

COUNTY OF COLUSA

2017-2018 INDIRECT COST ALLOCATION PLAN
PER 2 CFR PART 200 (OMB A87)

ORIGINAL RUN DATE 08/23/2017

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Central Service Departments	1011 BRD OF SUPV	1012 CAO	1023 ASSESSOR	10261 REV/REC	1051 ELECTIONS	1092 ADVERTISING	1103 EE_BENEFITS
BUILDING USE	5,837	5,571	14,738	9,587	1,547	0	0
EQUIPMENT USE	4,842	1,645	4,555	0	21,299	0	0
1021 AUDITOR	12,949	5,196	10,507	3,973	4,558	39	424
1022 TREASURER	3,117	976	3,230	1,765	3,099	57	432
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	5,836	24,753	1,691	0	22,722	0	0
1040 PERSONNEL	0	21,119	10,972	2,067	2,764	0	0
1073 MAINTENANCE	38,063	8,632	20,253	2,390	5,304	0	0
1074 CUSTODIAN	12,639	9,557	18,125	1,712	4,125	0	0
1101 INSURANCE	87	4	24	3	3	0	0
1108 IT	6,726	10,257	9,534	1,084	3,040	0	0
PURCHASING 1109	12,981	5,860	6,375	456	5,498	19	61
Total Allocated	103,077	93,570	100,004	23,037	73,959	115	917
Roll Forward	42,791	57,017	(694)	0	14,567	(350)	506
Cost With Roll Forward	145,868	150,587	99,310	23,037	88,526	(235)	1,423
Adjustments	0	0	0	0	0	0	0
Proposed Costs	145,868	150,587	99,310	23,037	88,526	(235)	1,423

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Central Service Departments	1106 SURVERYOR	1107 REFUNDS	2008 DA SRVP/GRT	20131 JUD DIST	20132 SUP CRT	20133 CRT FAC	2014 GRAND JURY
BUILDING USE	0	0	0	56,495	25,061	0	1,243
EQUIPMENT USE	0	0	0	0	0	0	0
1021 AUDITOR	86	275	0	2,384	0	0	1,839
1022 TREASURER	38	376	0	1,522	0	0	1,615
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	0	0	0	0	509
1040 PERSONNEL	0	0	0	0	0	0	0
1073 MAINTENANCE	0	0	0	17,083	32,912	0	0
1074 CUSTODIAN	0	0	0	1,822	15,224	3,768	0
1101 INSURANCE	2	0	0	34	0	0	0
1108 IT	0	0	0	0	0	0	0
PURCHASING 1109	52	19	29	0	0	0	450
Total Allocated	178	670	29	79,340	73,197	3,768	5,656
Roll Forward	(3,822)	256	0	16,931	17,788	1,700	790
Cost With Roll Forward	(3,644)	926	29	96,271	90,985	5,468	6,446
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(3,644)	926	29	96,271	90,985	5,468	6,446

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Central Service Departments	2016 DIST ATTN	20161 DA WEL/INV	20162 DA IND/GAM 2258	2017 CHILD SUPP 00125	2018 LAW LIBRARY	2019 PUBL DEFEND	2020 COMMUNICTNS
BUILDING USE	0	0	0	0	2,958	0	2,447
EQUIPMENT USE	16,703	0	0	0	0	0	41,030
1021 AUDITOR	12,829	755	0	7,356	6	1,594	7,526
1022 TREASURER	5,615	0	0	2,836	0	1,334	2,085
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	978	0	0	3,355	0	1,738	0
1040 PERSONNEL	11,502	953	0	9,625	0	0	9,706
1073 MAINTENANCE	0	0	0	131	0	0	0
1074 CUSTODIAN	2,744	0	0	0	0	0	0
1101 INSURANCE	31	4	0	20	0	6	6
1108 IT	15,269	894	0	6,994	0	0	3,484
PURCHASING 1109	2,655	130	0	8,629	19	52	222
Total Allocated	68,326	2,736	0	38,946	2,983	4,724	66,506
Roll Forward	(3,873)	2,359	(110)	11,737	(4,425)	1,708	20,693
Cost With Roll Forward	64,453	5,095	(110)	50,683	(1,442)	6,432	87,199
Adjustments	0	0	0	0	0	0	0
Proposed Costs	64,453	5,095	(110)	50,683	(1,442)	6,432	87,199

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Central Service Departments	2021 SHERIFF	20211 SO BAILIFF	SHERIFF-INDIAN GAMING 002339	SHERIFF-BOATING 2024	SHERIFF-CLAMMET GRANT 02344	SHERIFF-CRIME PREVENTION 2023	DRUG PREVENTION 2022
BUILDING USE	32,712	0	0	0	0	0	0
EQUIPMENT USE	145,183	0	0	0	0	0	1,983
1021 AUDITOR	33,108	2,170	109	1,054	0	0	1,182
1022 TREASURER	7,643	451	0	1,559	0	0	1,465
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	37,903	0	0	0	0	0	78
1040 PERSONNEL	47,440	2,383	0	0	0	0	0
1073 MAINTENANCE	87	0	0	0	0	0	0
1074 CUSTODIAN	6,227	0	0	0	0	0	0
1101 INSURANCE	360	1	1	8	0	3	5
1108 IT	25,202	2,234	0	0	0	0	0
PURCHASING 1109	4,161	0	0	0	0	0	61
Total Allocated	340,026	7,239	110	2,621	0	3	4,774
Roll Forward	(44,132)	2,807	(3,256)	0	0	0	0
Cost With Roll Forward	295,894	10,046	(3,146)	2,621	0	3	4,774
Adjustments	0	0	0	0	0	0	0
Proposed Costs	295,894	10,046	(3,146)	2,621	0	3	4,774

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Central Service Departments	2031 JAIL	2033 JUV FAC	2035 PROBATION	20351 PROB IND/GM 2526	20352 LOCAL COMM CORRCTN 2528	20353 COMM CORR TN PRFRM INCENT 2531	2036 VICTIM WITN
BUILDING USE	52,773	0	22,406	0	0	0	0
EQUIPMENT USE	6,677	0	8,955	0	0	0	0
1021 AUDITOR	20,133	844	17,133	0	3,797	1,317	1,366
1022 TREASURER	6,497	225	6,329	0	3,981	2,253	638
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	7,344	0	18,771	0	0	0	0
1040 PERSONNEL	27,559	0	30,014	0	3,860	2,049	1,134
1073 MAINTENANCE	0	0	12,757	0	0	0	0
1074 CUSTODIAN	0	0	44,578	0	0	0	185
1101 INSURANCE	66	0	73	0	5	4	1
1108 IT	7,225	0	21,154	0	3,620	1,921	1,074
PURCHASING 1109	1,988	19	3,181	0	1,263	0	530
Total Allocated	130,262	1,088	185,351	0	16,526	7,544	4,928
Roll Forward	3,358	(171)	19,790	(991)	(206)	1,312	167
Cost With Roll Forward	133,620	917	205,141	(991)	16,320	8,856	5,095
Adjustments	0	0	0	0	0	0	0
Proposed Costs	133,620	917	205,141	(991)	16,320	8,856	5,095

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Central Service Departments	20363 YOUTH OFFEND GNT	CO VICTIM WITNESS SERV-XC 20364	2050 FLD WTR CON	2059 AG ADM SERV	2060 AG COMM	2061 WTR MGT	2065 SITES_PROJ
BUILDING USE	0	0	0	0	0	0	11,710
EQUIPMENT USE	0	0	0	2,528	19,826	909	0
1021 AUDITOR	1,423	613	914	9,045	8,358	1,776	508
1022 TREASURER	638	0	300	2,648	3,324	1,277	225
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	1,649	117	5,855	5,207	12,761
1040 PERSONNEL	1,525	953	0	8,794	11,234	1,358	0
1073 MAINTENANCE	0	0	0	0	0	0	53,902
1074 CUSTODIAN	0	0	0	0	0	0	174
1101 INSURANCE	3	0	0	2	28	1	0
1108 IT	1,431	894	0	4,236	31,907	924	4,858
PURCHASING 1109	0	0	1,687	230	2,858	400	130
Total Allocated	5,020	2,460	4,550	27,600	83,390	11,852	84,268
Roll Forward	(443)	0	3,969	9,902	9,463	10,872	0
Cost With Roll Forward	4,577	2,460	8,519	37,502	92,853	22,724	84,268
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,577	2,460	8,519	37,502	92,853	22,724	84,268

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Central Service Departments	2070 CLERK/RECOR	2071 CORONER	2076 PLANN/BLDG	2077 ANIMAL CTRL	2080 TRAPPER	2081 OES	20811 HOME SECUR
BUILDING USE	5,362	618	1,786	132	0	651	0
EQUIPMENT USE	5,414	124	9,942	2,008	0	1,712	0
1021 AUDITOR	6,490	2,729	5,174	3,772	109	2,234	303
1022 TREASURER	1,747	2,198	2,103	3,550	57	1,803	320
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	6,490	0	57,985	0	0	786	0
1040 PERSONNEL	4,036	953	12,140	1,915	0	1,167	0
1073 MAINTENANCE	9,887	0	3,375	0	0	0	0
1074 CUSTODIAN	25,913	0	9,332	0	0	0	0
1101 INSURANCE	9	1	82	17	0	2	0
1108 IT	8,503	894	10,333	1,786	0	1,120	0
PURCHASING 1109	2,501	409	942	225	19	122	0
Total Allocated	76,352	7,926	113,194	13,405	185	9,597	623
Roll Forward	(28,916)	759	25,176	(1,271)	92	(14,793)	382
Cost With Roll Forward	47,436	8,685	138,370	12,134	277	(5,196)	1,005
Adjustments	0	0	0	0	0	0	0
Proposed Costs	47,436	8,685	138,370	12,134	277	(5,196)	1,005

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Central Service Departments	2083 PUBLIC ADMN	CCEA 2232	DA INDIAN GAMING 002258	SHERIFF-SLESF 002340	COMM CORRECTION PERF INCENTIVE	ROADS 3010	4010 BH ADMIN SV 106
BUILDING USE	180	0	0	0	0	3,541	0
EQUIPMENT USE	0	0	6,745	0	0	0	0
1021 AUDITOR	298	0	74	787	1,730	0	11,453
1022 TREASURER	320	0	38	976	2,253	0	1,991
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	0	0	0	0	21,172
1040 PERSONNEL	29	0	0	0	0	0	14,807
1073 MAINTENANCE	225	0	0	0	0	0	8,824
1074 CUSTODIAN	619	0	249	0	0	0	18,330
1101 INSURANCE	0	0	4	0	0	0	222
1108 IT	63	0	0	0	0	0	6,257
PURCHASING 1109	107	72	0	209	113	0	1,203
Total Allocated	1,841	72	7,110	1,972	4,096	3,541	84,259
Roll Forward	(28)	0	0	0	0	0	4,483
Cost With Roll Forward	1,813	72	7,110	1,972	4,096	3,541	88,742
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,813	72	7,110	1,972	4,096	3,541	88,742

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Central Service Departments	4011 SUBST ABUSE 106	4012 HEALTH 108	4013 MNTH HLTH 106	40131 MH SERV FND 2936	40132 MHSA EDUC & TRAIN 2939	40133 MHSA 2940	40134 MHSA 2942
BUILDING USE	0	2,406	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
1021 AUDITOR	7,460	16,102	43,094	5,231	157	1,754	156
1022 TREASURER	5,746	6,967	9,897	2,516	150	1,653	94
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	1,139	4,609	2,238	157	157	0	0
1040 PERSONNEL	1,176	19,095	45,818	0	0	0	0
1073 MAINTENANCE	3,806	33,899	11,369	1,264	0	0	0
1074 CUSTODIAN	7,908	1,410	23,615	2,624	0	0	0
1101 INSURANCE	9	18	423	0	0	0	0
1108 IT	894	2,323	70,677	0	0	0	0
PURCHASING 1109	234	2,879	6,785	81	19	37	9
Total Allocated	28,372	89,708	213,916	11,873	483	3,444	259
Roll Forward	3,918	26,946	1,620	(485)	117	3,205	(146)
Cost With Roll Forward	32,290	116,654	215,536	11,388	600	6,649	113
Adjustments	0	0	0	0	0	0	0
Proposed Costs	32,290	116,654	215,536	11,388	600	6,649	113

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Central Service Departments	40135 MHSA 2941	40136 MHSA 2943	MHSA-HOUSING, DEPT SAFE HEAVEN 002940 002947	4015 AIR POLLUT 130 PROJECT 7198	4019 ENVIR HLTH 108	4023 AMBULANCE 108
BUILDING USE	0	0	0	0	0	2,798
EQUIPMENT USE	0	0	0	0	0	0
1021 AUDITOR	286	52	126	0	3,378	6,389
1022 TREASURER	57	0	170	0	1,709	3,888
1026 REV/RECOVER	0	0	0	0	0	0
1031 CNTY CNSL	0	0	0	0	1,652	7,256
1040 PERSONNEL	0	0	0	0	3,042	8,264
1073 MAINTENANCE	0	0	0	4,009	0	0
1074 CUSTODIAN	0	0	572	0	0	0
1101 INSURANCE	0	0	0	0	7	9
1108 IT	0	0	0	0	2,681	669
PURCHASING 1109	28	9	0	0	654	659
Total Allocated	371	61	868	4,009	13,123	27,134
Roll Forward	299	(134)	0	0	(2,415)	8,774
Cost With Roll Forward	670	(73)	868	4,009	10,708	35,908
Adjustments	0	0	0	0	0	0
Proposed Costs	670	(73)	868	4,009	10,708	35,908

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Central Service Departments	CALIF CHILDRNS SRV 4031	5010 DHHS ADMIN 108	5011 WELFARE 108	5032 INDG BURIAL	5033 SR NUTRITON 108	5041 JUV CRT WRD	5051 VET SERV
BUILDING USE	0	877	3,410	0	0	0	67
EQUIPMENT USE	0	0	0	0	3,190	0	659
1021 AUDITOR	78	12,289	54,581	21	2,336	202	860
1022 TREASURER	75	5,070	11,850	38	1,390	357	282
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	9,433	25,484	78	3,147	0	1,753
1040 PERSONNEL	0	17,847	6,088	0	1,906	0	953
1073 MAINTENANCE	0	0	66,116	0	0	0	0
1074 CUSTODIAN	0	496	3,250	0	0	0	39
1101 INSURANCE	0	9	293	0	3	0	3
1108 IT	0	8,927	6,564	0	267	0	894
PURCHASING 1109	0	1,381	17,343	135	363	33	531
Total Allocated	153	56,329	194,979	272	12,602	592	6,041
Roll Forward	0	(4,289)	25,874	157	9,110	(357)	(7,224)
Cost With Roll Forward	153	52,040	220,853	429	21,712	235	(1,183)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	153	52,040	220,853	429	21,712	235	(1,183)

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Central Service Departments	5061 SR CITIZENS	6012 SUPT OF SCH	6021 LIBRARY	ADULT LITERACY 6022	6023 FAMILY LIT	6031 AG EXTENS	COUNTYWIDE RECREATION 7013
BUILDING USE	0	0	1,657	4	0	0	0
EQUIPMENT USE	0	0	12,381	1,390	0	4,120	0
1021 AUDITOR	244	2	12,259	373	0	3,437	0
1022 TREASURER	225	0	7,249	320	0	2,066	0
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	40	0	5,612	0	0	40	0
1040 PERSONNEL	0	0	16,086	0	0	2,868	0
1073 MAINTENANCE	8,677	143	79,601	320	0	0	0
1074 CUSTODIAN	7,151	331	38,120	1,649	0	0	0
1101 INSURANCE	2	4	63	1	0	26	0
1108 IT	0	0	21,807	0	0	3,018	0
PURCHASING 1109	52	52	3,827	551	0	107	0
Total Allocated	16,391	532	198,662	4,608	0	15,682	0
Roll Forward	11,516	(11,780)	(100,364)	382	0	7,660	0
Cost With Roll Forward	27,907	(11,248)	98,298	4,990	0	23,342	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	27,907	(11,248)	98,298	4,990	0	23,342	0

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	7032 COL VET	7033 MAX VET	7034 PRIN VET	7035 WMS VET	110 PUBLIC WORKS 3010	121 BLDG FUND 1080	151 FISH/GAME 2078
BUILDING USE	432	298	0	8,333	935	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
1021 AUDITOR	212	356	2	353	51,199	743	168
1022 TREASURER	376	451	0	658	15,981	150	94
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	0	0	20,924	0	0
1040 PERSONNEL	0	0	0	0	48,308	0	0
1073 MAINTENANCE	5,870	871	0	175	9,695	0	0
1074 CUSTODIAN	0	0	0	0	20,448	0	0
1101 INSURANCE	4	8	0	3	677	0	15
1108 IT	0	0	0	0	18,790	0	0
PURCHASING 1109	52	52	52	52	6,234	74	432
Total Allocated	6,946	2,036	54	9,574	193,191	967	709
Roll Forward	(66)	(963)	(1,671)	7,631	3,410	297	(342)
Cost With Roll Forward	6,880	1,073	(1,617)	17,205	196,601	1,264	367
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,880	1,073	(1,617)	17,205	196,601	1,264	367

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Central Service Departments	154 PARK & REC 7011	FUND 00156 MIGRANT FARM HOUSING	4006 EAST_PARK_R	447 SOLID WASTE 4000	465 LOCAL TRNSP 4020	OLD FUND 468 AIRPORT 4001	491 LOC TRAN PL 4022
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
1021 AUDITOR	0	8,131	2,001	3,212	1,820	2,375	763
1022 TREASURER	0	3,475	826	789	38	2,085	1,033
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	1,139	1,531	0	3,573	523	40
1040 PERSONNEL	0	2,320	1,933	59	0	139	0
1073 MAINTENANCE	0	0	0	0	0	55	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 INSURANCE	0	85	4	53	0	25	0
1108 IT	0	2,021	1,786	0	0	0	0
PURCHASING 1109	0	2,322	70	70	19	269	19
Total Allocated	0	19,493	8,151	4,183	5,450	5,471	1,855
Roll Forward	(4,576)	(9,172)	0	(7,144)	4,162	(4,930)	739
Cost With Roll Forward	(4,576)	10,321	8,151	(2,961)	9,612	541	2,594
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(4,576)	10,321	8,151	(2,961)	9,612	541	2,594

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Central Service Departments	493 TRANSIT AGN 4002	496 HISTOR RCRD 7427	848 LAFCO 4060	878 IHSS PUB AU 7526	OUTSIDE AGENCIES	SubTotal	Direct Billed
BUILDING USE	0	0	0	0	23,393	301,965	0
EQUIPMENT USE	0	0	0	0	0	323,820	0
1021 AUDITOR	14,248	0	1,212	332	153,856	624,856	10,214
1022 TREASURER	5,183	0	921	282	94,978	275,254	0
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	4,633	0	0	1,257	8,104	342,219	12,870
1040 PERSONNEL	3,010	0	0	15	199	421,184	0
1073 MAINTENANCE	0	0	0	0	37,582	477,277	0
1074 CUSTODIAN	0	0	0	0	145	283,081	0
1101 INSURANCE	84	0	0	0	18	2,978	0
1108 IT	1,844	0	0	0	2,009	338,089	0
PURCHASING 1109	233	0	56	267	2,306	114,337	0
Total Allocated	29,235	0	2,189	2,153	322,590	3,505,060	23,084
Roll Forward	(7,049)	0	359	(1,943)	151,408	279,258	0
Cost With Roll Forward	22,186	0	2,548	210	473,998	3,784,318	23,084
Adjustments	0	0	0	0	0	0	0
Proposed Costs	22,186	0	2,548	210	473,998	3,784,318	23,084

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Allocated Costs By Department

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Central Service Departments	Unallocated	Total
BUILDING USE	0	301,965
EQUIPMENT USE	0	323,820
1021 AUDITOR	558,615	1,193,685
1022 TREASURER	58,636	333,890
1026 REV/RECOVER	0	0
1031 CNTY CNSL	123,252	478,341
1040 PERSONNEL	16,800	437,984
1073 MAINTENANCE	20,347	497,624
1074 CUSTODIAN	16,924	300,005
1101 INSURANCE	6,300	9,278
1108 IT	28,644	366,733
PURCHASING 1109	5,950	120,287
Total Allocated	835,468	4,363,612
Roll Forward	0	279,258
Cost With Roll Forward	835,468	4,642,870
Adjustments	0	0
Proposed Costs	835,468	4,642,870

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Receiving Departments	Final Costs Fiscal 2018	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
1011 BRD OF SUPV	103,077	60,286	42,791	145,868	0	145,868
1012 CAO	93,570	36,553	57,017	150,587	0	150,587
1023 ASSESSOR	100,004	100,698	(694)	99,310	0	99,310
10261 REV/REC	23,037	NA	NA	23,037	0	23,037
1051 ELECTIONS	73,959	59,392	14,567	88,526	0	88,526
1092 ADVERTISING	115	465	(350)	(235)	0	(235)
1103 EE_BENEFITS	917	411	506	1,423	0	1,423
1106 SURVERYOR	178	4,000	(3,822)	(3,644)	0	(3,644)
1107 REFUNDS	670	414	256	926	0	926
2008 DA SRVP/GRT	29	NA	NA	29	0	29
20131 JUD DIST	79,340	62,409	16,931	96,271	0	96,271
20132 SUP CRT	73,197	55,409	17,788	90,985	0	90,985
20133 CRT FAC	3,768	2,068	1,700	5,468	0	5,468
2014 GRAND JURY	5,656	4,866	790	6,446	0	6,446
2016 DIST ATTN	68,326	72,199	(3,873)	64,453	0	64,453
20161 DA WEL/INV	2,736	377	2,359	5,095	0	5,095
20162 DA IND/GAM 2258	0	110	(110)	(110)	0	(110)
2017 CHILD SUPP 00125	38,946	27,209	11,737	50,683	0	50,683
2018 LAW LIBRARY	2,983	7,408	(4,425)	(1,442)	0	(1,442)
2019 PUBL DEFEND	4,724	3,016	1,708	6,432	0	6,432
2020 COMMUNICTNS	66,506	45,813	20,693	87,199	0	87,199
2021 SHERIFF	340,026	384,158	(44,132)	295,894	0	295,894
20211 SO BAILIFF	7,239	4,432	2,807	10,046	0	10,046
SHERIFF-INDIAN GAMING 002339	110	3,366	(3,256)	(3,146)	0	(3,146)
SHERIFF-BOATING 2024	2,621	NA	NA	2,621	0	2,621
SHERIFF-CLAMMET GRANT 02344	0	NA	NA	0	0	0
SHERIFF-CRIME PREVENTION 2023	3	NA	NA	3	0	3
DRUG PREVENTTION 2022	4,774	NA	NA	4,774	0	4,774
2031 JAIL	130,262	126,904	3,358	133,620	0	133,620
2033 JUV FAC	1,088	1,259	(171)	917	0	917
2035 PROBATION	185,351	165,561	19,790	205,141	0	205,141
20351 PROB IND/GM 2526	0	991	(991)	(991)	0	(991)
20352 LOCAL COMM CORRCTN 2528	16,526	16,732	(206)	16,320	0	16,320
20353 COMM CORRTN PRFRM	7,544	6,232	1,312	8,856	0	8,856
2036 VICTIM WITN	4,928	4,761	167	5,095	0	5,095
20363 YOUTH OFFEND GNT	5,020	5,463	(443)	4,577	0	4,577
CO VICTIM WITNESS SERV-XC	2,460	NA	NA	2,460	0	2,460
2050 FLD WTR CON	4,550	581	3,969	8,519	0	8,519

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Receiving Departments	Final Costs Fiscal 2018	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
2059 AG ADM SERV	27,600	17,698	9,902	37,502	0	37,502
2060 AG COMM	83,390	73,927	9,463	92,853	0	92,853
2061 WTR MGT	11,852	980	10,872	22,724	0	22,724
2065 SITES_PROJ	84,268	NA	NA	84,268	0	84,268
2070 CLERK/RECOR	76,352	105,268	(28,916)	47,436	0	47,436
2071 CORONER	7,926	7,167	759	8,685	0	8,685
2076 PLANN/BLDG	113,194	88,018	25,176	138,370	0	138,370
2077 ANIMAL CTRL	13,405	14,676	(1,271)	12,134	0	12,134
2080 TRAPPER	185	93	92	277	0	277
2081 OES	9,597	24,390	(14,793)	(5,196)	0	(5,196)
20811 HOME SECUR	623	241	382	1,005	0	1,005
2083 PUBLIC ADMN	1,841	1,869	(28)	1,813	0	1,813
CCEA 2232	72	NA	NA	72	0	72
DA INDIAN GAMING 002258	7,110	NA	NA	7,110	0	7,110
SHERIFF-SLESF 002340	1,972	NA	NA	1,972	0	1,972
COMM CORRECTION PERF	4,096	NA	NA	4,096	0	4,096
ROADS 3010	3,541	NA	NA	3,541	0	3,541
4010 BH ADMIN SV 106	84,259	79,776	4,483	88,742	0	88,742
4011 SUBST ABUSE 106	28,372	24,454	3,918	32,290	0	32,290
4012 HEALTH 108	89,708	62,762	26,946	116,654	0	116,654
4013 MNTH HLTH 106	213,916	212,296	1,620	215,536	0	215,536
40131 MH SERV FND 2936	11,873	12,358	(485)	11,388	0	11,388
40132 MHSA EDUC & TRAIN 2939	483	366	117	600	0	600
40133 MHSA 2940	3,444	239	3,205	6,649	0	6,649
40134 MHSA 2942	259	405	(146)	113	0	113
40135 MHSA 2941	371	72	299	670	0	670
40136 MHSA 2943	61	195	(134)	(73)	0	(73)
MHSA-HOUSING, DEPT 002947	868	NA	NA	868	0	868
SAFE HEAVEN 002940 PROJECT	4,009	NA	NA	4,009	0	4,009
4015 AIR POLLUT 130	13,123	15,538	(2,415)	10,708	0	10,708
4019 ENVIR HLTH 108	27,134	18,360	8,774	35,908	0	35,908
4023 AMBULANCE 108	4,826	1,996	2,830	7,656	0	7,656
CALIF CHILDRNS SRV 4031	153	NA	NA	153	0	153
5010 DHHS ADMIN 108	56,329	60,618	(4,289)	52,040	0	52,040
5011 WELFARE 108	194,979	169,105	25,874	220,853	0	220,853
5032 INDG BURIAL	272	115	157	429	0	429
5033 SR NUTRITON 108	12,602	3,492	9,110	21,712	0	21,712
5041 JUV CRT WRD	592	949	(357)	235	0	235

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Receiving Departments	Final Costs Fiscal 2018	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
5051 VET SERV	6,041	13,265	(7,224)	(1,183)	0	(1,183)
5061 SR CITIZENS	16,391	4,875	11,516	27,907	0	27,907
6012 SUPT OF SCH	532	12,312	(11,780)	(11,248)	0	(11,248)
6021 LIBRARY	198,662	299,026	(100,364)	98,298	0	98,298
ADULT LITERACY 6022	4,608	4,226	382	4,990	0	4,990
6023 FAMILY LIT	0	NA	NA	0	0	0
6031 AG EXTENS	15,682	8,022	7,660	23,342	0	23,342
COUNTYWIDE RECREATION 7013	0	NA	NA	0	0	0
7032 COL VET	6,946	7,012	(66)	6,880	0	6,880
7033 MAX VET	2,036	2,999	(963)	1,073	0	1,073
7034 PRIN VET	54	1,725	(1,671)	(1,617)	0	(1,617)
7035 WMS VET	9,574	1,943	7,631	17,205	0	17,205
110 PUBLIC WORKS 3010	193,191	189,781	3,410	196,601	0	196,601
121 BLDG FUND 1080	967	670	297	1,264	0	1,264
151 FISH/GAME 2078	709	1,051	(342)	367	0	367
154 PARK & REC 7011	0	4,576	(4,576)	(4,576)	0	(4,576)
FUND 00156 MIGRANT FARM	19,493	28,665	(9,172)	10,321	0	10,321
4006 EAST_PARK_R	8,151	NA	NA	8,151	0	8,151
447 SOLID WASTE 4000	4,183	11,327	(7,144)	(2,961)	0	(2,961)
465 LOCAL TRNSP 4020	5,450	1,288	4,162	9,612	0	9,612
OLD FUND 468 AIRPORT 4001	5,471	10,401	(4,930)	541	0	541
491 LOC TRAN PL 4022	1,855	1,116	739	2,594	0	2,594
493 TRANSIT AGN 4002	29,235	36,284	(7,049)	22,186	0	22,186
496 HISTOR RCRD 7427	0	NA	NA	0	0	0
848 LAFCO 4060	2,189	1,830	359	2,548	0	2,548
878 IHSS PUB AU 7526	2,153	4,096	(1,943)	210	0	210
OUTSIDE AGENCIES	322,590	171,182	151,408	473,998	0	473,998
SubTotal	3,505,060	3,078,638	279,258	3,784,318	0	3,784,318
Direct Billed	23,084					23,084
Unallocated	835,468					835,468
Total	4,363,612					4,642,870

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Summary Of Allocated Costs

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Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE	341,195	0	
EQUIPMENT USE	380,025	0	
1021 AUDITOR	1,260,645	(120,028)	
1022 TREASURER	508,204	(195,123)	
1026 REV/RECOVER	0	0	
1031 CNTY CNSL	539,692	(41,577)	
1040 PERSONNEL	444,361	(38,078)	
1073 MAINTENANCE	1,233,071	(742,978)	
1074 CUSTODIAN	329,677	0	
1101 INSURANCE	162,162	(168,892)	
1108 IT	406,414	(35,882)	
PURCHASING 1109	684,114	(583,390)	
1011 BRD OF SUPV			103,077
1012 CAO			93,570
1023 ASSESSOR			100,004
10261 REV/REC			23,037
1051 ELECTIONS			73,959
1092 ADVERTISING			115
1103 EE_BENEFITS			917
1106 SURVERYOR			178
1107 REFUNDS			670
2008 DA SRVP/GRT			29
20131 JUD DIST			79,340
20132 SUP CRT			73,197
20133 CRT FAC			3,768
2014 GRAND JURY			5,656
2016 DIST ATTNV			68,326
20161 DA WEL/INV			2,736
20162 DA IND/GAM 2258			0
2017 CHILD SUPP 00125			38,946
2018 LAW LIBRARY			2,983
2019 PUBL DEFEND			4,724
2020 COMMUNICTNS			66,506
2021 SHERIFF			340,026
20211 SO BAILIFF			7,239
SHERIFF-INDIAN GAMING 002339			110
SHERIFF-BOATING 2024			2,621
SHERIFF-CLAMMET GRANT 02344			0
SHERIFF-CRIME PREVENTION 2023			3
DRUG PREVENTTION 2022			4,774

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Department	Total Expenditures	Cost Adjustments	Total Allocated
2031 JAIL			130,262
2033 JUV FAC			1,088
2035 PROBATION			185,351
20351 PROB IND/GM 2526			0
20352 LOCAL COMM CORRCTN 2528			16,526
20353 COMM CORRTN PRFRM INCENT 2531			7,544
2036 VICTIM WITN			4,928
20363 YOUTH OFFEND GNT			5,020
CO VICTIM WITNESS SERV-XC 20364			2,460
2050 FLD WTR CON			4,550
2059 AG ADM SERV			27,600
2060 AG COMM			83,390
2061 WTR MGT			11,852
2065 SITES_PROJ			84,268
2070 CLERK/RECOR			76,352
2071 CORONER			7,926
2076 PLANN/BLDG			113,194
2077 ANIMAL CTRL			13,405
2080 TRAPPER			185
2081 OES			9,597
20811 HOME SECUR			623
2083 PUBLIC ADMN			1,841
CCEA 2232			72
DA INDIAN GAMING 002258			7,110
SHERIFF-SLESF 002340			1,972
COMM CORRECTION PERF INCENTIVE 002531			4,096
ROADS 3010			3,541
4010 BH ADMIN SV 106			84,259
4011 SUBST ABUSE 106			28,372
4012 HEALTH 108			89,708
4013 MNTH HLTH 106			213,916
40131 MH SERV FND 2936			11,873
40132 MHSA EDUC & TRAIN 2939			483
40133 MHSA 2940			3,444
40134 MHSA 2942			259
40135 MHSA 2941			371
40136 MHSA 2943			61
MHSA-HOUSING, DEPT 002947			868
SAFE HEAVEN 002940 PROJECT 7198			4,009
4015 AIR POLLUT 130			13,123
4019 ENVIR HLTH 108			27,134

All Monetary Values Are \$ Dollars

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COLUSA COUNTY
Summary Of Allocated Costs

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Department	Total Expenditures	Cost Adjustments	Total Allocated	
4023 AMBULANCE 108			4,826	
CALIF CHILDRENS SRV 4031			153	
5010 DHHS ADMIN 108			56,329	
5011 WELFARE 108			194,979	
5032 INDG BURIAL			272	
5033 SR NUTRITON 108			12,602	
5041 JUV CRT WRD			592	
5051 VET SERV			6,041	
5061 SR CITIZENS			16,391	
6012 SUPT OF SCH			532	
6021 LIBRARY			198,662	
ADULT LITERACY 6022			4,608	
6023 FAMILY LIT			0	
6031 AG EXTENS			15,682	
COUNTYWIDE RECREATION 7013			0	
7032 COL VET			6,946	
7033 MAX VET			2,036	
7034 PRIN VET			54	
7035 WMS VET			9,574	
110 PUBLIC WORKS 3010			193,191	
121 BLDG FUND 1080			967	
151 FISH/GAME 2078			709	
154 PARK & REC 7011			0	
FUND 00156 MIGRANT FARM HOUSING			19,493	
4006 EAST_PARK_R			8,151	
447 SOLID WASTE 4000			4,183	
465 LOCAL TRNSP 4020			5,450	
OLD FUND 468 AIRPORT 4001			5,471	
491 LOC TRAN PL 4022			1,855	
493 TRANSIT AGN 4002			29,235	
496 HISTOR RCRD 7427			0	
848 LAFCO 4060			2,189	
878 IHSS PUB AU 7526			2,153	
OUTSIDE AGENCIES			322,590	
Direct Billed Total			23,084	
Unallocated Total			835,468	
Totals	6,289,560	(1,925,948)	4,363,612	Deviation 0

All Monetary Values Are \$ Dollars

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Department	BUILDING USE	EQUIPMENT USE	1021 AUDITOR	1022 TREASURER	1026 REV/RECOVER	1031 CNTY CNSL	1040 PERSONNEL
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
BUILDING USE	(341,195)	0	0	0	0	0	0
EQUIPMENT USE	0	(380,025)	0	0	0	0	0
1021 AUDITOR	7,751	4,958	(1,238,475)	1,943	0	13,670	17,825
1022 TREASURER	1,870	1,848	4,764	(355,177)	0	1,553	5,438
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	443	3,403	4,104	2,779	0	(530,238)	3,601
1040 PERSONNEL	23,230	2,029	4,338	1,690	0	18,948	(485,986)
1073 MAINTENANCE	2,086	21,891	9,510	4,770	0	786	3,993
1074 CUSTODIAN	1,525	3,877	7,272	1,728	0	0	4,412
1101 INSURANCE	238	0	4,253	1,672	0	2,702	3,834
1108 IT	822	15,834	3,925	1,465	0	378	3,812
PURCHASING 1109	1,265	2,365	6,624	5,240	0	13,860	5,087
1011 BRD OF SUPV	5,837	4,842	12,949	3,117	0	5,836	0
1012 CAO	5,571	1,645	5,196	976	0	24,753	21,119
1023 ASSESSOR	14,738	4,555	10,507	3,230	0	1,691	10,972
10261 REV/REC	9,587	0	3,973	1,765	0	0	2,067
1051 ELECTIONS	1,547	21,299	4,558	3,099	0	22,722	2,764
1092 ADVERTISING	0	0	39	57	0	0	0
1103 EE_BENEFITS	0	0	424	432	0	0	0
1106 SURVERYOR	0	0	86	38	0	0	0
1107 REFUNDS	0	0	275	376	0	0	0
2008 DA SRVP/GRT	0	0	0	0	0	0	0
20131 JUD DIST	56,495	0	2,384	1,522	0	0	0
20132 SUP CRT	25,061	0	0	0	0	0	0
20133 CRT FAC	0	0	0	0	0	0	0
2014 GRAND JURY	1,243	0	1,839	1,615	0	509	0
2016 DIST ATTNV	0	16,703	12,829	5,615	0	978	11,502
20161 DA WEL/INV	0	0	755	0	0	0	953
20162 DA IND/GAM 2258	0	0	0	0	0	0	0
2017 CHILD SUPP 00125	0	0	7,356	2,836	0	3,355	9,625
2018 LAW LIBRARY	2,958	0	6	0	0	0	0
2019 PUBL DEFEND	0	0	1,594	1,334	0	1,738	0
2020 COMMUNICTNS	2,447	41,030	7,526	2,085	0	0	9,706
2021 SHERIFF	32,712	145,183	33,108	7,643	0	37,903	47,440
20211 SO BAILIFF	0	0	2,170	451	0	0	2,383
SHERIFF-INDIAN GAMING	0	0	109	0	0	0	0
SHERIFF-BOATING 2024	0	0	1,054	1,559	0	0	0
SHERIFF-CLAMMET GRANT	0	0	0	0	0	0	0
SHERIFF-CRIME	0	0	0	0	0	0	0
DRUG PREVENTTION 2022	0	1,983	1,182	1,465	0	78	0

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COLUSA COUNTY
Detail Of Allocated Costs

2017-2018 COST ALLOCATION PLAN

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Detail

Department	BUILDING USE	EQUIPMENT USE	1021 AUDITOR	1022 TREASURER	1026 REV/RECOVER	1031 CNTY CNSL	1040 PERSONNEL
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
2031 JAIL	52,773	6,677	20,133	6,497	0	7,344	27,559
2033 JUV FAC	0	0	844	225	0	0	0
2035 PROBATION	22,406	8,955	17,133	6,329	0	18,771	30,014
20351 PROB IND/GM 2526	0	0	0	0	0	0	0
20352 LOCAL COMM	0	0	3,797	3,981	0	0	3,860
20353 COMM CORR TN	0	0	1,317	2,253	0	0	2,049
2036 VICTIM WITN	0	0	1,366	638	0	0	1,134
20363 YOUTH OFFEND GNT	0	0	1,423	638	0	0	1,525
CO VICTIM WITNESS	0	0	613	0	0	0	953
2050 FLD WTR CON	0	0	914	300	0	1,649	0
2059 AG ADM SERV	0	2,528	9,045	2,648	0	117	8,794
2060 AG COMM	0	19,826	8,358	3,324	0	5,855	11,234
2061 WTR MGT	0	909	1,776	1,277	0	5,207	1,358
2065 SITES_PROJ	11,710	0	508	225	0	12,761	0
2070 CLERK/RECOR	5,362	5,414	6,490	1,747	0	6,490	4,036
2071 CORONER	618	124	2,729	2,198	0	0	953
2076 PLANN/BLDG	1,786	9,942	5,174	2,103	0	57,985	12,140
2077 ANIMAL CTRL	132	2,008	3,772	3,550	0	0	1,915
2080 TRAPPER	0	0	109	57	0	0	0
2081 OES	651	1,712	2,234	1,803	0	786	1,167
20811 HOME SECUR	0	0	303	320	0	0	0
2083 PUBLIC ADMN	180	0	298	320	0	0	29
CCEA 2232	0	0	0	0	0	0	0
DA INDIAN GAMING 002258	0	6,745	74	38	0	0	0
SHERIFF-SLESF 002340	0	0	787	976	0	0	0
COMM CORRECTION PERF	0	0	1,730	2,253	0	0	0
ROADS 3010	3,541	0	0	0	0	0	0
4010 BH ADMIN SV 106	0	0	11,453	1,991	0	21,172	14,807
4011 SUBST ABUSE 106	0	0	7,460	5,746	0	1,139	1,176
4012 HEALTH 108	2,406	0	16,102	6,967	0	4,609	19,095
4013 MNTH HLTH 106	0	0	43,094	9,897	0	2,238	45,818
40131 MH SERV FND 2936	0	0	5,231	2,516	0	157	0
40132 MHSA EDUC & TRAIN	0	0	157	150	0	157	0
40133 MHSA 2940	0	0	1,754	1,653	0	0	0
40134 MHSA 2942	0	0	156	94	0	0	0
40135 MHSA 2941	0	0	286	57	0	0	0
40136 MHSA 2943	0	0	52	0	0	0	0
MHSA-HOUSING, DEPT	0	0	126	170	0	0	0
SAFE HEAVEN 002940	0	0	0	0	0	0	0
4015 AIR POLLUT 130	0	0	3,378	1,709	0	1,652	3,042

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Department	BUILDING USE	EQUIPMENT USE	1021 AUDITOR	1022 TREASURER	1026 REV/RECOVER	1031 CNTY CNSL	1040 PERSONNEL
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
4019 ENVIR HLTH 108	0	0	6,389	3,888	0	7,256	8,264
4023 AMBULANCE 108	2,798	0	707	1,259	0	0	0
CALIF CHILDRNS SRV 4031	0	0	78	75	0	0	0
5010 DHHS ADMIN 108	877	0	12,289	5,070	0	9,433	17,847
5011 WELFARE 108	3,410	0	54,581	11,850	0	25,484	6,088
5032 INDG BURIAL	0	0	21	38	0	78	0
5033 SR NUTRITON 108	0	3,190	2,336	1,390	0	3,147	1,906
5041 JUV CRT WRD	0	0	202	357	0	0	0
5051 VET SERV	67	659	860	282	0	1,753	953
5061 SR CITIZENS	0	0	244	225	0	40	0
6012 SUPT OF SCH	0	0	2	0	0	0	0
6021 LIBRARY	1,657	12,381	12,259	7,249	0	5,612	16,086
ADULT LITERACY 6022	4	1,390	373	320	0	0	0
6023 FAMILY LIT	0	0	0	0	0	0	0
6031 AG EXTENS	0	4,120	3,437	2,066	0	40	2,868
COUNTYWIDE	0	0	0	0	0	0	0
7032 COL VET	432	0	212	376	0	0	0
7033 MAX VET	298	0	356	451	0	0	0
7034 PRIN VET	0	0	2	0	0	0	0
7035 WMS VET	8,333	0	353	658	0	0	0
110 PUBLIC WORKS 3010	935	0	51,199	15,981	0	20,924	48,308
121 BLDG FUND 1080	0	0	743	150	0	0	0
151 FISH/GAME 2078	0	0	168	94	0	0	0
154 PARK & REC 7011	0	0	0	0	0	0	0
FUND 00156 MIGRANT	0	0	8,131	3,475	0	1,139	2,320
4006 EAST_PARK_R	0	0	2,001	826	0	1,531	1,933
447 SOLID WASTE 4000	0	0	3,212	789	0	0	59
465 LOCAL TRNSP 4020	0	0	1,820	38	0	3,573	0
OLD FUND 468 AIRPORT	0	0	2,375	2,085	0	523	139
491 LOC TRAN PL 4022	0	0	763	1,033	0	40	0
493 TRANSIT AGN 4002	0	0	14,248	5,183	0	4,633	3,010
496 HISTOR RCRD 7427	0	0	0	0	0	0	0
848 LAFCO 4060	0	0	1,212	921	0	0	0
878 IHSS PUB AU 7526	0	0	332	282	0	1,257	15
OUTSIDE AGENCIES	23,393	0	153,856	94,978	0	8,104	199
Direct Billings	0	0	10,214	0	0	12,870	0
Unallocated	0	0	558,615	58,636	0	123,252	16,800
Total	0	0	0	0	0	0	0

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COLUSA COUNTY
Detail Of Allocated Costs

Department	1073 MAINTENANCE	1074 CUSTODIAN	1101 INSURANCE	1108 IT	PURCHASING 1109	Total Plan Allocated
	8.5	9.5	10.5	11.5	12.5	
BUILDING USE	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0
1021 AUDITOR	14,027	15,991	(2)	13,060	8,635	0
1022 TREASURER	3,540	9,180	(4)	5,014	8,893	0
1026 REV/RECOVER	0	0	0	0	0	0
1031 CNTY CNSL	4,504	5,296	(22)	7,270	745	0
1040 PERSONNEL	6,740	7,002	(1)	6,305	9,422	0
1073 MAINTENANCE	(548,498)	8,001	(13)	4,964	2,417	0
1074 CUSTODIAN	10,963	(363,212)	(1)	3,542	217	0
1101 INSURANCE	298	814	(9,243)	1,672	490	0
1108 IT	5,789	6,990	5	(411,159)	1,607	0
PURCHASING 1109	5,013	9,933	3	2,599	(152,713)	0
1011 BRD OF SUPV	38,063	12,639	87	6,726	12,981	103,077
1012 CAO	8,632	9,557	4	10,257	5,860	93,570
1023 ASSESSOR	20,253	18,125	24	9,534	6,375	100,004
10261 REV/REC	2,390	1,712	3	1,084	456	23,037
1051 ELECTIONS	5,304	4,125	3	3,040	5,498	73,959
1092 ADVERTISING	0	0	0	0	19	115
1103 EE_BENEFITS	0	0	0	0	61	917
1106 SURVERYOR	0	0	2	0	52	178
1107 REFUNDS	0	0	0	0	19	670
2008 DA SRVP/GRT	0	0	0	0	29	29
20131 JUD DIST	17,083	1,822	34	0	0	79,340
20132 SUP CRT	32,912	15,224	0	0	0	73,197
20133 CRT FAC	0	3,768	0	0	0	3,768
2014 GRAND JURY	0	0	0	0	450	5,656
2016 DIST ATTNV	0	2,744	31	15,269	2,655	68,326
20161 DA WEL/INV	0	0	4	894	130	2,736
20162 DA IND/GAM 2258	0	0	0	0	0	0
2017 CHILD SUPP 00125	131	0	20	6,994	8,629	38,946
2018 LAW LIBRARY	0	0	0	0	19	2,983
2019 PUBL DEFEND	0	0	6	0	52	4,724
2020 COMMUNICTNS	0	0	6	3,484	222	66,506
2021 SHERIFF	87	6,227	360	25,202	4,161	340,026
20211 SO BAILIFF	0	0	1	2,234	0	7,239
SHERIFF-INDIAN GAMING	0	0	1	0	0	110
SHERIFF-BOATING 2024	0	0	8	0	0	2,621
SHERIFF-CLAMMET GRANT	0	0	0	0	0	0
SHERIFF-CRIME	0	0	3	0	0	3
DRUG PREVENTTION 2022	0	0	5	0	61	4,774

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COLUSA COUNTY
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Department	1073 MAINTENANCE	1074 CUSTODIAN	1101 INSURANCE	1108 IT	PURCHASING 1109	Total Plan Allocated
	8.5	9.5	10.5	11.5	12.5	
2031 JAIL	0	0	66	7,225	1,988	130,262
2033 JUV FAC	0	0	0	0	19	1,088
2035 PROBATION	12,757	44,578	73	21,154	3,181	185,351
20351 PROB IND/GM 2526	0	0	0	0	0	0
20352 LOCAL COMM	0	0	5	3,620	1,263	16,526
20353 COMM CORR TN	0	0	4	1,921	0	7,544
2036 VICTIM WITN	0	185	1	1,074	530	4,928
20363 YOUTH OFFEND GNT	0	0	3	1,431	0	5,020
CO VICTIM WITNESS	0	0	0	894	0	2,460
2050 FLD WTR CON	0	0	0	0	1,687	4,550
2059 AG ADM SERV	0	0	2	4,236	230	27,600
2060 AG COMM	0	0	28	31,907	2,858	83,390
2061 WTR MGT	0	0	1	924	400	11,852
2065 SITES_PROJ	53,902	174	0	4,858	130	84,268
2070 CLERK/RECOR	9,887	25,913	9	8,503	2,501	76,352
2071 CORONER	0	0	1	894	409	7,926
2076 PLANN/BLDG	3,375	9,332	82	10,333	942	113,194
2077 ANIMAL CTRL	0	0	17	1,786	225	13,405
2080 TRAPPER	0	0	0	0	19	185
2081 OES	0	0	2	1,120	122	9,597
20811 HOME SECUR	0	0	0	0	0	623
2083 PUBLIC ADMN	225	619	0	63	107	1,841
CCEA 2232	0	0	0	0	72	72
DA INDIAN GAMING 002258	0	249	4	0	0	7,110
SHERIFF-SLESF 002340	0	0	0	0	209	1,972
COMM CORRECTION PERF	0	0	0	0	113	4,096
ROADS 3010	0	0	0	0	0	3,541
4010 BH ADMIN SV 106	8,824	18,330	222	6,257	1,203	84,259
4011 SUBST ABUSE 106	3,806	7,908	9	894	234	28,372
4012 HEALTH 108	33,899	1,410	18	2,323	2,879	89,708
4013 MNTH HLTH 106	11,369	23,615	423	70,677	6,785	213,916
40131 MH SERV FND 2936	1,264	2,624	0	0	81	11,873
40132 MHSA EDUC & TRAIN	0	0	0	0	19	483
40133 MHSA 2940	0	0	0	0	37	3,444
40134 MHSA 2942	0	0	0	0	9	259
40135 MHSA 2941	0	0	0	0	28	371
40136 MHSA 2943	0	0	0	0	9	61
MHSA-HOUSING, DEPT	0	572	0	0	0	868
SAFE HEAVEN 002940	4,009	0	0	0	0	4,009
4015 AIR POLLUT 130	0	0	7	2,681	654	13,123

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COLUSA COUNTY
Detail Of Allocated Costs

2017-2018 COST ALLOCATION PLAN
 2018 Version 10.0050-1
 Detail

Department	1073 MAINTENANCE	1074 CUSTODIAN	1101 INSURANCE	1108 IT	PURCHASING 1109	Total Plan Allocated
	8.5	9.5	10.5	11.5	12.5	
4019 ENVIR HLTH 108	0	0	9	669	659	27,134
4023 AMBULANCE 108	0	0	10	0	52	4,826
CALIF CHILDRNS SRV 4031	0	0	0	0	0	153
5010 DHHS ADMIN 108	0	496	9	8,927	1,381	56,329
5011 WELFARE 108	66,116	3,250	293	6,564	17,343	194,979
5032 INDG BURIAL	0	0	0	0	135	272
5033 SR NUTRITON 108	0	0	3	267	363	12,602
5041 JUV CRT WRD	0	0	0	0	33	592
5051 VET SERV	0	39	3	894	531	6,041
5061 SR CITIZENS	8,677	7,151	2	0	52	16,391
6012 SUPT OF SCH	143	331	4	0	52	532
6021 LIBRARY	79,601	38,120	63	21,807	3,827	198,662
ADULT LITERACY 6022	320	1,649	1	0	551	4,608
6023 FAMILY LIT	0	0	0	0	0	0
6031 AG EXTENS	0	0	26	3,018	107	15,682
COUNTYWIDE	0	0	0	0	0	0
7032 COL VET	5,870	0	4	0	52	6,946
7033 MAX VET	871	0	8	0	52	2,036
7034 PRIN VET	0	0	0	0	52	54
7035 WMS VET	175	0	3	0	52	9,574
110 PUBLIC WORKS 3010	9,695	20,448	677	18,790	6,234	193,191
121 BLDG FUND 1080	0	0	0	0	74	967
151 FISH/GAME 2078	0	0	15	0	432	709
154 PARK & REC 7011	0	0	0	0	0	0
FUND 00156 MIGRANT	0	0	85	2,021	2,322	19,493
4006 EAST_PARK_R	0	0	4	1,786	70	8,151
447 SOLID WASTE 4000	0	0	53	0	70	4,183
465 LOCAL TRNSP 4020	0	0	0	0	19	5,450
OLD FUND 468 AIRPORT	55	0	25	0	269	5,471
491 LOC TRAN PL 4022	0	0	0	0	19	1,855
493 TRANSIT AGN 4002	0	0	84	1,844	233	29,235
496 HISTOR RCRD 7427	0	0	0	0	0	0
848 LAFCO 4060	0	0	0	0	56	2,189
878 IHSS PUB AU 7526	0	0	0	0	267	2,153
OUTSIDE AGENCIES	37,582	145	18	2,009	2,306	322,590
Direct Billings	0	0	0	0	0	23,084
Unallocated	20,347	16,924	6,300	28,644	5,950	835,468
Total	0	0	0	0	0	4,363,612

COLUSA COUNTY
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
BUILDING USE		
1.4.1 HALL OF RECORDS	OCCUPIED SQUARE FEET PER DEPARTMENT	ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT
1.4.2 HISTORIC COURTHOUSE	OCCUPIED SQUARE FEET PER DEPARTMENT	ACTUAL MEASUREMENTS OF OCCUPIED SQUARE FEET PER DEPT
1.4.3 HIST CRTHS ANNEX	OCCUPIED SQUARE FEET PER DEPARTMENT	ACTUAL MEASUREMENTS OF OCCUPIED SQUARE FEET PER DEPT
1.4.4 COLUSA PLAZA	OCCUPIED SQUARE FEET PER DEPARTMENT	ACTUAL MEASUREMENT OF DEPTS OCCUPIED SQUARE FEET
1.4.5 MUNI COURTHOUSE	OCCUPIED SQUARE FEET PER DEPARTMENT	ACTUAL MEASUREMENT OF DEPTS OCCUPIED SQUARE FEET
1.4.6 JAIL	OCCUPIED SQUARE FEET PER DEPT	ACTUAL MEASUREMENT OF DEPTS OCCUPIED SQUARE FEET
1.4.7 OTHER BUILDINGS	BUILDING COST PER DEPT OF ALL OTHER CO BLDGS	BUILDING EXPENDITURE RECORDS OF OTHER BUILDINGS
EQUIPMENT USE		
2.4.1 HEAVY TRUCKS	DEPR EXPENSE PER DEPT (6 YEAR DEPR)	HEAVY TRUCK DEPRECIATION SCHEDULE
2.4.2 LIGHT TRUCKS	DEPR EXPENSE PER DEPT (4 YEAR DEPR)	LIGHT TRUCK DEPRECIATION SCHEDULE
2.4.3 AUTOS	DEPR EXPENSE PER DEPT (3 YEAR DEPR)	AUTOMOBILE DEPRECIATION SCHEDULE
2.4.4 OTHER EQUIP	COST OF ALL OTHER EQUIPMENT PER DEPT	COUNTY INVENTORY SCHEDULE
1021 AUDITOR		
3.4.1 CLAIM ACCTG	COST OF TIME SPENT ON CLAIM ACCOUNTING PER DEPT	AUDITOR DEPT EMPLOYEE TIME RECORDS + CLAIM CNT PER DEPT
3.4.2 PAYROLL ACCTG	NUMBER OF EMPLOYEE POSITIONS PER DEPT TIMES 10000	EMPLOYEE POSITION ALLOCATION SCHEDULE
3.4.3 INTERNAL AUDIT	ACTUAL COST OF INTERNAL AUDITING BY TIME ALLOC PER DEPT	AUDITOR DEPT EMPLOYEE TIME RECORDS
3.4.4 COST PLAN PREP	TOTAL DEPT EXPENDITURES LESS FIXED ASSETS + REIMB PROJ	DEPT EXPENDITURE PRINTOUTS AT 6/30TH
3.4.5 BUDGET PREP	TOTAL DEPT EXPENDITURES LESS FIXED ASSETS + REIMB PROJ	EXPENDITURE PRINTOUTS
3.4.6 WELFARE PAYROLL	ACTUAL COST OF TIME SPENT PROCESSING SAWS CKS	AUDITOR DEPT EMPLOYEE TIME RECORDS
3.4.7 INSURANCE ADMIN	PERSONNEL DEPT INSUR ADMIN ACTUAL COST	PERSONNEL DEPT EMPLOYEE TIME RECORDS
3.4.8 SPECIFIC DEPT AUDIT	SINGLE AUDIT CHARGE TO SPECIFIC DEPT	AUDITOR CAW2 FOR SPECIFIC DEPT AUDITS
1022 TREASURER		
4.4.1 CHECK CLEARING	ACTUAL NUMBER OF CHECKS PROCESSED PER DEPT	PHYSICAL CLAIM COUNT USING VENDOR HISTORY BY DEPT
1026 REV/RECOVER		
5.4.1 COLLECTOR	NUMBER OF COLLECTIONS PROCESSED PER DEPARTMENT	REVENUE AND RECOVERY DEPT COLLECTION RECORDS
1031 CNTY CNSL		
6.4.1 GENERAL SERVICES	SHARE OF LEGAL ADMIN ONLY ALLOCATED TO DEPTS	COUNTY COUNSEL TIME RECORDS
6.4.2 CO LEGAL SERVICE	ACTUAL COST OF TIME SPENT PER DEPT FOR LEGAL SERVICES	COUNTY COUNSEL DEPT TIME SHEETS
6.4.3 EMPLOYEE RELATIONS	NUMBER OF EMPLOYEES PER DEPT PROVIDED NEGOTIATION SERVICES	NUMBER OF EMPLOYEES IN CCEA,MGMT,CSDA,DDH UNITS
6.4.4 CCEA UNIT	ACTUAL COST OF TIME SPENT ON CCEA UNIT FOR LEGAL SERVICES	COUNTY COUNSEL DEPT TIME SHEETS
6.4.5 CCMC UNIT	ACTUAL COST OF TIME SPENT ON CCMC UNIT FOR LEGAL SERVICES	CO COUNSEL TIME RECORDS
6.4.6 CDSA UNIT	ACTUAL COST OF TIME SPENT ON CDSA UNIT FOR LEGAL SERVICES	COUNTY COUNSEL DEPT TIME SHEETS
6.4.7 NON-CO LEGAL SERV	ACTUAL COST TO OUTSIDE ATTORNEYS	PROFESSIONAL SERVICES EXPENDITURE RECORDS 00101-1031-53180



COLUSA COUNTY
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
1040 PERSONNEL		
7.4.1 GENERAL PERSONNEL	EMPLOYEE POSITIONS SERVICED BY PERSONNEL TIMES 10000	EMPLOYEE POSITION ALLOCATION SCHEDULE
7.4.2 PERSONNEL SERVICE	ACTUAL COST OF PERSONL SERVICES PER DEPT BY TIME ALLOC	PERSONNEL DEPT EMPLOYEE TIME RECORDS
7.4.3 RISK MGMT ADMIN	PERSONNEL DEPT INSUR ADMIN ACTUAL COST	PERSONNEL DEPT EMPLOYEE TIME RECORDS
1073 MAINTENANCE		
8.4.1 SPECIAL PROJECTS	MAINT COST OF TIME SPENT AND MATERIALS USED PER DEPT	MAINTENANCE DEPT TIME SHEETS AND 53130 ACCT DETAIL
8.4.2 MAINT OF STRUCTURE	COST OF MAINTAINING COUNTY BUILDINGS PER DEPT	MAINTENANCE DEPT EXPENSE RECORDS
1074 CUSTODIAN		
9.4.1 CUSTODIAL SERV	COST OF TIME SPENT PER DEPT	CUSTODIAN DEPT EMPLOYEE TIME RECORDS
9.4.2 UTILITIES	COST OF UTILITY EXPENSES PER DEPT	CUSTODIAN EXPENDITURE RECORDS
9.4.3 CUSTODIAN SUPPLIES	CUSTODIAL COST OF RESTROOM AND CLEANING SUPPLIES PER DEPT	CUSTODIAL DEPT EXPENDITURE RECORDS
1101 INSURANCE		
10.4.1 INSURANCE ADMIN	ACTUAL TOTAL COST OF INSURANCE PER DEPARTMENT	INSURANCE DEPT EXPENDITURES
1108 IT		
11.4.1 GENERAL IT ADMIN	ACTUAL NUMBER OF PCS SERVICED PER DEPARTMENT SERVICED BY IT	ACTUAL NUMBER OF PCS PER DEPT
11.4.2 IT ACCOUNTING SYSTEM MAIN	NUMBER OF EMPLOYEE POSITIONS PER DEPT TIMES 10000	EMPLOYEE POSITION ALLOCATION SCHEDULE
11.4.3 IT PAYROLL SYSTEM MAINT	NUMBER OF EMPLOYEE POSITIONS PER DEPT TIMES 10000	EMPLOYEE POSITION ALLOCATION SCHEDULE
11.4.4 IT SPECIAL PROJECTS	COST OF IT TIME SPENT PER DEPT AS RECORDED ON TIME SHEETS	INFORMATION TECHNOLOGY EMPLOYEE TIME RECORDS
PURCHASING 1109		
12.4.1 SERVICE & SUPPLIES	COST OF JES PROCESSED PER DEPT	# OF JES PROCESSED BY CENTRAL SERV DEPT
12.4.2 COPIER	USE OF COPIER EXPENSES PER DEPT	CENTRAL SERVICES BILLING RECORDS FOR USE OF COPIER
12.4.3 POSTAGE	POSTAGE MACHINE EXP ALLOCATED PER DEPT POSTAGE CHARGES	CENTRAL SERVICES BILLING RECORDS FOR POSTAGE USAGE
12.4.4 DEPTS PURCHASES	TOTAL CENTRAL SERVICES DIRECT BILLING PER DEPT	CENTRAL SERVICES MONTHLY BILLING RECORDS
12.4.5 SPECIAL PURCHASES	TIME SPENT ON DEPT REQUESTS FOR SPECIAL PURCHASES	CENTRAL SERVICES EMPLOYEE TIME RECORDS

COLUSA COUNTY
Schedule 1.1 Narrative for Description 2015-2016 Costs To Be Allocated
For Department BUILDING USE

The costs reflected on the Building Schedule were the actual purchase or construction costs as could be determined from our records, adjusted for capitalized improvements and additions. Depreciation was calculated for all buildings based on useful life and a straight-line depreciation method. However, the actual depreciation expenses for the following buildings purchased with State Funds were excluded from the Cost Allocation Plan.

Migrant Housing Facility	Purchased with State Funds
Behavioral Health Building	Rental Rate System in place
DPW Storage Building	Purchased with State Funds
DHHS Modular Unit	Purchased with State Funds

A concerted effort was made in the 2017-2018 cost plan to ensure the schedule reflected the historic values for all buildings and included the improvements and additions as reflected in the independent County Building Schedule. When necessary, the accumulated depreciation was adjusted to reflect the actual GASB 34 Depreciation Schedules.

The following list of buildings should have been added to the Building Schedule in prior years and are being added to the Cost Plan this year:

Storage Building – Colusa Road Yard, 715 D Street, Colusa	Purchased/constructed 1968 or earlier
Road Buildings – Various Road Yard sites in County	Purchased/constructed 1968 or earlier
Solid Waste Disposal Site – Evans Road and Lodoga-Stonyford Road	Purchased/constructed 1969
Maxwell Transfer Station, 3852 Old Highway 99, Maxwell	Purchased/constructed 1973
Ambulance Residence, 1259 Market Street, Colusa	Purchased/constructed 1998
Sheriff's Stonyford Substation Equipment Shed, 5080 Lodoga –Stonyford Road, Stonyford	Purchased/constructed 2001
DPW Storage Building, 1215 Market Street, Colusa	Purchased/constructed 2003
Planning & Building Storage Building, 1215 Market Street, Colusa	Purchased/constructed 2005

The following list of buildings are being removed from the adjusted 7-1-15 beginning balance because they are no longer County property due to sale or demolition and should have been removed previously:

Memorial Hospital, East Webster St., Colusa	Demolished 2004-05
Maintenance Department Building, B St., Colusa	Depreciated building, demolished years ago
Princeton Veterans Hall, 230 Prince St., Princeton	Condemned and torn down several years ago
Grimes Town Hall, Hwy 45, Grimes	Building and land was sold or quick deeded several years ago
Gas Pumps and Car Port, 929 Bridge St., Colusa	Removed several years ago
Colusa Boy Scout Cabin, 901 Parkhill, Colusa	The County does not own this building. It is jointly used by City and County; County insured and City owned.

COLUSA COUNTY
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE

2017-2018 COST ALLOCATION PLAN
2018 Version 10.0050-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	341,195			341,195
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>341,195</u>	<u>0</u>	<u></u>	<u>341,195</u>

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE

	Total	General & Admin	HALL OF RECORDS	HISTORIC COURTHOUSE	HIST CRTHS ANNEX
Other Expense & Cost					
BUILDING USE	341,195	0	17,126	61,996	0
Departmental Totals					
Total Expenditures	341,195	0	17,126	61,996	0
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	341,195	0	17,126	61,996	0
Allocation Step 1					
1st Allocation	341,195	0	17,126	61,996	0
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 1000001 BUILDING USE					
Total Allocated	341,195	0	17,126	61,996	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE

	COLUSA PLAZA	MUNI COURTHOUSE	JAIL	OTHER BUILDINGS
Other Expense & Cost				
BUILDING USE	1,694	100,335	68,584	91,460
Departmental Totals				
Total Expenditures	1,694	100,335	68,584	91,460
Deductions				
Total Deductions	0	0	0	0
Functional Cost	1,694	100,335	68,584	91,460
Allocation Step 1				
1st Allocation	1,694	100,335	68,584	91,460
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 1000001 BUILDING USE				
Total Allocated	1,694	100,335	68,584	91,460

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE

Activity - HALL OF RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	1,048	12.1338	2,078		2,078		2,078
1022 TREASURER	943	10.9181	1,870		1,870		1,870
1074 CUSTODIAN	769	8.9036	1,525		1,525		1,525
1101 INSURANCE	120	1.3894	238		238		238
PURCHASING 1109	638	7.3868	1,265		1,265		1,265
1011 BRD OF SUPV	1,224	14.1716	2,427		2,427		2,427
1023 ASSESSOR	272	3.1492	539		539		539
10261 REV/REC	48	0.5557	95		95		95
1051 ELECTIONS	780	9.0309	1,547		1,547		1,547
2070 CLERK/RECOR	2,704	31.3073	5,362		5,362		5,362
2083 PUBLIC ADMN	91	1.0536	180		180		180
SubTotal	8,637	100.0000	17,126		17,126		17,126
Total	8,637	100.0000	17,126		17,126		17,126

Allocation Basis: OCCUPIED SQUARE FEET PER DEPARTMENT

Allocation Source: ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE

Activity - HISTORIC COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	674	8.9331	5,538		5,538		5,538
1040 PERSONNEL	540	7.1571	4,437		4,437		4,437
1108 IT	100	1.3254	822		822		822
1011 BRD OF SUPV	415	5.5003	3,410		3,410		3,410
1012 CAO	678	8.9861	5,571		5,571		5,571
1023 ASSESSOR	1,728	22.9026	14,199		14,199		14,199
20132 SUP CRT	3,050	40.4240	25,061		25,061		25,061
2018 LAW LIBRARY	360	4.7714	2,958		2,958		2,958
SubTotal	7,545	100.0000	61,996		61,996		61,996
Total	7,545	100.0000	61,996		61,996		61,996

Allocation Basis: OCCUPIED SQUARE FEET PER DEPARTMENT

Allocation Source: ACTUAL MEASUREMENTS OF OCCUPIED SQUARE FEET PER DEPT

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE

Activity - HIST CRTHS ANNEX

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
Total							

Allocation Basis: OCCUPIED SQUARE FEET PER DEPARTMENT
Allocation Source: ACTUAL MEASUREMENTS OF OCCUPIED SQUARE FEET PER DEPT

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE

Activity - COLUSA PLAZA

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1031 CNTY CNSL	1,512	26.1411	443		443		443
2076 PLANN/BLDG	1,080	18.6722	316		316		316
110 PUBLIC WORKS 3010	3,192	55.1867	935		935		935
SubTotal	5,784	100.0000	1,694		1,694		1,694
Total	5,784	100.0000	1,694		1,694		1,694

Allocation Basis: OCCUPIED SQUARE FEET PER DEPARTMENT

Allocation Source: ACTUAL MEASUREMENT OF DEPTS OCCUPIED SQUARE FEET

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE

Activity - MUNI COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
10261 REV/REC	897	9.4600	9,492		9,492		9,492
20131 JUD DIST	5,339	56.3067	56,495		56,495		56,495
2021 SHERIFF	1,161	12.2443	12,285		12,285		12,285
2035 PROBATION	2,085	21.9890	22,063		22,063		22,063
SubTotal	9,482	100.0000	100,335		100,335		100,335
Total	9,482	100.0000	100,335		100,335		100,335

Allocation Basis: OCCUPIED SQUARE FEET PER DEPARTMENT

Allocation Source: ACTUAL MEASUREMENT OF DEPTS OCCUPED SQUARE FEET

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE

Activity - JAIL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2020 COMMUNICTNS	564	3.5680	2,447		2,447		2,447
2021 SHERIFF	2,825	17.8718	12,257		12,257		12,257
2031 JAIL	12,163	76.9470	52,773		52,773		52,773
2071 CORONER	105	0.6643	456		456		456
2081 OES	150	0.9489	651		651		651
SubTotal	15,807	100.0000	68,584		68,584		68,584
Total	15,807	100.0000	68,584		68,584		68,584

Allocation Basis: OCCUPIED SQUARE FEET PER DEPT

Allocation Source: ACTUAL MEASUREMENT OF DEPTS OCCUPIED SQUARE FEET

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE

Activity - OTHER BUILDINGS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	135	0.1476	135		135		135
1040 PERSONNEL	18,793	20.5478	18,793		18,793		18,793
1073 MAINTENANCE	2,086	2.2808	2,086		2,086		2,086
2014 GRAND JURY	1,243	1.3591	1,243		1,243		1,243
2021 SHERIFF	8,170	8.9329	8,170		8,170		8,170
2035 PROBATION	343	0.3750	343		343		343
2065 SITES_PROJ	11,710	12.8034	11,710		11,710		11,710
2071 CORONER	162	0.1771	162		162		162
2076 PLANN/BLDG	1,470	1.6073	1,470		1,470		1,470
2077 ANIMAL CTRL	132	0.1443	132		132		132
ROADS 3010	3,541	3.8716	3,541		3,541		3,541
4012 HEALTH 108	2,406	2.6307	2,406		2,406		2,406
4023 AMBULANCE 108	2,798	3.0593	2,798		2,798		2,798
5010 DHHS ADMIN 108	877	0.9589	877		877		877
5011 WELFARE 108	3,410	3.7284	3,410		3,410		3,410
5051 VET SERV	67	0.0733	67		67		67
6021 LIBRARY	1,657	1.8117	1,657		1,657		1,657
ADULT LITERACY 6022	4	0.0044	4		4		4
7032 COL VET	432	0.4723	432		432		432
7033 MAX VET	298	0.3258	298		298		298
7035 WMS VET	8,333	9.1111	8,333		8,333		8,333
OUTSIDE AGENCIES	23,393	25.5772	23,393		23,393		23,393
SubTotal	91,460	100.0000	91,460		91,460		91,460
Total	91,460	100.0000	91,460		91,460		91,460

Allocation Basis: BUILDING COST PER DEPT OF ALL OTHER CO BLDGS

Allocation Source: BUILDING EXPENDITURE RECORDS OF OTHER BUILDINGS

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	Total	HALL OF RECORDS	HISTORIC	HIST CRTHS ANNEX	COLUSA PLAZA	MUNI COURTHOUSE	JAIL
1021 AUDITOR	7,751	2,078	5,538	0	0	0	0
1022 TREASURER	1,870	1,870	0	0	0	0	0
1031 CNTY CNSL	443	0	0	0	443	0	0
1040 PERSONNEL	23,230	0	4,437	0	0	0	0
1073 MAINTENANCE	2,086	0	0	0	0	0	0
1074 CUSTODIAN	1,525	1,525	0	0	0	0	0
1101 INSURANCE	238	238	0	0	0	0	0
1108 IT	822	0	822	0	0	0	0
PURCHASING 1109	1,265	1,265	0	0	0	0	0
1011 BRD OF SUPV	5,837	2,427	3,410	0	0	0	0
1012 CAO	5,571	0	5,571	0	0	0	0
1023 ASSESSOR	14,738	539	14,199	0	0	0	0
10261 REV/REC	9,587	95	0	0	0	9,492	0
1051 ELECTIONS	1,547	1,547	0	0	0	0	0
20131 JUD DIST	56,495	0	0	0	0	56,495	0
20132 SUP CRT	25,061	0	25,061	0	0	0	0
2014 GRAND JURY	1,243	0	0	0	0	0	0
2018 LAW LIBRARY	2,958	0	2,958	0	0	0	0
2020 COMMUNICTNS	2,447	0	0	0	0	0	2,447
2021 SHERIFF	32,712	0	0	0	0	12,285	12,257
2031 JAIL	52,773	0	0	0	0	0	52,773
2035 PROBATION	22,406	0	0	0	0	22,063	0
2065 SITES_PROJ	11,710	0	0	0	0	0	0
2070 CLERK/RECOR	5,362	5,362	0	0	0	0	0
2071 CORONER	618	0	0	0	0	0	456
2076 PLANN/BLDG	1,786	0	0	0	316	0	0
2077 ANIMAL CTRL	132	0	0	0	0	0	0
2081 OES	651	0	0	0	0	0	651
2083 PUBLIC ADMN	180	180	0	0	0	0	0
ROADS 3010	3,541	0	0	0	0	0	0
4012 HEALTH 108	2,406	0	0	0	0	0	0
4023 AMBULANCE 108	2,798	0	0	0	0	0	0
5010 DHHS ADMIN 108	877	0	0	0	0	0	0
5011 WELFARE 108	3,410	0	0	0	0	0	0
5051 VET SERV	67	0	0	0	0	0	0
6021 LIBRARY	1,657	0	0	0	0	0	0
ADULT LITERACY 6022	4	0	0	0	0	0	0
7032 COL VET	432	0	0	0	0	0	0

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	Total	HALL OF RECORDS	HISTORIC	HIST CRTHS ANNEX	COLUSA PLAZA	MUNI COURTHOUSE	JAIL
7033 MAX VET	298	0	0	0	0	0	0
7035 WMS VET	8,333	0	0	0	0	0	0
110 PUBLIC WORKS 3010	935	0	0	0	935	0	0
OUTSIDE AGENCIES	23,393	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	341,195	17,126	61,996	0	1,694	100,335	68,584

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	OTHER BUILDINGS
1021 AUDITOR	135
1022 TREASURER	0
1031 CNTY CNSL	0
1040 PERSONNEL	18,793
1073 MAINTENANCE	2,086
1074 CUSTODIAN	0
1101 INSURANCE	0
1108 IT	0
PURCHASING 1109	0
1011 BRD OF SUPV	0
1012 CAO	0
1023 ASSESSOR	0
10261 REV/REC	0
1051 ELECTIONS	0
20131 JUD DIST	0
20132 SUP CRT	0
2014 GRAND JURY	1,243
2018 LAW LIBRARY	0
2020 COMMUNICTNS	0
2021 SHERIFF	8,170
2031 JAIL	0
2035 PROBATION	343
2065 SITES_PROJ	11,710
2070 CLERK/RECOR	0
2071 CORONER	162
2076 PLANN/BLDG	1,470
2077 ANIMAL CTRL	132
2081 OES	0
2083 PUBLIC ADMN	0
ROADS 3010	3,541
4012 HEALTH 108	2,406
4023 AMBULANCE 108	2,798
5010 DHHS ADMIN 108	877
5011 WELFARE 108	3,410
5051 VET SERV	67
6021 LIBRARY	1,657
ADULT LITERACY 6022	4
7032 COL VET	432

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	OTHER BUILDINGS
7033 MAX VET	298
7035 WMS VET	8,333
110 PUBLIC WORKS 3010	0
OUTSIDE AGENCIES	23,393
Direct Billed	0
Total	91,460

COLUSA COUNTY
Schedule 2.1 Narrative Description of 2015-2016 Costs To Be Allocated
For Department EQUIPMENT USE

Equipment cost schedules contain the actual costs which were taken from the County's detailed inventory records as of 6/30/2016. Inventory figures were updated to include the year's acquisitions, trade-ins, and sales. The equipment was individually identified and the IRS depreciation guidelines were used as follows: three years for autos, four years for light trucks, and six years for heavy trucks. A 6-2/3% perpetual depreciation without accumulation of depreciation was used for all other equipment. The Departments that were funded by State, Federal, or Local sources at the time of the equipment purchase were not charged for equipment use.

COLUSA COUNTY
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT USE

2017-2018 COST ALLOCATION PLAN
2018 Version 10.0050-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	380,025			380,025
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>380,025</u>	<u>0</u>	<u></u>	<u>380,025</u>

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT USE

	Total	General & Admin	HEAVY TRUCKS	LIGHT TRUCKS	AUTOS
Other Expense & Cost					
EQUIPMENT USE ALLOW	380,025	0	9,577	23,883	151,409
Departmental Totals					
Total Expenditures	380,025	0	9,577	23,883	151,409
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	380,025	0	9,577	23,883	151,409
Allocation Step 1					
1st Allocation	380,025	0	9,577	23,883	151,409
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 1000002 EQUIPMENT USE					
Total Allocated	380,025	0	9,577	23,883	151,409

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT USE

OTHER EQUIP	
Other Expense & Cost	
EQUIPMENT USE ALLOW	195,156
Departmental Totals	
Total Expenditures	195,156
Deductions	
Total Deductions	0
Functional Cost	195,156
Allocation Step 1	
1st Allocation	195,156
Allocation Step 2	
2nd Allocation	0
Total For 1000002 EQUIPMENT USE	
Total Allocated	195,156

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE

Activity - HEAVY TRUCKS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1074 CUSTODIAN	1,500	15.6625	1,500		1,500		1,500
2035 PROBATION	3,191	33.3195	3,191		3,191		3,191
5033 SR NUTRITON 108	2,647	27.6391	2,647		2,647		2,647
6031 AG EXTENS	2,239	23.3789	2,239		2,239		2,239
SubTotal	9,577	100.0000	9,577		9,577		9,577
Total	9,577	100.0000	9,577		9,577		9,577

Allocation Basis: DEPR EXPENSE PER DEPT (6 YEAR DEPR)

Allocation Source: HEAVY TRUCK DEPRECIATION SCHEDULE

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE

Activity - LIGHT TRUCKS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1073 MAINTENANCE	3,959	17.7741	4,245		4,245		4,245
1023 ASSESSOR	1,228	5.5132	1,317		1,317		1,317
2060 AG COMM	12,111	54.3727	12,986		12,986		12,986
2076 PLANN/BLDG	1,929	8.6603	2,068		2,068		2,068
2077 ANIMAL CTRL	1,293	5.8050	1,386		1,386		1,386
6031 AG EXTENS	1,754	7.8747	1,881		1,881		1,881
SubTotal	22,274	100.0000	23,883		23,883		23,883
Total	22,274	100.0000	23,883		23,883		23,883

Allocation Basis: DEPR EXPENSE PER DEPT (4 YEAR DEPR)

Allocation Source: LIGHT TRUCK DEPRECIATION SCHEDULE

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE

Activity - AUTOS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1074 CUSTODIAN	2,093	1.5701	2,377		2,377		2,377
2016 DIST ATTNY	5,630	4.2235	6,395		6,395		6,395
2021 SHERIFF	110,559	82.9387	125,576		125,576		125,576
DRUG PREVENTTION 2022	100	0.0750	114		114		114
2031 JAIL	2,529	1.8972	2,873		2,873		2,873
2035 PROBATION	2,208	1.6564	2,508		2,508		2,508
2076 PLANN/BLDG	5,191	3.8942	5,896		5,896		5,896
DA INDIAN GAMING 002258	4,992	3.7449	5,670		5,670		5,670
SubTotal	133,302	100.0000	151,409		151,409		151,409
Total	133,302	100.0000	151,409		151,409		151,409

Allocation Basis: DEPR EXPENSE PER DEPT (3 YEAR DEPR)

Allocation Source: AUTOMOBILE DEPRECIATION SCHEDULE

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE

Activity - OTHER EQUIP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	3,880	2.5405	4,958		4,958		4,958
1022 TREASURER	1,446	0.9468	1,848		1,848		1,848
1031 CNTY CNSL	2,663	1.7437	3,403		3,403		3,403
1040 PERSONNEL	1,588	1.0398	2,029		2,029		2,029
1073 MAINTENANCE	13,809	9.0418	17,646		17,646		17,646
1108 IT	12,391	8.1133	15,834		15,834		15,834
PURCHASING 1109	1,851	1.2120	2,365		2,365		2,365
1011 BRD OF SUPV	3,789	2.4809	4,842		4,842		4,842
1012 CAO	1,287	0.8427	1,645		1,645		1,645
1023 ASSESSOR	2,534	1.6592	3,238		3,238		3,238
1051 ELECTIONS	16,668	10.9138	21,299		21,299		21,299
2016 DIST ATTN	8,067	5.2821	10,308		10,308		10,308
2020 COMMUNICTNS	32,109	21.0242	41,030		41,030		41,030
2021 SHERIFF	15,344	10.0469	19,607		19,607		19,607
DRUG PREVENTTION 2022	1,463	0.9579	1,869		1,869		1,869
2031 JAIL	2,977	1.9493	3,804		3,804		3,804
2035 PROBATION	2,548	1.6684	3,256		3,256		3,256
2059 AG ADM SERV	1,978	1.2951	2,528		2,528		2,528
2060 AG COMM	5,353	3.5050	6,840		6,840		6,840
2061 WTR MGT	711	0.4655	909		909		909
2070 CLERK/RECOR	4,237	2.7743	5,414		5,414		5,414
2071 CORONER	97	0.0635	124		124		124
2076 PLANN/BLDG	1,548	1.0136	1,978		1,978		1,978
2077 ANIMAL CTRL	487	0.3189	622		622		622
2081 OES	1,340	0.8774	1,712		1,712		1,712
DA INDIAN GAMING 002258	841	0.5507	1,075		1,075		1,075
5033 SR NUTRITON 108	425	0.2783	543		543		543
5051 VET SERV	516	0.3379	659		659		659
6021 LIBRARY	9,689	6.3441	12,381		12,381		12,381
ADULT LITERACY 6022	1,088	0.7124	1,390		1,390		1,390

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE

Activity - OTHER EQUIP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	152,724	100.0000	195,156		195,156		195,156
Total	152,724	100.0000	195,156		195,156		195,156

Allocation Basis: COST OF ALL OTHER EQUIPMENT PER DEPT

Allocation Source: COUNTY INVENTORY SCHEDULE

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	HEAVY TRUCKS	LIGHT TRUCKS	AUTOS	OTHER EQUIP
1021 AUDITOR	4,958	0	0	0	4,958
1022 TREASURER	1,848	0	0	0	1,848
1031 CNTY CNSL	3,403	0	0	0	3,403
1040 PERSONNEL	2,029	0	0	0	2,029
1073 MAINTENANCE	21,891	0	4,245	0	17,646
1074 CUSTODIAN	3,877	1,500	0	2,377	0
1108 IT	15,834	0	0	0	15,834
PURCHASING 1109	2,365	0	0	0	2,365
1011 BRD OF SUPV	4,842	0	0	0	4,842
1012 CAO	1,645	0	0	0	1,645
1023 ASSESSOR	4,555	0	1,317	0	3,238
1051 ELECTIONS	21,299	0	0	0	21,299
2016 DIST ATTN	16,703	0	0	6,395	10,308
2020 COMMUNICTNS	41,030	0	0	0	41,030
2021 SHERIFF	145,183	0	0	125,576	19,607
DRUG PREVENTION 2022	1,983	0	0	114	1,869
2031 JAIL	6,677	0	0	2,873	3,804
2035 PROBATION	8,955	3,191	0	2,508	3,256
2059 AG ADM SERV	2,528	0	0	0	2,528
2060 AG COMM	19,826	0	12,986	0	6,840
2061 WTR MGT	909	0	0	0	909
2070 CLERK/RECOR	5,414	0	0	0	5,414
2071 CORONER	124	0	0	0	124
2076 PLANN/BLDG	9,942	0	2,068	5,896	1,978
2077 ANIMAL CTRL	2,008	0	1,386	0	622
2081 OES	1,712	0	0	0	1,712
DA INDIAN GAMING 002258	6,745	0	0	5,670	1,075
5033 SR NUTRITON 108	3,190	2,647	0	0	543
5051 VET SERV	659	0	0	0	659
6021 LIBRARY	12,381	0	0	0	12,381
ADULT LITERACY 6022	1,390	0	0	0	1,390
6031 AG EXTENS	4,120	2,239	1,881	0	0
Direct Billed	0	0	0	0	0

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	HEAVY TRUCKS	LIGHT TRUCKS	AUTOS	OTHER EQUIP
Total	380,025	9,577	23,883	151,409	195,156

COLUSA COUNTY
Schedule 3.1 Narrative Description of 2015-2016 Costs to be Allocated
For Department 1021 AUDITOR-CONTROLLER

The Auditor-Controller, as the Chief Accounting and Disbursing Officer of the County, maintains the accounts of county government, school districts, special districts, and trusts. The costs relating to this department were divided into nine different functions using salary allocations based on actual employee time records.

CLAIM ACCOUNTING

The Claim Accounting function involved all steps in the payment of County claims and bills including the auditing of claims, the check writing process, the check clearing process, and bank reconciliation. The costs related to the Claim Accounting function was based on the cost of time spent on claim accounting and was allocated to departments by the number of claims processed and paid during the 2015-2016 Fiscal Year for the County's departments.

PAYROLL ACCOUNTING

The Payroll Accounting function encompassed all aspects of payroll activity and specific personnel tasks. Some of the specific duties included processing the monthly paychecks, the designing of new payroll software programs, and employee counseling in matters dealing with employee benefits and retirement. The allocation of costs related to Payroll Accounting function was distributed to the individual departments based on the number of employee positions for that department as of 6/30/2016.

INTERNAL AUDITING

The Internal Auditing function consisted of a periodic review of County departmental activity to insure that proper accounting standards were maintained. The allocation of the costs related to Internal Auditing was distributed to the individual departments based on the number of auditing hours as recorded on employee time records. For the 2015-2016 Fiscal Year, the amount direct billed to Outside Agencies for the recoupment of Internal Auditing cost was recorded as revenue in the Auditor-Controller Dept. #1021-466200 in the amount of \$10,214.

COST PLAN PREP

The Cost Plan Prep function consisted of the preparation of the Countywide Indirect Cost Proposal Prep. The costs related to the Cost Plan Prep function was based on the amount of time spent as recorded on employee time records and were allocated based on the departments' total annual expenditures less purchases of fixed assets.

BUDGET PREP

The Budget Prep function consisted of the preparation of the County Budget Prep. The costs related to the Budget Prep function was based on the amount of time spent as recorded on employee time records and were allocated based on the departments' total annual expenditures less purchases of fixed assets.

DHHS—WELFARE PAYROLL

The DHHS—WELFARE PAYROLL function consisted of the processing of payments made to Dept. of Health and Human Services clients, boarding homes, and attendant care facilities as allowed by Federal and State laws. The costs related to the DHHS—WELFARE PAYROLL function was based on the amount of time spent as recorded on employee time records and were allocated to the Welfare Department #5011.

INSURANCE ADMINISTRATION

During the 2014-2015 Fiscal Year, the duties of the Risk Manager and Assistant Risk Manager who serve as administrators for the risk management program shifted from the Auditor-Controller and Assistant Auditor-Controller to the County Administrative Officer. This function is in the cost plan to add the cost associated with Assistant Auditor-Controller's time spent on insurance.

RETIREE HEALTH/OPEB

The Retiree Health/OPEB function consists of all costs for Retiree Health/OPEB benefits which are not allowable costs and are not reimbursable. When the County sets up an irrevocable OPEB Trust Fund, the OPEB expenses will be distributed based on employee time records.

GENERAL GOVERNMENT

The General Government function consists of all costs recorded on employee time records which are not allowable costs and are not reimbursable.

REVENUE

Revenue recorded in the Auditor-Controller's revenue accounts for the 2015-2016 fiscal year, which offset expenses as a cost adjustment, was as follows:

<u>Amount</u>	<u>Revenue Acct</u>	<u>Description</u>	<u>Function</u>
\$0	#1021-454680	State Mandated Reimbursement	General Government
\$17,689	#1021-466105	Property Tax Admin Costs	General Government
\$44,055	#1021-466170	Supplemental Assessment Admin	General Government
\$33,169	#1021-466175	Direct Assessment Fees	General Government
\$302	#1021-466205	Alcohol Admin Fee	General Government
\$74	#1021-466290	Workers Comp Alternate Sentencing	General Government
<u>\$11,250</u>	#1021-479319	Misc. Grant-Outside Source	Budget Prep & General Government
<u>\$106,539</u>	Total Revenue offset to expenses		

DIRECT BILLED

The amounts direct billed for the 2015-2016 fiscal year were for the reimbursement of services provided by Auditor-Controller Department personnel as follows:

<u>Amount</u>	<u>Account</u>	<u>Reimbursement Description</u>	<u>Function</u>
\$10,214	1021-466200	#99999 Outside Agency Audits	Internal Auditing
<u>\$10,214</u>	Total Direct Billed		

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

\$743,423	Total Budget 2015-2016 Actual Expenditures
<u>\$517,222</u>	Add back Transfers and Reimbursements
<u>\$1,260,645</u>	Total Expenditures

COLUSA COUNTY
Schedule .2 - Costs To Be Allocated
For Department 1021 AUDITOR

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,260,645			1,260,645
FIXED ASSETS	(13,489)			
Total Deductions:	(13,489)			(13,489)
BUILDING USE	7,751		7,751	
EQUIPMENT USE	4,958		4,958	
1021 AUDITOR		9,902	9,902	
1022 TREASURER		1,943	1,943	
1031 CNTY CNSL		13,670	13,670	
1040 PERSONNEL		17,825	17,825	
1073 MAINTENANCE		14,027	14,027	
1074 CUSTODIAN		15,991	15,991	
1101 INSURANCE		(2)	(2)	
1108 IT		13,060	13,060	
PURCHASING 1109		8,635	8,635	
Total Allocated Additions:	12,709	95,051	107,760	107,760
#454680 St MANDATED REIMB	0			
#466105 PROP TX ADMIN FEE	(17,689)			
#466170 SUPPL ADMIN FEE	(44,055)			
#466175 DIRECT ASSMT FEE	(33,169)			
#466205 ADMIN CHRG-ALCOHOL	(302)			
#466290 W/C ADMIN ALT SENT	(74)			
#4793900 CANCELED WARRANTS	0			
#479319 MISC GRANT-OUTSIDE SOURCE	(11,250)			
#479360 MISC REVENUE	0			
#479470 MISC-OTHER REFUNDS	0			
Total Departmental Cost Adjustments:	(106,539)			(106,539)
Total To Be Allocated:	1,153,326	95,051		1,248,377

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1021 AUDITOR

	Total	General & Admin	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT
Wages & Benefits					
SALARIES & BENEFITS	1,112,884	274,453	136,178	149,682	29,423
Other Expense & Cost					
53060 COMMUNICATIONS	3,385	3,385	0	0	0
53061 COMMUNATIONS-CELL	1,680	1,680	0	0	0
53090 HOUSEHOLD	0	0	0	0	0
53100 INSURANCE	2,389	2,389	0	0	0
53120 MAINT EQUIP	2,631	0	877	439	0
53121 MAINT SOFTWARE	20,013	0	13,255	4,194	0
53130 MAINT STRU	0	0	0	0	0
53140 MEDICAL,DENTAL	0	0	0	0	0
53150 MEMBERSHIPS	448	448	0	0	0
53163 FINANCE/LATE CHARGE	85	85	0	0	0
53170 OFFICE EXP	9,567	0	3,882	2,133	0
53171 POSTAGE	5,109	0	4,589	200	0
53180 PROF SERV	9,896	206	424	424	1,421
53190 PUBL/NOTICE	2,288	2,200	0	0	0
53200 RENTS/LEASES	1,983	1,983	0	0	0
53230 SPEC DEPT EXP	681	0	0	681	0
53231 SOFTWARE	40,542	0	11,848	7,398	5,057
53250 TRANS/TRAVEL	4,561	3,640	0	635	21
53251 EDUC/TRAINING	29,014	1,533	12,484	5,933	4,297
*FIXED ASSETS	13,489	13,489	0	0	0
Departmental Totals					
Total Expenditures	1,260,645	305,491	183,537	171,719	40,219
Deductions					
Total Deductions	(13,489)	(13,489)	0	0	0
Cost Adjustments					
#454680 St MANDATED REIMB	0	0	0	0	0
#466105 PROP TX ADMIN FEE	(17,689)	0	0	0	0
#466170 SUPPL ADMIN FEE	(44,055)	0	0	0	0
#466175 DIRECT ASSMT FEE	(33,169)	0	0	0	0
#466205 ADMIN CHRGR-ALCOHOL	(302)	0	0	0	0
#466290 W/C ADMIN ALT SENT	(74)	0	0	0	0
#4793900 CANCELED WARRANTS	0	0	0	0	0
#479319 MISC GRANT-OUTSIDE SOURCE	(11,250)	0	0	0	0
#479360 MISC REVENUE	0	0	0	0	0
#479470 MISC-OTHER REFUNDS	0	0	0	0	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1021 AUDITOR

	Total	General & Admin	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT
Functional Cost	1,140,617	292,002	183,537	171,719	40,219
Allocation Step 1					
Inbound- All Others	12,709	12,709	0	0	0
Reallocate Admin Costs		(304,711)	62,405	58,383	13,682
Unallocated Costs	(514,778)	0	0	0	0
1st Allocation	638,548	0	245,942	230,102	53,901
Allocation Step 2					
Inbound- All Others	95,051	95,051	0	0	0
Reallocate Admin Costs		(95,051)	19,466	18,212	4,268
Unallocated Costs	(43,837)	0	0	0	0
2nd Allocation	51,214	0	19,466	18,212	4,268
Total For 1010210 1021 AUDITOR					
Total Allocated	689,762	0	265,408	248,314	58,169



COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1021 AUDITOR

	COST PLAN PREP	BUDGET PREP	WELFARE PAYROLL	INSURANCE ADMIN	SPECIFIC DEPT AUDIT
Wages & Benefits					
SALARIES & BENEFITS	28,721	22,418	3,297	1,123	0
Other Expense & Cost					
53060 COMMUNICATIONS	0	0	0	0	0
53061 COMMUNATIONS-CELL	0	0	0	0	0
53090 HOUSEHOLD	0	0	0	0	0
53100 INSURANCE	0	0	0	0	0
53120 MAINT EQUIP	438	438	0	0	0
53121 MAINT SOFTWARE	1,650	0	0	0	0
53130 MAINT STRU	0	0	0	0	0
53140 MEDICAL,DENTAL	0	0	0	0	0
53150 MEMBERSHIPS	0	0	0	0	0
53163 FINANCE/LATE CHARGE	0	0	0	0	0
53170 OFFICE EXP	1,776	1,776	0	0	0
53171 POSTAGE	50	20	0	0	0
53180 PROF SERV	0	1,421	0	0	6,000
53190 PUBL/NOTICE	0	88	0	0	0
53200 RENTS/LEASES	0	0	0	0	0
53230 SPEC DEPT EXP	0	0	0	0	0
53231 SOFTWARE	0	13,426	0	0	0
53250 TRANS/TRAVEL	72	0	0	0	0
53251 EDUC/TRAINING	0	4,617	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	32,707	44,204	3,297	1,123	6,000
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#454680 St MANDATED REIMB	0	0	0	0	0
#466105 PROP TX ADMIN FEE	0	0	0	0	0
#466170 SUPPL ADMIN FEE	0	0	0	0	0
#466175 DIRECT ASSMT FEE	0	0	0	0	0
#466205 ADMIN CHRGR-ALCOHOL	0	0	0	0	0
#466290 W/C ADMIN ALT SENT	0	0	0	0	0
#4793900 CANCELED WARRANTS	0	0	0	0	0
#479319 MISC GRANT-OUTSIDE SOURCE	0	(8,437)	0	0	0
#479360 MISC REVENUE	0	0	0	0	0
#479470 MISC-OTHER REFUNDS	0	0	0	0	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1021 AUDITOR

	COST PLAN PREP	BUDGET PREP	WELFARE PAYROLL	INSURANCE ADMIN	SPECIFIC DEPT AUDIT
Functional Cost	32,707	35,767	3,297	1,123	6,000
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	11,122	15,022	1,127	396	2,042
Unallocated Costs	0	0	0	0	0
1st Allocation	43,829	50,789	4,424	1,519	8,042
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	3,469	4,686	352	124	637
Unallocated Costs	0	0	0	0	0
2nd Allocation	3,469	4,686	352	124	637
Total For 1010210 1021 AUDITOR					
Total Allocated	47,298	55,475	4,776	1,643	8,679

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1021 AUDITOR

	RETIREE HEALTH/OPEB	GENERAL GOVT
Wages & Benefits		
SALARIES & BENEFITS	59,132	408,457
Other Expense & Cost		
53060 COMMUNICATIONS	0	0
53061 COMMUNATIONS-CELL	0	0
53090 HOUSEHOLD	0	0
53100 INSURANCE	0	0
53120 MAINT EQUIP	0	439
53121 MAINT SOFTWARE	0	914
53130 MAINT STRU	0	0
53140 MEDICAL,DENTAL	0	0
53150 MEMBERSHIPS	0	0
53163 FINANCE/LATE CHARGE	0	0
53170 OFFICE EXP	0	0
53171 POSTAGE	0	250
53180 PROF SERV	0	0
53190 PUBL/NOTICE	0	0
53200 RENTS/LEASES	0	0
53230 SPEC DEPT EXP	0	0
53231 SOFTWARE	0	2,813
53250 TRANS/TRAVEL	0	193
53251 EDUC/TRAINING	0	150
*FIXED ASSETS	0	0
Departmental Totals		
Total Expenditures	59,132	413,216
Deductions		
Total Deductions	0	0
Cost Adjustments		
#454680 St MANDATED REIMB	0	0
#466105 PROP TX ADMIN FEE	0	(17,689)
#466170 SUPPL ADMIN FEE	0	(44,055)
#466175 DIRECT ASSMT FEE	0	(33,169)
#466205 ADMIN CHRGR-ALCOHOL	0	(302)
#466290 W/C ADMIN ALT SENT	0	(74)
#4793900 CANCELED WARRANTS	0	0
#479319 MISC GRANT-OUTSIDE SOURCE	0	(2,813)
#479360 MISC REVENUE	0	0
#479470 MISC-OTHER REFUNDS	0	0



COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1021 AUDITOR

	RETIREE HEALTH/OPEB	GENERAL GOVT
Functional Cost	59,132	315,114
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	0	140,532
Unallocated Costs	(59,132)	(455,646)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	0	43,837
Unallocated Costs	0	(43,837)
2nd Allocation	0	0
Total For 1010210 1021 AUDITOR		
Total Allocated	0	0

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1021 AUDITOR

Activity - CLAIM ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	178	0.6638	1,633		1,633		1,633
1022 TREASURER	102	0.3804	935		935	75	1,010
1031 CNTY CNSL	160	0.5967	1,467		1,467	117	1,584
1040 PERSONNEL	134	0.4997	1,229		1,229	98	1,327
1073 MAINTENANCE	644	2.4016	5,906		5,906	471	6,377
1074 CUSTODIAN	445	1.6595	4,081		4,081	325	4,406
1101 INSURANCE	152	0.5668	1,394		1,394	111	1,505
1108 IT	103	0.3841	945		945	75	1,020
PURCHASING 1109	463	1.7266	4,246		4,246	338	4,584
1011 BRD OF SUPV	282	1.0516	2,586		2,586	206	2,792
1012 CAO	83	0.3095	761		761	61	822
1023 ASSESSOR	258	0.9621	2,366		2,366	189	2,555
10261 REV/REC	115	0.4288	1,055		1,055	84	1,139
1051 ELECTIONS	208	0.7757	1,908		1,908	152	2,060
1092 ADVERTISING	3	0.0112	28		28	2	30
1103 EE_BENEFITS	40	0.1492	367		367	29	396
1106 SURVERYOR	2	0.0075	18		18	1	19
1107 REFUNDS	25	0.0932	229		229	18	247
20131 JUD DIST	104	0.3878	954		954	76	1,030
2014 GRAND JURY	184	0.6862	1,688		1,688	134	1,822
2016 DIST ATTNY	417	1.5550	3,825		3,825	305	4,130
2017 CHILD SUPP 00125	190	0.7085	1,743		1,743	139	1,882
2019 PUBL DEFEND	126	0.4699	1,156		1,156	92	1,248
2020 COMMUNICTNS	119	0.4438	1,091		1,091	87	1,178
2021 SHERIFF	635	2.3680	5,824		5,824	464	6,288
20211 SO BAILIFF	24	0.0895	220		220	18	238
SHERIFF-INDIAN GAMING 002339	11	0.0410	101		101	8	109
SHERIFF-BOATING 2024	91	0.3394	835		835	66	901
DRUG PREVENTTION 2022	80	0.2983	734		734	58	792
2031 JAIL	428	1.5961	3,925		3,925	313	4,238



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1021 AUDITOR

Activity - CLAIM ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2033 JUV FAC	14	0.0522	128		128	10	138
2035 PROBATION	517	1.9280	4,742		4,742	378	5,120
2036 VICTIM WITN	55	0.2051	504		504	40	544
20363 YOUTH OFFEND GNT	36	0.1342	330		330	26	356
2050 FLD WTR CON	28	0.1044	257		257	20	277
2059 AG ADM SERV	229	0.8540	2,100		2,100	167	2,267
2060 AG COMM	281	1.0479	2,577		2,577	205	2,782
2061 WTR MGT	92	0.3431	844		844	67	911
2065 SITES_PROJ	21	0.0783	193		193	15	208
2070 CLERK/RECOR	153	0.5706	1,403		1,403	112	1,515
2071 CORONER	197	0.7346	1,807		1,807	144	1,951
2076 PLANN/BLDG	142	0.5295	1,302		1,302	104	1,406
2077 ANIMAL CTRL	224	0.8353	2,054		2,054	164	2,218
2080 TRAPPER	3	0.0112	28		28	2	30
2081 OES	129	0.4811	1,183		1,183	94	1,277
20811 HOME SECUR	28	0.1044	257		257	20	277
2083 PUBLIC ADMN	24	0.0895	220		220	18	238
DA INDIAN GAMING 002258	2	0.0075	18		18	1	19
SHERIFF-SLESF 002340	73	0.2722	670		670	53	723
COMM CORRECTION PERF INCENTIVE	148	0.5519	1,357		1,357	108	1,465
4010 BH ADMIN SV 106	164	0.6116	1,504		1,504	120	1,624
4011 SUBST ABUSE 106	635	2.3680	5,824		5,824	464	6,288
4012 HEALTH 108	480	1.7900	4,402		4,402	351	4,753
4013 MNTH HLTH 106	1,229	4.5831	11,272		11,272	898	12,170
40131 MH SERV FND 2936	340	1.2679	3,118		3,118	248	3,366
40132 MHSA EDUC & TRAIN 2939	12	0.0447	110		110	9	119
40133 MHSA 2940	108	0.4027	991		991	79	1,070
40134 MHSA 2942	5	0.0186	46		46	4	50
40135 MHSA 2941	6	0.0224	55		55	4	59
MHSA-HOUSING, DEPT 002947	10	0.0373	92		92	7	99

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1021 AUDITOR

Activity - CLAIM ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
4015 AIR POLLUT 130	111	0.4139	1,018		1,018	81	1,099
4019 ENVIR HLTH 108	258	0.9621	2,366		2,366	189	2,555
4023 AMBULANCE 108	69	0.2573	633		633	50	683
CALIF CHILDRNS SRV 4031	7	0.0261	64		64	5	69
5010 DHHS ADMIN 108	407	1.5178	3,733		3,733	297	4,030
5011 WELFARE 108	1,187	4.4265	10,887		10,887	867	11,754
5032 INDG BURIAL	2	0.0075	18		18	1	19
5033 SR NUTRITON 108	85	0.3170	780		780	62	842
5041 JUV CRT WRD	20	0.0746	183		183	15	198
5051 VET SERV	15	0.0559	138		138	11	149
5061 SR CITIZENS	25	0.0932	229		229	18	247
6021 LIBRARY	685	2.5544	6,282		6,282	501	6,783
ADULT LITERACY 6022	34	0.1268	312		312	25	337
6031 AG EXTENS	126	0.4699	1,156		1,156	92	1,248
7032 COL VET	20	0.0746	183		183	15	198
7033 MAX VET	36	0.1342	330		330	26	356
7035 WMS VET	35	0.1305	321		321	26	347
110 PUBLIC WORKS 3010	1,773	6.6117	16,261		16,261	1,296	17,557
121 BLDG FUND 1080	15	0.0559	138		138	11	149
151 FISH/GAME 2078	16	0.0597	147		147	12	159
FUND 00156 MIGRANT FARM HOUSING	303	1.1299	2,779		2,779	221	3,000
4006 EAST_PARK_R	53	0.1976	486		486	39	525
447 SOLID WASTE 4000	44	0.1641	404		404	32	436
465 LOCAL TRNSP 4020	2	0.0075	18		18	1	19
OLD FUND 468 AIRPORT 4001	193	0.7197	1,770		1,770	141	1,911
491 LOC TRAN PL 4022	62	0.2312	569		569	45	614
493 TRANSIT AGN 4002	424	1.5811	3,889		3,889	310	4,199
848 LAFCO 4060	117	0.4363	1,073		1,073	85	1,158
878 IHSS PUB AU 7526	18	0.0671	165		165	13	178
OUTSIDE AGENCIES	9,483	35.3631	86,972		86,972	6,935	93,907

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1021 AUDITOR

Activity - CLAIM ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	26,816	100.0000	245,942		245,942	19,466	265,408
Total	26,816	100.0000	245,942		245,942	19,466	265,408

Allocation Basis: COST OF TIME SPENT ON CLAIM ACCOUNTING PER DEPT

Allocation Source: AUDITOR DEPT EMPLOYEE TIME RECORDS + CLAIM CNT PER DEPT

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1021 AUDITOR

Activity - PAYROLL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	115,000	2.8322	6,517		6,517		6,517
1022 TREASURER	44,629	1.0991	2,529		2,529	206	2,735
1031 CNTY CNSL	30,000	0.7388	1,700		1,700	138	1,838
1040 PERSONNEL	40,000	0.9851	2,267		2,267	185	2,452
1073 MAINTENANCE	41,279	1.0166	2,339		2,339	191	2,530
1074 CUSTODIAN	40,353	0.9938	2,287		2,287	186	2,473
1101 INSURANCE	15,000	0.3694	850		850	69	919
1108 IT	40,000	0.9851	2,267		2,267	185	2,452
PURCHASING 1109	20,000	0.4926	1,133		1,133	92	1,225
1011 BRD OF SUPV	50,000	1.2314	2,833		2,833	231	3,064
1012 CAO	60,000	1.4777	3,400		3,400	277	3,677
1023 ASSESSOR	106,667	2.6269	6,045		6,045	492	6,537
10261 REV/REC	10,000	0.2463	567		567	46	613
1051 ELECTIONS	34,000	0.8373	1,927		1,927	157	2,084
2016 DIST ATTN	109,000	2.6844	6,177		6,177	503	6,680
20161 DA WEL/INV	10,000	0.2463	567		567	46	613
2017 CHILD SUPP 00125	60,000	1.4777	3,400		3,400	277	3,677
2020 COMMUNICTNS	90,000	2.2165	5,100		5,100	415	5,515
2021 SHERIFF	355,609	8.7578	20,152		20,152	1,641	21,793
20211 SO BAILIFF	25,000	0.6157	1,417		1,417	115	1,532
2031 JAIL	199,859	4.9220	11,326		11,326	923	12,249
2035 PROBATION	141,500	3.4848	8,019		8,019	653	8,672
20352 LOCAL COMM CORRCTN 2528	40,500	0.9974	2,295		2,295	187	2,482
20353 COMM CORRTN PRFRM INCENT	21,500	0.5295	1,218		1,218	99	1,317
2036 VICTIM WITN	11,000	0.2709	623		623	51	674
20363 YOUTH OFFEND GNT	16,000	0.3940	907		907	74	981
CO VICTIM WITNESS SERV-XC 20364	10,000	0.2463	567		567	46	613
2059 AG ADM SERV	47,394	1.1672	2,686		2,686	219	2,905
2060 AG COMM	70,000	1.7239	3,967		3,967	323	4,290
2061 WTR MGT	10,000	0.2463	567		567	46	613



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COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1021 AUDITOR

Activity - PAYROLL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2070 CLERK/RECOR	34,000	0.8373	1,927		1,927	157	2,084
2071 CORONER	10,000	0.2463	567		567	46	613
2076 PLANN/BLDG	48,368	1.1912	2,741		2,741	223	2,964
2077 ANIMAL CTRL	20,000	0.4926	1,133		1,133	92	1,225
2081 OES	12,532	0.3086	710		710	58	768
2083 PUBLIC ADMN	704	0.0173	40		40	3	43
4010 BH ADMIN SV 106	70,000	1.7239	3,967		3,967	323	4,290
4011 SUBST ABUSE 106	10,000	0.2463	567		567	46	613
4012 HEALTH 108	120,000	2.9553	6,800		6,800	554	7,354
4013 MNTH HLTH 106	400,000	9.8510	22,667		22,667	1,846	24,513
4015 AIR POLLUT 130	30,000	0.7388	1,700		1,700	138	1,838
4019 ENVIR HLTH 108	50,000	1.2314	2,833		2,833	231	3,064
5010 DHHS ADMIN 108	110,000	2.7090	6,234		6,234	508	6,742
5011 WELFARE 108	490,000	12.0673	27,765		27,765	2,266	30,031
5033 SR NUTRITON 108	20,000	0.4926	1,133		1,133	92	1,225
5051 VET SERV	10,000	0.2463	567		567	46	613
6021 LIBRARY	68,000	1.6747	3,853		3,853	314	4,167
6031 AG EXTENS	30,000	0.7388	1,700		1,700	138	1,838
110 PUBLIC WORKS 3010	360,000	8.8659	20,401		20,401	1,662	22,063
FUND 00156 MIGRANT FARM HOUSING	22,606	0.5567	1,281		1,281	104	1,385
4006 EAST_PARK_R	20,000	0.4926	1,133		1,133	92	1,225
493 TRANSIT AGN 4002	110,000	2.7090	6,234		6,234	508	6,742
OUTSIDE AGENCIES	150,000	3.6941	8,500		8,500	692	9,192
SubTotal	4,060,500	100.0000	230,102		230,102	18,212	248,314
Total	4,060,500	100.0000	230,102		230,102	18,212	248,314

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1021 AUDITOR

Allocation Basis: NUMBER OF EMPLOYEE POSITIONS PER DEPT TIMES 10000

Allocation Source: EMPLOYEE POSITION ALLOCATION SCHEDULE



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COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1021 AUDITOR

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	210	0.7137	385		385		385
1022 TREASURER	210	0.7137	385		385	31	416
1031 CNTY CNSL	19	0.0646	35		35	3	38
1040 PERSONNEL	28	0.0952	51		51	4	55
1023 ASSESSOR	38	0.1292	70		70	6	76
10261 REV/REC	1,066	3.6230	1,953		1,953	156	2,109
20131 JUD DIST	266	0.9041	487		487	39	526
2016 DIST ATTN	28	0.0952	51		51	4	55
2017 CHILD SUPP 00125	383	1.3017	702		702	56	758
2021 SHERIFF	28	0.0952	51		51	4	55
DRUG PREVENTTION 2022	90	0.3059	165		165	13	178
2035 PROBATION	888	3.0180	1,627		1,627	130	1,757
2059 AG ADM SERV	1,676	5.6962	3,070		3,070	245	3,315
2070 CLERK/RECOR	1,226	4.1668	2,246		2,246	179	2,425
2077 ANIMAL CTRL	28	0.0952	51		51	4	55
4010 BH ADMIN SV 106	2,011	6.8348	3,684		3,684	294	3,978
4012 HEALTH 108	626	2.1276	1,147		1,147	91	1,238
4019 ENVIR HLTH 108	19	0.0646	35		35	3	38
5011 WELFARE 108	449	1.5260	823		823	66	889
110 PUBLIC WORKS 3010	52	0.1767	95		95	8	103
FUND 00156 MIGRANT FARM HOUSING	1,435	4.8771	2,629		2,629	210	2,839
465 LOCAL TRNSP 4020	611	2.0766	1,119		1,119	89	1,208
493 TRANSIT AGN 4002	1,374	4.6698	2,517		2,517	201	2,718
OUTSIDE AGENCIES	16,662	56.6291	30,523	-10,214	20,309	2,432	22,741
SubTotal	29,423	100.0000	53,901	-10,214	43,687	4,268	47,955
Direct Billed				10,214	10,214		10,214
Total	29,423	100.0000	53,901		53,901	4,268	58,169

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1021 AUDITOR

Allocation Basis: ACTUAL COST OF INTERNAL AUDITING BY TIME ALLOC PER DEPT

Allocation Source: AUDITOR DEPT EMPLOYEE TIME RECORDS



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1021 AUDITOR

Activity - COST PLAN PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	1,247,157	1.4215	623		623		623
1022 TREASURER	507,128	0.5780	253		253	20	273
1031 CNTY CNSL	539,693	0.6152	270		270	22	292
1040 PERSONNEL	422,346	0.4814	211		211	17	228
1073 MAINTENANCE	505,677	0.5764	253		253	20	273
1074 CUSTODIAN	329,677	0.3758	165		165	13	178
1101 INSURANCE	155,426	0.1772	78		78	6	84
1108 IT	380,297	0.4335	190		190	15	205
PURCHASING 1109	684,114	0.7798	342		342	27	369
1011 BRD OF SUPV	1,118,469	1.2748	559		559	45	604
1012 CAO	585,098	0.6669	292		292	23	315
1023 ASSESSOR	1,123,090	1.2801	561		561	45	606
10261 REV/REC	94,720	0.1080	47		47	4	51
1051 ELECTIONS	347,648	0.3963	174		174	14	188
1092 ADVERTISING	8,336	0.0095	4		4		4
1103 EE_BENEFITS	23,780	0.0271	12		12	1	13
1106 SURVERYOR	56,357	0.0642	28		28	2	30
1107 REFUNDS	23,253	0.0265	12		12	1	13
20131 JUD DIST	694,869	0.7920	347		347	28	375
2014 GRAND JURY	14,219	0.0162	7		7	1	8
2016 DIST ATTN	1,648,414	1.8789	823		823	66	889
20161 DA WEL/INV	118,441	0.1350	59		59	5	64
2017 CHILD SUPP 00125	590,396	0.6729	295		295	24	319
2018 LAW LIBRARY	5,280	0.0060	3		3		3
2019 PUBL DEFEND	290,279	0.3309	145		145	12	157
2020 COMMUNICTNS	698,980	0.7967	349		349	28	377
2021 SHERIFF	4,171,953	4.7553	2,084		2,084	167	2,251
20211 SO BAILIFF	336,214	0.3832	168		168	13	181
SHERIFF-BOATING 2024	128,983	0.1470	64		64	5	69
DRUG PREVENTTION 2022	178,251	0.2032	89		89	7	96



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1021 AUDITOR

Activity - COST PLAN PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2031 JAIL	3,059,160	3.4869	1,528		1,528	123	1,651
2033 JUV FAC	591,710	0.6744	296		296	24	320
2035 PROBATION	1,329,137	1.5150	664		664	53	717
20352 LOCAL COMM CORRCTN 2528	1,103,668	1.2580	551		551	44	595
2036 VICTIM WITN	124,754	0.1422	62		62	5	67
20363 YOUTH OFFEND GNT	72,798	0.0830	36		36	3	39
2050 FLD WTR CON	534,887	0.6097	267		267	21	288
2059 AG ADM SERV	468,373	0.5339	234		234	19	253
2060 AG COMM	1,079,924	1.2309	539		539	43	582
2061 WTR MGT	211,205	0.2407	106		106	8	114
2065 SITES_PROJ	251,219	0.2863	126		126	10	136
2070 CLERK/RECOR	390,542	0.4451	195		195	16	211
2071 CORONER	137,840	0.1571	69		69	6	75
2076 PLANN/BLDG	673,789	0.7680	337		337	27	364
2077 ANIMAL CTRL	230,415	0.2626	115		115	9	124
2080 TRAPPER	65,140	0.0742	33		33	3	36
2081 OES	159,111	0.1814	79		79	6	85
20811 HOME SECUR	21,665	0.0247	11		11	1	12
2083 PUBLIC ADMN	13,146	0.0150	7		7	1	8
DA INDIAN GAMING 002258	45,755	0.0522	23		23	2	25
SHERIFF-SLESF 002340	53,181	0.0606	27		27	2	29
COMM CORRECTION PERF INCENTIVE	222,339	0.2534	111		111	9	120
4010 BH ADMIN SV 106	1,310,065	1.4932	654		654	53	707
4011 SUBST ABUSE 106	469,254	0.5349	234		234	19	253
4012 HEALTH 108	1,559,163	1.7772	779		779	63	842
4013 MNTH HLTH 106	5,379,448	6.1316	2,687		2,687	216	2,903
40131 MH SERV FND 2936	1,564,973	1.7838	782		782	63	845
40132 MHSA EDUC & TRAIN 2939	32,292	0.0368	16		16	1	17
40133 MHSA 2940	574,226	0.6545	287		287	23	310
40134 MHSA 2942	88,640	0.1010	44		44	4	48



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COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1021 AUDITOR

Activity - COST PLAN PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
40135 MHSA 2941	189,989	0.2166	95		95	8	103
40136 MHSA 2943	44,131	0.0503	22		22	2	24
MHSA-HOUSING, DEPT 002947	22,837	0.0260	11		11	1	12
4015 AIR POLLUT 130	369,649	0.4213	185		185	15	200
4019 ENVIR HLTH 108	614,320	0.7002	307		307	25	332
4023 AMBULANCE 108	20,308	0.0231	10		10	1	11
CALIF CHILDRNS SRV 4031	8,280	0.0094	4		4		4
5010 DHHS ADMIN 108	1,273,087	1.4511	636		636	51	687
5011 WELFARE 108	5,029,135	5.7323	2,512		2,512	202	2,714
5032 INDG BURIAL	1,757	0.0020	1		1		1
5033 SR NUTRITON 108	225,399	0.2569	113		113	9	122
5041 JUV CRT WRD	3,067	0.0035	2		2		2
5051 VET SERV	81,837	0.0933	41		41	3	44
5061 SR CITIZENS	-2,731	-0.0031	-1		-1		-1
6012 SUPT OF SCH	1,945	0.0022	1		1		1
6021 LIBRARY	1,098,362	1.2519	549		549	44	593
ADULT LITERACY 6022	29,403	0.0335	15		15	1	16
6031 AG EXTENS	295,199	0.3365	147		147	12	159
COUNTYWIDE RECREATION 7013	219	0.0003					
7032 COL VET	11,868	0.0135	6		6		6
7033 MAX VET	448	0.0005					
7034 PRIN VET	2,333	0.0027	1		1		1
7035 WMS VET	5,640	0.0064	3		3		3
110 PUBLIC WORKS 3010	9,167,726	10.4495	4,580		4,580	368	4,948
121 BLDG FUND 1080	498,586	0.5683	249		249	20	269
151 FISH/GAME 2078	7,979	0.0091	4		4		4
FUND 00156 MIGRANT FARM HOUSING	760,499	0.8668	380		380	31	411
4006 EAST_PARK_R	210,567	0.2400	105		105	8	113
447 SOLID WASTE 4000	2,329,690	2.6554	1,164		1,164	93	1,257
465 LOCAL TRNSP 4020	1,098,242	1.2518	549		549	44	593

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1021 AUDITOR

Activity - COST PLAN PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OLD FUND 468 AIRPORT 4001	388,874	0.4432	194		194	16	210
491 LOC TRAN PL 4022	275,968	0.3146	138		138	11	149
493 TRANSIT AGN 4002	1,091,352	1.2439	545		545	44	589
848 LAFCO 4060	100,302	0.1143	50		50	4	54
878 IHSS PUB AU 7526	129,165	0.1472	65		65	5	70
OUTSIDE AGENCIES	23,501,651	26.7877	11,740		11,740	943	12,683
SubTotal	87,733,447	100.0000	43,829		43,829	3,469	47,298
Total	87,733,447	100.0000	43,829		43,829	3,469	47,298

Allocation Basis: TOTAL DEPT EXPENDITURES LESS FIXED ASSETS + REIMB PROJ

Allocation Source: DEPT EXPENDITURE PRINTOUTS AT 6/30TH

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1021 AUDITOR

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	1,247,157	1.4644	744		744		744
1022 TREASURER	507,128	0.5954	302		302	28	330
1031 CNTY CNSL	539,693	0.6337	322		322	30	352
1040 PERSONNEL	422,346	0.4959	252		252	24	276
1073 MAINTENANCE	505,677	0.5937	302		302	28	330
1074 CUSTODIAN	329,677	0.3871	197		197	18	215
1101 INSURANCE	155,426	0.1825	93		93	9	102
1108 IT	380,297	0.4465	227		227	21	248
PURCHASING 1109	684,114	0.8033	408		408	38	446
1011 BRD OF SUPV	1,118,469	1.3133	667		667	62	729
1012 CAO	585,098	0.6870	349		349	33	382
1023 ASSESSOR	1,123,090	1.3187	670		670	63	733
10261 REV/REC	94,720	0.1112	56		56	5	61
1051 ELECTIONS	347,648	0.4082	207		207	19	226
1092 ADVERTISING	8,336	0.0098	5		5		5
1103 EE_BENEFITS	23,780	0.0279	14		14	1	15
1106 SURVERYOR	56,357	0.0662	34		34	3	37
1107 REFUNDS	23,253	0.0273	14		14	1	15
20131 JUD DIST	694,869	0.8159	414		414	39	453
2014 GRAND JURY	14,219	0.0167	8		8	1	9
2016 DIST ATTN	1,648,414	1.9355	983		983	92	1,075
20161 DA WEL/INV	118,441	0.1391	71		71	7	78
2017 CHILD SUPP 00125	590,396	0.6932	352		352	33	385
2018 LAW LIBRARY	5,280	0.0062	3		3		3
2019 PUBL DEFEND	290,279	0.3408	173		173	16	189
2020 COMMUNICTNS	698,980	0.8207	417		417	39	456
2021 SHERIFF	4,171,953	4.8985	2,488		2,488	233	2,721
20211 SO BAILIFF	336,214	0.3948	200		200	19	219
SHERIFF-BOATING 2024	128,983	0.1514	77		77	7	84
DRUG PREVENTTION 2022	178,251	0.2093	106		106	10	116



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1021 AUDITOR

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2031 JAIL	3,059,160	3.5919	1,824		1,824	171	1,995
2033 JUV FAC	591,710	0.6948	353		353	33	386
2035 PROBATION	1,329,137	1.5606	793		793	74	867
20352 LOCAL COMM CORRCTN 2528	1,103,668	1.2959	658		658	62	720
2036 VICTIM WITN	124,754	0.1465	74		74	7	81
20363 YOUTH OFFEND GNT	72,798	0.0855	43		43	4	47
2050 FLD WTR CON	534,887	0.6280	319		319	30	349
2059 AG ADM SERV	468,373	0.5499	279		279	26	305
2060 AG COMM	1,079,924	1.2680	644		644	60	704
2061 WTR MGT	211,205	0.2480	126		126	12	138
2065 SITES_PROJ	251,219	0.2950	150		150	14	164
2070 CLERK/RECOR	390,542	0.4586	233		233	22	255
2071 CORONER	137,840	0.1618	82		82	8	90
2076 PLANN/BLDG	673,789	0.7911	402		402	38	440
2077 ANIMAL CTRL	230,415	0.2705	137		137	13	150
2080 TRAPPER	65,140	0.0765	39		39	4	43
2081 OES	159,111	0.1868	95		95	9	104
20811 HOME SECUR	21,665	0.0254	13		13	1	14
2083 PUBLIC ADMN	13,146	0.0154	8		8	1	9
DA INDIAN GAMING 002258	45,755	0.0537	27		27	3	30
SHERIFF-SLESF 002340	53,181	0.0624	32		32	3	35
COMM CORRECTION PERF INCENTIVE	222,339	0.2611	133		133	12	145
4010 BH ADMIN SV 106	1,310,065	1.5382	781		781	73	854
4011 SUBST ABUSE 106	469,254	0.5510	280		280	26	306
4012 HEALTH 108	1,559,163	1.8307	930		930	87	1,017
4013 MNTH HLTH 106	5,379,448	6.3163	3,208		3,208	300	3,508
40131 MH SERV FND 2936	1,564,973	1.8375	933		933	87	1,020
40132 MHSA EDUC & TRAIN 2939	32,292	0.0379	19		19	2	21
40133 MHSA 2940	574,226	0.6742	342		342	32	374
40134 MHSA 2942	88,640	0.1041	53		53	5	58



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1021 AUDITOR

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
40135 MHSA 2941	189,989	0.2231	113		113	11	124
40136 MHSA 2943	44,131	0.0518	26		26	2	28
MHSA-HOUSING, DEPT 002947	22,837	0.0268	14		14	1	15
4015 AIR POLLUT 130	369,649	0.4340	220		220	21	241
4019 ENVIR HLTH 108	614,320	0.7213	366		366	34	400
4023 AMBULANCE 108	20,308	0.0238	12		12	1	13
CALIF CHILDRNS SRV 4031	8,280	0.0097	5		5		5
5010 DHHS ADMIN 108	1,273,087	1.4948	759		759	71	830
5011 WELFARE 108	5,029,135	5.9050	2,999		2,999	281	3,280
5032 INDG BURIAL	1,757	0.0021	1		1		1
5033 SR NUTRITON 108	225,399	0.2647	134		134	13	147
5041 JUV CRT WRD	3,067	0.0036	2		2		2
5051 VET SERV	81,837	0.0961	49		49	5	54
5061 SR CITIZENS	-2,731	-0.0032	-2		-2		-2
6012 SUPT OF SCH	1,945	0.0023	1		1		1
6021 LIBRARY	1,098,362	1.2896	655		655	61	716
ADULT LITERACY 6022	29,403	0.0345	18		18	2	20
6031 AG EXTENS	295,199	0.3466	176		176	16	192
COUNTYWIDE RECREATION 7013	219	0.0003					
7032 COL VET	11,868	0.0139	7		7	1	8
7033 MAX VET	448	0.0005					
7034 PRIN VET	2,333	0.0027	1		1		1
7035 WMS VET	5,640	0.0066	3		3		3
110 PUBLIC WORKS 3010	9,167,726	10.7643	5,467		5,467	512	5,979
121 BLDG FUND 1080	498,586	0.5854	297		297	28	325
151 FISH/GAME 2078	7,979	0.0094	5		5		5
FUND 00156 MIGRANT FARM HOUSING	760,499	0.8929	454		454	42	496
4006 EAST_PARK_R	210,567	0.2472	126		126	12	138
447 SOLID WASTE 4000	2,329,690	2.7354	1,389		1,389	130	1,519
OLD FUND 468 AIRPORT 4001	388,874	0.4566	232		232	22	254



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1021 AUDITOR

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
878 IHSS PUB AU 7526	129,165	0.1517	77		77	7	84
OUTSIDE AGENCIES	23,501,651	27.5950	14,018		14,018	1,315	15,333
SubTotal	85,167,583	100.0000	50,789		50,789	4,686	55,475
Total	85,167,583	100.0000	50,789		50,789	4,686	55,475

Allocation Basis: TOTAL DEPT EXPENDITURES LESS FIXED ASSETS + REIMB PROJ

Allocation Source: EXPENDITURE PRINTOUTS

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1021 AUDITOR

Activity - WELFARE PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
5011 WELFARE 108	100	100.0000	4,424		4,424	352	4,776
SubTotal	100	100.0000	4,424		4,424	352	4,776
Total	100	100.0000	4,424		4,424	352	4,776

Allocation Basis: ACTUAL COST OF TIME SPENT PROCESSING SAWS CKS

Allocation Source: AUDITOR DEPT EMPLOYEE TIME RECORDS

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1021 AUDITOR

Activity - INSURANCE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1101 INSURANCE	100	100.0000	1,519		1,519	124	1,643
SubTotal	100	100.0000	1,519		1,519	124	1,643
Total	100	100.0000	1,519		1,519	124	1,643

Allocation Basis: PERSONNEL DEPT INSUR ADMIN ACTUAL COST

Allocation Source: PERSONNEL DEPT EMPLOYEE TIME RECORDS

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1021 AUDITOR

Activity - SPECIFIC DEPT AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1011 BRD OF SUPV	3,982	66.3667	5,337		5,337	423	5,760
2017 CHILD SUPP 00125	231	3.8500	310		310	25	335
4012 HEALTH 108	621	10.3500	832		832	66	898
5011 WELFARE 108	786	13.1000	1,054		1,054	83	1,137
110 PUBLIC WORKS 3010	380	6.3333	509		509	40	549
SubTotal	6,000	100.0000	8,042		8,042	637	8,679
Total	6,000	100.0000	8,042		8,042	637	8,679

Allocation Basis: SINGLE AUDIT CHARGE TO SPECIFIC DEPT

Allocation Source: AUDITOR CAW2 FOR SPECIFIC DEPT AUDITS

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1021 AUDITOR

Receiving Department	Total	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT	COST PLAN PREP	BUDGET PREP	WELFARE PAYROLL
1021 AUDITOR	9,902	1,633	6,517	385	623	744	0
1022 TREASURER	4,764	1,010	2,735	416	273	330	0
1031 CNTY CNSL	4,104	1,584	1,838	38	292	352	0
1040 PERSONNEL	4,338	1,327	2,452	55	228	276	0
1073 MAINTENANCE	9,510	6,377	2,530	0	273	330	0
1074 CUSTODIAN	7,272	4,406	2,473	0	178	215	0
1101 INSURANCE	4,253	1,505	919	0	84	102	0
1108 IT	3,925	1,020	2,452	0	205	248	0
PURCHASING 1109	6,624	4,584	1,225	0	369	446	0
1011 BRD OF SUPV	12,949	2,792	3,064	0	604	729	0
1012 CAO	5,196	822	3,677	0	315	382	0
1023 ASSESSOR	10,507	2,555	6,537	76	606	733	0
10261 REV/REC	3,973	1,139	613	2,109	51	61	0
1051 ELECTIONS	4,558	2,060	2,084	0	188	226	0
1092 ADVERTISING	39	30	0	0	4	5	0
1103 EE_BENEFITS	424	396	0	0	13	15	0
1106 SURVERYOR	86	19	0	0	30	37	0
1107 REFUNDS	275	247	0	0	13	15	0
20131 JUD DIST	2,384	1,030	0	526	375	453	0
2014 GRAND JURY	1,839	1,822	0	0	8	9	0
2016 DIST ATTN	12,829	4,130	6,680	55	889	1,075	0
20161 DA WEL/INV	755	0	613	0	64	78	0
2017 CHILD SUPP 00125	7,356	1,882	3,677	758	319	385	0
2018 LAW LIBRARY	6	0	0	0	3	3	0
2019 PUBL DEFEND	1,594	1,248	0	0	157	189	0
2020 COMMUNICTNS	7,526	1,178	5,515	0	377	456	0
2021 SHERIFF	33,108	6,288	21,793	55	2,251	2,721	0
20211 SO BAILIFF	2,170	238	1,532	0	181	219	0
SHERIFF-INDIAN GAMING	109	109	0	0	0	0	0
SHERIFF-BOATING 2024	1,054	901	0	0	69	84	0
DRUG PREVENTTION 2022	1,182	792	0	178	96	116	0
2031 JAIL	20,133	4,238	12,249	0	1,651	1,995	0
2033 JUV FAC	844	138	0	0	320	386	0
2035 PROBATION	17,133	5,120	8,672	1,757	717	867	0
20352 LOCAL COMM	3,797	0	2,482	0	595	720	0
20353 COMM CORRTN	1,317	0	1,317	0	0	0	0
2036 VICTIM WITN	1,366	544	674	0	67	81	0
20363 YOUTH OFFEND GNT	1,423	356	981	0	39	47	0



COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1021 AUDITOR

Receiving Department	Total	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT	COST PLAN PREP	BUDGET PREP	WELFARE PAYROLL
CO VICTIM WITNESS	613	0	613	0	0	0	0
2050 FLD WTR CON	914	277	0	0	288	349	0
2059 AG ADM SERV	9,045	2,267	2,905	3,315	253	305	0
2060 AG COMM	8,358	2,782	4,290	0	582	704	0
2061 WTR MGT	1,776	911	613	0	114	138	0
2065 SITES_PROJ	508	208	0	0	136	164	0
2070 CLERK/RECOR	6,490	1,515	2,084	2,425	211	255	0
2071 CORONER	2,729	1,951	613	0	75	90	0
2076 PLANN/BLDG	5,174	1,406	2,964	0	364	440	0
2077 ANIMAL CTRL	3,772	2,218	1,225	55	124	150	0
2080 TRAPPER	109	30	0	0	36	43	0
2081 OES	2,234	1,277	768	0	85	104	0
20811 HOME SECUR	303	277	0	0	12	14	0
2083 PUBLIC ADMN	298	238	43	0	8	9	0
DA INDIAN GAMING 002258	74	19	0	0	25	30	0
SHERIFF-SLESF 002340	787	723	0	0	29	35	0
COMM CORRECTION PERF	1,730	1,465	0	0	120	145	0
4010 BH ADMIN SV 106	11,453	1,624	4,290	3,978	707	854	0
4011 SUBST ABUSE 106	7,460	6,288	613	0	253	306	0
4012 HEALTH 108	16,102	4,753	7,354	1,238	842	1,017	0
4013 MNTH HLTH 106	43,094	12,170	24,513	0	2,903	3,508	0
40131 MH SERV FND 2936	5,231	3,366	0	0	845	1,020	0
40132 MHSA EDUC & TRAIN	157	119	0	0	17	21	0
40133 MHSA 2940	1,754	1,070	0	0	310	374	0
40134 MHSA 2942	156	50	0	0	48	58	0
40135 MHSA 2941	286	59	0	0	103	124	0
40136 MHSA 2943	52	0	0	0	24	28	0
MHSA-HOUSING, DEPT	126	99	0	0	12	15	0
4015 AIR POLLUT 130	3,378	1,099	1,838	0	200	241	0
4019 ENVIR HLTH 108	6,389	2,555	3,064	38	332	400	0
4023 AMBULANCE 108	707	683	0	0	11	13	0
CALIF CHILDRNS SRV 4031	78	69	0	0	4	5	0
5010 DHHS ADMIN 108	12,289	4,030	6,742	0	687	830	0
5011 WELFARE 108	54,581	11,754	30,031	889	2,714	3,280	4,776
5032 INDG BURIAL	21	19	0	0	1	1	0
5033 SR NUTRITON 108	2,336	842	1,225	0	122	147	0
5041 JUV CRT WRD	202	198	0	0	2	2	0
5051 VET SERV	860	149	613	0	44	54	0
5061 SR CITIZENS	244	247	0	0	(1)	(2)	0



COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1021 AUDITOR

Receiving Department	Total	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT	COST PLAN PREP	BUDGET PREP	WELFARE PAYROLL
6012 SUPT OF SCH	2	0	0	0	1	1	0
6021 LIBRARY	12,259	6,783	4,167	0	593	716	0
ADULT LITERACY 6022	373	337	0	0	16	20	0
6031 AG EXTENS	3,437	1,248	1,838	0	159	192	0
7032 COL VET	212	198	0	0	6	8	0
7033 MAX VET	356	356	0	0	0	0	0
7034 PRIN VET	2	0	0	0	1	1	0
7035 WMS VET	353	347	0	0	3	3	0
110 PUBLIC WORKS 3010	51,199	17,557	22,063	103	4,948	5,979	0
121 BLDG FUND 1080	743	149	0	0	269	325	0
151 FISH/GAME 2078	168	159	0	0	4	5	0
FUND 00156 MIGRANT	8,131	3,000	1,385	2,839	411	496	0
4006 EAST_PARK_R	2,001	525	1,225	0	113	138	0
447 SOLID WASTE 4000	3,212	436	0	0	1,257	1,519	0
465 LOCAL TRNSP 4020	1,820	19	0	1,208	593	0	0
OLD FUND 468 AIRPORT	2,375	1,911	0	0	210	254	0
491 LOC TRAN PL 4022	763	614	0	0	149	0	0
493 TRANSIT AGN 4002	14,248	4,199	6,742	2,718	589	0	0
848 LAFCO 4060	1,212	1,158	0	0	54	0	0
878 IHSS PUB AU 7526	332	178	0	0	70	84	0
OUTSIDE AGENCIES	153,856	93,907	9,192	22,741	12,683	15,333	0
Direct Billed	10,214	0	0	10,214	0	0	0
Total	689,762	265,408	248,314	58,169	47,298	55,475	4,776

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1021 AUDITOR

Receiving Department INSURANCE ADMIN SPECIFIC DEPT AUDIT

1021 AUDITOR	0	0
1022 TREASURER	0	0
1031 CNTY CNSL	0	0
1040 PERSONNEL	0	0
1073 MAINTENANCE	0	0
1074 CUSTODIAN	0	0
1101 INSURANCE	1,643	0
1108 IT	0	0
PURCHASING 1109	0	0
1011 BRD OF SUPV	0	5,760
1012 CAO	0	0
1023 ASSESSOR	0	0
10261 REV/REC	0	0
1051 ELECTIONS	0	0
1092 ADVERTISING	0	0
1103 EE_BENEFITS	0	0
1106 SURVERYOR	0	0
1107 REFUNDS	0	0
20131 JUD DIST	0	0
2014 GRAND JURY	0	0
2016 DIST ATTN	0	0
20161 DA WEL/INV	0	0
2017 CHILD SUPP 00125	0	335
2018 LAW LIBRARY	0	0
2019 PUBL DEFEND	0	0
2020 COMMUNICTNS	0	0
2021 SHERIFF	0	0
20211 SO BAILIFF	0	0
SHERIFF-INDIAN GAMING	0	0
SHERIFF-BOATING 2024	0	0
DRUG PREVENTTION 2022	0	0
2031 JAIL	0	0
2033 JUV FAC	0	0
2035 PROBATION	0	0
20352 LOCAL COMM	0	0
20353 COMM CORRRTN	0	0
2036 VICTIM WITN	0	0
20363 YOUTH OFFEND GNT	0	0

All Monetary Values Are \$ Dollars

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COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1021 AUDITOR

Receiving Department INSURANCE ADMIN SPECIFIC DEPT AUDIT

CO VICTIM WITNESS	0	0
2050 FLD WTR CON	0	0
2059 AG ADM SERV	0	0
2060 AG COMM	0	0
2061 WTR MGT	0	0
2065 SITES_PROJ	0	0
2070 CLERK/RECOR	0	0
2071 CORONER	0	0
2076 PLANN/BLDG	0	0
2077 ANIMAL CTRL	0	0
2080 TRAPPER	0	0
2081 OES	0	0
20811 HOME SECUR	0	0
2083 PUBLIC ADMN	0	0
DA INDIAN GAMING 002258	0	0
SHERIFF-SLESF 002340	0	0
COMM CORRECTION PERF	0	0
4010 BH ADMIN SV 106	0	0
4011 SUBST ABUSE 106	0	0
4012 HEALTH 108	0	898
4013 MNTH HLTH 106	0	0
40131 MH SERV FND 2936	0	0
40132 MHSA EDUC & TRAIN	0	0
40133 MHSA 2940	0	0
40134 MHSA 2942	0	0
40135 MHSA 2941	0	0
40136 MHSA 2943	0	0
MHSA-HOUSING, DEPT	0	0
4015 AIR POLLUT 130	0	0
4019 ENVIR HLTH 108	0	0
4023 AMBULANCE 108	0	0
CALIF CHILDRNS SRV 4031	0	0
5010 DHHS ADMIN 108	0	0
5011 WELFARE 108	0	1,137
5032 INDG BURIAL	0	0
5033 SR NUTRITON 108	0	0
5041 JUV CRT WRD	0	0
5051 VET SERV	0	0
5061 SR CITIZENS	0	0



COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1021 AUDITOR

Receiving Department	INSURANCE ADMIN SPECIFIC DEPT AUDIT	
6012 SUPT OF SCH	0	0
6021 LIBRARY	0	0
ADULT LITERACY 6022	0	0
6031 AG EXTENS	0	0
7032 COL VET	0	0
7033 MAX VET	0	0
7034 PRIN VET	0	0
7035 WMS VET	0	0
110 PUBLIC WORKS 3010	0	549
121 BLDG FUND 1080	0	0
151 FISH/GAME 2078	0	0
FUND 00156 MIGRANT	0	0
4006 EAST_PARK_R	0	0
447 SOLID WASTE 4000	0	0
465 LOCAL TRNSP 4020	0	0
OLD FUND 468 AIRPORT	0	0
491 LOC TRAN PL 4022	0	0
493 TRANSIT AGN 4002	0	0
848 LAFCO 4060	0	0
878 IHSS PUB AU 7526	0	0
OUTSIDE AGENCIES	0	0
Direct Billed	0	0
Total	1,643	8,679

COLUSA COUNTY
Schedule 4.1 Narrative Description of 2015-2016 Costs to be Allocated
For Department 1022 TREASURER

The principal duties of the County Treasurer were receiving, safeguarding, disbursing, and investing funds of the County, School Districts, and Special Districts. It was determined that the costs related to the duties performed by the Treasurer of warrant and check clearing function were the only allowable costs of the Treasurer-Tax Collector Department. Those costs were allocated on the basis of the actual number of checks processed for each department, using only the percentage of time spent applicable to warrant clearing as determined by an actual time study. The Retiree Health/OPEB function consisted of all costs for Retiree Health/OPEB benefits which are not allowable costs and are not reimbursable. The Treasurer also serves as the County Tax Collector. The hours devoted to Tax Collection services are unreimbursable and were recorded under the General Government function on the Cost Plan.

REVENUE

Revenue recorded in the Treasurer-Tax Collector's revenue accounts for the 2015-2016 fiscal year which offset expenses as a cost adjustment was as follows:

<u>Amount</u>	<u>Revenue Acct</u>	<u>Description</u>	<u>Function</u>
\$0	#1022-410360	Tax Deeded Sales Ad Fee	General Govt
\$20,624	#1022-410600	Penalties/Cost	General Govt
\$2,810	#1022-410610	Redemption Fees	General Govt
\$19,384	#1022-421100	Business License	General Govt
\$229	#1022-441900	Interest	Check Clearing
\$14,020	#1022-466100	Assmt and Tax Collector Fees	General Govt
\$0	#1022-466104	Title Search Fees	General Govt
\$30,466	#1022-466105	Property Tax Admin Fees	General Govt
\$102,200	#1022-466110	Treasurer's Fees	General Govt
\$2,910	#1022-466114	Unsecured Tax Admin	General Govt
\$1,095	#1022-466115	Installment Fees	General Govt
\$310	#1022-466116	Bad Check Charge	General Govt
\$0	#1022-479470	Refund	General Administration
<u>\$194,048</u>	Total Cost Adjustment		

DIRECT BILLED

There were no costs direct billed during the 2015-2016 fiscal year.

ACTUAL EXPENDITURES INCLUDED IN THE PLAN

\$339,562	Total Budget 2015-2016 Actual Expenditures
<u>\$168,642</u>	Add back Transfers and Reimbursements
<u>\$508,204</u>	Total 2015-2016 Fund #00101-1022—Treasurer-Tax Collector Expenditures recorded in the County Budget

COLUSA COUNTY
Schedule .2 - Costs To Be Allocated
For Department 1022 TREASURER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	508,204			508,204
FIXED ASSETS	(1,075)			
Total Deductions:	(1,075)			(1,075)
BUILDING USE	1,870		1,870	
EQUIPMENT USE	1,848		1,848	
1021 AUDITOR	4,404	360	4,764	
1022 TREASURER		1,260	1,260	
1031 CNTY CNSL		1,553	1,553	
1040 PERSONNEL		5,438	5,438	
1073 MAINTENANCE		3,540	3,540	
1074 CUSTODIAN		9,180	9,180	
1101 INSURANCE		(4)	(4)	
1108 IT		5,014	5,014	
PURCHASING 1109		8,893	8,893	
Total Allocated Additions:	8,122	35,234	43,356	43,356
#410600 PENALTY/COST	(20,624)			
#410610 RDMPT FEES	(2,810)			
#421100 BUSINESS LIC	(19,384)			
#441900 INTEREST	(229)			
#466100 TAX COLL FEE	(14,020)			
#466105 PROP TAX ADMIN	(30,466)			
#466110 TREAS FEES	(102,200)			
466114 UNSEC TAX ADMIN	(2,910)			
#466115 INSTALL PLAN FEE	(1,095)			
#466116 BAD CK CHARGE	(310)			
#479470 REFUND	0			
Total Departmental Cost Adjustments:	(194,048)			(194,048)
Total To Be Allocated:	321,203	35,234		356,437

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1022 TREASURER

	Total	General & Admin	CHECK CLEARING	RETIREE HEALTH/OPEB	GENERAL GOVT
Wages & Benefits					
SALARIES & BENEFITS	453,115	0	238,175	26,946	187,994
Other Expense & Cost					
53060 COMMUNICATIONS	856	0	406	0	450
53061 COMMUNICATIONS-CELL	240	0	114	0	126
53090 HOUSEHOLD	44	0	21	0	23
53100 INSURANCE	5,367	0	2,546	0	2,821
53120 MAINT-EQUIP	950	0	451	0	499
53121 MAINT-SOFTWARE	3,655	0	3,655	0	0
53150 MEMBERSHIPS	250	0	119	0	131
53160 BANK FEES	20,652	0	20,652	0	0
53163 FINANCE/LATE CHARGE	5	0	2	0	3
53170 OFFICE EXPENSE	3,375	0	1,406	0	1,969
53171 POSTAGE	7,210	0	500	0	6,710
53180 PROF/SPEC SERV	2,760	0	2,689	0	71
53190 PUBL & NOTICES	5,630	0	1,178	0	4,452
53200 RENTS & LEASES EQUIP	470	0	223	0	247
53230 SPECIAL DEPT EXP	(83)	0	(39)	0	(44)
53231 SOFTWARE	436	0	207	0	229
53250 TRANS & TRAVEL	1,385	0	657	0	728
53251 EDUC & TRAINING	812	0	385	0	427
*FIXED ASSETS	1,075	1,075	0	0	0
Departmental Totals					
Total Expenditures	508,204	1,075	273,347	26,946	206,836
Deductions					
Total Deductions	(1,075)	(1,075)	0	0	0
Cost Adjustments					
#410600 PENALTY/COST	(20,624)	0	0	0	(20,624)
#410610 RDMPT FEES	(2,810)	0	0	0	(2,810)
#421100 BUSINESS LIC	(19,384)	0	0	0	(19,384)
#441900 INTEREST	(229)	0	(229)	0	0
#466100 TAX COLL FEE	(14,020)	0	0	0	(14,020)
#466105 PROP TAX ADMIN	(30,466)	0	0	0	(30,466)
#466110 TREAS FEES	(102,200)	0	0	0	(102,200)
466114 UNSEC TAX ADMIN	(2,910)	0	0	0	(2,910)
#466115 INSTALL PLAN FEE	(1,095)	0	0	0	(1,095)
#466116 BAD CK CHARGE	(310)	0	0	0	(310)
#479470 REFUND	0	0	0	0	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1022 TREASURER

	Total	General & Admin	CHECK CLEARING	RETIREE HEALTH/OPEB	GENERAL GOVT
Functional Cost	313,081	0	273,118	26,946	13,017
Allocation Step 1					
Inbound- All Others	8,122	8,122	0	0	0
Reallocate Admin Costs		(8,122)	4,624	0	3,498
Unallocated Costs	(43,461)	0	0	(26,946)	(16,515)
1st Allocation	277,742	0	277,742	0	0
Allocation Step 2					
Inbound- All Others	35,234	35,234	0	0	0
Reallocate Admin Costs		(35,234)	20,059	0	15,175
Unallocated Costs	(15,175)	0	0	0	(15,175)
2nd Allocation	20,059	0	20,059	0	0
Total For 1010220 1022 TREASURER					
Total Allocated	297,801	0	297,801	0	0



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1022 TREASURER

Activity - CHECK CLEARING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	111	0.6994	1,943		1,943		1,943
1022 TREASURER	72	0.4537	1,260		1,260		1,260
1031 CNTY CNSL	148	0.9326	2,590		2,590	189	2,779
1040 PERSONNEL	90	0.5671	1,575		1,575	115	1,690
1073 MAINTENANCE	254	1.6005	4,445		4,445	325	4,770
1074 CUSTODIAN	92	0.5797	1,610		1,610	118	1,728
1101 INSURANCE	89	0.5608	1,558		1,558	114	1,672
1108 IT	78	0.4915	1,365		1,365	100	1,465
PURCHASING 1109	279	1.7580	4,883		4,883	357	5,240
1011 BRD OF SUPV	166	1.0460	2,905		2,905	212	3,117
1012 CAO	52	0.3277	910		910	66	976
1023 ASSESSOR	172	1.0838	3,010		3,010	220	3,230
10261 REV/REC	94	0.5923	1,645		1,645	120	1,765
1051 ELECTIONS	165	1.0397	2,888		2,888	211	3,099
1092 ADVERTISING	3	0.0189	53		53	4	57
1103 EE_BENEFITS	23	0.1449	403		403	29	432
1106 SURVERYOR	2	0.0126	35		35	3	38
1107 REFUNDS	20	0.1260	350		350	26	376
20131 JUD DIST	81	0.5104	1,418		1,418	104	1,522
2014 GRAND JURY	86	0.5419	1,505		1,505	110	1,615
2016 DIST ATTN	299	1.8841	5,233		5,233	382	5,615
2017 CHILD SUPP 00125	151	0.9515	2,643		2,643	193	2,836
2019 PUBL DEFEND	71	0.4474	1,243		1,243	91	1,334
2020 COMMUNICTNS	111	0.6994	1,943		1,943	142	2,085
2021 SHERIFF	407	2.5646	7,123		7,123	520	7,643
20211 SO BAILIFF	24	0.1512	420		420	31	451
SHERIFF-BOATING 2024	83	0.5230	1,453		1,453	106	1,559
DRUG PREVENTTION 2022	78	0.4915	1,365		1,365	100	1,465
2031 JAIL	346	2.1802	6,055		6,055	442	6,497
2033 JUV FAC	12	0.0756	210		210	15	225



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1022 TREASURER

Activity - CHECK CLEARING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2035 PROBATION	337	2.1235	5,898		5,898	431	6,329
20352 LOCAL COMM CORRCTN 2528	212	1.3359	3,710		3,710	271	3,981
20353 COMM CORRTN PRFRM INCENT	120	0.7561	2,100		2,100	153	2,253
2036 VICTIM WITN	34	0.2142	595		595	43	638
20363 YOUTH OFFEND GNT	34	0.2142	595		595	43	638
2050 FLD WTR CON	16	0.1008	280		280	20	300
2059 AG ADM SERV	141	0.8885	2,468		2,468	180	2,648
2060 AG COMM	177	1.1153	3,098		3,098	226	3,324
2061 WTR MGT	68	0.4285	1,190		1,190	87	1,277
2065 SITES_PROJ	12	0.0756	210		210	15	225
2070 CLERK/RECOR	93	0.5860	1,628		1,628	119	1,747
2071 CORONER	117	0.7372	2,048		2,048	150	2,198
2076 PLANN/BLDG	112	0.7057	1,960		1,960	143	2,103
2077 ANIMAL CTRL	189	1.1909	3,308		3,308	242	3,550
2080 TRAPPER	3	0.0189	53		53	4	57
2081 OES	96	0.6049	1,680		1,680	123	1,803
20811 HOME SECUR	17	0.1071	298		298	22	320
2083 PUBLIC ADMN	17	0.1071	298		298	22	320
DA INDIAN GAMING 002258	2	0.0126	35		35	3	38
SHERIFF-SLESF 002340	52	0.3277	910		910	66	976
COMM CORRECTION PERF INCENTIVE	120	0.7561	2,100		2,100	153	2,253
4010 BH ADMIN SV 106	106	0.6679	1,855		1,855	136	1,991
4011 SUBST ABUSE 106	306	1.9282	5,355		5,355	391	5,746
4012 HEALTH 108	371	2.3377	6,493		6,493	474	6,967
4013 MNTH HLTH 106	527	3.3207	9,223		9,223	674	9,897
40131 MH SERV FND 2936	134	0.8444	2,345		2,345	171	2,516
40132 MHSA EDUC & TRAIN 2939	8	0.0504	140		140	10	150
40133 MHSA 2940	88	0.5545	1,540		1,540	113	1,653
40134 MHSA 2942	5	0.0315	88		88	6	94
40135 MHSA 2941	3	0.0189	53		53	4	57

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1022 TREASURER

Activity - CHECK CLEARING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MHSA-HOUSING, DEPT 002947	9	0.0567	158		158	12	170
4015 AIR POLLUT 130	91	0.5734	1,593		1,593	116	1,709
4019 ENVIR HLTH 108	207	1.3043	3,623		3,623	265	3,888
4023 AMBULANCE 108	67	0.4222	1,173		1,173	86	1,259
CALIF CHILDRNS SRV 4031	4	0.0252	70		70	5	75
5010 DHHS ADMIN 108	270	1.7013	4,725		4,725	345	5,070
5011 WELFARE 108	631	3.9761	11,043		11,043	807	11,850
5032 INDG BURIAL	2	0.0126	35		35	3	38
5033 SR NUTRITON 108	74	0.4663	1,295		1,295	95	1,390
5041 JUV CRT WRD	19	0.1197	333		333	24	357
5051 VET SERV	15	0.0945	263		263	19	282
5061 SR CITIZENS	12	0.0756	210		210	15	225
6021 LIBRARY	386	2.4323	6,755		6,755	494	7,249
ADULT LITERACY 6022	17	0.1071	298		298	22	320
6031 AG EXTENS	110	0.6931	1,925		1,925	141	2,066
7032 COL VET	20	0.1260	350		350	26	376
7033 MAX VET	24	0.1512	420		420	31	451
7035 WMS VET	35	0.2205	613		613	45	658
110 PUBLIC WORKS 3010	851	5.3623	14,893		14,893	1,088	15,981
121 BLDG FUND 1080	8	0.0504	140		140	10	150
151 FISH/GAME 2078	5	0.0315	88		88	6	94
FUND 00156 MIGRANT FARM HOUSING	185	1.1657	3,238		3,238	237	3,475
4006 EAST_PARK_R	44	0.2773	770		770	56	826
447 SOLID WASTE 4000	42	0.2647	735		735	54	789
465 LOCAL TRNSP 4020	2	0.0126	35		35	3	38
OLD FUND 468 AIRPORT 4001	111	0.6994	1,943		1,943	142	2,085
491 LOC TRAN PL 4022	55	0.3466	963		963	70	1,033
493 TRANSIT AGN 4002	276	1.7391	4,830		4,830	353	5,183
848 LAFCO 4060	49	0.3088	858		858	63	921
878 IHSS PUB AU 7526	15	0.0945	263		263	19	282



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1022 TREASURER

Activity - CHECK CLEARING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OUTSIDE AGENCIES	5,058	31.8720	88,511		88,511	6,467	94,978
SubTotal	15,870	100.0000	277,742		277,742	20,059	297,801
Total	15,870	100.0000	277,742		277,742	20,059	297,801

Allocation Basis: ACTUAL NUMBER OF CHECKS PROCESSED PER DEPT

Allocation Source: PHYSICAL CLAIM COUNT USING VENDOR HISTORY BY DEPT

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1022 TREASURER

Receiving Department	Total	CHECK CLEARING
1021 AUDITOR	1,943	1,943
1022 TREASURER	1,260	1,260
1031 CNTY CNSL	2,779	2,779
1040 PERSONNEL	1,690	1,690
1073 MAINTENANCE	4,770	4,770
1074 CUSTODIAN	1,728	1,728
1101 INSURANCE	1,672	1,672
1108 IT	1,465	1,465
PURCHASING 1109	5,240	5,240
1011 BRD OF SUPV	3,117	3,117
1012 CAO	976	976
1023 ASSESSOR	3,230	3,230
10261 REV/REC	1,765	1,765
1051 ELECTIONS	3,099	3,099
1092 ADVERTISING	57	57
1103 EE_BENEFITS	432	432
1106 SURVERYOR	38	38
1107 REFUNDS	376	376
20131 JUD DIST	1,522	1,522
2014 GRAND JURY	1,615	1,615
2016 DIST ATTN	5,615	5,615
2017 CHILD SUPP 00125	2,836	2,836
2019 PUBL DEFEND	1,334	1,334
2020 COMMUNICTNS	2,085	2,085
2021 SHERIFF	7,643	7,643
20211 SO BAILIFF	451	451
SHERIFF-BOATING 2024	1,559	1,559
DRUG PREVENTTION 2022	1,465	1,465
2031 JAIL	6,497	6,497
2033 JUV FAC	225	225
2035 PROBATION	6,329	6,329
20352 LOCAL COMM	3,981	3,981
20353 COMM CORR TN	2,253	2,253
2036 VICTIM WITN	638	638
20363 YOUTH OFFEND GNT	638	638
2050 FLD WTR CON	300	300
2059 AG ADM SERV	2,648	2,648
2060 AG COMM	3,324	3,324



All Monetary Values Are \$ Dollars

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COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1022 TREASURER

Receiving Department	Total	CHECK CLEARING
2061 WTR MGT	1,277	1,277
2065 SITES_PROJ	225	225
2070 CLERK/RECOR	1,747	1,747
2071 CORONER	2,198	2,198
2076 PLANN/BLDG	2,103	2,103
2077 ANIMAL CTRL	3,550	3,550
2080 TRAPPER	57	57
2081 OES	1,803	1,803
20811 HOME SECUR	320	320
2083 PUBLIC ADMN	320	320
DA INDIAN GAMING 002258	38	38
SHERIFF-SLESF 002340	976	976
COMM CORRECTION PERF	2,253	2,253
4010 BH ADMIN SV 106	1,991	1,991
4011 SUBST ABUSE 106	5,746	5,746
4012 HEALTH 108	6,967	6,967
4013 MNTH HLTH 106	9,897	9,897
40131 MH SERV FND 2936	2,516	2,516
40132 MHSA EDUC & TRAIN	150	150
40133 MHSA 2940	1,653	1,653
40134 MHSA 2942	94	94
40135 MHSA 2941	57	57
MHSA-HOUSING, DEPT	170	170
4015 AIR POLLUT 130	1,709	1,709
4019 ENVIR HLTH 108	3,888	3,888
4023 AMBULANCE 108	1,259	1,259
CALIF CHILDRNS SRV 4031	75	75
5010 DHHS ADMIN 108	5,070	5,070
5011 WELFARE 108	11,850	11,850
5032 INDG BURIAL	38	38
5033 SR NUTRITON 108	1,390	1,390
5041 JUV CRT WRD	357	357
5051 VET SERV	282	282
5061 SR CITIZENS	225	225
6021 LIBRARY	7,249	7,249
ADULT LITERACY 6022	320	320
6031 AG EXTENS	2,066	2,066
7032 COL VET	376	376
7033 MAX VET	451	451

All Monetary Values Are \$ Dollars

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COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1022 TREASURER

Receiving Department	Total	CHECK CLEARING
7035 WMS VET	658	658
110 PUBLIC WORKS 3010	15,981	15,981
121 BLDG FUND 1080	150	150
151 FISH/GAME 2078	94	94
FUND 00156 MIGRANT	3,475	3,475
4006 EAST_PARK_R	826	826
447 SOLID WASTE 4000	789	789
465 LOCAL TRNSP 4020	38	38
OLD FUND 468 AIRPORT	2,085	2,085
491 LOC TRAN PL 4022	1,033	1,033
493 TRANSIT AGN 4002	5,183	5,183
848 LAFCO 4060	921	921
878 IHSS PUB AU 7526	282	282
OUTSIDE AGENCIES	94,978	94,978
Direct Billed	0	0
Total	297,801	297,801

COLUSA COUNTY
Schedule 6.1 Narrative Description of 2015-2016 Costs to be Allocated
For Department 1031 COUNTY COUNSEL

The County Counsel Department provided legal services to the Colusa County Board of Supervisors and to all County departments. The costs relating to this Department were divided into six different functions.

GENERAL SERVICES

The General Services function was for those costs relating to all administrative tasks which are required in order to operate County Counsel Department. The costs related to this function were allocated based on time spent performing legal services to County departments and Agencies per the County Counsel's time records.

COUNTY LEGAL SERVICES

The County Legal Services function was for legal services that were performed by the County Counsel Department's personnel for County Agencies at their request or at the request of the Board of Supervisors. The costs related to this function were allocated based on actual monthly time studies of each employee for services performed for specific County Agencies.

EMPLOYEE RELATIONS AND CCEA, CCMC, CSDA BARGAINING UNITS

The Employee Relations function was expanded to include the legal costs related to the county's three employee bargaining units: Colusa County Employees Association, Colusa County Management Coalition, Colusa County Deputy Sheriff Association. There were no costs related to these functions during the 2015-2016 Fiscal Year.

NON-COUNTY LEGAL SERVICES

The Non-County Legal Services function was for those costs that were expended for legal services provided by attorneys hired on a contract basis. The cost for these contracted legal services was recorded in the County Counsel Department's Professional Services expenditure account #00101-1031-53180. The County Counsel Department was reimbursed for all costs related to this function by the County agency which required legal services and was recorded as an offset to expenditures in the Cost Plan.

RETIREE HEALTH/OPEB

The Retiree Health/OPEB function consists of all costs for Retiree Health/OPEB benefits which are not allowable costs and are not reimbursable.

GENERAL GOVERNMENT

The costs related to General Government were for the cost of time spent at the request of the Colusa County Board of Supervisors for general County legal services.

DIRECT BILLED

The amount Direct Billed in the 2015-2016 Fiscal Year was for the reimbursement of time spent providing legal services to various County Departments and for time spent by contracted attorneys providing legal services to various County Departments as follows:

Recorded in Revenue Accounts: \$12,869

Recorded in Expense Account 59390: \$0

Total Direct Billed = \$12,869

<u>Amount</u>	<u>Revenue Acct</u>	<u>Description</u>	<u>Function</u>
\$3,885	#1031-466600	Public Guardian legal services reimbursement	Legal Services
\$1,155	#1031-466600	Planning & Building legal services reimbursement	Legal Services
\$7,538	#1031-466600	Outside Agencies legal services reimbursement	Legal Services
\$291	#1031-466602	Bail Bonds legal services reimbursement	Legal Services
<u>\$0</u>	#1031-59390	No costs	Legal Services
<u>\$12,869</u>	Total Directed Billed		

COST ADJUSTMENT

Revenue: The activity recorded in the #00101-1031 County Counsel's revenue accounts in the 2015-2016 Fiscal Year which offset expenditures as a cost adjustment was for the office supply refunds in the amount of \$1,914.

Reimbursed Projects: The activity recorded in the County Counsel's Reimbursed Projects account #00101-1031-593906 in the 2015-2016 Fiscal Year which offset expenditures as a cost adjustment was for the reimbursement from County Departments for the cost of contracted non-county legal services in the amount of \$39,663.

The total expenditure offset cost adjustment for the 2015-2016 Fiscal Year was \$41,577.

<u>Amount</u>	<u>Account #</u>	<u>Description</u>	<u>Function</u>
\$1,805	#1031-466207	Admin Fee-County Counsel	Administration
\$109	#1031-468785	Photo Copies	Administration
<u>\$39,663</u>	#1031-593906	Non-County Legal Service Reimbursement	Non-County Legal Services
<u>\$41,577</u>	Total Expenditure offset Cost Adjustment		

ACTUAL EXPENDITURES IN COST PLAN

\$243,451	Total Budget 2015-2016 Actual Expenditures
<u>\$296,241</u>	Add back Transfers and Reimbursements
<u>\$539,692</u>	Total Fund #00101-1031—County Counsel Expenditures recorded in the County Budget

COLUSA COUNTY
Schedule .2 - Costs To Be Allocated
For Department 1031 CNTY CNSL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	539,692			539,692
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING USE	443		443	
EQUIPMENT USE	3,403		3,403	
1021 AUDITOR	3,794	310	4,104	
1022 TREASURER	2,590	189	2,779	
1040 PERSONNEL		3,601	3,601	
1073 MAINTENANCE		4,504	4,504	
1074 CUSTODIAN		5,296	5,296	
1101 INSURANCE		(22)	(22)	
1108 IT		7,270	7,270	
PURCHASING 1109		745	745	
Total Allocated Additions:	10,230	21,893	32,123	32,123
#466207 ADMIN FEE	(1,805)			
#468785 PHOTO COPIES	(109)			
#466600 LEGAL SERV	0			
#479360 MISC REV	0			
#479470 MISC REFUND	0			
#593906 REIMB PROJECTS	(39,663)			
Total Departmental Cost Adjustments:	(41,577)		(41,577)	
Total To Be Allocated:	508,345	21,893		530,238

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1031 CNTY CNSL

	Total	General & Admin	GENERAL SERVICES	CO LEGAL SERVICE	EMPLOYEE RELATIONS
Wages & Benefits					
SALARIES & BENEFITS	440,463	0	155,546	177,878	0
Other Expense & Cost					
53060 COMMUNICATIONS	4,088	4,088	0	0	0
53061 COMMUNICATIONS-CELL	960	960	0	0	0
53100 INSURANCE	28,166	28,166	0	0	0
53120 MAINT-EQUIP	548	548	0	0	0
53130 MAINT-STRU	0	0	0	0	0
53150 MEMBERSHIPS	3,337	3,337	0	0	0
53170 OFFICE EXPENSE	10,396	10,396	0	0	0
53171 POSTAGE	614	614	0	0	0
53180 PROF SPEC SERV	41,824	2,161	0	0	0
53190 PUBL & LEGAL NOTICES	0	0	0	0	0
53200 RENTS & LEASES	1,726	1,726	0	0	0
53230 SPEC DEPT EXP	178	178	0	0	0
53231 SOFTWARE	51	51	0	0	0
53250 TRANS/TRAVEL	4,962	4,962	0	0	0
53251 EDUC & TRAIN	2,379	2,379	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	539,692	59,566	155,546	177,878	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#466207 ADMIN FEE	(1,805)	(1,805)	0	0	0
#468785 PHOTO COPIES	(109)	(109)	0	0	0
#466600 LEGAL SERV	0	0	0	0	0
#479360 MISC REV	0	0	0	0	0
#479470 MISC REFUND	0	0	0	0	0
#593906 REIMB PROJECTS	(39,663)	0	0	0	0
Functional Cost	498,115	57,652	155,546	177,878	0
Allocation Step 1					
Inbound- All Others	10,230	10,230	0	0	0
Reallocate Admin Costs		(67,882)	23,188	26,522	0
Unallocated Costs	(119,298)	0	0	0	0
1st Allocation	389,047	0	178,734	204,400	0



COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1031 CNTY CNSL

	Total	General & Admin	GENERAL SERVICES	CO LEGAL SERVICE	EMPLOYEE RELATIONS
Allocation Step 2					
Inbound- All Others	21,893	21,893	0	0	0
Reallocate Admin Costs		(21,893)	7,479	8,553	0
Unallocated Costs	(3,954)	0	0	0	0
2nd Allocation	17,939	0	7,479	8,553	0
Total For 1010310 1031 CNTY CNSL					
Total Allocated	406,986	0	186,213	212,953	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1031 CNTY CNSL

	CCEA UNIT	CCMC UNIT	CDSA UNIT	NON-CO LEGAL SERV	RETIREE HEALTH/OPEB
Wages & Benefits					
SALARIES & BENEFITS	0	0	0	0	24,784
Other Expense & Cost					
53060 COMMUNICATIONS	0	0	0	0	0
53061 COMMUNICATIONS-CELL	0	0	0	0	0
53100 INSURANCE	0	0	0	0	0
53120 MAINT-EQUIP	0	0	0	0	0
53130 MAINT-STRU	0	0	0	0	0
53150 MEMBERSHIPS	0	0	0	0	0
53170 OFFICE EXPENSE	0	0	0	0	0
53171 POSTAGE	0	0	0	0	0
53180 PROF SPEC SERV	0	0	0	39,663	0
53190 PUBL & LEGAL NOTICES	0	0	0	0	0
53200 RENTS & LEASES	0	0	0	0	0
53230 SPEC DEPT EXP	0	0	0	0	0
53231 SOFTWARE	0	0	0	0	0
53250 TRANS/TRAVEL	0	0	0	0	0
53251 EDUC & TRAIN	0	0	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	39,663	24,784
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#466207 ADMIN FEE	0	0	0	0	0
#468785 PHOTO COPIES	0	0	0	0	0
#466600 LEGAL SERV	0	0	0	0	0
#479360 MISC REV	0	0	0	0	0
#479470 MISC REFUND	0	0	0	0	0
#593906 REIMB PROJECTS	0	0	0	(39,663)	0
Functional Cost	0	0	0	0	24,784
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	0	5,913	0
Unallocated Costs	0	0	0	0	(24,784)
1st Allocation	0	0	0	5,913	0



COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1031 CNTY CNSL

	CCEA UNIT	CCMC UNIT	CDSA UNIT	NON-CO LEGAL SERV	RETIREE HEALTH/OPEB
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	0	0	0	1,907	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	0	0	0	1,907	0
Total For 1010310 1031 CNTY CNSL					
Total Allocated	0	0	0	7,820	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1031 CNTY CNSL

GENERAL GOVT

Wages & Benefits		
SALARIES & BENEFITS	82,255	
Other Expense & Cost		
53060 COMMUNICATIONS	0	
53061 COMMUNICATIONS-CELL	0	
53100 INSURANCE	0	
53120 MAINT-EQUIP	0	
53130 MAINT-STRU	0	
53150 MEMBERSHIPS	0	
53170 OFFICE EXPENSE	0	
53171 POSTAGE	0	
53180 PROF SPEC SERV	0	
53190 PUBL & LEGAL NOTICES	0	
53200 RENTS & LEASES	0	
53230 SPEC DEPT EXP	0	
53231 SOFTWARE	0	
53250 TRANS/TRAVEL	0	
53251 EDUC & TRAIN	0	
*FIXED ASSETS	0	
Departmental Totals		
Total Expenditures	82,255	
Deductions		
Total Deductions	0	
Cost Adjustments		
#466207 ADMIN FEE	0	
#468785 PHOTO COPIES	0	
#466600 LEGAL SERV	0	
#479360 MISC REV	0	
#479470 MISC REFUND	0	
#593906 REIMB PROJECTS	0	
Functional Cost		
Functional Cost	82,255	
Allocation Step 1		
Inbound- All Others	0	
Reallocate Admin Costs	12,259	
Unallocated Costs	(94,514)	
1st Allocation	0	



COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1031 CNTY CNSL

GENERAL GOVT

Allocation Step 2

Inbound- All Others	0
Reallocate Admin Costs	3,954
Unallocated Costs	(3,954)
2nd Allocation	0

Total For 1010310 1031 CNTY CNSL

Total Allocated	0
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COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1031 CNTY CNSL

Activity - GENERAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	5,538	3.5604	6,364		6,364		6,364
1022 TREASURER	709	0.4558	815		815		815
1040 PERSONNEL	6,060	3.8960	6,963		6,963	304	7,267
1073 MAINTENANCE	373	0.2398	429		429	19	448
1101 INSURANCE	858	0.5516	986		986	43	1,029
1108 IT	149	0.0958	171		171	7	178
PURCHASING 1109	5,538	3.5604	6,364		6,364	277	6,641
1012 CAO	9,789	6.2933	11,248		11,248	490	11,738
1023 ASSESSOR	550	0.3536	632		632	28	660
1051 ELECTIONS	10,516	6.7607	12,084		12,084	527	12,611
2014 GRAND JURY	242	0.1556	278		278	12	290
2016 DIST ATTNY	373	0.2398	429		429	19	448
2017 CHILD SUPP 00125	1,492	0.9592	1,714		1,714	75	1,789
2019 PUBL DEFEND	653	0.4198	750		750	33	783
2021 SHERIFF	12,661	8.1397	14,548		14,548	634	15,182
DRUG PREVENTTION 2022	37	0.0238	43		43	2	45
2031 JAIL	3,487	2.2418	4,007		4,007	175	4,182
2035 PROBATION	6,452	4.1480	7,414		7,414	323	7,737
2050 FLD WTR CON	783	0.5034	900		900	39	939
2059 AG ADM SERV	56	0.0360	64		64	3	67
2060 AG COMM	2,293	1.4742	2,635		2,635	115	2,750
2061 WTR MGT	1,697	1.0910	1,950		1,950	85	2,035
2065 SITES_PROJ	3,953	2.5414	4,542		4,542	198	4,740
2070 CLERK/RECOR	2,312	1.4864	2,657		2,657	116	2,773
2076 PLANN/BLDG	20,772	13.3541	23,867		23,867	1,039	24,906
2081 OES	373	0.2398	429		429	19	448
4010 BH ADMIN SV 106	8,018	5.1547	9,213		9,213	402	9,615
4011 SUBST ABUSE 106	541	0.3478	622		622	27	649
4012 HEALTH 108	2,107	1.3546	2,421		2,421	106	2,527
4013 MNTH HLTH 106	1,063	0.6834	1,221		1,221	53	1,274

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1031 CNTY CNSL

Activity - GENERAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
40131 MH SERV FND 2936	75	0.0482	86		86	4	90
40132 MHSA EDUC & TRAIN 2939	75	0.0482	86		86	4	90
4015 AIR POLLUT 130	653	0.4198	750		750	33	783
4019 ENVIR HLTH 108	2,797	1.7982	3,214		3,214	140	3,354
5010 DHHS ADMIN 108	3,385	2.1762	3,890		3,890	170	4,060
5011 WELFARE 108	13,500	8.6791	15,513		15,513	676	16,189
5032 INDG BURIAL	37	0.0238	43		43	2	45
5033 SR NUTRITON 108	1,343	0.8634	1,543		1,543	67	1,610
5051 VET SERV	559	0.3594	642		642	28	670
5061 SR CITIZENS	19	0.0122	22		22	1	23
6021 LIBRARY	2,219	1.4266	2,550		2,550	111	2,661
6031 AG EXTENS	19	0.0122	22		22	1	23
110 PUBLIC WORKS 3010	8,447	5.4305	9,706		9,706	423	10,129
FUND 00156 MIGRANT FARM HOUSING	541	0.3478	622		622	27	649
4006 EAST_PARK_R	727	0.4674	835		835	36	871
465 LOCAL TRNSP 4020	1,697	1.0910	1,950		1,950	85	2,035
OLD FUND 468 AIRPORT 4001	168	0.1080	193		193	8	201
491 LOC TRAN PL 4022	19	0.0122	22		22	1	23
493 TRANSIT AGN 4002	2,200	1.4144	2,528		2,528	110	2,638
878 IHSS PUB AU 7526	597	0.3838	686		686	30	716
OUTSIDE AGENCIES	7,024	4.5157	8,071		8,071	352	8,423
SubTotal	155,546	100.0000	178,734		178,734	7,479	186,213
Total	155,546	100.0000	178,734		178,734	7,479	186,213

Allocation Basis: SHARE OF LEGAL ADMIN ONLY ALLOCATED TO DEPTS

Allocation Source: COUNTY COUNSEL TIME RECORDS

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1031 CNTY CNSL

Activity - CO LEGAL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	6,358	3.5744	7,306		7,306		7,306
1022 TREASURER	642	0.3609	738		738		738
1040 PERSONNEL	9,741	5.4762	11,193		11,193	488	11,681
1073 MAINTENANCE	282	0.1585	324		324	14	338
1101 INSURANCE	1,395	0.7842	1,603		1,603	70	1,673
1108 IT	167	0.0939	192		192	8	200
PURCHASING 1109	6,020	3.3843	6,918		6,918	301	7,219
1012 CAO	10,854	6.1019	12,472		12,472	543	13,015
1023 ASSESSOR	860	0.4835	988		988	43	1,031
1051 ELECTIONS	8,416	4.7313	9,671		9,671	421	10,092
2014 GRAND JURY	183	0.1029	210		210	9	219
2016 DIST ATTN	442	0.2485	508		508	22	530
2017 CHILD SUPP 00125	1,306	0.7342	1,501		1,501	65	1,566
2019 PUBL DEFEND	796	0.4475	915		915	40	955
2021 SHERIFF	18,948	10.6522	21,773		21,773	948	22,721
DRUG PREVENTTION 2022	28	0.0157	32		32	1	33
2031 JAIL	2,637	1.4825	3,030		3,030	132	3,162
2035 PROBATION	9,201	5.1726	10,573		10,573	461	11,034
2050 FLD WTR CON	592	0.3328	680		680	30	710
2059 AG ADM SERV	42	0.0236	48		48	2	50
2060 AG COMM	2,589	1.4555	2,975		2,975	130	3,105
2061 WTR MGT	2,280	1.2818	2,620		2,620	114	2,734
2065 SITES_PROJ	6,689	3.7604	7,686		7,686	335	8,021
2070 CLERK/RECOR	3,100	1.7428	3,562		3,562	155	3,717
2076 PLANN/BLDG	27,270	15.3310	31,339	-1,155	30,184	1,368	31,552
2081 OES	282	0.1585	324		324	14	338
4010 BH ADMIN SV 106	9,638	5.4183	11,075		11,075	482	11,557
4011 SUBST ABUSE 106	409	0.2299	470		470	20	490
4012 HEALTH 108	1,736	0.9760	1,995		1,995	87	2,082
4013 MNTH HLTH 106	804	0.4520	924		924	40	964

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1031 CNTY CNSL

Activity - CO LEGAL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
40131 MH SERV FND 2936	56	0.0315	64		64	3	67
40132 MHSA EDUC & TRAIN 2939	56	0.0315	64		64	3	67
4015 AIR POLLUT 130	725	0.4076	833		833	36	869
4019 ENVIR HLTH 108	3,254	1.8293	3,739		3,739	163	3,902
5010 DHHS ADMIN 108	4,481	2.5191	5,149		5,149	224	5,373
5011 WELFARE 108	10,992	6.1795	12,631	-3,886	8,745	550	9,295
5032 INDG BURIAL	28	0.0157	32		32	1	33
5033 SR NUTRITON 108	1,282	0.7207	1,473		1,473	64	1,537
5051 VET SERV	903	0.5077	1,038		1,038	45	1,083
5061 SR CITIZENS	14	0.0079	16		16	1	17
6021 LIBRARY	2,461	1.3835	2,828		2,828	123	2,951
6031 AG EXTENS	14	0.0079	16		16	1	17
110 PUBLIC WORKS 3010	9,002	5.0608	10,344		10,344	451	10,795
FUND 00156 MIGRANT FARM HOUSING	409	0.2299	470		470	20	490
4006 EAST_PARK_R	550	0.3092	632		632	28	660
465 LOCAL TRNSP 4020	1,283	0.7213	1,474		1,474	64	1,538
OLD FUND 468 AIRPORT 4001	269	0.1512	309		309	13	322
491 LOC TRAN PL 4022	14	0.0079	16		16	1	17
493 TRANSIT AGN 4002	1,664	0.9355	1,912		1,912	83	1,995
878 IHSS PUB AU 7526	451	0.2535	518		518	23	541
OUTSIDE AGENCIES	6,263	3.5210	7,197	-7,829	-632	313	-319
SubTotal	177,878	100.0000	204,400	-12,870	191,530	8,553	200,083
Direct Billed				12,870	12,870		12,870
Total	177,878	100.0000	204,400		204,400	8,553	212,953

Allocation Basis: ACTUAL COST OF TIME SPENT PER DEPT FOR LEGAL SERVICES

Allocation Source: COUNTY COUNSEL DEPT TIME SHEETS



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1031 CNTY CNSL

Activity - EMPLOYEE RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
Total							

Allocation Basis: NUMBER OF EMPLOYEES PER DEPT PROVIDED NEGOTIATION SERVICES

Allocation Source: NUMBER OF EMPLOYEES IN CCEA,MGMT,CSDA,DDH UNITS

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1031 CNTY CNSL

Activity - CCEA UNIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
Total							

Allocation Basis: ACTUAL COST OF TIME SPENT ON CCEA UNIT FOR LEGAL SERVICES

Allocation Source: COUNTY COUNSEL DEPT TIME SHEETS

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1031 CNTY CNSL

Activity - CCMC UNIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
Total							

Allocation Basis: ACTUAL COST OF TIME SPENT ON CCMC UNIT FOR LEGAL SERVICES

Allocation Source: CO COUNSEL TIME RECORDS

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1031 CNTY CNSL

Activity - CDSA UNIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
Total							

Allocation Basis: ACTUAL COST OF TIME SPENT ON CDSA UNIT FOR LEGAL SERVICES

Allocation Source: COUNTY COUNSEL DEPT TIME SHEETS

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1031 CNTY CNSL

Activity - NON-CO LEGAL SERV

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1011 BRD OF SUPV	29,602	74.6338	4,413		4,413	1,423	5,836
1051 ELECTIONS	97	0.2446	14		14	5	19
2061 WTR MGT	2,219	5.5946	331		331	107	438
2076 PLANN/BLDG	7,745	19.5270	1,155		1,155	372	1,527
SubTotal	39,663	100.0000	5,913		5,913	1,907	7,820
Total	39,663	100.0000	5,913		5,913	1,907	7,820

Allocation Basis: ACTUAL COST TO OUTSIDE ATTORNEYS

Allocation Source: PROFESSIONAL SERVICES EXPENDITURE RECORDS 00101-1031-53180

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1031 CNTY CNSL

Receiving Department	Total	GENERAL SERVICES	CO LEGAL SERVICE	EMPLOYEE	CCEA UNIT	CCMC UNIT	CDSA UNIT
1021 AUDITOR	13,670	6,364	7,306	0	0	0	0
1022 TREASURER	1,553	815	738	0	0	0	0
1040 PERSONNEL	18,948	7,267	11,681	0	0	0	0
1073 MAINTENANCE	786	448	338	0	0	0	0
1101 INSURANCE	2,702	1,029	1,673	0	0	0	0
1108 IT	378	178	200	0	0	0	0
PURCHASING 1109	13,860	6,641	7,219	0	0	0	0
1011 BRD OF SUPV	5,836	0	0	0	0	0	0
1012 CAO	24,753	11,738	13,015	0	0	0	0
1023 ASSESSOR	1,691	660	1,031	0	0	0	0
1051 ELECTIONS	22,722	12,611	10,092	0	0	0	0
2014 GRAND JURY	509	290	219	0	0	0	0
2016 DIST ATTNY	978	448	530	0	0	0	0
2017 CHILD SUPP 00125	3,355	1,789	1,566	0	0	0	0
2019 PUBL DEFEND	1,738	783	955	0	0	0	0
2021 SHERIFF	37,903	15,182	22,721	0	0	0	0
DRUG PREVENTTION 2022	78	45	33	0	0	0	0
2031 JAIL	7,344	4,182	3,162	0	0	0	0
2035 PROBATION	18,771	7,737	11,034	0	0	0	0
2050 FLD WTR CON	1,649	939	710	0	0	0	0
2059 AG ADM SERV	117	67	50	0	0	0	0
2060 AG COMM	5,855	2,750	3,105	0	0	0	0
2061 WTR MGT	5,207	2,035	2,734	0	0	0	0
2065 SITES_PROJ	12,761	4,740	8,021	0	0	0	0
2070 CLERK/RECOR	6,490	2,773	3,717	0	0	0	0
2076 PLANN/BLDG	57,985	24,906	31,552	0	0	0	0
2081 OES	786	448	338	0	0	0	0
4010 BH ADMIN SV 106	21,172	9,615	11,557	0	0	0	0
4011 SUBST ABUSE 106	1,139	649	490	0	0	0	0
4012 HEALTH 108	4,609	2,527	2,082	0	0	0	0
4013 MNTH HLTH 106	2,238	1,274	964	0	0	0	0
40131 MH SERV FND 2936	157	90	67	0	0	0	0
40132 MHSA EDUC & TRAIN	157	90	67	0	0	0	0
4015 AIR POLLUT 130	1,652	783	869	0	0	0	0
4019 ENVIR HLTH 108	7,256	3,354	3,902	0	0	0	0
5010 DHHS ADMIN 108	9,433	4,060	5,373	0	0	0	0
5011 WELFARE 108	25,484	16,189	9,295	0	0	0	0
5032 INDG BURIAL	78	45	33	0	0	0	0



COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1031 CNTY CNSL

Receiving Department	Total	GENERAL SERVICES	CO LEGAL SERVICE	EMPLOYEE	CCEA UNIT	CCMC UNIT	CDSA UNIT
5033 SR NUTRITON 108	3,147	1,610	1,537	0	0	0	0
5051 VET SERV	1,753	670	1,083	0	0	0	0
5061 SR CITIZENS	40	23	17	0	0	0	0
6021 LIBRARY	5,612	2,661	2,951	0	0	0	0
6031 AG EXTENS	40	23	17	0	0	0	0
110 PUBLIC WORKS 3010	20,924	10,129	10,795	0	0	0	0
FUND 00156 MIGRANT	1,139	649	490	0	0	0	0
4006 EAST_PARK_R	1,531	871	660	0	0	0	0
465 LOCAL TRNSP 4020	3,573	2,035	1,538	0	0	0	0
OLD FUND 468 AIRPORT	523	201	322	0	0	0	0
491 LOC TRAN PL 4022	40	23	17	0	0	0	0
493 TRANSIT AGN 4002	4,633	2,638	1,995	0	0	0	0
878 IHSS PUB AU 7526	1,257	716	541	0	0	0	0
OUTSIDE AGENCIES	8,104	8,423	(319)	0	0	0	0
Direct Billed	12,870	0	12,870	0	0	0	0
Total	406,986	186,213	212,953	0	0	0	0

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1031 CNTY CNSL

Receiving Department	NON-CO LEGAL SERV
1021 AUDITOR	0
1022 TREASURER	0
1040 PERSONNEL	0
1073 MAINTENANCE	0
1101 INSURANCE	0
1108 IT	0
PURCHASING 1109	0
1011 BRD OF SUPV	5,836
1012 CAO	0
1023 ASSESSOR	0
1051 ELECTIONS	19
2014 GRAND JURY	0
2016 DIST ATTN	0
2017 CHILD SUPP 00125	0
2019 PUBL DEFEND	0
2021 SHERIFF	0
DRUG PREVENTTION 2022	0
2031 JAIL	0
2035 PROBATION	0
2050 FLD WTR CON	0
2059 AG ADM SERV	0
2060 AG COMM	0
2061 WTR MGT	438
2065 SITES_PROJ	0
2070 CLERK/RECOR	0
2076 PLANN/BLDG	1,527
2081 OES	0
4010 BH ADMIN SV 106	0
4011 SUBST ABUSE 106	0
4012 HEALTH 108	0
4013 MNTH HLTH 106	0
40131 MH SERV FND 2936	0
40132 MHSA EDUC & TRAIN	0
4015 AIR POLLUT 130	0
4019 ENVIR HLTH 108	0
5010 DHHS ADMIN 108	0
5011 WELFARE 108	0
5032 INDG BURIAL	0



COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1031 CNTY CNSL

Receiving Department	NON-CO LEGAL SERV
5033 SR NUTRITON 108	0
5051 VET SERV	0
5061 SR CITIZENS	0
6021 LIBRARY	0
6031 AG EXTENS	0
110 PUBLIC WORKS 3010	0
FUND 00156 MIGRANT	0
4006 EAST_PARK_R	0
465 LOCAL TRNSP 4020	0
OLD FUND 468 AIRPORT	0
491 LOC TRAN PL 4022	0
493 TRANSIT AGN 4002	0
878 IHSS PUB AU 7526	0
OUTSIDE AGENCIES	0
Direct Billed	0
Total	<u>7,820</u>

COLUSA COUNTY
Schedule 7.1 Narrative Description 2015-2016 of Costs to be Allocated
For Department 1040 PERSONNEL

The Colusa County Personnel Department provided personnel services to all County departments. The services included job recruitment, employee classification, employee relations, negotiations, conflict facilitating, and personnel administration such as training, employee awards, performance evaluations, etc. The costs relating to this department were divided into four different functions using

GENERAL PERSONNEL

The General Personnel function was for the time spent on the performance of all Personnel administrative duties related to this department based on actual employee monthly time records. The allocation of costs related to the General Personnel function was based on the number of employee positions in each County department as of 6/30/2016.

PERSONNEL SERVICE

The Personnel Service function was for time spent by the Personnel Department on employment recruitment, testing, employee classifications, performance evaluations, analyzing County personnel policies and procedures, etc., for individual departments at their request. The allocation of costs related to this function was based on actual employee monthly time records.

RISK MANGEMENT ADMINISTRATION

The Risk Management Administration cost is based on Assistant Risk Manager's time who serves as administrator for the risk management program. The costs related to the Risk Management function was based on the amount of time spent on risk management administration as recorded on Assistant Risk Manager's time records.

RETIREE HEALTH/OPEB

The Retiree Health/OPEB function consists of all costs for Retiree Health/OPEB benefits which are not allowable costs and are not reimbursable.

COST ADJUSTMENTS

The activity recorded in the Personnel Department's Reimbursed Projects account #00101-1040-59390 in the 2015-2016 Fiscal Year which offset expenditures as a cost adjustment was for the reimbursement from County Departments for the cost of employee recruitment and negotiations in the amount of \$16,063. The total expenditure cost adjustment for the 2015-2016 is \$16,063.

DIRECT BILLED

There were no costs direct billed during the 2015-2016 Fiscal Year.

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

\$303,058	Total Budget 2015-2016 Actual Expenditures
\$141,303	Add back Transfers and Reimbursements
<u>\$444,361</u>	Total 2015-2016 Fund #00101-1040--Personnel Expenditures recorded in the County Budget

COLUSA COUNTY
Schedule .2 - Costs To Be Allocated
For Department 1040 PERSONNEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	444,361			444,361
FIXED ASSETS	(22,015)			
Total Deductions:	(22,015)			(22,015)
BUILDING USE	23,230		23,230	
EQUIPMENT USE	2,029		2,029	
1021 AUDITOR	4,010	328	4,338	
1022 TREASURER	1,575	115	1,690	
1031 CNTY CNSL	18,156	792	18,948	
1040 PERSONNEL		3,528	3,528	
1073 MAINTENANCE		6,740	6,740	
1074 CUSTODIAN		7,002	7,002	
1101 INSURANCE		(1)	(1)	
1108 IT		6,305	6,305	
PURCHASING 1109		9,422	9,422	
Total Allocated Additions:	49,000	34,231	83,231	83,231
#479470 REFUND	0			
59390 REIMBURSED PROJECTS	(16,063)			
Total Departmental Cost Adjustments:	(16,063)			(16,063)
Total To Be Allocated:	455,283	34,231		489,514

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1040 PERSONNEL

	Total	General & Admin	GENERAL PERSONNEL	PERSONNEL SERVICE	RISK MGMT ADMIN
Wages & Benefits					
SALARIES & BENEFITS	376,833	47,470	186,646	119,931	5,986
Other Expense & Cost					
53060 COMMUNICATIONS	1,217	0	1,217	0	0
53061 COMMUNICATIONS-CELL	720	0	720	0	0
53090 HOUSEHOLD	6	0	6	0	0
53100 INSURANCE	1,487	0	1,487	0	0
53120 MAINT-EQUIP	1,319	0	1,319	0	0
53121 MAINT-SOFTWARE	14	0	14	0	0
53150 MEMBERSHIPS	1,447	0	1,447	0	0
53170 OFFICE EXPENSE	12,513	0	12,513	0	0
53171 POSTAGE	1,706	0	1,706	0	0
53180 PROF SPEC SERV	13,954	0	9,566	4,388	0
53190 PUBL & LEGAL NOTCE	6,509	0	1,655	4,854	0
53210 RENTS/LEASE EQUIP	1,712	0	1,712	0	0
53230 SPEC DEPT EXP	726	0	402	324	0
53231 SOFTWARE	314	0	314	0	0
53250 TRANS/TRAVEL	1,325	0	1,248	77	0
532504 TRANS/TRAVEL OTHER	156	0	0	156	0
53251 EDUC & TRAIN	0	0	0	0	0
53260 UTILITIES	388	0	388	0	0
55280 CONTRIBUTIONS OTHER	0	0	0	0	0
*FIXED ASSETS	22,015	22,015	0	0	0
Departmental Totals					
Total Expenditures	444,361	69,485	222,360	129,730	5,986
Deductions					
Total Deductions	(22,015)	(22,015)	0	0	0
Cost Adjustments					
#479470 REFUND	0	0	0	0	0
59390 REIMBURSED PROJECTS	(16,063)	0	0	(9,721)	(6,342)
Functional Cost	406,283	47,470	222,360	120,009	(356)
Allocation Step 1					
Inbound- All Others	49,000	49,000	0	0	0
Reallocate Admin Costs		(96,470)	59,908	34,951	1,611
Unallocated Costs	(16,800)	0	0	0	0
1st Allocation	438,483	0	282,268	154,960	1,255

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1040 PERSONNEL

	Total	General & Admin	GENERAL PERSONNEL	PERSONNEL SERVICE	RISK MGMT ADMIN
Allocation Step 2					
Inbound- All Others	34,231	34,231	0	0	0
Reallocate Admin Costs		(34,231)	21,257	12,402	572
2nd Allocation	34,231	0	21,257	12,402	572
Total For 1010400 1040 PERSONNEL					
Total Allocated	472,714	0	303,525	167,362	1,827

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1040 PERSONNEL

	RETIREE HEALTH/OPEB	GENERAL GOVT
Wages & Benefits		
SALARIES & BENEFITS	16,800	0
Other Expense & Cost		
53060 COMMUNICATIONS	0	0
53061 COMMUNICATIONS-CELL	0	0
53090 HOUSEHOLD	0	0
53100 INSURANCE	0	0
53120 MAINT-EQUIP	0	0
53121 MAINT-SOFTWARE	0	0
53150 MEMBERSHIPS	0	0
53170 OFFICE EXPENSE	0	0
53171 POSTAGE	0	0
53180 PROF SPEC SERV	0	0
53190 PUBL & LEGAL NOTCE	0	0
53210 RENTS/LEASE EQUIP	0	0
53230 SPEC DEPT EXP	0	0
53231 SOFTWARE	0	0
53250 TRANS/TRAVEL	0	0
532504 TRANS/TRAVEL OTHER	0	0
53251 EDUC & TRAIN	0	0
53260 UTILITIES	0	0
55280 CONTRIBUTIONS OTHER	0	0
*FIXED ASSETS	0	0
Departmental Totals		
Total Expenditures	16,800	0
Deductions		
Total Deductions	0	0
Cost Adjustments		
#479470 REFUND	0	0
59390 REIMBURSED PROJECTS	0	0
Functional Cost	16,800	0
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	(16,800)	0
1st Allocation	0	0



COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1040 PERSONNEL

	RETIREE HEALTH/OPEB	GENERAL GOVT
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	0	0
2nd Allocation	0	0
Total For 1010400 1040 PERSONNEL		
Total Allocated	0	0



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1040 PERSONNEL

Activity - GENERAL PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	105,000	3.2807	9,260		9,260		9,260
1022 TREASURER	35,029	1.0945	3,089		3,089		3,089
1031 CNTY CNSL	30,000	0.9374	2,646		2,646		2,646
1040 PERSONNEL	40,000	1.2498	3,528		3,528		3,528
1073 MAINTENANCE	41,279	1.2898	3,641		3,641	293	3,934
1074 CUSTODIAN	40,353	1.2608	3,559		3,559	287	3,846
1101 INSURANCE	15,000	0.4687	1,323		1,323	107	1,430
1108 IT	40,000	1.2498	3,528		3,528	284	3,812
PURCHASING 1109	20,000	0.6249	1,764		1,764	142	1,906
1012 CAO	60,000	1.8747	5,292		5,292	426	5,718
1023 ASSESSOR	96,667	3.0204	8,526		8,526	687	9,213
10261 REV/REC	10,000	0.3125	882		882	71	953
1051 ELECTIONS	29,000	0.9061	2,558		2,558	206	2,764
2016 DIST ATTN	99,000	3.0933	8,731		8,731	704	9,435
20161 DA WEL/INV	10,000	0.3125	882		882	71	953
2017 CHILD SUPP 00125	60,000	1.8747	5,292		5,292	426	5,718
2020 COMMUNICTNS	90,000	2.8121	7,938		7,938	640	8,578
2021 SHERIFF	350,750	10.9592	30,934		30,934	2,493	33,427
20211 SO BAILIFF	25,000	0.7811	2,205		2,205	178	2,383
2031 JAIL	195,000	6.0928	17,198		17,198	1,386	18,584
2035 PROBATION	141,500	4.4212	12,480		12,480	1,006	13,486
20352 LOCAL COMM CORRCTN 2528	40,500	1.2654	3,572		3,572	288	3,860
20353 COMM CORRTN PRFRM INCENT	21,500	0.6718	1,896		1,896	153	2,049
2036 VICTIM WITN	11,000	0.3437	970		970	78	1,048
20363 YOUTH OFFEND GNT	16,000	0.4999	1,411		1,411	114	1,525
CO VICTIM WITNESS SERV-XC 20364	10,000	0.3125	882		882	71	953
2059 AG ADM SERV	47,394	1.4808	4,180		4,180	337	4,517
2060 AG COMM	70,000	2.1872	6,174		6,174	498	6,672
2061 WTR MGT	10,000	0.3125	882		882	71	953
2070 CLERK/RECOR	29,000	0.9061	2,558		2,558	206	2,764

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1040 PERSONNEL

Activity - GENERAL PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2071 CORONER	10,000	0.3125	882		882	71	953
2076 PLANN/BLDG	48,368	1.5113	4,266		4,266	344	4,610
2077 ANIMAL CTRL	20,000	0.6249	1,764		1,764	142	1,906
2081 OES	12,250	0.3828	1,080		1,080	87	1,167
2083 PUBLIC ADMN	304	0.0095	27		27	2	29
4010 BH ADMIN SV 106	70,000	2.1872	6,174		6,174	498	6,672
4011 SUBST ABUSE 106	10,000	0.3125	882		882	71	953
4012 HEALTH 108	120,000	3.7494	10,583		10,583	853	11,436
4013 MNTH HLTH 106	400,000	12.4974	35,275		35,275	2,845	38,120
4015 AIR POLLUT 130	30,000	0.9374	2,646		2,646	213	2,859
4019 ENVIR HLTH 108	50,000	1.5623	4,410		4,410	355	4,765
5010 DHHS ADMIN 108	110,000	3.4370	9,701		9,701	782	10,483
5033 SR NUTRITON 108	20,000	0.6249	1,764		1,764	142	1,906
5051 VET SERV	10,000	0.3125	882		882	71	953
6021 LIBRARY	68,000	2.1247	5,997		5,997	483	6,480
6031 AG EXTENS	30,000	0.9374	2,646		2,646	213	2,859
110 PUBLIC WORKS 3010	360,000	11.2482	31,750		31,750	2,559	34,309
FUND 00156 MIGRANT FARM HOUSING	22,606	0.7063	1,994		1,994	161	2,155
4006 EAST_PARK_R	20,000	0.6249	1,764		1,764	142	1,906
SubTotal	3,200,500	100.0000	282,268		282,268	21,257	303,525
Total	3,200,500	100.0000	282,268		282,268	21,257	303,525

Allocation Basis: EMPLOYEE POSITIONS SERVICED BY PESONNEL TIMES 10000

Allocation Source: EMPLOYEE POSITION ALLOCATION SCHEDULE

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1040 PERSONNEL

Activity - PERSONNEL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	6,629	5.5273	8,565		8,565		8,565
1022 TREASURER	1,818	1.5159	2,349		2,349		2,349
1031 CNTY CNSL	739	0.6162	955		955		955
1073 MAINTENANCE	42	0.0350	54		54	5	59
1074 CUSTODIAN	403	0.3360	521		521	45	566
1101 INSURANCE	411	0.3427	531		531	46	577
PURCHASING 1109	2,265	1.8886	2,927		2,927	254	3,181
1012 CAO	10,969	9.1461	14,173		14,173	1,228	15,401
1023 ASSESSOR	1,253	1.0448	1,619		1,619	140	1,759
10261 REV/REC	793	0.6612	1,025		1,025	89	1,114
2016 DIST ATTN	1,472	1.2274	1,902		1,902	165	2,067
2017 CHILD SUPP 00125	2,782	2.3197	3,595		3,595	312	3,907
2020 COMMUNICTNS	803	0.6696	1,038		1,038	90	1,128
2021 SHERIFF	9,980	8.3215	12,895		12,895	1,118	14,013
2031 JAIL	6,392	5.3297	8,259		8,259	716	8,975
2035 PROBATION	11,773	9.8165	15,212		15,212	1,316	16,528
2036 VICTIM WITN	61	0.0509	79		79	7	86
2059 AG ADM SERV	3,046	2.5398	3,936		3,936	341	4,277
2060 AG COMM	3,249	2.7091	4,198		4,198	364	4,562
2061 WTR MGT	289	0.2410	373		373	32	405
2070 CLERK/RECOR	906	0.7554	1,171		1,171	101	1,272
2076 PLANN/BLDG	5,363	4.4717	6,929		6,929	601	7,530
2077 ANIMAL CTRL	6	0.0050	8		8	1	9
4010 BH ADMIN SV 106	5,794	4.8311	7,486		7,486	649	8,135
4011 SUBST ABUSE 106	159	0.1326	205		205	18	223
4012 HEALTH 108	5,455	4.5484	7,048		7,048	611	7,659
4013 MNTH HLTH 106	5,483	4.5718	7,084		7,084	614	7,698
4015 AIR POLLUT 130	130	0.1084	168		168	15	183
4019 ENVIR HLTH 108	2,492	2.0779	3,220		3,220	279	3,499
5010 DHHS ADMIN 108	5,245	4.3733	6,777		6,777	587	7,364

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1040 PERSONNEL

Activity - PERSONNEL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
5011 WELFARE 108	4,336	3.6154	5,602		5,602	486	6,088
6021 LIBRARY	6,842	5.7049	8,840		8,840	766	9,606
6031 AG EXTENS	6	0.0050	8		8	1	9
110 PUBLIC WORKS 3010	9,970	8.3131	12,882		12,882	1,117	13,999
FUND 00156 MIGRANT FARM HOUSING	118	0.0984	152		152	13	165
4006 EAST_PARK_R	19	0.0158	25		25	2	27
447 SOLID WASTE 4000	42	0.0350	54		54	5	59
OLD FUND 468 AIRPORT 4001	99	0.0825	128		128	11	139
493 TRANSIT AGN 4002	2,144	1.7877	2,770		2,770	240	3,010
878 IHSS PUB AU 7526	11	0.0092	14		14	1	15
OUTSIDE AGENCIES	142	0.1184	183		183	16	199
SubTotal	119,931	100.0000	154,960		154,960	12,402	167,362
Total	119,931	100.0000	154,960		154,960	12,402	167,362

Allocation Basis: ACTUAL COST OF PERSONL SERVICES PER DEPT BY TIME ALLOC

Allocation Source: PERSONNEL DEPT EMPLOYEE TIME RECORDS

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1040 PERSONNEL

Activity - RISK MGMT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1101 INSURANCE	100	100.0000	1,255		1,255	572	1,827
SubTotal	100	100.0000	1,255		1,255	572	1,827
Total	100	100.0000	1,255		1,255	572	1,827

Allocation Basis: PERSONNEL DEPT INSUR ADMIN ACTUAL COST

Allocation Source: PERSONNEL DEPT EMPLOYEE TIME RECORDS

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1040 PERSONNEL

Receiving Department	Total	GENERAL PERSONNEL SERVICE	RISK MGMT ADMIN
1021 AUDITOR	17,825	9,260	8,565
1022 TREASURER	5,438	3,089	2,349
1031 CNTY CNSL	3,601	2,646	955
1040 PERSONNEL	3,528	3,528	0
1073 MAINTENANCE	3,993	3,934	59
1074 CUSTODIAN	4,412	3,846	566
1101 INSURANCE	3,834	1,430	577
1108 IT	3,812	3,812	0
PURCHASING 1109	5,087	1,906	3,181
1012 CAO	21,119	5,718	15,401
1023 ASSESSOR	10,972	9,213	1,759
10261 REV/REC	2,067	953	1,114
1051 ELECTIONS	2,764	2,764	0
2016 DIST ATTN	11,502	9,435	2,067
20161 DA WEL/INV	953	953	0
2017 CHILD SUPP 00125	9,625	5,718	3,907
2020 COMMUNICTNS	9,706	8,578	1,128
2021 SHERIFF	47,440	33,427	14,013
20211 SO BAILIFF	2,383	2,383	0
2031 JAIL	27,559	18,584	8,975
2035 PROBATION	30,014	13,486	16,528
20352 LOCAL COMM	3,860	3,860	0
20353 COMM CORR TN	2,049	2,049	0
2036 VICTIM WITN	1,134	1,048	86
20363 YOUTH OFFEND GNT	1,525	1,525	0
CO VICTIM WITNESS	953	953	0
2059 AG ADM SERV	8,794	4,517	4,277
2060 AG COMM	11,234	6,672	4,562
2061 WTR MGT	1,358	953	405
2070 CLERK/RECOR	4,036	2,764	1,272
2071 CORONER	953	953	0
2076 PLANN/BLDG	12,140	4,610	7,530
2077 ANIMAL CTRL	1,915	1,906	9
2081 OES	1,167	1,167	0
2083 PUBLIC ADMN	29	29	0
4010 BH ADMIN SV 106	14,807	6,672	8,135
4011 SUBST ABUSE 106	1,176	953	223
4012 HEALTH 108	19,095	11,436	7,659

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1040 PERSONNEL

Receiving Department	Total	GENERAL PERSONNEL SERVICE		RISK MGMT ADMIN
4013 MNTH HLTH 106	45,818	38,120	7,698	0
4015 AIR POLLUT 130	3,042	2,859	183	0
4019 ENVIR HLTH 108	8,264	4,765	3,499	0
5010 DHHS ADMIN 108	17,847	10,483	7,364	0
5011 WELFARE 108	6,088	0	6,088	0
5033 SR NUTRITON 108	1,906	1,906	0	0
5051 VET SERV	953	953	0	0
6021 LIBRARY	16,086	6,480	9,606	0
6031 AG EXTENS	2,868	2,859	9	0
110 PUBLIC WORKS 3010	48,308	34,309	13,999	0
FUND 00156 MIGRANT	2,320	2,155	165	0
4006 EAST_PARK_R	1,933	1,906	27	0
447 SOLID WASTE 4000	59	0	59	0
OLD FUND 468 AIRPORT	139	0	139	0
493 TRANSIT AGN 4002	3,010	0	3,010	0
878 IHSS PUB AU 7526	15	0	15	0
OUTSIDE AGENCIES	199	0	199	0
Direct Billed	0	0	0	0
Total	472,714	303,525	167,362	1,827

COLUSA COUNTY
Schedule 8.1 Narrative Description of 2015-2016 Costs to be Allocated
For Department 1073 MAINTENANCE

The Building and Grounds--Maintenance Department provided building maintenance services to the County owned buildings for the 2015-2016 Fiscal Year. The costs related to this department were for time spent maintaining County owned buildings, for building materials and supplies, and for special projects as requested by County Departments. The Maintenance Department personnel recorded time spent providing maintenance services on monthly timesheets.

SPECIAL PROJECTS

The cost related to the Maintenance Department's Special Projects function was based on time spent providing maintenance services to County Departments. The cost was allocated to the department who requested the service as recorded on monthly time records.

MAINTENANCE OF STRUCTURES

The cost related to the Maintenance Department's Maintenance of Structures function was for materials and supplies needed to provide maintenance services to County owned buildings and for the cost of providing grounds keeping services to County owned buildings. The costs associated with this function were allocated to departments based on the percentage of occupied square feet of the departments who occupied the building requiring maintenance services.

RETIREE HEALTH/OPEB

The Retiree Health/OPEB function consists of all costs for Retiree Health/OPEB benefits which are not allowable costs and are not reimbursable.

GENERAL GOVERNMENT

The General Government function consists of all costs recorded on employee time records which are not allowable costs and are not reimbursable.

REVENUE

Revenue recorded in the Auditor-Controller's revenue accounts for the 2015-2016 Fiscal Year, which offset expenses as a cost adjustment, was as follows:

<u>Amount</u>	<u>Revenue Acct</u>	<u>Description</u>	<u>Function</u>
\$19,500	#1073-466 403	Loss Control/Prevention Fund	Special Projects
\$ 4,704	#1073-479910	Transfer In	General Administration & Maintenance of Structure
<u>\$24,204</u>	Total Revenue offset to expenses		

DIRECT BILLED

There was no Direct Billed for the 2015-2016 Fiscal Year.

COST ADJUSTMENT

Revenue: The activity recorded in the #00101-1073-466403 and #0010-1073-479910 in the 2015-2016 Fiscal Year which offset expenditures as a cost adjustment is for amount of \$24,204.

ACTUAL EXPENDITURES IN THE COST PLAN

\$622,194	Total Budget 2015-2016 Actual Expenditures
<u>\$610,877</u>	Add back Transfers and Reimbursements
<u>\$1,233,071</u>	Total 2015-2016 Fund #00101-1073 Maintenance Department Expenditures recorded in the County Budget

COLUSA COUNTY
Schedule .2 - Costs To Be Allocated
For Department 1073 MAINTENANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,233,071			1,233,071
FIXED ASSETS	(718,774)			
Total Deductions:	(718,774)			(718,774)
BUILDING USE	2,086		2,086	
EQUIPMENT USE	21,891		21,891	
1021 AUDITOR	8,800	710	9,510	
1022 TREASURER	4,445	325	4,770	
1031 CNTY CNSL	753	33	786	
1040 PERSONNEL	3,695	298	3,993	
1074 CUSTODIAN		8,001	8,001	
1101 INSURANCE		(13)	(13)	
1108 IT		4,964	4,964	
PURCHASING 1109		2,417	2,417	
Total Allocated Additions:	41,670	16,735	58,405	58,405
#466403 LOSS CONTROL/PREV FUNDS	(19,500)			
#479910 TRANSFER IN	(4,704)			
Total Departmental Cost Adjustments:	(24,204)			(24,204)
Total To Be Allocated:	531,763	16,735		548,498

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1073 MAINTENANCE

	Total	General & Admin	SPECIAL PROJECTS	MAINT OF STRUCTURE	RETIREE HEALTH/OPEB
Wages & Benefits					
SALARIES & BENEFITS	303,410	0	123,959	159,104	20,347
Other Expense & Cost					
53050 CLOTHING	445	445	0	0	0
53060 COMMUNICATIONS	2,695	2,695	0	0	0
53061 COMMUNICATIONS-CELL	3,003	3,003	0	0	0
53090 HOUSEHOLD EXP	729	519	181	29	0
53100 INSURANCE	16,442	16,442	0	0	0
53120 MAINTENANCE-EQUIPMENT	6,689	3,825	(8)	2,872	0
53121 MAINTENANCE-SOFTWARE	54	54	0	0	0
53130 MAINTENANCE-STRUCTURE	135,764	17,054	8,260	110,450	0
53150 MEMBERSHIPS	0	0	0	0	0
53170 OFFICE EXPENSE	726	704	22	0	0
53180 PROF SPEC SERV	34,703	149	8,480	26,074	0
531802 ALTERNATE SENTENCING	650	10	0	640	0
53190 PUBL/LEGAL NOTIC	0	0	0	0	0
53200 RENTS/LEASES EQUIP	532	192	340	0	0
53220 SMALL TOOLS	1,480	1,382	6	92	0
53230 SPECIAL DEPT EXP	2,323	909	22	1,392	0
53231 SOFTWARE	307	307	0	0	0
53250 TRANSPORTATION/TRAVEL	37	37	0	0	0
53253 FUEL	4,308	4,308	0	0	0
53260 UTILITIES	0	0	0	0	0
*FIXED ASSETS	718,774	718,774	0	0	0
Departmental Totals					
Total Expenditures	1,233,071	770,809	141,262	300,653	20,347
Deductions					
Total Deductions	(718,774)	(718,774)	0	0	0
Cost Adjustments					
#466403 LOSS CONTROL/PREV FUNDS	(19,500)	0	(19,500)	0	0
#479910 TRANSFER IN	(4,704)	(2,115)	0	(2,589)	0
Functional Cost	490,093	49,920	121,762	298,064	20,347



COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1073 MAINTENANCE

	Total	General & Admin	SPECIAL PROJECTS	MAINT OF STRUCTURE	RETIREE HEALTH/OPEB
Allocation Step 1					
Inbound- All Others	41,670	41,670	0	0	0
Reallocate Admin Costs		(91,590)	29,281	62,309	0
Unallocated Costs	(20,347)	0	0	0	(20,347)
1st Allocation	511,416	0	151,043	360,373	0
Allocation Step 2					
Inbound- All Others	16,735	16,735	0	0	0
Reallocate Admin Costs		(16,735)	5,350	11,385	0
2nd Allocation	16,735	0	5,350	11,385	0
Total For 1010730 1073 MAINTENANCE					
Total Allocated	528,151	0	156,393	371,758	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1073 MAINTENANCE

GENERAL GOVT

Wages & Benefits

SALARIES & BENEFITS

0

Other Expense & Cost

53050 CLOTHING

0

53060 COMMUNICATIONS

0

53061 COMMUNICATIONS-CELL

0

53090 HOUSEHOLD EXP

0

53100 INSURANCE

0

53120 MAINTENANCE-EQUIPMENT

0

53121 MAINTENANCE-SOFTWARE

0

53130 MAINTENANCE-STRUCTURE

0

53150 MEMBERSHIPS

0

53170 OFFICE EXPENSE

0

53180 PROF SPEC SERV

0

531802 ALTERNATE SENTENCING

0

53190 PUBL/LEGAL NOTIC

0

53200 RENTS/LEASES EQUIP

0

53220 SMALL TOOLS

0

53230 SPECIAL DEPT EXP

0

53231 SOFTWARE

0

53250 TRANSPORTATION/TRAVEL

0

53253 FUEL

0

53260 UTILITIES

0

*FIXED ASSETS

0

Departmental Totals

Total Expenditures

0

Deductions

Total Deductions

0

Cost Adjustments

#466403 LOSS CONTROL/PREV FUNDS

0

#479910 TRANSFER IN

0

Functional Cost

0



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COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1073 MAINTENANCE

GENERAL GOVT

Allocation Step 1

Inbound- All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	0

Allocation Step 2

Inbound- All Others	0
Reallocate Admin Costs	0
2nd Allocation	0

Total For 1010730 1073 MAINTENANCE

Total Allocated	0
-----------------	---

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1073 MAINTENANCE

Activity - SPECIAL PROJECTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	3,164	2.2398	3,383		3,383		3,383
1022 TREASURER	1,195	0.8459	1,278		1,278		1,278
1031 CNTY CNSL	1,566	1.1086	1,674		1,674		1,674
1040 PERSONNEL	1,587	1.1234	1,697		1,697		1,697
1074 CUSTODIAN	8,164	5.7793	8,729		8,729	327	9,056
1108 IT	691	0.4892	739		739	28	767
PURCHASING 1109	1,163	0.8233	1,244		1,244	47	1,291
1011 BRD OF SUPV	29,031	20.5512	31,041		31,041	1,161	32,202
1012 CAO	821	0.5812	878		878	33	911
1023 ASSESSOR	2,615	1.8512	2,796		2,796	105	2,901
10261 REV/REC	316	0.2237	338		338	13	351
1051 ELECTIONS	3,038	2.1506	3,248		3,248	122	3,370
20131 JUD DIST	71	0.0503	76		76	3	79
2017 CHILD SUPP 00125	118	0.0835	126		126	5	131
2021 SHERIFF	79	0.0559	84		84	3	87
2035 PROBATION	1,726	1.2218	1,846		1,846	69	1,915
2070 CLERK/RECOR	2,870	2.0317	3,069		3,069	115	3,184
2076 PLANN/BLDG	1,159	0.8205	1,239		1,239	46	1,285
5011 WELFARE 108	2,577	1.8243	2,755		2,755	103	2,858
5061 SR CITIZENS	7,822	5.5372	8,364		8,364	313	8,677
6012 SUPT OF SCH	129	0.0913	138		138	5	143
6021 LIBRARY	61,902	43.8208	66,189		66,189	2,474	68,663
7032 COL VET	5,292	3.7462	5,658		5,658	212	5,870
7033 MAX VET	786	0.5564	840		840	31	871
7035 WMS VET	158	0.1118	169		169	6	175
110 PUBLIC WORKS 3010	3,172	2.2455	3,392		3,392	127	3,519
OLD FUND 468 AIRPORT 4001	50	0.0354	53		53	2	55
SubTotal	141,262	100.0000	151,043		151,043	5,350	156,393
Total	141,262	100.0000	151,043		151,043	5,350	156,393

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1073 MAINTENANCE

Allocation Basis: MAINT COST OF TIME SPENT AND MATERIALS USED PER DEPT

Allocation Source: MAINTENANCE DEPT TIME SHEETS AND 53130 ACCT DETAIL



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COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1073 MAINTENANCE

Activity - MAINT OF STRUCTURE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	8,880	2.9536	10,644		10,644		10,644
1022 TREASURER	1,887	0.6276	2,262		2,262		2,262
1031 CNTY CNSL	2,361	0.7853	2,830		2,830		2,830
1040 PERSONNEL	4,207	1.3993	5,043		5,043		5,043
1074 CUSTODIAN	1,539	0.5119	1,845		1,845	62	1,907
1101 INSURANCE	240	0.0798	288		288	10	298
1108 IT	4,054	1.3484	4,859		4,859	163	5,022
PURCHASING 1109	3,004	0.9992	3,601		3,601	121	3,722
1011 BRD OF SUPV	4,731	1.5736	5,671		5,671	190	5,861
1012 CAO	6,233	2.0732	7,471		7,471	250	7,721
1023 ASSESSOR	14,007	4.6589	16,789		16,789	563	17,352
10261 REV/REC	1,646	0.5475	1,973		1,973	66	2,039
1051 ELECTIONS	1,561	0.5192	1,871		1,871	63	1,934
20131 JUD DIST	13,726	4.5654	16,452		16,452	552	17,004
20132 SUP CRT	26,567	8.8364	31,844		31,844	1,068	32,912
2035 PROBATION	8,752	2.9110	10,490		10,490	352	10,842
2065 SITES_PROJ	43,511	14.4722	52,154		52,154	1,748	53,902
2070 CLERK/RECOR	5,411	1.7997	6,486		6,486	217	6,703
2076 PLANN/BLDG	1,687	0.5611	2,022		2,022	68	2,090
2083 PUBLIC ADMN	182	0.0605	218		218	7	225
4010 BH ADMIN SV 106	7,123	2.3692	8,538		8,538	286	8,824
4011 SUBST ABUSE 106	3,073	1.0221	3,683		3,683	123	3,806
4012 HEALTH 108	27,364	9.1015	32,799		32,799	1,100	33,899
4013 MNTH HLTH 106	9,177	3.0524	11,000		11,000	369	11,369
40131 MH SERV FND 2936	1,020	0.3393	1,223		1,223	41	1,264
SAFE HEAVEN 002940 PROJECT 7198	3,236	1.0763	3,879		3,879	130	4,009
5011 WELFARE 108	51,063	16.9839	61,206		61,206	2,052	63,258
6021 LIBRARY	8,829	2.9366	10,583		10,583	355	10,938
ADULT LITERACY 6022	259	0.0861	310		310	10	320
110 PUBLIC WORKS 3010	4,986	1.6584	5,976		5,976	200	6,176



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1073 MAINTENANCE

Activity - MAINT OF STRUCTURE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OUTSIDE AGENCIES	30,337	10.0904	36,363		36,363	1,219	37,582
SubTotal	300,653	100.0000	360,373		360,373	11,385	371,758
Total	300,653	100.0000	360,373		360,373	11,385	371,758

Allocation Basis: COST OF MAINTAINING COUNTY BUILDINGS PER DEPT

Allocation Source: MAINTENANCE DEPT EXPENSE RECORDS

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1073 MAINTENANCE

Receiving Department	Total	SPECIAL PROJECTS	MAINT OF
1021 AUDITOR	14,027	3,383	10,644
1022 TREASURER	3,540	1,278	2,262
1031 CNTY CNSL	4,504	1,674	2,830
1040 PERSONNEL	6,740	1,697	5,043
1074 CUSTODIAN	10,963	9,056	1,907
1101 INSURANCE	298	0	298
1108 IT	5,789	767	5,022
PURCHASING 1109	5,013	1,291	3,722
1011 BRD OF SUPV	38,063	32,202	5,861
1012 CAO	8,632	911	7,721
1023 ASSESSOR	20,253	2,901	17,352
10261 REV/REC	2,390	351	2,039
1051 ELECTIONS	5,304	3,370	1,934
20131 JUD DIST	17,083	79	17,004
20132 SUP CRT	32,912	0	32,912
2017 CHILD SUPP 00125	131	131	0
2021 SHERIFF	87	87	0
2035 PROBATION	12,757	1,915	10,842
2065 SITES_PROJ	53,902	0	53,902
2070 CLERK/RECOR	9,887	3,184	6,703
2076 PLANN/BLDG	3,375	1,285	2,090
2083 PUBLIC ADMN	225	0	225
4010 BH ADMIN SV 106	8,824	0	8,824
4011 SUBST ABUSE 106	3,806	0	3,806
4012 HEALTH 108	33,899	0	33,899
4013 MNTH HLTH 106	11,369	0	11,369
40131 MH SERV FND 2936	1,264	0	1,264
SAFE HEAVEN 002940	4,009	0	4,009
5011 WELFARE 108	66,116	2,858	63,258
5061 SR CITIZENS	8,677	8,677	0
6012 SUPT OF SCH	143	143	0
6021 LIBRARY	79,601	68,663	10,938
ADULT LITERACY 6022	320	0	320
7032 COL VET	5,870	5,870	0
7033 MAX VET	871	871	0
7035 WMS VET	175	175	0
110 PUBLIC WORKS 3010	9,695	3,519	6,176
OLD FUND 468 AIRPORT	55	55	0



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COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1073 MAINTENANCE

Receiving Department	Total	SPECIAL PROJECTS	MAINT OF
OUTSIDE AGENCIES	37,582	0	37,582
Direct Billed	0	0	0
Total	528,151	156,393	371,758

COLUSA COUNTY
Schedule 9.1 Narrative Description of 2015-2016 Costs to be Allocated
For Department 1074 CUSTODIAN

The Building and Grounds--Custodian Department provided custodial services and utilities to the County owned buildings. The custodial services costs related to this department were allocated to each building based on the percentage of time spent on each building as recorded on monthly time studies. All other costs were allocated to each department within each building based on occupied square feet. All the costs related to this department were allowable and were allocated based on four functions.

CUSTODIAL SERVICES

Custodial services were provided to the occupants of County and non-County owned buildings by County employees. Custodial Services costs were allocated to each department whose building was serviced by County employees based on the amount of time spent per monthly time studies.

UTILITIES

Utility costs in the amount of \$103,143 for the 2015-2016 Fiscal Year were recorded in the Custodian expenditure account #00101-1074-53260. These costs were allocated on the basis of usage per building and then allocated to each department within that building based on occupied square feet. Each department in Colusa Plaza and Other Buildings has their own electric meter and the costs were allocated to each department based on the actual utility bills. The occupied County buildings which used utilities that were charged to the Custodian Department are listed below:

Total Utility Costs

<u>Building</u>	<u>Cost</u>
Historic Courthouse	\$29,092
Hall of Records	\$32,544
Colusa Plaza (metered)	\$18,982
Historic Courthouse Annex	\$8,904
Other Buildings (metered)	<u>\$13,621</u>
Total Utility Cost	<u>\$103,143</u>

Other Buildings (metered)

<u>Department</u>	<u>Cost</u>
1073 Maintenance Shop	\$7,335
6021 Williams Library	\$81
1074 Williams Justice Court	\$51
5011 Welfare Light	\$76
4012 Health Light	\$43
20100 Mail Room	\$389
Outside Agency	<u>\$5,646</u>
Total Other Buildings	<u>\$13,621</u>

CUSTODIAN SUPPLIES

The Custodian Department was responsible for providing cleaning and restroom supplies to all of the County owned building. The Custodian Supplies costs in the amount of \$10,574 for the 2015-2016 Fiscal Year were recorded in the Custodian Department expenditure account #00101-1074-53090. The costs were allocated on the basis of usage per building and then allocated to each department within that building based on occupied square feet. The occupied County buildings which used Custodian supplies that were charged to the Custodian Department are listed below:

Total Custodian Supplies

<u>Building</u>	<u>Cost</u>
Historic Courthouse	\$909
Hall of Records	\$1,498
Behavioral Health	\$0
Colusa Plaza	\$967
Historic Courthouse Annex	\$251
Muni Courthouse	\$4,653
Colusa Library	\$1,329
Colusa Scout Cabin	\$967
Total Supplies	<u>\$10,574</u>

RETIREE HEALTH/OPEB

The Retiree Health/OPEB function consists of all costs for Retiree Health/OPEB benefits which are not allowable costs and are not reimbursable.

REVENUE

There was no revenue recorded in the Custodian Department's revenue accounts during the 2015-2016 Fiscal Year.

DIRECT BILLED

There were no direct billings recorded in the Custodian Department's Reimbursed Projects account #1074-59390 for the 2015-2016 Fiscal Year.

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

\$(46,675) Total Budget 2015-2016 Actual Expenditures

\$376,352 Add back Transfers and Reimbursements

\$329,677 Total 2015-2016 Fund #00101-1074—Custodian Department Expenditures recorded in the County Budget

COLUSA COUNTY
Schedule .2 - Costs To Be Allocated
For Department 1074 CUSTODIAN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	329,677			329,677
Fixed Assets	0			
Total Deductions:	0			0
BUILDING USE	1,525		1,525	
EQUIPMENT USE	3,877		3,877	
1021 AUDITOR	6,730	542	7,272	
1022 TREASURER	1,610	118	1,728	
1040 PERSONNEL	4,080	332	4,412	
1073 MAINTENANCE	10,574	389	10,963	
1074 CUSTODIAN		3,697	3,697	
1101 INSURANCE		(1)	(1)	
1108 IT		3,542	3,542	
PURCHASING 1109		217	217	
Total Allocated Additions:	28,396	8,836	37,232	37,232
Total To Be Allocated:	358,073	8,836		366,909

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1074 CUSTODIAN

	Total	General & Admin	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES
Wages & Benefits					
Salaries & Benefits	213,578	0	196,654	0	0
Other Expense & Cost					
53090 Household Exp	10,574	0	0	0	10,574
53100 Insurance	1,472	0	1,472	0	0
53120 Maint-Equip	95	0	95	0	0
53130 Maint-Structure	34	0	34	0	0
53150 Memberships	0	0	0	0	0
53170 Office Expense	0	0	0	0	0
53180 Prof Spec Serv	193	0	193	0	0
53190 Publ/Notice	0	0	0	0	0
553220 Small Tools	69	0	69	0	0
53230 Special Dept Exp	284	0	284	0	0
53250 Transporation & Travel	25	0	25	0	0
53253 Fuel	211	0	211	0	0
53260 Utilities	103,142	0	0	103,142	0
*Fixed Assets	0	0	0	0	0
Departmental Totals					
Total Expenditures	329,677	0	199,037	103,142	10,574
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	329,677	0	199,037	103,142	10,574
Allocation Step 1					
Inbound- All Others	28,396	28,396	0	0	0
Reallocate Admin Costs		(28,396)	18,071	9,365	960
Unallocated Costs	(16,924)	0	0	0	0
1st Allocation	341,149	0	217,108	112,507	11,534
Allocation Step 2					
Inbound- All Others	8,836	8,836	0	0	0
Reallocate Admin Costs		(8,836)	5,623	2,914	299
2nd Allocation	8,836	0	5,623	2,914	299



COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1074 CUSTODIAN

2017-2018 COST ALLOCATION PLAN

2018

Version 10.0050-1

	Total	General & Admin	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES
Total For 1010740 1074 CUSTODIAN					
Total Allocated	349,985	0	222,731	115,421	11,833

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1074 CUSTODIAN

	RETIREE HEALTH/OPEB	GENERAL GOVT
Wages & Benefits		
Salaries & Benefits	16,924	0
Other Expense & Cost		
53090 Household Exp	0	0
53100 Insurance	0	0
53120 Maint-Equip	0	0
53130 Maint-Structure	0	0
53150 Memberships	0	0
53170 Office Expense	0	0
53180 Prof Spec Serv	0	0
53190 Publ/Notice	0	0
553220 Small Tools	0	0
53230 Special Dept Exp	0	0
53250 Transporation & Travel	0	0
53253 Fuel	0	0
53260 Utilities	0	0
*Fixed Assets	0	0
Departmental Totals		
Total Expenditures	16,924	0
Deductions		
Total Deductions	0	0
Functional Cost	16,924	0
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	(16,924)	0
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	0	0
2nd Allocation	0	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1074 CUSTODIAN

	RETIREE HEALTH/OPEB	GENERAL GOVT
Total For 1010740 1074 CUSTODIAN		
Total Allocated	0	0

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1074 CUSTODIAN

Activity - CUSTODIAL SERV

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	7,575	3.8519	8,363		8,363		8,363
1022 TREASURER	4,527	2.3020	4,998		4,998		4,998
1031 CNTY CNSL	1,335	0.6789	1,474		1,474		1,474
1040 PERSONNEL	4,179	2.1251	4,614		4,614		4,614
1074 CUSTODIAN	327	0.1663	361		361		361
1101 INSURANCE	232	0.1180	256		256	7	263
1108 IT	1,970	1.0018	2,175		2,175	62	2,237
PURCHASING 1109	3,787	1.9257	4,181		4,181	119	4,300
1011 BRD OF SUPV	5,010	2.5476	5,531		5,531	158	5,689
1012 CAO	5,194	2.6412	5,734		5,734	163	5,897
1023 ASSESSOR	7,956	4.0457	8,784		8,784	250	9,034
10261 REV/REC	1,297	0.6595	1,432		1,432	41	1,473
1051 ELECTIONS	1,177	0.5985	1,299		1,299	37	1,336
20131 JUD DIST	134	0.0681	148		148	4	152
20132 SUP CRT	254	0.1292	280		280	8	288
2016 DIST ATTN	2,417	1.2291	2,668		2,668	76	2,744
2035 PROBATION	36,346	18.4821	40,126		40,126	1,144	41,270
2036 VICTIM WITN	163	0.0829	180		180	5	185
2065 SITES_PROJ	153	0.0778	169		169	5	174
2070 CLERK/RECOR	11,899	6.0507	13,137		13,137	374	13,511
2076 PLANN/BLDG	4,177	2.1240	4,611		4,611	131	4,742
2083 PUBLIC ADMN	177	0.0900	195		195	6	201
DA INDIAN GAMING 002258	219	0.1114	242		242	7	249
4010 BH ADMIN SV 106	16,143	8.2088	17,822		17,822	508	18,330
4011 SUBST ABUSE 106	6,965	3.5418	7,689		7,689	219	7,908
4012 HEALTH 108	1,198	0.6092	1,323		1,323	38	1,361
4013 MNTH HLTH 106	20,798	10.5759	22,961		22,961	654	23,615
40131 MH SERV FND 2936	2,311	1.1752	2,551		2,551	73	2,624
MHSA-HOUSING, DEPT 002947	504	0.2563	556		556	16	572
5010 DHHS ADMIN 108	437	0.2222	482		482	14	496



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COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1074 CUSTODIAN

Activity - CUSTODIAL SERV

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
5011 WELFARE 108	2,786	1.4167	3,076		3,076	88	3,164
5051 VET SERV	34	0.0173	38		38	1	39
5061 SR CITIZENS	5,342	2.7164	5,898		5,898	168	6,066
6021 LIBRARY	32,512	16.5326	35,894		35,894	1,023	36,917
ADULT LITERACY 6022	1,410	0.7170	1,557		1,557	44	1,601
110 PUBLIC WORKS 3010	5,709	2.9031	6,303		6,303	180	6,483
SubTotal	196,654	100.0000	217,108		217,108	5,623	222,731
Total	196,654	100.0000	217,108		217,108	5,623	222,731

Allocation Basis: COST OF TIME SPENT PER DEPT

Allocation Source: CUSTODIAN DEPT EMPLOYEE TIME RECORDS

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1074 CUSTODIAN

Activity - UTILITIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	6,651	6.4483	7,255		7,255		7,255
1022 TREASURER	3,647	3.5359	3,978		3,978		3,978
1031 CNTY CNSL	3,251	3.1519	3,546		3,546		3,546
1040 PERSONNEL	2,082	2.0186	2,271		2,271		2,271
1073 MAINTENANCE	7,335	7.1115	8,001		8,001		8,001
1074 CUSTODIAN	3,024	2.9319	3,299		3,299		3,299
1101 INSURANCE	464	0.4499	506		506	18	524
1108 IT	4,090	3.9654	4,461		4,461	154	4,615
PURCHASING 1109	4,809	4.6625	5,246		5,246	182	5,428
1011 BRD OF SUPV	5,861	5.6824	6,393		6,393	221	6,614
1012 CAO	3,085	2.9910	3,365		3,365	117	3,482
1023 ASSESSOR	7,715	7.4799	8,415		8,415	291	8,706
1051 ELECTIONS	2,351	2.2794	2,564		2,564	89	2,653
20132 SUP CRT	13,147	12.7460	14,341		14,341	496	14,837
20133 CRT FAC	3,247	3.1481	3,542		3,542	123	3,665
2021 SHERIFF	5,518	5.3499	6,019		6,019	208	6,227
2070 CLERK/RECOR	10,455	10.1364	11,404		11,404	395	11,799
2076 PLANN/BLDG	3,887	3.7686	4,240		4,240	147	4,387
2083 PUBLIC ADMN	352	0.3413	384		384	13	397
4012 HEALTH 108	43	0.0417	47		47	2	49
5011 WELFARE 108	76	0.0737	83		83	3	86
6021 LIBRARY	81	0.0785	88		88	3	91
110 PUBLIC WORKS 3010	11,844	11.4831	12,919		12,919	447	13,366
OUTSIDE AGENCIES	128	0.1241	140		140	5	145
SubTotal	103,143	100.0000	112,507		112,507	2,914	115,421
Total	103,143	100.0000	112,507		112,507	2,914	115,421

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1074 CUSTODIAN

Allocation Basis: COST OF UTILITY EXPENSES PER DEPT

Allocation Source: CUSTODIAN EXPENDITURE RECORDS

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1074 CUSTODIAN

Activity - CUSTODIAN SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	342	3.2343	373		373		373
1022 TREASURER	187	1.7685	204		204		204
1031 CNTY CNSL	253	2.3927	276		276		276
1040 PERSONNEL	107	1.0119	117		117		117
1074 CUSTODIAN	34	0.3215	37		37		37
1101 INSURANCE	24	0.2270	26		26	1	27
1108 IT	123	1.1632	134		134	4	138
PURCHASING 1109	182	1.7212	199		199	6	205
1011 BRD OF SUPV	300	2.8371	327		327	9	336
1012 CAO	159	1.5037	173		173	5	178
1023 ASSESSOR	343	3.2438	374		374	11	385
10261 REV/REC	213	2.0144	232		232	7	239
1051 ELECTIONS	121	1.1443	132		132	4	136
20131 JUD DIST	1,489	14.0817	1,624		1,624	46	1,670
20132 SUP CRT	88	0.8322	96		96	3	99
20133 CRT FAC	92	0.8701	100		100	3	103
2035 PROBATION	2,951	27.9082	3,220		3,220	88	3,308
2070 CLERK/RECOR	537	5.0785	586		586	17	603
2076 PLANN/BLDG	181	1.7117	197		197	6	203
2083 PUBLIC ADMN	18	0.1702	20		20	1	21
5061 SR CITIZENS	967	9.1451	1,055		1,055	30	1,085
6012 SUPT OF SCH	295	2.7899	322		322	9	331
6021 LIBRARY	991	9.3720	1,081		1,081	31	1,112
ADULT LITERACY 6022	43	0.4067	47		47	1	48
110 PUBLIC WORKS 3010	534	5.0501	582		582	17	599
SubTotal	10,574	100.0000	11,534		11,534	299	11,833
Total	10,574	100.0000	11,534		11,534	299	11,833

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1074 CUSTODIAN

Allocation Basis: CUSTODIAL COST OF RESTROOM AND CLEANING SUPPLIES PER DEPT

Allocation Source: CUSTODIAL DEPT EXPENDITURE RECORDS



COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1074 CUSTODIAN

Receiving Department	Total	CUSTODIAL SERV	UTILITIES CUSTODIAN SUPPLIES	
1021 AUDITOR	15,991	8,363	7,255	373
1022 TREASURER	9,180	4,998	3,978	204
1031 CNTY CNSL	5,296	1,474	3,546	276
1040 PERSONNEL	7,002	4,614	2,271	117
1073 MAINTENANCE	8,001	0	8,001	0
1074 CUSTODIAN	3,697	361	3,299	37
1101 INSURANCE	814	263	524	27
1108 IT	6,990	2,237	4,615	138
PURCHASING 1109	9,933	4,300	5,428	205
1011 BRD OF SUPV	12,639	5,689	6,614	336
1012 CAO	9,557	5,897	3,482	178
1023 ASSESSOR	18,125	9,034	8,706	385
10261 REV/REC	1,712	1,473	0	239
1051 ELECTIONS	4,125	1,336	2,653	136
20131 JUD DIST	1,822	152	0	1,670
20132 SUP CRT	15,224	288	14,837	99
20133 CRT FAC	3,768	0	3,665	103
2016 DIST ATTN	2,744	2,744	0	0
2021 SHERIFF	6,227	0	6,227	0
2035 PROBATION	44,578	41,270	0	3,308
2036 VICTIM WITN	185	185	0	0
2065 SITES_PROJ	174	174	0	0
2070 CLERK/RECOR	25,913	13,511	11,799	603
2076 PLANN/BLDG	9,332	4,742	4,387	203
2083 PUBLIC ADMN	619	201	397	21
DA INDIAN GAMING 002258	249	249	0	0
4010 BH ADMIN SV 106	18,330	18,330	0	0
4011 SUBST ABUSE 106	7,908	7,908	0	0
4012 HEALTH 108	1,410	1,361	49	0
4013 MNTH HLTH 106	23,615	23,615	0	0
40131 MH SERV FND 2936	2,624	2,624	0	0
MHSA-HOUSING, DEPT	572	572	0	0
5010 DHHS ADMIN 108	496	496	0	0
5011 WELFARE 108	3,250	3,164	86	0
5051 VET SERV	39	39	0	0
5061 SR CITIZENS	7,151	6,066	0	1,085
6012 SUPT OF SCH	331	0	0	331
6021 LIBRARY	38,120	36,917	91	1,112



COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1074 CUSTODIAN

Receiving Department	Total	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES
ADULT LITERACY 6022	1,649	1,601	0	48
110 PUBLIC WORKS 3010	20,448	6,483	13,366	599
OUTSIDE AGENCIES	145	0	145	0
Direct Billed	0	0	0	0
Total	349,985	222,731	115,421	11,833

COLUSA COUNTY
Schedule 10.1 Narrative Description of 2015-2016 Costs to be Allocated
For Department 1101 INSURANCE

The Insurance-Risk Management Department administers the County's self-insurance program. The costs relating to this department were recorded in one function using the department's direct billings as the allocation basis. This function was labeled Insurance Administration as it reflected the indirect costs related to administering the services needed to maintain the County's Self-Insurance program.

INSURANCE ADMINISTRATION

The costs relating to the Insurance Administration function were allocated to the departments who participated in the County's self-insurance program based on the amount direct billed to them during the 2015-2016 Fiscal Year. Insurance Administration costs normally consist of all other charges relating to insurance and safety, other than the insurance premiums.

RETIREE HEALTH/OPEB

The Retiree Health/OPEB function consists of all costs for Retiree Health/OPEB benefits which are not allowable costs and are not reimbursable.

REVENUE

Revenue recorded in the Insurance Department's revenue accounts, which offset the department's insurance administration expenditures was used as a cost adjustment to offset expenditures in the amount of \$70,368.

COST ADJUSTMENT

During the 2015-2016 Fiscal Year, the cost of insurance administration was direct billed to various County departments and special districts. The insurance department direct billing method was recommended by the Cost Plan Auditors from the State Controller's office and approved by the Trindel Insurance Fund Joint Powers Authority. The amount direct billed for the 2015-2016 Fiscal Year recorded in the Insurance Department's Reimbursed Projects account #1101-59390 was used as a cost adjustment to offset expenditures in the amount of \$91,789.

For the 2015-2016 Fiscal Year, the cost adjustments were as follows:

<u>Amount</u>	<u>Acct #</u>	<u>Description</u>
\$ 148	#1101-466291	Reimbursement for Alternate Sentencing work crew Insurance
10,220	#1101-466401	Reimbursement for Insurance Administration from Trindel Insurance Fund
60,000	#1101-466402	Reimbursement for Safety Officer Services from Trindel Insurance Fund
<u>\$70,368</u>	Total Revenue Cost Adjustment	
 \$91,789	#1101-59390	Cost Recovery for Insurance Administration from Departments
<u>\$162,157</u>	Total Cost Adjustments to offset expenditures	

ACTUAL EXPENDITURES IN COST PLAN

\$132,352	Total Budget 2015-2016 Actual Expenditures
<u>29,810</u>	Add back Transfers and Reimbursements
<u>\$162,162</u>	Total 2015-2016 Fund #00101-1101- Insurance Dept Expenditures recorded in the County Budget

COLUSA COUNTY
Schedule .2 - Costs To Be Allocated
For Department 1101 INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	162,162			162,162
FIXED ASSETS	(6,735)			
Total Deductions:	(6,735)			(6,735)
BUILDING USE	238		238	
1021 AUDITOR	3,934	319	4,253	
1022 TREASURER	1,558	114	1,672	
1031 CNTY CNSL	2,589	113	2,702	
1040 PERSONNEL	3,109	725	3,834	
1073 MAINTENANCE	288	10	298	
1074 CUSTODIAN	788	26	814	
1108 IT		1,672	1,672	
PURCHASING 1109		490	490	
Total Allocated Additions:	12,504	3,469	15,973	15,973
#466291 LIAB INSUR ALT SENT	(148)			
#466401 INS SERV	(10,220)			
#466402 SFTY OFFICE	(60,000)			
#479475 MISC INS CLAIM	0			
#59390 REIMB PROJ	(91,789)			
Total Departmental Cost Adjustments:	(162,157)			(162,157)
Total To Be Allocated:	5,774	3,469		9,243

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1101 INSURANCE

	Total	General & Admin	INSURANCE ADMIN	RETIREE HEALTH/OPEB	GENERAL GOVT
Wages & Benefits					
SALARIES & BENEFITS	125,379	0	119,079	6,300	0
Other Expense & Cost					
53060 COMMUNICATIONS	1,797	0	1,797	0	0
53061 COMMUNICATIONS-CELL	720	0	720	0	0
53090 HOUSEHOLD	0	0	0	0	0
53120 MAINT-EQUIP	2,509	0	2,509	0	0
53121 MAINT-SOFTWARE	14	0	14	0	0
53141 MEDICAL LAB SUPP	0	0	0	0	0
53150 MEMBERSHIPS	12,292	0	12,292	0	0
53170 OFFICE EXPENSE	959	0	959	0	0
53171 POSTAGE	1	0	1	0	0
53180 PROF/SPEC SERV	3,790	0	3,790	0	0
53190 PUB/LEGL NOTIC	0	0	0	0	0
53200 RENTS EQUIP	515	0	515	0	0
53210 RENTS/LEASES STRU	552	0	552	0	0
53230 SPEC DEPT EXP	148	0	148	0	0
53231 SOFTWARE	34	0	34	0	0
53250 TRANS/TRAVEL	0	0	0	0	0
53251 EDUCATION/TRAINING	0	0	0	0	0
53253 FUEL	196	0	196	0	0
53260 UTILITIES	179	0	179	0	0
5280 CONTRIBUTION TO OTHER AGENCIES	6,342	0	6,342	0	0
*FIXED ASSETS	6,735	6,735	0	0	0
Departmental Totals					
Total Expenditures	162,162	6,735	149,127	6,300	0
Deductions					
Total Deductions	(6,735)	(6,735)	0	0	0
Cost Adjustments					
#466291 LIAB INSUR ALT SENT	(148)	0	(148)	0	0
#466401 INS SERV	(10,220)	0	(10,220)	0	0
#466402 SFTY OFFICE	(60,000)	0	(60,000)	0	0
#479475 MISC INS CLAIM	0	0	0	0	0
#59390 REIMB PROJ	(91,789)	0	(91,789)	0	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1101 INSURANCE

	Total	General & Admin	INSURANCE ADMIN	RETIREE HEALTH/OPEB	GENERAL GOVT
Functional Cost	(6,730)	0	(13,030)	6,300	0
Allocation Step 1					
Inbound- All Others	12,504	12,504	0	0	0
Reallocate Admin Costs		(12,504)	12,504	0	0
Unallocated Costs	(6,300)	0	0	(6,300)	0
1st Allocation	(526)	0	(526)	0	0
Allocation Step 2					
Inbound- All Others	3,469	3,469	0	0	0
Reallocate Admin Costs		(3,469)	3,469	0	0
2nd Allocation	3,469	0	3,469	0	0
Total For 1011010 1101 INSURANCE					
Total Allocated	2,943	0	2,943	0	0

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1101 INSURANCE

2017-2018 COST ALLOCATION PLAN
 2018 Version 10.0050-1

Activity - INSURANCE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	2,364	0.3569	-2		-2		-2
1022 TREASURER	5,346	0.8072	-4		-4		-4
1031 CNTY CNSL	28,101	4.2428	-22		-22		-22
1040 PERSONNEL	1,479	0.2233	-1		-1		-1
1073 MAINTENANCE	16,349	2.4684	-13		-13		-13
1074 CUSTODIAN	1,439	0.2173	-1		-1		-1
1108 IT	1,076	0.1625	-1		-1	6	5
PURCHASING 1109	658	0.0993	-1		-1	4	3
1011 BRD OF SUPV	17,663	2.6668	-14		-14	101	87
1012 CAO	864	0.1305	-1		-1	5	4
1023 ASSESSOR	4,835	0.7300	-4		-4	28	24
10261 REV/REC	767	0.1158	-1		-1	4	3
1051 ELECTIONS	745	0.1125	-1		-1	4	3
1106 SURVERYOR	280	0.0423				2	2
20131 JUD DIST	6,770	1.0222	-5		-5	39	34
2016 DIST ATTN	6,232	0.9409	-5		-5	36	31
20161 DA WEL/INV	861	0.1300	-1		-1	5	4
2017 CHILD SUPP 00125	4,052	0.6118	-3		-3	23	20
2019 PUBL DEFEND	1,162	0.1754	-1		-1	7	6
2020 COMMUNICTNS	1,177	0.1777	-1		-1	7	6
2021 SHERIFF	73,219	11.0549	-58		-58	418	360
20211 SO BAILIFF	224	0.0338				1	1
SHERIFF-INDIAN GAMING 002339	179	0.0270				1	1
SHERIFF-BOATING 2024	1,498	0.2262	-1		-1	9	8
SHERIFF-CRIME PREVENTION 2023	519	0.0784				3	3
DRUG PREVENTTION 2022	1,029	0.1554	-1		-1	6	5
2031 JAIL	13,478	2.0350	-11		-11	77	66
2035 PROBATION	14,895	2.2489	-12		-12	85	73
20352 LOCAL COMM CORRCTN 2528	1,044	0.1576	-1		-1	6	5
20353 COMM CORRTN PRFRM INCENT	875	0.1321	-1		-1	5	4



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1101 INSURANCE

Activity - INSURANCE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2036 VICTIM WITN	98	0.0148				1	1
20363 YOUTH OFFEND GNT	510	0.0770				3	3
2059 AG ADM SERV	437	0.0660				2	2
2060 AG COMM	5,762	0.8700	-5		-5	33	28
2061 WTR MGT	100	0.0151				1	1
2070 CLERK/RECOR	1,838	0.2775	-1		-1	10	9
2071 CORONER	161	0.0243				1	1
2076 PLANN/BLDG	16,632	2.5112	-13		-13	95	82
2077 ANIMAL CTRL	3,538	0.5342	-3		-3	20	17
2081 OES	263	0.0397				2	2
2083 PUBLIC ADMN	57	0.0086					
DA INDIAN GAMING 002258	947	0.1430	-1		-1	5	4
4010 BH ADMIN SV 106	45,153	6.8174	-36		-36	258	222
4011 SUBST ABUSE 106	1,735	0.2620	-1		-1	10	9
4012 HEALTH 108	3,669	0.5540	-3		-3	21	18
4013 MNTH HLTH 106	85,872	12.9653	-68		-68	491	423
40131 MH SERV FND 2936	65	0.0098					
4015 AIR POLLUT 130	1,475	0.2227	-1		-1	8	7
4019 ENVIR HLTH 108	1,737	0.2623	-1		-1	10	9
4023 AMBULANCE 108	2,083	0.3145	-2		-2	12	10
5010 DHHS ADMIN 108	2,010	0.3035	-2		-2	11	9
5011 WELFARE 108	59,554	8.9917	-47		-47	340	293
5033 SR NUTRITON 108	579	0.0874				3	3
5051 VET SERV	440	0.0664				3	3
5061 SR CITIZENS	329	0.0497				2	2
6012 SUPT OF SCH	814	0.1229	-1		-1	5	4
6021 LIBRARY	12,772	1.9284	-10		-10	73	63
ADULT LITERACY 6022	100	0.0151				1	1
6031 AG EXTENS	5,248	0.7924	-4		-4	30	26
7032 COL VET	871	0.1315	-1		-1	5	4

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1101 INSURANCE

Activity - INSURANCE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
7033 MAX VET	1,626	0.2455	-1		-1	9	8
7034 PRIN VET	15	0.0023					
7035 WMS VET	612	0.0924				3	3
110 PUBLIC WORKS 3010	138,575	20.9224	-113		-113	790	677
151 FISH/GAME 2078	2,897	0.4374	-2		-2	17	15
FUND 00156 MIGRANT FARM HOUSING	17,406	2.6280	-14		-14	99	85
4006 EAST_PARK_R	818	0.1235	-1		-1	5	4
447 SOLID WASTE 4000	10,677	1.6121	-8		-8	61	53
OLD FUND 468 AIRPORT 4001	4,998	0.7546	-4		-4	29	25
493 TRANSIT AGN 4002	16,990	2.5652	-13		-13	97	84
OUTSIDE AGENCIES	3,678	0.5553	-3		-3	21	18
SubTotal	662,321	100.0000	-526		-526	3,469	2,943
Total	662,321	100.0000	-526		-526	3,469	2,943

Allocation Basis: ACTUAL TOTAL COST OF INSURANCE PER DEPARTMENT

Allocation Source: INSURANCE DEPT EXPENDITURES

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1101 INSURANCE

Receiving Department	Total	INSURANCE ADMIN
1021 AUDITOR	(2)	(2)
1022 TREASURER	(4)	(4)
1031 CNTY CNSL	(22)	(22)
1040 PERSONNEL	(1)	(1)
1073 MAINTENANCE	(13)	(13)
1074 CUSTODIAN	(1)	(1)
1108 IT	5	5
PURCHASING 1109	3	3
1011 BRD OF SUPV	87	87
1012 CAO	4	4
1023 ASSESSOR	24	24
10261 REV/REC	3	3
1051 ELECTIONS	3	3
1106 SURVERYOR	2	2
20131 JUD DIST	34	34
2016 DIST ATTNY	31	31
20161 DA WEL/INV	4	4
2017 CHILD SUPP 00125	20	20
2019 PUBL DEFEND	6	6
2020 COMMUNICTNS	6	6
2021 SHERIFF	360	360
20211 SO BAILIFF	1	1
SHERIFF-INDIAN GAMING	1	1
SHERIFF-BOATING 2024	8	8
SHERIFF-CRIME	3	3
DRUG PREVENTTION 2022	5	5
2031 JAIL	66	66
2035 PROBATION	73	73
20352 LOCAL COMM	5	5
20353 COMM CORRTRN	4	4
2036 VICTIM WITN	1	1
20363 YOUTH OFFEND GNT	3	3
2059 AG ADM SERV	2	2
2060 AG COMM	28	28
2061 WTR MGT	1	1
2070 CLERK/RECOR	9	9
2071 CORONER	1	1
2076 PLANN/BLDG	82	82



All Monetary Values Are \$ Dollars

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COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1101 INSURANCE

Receiving Department	Total	INSURANCE ADMIN
2077 ANIMAL CTRL	17	17
2081 OES	2	2
DA INDIAN GAMING 002258	4	4
4010 BH ADMIN SV 106	222	222
4011 SUBST ABUSE 106	9	9
4012 HEALTH 108	18	18
4013 MNTH HLTH 106	423	423
4015 AIR POLLUT 130	7	7
4019 ENVIR HLTH 108	9	9
4023 AMBULANCE 108	10	10
5010 DHHS ADMIN 108	9	9
5011 WELFARE 108	293	293
5033 SR NUTRITON 108	3	3
5051 VET SERV	3	3
5061 SR CITIZENS	2	2
6012 SUPT OF SCH	4	4
6021 LIBRARY	63	63
ADULT LITERACY 6022	1	1
6031 AG EXTENS	26	26
7032 COL VET	4	4
7033 MAX VET	8	8
7035 WMS VET	3	3
110 PUBLIC WORKS 3010	677	677
151 FISH/GAME 2078	15	15
FUND 00156 MIGRANT	85	85
4006 EAST_PARK_R	4	4
447 SOLID WASTE 4000	53	53
OLD FUND 468 AIRPORT	25	25
493 TRANSIT AGN 4002	84	84
OUTSIDE AGENCIES	18	18
Direct Billed	0	0
Total	2,943	2,943

COLUSA COUNTY

Schedule 11.1 Narrative Description of 2015-2016 Costs to be Allocated
For Department INFORMATION TECHNOLOGY

The Information Technology department is responsible for the on-going operations of the inter-department information technology center and other related work as required. The Information Systems Manager and staff have the responsibility of managing and supervising the information technology used in the County. This includes hardware and software installations, maintenance, problem analysis, user training and support, research and development. During the 2009-2010 Fiscal Year, Information Technology department services expanded to include the administration of the County's central telephone and e-mail systems. The costs related to this department were allocated to five functions based on actual time recorded on employee time records.

GENERAL INFORMATION TECHNOLOGY ADMINISTRATION

The General Information Technology Administration function includes the administrative costs related to the general operation of the department, maintaining the telephone and e-mail systems, and research and development of new technology for the County's advancement. The Information Technology Department staff provides service to over 300 users, networks, various critical applications, and database servers. In addition, time is spent on planning/testing disaster recovery procedures for the critical applications that allow the county to operate on a daily basis. The allocation basis for the 2015-2016 Fiscal Year was the actual number of personal computers per department, with the exception of the DHHS departments who have an IT Tech on staff. Therefore, the costs related to this function were allocated based on the actual number of personal computers per department which received IT services during the 2015-2016 Fiscal Year.

ACCOUNTING SYSTEM

The Information Technology Department maintains the County's financial accounting system. The costs related to this function were allocated based on the actual number of claims which were processed per department during the 2015-2016 Fiscal Year.

PAYROLL SYSTEM

The Information Technology Department maintains the County's payroll system. The costs related to this function were allocated based on the number of employee positions in each department budgeted for the 2015-16 Fiscal Year.

SPECIAL PROJECTS

Information Technology Department maintains all the County's computer systems. This department purchases hardware, purchases software, provides work station installation, provides internet connection services, e-mail services, central telephone services, and provides user training for all County departments. The costs related to this function were allocated to individual departments based on actual time recorded on employee time records.

RETIREE HEALTH/OPEB

The Retiree Health/OPEB function consists of all costs for Retiree Health/OPEB benefits which are not allowable costs and are not reimbursable.

GENERAL GOVERNMENT

The Information Technology Department maintains the County's Property Tax System. This includes time spent on setup and upkeep of the property tax software and hardware, network and desktop support, security, installation, and database administration. The costs related to this function were recouped through the Property Tax Administration Fee process, and are not allowable indirect costs on the Cost Plan.

COST ADJUSTMENTS--REVENUE AND REIMBURSED PROJECTS:

The revenue recorded in the Information Technology Department's revenue and reimbursed project accounts for the 2015-2016 Fiscal Year which offset expenses as a cost adjustment was as follows:

<u>Amount</u>	<u>Account</u>	<u>Description</u>	<u>Function</u>
\$4,672	1108-466105	Property Tax Administration Fee	General Government
0	1108-468782	Reimbursement for I.T. Services	General I.T.
<u>5,093</u>	1108-59390	I.T. Travel Reimbursement	General I.T. & Special Projects
<u>\$9,765</u>	Total Cost Adjustment		

DIRECT BILLED

There were no costs direct billed during the 2015-2016 Fiscal Year.

ACTUAL EXPENDITURES IN COST PLAN

\$65,815	Total Budget 2015-2016 Actual Expenditures
<u>\$340,599</u>	Add back Transfers and Reimbursements
<u>\$406,414</u>	Total 2015-2016 Fund #00101-1108—Information Technology Department recorded in the County Budget

COLUSA COUNTY
Schedule .2 - Costs To Be Allocated
For Department 1108 IT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	406,414			406,414
FIXED ASSETS	(26,117)			
Total Deductions:	(26,117)			(26,117)
BUILDING USE	822		822	
EQUIPMENT USE	15,834		15,834	
1021 AUDITOR	3,629	296	3,925	
1022 TREASURER	1,365	100	1,465	
1031 CNTY CNSL	363	15	378	
1040 PERSONNEL	3,528	284	3,812	
1073 MAINTENANCE	5,598	191	5,789	
1074 CUSTODIAN	6,770	220	6,990	
1101 INSURANCE	(1)	6	5	
1108 IT		3,512	3,512	
PURCHASING 1109		1,607	1,607	
Total Allocated Additions:	37,908	6,231	44,139	44,139
#466105 PROP TAX ADMIN	(4,672)			
#59390 REIMB PROJ	(5,093)			
Total Departmental Cost Adjustments:	(9,765)			(9,765)
Total To Be Allocated:	408,440	6,231		414,671

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1108 IT

	Total	General & Admin	GENERAL IT ADMIN	IT ACCOUNTING SYSTEM	IT PAYROLL SYSTEM
Wages & Benefits					
SALARIES & WAGES	348,769	0	133,039	48,422	0
Other Expense & Cost					
53060 COMMUNICATIONS	2,577	0	2,467	0	0
53061 COMM-CELL PHONE	2,245	0	2,149	0	0
53100 INSURANCE	1,091	0	1,045	0	0
53120 MAINTENANCE-EQUIP	4,069	0	3,896	0	0
53121 MAINTENANCE-SOFTWARE	1,782	0	1,782	0	0
53150 MEMBERSHIPS	250	0	239	0	0
53163 FINANCE/LATE CHARGE	14	0	14	0	0
53170 OFFICE EXPENSE	2,320	0	2,221	0	0
53171 POSTAGE	10	0	10	0	0
53180 PROF SPEC SERV	142	0	142	0	0
53190 PUBL NOTICE	3,086	0	2,955	0	0
53220 SMALL TOOLS	110	0	105	0	0
53230 SPEC DEPT EXP	411	0	393	0	0
53231 SOFTWARE	8,960	0	8,960	0	0
53250 TRANS/TRAVEL	676	0	647	0	0
53251 EDUCATION/TRAINING	2,995	0	2,867	0	0
53253 FUEL	790	0	790	0	0
*FIXED ASSETS	26,117	26,117	0	0	0
Departmental Totals					
Total Expenditures	406,414	26,117	163,721	48,422	0
Deductions					
Total Deductions	(26,117)	(26,117)	0	0	0
Cost Adjustments					
#466105 PROP TAX ADMIN	(4,672)	0	0	0	0
#59390 REIMB PROJ	(5,093)	0	(782)	0	0
Functional Cost	370,532	0	162,939	48,422	0
Allocation Step 1					
Inbound- All Others	37,908	37,908	0	0	0
Reallocate Admin Costs		(37,908)	17,070	5,049	0
Unallocated Costs	(28,390)	0	0	0	0
1st Allocation	380,050	0	180,009	53,471	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1108 IT

	Total	General & Admin	GENERAL IT ADMIN	IT ACCOUNTING SYSTEM	IT PAYROLL SYSTEM
Allocation Step 2					
Inbound- All Others	6,231	6,231	0	0	0
Reallocate Admin Costs		(6,231)	2,805	830	0
Unallocated Costs	(254)	0	0	0	0
2nd Allocation	5,977	0	2,805	830	0
Total For 1011080 1108 IT					
Total Allocated	386,027	0	182,814	54,301	0



COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1108 IT

	IT SPECIAL PROJECTS	RETIREE HEALTH/OPEB	GENERAL GOVT
Wages & Benefits			
SALARIES & WAGES	136,635	16,709	13,964
Other Expense & Cost			
53060 COMMUNICATIONS	0	0	110
53061 COMM-CELL PHONE	0	0	96
53100 INSURANCE	0	0	46
53120 MAINTENANCE-EQUIP	0	0	173
53121 MAINTENANCE-SOFTWARE	0	0	0
53150 MEMBERSHIPS	0	0	11
53163 FINANCE/LATE CHARGE	0	0	0
53170 OFFICE EXPENSE	0	0	99
53171 POSTAGE	0	0	0
53180 PROF SPEC SERV	0	0	0
53190 PUBL NOTICE	0	0	131
53220 SMALL TOOLS	0	0	5
53230 SPEC DEPT EXP	0	0	18
53231 SOFTWARE	0	0	0
53250 TRANS/TRAVEL	0	0	29
53251 EDUCATION/TRAINING	0	0	128
53253 FUEL	0	0	0
*FIXED ASSETS	0	0	0
Departmental Totals			
Total Expenditures	136,635	16,709	14,810
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
#466105 PROP TAX ADMIN	0	0	(4,672)
#59390 REIMB PROJ	(4,311)	0	0
Functional Cost	132,324	16,709	10,138
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	14,246	0	1,543
Unallocated Costs	0	(16,709)	(11,681)
1st Allocation	146,570	0	0



COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1108 IT

	IT SPECIAL PROJECTS	RETIREE HEALTH/OPEB	GENERAL GOVT
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	2,342	0	254
Unallocated Costs	0	0	(254)
2nd Allocation	2,342	0	0
Total For 1011080 1108 IT			
Total Allocated	148,912	0	0

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1108 IT

Activity - GENERAL IT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	115,000	4.7668	8,581		8,581		8,581
1022 TREASURER	44,629	1.8499	3,330		3,330		3,330
1031 CNTY CNSL	30,000	1.2435	2,238		2,238		2,238
1040 PERSONNEL	40,000	1.6580	2,985		2,985		2,985
1073 MAINTENANCE	41,279	1.7110	3,080		3,080		3,080
1074 CUSTODIAN	40,353	1.6727	3,011		3,011		3,011
1101 INSURANCE	15,000	0.6218	1,119		1,119		1,119
1108 IT	40,000	1.6580	2,985		2,985		2,985
PURCHASING 1109	20,000	0.8290	1,492		1,492	27	1,519
1011 BRD OF SUPV	50,000	2.0725	3,731		3,731	69	3,800
1012 CAO	60,000	2.4870	4,477		4,477	82	4,559
1023 ASSESSOR	106,667	4.4214	7,959		7,959	146	8,105
10261 REV/REC	10,000	0.4145	746		746	14	760
1051 ELECTIONS	34,000	1.4093	2,537		2,537	47	2,584
2016 DIST ATTN	109,000	4.5181	8,133		8,133	149	8,282
20161 DA WEL/INV	10,000	0.4145	746		746	14	760
2017 CHILD SUPP 00125	60,000	2.4870	4,477		4,477	82	4,559
2020 COMMUNICTNS	30,000	1.2435	2,238		2,238	41	2,279
2021 SHERIFF	165,609	6.8646	12,357		12,357	227	12,584
20211 SO BAILIFF	25,000	1.0363	1,865		1,865	34	1,899
2031 JAIL	59,859	2.4812	4,466		4,466	82	4,548
2035 PROBATION	141,500	5.8653	10,558		10,558	194	10,752
20352 LOCAL COMM CORRCTN 2528	40,500	1.6788	3,022		3,022	56	3,078
20353 COMM CORRTN PRFRM INCENT	21,500	0.8912	1,604		1,604	29	1,633
2036 VICTIM WITN	11,000	0.4560	821		821	15	836
20363 YOUTH OFFEND GNT	16,000	0.6632	1,194		1,194	22	1,216
CO VICTIM WITNESS SERV-XC 20364	10,000	0.4145	746		746	14	760
2059 AG ADM SERV	47,394	1.9645	3,536		3,536	65	3,601
2060 AG COMM	70,000	2.9016	5,223		5,223	96	5,319
2061 WTR MGT	10,000	0.4145	746		746	14	760



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COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1108 IT

Activity - GENERAL IT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2070 CLERK/RECOR	34,000	1.4093	2,537		2,537	47	2,584
2071 CORONER	10,000	0.4145	746		746	14	760
2076 PLANN/BLDG	48,368	2.0049	3,609		3,609	66	3,675
2077 ANIMAL CTRL	20,000	0.8290	1,492		1,492	27	1,519
2081 OES	12,532	0.5195	935		935	17	952
2083 PUBLIC ADMN	704	0.0292	53		53	1	54
4010 BH ADMIN SV 106	70,000	2.9016	5,223		5,223	96	5,319
4011 SUBST ABUSE 106	10,000	0.4145	746		746	14	760
4013 MNTH HLTH 106	400,000	16.5807	29,849		29,849	549	30,398
4015 AIR POLLUT 130	30,000	1.2435	2,238		2,238	41	2,279
5051 VET SERV	10,000	0.4145	746		746	14	760
6021 LIBRARY	60,000	2.4870	4,477		4,477	82	4,559
6031 AG EXTENS	30,000	1.2435	2,238		2,238	41	2,279
110 PUBLIC WORKS 3010	160,000	6.6321	11,938		11,938	219	12,157
FUND 00156 MIGRANT FARM HOUSING	22,606	0.9370	1,687		1,687	31	1,718
4006 EAST_PARK_R	20,000	0.8290	1,492		1,492	27	1,519
SubTotal	2,412,500	100.0000	180,009		180,009	2,805	182,814
Total	2,412,500	100.0000	180,009		180,009	2,805	182,814

Allocation Basis: ACTUAL NUMBER OF PCS SERVICED PER DEPARTMENT SERVICED BY IT

Allocation Source: ACTUAL NUMBER OF PCS PER DEPT

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1108 IT

Activity - IT ACCOUNTING SYSTEM MAIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	115,000	2.8322	1,514		1,514		1,514
1022 TREASURER	44,629	1.0991	588		588		588
1031 CNTY CNSL	30,000	0.7388	395		395		395
1040 PERSONNEL	40,000	0.9851	527		527		527
1073 MAINTENANCE	41,279	1.0166	544		544		544
1074 CUSTODIAN	40,353	0.9938	531		531		531
1101 INSURANCE	15,000	0.3694	198		198		198
1108 IT	40,000	0.9851	527		527		527
PURCHASING 1109	20,000	0.4926	263		263	4	267
1011 BRD OF SUPV	50,000	1.2314	658		658	11	669
1012 CAO	60,000	1.4777	790		790	13	803
1023 ASSESSOR	106,667	2.6269	1,405		1,405	24	1,429
10261 REV/REC	10,000	0.2463	132		132	2	134
1051 ELECTIONS	34,000	0.8373	448		448	8	456
2016 DIST ATTN	109,000	2.6844	1,435		1,435	24	1,459
20161 DA WEL/INV	10,000	0.2463	132		132	2	134
2017 CHILD SUPP 00125	60,000	1.4777	790		790	13	803
2020 COMMUNICTNS	90,000	2.2165	1,185		1,185	20	1,205
2021 SHERIFF	355,609	8.7578	4,683		4,683	80	4,763
20211 SO BAILIFF	25,000	0.6157	329		329	6	335
2031 JAIL	199,859	4.9220	2,632		2,632	45	2,677
2035 PROBATION	141,500	3.4848	1,863		1,863	32	1,895
20352 LOCAL COMM CORRCTN 2528	40,500	0.9974	533		533	9	542
20353 COMM CORRRTN PRFRM INCENT	21,500	0.5295	283		283	5	288
2036 VICTIM WITN	11,000	0.2709	145		145	2	147
20363 YOUTH OFFEND GNT	16,000	0.3940	211		211	4	215
CO VICTIM WITNESS SERV-XC 20364	10,000	0.2463	132		132	2	134
2059 AG ADM SERV	47,394	1.1672	624		624	11	635
2060 AG COMM	70,000	1.7239	922		922	16	938
2061 WTR MGT	10,000	0.2463	132		132	2	134



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1108 IT

Activity - IT ACCOUNTING SYSTEM MAIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2070 CLERK/RECOR	34,000	0.8373	448		448	8	456
2071 CORONER	10,000	0.2463	132		132	2	134
2076 PLANN/BLDG	48,368	1.1912	637		637	11	648
2077 ANIMAL CTRL	20,000	0.4926	263		263	4	267
2081 OES	12,532	0.3086	165		165	3	168
2083 PUBLIC ADMN	704	0.0173	9		9		9
4010 BH ADMIN SV 106	70,000	1.7239	922		922	16	938
4011 SUBST ABUSE 106	10,000	0.2463	132		132	2	134
4012 HEALTH 108	120,000	2.9553	1,580		1,580	27	1,607
4013 MNTH HLTH 106	400,000	9.8510	5,267		5,267	90	5,357
4015 AIR POLLUT 130	30,000	0.7388	395		395	7	402
4019 ENVIR HLTH 108	50,000	1.2314	658		658	11	669
5010 DHHS ADMIN 108	110,000	2.7090	1,449		1,449	25	1,474
5011 WELFARE 108	490,000	12.0673	6,452		6,452	112	6,564
5033 SR NUTRITON 108	20,000	0.4926	263		263	4	267
5051 VET SERV	10,000	0.2463	132		132	2	134
6021 LIBRARY	68,000	1.6747	895		895	15	910
6031 AG EXTENS	30,000	0.7388	395		395	7	402
110 PUBLIC WORKS 3010	360,000	8.8659	4,741		4,741	81	4,822
FUND 00156 MIGRANT FARM HOUSING	22,606	0.5567	298		298	5	303
4006 EAST_PARK_R	20,000	0.4926	263		263	4	267
493 TRANSIT AGN 4002	110,000	2.7090	1,449		1,449	25	1,474
OUTSIDE AGENCIES	150,000	3.6941	1,975		1,975	34	2,009
SubTotal	4,060,500	100.0000	53,471		53,471	830	54,301
Total	4,060,500	100.0000	53,471		53,471	830	54,301

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1108 IT

Allocation Basis: NUMBER OF EMPLOYEE POSITIONS PER DEPT TIMES 10000

Allocation Source: EMPLOYEE POSITION ALLOCATION SCHEDULE



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COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1108 IT

Activity - IT PAYROLL SYSTEM MAINT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
Total							

Allocation Basis: NUMBER OF EMPLOYEE POSITIONS PER DEPT TIMES 10000

Allocation Source: EMPLOYEE POSITION ALLOCATION SCHEDULE

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1108 IT

Activity - IT SPECIAL PROJECTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	2,764	2.0229	2,965		2,965		2,965
1022 TREASURER	1,022	0.7480	1,096		1,096		1,096
1031 CNTY CNSL	4,323	3.1639	4,637		4,637		4,637
1040 PERSONNEL	2,604	1.9058	2,793		2,793		2,793
1073 MAINTENANCE	1,249	0.9141	1,340		1,340		1,340
1101 INSURANCE	331	0.2423	355		355		355
PURCHASING 1109	745	0.5452	799		799	14	813
1011 BRD OF SUPV	2,068	1.5135	2,218		2,218	39	2,257
1012 CAO	4,485	3.2825	4,811		4,811	84	4,895
10261 REV/REC	174	0.1273	187		187	3	190
2016 DIST ATTN	5,065	3.7070	5,433		5,433	95	5,528
2017 CHILD SUPP 00125	1,495	1.0942	1,604		1,604	28	1,632
2021 SHERIFF	7,196	5.2666	7,719		7,719	136	7,855
2035 PROBATION	7,793	5.7035	8,360		8,360	147	8,507
2036 VICTIM WITN	83	0.0607	89		89	2	91
2060 AG COMM	23,498	17.1976	25,207		25,207	443	25,650
2061 WTR MGT	27	0.0198	29		29	1	30
2065 SITES_PROJ	4,450	3.2569	4,774		4,774	84	4,858
2070 CLERK/RECOR	5,005	3.6630	5,369		5,369	94	5,463
2076 PLANN/BLDG	5,506	4.0297	5,906		5,906	104	6,010
4012 HEALTH 108	656	0.4801	704		704	12	716
4013 MNTH HLTH 106	31,993	23.4149	34,320		34,320	602	34,922
5010 DHHS ADMIN 108	6,828	4.9973	7,324		7,324	129	7,453
6021 LIBRARY	14,968	10.9547	16,056		16,056	282	16,338
6031 AG EXTENS	309	0.2262	331		331	6	337
110 PUBLIC WORKS 3010	1,659	1.2142	1,780		1,780	31	1,811
493 TRANSIT AGN 4002	339	0.2481	364		364	6	370
SubTotal	136,635	100.0000	146,570		146,570	2,342	148,912
Total	136,635	100.0000	146,570		146,570	2,342	148,912



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1108 IT

Allocation Basis: COST OF IT TIME SPENT PER DEPT AS RECORDED ON TIME SHEETS

Allocation Source: INFORMATION TECHNOLOGY EMPLOYEE TIME RECORDS



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COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1108 IT

Receiving Department	Total	GENERAL IT ADMIN	IT ACCOUNTING	IT PAYROLL SYSTEM	IT SPECIAL PROJECTS
1021 AUDITOR	13,060	8,581	1,514	0	2,965
1022 TREASURER	5,014	3,330	588	0	1,096
1031 CNTY CNSL	7,270	2,238	395	0	4,637
1040 PERSONNEL	6,305	2,985	527	0	2,793
1073 MAINTENANCE	4,964	3,080	544	0	1,340
1074 CUSTODIAN	3,542	3,011	531	0	0
1101 INSURANCE	1,672	1,119	198	0	355
1108 IT	3,512	2,985	527	0	0
PURCHASING 1109	2,599	1,519	267	0	813
1011 BRD OF SUPV	6,726	3,800	669	0	2,257
1012 CAO	10,257	4,559	803	0	4,895
1023 ASSESSOR	9,534	8,105	1,429	0	0
10261 REV/REC	1,084	760	134	0	190
1051 ELECTIONS	3,040	2,584	456	0	0
2016 DIST ATTN	15,269	8,282	1,459	0	5,528
20161 DA WEL/INV	894	760	134	0	0
2017 CHILD SUPP 00125	6,994	4,559	803	0	1,632
2020 COMMUNICTNS	3,484	2,279	1,205	0	0
2021 SHERIFF	25,202	12,584	4,763	0	7,855
20211 SO BAILIFF	2,234	1,899	335	0	0
2031 JAIL	7,225	4,548	2,677	0	0
2035 PROBATION	21,154	10,752	1,895	0	8,507
20352 LOCAL COMM	3,620	3,078	542	0	0
20353 COMM CORR TN	1,921	1,633	288	0	0
2036 VICTIM WITN	1,074	836	147	0	91
20363 YOUTH OFFEND GNT	1,431	1,216	215	0	0
CO VICTIM WITNESS	894	760	134	0	0
2059 AG ADM SERV	4,236	3,601	635	0	0
2060 AG COMM	31,907	5,319	938	0	25,650
2061 WTR MGT	924	760	134	0	30
2065 SITES_PROJ	4,858	0	0	0	4,858
2070 CLERK/RECOR	8,503	2,584	456	0	5,463
2071 CORONER	894	760	134	0	0
2076 PLANN/BLDG	10,333	3,675	648	0	6,010
2077 ANIMAL CTRL	1,786	1,519	267	0	0
2081 OES	1,120	952	168	0	0
2083 PUBLIC ADMN	63	54	9	0	0
4010 BH ADMIN SV 106	6,257	5,319	938	0	0

All Monetary Values Are \$ Dollars

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COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1108 IT

Receiving Department	Total	GENERAL IT ADMIN	IT ACCOUNTING	IT PAYROLL SYSTEM	IT SPECIAL PROJECTS
4011 SUBST ABUSE 106	894	760	134	0	0
4012 HEALTH 108	2,323	0	1,607	0	716
4013 MNTH HLTH 106	70,677	30,398	5,357	0	34,922
4015 AIR POLLUT 130	2,681	2,279	402	0	0
4019 ENVIR HLTH 108	669	0	669	0	0
5010 DHHS ADMIN 108	8,927	0	1,474	0	7,453
5011 WELFARE 108	6,564	0	6,564	0	0
5033 SR NUTRITON 108	267	0	267	0	0
5051 VET SERV	894	760	134	0	0
6021 LIBRARY	21,807	4,559	910	0	16,338
6031 AG EXTENS	3,018	2,279	402	0	337
110 PUBLIC WORKS 3010	18,790	12,157	4,822	0	1,811
FUND 00156 MIGRANT	2,021	1,718	303	0	0
4006 EAST_PARK_R	1,786	1,519	267	0	0
493 TRANSIT AGN 4002	1,844	0	1,474	0	370
OUTSIDE AGENCIES	2,009	0	2,009	0	0
Direct Billed	0	0	0	0	0
Total	386,027	182,814	54,301	0	148,912

COLUSA COUNTY
Schedule 12.1 Narrative Description of 2015-2016 Costs to be Allocated
For Department 1109 PURCHASING (CENTRAL SERVICES #201000)

The Central Services Department acted as the purchasing coordinator for Colusa County per the authorization of the Board of Supervisors for all County departments for the acquisitions of office equipment and supplies. The Department, also, processed all outgoing County mail, administrated centrally used equipment, the County auction of surplus property, and the County's fixed asset inventory.

The Department's employees maintained monthly time records of time spent on purchases, preparing direct billing journal entries, the annual County auction, maintaining the County's fixed assets inventory records, processing the County's outgoing mail, and general administration of the Department. The costs relating to this Department were divided into six different functions and were allocated to County departments based on various methods.

SERVICES AND SUPPLIES

The Central Services Department maintained an inventory of office supplies, which were sold to the County departments. The cost of equipment purchased and office supplies were charged to County departments on a monthly basis. The costs related to this function were for the cost of time spent in charging the departments for the purchase of services and supplies. The allocation of costs related to this function was based on the number of journal entries written to charge the departments during the 2015-2016 Fiscal Year.

COPIER

The Central Services Department maintained the centrally used County photocopiers and charged the departments for use of the photocopier monthly. The costs related to this function were for the cost of time spent in maintaining the photocopiers and for the cost of leasing and maintenance of the equipment. The allocation of costs was based on the amount charged to departments for the use of the photocopying machines during the 2015-2016 Fiscal Year.

POSTAGE

The Central Services Department was responsible for the processing of all of the County's outgoing mail. The Central Services Department maintained the County owned postage machine and charged the departments' monthly for the cost of postage. The costs related to this function were for the cost of time spent in processing the daily mail, for the maintenance of the postage machine, and renting the postage meter. The allocation of costs was based on the amount charged to departments for the use of the postage machine during the 2015-2016 Fiscal Year.

DEPARTMENT PURCHASES

The Central Services Department charged the County departments for services and supplies used and for purchases made on behalf of the departments during the 2015-2016 Fiscal Year. The total amount of the department charges was used to offset expenditures as a cost adjustment. This resulted in a zero amount allocated as the total expenditures equaled the total cost adjustment.

SPECIAL PURCHASES

The Central Services Department purchased special order supplies and fixed assets at the request of individual departments. The allocation of costs related to this function were for the cost of time spent in product and price research, preparing bid packages, contacting vendors, etc., as recorded on employee monthly time records during the 2015-2016 Fiscal Year.

RETIREE HEALTH/OPEB

The Retiree Health/OPEB function consists of all costs for Retiree Health/OPEB benefits which are not allowable costs and are not reimbursable.

GENERAL GOVERNMENT

The General Government function consists of all costs recorded on employee time records which are not allowable costs and are not reimbursable.

COST ADJUSTMENTS

The Cost Adjustments were for expenditure offsets consisting of both revenue and expenditure reimbursements listed below for the 2015-2016 Fiscal Year:

<u>Amount</u>	<u>Revenue/Expense Acct</u>	<u>Description</u>	<u>Function</u>
\$56	#1109-468780	Reimbursement from Outside Agencies	Department Purchases
\$0	#1109-479100	Sale of Fixed Assets	General Administration
\$14	#1109-479470	Office Depot Rebate	General Administration
<u>\$361</u>	#1109-479472	Misc. Rebate	General Administration
<u>\$431</u>	Total Revenue Cost Adjustment		
\$13,039	#593901-14 Dept. Purchase	Offset Administration Costs	Administration
<u>\$569,920</u>	#593901-14 Dept. Purchase	Department Reimbursements	Department Purchases
\$582,959	Total Reimbursed Projects #1109-59390		
<u>\$583,390</u>	Cost Adjustments		

DIRECT BILLED

There were no costs direct billed during the 2015-2016 Fiscal Year.

ACTUAL EXPENDITURES IN COST PLAN

\$100,724	Total Budget 2015-2016 Actual Expenditures
<u>\$583,390</u>	Add back Transfers and Reimbursements
<u>\$684,114</u>	Total 2015-2016 Fund #00101-1109 Central Services (Purchasing) Expenditures recorded in the County Budget

COLUSA COUNTY
Schedule .2 - Costs To Be Allocated
For Department PURCHASING 1109

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	684,114			684,114
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING USE	1,265		1,265	
EQUIPMENT USE	2,365		2,365	
1021 AUDITOR	6,129	495	6,624	
1022 TREASURER	4,883	357	5,240	
1031 CNTY CNSL	13,282	578	13,860	
1040 PERSONNEL	4,691	396	5,087	
1073 MAINTENANCE	4,845	168	5,013	
1074 CUSTODIAN	9,626	307	9,933	
1101 INSURANCE	(1)	4	3	
1108 IT	2,554	45	2,599	
PURCHASING 1109		1,996	1,996	
Total Allocated Additions:	49,639	4,346	53,985	53,985
#468780 C/S REIMB	(56)			
#479470 OFFICE DEPOT REBATE	(14)			
#479472 MISC REBATE	(361)			
#593901-14 DEPT PURCHASE	(582,959)			
Total Departmental Cost Adjustments:	(583,390)			(583,390)
Total To Be Allocated:	150,363	4,346		154,709

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING 1109

	Total	General & Admin	SERVICE & SUPPLIES	COPIER	POSTAGE
Wages & Benefits					
SALARIES & BENEFITS	91,686	58,948	7,010	343	5,762
Other Expense & Cost					
53060 COMMUNICATIONS	646	646	0	0	0
53090 HOUSEHOLD	0	0	0	0	0
53100 INSURANCE	667	667	0	0	0
53120 MAINT-EQUIPMENT	3,360	0	0	3,360	0
53121 MAINT-SOFTWARE	350	350	0	0	0
53150 MEMBERSHIPS	49	49	0	0	0
53161 BANK FEES	0	0	0	0	0
53163 FINANCE/LATE CHARGES	11	0	0	0	0
53170 OFFICE EXPENSE	4,885	4,885	0	0	0
531701 SERVICES & SUPPLIES	523,274	0	0	0	0
53171 POSTAGE	90	90	0	0	0
531711 POSTAGE-OTHER DEPTS	45,317	0	0	0	0
53180 PROF/SPEC SERVICES	1	1	0	0	0
53190 PUBL/LEGAL NOTICES	1,162	1,162	0	0	0
53200 RENTS & LEASES	11,090	0	0	6,127	4,963
53230 SPECIAL DEPT EXP	118	118	0	0	0
53231 SOFTWARE	34	34	0	0	0
53250 TRANS/TRAVEL	0	0	0	0	0
53253 FUEL	0	0	0	0	0
532532 FUEL--OTHER DEPT	2,736	0	0	0	0
53260 UTILITIES	0	0	0	0	0
5250 DISPUTED CHARGES	(1,362)	0	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	684,114	66,950	7,010	9,830	10,725
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#468780 C/S REIMB	(56)	0	0	0	0
#479470 OFFICE DEPOT REBATE	(14)	(14)	0	0	0
#479472 MISC REBATE	(361)	(361)	0	0	0
#593901-14 DEPT PURCHASE	(582,959)	(13,039)	0	0	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING 1109

	Total	General & Admin	SERVICE & SUPPLIES	COPIER	POSTAGE
Functional Cost	100,724	53,536	7,010	9,830	10,725
Allocation Step 1					
Inbound- All Others	49,639	49,639	0	0	0
Reallocate Admin Costs		(103,175)	17,540	24,597	26,836
Unallocated Costs	(5,950)	0	0	0	0
1st Allocation	144,413	0	24,550	34,427	37,561
Allocation Step 2					
Inbound- All Others	4,346	4,346	0	0	0
Reallocate Admin Costs		(4,346)	739	1,036	1,130
2nd Allocation	4,346	0	739	1,036	1,130
Total For 1011090 PURCHASING 1109					
Total Allocated	148,759	0	25,289	35,463	38,691

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING 1109

	DEPTS PURCHASES	SPECIAL PURCHASES	RETIREE HEALTH/OPEB	GENERAL GOVT
Wages & Benefits				
SALARIES & BENEFITS	0	13,673	5,950	0
Other Expense & Cost				
53060 COMMUNICATIONS	0	0	0	0
53090 HOUSEHOLD	0	0	0	0
53100 INSURANCE	0	0	0	0
53120 MAINT-EQUIPMENT	0	0	0	0
53121 MAINT-SOFTWARE	0	0	0	0
53150 MEMBERSHIPS	0	0	0	0
53161 BANK FEES	0	0	0	0
53163 FINANCE/LATE CHARGES	11	0	0	0
53170 OFFICE EXPENSE	0	0	0	0
531701 SERVICES & SUPPLIES	523,274	0	0	0
53171 POSTAGE	0	0	0	0
531711 POSTAGE-OTHER DEPTS	45,317	0	0	0
53180 PROF/SPEC SERVICES	0	0	0	0
53190 PUBL/LEGAL NOTICES	0	0	0	0
53200 RENTS & LEASES	0	0	0	0
53230 SPECIAL DEPT EXP	0	0	0	0
53231 SOFTWARE	0	0	0	0
53250 TRANS/TRAVEL	0	0	0	0
53253 FUEL	0	0	0	0
532532 FUEL--OTHER DEPT	2,736	0	0	0
53260 UTILITIES	0	0	0	0
5250 DISPUTED CHARGES	(1,362)	0	0	0
*FIXED ASSETS	0	0	0	0
Departmental Totals				
Total Expenditures	569,976	13,673	5,950	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
#468780 C/S REIMB	(56)	0	0	0
#479470 OFFICE DEPOT REBATE	0	0	0	0
#479472 MISC REBATE	0	0	0	0
#593901-14 DEPT PURCHASE	(569,920)	0	0	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING 1109

2017-2018 COST ALLOCATION PLAN
 2018 Version 10.0050-1

	DEPTS PURCHASES	SPECIAL PURCHASES	RETIREE HEALTH/OPEB	GENERAL GOVT
Functional Cost	0	13,673	5,950	0
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	0	34,202	0	0
Unallocated Costs	0	0	(5,950)	0
1st Allocation	0	47,875	0	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	0	1,441	0	0
2nd Allocation	0	1,441	0	0
Total For 1011090 PURCHASING 1109				
Total Allocated	0	49,316	0	0

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department PURCHASING 1109

Activity - SERVICE & SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	90	1.6575	407		407		407
1022 TREASURER	80	1.4733	362		362		362
1031 CNTY CNSL	44	0.8103	199		199		199
1040 PERSONNEL	131	2.4125	592		592		592
1073 MAINTENANCE	43	0.7919	194		194		194
1074 CUSTODIAN	27	0.4972	122		122		122
1101 INSURANCE	45	0.8287	203		203		203
1108 IT	105	1.9337	475		475		475
1011 BRD OF SUPV	100	1.8416	452		452	15	467
1012 CAO	55	1.0129	249		249	8	257
1023 ASSESSOR	70	1.2891	316		316	11	327
10261 REV/REC	41	0.7551	185		185	6	191
1051 ELECTIONS	50	0.9208	226		226	8	234
1092 ADVERTISING	4	0.0737	18		18	1	19
1103 EE_BENEFITS	13	0.2394	59		59	2	61
1106 SURVERYOR	11	0.2026	50		50	2	52
1107 REFUNDS	4	0.0737	18		18	1	19
2014 GRAND JURY	24	0.4420	109		109	4	113
2016 DIST ATTN	405	7.4586	1,831		1,831	62	1,893
2017 CHILD SUPP 00125	160	2.9466	723		723	24	747
2018 LAW LIBRARY	4	0.0737	18		18	1	19
2019 PUBL DEFEND	11	0.2026	50		50	2	52
2020 COMMUNICTNS	32	0.5893	145		145	5	150
2021 SHERIFF	98	1.8048	443		443	15	458
DRUG PREVENTTION 2022	13	0.2394	59		59	2	61
2031 JAIL	102	1.8785	461		461	15	476
2033 JUV FAC	4	0.0737	18		18	1	19
2035 PROBATION	138	2.5414	624		624	21	645
20352 LOCAL COMM CORRCTN 2528	150	2.7624	678		678	23	701
2036 VICTIM WITN	96	1.7680	434		434	15	449

All Monetary Values Are \$ Dollars

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COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department PURCHASING 1109

Activity - SERVICE & SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2050 FLD WTR CON	4	0.0737	18		18	1	19
2059 AG ADM SERV	43	0.7919	194		194	7	201
2060 AG COMM	79	1.4549	357		357	12	369
2061 WTR MGT	37	0.6814	167		167	6	173
2065 SITES_PROJ	8	0.1473	36		36	1	37
2070 CLERK/RECOR	58	1.0681	262		262	9	271
2071 CORONER	57	1.0497	258		258	9	267
2076 PLANN/BLDG	51	0.9392	231		231	8	239
2077 ANIMAL CTRL	30	0.5525	136		136	5	141
2080 TRAPPER	4	0.0737	18		18	1	19
2081 OES	26	0.4788	118		118	4	122
2083 PUBLIC ADMN	23	0.4236	104		104	3	107
SHERIFF-SLESF 002340	9	0.1657	41		41	1	42
COMM CORRECTION PERF INCENTIVE	24	0.4420	109		109	4	113
4010 BH ADMIN SV 106	96	1.7680	434		434	15	449
4011 SUBST ABUSE 106	32	0.5893	145		145	5	150
4012 HEALTH 108	166	3.0571	751		751	25	776
4013 MNTH HLTH 106	99	1.8232	448		448	15	463
40131 MH SERV FND 2936	11	0.2026	50		50	2	52
40132 MHSA EDUC & TRAIN 2939	4	0.0737	18		18	1	19
40133 MHSA 2940	8	0.1473	36		36	1	37
40134 MHSA 2942	2	0.0368	9		9		9
40135 MHSA 2941	6	0.1105	27		27	1	28
40136 MHSA 2943	2	0.0368	9		9		9
4015 AIR POLLUT 130	46	0.8471	208		208	7	215
4019 ENVIR HLTH 108	42	0.7735	190		190	6	196
4023 AMBULANCE 108	11	0.2026	50		50	2	52
5010 DHHS ADMIN 108	53	0.9761	240		240	8	248
5011 WELFARE 108	798	14.6958	3,605		3,605	115	3,720
5032 INDG BURIAL	4	0.0737	18		18	1	19

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department PURCHASING 1109

Activity - SERVICE & SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
5033 SR NUTRITON 108	66	1.2155	298		298	10	308
5041 JUV CRT WRD	7	0.1289	32		32	1	33
5051 VET SERV	77	1.4180	348		348	12	360
5061 SR CITIZENS	11	0.2026	50		50	2	52
6012 SUPT OF SCH	11	0.2026	50		50	2	52
6021 LIBRARY	468	8.6188	2,116		2,116	71	2,187
ADULT LITERACY 6022	62	1.1418	280		280	9	289
6031 AG EXTENS	23	0.4236	104		104	3	107
7032 COL VET	11	0.2026	50		50	2	52
7033 MAX VET	11	0.2026	50		50	2	52
7034 PRIN VET	11	0.2026	50		50	2	52
7035 WMS VET	11	0.2026	50		50	2	52
110 PUBLIC WORKS 3010	42	0.7735	190		190	6	196
121 BLDG FUND 1080	16	0.2947	72		72	2	74
151 FISH/GAME 2078	34	0.6262	154		154	5	159
FUND 00156 MIGRANT FARM HOUSING	40	0.7366	181		181	6	187
4006 EAST_PARK_R	15	0.2762	68		68	2	70
447 SOLID WASTE 4000	15	0.2762	68		68	2	70
465 LOCAL TRNSP 4020	4	0.0737	18		18	1	19
OLD FUND 468 AIRPORT 4001	33	0.6077	149		149	5	154
491 LOC TRAN PL 4022	4	0.0737	18		18	1	19
493 TRANSIT AGN 4002	38	0.6998	172		172	6	178
848 LAFCO 4060	12	0.2210	54		54	2	56
878 IHSS PUB AU 7526	8	0.1473	36		36	1	37
OUTSIDE AGENCIES	417	7.6796	1,885		1,885	63	1,948
SubTotal	5,430	100.0000	24,550		24,550	739	25,289
Total	5,430	100.0000	24,550		24,550	739	25,289

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department PURCHASING 1109

Allocation Basis: COST OF JES PROCESSED PER DEPT

Allocation Source: # OF JES PROCESSED BY CENTRAL SERV DEPT



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department PURCHASING 1109

Activity - COPIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	1,106	8.9028	3,065		3,065		3,065
1022 TREASURER	443	3.5660	1,228		1,228		1,228
1040 PERSONNEL	2,238	18.0150	6,202		6,202		6,202
1101 INSURANCE	84	0.6762	233		233		233
1108 IT	43	0.3461	119		119		119
PURCHASING 1109	693	5.5784	1,920		1,920		1,920
1011 BRD OF SUPV	3,677	29.5982	10,188		10,188	488	10,676
1012 CAO	1,481	11.9214	4,104		4,104	196	4,300
1023 ASSESSOR	308	2.4793	854		854	41	895
1051 ELECTIONS	1,102	8.8706	3,054		3,054	146	3,200
2014 GRAND JURY	106	0.8533	294		294	14	308
2017 CHILD SUPP 00125	912	7.3412	2,527		2,527	121	2,648
2021 SHERIFF	6	0.0483	17		17	1	18
2031 JAIL	1	0.0081	3		3		3
2060 AG COMM	3	0.0241	8		8		8
2070 CLERK/RECOR	1	0.0081	3		3		3
2076 PLANN/BLDG	28	0.2254	78		78	4	82
CCEA 2232	19	0.1529	53		53	3	56
4012 HEALTH 108	1	0.0081	3		3		3
4013 MNTH HLTH 106	3	0.0241	8		8		8
5011 WELFARE 108	1	0.0081	3		3		3
5032 INDG BURIAL	40	0.3220	111		111	5	116
6021 LIBRARY	26	0.2093	72		72	3	75
110 PUBLIC WORKS 3010	50	0.4025	139		139	7	146
151 FISH/GAME 2078	51	0.4105	141		141	7	148
SubTotal	12,423	100.0000	34,427		34,427	1,036	35,463
Total	12,423	100.0000	34,427		34,427	1,036	35,463

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department PURCHASING 1109

Allocation Basis: USE OF COPIER EXPENSES PER DEPT

Allocation Source: CENTRAL SERVICES BILLING RECORDS FOR USE OF COPIER



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department PURCHASING 1109

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	5,092	11.4350	4,295		4,295		4,295
1022 TREASURER	6,985	15.6861	5,892		5,892		5,892
1031 CNTY CNSL	614	1.3788	518		518		518
1040 PERSONNEL	1,637	3.6762	1,381		1,381		1,381
1101 INSURANCE	1	0.0022	1		1		1
1108 IT	10	0.0225	8		8		8
PURCHASING 1109	90	0.2021	76		76		76
1011 BRD OF SUPV	844	1.8954	712		712	32	744
1012 CAO	2	0.0045	2		2		2
1023 ASSESSOR	4,208	9.4498	3,549		3,549	158	3,707
10261 REV/REC	205	0.4604	173		173	8	181
1051 ELECTIONS	1,899	4.2645	1,602		1,602	71	1,673
2016 DIST ATTNY	601	1.3497	507		507	23	530
2017 CHILD SUPP 00125	2,345	5.2661	1,978		1,978	88	2,066
2021 SHERIFF	7	0.0157	6		6		6
2031 JAIL	1	0.0022	1		1		1
2035 PROBATION	1,205	2.7060	1,016		1,016	45	1,061
2036 VICTIM WITN	59	0.1325	50		50	2	52
2060 AG COMM	985	2.2120	831		831	37	868
2061 WTR MGT	23	0.0517	19		19	1	20
2065 SITES_PROJ	11	0.0247	9		9		9
2070 CLERK/RECOR	2,095	4.7047	1,767		1,767	79	1,846
2076 PLANN/BLDG	441	0.9903	372		372	17	389
CCEA 2232	18	0.0404	15		15	1	16
4012 HEALTH 108	1,350	3.0317	1,139		1,139	51	1,190
4013 MNTH HLTH 106	3,056	6.8628	2,578		2,578	115	2,693
4015 AIR POLLUT 130	498	1.1183	420		420	19	439
4019 ENVIR HLTH 108	394	0.8848	332		332	15	347
5010 DHHS ADMIN 108	61	0.1370	51		51	2	53
5011 WELFARE 108	7,819	17.5590	6,594		6,594	292	6,886



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department PURCHASING 1109

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
5051 VET SERV	66	0.1482	56		56	2	58
6021 LIBRARY	1,426	3.2023	1,203		1,203	54	1,257
ADULT LITERACY 6022	136	0.3054	115		115	5	120
110 PUBLIC WORKS 3010	14	0.0314	12		12	1	13
151 FISH/GAME 2078	142	0.3189	120		120	5	125
OLD FUND 468 AIRPORT 4001	67	0.1505	57		57	3	60
878 IHSS PUB AU 7526	9	0.0202	8		8		8
OUTSIDE AGENCIES	114	0.2560	96		96	4	100
SubTotal	44,530	100.0000	37,561		37,561	1,130	38,691
Total	44,530	100.0000	37,561		37,561	1,130	38,691

Allocation Basis: POSTAGE MACHINE EXP ALLOCATED PER DEPT POSTAGE CHARGES

Allocation Source: CENTRAL SERVICES BILLING RECORDS FOR POSTAGE USAGE

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department PURCHASING 1109

Activity - DEPTS PURCHASES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
Total							

Allocation Basis: TOTAL CENTRAL SERVICES DIRECT BILLING PER DEPT
Allocation Source: CENTRAL SERVICES MONTHLY BILLING RECORDS



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department PURCHASING 1109

Activity - SPECIAL PURCHASES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	248.00	1.8138	868		868		868
1022 TREASURER	403.00	2.9474	1,411		1,411		1,411
1031 CNTY CNSL	8.00	0.0585	28		28		28
1040 PERSONNEL	356.00	2.6037	1,247		1,247		1,247
1073 MAINTENANCE	635.00	4.6442	2,223		2,223		2,223
1074 CUSTODIAN	27.00	0.1975	95		95		95
1101 INSURANCE	15.00	0.1097	53		53		53
1108 IT	287.00	2.0990	1,005		1,005		1,005
1011 BRD OF SUPV	302.00	2.2087	1,057		1,057	37	1,094
1012 CAO	359.00	2.6256	1,257		1,257	44	1,301
1023 ASSESSOR	399.00	2.9182	1,397		1,397	49	1,446
10261 REV/REC	23.00	0.1682	81		81	3	84
1051 ELECTIONS	108.00	0.7899	378		378	13	391
2008 DA SRVP/GRT	8.00	0.0585	28		28	1	29
2014 GRAND JURY	8.00	0.0585	28		28	1	29
2016 DIST ATTN	64.00	0.4681	224		224	8	232
20161 DA WEL/INV	36.00	0.2633	126		126	4	130
2017 CHILD SUPP 00125	874.00	6.3922	3,060		3,060	108	3,168
2020 COMMUNICTNS	20.00	0.1463	70		70	2	72
2021 SHERIFF	1,015.00	7.4234	3,554		3,554	125	3,679
2031 JAIL	416.00	3.0425	1,457		1,457	51	1,508
2035 PROBATION	407.00	2.9767	1,425		1,425	50	1,475
20352 LOCAL COMM CORRCTN 2528	155.00	1.1336	543		543	19	562
2036 VICTIM WITN	8.00	0.0585	28		28	1	29
2050 FLD WTR CON	460.00	3.3643	1,611		1,611	57	1,668
2059 AG ADM SERV	8.00	0.0585	28		28	1	29
2060 AG COMM	445.00	3.2546	1,558		1,558	55	1,613
2061 WTR MGT	57.00	0.4169	200		200	7	207
2065 SITES_PROJ	23.00	0.1682	81		81	3	84
2070 CLERK/RECOR	105.00	0.7679	368		368	13	381



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department PURCHASING 1109

Activity - SPECIAL PURCHASES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2071 CORONER	39.00	0.2852	137		137	5	142
2076 PLANN/BLDG	64.00	0.4681	224		224	8	232
2077 ANIMAL CTRL	23.00	0.1682	81		81	3	84
SHERIFF-SLESF 002340	46.00	0.3364	161		161	6	167
4010 BH ADMIN SV 106	208.00	1.5212	728		728	26	754
4011 SUBST ABUSE 106	23.00	0.1682	81		81	3	84
4012 HEALTH 108	251.00	1.8357	879		879	31	910
4013 MNTH HLTH 106	999.00	7.3064	3,498		3,498	123	3,621
40131 MH SERV FND 2936	8.00	0.0585	28		28	1	29
4019 ENVIR HLTH 108	32.00	0.2340	112		112	4	116
5010 DHHS ADMIN 108	298.00	2.1795	1,043		1,043	37	1,080
5011 WELFARE 108	1,860.00	13.6035	6,507		6,507	227	6,734
5033 SR NUTRITON 108	15.00	0.1097	53		53	2	55
5051 VET SERV	31.00	0.2267	109		109	4	113
6021 LIBRARY	85.00	0.6217	298		298	10	308
ADULT LITERACY 6022	39.00	0.2852	137		137	5	142
110 PUBLIC WORKS 3010	1,622.00	11.8628	5,679		5,679	200	5,879
FUND 00156 MIGRANT FARM HOUSING	589.00	4.3078	2,062		2,062	73	2,135
OLD FUND 468 AIRPORT 4001	15.00	0.1097	53		53	2	55
493 TRANSIT AGN 4002	15.00	0.1097	53		53	2	55
878 IHSS PUB AU 7526	61.00	0.4461	214		214	8	222
OUTSIDE AGENCIES	71.00	0.5193	249		249	9	258
SubTotal	13,673.00	100.0000	47,875		47,875	1,441	49,316
Total	13,673.00	100.0000	47,875		47,875	1,441	49,316

Allocation Basis: TIME SPENT ON DEPT REQUESTS FOR SPECIAL PURCHASES

Allocation Source: CENTRAL SERVICES EMPLOYEE TIME RECORDS



COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department PURCHASING 1109

Receiving Department	Total	SERVICE & SUPPLIES	COPIER	POSTAGE	DEPTS PURCHASES	SPECIAL PURCHASES
1021 AUDITOR	8,635	407	3,065	4,295	0	868
1022 TREASURER	8,893	362	1,228	5,892	0	1,411
1031 CNTY CNSL	745	199	0	518	0	28
1040 PERSONNEL	9,422	592	6,202	1,381	0	1,247
1073 MAINTENANCE	2,417	194	0	0	0	2,223
1074 CUSTODIAN	217	122	0	0	0	95
1101 INSURANCE	490	203	233	1	0	53
1108 IT	1,607	475	119	8	0	1,005
PURCHASING 1109	1,996	0	1,920	76	0	0
1011 BRD OF SUPV	12,981	467	10,676	744	0	1,094
1012 CAO	5,860	257	4,300	2	0	1,301
1023 ASSESSOR	6,375	327	895	3,707	0	1,446
10261 REV/REC	456	191	0	181	0	84
1051 ELECTIONS	5,498	234	3,200	1,673	0	391
1092 ADVERTISING	19	19	0	0	0	0
1103 EE_BENEFITS	61	61	0	0	0	0
1106 SURVERYOR	52	52	0	0	0	0
1107 REFUNDS	19	19	0	0	0	0
2008 DA SRVP/GRT	29	0	0	0	0	29
2014 GRAND JURY	450	113	308	0	0	29
2016 DIST ATTN	2,655	1,893	0	530	0	232
20161 DA WEL/INV	130	0	0	0	0	130
2017 CHILD SUPP 00125	8,629	747	2,648	2,066	0	3,168
2018 LAW LIBRARY	19	19	0	0	0	0
2019 PUBL DEFEND	52	52	0	0	0	0
2020 COMMUNICTNS	222	150	0	0	0	72
2021 SHERIFF	4,161	458	18	6	0	3,679
DRUG PREVENTTION 2022	61	61	0	0	0	0
2031 JAIL	1,988	476	3	1	0	1,508
2033 JUV FAC	19	19	0	0	0	0
2035 PROBATION	3,181	645	0	1,061	0	1,475
20352 LOCAL COMM	1,263	701	0	0	0	562
2036 VICTIM WITN	530	449	0	52	0	29
2050 FLD WTR CON	1,687	19	0	0	0	1,668
2059 AG ADM SERV	230	201	0	0	0	29
2060 AG COMM	2,858	369	8	868	0	1,613
2061 WTR MGT	400	173	0	20	0	207
2065 SITES_PROJ	130	37	0	9	0	84

All Monetary Values Are \$ Dollars

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Schedule 12.5

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COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department PURCHASING 1109

Receiving Department	Total	SERVICE & SUPPLIES	COPIER	POSTAGE	DEPTS PURCHASES	SPECIAL PURCHASES
2070 CLERK/RECOR	2,501	271	3	1,846	0	381
2071 CORONER	409	267	0	0	0	142
2076 PLANN/BLDG	942	239	82	389	0	232
2077 ANIMAL CTRL	225	141	0	0	0	84
2080 TRAPPER	19	19	0	0	0	0
2081 OES	122	122	0	0	0	0
2083 PUBLIC ADMN	107	107	0	0	0	0
CCEA 2232	72	0	56	16	0	0
SHERIFF-SLESF 002340	209	42	0	0	0	167
COMM CORRECTION PERF	113	113	0	0	0	0
4010 BH ADMIN SV 106	1,203	449	0	0	0	754
4011 SUBST ABUSE 106	234	150	0	0	0	84
4012 HEALTH 108	2,879	776	3	1,190	0	910
4013 MNTH HLTH 106	6,785	463	8	2,693	0	3,621
40131 MH SERV FND 2936	81	52	0	0	0	29
40132 MHSA EDUC & TRAIN	19	19	0	0	0	0
40133 MHSA 2940	37	37	0	0	0	0
40134 MHSA 2942	9	9	0	0	0	0
40135 MHSA 2941	28	28	0	0	0	0
40136 MHSA 2943	9	9	0	0	0	0
4015 AIR POLLUT 130	654	215	0	439	0	0
4019 ENVIR HLTH 108	659	196	0	347	0	116
4023 AMBULANCE 108	52	52	0	0	0	0
5010 DHHS ADMIN 108	1,381	248	0	53	0	1,080
5011 WELFARE 108	17,343	3,720	3	6,886	0	6,734
5032 INDG BURIAL	135	19	116	0	0	0
5033 SR NUTRITON 108	363	308	0	0	0	55
5041 JUV CRT WRD	33	33	0	0	0	0
5051 VET SERV	531	360	0	58	0	113
5061 SR CITIZENS	52	52	0	0	0	0
6012 SUPT OF SCH	52	52	0	0	0	0
6021 LIBRARY	3,827	2,187	75	1,257	0	308
ADULT LITERACY 6022	551	289	0	120	0	142
6031 AG EXTENS	107	107	0	0	0	0
7032 COL VET	52	52	0	0	0	0
7033 MAX VET	52	52	0	0	0	0
7034 PRIN VET	52	52	0	0	0	0
7035 WMS VET	52	52	0	0	0	0
110 PUBLIC WORKS 3010	6,234	196	146	13	0	5,879

All Monetary Values Are \$ Dollars

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COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department PURCHASING 1109

Receiving Department	Total	SERVICE & SUPPLIES	COPIER	POSTAGE	DEPTS PURCHASES	SPECIAL PURCHASES
121 BLDG FUND 1080	74	74	0	0	0	0
151 FISH/GAME 2078	432	159	148	125	0	0
FUND 00156 MIGRANT	2,322	187	0	0	0	2,135
4006 EAST_PARK_R	70	70	0	0	0	0
447 SOLID WASTE 4000	70	70	0	0	0	0
465 LOCAL TRNSP 4020	19	19	0	0	0	0
OLD FUND 468 AIRPORT	269	154	0	60	0	55
491 LOC TRAN PL 4022	19	19	0	0	0	0
493 TRANSIT AGN 4002	233	178	0	0	0	55
848 LAFCO 4060	56	56	0	0	0	0
878 IHSS PUB AU 7526	267	37	0	8	0	222
OUTSIDE AGENCIES	2,306	1,948	0	100	0	258
Direct Billed	0	0	0	0	0	0
Total	148,759	25,289	35,463	38,691	0	49,316