

# **CITY OF WASCO**

**FULL COST ALLOCATION PLAN**

**And**

**OMB CIRCULAR A-87 COST ALLOCATION PLAN**

**BASED ON JUNE 30, 2007 EXPENDITURES**

**Prepared by:**

**Finance Department**

**March 18, 2008**

**CITY OF WASCO**  
Cost Allocation Plan  
Based on June 30, 2007 Expenditures

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**EXECUTIVE SUMMARY**

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The Finance Department has prepared a full cost allocation plan and a cost allocation plan in accordance with the Office of Budget and Management Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments*. These plans have been prepared to assist the City in calculating the full cost of providing City services. The purpose of the OMB A-87 plan is to establish principles and standards for determining costs for Federal awards carried out through grants, cost reimbursement contracts, and other agreements with State and local governments. The report herein contains the result of the plans.

**BACKGROUND**

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The primary purpose for preparing a full cost allocation plan is to identify and allocate the cost of providing services internally to those who provide services directly to the community. A full cost allocation plan is one management tool to ensure that each department/division and function has its “true” full costs identified. The purpose of preparing a plan is to “charge” those departments/divisions and ultimately customers of the City of Wasco for not just the direct services provided, but also for the internal services that are required to support the direct services provided to the community.

The Office of Budget and Management (OMB) Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments* has been developed to provide agencies with guidelines in preparing cost allocations plans. The OMB A-87 cost allocation plan can be used as support for the overhead charged to Federal, State and local grants. The plan as presented meets the requirements of OMB A-87. The plan also meets the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The City of Wasco is a contract City comprised of seven main departments. City departments are then separated into nineteen separate divisions. The departments include: City Council, City Manager, Finance, Community Development, Fire Services, Police Services, and Public Works. Each of these departments or their divisions provides either direct service to the community, or provides internal support to the departments that provide direct services.

Finally, the OMB-87 Cost Allocation Plan provides the City with a tool for maximizing reimbursable costs from Federal, State and local agencies while the Full Cost Allocation Plan will be used in preparing the City’s fee schedules and annual budget.

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**SCOPE AND METHODOLOGY**

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**Scope**

In preparing the cost allocation plans for the City of Wasco, we used actual expenditure information for the year ended June 30, 2007. All City departments and divisions were included in the cost allocation plan. A number of adjustments were made based on criteria established by the Finance Department and are described fully in the methodology section of this report. Costs were allocated to the division level, if possible. Unallowable costs were identified and removed from the cost allocation plan in accordance with OMB A-87 and are defined further in this report.

The Finance Department developed service provisions, cost categories and allocation criteria for current programs. The results of the full cost allocation plan are documented in Exhibits B and C. The results of the OMB A-87 cost allocation plan are documented in Exhibits E and F.

**Methodology**

**Data Gathering**

The primary source of information provided by the City was the general ledger report from the City's financial system. Each department's costs were categorized to the division level and fund level. The cost allocation plan is a step down plan based at the division and fund level, consistent with the City's organizational structure and financial system.

**Costing Adjustments**

The City of Wasco has a variety of expenditures that are accounted for within the City's general ledger and other financial reports that require adjustments for cost allocation purposes. We reviewed each department's and division's expenditures to determine if any costs should be added or removed from the total expenditures for cost allocation plan purposes. Based upon our review, the following types of costing adjustments were required.

- Internal Service Funds;
- General transfers out;
- Contract with the Kern County Sheriff Department;
- Capital Projects and Capital Outlay;
- RDA Pass-thru payments and debt service;

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**SCOPE AND METHODOLOGY (CONTINUED)**

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Internal service funds were excluded as including them in the plan would result in a duplication of expenditures. The costs associated with internal service funds are allocated as a direct charge to all divisions utilizing their services and in proportion with services received.

General transfers out were excluded as including them in the plan would result in a duplication of expenditures. Expense transfer to RDA was excluded as it is a transfer in and considered an off-setting revenue to the department.

The contract with the Kern County Sheriff Department was excluded as there is little time associated with providing services to this function. There is little City overhead associated with this contract and including its costs would skew the results of the cost allocation.

The Valley Rose Golf Course Fund was removed because the expense items involved were related to the closing of the fund and little or no City overhead time was associated with the fund in this fiscal year.

The following funds and accounts were removed from the plan based on either a double counting of expenditures, a capital projects fund, or the funds represent costs that are reimbursed through an assessment or are an internal service fund.

<u>Fund</u>	<u>Fund Name</u>	<u>Fund</u>	<u>Fund Name</u>
11200	Shop (ISF)	13200	TDA Local Fund (Special Revenue Fund)
16200	Facilities Maintenance (ISF)	21300	Traffic Impact Fund (Special Revenue Fund)
01155	MIS (ISF)	20300	Traffic Safety Fund (Special Revenue Fund)
WPFA	Wasco Public Fin. Authority	10205	Street Construction (Capital Projects Fund)
14200	Light, Landscaping, and Maintenance Districts	33400	Valley Rose Golf Course.

It should be noted that at some point in the cost allocation plan process, the law of diminishing returns applies, i.e. at what level of complexity is it no longer cost effective to maintain the plan.

**Determination of Support and Line Departments and Divisions**

In order to determine how costs should be allocated in a fair and equitable manner the Finance Department evaluated all related cost drivers and selected the most appropriate. Based on last year's plan and additional research, departments and divisions were categorized as either support or line. A support department or division is defined as one that provides internal support to the organization. A line department or division is defined as one that provides service externally to the community.

The following department and divisions are considered to be support:

**CITY OF WASCO**  
Cost Allocation Plan  
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**SCOPE AND METHODOLOGY (CONTINUED)**

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- City Council
- City Manager
- Administrative Services
- Finance and Accounting
- Budgeting
- Human Resources / Risk Management
- Non-Departmental

The following departments and divisions are direct service or line departments:

- |                                |                                |
|--------------------------------|--------------------------------|
| • Police Services              | • CDBG 91-93                   |
| • Fire Services                | • Supplemental Law Enforcement |
| • Planning                     | • CalHome Grant                |
| • Building Inspection          | • CHFA Grant                   |
| • Animal Services              | • 2003 CDBG                    |
| • Code Compliance              | • 2003 CalHome                 |
| • Engineering Services         | • 2004 CDBG                    |
| • Streets                      | • 2004 CalHome                 |
| • Public Transit               | • Miscellaneous Grants         |
| • Emergency Response           | • 2005 CalHome                 |
| • Wastewater                   | • 2006 Home                    |
| • Water                        | • 2005 CDBG                    |
| • Sanitation                   | • RDA Capital Projects         |
| • CNG Station                  | • RDA Debt Service             |
| • Economic Development         | • RDA 20% Low/Moderate Income  |
| • Housing & Community Programs | • Housing Fund                 |

**Determination of Unallowable Costs**

The City's chart of accounts was reviewed to identify unallowable items in accordance with OMB A-87. In many cases, OMB A-87 will allow certain expenditures within the accounts identified. However, in order to be conservative, we completely removed the following accounts as unallowable from the support and line departments. By removing all costs within these accounts from the support departments the allocation pool represents only allowable costs. After these unallowable costs were removed, the remaining costs represented the allowable costs to be allocated.

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**SCOPE AND METHODOLOGY (CONTINUED)**

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<u>Account Name</u>	<u>Account Number</u>	<u>OMB A-87 Reference</u>
City Council Fund	All Accounts	Attachment B, Section 19
Training & Travel	50230	Attachment B, Section 43 & 14
Capital Outlay	52040	Attachment B, Section 15
Contingency	51050	Attachment B, Section 9
Special Recognition	52220	Attachment B, Section 14
Training & Travel Planning Commission	50230	Attachment B, Section 43 & 14

The OMB A-87 Plan is documented in Exhibits E and F. Identification of all allowable and unallowable costs is documented in Exhibit M.

*Determination of the Basis of Allocation*

The basis of allocation for each support department was determined in order to allocate costs in a fair and equitable manner. The Finance Department evaluated with the support departments the best method to allocate their cost of providing support to the line departments. Three allocation bases were used including: total expenditures, total agenda items, and number of full-time equivalents. Total expenditures are defined as the total cost of the department or division being allocated after all costing adjustments have been made as described above. The basis of allocation for the support departments and divisions was established as follows:

<b><u>Department/Division</u></b>	<b><u>Basis of Allocation</u></b>
City Council	Number of Agenda Items
City Manager	Total Expenditures
Administrative Services	Total Expenditures
Finance & Accounting	Total Expenditures
Budgeting	Total Expenditures
Human Resources / Risk Management	Full-time Equivalents
Non-Departmental	Total Expenditures

Exhibit B is a Summary of the Full Cost Allocation Plan. Exhibit C is the detail of the full cost allocation plan. Exhibit D reconciles this full cost allocation plan to the audited financial statements for June 20, 2007.

The following sections describe the allocation bases established for the departments and divisions.

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Cost Allocation Plan  
Based on June 30, 2007 Expenditures

**SCOPE AND METHODOLOGY (CONTINUED)**

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Expenditures/Full-time Equivalents

If a department or division did not maintain a separate tracking system of their customers or units performed, the department or division was allocated on the basis of expenditures. These department/divisions include: City Council; City Manager, Administrative Services, Finance and Accounting, Budgeting, Human Resources / Risk Management, and Non-Departmental. If the nature of the service provided is based on the number of full-time equivalents, this department or division was allocated on the basis of budgeted full-time equivalents. Exhibit C documents those departments and divisions allocated on the basis of expenditures and full-time equivalents.

Cost Allocation Methodology

The cost allocation plan was prepared under a Double Step Down approach. The allocations two steps are described as follows.

- The first step allocation represents the allocation of all support department/division indirect costs to all other support and line departments/divisions using the various bases of allocation as described in the subsection entitled *Determination of the Basis of Allocation*. This allocation is shown in Exhibit C.
- The second step allocation represents the accumulation of the indirect costs that were allocated to the support departments/divisions in the first step. The remaining pool of costs to be allocated is shown in the Total Overhead Support column of Exhibit B. From this column a new cost pool of support overhead was created. This second step allocation of support overhead was allocated on the basis of total expenditures to all line departments/divisions. This allocation is shown in Exhibit B.
- Combining the first and second step allocations yields the total allocated costs. Combining this total allocated cost with the department or divisions direct costs yields the total full cost of that division or department.

The result of this double step down allocation methodology is that 100% of the support departments/divisions costs have been allocated to the line departments/divisions and funds in a fair and equitable manner.

Nature and Extent of Services Allocated

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**SCOPE AND METHODOLOGY (CONTINUED)**

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Below is a brief description of services being allocated in accordance with the above listed basis of allocations.

- **City Council:** General government management and leadership benefiting the entire City. (Excluded from the OMB A-87 cost allocation plan).
- **City Manager:** Specific Government management and leadership benefiting all City Departments.
- **Administrative Services:** Implements, monitors, and manages the administrative and regulatory affairs of the City as well as various other support services.
- **Finance & Accounting:** Performs all of the financing and accounting activities of the City including the annual audits, internal controls, and CAFR preparation. The division also performs general purchasing and payroll functions of the City.
- **Budgeting:** Performs all of the budgeting activities of the City including the annual budget and mid-year review.
- **Human Resources / Risk Management:** Performs all job placements, oversees performance and disciplinary actions, and administers all liability insurance, workers compensation insurance, and employee benefit programs.
- **Non-Departmental:** This division captures items that benefit the entire City but cannot be allocated to a specific department. The major item included in the division is the City Attorney costs, unemployment insurance, and supplies and maintenance not attributed to specific departments.

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Cost Allocation Plan  
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**SCOPE AND METHODOLOGY (CONTINUED)**

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**CONCLUSION**

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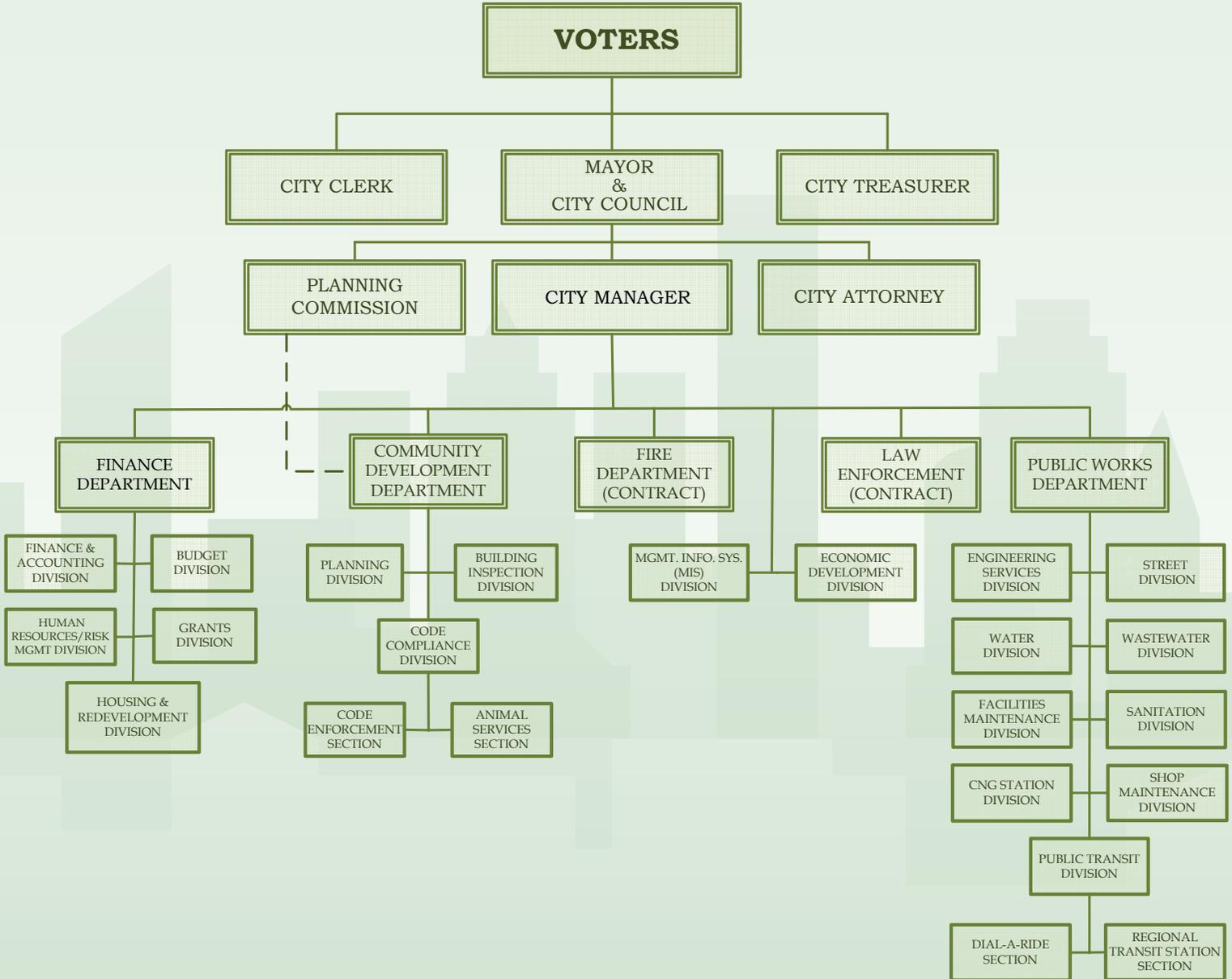
As a City there are many cases where we are allowed or expected to recover our full cost of providing certain direct services. In these cases total cost includes both direct and indirect costs. A cost allocation plan is a very useful cost based accounting method of establishing the indirect cost of these direct services offered by the City. It establishes a rational, defensible nexus and consistent methodology for identifying and allocating indirect costs to direct cost programs. Because of this, the full cost allocation plan can be a valuable analytical tool in a number of situations, including allocating organizational resources, performing expense analyses, evaluating the costs of performing services in-house versus contract-out, establishing fees designed for full cost recovery, and reimbursing support service costs provided by the General Fund to enterprise operations such as water, sanitation, and sewer. The OMB A-87 cost allocation plan provides a basis for recovering allocated indirect costs from federal and state grant awards.

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**COST ALLOCATION PLAN  
AND  
OMB A-87 PLAN  
SCHEDULES**



**CITY OF WASCO  
Organizational Chart  
Fiscal Year 2008 / 2009**



**CITY OF WASCO**  
**Full Cost Allocation Plan**  
**Based on June 30, 2007 Expenditures**

**Exhibit B**

<u>Line Department/Divisions</u>	<u>Total Expenditures</u>	<u>(Step 1) Indirect Cost Allocation</u>	<u>Total Accumulated Expenditures</u>	<u>Percent of Total Accumulated Expenditures</u>	<u>(Step 2) Support Overhead Allocation</u>	<u>Total Cost Allocation</u>
					<u>\$ 301,366</u>	
<b>Public Safety</b>						
Police Services	\$ 9,148	\$ 2,886	\$ 12,034	0.13%	\$ 383	\$ 3,269
Fire Services	-	-	-	0.00%	-	-
Total Public Safety	<u>\$ 9,148</u>	<u>\$ 2,886</u>	<u>\$ 12,034</u>	<u>0.13%</u>	<u>\$ 383</u>	<u>\$ 3,269</u>
<b>Community Development</b>						
Planning	\$ 657,266	\$ 132,638	\$ 789,904	8.34%	\$ 25,141	\$ 157,779
Building Inspection	370,192	64,373	434,565	4.59%	13,831	78,204
Animal Services	189,062	35,910	224,972	2.38%	7,160	43,070
Code Compliance	180,741	40,377	221,118	2.34%	7,038	47,415
Total Community Development	<u>\$ 1,397,262</u>	<u>\$ 273,298</u>	<u>\$ 1,670,559</u>	<u>17.64%</u>	<u>\$ 53,170</u>	<u>\$ 326,468</u>
<b>Public Works</b>						
Engineering Services	\$ 222,035	\$ 38,317	\$ 260,352	2.75%	\$ 8,287	\$ 46,604
Streets	1,367,942	239,311	1,607,253	16.98%	51,157	290,468
Street Construction	-	-	-	0.00%	-	-
Public Transit	372,138	67,857	439,995	4.65%	14,004	81,861
Emergency Response	951	135	1,086	0.01%	35	170
Lighting Maintenance	-	1,843	1,843	0.02%	59	1,902
Wastewater	1,127,655	184,186	1,311,841	13.86%	41,754	225,940
Water	1,370,479	219,657	1,590,136	16.79%	50,612	270,269
Sanitation	1,476,938	251,872	1,728,810	18.26%	55,026	306,898
CNG Station	43,087	6,413	49,500	0.52%	1,576	7,989
TDA Local Fund	-	-	-	0.00%	-	-
Traffic Impact Fund	-	-	-	0.00%	-	-
Traffic Safety Fund	-	-	-	0.00%	-	-
Total Public Works	<u>\$ 5,981,225</u>	<u>\$ 1,009,591</u>	<u>\$ 6,990,816</u>	<u>73.83%</u>	<u>\$ 222,510</u>	<u>\$ 1,232,101</u>
<b>Parks and Recreation</b>						
Valley Rose Golf Course	\$ -	\$ 527	\$ 527	0.01%	\$ 17	\$ 544
Total Parks and Recreation	<u>\$ -</u>	<u>\$ 527</u>	<u>\$ 527</u>	<u>0.01%</u>	<u>\$ 17</u>	<u>\$ 544</u>
<b>Internal Service Funds</b>						
Shop	\$ -	\$ 6,276	\$ 6,276	0.07%	\$ 200	\$ 6,476
Facilities Maintenance	-	2,991	2,991	0.03%	95	3,086
Management Information Systems	-	3,071	3,071	0.03%	98	3,169
Total Internal Service Funds	<u>\$ -</u>	<u>\$ 12,338</u>	<u>\$ 12,338</u>	<u>0.13%</u>	<u>\$ 393</u>	<u>\$ 12,731</u>

**CITY OF WASCO**  
**Full Cost Allocation Plan**  
**Based on June 30, 2007 Expenditures**

**Exhibit B**

Line Department/Divisions	Total Expenditures	(Step 1) Indirect Cost Allocation	Total Accumulated Expenditures	Percent of Total Accumulated Expenditures	(Step 2) Support Overhead Allocation	Total Cost Allocation
<u>Support Allocation</u>					<u>\$ 301,366</u>	
<b>Housing &amp; Development</b>						
Economic Development	\$ 243,137	\$ 44,238	\$ 287,375	3.04%	\$ 9,147	\$ 53,385
Housing & Community Programs	<u>1,363</u>	<u>1,247</u>	<u>2,610</u>	<u>0.03%</u>	<u>83</u>	<u>1,330</u>
Total Housing & Development	<u>\$ 244,500</u>	<u>\$ 45,485</u>	<u>\$ 289,985</u>	<u>3.06%</u>	<u>\$ 9,230</u>	<u>\$ 54,715</u>
<b>Grants</b>						
CDBG 91-93	\$ 53,103	\$ 9,818	\$ 62,921	0.66%	\$ 2,003	\$ 11,821
Supplemental Law Enforcement	16,735	2,787	19,522	0.21%	621	3,408
CalHome	9,658	1,779	11,437	0.12%	364	2,143
CHFA Grant	3,900	690	4,590	0.05%	146	836
2003 CDBG	28,954	5,012	33,966	0.36%	1,081	6,093
2003 CalHome	12,964	2,384	15,348	0.16%	489	2,873
2004 CDBG	32,612	5,667	38,279	0.40%	1,218	6,885
2004 CalHome	14,452	2,595	17,047	0.18%	542	3,137
Misc. Grants	30,231	4,313	34,544	0.36%	1,099	5,412
2005 CalHome	14,062	2,539	16,601	0.18%	528	3,067
2006 Home Grant	7,405	1,324	8,729	0.09%	278	1,602
2005 CDBG	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>-</u>
Total Grants	<u>\$ 224,077</u>	<u>\$ 38,908</u>	<u>\$ 262,984</u>	<u>2.78%</u>	<u>\$ 8,369</u>	<u>\$ 47,277</u>
<b>Redevelopment Agency</b>						
RDA Capital Projects Fund	\$ 178,131	\$ 28,043	206,174	2.18%	6,562	34,605
RDA Debt Service Fund	10,275	1,467	11,742	0.12%	374	1,841
RDA 20% Low/Mod Inc. Housing Fu	<u>9,816</u>	<u>1,401</u>	<u>11,217</u>	<u>0.12%</u>	<u>357</u>	<u>1,758</u>
Total Redevelopment Agency	<u>\$ 198,222</u>	<u>\$ 30,911</u>	<u>\$ 229,133</u>	<u>2.42%</u>	<u>\$ 7,293</u>	<u>\$ 38,204</u>
<b>WPFA Governmental Activities</b>						
WPFA Governmental Activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>
Total WPFA	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total</b>	<u><b>\$ 8,054,434</b></u>	<u><b>\$ 1,413,944</b></u>	<u><b>\$ 9,468,376</b></u>	<u><b>100.00%</b></u>	<u><b>\$ 301,365</b></u>	<u><b>\$ 1,715,309</b></u>
<b>City Overhead Rate</b>						<u><b>21.30%</b></u>

**CITY OF WASCO**  
**Full Cost Allocation Plan**  
**Allocation Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit C**

<u>Support Departments/Divisions</u>	<u>Basis</u>	<u>Budget FTE</u>	<u># of Agenda Items</u>	<u>Percent of Total FTE</u>	<u>Total Expenditures</u>	<u>Costing Adjust- ments</u>	<u>Total Dept Expenditures</u>
Total Expenditures		n/a	n/a	n/a	n/a	n/a	n/a
Percent of Total Expenditures		n/a	n/a	n/a	n/a	n/a	n/a
Total Agenda Items		n/a	n/a	n/a	n/a	n/a	n/a
Percent of total agenda items		n/a	n/a	n/a	n/a	n/a	n/a
Total Full-time equivalents		n/a	n/a	n/a	n/a	n/a	n/a
Percent of total full-time equivalents		n/a	n/a	n/a	n/a	n/a	n/a
<b><i>City Council</i></b>							
Administration	Agendas	-		0.00%	\$ 116,110	\$ (2,868)	\$ 113,242
<b><i>City Manager</i></b>							
Administration	Expenditure	2.50	22	3.00%	397,139	-	397,139
<b><i>Administrative Services</i></b>							
Administration	Expenditure	0.75		1.00%	82,363	-	82,363
<b><i>Finance &amp; Accounting</i></b>							
Administration	Expenditure	1.05	35	1.00%	165,115	(900)	164,215
<b><i>Budget</i></b>							
Administration	Expenditure	0.95	9	1.00%	116,225	-	116,225
<b><i>Human Resources / Risk Management</i></b>							
Administration	FTE's	1.65	32	2.00%	218,386	(718)	217,668
<b><i>Non-Departmental</i></b>							
Administration	Expenditure	-	82	0.00%	621,523	(61,082)	560,441
<b><i>City Hall and Annex</i></b>							
Fixed Asset Use Charge	Expenditure	-	82	0.00%	<u>64,013</u>	<u>-</u>	<u>64,013</u>
<b><i>Total</i></b>					<b><u>\$ 1,780,873</u></b>	<b><u>\$ (65,567)</u></b>	<b><u>\$ 1,715,305</u></b>

(1) See report identifying costing adjustments

**CITY OF WASCO**  
**Full Cost Allocation Plan**  
**Allocation Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit C**

<u>Support Departments/Divisions</u>	<u>City Council</u>	<u>City Manager</u>	<u>Admin Services</u>	<u>Finance/Accounting</u>	<u>Budget</u>	<u>HR / Risk Mgt</u>
Total Expenditures	\$113,242	\$397,139	\$ 82,363	\$164,215	\$116,225	\$217,668
Percent of Total Expenditures	1.17%	4.09%	0.85%	1.69%	1.20%	2.24%
Total Agenda Items	-	22	-	35	9	32
Percent of total agenda items	0.00%	5.12%	0.00%	8.14%	2.09%	7.44%
Total Full-time equivalents	-	2.50	0.75	1.05	0.95	1.65
Percent of total full-time equivale	0.00%	3.07%	0.92%	1.29%	1.17%	2.02%
<b><i>City Council</i></b>						
Administration	\$ -	\$ 5,794	\$ -	\$ 9,217	\$ 2,370	\$ 8,427
<b><i>City Manager</i></b>						
Administration	4,634	16,250	3,370	6,719	4,756	8,907
<b><i>Administrative Services</i></b>						
Administration	961	3,370	699	1,394	986	1,847
<b><i>Finance &amp; Accounting</i></b>						
Administration	1,916	6,719	1,394	2,778	1,966	3,683
<b><i>Budget</i></b>						
Administration	1,356	4,756	986	1,966	1,392	2,607
<b><i>Human Resources / Risk Manage</i></b>						
Administration	-	6,677	2,003	2,804	2,537	4,407
<b><i>Non-Departmental</i></b>						
Administration	6,539	22,932	4,756	9,482	6,711	12,569
<b><i>City Hall and Annex</i></b>						
Fixed Asset Use Charge	<u>747</u>	<u>2,619</u>	<u>543</u>	<u>1,083</u>	<u>767</u>	<u>1,436</u>
<b><i>Total</i></b>	<b><u>\$ 16,153</u></b>	<b><u>\$ 69,117</u></b>	<b><u>\$ 13,751</u></b>	<b><u>\$ 35,443</u></b>	<b><u>\$ 21,485</u></b>	<b><u>\$ 43,883</u></b>

(1) See report identifying costin adjustments

**CITY OF WASCO**  
**Full Cost Allocation Plan**  
**Allocation Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit C**

<u>Support Departments/Divisions</u>	<u>Non- Departmental</u>	<u>Total Overhead Support</u>	<u>Police Services</u>	<u>Fire Services</u>	<u>Planning</u>	<u>Building Inspection</u>
Total Expenditures	\$ 560,441		\$ 9,148	\$ -	\$ 657,266	\$ 370,192
Percent of Total Expenditures	5.77%		0.09%	0.00%	6.77%	3.81%
Total Agenda Items	82		6	-	100	13
Percent of total agenda items	19.07%	0.00%	1.40%	0.00%	23.26%	3.02%
Total Full-time equivalents	-		-	-	4.70	3.05
Percent of total full-time equiva	0.00%		0.00%	0.00%	5.77%	3.74%
<b>City Council</b>						
Administration	\$ 21,595	\$ 47,403	\$ 1,580	\$ -	\$ 26,335	\$ 3,424
<b>City Manager</b>						
Administration	22,932	\$ 67,568	375	-	26,894	15,148
<b>Administrative Services</b>						
Administration	4,756	\$ 14,013	78	-	5,578	3,141
<b>Finance &amp; Accounting</b>						
Administration	9,482	\$ 27,938	155	-	11,120	6,263
<b>Budget</b>						
Administration	6,711	\$ 19,774	110	-	7,871	4,433
<b>Human Resources / Risk Manage</b>						
Administration	-	\$ 18,428	-	-	12,553	8,146
<b>Non-Departmental</b>						
Administration	32,362	\$ 95,351	528	-	37,952	21,376
<b>City Hall and Annex</b>						
Fixed Asset Use Charge	<u>3,696</u>	<u>10,891</u>	<u>60</u>	<u>-</u>	<u>4,335</u>	<u>2,442</u>
<b>Total</b>	<b><u>\$ 101,534</u></b>	<b><u>\$ 301,366</u></b>	<b><u>\$ 2,886</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 132,638</u></b>	<b><u>\$ 64,373</u></b>

(1) See report identifying costin adjustments

**CITY OF WASCO**  
**Full Cost Allocation Plan**  
**Allocation Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit C**

<u>Support Departments/Divisions</u>	<u>Animal Services</u>	<u>Code Compliance</u>	<u>Engineering Services</u>	<u>Streets</u>	<u>Street Construction</u>	<u>Public Transit</u>
Total Expenditures	\$ 189,062	\$ 180,741	\$ 222,035	\$ 1,367,942	\$ -	\$ 372,138
Percent of Total Expenditures	1.95%	1.86%	2.29%	14.09%	0.00%	3.83%
Total Agenda Items	1	25	8	10	-	12
Percent of total agenda items	0.23%	5.81%	1.86%	2.33%	0.00%	2.79%
Total Full-time equivalents	3.25	3.00	1.70	15.56	-	4.35
Percent of total full-time equiva	3.99%	3.68%	2.09%	19.09%	0.00%	5.34%
<b><i>City Council</i></b>						
Administration	\$ 263	\$ 6,584	\$ 2,107	\$ 2,634	\$ -	\$ 3,160
<b><i>City Manager</i></b>						
Administration	7,736	7,396	9,085	55,974	-	15,227
<b><i>Administrative Services</i></b>						
Administration	1,604	1,534	1,884	11,608	-	3,158
<b><i>Finance &amp; Accounting</i></b>						
Administration	3,199	3,058	3,757	23,145	-	6,296
<b><i>Budget</i></b>						
Administration	2,264	2,164	2,659	16,381	-	4,456
<b><i>Human Resources / Risk Manage</i></b>						
Administration	8,680	8,012	4,540	41,557	-	11,618
<b><i>Non-Departmental</i></b>						
Administration	10,917	10,437	12,821	78,990	-	21,488
<b><i>City Hall and Annex</i></b>						
Fixed Asset Use Charge	<u>1,247</u>	<u>1,192</u>	<u>1,464</u>	<u>9,022</u>	<u>-</u>	<u>2,454</u>
<b>Total</b>	<b><u>\$ 35,910</u></b>	<b><u>\$ 40,377</u></b>	<b><u>\$ 38,317</u></b>	<b><u>\$ 239,311</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 67,857</u></b>

(1) See report identifying costin  
adjustments

**CITY OF WASCO**  
**Full Cost Allocation Plan**  
**Allocation Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit C**

<u>Support Departments/Divisions</u>	Emergency Response	LLMD	Wastewater	Water	Sanitation	CNG Station
Total Expenditures	\$ 951	\$ -	\$ 1,127,655	\$ 1,370,479	\$ 1,476,938	\$ 43,087
Percent of Total Expenditures	0.01%	0.00%	11.62%	14.12%	15.22%	0.44%
Total Agenda Items	-	7	15	13	8	-
Percent of total agenda items	0.00%	1.63%	3.49%	3.02%	1.86%	0.00%
Total Full-time equivalents	-	-	7.26	7.77	14.64	0.10
Percent of total full-time equiva	0.00%	0.00%	8.91%	9.53%	17.96%	0.12%
<b><i>City Council</i></b>						
Administration	\$ -	\$ 1,843	\$ 3,950	\$ 3,424	\$ 2,107	\$ -
<b><i>City Manager</i></b>						
Administration	39	-	46,142	56,077	60,433	1,763
<b><i>Administrative Services</i></b>						
Administration	8	-	9,569	11,630	12,533	366
<b><i>Finance &amp; Accounting</i></b>						
Administration	16	-	19,079	23,188	24,989	729
<b><i>Budget</i></b>						
Administration	11	-	13,504	16,411	17,686	516
<b><i>Human Resources / Risk Manage</i></b>						
Administration	-	-	19,390	20,752	39,100	267
<b><i>Non-Departmental</i></b>						
Administration	55	-	65,115	79,136	85,283	2,488
<b><i>City Hall and Annex</i></b>						
Fixed Asset Use Charge	6	-	7,437	9,039	9,741	284
<b><i>Total</i></b>	<b><u>\$ 135</u></b>	<b><u>\$ 1,843</u></b>	<b><u>\$ 184,186</u></b>	<b><u>\$ 219,657</u></b>	<b><u>\$ 251,872</u></b>	<b><u>\$ 6,413</u></b>

(1) See report identifying costin  
adjustments

**CITY OF WASCO**  
**Full Cost Allocation Plan**  
**Allocation Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit C**

<u>Support Departments/Divisions</u>	<u>TDA Local</u>	<u>Traffic Impact</u>	<u>Traffic Safety</u>	<u>Golf Course</u>	<u>Shop</u>
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Percent of Total Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%
Total Agenda Items	-	-	-	2	-
Percent of total agenda items	0.00%	0.00%	0.00%	0.47%	0.00%
Total Full-time equivalents	-	-	-	-	2.35
Percent of total full-time equiva	0.00%	0.00%	0.00%	0.00%	2.88%
<b><i>City Council</i></b>					
Administration	\$ -	\$ -	\$ -	\$ 527	\$ -
<b><i>City Manager</i></b>					
Administration	-	-	-	-	-
<b><i>Administrative Services</i></b>					
Administration	-	-	-	-	-
<b><i>Finance &amp; Accounting</i></b>					
Administration	-	-	-	-	-
<b><i>Budget</i></b>					
Administration	-	-	-	-	-
<b><i>Human Resources / Risk Manage</i></b>					
Administration	-	-	-	-	6,276
<b><i>Non-Departmental</i></b>					
Administration	-	-	-	-	-
<b><i>City Hall and Annex</i></b>					
Fixed Asset Use Charge	-	-	-	-	-
<b><i>Total</i></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 527</u></b>	<b><u>\$ 6,276</u></b>

(1) See report identifying costin adjustments

**CITY OF WASCO**  
**Full Cost Allocation Plan**  
**Allocation Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit C**

<u>Support Departments/Divisions</u>	<u>Facilities Maintenance</u>	<u>MIS</u>	<u>Economic Development</u>	<u>Housing Community Programs</u>	<u>CDBG 91-93 91-93</u>	<u>Supplementa Law Enforcement</u>
Total Expenditures	\$ -	\$ -	\$ 243,137	\$ 1,363	\$ 53,103	\$ 16,735
Percent of Total Expenditures	0.00%	0.00%	2.51%	0.01%	0.55%	0.17%
Total Agenda Items	-	-	16	4	-	-
Percent of total agenda items	0.00%	0.00%	3.72%	0.93%	0.00%	0.00%
Total Full-time equivalents	1.12	1.15	2.00	-	0.84	0.15
Percent of total full-time equiva	1.37%	1.41%	2.45%	0.00%	1.03%	0.18%
<b><i>City Council</i></b>						
Administration	\$ -	\$ -	\$ 4,214	\$ 1,053	\$ -	\$ -
<b><i>City Manager</i></b>						
Administration	-	-	9,949	56	2,173	685
<b><i>Administrative Services</i></b>						
Administration	-	-	2,063	12	451	142
<b><i>Finance &amp; Accounting</i></b>						
Administration	-	-	4,114	23	898	283
<b><i>Budget</i></b>						
Administration	-	-	2,912	16	636	200
<b><i>Human Resources / Risk Manage</i></b>						
Administration	2,991	3,071	5,342	-	2,244	401
<b><i>Non-Departmental</i></b>						
Administration	-	-	14,040	78	3,066	966
<b><i>City Hall and Annex</i></b>						
Fixed Asset Use Charge	-	-	1,604	9	350	110
<b>Total</b>	<b><u>\$ 2,991</u></b>	<b><u>\$ 3,071</u></b>	<b><u>\$ 44,238</u></b>	<b><u>\$ 1,247</u></b>	<b><u>\$ 9,818</u></b>	<b><u>\$ 2,787</u></b>

(1) See report identifying costin adjustments

**CITY OF WASCO**  
**Full Cost Allocation Plan**  
**Allocation Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit C**

Support Departments/Divisions	Cal Home Grant	CHFA Grant	2003 CDBG	2003 CalHome	2004 CDBG	2004 CalHome
Total Expenditures	\$ 9,658	\$ 3,900	\$ 28,954	\$ 12,964	\$ 32,612	\$ 14,452
Percent of Total Expenditures	0.10%	0.04%	0.30%	0.13%	0.34%	0.15%
Total Agenda Items	-	-	-	-	-	-
Percent of total agenda items	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Full-time equivalents	0.15	0.05	0.33	0.20	0.38	0.20
Percent of total full-time equiva	0.18%	0.06%	0.40%	0.25%	0.47%	0.25%
<b><i>City Council</i></b>						
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><i>City Manager</i></b>						
Administration	395	160	1,185	531	1,334	591
<b><i>Administrative Services</i></b>						
Administration	82	33	246	110	277	123
<b><i>Finance &amp; Accounting</i></b>						
Administration	163	66	490	219	552	245
<b><i>Budget</i></b>						
Administration	116	47	347	155	391	173
<b><i>Human Resources / Risk Manage</i></b>						
Administration	401	133	881	534	1,015	534
<b><i>Non-Departmental</i></b>						
Administration	558	225	1,672	749	1,883	834
<b><i>City Hall and Annex</i></b>						
Fixed Asset Use Charge	<u>64</u>	<u>26</u>	<u>191</u>	<u>86</u>	<u>215</u>	<u>95</u>
<b><i>Total</i></b>	<b><u>\$ 1,779</u></b>	<b><u>\$ 690</u></b>	<b><u>\$ 5,012</u></b>	<b><u>\$ 2,384</u></b>	<b><u>\$ 5,667</u></b>	<b><u>\$ 2,595</u></b>

(1) See report identifying costin  
adjustments

**CITY OF WASCO**  
**Full Cost Allocation Plan**  
**Allocation Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit C**

<u>Support Departments/Divisions</u>	<u>Misc.</u> <u>Grants</u>	<u>2005</u> <u>CalHome</u>	<u>2006</u> <u>Home</u>	<u>2005</u> <u>CDBG</u>	<u>RDA</u> <u>Capital</u> <u>Projects</u>	<u>RDA</u> <u>Debt</u> <u>Service</u>
Total Expenditures	\$ 30,231	\$ 14,062	\$ 7,405	\$ -	\$ 178,131	\$ 10,275
Percent of Total Expenditures	0.31%	0.14%	0.08%	0.00%	1.84%	0.11%
Total Agenda Items	-	-	-	-	10	-
Percent of total agenda items	0.00%	0.00%	0.00%	0.00%	2.33%	0.00%
Total Full-time equivalents	-	0.20	0.10	-	-	-
Percent of total full-time equivale	0.00%	0.25%	0.12%	0.00%	0.00%	0.00%
<b><i>City Council</i></b>						
Administration	\$ -	\$ -	\$ -	\$ -	\$ 2,634	\$ -
<b><i>City Manager</i></b>						
Administration	1,237	575	303	-	7,289	421
<b><i>Administrative Services</i></b>						
Administration	257	119	63	-	1,512	87
<b><i>Finance &amp; Accounting</i></b>						
Administration	512	238	125	-	3,014	174
<b><i>Budget</i></b>						
Administration	362	168	89	-	2,133	123
<b><i>Human Resources / Risk Manage</i></b>						
Administration	-	534	267	-	-	-
<b><i>Non-Departmental</i></b>						
Administration	1,746	812	428	-	10,286	594
<b><i>City Hall and Annex</i></b>						
Fixed Asset Use Charge	<u>199</u>	<u>93</u>	<u>49</u>	<u>-</u>	<u>1,175</u>	<u>68</u>
<b>Total</b>	<b><u>\$ 4,313</u></b>	<b><u>\$ 2,539</u></b>	<b><u>\$ 1,324</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 28,043</u></b>	<b><u>\$ 1,467</u></b>

(1) See report identifying costin adjustments

**CITY OF WASCO**  
**Full Cost Allocation Plan**  
**Allocation Details**  
**Based on June 30, 2007 Expenditures**

Exhibit C

<u>Support Departments/Divisions</u>	RDA 20% Low Moderate	WPFA Governmental Activities	<u>Total</u>
Total Expenditures	\$ 9,816	\$ -	\$ 9,705,726
Percent of Total Expenditures	0.10%	0.00%	100.00%
Total Agenda Items	-	-	430
Percent of total agenda items	0.00%	0.00%	100.00%
Total Full-time equivalents	-	-	81.50
Percent of total full-time equiva	0.00%	0.00%	100%
<b><i>City Council</i></b>			
Administration	\$ -	\$ -	\$ 113,242
<b><i>City Manager</i></b>			
Administration	402	-	\$ 397,143
<b><i>Administrative Services</i></b>			
Administration	83	-	\$ 82,364
<b><i>Finance &amp; Accounting</i></b>			
Administration	166	-	\$ 164,214
<b><i>Budget</i></b>			
Administration	118	-	\$ 116,226
<b><i>Human Resources / Risk Manage</i></b>			
Administration	-	-	\$ 217,667
<b><i>Non-Departmental</i></b>			
Administration	567	-	\$ 560,441
<b><i>City Hall and Annex</i></b>			
Fixed Asset Use Charge	<u>65</u>	<u>-</u>	<u>\$ 64,013</u>
<b>Total</b>	<b><u>\$ 1,401</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,715,310</u></b>

(1) See report identifying costin  
adjustments

**CITY OF WASCO**  
**Reconciliation of Cost Allocation Plan to the General Fund**  
**Based on June 30, 2007 Expenditures**

**Exhibit D**

<u>Description</u>	<u>Current</u> <u>Expenditures</u>	<u>Capital</u> <u>Outlay</u>	<u>Debt</u> <u>Service</u>	<u>Total</u> <u>Expenditures</u>	<u>Other</u> <u>Financing Uses</u> <u>Transfer Out</u>
<b>General Fund</b>					
City Council	\$ 113,242	\$ 2,868	\$ -	\$ 116,110	\$ -
City Manager	397,139	-	-	397,139	-
Administrative Services	82,363	-	-	82,363	-
Finance / Accounting	164,215	900	-	165,115	-
Budget	116,225	-	-	116,225	-
H/R Risk Management	217,668	718	-	218,386	-
Non-Departmental	606,735	2,704	-	609,439	12,083
Police Services - County Contract	2,683,920	-	-	2,683,920	-
Fire Services - County Contract	-	-	-	-	-
Planning	657,266	7,537	-	664,803	-
Building Inspection	370,192	1,570	-	371,762	-
Animal Services	189,062	44,133	-	233,195	-
Engineering Services	222,035	20,716	-	242,751	-
Code Compliance	180,741	26,223	-	206,963	-
Management Information Systems	154,387	39,924	-	194,311	-
Economic Development	243,137	5,629	-	248,766	-
Housing & Community Programs	1,363	-	-	1,363	-
<b>Total General Fund</b>	<b>\$ 6,399,691</b>	<b>\$ 152,922</b>	<b>\$ -</b>	<b>\$ 6,552,613</b>	<b>\$ 12,083</b>
<b><u>Reconciling Items: Transfers Out/In</u></b>					
RDA Cost Reimb. for Gen.Fund	\$ (22,800)			\$ (22,800)	
RDA Cost Reimb. for Econ.Dev	(264,313)			(264,313)	
MIS Cost Rimb. - Svc.Charges	(192,732)			(192,732)	
Code Comp. Cost Rimb. - Gen.Fund	(50,879)			(50,879)	
Code Comp. Cost Rimb. - Refuse	(50,879)			(50,879)	
Code Comp. Cost Rimb. - Water	(50,879)			(50,879)	
Code Comp. Cost Rimb. - Streets	(50,879)	-	-	(50,879)	-
<b><u>Cost Adjustments</u></b>					
Building Use Fee (2%)					
Machinery & Equipment Use Fee (6.66%)					
<b>Total Reconciling Items</b>	<b>\$ (683,361)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (683,361)</b>	<b>\$ -</b>
<b>Total Adjusted General Fund</b>	<b>\$ 5,716,330</b>	<b>\$ 152,922</b>	<b>\$ -</b>	<b>\$ 5,869,251</b>	<b>\$ 12,083</b>
<b>Total From Audited Financial Stmt (A)</b>	<b>\$ 5,716,330</b>	<b>\$ 152,922</b>	<b>\$ -</b>	<b>\$ 5,869,252</b>	<b>\$ 12,083</b>

(A) City of Wasco June 30, 2007  
CAFR, Page 30, Statement of  
Revenues Expenditures, and Changes  
in Fund Balances, Governmental  
Funds.

**CITY OF WASCO**  
**Reconciliation of Cost Allocation Plan to the General Fund**  
**Based on June 30, 2007 Expenditures**

**Exhibit D**

<u>Description</u>	<u>Direct</u> Costs	<u>Total</u> Allocations (Schedule)	<u>Unallocated</u> Indirect Costs	Revenues	<u>Net</u> Allocated (Schedule)
<b>General Fund</b>					
City Council	\$ -	\$ 113,242	\$ 2,868	\$ -	\$ 116,110
City Manager	-	397,139	-	-	397,139
Administrative Services	-	82,363	-	-	82,363
Finance / Accounting	-	164,215	900	-	165,115
Budget	-	116,225	-	-	116,225
H/R Risk Management	-	217,668	718	-	218,386
Non-Departmental	-	560,441	61,082	-	621,523
Police Services - County Contract	2,683,920	-	-	-	-
Fire Services - County Contract	-	-	-	-	-
Planning	664,803	-	-	-	-
Building Inspection	371,762	-	-	-	-
Animal Services	233,195	-	-	-	-
Engineering Services	242,751	-	-	-	-
Code Compliance	206,963	-	-	-	-
Management Information Systems	194,311	-	-	-	-
Economic Development	248,766	-	-	-	-
Housing & Community Programs	1,363	-	-	-	-
	<u>1,363</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total General Fund</b>	<b><u>\$ 4,847,836</u></b>	<b><u>\$ 1,651,292</u></b>	<b><u>\$ 65,567</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,716,860</u></b>
<b><u>Reconciling Items: Transfers Out/In</u></b>					
RDA Cost Reimb. for Gen.Fund					-
RDA Cost Reimb. for Econ.Dev					-
MIS Cost Rimb. - Svc.Charges					-
Code Comp. Cost Rimb. - Gen.Fund					-
Code Comp. Cost Rimb. - Refuse					-
Code Comp. Cost Rimb. - Water					-
Code Comp. Cost Rimb. - Streets					-
					-
<b><u>Cost Adjustments</u></b>					
Building Use Fee (2%)		14,889			14,889
Machinery & Equipment Use Fee (6.66%)		<u>49,124</u>			49,124
					-
<b>Total Reconciling Items</b>					-
					-
<b>Total Adjusted General Fund</b>					-
<b>Total From Audited Financial Stmt (A)</b>					-
	<b><u>\$ 4,847,836</u></b>	<b><u>\$ 1,715,305</u></b>	<b><u>\$ 65,567</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,780,873</u></b>

(A) City of Wasco June 30, 2007  
CAFR, Page 30, Statement of  
Revenues Expenditures, and Changes  
in Fund Balances, Governmental  
Funds.

**CITY OF WASCO**  
**OMB A-87 Cost Allocation Plan**  
**Based on June 30, 2007 Expenditures**

**Exhibit E**

<u>Line Department/Divisions</u>	<u>Total Expenditures</u>	<u>(Step 1) Indirect Cost Allocation</u>	<u>Total Accumulated Expenditures</u>	<u>Percent of Total Accumulated Expenditures</u>	<u>(Step 2) Support Overhead Allocation</u>	<u>Total Cost Allocation</u>
					<u>\$ 226,339</u>	
<b>Public Safety</b>						
Police Services	\$ 9,148	\$ 1,289	\$ 10,437	0.11%	\$ 253	\$ 1,542
Fire Services	-	-	-	0.00%	-	-
Total Public Safety	<u>\$ 9,148</u>	<u>\$ 1,289</u>	<u>\$ 10,437</u>	<u>0.11%</u>	<u>\$ 253</u>	<u>\$ 1,542</u>
<b>Community Development</b>						
Planning	\$ 649,489	\$ 103,589	\$ 753,078	8.08%	\$ 18,298	\$ 121,887
Building Inspection	370,058	59,980	430,038	4.62%	10,449	70,429
Animal Services	183,947	34,291	218,238	2.34%	5,303	39,594
Code Compliance	<u>177,264</u>	<u>32,704</u>	<u>209,968</u>	<u>2.25%</u>	<u>5,102</u>	<u>37,806</u>
Total Community Development	<u>\$ 1,380,758</u>	<u>\$ 230,564</u>	<u>\$ 1,611,322</u>	<u>17.30%</u>	<u>\$ 39,152</u>	<u>\$ 269,716</u>
<b>Public Works</b>						
Engineering Services	\$ 221,183	\$ 35,534	\$ 256,717	2.76%	\$ 6,238	\$ 41,772
Streets	1,366,517	232,586	1,599,103	17.17%	38,854	271,440
Street Construction	-	-	-	0.00%	-	-
Public Transit	371,321	63,516	434,837	4.67%	10,566	74,082
Emergency Response	951	133	1,084	0.01%	26	159
Lighting Maintenance	-	-	-	0.00%	-	-
Wastewater	1,125,983	177,290	1,303,273	13.99%	31,666	208,956
Water	1,367,918	212,673	1,580,591	16.97%	38,404	251,077
Sanitation	1,475,879	245,609	1,721,488	18.48%	41,828	287,437
CNG Station	43,087	6,324	49,411	0.53%	1,201	7,525
TDA Local Fund	-	-	-	0.00%	-	-
Traffic Impact Fund	-	-	-	0.00%	-	-
Traffic Safety Fund	-	-	-	0.00%	-	-
Total Public Works	<u>\$ 5,972,839</u>	<u>\$ 973,665</u>	<u>\$ 6,946,504</u>	<u>74.57%</u>	<u>\$ 168,783</u>	<u>\$ 1,142,448</u>
<b>Parks and Recreation</b>						
Valley Rose Golf Course	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
Total Parks and Recreation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Internal Service Funds</b>						
Shop	\$ -	\$ 6,067	\$ 6,067	0.07%	\$ 147	\$ 6,214
Facilities Maintenance	-	2,891	2,891	0.03%	70	2,961
Management Information Systems	-	2,969	2,969	0.03%	72	3,041
Total Internal Service Funds	<u>\$ -</u>	<u>\$ 11,927</u>	<u>\$ 11,927</u>	<u>0.13%</u>	<u>\$ 289</u>	<u>\$ 12,216</u>
<b>Housing &amp; Development</b>						
Economic Development	\$ 213,157	\$ 35,178	\$ 248,335	2.67%	\$ 6,034	\$ 41,212
Housing & Community Programs	<u>1,363</u>	<u>193</u>	<u>1,556</u>	<u>0.02%</u>	<u>38</u>	<u>231</u>
Total Housing & Development	<u>\$ 214,521</u>	<u>\$ 35,371</u>	<u>\$ 249,891</u>	<u>2.68%</u>	<u>\$ 6,072</u>	<u>\$ 41,443</u>

**CITY OF WASCO**  
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**Based on June 30, 2007 Expenditures**

**Exhibit E**

<u>Line Department/Divisions</u>	<u>Total Expenditures</u>	<u>(Step 1) Indirect Cost Allocation</u>	<u>Total Accumulated Expenditures</u>	<u>Percent of Total Accumulated Expenditures</u>	<u>(Step 2) Support Overhead Allocation</u>	<u>Total Cost Allocation</u>
<u>Support Allocation</u>					<u>\$ 226,339</u>	
<b>Grants</b>						
CDBG 91-93	\$ 53,103	\$ 9,648	\$ 62,751	0.67%	\$ 1,525	\$ 11,173
Supplemental Law Enforcement	16,735	2,744	19,479	0.21%	473	3,217
CalHome	9,658	1,747	11,405	0.12%	277	2,024
CHFA Grant	3,900	676	4,576	0.05%	111	787
2003 CDBG	28,526	4,870	33,396	0.36%	811	5,681
2003 CalHome	12,964	2,342	15,306	0.16%	372	2,714
2004 CDBG	30,759	5,311	36,070	0.39%	876	6,187
2004 CalHome	14,262	2,524	16,786	0.18%	408	2,932
Misc. Grants	30,231	4,257	34,488	0.37%	838	5,095
2005 CalHome	13,817	2,462	16,279	0.17%	396	2,858
2006 Home Grant	7,287	1,284	8,571	0.09%	208	1,492
2005 CDBG	-	-	-	0.00%	-	-
<b>Total Grants</b>	<u>\$ 221,241</u>	<u>\$ 37,865</u>	<u>\$ 259,107</u>	<u>2.78%</u>	<u>\$ 6,295</u>	<u>\$ 44,160</u>
<b>Redevelopment Agency</b>						
RDA Capital Projects Fund	\$ 178,131	\$ 25,083	203,214	2.18%	4,938	30,021
RDA Debt Service Fund	10,275	1,446	11,721	0.13%	285	1,731
RDA 20% Low/Mod Inc. Housing Fu	9,816	1,382	11,198	0.12%	272	1,654
<b>Total Redevelopment Agency</b>	<u>\$ 198,222</u>	<u>\$ 27,911</u>	<u>\$ 226,133</u>	<u>2.43%</u>	<u>\$ 5,495</u>	<u>\$ 33,406</u>
<b>WPFA Governmental Activities</b>						
WPFA Governmental Activities	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -
<b>Total WPFA</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total</b>	<u>\$ 7,996,728</u>	<u>\$ 1,318,592</u>	<u>\$ 9,315,321</u>	<u>100.00%</u>	<u>\$ 226,339</u>	<u>\$ 1,544,931</u>
<b>City Overhead Rate</b>						<u>19.32%</u>

**CITY OF WASCO**  
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**Exhibit F**

<u>Support Departments/Divisions</u>	<u>Basis</u>	<u>Budget FTE</u>	<u>Number of Agenda Items</u>	<u>Percent of Total FTE</u>	<u>Total Expenditures</u>
Total Expenditures		n/a	n/a	n/a	n/a
Percent of Total Expenditures		n/a	n/a	n/a	n/a
Total Agenda Items		n/a	n/a	n/a	n/a
Percent of total agenda items		n/a	n/a	n/a	n/a
Total Full-time equivalents		n/a	n/a	n/a	n/a
Percent of total full-time equivalents		n/a	n/a	n/a	n/a
<b><i>City Council</i></b>					
Administration	Agendas	-		0.00%	\$ 116,110
<b><i>City Manager</i></b>					
Administration	Expenditures	2.50	22	3.00%	397,139
<b><i>Administrative Services</i></b>					
Administration	Expenditures	0.75		1.00%	82,363
<b><i>Finance &amp; Accounting</i></b>					
Administration	Expenditures	1.05	35	1.00%	165,115
<b><i>Budget</i></b>					
Administration	Expenditures	0.95	9	1.00%	116,225
<b><i>Human Resources / Risk Management</i></b>					
Administration	FTE's	1.65	32	2.00%	218,386
<b><i>Non-Departmental</i></b>					
Administration	Expenditures	-	82	0.00%	621,523
<b><i>City Hall and Annex</i></b>					
Fixed Asset Use Charge	Expenditures	-	82	0.00%	<u>64,013</u>
<b><i>Total</i></b>					<b><u>\$ 1,780,873</u></b>

(1) See report identifying costing adjustments

**CITY OF WASCO**  
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**Exhibit F**

<u>Support Departments/Divisions</u>	<u>Costing Adjustments (1)</u>	<u>Total Dept Expenditures</u>	<u>OMB A-87 Unallowable Expenditures</u>	<u>OMB A-87 Allowable Expenditures</u>
Total Expenditures	n/a	n/a	n/a	n/a
Percent of Total Expenditures	n/a	n/a	n/a	n/a
Total Agenda Items	n/a	n/a	n/a	n/a
Percent of total agenda items	n/a	n/a	n/a	n/a
Total Full-time equivalents	n/a	n/a	n/a	n/a
Percent of total full-time equivalent:	n/a	n/a	n/a	n/a
<b><i>City Council</i></b>				
Administration	\$ (2,868)	\$ 113,242	\$ 113,242	\$ -
<b><i>City Manager</i></b>				
Administration	-	397,139	4,537	392,602
<b><i>Administrative Services</i></b>				
Administration	-	82,363	872	81,491
<b><i>Finance &amp; Accounting</i></b>				
Administration	(900)	164,215	5,089	159,125
<b><i>Budget</i></b>				
Administration	-	116,225	4,744	111,480
<b><i>Human Resources / Risk Management</i></b>				
Administration	(718)	217,668	7,265	210,403
<b><i>Non-Departmental</i></b>				
Administration	(61,082)	560,441	34,632	525,809
<b><i>City Hall and Annex</i></b>				
Fixed Asset Use Charge	-	64,013	-	64,013
<b><i>Total</i></b>	<b><u>\$ (65,567)</u></b>	<b><u>\$ 1,715,305</u></b>	<b><u>\$ 170,382</u></b>	<b><u>\$ 1,544,923</u></b>

(1) See report identifying costing adjustments

**CITY OF WASCO**  
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**Exhibit F**

<u>Support Departments/Divisions</u>	<u>City Council</u>	<u>City Manager</u>	<u>Admin Services</u>	<u>Finance/Accounting</u>	<u>Budget</u>	<u>HR / Risk Mgt</u>
Total Expenditures	\$ -	\$ 392,602	\$ 81,491	\$ 159,125	\$ 111,480	\$ 210,403
Percent of Total Expenditures	0.00%	4.14%	0.86%	1.68%	1.18%	2.22%
Total Agenda Items	-	22	-	35	9	32
Percent of total agenda items	0.00%	5.12%	0.00%	8.14%	2.09%	7.44%
Total Full-time equivalents	-	2.50	0.75	1.05	0.95	1.65
Percent of total full-time equivalent:	0.00%	3.07%	0.92%	1.29%	1.17%	2.02%
<b><i>City Council</i></b>						
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><i>City Manager</i></b>						
Administration	-	16,263	3,376	6,592	4,618	8,716
<b><i>Administrative Services</i></b>						
Administration	-	3,376	701	1,368	959	1,809
<b><i>Finance &amp; Accounting</i></b>						
Administration	-	6,592	1,368	2,672	1,872	3,533
<b><i>Budget</i></b>						
Administration	-	4,618	959	1,872	1,311	2,475
<b><i>Human Resources / Risk Management</i></b>						
Administration	-	6,454	1,936	2,711	2,452	4,260
<b><i>Non-Departmental</i></b>						
Administration	-	21,781	4,521	8,828	6,185	11,673
<b><i>City Hall and Annex</i></b>						
Fixed Asset Use Charge	-	<u>2,652</u>	<u>550</u>	<u>1,075</u>	<u>753</u>	<u>1,421</u>
<b><i>Total</i></b>	<b><u>\$ -</u></b>	<b><u>\$ 61,736</u></b>	<b><u>\$ 13,411</u></b>	<b><u>\$ 25,118</u></b>	<b><u>\$ 18,150</u></b>	<b><u>\$ 33,887</u></b>

(1) See report identifying costing adjustments

**CITY OF WASCO**  
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**Exhibit F**

<u>Support Departments/Divisions</u>	<u>Non- Departmental</u>	<u>Total Overhead Support</u>	<u>Police Services</u>	<u>Fire Services</u>	<u>Planning</u>
Total Expenditures	\$ 525,809		\$ 9,148	\$ -	\$ 649,489
Percent of Total Expenditures	5.55%		0.10%	0.00%	6.85%
Total Agenda Items	82		6	-	100
Percent of total agenda items	19.07%	0.00%	1.40%	0.00%	23.26%
Total Full-time equivalents	-		-	-	4.70
Percent of total full-time equivalents	0.00%		0.00%	0.00%	5.77%
<b><i>City Council</i></b>					
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
<b><i>City Manager</i></b>					
Administration	21,781	\$ 61,346	379	-	26,905
<b><i>Administrative Services</i></b>					
Administration	4,521	\$ 12,734	79	-	5,585
<b><i>Finance &amp; Accounting</i></b>					
Administration	8,828	\$ 24,865	154	-	10,905
<b><i>Budget</i></b>					
Administration	6,185	\$ 17,420	108	-	7,640
<b><i>Human Resources / Risk Management</i></b>					
Administration	-	\$ 17,813	-	-	12,134
<b><i>Non-Departmental</i></b>					
Administration	29,171	\$ 82,159	507	-	36,033
<b><i>City Hall and Annex</i></b>					
Fixed Asset Use Charge	<u>3,551</u>	<u>10,002</u>	<u>62</u>	<u>-</u>	<u>4,387</u>
<b>Total</b>	<b><u>\$ 74,037</u></b>	<b><u>\$ 226,339</u></b>	<b><u>\$ 1,289</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 103,589</u></b>

(1) See report identifying costing adjustments

**CITY OF WASCO**  
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**Exhibit F**

<u>Support Departments/Divisions</u>	<u>Building Inspection</u>	<u>Animal Services</u>	<u>Code Compliance</u>	<u>Engineering Services</u>	<u>Streets</u>
Total Expenditures	\$ 370,058	\$ 183,947	\$ 177,264	\$ 221,183	\$ 1,366,517
Percent of Total Expenditures	3.90%	1.94%	1.87%	2.33%	14.42%
Total Agenda Items	13	1	25	8	10
Percent of total agenda items	3.02%	0.23%	5.81%	1.86%	2.33%
Total Full-time equivalents	3.05	3.25	3.00	1.70	15.56
Percent of total full-time equivalent:	3.74%	3.99%	3.68%	2.09%	19.09%
<b><i>City Council</i></b>					
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
<b><i>City Manager</i></b>					
Administration	15,329	7,620	7,343	9,162	56,606
<b><i>Administrative Services</i></b>					
Administration	3,182	1,582	1,524	1,902	11,750
<b><i>Finance &amp; Accounting</i></b>					
Administration	6,213	3,088	2,976	3,714	22,943
<b><i>Budget</i></b>					
Administration	4,353	2,164	2,085	2,602	16,074
<b><i>Human Resources / Risk Management</i></b>					
Administration	7,874	8,390	7,745	4,389	40,170
<b><i>Non-Departmental</i></b>					
Administration	20,530	10,205	9,834	12,271	75,813
<b><i>City Hall and Annex</i></b>					
Fixed Asset Use Charge	<u>2,499</u>	<u>1,242</u>	<u>1,197</u>	<u>1,494</u>	<u>9,230</u>
<b><i>Total</i></b>	<b><u>\$ 59,980</u></b>	<b><u>\$ 34,291</u></b>	<b><u>\$ 32,704</u></b>	<b><u>\$ 35,534</u></b>	<b><u>\$ 232,586</u></b>

(1) See report identifying costing adjustments

**CITY OF WASCO**  
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**Exhibit F**

<u>Support Departments/Divisions</u>	<u>Street Construction</u>	<u>Public Transit</u>	<u>Emergency Response</u>	<u>LLMD</u>	<u>Wastewater</u>
Total Expenditures	\$ -	\$ 371,321	\$ 951	\$ -	\$ 1,125,983
Percent of Total Expenditures	0.00%	3.92%	0.01%	0.00%	11.88%
Total Agenda Items	-	12	-	7	15
Percent of total agenda items	0.00%	2.79%	0.00%	1.63%	3.49%
Total Full-time equivalents	-	4.35	-	-	7.26
Percent of total full-time equivalent:	0.00%	5.34%	0.00%	0.00%	8.91%
<b><i>City Council</i></b>					
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
<b><i>City Manager</i></b>					
Administration	-	15,382	39	-	46,643
<b><i>Administrative Services</i></b>					
Administration	-	3,193	8	-	9,682
<b><i>Finance &amp; Accounting</i></b>					
Administration	-	6,234	16	-	18,905
<b><i>Budget</i></b>					
Administration	-	4,368	11	-	13,244
<b><i>Human Resources / Risk Management</i></b>					
Administration	-	11,230	-	-	18,743
<b><i>Non-Departmental</i></b>					
Administration	-	20,601	53	-	62,468
<b><i>City Hall and Annex</i></b>					
Fixed Asset Use Charge	-	2,508	6	-	7,605
<b><i>Total</i></b>	<b><u>\$ -</u></b>	<b><u>\$ 63,516</u></b>	<b><u>\$ 133</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 177,290</u></b>

(1) See report identifying costing adjustments

**CITY OF WASCO**  
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**Exhibit F**

Support Departments/Divisions	Water	Sanitation	CNG Station	TDA Local	Traffic Impact
Total Expenditures	\$ 1,367,918	\$ 1,475,879	\$ 43,087	\$ -	\$ -
Percent of Total Expenditures	14.43%	15.57%	0.45%	0.00%	0.00%
Total Agenda Items	13	8	-	-	-
Percent of total agenda items	3.02%	1.86%	0.00%	0.00%	0.00%
Total Full-time equivalents	7.77	14.64	0.10	-	-
Percent of total full-time equivalent:	9.53%	17.96%	0.12%	0.00%	0.00%
<b><i>City Council</i></b>					
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
<b><i>City Manager</i></b>					
Administration	56,665	61,137	1,785	-	-
<b><i>Administrative Services</i></b>					
Administration	11,762	12,690	370	-	-
<b><i>Finance &amp; Accounting</i></b>					
Administration	22,967	24,779	723	-	-
<b><i>Budget</i></b>					
Administration	16,090	17,360	507	-	-
<b><i>Human Resources / Risk Management</i></b>					
Administration	20,059	37,795	258	-	-
<b><i>Non-Departmental</i></b>					
Administration	75,891	81,880	2,390	-	-
<b><i>City Hall and Annex</i></b>					
Fixed Asset Use Charge	<u>9,239</u>	<u>9,968</u>	<u>291</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<b><u>\$ 212,673</u></b>	<b><u>\$ 245,609</u></b>	<b><u>\$ 6,324</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

(1) See report identifying costing adjustments

**CITY OF WASCO**  
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**Exhibit F**

Support Departments/Divisions	Traffic Safety	Golf Course	Shop	Facilities Maintenance	MIS
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Percent of Total Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%
Total Agenda Items	-	2	-	-	-
Percent of total agenda items	0.00%	0.47%	0.00%	0.00%	0.00%
Total Full-time equivalents	-	-	2.35	1.12	1.15
Percent of total full-time equivalent:	0.00%	0.00%	2.88%	1.37%	1.41%
<b><i>City Council</i></b>					
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
<b><i>City Manager</i></b>					
Administration	-	-	-	-	-
<b><i>Administrative Services</i></b>					
Administration	-	-	-	-	-
<b><i>Finance &amp; Accounting</i></b>					
Administration	-	-	-	-	-
<b><i>Budget</i></b>					
Administration	-	-	-	-	-
<b><i>Human Resources / Risk Management</i></b>					
Administration	-	-	6,067	2,891	2,969
<b><i>Non-Departmental</i></b>					
Administration	-	-	-	-	-
<b><i>City Hall and Annex</i></b>					
Fixed Asset Use Charge	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,067</b>	<b>\$ 2,891</b>	<b>\$ 2,969</b>

(1) See report identifying costing adjustments

**CITY OF WASCO**  
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**Exhibit F**

<u>Support Departments/Divisions</u>	<u>Economic Development</u>	<u>Housing Community Programs</u>	<u>CDBG 91-93 91-93</u>	<u>Supplemental Law Enforcement</u>	<u>Cal Home Grant</u>
Total Expenditures	\$ 213,157	\$ 1,363	\$ 53,103	\$ 16,735	\$ 9,658
Percent of Total Expenditures	2.25%	0.01%	0.56%	0.18%	0.10%
Total Agenda Items	16	4	-	-	-
Percent of total agenda items	3.72%	0.93%	0.00%	0.00%	0.00%
Total Full-time equivalents	2.00	-	0.84	0.15	0.15
Percent of total full-time equivalents	2.45%	0.00%	1.03%	0.18%	0.18%
<b><i>City Council</i></b>					
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
<b><i>City Manager</i></b>					
Administration	8,830	57	2,200	693	400
<b><i>Administrative Services</i></b>					
Administration	1,833	12	457	144	83
<b><i>Finance &amp; Accounting</i></b>					
Administration	3,579	23	892	281	162
<b><i>Budget</i></b>					
Administration	2,507	16	625	197	114
<b><i>Human Resources / Risk Management</i></b>					
Administration	5,163	-	2,169	387	387
<b><i>Non-Departmental</i></b>					
Administration	11,826	76	2,946	929	536
<b><i>City Hall and Annex</i></b>					
Fixed Asset Use Charge	<u>1,440</u>	<u>9</u>	<u>359</u>	<u>113</u>	<u>65</u>
<b>Total</b>	<b><u>\$ 35,178</u></b>	<b><u>\$ 193</u></b>	<b><u>\$ 9,648</u></b>	<b><u>\$ 2,744</u></b>	<b><u>\$ 1,747</u></b>

(1) See report identifying costing adjustments

**CITY OF WASCO**  
**OMB A-87 Cost Allocation Plan**  
**Allocation Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit F**

<u>Support Departments/Divisions</u>	<u>CHFA Grant</u>	<u>2003 CDBG</u>	<u>2003 CalHome</u>	<u>2004 CDBG</u>	<u>2004 CalHome</u>
Total Expenditures	\$ 3,900	\$ 28,526	\$ 12,964	\$ 30,759	\$ 14,262
Percent of Total Expenditures	0.04%	0.30%	0.14%	0.32%	0.15%
Total Agenda Items	-	-	-	-	-
Percent of total agenda items	0.00%	0.00%	0.00%	0.00%	0.00%
Total Full-time equivalents	0.05	0.33	0.20	0.38	0.20
Percent of total full-time equivalent:	0.06%	0.40%	0.25%	0.47%	0.25%
<b><i>City Council</i></b>					
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
<b><i>City Manager</i></b>					
Administration	161	1,182	537	1,274	591
<b><i>Administrative Services</i></b>					
Administration	33	245	111	264	123
<b><i>Finance &amp; Accounting</i></b>					
Administration	65	479	218	516	239
<b><i>Budget</i></b>					
Administration	46	336	153	362	168
<b><i>Human Resources / Risk Management</i></b>					
Administration	129	852	516	981	516
<b><i>Non-Departmental</i></b>					
Administration	216	1,583	719	1,706	791
<b><i>City Hall and Annex</i></b>					
Fixed Asset Use Charge	<u>26</u>	<u>193</u>	<u>88</u>	<u>208</u>	<u>96</u>
<b>Total</b>	<b><u>\$ 676</u></b>	<b><u>\$ 4,870</u></b>	<b><u>\$ 2,342</u></b>	<b><u>\$ 5,311</u></b>	<b><u>\$ 2,524</u></b>

(1) See report identifying costing adjustments

**CITY OF WASCO**  
**OMB A-87 Cost Allocation Plan**  
**Allocation Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit F**

<u>Support Departments/Divisions</u>	<u>Misc. Grants</u>	<u>2005 CalHome</u>	<u>2006 Home</u>	<u>2005 CDBG</u>	<u>RDA Capital Projects</u>
Total Expenditures	\$ 30,231	\$ 13,817	\$ 7,287	\$ -	\$ 178,131
Percent of Total Expenditures	0.32%	0.15%	0.08%	0.00%	1.88%
Total Agenda Items	-	-	-	-	10
Percent of total agenda items	0.00%	0.00%	0.00%	0.00%	2.33%
Total Full-time equivalents	-	0.20	0.10	-	-
Percent of total full-time equivalent:	0.00%	0.25%	0.12%	0.00%	0.00%
<b><i>City Council</i></b>					
Administration	\$ -	\$ -	\$ -	\$ -	\$ -
<b><i>City Manager</i></b>					
Administration	1,252	572	302	-	7,379
<b><i>Administrative Services</i></b>					
Administration	260	119	63	-	1,532
<b><i>Finance &amp; Accounting</i></b>					
Administration	508	232	122	-	2,991
<b><i>Budget</i></b>					
Administration	356	163	86	-	2,095
<b><i>Human Resources / Risk Management</i></b>					
Administration	-	516	258	-	-
<b><i>Non-Departmental</i></b>					
Administration	1,677	767	404	-	9,883
<b><i>City Hall and Annex</i></b>					
Fixed Asset Use Charge	<u>204</u>	<u>93</u>	<u>49</u>	<u>-</u>	<u>1,203</u>
<b>Total</b>	<b><u>\$ 4,257</u></b>	<b><u>\$ 2,462</u></b>	<b><u>\$ 1,284</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 25,083</u></b>

(1) See report identifying costing adjustments

**CITY OF WASCO**  
**OMB A-87 Cost Allocation Plan**  
**Allocation Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit F**

<u>Support Departments/Divisions</u>	<u>RDA Debt Service</u>	<u>RDA 20% Low Moderate</u>	<u>WPFA Governmental Activities</u>	<u>Total</u>
Total Expenditures	\$ 10,275	\$ 9,816	\$ -	\$ 9,477,639
Percent of Total Expenditures	0.11%	0.10%	0.00%	100.00%
Total Agenda Items	-	-	-	430
Percent of total agenda items	0.00%	0.00%	0.00%	100.00%
Total Full-time equivalents	-	-	-	81.50
Percent of total full-time equivalent:	0.00%	0.00%	0.00%	100%
<b><i>City Council</i></b>				
Administration	\$ -	\$ -	\$ -	\$ -
<b><i>City Manager</i></b>				
Administration	426	407	-	\$ 392,604
<b><i>Administrative Services</i></b>				
Administration	88	84	-	\$ 81,494
<b><i>Finance &amp; Accounting</i></b>				
Administration	172	165	-	\$ 159,126
<b><i>Budget</i></b>				
Administration	121	115	-	\$ 111,486
<b><i>Human Resources / Risk Management</i></b>				
Administration	-	-	-	\$ 210,401
<b><i>Non-Departmental</i></b>				
Administration	570	545	-	\$ 525,809
<b><i>City Hall and Annex</i></b>				
Fixed Asset Use Charge	<u>69</u>	<u>66</u>	<u>-</u>	<u>\$ 64,011</u>
<b><i>Total</i></b>	<b><u>\$ 1,446</u></b>	<b><u>\$ 1,382</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,544,931</u></b>

(1) See report identifying costing adjustments

**CITY OF WASCO**  
**Reconciliation of OMB A-87 Cost Allocation Plan to the General Fund**  
**Based on June 30, 2007 Expenditures**

**Exhibit G**

<u>Description</u>	<u>Current</u> <u>Expenditures</u>	<u>Capital</u> <u>Outlay</u>	<u>Debt</u> <u>Service</u>	<u>Total</u> <u>Expenditures</u>	<u>Other</u> <u>Financing Uses</u> <u>Transfer Out</u>
<b>General Fund</b>					
City Council	\$ 113,242	\$ 2,868	\$ -	\$ 116,110	\$ -
City Manager	397,139	-	-	397,139	-
Administrative Services	82,363	-	-	82,363	-
Finance / Accounting	164,215	900	-	165,115	-
Budget	116,225	-	-	116,225	-
H/R Risk Management	217,668	718	-	218,386	-
Non-Departmental	606,735	2,704	-	609,439	12,083
Police Services - County Contract	2,683,920	-	-	2,683,920	-
Fire Services - County Contract	-	-	-	-	-
Planning	657,266	7,537	-	664,803	-
Building Inspection	370,192	1,570	-	371,762	-
Animal Services	189,062	44,133	-	233,195	-
Engineering Services	222,035	20,716	-	242,751	-
Code Compliance	180,741	26,223	-	206,963	-
Management Information Systems	154,387	39,924	-	194,311	-
Economic Development	243,137	5,629	-	248,766	-
Housing & Community Programs	1,363	-	-	1,363	-
<b>Total General Fund</b>	<b>\$ 6,399,691</b>	<b>\$ 152,922</b>	<b>\$ -</b>	<b>\$ 6,552,613</b>	<b>\$ 12,083</b>
<b><u>Reconciling Items: Transfers Out/In</u></b>					
RDA Cost Reimb. for Gen.Fund	\$ (22,800)			\$ (22,800)	
RDA Cost Reimb. for Econ.Dev	(264,313)			(264,313)	
MIS Cost Rimb. - Svc.Charges	(192,732)			(192,732)	
Code Comp. Cost Rimb. - Gen.Fund	(50,879)			(50,879)	
Code Comp. Cost Rimb. - Refuse	(50,879)			(50,879)	
Code Comp. Cost Rimb. - Water	(50,879)			(50,879)	
Code Comp. Cost Rimb. - Streets	(50,879)	-	-	(50,879)	-
<b><u>Cost Adjustments</u></b>					
Building Use Fee (2%)					
Machinery & Equipment Use Fee (6.66%)					
<b>Total Reconciling Items</b>	<b>\$ (683,361)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (683,361)</b>	<b>\$ -</b>
<b>Total Adjusted General Fund</b>	<b>\$ 5,716,330</b>	<b>\$ 152,922</b>	<b>\$ -</b>	<b>\$ 5,869,251</b>	<b>\$ 12,083</b>
<b>Total From Audited Financial Stmt (A)</b>	<b>\$ 5,716,330</b>	<b>\$ 152,922</b>	<b>\$ -</b>	<b>\$ 5,869,252</b>	<b>\$ 12,083</b>

(A) City of Wasco June 30, 2007  
CAFR, Page 30, Statement of  
Revenues Expenditures, and Changes  
in Fund Balances, Governmental  
Funds.

**CITY OF WASCO**  
**Reconciliation of OMB A-87 Cost Allocation Plan to the General Fund**  
**Based on June 30, 2007 Expenditures**

**Exhibit G**

<u>Description</u>	<u>Direct</u> <u>Costs</u>	<u>OMB A-87</u> <u>Unallocated</u> <u>Direct Costs</u>	<u>Total</u> <u>Allocations</u> <u>(Schedule)</u>	<u>OMB A-87</u> <u>Unallocated</u> <u>Indirect Costs</u>	<u>Revenues</u>	<u>Net</u> <u>Allocated</u> <u>(Schedule)</u>
<b>General Fund</b>						
City Council	\$ -	\$ -	\$ -	\$ 116,110	\$ -	\$ 116,110
City Manager	-	-	392,602	4,537	-	397,139
Administrative Services	-	-	81,491	872	-	82,363
Finance / Accounting	-	-	159,125	5,989	-	165,115
Budget	-	-	111,480	4,744	-	116,225
H/R Risk Management	-	-	210,403	7,983	-	218,386
Non-Departmental	-	-	525,809	95,714	-	621,523
Police Services - County Contract	2,683,920	-	-	-	-	-
Fire Services - County Contract	-	-	-	-	-	-
Planning	649,489	15,315	-	-	-	-
Building Inspection	370,058	1,704	-	-	-	-
Animal Services	183,947	49,248	-	-	-	-
Engineering Services	221,183	21,568	-	-	-	-
Code Compliance	177,264	29,700	-	-	-	-
Management Information Systems	194,311	-	-	-	-	-
Economic Development	213,157	35,609	-	-	-	-
Housing & Community Programs	1,363	-	-	-	-	-
<b>Total General Fund</b>	<b><u>\$ 4,694,693</u></b>	<b><u>\$ 153,144</u></b>	<b><u>\$ 1,480,910</u></b>	<b><u>\$ 235,949</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,716,860</u></b>
<b><u>Reconciling Items: Transfers Out/In</u></b>						
RDA Cost Reimb. for Gen.Fund						-
RDA Cost Reimb. for Econ.Dev						-
MIS Cost Rimb. - Svc.Charges						-
Code Comp. Cost Rimb. - Gen.Fund						-
Code Comp. Cost Rimb. - Refuse						-
Code Comp. Cost Rimb. - Water						-
Code Comp. Cost Rimb. - Streets						-
<b><u>Cost Adjustments</u></b>						
Building Use Fee (2%)			14,889			14,889
Machinery & Equipment Use Fee (6.66%)			49,124			49,124
<b>Total Reconciling Items</b>						-
<b>Total Adjusted General Fund</b>						-
<b>Total From Audited Financial Stmt (A)</b>						-
	<b><u>\$ 4,694,693</u></b>	<b><u>\$ 153,144</u></b>	<b><u>\$ 1,544,923</u></b>	<b><u>\$ 235,949</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,780,873</u></b>

(A) City of Wasco June 30, 2007  
CAFR, Page 30, Statement of  
Revenues Expenditures, and Changes  
in Fund Balances, Governmental  
Funds.

**CERTIFICATE OF COST ALLOCATION PLAN**

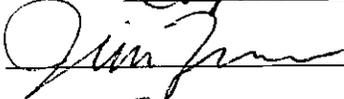
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal [identify date] to establish cost allocations or billings for [identify period covered by plan] are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal 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.

(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 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.

I declare that the foregoing is true and correct.

Governmental Unit: City of Wasco

Signature: 

Name of Official: Jim Ferris

Title: Finance Director

Date of Execution: 3/1/08

**CITY OF WASCO**

**Exhibit I**

**OMB A-87 Plan**

**Detailed Listing of Allowable Expenditures**

**Allocation Basis - Full-time Equivalents**

**Based on June 30, 2007 Expenditures**

<u>Fund</u>	<u>Dept</u>	<u>Acct</u>	<u>Account Name</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
<i>Human Resources Risk Management</i>						
01	120	50010	Salary	109,724	-	109,724
01	120	50050	Overtime	-	-	-
01	120	50065	Health Savings Paid	187	-	187
01	120	50080	Vacation Paid	3,154	-	3,154
01	120	50090	Fica Paid	8,845	-	8,845
01	120	50110	Retirement Benefit	24,899	-	24,899
01	120	50120	Group Insurance	19,220	-	19,220
01	120	50230	Training And Travel	7,265	7,265	-
01	120	50285	Communication - Cell	949	-	949
01	120	50310	Office Supplies	2,761	-	2,761
01	120	50330	Dues	509	-	509
01	120	50400	Safety Material	1,302	-	1,302
01	120	50460	Professional Services	-	-	-
01	120	52010	Job Recruitment	29,080	-	29,080
01	120	520101	Job Recruitment -Relocation	-	-	-
01	120	52025	Drug Testing	1,217	-	1,217
01	120	52040	Capital Outlay	-	-	-
01	120	52190	Workers Compensation	2,087	-	2,087
01	120	52220	Special Recognition	-	-	-
01	120	81400	Transfer Out - Mis	\$ 6,470	\$ -	\$ 6,470
Total Human Resources / Risk Management				\$ 217,668	\$ 7,265	\$ 210,403
Total Allocated Costs Based on FTE				\$ 217,668	\$ 7,265	\$ 210,403

**CITY OF WASCO**

**Exhibit J**

**OMB A-87 Plan**

**Detailed Listing of Allowable Expenditures**

**Allocation Basis - Number of Agenda Items**

**Based on June 30, 2007 Expenditures**

<u>Fund</u>	<u>Dept</u>	<u>Acct</u>	<u>Account Name</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
<i>City Council</i>						
01	105	50010	Salary	13,284	13,284	-
01	105	50090	Fica Paid	1,016	1,016	-
01	105	50110	Retirement Benefit	2,875	2,875	-
01	105	50120	Group Insurance	47,902	47,902	-
01	105	50230	Training And Travel	23,407	23,407	-
01	105	50285	Communication - Cell	2,709	2,709	-
01	105	50310	Office Supplies	2,296	2,296	-
01	105	50330	Dues	4,155	4,155	-
01	105	50430	Publications	5,514	5,514	-
01	105	52030	Miscellaneous	982	982	-
01	105	52040	Capital Outlay	-	-	-
01	105	81400	Transfer Out - Mis	5,500	5,500	-
01	105	50210	Elections	\$ 3,602	\$ 3,602	\$ -
Total City Council				\$ 113,242	\$ 113,242	\$ -
Total Allocated Costs Based on Agenda Items				\$ 113,242	\$ 113,242	\$ -

**CITY OF WASCO**

**Exhibit K**

**OMB A-87 Plan**

**Detailed Listing of Allowable Expenditures**

**Allocation Basis - Total Expenditures**

**Based on June 30, 2007 Expenditures**

<u>Fund</u>	<u>Dept</u>	<u>Acct</u>	<u>Account Name</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
<i>City Manager</i>						
01	110	50010	Salary	218,079	-	218,079
01	110	50050	Overtime	2,883	-	2,883
01	110	50065	Health Savings Paid	8,201	-	8,201
01	110	50070	Deferred Comp Paid	8,136	-	8,136
01	110	50080	Vacation Paid	5,415	-	5,415
01	110	50090	Fica Paid	14,656	-	14,656
01	110	50110	Retirement Benefit	66,559	-	66,559
01	110	50120	Group Insurance	33,867	-	33,867
01	110	50230	Training And Travel	4,537	4,537	-
01	110	50285	Communication - Cell	914	-	914
01	110	50310	Office Supplies	1,552	-	1,552
01	110	50330	Dues	5,477	-	5,477
01	110	50650	Car Allowance	7,200	-	7,200
01	110	52030	Miscellaneous	317	-	317
01	110	52190	Workers Compensation	3,826	-	3,826
01	110	81400	Transfer Out - Mis	15,520	-	15,520
Total City Manager				<u>\$ 397,139</u>	<u>\$ 4,537</u>	<u>\$ 392,602</u>
<i>Administrative Services</i>						
01	112	50010	Salary	42,070	-	42,070
01	112	50065	Health Savings Paid	312	-	312
01	112	50080	Vacation Paid	6,836	-	6,836
01	112	50090	Fica Paid	3,495	-	3,495
01	112	50110	Retirement Benefit	9,736	-	9,736
01	112	50120	Group Insurance	7,355	-	7,355
01	112	50230	Training And Travel	872	872	-
01	112	50285	Communication - Cell	671	-	671
01	112	50310	Office Supplies	541	-	541
01	112	50330	Dues	110	-	110
01	112	50430	Publications	344	-	344
01	112	52190	Workers Compensation	1,043	-	1,043
01	112	81400	Transfer Out - Mis	8,980	-	8,980
Total Administrative Services				<u>\$ 82,363</u>	<u>\$ 872</u>	<u>\$ 81,491</u>

**CITY OF WASCO**

**Exhibit K**

**OMB A-87 Plan**

**Detailed Listing of Allowable Expenditures**

**Allocation Basis - Total Expenditures**

**Based on June 30, 2007 Expenditures**

<u>Fund</u>	<u>Dept</u>	<u>Acct</u>	<u>Account Name</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
<b><i>Finance &amp; Accounting</i></b>						
01	115	50010	Salary	77,750	-	77,750
01	115	50050	Overtime	-	-	-
01	115	50060	Extra Help	36,017	-	36,017
01	115	50065	Health Savings Paid	282	-	282
01	115	50090	Fica Paid	5,800	-	5,800
01	115	50110	Retirement Benefit	16,320	-	16,320
01	115	50120	Group Insurance	11,125	-	11,125
01	115	50230	Training And Travel	5,089	5,089	-
01	115	50240	Tuition Reimbursement	(2,096)	-	(2,096)
01	115	50285	Communication - Cell	108	-	108
01	115	50310	Office Supplies	2,297	-	2,297
01	115	50330	Dues	1,500	-	1,500
01	115	50430	Publications	-	-	-
01	115	52040	Capital Outlay	-	-	-
01	115	52190	Workers Compensation	1,043	-	1,043
01	115	81400	Transfer Out - Mis	8,980	-	8,980
Total Finance & Accounting				<u>\$ 164,215</u>	<u>\$ 5,089</u>	<u>\$ 159,125</u>
<b><i>Budgeting</i></b>						
01	117	50010	Salary	65,950	-	65,950
01	117	50050	Overtime	-	-	-
01	117	50065	Health Savings Paid	407	-	407
01	117	50090	Fica Paid	4,799	-	4,799
01	117	50110	Retirement Benefit	15,401	-	15,401
01	117	50120	Group Insurance	8,649	-	8,649
01	117	50230	Training And Travel	4,744	4,744	-
01	117	50240	Tuition Reimbursement	1,098	-	1,098
01	117	50310	Office Supplies	2,264	-	2,264
01	117	50330	Dues	5,400	-	5,400
01	117	50430	Publications	-	-	-
01	117	52190	Workers Compensation	1,043	-	1,043
01	117	81400	Transfer Out - Mis	6,470	-	6,470
Total Budgeting				<u>\$ 116,225</u>	<u>\$ 4,744</u>	<u>\$ 111,480</u>

**CITY OF WASCO**

**Exhibit K**

**OMB A-87 Plan**

**Detailed Listing of Allowable Expenditures**

**Allocation Basis - Total Expenditures**

**Based on June 30, 2007 Expenditures**

<u>Fund</u>	<u>Dept</u>	<u>Acct</u>	<u>Account Name</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
<i>Non-Departmental</i>						
01	130	50280	Communications	21,687	-	21,687
01	130	50290	Postage	9,166	-	9,166
01	130	50310	Office Supplies	9,154	-	9,154
01	130	50460	Professional Services	26,779	-	26,779
01	130	50520	Legal Fees	182,888	-	182,888
01	130	50525	Park Maintenance	63,143	-	63,143
01	130	50580	Utilities	43,477	-	43,477
01	130	50610	Unemployment	13,471	-	13,471
01	130	51050	Contingency	20,774	20,774	-
01	130	52030	Miscellaneous	7,853	-	7,853
01	130	52040	Capital Outlay	-	-	-
01	130	52050	Auditor	17,531	-	17,531
01	130	52110	Janitorial Services	15,901	-	15,901
01	130	52115	Janitorial Supplies	1,166	-	1,166
01	130	52120	Liability Insurance	7,403	7,403	-
01	130	52130	Liability Claims	54	54	-
01	130	52140	Bond Premiums	-	-	-
01	130	52160	Parking Citation	675	-	675
01	130	52170	Equipment Replace	-	-	-
01	130	52220	Special Recognition	6,399	6,399	-
01	130	52235	General Meeting	1,500	-	1,500
01	130	52250	Lafco	2,388	-	2,388
01	130	53010	Chamber Of Commerce	12,000	-	12,000
01	130	53020	Rose Festival	6,000	-	6,000
01	130	53030	Senior Citizen Support	-	-	-
01	130	54010	Lease - Fmv	21,725	-	21,725
01	130	55010	Banking Charges	2,621	-	2,621
01	130	80100	Transfer Out - Wwt Loan	-	-	-
01	130	na	offset wwt loan w/ xfer in	-	1	(1)
01	130	80550	Oper. Trans Out-Facilities Mai	33,342	-	33,342
01	130	81000	Transfer Out - Maint District	4,583	-	4,583
01	130	81400	Transfer Out - Mis	28,762	-	28,762
01	130	51055	Contingent Liability	-	-	-
01	130	81420	Transfer Out - Code Enforce	(0)	-	(0)
01	130	81430	Transfer Out - 91 & 93 Cdbg	-	-	-
Total Non-Departmental				<u>\$ 560,441</u>	<u>\$ 34,632</u>	<u>\$ 525,809</u>
Total Allocated Costs Based on Total Expenditures				<u>\$ 1,040,162</u>	<u>\$ 32,559</u>	<u>\$ 1,007,603</u>

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
**Use Charge Calculation**  
**Based on June 30, 2007 Expenditures**

Exhibit L

**Fixed Asset Use Charge for City Hall and Annex**

<u>Category</u>	<u>Account Name</u>	<u>Actual Cost</u>
Buildings & Facilities	Land Improvements	35,459
	Less: Animal Shelter Fence	(2,452)
	Construction	680,717
	Less: Dog Pound Expansion	(2,725)
	Less: Water Tower	(27,301)
	Infrastructure	<u>60,773</u>
	Building Use Charge (2%)	<u>\$ 14,889</u>
Machinery and Equipment	Machinery and Equipment	569,378
	Licensed Vehicles	<u>168,214</u>
		<u>737,592</u>
	M&E Use Charge (6.66%)	<u>\$ 49,124</u>
<b>TOTAL USE CHARGE</b>		<b><u>\$ 64,013</u></b>

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
**Fund / Account Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit M**

<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
01	105	City Council	50010	Salary	13,284	-	13,284	13,284	-
01	105	City Council	50090	Fica Paid	1,016	-	1,016	1,016	-
01	105	City Council	50110	Retirement Benefit	2,875	-	2,875	2,875	-
01	105	City Council	50120	Group Insurance	47,902	-	47,902	47,902	-
01	105	City Council	50230	Training And Travel	23,407	-	23,407	23,407	-
01	105	City Council	50285	Communication - Ce	2,709	-	2,709	2,709	-
01	105	City Council	50310	Office Supplies	2,296	-	2,296	2,296	-
01	105	City Council	50330	Dues	4,155	-	4,155	4,155	-
01	105	City Council	50430	Publications	5,514	-	5,514	5,514	-
01	105	City Council	52030	Miscellaneous	982	-	982	982	-
01	105	City Council	52040	Capital Outlay	2,868	(2,868)	-	-	-
01	105	City Council	81400	Transfer Out - Mis	5,500	-	5,500	5,500	-
01	105	City Council	50210	Elections	3,602	-	3,602	3,602	-
Total City Council					<u>116,110</u>	<u>(2,868)</u>	<u>113,242</u>	<u>113,242</u>	<u>-</u>

Total Current Expenditures	113,242	-	113,242	113,242	-
Total Capital Outlay	2,868	(2,868)	-	-	-
Total Debt Service	-	-	-	-	-
Total Transfers Out	-	-	-	-	-

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
**Fund / Account Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit M**

<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
01	110	City Manager	50010	Salary	218,079	-	218,079	-	218,079
01	110	City Manager	50050	Overtime	2,883	-	2,883	-	2,883
01	110	City Manager	50065	Health Savings Paid	8,201	-	8,201	-	8,201
01	110	City Manager	50070	Deferred Comp Paid	8,136	-	8,136	-	8,136
01	110	City Manager	50080	Vacation Paid	5,415	-	5,415	-	5,415
01	110	City Manager	50090	Fica Paid	14,656	-	14,656	-	14,656
01	110	City Manager	50110	Retirement Benefit	66,559	-	66,559	-	66,559
01	110	City Manager	50120	Group Insurance	33,867	-	33,867	-	33,867
01	110	City Manager	50230	Training And Travel	4,537	-	4,537	4,537	-
01	110	City Manager	50285	Communication - Ce	914	-	914	-	914
01	110	City Manager	50310	Office Supplies	1,552	-	1,552	-	1,552
01	110	City Manager	50330	Dues	5,477	-	5,477	-	5,477
01	110	City Manager	50650	Car Allowance	7,200	-	7,200	-	7,200
01	110	City Manager	52030	Miscellaneous	317	-	317	-	317
01	110	City Manager	52190	Workers Compensati	3,826	-	3,826	-	3,826
01	110	City Manager	81400	Transfer Out - Mis	15,520	-	15,520	-	15,520
Total City Manager					397,139	-	397,139	4,537	392,602

Total Current Expenditures	397,139	-	397,139	4,537	392,602
Total Capital Outlay	-	-	-	-	-
Total Debt Service	-	-	-	-	-
Total Transfers Out	-	-	-	-	-

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
**Fund / Account Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit M**

<b>Fund</b>	<b>Dept</b>	<b>Dept Name</b>	<b>Acct</b>	<b>Account Name</b>	<b>Actual Year to Date</b>	<b>Costing Adjustment</b>	<b>Adjusted Actual</b>	<b>OMB A-87 Unallowable</b>	<b>Total</b>
									<b>OMB A-87 Allowable</b>
01	112	Admin. Service	50010	Salary	42,070	-	42,070	-	42,070
01	112	Admin. Service	50065	Health Savings Paid	312	-	312	-	312
01	112	Admin. Service	50080	Vacation Paid	6,836	-	6,836	-	6,836
01	112	Admin. Service	50090	Fica Paid	3,495	-	3,495	-	3,495
01	112	Admin. Service	50110	Retirement Benefit	9,736	-	9,736	-	9,736
01	112	Admin. Service	50120	Group Insurance	7,355	-	7,355	-	7,355
01	112	Admin. Service	50230	Training And Travel	872	-	872	872	-
01	112	Admin. Service	50285	Communication - Ce	671	-	671	-	671
01	112	Admin. Service	50310	Office Supplies	541	-	541	-	541
01	112	Admin. Service	50330	Dues	110	-	110	-	110
01	112	Admin. Service	50430	Publications	344	-	344	-	344
01	112	Admin. Service	52190	Workers Compensati	1,043	-	1,043	-	1,043
01	112	Admin. Service	81400	Transfer Out - Mis	8,980	-	8,980	-	8,980
Total Administrative Services					<u>82,363</u>	<u>-</u>	<u>82,363</u>	<u>872</u>	<u>81,491</u>

Total Current Expenditures	82,363	-	82,363	872	81,491
Total Capital Outlay	-	-	-	-	-
Total Debt Service	-	-	-	-	-
Total Transfers Out	-	-	-	-	-

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
**Fund / Account Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit M**

<b>Fund</b>	<b>Dept</b>	<b>Dept Name</b>	<b>Acct</b>	<b>Account Name</b>	<b>Actual Year to Date</b>	<b>Costing Adjustment</b>	<b>Adjusted Actual</b>	<b>OMB A-87 Unallowable</b>	<b>Total OMB A-87 Allowable</b>
01	115	Finance / Acco	50010	Salary	77,750	-	77,750	-	77,750
01	115	Finance / Acco	50050	Overtime	-	-	-	-	-
01	115	Finance / Acco	50060	Extra Help	36,017	-	36,017	-	36,017
01	115	Finance / Acco	50065	Health Savings Paid	282	-	282	-	282
01	115	Finance / Acco	50090	Fica Paid	5,800	-	5,800	-	5,800
01	115	Finance / Acco	50110	Retirement Benefit	16,320	-	16,320	-	16,320
01	115	Finance / Acco	50120	Group Insurance	11,125	-	11,125	-	11,125
01	115	Finance / Acco	50230	Training And Travel	5,089	-	5,089	5,089	-
01	115	Finance / Acco	50240	Tuition Reimburseme	(2,096)	-	(2,096)	-	(2,096)
01	115	Finance / Acco	50285	Communication - Ce	108	-	108	-	108
01	115	Finance / Acco	50310	Office Supplies	2,297	-	2,297	-	2,297
01	115	Finance / Acco	50330	Dues	1,500	-	1,500	-	1,500
01	115	Finance / Acco	50430	Publications	-	-	-	-	-
01	115	Finance / Acco	52040	Capital Outlay	900	(900)	-	-	-
01	115	Finance / Acco	52190	Workers Compensati	1,043	-	1,043	-	1,043
01	115	Finance / Acco	81400	Transfer Out - Mis	8,980	-	8,980	-	8,980
Total City Clerk					<u>165,115</u>	<u>(900)</u>	<u>164,215</u>	<u>5,089</u>	<u>159,125</u>

Total Current Expenditures	164,215	-	164,215	5,089	159,125
Total Capital Outlay	900	(900)	-	-	-
Total Debt Service	-	-	-	-	-
Total Transfers Out	-	-	-	-	-

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
**Fund / Account Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit M**

<b>Fund</b>	<b>Dept</b>	<b>Dept Name</b>	<b>Acct</b>	<b>Account Name</b>	<b>Actual Year to Date</b>	<b>Costing Adjustment</b>	<b>Adjusted Actual</b>	<b>OMB A-87 Unallowable</b>	<b>Total OMB A-87 Allowable</b>
01	117	Budget	50010	Salary	65,950	-	65,950	-	65,950
01	117	Budget	50050	Overtime	-	-	-	-	-
01	117	Budget	50065	Health Savings Paid	407	-	407	-	407
01	117	Budget	50090	Fica Paid	4,799	-	4,799	-	4,799
01	117	Budget	50110	Retirement Benefit	15,401	-	15,401	-	15,401
01	117	Budget	50120	Group Insurance	8,649	-	8,649	-	8,649
01	117	Budget	50230	Training And Travel	4,744	-	4,744	4,744	-
01	117	Budget	50240	Tuition Reimburseme	1,098	-	1,098	-	1,098
01	117	Budget	50310	Office Supplies	2,264	-	2,264	-	2,264
01	117	Budget	50330	Dues	5,400	-	5,400	-	5,400
01	117	Budget	50430	Publications	-	-	-	-	-
01	117	Budget	52190	Workers Compensati	1,043	-	1,043	-	1,043
01	117	Budget	81400	Transfer Out - Mis	6,470	-	6,470	-	6,470
<b>Total Budget</b>					<u>116,225</u>	<u>-</u>	<u>116,225</u>	<u>4,744</u>	<u>111,480</u>

Total Current Expenditures	116,225	-	116,225	4,744	111,480
Total Capital Outlay	-	-	-	-	-
Total Debt Service	-	-	-	-	-
Total Transfers Out	-	-	-	-	-

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
**Fund / Account Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit M**

<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
01	120	Human Resour	50010	Salary	109,724	-	109,724	-	109,724
01	120	Human Resour	50050	Overtime	-	-	-	-	-
01	120	Human Resour	50065	Health Savings Paid	187	-	187	-	187
01	120	Human Resour	50080	Vacation Paid	3,154	-	3,154	-	3,154
01	120	Human Resour	50090	Fica Paid	8,845	-	8,845	-	8,845
01	120	Human Resour	50110	Retirement Benefit	24,899	-	24,899	-	24,899
01	120	Human Resour	50120	Group Insurance	19,220	-	19,220	-	19,220
01	120	Human Resour	50230	Training And Travel	7,265	-	7,265	7,265	-
01	120	Human Resour	50285	Communication - Ce	949	-	949	-	949
01	120	Human Resour	50310	Office Supplies	2,761	-	2,761	-	2,761
01	120	Human Resour	50330	Dues	509	-	509	-	509
01	120	Human Resour	50400	Safety Material	1,302	-	1,302	-	1,302
01	120	Human Resour	50460	Professional Services	-	-	-	-	-
01	120	Human Resour	52010	Job Recruitment	29,080	-	29,080	-	29,080
01	120	Human Resour	520101	Job Recruitment -Rel	-	-	-	-	-
01	120	Human Resour	52025	Drug Testing	1,217	-	1,217	-	1,217
01	120	Human Resour	52040	Capital Outlay	718	(718)	-	-	-
01	120	Human Resour	52190	Workers Compensati	2,087	-	2,087	-	2,087
01	120	Human Resour	52220	Special Recognition	-	-	-	-	-
01	120	Human Resour	81400	Transfer Out - Mis	6,470	-	6,470	-	6,470
Total Human Resources					218,386	(718)	217,668	7,265	210,403

Total Current Expenditures	217,668	-	217,668	7,265	210,403
Total Capital Outlay	718	(718)	-	-	-
Total Debt Service	-	-	-	-	-
Total Transfers Out	-	-	-	-	-

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
**Fund / Account Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit M**

Fund	Dept	Dept Name	Acct	Account Name	Actual Year to Date	Costing Adjustment	Adjusted Actual	OMB A-87 Unallowable	Total
									OMB A-87 Allowable
01	130	Non-Departmental	50280	Communications	21,687	-	21,687	-	21,687
01	130	Non-Departmental	50290	Postage	9,166	-	9,166	-	9,166
01	130	Non-Departmental	50310	Office Supplies	9,154	-	9,154	-	9,154
01	130	Non-Departmental	50460	Professional Services	26,779	-	26,779	-	26,779
01	130	Non-Departmental	50520	Legal Fees	182,888	-	182,888	-	182,888
01	130	Non-Departmental	50525	Park Maintenance	63,143	-	63,143	-	63,143
01	130	Non-Departmental	50580	Utilities	43,477	-	43,477	-	43,477
01	130	Non-Departmental	50610	Unemployment	13,471	-	13,471	-	13,471
01	130	Non-Departmental	51050	Contingency	20,774	-	20,774	20,774	-
01	130	Non-Departmental	52030	Miscellaneous	7,853	-	7,853	-	7,853
01	130	Non-Departmental	52040	Capital Outlay	2,704	(2,704)	-	-	-
01	130	Non-Departmental	52050	Auditor	17,531	-	17,531	-	17,531
01	130	Non-Departmental	52110	Janitorial Services	15,901	-	15,901	-	15,901
01	130	Non-Departmental	52115	Janitorial Supplies	1,166	-	1,166	-	1,166
01	130	Non-Departmental	52120	Liability Insurance	7,403	-	7,403	7,403	-
01	130	Non-Departmental	52130	Liability Claims	54	-	54	54	-
01	130	Non-Departmental	52140	Bond Premiums	-	-	-	-	-
01	130	Non-Departmental	52160	Parking Citation	675	-	675	-	675
01	130	Non-Departmental	52170	Equipment Replace	-	-	-	-	-
01	130	Non-Departmental	52220	Special Recognition	6,399	-	6,399	6,399	-
01	130	Non-Departmental	52235	General Meeting	1,500	-	1,500	-	1,500
01	130	Non-Departmental	52250	Lafco	2,388	-	2,388	-	2,388
01	130	Non-Departmental	53010	Chamber Of Commerce	12,000	-	12,000	-	12,000
01	130	Non-Departmental	53020	Rose Festival	6,000	-	6,000	-	6,000
01	130	Non-Departmental	53030	Senior Citizen Support	-	-	-	-	-
01	130	Non-Departmental	54010	Lease - Fmv	21,725	-	21,725	-	21,725
01	130	Non-Departmental	55010	Banking Charges	2,621	-	2,621	-	2,621
01	130	Non-Departmental	80100	Transfer Out - Wwt I	15,747	(15,747)	-	-	-
01	130	Non-Departmental	na	offset wwt loan w/ xlf	(15,747)	15,747	-	1	(1)
01	130	Non-Departmental	80550	Oper. Trans Out-Facilities	33,342	-	33,342	-	33,342
01	130	Non-Departmental	81000	Transfer Out - Maint	4,583	-	4,583	-	4,583
01	130	Non-Departmental	81400	Transfer Out - Miscellaneous	28,762	-	28,762	-	28,762
01	130	Non-Departmental	51055	Contingent Liability	-	-	-	-	-
01	130	Non-Departmental	81420	Transfer Out - Code 1	50,878	(50,878)	(0)	-	(0)
01	130	Non-Departmental	81430	Transfer Out - 91 & 92	7,500	(7,500)	-	-	-
Total General Fund Non-Departmental					<u>621,523</u>	<u>(61,082)</u>	<u>560,441</u>	<u>34,632</u>	<u>525,809</u>

Total Current Expenditures	606,735	(50,878)	555,857	34,632	521,225
Total Capital Outlay	2,704	(2,704)	-	-	-
Total Debt Service	-	-	-	-	-
Total Transfers Out	12,083	(7,500)	4,583	-	4,583

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
**Fund / Account Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit M**

<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
01	125	Planning	50010	Salary	263,107	-	263,107	-	263,107
01	125	Planning	50050	Overtime	1,014	-	1,014	-	1,014
01	125	Planning	50060	Extra Help	5,700	-	5,700	-	5,700
01	125	Planning	50065	Health Savings Paid	1,176	-	1,176	-	1,176
01	125	Planning	50080	Vacation Paid	-	-	-	-	-
01	125	Planning	50090	Fica Paid	18,357	-	18,357	-	18,357
01	125	Planning	50110	Retirement Benefit	53,133	-	53,133	-	53,133
01	125	Planning	50120	Group Insurance	39,022	-	39,022	-	39,022
01	125	Planning	50230	Training & Travel Pl	4,992	-	4,992	4,992	-
01	125	Planning	50230	Training Travel Com	2,785	-	2,785	2,785	-
01	125	Planning	50240	Tuition Reimburseme	1,200	-	1,200	-	1,200
01	125	Planning	50285	Communication - Ce	1,099	-	1,099	-	1,099
01	125	Planning	50310	Office Supplies	3,220	-	3,220	-	3,220
01	125	Planning	50330	Dues	735	-	735	-	735
01	125	Planning	50460	Professional Services	319,122	-	319,122	-	319,122
01	125	Planning	52030	Miscellaneous	469	-	469	-	469
01	125	Planning	52030	Miscellaneous - Pla	575	-	575	-	575
01	125	Planning	52040	Capital Outlay	7,537	(7,537)	-	-	-
01	125	Planning	52190	Workers Compensati	5,217	-	5,217	-	5,217
01	125	Planning	81400	Transfer Out - Mis	11,480	-	11,480	-	11,480
01	125	Planning	50485	Application Processi	-	-	-	-	-
01	125	Planning	33210	Consultant Reimburse	-	-	-	-	-
01	125	Planning	50460	Professional Services	(75,136)	-	(75,136)	-	(75,136)
Total Planning					<u>664,803</u>	<u>(7,537)</u>	<u>657,266</u>	<u>7,778</u>	<u>649,489</u>

Total Current Expenditures	657,266	-	657,266	7,778	649,489
Total Capital Outlay	7,537	(7,537)	-	-	-
Total Debt Service	-	-	-	-	-
Total Transfers Out	-	-	-	-	-

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
**Fund / Account Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit M**

<b>Fund</b>	<b>Dept</b>	<b>Dept Name</b>	<b>Acct</b>	<b>Account Name</b>	<b>Actual Year to Date</b>	<b>Costing Adjustment</b>	<b>Adjusted Actual</b>	<b>OMB A-87 Unallowable</b>	<b>Total OMB A-87 Allowable</b>
01	135	Engineering	50010	Salary	87,011	-	87,011	-	87,011
01	135	Engineering	50050	Overtime	-	-	-	-	-
01	135	Engineering	50065	Health Savings Paid	439	-	439	-	439
01	135	Engineering	50090	Fica Paid	6,644	-	6,644	-	6,644
01	135	Engineering	50110	Retirement Benefit	21,142	-	21,142	-	21,142
01	135	Engineering	50120	Group Insurance	8,940	-	8,940	-	8,940
01	135	Engineering	50230	Training And Travel	852	-	852	852	-
01	135	Engineering	50310	Office Supplies	1,069	-	1,069	-	1,069
01	135	Engineering	50320	Fuel	805	-	805	-	805
01	135	Engineering	50330	Dues	-	-	-	-	-
01	135	Engineering	50390	Materials/Supplies	1,752	-	1,752	-	1,752
01	135	Engineering	50430	Publications	25	-	25	-	25
01	135	Engineering	50460	Professional Services	29,715	-	29,715	-	29,715
01	135	Engineering	52040	Capital Outlay	20,716	(20,716)	-	-	-
01	135	Engineering	52120	Liability Insurance	2,420	-	2,420	-	2,420
01	135	Engineering	52190	Workers Compensati	3,130	-	3,130	-	3,130
01	135	Engineering	52290	Final Map Check	9,331	-	9,331	-	9,331
01	135	Engineering	52310	Grading Plan Check	12,961	-	12,961	-	12,961
01	135	Engineering	52320	Improvement Plan Cl	19,722	-	19,722	-	19,722
01	135	Engineering	52330	Lla,Parcel Maps & P.	10,011	-	10,011	-	10,011
01	135	Engineering	80200	Transfer Out - Shop	3,313	-	3,313	-	3,313
01	135	Engineering	81400	Transfer Out - Mis	2,750	-	2,750	-	2,750
<b>Total Engineering</b>					<u>242,751</u>	<u>(20,716)</u>	<u>222,035</u>	<u>852</u>	<u>221,183</u>

Total Current Expenditures	222,035	-	222,035	852	221,183
Total Capital Outlay	20,716	(20,716)	-	-	-
Total Debt Service	-	-	-	-	-
Total Transfers Out	-	-	-	-	-

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
**Fund / Account Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit M**

<b>Fund</b>	<b>Dept</b>	<b>Dept Name</b>	<b>Acct</b>	<b>Account Name</b>	<b>Actual Year to Date</b>	<b>Costing Adjustment</b>	<b>Adjusted Actual</b>	<b>OMB A-87 Unallowable</b>	<b>Total</b>
									<b>OMB A-87 Allowable</b>
01	140	Law Enf	50020	Sheriff - Contract Sal	2,674,772	(2,674,772)	-	-	-
01	140	Law Enf	50220	Special Events	3,360	-	3,360	-	3,360
01	140	Law Enf	50260	Bike Patrol	-	-	-	-	-
01	140	Law Enf	50270	Radar Repair	-	-	-	-	-
01	140	Law Enf	50290	Postage	297	-	297	-	297
01	140	Law Enf	50310	Office Supplies	1,820	-	1,820	-	1,820
01	140	Law Enf	52030	Miscellaneous	696	-	696	-	696
01	140	Law Enf	52040	Capital Outlay	-	-	-	-	-
01	140	Law Enf	52110	Janitorial Services	1,617	-	1,617	-	1,617
01	140	Law Enf	52160	Parking Citation	1,359	-	1,359	-	1,359
Total Law Enforcement					<u>2,683,920</u>	<u>(2,674,772)</u>	<u>9,148</u>	<u>-</u>	<u>9,148</u>

Total Current Expenditures	2,683,920	(2,674,772)	9,148	-	9,148
Total Capital Outlay	-	-	-	-	-
Total Debt Service	-	-	-	-	-
Total Transfers Out	-	-	-	-	-

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
**Fund / Account Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit M**

Fund	Dept	Dept Name	Acct	Account Name	Actual Year to Date	Costing Adjustment	Adjusted Actual	OMB A-87 Unallowable	Total
									OMB A-87 Allowable
01	145	Animal Contro	50010	Salary	83,639	-	83,639	-	83,639
01	145	Animal Contro	50050	Overtime	9,761	-	9,761	-	9,761
01	145	Animal Contro	50090	Fica Paid	7,145	-	7,145	-	7,145
01	145	Animal Contro	50110	Retirement Benefit	17,492	-	17,492	-	17,492
01	145	Animal Contro	50120	Group Insurance	20,028	-	20,028	-	20,028
01	145	Animal Contro	50125	Boot Allowance	279	-	279	-	279
01	145	Animal Contro	50130	Uniform Allowance	1,936	-	1,936	-	1,936
01	145	Animal Contro	50230	Training And Travel	5,115	-	5,115	5,115	-
01	145	Animal Contro	50285	Communication - Ce	1,448	-	1,448	-	1,448
01	145	Animal Contro	50310	Office Supplies	1,905	-	1,905	-	1,905
01	145	Animal Contro	50320	Fuel	6,225	-	6,225	-	6,225
01	145	Animal Contro	50370	Uniform Cleaning Se	34	-	34	-	34
01	145	Animal Contro	50380	Tools	1,491	-	1,491	-	1,491
01	145	Animal Contro	50390	Materials/Supplies	3,958	-	3,958	-	3,958
01	145	Animal Contro	50410	Vet Services	3,329	-	3,329	-	3,329
01	145	Animal Contro	50420	Animal Disposal Ser	1,800	-	1,800	-	1,800
01	145	Animal Contro	50530	Equipment Repair	1,904	-	1,904	-	1,904
01	145	Animal Contro	52030	Miscellaneous	265	-	265	-	265
01	145	Animal Contro	52040	Capital Outlay	44,133	(44,133)	-	-	-
01	145	Animal Contro	52120	Liability Insurance	4,357	-	4,357	-	4,357
01	145	Animal Contro	52190	Workers Compensati	3,826	-	3,826	-	3,826
01	145	Animal Contro	80200	Transfer Out - Shop	8,104	-	8,104	-	8,104
01	145	Animal Contro	81400	Transfer Out - Mis	5,020	-	5,020	-	5,020
Total Animal Control					<u>233,195</u>	<u>(44,133)</u>	<u>189,062</u>	<u>5,115</u>	<u>183,947</u>

Total Current Expenditures	189,062	-	189,062	5,115	183,947
Total Capital Outlay	44,133	(44,133)	-	-	-
Total Debt Service	-	-	-	-	-
Total Transfers Out	-	-	-	-	-

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
**Fund / Account Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit M**

Fund	Dept	Dept Name	Acct	Account Name	Actual Year to Date	Costing Adjustment	Adjusted Actual	OMB A-87 Unallowable	Total
									OMB A-87 Allowable
01	150	Building Inspec	50010	Salary	193,540	-	193,540	-	193,540
01	150	Building Inspec	50050	Overtime	10	-	10	-	10
01	150	Building Inspec	50060	Extra Help	-	-	-	-	-
01	150	Building Inspec	50065	Health Savings Paid	223	-	223	-	223
01	150	Building Inspec	50080	Vacation Paid	-	-	-	-	-
01	150	Building Inspec	50090	Fica Paid	14,807	-	14,807	-	14,807
01	150	Building Inspec	50110	Retirement Benefit	39,628	-	39,628	-	39,628
01	150	Building Inspec	50120	Group Insurance	34,032	-	34,032	-	34,032
01	150	Building Inspec	50125	Boot Allowance	150	-	150	-	150
01	150	Building Inspec	50130	Uniform Allowance	325	-	325	-	325
01	150	Building Inspec	50230	Training And Travel	134	-	134	134	-
01	150	Building Inspec	50285	Communication - Ce	1,197	-	1,197	-	1,197
01	150	Building Inspec	50310	Office Supplies	1,164	-	1,164	-	1,164
01	150	Building Inspec	50320	Fuel	2,739	-	2,739	-	2,739
01	150	Building Inspec	50330	Dues	615	-	615	-	615
01	150	Building Inspec	50380	Tools	688	-	688	-	688
01	150	Building Inspec	50430	Publications	94	-	94	-	94
01	150	Building Inspec	50460	Professional Services	57,818	-	57,818	-	57,818
01	150	Building Inspec	52030	Miscellaneous	458	-	458	-	458
01	150	Building Inspec	52040	Capital Outlay	1,570	(1,570)	-	-	-
01	150	Building Inspec	52120	Liability Insurance	4,357	-	4,357	-	4,357
01	150	Building Inspec	52150	Demolition	-	-	-	-	-
01	150	Building Inspec	52190	Workers Compensati	3,826	-	3,826	-	3,826
01	150	Building Inspec	80200	Transfer Out - Shop	6,627	-	6,627	-	6,627
01	150	Building Inspec	81400	Transfer Out - Mis	7,760	-	7,760	-	7,760
Total Building Inspection					<u>371,762</u>	<u>(1,570)</u>	<u>370,192</u>	<u>134</u>	<u>370,058</u>

Total Current Expenditures	370,192	-	370,192	134	370,058
Total Capital Outlay	1,570	(1,570)	-	-	-
Total Debt Service	-	-	-	-	-
Total Transfers Out	-	-	-	-	-

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
**Fund / Account Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit M**

<b>Fund</b>	<b>Dept</b>	<b>Dept Name</b>	<b>Acct</b>	<b>Account Name</b>	<b>Actual Year to Date</b>	<b>Costing Adjustment</b>	<b>Adjusted Actual</b>	<b>OMB A-87 Unallowable</b>	<b>Total</b>
									<b>OMB A-87 Allowable</b>
01	160	Code Compliar	50010	Salary	81,906	-	81,906	-	81,906
01	160	Code Compliar	50050	Overtime	-	-	-	-	-
01	160	Code Compliar	50090	Fica Paid	6,266	-	6,266	-	6,266
01	160	Code Compliar	50110	Retirement Benefit	17,132	-	17,132	-	17,132
01	160	Code Compliar	50120	Group Insurance	23,166	-	23,166	-	23,166
01	160	Code Compliar	50125	Boot Allowance	177	-	177	-	177
01	160	Code Compliar	50130	Uniform Allowance	1,291	-	1,291	-	1,291
01	160	Code Compliar	50230	Training And Travel	3,477	-	3,477	3,477	-
01	160	Code Compliar	50285	Communication - Ce	1,211	-	1,211	-	1,211
01	160	Code Compliar	50290	Postage	900	-	900	-	900
01	160	Code Compliar	50310	Office Supplies	3,108	-	3,108	-	3,108
01	160	Code Compliar	50320	Fuel	2,205	-	2,205	-	2,205
01	160	Code Compliar	50330	Dues	150	-	150	-	150
01	160	Code Compliar	50335	Grant Expense	-	-	-	-	-
01	160	Code Compliar	50370	Uniform Cleaning Se	617	-	617	-	617
01	160	Code Compliar	52040	Capital Outlay	26,223	(26,223)	-	-	-
01	160	Code Compliar	52120	Liability Insurance	8,714	-	8,714	-	8,714
01	160	Code Compliar	52150	Demolition	-	-	-	-	-
01	160	Code Compliar	52190	Workers Compensati	5,564	-	5,564	-	5,564
01	160	Code Compliar	52225	Community Projects	194	-	194	-	194
01	160	Code Compliar	52245	Temporary Destitute	282	-	282	-	282
01	160	Code Compliar	80200	Transfer Out - Shop	10,298	-	10,298	-	10,298
01	160	Code Compliar	81400	Transfer Out - Mis	12,770	-	12,770	-	12,770
01	160	Code Compliar	52230	Weed Abatement	-	-	-	-	-
01	160	Code Compliar	52255	Bike Helmets Tda 3 (	1,312	-	1,312	-	1,312
<b>Total Code Compliance</b>					<u>206,963</u>	<u>(26,223)</u>	<u>180,741</u>	<u>3,477</u>	<u>177,264</u>

Total Current Expenditures	180,741	-	180,741	3,477	177,264
Total Capital Outlay	26,223	(26,223)	-	-	-
Total Debt Service	-	-	-	-	-
Total Transfers Out	-	-	-	-	-

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
**Fund / Account Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit M**

<b>Fund</b>	<b>Dept</b>	<b>Dept Name</b>	<b>Acct</b>	<b>Account Name</b>	<b>Actual Year to Date</b>	<b>Costing Adjustment</b>	<b>Adjusted Actual</b>	<b>OMB A-87 Unallowable</b>	<b>Total OMB A-87 Allowable</b>
01	165	Economic Devt	50010	Salary	120,169	-	120,169	-	120,169
01	165	Economic Devt	50050	Overtime	36	-	36	-	36
01	165	Economic Devt	50090	Fica Paid	9,158	-	9,158	-	9,158
01	165	Economic Devt	50110	Retirement Benefit	33,524	-	33,524	-	33,524
01	165	Economic Devt	50120	Group Insurance	19,209	-	19,209	-	19,209
01	165	Economic Devt	50230	Training And Travel	14,661	-	14,661	14,661	-
01	165	Economic Devt	50280	Communications	1,458	-	1,458	-	1,458
01	165	Economic Devt	50285	Communication - Ce	777	-	777	-	777
01	165	Economic Devt	50290	Postage	710	-	710	-	710
01	165	Economic Devt	50310	Office Supplies	1,660	-	1,660	-	1,660
01	165	Economic Devt	50330	Dues	840	-	840	-	840
01	165	Economic Devt	50460	Professional Services	16,985	-	16,985	-	16,985
01	165	Economic Devt	52030	Marketing/Advertisir	15,318	-	15,318	15,318	-
01	165	Economic Devt	52040	Capital Outlay	5,629	(5,629)	-	-	-
01	165	Economic Devt	52190	Workers Compensati	3,130	-	3,130	-	3,130
01	165	Economic Devt	81400	Transfer Out - Mis	5,500	-	5,500	-	5,500
Total Economic Development					<u>248,766</u>	<u>(5,629)</u>	<u>243,137</u>	<u>29,979</u>	<u>213,157</u>

Total Current Expenditures	243,137	-	243,137	29,979	213,157
Total Capital Outlay	5,629	(5,629)	-	-	-
Total Debt Service	-	-	-	-	-
Total Transfers Out	-	-	-	-	-

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
**Fund / Account Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit M**

<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
01	170	Housing & Cor	50010	Salary	1,067	-	1,067	-	1,067
01	170	Housing & Cor	50090	Fica Paid	82	-	82	-	82
01	170	Housing & Cor	50110	Retirement Benefit	215	-	215	-	215
Total Housing and Community Programs					1,363	-	1,363	-	1,363

Total Current Expenditures	1,363	-	1,363	-	1,363
Total Capital Outlay	-	-	-	-	-
Total Debt Service	-	-	-	-	-
Total Transfers Out	-	-	-	-	-

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
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**Based on June 30, 2007 Expenditures**

**Exhibit M**

<b>Fund</b>	<b>Dept</b>	<b>Dept Name</b>	<b>Acct</b>	<b>Account Name</b>	<b>Actual Year to Date</b>	<b>Costing Adjustment</b>	<b>Adjusted Actual</b>	<b>OMB A-87 Unallowable</b>	<b>Total OMB A-87 Allowable</b>
10	200	Streets	50010	Salary	518,520	-	518,520	-	518,520
10	200	Streets	NA	Expense Offset from	(28,218)	-	(28,218)	-	(28,218)
10	200	Streets	50050	Overtime	4,125	-	4,125	-	4,125
10	200	Streets	50060	Extra Help	26,891	-	26,891	-	26,891
10	200	Streets	50065	Health Savings Paid	416	-	416	-	416
10	200	Streets	50080	Vacation Paid	196	-	196	-	196
10	200	Streets	50090	Fica Paid	42,162	-	42,162	-	42,162
10	200	Streets	50110	Retirement Benefit	116,825	-	116,825	-	116,825
10	200	Streets	50120	Group Insurance	101,769	-	101,769	-	101,769
10	200	Streets	50125	Boot Allowance	1,751	-	1,751	-	1,751
10	200	Streets	50230	Training And Travel	1,425	-	1,425	1,425	-
10	200	Streets	50280	Communications	8,813	-	8,813	-	8,813
10	200	Streets	50285	Communication - Ce	2,496	-	2,496	-	2,496
10	200	Streets	50290	Postage	501	-	501	-	501
10	200	Streets	50310	Office Supplies	3,980	-	3,980	-	3,980
10	200	Streets	50320	Fuel	31,369	-	31,369	-	31,369
10	200	Streets	50330	Dues	-	-	-	-	-
10	200	Streets	50350	Physicals	69	-	69	-	69
10	200	Streets	50370	Uniform Cleaning Se	5,363	-	5,363	-	5,363
10	200	Streets	50380	Tools	1,913	-	1,913	-	1,913
10	200	Streets	50385	Certifications	70	-	70	-	70
10	200	Streets	50390	Materials/Supplies	45,635	-	45,635	-	45,635
10	200	Streets	50430	Publications	620	-	620	-	620
10	200	Streets	50460	Professional Services	2,320	-	2,320	-	2,320
10	200	Streets	50540	Storm Drain	22,421	-	22,421	-	22,421
10	200	Streets	50560	Storm Drain Srf Loan	-	-	-	-	-
10	200	Streets	50570	Storm Drain Srf Loan	-	-	-	-	-
10	200	Streets	50580	Utilities	13,155	-	13,155	-	13,155
10	200	Streets	50630	Patching Material	33,157	-	33,157	-	33,157
10	200	Streets	50640	Concrete Repair & M	9,895	-	9,895	-	9,895
10	200	Streets	50680	Tree Trimming	4,160	-	4,160	-	4,160
10	200	Streets	50690	Landscaping	14,877	-	14,877	-	14,877
10	200	Streets	51040	Storm Drain Reserve	-	-	-	-	-
10	200	Streets	52030	Miscellaneous	1,066	-	1,066	-	1,066
10	200	Streets	52040	Capital Outlay	237,472	(237,472)	-	-	-
10	200	Streets	52050	Auditor	17,208	-	17,208	-	17,208
10	200	Streets	52060	Audit Street Report	3,448	-	3,448	-	3,448
10	200	Streets	52070	Equipment Rental	16,507	-	16,507	-	16,507
10	200	Streets	52110	Janitorial Services	4,416	-	4,416	-	4,416
10	200	Streets	52115	Janitorial Supplies	335	-	335	-	335

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
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**Based on June 30, 2007 Expenditures**

**Exhibit M**

<b>Fund</b>	<b>Dept</b>	<b>Dept Name</b>	<b>Acct</b>	<b>Account Name</b>	<b>Actual Year to Date</b>	<b>Costing Adjustment</b>	<b>Adjusted Actual</b>	<b>OMB A-87 Unallowable</b>	<b>Total</b>
									<b>OMB A-87 Allowable</b>
10	200	Streets	52120	Liability Insurance	54,871	-	54,871	-	54,871
10	200	Streets	52180	Traffic Signal Maint	3,592	-	3,592	-	3,592
10	200	Streets	52190	Workers Compensati	19,205	-	19,205	-	19,205
10	200	Streets	52240	Safety Committee	-	-	-	-	-
10	200	Streets	52270	Street Lighting	97,528	-	97,528	-	97,528
10	200	Streets	52280	Alleys	4,848	-	4,848	-	4,848
10	200	Streets	54040	Lease - Capital Princ	-	-	-	-	-
10	200	Streets	55020	Safety	220	-	220	-	220
10	200	Streets	55035	Graffiti Removal	1,973	-	1,973	-	1,973
10	200	Streets	55045	Topien C Road Rejuv	17,828	-	17,828	-	17,828
10	200	Streets	80200	Transfer Out - Shop	103,545	-	103,545	-	103,545
10	200	Streets	80550	Oper. Trans Out-Faci	16,647	-	16,647	-	16,647
10	200	Streets	80900	Transfer Out - Tda St	-	-	-	-	-
10	200	Streets	81400	Transfer Out - Mis	18,030	-	18,030	-	18,030
10	200	Streets	81420	Transfer Out - Code ]	50,878	(50,878)	0	-	0
Total Streets					<u>1,656,292</u>	<u>(288,350)</u>	<u>1,367,942</u>	<u>1,425</u>	<u>1,366,517</u>

Total Current Expenditures	1,418,820	(50,878)	1,367,942	1,425	1,366,517
Total Capital Outlay	237,472	(237,472)	-	-	-
Total Debt Service	-	-	-	-	-
Total Transfers Out	-	-	-	-	-

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
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**Based on June 30, 2007 Expenditures**

Exhibit M

<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
10	205	Construction	620027	Downtown Street Sc	4,271	(4,271)	-	-	-
10	205	Construction	62002B	Tda - Article 3 5Th S	6,645	(6,645)	-	-	-
10	205	Construction	620036	Traffic Signal-Griffit	191,961	(191,961)	-	-	-
10	205	Construction	620052	Downtown Crosswal	128,706	(128,706)	-	-	-
10	205	Construction	620054	Stat Cdbg 12 Water M	-	-	-	-	-
10	205	Construction	620055	Water Feasibility Gra	-	-	-	-	-
10	205	Construction	620057	State Cdbg St Recon	9,216	(9,216)	-	-	-
10	205	Construction	620058	Wfh-Central Ave Rc	-	-	-	-	-
10	205	Construction	62005D	Sr2S-Sidewalks Var	2,132	(2,132)	-	-	-
10	205	Construction	62005F	Upgrade Of 4Th St &	-	-	-	-	-
10	205	Construction	62005G	Phase One Drilling N	-	-	-	-	-
10	205	Construction	620060	Rstp-5Th Street Roac	35,660	(35,660)	-	-	-
10	205	Construction	620061	Rda Sidewalk Poso &	-	-	-	-	-
10	205	Construction	620062	Cmaq 5311 F Street I	-	-	-	-	-
10	205	Construction	620063	Southgate F St Infill	83,971	(83,971)	-	-	-
10	205	Construction	620064	Wfh- 9Th Street Bet	8,214	(8,214)	-	-	-
10	205	Construction	620065	12 Water Line Mccor	(2,611)	2,611	-	-	-
10	205	Construction	620022	Cdbg - Street Light I	-	-	-	-	-
10	205	Construction	620028	Cmaq - Transit Trans	(5,577)	5,577	-	-	-
10	205	Construction	620050	Cdbg-5Th St Stormd	222,633	(222,633)	-	-	-
10	205	Construction	620053	Annex Expansion	15,792	(15,792)	-	-	-
10	205	Construction	620056	State Cdbg 6Th St Si	48,558	(48,558)	-	-	-
10	205	Construction	62005A	Wfh-Concrete Replac	254,870	(254,870)	-	-	-
10	205	Construction	81200	Transfer Out - Const	756,384	(756,384)	-	-	-
Total Construction					<u>1,760,825</u>	<u>(1,760,825)</u>	<u>-</u>	<u>-</u>	<u>-</u>

Total Current Expenditures	-	-	-	-
Total Capital Outlay	1,004,441	(1,004,441)	-	-
Total Debt Service	-	-	-	-
Total Transfers Out	756,384	(756,384)	-	-

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
**Fund / Account Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit M**

<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
15	200	Emergency Res	50380	Tools	631	-	631	-	631
15	200	Emergency Res	50385	Certifications	-	-	-	-	-
15	200	Emergency Res	50390	Materials/Supplies	320	-	320	-	320
15	200	Emergency Res	52040	Capital Outlay	-	-	-	-	-
Total Emergency Response					<u>951</u>	<u>-</u>	<u>951</u>	<u>-</u>	<u>951</u>

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
**Fund / Account Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit M**

<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
14	200	LLMD's	50010	Salary	647	(647)	-	-	-
14	200	LLMD's	50090	Fica Paid	50	(50)	-	-	-
14	200	LLMD's	50110	Retirement Benefit	135	(135)	-	-	-
14	200	LLMD's	50460	Professional Services	4,824	(4,824)	-	-	-
14	200	LLMD's	50530	Repair & Maint Llmc	488	(488)	-	-	-
14	200	LLMD's	50530	Repair & Maint Llmc	-	-	-	-	-
14	200	LLMD's	50530	Repair & Maint Llmc	511	(511)	-	-	-
14	200	LLMD's	50530	Repair & Maint. Llm	-	-	-	-	-
14	200	LLMD's	50580	Utilities Llmd #1	2,406	(2,406)	-	-	-
14	200	LLMD's	50580	Utilities 2	209	(209)	-	-	-
14	200	LLMD's	50580	Utilities Park	192	(192)	-	-	-
14	200	LLMD's	50580	Utilities Llmd 01-01	-	-	-	-	-
14	200	LLMD's	50580	Utilities Llmd 01-02	-	-	-	-	-
14	200	LLMD's	52120	Liability Insurance	2,226	(2,226)	-	-	-
14	200	LLMD's	50530	Repair & Maint #2	-	-	-	-	-
14	200	LLMD's	50530	Repair & Maint Park	14	(14)	-	-	-
14	200	LLMD's	50580	Utilities Llmd 06-01	-	-	-	-	-
14	200	LLMD's	81100	Transfer Out - Equip	180	(180)	-	-	-
14	200	LLMD's	81100	Transfer Out - Equip	-	-	-	-	-
14	200	LLMD's	81100	Transfer Out - Equip	360	(360)	-	-	-
14	200	LLMD's	81100	Trans Out-Equip Lln	180	(180)	-	-	-
14	200	LLMD's	81100	Trans Out-Equip Lm	180	(180)	-	-	-
14	200	LLMD's	81100	Trans Out Equip Llm	-	-	-	-	-
14	200	LLMD's	81200	Transfer Out - Labor	12,139	(12,139)	-	-	-
14	200	LLMD's	81200	Transfer Out - Labor	-	-	-	-	-
14	200	LLMD's	81200	Transfer Out - Labor	6,171	(6,171)	-	-	-
14	200	LLMD's	81200	Trans Out-Labor Lln	4,616	(4,616)	-	-	-
14	200	LLMD's	81200	Trans Out-Labor Lln	4,392	(4,392)	-	-	-
14	200	LLMD's	81200	Trans Out-Labor Lln	-	-	-	-	-
Total LLMD's					<u>39,919</u>	<u>(39,919)</u>	<u>-</u>	<u>-</u>	<u>-</u>

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
**Fund / Account Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit M**

<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
12	200	Public Transit	50010	Salary	161,012	-	161,012	-	161,012
12	200	Public Transit	50050	Overtime	819	-	819	-	819
12	200	Public Transit	50090	Fica Paid	11,995	-	11,995	-	11,995
12	200	Public Transit	50110	Retirement Benefit	35,294	-	35,294	-	35,294
12	200	Public Transit	50120	Group Insurance	41,383	-	41,383	-	41,383
12	200	Public Transit	50125	Boot Allowance	391	-	391	-	391
12	200	Public Transit	50230	Training And Travel	818	-	818	818	-
12	200	Public Transit	50280	Communications	1,981	-	1,981	-	1,981
12	200	Public Transit	50285	Communication - Ce	1,897	-	1,897	-	1,897
12	200	Public Transit	50290	Postage	194	-	194	-	194
12	200	Public Transit	50310	Office Supplies	1,563	-	1,563	-	1,563
12	200	Public Transit	50320	Fuel	19,147	-	19,147	-	19,147
12	200	Public Transit	50350	Physicals	69	-	69	-	69
12	200	Public Transit	50370	Uniform Cleaning Se	2,220	-	2,220	-	2,220
12	200	Public Transit	50390	Materials/Supplies	1,453	-	1,453	-	1,453
12	200	Public Transit	50580	Utilities	5,776	-	5,776	-	5,776
12	200	Public Transit	52040	Capital Outlay	-	-	-	-	-
12	200	Public Transit	52050	Auditor	1,506	-	1,506	-	1,506
12	200	Public Transit	52070	Equipment Rental	26,813	-	26,813	-	26,813
12	200	Public Transit	52110	Janitorial Services	2,869	-	2,869	-	2,869
12	200	Public Transit	52115	Janitorial Supplies	306	-	306	-	306
12	200	Public Transit	52120	Liability Insurance	6,595	-	6,595	-	6,595
12	200	Public Transit	52170	Equipment Replace	2,776	-	2,776	-	2,776
12	200	Public Transit	52190	Workers Compensati	4,521	-	4,521	-	4,521
12	200	Public Transit	55020	Safety	139	-	139	-	139
12	200	Public Transit	80200	Transfer Out - Shop	20,954	-	20,954	-	20,954
12	200	Public Transit	80550	Oper. Trans Out-Faci	16,647	-	16,647	-	16,647
12	200	Public Transit	80700	Transfer Out - Street	53,247	(53,247)	-	-	-
12	200	Public Transit	81400	Transfer Out - Mis	3,000	-	3,000	-	3,000
12	200	Public Transit	57500	Depreciation	44,912	(44,912)	-	-	-
Total Public Transit					<u>470,296</u>	<u>(98,158)</u>	<u>372,138</u>	<u>818</u>	<u>371,321</u>

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
**Fund / Account Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit M**

<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
30	400	Wastewater	50010	Salary	309,097	-	309,097	-	309,097
30	400	Wastewater	50050	Overtime	14,792	-	14,792	-	14,792
30	400	Wastewater	50065	Health Savings Paid	188	-	188	-	188
30	400	Wastewater	50080	Vacation Paid	196	-	196	-	196
30	400	Wastewater	50090	Fica Paid	24,207	-	24,207	-	24,207
30	400	Wastewater	50095	Sick Paid	-	-	-	-	-
30	400	Wastewater	50110	Retirement Benefit	65,837	-	65,837	-	65,837
30	400	Wastewater	50120	Group Insurance	70,696	-	70,696	-	70,696
30	400	Wastewater	50125	Boot Allowance	496	-	496	-	496
30	400	Wastewater	50230	Training And Travel	1,672	-	1,672	1,672	-
30	400	Wastewater	50250	Utilities/Pumping Sta	74,608	-	74,608	-	74,608
30	400	Wastewater	50280	Communications	8,440	-	8,440	-	8,440
30	400	Wastewater	50285	Communication - Ce	2,404	-	2,404	-	2,404
30	400	Wastewater	50290	Postage	4,499	-	4,499	-	4,499
30	400	Wastewater	50310	Office Supplies	3,418	-	3,418	-	3,418
30	400	Wastewater	50320	Fuel	4,521	-	4,521	-	4,521
30	400	Wastewater	50330	Dues	526	-	526	-	526
30	400	Wastewater	50340	Fees	6,235	-	6,235	-	6,235
30	400	Wastewater	50370	Uniform Cleaning Se	2,741	-	2,741	-	2,741
30	400	Wastewater	50380	Tools	2,003	-	2,003	-	2,003
30	400	Wastewater	50385	Certifications	190	-	190	-	190
30	400	Wastewater	50390	Materials/Supplies	11,899	-	11,899	-	11,899
30	400	Wastewater	50460	Professional Services	143,281	-	143,281	-	143,281
30	400	Wastewater	50530	Equipment Repair	21,414	-	21,414	-	21,414
30	400	Wastewater	50550	Line Repairs	5,701	-	5,701	-	5,701
30	400	Wastewater	50580	Utilities	15,681	-	15,681	-	15,681
30	400	Wastewater	50590	Biosolid Disposal	20,000	-	20,000	-	20,000
30	400	Wastewater	50620	Chemicals And Testi	13,505	-	13,505	-	13,505
30	400	Wastewater	50780	Bad Debt	-	-	-	-	-
30	400	Wastewater	51750	Connection Fees Res	-	-	-	-	-
30	400	Wastewater	52030	Miscellaneous	558	-	558	-	558
30	400	Wastewater	52040	Capital Outlay	-	-	-	-	-
30	400	Wastewater	52050	Auditor	6,453	-	6,453	-	6,453
30	400	Wastewater	52110	Janitorial Services	3,117	-	3,117	-	3,117
30	400	Wastewater	52115	Janitorial Supplies	781	-	781	-	781
30	400	Wastewater	52120	Liability Insurance	12,335	-	12,335	-	12,335
30	400	Wastewater	52190	Workers Compensati	9,309	-	9,309	-	9,309
30	400	Wastewater	54020	Fmha - Principal	-	-	-	-	-
30	400	Wastewater	54030	Fmha - Interest	37,625	-	37,625	-	37,625
30	400	Wastewater	54060	Industrial Park 92-1	85,000	-	85,000	-	85,000

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
**Fund / Account Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit M**

<b>Fund</b>	<b>Dept</b>	<b>Dept Name</b>	<b>Acct</b>	<b>Account Name</b>	<b>Actual Year to Date</b>	<b>Costing Adjustment</b>	<b>Adjusted Actual</b>	<b>OMB A-87 Unallowable</b>	<b>Total OMB A-87 Allowable</b>
30	400	Wastewater	54090	State Reve Fund - Pri	-	-	-	-	-
30	400	Wastewater	54110	State Rev Fund - Inte	100,270	-	100,270	-	100,270
30	400	Wastewater	55010	Banking Charges	2,284	-	2,284	-	2,284
30	400	Wastewater	55020	Safety	-	-	-	-	-
30	400	Wastewater	55050	Pest Control Services	300	-	300	-	300
30	400	Wastewater	80200	Transfer Out - Shop	16,557	-	16,557	-	16,557
30	400	Wastewater	80500	Transfer Out - Street	28,280	(28,280)	-	-	-
30	400	Wastewater	80550	Oper Trans Out-Facil	16,647	-	16,647	-	16,647
30	400	Wastewater	80700	Transfer Out - Street	15,800	(15,800)	-	-	-
30	400	Wastewater	81400	Transfer Out - Mis	8,170	-	8,170	-	8,170
30	400	Wastewater	57500	Depreciation	433,523	(433,523)	-	-	-
30	400	Wastewater	51020	Hook-Up Transfer	-	-	-	-	-
30	400	Wastewater	51030	Trunkline Transfer	-	-	-	-	-
30	400	Wastewater	80300	Transfer Out - Gener	28,280	(28,280)	-	-	-
Total Wastewater					<u>1,633,538</u>	<u>(505,883)</u>	<u>1,127,655</u>	<u>1,672</u>	<u>1,125,983</u>

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
**Fund / Account Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit M**

<b>Fund</b>	<b>Dept</b>	<b>Dept Name</b>	<b>Acct</b>	<b>Account Name</b>	<b>Actual Year to Date</b>	<b>Costing Adjustment</b>	<b>Adjusted Actual</b>	<b>OMB A-87 Unallowable</b>	<b>Total OMB A-87 Allowable</b>
31	400	Water	50010	Salary	362,446	-	362,446	-	362,446
31	400	Water	50050	Overtime	27,995	-	27,995	-	27,995
31	400	Water	50065	Health Savings Paid	188	-	188	-	188
31	400	Water	50080	Vacation Paid	2,702	-	2,702	-	2,702
31	400	Water	50090	Fica Paid	29,872	-	29,872	-	29,872
31	400	Water	50110	Retirement Benefit	78,892	-	78,892	-	78,892
31	400	Water	50120	Group Insurance	68,601	-	68,601	-	68,601
31	400	Water	50125	Boot Allowance	797	-	797	-	797
31	400	Water	50230	Training And Travel	2,561	-	2,561	2,561	-
31	400	Water	50250	Utilities/Pumping Sta	404,132	-	404,132	-	404,132
31	400	Water	50280	Communications	5,121	-	5,121	-	5,121
31	400	Water	50285	Communication - Ce	2,655	-	2,655	-	2,655
31	400	Water	50290	Postage	4,499	-	4,499	-	4,499
31	400	Water	50310	Office Supplies	4,067	-	4,067	-	4,067
31	400	Water	50320	Fuel	9,232	-	9,232	-	9,232
31	400	Water	50330	Dues	1,706	-	1,706	-	1,706
31	400	Water	50370	Uniform Cleaning Se	3,082	-	3,082	-	3,082
31	400	Water	50380	Tools	4,984	-	4,984	-	4,984
31	400	Water	50385	Certifications	445	-	445	-	445
31	400	Water	50390	Materials/Supplies	29,697	-	29,697	-	29,697
31	400	Water	50460	Professional Services	100,707	-	100,707	-	100,707
31	400	Water	50490	Dhs Oversight Count	15,542	-	15,542	-	15,542
31	400	Water	50530	Equipment Repair	1,938	-	1,938	-	1,938
31	400	Water	50530	Repair & Maint. Pur	4,868	-	4,868	-	4,868
31	400	Water	50530	Repair & Main. Equi	14,304	-	14,304	-	14,304
31	400	Water	50530	Repair & Maint. Sca	102	-	102	-	102
31	400	Water	50580	Utilities	454	-	454	-	454
31	400	Water	50620	Chemicals And Testi	22,691	-	22,691	-	22,691
31	400	Water	50780	Bad Debt	-	-	-	-	-
31	400	Water	51750	Impact Fees Reserve	-	-	-	-	-
31	400	Water	52020	Cash Short/Over	290	-	290	-	290
31	400	Water	52030	Miscellaneous	411	-	411	-	411
31	400	Water	52040	Capital Outlay	-	-	-	-	-
31	400	Water	52050	Auditor	5,378	-	5,378	-	5,378
31	400	Water	52110	Janitorial Services	3,745	-	3,745	-	3,745
31	400	Water	52115	Janitorial Supplies	335	-	335	-	335
31	400	Water	52120	Liability Insurance	10,984	-	10,984	-	10,984
31	400	Water	52190	Workers Compensati	9,061	-	9,061	-	9,061
31	400	Water	52240	Safety Committee	412	-	412	-	412
31	400	Water	54040	Lease - Capital Princ	26,391	-	26,391	-	26,391

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
**Fund / Account Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit M**

<b>Fund</b>	<b>Dept</b>	<b>Dept Name</b>	<b>Acct</b>	<b>Account Name</b>	<b>Actual Year to Date</b>	<b>Costing Adjustment</b>	<b>Adjusted Actual</b>	<b>OMB A-87 Unallowable</b>	<b>Total OMB A-87 Allowable</b>
31	400	Water	54060	Industrial Park 92-1	60,000	-	60,000	-	60,000
31	400	Water	54070	Generator - Principal	-	-	-	-	-
31	400	Water	54080	Generator - Interest	1,399	-	1,399	-	1,399
31	400	Water	55010	Banking Charges	2,105	-	2,105	-	2,105
31	400	Water	55020	Safety	222	-	222	-	222
31	400	Water	80200	Transfer Out - Shop	15,639	-	15,639	-	15,639
31	400	Water	80500	Transfer Out - Street	60,460	(60,460)	-	-	-
31	400	Water	80550	Oper. Trans Out-Faci	16,647	-	16,647	-	16,647
31	400	Water	80700	Transfer Out - Cip	195,397	(195,397)	-	-	-
31	400	Water	81400	Transfer Out - Mis	13,180	-	13,180	-	13,180
31	400	Water	81450	Oper. Trans Out-Eme	951	(951)	-	-	-
31	400	Water	81420	Transfer Out - Code ]	50,879	(50,879)	-	-	-
31	400	Water	57500	Depreciation	135,126	(135,126)	-	-	-
31	400	Water	80300	Transfer Out - Gener	60,460	(60,460)	-	-	-
31	400	Water	51010	Water Well Impro. R	-	-	-	-	-
Total Water					<u>1,873,752</u>	<u>(503,273)</u>	<u>1,370,479</u>	<u>2,561</u>	<u>1,367,918</u>

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
**Fund / Account Details**  
**Based on June 30, 2007 Expenditures**

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<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
32	400	Sanitation	50010	Salary	510,883	-	510,883	-	510,883
32	400	Sanitation	50050	Overtime	12,563	-	12,563	-	12,563
32	400	Sanitation	50060	Extra Help	20,925	-	20,925	-	20,925
32	400	Sanitation	50080	Vacation Paid	196	-	196	-	196
32	400	Sanitation	50090	Fica Paid	41,042	-	41,042	-	41,042
32	400	Sanitation	50110	Retirement Benefit	111,991	-	111,991	-	111,991
32	400	Sanitation	50120	Group Insurance	137,215	-	137,215	-	137,215
32	400	Sanitation	50125	Boot Allowance	1,775	-	1,775	-	1,775
32	400	Sanitation	50230	Training And Travel	1,059	-	1,059	1,059	-
32	400	Sanitation	50280	Communications	3,809	-	3,809	-	3,809
32	400	Sanitation	50285	Communication - Ce	1,443	-	1,443	-	1,443
32	400	Sanitation	50290	Postage	4,498	-	4,498	-	4,498
32	400	Sanitation	50310	Office Supplies	3,259	-	3,259	-	3,259
32	400	Sanitation	50320	Fuel	89,079	-	89,079	-	89,079
32	400	Sanitation	50350	Physicals	69	-	69	-	69
32	400	Sanitation	50360	Drug & Alcohol Test	50	-	50	-	50
32	400	Sanitation	50370	Uniform Cleaning Se	4,474	-	4,474	-	4,474
32	400	Sanitation	50380	Tools	1,661	-	1,661	-	1,661
32	400	Sanitation	50385	Certifications	244	-	244	-	244
32	400	Sanitation	50390	Materials/Supplies	7,427	-	7,427	-	7,427
32	400	Sanitation	50430	Publications	376	-	376	-	376
32	400	Sanitation	50460	Professional Services	3,340	-	3,340	-	3,340
32	400	Sanitation	50510	Kceh Fee	1,610	-	1,610	-	1,610
32	400	Sanitation	50580	Utilities	4,334	-	4,334	-	4,334
32	400	Sanitation	50670	Street Sweeping Disq	5,000	-	5,000	-	5,000
32	400	Sanitation	50770	Greenwaste	92	-	92	-	92
32	400	Sanitation	50780	Bad Debt	-	-	-	-	-
32	400	Sanitation	51750	Impact Fees Reserve	-	-	-	-	-
32	400	Sanitation	52030	Miscellaneous	93	-	93	-	93
32	400	Sanitation	52040	Capital Outlay	-	-	-	-	-
32	400	Sanitation	52050	Auditor	6,453	-	6,453	-	6,453
32	400	Sanitation	52070	Equipment Rental	-	-	-	-	-
32	400	Sanitation	52080	Building Repair Offic	22,068	-	22,068	-	22,068
32	400	Sanitation	52110	Janitorial Services	5,455	-	5,455	-	5,455
32	400	Sanitation	52115	Janitorial Supplies	335	-	335	-	335
32	400	Sanitation	52120	Liability Insurance	25,510	-	25,510	-	25,510
32	400	Sanitation	52190	Workers Compensati	16,220	-	16,220	-	16,220
32	400	Sanitation	52210	County Gate Fee - La	224,122	-	224,122	-	224,122
32	400	Sanitation	54040	Lease - Capital Princ	-	-	-	-	-
32	400	Sanitation	55010	Banking Charges	2,105	-	2,105	-	2,105

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
**Fund / Account Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit M**

<b>Fund</b>	<b>Dept</b>	<b>Dept Name</b>	<b>Acct</b>	<b>Account Name</b>	<b>Actual Year to Date</b>	<b>Costing Adjustment</b>	<b>Adjusted Actual</b>	<b>OMB A-87 Unallowable</b>	<b>Total</b>
									<b>OMB A-87 Allowable</b>
32	400	Sanitation	55020	Safety	217	-	217	-	217
32	400	Sanitation	55040	Refuse Container Re	-	-	-	-	-
32	400	Sanitation	80200	Transfer Out - Shop	178,296	-	178,296	-	178,296
32	400	Sanitation	80500	Transfer Out - Street	54,100	(54,100)	-	-	-
32	400	Sanitation	80550	Oper. Trans Out-Faci	16,647	-	16,647	-	16,647
32	400	Sanitation	81400	Transfer Out - Mis	8,170	-	8,170	-	8,170
32	400	Sanitation	81420	Transfer Out - Code ]	50,878	(50,878)	0	-	0
32	400	Sanitation	57500	Depreciation	149,290	(149,290)	-	-	-
32	400	Sanitation	80300	Transfer Out - Gener	54,100	(54,100)	-	-	-
32	400	Sanitation	54050	Lease - Capital Intere	2,833	-	2,833	-	2,833
32	400	Sanitation	55030	Recycling Program	-	-	-	-	-
<b>Total Sanitation</b>					<b><u>1,785,306</u></b>	<b><u>(308,368)</u></b>	<b><u>1,476,938</u></b>	<b><u>1,059</u></b>	<b><u>1,475,879</u></b>

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
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<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
33	400	Valley Rose Gc	50460	Professional Services	4,258	(4,258)	-	-	-
33	400	Valley Rose Gc	50780	Bad Debt	18,660	(18,660)	-	-	-
33	400	Valley Rose Gc	52030	Miscellaneous	<u>15,001</u>	<u>(15,001)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Valley Rose Golf Course					<u>37,920</u>	<u>(37,920)</u>	<u>-</u>	<u>-</u>	<u>-</u>

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
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**Exhibit M**

<b>Fund</b>	<b>Dept</b>	<b>Dept Name</b>	<b>Acct</b>	<b>Account Name</b>	<b>Actual Year to Date</b>	<b>Costing Adjustment</b>	<b>Adjusted Actual</b>	<b>OMB A-87 Unallowable</b>	<b>Total OMB A-87 Allowable</b>
34	400	CNG Station	50010	Salary	3,149	-	3,149	-	3,149
34	400	CNG Station	50090	Fica Paid	233	-	233	-	233
34	400	CNG Station	50110	Retirement Benefit	687	-	687	-	687
34	400	CNG Station	50120	Group Insurance	685	-	685	-	685
34	400	CNG Station	50230	Training And Travel	-	-	-	-	-
34	400	CNG Station	50310	Office Supplies	271	-	271	-	271
34	400	CNG Station	50580	Utilities	13,121	-	13,121	-	13,121
34	400	CNG Station	50585	Cng Fuel Cost	18,717	-	18,717	-	18,717
34	400	CNG Station	52080	Building Repair Office	-	-	-	-	-
34	400	CNG Station	52190	Workers Compensati	187	-	187	-	187
34	400	CNG Station	55010	Banking Charges	368	-	368	-	368
34	400	CNG Station	81400	Transfer Out - Mis	5,670	-	5,670	-	5,670
34	400	CNG Station	57500	Depreciation	17,360	(17,360)	-	-	-
<b>Total CNG Station</b>					<b>60,447</b>	<b>(17,360)</b>	<b>43,087</b>	<b>-</b>	<b>43,087</b>

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
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**Exhibit M**

<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
13	200	TDA Local	80900	Transfer Out -Street	825,291	(825,291)	-	-	-
Total TDA Local Fund					825,291	(825,291)	-	-	-

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
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<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
21	300	Traffic Impact	80500	Transfer Out - Cip	101,800	(101,800)	-	-	-
Total Traffic Impact					101,800	(101,800)	-	-	-

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
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**Based on June 30, 2007 Expenditures**

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<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
20	300	Traffic Safety	50730	Traffic Marking/Sign	1,748	(1,748)	-	-	-
20	300	Traffic Safety	50740	Striping	10,317	(10,317)	-	-	-
20	300	Traffic Safety	50760	Sign Supplies	<u>12,828</u>	<u>(12,828)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total CNG Station					<u>24,893</u>	<u>(24,893)</u>	<u>-</u>	<u>-</u>	<u>-</u>

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
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<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
11	200	Shop	50010	Salary	110,410	(110,410)	-	-	-
11	200	Shop	50050	Overtime	3,944	(3,944)	-	-	-
11	200	Shop	50080	Vacation Paid	2,470	(2,470)	-	-	-
11	200	Shop	50090	Fica Paid	8,932	(8,932)	-	-	-
11	200	Shop	50110	Retirement Benefit	25,748	(25,748)	-	-	-
11	200	Shop	50120	Group Insurance	29,234	(29,234)	-	-	-
11	200	Shop	50125	Boot Allowance	309	(309)	-	-	-
11	200	Shop	50230	Training And Travel	237	(237)	-	-	-
11	200	Shop	50285	Communication - Ce	1,354	(1,354)	-	-	-
11	200	Shop	50320	Fuel	4,003	(4,003)	-	-	-
11	200	Shop	50370	Uniform Cleaning Se	1,223	(1,223)	-	-	-
11	200	Shop	50370	Auto Repair - Code F	1,366	(1,366)	-	-	-
11	200	Shop	50370	Auto Repair - Engine	519	(519)	-	-	-
11	200	Shop	50370	Auto Repair - Anima	2,124	(2,124)	-	-	-
11	200	Shop	50370	Auto Repair - Buildin	1,670	(1,670)	-	-	-
11	200	Shop	50370	Auto Repair - Street	26,660	(26,660)	-	-	-
11	200	Shop	50370	Auto Repair - Shop	636	(636)	-	-	-
11	200	Shop	50370	Auto Repair - Dial-A	9,042	(9,042)	-	-	-
11	200	Shop	50370	Auto Repair - Waste	3,173	(3,173)	-	-	-
11	200	Shop	50370	Auto Repair - Water	2,133	(2,133)	-	-	-
11	200	Shop	50370	Auto Repair - Dispos	89,557	(89,557)	-	-	-
11	200	Shop	50370	Auto Repair-Facilitie	515	(515)	-	-	-
11	200	Shop	50380	Tools	2,170	(2,170)	-	-	-
11	200	Shop	50390	Materials/Supplies	2,280	(2,280)	-	-	-
11	200	Shop	50530	Equipment Repair	1,417	(1,417)	-	-	-
11	200	Shop	50780	Bad Debt	2,200	(2,200)	-	-	-
11	200	Shop	52030	Miscellaneous	(12)	12	-	-	-
11	200	Shop	52040	Capital Outlay	21,766	(21,766)	-	-	-
11	200	Shop	52080	Building Repair Offi	-	-	-	-	-
11	200	Shop	52110	Janitorial Services	1,970	(1,970)	-	-	-
11	200	Shop	52115	Janitorial Supplies	335	(335)	-	-	-
11	200	Shop	52120	Liability Insurance	4,396	(4,396)	-	-	-
11	200	Shop	52190	Workers Compensati	3,900	(3,900)	-	-	-
11	200	Shop	55020	Safety	-	-	-	-	-
11	200	Shop	80550	Oper. Trans Out-Faci	915	(915)	-	-	-
11	200	Shop	81400	Transfer Out - Mis	3,000	(3,000)	-	-	-
<b>Total Shop</b>					<u>369,595</u>	<u>(369,595)</u>	-	-	-

**CITY OF WASCO**  
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**Exhibit M**

<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
16	200	Facilities Main	50010	Salary	45,910	(45,910)	-	-	-
16	200	Facilities Main	50050	Overtime	346	(346)	-	-	-
16	200	Facilities Main	50090	Fica Paid	3,534	(3,534)	-	-	-
16	200	Facilities Main	50110	Retirement Benefit	11,048	(11,048)	-	-	-
16	200	Facilities Main	50120	Group Insurance	10,693	(10,693)	-	-	-
16	200	Facilities Main	50125	Boot Allowance	155	(155)	-	-	-
16	200	Facilities Main	50230	Training And Travel	1,139	(1,139)	-	-	-
16	200	Facilities Main	50280	Communications	47	(47)	-	-	-
16	200	Facilities Main	50285	Communication - Ce	593	(593)	-	-	-
16	200	Facilities Main	50320	Fuel	1,716	(1,716)	-	-	-
16	200	Facilities Main	50370	Uniform Cleaning Se	96	(96)	-	-	-
16	200	Facilities Main	50380	Tools	2,656	(2,656)	-	-	-
16	200	Facilities Main	52040	Capital Outlay	1,016	(1,016)	-	-	-
16	200	Facilities Main	52080	Building Repair Offic	31,787	(31,787)	-	-	-
16	200	Facilities Main	52120	Liability Insurance	2,181	(2,181)	-	-	-
16	200	Facilities Main	52190	Workers Compensati	2,674	(2,674)	-	-	-
16	200	Facilities Main	80200	Transfer Out - Shop	3,313	(3,313)	-	-	-
Total Facilities Maintenance					<u>118,904</u>	<u>(118,904)</u>	<u>-</u>	<u>-</u>	<u>-</u>

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<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
01	155	Management Ir	50010	Salary	54,470	(54,470)	-	-	-
01	155	Management Ir	50050	Overtime	423	(423)	-	-	-
01	155	Management Ir	50065	Health Savings Paid	187	(187)	-	-	-
01	155	Management Ir	50090	Fica Paid	4,052	(4,052)	-	-	-
01	155	Management Ir	50110	Retirement Benefit	12,171	(12,171)	-	-	-
01	155	Management Ir	50120	Group Insurance	7,666	(7,666)	-	-	-
01	155	Management Ir	50230	Training And Travel	-	-	-	-	-
01	155	Management Ir	50285	Communication - Ce	946	(946)	-	-	-
01	155	Management Ir	50310	Office Supplies	7,356	(7,356)	-	-	-
01	155	Management Ir	50460	Professional Services	9,148	(9,148)	-	-	-
01	155	Management Ir	50530	Equipment Repair	3,566	(3,566)	-	-	-
01	155	Management Ir	52040	Capital Outlay	39,924	(39,924)	-	-	-
01	155	Management Ir	52190	Workers Compensati	1,043	(1,043)	-	-	-
01	155	Management Ir	52300	Maintenance Agreeen	53,358	(53,358)	-	-	-
Total Management Information Systems					<u>194,311</u>	<u>(194,311)</u>	<u>-</u>	<u>-</u>	<u>-</u>

Total Current Expenditures	154,387	(154,387)	-	-	-
Total Capital Outlay	39,924	(39,924)	-	-	-
Total Debt Service	-	-	-	-	-
Total Transfers Out	-	-	-	-	-

**CITY OF WASCO**  
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<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
40	500	CDBG 91-93	50010	Salary	33,685	-	33,685	-	33,685
40	500	CDBG 91-93	50050	Overtime	-	-	-	-	-
40	500	CDBG 91-93	50090	Fica Paid	2,577	-	2,577	-	2,577
40	500	CDBG 91-93	50110	Retirement Benefit	7,342	-	7,342	-	7,342
40	500	CDBG 91-93	50120	Group Insurance	7,188	-	7,188	-	7,188
40	500	CDBG 91-93	50240	Tuition Reimburseme	188	-	188	-	188
40	500	CDBG 91-93	50285	Communication - Ce	517	-	517	-	517
40	500	CDBG 91-93	50290	Postage	7	-	7	-	7
40	500	CDBG 91-93	51040	Loan Payment Reser	-	-	-	-	-
40	500	CDBG 91-93	52040	Capital Outlay	1,298	(1,298)	-	-	-
40	500	CDBG 91-93	52190	Workers Compensati	1,039	-	1,039	-	1,039
40	500	CDBG 91-93	81400	Transfer Out - Mis	560	-	560	-	560
40	500	CDBG 91-93	80830	Oper. Trans Out-200	3,000	(3,000)	-	-	-
40	500	CDBG 91-93	81300	Oper Transfer Out - C	8,520	(8,520)	-	-	-
Total CDBG 91-93					<u>65,921</u>	<u>(12,818)</u>	<u>53,103</u>	<u>-</u>	<u>53,103</u>

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41	500	Supplemental I 50010_		Salary	9,515	-	9,515	-	9,515
41	500	Supplemental I 50065_		Health Savings Paid	62	-	62	-	62
41	500	Supplemental I 50090_		Fica Paid	679	-	679	-	679
41	500	Supplemental I 50110_		Retirement Benefit	2,169	-	2,169	-	2,169
41	500	Supplemental I 50120_		Group Insurance	1,614	-	1,614	-	1,614
41	500	Supplemental I 52040_		Capital Outlay	30,240	(30,240)	-	-	-
41	500	Supplemental I 52190_		Workers Compensati	187	-	187	-	187
41	500	Supplemental I 81400_		Transfer Out - Mis	2,510	-	2,510	-	2,510
41	500	Supplemental I 81710_		Transfer Out-Sheriff	76,300	(76,300)	-	-	-
41	500	Supplemental I 81700_		Transfer Out-Sheriff	10,000	(10,000)	-	-	-
Total Supplemental Law Enforcement					<u>133,275</u>	<u>(116,540)</u>	<u>16,735</u>	<u>-</u>	<u>16,735</u>

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42	500	CalHome Gran	50010	Salary	6,028	-	6,028	-	6,028
42	500	CalHome Gran	50090	Fica Paid	461	-	461	-	461
42	500	CalHome Gran	50110	Retirement Benefit	978	-	978	-	978
42	500	CalHome Gran	50120	Group Insurance	1,418	-	1,418	-	1,418
42	500	CalHome Gran	50230	Training And Travel	-	-	-	-	-
42	500	CalHome Gran	50290	Postage	31	-	31	-	31
42	500	CalHome Gran	50310	Office Supplies	66	-	66	-	66
42	500	CalHome Gran	50470	Grant Loans	-	-	-	-	-
42	500	CalHome Gran	51040	Loan Payment Reser	-	-	-	-	-
42	500	CalHome Gran	52030	Miscellaneous	28	-	28	-	28
42	500	CalHome Gran	52190	Workers Compensati	89	-	89	-	89
42	500	CalHome Gran	81400	Transfer Out - Mis	560	-	560	-	560
Total CDBG 91-93					<u>9,658</u>	<u>-</u>	<u>9,658</u>	<u>-</u>	<u>9,658</u>

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45	500	CHFA Grant	50010	Salary	2,022	-	2,022	-	2,022
45	500	CHFA Grant	50090	Fica Paid	155	-	155	-	155
45	500	CHFA Grant	50110	Retirement Benefit	430	-	430	-	430
45	500	CHFA Grant	50120	Group Insurance	612	-	612	-	612
45	500	CHFA Grant	50290	Postage	33	-	33	-	33
45	500	CHFA Grant	50310	Office Supplies	-	-	-	-	-
45	500	CHFA Grant	51040	Reserve	-	-	-	-	-
45	500	CHFA Grant	52190	Workers Compensati	89	-	89	-	89
45	500	CHFA Grant	81400	Transfer Out - Mis	560	-	560	-	560
Total CHFA Grant					<u>3,900</u>	<u>-</u>	<u>3,900</u>	<u>-</u>	<u>3,900</u>

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46	500	2003 CDBG	50010	Salary	12,936	-	12,936	-	12,936
46	500	2003 CDBG	50090	Fica Paid	990	-	990	-	990
46	500	2003 CDBG	50110	Retirement Benefit	2,796	-	2,796	-	2,796
46	500	2003 CDBG	50120	Group Insurance	3,230	-	3,230	-	3,230
46	500	2003 CDBG	50285	Communication - Ce	-	-	-	-	-
46	500	2003 CDBG	50290	Postage	25	-	25	-	25
46	500	2003 CDBG	50470	Grant Loans	7,500	-	7,500	-	7,500
46	500	2003 CDBG	52030	Marketing/Advertisir	428	-	428	428	-
46	500	2003 CDBG	52190	Workers Compensati	489	-	489	-	489
46	500	2003 CDBG	81400	Transfer Out - Mis	560	-	560	-	560
46	500	2003 CDBG	51045	Reuse Funds Rla Hot	-	-	-	-	-
Total 2003 CDBG					<u>28,954</u>	<u>-</u>	<u>28,954</u>	<u>428</u>	<u>28,526</u>

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**Based on June 30, 2007 Expenditures**

**Exhibit M**

<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
49	500	2003 CalHome	50010	Salary	7,710	-	7,710	-	7,710
49	500	2003 CalHome	50050	Overtime	-	-	-	-	-
49	500	2003 CalHome	50090	Fica Paid	589	-	589	-	589
49	500	2003 CalHome	50110	Retirement Benefit	1,666	-	1,666	-	1,666
49	500	2003 CalHome	50120	Group Insurance	1,974	-	1,974	-	1,974
49	500	2003 CalHome	50230	Training And Travel	-	-	-	-	-
49	500	2003 CalHome	50290	Postage	11	-	11	-	11
49	500	2003 CalHome	50310	Office Supplies	107	-	107	-	107
49	500	2003 CalHome	50470	Grant Loans	-	-	-	-	-
49	500	2003 CalHome	51040	Loan Payment Reser	-	-	-	-	-
49	500	2003 CalHome	52030	Miscellaneous	36	-	36	-	36
49	500	2003 CalHome	52190	Workers Compensati	311	-	311	-	311
49	500	2003 CalHome	81400	Transfer Out - Mis	560	-	560	-	560
Total 2003 CalHome Grant					<u>12,964</u>	<u>-</u>	<u>12,964</u>	<u>-</u>	<u>12,964</u>

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
**Fund / Account Details**  
**Based on June 30, 2007 Expenditures**

**Exhibit M**

<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
50	500	2004 CDBG	50010	Salary	15,260	-	15,260	-	15,260
50	500	2004 CDBG	50090	Fica Paid	1,167	-	1,167	-	1,167
50	500	2004 CDBG	50110	Retirement Benefit	3,312	-	3,312	-	3,312
50	500	2004 CDBG	50120	Group Insurance	3,480	-	3,480	-	3,480
50	500	2004 CDBG	50230	Training And Travel	1,853	-	1,853	1,853	-
50	500	2004 CDBG	50290	Postage	32	-	32	-	32
50	500	2004 CDBG	50310	Office Supplies	374	-	374	-	374
50	500	2004 CDBG	50470	Grant Loans	5,762	-	5,762	-	5,762
50	500	2004 CDBG	51040	Loan Payment Reser	-	-	-	-	-
50	500	2004 CDBG	52030	Miscellaneous	500	-	500	-	500
50	500	2004 CDBG	52190	Workers Compensati	311	-	311	-	311
50	500	2004 CDBG	80700	Transfer Out - Street	225,975	(225,975)	-	-	-
50	500	2004 CDBG	81400	Transfer Out - Mis	560	-	560	-	560
50	500	2004 CDBG	81440	Oper. Trans Out-Eng	4,129	(4,129)	-	-	-
50	500	2004 CDBG	81445	Oper Transfer Out-B	3,342	(3,342)	-	-	-
Total 2004 CDBG					<u>266,058</u>	<u>(233,446)</u>	<u>32,612</u>	<u>1,853</u>	<u>30,759</u>

**CITY OF WASCO**  
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**Based on June 30, 2007 Expenditures**

**Exhibit M**

<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
51	500	2004 CalHome	50010	Salary	7,710	-	7,710	-	7,710
51	500	2004 CalHome	50050	Overtime	-	-	-	-	-
51	500	2004 CalHome	50090	Fica Paid	589	-	589	-	589
51	500	2004 CalHome	50110	Retirement Benefit	1,666	-	1,666	-	1,666
51	500	2004 CalHome	50120	Group Insurance	1,974	-	1,974	-	1,974
51	500	2004 CalHome	50230	Training And Travel	191	-	191	191	-
51	500	2004 CalHome	50290	Postage	110	-	110	-	110
51	500	2004 CalHome	50310	Office Supplies	306	-	306	-	306
51	500	2004 CalHome	50460	Professional Services	559	-	559	-	559
51	500	2004 CalHome	50470	Grant Loans	(400)	-	(400)	-	(400)
51	500	2004 CalHome	51040	Loan Payments Rese:	-	-	-	-	-
51	500	2004 CalHome	52030	Miscellaneous	877	-	877	-	877
51	500	2004 CalHome	52190	Workers Compensati	311	-	311	-	311
51	500	2004 CalHome	81400	Transfer Out - Mis	560	-	560	-	560
Total 2004 CalHome Grant					<u>14,452</u>	<u>-</u>	<u>14,452</u>	<u>191</u>	<u>14,262</u>

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
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**Exhibit M**

<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
52	500	Miscellaneous	50335	Grant Expense	30,231	-	30,231	-	30,231
Total Miscellaneous Grant					30,231	-	30,231	-	30,231

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
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**Based on June 30, 2007 Expenditures**

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<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
53	500	2005 CalHome	50010	Salary	7,710	-	7,710	-	7,710
53	500	2005 CalHome	50050	Overtime	-	-	-	-	-
53	500	2005 CalHome	50090	Fica Paid	589	-	589	-	589
53	500	2005 CalHome	50110	Retirement Benefit	1,666	-	1,666	-	1,666
53	500	2005 CalHome	50120	Group Insurance	1,974	-	1,974	-	1,974
53	500	2005 CalHome	50230	Training And Travel	245	-	245	245	-
53	500	2005 CalHome	50290	Postage	14	-	14	-	14
53	500	2005 CalHome	50310	Office Supplies	45	-	45	-	45
53	500	2005 CalHome	50460	Professional Services	540	-	540	-	540
53	500	2005 CalHome	50470	Grant Loans	-	-	-	-	-
53	500	2005 CalHome	52030	Miscellaneous	408	-	408	-	408
53	500	2005 CalHome	52190	Workers Compensati	311	-	311	-	311
53	500	2005 CalHome	81400	Transfer Out - Mis	560	-	560	-	560
Total 2005 CalHome Grant					<u>14,062</u>	<u>-</u>	<u>14,062</u>	<u>245</u>	<u>13,817</u>

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
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<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
54	500	2006 HOME	G 50010	Salary	4,603	-	4,603	-	4,603
54	500	2006 HOME	G 50050	Overtime	-	-	-	-	-
54	500	2006 HOME	G 50090	Fica Paid	356	-	356	-	356
54	500	2006 HOME	G 50110	Retirement Benefit	1,075	-	1,075	-	1,075
54	500	2006 HOME	G 50120	Group Insurance	499	-	499	-	499
54	500	2006 HOME	G 50230	Training And Travel	118	-	118	118	-
54	500	2006 HOME	G 50290	Postage	2	-	2	-	2
54	500	2006 HOME	G 50310	Office Supplies	5	-	5	-	5
54	500	2006 HOME	G 50460	Professional Services	-	-	-	-	-
54	500	2006 HOME	G 52190	Workers Compensati	187	-	187	-	187
54	500	2006 HOME	G 81400	Transfer Out - Mis	560	-	560	-	560
Total 2006 Home Grant					<u>7,405</u>	<u>-</u>	<u>7,405</u>	<u>118</u>	<u>7,287</u>

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
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<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
55	500	2005 CDBG	80700	Transfer Out - Street	9,194	(9,194)	-	-	-
55	500	2005 CDBG	81440	Oper. Trans Out-Eng	923	(923)	-	-	-
Total 2006 Home Grant					10,117	(10,117)	-	-	-

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
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<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
80	800	RDA Capital Projects		Community Develop	523,579	(345,448)	178,131	-	178,131
80	800	RDA Capital Projects		Debt Service	<u>345,448</u>	<u>(345,448)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total RDA Capital Projects Fund					<u>869,027</u>	<u>(690,896)</u>	<u>178,131</u>	<u>-</u>	<u>178,131</u>

**CITY OF WASCO**  
**Full Cost OMB A-87 Allocation Plans**  
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<u>Fund</u>	<u>Dept</u>	<u>Dept Name</u>	<u>Acct</u>	<u>Account Name</u>	<u>Actual Year to Date</u>	<u>Costing Adjustment</u>	<u>Adjusted Actual</u>	<u>OMB A-87 Unallowable</u>	<u>Total OMB A-87 Allowable</u>
82	800	RDA Debt Service Fun		Community Develop	10,275	-	10,275	-	10,275
82	800	RDA Debt Service Fun		Principal Repayment	165,000	(165,000)	-	-	-
82	800	RDA Debt Service Fun		Pass-Through Payme	297,652	(297,652)	-	-	-
82	800	RDA Debt Service Fun		Interes / Finance Cha	209,494	(209,494)	-	-	-
Total RDA Debt Service Fund					<u>682,421</u>	<u>(672,146)</u>	<u>10,275</u>	<u>-</u>	<u>10,275</u>

**CITY OF WASCO**  
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81	800	RDA 20% Low / Mod.		Community Develop	9,816	-	9,816	-	9,816
Total RDA 20% Low and Moderate Income Housing Fund					9,816	-	9,816	-	9,816

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		WPFA Governmental A		Community Develop	23,528	(23,528)	-	-	-
Total WPFA Govermental Activities					23,528	(23,528)	-	-	-