CALIFORNIA DEPARTMENT OF FOOD & AGRICULTURE

County Agricultural Commissioners

Annual Financial Statement Procedures Manual

2014

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California Department of Food and Agriculture
County Agricultural Commissioners
Annual Financial Statement
Procedures Manual

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California Department of Food and Agriculture
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Procedures Manual

Purpose

To provide guidelines for the uniform reporting of agricultural expenditures, revenue, and reimbursements on the Annual Financial Statement (AFS).

The information on the AFS is used in the allocation of the unclaimed gas tax (UGT). It is necessary that counties use a uniform method of reporting expenditures, revenue, and reimbursements for an equitable distribution of UGT.

Unclaimed Gas Tax Statutes

Section 8352.5 of the Revenue and Taxation Code authorizes the transfer of monies deposited to the Motor Vehicle Fuel Account (MVFA) to the Department of Food and Agriculture Fund for fuel taxes attributable to unclaimed refundable agricultural gasoline used off highway.

The Food and Agricultural Code (FAC) Section 224 identifies how the MVFA funds are to be expended. The annual allocation funds various activities such as emergency projects, overhead costs, trapping activities, etc. The counties also receive an annual amount as reimbursement for performance of agricultural activities authorized by the FAC and supervised by the California Department of Food and Agriculture (CDFA) and the California Department of Pesticide Regulation (CDPR).

AFS Defined

The AFS is a report of the expenditures, revenue, and reimbursements for the programs under the oversight of the County Agricultural Commissioners (CAC). The AFS is divided into 12 program activities. Activities performed by the CAC for each of those programs are described on pages 7 through 19.

Responsibility

The CAC's are responsible for:

1. Preparing and submitting the AFS to the CDFA.

2. Validating the AFS is reconciled with the official county records.

The CDFA Financial Services Branch is responsible for:

1. Maintaining the AFS Procedures Manual.

2. Obtaining the AFS from the counties.

3. Providing CDPR the Pesticide Use Enforcement information from the AFS.

4. Calculating net county expenditure data and the distribution of the apportionment pursuant to FAC section 224 (g).

5. Responsible for the distribution of UGT allocations to the counties.

The CDPR is responsible for:

1. Calculating the FAC 224 (a) apportionment of $9,000,000.

2. Providing the distribution information to the CDFA.

Accounting Guidelines

California Government Code Section 30200 requires the State Controller's Office (SCO) to prescribe uniform accounting procedures for counties. The *Accounting Standards and Procedures for Counties* manual is issued to comply with this Government Section. The SCO manual provides detailed information to counties conforming to generally accepted accounting principles. This manual is available on-line from the SCO at the following website: www.sco.ca.gov/pubs_guides.html

The following are basic guidelines to consider in preparing the AFS:

1. All reportable costs are included on the AFS.

2. All reportable costs are reconciled to the official county records.

3. The AFS data is reported on a fiscal year basis (July 1 - June 30). Many counties have interim financial statements (optional) which cover periods of less than one year (weekly, monthly, quarterly, etc.) and are primarily for internal use. Annual financial statements are prepared for each fiscal year to serve the needs of both internal and external users.

4. The CDFA recommends that the CAC office develop a tracking system to record salaries of employees. This will assist the county in developing the labor cost on a fiscal year basis which is required for the Reportable Expenditures and Receipts Report. Also, a time recording system or time allocation system should be maintained to identify staff hours charged to specific program activities when practical and identifiable.

5. Services and supplies, fixed assets, and other charges are charged directly to specific programs when practical and identifiable.

6. Salaries and employee benefits, services and supplies, fixed assets, and other charges that <u>are</u> <u>not</u> directly identifiable to a program are allocated as indirect/overhead costs.

7. The CAC will determine whether or not to include the salaries and benefits of extra help employees as part of the direct labor costs for the allocation of indirect/overhead costs. Consistency is important once a methodology is selected.

8. Capital (Fixed) assets are major assets that benefit more than a single fiscal period. Each county establishes the criteria for their capitalization policy. Expenditures, from governmental-type funds, resulting in the acquisition of or addition to the county's general capital assets are reported in the year the asset was acquired. Depreciation of capital assets is not reported in the fund financial statements for governmental funds. However, depreciation expense and accumulated depreciation are reported in the government-wide financial statements.

9. Indirect costs are distributed to each program based upon the percentage of the personal services costs which have been directly related to each program.

10. Countywide administrative costs (A-87) are valid reportable costs. These costs will also be distributed to each program based upon the percentage of the direct personal services costs related to each program.

General Information

The AFS detailed procedures that are on pages 21 to 56 provide guidance to assist counties with the preparation and presentation of the statements. Users should keep in mind that the information is not intended to prescribe the method in which counties gather and compile the information necessary for completion of the AFS.

The AFS, Form DFA-FS-64-A (REV 2014), and the Reportable Expenditures and Receipts Report, Form DFA-FS-64-B (REV 2014), are mandatory reports that must be submitted to the CDFA each year by October 31.

If you have any questions regarding this manual, please contact Kristi Duprey at (916) 654-0424, CDFA Financial Services Branch.

Accounting Definitions

A-87 Costs
A-87 costs are countywide administrative costs that have not been directly charged to individual county departments. These costs are allocated to the individual county departments based on the Countywide Cost Allocation Plan.

All counties must annually submit their Countywide Cost Allocation Plan to the State Controller's Office for approval. This Plan is prepared in accordance with the principles set forth in the Federal Office of Management and Budget Circular A-87. The Countywide Cost Allocation Plan is available from each county's Auditor-Controller.

Accrual
In government-wide financial statements, all fund types are reported on the accrual basis. These are recorded at the close of the accounting period. This is the basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows. Accrued expenditures are incurred but not paid. Accrued revenue is earned but not received.

A modified accrual basis of accounting is used for state and local governments. This is the accrual basis of accounting adapted to the governmental fund type measurement focus. This is the accounting convention that determines (1) which assets and which liabilities are included on a county's balance sheet, and where they are reported, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures).

Capital Assets (Fixed Assets)
Capital assets are major assets that benefit more than a single fiscal period. Typical examples are equipment, vehicles, machinery, land, improvements to land, buildings and improvements, and infrastructure.

Capital Expenditures (Capital Outlays)
Expenditures resulting in the acquisition of or addition to general capital assets. Costs include acquisition of land or other real property, equipment, designs, working plans, specifications, repairs, etc. necessary in connection with a major construction or improvement project.

Capitalization Policy
The criteria used by a county to determine which outlays should be reported as capital assets.

Capitalization Threshold
The dollar value at which a county elects to capitalize tangible or intangible assets that are used in operations and that have initial usefulness extending beyond a single reporting period.

Direct Costs
Direct costs are those costs that can be directly associated with a product or service, or of a department or operating unit. Direct costs are distinguished from overhead and other indirect costs which must be allocated on some systematic and rational basis among several products

or services, departments, or operating units. The CAC should use the following categories to report direct costs:

1. Salaries and Benefits - Compensation to employees for services and county contributions for staff benefits, e.g., Retirement, Vacation Payouts, OASDI, Health and Dental Insurance, and Unemployment Insurance.

2. Services and Supplies - Costs for communication, insurance, equipment maintenance, office expense, training, transportation, travel, etc.

3. Capital Assets (Fixed Assets) - Long-term assets, which are for continued use or to be held, such as buildings, improvements other than buildings, machinery and equipment.

4. Other Charges - Payments to other governmental agencies, long-term loan redemption, etc.

Encumbrances
Commitments related to services that have not yet been performed and/or goods not received; the commitment is usually in the form of a contract or purchase order.

Indirect Costs/Overhead
Indirect costs are costs incurred for a common or joint purpose benefiting more than one program performed by the CAC and not readily assignable to a specific program. These costs are usually items such as rent, heat, light, supplies, management, and supervision.

Reimbursements
Reimbursements are cash received as a repayment for the cost of work or services performed.

Reportable Costs
Reportable costs are salaries and employee benefits, services and supplies, other charges, fixed assets, indirect, and A-87 costs.

Revenue
Revenue is the receipts generally derived from taxes, licenses, fees, fines, or investment earnings.

Single Audit (Circular OMB A-133)
This circular is issued pursuant to the Single Audit Act of 1984, P.L. 98-502, as amended. It establishes audit requirements for state and local governments that receive federal aid, and defines federal responsibilities for implementing and monitoring those requirements. In complying with this act, it is imperative that the county is able to identify all federal revenues and the expenditure of the revenues. Information on this subject is available at the following website:
www.whitehouse.gov/sites/default/files/omb/assets/a133/a133_revised_2007.pdf

In addition, expenditures must be identified by program and federal catalog number, as found in the catalog of Federal Domestic Assistance. This information is available at the following website:
www.cfda.gov

Program Activities

The CACs protect and promote agriculture and the environment, ensure the health and safety of the public of the State of California, and foster confidence and equity in the marketplace through the fair and uniform enforcement of laws, regulations, and local ordinances.

The state-mandated agricultural programs authorized by the FAC are essential to the accomplishment of the CAC duties. Activities of these state-mandated programs, comprising the AFS, are described on pages 8 to 19 for the programs listed below:

1. Pest Detection
2. Pest Eradication
3. Pest Management (Control)
4. Pest Exclusion (Plant Quarantine)
5. Seed Inspection
6. Nursery Inspection
7. Fruit and Vegetable Quality Control
8. Egg Quality Control
9. Apiary Inspection
10. Crop Statistics
11. Pesticide Use Enforcement
12. Other Programs

Program Activities

1. Pest Detection -

   Time spent in all detection activities for agricultural pests (including plant diseases, insects, nematodes, weeds, vertebrate animals, etc.) not known to occur, or of limited distribution in the state, including:

   a. Activities such as visual or other inspections and insect trapping

   b. Evaluation of pest conditions affecting agriculture or horticulture (including office, home, and farm visits, or telephone calls or letters); distribution of information regarding detection activities

   c. Storage, inventory, preparation, and maintenance of equipment and materials

   d. Prepare and participate in, as requested, studies and tests to improve detection materials, devices, and procedures

   e. Training and meeting with interested groups and individuals

   f. Collection, preparation, and submission or examination of specimens or samples for identification

   g. Preparation and promulgation of county regulations

   h. Special surveys, as needed

   i. Other administrative support time specific to the Pest Detection program

Program Activities

2. Pest Eradication -

   Includes time spent in:

   a. Eradication of infestations of pests that are new or of limited distribution in accordance with federal, state, or county programs

   b. Conducting pest eradication activities in conjunction with State eradication programs

   c. Cooperation in pre-program analysis and evaluation of new pests, including studies of status and potential impact, testing or development of methods

   d. Activities within those shown in a., b. and c. above, include: inspection, evaluation, application of eradication techniques (whether chemical, biological or other), distribution of program information, legal abatement or other proceedings, storage and inventory of materials, maintenance of equipment, and preparation and use of traps and lures

   e. Training and meetings with interested groups and individuals

   f. Cooperation in program analysis and evaluation

   g. Collection, preparation, and submission or examination of specimens or samples for identification

   h. Preparation and promulgation of county regulations

   i. Outreach through public meetings, mailers and brochures

   j. Other administrative support time specific to the Pest Eradication program

Program Activities

3. Pest Management (Control) -

   Includes time spent in:

   a. Keeping information about common agricultural pest conditions that exist within the county, including insects, mites, snails, plant diseases (air pollution damage to plants), nematodes, weeds, and vertebrate pest animals

   b. Recommendation and dissemination of pest control information (including chemical, cultural, biological) via office calls, home and farm visits, or via e-mail, telephone calls and letters

   c. Suppression or control of common pests, such as insects, plant diseases, weeds or vertebrate pest animals in accordance with joint state and county policies

   d. Maintenance of equipment and inventories of materials, and preparation, distribution, and sale of economic poisons for management of pests

   e. Cooperation in pest management programs and distribution of biological pest management agents for targeted pests

   f. Conduct abatement of public nuisance pest problems or neglected or abandoned crops by gathering evidence, preparing supporting documentation, consulting with county counsel, serving notice to property owner, and holding hearings as needed

   g. Training and meetings with interested groups and individuals

   h. Cooperation in program analysis and evaluation

   i. Collection, preparation, and submission or examination of specimens or samples for identification

   j. Preparation and promulgation of county regulations

   k. Operation of CDFA-approved predatory animal control programs

   l. Other administrative support time specific to the Pest Management (Control) program

Program Activities

4. Pest Exclusion (Plant Quarantine) -

   Includes time spent in:

   a. Inspection of retail/wholesale markets and incoming shipments of plant material and other restricted articles at all receiving points for compliance with endangered species and plant quarantine laws and regulations

   b. Supervision of treatment, returning to origin, or destruction of quarantined shipments

   c. Certification of plants, plant products and other restricted articles in accordance with destination regulations

   d. Enforcement of quarantine regulations, including host-free periods and districts, and issuance of hold orders

   e. Inspection of feed grain and mills to determine freedom from weed pests or to assure compliance with requirements for treating weed seed pests

   f. Collection, identification, processing, and submission of specimens from shipments for identification

   g. Training and meetings with interested groups and individuals

   h. Cooperation in program analysis and evaluation

   i. Collection, preparation, and presentation of evidence at hearings and prosecutions, and conducting hearings

   j. Enforcement of Desert Native Plant Act provisions

   k. Inspection of research laboratories

   l. Perform post-entry quarantine inspections

   m. Other administrative support time specific to the Pest Exclusion (Plant Quarantine) Program

Program Activities

5. Seed Inspection -

   Includes time spent in:

   a. Enforcing state seed laws and regulations

   b. Collection, preparation, and submission of official investigative seed samples and services samples

   c. Inspection of seed labeler facilities

   d. Investigation of certified seed mills and harvesters, and other inspections required by certified seed regulations

   e. Investigation of suspected violations of the Federal Seed Act and California Seed Law

   f. Enforcement of the San Joaquin Valley Quality Cotton Law

   g. Training and meetings with interested groups and individuals

   h. Cooperation in program analysis and evaluation

   i. Participation of seed complain investigations, including collection of evidence and attending investigative committee meetings to present findings

   j. Other administrative support time specific to the Seed Inspection program

Program Activities

6. Nursery Inspection -

   Includes time spent in:

   a. Enforcement work concerned with state nursery laws and regulations

   b. Inspection of nurseries for pest cleanliness

   c. Inspection of nursery premises of new applicants for licenses, or fee exempt licenses, and recommending approval or disapproval of either license

   d. Providing information and special assistance in pest exclusion and pest management

   e. Collection in nurseries, preparation, and submission of pest specimens and plant material for identification

   f. Training and meetings with interested groups and individuals

   g. Cooperation in program analysis and evaluation

   h. Collection, preparation, and presentation of evidence at hearings and prosecutions, and conducting hearings

   i. Initiation of license applications for persons wishing to be licensed, collection of license fees for nurseries failing to renew licenses, and prosecution of those selling without a license

   j. Other administrative support time specific to the Nursery Inspection program

Program Activities

7. Fruit and Vegetable Quality Control -

   Includes time spent in:

   a. Enforcement of state laws and regulations (including marketing orders) relating to the preparation, packing, shipping or sale of fruits, and vegetables (including testing fruits and vegetables for maturity and quality)

   b. Enforcement of federal labeling laws

   c. Issuance of notices of noncompliance, disposal orders, out-of-state shipping permits, and by-product permits

   d. Training and meetings with interested groups and individuals

   e. Cooperation in program analysis and evaluation

   f. Collection, preparation, and presentation of evidence at hearings and prosecutions, and conducting hearings

   g. Compilation of inspection data

   h. Enforcement of state laws and regulations pertaining to certified producers and certified farmers markets. Issuing of certificates

   i. Enforcement of laws pertaining to Organic Marketing

   j. Review of organic registrations

   k. Other administrative support time specific to the Fruit and Vegetable Quality Control program

Program Activities

8. Egg Quality Control -

   Includes time spent in:

   a. Enforcement of state and federal laws pertaining to eggs and egg products, and regulations relating to the preparation, packing (including wire baskets), shipping, or sale of eggs

   b. Issuance of disposal orders on eggs moving within the state

   c. Gathering data for registration of all egg dealers in California

   d. Training and meetings with interested groups and individuals

   e. Cooperation in program analysis and evaluation

   f. Collection, preparation, and presentation of evidence at hearings and prosecutions and conducting hearings

   g. Other administrative support time specific to the Egg Quality Control program

Program Activities

9. Apiary Inspection -

   Includes time spent in:

   a. Investigation of complaints and enforcement of state and county bee laws

   b. Certification of apiaries, equipment, and package bees

   c. Activities related to varroa mite, tracheal mite, Africanized bee, and other bee pests (Except activities reported as Pest Detection or Pest Exclusion)

   d. Collection, preparation, and submission of specimens for laboratory diagnosis

   e. Searching for and reporting stolen equipment

   f. Training and meetings with interested groups and individuals

   g. Cooperation in program analysis and evaluation

   h. Collection, preparation, and presentation of evidence in pest abatement proceedings, hearings, and prosecutions, and conducting hearings

   i. Preparation and promulgation of county regulations

   j. Other administrative support time specific to the Apiary Inspection program

Program Activities

10. Crop Statistics -

    Includes time spent in:

    a. Gathering, compiling, publishing, and/or disseminating crop reports; crop and livestock reports; orchard registrations; special statistical reports, including disaster-related reports

    b. Cooperation in program analysis and evaluation

    c. Training and attending meetings with interested groups and individuals

    d. Other administrative support time specific to the Crop Statistics program

Program Activities

11. Pesticide Use Enforcement -

    Includes time spent in:

    a. Enforcement of county and state laws and regulations concerning use, storage and handling of pesticides; licensed agricultural pest control operations; licensed structural pest control operations; agricultural pest control advisers; pest control dealers; growers/property operators; farm labor contractors and others

    b. Evaluation of requests for restricted material permits, notices of intent, pre-application site inspections, and issuances or refusals

    c. Review of pesticide use reports for accuracy and completeness

    d. Application inspection activities as related to the proper and safe use of pesticides

    e. Records inspections (including use reports) related to the proper and safe use of pesticides

    f. Investigation of complaints, illnesses, injuries, damages or losses resulting from applications of pesticides

    g. Regulatory activities involving examination of licensee and certificate applicants

    h. Registration of pest control operators, pilots, pest control advisers, farm labor contractors; issuance of operator identification numbers and structural pest control operator notifications

    i. Collection, preparation and submission of enforcement samples for laboratory analysis

    j. Pesticide regulatory training, outreach activities, and meetings with interested groups and individuals

    k. Cooperation in policy analysis and evaluation

    l. Collection, preparation, and presentation of evidence at administrative hearings and prosecutions, preparation of compliance/enforcement actions, and conducting administrative hearings

    m. Preparation and promulgation of county pesticide regulations authorized under authority of the Food and Agricultural Code

    n. Other administrative support time specific to the Pesticide Use Enforcement program

Program Activities

12. Other Programs – County Programs Not Performed Under the Authority of the Food and Agricultural Code

    The following list may not represent all programs performed by a specific county. This list is intended to be used as an example of the type of activities which are not state-mandated agricultural programs. Each county should identify the type of reportable activities for these type of programs in the area provided on the AFS.

    Includes time spent in, but not limited to, the following activities:

    a. Weights and Measures

    b. Non-State-approved predatory animal control programs

    c. Animal control (domestic)

    d. Environmental pollution control (except for activities related to Pesticide Use Enforcement)

    e. Air pollution control

    f. Frost warning reports

    g. Land Conservation Act

    h. Mosquito control

    i. Natural resources development

    j. Non-regulatory insect, plant disease, and vertebrate control projects

    k. Non-regulatory roadside weed control

    l. Brush management

    m. County and regional planning

    n. Civil defense

    o. Fairs and exhibits

    p. Underground storage tank inspection

    q. Bioterrorism

    r. Nuclear emergency planning

Annual Financial Statement
Detailed Procedures

Procedures

Step 1 – Calculate Direct Labor Costs

This step requires the use of the annual summary time sheet for each permanent employee and the county records relating to the total salary and benefits costs for each permanent employee.

A. Determine the yearly salary and benefits paid to each employee.

B. Determine the annual hours each employee spent on each of the programs listed on the AFS to determine the direct hours.

C. Determine the annual hours each employee spent as indirect hours (if applicable). This will be distributed to each program in Step 4.

D. Calculate the hourly rate by dividing the yearly salary and benefits by the total labor hours worked.
Note: The CDFA Labor Costs Worksheet contains a formula to calculate the hourly rate.

Calculation:

Total Yearly Salary & Benefits for Employee A	÷	Total Labor Hours Worked by Employee A	=	Hourly Rate for Employee A

For example, in the chart on the next page, hourly rate was calculated:

$43,304.40	÷	1,744.0 Hours	=	$24.83 Hourly Rate

E. Determine the labor costs per program by multiplying the hours per program by the hourly rate.
Note: The CDFA Labor Costs Worksheet contains a formula to calculate the labor cost per program.

Calculation:

Total Annual Hours Worked by Employee A on Program 1	x	Hourly Rate for Employee A	=	Direct Labor Costs for Program 1 related to Employee A

For example, in the chart on the next page, the Direct Labor Cost for Program 1 was calculated:

192.0 hours	x	$24.83	=	$4,767.36

F. Excel can cause rounding issues. If necessary, enter in the amount for rounding to make the total labor costs calculated for all programs to match the employee's yearly salary and benefits. This rounding will then carry forward with the indirect labor costs into Step 4.

Step 1 – Calculate Direct Labor Costs
CDFA Labor Costs Worksheet

Labor Costs Worksheet
For Fiscal Year 2013/2014
Period Ending June 30, 2014

		Employee A		
	a/	$ 43,304.40	Yearly Salary & Benefits	
	d/	$ 24.83	Hourly Rate	
		Annual Hours Per Program:		Direct Labor Costs Per Program:
DEPARTMENT OF FOOD AND AGRICULTURE				
1. Pest Detection	b/	192.0	e/	$ 4,767.36
2. Pest Eradication	b/	154.0	e/	$ 3,823.82
3. Pest Management	b/	57.0	e/	$ 1,415.31
4. Pest Exclusion	b/	208.0	e/	$ 5,164.64
5. Seed Inspection	b/	25.0	e/	$ 620.75
6. Nursery Inspection	b/	172.0	e/	$ 4,270.76
7. Fruit & Vegetable	b/	67.0	e/	$ 1,663.61
a. Marketing	b/	15.0	e/	$ 372.45
8. Egg Quality Control	b/	90.0	e/	$ 2,234.70
9. Apiary Inspection	b/	50.0	e/	$ 1,241.50
10. Crop Statistics	b/	30.0	e/	$ 744.90
Total CDFA Programs		*1,060.0*		*$ 26,319.80*
DEPARTMENT OF PESTICIDE RECULATION				
11. Pesticide Use Enforcement	b/	125.0	e/	$ 3,103.75
Total DPR Programs		*125.0*		*$ 3,103.75*
OTHER PROGRAMS				
12. a. Non-Regulatory Pest Control	b/	18.0	e/	$ 446.94
12. b. Weights and Measures	b/	200.0	e/	$ 4,966.00
12. c. Other: Air Pollution	b/	0.0	e/	$ -
12. c. Other:	b/	0.0	e/	$ -
12. c. Other:	b/	0.0	e/	$ -
Total Other Programs		*218.0*		*$ 5,412.94*
Total Direct Hours and Labor Costs		**1,403.0**		**$ 34,836.49**
Total Indirect Hours and Labor Costs	c/	341.0	e/	$ 8,467.03
Rounding			f/	$ 0.88
GRAND TOTAL LABOR HOURS		**1,744.0**		**$ 43,304.40**

Procedures

Step 2 – Compile Direct and Indirect Labor Costs

Summarize the Direct Labor Cost for each employee.
Note: The CDFA Labor Costs Worksheet contains a formula to calculate the totals. The total Direct Labor Costs for each program will carry forward from the CDFA Labor Costs Worksheet to the CDFA Annual Expenditure Report Worksheet.

Extra/temporary help employee salary and benefit costs may be included in the total Direct Labor Costs or can be added as a separate cost in Step 6. Including the Extra/Temporary Help Costs in the Direct Labor Costs will affect the allocation percentage used to spread indirect costs.

	Direct Labor Costs Employee A	Direct Labor Costs Employee B – U	Total Direct Labor Costs
Program 1	$4,767.36	$92,557.20	$97,324.56
Program 2	$3,823.82	$79,743.32	$83,567.14
.			
.			
.			
Total Direct Costs	$34,836.49	$732,778.28	$767,614.77

Summarize the Indirect Labor Costs for each employee.
Note: The CDFA Labor Costs Worksheet contains a formula to calculate the totals.
The Total Indirect Labor Costs will carry forward from the CDFA Labor Costs Worksheet to the CDFA Annual Expenditure Report Worksheet in Step 4.

	Indirect Labor Costs Employee A	Indirect Labor Costs Employee B – U	Total Indirect Labor Costs
Total Indirect Costs	$8,467.03	$52,719.32	$61,186.35

Step 2 – Compile Direct and Indirect Labor Costs

CDFA Labor Costs Worksheet

Labor Costs Worksheet
For Fiscal Year 2013/2014
Period Ending June 30, 2014

	Employee A		Employees B through U		TOTALS
	$ 43,304.40 Yearly Salary & Benefits $ 24.83 Hourly Rate		$ 785,498.15 Yearly Salary & Benefits $ 22.52 Hourly Rate		
	Annual Hours Per Program:	Direct Labor Costs Per Program:	Hours Per Program:	Direct Labor Costs Per Program:	Direct Labor Costs Per Program:
DEPARTMENT OF FOOD AND AGRICULTURE					
1. Pest Detection	192.0	$ 4,767.36	4,110.0	$ 92,557.20	$ 97,324.56
2. Pest Eradication	154.0	$ 3,823.82	3,541.0	$ 79,743.32	$ 83,567.14
3. Pest Management	57.0	$ 1,415.31	4,681.0	$ 105,416.12	$ 106,831.43
4. Pest Exclusion	208.0	$ 5,164.64	1,557.0	$ 35,063.64	$ 40,228.28
5. Seed Inspection	25.0	$ 620.75	4,168.0	$ 93,863.36	$ 94,484.11
6. Nursery Inspection	172.0	$ 4,270.76	1,586.0	$ 35,716.72	$ 39,987.48
7. Fruit & Vegetable	67.0	$ 1,663.61	2,451.0	$ 55,196.52	$ 56,860.13
a. Marketing	15.0	$ 372.45	258.0	$ 5,810.16	$ 6,182.61
8. Egg Quality Control	90.0	$ 2,234.70	300.0	$ 6,756.00	$ 8,990.70
9. Apiary Inspection	50.0	$ 1,241.50	200.0	$ 4,504.00	$ 5,745.50
10. Crop Statistics	30.0	$ 744.90	100.0	$ 2,252.00	$ 2,996.90
Total CDFA Programs	*1,060.0*	*$ 26,319.80*	*22,952.0*	*$ 516,879.04*	*$ 543,198.84*
DEPARTMENT OF PESTICIDE RECULATION					
11. Pesticide Use Enforcement	125.0	$ 3,103.75	8,684.0	$ 195,563.68	$ 198,667.43
Total DPR Programs	*125.0*	*$ 3,103.75*	*8,684.0*	*$ 195,563.68*	*$ 198,667.43*
OTHER PROGRAMS					
12. a. Non-Regulatory Pest Control	18.0	$ 446.94	298.0	$ 6,710.96	$ 7,157.90
12. b. Weights and Measures	200.0	$ 4,966.00	405.0	$ 9,120.60	$ 14,086.60
12. c. Other: Air Pollution	0.0	$ -	200.0	$ 4,504.00	$ 4,504.00
12. c. Other:	0.0	$ -	0.0	$ -	$ -
12. c. Other:	0.0	$ -	0.0	$ -	$ -
Total Other Programs	*218.0*	*$ 5,412.94*	*903.0*	*$ 20,335.56*	*$ 25,748.50*
Total Direct Hours and Labor Costs	**1,403.0**	**$ 34,836.49**	**32,539.0**	**$ 732,778.28**	**$ 767,614.77**
Total Indirect Hours and Labor Costs	341.0	$ 8,467.03	2,341.0	$ 52,719.32	$ 61,186.35
Rounding		$ 0.88		$ 0.55	$ 1.43
GRAND TOTAL LABOR HOURS	**1,744.0**	**$ 43,304.40**	**34,880.0**	**$ 785,498.15**	**$ 828,802.55**

Step 2 – Compile Direct Labor Costs

CDFA Annual Expenditure Report Worksheet

The total Direct Labor Costs per program will carry forward from the CDFA Labor Costs Worksheet to the CDFA Annual Expenditure Report Worksheet.

Annual Expenditure Report Worksheet
For Fiscal Year 2013/2014
Period Ending June 30, 2014

Program Activities	(2) Direct Labor Costs
DEPARTMENT OF FOOD AND AGRICULTURE	
1. Pest Detection	97,324.56
2. Pest Eradication	83,567.14
3. Pest Management	106,831.43
4. Pest Exclusion	40,228.28
5. Seed Inspection	94,484.11
6. Nursery Inspection	39,987.48
7. Fruit & Vegetable	56,860.13
a. Marketing	6,182.61
8. Egg Quality Control	8,990.70
9. Apiary Inspection	5,745.50
10. Crop Statistics	2,996.90
Total CDFA Programs	*$ 543,198.84*
DEPARTMENT OF PESTICIDE	
11. Pesticide Use Enforcement	198,667.43
Total DPR Programs	*$ 198,667.43*
OTHER PROGRAMS	
12. a. Non-Regulatory Pest Control	7,157.90
12. b. Weights and Measures	14,086.60
12. c. Other: Air Pollution	4,504.00
12. c. Other:	-
12. c. Other:	-
Total Other Programs	*$ 25,748.50*
Rounding	-
Grand Total	**$ 767,614.77**

Procedures

Step 3 – Calculate Percentage of Work Performed in Each Program

Calculate an Allocation Percentage, per program, using Direct Labor Costs. The percentage is calculated by dividing the Direct Labor Costs per program by the Total Direct Labor Costs for all programs. Then multiply by 100 to calculate the actual percentage.
Note: The CDFA Annual Expenditure Report Worksheet contains formulas to calculate the Allocation Percentage.

Calculation:

Direct Labor Costs for Program 1	÷	Total Direct Labor Costs for All Programs	=	Allocation for Program 1	x	100	=	Allocation Percentage for Program 1

For example, in the chart on the next page, Allocation Percentages for Program 1 were calculated:

$97,324.56	÷	$767,614.77	=	0.126788	x	100	=	12.6788%

Step 3 – Calculate Percentage of Work Performed in Each Program

CDFA Annual Expenditure Report Worksheet

Annual Expenditure Report Worksheet
For Fiscal Year 2013/2014
Period Ending June 30, 2014

Program Activities	(2) Direct Labor Costs	(3) Allocation Percentage
DEPARTMENT OF FOOD AND AGRICULTURE		
1. Pest Detection	97,324.56	12.6788%
2. Pest Eradication	83,567.14	10.8866%
3. Pest Management	106,831.43	13.9173%
4. Pest Exclusion	40,228.28	5.2407%
5. Seed Inspection	94,484.11	12.3088%
6. Nursery Inspection	39,987.48	5.2093%
7. Fruit & Vegetable	56,860.13	7.4074%
a. Marketing	6,182.61	0.8054%
8. Egg Quality Control	8,990.70	1.1713%
9. Apiary Inspection	5,745.50	0.7485%
10. Crop Statistics	2,996.90	0.3904%
Total CDFA Programs	*$ 543,198.84*	*70.7645%*
DEPARTMENT OF PESTICIDE		
11. Pesticide Use Enforcement	198,667.43	25.8811%
Total DPR Programs	*$ 198,667.43*	*25.8811%*
OTHER PROGRAMS		
12. a. Non-Regulatory Pest Control	7,157.90	0.9325%
12. b. Weights and Measures	14,086.60	1.8351%
12. c. Other: Air Pollution	4,504.00	0.5868%
12. c. Other:	-	0.0000%
12. c. Other:	-	0.0000%
Total Other Programs	*$ 25,748.50*	*3.3544%*
Rounding	-	
Grand Total	**$ 767,614.77**	**100.0000%**

Procedures

Step 4 – Allocate Indirect Labor Costs

Apply the percentages calculated in Step 3 to the Total Indirect Labor Costs determined on the CDFA Labor Costs Worksheet in Step 2.
Note: The CDFA Annual Expenditure Report Worksheet contains a formula to bring forward the indirect and rounding calculated from the CDFA Labor Costs Worksheet. Additionally, there are formulas to calculate the allocation of the indirect to each program.

Calculation:

Allocation Percentage for Program 1	x	Total Indirect Labor Costs	=	Indirect Costs Allocated to Program 1

For example, in the chart on the next page, Indirect Labor Costs for Program 1 were allocated:

12.6788%	x	$61,187.78	=	$7,757.88

Excel can cause rounding issues. If necessary, enter in the amount for rounding to make sure the Total Indirect Labor Costs allocated to all programs matches the total indirect amount carried forward from the CDFA Labor Costs Worksheet.

Step 4 – Allocate Indirect Labor Costs

CDFA Annual Expenditure Report Worksheet

Annual Expenditure Report Worksheet
For Fiscal Year 2013/2014
Period Ending June 30, 2014

	(2)	(3)	(4)
Program Activities	**Direct Labor Costs**	**Allocation Percentage**	**Indirect Labor Costs**
			$ 61,187.78
DEPARTMENT OF FOOD AND AGRICULTURE			
1. Pest Detection	97,324.56	12.6788%	7,757.88
2. Pest Eradication	83,567.14	10.8866%	6,661.27
3. Pest Management	106,831.43	13.9173%	8,515.69
4. Pest Exclusion	40,228.28	5.2407%	3,206.67
5. Seed Inspection	94,484.11	12.3088%	7,531.48
6. Nursery Inspection	39,987.48	5.2093%	3,187.46
7. Fruit & Vegetable	56,860.13	7.4074%	4,532.42
a. Marketing	6,182.61	0.8054%	492.81
8. Egg Quality Control	8,990.70	1.1713%	716.69
9. Apiary Inspection	5,745.50	0.7485%	457.99
10. Crop Statistics	2,996.90	0.3904%	238.88
Total CDFA Programs	*$ 543,198.84*	*70.7645%*	*$ 43,299.24*
DEPARTMENT OF PESTICIDE			
11. Pesticide Use Enforcement	198,667.43	25.8811%	15,836.07
Total DPR Programs	*$ 198,667.43*	*25.8811%*	*$ 15,836.07*
OTHER PROGRAMS			
12. a. Non-Regulatory Pest Control	7,157.90	0.9325%	570.58
12. b. Weights and Measures	14,086.60	1.8351%	1,122.86
12. c. Other: Air Pollution	4,504.00	0.5868%	359.05
12. c. Other:	-	0.0000%	-
12. c. Other:	-	0.0000%	-
Total Other Programs	*$ 25,748.50*	*3.3544%*	*$ 2,052.49*
Rounding	-		(0.02)
Grand Total	**$ 767,614.77**	**100.0000%**	**$ 61,187.78**

Procedures

Step 5 – Calculate Total Labor Costs (Direct and Indirect)

Add together the Total Direct Labor Costs and Total Indirect Labor Costs.
Note: The CDFA Annual Expenditure Report Worksheet contains a formula to calculate the Total Direct and Indirect Labor Costs.

Calculation:

Total Direct Labor Costs for Program 1	+	Total Indirect Labor Costs for Program 1	=	Total Labor Costs for Program 1

For example, in the chart on the next page, Total Labor Costs for Program 1 were calculated:

$97,324.56	+	$7,757.88	=	$105,082.44

Step 5 – Calculate Total Labor Costs (Direct and Indirect)

CDFA Annual Expenditure Report Worksheet

Annual Expenditure Report Worksheet
For Fiscal Year 2013/2014
Period Ending June 30, 2014

Program Activities	(2) Direct Labor Costs	(3) Allocation Percentage	(4) Indirect Labor Costs	(5) Total Labor Dollars (Direct & Indirect)
			$ 61,187.78	
DEPARTMENT OF FOOD AND AGRICULTURE				
1. Pest Detection	97,324.56	12.6788%	7,757.88	105,082.44
2. Pest Eradication	83,567.14	10.8866%	6,661.27	90,228.41
3. Pest Management	106,831.43	13.9173%	8,515.69	115,347.12
4. Pest Exclusion	40,228.28	5.2407%	3,206.67	43,434.95
5. Seed Inspection	94,484.11	12.3088%	7,531.48	102,015.59
6. Nursery Inspection	39,987.48	5.2093%	3,187.46	43,174.94
7. Fruit & Vegetable	56,860.13	7.4074%	4,532.42	61,392.55
a. Marketing	6,182.61	0.8054%	492.81	6,675.42
8. Egg Quality Control	8,990.70	1.1713%	716.69	9,707.39
9. Apiary Inspection	5,745.50	0.7485%	457.99	6,203.49
10. Crop Statistics	2,996.90	0.3904%	238.88	3,235.78
Total CDFA Programs	*$ 543,198.84*	*70.7645%*	*$ 43,299.24*	*$ 586,498.08*
DEPARTMENT OF PESTICIDE				
11. Pesticide Use Enforcement	198,667.43	25.8811%	15,836.07	214,503.50
Total DPR Programs	*$ 198,667.43*	*25.8811%*	*$ 15,836.07*	*$ 214,503.50*
OTHER PROGRAMS				
12. a. Non-Regulatory Pest Control	7,157.90	0.9325%	570.58	7,728.48
12. b. Weights and Measures	14,086.60	1.8351%	1,122.86	15,209.46
12. c. Other: Air Pollution	4,504.00	0.5868%	359.05	4,863.05
12. c. Other:	-	0.0000%	-	-
12. c. Other:	-	0.0000%	-	-
Total Other Programs	*$ 25,748.50*	*3.3544%*	*$ 2,052.49*	*$ 27,800.99*
Rounding	-		(0.02)	(0.02)
Grand Total	**$ 767,614.77**	**100.0000%**	**$ 61,187.78**	**$ 828,802.55**

Procedures

Step 6 – Add Extra/Temporary Help Costs

If the county does not have Extra/Temporary Help Employees, or if the cost is included in the Direct Labor Costs from Step 2, skip to Step 7.

The example on the next page applies to the counties where the CAC has made the decision to exclude the Extra/Temporary Help salaries and benefits from the Direct Labor Costs for the allocation of indirect costs.

Enter the Extra/Temporary Help employee salary and benefit data into the corresponding program line under column 6. This figure will be added to the total county expenditures separate from the permanent employee direct labor costs and is not used in the calculation of the allocation percentages for the distribution of indirect costs.

Checkpoint: The totals of columns 5 and 6 should equal the total salary and benefits costs from the county records for the CAC's office.

Step 6 – Add Extra/Temporary Help Costs

CDFA Annual Expenditure Report Worksheet

Annual Expenditure Report Worksheet
For Fiscal Year 2013/2014
Period Ending June 30, 2014

Program Activities	(2) Direct Labor Costs	(3) Allocation Percentage	(4) Indirect Labor Costs	(5) Total Labor Dollars (Direct & Indirect)	(6) Extra Help Labor Dollars
			$ 61,187.78		
DEPARTMENT OF FOOD AND AGRICULTURE					
1. Pest Detection	97,324.56	12.6788%	7,757.88	105,082.44	-
2. Pest Eradication	83,567.14	10.8866%	6,661.27	90,228.41	14,384.00
3. Pest Management	106,831.43	13.9173%	8,515.69	115,347.12	-
4. Pest Exclusion	40,228.28	5.2407%	3,206.67	43,434.95	-
5. Seed Inspection	94,484.11	12.3088%	7,531.48	102,015.59	-
6. Nursery Inspection	39,987.48	5.2093%	3,187.46	43,174.94	-
7. Fruit & Vegetable	56,860.13	7.4074%	4,532.42	61,392.55	-
a. Marketing	6,182.61	0.8054%	492.81	6,675.42	-
8. Egg Quality Control	8,990.70	1.1713%	716.69	9,707.39	-
9. Apiary Inspection	5,745.50	0.7485%	457.99	6,203.49	-
10. Crop Statistics	2,996.90	0.3904%	238.88	3,235.78	-
Total CDFA Programs	*$ 543,198.84*	*70.7645%*	*$ 43,299.24*	*$ 586,498.08*	*$ 14,384.00*
DEPARTMENT OF PESTICIDE					
11. Pesticide Use Enforcement	198,667.43	25.8811%	15,836.07	214,503.50	-
Total DPR Programs	*$ 198,667.43*	*25.8811%*	*$ 15,836.07*	*$ 214,503.50*	*$ -*
OTHER PROGRAMS					
12. a. Non-Regulatory Pest Control	7,157.90	0.9325%	570.58	7,728.48	-
12. b. Weights and Measures	14,086.60	1.8351%	1,122.86	15,209.46	12,000.00
12. c. Other: Air Pollution	4,504.00	0.5868%	359.05	4,863.05	-
12. c. Other:	-	0.0000%	-	-	-
12. c. Other:	-	0.0000%	-	-	-
Total Other Programs	*$ 25,748.50*	*3.3544%*	*$ 2,052.49*	*$ 27,800.99*	*$ 12,000.00*
Rounding	-		(0.02)	(0.02)	-
Grand Total	**$ 767,614.77**	**100.0000%**	**$ 61,187.78**	**$ 828,802.55**	**$ 26,384.00**

Procedures

Step 7 – Add Direct Supplies/Services

Identify all Supplies and/or Services Costs from the county records.

Enter the Supplies and/or Services Costs that can be directly related to a specific program(s) into the corresponding program line under column 7.

The Supplies and/or Services that cannot be identified to a specific program will be allocated in Step 8.

Step 7 – Add Direct Supplies/Services

CDFA Annual Expenditure Report Worksheet

Annual Expenditure Report Worksheet
For Fiscal Year 2013/2014
Period Ending June 30, 2014

Program Activities	(2) Direct Labor Costs	(3) Allocation Percentage	(4) Indirect Labor Costs	(5) Total Labor Dollars (Direct & Indirect)	(6) Extra Help Labor Dollars	(7) Direct Supplies/ Services
			$ 61,187.78			
DEPARTMENT OF FOOD AND AGRICULTURE						
1. Pest Detection	97,324.56	12.6788%	7,757.88	105,082.44	-	-
2. Pest Eradication	83,567.14	10.8866%	6,661.27	90,228.41	14,384.00	-
3. Pest Management	106,831.43	13.9173%	8,515.69	115,347.12	-	9,385.00
4. Pest Exclusion	40,228.28	5.2407%	3,206.67	43,434.95	-	-
5. Seed Inspection	94,484.11	12.3088%	7,531.48	102,015.59	-	-
6. Nursery Inspection	39,987.48	5.2093%	3,187.46	43,174.94	-	-
7. Fruit & Vegetable	56,860.13	7.4074%	4,532.42	61,392.55	-	-
a. Marketing	6,182.61	0.8054%	492.81	6,675.42	-	-
8. Egg Quality Control	8,990.70	1.1713%	716.69	9,707.39	-	-
9. Apiary Inspection	5,745.50	0.7485%	457.99	6,203.49	-	-
10. Crop Statistics	2,996.90	0.3904%	238.88	3,235.78	-	-
Total CDFA Programs	*$ 543,198.84*	*70.7645%*	*$ 43,299.24*	*$ 586,498.08*	*$ 14,384.00*	*$ 9,385.00*
DEPARTMENT OF PESTICIDE						
11. Pesticide Use Enforcement	198,667.43	25.8811%	15,836.07	214,503.50	-	4,290.00
Total DPR Programs	*$ 198,667.43*	*25.8811%*	*$ 15,836.07*	*$ 214,503.50*	*$ -*	*$ 4,290.00*
OTHER PROGRAMS						
12. a. Non-Regulatory Pest Control	7,157.90	0.9325%	570.58	7,728.48	-	-
12. b. Weights and Measures	14,086.60	1.8351%	1,122.86	15,209.46	12,000.00	13,475.00
12. c. Other: Air Pollution	4,504.00	0.5868%	359.05	4,863.05	-	-
12. c. Other:	-	0.0000%	-	-	-	-
12. c. Other:	-	0.0000%	-	-	-	-
Total Other Programs	*$ 25,748.50*	*3.3544%*	*$ 2,052.49*	*$ 27,800.99*	*$ 12,000.00*	*$ 13,475.00*
Rounding	-		(0.02)	(0.02)	-	-
Grand Total	**$ 767,614.77**	**100.0000%**	**$ 61,187.78**	**$ 828,802.55**	**$ 26,384.00**	**$ 27,150.00**

Procedures

Step 8 – Allocate Indirect Supplies/Services

The remaining Supplies and/or Services Costs that are not specific to a program from Step 7 will be the amount of the Indirect Supplies and/or Services. This amount will be spread throughout the programs using the Allocation Percentage calculated in column 3, Step 3.

Enter the Total Indirect Supplies and/or Services Costs from the county records in column 8 just below the header *Indirect Supplies/Services*.

The Indirect Supplies and/or Services is spread to each program by taking the Allocation Percentage from column 3 and multiplying by the Total Indirect Supplies and /or Services. Note: The CDFA Annual Expenditure Report Worksheet contains formulas to calculate the spread of the Indirect Supplies and/or Services.

Calculation:

Allocation Percentage for Program 1	x	Total Indirect Supplies/Services	=	Indirect Supplies/Services Allocated to Program 1

For example, in the chart on the next page, Indirect Supplies and/or Services to Program 1 were calculated:

12.6788%	x	$237,691.00	=	$30,136.37

Excel can cause rounding issues. If necessary, enter in the amount for rounding to make sure the Total Indirect Supplies and/or Services allocated to all programs matches the indirect amount to be spread.

Checkpoint: The totals of columns 7 and 8 should equal the total of all Supplies and/or Services expenditures shown in the county records for the CAC's office.

Step 8 – Allocate Indirect Supplies/Services

CDFA Annual Expenditure Report Worksheet

Annual Expenditure Report Worksheet
For Fiscal Year 2013/2014
Period Ending June 30, 2014

Program Activities	(2) Direct Labor Costs	(3) Allocation Percentage	(4) Indirect Labor Costs	(5) Total Labor Dollars (Direct & Indirect)	(6) Extra Help Labor Dollars	(7) Direct Supplies/ Services	(8) Indirect Supplies/ Services
			$ 61,187.78				$ 237,691.00
DEPARTMENT OF FOOD AND AGRICULTURE							
1. Pest Detection	97,324.56	12.6788%	7,757.88	105,082.44	-	-	30,136.37
2. Pest Eradication	83,567.14	10.8866%	6,661.27	90,228.41	14,384.00	-	25,876.47
3. Pest Management	106,831.43	13.9173%	8,515.69	115,347.12	-	9,385.00	33,080.17
4. Pest Exclusion	40,228.28	5.2407%	3,206.67	43,434.95	-	-	12,456.67
5. Seed Inspection	94,484.11	12.3088%	7,531.48	102,015.59	-	-	29,256.91
6. Nursery Inspection	39,987.48	5.2093%	3,187.46	43,174.94	-	-	12,382.04
7. Fruit & Vegetable	56,860.13	7.4074%	4,532.42	61,392.55	-	-	17,606.72
a. Marketing	6,182.61	0.8054%	492.81	6,675.42	-	-	1,914.36
8. Egg Quality Control	8,990.70	1.1713%	716.69	9,707.39	-	-	2,784.07
9. Apiary Inspection	5,745.50	0.7485%	457.99	6,203.49	-	-	1,779.12
10. Crop Statistics	2,996.90	0.3904%	238.88	3,235.78	-	-	927.95
Total CDFA Programs	*$ 543,198.84*	*70.7645%*	*$ 43,299.24*	*$ 586,498.08*	*$ 14,384.00*	*$ 9,385.00*	*$ 168,200.85*
DEPARTMENT OF PESTICIDE							
11. Pesticide Use Enforcement	198,667.43	25.8811%	15,836.07	214,503.50	-	4,290.00	61,517.05
Total DPR Programs	*$ 198,667.43*	*25.8811%*	*$ 15,836.07*	*$ 214,503.50*	*$ -*	*$ 4,290.00*	*$ 61,517.05*
OTHER PROGRAMS							
12. a. Non-Regulatory Pest Control	7,157.90	0.9325%	570.58	7,728.48	-	-	2,216.47
12. b. Weights and Measures	14,086.60	1.8351%	1,122.86	15,209.46	12,000.00	13,475.00	4,361.87
12. c. Other: Air Pollution	4,504.00	0.5868%	359.05	4,863.05	-	-	1,394.77
12. c. Other:	-	0.0000%	-	-	-	-	-
12. c. Other:	-	0.0000%	-	-	-	-	-
Total Other Programs	*$ 25,748.50*	*3.3544%*	*$ 2,052.49*	*$ 27,800.99*	*$ 12,000.00*	*$ 13,475.00*	*$ 7,973.11*
Rounding	-		(0.02)	(0.02)	-	-	(0.01)
Grand Total	**$ 767,614.77**	**100.0000%**	**$ 61,187.78**	**$ 828,802.55**	**$ 26,384.00**	**$ 27,150.00**	**$ 237,691.00**

Procedures

Step 9 – Add Direct Capital (Fixed) Assets

Identify Capital Assets Costs from the county records.

Capital Assets that are identifiable to a program are considered Direct Capital Assets.

Enter the Capital Asset Costs that can be directly related to a specific program(s) into the corresponding program line under column 9.

The Capital Assets that cannot be identified to a specific program will be allocated in Step 10.

Step 9 – Add Direct Capital (Fixed) Assets

CDFA Annual Expenditure Report Worksheet

Annual Expenditure Report Worksheet
For Fiscal Year 2013/2014
Period Ending June 30, 2014

Program Activities	(2) Direct Labor Costs	(3) Allocation Percentage	(4) Indirect Labor Costs	(5) Total Labor Dollars (Direct & Indirect)	(6) Extra Help Labor Dollars	(7) Direct Supplies/ Services	(8) Indirect Supplies/ Services	(9) Direct Capital (Fixed) Assets
			$ 61,187.78				$ 237,691.00	
DEPARTMENT OF FOOD AND AGRICULTURE								
1. Pest Detection	97,324.56	12.6788%	7,757.88	105,082.44	-	-	30,136.37	-
2. Pest Eradication	83,567.14	10.8866%	6,661.27	90,228.41	14,384.00	-	25,876.47	-
3. Pest Management	106,831.43	13.9173%	8,515.69	115,347.12	-	9,385.00	33,080.17	-
4. Pest Exclusion	40,228.28	5.2407%	3,206.67	43,434.95	-	-	12,456.67	-
5. Seed Inspection	94,484.11	12.3088%	7,531.48	102,015.59	-	-	29,256.91	-
6. Nursery Inspection	39,987.48	5.2093%	3,187.46	43,174.94	-	-	12,382.04	-
7. Fruit & Vegetable	56,860.13	7.4074%	4,532.42	61,392.55	-	-	17,606.72	-
a. Marketing	6,182.61	0.8054%	492.81	6,675.42	-	-	1,914.36	-
8. Egg Quality Control	8,990.70	1.1713%	716.69	9,707.39	-	-	2,784.07	-
9. Apiary Inspection	5,745.50	0.7485%	457.99	6,203.49	-	-	1,779.12	-
10. Crop Statistics	2,996.90	0.3904%	238.88	3,235.78	-	-	927.95	-
Total CDFA Programs	*$ 543,198.84*	*70.7645%*	*$ 43,299.24*	*$ 586,498.08*	*$ 14,384.00*	*$ 9,385.00*	*$ 168,200.85*	*$ -*
DEPARTMENT OF PESTICIDE								
11. Pesticide Use Enforcement	198,667.43	25.8811%	15,836.07	214,503.50	-	4,290.00	61,517.05	-
Total DPR Programs	*$ 198,667.43*	*25.8811%*	*$ 15,836.07*	*$ 214,503.50*	*$ -*	*$ 4,290.00*	*$ 61,517.05*	*$ -*
OTHER PROGRAMS								
12. a. Non-Regulatory Pest Control	7,157.90	0.9325%	570.58	7,728.48	-	-	2,216.47	-
12. b. Weights and Measures	14,086.60	1.8351%	1,122.86	15,209.46	12,000.00	13,475.00	4,361.87	10,000.00
12. c. Other: Air Pollution	4,504.00	0.5868%	359.05	4,863.05	-	-	1,394.77	-
12. c. Other:	-	0.0000%	-	-	-	-	-	-
12. c. Other:	-	0.0000%	-	-	-	-	-	-
Total Other Programs	*$ 25,748.50*	*3.3544%*	*$ 2,052.49*	*$ 27,800.99*	*$ 12,000.00*	*$ 13,475.00*	*$ 7,973.11*	*$ 10,000.00*
Rounding	-		(0.02)	(0.02)	-	-	(0.01)	-
Grand Total	**$ 767,614.77**	**100.0000%**	**$ 61,187.78**	**$ 828,802.55**	**$ 26,384.00**	**$ 27,150.00**	**$ 237,691.00**	**$ 10,000.00**

Procedures

Step 10 – Allocate Indirect Capital (Fixed) Assets

Capital Assets used by or benefiting all employees performing program duties are considered Indirect Capital (Fixed) Assets. The cost of the Indirect Capital (Fixed) Assets should be spread to all programs using the Allocation Percentage from column 3, Step 3.

Enter the Total Indirect Capital (Fixed) Assets in column 10 just below the header *Indirect Capital (Fixed) Assets.*

The Indirect Capital (Fixed) Assets is spread to each program by taking the Allocation Percentage from column 3 and multiplying by the Total Indirect Capital (Fixed) Assets.
Note: The CDFA Annual Expenditure Report Worksheet contains formulas to calculate the spread of the Indirect Capital (Fixed) Assets.

Calculation:

Allocation Percentage for Program 1	x	Total Indirect Capital (Fixed) Assets	=	Indirect Capital (Fixed) Assets Allocated to Program 1

For example, in the chart on the next page, Indirect Capital (Fixed) Assets to Program 1 were calculated:

12.6788%	x	$6,500.00	=	$824.12

Excel can cause rounding issues. If necessary, enter in the amount for rounding to make sure the Indirect Capital (Fixed) Assets allocated to all programs matches the indirect amount to be spread.

Checkpoint: The totals of columns 9 and 10 should equal the total of all Capital Assets shown in the county records for the CAC's office.

Step 10 – Allocate Indirect Capital (Fixed) Assets

CDFA Annual Expenditure Report Worksheet

Annual Expenditure Report Worksheet
For Fiscal Year 2013/2014
Period Ending June 30, 2014

Program Activities	(2) Direct Labor Costs	(3) Allocation Percentage	(4) Indirect Labor Costs	(5) Total Labor Dollars (Direct & Indirect)	(6) Extra Help Labor Dollars	(7) Direct Supplies/ Services	(8) Indirect Supplies/ Services	(9) Direct Capital (Fixed) Assets	(10) Indirect Capital (Fixed) Assets
			$ 61,187.78				$ 237,691.00		$ 6,500.00
DEPARTMENT OF FOOD AND AGRICULTURE									
1. Pest Detection	97,324.56	12.6788%	7,757.88	105,082.44	-	-	30,136.37	-	824.12
2. Pest Eradication	83,567.14	10.8866%	6,661.27	90,228.41	14,384.00	-	25,876.47	-	707.63
3. Pest Management	106,831.43	13.9173%	8,515.69	115,347.12	-	9,385.00	33,080.17	-	904.62
4. Pest Exclusion	40,228.28	5.2407%	3,206.67	43,434.95	-	-	12,456.67	-	340.65
5. Seed Inspection	94,484.11	12.3088%	7,531.48	102,015.59	-	-	29,256.91	-	800.07
6. Nursery Inspection	39,987.48	5.2093%	3,187.46	43,174.94	-	-	12,382.04	-	338.60
7. Fruit & Vegetable	56,860.13	7.4074%	4,532.42	61,392.55	-	-	17,606.72	-	481.48
a. Marketing	6,182.61	0.8054%	492.81	6,675.42	-	-	1,914.36	-	52.35
8. Egg Quality Control	8,990.70	1.1713%	716.69	9,707.39	-	-	2,784.07	-	76.13
9. Apiary Inspection	5,745.50	0.7485%	457.99	6,203.49	-	-	1,779.12	-	48.65
10. Crop Statistics	2,996.90	0.3904%	238.88	3,235.78	-	-	927.95	-	25.38
Total CDFA Programs	*$ 543,198.84*	*70.7645%*	*$ 43,299.24*	*$ 586,498.08*	*$ 14,384.00*	*$ 9,385.00*	*$ 168,200.85*	*$ -*	*$ 4,599.68*
DEPARTMENT OF PESTICIDE									
11. Pesticide Use Enforcement	198,667.43	25.8811%	15,836.07	214,503.50	-	4,290.00	61,517.05	-	1,682.27
Total DPR Programs	*$ 198,667.43*	*25.8811%*	*$ 15,836.07*	*$ 214,503.50*	*$ -*	*$ 4,290.00*	*$ 61,517.05*	*$ -*	*$ 1,682.27*
OTHER PROGRAMS									
12. a. Non-Regulatory Pest Control	7,157.90	0.9325%	570.58	7,728.48	-	-	2,216.47	-	60.61
12. b. Weights and Measures	14,086.60	1.8351%	1,122.86	15,209.46	12,000.00	13,475.00	4,361.87	10,000.00	119.28
12. c. Other: Air Pollution	4,504.00	0.5868%	359.05	4,863.05	-	-	1,394.77	-	38.14
12. c. Other:	-	0.0000%	-	-	-	-	-	-	-
12. c. Other:	-	0.0000%	-	-	-	-	-	-	-
Total Other Programs	*$ 25,748.50*	*3.3544%*	*$ 2,052.49*	*$ 27,800.99*	*$ 12,000.00*	*$ 13,475.00*	*$ 7,973.11*	*$ 10,000.00*	*$ 218.03*
Rounding	-		(0.02)	(0.02)	-	-	(0.01)	-	0.02
Grand Total	**$ 767,614.77**	**100.0000%**	**$ 61,187.78**	**$ 828,802.55**	**$ 26,384.00**	**$ 27,150.00**	**$ 237,691.00**	**$ 10,000.00**	**$ 6,500.00**

Procedures

Step 11 – Add Direct Other Costs

Identify Other Costs from the county records.

Other Costs that are identifiable to a program are considered Direct Other Costs.

Enter the Other Costs that can be directly related to a specific program(s) into the corresponding program line under column 11.

The Other Costs that cannot be identified to a specific program will be allocated in Step 12.

Step 11 – Add Direct Other Costs

CDFA Annual Expenditure Report Worksheet

Annual Expenditure Report Worksheet
For Fiscal Year 2013/2014
Period Ending June 30, 2014

Program Activities	(2) Direct Labor Costs	(3) Allocation Percentage	(4) Indirect Labor Costs	(5) Total Labor Dollars (Direct & Indirect)	(6) Extra Help Labor Dollars	(7) Direct Supplies/ Services	(8) Indirect Supplies/ Services	(9) Direct Capital (Fixed) Assets	(10) Indirect Capital (Fixed) Assets	(11) Direct Other Costs
			$ 61,187.78				$ 237,691.00		$ 6,500.00	
DEPARTMENT OF FOOD AND AGRICULTURE										
1. Pest Detection	97,324.56	12.6788%	7,757.88	105,082.44	-	-	30,136.37	-	824.12	750.00
2. Pest Eradication	83,567.14	10.8866%	6,661.27	90,228.41	14,384.00	-	25,876.47	-	707.63	-
3. Pest Management	106,831.43	13.9173%	8,515.69	115,347.12	-	9,385.00	33,080.17	-	904.62	-
4. Pest Exclusion	40,228.28	5.2407%	3,206.67	43,434.95	-	-	12,456.67	-	340.65	-
5. Seed Inspection	94,484.11	12.3088%	7,531.48	102,015.59	-	-	29,256.91	-	800.07	-
6. Nursery Inspection	39,987.48	5.2093%	3,187.46	43,174.94	-	-	12,382.04	-	338.60	-
7. Fruit & Vegetable	56,860.13	7.4074%	4,532.42	61,392.55	-	-	17,606.72	-	481.48	-
a. Marketing	6,182.61	0.8054%	492.81	6,675.42	-	-	1,914.36	-	52.35	-
8. Egg Quality Control	8,990.70	1.1713%	716.69	9,707.39	-	-	2,784.07	-	76.13	-
9. Apiary Inspection	5,745.50	0.7485%	457.99	6,203.49	-	-	1,779.12	-	48.65	-
10. Crop Statistics	2,996.90	0.3904%	238.88	3,235.78	-	-	927.95	-	25.38	-
Total CDFA Programs	*$ 543,198.84*	*70.7645%*	*$ 43,299.24*	*$ 586,498.08*	*$ 14,384.00*	*$ 9,385.00*	*$ 168,200.85*	*$ -*	*$ 4,599.68*	*$ 750.00*
DEPARTMENT OF PESTICIDE										
11. Pesticide Use Enforcement	198,667.43	25.8811%	15,836.07	214,503.50	-	4,290.00	61,517.05	-	1,682.27	-
Total DPR Programs	*$ 198,667.43*	*25.8811%*	*$ 15,836.07*	*$ 214,503.50*	*$ -*	*$ 4,290.00*	*$ 61,517.05*	*$ -*	*$ 1,682.27*	*$ -*
OTHER PROGRAMS										
12. a. Non-Regulatory Pest Control	7,157.90	0.9325%	570.58	7,728.48	-	-	2,216.47	-	60.61	-
12. b. Weights and Measures	14,086.60	1.8351%	1,122.86	15,209.46	12,000.00	13,475.00	4,361.87	10,000.00	119.28	-
12. c. Other: Air Pollution	4,504.00	0.5868%	359.05	4,863.05	-	-	1,394.77	-	38.14	-
12. c. Other:	-	0.0000%	-	-	-	-	-	-	-	-
12. c. Other:	-	0.0000%	-	-	-	-	-	-	-	-
Total Other Programs	*$ 25,748.50*	*3.3544%*	*$ 2,052.49*	*$ 27,800.99*	*$ 12,000.00*	*$ 13,475.00*	*$ 7,973.11*	*$ 10,000.00*	*$ 218.03*	*$ -*
Rounding	-		(0.02)	(0.02)	-	-	(0.01)	-	0.02	-
Grand Total	**$ 767,614.77**	**100.0000%**	**$ 61,187.78**	**$ 828,802.55**	**$ 26,384.00**	**$ 27,150.00**	**$ 237,691.00**	**$ 10,000.00**	**$ 6,500.00**	**$ 750.00**

Procedures

Step 12 – Allocate Indirect Other Costs

Other Costs used by or benefiting all employees performing program duties are considered Indirect Other Costs. Indirect Other Costs should be spread to all programs using the Allocation Percentage from column 3, Step 3.

Enter the Total Indirect Other Costs in column 12 just below the header *Indirect Other Costs.*

The Indirect Other Cost is spread to each program by taking the Allocation Percentage from column 3 and multiplying by the Total Indirect Other Costs.
Note: The CDFA Annual Expenditure Report Worksheet contains formulas to calculate the spread of the Indirect Other Costs

Calculation:

Allocation Percentage for Program 1	x	Total Indirect Other Costs	=	Indirect Other Costs Allocated to Program 1

For example, in the chart on the next page, Indirect Other Costs to Program 1 were calculated:

12.6788%	x	$5,000.00	=	$633.94

Excel can cause rounding issues. If necessary, enter in the amount for rounding to make sure the Total Indirect Other Costs allocated to all programs matches the indirect amount to be spread.

Checkpoint: The totals of columns 11 and 12 should equal the total Other Costs shown in the county records for the CAC's office.

Step 12 – Allocate Indirect Other Costs

CDFA Annual Expenditure Report Worksheet

Annual Expenditure Report Worksheet
For Fiscal Year 2013/2014
Period Ending June 30, 2014

Program Activities	(2) Direct Labor Costs	(3) Allocation Percentage	(4) Indirect Labor Costs	(5) Total Labor Dollars (Direct & Indirect)	(6) Extra Help Labor Dollars	(7) Direct Supplies/ Services	(8) Indirect Supplies/ Services	(9) Direct Capital (Fixed) Assets	(10) Indirect Capital (Fixed) Assets	(11) Direct Other Costs	(12) Indirect Other Costs
			$ 61,187.78				$ 237,691.00		$ 6,500.00		$ 5,000.00
DEPARTMENT OF FOOD AND AGRICULTURE											
1. Pest Detection	97,324.56	12.6788%	7,757.88	105,082.44	-	-	30,136.37	-	824.12	750.00	633.94
2. Pest Eradication	83,567.14	10.8866%	6,661.27	90,228.41	14,384.00	-	25,876.47	-	707.63	-	544.33
3. Pest Management	106,831.43	13.9173%	8,515.69	115,347.12	-	9,385.00	33,080.17	-	904.62	-	695.87
4. Pest Exclusion	40,228.28	5.2407%	3,206.67	43,434.95	-	-	12,456.67	-	340.65	-	262.04
5. Seed Inspection	94,484.11	12.3088%	7,531.48	102,015.59	-	-	29,256.91	-	800.07	-	615.44
6. Nursery Inspection	39,987.48	5.2093%	3,187.46	43,174.94	-	-	12,382.04	-	338.60	-	260.47
7. Fruit & Vegetable	56,860.13	7.4074%	4,532.42	61,392.55	-	-	17,606.72	-	481.48	-	370.37
a. Marketing	6,182.61	0.8054%	492.81	6,675.42	-	-	1,914.36	-	52.35	-	40.27
8. Egg Quality Control	8,990.70	1.1713%	716.69	9,707.39	-	-	2,784.07	-	76.13	-	58.57
9. Apiary Inspection	5,745.50	0.7485%	457.99	6,203.49	-	-	1,779.12	-	48.65	-	37.43
10. Crop Statistics	2,996.90	0.3904%	238.88	3,235.78	-	-	927.95	-	25.38	-	19.52
Total CDFA Programs	*$ 543,198.84*	*70.7645%*	*$ 43,299.24*	*$ 586,498.08*	*$ 14,384.00*	*$ 9,385.00*	*$ 168,200.85*	*$ -*	*$ 4,599.68*	*$ 750.00*	*$ 3,538.25*
DEPARTMENT OF PESTICIDE											
11. Pesticide Use Enforcement	198,667.43	25.8811%	15,836.07	214,503.50	-	4,290.00	61,517.05	-	1,682.27	-	1,294.06
Total DPR Programs	*$ 198,667.43*	*25.8811%*	*$ 15,836.07*	*$ 214,503.50*	*$ -*	*$ 4,290.00*	*$ 61,517.05*	*$ -*	*$ 1,682.27*	*$ -*	*$ 1,294.06*
OTHER PROGRAMS											
12. a. Non-Regulatory Pest Control	7,157.90	0.9325%	570.58	7,728.48	-	-	2,216.47	-	60.61	-	46.63
12. b. Weights and Measures	14,086.60	1.8351%	1,122.86	15,209.46	12,000.00	13,475.00	4,361.87	10,000.00	119.28	-	91.76
12. c. Other: Air Pollution	4,504.00	0.5868%	359.05	4,863.05	-	-	1,394.77	-	38.14	-	29.34
12. c. Other:	-	0.0000%	-	-	-	-	-	-	-	-	-
12. c. Other:	-	0.0000%	-	-	-	-	-	-	-	-	-
Total Other Programs	*$ 25,748.50*	*3.3544%*	*$ 2,052.49*	*$ 27,800.99*	*$ 12,000.00*	*$ 13,475.00*	*$ 7,973.11*	*$ 10,000.00*	*$ 218.03*	*$ -*	*$ 167.73*
Rounding	-		(0.02)	(0.02)	-	-	(0.01)	-	0.02	-	(0.04)
Grand Total	**$ 767,614.77**	**100.0000%**	**$ 61,187.78**	**$ 828,802.55**	**$ 26,384.00**	**$ 27,150.00**	**$ 237,691.00**	**$ 10,000.00**	**$ 6,500.00**	**$ 750.00**	**$ 5,000.00**

Procedures

Step 13 – Sub-Total Program Expenditures

Before adding A-87 costs, sub-total columns 5 through 12.

Note: The CDFA Annual Expenditure Report Worksheet contains formulas to calculate the sub-total.

Step 13 – Sub-Total Program Expenditures

CDFA Annual Expenditure Report Worksheet

Annual Expenditure Report Worksheet
For Fiscal Year 2013/2014
Period Ending June 30, 2014

Program Activities	(2) Direct Labor Costs	(3) Allocation Percentage	(4) Indirect Labor Costs	(5) Total Labor Dollars (Direct & Indirect)	(6) Extra Help Labor Dollars	(7) Direct Supplies/ Services	(8) Indirect Supplies/ Services	(9) Direct Capital (Fixed) Assets	(10) Indirect Capital (Fixed) Assets	(11) Direct Other Costs	(12) Indirect Other Costs	(13) Sub-Total Program Expenditures
			$ 61,187.78				$ 237,691.00		$ 6,500.00		$ 5,000.00	
DEPARTMENT OF FOOD AND AGRICULTURE												
1. Pest Detection	97,324.56	12.6788%	7,757.88	105,082.44	-	-	30,136.37	-	824.12	750.00	633.94	137,426.87
2. Pest Eradication	83,567.14	10.8866%	6,661.27	90,228.41	14,384.00	-	25,876.47	-	707.63	-	544.33	131,740.84
3. Pest Management	106,831.43	13.9173%	8,515.69	115,347.12	-	9,385.00	33,080.17	-	904.62	-	695.87	159,412.78
4. Pest Exclusion	40,228.28	5.2407%	3,206.67	43,434.95	-	-	12,456.67	-	340.65	-	262.04	56,494.31
5. Seed Inspection	94,484.11	12.3088%	7,531.48	102,015.59	-	-	29,256.91	-	800.07	-	615.44	132,688.01
6. Nursery Inspection	39,987.48	5.2093%	3,187.46	43,174.94	-	-	12,382.04	-	338.60	-	260.47	56,156.05
7. Fruit & Vegetable	56,860.13	7.4074%	4,532.42	61,392.55	-	-	17,606.72	-	481.48	-	370.37	79,851.12
a. Marketing	6,182.61	0.8054%	492.81	6,675.42	-	-	1,914.36	-	52.35	-	40.27	8,682.40
8. Egg Quality Control	8,990.70	1.1713%	716.69	9,707.39	-	-	2,784.07	-	76.13	-	58.57	12,626.16
9. Apiary Inspection	5,745.50	0.7485%	457.99	6,203.49	-	-	1,779.12	-	48.65	-	37.43	8,068.69
10. Crop Statistics	2,996.90	0.3904%	238.88	3,235.78	-	-	927.95	-	25.38	-	19.52	4,208.63
Total CDFA Programs	*$ 543,198.84*	*70.7645%*	*$ 43,299.24*	*$ 586,498.08*	*$ 14,384.00*	*$ 9,385.00*	*$ 168,200.85*	*$ -*	*$ 4,599.68*	*$ 750.00*	*$ 3,538.25*	*$ 787,355.86*
DEPARTMENT OF PESTICIDE												
11. Pesticide Use Enforcement	198,667.43	25.8811%	15,836.07	214,503.50	-	4,290.00	61,517.05	-	1,682.27	-	1,294.06	283,286.88
Total DPR Programs	*$ 198,667.43*	*25.8811%*	*$ 15,836.07*	*$ 214,503.50*	*$ -*	*$ 4,290.00*	*$ 61,517.05*	*$ -*	*$ 1,682.27*	*$ -*	*$ 1,294.06*	*$ 283,286.88*
OTHER PROGRAMS												
12. a. Non-Regulatory Pest Control	7,157.90	0.9325%	570.58	7,728.48	-	-	2,216.47	-	60.61	-	46.63	10,052.19
12. b. Weights and Measures	14,086.60	1.8351%	1,122.86	15,209.46	12,000.00	13,475.00	4,361.87	10,000.00	119.28	-	91.76	55,257.37
12. c. Other: Air Pollution	4,504.00	0.5868%	359.05	4,863.05	-	-	1,394.77	-	38.14	-	29.34	6,325.30
12. c. Other:	-	0.0000%	-	-	-	-	-	-	-	-	-	-
12. c. Other:	-	0.0000%	-	-	-	-	-	-	-	-	-	-
Total Other Programs	*$ 25,748.50*	*3.3544%*	*$ 2,052.49*	*$ 27,800.99*	*$ 12,000.00*	*$ 13,475.00*	*$ 7,973.11*	*$ 10,000.00*	*$ 218.03*	*$ -*	*$ 167.73*	*$ 71,634.86*
Rounding	-		(0.02)	(0.02)	-	-	(0.01)	-	0.02	-	(0.04)	(0.05)
Grand Total	**$ 767,614.77**	**100.0000%**	**$ 61,187.78**	**$ 828,802.55**	**$ 26,384.00**	**$ 27,150.00**	**$ 237,691.00**	**$ 10,000.00**	**$ 6,500.00**	**$ 750.00**	**$ 5,000.00**	**$ 1,142,277.55**

Procedures

Step 14 – Allocate A-87 (County Administration) Costs

The costs provided by the County Auditor-Controller for Countywide Administration (A-87 Costs) will be allocated to each program using the Allocation Percentage.

Enter the total amount of the A-87 Costs in column 14 just below the header *Allocate A-87 Costs.*

The A-87 Costs is spread to each program by taking the Allocation Percentage from column 3 and multiplying by the total A-87 Costs.
Note: The CDFA Annual Expenditure Report Worksheet contains formulas to calculate the spread to each program.

Calculation:

Allocation Percentage for Program 1	x	A-87 Costs	=	A-87 Cost Allocated to Program 1

For example, in the chart on the next page, A-87 Costs to Program 1 were calculated:

12.6788%	x	$64,837.00	=	$8,220.55

Excel can cause rounding issues. If necessary, enter in the amount for rounding to make sure the total A-87 costs allocated to all programs matches the total amount to be spread.

Step 14 – Allocate A-87 (County Administration) Costs

CDFA Annual Expenditure Report Worksheet

Annual Expenditure Report Worksheet
For Fiscal Year 2013/2014
Period Ending June 30, 2014

Program Activities	(2) Direct Labor Costs	(3) Allocation Percentage	(4) Indirect Labor Costs	(5) Total Labor Dollars (Direct & Indirect)	(6) Extra Help Labor Dollars	(7) Direct Supplies/ Services	(8) Indirect Supplies/ Services	(9) Direct Capital (Fixed) Assets	(10) Indirect Capital (Fixed) Assets	(11) Direct Other Costs	(12) Indirect Other Costs	(13) Sub-Total Program Expenditures	(14) Allocate A-87 Costs
			$ 61,187.78				$ 237,691.00		$ 6,500.00		$ 5,000.00		$ 64,837.00
DEPARTMENT OF FOOD AND AGRICULTURE													
1. Pest Detection	97,324.56	12.6788%	7,757.88	105,082.44	-	-	30,136.37	-	824.12	750.00	633.94	137,426.87	8,220.55
2. Pest Eradication	83,567.14	10.8866%	6,661.27	90,228.41	14,384.00	-	25,876.47	-	707.63	-	544.33	131,740.84	7,058.54
3. Pest Management	106,831.43	13.9173%	8,515.69	115,347.12	-	9,385.00	33,080.17	-	904.62	-	695.87	159,412.78	9,023.56
4. Pest Exclusion	40,228.28	5.2407%	3,206.67	43,434.95	-	-	12,456.67	-	340.65	-	262.04	56,494.31	3,397.91
5. Seed Inspection	94,484.11	12.3088%	7,531.48	102,015.59	-	-	29,256.91	-	800.07	-	615.44	132,688.01	7,980.66
6. Nursery Inspection	39,987.48	5.2093%	3,187.46	43,174.94	-	-	12,382.04	-	338.60	-	260.47	56,156.05	3,377.55
7. Fruit & Vegetable	56,860.13	7.4074%	4,532.42	61,392.55	-	-	17,606.72	-	481.48	-	370.37	79,851.12	4,802.74
a. Marketing	6,182.61	0.8054%	492.81	6,675.42	-	-	1,914.36	-	52.35	-	40.27	8,682.40	522.20
8. Egg Quality Control	8,990.70	1.1713%	716.69	9,707.39	-	-	2,784.07	-	76.13	-	58.57	12,626.16	759.44
9. Apiary Inspection	5,745.50	0.7485%	457.99	6,203.49	-	-	1,779.12	-	48.65	-	37.43	8,068.69	485.30
10. Crop Statistics	2,996.90	0.3904%	238.88	3,235.78	-	-	927.95	-	25.38	-	19.52	4,208.63	253.12
Total CDFA Programs	*$ 543,198.84*	*70.7645%*	*$ 43,299.24*	*$ 586,498.08*	*$ 14,384.00*	*$ 9,385.00*	*$ 168,200.85*	*$ -*	*$ 4,599.68*	*$ 750.00*	*$ 3,538.25*	*$ 787,355.86*	*$ 45,881.57*
DEPARTMENT OF PESTICIDE													
11. Pesticide Use Enforcement	198,667.43	25.8811%	15,836.07	214,503.50	-	4,290.00	61,517.05	-	1,682.27	-	1,294.06	283,286.88	16,780.53
Total DPR Programs	*$ 198,667.43*	*25.8811%*	*$ 15,836.07*	*$ 214,503.50*	*$ -*	*$ 4,290.00*	*$ 61,517.05*	*$ -*	*$ 1,682.27*	*$ -*	*$ 1,294.06*	*$ 283,286.88*	*$ 16,780.53*
OTHER PROGRAMS													
12. a. Non-Regulatory Pest Control	7,157.90	0.9325%	570.58	7,728.48	-	-	2,216.47	-	60.61	-	46.63	10,052.19	604.61
12. b. Weights and Measures	14,086.60	1.8351%	1,122.86	15,209.46	12,000.00	13,475.00	4,361.87	10,000.00	119.28	-	91.76	55,257.37	1,189.82
12. c. Other: Air Pollution	4,504.00	0.5868%	359.05	4,863.05	-	-	1,394.77	-	38.14	-	29.34	6,325.30	380.46
12. c. Other:	-	0.0000%	-	-	-	-	-	-	-	-	-	-	-
12. c. Other:	-	0.0000%	-	-	-	-	-	-	-	-	-	-	-
Total Other Programs	*$ 25,748.50*	*3.3544%*	*$ 2,052.49*	*$ 27,800.99*	*$ 12,000.00*	*$ 13,475.00*	*$ 7,973.11*	*$ 10,000.00*	*$ 218.03*	*$ -*	*$ 167.73*	*$ 71,634.86*	*$ 2,174.89*
Rounding	-		(0.02)	(0.02)	-	-	(0.01)	-	0.02	-	(0.04)	(0.05)	0.01
Grand Total	**$ 767,614.77**	**100.0000%**	**$ 61,187.78**	**$ 828,802.55**	**$ 26,384.00**	**$ 27,150.00**	**$ 237,691.00**	**$ 10,000.00**	**$ 6,500.00**	**$ 750.00**	**$ 5,000.00**	**$ 1,142,277.55**	**$ 64,837.00**

Procedures

Step 15 – Calculate Total Program Expenditures

Total the expenditures for each program by adding columns 13 and 14.

Note: The CDFA Annual Expenditure Report Worksheet contains formulas to calculate the total expenditures.

Step 15 – Calculate Total Program Expenditures

CDFA Annual Expenditure Report Worksheet

Annual Expenditure Report Worksheet
For Fiscal Year 2013/2014
Period Ending June 30, 2014

Program Activities	(2) Direct Labor Costs	(3) Allocation Percentage	(4) Indirect Labor Costs	(5) Total Labor Dollars (Direct & Indirect)	(6) Extra Help Labor Dollars	(7) Direct Supplies/ Services	(8) Indirect Supplies/ Services	(9) Direct Capital (Fixed) Assets	(10) Indirect Capital (Fixed) Assets	(11) Direct Other Costs	(12) Indirect Other Costs	(13) Sub-Total Program Expenditures	(14) Allocate A-87 Costs	(15) Total Program Expenditures
			$ 61,187.78				$ 237,691.00		$ 6,500.00		$ 5,000.00		$ 64,837.00	
DEPARTMENT OF FOOD AND AGRICULTURE														
1. Pest Detection	97,324.56	12.6788%	7,757.88	105,082.44	-	-	30,136.37	-	824.12	750.00	633.94	137,426.87	8,220.55	**$ 145,647.42**
2. Pest Eradication	83,567.14	10.8866%	6,661.27	90,228.41	14,384.00	-	25,876.47	-	707.63	-	544.33	131,740.84	7,058.54	**$ 138,799.38**
3. Pest Management	106,831.43	13.9173%	8,515.69	115,347.12	-	9,385.00	33,080.17	-	904.62	-	695.87	159,412.78	9,023.56	**$ 168,436.34**
4. Pest Exclusion	40,228.28	5.2407%	3,206.67	43,434.95	-	-	12,456.67	-	340.65	-	262.04	56,494.31	3,397.91	**$ 59,892.22**
5. Seed Inspection	94,484.11	12.3088%	7,531.48	102,015.59	-	-	29,256.91	-	800.07	-	615.44	132,688.01	7,980.66	**$ 140,668.67**
6. Nursery Inspection	39,987.48	5.2093%	3,187.46	43,174.94	-	-	12,382.04	-	338.60	-	260.47	56,156.05	3,377.55	**$ 59,533.60**
7. Fruit & Vegetable	56,860.13	7.4074%	4,532.42	61,392.55	-	-	17,606.72	-	481.48	-	370.37	79,851.12	4,802.74	**$ 84,653.86**
a. Marketing	6,182.61	0.8054%	492.81	6,675.42	-	-	1,914.36	-	52.35	-	40.27	8,682.40	522.20	**$ 9,204.60**
8. Egg Quality Control	8,990.70	1.1713%	716.69	9,707.39	-	-	2,784.07	-	76.13	-	58.57	12,626.16	759.44	**$ 13,385.60**
9. Apiary Inspection	5,745.50	0.7485%	457.99	6,203.49	-	-	1,779.12	-	48.65	-	37.43	8,068.69	485.30	**$ 8,553.99**
10. Crop Statistics	2,996.90	0.3904%	238.88	3,235.78	-	-	927.95	-	25.38	-	19.52	4,208.63	253.12	**$ 4,461.75**
Total CDFA Programs	*$ 543,198.84*	*70.7645%*	*$ 43,299.24*	*$ 586,498.08*	*$ 14,384.00*	*$ 9,385.00*	*$ 168,200.85*	*$ -*	*$ 4,599.68*	*$ 750.00*	*$ 3,538.25*	*$ 787,355.86*	*$ 45,881.57*	***$ 833,237.43***
DEPARTMENT OF PESTICIDE														
11. Pesticide Use Enforcement	198,667.43	25.8811%	15,836.07	214,503.50	-	4,290.00	61,517.05	-	1,682.27	-	1,294.06	283,286.88	16,780.53	**$ 300,067.41**
Total DPR Programs	*$ 198,667.43*	*25.8811%*	*$ 15,836.07*	*$ 214,503.50*	*$ -*	*$ 4,290.00*	*$ 61,517.05*	*$ -*	*$ 1,682.27*	*$ -*	*$ 1,294.06*	*$ 283,286.88*	*$ 16,780.53*	***$ 300,067.41***
OTHER PROGRAMS														
12. a. Non-Regulatory Pest Control	7,157.90	0.9325%	570.58	7,728.48	-	-	2,216.47	-	60.61	-	46.63	10,052.19	604.61	**$ 10,656.80**
12. b. Weights and Measures	14,086.60	1.8351%	1,122.86	15,209.46	12,000.00	13,475.00	4,361.87	10,000.00	119.28	-	91.76	55,257.37	1,189.82	**$ 56,447.19**
12. c. Other: Air Pollution	4,504.00	0.5868%	359.05	4,863.05	-	-	1,394.77	-	38.14	-	29.34	6,325.30	380.46	**$ 6,705.76**
12. c. Other:	-	0.0000%	-	-	-	-	-	-	-	-	-	-	-	**$ -**
12. c. Other:	-	0.0000%	-	-	-	-	-	-	-	-	-	-	-	**$ -**
Total Other Programs	*$ 25,748.50*	*3.3544%*	*$ 2,052.49*	*$ 27,800.99*	*$ 12,000.00*	*$ 13,475.00*	*$ 7,973.11*	*$ 10,000.00*	*$ 218.03*	*$ -*	*$ 167.73*	*$ 71,634.86*	*$ 2,174.89*	***$ 73,809.75***
Rounding	-		(0.02)	(0.02)	-	-	(0.01)	-	0.02	-	(0.04)	(0.05)	0.01	**$ (0.04)**
Grand Total	**$ 767,614.77**	**100.0000%**	**$ 61,187.78**	**$ 828,802.55**	**$ 26,384.00**	**$ 27,150.00**	**$ 237,691.00**	**$ 10,000.00**	**$ 6,500.00**	**$ 750.00**	**$ 5,000.00**	**$ 1,142,277.55**	**$ 64,837.00**	**$ 1,207,114.55**

Procedures

Step 16 – Transfer Amounts to the Annual Financial Statement

Transfer the numbers calculated by program from column 15 to the corresponding program on the AFS; form DFA-FS-64-A (REV 2014).

If you have an amount for rounding, transfer this to section *12.c. Other* on the AFS, and label it "Other: Rounding."

Step 16 – Transfer Amounts to the Annual Financial Statement

State of California
Department of Food & Agriculture, Financial Services Branch
DFA-FS-64-A (REV 2014)

County Agricultural Commissioner _____ County
Annual Financial Statement
July 1, 2013 through June 30, 2014

Agricultural Code Program Activities	Report Number	Expenditure	Revenue and Reimbursement
Department of Food and Agriculture			
Environmental Activities			
1. Pest Detection	1	145,647.42	-
2. Pest Eradication	2	138,799.38	-
3. Pest Management	3A - 3B	168,436.34	-
4. Pest Exclusion	4 - 4A	59,892.22	-
Consumer Protection Regulation			
5. Seed Inspection	6	140,668.67	-
6. Nursery Inspection	7	59,533.60	-
7. Fruit & Vegetable	8	84,653.86	-
a. Marketing		9,204.60	-
8. Egg Quality Control	9	13,385.60	-
Special Services			
9. Apiary Inspection	10	8,553.99	-
10. Crop Statistics	ACR	4,461.75	-
Regulatory Support Reimbursement			
A. Unclaimed Refundable Gasoline Tax - FAC 224(d), FAC 224 (g), unspent trapping			-
Sub-Total CDFA Agricultural Code Programs		$ 833,237.43	$ -
Department of Pesticide Regulation			
11. Pesticide Use Enforcement	5	300,067.41	-
Regulatory Support Reimbursement			
B. Unclaimed Refundable Gasoline Tax - FAC 224(a)			-
Sub-Total CDPR Agricultural Code Programs		$ 300,067.41	$ -
Total Agricultural Code Programs		**$ 1,133,304.84**	**$ -**
Other Program Activities			
12. a. Non-Regulatory Pest Control Insect, Disease, Weed Vertebrate		10,656.80	-
12. b. Weights and Measures	CMR & CAR	56,447.19	-
12. c. Other: Air Pollution		6,705.76	-
12. c. Other: Rounding		(0.04)	-
12. c. Other:		-	-
Total Other Programs		**$ 73,809.71**	**$ -**
TOTAL ALL EXPENDITURES, REVENUE, AND REIMBURSEMENTS		**$ 1,207,114.55**	**$ -**

Comments:
* Monthly reports SOD and PDCP/GWSS are dependent on the type of activitiy performed.
* Provide an explanation for fluctuations that have increased or decreased by 30% or more from the previous year's Annual Financial Statement amounts. The explanation(s) should be provided on a separate page.

Procedures

Step 17 – Add Revenue and Reimbursement to the AFS

Enter all revenue and reimbursement to the appropriate lines on the AFS.

Step 17 – Add Revenue and Reimbursement to the AFS

State of California
Department of Food & Agriculture, Financial Services Branch
DFA-FS-64-A (REV 2014)

County Agricultural Commissioner _____ County
Annual Financial Statement
July 1, 2013 through June 30, 2014

Agricultural Code Program Activities	Report Number	Expenditure	Revenue and Reimbursement
Department of Food and Agriculture			
Environmental Activities			
1. Pest Detection	1	145,647.42	98,543.00
2. Pest Eradication	2	138,799.38	120,416.00
3. Pest Management	3A - 3B	168,436.34	105,649.00
4. Pest Exclusion	4 - 4A	59,892.22	21,846.00
Consumer Protection Regulation			
5. Seed Inspection	6	140,668.67	87,167.00
6. Nursery Inspection	7	59,533.60	11,894.00
7. Fruit & Vegetable	8	84,653.86	15,371.00
a. Marketing		9,204.60	2,004.00
8. Egg Quality Control	9	13,385.60	3,846.00
Special Services			
9. Apiary Inspection	10	8,553.99	948.00
10. Crop Statistics	ACR	4,461.75	643.00
Regulatory Support Reimbursement			
A. Unclaimed Refundable Gasoline Tax - FAC 224(d), FAC 224 (g), unspent trapping			176,438.00
Sub-Total CDFA Agricultural Code Programs		$ 833,237.43	$ 644,765.00
Department of Pesticide Regulation			
11. Pesticide Use Enforcement	5	300,067.41	187,364.00
Regulatory Support Reimbursement			
B. Unclaimed Refundable Gasoline Tax - FAC 224(a)			96,487.00
Sub-Total CDPR Agricultural Code Programs		$ 300,067.41	$ 283,851.00
Total Agricultural Code Programs		**$ 1,133,304.84**	**$ 928,616.00**
Other Program Activities			
12. a. Non-Regulatory Pest Control Insect, Disease, Weed Vertebrate		10,656.80	4,384.00
12. b. Weights and Measures	CMR & CAR	56,447.19	23,689.00
12. c. Other: Air Pollution		6,705.76	-
12. c. Other: Rounding		(0.04)	-
12. c. Other:		-	-
Total Other Programs		**$ 73,809.71**	**$ 28,073.00**
TOTAL ALL EXPENDITURES, REVENUE, AND REIMBURSEMENTS		**$ 1,207,114.55**	**$ 956,689.00**

Comments:
* Monthly reports SOD and PDCP/GWSS are dependent on the type of activitiy performed.
* Provide an explanation for fluctuations that have increased or decreased by 30% or more from the previous year's Annual Financial Statement amounts. The explanation(s) should be provided on a separate page.

Procedures

Step 18 – Explanations

Provide an explanation, on a separate page, for fluctuations that have increased or decreased by 30% or more from the previous year's AFS amounts.

Reportable Expenditures and Receipts Report Detailed Procedures

Reportable Expenditures and Receipts Report

Overview

The purpose of the Reportable Expenditures and Receipts Report is to reconcile expenditures, revenue, and reimbursements reported on the AFS to the official county records

The Reportable Expenditures and Receipts Report must be submitted along with the AFS by October 31.

Procedures

Step 1 – Enter Expenditure Amounts to the Reportable Expenditures and Receipts Report

Prepare the Reportable Expenditures and Receipts Report using the official county records for the CAC's office. Expenditures should be grouped into the following categories:

Salaries and Benefits

Services and Supplies

Capital (Fixed) Assets

Other Costs

A-87 Costs

The expenditures should match the AFS spreadsheet, using steps 3 through 15 from the AFS procedures in the following manner:

Salaries and Benefits	total of Columns 5 and 6
Services and Supplies	total of Columns 7 and 8
Capital (Fixed) Assets	total of Columns 9 and 10
Other Costs	total of Columns 11 and 12
A-87 Costs	total from Column 14

Step 2 – Total All Expenditures

The total of the above five expenditure categories should be placed on the Total Expenditures line of the Reportable Expenditures and Receipts Report. This total must match the total expenditures shown on the county records for the CAC's office, the spreadsheet prepared using steps 3 through 15 above, as well as the bottom line expenditure total of the AFS.

Step 3 – Total Revenue and Reimbursement

Using the county records data, place the total of the revenue and reimbursements received, for all programs, on the Total Revenue and Reimbursement line of the Reportable Expenditures and Receipts Report. This number must match the revenue and reimbursements total form the AFS.

Step 4 – Sign Certification

Certify that the data on the Reportable Expenditures and Receipts Report has been reconciled with the County Administrator's Office financial records.

Step 5 – Add Contact Information

Enter name, telephone number, and e-mail address of person preparing the AFS and the Reportable Expenditures and Receipts Report in the spaces provided.

Step 6 – Explanations

Provide an explanation on a separate page for the following:

- Negative amount
- Amount in Item 3, Capital (Fixed) Assets, represent more than 10% of total expenditures
- Amount in Item 4, Other Charges, represent more than 10% of total expenditures
- Fluctuations that have increased or decreased by 30% or more from the previous year

State of California
Department of Food & Agriculture, Financial Services Branch
DFA-FS-64-B (REV 2014)

County Agricultural Commissioner _____ County
Reportable Expenditures and Receipts Report
July 1, 2013 through June 30, 2014

County Agricultural Commisioners Office

Program Cost		Expenditures
1. Salaries and Benefits		855,186.55
2. Services and Supplies		264,841.00
3. Capital (Fixed) Assets		16,500.00
4. Other Charges		5,750.00
Sub-Total (Items 1-4)	$	1,142,277.55
County Administration		
5. A-87 Costs		64,837.00
Total Expenditures	**$**	**1,207,114.55**
Total Revenue and Reimbursements	**$**	**956,689.00**

Step 1

Step 2

Step 3

I certify (or declare) that the data on this report is reconciled with the County's annual financial records

Authorized Signature _____

Title _____

Step 4

County Contact _____

Telephone _____

E-Mail Address _____

Step 5

Provide an explanation (on a separate page) for:
* Any negative amount
* Amount in item 3, Capital (Fixed) Assets, represent more than 10% of Total Expenditures
* Amount in item 4, Other Charges, represent more than 10% of Total Expenditures
* Fluctuations that have increased or decreased by 30% or more from the previous year

Step 6

Comments:
* Total expenditures, revenue, and reimbursements ***must*** agree with Annual Financial Statement, form DFA-FS-64-A (REV 2014)

Example of Completed Annual Financial Statement

State of California
Department of Food & Agriculture, Financial Services Branch
DFA-FS-64-A (REV 2014)

County Agricultural Commissioner EXAMPLE County
Annual Financial Statement
July 1, 2013 through June 30, 2014

Agricultural Code Program Activities	Report Number	Expenditure	Revenue and Reimbursement
Department of Food and Agriculture			
Environmental Activities			
1. Pest Detection	1	145,647.42	98,543.00
2. Pest Eradication	2	138,799.38	120,416.00
3. Pest Management	3A - 3B	168,436.34	105,649.00
4. Pest Exclusion	4 - 4A	59,892.22	21,846.00
Consumer Protection Regulation			
5. Seed Inspection	6	140,668.67	87,167.00
6. Nursery Inspection	7	59,533.60	11,894.00
7. Fruit & Vegetable	8	84,653.86	15,371.00
a. Marketing		9,204.60	2,004.00
8. Egg Quality Control	9	13,385.60	3,846.00
Special Services			
9. Apiary Inspection	10	8,553.99	948.00
10. Crop Statistics	ACR	4,461.75	643.00
Regulatory Support Reimbursement			
A. Unclaimed Refundable Gasoline Tax - FAC 224(d), FAC 224 (g), unspent trapping			176,438.00
Sub-Total CDFA Agricultural Code Programs		$ 833,237.43	$ 644,765.00
Department of Pesticide Regulation			
11. Pesticide Use Enforcement	5	300,067.41	187,364.00
Regulatory Support Reimbursement			
B. Unclaimed Refundable Gasoline Tax - FAC 224(a)			96,487.00
Sub-Total CDPR Agricultural Code Programs		$ 300,067.41	$ 283,851.00
Total Agricultural Code Programs		**$ 1,133,304.84**	**$ 928,616.00**
Other Program Activities			
12. a. Non-Regulatory Pest Control Insect, Disease, Weed Vertebrate		10,656.80	4,384.00
12. b. Weights and Measures	CMR & CAR	56,447.19	23,689.00
12. c. Other: Air Pollution		6,705.76	-
12. c. Other: Rounding		(0.04)	-
12. c. Other:		-	-
Total Other Programs		**$ 73,809.71**	**$ 28,073.00**
TOTAL ALL EXPENDITURES, REVENUE, AND REIMBURSEMENTS		**$ 1,207,114.55**	**$ 956,689.00**

Comments:
* Monthly reports SOD and PDCP/GWSS are dependent on the type of activitiy performed.
* Provide an explanation for fluctuations that have increased or decreased by 30% or more from the previous year's Annual Financial Statement amounts. The explanation(s) should be provided on a separate page.

Example of Completed Reportable Expenditures and Receipts Report

State of California
Department of Food & Agriculture, Financial Services Branch
DFA-FS-64-B (REV 2014)

County Agricultural Commissioner EXAMPLE County
Reportable Expenditures and Receipts Report
July 1, 2013 through June 30, 2014

County Agricultural Commisioners Office Program Cost		Expenditures
1. Salaries and Benefits		855,186.55
2. Services and Supplies		264,841.00
3. Capital (Fixed) Assets		16,500.00
4. Other Charges		5,750.00
Sub-Total (Items 1-4)	$	1,142,277.55
County Administration		
5. A-87 Costs		64,837.00
Total Expenditures	**$**	**1,207,114.55**
Total Revenue and Reimbursements	**$**	**956,689.00**

I certify (or declare) that the data on this report is reconciled with the County's annual financial records

Authorized Signature	*John Smith*
Title	County Agricultural Commissioner
County Contact	John Smith
Telephone	(555) 555-5555
E-Mail Address	John.Smith@ExampleCounty.net

Provide an explanation (on a separate page) for:

* Any negative amount
* Amount in item 3, Capital (Fixed) Assets, represent more than 10% of Total Expenditures
* Amount in item 4, Other Charges, represent more than 10% of Total Expenditures
* Fluctuations that have increased or decreased by 30% or more from the previous year

Comments:

* Total expenditures, revenue, and reimbursements ***must*** agree with Annual Financial Statement, form DFA-FS-64-A (REV 2014)