

COUNTY OF GLENN

State of California

OMB A-87 Cost Allocation Plan

For the Fiscal Year 2017/18

For Use in Fiscal Year 2019/20



Compiled by: EDWARD J. LAMB, Director of Finance



BETTY T. YEE
California State Controller

RECEIVED
MAR 23 2019
GLENN CO DEPT OF FINANCE

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Glenn
Willows, California**

**Date: March 15, 2019
Filing Ref: GLE20**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2019-20**. This approval is subject to the conditions contained in Section III.

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

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 fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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 | 6. Fleet & Service Center (ISF) |
| 2. Annual Audit | 7. County Facilities (ISF) |
| 3. County Counsel | 8. County Services (ISF) |
| 4. Personnel Department | 9. Data Processing (ISF) |
| 5. Employee Benefits | |

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

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

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 and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

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

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

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


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

F. SPECIAL REMARKS: There are \$274,085 total in adjustments per Schedule A. This amount is for reinstating the CAO and must be included when calculating carry forward in the Fiscal Year 2021-22 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF GLENN

BY



EDWARD J LAUBY

Name

DIRECTOR OF FINANCE

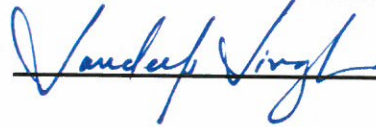
Title

MARCH 13, 2019

Date

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY



SANDEEP SINGH, Manager

Local Government Policy Section
Local Govt Programs & Services Division

03/20/19

Date

Negotiated by Joy Lao
Telephone (916) 445-2989

cc: State and Federal Agencies

Attachment: Schedule A

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

| FY 2017-18 Actual | | Building Use | Equipment Use | County | Dept of | Annual | County | Personnel | General | Employee |
|-------------------|----------------------------------|-----------------|------------------|------------------------------|---------------------|-------------------|---------------------|-----------|-----------------------|----------------------|
| | | | | Admin Officer 01011013 | Finance 01011040 | Audit 01011051 | Counsel 01011080 | | Insurance 01011150 | Benefits 01011170 |
| 01011010 | Board of Supervisors | 4,855 | - | 30 | 3,030 | 213 | 27,171 | 4,297 | 7,446 | 311 |
| 01011020 | Clerk of the Board | - | - | 17 | 1,913 | 122 | 182 | 2,578 | 509 | 186 |
| 01011070 | Assessor | 3,322 | 968 | 54 | 4,822 | 385 | 1,823 | 6,875 | 2,660 | 497 |
| 01011100 | Elections | 1,743 | 5,389 | 16 | 1,303 | 112 | 11,654 | 859 | 1,225 | 62 |
| 01011121 | In-House Projects | - | 6,807 | - | - | - | - | - | - | - |
| 01011180 | Surveyor | - | - | 3 | 58 | 19 | - | - | 80 | - |
| 01012040 | Court Revenues | - | - | 50 | 376 | 354 | - | - | 1,483 | - |
| 01012060 | Grand Jury | 3,368 | - | 2 | 1,232 | 11 | 919 | - | 2,251 | - |
| 01012100 | Indigent Defense | - | - | 29 | 289 | 208 | 1,932 | - | 872 | - |
| 01012170 | Flood Control | - | - | 2 | 22 | 11 | - | - | 47 | - |
| 01012180 | Agriculture Commissioner | 2,533 | 4,737 | 66 | 6,211 | 470 | 1,972 | 8,594 | 4,164 | 1,044 |
| 01012181 | Water Resources | - | - | 26 | 1,949 | 186 | 474 | 1,719 | 777 | 124 |
| 01012200 | Building Inspector | - | - | - | 287 | - | - | - | - | - |
| 01012220 | Recorder | 4,057 | 1,197 | 21 | 2,437 | 151 | 2,406 | 2,578 | 2,129 | 186 |
| 01012230 | Coroner | - | - | 5 | 85 | 35 | - | - | 147 | - |
| 01012240 | Public Guardian | 77 | - | 13 | 1,510 | 92 | 15,692 | 1,719 | 504 | 124 |
| 01012280 | Planning | - | - | - | 304 | - | - | - | - | - |
| 01012285 | Planning & Community Development | 1,257 | - | 79 | 5,279 | 563 | 38,778 | 6,375 | 2,863 | 497 |
| 01012290 | Animal Control | - | - | 16 | 1,992 | 114 | 1,313 | 2,578 | 477 | 186 |
| 01014022 | Hospital | - | - | 1 | 2,846 | 10 | - | - | 44 | - |
| 01015180 | Veterans' Services | 795 | - | 6 | 1,478 | 44 | 73 | 1,719 | 503 | 124 |
| 01016040 | Library | - | - | 8 | 65 | 56 | - | - | 235 | - |
| 01016050 | Cooperative Extension | - | - | 15 | 2,035 | 106 | 146 | 2,578 | 3,754 | 186 |
| 01024010 | Public Health | 797 | - | 150 | 10,165 | 1,072 | 73 | 14,033 | 5,696 | 1,020 |
| 01024011 | Emergency Preparedness | - | - | 19 | 1,672 | 133 | - | 1,719 | 553 | 124 |
| 01024012 | Mental Health | 10,000 | - | 496 | 31,453 | 3,531 | 5,338 | 46,275 | 18,254 | 5,686 |
| 01024014 | Alcohol & Drug Abuse | - | - | 69 | 5,617 | 494 | 36 | 5,090 | 25,524 | 664 |
| 01024018 | Victim Witness | - | - | 18 | 1,152 | 127 | - | 50 | 533 | 62 |
| 01024020 | Maternal & Child Health | - | - | 8 | 281 | 55 | - | - | 229 | - |
| 01024025 | Women, Infants & Children | - | - | 41 | 3,299 | 295 | - | 4,297 | 1,218 | 311 |
| 01024170 | California Children's Services | - | - | 19 | 1,181 | 133 | - | 859 | 556 | 62 |
| 01024300 | Health & Human Services Agency | 336 | - | 143 | 13,363 | 1,020 | 26,411 | 20,919 | 22,156 | 2,436 |
| 01024400 | Health Services Administration | - | - | 13 | 1,067 | 95 | 6,428 | (6,169) | 397 | (27) |

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

| FY 2017-18 Actual | | Building Use | Equipment Use | County | Dept of | Annual | County | Personnel | General | Employee |
|-------------------|---------------------------------------|-----------------|------------------|------------------------------|---------------------|-------------------|---------------------|-----------|-----------------------|----------------------|
| | | | | Admin Officer 01011013 | Finance 01011040 | Audit 01011051 | Counsel 01011080 | | Insurance 01011150 | Benefits 01011170 |
| 01025010 | Social Services Administration | - | - | 1,189 | 112,288 | 8,516 | 3,938 | 66,518 | 92,661 | 6,722 |
| 01042090 | District Attorney | 1,787 | - | 84 | 6,024 | 601 | 4,607 | 6,016 | 293,490 | 435 |
| 01042110 | Sheriff | 1,178 | 35,859 | 322 | 20,192 | 2,293 | 16,462 | 26,950 | 18,349 | 1,352 |
| 01042113 | Sheriff's Dispatch | 440 | - | 33 | 3,457 | 236 | - | 3,504 | 1,315 | 168 |
| 01042122 | Office of Emergency Services | - | - | 8 | 846 | 59 | - | 859 | 246 | 62 |
| 01042135 | Sheriff's Civil Division | - | - | 6 | 714 | 44 | 1,313 | (406) | 185 | - |
| 01042140 | Jail | 124,853 | - | 235 | 11,941 | 1,677 | 12,462 | 12,425 | 32,354 | 665 |
| 01042150 | Probation | 1,807 | 15,899 | 43 | 5,734 | 308 | 12,090 | 3,248 | 2,917 | 249 |
| 01042155 | Juvenile Hall | - | - | 35 | 802 | 249 | 438 | - | 1,041 | - |
| 01042158 | Delinquency Prevention | - | - | 10 | 1,525 | 70 | - | 2,578 | 292 | 186 |
| 01042164 | Partnership Grant | - | - | 2 | 600 | 16 | - | 859 | 69 | 62 |
| 01042168 | Juvenile Probation & CAMP | - | - | 6 | 838 | 43 | - | 859 | 182 | 62 |
| 01042170 | JJPCA Grant | - | - | 7 | 416 | 51 | - | - | 213 | - |
| 01042360 | Boat Patrol | - | 1,001 | 7 | 292 | 48 | 36 | - | 1,922 | - |
| 01052550 | County SLESF | - | - | 5 | 825 | 39 | - | 1,719 | 161 | 124 |
| 01052557 | Youth Offender Supervision | - | - | 11 | 976 | 75 | - | 794 | 313 | 62 |
| 01052558 | SB678 Community Performance Incentive | - | - | 21 | 1,144 | 149 | - | 775 | 622 | 62 |
| 01054010 | California Waste Management | - | - | 1 | 18 | 6 | - | - | 27 | - |
| 01054012 | Mental Health Services Act | - | - | 195 | 1,381 | 1,389 | 146 | - | 5,815 | - |
| 01054021 | Superior Reg Workforce Ed | - | - | 52 | 349 | 369 | - | - | 1,544 | - |
| 01054045 | Mosquito Abatement Assessment Area | - | - | 12 | 214 | 87 | - | - | 364 | - |
| 01054840 | Memorial Hall Trust | - | - | 2 | 72 | 15 | - | - | 64 | - |
| 01055011 | IHSS Public Authority | - | - | 23 | 1,084 | 166 | 2,657 | (268) | 694 | (1) |
| 01055340 | Child Support | 7,333 | - | 42 | 6,003 | 301 | 3,172 | 6,875 | 3,351 | 497 |
| 01062136 | Trial Court Security | - | - | 27 | 1,914 | 190 | - | 2,578 | 908 | (257) |
| 01062150 | Local Community Corrections | - | - | 105 | 3,624 | 750 | - | 4,174 | 3,140 | 311 |
| 01200000 | Road | 2,059 | - | 832 | 21,757 | 5,930 | 5,505 | 24,848 | 205,541 | 1,943 |
| 01401140 | Advertising County Resources | - | - | 1 | 10 | 5 | - | - | 20 | - |
| 01602270 | Fish & Game Commission | - | - | 1 | 69 | 6 | - | - | 25 | - |
| 01906020 | Office of Education | - | - | 15 | 94,850 | 106 | - | - | 445 | - |
| 02000000 | Solid Waste | 369 | - | 389 | 6,917 | 2,770 | 3,719 | 5,081 | 11,731 | (38) |
| 02040205 | Orland Airport | - | - | 28 | 673 | 200 | 134 | - | 839 | - |
| 02040207 | Willows Airport | - | - | 27 | 590 | 200 | 5,272 | - | 818 | - |

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

| | | | | County | Dept of | Annual | County | General | Employee | |
|--------------------------|-------------------------------------|----------|-----------|---------|----------|----------|----------|-----------|----------|----------|
| | | Building | Equipment | Admin | Finance | Audit | Counsel | Insurance | Benefits | |
| FY 2017-18 Actual | | Use | Use | Officer | 01011040 | 01011051 | 01011080 | 01011090 | 01011150 | 01011170 |
| 02200000 | Fleet Operations | - | - | 120 | 3,873 | 856 | 36 | 3,438 | 3,950 | 249 |
| 02210000 | Underground Storage Tanks | - | - | 16 | 273 | 116 | 1,830 | (756) | 484 | (654) |
| 02220000 | Vegetation & Environmental Mgmt | - | - | 7 | 126 | 51 | - | - | 215 | - |
| 02224170 | Tri-County Bee | - | - | 0 | 14 | 2 | - | - | 9 | - |
| 02260000 | Public Works Agency | 656 | - | 54 | 6,536 | 384 | 14,016 | 6,373 | 11,404 | 544 |
| 02261000 | PCDS Permit Center | - | - | 15 | 180 | 105 | 219 | - | 439 | - |
| 02261120 | Facilities Internal Service Fund | 989 | - | 206 | 10,920 | 1,471 | 3,755 | 11,827 | 7,818 | 870 |
| 02270000 | Central Services | - | - | 2 | 182 | 11 | - | - | 45 | - |
| 02280000 | Data Processing ISF | 257 | - | 61 | 8,271 | 436 | 1,750 | - | 1,928 | - |
| 04050000 | Court | - | - | 236 | 4,086 | 1,685 | 977 | - | 18,056 | - |
| 04100000 | Law Library | - | - | 1 | 40 | 4 | 401 | - | 17 | - |
| 04250000 | Local Transportation Trust | - | - | 69 | 610 | 490 | - | - | 2,053 | - |
| 04260000 | Transportation Administration | 317 | - | 66 | 540 | 472 | 36 | - | 2,089 | - |
| 04280000 | Glenn County Transit | - | - | 24 | 399 | 174 | 73 | - | 729 | - |
| 04281000 | Fixed Route Transit | - | - | 58 | 645 | 411 | - | - | 1,721 | - |
| 04282500 | Transportation Prop 1B | - | - | 27 | 181 | 191 | 36 | - | 801 | - |
| 04601000 | Local Agency Formation Commission | - | - | 3 | 126 | 21 | 693 | - | 88 | - |
| 04796000 | Glenn Groundwater Authority | - | - | 23 | 160 | 163 | - | - | 682 | - |
| 04999100 | Community Action | - | - | 220 | 10,888 | 1,593 | 1,276 | 7,362 | 6,563 | 1,104 |
| 04999105 | Community Development | - | - | 47 | 4,678 | 332 | - | 5,206 | 1,390 | 433 |
| 05010000 | Artois Fire District | - | - | 4 | 259 | 30 | - | - | - | - |
| 05022000 | Hamilton Fire District | - | - | 23 | 771 | 164 | - | - | - | - |
| 05022010 | Bayliss Fire District | - | - | 3 | 217 | 22 | - | - | - | - |
| 05050000 | Willows Rural Fire District | - | - | 15 | 359 | 104 | - | - | - | - |
| 05110000 | Storm Drain Maintenance District #1 | - | - | 0 | 185 | 0 | - | - | - | - |
| 05130000 | Storm Drain Maintenance District #3 | - | - | 4 | 209 | 25 | - | - | - | - |
| 05140000 | North Willows County Service Area | - | - | 3 | 228 | 21 | - | - | - | - |
| 05210000 | Air Pollution District | 1,731 | - | 58 | 4,461 | 415 | 1,641 | 5,250 | 2,668 | 107 |
| 05210241 | Air Pollution Vehicle Registration | - | - | 7 | 124 | 50 | - | - | 210 | (200) |
| 05250000 | Olive Pest Management District | - | - | 3 | 42 | 20 | - | - | - | - |
| 06010000 | Elk Creek Cemetery District | - | - | 1 | 428 | - | - | - | - | - |
| 06020000 | German Cemetery District | - | - | 0 | 212 | - | - | - | - | - |
| 06030000 | Marvin-Chapel Cemetery District | - | - | 1 | 318 | - | - | - | - | - |

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

| FY 2017-18 Actual | | Building Use | Equipment Use | County | Dept of | Annual | County | Personnel | General Insurance | Employee Benefits |
|-------------------|--|-----------------|------------------|------------------------------|---------------------|-------------------|---------------------|-----------|----------------------|----------------------|
| | | | | Admin Officer 01011013 | Finance 01011040 | Audit 01011051 | Counsel 01011080 | | | |
| 06040000 | Newville Cemetery District | - | - | 0 | 181 | - | - | - | - | - |
| 06050000 | Orland Cemetery District | - | - | 21 | 1,207 | - | - | - | - | - |
| 06060000 | Willows Cemetery District | - | - | 15 | 664 | - | - | - | - | - |
| 06200000 | Glenn-Codora Fire District | - | - | 7 | 313 | - | - | - | - | - |
| 06210000 | Elk Creek Fire District | - | - | 2 | 261 | - | - | - | - | - |
| 06220000 | Glenn-Colusa Fire District | - | - | 1 | 197 | - | - | - | - | - |
| 06230000 | Kanawha Fire District | - | - | 8 | 487 | - | - | - | - | - |
| 06240000 | Ord Fire District | - | - | 2 | 208 | - | - | - | - | - |
| 06250000 | Orland Fire District | - | - | 8 | 678 | - | - | - | - | - |
| 06300000 | Levee District #1 | - | - | 1 | 430 | - | - | - | - | - |
| 06310000 | Levee District #2 | - | - | 1 | 228 | - | - | - | - | - |
| 06320000 | Levee District #3 | - | - | 3 | 202 | - | - | - | - | - |
| 06500000 | Butte City Community Service District | - | - | 3 | 1,425 | - | 36 | - | - | - |
| 06510000 | BCCSD - Recreation District | - | - | 0 | 14 | - | - | - | - | - |
| 06610000 | Elk Creek Community Service District | - | - | 11 | 813 | - | - | - | - | - |
| 06640000 | ECCSD - Recreation District | - | - | 0 | 2 | - | 36 | - | - | - |
| 06650000 | ECCSD - Lighting District | - | - | 0 | 18 | - | - | - | - | - |
| 06700000 | Ord Bend Community Service District | - | - | 2 | 270 | - | - | - | - | - |
| 06740000 | Artois Community Service District | - | - | 3 | 398 | - | - | - | - | - |
| 06825000 | Hamilton City Community Service District | - | - | 25 | 1,125 | - | - | - | - | - |
| 06830000 | HCCSD - Lighting District | - | - | 1 | 24 | - | - | - | - | - |
| 06850000 | HCCSD - Library District | - | - | 1 | 105 | - | - | - | - | - |
| 06865000 | HCCSD - Edgewater Park | - | - | 0 | 24 | - | - | - | - | - |
| 06870000 | HCCSD - Pallisades District | - | - | 0 | 25 | - | - | - | - | - |
| 06880000 | N.E. Willows Community Service District | - | - | 13 | 360 | - | - | - | - | - |
| 06920000 | Mosquito Abatement District | - | - | 16 | 540 | - | 36 | - | - | - |
| 06950000 | Rice Pest Abatement District | - | - | 1 | 166 | - | - | - | - | - |
| 06960000 | HC Reclamation District #2140 | - | - | 130 | 1,086 | - | - | - | - | - |
| 06970000 | Reclamation District #2106 | - | - | 0 | 181 | - | 36 | - | - | - |
| 99999999 | Other | 75,054 | - | 1,498 | 26,355 | 12,652 | - | - | 69,024 | - |
| | Subtotal | 251,971 | 71,857 | 8,358 | 515,439 | 59,654 | 241,656 | 338,230 | 921,328 | 28,987 |

Allocated Costs
By Department

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

2/14/2019

| | Building Use | Equipment Use | County Admin Officer 01011013 | Dept of Finance 01011040 | Annual Audit 01011051 | County Counsel 01011080 | Personnel 01011090 | General Insurance 01011150 | Employee Benefits 01011170 |
|--------------------------|-----------------|------------------|--|--------------------------------|-----------------------------|-------------------------------|-----------------------|----------------------------------|----------------------------------|
| FY 2017-18 Actual | | | | | | | | | |
| Direct Billed | - | | - | - | 22,800 | 2,447 | 40,372 | - | 8,177 |
| Unallocated | | | - | 589,160 | - | 14,380 | - | - | - |
| Total | 251,971 | 71,857 | 8,358 | 1,104,599 | 82,454 | 258,483 | 378,601 | 921,328 | 37,164 |

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

| FY 2017-18 Actual | | Data | Total Actual | | Total Actual | | Total |
|-------------------|----------------------------------|------------------------|---------------------|-----------------|--|-------------|----------------------------------|
| | | Processing 01011200 | Costs FY 2017-18 | Roll Forward | Costs FY 2017-18 plus Roll Forward | Adjustments | Claimable Costs FY 2019-20 |
| 01011010 | Board of Supervisors | 804 | 48,156 | (10,699) | 37,457 | 968 | 38,425 |
| 01011020 | Clerk of the Board | 465 | 5,973 | (10,132) | (4,159) | 560 | (3,599) |
| 01011070 | Assessor | 175,923 | 197,328 | 83,280 | 280,608 | 1,769 | 282,377 |
| 01011100 | Elections | 428 | 22,791 | 9,210 | 32,001 | 515 | 32,516 |
| 01011121 | In-House Projects | - | 6,807 | (4,050) | 2,757 | - | 2,757 |
| 01011180 | Surveyor | 73 | 233 | (1,494) | (1,261) | 88 | (1,173) |
| 01012040 | Court Revenues | 1,353 | 3,615 | 937 | 4,553 | 1,630 | 6,183 |
| 01012060 | Grand Jury | 43 | 7,825 | (1,172) | 6,653 | 52 | 6,705 |
| 01012100 | Indigent Defense | 795 | 4,126 | 2,731 | 6,856 | 958 | 7,814 |
| 01012170 | Flood Control | 43 | 125 | 24 | 149 | 52 | 200 |
| 01012180 | Agriculture Commissioner | 1,794 | 31,585 | (23,619) | 7,965 | 2,161 | 10,126 |
| 01012181 | Water Resources | 709 | 5,965 | 4,379 | 10,344 | 855 | 11,199 |
| 01012200 | Building Inspector | - | 287 | (3,519) | (3,232) | (287) | (3,519) |
| 01012220 | Recorder | 578 | 15,741 | 5,163 | 20,904 | 696 | 21,600 |
| 01012230 | Coroner | 134 | 407 | (454) | (47) | 162 | 115 |
| 01012240 | Public Guardian | 353 | 20,084 | 17,579 | 37,662 | 426 | 38,088 |
| 01012280 | Planning | - | 304 | (45,126) | (44,821) | (304) | (45,126) |
| 01012285 | Planning & Community Development | 2,151 | 57,842 | - | 57,842 | 3,183 | 61,024 |
| 01012290 | Animal Control | 435 | 7,110 | 1,619 | 8,729 | 524 | 9,253 |
| 01014022 | Hospital | 40 | 2,942 | 2,836 | 5,779 | 48 | 5,827 |
| 01015180 | Veterans' Services | 169 | 4,911 | 752 | 5,663 | 203 | 5,866 |
| 01016040 | Library | 215 | 578 | 151 | 730 | 258 | 988 |
| 01016050 | Cooperative Extension | 406 | 9,227 | 3,384 | 12,611 | 489 | 13,100 |
| 01024010 | Public Health | 4,092 | 37,099 | 4,704 | 41,803 | 4,929 | 46,733 |
| 01024011 | Emergency Preparedness | 505 | 4,725 | 2,241 | 6,966 | 608 | 7,574 |
| 01024012 | Mental Health | 13,490 | 134,523 | 36,519 | 171,042 | 16,250 | 187,292 |
| 01024014 | Alcohol & Drug Abuse | 1,874 | 39,368 | 25,218 | 64,586 | 2,257 | 66,843 |
| 01024018 | Victim Witness | 486 | 2,429 | 491 | 2,920 | 586 | 3,506 |
| 01024020 | Maternal & Child Health | 209 | 782 | 30 | 811 | 252 | 1,063 |
| 01024025 | Women, Infants & Children | 1,111 | 10,571 | 2,301 | 12,872 | 1,339 | 14,210 |
| 01024170 | California Children's Services | 508 | 3,318 | 554 | 3,873 | 612 | 4,484 |
| 01024300 | Health & Human Services Agency | 3,895 | 90,678 | (1,379) | 89,299 | 4,691 | 93,991 |
| 01024400 | Health Services Administration | 362 | 2,166 | 2,383 | 4,548 | 436 | 4,984 |

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

| | | Data | Total Actual | | Total Actual | | Total |
|--------------------------|--------------------------------------|------------------------|---------------------|-----------------|--|-------------|----------------------------------|
| | | Processing 01011200 | Costs FY 2017-18 | Roll Forward | Costs FY 2017-18 plus Roll Forward | Adjustments | Claimable Costs FY 2019-20 |
| FY 2017-18 Actual | | | | | | | |
| 01025010 | Social Services Administration | 32,373 | 324,205 | 10,438 | 334,643 | 38,998 | 373,641 |
| 01042090 | District Attorney | 2,296 | 315,339 | 10,224 | 325,564 | 2,765 | 328,329 |
| 01042110 | Sheriff | 8,754 | 131,710 | (76,635) | 55,076 | 10,546 | 65,622 |
| 01042113 | Sheriff's Dispatch | 900 | 10,052 | (811) | 9,240 | 1,084 | 10,324 |
| 01042122 | Office of Emergency Services | 225 | 2,305 | - | 2,305 | 270 | 2,576 |
| 01042135 | Sheriff's Civil Division | 169 | 2,024 | (518) | 1,506 | 203 | 1,709 |
| 01042140 | Jail | 6,406 | 203,018 | 20,144 | 223,161 | 7,717 | 230,878 |
| 01042150 | Probation | 1,177 | 43,471 | 16,146 | 59,617 | 4,932 | 64,548 |
| 01042155 | Juvenile Hall | 950 | 3,514 | (72,999) | (69,485) | (2,370) | (71,855) |
| 01042158 | Delinquency Prevention | 266 | 4,927 | 4,212 | 9,138 | 320 | 9,459 |
| 01042164 | Partnership Grant | 63 | 1,672 | - | 1,672 | 76 | 1,748 |
| 01042168 | Juvenile Probation & CAMP | 166 | 2,156 | 420 | 2,577 | 200 | 2,776 |
| 01042170 | JJPCA Grant | 195 | 881 | (839) | 43 | 234 | 277 |
| 01042360 | Boat Patrol | 182 | 3,487 | (4,102) | (615) | 219 | (396) |
| 01052550 | County SLESF | 147 | 3,021 | 791 | 3,813 | 177 | 3,990 |
| 01052557 | Youth Offender Supervision | 286 | 2,517 | 670 | 3,187 | 345 | 3,532 |
| 01052558 | SB678 Community Performance Incentiv | 568 | 3,340 | 170 | 3,511 | 684 | 4,195 |
| 01054010 | California Waste Management | 24 | 76 | 22 | 97 | 29 | 127 |
| 01054012 | Mental Health Services Act | 5,306 | 14,232 | 5,886 | 20,118 | 6,392 | 26,510 |
| 01054021 | Superior Reg Workforce Ed | 1,409 | 3,723 | 3,718 | 7,440 | 1,697 | 9,137 |
| 01054045 | Mosquito Abatement Assessment Area | 332 | 1,009 | 246 | 1,255 | 400 | 1,654 |
| 01054840 | Memorial Hall Trust | 59 | 212 | - | 212 | 71 | 283 |
| 01055011 | IHSS Public Authority | 634 | 4,989 | - | 4,989 | 763 | 5,752 |
| 01055340 | Child Support | 1,138 | 28,713 | 6,520 | 35,232 | 1,371 | 36,603 |
| 01062136 | Trial Court Security | 725 | 6,085 | 128 | 6,213 | 874 | 7,087 |
| 01062150 | Local Community Corrections | 2,865 | 14,969 | 4,899 | 19,868 | 3,451 | 23,319 |
| 01200000 | Road | 22,641 | 291,056 | 175,313 | 466,369 | 27,274 | 493,642 |
| 01401140 | Advertising County Resources | 19 | 55 | - | 55 | 22 | 77 |
| 01602270 | Fish & Game Commission | 23 | 124 | (1,001) | (878) | 28 | (850) |
| 01906020 | Office of Education | 406 | 95,823 | (5,670) | 90,153 | 489 | 90,642 |
| 02000000 | Solid Waste | 10,582 | 41,521 | 18,705 | 60,226 | 12,748 | 72,973 |
| 02040205 | Orland Airport | 765 | 2,639 | 1,371 | 4,011 | 922 | 4,933 |
| 02040207 | Willows Airport | 747 | 7,654 | 6,243 | 13,897 | 899 | 14,796 |

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

| | Data Processing 01011200 | Total Actual Costs FY 2017-18 | Roll Forward | Total Actual Costs FY 2017-18 plus Roll Forward | Adjustments | Total Claimable Costs FY 2019-20 |
|--|-----------------------------|-------------------------------------|-----------------|--|-------------|---|
| FY 2017-18 Actual | | | | | | |
| 02200000 Fleet Operations | 3,268 | 15,789 | 5,126 | 20,916 | 3,937 | 24,853 |
| 02210000 Underground Storage Tanks | 442 | 1,752 | 990 | 2,742 | 532 | 3,274 |
| 02220000 Vegetation & Environmental Mgmt | 196 | 595 | 8 | 604 | 236 | 840 |
| 02224170 Tri-County Bee | 9 | 34 | (2) | 32 | 10 | 43 |
| 02260000 Public Works Agency | 1,466 | 41,433 | (27,806) | 13,627 | 1,766 | 15,392 |
| 02261000 PCDS Permit Center | 400 | 1,357 | - | 1,357 | 482 | 1,840 |
| 02261120 Facilities Internal Service Fund | 5,621 | 43,478 | 17,243 | 60,722 | 6,771 | 67,493 |
| 02270000 Central Services | 41 | 282 | 136 | 418 | 50 | 468 |
| 02280000 Data Processing ISF | 1,665 | 14,368 | 7,130 | 21,498 | 2,005 | 23,503 |
| 04050000 Court | 6,436 | 31,476 | 10,168 | 41,645 | 7,753 | 49,398 |
| 04100000 Law Library | 16 | 479 | 444 | 922 | 19 | 941 |
| 04250000 Local Transportation Trust | 1,874 | 5,096 | 2,235 | 7,331 | 2,257 | 9,588 |
| 04260000 Transportation Administration | 1,802 | 5,323 | 3,768 | 9,092 | 2,171 | 11,263 |
| 04280000 Glenn County Transit | 665 | 2,064 | 407 | 2,472 | 801 | 3,273 |
| 04281000 Fixed Route Transit | 1,570 | 4,405 | (245) | 4,160 | 1,892 | 6,052 |
| 04282500 Transportation Prop 1B | 731 | 1,968 | - | 1,968 | 880 | 2,848 |
| 04601000 Local Agency Formation Commission | 80 | 1,011 | 177 | 1,188 | 96 | 1,284 |
| 04796000 Glenn Groundwater Authority | 622 | 1,650 | - | 1,650 | 749 | 2,399 |
| 04999100 Community Action | 5,988 | 34,994 | (4,571) | 30,423 | 7,214 | 37,637 |
| 04999105 Community Development | 1,269 | 13,355 | - | 13,355 | 1,528 | 14,883 |
| 05010000 Artois Fire District | 114 | 408 | 157 | 565 | 138 | 703 |
| 05022000 Hamilton Fire District | 626 | 1,584 | 691 | 2,276 | 755 | 3,031 |
| 05022010 Bayliss Fire District | 83 | 325 | 168 | 493 | 100 | 593 |
| 05050000 Willows Rural Fire District | 396 | 873 | 341 | 1,214 | 477 | 1,691 |
| 05110000 Storm Drain Maintenance District #1 | 1 | 187 | 43 | 231 | 2 | 232 |
| 05130000 Storm Drain Maintenance District #3 | 96 | 333 | 138 | 472 | 115 | 587 |
| 05140000 North Willows County Service Area | 82 | 334 | 72 | 406 | 98 | 504 |
| 05210000 Air Pollution District | 1,586 | 17,917 | 3,411 | 21,328 | 1,911 | 23,238 |
| 05210241 Air Pollution Vehicle Registration | 192 | 383 | 332 | 714 | 231 | 945 |
| 05250000 Olive Pest Management District | 77 | 142 | (136) | 7 | 93 | 100 |
| 06010000 Elk Creek Cemetery District | 19 | 447 | 192 | 639 | 22 | 662 |
| 06020000 German Cemetery District | 10 | 222 | (2,098) | (1,875) | 12 | (1,863) |
| 06030000 Marvin-Chapel Cemetery District | 26 | 344 | 65 | 410 | 31 | 441 |

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

| | | Data | Total Actual | | Total Actual | | Total |
|--------------------------|--|------------------------|---------------------|-----------------|--|-------------|----------------------------------|
| | | Processing 01011200 | Costs FY 2017-18 | Roll Forward | Costs FY 2017-18 plus Roll Forward | Adjustments | Claimable Costs FY 2019-20 |
| FY 2017-18 Actual | | | | | | | |
| 06040000 | Newville Cemetery District | 6 | 187 | (535) | (349) | 7 | (342) |
| 06050000 | Orland Cemetery District | 576 | 1,804 | 387 | 2,191 | 694 | 2,886 |
| 06060000 | Willows Cemetery District | 415 | 1,094 | 213 | 1,307 | 500 | 1,807 |
| 06200000 | Glenn-Codora Fire District | 192 | 512 | 154 | 665 | 231 | 896 |
| 06210000 | Elk Creek Fire District | 44 | 307 | (272) | 34 | 53 | 88 |
| 06220000 | Glenn-Colusa Fire District | 26 | 224 | 44 | 268 | 31 | 299 |
| 06230000 | Kanawha Fire District | 217 | 713 | 250 | 962 | 262 | 1,224 |
| 06240000 | Ord Fire District | 46 | 255 | 23 | 279 | 55 | 334 |
| 06250000 | Orland Fire District | 219 | 905 | 456 | 1,362 | 264 | 1,625 |
| 06300000 | Levee District #1 | 33 | 464 | 272 | 736 | 40 | 776 |
| 06310000 | Levee District #2 | 21 | 250 | 147 | 397 | 26 | 423 |
| 06320000 | Levee District #3 | 90 | 295 | 158 | 453 | 109 | 562 |
| 06500000 | Butte City Community Service District | 77 | 1,542 | (280) | 1,261 | 93 | 1,355 |
| 06510000 | BCCSD - Recreation District | 10 | 24 | (113) | (88) | 12 | (76) |
| 06610000 | Elk Creek Community Service District | 300 | 1,125 | (55) | 1,070 | 362 | 1,432 |
| 06640000 | ECCSD - Recreation District | 9 | 47 | - | 47 | 10 | 58 |
| 06650000 | ECCSD - Lighting District | 3 | 21 | (21) | (0) | 3 | 3 |
| 06700000 | Ord Bend Community Service District | 43 | 314 | 44 | 359 | 52 | 411 |
| 06740000 | Artois Community Service District | 90 | 492 | (893) | (402) | 109 | (293) |
| 06825000 | Hamilton City Community Service District | 681 | 1,830 | (3,077) | (1,246) | 820 | (426) |
| 06830000 | HCCSD - Lighting District | 26 | 50 | 2 | 53 | 31 | 84 |
| 06850000 | HCCSD - Library District | 23 | 128 | 0 | 129 | 28 | 156 |
| 06865000 | HCCSD - Edgewater Park | 6 | 30 | (181) | (150) | 7 | (143) |
| 06870000 | HCCSD - Pallasades District | 9 | 34 | (211) | (177) | 10 | (167) |
| 06880000 | N.E. Willows Community Service District | 340 | 713 | (118) | 595 | 410 | 1,005 |
| 06920000 | Mosquito Abatement District | 435 | 1,027 | 173 | 1,200 | 524 | 1,724 |
| 06950000 | Rice Pest Abatement District | 21 | 188 | 99 | 288 | 26 | 313 |
| 06960000 | HC Reclamation District #2140 | 3,538 | 4,754 | 3,363 | 8,117 | 4,262 | 12,380 |
| 06970000 | Reclamation District #2106 | 7 | 225 | 147 | 372 | 9 | 381 |
| 99999999 | Other | 40,772 | 225,355 | 85,376 | 310,731 | 49,115 | 359,846 |
| Subtotal | | 401,981 | 2,839,461 | 332,672 | 3,172,133 | 274,085 | 3,446,218 |

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

| | Data Processing 01011200 | Total Actual Costs FY 2017-18 | Roll Forward | Total Actual Costs FY 2017-18 plus Roll Forward | Adjustments | Total Claimable Costs FY 2019-20 |
|--------------------------|-----------------------------|-------------------------------------|-----------------|--|----------------|---|
| FY 2017-18 Actual | | | | | | |
| Direct Billed | - | 73,795 | | 73,795 | | 73,795 |
| Unallocated | 75,108 | 678,648 | | 678,648 | | 678,648 |
| Total | 477,088 | 3,591,904 | 332,672 | 3,924,576 | 274,085 | 4,198,661 |

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

2/14/2019

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

- (1) All costs included in this proposal dated 02/14/2018 to establish cost allocations or billings for 07/01/2019 to 06/30/2020 based on activities from fiscal year 2017-18 are allowable in accordance with the requirements of OMB Circular A-87, "*Cost Principles for State and Local Governments*" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan. No cost related to research or administration of cannabis programs was included in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated, in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

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

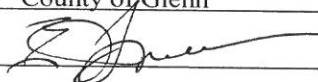
Effective with fiscal year 2017-18 the Board of Supervisors directed to close the Juvenile Hall Facility and contract with surrounding counties for placement of juvenile offenders. Residual expenses for building use depreciation, liability insurance and roll forward amounts will remain allocated to the Juvenile Hall budget, however, all other estimated cost allocation charges for 2019-20 have been transferred from Juvenile Hall to the Probation Department in order to prevent roll forward variances in future years. An adjustment schedule and supporting documentation is included. This is the second year of this adjustment.

Also effective with fiscal year 2017-18 the County created a new Planning & Community Development Services department consolidating building inspector, planning and environmental health services into a one-stop-shop permitting process. An adjustment schedule is included to move the 2019-20 estimated cost allocation charges for Building Inspector and Planning Departments transitioning those costs to the new Community Development department in order to prevent roll forward variances in future years. Prior year roll forward cost adjustments will remain with the former programs. This is also the second year of this adjustment.

Effective with fiscal year 2018-19 the Board of Supervisors is beginning the process of re-instating the County Administrative Officer service department. County Ordinance #1172 is under consideration and will combine the Clerk of the Board and Personnel functions as divisions of the CAO Department. In order to prevent roll forward variances in future years an estimated budget in the amount of \$280,000, representing salary and benefits plus operating expenses, is included as an adjustment on Schedule A. An adjustment schedule, allocation basis and supporting documentation is included.

The 2019-20 A-87 Cost Allocation Plan was calculated by the County Department of Finance using Microsoft Excel.

I declare that the foregoing is true and correct.

| | |
|--------------------|--|
| Government Unit: | _____ County of Glenn _____ |
| Signature: | _____  _____ |
| Name of Official: | _____ Edward J. Lamb _____ |
| Title: | _____ Director of Finance _____ |
| Date of Execution: | _____ February 14, 2019 _____ |

FY 2017-18 Actual

Summary Data

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

Summary Pages

- Summary Narrative
- Adjustment
- Adjustment Support
- CAO Adjustment
- A
- B
- C
- D
- E

Building Use

- Narrative
- Building Use Asset Listing
- Building Use Allowance Conversion to Depreciation Basis
- Schedule of Costs to be Allocated by Function
- Detail Allocation - *526 W. Sycamore Street*
- Detail Allocation - *540 W. Sycamore Street*
- Detail Allocation - *141 S. Lassen Street (Admin)*
- Detail Allocation - *821 E. South Street*
- Detail Allocation - *516 W. Sycamore Street*
- Detail Allocation - *541 & 543 W. Oak Street*
- Detail Allocation - *720 N. Colusa Street*
- Detail Allocation - *525 W. Sycamore Street*
- Detail Allocation - *132 S. Murdock Street*
- Detail Allocation - *777 N. Colusa Street*
- Detail Allocation - *821 E. South Street (Metal Storage)*
- Detail Allocation - *720 N. Colusa Street (Weed Control)*
- Detail Allocation - *240 & 242 N. Villa Street*

Detail Pages

- 1.01
- 1.01A
- 1.01B
- 1.02
- 1.03
- 1.04
- 1.05
- 1.06
- 1.07
- 1.08
- 1.09
- 1.10
- 1.11
- 1.12
- 1.13
- 1.14
- 1.15

FY 2017-18 Actual

Building Use

| | Detail Pages |
|--|---------------------|
| Detail Allocation - <i>125 S. Murdock Street</i> | 1.16 |
| Detail Allocation - <i>306 N. Villa Street</i> | 1.17 |
| Detail Allocation - <i>1187 E. South Street</i> | 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> | 1.21 |
| Detail Allocation - <i>120 S. Marshall Street</i> | 1.22 |
| Detail Allocation - <i>300 Broadway</i> | 1.23 |
| Detail Allocation - <i>1167 E. South Street</i> | 1.24 |
| Departmental Cost Allocation Summary | 1.25 |

Equipment Use

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

County Administrative Officer - #01011013

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

Department of Finance - #01011040

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

FY 2017-18 Actual

Department of Finance - #01011040

Detail Pages

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

Annual Audit - #01011051

Detail Pages

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

County Counsel - #01011080

Detail Pages

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

Personnel - #01011090

Detail Pages

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

FY 2017-18 Actual

General Insurance - #01011150

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

Employee Benefits - #01011170

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

Data Processing - #01011200

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

Internal Service Funds

| | |
|------------------|---------------------|
| Fleet Operations | Detail Pages |
| Facilities | 175 |
| Central Services | 176 |
| Data Processing | 177 |
| | 178 |

| FY 2017-18 Actual | | Planning & Community Development Consolidation | Juvenile Hall Facility Closure | County Administrative Officer Estimate | Total Adjustments |
|--------------------------|----------------------------------|---|-----------------------------------|---|----------------------|
| 01011010 | Board of Supervisors | | | 968 | 968 |
| 01011020 | Clerk of the Board | | | 560 | 560 |
| 01011070 | Assessor | | | 1,769 | 1,769 |
| 01011100 | Elections | | | 515 | 515 |
| 01011180 | Surveyor | | | 88 | 88 |
| 01012040 | Court Revenues | | | 1,630 | 1,630 |
| 01012060 | Grand Jury | | | 52 | 52 |
| 01012100 | Indigent Defense | | | 958 | 958 |
| 01012170 | Flood Control | | | 52 | 52 |
| 01012180 | Agriculture Commissioner | | | 2,161 | 2,161 |
| 01012181 | Water Resources | | | 855 | 855 |
| 01012200 | Building Inspector | (287) | | | (287) |
| 01012220 | Recorder | | | 696 | 696 |
| 01012230 | Coroner | | | 162 | 162 |
| 01012240 | Public Guardian | | | 426 | 426 |
| 01012280 | Planning | (304) | | | (304) |
| 01012285 | Planning & Community Development | 591 | | 2,591 | 3,183 |
| 01012290 | Animal Control | | | 524 | 524 |
| 01014022 | Hospital | | | 48 | 48 |
| 01015180 | Veterans' Services | | | 203 | 203 |
| 01016040 | Library | | | 258 | 258 |
| 01016050 | Cooperative Extension | | | 489 | 489 |
| 01024010 | Public Health | | | 4,929 | 4,929 |
| 01024011 | Emergency Preparedness | | | 608 | 608 |
| 01024012 | Mental Health | | | 16,250 | 16,250 |
| 01024014 | Alcohol & Drug Abuse | | | 2,257 | 2,257 |
| 01024018 | Victim Witness | | | 586 | 586 |

COUNTY OF GLENN
Adjustment

| FY 2017-18 Actual | | Planning & Community Development Consolidation | Juvenile Hall Facility Closure | County Administrative Officer Estimate | Total Adjustments |
|-------------------|---------------------------------------|---|-----------------------------------|---|----------------------|
| 01024020 | Maternal & Child Health | | | 252 | 252 |
| 01024025 | Women, Infants & Children | | | 1,339 | 1,339 |
| 01024170 | California Children's Services | | | 612 | 612 |
| 01024300 | Health & Human Services Agency | | | 4,691 | 4,691 |
| 01024400 | Health Services Administration | | | 436 | 436 |
| 01025010 | Social Services Administration | | | 38,998 | 38,998 |
| 01042090 | District Attorney | | | 2,765 | 2,765 |
| 01042110 | Sheriff | | | 10,546 | 10,546 |
| 01042113 | Sheriff's Dispatch | | | 1,084 | 1,084 |
| 01042122 | Office of Emergency Services | | | 270 | 270 |
| 01042135 | Sheriff's Civil Division | | | 203 | 203 |
| 01042140 | Jail | | | 7,717 | 7,717 |
| 01042150 | Probation | | 3,514 | 1,418 | 4,932 |
| 01042155 | Juvenile Hall | | (3,514) | 1,144 | (2,370) |
| 01042158 | Delinquency Prevention | | | 320 | 320 |
| 01042164 | Partnership Grant | | | 76 | 76 |
| 01042168 | Juvenile Probation & CAMP | | | 200 | 200 |
| 01042170 | JJPCA Grant | | | 234 | 234 |
| 01042360 | Boat Patrol | | | 219 | 219 |
| 01052550 | County SLESF | | | 177 | 177 |
| 01052557 | Youth Offender Supervision | | | 345 | 345 |
| 01052558 | SB678 Community Performance Incentive | | | 684 | 684 |
| 01054010 | California Waste Management | | | 29 | 29 |
| 01054012 | Mental Health Services Act | | | 6,392 | 6,392 |
| 01054021 | Superior Reg Workforce Ed | | | 1,697 | 1,697 |
| 01054045 | Mosquito Abatement Assessment Area | | | 400 | 400 |
| 01054840 | Memorial Hall Trust | | | 71 | 71 |

| FY 2017-18 Actual | | Planning & Community Development Consolidation | Juvenile Hall Facility Closure | County Administrative Officer Estimate | Total Adjustments |
|--------------------------|----------------------------------|---|-----------------------------------|---|----------------------|
| 01055011 | IHSS Public Authority | | | 763 | 763 |
| 01055340 | Child Support | | | 1,371 | 1,371 |
| 01062136 | Trial Court Security | | | 874 | 874 |
| 01062150 | Local Community Corrections | | | 3,451 | 3,451 |
| 01200000 | Road | | | 27,274 | 27,274 |
| 01401140 | Advertising County Resources | | | 22 | 22 |
| 01602270 | Fish & Game Commission | | | 28 | 28 |
| 01906020 | Office of Education | | | 489 | 489 |
| 02000000 | Solid Waste | | | 12,748 | 12,748 |
| 02040205 | Orland Airport | | | 922 | 922 |
| 02040207 | Willows Airport | | | 899 | 899 |
| 02200000 | Fleet Operations | | | 3,937 | 3,937 |
| 02210000 | Underground Storage Tanks | | | 532 | 532 |
| 02220000 | Vegetation & Environmental Mgmt | | | 236 | 236 |
| 02224170 | Tri-County Bee | | | 10 | 10 |
| 02260000 | Public Works Agency | | | 1,766 | 1,766 |
| 02261000 | PCDS Permit Center | | | 482 | 482 |
| 02261120 | Facilities Internal Service Fund | | | 6,771 | 6,771 |
| 02270000 | Central Services | | | 50 | 50 |
| 02280000 | Data Processing ISF | | | 2,005 | 2,005 |
| 04050000 | Court | | | 7,753 | 7,753 |
| 04100000 | Law Library | | | 19 | 19 |
| 04250000 | Local Transportation Trust | | | 2,257 | 2,257 |
| 04260000 | Transportation Administration | | | 2,171 | 2,171 |
| 04280000 | Glenn County Transit | | | 801 | 801 |
| 04281000 | Fixed Route Transit | | | 1,892 | 1,892 |
| 04282500 | Transportation Prop 1B | | | 880 | 880 |

COUNTY OF GLENN
Adjustment

| FY 2017-18 Actual | | Planning & Community Development Consolidation | Juvenile Hall Facility Closure | County Administrative Officer Estimate | Total Adjustments |
|--------------------------|-------------------------------------|---|-----------------------------------|---|----------------------|
| 04601000 | Local Agency Formation Commission | | | 96 | 96 |
| 04796000 | Glenn Groundwater Authority | | | 749 | 749 |
| 04999100 | Community Action | | | 7,214 | 7,214 |
| 04999105 | Community Development | | | 1,528 | 1,528 |
| 05010000 | Artois Fire District | | | 138 | 138 |
| 05022000 | Hamilton Fire District | | | 755 | 755 |
| 05022010 | Bayliss Fire District | | | 100 | 100 |
| 05050000 | Willows Rural Fire District | | | 477 | 477 |
| 05110000 | Storm Drain Maintenance District #1 | | | 2 | 2 |
| 05130000 | Storm Drain Maintenance District #3 | | | 115 | 115 |
| 05140000 | North Willows County Service Area | | | 98 | 98 |
| 05210000 | Air Pollution District | | | 1,911 | 1,911 |
| 05210241 | Air Pollution Vehicle Registration | | | 231 | 231 |
| 05250000 | Olive Pest Management District | | | 93 | 93 |
| 06010000 | Elk Creek Cemetery District | | | 22 | 22 |
| 06020000 | German Cemetery District | | | 12 | 12 |
| 06030000 | Marvin-Chapel Cemetery District | | | 31 | 31 |
| 06040000 | Newville Cemetery District | | | 7 | 7 |
| 06050000 | Orland Cemetery District | | | 694 | 694 |
| 06060000 | Willows Cemetery District | | | 500 | 500 |
| 06200000 | Glenn-Codora Fire District | | | 231 | 231 |
| 06210000 | Elk Creek Fire District | | | 53 | 53 |
| 06220000 | Glenn-Colusa Fire District | | | 31 | 31 |
| 06230000 | Kanawha Fire District | | | 262 | 262 |
| 06240000 | Ord Fire District | | | 55 | 55 |
| 06250000 | Orland Fire District | | | 264 | 264 |
| 06300000 | Levee District #1 | | | 40 | 40 |

| FY 2017-18 Actual | | Planning & Community Development Consolidation | Juvenile Hall Facility Closure | County Administrative Officer Estimate | Total Adjustments |
|--------------------------|--|---|-----------------------------------|---|----------------------|
| 06310000 | Levee District #2 | | | 26 | 26 |
| 06320000 | Levee District #3 | | | 109 | 109 |
| 06500000 | Butte City Community Service District | | | 93 | 93 |
| 06510000 | BCCSD - Recreation District | | | 12 | 12 |
| 06610000 | Elk Creek Community Service District | | | 362 | 362 |
| 06640000 | ECCSD - Recreation District | | | 10 | 10 |
| 06650000 | ECCSD - Lighting District | | | 3 | 3 |
| 06700000 | Ord Bend Community Service District | | | 52 | 52 |
| 06740000 | Artois Community Service District | | | 109 | 109 |
| 06825000 | Hamilton City Community Service District | | | 820 | 820 |
| 06830000 | HCCSD - Lighting District | | | 31 | 31 |
| 06850000 | HCCSD - Library District | | | 28 | 28 |
| 06865000 | HCCSD - Edgewater Park | | | 7 | 7 |
| 06870000 | HCCSD - Pallisades District | | | 10 | 10 |
| 06880000 | N.E. Willows Community Service District | | | 410 | 410 |
| 06920000 | Mosquito Abatement District | | | 524 | 524 |
| 06950000 | Rice Pest Abatement District | | | 26 | 26 |
| 06960000 | HC Reclamation District #2140 | | | 4,262 | 4,262 |
| 06970000 | Reclamation District #2106 | | | 9 | 9 |
| 99999999 | Other | | | 49,115 | 49,115 |
| | Total | | | 274,085 | 274,085 |

Basis of Allocation : Schedule A & Adjustment Support Schedules

COUNTY OF GLENN
Adjustment Support

| Service Department | Schedule # | Function | Reverse Building Inspector #01012200 | Reverse Planning Dept #01012280 | Move to Planning & Community Services #01012285 | Reverse Juvenile Hall #01042155 | Move to Probation #01042150 | Estimate for New CAO Position #01011013 | Total Adjustment |
|-----------------------|------------|--------------------|---|--|---|--|-----------------------------------|--|---------------------|
| County Admin Officer | CAO Adj | Budget | - | - | - | - | - | 274,085 | 274,085 |
| County Admin Officer | 3.03 | Budget | - | - | - | (35) | 35 | - | - |
| Department of Finance | 4.03 | Accounting | - | - | - | (10) | 10 | - | - |
| Department of Finance | 4.04 | Budget & Cost Plan | - | - | - | (236) | 236 | - | - |
| Department of Finance | 4.05 | Check Processing | (287) | (304) | 591 | (557) | 557 | - | - |
| Annual Audit | 5.03 | Countywide Audit | - | - | - | (249) | 249 | - | - |
| Annual Audit | 5.04 | Special Audits | - | - | - | (0) | 0 | - | - |
| County Counsel | 6.03 | Legal Services | - | - | - | (438) | 438 | - | - |
| General Insurance | 8.03 | General Liability | - | - | - | (1,041) | 1,041 | - | - |
| Data Processing | 10.04 | Finance Network | - | - | - | (950) | 950 | - | - |
| Total | | | (287) | (304) | 591 | (3,514) | 3,514 | 274,085 | 274,085 |

COUNTY OF GLENN
County Admin Officer
Adjustment Support

| Org Key | Agency | Relative Budget Size | Factor | Allocation Amount 280,000 |
|----------|----------------------------------|----------------------------|------------|---------------------------------|
| 01011013 | County Administrative Officer | 15 | 0.00009230 | 26 |
| 01011040 | Department of Finance | 1,075 | 0.00661473 | 1,852 |
| 01011051 | Annual Audit | 87 | 0.00053533 | 150 |
| 01011080 | County Counsel | 313 | 0.00192596 | 539 |
| 01011090 | Personnel | 513 | 0.00315661 | 884 |
| 01011150 | General Insurance | 930 | 0.00572251 | 1,602 |
| 01011170 | Employee Benefits | 36 | 0.00022152 | 62 |
| 01011200 | Data Processing | 464 | 0.00285510 | 799 |
| 01011010 | Board of Supervisors | 562 | 0.00345812 | 968 |
| 01011020 | Clerk of the Board | 325 | 0.00199980 | 560 |
| 01011070 | Assessor | 1,027 | 0.00631938 | 1,769 |
| 01011100 | Elections | 299 | 0.00183982 | 515 |
| 01011180 | Surveyor | 51 | 0.00031382 | 88 |
| 01012040 | Court Revenues | 946 | 0.00582097 | 1,630 |
| 01012060 | Grand Jury | 30 | 0.00018460 | 52 |
| 01012100 | Indigent Defense | 556 | 0.00342120 | 958 |
| 01012170 | Flood Control | 30 | 0.00018460 | 52 |
| 01012180 | Agriculture Commissioner | 1,254 | 0.00771616 | 2,161 |
| 01012181 | Water Resources | 496 | 0.00305201 | 855 |
| 01012220 | Recorder | 404 | 0.00248591 | 696 |
| 01012230 | Coroner | 94 | 0.00057840 | 162 |
| 01012240 | Public Guardian | 247 | 0.00151985 | 426 |
| 01012285 | Planning & Community Development | 1,504 | 0.00925447 | 2,591 |
| 01012290 | Animal Control | 304 | 0.00187059 | 524 |
| 01014022 | Hospital | 28 | 0.00017229 | 48 |
| 01015180 | Veterans' Services | 118 | 0.00072608 | 203 |
| 01016040 | Library | 150 | 0.00092299 | 258 |
| 01016050 | Cooperative Extension | 284 | 0.00174752 | 489 |
| 01024010 | Public Health | 2,861 | 0.01760442 | 4,929 |
| 01024011 | Emergency Preparedness | 353 | 0.00217209 | 608 |
| 01024012 | Mental Health | 9,432 | 0.05803736 | 16,250 |
| 01024014 | Alcohol & Drug Abuse | 1,310 | 0.00806074 | 2,257 |
| 01024018 | Drug Court | 340 | 0.00209210 | 586 |

COUNTY OF GLENN
County Admin Officer
Adjustment Support

| Org Key | Agency | Relative Budget Size | Factor | Allocation Amount 280,000 |
|----------|---------------------------------------|----------------------------|------------|---------------------------------|
| 01024020 | Maternal & Child Health | 146 | 0.00089837 | 252 |
| 01024025 | Women, Infants & Children | 777 | 0.00478107 | 1,339 |
| 01024170 | California Children's Services | 355 | 0.00218440 | 612 |
| 01024300 | Health & Human Services Agency | 2,723 | 0.01675527 | 4,691 |
| 01024400 | Health Services Administration | 253 | 0.00155677 | 436 |
| 01025010 | Social Services Administration | 22,635 | 0.13927859 | 38,998 |
| 01042090 | District Attorney | 1,605 | 0.00987595 | 2,765 |
| 01042110 | Sheriff | 6,121 | 0.03766398 | 10,546 |
| 01042113 | Sheriff's Dispatch | 629 | 0.00387039 | 1,084 |
| 01042122 | Office of Emergency Services | 157 | 0.00096606 | 270 |
| 01042135 | Sheriff's Civil Division | 118 | 0.00072608 | 203 |
| 01042140 | Jail | 4,479 | 0.02756036 | 7,717 |
| 01042150 | Probation | 823 | 0.00506412 | 1,418 |
| 01042155 | Juvenile Hall | 664 | 0.00408575 | 1,144 |
| 01042158 | Delinquency Prevention | 186 | 0.00114450 | 320 |
| 01042164 | Partnership Grant | 44 | 0.00027074 | 76 |
| 01042168 | Juvenile Probation & CAMP | 116 | 0.00071378 | 200 |
| 01042170 | JJCPA Grant | 136 | 0.00083684 | 234 |
| 01042360 | Boat Patrol | 127 | 0.00078146 | 219 |
| 01052550 | County SLESF | 103 | 0.00063378 | 177 |
| 01052557 | Youth Offender Supervision | 200 | 0.00123065 | 345 |
| 01052558 | SB678 Community Performance Incentive | 397 | 0.00244284 | 684 |
| 01054010 | California Waste Management | 17 | 0.00010461 | 29 |
| 01054012 | Mental Health Services Act | 3,710 | 0.02282852 | 6,392 |
| 01054021 | Superior Reg Workforce Ed | 985 | 0.00606094 | 1,697 |
| 01054045 | Mosquito Abatement Assessment Area | 232 | 0.00142755 | 400 |
| 01054840 | Memorial Hall Trust | 41 | 0.00025228 | 71 |
| 01055011 | IHSS Public Authority | 443 | 0.00272589 | 763 |
| 01055340 | Child Support | 796 | 0.00489798 | 1,371 |
| 01062136 | Trial Court Security | 507 | 0.00311969 | 874 |
| 01062150 | Local Community Corrections | 2,003 | 0.01232494 | 3,451 |
| 01200000 | Road | 15,830 | 0.09740579 | 27,274 |
| 01401140 | Advertising County Resources | 13 | 0.00007999 | 22 |

COUNTY OF GLENN
County Admin Officer
Adjustment Support

| Org Key | Agency | Relative Budget Size | Factor | Allocation Amount |
|----------|-------------------------------------|----------------------|------------|-------------------|
| | | | | 280,000 |
| 01602270 | Fish & Game Commission | 16 | 0.00009845 | 28 |
| 01906020 | Office of Education | 284 | 0.00174752 | 489 |
| 02000000 | Solid Waste | 7,399 | 0.04552782 | 12,748 |
| 02040205 | Orland Airport | 535 | 0.00329198 | 922 |
| 02040207 | Willows Airport | 522 | 0.00321199 | 899 |
| 02200000 | Fleet Operations | 2,285 | 0.01406015 | 3,937 |
| 02210000 | Underground Storage Tanks | 309 | 0.00190135 | 532 |
| 02220000 | Vegetation & Environmental Mgmt | 137 | 0.00084299 | 236 |
| 02224170 | Tri-County Bee | 6 | 0.00003692 | 10 |
| 02260000 | Public Works Agency | 1,025 | 0.00630707 | 1,766 |
| 02261000 | PCDS Permit Center | 280 | 0.00172291 | 482 |
| 02261120 | Facilities Internal Service Fund | 3,930 | 0.02418223 | 6,771 |
| 02270000 | Central Services | 29 | 0.00017844 | 50 |
| 02280000 | Data Processing ISF | 1,164 | 0.00716237 | 2,005 |
| 04050000 | Court | 4,500 | 0.02768958 | 7,753 |
| 04100000 | Law Library | 11 | 0.00006769 | 19 |
| 04250000 | Local Transportation Trust | 1,310 | 0.00806074 | 2,257 |
| 04260000 | Transportation Administration | 1,260 | 0.00775308 | 2,171 |
| 04280000 | Glenn County Transit | 465 | 0.00286126 | 801 |
| 04281000 | Fixed Route Transit | 1,098 | 0.00675626 | 1,892 |
| 04282500 | Transportation Prop 1B | 511 | 0.00314431 | 880 |
| 04601000 | Local Agency Formation Commission | 56 | 0.00034458 | 96 |
| 04796000 | Glenn Groundwater Authority | 435 | 0.00267666 | 749 |
| 04999100 | Community Action | 4,187 | 0.02576362 | 7,214 |
| 04999105 | Community Development | 887 | 0.00545792 | 1,528 |
| 05010000 | Artois Fire District | 80 | 0.00049226 | 138 |
| 05022000 | Hamilton Fire District | 438 | 0.00269512 | 755 |
| 05022010 | Bayliss Fire District | 58 | 0.00035689 | 100 |
| 05050000 | Willows Rural Fire District | 277 | 0.00170445 | 477 |
| 05110000 | Storm Drain Maintenance District #1 | 1 | 0.00000615 | 2 |
| 05130000 | Storm Drain Maintenance District #3 | 67 | 0.00041227 | 115 |
| 05140000 | North Willows County Service Area | 57 | 0.00035073 | 98 |
| 05210000 | Air Pollution District | 1,109 | 0.00682394 | 1,911 |

COUNTY OF GLENN
County Admin Officer
Adjustment Support

| Org Key | Agency | Relative Budget Size | Factor | Allocation Amount 280,000 |
|----------|--|----------------------------|------------|---------------------------------|
| 05210241 | Air Pollution Vehicle Registration | 134 | 0.00082453 | 231 |
| 05250000 | Olive Pest Management District | 54 | 0.00033227 | 93 |
| 06010000 | Elk Creek Cemetery District | 13 | 0.00007999 | 22 |
| 06020000 | German Cemetery District | 7 | 0.00004307 | 12 |
| 06030000 | Marvin-Chapel Cemetery District | 18 | 0.00011076 | 31 |
| 06040000 | Newville Cemetery District | 4 | 0.00002461 | 7 |
| 06050000 | Orland Cemetery District | 403 | 0.00247976 | 694 |
| 06060000 | Willows Cemetery District | 290 | 0.00178444 | 500 |
| 06200000 | Glenn-Codora Fire District | 134 | 0.00082453 | 231 |
| 06210000 | Elk Creek Fire District | 31 | 0.00019075 | 53 |
| 06220000 | Glenn-Colusa Fire District | 18 | 0.00011076 | 31 |
| 06230000 | Kanawha Fire District | 152 | 0.00093529 | 262 |
| 06240000 | Ord Fire District | 32 | 0.00019690 | 55 |
| 06250000 | Orland Fire District | 153 | 0.00094145 | 264 |
| 06300000 | Levee District #1 | 23 | 0.00014152 | 40 |
| 06310000 | Levee District #2 | 15 | 0.00009230 | 26 |
| 06320000 | Levee District #3 | 63 | 0.00038765 | 109 |
| 06500000 | Butte City Community Service District | 54 | 0.00033227 | 93 |
| 06510000 | BCCSD - Recreation District | 7 | 0.00004307 | 12 |
| 06610000 | Elk Creek Community Service District | 210 | 0.00129218 | 362 |
| 06640000 | ECCSD - Recreation District | 6 | 0.00003692 | 10 |
| 06650000 | ECCSD - Lighting District | 2 | 0.00001231 | 3 |
| 06700000 | Ord Bend Community Service District | 30 | 0.00018460 | 52 |
| 06740000 | Artois Community Service District | 63 | 0.00038765 | 109 |
| 06825000 | Hamilton City Community Service District | 476 | 0.00292894 | 820 |
| 06830000 | HCCSD - Lighting District | 18 | 0.00011076 | 31 |
| 06850000 | HCCSD - Library District | 16 | 0.00009845 | 28 |
| 06865000 | HCCSD - Edgewater Park | 4 | 0.00002461 | 7 |
| 06870000 | HCCSD - Pallisades District | 6 | 0.00003692 | 10 |
| 06880000 | N.E. Willows Community Service District | 238 | 0.00146447 | 410 |
| 06920000 | Mosquito Abatement District | 304 | 0.00187059 | 524 |
| 06950000 | Rice Pest Abatement District | 15 | 0.00009230 | 26 |
| 06960000 | HC Reclamation District #2140 | 2,474 | 0.01522312 | 4,262 |

COUNTY OF GLENN
County Admin Officer
Adjustment Support

| Org Key | Agency | Relative Budget Size | Factor | Allocation Amount |
|----------|----------------------------|----------------------------|------------|----------------------|
| | | | | 280,000 |
| 06970000 | Reclamation District #2106 | 5 | 0.00003077 | 9 |
| 99999999 | Other | 28,507 | 0.17541042 | 49,115 |
| | Total | 162,516 | 1.00000000 | 280,000 |

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

| FY 2017-18 Actual | | Building Use | Equipment Use | County Admin Officer 01011013 | Dept of Finance 01011040 | Annual Audit 01011051 | County Counsel 01011080 | Personnel 01011090 | General Insurance 01011150 | Employee Benefits 01011170 |
|--------------------------|----------------------------------|-----------------|------------------|--|--------------------------------|-----------------------------|-------------------------------|-----------------------|----------------------------------|----------------------------------|
| 01011010 | Board of Supervisors | 4,855 | - | 30 | 3,030 | 213 | 27,171 | 4,297 | 7,446 | 311 |
| 01011020 | Clerk of the Board | - | - | 17 | 1,913 | 122 | 182 | 2,578 | 509 | 186 |
| 01011070 | Assessor | 3,322 | 968 | 54 | 4,822 | 385 | 1,823 | 6,875 | 2,660 | 497 |
| 01011100 | Elections | 1,743 | 5,389 | 16 | 1,303 | 112 | 11,654 | 859 | 1,225 | 62 |
| 01011121 | In-House Projects | - | 6,807 | - | - | - | - | - | - | - |
| 01011180 | Surveyor | - | - | 3 | 58 | 19 | - | - | 80 | - |
| 01012040 | Court Revenues | - | - | 50 | 376 | 354 | - | - | 1,483 | - |
| 01012060 | Grand Jury | 3,368 | - | 2 | 1,232 | 11 | 919 | - | 2,251 | - |
| 01012100 | Indigent Defense | - | - | 29 | 289 | 208 | 1,932 | - | 872 | - |
| 01012170 | Flood Control | - | - | 2 | 22 | 11 | - | - | 47 | - |
| 01012180 | Agriculture Commissioner | 2,533 | 4,737 | 66 | 6,211 | 470 | 1,972 | 8,594 | 4,164 | 1,044 |
| 01012181 | Water Resources | - | - | 26 | 1,949 | 186 | 474 | 1,719 | 777 | 124 |
| 01012200 | Building Inspector | - | - | - | 287 | - | - | - | - | - |
| 01012220 | Recorder | 4,057 | 1,197 | 21 | 2,437 | 151 | 2,406 | 2,578 | 2,129 | 186 |
| 01012230 | Coroner | - | - | 5 | 85 | 35 | - | - | 147 | - |
| 01012240 | Public Guardian | 77 | - | 13 | 1,510 | 92 | 15,692 | 1,719 | 504 | 124 |
| 01012280 | Planning | - | - | - | 304 | - | - | - | - | - |
| 01012285 | Planning & Community Development | 1,257 | - | 79 | 5,279 | 563 | 38,778 | 6,375 | 2,863 | 497 |
| 01012290 | Animal Control | - | - | 16 | 1,992 | 114 | 1,313 | 2,578 | 477 | 186 |
| 01014022 | Hospital | - | - | 1 | 2,846 | 10 | - | - | 44 | - |
| 01015180 | Veterans' Services | 795 | - | 6 | 1,478 | 44 | 73 | 1,719 | 503 | 124 |
| 01016040 | Library | - | - | 8 | 65 | 56 | - | - | 235 | - |
| 01016050 | Cooperative Extension | - | - | 15 | 2,035 | 106 | 146 | 2,578 | 3,754 | 186 |
| 01024010 | Public Health | 797 | - | 150 | 10,165 | 1,072 | 73 | 14,033 | 5,696 | 1,020 |
| 01024011 | Emergency Preparedness | - | - | 19 | 1,672 | 133 | - | 1,719 | 553 | 124 |
| 01024012 | Mental Health | 10,000 | - | 496 | 31,453 | 3,531 | 5,338 | 46,275 | 18,254 | 5,686 |
| 01024014 | Alcohol & Drug Abuse | - | - | 69 | 5,617 | 494 | 36 | 5,090 | 25,524 | 664 |
| 01024018 | Victim Witness | - | - | 18 | 1,152 | 127 | - | 50 | 533 | 62 |
| 01024020 | Maternal & Child Health | - | - | 8 | 281 | 55 | - | - | 229 | - |
| 01024025 | Women, Infants & Children | - | - | 41 | 3,299 | 295 | - | 4,297 | 1,218 | 311 |
| 01024170 | California Children's Services | - | - | 19 | 1,181 | 133 | - | 859 | 556 | 62 |
| 01024300 | Health & Human Services Agency | 336 | - | 143 | 13,363 | 1,020 | 26,411 | 20,919 | 22,156 | 2,436 |
| 01024400 | Health Services Administration | - | - | 13 | 1,067 | 95 | 6,428 | (6,169) | 397 | (27) |

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

| FY 2017-18 Actual | Building Use | Equipment Use | County | Dept of | Annual | County | Personnel | General | Employee | |
|-------------------|---------------------------------------|---------------|---------------|----------|----------|----------|-----------|-----------|----------|-------|
| | | | Admin Officer | Finance | Audit | Counsel | | Insurance | Benefits | |
| | | | 01011013 | 01011040 | 01011051 | 01011080 | 01011090 | 01011150 | 01011170 | |
| 01025010 | Social Services Administration | - | - | 1,189 | 112,288 | 8,516 | 3,938 | 66,518 | 92,661 | 6,722 |
| 01042090 | District Attorney | 1,787 | - | 84 | 6,024 | 601 | 4,607 | 6,016 | 293,490 | 435 |
| 01042110 | Sheriff | 1,178 | 35,859 | 322 | 20,192 | 2,293 | 16,462 | 26,950 | 18,349 | 1,352 |
| 01042113 | Sheriff's Dispatch | 440 | - | 33 | 3,457 | 236 | - | 3,504 | 1,315 | 168 |
| 01042122 | Office of Emergency Services | - | - | 8 | 846 | 59 | - | 859 | 246 | 62 |
| 01042135 | Sheriff's Civil Division | - | - | 6 | 714 | 44 | 1,313 | (406) | 185 | - |
| 01042140 | Jail | 124,853 | - | 235 | 11,941 | 1,677 | 12,462 | 12,425 | 32,354 | 665 |
| 01042150 | Probation | 1,807 | 15,899 | 43 | 5,734 | 308 | 12,090 | 3,248 | 2,917 | 249 |
| 01042155 | Juvenile Hall | - | - | 35 | 802 | 249 | 438 | - | 1,041 | - |
| 01042158 | Delinquency Prevention | - | - | 10 | 1,525 | 70 | - | 2,578 | 292 | 186 |
| 01042164 | Partnership Grant | - | - | 2 | 600 | 16 | - | 859 | 69 | 62 |
| 01042168 | Juvenile Probation & CAMP | - | - | 6 | 838 | 43 | - | 859 | 182 | 62 |
| 01042170 | JJPCA Grant | - | - | 7 | 416 | 51 | - | - | 213 | - |
| 01042360 | Boat Patrol | - | 1,001 | 7 | 292 | 48 | 36 | - | 1,922 | - |
| 01052550 | County SLESF | - | - | 5 | 825 | 39 | - | 1,719 | 161 | 124 |
| 01052557 | Youth Offender Supervision | - | - | 11 | 976 | 75 | - | 794 | 313 | 62 |
| 01052558 | SB678 Community Performance Incentive | - | - | 21 | 1,144 | 149 | - | 775 | 622 | 62 |
| 01054010 | California Waste Management | - | - | 1 | 18 | 6 | - | - | 27 | - |
| 01054012 | Mental Health Services Act | - | - | 195 | 1,381 | 1,389 | 146 | - | 5,815 | - |
| 01054021 | Superior Reg Workforce Ed | - | - | 52 | 349 | 369 | - | - | 1,544 | - |
| 01054045 | Mosquito Abatement Assessment Area | - | - | 12 | 214 | 87 | - | - | 364 | - |
| 01054840 | Memorial Hall Trust | - | - | 2 | 72 | 15 | - | - | 64 | - |
| 01055011 | IHSS Public Authority | - | - | 23 | 1,084 | 166 | 2,657 | (268) | 694 | (1) |
| 01055340 | Child Support | 7,333 | - | 42 | 6,003 | 301 | 3,172 | 6,875 | 3,351 | 497 |
| 01062136 | Trial Court Security | - | - | 27 | 1,914 | 190 | - | 2,578 | 908 | (257) |
| 01062150 | Local Community Corrections | - | - | 105 | 3,624 | 750 | - | 4,174 | 3,140 | 311 |
| 01200000 | Road | 2,059 | - | 832 | 21,757 | 5,930 | 5,505 | 24,848 | 205,541 | 1,943 |
| 01401140 | Advertising County Resources | - | - | 1 | 10 | 5 | - | - | 20 | - |
| 01602270 | Fish & Game Commission | - | - | 1 | 69 | 6 | - | - | 25 | - |
| 01906020 | Office of Education | - | - | 15 | 94,850 | 106 | - | - | 445 | - |
| 02000000 | Solid Waste | 369 | - | 389 | 6,917 | 2,770 | 3,719 | 5,081 | 11,731 | (38) |
| 02040205 | Orland Airport | - | - | 28 | 673 | 200 | 134 | - | 839 | - |
| 02040207 | Willows Airport | - | - | 27 | 590 | 200 | 5,272 | - | 818 | - |

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

| FY 2017-18 Actual | Building Use | Equipment Use | County | Dept of | Annual | County | Personnel | General | Employee | |
|-------------------|-------------------------------------|---------------|------------------------|------------------|----------------|------------------|-----------|--------------------|-------------------|-------|
| | | | Admin Officer 01011013 | Finance 01011040 | Audit 01011051 | Counsel 01011080 | | Insurance 01011150 | Benefits 01011170 | |
| 02200000 | Fleet Operations | - | - | 120 | 3,873 | 856 | 36 | 3,438 | 3,950 | 249 |
| 02210000 | Underground Storage Tanks | - | - | 16 | 273 | 116 | 1,830 | (756) | 484 | (654) |
| 02220000 | Vegetation & Environmental Mgmt | - | - | 7 | 126 | 51 | - | - | 215 | - |
| 02224170 | Tri-County Bee | - | - | 0 | 14 | 2 | - | - | 9 | - |
| 02260000 | Public Works Agency | 656 | - | 54 | 6,536 | 384 | 14,016 | 6,373 | 11,404 | 544 |
| 02261000 | PCDS Permit Center | - | - | 15 | 180 | 105 | 219 | - | 439 | - |
| 02261120 | Facilities Internal Service Fund | 989 | - | 206 | 10,920 | 1,471 | 3,755 | 11,827 | 7,818 | 870 |
| 02270000 | Central Services | - | - | 2 | 182 | 11 | - | - | 45 | - |
| 02280000 | Data Processing ISF | 257 | - | 61 | 8,271 | 436 | 1,750 | - | 1,928 | - |
| 04050000 | Court | - | - | 236 | 4,086 | 1,685 | 977 | - | 18,056 | - |
| 04100000 | Law Library | - | - | 1 | 40 | 4 | 401 | - | 17 | - |
| 04250000 | Local Transportation Trust | - | - | 69 | 610 | 490 | - | - | 2,053 | - |
| 04260000 | Transportation Administration | 317 | - | 66 | 540 | 472 | 36 | - | 2,089 | - |
| 04280000 | Glenn County Transit | - | - | 24 | 399 | 174 | 73 | - | 729 | - |
| 04281000 | Fixed Route Transit | - | - | 58 | 645 | 411 | - | - | 1,721 | - |
| 04282500 | Transportation Prop 1B | - | - | 27 | 181 | 191 | 36 | - | 801 | - |
| 04601000 | Local Agency Formation Commission | - | - | 3 | 126 | 21 | 693 | - | 88 | - |
| 04796000 | Glenn Groundwater Authority | - | - | 23 | 160 | 163 | - | - | 682 | - |
| 04999100 | Community Action | - | - | 220 | 10,888 | 1,593 | 1,276 | 7,362 | 6,563 | 1,104 |
| 04999105 | Community Development | - | - | 47 | 4,678 | 332 | - | 5,206 | 1,390 | 433 |
| 05010000 | Artois Fire District | - | - | 4 | 259 | 30 | - | - | - | - |
| 05022000 | Hamilton Fire District | - | - | 23 | 771 | 164 | - | - | - | - |
| 05022010 | Bayliss Fire District | - | - | 3 | 217 | 22 | - | - | - | - |
| 05050000 | Willows Rural Fire District | - | - | 15 | 359 | 104 | - | - | - | - |
| 05110000 | Storm Drain Maintenance District #1 | - | - | 0 | 185 | 0 | - | - | - | - |
| 05130000 | Storm Drain Maintenance District #3 | - | - | 4 | 209 | 25 | - | - | - | - |
| 05140000 | North Willows County Service Area | - | - | 3 | 228 | 21 | - | - | - | - |
| 05210000 | Air Pollution District | 1,731 | - | 58 | 4,461 | 415 | 1,641 | 5,250 | 2,668 | 107 |
| 05210241 | Air Pollution Vehicle Registration | - | - | 7 | 124 | 50 | - | - | 210 | (200) |
| 05250000 | Olive Pest Management District | - | - | 3 | 42 | 20 | - | - | - | - |
| 06010000 | Elk Creek Cemetery District | - | - | 1 | 428 | - | - | - | - | - |
| 06020000 | German Cemetery District | - | - | 0 | 212 | - | - | - | - | - |
| 06030000 | Marvin-Chapel Cemetery District | - | - | 1 | 318 | - | - | - | - | - |

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

| FY 2017-18 Actual | | Building Use | Equipment Use | County | Dept of | Annual | County | General | Employee |
|-------------------|--|-----------------|------------------|------------------------------|---------------------|-------------------|---------------------|-----------------------|-----------------------|
| | | | | Admin Officer 01011013 | Finance 01011040 | Audit 01011051 | Counsel 01011080 | Personnel 01011090 | Insurance 01011150 |
| 06040000 | Newville Cemetery District | - | - | 0 | 181 | - | - | - | - |
| 06050000 | Orland Cemetery District | - | - | 21 | 1,207 | - | - | - | - |
| 06060000 | Willows Cemetery District | - | - | 15 | 664 | - | - | - | - |
| 06200000 | Glenn-Codora Fire District | - | - | 7 | 313 | - | - | - | - |
| 06210000 | Elk Creek Fire District | - | - | 2 | 261 | - | - | - | - |
| 06220000 | Glenn-Colusa Fire District | - | - | 1 | 197 | - | - | - | - |
| 06230000 | Kanawha Fire District | - | - | 8 | 487 | - | - | - | - |
| 06240000 | Ord Fire District | - | - | 2 | 208 | - | - | - | - |
| 06250000 | Orland Fire District | - | - | 8 | 678 | - | - | - | - |
| 06300000 | Levee District #1 | - | - | 1 | 430 | - | - | - | - |
| 06310000 | Levee District #2 | - | - | 1 | 228 | - | - | - | - |
| 06320000 | Levee District #3 | - | - | 3 | 202 | - | - | - | - |
| 06500000 | Butte City Community Service District | - | - | 3 | 1,425 | - | 36 | - | - |
| 06510000 | BCCSD - Recreation District | - | - | 0 | 14 | - | - | - | - |
| 06610000 | Elk Creek Community Service District | - | - | 11 | 813 | - | - | - | - |
| 06640000 | ECCSD - Recreation District | - | - | 0 | 2 | - | 36 | - | - |
| 06650000 | ECCSD - Lighting District | - | - | 0 | 18 | - | - | - | - |
| 06700000 | Ord Bend Community Service District | - | - | 2 | 270 | - | - | - | - |
| 06740000 | Artois Community Service District | - | - | 3 | 398 | - | - | - | - |
| 06825000 | Hamilton City Community Service District | - | - | 25 | 1,125 | - | - | - | - |
| 06830000 | HCCSD - Lighting District | - | - | 1 | 24 | - | - | - | - |
| 06850000 | HCCSD - Library District | - | - | 1 | 105 | - | - | - | - |
| 06865000 | HCCSD - Edgewater Park | - | - | 0 | 24 | - | - | - | - |
| 06870000 | HCCSD - Pallsades District | - | - | 0 | 25 | - | - | - | - |
| 06880000 | N.E. Willows Community Service District | - | - | 13 | 360 | - | - | - | - |
| 06920000 | Mosquito Abatement District | - | - | 16 | 540 | - | 36 | - | - |
| 06950000 | Rice Pest Abatement District | - | - | 1 | 166 | - | - | - | - |
| 06960000 | HC Reclamation District #2140 | - | - | 130 | 1,086 | - | - | - | - |
| 06970000 | Reclamation District #2106 | - | - | 0 | 181 | - | 36 | - | - |
| 99999999 | Other | 75,054 | - | 1,498 | 26,355 | 12,652 | - | 69,024 | - |
| | Subtotal | 251,971 | 71,857 | 8,358 | 515,439 | 59,654 | 241,656 | 338,230 | 921,328 |
| | | | | | | | | | 28,987 |

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

| FY 2017-18 Actual | Building Use | Equipment Use | County Admin Officer 01011013 | Dept of Finance 01011040 | Annual Audit 01011051 | County Counsel 01011080 | Personnel 01011090 | General Insurance 01011150 | Employee Benefits 01011170 |
|--------------------------|----------------|---------------|----------------------------------|-----------------------------|--------------------------|----------------------------|-----------------------|-------------------------------|-------------------------------|
| Direct Billed | - | | - | - | 22,800 | 2,447 | 40,372 | - | 8,177 |
| Unallocated | | | - | 589,160 | - | 14,380 | - | - | - |
| Total | 251,971 | 71,857 | 8,358 | 1,104,599 | 82,454 | 258,483 | 378,601 | 921,328 | 37,164 |

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

| | Data Processing 01011200 | Total Actual Costs FY 2017-18 | Roll Forward | Total Actual Costs FY 2017-18 plus Roll Forward | Adjustments | Total Claimable Costs FY 2019-20 |
|---|-----------------------------|-------------------------------------|-----------------|--|-------------|---|
| FY 2017-18 Actual | | | | | | |
| 01011010 Board of Supervisors | 804 | 48,156 | (10,699) | 37,457 | 968 | 38,425 |
| 01011020 Clerk of the Board | 465 | 5,973 | (10,132) | (4,159) | 560 | (3,599) |
| 01011070 Assessor | 175,923 | 197,328 | 83,280 | 280,608 | 1,769 | 282,377 |
| 01011100 Elections | 428 | 22,791 | 9,210 | 32,001 | 515 | 32,516 |
| 01011121 In-House Projects | - | 6,807 | (4,050) | 2,757 | - | 2,757 |
| 01011180 Surveyor | 73 | 233 | (1,494) | (1,261) | 88 | (1,173) |
| 01012040 Court Revenues | 1,353 | 3,615 | 937 | 4,553 | 1,630 | 6,183 |
| 01012060 Grand Jury | 43 | 7,825 | (1,172) | 6,653 | 52 | 6,705 |
| 01012100 Indigent Defense | 795 | 4,126 | 2,731 | 6,856 | 958 | 7,814 |
| 01012170 Flood Control | 43 | 125 | 24 | 149 | 52 | 200 |
| 01012180 Agriculture Commissioner | 1,794 | 31,585 | (23,619) | 7,965 | 2,161 | 10,126 |
| 01012181 Water Resources | 709 | 5,965 | 4,379 | 10,344 | 855 | 11,199 |
| 01012200 Building Inspector | - | 287 | (3,519) | (3,232) | (287) | (3,519) |
| 01012220 Recorder | 578 | 15,741 | 5,163 | 20,904 | 696 | 21,600 |
| 01012230 Coroner | 134 | 407 | (454) | (47) | 162 | 115 |
| 01012240 Public Guardian | 353 | 20,084 | 17,579 | 37,662 | 426 | 38,088 |
| 01012280 Planning | - | 304 | (45,126) | (44,821) | (304) | (45,126) |
| 01012285 Planning & Community Development | 2,151 | 57,842 | - | 57,842 | 3,183 | 61,024 |
| 01012290 Animal Control | 435 | 7,110 | 1,619 | 8,729 | 524 | 9,253 |
| 01014022 Hospital | 40 | 2,942 | 2,836 | 5,779 | 48 | 5,827 |
| 01015180 Veterans' Services | 169 | 4,911 | 752 | 5,663 | 203 | 5,866 |
| 01016040 Library | 215 | 578 | 151 | 730 | 258 | 988 |
| 01016050 Cooperative Extension | 406 | 9,227 | 3,384 | 12,611 | 489 | 13,100 |
| 01024010 Public Health | 4,092 | 37,099 | 4,704 | 41,803 | 4,929 | 46,733 |
| 01024011 Emergency Preparedness | 505 | 4,725 | 2,241 | 6,966 | 608 | 7,574 |
| 01024012 Mental Health | 13,490 | 134,523 | 36,519 | 171,042 | 16,250 | 187,292 |
| 01024014 Alcohol & Drug Abuse | 1,874 | 39,368 | 25,218 | 64,586 | 2,257 | 66,843 |
| 01024018 Victim Witness | 486 | 2,429 | 491 | 2,920 | 586 | 3,506 |
| 01024020 Maternal & Child Health | 209 | 782 | 30 | 811 | 252 | 1,063 |
| 01024025 Women, Infants & Children | 1,111 | 10,571 | 2,301 | 12,872 | 1,339 | 14,210 |
| 01024170 California Children's Services | 508 | 3,318 | 554 | 3,873 | 612 | 4,484 |
| 01024300 Health & Human Services Agency | 3,895 | 90,678 | (1,379) | 89,299 | 4,691 | 93,991 |
| 01024400 Health Services Administration | 362 | 2,166 | 2,383 | 4,548 | 436 | 4,984 |

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

| FY 2017-18 Actual | Data Processing 01011200 | Total Actual Costs FY 2017-18 | Roll Forward | Total Actual Costs FY 2017-18 plus Roll Forward | Adjustments | Total Claimable Costs FY 2019-20 |
|---|--------------------------------|-------------------------------------|-----------------|--|-------------|---|
| 01025010 Social Services Administration | 32,373 | 324,205 | 10,438 | 334,643 | 38,998 | 373,641 |
| 01042090 District Attorney | 2,296 | 315,339 | 10,224 | 325,564 | 2,765 | 328,329 |
| 01042110 Sheriff | 8,754 | 131,710 | (76,635) | 55,076 | 10,546 | 65,622 |
| 01042113 Sheriff's Dispatch | 900 | 10,052 | (811) | 9,240 | 1,084 | 10,324 |
| 01042122 Office of Emergency Services | 225 | 2,305 | - | 2,305 | 270 | 2,576 |
| 01042135 Sheriff's Civil Division | 169 | 2,024 | (518) | 1,506 | 203 | 1,709 |
| 01042140 Jail | 6,406 | 203,018 | 20,144 | 223,161 | 7,717 | 230,878 |
| 01042150 Probation | 1,177 | 43,471 | 16,146 | 59,617 | 4,932 | 64,548 |
| 01042155 Juvenile Hall | 950 | 3,514 | (72,999) | (69,485) | (2,370) | (71,855) |
| 01042158 Delinquency Prevention | 266 | 4,927 | 4,212 | 9,138 | 320 | 9,459 |
| 01042164 Partnership Grant | 63 | 1,672 | - | 1,672 | 76 | 1,748 |
| 01042168 Juvenile Probation & CAMP | 166 | 2,156 | 420 | 2,577 | 200 | 2,776 |
| 01042170 JJPCA Grant | 195 | 881 | (839) | 43 | 234 | 277 |
| 01042360 Boat Patrol | 182 | 3,487 | (4,102) | (615) | 219 | (396) |
| 01052550 County SLESF | 147 | 3,021 | 791 | 3,813 | 177 | 3,990 |
| 01052557 Youth Offender Supervision | 286 | 2,517 | 670 | 3,187 | 345 | 3,532 |
| 01052558 SB678 Community Performance Incentiv | 568 | 3,340 | 170 | 3,511 | 684 | 4,195 |
| 01054010 California Waste Management | 24 | 76 | 22 | 97 | 29 | 127 |
| 01054012 Mental Health Services Act | 5,306 | 14,232 | 5,886 | 20,118 | 6,392 | 26,510 |
| 01054021 Superior Reg Workforce Ed | 1,409 | 3,723 | 3,718 | 7,440 | 1,697 | 9,137 |
| 01054045 Mosquito Abatement Assessment Area | 332 | 1,009 | 246 | 1,255 | 400 | 1,654 |
| 01054840 Memorial Hall Trust | 59 | 212 | - | 212 | 71 | 283 |
| 01055011 IHSS Public Authority | 634 | 4,989 | - | 4,989 | 763 | 5,752 |
| 01055340 Child Support | 1,138 | 28,713 | 6,520 | 35,232 | 1,371 | 36,603 |
| 01062136 Trial Court Security | 725 | 6,085 | 128 | 6,213 | 874 | 7,087 |
| 01062150 Local Community Corrections | 2,865 | 14,969 | 4,899 | 19,868 | 3,451 | 23,319 |
| 01200000 Road | 22,641 | 291,056 | 175,313 | 466,369 | 27,274 | 493,642 |
| 01401140 Advertising County Resources | 19 | 55 | - | 55 | 22 | 77 |
| 01602270 Fish & Game Commission | 23 | 124 | (1,001) | (878) | 28 | (850) |
| 01906020 Office of Education | 406 | 95,823 | (5,670) | 90,153 | 489 | 90,642 |
| 02000000 Solid Waste | 10,582 | 41,521 | 18,705 | 60,226 | 12,748 | 72,973 |
| 02040205 Orland Airport | 765 | 2,639 | 1,371 | 4,011 | 922 | 4,933 |
| 02040207 Willows Airport | 747 | 7,654 | 6,243 | 13,897 | 899 | 14,796 |

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

| FY 2017-18 Actual | | Data | Total Actual | Roll | Total Actual | Total | |
|-------------------|-------------------------------------|------------|--------------|----------|--------------|-----------|---------|
| | | Processing | Costs FY | Forward | Costs FY | Claimable | |
| | | 01011200 | 2017-18 | | 2017-18 plus | Costs FY | |
| | | | | | Roll Forward | 2019-20 | |
| | | | | | Adjustments | | |
| 02200000 | Fleet Operations | 3,268 | 15,789 | 5,126 | 20,916 | 3,937 | 24,853 |
| 02210000 | Underground Storage Tanks | 442 | 1,752 | 990 | 2,742 | 532 | 3,274 |
| 02220000 | Vegetation & Environmental Mgmt | 196 | 595 | 8 | 604 | 236 | 840 |
| 02224170 | Tri-County Bee | 9 | 34 | (2) | 32 | 10 | 43 |
| 02260000 | Public Works Agency | 1,466 | 41,433 | (27,806) | 13,627 | 1,766 | 15,392 |
| 02261000 | PCDS Permit Center | 400 | 1,357 | - | 1,357 | 482 | 1,840 |
| 02261120 | Facilities Internal Service Fund | 5,621 | 43,478 | 17,243 | 60,722 | 6,771 | 67,493 |
| 02270000 | Central Services | 41 | 282 | 136 | 418 | 50 | 468 |
| 02280000 | Data Processing ISF | 1,665 | 14,368 | 7,130 | 21,498 | 2,005 | 23,503 |
| 04050000 | Court | 6,436 | 31,476 | 10,168 | 41,645 | 7,753 | 49,398 |
| 04100000 | Law Library | 16 | 479 | 444 | 922 | 19 | 941 |
| 04250000 | Local Transportation Trust | 1,874 | 5,096 | 2,235 | 7,331 | 2,257 | 9,588 |
| 04260000 | Transportation Administration | 1,802 | 5,323 | 3,768 | 9,092 | 2,171 | 11,263 |
| 04280000 | Glenn County Transit | 665 | 2,064 | 407 | 2,472 | 801 | 3,273 |
| 04281000 | Fixed Route Transit | 1,570 | 4,405 | (245) | 4,160 | 1,892 | 6,052 |
| 04282500 | Transportation Prop 1B | 731 | 1,968 | - | 1,968 | 880 | 2,848 |
| 04601000 | Local Agency Formation Commission | 80 | 1,011 | 177 | 1,188 | 96 | 1,284 |
| 04796000 | Glenn Groundwater Authority | 622 | 1,650 | - | 1,650 | 749 | 2,399 |
| 04999100 | Community Action | 5,988 | 34,994 | (4,571) | 30,423 | 7,214 | 37,637 |
| 04999105 | Community Development | 1,269 | 13,355 | - | 13,355 | 1,528 | 14,883 |
| 05010000 | Artois Fire District | 114 | 408 | 157 | 565 | 138 | 703 |
| 05022000 | Hamilton Fire District | 626 | 1,584 | 691 | 2,276 | 755 | 3,031 |
| 05022010 | Bayliss Fire District | 83 | 325 | 168 | 493 | 100 | 593 |
| 05050000 | Willows Rural Fire District | 396 | 873 | 341 | 1,214 | 477 | 1,691 |
| 05110000 | Storm Drain Maintenance District #1 | 1 | 187 | 43 | 231 | 2 | 232 |
| 05130000 | Storm Drain Maintenance District #3 | 96 | 333 | 138 | 472 | 115 | 587 |
| 05140000 | North Willows County Service Area | 82 | 334 | 72 | 406 | 98 | 504 |
| 05210000 | Air Pollution District | 1,586 | 17,917 | 3,411 | 21,328 | 1,911 | 23,238 |
| 05210241 | Air Pollution Vehicle Registration | 192 | 383 | 332 | 714 | 231 | 945 |
| 05250000 | Olive Pest Management District | 77 | 142 | (136) | 7 | 93 | 100 |
| 06010000 | Elk Creek Cemetery District | 19 | 447 | 192 | 639 | 22 | 662 |
| 06020000 | German Cemetery District | 10 | 222 | (2,098) | (1,875) | 12 | (1,863) |
| 06030000 | Marvin-Chapel Cemetery District | 26 | 344 | 65 | 410 | 31 | 441 |

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

| | Data Processing 01011200 | Total Actual Costs FY 2017-18 | Roll Forward | Total Actual Costs FY 2017-18 plus Roll Forward | Adjustments | Total Claimable Costs FY 2019-20 |
|---|-----------------------------|-------------------------------------|-----------------|--|----------------|---|
| FY 2017-18 Actual | | | | | | |
| 06040000 Newville Cemetery District | 6 | 187 | (535) | (349) | 7 | (342) |
| 06050000 Orland Cemetery District | 576 | 1,804 | 387 | 2,191 | 694 | 2,886 |
| 06060000 Willows Cemetery District | 415 | 1,094 | 213 | 1,307 | 500 | 1,807 |
| 06200000 Glenn-Codora Fire District | 192 | 512 | 154 | 665 | 231 | 896 |
| 06210000 Elk Creek Fire District | 44 | 307 | (272) | 34 | 53 | 88 |
| 06220000 Glenn-Colusa Fire District | 26 | 224 | 44 | 268 | 31 | 299 |
| 06230000 Kanawha Fire District | 217 | 713 | 250 | 962 | 262 | 1,224 |
| 06240000 Ord Fire District | 46 | 255 | 23 | 279 | 55 | 334 |
| 06250000 Orland Fire District | 219 | 905 | 456 | 1,362 | 264 | 1,625 |
| 06300000 Levee District #1 | 33 | 464 | 272 | 736 | 40 | 776 |
| 06310000 Levee District #2 | 21 | 250 | 147 | 397 | 26 | 423 |
| 06320000 Levee District #3 | 90 | 295 | 158 | 453 | 109 | 562 |
| 06500000 Butte City Community Service District | 77 | 1,542 | (280) | 1,261 | 93 | 1,355 |
| 06510000 BCCSD - Recreation District | 10 | 24 | (113) | (88) | 12 | (76) |
| 06610000 Elk Creek Community Service District | 300 | 1,125 | (55) | 1,070 | 362 | 1,432 |
| 06640000 ECCSD - Recreation District | 9 | 47 | - | 47 | 10 | 58 |
| 06650000 ECCSD - Lighting District | 3 | 21 | (21) | (0) | 3 | 3 |
| 06700000 Ord Bend Community Service District | 43 | 314 | 44 | 359 | 52 | 411 |
| 06740000 Artois Community Service District | 90 | 492 | (893) | (402) | 109 | (293) |
| 06825000 Hamilton City Community Service District | 681 | 1,830 | (3,077) | (1,246) | 820 | (426) |
| 06830000 HCCSD - Lighting District | 26 | 50 | 2 | 53 | 31 | 84 |
| 06850000 HCCSD - Library District | 23 | 128 | 0 | 129 | 28 | 156 |
| 06865000 HCCSD - Edgewater Park | 6 | 30 | (181) | (150) | 7 | (143) |
| 06870000 HCCSD - Pallasades District | 9 | 34 | (211) | (177) | 10 | (167) |
| 06880000 N.E. Willows Community Service District | 340 | 713 | (118) | 595 | 410 | 1,005 |
| 06920000 Mosquito Abatement District | 435 | 1,027 | 173 | 1,200 | 524 | 1,724 |
| 06950000 Rice Pest Abatement District | 21 | 188 | 99 | 288 | 26 | 313 |
| 06960000 HC Reclamation District #2140 | 3,538 | 4,754 | 3,363 | 8,117 | 4,262 | 12,380 |
| 06970000 Reclamation District #2106 | 7 | 225 | 147 | 372 | 9 | 381 |
| 99999999 Other | 40,772 | 225,355 | 85,376 | 310,731 | 49,115 | 359,846 |
| Subtotal | 401,981 | 2,839,461 | 332,672 | 3,172,133 | 274,085 | 3,446,218 |

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

| FY 2017-18 Actual | Data Processing 01011200 | Total Actual Costs FY 2017-18 | Roll Forward | Total Actual Costs FY 2017-18 plus Roll Forward | Adjustments | Total Claimable Costs FY 2019-20 |
|--------------------------|-----------------------------|-------------------------------------|-----------------|--|----------------|---|
| Direct Billed | - | 73,795 | | 73,795 | | 73,795 |
| Unallocated | 75,108 | 678,648 | | 678,648 | | 678,648 |
| Total | 477,088 | 3,591,904 | 332,672 | 3,924,576 | 274,085 | 4,198,661 |

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule B

| FY 2017-18 Actual | | ACTUAL for FY 2017-18 Final Costs | ESTIMATE 2017-18 Fixed Costs | ROLL FORWARD DIFFERENCE | ADJUSTMENTS | 2019-20 PROPOSED CHARGE |
|-------------------|----------------------------------|---|------------------------------------|-------------------------------|-------------|-------------------------------|
| 01011010 | Board of Supervisors | 48,156 | 58,855 | (10,699) | 968 | 38,425 |
| 01011020 | Clerk of the Board | 5,973 | 16,105 | (10,132) | 560 | (3,599) |
| 01011070 | Assessor | 197,328 | 114,048 | 83,280 | 1,769 | 282,377 |
| 01011100 | Elections | 22,791 | 13,581 | 9,210 | 515 | 32,516 |
| 01011121 | In-House Projects | 6,807 | 10,857 | (4,050) | - | 2,757 |
| 01011180 | Surveyor | 233 | 1,727 | (1,494) | 88 | (1,173) |
| 01012040 | Court Revenues | 3,615 | 2,678 | 937 | 1,630 | 6,183 |
| 01012060 | Grand Jury | 7,825 | 8,997 | (1,172) | 52 | 6,705 |
| 01012100 | Indigent Defense | 4,126 | 1,395 | 2,731 | 958 | 7,814 |
| 01012170 | Flood Control | 125 | 101 | 24 | 52 | 200 |
| 01012180 | Agriculture Commissioner | 31,585 | 55,204 | (23,619) | 2,161 | 10,126 |
| 01012181 | Water Resources | 5,965 | 1,586 | 4,379 | 855 | 11,199 |
| 01012200 | Building Inspector | 287 | 3,806 | (3,519) | (287) | (3,519) |
| 01012220 | Recorder | 15,741 | 10,578 | 5,163 | 696 | 21,600 |
| 01012230 | Coroner | 407 | 861 | (454) | 162 | 115 |
| 01012240 | Public Guardian | 20,084 | 2,505 | 17,579 | 426 | 38,088 |
| 01012280 | Planning | 304 | 45,430 | (45,126) | (304) | (45,126) |
| 01012285 | Planning & Community Development | 57,842 | - | - | 3,183 | 61,024 |
| 01012290 | Animal Control | 7,110 | 5,491 | 1,619 | 524 | 9,253 |
| 01014022 | Hospital | 2,942 | 106 | 2,836 | 48 | 5,827 |
| 01015180 | Veterans' Services | 4,911 | 4,159 | 752 | 203 | 5,866 |
| 01016040 | Library | 578 | 427 | 151 | 258 | 988 |
| 01016050 | Cooperative Extension | 9,227 | 5,843 | 3,384 | 489 | 13,100 |
| 01024010 | Public Health | 37,099 | 32,395 | 4,704 | 4,929 | 46,733 |
| 01024011 | Emergency Preparedness | 4,725 | 2,484 | 2,241 | 608 | 7,574 |
| 01024012 | Mental Health | 134,523 | 98,004 | 36,519 | 16,250 | 187,292 |
| 01024014 | Alcohol & Drug Abuse | 39,368 | 14,150 | 25,218 | 2,257 | 66,843 |
| 01024018 | Victim Witness | 2,429 | 1,938 | 491 | 586 | 3,506 |
| 01024020 | Maternal & Child Health | 782 | 752 | 30 | 252 | 1,063 |
| 01024025 | Women, Infants & Children | 10,571 | 8,270 | 2,301 | 1,339 | 14,210 |

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule B

| FY 2017-18 Actual | | ACTUAL for FY 2017-18 Final Costs | ESTIMATE 2017-18 Fixed Costs | ROLL FORWARD DIFFERENCE | ADJUSTMENTS | 2019-20 PROPOSED CHARGE |
|-------------------|-------------------------------------|---|------------------------------------|-------------------------------|-------------|-------------------------------|
| 01024170 | California Children's Services | 3,318 | 2,764 | 554 | 612 | 4,484 |
| 01024300 | Health & Human Services Agency | 90,678 | 92,057 | (1,379) | 4,691 | 93,991 |
| 01024400 | Health Services Administration | 2,166 | (217) | 2,383 | 436 | 4,984 |
| 01025010 | Social Services Administration | 324,205 | 313,767 | 10,438 | 38,998 | 373,641 |
| 01042090 | District Attorney | 315,339 | 305,115 | 10,224 | 2,765 | 328,329 |
| 01042110 | Sheriff | 131,710 | 208,345 | (76,635) | 10,546 | 65,622 |
| 01042113 | Sheriff's Dispatch | 10,052 | 10,863 | (811) | 1,084 | 10,324 |
| 01042122 | Office of Emergency Services | 2,305 | - | - | 270 | 2,576 |
| 01042135 | Sheriff's Civil Division | 2,024 | 2,542 | (518) | 203 | 1,709 |
| 01042140 | Jail | 203,018 | 182,874 | 20,144 | 7,717 | 230,878 |
| 01042150 | Probation | 43,471 | 27,325 | 16,146 | 4,932 | 64,548 |
| 01042155 | Juvenile Hall | 3,514 | 76,513 | (72,999) | (2,370) | (71,855) |
| 01042158 | Delinquency Prevention | 4,927 | 715 | 4,212 | 320 | 9,459 |
| 01042164 | Partnership Grant | 1,672 | - | - | 76 | 1,748 |
| 01042168 | Juvenile Probation & CAMP | 2,156 | 1,736 | 420 | 200 | 2,776 |
| 01042170 | JJPCA Grant | 881 | 1,720 | (839) | 234 | 277 |
| 01042360 | Boat Patrol | 3,487 | 7,589 | (4,102) | 219 | (396) |
| 01052550 | County SLESF | 3,021 | 2,230 | 791 | 177 | 3,990 |
| 01052557 | Youth Offender Supervision | 2,517 | 1,847 | 670 | 345 | 3,532 |
| 01052558 | SB678 Community Performance Incenti | 3,340 | 3,170 | 170 | 684 | 4,195 |
| 01054010 | California Waste Management | 76 | 54 | 22 | 29 | 127 |
| 01054012 | Mental Health Services Act | 14,232 | 8,346 | 5,886 | 6,392 | 26,510 |
| 01054021 | Superior Reg Workforce Ed | 3,723 | 5 | 3,718 | 1,697 | 9,137 |
| 01054045 | Mosquito Abatement Assessment Area | 1,009 | 763 | 246 | 400 | 1,654 |
| 01054840 | Memorial Hall Trust | 212 | - | - | 71 | 283 |
| 01055011 | IHSS Public Authority | 4,989 | - | - | 763 | 5,752 |
| 01055340 | Child Support | 28,713 | 22,193 | 6,520 | 1,371 | 36,603 |
| 01062136 | Trial Court Security | 6,085 | 5,957 | 128 | 874 | 7,087 |
| 01062150 | Local Community Corrections | 14,969 | 10,070 | 4,899 | 3,451 | 23,319 |
| 01200000 | Road | 291,056 | 115,743 | 175,313 | 27,274 | 493,642 |

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule B

| FY 2017-18 Actual | | ACTUAL for FY 2017-18 Final Costs | ESTIMATE 2017-18 Fixed Costs | ROLL FORWARD DIFFERENCE | ADJUSTMENTS | 2019-20 PROPOSED CHARGE |
|-------------------|-----------------------------------|---|------------------------------------|-------------------------------|-------------|-------------------------------|
| 01401140 | Advertising County Resources | 55 | - | - | 22 | 77 |
| 01602270 | Fish & Game Commission | 124 | 1,125 | (1,001) | 28 | (850) |
| 01906020 | Office of Education | 95,823 | 101,493 | (5,670) | 489 | 90,642 |
| 02000000 | Solid Waste | 41,521 | 22,816 | 18,705 | 12,748 | 72,973 |
| 02040205 | Orland Airport | 2,639 | 1,268 | 1,371 | 922 | 4,933 |
| 02040207 | Willows Airport | 7,654 | 1,411 | 6,243 | 899 | 14,796 |
| 02200000 | Fleet Operations | 15,789 | 10,663 | 5,126 | 3,937 | 24,853 |
| 02210000 | Underground Storage Tanks | 1,752 | 762 | 990 | 532 | 3,274 |
| 02220000 | Vegetation & Environmental Mgmt | 595 | 587 | 8 | 236 | 840 |
| 02224170 | Tri-County Bee | 34 | 36 | (2) | 10 | 43 |
| 02260000 | Planning & Public Works Agency | 41,433 | 69,239 | (27,806) | 1,766 | 15,392 |
| 02261000 | PCDS Permit Center | 1,357 | - | - | 482 | 1,840 |
| 02261120 | Public Works Agency | 43,478 | 26,235 | 17,243 | 6,771 | 67,493 |
| 02270000 | Central Services | 282 | 146 | 136 | 50 | 468 |
| 02280000 | Data Processing ISF | 14,368 | 7,238 | 7,130 | 2,005 | 23,503 |
| 04050000 | Court | 31,476 | 21,308 | 10,168 | 7,753 | 49,398 |
| 04100000 | Law Library | 479 | 35 | 444 | 19 | 941 |
| 04250000 | Local Transportation Trust | 5,096 | 2,861 | 2,235 | 2,257 | 9,588 |
| 04260000 | Transportation Administration | 5,323 | 1,555 | 3,768 | 2,171 | 11,263 |
| 04280000 | Glenn County Transit | 2,064 | 1,657 | 407 | 801 | 3,273 |
| 04281000 | Fixed Route Transit | 4,405 | 4,650 | (245) | 1,892 | 6,052 |
| 04282500 | Transportation Prop 1B | 1,968 | - | - | 880 | 2,848 |
| 04601000 | Local Agency Formation Commission | 1,011 | 834 | 177 | 96 | 1,284 |
| 04796000 | Glenn Groundwater Authority | 1,650 | - | - | 749 | 2,399 |
| 04999100 | Community Action | 34,994 | 39,565 | (4,571) | 7,214 | 37,637 |
| 04999105 | Community Development | 13,355 | - | - | 1,528 | 14,883 |
| 05010000 | Artois Fire District | 408 | 251 | 157 | 138 | 703 |
| 05022000 | Hamilton Fire District | 1,584 | 893 | 691 | 755 | 3,031 |
| 05022010 | Bayliss Fire District | 325 | 157 | 168 | 100 | 593 |
| 05050000 | Willows Rural Fire District | 873 | 532 | 341 | 477 | 1,691 |

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule B

| FY 2017-18 Actual | | ACTUAL for FY 2017-18 Final Costs | ESTIMATE 2017-18 Fixed Costs | ROLL FORWARD DIFFERENCE | ADJUSTMENTS | 2019-20 PROPOSED CHARGE |
|-------------------|---------------------------------------|---|------------------------------------|-------------------------------|-------------|-------------------------------|
| 05110000 | Storm Drain Maintenance District #1 | 187 | 144 | 43 | 2 | 232 |
| 05130000 | Storm Drain Maintenance District #3 | 333 | 195 | 138 | 115 | 587 |
| 05140000 | North Willows County Service Area | 334 | 262 | 72 | 98 | 504 |
| 05210000 | Air Pollution District | 17,917 | 14,506 | 3,411 | 1,911 | 23,238 |
| 05210241 | Air Pollution Vehicle Registration | 383 | 51 | 332 | 231 | 945 |
| 05250000 | Olive Pest Management District | 142 | 278 | (136) | 93 | 100 |
| 06010000 | Elk Creek Cemetery District | 447 | 255 | 192 | 22 | 662 |
| 06020000 | German Cemetery District | 222 | 2,320 | (2,098) | 12 | (1,863) |
| 06030000 | Marvin-Chapel Cemetery District | 344 | 279 | 65 | 31 | 441 |
| 06040000 | Newville Cemetery District | 187 | 722 | (535) | 7 | (342) |
| 06050000 | Orland Cemetery District | 1,804 | 1,417 | 387 | 694 | 2,886 |
| 06060000 | Willows Cemetery District | 1,094 | 881 | 213 | 500 | 1,807 |
| 06200000 | Glenn-Codora Fire District | 512 | 358 | 154 | 231 | 896 |
| 06210000 | Elk Creek Fire District | 307 | 579 | (272) | 53 | 88 |
| 06220000 | Glenn-Colusa Fire District | 224 | 180 | 44 | 31 | 299 |
| 06230000 | Kanawha Fire District | 713 | 463 | 250 | 262 | 1,224 |
| 06240000 | Ord Fire District | 255 | 232 | 23 | 55 | 334 |
| 06250000 | Orland Fire District | 905 | 449 | 456 | 264 | 1,625 |
| 06300000 | Levee District #1 | 464 | 192 | 272 | 40 | 776 |
| 06310000 | Levee District #2 | 250 | 103 | 147 | 26 | 423 |
| 06320000 | Levee District #3 | 295 | 137 | 158 | 109 | 562 |
| 06500000 | Butte City Community Service District | 1,542 | 1,822 | (280) | 93 | 1,355 |
| 06510000 | BCCSD - Recreation District | 24 | 137 | (113) | 12 | (76) |
| 06610000 | Elk Creek Community Service District | 1,125 | 1,180 | (55) | 362 | 1,432 |
| 06640000 | ECCSD - Recreation District | 47 | - | - | 10 | 58 |
| 06650000 | ECCSD - Lighting District | 21 | 42 | (21) | 3 | 3 |
| 06700000 | Ord Bend Community Service District | 314 | 270 | 44 | 52 | 411 |
| 06740000 | Artois Community Service District | 492 | 1,385 | (893) | 109 | (293) |
| 06825000 | Hamilton City Community Service Distr | 1,830 | 4,907 | (3,077) | 820 | (426) |
| 06830000 | HCCSD - Lighting District | 50 | 48 | 2 | 31 | 84 |

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule B

| FY 2017-18 Actual | | ACTUAL for FY 2017-18 Final Costs | ESTIMATE 2017-18 Fixed Costs | ROLL FORWARD DIFFERENCE | ADJUSTMENTS | 2019-20 PROPOSED CHARGE |
|--------------------------|---------------------------------------|--|---|--|--------------------|--|
| 06850000 | HCCSD - Library District | 128 | 128 | 0 | 28 | 156 |
| 06865000 | HCCSD - Edgewater Park | 30 | 211 | (181) | 7 | (143) |
| 06870000 | HCCSD - Pallsades District | 34 | 245 | (211) | 10 | (167) |
| 06880000 | N.E. Willows Community Service Distri | 713 | 831 | (118) | 410 | 1,005 |
| 06920000 | Mosquito Abatement District | 1,027 | 854 | 173 | 524 | 1,724 |
| 06950000 | Rice Pest Abatement District | 188 | 89 | 99 | 26 | 313 |
| 06960000 | HC Reclamation District #2140 | 4,754 | 1,391 | 3,363 | 4,262 | 12,380 |
| 06970000 | Reclamation District #2106 | 225 | 78 | 147 | 9 | 381 |
| 99999999 | Other | 225,355 | 139,979 | 85,376 | 49,115 | 359,846 |
| Total | | 2,839,461 | 2,421,336 | 332,672 | 274,085 | 3,446,218 |

County of Glenn
Countywide Cost Allocation Plan
Schedule C

| FY 2017-18 Actual | | Total Expenditures | Cost Adjustments | Total Allocated |
|--------------------------|-------------------------------|--------------------|------------------|-----------------|
| | Building Use | 261,355 | - | |
| | Equipment Use | 191,883 | - | |
| 01011013 | County Administrative Officer | 8,415 | - | |
| 01011040 | Department of Finance | 1,074,459 | (27,283) | |
| 01011051 | Annual Audit | 83,398 | - | |
| 01011080 | County Counsel | 269,122 | 520 | |
| 01011090 | Personnel | 437,890 | (65,424) | |
| 01011150 | General Insurance | 928,017 | - | |
| 01011170 | Employee Benefits | 36,271 | - | |
| 01011200 | Data Processing | 299,486 | 93,795 | - |
| 01011010 | Board of Supervisors | | | 48,156 |
| 01011020 | Clerk of the Board | | | 5,973 |
| 01011070 | Assessor | | | 197,328 |
| 01011100 | Elections | | | 22,791 |
| 01011121 | In-House Projects | | | 6,807 |
| 01011180 | Surveyor | | | 233 |
| 01012040 | Court Revenues | | | 3,615 |
| 01012060 | Grand Jury | | | 7,825 |
| 01012100 | Indigent Defense | | | 4,126 |
| 01012170 | Flood Control | | | 125 |
| 01012180 | Agriculture Commissioner | | | 31,585 |
| 01012181 | Water Resources | | | 5,965 |
| 01012200 | Building Inspector | | | 287 |
| 01012220 | Recorder | | | 15,741 |
| 01012230 | Coroner | | | 407 |
| 01012240 | Public Guardian | | | 20,084 |

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

| FY 2017-18 Actual | | Total Expenditures | Cost Adjustments | Total Allocated |
|--------------------------|----------------------------------|--------------------|------------------|-----------------|
| 01012280 | Planning | | | 304 |
| 01012285 | Planning & Community Development | | | 57,842 |
| 01012290 | Animal Control | | | 7,110 |
| 01014022 | Hospital | | | 2,942 |
| 01015180 | Veterans' Services | | | 4,911 |
| 01016040 | County Library | | | 578 |
| 01016050 | Cooperative Extension | | | 9,227 |
| 01024010 | Public Health | | | 37,099 |
| 01024011 | Emergency Preparedness | | | 4,725 |
| 01024012 | Mental Health | | | 134,523 |
| 01024014 | Alcohol & Drug Abuse | | | 39,368 |
| 01024018 | Victim Witness | | | 2,429 |
| 01024020 | Maternal & Child Health | | | 782 |
| 01024025 | Women, Infants & Children | | | 10,571 |
| 01024170 | California Children's Services | | | 3,318 |
| 01024300 | Health & Human Services Agency | | | 90,678 |
| 01024400 | Health Services Administration | | | 2,166 |
| 01025010 | Social Services Administration | | | 324,205 |
| 01042090 | District Attorney | | | 315,339 |
| 01042110 | Sheriff | | | 131,710 |
| 01042113 | Sheriff's Dispatch | | | 10,052 |
| 01042122 | Office of Emergency Services | | | 2,305 |
| 01042135 | Sheriff's Civil Division | | | 2,024 |
| 01042140 | Jail | | | 203,018 |
| 01042150 | Probation | | | 43,471 |
| 01042155 | Juvenile Hall | | | 3,514 |

County of Glenn
Countywide Cost Allocation Plan
Schedule C

| FY 2017-18 Actual | | Total Expenditures | Cost Adjustments | Total Allocated |
|-------------------|---------------------------------------|--------------------|------------------|-----------------|
| 01042158 | Delinquency Prevention | | | 4,927 |
| 01042164 | Partnership Grant | | | 1,672 |
| 01042168 | Juvenile Probation & CAMP | | | 2,156 |
| 01042170 | JJPCA Grant | | | 881 |
| 01042360 | Boat Patrol | | | 3,487 |
| 01052550 | County SLESF | | | 3,021 |
| 01052557 | Youth Offender Supervision | | | 2,517 |
| 01052558 | SB678 Community Performance Incentive | | | 3,340 |
| 01054010 | California Waste Management | | | 76 |
| 01054012 | Mental Health Services Act | | | 14,232 |
| 01054021 | Superior Reg Workforce Ed | | | 3,723 |
| 01054045 | Mosquito Abatement Assessment Area | | | 1,009 |
| 01054840 | Memorial Hall Trust | | | 212 |
| 01055011 | IHSS Public Authority | | | 4,989 |
| 01055340 | Child Support | | | 28,713 |
| 01062136 | Trial Court Security | | | 6,085 |
| 01062150 | Local Community Corrections | | | 14,969 |
| 01200000 | Road | | | 291,056 |
| 01401140 | Advertising County Resources | | | 55 |
| 01602270 | Fish & Game Commission | | | 124 |
| 01906020 | Office of Education | | | 95,823 |
| 02000000 | Solid Waste | | | 41,521 |
| 02040205 | Orland Airport | | | 2,639 |
| 02040207 | Willows Airport | | | 7,654 |
| 02200000 | Fleet Operations | | | 15,789 |
| 02210000 | Underground Storage Tanks | | | 1,752 |

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

| FY 2017-18 Actual | | Total Expenditures | Cost Adjustments | Total Allocated |
|-------------------|-------------------------------------|--------------------|------------------|-----------------|
| 02220000 | Vegetation & Environmental Mgmt | | | 595 |
| 02224170 | Tri-County Bee | | | 34 |
| 02260000 | Planning & Public Works Agency | | | 41,433 |
| 02261000 | PCDS Permit Center | | | 1,357 |
| 02261120 | Public Works Agency | | | 43,478 |
| 02270000 | Central Services | | | 282 |
| 02280000 | Data Processing ISF | | | 14,368 |
| 04050000 | Court | | | 31,476 |
| 04100000 | Law Library | | | 479 |
| 04250000 | Local Transportation Trust | | | 5,096 |
| 04260000 | Transportation Administration | | | 5,323 |
| 04280000 | Glenn County Transit | | | 2,064 |
| 04281000 | Fixed Route Transit | | | 4,405 |
| 04282500 | Transportation Prop 1B | | | 1,968 |
| 04601000 | Local Agency Formation Commission | | | 1,011 |
| 04796000 | Glenn Groundwater Authority | | | 1,650 |
| 04999100 | Community Action | | | 34,994 |
| 04999105 | Community Development | | | 13,355 |
| 05010000 | Artois Fire District | | | 408 |
| 05022000 | Hamilton Fire District | | | 1,584 |
| 05022010 | Bayliss Fire District | | | 325 |
| 05050000 | Willows Rural Fire District | | | 873 |
| 05110000 | Storm Drain Maintenance District #1 | | | 187 |
| 05130000 | Storm Drain Maintenance District #3 | | | 333 |
| 05140000 | North Willows County Service Area | | | 334 |
| 05210000 | Air Pollution District | | | 17,917 |

County of Glenn
Countywide Cost Allocation Plan
Schedule C

| FY 2017-18 Actual | | Total Expenditures | Cost Adjustments | Total Allocated |
|-------------------|--|--------------------|------------------|-----------------|
| 05210241 | Air Pollution Vehicle Registration | | | 383 |
| 05250000 | Olive Pest Management District | | | 142 |
| 06010000 | Elk Creek Cemetery District | | | 447 |
| 06020000 | German Cemetery District | | | 222 |
| 06030000 | Marvin-Chapel Cemetery District | | | 344 |
| 06040000 | Newville Cemetery District | | | 187 |
| 06050000 | Orland Cemetery District | | | 1,804 |
| 06060000 | Willows Cemetery District | | | 1,094 |
| 06200000 | Glenn-Codora Fire District | | | 512 |
| 06210000 | Elk Creek Fire District | | | 307 |
| 06220000 | Glenn-Colusa Fire District | | | 224 |
| 06230000 | Kanawha Fire District | | | 713 |
| 06240000 | Ord Fire District | | | 255 |
| 06250000 | Orland Fire District | | | 905 |
| 06300000 | Levee District #1 | | | 464 |
| 06310000 | Levee District #2 | | | 250 |
| 06320000 | Levee District #3 | | | 295 |
| 06500000 | Butte City Community Service District | | | 1,542 |
| 06510000 | BCCSD - Recreation District | | | 24 |
| 06610000 | Elk Creek Community Service District | | | 1,125 |
| 06640000 | ECCSD - Recreation District | | | 47 |
| 06650000 | ECCSD - Lighting District | | | 21 |
| 06700000 | Ord Bend Community Service District | | | 314 |
| 06740000 | Artois Community Service District | | | 492 |
| 06825000 | Hamilton City Community Service District | | | 1,830 |
| 06830000 | HCCSD - Lighting District | | | 50 |

County Of Glenn
Countywide Cost Allocation Plan
Schedule C

| FY 2017-18 Actual | | Total Expenditures | Cost Adjustments | Total Allocated |
|--------------------------|---|--------------------|------------------|------------------|
| 06850000 | HCCSD - Library District | | | 128 |
| 06865000 | HCCSD - Edgewater Park | | | 30 |
| 06870000 | HCCSD - Pallisades District | | | 34 |
| 06880000 | N.E. Willows Community Service District | | | 713 |
| 06920000 | Mosquito Abatement District | | | 1,027 |
| 06950000 | Rice Pest Abatement District | | | 188 |
| 06960000 | HC Reclamation District #2140 | | | 4,754 |
| 06970000 | Reclamation District #2106 | | | 225 |
| 99999999 | Other | | | 225,355 |
| | Direct Billed | | | 73,795 |
| | Unallocated | | | 678,648 |
| | | | | <hr/> |
| | Total | <u>3,590,296</u> | <u>1,608</u> | <u>3,591,904</u> |

COUNTY OF GLENN
 Countywide Cost Allocation Plan
 Schedule D

| | Building Use | Equipment Use | County Admin Officer 01011013 | Dept of Finance 01011040 | Annual Audit 01011051 | County Counsel 01011080 | Personnel 01011090 |
|--|-----------------|------------------|--|--------------------------------|-----------------------------|-------------------------------|-----------------------|
| FY 2017-18 Actual | | | | | | | |
| Schedule Referenced | 1.25 | 2.04 | 3.04 | 4.07 | 5.05 | 6.06 | 7.06 |
| Building Use | | | | | | | |
| Equipment Use | | | | | | | |
| 01011013 County Administrative Officer | - | - | 1 | 69 | 6 | - | - |
| 01011040 Department of Finance | 7,522 | - | 56 | 6,167 | 401 | 11,063 | 7,384 |
| 01011051 Annual Audit | - | - | 5 | 39 | 32 | - | - |
| 01011080 County Counsel | 717 | - | 16 | 1,698 | 117 | 17,559 | 1,142 |
| 01011090 Personnel | 1,145 | - | 27 | 4,868 | 191 | 6,252 | 2,461 |
| 01011150 General Insurance | - | - | 48 | 523 | 347 | - | - |
| 01011170 Employee Benefits | - | - | 2 | 1,600 | 13 | - | - |
| 01011200 Data Processing | - | 120,026 | 24 | 4,779 | 173 | 691 | - |
| Total | 9,384 | 120,026 | 178 | 19,743 | 1,280 | 35,565 | 10,988 |

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule D

| FY 2017-18 Actual | | General Insurance 01011150 | Employee Benefits 01011170 | Data Processing 01011200 | Total CSD Allocated |
|--------------------------|-------------------------------|----------------------------------|----------------------------------|--------------------------------|------------------------|
| Schedule Referenced | | 8.09 | 9.05 | 10.05 | |
| Building Use | | | | | |
| Equipment Use | | | | | |
| 01011013 | County Administrative Officer | 23 | - | 21 | 120 |
| 01011040 | Department of Finance | 4,137 | 533 | 39,902 | 77,165 |
| 01011051 | Annual Audit | 136 | - | 124 | 337 |
| 01011080 | County Counsel | 2,592 | 118 | 448 | 24,406 |
| 01011090 | Personnel | 1,268 | 178 | 734 | 17,123 |
| 01011150 | General Insurance | 1,452 | - | 1,330 | 3,700 |
| 01011170 | Employee Benefits | 56 | - | 51 | 1,723 |
| 01011200 | Data Processing | 724 | - | 664 | 127,081 |
| Total | | 10,389 | 829 | 43,274 | 251,656 |

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule E

FY 2017-18 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 |
| 1.23 300 Broadway | Square Footage Occupied by Department |
| 1.24 1167 E. South Street | Square Footage Occupied by Department |

Equipment Use

| | |
|--------------------|----------------------------------|
| 2.03 Equipment Use | Depreciation-Based Use Allowance |
|--------------------|----------------------------------|

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule E

FY 2017-18 Actual

| Department | Basis of Allocation |
|--------------------------------------|-----------------------------------|
| County Administrative Officer | |
| 3.03 County Administrative Officer | 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 Countywide Audit | Relative Budget Size |
| 5.04 Special Audits | Relative Single Audit Report Size |
| County Counsel | |
| 6.03 Legal Services | Time Study Hours |
| 6.04 Legislative Services | Time Study Hours |
| 6.05 Direct Contract Services | Direct Cost Transfer |
| Personnel | |
| 7.03 Personnel Services | Number of Employees |
| 7.04 Arbitration | Direct Cost Transfer |
| 7.05 Applicant Testing | Direct Cost Transfer |

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule E

FY 2017-18 Actual

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

COUNTY OF GLENN
BUILDING USE

4/2019

FY 2017-18 Actual

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

| <u>Building Location / Description</u> | Value as of 6/30/2017 | Additions | Deletions | Value as of 6/30/2018 | Prior YTD Use Allow Charged | 2017-18 Depreciation Use Allow | Net Book Value |
|--|--------------------------|-----------|-----------|--------------------------|-----------------------------------|--------------------------------------|-------------------|
| 1.03 - 526 W. Sycamore Street | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 1.04 - 540 W. Sycamore Street | - | - | - | - | - | - | - |
| 1.05 - 141 S. Lassen Street | - | - | - | - | - | - | - |
| 1.06 - 821 E. South Street | - | - | - | - | - | - | - |
| 1.07 - 516 W. Sycamore Street | 550,348 | - | - | 550,348 | (202,940) | (13,759) | 333,649 |
| 1.08 - 541 & 543 W. Oak Street | 131,493 | - | - | 131,493 | (51,940) | (3,287) | 76,266 |
| 1.09 - 720 N. Colusa Street | 170,569 | - | - | 170,569 | (74,198) | (4,264) | 92,107 |
| 1.10 - 525 W. Sycamore Street | 980,350 | 4,730 | - | 985,080 | (164,841) | (24,534) | 795,705 |
| 1.11 - 132 S. Murdock Street | - | - | - | - | - | - | - |
| 1.12 - 777 N. Colusa Street | 191,923 | - | - | 191,923 | (14,532) | (4,798) | 172,593 |
| 1.13 - 821 E. South Street | 5,506 | - | - | 5,506 | (413) | (138) | 4,955 |
| 1.14 - 720 N. Colusa Street | - | - | - | - | - | - | - |
| 1.15 - 240 & 242 N. Villa Street | 84,117 | - | - | 84,117 | (6,309) | (2,103) | 75,705 |
| 1.16 - 125 S. Murdock Street | 70,292 | 5,483 | - | 75,775 | (5,272) | (1,787) | 68,716 |
| 1.17 - 306 N. Villa Street | 2,245,498 | - | - | 2,245,498 | (744,544) | (56,138) | 1,444,816 |
| 1.18 - 1187 E. South Street | - | - | - | - | - | - | - |
| 1.19 - 141 S. Lassen Street | 4,994,126 | - | - | 4,994,126 | (2,654,165) | (124,853) | 2,215,108 |
| 1.20 - 327 Fourth Street | 383,593 | - | - | 383,593 | (52,964) | (9,591) | 321,038 |
| 1.21 - 125 County Road G | - | - | - | - | - | - | - |
| 1.22 - 120 S. Marshall Street | 281,058 | - | - | 281,058 | (97,258) | (7,333) | 176,467 |
| 1.23 - 300 Broadway | - | - | - | - | - | - | - |
| 1.24 - 1167 E. South Street | 350,790 | - | - | 350,790 | (26,309) | (8,770) | 315,711 |
| Total | \$ 10,439,663 | \$ 10,213 | \$ - | \$ 10,449,876 | \$ (4,095,685) | \$ (261,355) | \$ 6,092,836 |

COUNTY OF GLENN
BUILDING USE - ASSET LISTING

2/14/2019

| Building | Address | Asset Tag # | Acquisition Date | Useful Life | Cost as of 6/30/2017 | Additions | Deletions | Cost as of 6/30/2018 | Prior YTD Use Allow Charged | 2017-18 Depreciation Use Allow | Net Book Value |
|----------------------------|---------------------------|---------------|------------------|-------------|----------------------|-----------|-----------|----------------------|-----------------------------|--------------------------------|----------------|
| Courthouse | 526 W. Sycamore | Sold to Court | | 40 | - | - | - | - | - | - | - |
| Orland Office Building | 821 E. South Street | 313 | 07/01/00 | 40 | - | - | - | - | - | - | - |
| Auditor/Assessor Annex | 516 W. Sycamore | 5150 | 05/10/99 | 40 | 446,418 | - | - | 446,418 | (176,336) | (11,160) | 258,922 |
| Auditor/Assessor Annex | 516 W. Sycamore | 5152 | 05/10/99 | 40 | 13,630 | - | - | 13,630 | (5,384) | (341) | 7,905 |
| Auditor/Assessor Annex | 516 W. Sycamore | 6013 | 06/30/06 | 40 | 90,300 | - | - | 90,300 | (21,220) | (2,258) | 66,822 |
| Sheriff/Justice | 541 & 543 W. Oak | 5151 | 05/10/99 | 40 | 131,493 | - | - | 131,493 | (51,940) | (3,287) | 76,266 |
| Ag/Animal Control | 720 N. Colusa | 337 | 06/01/96 | 40 | 170,569 | - | - | 170,569 | (74,198) | (4,264) | 92,107 |
| Willows Memorial Hall | 525 W. Sycamore | 6044 | 06/30/06 | 40 | 23,767 | - | - | 23,767 | (5,585) | (594) | 17,588 |
| Willows Memorial Hall | 525 W. Sycamore | 6044B | 06/30/07 | 40 | 194,696 | - | - | 194,696 | (41,860) | (4,867) | 147,969 |
| Willows Memorial Hall | 525 W. Sycamore | 6044C | 06/30/08 | 40 | 345,372 | - | - | 345,372 | (67,348) | (8,634) | 269,390 |
| Willows Memorial Hall | 525 W. Sycamore | 6044D | 06/30/09 | 40 | 188,076 | - | - | 188,076 | (32,913) | (4,702) | 150,461 |
| Willows Memorial Hall | 525 W. Sycamore | 6044E | 06/30/10 | 40 | 202,096 | - | - | 202,096 | (15,158) | (5,052) | 181,886 |
| Willows Memorial Hall | 525 W. Sycamore | 6044F | 06/30/18 | 15 | - | 4,730 | - | 4,730 | - | (26) | 4,704 |
| Willows Memorial Hall | 525 W. Sycamore | 6465 | 06/30/14 | 40 | 26,343 | - | - | 26,343 | (1,977) | (659) | 23,707 |
| Planning & Public Works | 777 N. Colusa | 323 | 07/01/00 | 40 | - | - | - | - | - | - | - |
| Planning & Public Works | 777 N. Colusa | 323B | 07/01/13 | 40 | 6,893 | - | - | 6,893 | (655) | (172) | 6,066 |
| Planning & Public Works | 777 N. Colusa | 4308 | 05/01/96 | 40 | 185,030 | - | - | 185,030 | (13,877) | (4,626) | 166,527 |
| Metal Building | 821 E. South Street-Metal | 6116 | 06/30/07 | 40 | 5,506 | - | - | 5,506 | (413) | (138) | 4,955 |
| Health Services | 240 & 242 N. Villa | 320 | 07/01/00 | 40 | - | - | - | - | - | - | - |
| Health Services | 240 & 242 N. Villa | 6384 | 06/30/12 | 40 | 84,117 | - | - | 84,117 | (6,309) | (2,103) | 75,705 |
| Murdock Annex | 125 S. Murdock | 6462 | 06/30/14 | 40 | 70,292 | - | - | 70,292 | (5,272) | (1,757) | 63,263 |
| Murdock Annex | 125 S. Murdock | 6462B | 06/30/18 | 15 | - | 5,483 | - | 5,483 | - | (30) | 5,453 |
| Juvenile Hall | 306 N. Villa | 4320 | 01/01/93 | 40 | 381,883 | - | - | 381,883 | (196,670) | (9,547) | 175,666 |
| Juvenile Hall | 306 N. Villa | 4320B | 06/30/03 | 40 | 118,945 | - | - | 118,945 | (35,088) | (2,974) | 80,883 |
| Juvenile Hall | 306 N. Villa | 4320C | 06/30/03 | 40 | 515,000 | - | - | 515,000 | (151,925) | (12,875) | 350,200 |
| Juvenile Hall | 306 N. Villa | 4320D | 05/19/04 | 40 | 1,182,384 | - | - | 1,182,384 | (348,803) | (29,560) | 804,021 |
| Juvenile Hall | 306 N. Villa | 4320E | 06/30/05 | 40 | 47,286 | - | - | 47,286 | (12,058) | (1,182) | 34,046 |
| Glenn County Svcs Building | 1187 E. South Street | 324 | 07/01/00 | 40 | - | - | - | - | - | - | - |
| New Jail | 141 S. Lassen | 326 | 06/30/91 | 40 | 4,936,412 | - | - | 4,936,412 | (2,649,837) | (123,410) | 2,163,165 |
| New Jail | 141 S. Lassen | 5106 | 03/02/99 | 40 | 39,453 | - | - | 39,453 | (2,959) | (986) | 35,508 |
| New Jail | 141 S. Lassen | 6466 | 06/30/14 | 40 | 18,261 | - | - | 18,261 | (1,369) | (457) | 16,435 |

COUNTY OF GLENN
BUILDING USE - ASSET LISTING

2/14/2019

| Building | Address | Asset Tag # | Acquisition Date | Useful Life | Cost as of 6/30/2017 | Additions | Deletions | Cost as of 6/30/2018 | Prior YTD Use Allow Charged | 2017-18 Depreciation Use Allow | Net Book Value |
|----------------------------|----------------------|-------------|------------------|-------------|----------------------|-----------|-----------|----------------------|-----------------------------|--------------------------------|----------------|
| Orland Memorial Hall | 327 Fourth Street | 312 | 07/01/00 | 40 | - | - | - | - | - | - | - |
| Orland Memorial Hall | 327 Fourth Street | 6221 | 06/30/09 | 40 | 16,147 | - | - | 16,147 | (2,825) | (404) | 12,918 |
| Orland Memorial Hall | 327 Fourth Street | 6221B | 06/30/10 | 40 | 282,266 | - | - | 282,266 | (43,751) | (7,057) | 231,458 |
| Orland Memorial Hall | 327 Fourth Street | 6221C | 06/30/10 | 40 | 85,180 | - | - | 85,180 | (6,388) | (2,130) | 76,662 |
| Child Support Modular | 120 S. Marshall | 5434 | 06/30/00 | 40 | 268,773 | - | - | 268,773 | (95,415) | (6,719) | 166,639 |
| Child Support Modular | 120 S. Marshall | 5434B | 02/23/07 | 20 | 12,285 | - | - | 12,285 | (1,843) | (614) | 9,828 |
| Hamilton City Community Ha | 300 Broadway | 5567 | 07/01/00 | 40 | - | - | - | - | - | - | - |
| CRWC Annex Modular | 1167 E. South Street | 6334 | 06/30/12 | 40 | 350,790 | - | - | 350,790 | (26,309) | (8,770) | 315,711 |
| Total | | | | | 10,439,663 | 10,213 | - | 10,449,876 | (4,095,685) | (261,355) | 6,092,836 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|------------|-------------|----------------------------------|---------------|----------------|----------------|------------|----------------|----------------------------------|---------------|----------------|----------------|
| 1 | 1998-99 | 11,160 | 8,928 | 8,928 | | 21 | 2018-19 | 11,160 | | - | |
| 2 | 1999-00 | 11,160 | 8,928 | 8,928 | | 22 | 2019-20 | 11,160 | | - | |
| 3 | 2000-01 | 11,160 | 8,928 | 8,928 | | 23 | 2020-21 | 11,160 | | - | |
| 4 | 2001-02 | 11,160 | 8,928 | 8,928 | | 24 | 2021-22 | 11,160 | | - | |
| 5 | 2002-03 | 11,160 | 8,928 | 8,928 | | 25 | 2022-23 | 11,160 | | - | |
| 6 | 2003-04 | 11,160 | 8,928 | 8,928 | | 26 | 2023-24 | 11,160 | | - | |
| 7 | 2004-05 | 11,160 | 8,928 | 8,928 | | 27 | 2024-25 | 11,160 | | - | |
| 8 | 2005-06 | 11,160 | 8,928 | 8,928 | | 28 | 2025-26 | 11,160 | | - | |
| 9 | 2006-07 | 11,160 | 8,928 | 8,928 | | 29 | 2026-27 | 11,160 | | - | |
| 10 | 2007-08 | 11,160 | 8,928 | 8,928 | | 30 | 2027-28 | 11,160 | | - | |
| 11 | 2008-09 | 11,160 | 8,928 | 8,928 | | 31 | 2028-29 | 11,160 | | - | |
| 12 | 2009-10 | 11,160 | 8,928 | 8,928 | | 32 | 2029-30 | 11,160 | | - | |
| 13 | 2010-11 | 11,160 | 8,928 | 8,928 | | 33 | 2030-31 | 11,160 | | - | |
| 14 | 2011-12 | 11,160 | 8,928 | 8,928 | | 34 | 2031-32 | 11,160 | | - | |
| 15 | 2012-13 | 11,160 | 8,928 | 8,928 | | 35 | 2032-33 | 11,160 | | - | |
| 16 | 2013-14 | 11,160 | 8,928 | 8,928 | | 36 | 2033-34 | 11,160 | | - | |
| 17 | 2014-15 | 11,160 | | 11,160 | | 37 | 2034-35 | 11,160 | | - | |
| 18 | 2015-16 | 11,160 | | 11,160 | | 38 | 2035-36 | 11,160 | | - | |
| 19 | 2016-17 | 11,160 | | 11,160 | | 39 | 2036-37 | 11,160 | | - | |
| 20 | 2017-18 | 11,160 | | 11,160 | | 40 | 2037-38 | 11,160 | | - | |
| | | | | | Totals | | 446,418 | | | 187,496 | 258,922 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|------------|-------------|----------------------------------|---------------|----------------|----------------|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 | 1998-99 | 341 | 273 | 273 | | 21 | 2018-19 | 341 | - | | |
| 2 | 1999-00 | 341 | 273 | 273 | | 22 | 2019-20 | 341 | - | | |
| 3 | 2000-01 | 341 | 273 | 273 | | 23 | 2020-21 | 341 | - | | |
| 4 | 2001-02 | 341 | 273 | 273 | | 24 | 2021-22 | 341 | - | | |
| 5 | 2002-03 | 341 | 273 | 273 | | 25 | 2022-23 | 341 | - | | |
| 6 | 2003-04 | 341 | 273 | 273 | | 26 | 2023-24 | 341 | - | | |
| 7 | 2004-05 | 341 | 273 | 273 | | 27 | 2024-25 | 341 | - | | |
| 8 | 2005-06 | 341 | 273 | 273 | | 28 | 2025-26 | 341 | - | | |
| 9 | 2006-07 | 341 | 273 | 273 | | 29 | 2026-27 | 341 | - | | |
| 10 | 2007-08 | 341 | 273 | 273 | | 30 | 2027-28 | 341 | - | | |
| 11 | 2008-09 | 341 | 273 | 273 | | 31 | 2028-29 | 341 | - | | |
| 12 | 2009-10 | 341 | 273 | 273 | | 32 | 2029-30 | 341 | - | | |
| 13 | 2010-11 | 341 | 273 | 273 | | 33 | 2030-31 | 341 | - | | |
| 14 | 2011-12 | 341 | 273 | 273 | | 34 | 2031-32 | 341 | - | | |
| 15 | 2012-13 | 341 | 273 | 273 | | 35 | 2032-33 | 341 | - | | |
| 16 | 2013-14 | 341 | 273 | 273 | | 36 | 2033-34 | 341 | - | | |
| 17 | 2014-15 | 341 | | 341 | | 37 | 2034-35 | 341 | - | | |
| 18 | 2015-16 | 341 | | 341 | | 38 | 2035-36 | 341 | - | | |
| 19 | 2016-17 | 341 | | 341 | | 39 | 2036-37 | 341 | - | | |
| 20 | 2017-18 | 341 | | 341 | | 40 | 2037-38 | 341 | - | | |
| | | | | | | Totals | | 13,630 | | 5,725 | 7,905 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|------------|-------------|----------------------------------|---------------|----------------|----------------|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 | 2006-07 | 2,258 | 1,806 | 1,806 | | 21 | 2026-27 | 2,258 | - | - | |
| 2 | 2007-08 | 2,258 | 1,806 | 1,806 | | 22 | 2027-28 | 2,258 | - | - | |
| 3 | 2008-09 | 2,258 | 1,806 | 1,806 | | 23 | 2028-29 | 2,258 | - | - | |
| 4 | 2009-10 | 2,258 | 1,806 | 1,806 | | 24 | 2029-30 | 2,258 | - | - | |
| 5 | 2010-11 | 2,258 | 1,806 | 1,806 | | 25 | 2030-31 | 2,258 | - | - | |
| 6 | 2011-12 | 2,258 | 1,806 | 1,806 | | 26 | 2031-32 | 2,258 | - | - | |
| 7 | 2012-13 | 2,258 | 1,806 | 1,806 | | 27 | 2032-33 | 2,258 | - | - | |
| 8 | 2013-14 | 2,258 | 1,806 | 1,806 | | 28 | 2033-34 | 2,258 | - | - | |
| 9 | 2014-15 | 2,258 | | 2,258 | | 29 | 2034-35 | 2,258 | - | - | |
| 10 | 2015-16 | 2,258 | | 2,258 | | 30 | 2035-36 | 2,258 | - | - | |
| 11 | 2016-17 | 2,258 | | 2,258 | | 31 | 2036-37 | 2,258 | - | - | |
| 12 | 2017-18 | 2,258 | | 2,258 | | 32 | 2037-38 | 2,258 | - | - | |
| 13 | 2018-19 | 2,258 | | - | | 33 | 2038-39 | 2,258 | - | - | |
| 14 | 2019-20 | 2,258 | | - | | 34 | 2039-40 | 2,258 | - | - | |
| 15 | 2020-21 | 2,258 | | - | | 35 | 2040-41 | 2,258 | - | - | |
| 16 | 2021-22 | 2,258 | | - | | 36 | 2041-42 | 2,258 | - | - | |
| 17 | 2022-23 | 2,258 | | - | | 37 | 2042-43 | 2,258 | - | - | |
| 18 | 2023-24 | 2,258 | | - | | 38 | 2043-44 | 2,258 | - | - | |
| 19 | 2024-25 | 2,258 | | - | | 39 | 2044-45 | 2,258 | - | - | |
| 20 | 2025-26 | 2,258 | | - | | 40 | 2045-46 | 2,258 | - | - | |
| | | | | | | Totals | | 90,300 | | 23,478 | 66,822 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|------------|-------------|----------------------------------|---------------|----------------|----------------|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 | 1998-99 | 3,287 | 2,630 | 2,630 | | 21 | 2018-19 | 3,287 | | - | |
| 2 | 1999-00 | 3,287 | 2,630 | 2,630 | | 22 | 2019-20 | 3,287 | | - | |
| 3 | 2000-01 | 3,287 | 2,630 | 2,630 | | 23 | 2020-21 | 3,287 | | - | |
| 4 | 2001-02 | 3,287 | 2,630 | 2,630 | | 24 | 2021-22 | 3,287 | | - | |
| 5 | 2002-03 | 3,287 | 2,630 | 2,630 | | 25 | 2022-23 | 3,287 | | - | |
| 6 | 2003-04 | 3,287 | 2,630 | 2,630 | | 26 | 2023-24 | 3,287 | | - | |
| 7 | 2004-05 | 3,287 | 2,630 | 2,630 | | 27 | 2024-25 | 3,287 | | - | |
| 8 | 2005-06 | 3,287 | 2,630 | 2,630 | | 28 | 2025-26 | 3,287 | | - | |
| 9 | 2006-07 | 3,287 | 2,630 | 2,630 | | 29 | 2026-27 | 3,287 | | - | |
| 10 | 2007-08 | 3,287 | 2,630 | 2,630 | | 30 | 2027-28 | 3,287 | | - | |
| 11 | 2008-09 | 3,287 | 2,630 | 2,630 | | 31 | 2028-29 | 3,287 | | - | |
| 12 | 2009-10 | 3,287 | 2,630 | 2,630 | | 32 | 2029-30 | 3,287 | | - | |
| 13 | 2010-11 | 3,287 | 2,630 | 2,630 | | 33 | 2030-31 | 3,287 | | - | |
| 14 | 2011-12 | 3,287 | 2,630 | 2,630 | | 34 | 2031-32 | 3,287 | | - | |
| 15 | 2012-13 | 3,287 | 2,630 | 2,630 | | 35 | 2032-33 | 3,287 | | - | |
| 16 | 2013-14 | 3,287 | 2,630 | 2,630 | | 36 | 2033-34 | 3,287 | | - | |
| 17 | 2014-15 | 3,287 | | 3,287 | | 37 | 2034-35 | 3,287 | | - | |
| 18 | 2015-16 | 3,287 | | 3,287 | | 38 | 2035-36 | 3,287 | | - | |
| 19 | 2016-17 | 3,287 | | 3,287 | | 39 | 2036-37 | 3,287 | | - | |
| 20 | 2017-18 | 3,287 | | 3,287 | | 40 | 2037-38 | 3,287 | | - | |
| | | | | | | Totals | | 131,493 | | 55,227 | 76,266 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | |
|------------|-------------|----------------------------------|---------------|----------------|----------------|------------|----------------|----------------------------------|---------------|----------------|----------------|--|
| 1 | 1996-97 | 4,264 | 3,411 | 3,411 | | 21 | 2016-17 | 4,264 | | 4,264 | | |
| 2 | 1997-98 | 4,264 | 3,411 | 3,411 | | 22 | 2017-18 | 4,264 | | 4,264 | | |
| 3 | 1998-99 | 4,264 | 3,411 | 3,411 | | 23 | 2018-19 | 4,264 | | - | | |
| 4 | 1999-00 | 4,264 | 3,411 | 3,411 | | 24 | 2019-20 | 4,264 | | - | | |
| 5 | 2000-01 | 4,264 | 3,411 | 3,411 | | 25 | 2020-21 | 4,264 | | - | | |
| 6 | 2001-02 | 4,264 | 3,411 | 3,411 | | 26 | 2021-22 | 4,264 | | - | | |
| 7 | 2002-03 | 4,264 | 3,411 | 3,411 | | 27 | 2022-23 | 4,264 | | - | | |
| 8 | 2003-04 | 4,264 | 3,411 | 3,411 | | 28 | 2023-24 | 4,264 | | - | | |
| 9 | 2004-05 | 4,264 | 3,411 | 3,411 | | 29 | 2024-25 | 4,264 | | - | | |
| 10 | 2005-06 | 4,264 | 3,411 | 3,411 | | 30 | 2025-26 | 4,264 | | - | | |
| 11 | 2006-07 | 4,264 | 3,411 | 3,411 | | 31 | 2026-27 | 4,264 | | - | | |
| 12 | 2007-08 | 4,264 | 3,411 | 3,411 | | 32 | 2027-28 | 4,264 | | - | | |
| 13 | 2008-09 | 4,264 | 3,411 | 3,411 | | 33 | 2028-29 | 4,264 | | - | | |
| 14 | 2009-10 | 4,264 | 3,411 | 3,411 | | 34 | 2029-30 | 4,264 | | - | | |
| 15 | 2010-11 | 4,264 | 3,411 | 3,411 | | 35 | 2030-31 | 4,264 | | - | | |
| 16 | 2011-12 | 4,264 | 3,411 | 3,411 | | 36 | 2031-32 | 4,264 | | - | | |
| 17 | 2012-13 | 4,264 | 3,411 | 3,411 | | 37 | 2032-33 | 4,264 | | - | | |
| 18 | 2013-14 | 4,264 | 3,411 | 3,411 | | 38 | 2033-34 | 4,264 | | - | | |
| 19 | 2014-15 | 4,264 | | 4,264 | | 39 | 2034-35 | 4,264 | | - | | |
| 20 | 2015-16 | 4,264 | | 4,264 | | 40 | 2035-36 | 4,264 | | - | | |
| | | | | | Totals | | 170,569 | | | | 92,107 | |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | |
|------------|-------------|----------------------------------|---------------|----------------|----------------|---------------|-------------|----------------------------------|---------------|----------------|----------------|---------------|
| 1 | 2006-07 | 594 | 475 | 475 | | 21 | 2026-27 | 594 | | - | | |
| 2 | 2007-08 | 594 | 475 | 475 | | 22 | 2027-28 | 594 | | - | | |
| 3 | 2008-09 | 594 | 475 | 475 | | 23 | 2028-29 | 594 | | - | | |
| 4 | 2009-10 | 594 | 475 | 475 | | 24 | 2029-30 | 594 | | - | | |
| 5 | 2010-11 | 594 | 475 | 475 | | 25 | 2030-31 | 594 | | - | | |
| 6 | 2011-12 | 594 | 475 | 475 | | 26 | 2031-32 | 594 | | - | | |
| 7 | 2012-13 | 594 | 475 | 475 | | 27 | 2032-33 | 594 | | - | | |
| 8 | 2013-14 | 594 | 475 | 475 | | 28 | 2033-34 | 594 | | - | | |
| 9 | 2014-15 | 594 | | 594 | | 29 | 2034-35 | 594 | | - | | |
| 10 | 2015-16 | 594 | | 594 | | 30 | 2035-36 | 594 | | - | | |
| 11 | 2016-17 | 594 | | 594 | | 31 | 2036-37 | 594 | | - | | |
| 12 | 2017-18 | 594 | | 594 | | 32 | 2037-38 | 594 | | - | | |
| 13 | 2018-19 | 594 | | - | | 33 | 2038-39 | 594 | | - | | |
| 14 | 2019-20 | 594 | | - | | 34 | 2039-40 | 594 | | - | | |
| 15 | 2020-21 | 594 | | - | | 35 | 2040-41 | 594 | | - | | |
| 16 | 2021-22 | 594 | | - | | 36 | 2041-42 | 594 | | - | | |
| 17 | 2022-23 | 594 | | - | | 37 | 2042-43 | 594 | | - | | |
| 18 | 2023-24 | 594 | | - | | 38 | 2043-44 | 594 | | - | | |
| 19 | 2024-25 | 594 | | - | | 39 | 2044-45 | 594 | | - | | |
| 20 | 2025-26 | 594 | | - | | 40 | 2045-46 | 594 | | - | | |
| | | | | | | Totals | | | 23,767 | | | 17,588 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|------------|-------------|----------------------------------|---------------|----------------|----------------|------------|----------------|----------------------------------|---------------|----------------|----------------|
| 1 | 2007-08 | 4,867 | 3,894 | 3,894 | | 21 | 2027-28 | 4,867 | | - | |
| 2 | 2008-09 | 4,867 | 3,894 | 3,894 | | 22 | 2028-29 | 4,867 | | - | |
| 3 | 2009-10 | 4,867 | 3,894 | 3,894 | | 23 | 2029-30 | 4,867 | | - | |
| 4 | 2010-11 | 4,867 | 3,894 | 3,894 | | 24 | 2030-31 | 4,867 | | - | |
| 5 | 2011-12 | 4,867 | 3,894 | 3,894 | | 25 | 2031-32 | 4,867 | | - | |
| 6 | 2012-13 | 4,867 | 3,894 | 3,894 | | 26 | 2032-33 | 4,867 | | - | |
| 7 | 2013-14 | 4,867 | 3,894 | 3,894 | | 27 | 2033-34 | 4,867 | | - | |
| 8 | 2014-15 | 4,867 | | 4,867 | | 28 | 2034-35 | 4,867 | | - | |
| 9 | 2015-16 | 4,867 | | 4,867 | | 29 | 2035-36 | 4,867 | | - | |
| 10 | 2016-17 | 4,867 | | 4,867 | | 30 | 2036-37 | 4,867 | | - | |
| 11 | 2017-18 | 4,867 | | 4,867 | | 31 | 2037-38 | 4,867 | | - | |
| 12 | 2018-19 | 4,867 | | - | | 32 | 2038-39 | 4,867 | | - | |
| 13 | 2019-20 | 4,867 | | - | | 33 | 2039-40 | 4,867 | | - | |
| 14 | 2020-21 | 4,867 | | - | | 34 | 2040-41 | 4,867 | | - | |
| 15 | 2021-22 | 4,867 | | - | | 35 | 2041-42 | 4,867 | | - | |
| 16 | 2022-23 | 4,867 | | - | | 36 | 2042-43 | 4,867 | | - | |
| 17 | 2023-24 | 4,867 | | - | | 37 | 2043-44 | 4,867 | | - | |
| 18 | 2024-25 | 4,867 | | - | | 38 | 2044-45 | 4,867 | | - | |
| 19 | 2025-26 | 4,867 | | - | | 39 | 2045-46 | 4,867 | | - | |
| 20 | 2026-27 | 4,867 | | - | | 40 | 2046-47 | 4,867 | | - | |
| | | | | | Totals | | 194,696 | | 46,727 | | 147,969 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|------------|-------------|----------------------------------|---------------|----------------|----------------|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 | 2008-09 | 8,634 | 6,907 | 6,907 | | 21 | 2028-29 | 8,634 | | - | |
| 2 | 2009-10 | 8,634 | 6,907 | 6,907 | | 22 | 2029-30 | 8,634 | | - | |
| 3 | 2010-11 | 8,634 | 6,907 | 6,907 | | 23 | 2030-31 | 8,634 | | - | |
| 4 | 2011-12 | 8,634 | 6,907 | 6,907 | | 24 | 2031-32 | 8,634 | | - | |
| 5 | 2012-13 | 8,634 | 6,907 | 6,907 | | 25 | 2032-33 | 8,634 | | - | |
| 6 | 2013-14 | 8,634 | 6,907 | 6,907 | | 26 | 2033-34 | 8,634 | | - | |
| 7 | 2014-15 | 8,634 | | 8,634 | | 27 | 2034-35 | 8,634 | | - | |
| 8 | 2015-16 | 8,634 | | 8,634 | | 28 | 2035-36 | 8,634 | | - | |
| 9 | 2016-17 | 8,634 | | 8,634 | | 29 | 2036-37 | 8,634 | | - | |
| 10 | 2017-18 | 8,634 | | 8,634 | | 30 | 2037-38 | 8,634 | | - | |
| 11 | 2018-19 | 8,634 | | - | | 31 | 2038-39 | 8,634 | | - | |
| 12 | 2019-20 | 8,634 | | - | | 32 | 2039-40 | 8,634 | | - | |
| 13 | 2020-21 | 8,634 | | - | | 33 | 2040-41 | 8,634 | | - | |
| 14 | 2021-22 | 8,634 | | - | | 34 | 2041-42 | 8,634 | | - | |
| 15 | 2022-23 | 8,634 | | - | | 35 | 2042-43 | 8,634 | | - | |
| 16 | 2023-24 | 8,634 | | - | | 36 | 2043-44 | 8,634 | | - | |
| 17 | 2024-25 | 8,634 | | - | | 37 | 2044-45 | 8,634 | | - | |
| 18 | 2025-26 | 8,634 | | - | | 38 | 2045-46 | 8,634 | | - | |
| 19 | 2026-27 | 8,634 | | - | | 39 | 2046-47 | 8,634 | | - | |
| 20 | 2027-28 | 8,634 | | - | | 40 | 2047-48 | 8,634 | | - | |
| | | | | | | Totals | | 345,372 | | 75,982 | 269,390 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|------------|-------------|----------------------------------|---------------|----------------|----------------|------------|----------------|----------------------------------|---------------|----------------|----------------|
| 1 | 2009-10 | 4,702 | 3,762 | 3,762 | | 21 | 2029-30 | 4,702 | | - | |
| 2 | 2010-11 | 4,702 | 3,762 | 3,762 | | 22 | 2030-31 | 4,702 | | - | |
| 3 | 2011-12 | 4,702 | 3,762 | 3,762 | | 23 | 2031-32 | 4,702 | | - | |
| 4 | 2012-13 | 4,702 | 3,762 | 3,762 | | 24 | 2032-33 | 4,702 | | - | |
| 5 | 2013-14 | 4,702 | 3,762 | 3,762 | | 25 | 2033-34 | 4,702 | | - | |
| 6 | 2014-15 | 4,702 | | 4,702 | | 26 | 2034-35 | 4,702 | | - | |
| 7 | 2015-16 | 4,702 | | 4,702 | | 27 | 2035-36 | 4,702 | | - | |
| 8 | 2016-17 | 4,702 | | 4,702 | | 28 | 2036-37 | 4,702 | | - | |
| 9 | 2017-18 | 4,702 | | 4,702 | | 29 | 2037-38 | 4,702 | | - | |
| 10 | 2018-19 | 4,702 | | - | | 30 | 2038-39 | 4,702 | | - | |
| 11 | 2019-20 | 4,702 | | - | | 31 | 2039-40 | 4,702 | | - | |
| 12 | 2020-21 | 4,702 | | - | | 32 | 2040-41 | 4,702 | | - | |
| 13 | 2021-22 | 4,702 | | - | | 33 | 2041-42 | 4,702 | | - | |
| 14 | 2022-23 | 4,702 | | - | | 34 | 2042-43 | 4,702 | | - | |
| 15 | 2023-24 | 4,702 | | - | | 35 | 2043-44 | 4,702 | | - | |
| 16 | 2024-25 | 4,702 | | - | | 36 | 2044-45 | 4,702 | | - | |
| 17 | 2025-26 | 4,702 | | - | | 37 | 2045-46 | 4,702 | | - | |
| 18 | 2026-27 | 4,702 | | - | | 38 | 2046-47 | 4,702 | | - | |
| 19 | 2027-28 | 4,702 | | - | | 39 | 2047-48 | 4,702 | | - | |
| 20 | 2028-29 | 4,702 | | - | | 40 | 2048-49 | 4,702 | | - | |
| | | | | | Totals | | 188,076 | | 37,615 | | 150,461 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

Location **525 W. Sycamore**

Asset Tag # **6044E - Willows Memorial Hall Improvements**

Value \$ 202,096

Acq Date 6/30/2010

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

Useful Life 40

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|------------|-------------|----------------------------------|---------------|----------------|----------------|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 | 2010-11 | 5,052 | * | * | | 21 | 2030-31 | 5,052 | - | | |
| 2 | 2011-12 | 5,052 | * | * | | 22 | 2031-32 | 5,052 | - | | |
| 3 | 2012-13 | 5,052 | * | * | | 23 | 2032-33 | 5,052 | - | | |
| 4 | 2013-14 | 5,052 | * | * | | 24 | 2033-34 | 5,052 | - | | |
| 5 | 2014-15 | 5,052 | | 5,052 | | 25 | 2034-35 | 5,052 | - | | |
| 6 | 2015-16 | 5,052 | | 5,052 | | 26 | 2035-36 | 5,052 | - | | |
| 7 | 2016-17 | 5,052 | | 5,052 | | 27 | 2036-37 | 5,052 | - | | |
| 8 | 2017-18 | 5,052 | | 5,052 | | 28 | 2037-38 | 5,052 | - | | |
| 9 | 2018-19 | 5,052 | | - | | 29 | 2038-39 | 5,052 | - | | |
| 10 | 2019-20 | 5,052 | | - | | 30 | 2039-40 | 5,052 | - | | |
| 11 | 2020-21 | 5,052 | | - | | 31 | 2040-41 | 5,052 | - | | |
| 12 | 2021-22 | 5,052 | | - | | 32 | 2041-42 | 5,052 | - | | |
| 13 | 2022-23 | 5,052 | | - | | 33 | 2042-43 | 5,052 | - | | |
| 14 | 2023-24 | 5,052 | | - | | 34 | 2043-44 | 5,052 | - | | |
| 15 | 2024-25 | 5,052 | | - | | 35 | 2044-45 | 5,052 | - | | |
| 16 | 2025-26 | 5,052 | | - | | 36 | 2045-46 | 5,052 | - | | |
| 17 | 2026-27 | 5,052 | | - | | 37 | 2046-47 | 5,052 | - | | |
| 18 | 2027-28 | 5,052 | | - | | 38 | 2047-48 | 5,052 | - | | |
| 19 | 2028-29 | 5,052 | | - | | 39 | 2048-49 | 5,052 | - | | |
| 20 | 2029-30 | 5,052 | | - | | 40 | 2049-50 | 5,052 | - | | |
| | | | | | | Totals | | 202,096 | | 20,210 | 181,886 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 (1 mos) | 2017-18 | 26 | | 26 | | | | | | | |
| 2 | 2018-19 | 315 | | - | | | | | | | |
| 3 | 2019-20 | 315 | | - | | | | | | | |
| 4 | 2020-21 | 315 | | - | | | | | | | |
| 5 | 2021-22 | 315 | | - | | | | | | | |
| 6 | 2022-23 | 315 | | - | | | | | | | |
| 7 | 2023-24 | 315 | | - | | | | | | | |
| 8 | 2024-25 | 315 | | - | | | | | | | |
| 9 | 2025-26 | 315 | | - | | | | | | | |
| 10 | 2026-27 | 315 | | - | | | | | | | |
| 11 | 2027-28 | 315 | | - | | | | | | | |
| 12 | 2028-29 | 315 | | - | | | | | | | |
| 13 | 2029-30 | 315 | | - | | | | | | | |
| 14 | 2030-31 | 315 | | - | | | | | | | |
| 15 | 2031-32 | 315 | | - | | | | | | | |
| 16 (11 mos) | 2032-33 | 289 | | - | | | | | | | |
| Totals | | | | | | | | 4,730 | | 26 | 4,704 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/4/2019

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | | |
|------------|-------------|----------------------------------|---------------|----------------|----------------|---------------|-------------|----------------------------------|---------------|----------------|----------------|--------------|---------------|
| 1 | 2014-15 | 659 | | 659 | | 21 | 2034-35 | 659 | | - | | | |
| 2 | 2015-16 | 659 | | 659 | | 22 | 2035-36 | 659 | | - | | | |
| 3 | 2016-17 | 659 | | 659 | | 23 | 2036-37 | 659 | | - | | | |
| 4 | 2017-18 | 659 | | 659 | | 24 | 2037-38 | 659 | | - | | | |
| 5 | 2018-19 | 659 | | - | | 25 | 2038-39 | 659 | | - | | | |
| 6 | 2019-20 | 659 | | - | | 26 | 2039-40 | 659 | | - | | | |
| 7 | 2020-21 | 659 | | - | | 27 | 2040-41 | 659 | | - | | | |
| 8 | 2021-22 | 659 | | - | | 28 | 2041-42 | 659 | | - | | | |
| 9 | 2022-23 | 659 | | - | | 29 | 2042-43 | 659 | | - | | | |
| 10 | 2023-24 | 659 | | - | | 30 | 2043-44 | 659 | | - | | | |
| 11 | 2024-25 | 659 | | - | | 31 | 2044-45 | 659 | | - | | | |
| 12 | 2025-26 | 659 | | - | | 32 | 2045-46 | 659 | | - | | | |
| 13 | 2026-27 | 659 | | - | | 33 | 2046-47 | 659 | | - | | | |
| 14 | 2027-28 | 659 | | - | | 34 | 2047-48 | 659 | | - | | | |
| 15 | 2028-29 | 659 | | - | | 35 | 2048-49 | 659 | | - | | | |
| 16 | 2029-30 | 659 | | - | | 36 | 2049-50 | 659 | | - | | | |
| 17 | 2030-31 | 659 | | - | | 37 | 2050-51 | 659 | | - | | | |
| 18 | 2031-32 | 659 | | - | | 38 | 2051-52 | 659 | | - | | | |
| 19 | 2032-33 | 659 | | - | | 39 | 2052-53 | 659 | | - | | | |
| 20 | 2033-34 | 659 | | - | | 40 | 2053-54 | 659 | | - | | | |
| | | | | | | Totals | | | | | 26,343 | 2,636 | 23,707 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|------------|-------------|----------------------------------|---------------|----------------|----------------|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 | 2013-14 | 172 | 138 | 138 | | 21 | 2033-34 | 172 | | - | |
| 2 | 2014-15 | 172 | | 172 | | 22 | 2034-35 | 172 | | - | |
| 3 | 2015-16 | 172 | | 172 | | 23 | 2035-36 | 172 | | - | |
| 4 | 2016-17 | 172 | | 172 | | 24 | 2036-37 | 172 | | - | |
| 5 | 2017-18 | 172 | | 172 | | 25 | 2037-38 | 172 | | - | |
| 6 | 2018-19 | 172 | | - | | 26 | 2038-39 | 172 | | - | |
| 7 | 2019-20 | 172 | | - | | 27 | 2039-40 | 172 | | - | |
| 8 | 2020-21 | 172 | | - | | 28 | 2040-41 | 172 | | - | |
| 9 | 2021-22 | 172 | | - | | 29 | 2041-42 | 172 | | - | |
| 10 | 2022-23 | 172 | | - | | 30 | 2042-43 | 172 | | - | |
| 11 | 2023-24 | 172 | | - | | 31 | 2043-44 | 172 | | - | |
| 12 | 2024-25 | 172 | | - | | 32 | 2044-45 | 172 | | - | |
| 13 | 2025-26 | 172 | | - | | 33 | 2045-46 | 172 | | - | |
| 14 | 2026-27 | 172 | | - | | 34 | 2046-47 | 172 | | - | |
| 15 | 2027-28 | 172 | | - | | 35 | 2047-48 | 172 | | - | |
| 16 | 2028-29 | 172 | | - | | 36 | 2048-49 | 172 | | - | |
| 17 | 2029-30 | 172 | | - | | 37 | 2049-50 | 172 | | - | |
| 18 | 2030-31 | 172 | | - | | 38 | 2050-51 | 172 | | - | |
| 19 | 2031-32 | 172 | | - | | 39 | 2051-52 | 172 | | - | |
| 20 | 2032-33 | 172 | | - | | 40 | 2052-53 | 172 | | - | |
| | | | | | | Totals | | 6,893 | | 827 | 6,066 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

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

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|------------|-------------|----------------------------------|---------------|----------------|----------------|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 | 1996-97 | 4,626 | * | * | | 21 | 2016-17 | 4,626 | | 4,626 | |
| 2 | 1997-98 | 4,626 | * | * | | 22 | 2017-18 | 4,626 | | 4,626 | |
| 3 | 1998-99 | 4,626 | * | * | | 23 | 2018-19 | 4,626 | | - | |
| 4 | 1999-00 | 4,626 | * | * | | 24 | 2019-20 | 4,626 | | - | |
| 5 | 2000-01 | 4,626 | * | * | | 25 | 2020-21 | 4,626 | | - | |
| 6 | 2001-02 | 4,626 | * | * | | 26 | 2021-22 | 4,626 | | - | |
| 7 | 2002-03 | 4,626 | * | * | | 27 | 2022-23 | 4,626 | | - | |
| 8 | 2003-04 | 4,626 | * | * | | 28 | 2023-24 | 4,626 | | - | |
| 9 | 2004-05 | 4,626 | * | * | | 29 | 2024-25 | 4,626 | | - | |
| 10 | 2005-06 | 4,626 | * | * | | 30 | 2025-26 | 4,626 | | - | |
| 11 | 2006-07 | 4,626 | * | * | | 31 | 2026-27 | 4,626 | | - | |
| 12 | 2007-08 | 4,626 | * | * | | 32 | 2027-28 | 4,626 | | - | |
| 13 | 2008-09 | 4,626 | * | * | | 33 | 2028-29 | 4,626 | | - | |
| 14 | 2009-10 | 4,626 | * | * | | 34 | 2029-30 | 4,626 | | - | |
| 15 | 2010-11 | 4,626 | * | * | | 35 | 2030-31 | 4,626 | | - | |
| 16 | 2011-12 | 4,626 | * | * | | 36 | 2031-32 | 4,626 | | - | |
| 17 | 2012-13 | 4,626 | * | * | | 37 | 2032-33 | 4,626 | | - | |
| 18 | 2013-14 | 4,626 | * | * | | 38 | 2033-34 | 4,626 | | - | |
| 19 | 2014-15 | 4,626 | | | 4,626 | 39 | 2034-35 | 4,626 | | - | |
| 20 | 2015-16 | 4,626 | | | 4,626 | 40 | 2035-36 | 4,626 | | - | |
| | | | | | | Totals | | 185,030 | | 18,503 | 166,527 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

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

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|------------|-------------|----------------------------------|---------------|----------------|----------------|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 | 2007-08 | 138 | * | * | | 21 | 2027-28 | 138 | | - | |
| 2 | 2008-09 | 138 | * | * | | 22 | 2028-29 | 138 | | - | |
| 3 | 2009-10 | 138 | * | * | | 23 | 2029-30 | 138 | | - | |
| 4 | 2010-11 | 138 | * | * | | 24 | 2030-31 | 138 | | - | |
| 5 | 2011-12 | 138 | * | * | | 25 | 2031-32 | 138 | | - | |
| 6 | 2012-13 | 138 | * | * | | 26 | 2032-33 | 138 | | - | |
| 7 | 2013-14 | 138 | * | * | | 27 | 2033-34 | 138 | | - | |
| 8 | 2014-15 | 138 | | | 138 | 28 | 2034-35 | 138 | | - | |
| 9 | 2015-16 | 138 | | | 138 | 29 | 2035-36 | 138 | | - | |
| 10 | 2016-17 | 138 | | | 138 | 30 | 2036-37 | 138 | | - | |
| 11 | 2017-18 | 138 | | | 138 | 31 | 2037-38 | 138 | | - | |
| 12 | 2018-19 | 138 | | | - | 32 | 2038-39 | 138 | | - | |
| 13 | 2019-20 | 138 | | | - | 33 | 2039-40 | 138 | | - | |
| 14 | 2020-21 | 138 | | | - | 34 | 2040-41 | 138 | | - | |
| 15 | 2021-22 | 138 | | | - | 35 | 2041-42 | 138 | | - | |
| 16 | 2022-23 | 138 | | | - | 36 | 2042-43 | 138 | | - | |
| 17 | 2023-24 | 138 | | | - | 37 | 2043-44 | 138 | | - | |
| 18 | 2024-25 | 138 | | | - | 38 | 2044-45 | 138 | | - | |
| 19 | 2025-26 | 138 | | | - | 39 | 2045-46 | 138 | | - | |
| 20 | 2026-27 | 138 | | | - | 40 | 2046-47 | 138 | | - | |
| | | | | | | Totals | | 5,506 | | 551 | 4,955 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

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

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | | |
|------------|-------------|----------------------------------|---------------|----------------|----------------|------------|-------------|----------------------------------|---------------|----------------|----------------|--------------|---------------|
| 1 | 2012-13 | 2,103 | * | * | | 21 | 2032-33 | 2,103 | | - | | | |
| 2 | 2013-14 | 2,103 | * | * | | 22 | 2033-34 | 2,103 | | - | | | |
| 3 | 2014-15 | 2,103 | | | 2,103 | 23 | 2034-35 | 2,103 | | - | | | |
| 4 | 2015-16 | 2,103 | | | 2,103 | 24 | 2035-36 | 2,103 | | - | | | |
| 5 | 2016-17 | 2,103 | | | 2,103 | 25 | 2036-37 | 2,103 | | - | | | |
| 6 | 2017-18 | 2,103 | | | 2,103 | 26 | 2037-38 | 2,103 | | - | | | |
| 7 | 2018-19 | 2,103 | | | - | 27 | 2038-39 | 2,103 | | - | | | |
| 8 | 2019-20 | 2,103 | | | - | 28 | 2039-40 | 2,103 | | - | | | |
| 9 | 2020-21 | 2,103 | | | - | 29 | 2040-41 | 2,103 | | - | | | |
| 10 | 2021-22 | 2,103 | | | - | 30 | 2041-42 | 2,103 | | - | | | |
| 11 | 2022-23 | 2,103 | | | - | 31 | 2042-43 | 2,103 | | - | | | |
| 12 | 2023-24 | 2,103 | | | - | 32 | 2043-44 | 2,103 | | - | | | |
| 13 | 2024-25 | 2,103 | | | - | 33 | 2044-45 | 2,103 | | - | | | |
| 14 | 2025-26 | 2,103 | | | - | 34 | 2045-46 | 2,103 | | - | | | |
| 15 | 2026-27 | 2,103 | | | - | 35 | 2046-47 | 2,103 | | - | | | |
| 16 | 2027-28 | 2,103 | | | - | 36 | 2047-48 | 2,103 | | - | | | |
| 17 | 2028-29 | 2,103 | | | - | 37 | 2048-49 | 2,103 | | - | | | |
| 18 | 2029-30 | 2,103 | | | - | 38 | 2049-50 | 2,103 | | - | | | |
| 19 | 2030-31 | 2,103 | | | - | 39 | 2050-51 | 2,103 | | - | | | |
| 20 | 2031-32 | 2,103 | | | - | 40 | 2051-52 | 2,103 | | - | | | |
| | | | | | Totals | | | | | | 84,117 | 8,412 | 75,705 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|------------|-------------|----------------------------------|---------------|----------------|----------------|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 | 2014-15 | 1,757 | | 1,757 | | 21 | 2034-35 | 1,757 | | - | |
| 2 | 2015-16 | 1,757 | | 1,757 | | 22 | 2035-36 | 1,757 | | - | |
| 3 | 2016-17 | 1,757 | | 1,757 | | 23 | 2036-37 | 1,757 | | - | |
| 4 | 2017-18 | 1,757 | | 1,757 | | 24 | 2037-38 | 1,757 | | - | |
| 5 | 2018-19 | 1,757 | | - | | 25 | 2038-39 | 1,757 | | - | |
| 6 | 2019-20 | 1,757 | | - | | 26 | 2039-40 | 1,757 | | - | |
| 7 | 2020-21 | 1,757 | | - | | 27 | 2040-41 | 1,757 | | - | |
| 8 | 2021-22 | 1,757 | | - | | 28 | 2041-42 | 1,757 | | - | |
| 9 | 2022-23 | 1,757 | | - | | 29 | 2042-43 | 1,757 | | - | |
| 10 | 2023-24 | 1,757 | | - | | 30 | 2043-44 | 1,757 | | - | |
| 11 | 2024-25 | 1,757 | | - | | 31 | 2044-45 | 1,757 | | - | |
| 12 | 2025-26 | 1,757 | | - | | 32 | 2045-46 | 1,757 | | - | |
| 13 | 2026-27 | 1,757 | | - | | 33 | 2046-47 | 1,757 | | - | |
| 14 | 2027-28 | 1,757 | | - | | 34 | 2047-48 | 1,757 | | - | |
| 15 | 2028-29 | 1,757 | | - | | 35 | 2048-49 | 1,757 | | - | |
| 16 | 2029-30 | 1,757 | | - | | 36 | 2049-50 | 1,757 | | - | |
| 17 | 2030-31 | 1,757 | | - | | 37 | 2050-51 | 1,757 | | - | |
| 18 | 2031-32 | 1,757 | | - | | 38 | 2051-52 | 1,757 | | - | |
| 19 | 2032-33 | 1,757 | | - | | 39 | 2052-53 | 1,757 | | - | |
| 20 | 2033-34 | 1,757 | | - | | 40 | 2053-54 | 1,757 | | - | |
| | | | | | | Totals | | 70,292 | | 7,029 | 63,263 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 (1 mos) | 2017-18 | \$ 30 | | 30 | | | | | | | |
| 2 | 2018-19 | \$ 366 | | - | | | | | | | |
| 3 | 2019-20 | \$ 366 | | - | | | | | | | |
| 4 | 2020-21 | \$ 366 | | - | | | | | | | |
| 5 | 2021-22 | \$ 366 | | - | | | | | | | |
| 6 | 2022-23 | \$ 366 | | - | | | | | | | |
| 7 | 2023-24 | \$ 366 | | - | | | | | | | |
| 8 | 2024-25 | \$ 366 | | - | | | | | | | |
| 9 | 2025-26 | \$ 366 | | - | | | | | | | |
| 10 | 2026-27 | \$ 366 | | - | | | | | | | |
| 11 | 2027-28 | \$ 366 | | - | | | | | | | |
| 12 | 2028-29 | \$ 366 | | - | | | | | | | |
| 13 | 2029-30 | \$ 366 | | - | | | | | | | |
| 14 | 2030-31 | \$ 366 | | - | | | | | | | |
| 15 | 2031-32 | \$ 366 | | - | | | | | | | |
| 16 (11 mos) | 2032-33 | \$ 335 | | - | | | | | | | |
| Totals | | | | | | | | 5,483 | | 30 | 5,453 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|------------|-------------|----------------------------------|---------------|----------------|----------------|------------|----------------|----------------------------------|----------------|----------------|----------------|
| 1 | 1992-93 | 9,547 | 7,638 | 7,638 | | 21 | 2012-13 | 9,547 | 7,638 | 7,638 | |
| 2 | 1993-94 | 9,547 | 7,638 | 7,638 | | 22 | 2013-14 | 9,547 | 7,638 | 7,638 | |
| 3 | 1994-95 | 9,547 | 7,638 | 7,638 | | 23 | 2014-15 | 9,547 | | 9,547 | |
| 4 | 1995-96 | 9,547 | 7,638 | 7,638 | | 24 | 2015-16 | 9,547 | | 9,547 | |
| 5 | 1996-97 | 9,547 | 7,638 | 7,638 | | 25 | 2016-17 | 9,547 | | 9,547 | |
| 6 | 1997-98 | 9,547 | 7,638 | 7,638 | | 26 | 2017-18 | 9,547 | | 9,547 | |
| 7 | 1998-99 | 9,547 | 7,638 | 7,638 | | 27 | 2018-19 | 9,547 | | - | |
| 8 | 1999-00 | 9,547 | 7,638 | 7,638 | | 28 | 2019-20 | 9,547 | | - | |
| 9 | 2000-01 | 9,547 | 7,638 | 7,638 | | 29 | 2020-21 | 9,547 | | - | |
| 10 | 2001-02 | 9,547 | 7,638 | 7,638 | | 30 | 2021-22 | 9,547 | | - | |
| 11 | 2002-03 | 9,547 | 7,638 | 7,638 | | 31 | 2022-23 | 9,547 | | - | |
| 12 | 2003-04 | 9,547 | 7,638 | 7,638 | | 32 | 2023-24 | 9,547 | | - | |
| 13 | 2004-05 | 9,547 | 7,638 | 7,638 | | 33 | 2024-25 | 9,547 | | - | |
| 14 | 2005-06 | 9,547 | 7,638 | 7,638 | | 34 | 2025-26 | 9,547 | | - | |
| 15 | 2006-07 | 9,547 | 7,638 | 7,638 | | 35 | 2026-27 | 9,547 | | - | |
| 16 | 2007-08 | 9,547 | 7,638 | 7,638 | | 36 | 2027-28 | 9,547 | | - | |
| 17 | 2008-09 | 9,547 | 7,638 | 7,638 | | 37 | 2028-29 | 9,547 | | - | |
| 18 | 2009-10 | 9,547 | 7,638 | 7,638 | | 38 | 2029-30 | 9,547 | | - | |
| 19 | 2010-11 | 9,547 | 7,638 | 7,638 | | 39 | 2030-31 | 9,547 | | - | |
| 20 | 2011-12 | 9,547 | 7,638 | 7,638 | | 40 | 2031-32 | 9,547 | | - | |
| | | | | | Totals | | 381,883 | | 206,217 | | 175,666 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | | |
|------------|-------------|----------------------------------|---------------|----------------|----------------|------------|-------------|----------------------------------|---------------|----------------|----------------|---------------|---------------|
| 1 | 2003-04 | 2,974 | 2,379 | 2,379 | | 21 | 2023-24 | 2,974 | - | | | | |
| 2 | 2004-05 | 2,974 | 2,379 | 2,379 | | 22 | 2024-25 | 2,974 | - | | | | |
| 3 | 2005-06 | 2,974 | 2,379 | 2,379 | | 23 | 2025-26 | 2,974 | - | | | | |
| 4 | 2006-07 | 2,974 | 2,379 | 2,379 | | 24 | 2026-27 | 2,974 | - | | | | |
| 5 | 2007-08 | 2,974 | 2,379 | 2,379 | | 25 | 2027-28 | 2,974 | - | | | | |
| 6 | 2008-09 | 2,974 | 2,379 | 2,379 | | 26 | 2028-29 | 2,974 | - | | | | |
| 7 | 2009-10 | 2,974 | 2,379 | 2,379 | | 27 | 2029-30 | 2,974 | - | | | | |
| 8 | 2010-11 | 2,974 | 2,379 | 2,379 | | 28 | 2030-31 | 2,974 | - | | | | |
| 9 | 2011-12 | 2,974 | 2,379 | 2,379 | | 29 | 2031-32 | 2,974 | - | | | | |
| 10 | 2012-13 | 2,974 | 2,379 | 2,379 | | 30 | 2032-33 | 2,974 | - | | | | |
| 11 | 2013-14 | 2,974 | 2,379 | 2,379 | | 31 | 2033-34 | 2,974 | - | | | | |
| 12 | 2014-15 | 2,974 | | 2,974 | | 32 | 2034-35 | 2,974 | - | | | | |
| 13 | 2015-16 | 2,974 | | 2,974 | | 33 | 2035-36 | 2,974 | - | | | | |
| 14 | 2016-17 | 2,974 | | 2,974 | | 34 | 2036-37 | 2,974 | - | | | | |
| 15 | 2017-18 | 2,974 | | 2,974 | | 35 | 2037-38 | 2,974 | - | | | | |
| 16 | 2018-19 | 2,974 | | - | | 36 | 2038-39 | 2,974 | - | | | | |
| 17 | 2019-20 | 2,974 | | - | | 37 | 2039-40 | 2,974 | - | | | | |
| 18 | 2020-21 | 2,974 | | - | | 38 | 2040-41 | 2,974 | - | | | | |
| 19 | 2021-22 | 2,974 | | - | | 39 | 2041-42 | 2,974 | - | | | | |
| 20 | 2022-23 | 2,974 | | - | | 40 | 2042-43 | 2,974 | - | | | | |
| | | | | | Totals | | | | | | 118,945 | 38,062 | 80,883 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|------------|-------------|----------------------------------|---------------|----------------|----------------|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 | 2003-04 | 12,875 | 10,300 | 10,300 | | 21 | 2023-24 | 12,875 | | - | |
| 2 | 2004-05 | 12,875 | 10,300 | 10,300 | | 22 | 2024-25 | 12,875 | | - | |
| 3 | 2005-06 | 12,875 | 10,300 | 10,300 | | 23 | 2025-26 | 12,875 | | - | |
| 4 | 2006-07 | 12,875 | 10,300 | 10,300 | | 24 | 2026-27 | 12,875 | | - | |
| 5 | 2007-08 | 12,875 | 10,300 | 10,300 | | 25 | 2027-28 | 12,875 | | - | |
| 6 | 2008-09 | 12,875 | 10,300 | 10,300 | | 26 | 2028-29 | 12,875 | | - | |
| 7 | 2009-10 | 12,875 | 10,300 | 10,300 | | 27 | 2029-30 | 12,875 | | - | |
| 8 | 2010-11 | 12,875 | 10,300 | 10,300 | | 28 | 2030-31 | 12,875 | | - | |
| 9 | 2011-12 | 12,875 | 10,300 | 10,300 | | 29 | 2031-32 | 12,875 | | - | |
| 10 | 2012-13 | 12,875 | 10,300 | 10,300 | | 30 | 2032-33 | 12,875 | | - | |
| 11 | 2013-14 | 12,875 | 10,300 | 10,300 | | 31 | 2033-34 | 12,875 | | - | |
| 12 | 2014-15 | 12,875 | | 12,875 | | 32 | 2034-35 | 12,875 | | - | |
| 13 | 2015-16 | 12,875 | | 12,875 | | 33 | 2035-36 | 12,875 | | - | |
| 14 | 2016-17 | 12,875 | | 12,875 | | 34 | 2036-37 | 12,875 | | - | |
| 15 | 2017-18 | 12,875 | | 12,875 | | 35 | 2037-38 | 12,875 | | - | |
| 16 | 2018-19 | 12,875 | | - | | 36 | 2038-39 | 12,875 | | - | |
| 17 | 2019-20 | 12,875 | | - | | 37 | 2039-40 | 12,875 | | - | |
| 18 | 2020-21 | 12,875 | | - | | 38 | 2040-41 | 12,875 | | - | |
| 19 | 2021-22 | 12,875 | | - | | 39 | 2041-42 | 12,875 | | - | |
| 20 | 2022-23 | 12,875 | | - | | 40 | 2042-43 | 12,875 | | - | |
| | | | | | | Totals | | 515,000 | | 164,800 | 350,200 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|------------|-------------|----------------------------------|---------------|----------------|----------------|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 | 2003-04 | 29,560 | 23,648 | 23,648 | | 21 | 2023-24 | 29,560 | | - | |
| 2 | 2004-05 | 29,560 | 23,648 | 23,648 | | 22 | 2024-25 | 29,560 | | - | |
| 3 | 2005-06 | 29,560 | 23,648 | 23,648 | | 23 | 2025-26 | 29,560 | | - | |
| 4 | 2006-07 | 29,560 | 23,648 | 23,648 | | 24 | 2026-27 | 29,560 | | - | |
| 5 | 2007-08 | 29,560 | 23,648 | 23,648 | | 25 | 2027-28 | 29,560 | | - | |
| 6 | 2008-09 | 29,560 | 23,648 | 23,648 | | 26 | 2028-29 | 29,560 | | - | |
| 7 | 2009-10 | 29,560 | 23,648 | 23,648 | | 27 | 2029-30 | 29,560 | | - | |
| 8 | 2010-11 | 29,560 | 23,648 | 23,648 | | 28 | 2030-31 | 29,560 | | - | |
| 9 | 2011-12 | 29,560 | 23,648 | 23,648 | | 29 | 2031-32 | 29,560 | | - | |
| 10 | 2012-13 | 29,560 | 23,648 | 23,648 | | 30 | 2032-33 | 29,560 | | - | |
| 11 | 2013-14 | 29,560 | 23,648 | 23,648 | | 31 | 2033-34 | 29,560 | | - | |
| 12 | 2014-15 | 29,560 | | 29,560 | | 32 | 2034-35 | 29,560 | | - | |
| 13 | 2015-16 | 29,560 | | 29,560 | | 33 | 2035-36 | 29,560 | | - | |
| 14 | 2016-17 | 29,560 | | 29,560 | | 34 | 2036-37 | 29,560 | | - | |
| 15 | 2017-18 | 29,560 | | 29,560 | | 35 | 2037-38 | 29,560 | | - | |
| 16 | 2018-19 | 29,560 | | - | | 36 | 2038-39 | 29,560 | | - | |
| 17 | 2019-20 | 29,560 | | - | | 37 | 2039-40 | 29,560 | | - | |
| 18 | 2020-21 | 29,560 | | - | | 38 | 2040-41 | 29,560 | | - | |
| 19 | 2021-22 | 29,560 | | - | | 39 | 2041-42 | 29,560 | | - | |
| 20 | 2022-23 | 29,560 | | - | | 40 | 2042-43 | 29,560 | | - | |
| | | | | | | Totals | | 1,182,384 | | 378,363 | 804,021 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | | | |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|------------|-------------|----------------------------------|---------------|----------------|----------------|---------------|---------------|---------------|
| 1 | 2005-06 | 1,182 | 946 | 946 | | 21 | 2025-26 | 1,182 | | - | | | | |
| 2 | 2006-07 | 1,182 | 946 | 946 | | 22 | 2026-27 | 1,182 | | - | | | | |
| 3 | 2007-08 | 1,182 | 946 | 946 | | 23 | 2027-28 | 1,182 | | - | | | | |
| 4 | 2008-09 | 1,182 | 946 | 946 | | 24 | 2028-29 | 1,182 | | - | | | | |
| 5 | 2009-10 | 1,182 | 946 | 946 | | 25 | 2029-30 | 1,182 | | - | | | | |
| 6 | 2010-11 | 1,182 | 946 | 946 | | 26 | 2030-31 | 1,182 | | - | | | | |
| 7 | 2011-12 | 1,182 | 946 | 946 | | 27 | 2031-32 | 1,182 | | - | | | | |
| 8 | 2012-13 | 1,182 | 946 | 946 | | 28 | 2032-33 | 1,182 | | - | | | | |
| 9 | 2013-14 | 1,182 | 946 | 946 | | 29 | 2033-34 | 1,182 | | - | | | | |
| 10 | 2014-15 | 1,182 | | 1,182 | | 30 | 2034-35 | 1,182 | | - | | | | |
| 11 | 2015-16 | 1,182 | | 1,182 | | 31 | 2035-36 | 1,182 | | - | | | | |
| 12 | 2016-17 | 1,182 | | 1,182 | | 32 | 2036-37 | 1,182 | | - | | | | |
| 13 | 2017-18 | 1,182 | | 1,182 | | 33 | 2037-38 | 1,182 | | - | | | | |
| 14 | 2018-19 | 1,182 | | - | | 34 | 2038-39 | 1,182 | | - | | | | |
| 15 | 2019-20 | 1,182 | | - | | 35 | 2039-40 | 1,182 | | - | | | | |
| 16 | 2020-21 | 1,182 | | - | | 36 | 2040-41 | 1,182 | | - | | | | |
| 17 | 2021-22 | 1,182 | | - | | 37 | 2041-42 | 1,182 | | - | | | | |
| 18 | 2022-23 | 1,182 | | - | | 38 | 2042-43 | 1,182 | | - | | | | |
| 19 | 2023-24 | 1,182 | | - | | 39 | 2043-44 | 1,182 | | - | | | | |
| 20 | 2024-25 | 1,182 | | - | | 40 | 2044-45 | 1,182 | | - | | | | |
| Totals | | | | | | | | | | | | 47,286 | 13,240 | 34,046 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/24/2019

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|------------|-------------|----------------------------------|---------------|----------------|----------------|---------------|-------------|----------------------------------|---------------|------------------|------------------|
| 1 | 1991-92 | 123,410 | 99,093 | 99,093 | | 21 | 2011-12 | 123,410 | 99,093 | 99,093 | |
| 2 | 1992-93 | 123,410 | 99,093 | 99,093 | | 22 | 2012-13 | 123,410 | 99,093 | 99,093 | |
| 3 | 1993-94 | 123,410 | 99,093 | 99,093 | | 23 | 2013-14 | 123,410 | 99,093 | 99,093 | |
| 4 | 1994-95 | 123,410 | 99,093 | 99,093 | | 24 | 2014-15 | 123,410 | | 123,867 | |
| 5 | 1995-96 | 123,410 | 99,093 | 99,093 | | 25 | 2015-16 | 123,410 | | 123,410 | |
| 6 | 1996-97 | 123,410 | 99,093 | 99,093 | | 26 | 2016-17 | 123,410 | | 123,410 | |
| 7 | 1997-98 | 123,410 | 99,093 | 99,093 | | 27 | 2017-18 | 123,410 | | 123,410 | |
| 8 | 1998-99 | 123,410 | 99,093 | 99,093 | | 28 | 2018-19 | 123,410 | | - | |
| 9 | 1999-00 | 123,410 | 99,093 | 99,093 | | 29 | 2019-20 | 123,410 | | - | |
| 10 | 2000-01 | 123,410 | 99,093 | 99,093 | | 30 | 2020-21 | 123,410 | | - | |
| 11 | 2001-02 | 123,410 | 99,093 | 99,093 | | 31 | 2021-22 | 123,410 | | - | |
| 12 | 2002-03 | 123,410 | 99,093 | 99,093 | | 32 | 2022-23 | 123,410 | | - | |
| 13 | 2003-04 | 123,410 | 99,093 | 99,093 | | 33 | 2023-24 | 123,410 | | - | |
| 14 | 2004-05 | 123,410 | 99,093 | 99,093 | | 34 | 2024-25 | 123,410 | | - | |
| 15 | 2005-06 | 123,410 | 99,093 | 99,093 | | 35 | 2025-26 | 123,410 | | - | |
| 16 | 2006-07 | 123,410 | 99,093 | 99,093 | | 36 | 2026-27 | 123,410 | | - | |
| 17 | 2007-08 | 123,410 | 99,093 | 99,093 | | 37 | 2027-28 | 123,410 | | - | |
| 18 | 2008-09 | 123,410 | 99,093 | 99,093 | | 38 | 2028-29 | 123,410 | | - | |
| 19 | 2009-10 | 123,410 | 99,093 | 99,093 | | 39 | 2029-30 | 123,410 | | - | |
| 20 | 2010-11 | 123,410 | 99,093 | 99,093 | | 40 | 2030-31 | 123,410 | | - | |
| | | | | | | Totals | | 4,936,412 | | 2,773,247 | 2,163,165 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

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

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|------------|-------------|----------------------------------|---------------|----------------|----------------|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 | 1998-99 | 986 | * | * | | 21 | 2018-19 | 986 | | - | |
| 2 | 1999-00 | 986 | * | * | | 22 | 2019-20 | 986 | | - | |
| 3 | 2000-01 | 986 | * | * | | 23 | 2020-21 | 986 | | - | |
| 4 | 2001-02 | 986 | * | * | | 24 | 2021-22 | 986 | | - | |
| 5 | 2002-03 | 986 | * | * | | 25 | 2022-23 | 986 | | - | |
| 6 | 2003-04 | 986 | * | * | | 26 | 2023-24 | 986 | | - | |
| 7 | 2004-05 | 986 | * | * | | 27 | 2024-25 | 986 | | - | |
| 8 | 2005-06 | 986 | * | * | | 28 | 2025-26 | 986 | | - | |
| 9 | 2006-07 | 986 | * | * | | 29 | 2026-27 | 986 | | - | |
| 10 | 2007-08 | 986 | * | * | | 30 | 2027-28 | 986 | | - | |
| 11 | 2008-09 | 986 | * | * | | 31 | 2028-29 | 986 | | - | |
| 12 | 2009-10 | 986 | * | * | | 32 | 2029-30 | 986 | | - | |
| 13 | 2010-11 | 986 | * | * | | 33 | 2030-31 | 986 | | - | |
| 14 | 2011-12 | 986 | * | * | | 34 | 2031-32 | 986 | | - | |
| 15 | 2012-13 | 986 | * | * | | 35 | 2032-33 | 986 | | - | |
| 16 | 2013-14 | 986 | * | * | | 36 | 2033-34 | 986 | | - | |
| 17 | 2014-15 | 986 | | | 986 | 37 | 2034-35 | 986 | | - | |
| 18 | 2015-16 | 986 | | | 986 | 38 | 2035-36 | 986 | | - | |
| 19 | 2016-17 | 986 | | | 986 | 39 | 2036-37 | 986 | | - | |
| 20 | 2017-18 | 986 | | | 986 | 40 | 2037-38 | 986 | | - | |
| | | | | | | Totals | | 39,453 | | 3,945 | 35,508 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|------------|-------------|----------------------------------|---------------|----------------|----------------|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 | 2014-15 | 457 | | 457 | | 21 | 2034-35 | 457 | | - | |
| 2 | 2015-16 | 457 | | 457 | | 22 | 2035-36 | 457 | | - | |
| 3 | 2016-17 | 457 | | 457 | | 23 | 2036-37 | 457 | | - | |
| 4 | 2017-18 | 457 | | 457 | | 24 | 2037-38 | 457 | | - | |
| 5 | 2018-19 | 457 | | - | | 25 | 2038-39 | 457 | | - | |
| 6 | 2019-20 | 457 | | - | | 26 | 2039-40 | 457 | | - | |
| 7 | 2020-21 | 457 | | - | | 27 | 2040-41 | 457 | | - | |
| 8 | 2021-22 | 457 | | - | | 28 | 2041-42 | 457 | | - | |
| 9 | 2022-23 | 457 | | - | | 29 | 2042-43 | 457 | | - | |
| 10 | 2023-24 | 457 | | - | | 30 | 2043-44 | 457 | | - | |
| 11 | 2024-25 | 457 | | - | | 31 | 2044-45 | 457 | | - | |
| 12 | 2025-26 | 457 | | - | | 32 | 2045-46 | 457 | | - | |
| 13 | 2026-27 | 457 | | - | | 33 | 2046-47 | 457 | | - | |
| 14 | 2027-28 | 457 | | - | | 34 | 2047-48 | 457 | | - | |
| 15 | 2028-29 | 457 | | - | | 35 | 2048-49 | 457 | | - | |
| 16 | 2029-30 | 457 | | - | | 36 | 2049-50 | 457 | | - | |
| 17 | 2030-31 | 457 | | - | | 37 | 2050-51 | 457 | | - | |
| 18 | 2031-32 | 457 | | - | | 38 | 2051-52 | 457 | | - | |
| 19 | 2032-33 | 457 | | - | | 39 | 2052-53 | 457 | | - | |
| 20 | 2033-34 | 457 | | - | | 40 | 2053-54 | 457 | | - | |
| | | | | | | Totals | | 18,261 | | 1,826 | 16,435 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|------------|-------------|----------------------------------|---------------|----------------|----------------|------------|---------------|----------------------------------|---------------|----------------|----------------|
| 1 | 2009-10 | 404 | 323 | 323 | | 21 | 2029-30 | 404 | - | | |
| 2 | 2010-11 | 404 | 323 | 323 | | 22 | 2030-31 | 404 | - | | |
| 3 | 2011-12 | 404 | 323 | 323 | | 23 | 2031-32 | 404 | - | | |
| 4 | 2012-13 | 404 | 323 | 323 | | 24 | 2032-33 | 404 | - | | |
| 5 | 2013-14 | 404 | 323 | 323 | | 25 | 2033-34 | 404 | - | | |
| 6 | 2014-15 | 404 | | 404 | | 26 | 2034-35 | 404 | - | | |
| 7 | 2015-16 | 404 | | 404 | | 27 | 2035-36 | 404 | - | | |
| 8 | 2016-17 | 404 | | 404 | | 28 | 2036-37 | 404 | - | | |
| 9 | 2017-18 | 404 | | 404 | | 29 | 2037-38 | 404 | - | | |
| 10 | 2018-19 | 404 | | - | | 30 | 2038-39 | 404 | - | | |
| 11 | 2019-20 | 404 | | - | | 31 | 2039-40 | 404 | - | | |
| 12 | 2020-21 | 404 | | - | | 32 | 2040-41 | 404 | - | | |
| 13 | 2021-22 | 404 | | - | | 33 | 2041-42 | 404 | - | | |
| 14 | 2022-23 | 404 | | - | | 34 | 2042-43 | 404 | - | | |
| 15 | 2023-24 | 404 | | - | | 35 | 2043-44 | 404 | - | | |
| 16 | 2024-25 | 404 | | - | | 36 | 2044-45 | 404 | - | | |
| 17 | 2025-26 | 404 | | - | | 37 | 2045-46 | 404 | - | | |
| 18 | 2026-27 | 404 | | - | | 38 | 2046-47 | 404 | - | | |
| 19 | 2027-28 | 404 | | - | | 39 | 2047-48 | 404 | - | | |
| 20 | 2028-29 | 404 | | - | | 40 | 2048-49 | 404 | - | | |
| | | | | | Totals | | 16,147 | | 3,229 | | 12,918 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|------------|-------------|----------------------------------|---------------|----------------|----------------|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 | 2010-11 | 7,057 | 5,645 | 5,645 | | 21 | 2030-31 | 7,057 | | - | |
| 2 | 2011-12 | 7,057 | 5,645 | 5,645 | | 22 | 2031-32 | 7,057 | | - | |
| 3 | 2012-13 | 7,057 | 5,645 | 5,645 | | 23 | 2032-33 | 7,057 | | - | |
| 4 | 2013-14 | 7,057 | 5,645 | 5,645 | | 24 | 2033-34 | 7,057 | | - | |
| 5 | 2014-15 | 7,057 | | 7,057 | | 25 | 2034-35 | 7,057 | | - | |
| 6 | 2015-16 | 7,057 | | 7,057 | | 26 | 2035-36 | 7,057 | | - | |
| 7 | 2016-17 | 7,057 | | 7,057 | | 27 | 2036-37 | 7,057 | | - | |
| 8 | 2017-18 | 7,057 | | 7,057 | | 28 | 2037-38 | 7,057 | | - | |
| 9 | 2018-19 | 7,057 | | - | | 29 | 2038-39 | 7,057 | | - | |
| 10 | 2019-20 | 7,057 | | - | | 30 | 2039-40 | 7,057 | | - | |
| 11 | 2020-21 | 7,057 | | - | | 31 | 2040-41 | 7,057 | | - | |
| 12 | 2021-22 | 7,057 | | - | | 32 | 2041-42 | 7,057 | | - | |
| 13 | 2022-23 | 7,057 | | - | | 33 | 2042-43 | 7,057 | | - | |
| 14 | 2023-24 | 7,057 | | - | | 34 | 2043-44 | 7,057 | | - | |
| 15 | 2024-25 | 7,057 | | - | | 35 | 2044-45 | 7,057 | | - | |
| 16 | 2025-26 | 7,057 | | - | | 36 | 2045-46 | 7,057 | | - | |
| 17 | 2026-27 | 7,057 | | - | | 37 | 2046-47 | 7,057 | | - | |
| 18 | 2027-28 | 7,057 | | - | | 38 | 2047-48 | 7,057 | | - | |
| 19 | 2028-29 | 7,057 | | - | | 39 | 2048-49 | 7,057 | | - | |
| 20 | 2029-30 | 7,057 | | - | | 40 | 2049-50 | 7,057 | | - | |
| | | | | | | Totals | | 282,266 | | 50,808 | 231,458 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

Location 327 Fourth Street

Asset Tag # 6221C - Orland Memorial Hall ADA Improvements

Value \$ 85,180

Acq Date 6/30/2010

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

Useful Life 40

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 | 2010-11 | 2,130 | * | * | | 21 | 2030-31 | 2,130 | | - | |
| 2 | 2011-12 | 2,130 | * | * | | 22 | 2031-32 | 2,130 | | - | |
| 3 | 2012-13 | 2,130 | * | * | | 23 | 2032-33 | 2,130 | | - | |
| 4 | 2013-14 | 2,130 | * | * | | 24 | 2033-34 | 2,130 | | - | |
| 5 | 2014-15 | 2,130 | | 2,130 | | 25 | 2034-35 | 2,130 | | - | |
| 6 | 2015-16 | 2,130 | | 2,130 | | 26 | 2035-36 | 2,130 | | - | |
| 7 | 2016-17 | 2,130 | | 2,130 | | 27 | 2036-37 | 2,130 | | - | |
| 8 | 2017-18 | 2,130 | | 2,130 | | 28 | 2037-38 | 2,130 | | - | |
| 9 | 2018-19 | 2,130 | | - | | 29 | 2038-39 | 2,130 | | - | |
| 10 | 2019-20 | 2,130 | | - | | 30 | 2039-40 | 2,130 | | - | |
| 11 | 2020-21 | 2,130 | | - | | 31 | 2040-41 | 2,130 | | - | |
| 12 | 2021-22 | 2,130 | | - | | 32 | 2041-42 | 2,130 | | - | |
| 13 | 2022-23 | 2,130 | | - | | 33 | 2042-43 | 2,130 | | - | |
| 14 | 2023-24 | 2,130 | | - | | 34 | 2043-44 | 2,130 | | - | |
| 15 | 2024-25 | 2,130 | | - | | 35 | 2044-45 | 2,130 | | - | |
| 16 | 2025-26 | 2,130 | | - | | 36 | 2045-46 | 2,130 | | - | |
| 17 | 2026-27 | 2,130 | | - | | 37 | 2046-47 | 2,130 | | - | |
| 18 | 2027-28 | 2,130 | | - | | 38 | 2047-48 | 2,130 | | - | |
| 19 | 2028-29 | 2,130 | | - | | 39 | 2048-49 | 2,130 | | - | |
| 20 | 2029-30 | 2,130 | | - | | 40 | 2049-50 | 2,130 | | - | |
| Totals | | | | | | | | 85,180 | | 8,518 | 76,662 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | | |
|------------|-------------|----------------------------------|---------------|----------------|----------------|---------------|-------------|----------------------------------|---------------|----------------|----------------|----------------|----------------|
| 1 | 2000-01 | 6,719 | 5,375 | 5,375 | | 21 | 2020-21 | 6,719 | | - | | | |
| 2 | 2001-02 | 6,719 | 5,375 | 5,375 | | 22 | 2021-22 | 6,719 | | - | | | |
| 3 | 2002-03 | 6,719 | 5,375 | 5,375 | | 23 | 2022-23 | 6,719 | | - | | | |
| 4 | 2003-04 | 6,719 | 5,375 | 5,375 | | 24 | 2023-24 | 6,719 | | - | | | |
| 5 | 2004-05 | 6,719 | 5,375 | 5,375 | | 25 | 2024-25 | 6,719 | | - | | | |
| 6 | 2005-06 | 6,719 | 5,375 | 5,375 | | 26 | 2025-26 | 6,719 | | - | | | |
| 7 | 2006-07 | 6,719 | 5,375 | 5,375 | | 27 | 2026-27 | 6,719 | | - | | | |
| 8 | 2007-08 | 6,719 | 5,375 | 5,375 | | 28 | 2027-28 | 6,719 | | - | | | |
| 9 | 2008-09 | 6,719 | 5,375 | 5,375 | | 29 | 2028-29 | 6,719 | | - | | | |
| 10 | 2009-10 | 6,719 | 5,375 | 5,375 | | 30 | 2029-30 | 6,719 | | - | | | |
| 11 | 2010-11 | 6,719 | 5,375 | 5,375 | | 31 | 2030-31 | 6,719 | | - | | | |
| 12 | 2011-12 | 6,719 | 5,375 | 5,375 | | 32 | 2031-32 | 6,719 | | - | | | |
| 13 | 2012-13 | 6,719 | 5,375 | 5,375 | | 33 | 2032-33 | 6,719 | | - | | | |
| 14 | 2013-14 | 6,719 | 5,375 | 5,375 | | 34 | 2033-34 | 6,719 | | - | | | |
| 15 | 2014-15 | 6,719 | | 6,719 | | 35 | 2034-35 | 6,719 | | - | | | |
| 16 | 2015-16 | 6,719 | | 6,719 | | 36 | 2035-36 | 6,719 | | - | | | |
| 17 | 2016-17 | 6,719 | | 6,719 | | 37 | 2036-37 | 6,719 | | - | | | |
| 18 | 2017-18 | 6,719 | | 6,719 | | 38 | 2037-38 | 6,719 | | - | | | |
| 19 | 2018-19 | 6,719 | | - | | 39 | 2038-39 | 6,719 | | - | | | |
| 20 | 2019-20 | 6,719 | | - | | 40 | 2039-40 | 6,719 | | - | | | |
| | | | | | | Totals | | | | | 268,773 | 102,134 | 166,639 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

Location **120 S. Marshall**

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

Value \$ 12,285

Acq Date 2/23/2007

Useful Life 20

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|------------|-------------|----------------------------------|---------------|----------------|----------------|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 | 2006-07 | 614 | * | * | | 21 | 2026-27 | - | | - | |
| 2 | 2007-08 | 614 | * | * | | 22 | 2027-28 | - | | - | |
| 3 | 2008-09 | 614 | * | * | | 23 | 2028-29 | - | | - | |
| 4 | 2009-10 | 614 | * | * | | 24 | 2029-30 | - | | - | |
| 5 | 2010-11 | 614 | * | * | | 25 | 2030-31 | - | | - | |
| 6 | 2011-12 | 614 | * | * | | 26 | 2031-32 | - | | - | |
| 7 | 2012-13 | 614 | * | * | | 27 | 2032-33 | - | | - | |
| 8 | 2013-14 | 614 | * | * | | 28 | 2033-34 | - | | - | |
| 9 | 2014-15 | 614 | | | 614 | 29 | 2034-35 | - | | - | |
| 10 | 2015-16 | 614 | | | 614 | 30 | 2035-36 | - | | - | |
| 11 | 2016-17 | 614 | | | 614 | 31 | 2036-37 | - | | - | |
| 12 | 2017-18 | 614 | | | 614 | 32 | 2037-38 | - | | - | |
| 13 | 2018-19 | 614 | | | - | 33 | 2038-39 | - | | - | |
| 14 | 2019-20 | 614 | | | - | 34 | 2039-40 | - | | - | |
| 15 | 2020-21 | 614 | | | - | 35 | 2040-41 | - | | - | |
| 16 | 2021-22 | 614 | | | - | 36 | 2041-42 | - | | - | |
| 17 | 2022-23 | 614 | | | - | 37 | 2042-43 | - | | - | |
| 18 | 2023-24 | 614 | | | - | 38 | 2043-44 | - | | - | |
| 19 | 2024-25 | 614 | | | - | 39 | 2044-45 | - | | - | |
| 20 | 2025-26 | 614 | | | - | 40 | 2045-46 | - | | - | |
| | | | | | | Totals | | 12,285 | | 2,457 | 9,828 |

**BUILDING USE
DEPRECIATION BASIS USE ALLOWANCE**

2/14/2019

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

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value | Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|------------|-------------|----------------------------------|---------------|----------------|----------------|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 | 2012-13 | 8,770 | * | * | | 21 | 2032-33 | 8,770 | | - | |
| 2 | 2013-14 | 8,770 | * | * | | 22 | 2033-34 | 8,770 | | - | |
| 3 | 2014-15 | 8,770 | | 8,770 | | 23 | 2034-35 | 8,770 | | - | |
| 4 | 2015-16 | 8,770 | | 8,770 | | 24 | 2035-36 | 8,770 | | - | |
| 5 | 2016-17 | 8,770 | | 8,770 | | 25 | 2036-37 | 8,770 | | - | |
| 6 | 2017-18 | 8,770 | | 8,770 | | 26 | 2037-38 | 8,770 | | - | |
| 7 | 2018-19 | 8,770 | | - | | 27 | 2038-39 | 8,770 | | - | |
| 8 | 2019-20 | 8,770 | | - | | 28 | 2039-40 | 8,770 | | - | |
| 9 | 2020-21 | 8,770 | | - | | 29 | 2040-41 | 8,770 | | - | |
| 10 | 2021-22 | 8,770 | | - | | 30 | 2041-42 | 8,770 | | - | |
| 11 | 2022-23 | 8,770 | | - | | 31 | 2042-43 | 8,770 | | - | |
| 12 | 2023-24 | 8,770 | | - | | 32 | 2043-44 | 8,770 | | - | |
| 13 | 2024-25 | 8,770 | | - | | 33 | 2044-45 | 8,770 | | - | |
| 14 | 2025-26 | 8,770 | | - | | 34 | 2045-46 | 8,770 | | - | |
| 15 | 2026-27 | 8,770 | | - | | 35 | 2046-47 | 8,770 | | - | |
| 16 | 2027-28 | 8,770 | | - | | 36 | 2047-48 | 8,770 | | - | |
| 17 | 2028-29 | 8,770 | | - | | 37 | 2048-49 | 8,770 | | - | |
| 18 | 2029-30 | 8,770 | | - | | 38 | 2049-50 | 8,770 | | - | |
| 19 | 2030-31 | 8,770 | | - | | 39 | 2050-51 | 8,770 | | - | |
| 20 | 2031-32 | 8,770 | | - | | 40 | 2051-52 | 8,770 | | - | |
| | | | | | | Totals | | 350,790 | | 35,079 | 315,711 |

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
BUILDING USE

2/14/2019

| | Total | General & Admin | 526 W. Sycamore | 540 W. Sycamore | 141 S. Lassen (Admin) | 821 E. South Street | 516 W. Sycamore | 541 & 543 W. Oak |
|--|----------------|--------------------|--------------------|--------------------|-----------------------------|------------------------|--------------------|---------------------|
| FY 2017-18 Actual | | | | | | | | |
| Time % | 100.00% | | 0.00% | 0.00% | 0.00% | 0.00% | 5.26% | 1.26% |
| Other Expenditures & Costs | | | | | | | | |
| Building Use | 261,355 | | - | - | - | - | 13,759 | 3,287 |
| Expenditures Per Financial Statements | <u>261,355</u> | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>13,759</u> | <u>3,287</u> |
| Cost Adjustments | | | | | | | | |
| Functional Cost | <u>261,355</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>13,759</u> | <u>3,287</u> |
| Additions - 1st Allocation | | | | | | | | |
| Other | | | | | | | | |
| Reallocate Admin | | | | | | | | |
| Allocable Costs | | | | | | | | |
| Unallocated | | | | | | | | |
| 1st Allocation | | | | | | | | |
| Additions - 2nd Allocation | | | | | | | | |
| Other | | | | | | | | |
| Reallocate Admin | | | | | | | | |
| Allocable Costs | | | | | | | | |
| Unallocated | | | | | | | | |
| 2nd Allocation | | | | | | | | |
| Total Allocated | <u>261,355</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>13,759</u> | <u>3,287</u> |

COUNTY OF GLENN
BUILDING USE

| | 720 N. Colusa Street | 525 W. Sycamore | 132 S. Murdock | 777 N. Colusa | 821 E. South (Metal) | 720 N. Colusa (Weed) | 240 & 242 N. Villa | 125 S. Murdock |
|--|-------------------------|----------------------|-------------------|---------------------|----------------------------|----------------------------|-----------------------|---------------------|
| FY 2017-18 Actual | | | | | | | | |
| Time % | 1.63% | 9.39% | 0.00% | 1.84% | 0.05% | 0.00% | 0.80% | 0.68% |
| Other Expenditures & Costs | | | | | | | | |
| Building Use | 4,264 | 24,534 | - | 4,798 | 138 | - | 2,103 | 1,787 |
| Expenditures Per Financial Statements | <u>4,264</u> | <u>24,534</u> | <u>-</u> | <u>4,798</u> | <u>138</u> | <u>-</u> | <u>2,103</u> | <u>1,787</u> |
| Cost Adjustments | | | | | | | | |
| Functional Cost | <u>4,264</u> | <u>24,534</u> | <u>-</u> | <u>4,798</u> | <u>138</u> | <u>-</u> | <u>2,103</u> | <u>1,787</u> |
| Additions - 1st Allocation | | | | | | | | |
| Other | | | | | | | | |
| Reallocate Admin | | | | | | | | |
| Allocable Costs | | | | | | | | |
| Unallocated | | | | | | | | |
| 1st Allocation | | | | | | | | |
| Additions - 2nd Allocation | | | | | | | | |
| Other | | | | | | | | |
| Reallocate Admin | | | | | | | | |
| Allocable Costs | | | | | | | | |
| Unallocated | | | | | | | | |
| 2nd Allocation | | | | | | | | |
| Total Allocated | <u><u>4,264</u></u> | <u><u>24,534</u></u> | <u><u>-</u></u> | <u><u>4,798</u></u> | <u><u>138</u></u> | <u><u>-</u></u> | <u><u>2,103</u></u> | <u><u>1,787</u></u> |

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
BUILDING USE

2/14/2019

| | 306 N. Villa | 1187 E. South Street | 141 S. Lassen (Jail) | 327 Fourth Street | 125 County Road G | 120 S. Marshall | 300 Broadway | 1167 E. South |
|--|-----------------|----------------------------|----------------------------|----------------------|-------------------------|--------------------|-----------------|------------------|
| FY 2017-18 Actual | | | | | | | | |
| Time % | 21.48% | 0.00% | 47.77% | 3.67% | 0.00% | 2.81% | 0.00% | 3.36% |
| Other Expenditures & Costs | | | | | | | | |
| Building Use | 56,138 | - | 124,853 | 9,591 | - | 7,333 | - | 8,770 |
| Expenditures Per Financial Statements | <u>56,138</u> | <u>-</u> | <u>124,853</u> | <u>9,591</u> | <u>-</u> | <u>7,333</u> | <u>-</u> | <u>8,770</u> |
| Cost Adjustments | | | | | | | | |
| Functional Cost | <u>56,138</u> | <u>-</u> | <u>124,853</u> | <u>9,591</u> | <u>-</u> | <u>7,333</u> | <u>-</u> | <u>8,770</u> |
| Additions - 1st Allocation | | | | | | | | |
| Other | | | | | | | | |
| Reallocate Admin | | | | | | | | |
| Allocable Costs | | | | | | | | |
| Unallocated | | | | | | | | |
| 1st Allocation | | | | | | | | |
| Additions - 2nd Allocation | | | | | | | | |
| Other | | | | | | | | |
| Reallocate Admin | | | | | | | | |
| Allocable Costs | | | | | | | | |
| Unallocated | | | | | | | | |
| 2nd Allocation | | | | | | | | |
| Total Allocated | <u>56,138</u> | <u>-</u> | <u>124,853</u> | <u>9,591</u> | <u>-</u> | <u>7,333</u> | <u>-</u> | <u>8,770</u> |

COUNTY OF GLENN
BUILDING USE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|----------------------|---------------------|----------------------|-------------------|------------------|-------------------|-------|
| 01062136 | Trial Court Security | 69 | 0.00314465 | - | | | - |
| 04050000 | Court | 21,873 | 0.99685535 | - | | | - |
| | | | | - | | | - |
| | Total | 21,942 | 1.00000000 | - | - | - | - |

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|-------------------|---------------------|----------------------|-------------------|------------------|-------------------|----------|
| 01042090 | District Attorney | 2,448 | 1.00000000 | - | | | - |
| Total | | <u>2,448</u> | <u>1.00000000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|--------------|---------------------|----------------------|-------------------|------------------|-------------------|----------|
| 01042110 | Sheriff | 1,309 | 0.25447123 | - | | | - |
| 01042140 | Jail | 3,835 | 0.74552877 | - | | | - |
| | Total | 5,144 | 1.00000000 | - | - | - | - |

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|-----------------------|---------------------|----------------------|-------------------|------------------|-------------------|----------|
| 01016050 | Cooperative Extension | 5,046 | 0.54451279 | - | | | - |
| 01042110 | Sheriff | 1,254 | 0.13531887 | - | | | - |
| 01062136 | Trial Court Security | 184 | 0.01985540 | - | | | - |
| 04050000 | Court | 2,783 | 0.30031294 | - | | | - |
| Total | | <u>9,267</u> | <u>1.00000000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|-----------------------|---------------------|----------------------|-------------------|------------------|-------------------|---------------|
| 01011040 | Department of Finance | 4,557 | 0.46757644 | 6,433 | | | 6,433 |
| 01011070 | Assessor | 2,353 | 0.24143238 | 3,322 | | | 3,322 |
| 01011100 | Elections | 911 | 0.09347425 | 1,286 | | | 1,286 |
| 01012220 | Recorder | 1,925 | 0.19751693 | 2,718 | | | 2,718 |
| Total | | <u>9,746</u> | <u>1.00000000</u> | <u>13,759</u> | <u>-</u> | <u>-</u> | <u>13,759</u> |

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|--------------------|---------------------|----------------------|-------------------|------------------|-------------------|-------|
| 01042110 | Sheriff | 1,741 | 0.31643039 | 1,040 | | | 1,040 |
| 01042113 | Sheriff's Dispatch | 737 | 0.13395129 | 440 | | | 440 |
| 01042150 | Probation | 3,024 | 0.54961832 | 1,807 | | | 1,807 |
| Total | | 5,502 | 1.00000000 | 3,287 | - | - | 3,287 |

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|--------------------------|---------------------|----------------------|-------------------|------------------|-------------------|--------------|
| 01012180 | Agriculture Commissioner | 2,948 | 0.59411528 | 2,533 | | | 2,533 |
| 05210000 | Air Pollution District | 2,014 | 0.40588472 | 1,731 | | | 1,731 |
| Total | | <u>4,962</u> | <u>1.00000000</u> | <u>4,264</u> | <u>-</u> | <u>-</u> | <u>4,264</u> |

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|----------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|---------------|
| 01011040 | Department of Finance | 977 | 0.04438690 | 1,089 | | | 1,089 |
| 01011080 | County Counsel | 643 | 0.02921267 | 717 | | | 717 |
| 01011090 | Personnel | 1,027 | 0.04665849 | 1,145 | | | 1,145 |
| 01011010 | Board of Supervisors | 4,356 | 0.19790105 | 4,855 | | | 4,855 |
| 01011100 | Elections | 410 | 0.01862705 | 457 | | | 457 |
| 01012220 | Recorder | 1,202 | 0.05460906 | 1,340 | | | 1,340 |
| 01015180 | Veterans' Services | 713 | 0.03239289 | 795 | | | 795 |
| 01024300 | Health & Human Services Agency | 301 | 0.01367498 | 336 | | | 336 |
| 02261120 | Facilities Internal Service Fund | 763 | 0.03466449 | 850 | | | 850 |
| 02280000 | Data Processing ISF | 231 | 0.01049475 | 257 | | | 257 |
| 99999999 | Other | 11,388 | 0.51737767 | 12,693 | | | 12,693 |
| Total | | <u>22,011</u> | <u>1.00000000</u> | <u>24,534</u> | - | - | <u>24,534</u> |

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|----------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|----------|
| 01011090 | <i>Personnel</i> | 25 | 0.00322997 | - | | | - |
| 01012285 | Planning & Community Development | 118 | 0.01524548 | - | | | - |
| 01042110 | Sheriff | 3,839 | 0.49599483 | - | | | - |
| 01042140 | Jail | 744 | 0.09612403 | - | | | - |
| 01042150 | Probation | 173 | 0.02235142 | - | | | - |
| 02261120 | Facilities Internal Service Fund | 2,841 | 0.36705426 | - | | | - |
| Total | | <u>7,740</u> | <u>1.00000000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|----------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|--------------|
| 01012285 | Planning & Community Development | 1,014 | 0.26201550 | 1,257 | - | | 1,257 |
| 01200000 | Road | 1,661 | 0.42919897 | 2,059 | - | | 2,059 |
| 02000000 | Solid Waste | 298 | 0.07700258 | 369 | - | | 369 |
| 02260000 | Public Works Agency | 529 | 0.13669251 | 656 | - | | 656 |
| 02261120 | Facilities Internal Service Fund | 112 | 0.02894057 | 139 | - | | 139 |
| 04260000 | Transportation Administration | 256 | 0.06614987 | 317 | - | | 317 |
| Total | | <u>3,870</u> | <u>1.00000000</u> | <u>4,798</u> | - | - | <u>4,798</u> |

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|---------|---------------------|----------------------|-------------------|------------------|-------------------|------------|
| 01042110 | Sheriff | 2,640 | 1.00000000 | 138 | - | | 138 |
| | Total | <u>2,640</u> | <u>1.00000000</u> | <u>138</u> | <u>-</u> | <u>-</u> | <u>138</u> |

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|--------------------------|---------------------|----------------------|-------------------|------------------|-------------------|----------|
| 01012180 | Agriculture Commissioner | 1,978 | 0.96582031 | - | - | - | - |
| 05210000 | Air Pollution District | 70 | 0.03417969 | - | - | - | - |
| Total | | <u>2,048</u> | <u>1.00000000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|-----------------|---------------------|----------------------|-------------------|------------------|-------------------|--------------|
| 01012240 | Public Guardian | 261 | 0.03641183 | 77 | - | | 77 |
| 01024010 | Public Health | 2,715 | 0.37876674 | 797 | - | | 797 |
| 01024012 | Mental Health | 4,192 | 0.58482143 | 1,230 | - | | 1,230 |
| Total | | <u>7,168</u> | <u>1.00000000</u> | <u>2,103</u> | <u>-</u> | <u>-</u> | <u>2,103</u> |

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|-------------------|---------------------|----------------------|-------------------|------------------|-------------------|--------------|
| 01042090 | District Attorney | 3,234 | 1.00000000 | 1,787 | - | | 1,787 |
| | Total | <u>3,234</u> | <u>1.00000000</u> | <u>1,787</u> | <u>-</u> | <u>-</u> | <u>1,787</u> |

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|-------|---------------------|----------------------|-------------------|------------------|-------------------|---------------|
| 99999999 | Other | 7,600 | 1.00000000 | 56,138 | - | | 56,138 |
| | Total | <u>7,600</u> | <u>1.00000000</u> | <u>56,138</u> | <u>-</u> | <u>-</u> | <u>56,138</u> |

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|----------------------|---------------------|----------------------|-------------------|------------------|-------------------|----------|
| 01024014 | Alcohol & Drug Abuse | 6,156 | 1.00000000 | - | - | | - |
| Total | | <u>6,156</u> | <u>1.00000000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
 BUILDING USE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|-------|---------------------|----------------------|-------------------|------------------|-------------------|----------------|
| 01042140 | Jail | 24,206 | 1.00000000 | 124,853 | - | | 124,853 |
| | Total | <u>24,206</u> | <u>1.00000000</u> | <u>124,853</u> | <u>-</u> | <u>-</u> | <u>124,853</u> |

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|------------|---------------------|----------------------|-------------------|------------------|-------------------|--------------|
| 01012060 | Grand Jury | 4,939 | 0.35115535 | 3,368 | - | | 3,368 |
| 99999999 | Other | 9,126 | 0.64884465 | 6,223 | - | | 6,223 |
| Total | | <u>14,065</u> | <u>1.00000000</u> | <u>9,591</u> | <u>-</u> | <u>-</u> | <u>9,591</u> |

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|---------|---------------------|----------------------|-------------------|------------------|-------------------|----------|
| 01042110 | Sheriff | 1,513 | 1.00000000 | - | - | | - |
| | Total | <u>1,513</u> | <u>1.00000000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|---------------|---------------------|----------------------|-------------------|------------------|-------------------|--------------|
| 01055340 | Child Support | 2,379 | 1.00000000 | 7,333 | - | | 7,333 |
| | Total | <u>2,379</u> | <u>1.00000000</u> | <u>7,333</u> | <u>-</u> | <u>-</u> | <u>7,333</u> |

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|-------|---------------------|----------------------|-------------------|------------------|-------------------|----------|
| 99999999 | Other | 4,247 | 1.00000000 | - | - | - | - |
| | Total | <u>4,247</u> | <u>1.00000000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|---------------|---------------------|----------------------|-------------------|------------------|-------------------|--------------|
| 01024012 | Mental Health | 2,448 | 1.00000000 | 8,770 | - | | 8,770 |
| | Total | <u>2,448</u> | <u>1.00000000</u> | <u>8,770</u> | <u>-</u> | <u>-</u> | <u>8,770</u> |

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
BUILDING USE

| FY 2017-18 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 | 7,522 | - | - | - | - | 6,433 | - |
| 01011080 | County Counsel | 717 | - | - | - | - | - | - |
| 01011090 | Personnel | 1,145 | - | - | - | - | - | - |
| 01011010 | Board of Supervisors | 4,855 | - | - | - | - | - | - |
| 01011070 | Assessor | 3,322 | - | - | - | - | 3,322 | - |
| 01011100 | Elections | 1,743 | - | - | - | - | 1,286 | - |
| 01012060 | Grand Jury | 3,368 | - | - | - | - | - | - |
| 01012180 | Agriculture Commissioner | 2,533 | - | - | - | - | - | - |
| 01012220 | Recorder | 4,057 | - | - | - | - | 2,718 | - |
| 01012240 | Public Guardian | 77 | - | - | - | - | - | - |
| 01012285 | Planning & Community Development | 1,257 | - | - | - | - | - | - |
| 01015180 | Veterans' Services | 795 | - | - | - | - | - | - |
| 01024010 | Public Health | 797 | - | - | - | - | - | - |
| 01024012 | Mental Health | 10,000 | - | - | - | - | - | - |
| 01024300 | Health & Human Services Agency | 336 | - | - | - | - | - | - |
| 01042090 | District Attorney | 1,787 | - | - | - | - | - | - |
| 01042110 | Sheriff | 1,178 | - | - | - | - | - | 1,040 |
| 01042113 | Sheriff's Dispatch | 440 | - | - | - | - | - | 440 |
| 01042140 | Jail | 124,853 | - | - | - | - | - | - |
| 01042150 | Probation | 1,807 | - | - | - | - | - | 1,807 |
| 01055340 | Child Support | 7,333 | - | - | - | - | - | - |
| 01200000 | Road | 2,059 | - | - | - | - | - | - |
| 02000000 | Solid Waste | 369 | - | - | - | - | - | - |
| 02260000 | Public Works Agency | 656 | - | - | - | - | - | - |
| 02261120 | Facilities Internal Service Fund | 989 | - | - | - | - | - | - |
| 02280000 | Data Processing ISF | 257 | - | - | - | - | - | - |
| 04260000 | Transportation Administration | 317 | - | - | - | - | - | - |
| 05210000 | Air Pollution District | 1,731 | - | - | - | - | - | - |
| 99999999 | Other | 75,054 | - | - | - | - | - | - |
| Total | | 261,355 | - | - | - | - | 13,759 | 3,287 |

COUNTY OF GLENN
BUILDING USE

| | 720 N. Colusa Street | 525 W. Sycamore | 132 S. Murdock | 777 N. Colusa | 821 E. South (Metal) | 720 N. Colusa (Weed) | 240 & 242 N. Villa | 125 S. Murdock | 306 N. Villa |
|---|-------------------------|--------------------|-------------------|------------------|----------------------------|----------------------------|-----------------------|-------------------|-----------------|
| FY 2017-18 Actual | | | | | | | | | |
| 01011040 Department of Finance | - | 1,089 | - | - | - | - | - | - | - |
| 01011080 County Counsel | - | 717 | - | - | - | - | - | - | - |
| 01011090 Personnel | - | 1,145 | - | - | - | - | - | - | - |
| 01011010 Board of Supervisors | - | 4,855 | - | - | - | - | - | - | - |
| 01011070 Assessor | - | - | - | - | - | - | - | - | - |
| 01011100 Elections | - | 457 | - | - | - | - | - | - | - |
| 01012060 Grand Jury | - | - | - | - | - | - | - | - | - |
| 01012180 Agriculture Commissioner | 2,533 | - | - | - | - | - | - | - | - |
| 01012220 Recorder | - | 1,340 | - | - | - | - | - | - | - |
| 01012240 Public Guardian | - | - | - | - | - | - | 77 | - | - |
| 01012285 Planning & Community Development | - | - | - | 1,257 | - | - | - | - | - |
| 01015180 Veterans' Services | - | 795 | - | - | - | - | - | - | - |
| 01024010 Public Health | - | - | - | - | - | - | 797 | - | - |
| 01024012 Mental Health | - | - | - | - | - | - | 1,230 | - | - |
| 01024300 Health & Human Services Agency | - | 336 | - | - | - | - | - | - | - |
| 01042090 District Attorney | - | - | - | - | - | - | - | 1,787 | - |
| 01042110 Sheriff | - | - | - | - | 138 | - | - | - | - |
| 01042113 Sheriff's Dispatch | - | - | - | - | - | - | - | - | - |
| 01042140 Jail | - | - | - | - | - | - | - | - | - |
| 01042150 Probation | - | - | - | - | - | - | - | - | - |
| 01055340 Child Support | - | - | - | - | - | - | - | - | - |
| 01200000 Road | - | - | - | 2,059 | - | - | - | - | - |
| 02000000 Solid Waste | - | - | - | 369 | - | - | - | - | - |
| 02260000 Public Works Agency | - | - | - | 656 | - | - | - | - | - |
| 02261120 Facilities Internal Service Fund | - | 850 | - | 139 | - | - | - | - | - |
| 02280000 Data Processing ISF | - | 257 | - | - | - | - | - | - | - |
| 04260000 Transportation Administration | - | - | - | 317 | - | - | - | - | - |
| 05210000 Air Pollution District | 1,731 | - | - | - | - | - | - | - | - |
| 99999999 Other | - | 12,693 | - | - | - | - | - | - | 56,138 |
| Total | 4,264 | 24,534 | - | 4,798 | 138 | - | 2,103 | 1,787 | 56,138 |

COUNTY OF GLENN
BUILDING USE

| | 1187 E. South Street | 141 S. Lassen (Jail) | 327 Fourth Street | 125 County Road G | 120 S. Marshall | 300 Broadway | 1167 E. South |
|---|----------------------------|----------------------------|----------------------|-------------------------|--------------------|-----------------|------------------|
| FY 2017-18 Actual | | | | | | | |
| 01011040 Department of Finance | - | - | - | - | - | - | - |
| 01011080 County Counsel | - | - | - | - | - | - | - |
| 01011090 Personnel | - | - | - | - | - | - | - |
| 01011010 Board of Supervisors | - | - | - | - | - | - | - |
| 01011070 Assessor | - | - | - | - | - | - | - |
| 01011100 Elections | - | - | - | - | - | - | - |
| 01012060 Grand Jury | - | - | 3,368 | - | - | - | - |
| 01012180 Agriculture Commissioner | - | - | - | - | - | - | - |
| 01012220 Recorder | - | - | - | - | - | - | - |
| 01012240 Public Guardian | - | - | - | - | - | - | - |
| 01012285 Planning & Community Development | - | - | - | - | - | - | - |
| 01015180 Veterans' Services | - | - | - | - | - | - | - |
| 01024010 Public Health | - | - | - | - | - | - | - |
| 01024012 Mental Health | - | - | - | - | - | - | 8,770 |
| 01024300 Health & Human Services Agency | - | - | - | - | - | - | - |
| 01042090 District Attorney | - | - | - | - | - | - | - |
| 01042110 Sheriff | - | - | - | - | - | - | - |
| 01042113 Sheriff's Dispatch | - | - | - | - | - | - | - |
| 01042140 Jail | - | 124,853 | - | - | - | - | - |
| 01042150 Probation | - | - | - | - | - | - | - |
| 01055340 Child Support | - | - | - | - | 7,333 | - | - |
| 01200000 Road | - | - | - | - | - | - | - |
| 02000000 Solid Waste | - | - | - | - | - | - | - |
| 02260000 Public Works Agency | - | - | - | - | - | - | - |
| 02261120 Facilities Internal Service Fund | - | - | - | - | - | - | - |
| 02280000 Data Processing ISF | - | - | - | - | - | - | - |
| 04260000 Transportation Administration | - | - | - | - | - | - | - |
| 05210000 Air Pollution District | - | - | - | - | - | - | - |
| 99999999 Other | - | - | 6,223 | - | - | - | - |
| Total | - | 124,853 | 9,591 | - | 7,333 | - | 8,770 |

**COUNTY OF GLENN
EQUIPMENT USE**

2/14/2019

FY 2017-18 Actual

Non-Federal entities may be compensated for the use of its equipment and software projects capitalized in accordance with GAAP. Equipment use allowance schedules were converted in fiscal year 2014-15 from a 6.67% use allowance calculation to a straight-line depreciation calculation to comply with 2 CRF 200 §200.436 guidelines. During a review of the fixed asset system adjustments have been made to bring the fixed asset system in to balance with audited financial statements. Assets are removed when they have been fully depreciated and/or reach end of useful life. Detailed asset information and depreciation schedules are shown on schedule 2.01A and 2.01B. Equipment owned by Enterprise Funds and Internal Service Funds are not included in this calculation. Equipment which has been expensed to Grant Programs such as Mental Health, Social Services, Child Support, Homeland Security grants, Road, Job Training Partnership Act fund are also excluded from this calculation. The County did not bill for these costs in fiscal year 2017-2018.

| Org Key | Department | Cost of Asset as of 6/30/2017 | Additions | Deletions | Cost of Asset as of 6/30/2018 | Prior YTD Use Allow Charged | 2017/18 Depreciation Use Allow | Net Book Value |
|---------------------------------|---------------------------------|-------------------------------------|---------------|-----------------|-------------------------------------|-----------------------------------|--------------------------------------|-------------------|
| 01011070 | Assessor | 6,778 | - | - | 6,778 | (323) | (968) | 5,487 |
| 01011100 | Elections | 26,944 | - | - | 26,944 | (1,796) | (5,389) | 19,759 |
| 01011121 | In-House Projects | 56,947 | 12,548 | - | 69,495 | (9,854) | (6,807) | 52,834 |
| 01011201 | Data Processing Finance Network | 707,414 | - | - | 707,414 | (102,139) | (120,026) | 485,249 |
| 01012180 | Ag Commissioner | 23,684 | - | - | 23,684 | (395) | (4,737) | 18,552 |
| 01012220 | Recorder | 5,986 | - | - | 5,986 | (1,696) | (1,197) | 3,093 |
| 01042110 | Sheriff | 287,634 | - | (6,865) | 280,769 | (164,823) | (35,859) | 80,087 |
| 01042150 | Probation | 73,978 | - | - | 73,978 | (49,320) | (15,899) | 8,759 |
| 01042155 | Juvenile Hall | 39,591 | - | (39,591) | - | - | - | - |
| 01042360 | Boat Patrol | 5,003 | - | - | 5,003 | (833) | (1,001) | 3,169 |
| GRAND TOTAL FIXED ASSETS | | 1,276,875 | 12,548 | (46,456) | 1,243,332 | (331,179) | (191,883) | 676,989 |

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

2/14/2019

| Org Key | Dept | Tag # | Description | Acquisition Date | Useful Life | Cost of Asset as of 06/30/2017 | Additions | Deletions | Cost of Asset as of 6/30/2018 | Prior YTD Use Allow Charged | 2017-18 Depreciation Use Allow | Net Book Value |
|---------------|--------------------|-------|------------------------------------|------------------|-------------|--------------------------------|---------------|-----------------|-------------------------------|-----------------------------|--------------------------------|----------------|
| 01011070 | Assessor | 6517 | Mayline File Cabinet | 03/27/17 | 7 | 6,778 | - | - | 6,778 | (323) | (968) | 5,487 |
| 01011100 | Elections | 6519 | ImageCast Voting System | 03/10/17 | 7 | 26,944 | - | - | 26,944 | (1,796) | (5,389) | 19,759 |
| 01011121 | In-House Projects | 6491 | Phone System Server | 01/28/15 | 5 | 9,821 | - | - | 9,821 | (4,747) | (1,964) | 3,110 |
| 01011121 | In-House Projects | 6499 | 3-Ton Package A/C Unit | 02/03/16 | 5 | 6,476 | - | - | 6,476 | (1,835) | (1,295) | 3,346 |
| 01011121 | In-House Projects | 6509 | 5-Ton Lennox A/C Unit | 05/13/16 | 15 | 7,421 | - | - | 7,421 | (577) | (495) | 6,349 |
| 01011121 | In-House Projects | 6512 | Health Dept 5x A/C Units | 04/19/16 | 15 | 26,605 | - | - | 26,605 | (2,217) | (1,774) | 22,614 |
| 01011121 | In-House Projects | 6513 | Elections A/C Unit | 06/15/16 | 15 | 6,624 | - | - | 6,624 | (478) | (442) | 5,704 |
| 01011121 | In-House Projects | 6514 | Bay Alarm System | 07/17/17 | 15 | - | 12,548 | - | 12,548 | - | (837) | 11,711 |
| 01011201 | DP Finance Network | 6415 | ONESolution Software | 09/19/16 | 5 | 131,914 | - | - | 131,914 | (21,985) | (26,383) | 83,546 |
| 01011201 | DP Finance Network | 6496 | Megabyte Software | 03/25/16 | 5 | 200,000 | - | - | 200,000 | (53,333) | (40,000) | 106,667 |
| 01011201 | DP Finance Network | 6502 | Cisco Phone System | 01/13/17 | 7 | 375,500 | - | - | 375,500 | (26,821) | (53,643) | 295,036 |
| 01012180 | Ag Commissioner | 6458 | 2017 Ford F150 | 06/30/17 | 5 | 23,684 | - | - | 23,684 | (395) | (4,737) | 18,552 |
| 01012220 | Recorder | 6505 | CDW Scanner | 02/26/16 | 5 | 5,986 | - | - | 5,986 | (1,696) | (1,197) | 3,093 |
| 01042110 | Sheriff | 5993 | Camo Cam Surveillance System | 06/30/05 | 12 | 6,865 | - | (6,865) | - | - | - | - |
| 01042110 | Sheriff | 6031 | Olympian Standby Generator | 06/30/06 | 12 | 31,218 | - | - | 31,218 | (24,462) | (2,602) | 4,154 |
| 01042110 | Sheriff | 6129 | Air Trailer | 06/30/08 | 10 | 46,163 | - | - | 46,163 | (32,324) | (4,616) | 9,223 |
| 01042110 | Sheriff | 6289 | Dell Power Vault | 08/01/10 | 7 | 6,538 | - | - | 6,538 | (4,546) | (78) | 1,914 |
| 01042110 | Sheriff | 6327 | Red Mountain Voter Enhancement | 06/30/12 | 10 | 12,539 | - | - | 12,539 | (5,434) | (1,254) | 5,851 |
| 01042110 | Sheriff | 6333 | CA LE Teletype System (CLETS) | 06/30/12 | 10 | 86,667 | - | - | 86,667 | (37,561) | (8,667) | 40,439 |
| 01042110 | Sheriff | 6354 | K-9 Miky | 04/04/13 | 10 | 8,875 | - | - | 8,875 | (3,846) | (888) | 4,141 |
| 01042110 | Sheriff | 6377 | 2014 Ford Explorer | 06/30/14 | 5 | 37,954 | - | - | 37,954 | (22,772) | (7,591) | 7,591 |
| 01042110 | Sheriff | 6423 | Radio Console | 04/25/14 | 5 | 50,815 | - | - | 50,815 | (33,878) | (10,163) | 6,774 |
| 01042150 | Probation | 6388 | 2014 Ford Explorer | 03/26/14 | 5 | 28,913 | - | - | 28,913 | (19,276) | (5,783) | 3,854 |
| 01042150 | Probation | 6388B | 2014 Ford Explorer Police Upgrade | 10/20/14 | 4 | 6,350 | - | - | 6,350 | (4,219) | (1,588) | 543 |
| 01042150 | Probation | 6388C | 2014 Ford Explorer Animal Upgrade | 07/31/15 | 3 | 3,537 | - | - | 3,537 | (2,358) | (1,179) | - |
| 01042150 | Probation | 6397 | 2014 Ford Explorer | 04/25/14 | 5 | 28,913 | - | - | 28,913 | (19,276) | (5,783) | 3,854 |
| 01042150 | Probation | 6397B | 2014 Ford Explorer Police Upgrade | 10/20/14 | 4 | 6,265 | - | - | 6,265 | (4,191) | (1,566) | 508 |
| 01042155 | Juvenile Hall | 6227 | Generator | 07/30/09 | 7 | 39,591 | - | (39,591) | - | - | - | - |
| 01042360 | Boat Patrol | 5860 | Thunderjet Boat Electronic Upgrade | 09/30/16 | 5 | 5,003 | - | - | 5,003 | (833) | (1,001) | 3,169 |
| TOTALS | | | | | | 1,233,959 | 12,548 | (46,456) | 1,200,051 | (331,179) | (191,883) | 676,989 |

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 (4 mos) | 2016-17 | 323 | | 323 | |
| 2 | 2017-18 | 968 | | 968 | |
| 3 | 2018-19 | 968 | | - | |
| 4 | 2019-20 | 968 | | - | |
| 5 | 2020-21 | 968 | | - | |
| 6 | 2021-22 | 968 | | - | |
| 7 | 2022-23 | 968 | | - | |
| 8 (8 mos) | 2023-24 | 646 | | - | |
| Totals | | 6,778 | | 1,291 | 5,487 |

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 (4 mos) | 2016-17 | 1,796 | | 1,796 | |
| 2 | 2017-18 | 5,389 | | 5,389 | |
| 3 | 2018-19 | 5,389 | | - | |
| 4 | 2019-20 | 5,389 | | - | |
| 5 | 2020-21 | 5,389 | | - | |
| 6 (8 mos) | 2021-22 | 3,593 | | - | |
| Totals | | 26,944 | | 7,185 | 19,759 |

**COUNTY OF GLENN
EQUIPMENT USE**

2/14/2019

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 (5 mos) | 2014-15 | 818 | | 818 | |
| 2 | 2015-16 | 1,964 | | 1,964 | |
| 3 | 2016-17 | 1,964 | | 1,964 | |
| 4 | 2017-18 | 1,964 | | 1,964 | |
| 5 | 2018-19 | 1,964 | | - | |
| 6 (7 mos) | 2019-20 | 1,146 | | - | |
| Totals | | 9,821 | | 6,711 | 3,110 |

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 (5 mos) | 2015-16 | 540 | | 540 | |
| 2 | 2016-17 | 1,295 | | 1,295 | |
| 3 | 2017-18 | 1,295 | | 1,295 | |
| 4 | 2018-19 | 1,295 | | - | |
| 5 | 2019-20 | 1,295 | | - | |
| 6 (7 mos) | 2020-21 | 756 | | - | |
| Totals | | 6,476 | | 3,130 | 3,346 |

EQUIPMENT USE

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 (2 mos) | 2015-16 | 82 | | 82 | |
| 2 | 2016-17 | 495 | | 495 | |
| 3 | 2017-18 | 495 | | 495 | |
| 4 | 2018-19 | 495 | | - | |
| 5 | 2019-20 | 495 | | - | |
| 6 | 2020-21 | 495 | | - | |
| 7 | 2021-22 | 495 | | - | |
| 8 | 2022-23 | 495 | | - | |
| 9 | 2023-24 | 495 | | - | |
| 10 | 2024-25 | 495 | | - | |
| 11 | 2025-26 | 495 | | - | |
| 12 | 2026-27 | 495 | | - | |
| 13 | 2027-28 | 495 | | - | |
| 14 | 2028-29 | 495 | | - | |
| 15 | 2029-30 | 495 | | - | |
| 16 (10 mos) | 2030-31 | 412 | | - | |
| Totals | | 7,421 | | 1,072 | 6,349 |

EQUIPMENT USE

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 (3 mos) | 2015-16 | 443 | | 443 | |
| 2 | 2016-17 | 1,774 | | 1,774 | |
| 3 | 2017-18 | 1,774 | | 1,774 | |
| 4 | 2018-19 | 1,774 | | - | |
| 5 | 2019-20 | 1,774 | | - | |
| 6 | 2020-21 | 1,774 | | - | |
| 7 | 2021-22 | 1,774 | | - | |
| 8 | 2022-23 | 1,774 | | - | |
| 9 | 2023-24 | 1,774 | | - | |
| 10 | 2024-25 | 1,774 | | - | |
| 11 | 2025-26 | 1,774 | | - | |
| 12 | 2026-27 | 1,774 | | - | |
| 13 | 2027-28 | 1,774 | | - | |
| 14 | 2028-29 | 1,774 | | - | |
| 15 | 2029-30 | 1,774 | | - | |
| 16 (9 mos) | 2030-31 | 1,330 | | - | |
| Totals | | 26,605 | | 3,991 | 22,614 |

EQUIPMENT USE

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 (1 mos) | 2015-16 | 37 | | 37 | |
| 2 | 2016-17 | 442 | | 442 | |
| 3 | 2017-18 | 442 | | 442 | |
| 4 | 2018-19 | 442 | | - | |
| 5 | 2019-20 | 442 | | - | |
| 6 | 2020-21 | 442 | | - | |
| 7 | 2021-22 | 442 | | - | |
| 8 | 2022-23 | 442 | | - | |
| 9 | 2023-24 | 442 | | - | |
| 10 | 2024-25 | 442 | | - | |
| 11 | 2025-26 | 442 | | - | |
| 12 | 2026-27 | 442 | | - | |
| 13 | 2027-28 | 442 | | - | |
| 14 | 2028-29 | 442 | | - | |
| 15 | 2029-30 | 442 | | - | |
| 16 (11 mos) | 2030-31 | 405 | | - | |
| Totals | | 6,624 | | 920 | 5,704 |

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

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 | 2017-18 | 837 | | 837 | |
| 2 | 2018-19 | 837 | | - | |
| 3 | 2019-20 | 837 | | - | |
| 4 | 2020-21 | 837 | | - | |
| 5 | 2021-22 | 837 | | - | |
| 6 | 2022-23 | 837 | | - | |
| 7 | 2023-24 | 837 | | - | |
| 8 | 2024-25 | 837 | | - | |
| 9 | 2025-26 | 837 | | - | |
| 10 | 2026-27 | 837 | | - | |
| 11 | 2027-28 | 837 | | - | |
| 12 | 2028-29 | 837 | | - | |
| 13 | 2029-30 | 837 | | - | |
| 14 | 2030-31 | 837 | | - | |
| 15 | 2031-32 | 837 | | - | |
| Totals | | 12,548 | | 837 | 11,711 |

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 (10 mos) | 2016-17 | 21,986 | | 21,986 | |
| 2 | 2017-18 | 26,383 | | 26,383 | |
| 3 | 2018-19 | 26,383 | | - | |
| 4 | 2019-20 | 26,383 | | - | |
| 5 | 2020-21 | 26,383 | | - | |
| 6 (2 mos) | 2021-22 | 4,397 | | - | |
| Totals | | 131,914 | | 48,368 | 83,546 |

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 (4 mos) | 2015-16 | 13,333 | | 13,333 | |
| 2 | 2016-17 | 40,000 | | 40,000 | |
| 3 | 2017-18 | 40,000 | | 40,000 | |
| 4 | 2018-19 | 40,000 | | - | |
| 5 | 2019-20 | 40,000 | | - | |
| 6 (8 mos) | 2020-21 | 26,667 | | - | |
| Totals | | 200,000 | | 93,333 | 106,667 |

EQUIPMENT USE

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 (6 mos) | 2016-17 | 26,821 | | 26,821 | |
| 2 | 2017-18 | 53,643 | | 53,643 | |
| 3 | 2018-19 | 53,643 | | - | |
| 4 | 2019-20 | 53,643 | | - | |
| 5 | 2020-21 | 53,643 | | - | |
| 6 | 2021-22 | 53,643 | | - | |
| 7 | 2022-23 | 53,643 | | - | |
| 8 (6 mos) | 2023-24 | 26,821 | | - | |
| Totals | | 375,500 | | 80,464 | 295,036 |

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 (1 mos) | 2016-17 | 395 | | 395 | |
| 2 | 2017-18 | 4,737 | | 4,737 | |
| 3 | 2018-19 | 4,737 | | - | |
| 4 | 2019-20 | 4,737 | | - | |
| 5 | 2020-21 | 4,737 | | - | |
| 6 (11 mos) | 2021-22 | 4,342 | | - | |
| Totals | | 23,684 | | 5,132 | 18,552 |

EQUIPMENT USE

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 (5 mos) | 2015-16 | 499 | | 499 | |
| 2 | 2016-17 | 1,197 | | 1,197 | |
| 3 | 2017-18 | 1,197 | | 1,197 | |
| 4 | 2018-19 | 1,197 | | - | |
| 5 | 2019-20 | 1,197 | | - | |
| 6 (7 mos) | 2020-21 | 698 | | - | |
| Totals | | 5,986 | | 2,893 | 3,093 |

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 | 2006-07 | 2,602 | 2,082 | 2,082 | |
| 2 | 2007-08 | 2,602 | 2,082 | 2,082 | |
| 3 | 2008-09 | 2,602 | 2,082 | 2,082 | |
| 4 | 2009-10 | 2,602 | 2,082 | 2,082 | |
| 5 | 2010-11 | 2,602 | 2,082 | 2,082 | |
| 6 | 2011-12 | 2,602 | 2,082 | 2,082 | |
| 7 | 2012-13 | 2,602 | 2,082 | 2,082 | |
| 8 | 2013-14 | 2,602 | 2,082 | 2,082 | |
| 9 | 2014-15 | 2,602 | | 2,602 | |
| 10 | 2015-16 | 2,602 | | 2,602 | |
| 11 | 2016-17 | 2,602 | | 2,602 | |
| 12 | 2017-18 | 2,602 | | 2,602 | |
| Totals | | 31,218 | | 27,064 | 4,154 |

EQUIPMENT USE

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 | 2008-09 | 4,616 | 3,079 | 3,079 | |
| 2 | 2009-10 | 4,616 | 3,079 | 3,079 | |
| 3 | 2010-11 | 4,616 | 3,079 | 3,079 | |
| 4 | 2011-12 | 4,616 | 3,079 | 3,079 | |
| 5 | 2012-13 | 4,616 | 3,079 | 3,079 | |
| 6 | 2013-14 | 4,616 | 3,079 | 3,079 | |
| 7 | 2014-15 | 4,616 | | 4,616 | |
| 8 | 2015-16 | 4,616 | | 4,616 | |
| 9 | 2016-17 | 4,616 | | 4,616 | |
| 10 | 2017-18 | 4,616 | | 4,616 | |
| Totals | | 46,163 | | 36,940 | 9,223 |

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 (11 mos) | 2010-11 | 856 | 436 | 436 | |
| 2 | 2011-12 | 934 | 436 | 436 | |
| 3 | 2012-13 | 934 | 436 | 436 | |
| 4 | 2013-14 | 934 | 436 | 436 | |
| 5 | 2014-15 | 934 | | 934 | |
| 6 | 2015-16 | 934 | | 934 | |
| 7 | 2016-17 | 934 | | 934 | |
| 8 (1 mos) | 2017-18 | 78 | | 78 | |
| Totals | | 6,538 | | 4,624 | 1,914 |

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 | 2012-13 | 1,254 | 836 | 836 | |
| 2 | 2013-14 | 1,254 | 836 | 836 | |
| 3 | 2014-15 | 1,254 | | 1,254 | |
| 4 | 2015-16 | 1,254 | | 1,254 | |
| 5 | 2016-17 | 1,254 | | 1,254 | |
| 6 | 2017-18 | 1,254 | | 1,254 | |
| 7 | 2018-19 | 1,254 | | - | |
| 8 | 2019-20 | 1,254 | | - | |
| 9 | 2020-21 | 1,254 | | - | |
| 10 | 2021-22 | 1,254 | | - | |
| Totals | | 12,539 | | 6,688 | 5,851 |

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 | 2012-13 | 8,667 | 5,781 | 5,781 | |
| 2 | 2013-14 | 8,667 | 5,781 | 5,781 | |
| 3 | 2014-15 | 8,667 | | 8,667 | |
| 4 | 2015-16 | 8,667 | | 8,667 | |
| 5 | 2016-17 | 8,667 | | 8,667 | |
| 6 | 2017-18 | 8,667 | | 8,667 | |
| 7 | 2018-19 | 8,667 | | - | |
| 8 | 2019-20 | 8,667 | | - | |
| 9 | 2020-21 | 8,667 | | - | |
| 10 | 2021-22 | 8,667 | | - | |
| Totals | | 86,667 | | 46,228 | 40,439 |

EQUIPMENT USE

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 (3 mos) | 2012-13 | 222 | 592 | 592 | |
| 2 | 2013-14 | 888 | 592 | 592 | |
| 3 | 2014-15 | 888 | | 888 | |
| 4 | 2015-16 | 888 | | 888 | |
| 5 | 2016-17 | 888 | | 888 | |
| 6 | 2017-18 | 888 | | 888 | |
| 7 | 2018-19 | 888 | | - | |
| 8 | 2019-20 | 888 | | - | |
| 9 | 2020-21 | 888 | | - | |
| 10 | 2021-22 | 888 | | - | |
| 11 (9 mos) | 2022-23 | 666 | | - | |
| Totals | | 8,875 | | 4,734 | 4,141 |

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 | 2014-15 | 7,591 | - | 7,591 | |
| 2 | 2015-16 | 7,591 | | 7,591 | |
| 3 | 2016-17 | 7,591 | | 7,591 | |
| 4 | 2017-18 | 7,591 | | 7,591 | |
| 5 | 2018-19 | 7,591 | | - | |
| Totals | | 37,954 | | 30,363 | 7,591 |

EQUIPMENT USE

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 (2 mos) | 2013-14 | 1,694 | 3,389 | 3,389 | |
| 2 | 2014-15 | 10,163 | | 10,163 | |
| 3 | 2015-16 | 10,163 | | 10,163 | |
| 4 | 2016-17 | 10,163 | | 10,163 | |
| 5 | 2017-18 | 10,163 | | 10,163 | |
| 6 (10 mos) | 2018-19 | 8,469 | | - | |
| Totals | | 50,815 | | 44,041 | 6,774 |

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 (3 mos) | 2013-14 | 1,446 | 1,928 | 1,928 | |
| 2 | 2014-15 | 5,783 | | 5,783 | |
| 3 | 2015-16 | 5,783 | | 5,783 | |
| 4 | 2016-17 | 5,783 | | 5,783 | |
| 5 | 2017-18 | 5,783 | | 5,783 | |
| 6 (9 mos) | 2018-19 | 4,337 | | - | |
| Totals | | 28,913 | | 25,059 | 3,854 |

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

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 (8 mos) | 2014-15 | 1,058 | - | 1,044 | |
| 2 | 2015-16 | 1,588 | | 1,588 | |
| 3 | 2016-17 | 1,588 | | 1,588 | |
| 4 | 2017-18 | 1,588 | | 1,588 | |
| 5 (4 mos) | 2018-19 | 529 | | - | |
| Totals | | 6,350 | | 5,807 | 543 |

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

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

EQUIPMENT USE

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 (2 mos) | 2013-14 | 964 | 1,928 | 1,928 | |
| 2 | 2014-15 | 5,783 | | 5,783 | |
| 3 | 2015-16 | 5,783 | | 5,783 | |
| 4 | 2016-17 | 5,783 | | 5,783 | |
| 5 | 2017-18 | 5,783 | | 5,783 | |
| 6 (10 mos) | 2018-19 | 4,819 | | - | |
| Totals | | 28,913 | | 25,059 | 3,854 |

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

| Asset Life | Fiscal Year | Financial Statement Depreciation | Use Allowance | Allowable Cost | Net Book Value |
|---------------|-------------|----------------------------------|---------------|----------------|----------------|
| 1 (8 mos) | 2014-15 | 1,044 | - | 1,058 | |
| 2 | 2015-16 | 1,566 | | 1,566 | |
| 3 | 2016-17 | 1,566 | | 1,566 | |
| 4 | 2017-18 | 1,566 | | 1,566 | |
| 5 (4 mos) | 2018-19 | 522 | | - | |
| Totals | | 6,265 | | 5,757 | 508 |

EQUIPMENT USE

DEPRECIATION BASIS EQUIPMENT USE ALLOWANCE

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

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

COUNTY OF GLENN
EQUIPMENT USE

| FY 2017-18 Actual | Total | General & Admin | Equipment Use |
|--|-----------------------|--------------------------------|--------------------------|
| Time % | | | |
| Other Expenditures & Costs | | | |
| Equipment Use | 191,883 | | 191,883 |
| Expenditures Per Financial Statements | <u>191,883</u> | <u>-</u> | <u>191,883</u> |
| Cost Adjustments | | | |
| Functional Cost | <u>191,883</u> | <u>-</u> | <u>191,883</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>191,883</u></u> | <u><u>-</u></u> | <u><u>191,883</u></u> |

COUNTY OF GLENN
EQUIPMENT USE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|--------------------------|---------------------|----------------------|-------------------|------------------|-------------------|----------------|
| 01011200 | Data Processing | 120,026 | 0.62551659 | 120,026 | | | 120,026 |
| 01011070 | Assessor | 968 | 0.00504474 | 968 | | | 968 |
| 01011100 | Elections | 5,389 | 0.02808482 | 5,389 | | | 5,389 |
| 01011121 | In-House Projects | 6,807 | 0.03547474 | 6,807 | | | 6,807 |
| 01012180 | Agriculture Commissioner | 4,737 | 0.02468692 | 4,737 | | | 4,737 |
| 01012220 | Recorder | 1,197 | 0.00623818 | 1,197 | | | 1,197 |
| 01042110 | Sheriff | 35,859 | 0.18687950 | 35,859 | | | 35,859 |
| 01042150 | Probation | 15,899 | 0.08285778 | 15,899 | | | 15,899 |
| 01042360 | Boat Patrol | 1,001 | 0.00521672 | 1,001 | | | 1,001 |
| Total | | 191,883 | 1.00000000 | 191,883 | - | - | 191,883 |

Basis of Allocation : Depreciation-Based Use Allowance

COUNTY OF GLENN
EQUIPMENT USE

| FY 2017-18 Actual | | Total | Equipment Use |
|--------------------------|--------------------------|----------------|--------------------------|
| 01011200 | Data Processing | 120,026 | 120,026 |
| 01011070 | Assessor | 968 | 968 |
| 01011100 | Elections | 5,389 | 5,389 |
| 01011121 | In-House Projects | 6,807 | 6,807 |
| 01012180 | Agriculture Commissioner | 4,737 | 4,737 |
| 01012220 | Recorder | 1,197 | 1,197 |
| 01042110 | Sheriff | 35,859 | 35,859 |
| 01042150 | Probation | 15,899 | 15,899 |
| 01042360 | Boat Patrol | 1,001 | 1,001 |
| | Total | 191,883 | 191,883 |

FY 2017-18 Actual

Based on action of the Board of Supervisors the County Administrative Officer position was eliminated in fiscal year 2009-10, however, on-going retiree health insurance expenses are being charged to this budget unit.

Previous functions of the County Administrative Officer included:

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

Effective with fiscal year 2018-19 the Board of Supervisors is beginning the process of re-instating the County Administrative Officer service department. County Ordinance #1172 is under consideration and will combine the Clerk of the Board and Personnel functions as divisions of the CAO Department. In order to prevent roll forward variances in future years an estimated budget in the amount of \$280,000, representing salary and benefits plus operating expenses, is included as an adjustment on Schedule A. An adjustment schedule, allocation basis and supporting documentation is included.

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

| FY 2017-18 Actual | Total | General & Admin | Budget & Cost Plan | General Government |
|--|---------------------|--------------------|-----------------------|-----------------------|
| Time % | 100.00% | | 100.00% | |
| Wages & Benefits | | | | |
| Salaries & Wages | | | | |
| Benefits | 8,415 | - | 8,415 | - |
| Expenditures Per Financial Statements | <u>8,415</u> | <u>-</u> | <u>8,415</u> | <u>-</u> |
| Cost Adjustments | | | | |
| Functional Cost | <u>8,415</u> | <u>-</u> | <u>8,415</u> | <u>-</u> |
| Additions - 1st Allocation | | | | |
| Other | | | | |
| Reallocate Admin | | - | - | - |
| Allocable Costs | 8,415 | | 8,415 | |
| Unallocated | - | | | - |
| 1st Allocation | <u>8,415</u> | <u>-</u> | <u>8,415</u> | <u>-</u> |
| Additions - 2nd Allocation | | | | |
| Other | 120 | 120 | | |
| Reallocate Admin | | (120) | 120 | |
| Allocable Costs | 120 | | 120 | |
| Unallocated | - | | | - |
| 2nd Allocation | <u>120</u> | <u>-</u> | <u>120</u> | <u>-</u> |
| Total Allocated | <u><u>8,535</u></u> | <u><u>-</u></u> | <u><u>8,535</u></u> | <u><u>-</u></u> |

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|----------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|-------|
| 01011013 | County Administrative Officer | 15 | 0.00009230 | 1 | - | | 1 |
| 01011040 | Department of Finance | 1,075 | 0.00661473 | 56 | - | | 56 |
| 01011051 | Annual Audit | 87 | 0.00053533 | 5 | - | | 5 |
| 01011080 | County Counsel | 313 | 0.00192596 | 16 | - | | 16 |
| 01011090 | Personnel | 513 | 0.00315661 | 27 | - | | 27 |
| 01011150 | General Insurance | 930 | 0.00572251 | 48 | - | | 48 |
| 01011170 | Employee Benefits | 36 | 0.00022152 | 2 | - | | 2 |
| 01011200 | Data Processing | 464 | 0.00285510 | 24 | - | | 24 |
| 01011010 | Board of Supervisors | 562 | 0.00345812 | 29 | - | 0 | 30 |
| 01011020 | Clerk of the Board | 325 | 0.00199980 | 17 | - | 0 | 17 |
| 01011070 | Assessor | 1,027 | 0.00631938 | 53 | - | 1 | 54 |
| 01011100 | Elections | 299 | 0.00183982 | 15 | - | 0 | 16 |
| 01011180 | Surveyor | 51 | 0.00031382 | 3 | - | 0 | 3 |
| 01012040 | Court Revenues | 946 | 0.00582097 | 49 | - | 1 | 50 |
| 01012060 | Grand Jury | 30 | 0.00018460 | 2 | - | 0 | 2 |
| 01012100 | Indigent Defense | 556 | 0.00342120 | 29 | - | 0 | 29 |
| 01012170 | Flood Control | 30 | 0.00018460 | 2 | - | 0 | 2 |
| 01012180 | Agriculture Commissioner | 1,254 | 0.00771616 | 65 | - | 1 | 66 |
| 01012181 | Water Resources | 496 | 0.00305201 | 26 | - | 0 | 26 |
| 01012220 | Recorder | 404 | 0.00248591 | 21 | - | 0 | 21 |
| 01012230 | Coroner | 94 | 0.00057840 | 5 | - | 0 | 5 |
| 01012240 | Public Guardian | 247 | 0.00151985 | 13 | - | 0 | 13 |
| 01012285 | Planning & Community Development | 1,504 | 0.00925447 | 78 | - | 1 | 79 |
| 01012290 | Animal Control | 304 | 0.00187059 | 16 | - | 0 | 16 |
| 01014022 | Hospital | 28 | 0.00017229 | 1 | - | 0 | 1 |
| 01015180 | Veterans' Services | 118 | 0.00072608 | 6 | - | 0 | 6 |
| 01016040 | Library | 150 | 0.00092299 | 8 | - | 0 | 8 |
| 01016050 | Cooperative Extension | 284 | 0.00174752 | 15 | - | 0 | 15 |
| 01024010 | Public Health | 2,861 | 0.01760442 | 148 | - | 2 | 150 |
| 01024011 | Emergency Preparedness | 353 | 0.00217209 | 18 | - | 0 | 19 |
| 01024012 | Mental Health | 9,432 | 0.05803736 | 488 | - | 7 | 496 |
| 01024014 | Alcohol & Drug Abuse | 1,310 | 0.00806074 | 68 | - | 1 | 69 |

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|---------------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|-------|
| 01024018 | Drug Court | 340 | 0.00209210 | 18 | - | 0 | 18 |
| 01024020 | Maternal & Child Health | 146 | 0.00089837 | 8 | - | 0 | 8 |
| 01024025 | Women, Infants & Children | 777 | 0.00478107 | 40 | - | 1 | 41 |
| 01024170 | California Children's Services | 355 | 0.00218440 | 18 | - | 0 | 19 |
| 01024300 | Health & Human Services Agency | 2,723 | 0.01675527 | 141 | - | 2 | 143 |
| 01024400 | Health Services Administration | 253 | 0.00155677 | 13 | - | 0 | 13 |
| 01025010 | Social Services Administration | 22,635 | 0.13927859 | 1,172 | - | 17 | 1,189 |
| 01042090 | District Attorney | 1,605 | 0.00987595 | 83 | - | 1 | 84 |
| 01042110 | Sheriff | 6,121 | 0.03766398 | 317 | - | 5 | 322 |
| 01042113 | Sheriff's Dispatch | 629 | 0.00387039 | 33 | - | 0 | 33 |
| 01042122 | Office of Emergency Services | 157 | 0.00096606 | 8 | - | 0 | 8 |
| 01042135 | Sheriff's Civil Division | 118 | 0.00072608 | 6 | - | 0 | 6 |
| 01042140 | Jail | 4,479 | 0.02756036 | 232 | - | 3 | 235 |
| 01042150 | Probation | 823 | 0.00506412 | 43 | - | 1 | 43 |
| 01042155 | Juvenile Hall | 664 | 0.00408575 | 34 | - | 1 | 35 |
| 01042158 | Delinquency Prevention | 186 | 0.00114450 | 10 | - | 0 | 10 |
| 01042164 | Partnership Grant | 44 | 0.00027074 | 2 | - | 0 | 2 |
| 01042168 | Juvenile Probation & CAMP | 116 | 0.00071378 | 6 | - | 0 | 6 |
| 01042170 | JJCPA Grant | 136 | 0.00083684 | 7 | - | 0 | 7 |
| 01042360 | Boat Patrol | 127 | 0.00078146 | 7 | - | 0 | 7 |
| 01052550 | County SLESF | 103 | 0.00063378 | 5 | - | 0 | 5 |
| 01052557 | Youth Offender Supervision | 200 | 0.00123065 | 10 | - | 0 | 11 |
| 01052558 | SB678 Community Performance Incentive | 397 | 0.00244284 | 21 | - | 0 | 21 |
| 01054010 | California Waste Management | 17 | 0.00010461 | 1 | - | 0 | 1 |
| 01054012 | Mental Health Services Act | 3,710 | 0.02282852 | 192 | - | 3 | 195 |
| 01054021 | Superior Reg Workforce Ed | 985 | 0.00606094 | 51 | - | 1 | 52 |
| 01054045 | Mosquito Abatement Assessment Area | 232 | 0.00142755 | 12 | - | 0 | 12 |
| 01054840 | Memorial Hall Trust | 41 | 0.00025228 | 2 | - | 0 | 2 |
| 01055011 | IHSS Public Authority | 443 | 0.00272589 | 23 | - | 0 | 23 |
| 01055340 | Child Support | 796 | 0.00489798 | 41 | - | 1 | 42 |
| 01062136 | Trial Court Security | 507 | 0.00311969 | 26 | - | 0 | 27 |
| 01062150 | Local Community Corrections | 2,003 | 0.01232494 | 104 | - | 2 | 105 |

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|-------------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|-------|
| 01200000 | Road | 15,830 | 0.09740579 | 820 | - | 12 | 832 |
| 01401140 | Advertising County Resources | 13 | 0.00007999 | 1 | - | 0 | 1 |
| 01602270 | Fish & Game Commission | 16 | 0.00009845 | 1 | - | 0 | 1 |
| 01906020 | Office of Education | 284 | 0.00174752 | 15 | - | 0 | 15 |
| 02000000 | Solid Waste | 7,399 | 0.04552782 | 383 | - | 6 | 389 |
| 02040205 | Orland Airport | 535 | 0.00329198 | 28 | - | 0 | 28 |
| 02040207 | Willows Airport | 522 | 0.00321199 | 27 | - | 0 | 27 |
| 02200000 | Fleet Operations | 2,285 | 0.01406015 | 118 | - | 2 | 120 |
| 02210000 | Underground Storage Tanks | 309 | 0.00190135 | 16 | - | 0 | 16 |
| 02220000 | Vegetation & Environmental Mgmt | 137 | 0.00084299 | 7 | - | 0 | 7 |
| 02224170 | Tri-County Bee | 6 | 0.00003692 | 0 | - | 0 | 0 |
| 02260000 | Public Works Agency | 1,025 | 0.00630707 | 53 | - | 1 | 54 |
| 02261000 | PCDS Permit Center | 280 | 0.00172291 | 14 | - | 0 | 15 |
| 02261120 | Facilities Internal Service Fund | 3,930 | 0.02418223 | 203 | - | 3 | 206 |
| 02270000 | Central Services | 29 | 0.00017844 | 2 | - | 0 | 2 |
| 02280000 | Data Processing ISF | 1,164 | 0.00716237 | 60 | - | 1 | 61 |
| 04050000 | Court | 4,500 | 0.02768958 | 233 | - | 3 | 236 |
| 04100000 | Law Library | 11 | 0.00006769 | 1 | - | 0 | 1 |
| 04250000 | Local Transportation Trust | 1,310 | 0.00806074 | 68 | - | 1 | 69 |
| 04260000 | Transportation Administration | 1,260 | 0.00775308 | 65 | - | 1 | 66 |
| 04280000 | Glenn County Transit | 465 | 0.00286126 | 24 | - | 0 | 24 |
| 04281000 | Fixed Route Transit | 1,098 | 0.00675626 | 57 | - | 1 | 58 |
| 04282500 | Transportation Prop 1B | 511 | 0.00314431 | 26 | - | 0 | 27 |
| 04601000 | Local Agency Formation Commission | 56 | 0.00034458 | 3 | - | 0 | 3 |
| 04796000 | Glenn Groundwater Authority | 435 | 0.00267666 | 23 | - | 0 | 23 |
| 04999100 | Community Action | 4,187 | 0.02576362 | 217 | - | 3 | 220 |
| 04999105 | Community Development | 887 | 0.00545792 | 46 | - | 1 | 47 |
| 05010000 | Artois Fire District | 80 | 0.00049226 | 4 | - | 0 | 4 |
| 05022000 | Hamilton Fire District | 438 | 0.00269512 | 23 | - | 0 | 23 |
| 05022010 | Bayliss Fire District | 58 | 0.00035689 | 3 | - | 0 | 3 |
| 05050000 | Willows Rural Fire District | 277 | 0.00170445 | 14 | - | 0 | 15 |
| 05110000 | Storm Drain Maintenance District #1 | 1 | 0.00000615 | 0 | - | 0 | 0 |

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|--|---------------------|----------------------|-------------------|------------------|-------------------|-------|
| 05130000 | Storm Drain Maintenance District #3 | 67 | 0.00041227 | 3 | - | 0 | 4 |
| 05140000 | North Willows County Service Area | 57 | 0.00035073 | 3 | - | 0 | 3 |
| 05210000 | Air Pollution District | 1,109 | 0.00682394 | 57 | - | 1 | 58 |
| 05210241 | Air Pollution Vehicle Registration | 134 | 0.00082453 | 7 | - | 0 | 7 |
| 05250000 | Olive Pest Management District | 54 | 0.00033227 | 3 | - | 0 | 3 |
| 06010000 | Elk Creek Cemetery District | 13 | 0.00007999 | 1 | - | 0 | 1 |
| 06020000 | German Cemetery District | 7 | 0.00004307 | 0 | - | 0 | 0 |
| 06030000 | Marvin-Chapel Cemetery District | 18 | 0.00011076 | 1 | - | 0 | 1 |
| 06040000 | Newville Cemetery District | 4 | 0.00002461 | 0 | - | 0 | 0 |
| 06050000 | Orland Cemetery District | 403 | 0.00247976 | 21 | - | 0 | 21 |
| 06060000 | Willows Cemetery District | 290 | 0.00178444 | 15 | - | 0 | 15 |
| 06200000 | Glenn-Codora Fire District | 134 | 0.00082453 | 7 | - | 0 | 7 |
| 06210000 | Elk Creek Fire District | 31 | 0.00019075 | 2 | - | 0 | 2 |
| 06220000 | Glenn-Colusa Fire District | 18 | 0.00011076 | 1 | - | 0 | 1 |
| 06230000 | Kanawha Fire District | 152 | 0.00093529 | 8 | - | 0 | 8 |
| 06240000 | Ord Fire District | 32 | 0.00019690 | 2 | - | 0 | 2 |
| 06250000 | Orland Fire District | 153 | 0.00094145 | 8 | - | 0 | 8 |
| 06300000 | Levee District #1 | 23 | 0.00014152 | 1 | - | 0 | 1 |
| 06310000 | Levee District #2 | 15 | 0.00009230 | 1 | - | 0 | 1 |
| 06320000 | Levee District #3 | 63 | 0.00038765 | 3 | - | 0 | 3 |
| 06500000 | Butte City Community Service District | 54 | 0.00033227 | 3 | - | 0 | 3 |
| 06510000 | BCCSD - Recreation District | 7 | 0.00004307 | 0 | - | 0 | 0 |
| 06610000 | Elk Creek Community Service District | 210 | 0.00129218 | 11 | - | 0 | 11 |
| 06640000 | ECCSD - Recreation District | 6 | 0.00003692 | 0 | - | 0 | 0 |
| 06650000 | ECCSD - Lighting District | 2 | 0.00001231 | 0 | - | 0 | 0 |
| 06700000 | Ord Bend Community Service District | 30 | 0.00018460 | 2 | - | 0 | 2 |
| 06740000 | Artois Community Service District | 63 | 0.00038765 | 3 | - | 0 | 3 |
| 06825000 | Hamilton City Community Service District | 476 | 0.00292894 | 25 | - | 0 | 25 |
| 06830000 | HCCSD - Lighting District | 18 | 0.00011076 | 1 | - | 0 | 1 |
| 06850000 | HCCSD - Library District | 16 | 0.00009845 | 1 | - | 0 | 1 |
| 06865000 | HCCSD - Edgewater Park | 4 | 0.00002461 | 0 | - | 0 | 0 |
| 06870000 | HCCSD - Pallisades District | 6 | 0.00003692 | 0 | - | 0 | 0 |

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|---|---------------------|----------------------|-------------------|------------------|-------------------|--------------|
| 06880000 | N.E. Willows Community Service District | 238 | 0.00146447 | 12 | - | 0 | 13 |
| 06920000 | Mosquito Abatement District | 304 | 0.00187059 | 16 | - | 0 | 16 |
| 06950000 | Rice Pest Abatement District | 15 | 0.00009230 | 1 | - | 0 | 1 |
| 06960000 | HC Reclamation District #2140 | 2,474 | 0.01522312 | 128 | - | 2 | 130 |
| 06970000 | Reclamation District #2106 | 5 | 0.00003077 | 0 | - | 0 | 0 |
| 99999999 | Other | 28,507 | 0.17541042 | 1,476 | - | 22 | 1,498 |
| Total | | 162,516 | 1.00000000 | 8,415 | - | 120 | 8,535 |

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

| FY 2017-18 Actual | | Total | Budget |
|-------------------|----------------------------------|-------|--------|
| 01011013 | County Administrative Officer | 1 | 1 |
| 01011040 | Department of Finance | 56 | 56 |
| 01011051 | Annual Audit | 5 | 5 |
| 01011080 | County Counsel | 16 | 16 |
| 01011090 | Personnel | 27 | 27 |
| 01011150 | General Insurance | 48 | 48 |
| 01011170 | Employee Benefits | 2 | 2 |
| 01011200 | Data Processing | 24 | 24 |
| 01011010 | Board of Supervisors | 30 | 30 |
| 01011020 | Clerk of the Board | 17 | 17 |
| 01011070 | Assessor | 54 | 54 |
| 01011100 | Elections | 16 | 16 |
| 01011180 | Surveyor | 3 | 3 |
| 01012040 | Court Revenues | 50 | 50 |
| 01012060 | Grand Jury | 2 | 2 |
| 01012100 | Indigent Defense | 29 | 29 |
| 01012170 | Flood Control | 2 | 2 |
| 01012180 | Agriculture Commissioner | 66 | 66 |
| 01012181 | Water Resources | 26 | 26 |
| 01012220 | Recorder | 21 | 21 |
| 01012230 | Coroner | 5 | 5 |
| 01012240 | Public Guardian | 13 | 13 |
| 01012285 | Planning & Community Development | 79 | 79 |
| 01012290 | Animal Control | 16 | 16 |
| 01014022 | Hospital | 1 | 1 |
| 01015180 | Veterans' Services | 6 | 6 |
| 01016040 | Library | 8 | 8 |
| 01016050 | Cooperative Extension | 15 | 15 |
| 01024010 | Public Health | 150 | 150 |
| 01024011 | Emergency Preparedness | 19 | 19 |
| 01024012 | Mental Health | 496 | 496 |
| 01024014 | Alcohol & Drug Abuse | 69 | 69 |

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

| FY 2017-18 Actual | | Total | Budget |
|-------------------|---------------------------------------|-------|--------|
| 01024018 | Drug Court | 18 | 18 |
| 01024020 | Maternal & Child Health | 8 | 8 |
| 01024025 | Women, Infants & Children | 41 | 41 |
| 01024170 | California Children's Services | 19 | 19 |
| 01024300 | Health & Human Services Agency | 143 | 143 |
| 01024400 | Health Services Administration | 13 | 13 |
| 01025010 | Social Services Administration | 1,189 | 1,189 |
| 01042090 | District Attorney | 84 | 84 |
| 01042110 | Sheriff | 322 | 322 |
| 01042113 | Sheriff's Dispatch | 33 | 33 |
| 01042122 | Office of Emergency Services | 8 | 8 |
| 01042135 | Sheriff's Civil Division | 6 | 6 |
| 01042140 | Jail | 235 | 235 |
| 01042150 | Probation | 43 | 43 |
| 01042155 | Juvenile Hall | 35 | 35 |
| 01042158 | Delinquency Prevention | 10 | 10 |
| 01042164 | Partnership Grant | 2 | 2 |
| 01042168 | Juvenile Probation & CAMP | 6 | 6 |
| 01042170 | JJCPA Grant | 7 | 7 |
| 01042360 | Boat Patrol | 7 | 7 |
| 01052550 | County SLESF | 5 | 5 |
| 01052557 | Youth Offender Supervision | 11 | 11 |
| 01052558 | SB678 Community Performance Incentive | 21 | 21 |
| 01054010 | California Waste Management | 1 | 1 |
| 01054012 | Mental Health Services Act | 195 | 195 |
| 01054021 | Superior Reg Workforce Ed | 52 | 52 |
| 01054045 | Mosquito Abatement Assessment Area | 12 | 12 |
| 01054840 | Memorial Hall Trust | 2 | 2 |
| 01055011 | IHSS Public Authority | 23 | 23 |
| 01055340 | Child Support | 42 | 42 |
| 01062136 | Trial Court Security | 27 | 27 |
| 01062150 | Local Community Corrections | 105 | 105 |

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

| FY 2017-18 Actual | | Total | Budget |
|-------------------|-------------------------------------|-------|--------|
| 01200000 | Road | 832 | 832 |
| 01401140 | Advertising County Resources | 1 | 1 |
| 01602270 | Fish & Game Commission | 1 | 1 |
| 01906020 | Office of Education | 15 | 15 |
| 02000000 | Solid Waste | 389 | 389 |
| 02040205 | Orland Airport | 28 | 28 |
| 02040207 | Willows Airport | 27 | 27 |
| 02200000 | Fleet Operations | 120 | 120 |
| 02210000 | Underground Storage Tanks | 16 | 16 |
| 02220000 | Vegetation & Environmental Mgmt | 7 | 7 |
| 02224170 | Tri-County Bee | 0 | 0 |
| 02260000 | Public Works Agency | 54 | 54 |
| 02261000 | PCDS Permit Center | 15 | 15 |
| 02261120 | Facilities Internal Service Fund | 206 | 206 |
| 02270000 | Central Services | 2 | 2 |
| 02280000 | Data Processing ISF | 61 | 61 |
| 04050000 | Court | 236 | 236 |
| 04100000 | Law Library | 1 | 1 |
| 04250000 | Local Transportation Trust | 69 | 69 |
| 04260000 | Transportation Administration | 66 | 66 |
| 04280000 | Glenn County Transit | 24 | 24 |
| 04281000 | Fixed Route Transit | 58 | 58 |
| 04282500 | Transportation Prop 1B | 27 | 27 |
| 04601000 | Local Agency Formation Commission | 3 | 3 |
| 04796000 | Glenn Groundwater Authority | 23 | 23 |
| 04999100 | Community Action | 220 | 220 |
| 04999105 | Community Development | 47 | 47 |
| 05010000 | Artois Fire District | 4 | 4 |
| 05022000 | Hamilton Fire District | 23 | 23 |
| 05022010 | Bayliss Fire District | 3 | 3 |
| 05050000 | Willows Rural Fire District | 15 | 15 |
| 05110000 | Storm Drain Maintenance District #1 | 0 | 0 |

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

| FY 2017-18 Actual | | Total | Budget |
|-------------------|--|-------|--------|
| 05130000 | Storm Drain Maintenance District #3 | 4 | 4 |
| 05140000 | North Willows County Service Area | 3 | 3 |
| 05210000 | Air Pollution District | 58 | 58 |
| 05210241 | Air Pollution Vehicle Registration | 7 | 7 |
| 05250000 | Olive Pest Management District | 3 | 3 |
| 06010000 | Elk Creek Cemetery District | 1 | 1 |
| 06020000 | German Cemetery District | 0 | 0 |
| 06030000 | Marvin-Chapel Cemetery District | 1 | 1 |
| 06040000 | Newville Cemetery District | 0 | 0 |
| 06050000 | Orland Cemetery District | 21 | 21 |
| 06060000 | Willows Cemetery District | 15 | 15 |
| 06200000 | Glenn-Codora Fire District | 7 | 7 |
| 06210000 | Elk Creek Fire District | 2 | 2 |
| 06220000 | Glenn-Colusa Fire District | 1 | 1 |
| 06230000 | Kanawha Fire District | 8 | 8 |
| 06240000 | Ord Fire District | 2 | 2 |
| 06250000 | Orland Fire District | 8 | 8 |
| 06300000 | Levee District #1 | 1 | 1 |
| 06310000 | Levee District #2 | 1 | 1 |
| 06320000 | Levee District #3 | 3 | 3 |
| 06500000 | Butte City Community Service District | 3 | 3 |
| 06510000 | BCCSD - Recreation District | 0 | 0 |
| 06610000 | Elk Creek Community Service District | 11 | 11 |
| 06640000 | ECCSD - Recreation District | 0 | 0 |
| 06650000 | ECCSD - Lighting District | 0 | 0 |
| 06700000 | Ord Bend Community Service District | 2 | 2 |
| 06740000 | Artois Community Service District | 3 | 3 |
| 06825000 | Hamilton City Community Service District | 25 | 25 |
| 06830000 | HCCSD - Lighting District | 1 | 1 |
| 06850000 | HCCSD - Library District | 1 | 1 |
| 06865000 | HCCSD - Edgewater Park | 0 | 0 |
| 06870000 | HCCSD - Pallasades District | 0 | 0 |

COUNTY OF GLENN
COUNTY ADMINISTRATIVE OFFICER

| FY 2017-18 Actual | Total | Budget |
|--|--------------|---------------|
| 06880000 N.E. Willows Community Service District | 13 | 13 |
| 06920000 Mosquito Abatement District | 16 | 16 |
| 06950000 Rice Pest Abatement District | 1 | 1 |
| 06960000 HC Reclamation District #2140 | 130 | 130 |
| 06970000 Reclamation District #2106 | 0 | 0 |
| 99999999 Other | 1,498 | 1,498 |
| Total | 8,535 | 8,535 |

COUNTY OF GLENN
DEPARTMENT OF FINANCE

2/14/2019

FY 2017-18 Actual

In Glenn County, the Auditor-Controller and Treasurer-Tax Collector are combined to form a consolidated Department of Finance. The Auditor-Controller division is responsible for the following major functional areas: Budget preparation and assistance, payroll, accounting and reporting, check processing, auditing and general government including property tax roll calculations. The Treasurer-Tax Collector division provides property tax collections, court collections and investing services.

The department maintained time records during fiscal year 2017-18 that reflect the amount of time spent working in these major functions. All costs of this department are distributed to functions based on their proportionate percentage of total time reflected on the time sheets.

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

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

Credit has been applied for those items that were direct billed during fiscal year 2017-18.

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
DEPARTMENT OF FINANCE

2/14/2019

| FY 2017-18 Actual | Total | General & Admin | Accounting | Budget & Cost Plan | Check Processing | Payroll |
|--|------------------|--------------------------------|-------------------|-----------------------------------|-----------------------------|----------------|
| Time % | 100.00% | 20.68% | 5.24% | 4.06% | 19.95% | 8.51% |
| Wages & Benefits | | | | | | |
| Salaries & Wages | 590,147 | 122,031 | 30,906 | 23,967 | 117,708 | 50,240 |
| Benefits | 378,027 | 78,168 | 19,797 | 15,353 | 75,399 | 32,182 |
| Services & Supplies | | | | | | |
| Communications | 2,267 | 469 | 119 | 92 | 452 | 193 |
| Memberships | 1,225 | 254 | 64 | 50 | 244 | 104 |
| Miscellaneous Exp | 226 | 47 | 12 | 9 | 45 | 19 |
| Office Expense | 19,177 | 3,965 | 1,004 | 779 | 3,825 | 1,633 |
| Professional Services | 16,057 | 3,320 | 841 | 652 | 3,203 | 1,367 |
| Publications & Legal | 1,879 | 388 | 98 | 76 | 375 | 160 |
| Rent/Lease Equipment | 2,355 | 487 | 123 | 96 | 470 | 200 |
| Special Dept. Expense | 3,269 | 677 | 171 | 133 | 652 | 278 |
| Special Dept Training | 2,594 | 537 | 136 | 105 | 517 | 221 |
| Food & Lodging | 6,882 | 1,424 | 360 | 279 | 1,373 | 586 |
| Mileage | 2,476 | 511 | 130 | 101 | 494 | 211 |
| Other Travel | 95 | 20 | 5 | 4 | 19 | 8 |
| Vehicle Rental | 697 | 144 | 37 | 28 | 139 | 59 |
| Utilities | 6,175 | 1,276 | 323 | 251 | 1,232 | 526 |
| Bad Check Expense | 375 | 77 | 20 | 15 | 75 | 32 |
| ISF Allocation | 37,581 | 7,771 | 1,968 | 1,526 | 7,496 | 3,199 |
| Operating Trsf Out-Debt Service | 2,955 | 611 | 155 | 120 | 589 | 252 |
| Expenditures Per Financial Statements | 1,074,459 | 222,176 | 56,269 | 43,636 | 214,306 | 91,471 |

COUNTY OF GLENN
DEPARTMENT OF FINANCE

| FY 2017-18 Actual | Total | General & Admin | Accounting | Budget & Cost Plan | Check Processing | Payroll |
|-----------------------------------|------------------|--------------------------------|-------------------|-----------------------------------|-----------------------------|----------------|
| Time % | 100.00% | 20.68% | 5.24% | 4.06% | 19.95% | 8.51% |
| Cost Adjustments | | | | | | |
| Building Use to Service Depts. | 7,522 | 7,522 | | | | |
| Debt Service-Capital Assets | (2,955) | (2,955) | | | | |
| Other Charges for Services | (676) | (676) | | | | |
| Bad Check Recovery | (912) | (912) | | | | |
| Refunds & Rebates | (17,693) | (17,693) | | | | |
| Interfund Revenue | (8,872) | (8,872) | | | | |
| Miscellaneous Revenues | (3,697) | (3,697) | | | | |
| | | | - | - | - | - |
| Functional Cost | 1,047,176 | 194,893 | 56,269 | 43,636 | 214,306 | 91,471 |
| Additions - 1st Allocation | | | | | | |
| Other | - | - | | | | |
| Reallocate Admin | (0) | (194,893) | 12,868 | 9,978 | 49,006 | 20,917 |
| Allocable Costs | 1,047,176 | - | 69,137 | 53,615 | 263,312 | 112,388 |
| Unallocated | (548,724) | | | | | |
| 1st Allocation | 498,451 | - | 69,137 | 53,615 | 263,312 | 112,388 |
| Additions - 2nd Allocation | | | | | | |
| Other | 77,165 | 77,165 | | | | |
| Reallocate Admin | - | (77,165) | 5,095 | 3,951 | 19,403 | 8,282 |
| Allocable Costs | 77,165 | - | 5,095 | 3,951 | 19,403 | 8,282 |
| Unallocated | (40,435) | | | | | |
| 2nd Allocation | 36,730 | - | 5,095 | 3,951 | 19,403 | 8,282 |
| Total Allocated | 535,182 | - | 74,231 | 57,565 | 282,715 | 120,669 |

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
DEPARTMENT OF FINANCE

2/14/2019

| FY 2017-18 Actual | Tax Administration | Treasury Services | General Government |
|--|-----------------------|----------------------|-----------------------|
| Time % | 22.54% | 6.10% | 12.92% |
| Wages & Benefits | | | |
| Salaries & Wages | 133,026 | 36,005 | 76,264 |
| Benefits | 85,212 | 23,064 | 48,852 |
| Services & Supplies | | | |
| Communications | 511 | 138 | 293 |
| Memberships | 276 | 75 | 158 |
| Miscellaneous Exp | 51 | 14 | 29 |
| Office Expense | 4,323 | 1,170 | 2,478 |
| Professional Services | 3,619 | 980 | 2,075 |
| Publications & Legal | 424 | 115 | 243 |
| Rent/Lease Equipment | 531 | 144 | 304 |
| Special Dept. Expense | 737 | 199 | 422 |
| Special Dept Training | 585 | 158 | 335 |
| Food & Lodging | 1,551 | 420 | 889 |
| Mileage | 558 | 151 | 320 |
| Other Travel | 21 | 6 | 12 |
| Vehicle Rental | 157 | 43 | 90 |
| Utilities | 1,392 | 377 | 798 |
| Bad Check Expense | 85 | 23 | 48 |
| ISF Allocation | 8,471 | 2,293 | 4,857 |
| Operating Trsf Out-Debt Service | 666 | 180 | 382 |
| Expenditures Per Financial Statements | 242,195 | 65,554 | 138,850 |

COUNTY OF GLENN
DEPARTMENT OF FINANCE

| | Tax Administration | Treasury Services | General Government |
|-----------------------------------|-----------------------|----------------------|-----------------------|
| FY 2017-18 Actual | | | |
| Time % | 22.54% | 6.10% | 12.92% |
| Cost Adjustments | | | |
| Building Use to Service Depts. | | | |
| Debt Service-Capital Assets | | | |
| Other Charges for Services | | | |
| Bad Check Recovery | | | |
| Refunds & Rebates | | | |
| Interfund Revenue | | | |
| Miscellaneous Revenues | | | |
| | - | - | - |
| Functional Cost | 242,195 | 65,554 | 138,850 |
| Additions - 1st Allocation | | | |
| Other | | | |
| Reallocate Admin | 55,383 | 14,990 | 31,751 |
| Allocable Costs | 297,579 | 80,544 | 170,601 |
| Unallocated | (297,579) | (80,544) | (170,601) |
| 1st Allocation | - | - | - |
| Additions - 2nd Allocation | | | |
| Other | | | |
| Reallocate Admin | 21,928 | 5,935 | 12,571 |
| Allocable Costs | 21,928 | 5,935 | 12,571 |
| Unallocated | (21,928) | (5,935) | (12,571) |
| 2nd Allocation | - | - | - |
| Total Allocated | - | - | - |

COUNTY OF GLENN
DEPARTMENT OF FINANCE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|----------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|--------|
| 01011040 | Department of Finance | 16.13 | 0.01601024 | 1,107 | - | - | 1,107 |
| 01011080 | County Counsel | 4.38 | 0.00434748 | 301 | - | - | 301 |
| 01011090 | Personnel | 42.63 | 0.04231350 | 2,925 | - | - | 2,925 |
| 01011150 | General Insurance | 3.00 | 0.00297773 | 206 | - | - | 206 |
| 01011170 | Employee Benefits | 22.75 | 0.02258109 | 1,561 | - | - | 1,561 |
| 01011200 | Data Processing | 66.63 | 0.06613531 | 4,572 | - | - | 4,572 |
| 01011010 | Board of Supervisors | 1.50 | 0.00148886 | 103 | - | 9 | 112 |
| 01011020 | Clerk of the Board | 1.00 | 0.00099258 | 69 | - | 6 | 75 |
| 01011070 | Assessor | 3.75 | 0.00372216 | 257 | - | 22 | 280 |
| 01011100 | Elections | 2.37 | 0.00235240 | 163 | - | 14 | 177 |
| 01012060 | Grand Jury | 11.75 | 0.01166276 | 806 | - | 70 | 877 |
| 01012180 | Agriculture Commissioner | 4.25 | 0.00421845 | 292 | - | 25 | 317 |
| 01012181 | Water Resources | 6.50 | 0.00645174 | 446 | - | 39 | 485 |
| 01012220 | Recorder | 5.26 | 0.00522095 | 361 | - | 31 | 392 |
| 01012240 | Public Guardian | 0.25 | 0.00024814 | 17 | - | 1 | 19 |
| 01012285 | Planning & Community Development | 10.38 | 0.01030293 | 712 | - | 62 | 774 |
| 01014022 | Hospital | 34.25 | 0.03399571 | 2,350 | - | 205 | 2,555 |
| 01015180 | Veterans' Services | 1.75 | 0.00173701 | 120 | - | 10 | 131 |
| 01016050 | Cooperative Extension | 2.75 | 0.00272958 | 189 | - | 16 | 205 |
| 01024010 | Public Health | 0.75 | 0.00074443 | 51 | - | 4 | 56 |
| 01024012 | Mental Health | 0.25 | 0.00024814 | 17 | - | 1 | 19 |
| 01024025 | Women, Infants & Children | 1.00 | 0.00099258 | 69 | - | 6 | 75 |
| 01024300 | Health & Human Services Agency | 16.13 | 0.01601024 | 1,107 | - | 96 | 1,203 |
| 01024400 | Health Services Administration | 0.25 | 0.00024814 | 17 | - | 1 | 19 |
| 01025010 | Social Services Administration | 262.75 | 0.26079922 | 18,031 | - | 1,571 | 19,602 |
| 01042090 | District Attorney | 18.63 | 0.01849168 | 1,278 | - | 111 | 1,390 |
| 01042110 | Sheriff | 18.25 | 0.01811450 | 1,252 | - | 109 | 1,362 |
| 01042113 | Sheriff's Dispatch | 1.00 | 0.00099258 | 69 | - | 6 | 75 |
| 01042122 | Office of Emergency Services | 2.00 | 0.00198515 | 137 | - | 12 | 149 |
| 01042140 | Jail | 8.75 | 0.00868504 | 600 | - | 52 | 653 |
| 01042150 | Probation | 35.63 | 0.03536547 | 2,445 | - | 213 | 2,658 |
| 01042155 | Juvenile Hall | 0.13 | 0.00012903 | 9 | - | 1 | 10 |
| 01054012 | Mental Health Services Act | 0.25 | 0.00024814 | 17 | - | 1 | 19 |
| 01055011 | IHSS Public Authority | 0.50 | 0.00049629 | 34 | - | 3 | 37 |
| 01055340 | Child Support | 22.07 | 0.02190614 | 1,515 | - | 132 | 1,646 |

COUNTY OF GLENN
DEPARTMENT OF FINANCE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|-------------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|-------|
| 01200000 | Road | 6.00 | 0.00595545 | 412 | - | 36 | 448 |
| 01906020 | Office of Education | 14.75 | 0.01464049 | 1,012 | - | 88 | 1,100 |
| 02000000 | Solid Waste | 10.50 | 0.01042204 | 721 | - | 63 | 783 |
| 02040205 | Orland Airport | 2.63 | 0.00261047 | 180 | - | 16 | 196 |
| 02040207 | Willows Airport | 2.88 | 0.00285862 | 198 | - | 17 | 215 |
| 02200000 | Fleet Operations | 7.12 | 0.00706714 | 489 | - | 43 | 531 |
| 02210000 | Underground Storage Tanks | 0.50 | 0.00049629 | 34 | - | 3 | 37 |
| 02220000 | Vegetation & Environmental Mgmt | 0.50 | 0.00049629 | 34 | - | 3 | 37 |
| 02260000 | Public Works Agency | 33.87 | 0.03361853 | 2,324 | - | 203 | 2,527 |
| 02261120 | Facilities Internal Service Fund | 29.88 | 0.02965816 | 2,050 | - | 179 | 2,229 |
| 02270000 | Central Services | 2.00 | 0.00198515 | 137 | - | 12 | 149 |
| 02280000 | Data Processing ISF | 103.87 | 0.10309882 | 7,128 | - | 621 | 7,749 |
| 04050000 | Court | 20.75 | 0.02059594 | 1,424 | - | 124 | 1,548 |
| 04100000 | Law Library | 0.25 | 0.00024814 | 17 | - | 1 | 19 |
| 04250000 | Local Transportation Trust | 0.25 | 0.00024814 | 17 | - | 1 | 19 |
| 04260000 | Transportation Administration | 0.25 | 0.00024814 | 17 | - | 1 | 19 |
| 04280000 | Glenn County Transit | 0.75 | 0.00074443 | 51 | - | 4 | 56 |
| 04281000 | Fixed Route Transit | 0.50 | 0.00049629 | 34 | - | 3 | 37 |
| 04601000 | Local Agency Formation Commission | 0.12 | 0.00011911 | 8 | - | 1 | 9 |
| 04999100 | Community Action | 16.00 | 0.01588121 | 1,098 | - | 96 | 1,194 |
| 05010000 | Artois Fire District | 2.25 | 0.00223329 | 154 | - | 13 | 168 |
| 05022000 | Hamilton Fire District | 3.25 | 0.00322587 | 223 | - | 19 | 242 |
| 05022010 | Bayliss Fire District | 2.25 | 0.00223329 | 154 | - | 13 | 168 |
| 05050000 | Willows Rural Fire District | 2.49 | 0.00247151 | 171 | - | 15 | 186 |
| 05110000 | Storm Drain Maintenance District #1 | 2.25 | 0.00223329 | 154 | - | 13 | 168 |
| 05130000 | Storm Drain Maintenance District #3 | 2.25 | 0.00223329 | 154 | - | 13 | 168 |
| 05140000 | North Willows County Service Area | 2.25 | 0.00223329 | 154 | - | 13 | 168 |
| 05210000 | Air Pollution District | 6.50 | 0.00645174 | 446 | - | 39 | 485 |
| 05210241 | Air Pollution Vehicle Registration | 0.25 | 0.00024814 | 17 | - | 1 | 19 |
| 06010000 | Elk Creek Cemetery District | 4.75 | 0.00471473 | 326 | - | 28 | 354 |
| 06020000 | German Cemetery District | 2.50 | 0.00248144 | 172 | - | 15 | 187 |
| 06030000 | Marvin-Chapel Cemetery District | 3.25 | 0.00322587 | 223 | - | 19 | 242 |
| 06040000 | Newville Cemetery District | 2.25 | 0.00223329 | 154 | - | 13 | 168 |
| 06050000 | Orland Cemetery District | 7.87 | 0.00781157 | 540 | - | 47 | 587 |
| 06060000 | Willows Cemetery District | 3.75 | 0.00372216 | 257 | - | 22 | 280 |

COUNTY OF GLENN
DEPARTMENT OF FINANCE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|--|---------------------|----------------------|-------------------|------------------|-------------------|--------|
| 06200000 | Glenn-Codora Fire District | 2.25 | 0.00223329 | 154 | - | 13 | 168 |
| 06210000 | Elk Creek Fire District | 2.50 | 0.00248144 | 172 | - | 15 | 187 |
| 06220000 | Glenn-Colusa Fire District | 2.25 | 0.00223329 | 154 | - | 13 | 168 |
| 06230000 | Kanawha Fire District | 3.50 | 0.00347401 | 240 | - | 21 | 261 |
| 06240000 | Ord Fire District | 2.25 | 0.00223329 | 154 | - | 13 | 168 |
| 06250000 | Orland Fire District | 6.75 | 0.00669988 | 463 | - | 40 | 504 |
| 06300000 | Levee District #1 | 5.50 | 0.00545917 | 377 | - | 33 | 410 |
| 06310000 | Levee District #2 | 2.75 | 0.00272958 | 189 | - | 16 | 205 |
| 06320000 | Levee District #3 | 2.25 | 0.00223329 | 154 | - | 13 | 168 |
| 06500000 | Butte City Community Service District | 17.00 | 0.01687378 | 1,167 | - | 102 | 1,268 |
| 06610000 | Elk Creek Community Service District | 5.75 | 0.00570731 | 395 | - | 34 | 429 |
| 06700000 | Ord Bend Community Service District | 2.63 | 0.00261047 | 180 | - | 16 | 196 |
| 06740000 | Artois Community Service District | 3.50 | 0.00347401 | 240 | - | 21 | 261 |
| 06825000 | Hamilton City Community Service District | 5.50 | 0.00545917 | 377 | - | 33 | 410 |
| 06850000 | HCCSD - Library District | 0.25 | 0.00024814 | 17 | - | 1 | 19 |
| 06880000 | N.E. Willows Community Service District | 3.00 | 0.00297773 | 206 | - | 18 | 224 |
| 06920000 | Mosquito Abatement District | 2.25 | 0.00223329 | 154 | - | 13 | 168 |
| 06950000 | Rice Pest Abatement District | 2.00 | 0.00198515 | 137 | - | 12 | 149 |
| 06960000 | HC Reclamation District #2140 | 2.25 | 0.00223329 | 154 | - | 13 | 168 |
| 06970000 | Reclamation District #2106 | 2.25 | 0.00223329 | 154 | - | 13 | 168 |
| Total | | 1,007.48 | 1.00000000 | 69,137 | - | 5,095 | 74,231 |

Basis of Allocation : Time Study Hours

COUNTY OF GLENN
DEPARTMENT OF FINANCE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|----------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|-------|
| 01011013 | County Administrative Officer | 15 | 0.00009230 | 5 | - | - | 5 |
| 01011040 | Department of Finance | 1,075 | 0.00661473 | 355 | - | - | 355 |
| 01011051 | Annual Audit | 87 | 0.00053533 | 29 | - | - | 29 |
| 01011080 | County Counsel | 313 | 0.00192596 | 103 | - | - | 103 |
| 01011090 | Personnel | 513 | 0.00315661 | 169 | - | - | 169 |
| 01011150 | General Insurance | 930 | 0.00572251 | 307 | - | - | 307 |
| 01011170 | Employee Benefits | 36 | 0.00022152 | 12 | - | - | 12 |
| 01011200 | Data Processing | 464 | 0.00285510 | 153 | - | - | 153 |
| 01011010 | Board of Supervisors | 562 | 0.00345812 | 185 | - | 14 | 199 |
| 01011020 | Clerk of the Board | 325 | 0.00199980 | 107 | - | 8 | 115 |
| 01011070 | Assessor | 1,027 | 0.00631938 | 339 | - | 26 | 364 |
| 01011100 | Elections | 299 | 0.00183982 | 99 | - | 7 | 106 |
| 01011180 | Surveyor | 51 | 0.00031382 | 17 | - | 1 | 18 |
| 01012040 | Court Revenues | 946 | 0.00582097 | 312 | - | 23 | 336 |
| 01012060 | Grand Jury | 30 | 0.00018460 | 10 | - | 1 | 11 |
| 01012100 | Indigent Defense | 556 | 0.00342120 | 183 | - | 14 | 197 |
| 01012170 | Flood Control | 30 | 0.00018460 | 10 | - | 1 | 11 |
| 01012180 | Agriculture Commissioner | 1,254 | 0.00771616 | 414 | - | 31 | 445 |
| 01012181 | Water Resources | 496 | 0.00305201 | 164 | - | 12 | 176 |
| 01012220 | Recorder | 404 | 0.00248591 | 133 | - | 10 | 143 |
| 01012230 | Coroner | 94 | 0.00057840 | 31 | - | 2 | 33 |
| 01012240 | Public Guardian | 247 | 0.00151985 | 81 | - | 6 | 88 |
| 01012285 | Planning & Community Development | 1,504 | 0.00925447 | 496 | - | 37 | 534 |
| 01012290 | Animal Control | 304 | 0.00187059 | 100 | - | 8 | 108 |
| 01014022 | Hospital | 28 | 0.00017229 | 9 | - | 1 | 10 |
| 01015180 | Veterans' Services | 118 | 0.00072608 | 39 | - | 3 | 42 |
| 01016040 | Library | 150 | 0.00092299 | 49 | - | 4 | 53 |
| 01016050 | Cooperative Extension | 284 | 0.00174752 | 94 | - | 7 | 101 |
| 01024010 | Public Health | 2,861 | 0.01760442 | 944 | - | 71 | 1,015 |
| 01024011 | Emergency Preparedness | 353 | 0.00217209 | 116 | - | 9 | 125 |
| 01024012 | Mental Health | 9,432 | 0.05803736 | 3,112 | - | 234 | 3,346 |
| 01024014 | Alcohol & Drug Abuse | 1,310 | 0.00806074 | 432 | - | 33 | 465 |
| 01024018 | Victim Witness | 340 | 0.00209210 | 112 | - | 8 | 121 |

COUNTY OF GLENN
DEPARTMENT OF FINANCE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|---------------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|-------|
| 01024020 | Maternal & Child Health | 146 | 0.00089837 | 48 | - | 4 | 52 |
| 01024025 | Women, Infants & Children | 777 | 0.00478107 | 256 | - | 19 | 276 |
| 01024170 | California Children's Services | 355 | 0.00218440 | 117 | - | 9 | 126 |
| 01024300 | Health & Human Services Agency | 2,723 | 0.01675527 | 898 | - | 68 | 966 |
| 01024400 | Health Services Administration | 253 | 0.00155677 | 83 | - | 6 | 90 |
| 01025010 | Social Services Administration | 22,635 | 0.13927859 | 7,467 | - | 562 | 8,030 |
| 01042090 | District Attorney | 1,605 | 0.00987595 | 529 | - | 40 | 569 |
| 01042110 | Sheriff | 6,121 | 0.03766398 | 2,019 | - | 152 | 2,171 |
| 01042113 | Sheriff's Dispatch | 629 | 0.00387039 | 208 | - | 16 | 223 |
| 01042122 | Office of Emergency Services | 157 | 0.00096606 | 52 | - | 4 | 56 |
| 01042135 | Sheriff's Civil Division | 118 | 0.00072608 | 39 | - | 3 | 42 |
| 01042140 | Jail | 4,479 | 0.02756036 | 1,478 | - | 111 | 1,589 |
| 01042150 | Probation | 823 | 0.00506412 | 272 | - | 20 | 292 |
| 01042155 | Juvenile Hall | 664 | 0.00408575 | 219 | - | 16 | 236 |
| 01042158 | Delinquency Prevention | 186 | 0.00114450 | 61 | - | 5 | 66 |
| 01042164 | Partnership Grant | 44 | 0.00027074 | 15 | - | 1 | 16 |
| 01042168 | Juvenile Probation & CAMP | 116 | 0.00071378 | 38 | - | 3 | 41 |
| 01042170 | JJCPA Grant | 136 | 0.00083684 | 45 | - | 3 | 48 |
| 01042360 | Boat Patrol | 127 | 0.00078146 | 42 | - | 3 | 45 |
| 01052550 | County SLESF | 103 | 0.00063378 | 34 | - | 3 | 37 |
| 01052557 | Youth Offender Supervision | 200 | 0.00123065 | 66 | - | 5 | 71 |
| 01052558 | SB678 Community Performance Incentive | 397 | 0.00244284 | 131 | - | 10 | 141 |
| 01054010 | California Waste Management | 17 | 0.00010461 | 6 | - | 0 | 6 |
| 01054012 | Mental Health Services Act | 3,710 | 0.02282852 | 1,224 | - | 92 | 1,316 |
| 01054021 | Superior Reg Workforce Ed | 985 | 0.00606094 | 325 | - | 24 | 349 |
| 01054045 | Mosquito Abatement Assessment Area | 232 | 0.00142755 | 77 | - | 6 | 82 |
| 01054840 | Memorial Hall Trust | 41 | 0.00025228 | 14 | - | 1 | 15 |
| 01055011 | IHSS Public Authority | 443 | 0.00272589 | 146 | - | 11 | 157 |
| 01055340 | Child Support | 796 | 0.00489798 | 263 | - | 20 | 282 |
| 01062136 | Trial Court Security | 507 | 0.00311969 | 167 | - | 13 | 180 |
| 01062150 | Local Community Corrections | 2,003 | 0.01232494 | 661 | - | 50 | 711 |
| 01200000 | Road | 15,830 | 0.09740579 | 5,222 | - | 393 | 5,616 |
| 01401140 | Advertising County Resources | 13 | 0.00007999 | 4 | - | 0 | 5 |

COUNTY OF GLENN
DEPARTMENT OF FINANCE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|-------------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|-------|
| 01602270 | Fish & Game Commission | 16 | 0.00009845 | 5 | - | 0 | 6 |
| 01906020 | Office of Education | 284 | 0.00174752 | 94 | - | 7 | 101 |
| 02000000 | Solid Waste | 7,399 | 0.04552782 | 2,441 | - | 184 | 2,625 |
| 02040205 | Orland Airport | 535 | 0.00329198 | 176 | - | 13 | 190 |
| 02040207 | Willows Airport | 522 | 0.00321199 | 172 | - | 13 | 185 |
| 02200000 | Fleet Operations | 2,285 | 0.01406015 | 754 | - | 57 | 811 |
| 02210000 | Underground Storage Tanks | 309 | 0.00190135 | 102 | - | 8 | 110 |
| 02220000 | Vegetation & Environmental Mgmt | 137 | 0.00084299 | 45 | - | 3 | 49 |
| 02224170 | Tri-County Bee | 6 | 0.00003692 | 2 | - | 0 | 2 |
| 02260000 | Public Works Agency | 1,025 | 0.00630707 | 338 | - | 25 | 364 |
| 02261000 | PCDS Permit Center | 280 | 0.00172291 | 92 | - | 7 | 99 |
| 02261120 | Facilities Internal Service Fund | 3,930 | 0.02418223 | 1,297 | - | 98 | 1,394 |
| 02270000 | Central Services | 29 | 0.00017844 | 10 | - | 1 | 10 |
| 02280000 | Data Processing ISF | 1,164 | 0.00716237 | 384 | - | 29 | 413 |
| 04050000 | Court | 4,500 | 0.02768958 | 1,485 | - | 112 | 1,596 |
| 04100000 | Law Library | 11 | 0.00006769 | 4 | - | 0 | 4 |
| 04250000 | Local Transportation Trust | 1,310 | 0.00806074 | 432 | - | 33 | 465 |
| 04260000 | Transportation Administration | 1,260 | 0.00775308 | 416 | - | 31 | 447 |
| 04280000 | Glenn County Transit | 465 | 0.00286126 | 153 | - | 12 | 165 |
| 04281000 | Fixed Route Transit | 1,098 | 0.00675626 | 362 | - | 27 | 390 |
| 04282500 | Transportation Prop 1B | 511 | 0.00314431 | 169 | - | 13 | 181 |
| 04601000 | Local Agency Formation Commission | 56 | 0.00034458 | 18 | - | 1 | 20 |
| 04796000 | Glenn Groundwater Authority | 435 | 0.00267666 | 144 | - | 11 | 154 |
| 04999100 | Community Action | 4,187 | 0.02576362 | 1,381 | - | 104 | 1,485 |
| 04999105 | Community Development | 887 | 0.00545792 | 293 | - | 22 | 315 |
| 05010000 | Artois Fire District | 80 | 0.00049226 | 26 | - | 2 | 28 |
| 05022000 | Hamilton Fire District | 438 | 0.00269512 | 144 | - | 11 | 155 |
| 05022010 | Bayliss Fire District | 58 | 0.00035689 | 19 | - | 1 | 21 |
| 05050000 | Willows Rural Fire District | 277 | 0.00170445 | 91 | - | 7 | 98 |
| 05110000 | Storm Drain Maintenance District #1 | 1 | 0.00000615 | 0 | - | 0 | 0 |
| 05130000 | Storm Drain Maintenance District #3 | 67 | 0.00041227 | 22 | - | 2 | 24 |
| 05140000 | North Willows County Service Area | 57 | 0.00035073 | 19 | - | 1 | 20 |
| 05210000 | Air Pollution District | 1,109 | 0.00682394 | 366 | - | 28 | 393 |

COUNTY OF GLENN
DEPARTMENT OF FINANCE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|--|---------------------|----------------------|-------------------|------------------|-------------------|-------|
| 05210241 | Air Pollution Vehicle Registration | 134 | 0.00082453 | 44 | - | 3 | 48 |
| 05250000 | Olive Pest Management District | 54 | 0.00033227 | 18 | - | 1 | 19 |
| 06010000 | Elk Creek Cemetery District | 13 | 0.00007999 | 4 | - | 0 | 5 |
| 06020000 | German Cemetery District | 7 | 0.00004307 | 2 | - | 0 | 2 |
| 06030000 | Marvin-Chapel Cemetery District | 18 | 0.00011076 | 6 | - | 0 | 6 |
| 06040000 | Newville Cemetery District | 4 | 0.00002461 | 1 | - | 0 | 1 |
| 06050000 | Orland Cemetery District | 403 | 0.00247976 | 133 | - | 10 | 143 |
| 06060000 | Willows Cemetery District | 290 | 0.00178444 | 96 | - | 7 | 103 |
| 06200000 | Glenn-Codora Fire District | 134 | 0.00082453 | 44 | - | 3 | 48 |
| 06210000 | Elk Creek Fire District | 31 | 0.00019075 | 10 | - | 1 | 11 |
| 06220000 | Glenn-Colusa Fire District | 18 | 0.00011076 | 6 | - | 0 | 6 |
| 06230000 | Kanawha Fire District | 152 | 0.00093529 | 50 | - | 4 | 54 |
| 06240000 | Ord Fire District | 32 | 0.00019690 | 11 | - | 1 | 11 |
| 06250000 | Orland Fire District | 153 | 0.00094145 | 50 | - | 4 | 54 |
| 06300000 | Levee District #1 | 23 | 0.00014152 | 8 | - | 1 | 8 |
| 06310000 | Levee District #2 | 15 | 0.00009230 | 5 | - | 0 | 5 |
| 06320000 | Levee District #3 | 63 | 0.00038765 | 21 | - | 2 | 22 |
| 06500000 | Butte City Community Service District | 54 | 0.00033227 | 18 | - | 1 | 19 |
| 06510000 | BCCSD - Recreation District | 7 | 0.00004307 | 2 | - | 0 | 2 |
| 06610000 | Elk Creek Community Service District | 210 | 0.00129218 | 69 | - | 5 | 74 |
| 06640000 | ECCSD - Recreation District | 6 | 0.00003692 | 2 | - | 0 | 2 |
| 06650000 | ECCSD - Lighting District | 2 | 0.00001231 | 1 | - | 0 | 1 |
| 06700000 | Ord Bend Community Service District | 30 | 0.00018460 | 10 | - | 1 | 11 |
| 06740000 | Artois Community Service District | 63 | 0.00038765 | 21 | - | 2 | 22 |
| 06825000 | Hamilton City Community Service District | 476 | 0.00292894 | 157 | - | 12 | 169 |
| 06830000 | HCCSD - Lighting District | 18 | 0.00011076 | 6 | - | 0 | 6 |
| 06850000 | HCCSD - Library District | 16 | 0.00009845 | 5 | - | 0 | 6 |
| 06865000 | HCCSD - Edgewater Park | 4 | 0.00002461 | 1 | - | 0 | 1 |
| 06870000 | HCCSD - Pallisades District | 6 | 0.00003692 | 2 | - | 0 | 2 |
| 06880000 | N.E. Willows Community Service District | 238 | 0.00146447 | 79 | - | 6 | 84 |
| 06920000 | Mosquito Abatement District | 304 | 0.00187059 | 100 | - | 8 | 108 |
| 06950000 | Rice Pest Abatement District | 15 | 0.00009230 | 5 | - | 0 | 5 |
| 06960000 | HC Reclamation District #2140 | 2,474 | 0.01522312 | 816 | - | 61 | 878 |

COUNTY OF GLENN
DEPARTMENT OF FINANCE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|----------------------------|---------------------|----------------------|-------------------|------------------|-------------------|---------------|
| 06970000 | Reclamation District #2106 | 5 | 0.00003077 | 2 | - | 0 | 2 |
| 99999999 | Other | 28,507 | 0.17541042 | 9,405 | - | 708 | 10,113 |
| | Total | <u>162,516</u> | <u>1.00000000</u> | <u>53,615</u> | <u>-</u> | <u>3,951</u> | <u>57,565</u> |

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN
DEPARTMENT OF FINANCE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|----------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|--------|
| 01011013 | County Administrative Officer | 12 | 0.00024341 | 64 | - | - | 64 |
| 01011040 | Department of Finance | 461 | 0.00935110 | 2,462 | - | - | 2,462 |
| 01011051 | Annual Audit | 2 | 0.00004057 | 11 | - | - | 11 |
| 01011080 | County Counsel | 149 | 0.00302237 | 796 | - | - | 796 |
| 01011090 | Personnel | 192 | 0.00389460 | 1,025 | - | - | 1,025 |
| 01011150 | General Insurance | 2 | 0.00004057 | 11 | - | - | 11 |
| 01011170 | Employee Benefits | 5 | 0.00010142 | 27 | - | - | 27 |
| 01011200 | Data Processing | 10 | 0.00020284 | 53 | - | - | 53 |
| 01011010 | Board of Supervisors | 240 | 0.00486825 | 1,282 | - | 96 | 1,378 |
| 01011020 | Clerk of the Board | 160 | 0.00324550 | 855 | - | 64 | 919 |
| 01011070 | Assessor | 354 | 0.00718067 | 1,891 | - | 142 | 2,032 |
| 01011100 | Elections | 131 | 0.00265725 | 700 | - | 52 | 752 |
| 01011180 | Surveyor | 7 | 0.00014199 | 37 | - | 3 | 40 |
| 01012040 | Court Revenues | 7 | 0.00014199 | 37 | - | 3 | 40 |
| 01012060 | Grand Jury | 60 | 0.00121706 | 320 | - | 24 | 344 |
| 01012100 | Indigent Defense | 16 | 0.00032455 | 85 | - | 6 | 92 |
| 01012170 | Flood Control | 2 | 0.00004057 | 11 | - | 1 | 11 |
| 01012180 | Agriculture Commissioner | 482 | 0.00977707 | 2,574 | - | 193 | 2,767 |
| 01012181 | Water Resources | 131 | 0.00265725 | 700 | - | 52 | 752 |
| 01012200 | Building Inspector | 50 | 0.00101422 | 267 | - | 20 | 287 |
| 01012220 | Recorder | 191 | 0.00387432 | 1,020 | - | 76 | 1,097 |
| 01012230 | Coroner | 9 | 0.00018256 | 48 | - | 4 | 52 |
| 01012240 | Public Guardian | 151 | 0.00306294 | 807 | - | 60 | 867 |
| 01012280 | Planning | 53 | 0.00107507 | 283 | - | 21 | 304 |
| 01012285 | Planning & Community Development | 318 | 0.00645044 | 1,698 | - | 127 | 1,826 |
| 01012290 | Animal Control | 188 | 0.00381346 | 1,004 | - | 75 | 1,079 |
| 01014022 | Hospital | 49 | 0.00099393 | 262 | - | 20 | 281 |
| 01015180 | Veterans' Services | 134 | 0.00271811 | 716 | - | 54 | 769 |
| 01016040 | Library | 2 | 0.00004057 | 11 | - | 1 | 11 |
| 01016050 | Cooperative Extension | 161 | 0.00326579 | 860 | - | 64 | 924 |
| 01024010 | Public Health | 790 | 0.01602467 | 4,219 | - | 316 | 4,536 |
| 01024011 | Emergency Preparedness | 176 | 0.00357005 | 940 | - | 70 | 1,010 |
| 01024012 | Mental Health | 2,090 | 0.04239437 | 11,163 | - | 837 | 12,000 |

COUNTY OF GLENN
DEPARTMENT OF FINANCE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|---------------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|--------|
| 01024014 | Alcohol & Drug Abuse | 477 | 0.00967565 | 2,548 | - | 191 | 2,739 |
| 01024018 | Victim Witness | 133 | 0.00269782 | 710 | - | 53 | 764 |
| 01024020 | Maternal & Child Health | 40 | 0.00081138 | 214 | - | 16 | 230 |
| 01024025 | Women, Infants & Children | 280 | 0.00567963 | 1,496 | - | 112 | 1,608 |
| 01024170 | California Children's Services | 137 | 0.00277896 | 732 | - | 55 | 787 |
| 01024300 | Health & Human Services Agency | 782 | 0.01586239 | 4,177 | - | 313 | 4,490 |
| 01024400 | Health Services Administration | 167 | 0.00338749 | 892 | - | 67 | 959 |
| 01025010 | Social Services Administration | 10,775 | 0.21856427 | 57,551 | - | 4,314 | 61,864 |
| 01042090 | District Attorney | 381 | 0.00772835 | 2,035 | - | 153 | 2,188 |
| 01042110 | Sheriff | 1,267 | 0.02570032 | 6,767 | - | 507 | 7,274 |
| 01042113 | Sheriff's Dispatch | 270 | 0.00547678 | 1,442 | - | 108 | 1,550 |
| 01042122 | Office of Emergency Services | 65 | 0.00131849 | 347 | - | 26 | 373 |
| 01042135 | Sheriff's Civil Division | 117 | 0.00237327 | 625 | - | 47 | 672 |
| 01042140 | Jail | 802 | 0.01626808 | 4,284 | - | 321 | 4,605 |
| 01042150 | Probation | 298 | 0.00604475 | 1,592 | - | 119 | 1,711 |
| 01042155 | Juvenile Hall | 97 | 0.00196759 | 518 | - | 39 | 557 |
| 01042158 | Delinquency Prevention | 114 | 0.00231242 | 609 | - | 46 | 655 |
| 01042164 | Partnership Grant | 55 | 0.00111564 | 294 | - | 22 | 316 |
| 01042168 | Juvenile Probation & CAMP | 92 | 0.00186616 | 491 | - | 37 | 528 |
| 01042170 | JJCPA Grant | 64 | 0.00129820 | 342 | - | 26 | 367 |
| 01042360 | Boat Patrol | 43 | 0.00087223 | 230 | - | 17 | 247 |
| 01052550 | County SLESF | 44 | 0.00089251 | 235 | - | 18 | 253 |
| 01052557 | Youth Offender Supervision | 111 | 0.00225157 | 593 | - | 44 | 637 |
| 01052558 | SB678 Community Performance Incentive | 128 | 0.00259640 | 684 | - | 51 | 735 |
| 01054010 | California Waste Management | 2 | 0.00004057 | 11 | - | 1 | 11 |
| 01054012 | Mental Health Services Act | 8 | 0.00016228 | 43 | - | 3 | 46 |
| 01054045 | Mosquito Abatement Assessment Area | 23 | 0.00046654 | 123 | - | 9 | 132 |
| 01054840 | Memorial Hall Trust | 10 | 0.00020284 | 53 | - | 4 | 57 |
| 01055011 | IHSS Public Authority | 155 | 0.00314408 | 828 | - | 62 | 890 |
| 01055340 | Child Support | 336 | 0.00681555 | 1,795 | - | 135 | 1,929 |
| 01062136 | Trial Court Security | 162 | 0.00328607 | 865 | - | 65 | 930 |
| 01062150 | Local Community Corrections | 274 | 0.00555792 | 1,463 | - | 110 | 1,573 |
| 01200000 | Road | 1,379 | 0.02797217 | 7,365 | - | 552 | 7,917 |

COUNTY OF GLENN
DEPARTMENT OF FINANCE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|-------------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|--------|
| 01401140 | Advertising County Resources | 1 | 0.00002028 | 5 | - | 0 | 6 |
| 01602270 | Fish & Game Commission | 11 | 0.00022313 | 59 | - | 4 | 63 |
| 01906020 | Office of Education | 16,311 | 0.33085864 | 87,119 | - | 6,530 | 93,649 |
| 02000000 | Solid Waste | 331 | 0.00671413 | 1,768 | - | 133 | 1,900 |
| 02040205 | Orland Airport | 50 | 0.00101422 | 267 | - | 20 | 287 |
| 02040207 | Willows Airport | 33 | 0.00066938 | 176 | - | 13 | 189 |
| 02200000 | Fleet Operations | 254 | 0.00515223 | 1,357 | - | 102 | 1,458 |
| 02210000 | Underground Storage Tanks | 22 | 0.00044626 | 118 | - | 9 | 126 |
| 02220000 | Vegetation & Environmental Mgmt | 7 | 0.00014199 | 37 | - | 3 | 40 |
| 02224170 | Tri-County Bee | 2 | 0.00004057 | 11 | - | 1 | 11 |
| 02260000 | Public Works Agency | 308 | 0.00624759 | 1,645 | - | 123 | 1,768 |
| 02261000 | PCDS Permit Center | 14 | 0.00028398 | 75 | - | 6 | 80 |
| 02261120 | Facilities Internal Service Fund | 617 | 0.01251547 | 3,295 | - | 247 | 3,542 |
| 02270000 | Central Services | 4 | 0.00008114 | 21 | - | 2 | 23 |
| 02280000 | Data Processing ISF | 19 | 0.00038540 | 101 | - | 8 | 109 |
| 04050000 | Court | 164 | 0.00332664 | 876 | - | 66 | 942 |
| 04100000 | Law Library | 3 | 0.00006085 | 16 | - | 1 | 17 |
| 04250000 | Local Transportation Trust | 22 | 0.00044626 | 118 | - | 9 | 126 |
| 04260000 | Transportation Administration | 13 | 0.00026370 | 69 | - | 5 | 75 |
| 04280000 | Glenn County Transit | 31 | 0.00062882 | 166 | - | 12 | 178 |
| 04281000 | Fixed Route Transit | 38 | 0.00077081 | 203 | - | 15 | 218 |
| 04601000 | Local Agency Formation Commission | 17 | 0.00034483 | 91 | - | 7 | 98 |
| 04796000 | Glenn Groundwater Authority | 1 | 0.00002028 | 5 | - | 0 | 6 |
| 04999100 | Community Action | 916 | 0.01858050 | 4,892 | - | 367 | 5,259 |
| 04999105 | Community Development | 433 | 0.00878314 | 2,313 | - | 173 | 2,486 |
| 05010000 | Artois Fire District | 11 | 0.00022313 | 59 | - | 4 | 63 |
| 05022000 | Hamilton Fire District | 65 | 0.00131849 | 347 | - | 26 | 373 |
| 05022010 | Bayliss Fire District | 5 | 0.00010142 | 27 | - | 2 | 29 |
| 05050000 | Willows Rural Fire District | 13 | 0.00026370 | 69 | - | 5 | 75 |
| 05110000 | Storm Drain Maintenance District #1 | 3 | 0.00006085 | 16 | - | 1 | 17 |
| 05130000 | Storm Drain Maintenance District #3 | 3 | 0.00006085 | 16 | - | 1 | 17 |
| 05140000 | North Willows County Service Area | 7 | 0.00014199 | 37 | - | 3 | 40 |
| 05210000 | Air Pollution District | 297 | 0.00602446 | 1,586 | - | 119 | 1,705 |

COUNTY OF GLENN
DEPARTMENT OF FINANCE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|--|---------------------|----------------------|-------------------|------------------|-------------------|-------|
| 05210241 | Air Pollution Vehicle Registration | 10 | 0.00020284 | 53 | - | 4 | 57 |
| 05250000 | Olive Pest Management District | 4 | 0.00008114 | 21 | - | 2 | 23 |
| 06010000 | Elk Creek Cemetery District | 12 | 0.00024341 | 64 | - | 5 | 69 |
| 06020000 | German Cemetery District | 4 | 0.00008114 | 21 | - | 2 | 23 |
| 06030000 | Marvin-Chapel Cemetery District | 12 | 0.00024341 | 64 | - | 5 | 69 |
| 06040000 | Newville Cemetery District | 2 | 0.00004057 | 11 | - | 1 | 11 |
| 06050000 | Orland Cemetery District | 83 | 0.00168360 | 443 | - | 33 | 477 |
| 06060000 | Willows Cemetery District | 49 | 0.00099393 | 262 | - | 20 | 281 |
| 06200000 | Glenn-Codora Fire District | 17 | 0.00034483 | 91 | - | 7 | 98 |
| 06210000 | Elk Creek Fire District | 11 | 0.00022313 | 59 | - | 4 | 63 |
| 06220000 | Glenn-Colusa Fire District | 4 | 0.00008114 | 21 | - | 2 | 23 |
| 06230000 | Kanawha Fire District | 30 | 0.00060853 | 160 | - | 12 | 172 |
| 06240000 | Ord Fire District | 5 | 0.00010142 | 27 | - | 2 | 29 |
| 06250000 | Orland Fire District | 21 | 0.00042597 | 112 | - | 8 | 121 |
| 06300000 | Levee District #1 | 2 | 0.00004057 | 11 | - | 1 | 11 |
| 06310000 | Levee District #2 | 3 | 0.00006085 | 16 | - | 1 | 17 |
| 06320000 | Levee District #3 | 2 | 0.00004057 | 11 | - | 1 | 11 |
| 06500000 | Butte City Community Service District | 24 | 0.00048683 | 128 | - | 10 | 138 |
| 06510000 | BCCSD - Recreation District | 2 | 0.00004057 | 11 | - | 1 | 11 |
| 06610000 | Elk Creek Community Service District | 54 | 0.00109536 | 288 | - | 22 | 310 |
| 06650000 | ECCSD - Lighting District | 3 | 0.00006085 | 16 | - | 1 | 17 |
| 06700000 | Ord Bend Community Service District | 11 | 0.00022313 | 59 | - | 4 | 63 |
| 06740000 | Artois Community Service District | 20 | 0.00040569 | 107 | - | 8 | 115 |
| 06825000 | Hamilton City Community Service District | 95 | 0.00192702 | 507 | - | 38 | 545 |
| 06830000 | HCCSD - Lighting District | 3 | 0.00006085 | 16 | - | 1 | 17 |
| 06850000 | HCCSD - Library District | 14 | 0.00028398 | 75 | - | 6 | 80 |
| 06865000 | HCCSD - Edgewater Park | 4 | 0.00008114 | 21 | - | 2 | 23 |
| 06870000 | HCCSD - Pallisades District | 4 | 0.00008114 | 21 | - | 2 | 23 |
| 06880000 | N.E. Willows Community Service District | 9 | 0.00018256 | 48 | - | 4 | 52 |
| 06920000 | Mosquito Abatement District | 46 | 0.00093308 | 246 | - | 18 | 264 |
| 06950000 | Rice Pest Abatement District | 2 | 0.00004057 | 11 | - | 1 | 11 |
| 06960000 | HC Reclamation District #2140 | 7 | 0.00014199 | 37 | - | 3 | 40 |
| 06970000 | Reclamation District #2106 | 2 | 0.00004057 | 11 | - | 1 | 11 |

COUNTY OF GLENN
DEPARTMENT OF FINANCE

| <u>FY 2017-18 Actual</u> | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|-------|---------------------|----------------------|-------------------|------------------|-------------------|----------------|
| 99999999 | Other | 2,829 | 0.05738453 | 15,110 | - | 1,133 | 16,243 |
| | Total | <u>49,299</u> | <u>1.00000000</u> | <u>263,312</u> | <u>-</u> | <u>19,403</u> | <u>282,715</u> |

Basis of Allocation : Number of Checks Written

COUNTY OF GLENN
DEPARTMENT OF FINANCE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|----------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|--------|
| 01011040 | <i>Department of Finance</i> | 9.00 | 0.01995565 | 2,243 | - | - | 2,243 |
| 01011080 | <i>County Counsel</i> | 2.00 | 0.00443459 | 498 | - | - | 498 |
| 01011090 | <i>Personnel</i> | 3.00 | 0.00665188 | 748 | - | - | 748 |
| 01011010 | Board of Supervisors | 5.00 | 0.01108647 | 1,246 | - | 95 | 1,341 |
| 01011020 | Clerk of the Board | 3.00 | 0.00665188 | 748 | - | 57 | 804 |
| 01011070 | Assessor | 8.00 | 0.01773836 | 1,994 | - | 152 | 2,145 |
| 01011100 | Elections | 1.00 | 0.00221729 | 249 | - | 19 | 268 |
| 01012180 | Agriculture Commissioner | 10.00 | 0.02217295 | 2,492 | - | 190 | 2,681 |
| 01012181 | Water Resources | 2.00 | 0.00443459 | 498 | - | 38 | 536 |
| 01012220 | Recorder | 3.00 | 0.00665188 | 748 | - | 57 | 804 |
| 01012240 | Public Guardian | 2.00 | 0.00443459 | 498 | - | 38 | 536 |
| 01012285 | Planning & Community Development | 8.00 | 0.01773836 | 1,994 | - | 152 | 2,145 |
| 01012290 | Animal Control | 3.00 | 0.00665188 | 748 | - | 57 | 804 |
| 01015180 | Veterans' Services | 2.00 | 0.00443459 | 498 | - | 38 | 536 |
| 01016050 | Cooperative Extension | 3.00 | 0.00665188 | 748 | - | 57 | 804 |
| 01024010 | Public Health | 17.00 | 0.03769401 | 4,236 | - | 322 | 4,559 |
| 01024011 | Emergency Preparedness | 2.00 | 0.00443459 | 498 | - | 38 | 536 |
| 01024012 | Mental Health | 60.00 | 0.13303769 | 14,952 | - | 1,137 | 16,089 |
| 01024014 | Alcohol & Drug Abuse | 9.00 | 0.01995565 | 2,243 | - | 171 | 2,413 |
| 01024018 | Victim Witness | 1.00 | 0.00221729 | 249 | - | 19 | 268 |
| 01024025 | Women, Infants & Children | 5.00 | 0.01108647 | 1,246 | - | 95 | 1,341 |
| 01024170 | California Children's Services | 1.00 | 0.00221729 | 249 | - | 19 | 268 |
| 01024300 | Health & Human Services Agency | 25.00 | 0.05543237 | 6,230 | - | 474 | 6,704 |
| 01025010 | Social Services Administration | 85.00 | 0.18847007 | 21,182 | - | 1,611 | 22,793 |
| 01042090 | District Attorney | 7.00 | 0.01552106 | 1,744 | - | 133 | 1,877 |
| 01042110 | Sheriff | 35.00 | 0.07760532 | 8,722 | - | 663 | 9,385 |
| 01042113 | Sheriff's Dispatch | 6.00 | 0.01330377 | 1,495 | - | 114 | 1,609 |
| 01042122 | Office of Emergency Services | 1.00 | 0.00221729 | 249 | - | 19 | 268 |
| 01042140 | Jail | 19.00 | 0.04212860 | 4,735 | - | 360 | 5,095 |
| 01042150 | Probation | 4.00 | 0.00886918 | 997 | - | 76 | 1,073 |
| 01042158 | Delinquency Prevention | 3.00 | 0.00665188 | 748 | - | 57 | 804 |
| 01042164 | Partnership Grant | 1.00 | 0.00221729 | 249 | - | 19 | 268 |
| 01042168 | Juvenile Probation & CAMP | 1.00 | 0.00221729 | 249 | - | 19 | 268 |
| 01052550 | County SLESF | 2.00 | 0.00443459 | 498 | - | 38 | 536 |

COUNTY OF GLENN
DEPARTMENT OF FINANCE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|---------------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|----------------|
| 01052557 | Youth Offender Supervision | 1.00 | 0.00221729 | 249 | - | 19 | 268 |
| 01052558 | SB678 Community Performance Incentive | 1.00 | 0.00221729 | 249 | - | 19 | 268 |
| 01055340 | Child Support | 8.00 | 0.01773836 | 1,994 | - | 152 | 2,145 |
| 01062136 | Trial Court Security | 3.00 | 0.00665188 | 748 | - | 57 | 804 |
| 01062150 | Local Community Corrections | 5.00 | 0.01108647 | 1,246 | - | 95 | 1,341 |
| 01200000 | Road | 29.00 | 0.06430155 | 7,227 | - | 550 | 7,776 |
| 02000000 | Solid Waste | 6.00 | 0.01330377 | 1,495 | - | 114 | 1,609 |
| 02200000 | Fleet Operations | 4.00 | 0.00886918 | 997 | - | 76 | 1,073 |
| 02260000 | Public Works Agency | 7.00 | 0.01552106 | 1,744 | - | 133 | 1,877 |
| 02261120 | Facilities Internal Service Fund | 14.00 | 0.03104213 | 3,489 | - | 265 | 3,754 |
| 04999100 | Community Action | 11.00 | 0.02439024 | 2,741 | - | 208 | 2,950 |
| 04999105 | Community Development | 7.00 | 0.01552106 | 1,744 | - | 133 | 1,877 |
| 05210000 | Air Pollution District | 7.00 | 0.01552106 | 1,744 | - | 133 | 1,877 |
| Total | | 451.00 | 1.00000000 | 112,388 | - | 8,282 | 120,669 |

Basis of Allocation : Number of Employees

COUNTY OF GLENN
DEPARTMENT OF FINANCE

| FY 2017-18 Actual | | Total | Accounting | Budget & Cost Plan | Check Processing | Payroll |
|-------------------|----------------------------------|--------|------------|-----------------------|---------------------|---------|
| 01011013 | County Administrative Officer | 69 | - | 5 | 64 | - |
| 01011040 | Department of Finance | 6,167 | 1,107 | 355 | 2,462 | 2,243 |
| 01011051 | Annual Audit | 39 | - | 29 | 11 | - |
| 01011080 | County Counsel | 1,698 | 301 | 103 | 796 | 498 |
| 01011090 | Personnel | 4,868 | 2,925 | 169 | 1,025 | 748 |
| 01011150 | General Insurance | 523 | 206 | 307 | 11 | - |
| 01011170 | Employee Benefits | 1,600 | 1,561 | 12 | 27 | - |
| 01011200 | Data Processing | 4,779 | 4,572 | 153 | 53 | - |
| 01011010 | Board of Supervisors | 3,030 | 112 | 199 | 1,378 | 1,341 |
| 01011020 | Clerk of the Board | 1,913 | 75 | 115 | 919 | 804 |
| 01011070 | Assessor | 4,822 | 280 | 364 | 2,032 | 2,145 |
| 01011100 | Elections | 1,303 | 177 | 106 | 752 | 268 |
| 01011180 | Surveyor | 58 | - | 18 | 40 | - |
| 01012040 | Court Revenues | 376 | - | 336 | 40 | - |
| 01012060 | Grand Jury | 1,232 | 877 | 11 | 344 | - |
| 01012100 | Indigent Defense | 289 | - | 197 | 92 | - |
| 01012170 | Flood Control | 22 | - | 11 | 11 | - |
| 01012180 | Agriculture Commissioner | 6,211 | 317 | 445 | 2,767 | 2,681 |
| 01012181 | Water Resources | 1,949 | 485 | 176 | 752 | 536 |
| 01012200 | Building Inspector | 287 | - | - | 287 | - |
| 01012220 | Recorder | 2,437 | 392 | 143 | 1,097 | 804 |
| 01012230 | Coroner | 85 | - | 33 | 52 | - |
| 01012240 | Public Guardian | 1,510 | 19 | 88 | 867 | 536 |
| 01012280 | Planning | 304 | - | - | 304 | - |
| 01012285 | Planning & Community Development | 5,279 | 774 | 534 | 1,826 | 2,145 |
| 01012290 | Animal Control | 1,992 | - | 108 | 1,079 | 804 |
| 01014022 | Hospital | 2,846 | 2,555 | 10 | 281 | - |
| 01015180 | Veterans' Services | 1,478 | 131 | 42 | 769 | 536 |
| 01016040 | Library | 65 | - | 53 | 11 | - |
| 01016050 | Cooperative Extension | 2,035 | 205 | 101 | 924 | 804 |
| 01024010 | Public Health | 10,165 | 56 | 1,015 | 4,536 | 4,559 |
| 01024011 | Emergency Preparedness | 1,672 | - | 125 | 1,010 | 536 |
| 01024012 | Mental Health | 31,453 | 19 | 3,346 | 12,000 | 16,089 |

COUNTY OF GLENN
DEPARTMENT OF FINANCE

| FY 2017-18 Actual | | Total | Accounting | Budget & Cost Plan | Check Processing | Payroll |
|-------------------|---------------------------------------|---------|------------|-----------------------|---------------------|---------|
| 01024014 | Alcohol & Drug Abuse | 5,617 | - | 465 | 2,739 | 2,413 |
| 01024018 | Victim Witness | 1,152 | - | 121 | 764 | 268 |
| 01024020 | Maternal & Child Health | 281 | - | 52 | 230 | - |
| 01024025 | Women, Infants & Children | 3,299 | 75 | 276 | 1,608 | 1,341 |
| 01024170 | California Children's Services | 1,181 | - | 126 | 787 | 268 |
| 01024300 | Health & Human Services Agency | 13,363 | 1,203 | 966 | 4,490 | 6,704 |
| 01024400 | Health Services Administration | 1,067 | 19 | 90 | 959 | - |
| 01025010 | Social Services Administration | 112,288 | 19,602 | 8,030 | 61,864 | 22,793 |
| 01042090 | District Attorney | 6,024 | 1,390 | 569 | 2,188 | 1,877 |
| 01042110 | Sheriff | 20,192 | 1,362 | 2,171 | 7,274 | 9,385 |
| 01042113 | Sheriff's Dispatch | 3,457 | 75 | 223 | 1,550 | 1,609 |
| 01042122 | Office of Emergency Services | 846 | 149 | 56 | 373 | 268 |
| 01042135 | Sheriff's Civil Division | 714 | - | 42 | 672 | - |
| 01042140 | Jail | 11,941 | 653 | 1,589 | 4,605 | 5,095 |
| 01042150 | Probation | 5,734 | 2,658 | 292 | 1,711 | 1,073 |
| 01042155 | Juvenile Hall | 802 | 10 | 236 | 557 | - |
| 01042158 | Delinquency Prevention | 1,525 | - | 66 | 655 | 804 |
| 01042164 | Partnership Grant | 600 | - | 16 | 316 | 268 |
| 01042168 | Juvenile Probation & CAMP | 838 | - | 41 | 528 | 268 |
| 01042170 | JJCPA Grant | 416 | - | 48 | 367 | - |
| 01042360 | Boat Patrol | 292 | - | 45 | 247 | - |
| 01052550 | County SLESF | 825 | - | 37 | 253 | 536 |
| 01052557 | Youth Offender Supervision | 976 | - | 71 | 637 | 268 |
| 01052558 | SB678 Community Performance Incentive | 1,144 | - | 141 | 735 | 268 |
| 01054010 | California Waste Management | 18 | - | 6 | 11 | - |
| 01054012 | Mental Health Services Act | 1,381 | 19 | 1,316 | 46 | - |
| 01054021 | Superior Reg Workforce Ed | 349 | - | 349 | - | - |
| 01054045 | Mosquito Abatement Assessment Area | 214 | - | 82 | 132 | - |
| 01054840 | Memorial Hall Trust | 72 | - | 15 | 57 | - |
| 01055011 | IHSS Public Authority | 1,084 | 37 | 157 | 890 | - |
| 01055340 | Child Support | 6,003 | 1,646 | 282 | 1,929 | 2,145 |
| 01062136 | Trial Court Security | 1,914 | - | 180 | 930 | 804 |
| 01062150 | Local Community Corrections | 3,624 | - | 711 | 1,573 | 1,341 |

| FY 2017-18 Actual | | Total | Accounting | Budget & Cost Plan | Check Processing | Payroll |
|-------------------|-------------------------------------|--------|------------|-----------------------|---------------------|---------|
| 01200000 | Road | 21,757 | 448 | 5,616 | 7,917 | 7,776 |
| 01401140 | Advertising County Resources | 10 | - | 5 | 6 | - |
| 01602270 | Fish & Game Commission | 69 | - | 6 | 63 | - |
| 01906020 | Office of Education | 94,850 | 1,100 | 101 | 93,649 | - |
| 02000000 | Solid Waste | 6,917 | 783 | 2,625 | 1,900 | 1,609 |
| 02040205 | Orland Airport | 673 | 196 | 190 | 287 | - |
| 02040207 | Willows Airport | 590 | 215 | 185 | 189 | - |
| 02200000 | Fleet Operations | 3,873 | 531 | 811 | 1,458 | 1,073 |
| 02210000 | Underground Storage Tanks | 273 | 37 | 110 | 126 | - |
| 02220000 | Vegetation & Environmental Mgmt | 126 | 37 | 49 | 40 | - |
| 02224170 | Tri-County Bee | 14 | - | 2 | 11 | - |
| 02260000 | Public Works Agency | 6,536 | 2,527 | 364 | 1,768 | 1,877 |
| 02261000 | PCDS Permit Center | 180 | - | 99 | 80 | - |
| 02261120 | Facilities Internal Service Fund | 10,920 | 2,229 | 1,394 | 3,542 | 3,754 |
| 02270000 | Central Services | 182 | 149 | 10 | 23 | - |
| 02280000 | Data Processing ISF | 8,271 | 7,749 | 413 | 109 | - |
| 04050000 | Court | 4,086 | 1,548 | 1,596 | 942 | - |
| 04100000 | Law Library | 40 | 19 | 4 | 17 | - |
| 04250000 | Local Transportation Trust | 610 | 19 | 465 | 126 | - |
| 04260000 | Transportation Administration | 540 | 19 | 447 | 75 | - |
| 04280000 | Glenn County Transit | 399 | 56 | 165 | 178 | - |
| 04281000 | Fixed Route Transit | 645 | 37 | 390 | 218 | - |
| 04282500 | Transportation Prop 1B | 181 | - | 181 | - | - |
| 04601000 | Local Agency Formation Commission | 126 | 9 | 20 | 98 | - |
| 04796000 | Glenn Groundwater Authority | 160 | - | 154 | 6 | - |
| 04999100 | Community Action | 10,888 | 1,194 | 1,485 | 5,259 | 2,950 |
| 04999105 | Community Development | 4,678 | - | 315 | 2,486 | 1,877 |
| 05010000 | Artois Fire District | 259 | 168 | 28 | 63 | - |
| 05022000 | Hamilton Fire District | 771 | 242 | 155 | 373 | - |
| 05022010 | Bayliss Fire District | 217 | 168 | 21 | 29 | - |
| 05050000 | Willows Rural Fire District | 359 | 186 | 98 | 75 | - |
| 05110000 | Storm Drain Maintenance District #1 | 185 | 168 | 0 | 17 | - |
| 05130000 | Storm Drain Maintenance District #3 | 209 | 168 | 24 | 17 | - |

COUNTY OF GLENN
DEPARTMENT OF FINANCE

| <u>FY 2017-18 Actual</u> | | <u>Total</u> | <u>Accounting</u> | <u>Budget & Cost Plan</u> | <u>Check Processing</u> | <u>Payroll</u> |
|--------------------------|--|--------------|-------------------|-----------------------------------|-----------------------------|----------------|
| 05140000 | North Willows County Service Area | 228 | 168 | 20 | 40 | - |
| 05210000 | Air Pollution District | 4,461 | 485 | 393 | 1,705 | 1,877 |
| 05210241 | Air Pollution Vehicle Registration | 124 | 19 | 48 | 57 | - |
| 05250000 | Olive Pest Management District | 42 | - | 19 | 23 | - |
| 06010000 | Elk Creek Cemetery District | 428 | 354 | 5 | 69 | - |
| 06020000 | German Cemetery District | 212 | 187 | 2 | 23 | - |
| 06030000 | Marvin-Chapel Cemetery District | 318 | 242 | 6 | 69 | - |
| 06040000 | Newville Cemetery District | 181 | 168 | 1 | 11 | - |
| 06050000 | Orland Cemetery District | 1,207 | 587 | 143 | 477 | - |
| 06060000 | Willows Cemetery District | 664 | 280 | 103 | 281 | - |
| 06200000 | Glenn-Codora Fire District | 313 | 168 | 48 | 98 | - |
| 06210000 | Elk Creek Fire District | 261 | 187 | 11 | 63 | - |
| 06220000 | Glenn-Colusa Fire District | 197 | 168 | 6 | 23 | - |
| 06230000 | Kanawha Fire District | 487 | 261 | 54 | 172 | - |
| 06240000 | Ord Fire District | 208 | 168 | 11 | 29 | - |
| 06250000 | Orland Fire District | 678 | 504 | 54 | 121 | - |
| 06300000 | Levee District #1 | 430 | 410 | 8 | 11 | - |
| 06310000 | Levee District #2 | 228 | 205 | 5 | 17 | - |
| 06320000 | Levee District #3 | 202 | 168 | 22 | 11 | - |
| 06500000 | Butte City Community Service District | 1,425 | 1,268 | 19 | 138 | - |
| 06510000 | BCCSD - Recreation District | 14 | - | 2 | 11 | - |
| 06610000 | Elk Creek Community Service District | 813 | 429 | 74 | 310 | - |
| 06640000 | ECCSD - Recreation District | 2 | - | 2 | - | - |
| 06650000 | ECCSD - Lighting District | 18 | - | 1 | 17 | - |
| 06700000 | Ord Bend Community Service District | 270 | 196 | 11 | 63 | - |
| 06740000 | Artois Community Service District | 398 | 261 | 22 | 115 | - |
| 06825000 | Hamilton City Community Service District | 1,125 | 410 | 169 | 545 | - |
| 06830000 | HCCSD - Lighting District | 24 | - | 6 | 17 | - |
| 06850000 | HCCSD - Library District | 105 | 19 | 6 | 80 | - |
| 06865000 | HCCSD - Edgewater Park | 24 | - | 1 | 23 | - |
| 06870000 | HCCSD - Pallisades District | 25 | - | 2 | 23 | - |
| 06880000 | N.E. Willows Community Service District | 360 | 224 | 84 | 52 | - |
| 06920000 | Mosquito Abatement District | 540 | 168 | 108 | 264 | - |

COUNTY OF GLENN
DEPARTMENT OF FINANCE

| FY 2017-18 Actual | | Total | Accounting | Budget & Cost Plan | Check Processing | Payroll |
|--------------------------|-------------------------------|----------------|-------------------|-----------------------------------|-----------------------------|----------------|
| 06950000 | Rice Pest Abatement District | 166 | 149 | 5 | 11 | - |
| 06960000 | HC Reclamation District #2140 | 1,086 | 168 | 878 | 40 | - |
| 06970000 | Reclamation District #2106 | 181 | 168 | 2 | 11 | - |
| 99999999 | Other | 26,355 | - | 10,113 | 16,243 | - |
| Total | | 535,182 | 74,231 | 57,565 | 282,715 | 120,669 |

FY 2017-18 Actual

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

Two functions are identified, Countywide Audit and Special Audits.

1. COUNTYWIDE AUDIT: The function "Countywide Audit" includes those charges that are not directly identifiable to a specific department and are allocated based on relative budget size of the final working budget at the fiscal year-end.
2. SPECIAL AUDITS: The function "Special Audits" includes direct charges for specific audit services related to preparation of the annual Schedule of Expenditures of Federal Awards. Costs are allocated based on the relative single audit report size and subsequently offset by the direct billed cost of services.

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
ANNUAL AUDIT

2/14/2019

| FY 2017-18 Actual | Total | General & Admin | Countywide Audit | Special Audits |
|--|---------------|--------------------------------|-----------------------------|---------------------------|
| Time % | 100.00% | | 72.66% | 27.34% |
| Services & Supplies | | | | |
| Professional Services | 83,073 | - | 60,273 | 22,800 |
| Special Dept. Expense | 325 | - | 325 | |
| Expenditures Per Financial Statements | 83,398 | - | 60,598 | 22,800 |
| Cost Adjustments | | | | |
| Functional Cost | 83,398 | - | 60,598 | 22,800 |
| Additions - 1st Allocation | | | | |
| Other | - | - | | |
| Reallocate Admin | - | - | - | - |
| Allocable Costs | 83,398 | | 60,598 | 22,800 |
| Unallocated | - | | | |
| 1st Allocation | 83,398 | - | 60,598 | 22,800 |
| Additions - 2nd Allocation | | | | |
| Other | 337 | 337 | | |
| Reallocate Admin | - | (337) | 245 | 92 |
| Allocable Costs | 337 | | 245 | 92 |
| Unallocated | - | | | |
| 2nd Allocation | 337 | - | 245 | 92 |
| Total Allocated | 83,734 | - | 60,842 | 22,892 |

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|----------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|-------|
| 01011013 | County Administrative Officer | 15 | 0.00009230 | 6 | - | - | 6 |
| 01011040 | Department of Finance | 1,075 | 0.00661473 | 401 | - | - | 401 |
| 01011051 | Annual Audit | 87 | 0.00053533 | 32 | - | - | 32 |
| 01011080 | County Counsel | 313 | 0.00192596 | 117 | - | - | 117 |
| 01011090 | Personnel | 513 | 0.00315661 | 191 | - | - | 191 |
| 01011150 | General Insurance | 930 | 0.00572251 | 347 | - | - | 347 |
| 01011170 | Employee Benefits | 36 | 0.00022152 | 13 | - | - | 13 |
| 01011200 | Data Processing | 464 | 0.00285510 | 173 | - | - | 173 |
| 01011010 | Board of Supervisors | 562 | 0.00345812 | 210 | - | 1 | 210 |
| 01011020 | Clerk of the Board | 325 | 0.00199980 | 121 | - | 0 | 122 |
| 01011070 | Assessor | 1,027 | 0.00631938 | 383 | - | 2 | 385 |
| 01011100 | Elections | 299 | 0.00183982 | 111 | - | 0 | 112 |
| 01011180 | Surveyor | 51 | 0.00031382 | 19 | - | 0 | 19 |
| 01012040 | Court Revenues | 946 | 0.00582097 | 353 | - | 1 | 354 |
| 01012060 | Grand Jury | 30 | 0.00018460 | 11 | - | 0 | 11 |
| 01012100 | Indigent Defense | 556 | 0.00342120 | 207 | - | 1 | 208 |
| 01012170 | Flood Control | 30 | 0.00018460 | 11 | - | 0 | 11 |
| 01012180 | Agriculture Commissioner | 1,254 | 0.00771616 | 468 | - | 2 | 470 |
| 01012181 | Water Resources | 496 | 0.00305201 | 185 | - | 1 | 186 |
| 01012220 | Recorder | 404 | 0.00248591 | 151 | - | 1 | 151 |
| 01012230 | Coroner | 94 | 0.00057840 | 35 | - | 0 | 35 |
| 01012240 | Public Guardian | 247 | 0.00151985 | 92 | - | 0 | 92 |
| 01012285 | Planning & Community Development | 1,504 | 0.00925447 | 561 | - | 2 | 563 |
| 01012290 | Animal Control | 304 | 0.00187059 | 113 | - | 0 | 114 |
| 01014022 | Hospital | 28 | 0.00017229 | 10 | - | 0 | 10 |
| 01015180 | Veterans' Services | 118 | 0.00072608 | 44 | - | 0 | 44 |
| 01016040 | Library | 150 | 0.00092299 | 56 | - | 0 | 56 |
| 01016050 | Cooperative Extension | 284 | 0.00174752 | 106 | - | 0 | 106 |
| 01024010 | Public Health | 2,861 | 0.01760442 | 1,067 | - | 4 | 1,071 |
| 01024011 | Emergency Preparedness | 353 | 0.00217209 | 132 | - | 1 | 132 |
| 01024012 | Mental Health | 9,432 | 0.05803736 | 3,517 | - | 14 | 3,531 |
| 01024014 | Alcohol & Drug Abuse | 1,310 | 0.00806074 | 488 | - | 2 | 490 |
| 01024018 | Victim Witness | 340 | 0.00209210 | 127 | - | 1 | 127 |
| 01024020 | Maternal & Child Health | 146 | 0.00089837 | 54 | - | 0 | 55 |
| 01024025 | Women, Infants & Children | 777 | 0.00478107 | 290 | - | 1 | 291 |
| 01024170 | California Children's Services | 355 | 0.00218440 | 132 | - | 1 | 133 |
| 01024300 | Health & Human Services Agency | 2,723 | 0.01675527 | 1,015 | - | 4 | 1,020 |

COUNTY OF GLENN
ANNUAL AUDIT

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|---------------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|-------|
| 01024400 | Health Services Administration | 253 | 0.00155677 | 94 | - | 0 | 95 |
| 01025010 | Social Services Administration | 22,635 | 0.13927859 | 8,440 | - | 35 | 8,475 |
| 01042090 | District Attorney | 1,605 | 0.00987595 | 598 | - | 2 | 601 |
| 01042110 | Sheriff | 6,121 | 0.03766398 | 2,282 | - | 9 | 2,292 |
| 01042113 | Sheriff's Dispatch | 629 | 0.00387039 | 235 | - | 1 | 236 |
| 01042122 | Office of Emergency Services | 157 | 0.00096606 | 59 | - | 0 | 59 |
| 01042135 | Sheriff's Civil Division | 118 | 0.00072608 | 44 | - | 0 | 44 |
| 01042140 | Jail | 4,479 | 0.02756036 | 1,670 | - | 7 | 1,677 |
| 01042150 | Probation | 823 | 0.00506412 | 307 | - | 1 | 308 |
| 01042155 | Juvenile Hall | 664 | 0.00408575 | 248 | - | 1 | 249 |
| 01042158 | Delinquency Prevention | 186 | 0.00114450 | 69 | - | 0 | 70 |
| 01042164 | Partnership Grant | 44 | 0.00027074 | 16 | - | 0 | 16 |
| 01042168 | Juvenile Probation & CAMP | 116 | 0.00071378 | 43 | - | 0 | 43 |
| 01042170 | JJCPA Grant | 136 | 0.00083684 | 51 | - | 0 | 51 |
| 01042360 | Boat Patrol | 127 | 0.00078146 | 47 | - | 0 | 48 |
| 01052550 | County SLESF | 103 | 0.00063378 | 38 | - | 0 | 39 |
| 01052557 | Youth Offender Supervision | 200 | 0.00123065 | 75 | - | 0 | 75 |
| 01052558 | SB678 Community Performance Incentive | 397 | 0.00244284 | 148 | - | 1 | 149 |
| 01054010 | California Waste Management | 17 | 0.00010461 | 6 | - | 0 | 6 |
| 01054012 | Mental Health Services Act | 3,710 | 0.02282852 | 1,383 | - | 6 | 1,389 |
| 01054021 | Superior Reg Workforce Ed | 985 | 0.00606094 | 367 | - | 2 | 369 |
| 01054045 | Mosquito Abatement Assessment Area | 232 | 0.00142755 | 87 | - | 0 | 87 |
| 01054840 | Memorial Hall Trust | 41 | 0.00025228 | 15 | - | 0 | 15 |
| 01055011 | IHSS Public Authority | 443 | 0.00272589 | 165 | - | 1 | 166 |
| 01055340 | Child Support | 796 | 0.00489798 | 297 | - | 1 | 298 |
| 01062136 | Trial Court Security | 507 | 0.00311969 | 189 | - | 1 | 190 |
| 01062150 | Local Community Corrections | 2,003 | 0.01232494 | 747 | - | 3 | 750 |
| 01200000 | Road | 15,830 | 0.09740579 | 5,903 | - | 24 | 5,927 |
| 01401140 | Advertising County Resources | 13 | 0.00007999 | 5 | - | 0 | 5 |
| 01602270 | Fish & Game Commission | 16 | 0.00009845 | 6 | - | 0 | 6 |
| 01906020 | Office of Education | 284 | 0.00174752 | 106 | - | 0 | 106 |
| 02000000 | Solid Waste | 7,399 | 0.04552782 | 2,759 | - | 11 | 2,770 |
| 02040205 | Orland Airport | 535 | 0.00329198 | 199 | - | 1 | 200 |
| 02040207 | Willows Airport | 522 | 0.00321199 | 195 | - | 1 | 195 |
| 02200000 | Fleet Operations | 2,285 | 0.01406015 | 852 | - | 4 | 856 |
| 02210000 | Underground Storage Tanks | 309 | 0.00190135 | 115 | - | 0 | 116 |
| 02220000 | Vegetation & Environmental Mgmt | 137 | 0.00084299 | 51 | - | 0 | 51 |

COUNTY OF GLENN
ANNUAL AUDIT

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|-------------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|--------|
| 02224170 | Tri-County Bee | 6 | 0.00003692 | 2 | - | 0 | 2 |
| 02260000 | Public Works Agency | 1,025 | 0.00630707 | 382 | - | 2 | 384 |
| 02261000 | PCDS Permit Center | 280 | 0.00172291 | 104 | - | 0 | 105 |
| 02261120 | Facilities Internal Service Fund | 3,930 | 0.02418223 | 1,465 | - | 6 | 1,471 |
| 02270000 | Central Services | 29 | 0.00017844 | 11 | - | 0 | 11 |
| 02280000 | Data Processing ISF | 1,164 | 0.00716237 | 434 | - | 2 | 436 |
| 04050000 | Court | 4,500 | 0.02768958 | 1,678 | - | 7 | 1,685 |
| 04100000 | Law Library | 11 | 0.00006769 | 4 | - | 0 | 4 |
| 04250000 | Local Transportation Trust | 1,310 | 0.00806074 | 488 | - | 2 | 490 |
| 04260000 | Transportation Administration | 1,260 | 0.00775308 | 470 | - | 2 | 472 |
| 04280000 | Glenn County Transit | 465 | 0.00286126 | 173 | - | 1 | 174 |
| 04281000 | Fixed Route Transit | 1,098 | 0.00675626 | 409 | - | 2 | 411 |
| 04282500 | Transportation Prop 1B | 511 | 0.00314431 | 191 | - | 1 | 191 |
| 04601000 | Local Agency Formation Commission | 56 | 0.00034458 | 21 | - | 0 | 21 |
| 04796000 | Glenn Groundwater Authority | 435 | 0.00267666 | 162 | - | 1 | 163 |
| 04999100 | Community Action | 4,187 | 0.02576362 | 1,561 | - | 6 | 1,568 |
| 04999105 | Community Development | 887 | 0.00545792 | 331 | - | 1 | 332 |
| 05010000 | Artois Fire District | 80 | 0.00049226 | 30 | - | 0 | 30 |
| 05022000 | Hamilton Fire District | 438 | 0.00269512 | 163 | - | 1 | 164 |
| 05022010 | Bayliss Fire District | 58 | 0.00035689 | 22 | - | 0 | 22 |
| 05050000 | Willows Rural Fire District | 277 | 0.00170445 | 103 | - | 0 | 104 |
| 05110000 | Storm Drain Maintenance District #1 | 1 | 0.00000615 | 0 | - | 0 | 0 |
| 05130000 | Storm Drain Maintenance District #3 | 67 | 0.00041227 | 25 | - | 0 | 25 |
| 05140000 | North Willows County Service Area | 57 | 0.00035073 | 21 | - | 0 | 21 |
| 05210000 | Air Pollution District | 1,109 | 0.00682394 | 414 | - | 2 | 415 |
| 05210241 | Air Pollution Vehicle Registration | 134 | 0.00082453 | 50 | - | 0 | 50 |
| 05250000 | Olive Pest Management District | 54 | 0.00033227 | 20 | - | 0 | 20 |
| 99999999 | Other | 33,791 | 0.20792414 | 12,600 | - | 52 | 12,652 |
| Total | | 162,516 | 1.00000000 | 60,598 | - | 245 | 60,842 |

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN
ANNUAL AUDIT

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|--------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|-------|
| 01011010 | Board of Supervisors | 450 | 0.02760228 | 629 | (630) | 3 | 2 |
| 01012180 | Agriculture Commissioner | 21 | 0.00128811 | 29 | (29) | 0 | 1 |
| 01024010 | Public Health | 301 | 0.01846286 | 421 | (421) | 2 | 1 |
| 01024011 | Emergency Preparedness | 265 | 0.01625468 | 371 | (371) | 1 | 1 |
| 01024014 | Alcohol & Drug Abuse | 650 | 0.03986996 | 909 | (909) | 4 | 3 |
| 01024020 | Maternal & Child Health | 67 | 0.00410967 | 94 | (94) | 0 | 0 |
| 01024025 | Women, Infants & Children | 620 | 0.03802981 | 867 | (867) | 3 | 4 |
| 01024170 | California Children's Services | 95 | 0.00582715 | 133 | (133) | 1 | 0 |
| 01025010 | Social Services Administration | 7,441 | 0.45641906 | 10,406 | (10,407) | 42 | 42 |
| 01042110 | Sheriff | 87 | 0.00533644 | 122 | (121) | 0 | 1 |
| 01042155 | Juvenile Hall | 11 | 0.00067472 | 15 | (15) | 0 | 0 |
| 01055340 | Child Support | 474 | 0.02907440 | 663 | (663) | 3 | 3 |
| 01200000 | Road | 664 | 0.04072870 | 929 | (929) | 4 | 3 |
| 02040207 | Willows Airport | 723 | 0.04434767 | 1,011 | (1,011) | 4 | 5 |
| 04999100 | Community Action | 4,434 | 0.27197448 | 6,201 | (6,200) | 25 | 26 |
| Total | | 16,303 | 1.00000000 | 22,800 | (22,800) | 92 | 92 |

Basis of Allocation : Relative Single Audit Report Size

| FY 2017-18 Actual | | Total | Countywide Audit | Special Audits |
|-------------------|----------------------------------|-------|---------------------|-------------------|
| 01011013 | County Administrative Officer | 6 | 6 | - |
| 01011040 | Department of Finance | 401 | 401 | - |
| 01011051 | Annual Audit | 32 | 32 | - |
| 01011080 | County Counsel | 117 | 117 | - |
| 01011090 | Personnel | 191 | 191 | - |
| 01011150 | General Insurance | 347 | 347 | - |
| 01011170 | Employee Benefits | 13 | 13 | - |
| 01011200 | Data Processing | 173 | 173 | - |
| 01011010 | Board of Supervisors | 213 | 210 | 2 |
| 01011020 | Clerk of the Board | 122 | 122 | - |
| 01011070 | Assessor | 385 | 385 | - |
| 01011100 | Elections | 112 | 112 | - |
| 01011180 | Surveyor | 19 | 19 | - |
| 01012040 | Court Revenues | 354 | 354 | - |
| 01012060 | Grand Jury | 11 | 11 | - |
| 01012100 | Indigent Defense | 208 | 208 | - |
| 01012170 | Flood Control | 11 | 11 | - |
| 01012180 | Agriculture Commissioner | 470 | 470 | 1 |
| 01012181 | Water Resources | 186 | 186 | - |
| 01012220 | Recorder | 151 | 151 | - |
| 01012230 | Coroner | 35 | 35 | - |
| 01012240 | Public Guardian | 92 | 92 | - |
| 01012285 | Planning & Community Development | 563 | 563 | - |
| 01012290 | Animal Control | 114 | 114 | - |
| 01014022 | Hospital | 10 | 10 | - |
| 01015180 | Veterans' Services | 44 | 44 | - |
| 01016040 | Library | 56 | 56 | - |
| 01016050 | Cooperative Extension | 106 | 106 | - |
| 01024010 | Public Health | 1,072 | 1,071 | 1 |
| 01024011 | Emergency Preparedness | 133 | 132 | 1 |
| 01024012 | Mental Health | 3,531 | 3,531 | - |
| 01024014 | Alcohol & Drug Abuse | 494 | 490 | 3 |
| 01024018 | Victim Witness | 127 | 127 | - |
| 01024020 | Maternal & Child Health | 55 | 55 | 0 |
| 01024025 | Women, Infants & Children | 295 | 291 | 4 |

COUNTY OF GLENN
ANNUAL AUDIT

| FY 2017-18 Actual | | Total | Countywide Audit | Special Audits |
|-------------------|---------------------------------------|-------|---------------------|-------------------|
| 01024170 | California Children's Services | 133 | 133 | 0 |
| 01024300 | Health & Human Services Agency | 1,020 | 1,020 | - |
| 01024400 | Health Services Administration | 95 | 95 | - |
| 01025010 | Social Services Administration | 8,516 | 8,475 | 42 |
| 01042090 | District Attorney | 601 | 601 | - |
| 01042110 | Sheriff | 2,293 | 2,292 | 1 |
| 01042113 | Sheriff's Dispatch | 236 | 236 | - |
| 01042122 | Office of Emergency Services | 59 | 59 | - |
| 01042135 | Sheriff's Civil Division | 44 | 44 | - |
| 01042140 | Jail | 1,677 | 1,677 | - |
| 01042150 | Probation | 308 | 308 | - |
| 01042155 | Juvenile Hall | 249 | 249 | 0 |
| 01042158 | Delinquency Prevention | 70 | 70 | - |
| 01042164 | Partnership Grant | 16 | 16 | - |
| 01042168 | Juvenile Probation & CAMP | 43 | 43 | - |
| 01042170 | JJCPA Grant | 51 | 51 | - |
| 01042360 | Boat Patrol | 48 | 48 | - |
| 01052550 | County SLESF | 39 | 39 | - |
| 01052557 | Youth Offender Supervision | 75 | 75 | - |
| 01052558 | SB678 Community Performance Incentive | 149 | 149 | - |
| 01054010 | California Waste Management | 6 | 6 | - |
| 01054012 | Mental Health Services Act | 1,389 | 1,389 | - |
| 01054021 | Superior Reg Workforce Ed | 369 | 369 | - |
| 01054045 | Mosquito Abatement Assessment Area | 87 | 87 | - |
| 01054840 | Memorial Hall Trust | 15 | 15 | - |
| 01055011 | IHSS Public Authority | 166 | 166 | - |
| 01055340 | Child Support | 301 | 298 | 3 |
| 01062136 | Trial Court Security | 190 | 190 | - |
| 01062150 | Local Community Corrections | 750 | 750 | - |
| 01200000 | Road | 5,930 | 5,927 | 3 |
| 01401140 | Advertising County Resources | 5 | 5 | - |
| 01602270 | Fish & Game Commission | 6 | 6 | - |
| 01906020 | Office of Education | 106 | 106 | - |
| 02000000 | Solid Waste | 2,770 | 2,770 | - |
| 02040205 | Orland Airport | 200 | 200 | - |
| 02040207 | Willows Airport | 200 | 195 | 5 |

COUNTY OF GLENN
ANNUAL AUDIT

| FY 2017-18 Actual | | Total | Countywide Audit | Special Audits |
|-------------------|-------------------------------------|---------------|---------------------|-------------------|
| 02200000 | Fleet Operations | 856 | 856 | - |
| 02210000 | Underground Storage Tanks | 116 | 116 | - |
| 02220000 | Vegetation & Environmental Mgmt | 51 | 51 | - |
| 02224170 | Tri-County Bee | 2 | 2 | - |
| 02260000 | Public Works Agency | 384 | 384 | - |
| 02261000 | PCDS Permit Center | 105 | 105 | - |
| 02261120 | Facilities Internal Service Fund | 1,471 | 1,471 | - |
| 02270000 | Central Services | 11 | 11 | - |
| 02280000 | Data Processing ISF | 436 | 436 | - |
| 04050000 | Court | 1,685 | 1,685 | - |
| 04100000 | Law Library | 4 | 4 | - |
| 04250000 | Local Transportation Trust | 490 | 490 | - |
| 04260000 | Transportation Administration | 472 | 472 | - |
| 04280000 | Glenn County Transit | 174 | 174 | - |
| 04281000 | Fixed Route Transit | 411 | 411 | - |
| 04282500 | Transportation Prop 1B | 191 | 191 | - |
| 04601000 | Local Agency Formation Commission | 21 | 21 | - |
| 04796000 | Glenn Groundwater Authority | 163 | 163 | - |
| 04999100 | Community Action | 1,593 | 1,568 | 26 |
| 04999105 | Community Development | 332 | 332 | - |
| 05010000 | Artois Fire District | 30 | 30 | - |
| 05022000 | Hamilton Fire District | 164 | 164 | - |
| 05022010 | Bayliss Fire District | 22 | 22 | - |
| 05050000 | Willows Rural Fire District | 104 | 104 | - |
| 05110000 | Storm Drain Maintenance District #1 | 0 | 0 | - |
| 05130000 | Storm Drain Maintenance District #3 | 25 | 25 | - |
| 05140000 | North Willows County Service Area | 21 | 21 | - |
| 05210000 | Air Pollution District | 415 | 415 | - |
| 05210241 | Air Pollution Vehicle Registration | 50 | 50 | - |
| 05250000 | Olive Pest Management District | 20 | 20 | - |
| 99999999 | Other | 12,652 | 12,652 | - |
| Total | | 60,934 | 60,842 | 92 |

FY 2017-18 Actual

The County Counsel acts as the legal advisor to the Board of Supervisors, County Schools, all County Departments and Special Districts under the Board of Supervisor's control. The functions of the County Counsel office include: legislative services, legal services, direct contract services and general government. The department maintained time records during fiscal year 2017-18 that reflect the amount of time spent working in these major functions. Costs of this department are distributed to functions based on their proportionate percentage of total time shown on the time sheets.

1. LEGAL SERVICES: This function consists of County Counsel's time spent working with departments and special districts while performing various legal services, research and opinions.
2. LEGISLATIVE: This function consists of County Counsel's time spent working with the Board of Supervisors on various legislative topics.
3. DIRECT CONTRACT SERVICES: The function "Direct Contract Services" includes charges for specific contract services that require an independent, external opinion. Direct costs are allocated to the departments covered by the specific contract services.
4. GENERAL GOVERNMENT: The General Government function is unallowable and has been excluded from plan calculations.

The County Counsel direct billed departments, specifically Public Guardian, for services in fiscal year 2017-18 and credit has been applied for those items that were direct billed.

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
COUNTY COUNSEL

2/14/2019

| FY 2017-18 Actual | Total | General & Admin | Legal Services | Legislative Services | Direct Contract Services | General Government |
|--|----------------|--------------------------------|---------------------------|---------------------------------|---|-------------------------------|
| Time % | 100.00% | 10.49% | 75.36% | 8.28% | 1.62% | 4.25% |
| Wages & Benefits | | | | | | |
| Salaries & Wages | 149,291 | 15,596 | 114,664 | 12,579 | - | 6,452 |
| Benefits | 87,190 | 9,109 | 66,967 | 7,346 | - | 3,768 |
| Services & Supplies | | | | | | |
| Communications | 750 | 79 | 576 | 63 | - | 32 |
| Memberships | 3,808 | 397 | 2,925 | 321 | - | 165 |
| Office Expense | 7,844 | 819 | 6,025 | 661 | - | 339 |
| Professional Services | 4,371 | - | - | - | 4,371 | - |
| Special Dept. Expense | 175 | 17 | 135 | 15 | - | 8 |
| Special Dept Training | 380 | 40 | 292 | 32 | - | 16 |
| IT Expenses | 3,314 | 346 | 2,546 | 279 | - | 143 |
| Mileage | 144 | 15 | 111 | 12 | - | 6 |
| Other Travel | 1,748 | 182 | 1,343 | 147 | - | 76 |
| Utilities | 905 | 95 | 695 | 76 | - | 39 |
| ISF Allocation | 9,005 | 942 | 6,916 | 758 | - | 389 |
| Operating Trsf Out-Debt Service | 197 | 197 | - | - | - | - |
| | | - | | | | |
| Expenditures Per Financial Statements | 269,122 | 27,834 | 203,195 | 22,289 | 4,371 | 11,433 |
| Cost Adjustments | | | | | | |
| Building Use to Service Depts. | 717 | 717 | - | - | - | - |
| Debt Service-Capital Assets | (197) | (197) | | | | |
| Functional Cost | 269,642 | 28,354 | 203,195 | 22,289 | 4,371 | 11,433 |

| FY 2017-18 Actual | Total | General & Admin | Legal Services | Legislative Services | Direct Contract Services | General Government |
|-----------------------------------|-----------------------|--------------------------------|---------------------------|---------------------------------|---|-------------------------------|
| Time % | 100.00% | 10.49% | 75.36% | 8.28% | 1.62% | 4.25% |
| Additions - 1st Allocation | | | | | | |
| Other | - | - | | | | |
| Reallocate Admin | 0 | (28,354) | 23,870 | 2,623 | 514 | 1,346 |
| Allocable Costs | 269,642 | - | 227,065 | 24,912 | 4,885 | 12,779 |
| Unallocated | (12,779) | | | | | (12,779) |
| 1st Allocation | <u>256,863</u> | <u>-</u> | <u>227,065</u> | <u>24,912</u> | <u>4,885</u> | <u>-</u> |
| Additions - 2nd Allocation | | | | | | |
| Other | 24,406 | 24,406 | | | | |
| Reallocate Admin | 0 | (24,406) | 20,547 | 2,258 | 443 | 1,158 |
| Allocable Costs | 24,406 | | 20,547 | 2,258 | 443 | 1,158 |
| Unallocated | (1,601) | | - | | (443) | (1,158) |
| 2nd Allocation | <u>22,805</u> | <u>-</u> | <u>20,547</u> | <u>2,258</u> | <u>-</u> | <u>-</u> |
| Total Allocated | <u>279,668</u> | <u>-</u> | <u>247,612</u> | <u>27,171</u> | <u>4,885</u> | <u>-</u> |

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|----------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|--------|
| 01011040 | Department of Finance | 84.00 | 0.04872248 | 11,063 | - | - | 11,063 |
| 01011080 | County Counsel | 133.32 | 0.07732954 | 17,559 | - | - | 17,559 |
| 01011090 | Personnel | 47.47 | 0.02753400 | 6,252 | - | - | 6,252 |
| 01011200 | Data Processing | 5.25 | 0.00304516 | 691 | - | - | 691 |
| 01011020 | Clerk of the Board | 1.25 | 0.00072504 | 165 | - | 18 | 182 |
| 01011070 | Assessor | 12.50 | 0.00725037 | 1,646 | - | 177 | 1,823 |
| 01011100 | Elections | 79.91 | 0.04635016 | 10,525 | - | 1,129 | 11,654 |
| 01012060 | Grand Jury | 6.30 | 0.00365419 | 830 | - | 89 | 919 |
| 01012100 | Indigent Defense | 13.25 | 0.00768539 | 1,745 | - | 187 | 1,932 |
| 01012180 | Agriculture Commissioner | 13.52 | 0.00784200 | 1,781 | - | 191 | 1,972 |
| 01012181 | Water Resources | 3.25 | 0.00188510 | 428 | - | 46 | 474 |
| 01012220 | Recorder | 16.50 | 0.00957049 | 2,173 | - | 233 | 2,406 |
| 01012240 | Public Guardian | 124.38 | 0.07214408 | 16,381 | (2,447) | 1,758 | 15,692 |
| 01012285 | Planning & Community Development | 241.75 | 0.14022215 | 31,840 | - | 3,416 | 35,256 |
| 01012290 | Animal Control | 9.00 | 0.00522027 | 1,185 | - | 127 | 1,313 |
| 01015180 | Veterans' Services | 0.50 | 0.00029001 | 66 | - | 7 | 73 |
| 01016050 | Cooperative Extension | 1.00 | 0.00058003 | 132 | - | 14 | 146 |
| 01024010 | Public Health | 0.50 | 0.00029001 | 66 | - | 7 | 73 |
| 01024012 | Mental Health | 36.60 | 0.02122908 | 4,820 | - | 517 | 5,338 |
| 01024014 | Alcohol & Drug Abuse | 0.25 | 0.00014501 | 33 | - | 4 | 36 |
| 01024300 | Health & Human Services Agency | 181.10 | 0.10504336 | 23,852 | - | 2,559 | 26,411 |
| 01024400 | Health Services Administration | 44.08 | 0.02556770 | 5,806 | - | 623 | 6,428 |
| 01025010 | Social Services Administration | 27.00 | 0.01566080 | 3,556 | - | 382 | 3,938 |
| 01042090 | District Attorney | 31.59 | 0.01832313 | 4,161 | - | 446 | 4,607 |
| 01042110 | Sheriff | 112.88 | 0.06547374 | 14,867 | - | 1,595 | 16,462 |
| 01042135 | Sheriff's Civil Division | 9.00 | 0.00522027 | 1,185 | - | 127 | 1,313 |
| 01042140 | Jail | 85.45 | 0.04956353 | 11,254 | - | 1,208 | 12,462 |
| 01042150 | Probation | 82.90 | 0.04808445 | 10,918 | - | 1,171 | 12,090 |
| 01042155 | Juvenile Hall | 3.00 | 0.00174009 | 395 | - | 42 | 438 |
| 01042360 | Boat Patrol | 0.25 | 0.00014501 | 33 | - | 4 | 36 |
| 01054012 | Mental Health Services Act | 1.00 | 0.00058003 | 132 | - | 14 | 146 |
| 01055011 | IHSS Public Authority | 18.22 | 0.01056814 | 2,400 | - | 257 | 2,657 |
| 01055340 | Child Support | 21.75 | 0.01261564 | 2,865 | - | 307 | 3,172 |
| 01200000 | Road | 37.75 | 0.02189612 | 4,972 | - | 533 | 5,505 |

| FY 2017-18 Actual | | Allocation | Allocated | 1st | Direct | 2nd | Total |
|--------------------------|---------------------------------------|-----------------|-------------------|----------------|----------------|---------------|----------------|
| | | Units | Percent | Allocation | Billed | Allocation | |
| 02000000 | Solid Waste | 25.50 | 0.01479075 | 3,358 | - | 360 | 3,719 |
| 02040205 | Orland Airport | 0.92 | 0.00053363 | 121 | - | 13 | 134 |
| 02040207 | Willows Airport | 36.15 | 0.02096807 | 4,761 | - | 511 | 5,272 |
| 02200000 | Fleet Operations | 0.25 | 0.00014501 | 33 | - | 4 | 36 |
| 02210000 | Underground Storage Tanks | 12.55 | 0.00727937 | 1,653 | - | 177 | 1,830 |
| 02260000 | Public Works Agency | 86.76 | 0.05032337 | 11,427 | - | 1,226 | 12,653 |
| 02261000 | PCDS Permit Center | 1.50 | 0.00087004 | 198 | - | 21 | 219 |
| 02261120 | Facilities Internal Service Fund | 25.75 | 0.01493576 | 3,391 | - | 364 | 3,755 |
| 02280000 | Data Processing ISF | 12.00 | 0.00696035 | 1,580 | - | 170 | 1,750 |
| 04050000 | Court | 6.70 | 0.00388620 | 882 | - | 95 | 977 |
| 04100000 | Law Library | 2.75 | 0.00159508 | 362 | - | 39 | 401 |
| 04260000 | Transportation Administration | 0.25 | 0.00014501 | 33 | - | 4 | 36 |
| 04280000 | Glenn County Transit | 0.50 | 0.00029001 | 66 | - | 7 | 73 |
| 04282500 | Transportation Prop 1B | 0.25 | 0.00014501 | 33 | - | 4 | 36 |
| 04601000 | Local Agency Formation Commission | 4.75 | 0.00275514 | 626 | - | 67 | 693 |
| 04999100 | Community Action | 8.75 | 0.00507526 | 1,152 | - | 124 | 1,276 |
| 05210000 | Air Pollution District | 11.25 | 0.00652533 | 1,482 | - | 159 | 1,641 |
| 06500000 | Butte City Community Service District | 0.25 | 0.00014501 | 33 | - | 4 | 36 |
| 06640000 | ECCSD - Recreation District | 0.25 | 0.00014501 | 33 | - | 4 | 36 |
| 06920000 | Mosquito Abatement District | 0.25 | 0.00014501 | 33 | - | 4 | 36 |
| 06970000 | Reclamation District #2106 | 0.25 | 0.00014501 | 33 | - | 4 | 36 |
| Total | | 1,724.05 | 1.00000000 | 227,065 | (2,447) | 20,547 | 245,165 |

Basis of Allocation : Time Study Hours

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|----------------------|---------------------|----------------------|-------------------|------------------|-------------------|---------------|
| 01011010 | Board of Supervisors | 189.13 | 1.00000000 | 24,912 | - | 2,258 | 27,171 |
| | Total | <u>189.13</u> | <u>1.00000000</u> | <u>24,912</u> | <u>-</u> | <u>2,258</u> | <u>27,171</u> |

Basis of Allocation : Time Study Hours

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|----------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|--------------|
| 01012285 | Planning & Community Development | 3,151.00 | 0.72088767 | 3,522 | - | - | 3,522 |
| 02260000 | Public Works Agency | 1,220.00 | 0.27911233 | 1,364 | - | - | 1,364 |
| Total | | <u>4,371.00</u> | <u>1.00000000</u> | <u>4,885</u> | <u>-</u> | <u>-</u> | <u>4,885</u> |

Basis of Allocation : Direct Cost Transfer

| <u>FY 2017-18 Actual</u> | | <u>Total</u> | <u>Legal Services</u> | <u>Legislative Services</u> | <u>Direct Contract Services</u> |
|--------------------------|----------------------------------|--------------|-----------------------|-----------------------------|---------------------------------|
| 01011040 | Department of Finance | 11,063 | 11,063 | - | - |
| 01011080 | County Counsel | 17,559 | 17,559 | - | - |
| 01011090 | Personnel | 6,252 | 6,252 | - | - |
| 01011200 | Data Processing | 691 | 691 | - | - |
| 01011010 | Board of Supervisors | 27,171 | - | 27,171 | - |
| 01011020 | Clerk of the Board | 182 | 182 | - | - |
| 01011070 | Assessor | 1,823 | 1,823 | - | - |
| 01011100 | Elections | 11,654 | 11,654 | - | - |
| 01012060 | Grand Jury | 919 | 919 | - | - |
| 01012100 | Indigent Defense | 1,932 | 1,932 | - | - |
| 01012180 | Agriculture Commissioner | 1,972 | 1,972 | - | - |
| 01012181 | Water Resources | 474 | 474 | - | - |
| 01012220 | Recorder | 2,406 | 2,406 | - | - |
| 01012240 | Public Guardian | 15,692 | 15,692 | - | - |
| 01012285 | Planning & Community Development | 38,778 | 35,256 | - | 3,522 |
| 01012290 | Animal Control | 1,313 | 1,313 | - | - |
| 01015180 | Veterans' Services | 73 | 73 | - | - |
| 01016050 | Cooperative Extension | 146 | 146 | - | - |
| 01024010 | Public Health | 73 | 73 | - | - |
| 01024012 | Mental Health | 5,338 | 5,338 | - | - |
| 01024014 | Alcohol & Drug Abuse | 36 | 36 | - | - |
| 01024300 | Health & Human Services Agency | 26,411 | 26,411 | - | - |
| 01024400 | Health Services Administration | 6,428 | 6,428 | - | - |
| 01025010 | Social Services Administration | 3,938 | 3,938 | - | - |
| 01042090 | District Attorney | 4,607 | 4,607 | - | - |
| 01042110 | Sheriff | 16,462 | 16,462 | - | - |
| 01042135 | Sheriff's Civil Division | 1,313 | 1,313 | - | - |
| 01042140 | Jail | 12,462 | 12,462 | - | - |
| 01042150 | Probation | 12,090 | 12,090 | - | - |

| FY 2017-18 Actual | | Total | Legal Services | Legislative Services | Direct Contract Services |
|--------------------------|---------------------------------------|----------------|-----------------------|-----------------------------|---------------------------------|
| 01042155 | Juvenile Hall | 438 | 438 | - | - |
| 01042360 | Boat Patrol | 36 | 36 | - | - |
| 01054012 | Mental Health Services Act | 146 | 146 | - | - |
| 01055011 | IHSS Public Authority | 2,657 | 2,657 | - | - |
| 01055340 | Child Support | 3,172 | 3,172 | - | - |
| 01200000 | Road | 5,505 | 5,505 | - | - |
| 02000000 | Solid Waste | 3,719 | 3,719 | - | - |
| 02040205 | Orland Airport | 134 | 134 | - | - |
| 02040207 | Willows Airport | 5,272 | 5,272 | - | - |
| 02200000 | Fleet Operations | 36 | 36 | - | - |
| 02210000 | Underground Storage Tanks | 1,830 | 1,830 | - | - |
| 02260000 | Public Works Agency | 14,016 | 12,653 | - | 1,364 |
| 02261000 | PCDS Permit Center | 219 | 219 | - | - |
| 02261120 | Facilities Internal Service Fund | 3,755 | 3,755 | - | - |
| 02280000 | Data Processing ISF | 1,750 | 1,750 | - | - |
| 04050000 | Court | 977 | 977 | - | - |
| 04100000 | Law Library | 401 | 401 | - | - |
| 04260000 | Transportation Administration | 36 | 36 | - | - |
| 04280000 | Glenn County Transit | 73 | 73 | - | - |
| 04282500 | Transportation Prop 1B | 36 | 36 | - | - |
| 04601000 | Local Agency Formation Commission | 693 | 693 | - | - |
| 04999100 | Community Action | 1,276 | 1,276 | - | - |
| 05210000 | Air Pollution District | 1,641 | 1,641 | - | - |
| 06500000 | Butte City Community Service District | 36 | 36 | - | - |
| 06640000 | ECCSD - Recreation District | 36 | 36 | - | - |
| 06920000 | Mosquito Abatement District | 36 | 36 | - | - |
| 06970000 | Reclamation District #2106 | 36 | 36 | - | - |
| Total | | 277,221 | 245,165 | 27,171 | 4,885 |

FY 2017-18 Actual

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

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

Salary and benefit expenses have increased approximately \$100,000 from the prior fiscal year due to the hiring of a full-time Personnel Director, negotiated salary increases and rising health insurance premiums.

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

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
PERSONNEL

2/14/2019

| FY 2017-18 Actual | Total | General & Admin | Personnel Services | Arbitration | Applicant Testing |
|--|----------------|--------------------------------|-------------------------------|--------------------|------------------------------|
| Time % | 100.00% | -17.57% | 116.80% | 0.26% | 0.50% |
| Wages & Benefits | | | | | |
| Salaries & Wages | 179,426 | | 179,426 | - | - |
| Benefits | 112,042 | | 112,042 | - | - |
| Services & Supplies | | | | | |
| Communications | 1,020 | | 1,020 | - | - |
| Memberships | 322 | | 322 | - | - |
| Office Expense | 3,495 | | 3,495 | - | - |
| Professional Services | 56,425 | | 53,567 | 985 | 1,873 |
| Publications & Legal | 38,884 | | 38,884 | - | - |
| Special Dept Training | 11,021 | | 11,021 | - | - |
| IT Expenses | 4,974 | | 4,974 | - | - |
| Food & Lodging | 3,429 | | 3,429 | - | - |
| Mileage | 632 | | 632 | - | - |
| Utilities | 3,623 | | 3,623 | - | - |
| ISF Allocation | 21,809 | | 21,809 | - | - |
| Operating Trsf Out-Debt Service | 788 | | 788 | - | - |
| Expenditures Per Financial Statements | 437,890 | - | 435,032 | 985 | 1,873 |
| Cost Adjustments | | | | | |
| Building Use to Service Depts. | 1,145 | 1,145 | | | |
| Debt Service-Capital Assets | (788) | (788) | | | |
| Interfund Revenue | (65,781) | (65,781) | | | |
| Functional Cost | 372,466 | (65,424) | 435,032 | 985 | 1,873 |

| FY 2017-18 Actual | Total | General & Admin | Personnel Services | Arbitration | Applicant Testing |
|-----------------------------------|-----------------------|--------------------|-----------------------|-------------------|----------------------|
| Additions - 1st Allocation | | | | | |
| Other | - | - | | | |
| Reallocate Admin | (0) | 65,424 | (64,997) | (147) | (280) |
| Allocable Costs | 372,466 | - | 370,035 | 838 | 1,593 |
| Unallocated | - | | | | |
| 1st Allocation | <u>372,466</u> | <u>-</u> | <u>370,035</u> | <u>838</u> | <u>1,593</u> |
| Additions - 2nd Allocation | | | | | |
| Other | 17,123 | 17,123 | | | |
| Reallocate Admin | 0 | (17,123) | 17,012 | 39 | 73 |
| Allocable Costs | 17,123 | - | 17,012 | 39 | 73 |
| Unallocated | - | | | | |
| 2nd Allocation | <u>17,123</u> | <u>-</u> | <u>17,012</u> | <u>39</u> | <u>73</u> |
| Total Allocated | <u>389,589</u> | <u>-</u> | <u>387,046</u> | <u>876</u> | <u>1,666</u> |

COUNTY OF GLENN
PERSONNEL

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|----------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|---------|
| 01011040 | Department of Finance | 9.00 | 0.01995565 | 7,384 | - | - | 7,384 |
| 01011080 | County Counsel | 2.00 | 0.00443459 | 1,641 | (499) | - | 1,142 |
| 01011090 | Personnel | 3.00 | 0.00665188 | 2,461 | - | - | 2,461 |
| 01011010 | Board of Supervisors | 5.00 | 0.01108647 | 4,102 | - | 195 | 4,297 |
| 01011020 | Clerk of the Board | 3.00 | 0.00665188 | 2,461 | - | 117 | 2,578 |
| 01011070 | Assessor | 8.00 | 0.01773836 | 6,564 | - | 311 | 6,875 |
| 01011100 | Elections | 1.00 | 0.00221729 | 820 | - | 39 | 859 |
| 01012180 | Agriculture Commissioner | 10.00 | 0.02217295 | 8,205 | - | 389 | 8,594 |
| 01012181 | Water Resources | 2.00 | 0.00443459 | 1,641 | - | 78 | 1,719 |
| 01012220 | Recorder | 3.00 | 0.00665188 | 2,461 | - | 117 | 2,578 |
| 01012240 | Public Guardian | 2.00 | 0.00443459 | 1,641 | - | 78 | 1,719 |
| 01012285 | Planning & Community Development | 8.00 | 0.01773836 | 6,564 | (500) | 311 | 6,375 |
| 01012290 | Animal Control | 3.00 | 0.00665188 | 2,461 | - | 117 | 2,578 |
| 01015180 | Veterans' Services | 2.00 | 0.00443459 | 1,641 | - | 78 | 1,719 |
| 01016050 | Cooperative Extension | 3.00 | 0.00665188 | 2,461 | - | 117 | 2,578 |
| 01024010 | Public Health | 17.00 | 0.03769401 | 13,948 | (576) | 662 | 14,033 |
| 01024011 | Emergency Preparedness | 2.00 | 0.00443459 | 1,641 | - | 78 | 1,719 |
| 01024012 | Mental Health | 60.00 | 0.13303769 | 49,229 | (5,289) | 2,336 | 46,275 |
| 01024014 | Alcohol & Drug Abuse | 9.00 | 0.01995565 | 7,384 | (2,645) | 350 | 5,090 |
| 01024018 | Victim Witness | 1.00 | 0.00221729 | 820 | (809) | 39 | 50 |
| 01024025 | Women, Infants & Children | 5.00 | 0.01108647 | 4,102 | - | 195 | 4,297 |
| 01024170 | California Children's Services | 1.00 | 0.00221729 | 820 | - | 39 | 859 |
| 01024300 | Health & Human Services Agency | 25.00 | 0.05543237 | 20,512 | (566) | 973 | 20,919 |
| 01024400 | Health Services Administration | - | - | - | (6,169) | - | (6,169) |
| 01025010 | Social Services Administration | 85.00 | 0.18847007 | 69,740 | (6,532) | 3,309 | 66,518 |
| 01042090 | District Attorney | 7.00 | 0.01552106 | 5,743 | - | 272 | 6,016 |
| 01042110 | Sheriff | 35.00 | 0.07760532 | 28,717 | (3,129) | 1,362 | 26,950 |
| 01042113 | Sheriff's Dispatch | 6.00 | 0.01330377 | 4,923 | (1,653) | 234 | 3,504 |
| 01042122 | Office of Emergency Services | 1.00 | 0.00221729 | 820 | - | 39 | 859 |
| 01042135 | Sheriff's Civil Division | - | - | - | (406) | - | (406) |
| 01042140 | Jail | 19.00 | 0.04212860 | 15,589 | (4,624) | 740 | 11,704 |
| 01042150 | Probation | 4.00 | 0.00886918 | 3,282 | (190) | 156 | 3,248 |
| 01042158 | Delinquency Prevention | 3.00 | 0.00665188 | 2,461 | - | 117 | 2,578 |
| 01042164 | Partnership Grant | 1.00 | 0.00221729 | 820 | - | 39 | 859 |
| 01042168 | Juvenile Probation & CAMP | 1.00 | 0.00221729 | 820 | - | 39 | 859 |

COUNTY OF GLENN
PERSONNEL

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|---------------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|---------|
| 01052550 | County SLESF | 2.00 | 0.00443459 | 1,641 | - | 78 | 1,719 |
| 01052557 | Youth Offender Supervision | 1.00 | 0.00221729 | 820 | (66) | 39 | 794 |
| 01052558 | SB678 Community Performance Incentive | 1.00 | 0.00221729 | 820 | (85) | 39 | 775 |
| 01055011 | IHSS Public Authority | - | - | - | (268) | - | (268) |
| 01055340 | Child Support | 8.00 | 0.01773836 | 6,564 | - | 311 | 6,875 |
| 01062136 | Trial Court Security | 3.00 | 0.00665188 | 2,461 | - | 117 | 2,578 |
| 01062150 | Local Community Corrections | 5.00 | 0.01108647 | 4,102 | (123) | 195 | 4,174 |
| 01200000 | Road | 29.00 | 0.06430155 | 23,794 | (75) | 1,129 | 24,848 |
| 02000000 | Solid Waste | 6.00 | 0.01330377 | 4,923 | (75) | 234 | 5,081 |
| 02200000 | Fleet Operations | 4.00 | 0.00886918 | 3,282 | - | 156 | 3,438 |
| 02210000 | Underground Storage Tanks | - | - | - | (756) | - | (756) |
| 02260000 | Public Works Agency | 7.00 | 0.01552106 | 5,743 | (519) | 272 | 5,497 |
| 02261120 | Facilities Internal Service Fund | 14.00 | 0.03104213 | 11,487 | (205) | 545 | 11,827 |
| 04999100 | Community Action | 11.00 | 0.02439024 | 9,025 | (2,091) | 428 | 7,362 |
| 04999105 | Community Development | 7.00 | 0.01552106 | 5,743 | (810) | 272 | 5,206 |
| 05210000 | Air Pollution District | 7.00 | 0.01552106 | 5,743 | (766) | 272 | 5,250 |
| Total | | 451.00 | 1.00000000 | 370,035 | (39,426) | 17,012 | 347,620 |

Basis of Allocation : Number of Employees

COUNTY OF GLENN
PERSONNEL

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|---------------------|---------------------|----------------------|-------------------|------------------|-------------------|------------|
| 02260000 | Public Works Agency | 985 | 1.00000000 | 838 | - | 39 | 876 |
| Total | | <u>985</u> | <u>1.00000000</u> | <u>838</u> | <u>-</u> | <u>39</u> | <u>876</u> |

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN
PERSONNEL

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|-------|---------------------|----------------------|-------------------|------------------|-------------------|------------|
| 01042140 | Jail | 1,873 | 1.00000000 | 1,593 | (945) | 73 | 721 |
| | Total | <u>1,873</u> | <u>1.00000000</u> | <u>1,593</u> | <u>(945)</u> | <u>73</u> | <u>721</u> |

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN
PERSONNEL

| FY 2017-18 Actual | | Total | Personnel Services | Arbitration | Applicant Testing |
|-------------------|----------------------------------|---------|-----------------------|-------------|----------------------|
| 01011040 | Department of Finance | 7,384 | 7,384 | - | - |
| 01011080 | County Counsel | 1,142 | 1,142 | - | - |
| 01011090 | Personnel | 2,461 | 2,461 | - | - |
| 01011010 | Board of Supervisors | 4,297 | 4,297 | - | - |
| 01011020 | Clerk of the Board | 2,578 | 2,578 | - | - |
| 01011070 | Assessor | 6,875 | 6,875 | - | - |
| 01011100 | Elections | 859 | 859 | - | - |
| 01012180 | Agriculture Commissioner | 8,594 | 8,594 | - | - |
| 01012181 | Water Resources | 1,719 | 1,719 | - | - |
| 01012220 | Recorder | 2,578 | 2,578 | - | - |
| 01012240 | Public Guardian | 1,719 | 1,719 | - | - |
| 01012285 | Planning & Community Development | 6,375 | 6,375 | - | - |
| 01012290 | Animal Control | 2,578 | 2,578 | - | - |
| 01015180 | Veterans' Services | 1,719 | 1,719 | - | - |
| 01016050 | Cooperative Extension | 2,578 | 2,578 | - | - |
| 01024010 | Public Health | 14,033 | 14,033 | - | - |
| 01024011 | Emergency Preparedness | 1,719 | 1,719 | - | - |
| 01024012 | Mental Health | 46,275 | 46,275 | - | - |
| 01024014 | Alcohol & Drug Abuse | 5,090 | 5,090 | - | - |
| 01024018 | Victim Witness | 50 | 50 | - | - |
| 01024025 | Women, Infants & Children | 4,297 | 4,297 | - | - |
| 01024170 | California Children's Services | 859 | 859 | - | - |
| 01024300 | Health & Human Services Agency | 20,919 | 20,919 | - | - |
| 01024400 | Health Services Administration | (6,169) | (6,169) | - | - |
| 01025010 | Social Services Administration | 66,518 | 66,518 | - | - |
| 01042090 | District Attorney | 6,016 | 6,016 | - | - |
| 01042110 | Sheriff | 26,950 | 26,950 | - | - |
| 01042113 | Sheriff's Dispatch | 3,504 | 3,504 | - | - |
| 01042122 | Office of Emergency Services | 859 | 859 | - | - |
| 01042135 | Sheriff's Civil Division | (406) | (406) | - | - |
| 01042140 | Jail | 12,425 | 11,704 | - | 721 |
| 01042150 | Probation | 3,248 | 3,248 | - | - |
| 01042158 | Delinquency Prevention | 2,578 | 2,578 | - | - |
| 01042164 | Partnership Grant | 859 | 859 | - | - |
| 01042168 | Juvenile Probation & CAMP | 859 | 859 | - | - |
| 01052550 | County SLESF | 1,719 | 1,719 | - | - |

COUNTY OF GLENN
PERSONNEL

2/14/2019

| FY 2017-18 Actual | | Total | Personnel Services | Arbitration | Applicant Testing |
|-------------------|---------------------------------------|----------------|-----------------------|-------------|----------------------|
| 01052557 | Youth Offender Supervision | 794 | 794 | - | - |
| 01052558 | SB678 Community Performance Incentive | 775 | 775 | - | - |
| 01055011 | IHSS Public Authority | (268) | (268) | - | - |
| 01055340 | Child Support | 6,875 | 6,875 | - | - |
| 01062136 | Trial Court Security | 2,578 | 2,578 | - | - |
| 01062150 | Local Community Corrections | 4,174 | 4,174 | - | - |
| 01200000 | Road | 24,848 | 24,848 | - | - |
| 02000000 | Solid Waste | 5,081 | 5,081 | - | - |
| 02200000 | Fleet Operations | 3,438 | 3,438 | - | - |
| 02210000 | Underground Storage Tanks | (756) | (756) | - | - |
| 02260000 | Public Works Agency | 6,373 | 5,497 | 876 | - |
| 02261120 | Facilities Internal Service Fund | 11,827 | 11,827 | - | - |
| 04999100 | Community Action | 7,362 | 7,362 | - | - |
| 04999105 | Community Development | 5,206 | 5,206 | - | - |
| 05210000 | Air Pollution District | 5,250 | 5,250 | - | - |
| | Total | 349,218 | 347,620 | 876 | 721 |

FY 2017-18 Actual

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

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

1. **GENERAL LIABILITY (EXPOSURE):** The experience / exposure split for fiscal year 2017-18 is 70%/30%. This was established by assigning the experience portion equal to the amount of the 7-year average claims history. The remaining 30% is the exposure portion and is allocated based on relative budget size of the final year-end working budget.
2. **CLAIM LIABILITY (EXPERIENCE):** Experience is allocated based on the 7-year average claims history. The Road Department filed a large liability claim in fiscal year 2016-17 and this event will inflate charges to the Road fund throughout the 7-year average. Charges to the District Attorney are lower than prior years due to the prior years' roll forward true-up adjustment and lower distribution factor attributed to the increased costs to the Road fund.
3. **BUILDINGS:** Building insurance costs are distributed based on the square footage occupancy by each department.
4. **AUTO PREMIUM:** The auto premium is a separate policy specifically covering Human Resource Agency owned vehicles. This is allocated to the Human Resource Agency based on direct costs of the premium.
5. **WATERCRAFT EQUIPMENT:** The watercraft equipment premium is also a separate policy specifically covering Sheriff's Boat Patrol equipment. This is allocated to the Boat Patrol program based on direct costs of the premium.
6. **MOBILE EQUIPMENT:** The mobile equipment premium is a separate policy specifically covering Road Department radio and cellular phone equipment. This is allocated to the Public Works Agency based on direct costs of the premium.

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

In general, overall insurance premiums have increased approximately 5% over prior fiscal year expenses. The County did not direct bill for these services in fiscal year 2017-18.

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
GENERAL INSURANCE

2/14/2019

| | Total | General & Admin | General Liability | Claim Liability | Buildings | Auto Premium | Watercraft Equipment | Mobile Equipment |
|--|-----------------------|--------------------|-----------------------|-----------------------|----------------------|---------------------|-------------------------|---------------------|
| FY 2017-18 Actual | | | | | | | | |
| Time % | 100.000% | | 27.34% | 62.89% | 8.16% | 0.47% | 0.18% | 0.96% |
| Services & Supplies | | | | | | | | |
| Insurance | 928,017 | - | 253,704 | 583,637 | 75,695 | 4,329 | 1,716 | 8,936 |
| Expenditures Per Financial Statements | <u>928,017</u> | <u>-</u> | <u>253,704</u> | <u>583,637</u> | <u>75,695</u> | <u>4,329</u> | <u>1,716</u> | <u>8,936</u> |
| Cost Adjustments | | | | | | | | |
| Functional Cost | <u>928,017</u> | <u>-</u> | <u>253,704</u> | <u>583,637</u> | <u>75,695</u> | <u>4,329</u> | <u>1,716</u> | <u>8,936</u> |
| Additions - 1st Allocation | | | | | | | | |
| Other | - | - | - | - | - | - | - | - |
| Reallocate Admin | - | - | - | - | - | - | - | - |
| Allocable Costs | 928,017 | - | 253,704 | 583,637 | 75,695 | 4,329 | 1,716 | 8,936 |
| Unallocated | - | - | - | - | - | - | - | - |
| 1st Allocation | <u>928,017</u> | <u>-</u> | <u>253,704</u> | <u>583,637</u> | <u>75,695</u> | <u>4,329</u> | <u>1,716</u> | <u>8,936</u> |
| Additions - 2nd Allocation | | | | | | | | |
| Other | 3,700 | 3,700 | | | | | | |
| Reallocate Admin | - | (3,700) | 1,012 | 2,327 | 302 | 17 | 7 | 36 |
| Allocable Costs | 3,700 | - | 1,012 | 2,327 | 302 | 17 | 7 | 36 |
| Unallocated | - | - | - | - | - | - | - | - |
| 2nd Allocation | <u>3,700</u> | <u>-</u> | <u>1,012</u> | <u>2,327</u> | <u>302</u> | <u>17</u> | <u>7</u> | <u>36</u> |
| Total Allocated | <u><u>931,717</u></u> | <u><u>-</u></u> | <u><u>254,716</u></u> | <u><u>585,964</u></u> | <u><u>75,997</u></u> | <u><u>4,346</u></u> | <u><u>1,723</u></u> | <u><u>8,972</u></u> |

COUNTY OF GLENN
GENERAL INSURANCE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|----------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|--------|
| 01011013 | County Administrative Officer | 15 | 0.00009230 | 23 | - | - | 23 |
| 01011040 | Department of Finance | 1,075 | 0.00661473 | 1,678 | - | - | 1,678 |
| 01011051 | Annual Audit | 87 | 0.00053533 | 136 | - | - | 136 |
| 01011080 | County Counsel | 313 | 0.00192596 | 489 | - | - | 489 |
| 01011090 | Personnel | 513 | 0.00315661 | 801 | - | - | 801 |
| 01011150 | General Insurance | 930 | 0.00572251 | 1,452 | - | - | 1,452 |
| 01011170 | Employee Benefits | 36 | 0.00022152 | 56 | - | - | 56 |
| 01011200 | Data Processing | 464 | 0.00285510 | 724 | - | - | 724 |
| 01011010 | Board of Supervisors | 562 | 0.00345812 | 877 | - | 4 | 881 |
| 01011020 | Clerk of the Board | 325 | 0.00199980 | 507 | - | 2 | 509 |
| 01011070 | Assessor | 1,027 | 0.00631938 | 1,603 | - | 7 | 1,610 |
| 01011100 | Elections | 299 | 0.00183982 | 467 | - | 2 | 469 |
| 01011180 | Surveyor | 51 | 0.00031382 | 80 | - | 0 | 80 |
| 01012040 | Court Revenues | 946 | 0.00582097 | 1,477 | - | 6 | 1,483 |
| 01012060 | Grand Jury | 30 | 0.00018460 | 47 | - | 0 | 47 |
| 01012100 | Indigent Defense | 556 | 0.00342120 | 868 | - | 4 | 872 |
| 01012170 | Flood Control | 30 | 0.00018460 | 47 | - | 0 | 47 |
| 01012180 | Agriculture Commissioner | 1,254 | 0.00771616 | 1,958 | - | 8 | 1,966 |
| 01012181 | Water Resources | 496 | 0.00305201 | 774 | - | 3 | 777 |
| 01012220 | Recorder | 404 | 0.00248591 | 631 | - | 3 | 633 |
| 01012230 | Coroner | 94 | 0.00057840 | 147 | - | 1 | 147 |
| 01012240 | Public Guardian | 247 | 0.00151985 | 386 | - | 2 | 387 |
| 01012285 | Planning & Community Development | 1,504 | 0.00925447 | 2,348 | - | 10 | 2,357 |
| 01012290 | Animal Control | 304 | 0.00187059 | 475 | - | 2 | 477 |
| 01014022 | Hospital | 28 | 0.00017229 | 44 | - | 0 | 44 |
| 01015180 | Veterans' Services | 118 | 0.00072608 | 184 | - | 1 | 185 |
| 01016040 | Library | 150 | 0.00092299 | 234 | - | 1 | 235 |
| 01016050 | Cooperative Extension | 284 | 0.00174752 | 443 | - | 2 | 445 |
| 01024010 | Public Health | 2,861 | 0.01760442 | 4,466 | - | 18 | 4,485 |
| 01024011 | Emergency Preparedness | 353 | 0.00217209 | 551 | - | 2 | 553 |
| 01024012 | Mental Health | 9,432 | 0.05803736 | 14,724 | - | 60 | 14,784 |
| 01024014 | Alcohol & Drug Abuse | 1,310 | 0.00806074 | 2,045 | - | 8 | 2,053 |
| 01024018 | Victim Witness | 340 | 0.00209210 | 531 | - | 2 | 533 |
| 01024020 | Maternal & Child Health | 146 | 0.00089837 | 228 | - | 1 | 229 |

COUNTY OF GLENN
GENERAL INSURANCE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|---------------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|--------|
| 01024025 | Women, Infants & Children | 777 | 0.00478107 | 1,213 | - | 5 | 1,218 |
| 01024170 | California Children's Services | 355 | 0.00218440 | 554 | - | 2 | 556 |
| 01024300 | Health & Human Services Agency | 2,723 | 0.01675527 | 4,251 | - | 17 | 4,268 |
| 01024400 | Health Services Administration | 253 | 0.00155677 | 395 | - | 2 | 397 |
| 01025010 | Social Services Administration | 22,635 | 0.13927859 | 35,336 | - | 144 | 35,479 |
| 01042090 | District Attorney | 1,605 | 0.00987595 | 2,506 | - | 10 | 2,516 |
| 01042110 | Sheriff | 6,121 | 0.03766398 | 9,556 | - | 39 | 9,594 |
| 01042113 | Sheriff's Dispatch | 629 | 0.00387039 | 982 | - | 4 | 986 |
| 01042122 | Office of Emergency Services | 157 | 0.00096606 | 245 | - | 1 | 246 |
| 01042135 | Sheriff's Civil Division | 118 | 0.00072608 | 184 | - | 1 | 185 |
| 01042140 | Jail | 4,479 | 0.02756036 | 6,992 | - | 28 | 7,021 |
| 01042150 | Probation | 823 | 0.00506412 | 1,285 | - | 5 | 1,290 |
| 01042155 | Juvenile Hall | 664 | 0.00408575 | 1,037 | - | 4 | 1,041 |
| 01042158 | Delinquency Prevention | 186 | 0.00114450 | 290 | - | 1 | 292 |
| 01042164 | Partnership Grant | 44 | 0.00027074 | 69 | - | 0 | 69 |
| 01042168 | Juvenile Probation & CAMP | 116 | 0.00071378 | 181 | - | 1 | 182 |
| 01042170 | JJCPA Grant | 136 | 0.00083684 | 212 | - | 1 | 213 |
| 01042360 | Boat Patrol | 127 | 0.00078146 | 198 | - | 1 | 199 |
| 01052550 | County SLESF | 103 | 0.00063378 | 161 | - | 1 | 161 |
| 01052557 | Youth Offender Supervision | 200 | 0.00123065 | 312 | - | 1 | 313 |
| 01052558 | SB678 Community Performance Incentive | 397 | 0.00244284 | 620 | - | 3 | 622 |
| 01054010 | California Waste Management | 17 | 0.00010461 | 27 | - | 0 | 27 |
| 01054012 | Mental Health Services Act | 3,710 | 0.02282852 | 5,792 | - | 24 | 5,815 |
| 01054021 | Superior Reg Workforce Ed | 985 | 0.00606094 | 1,538 | - | 6 | 1,544 |
| 01054045 | Mosquito Abatement Assessment Area | 232 | 0.00142755 | 362 | - | 1 | 364 |
| 01054840 | Memorial Hall Trust | 41 | 0.00025228 | 64 | - | 0 | 64 |
| 01055011 | IHSS Public Authority | 443 | 0.00272589 | 692 | - | 3 | 694 |
| 01055340 | Child Support | 796 | 0.00489798 | 1,243 | - | 5 | 1,248 |
| 01062136 | Trial Court Security | 507 | 0.00311969 | 791 | - | 3 | 795 |
| 01062150 | Local Community Corrections | 2,003 | 0.01232494 | 3,127 | - | 13 | 3,140 |
| 01200000 | Road | 15,830 | 0.09740579 | 24,712 | - | 101 | 24,813 |
| 01401140 | Advertising County Resources | 13 | 0.00007999 | 20 | - | 0 | 20 |
| 01602270 | Fish & Game Commission | 16 | 0.00009845 | 25 | - | 0 | 25 |
| 01906020 | Office of Education | 284 | 0.00174752 | 443 | - | 2 | 445 |

COUNTY OF GLENN
GENERAL INSURANCE

2/14/2019

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|------------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|---------|
| 02000000 | Solid Waste | 7,399 | 0.04552782 | 11,551 | - | 47 | 11,598 |
| 02040205 | Orland Airport | 535 | 0.00329198 | 835 | - | 3 | 839 |
| 02040207 | Willows Airport | 522 | 0.00321199 | 815 | - | 3 | 818 |
| 02200000 | Fleet Operations | 2,285 | 0.01406015 | 3,567 | - | 15 | 3,582 |
| 02210000 | Underground Storage Tanks | 309 | 0.00190135 | 482 | - | 2 | 484 |
| 02220000 | Vegetation & Environmental Mgmt | 137 | 0.00084299 | 214 | - | 1 | 215 |
| 02224170 | Tri-County Bee | 6 | 0.00003692 | 9 | - | 0 | 9 |
| 02260000 | Public Works Agency | 1,025 | 0.00630707 | 1,600 | - | 7 | 1,607 |
| 02261000 | PCDS Permit Center | 280 | 0.00172291 | 437 | - | 2 | 439 |
| 02261120 | Facilities Internal Service Fund | 3,930 | 0.02418223 | 6,135 | - | 25 | 6,160 |
| 02270000 | Central Services | 29 | 0.00017844 | 45 | - | 0 | 45 |
| 02280000 | Data Processing ISF | 1,164 | 0.00716237 | 1,817 | - | 7 | 1,825 |
| 04050000 | Court | 4,500 | 0.02768958 | 7,025 | - | 29 | 7,054 |
| 04100000 | Law Library | 11 | 0.00006769 | 17 | - | 0 | 17 |
| 04250000 | Local Transportation Trust | 1,310 | 0.00806074 | 2,045 | - | 8 | 2,053 |
| 04260000 | Transportation Administration | 1,260 | 0.00775308 | 1,967 | - | 8 | 1,975 |
| 04280000 | Glenn County Transit | 465 | 0.00286126 | 726 | - | 3 | 729 |
| 04281000 | Fixed Route Transit | 1,098 | 0.00675626 | 1,714 | - | 7 | 1,721 |
| 04282500 | Transportation Prop 1B | 511 | 0.00314431 | 798 | - | 3 | 801 |
| 04601000 | Local Agency Formation Commission | 56 | 0.00034458 | 87 | - | 0 | 88 |
| 04796000 | Glenn Groundwater Authority | 435 | 0.00267666 | 679 | - | 3 | 682 |
| 04999100 | Community Action | 4,187 | 0.02576362 | 6,536 | - | 27 | 6,563 |
| 04999105 | Community Development | 887 | 0.00545792 | 1,385 | - | 6 | 1,390 |
| 05210000 | Air Pollution District | 1,109 | 0.00682394 | 1,731 | - | 7 | 1,738 |
| 05210241 | Air Pollution Vehicle Registration | 134 | 0.00082453 | 209 | - | 1 | 210 |
| 99999999 | Other | 34,823 | 0.21427429 | 54,362 | - | 221 | 54,584 |
| Total | | 162,516 | 1.00000000 | 253,704 | - | 1,012 | 254,716 |

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN
GENERAL INSURANCE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|--------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|----------------|
| 01011080 | County Counsel | 2,446.35 | 0.00311364 | 1,817 | - | - | 1,817 |
| 01011010 | Board of Supervisors | 6,196.74 | 0.00788702 | 4,603 | - | 18 | 4,622 |
| 01011100 | Elections | 223.78 | 0.00028482 | 166 | - | 1 | 167 |
| 01012220 | Recorder | 134.27 | 0.00017089 | 100 | - | 0 | 100 |
| 01016050 | Cooperative Extension | 1,417.91 | 0.00180467 | 1,053 | - | 4 | 1,057 |
| 01024012 | Mental Health | 679.41 | 0.00086473 | 505 | - | 2 | 507 |
| 01024014 | Alcohol & Drug Abuse | 27,787.40 | 0.03536697 | 20,641 | - | 83 | 20,724 |
| 01024300 | Health & Human Services Agency | 17,977.38 | 0.02288107 | 13,354 | - | 53 | 13,408 |
| 01025010 | Social Services Administration | 76,670.16 | 0.09758347 | 56,953 | - | 228 | 57,181 |
| 01042090 | District Attorney | 386,747.42 | 0.49224046 | 287,290 | - | 1,149 | 288,439 |
| 01042110 | Sheriff | 4,380.87 | 0.00557584 | 3,254 | - | 13 | 3,267 |
| 01042140 | Jail | 16,744.35 | 0.02131170 | 12,438 | - | 50 | 12,488 |
| 01042150 | Probation | 268.36 | 0.00034156 | 199 | - | 1 | 200 |
| 01055340 | Child Support | 1,396.67 | 0.00177764 | 1,038 | - | 4 | 1,042 |
| 01200000 | Road | 241,332.18 | 0.30716032 | 179,270 | - | 717 | 179,987 |
| 02200000 | Fleet Operations | 494.36 | 0.00062921 | 367 | - | 1 | 369 |
| 02260000 | Public Works Agency | 790.39 | 0.00100598 | 587 | - | 2 | 589 |
| Total | | <u>785,688.00</u> | <u>1.00000000</u> | <u>583,637</u> | - | <u>2,327</u> | <u>585,964</u> |

Basis of Allocation : Ratio of Claim Liability

COUNTY OF GLENN
GENERAL INSURANCE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|----------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|--------|
| 01011040 | Department of Finance | 5,534 | 0.03248873 | 2,459 | - | - | 2,459 |
| 01011080 | County Counsel | 643 | 0.00377489 | 286 | - | - | 286 |
| 01011090 | Personnel | 1,052 | 0.00617603 | 467 | - | - | 467 |
| 01011010 | Board of Supervisors | 4,356 | 0.02557299 | 1,936 | - | 8 | 1,944 |
| 01011070 | Assessor | 2,353 | 0.01381387 | 1,046 | - | 4 | 1,050 |
| 01011100 | Elections | 1,321 | 0.00775526 | 587 | - | 2 | 589 |
| 01012060 | Grand Jury | 4,939 | 0.02899563 | 2,195 | - | 9 | 2,204 |
| 01012180 | Agriculture Commissioner | 4,926 | 0.02891931 | 2,189 | - | 9 | 2,198 |
| 01012220 | Recorder | 3,127 | 0.01835783 | 1,390 | - | 6 | 1,395 |
| 01012240 | Public Guardian | 261 | 0.00153227 | 116 | - | 0 | 116 |
| 01012285 | Planning & Community Development | 1,132 | 0.00664569 | 503 | - | 2 | 505 |
| 01015180 | Veterans' Services | 713 | 0.00418584 | 317 | - | 1 | 318 |
| 01016050 | Cooperative Extension | 5,046 | 0.02962380 | 2,242 | - | 9 | 2,252 |
| 01024010 | Public Health | 2,715 | 0.01593909 | 1,207 | - | 5 | 1,212 |
| 01024012 | Mental Health | 6,640 | 0.03898178 | 2,951 | - | 12 | 2,963 |
| 01024014 | Alcohol & Drug Abuse | 6,156 | 0.03614033 | 2,736 | - | 11 | 2,747 |
| 01024300 | Health & Human Services Agency | 301 | 0.00176710 | 134 | - | 1 | 134 |
| 01042090 | District Attorney | 5,682 | 0.03335760 | 2,525 | - | 11 | 2,536 |
| 01042110 | Sheriff | 12,296 | 0.07218674 | 5,464 | - | 23 | 5,487 |
| 01042113 | Sheriff's Dispatch | 737 | 0.00432674 | 328 | - | 1 | 329 |
| 01042140 | Jail | 28,785 | 0.16898953 | 12,792 | - | 53 | 12,845 |
| 01042150 | Probation | 3,197 | 0.01876879 | 1,421 | - | 6 | 1,427 |
| 01055340 | Child Support | 2,379 | 0.01396651 | 1,057 | - | 4 | 1,062 |
| 01062136 | Trial Court Security | 253 | 0.00148530 | 112 | - | 0 | 113 |
| 01200000 | Road | 1,661 | 0.00975132 | 738 | - | 3 | 741 |
| 02000000 | Solid Waste | 298 | 0.00174948 | 132 | - | 1 | 133 |
| 02260000 | Public Works Agency | 529 | 0.00310563 | 235 | - | 1 | 236 |
| 02261120 | Facilities Internal Service Fund | 3,716 | 0.02181571 | 1,651 | - | 7 | 1,658 |
| 02280000 | Data Processing ISF | 231 | 0.00135614 | 103 | - | 0 | 103 |
| 04050000 | Court | 24,656 | 0.14474920 | 10,957 | - | 46 | 11,002 |
| 04260000 | Transportation Administration | 256 | 0.00150291 | 114 | - | 0 | 114 |

COUNTY OF GLENN
GENERAL INSURANCE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|------------------------|---------------------|----------------------|-------------------|------------------|-------------------|---------------|
| 05210000 | Air Pollution District | 2,084 | 0.01223464 | 926 | - | 4 | 930 |
| 99999999 | Other | 32,361 | 0.18998333 | 14,381 | - | 60 | 14,441 |
| Total | | <u>170,336</u> | <u>1.00000000</u> | <u>75,695</u> | <u>-</u> | <u>302</u> | <u>75,997</u> |

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF GLENN
GENERAL INSURANCE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|--------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|--------------|
| 01024300 | Health & Human Services Agency | 4,329 | 1.00000000 | 4,329 | - | 17 | 4,346 |
| Total | | <u>4,329</u> | <u>1.00000000</u> | <u>4,329</u> | <u>-</u> | <u>17</u> | <u>4,346</u> |

Basis of Allocation : Direct Cost of Premium

COUNTY OF GLENN
GENERAL INSURANCE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|-------------|---------------------|----------------------|-------------------|------------------|-------------------|--------------|
| 01042360 | Boat Patrol | 1,716 | 1.00000000 | 1,716 | - | 7 | 1,723 |
| | Total | <u>1,716</u> | <u>1.00000000</u> | <u>1,716</u> | <u>-</u> | <u>7</u> | <u>1,723</u> |

Basis of Allocation : Direct Cost of Premium

COUNTY OF GLENN
GENERAL INSURANCE

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|---------------------|---------------------|----------------------|-------------------|------------------|-------------------|--------------|
| 02260000 | Public Works Agency | 8,936 | 1.00000000 | 8,936 | - | 36 | 8,972 |
| | Total | <u>8,936</u> | <u>1.00000000</u> | <u>8,936</u> | <u>-</u> | <u>36</u> | <u>8,972</u> |

Basis of Allocation : Direct Cost of Premium

COUNTY OF GLENN
GENERAL INSURANCE

| FY 2017-18 Actual | | Total | General Liability | Claim Liability | Buildings | Auto Premium | Watercraft Equipment | Mobile Equipment |
|-------------------|----------------------------------|--------|-------------------|-----------------|-----------|--------------|----------------------|------------------|
| 01011013 | County Administrative Officer | 23 | 23 | - | - | - | - | - |
| 01011040 | Department of Finance | 4,137 | 1,678 | - | 2,459 | - | - | - |
| 01011051 | Annual Audit | 136 | 136 | - | - | - | - | - |
| 01011080 | County Counsel | 2,592 | 489 | 1,817 | 286 | - | - | - |
| 01011090 | Personnel | 1,268 | 801 | - | 467 | - | - | - |
| 01011150 | General Insurance | 1,452 | 1,452 | - | - | - | - | - |
| 01011170 | Employee Benefits | 56 | 56 | - | - | - | - | - |
| 01011200 | Data Processing | 724 | 724 | - | - | - | - | - |
| 01011010 | Board of Supervisors | 7,446 | 881 | 4,622 | 1,944 | - | - | - |
| 01011020 | Clerk of the Board | 509 | 509 | - | - | - | - | - |
| 01011070 | Assessor | 2,660 | 1,610 | - | 1,050 | - | - | - |
| 01011100 | Elections | 1,225 | 469 | 167 | 589 | - | - | - |
| 01011180 | Surveyor | 80 | 80 | - | - | - | - | - |
| 01012040 | Court Revenues | 1,483 | 1,483 | - | - | - | - | - |
| 01012060 | Grand Jury | 2,251 | 47 | - | 2,204 | - | - | - |
| 01012100 | Indigent Defense | 872 | 872 | - | - | - | - | - |
| 01012170 | Flood Control | 47 | 47 | - | - | - | - | - |
| 01012180 | Agriculture Commissioner | 4,164 | 1,966 | - | 2,198 | - | - | - |
| 01012181 | Water Resources | 777 | 777 | - | - | - | - | - |
| 01012220 | Recorder | 2,129 | 633 | 100 | 1,395 | - | - | - |
| 01012230 | Coroner | 147 | 147 | - | - | - | - | - |
| 01012240 | Public Guardian | 504 | 387 | - | 116 | - | - | - |
| 01012285 | Planning & Community Development | 2,863 | 2,357 | - | 505 | - | - | - |
| 01012290 | Animal Control | 477 | 477 | - | - | - | - | - |
| 01014022 | Hospital | 44 | 44 | - | - | - | - | - |
| 01015180 | Veterans' Services | 503 | 185 | - | 318 | - | - | - |
| 01016040 | Library | 235 | 235 | - | - | - | - | - |
| 01016050 | Cooperative Extension | 3,754 | 445 | 1,057 | 2,252 | - | - | - |
| 01024010 | Public Health | 5,696 | 4,485 | - | 1,212 | - | - | - |
| 01024011 | Emergency Preparedness | 553 | 553 | - | - | - | - | - |
| 01024012 | Mental Health | 18,254 | 14,784 | 507 | 2,963 | - | - | - |
| 01024014 | Alcohol & Drug Abuse | 25,524 | 2,053 | 20,724 | 2,747 | - | - | - |
| 01024018 | Victim Witness | 533 | 533 | - | - | - | - | - |
| 01024020 | Maternal & Child Health | 229 | 229 | - | - | - | - | - |
| 01024025 | Women, Infants & Children | 1,218 | 1,218 | - | - | - | - | - |
| 01024170 | California Children's Services | 556 | 556 | - | - | - | - | - |

COUNTY OF GLENN
GENERAL INSURANCE

2/14/2019

| FY 2017-18 Actual | | Total | General Liability | Claim Liability | Buildings | Auto Premium | Watercraft Equipment | Mobile Equipment |
|-------------------|---------------------------------------|---------|-------------------|-----------------|-----------|--------------|----------------------|------------------|
| 01024300 | Health & Human Services Agency | 22,156 | 4,268 | 13,408 | 134 | 4,346 | - | - |
| 01024400 | Health Services Administration | 397 | 397 | - | - | - | - | - |
| 01025010 | Social Services Administration | 92,661 | 35,479 | 57,181 | - | - | - | - |
| 01042090 | District Attorney | 293,490 | 2,516 | 288,439 | 2,536 | - | - | - |
| 01042110 | Sheriff | 18,349 | 9,594 | 3,267 | 5,487 | - | - | - |
| 01042113 | Sheriff's Dispatch | 1,315 | 986 | - | 329 | - | - | - |
| 01042122 | Office of Emergency Services | 246 | 246 | - | - | - | - | - |
| 01042135 | Sheriff's Civil Division | 185 | 185 | - | - | - | - | - |
| 01042140 | Jail | 32,354 | 7,021 | 12,488 | 12,845 | - | - | - |
| 01042150 | Probation | 2,917 | 1,290 | 200 | 1,427 | - | - | - |
| 01042155 | Juvenile Hall | 1,041 | 1,041 | - | - | - | - | - |
| 01042158 | Delinquency Prevention | 292 | 292 | - | - | - | - | - |
| 01042164 | Partnership Grant | 69 | 69 | - | - | - | - | - |
| 01042168 | Juvenile Probation & CAMP | 182 | 182 | - | - | - | - | - |
| 01042170 | JJCPA Grant | 213 | 213 | - | - | - | - | - |
| 01042360 | Boat Patrol | 1,922 | 199 | - | - | - | 1,723 | - |
| 01052550 | County SLESF | 161 | 161 | - | - | - | - | - |
| 01052557 | Youth Offender Supervision | 313 | 313 | - | - | - | - | - |
| 01052558 | SB678 Community Performance Incentive | 622 | 622 | - | - | - | - | - |
| 01054010 | California Waste Management | 27 | 27 | - | - | - | - | - |
| 01054012 | Mental Health Services Act | 5,815 | 5,815 | - | - | - | - | - |
| 01054021 | Superior Reg Workforce Ed | 1,544 | 1,544 | - | - | - | - | - |
| 01054045 | Mosquito Abatement Assessment Area | 364 | 364 | - | - | - | - | - |
| 01054840 | Memorial Hall Trust | 64 | 64 | - | - | - | - | - |
| 01055011 | IHSS Public Authority | 694 | 694 | - | - | - | - | - |
| 01055340 | Child Support | 3,351 | 1,248 | 1,042 | 1,062 | - | - | - |
| 01062136 | Trial Court Security | 908 | 795 | - | 113 | - | - | - |
| 01062150 | Local Community Corrections | 3,140 | 3,140 | - | - | - | - | - |
| 01200000 | Road | 205,541 | 24,813 | 179,987 | 741 | - | - | - |
| 01401140 | Advertising County Resources | 20 | 20 | - | - | - | - | - |
| 01602270 | Fish & Game Commission | 25 | 25 | - | - | - | - | - |
| 01906020 | Office of Education | 445 | 445 | - | - | - | - | - |
| 02000000 | Solid Waste | 11,731 | 11,598 | - | 133 | - | - | - |
| 02040205 | Orland Airport | 839 | 839 | - | - | - | - | - |
| 02040207 | Willows Airport | 818 | 818 | - | - | - | - | - |
| 02200000 | Fleet Operations | 3,950 | 3,582 | 369 | - | - | - | - |

COUNTY OF GLENN
GENERAL INSURANCE

2/14/2019

| FY 2017-18 Actual | | Total | General Liability | Claim Liability | Buildings | Auto Premium | Watercraft Equipment | Mobile Equipment |
|-------------------|------------------------------------|----------------|-------------------|-----------------|---------------|--------------|----------------------|------------------|
| 02210000 | Underground Storage Tanks | 484 | 484 | - | - | - | - | - |
| 02220000 | Vegetation & Environmental Mgmt | 215 | 215 | - | - | - | - | - |
| 02224170 | Tri-County Bee | 9 | 9 | - | - | - | - | - |
| 02260000 | Public Works Agency | 11,404 | 1,607 | 589 | 236 | - | - | 8,972 |
| 02261000 | PCDS Permit Center | 439 | 439 | - | - | - | - | - |
| 02261120 | Facilities Internal Service Fund | 7,818 | 6,160 | - | 1,658 | - | - | - |
| 02270000 | Central Services | 45 | 45 | - | - | - | - | - |
| 02280000 | Data Processing ISF | 1,928 | 1,825 | - | 103 | - | - | - |
| 04050000 | Court | 18,056 | 7,054 | - | 11,002 | - | - | - |
| 04100000 | Law Library | 17 | 17 | - | - | - | - | - |
| 04250000 | Local Transportation Trust | 2,053 | 2,053 | - | - | - | - | - |
| 04260000 | Transportation Administration | 2,089 | 1,975 | - | 114 | - | - | - |
| 04280000 | Glenn County Transit | 729 | 729 | - | - | - | - | - |
| 04281000 | Fixed Route Transit | 1,721 | 1,721 | - | - | - | - | - |
| 04282500 | Transportation Prop 1B | 801 | 801 | - | - | - | - | - |
| 04601000 | Local Agency Formation Commission | 88 | 88 | - | - | - | - | - |
| 04796000 | Glenn Groundwater Authority | 682 | 682 | - | - | - | - | - |
| 04999100 | Community Action | 6,563 | 6,563 | - | - | - | - | - |
| 04999105 | Community Development | 1,390 | 1,390 | - | - | - | - | - |
| 05210000 | Air Pollution District | 2,668 | 1,738 | - | 930 | - | - | - |
| 05210241 | Air Pollution Vehicle Registration | 210 | 210 | - | - | - | - | - |
| 99999999 | Other | 69,024 | 54,584 | - | 14,441 | - | - | - |
| | Total | 931,717 | 254,716 | 585,964 | 75,997 | 4,346 | 1,723 | 8,972 |

COUNTY OF GLENN
EMPLOYEE BENEFITS

2/14/2019

FY 2017-18 Actual

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

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

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

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
EMPLOYEE BENEFITS

2/14/2019

| FY 2017-18 Actual | Total | General & Admin | Pre-Employment Physicals | Employee Assistance |
|--|---------------|--------------------------------|-------------------------------------|--------------------------------|
| Time % | 100.00% | | 26.35% | 73.65% |
| Services & Supplies | | | | |
| Medical, Dental, Lab | 9,200 | - | 9,200 | - |
| Professional Services | 27,071 | - | 356 | 26,715 |
| | | - | - | - |
| Expenditures Per Financial Statements | 36,271 | - | 9,556 | 26,715 |
| Cost Adjustments | | | | |
| Functional Cost | 36,271 | - | 9,556 | 26,715 |
| Additions - 1st Allocation | | | | |
| Other | - | - | - | - |
| Reallocate Admin | - | - | - | - |
| Allocable Costs | 36,271 | - | 9,556 | 26,715 |
| Unallocated | - | - | - | - |
| 1st Allocation | 36,271 | - | 9,556 | 26,715 |
| Additions - 2nd Allocation | | | | |
| Other | 1,723 | 1,723 | - | - |
| Reallocate Admin | - | (1,723) | 454 | 1,269 |
| Allocable Costs | 1,723 | - | 454 | 1,269 |
| Unallocated | - | - | - | - |
| 2nd Allocation | 1,723 | - | 454 | 1,269 |
| Total Allocated | 37,994 | - | 10,010 | 27,984 |

COUNTY OF GLENN
EMPLOYEE BENEFITS

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|------------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|-------|
| 01012180 | Agriculture Commissioner | 3 | 0.04225352 | 404 | - | 19 | 423 |
| 01024010 | Public Health | 1 | 0.01408451 | 135 | (177) | 6 | (36) |
| 01024012 | Mental Health | 21 | 0.29577465 | 2,826 | (1,003) | 134 | 1,958 |
| 01024014 | Alcohol & Drug Abuse | 2 | 0.02816901 | 269 | (177) | 13 | 105 |
| 01024300 | Health & Human Services Agency | 7 | 0.09859155 | 942 | (104) | 45 | 883 |
| 01024400 | Health Services Administration | - | - | - | (27) | - | (27) |
| 01025010 | Social Services Administration | 15 | 0.21126761 | 2,019 | (675) | 96 | 1,440 |
| 01042110 | Sheriff | 8 | 0.11267606 | 1,077 | (1,951) | 51 | (823) |
| 01042113 | Sheriff's Dispatch | 1 | 0.01408451 | 135 | (346) | 6 | (205) |
| 01042140 | Jail | 8 | 0.11267606 | 1,077 | (1,644) | 51 | (516) |
| 01055011 | IHSS Public Authority | - | - | - | (1) | - | (1) |
| 01062136 | Trial Court Security | - | - | - | (443) | - | (443) |
| 01200000 | Road | 1 | 0.01408451 | 135 | - | 6 | 141 |
| 02000000 | Solid Waste | - | - | - | (411) | - | (411) |
| 02210000 | Underground Storage Tanks | - | - | - | (654) | - | (654) |
| 02260000 | Public Works Agency | 1 | 0.01408451 | 135 | (32) | 6 | 109 |
| 04999100 | Community Action | 3 | 0.04225352 | 404 | (3) | 19 | 420 |
| 04999105 | Community Development | - | - | - | (2) | - | (2) |
| 05210000 | Air Pollution District | - | - | - | (328) | - | (328) |
| 05210241 | Air Pollution Vehicle Registration | - | - | - | (200) | - | (200) |
| Total | | 71 | 1.00000000 | 9,556 | (8,177) | 454 | 1,833 |

Basis of Allocation : Number of Physicals

COUNTY OF GLENN
EMPLOYEE BENEFITS

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|----------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|-------|
| 01011040 | Department of Finance | 9.00 | 0.01995565 | 533 | - | - | 533 |
| 01011080 | County Counsel | 2.00 | 0.00443459 | 118 | - | - | 118 |
| 01011090 | Personnel | 3.00 | 0.00665188 | 178 | - | - | 178 |
| 01011010 | Board of Supervisors | 5.00 | 0.01108647 | 296 | - | 15 | 311 |
| 01011020 | Clerk of the Board | 3.00 | 0.00665188 | 178 | - | 9 | 186 |
| 01011070 | Assessor | 8.00 | 0.01773836 | 474 | - | 23 | 497 |
| 01011100 | Elections | 1.00 | 0.00221729 | 59 | - | 3 | 62 |
| 01012180 | Agriculture Commissioner | 10.00 | 0.02217295 | 592 | - | 29 | 621 |
| 01012181 | Water Resources | 2.00 | 0.00443459 | 118 | - | 6 | 124 |
| 01012220 | Recorder | 3.00 | 0.00665188 | 178 | - | 9 | 186 |
| 01012240 | Public Guardian | 2.00 | 0.00443459 | 118 | - | 6 | 124 |
| 01012285 | Planning & Community Development | 8.00 | 0.01773836 | 474 | - | 23 | 497 |
| 01012290 | Animal Control | 3.00 | 0.00665188 | 178 | - | 9 | 186 |
| 01015180 | Veterans' Services | 2.00 | 0.00443459 | 118 | - | 6 | 124 |
| 01016050 | Cooperative Extension | 3.00 | 0.00665188 | 178 | - | 9 | 186 |
| 01024010 | Public Health | 17.00 | 0.03769401 | 1,007 | - | 49 | 1,056 |
| 01024011 | Emergency Preparedness | 2.00 | 0.00443459 | 118 | - | 6 | 124 |
| 01024012 | Mental Health | 60.00 | 0.13303769 | 3,554 | - | 174 | 3,728 |
| 01024014 | Alcohol & Drug Abuse | 9.00 | 0.01995565 | 533 | - | 26 | 559 |
| 01024018 | Victim Witness | 1.00 | 0.00221729 | 59 | - | 3 | 62 |
| 01024025 | Women, Infants & Children | 5.00 | 0.01108647 | 296 | - | 15 | 311 |
| 01024170 | California Children's Services | 1.00 | 0.00221729 | 59 | - | 3 | 62 |
| 01024300 | Health & Human Services Agency | 25.00 | 0.05543237 | 1,481 | - | 73 | 1,553 |
| 01025010 | Social Services Administration | 85.00 | 0.18847007 | 5,035 | - | 247 | 5,282 |
| 01042090 | District Attorney | 7.00 | 0.01552106 | 415 | - | 20 | 435 |
| 01042110 | Sheriff | 35.00 | 0.07760532 | 2,073 | - | 102 | 2,175 |
| 01042113 | Sheriff's Dispatch | 6.00 | 0.01330377 | 355 | - | 17 | 373 |
| 01042122 | Office of Emergency Services | 1.00 | 0.00221729 | 59 | - | 3 | 62 |
| 01042140 | Jail | 19.00 | 0.04212860 | 1,125 | - | 55 | 1,181 |
| 01042150 | Probation | 4.00 | 0.00886918 | 237 | - | 12 | 249 |
| 01042158 | Delinquency Prevention | 3.00 | 0.00665188 | 178 | - | 9 | 186 |

COUNTY OF GLENN
EMPLOYEE BENEFITS

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|---------------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|--------|
| 01042164 | Partnership Grant | 1.00 | 0.00221729 | 59 | - | 3 | 62 |
| 01042168 | Juvenile Probation & CAMP | 1.00 | 0.00221729 | 59 | - | 3 | 62 |
| 01052550 | County SLESF | 2.00 | 0.00443459 | 118 | - | 6 | 124 |
| 01052557 | Youth Offender Supervision | 1.00 | 0.00221729 | 59 | - | 3 | 62 |
| 01052558 | SB678 Community Performance Incentive | 1.00 | 0.00221729 | 59 | - | 3 | 62 |
| 01055340 | Child Support | 8.00 | 0.01773836 | 474 | - | 23 | 497 |
| 01062136 | Trial Court Security | 3.00 | 0.00665188 | 178 | - | 9 | 186 |
| 01062150 | Local Community Corrections | 5.00 | 0.01108647 | 296 | - | 15 | 311 |
| 01200000 | Road | 29.00 | 0.06430155 | 1,718 | - | 84 | 1,802 |
| 02000000 | Solid Waste | 6.00 | 0.01330377 | 355 | - | 17 | 373 |
| 02200000 | Fleet Operations | 4.00 | 0.00886918 | 237 | - | 12 | 249 |
| 02260000 | Public Works Agency | 7.00 | 0.01552106 | 415 | - | 20 | 435 |
| 02261120 | Facilities Internal Service Fund | 14.00 | 0.03104213 | 829 | - | 41 | 870 |
| 04999100 | Community Action | 11.00 | 0.02439024 | 652 | - | 32 | 684 |
| 04999105 | Community Development | 7.00 | 0.01552106 | 415 | - | 20 | 435 |
| 05210000 | Air Pollution District | 7.00 | 0.01552106 | 415 | - | 20 | 435 |
| Total | | 451.00 | 1.00000000 | 26,715 | - | 1,269 | 27,984 |

Basis of Allocation : Number of Employees

COUNTY OF GLENN
EMPLOYEE BENEFITS

| FY 2017-18 Actual | | Total | Pre-Employment Physicals | Employee Assistance |
|-------------------|---------------------------------------|-------|-----------------------------|------------------------|
| 01011040 | Department of Finance | 533 | - | 533 |
| 01011080 | County Counsel | 118 | - | 118 |
| 01011090 | Personnel | 178 | - | 178 |
| 01011010 | Board of Supervisors | 311 | - | 311 |
| 01011020 | Clerk of the Board | 186 | - | 186 |
| 01011070 | Assessor | 497 | - | 497 |
| 01011100 | Elections | 62 | - | 62 |
| 01012180 | Agriculture Commissioner | 1,044 | 423 | 621 |
| 01012181 | Water Resources | 124 | - | 124 |
| 01012220 | Recorder | 186 | - | 186 |
| 01012240 | Public Guardian | 124 | - | 124 |
| 01012285 | Planning & Community Development | 497 | - | 497 |
| 01012290 | Animal Control | 186 | - | 186 |
| 01015180 | Veterans' Services | 124 | - | 124 |
| 01016050 | Cooperative Extension | 186 | - | 186 |
| 01024010 | Public Health | 1,020 | (36) | 1,056 |
| 01024011 | Emergency Preparedness | 124 | - | 124 |
| 01024012 | Mental Health | 5,686 | 1,958 | 3,728 |
| 01024014 | Alcohol & Drug Abuse | 664 | 105 | 559 |
| 01024018 | Victim Witness | 62 | - | 62 |
| 01024025 | Women, Infants & Children | 311 | - | 311 |
| 01024170 | California Children's Services | 62 | - | 62 |
| 01024300 | Health & Human Services Agency | 2,436 | 883 | 1,553 |
| 01024400 | Health Services Administration | (27) | (27) | - |
| 01025010 | Social Services Administration | 6,722 | 1,440 | 5,282 |
| 01042090 | District Attorney | 435 | - | 435 |
| 01042110 | Sheriff | 1,352 | (823) | 2,175 |
| 01042113 | Sheriff's Dispatch | 168 | (205) | 373 |
| 01042122 | Office of Emergency Services | 62 | - | 62 |
| 01042140 | Jail | 665 | (516) | 1,181 |
| 01042150 | Probation | 249 | - | 249 |
| 01042158 | Delinquency Prevention | 186 | - | 186 |
| 01042164 | Partnership Grant | 62 | - | 62 |
| 01042168 | Juvenile Probation & CAMP | 62 | - | 62 |
| 01052550 | County SLESF | 124 | - | 124 |
| 01052557 | Youth Offender Supervision | 62 | - | 62 |
| 01052558 | SB678 Community Performance Incentive | 62 | - | 62 |
| 01055011 | IHSS Public Authority | (1) | (1) | - |

COUNTY OF GLENN
EMPLOYEE BENEFITS

2/14/2019

| FY 2017-18 Actual | | Total | Pre-Employment Physicals | Employee Assistance |
|-------------------|------------------------------------|---------------|-----------------------------|------------------------|
| 01055340 | Child Support | 497 | - | 497 |
| 01062136 | Trial Court Security | (257) | (443) | 186 |
| 01062150 | Local Community Corrections | 311 | - | 311 |
| 01200000 | Road | 1,943 | 141 | 1,802 |
| 02000000 | Solid Waste | (38) | (411) | 373 |
| 02200000 | Fleet Operations | 249 | - | 249 |
| 02210000 | Underground Storage Tanks | (654) | (654) | - |
| 02260000 | Public Works Agency | 544 | 109 | 435 |
| 02261120 | Facilities Internal Service Fund | 870 | - | 870 |
| 04999100 | Community Action | 1,104 | 420 | 684 |
| 04999105 | Community Development | 433 | (2) | 435 |
| 05210000 | Air Pollution District | 107 | (328) | 435 |
| 05210241 | Air Pollution Vehicle Registration | (200) | (200) | - |
| | Total | <u>29,817</u> | <u>1,833</u> | <u>27,984</u> |

COUNTY OF GLENN
DATA PROCESSING SERVICES

2/14/2019

FY 2017-18 Actual

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

1. PROPERTY TAX NETWORK: The County uses the Megabyte Property Tax System software for the property functions of the Assessor and Department of Finance. Costs associated with the property tax function are transferred to the Department of Finance and Assessor based on tax related salaries and benefits in each department.
2. ONESOLUTION ACCOUNTING SYSTEM: The Department of Finance uses CentralSquare Superior ONESolution accounting system software for all accounting related functions such as accounts payable, accounts receivable, budget, payroll, etc. Costs associated with the ONESolution System are allocated to all agencies based on relative budget size. In prior years, costs were allocated 100% to the Department of Finance service department and then re-allocated through the second allocation calculation on Schedule D.

The County did not direct bill for these data processing services in fiscal year 2017-18.

Schedule of Costs
to be Allocated
by Function

COUNTY OF GLENN
DATA PROCESSING

2/14/2019

| | Total | General & Admin | Property Tax Network | ONESolution Accounting System |
|--|-----------------------|--------------------|-------------------------|-------------------------------------|
| FY 2017-18 Actual | | | | |
| Allocation Factor (%) | 100.00% | 8.76% | 37.32% | 53.93% |
| Services & Supplies | | | | |
| Office Expense | 14,499 | - | 14,499 | - |
| Professional Services | 219,625 | - | 92,503 | 127,122 |
| Special Dept. Expense | 6,682 | - | 2,015 | 4,667 |
| ISF Allocation | 32,449 | - | 2,739 | 29,710 |
| Operating Trsf Out-Debt Service | 26,231 | 26,231 | - | - |
| Expenditures Per Financial Statements | <u>299,486</u> | <u>26,231</u> | <u>111,756</u> | <u>161,499</u> |
| Cost Adjustments | | | | |
| Equipment Use to Service Depts. | 120,026 | 120,026 | | |
| Debt Service-Capital Assets | (26,231) | (26,231) | | |
| Functional Cost | <u>393,281</u> | <u>120,026</u> | <u>111,756</u> | <u>161,499</u> |
| Additions - 1st Allocation | | | | |
| Other | - | - | | |
| Reallocate Admin | - | (120,026) | 49,088 | 70,938 |
| Allocable Costs | 393,281 | - | 160,844 | 232,437 |
| Unallocated | - | | | |
| 1st Allocation | <u>393,281</u> | <u>-</u> | <u>160,844</u> | <u>232,437</u> |
| Additions - 2nd Allocation | | | | |
| Other | 127,081 | 127,081 | | |
| Reallocate Admin | - | (127,081) | 51,974 | 75,108 |
| Allocable Costs | 127,081 | - | 51,974 | 75,108 |
| Unallocated | (75,108) | | | (75,108) |
| 2nd Allocation | <u>51,974</u> | <u>-</u> | <u>51,974</u> | <u>-</u> |
| Total Allocated | <u><u>445,255</u></u> | <u><u>-</u></u> | <u><u>212,818</u></u> | <u><u>232,437</u></u> |

COUNTY OF GLENN
DATA PROCESSING SERVICES

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|--------------------------|-----------------------|---------------------|----------------------|-------------------|------------------|-------------------|----------------|
| 01011040 | Department of Finance | 218,238 | 0.23851669 | 38,364 | - | - | 38,364 |
| 01011070 | Assessor | 696,742 | 0.76148331 | 122,480 | - | 51,974 | 174,454 |
| | Total | 914,980 | 1.00000000 | 160,844 | - | 51,974 | 212,818 |

Basis of Allocation : Direct Cost Transfer

COUNTY OF GLENN
 DATA PROCESSING SERVICES

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|----------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|--------|
| 01011013 | County Administrative Officer | 15 | 0.00009230 | 21 | - | - | 21 |
| 01011040 | Department of Finance | 1,075 | 0.00661473 | 1,538 | - | - | 1,538 |
| 01011051 | Annual Audit | 87 | 0.00053533 | 124 | - | - | 124 |
| 01011080 | County Counsel | 313 | 0.00192596 | 448 | - | - | 448 |
| 01011090 | Personnel | 513 | 0.00315661 | 734 | - | - | 734 |
| 01011150 | General Insurance | 930 | 0.00572251 | 1,330 | - | - | 1,330 |
| 01011170 | Employee Benefits | 36 | 0.00022152 | 51 | - | - | 51 |
| 01011200 | Data Processing | 464 | 0.00285510 | 664 | - | - | 664 |
| 01011010 | Board of Supervisors | 562 | 0.00345812 | 804 | - | - | 804 |
| 01011020 | Clerk of the Board | 325 | 0.00199980 | 465 | - | - | 465 |
| 01011070 | Assessor | 1,027 | 0.00631938 | 1,469 | - | - | 1,469 |
| 01011100 | Elections | 299 | 0.00183982 | 428 | - | - | 428 |
| 01011180 | Surveyor | 51 | 0.00031382 | 73 | - | - | 73 |
| 01012040 | Court Revenues | 946 | 0.00582097 | 1,353 | - | - | 1,353 |
| 01012060 | Grand Jury | 30 | 0.00018460 | 43 | - | - | 43 |
| 01012100 | Indigent Defense | 556 | 0.00342120 | 795 | - | - | 795 |
| 01012170 | Flood Control | 30 | 0.00018460 | 43 | - | - | 43 |
| 01012180 | Agriculture Commissioner | 1,254 | 0.00771616 | 1,794 | - | - | 1,794 |
| 01012181 | Water Resources | 496 | 0.00305201 | 709 | - | - | 709 |
| 01012220 | Recorder | 404 | 0.00248591 | 578 | - | - | 578 |
| 01012230 | Coroner | 94 | 0.00057840 | 134 | - | - | 134 |
| 01012240 | Public Guardian | 247 | 0.00151985 | 353 | - | - | 353 |
| 01012285 | Planning & Community Development | 1,504 | 0.00925447 | 2,151 | - | - | 2,151 |
| 01012290 | Animal Control | 304 | 0.00187059 | 435 | - | - | 435 |
| 01014022 | Hospital | 28 | 0.00017229 | 40 | - | - | 40 |
| 01015180 | Veterans' Services | 118 | 0.00072608 | 169 | - | - | 169 |
| 01016040 | Library | 150 | 0.00092299 | 215 | - | - | 215 |
| 01016050 | Cooperative Extension | 284 | 0.00174752 | 406 | - | - | 406 |
| 01024010 | Public Health | 2,861 | 0.01760442 | 4,092 | - | - | 4,092 |
| 01024011 | Emergency Preparedness | 353 | 0.00217209 | 505 | - | - | 505 |
| 01024012 | Mental Health | 9,432 | 0.05803736 | 13,490 | - | - | 13,490 |

COUNTY OF GLENN
 DATA PROCESSING SERVICES

| FY 2017-18 Actual | | Allocation | Allocated | 1st | Direct | 2nd | Total |
|--------------------------|---------------------------------------|------------|------------|------------|--------|------------|--------|
| | | Units | Percent | Allocation | Billed | Allocation | |
| 01024014 | Alcohol & Drug Abuse | 1,310 | 0.00806074 | 1,874 | - | - | 1,874 |
| 01024018 | Victim Witness | 340 | 0.00209210 | 486 | - | - | 486 |
| 01024020 | Maternal & Child Health | 146 | 0.00089837 | 209 | - | - | 209 |
| 01024025 | Women, Infants & Children | 777 | 0.00478107 | 1,111 | - | - | 1,111 |
| 01024170 | California Children's Services | 355 | 0.00218440 | 508 | - | - | 508 |
| 01024300 | Health & Human Services Agency | 2,723 | 0.01675527 | 3,895 | - | - | 3,895 |
| 01024400 | Health Services Administration | 253 | 0.00155677 | 362 | - | - | 362 |
| 01025010 | Social Services Administration | 22,635 | 0.13927859 | 32,373 | - | - | 32,373 |
| 01042090 | District Attorney | 1,605 | 0.00987595 | 2,296 | - | - | 2,296 |
| 01042110 | Sheriff | 6,121 | 0.03766398 | 8,754 | - | - | 8,754 |
| 01042113 | Sheriff's Dispatch | 629 | 0.00387039 | 900 | - | - | 900 |
| 01042122 | Office of Emergency Services | 157 | 0.00096606 | 225 | - | - | 225 |
| 01042135 | Sheriff's Civil Division | 118 | 0.00072608 | 169 | - | - | 169 |
| 01042140 | Jail | 4,479 | 0.02756036 | 6,406 | - | - | 6,406 |
| 01042150 | Probation | 823 | 0.00506412 | 1,177 | - | - | 1,177 |
| 01042155 | Juvenile Hall | 664 | 0.00408575 | 950 | - | - | 950 |
| 01042158 | Delinquency Prevention | 186 | 0.00114450 | 266 | - | - | 266 |
| 01042164 | Partnership Grant | 44 | 0.00027074 | 63 | - | - | 63 |
| 01042168 | Juvenile Probation & CAMP | 116 | 0.00071378 | 166 | - | - | 166 |
| 01042170 | JJCPA Grant | 136 | 0.00083684 | 195 | - | - | 195 |
| 01042360 | Boat Patrol | 127 | 0.00078146 | 182 | - | - | 182 |
| 01052550 | County SLESF | 103 | 0.00063378 | 147 | - | - | 147 |
| 01052557 | Youth Offender Supervision | 200 | 0.00123065 | 286 | - | - | 286 |
| 01052558 | SB678 Community Performance Incentive | 397 | 0.00244284 | 568 | - | - | 568 |
| 01054010 | California Waste Management | 17 | 0.00010461 | 24 | - | - | 24 |
| 01054012 | Mental Health Services Act | 3,710 | 0.02282852 | 5,306 | - | - | 5,306 |
| 01054021 | Superior Reg Workforce Ed | 985 | 0.00606094 | 1,409 | - | - | 1,409 |
| 01054045 | Mosquito Abatement Assessment Area | 232 | 0.00142755 | 332 | - | - | 332 |
| 01054840 | Memorial Hall Trust | 41 | 0.00025228 | 59 | - | - | 59 |
| 01055011 | IHSS Public Authority | 443 | 0.00272589 | 634 | - | - | 634 |
| 01055340 | Child Support | 796 | 0.00489798 | 1,138 | - | - | 1,138 |

COUNTY OF GLENN
 DATA PROCESSING SERVICES

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|-----------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|--------|
| 01062136 | Trial Court Security | 507 | 0.00311969 | 725 | - | - | 725 |
| 01062150 | Local Community Corrections | 2,003 | 0.01232494 | 2,865 | - | - | 2,865 |
| 01200000 | Road | 15,830 | 0.09740579 | 22,641 | - | - | 22,641 |
| 01401140 | Advertising County Resources | 13 | 0.00007999 | 19 | - | - | 19 |
| 01602270 | Fish & Game Commission | 16 | 0.00009845 | 23 | - | - | 23 |
| 01906020 | Office of Education | 284 | 0.00174752 | 406 | - | - | 406 |
| 02000000 | Solid Waste | 7,399 | 0.04552782 | 10,582 | - | - | 10,582 |
| 02040205 | Orland Airport | 535 | 0.00329198 | 765 | - | - | 765 |
| 02040207 | Willows Airport | 522 | 0.00321199 | 747 | - | - | 747 |
| 02200000 | Fleet Operations | 2,285 | 0.01406015 | 3,268 | - | - | 3,268 |
| 02210000 | Underground Storage Tanks | 309 | 0.00190135 | 442 | - | - | 442 |
| 02220000 | Vegetation & Environmental Mgmt | 137 | 0.00084299 | 196 | - | - | 196 |
| 02224170 | Tri-County Bee | 6 | 0.00003692 | 9 | - | - | 9 |
| 02260000 | Public Works Agency | 1,025 | 0.00630707 | 1,466 | - | - | 1,466 |
| 02261000 | PCDS Permit Center | 280 | 0.00172291 | 400 | - | - | 400 |
| 02261120 | Facilities Internal Service Fund | 3,930 | 0.02418223 | 5,621 | - | - | 5,621 |
| 02270000 | Central Services | 29 | 0.00017844 | 41 | - | - | 41 |
| 02280000 | Data Processing ISF | 1,164 | 0.00716237 | 1,665 | - | - | 1,665 |
| 04050000 | Court | 4,500 | 0.02768958 | 6,436 | - | - | 6,436 |
| 04100000 | Law Library | 11 | 0.00006769 | 16 | - | - | 16 |
| 04250000 | Local Transportation Trust | 1,310 | 0.00806074 | 1,874 | - | - | 1,874 |
| 04260000 | Transportation Administration | 1,260 | 0.00775308 | 1,802 | - | - | 1,802 |
| 04280000 | Glenn County Transit | 465 | 0.00286126 | 665 | - | - | 665 |
| 04281000 | Fixed Route Transit | 1,098 | 0.00675626 | 1,570 | - | - | 1,570 |
| 04282500 | Transportation Prop 1B | 511 | 0.00314431 | 731 | - | - | 731 |
| 04601000 | Local Agency Formation Commission | 56 | 0.00034458 | 80 | - | - | 80 |
| 04796000 | Glenn Groundwater Authority | 435 | 0.00267666 | 622 | - | - | 622 |
| 04999100 | Community Action | 4,187 | 0.02576362 | 5,988 | - | - | 5,988 |
| 04999105 | Community Development | 887 | 0.00545792 | 1,269 | - | - | 1,269 |
| 05010000 | Artois Fire District | 80 | 0.00049226 | 114 | - | - | 114 |
| 05022000 | Hamilton Fire District | 438 | 0.00269512 | 626 | - | - | 626 |

COUNTY OF GLENN
 DATA PROCESSING SERVICES

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|--|---------------------|----------------------|-------------------|------------------|-------------------|-------|
| 05022010 | Bayliss Fire District | 58 | 0.00035689 | 83 | - | - | 83 |
| 05050000 | Willows Rural Fire District | 277 | 0.00170445 | 396 | - | - | 396 |
| 05110000 | Storm Drain Maintenance District #1 | 1 | 0.00000615 | 1 | - | - | 1 |
| 05130000 | Storm Drain Maintenance District #3 | 67 | 0.00041227 | 96 | - | - | 96 |
| 05140000 | North Willows County Service Area | 57 | 0.00035073 | 82 | - | - | 82 |
| 05210000 | Air Pollution District | 1,109 | 0.00682394 | 1,586 | - | - | 1,586 |
| 05210241 | Air Pollution Vehicle Registration | 134 | 0.00082453 | 192 | - | - | 192 |
| 05250000 | Olive Pest Management District | 54 | 0.00033227 | 77 | - | - | 77 |
| 06010000 | Elk Creek Cemetery District | 13 | 0.00007999 | 19 | - | - | 19 |
| 06020000 | German Cemetery District | 7 | 0.00004307 | 10 | - | - | 10 |
| 06030000 | Marvin-Chapel Cemetery District | 18 | 0.00011076 | 26 | - | - | 26 |
| 06040000 | Newville Cemetery District | 4 | 0.00002461 | 6 | - | - | 6 |
| 06050000 | Orland Cemetery District | 403 | 0.00247976 | 576 | - | - | 576 |
| 06060000 | Willows Cemetery District | 290 | 0.00178444 | 415 | - | - | 415 |
| 06200000 | Glenn-Codora Fire District | 134 | 0.00082453 | 192 | - | - | 192 |
| 06210000 | Elk Creek Fire District | 31 | 0.00019075 | 44 | - | - | 44 |
| 06220000 | Glenn-Colusa Fire District | 18 | 0.00011076 | 26 | - | - | 26 |
| 06230000 | Kanawha Fire District | 152 | 0.00093529 | 217 | - | - | 217 |
| 06240000 | Ord Fire District | 32 | 0.00019690 | 46 | - | - | 46 |
| 06250000 | Orland Fire District | 153 | 0.00094145 | 219 | - | - | 219 |
| 06300000 | Levee District #1 | 23 | 0.00014152 | 33 | - | - | 33 |
| 06310000 | Levee District #2 | 15 | 0.00009230 | 21 | - | - | 21 |
| 06320000 | Levee District #3 | 63 | 0.00038765 | 90 | - | - | 90 |
| 06500000 | Butte City Community Service District | 54 | 0.00033227 | 77 | - | - | 77 |
| 06510000 | BCCSD - Recreation District | 7 | 0.00004307 | 10 | - | - | 10 |
| 06610000 | Elk Creek Community Service District | 210 | 0.00129218 | 300 | - | - | 300 |
| 06640000 | ECCSD - Recreation District | 6 | 0.00003692 | 9 | - | - | 9 |
| 06650000 | ECCSD - Lighting District | 2 | 0.00001231 | 3 | - | - | 3 |
| 06700000 | Ord Bend Community Service District | 30 | 0.00018460 | 43 | - | - | 43 |
| 06740000 | Artois Community Service District | 63 | 0.00038765 | 90 | - | - | 90 |
| 06825000 | Hamilton City Community Service District | 476 | 0.00292894 | 681 | - | - | 681 |

COUNTY OF GLENN
 DATA PROCESSING SERVICES

| FY 2017-18 Actual | | Allocation Units | Allocated Percent | 1st Allocation | Direct Billed | 2nd Allocation | Total |
|-------------------|---|---------------------|----------------------|-------------------|------------------|-------------------|---------|
| 06830000 | HCCSD - Lighting District | 18 | 0.00011076 | 26 | - | - | 26 |
| 06850000 | HCCSD - Library District | 16 | 0.00009845 | 23 | - | - | 23 |
| 06865000 | HCCSD - Edgewater Park | 4 | 0.00002461 | 6 | - | - | 6 |
| 06870000 | HCCSD - Pallsades District | 6 | 0.00003692 | 9 | - | - | 9 |
| 06880000 | N.E. Willows Community Service District | 238 | 0.00146447 | 340 | - | - | 340 |
| 06920000 | Mosquito Abatement District | 304 | 0.00187059 | 435 | - | - | 435 |
| 06950000 | Rice Pest Abatement District | 15 | 0.00009230 | 21 | - | - | 21 |
| 06960000 | HC Reclamation District #2140 | 2,474 | 0.01522312 | 3,538 | - | - | 3,538 |
| 06970000 | Reclamation District #2106 | 5 | 0.00003077 | 7 | - | - | 7 |
| 99999999 | Other | 28,507 | 0.17541042 | 40,772 | - | - | 40,772 |
| | Total | 162,516 | 1.00000000 | 232,437 | - | - | 232,437 |

Basis of Allocation : Relative Budget Size

COUNTY OF GLENN
DATA PROCESSING SERVICES

| FY 2017-18 Actual | | Total | Property Tax Network | ONESolution Accounting System |
|-------------------|----------------------------------|---------|-------------------------|-------------------------------------|
| 01011013 | County Administrative Officer | 21 | - | 21 |
| 01011040 | Department of Finance | 39,902 | 38,364 | 1,538 |
| 01011051 | Annual Audit | 124 | - | 124 |
| 01011080 | County Counsel | 448 | - | 448 |
| 01011090 | Personnel | 734 | - | 734 |
| 01011150 | General Insurance | 1,330 | - | 1,330 |
| 01011170 | Employee Benefits | 51 | - | 51 |
| 01011200 | Data Processing | 664 | - | 664 |
| 01011010 | Board of Supervisors | 804 | - | 804 |
| 01011020 | Clerk of the Board | 465 | - | 465 |
| 01011070 | Assessor | 175,923 | 174,454 | 1,469 |
| 01011100 | Elections | 428 | - | 428 |
| 01011180 | Surveyor | 73 | - | 73 |
| 01012040 | Court Revenues | 1,353 | - | 1,353 |
| 01012060 | Grand Jury | 43 | - | 43 |
| 01012100 | Indigent Defense | 795 | - | 795 |
| 01012170 | Flood Control | 43 | - | 43 |
| 01012180 | Agriculture Commissioner | 1,794 | - | 1,794 |
| 01012181 | Water Resources | 709 | - | 709 |
| 01012220 | Recorder | 578 | - | 578 |
| 01012230 | Coroner | 134 | - | 134 |
| 01012240 | Public Guardian | 353 | - | 353 |
| 01012285 | Planning & Community Development | 2,151 | - | 2,151 |
| 01012290 | Animal Control | 435 | - | 435 |
| 01014022 | Hospital | 40 | - | 40 |
| 01015180 | Veterans' Services | 169 | - | 169 |
| 01016040 | Library | 215 | - | 215 |
| 01016050 | Cooperative Extension | 406 | - | 406 |
| 01024010 | Public Health | 4,092 | - | 4,092 |
| 01024011 | Emergency Preparedness | 505 | - | 505 |
| 01024012 | Mental Health | 13,490 | - | 13,490 |
| 01024014 | Alcohol & Drug Abuse | 1,874 | - | 1,874 |
| 01024018 | Victim Witness | 486 | - | 486 |

COUNTY OF GLENN
DATA PROCESSING SERVICES

| FY 2017-18 Actual | | Total | Property Tax Network | ONESolution Accounting System |
|-------------------|---------------------------------------|--------|-------------------------|-------------------------------------|
| 01024020 | Maternal & Child Health | 209 | - | 209 |
| 01024025 | Women, Infants & Children | 1,111 | - | 1,111 |
| 01024170 | California Children's Services | 508 | - | 508 |
| 01024300 | Health & Human Services Agency | 3,895 | - | 3,895 |
| 01024400 | Health Services Administration | 362 | - | 362 |
| 01025010 | Social Services Administration | 32,373 | - | 32,373 |
| 01042090 | District Attorney | 2,296 | - | 2,296 |
| 01042110 | Sheriff | 8,754 | - | 8,754 |
| 01042113 | Sheriff's Dispatch | 900 | - | 900 |
| 01042122 | Office of Emergency Services | 225 | - | 225 |
| 01042135 | Sheriff's Civil Division | 169 | - | 169 |
| 01042140 | Jail | 6,406 | - | 6,406 |
| 01042150 | Probation | 1,177 | - | 1,177 |
| 01042155 | Juvenile Hall | 950 | - | 950 |
| 01042158 | Delinquency Prevention | 266 | - | 266 |
| 01042164 | Partnership Grant | 63 | - | 63 |
| 01042168 | Juvenile Probation & CAMP | 166 | - | 166 |
| 01042170 | JJCPA Grant | 195 | - | 195 |
| 01042360 | Boat Patrol | 182 | - | 182 |
| 01052550 | County SLESF | 147 | - | 147 |
| 01052557 | Youth Offender Supervision | 286 | - | 286 |
| 01052558 | SB678 Community Performance Incentive | 568 | - | 568 |
| 01054010 | California Waste Management | 24 | - | 24 |
| 01054012 | Mental Health Services Act | 5,306 | - | 5,306 |
| 01054021 | Superior Reg Workforce Ed | 1,409 | - | 1,409 |
| 01054045 | Mosquito Abatement Assessment Area | 332 | - | 332 |
| 01054840 | Memorial Hall Trust | 59 | - | 59 |
| 01055011 | IHSS Public Authority | 634 | - | 634 |
| 01055340 | Child Support | 1,138 | - | 1,138 |
| 01062136 | Trial Court Security | 725 | - | 725 |
| 01062150 | Local Community Corrections | 2,865 | - | 2,865 |
| 01200000 | Road | 22,641 | - | 22,641 |
| 01401140 | Advertising County Resources | 19 | - | 19 |

COUNTY OF GLENN
DATA PROCESSING SERVICES

| FY 2017-18 Actual | | Total | Property Tax Network | ONESolution Accounting System |
|--------------------------|-------------------------------------|--------------|---------------------------------|--|
| 01602270 | Fish & Game Commission | 23 | - | 23 |
| 01906020 | Office of Education | 406 | - | 406 |
| 02000000 | Solid Waste | 10,582 | - | 10,582 |
| 02040205 | Orland Airport | 765 | - | 765 |
| 02040207 | Willows Airport | 747 | - | 747 |
| 02200000 | Fleet Operations | 3,268 | - | 3,268 |
| 02210000 | Underground Storage Tanks | 442 | - | 442 |
| 02220000 | Vegetation & Environmental Mgmt | 196 | - | 196 |
| 02224170 | Tri-County Bee | 9 | - | 9 |
| 02260000 | Public Works Agency | 1,466 | - | 1,466 |
| 02261000 | PCDS Permit Center | 400 | - | 400 |
| 02261120 | Facilities Internal Service Fund | 5,621 | - | 5,621 |
| 02270000 | Central Services | 41 | - | 41 |
| 02280000 | Data Processing ISF | 1,665 | - | 1,665 |
| 04050000 | Court | 6,436 | - | 6,436 |
| 04100000 | Law Library | 16 | - | 16 |
| 04250000 | Local Transportation Trust | 1,874 | - | 1,874 |
| 04260000 | Transportation Administration | 1,802 | - | 1,802 |
| 04280000 | Glenn County Transit | 665 | - | 665 |
| 04281000 | Fixed Route Transit | 1,570 | - | 1,570 |
| 04282500 | Transportation Prop 1B | 731 | - | 731 |
| 04601000 | Local Agency Formation Commission | 80 | - | 80 |
| 04796000 | Glenn Groundwater Authority | 622 | - | 622 |
| 04999100 | Community Action | 5,988 | - | 5,988 |
| 04999105 | Community Development | 1,269 | - | 1,269 |
| 05010000 | Artois Fire District | 114 | - | 114 |
| 05022000 | Hamilton Fire District | 626 | - | 626 |
| 05022010 | Bayliss Fire District | 83 | - | 83 |
| 05050000 | Willows Rural Fire District | 396 | - | 396 |
| 05110000 | Storm Drain Maintenance District #1 | 1 | - | 1 |
| 05130000 | Storm Drain Maintenance District #3 | 96 | - | 96 |
| 05140000 | North Willows County Service Area | 82 | - | 82 |
| 05210000 | Air Pollution District | 1,586 | - | 1,586 |

COUNTY OF GLENN
DATA PROCESSING SERVICES

| FY 2017-18 Actual | | Total | Property Tax Network | ONESolution Accounting System |
|-------------------|--|-------|-------------------------|-------------------------------------|
| 05210241 | Air Pollution Vehicle Registration | 192 | - | 192 |
| 05250000 | Olive Pest Management District | 77 | - | 77 |
| 06010000 | Elk Creek Cemetery District | 19 | - | 19 |
| 06020000 | German Cemetery District | 10 | - | 10 |
| 06030000 | Marvin-Chapel Cemetery District | 26 | - | 26 |
| 06040000 | Newville Cemetery District | 6 | - | 6 |
| 06050000 | Orland Cemetery District | 576 | - | 576 |
| 06060000 | Willows Cemetery District | 415 | - | 415 |
| 06200000 | Glenn-Codora Fire District | 192 | - | 192 |
| 06210000 | Elk Creek Fire District | 44 | - | 44 |
| 06220000 | Glenn-Colusa Fire District | 26 | - | 26 |
| 06230000 | Kanawha Fire District | 217 | - | 217 |
| 06240000 | Ord Fire District | 46 | - | 46 |
| 06250000 | Orland Fire District | 219 | - | 219 |
| 06300000 | Levee District #1 | 33 | - | 33 |
| 06310000 | Levee District #2 | 21 | - | 21 |
| 06320000 | Levee District #3 | 90 | - | 90 |
| 06500000 | Butte City Community Service District | 77 | - | 77 |
| 06510000 | BCCSD - Recreation District | 10 | - | 10 |
| 06610000 | Elk Creek Community Service District | 300 | - | 300 |
| 06640000 | ECCSD - Recreation District | 9 | - | 9 |
| 06650000 | ECCSD - Lighting District | 3 | - | 3 |
| 06700000 | Ord Bend Community Service District | 43 | - | 43 |
| 06740000 | Artois Community Service District | 90 | - | 90 |
| 06825000 | Hamilton City Community Service District | 681 | - | 681 |
| 06830000 | HCCSD - Lighting District | 26 | - | 26 |
| 06850000 | HCCSD - Library District | 23 | - | 23 |
| 06865000 | HCCSD - Edgewater Park | 6 | - | 6 |
| 06870000 | HCCSD - Pallisades District | 9 | - | 9 |
| 06880000 | N.E. Willows Community Service District | 340 | - | 340 |
| 06920000 | Mosquito Abatement District | 435 | - | 435 |
| 06950000 | Rice Pest Abatement District | 21 | - | 21 |
| 06960000 | HC Reclamation District #2140 | 3,538 | - | 3,538 |

COUNTY OF GLENN
DATA PROCESSING SERVICES

| <u>FY 2017-18 Actual</u> | | <u>Total</u> | <u>Property Tax Network</u> | <u>ONESolution Accounting System</u> |
|--------------------------|----------------------------|----------------|---------------------------------|--|
| 06970000 | Reclamation District #2106 | 7 | - | 7 |
| 99999999 | Other | 40,772 | - | 40,772 |
| | Total | <u>445,255</u> | <u>212,818</u> | <u>232,437</u> |

COUNTY OF GLENN
FLEET OPERATIONS INTERNAL SERVICE FUND

12/14/2019

FY 2017-18 Actual

The County Fleet and Service Center Internal Service Fund is composed of two accounts: Fleet Operations and Service Center Equipment Reserve. The fund is used to account for revenues and expenditures related to the purchase and maintenance of vehicles used in County business including public safety, public works, and other county departments. Expenditures are first incurred in the fund and charges are assessed to the County department or agency utilizing the vehicles.

Costs of fleet operation and vehicle maintenance, as well as estimated cost of vehicle replacement of all vehicles, is recovered on a per mile rate based on a minimum of 600 miles per month. Mileage rates are established annually by Fleet Management and approved by the Board of Supervisors by resolution. Cost of pool vehicles kept in the County yard and used by departments are set at a rate competitive with renting a vehicle from commercial vendors. Rates are also established annually by Fleet Management and approved by the Board of Supervisors by resolution.

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

The ISF shows a total net position balance of \$3,091,192 as of June 30, 2018. Approximately \$1,765,078 of this balance is restricted and represents the net investment in capital assets-net of related debt. The remainder, which may appear to be in excess of the 60-day working capital, is in compliance with the County's fleet management vehicle replacement policy in Title 14 of the County Administrative Manual. The policy's goal is to ensure that the County has the funds available to replace vehicles that meet the vehicle replacement criteria. The ISF net position is analyzed each year to determine reasonableness and rates are adjusted as necessary in the following fiscal year.

COUNTY OF GLENN
FACILITIES INTERNAL SERVICE FUND

2/14/2019

FY 2017-18 Actual

This fund is used to account for costs incurred for the County Facilities Internal Service Fund. Costs are accumulated and charged to the various County departments. Rates are set in accordance to State of California Accounting Standards and Procedures For Counties outlined in the State Controller's Office Division of Accounting and Reporting manual dated MAY 2003.

Cost Distribution Factors include the following:

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

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

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

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

Retained earnings were in excess of the 60-day working capital at the end of the 2017-18 fiscal year. During a review and analysis of revenues it was determined that charges for services unrelated to the ISF operations had been inadvertently booked as ISF revenues from fiscal year 2015 through 2017. As a result, the County will be returning approximately \$175,000 back to the correct funds in fiscal year 2018-19.

COUNTY OF GLENN
CENTRAL SERVICES INTERNAL SERVICE FUND

2/14/2019

FY 2017-18 Actual

This fund was used to account for centralized equipment related expenses including postage meter, county cell phones, copy machines and some computers. Costs were 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 were allocated as expenses were incurred. Charges to agencies outside the County Treasury were billed timely. Fund balance has been minimal at year end. Most of the activities of this fund have been transferred to the Department of Finance, Data Processing ISF, or other budget units. This fund is in the process of closing.

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

2/14/2019

FY 2017-18 Actual

The Data Processing internal service fund is used to account for countywide computer expenses. Costs are allocated to departments at the time of payment based on the number of devices or users in each department, relative budget size or time study hours.

The County is moving in the direction to direct bill as much of the IT services as possible, therefore, volume and activity in this fund will increase in future years as the expenses for the countywide support services contracts and other IT related expenses are transferred from the general fund service departments to the internal service fund. Separate individual activities are also transitioning from multiple departments and being consolidated in one internal service fund location to maximize enterprise licensing agreements and bulk purchasing savings.

The ISF activities increased by approximately \$200,000 over the 2016-17 fiscal year due to a couple of large projects. In fiscal year 2017-18 the Health & Human Services Agency transferred their individual servers, workstations, licensing and software services in to the County core infrastructure. The County also completed a Hyperflex blade/SAN equipment replacement project.

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

A-87 COST ALLOCATION DETAIL & COMPARISON

01011010 - BOARD OF SUPERVISORS

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year Variance |
|-------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|---------------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | 4,443 | 2,786 | 4,443 | 1,657 | 4,850 | 4,443 | 4,850 | 407 | 4,855 | 4,443 | 4,855 | 412 | 5 |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 44 | 54 | 44 | (10) | 50 | 39 | 50 | 11 | 30 | 44 | 30 | (14) | (20) |
| Dept of Finance | 3,117 | 2,522 | 3,117 | 595 | 3,407 | 2,766 | 3,407 | 641 | 3,030 | 3,117 | 3,030 | (87) | (377) |
| Annual Audit | 190 | 97 | 190 | 93 | 221 | 159 | 221 | 62 | 213 | 190 | 213 | 23 | (8) |
| County Counsel | 23,226 | 22,061 | 23,226 | 1,165 | 34,357 | 24,870 | 34,357 | 9,487 | 27,171 | 23,226 | 27,171 | 3,945 | (7,186) |
| Personnel | 3,694 | 3,758 | 3,694 | (64) | 3,683 | 4,138 | 3,683 | (455) | 4,297 | 3,694 | 4,297 | 603 | 614 |
| Facilities Maint | - | 1,329 | - | (1,329) | - | - | - | - | - | - | - | - | - |
| Building Maint | - | 17,525 | - | (17,525) | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | 4,666 | - | (4,666) | - | - | - | - | - | - | - | - | - |
| General Insurance | 23,939 | 32,746 | 23,939 | (8,807) | 5,545 | 22,681 | 5,545 | (17,136) | 7,446 | 23,939 | 7,446 | (16,493) | 1,901 |
| Employee Benefits | 202 | 215 | 202 | (13) | 227 | 210 | 227 | 17 | 311 | 202 | 311 | 109 | 84 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 793 | - | 793 | 793 | 804 | - | 804 | 804 | 11 |
| Adjustments | - | (23,520) | - | 23,520 | - | - | - | - | - | - | - | - | - |
| Subtotal | 58,855 | 64,239 | 58,855 | (5,384) | 53,133 | 59,306 | 53,133 | (6,173) | 48,157 | 58,855 | 48,157 | (10,698) | (4,976) |
| Roll Forward | (5,384) | | | | (6,173) | | | | (10,698) | | | | (4,525) |
| Adjustments: | - | Rounding Adj | | | 4 | Rounding Adj | | | (2) | Rounding Adj | | | (6) |
| | - | | | | - | | | | 968 | CAO estimate | | | 968 |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Reb: | 53,471 | | | | 46,964 | | | | 38,425 | | | | (8,539) |

A-87 COST ALLOCATION DETAIL & COMPARISON

01011020 - CLERK OF THE BOARD

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|--------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | 424 | - | (424) | - | - | - | - | - | - | - | - | - |
| CAO | 22 | 34 | 22 | (12) | 20 | 18 | 20 | 2 | 17 | 22 | 17 | (5) | (3) |
| Dept of Finance | 1,266 | 796 | 1,266 | 470 | 1,389 | 628 | 1,389 | 761 | 1,913 | 1,266 | 1,913 | 647 | 524 |
| Annual Audit | 94 | 60 | 94 | 34 | 85 | 73 | 85 | 12 | 122 | 94 | 122 | 28 | 37 |
| County Counsel | 12,781 | 20,705 | 12,781 | (7,924) | 142 | 9,352 | 142 | (9,210) | 182 | 12,781 | 182 | (12,599) | 40 |
| Personnel | 1,478 | 1,127 | 1,478 | 351 | 1,105 | 828 | 1,105 | 277 | 2,578 | 1,478 | 2,578 | 1,100 | 1,473 |
| General Insurance | 383 | 320 | 383 | 63 | 332 | 348 | 332 | (16) | 509 | 383 | 509 | 126 | 177 |
| Employee Benefits | 81 | 65 | 81 | 16 | 68 | 42 | 68 | 26 | 186 | 81 | 186 | 105 | 118 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 318 | - | 318 | 318 | 465 | - | 465 | 465 | 147 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 16,105 | 23,531 | 16,105 | (7,426) | 3,459 | 11,289 | 3,459 | (7,830) | 5,972 | 16,105 | 5,972 | (10,133) | 2,513 |
| Roll Forward | (7,426) | | | | (7,830) | | | | (10,133) | | | | (2,303) |
| Adjustments: | - | Rounding Adj | | | - | Rounding Adj | | | 2 | Rounding Adj | | | 2 |
| | - | | | | - | | | | 560 | CAO estimate | | | 560 |
| Total A-87 Charge/(Reb): | <u>8,679</u> | | | | <u>(4,371)</u> | | | | <u>(3,599)</u> | | | | <u>772</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01011070 - ASSESSOR

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|----------------------|------------------|----------------|------------|----------------------|------------------|----------------|------------|----------------------|------------------|----------------|------------|------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | 3,322 | 2,657 | 3,322 | 665 | 3,322 | 3,322 | 3,322 | - | 3,322 | 3,322 | 3,322 | - | - |
| Equipment Use | - | 4,899 | - | (4,899) | 323 | - | 323 | 323 | 968 | - | 968 | 968 | 645 |
| CAO | 97 | 152 | 97 | (55) | 104 | 87 | 104 | 17 | 54 | 97 | 54 | (43) | (50) |
| Dept of Finance | 4,069 | 4,062 | 4,069 | 7 | 4,431 | 4,451 | 4,431 | (20) | 4,822 | 4,069 | 4,822 | 753 | 391 |
| Annual Audit | 412 | 268 | 412 | 144 | 441 | 351 | 441 | 90 | 385 | 412 | 385 | (27) | (56) |
| County Counsel | - | 730 | - | (730) | 303 | 2,662 | 303 | (2,359) | 1,823 | - | 1,823 | 1,823 | 1,520 |
| Personnel | 4,500 | 5,259 | 4,500 | (759) | 4,406 | 6,620 | 4,406 | (2,214) | 6,875 | 4,500 | 6,875 | 2,375 | 2,469 |
| Facilities Maint | - | 784 | - | (784) | - | - | - | - | - | - | - | - | - |
| Building Maint | - | 4,209 | - | (4,209) | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | 5,822 | - | (5,822) | - | - | - | - | - | - | - | - | - |
| General Insurance | 2,415 | 2,279 | 2,415 | 136 | 2,506 | 2,483 | 2,506 | 23 | 2,660 | 2,415 | 2,660 | 245 | 154 |
| Employee Benefits | 323 | 345 | 323 | (22) | 364 | 335 | 364 | 29 | 497 | 323 | 497 | 174 | 133 |
| DP-Property Tax | 98,910 | 94,287 | 98,910 | 4,623 | 194,586 | 81,935 | 194,586 | 112,651 | 174,454 | 98,910 | 174,454 | 75,544 | (20,132) |
| DP-ONESolution | - | - | - | - | 1,645 | - | 1,645 | 1,645 | 1,469 | - | 1,469 | 1,469 | (176) |
| Adjustments | - | (10,815) | - | 10,815 | - | - | - | - | - | - | - | - | - |
| Subtotal | 114,048 | 114,938 | 114,048 | (890) | 212,431 | 102,246 | 212,431 | 110,185 | 197,329 | 114,048 | 197,329 | 83,281 | (15,102) |
| Roll Forward | (890) | | | | 110,185 | | | | 83,281 | | | | (26,904) |
| Adjustments: | 1 | Rounding Adj | | | - | Rounding Adj | | | (2) | Rounding Adj | | | (2) |
| | - | | | | - | | | | 1,769 | CAO estimate | | | 1,769 |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | 113,159 | | | | 322,616 | | | | 282,377 | | | | (40,239) |

A-87 COST ALLOCATION DETAIL & COMPARISON

01011100 - ELECTIONS

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|---------------|
| | A-87 Plan Schedule A | Roll Forward Detail | | | A-87 Plan Schedule A | Roll Forward Detail | | | A-87 Plan Schedule A | Roll Forward Detail | | | |
| | | 2015-16 Estimate | 2015-16 Actual | Difference | | 2016-17 Estimate | 2016-17 Actual | Difference | | 2017-18 Estimate | 2017-18 Actual | Difference | Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | 1,743 | 1,315 | 1,743 | 428 | 1,743 | 1,743 | 1,743 | - | 1,743 | 1,743 | 1,743 | - | - |
| Equipment Use | - | 33,661 | - | (33,661) | 1,796 | 3,916 | 1,796 | (2,120) | 5,389 | - | 5,389 | 5,389 | 3,593 |
| CAO | 30 | 39 | 30 | (9) | 26 | 25 | 26 | 1 | 16 | 30 | 16 | (14) | (10) |
| Dept of Finance | 1,054 | 1,009 | 1,054 | 45 | 1,568 | 923 | 1,568 | 645 | 1,303 | 1,054 | 1,303 | 249 | (265) |
| Annual Audit | 128 | 68 | 128 | 60 | 112 | 103 | 112 | 9 | 112 | 128 | 112 | (16) | - |
| County Counsel | 8,771 | 7,054 | 8,771 | 1,717 | 2,736 | 11,494 | 2,736 | (8,758) | 11,654 | 8,771 | 11,654 | 2,883 | 8,918 |
| Personnel | 739 | 752 | 739 | (13) | 737 | 828 | 737 | (91) | 859 | 739 | 859 | 120 | 122 |
| Facilities Maint | - | 440 | - | (440) | - | - | - | - | - | - | - | - | - |
| Building Maint | - | 3,431 | - | (3,431) | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | 2,733 | - | (2,733) | - | - | - | - | - | - | - | - | - |
| General Insurance | 1,076 | 1,057 | 1,076 | 19 | 1,006 | 1,091 | 1,006 | (85) | 1,225 | 1,076 | 1,225 | 149 | 219 |
| Employee Benefits | 40 | 44 | 40 | (4) | 45 | 42 | 45 | 3 | 62 | 40 | 62 | 22 | 17 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 414 | - | 414 | 414 | 428 | - | 428 | 428 | 14 |
| Adjustments | - | (6,604) | - | 6,604 | - | - | - | - | - | - | - | - | - |
| Subtotal | 13,581 | 44,999 | 13,581 | (31,418) | 10,183 | 20,165 | 10,183 | (9,982) | 22,791 | 13,581 | 22,791 | 9,210 | 12,608 |
| Roll Forward | (31,418) | | | | (9,982) | | | | 9,210 | | | | 19,192 |
| Adjustments: | 1 | Rounding Adj | | | (3) | Rounding Adj | | | - | Rounding Adj | | | 3 |
| | - | | | | - | | | | 515 | CAO estimate | | | 515 |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | <u>(17,836)</u> | | | | <u>198</u> | | | | <u>32,516</u> | | | | <u>32,318</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01011121 - IN-HOUSE PROJECTS

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|--------------|-------------------------|---------------------|-------------------|----------------|-----------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | 9,903 | - | - | - | 5,970 | 6,516 | 5,970 | (546) | 6,807 | 9,903 | 6,807 | (3,096) | 837 |
| CAO | 33 | - | - | - | - | 4 | - | (4) | - | 33 | - | (33) | - |
| Dept of Finance | 212 | - | - | - | - | 25 | - | (25) | - | 212 | - | (212) | - |
| Annual Audit | 140 | - | - | - | - | 15 | - | (15) | - | 140 | - | (140) | - |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | 569 | - | - | - | - | 70 | - | (70) | - | 569 | - | (569) | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>10,857</u> | - | - | - | <u>5,970</u> | <u>6,630</u> | <u>5,970</u> | <u>(660)</u> | <u>6,807</u> | <u>10,857</u> | <u>6,807</u> | <u>(4,050)</u> | <u>837</u> |
| Roll Forward | - | | | | (660) | | | | (4,050) | | | | (3,390) |
| Adjustments: | - | Rounding Adj | | | 1 | Rounding Adj | | | - | Rounding Adj | | | (1) |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | <u><u>10,857</u></u> | | | | <u><u>5,311</u></u> | | | | <u><u>2,757</u></u> | | | | <u><u>(2,554)</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01011180 - SURVEYOR

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|-------------------------|---------------------|-------------------|--------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|----------------|-----------------------|
| | A-87 Plan Schedule A | Roll Forward Detail | | | A-87 Plan Schedule A | Roll Forward Detail | | | A-87 Plan Schedule A | Roll Forward Detail | | | |
| | | 2015-16 Estimate | 2015-16 Actual | Difference | | 2016-17 Estimate | 2016-17 Actual | Difference | | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 5 | 8 | 5 | (3) | 5 | 4 | 5 | 1 | 3 | 5 | 3 | (2) | (2) |
| Dept of Finance | 75 | 87 | 75 | (12) | 63 | 98 | 63 | (35) | 58 | 75 | 58 | (17) | (5) |
| Annual Audit | 20 | 14 | 20 | 6 | 21 | 18 | 21 | 3 | 19 | 20 | 19 | (1) | (2) |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | 1,627 | 76 | 1,627 | 1,551 | 81 | 86 | 81 | (5) | 80 | 1,627 | 80 | (1,547) | (1) |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 78 | - | 78 | 78 | 73 | - | 73 | 73 | (5) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>1,727</u> | <u>185</u> | <u>1,727</u> | <u>1,542</u> | <u>248</u> | <u>206</u> | <u>248</u> | <u>42</u> | <u>233</u> | <u>1,727</u> | <u>233</u> | <u>(1,494)</u> | <u>(15)</u> |
| Roll Forward | 1,542 | | | | 42 | | | | (1,494) | | | | (1,536) |
| Adjustments: | - | Rounding Adj | | | - | Rounding Adj | | | - | Rounding Adj | | | - |
| | - | | | | - | | | | 88 | CAO estimate | | | 88 |
| Total A-87 Charge/(Rebate) | <u><u>3,269</u></u> | | | | <u><u>290</u></u> | | | | <u><u>(1,173)</u></u> | | | | <u><u>(1,463)</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01012040 - COURT REVENUES

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|--------------|-------------------------|---------------------|-------------------|------------|---------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 91 | 159 | 91 | (68) | 93 | 84 | 93 | 9 | 50 | 91 | 50 | (41) | (43) |
| Dept of Finance | 625 | 633 | 625 | (8) | 390 | 632 | 390 | (242) | 376 | 625 | 376 | (249) | (14) |
| Annual Audit | 387 | 280 | 387 | 107 | 395 | 342 | 395 | 53 | 354 | 387 | 354 | (33) | (41) |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | 1,576 | 1,490 | 1,576 | 86 | 1,538 | 1,625 | 1,538 | (87) | 1,483 | 1,576 | 1,483 | (93) | (55) |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 1,472 | - | 1,472 | 1,472 | 1,353 | - | 1,353 | 1,353 | (119) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>2,679</u> | <u>2,562</u> | <u>2,679</u> | <u>117</u> | <u>3,888</u> | <u>2,683</u> | <u>3,888</u> | <u>1,205</u> | <u>3,616</u> | <u>2,679</u> | <u>3,616</u> | <u>937</u> | <u>(272)</u> |
| Roll Forward | 117 | | | | 1,205 | | | | 937 | | | | (268) |
| Adjustments: | (1) Rounding Adj | | | | 1 Rounding Adj | | | | - | Rounding Adj | | | (1) |
| | - | | | | - | | | | 1,630 | CAO estimate | | | 1,630 |
| Total A-87 Charge/(Rebate) | <u><u>2,795</u></u> | | | | <u><u>5,094</u></u> | | | | <u><u>6,183</u></u> | | | | <u><u>1,089</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01012060 - GRAND JURY

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior Year Variance |
|--------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | 3,368 | - | 3,368 | 3,368 | 3,368 | - | 3,368 | 3,368 | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 1 | 2 | 1 | (1) | 2 | 1 | 2 | 1 | 2 | 1 | 2 | 1 | - |
| Dept of Finance | 8,969 | 792 | 8,969 | 8,177 | 291 | 522 | 291 | (231) | 1,232 | 8,969 | 1,232 | (7,737) | 941 |
| Annual Audit | 5 | 3 | 5 | 2 | 7 | 3 | 7 | 4 | 11 | 5 | 11 | 6 | 4 |
| County Counsel | - | - | - | - | - | 1,452 | - | (1,452) | 919 | - | 919 | 919 | 919 |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | 22 | 17 | 22 | 5 | 1,680 | 14 | 1,680 | 1,666 | 2,251 | 22 | 2,251 | 2,229 | 571 |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 25 | - | 25 | 25 | 43 | - | 43 | 43 | 18 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 8,997 | 814 | 8,997 | 8,183 | 5,373 | 1,992 | 5,373 | 3,381 | 7,826 | 8,997 | 7,826 | (1,171) | 2,453 |
| Roll Forward | 8,183 | | | | 3,381 | | | | (1,171) | | | | (4,552) |
| Adjustments: | (1) | Rounding Adj | | | (1) | Rounding Adj | | | (2) | Rounding Adj | | | (1) |
| | - | | | | - | | | | 52 | CAO estimate | | | 52 |
| Total A-87 Charge/(Reb): | <u>17,179</u> | | | | <u>8,753</u> | | | | <u>6,705</u> | | | | <u>(2,048)</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01012100 - INDIGENT DEFENSE

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|-------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|--------------|---------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 45 | 72 | 45 | (27) | 45 | 40 | 45 | 5 | 29 | 45 | 29 | (16) | (16) |
| Dept of Finance | 381 | 360 | 381 | 21 | 305 | 455 | 305 | (150) | 289 | 381 | 289 | (92) | (16) |
| Annual Audit | 191 | 127 | 191 | 64 | 191 | 160 | 191 | 31 | 208 | 191 | 208 | 17 | 17 |
| County Counsel | - | - | - | - | - | - | - | - | 1,932 | - | 1,932 | 1,932 | 1,932 |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | 778 | 677 | 778 | 101 | 744 | 761 | 744 | (17) | 872 | 778 | 872 | 94 | 128 |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 712 | - | 712 | 712 | 795 | - | 795 | 795 | 83 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>1,395</u> | <u>1,236</u> | <u>1,395</u> | <u>159</u> | <u>1,997</u> | <u>1,416</u> | <u>1,997</u> | <u>581</u> | <u>4,125</u> | <u>1,395</u> | <u>4,125</u> | <u>2,730</u> | <u>2,128</u> |
| Roll Forward | 159 | | | | 581 | | | | 2,730 | | | | 2,149 |
| Adjustments: | - | Rounding Adj | | | (1) | Rounding Adj | | | 1 | Rounding Adj | | | 2 |
| | - | | | | - | | | | 958 | CAO estimate | | | 958 |
| Total A-87 Charge/(Reb: | <u><u>1,554</u></u> | | | | <u><u>2,577</u></u> | | | | <u><u>7,814</u></u> | | | | <u><u>5,237</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01012170 - FLOOD CONTROL

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior Year Variance |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|---------------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | 745 | - | (745) | - | - | - | - | - | - | - | - | - |
| CAO | 3 | - | 3 | 3 | 3 | 1 | 3 | 2 | 2 | 3 | 2 | (1) | (1) |
| Dept of Finance | 34 | 1 | 34 | 33 | 108 | 14 | 108 | 94 | 22 | 34 | 22 | (12) | (86) |
| Annual Audit | 13 | - | 13 | 13 | 13 | 6 | 13 | 7 | 11 | 13 | 11 | (2) | (2) |
| County Counsel | - | - | - | - | 142 | - | 142 | 142 | - | - | - | - | (142) |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | 51 | 2 | 51 | 49 | 49 | 27 | 49 | 22 | 47 | 51 | 47 | (4) | (2) |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 47 | - | 47 | 47 | 43 | - | 43 | 43 | (4) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 101 | 748 | 101 | (647) | 362 | 48 | 362 | 314 | 125 | 101 | 125 | 24 | (237) |
| Roll Forward | (647) | | | | 314 | | | | 24 | | | | (290) |
| Adjustments: | 1 | Rounding Adj | | | (2) | Rounding Adj | | | (1) | Rounding Adj | | | 1 |
| | - | | | | - | | | | 52 | CAO estimate | | | 52 |
| Total A-87 Charge/(Rebate) | <u>(545)</u> | | | | <u>674</u> | | | | <u>200</u> | | | | <u>(474)</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01012180 - AG COMMISSIONER

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|-------------------------|---------------------|-------------------|-----------------------------------|-------------------------|---------------------|-------------------|-----------------------------------|-------------------------|---------------------|-------------------|-----------------------------------|----------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Roll Forward Detail Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Roll Forward Detail Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Roll Forward Detail Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | 2,533 | 2,027 | 2,533 | 506 | 2,533 | 2,533 | 2,533 | - | 2,533 | 2,533 | 2,533 | - | - |
| Equipment Use | - | 9,150 | - | (9,150) | 395 | 1,299 | 395 | (904) | 4,737 | - | 4,737 | 4,737 | 4,342 |
| CAO | 94 | 212 | 94 | (118) | 110 | 112 | 110 | (2) | 66 | 94 | 66 | (28) | (44) |
| Dept of Finance | 5,099 | 5,569 | 5,099 | (470) | 7,219 | 5,265 | 7,219 | 1,954 | 6,211 | 5,099 | 6,211 | 1,112 | (1,008) |
| Annual Audit | 402 | 374 | 402 | 28 | 471 | 452 | 471 | 19 | 470 | 402 | 470 | 68 | (1) |
| County Counsel | 39,094 | 3,162 | 39,094 | 35,932 | 3,007 | 9,921 | 3,007 | (6,914) | 1,972 | 39,094 | 1,972 | (37,122) | (1,035) |
| Personnel | 5,767 | 8,214 | 5,767 | (2,447) | 5,042 | 5,846 | 5,042 | (804) | 8,594 | 5,767 | 8,594 | 2,827 | 3,552 |
| Facilities Maint | - | 1,641 | - | (1,641) | - | - | - | - | - | - | - | - | - |
| Building Maint | - | 4,609 | - | (4,609) | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | 8,812 | - | (8,812) | - | - | - | - | - | - | - | - | - |
| General Insurance | 1,635 | 3,779 | 1,635 | (2,144) | 3,474 | 3,859 | 3,474 | (385) | 4,164 | 1,635 | 4,164 | 2,529 | 690 |
| Employee Benefits | 579 | 474 | 579 | 105 | 899 | 590 | 899 | 309 | 1,044 | 579 | 1,044 | 465 | 145 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 1,747 | - | 1,747 | 1,747 | 1,794 | - | 1,794 | 1,794 | 47 |
| Adjustments | - | (15,062) | - | 15,062 | - | - | - | - | - | 2 | - | (2) | - |
| Subtotal | 55,203 | 32,961 | 55,203 | 22,242 | 24,897 | 29,877 | 24,897 | (4,980) | 31,585 | 55,205 | 31,585 | (23,620) | 6,688 |
| Roll Forward | 22,242 | | | | (4,980) | | | | (23,620) | | | | (18,640) |
| Adjustments: | 2 | Rounding Adj | | | 1 | Rounding Adj | | | - | Rounding Adj | | | (1) |
| | - | | | | - | | | | 2,161 | CAO estimate | | | 2,161 |
| | - | | | | - | | | | - | | | | - |
| | - | | | | - | | | | - | | | | - |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | <u>77,447</u> | | | | <u>19,918</u> | | | | <u>10,126</u> | | | | <u>(9,792)</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01012181 - WATER RESOURCES

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year | |
|----------------------------|-------------------------|---------------------|-------------------|--------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|--------------|-----------------------|--|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | | |
| Service Departments: | | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| CAO | 12 | - | 12 | 12 | 20 | - | - | - | 26 | 12 | 26 | 14 | 6 | |
| Dept of Finance | 544 | - | 544 | 544 | 1,744 | - | - | - | 1,949 | 544 | 1,949 | 1,405 | 205 | |
| Annual Audit | 50 | - | 50 | 50 | 84 | - | - | - | 186 | 50 | 186 | 136 | 102 | |
| County Counsel | - | - | - | - | 14,600 | - | - | - | 474 | - | 474 | 474 | (14,126) | |
| Personnel | 739 | - | 739 | 739 | 2,210 | - | - | - | 1,719 | 739 | 1,719 | 980 | (491) | |
| General Insurance | 201 | - | 201 | 201 | 327 | - | - | - | 777 | 201 | 777 | 576 | 450 | |
| Employee Benefits | 40 | - | 40 | 40 | (231) | - | - | - | 124 | 40 | 124 | 84 | 355 | |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| DP-ONESolution | - | - | - | - | 313 | - | - | - | 709 | - | 709 | 709 | 396 | |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Subtotal | <u>1,586</u> | - | <u>1,586</u> | <u>1,586</u> | <u>19,067</u> | - | - | - | <u>5,964</u> | <u>1,586</u> | <u>5,964</u> | <u>4,378</u> | <u>(13,103)</u> | |
| Roll Forward | 1,586 | | | | - | | | | 4,378 | | | | 4,378 | |
| Adjustments: | - | Rounding Adj | | | - | Rounding Adj | | | 2 | Rounding Adj | | | 2 | |
| | - | | | | - | | | | 855 | CAO estimate | | | 855 | |
| Total A-87 Charge/(Rebate) | <u><u>3,172</u></u> | | | | <u><u>19,067</u></u> | | | | <u><u>11,199</u></u> | | | | <u><u>(7,868)</u></u> | |

A-87 COST ALLOCATION DETAIL & COMPARISON

01012200 - BUILDING INSPECTOR

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|----------------|-------------------------|---------------------|-------------------|--------------|-------------------------|---------------------|-------------------|----------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | 922 | 135 | 922 | 787 | 922 | 495 | 922 | 427 | - | 922 | - | (922) | (922) |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 25 | 42 | 25 | (17) | 33 | 25 | 33 | 8 | - | 25 | - | (25) | (33) |
| Dept of Finance | 1,773 | 1,791 | 1,773 | (18) | 2,480 | 1,801 | 2,480 | 679 | 287 | 1,773 | 287 | (1,486) | (2,193) |
| Annual Audit | 108 | 74 | 108 | 34 | 140 | 101 | 140 | 39 | - | 108 | - | (108) | (140) |
| County Counsel | - | - | - | - | 212 | - | 212 | 212 | - | - | - | - | (212) |
| Personnel | 163 | 2,255 | 163 | (2,092) | 3,431 | 2,476 | 3,431 | 955 | - | 163 | - | (163) | (3,431) |
| Facilities Maint | - | 218 | - | (218) | - | - | - | - | - | - | - | - | - |
| Building Maint | - | 26 | - | (26) | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | 7 | - | (7) | - | - | - | - | - | - | - | - | - |
| General Insurance | 694 | 564 | 694 | 130 | 816 | 640 | 816 | 176 | - | 694 | - | (694) | (816) |
| Employee Benefits | 121 | 130 | 121 | (9) | 227 | 126 | 227 | 101 | - | 121 | - | (121) | (227) |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 522 | - | 522 | 522 | - | - | - | - | (522) |
| Adjustments | - | (251) | - | 251 | (8,784) | - | - | - | - | - | - | - | 8,784 |
| Subtotal | <u>3,806</u> | <u>4,991</u> | <u>3,806</u> | <u>(1,185)</u> | <u>(1)</u> | <u>5,664</u> | <u>8,783</u> | <u>3,119</u> | <u>287</u> | <u>3,806</u> | <u>287</u> | <u>(3,519)</u> | <u>288</u> |
| Roll Forward | (1,185) | | | | 3,119 | | | | (3,519) | | | | (6,638) |
| Adjustments: | 1 | | | | 2 | | | | - | | | | (2) |
| | - | | | | - | | | | (287) | | | | (287) |
| | | | | | | | | | 3,519 | | | | 3,519 |
| | | | | | | | | | - | | | | (3,120) |
| Total A-87 Charge/(Rebate) | <u><u>2,622</u></u> | | | | <u><u>3,120</u></u> | | | | <u><u>-</u></u> | | | | <u><u>-</u></u> |

Rounding Adj
Move A-87 to PCDS
Move Roll forward to PCDS

A-87 COST ALLOCATION DETAIL & COMPARISON

01012220 - RECORDER

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | 4,056 | 3,013 | 4,056 | 1,043 | 4,056 | 4,056 | 4,056 | - | 4,057 | 4,056 | 4,057 | 1 | 1 |
| Equipment Use | 499 | 15,062 | 499 | (14,563) | 1,197 | - | 1,197 | 1,197 | 1,197 | 499 | 1,197 | 698 | - |
| CAO | 35 | 73 | 35 | (38) | 38 | 33 | 38 | 5 | 21 | 35 | 21 | (14) | (17) |
| Dept of Finance | 1,823 | 1,616 | 1,823 | 207 | 1,898 | 1,649 | 1,898 | 249 | 2,437 | 1,823 | 2,437 | 614 | 539 |
| Annual Audit | 151 | 130 | 151 | 21 | 161 | 135 | 161 | 26 | 151 | 151 | 151 | - | (10) |
| County Counsel | - | 1,460 | - | (1,460) | 117 | 484 | 117 | (367) | 2,406 | - | 2,406 | 2,406 | 2,289 |
| Personnel | 2,217 | 1,991 | 2,217 | 226 | 2,210 | 2,483 | 2,210 | (273) | 2,578 | 2,217 | 2,578 | 361 | 368 |
| Facilities Maint | - | 1,042 | - | (1,042) | - | - | - | - | - | - | - | - | - |
| Building Maint | - | 8,723 | - | (8,723) | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | 6,168 | - | (6,168) | - | - | - | - | - | - | - | - | - |
| General Insurance | 1,677 | 1,955 | 1,677 | (278) | 1,752 | 1,813 | 1,752 | (61) | 2,129 | 1,677 | 2,129 | 452 | 377 |
| Employee Benefits | 121 | 129 | 121 | (8) | 136 | 126 | 136 | 10 | 186 | 121 | 186 | 65 | 50 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 600 | - | 600 | 600 | 578 | - | 578 | 578 | (22) |
| Adjustments | - | (15,933) | - | 15,933 | - | - | - | - | - | - | - | - | - |
| Subtotal | 10,579 | 25,429 | 10,579 | (14,850) | 12,165 | 10,779 | 12,165 | 1,386 | 15,740 | 10,579 | 15,740 | 5,161 | 3,575 |
| Roll Forward | (14,850) | | | | 1,386 | | | | 5,161 | | | | 3,775 |
| Adjustments: | - | Rounding Adj | | | (2) | Rounding Adj | | | 3 | Rounding Adj | | | 5 |
| | - | | | | - | | | | 696 | CAO estimate | | | 696 |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | <u>(4,271)</u> | | | | <u>13,549</u> | | | | <u>21,600</u> | | | | <u>8,051</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01012230 - CORONER

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 10 | 22 | 10 | (12) | 11 | 6 | 11 | 5 | 5 | 10 | 5 | (5) | (6) |
| Dept of Finance | 136 | 225 | 136 | (89) | 112 | 547 | 112 | (435) | 85 | 136 | 85 | (51) | (27) |
| Annual Audit | 42 | 39 | 42 | 3 | 48 | 25 | 48 | 23 | 35 | 42 | 35 | (7) | (13) |
| County Counsel | 501 | - | 501 | 501 | 636 | - | 636 | 636 | - | 501 | - | (501) | (636) |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | 172 | 204 | 172 | (32) | 186 | 117 | 186 | 69 | 147 | 172 | 147 | (25) | (39) |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 178 | - | 178 | 178 | 134 | - | 134 | 134 | (44) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 861 | 490 | 861 | 371 | 1,171 | 695 | 1,171 | 476 | 406 | 861 | 406 | (455) | (765) |
| Roll Forward | 371 | | | | 476 | | | | (455) | | | | (931) |
| Adjustments: | - | Rounding Adj | | | (3) | Rounding Adj | | | 2 | Rounding Adj | | | 5 |
| | - | | | | - | | | | 162 | CAO estimate | | | 162 |
| Total A-87 Charge/(Rebate) | <u>1,232</u> | | | | <u>1,644</u> | | | | <u>115</u> | | | | <u>(1,529)</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01012240 - PUBLIC GUARDIAN

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|---------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | 585 | 399 | 585 | 186 | 83 | 636 | 83 | (553) | 77 | 585 | 77 | (508) | (6) |
| Equipment Use | - | 725 | - | (725) | - | - | - | - | - | - | - | - | - |
| CAO | 23 | 35 | 23 | (12) | 25 | 18 | 25 | 7 | 13 | 23 | 13 | (10) | (12) |
| Dept of Finance | 1,434 | 1,067 | 1,434 | 367 | 1,979 | 1,149 | 1,979 | 830 | 1,510 | 1,434 | 1,510 | 76 | (469) |
| Annual Audit | 98 | 61 | 98 | 37 | 105 | 74 | 105 | 31 | 92 | 98 | 92 | (6) | (13) |
| County Counsel | (1,758) | 11,076 | (1,758) | (12,834) | 10,617 | 16,704 | 10,617 | (6,087) | 15,692 | (1,758) | 15,692 | 17,450 | 5,075 |
| Personnel | 1,478 | 1,503 | 1,478 | (25) | 1,473 | 1,655 | 1,473 | (182) | 1,719 | 1,478 | 1,719 | 241 | 246 |
| Facilities Maint | - | 2,056 | - | (2,056) | - | - | - | - | - | - | - | - | - |
| Building Maint | - | 2,508 | - | (2,508) | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | 668 | - | (668) | - | - | - | - | - | - | - | - | - |
| General Insurance | 563 | 534 | 563 | 29 | 505 | 551 | 505 | (46) | 504 | 563 | 504 | (59) | (1) |
| Employee Benefits | 81 | 87 | 81 | (6) | 91 | 84 | 91 | 7 | 124 | 81 | 124 | 43 | 33 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 393 | - | 393 | 393 | 353 | - | 353 | 353 | (40) |
| Adjustments | - | (5,232) | - | 5,232 | - | - | - | - | - | - | - | - | - |
| Subtotal | 2,504 | 15,487 | 2,504 | (12,983) | 15,271 | 20,871 | 15,271 | (5,600) | 20,084 | 2,504 | 20,084 | 17,580 | 4,813 |
| Roll Forward | (12,983) | | | | (5,600) | | | | 17,580 | | | | 23,180 |
| Adjustments: | 1 | | | | 1 | | | | (2) | Rounding Adj | | | (3) |
| | - | | | | - | | | | 426 | CAO estimate | | | 426 |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | <u>(10,478)</u> | | | | <u>9,672</u> | | | | <u>38,088</u> | | | | <u>28,416</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01012280 - PLANNING

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year Variance |
|----------------------------|----------------------|------------------|----------------|------------|----------------------|------------------|----------------|------------|----------------------|---------------------------|----------------|------------|---------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | 335 | 92 | 335 | 243 | 335 | 338 | 335 | (3) | - | 335 | - | (335) | (335) |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 40 | 299 | 40 | (259) | 89 | 32 | 89 | 57 | - | 40 | - | (40) | (89) |
| Dept of Finance | 2,151 | 3,038 | 2,151 | (887) | 3,560 | 1,952 | 3,560 | 1,608 | 305 | 2,151 | 305 | (1,846) | (3,255) |
| Annual Audit | 171 | 528 | 171 | (357) | 377 | 131 | 377 | 246 | - | 171 | - | (171) | (377) |
| County Counsel | 39,596 | 2,676 | 39,596 | 36,920 | 19,857 | 4,840 | 19,857 | 15,017 | - | 39,596 | - | (39,596) | (19,857) |
| Personnel | 2,217 | 3,006 | 2,217 | (789) | 2,061 | 2,476 | 2,061 | (415) | - | 2,217 | - | (2,217) | (2,061) |
| Facilities Maint | - | 113 | - | (113) | - | - | - | - | - | - | - | - | - |
| Building Maint | - | 26 | - | (26) | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | 7 | - | (7) | - | - | - | - | - | - | - | - | - |
| General Insurance | 799 | 2,928 | 799 | (2,129) | 1,580 | 742 | 1,580 | 838 | - | 799 | - | (799) | (1,580) |
| Employee Benefits | 121 | 172 | 121 | (51) | 136 | 126 | 136 | 10 | - | 121 | - | (121) | (136) |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 1,405 | - | 1,405 | 1,405 | - | - | - | - | (1,405) |
| Adjustments | - | (146) | - | 146 | (29,401) | - | - | - | - | - | - | - | 29,401 |
| Subtotal | 45,430 | 12,739 | 45,430 | 32,691 | (1) | 10,637 | 29,400 | 18,763 | 305 | 45,430 | 305 | (45,125) | 306 |
| Roll Forward | 32,691 | | | | 18,763 | | | | (45,125) | | | | (63,888) |
| Adjustments: | (3) | Rounding Adj | | | 4 | Rounding Adj | | | - | Rounding Adj | | | (4) |
| | - | | | | - | | | | (305) | Move A-87 to PCDS | | | (305) |
| | - | | | | - | | | | 45,125 | Move Roll forward to PCDS | | | 45,125 |
| Total A-87 Charge/(Rebate) | <u>78,118</u> | | | | <u>18,766</u> | | | | <u>-</u> | | | | <u>(18,766)</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01012285 - COMMUNITY DEVELOPMENT SERVICES

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|----------------------|--------------------------------------|------------------------------------|--|----------------------|--------------------------------------|------------------------------------|--|----------------------|--------------------------------------|------------------------------------|--|-----------------|
| | A-87 Plan Schedule A | Roll Forward Detail 2015-16 Estimate | Roll Forward Detail 2015-16 Actual | Roll Forward Detail 2015-16 Difference | A-87 Plan Schedule A | Roll Forward Detail 2016-17 Estimate | Roll Forward Detail 2016-17 Actual | Roll Forward Detail 2016-17 Difference | A-87 Plan Schedule A | Roll Forward Detail 2017-18 Estimate | Roll Forward Detail 2017-18 Actual | Roll Forward Detail 2017-18 Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | 1,257 | - | - | - | 1,257 |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | - | - | - | - | - | - | - | - | 79 | - | - | - | 79 |
| Dept of Finance | - | - | - | - | 19 | - | - | - | 5,279 | - | - | - | 5,260 |
| Annual Audit | - | - | - | - | - | - | - | - | 563 | - | - | - | 563 |
| County Counsel | - | - | - | - | - | - | - | - | 38,778 | - | - | - | 38,778 |
| Personnel | - | - | - | - | - | - | - | - | 6,375 | - | - | - | 6,375 |
| General Insurance | - | - | - | - | - | - | - | - | 2,863 | - | - | - | 2,863 |
| Employee Benefits | - | - | - | - | - | - | - | - | 497 | - | - | - | 497 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Adjustments | - | - | - | - | 38,185 | - | - | - | 2,151 | - | - | - | 2,151 |
| Subtotal | - | - | - | - | <u>38,204</u> | - | - | - | <u>57,842</u> | - | - | - | <u>19,638</u> |
| Roll Forward Adjustments: | - | | | | - | | | | - | | | | - |
| | - | Rounding Adj | | | - | Rounding Adj | | | (1) | Rounding Adj | | | (1) |
| | - | | | | - | | | | 287 | Move Bldg Insp A-87 to PCDS | | | 287 |
| | - | | | | - | | | | (3,519) | Move Bldg Insp Roll Fwd | | | (3,519) |
| | - | | | | - | | | | 305 | Move Planning A-87 to PCDS | | | 305 |
| | - | | | | - | | | | (45,125) | Move Planning Roll Fwd | | | (45,125) |
| | - | | | | - | | | | 2,591 | CAO estimate | | | 2,591 |
| Total A-87 Charge/(Rebate) | - | | | | <u>38,204</u> | | | | <u>12,380</u> | | | | <u>(25,824)</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01012290 - ANIMAL CONTROL

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | 511 | - | (511) | - | - | - | - | - | - | - | - | - |
| CAO | 26 | 52 | 26 | (26) | 29 | 24 | 29 | 5 | 16 | 26 | 16 | (10) | (13) |
| Dept of Finance | 2,105 | 1,548 | 2,105 | 557 | 2,349 | 1,373 | 2,349 | 976 | 1,992 | 2,105 | 1,992 | (113) | (357) |
| Annual Audit | 109 | 91 | 109 | 18 | 122 | 96 | 122 | 26 | 114 | 109 | 114 | 5 | (8) |
| County Counsel | 501 | - | 501 | 501 | - | 968 | - | (968) | 1,313 | 501 | 1,313 | 812 | 1,313 |
| Personnel | 2,187 | 1,225 | 2,187 | 962 | 1,970 | 1,108 | 1,970 | 862 | 2,578 | 2,187 | 2,578 | 391 | 608 |
| General Insurance | 442 | 484 | 442 | (42) | 477 | 454 | 477 | 23 | 477 | 442 | 477 | 35 | - |
| Employee Benefits | 121 | 86 | 121 | 35 | 136 | 84 | 136 | 52 | 186 | 121 | 186 | 65 | 50 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 457 | - | 457 | 457 | 435 | - | 435 | 435 | (22) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 5,491 | 3,997 | 5,491 | 1,494 | 5,540 | 4,107 | 5,540 | 1,433 | 7,111 | 5,491 | 7,111 | 1,620 | 1,571 |
| Roll Forward | 1,494 | | | | 1,433 | | | | 1,620 | | | | 187 |
| Adjustments: | - | Rounding Adj | | | 1 | Rounding Adj | | | (2) | Rounding Adj | | | (3) |
| | - | | | | - | | | | 524 | CAO estimate | | | 524 |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | <u>6,985</u> | | | | <u>6,974</u> | | | | <u>9,253</u> | | | | <u>2,279</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01014022 - HOSPITAL

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 3 | 6 | 3 | (3) | 3 | 2 | 3 | 1 | 1 | 3 | 1 | (2) | (2) |
| Dept of Finance | 39 | 41 | 39 | (2) | 31 | 38 | 31 | (7) | 2,846 | 39 | 2,846 | 2,807 | 2,815 |
| Annual Audit | 13 | 11 | 13 | 2 | 14 | 10 | 14 | 4 | 10 | 13 | 10 | (3) | (4) |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | 51 | 57 | 51 | (6) | 54 | 48 | 54 | 6 | 44 | 51 | 44 | (7) | (10) |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 51 | - | 51 | 51 | 40 | - | 40 | 40 | (11) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 106 | 115 | 106 | (9) | 153 | 98 | 153 | 55 | 2,941 | 106 | 2,941 | 2,835 | 2,788 |
| Roll Forward | (9) | | | | 55 | | | | 2,835 | | | | 2,780 |
| Adjustments: | 1 | Rounding Adj | | | - | Rounding Adj | | | 3 | Rounding Adj | | | 3 |
| | - | | | | - | | | | 48 | CAO estimate | | | 48 |
| Total A-87 Charge/(Rebate) | <u>98</u> | | | | <u>208</u> | | | | <u>5,827</u> | | | | <u>5,619</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01015180 - VETERAN'S SERVICES

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|--------------|-------------------------|---------------------|-------------------|--------------|-------------------------|---------------------|-------------------|------------|---------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | 804 | 502 | 804 | 302 | 794 | 801 | 794 | (7) | 795 | 804 | 795 | (9) | 1 |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 11 | 17 | 11 | (6) | 11 | 11 | 11 | - | 6 | 11 | 6 | (5) | (5) |
| Dept of Finance | 849 | 556 | 849 | 293 | 1,415 | 638 | 1,415 | 777 | 1,478 | 849 | 1,478 | 629 | 63 |
| Annual Audit | 47 | 30 | 47 | 17 | 47 | 43 | 47 | 4 | 44 | 47 | 44 | (3) | (3) |
| County Counsel | 1,253 | - | 1,253 | 1,253 | - | - | - | - | 73 | 1,253 | 73 | (1,180) | 73 |
| Personnel | 739 | 752 | 739 | (13) | 1,473 | 828 | 1,473 | 645 | 1,719 | 739 | 1,719 | 980 | 246 |
| Facilities Maint | - | 240 | - | (240) | - | - | - | - | - | - | - | - | - |
| Building Maint | - | 3,158 | - | (3,158) | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | 841 | - | (841) | - | - | - | - | - | - | - | - | - |
| General Insurance | 416 | 419 | 416 | (3) | 421 | 455 | 421 | (34) | 503 | 416 | 503 | 87 | 82 |
| Employee Benefits | 40 | 43 | 40 | (3) | 91 | 42 | 91 | 49 | 124 | 40 | 124 | 84 | 33 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 175 | - | 175 | 175 | 169 | - | 169 | 169 | (6) |
| Adjustments | - | (4,239) | - | 4,239 | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>4,159</u> | <u>2,319</u> | <u>4,159</u> | <u>1,840</u> | <u>4,427</u> | <u>2,818</u> | <u>4,427</u> | <u>1,609</u> | <u>4,911</u> | <u>4,159</u> | <u>4,911</u> | <u>752</u> | <u>484</u> |
| Roll Forward | 1,840 | | | | 1,609 | | | | 752 | | | | (857) |
| Adjustments: | (1) | Rounding Adj | | | (1) | Rounding Adj | | | - | Rounding Adj | | | 1 |
| | - | | | | - | | | | 203 | CAO estimate | | | 203 |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | <u><u>5,998</u></u> | | | | <u><u>6,035</u></u> | | | | <u><u>5,866</u></u> | | | | <u><u>(169)</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01016040 - LIBRARY

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|-------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 14 | 23 | 14 | (9) | 15 | 13 | 15 | 2 | 8 | 14 | 8 | (6) | (7) |
| Dept of Finance | 106 | 89 | 106 | 17 | 68 | 97 | 68 | (29) | 65 | 106 | 65 | (41) | (3) |
| Annual Audit | 61 | 41 | 61 | 20 | 63 | 53 | 63 | 10 | 56 | 61 | 56 | (5) | (7) |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | 247 | 217 | 247 | 30 | 244 | 254 | 244 | (10) | 235 | 247 | 235 | (12) | (9) |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 234 | - | 234 | 234 | 215 | - | 215 | 215 | (19) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 428 | 370 | 428 | 58 | 624 | 417 | 624 | 207 | 579 | 428 | 579 | 151 | (45) |
| Roll Forward | 58 | | | | 207 | | | | 151 | | | | (56) |
| Adjustments: | (2) | | | | (2) | | | | - | | | | 2 |
| | - | | | | - | | | | 258 | Rounding Adj | | | 258 |
| | | | | | | | | | | CAO estimate | | | - |
| Total A-87 Charge/(Reb: | 484 | | | | 829 | | | | 988 | | | | 159 |

A-87 COST ALLOCATION DETAIL & COMPARISON

01016050 - COOPERATIVE EXTENSION

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | 4,708 | - | (4,708) | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | 1,569 | - | (1,569) | - | - | - | - | - | - | - | - | - |
| CAO | 25 | 41 | 25 | (16) | 25 | 22 | 25 | 3 | 15 | 25 | 15 | (10) | (10) |
| Dept of Finance | 1,701 | 1,109 | 1,701 | 592 | 2,389 | 1,244 | 2,389 | 1,145 | 2,035 | 1,701 | 2,035 | 334 | (354) |
| Annual Audit | 104 | 72 | 104 | 32 | 107 | 90 | 107 | 17 | 106 | 104 | 106 | 2 | (1) |
| County Counsel | - | - | - | - | - | - | - | - | 146 | - | 146 | 146 | 146 |
| Personnel | 1,892 | 1,503 | 1,892 | 389 | 2,210 | 1,097 | 2,210 | 1,113 | 2,578 | 1,892 | 2,578 | 686 | 368 |
| Facilities Maint | - | 1,674 | - | (1,674) | - | - | - | - | - | - | - | - | - |
| Building Maint | - | 11,026 | - | (11,026) | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | 19,325 | - | (19,325) | - | - | - | - | - | - | - | - | - |
| General Insurance | 2,000 | 2,210 | 2,000 | (210) | 2,108 | 2,171 | 2,108 | (63) | 3,754 | 2,000 | 3,754 | 1,754 | 1,646 |
| Employee Benefits | 121 | 85 | 121 | 36 | 323 | 84 | 323 | 239 | 186 | 121 | 186 | 65 | (137) |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 400 | - | 400 | 400 | 406 | - | 406 | 406 | 6 |
| Adjustments | - | (32,025) | - | 32,025 | - | - | - | - | - | - | - | - | - |
| Subtotal | 5,843 | 11,297 | 5,843 | (5,454) | 7,562 | 4,708 | 7,562 | 2,854 | 9,226 | 5,843 | 9,226 | 3,383 | 1,664 |
| Roll Forward | (5,454) | | | | 2,854 | | | | 3,383 | | | | 529 |
| Adjustments: | (2) | Rounding Adj | | | - | Rounding Adj | | | 2 | Rounding Adj | | | 2 |
| | - | | | | - | | | | 489 | CAO estimate | | | 489 |
| | - | | | | - | | | | - | | | | - |
| | - | | | | - | | | | - | | | | - |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | <u>387</u> | | | | <u>10,416</u> | | | | <u>13,100</u> | | | | <u>2,684</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01024010 - PUBLIC HEALTH

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | 949 | 5,090 | 949 | (4,141) | 866 | 949 | 866 | (83) | 797 | 949 | 797 | (152) | (69) |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 344 | 594 | 344 | (250) | 359 | 186 | 359 | 173 | 150 | 344 | 150 | (194) | (209) |
| Dept of Finance | 9,904 | 9,158 | 9,904 | 746 | 9,652 | 10,770 | 9,652 | (1,118) | 10,165 | 9,904 | 10,165 | 261 | 513 |
| Annual Audit | 1,464 | 1,049 | 1,464 | 415 | 1,524 | 755 | 1,524 | 769 | 1,072 | 1,464 | 1,072 | (392) | (452) |
| County Counsel | 501 | 6,081 | 501 | (5,580) | - | 3,872 | - | (3,872) | 73 | 501 | 73 | (428) | 73 |
| Personnel | 11,617 | 10,936 | 11,617 | 681 | 11,677 | 14,361 | 11,677 | (2,684) | 14,033 | 11,617 | 14,033 | 2,416 | 2,356 |
| Facilities Maint | - | 2,908 | - | (2,908) | - | - | - | - | - | - | - | - | - |
| Building Maint | - | 19,334 | - | (19,334) | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | 15,082 | - | (15,082) | - | - | - | - | - | - | - | - | - |
| General Insurance | 6,970 | 6,753 | 6,970 | 217 | 6,915 | 4,709 | 6,915 | 2,206 | 5,696 | 6,970 | 5,696 | (1,274) | (1,219) |
| Employee Benefits | 645 | 648 | 645 | (3) | 1,214 | 703 | 1,214 | 511 | 1,020 | 645 | 1,020 | 375 | (194) |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 5,675 | - | 5,675 | 5,675 | 4,092 | - | 4,092 | 4,092 | (1,583) |
| Adjustments | - | (37,324) | - | 37,324 | - | - | - | - | - | - | - | - | - |
| Subtotal | 32,394 | 40,309 | 32,394 | (7,915) | 37,882 | 36,305 | 37,882 | 1,577 | 37,098 | 32,394 | 37,098 | 4,704 | (784) |
| Roll Forward | (7,915) | | | | 1,577 | | | | 4,704 | | | | 3,127 |
| Adjustments: | 2 | Rounding Adj | | | (1) | Rounding Adj | | | 2 | Rounding Adj | | | 3 |
| | - | | | | - | | | | 4,929 | CAO estimate | | | 4,929 |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | <u>24,481</u> | | | | <u>39,458</u> | | | | <u>46,733</u> | | | | <u>7,275</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01024011 - EMERGENCY PREPAREDNESS GRANT

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|--------------|-------------------------|---------------------|-------------------|--------------|-------------------------|---------------------|-------------------|--------------|---------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 32 | 50 | 32 | (18) | 37 | 24 | 37 | 13 | 19 | 32 | 19 | (13) | (18) |
| Dept of Finance | 980 | 437 | 980 | 543 | 1,327 | 473 | 1,327 | 854 | 1,672 | 980 | 1,672 | 692 | 345 |
| Annual Audit | 138 | 88 | 138 | 50 | 161 | 97 | 161 | 64 | 133 | 138 | 133 | (5) | (28) |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | 739 | - | 739 | 739 | 459 | - | 459 | 459 | 1,719 | 739 | 1,719 | 980 | 1,260 |
| General Insurance | 554 | 466 | 554 | 88 | 607 | 461 | 607 | 146 | 553 | 554 | 553 | (1) | (54) |
| Employee Benefits | 40 | - | 40 | 40 | 45 | - | 45 | 45 | 124 | 40 | 124 | 84 | 79 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 581 | - | 581 | 581 | 505 | - | 505 | 505 | (76) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>2,483</u> | <u>1,041</u> | <u>2,483</u> | <u>1,442</u> | <u>3,217</u> | <u>1,055</u> | <u>3,217</u> | <u>2,162</u> | <u>4,725</u> | <u>2,483</u> | <u>4,725</u> | <u>2,242</u> | <u>1,508</u> |
| Roll Forward | 1,442 | | | | 2,162 | | | | 2,242 | | | | 80 |
| Adjustments: | 1 | | | | 2 | | | | (1) | Rounding Adj | | | (3) |
| | - | | | | - | | | | 608 | CAO estimate | | | 608 |
| Total A-87 Charge/(Rebate) | <u><u>3,926</u></u> | | | | <u><u>5,381</u></u> | | | | <u><u>7,574</u></u> | | | | <u><u>2,193</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01024012 - MENTAL HEALTH

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|---------------|-------------------------|---------------------|-------------------|---------------|-------------------------|---------------------|-------------------|---------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | 9,924 | 6,189 | 9,924 | 3,735 | 9,924 | 9,924 | 9,924 | - | 10,000 | 9,924 | 10,000 | 76 | 76 |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 751 | 1,091 | 751 | (340) | 873 | 598 | 873 | 275 | 496 | 709 | 496 | (213) | (377) |
| Dept of Finance | 28,196 | 22,566 | 28,196 | 5,630 | 28,162 | 28,057 | 28,162 | 105 | 31,453 | 28,035 | 31,453 | 3,418 | 3,291 |
| Annual Audit | 3,200 | 1,930 | 3,200 | 1,270 | 3,702 | 2,519 | 3,702 | 1,183 | 3,531 | 3,129 | 3,531 | 402 | (171) |
| County Counsel | - | 487 | - | (487) | 4,833 | - | 4,833 | 4,833 | 5,338 | - | 5,338 | 5,338 | 505 |
| Personnel | 39,203 | 29,024 | 39,203 | 10,179 | 34,875 | 38,388 | 34,875 | (3,513) | 46,275 | 39,203 | 46,275 | 7,072 | 11,400 |
| Facilities Maint | - | 2,304 | - | (2,304) | - | - | - | - | - | - | - | - | - |
| Building Maint | - | 27,684 | - | (27,684) | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | 34,378 | - | (34,378) | - | - | - | - | - | - | - | - | - |
| General Insurance | 15,244 | 12,945 | 15,244 | 2,299 | 16,595 | 15,108 | 16,595 | 1,487 | 18,254 | 15,595 | 18,254 | 2,659 | 1,659 |
| Employee Benefits | 1,485 | 1,016 | 1,485 | 469 | 4,108 | 2,970 | 4,108 | 1,138 | 5,686 | 1,485 | 5,686 | 4,201 | 1,578 |
| DP-Property Tax | - | (77) | - | 77 | - | (77) | - | 77 | - | (77) | - | 77 | - |
| DP-ONESolution | - | - | - | - | 13,807 | - | 13,807 | 13,807 | 13,490 | - | 13,490 | 13,490 | (317) |
| Adjustments | - | (64,027) | - | 64,027 | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>98,003</u> | <u>75,510</u> | <u>98,003</u> | <u>22,493</u> | <u>116,879</u> | <u>97,487</u> | <u>116,879</u> | <u>19,392</u> | <u>134,523</u> | <u>98,003</u> | <u>134,523</u> | <u>36,520</u> | <u>17,644</u> |
| Roll Forward | 22,493 | | | | 19,392 | | | | 36,520 | | | | 17,128 |
| Adjustments: | - | | | | (1) | | | | (1) | Rounding Adj | | | - |
| | - | | | | - | | | | 16,250 | CAO estimate | | | 16,250 |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | <u>120,496</u> | | | | <u>136,270</u> | | | | <u>187,292</u> | | | | <u>51,022</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01024014 - ALCOHOL & DRUG ABUSE

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | 4,528 | - | (4,528) | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 121 | 177 | 121 | (56) | 123 | 105 | 123 | 18 | 69 | 121 | 69 | (52) | (54) |
| Dept of Finance | 4,607 | 3,821 | 4,607 | 786 | 4,823 | 4,735 | 4,823 | 88 | 5,617 | 4,607 | 5,617 | 1,010 | 794 |
| Annual Audit | 518 | 313 | 518 | 205 | 533 | 426 | 533 | 107 | 494 | 518 | 494 | (24) | (39) |
| County Counsel | - | 730 | - | (730) | - | - | - | - | 36 | - | 36 | 36 | 36 |
| Personnel | 3,336 | 4,768 | 3,336 | (1,432) | 5,892 | 5,772 | 5,892 | 120 | 5,090 | 3,336 | 5,090 | 1,754 | (802) |
| Facilities Maint | - | 2,051 | - | (2,051) | - | - | - | - | - | - | - | - | - |
| Building Maint | - | 19,822 | - | (19,822) | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | 24,286 | - | (24,286) | - | - | - | - | - | - | - | - | - |
| General Insurance | 5,238 | 5,758 | 5,238 | (520) | 20,150 | 5,396 | 20,150 | 14,754 | 25,524 | 5,238 | 25,524 | 20,286 | 5,374 |
| Employee Benefits | 331 | 250 | 331 | 81 | 550 | 887 | 550 | (337) | 664 | 331 | 664 | 333 | 114 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 1,945 | - | 1,945 | 1,945 | 1,874 | - | 1,874 | 1,874 | (71) |
| Adjustments | - | (46,159) | - | 46,159 | - | - | - | - | - | - | - | - | - |
| Subtotal | 14,151 | 20,345 | 14,151 | (6,194) | 34,016 | 17,321 | 34,016 | 16,695 | 39,368 | 14,151 | 39,368 | 25,217 | 5,352 |
| Roll Forward | (6,194) | | | | 16,695 | | | | 25,217 | | | | 8,522 |
| Adjustments: | (1) | Rounding Adj | | | (1) | Rounding Adj | | | 1 | Rounding Adj | | | 2 |
| | - | | | | - | | | | 2,257 | CAO estimate | | | 2,257 |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | <u>7,956</u> | | | | <u>50,710</u> | | | | <u>66,843</u> | | | | <u>16,133</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01024018 - VICTIM WITNESS

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|--------------|-------------------------|---------------------|-------------------|------------|-----------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 13 | - | - | - | 24 | 10 | 24 | 14 | 18 | 13 | 18 | 5 | (6) |
| Dept of Finance | 870 | - | - | - | 1,429 | 667 | 1,429 | 762 | 1,152 | 870 | 1,152 | 282 | (277) |
| Annual Audit | 54 | - | - | - | 103 | 40 | 103 | 63 | 127 | 54 | 127 | 73 | 24 |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | 739 | - | - | - | 1,173 | 828 | 1,173 | 345 | 50 | 739 | 50 | (689) | (1,123) |
| General Insurance | 222 | - | - | - | 402 | 190 | 402 | 212 | 533 | 222 | 533 | 311 | 131 |
| Employee Benefits | 40 | - | - | - | 34 | 42 | 34 | (8) | 62 | 40 | 62 | 22 | 28 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 385 | - | 385 | 385 | 486 | - | 486 | 486 | 101 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>1,938</u> | - | - | - | <u>3,550</u> | <u>1,777</u> | <u>3,550</u> | <u>1,773</u> | <u>2,428</u> | <u>1,938</u> | <u>2,428</u> | <u>490</u> | <u>(1,122)</u> |
| Roll Forward | - | | | | 1,773 | | | | 490 | | | | (1,283) |
| Adjustments: | - | Rounding Adj | | | 1 | Rounding Adj | | | 2 | Rounding Adj | | | 1 |
| | - | | | | - | | | | 586 | CAO estimate | | | 586 |
| Total A-87 Charge/(Rebate) | <u><u>1,938</u></u> | | | | <u><u>5,324</u></u> | | | | <u><u>3,506</u></u> | | | | <u><u>(1,818)</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01024020 - MATERNAL & CHILD HEALTH

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 12 | 21 | 12 | (9) | 13 | 10 | 13 | 3 | 8 | 12 | 8 | (4) | (5) |
| Dept of Finance | 384 | 278 | 384 | 106 | 417 | 258 | 417 | 159 | 281 | 384 | 281 | (103) | (136) |
| Annual Audit | 49 | 36 | 49 | 13 | 56 | 42 | 56 | 14 | 55 | 49 | 55 | 6 | (1) |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | 307 | 359 | 307 | (52) | 218 | 311 | 218 | (93) | 229 | 307 | 229 | (78) | 11 |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 209 | - | 209 | 209 | 209 | - | 209 | 209 | - |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>752</u> | <u>694</u> | <u>752</u> | <u>58</u> | <u>913</u> | <u>621</u> | <u>913</u> | <u>292</u> | <u>782</u> | <u>752</u> | <u>782</u> | <u>30</u> | <u>(131)</u> |
| Roll Forward | 58 | | | | 292 | | | | 30 | | | | (262) |
| Adjustments: | - | Rounding Adj | | | 2 | Rounding Adj | | | (1) | Rounding Adj | | | (3) |
| | - | | | | - | | | | 252 | CAO estimate | | | 252 |
| Total A-87 Charge/(Rebate) | <u>810</u> | | | | <u>1,207</u> | | | | <u>1,063</u> | | | | <u>(144)</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01024025 - WOMEN, INFANTS & CHILDREN

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|-----------------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|--------------|-------------------------|---------------------|-------------------|--------------|---------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 67 | 105 | 67 | (38) | 70 | 54 | 70 | 16 | 41 | 67 | 41 | (26) | (29) |
| Dept of Finance | 2,858 | 2,725 | 2,858 | 133 | 3,183 | 2,919 | 3,183 | 264 | 3,299 | 2,858 | 3,299 | 441 | 116 |
| Annual Audit | 288 | 186 | 288 | 102 | 310 | 219 | 310 | 91 | 295 | 288 | 295 | 7 | (15) |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | 3,694 | 3,758 | 3,694 | (64) | 3,683 | 4,138 | 3,683 | (455) | 4,297 | 3,694 | 4,297 | 603 | 614 |
| General Insurance | 1,161 | 990 | 1,161 | 171 | 1,159 | 1,037 | 1,159 | 122 | 1,218 | 1,161 | 1,218 | 57 | 59 |
| Employee Benefits | 202 | 215 | 202 | (13) | 170 | 210 | 170 | (40) | 311 | 202 | 311 | 109 | 141 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 1,109 | - | 1,109 | 1,109 | 1,111 | - | 1,111 | 1,111 | 2 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>8,270</u> | <u>7,979</u> | <u>8,270</u> | <u>291</u> | <u>9,684</u> | <u>8,577</u> | <u>9,684</u> | <u>1,107</u> | <u>10,572</u> | <u>8,270</u> | <u>10,572</u> | <u>2,302</u> | <u>888</u> |
| Roll Forward | 291 | | | | 1,107 | | | | 2,302 | | | | 1,195 |
| Adjustments: | (1) | Rounding Adj | | | - | Rounding Adj | | | (3) | Rounding Adj | | | (3) |
| | - | | | | - | | | | 1,339 | CAO estimate | | | 1,339 |
| Total A-87 Charge/(Rebate) | <u><u>8,560</u></u> | | | | <u><u>10,791</u></u> | | | | <u><u>14,210</u></u> | | | | <u><u>3,419</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01024170 - CALIFORNIA CHILDREN'S SERVICES

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year Variance |
|----------------------------|----------------------|------------------|----------------|--|----------------------|------------------|----------------|--|----------------------|------------------|----------------|--|---------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Roll Forward Detail 2015-16 Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Roll Forward Detail 2016-17 Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Roll Forward Detail 2017-18 Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 34 | 65 | 34 | (31) | 35 | 34 | 35 | 1 | 19 | 34 | 19 | (15) | (16) |
| Dept of Finance | 1,205 | 728 | 1,205 | 477 | 1,146 | 762 | 1,146 | 384 | 1,181 | 1,205 | 1,181 | (24) | 35 |
| Annual Audit | 147 | 114 | 147 | 33 | 148 | 136 | 148 | 12 | 133 | 147 | 133 | (14) | (15) |
| County Counsel | - | - | - | - | 212 | - | 212 | 212 | - | - | - | - | (212) |
| Personnel | 739 | 752 | 739 | (13) | 737 | 828 | 737 | (91) | 859 | 739 | 859 | 120 | 122 |
| General Insurance | 599 | 607 | 599 | (8) | 573 | 646 | 573 | (73) | 556 | 599 | 556 | (43) | (17) |
| Employee Benefits | 40 | 42 | 40 | (2) | 45 | 42 | 45 | 3 | 62 | 40 | 62 | 22 | 17 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 548 | - | 548 | 548 | 508 | - | 508 | 508 | (40) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>2,764</u> | <u>2,308</u> | <u>2,764</u> | <u>456</u> | <u>3,444</u> | <u>2,448</u> | <u>3,444</u> | <u>996</u> | <u>3,318</u> | <u>2,764</u> | <u>3,318</u> | <u>554</u> | <u>(126)</u> |
| Roll Forward | 456 | | | | 996 | | | | 554 | | | | (442) |
| Adjustments: | 1 | Rounding Adj | | | 1 | Rounding Adj | | | - | Rounding Adj | | | (1) |
| | - | | | | - | | | | 612 | CAO estimate | | | 612 |
| Total A-87 Charge/(Rebate) | <u><u>3,221</u></u> | | | | <u><u>4,441</u></u> | | | | <u><u>4,484</u></u> | | | | <u><u>43</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

A-87 COST ALLOCATION DETAIL & COMPARISON

01024300 - HEALTH & HUMAN SERVICES AGENCY

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|-------------------------|---------------------|-------------------|-----------------------------------|-------------------------|---------------------|-------------------|-----------------------------------|-------------------------|---------------------|-------------------|-----------------------------------|---------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Roll Forward Detail Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Roll Forward Detail Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Roll Forward Detail Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | 335 | - | 335 | 335 | 336 | - | 336 | 336 | 1 |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 183 | 1,229 | 183 | (1,046) | 257 | 241 | 257 | 16 | 143 | 183 | 143 | (40) | (114) |
| Dept of Finance | 12,691 | 16,219 | 12,691 | (3,528) | 15,578 | 9,925 | 15,578 | 5,653 | 13,363 | 12,691 | 13,363 | 672 | (2,215) |
| Annual Audit | 781 | 2,169 | 781 | (1,388) | 1,090 | 977 | 1,090 | 113 | 1,020 | 781 | 1,020 | 239 | (70) |
| County Counsel | 41,099 | 35,272 | 41,099 | 5,827 | 32,177 | 55,536 | 32,177 | (23,359) | 26,411 | 41,099 | 26,411 | (14,688) | (5,766) |
| Personnel | 15,342 | 16,534 | 15,342 | (1,192) | 15,065 | 12,040 | 15,065 | 3,025 | 20,919 | 15,342 | 20,919 | 5,577 | 5,854 |
| General Insurance | 19,598 | 33,138 | 19,598 | (13,540) | 19,498 | 21,191 | 19,498 | (1,693) | 22,156 | 19,598 | 22,156 | 2,558 | 2,658 |
| Employee Benefits | 2,363 | 4,015 | 2,363 | (1,652) | 1,894 | 3,982 | 1,894 | (2,088) | 2,436 | 2,363 | 2,436 | 73 | 542 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 4,067 | - | 4,067 | 4,067 | 3,895 | - | 3,895 | 3,895 | (172) |
| Adjustments | - | (9,777) | - | 9,777 | - | - | - | - | - | - | - | - | - |
| Subtotal | 92,057 | 98,799 | 92,057 | (6,742) | 89,961 | 103,892 | 89,961 | (13,931) | 90,679 | 92,057 | 90,679 | (1,378) | 718 |
| Roll Forward | (6,742) | | | | (13,931) | | | | (1,378) | | | | 12,553 |
| Adjustments: | 3 | Rounding Adj | | | 1 | Rounding Adj | | | (1) | Rounding Adj | | | (2) |
| | - | | | | - | | | | 4,691 | CAO estimate | | | 4,691 |
| Total A-87 Charge/(Rebate) | <u>85,318</u> | | | | <u>76,031</u> | | | | <u>93,991</u> | | | | <u>17,960</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01024400 - HEALTH SERVICES ADMIN

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 52 | 187 | 52 | (135) | 20 | 26 | 20 | (6) | 13 | 52 | 13 | (39) | (7) |
| Dept of Finance | 1,328 | 1,213 | 1,328 | 115 | 1,165 | 1,613 | 1,165 | (448) | 1,067 | 1,328 | 1,067 | (261) | (98) |
| Annual Audit | 220 | 331 | 220 | (111) | 84 | 106 | 84 | (22) | 95 | 220 | 95 | (125) | 11 |
| County Counsel | - | 1,946 | - | (1,946) | 4,384 | - | 4,384 | 4,384 | 6,428 | - | 6,428 | 6,428 | 2,044 |
| Personnel | (2,585) | (498) | (2,585) | (2,087) | (1,724) | - | (1,724) | (1,724) | (6,169) | (2,585) | (6,169) | (3,584) | (4,445) |
| General Insurance | 894 | 1,758 | 894 | (864) | 325 | 504 | 325 | (179) | 397 | 894 | 397 | (497) | 72 |
| Employee Benefits | (126) | - | (126) | (126) | - | - | - | - | (27) | (126) | (27) | 99 | (27) |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 312 | - | 312 | 312 | 362 | - | 362 | 362 | 50 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | (217) | 4,937 | (217) | (5,154) | 4,566 | 2,249 | 4,566 | 2,317 | 2,166 | (217) | 2,166 | 2,383 | (2,400) |
| Roll Forward | (5,154) | | | | 2,317 | | | | 2,383 | | | | 66 |
| Adjustments: | - | Rounding Adj | | | 1 | Rounding Adj | | | (1) | Rounding Adj | | | (2) |
| | | | | | | | | | 436 | CAO estimate | | | 436 |
| Total A-87 Charge/(Rebate) | (5,371) | | | | 6,884 | | | | 4,984 | | | | (1,900) |

A-87 COST ALLOCATION DETAIL & COMPARISON

01025010 - SOCIAL SERVICES

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|----------------------|------------------|----------------|------------|----------------------|------------------|----------------|------------|----------------------|------------------|----------------|------------|---------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 1,862 | 3,446 | 1,862 | (1,584) | 2,071 | 1,738 | 2,071 | 333 | 1,189 | 1,862 | 1,189 | (673) | (882) |
| Dept of Finance | 108,461 | 85,923 | 108,461 | 22,538 | 114,479 | 107,901 | 114,479 | 6,578 | 112,288 | 108,461 | 112,288 | 3,827 | (2,191) |
| Annual Audit | 7,970 | 6,098 | 7,970 | 1,872 | 8,919 | 7,045 | 8,919 | 1,874 | 8,516 | 7,970 | 8,516 | 546 | (403) |
| County Counsel | 1,504 | 2,189 | 1,504 | (685) | 1,778 | 7,744 | 1,778 | (5,966) | 3,938 | 1,504 | 3,938 | 2,434 | 2,160 |
| Personnel | 58,444 | 56,197 | 58,444 | 2,247 | 58,902 | 66,541 | 58,902 | (7,639) | 66,518 | 58,444 | 66,518 | 8,074 | 7,616 |
| General Insurance | 131,373 | 138,740 | 131,373 | (7,367) | 78,838 | 121,258 | 78,838 | (42,420) | 92,661 | 131,373 | 92,661 | (38,712) | 13,823 |
| Employee Benefits | 4,153 | 2,452 | 4,153 | 1,701 | 6,078 | 2,616 | 6,078 | 3,462 | 6,722 | 4,153 | 6,722 | 2,569 | 644 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 32,755 | - | 32,755 | 32,755 | 32,373 | - | 32,373 | 32,373 | (382) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 313,767 | 295,045 | 313,767 | 18,722 | 303,820 | 314,843 | 303,820 | (11,023) | 324,205 | 313,767 | 324,205 | 10,438 | 20,385 |
| Roll Forward | 18,722 | | | | (11,023) | | | | 10,438 | | | | 21,461 |
| Adjustments: | (1) | Rounding Adj | | | (2) | Rounding Adj | | | - | Rounding Adj | | | 2 |
| | - | | | | - | | | | 38,998 | CAO estimate | | | 38,998 |
| Total A-87 Charge/(Rebate) | <u>332,488</u> | | | | <u>292,795</u> | | | | <u>373,641</u> | | | | <u>80,846</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01042090 - DISTRICT ATTORNEY

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | 1,757 | 1,612 | 1,757 | 145 | 1,757 | 1,757 | 1,757 | - | 1,787 | 1,757 | 1,787 | 30 | 30 |
| Equipment Use | - | 4,119 | - | (4,119) | - | - | - | - | - | - | - | - | - |
| CAO | 123 | 183 | 123 | (60) | 150 | 126 | 150 | 24 | 84 | 123 | 84 | (39) | (66) |
| Dept of Finance | 5,998 | 5,132 | 5,998 | 866 | 5,994 | 5,473 | 5,994 | 521 | 6,024 | 5,998 | 6,024 | 26 | 30 |
| Annual Audit | 523 | 324 | 523 | 199 | 637 | 509 | 637 | 128 | 601 | 523 | 601 | 78 | (36) |
| County Counsel | 41,671 | 15,812 | 41,671 | 25,859 | 10,093 | 1,694 | 10,093 | 8,399 | 4,607 | 41,671 | 4,607 | (37,064) | (5,486) |
| Personnel | 6,736 | 9,746 | 6,736 | (3,010) | 5,982 | 14,080 | 5,982 | (8,098) | 6,016 | 6,736 | 6,016 | (720) | 34 |
| Facilities Maint | - | 1,966 | - | (1,966) | - | - | - | - | - | - | - | - | - |
| Building Maint | - | 56,330 | - | (56,330) | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | 14,075 | - | (14,075) | - | - | - | - | - | - | - | - | - |
| General Insurance | 247,903 | 94,074 | 247,903 | 153,829 | 231,227 | 253,715 | 231,227 | (22,488) | 293,490 | 247,903 | 293,490 | 45,587 | 62,263 |
| Employee Benefits | 403 | 387 | 403 | 16 | 409 | 377 | 409 | 32 | 435 | 403 | 435 | 32 | 26 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 2,376 | - | 2,376 | 2,376 | 2,296 | - | 2,296 | 2,296 | (80) |
| Adjustments | - | (72,371) | - | 72,371 | - | - | - | - | - | - | - | - | - |
| Subtotal | 305,114 | 131,389 | 305,114 | 173,725 | 258,625 | 277,731 | 258,625 | (19,106) | 315,340 | 305,114 | 315,340 | 10,226 | 56,715 |
| Roll Forward | 173,725 | | | | (19,106) | | | | 10,226 | | | | 29,332 |
| Adjustments: | 1 | Rounding Adj | | | 2 | Rounding Adj | | | (2) | Rounding Adj | | | (4) |
| | - | | | | - | | | | 2,765 | CAO estimate | | | 2,765 |
| | - | | | | - | | | | - | | | | - |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | <u>478,840</u> | | | | <u>239,521</u> | | | | <u>328,329</u> | | | | <u>88,808</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01042110 - SHERIFF

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year Variance |
|----------------------------|----------------------|--------------------------------------|------------------------------------|--|----------------------|--------------------------------------|------------------------------------|--|----------------------|--------------------------------------|------------------------------------|--|---------------------|
| | A-87 Plan Schedule A | Roll Forward Detail 2015-16 Estimate | Roll Forward Detail 2015-16 Actual | Roll Forward Detail 2015-16 Difference | A-87 Plan Schedule A | Roll Forward Detail 2016-17 Estimate | Roll Forward Detail 2016-17 Actual | Roll Forward Detail 2016-17 Difference | A-87 Plan Schedule A | Roll Forward Detail 2017-18 Estimate | Roll Forward Detail 2017-18 Actual | Roll Forward Detail 2017-18 Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | 1,178 | 1,910 | 1,178 | (732) | 1,178 | 1,178 | 1,178 | - | 1,178 | 1,178 | 1,178 | - | - |
| Equipment Use | 57,758 | 116,521 | 57,758 | (58,763) | 37,287 | 58,847 | 37,287 | (21,560) | 35,859 | 57,758 | 35,859 | (21,899) | (1,428) |
| CAO | 413 | 730 | 413 | (317) | 450 | 386 | 450 | 64 | 322 | 413 | 322 | (91) | (128) |
| Dept of Finance | 15,992 | 14,853 | 15,992 | 1,139 | 16,884 | 15,996 | 16,884 | 888 | 20,192 | 15,992 | 20,192 | 4,200 | 3,308 |
| Annual Audit | 1,759 | 1,288 | 1,759 | 471 | 1,913 | 1,564 | 1,913 | 349 | 2,293 | 1,759 | 2,293 | 534 | 380 |
| County Counsel | 6,015 | 4,743 | 6,015 | 1,272 | 9,357 | 9,679 | 9,357 | (322) | 16,462 | 6,015 | 16,462 | 10,447 | 7,105 |
| Personnel | 19,950 | 19,986 | 19,950 | (36) | 15,839 | 23,171 | 15,839 | (7,332) | 26,950 | 19,950 | 26,950 | 7,000 | 11,111 |
| Facilities Maint | - | 3,799 | - | (3,799) | - | - | - | - | - | - | - | - | - |
| Building Maint | - | 11,413 | - | (11,413) | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | 14,360 | - | (14,360) | - | - | - | - | - | - | - | - | - |
| General Insurance | 104,583 | 58,121 | 104,583 | 46,462 | 99,324 | 82,417 | 99,324 | 16,907 | 18,349 | 104,583 | 18,349 | (86,234) | (80,975) |
| Employee Benefits | 696 | 1,165 | 696 | (469) | 73 | 943 | 73 | (870) | 1,352 | 696 | 1,352 | 656 | 1,279 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 7,119 | - | 7,119 | 7,119 | 8,754 | - | 8,754 | 8,754 | 1,635 |
| Adjustments | - | (29,572) | - | 29,572 | - | - | - | - | - | - | - | - | - |
| Subtotal | 208,344 | 219,317 | 208,344 | (10,973) | 189,424 | 194,181 | 189,424 | (4,757) | 131,711 | 208,344 | 131,711 | (76,633) | (57,713) |
| Roll Forward Adjustments: | (10,973) | | | | (4,757) | | | | (76,633) | | | | (71,876) |
| | 2 | Rounding Adj | | | - | Rounding Adj | | | (2) | Rounding Adj | | | (2) |
| | - | | | | - | | | | 10,546 | CAO estimate | | | 10,546 |
| Total A-87 Charge/(Rebate) | <u>197,373</u> | | | | <u>184,667</u> | | | | <u>65,622</u> | | | | <u>(119,045)</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01042113 - SHERIFF'S DISPATCH

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|--------------|
| | A-87 Plan Schedule A | Roll Forward Detail | | | A-87 Plan Schedule A | Roll Forward Detail | | | A-87 Plan Schedule A | Roll Forward Detail | | | |
| | | 2015-16 Estimate | 2015-16 Actual | Difference | | 2016-17 Estimate | 2016-17 Actual | Difference | | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | 440 | 352 | 440 | 88 | 440 | 440 | 440 | - | 440 | 440 | 440 | - | - |
| Equipment Use | - | 1,112 | - | (1,112) | - | - | - | - | - | - | - | - | - |
| CAO | 55 | 84 | 55 | (29) | 57 | 49 | 57 | 8 | 33 | 55 | 33 | (22) | (24) |
| Dept of Finance | 4,115 | 3,150 | 4,115 | 965 | 3,001 | 3,316 | 3,001 | (315) | 3,457 | 4,115 | 3,457 | (658) | 456 |
| Annual Audit | 236 | 148 | 236 | 88 | 241 | 197 | 241 | 44 | 236 | 236 | 236 | - | (5) |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | 5,172 | 3,383 | 5,172 | 1,789 | 2,052 | 5,793 | 2,052 | (3,741) | 3,504 | 5,172 | 3,504 | (1,668) | 1,452 |
| Facilities Maint | - | 245 | - | (245) | - | - | - | - | - | - | - | - | - |
| Building Maint | - | 1,753 | - | (1,753) | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | 2,731 | - | (2,731) | - | - | - | - | - | - | - | - | - |
| General Insurance | 1,194 | 1,053 | 1,194 | 141 | 1,187 | 1,191 | 1,187 | (4) | 1,315 | 1,194 | 1,315 | 121 | 128 |
| Employee Benefits | (349) | 756 | (349) | (1,105) | 378 | 478 | 378 | (100) | 168 | (349) | 168 | 517 | (210) |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 901 | - | 901 | 901 | 900 | - | 900 | 900 | (1) |
| Adjustments | - | (4,729) | - | 4,729 | - | - | - | - | - | - | - | - | - |
| Subtotal | 10,863 | 10,038 | 10,863 | 825 | 8,257 | 11,464 | 8,257 | (3,207) | 10,053 | 10,863 | 10,053 | (810) | 1,796 |
| Roll Forward | 825 | | | | (3,207) | | | | (810) | | | | 2,397 |
| Adjustments: | (1) | Rouding Adj | | | 4 | Rouding Adj | | | (3) | Rouding Adj | | | (7) |
| | - | | | | - | | | | 1,084 | CAO estimate | | | 1,084 |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | <u>11,687</u> | | | | <u>5,054</u> | | | | <u>10,324</u> | | | | <u>5,270</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01042122 - OFFICE OF EMERGENCY SERVICES

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | - | - | - | - | - | - | - | - | 8 | - | - | - | 8 |
| Dept of Finance | - | - | - | - | 240 | - | - | - | 846 | - | - | - | 606 |
| Annual Audit | - | - | - | - | - | - | - | - | 59 | - | - | - | 59 |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | 737 | - | - | - | 859 | - | - | - | 122 |
| General Insurance | - | - | - | - | - | - | - | - | 246 | - | - | - | 246 |
| Employee Benefits | - | - | - | - | 45 | - | - | - | 62 | - | - | - | 17 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | - | - | - | - | 225 | - | - | - | 225 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | - | - | - | - | 1,022 | - | - | - | 2,305 | - | - | - | 1,283 |
| Roll Forward | - | | | | - | | | | - | | | | - |
| Adjustments: | - | Rounding Adj | | | - | Rounding Adj | | | 1 | Rounding Adj | | | 1 |
| | - | | | | - | | | | 270 | CAO estimate | | | 270 |
| Total A-87 Charge/(Rebate) | - | | | | 1,022 | | | | 2,576 | | | | 1,554 |

A-87 COST ALLOCATION DETAIL & COMPARISON

01042135 - SHERIFF'S CIVIL DIVISION

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 18 | 19 | 18 | (1) | 11 | 10 | 11 | 1 | 6 | 18 | 6 | (12) | (5) |
| Dept of Finance | 856 | 539 | 856 | 317 | 892 | 605 | 892 | 287 | 714 | 856 | 714 | (142) | (178) |
| Annual Audit | 77 | 34 | 77 | 43 | 48 | 39 | 48 | 9 | 44 | 77 | 44 | (33) | (4) |
| County Counsel | 501 | - | 501 | 501 | 176 | - | 176 | 176 | 1,313 | 501 | 1,313 | 812 | 1,137 |
| Personnel | 739 | 752 | 739 | (13) | 737 | 828 | 737 | (91) | (406) | 739 | (406) | (1,145) | (1,143) |
| General Insurance | 311 | 183 | 311 | 128 | 186 | 183 | 186 | 3 | 185 | 311 | 185 | (126) | (1) |
| Employee Benefits | 40 | 43 | 40 | (3) | 45 | 42 | 45 | 3 | - | 40 | - | (40) | (45) |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 178 | - | 178 | 178 | 169 | - | 169 | 169 | (9) |
| Adjustments | - | - | - | - | - | (3) | - | 3 | - | - | - | - | - |
| Subtotal | 2,542 | 1,570 | 2,542 | 972 | 2,273 | 1,704 | 2,273 | 569 | 2,025 | 2,542 | 2,025 | (517) | (248) |
| Roll Forward | 972 | | | | 569 | | | | (517) | | | | (1,086) |
| Adjustments: | - | Rounding Adj | | | (4) | Rounding Adj | | | (2) | Rounding Adj | | | 2 |
| | - | | | | - | | | | 203 | CAO estimate | | | 203 |
| Total A-87 Charge/(Rebate) | <u>3,514</u> | | | | <u>2,838</u> | | | | <u>1,709</u> | | | | <u>(1,129)</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01042140 - JAIL

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | 124,853 | 98,728 | 124,853 | 26,125 | 124,853 | 125,310 | 124,853 | (457) | 124,853 | 124,853 | 124,853 | - | - |
| Equipment Use | 770 | 6,747 | 770 | (5,977) | - | 3,362 | - | (3,362) | - | 770 | - | (770) | - |
| CAO | 388 | 630 | 388 | (242) | 401 | 344 | 401 | 57 | 235 | 388 | 235 | (153) | (166) |
| Dept of Finance | 11,641 | 11,865 | 11,641 | (224) | 11,347 | 12,856 | 11,347 | (1,509) | 11,941 | 11,641 | 11,941 | 300 | 594 |
| Annual Audit | 1,651 | 1,112 | 1,651 | 539 | 1,702 | 1,394 | 1,702 | 308 | 1,677 | 1,651 | 1,677 | 26 | (25) |
| County Counsel | - | - | - | - | 4,774 | - | 4,774 | 4,774 | 12,462 | - | 12,462 | 12,462 | 7,688 |
| Personnel | 16,663 | 16,444 | 16,663 | 219 | 14,388 | 20,080 | 14,388 | (5,692) | 12,425 | 16,663 | 12,425 | (4,238) | (1,963) |
| Facilities Maint | - | 9,619 | - | (9,619) | - | - | - | - | - | - | - | - | - |
| Building Maint | - | 35,792 | - | (35,792) | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | 12,108 | - | (12,108) | - | - | - | - | - | - | - | - | - |
| General Insurance | 27,102 | 94,262 | 27,102 | (67,160) | 25,120 | 68,329 | 25,120 | (43,209) | 32,354 | 27,102 | 32,354 | 5,252 | 7,234 |
| Employee Benefits | (194) | 531 | (194) | (725) | 872 | 568 | 872 | 304 | 665 | (194) | 665 | 859 | (207) |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 6,346 | - | 6,346 | 6,346 | 6,406 | - | 6,406 | 6,406 | 60 |
| Adjustments | - | (57,519) | - | 57,519 | - | - | - | - | - | - | - | - | - |
| Subtotal | 182,874 | 230,319 | 182,874 | (47,445) | 189,803 | 232,243 | 189,803 | (42,440) | 203,018 | 182,874 | 203,018 | 20,144 | 13,215 |
| Roll Forward | (47,445) | | | | (42,440) | | | | 20,144 | | | | 62,584 |
| Adjustments: | - | Rounding Adj | | | (1) | Rounding Adj | | | (1) | Rounding Adj | | | - |
| | - | | | | - | | | | 7,717 | CAO estimate | | | 7,717 |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | <u>135,429</u> | | | | <u>147,362</u> | | | | <u>230,878</u> | | | | <u>83,516</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01042150 - PROBATION

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year Variance |
|----------------------------|----------------------|------------------|----------------|------------|----------------------|------------------|----------------|------------|----------------------|----------------------------------|----------------|------------|---------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | 1,807 | 1,445 | 1,807 | 362 | 1,807 | 1,807 | 1,807 | - | 1,807 | 1,807 | 1,807 | - | - |
| Equipment Use | 15,899 | 11,700 | 15,899 | 4,199 | 15,899 | 13,668 | 15,899 | 2,231 | 15,899 | 15,899 | 15,899 | - | - |
| CAO | 74 | 253 | 74 | (179) | 72 | 108 | 72 | (36) | 43 | 74 | 43 | (31) | (29) |
| Dept of Finance | 3,720 | 5,360 | 3,720 | (1,640) | 4,783 | 4,809 | 4,783 | (26) | 5,734 | 3,720 | 5,734 | 2,014 | 951 |
| Annual Audit | 314 | 448 | 314 | (134) | 305 | 436 | 305 | (131) | 308 | 314 | 308 | (6) | 3 |
| County Counsel | 752 | 1,460 | 752 | (708) | 1,610 | 1,452 | 1,610 | 158 | 12,090 | 752 | 12,090 | 11,338 | 10,480 |
| Personnel | 2,540 | 7,515 | 2,540 | (4,975) | 3,843 | 5,459 | 3,843 | (1,616) | 3,248 | 2,540 | 3,248 | 708 | (595) |
| Facilities Maint | - | 1,072 | - | (1,072) | - | - | - | - | - | - | - | - | - |
| Building Maint | - | 7,270 | - | (7,270) | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | 11,226 | - | (11,226) | - | - | - | - | - | - | - | - | - |
| General Insurance | 2,453 | 4,182 | 2,453 | (1,729) | 2,424 | 3,360 | 2,424 | (936) | 2,917 | 2,453 | 2,917 | 464 | 493 |
| Employee Benefits | (232) | (373) | (232) | 141 | 227 | (500) | 227 | 727 | 249 | (232) | 249 | 481 | 22 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 1,139 | - | 1,139 | 1,139 | 1,177 | - | 1,177 | 1,177 | 38 |
| Adjustments | - | (19,568) | - | 19,568 | 8,931 | - | - | - | - | - | - | - | (8,931) |
| Subtotal | 27,327 | 31,990 | 27,327 | (4,663) | 41,040 | 30,599 | 32,109 | 1,510 | 43,472 | 27,327 | 43,472 | 16,145 | 2,432 |
| Roll Forward | (4,663) | | | | 1,510 | | | | 16,145 | | | | 14,635 |
| Adjustments: | (1) | Rounding Adj | | | 3 | Rounding Adj | | | (1) | Rounding Adj | | | (4) |
| | - | | | | - | | | | 3,514 | Juv Hall reclassify to Probation | | | 3,514 |
| | - | | | | - | | | | 1,418 | CAO estimate | | | 1,418 |
| Total A-87 Charge/(Rebate) | <u>22,663</u> | | | | <u>42,553</u> | | | | <u>64,548</u> | | | | <u>21,995</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01042155 - JUVENILE HALL

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|----------------------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | 49,660 | 39,726 | 49,660 | 9,934 | 49,660 | 49,660 | 49,660 | - | - | 49,660 | - | (49,660) | (49,660) |
| Equipment Use | 5,656 | 2,691 | 5,656 | 2,965 | 471 | 5,656 | 471 | (5,185) | - | 5,656 | - | (5,656) | (471) |
| CAO | 146 | 244 | 146 | (98) | 140 | 126 | 140 | 14 | 35 | 146 | 35 | (111) | (105) |
| Dept of Finance | 6,196 | 6,518 | 6,196 | (322) | 3,333 | 6,814 | 3,333 | (3,481) | 802 | 6,196 | 802 | (5,394) | (2,531) |
| Annual Audit | 624 | 430 | 624 | 194 | 594 | 510 | 594 | 84 | 249 | 624 | 249 | (375) | (345) |
| County Counsel | 752 | - | 752 | 752 | 328 | - | 328 | 328 | 438 | 752 | 438 | (314) | 110 |
| Personnel | 8,387 | 10,521 | 8,387 | (2,134) | (709) | 11,286 | (709) | (11,995) | - | 8,387 | - | (8,387) | 709 |
| Facilities Maint | - | 2,239 | - | (2,239) | - | - | - | - | - | - | - | - | - |
| Building Maint | - | 22,399 | - | (22,399) | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | 4,646 | 129,425 | 4,646 | (124,779) | 4,565 | 4,756 | 4,565 | (191) | 1,041 | 4,646 | 1,041 | (3,605) | (3,524) |
| Employee Benefits | 446 | (144) | 446 | 590 | 243 | 1,096 | 243 | (853) | - | 446 | - | (446) | (243) |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 2,216 | - | 2,216 | 2,216 | 950 | - | 950 | 950 | (1,266) |
| Adjustments | - | (24,638) | - | 24,638 | (8,931) | - | - | - | - | - | - | - | 8,931 |
| Subtotal | 76,513 | 189,411 | 76,513 | (112,898) | 51,910 | 79,904 | 60,841 | (19,063) | 3,515 | 76,513 | 3,515 | (72,998) | (48,395) |
| Roll Forward | (112,898) | | | | (19,063) | | | | (72,998) | | | | (53,935) |
| Adjustments: | (1) | Rounding Adj | | | 3 | Rounding Adj | | | (2) | Rounding Adj | | | (5) |
| | - | | | | - | | | | (3,514) | Juv Hall reclassify to Probation | | | (3,514) |
| | - | | | | - | | | | 1,144 | CAO estimate | | | 1,144 |
| Total A-87 Charge/(Rebate) | <u>(36,386)</u> | | | | <u>32,850</u> | | | | <u>(71,855)</u> | | | | <u>(104,705)</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01042158 - DELINQUENCY PREVENTION

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year Variance |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|---------------------------|
| | A-87 Plan Schedule A | Roll Forward Detail | | | A-87 Plan Schedule A | Roll Forward Detail | | | A-87 Plan Schedule A | Roll Forward Detail | | | |
| | | 2015-16 Estimate | 2015-16 Actual | Difference | | 2016-17 Estimate | 2016-17 Actual | Difference | | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 10 | 12 | 10 | (2) | 7 | 3 | 7 | 4 | 10 | 10 | 10 | - | 3 |
| Dept of Finance | 482 | 44 | 482 | 438 | 649 | 444 | 649 | 205 | 1,525 | 482 | 1,525 | 1,043 | 876 |
| Annual Audit | 44 | 22 | 44 | 22 | 32 | 14 | 32 | 18 | 70 | 44 | 70 | 26 | 38 |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | 737 | 828 | 737 | (91) | 2,578 | - | 2,578 | 2,578 | 1,841 |
| Facilities Maint | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Building Maint | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | 178 | 118 | 178 | 60 | 124 | 67 | 124 | 57 | 292 | 178 | 292 | 114 | 168 |
| Employee Benefits | - | - | - | - | 45 | 42 | 45 | 3 | 186 | - | 186 | 186 | 141 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 118 | - | 118 | 118 | 266 | - | 266 | 266 | 148 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 714 | 196 | 714 | 518 | 1,712 | 1,398 | 1,712 | 314 | 4,927 | 714 | 4,927 | 4,213 | 3,215 |
| Roll Forward | 518 | | | | 314 | | | | 4,213 | | | | 3,899 |
| Adjustments: | 2 | Rounding Adj | | | 1 | Rounding Adj | | | (1) | Rounding Adj | | | (2) |
| | | | | | | | | | 320 | CAO estimate | | | 320 |
| Total A-87 Charge/(Rebate) | <u>1,234</u> | | | | <u>2,027</u> | | | | <u>9,459</u> | | | | <u>7,432</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01042164 - PARTNERSHIP GRANT

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|----------------------|--------------------------------------|------------------------------------|--|----------------------|--------------------------------------|------------------------------------|--|----------------------|--------------------------------------|------------------------------------|--|------------|
| | A-87 Plan Schedule A | Roll Forward Detail 2015-16 Estimate | Roll Forward Detail 2015-16 Actual | Roll Forward Detail 2015-16 Difference | A-87 Plan Schedule A | Roll Forward Detail 2016-17 Estimate | Roll Forward Detail 2016-17 Actual | Roll Forward Detail 2016-17 Difference | A-87 Plan Schedule A | Roll Forward Detail 2017-18 Estimate | Roll Forward Detail 2017-18 Actual | Roll Forward Detail 2017-18 Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | - | - | - | - | 4 | - | - | - | 2 | - | - | - | (2) |
| Dept of Finance | - | - | - | - | 59 | - | - | - | 600 | - | - | - | 541 |
| Annual Audit | - | - | - | - | 17 | - | - | - | 16 | - | - | - | (1) |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | 859 | - | - | - | 859 |
| General Insurance | - | - | - | - | 65 | - | - | - | 69 | - | - | - | 4 |
| Employee Benefits | - | - | - | - | - | - | - | - | 62 | - | - | - | 62 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 62 | - | - | - | 63 | - | - | - | 1 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | - | - | - | - | 207 | - | - | - | 1,671 | - | - | - | 1,464 |
| Roll Forward | - | | | | - | | | | - | | | | - |
| Adjustments: | - | Rounding Adj | | | - | Rounding Adj | | | 1 | Rounding Adj | | | 1 |
| | | | | | | | | | 76 | CAO estimate | | | 76 |
| Total A-87 Charge/(Rebate) | - | | | | 207 | | | | 1,748 | | | | 1,541 |

A-87 COST ALLOCATION DETAIL & COMPARISON

01042168 - JUVENILE PROBATION & CAMP

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 9 | - | - | - | 10 | - | - | - | 6 | 9 | 6 | (3) | (4) |
| Dept of Finance | 747 | - | - | - | 810 | - | - | - | 838 | 747 | 838 | 91 | 28 |
| Annual Audit | 40 | - | - | - | 41 | - | - | - | 43 | 40 | 43 | 3 | 2 |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | 739 | - | - | - | 737 | - | - | - | 859 | 739 | 859 | 120 | 122 |
| General Insurance | 161 | - | - | - | 161 | - | - | - | 182 | 161 | 182 | 21 | 21 |
| Employee Benefits | 40 | - | - | - | 45 | - | - | - | 62 | 40 | 62 | 22 | 17 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 154 | - | - | - | 166 | - | 166 | 166 | 12 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>1,736</u> | - | - | - | <u>1,958</u> | - | - | - | <u>2,156</u> | <u>1,736</u> | <u>2,156</u> | <u>420</u> | <u>198</u> |
| Roll Forward | - | | | | - | | | | 420 | | | | 420 |
| Adjustments: | - | Rounding Adj | | | 1 | Rounding Adj | | | - | Rounding Adj | | | (1) |
| | | | | | | | | | 200 | CAO estimate | | | 200 |
| Total A-87 Charge/(Rebate) | <u><u>1,736</u></u> | | | | <u><u>1,959</u></u> | | | | <u><u>2,776</u></u> | | | | <u><u>817</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01042170 - JJCPA GRANT

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|----------------------|---------------------|----------------|------------|----------------------|---------------------|----------------|------------|----------------------|---------------------|----------------|------------|----------------|
| | A-87 Plan Schedule A | Roll Forward Detail | | | A-87 Plan Schedule A | Roll Forward Detail | | | A-87 Plan Schedule A | Roll Forward Detail | | | |
| | | 2015-16 Estimate | 2015-16 Actual | Difference | | 2016-17 Estimate | 2016-17 Actual | Difference | | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 9 | - | - | - | 10 | - | - | - | 7 | 9 | 7 | (2) | (3) |
| Dept of Finance | 739 | - | - | - | 895 | - | - | - | 416 | 739 | 416 | (323) | (479) |
| Annual Audit | 38 | - | - | - | 44 | - | - | - | 51 | 38 | 51 | 13 | 7 |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | 739 | - | - | - | 737 | - | - | - | - | 739 | - | (739) | (737) |
| General Insurance | 155 | - | - | - | 171 | - | - | - | 213 | 155 | 213 | 58 | 42 |
| Employee Benefits | 40 | - | - | - | 45 | - | - | - | - | 40 | - | (40) | (45) |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 164 | - | - | - | 195 | - | 195 | 195 | 31 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 1,720 | - | - | - | 2,066 | - | - | - | 882 | 1,720 | 882 | (838) | (1,184) |
| Roll Forward | - | | | | - | | | | (838) | | | | (838) |
| Adjustments: | - | Rounding Adj | | | - | Rounding Adj | | | (1) | Rounding Adj | | | (1) |
| | | | | | | | | | 234 | CAO estimate | | | 234 |
| Total A-87 Charge/(Rebate) | <u>1,720</u> | | | | <u>2,066</u> | | | | <u>277</u> | | | | <u>(1,789)</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01042360 - BOAT PATROL

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior Year Variance |
|----------------------------|----------------------|---------------------|----------------|--------------|----------------------|---------------------|----------------|------------|----------------------|---------------------|----------------|----------------|-----------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | 5,304 | - | 5,304 | 5,304 | 834 | - | 834 | 834 | 1,001 | 5,304 | 1,001 | (4,303) | 167 |
| CAO | 12 | 21 | 12 | (9) | 12 | 11 | 12 | 1 | 7 | 12 | 7 | (5) | (5) |
| Dept of Finance | 371 | 203 | 371 | 168 | 525 | 194 | 525 | 331 | 292 | 371 | 292 | (79) | (233) |
| Annual Audit | 50 | 37 | 50 | 13 | 52 | 44 | 52 | 8 | 48 | 50 | 48 | (2) | (4) |
| County Counsel | - | - | - | - | - | - | - | - | 36 | - | 36 | 36 | 36 |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | 1,853 | 2,781 | 1,853 | (928) | 1,730 | 3,004 | 1,730 | (1,274) | 1,922 | 1,853 | 1,922 | 69 | 192 |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 193 | - | 193 | 193 | 182 | - | 182 | 182 | (11) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>7,590</u> | <u>3,042</u> | <u>7,590</u> | <u>4,548</u> | <u>3,346</u> | <u>3,253</u> | <u>3,346</u> | <u>93</u> | <u>3,488</u> | <u>7,590</u> | <u>3,488</u> | <u>(4,102)</u> | <u>142</u> |
| Roll Forward | 4,548 | | | | 93 | | | | (4,102) | | | | (4,195) |
| Adjustments: | (1) | Rounding Adj | | | 1 | Rounding Adj | | | (1) | Rounding Adj | | | (2) |
| | - | | | | - | | | | 219 | CAO estimate | | | 219 |
| Total A-87 Charge/(Rebate) | <u><u>12,137</u></u> | | | | <u><u>3,440</u></u> | | | | <u><u>(396)</u></u> | | | | <u><u>(3,836)</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01052550 - COUNTY SLESF

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | - | - | - | - | - | - | - | - | 5 | - | - | - | - |
| Dept of Finance | 672 | - | - | - | 95 | - | - | - | 825 | 672 | 825 | 153 | 730 |
| Annual Audit | - | - | - | - | - | - | - | - | 39 | - | 39 | 39 | 39 |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | 1,478 | - | - | - | - | - | - | - | 1,719 | 1,478 | 1,719 | 241 | 1,719 |
| General Insurance | - | - | - | - | - | - | - | - | 161 | - | 161 | 161 | 161 |
| Employee Benefits | 80 | - | - | - | - | - | - | - | 124 | 80 | 124 | 44 | 124 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | - | - | - | - | 147 | - | 147 | 147 | 147 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 2,230 | - | - | - | 95 | - | - | - | 3,020 | 2,230 | 3,020 | 790 | 2,925 |
| Roll Forward | - | | | | - | | | | 790 | | | | 790 |
| Adjustments: | - | Rounding Adj | | | - | Rounding Adj | | | 3 | Rounding Adj | | | 3 |
| | - | | | | - | | | | 177 | CAO estimate | | | 177 |
| Total A-87 Charge/(Rebate) | <u>2,230</u> | | | | <u>95</u> | | | | <u>3,990</u> | | | | <u>3,895</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01052557 - YOUTH OFFENDER SUPERVISION

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|----------------------|------------------|----------------|------------|----------------------|------------------|----------------|------------|----------------------|------------------|----------------|------------|-------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 12 | - | - | - | 13 | - | - | - | 11 | 12 | 11 | (1) | (2) |
| Dept of Finance | 790 | - | - | - | 1,143 | - | - | - | 976 | 790 | 976 | 186 | (167) |
| Annual Audit | 52 | - | - | - | 53 | - | - | - | 75 | 52 | 75 | 23 | 22 |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | 739 | - | - | - | 1,473 | - | - | - | 794 | 739 | 794 | 55 | (679) |
| General Insurance | 214 | - | - | - | 207 | - | - | - | 313 | 214 | 313 | 99 | 106 |
| Employee Benefits | 40 | - | - | - | 91 | - | - | - | 62 | 40 | 62 | 22 | (29) |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 198 | - | - | - | 286 | - | 286 | 286 | 88 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>1,847</u> | - | - | - | <u>3,178</u> | - | - | - | <u>2,517</u> | <u>1,847</u> | <u>2,517</u> | <u>670</u> | <u>(661)</u> |
| Roll Forward | - | | | | - | | | | 670 | | | | 670 |
| Adjustments: | - | Rounding Adj | | | - | Rounding Adj | | | - | Rounding Adj | | | - |
| | | | | | | | | | 345 | CAO estimate | | | 345 |
| Total A-87 Charge/(Rebate) | <u><u>1,847</u></u> | | | | <u><u>3,178</u></u> | | | | <u><u>3,532</u></u> | | | | <u><u>354</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01052558 - SB678 COMMUNITY PERFORMANCE INCENTIVE

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|----------------------|------------------|----------------|--------------------------------|----------------------|------------------|----------------|--------------------------------|----------------------|------------------|----------------|--------------------------------|-------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Roll Forward Detail Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Roll Forward Detail Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Roll Forward Detail Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 19 | - | - | - | 20 | - | - | - | 21 | 19 | 21 | 2 | 1 |
| Dept of Finance | 1,178 | - | - | - | 1,310 | - | - | - | 1,144 | 1,178 | 1,144 | (34) | (166) |
| Annual Audit | 82 | - | - | - | 84 | - | - | - | 149 | 82 | 149 | 67 | 65 |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | 1,478 | - | - | - | 1,473 | - | - | - | 775 | 1,478 | 775 | (703) | (698) |
| General Insurance | 334 | - | - | - | 325 | - | - | - | 622 | 334 | 622 | 288 | 297 |
| Employee Benefits | 81 | - | - | - | 91 | - | - | - | 62 | 81 | 62 | (19) | (29) |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 312 | - | - | - | 568 | - | 568 | 568 | 256 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>3,172</u> | - | - | - | <u>3,615</u> | - | - | - | <u>3,341</u> | <u>3,172</u> | <u>3,341</u> | <u>169</u> | <u>(274)</u> |
| Roll Forward Adjustments: | (2) | Rounding Adj | | | (1) | Rounding Adj | | | 169 | | | | 169 |
| | | | | | | | | | 1 | Rounding Adj | | | 2 |
| | | | | | | | | | 684 | CAO estimate | | | 684 |
| Total A-87 Charge/(Rebate) | <u><u>3,170</u></u> | | | | <u><u>3,614</u></u> | | | | <u><u>4,195</u></u> | | | | <u><u>581</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01054010 - CA WASTE MANAGEMENT

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 2 | 3 | 2 | (1) | 2 | 1 | 2 | 1 | 1 | 2 | 1 | (1) | (1) |
| Dept of Finance | 20 | 10 | 20 | 10 | 19 | 10 | 19 | 9 | 18 | 20 | 18 | (2) | (1) |
| Annual Audit | 7 | 5 | 7 | 2 | 7 | 6 | 7 | 1 | 6 | 7 | 6 | (1) | (1) |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | 26 | 24 | 26 | 2 | 26 | 27 | 26 | (1) | 27 | 26 | 27 | 1 | 1 |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 25 | - | 25 | 25 | 24 | - | 24 | 24 | (1) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>55</u> | <u>42</u> | <u>55</u> | <u>13</u> | <u>79</u> | <u>44</u> | <u>79</u> | <u>35</u> | <u>76</u> | <u>55</u> | <u>76</u> | <u>21</u> | <u>(3)</u> |
| Roll Forward | 13 | | | | 35 | | | | 21 | | | | (14) |
| Adjustments: | (1) | Rounding Adj | | | (2) | Rounding Adj | | | 1 | Rounding Adj | | | 3 |
| | - | | | | - | | | | 29 | CAO estimate | | | 29 |
| Total A-87 Charge/(Rebate) | <u><u>67</u></u> | | | | <u><u>112</u></u> | | | | <u><u>127</u></u> | | | | <u><u>15</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01054012 - MENTAL HEALTH SERVICES ACT

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|----------------------|------------------|----------------|--------------------------------|----------------------|------------------|----------------|--------------------------------|----------------------|------------------|----------------|--------------------------------|--------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Roll Forward Detail Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Roll Forward Detail Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Roll Forward Detail Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 286 | 401 | 286 | (115) | 369 | 251 | 369 | 118 | 195 | 286 | 195 | (91) | (174) |
| Dept of Finance | 1,879 | 1,428 | 1,879 | 451 | 1,409 | 1,686 | 1,409 | (277) | 1,381 | 1,879 | 1,381 | (498) | (28) |
| Annual Audit | 1,220 | 708 | 1,220 | 512 | 1,567 | 1,016 | 1,567 | 551 | 1,389 | 1,220 | 1,389 | 169 | (178) |
| County Counsel | - | - | - | - | 265 | - | 265 | 265 | 146 | - | 146 | 146 | (119) |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | 4,962 | 3,765 | 4,962 | 1,197 | 6,102 | 4,827 | 6,102 | 1,275 | 5,815 | 4,962 | 5,815 | 853 | (287) |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 5,843 | - | 5,843 | 5,843 | 5,306 | - | 5,306 | 5,306 | (537) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 8,347 | 6,302 | 8,347 | 2,045 | 15,555 | 7,780 | 15,555 | 7,775 | 14,232 | 8,347 | 14,232 | 5,885 | (1,323) |
| Roll Forward | 2,045 | | | | 7,775 | | | | 5,885 | | | | (1,890) |
| Adjustments: | - | Rounding Adj | | | 1 | Rounding Adj | | | 1 | Rounding Adj | | | - |
| | - | | | | - | | | | 6,392 | CAO estimate | | | 6,392 |
| Total A-87 Charge/(Rebate) | <u>10,392</u> | | | | <u>23,331</u> | | | | <u>26,510</u> | | | | <u>3,179</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01054021 - SUPERIOR REG WORKFORCE ED

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|------------|--------------|----------|------------|----------------|--------------|-----------|----------------|--------------|--------------|--------------|--------------|---------------|
| | A-87 Plan | 2015-16 | 2015-16 | Difference | A-87 Plan | 2016-17 | 2016-17 | Difference | A-87 Plan | 2017-18 | 2017-18 | Difference | |
| | Schedule A | Estimate | Actual | | Schedule A | Estimate | Actual | | Schedule A | Estimate | Actual | | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | - | - | - | - | - | 54 | - | (54) | 52 | - | 52 | 52 | 52 |
| Dept of Finance | 5 | 9 | 5 | (4) | 13 | 369 | 13 | (356) | 349 | 5 | 349 | 344 | 336 |
| Annual Audit | - | - | - | - | - | 217 | - | (217) | 369 | - | 369 | 369 | 369 |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | 1,032 | - | (1,032) | 1,544 | - | 1,544 | 1,544 | 1,544 |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | - | - | - | - | 1,409 | - | 1,409 | 1,409 | 1,409 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>5</u> | <u>9</u> | <u>5</u> | <u>(4)</u> | <u>13</u> | <u>1,672</u> | <u>13</u> | <u>(1,659)</u> | <u>3,723</u> | <u>5</u> | <u>3,723</u> | <u>3,718</u> | <u>3,710</u> |
| Roll Forward | (4) | | | | (1,659) | | | | 3,718 | | | | 5,377 |
| Adjustments: | (1) | Rounding Adj | | | - | Rounding Adj | | | (1) | Rounding Adj | | | (1) |
| | | | | | | | | | 1,697 | CAO estimate | | | 1,697 |
| Total A-87 Charge/(Rebate) | <u>-</u> | | | | <u>(1,646)</u> | | | | <u>9,137</u> | | | | <u>10,783</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01054045 - MOSQUITO ABATEMENT ASSESSMENT AREA

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|----------------------|------------------|----------------|--------------------------------|----------------------|------------------|----------------|--------------------------------|----------------------|------------------|----------------|--------------------------------|-------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Roll Forward Detail Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Roll Forward Detail Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Roll Forward Detail Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 19 | 36 | 19 | (17) | 21 | 19 | 21 | 2 | 12 | 19 | 12 | (7) | (9) |
| Dept of Finance | 342 | 224 | 342 | 118 | 268 | 164 | 268 | 104 | 214 | 342 | 214 | (128) | (54) |
| Annual Audit | 79 | 63 | 79 | 16 | 91 | 78 | 91 | 13 | 87 | 79 | 87 | 8 | (4) |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | 324 | 334 | 324 | (10) | 353 | 372 | 353 | (19) | 364 | 324 | 364 | 40 | 11 |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 338 | - | 338 | 338 | 332 | - | 332 | 332 | (6) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>764</u> | <u>657</u> | <u>764</u> | <u>107</u> | <u>1,071</u> | <u>633</u> | <u>1,071</u> | <u>438</u> | <u>1,009</u> | <u>764</u> | <u>1,009</u> | <u>245</u> | <u>(62)</u> |
| Roll Forward | 107 | | | | 438 | | | | 245 | | | | (193) |
| Adjustments: | - | Rounding Adj | | | - | Rounding Adj | | | - | Rounding Adj | | | - |
| | - | | | | - | | | | 400 | CAO estimate | | | 400 |
| Total A-87 Charge/(Rebate) | <u><u>871</u></u> | | | | <u><u>1,509</u></u> | | | | <u><u>1,654</u></u> | | | | <u><u>145</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01054840 - MEMORIAL HALL TRUST

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | - | - | - | - | - | - | - | - | 2 | - | - | - | 2 |
| Dept of Finance | - | - | - | - | - | - | - | - | 72 | - | - | - | 72 |
| Annual Audit | - | - | - | - | - | - | - | - | 15 | - | - | - | 15 |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | 64 | - | - | - | 64 |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | - | - | - | - | 59 | - | - | - | 59 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | - | - | - | - | - | - | - | - | 212 | - | - | - | 212 |
| Roll Forward | - | | | | - | | | | - | | | | - |
| Adjustments: | - | Rounding Adj | | | - | Rounding Adj | | | - | Rounding Adj | | | - |
| | - | | | | - | | | | 71 | CAO estimate | | | 71 |
| | - | | | | - | | | | | | | | - |
| Total A-87 Charge/(Rebate) | - | | | | - | | | | 283 | | | | 283 |

A-87 COST ALLOCATION DETAIL & COMPARISON

01055011 - IHSS PUBLIC AUTHORITY

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | - | - | - | - | - | - | - | - | 23 | - | - | - | 23 |
| Dept of Finance | - | - | - | - | - | - | - | - | 1,084 | - | - | - | 1,084 |
| Annual Audit | - | - | - | - | - | - | - | - | 166 | - | - | - | 166 |
| County Counsel | - | - | - | - | - | - | - | - | 2,657 | - | - | - | 2,657 |
| Personnel | - | - | - | - | - | - | - | - | (268) | - | - | - | (268) |
| General Insurance | - | - | - | - | - | - | - | - | 694 | - | - | - | 694 |
| Employee Benefits | - | - | - | - | - | - | - | - | (1) | - | - | - | (1) |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | - | - | - | - | 634 | - | - | - | 634 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | - | - | - | - | - | - | - | - | 4,989 | - | - | - | 4,989 |
| Roll Forward | - | | | | - | | | | - | | | | - |
| Adjustments: | - | Rounding Adj | | | - | Rounding Adj | | | - | Rounding Adj | | | - |
| | - | | | | - | | | | 763 | CAO estimate | | | 763 |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | - | | | | - | | | | 5,752 | | | | 5,752 |

A-87 COST ALLOCATION DETAIL & COMPARISON

01055340 - CHILD SUPPORT

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|--------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|--------------|----------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | 7,333 | 5,375 | 7,333 | 1,958 | 7,333 | 7,333 | 7,333 | - | 7,333 | 7,333 | 7,333 | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 79 | 133 | 79 | (54) | 78 | 71 | 78 | 7 | 42 | 79 | 42 | (37) | (36) |
| Dept of Finance | 5,601 | 4,809 | 5,601 | 792 | 5,031 | 5,688 | 5,031 | (657) | 6,003 | 5,601 | 6,003 | 402 | 972 |
| Annual Audit | 337 | 236 | 337 | 101 | 341 | 288 | 341 | 53 | 301 | 337 | 301 | (36) | (40) |
| County Counsel | 501 | 973 | 501 | (472) | 1,799 | 968 | 1,799 | 831 | 3,172 | 501 | 3,172 | 2,671 | 1,373 |
| Personnel | 5,911 | 6,764 | 5,911 | (853) | 5,892 | 7,448 | 5,892 | (1,556) | 6,875 | 5,911 | 6,875 | 964 | 983 |
| Facilities Maint | - | 792 | - | (792) | - | - | - | - | - | - | - | - | - |
| Building Maint | - | 12,831 | - | (12,831) | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | 13,574 | - | (13,574) | - | - | - | - | - | - | - | - | - |
| General Insurance | 2,108 | 2,118 | 2,108 | (10) | 2,090 | 2,189 | 2,090 | (99) | 3,351 | 2,108 | 3,351 | 1,243 | 1,261 |
| Employee Benefits | 323 | 389 | 323 | (66) | 823 | 377 | 823 | 446 | 497 | 323 | 497 | 174 | (326) |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 1,239 | - | 1,239 | 1,239 | 1,138 | - | 1,138 | 1,138 | (101) |
| Adjustments | - | (27,197) | - | 27,197 | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>22,193</u> | <u>20,797</u> | <u>22,193</u> | <u>1,396</u> | <u>24,626</u> | <u>24,362</u> | <u>24,626</u> | <u>264</u> | <u>28,712</u> | <u>22,193</u> | <u>28,712</u> | <u>6,519</u> | <u>4,086</u> |
| Roll Forward | 1,396 | | | | 264 | | | | 6,519 | | | | 6,255 |
| Adjustments: | - | Rounding Adj | | | 1 | Rounding Adj | | | 1 | Rounding Adj | | | - |
| | - | | | | - | | | | 1,371 | CAO estimate | | | 1,371 |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | <u><u>23,589</u></u> | | | | <u><u>24,891</u></u> | | | | <u><u>36,603</u></u> | | | | <u><u>11,712</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01062136 - COURT SECURITY

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 38 | 65 | 38 | (27) | 41 | 33 | 41 | 8 | 27 | 38 | 27 | (11) | (14) |
| Dept of Finance | 1,968 | 1,763 | 1,968 | 205 | 1,732 | 1,891 | 1,732 | (159) | 1,914 | 1,968 | 1,914 | (54) | 182 |
| Annual Audit | 160 | 116 | 160 | 44 | 174 | 133 | 174 | 41 | 190 | 160 | 190 | 30 | 16 |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | 2,956 | 3,006 | 2,956 | (50) | 1,473 | 3,310 | 1,473 | (1,837) | 2,578 | 2,956 | 2,578 | (378) | 1,105 |
| General Insurance | 675 | 615 | 675 | 60 | 763 | 632 | 763 | 131 | 908 | 675 | 908 | 233 | 145 |
| Employee Benefits | 161 | 428 | 161 | (267) | 91 | 168 | 91 | (77) | (257) | 161 | (257) | (418) | (348) |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 650 | - | 650 | 650 | 725 | - | 725 | 725 | 75 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 5,958 | 5,993 | 5,958 | (35) | 4,924 | 6,167 | 4,924 | (1,243) | 6,085 | 5,958 | 6,085 | 127 | 1,161 |
| Roll Forward | (35) | | | | (1,243) | | | | 127 | | | | 1,370 |
| Adjustments: | (1) | Rounding Adj | | | 1 | Rounding Adj | | | 1 | Rounding Adj | | | - |
| | - | | | | - | | | | 874 | CAO estimate | | | 874 |
| Total A-87 Charge/(Rebate) | <u>5,922</u> | | | | <u>3,682</u> | | | | <u>7,087</u> | | | | <u>3,405</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01062150 - LOCAL COMMUNITY CORRECTIONS

| | 2017-18 Roll Forward Detail | | | | 2018-19 Roll Forward Detail | | | | 2019-20 Roll Forward Detail | | | | Prior Year Variance |
|----------------------------|--------------------------------|---------------------|-------------------|------------|--------------------------------|---------------------|-------------------|------------|--------------------------------|---------------------|-------------------|------------|---------------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 93 | 150 | 93 | (57) | 97 | 82 | 97 | 15 | 105 | 93 | 105 | 12 | 8 |
| Dept of Finance | 3,284 | 2,913 | 3,284 | 371 | 3,157 | 2,923 | 3,157 | 234 | 3,624 | 3,284 | 3,624 | 340 | 467 |
| Annual Audit | 398 | 265 | 398 | 133 | 412 | 331 | 412 | 81 | 750 | 398 | 750 | 352 | 338 |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | 4,433 | 4,509 | 4,433 | (76) | 3,683 | 4,138 | 3,683 | (455) | 4,174 | 4,433 | 4,174 | (259) | 491 |
| General Insurance | 1,619 | 1,411 | 1,619 | 208 | 1,606 | 1,573 | 1,606 | 33 | 3,140 | 1,619 | 3,140 | 1,521 | 1,534 |
| Employee Benefits | 242 | 260 | 242 | (18) | 227 | 210 | 227 | 17 | 311 | 242 | 311 | 69 | 84 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 1,538 | - | 1,538 | 1,538 | 2,865 | - | 2,865 | 2,865 | 1,327 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 10,069 | 9,508 | 10,069 | 561 | 10,720 | 9,257 | 10,720 | 1,463 | 14,969 | 10,069 | 14,969 | 4,900 | 4,249 |
| Roll Forward | 561 | | | | 1,463 | | | | 4,900 | | | | 3,437 |
| Adjustments: | (1) | Rounding Adj | | | 3 | Rounding Adj | | | (1) | Rounding Adj | | | (4) |
| | - | | | | - | | | | 3,451 | CAO estimate | | | 3,451 |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | 10,629 | | | | 12,186 | | | | 23,319 | | | | 11,133 |

A-87 COST ALLOCATION DETAIL & COMPARISON

01200000 - ROAD

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | 2,287 | 393 | 2,287 | 1,894 | 2,059 | 1,138 | 2,059 | 921 | 2,059 | 2,287 | 2,059 | (228) | - |
| Equipment Use | - | 3,191 | - | (3,191) | - | - | - | - | - | - | - | - | - |
| CAO | 1,247 | 1,620 | 1,247 | (373) | 910 | 1,234 | 910 | (324) | 832 | 1,247 | 832 | (415) | (78) |
| Dept of Finance | 23,359 | 15,401 | 23,359 | 7,958 | 20,797 | 25,078 | 20,797 | (4,281) | 21,757 | 23,359 | 21,757 | (1,602) | 960 |
| Annual Audit | 5,316 | 5,609 | 5,316 | (293) | 3,864 | 5,000 | 3,864 | (1,136) | 5,930 | 5,316 | 5,930 | 614 | 2,066 |
| County Counsel | - | - | - | - | 4,153 | - | 4,153 | 4,153 | 5,505 | - | 5,505 | 5,505 | 1,352 |
| Personnel | 20,721 | 14,177 | 20,721 | 6,544 | 25,631 | 22,773 | 25,631 | 2,858 | 24,848 | 20,721 | 24,848 | 4,127 | (783) |
| Facilities Maint | - | 469 | - | (469) | - | - | - | - | - | - | - | - | - |
| General Insurance | 61,855 | 26,259 | 61,855 | 35,596 | 153,331 | 53,725 | 153,331 | 99,606 | 205,541 | 61,855 | 205,541 | 143,686 | 52,210 |
| Employee Benefits | 958 | 992 | 958 | (34) | 1,575 | (1,327) | 1,575 | 2,902 | 1,943 | 958 | 1,943 | 985 | 368 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 14,388 | - | 14,388 | 14,388 | 22,641 | - | 22,641 | 22,641 | 8,253 |
| Adjustments | - | (469) | - | 469 | - | - | - | - | - | - | - | - | - |
| Subtotal | 115,743 | 67,642 | 115,743 | 48,101 | 226,708 | 107,621 | 226,708 | 119,087 | 291,056 | 115,743 | 291,056 | 175,313 | 64,348 |
| Roll Forward | 48,101 | | | | 119,087 | | | | 175,313 | | | | 56,226 |
| Adjustments: | 2 | Rounding Adj | | | - | Rounding Adj | | | (1) | Rounding Adj | | | (1) |
| | - | | | | - | | | | 27,274 | CAO estimate | | | 27,274 |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | <u>163,846</u> | | | | <u>345,795</u> | | | | <u>493,642</u> | | | | <u>147,847</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01401140 - ADVERTISING COUNTY RESOURCES

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | - | - | - | - | - | - | - | - | 1 | - | - | - | 1 |
| Dept of Finance | - | - | - | - | - | - | - | - | 10 | - | - | - | 10 |
| Annual Audit | - | - | - | - | - | - | - | - | 5 | - | - | - | 5 |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | 20 | - | - | - | 20 |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | - | - | - | - | 19 | - | - | - | 19 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | - | - | - | - | - | - | - | - | 55 | - | - | - | 55 |
| Roll Forward | - | | | | - | | | | - | | | | - |
| Adjustments: | - | Rounding Adj | | | - | Rounding Adj | | | - | Rounding Adj | | | - |
| | - | | | | - | | | | 22 | CAO estimate | | | 22 |
| | - | | | | - | | | | | | | | - |
| Total A-87 Charge/(Rebate) | <u>-</u> | | | | <u>-</u> | | | | <u>77</u> | | | | <u>77</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01602270 - FISH & GAME COMMISSION

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year Variance |
|--------------------------|----------------------|------------------|----------------|------------|----------------------|------------------|----------------|------------|----------------------|------------------|----------------|------------|---------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 1 | 2 | 1 | (1) | 2 | 1 | 2 | 1 | 1 | 1 | 1 | - | (1) |
| Dept of Finance | 317 | 358 | 317 | (41) | 371 | 68 | 371 | 303 | 69 | 317 | 69 | (248) | (302) |
| Annual Audit | 5 | 3 | 5 | 2 | 7 | 5 | 7 | 2 | 6 | 5 | 6 | 1 | (1) |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | 739 | 752 | 739 | (13) | 737 | - | 737 | 737 | - | 739 | - | (739) | (737) |
| General Insurance | 22 | 14 | 22 | 8 | 26 | 24 | 26 | 2 | 25 | 22 | 25 | 3 | (1) |
| Employee Benefits | 40 | 43 | 40 | (3) | 45 | - | 45 | 45 | - | 40 | - | (40) | (45) |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 25 | - | 25 | 25 | 23 | - | 23 | 23 | (2) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 1,124 | 1,172 | 1,124 | (48) | 1,213 | 98 | 1,213 | 1,115 | 124 | 1,124 | 124 | (1,000) | (1,089) |
| Roll Forward | (48) | | | | 1,115 | | | | (1,000) | | | | (2,115) |
| Adjustments: | 2 | Rounding Adj | | | (1) | Rounding Adj | | | (2) | Rounding Adj | | | (1) |
| | - | | | | - | | | | 28 | CAO estimate | | | 28 |
| Total A-87 Charge/(Reb): | <u>1,078</u> | | | | <u>2,327</u> | | | | <u>(850)</u> | | | | <u>(3,177)</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

01906020 - OFFICE OF EDUCATION

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | 6,478 | 5,182 | 6,478 | 1,296 | 6,478 | 6,478 | 6,478 | - | - | 6,478 | - | (6,478) | (6,478) |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 13 | 23 | 13 | (10) | 19 | 17 | 19 | 2 | 15 | 13 | 15 | 2 | (4) |
| Dept of Finance | 94,436 | 69,959 | 94,436 | 24,477 | 112,893 | 93,628 | 112,893 | 19,265 | 94,850 | 94,436 | 94,850 | 414 | (18,043) |
| Annual Audit | 57 | 41 | 57 | 16 | 81 | 69 | 81 | 12 | 106 | 57 | 106 | 49 | 25 |
| County Counsel | - | - | - | - | 424 | - | 424 | 424 | - | - | - | - | (424) |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Facilities Maint | - | 685 | - | (685) | - | - | - | - | - | - | - | - | - |
| Building Maint | - | 2,922 | - | (2,922) | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | 508 | 536 | 508 | (28) | 609 | 630 | 609 | (21) | 445 | 508 | 445 | (63) | (164) |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 302 | - | 302 | 302 | 406 | - | 406 | 406 | 104 |
| Adjustments | - | (3,607) | - | 3,607 | - | - | - | - | - | - | - | - | - |
| Subtotal | 101,492 | 75,741 | 101,492 | 25,751 | 120,806 | 100,822 | 120,806 | 19,984 | 95,822 | 101,492 | 95,822 | (5,670) | (24,984) |
| Roll Forward | 25,751 | | | | 19,984 | | | | (5,670) | | | | (25,654) |
| Adjustments: | 2 | Rounding Adj | | | 3 | Rounding Adj | | | 1 | Rounding Adj | | | (2) |
| | - | | | | - | | | | 489 | CAO estimate | | | 489 |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | 127,245 | | | | 140,793 | | | | 90,642 | | | | (50,151) |

A-87 COST ALLOCATION DETAIL & COMPARISON

02000000 - SOLID WASTE

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-----------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | 139 | 43 | 139 | 96 | 369 | 156 | 369 | 213 | 369 | 139 | 369 | 230 | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 422 | 841 | 422 | (419) | 492 | 293 | 492 | 199 | 389 | 422 | 389 | (33) | (103) |
| Dept of Finance | 7,755 | 7,803 | 7,755 | (48) | 19,990 | 6,429 | 19,990 | 13,561 | 6,917 | 7,755 | 6,917 | (838) | (13,073) |
| Annual Audit | 1,800 | 1,486 | 1,800 | 314 | 2,085 | 1,186 | 2,085 | 899 | 2,770 | 1,800 | 2,770 | 970 | 685 |
| County Counsel | - | - | - | - | 31,514 | - | 31,514 | 31,514 | 3,719 | - | 3,719 | 3,719 | (27,795) |
| Personnel | 5,060 | 5,261 | 5,060 | (201) | 4,419 | 4,896 | 4,419 | (477) | 5,081 | 5,060 | 5,081 | 21 | 662 |
| Facilities Maint | - | 7,445 | - | (7,445) | - | - | - | - | - | - | - | - | - |
| General Insurance | 7,357 | 7,996 | 7,357 | (639) | 8,221 | 5,682 | 8,221 | 2,539 | 11,731 | 7,357 | 11,731 | 4,374 | 3,510 |
| Employee Benefits | 282 | 302 | 282 | (20) | 273 | (138) | 273 | 411 | (38) | 282 | (38) | (320) | (311) |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 7,777 | - | 7,777 | 7,777 | 10,582 | - | 10,582 | 10,582 | 2,805 |
| Adjustments | - | (7,445) | - | 7,445 | - | - | - | - | - | - | - | - | - |
| Subtotal | 22,815 | 23,732 | 22,815 | (917) | 75,140 | 18,504 | 75,140 | 56,636 | 41,520 | 22,815 | 41,520 | 18,705 | (33,620) |
| Roll Forward | (917) | | | | 56,636 | | | | 18,705 | | | | (37,931) |
| Adjustments: | 2 | Rounding Adj | | | - | Rounding Adj | | | - | Rounding Adj | | | - |
| | - | | | | - | | | | 12,748 | CAO estimate | | | 12,748 |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | <u>21,900</u> | | | | <u>131,776</u> | | | | <u>72,973</u> | | | | <u>(58,803)</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

02040205 - ORLAND AIRPORT

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 33 | 118 | 33 | (85) | 96 | 41 | 96 | 55 | 28 | 33 | 28 | (5) | (68) |
| Dept of Finance | 513 | 744 | 513 | (231) | 692 | 663 | 692 | 29 | 673 | 513 | 673 | 160 | (19) |
| Annual Audit | 142 | 208 | 142 | (66) | 408 | 168 | 408 | 240 | 200 | 142 | 200 | 58 | (208) |
| County Counsel | - | - | - | - | 477 | - | 477 | 477 | 134 | - | 134 | 134 | (343) |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Facilities Maint | - | 250 | - | (250) | - | - | - | - | - | - | - | - | - |
| General Insurance | 580 | 1,107 | 580 | (527) | 1,588 | 797 | 1,588 | 791 | 839 | 580 | 839 | 259 | (749) |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 1,521 | - | 1,521 | 1,521 | 765 | - | 765 | 765 | (756) |
| Adjustments | - | (250) | - | 250 | - | - | - | - | - | - | - | - | - |
| Subtotal | 1,268 | 2,177 | 1,268 | (909) | 4,782 | 1,669 | 4,782 | 3,113 | 2,639 | 1,268 | 2,639 | 1,371 | (2,143) |
| Roll Forward | (909) | | | | 3,113 | | | | 1,371 | | | | (1,742) |
| Adjustments: | - | Rounding Adj | | | - | Rounding Adj | | | 1 | Rounding Adj | | | 1 |
| | - | | | | - | | | | 922 | CAO estimate | | | 922 |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | <u>359</u> | | | | <u>7,895</u> | | | | <u>4,933</u> | | | | <u>(2,962)</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

02040207 - WILLOWS AIRPORT

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|-------------------------|--|-------------------|------------|-------------------------|--|-------------------|------------|-------------------------|--|-------------------|------------|--------------|
| | A-87 Plan Schedule A | Roll Forward Detail 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | Roll Forward Detail 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | Roll Forward Detail 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 35 | 134 | 35 | (99) | 97 | 92 | 97 | 5 | 27 | 35 | 27 | (8) | (70) |
| Dept of Finance | 627 | 950 | 627 | (323) | 803 | 1,139 | 803 | (336) | 590 | 627 | 590 | (37) | (213) |
| Annual Audit | 148 | 236 | 148 | (88) | 410 | 372 | 410 | 38 | 200 | 148 | 200 | 52 | (210) |
| County Counsel | - | - | - | - | 4,039 | - | 4,039 | 4,039 | 5,272 | - | 5,272 | 5,272 | 1,233 |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Facilities Maint | - | 1,089 | - | (1,089) | - | - | - | - | - | - | - | - | - |
| General Insurance | 601 | 1,254 | 601 | (653) | 1,598 | 1,768 | 1,598 | (170) | 818 | 601 | 818 | 217 | (780) |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 1,530 | - | 1,530 | 1,530 | 747 | - | 747 | 747 | (783) |
| Adjustments | - | (1,089) | - | 1,089 | - | - | - | - | - | - | - | - | - |
| Subtotal | 1,411 | 2,574 | 1,411 | (1,163) | 8,477 | 3,371 | 8,477 | 5,106 | 7,654 | 1,411 | 7,654 | 6,243 | (823) |
| Roll Forward | (1,163) | | | | 5,106 | | | | 6,243 | | | | 1,137 |
| Adjustments: | (1) | Rounding Adj | | | (1) | Rounding Adj | | | - | Rounding Adj | | | 1 |
| | - | | | | - | | | | 899 | CAO estimate | | | 899 |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | <u>247</u> | | | | <u>13,582</u> | | | | <u>14,796</u> | | | | <u>1,214</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

02200000 - FLEET OPERATIONS

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 134 | 203 | 134 | (69) | 126 | 119 | 126 | 7 | 120 | 134 | 120 | (14) | (6) |
| Dept of Finance | 4,467 | 2,971 | 4,467 | 1,496 | 3,531 | 3,401 | 3,531 | 130 | 3,873 | 4,467 | 3,873 | (594) | 342 |
| Annual Audit | 570 | 359 | 570 | 211 | 535 | 481 | 535 | 54 | 856 | 570 | 856 | 286 | 321 |
| County Counsel | - | - | - | - | - | - | - | - | 36 | - | 36 | 36 | 36 |
| Personnel | 2,956 | 3,006 | 2,956 | (50) | 2,946 | 3,301 | 2,946 | (355) | 3,438 | 2,956 | 3,438 | 482 | 492 |
| General Insurance | 2,374 | 1,993 | 2,374 | 381 | 2,371 | 2,346 | 2,371 | 25 | 3,950 | 2,374 | 3,950 | 1,576 | 1,579 |
| Employee Benefits | 161 | 171 | 161 | (10) | 182 | 423 | 182 | (241) | 249 | 161 | 249 | 88 | 67 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 1,994 | - | 1,994 | 1,994 | 3,268 | - | 3,268 | 3,268 | 1,274 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 10,662 | 8,703 | 10,662 | 1,959 | 11,685 | 10,071 | 11,685 | 1,614 | 15,790 | 10,662 | 15,790 | 5,128 | 4,105 |
| Roll Forward | 1,959 | | | | 1,614 | | | | 5,128 | | | | 3,514 |
| Adjustments: | - | Rounding Adj | | | 1 | Rounding Adj | | | (2) | Rounding Adj | | | (3) |
| | - | | | | - | | | | 3,937 | CAO estimate | | | 3,937 |
| Total A-87 Charge/(Rebate) | <u>12,621</u> | | | | <u>13,300</u> | | | | <u>24,853</u> | | | | <u>11,553</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

02210000 - UNDERGROUND STORAGE TANKS

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior Year |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|--------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 26 | 44 | 26 | (18) | 27 | 24 | 27 | 3 | 16 | 26 | 16 | (10) | (11) |
| Dept of Finance | 516 | 282 | 516 | 234 | 244 | 372 | 244 | (128) | 273 | 516 | 273 | (243) | 29 |
| Annual Audit | 110 | 79 | 110 | 31 | 115 | 96 | 115 | 19 | 116 | 110 | 116 | 6 | 1 |
| County Counsel | - | - | - | - | 2,517 | - | 2,517 | 2,517 | 1,830 | - | 1,830 | 1,830 | (687) |
| Personnel | (220) | - | (220) | (220) | (1,313) | (112) | (1,313) | (1,201) | (756) | (220) | (756) | (536) | 557 |
| General Insurance | 448 | 417 | 448 | 31 | 447 | 458 | 447 | (11) | 484 | 448 | 484 | 36 | 37 |
| Employee Benefits | (118) | - | (118) | (118) | (142) | - | (142) | (142) | (654) | (118) | (654) | (536) | (512) |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 429 | - | 429 | 429 | 442 | - | 442 | 442 | 13 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 762 | 822 | 762 | (60) | 2,324 | 838 | 2,324 | 1,486 | 1,751 | 762 | 1,751 | 989 | (573) |
| Roll Forward | (60) | | | | 1,486 | | | | 989 | | | | (497) |
| Adjustments: | (1) | Rounding Adj | | | 4 | Rounding Adj | | | 2 | Rounding Adj | | | (2) |
| | - | | | | - | | | | 532 | CAO estimate | | | 532 |
| Total A-87 Charge/(Rebate) | <u>701</u> | | | | <u>3,814</u> | | | | <u>3,274</u> | | | | <u>(540)</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

02220000 - VEGETATION & ENVIRONMENTAL MGMT

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year Variance |
|----------------------------|-------------------------|--|--|-----------------------------------|-------------------------|--|--|-----------------------------------|-------------------------|--|--|-----------------------------------|---------------------------|
| | A-87 Plan Schedule A | Roll Forward Detail 2015-16 Estimate | Roll Forward Detail 2015-16 Actual | Roll Forward Detail Difference | A-87 Plan Schedule A | Roll Forward Detail 2016-17 Estimate | Roll Forward Detail 2016-17 Actual | Roll Forward Detail Difference | A-87 Plan Schedule A | Roll Forward Detail 2017-18 Estimate | Roll Forward Detail 2017-18 Actual | Roll Forward Detail Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 13 | 20 | 13 | (7) | 13 | 10 | 13 | 3 | 7 | 13 | 7 | (6) | (6) |
| Dept of Finance | 289 | 101 | 289 | 188 | 155 | 125 | 155 | 30 | 126 | 289 | 126 | (163) | (29) |
| Annual Audit | 56 | 36 | 56 | 20 | 57 | 42 | 57 | 15 | 51 | 56 | 51 | (5) | (6) |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | 229 | 189 | 229 | 40 | 223 | 199 | 223 | 24 | 215 | 229 | 215 | (14) | (8) |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 213 | - | 213 | 213 | 196 | - | 196 | 196 | (17) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>587</u> | <u>346</u> | <u>587</u> | <u>241</u> | <u>661</u> | <u>376</u> | <u>661</u> | <u>285</u> | <u>595</u> | <u>587</u> | <u>595</u> | <u>8</u> | <u>(66)</u> |
| Roll Forward | 241 | | | | 285 | | | | 8 | | | | (277) |
| Adjustments: | - | Rounding Adj | | | 2 | Rounding Adj | | | 1 | Rounding Adj | | | (1) |
| | - | | | | - | | | | 236 | CAO estimate | | | 236 |
| Total A-87 Charge/(Rebate) | <u><u>828</u></u> | | | | <u><u>948</u></u> | | | | <u><u>840</u></u> | | | | <u><u>(108)</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

02260000 - PUBLIC WORKS AGENCY

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year Variance |
|----------------------------|-------------------------|---------------------|-------------------|-----------------------------------|-------------------------|---------------------|-------------------|-----------------------------------|-------------------------|---------------------|-------------------|-----------------------------------|---------------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Roll Forward Detail Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Roll Forward Detail Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Roll Forward Detail Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | 638 | 637 | 638 | 1 | 656 | 2,337 | 656 | (1,681) | 656 | 638 | 656 | 18 | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 167 | 231 | 167 | (64) | 182 | 219 | 182 | (37) | 54 | 167 | 54 | (113) | (128) |
| Dept of Finance | 5,967 | 4,854 | 5,967 | 1,113 | 7,539 | 5,581 | 7,539 | 1,958 | 6,536 | 5,967 | 6,536 | 569 | (1,003) |
| Annual Audit | 712 | 409 | 712 | 303 | 773 | 888 | 773 | (115) | 384 | 712 | 384 | (328) | (389) |
| County Counsel | 44,733 | 74,071 | 44,733 | (29,338) | 3,933 | 66,425 | 3,933 | (62,492) | 14,016 | 44,733 | 14,016 | (30,717) | 10,083 |
| Personnel | 4,182 | 5,261 | 4,182 | (1,079) | 3,419 | 5,586 | 3,419 | (2,167) | 6,373 | 4,182 | 6,373 | 2,191 | 2,954 |
| Facilities Maint | - | 632 | - | (632) | - | - | - | - | - | - | - | - | - |
| General Insurance | 12,315 | 9,082 | 12,315 | 3,233 | 12,245 | 15,051 | 12,245 | (2,806) | 11,404 | 12,315 | 11,404 | (911) | (841) |
| Employee Benefits | 525 | 302 | 525 | 223 | 516 | 845 | 516 | (329) | 544 | 525 | 544 | 19 | 28 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 2,883 | - | 2,883 | 2,883 | 1,466 | - | 1,466 | 1,466 | (1,417) |
| Adjustments | - | (632) | - | 632 | - | - | - | - | - | - | - | - | - |
| Subtotal | 69,239 | 94,847 | 69,239 | (25,608) | 32,146 | 96,932 | 32,146 | (64,786) | 41,433 | 69,239 | 41,433 | (27,806) | 9,287 |
| Roll Forward | (25,608) | | | | (64,786) | | | | (27,806) | | | | 36,980 |
| Adjustments: | 1 | Rounding Adj | | | (2) | Rounding Adj | | | (1) | Rounding Adj | | | 1 |
| | - | | | | - | | | | 1,766 | CAO estimate | | | 1,766 |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | <u>43,632</u> | | | | <u>(32,642)</u> | | | | <u>15,392</u> | | | | <u>48,034</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

02261000 - PCDS PERMIT CENTER

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | - | - | - | - | - | - | - | - | 15 | - | - | - | 15 |
| Dept of Finance | - | - | - | - | - | - | - | - | 180 | - | - | - | 180 |
| Annual Audit | - | - | - | - | - | - | - | - | 105 | - | - | - | 105 |
| County Counsel | - | - | - | - | - | - | - | - | 219 | - | - | - | 219 |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | 439 | - | - | - | 439 |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | - | - | - | - | 400 | - | - | - | 400 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | - | - | - | - | - | - | - | - | 1,358 | - | - | - | 1,358 |
| Roll Forward | - | | | | - | | | | - | | | | - |
| Adjustments: | - | Rounding Adj | | | - | Rounding Adj | | | - | Rounding Adj | | | - |
| | - | | | | - | | | | 482 | CAO estimate | | | 482 |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | - | | | | - | | | | 1,840 | | | | 1,840 |

A-87 COST ALLOCATION DETAIL & COMPARISON

02261120 - COUNTY FACILITIES ISF

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | 1,008 | 575 | 1,008 | 433 | 988 | 1,006 | 988 | (18) | 989 | 1,008 | 989 | (19) | 1 |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 207 | - | 207 | 207 | 332 | 6 | 332 | 326 | 206 | 207 | 206 | (1) | (126) |
| Dept of Finance | 8,228 | 6,725 | 8,228 | 1,503 | 7,272 | 7,229 | 7,272 | 43 | 10,920 | 8,228 | 10,920 | 2,692 | 3,648 |
| Annual Audit | 883 | - | 883 | 883 | 1,407 | 23 | 1,407 | 1,384 | 1,471 | 883 | 1,471 | 588 | 64 |
| County Counsel | - | - | - | - | 36 | - | 36 | 36 | 3,755 | - | 3,755 | 3,755 | 3,719 |
| Personnel | 10,344 | 8,786 | 10,344 | 1,558 | 8,102 | 10,622 | 8,102 | (2,520) | 11,827 | 10,344 | 11,827 | 1,483 | 3,725 |
| Facilities Maint | - | 1,359 | - | (1,359) | - | - | - | - | - | - | - | - | - |
| Building Maint | - | 4,616 | - | (4,616) | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | 1,248 | - | (1,248) | - | - | - | - | - | - | - | - | - |
| General Insurance | 5,000 | 1,484 | 5,000 | 3,516 | 6,878 | 1,854 | 6,878 | 5,024 | 7,818 | 5,000 | 7,818 | 2,818 | 940 |
| Employee Benefits | 565 | 775 | 565 | (210) | 500 | 317 | 500 | 183 | 870 | 565 | 870 | 305 | 370 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 5,246 | - | 5,246 | 5,246 | 5,621 | - | 5,621 | 5,621 | 375 |
| Adjustments | - | (7,223) | - | 7,223 | - | - | - | - | - | - | - | - | - |
| Subtotal | 26,235 | 18,345 | 26,235 | 7,890 | 30,761 | 21,057 | 30,761 | 9,704 | 43,477 | 26,235 | 43,477 | 17,242 | 12,716 |
| Roll Forward | 7,890 | | | | 9,704 | | | | 17,242 | | | | 7,538 |
| Adjustments: | 2 | Rounding Adj | | | 1 | Rounding Adj | | | 3 | Rounding Adj | | | 2 |
| | - | | | | - | | | | 6,771 | CAO estimate | | | 6,771 |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | <u>34,127</u> | | | | <u>40,466</u> | | | | <u>67,493</u> | | | | <u>27,027</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

02270000 - CENTRAL SERVICES

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|----------------------|--------------------------------------|------------------------------------|--|----------------------|--------------------------------------|------------------------------------|--|----------------------|--------------------------------------|------------------------------------|--|-------------------|
| | A-87 Plan Schedule A | Roll Forward Detail 2015-16 Estimate | Roll Forward Detail 2015-16 Actual | Roll Forward Detail 2015-16 Difference | A-87 Plan Schedule A | Roll Forward Detail 2016-17 Estimate | Roll Forward Detail 2016-17 Actual | Roll Forward Detail 2016-17 Difference | A-87 Plan Schedule A | Roll Forward Detail 2017-18 Estimate | Roll Forward Detail 2017-18 Actual | Roll Forward Detail 2017-18 Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 3 | 5 | 3 | (2) | 3 | 2 | 3 | 1 | 2 | 3 | 2 | (1) | (1) |
| Dept of Finance | 85 | 43 | 85 | 42 | 60 | 51 | 60 | 9 | 183 | 85 | 183 | 98 | 123 |
| Annual Audit | 11 | 8 | 11 | 3 | 12 | 10 | 12 | 2 | 11 | 11 | 11 | - | (1) |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | 46 | 44 | 46 | 2 | 47 | 48 | 47 | (1) | 45 | 46 | 45 | (1) | (2) |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 45 | - | 45 | 45 | 41 | - | 41 | 41 | (4) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>145</u> | <u>100</u> | <u>145</u> | <u>45</u> | <u>167</u> | <u>111</u> | <u>167</u> | <u>56</u> | <u>282</u> | <u>145</u> | <u>282</u> | <u>137</u> | <u>115</u> |
| Roll Forward | 45 | | | | 56 | | | | 137 | | | | 81 |
| Adjustments: | 1 | Rounding Adj | | | - | Rounding Adj | | | (1) | Rounding Adj | | | (1) |
| | - | | | | - | | | | 50 | CAO estimate | | | 50 |
| Total A-87 Charge/(Rebate) | <u><u>191</u></u> | | | | <u><u>223</u></u> | | | | <u><u>468</u></u> | | | | <u><u>245</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

02280000 - DATA PROCESSING ISF

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | 261 | 163 | 261 | 98 | 257 | 259 | 257 | (2) | 257 | 261 | 257 | (4) | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 76 | 132 | 76 | (56) | 88 | 71 | 88 | 17 | 61 | 76 | 61 | (15) | (27) |
| Dept of Finance | 5,189 | 599 | 5,189 | 4,590 | 14,444 | 3,748 | 14,444 | 10,696 | 8,271 | 5,189 | 8,271 | 3,082 | (6,173) |
| Annual Audit | 323 | 234 | 323 | 89 | 375 | 287 | 375 | 88 | 436 | 323 | 436 | 113 | 61 |
| County Counsel | - | - | - | - | - | - | - | - | 1,750 | - | 1,750 | 1,750 | 1,750 |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Facilities Maint | - | 78 | - | (78) | - | - | - | - | - | - | - | - | - |
| Building Maint | - | 1,023 | - | (1,023) | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | 272 | - | (272) | - | - | - | - | - | - | - | - | - |
| General Insurance | 1,389 | 1,327 | 1,389 | 62 | 1,539 | 1,443 | 1,539 | 96 | 1,928 | 1,389 | 1,928 | 539 | 389 |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 1,399 | - | 1,399 | 1,399 | 1,665 | - | 1,665 | 1,665 | 266 |
| Adjustments | - | (1,373) | - | 1,373 | - | - | - | - | - | - | - | - | - |
| Subtotal | 7,238 | 2,455 | 7,238 | 4,783 | 18,102 | 5,808 | 18,102 | 12,294 | 14,368 | 7,238 | 14,368 | 7,130 | (3,734) |
| Roll Forward | 4,783 | Rounding Adj | | | 12,294 | Rounding Adj | | | 7,130 | Rounding Adj | | | (5,164) |
| Adjustments: | 1 | | | | 2 | | | | - | | | | (2) |
| | - | | | | - | | | | 2,005 | CAO estimate | | | 2,005 |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | <u>12,022</u> | | | | <u>30,398</u> | | | | <u>23,503</u> | | | | <u>(6,895)</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

03230000 - FIRE CHIEF'S ASSOCIATION

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior Year Variance |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|---------------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | - | 1 | - | (1) | - | - | - | - | - | - | - | - | - |
| Dept of Finance | - | 2 | - | (2) | - | 2 | - | (2) | - | - | - | - | - |
| Annual Audit | - | 1 | - | (1) | - | 1 | - | (1) | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | 4 | - | (4) | - | 5 | - | (5) | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | - | 8 | - | (8) | - | 8 | - | (8) | - | - | - | - | - |
| Roll Forward | (8) | | | | (8) | | | | - | | | | 8 |
| Adjustments: | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | <u>(8)</u> | | | | <u>(8)</u> | | | | <u>-</u> | | | | <u>8</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

04050000 - COURT

| | 2017-17 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior Year Variance |
|----------------------------|----------------------|---------------------|----------------|------------|----------------------|---------------------|----------------|------------|----------------------|---------------------|----------------|------------|---------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | 58,200 | - | (58,200) | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 432 | - | 432 | 432 | 443 | - | 443 | 443 | 236 | 432 | 236 | (196) | (207) |
| Dept of Finance | 3,677 | 548 | 3,677 | 3,129 | 3,094 | 574 | 3,094 | 2,520 | 4,086 | 3,677 | 4,086 | 409 | 992 |
| Annual Audit | 1,842 | - | 1,842 | 1,842 | 1,880 | - | 1,880 | 1,880 | 1,685 | 1,842 | 1,685 | (157) | (195) |
| County Counsel | - | - | - | - | - | - | - | - | 977 | - | 977 | 977 | 977 |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Facilities Maint | - | (51,680) | - | 51,680 | - | - | - | - | - | - | - | - | - |
| Building Maint | - | 30,849 | - | (30,849) | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | 11,556 | - | (11,556) | - | - | - | - | - | - | - | - | - |
| General Insurance | 15,356 | 9,072 | 15,356 | 6,284 | 15,580 | 8,652 | 15,580 | 6,928 | 18,056 | 15,356 | 18,056 | 2,700 | 2,476 |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 7,012 | - | 7,012 | 7,012 | 6,436 | - | 6,436 | 6,436 | (576) |
| Adjustments | - | 9,275 | - | (9,275) | - | - | - | - | - | - | - | - | - |
| Subtotal | 21,307 | 67,820 | 21,307 | (46,513) | 28,009 | 9,226 | 28,009 | 18,783 | 31,476 | 21,307 | 31,476 | 10,169 | 3,467 |
| Roll Forward Adjustments: | (46,513) | | | | 18,783 | | | | 10,169 | | | | (8,614) |
| Rounding Adj | 2 | | | | - | | | | - | | | | - |
| CAO estimate | - | | | | - | | | | 7,753 | | | | 7,753 |
| - | - | | | | - | | | | - | | | | - |
| - | - | | | | - | | | | - | | | | - |
| - | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | <u>(25,204)</u> | | | | <u>46,792</u> | | | | <u>49,398</u> | | | | <u>2,606</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

04100000 - LAW LIBRARY

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 1 | 2 | 1 | (1) | 1 | 1 | 1 | - | 1 | 1 | 1 | - | - |
| Dept of Finance | 15 | 7 | 15 | 8 | 76 | 20 | 76 | 56 | 40 | 15 | 40 | 25 | (36) |
| Annual Audit | 4 | 4 | 4 | - | 4 | 4 | 4 | - | 4 | 4 | 4 | - | - |
| County Counsel | - | - | - | - | - | - | - | - | 401 | - | 401 | 401 | 401 |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | 15 | 18 | 15 | (3) | 15 | 21 | 15 | (6) | 17 | 15 | 17 | 2 | 2 |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 14 | - | 14 | 14 | 16 | - | 16 | 16 | 2 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>35</u> | <u>31</u> | <u>35</u> | <u>4</u> | <u>110</u> | <u>46</u> | <u>110</u> | <u>64</u> | <u>479</u> | <u>35</u> | <u>479</u> | <u>444</u> | <u>369</u> |
| Roll Forward | 4 | | | | 64 | | | | 444 | | | | 380 |
| Adjustments: | (1) | | | | (1) | | | | (1) | Rounding Adj | | | - |
| | - | | | | - | | | | 19 | CAO estimate | | | 19 |
| Total A-87 Charge/(Rebate) | <u><u>38</u></u> | | | | <u><u>173</u></u> | | | | <u><u>941</u></u> | | | | <u><u>768</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

04250000 - LOCAL TRANSPORTATION TRUST

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior Year Variance |
|----------------------------|----------------------|---------------------|----------------|--------------|----------------------|---------------------|----------------|--------------|----------------------|---------------------|----------------|--------------|---------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | 48 | - | (48) | - | 177 | - | (177) | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 92 | 166 | 92 | (74) | 103 | 87 | 103 | 16 | 69 | 92 | 69 | (23) | (34) |
| Dept of Finance | 774 | 873 | 774 | (99) | 552 | 882 | 552 | (330) | 610 | 774 | 610 | (164) | 58 |
| Annual Audit | 393 | 293 | 393 | 100 | 436 | 351 | 436 | 85 | 490 | 393 | 490 | 97 | 54 |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Facilities Maint | - | 48 | - | (48) | - | - | - | - | - | - | - | - | - |
| General Insurance | 1,601 | 1,607 | 1,601 | (6) | 1,699 | 1,717 | 1,699 | (18) | 2,053 | 1,601 | 2,053 | 452 | 354 |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 1,627 | - | 1,627 | 1,627 | 1,874 | - | 1,874 | 1,874 | 247 |
| Adjustments | - | (48) | - | 48 | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>2,860</u> | <u>2,987</u> | <u>2,860</u> | <u>(127)</u> | <u>4,417</u> | <u>3,214</u> | <u>4,417</u> | <u>1,203</u> | <u>5,096</u> | <u>2,860</u> | <u>5,096</u> | <u>2,236</u> | <u>679</u> |
| Roll Forward Adjustments: | (127) | | | | 1,203 | | | | 2,236 | | | | 1,033 |
| | - | Rounding Adj | | | (1) | Rounding Adj | | | (1) | Rounding Adj | | | - |
| | - | | | | - | | | | 2,257 | CAO estimate | | | 2,257 |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | <u><u>2,733</u></u> | | | | <u><u>5,619</u></u> | | | | <u><u>9,588</u></u> | | | | <u><u>3,969</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

04260000 - TRANSPORTATION ADMIN

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | 317 | - | 317 | 317 | 317 | - | 317 | 317 | 317 | 317 | 317 | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 33 | 68 | 33 | (35) | 28 | 31 | 28 | (3) | 66 | 33 | 66 | 33 | 38 |
| Dept of Finance | 409 | 291 | 409 | 118 | 242 | 291 | 242 | (49) | 541 | 409 | 541 | 132 | 299 |
| Annual Audit | 141 | 120 | 141 | 21 | 120 | 127 | 120 | (7) | 472 | 141 | 472 | 331 | 352 |
| County Counsel | - | - | - | - | 773 | - | 773 | 773 | 36 | - | 36 | 36 | (737) |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Facilities Maint | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Building Maint | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | 656 | 641 | 656 | 15 | 554 | 601 | 554 | (47) | 2,089 | 656 | 2,089 | 1,433 | 1,535 |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 449 | - | 449 | 449 | 1,802 | - | 1,802 | 1,802 | 1,353 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 1,556 | 1,120 | 1,556 | 436 | 2,483 | 1,050 | 2,483 | 1,433 | 5,323 | 1,556 | 5,323 | 3,767 | 2,840 |
| Roll Forward | 436 | | | | 1,433 | | | | 3,767 | | | | 2,334 |
| Adjustments: | (1) | | | | 2 | | | | 2 | | | | - |
| | - | | | | - | | | | 2,171 | | | | 2,171 |
| | | | | | | | | | | Rounding Adj | | | - |
| | | | | | | | | | | CAO estimate | | | 2,171 |
| Total A-87 Charge/(Rebate) | 1,991 | | | | 3,918 | | | | 11,263 | | | | 7,345 |

A-87 COST ALLOCATION DETAIL & COMPARISON

04280000 - GLENN COUNTY TRANSIT

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|--------------|-------------------------|---------------------|-------------------|------------|---------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 16 | 32 | 16 | (16) | 19 | 17 | 19 | 2 | 24 | 16 | 24 | 8 | 5 |
| Dept of Finance | 791 | 473 | 791 | 318 | 329 | 473 | 329 | (144) | 399 | 791 | 399 | (392) | 70 |
| Annual Audit | 69 | 57 | 69 | 12 | 81 | 69 | 81 | 12 | 174 | 69 | 174 | 105 | 93 |
| County Counsel | 501 | - | 501 | 501 | 121 | 968 | 121 | (847) | 73 | 501 | 73 | (428) | (48) |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Facilities Maint | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Building Maint | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | 279 | 301 | 279 | (22) | 316 | 326 | 316 | (10) | 729 | 279 | 729 | 450 | 413 |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 302 | - | 302 | 302 | 665 | - | 665 | 665 | 363 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>1,656</u> | <u>863</u> | <u>1,656</u> | <u>793</u> | <u>1,168</u> | <u>1,853</u> | <u>1,168</u> | <u>(685)</u> | <u>2,064</u> | <u>1,656</u> | <u>2,064</u> | <u>408</u> | <u>896</u> |
| Roll Forward | 793 | | | | (685) | | | | 408 | | | | 1,093 |
| Adjustments: | 1 | Rounding Adj | | | 1 | Rounding Adj | | | - | Rounding Adj | | | (1) |
| | - | | | | - | | | | 801 | CAO estimate | | | 801 |
| Total A-87 Charge/(Rebate) | <u><u>2,450</u></u> | | | | <u><u>484</u></u> | | | | <u><u>3,273</u></u> | | | | <u><u>2,789</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

04281000 - FIXED ROUTE TRANSIT

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 137 | 175 | 137 | (38) | 182 | 119 | 182 | 63 | 58 | 137 | 58 | (79) | (124) |
| Dept of Finance | 1,565 | 1,056 | 1,565 | 509 | 1,037 | 1,275 | 1,037 | (238) | 645 | 1,565 | 645 | (920) | (392) |
| Annual Audit | 582 | 309 | 582 | 273 | 770 | 482 | 770 | 288 | 411 | 582 | 411 | (171) | (359) |
| County Counsel | - | - | - | - | 36 | - | 36 | 36 | - | - | - | - | (36) |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Facilities Maint | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Building Maint | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | 2,365 | 1,641 | 2,365 | 724 | 3,001 | 2,293 | 3,001 | 708 | 1,721 | 2,365 | 1,721 | (644) | (1,280) |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 2,873 | - | 2,873 | 2,873 | 1,570 | - | 1,570 | 1,570 | (1,303) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 4,649 | 3,181 | 4,649 | 1,468 | 7,899 | 4,169 | 7,899 | 3,730 | 4,405 | 4,649 | 4,405 | (244) | (3,494) |
| Roll Forward | 1,468 | | | | 3,730 | | | | (244) | | | | (3,974) |
| Adjustments: | 2 | Rounding Adj | | | (1) | Rounding Adj | | | (1) | Rounding Adj | | | - |
| Total A-87 Charge/(Rebate) | <u>6,119</u> | | | | <u>11,628</u> | | | | <u>1,892</u> | CAO estimate | | | <u>1,892</u> |
| | | | | | | | | | <u>6,052</u> | | | | <u>(5,576)</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

04282500 - TRANSPORTATION PROP 1B

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | - | - | - | - | - | - | - | - | 27 | - | - | - | 27 |
| Dept of Finance | - | - | - | - | - | - | - | - | 181 | - | - | - | 181 |
| Annual Audit | - | - | - | - | - | - | - | - | 191 | - | - | - | 191 |
| County Counsel | - | - | - | - | - | - | - | - | 36 | - | - | - | 36 |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | 801 | - | - | - | 801 |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | - | - | - | - | 731 | - | - | - | 731 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | - | - | - | - | - | - | - | - | 1,967 | - | - | - | 1,967 |
| Roll Forward | - | | | | - | | | | - | | | | - |
| Adjustments: | - | Rounding Adj | | | - | Rounding Adj | | | 1 | Rounding Adj | | | 1 |
| | - | | | | - | | | | 880 | CAO estimate | | | 880 |
| | - | | | | - | | | | | | | | - |
| Total A-87 Charge/(Rebate) | - | | | | - | | | | 2,848 | | | | 2,848 |

A-87 COST ALLOCATION DETAIL & COMPARISON

04601000 - LAFCO

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 6 | 12 | 6 | (6) | 5 | 4 | 5 | 1 | 3 | 6 | 3 | (3) | (2) |
| Dept of Finance | 705 | 245 | 705 | 460 | 1,038 | 165 | 1,038 | 873 | 126 | 705 | 126 | (579) | (912) |
| Annual Audit | 24 | 22 | 24 | 2 | 23 | 17 | 23 | 6 | 21 | 24 | 21 | (3) | (2) |
| County Counsel | - | - | - | - | 381 | - | 381 | 381 | 693 | - | 693 | 693 | 312 |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | 98 | 115 | 98 | (17) | 88 | 82 | 88 | 6 | 88 | 98 | 88 | (10) | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 84 | - | 84 | 84 | 80 | - | 80 | 80 | (4) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 833 | 394 | 833 | 439 | 1,619 | 268 | 1,619 | 1,351 | 1,011 | 833 | 1,011 | 178 | (608) |
| Roll Forward | 439 | | | | 1,351 | | | | 178 | | | | (1,173) |
| Adjustments: | 1 | Rounding Adj | | | (1) | Rounding Adj | | | (1) | Rounding Adj | | | - |
| | - | | | | - | | | | 96 | CAO estimate | | | 96 |
| Total A-87 Charge/(Rebate) | <u>1,273</u> | | | | <u>2,969</u> | | | | <u>1,284</u> | | | | <u>(1,685)</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

04796000 - GLENN GROUNDWATER AUTHORITY

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | - | - | - | - | - | - | - | - | 23 | - | - | - | 23 |
| Dept of Finance | - | - | - | - | - | - | - | - | 160 | - | - | - | 160 |
| Annual Audit | - | - | - | - | - | - | - | - | 163 | - | - | - | 163 |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | 682 | - | - | - | 682 |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | - | - | - | - | 622 | - | - | - | 622 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | - | - | - | - | - | - | - | - | 1,650 | - | - | - | 1,650 |
| Roll Forward | - | | | | - | | | | - | | | | - |
| Adjustments: | - | Rounding Adj | | | - | Rounding Adj | | | - | Rounding Adj | | | - |
| | - | | | | - | | | | 749 | CAO estimate | | | 749 |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | - | | | | - | | | | 2,399 | | | | 2,399 |

A-87 COST ALLOCATION DETAIL & COMPARISON

04999100 - COMMUNITY ACTION

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year Variance |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|---------------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 493 | 2,656 | 493 | (2,163) | 533 | 581 | 533 | (48) | 220 | 493 | 220 | (273) | (313) |
| Dept of Finance | 13,436 | 20,421 | 13,436 | (6,985) | 13,876 | 14,555 | 13,876 | (679) | 10,888 | 13,436 | 10,888 | (2,548) | (2,988) |
| Annual Audit | 2,123 | 4,698 | 2,123 | (2,575) | 2,336 | 2,359 | 2,336 | (23) | 1,593 | 2,123 | 1,593 | (530) | (743) |
| County Counsel | - | 487 | - | (487) | 898 | - | 898 | 898 | 1,276 | - | 1,276 | 1,276 | 378 |
| Personnel | 10,372 | 14,786 | 10,372 | (4,414) | 10,705 | 13,355 | 10,705 | (2,650) | 7,362 | 10,372 | 7,362 | (3,010) | (3,343) |
| General Insurance | 12,150 | 30,437 | 12,150 | (18,287) | 8,802 | 14,853 | 8,802 | (6,051) | 6,563 | 12,150 | 6,563 | (5,587) | (2,239) |
| Employee Benefits | 991 | 859 | 991 | 132 | 665 | 713 | 665 | (48) | 1,104 | 991 | 1,104 | 113 | 439 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 8,428 | - | 8,428 | 8,428 | 5,988 | - | 5,988 | 5,988 | (2,440) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 39,565 | 74,344 | 39,565 | (34,779) | 46,243 | 46,416 | 46,243 | (173) | 34,994 | 39,565 | 34,994 | (4,571) | (11,249) |
| Roll Forward | (34,779) | | | | (173) | | | | (4,571) | | | | (4,398) |
| Adjustments: | (1) | Rounding Adj | | | 1 | Rounding Adj | | | - | Rounding Adj | | | (1) |
| | - | | | | - | | | | 7,214 | CAO estimate | | | 7,214 |
| Total A-87 Charge/(Rebate) | <u>4,785</u> | | | | <u>46,071</u> | | | | <u>37,637</u> | | | | <u>(8,434)</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

04999105 - COMMUNITY DEVELOPMENT

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year Variance |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|---------------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | - | - | - | - | 12 | - | - | - | 47 | - | - | - | 35 |
| Dept of Finance | - | - | - | - | 1,127 | - | - | - | 4,678 | - | - | - | 3,551 |
| Annual Audit | - | - | - | - | 51 | - | - | - | 332 | - | - | - | 281 |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | 2,946 | - | - | - | 5,206 | - | - | - | 2,260 |
| General Insurance | - | - | - | - | 197 | - | - | - | 1,390 | - | - | - | 1,193 |
| Employee Benefits | - | - | - | - | 182 | - | - | - | 433 | - | - | - | 251 |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 189 | - | - | - | 1,269 | - | - | - | 1,080 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | - | - | - | - | 4,704 | - | - | - | 13,355 | - | - | - | 8,651 |
| Roll Forward | - | | | | - | | | | - | | | | - |
| Adjustments: | - | Rounding Adj | | | (1) | Rounding Adj | | | - | Rounding Adj | | | 1 |
| | - | | | | - | | | | 1,528 | CAO estimate | | | 1,528 |
| Total A-87 Charge/(Rebate) | - | | | | 4,703 | | | | 14,883 | | | | 10,180 |

A-87 COST ALLOCATION DETAIL & COMPARISON

05010000 - ARTOIS FIRE DISTRICT

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year Variance |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 7 | 12 | 7 | (5) | 8 | 6 | 8 | 2 | 4 | 7 | 4 | (3) | (4) |
| Dept of Finance | 216 | 225 | 216 | (9) | 170 | 174 | 170 | (4) | 259 | 216 | 259 | 43 | 89 |
| Annual Audit | 28 | 22 | 28 | 6 | 33 | 25 | 33 | 8 | 30 | 28 | 30 | 2 | (3) |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 122 | - | 122 | 122 | 114 | - | 114 | 114 | (8) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>251</u> | <u>259</u> | <u>251</u> | <u>(8)</u> | <u>333</u> | <u>205</u> | <u>333</u> | <u>128</u> | <u>407</u> | <u>251</u> | <u>407</u> | <u>156</u> | <u>74</u> |
| Roll Forward | (8) | | | | 128 | | | | 156 | | | | 28 |
| Adjustments: | | Rounding Adj | | | (2) | Rounding Adj | | | 2 | Rounding Adj | | | 4 |
| | | | | | | | | | 138 | CAO estimate | | | 138 |
| Total A-87 Charge/(Rebate) | <u><u>243</u></u> | | | | <u><u>459</u></u> | | | | <u><u>703</u></u> | | | | <u><u>244</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

05022000 - HAMILTON FIRE DISTRICT

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 34 | 102 | 34 | (68) | 33 | 32 | 33 | 1 | 23 | 34 | 23 | (11) | (10) |
| Dept of Finance | 714 | 1,413 | 714 | (699) | 1,686 | 1,076 | 1,686 | 610 | 771 | 714 | 771 | 57 | (915) |
| Annual Audit | 144 | 181 | 144 | (37) | 139 | 130 | 139 | 9 | 164 | 144 | 164 | 20 | 25 |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 519 | - | 519 | 519 | 626 | - | 626 | 626 | 107 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 892 | 1,696 | 892 | (804) | 2,377 | 1,238 | 2,377 | 1,139 | 1,584 | 892 | 1,584 | 692 | (793) |
| Roll Forward | (804) | | | | 1,139 | | | | 692 | | | | (447) |
| Adjustments: | 1 | Rounding Adj | | | (1) | Rounding Adj | | | - | Rounding Adj | | | 1 |
| | - | | | | - | | | | 755 | CAO estimate | | | 755 |
| Total A-87 Charge/(Rebate) | 89 | | | | 3,515 | | | | 3,031 | | | | (484) |

A-87 COST ALLOCATION DETAIL & COMPARISON

05022010 - BAYLISS FIRE DISTRICT

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year Variance |
|----------------------------|-------------------------|--|-------------------|------------|-------------------------|--|-------------------|------------|-------------------------|--|-------------------|------------|------------------------|
| | A-87 Plan Schedule A | Roll Forward Detail 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | Roll Forward Detail 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | Roll Forward Detail 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 2 | 4 | 2 | (2) | 2 | 2 | 2 | - | 3 | 2 | 3 | 1 | 1 |
| Dept of Finance | 145 | 135 | 145 | 10 | 93 | 36 | 93 | 57 | 217 | 145 | 217 | 72 | 124 |
| Annual Audit | 10 | 7 | 10 | 3 | 10 | 9 | 10 | 1 | 22 | 10 | 22 | 12 | 12 |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 36 | - | 36 | 36 | 83 | - | 83 | 83 | 47 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 157 | 146 | 157 | 11 | 141 | 47 | 141 | 94 | 325 | 157 | 325 | 168 | 184 |
| Roll Forward | 11 | | | | 94 | | | | 168 | | | | 74 |
| Adjustments: | - | Rounding Adj | | | (1) | Rounding Adj | | | - | Rounding Adj | | | 1 |
| | - | | | | - | | | | 100 | CAO estimate | | | 100 |
| Total A-87 Charge/(Rebate) | 168 | | | | 234 | | | | 593 | | | | 359 |

A-87 COST ALLOCATION DETAIL & COMPARISON

05050000 - WILLOWS RURAL FIRE DISTRICT

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|-------------------------|---------------------|-------------------|-----------------------------------|-------------------------|---------------------|-------------------|-----------------------------------|-------------------------|---------------------|-------------------|-----------------------------------|-------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Roll Forward Detail Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Roll Forward Detail Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Roll Forward Detail Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 24 | 87 | 24 | (63) | 25 | 23 | 25 | 2 | - | - | - | - | - |
| Dept of Finance | 403 | 686 | 403 | (283) | 385 | 352 | 385 | 33 | 15 | 24 | 15 | (9) | (10) |
| Annual Audit | 104 | 153 | 104 | (49) | 106 | 91 | 106 | 15 | 359 | 403 | 359 | (44) | (26) |
| County Counsel | - | - | - | - | - | - | - | - | 104 | 104 | 104 | - | (2) |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Adjustments | - | - | - | - | 394 | - | 394 | 394 | 396 | - | 396 | 396 | 2 |
| Subtotal | <u>531</u> | <u>926</u> | <u>531</u> | <u>(395)</u> | <u>910</u> | <u>466</u> | <u>910</u> | <u>444</u> | <u>874</u> | <u>531</u> | <u>874</u> | <u>343</u> | <u>(36)</u> |
| Roll Forward | (395) | | | | 444 | | | | 343 | | | | (101) |
| Adjustments: | 1 | Rounding Adj | | | - | Rounding Adj | | | (3) | Rounding Adj | | | (3) |
| | - | | | | - | | | | 477 | CAO estimate | | | 477 |
| Total A-87 Charge/(Rebate) | <u><u>137</u></u> | | | | <u><u>1,354</u></u> | | | | <u><u>1,691</u></u> | | | | <u><u>337</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

05110000 - STORM DRAIN MAINT #1

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | - | 1 | - | (1) | 1 | 1 | 1 | - | - | - | - | - | (1) |
| Dept of Finance | 142 | 116 | 142 | 26 | 101 | 26 | 101 | 75 | 185 | 142 | 185 | 43 | 84 |
| Annual Audit | 2 | 2 | 2 | - | 4 | 3 | 4 | 1 | - | 2 | - | (2) | (4) |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | 13 | - | (13) | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 16 | - | 16 | 16 | 1 | - | 1 | 1 | (15) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 144 | 132 | 144 | 12 | 122 | 30 | 122 | 92 | 186 | 144 | 186 | 42 | 64 |
| Roll Forward | 12 | | | | 92 | | | | 42 | | | | (50) |
| Adjustments: | - | | | | (1) | Rounding Adj | | | 2 | Rounding Adj | | | 3 |
| | - | | | | | | | | 2 | CAO estimate | | | 2 |
| Total A-87 Charge/(Rebate) | 156 | | | | 213 | | | | 232 | | | | 19 |

A-87 COST ALLOCATION DETAIL & COMPARISON

05130000 - STORM DRAIN MAINT #3

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year Variance |
|----------------------------|-------------------------|---------------------|--|-------------|-------------------------|---------------------|--|------------|-------------------------|---------------------|--|------------|---------------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | Roll Forward Detail 2015-16 Actual Difference | | A-87 Plan Schedule A | 2016-17 Estimate | Roll Forward Detail 2016-17 Actual Difference | | A-87 Plan Schedule A | 2017-18 Estimate | Roll Forward Detail 2017-18 Actual Difference | | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 7 | 11 | 7 | (4) | 7 | 6 | 7 | 1 | 4 | 7 | 4 | (3) | (3) |
| Dept of Finance | 159 | 154 | 159 | 5 | 122 | 62 | 122 | 60 | 209 | 159 | 209 | 50 | 87 |
| Annual Audit | 28 | 20 | 28 | 8 | 28 | 25 | 28 | 3 | 25 | 28 | 25 | (3) | (3) |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | 106 | - | (106) | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 104 | - | 104 | 104 | 96 | - | 96 | 96 | (8) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>194</u> | <u>291</u> | <u>194</u> | <u>(97)</u> | <u>261</u> | <u>93</u> | <u>261</u> | <u>168</u> | <u>334</u> | <u>194</u> | <u>334</u> | <u>140</u> | <u>73</u> |
| Roll Forward | (97) | | | | 168 | | | | 140 | | | | (28) |
| Adjustments: | 1 | Rounding Adj | | | (1) | Rounding Adj | | | (2) | Rounding Adj | | | (1) |
| | - | | | | - | | | | 115 | CAO estimate | | | 115 |
| Total A-87 Charge/(Rebate) | <u><u>98</u></u> | | | | <u><u>428</u></u> | | | | <u><u>587</u></u> | | | | <u><u>159</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

05140000 - N. WILLOWS CO SERVICE AREA

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|-------------------------|--|--|--------------|-------------------------|--|--|------------|-------------------------|--|--|------------|------------------|
| | A-87 Plan Schedule A | Roll Forward Detail 2015-16 Estimate | Roll Forward Detail 2015-16 Actual | Difference | A-87 Plan Schedule A | Roll Forward Detail 2016-17 Estimate | Roll Forward Detail 2016-17 Actual | Difference | A-87 Plan Schedule A | Roll Forward Detail 2017-18 Estimate | Roll Forward Detail 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 7 | 12 | 7 | (5) | 7 | 6 | 7 | 1 | 3 | 7 | 3 | (4) | (4) |
| Dept of Finance | 226 | 233 | 226 | (7) | 160 | 114 | 160 | 46 | 228 | 226 | 228 | 2 | 68 |
| Annual Audit | 28 | 21 | 28 | 7 | 28 | 25 | 28 | 3 | 21 | 28 | 21 | (7) | (7) |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | 109 | - | (109) | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 106 | - | 106 | 106 | 82 | - | 82 | 82 | (24) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>261</u> | <u>375</u> | <u>261</u> | <u>(114)</u> | <u>301</u> | <u>145</u> | <u>301</u> | <u>156</u> | <u>334</u> | <u>261</u> | <u>334</u> | <u>73</u> | <u>33</u> |
| Roll Forward | (114) | | | | 156 | | | | 73 | | | | (83) |
| Adjustments: | - | Rounding Adj | | | - | Rounding Adj | | | (1) | Rounding Adj | | | (1) |
| | - | | | | - | | | | 98 | CAO estimate | | | 98 |
| Total A-87 Charge/(Rebate) | <u><u>147</u></u> | | | | <u><u>457</u></u> | | | | <u><u>504</u></u> | | | | <u><u>47</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

05210000 - AIR POLLUTION CONTROL DISTRICT

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|--------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | 1,731 | 1,384 | 1,731 | 347 | 1,731 | 1,731 | 1,731 | - | 1,731 | 1,731 | 1,731 | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 107 | 246 | 107 | (139) | 98 | 82 | 98 | 16 | 58 | 107 | 58 | (49) | (40) |
| Dept of Finance | 3,887 | 3,830 | 3,887 | 57 | 4,194 | 3,698 | 4,194 | 496 | 4,461 | 3,887 | 4,461 | 574 | 267 |
| Annual Audit | 454 | 434 | 454 | 20 | 417 | 333 | 417 | 84 | 415 | 454 | 415 | (39) | (2) |
| County Counsel | 752 | - | 752 | 752 | 288 | - | 288 | 288 | 1,641 | 752 | 1,641 | 889 | 1,353 |
| Personnel | 4,951 | 4,509 | 4,951 | 442 | 3,807 | 5,130 | 3,807 | (1,323) | 5,250 | 4,951 | 5,250 | 299 | 1,443 |
| Facilities Maint | - | 694 | - | (694) | - | - | - | - | - | - | - | - | - |
| Building Maint | - | 3,149 | - | (3,149) | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | 6,020 | - | (6,020) | - | - | - | - | - | - | - | - | - |
| General Insurance | 2,500 | 3,065 | 2,500 | (565) | 698 | 723 | 698 | (25) | 2,668 | 2,500 | 2,668 | 168 | 1,970 |
| Employee Benefits | 125 | 259 | 125 | (134) | 177 | 293 | 177 | (116) | 107 | 125 | 107 | (18) | (70) |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 1,557 | - | 1,557 | 1,557 | 1,586 | - | 1,586 | 1,586 | 29 |
| Adjustments | - | (9,863) | - | 9,863 | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>14,507</u> | <u>13,727</u> | <u>14,507</u> | <u>780</u> | <u>12,967</u> | <u>11,990</u> | <u>12,967</u> | <u>977</u> | <u>17,917</u> | <u>14,507</u> | <u>17,917</u> | <u>3,410</u> | <u>4,950</u> |
| Roll Forward | 780 | | | | 977 | | | | 3,410 | | | | 2,433 |
| Adjustments: | 1 | Rounding Adj | | | - | Rounding Adj | | | - | Rounding Adj | | | - |
| | - | | | | - | | | | 1,911 | CAO estimate | | | 1,911 |
| | - | | | | - | | | | - | | | | - |
| | - | | | | - | | | | - | | | | - |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | <u>15,288</u> | | | | <u>13,944</u> | | | | <u>23,238</u> | | | | <u>9,294</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

05210241 - AIR POLLUTION VEHICLE REGISTRATION

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|-------------------------|---------------------|-------------------|-----------------------------------|-------------------------|---------------------|-------------------|-----------------------------------|-------------------------|---------------------|-------------------|-----------------------------------|--------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Roll Forward Detail Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Roll Forward Detail Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Roll Forward Detail Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 10 | 20 | 10 | (10) | 13 | 11 | 13 | 2 | 7 | 10 | 7 | (3) | (6) |
| Dept of Finance | 151 | 171 | 151 | (20) | 130 | 165 | 130 | (35) | 124 | 151 | 124 | (27) | (6) |
| Annual Audit | 45 | 35 | 45 | 10 | 55 | 43 | 55 | 12 | 50 | 45 | 50 | 5 | (5) |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | (220) | - | (220) | (220) | - | (112) | - | 112 | - | (220) | - | 220 | - |
| General Insurance | 182 | 186 | 182 | (4) | - | - | - | - | 210 | 182 | 210 | 28 | 210 |
| Employee Benefits | (118) | - | (118) | (118) | - | (390) | - | 390 | (200) | (118) | (200) | (82) | (200) |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 206 | - | 206 | 206 | 192 | - | 192 | 192 | (14) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>50</u> | <u>412</u> | <u>50</u> | <u>(362)</u> | <u>404</u> | <u>(283)</u> | <u>404</u> | <u>687</u> | <u>383</u> | <u>50</u> | <u>383</u> | <u>333</u> | <u>(21)</u> |
| Roll Forward | (362) | | | | 687 | | | | 333 | | | | (354) |
| Adjustments: | 1 | Rounding Adj | | | (1) | Rounding Adj | | | (2) | Rounding Adj | | | (1) |
| | | | | | | | | | 231 | CAO estimate | | | 231 |
| Total A-87 Charge/(Rebate) | <u>(311)</u> | | | | <u>1,090</u> | | | | <u>945</u> | | | | <u>(145)</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

05250000 - OLIVE PEST MGMT DISTRICT

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year Variance |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|--------------|-------------------------|---------------------|-------------------|--------------|---------------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 7 | 13 | 7 | (6) | 5 | 7 | 5 | (2) | 3 | 7 | 3 | (4) | (2) |
| Dept of Finance | 239 | 97 | 239 | 142 | 74 | 83 | 74 | (9) | 42 | 239 | 42 | (197) | (32) |
| Annual Audit | 31 | 22 | 31 | 9 | 21 | 27 | 21 | (6) | 20 | 31 | 20 | (11) | (1) |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | 118 | - | (118) | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 79 | - | 79 | 79 | 77 | - | 77 | 77 | (2) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>277</u> | <u>250</u> | <u>277</u> | <u>27</u> | <u>179</u> | <u>117</u> | <u>179</u> | <u>62</u> | <u>142</u> | <u>277</u> | <u>142</u> | <u>(135)</u> | <u>(37)</u> |
| Roll Forward | 27 | | | | 62 | | | | (135) | | | | (197) |
| Adjustments: | 1 | | | | 1 | | | Rounding Adj | - | | | Rounding Adj | (1) |
| Total A-87 Charge/(Rebate) | <u>305</u> | | | | <u>242</u> | | | | <u>93</u> | | | CAO estimate | <u>93</u> |
| | | | | | | | | | <u>100</u> | | | | <u>(142)</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06010000 - ELK CREEK CEMETERY

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior Year Variance |
|----------------------------|-------------------------|---------------------|-------------------|-------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 1 | 2 | 1 | (1) | 2 | 1 | 2 | 1 | 1 | 1 | 1 | - | (1) |
| Dept of Finance | 254 | 336 | 254 | (82) | 597 | 245 | 597 | 352 | 428 | 254 | 428 | 174 | (169) |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 25 | - | 25 | 25 | 19 | - | 19 | 19 | (6) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>255</u> | <u>338</u> | <u>255</u> | <u>(83)</u> | <u>624</u> | <u>246</u> | <u>624</u> | <u>378</u> | <u>448</u> | <u>255</u> | <u>448</u> | <u>193</u> | <u>(176)</u> |
| Roll Forward | (83) | | | | 378 | | | | 193 | | | | (185) |
| Adjustments: | - | | | | - | | | | (1) | Rounding Adj | | | (1) |
| | | | | | | | | | 22 | CAO estimate | | | 22 |
| Total A-87 Charge/(Rebate) | <u><u>172</u></u> | | | | <u><u>1,002</u></u> | | | | <u><u>662</u></u> | | | | <u><u>(340)</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06020000 - GERMAN CEMETERY DISTRICT

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year Variance |
|----------------------------|----------------------|------------------|----------------|--------------------------------|----------------------|------------------|----------------|--------------------------------|-----------------------|------------------|----------------|--------------------------------|-----------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Roll Forward Detail Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Roll Forward Detail Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Roll Forward Detail Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dept of Finance | 2,320 | 93 | 2,320 | 2,227 | 276 | 6 | 276 | 270 | 212 | 2,320 | 212 | (2,108) | (64) |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 3 | - | 3 | 3 | 11 | - | 11 | 11 | 8 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>2,320</u> | <u>93</u> | <u>2,320</u> | <u>2,227</u> | <u>279</u> | <u>6</u> | <u>279</u> | <u>273</u> | <u>223</u> | <u>2,320</u> | <u>223</u> | <u>(2,097)</u> | <u>(56)</u> |
| Roll Forward Adjustments: | 2,227 | | | | 273 | | | | (2,097) | | | | (2,370) |
| | 1 | Rounding Adj | | | 1 | Rounding Adj | | | (1) | Rounding Adj | | | (2) |
| | | | | | | | | | 12 | CAO estimate | | | 12 |
| Total A-87 Charge/(Rebate) | <u><u>4,548</u></u> | | | | <u><u>553</u></u> | | | | <u><u>(1,863)</u></u> | | | | <u><u>(2,416)</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06030000 - MARVIN-CHAPEL CEMETERY

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|------------|---------------------|---------|------------|------------|---------------------|---------|------------|------------|---------------------|---------|------------|------------|
| | A-87 Plan | Roll Forward Detail | | | A-87 Plan | Roll Forward Detail | | | A-87 Plan | Roll Forward Detail | | | |
| | Schedule A | 2015-16 | 2015-16 | Difference | Schedule A | 2016-17 | 2016-17 | Difference | Schedule A | 2017-18 | 2017-18 | Difference | Variance |
| | | Estimate | Actual | | | Estimate | Actual | | | Estimate | Actual | | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 1 | 2 | 1 | (1) | 2 | 1 | 2 | 1 | 1 | 1 | 1 | - | (1) |
| Dept of Finance | 278 | 249 | 278 | 29 | 191 | 210 | 191 | (19) | 318 | 278 | 318 | 40 | 127 |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 25 | - | 25 | 25 | 25 | - | 25 | 25 | - |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 279 | 251 | 279 | 28 | 218 | 211 | 218 | 7 | 344 | 279 | 344 | 65 | 126 |
| Roll Forward | 28 | | | | 7 | | | | 65 | | | | 58 |
| Adjustments: | (1) | Rounding Adj | | | (2) | Rounding Adj | | | 1 | Rounding Adj | | | 3 |
| | - | | | | - | | | | 31 | CAO estimate | | | 31 |
| Total A-87 Charge/(Rebate) | <u>306</u> | | | | <u>223</u> | | | | <u>441</u> | | | | <u>218</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06040000 - NEWVILLE CEMETERY

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|--------------|---------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | - | 1 | - | (1) | - | - | - | - | - | - | - | - | - |
| Dept of Finance | 721 | 93 | 721 | 628 | 169 | 2 | 169 | 167 | 181 | 721 | 181 | (540) | 12 |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 5 | - | 5 | 5 | 6 | - | 6 | 6 | 1 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>721</u> | <u>94</u> | <u>721</u> | <u>627</u> | <u>174</u> | <u>2</u> | <u>174</u> | <u>172</u> | <u>187</u> | <u>721</u> | <u>187</u> | <u>(534)</u> | <u>13</u> |
| Roll Forward | 627 | | | | 172 | | | | (534) | | | | (706) |
| Adjustments: | 1 | | | | - | | | | (2) | Rounding Adj | | | (2) |
| | - | | | | - | | | | 7 | CAO estimate | | | 7 |
| Total A-87 Charge/(Rebate) | <u><u>1,349</u></u> | | | | <u><u>346</u></u> | | | | <u><u>(342)</u></u> | | | | <u><u>(688)</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06050000 - ORLAND CEMETERY

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|--------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 37 | 62 | 37 | (25) | 38 | 33 | 38 | 5 | 21 | 37 | 21 | (16) | (17) |
| Dept of Finance | 1,380 | 1,249 | 1,380 | 131 | 2,307 | 1,107 | 2,307 | 1,200 | 1,207 | 1,380 | 1,207 | (173) | (1,100) |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 608 | - | 608 | 608 | 576 | - | 576 | 576 | (32) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 1,417 | 1,311 | 1,417 | 106 | 2,953 | 1,140 | 2,953 | 1,813 | 1,804 | 1,417 | 1,804 | 387 | (1,149) |
| Roll Forward | 106 | | | | 1,813 | | | | 387 | | | | (1,426) |
| Adjustments: | - | | | | 1 | | | Rounding Adj | 1 | | | | - |
| | | | | | | | | | 694 | | | | 694 |
| | | | | | | | | | | | | | - |
| Total A-87 Charge/(Rebate) | <u>1,523</u> | | | | <u>4,767</u> | | | | <u>2,886</u> | | | | <u>(1,881)</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06060000 - WILLOWS CEMETERY

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|--------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 29 | 46 | 29 | (17) | 27 | 24 | 27 | 3 | 15 | 29 | 15 | (14) | (12) |
| Dept of Finance | 851 | 1,235 | 851 | (384) | 696 | 957 | 696 | (261) | 664 | 851 | 664 | (187) | (32) |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 429 | - | 429 | 429 | 415 | - | 415 | 415 | (14) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>880</u> | <u>1,281</u> | <u>880</u> | <u>(401)</u> | <u>1,152</u> | <u>981</u> | <u>1,152</u> | <u>171</u> | <u>1,094</u> | <u>880</u> | <u>1,094</u> | <u>214</u> | <u>(58)</u> |
| Roll Forward | (401) | | | | 171 | | | | 214 | | | | 43 |
| Adjustments: | 1 | Rounding Adj | | | (1) | Rounding Adj | | | (1) | Rounding Adj | | | - |
| | - | | | | - | | | | 500 | CAO estimate | | | 500 |
| Total A-87 Charge/(Rebate) | <u><u>480</u></u> | | | | <u><u>1,322</u></u> | | | | <u><u>1,807</u></u> | | | | <u><u>485</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06200000 - GLENN-CODORA FIRE

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior Year Variance |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|--------------|-------------------------|---------------------|-------------------|------------|------------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 14 | 12 | 14 | 2 | 10 | 6 | 10 | 4 | 7 | 14 | 7 | (7) | (3) |
| Dept of Finance | 344 | 274 | 344 | 70 | 229 | 162 | 229 | 67 | 313 | 344 | 313 | (31) | 84 |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | 484 | - | (484) | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 160 | - | 160 | 160 | 192 | - | 192 | 192 | 32 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>358</u> | <u>286</u> | <u>358</u> | <u>72</u> | <u>399</u> | <u>652</u> | <u>399</u> | <u>(253)</u> | <u>512</u> | <u>358</u> | <u>512</u> | <u>154</u> | <u>113</u> |
| Roll Forward | 72 | | | | (253) | | | | 154 | | | | 407 |
| Adjustments: | 1 | Rounding Adj | | | 1 | Rounding Adj | | | (1) | Rounding Adj | | | (2) |
| | - | | | | - | | | | 231 | CAO estimate | | | 231 |
| Total A-87 Charge/(Rebate) | <u><u>431</u></u> | | | | <u><u>147</u></u> | | | | <u><u>896</u></u> | | | | <u><u>749</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06210000 - ELK CREEK FIRE DISTRICT

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|--------------|---------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 3 | 5 | 3 | (2) | 4 | 2 | 4 | 2 | 2 | 3 | 2 | (1) | (2) |
| Dept of Finance | 577 | 197 | 577 | 380 | 232 | 102 | 232 | 130 | 261 | 577 | 261 | (316) | 29 |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 56 | - | 56 | 56 | 44 | - | 44 | 44 | (12) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>580</u> | <u>202</u> | <u>580</u> | <u>378</u> | <u>292</u> | <u>104</u> | <u>292</u> | <u>188</u> | <u>307</u> | <u>580</u> | <u>307</u> | <u>(273)</u> | <u>15</u> |
| Roll Forward | 378 | | | | 188 | | | | (273) | | | | (461) |
| Adjustments: | (1) | Rounding Adj | | | (1) | Rounding Adj | | | 1 | Rounding Adj | | | 2 |
| | - | | | | - | | | | 53 | CAO estimate | | | 53 |
| Total A-87 Charge/(Rebate) | <u><u>957</u></u> | | | | <u><u>479</u></u> | | | | <u><u>88</u></u> | | | | <u><u>(391)</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06220000 - GLENN-COLUSA FIRE DISTRICT

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 2 | 4 | 2 | (2) | 2 | 2 | 2 | - | 1 | 2 | 1 | (1) | (1) |
| Dept of Finance | 178 | 164 | 178 | 14 | 100 | 93 | 100 | 7 | 197 | 178 | 197 | 19 | 97 |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 37 | - | 37 | 37 | 26 | - | 26 | 26 | (11) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 180 | 168 | 180 | 12 | 139 | 95 | 139 | 44 | 224 | 180 | 224 | 44 | 85 |
| Roll Forward | 12 | | | | 44 | | | | 44 | | | | - |
| Adjustments: | - | Rounding Adj | | | 1 | Rounding Adj | | | - | Rounding Adj | | | (1) |
| | - | | | | - | | | | 31 | CAO estimate | | | 31 |
| Total A-87 Charge/(Rebate) | 192 | | | | 184 | | | | 299 | | | | 115 |

A-87 COST ALLOCATION DETAIL & COMPARISON

06230000 - KANAWHA FIRE DISTRICT

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 25 | 23 | 25 | 2 | 17 | 14 | 17 | 3 | 8 | 25 | 8 | (17) | (9) |
| Dept of Finance | 437 | 448 | 437 | (11) | 364 | 417 | 364 | (53) | 487 | 437 | 487 | 50 | 123 |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 271 | - | 271 | 271 | 217 | - | 217 | 217 | (54) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 462 | 471 | 462 | (9) | 652 | 431 | 652 | 221 | 712 | 462 | 712 | 250 | 60 |
| Roll Forward | (9) | | | | 221 | | | | 250 | | | | 29 |
| Adjustments: | 1 | Rounding Adj | | | - | Rounding Adj | | | - | Rounding Adj | | | - |
| | - | | | | - | | | | 262 | CAO estimate | | | 262 |
| Total A-87 Charge/(Rebate) | <u>454</u> | | | | <u>873</u> | | | | <u>1,224</u> | | | | <u>351</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06240000 - ORD FIRE DISTRICT

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year Variance |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 4 | 7 | 4 | (3) | 5 | 3 | 5 | 2 | 2 | 4 | 2 | (2) | (3) |
| Dept of Finance | 228 | 193 | 228 | 35 | 201 | 138 | 201 | 63 | 208 | 228 | 208 | (20) | 7 |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 72 | - | 72 | 72 | 46 | - | 46 | 46 | (26) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>232</u> | <u>200</u> | <u>232</u> | <u>32</u> | <u>278</u> | <u>141</u> | <u>278</u> | <u>137</u> | <u>256</u> | <u>232</u> | <u>256</u> | <u>24</u> | <u>(22)</u> |
| Roll Forward | 32 | | | | 137 | | | | 24 | | | | (113) |
| Adjustments: | 1 | Rounding Adj | | | (2) | Rounding Adj | | | (1) | Rounding Adj | | | 1 |
| | - | | | | - | | | | 55 | CAO estimate | | | 55 |
| Total A-87 Charge/(Rebate) | <u><u>265</u></u> | | | | <u><u>413</u></u> | | | | <u><u>334</u></u> | | | | <u><u>(79)</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06250000 - ORLAND FIRE DISTRICT

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|---------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 13 | 23 | 13 | (10) | 60 | 13 | 60 | 47 | 8 | 13 | 8 | (5) | (52) |
| Dept of Finance | 437 | 392 | 437 | 45 | 442 | 468 | 442 | (26) | 678 | 437 | 678 | 241 | 236 |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 955 | - | 955 | 955 | 219 | - | 219 | 219 | (736) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>450</u> | <u>415</u> | <u>450</u> | <u>35</u> | <u>1,457</u> | <u>481</u> | <u>1,457</u> | <u>976</u> | <u>905</u> | <u>450</u> | <u>905</u> | <u>455</u> | <u>(552)</u> |
| Roll Forward | 35 | | | | 976 | | | | 455 | | | | (521) |
| Adjustments: | (1) | Rounding Adj | | | 1 | Rounding Adj | | | 1 | Rounding Adj | | | - |
| | - | | | | - | | | | 264 | CAO estimate | | | 264 |
| Total A-87 Charge/(Rebate) | <u><u>484</u></u> | | | | <u><u>2,434</u></u> | | | | <u><u>1,625</u></u> | | | | <u><u>(809)</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06300000 - LEVEE DISTRICT #1

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|-------------------------|--|--|------------|-------------------------|--|--|------------|-------------------------|--|--|------------|------------|
| | A-87 Plan Schedule A | Roll Forward Detail 2015-16 Estimate | Roll Forward Detail 2015-16 Actual | Difference | A-87 Plan Schedule A | Roll Forward Detail 2016-17 Estimate | Roll Forward Detail 2016-17 Actual | Difference | A-87 Plan Schedule A | Roll Forward Detail 2017-18 Estimate | Roll Forward Detail 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 2 | 3 | 2 | (1) | 2 | 2 | 2 | - | 1 | 2 | 1 | (1) | (1) |
| Dept of Finance | 189 | 112 | 189 | 77 | 121 | 28 | 121 | 93 | 430 | 189 | 430 | 241 | 309 |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 28 | - | 28 | 28 | 33 | - | 33 | 33 | 5 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 191 | 115 | 191 | 76 | 151 | 30 | 151 | 121 | 464 | 191 | 464 | 273 | 313 |
| Roll Forward | 76 | | | | 121 | | | | 273 | | | | 152 |
| Adjustments: | 1 | | | | (1) | Rounding Adj | | | (1) | Rounding Adj | | | - |
| | - | | | | - | | | | 40 | CAO estimate | | | 40 |
| Total A-87 Charge/(Rebate) | <u>268</u> | | | | <u>271</u> | | | | <u>776</u> | | | | <u>505</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06310000 - LEVEE DISTRICT #2

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior Year Variance |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|---------------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 1 | 3 | 1 | (2) | 1 | 1 | 1 | - | 1 | 1 | 1 | - | - |
| Dept of Finance | 102 | 106 | 102 | (4) | 191 | 18 | 191 | 173 | 228 | 102 | 228 | 126 | 37 |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Adjustments | - | - | - | - | 23 | - | 23 | 23 | 21 | - | 21 | 21 | (2) |
| Subtotal | <u>103</u> | <u>109</u> | <u>103</u> | <u>(6)</u> | <u>215</u> | <u>19</u> | <u>215</u> | <u>196</u> | <u>250</u> | <u>103</u> | <u>250</u> | <u>147</u> | <u>35</u> |
| Roll Forward | (6) | | | | 196 | | | | 147 | | | | (49) |
| Adjustments: | (1) | Rounding Adj | | | 2 | Rounding Adj | | | - | Rounding Adj | | | (2) |
| | - | | | | - | | | | 26 | CAO estimate | | | 26 |
| Total A-87 Charge/(Rebate) | <u><u>96</u></u> | | | | <u><u>413</u></u> | | | | <u><u>423</u></u> | | | | <u><u>10</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06320000 - LEVEE DISTRICT #3

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 6 | 11 | 6 | (5) | 6 | 6 | 6 | - | 3 | 6 | 3 | (3) | (3) |
| Dept of Finance | 132 | 132 | 132 | - | 114 | 134 | 114 | (20) | 202 | 132 | 202 | 70 | 88 |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 98 | - | 98 | 98 | 90 | - | 90 | 90 | (8) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>138</u> | <u>143</u> | <u>138</u> | <u>(5)</u> | <u>218</u> | <u>140</u> | <u>218</u> | <u>78</u> | <u>295</u> | <u>138</u> | <u>295</u> | <u>157</u> | <u>77</u> |
| Roll Forward | (5) | | | | 78 | | | | 157 | | | | 79 |
| Adjustments: | (1) | Rounding Adj | | | - | Rounding Adj | | | 1 | Rounding Adj | | | 1 |
| | - | | | | - | | | | 109 | CAO estimate | | | 109 |
| Total A-87 Charge/(Rebate) | <u><u>132</u></u> | | | | <u><u>296</u></u> | | | | <u><u>562</u></u> | | | | <u><u>266</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06500000 - BUTTE CITY CSD

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior Year Variance |
|----------------------------|-------------------------|---------------------|-------------------|--------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|--------------|---------------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 5 | 4 | 5 | 1 | 6 | 2 | 6 | 4 | 3 | 5 | 3 | (2) | (3) |
| Dept of Finance | 1,817 | 552 | 1,817 | 1,265 | 1,828 | 1,618 | 1,828 | 210 | 1,425 | 1,817 | 1,425 | (392) | (403) |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | 36 | - | 36 | 36 | 36 |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 98 | - | 98 | 98 | 77 | - | 77 | 77 | (21) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>1,822</u> | <u>556</u> | <u>1,822</u> | <u>1,266</u> | <u>1,932</u> | <u>1,620</u> | <u>1,932</u> | <u>312</u> | <u>1,541</u> | <u>1,822</u> | <u>1,541</u> | <u>(281)</u> | <u>(391)</u> |
| Roll Forward | 1,266 | | | | 312 | | | | (281) | | | | (593) |
| Adjustments: | (1) | | | | - | | | | 2 | Rounding Adj | | | 2 |
| | - | | | | - | | | | 93 | CAO estimate | | | 93 |
| Total A-87 Charge/(Rebate) | <u><u>3,087</u></u> | | | | <u><u>2,244</u></u> | | | | <u><u>1,355</u></u> | | | | <u><u>(889)</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06510000 - BUTTE CITY CSD - RECREATION

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|------------|---------------------|---------|------------|------------|---------------------|---------|------------|-------------|---------------------|---------|------------|--------------|
| | A-87 Plan | Roll Forward Detail | | | A-87 Plan | Roll Forward Detail | | | A-87 Plan | Roll Forward Detail | | | |
| | Schedule A | 2015-16 | 2015-16 | Difference | Schedule A | 2016-17 | 2016-17 | Difference | Schedule A | 2017-18 | 2017-18 | Difference | |
| | | Estimate | Actual | | | Estimate | Actual | | | Estimate | Actual | | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 1 | 1 | 1 | - | 1 | - | 1 | 1 | - | 1 | - | (1) | (1) |
| Dept of Finance | 136 | 28 | 136 | 108 | 51 | 19 | 51 | 32 | 14 | 136 | 14 | (122) | (37) |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 11 | - | 11 | 11 | 10 | - | 10 | 10 | (1) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 137 | 29 | 137 | 108 | 63 | 19 | 63 | 44 | 24 | 137 | 24 | (113) | (39) |
| Roll Forward | 108 | | | | 44 | | | | (113) | | | | (157) |
| Adjustments: | 1 | Rounding Adj | | | (1) | Rounding Adj | | | 1 | Rounding Adj | | | 2 |
| | | | | | | | | | 12 | CAO estimate | | | 12 |
| Total A-87 Charge/(Rebate) | <u>246</u> | | | | <u>106</u> | | | | <u>(76)</u> | | | | <u>(182)</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06610000 - ELK CREEK CSD

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|-------------|---------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 20 | 29 | 20 | (9) | 21 | 16 | 21 | 5 | 11 | 20 | 11 | (9) | (10) |
| Dept of Finance | 1,160 | 450 | 1,160 | 710 | 1,202 | 960 | 1,202 | 242 | 813 | 1,160 | 813 | (347) | (389) |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 326 | - | 326 | 326 | 300 | - | 300 | 300 | (26) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>1,180</u> | <u>479</u> | <u>1,180</u> | <u>701</u> | <u>1,549</u> | <u>976</u> | <u>1,549</u> | <u>573</u> | <u>1,124</u> | <u>1,180</u> | <u>1,124</u> | <u>(56)</u> | <u>(425)</u> |
| Roll Forward | 701 | | | | 573 | | | | (56) | | | | (629) |
| Adjustments: | - | Rounding Adj | | | (1) | Rounding Adj | | | 2 | Rounding Adj | | | 3 |
| | - | | | | - | | | | 362 | CAO estimate | | | 362 |
| Total A-87 Charge/(Rebate) | <u><u>1,881</u></u> | | | | <u><u>2,121</u></u> | | | | <u><u>1,432</u></u> | | | | <u><u>(689)</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06640000 - ELK CREEK CSD - RECREATION

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year Variance |
|----------------------------|-------------------------|--|--|-----------------------------------|-------------------------|--|--|-----------------------------------|-------------------------|--|--|-----------------------------------|---------------------------|
| | A-87 Plan Schedule A | Roll Forward Detail 2015-16 Estimate | Roll Forward Detail 2015-16 Actual | Roll Forward Detail Difference | A-87 Plan Schedule A | Roll Forward Detail 2016-17 Estimate | Roll Forward Detail 2016-17 Actual | Roll Forward Detail Difference | A-87 Plan Schedule A | Roll Forward Detail 2017-18 Estimate | Roll Forward Detail 2017-18 Actual | Roll Forward Detail Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dept of Finance | - | - | - | - | - | - | - | - | 2 | - | - | - | 2 |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | 36 | - | - | - | 36 |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | - | - | - | - | 10 | - | - | - | 10 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | - | - | - | - | - | - | - | - | 48 | - | - | - | 48 |
| Roll Forward | - | | | | - | | | | - | | | | - |
| Adjustments: | | Rounding Adj | | | | Rounding Adj | | | | Rounding Adj | | | |
| | - | | | | - | | | | 10 | CAO estimate | | | 10 |
| | - | | | | - | | | | | | | | - |
| Total A-87 Charge/(Rebate) | - | | | | - | | | | 58 | | | | 58 |

A-87 COST ALLOCATION DETAIL & COMPARISON

06650000 - ELK CREEK CSD - LIGHTING

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior Year Variance |
|------------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|------------------------------|-------------------|-------------|------------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dept of Finance | 43 | 17 | 43 | 26 | 116 | 18 | 116 | 98 | 18 | 43 | 18 | (25) | (98) |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Adjustments | - | - | - | - | 3 | - | 3 | 3 | 3 | - | 3 | 3 | - |
| Subtotal | <u>43</u> | <u>17</u> | <u>43</u> | <u>26</u> | <u>119</u> | <u>18</u> | <u>119</u> | <u>101</u> | <u>21</u> | <u>43</u> | <u>21</u> | <u>(22)</u> | <u>(98)</u> |
| Roll Forward Adjustments: | 26 (1) | Rounding Adj | | | 101 - | Rounding Adj | | | (22) 1 3 | Rounding Adj CAO estimate | | | (123) 1 3 |
| Total A-87 Charge/(Rebate) | <u><u>68</u></u> | | | | <u><u>220</u></u> | | | | <u><u>3</u></u> | | | | <u><u>(217)</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06700000 - ORD BEND CSD

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 3 | 5 | 3 | (2) | 3 | 3 | 3 | - | 2 | 3 | 2 | (1) | (1) |
| Dept of Finance | 268 | 209 | 268 | 59 | 189 | 196 | 189 | (7) | 270 | 268 | 270 | 2 | 81 |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 47 | - | 47 | 47 | 43 | - | 43 | 43 | (4) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>271</u> | <u>214</u> | <u>271</u> | <u>57</u> | <u>239</u> | <u>199</u> | <u>239</u> | <u>40</u> | <u>315</u> | <u>271</u> | <u>315</u> | <u>44</u> | <u>76</u> |
| Roll Forward | 57 | | | | 40 | | | | 44 | | | | 4 |
| Adjustments: | - | Rounding Adj | | | (1) | Rounding Adj | | | - | Rounding Adj | | | 1 |
| | - | | | | - | | | | 52 | CAO estimate | | | 52 |
| Total A-87 Charge/(Rebate) | <u><u>328</u></u> | | | | <u><u>278</u></u> | | | | <u><u>411</u></u> | | | | <u><u>133</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06740000 - ARTOIS CSD

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior Year Variance |
|----------------------------|-------------------------|---------------------|-------------------|--------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|--------------|---------------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 6 | 8 | 6 | (2) | 6 | 4 | 6 | 2 | 3 | 6 | 3 | (3) | (3) |
| Dept of Finance | 1,378 | 321 | 1,378 | 1,057 | 550 | 535 | 550 | 15 | 398 | 1,378 | 398 | (980) | (152) |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 93 | - | 93 | 93 | 90 | - | 90 | 90 | (3) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>1,384</u> | <u>329</u> | <u>1,384</u> | <u>1,055</u> | <u>649</u> | <u>539</u> | <u>649</u> | <u>110</u> | <u>491</u> | <u>1,384</u> | <u>491</u> | <u>(893)</u> | <u>(158)</u> |
| Roll Forward | 1,055 | | | | 110 | | | | (893) | | | | (1,003) |
| Adjustments: | 1 | Rounding Adj | | | 1 | Rounding Adj | | | - | Rounding Adj | | | (1) |
| | - | | | | - | | | | 109 | CAO estimate | | | 109 |
| Total A-87 Charge/(Rebate) | <u><u>2,440</u></u> | | | | <u><u>760</u></u> | | | | <u><u>(293)</u></u> | | | | <u><u>(1,053)</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06825000 - HAMILTON CITY CSD

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 91 | 250 | 91 | (159) | 44 | 130 | 44 | (86) | 25 | 91 | 25 | (66) | (19) |
| Dept of Finance | 4,817 | 2,416 | 4,817 | 2,401 | 2,085 | 2,244 | 2,085 | (159) | 1,125 | 4,817 | 1,125 | (3,692) | (960) |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 695 | - | 695 | 695 | 681 | - | 681 | 681 | (14) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 4,908 | 2,666 | 4,908 | 2,242 | 2,824 | 2,374 | 2,824 | 450 | 1,831 | 4,908 | 1,831 | (3,077) | (993) |
| Roll Forward | 2,242 | | | | 450 | | | | (3,077) | | | | (3,527) |
| Adjustments: | (1) | Rounding Adj | | | - | Rounding Adj | | | - | Rounding Adj | | | - |
| | - | | | | - | | | | 820 | CAO estimate | | | 820 |
| Total A-87 Charge/(Rebate) | <u>7,149</u> | | | | <u>3,274</u> | | | | <u>(426)</u> | | | | <u>(3,700)</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06830000 - HCCSD LIGHTING

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior Year Variance |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|---------------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 2 | 3 | 2 | (1) | 2 | 2 | 2 | - | 1 | 2 | 1 | (1) | (1) |
| Dept of Finance | 47 | 30 | 47 | 17 | 50 | 32 | 50 | 18 | 24 | 47 | 24 | (23) | (26) |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Adjustments | - | - | - | - | 26 | - | 26 | 26 | 26 | - | 26 | 26 | - |
| Subtotal | <u>49</u> | <u>33</u> | <u>49</u> | <u>16</u> | <u>78</u> | <u>34</u> | <u>78</u> | <u>44</u> | <u>51</u> | <u>49</u> | <u>51</u> | <u>2</u> | <u>(27)</u> |
| Roll Forward | 16 | | | | 44 | | | | 2 | | | | (42) |
| Adjustments: | - | Rounding Adj | | | - | Rounding Adj | | | - | Rounding Adj | | | - |
| | - | | | | - | | | | 31 | CAO estimate | | | 31 |
| Total A-87 Charge/(Rebate) | <u><u>65</u></u> | | | | <u><u>122</u></u> | | | | <u><u>84</u></u> | | | | <u><u>(38)</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06850000 - HCCSD LIBRARY

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year |
|----------------------------|----------------------|------------------|----------------|-------------|----------------------|------------------|----------------|-------------|----------------------|------------------|----------------|------------|--------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 1 | 3 | 1 | (2) | 2 | 1 | 2 | 1 | 1 | 1 | 1 | - | (1) |
| Dept of Finance | 128 | 171 | 128 | (43) | 162 | 201 | 162 | (39) | 105 | 128 | 105 | (23) | (57) |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 25 | - | 25 | 25 | 22 | - | 22 | 22 | (3) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>129</u> | <u>174</u> | <u>129</u> | <u>(45)</u> | <u>189</u> | <u>202</u> | <u>189</u> | <u>(13)</u> | <u>128</u> | <u>129</u> | <u>128</u> | <u>(1)</u> | <u>(61)</u> |
| Roll Forward | (45) | | | | (13) | | | | (1) | | | | 12 |
| Adjustments: | (1) | Rounding Adj | | | - | Rounding Adj | | | 1 | Rounding Adj | | | 1 |
| | - | | | | - | | | | 28 | CAO estimate | | | 28 |
| Total A-87 Charge/(Rebate) | <u><u>83</u></u> | | | | <u><u>176</u></u> | | | | <u><u>156</u></u> | | | | <u><u>(20)</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06865000 - HCCSD EDGEWATER PARK

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year Variance |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|--------------|---------------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dept of Finance | 210 | 25 | 210 | 185 | 44 | 31 | 44 | 13 | 24 | 210 | 24 | (186) | (20) |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Adjustments | - | - | - | - | 3 | - | 3 | 3 | 6 | - | 6 | 6 | 3 |
| Subtotal | <u>210</u> | <u>25</u> | <u>210</u> | <u>185</u> | <u>47</u> | <u>31</u> | <u>47</u> | <u>16</u> | <u>30</u> | <u>210</u> | <u>30</u> | <u>(180)</u> | <u>(17)</u> |
| Roll Forward | 185 | | | | 16 | | | | | | | | |
| Adjustments: | 2 | Rounding Adj | | | 1 | Rounding Adj | | | (180) | | | | (196) |
| | - | | | | - | | | | - | Rounding Adj | | | (1) |
| | | | | | | | | | 7 | CAO estimate | | | 7 |
| Total A-87 Charge/(Rebate) | <u><u>397</u></u> | | | | <u><u>64</u></u> | | | | <u><u>(143)</u></u> | | | | <u><u>(207)</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06870000 - HCCSD PALLISADES

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|--------------|---------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 1 | 1 | 1 | - | 1 | 1 | 1 | - | - | 1 | - | (1) | (1) |
| Dept of Finance | 243 | 33 | 243 | 210 | 46 | 34 | 46 | 12 | 25 | 243 | 25 | (218) | (21) |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 9 | - | 9 | 9 | 9 | - | 9 | 9 | - |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>244</u> | <u>34</u> | <u>244</u> | <u>210</u> | <u>56</u> | <u>35</u> | <u>56</u> | <u>21</u> | <u>34</u> | <u>244</u> | <u>34</u> | <u>(210)</u> | <u>(22)</u> |
| Roll Forward | 210 | | | | 21 | | | | (210) | | | | (231) |
| Adjustments: | 1 | Rounding Adj | | | - | Rounding Adj | | | (1) | Rounding Adj | | | (1) |
| | - | | | | - | | | | 10 | CAO estimate | | | 10 |
| Total A-87 Charge/(Rebate) | <u><u>455</u></u> | | | | <u><u>77</u></u> | | | | <u><u>(167)</u></u> | | | | <u><u>(244)</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06880000 - N.E. WILLOWS CSD

| | 2017-18 | | | | 2017-18 | | | | 2017-18 | | | | Prior Year |
|----------------------------|----------------------|------------------|----------------|------------|----------------------|------------------|----------------|------------|----------------------|------------------|----------------|--------------|--------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 24 | 41 | 24 | (17) | 23 | 22 | 23 | 1 | 13 | 24 | 13 | (11) | (10) |
| Dept of Finance | 807 | 390 | 807 | 417 | 456 | 597 | 456 | (141) | 360 | 807 | 360 | (447) | (96) |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 371 | - | 371 | 371 | 340 | - | 340 | 340 | (31) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>831</u> | <u>431</u> | <u>831</u> | <u>400</u> | <u>850</u> | <u>619</u> | <u>850</u> | <u>231</u> | <u>713</u> | <u>831</u> | <u>713</u> | <u>(118)</u> | <u>(137)</u> |
| Roll Forward | 400 | | | | 231 | | | | (118) | | | | (349) |
| Adjustments: | - | | | | - | | | | - | Rounding Adj | | | - |
| | | | | | | | | | 410 | CAO estimate | | | 410 |
| Total A-87 Charge/(Rebate) | <u><u>1,231</u></u> | | | | <u><u>1,081</u></u> | | | | <u><u>1,005</u></u> | | | | <u><u>(76)</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06920000 - MOSQUITO ABATEMENT

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year Variance |
|----------------------------|----------------------|------------------|----------------|------------|----------------------|------------------|----------------|------------|----------------------|------------------|----------------|------------|---------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 30 | 46 | 30 | (16) | 29 | 24 | 29 | 5 | 16 | 30 | 16 | (14) | (13) |
| Dept of Finance | 825 | 875 | 825 | (50) | 932 | 925 | 932 | 7 | 540 | 825 | 540 | (285) | (392) |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | 36 | - | 36 | 36 | 36 |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 463 | - | 463 | 463 | 435 | - | 435 | 435 | (28) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 855 | 921 | 855 | (66) | 1,424 | 949 | 1,424 | 475 | 1,027 | 855 | 1,027 | 172 | (397) |
| Roll Forward | (66) | | | | 475 | | | | 172 | | | | (303) |
| Adjustments: | (1) | Rounding Adj | | | - | Rounding Adj | | | 1 | Rounding Adj | | | 1 |
| | - | | | | - | | | | 524 | CAO estimate | | | 524 |
| Total A-87 Charge/(Rebate) | <u>788</u> | | | | <u>1,899</u> | | | | <u>1,724</u> | | | | <u>(175)</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06950000 - RICE PEST ABATEMENT

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior Year Variance |
|----------------------------|-------------------------|---------------------|-------------------|-------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|---------------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 1 | 3 | 1 | (2) | 1 | 1 | 1 | - | 1 | 1 | 1 | - | - |
| Dept of Finance | 87 | 104 | 87 | (17) | 84 | 13 | 84 | 71 | 166 | 87 | 166 | 79 | 82 |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | 74 | - | 74 | 74 | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | (74) |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 23 | - | 23 | 23 | 21 | - | 21 | 21 | (2) |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | <u>88</u> | <u>107</u> | <u>88</u> | <u>(19)</u> | <u>182</u> | <u>14</u> | <u>182</u> | <u>168</u> | <u>188</u> | <u>88</u> | <u>188</u> | <u>100</u> | <u>6</u> |
| Roll Forward | (19) | | | | 168 | | | | 100 | | | | (68) |
| Adjustments: | 2 | Rounding Adj | | | - | Rounding Adj | | | (1) | Rounding Adj | | | (1) |
| | - | | | | - | | | | 26 | CAO estimate | | | 26 |
| Total A-87 Charge/(Rebate) | <u><u>71</u></u> | | | | <u><u>350</u></u> | | | | <u><u>313</u></u> | | | | <u><u>(37)</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06960000 - HC RECLAMATION #2140

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 93 | 19 | 93 | 74 | 131 | 132 | 131 | (1) | 130 | 93 | 130 | 37 | (1) |
| Dept of Finance | 1,297 | 122 | 1,297 | 1,175 | 893 | 1,563 | 893 | (670) | 1,086 | 1,297 | 1,086 | (211) | 193 |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | 1,210 | - | (1,210) | - | - | - | - | - |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 2,076 | - | 2,076 | 2,076 | 3,538 | - | 3,538 | 3,538 | 1,462 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Subtotal | 1,390 | 141 | 1,390 | 1,249 | 3,100 | 2,905 | 3,100 | 195 | 4,754 | 1,390 | 4,754 | 3,364 | 1,654 |
| Roll Forward | 1,249 | | | | 195 | | | | 3,364 | | | | 3,169 |
| Adjustments: | - | Rounding Adj | | | (2) | Rounding Adj | | | - | Rounding Adj | | | 2 |
| | - | | | | - | | | | 4,262 | CAO estimate | | | 4,262 |
| Total A-87 Charge/(Rebate) | <u>2,639</u> | | | | <u>3,293</u> | | | | <u>12,380</u> | | | | <u>9,087</u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

06970000 - RECLAMATION DISTRICT #2106

| | 2017-18 | | | | 2018-19 | | | | 2019-20 | | | | Prior Year Variance |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|---------------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dept of Finance | 78 | - | - | - | 85 | - | - | - | 181 | 78 | 181 | 103 | 96 |
| Annual Audit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Counsel | - | - | - | - | - | - | - | - | 36 | - | 36 | 36 | 36 |
| Personnel | - | - | - | - | - | - | - | - | - | - | - | - | - |
| General Insurance | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 2 | - | - | - | - | - | - | - | - |
| Adjustments | - | - | - | - | - | - | - | - | 7 | - | 7 | 7 | 5 |
| Subtotal | <u>78</u> | - | - | - | <u>87</u> | - | - | - | <u>224</u> | <u>78</u> | <u>224</u> | <u>146</u> | <u>137</u> |
| Roll Forward | - | | | | - | | | | 146 | | | | 146 |
| Adjustments: | - | Rounding Adj | | | - | Rounding Adj | | | 2 | Rounding Adj | | | 2 |
| | - | | | | - | | | | 9 | CAO estimate | | | 9 |
| Total A-87 Charge/(Rebate) | <u><u>78</u></u> | | | | <u><u>87</u></u> | | | | <u><u>381</u></u> | | | | <u><u>294</u></u> |

A-87 COST ALLOCATION DETAIL & COMPARISON

99999999 - OTHER

| | 2017-18 | Roll Forward Detail | | | 2018-19 | Roll Forward Detail | | | 2019-20 | Roll Forward Detail | | | Prior |
|----------------------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|-------------------------|---------------------|-------------------|------------|------------------|
| | A-87 Plan Schedule A | 2015-16 Estimate | 2015-16 Actual | Difference | A-87 Plan Schedule A | 2016-17 Estimate | 2016-17 Actual | Difference | A-87 Plan Schedule A | 2017-18 Estimate | 2017-18 Actual | Difference | Year Variance |
| Service Departments: | | | | | | | | | | | | | |
| Building Use | 22,570 | 16,799 | 22,570 | 5,771 | 18,903 | 22,367 | 18,903 | (3,464) | 75,054 | 22,570 | 75,054 | 52,484 | 56,151 |
| Equipment Use | - | - | - | - | - | - | - | - | - | - | - | - | - |
| CAO | 2,549 | 4,849 | 2,549 | (2,300) | 2,841 | 2,548 | 2,841 | 293 | 1,498 | 2,549 | 1,498 | (1,051) | (1,343) |
| Dept of Finance | 39,883 | 35,558 | 39,883 | 4,325 | 30,669 | 32,644 | 30,669 | (1,975) | 26,355 | 39,883 | 26,355 | (13,528) | (4,314) |
| Annual Audit | 12,628 | 9,652 | 12,628 | 2,976 | 13,942 | 12,131 | 13,942 | 1,811 | 12,652 | 12,628 | 12,652 | 24 | (1,290) |
| County Counsel | - | (365) | - | 365 | - | - | - | - | - | - | - | - | - |
| Personnel | - | (19) | - | 19 | - | - | - | - | - | - | - | - | - |
| Facilities Maint | - | 36,831 | - | (36,831) | - | - | - | - | - | - | - | - | - |
| Building Maint | - | 77,791 | - | (77,791) | - | - | - | - | - | - | - | - | - |
| Janitorial Services | - | 22,466 | - | (22,466) | - | - | - | - | - | - | - | - | - |
| General Insurance | 62,353 | 64,170 | 62,353 | (1,817) | 65,876 | 71,438 | 65,876 | (5,562) | 69,024 | 62,353 | 69,024 | 6,671 | 3,148 |
| Employee Benefits | - | (4) | - | 4 | - | - | - | - | - | - | - | - | - |
| DP-Property Tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| DP-ONESolution | - | - | - | - | 44,936 | - | 44,936 | 44,936 | 40,772 | - | 40,772 | 40,772 | (4,164) |
| Adjustments | - | (137,073) | - | 137,073 | - | - | - | - | - | - | - | - | - |
| Subtotal | 139,983 | 130,655 | 139,983 | 9,328 | 177,167 | 141,128 | 177,167 | 36,039 | 225,355 | 139,983 | 225,355 | 85,372 | 48,188 |
| Roll Forward | 9,328 | | | | 36,039 | | | | 85,372 | | | | 49,333 |
| Adjustments: | - | Rounding Adj | | | (1) | Rounding Adj | | | 3 | Rounding Adj | | | 4 |
| | - | | | | - | | | | 49,116 | CAO estimate | | | 49,116 |
| | - | | | | - | | | | - | | | | - |
| Total A-87 Charge/(Rebate) | <u>149,311</u> | | | | <u>213,205</u> | | | | <u>359,846</u> | | | | <u>146,641</u> |