

COUNTY OF COLUSA

2012-2013 COST ALLOCATION PLAN
PER OMB A87

BASED ON 2010-2011 ACTUAL COST

RUN DATE 04/05/2012

COUNTY OF COLUSA

CERTIFICATE OF COST ALLOCATION PLAN

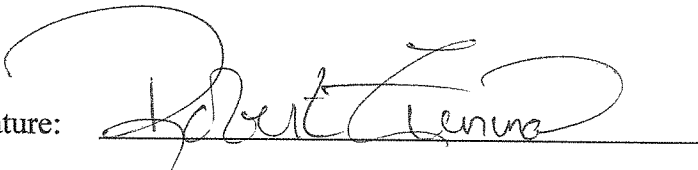
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposal dated April 5, 2012 to establish cost allocations or billings for the 2012-2013 fiscal year are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Government Unit: COUNTY OF COLUSA

Signature:



Name of Official: ROBERT ZUNINO

Title: ASST. AUDITOR-CONTROLLER

Date of Execution: April 6, 2012

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COLUSA COUNTY
Allocated Costs By Department

2012-2013 COST ALLOCATION PLAN
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 Detail

Central Service Departments	1011 BRD OF SUPV	1023 ASSESSOR	1051 ELECTIONS	1092 ADVERTISING	1103 EE_BENEFITS	1106 SURVERYOR	1107 REFUNDS
BUILDING USE	7,735	10,501	3,386	0	0	283	0
EQUIPMENT USE	2,562	5,891	33,451	0	0	37	0
1021 AUDITOR	5,180	8,649	3,188	64	121	699	448
1022 TREASURER	1,824	2,267	2,254	41	268	201	268
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	151	34,782	1,106	0	0	31	0
1040 PERSONNEL	0	9,515	1,780	0	0	0	0
1073 MAINTENANCE	21,928	13,799	1,582	0	0	59	0
1074 CUSTODIAN	17,039	13,196	6,184	0	0	587	0
1101 INSURANCE	2,109	650	339	0	0	43	0
1108 IT	8,645	9,714	2,652	3	13	21	39
201 CNTRL SERV	4,255	9,074	6,013	0	0	0	0
Total Allocated	71,428	118,038	61,935	108	402	1,961	755
Roll Forward	32,851	26,696	18,128	(157)	(240)	521	(209)
Cost With Roll Forward	104,279	144,734	80,063	(49)	162	2,482	546
Adjustments	0	(24,782)	0	0	0	0	0
Proposed Costs	104,279	119,952	80,063	(49)	162	2,482	546

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Allocated Costs By Department

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Central Service Departments	2008 DA SRVP/GRT	2012JUVJUSTCOMM	20131 JUD DIST	20132 SUP CRT	20133 CRT FAC	2014 GRAND JURY	2016 DIST ATTN
BUILDING USE	0	0	36,347	16,452	1,091	0	0
EQUIPMENT USE	0	0	0	0	0	0	11,573
1021 AUDITOR	274	0	1,617	0	0	469	8,794
1022 TREASURER	175	0	751	0	0	308	4,292
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	6	0	0	0	0	700	3,198
1040 PERSONNEL	123	0	0	0	0	0	8,711
1073 MAINTENANCE	0	0	29,063	1,016	1,449	0	26
1074 CUSTODIAN	0	0	7,118	14,635	2,919	0	0
1101 INSURANCE	26	0	746	0	0	0	2,822
1108 IT	183	0	59	0	0	49	10,645
201 CNTRL SERV	380	0	0	0	0	45	3,006
Total Allocated	1,167	0	75,701	32,103	5,459	1,571	53,067
Roll Forward	(2,956)	(42)	(65,633)	0	0	(5,138)	14,306
Cost With Roll Forward	(1,789)	(42)	10,068	32,103	5,459	(3,567)	67,373
Adjustments	0	0	0	0	0	0	4,000
Proposed Costs	(1,789)	(42)	10,068	32,103	5,459	(3,567)	71,373

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Central Service Departments	20161 DA WEL/INV	20162 DA IND/GAM 2258	2017 CHILD SUPP 00125	2018 LAW LIBRARY	2019 PUBL DEFEND	2020 COMMUNICTNS	2021 SHERIFF
BUILDING USE	0	0	0	1,942	0	2,930	21,524
EQUIPMENT USE	0	0	0	37	0	24,416	211,939
1021 AUDITOR	67	454	8,304	84	1,158	6,493	31,852
1022 TREASURER	26	26	2,616	134	805	1,743	10,019
1026 REV/RECOVER	0	0	0	0	20,978	0	4,841
1031 CNTY CNSL	0	16	1,612	0	1,347	271	11,128
1040 PERSONNEL	6	307	944	0	0	8,444	30,544
1073 MAINTENANCE	0	0	108	2,475	0	0	742
1074 CUSTODIAN	0	0	0	1,732	0	0	0
1101 INSURANCE	490	58	618	0	98	161	13,269
1108 IT	9	437	9,476	8	72	7,906	39,628
201 CNTRL SERV	358	268	4,172	0	261	90	2,312
Total Allocated	956	1,566	27,850	6,412	24,719	52,454	377,798
Roll Forward	(2,429)	(26)	5,071	(579)	(31,322)	10,013	85,151
Cost With Roll Forward	(1,473)	1,540	32,921	5,833	(6,603)	62,467	462,949
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(1,473)	1,540	32,921	5,833	(6,603)	62,467	462,949

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Allocated Costs By Department

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Central Service Departments	20211 SO BAILIFF	20212 SO IND/GAM 2339	2031 JAIL	2033 FOUTS SPRNG	2035 PROBATION	20351 PROB IND/GM 2526	2036 VICTIM WITN
BUILDING USE	0	0	63,179	0	23,370	0	0
EQUIPMENT USE	0	0	16,596	0	11,199	0	0
1021 AUDITOR	1,926	1,099	16,910	753	20,070	4	1,828
1022 TREASURER	496	26	6,277	496	5,405	0	2,187
1026 REV/RECOVER	0	0	0	0	24,667	0	45,644
1031 CNTY CNSL	75	60	41,855	0	14,512	0	35
1040 PERSONNEL	3,111	1,228	11,657	0	22,853	0	2,352
1073 MAINTENANCE	0	0	0	0	8,926	0	0
1074 CUSTODIAN	0	0	0	0	19,785	0	0
1101 INSURANCE	33	113	1,232	0	1,661	0	14
1108 IT	2,195	1,737	16,845	26	21,564	0	1,345
201 CNTRL SERV	0	0	90	0	4,528	0	968
Total Allocated	7,836	4,263	174,641	1,275	178,540	4	54,373
Roll Forward	2,566	(999)	44,722	(1,242)	31,098	(2,908)	14,517
Cost With Roll Forward	10,402	3,264	219,363	33	209,638	(2,904)	68,890
Adjustments	0	0	0	0	0	0	0
Proposed Costs	10,402	3,264	219,363	33	209,638	(2,904)	68,890

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Central Service Departments	20363 YOUTH OFFEND	2050 FLD WTR CON	2059 AG ADM SERV	2060 AG COMM	2070 CLERK/RECOR	2071 CORONER	2076 PLANN/BLDG
GNT							
BUILDING USE	0	0	0	55	11,738	636	1,876
EQUIPMENT USE	0	0	1,242	21,507	7,006	1,116	941
1021 AUDITOR	1,235	228	4,346	6,006	8,033	1,616	4,907
1022 TREASURER	617	161	1,609	2,804	1,905	1,475	1,891
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	31	0	335	6,544	5,284	31	53,070
1040 PERSONNEL	614	0	4,567	5,466	4,748	614	4,950
1073 MAINTENANCE	0	0	64	0	5,487	0	2,757
1074 CUSTODIAN	0	0	0	0	24,678	0	7,203
1101 INSURANCE	13	0	108	1,211	275	36	2,530
1108 IT	932	15	7,335	5,172	8,265	969	6,943
201 CNTRL SERV	2,091	0	2,240	2,172	5,480	30	4,865
Total Allocated	5,533	404	21,846	50,937	82,899	6,523	91,933
Roll Forward	4,417	(51)	(1,662)	23,117	1,160	(615)	28,886
Cost With Roll Forward	9,950	353	20,184	74,054	84,059	5,908	120,819
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,950	353	20,184	74,054	84,059	5,908	120,819

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Central Service Departments	2077 ANIMAL CTRL	2080 TRAPPER	2081 OES	20811 HOME SECUR	2083 PUBLIC ADMN	4010 BH ADMIN SV 106	4011 SUBST ABUSE 106
BUILDING USE	687	0	779	0	395	0	0
EQUIPMENT USE	469	0	20,673	0	26	0	0
1021 AUDITOR	3,105	101	1,416	525	245	6,328	4,474
1022 TREASURER	2,468	54	1,274	751	308	1,328	3,527
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	91	0	34	0	2	122	15,721
1040 PERSONNEL	2,100	0	685	0	43	9,981	2,657
1073 MAINTENANCE	0	0	0	0	183	0	16,373
1074 CUSTODIAN	0	0	0	0	704	0	0
1101 INSURANCE	315	0	30	0	7	317	3,428
1108 IT	2,747	2	1,043	54	83	3,542	3,010
201 CNTRL SERV	0	0	30	60	0	387	1,256
Total Allocated	11,982	157	25,964	1,390	1,996	22,005	50,446
Roll Forward	2,179	(11)	(106)	(448)	(225)	5,340	15,480
Cost With Roll Forward	14,161	146	25,858	942	1,771	27,345	65,926
Adjustments	0	0	0	0	0	0	0
Proposed Costs	14,161	146	25,858	942	1,771	27,345	65,926

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	4012 HEALTH 108	4013 MNTH HLTH 106	40131 MH SERV FND 2936	40132 MHSA EDUC & TRAIN 2939	40133 MHSA 2940	40134 MHSA 2942	4015 AIR POLLUT 130
BUILDING USE	54	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	1,010
1021 AUDITOR	14,266	42,862	5,700	361	254	368	3,632
1022 TREASURER	5,982	24,143	3,125	442	134	188	1,691
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	4,449	45,949	3,624	0	0	0	2,235
1040 PERSONNEL	14,833	40,018	0	0	0	0	3,033
1073 MAINTENANCE	1,741	16,424	0	0	0	0	0
1074 CUSTODIAN	44	0	0	0	0	0	0
1101 INSURANCE	488	1,891	0	0	0	0	165
1108 IT	766	65,795	476	28	11	14	3,742
201 CNTRL SERV	3,967	7,380	946	90	60	60	919
Total Allocated	46,590	244,462	13,871	921	459	630	16,427
Roll Forward	(17,746)	58,614	4,325	(210)	0	0	4,536
Cost With Roll Forward	28,844	303,076	18,196	711	459	630	20,963
Adjustments	0	0	0	0	0	0	0
Proposed Costs	28,844	303,076	18,196	711	459	630	20,963

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	4019 ENVIR HLTH 108	4023 AMBULANCE 108	5010 DHHS ADMIN 108	5011 WELFARE 108	5032 INDG BURIAL	5033 SR NUTRITON 108	5041 JUV CRT WRD
BUILDING USE	0	37	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
1021 AUDITOR	4,242	448	8,506	41,259	79	901	216
1022 TREASURER	2,750	899	3,354	11,186	121	671	442
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	1,165	0	7,110	66,144	0	138	0
1040 PERSONNEL	2,890	0	9,441	2,758	0	409	0
1073 MAINTENANCE	0	0	0	4,011	0	0	0
1074 CUSTODIAN	0	0	0	78	0	0	0
1101 INSURANCE	1,265	179	208	5,137	0	408	0
1108 IT	205	46	353	2,123	7	43	23
201 CNTRL SERV	1,450	0	5,968	9,925	0	328	0
Total Allocated	13,967	1,609	34,940	142,621	207	2,898	681
Roll Forward	(6,570)	(2,542)	6,633	(112,775)	(112)	(4,565)	(325)
Cost With Roll Forward	7,397	(933)	41,573	29,846	95	(1,667)	356
Adjustments	0	0	0	0	0	0	0
Proposed Costs	7,397	(933)	41,573	29,846	95	(1,667)	356

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	5051 VET SERV	5061 SR CITIZENS	6012 SUPT OF SCH	6021 LIBRARY	6022 ADULT LIT	6023 FAMILY LIT	6031 AG EXTENS
BUILDING USE	0	0	0	27,502	718	0	211
EQUIPMENT USE	487	727	88	15,474	409	0	5,368
1021 AUDITOR	905	177	14	12,753	405	151	2,650
1022 TREASURER	509	161	0	4,681	442	214	1,489
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	5,762	0	0	2,487	0	0	96
1040 PERSONNEL	614	0	0	17,046	0	0	1,842
1073 MAINTENANCE	26	1,844	1,227	18,095	245	0	0
1074 CUSTODIAN	33	1,563	14,025	14,582	658	0	0
1101 INSURANCE	221	35	88	1,225	10	73	698
1108 IT	945	15	0	15,073	43	13	2,733
201 CNTRL SERV	593	956	0	4,649	567	63	563
Total Allocated	10,095	5,478	15,442	133,567	3,497	514	15,650
Roll Forward	2,308	(4,863)	1,077	(18,322)	(1,063)	(1,327)	4,694
Cost With Roll Forward	12,403	615	16,519	115,245	2,434	(813)	20,344
Adjustments	0	0	0	0	0	0	0
Proposed Costs	12,403	615	16,519	115,245	2,434	(813)	20,344

COLUSA COUNTY
Allocated Costs By Department

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Detail

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	1,185	1,488	339	682	5,020	0	0
EQUIPMENT USE	310	287	113	192	0	0	0
1021 AUDITOR	160	212	0	264	39,517	482	275
1022 TREASURER	335	322	0	496	13,856	80	429
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	837	3,710	74,813	0	0
1040 PERSONNEL	0	0	0	0	32,137	0	0
1073 MAINTENANCE	1,553	359	50	1,234	1,591	0	0
1074 CUSTODIAN	0	0	0	0	10,302	0	0
1101 INSURANCE	91	171	1	65	23,688	0	0
1108 IT	17	23	0	26	2,123	7	27
201 CNTRL SERV	0	0	0	0	1,547	0	814
Total Allocated	3,651	2,862	1,340	6,669	204,594	569	1,545
Roll Forward	(1,812)	(670)	338	(5,710)	(18,699)	77	(638)
Cost With Roll Forward	1,839	2,192	1,678	959	185,895	646	907
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,839	2,192	1,678	959	185,895	646	907

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Detail

Central Service Departments	154 PARK REC 7011	156 MIGRANT HSE 1075	447 SOLID WASTE 4000	465 LOCAL TRNSP 4020	468 AIRPORT 4001	491 LOC TRAN PL 4022	493 TRANSIT AGN 4002
BUILDING USE	0	7,276	297	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
1021 AUDITOR	307	4,611	3,320	578	2,554	427	9,799
1022 TREASURER	80	3,434	1,676	26	1,810	496	3,085
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	371	288	0	5,626	0	493
1040 PERSONNEL	0	1,496	634	0	150	0	0
1073 MAINTENANCE	0	0	61	0	0	0	191
1074 CUSTODIAN	0	0	616	0	0	0	0
1101 INSURANCE	82	1,725	1,065	0	583	0	2,121
1108 IT	4	2,243	95	1	160	37	494
201 CNTRL SERV	0	1,676	0	0	825	0	146
Total Allocated	473	22,832	8,052	605	11,708	960	16,329
Roll Forward	(194)	(2,832)	1,711	(206)	1,921	764	(2,394)
Cost With Roll Forward	279	20,000	9,763	399	13,629	1,724	13,935
Adjustments	0	0	0	0	0	0	0
Proposed Costs	279	20,000	9,763	399	13,629	1,724	13,935

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	496 HISTOR RCRD 7427	8051 ABUSE CRIME 2796	848 LAFCO 4060	878 IHSS PUB AU 7526	OUTSIDE AGENCIES	SubTotal	Direct Billed
BUILDING USE	0	0	0	0	18,140	267,855	0
EQUIPMENT USE	0	0	0	0	0	395,146	0
1021 AUDITOR	30	0	989	662	58,975	426,381	22,724
1022 TREASURER	54	0	764	362	36,493	189,499	0
1026 REV/RECOVER	0	0	0	0	0	96,130	0
1031 CNTY CNSL	0	0	0	128	6,180	423,755	3,002
1040 PERSONNEL	0	0	0	0	66	265,367	0
1073 MAINTENANCE	0	0	0	0	(25,107)	129,582	206,558
1074 CUSTODIAN	0	0	0	0	6,007	163,688	0
1101 INSURANCE	0	0	0	0	303	74,738	0
1108 IT	3	0	102	43	3,390	274,632	0
201 CNTRL SERV	0	0	0	302	447	98,672	0
Total Allocated	87	0	1,855	1,497	104,894	2,805,445	232,284
Roll Forward	18	(5,551)	(134)	(3,662)	(54,560)	68,755	0
Cost With Roll Forward	105	(5,551)	1,721	(2,165)	50,334	2,874,200	232,284
Adjustments	0	0	0	0	24,782	4,000	0
Proposed Costs	105	(5,551)	1,721	(2,165)	75,116	2,878,200	232,284

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	Unallocated	Total
BUILDING USE	0	267,855
EQUIPMENT USE	0	395,146
1021 AUDITOR	404,278	853,383
1022 TREASURER	38,889	228,388
1026 REV/RECOVER	0	96,130
1031 CNTY CNSL	68,065	494,822
1040 PERSONNEL	0	265,367
1073 MAINTENANCE	0	336,140
1074 CUSTODIAN	0	163,688
1101 INSURANCE	0	74,738
1108 IT	11,476	286,108
201 CNTRL SERV	0	98,672
Total Allocated	522,708	3,560,437
Roll Forward	0	68,755
Cost With Roll Forward	522,708	3,629,192
Adjustments	0	4,000
Proposed Costs	522,708	3,633,192

COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2013	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
1011 BRD OF SUPV	71,428	38,577	32,851	104,279	0	104,279
1023 ASSESSOR	118,038	91,342	26,696	144,734	(24,782)	119,952
1051 ELECTIONS	61,935	43,807	18,128	80,063	0	80,063
1092 ADVERTISING	108	265	(157)	(49)	0	(49)
1103 EE_BENEFITS	402	642	(240)	162	0	162
1106 SURVERYOR	1,961	1,440	521	2,482	0	2,482
1107 REFUNDS	755	964	(209)	546	0	546
2008 DA SRVP/GRT	1,167	4,123	(2,956)	(1,789)	0	(1,789)
2012JUVJUSTCOMM	0	42	(42)	(42)	0	(42)
20131 JUD DIST	75,701	141,334	(65,633)	10,068	0	10,068
20132 SUP CRT	32,103	NA	NA	32,103	0	32,103
20133 CRT FAC	5,459	NA	NA	5,459	0	5,459
2014 GRAND JURY	1,571	6,709	(5,138)	(3,567)	0	(3,567)
2016 DIST ATTN	53,067	38,761	14,306	67,373	4,000	71,373
20161 DA WEL/INV	956	3,385	(2,429)	(1,473)	0	(1,473)
20162 DA IND/GAM 2258	1,566	1,592	(26)	1,540	0	1,540
2017 CHILD SUPP 00125	27,850	22,779	5,071	32,921	0	32,921
2018 LAW LIBRARY	6,412	6,991	(579)	5,833	0	5,833
2019 PUBL DEFEND	24,719	56,041	(31,322)	(6,603)	0	(6,603)
2020 COMMUNICTNS	52,454	42,441	10,013	62,467	0	62,467
2021 SHERIFF	377,798	292,647	85,151	462,949	0	462,949
20211 SO BAILIFF	7,836	5,270	2,566	10,402	0	10,402
20212 SO IND/GAM 2339	4,263	5,262	(999)	3,264	0	3,264
2031 JAIL	174,641	129,919	44,722	219,363	0	219,363
2033 FOUTS SPRNG	1,275	2,517	(1,242)	33	0	33
2035 PROBATION	178,540	147,442	31,098	209,638	0	209,638
20351 PROB IND/GM 2526	4	2,912	(2,908)	(2,904)	0	(2,904)
2036 VICTIM WITN	54,373	39,856	14,517	68,890	0	68,890
20363 YOUTH OFFEND GNT	5,533	1,116	4,417	9,950	0	9,950
2050 FLD WTR CON	404	455	(51)	353	0	353
2059 AG ADM SERV	21,846	23,508	(1,662)	20,184	0	20,184
2060 AG COMM	50,937	27,820	23,117	74,054	0	74,054
2070 CLERK/RECOR	82,899	81,739	1,160	84,059	0	84,059
2071 CORONER	6,523	7,138	(615)	5,908	0	5,908
2076 PLANN/BLDG	91,933	63,047	28,886	120,819	0	120,819
2077 ANIMAL CTRL	11,982	9,803	2,179	14,161	0	14,161

COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2013	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
2080 TRAPPER	157	168	(11)	146	0	146
2081 OES	25,964	26,070	(106)	25,858	0	25,858
20811 HOME SECUR	1,390	1,838	(448)	942	0	942
2083 PUBLIC ADMN	1,996	2,221	(225)	1,771	0	1,771
4010 BH ADMIN SV 106	22,005	16,665	5,340	27,345	0	27,345
4011 SUBST ABUSE 106	50,446	34,966	15,480	65,926	0	65,926
4012 HEALTH 108	46,590	64,336	(17,746)	28,844	0	28,844
4013 MNTH HLTH 106	244,462	185,848	58,614	303,076	0	303,076
40131 MH SERV FND 2936	13,871	9,546	4,325	18,196	0	18,196
40132 MHSA EDUC & TRAIN 2939	921	1,131	(210)	711	0	711
40133 MHSA 2940	459	NA	NA	459	0	459
40134 MHSA 2942	630	NA	NA	630	0	630
4015 AIR POLLUT 130	16,427	11,891	4,536	20,963	0	20,963
4019 ENVIR HLTH 108	13,967	20,537	(6,570)	7,397	0	7,397
4023 AMBULANCE 108	1,609	4,151	(2,542)	(933)	0	(933)
5010 DHHS ADMIN 108	34,940	28,307	6,633	41,573	0	41,573
5011 WELFARE 108	142,621	255,396	(112,775)	29,846	0	29,846
5032 INDG BURIAL	207	319	(112)	95	0	95
5033 SR NUTRITON 108	2,898	7,463	(4,565)	(1,667)	0	(1,667)
5041 JUV CRT WRD	681	1,006	(325)	356	0	356
5051 VET SERV	10,095	7,787	2,308	12,403	0	12,403
5061 SR CITIZENS	5,478	10,341	(4,863)	615	0	615
6012 SUPT OF SCH	15,442	14,365	1,077	16,519	0	16,519
6021 LIBRARY	133,567	151,889	(18,322)	115,245	0	115,245
6022 ADULT LIT	3,497	4,560	(1,063)	2,434	0	2,434
6023 FAMILY LIT	514	1,841	(1,327)	(813)	0	(813)
6031 AG EXTENS	15,650	10,956	4,694	20,344	0	20,344
7032 COL VET	3,651	5,463	(1,812)	1,839	0	1,839
7033 MAX VET	2,862	3,532	(670)	2,192	0	2,192
7034 PRIN VET	1,340	1,002	338	1,678	0	1,678
7035 WMS VET	6,669	12,379	(5,710)	959	0	959
110 PUBLIC WORKS 3010	204,594	223,293	(18,699)	185,895	0	185,895
121 BLDG FUND 1080	569	492	77	646	0	646
151 FISH/GAME 2078	1,545	2,183	(638)	907	0	907
154 PARK REC 7011	473	667	(194)	279	0	279
156 MIGRANT HSE 1075	22,832	25,664	(2,832)	20,000	0	20,000

COLUSA COUNTY
Fixed Costs Proposed

2012-2013 COST ALLOCATION PLAN
 2013 Version 9.0091-1
 Detail

Receiving Departments	Final Costs Fiscal 2013	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
447 SOLID WASTE 4000	8,052	6,341	1,711	9,763	0	9,763
465 LOCAL TRNSP 4020	605	811	(206)	399	0	399
468 AIRPORT 4001	11,708	9,787	1,921	13,629	0	13,629
491 LOC TRAN PL 4022	960	196	764	1,724	0	1,724
493 TRANSIT AGN 4002	16,329	18,723	(2,394)	13,935	0	13,935
496 HISTOR RCRD 7427	87	69	18	105	0	105
8051 ABUSE CRIME 2796	0	5,551	(5,551)	(5,551)	0	(5,551)
848 LAFCO 4060	1,855	1,989	(134)	1,721	0	1,721
878 IHSS PUB AU 7526	1,497	5,159	(3,662)	(2,165)	0	(2,165)
OUTSIDE AGENCIES	104,894	159,454	(54,560)	50,334	0	50,334
SubTotal	2,805,445	2,698,039	68,755	2,874,200	(20,782)	2,853,418
Direct Billed	232,284					232,284
Unallocated	522,708					522,708
Total	3,560,437					3,608,410



COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE	303,085	0	
EQUIPMENT USE	415,504	0	
1021 AUDITOR	868,842	(80,363)	
1022 TREASURER	403,275	(195,698)	
1026 REV/RECOVER	81,880	(1,419)	
1031 CNTY CNSL	678,178	(156,128)	
1040 PERSONNEL	245,607	(7,394)	
1073 MAINTENANCE	505,208	(150,008)	
1074 CUSTODIAN	222,527	(1,933)	
1101 INSURANCE	203,337	(165,382)	
1108 IT	330,818	(33,462)	
201 CNTRL SERV	382,324	(288,361)	
1011 BRD OF SUPV			71,428
1023 ASSESSOR			118,038
1051 ELECTIONS			61,935
1092 ADVERTISING			108
1103 EE_BENEFITS			402
1106 SURVERYOR			1,961
1107 REFUNDS			755
2008 DA SRVP/GRT			1,167
2012JUVJUSTCOMM			0
20131 JUD DIST			75,701
20132 SUP CRT			32,103
20133 CRT FAC			5,459
2014 GRAND JURY			1,571
2016 DIST ATTN			53,067
20161 DA WEL/INV			956
20162 DA IND/GAM 2258			1,566
2017 CHILD SUPP 00125			27,850
2018 LAW LIBRARY			6,412
2019 PUBL DEFEND			24,719
2020 COMMUNICTNS			52,454
2021 SHERIFF			377,798
20211 SO BAILIFF			7,836
20212 SO IND/GAM 2339			4,263
2031 JAIL			174,641
2033 FOUTS SPRNG			1,275
2035 PROBATION			178,540

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COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
20351 PROB IND/GM 2526			4
2036 VICTIM WITN			54,373
20363 YOUTH OFFEND GNT			5,533
2050 FLD WTR CON			404
2059 AG ADM SERV			21,846
2060 AG COMM			50,937
2070 CLERK/RECOR			82,899
2071 CORONER			6,523
2076 PLANN/BLDG			91,933
2077 ANIMAL CTRL			11,982
2080 TRAPPER			157
2081 OES			25,964
20811 HOME SECUR			1,390
2083 PUBLIC ADMN			1,996
4010 BH ADMIN SV 106			22,005
4011 SUBST ABUSE 106			50,446
4012 HEALTH 108			46,590
4013 MNTH HLTH 106			244,462
40131 MH SERV FND 2936			13,871
40132 MHSA EDUC & TRAIN 2939			921
40133 MHSA 2940			459
40134 MHSA 2942			630
4015 AIR POLLUT 130			16,427
4019 ENVIR HLTH 108			13,967
4023 AMBULANCE 108			1,609
5010 DHHS ADMIN 108			34,940
5011 WELFARE 108			142,621
5032 INDG BURIAL			207
5033 SR NUTRITON 108			2,898
5041 JUV CRT WRD			681
5051 VET SERV			10,095
5061 SR CITIZENS			5,478
6012 SUPT OF SCH			15,442
6021 LIBRARY			133,567
6022 ADULT LIT			3,497
6023 FAMILY LIT			514
6031 AG EXTENS			15,650
7032 COL VET			3,651
7033 MAX VET			2,862

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COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
7034 PRIN VET			1,340	
7035 WMS VET			6,669	
110 PUBLIC WORKS 3010			204,594	
121 BLDG FUND 1080			569	
151 FISH/GAME 2078			1,545	
154 PARK REC 7011			473	
156 MIGRANT HSE 1075			22,832	
447 SOLID WASTE 4000			8,052	
465 LOCAL TRNSP 4020			605	
468 AIRPORT 4001			11,708	
491 LOC TRAN PL 4022			960	
493 TRANSIT AGN 4002			16,329	
496 HISTOR RCRD 7427			87	
8051 ABUSE CRIME 2796			0	
848 LAFCO 4060			1,855	
878 IHSS PUB AU 7526			1,497	
OUTSIDE AGENCIES			104,894	
Direct Billed Total			232,284	
Unallocated Total			522,708	
Totals	<u>4,640,585</u>	<u>(1,080,148)</u>	<u>3,560,437</u>	Deviation 0

COLUSA COUNTY
Detail Of Allocated Costs

Detail

Department	BUILDING USE 1.5	EQUIPMENT USE 2.5	1021 AUDITOR 3.5	1022 TREASURER 4.5	1026 REV/RECOVER 5.5	1031 CNTY CNSL 6.5	1040 PERSONNEL 7.5
BUILDING USE	(303,085)	0	0	0	0	0	0
EQUIPMENT USE	0	(415,504)	0	0	0	0	0
1021 AUDITOR	8,803	3,589	(892,288)	14,210	0	19,040	8,053
1022 TREASURER	4,094	1,544	7,214	(254,187)	0	9,139	4,063
1026 REV/RECOVER	5,399	616	1,346	1,247	(96,130)	31	530
1031 CNTY CNSL	2,626	1,870	3,343	1,381	0	(557,429)	3,048
1040 PERSONNEL	2,983	379	2,501	953	0	8,182	(290,450)
1073 MAINTENANCE	1,249	1,446	4,872	2,321	0	97	2,028
1074 CUSTODIAN	3,338	3,309	3,954	1,033	0	82	2,952
1101 INSURANCE	521	0	9,499	1,113	0	23,922	1,308
1108 IT	1,674	6,245	2,498	845	0	138	1,873
201 CNTRL SERV	4,543	1,360	3,678	2,696	0	1,976	1,228
1011 BRD OF SUPV	7,735	2,562	5,180	1,824	0	151	0
1023 ASSESSOR	10,501	5,891	8,649	2,267	0	34,782	9,515
1051 ELECTIONS	3,386	33,451	3,188	2,254	0	1,106	1,780
1092 ADVERTISING	0	0	64	41	0	0	0
1103 EE_BENEFITS	0	0	121	268	0	0	0
1106 SURVERYOR	283	37	699	201	0	31	0
1107 REFUNDS	0	0	448	268	0	0	0
2008 DA SRVP/GRT	0	0	274	175	0	6	123
2012JUVJUSTCOMM	0	0	0	0	0	0	0
20131 JUD DIST	36,347	0	1,617	751	0	0	0
20132 SUP CRT	16,452	0	0	0	0	0	0
20133 CRT FAC	1,091	0	0	0	0	0	0
2014 GRAND JURY	0	0	469	308	0	700	0
2016 DIST ATTN	0	11,573	8,794	4,292	0	3,198	8,711
20161 DA WEL/INV	0	0	67	26	0	0	6
20162 DA IND/GAM 2258	0	0	454	26	0	16	307
2017 CHILD SUPP 00125	0	0	8,304	2,616	0	1,612	944
2018 LAW LIBRARY	1,942	37	84	134	0	0	0
2019 PUBL DEFEND	0	0	1,158	805	20,978	1,347	0
2020 COMMUNICTNS	2,930	24,416	6,493	1,743	0	271	8,444
2021 SHERIFF	21,524	211,939	31,852	10,019	4,841	11,128	30,544
20211 SO BAILIFF	0	0	1,926	496	0	75	3,111
20212 SO IND/GAM 2339	0	0	1,099	26	0	60	1,228
2031 JAIL	63,179	16,596	16,910	6,277	0	41,855	11,657
2033 FOUTS SPRNG	0	0	753	496	0	0	0
2035 PROBATION	23,370	11,199	20,070	5,405	24,667	14,512	22,853

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Schedule D.001

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COLUSA COUNTY
Detail Of Allocated Costs

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
20351 PROB IND/GM 2526	0	0	4	0	0	0	0
2036 VICTIM WITN	0	0	1,828	2,187	45,644	35	2,352
20363 YOUTH OFFEND GNT	0	0	1,235	617	0	31	614
2050 FLD WTR CON	0	0	228	161	0	0	0
2059 AG ADM SERV	0	1,242	4,346	1,609	0	335	4,567
2060 AG COMM	55	21,507	6,006	2,804	0	6,544	5,466
2070 CLERK/RECOR	11,738	7,006	8,033	1,905	0	5,284	4,748
2071 CORONER	636	1,116	1,616	1,475	0	31	614
2076 PLANN/BLDG	1,876	941	4,907	1,891	0	53,070	4,950
2077 ANIMAL CTRL	687	469	3,105	2,468	0	91	2,100
2080 TRAPPER	0	0	101	54	0	0	0
2081 OES	779	20,673	1,416	1,274	0	34	685
20811 HOME SECUR	0	0	525	751	0	0	0
2083 PUBLIC ADMN	395	26	245	308	0	2	43
4010 BH ADMIN SV 106	0	0	6,328	1,328	0	122	9,981
4011 SUBST ABUSE 106	0	0	4,474	3,527	0	15,721	2,657
4012 HEALTH 108	54	0	14,266	5,982	0	4,449	14,833
4013 MNTH HLTH 106	0	0	42,862	24,143	0	45,949	40,018
40131 MH SERV FND 2936	0	0	5,700	3,125	0	3,624	0
40132 MHSA EDUC & TRAIN	0	0	361	442	0	0	0
40133 MHSA 2940	0	0	254	134	0	0	0
40134 MHSA 2942	0	0	368	188	0	0	0
4015 AIR POLLUT 130	0	1,010	3,632	1,691	0	2,235	3,033
4019 ENVIR HLTH 108	0	0	4,242	2,750	0	1,165	2,890
4023 AMBULANCE 108	37	0	448	899	0	0	0
5010 DHHS ADMIN 108	0	0	8,506	3,354	0	7,110	9,441
5011 WELFARE 108	0	0	41,259	11,186	0	66,144	2,758
5032 INDG BURIAL	0	0	79	121	0	0	0
5033 SR NUTRITON 108	0	0	901	671	0	138	409
5041 JUV CRT WRD	0	0	216	442	0	0	0
5051 VET SERV	0	487	905	509	0	5,762	614
5061 SR CITIZENS	0	727	177	161	0	0	0
6012 SUPT OF SCH	0	88	14	0	0	0	0
6021 LIBRARY	27,502	15,474	12,753	4,681	0	2,487	17,046
6022 ADULT LIT	718	409	405	442	0	0	0
6023 FAMILY LIT	0	0	151	214	0	0	0
6031 AG EXTENS	211	5,368	2,650	1,489	0	96	1,842
7032 COL VET	1,185	310	160	335	0	0	0

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COLUSA COUNTY
Detail Of Allocated Costs

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
7033 MAX VET	1,488	287	212	322	0	0	0
7034 PRIN VET	339	113	0	0	0	837	0
7035 WMS VET	682	192	264	496	0	3,710	0
110 PUBLIC WORKS 3010	5,020	0	39,517	13,856	0	74,813	32,137
121 BLDG FUND 1080	0	0	482	80	0	0	0
151 FISH/GAME 2078	0	0	275	429	0	0	0
154 PARK REC 7011	0	0	307	80	0	0	0
156 MIGRANT HSE 1075	7,276	0	4,611	3,434	0	371	1,496
447 SOLID WASTE 4000	297	0	3,320	1,676	0	288	634
465 LOCAL TRNSP 4020	0	0	578	26	0	0	0
468 AIRPORT 4001	0	0	2,554	1,810	0	5,626	150
491 LOC TRAN PL 4022	0	0	427	496	0	0	0
493 TRANSIT AGN 4002	0	0	9,799	3,085	0	493	0
496 HISTOR RCRD 7427	0	0	30	54	0	0	0
8051 ABUSE CRIME 2796	0	0	0	0	0	0	0
848 LAFCO 4060	0	0	989	764	0	0	0
878 IHSS PUB AU 7526	0	0	662	362	0	128	0
OUTSIDE AGENCIES	18,140	0	58,975	36,493	0	6,180	66
Direct Billings	0	0	22,724	0	0	3,002	0
Unallocated	0	0	404,278	38,889	0	68,065	0
Total	0	0	0	0	0	0	0

COLUSA COUNTY
Detail Of Allocated Costs

Department	1073 MAINTENANCE 8.5	1074 CUSTODIAN 9.5	1101 INSURANCE 10.5	1108 IT 11.5	201 CNTRL SERV 12.5	Total Plan Allocated
BUILDING USE	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0
1021 AUDITOR	6,920	22,979	250	13,668	6,297	0
1022 TREASURER	2,987	7,162	384	5,073	4,950	0
1026 REV/RECOVER	1,347	1,141	78	1,442	2,492	0
1031 CNTY CNSL	5,870	8,698	3,445	3,559	1,539	0
1040 PERSONNEL	18,741	9,260	72	4,354	4,812	0
1073 MAINTENANCE	(382,260)	8,598	2,518	3,690	241	0
1074 CUSTODIAN	1,561	(239,497)	140	2,477	57	0
1101 INSURANCE	3,191	1,515	(81,815)	2,008	783	0
1108 IT	2,657	7,729	71	(324,660)	3,574	0
201 CNTRL SERV	2,846	8,727	119	2,281	(123,417)	0
1011 BRD OF SUPV	21,928	17,039	2,109	8,645	4,255	71,428
1023 ASSESSOR	13,799	13,196	650	9,714	9,074	118,038
1051 ELECTIONS	1,582	6,184	339	2,652	6,013	61,935
1092 ADVERTISING	0	0	0	3	0	108
1103 EE_BENEFITS	0	0	0	13	0	402
1106 SURVERYOR	59	587	43	21	0	1,961
1107 REFUNDS	0	0	0	39	0	755
2008 DA SRVP/GRT	0	0	26	183	380	1,167
2012JUVJUSTCOMM	0	0	0	0	0	0
20131 JUD DIST	29,063	7,118	746	59	0	75,701
20132 SUP CRT	1,016	14,635	0	0	0	32,103
20133 CRT FAC	1,449	2,919	0	0	0	5,459
2014 GRAND JURY	0	0	0	49	45	1,571
2016 DIST ATTN	26	0	2,822	10,645	3,006	53,067
20161 DA WEL/INV	0	0	490	9	358	956
20162 DA IND/GAM 2258	0	0	58	437	268	1,566
2017 CHILD SUPP 00125	108	0	618	9,476	4,172	27,850
2018 LAW LIBRARY	2,475	1,732	0	8	0	6,412
2019 PUBL DEFEND	0	0	98	72	261	24,719
2020 COMMUNICTNS	0	0	161	7,906	90	52,454
2021 SHERIFF	742	0	13,269	39,628	2,312	377,798
20211 SO BAILIFF	0	0	33	2,195	0	7,836
20212 SO IND/GAM 2339	0	0	113	1,737	0	4,263
2031 JAIL	0	0	1,232	16,845	90	174,641
2033 FOUTS SPRNG	0	0	0	26	0	1,275
2035 PROBATION	8,926	19,785	1,661	21,564	4,528	178,540

All Monetary Values Are \$ Dollars

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COLUSA COUNTY
Detail Of Allocated Costs

Department	1073 MAINTENANCE	1074 CUSTODIAN	1101 INSURANCE	1108 IT	201 CNTRL SERV	Total Plan Allocated
	8.5	9.5	10.5	11.5	12.5	
20351 PROB IND/GM 2526	0	0	0	0	0	4
2036 VICTIM WITN	0	0	14	1,345	968	54,373
20363 YOUTH OFFEND GNT	0	0	13	932	2,091	5,533
2050 FLD WTR CON	0	0	0	15	0	404
2059 AG ADM SERV	64	0	108	7,335	2,240	21,846
2060 AG COMM	0	0	1,211	5,172	2,172	50,937
2070 CLERK/RECOR	5,487	24,678	275	8,265	5,480	82,899
2071 CORONER	0	0	36	969	30	6,523
2076 PLANN/BLDG	2,757	7,203	2,530	6,943	4,865	91,933
2077 ANIMAL CTRL	0	0	315	2,747	0	11,982
2080 TRAPPER	0	0	0	2	0	157
2081 OES	0	0	30	1,043	30	25,964
20811 HOME SECUR	0	0	0	54	60	1,390
2083 PUBLIC ADMN	183	704	7	83	0	1,996
4010 BH ADMIN SV 106	0	0	317	3,542	387	22,005
4011 SUBST ABUSE 106	16,373	0	3,428	3,010	1,256	50,446
4012 HEALTH 108	1,741	44	488	766	3,967	46,590
4013 MNTH HLTH 106	16,424	0	1,891	65,795	7,380	244,462
40131 MH SERV FND 2936	0	0	0	476	946	13,871
40132 MHSA EDUC & TRAIN	0	0	0	28	90	921
40133 MHSA 2940	0	0	0	11	60	459
40134 MHSA 2942	0	0	0	14	60	630
4015 AIR POLLUT 130	0	0	165	3,742	919	16,427
4019 ENVIR HLTH 108	0	0	1,265	205	1,450	13,967
4023 AMBULANCE 108	0	0	179	46	0	1,609
5010 DHHS ADMIN 108	0	0	208	353	5,968	34,940
5011 WELFARE 108	4,011	78	5,137	2,123	9,925	142,621
5032 INDG BURIAL	0	0	0	7	0	207
5033 SR NUTRITON 108	0	0	408	43	328	2,898
5041 JUV CRT WRD	0	0	0	23	0	681
5051 VET SERV	26	33	221	945	593	10,095
5061 SR CITIZENS	1,844	1,563	35	15	956	5,478
6012 SUPT OF SCH	1,227	14,025	88	0	0	15,442
6021 LIBRARY	18,095	14,582	1,225	15,073	4,649	133,567
6022 ADULT LIT	245	658	10	43	567	3,497
6023 FAMILY LIT	0	0	73	13	63	514
6031 AG EXTENS	0	0	698	2,733	563	15,650
7032 COL VET	1,553	0	91	17	0	3,651

All Monetary Values Are \$ Dollars

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COLUSA COUNTY
Detail Of Allocated Costs

Department	1073 MAINTENANCE	1074 CUSTODIAN	1101 INSURANCE	1108 IT	201 CNTRL SERV	Total Plan Allocated
	8.5	9.5	10.5	11.5	12.5	
7033 MAX VET	359	0	171	23	0	2,862
7034 PRIN VET	50	0	1	0	0	1,340
7035 WMS VET	1,234	0	65	26	0	6,669
110 PUBLIC WORKS 3010	1,591	10,302	23,688	2,123	1,547	204,594
121 BLDG FUND 1080	0	0	0	7	0	569
151 FISH/GAME 2078	0	0	0	27	814	1,545
154 PARK REC 7011	0	0	82	4	0	473
156 MIGRANT HSE 1075	0	0	1,725	2,243	1,676	22,832
447 SOLID WASTE 4000	61	616	1,065	95	0	8,052
465 LOCAL TRNSP 4020	0	0	0	1	0	605
468 AIRPORT 4001	0	0	583	160	825	11,708
491 LOC TRAN PL 4022	0	0	0	37	0	960
493 TRANSIT AGN 4002	191	0	2,121	494	146	16,329
496 HISTOR RCRD 7427	0	0	0	3	0	87
8051 ABUSE CRIME 2796	0	0	0	0	0	0
848 LAFCO 4060	0	0	0	102	0	1,855
878 IHSS PUB AU 7526	0	0	0	43	302	1,497
OUTSIDE AGENCIES	(25,107)	6,007	303	3,390	447	104,894
Direct Billings	206,558	0	0	0	0	232,284
Unallocated	0	0	0	11,476	0	522,708
Total	0	0	0	0	0	3,560,437

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
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 DHHS--SAWS	ACTUAL COST OF TIME SPENT PROCESSING SAWS CKS	AUDITOR DEPT EMPLOYEE TIME RECORDS
3.4.7 INSURANCE ADMIN	AUDITOR DEPT INSUR ADMIN ACTUAL COST	AUDITOR DEPT EMPLOYEE TIME RECORDS
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	PERCENT OF LEGAL SERV TIME PER DEPT	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 EMPLOYEE POSITIONS PER DEPT TIMES 10000	EMPLOYEE POSITION ALLOCATION SCHEDULE
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
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
9.4.4 GROUNDSKEEPING	COST OF BUILDING GROUNDS MAINTENANCE	ALTERNATE SENTENCING PROGRAM 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	PHYSICAL CLAIM COUNT USING VENDOR HISTORY BY DEPT
11.4.2 IT ACCOUNTING SYSTEM MAIN	ACTUAL NUMBER OF CLAIMS PROCESSED PER DEPARTMENT	PHYSICAL CLAIM COUNT USING VENDOR HISTORY BY DEPT
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
201 CNTRL SERV		
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 of 2010-2011 Costs To Be Allocated
For Department BUILDING USE

The costs reflected on the Building Schedule were the actual costs as could be determined from our records, with the exception of the Maintenance Shop and the Tillotson Building. The Tillotson Building was occupied by the Mental Health Department in July 1979. The cost reflects the net of depreciation plus remodeling costs. Maintenance Shop was 83.24% depreciated on 10/31/81, when the Memorial Hospital was closed. A 2 percent use allowance was used on all buildings except the Health and Welfare building, which was depreciated in 1997-1998. The Road Buildings have been removed from the Building Schedule due to the fact that they were purchased by State Funding.

In 1998-99, the Sheriff Department completed the construction of a maintenance shop with offices. They, also, completed the construction of the Sheriff and Jail Departments Administration renovation.

In 1999-2000, the Sheriff Department purchased 823 Bridge Street and 825 Bridge Street, Colusa, CA 95932 for \$74,574 to house their volunteer program. The Sheriff Department, also, constructed phase I of their training room project.

In 2000-2001, the Sheriff Department constructed phase II and III of their training room project.

In 2001-2002, Building costs were increased for the Colusa Plaza building for remodeling for \$34,070 and for the Sheriff Department training room phase III project for \$3,279.

In 2004-2005, the Building costs were obtained from the Insurance Department schedule for structure coverage.

In 2005-2006, the Building costs were obtained from the Insurance Department schedule for structure coverage.

In 2006-2007, the Building costs were obtained from the Insurance Department schedule for structure coverage. Building costs were increased for the Stonyford Substation air conditioning unit for \$6,700.

In 2007-2008, the Building costs were obtained from the Insurance Department schedule for structure coverage. Building costs were increased for the purchase of a counter for the Historic Courthouse Annex in the amount of \$1,537, which was prorated in the amount of \$384.

In 2008-2009, the Building costs were obtained from the Insurance Department schedule for structure coverage. Building costs were increased for the installation of computer electrical circuits in the Health and Welfare building in the amount of \$1,988, prorated to \$663.

In 2009-2010, the Building costs were obtained from the Insurance Department schedule for structure coverage. Building costs were increased for the installation a of heating, air-conditioning and ventilation system in the Colusa Plaza building in the amount of \$3,900, prorated to \$325.

In 2010-2011, the Building costs were obtained from the Insurance Department schedule for structure coverage. Building costs were increased from the previous year for the installation of a heating, air-conditioning and ventilation system and general remodeling to the Administrative and Personnel offices and restroom updating in the Historic Courthouse building in the amount of \$150,008, prorated to \$108,135. Improvements were made to the Municipal Courthouse - Probation Department to add a file room in the amount of \$2,474 pro-rated to \$337.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	303,085			303,085
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>303,085</u>	<u>0</u>	<u></u>	<u>303,085</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	303,085	0	37,493	40,696	3,768
Departmental Totals					

Total Expenditures	303,085	0	37,493	40,696	3,768
Deductions					

Total Deductions	0	0	0	0	0
Functional Cost	303,085	0	37,493	40,696	3,768
Allocation Step 1					

1st Allocation	303,085	0	37,493	40,696	3,768
Allocation Step 2					

2nd Allocation	0	0	0	0	0
Total For 1000001 BUILDING USE					

Total Allocated	303,085	0	37,493	40,696	3,768



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

	COLUSA PLAZA	MUNI COURTHOUSE	JAIL	OTHER BUILDINGS
Other Expense & Cost				

BUILDING USE	10,047	64,908	82,107	64,066
Departmental Totals				

Total Expenditures	10,047	64,908	82,107	64,066
Deductions				

Total Deductions	0	0	0	0
Functional Cost	10,047	64,908	82,107	64,066
Allocation Step 1				

1st Allocation	10,047	64,908	82,107	64,066
Allocation Step 2				

2nd Allocation	0	0	0	0
Total For 1000001 BUILDING USE				

Total Allocated	10,047	64,908	82,107	64,066

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	1,000	11.5781	4,341		4,341		4,341
1022 TREASURER	943	10.9181	4,094		4,094		4,094
1026 REV/RECOVER	48	0.5557	208		208		208
1074 CUSTODIAN	769	8.9036	3,338		3,338		3,338
1101 INSURANCE	120	1.3894	521		521		521
1108 IT	48	0.5557	208		208		208
201 CNTRL SERV	638	7.3868	2,770		2,770		2,770
1011 BRD OF SUPV	1,224	14.1716	5,313		5,313		5,313
1023 ASSESSOR	272	3.1492	1,181		1,181		1,181
1051 ELECTIONS	780	9.0309	3,386		3,386		3,386
2070 CLERK/RECOR	2,704	31.3073	11,738		11,738		11,738
2083 PUBLIC ADMN	91	1.0536	395		395		395
SubTotal	8,637	100.0000	37,493		37,493		37,493
Total	8,637	100.0000	37,493		37,493		37,493

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	3,635		3,635		3,635
1040 PERSONNEL	498	6.6004	2,686		2,686		2,686
1108 IT	100	1.3254	539		539		539
1011 BRD OF SUPV	449	5.9510	2,422		2,422		2,422
1023 ASSESSOR	1,728	22.9026	9,320		9,320		9,320
20132 SUP CRT	3,050	40.4240	16,452		16,452		16,452
2018 LAW LIBRARY	360	4.7714	1,942		1,942		1,942
OUTSIDE AGENCIES	686	9.0921	3,700		3,700		3,700
SubTotal	7,545	100.0000	40,696		40,696		40,696
Total	7,545	100.0000	40,696		40,696		40,696

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
1021 AUDITOR	348	16.6507	627		627		627
1040 PERSONNEL	165	7.8947	297		297		297
1108 IT	514	24.5933	927		927		927
201 CNTRL SERV	458	21.9139	826		826		826
20133 CRT FAC	605	28.9474	1,091		1,091		1,091
SubTotal	2,090	100.0000	3,768		3,768		3,768
Total	2,090	100.0000	3,768		3,768		3,768

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	2,626		2,626		2,626
1106 SURVERYOR	163	2.8181	283		283		283
2076 PLANN/BLDG	1,080	18.6722	1,876		1,876		1,876
110 PUBLIC WORKS 3010	2,858	49.4122	4,965		4,965		4,965
447 SOLID WASTE 4000	171	2.9564	297		297		297
SubTotal	5,784	100.0000	10,047		10,047		10,047
Total	5,784	100.0000	10,047		10,047		10,047

Allocation Basis: OCCUPIED SQUARE FEET PER DEPARTMENT

Allocation Source: ACTUAL MEASUREMENT OF DEPTS OCCUPIED SQUARE FEET

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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
1026 REV/RECOVER	804	7.9968	5,191		5,191		5,191
20131 JUD DIST	5,630	55.9976	36,347		36,347		36,347
2035 PROBATION	3,620	36.0056	23,370		23,370		23,370
SubTotal	10,054	100.0000	64,908		64,908		64,908
Total	10,054	100.0000	64,908		64,908		64,908

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	2,930		2,930		2,930
2021 SHERIFF	2,825	17.8718	14,674		14,674		14,674
2031 JAIL	12,163	76.9470	63,179		63,179		63,179
2071 CORONER	105	0.6643	545		545		545
2081 OES	150	0.9489	779		779		779
SubTotal	15,807	100.0000	82,107		82,107		82,107
Total	15,807	100.0000	82,107		82,107		82,107

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	10,000	0.3122	200		200		200
1073 MAINTENANCE	62,472	1.9503	1,249		1,249		1,249
201 CNTRL SERV	47,365	1.4787	947		947		947
2021 SHERIFF	342,510	10.6927	6,850		6,850		6,850
2060 AG COMM	2,725	0.0851	55		55		55
2071 CORONER	4,569	0.1426	91		91		91
2077 ANIMAL CTRL	34,351	1.0724	687		687		687
4012 HEALTH 108	2,724	0.0850	54		54		54
4023 AMBULANCE 108	1,847	0.0577	37		37		37
6021 LIBRARY	1,375,018	42.9261	27,502		27,502		27,502
6022 ADULT LIT	35,907	1.1210	718		718		718
6031 AG EXTENS	10,556	0.3295	211		211		211
7032 COL VET	59,233	1.8492	1,185		1,185		1,185
7033 MAX VET	74,396	2.3225	1,488		1,488		1,488
7034 PRIN VET	16,940	0.5288	339		339		339
7035 WMS VET	34,105	1.0647	682		682		682
110 PUBLIC WORKS 3010	2,725	0.0851	55		55		55
156 MIGRANT HSE 1075	363,774	11.3565	7,276		7,276		7,276
OUTSIDE AGENCIES	722,001	22.5399	14,440		14,440		14,440
SubTotal	3,203,218	100.0000	64,066		64,066		64,066
Total	3,203,218	100.0000	64,066		64,066		64,066

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

Allocation Source: BUILDING EXPENDITURE RECORDS



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	8,803	4,341	3,635	627	0	0	0
1022 TREASURER	4,094	4,094	0	0	0	0	0
1026 REV/RECOVER	5,399	208	0	0	0	5,191	0
1031 CNTY CNSL	2,626	0	0	0	2,626	0	0
1040 PERSONNEL	2,983	0	2,686	297	0	0	0
1073 MAINTENANCE	1,249	0	0	0	0	0	0
1074 CUSTODIAN	3,338	3,338	0	0	0	0	0
1101 INSURANCE	521	521	0	0	0	0	0
1108 IT	1,674	208	539	927	0	0	0
201 CNTRL SERV	4,543	2,770	0	826	0	0	0
1011 BRD OF SUPV	7,735	5,313	2,422	0	0	0	0
1023 ASSESSOR	10,501	1,181	9,320	0	0	0	0
1051 ELECTIONS	3,386	3,386	0	0	0	0	0
1106 SURVERYOR	283	0	0	0	283	0	0
20131 JUD DIST	36,347	0	0	0	0	36,347	0
20132 SUP CRT	16,452	0	16,452	0	0	0	0
20133 CRT FAC	1,091	0	0	1,091	0	0	0
2018 LAW LIBRARY	1,942	0	1,942	0	0	0	0
2020 COMMUNICTNS	2,930	0	0	0	0	0	2,930
2021 SHERIFF	21,524	0	0	0	0	0	14,674
2031 JAIL	63,179	0	0	0	0	0	63,179
2035 PROBATION	23,370	0	0	0	0	23,370	0
2060 AG COMM	55	0	0	0	0	0	0
2070 CLERK/RECOR	11,738	11,738	0	0	0	0	0
2071 CORONER	636	0	0	0	0	0	545
2076 PLANN/BLDG	1,876	0	0	0	1,876	0	0
2077 ANIMAL CTRL	687	0	0	0	0	0	0
2081 OES	779	0	0	0	0	0	779
2083 PUBLIC ADMN	395	395	0	0	0	0	0
4012 HEALTH 108	54	0	0	0	0	0	0
4023 AMBULANCE 108	37	0	0	0	0	0	0
6021 LIBRARY	27,502	0	0	0	0	0	0
6022 ADULT LIT	718	0	0	0	0	0	0
6031 AG EXTENS	211	0	0	0	0	0	0
7032 COL VET	1,185	0	0	0	0	0	0
7033 MAX VET	1,488	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
7034 PRIN VET	339	0	0	0	0	0	0
7035 WMS VET	682	0	0	0	0	0	0
110 PUBLIC WORKS 3010	5,020	0	0	0	4,965	0	0
156 MIGRANT HSE 1075	7,276	0	0	0	0	0	0
447 SOLID WASTE 4000	297	0	0	0	297	0	0
OUTSIDE AGENCIES	18,140	0	3,700	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	303,085	37,493	40,696	3,768	10,047	64,908	82,107

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

Receiving Department OTHER BUILDINGS

1021 AUDITOR	200
1022 TREASURER	0
1026 REV/RECOVER	0
1031 CNTY CNSL	0
1040 PERSONNEL	0
1073 MAINTENANCE	1,249
1074 CUSTODIAN	0
1101 INSURANCE	0
1108 IT	0
201 CNTRL SERV	947
1011 BRD OF SUPV	0
1023 ASSESSOR	0
1051 ELECTIONS	0
1106 SURVERYOR	0
20131 JUD DIST	0
20132 SUP CRT	0
20133 CRT FAC	0
2018 LAW LIBRARY	0
2020 COMMUNICTNS	0
2021 SHERIFF	6,850
2031 JAIL	0
2035 PROBATION	0
2060 AG COMM	55
2070 CLERK/RECOR	0
2071 CORONER	91
2076 PLANN/BLDG	0
2077 ANIMAL CTRL	687
2081 OES	0
2083 PUBLIC ADMN	0
4012 HEALTH 108	54
4023 AMBULANCE 108	37
6021 LIBRARY	27,502
6022 ADULT LIT	718
6031 AG EXTENS	211
7032 COL VET	1,185
7033 MAX VET	1,488



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

Receiving Department	OTHER BUILDINGS
7034 PRIN VET	339
7035 WMS VET	682
110 PUBLIC WORKS 3010	55
156 MIGRANT HSE 1075	7,276
447 SOLID WASTE 4000	0
OUTSIDE AGENCIES	14,440
Direct Billed	0
Total	<u>64,066</u>

COLUSA COUNTY
Schedule 2.1 Narrative Description of 2010-2011 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 at 2010-2011. 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

2012-2013 COST ALLOCATION PLAN
2013 Version 9.0091-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	415,504			415,504
Total Allocated Additions:			0	0
Total To Be Allocated:	415,504	0		415,504

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	415,504	0	4,833	11,800	162,506
Departmental Totals					

Total Expenditures	415,504	0	4,833	11,800	162,506
Deductions					

Total Deductions	0	0	0	0	0
Functional Cost	415,504	0	4,833	11,800	162,506
Allocation Step 1					

1st Allocation	415,504	0	4,833	11,800	162,506
Allocation Step 2					

2nd Allocation	0	0	0	0	0
Total For 1000002 EQUIPMENT USE					

Total Allocated	415,504	0	4,833	11,800	162,506



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

OTHER EQUIP	
Other Expense & Cost	

EQUIPMENT USE ALLOW	236,365
Departmental Totals	

Total Expenditures	236,365
Deductions	

Total Deductions	0
Functional Cost	
	236,365
Allocation Step 1	

1st Allocation	236,365
Allocation Step 2	

2nd Allocation	0
Total For 1000002 EQUIPMENT USE	

Total Allocated	236,365



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	2,500	51.7277	2,500		2,500		2,500
2035 PROBATION	2,333	48.2723	2,333		2,333		2,333
SubTotal	4,833	100.0000	4,833		4,833		4,833
Total	4,833	100.0000	4,833		4,833		4,833

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
2060 AG COMM	8,510	72.1186	8,510		8,510		8,510
6031 AG EXTENS	3,290	27.8814	3,290		3,290		3,290
SubTotal	11,800	100.0000	11,800		11,800		11,800
Total	11,800	100.0000	11,800		11,800		11,800

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
2021 SHERIFF	148,785	91.5566	148,785		148,785		148,785
2031 JAIL	6,359	3.9131	6,359		6,359		6,359
2060 AG COMM	7,362	4.5303	7,362		7,362		7,362
SubTotal	162,506	100.0000	162,506		162,506		162,506
Total	162,506	100.0000	162,506		162,506		162,506

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	3,589	1.5184	3,589		3,589		3,589
1022 TREASURER	1,544	0.6532	1,544		1,544		1,544
1026 REV/RECOVER	616	0.2606	616		616		616
1031 CNTY CNSL	1,870	0.7911	1,870		1,870		1,870
1040 PERSONNEL	379	0.1603	379		379		379
1073 MAINTENANCE	1,446	0.6118	1,446		1,446		1,446
1074 CUSTODIAN	809	0.3423	809		809		809
1108 IT	6,245	2.6421	6,245		6,245		6,245
201 CNTRL SERV	1,360	0.5754	1,360		1,360		1,360
1011 BRD OF SUPV	2,562	1.0839	2,562		2,562		2,562
1023 ASSESSOR	5,891	2.4923	5,891		5,891		5,891
1051 ELECTIONS	33,451	14.1523	33,451		33,451		33,451
1106 SURVERYOR	37	0.0157	37		37		37
2016 DIST ATTN	11,573	4.8962	11,573		11,573		11,573
2018 LAW LIBRARY	37	0.0157	37		37		37
2020 COMMUNICTNS	24,416	10.3298	24,416		24,416		24,416
2021 SHERIFF	63,154	26.7189	63,154		63,154		63,154
2031 JAIL	10,237	4.3310	10,237		10,237		10,237
2035 PROBATION	8,866	3.7510	8,866		8,866		8,866
2059 AG ADM SERV	1,242	0.5255	1,242		1,242		1,242
2060 AG COMM	5,635	2.3840	5,635		5,635		5,635
2070 CLERK/RECOR	7,006	2.9641	7,006		7,006		7,006
2071 CORONER	1,116	0.4722	1,116		1,116		1,116
2076 PLANN/BLDG	941	0.3981	941		941		941
2077 ANIMAL CTRL	469	0.1984	469		469		469
2081 OES	20,673	8.7462	20,673		20,673		20,673
2083 PUBLIC ADMN	26	0.0110	26		26		26
4015 AIR POLLUT 130	1,010	0.4273	1,010		1,010		1,010



All Monetary Values Are \$ Dollars

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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
5051 VET SERV	487	0.2060	487		487		487
5061 SR CITIZENS	727	0.3076	727		727		727
6012 SUPT OF SCH	88	0.0372	88		88		88
6021 LIBRARY	15,474	6.5467	15,474		15,474		15,474
6022 ADULT LIT	409	0.1730	409		409		409
6031 AG EXTENS	2,078	0.8791	2,078		2,078		2,078
7032 COL VET	310	0.1312	310		310		310
7033 MAX VET	287	0.1214	287		287		287
7034 PRIN VET	113	0.0478	113		113		113
7035 WMS VET	192	0.0812	192		192		192
SubTotal	236,365	100.0000	236,365		236,365		236,365
Total	236,365	100.0000	236,365		236,365		236,365

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	3,589	0	0	0	3,589
1022 TREASURER	1,544	0	0	0	1,544
1026 REV/RECOVER	616	0	0	0	616
1031 CNTY CNSL	1,870	0	0	0	1,870
1040 PERSONNEL	379	0	0	0	379
1073 MAINTENANCE	1,446	0	0	0	1,446
1074 CUSTODIAN	3,309	2,500	0	0	809
1108 IT	6,245	0	0	0	6,245
201 CNTRL SERV	1,360	0	0	0	1,360
1011 BRD OF SUPV	2,562	0	0	0	2,562
1023 ASSESSOR	5,891	0	0	0	5,891
1051 ELECTIONS	33,451	0	0	0	33,451
1106 SURVERYOR	37	0	0	0	37
2016 DIST ATTN	11,573	0	0	0	11,573
2018 LAW LIBRARY	37	0	0	0	37
2020 COMMUNICTNS	24,416	0	0	0	24,416
2021 SHERIFF	211,939	0	0	148,785	63,154
2031 JAIL	16,596	0	0	6,359	10,237
2035 PROBATION	11,199	2,333	0	0	8,866
2059 AG ADM SERV	1,242	0	0	0	1,242
2060 AG COMM	21,507	0	8,510	7,362	5,635
2070 CLERK/RECOR	7,006	0	0	0	7,006
2071 CORONER	1,116	0	0	0	1,116
2076 PLANN/BLDG	941	0	0	0	941
2077 ANIMAL CTRL	469	0	0	0	469
2081 OES	20,673	0	0	0	20,673
2083 PUBLIC ADMN	26	0	0	0	26
4015 AIR POLLUT 130	1,010	0	0	0	1,010
5051 VET SERV	487	0	0	0	487
5061 SR CITIZENS	727	0	0	0	727
6012 SUPT OF SCH	88	0	0	0	88
6021 LIBRARY	15,474	0	0	0	15,474
6022 ADULT LIT	409	0	0	0	409
6031 AG EXTENS	5,368	0	3,290	0	2,078
7032 COL VET	310	0	0	0	310
7033 MAX VET	287	0	0	0	287



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

Receiving Department	Total	HEAVY TRUCKS	LIGHT TRUCKS	AUTOS	OTHER EQUIP
7034 PRIN VET	113	0	0	0	113
7035 WMS VET	192	0	0	0	192
Direct Billed	0	0	0	0	0
Total	415,504	4,833	11,800	162,506	236,365

COLUSA COUNTY
Schedule 3.1 Narrative Description of 2010-2011 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 seven 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 2010-2011 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 2010-2011.

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 2010-2011 fiscal year, the amount direct billed to Outside Agencies--Special Districts for the recoupment of Internal Auditing cost was recorded as revenue in the Auditor-Controller Dept #1021-466200 in the amount of \$7,724.

BUDGET AND COST PLAN

The Budget and Cost Plan functions consisted of the preparation of the Countywide Indirect Cost Proposal and the County Budget. The costs related to the Budget and Cost Plan functions were 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--SAWS

The DHHS--SAWS 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--SAWS 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

In Colusa County, the Auditor-Controller and Assistant Auditor-Controller act as the Risk Manager and Assistant Risk Manager respectively who serve as administrators for the risk management program. The costs related to the Insurance Administration function was based on the amount of time spent on risk management administration as recorded on employee time records and were allocated to the Insurance department #1101. For the 2010-2011 fiscal year, the Insurance department #1101 reimbursed the Auditor-Controller department in the amount of \$15,000, which was recorded in the Auditor-Controller Dept Reimbursed Project Account #1021-59390. This amount was recorded as direct billed to the Insurance department #1101.

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 2010-2011 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>
\$14,832	#1021-466105	Property Tax Admin Costs	General Govt
\$35,551	#1021-466170	Supplemental Assessment Admin	General Govt
\$29,102	#1021-466175	Direct Assessment Fees	General Govt
\$317	#1021-466205	Alcohol Admin Fee	General Govt
\$143	#1021-466290	Workers Comp Alternate Sentencing	General Govt
\$30	#1021-468785	Photo Copies Reimb	Payroll Acctng
\$40	#1021-479360	W-2 copies	Payroll Acctng
<u>\$80,015</u>	Total Revenue offset to expenses		

DIRECT BILLED

The amounts direct billed for the 2010-2011 fiscal year were for the reimbursement of services provided by Auditor-Controller Department personnel as follows:

<u>Amount</u>	<u>Account</u>	<u>Reimb Description</u>	<u>Function</u>
\$15,000	1021-59390	#1101 Risk Mgmt Admin Services	Insurance Admin
<u>\$ 7,724</u>	1021-466200	#99999 Outside Agency Audits	Internal Auditing
<u>\$22,724</u>	Total Direct Billed		

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	868,842			868,842
FIXED ASSETS	(348)			
Total Deductions:	(348)			(348)
BUILDING USE	8,803		8,803	
EQUIPMENT USE	3,589		3,589	
1021 AUDITOR		23,304	23,304	
1022 TREASURER		14,210	14,210	
1031 CNTY CNSL		19,040	19,040	
1040 PERSONNEL		8,053	8,053	
1073 MAINTENANCE		6,920	6,920	
1074 CUSTODIAN		22,979	22,979	
1101 INSURANCE		250	250	
1108 IT		13,668	13,668	
201 CNTRL SERV		6,297	6,297	
Total Allocated Additions:	12,392	114,721	127,113	127,113
#466105 PROP TX ADMN	(14,832)			
#466170 SUPPL ASSMT ADM	(35,551)			
#466175 DIRECT ASSMT	(29,102)			
#466205 ADMIN ALCH	(317)			
#466290 W/C ALT SE	(143)			
#468785 PHOTO COPIES REIMB	(30)			
#479360 W2 COPY	(40)			
Total Departmental Cost Adjustments:	(80,015)			(80,015)
Total To Be Allocated:	800,871	114,721		915,592

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

	Total	General & Admin	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT
Wages & Benefits					
SALARIES & WAGES	514,786	120,054	58,807	83,261	18,210
FRINGE BENEFITS	292,220	61,730	34,720	44,278	10,135
Other Expense & Cost					
3060 COMMUNICATIONS	4,267	3,856	0	0	0
3090 HOUSEHOLD	19	17	0	0	0
3100 INSURANCE	2,837	2,563	0	0	0
3120 MAINT EQUIP	2,821	940	804	805	0
3121 MAINT SOFTWARE	22,290	639	7,230	11,500	0
3130 MAINT STRU	0	0	0	0	0
3140 MEDICAL, DENTAL	0	0	0	0	0
3150 MEMBERSHIPS	1,200	1,200	0	0	0
3170 OFFICE EXP	9,519	6,274	1,070	237	0
3171 POSTAGE	5,133	0	4,408	200	0
3180 PROF SERV	39	0	0	0	0
3190 PUBL/NOTICE	1,356	0	0	0	0
3200 RENTS/LEASES	2,163	1,954	0	0	0
3230 SPEC DEPT EXP	10	10	0	0	0
3231 SOFTWARE	7,399	7,399	0	0	0
3250 TRANS/TRAVEL	1,700	1,350	0	95	0
3251 EDUC/TRAVEL	735	295	0	100	0
*FIXED ASSETS	348	348	0	0	0
Departmental Totals					
Total Expenditures	868,842	208,629	107,039	140,476	28,345
Deductions					
Total Deductions	(348)	(348)	0	0	0
Cost Adjustments					
#466105 PROP TX ADMN	(14,832)	0	0	0	0
#466170 SUPPL ASSMT ADM	(35,551)	0	0	0	0
#466175 DIRECT ASSMT	(29,102)	0	0	0	0
#466205 ADMIN ALCH	(317)	0	0	0	0
#466290 W/C ALT SE	(143)	0	0	0	0
#468785 PHOTO COPIES REIMB	(30)	0	0	(30)	0
#479360 W2 COPY	(40)	0	0	(40)	0



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

	Total	General & Admin	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT
Functional Cost	788,479	208,281	107,039	140,406	28,345
Allocation Step 1					
Inbound- All Others	12,392	2,890	1,416	2,004	438
Reallocate Admin Costs		(211,171)	31,460	44,542	9,742
Unallocated Costs	(347,931)	0	0	0	0
1st Allocation	452,940	0	139,915	186,952	38,525
Allocation Step 2					
Inbound- All Others	114,721	26,754	13,105	18,555	4,058
Reallocate Admin Costs		(26,754)	3,986	5,643	1,234
Unallocated Costs	(56,347)	0	0	0	0
2nd Allocation	58,374	0	17,091	24,198	5,292
Total For 1010210 1021 AUDITOR					
Total Allocated	511,314	0	157,006	211,150	43,817



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

	COST PLAN PREP	BUDGET PREP	DHHS--SAWS	INSURANCE ADMIN	GENERAL GOVT
Wages & Benefits					
SALARIES & WAGES	14,088	14,564	2,128	9,794	193,880
FRINGE BENEFITS	7,689	8,205	1,310	4,297	119,856
Other Expense & Cost					
3060 COMMUNICATIONS	0	0	0	0	411
3090 HOUSEHOLD	0	0	0	0	2
3100 INSURANCE	0	0	0	0	274
3120 MAINT EQUIP	0	0	0	0	272
3121 MAINT SOFTWARE	1,500	0	0	0	1,421
3130 MAINT STRU	0	0	0	0	0
3140 MEDICAL,DENTAL	0	0	0	0	0
3150 MEMBERSHIPS	0	0	0	0	0
3170 OFFICE EXP	0	1,020	0	0	918
3171 POSTAGE	0	270	0	0	255
3180 PROF SERV	0	0	0	0	39
3190 PUBL/NOTICE	0	0	0	0	1,356
3200 RENTS/LEASES	0	0	0	0	209
3230 SPEC DEPT EXP	0	0	0	0	0
3231 SOFTWARE	0	0	0	0	0
3250 TRANS/TRAVEL	0	0	0	0	255
3251 EDUC/TRAVEL	0	0	0	0	340
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	23,277	24,059	3,438	14,091	319,488
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#466105 PROP TX ADMN	0	0	0	0	(14,832)
#466170 SUPPL ASSMT ADM	0	0	0	0	(35,551)
#466175 DIRECT ASSMT	0	0	0	0	(29,102)
#466205 ADMIN ALCH	0	0	0	0	(317)
#466290 W/C ALT SE	0	0	0	0	(143)
#468785 PHOTO COPIES REIMB	0	0	0	0	0
#479360 W2 COPY	0	0	0	0	0



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

	COST PLAN PREP	BUDGET PREP	DHHS--SAWS	INSURANCE ADMIN	GENERAL GOVT
Functional Cost	23,277	24,059	3,438	14,091	239,543
Allocation Step 1					
Inbound- All Others	339	351	51	236	4,667
Reallocate Admin Costs	7,537	7,791	1,138	5,240	103,721
Unallocated Costs	0	0	0	0	(347,931)
1st Allocation	31,153	32,201	4,627	19,567	0
Allocation Step 2					
Inbound- All Others	3,140	3,246	474	2,183	43,206
Reallocate Admin Costs	955	987	144	664	13,141
Unallocated Costs	0	0	0	0	(56,347)
2nd Allocation	4,095	4,233	618	2,847	0
Total For 1010210 1021 AUDITOR					
Total Allocated	35,248	36,434	5,245	22,414	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	3,041	10.8221	15,142		15,142		15,142
1022 TREASURER	292	1.0391	1,454		1,454	199	1,653
1026 REV/RECOVER	124	0.4413	617		617	85	702
1031 CNTY CNSL	147	0.5231	732		732	100	832
1040 PERSONNEL	122	0.4342	607		607	83	690
1073 MAINTENANCE	482	1.7153	2,400		2,400	329	2,729
1074 CUSTODIAN	398	1.4164	1,982		1,982	271	2,253
1101 INSURANCE	146	0.5196	727		727	100	827
1108 IT	83	0.2954	413		413	57	470
201 CNTRL SERV	370	1.3167	1,842		1,842	252	2,094
1011 BRD OF SUPV	278	0.9893	1,384		1,384	190	1,574
1023 ASSESSOR	257	0.9146	1,280		1,280	175	1,455
1051 ELECTIONS	211	0.7509	1,051		1,051	144	1,195
1092 ADVERTISING	5	0.0178	25		25	3	28
1103 EE_BENEFITS	21	0.0747	105		105	14	119
1106 SURVERYOR	15	0.0534	75		75	10	85
1107 REFUNDS	62	0.2206	309		309	42	351
2008 DA SRVP/GRT	16	0.0569	80		80	11	91
20131 JUD DIST	92	0.3274	458		458	63	521
2014 GRAND JURY	78	0.2776	388		388	53	441
2016 DIST ATTN	522	1.8577	2,599		2,599	356	2,955
20161 DA WEL/INV	2	0.0071	10		10	1	11
20162 DA IND/GAM 2258	4	0.0142	20		20	3	23
2017 CHILD SUPP 00125	258	0.9181	1,285		1,285	176	1,461
2018 LAW LIBRARY	13	0.0463	65		65	9	74
2019 PUBL DEFEND	114	0.4057	568		568	78	646
2020 COMMUNICTNS	143	0.5089	712		712	98	810
2021 SHERIFF	1,200	4.2705	5,975		5,975	818	6,793



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
20211 SO BAILIFF	37	0.1317	184		184	25	209
20212 SO IND/GAM 2339	2	0.0071	10		10	1	11
2031 JAIL	570	2.0285	2,838		2,838	389	3,227
2033 FOUTS SPRNG	40	0.1423	199		199	27	226
2035 PROBATION	752	2.6762	3,744		3,744	513	4,257
2036 VICTIM WITN	198	0.7046	986		986	135	1,121
20363 YOUTH OFFEND GNT	101	0.3594	503		503	69	572
2050 FLD WTR CON	24	0.0854	120		120	16	136
2059 AG ADM SERV	204	0.7260	1,016		1,016	139	1,155
2060 AG COMM	285	1.0142	1,419		1,419	194	1,613
2070 CLERK/RECOR	214	0.7616	1,066		1,066	146	1,212
2071 CORONER	160	0.5694	797		797	109	906
2076 PLANN/BLDG	236	0.8399	1,175		1,175	161	1,336
2077 ANIMAL CTRL	225	0.8007	1,120		1,120	153	1,273
2080 TRAPPER	4	0.0142	20		20	3	23
2081 OES	121	0.4306	602		602	83	685
20811 HOME SECUR	85	0.3025	423		423	58	481
2083 PUBLIC ADMN	34	0.1210	169		169	23	192
4010 BH ADMIN SV 106	109	0.3879	543		543	74	617
4011 SUBST ABUSE 106	400	1.4235	1,992		1,992	273	2,265
4012 HEALTH 108	567	2.0178	2,823		2,823	387	3,210
4013 MNTH HLTH 106	2,474	8.8043	12,318		12,318	1,687	14,005
40131 MH SERV FND 2936	752	2.6762	3,744		3,744	513	4,257
40132 MHSA EDUC & TRAIN 2939	44	0.1566	219		219	30	249
40133 MHSA 2940	18	0.0641	90		90	12	102
40134 MHSA 2942	22	0.0783	110		110	15	125
4015 AIR POLLUT 130	151	0.5374	752		752	103	855
4019 ENVIR HLTH 108	247	0.8790	1,230		1,230	168	1,398



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
4023 AMBULANCE 108	74	0.2633	368		368	50	418
5010 DHHS ADMIN 108	367	1.3061	1,827		1,827	250	2,077
5011 WELFARE 108	1,300	4.6263	6,473		6,473	887	7,360
5032 INDG BURIAL	11	0.0391	55		55	8	63
5033 SR NUTRITON 108	56	0.1993	279		279	38	317
5041 JUV CRT WRD	35	0.1246	174		174	24	198
5051 VET SERV	44	0.1566	219		219	30	249
5061 SR CITIZENS	25	0.0890	124		124	17	141
6021 LIBRARY	579	2.0605	2,883		2,883	395	3,278
6022 ADULT LIT	68	0.2420	339		339	46	385
6023 FAMILY LIT	21	0.0747	105		105	14	119
6031 AG EXTENS	126	0.4484	627		627	86	713
7032 COL VET	27	0.0961	134		134	18	152
7033 MAX VET	36	0.1281	179		179	25	204
7035 WMS VET	40	0.1423	199		199	27	226
110 PUBLIC WORKS 3010	2,219	7.8968	11,049		11,049	1,513	12,562
121 BLDG FUND 1080	11	0.0391	55		55	8	63
151 FISH/GAME 2078	43	0.1530	214		214	29	243
154 PARK REC 7011	6	0.0214	30		30	4	34
156 MIGRANT HSE 1075	442	1.5730	2,201		2,201	301	2,502
447 SOLID WASTE 4000	132	0.4698	657		657	90	747
465 LOCAL TRNSP 4020	2	0.0071	10		10	1	11
468 AIRPORT 4001	235	0.8363	1,170		1,170	160	1,330
491 LOC TRAN PL 4022	59	0.2100	294		294	40	334
493 TRANSIT AGN 4002	571	2.0320	2,843		2,843	389	3,232
496 HISTOR RCRD 7427	5	0.0178	25		25	3	28
848 LAFCO 4060	161	0.5730	802		802	110	912
878 IHSS PUB AU 7526	68	0.2420	339		339	46	385



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
OUTSIDE AGENCIES	4,765	16.9570	23,724		23,724	3,256	26,980
SubTotal	28,100	100.0000	139,915		139,915	17,091	157,006
Total	28,100	100.0000	139,915		139,915	17,091	157,006

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	101,000	2.5374	4,744		4,744		4,744
1022 TREASURER	44,629	1.1212	2,096		2,096	278	2,374
1026 REV/RECOVER	10,000	0.2512	470		470	62	532
1031 CNTY CNSL	30,000	0.7537	1,409		1,409	187	1,596
1040 PERSONNEL	28,000	0.7034	1,315		1,315	175	1,490
1073 MAINTENANCE	31,279	0.7858	1,469		1,469	195	1,664
1074 CUSTODIAN	26,353	0.6621	1,238		1,238	164	1,402
1101 INSURANCE	18,500	0.4648	869		869	115	984
1108 IT	30,500	0.7662	1,432		1,432	190	1,622
201 CNTRL SERV	20,000	0.5024	939		939	125	1,064
1011 BRD OF SUPV	50,000	1.2561	2,348		2,348	312	2,660
1023 ASSESSOR	110,000	2.7635	5,166		5,166	686	5,852
1051 ELECTIONS	29,000	0.7286	1,362		1,362	181	1,543
1106 SURVERYOR	10,000	0.2512	470		470	62	532
2008 DA SRVP/GRT	2,000	0.0502	94		94	12	106
2016 DIST ATTNY	81,900	2.0575	3,847		3,847	511	4,358
20161 DA WEL/INV	100	0.0025	5		5	1	6
20162 DA IND/GAM 2258	5,000	0.1256	235		235	31	266
2017 CHILD SUPP 00125	70,000	1.7586	3,288		3,288	437	3,725
2020 COMMUNICTNS	90,000	2.2610	4,227		4,227	561	4,788
2021 SHERIFF	355,361	8.9275	16,690		16,690	2,217	18,907
20211 SO BAILIFF	25,000	0.6281	1,174		1,174	156	1,330
20212 SO IND/GAM 2339	20,000	0.5024	939		939	125	1,064
2031 JAIL	189,859	4.7697	8,917		8,917	1,184	10,101
2035 PROBATION	168,630	4.2364	7,920		7,920	1,052	8,972
2036 VICTIM WITN	11,000	0.2763	517		517	69	586
20363 YOUTH OFFEND GNT	10,000	0.2512	470		470	62	532
2059 AG ADM SERV	47,394	1.1907	2,226		2,226	296	2,522



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
2060 AG COMM	57,500	1.4445	2,701		2,701	359	3,060
2070 CLERK/RECOR	49,000	1.2310	2,301		2,301	306	2,607
2071 CORONER	10,000	0.2512	470		470	62	532
2076 PLANN/BLDG	48,368	1.2151	2,272		2,272	302	2,574
2077 ANIMAL CTRL	30,000	0.7537	1,409		1,409	187	1,596
2081 OES	11,150	0.2801	524		524	70	594
2083 PUBLIC ADMN	704	0.0177	33		33	4	37
4010 BH ADMIN SV 106	40,000	1.0049	1,879		1,879	249	2,128
4011 SUBST ABUSE 106	30,000	0.7537	1,409		1,409	187	1,596
4012 HEALTH 108	117,000	2.9393	5,495		5,495	730	6,225
4013 MNTH HLTH 106	430,000	10.8030	20,192		20,192	2,683	22,875
4015 AIR POLLUT 130	42,000	1.0551	1,973		1,973	262	2,235
4019 ENVIR HLTH 108	40,000	1.0049	1,879		1,879	249	2,128
5010 DHHS ADMIN 108	100,000	2.5122	4,697		4,697	624	5,321
5011 WELFARE 108	340,000	8.5416	15,969		15,969	2,121	18,090
5033 SR NUTRITON 108	6,667	0.1675	313		313	42	355
5051 VET SERV	10,000	0.2512	470		470	62	532
6021 LIBRARY	160,000	4.0196	7,515		7,515	998	8,513
6031 AG EXTENS	30,000	0.7537	1,409		1,409	187	1,596
110 PUBLIC WORKS 3010	350,000	8.7929	16,438		16,438	2,183	18,621
156 MIGRANT HSE 1075	22,606	0.5679	1,062		1,062	141	1,203
447 SOLID WASTE 4000	10,000	0.2512	470		470	62	532
468 AIRPORT 4001	10,000	0.2512	470		470	62	532
493 TRANSIT AGN 4002	110,000	2.7635	5,166		5,166	686	5,852
OUTSIDE AGENCIES	310,000	7.7880	14,560		14,560	1,934	16,494
SubTotal	3,980,500	100.0000	186,952		186,952	24,198	211,150
Total	3,980,500	100.0000	186,952		186,952	24,198	211,150



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



All Monetary Values Are \$ Dollars
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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	1,698	5.9905	2,308		2,308		2,308
1022 TREASURER	1,696	5.9834	2,305		2,305	337	2,642
2017 CHILD SUPP 00125	1,398	4.9321	1,900		1,900	278	2,178
2035 PROBATION	2,991	10.5521	4,065		4,065	594	4,659
2070 CLERK/RECOR	2,255	7.9555	3,065		3,065	448	3,513
4010 BH ADMIN SV 106	1,675	5.9093	2,277		2,277	333	2,610
4012 HEALTH 108	1,942	6.8513	2,639		2,639	386	3,025
5011 WELFARE 108	1,546	5.4542	2,101		2,101	307	2,408
493 TRANSIT AGN 4002	36	0.1270	49		49	7	56
OUTSIDE AGENCIES	13,108	46.2446	17,816	-7,724	10,092	2,602	12,694
SubTotal	28,345	100.0000	38,525	-7,724	30,801	5,292	36,093
Direct Billed				7,724	7,724		7,724
Total	28,345	100.0000	38,525		38,525	5,292	43,817

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	931,622	1.7878	557		557		557
1022 TREASURER	403,275	0.7739	241		241	32	273
1026 REV/RECOVER	81,880	0.1571	49		49	7	56
1031 CNTY CNSL	677,667	1.3005	405		405	54	459
1040 PERSONNEL	238,213	0.4571	142		142	19	161
1073 MAINTENANCE	355,200	0.6816	212		212	28	240
1074 CUSTODIAN	220,595	0.4233	132		132	18	150
1101 INSURANCE	203,086	0.3897	121		121	16	137
1108 IT	300,314	0.5763	180		180	24	204
201 CNTRL SERV	384,604	0.7381	230		230	31	261
1011 BRD OF SUPV	699,958	1.3432	418		418	56	474
1023 ASSESSOR	993,245	1.9061	594		594	79	673
1051 ELECTIONS	332,760	0.6386	199		199	27	226
1092 ADVERTISING	26,854	0.0515	16		16	2	18
1103 EE_BENEFITS	1,599	0.0031	1		1		1
1106 SURVERYOR	60,684	0.1165	36		36	5	41
1107 REFUNDS	71,318	0.1369	43		43	6	49
2008 DA SRVP/GRT	56,553	0.1085	34		34	5	39
20131 JUD DIST	810,936	1.5562	485		485	65	550
2014 GRAND JURY	19,783	0.0380	12		12	2	14
2016 DIST ATTNY	1,095,819	2.1029	655		655	88	743
20161 DA WEL/INV	37,585	0.0721	22		22	3	25
20162 DA IND/GAM 2258	121,550	0.2333	73		73	10	83
2017 CHILD SUPP 00125	695,079	1.3339	416		416	56	472
2018 LAW LIBRARY	6,673	0.0128	4		4	1	5
2019 PUBL DEFEND	379,008	0.7273	227		227	30	257
2020 COMMUNICTNS	661,732	1.2699	396		396	53	449
2021 SHERIFF	4,552,994	8.7373	2,722		2,722	364	3,086



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
20211 SO BAILIFF	286,027	0.5489	171		171	23	194
20212 SO IND/GAM 2339	18,323	0.0352	11		11	1	12
2031 JAIL	2,650,430	5.0863	1,585		1,585	212	1,797
2033 FOUTS SPRNG	390,373	0.7491	233		233	31	264
2035 PROBATION	1,615,472	3.1001	966		966	129	1,095
20351 PROB IND/GM 2526	2,911	0.0056	2		2		2
2036 VICTIM WITN	89,972	0.1727	54		54	7	61
20363 YOUTH OFFEND GNT	96,300	0.1848	58		58	8	66
2050 FLD WTR CON	68,498	0.1315	41		41	5	46
2059 AG ADM SERV	494,443	0.9489	296		296	40	336
2060 AG COMM	986,282	1.8927	590		590	79	669
2070 CLERK/RECOR	518,740	0.9955	310		310	42	352
2071 CORONER	131,833	0.2530	79		79	11	90
2076 PLANN/BLDG	738,127	1.4165	441		441	59	500
2077 ANIMAL CTRL	174,416	0.3347	104		104	14	118
2080 TRAPPER	56,760	0.1089	34		34	5	39
2081 OES	101,285	0.1944	61		61	8	69
20811 HOME SECUR	32,274	0.0619	19		19	3	22
2083 PUBLIC ADMN	11,326	0.0217	7		7	1	8
4010 BH ADMIN SV 106	719,891	1.3815	430		430	58	488
4011 SUBST ABUSE 106	454,113	0.8715	271		271	36	307
4012 HEALTH 108	1,336,815	2.5654	799		799	107	906
4013 MNTH HLTH 106	4,427,301	8.4961	2,647		2,647	354	3,001
40131 MH SERV FND 2936	1,068,028	2.0496	639		639	85	724
40132 MHSA EDUC & TRAIN 2939	82,694	0.1587	49		49	7	56
40133 MHSA 2940	112,436	0.2158	67		67	9	76
40134 MHSA 2942	180,475	0.3463	108		108	14	122
4015 AIR POLLUT 130	401,326	0.7702	240		240	32	272



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
4019 ENVIR HLTH 108	530,194	1.0175	317		317	42	359
4023 AMBULANCE 108	21,661	0.0416	13		13	2	15
5010 DHHS ADMIN 108	819,701	1.5730	490		490	66	556
5011 WELFARE 108	6,036,066	11.5834	3,609		3,609	483	4,092
5032 INDG BURIAL	11,061	0.0212	7		7	1	8
5033 SR NUTRITON 108	169,684	0.3256	101		101	14	115
5041 JUV CRT WRD	12,898	0.0248	8		8	1	9
5051 VET SERV	92,360	0.1772	55		55	7	62
5061 SR CITIZENS	26,204	0.0503	16		16	2	18
6012 SUPT OF SCH	10,745	0.0206	6		6	1	7
6021 LIBRARY	711,694	1.3658	425		425	57	482
6022 ADULT LIT	14,826	0.0285	9		9	1	10
6023 FAMILY LIT	23,844	0.0458	14		14	2	16
6031 AG EXTENS	252,977	0.4855	151		151	20	171
7032 COL VET	5,970	0.0115	4		4		4
7033 MAX VET	6,057	0.0116	4		4		4
7034 PRIN VET	305	0.0006					
7035 WMS VET	28,221	0.0542	17		17	2	19
110 PUBLIC WORKS 3010	6,174,252	11.8480	3,688		3,688	493	4,181
121 BLDG FUND 1080	309,248	0.5935	185		185	25	210
151 FISH/GAME 2078	23,842	0.0458	14		14	2	16
154 PARK REC 7011	201,797	0.3873	121		121	16	137
156 MIGRANT HSE 1075	670,573	1.2869	401		401	54	455
447 SOLID WASTE 4000	1,509,860	2.8975	903		903	121	1,024
465 LOCAL TRNSP 4020	836,397	1.6051	500		500	67	567
468 AIRPORT 4001	511,726	0.9820	306		306	41	347
491 LOC TRAN PL 4022	137,005	0.2629	82		82	11	93
493 TRANSIT AGN 4002	972,280	1.8658	581		581	78	659



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
496 HISTOR RCRD 7427	858	0.0016	1		1		1
848 LAFCO 4060	114,105	0.2190	68		68	9	77
878 IHSS PUB AU 7526	205,769	0.3949	123		123	16	139
SubTotal	52,109,637	100.0000	31,153		31,153	4,095	35,248
Total	52,109,637	100.0000	31,153		31,153	4,095	35,248

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	931,622	1.7183	553		553		553
1022 TREASURER	403,275	0.7438	240		240	32	272
1026 REV/RECOVER	81,880	0.1510	49		49	7	56
1031 CNTY CNSL	677,667	1.2499	402		402	54	456
1040 PERSONNEL	238,213	0.4394	141		141	19	160
1073 MAINTENANCE	355,200	0.6551	211		211	28	239
1074 CUSTODIAN	220,595	0.4069	131		131	18	149
1101 INSURANCE	203,086	0.3746	121		121	16	137
1108 IT	300,314	0.5539	178		178	24	202
201 CNTRL SERV	384,604	0.7094	228		228	31	259
1011 BRD OF SUPV	699,958	1.2910	416		416	56	472
1023 ASSESSOR	993,245	1.8319	590		590	79	669
1051 ELECTIONS	332,760	0.6137	198		198	26	224
1092 ADVERTISING	26,854	0.0495	16		16	2	18
1103 EE_BENEFITS	1,599	0.0029	1		1		1
1106 SURVERYOR	60,684	0.1119	36		36	5	41
1107 REFUNDS	71,318	0.1315	42		42	6	48
2008 DA SRVP/GRT	56,553	0.1043	34		34	4	38
20131 JUD DIST	810,936	1.4957	482		482	64	546
2014 GRAND JURY	19,783	0.0365	12		12	2	14
2016 DIST ATTNV	1,095,819	2.0211	651		651	87	738
20161 DA WEL/INV	37,585	0.0693	22		22	3	25
20162 DA IND/GAM 2258	121,550	0.2242	72		72	10	82
2017 CHILD SUPP 00125	695,079	1.2820	413		413	55	468
2018 LAW LIBRARY	6,673	0.0123	4		4	1	5
2019 PUBL DEFEND	379,008	0.6990	225		225	30	255
2020 COMMUNICTNS	661,732	1.2205	393		393	53	446
2021 SHERIFF	4,552,994	8.3975	2,704		2,704	362	3,066



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
20211 SO BAILIFF	286,027	0.5275	170		170	23	193
20212 SO IND/GAM 2339	18,323	0.0338	11		11	1	12
2031 JAIL	2,650,430	4.8884	1,574		1,574	211	1,785
2033 FOUTS SPRNG	390,373	0.7200	232		232	31	263
2035 PROBATION	1,615,472	2.9796	959		959	128	1,087
20351 PROB IND/GM 2526	2,911	0.0054	2		2		2
2036 VICTIM WITN	89,972	0.1659	53		53	7	60
20363 YOUTH OFFEND GNT	96,300	0.1776	57		57	8	65
2050 FLD WTR CON	68,498	0.1263	41		41	5	46
2059 AG ADM SERV	494,443	0.9119	294		294	39	333
2060 AG COMM	986,282	1.8191	586		586	78	664
2070 CLERK/RECOR	518,740	0.9568	308		308	41	349
2071 CORONER	131,833	0.2432	78		78	10	88
2076 PLANN/BLDG	738,127	1.3614	438		438	59	497
2077 ANIMAL CTRL	174,416	0.3217	104		104	14	118
2080 TRAPPER	56,760	0.1047	34		34	5	39
2081 OES	101,285	0.1868	60		60	8	68
20811 HOME SECUR	32,274	0.0595	19		19	3	22
2083 PUBLIC ADMN	11,326	0.0209	7		7	1	8
4010 BH ADMIN SV 106	719,891	1.3278	428		428	57	485
4011 SUBST ABUSE 106	454,113	0.8376	270		270	36	306
4012 HEALTH 108	1,336,815	2.4656	794		794	106	900
4013 MNTH HLTH 106	4,427,301	8.1657	2,629		2,629	352	2,981
40131 MH SERV FND 2936	1,068,028	1.9699	634		634	85	719
40132 MHSA EDUC & TRAIN 2939	82,694	0.1525	49		49	7	56
40133 MHSA 2940	112,436	0.2074	67		67	9	76
40134 MHSA 2942	180,475	0.3329	107		107	14	121
4015 AIR POLLUT 130	401,326	0.7402	238		238	32	270

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
4019 ENVIR HLTH 108	530,194	0.9779	315		315	42	357
4023 AMBULANCE 108	21,661	0.0400	13		13	2	15
5010 DHHS ADMIN 108	819,701	1.5118	487		487	65	552
5011 WELFARE 108	6,036,066	11.1329	3,585		3,585	479	4,064
5032 INDG BURIAL	11,061	0.0204	7		7	1	8
5033 SR NUTRITON 108	169,684	0.3130	101		101	13	114
5041 JUV CRT WRD	12,898	0.0238	8		8	1	9
5051 VET SERV	92,360	0.1703	55		55	7	62
5061 SR CITIZENS	26,204	0.0483	16		16	2	18
6012 SUPT OF SCH	10,745	0.0198	6		6	1	7
6021 LIBRARY	711,694	1.3126	423		423	57	480
6022 ADULT LIT	14,826	0.0273	9		9	1	10
6023 FAMILY LIT	23,844	0.0440	14		14	2	16
6031 AG EXTENS	252,977	0.4666	150		150	20	170
7032 COL VET	5,970	0.0110	4		4		4
7033 MAX VET	6,057	0.0112	4		4		4
7034 PRIN VET	305	0.0006					
7035 WMS VET	28,221	0.0521	17		17	2	19
110 PUBLIC WORKS 3010	6,174,252	11.3876	3,663		3,663	490	4,153
121 BLDG FUND 1080	309,248	0.5704	184		184	25	209
151 FISH/GAME 2078	23,842	0.0440	14		14	2	16
154 PARK REC 7011	201,797	0.3722	120		120	16	136
156 MIGRANT HSE 1075	670,573	1.2368	398		398	53	451
447 SOLID WASTE 4000	1,509,860	2.7848	897		897	120	1,017
468 AIRPORT 4001	511,726	0.9438	304		304	41	345
496 HISTOR RCRD 7427	858	0.0016	1		1		1
878 IHSS PUB AU 7526	205,769	0.3795	122		122	16	138
OUTSIDE AGENCIES	4,168,584	7.6885	2,476		2,476	331	2,807

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

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	54,218,434	100.0000	32,201		32,201	4,233	36,434
Total	54,218,434	100.0000	32,201		32,201	4,233	36,434

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 - DHHS--SAWS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
5011 WELFARE 108	100	100.0000	4,627		4,627	618	5,245
SubTotal	100	100.0000	4,627		4,627	618	5,245
Total	100	100.0000	4,627		4,627	618	5,245

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	19,567	-15,000	4,567	2,847	7,414
SubTotal	100	100.0000	19,567	-15,000	4,567	2,847	7,414
Direct Billed				15,000	15,000		15,000
Total	100	100.0000	19,567		19,567	2,847	22,414

Allocation Basis: AUDITOR DEPT INSUR ADMIN ACTUAL COST

Allocation Source: AUDITOR DEPT EMPLOYEE TIME RECORDS

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

Receiving Department	Total	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT	COST PLAN PREP	BUDGET PREP	DHHS--SAWS
1021 AUDITOR	23,304	15,142	4,744	2,308	557	553	0
1022 TREASURER	7,214	1,653	2,374	2,642	273	272	0
1026 REV/RECOVER	1,346	702	532	0	56	56	0
1031 CNTY CNSL	3,343	832	1,596	0	459	456	0
1040 PERSONNEL	2,501	690	1,490	0	161	160	0
1073 MAINTENANCE	4,872	2,729	1,664	0	240	239	0
1074 CUSTODIAN	3,954	2,253	1,402	0	150	149	0
1101 INSURANCE	9,499	827	984	0	137	137	0
1108 IT	2,498	470	1,622	0	204	202	0
201 CNTRL SERV	3,678	2,094	1,064	0	261	259	0
1011 BRD OF SUPV	5,180	1,574	2,660	0	474	472	0
1023 ASSESSOR	8,649	1,455	5,852	0	673	669	0
1051 ELECTIONS	3,188	1,195	1,543	0	226	224	0
1092 ADVERTISING	64	28	0	0	18	18	0
1103 EE_BENEFITS	121	119	0	0	1	1	0
1106 SURVERYOR	699	85	532	0	41	41	0
1107 REFUNDS	448	351	0	0	49	48	0
2008 DA SRVP/GRT	274	91	106	0	39	38	0
20131 JUD DIST	1,617	521	0	0	550	546	0
2014 GRAND JURY	469	441	0	0	14	14	0
2016 DIST ATTN	8,794	2,955	4,358	0	743	738	0
20161 DA WEL/INV	67	11	6	0	25	25	0
20162 DA IND/GAM 2258	454	23	266	0	83	82	0
2017 CHILD SUPP 00125	8,304	1,461	3,725	2,178	472	468	0
2018 LAW LIBRARY	84	74	0	0	5	5	0
2019 PUBL DEFEND	1,158	646	0	0	257	255	0
2020 COMMUNICTNS	6,493	810	4,788	0	449	446	0
2021 SHERIFF	31,852	6,793	18,907	0	3,086	3,066	0
20211 SO BAILIFF	1,926	209	1,330	0	194	193	0
20212 SO IND/GAM 2339	1,099	11	1,064	0	12	12	0
2031 JAIL	16,910	3,227	10,101	0	1,797	1,785	0
2033 FOUTS SPRNG	753	226	0	0	264	263	0
2035 PROBATION	20,070	4,257	8,972	4,659	1,095	1,087	0
20351 PROB IND/GM 2526	4	0	0	0	2	2	0
2036 VICTIM WITN	1,828	1,121	586	0	61	60	0
20363 YOUTH OFFEND GNT	1,235	572	532	0	66	65	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	DHHS--SAWS
2050 FLD WTR CON	228	136	0	0	46	46	0
2059 AG ADM SERV	4,346	1,155	2,522	0	336	333	0
2060 AG COMM	6,006	1,613	3,060	0	669	664	0
2070 CLERK/RECOR	8,033	1,212	2,607	3,513	352	349	0
2071 CORONER	1,616	906	532	0	90	88	0
2076 PLANN/BLDG	4,907	1,336	2,574	0	500	497	0
2077 ANIMAL CTRL	3,105	1,273	1,596	0	118	118	0
2080 TRAPPER	101	23	0	0	39	39	0
2081 OES	1,416	685	594	0	69	68	0
20811 HOME SECUR	525	481	0	0	22	22	0
2083 PUBLIC ADMN	245	192	37	0	8	8	0
4010 BH ADMIN SV 106	6,328	617	2,128	2,610	488	485	0
4011 SUBST ABUSE 106	4,474	2,265	1,596	0	307	306	0
4012 HEALTH 108	14,266	3,210	6,225	3,025	906	900	0
4013 MNTH HLTH 106	42,862	14,005	22,875	0	3,001	2,981	0
40131 MH SERV FND 2936	5,700	4,257	0	0	724	719	0
40132 MHSA EDUC & TRAIN	361	249	0	0	56	56	0
40133 MHSA 2940	254	102	0	0	76	76	0
40134 MHSA 2942	368	125	0	0	122	121	0
4015 AIR POLLUT 130	3,632	855	2,235	0	272	270	0
4019 ENVIR HLTH 108	4,242	1,398	2,128	0	359	357	0
4023 AMBULANCE 108	448	418	0	0	15	15	0
5010 DHHS ADMIN 108	8,506	2,077	5,321	0	556	552	0
5011 WELFARE 108	41,259	7,360	18,090	2,408	4,092	4,064	5,245
5032 INDG BURIAL	79	63	0	0	8	8	0
5033 SR NUTRITON 108	901	317	355	0	115	114	0
5041 JUV CRT WRD	216	198	0	0	9	9	0
5051 VET SERV	905	249	532	0	62	62	0
5061 SR CITIZENS	177	141	0	0	18	18	0
6012 SUPT OF SCH	14	0	0	0	7	7	0
6021 LIBRARY	12,753	3,278	8,513	0	482	480	0
6022 ADULT LIT	405	385	0	0	10	10	0
6023 FAMILY LIT	151	119	0	0	16	16	0
6031 AG EXTENS	2,650	713	1,596	0	171	170	0
7032 COL VET	160	152	0	0	4	4	0
7033 MAX VET	212	204	0	0	4	4	0
7035 WMS VET	264	226	0	0	19	19	0



All Monetary Values Are \$ Dollars

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

Receiving Department	Total	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT	COST PLAN PREP	BUDGET PREP	DHHS--SAWS
110 PUBLIC WORKS 3010	39,517	12,562	18,621	0	4,181	4,153	0
121 BLDG FUND 1080	482	63	0	0	210	209	0
151 FISH/GAME 2078	275	243	0	0	16	16	0
154 PARK REC 7011	307	34	0	0	137	136	0
156 MIGRANT HSE 1075	4,611	2,502	1,203	0	455	451	0
447 SOLID WASTE 4000	3,320	747	532	0	1,024	1,017	0
465 LOCAL TRNSP 4020	578	11	0	0	567	0	0
468 AIRPORT 4001	2,554	1,330	532	0	347	345	0
491 LOC TRAN PL 4022	427	334	0	0	93	0	0
493 TRANSIT AGN 4002	9,799	3,232	5,852	56	659	0	0
496 HISTOR RCRD 7427	30	28	0	0	1	1	0
848 LAFCO 4060	989	912	0	0	77	0	0
878 IHSS PUB AU 7526	662	385	0	0	139	138	0
OUTSIDE AGENCIES	58,975	26,980	16,494	12,694	0	2,807	0
Direct Billed	22,724	0	0	7,724	0	0	0
Total	511,314	157,006	211,150	43,817	35,248	36,434	5,245

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

Receiving Department INSURANCE ADMIN

1021 AUDITOR	0
1022 TREASURER	0
1026 REV/RECOVER	0
1031 CNTY CNSL	0
1040 PERSONNEL	0
1073 MAINTENANCE	0
1074 CUSTODIAN	0
1101 INSURANCE	7,414
1108 IT	0
201 CNTRL SERV	0
1011 BRD OF SUPV	0
1023 ASSESSOR	0
1051 ELECTIONS	0
1092 ADVERTISING	0
1103 EE_BENEFITS	0
1106 SURVERYOR	0
1107 REFUNDS	0
2008 DA SRVP/GRT	0
20131 JUD DIST	0
2014 GRAND JURY	0
2016 DIST ATTN	0
20161 DA WEL/INV	0
20162 DA IND/GAM 2258	0
2017 CHILD SUPP 00125	0
2018 LAW LIBRARY	0
2019 PUBL DEFEND	0
2020 COMMUNICTNS	0
2021 SHERIFF	0
20211 SO BAILIFF	0
20212 SO IND/GAM 2339	0
2031 JAIL	0
2033 FOUTS SPRNG	0
2035 PROBATION	0
20351 PROB IND/GM 2526	0
2036 VICTIM WITN	0
20363 YOUTH OFFEND GNT	0



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

Receiving Department INSURANCE ADMIN

2050 FLD WTR CON	0
2059 AG ADM SERV	0
2060 AG COMM	0
2070 CLERK/RECOR	0
2071 CORONER	0
2076 PLANN/BLDG	0
2077 ANIMAL CTRL	0
2080 TRAPPER	0
2081 OES	0
20811 HOME SECUR	0
2083 PUBLIC ADMN	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
40133 MHSA 2940	0
40134 MHSA 2942	0
4015 AIR POLLUT 130	0
4019 ENVIR HLTH 108	0
4023 AMBULANCE 108	0
5010 DHHS ADMIN 108	0
5011 WELFARE 108	0
5032 INDG BURIAL	0
5033 SR NUTRITON 108	0
5041 JUV CRT WRD	0
5051 VET SERV	0
5061 SR CITIZENS	0
6012 SUPT OF SCH	0
6021 LIBRARY	0
6022 ADULT LIT	0
6023 FAMILY LIT	0
6031 AG EXTENS	0
7032 COL VET	0
7033 MAX VET	0
7035 WMS VET	0



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

Receiving Department	INSURANCE ADMIN
110 PUBLIC WORKS 3010	0
121 BLDG FUND 1080	0
151 FISH/GAME 2078	0
154 PARK REC 7011	0
156 MIGRANT HSE 1075	0
447 SOLID WASTE 4000	0
465 LOCAL TRNSP 4020	0
468 AIRPORT 4001	0
491 LOC TRAN PL 4022	0
493 TRANSIT AGN 4002	0
496 HISTOR RCRD 7427	0
848 LAFCO 4060	0
878 IHSS PUB AU 7526	0
OUTSIDE AGENCIES	0
Direct Billed	15,000
Total	<u>22,414</u>



COLUSA COUNTY
Schedule 4.1 Narrative Description of 2010-2011 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 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 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 2010-2011 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>
\$20,260	#1022-410600	Penalties/Cost	General Govt
\$3,230	#1022-410610	Redemption Fees	General Govt
\$17,280	#1022-421100	Business License	General Govt
\$11,137	#1022-466100	Assmt and Tax Collector Fees	General Govt
\$250	#1022-466104	Title Search Fees	General Govt
\$38,089	#1022-466105	Property Tax Admin Fees	General Govt
\$102,410	#1022-466110	Treasurer's Fees	General Govt
\$1,517	1022-466114	Unsecured Tax Admin	General Govt
\$800	1022-466115	Installment Fees	General Govt
\$300	1022-466116	Bad Check Charge	General Govt
\$425	1022-466117	Public Auction Fees	General Govt
<u>\$195,698</u>	Total Revenue		

DIRECT BILLED

There were no costs direct billed during the 2010-2011 fiscal year.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	403,275			403,275
FIXED ASSETS	0			
Total Deductions:	<u>0</u>			0
BUILDING USE	4,094		4,094	
EQUIPMENT USE	1,544		1,544	
1021 AUDITOR	6,336	878	7,214	
1022 TREASURER		2,199	2,199	
1031 CNTY CNSL		9,139	9,139	
1040 PERSONNEL		4,063	4,063	
1073 MAINTENANCE		2,987	2,987	
1074 CUSTODIAN		7,162	7,162	
1101 INSURANCE		384	384	
1108 IT		5,073	5,073	
201 CNTRL SERV		4,950	4,950	
Total Allocated Additions:	<u>11,974</u>	<u>36,835</u>	<u>48,809</u>	48,809
#410600 PENALTY/COST	(20,260)			
#410610 RDMPT FEES	(3,230)			
#421100 BUSINESS LIC	(17,280)			
#466100 TAX COLL FEE	(11,137)			
#466104 TITLE SEARCH	(250)			
#466105 PROP TX ADM	(38,089)			
#466110 TREAS FEES	(102,410)			
466114 UNSEC TX ADM	(1,517)			
#466115 INSTALL FEE	(800)			
#466116 BAD CK CHARGE	(300)			
#466117 PUBLIC AUC	(425)			
Total Departmental Cost Adjustments:	<u>(195,698)</u>		<u>(195,698)</u>	
Total To Be Allocated:	<u>219,551</u>	<u>36,835</u>	<u>256,386</u>	

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

	Total	General & Admin	CHECK CLEARING	GENERAL GOVT
Wages & Benefits				
SALARIES & WAGES	227,994	0	110,851	117,143
FRINGE BENEFITS	142,859	0	69,458	73,401
Other Expense & Cost				
53060 COMMUNICATIONS	1,107	0	538	569
53090 HOUSEHOLD	77	0	37	40
53100 INSURANCE	4,357	0	2,118	2,239
53121 MAINT-SOFTWARE	3,319	0	3,319	0
53150 MEMBERSHIPS	200	0	100	100
53170 OFFICE EXPENSE	5,806	0	3,301	2,505
53171 POSTAGE	5,925	0	200	5,725
53180 PROF/SPEC SERV	6,003	0	2,502	3,501
53190 PUBL & NOTICES	2,623	0	0	2,623
53230 SPECIAL DEPT EXP	61	0	61	0
53231 SOFTWARE	94	0	94	0
53250 TRANS & TRAVEL	1,971	0	822	1,149
53251 EDUC & TRAINING	879	0	365	514
*FIXED ASSETS	0	0	0	0
Departmental Totals				
Total Expenditures	403,275	0	193,766	209,509
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
#410600 PENALTY/COST	(20,260)	0	0	(20,260)
#410610 RDMPT FEES	(3,230)	0	0	(3,230)
#421100 BUSINESS LIC	(17,280)	0	0	(17,280)
#466100 TAX COLL FEE	(11,137)	0	0	(11,137)
#466104 TITLE SEARCH	(250)	0	0	(250)
#466105 PROP TX ADM	(38,089)	0	0	(38,089)
#466110 TREAS FEES	(102,410)	0	0	(102,410)
466114 UNSEC TX ADM	(1,517)	0	0	(1,517)
#466115 INSTALL FEE	(800)	0	0	(800)
#466116 BAD CK CHARGE	(300)	0	0	(300)
#466117 PUBLIC AUC	(425)	0	0	(425)



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

	Total	General & Admin	CHECK CLEARING	GENERAL GOVT
Functional Cost	207,577	0	193,766	13,811
Allocation Step 1				

Inbound- All Others	11,974	0	5,822	6,152
Unallocated Costs	(19,963)	0	0	(19,963)
1st Allocation	199,588	0	199,588	0
Allocation Step 2				

Inbound- All Others	36,835	0	17,909	18,926
Unallocated Costs	(18,926)	0	0	(18,926)
2nd Allocation	17,909	0	17,909	0
Total For 1010220 1022 TREASURER				

Total Allocated	217,497	0	217,497	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	1,163	7.1197	14,210		14,210		14,210
1022 TREASURER	180	1.1019	2,199		2,199		2,199
1026 REV/RECOVER	93	0.5693	1,136		1,136	111	1,247
1031 CNTY CNSL	103	0.6305	1,258		1,258	123	1,381
1040 PERSONNEL	71	0.4347	868		868	85	953
1073 MAINTENANCE	173	1.0591	2,114		2,114	207	2,321
1074 CUSTODIAN	77	0.4714	941		941	92	1,033
1101 INSURANCE	83	0.5081	1,014		1,014	99	1,113
1108 IT	63	0.3857	770		770	75	845
201 CNTRL SERV	201	1.2305	2,456		2,456	240	2,696
1011 BRD OF SUPV	136	0.8326	1,662		1,662	162	1,824
1023 ASSESSOR	169	1.0346	2,065		2,065	202	2,267
1051 ELECTIONS	168	1.0285	2,053		2,053	201	2,254
1092 ADVERTISING	3	0.0184	37		37	4	41
1103 EE_BENEFITS	20	0.1224	244		244	24	268
1106 SURVERYOR	15	0.0918	183		183	18	201
1107 REFUNDS	20	0.1224	244		244	24	268
2008 DA SRVP/GRT	13	0.0796	159		159	16	175
20131 JUD DIST	56	0.3428	684		684	67	751
2014 GRAND JURY	23	0.1408	281		281	27	308
2016 DIST ATTN	320	1.9590	3,910		3,910	382	4,292
20161 DA WEL/INV	2	0.0122	24		24	2	26
20162 DA IND/GAM 2258	2	0.0122	24		24	2	26
2017 CHILD SUPP 00125	195	1.1938	2,383		2,383	233	2,616
2018 LAW LIBRARY	10	0.0612	122		122	12	134
2019 PUBL DEFEND	60	0.3673	733		733	72	805
2020 COMMUNICTNS	130	0.7958	1,588		1,588	155	1,743
2021 SHERIFF	747	4.5730	9,127		9,127	892	10,019

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
20211 SO BAILIFF	37	0.2265	452		452	44	496
20212 SO IND/GAM 2339	2	0.0122	24		24	2	26
2031 JAIL	468	2.8650	5,718		5,718	559	6,277
2033 FOUTS SPRNG	37	0.2265	452		452	44	496
2035 PROBATION	403	2.4671	4,924		4,924	481	5,405
2036 VICTIM WITN	163	0.9979	1,992		1,992	195	2,187
20363 YOUTH OFFEND GNT	46	0.2816	562		562	55	617
2050 FLD WTR CON	12	0.0735	147		147	14	161
2059 AG ADM SERV	120	0.7346	1,466		1,466	143	1,609
2060 AG COMM	209	1.2795	2,554		2,554	250	2,804
2070 CLERK/RECOR	142	0.8693	1,735		1,735	170	1,905
2071 CORONER	110	0.6734	1,344		1,344	131	1,475
2076 PLANN/BLDG	141	0.8632	1,723		1,723	168	1,891
2077 ANIMAL CTRL	184	1.1264	2,248		2,248	220	2,468
2080 TRAPPER	4	0.0245	49		49	5	54
2081 OES	95	0.5816	1,161		1,161	113	1,274
20811 HOME SECUR	56	0.3428	684		684	67	751
2083 PUBLIC ADMN	23	0.1408	281		281	27	308
4010 BH ADMIN SV 106	99	0.6061	1,210		1,210	118	1,328
4011 SUBST ABUSE 106	263	1.6100	3,213		3,213	314	3,527
4012 HEALTH 108	446	2.7303	5,449		5,449	533	5,982
4013 MNTH HLTH 106	1,800	11.0193	21,993		21,993	2,150	24,143
40131 MH SERV FND 2936	233	1.4264	2,847		2,847	278	3,125
40132 MHSA EDUC & TRAIN 2939	33	0.2020	403		403	39	442
40133 MHSA 2940	10	0.0612	122		122	12	134
40134 MHSA 2942	14	0.0857	171		171	17	188
4015 AIR POLLUT 130	126	0.7714	1,540		1,540	151	1,691
4019 ENVIR HLTH 108	205	1.2550	2,505		2,505	245	2,750



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
4023 AMBULANCE 108	67	0.4102	819		819	80	899
5010 DHHS ADMIN 108	250	1.5305	3,055		3,055	299	3,354
5011 WELFARE 108	834	5.1056	10,190		10,190	996	11,186
5032 INDG BURIAL	9	0.0551	110		110	11	121
5033 SR NUTRITON 108	50	0.3061	611		611	60	671
5041 JUV CRT WRD	33	0.2020	403		403	39	442
5051 VET SERV	38	0.2326	464		464	45	509
5061 SR CITIZENS	12	0.0735	147		147	14	161
6021 LIBRARY	349	2.1365	4,264		4,264	417	4,681
6022 ADULT LIT	33	0.2020	403		403	39	442
6023 FAMILY LIT	16	0.0979	195		195	19	214
6031 AG EXTENS	111	0.6795	1,356		1,356	133	1,489
7032 COL VET	25	0.1530	305		305	30	335
7033 MAX VET	24	0.1469	293		293	29	322
7035 WMS VET	37	0.2265	452		452	44	496
110 PUBLIC WORKS 3010	1,033	6.3238	12,622		12,622	1,234	13,856
121 BLDG FUND 1080	6	0.0367	73		73	7	80
151 FISH/GAME 2078	32	0.1959	391		391	38	429
154 PARK REC 7011	6	0.0367	73		73	7	80
156 MIGRANT HSE 1075	256	1.5672	3,128		3,128	306	3,434
447 SOLID WASTE 4000	125	0.7652	1,527		1,527	149	1,676
465 LOCAL TRNSP 4020	2	0.0122	24		24	2	26
468 AIRPORT 4001	135	0.8264	1,649		1,649	161	1,810
491 LOC TRAN PL 4022	37	0.2265	452		452	44	496
493 TRANSIT AGN 4002	230	1.4080	2,810		2,810	275	3,085
496 HISTOR RCRD 7427	4	0.0245	49		49	5	54
848 LAFCO 4060	57	0.3489	696		696	68	764
878 IHSS PUB AU 7526	27	0.1653	330		330	32	362



All Monetary Values Are \$ Dollars

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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	2,720	16.6517	33,239		33,239	3,254	36,493
SubTotal	16,335	100.0000	199,588		199,588	17,909	217,497
Total	16,335	100.0000	199,588		199,588	17,909	217,497

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	14,210	14,210
1022 TREASURER	2,199	2,199
1026 REV/RECOVER	1,247	1,247
1031 CNTY CNSL	1,381	1,381
1040 PERSONNEL	953	953
1073 MAINTENANCE	2,321	2,321
1074 CUSTODIAN	1,033	1,033
1101 INSURANCE	1,113	1,113
1108 IT	845	845
201 CNTRL SERV	2,696	2,696
1011 BRD OF SUPV	1,824	1,824
1023 ASSESSOR	2,267	2,267
1051 ELECTIONS	2,254	2,254
1092 ADVERTISING	41	41
1103 EE_BENEFITS	268	268
1106 SURVERYOR	201	201
1107 REFUNDS	268	268
2008 DA SRVP/GRT	175	175
20131 JUD DIST	751	751
2014 GRAND JURY	308	308
2016 DIST ATTN	4,292	4,292
20161 DA WEL/INV	26	26
20162 DA IND/GAM 2258	26	26
2017 CHILD SUPP 00125	2,616	2,616
2018 LAW LIBRARY	134	134
2019 PUBL DEFEND	805	805
2020 COMMUNICTNS	1,743	1,743
2021 SHERIFF	10,019	10,019
20211 SO BAILIFF	496	496
20212 SO IND/GAM 2339	26	26
2031 JAIL	6,277	6,277
2033 FOUTS SPRNG	496	496
2035 PROBATION	5,405	5,405
2036 VICTIM WITN	2,187	2,187
20363 YOUTH OFFEND GNT	617	617
2050 FLD WTR CON	161	161



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

Receiving Department	Total	CHECK CLEARING
2059 AG ADM SERV	1,609	1,609
2060 AG COMM	2,804	2,804
2070 CLERK/RECOR	1,905	1,905
2071 CORONER	1,475	1,475
2076 PLANN/BLDG	1,891	1,891
2077 ANIMAL CTRL	2,468	2,468
2080 TRAPPER	54	54
2081 OES	1,274	1,274
20811 HOME SECUR	751	751
2083 PUBLIC ADMN	308	308
4010 BH ADMIN SV 106	1,328	1,328
4011 SUBST ABUSE 106	3,527	3,527
4012 HEALTH 108	5,982	5,982
4013 MNTH HLTH 106	24,143	24,143
40131 MH SERV FND 2936	3,125	3,125
40132 MHSA EDUC & TRAIN	442	442
40133 MHSA 2940	134	134
40134 MHSA 2942	188	188
4015 AIR POLLUT 130	1,691	1,691
4019 ENVIR HLTH 108	2,750	2,750
4023 AMBULANCE 108	899	899
5010 DHHS ADMIN 108	3,354	3,354
5011 WELFARE 108	11,186	11,186
5032 INDG BURIAL	121	121
5033 SR NUTRITON 108	671	671
5041 JUV CRT WRD	442	442
5051 VET SERV	509	509
5061 SR CITIZENS	161	161
6021 LIBRARY	4,681	4,681
6022 ADULT LIT	442	442
6023 FAMILY LIT	214	214
6031 AG EXTENS	1,489	1,489
7032 COL VET	335	335
7033 MAX VET	322	322
7035 WMS VET	496	496
110 PUBLIC WORKS 3010	13,856	13,856
121 BLDG FUND 1080	80	80



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

Receiving Department	Total	CHECK CLEARING
151 FISH/GAME 2078	429	429
154 PARK REC 7011	80	80
156 MIGRANT HSE 1075	3,434	3,434
447 SOLID WASTE 4000	1,676	1,676
465 LOCAL TRNSP 4020	26	26
468 AIRPORT 4001	1,810	1,810
491 LOC TRAN PL 4022	496	496
493 TRANSIT AGN 4002	3,085	3,085
496 HISTOR RCRD 7427	54	54
848 LAFCO 4060	764	764
878 IHSS PUB AU 7526	362	362
OUTSIDE AGENCIES	36,493	36,493
Direct Billed	0	0
Total	<u>217,497</u>	<u>217,497</u>

COLUSA COUNTY
Schedule 5.1 Narrative Description of 2010-2011 Costs to be Allocated
For Department 1026 REVENUE AND RECOVERY

The County Revenue and Recovery department was responsible for the collection of current and past due accounts owed to the County. The allocation of costs related to the collection process was based on actual collections made during the 2010-2011 fiscal year on behalf of various County Departments. Since the department was 100% collections, all costs were allowable.

REVENUE

Revenue, which was recorded on the Revenue and Recovery's revenue accounts that offset expenses, consisted of the following:

<u>Amount</u>	<u>Revenue Acct</u>	<u>Description</u>	<u>Function</u>
<u>\$1,419</u>	All Collector Revenue	Collector Revenue	Collector
<u>\$1,419</u>	Total Revenue Offset		

DIRECT BILLED

There were no costs direct billed during the 2010-2011 fiscal year.

COLUSA COUNTY
Schedule .2 - Costs To Be Allocated
For Department 1026 REV/RECOVER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	81,880			81,880
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING USE	5,399		5,399	
EQUIPMENT USE	616		616	
1021 AUDITOR	1,185	161	1,346	
1022 TREASURER	1,136	111	1,247	
1031 CNTY CNSL		31	31	
1040 PERSONNEL		530	530	
1073 MAINTENANCE		1,347	1,347	
1074 CUSTODIAN		1,141	1,141	
1101 INSURANCE		78	78	
1108 IT		1,442	1,442	
201 CNTRL SERV		2,492	2,492	
Total Allocated Additions:	8,336	7,333	15,669	15,669
COLLECTOR REVENUE	(1,419)			
Total Departmental Cost Adjustments:	(1,419)			(1,419)
Total To Be Allocated:	88,797	7,333		96,130

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1026 REV/RECOVER

	Total	General & Admin	COLLECTOR
Wages & Benefits			
SALARIES & WAGES	41,892	0	41,892
FRINGE BENEFITS	29,171	0	29,171
Other Expense & Cost			
53060 COMMUNICATIONS	494	0	494
53090 HOUSEHOLD	171	0	171
53100 INSURANCE	885	0	885
53120 MAINT OF EQUIP	19	0	19
53121 MAINT OF SOFTWARE	42	0	42
53130 MAINT OF STRU	77	0	77
53140 MEDICAL,DENTAL,LAB	26	0	26
53150 MEMBERSHIPS	410	0	410
53160 MISC EXPENSE	0	0	0
53170 OFFICE EXPENSE	790	0	790
53171 POSTAGE	1,634	0	1,634
53180 PROF/SPEC SERV	153	0	153
53200 RENTS/LEASES	1,258	0	1,258
53231 SOFTWARE	0	0	0
53250 TRANS/TRAV	874	0	874
53251 EDUCATION/TRAINING	0	0	0
53260 UTILITIES	3,984	0	3,984
*FIXED ASSETS	0	0	0
Departmental Totals			
Total Expenditures	81,880	0	81,880
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
COLLECTOR REVENUE	(1,419)	0	(1,419)
Functional Cost	80,461	0	80,461
Allocation Step 1			
Inbound- All Others	8,336	0	8,336
1st Allocation	88,797	0	88,797



COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1026 REV/RECOVER

	Total	General & Admin	COLLECTOR
Allocation Step 2			

Inbound- All Others	7,333	0	7,333
2nd Allocation	7,333	0	7,333
Total For 1010260 1026 REV/RECOVER			

Total Allocated	96,130	0	96,130



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1026 REV/RECOVER

Activity - COLLECTOR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2019 PUBL DEFEND	91	21.8225	19,378		19,378	1,600	20,978
2021 SHERIFF	21	5.0360	4,472		4,472	369	4,841
2035 PROBATION	107	25.6595	22,785		22,785	1,882	24,667
2036 VICTIM WITN	198	47.4820	42,162		42,162	3,482	45,644
SubTotal	417	100.0000	88,797		88,797	7,333	96,130
Total	417	100.0000	88,797		88,797	7,333	96,130

Allocation Basis: NUMBER OF COLLECTIONS PROCESSED PER DEPARTMENT

Allocation Source: REVENUE AND RECOVERY DEPT COLLECTION RECORDS

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1026 REV/RECOVER

Receiving Department	Total	COLLECTOR
2019 PUBL DEFEND	20,978	20,978
2021 SHERIFF	4,841	4,841
2035 PROBATION	24,667	24,667
2036 VICTIM WITN	45,644	45,644
Direct Billed	0	0
Total	96,130	96,130

COLUSA COUNTY
Schedule 6.1 Narrative Description of 2010-2011 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 five 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. The cost related to these functions was for time spent on the unit for negotiations, employee issues, and county code preparation. The costs were allocated to all County Departments based on the number of employee positions in each department.

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.

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 2010-2011 fiscal year was for the time spent providing legal services to the Dept of Health and Human Services\Public Guardian Department #5011 in the amount of \$2,987 and for photo copy reimbursement by the Mental Health Department #4013 in the amount of \$15. The amount Direct Billed by Welfare #5011 was recorded as revenue in the Department's revenue account 1031-466600—Legal Services in the amount of \$2,987. The amount Direct Billed by Mental Health department #4013 was recorded as revenue in the Department's revenue account 1031-468785—Photo Copies Reimb in the amount of \$15.

COST ADJUSTMENT

Revenue: The activity recorded in the County Counsel's revenue account 1031-468785—Photo Copies Reimb in the 2010-2011 fiscal year which offset expenditures as a cost adjustment was for the cost of making photo copies which was reimbursed by outside agencies in the amount of \$71.

Reimbursed Projects: The activity recorded in the County Counsel's Reimbursed Projects account #1031-59390 in the 2010-2011 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 \$155,546.

The total expenditure offset cost adjustment for the 2010-2011 fiscal year was \$155,617.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	678,178			678,178
FIXED ASSETS	(511)			
Total Deductions:	(511)			(511)
BUILDING USE	2,626		2,626	
EQUIPMENT USE	1,870		1,870	
1021 AUDITOR	2,948	395	3,343	
1022 TREASURER	1,258	123	1,381	
1031 CNTY CNSL		89	89	
1040 PERSONNEL		3,048	3,048	
1073 MAINTENANCE		5,870	5,870	
1074 CUSTODIAN		8,698	8,698	
1101 INSURANCE		3,445	3,445	
1108 IT		3,559	3,559	
201 CNTRL SERV		1,539	1,539	
Total Allocated Additions:	8,702	26,766	35,468	35,468
#466600 REV	(71)			
#59390 REIMB 53180	(155,546)			
Total Departmental Cost Adjustments:	(155,617)			(155,617)
Total To Be Allocated:	530,752	26,766		557,518

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 & WAGES	302,668	0	68,503	190,104	6,508
FRINGE BENEFITS	148,524	15,780	33,829	79,671	2,912
Other Expense & Cost					
3060 COMMUNICATIONS	4,594	4,594	0	0	0
3100 INSURANCE	39,104	39,104	0	0	0
3120 MAINT EQUIP	121	121	0	0	0
3121 MAINT SOFTWARE	63	63	0	0	0
3150 MEMBERSHIPS	3,299	3,299	0	0	0
3170 OFFICE EXP	13,800	13,729	0	0	0
3171 POSTAGE	589	589	0	0	0
3180 PROF SERV	159,843	2	4,295	0	0
3190 PUBL/NOTICE	456	0	456	0	0
3230 SPEC DEPT EXP	0	0	0	0	0
3231 SOFTWARE	0	0	0	0	0
3250 TRANS/TRAVEL	3,361	3,361	0	0	0
3251 EDUC/TRAVEL	1,245	1,245	0	0	0
*FIXED ASSETS	511	511	0	0	0
Departmental Totals					
Total Expenditures	678,178	82,398	107,083	269,775	9,420
Deductions					
Total Deductions	(511)	(511)	0	0	0
Cost Adjustments					
#466600 REV	(71)	0	0	0	0
#59390 REIMB 53180	(155,546)	0	0	0	0
Functional Cost	522,050	81,887	107,083	269,775	9,420
Allocation Step 1					
Inbound- All Others	8,702	0	1,970	5,465	187
Reallocate Admin Costs		(81,887)	18,534	51,432	1,761
Unallocated Costs	(64,762)	0	0	0	0
1st Allocation	465,990	0	127,587	326,672	11,368



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	26,766	0	6,058	16,811	576
Unallocated Costs	(3,303)	0	0	0	0
2nd Allocation	23,463	0	6,058	16,811	576
Total For 1010310 1031 CNTY CNSL					
Total Allocated	489,453	0	133,645	343,483	11,944



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

	CCEA UNIT	CCMC UNIT	CDSA UNIT	NON-CO LEGAL SERV	GENERAL GOVT
Wages & Benefits					

SALARIES & WAGES	208	0	0	0	37,345
FRINGE BENEFITS	93	0	0	0	16,239
Other Expense & Cost					

3060 COMMUNICATIONS	0	0	0	0	0
3100 INSURANCE	0	0	0	0	0
3120 MAINT EQUIP	0	0	0	0	0
3121 MAINT SOFTWARE	0	0	0	0	0
3150 MEMBERSHIPS	0	0	0	0	0
3170 OFFICE EXP	0	0	0	71	0
3171 POSTAGE	0	0	0	0	0
3180 PROF SERV	0	0	0	155,546	0
3190 PUBL/NOTICE	0	0	0	0	0
3230 SPEC DEPT EXP	0	0	0	0	0
3231 SOFTWARE	0	0	0	0	0
3250 TRANS/TRAVEL	0	0	0	0	0
3251 EDUC/TRAVEL	0	0	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					

Total Expenditures	301	0	0	155,617	53,584
Deductions					

Total Deductions	0	0	0	0	0
Cost Adjustments					

#466600 REV	0	0	0	(71)	0
#59390 REIMB 53180	0	0	0	(155,546)	0
Functional Cost	301	0	0	0	53,584
Allocation Step 1					

Inbound- All Others	6	0	0	0	1,074
Reallocate Admin Costs	56	0	0	0	10,104
Unallocated Costs	0	0	0	0	(64,762)
1st Allocation	363	0	0	0	0



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

	CCEA UNIT	CCMC UNIT	CDSA UNIT	NON-CO LEGAL SERV	GENERAL GOVT
Allocation Step 2					
Inbound- All Others	18	0	0	0	3,303
Unallocated Costs	0	0	0	0	(3,303)
2nd Allocation	18	0	0	0	0
Total For 1010310 1031 CNTY CNSL					
Total Allocated	381	0	0	0	0



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	11,128	4.1249	5,263		5,263		5,263
1022 TREASURER	5,350	1.9831	2,530		2,530		2,530
1040 PERSONNEL	4,563	1.6914	2,158		2,158	109	2,267
1101 INSURANCE	13,451	4.9860	6,361		6,361	322	6,683
1108 IT	24	0.0089	11		11	1	12
201 CNTRL SERV	1,078	0.3996	510		510	26	536
1023 ASSESSOR	19,411	7.1953	9,180		9,180	464	9,644
1051 ELECTIONS	572	0.2120	271		271	14	285
2014 GRAND JURY	395	0.1464	187		187	9	196
2016 DIST ATTN	1,660	0.6153	785		785	40	825
2017 CHILD SUPP 00125	785	0.2910	371		371	19	390
2019 PUBL DEFEND	760	0.2817	359		359	18	377
2021 SHERIFF	5,669	2.1014	2,681		2,681	136	2,817
2031 JAIL	23,269	8.6253	11,005		11,005	557	11,562
2035 PROBATION	7,888	2.9239	3,731		3,731	189	3,920
2059 AG ADM SERV	106	0.0393	50		50	3	53
2060 AG COMM	3,585	1.3289	1,695		1,695	86	1,781
2070 CLERK/RECOR	2,892	1.0720	1,368		1,368	69	1,437
2076 PLANN/BLDG	29,828	11.0566	14,107		14,107	713	14,820
4011 SUBST ABUSE 106	8,807	3.2646	4,165		4,165	211	4,376
4012 HEALTH 108	2,298	0.8518	1,087		1,087	55	1,142
4013 MNTH HLTH 106	25,143	9.3200	11,891		11,891	601	12,492
40131 MH SERV FND 2936	2,040	0.7562	965		965	49	1,014
4015 AIR POLLUT 130	1,185	0.4393	560		560	28	588
4019 ENVIR HLTH 108	586	0.2172	277		277	14	291
5010 DHHS ADMIN 108	3,831	1.4201	1,812		1,812	92	1,904
5011 WELFARE 108	38,357	14.2181	18,141		18,141	917	19,058
5033 SR NUTRITON 108	66	0.0245	31		31	2	33



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
5051 VET SERV	3,231	1.1977	1,528		1,528	77	1,605
6021 LIBRARY	1,126	0.4174	533		533	27	560
7034 PRIN VET	472	0.1750	223		223	11	234
7035 WMS VET	2,091	0.7751	989		989	50	1,039
110 PUBLIC WORKS 3010	41,548	15.4009	19,650		19,650	992	20,642
156 MIGRANT HSE 1075	170	0.0630	80		80	4	84
447 SOLID WASTE 4000	144	0.0534	68		68	3	71
468 AIRPORT 4001	3,154	1.1691	1,492		1,492	75	1,567
493 TRANSIT AGN 4002	82	0.0304	39		39	2	41
878 IHSS PUB AU 7526	72	0.0267	34		34	2	36
OUTSIDE AGENCIES	2,958	1.0965	1,399		1,399	71	1,470
SubTotal	269,775	100.0000	127,587		127,587	6,058	133,645
Total	269,775	100.0000	127,587		127,587	6,058	133,645

Allocation Basis: PERCENT OF LEGAL SERV TIME PER DEPT

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	11,128	4.1249	13,475		13,475		13,475
1022 TREASURER	5,350	1.9831	6,478		6,478		6,478
1040 PERSONNEL	4,563	1.6914	5,525		5,525	303	5,828
1101 INSURANCE	13,451	4.9860	16,288		16,288	893	17,181
1108 IT	24	0.0089	29		29	2	31
201 CNTRL SERV	1,078	0.3996	1,305		1,305	72	1,377
1023 ASSESSOR	19,411	7.1953	23,505		23,505	1,288	24,793
1051 ELECTIONS	572	0.2120	693		693	38	731
2014 GRAND JURY	395	0.1464	478		478	26	504
2016 DIST ATTN	1,660	0.6153	2,010		2,010	110	2,120
2017 CHILD SUPP 00125	785	0.2910	951		951	52	1,003
2019 PUBL DEFEND	760	0.2817	920		920	50	970
2021 SHERIFF	5,669	2.1014	6,865		6,865	376	7,241
2031 JAIL	23,269	8.6253	28,177		28,177	1,544	29,721
2035 PROBATION	7,888	2.9239	9,552		9,552	524	10,076
2059 AG ADM SERV	106	0.0393	128		128	7	135
2060 AG COMM	3,585	1.3289	4,341		4,341	238	4,579
2070 CLERK/RECOR	2,892	1.0720	3,502		3,502	192	3,694
2076 PLANN/BLDG	29,828	11.0566	36,119		36,119	1,980	38,099
4011 SUBST ABUSE 106	8,807	3.2646	10,664		10,664	585	11,249
4012 HEALTH 108	2,298	0.8518	2,783		2,783	153	2,936
4013 MNTH HLTH 106	25,143	9.3200	30,446	-15	30,431	1,669	32,100
40131 MH SERV FND 2936	2,040	0.7562	2,470		2,470	135	2,605
4015 AIR POLLUT 130	1,185	0.4393	1,435		1,435	79	1,514
4019 ENVIR HLTH 108	586	0.2172	710		710	39	749
5010 DHHS ADMIN 108	3,831	1.4201	4,639		4,639	254	4,893
5011 WELFARE 108	38,357	14.2181	46,447	-2,987	43,460	2,546	46,006
5033 SR NUTRITON 108	66	0.0245	80		80	4	84



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
5051 VET SERV	3,231	1.1977	3,912		3,912	214	4,126
6021 LIBRARY	1,126	0.4174	1,363		1,363	75	1,438
7034 PRIN VET	472	0.1750	572		572	31	603
7035 WMS VET	2,091	0.7751	2,532		2,532	139	2,671
110 PUBLIC WORKS 3010	41,548	15.4009	50,311		50,311	2,757	53,068
156 MIGRANT HSE 1075	170	0.0630	206		206	11	217
447 SOLID WASTE 4000	144	0.0534	174		174	10	184
468 AIRPORT 4001	3,154	1.1691	3,819		3,819	209	4,028
493 TRANSIT AGN 4002	82	0.0304	99		99	5	104
878 IHSS PUB AU 7526	72	0.0267	87		87	5	92
OUTSIDE AGENCIES	2,958	1.0965	3,582		3,582	196	3,778
SubTotal	269,775	100.0000	326,672	-3,002	323,670	16,811	340,481
Direct Billed				3,002	3,002		3,002
Total	269,775	100.0000	326,672		326,672	16,811	343,483

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
1021 AUDITOR	101,000	2.5374	288		288		288
1022 TREASURER	44,629	1.1212	127		127		127
1026 REV/RECOVER	10,000	0.2512	29		29		29
1031 CNTY CNSL	30,000	0.7537	86		86		86
1040 PERSONNEL	28,000	0.7034	80		80	4	84
1073 MAINTENANCE	31,279	0.7858	89		89	5	94
1074 CUSTODIAN	26,353	0.6621	75		75	4	79
1101 INSURANCE	18,500	0.4648	53		53	3	56
1108 IT	30,500	0.7662	87		87	5	92
201 CNTRL SERV	20,000	0.5024	57		57	3	60
1011 BRD OF SUPV	50,000	1.2561	143		143	8	151
1023 ASSESSOR	110,000	2.7635	314		314	17	331
1051 ELECTIONS	29,000	0.7286	83		83	4	87
1106 SURVERYOR	10,000	0.2512	29		29	2	31
2008 DA SRVP/GRT	2,000	0.0502	6		6		6
2016 DIST ATTN	81,900	2.0575	234		234	12	246
20161 DA WEL/INV	100	0.0025					
20162 DA IND/GAM 2258	5,000	0.1256	14		14	1	15
2017 CHILD SUPP 00125	70,000	1.7586	200		200	11	211
2020 COMMUNICTNS	90,000	2.2610	257		257	14	271
2021 SHERIFF	355,361	8.9275	1,015		1,015	54	1,069
20211 SO BAILIFF	25,000	0.6281	71		71	4	75
20212 SO IND/GAM 2339	20,000	0.5024	57		57	3	60
2031 JAIL	189,859	4.7697	542		542	29	571
2035 PROBATION	168,630	4.2364	482		482	26	508
2036 VICTIM WITN	11,000	0.2763	31		31	2	33
20363 YOUTH OFFEND GNT	10,000	0.2512	29		29	2	31
2059 AG ADM SERV	47,394	1.1907	135		135	7	142



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
2060 AG COMM	57,500	1.4445	164		164	9	173
2070 CLERK/RECOR	49,000	1.2310	140		140	7	147
2071 CORONER	10,000	0.2512	29		29	2	31
2076 PLANN/BLDG	48,368	1.2151	138		138	7	145
2077 ANIMAL CTRL	30,000	0.7537	86		86	5	91
2081 OES	11,150	0.2801	32		32	2	34
2083 PUBLIC ADMN	704	0.0177	2		2		2
4010 BH ADMIN SV 106	40,000	1.0049	114		114	6	120
4011 SUBST ABUSE 106	30,000	0.7537	86		86	5	91
4012 HEALTH 108	117,000	2.9393	334		334	18	352
4013 MNTH HLTH 106	430,000	10.8030	1,226		1,226	60	1,286
4015 AIR POLLUT 130	42,000	1.0551	120		120	6	126
4019 ENVIR HLTH 108	40,000	1.0049	114		114	6	120
5010 DHHS ADMIN 108	100,000	2.5122	286		286	15	301
5011 WELFARE 108	340,000	8.5416	971		971	52	1,023
5033 SR NUTRITON 108	6,667	0.1675	19		19	1	20
5051 VET SERV	10,000	0.2512	29		29	2	31
6021 LIBRARY	160,000	4.0196	457		457	24	481
6031 AG EXTENS	30,000	0.7537	86		86	5	91
110 PUBLIC WORKS 3010	350,000	8.7929	1,000		1,000	53	1,053
156 MIGRANT HSE 1075	22,606	0.5679	65		65	3	68
447 SOLID WASTE 4000	10,000	0.2512	29		29	2	31
468 AIRPORT 4001	10,000	0.2512	29		29	2	31
493 TRANSIT AGN 4002	110,000	2.7635	314		314	17	331
OUTSIDE AGENCIES	310,000	7.7880	885		885	47	932
SubTotal	3,980,500	100.0000	11,368		11,368	576	11,944
Total	3,980,500	100.0000	11,368		11,368	576	11,944



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

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 1031 CNTY CNSL

Activity - CCEA UNIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	85,000	3.8307	14		14		14
1022 TREASURER	25,333	1.1417	4		4		4
1026 REV/RECOVER	10,000	0.4507	2		2		2
1031 CNTY CNSL	20,000	0.9013	3		3		3
1040 PERSONNEL	20,000	0.9013	3		3		3
1073 MAINTENANCE	20,748	0.9350	3		3		3
1074 CUSTODIAN	20,000	0.9013	3		3		3
1101 INSURANCE	15,000	0.6760	2		2		2
1108 IT	20,000	0.9013	3		3		3
201 CNTRL SERV	20,000	0.9013	3		3		3
1023 ASSESSOR	80,000	3.6053	13		13	1	14
1051 ELECTIONS	19,000	0.8563	3		3		3
2008 DA SRVP/GRT	2,000	0.0901					
2016 DIST ATTN	43,900	1.9784	7		7		7
20162 DA IND/GAM 2258	3,500	0.1577	1		1		1
2017 CHILD SUPP 00125	50,000	2.2533	8		8		8
2021 SHERIFF	5,000	0.2253	1		1		1
2031 JAIL	5,000	0.2253	1		1		1
2035 PROBATION	50,000	2.2533	8		8		8
2036 VICTIM WITN	10,500	0.4732	2		2		2
2059 AG ADM SERV	30,000	1.3520	5		5		5
2060 AG COMM	60,000	2.7040	10		10	1	11
2070 CLERK/RECOR	39,000	1.7576	6		6		6
2076 PLANN/BLDG	39,252	1.7690	6		6		6
4010 BH ADMIN SV 106	10,000	0.4507	2		2		2
4011 SUBST ABUSE 106	30,000	1.3520	5		5		5
4012 HEALTH 108	107,000	4.8221	18		18	1	19
4013 MNTH HLTH 106	380,000	17.1257	64		64	7	71



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
40131 MH SERV FND 2936	30,000	1.3520	5		5		5
4015 AIR POLLUT 130	42,000	1.8928	7		7		7
4019 ENVIR HLTH 108	30,000	1.3520	5		5		5
5010 DHHS ADMIN 108	70,000	3.1547	11		11	1	12
5011 WELFARE 108	330,000	14.8720	54		54	3	57
5033 SR NUTRITON 108	6,700	0.3019	1		1		1
6021 LIBRARY	50,000	2.2533	8		8		8
6031 AG EXTENS	30,000	1.3520	5		5		5
110 PUBLIC WORKS 3010	290,000	13.0693	47		47	3	50
156 MIGRANT HSE 1075	10,000	0.4507	2		2		2
447 SOLID WASTE 4000	10,000	0.4507	2		2		2
493 TRANSIT AGN 4002	100,000	4.5067	16		16	1	17
SubTotal	2,218,933	100.0000	363		363	18	381
Total	2,218,933	100.0000	363		363	18	381

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
Activity has no Allocatable Costs							
SubTotal							
Total							

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	19,040	5,263	13,475	288	14	0	0
1022 TREASURER	9,139	2,530	6,478	127	4	0	0
1026 REV/RECOVER	31	0	0	29	2	0	0
1031 CNTY CNSL	89	0	0	86	3	0	0
1040 PERSONNEL	8,182	2,267	5,828	84	3	0	0
1073 MAINTENANCE	97	0	0	94	3	0	0
1074 CUSTODIAN	82	0	0	79	3	0	0
1101 INSURANCE	23,922	6,683	17,181	56	2	0	0
1108 IT	138	12	31	92	3	0	0
201 CNTRL SERV	1,976	536	1,377	60	3	0	0
1011 BRD OF SUPV	151	0	0	151	0	0	0
1023 ASSESSOR	34,782	9,644	24,793	331	14	0	0
1051 ELECTIONS	1,106	285	731	87	3	0	0
1106 SURVERYOR	31	0	0	31	0	0	0
2008 DA SRVP/GRT	6	0	0	6	0	0	0
2014 GRAND JURY	700	196	504	0	0	0	0
2016 DIST ATTN	3,198	825	2,120	246	7	0	0
20162 DA IND/GAM 2258	16	0	0	15	1	0	0
2017 CHILD SUPP 00125	1,612	390	1,003	211	8	0	0
2019 PUBL DEFEND	1,347	377	970	0	0	0	0
2020 COMMUNICTNS	271	0	0	271	0	0	0
2021 SHERIFF	11,128	2,817	7,241	1,069	1	0	0
20211 SO BAILIFF	75	0	0	75	0	0	0
20212 SO IND/GAM 2339	60	0	0	60	0	0	0
2031 JAIL	41,855	11,562	29,721	571	1	0	0
2035 PROBATION	14,512	3,920	10,076	508	8	0	0
2036 VICTIM WITN	35	0	0	33	2	0	0
20363 YOUTH OFFEND GNT	31	0	0	31	0	0	0
2059 AG ADM SERV	335	53	135	142	5	0	0
2060 AG COMM	6,544	1,781	4,579	173	11	0	0
2070 CLERK/RECOR	5,284	1,437	3,694	147	6	0	0
2071 CORONER	31	0	0	31	0	0	0
2076 PLANN/BLDG	53,070	14,820	38,099	145	6	0	0
2077 ANIMAL CTRL	91	0	0	91	0	0	0
2081 OES	34	0	0	34	0	0	0
2083 PUBLIC ADMN	2	0	0	2	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
4010 BH ADMIN SV 106	122	0	0	120	2	0	0
4011 SUBST ABUSE 106	15,721	4,376	11,249	91	5	0	0
4012 HEALTH 108	4,449	1,142	2,936	352	19	0	0
4013 MNTH HLTH 106	45,949	12,492	32,100	1,286	71	0	0
40131 MH SERV FND 2936	3,624	1,014	2,605	0	5	0	0
4015 AIR POLLUT 130	2,235	588	1,514	126	7	0	0
4019 ENVIR HLTH 108	1,165	291	749	120	5	0	0
5010 DHHS ADMIN 108	7,110	1,904	4,893	301	12	0	0
5011 WELFARE 108	66,144	19,058	46,006	1,023	57	0	0
5033 SR NUTRITON 108	138	33	84	20	1	0	0
5051 VET SERV	5,762	1,605	4,126	31	0	0	0
6021 LIBRARY	2,487	560	1,438	481	8	0	0
6031 AG EXTENS	96	0	0	91	5	0	0
7034 PRIN VET	837	234	603	0	0	0	0
7035 WMS VET	3,710	1,039	2,671	0	0	0	0
110 PUBLIC WORKS 3010	74,813	20,642	53,068	1,053	50	0	0
156 MIGRANT HSE 1075	371	84	217	68	2	0	0
447 SOLID WASTE 4000	288	71	184	31	2	0	0
468 AIRPORT 4001	5,626	1,567	4,028	31	0	0	0
493 TRANSIT AGN 4002	493	41	104	331	17	0	0
878 IHSS PUB AU 7526	128	36	92	0	0	0	0
OUTSIDE AGENCIES	6,180	1,470	3,778	932	0	0	0
Direct Billed	3,002	0	3,002	0	0	0	0
Total	489,453	133,645	343,483	11,944	381	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
1026 REV/RECOVER	0
1031 CNTY CNSL	0
1040 PERSONNEL	0
1073 MAINTENANCE	0
1074 CUSTODIAN	0
1101 INSURANCE	0
1108 IT	0
201 CNTRL SERV	0
1011 BRD OF SUPV	0
1023 ASSESSOR	0
1051 ELECTIONS	0
1106 SURVERYOR	0
2008 DA SRVP/GRT	0
2014 GRAND JURY	0
2016 DIST ATTN	0
20162 DA IND/GAM 2258	0
2017 CHILD SUPP 00125	0
2019 PUBL DEFEND	0
2020 COMMUNICTNS	0
2021 SHERIFF	0
20211 SO BAILIFF	0
20212 SO IND/GAM 2339	0
2031 JAIL	0
2035 PROBATION	0
2036 VICTIM WITN	0
20363 YOUTH OFFEND GNT	0
2059 AG ADM SERV	0
2060 AG COMM	0
2070 CLERK/RECOR	0
2071 CORONER	0
2076 PLANN/BLDG	0
2077 ANIMAL CTRL	0
2081 OES	0
2083 PUBLIC ADMN	0



All Monetary Values Are \$ Dollars

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

Receiving Department	NON-CO LEGAL SERV
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
4015 AIR POLLUT 130	0
4019 ENVIR HLTH 108	0
5010 DHHS ADMIN 108	0
5011 WELFARE 108	0
5033 SR NUTRITON 108	0
5051 VET SERV	0
6021 LIBRARY	0
6031 AG EXTENS	0
7034 PRIN VET	0
7035 WMS VET	0
110 PUBLIC WORKS 3010	0
156 MIGRANT HSE 1075	0
447 SOLID WASTE 4000	0
468 AIRPORT 4001	0
493 TRANSIT AGN 4002	0
878 IHSS PUB AU 7526	0
OUTSIDE AGENCIES	0
Direct Billed	0
Total	<u>0</u>



COLUSA COUNTY
Schedule 7.1 Narrative Description of 2010-2011 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, conflict facilitating, and personnel administration such as training, employee awards, performance evaluations, etc. All the costs related to the Personnel Department were allowable and were divided into two different functions.

GENERAL PERSONNEL

The General Personnel function was for the time spent on the performance of all Personnel administrative duties related to this department. The allocation of costs related to the General Personnel function was based on the number of employee positions in each County department as of June 30, 2011.

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.

REVENUE

There was no revenue recorded in the Personnel Department's revenue accounts in the 2010-2011 fiscal year.

COST ADJUSTMENTS

The Personnel Department had no cost adjustments for the 2010-2011 fiscal year.

DIRECT BILLED

There were no direct billings recorded in the Personnel Department's Reimbursed Projects account #1040-59390 for the 2010-2011 fiscal year.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	245,607			245,607
FIXED ASSETS	(7,394)			
Total Deductions:	(7,394)			(7,394)
BUILDING USE	2,983		2,983	
EQUIPMENT USE	379		379	
1021 AUDITOR	2,205	296	2,501	
1022 TREASURER	868	85	953	
1031 CNTY CNSL	7,766	416	8,182	
1040 PERSONNEL		1,483	1,483	
1073 MAINTENANCE		18,741	18,741	
1074 CUSTODIAN		9,260	9,260	
1101 INSURANCE		72	72	
1108 IT		4,354	4,354	
201 CNTRL SERV		4,812	4,812	
Total Allocated Additions:	14,201	39,519	53,720	53,720
59390 REVENUE OFFSET	0			
Total Departmental Cost Adjustments:	0			0
Total To Be Allocated:	252,414	39,519		291,933

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

	Total	General & Admin	GENERAL PERSONNEL	PERSONNEL SERVICE
Wages & Benefits				

SALARIES & WAGES	148,053	21,247	75,291	51,515
Other Expense & Cost				

BENEFITS	69,121	10,076	35,593	23,452
510321 RETR HLTH-OPEB	3,360	0	3,360	0
53060 COMMUNICATIONS	1,660	0	1,660	0
53100 INSURANCE	817	0	817	0
53120 MAINT-EQUIP	0	0	0	0
53121 MAINT-SOFTWARE	83	0	83	0
53150 MEMBERSHIPS	5,401	0	5,401	0
53170 OFFICE EXPENSE	3,185	0	3,185	0
53171 POSTAGE	680	0	680	0
53180 PROF SPEC SERV	1,279	0	1,279	0
53190 PUBL & LEGAL NOTCE	1,779	0	1,779	0
53210 RENTS/LEASE EQUIP	0	0	0	0
53230 SPEC DEPT EXP	92	0	92	0
53231 SOFTWARE	47	0	47	0
53250 TRANS/TRAVEL	1,853	0	1,853	0
53251 EDUC & TRAIN	803	0	803	0
*FIXED ASSETS	7,394	7,394	0	0
Departmental Totals				

Total Expenditures	245,607	38,717	131,923	74,967
Deductions				

Total Deductions	(7,394)	(7,394)	0	0
Cost Adjustments				

59390 REVENUE OFFSET	0	0	0	0
 Functional Cost	 238,213	 31,323	 131,923	 74,967
Allocation Step 1				

Inbound- All Others	14,201	2,038	7,222	4,941
Reallocate Admin Costs		(33,361)	19,808	13,553
1st Allocation	252,414	0	158,953	93,461



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

	Total	General & Admin	GENERAL PERSONNEL	PERSONNEL SERVICE
Allocation Step 2				
Inbound- All Others	39,519	5,671	20,097	13,751
Reallocate Admin Costs		(5,671)	3,367	2,304
2nd Allocation	39,519	0	23,464	16,055
Total For 1010400 1040 PERSONNEL				
Total Allocated	291,933	0	182,417	109,516



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	101,000	3.3661	5,351		5,351		5,351
1022 TREASURER	44,629	1.4874	2,364		2,364		2,364
1026 REV/RECOVER	10,000	0.3333	530		530		530
1031 CNTY CNSL	30,000	0.9998	1,589		1,589		1,589
1040 PERSONNEL	28,000	0.9332	1,483		1,483		1,483
1073 MAINTENANCE	31,279	1.0425	1,657		1,657	263	1,920
1074 CUSTODIAN	26,353	0.8783	1,396		1,396	222	1,618
1101 INSURANCE	18,500	0.6166	980		980	156	1,136
1108 IT	30,500	1.0165	1,616		1,616	257	1,873
201 CNTRL SERV	20,000	0.6666	1,060		1,060	168	1,228
1023 ASSESSOR	110,000	3.6661	5,827		5,827	926	6,753
1051 ELECTIONS	29,000	0.9665	1,536		1,536	244	1,780
2008 DA SRVP/GRT	2,000	0.0667	106		106	17	123
2016 DIST ATTN	81,900	2.7295	4,339		4,339	690	5,029
20161 DA WEL/INV	100	0.0033	5		5	1	6
20162 DA IND/GAM 2258	5,000	0.1666	265		265	42	307
2017 CHILD SUPP 00125	10,000	0.3333	530		530	84	614
2020 COMMUNICTNS	90,000	2.9995	4,768		4,768	758	5,526
2021 SHERIFF	355,361	11.8434	18,825		18,825	2,992	21,817
20211 SO BAILIFF	25,000	0.8332	1,324		1,324	210	1,534
20212 SO IND/GAM 2339	20,000	0.6666	1,060		1,060	168	1,228
2031 JAIL	189,859	6.3276	10,058		10,058	1,599	11,657
2035 PROBATION	168,630	5.6201	8,933		8,933	1,420	10,353
2036 VICTIM WITN	11,000	0.3666	583		583	93	676
20363 YOUTH OFFEND GNT	10,000	0.3333	530		530	84	614
2059 AG ADM SERV	47,394	1.5795	2,511		2,511	399	2,910
2060 AG COMM	57,500	1.9163	3,046		3,046	484	3,530
2070 CLERK/RECOR	49,000	1.6331	2,596		2,596	413	3,009



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	0.3333	530		530	84	614
2076 PLANN/BLDG	48,368	1.6120	2,562		2,562	407	2,969
2077 ANIMAL CTRL	30,000	0.9998	1,589		1,589	253	1,842
2081 OES	11,150	0.3716	591		591	94	685
2083 PUBLIC ADMN	704	0.0235	37		37	6	43
4010 BH ADMIN SV 106	40,000	1.3331	2,119		2,119	337	2,456
4011 SUBST ABUSE 106	30,000	0.9998	1,589		1,589	253	1,842
4012 HEALTH 108	117,000	3.8994	6,198		6,198	985	7,183
4013 MNTH HLTH 106	430,000	14.3307	22,779		22,779	3,619	26,398
4015 AIR POLLUT 130	42,000	1.3998	2,225		2,225	354	2,579
4019 ENVIR HLTH 108	40,000	1.3331	2,119		2,119	337	2,456
5010 DHHS ADMIN 108	10,000	0.3333	530		530	84	614
5033 SR NUTRITON 108	6,667	0.2222	353		353	56	409
5051 VET SERV	10,000	0.3333	530		530	84	614
6021 LIBRARY	160,000	5.3324	8,476		8,476	1,347	9,823
6031 AG EXTENS	30,000	0.9998	1,589		1,589	253	1,842
110 PUBLIC WORKS 3010	350,000	11.6647	18,541		18,541	2,947	21,488
156 MIGRANT HSE 1075	22,606	0.7534	1,198		1,198	190	1,388
447 SOLID WASTE 4000	10,000	0.3333	530		530	84	614
SubTotal	3,000,500	100.0000	158,953		158,953	23,464	182,417
Total	3,000,500	100.0000	158,953		158,953	23,464	182,417

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	2,167	2.8906	2,702		2,702		2,702
1022 TREASURER	1,363	1.8181	1,699		1,699		1,699
1031 CNTY CNSL	1,170	1.5607	1,459		1,459		1,459
1073 MAINTENANCE	73	0.0974	91		91	17	108
1074 CUSTODIAN	904	1.2059	1,127		1,127	207	1,334
1101 INSURANCE	116	0.1547	145		145	27	172
1023 ASSESSOR	1,872	2.4971	2,334		2,334	428	2,762
2016 DIST ATTN	2,496	3.3295	3,112		3,112	570	3,682
2017 CHILD SUPP 00125	224	0.2988	279		279	51	330
2020 COMMUNICTNS	1,978	2.6385	2,466		2,466	452	2,918
2021 SHERIFF	5,916	7.8915	7,375		7,375	1,352	8,727
20211 SO BAILIFF	1,069	1.4260	1,333		1,333	244	1,577
2035 PROBATION	8,474	11.3036	10,564		10,564	1,936	12,500
2036 VICTIM WITN	1,136	1.5153	1,416		1,416	260	1,676
2059 AG ADM SERV	1,123	1.4980	1,400		1,400	257	1,657
2060 AG COMM	1,312	1.7501	1,636		1,636	300	1,936
2070 CLERK/RECOR	1,179	1.5727	1,470		1,470	269	1,739
2076 PLANN/BLDG	1,343	1.7915	1,674		1,674	307	1,981
2077 ANIMAL CTRL	175	0.2334	218		218	40	258
4010 BH ADMIN SV 106	5,101	6.8043	6,359		6,359	1,166	7,525
4011 SUBST ABUSE 106	553	0.7377	689		689	126	815
4012 HEALTH 108	5,186	6.9177	6,465		6,465	1,185	7,650
4013 MNTH HLTH 106	9,232	12.3146	11,511		11,511	2,109	13,620
4015 AIR POLLUT 130	308	0.4108	384		384	70	454
4019 ENVIR HLTH 108	294	0.3922	367		367	67	434
5010 DHHS ADMIN 108	5,984	7.9822	7,460		7,460	1,367	8,827
5011 WELFARE 108	1,870	2.4944	2,331		2,331	427	2,758
6021 LIBRARY	4,896	6.5309	6,104		6,104	1,119	7,223



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
110 PUBLIC WORKS 3010	7,219	9.6296	9,000		9,000	1,649	10,649
156 MIGRANT HSE 1075	73	0.0974	91		91	17	108
447 SOLID WASTE 4000	14	0.0187	17		17	3	20
468 AIRPORT 4001	102	0.1361	127		127	23	150
OUTSIDE AGENCIES	45	0.0600	56		56	10	66
SubTotal	74,967	100.0000	93,461		93,461	16,055	109,516
Total	74,967	100.0000	93,461		93,461	16,055	109,516

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

Allocation Source: PERSONNEL DEPT EMPLOYEE TIME RECORDS

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

Receiving Department	Total	GENERAL PERSONNEL SERVICE	
1021 AUDITOR	8,053	5,351	2,702
1022 TREASURER	4,063	2,364	1,699
1026 REV/RECOVER	530	530	0
1031 CNTY CNSL	3,048	1,589	1,459
1040 PERSONNEL	1,483	1,483	0
1073 MAINTENANCE	2,028	1,920	108
1074 CUSTODIAN	2,952	1,618	1,334
1101 INSURANCE	1,308	1,136	172
1108 IT	1,873	1,873	0
201 CNTRL SERV	1,228	1,228	0
1023 ASSESSOR	9,515	6,753	2,762
1051 ELECTIONS	1,780	1,780	0
2008 DA SRVP/GRT	123	123	0
2016 DIST ATTN	8,711	5,029	3,682
20161 DA WEL/INV	6	6	0
20162 DA IND/GAM 2258	307	307	0
2017 CHILD SUPP 00125	944	614	330
2020 COMMUNICTNS	8,444	5,526	2,918
2021 SHERIFF	30,544	21,817	8,727
20211 SO BAILIFF	3,111	1,534	1,577
20212 SO IND/GAM 2339	1,228	1,228	0
2031 JAIL	11,657	11,657	0
2035 PROBATION	22,853	10,353	12,500
2036 VICTIM WITN	2,352	676	1,676
20363 YOUTH OFFEND GNT	614	614	0
2059 AG ADM SERV	4,567	2,910	1,657
2060 AG COMM	5,466	3,530	1,936
2070 CLERK/RECOR	4,748	3,009	1,739
2071 CORONER	614	614	0
2076 PLANN/BLDG	4,950	2,969	1,981
2077 ANIMAL CTRL	2,100	1,842	258
2081 OES	685	685	0
2083 PUBLIC ADMN	43	43	0
4010 BH ADMIN SV 106	9,981	2,456	7,525
4011 SUBST ABUSE 106	2,657	1,842	815
4012 HEALTH 108	14,833	7,183	7,650



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

Receiving Department	Total	GENERAL PERSONNEL SERVICE	
4013 MNTH HLTH 106	40,018	26,398	13,620
4015 AIR POLLUT 130	3,033	2,579	454
4019 ENVIR HLTH 108	2,890	2,456	434
5010 DHHS ADMIN 108	9,441	614	8,827
5011 WELFARE 108	2,758	0	2,758
5033 SR NUTRITON 108	409	409	0
5051 VET SERV	614	614	0
6021 LIBRARY	17,046	9,823	7,223
6031 AG EXTENS	1,842	1,842	0
110 PUBLIC WORKS 3010	32,137	21,488	10,649
156 MIGRANT HSE 1075	1,496	1,388	108
447 SOLID WASTE 4000	634	614	20
468 AIRPORT 4001	150	0	150
OUTSIDE AGENCIES	66	0	66
Direct Billed	0	0	0
Total	291,933	182,417	109,516

COLUSA COUNTY
Schedule 8.1 Narrative Description of 2010-2011 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 2010-2011 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. All the costs related to this department were allowable and were allocated based on two functions.

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 were allocated to departments based on the percentage of occupied square feet of the departments who occupied the building requiring maintenance.

REVENUE

The revenue recorded in the Maintenance Department account 00101-1073-479910 was for reimbursement by Tobacco Settlement Funds #02125 for the remodeling of the west side of the first floor of the Historic Courthouse in the amount of \$206,558 and was direct billed to outside agencies.

DIRECT BILLED

The amounts direct billed for the 2010-2011 fiscal year were for the reimbursement of services provided by Maintenance Department as follows:

<u>Amount</u>	<u>Account</u>	<u>Reimb Description</u>	<u>Function</u>
<u>\$206,558</u>	1073-479910	#99999 Outside Agency	Maintenance of Structures

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	505,208			505,208
FIXED ASSETS	(150,008)			
Total Deductions:	(150,008)			(150,008)
BUILDING USE	1,249		1,249	
EQUIPMENT USE	1,446		1,446	
1021 AUDITOR	4,292	580	4,872	
1022 TREASURER	2,114	207	2,321	
1031 CNTY CNSL	92	5	97	
1040 PERSONNEL	1,748	280	2,028	
1073 MAINTENANCE		1,253	1,253	
1074 CUSTODIAN		8,598	8,598	
1101 INSURANCE		2,518	2,518	
1108 IT		3,690	3,690	
201 CNTRL SERV		241	241	
Total Allocated Additions:	10,941	17,372	28,313	28,313
Total To Be Allocated:	366,141	17,372		383,513

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

	Total	General & Admin	SPECIAL PROJECTS	MAINT OF STRUCTURE
Wages & Benefits				

SALARIES & WAGES	134,208	40,797	50,307	43,104
Other Expense & Cost				

BENEFITS	80,448	24,455	30,155	25,838
53050 Clothing	277	237	19	21
53060+1 Communications	5,278	4,205	0	1,073
53090 Household Exp	1,255	1,192	63	0
53100 Insurance	28,574	28,574	0	0
53120 Maint-Equip	2,702	1,713	412	577
53121 Maint-Software	60	60	0	0
53130 Maint-Stru/Imprv	77,830	9,353	60,535	7,942
53150 Memberships	18	18	0	0
53170 Office Expense	643	594	49	0
53180 Prof Spec Serv	15,768	5,527	380	9,861
53190 Publ/Legal Notice	340	340	0	0
53200 Rents/Leases Equip	829	829	0	0
53220 Small Tools	1,348	1,040	229	79
53230 Special Dept Exp	2,505	1	2,504	0
53231 Software	47	47	0	0
53250 Trans/Travel	0	0	0	0
53253 Fuel	3,070	3,070	0	0
*FIXED ASSETS	150,008	150,008	0	0
Departmental Totals				

Total Expenditures	505,208	272,060	144,653	88,495
Deductions				

Total Deductions	(150,008)	(150,008)	0	0
Functional Cost	355,200	122,052	144,653	88,495
Allocation Step 1				

Inbound- All Others	10,941	3,326	4,101	3,514
Reallocate Admin Costs		(125,378)	67,523	57,855
1st Allocation	366,141	0	216,277	149,864



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

	Total	General & Admin	SPECIAL PROJECTS	MAINT OF STRUCTURE
Allocation Step 2				
Inbound- All Others	17,372	5,281	6,512	5,579
Reallocate Admin Costs		(5,281)	2,844	2,437
2nd Allocation	17,372	0	9,356	8,016
Total For 1010730 1073 MAINTENANCE				
Total Allocated	383,513	0	225,633	157,880



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	972	0.3675	795		795		795
1022 TREASURER	1,459	0.5516	1,193		1,193		1,193
1031 CNTY CNSL	6,547	2.4752	5,353		5,353		5,353
1040 PERSONNEL	440	0.1663	360		360		360
1101 INSURANCE	3,451	1.3047	2,822		2,822	127	2,949
1108 IT	1,809	0.6839	1,479		1,479	66	1,545
201 CNTRL SERV	1,417	0.5357	1,159		1,159	52	1,211
1011 BRD OF SUPV	2,193	0.8291	1,793		1,793	80	1,873
1023 ASSESSOR	2,769	1.0469	2,264		2,264	102	2,366
20131 JUD DIST	30	0.0113	25		25	1	26
20132 SUP CRT	1,189	0.4495	972		972	44	1,016
20133 CRT FAC	1,696	0.6412	1,387		1,387	62	1,449
2016 DIST ATTN	30	0.0113	25		25	1	26
2017 CHILD SUPP 00125	126	0.0476	103		103	5	108
2018 LAW LIBRARY	242	0.0915	198		198	9	207
2021 SHERIFF	868	0.3282	710		710	32	742
2035 PROBATION	3,390	1.2816	2,772		2,772	124	2,896
2059 AG ADM SERV	75	0.0284	61		61	3	64
2076 PLANN/BLDG	2,770	1.0472	2,265		2,265	102	2,367
4012 HEALTH 108	1,948	0.7365	1,593		1,593	71	1,664
4013 MNTH HLTH 106	60	0.0227	49		49	2	51
5011 WELFARE 108	4,542	1.7172	3,714		3,714	167	3,881
5061 SR CITIZENS	1,576	0.5958	1,289		1,289	58	1,347
6012 SUPT OF SCH	1,436	0.5429	1,174		1,174	53	1,227
6021 LIBRARY	12,521	4.7337	10,238		10,238	459	10,697
7032 COL VET	1,817	0.6869	1,486		1,486	67	1,553
7033 MAX VET	421	0.1592	344		344	15	359
7034 PRIN VET	59	0.0223	48		48	2	50

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
7035 WMS VET	1,444	0.5459	1,181		1,181	53	1,234
110 PUBLIC WORKS 3010	649	0.2454	531		531	24	555
OUTSIDE AGENCIES	206,560	78.0928	168,894		168,894	7,575	176,469
SubTotal	264,506	100.0000	216,277		216,277	9,356	225,633
Total	264,506	100.0000	216,277		216,277	9,356	225,633

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

Allocation Source: MAINTENANCE DEPT TIME SHEETS AND 53130 ACCT DETAIL

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	2,561	4.0873	6,125		6,125		6,125
1022 TREASURER	750	1.1970	1,794		1,794		1,794
1026 REV/RECOVER	563	0.8985	1,347		1,347		1,347
1031 CNTY CNSL	216	0.3447	517		517		517
1040 PERSONNEL	7,685	12.2652	18,381		18,381		18,381
1073 MAINTENANCE	524	0.8363	1,253		1,253		1,253
1074 CUSTODIAN	612	0.9767	1,464		1,464	97	1,561
1101 INSURANCE	95	0.1516	227		227	15	242
1108 IT	436	0.6959	1,043		1,043	69	1,112
201 CNTRL SERV	641	1.0230	1,533		1,533	102	1,635
1011 BRD OF SUPV	7,862	12.5477	18,804		18,804	1,251	20,055
1023 ASSESSOR	4,482	7.1532	10,720		10,720	713	11,433
1051 ELECTIONS	620	0.9895	1,483		1,483	99	1,582
1106 SURVERYOR	23	0.0367	55		55	4	59
20131 JUD DIST	11,382	18.1656	27,225		27,225	1,812	29,037
2018 LAW LIBRARY	889	1.4188	2,126		2,126	142	2,268
2035 PROBATION	2,364	3.7729	5,654		5,654	376	6,030
2070 CLERK/RECOR	2,151	3.4330	5,145		5,145	342	5,487
2076 PLANN/BLDG	153	0.2442	366		366	24	390
2083 PUBLIC ADMN	72	0.1149	172		172	11	183
4011 SUBST ABUSE 106	6,418	10.2431	15,351		15,351	1,022	16,373
4012 HEALTH 108	30	0.0479	72		72	5	77
4013 MNTH HLTH 106	6,418	10.2431	15,351		15,351	1,022	16,373
5011 WELFARE 108	51	0.0814	122		122	8	130
5051 VET SERV	10	0.0160	24		24	2	26
5061 SR CITIZENS	195	0.3112	466		466	31	497
6021 LIBRARY	2,900	4.6284	6,936		6,936	462	7,398
6022 ADULT LIT	96	0.1532	230		230	15	245



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
110 PUBLIC WORKS 3010	406	0.6480	971		971	65	1,036
447 SOLID WASTE 4000	24	0.0383	57		57	4	61
493 TRANSIT AGN 4002	75	0.1197	179		179	12	191
OUTSIDE AGENCIES	1,953	3.1170	4,671	-206,558	-201,887	311	-201,576
SubTotal	62,657	100.0000	149,864	-206,558	-56,694	8,016	-48,678
Direct Billed				206,558	206,558		206,558
Total	62,657	100.0000	149,864		149,864	8,016	157,880

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	6,920	795	6,125
1022 TREASURER	2,987	1,193	1,794
1026 REV/RECOVER	1,347	0	1,347
1031 CNTY CNSL	5,870	5,353	517
1040 PERSONNEL	18,741	360	18,381
1073 MAINTENANCE	1,253	0	1,253
1074 CUSTODIAN	1,561	0	1,561
1101 INSURANCE	3,191	2,949	242
1108 IT	2,657	1,545	1,112
201 CNTRL SERV	2,846	1,211	1,635
1011 BRD OF SUPV	21,928	1,873	20,055
1023 ASSESSOR	13,799	2,366	11,433
1051 ELECTIONS	1,582	0	1,582
1106 SURVERYOR	59	0	59
20131 JUD DIST	29,063	26	29,037
20132 SUP CRT	1,016	1,016	0
20133 CRT FAC	1,449	1,449	0
2016 DIST ATTN	26	26	0
2017 CHILD SUPP 00125	108	108	0
2018 LAW LIBRARY	2,475	207	2,268
2021 SHERIFF	742	742	0
2035 PROBATION	8,926	2,896	6,030
2059 AG ADM SERV	64	64	0
2070 CLERK/RECORDER	5,487	0	5,487
2076 PLANN/BLDG	2,757	2,367	390
2083 PUBLIC ADMN	183	0	183
4011 SUBST ABUSE 106	16,373	0	16,373
4012 HEALTH 108	1,741	1,664	77
4013 MNTH HLTH 106	16,424	51	16,373
5011 WELFARE 108	4,011	3,881	130
5051 VET SERV	26	0	26
5061 SR CITIZENS	1,844	1,347	497
6012 SUPT OF SCH	1,227	1,227	0
6021 LIBRARY	18,095	10,697	7,398
6022 ADULT LIT	245	0	245
7032 COL VET	1,553	1,553	0



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

Receiving Department	Total	SPECIAL PROJECTS	MAINT OF
7033 MAX VET	359	359	0
7034 PRIN VET	50	50	0
7035 WMS VET	1,234	1,234	0
110 PUBLIC WORKS 3010	1,591	555	1,036
447 SOLID WASTE 4000	61	0	61
493 TRANSIT AGN 4002	191	0	191
OUTSIDE AGENCIES	(25,107)	176,469	(201,576)
Direct Billed	206,558	0	206,558
Total	<u>383,513</u>	<u>225,633</u>	<u>157,880</u>

COLUSA COUNTY
Schedule 9.1 Narrative Description of 2010-2011 Costs to be Allocated
For Department 1074 CUSTODIAN

The Building and Grounds--Custodian Department provided grounds keeping, 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 per monthly time sheets. 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.

GROUNDSKEEPING

The grounds of most of the County's buildings were maintained by the Alternate Sentencing Program under the direction of the Colusa County Probation Department. The cost of grounds maintenance was recorded in the Custodian Dept expenditure account 00101-1074-531802 and allocated to each building based on the amount of time spent at each building per time records maintained by the Probation Department for each individual performing the service. The cost per building was then allocated to each department within that building based on occupied square feet in the amount of 650 for the 2010-2011 fiscal year. The cost of the buildings maintained by contracted gardening services were recorded in the Custodian Dept expenditure account 00101-1074-53180 in the amount of \$11,909 and in account 53130 in the amount of \$1,504. The total cost to allocate for this function is \$14,063. The occupied square feet for each County building which received grounds keeping services from the Custodian Department are listed below:

<u>Historic Courthouse</u>			<u>Hall of Records</u>			<u>Colusa Plaza</u>			<u>HC Annex</u>			<u>Libraries (Contract)</u>	
<u>Dept</u>	<u>Sq Ft</u>	<u>Cost</u>	<u>Dept</u>	<u>Sq Ft</u>	<u>Cost</u>	<u>Dept</u>	<u>Sq Ft</u>	<u>Cost</u>	<u>Dept</u>	<u>Sq Ft</u>	<u>Cost</u>	<u>Dept</u>	<u>Cost</u>
1021 Auditor	674	\$341	1011 BofS	1224	\$625	1031 Co Cnsl	1512	\$87	1021 Auditor	348	\$174	6021 Wms Lib	\$550
1023 Assessor	1728	\$873	1021 Auditor	1000	\$510	1106 Surveyor	163	\$9	1040 Personnel	165	\$83	1074 Cust (Wms JC)	\$890
1108 IT	100	\$51	1022 Treas	943	\$481	44700 Solid W	171	\$10	1108 IT	514	\$257	6021 Prin Lib	<u>\$2,700</u>
1011 BofSupv	449	\$227	1023 Assessor	272	\$139	2076 P&B	1080	\$62	20133 Court Fac	605	\$303	Total	<u>\$4,140</u>
1040 Personnel	498	\$252	1026 Rev/Rec	48	\$25	11100 Roads	<u>2858</u>	<u>\$164</u>	20100 Cent Serv	<u>458</u>	<u>\$230</u>		
20132 Court	3050	\$1,543	1051 Elections	608	\$310	Total	<u>5784</u>	<u>\$332</u>	Total	<u>2090</u>	<u>\$1,047</u>		
2018 Law Lib	<u>360</u>	<u>\$182</u>	1074 Custodian	769	\$393								
Total	<u>7542</u>	<u>\$3,816</u>	1101 Insurance	120	\$61								
			1108 IT	48	\$25	<u>Muni Courthouse</u>			<u>Summary by Building</u>				
			2016 DA	172	\$88	<u>Dept</u>	<u>Sq Ft</u>	<u>Cost</u>	<u>Building</u>	<u>Total Cost</u>			
Total	<u>7542</u>	<u>\$4,718</u>	2070 Clerk	2704	\$1,381	20131 Court	5630	\$178	Historic Courthouse	\$3,816			
			2083 Pub Adm	91	\$46	1026 Rev/Rec	804	\$26	Hall of Records	\$4,410			
			20100 Cent Srv	<u>638</u>	<u>\$326</u>	2035 Probation	3620	\$114	Colusa Plaza	\$332			
			Total	<u>8637</u>	<u>\$4,410</u>	Total	<u>10054</u>	<u>\$318</u>	Muni Courthouse	\$318			
									HC Annex	\$1,479			
									Libraries	<u>\$4,140</u>			
									Total all Buildings	<u>\$14,063</u>			

CUSTODIAL SERVICES

Custodial services were provided to County 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 quarterly time sheets.

UTILITIES

Utility costs in the amount of \$82,707 for the 2010-2011 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 square feet for each County building which used utilities that were charged to the Custodian Department are listed below:

<u>Historic Courthouse</u>			<u>Hall of Records</u>			<u>Colusa Plaza (metered)</u>			<u>HC Annex</u>		
<u>Dept</u>	<u>Sq Ft</u>	<u>Cost</u>	<u>Dept</u>	<u>Sq Ft</u>	<u>Cost</u>	<u>Dept</u>	<u>Sqft</u>	<u>Cost</u>	<u>Dept</u>	<u>Sq Ft</u>	<u>Cost</u>
1021 Auditor	674	\$2,100	1011 BofS	1224	\$3,943	1031 Co Cnsl	1512	\$3,011	1021 Auditor	348	\$1,084
1023 Assessor	1728	\$5,382	1021 Auditor	1000	\$3,219	1106 Surveyor	163	\$515	1040 Personnel	165	\$514
1108 IT	100	\$311	1022 Treas	943	\$3,039	44700 Solid W	171	\$540	1108 IT	514	\$1,602
	0	\$0	1023 Assessor	272	\$876	2076 P&B	1080	\$3,017	20133 Court	605	\$1,885
20132 Court	3050	\$9,499	1026 Rev/Rec	48	\$155	11100 Roads	2858	\$9,033	20100 Cent Srv	458	\$1,427
	0	\$0	1051 Elections	608	\$1,959	Total	5784	\$16,116	Total	2,090	\$6,512
9999 Outside A	686	\$2,136	1074 Custodian	769	\$2,477	<u>Other Buildings (metered)</u>			<u>Total Utility Cost</u>		
2018 Law Lib	360	\$1,121	1101 Insurance	120	\$387	<u>Dept (metered)</u>	<u>Cost</u>		<u>Building</u>	<u>Cost</u>	
1011 BofA	449	\$1,398	1108 IT	48	\$155	1073 Maint Shop	\$8,046		Historic Courthouse	\$23,498	
1040 Personnel	498	\$1,551	2016 DA	172	\$554	6021 Wms Lib	\$75		Hall of Records	\$27,822	
Total	7542	\$23,498	2070 Clerk	2704	\$8,710	1074 Wms JC	\$47		Colusa Plaza (metered)	\$16,116	
			2083 Pub Adm	91	\$293	5011 Wel Lite	\$69		HC Annex	\$6,512	
			20100 Cent Srv	638	\$2,055	4012 Health Lite	\$39		Other Buildings (metered)	\$8,759	
			Total	8637	\$27,822	20100 Mail Room	\$359		Total Utility Cost	\$82,707	
						Outside Agency	\$124				
						Total	\$8,759				

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 \$6,195 for the 2010-2011 fiscal year were recorded in the Custodian Dept 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 square feet for each County building which used Custodian supplies that were charged to the Custodian Department are listed below:

<u>Historic Courthouse</u>			<u>Hall of Records</u>			<u>Colusa Plaza</u>			<u>Total Custodian Supplies</u>	
<u>Dept</u>	<u>Sq Ft</u>	<u>Cost</u>	<u>Dept</u>	<u>Sq Ft</u>	<u>Cost</u>	<u>Dept</u>	<u>Sq Ft</u>	<u>Cost</u>	<u>Building</u>	<u>Cost</u>
1021 Auditor	674	\$67	1011 BofS	1224	\$108	1031 Co Cnsl	1512	\$89	Historic Courthouse	\$737
1023 Assessor	1728	\$171	1021 Auditor	1000	\$87	1106 Surveyor	0	\$0	Hall of Records	\$743
9999 Outside A	686	\$68	1022 Treas	943	\$84	44700 Solid W	0	\$0	Colusa Plaza	\$152
20132 S Court	3050	\$302	1051 Elections	608	\$54	2076 P&B	1080	\$63	HC Annex	\$192
1011 BofS	449	\$44	1074 Custodian	769	\$68	11100 Roads	0	\$0	Muni Courthouse	\$2,927
1040 Personnel	498	\$49	1101 Insurance	120	\$11	Total	<u>2,592</u>	<u>\$152</u>	Colusa Library	\$836
2018 Law Lib	<u>360</u>	<u>\$36</u>	1108 IT	48	\$4				Colusa Scout Cabin	<u>\$608</u>
Total	<u>7,445</u>	<u>\$737</u>	1023 Assessor	272	\$24				Total Supplies	<u>\$6,195</u>
			2070 Clerk	2704	\$239	<u>Muni Courthouse</u>				
			2083 Pub Adm	91	\$8	<u>Dept</u>	<u>Sq Ft</u>	<u>Cost</u>		
<u>HC Annex</u>			20100 Cent Srv	<u>638</u>	<u>\$56</u>	20131 Court	5,630	\$936		
1040 Personnel	165	\$18	Total	<u>8,417</u>	<u>\$743</u>	1026 Rev/Rec	804	\$134		
1108 IT	514	\$57				2035 Probation	3,620	\$1,857		
20133 Crt Fac	605	\$67				Total	<u>10,054</u>	<u>\$2,927</u>		
20100 Cent Srv	<u>458</u>	<u>\$50</u>								
Total	<u>1,742</u>	<u>\$192</u>								
			<u>Colusa Scout Cabin</u>			<u>Colusa Library</u>				
			<u>Dept</u>	<u>Sq Ft</u>	<u>Cost</u>	6012 COE	2,062	\$186		
			5051 Vet Srv	5%	\$30	6021 Colusa Lib	6,915	\$623		
			5061 Sr Cntr	<u>95%</u>	<u>\$578</u>	6022 Literacy	<u>300</u>	<u>\$27</u>		
			Total	<u>100%</u>	<u>\$608</u>	Total	<u>9,277</u>	<u>\$836</u>		

REVENUE

Any revenue recorded in the Custodian Department's revenue accounts was intended for the General Fund and not specifically for the Custodian Department.

DIRECT BILLED

There were no direct billings recorded in the Custodian Department's Reimbursed Projects account #1074-59390 for the 2010-2011 fiscal year.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	222,527			222,527
Fixed Assets	(1,933)			
Total Deductions:	(1,933)			(1,933)
BUILDING USE	3,338		3,338	
EQUIPMENT USE	3,309		3,309	
1021 AUDITOR	3,483	471	3,954	
1022 TREASURER	941	92	1,033	
1031 CNTY CNSL	78	4	82	
1040 PERSONNEL	2,523	429	2,952	
1073 MAINTENANCE	1,464	97	1,561	
1074 CUSTODIAN		4,141	4,141	
1101 INSURANCE		140	140	
1108 IT		2,477	2,477	
201 CNTRL SERV		57	57	
Total Allocated Additions:	15,136	7,908	23,044	23,044
Total To Be Allocated:	235,730	7,908		243,638

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

	Total	General & Admin	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES
Wages & Benefits					
Salaries & Wages	65,480	0	65,480	0	0
Other Expense & Cost					
Benefits	49,251	0	49,251	0	0
3090 Household Exp	6,195	0	0	0	6,195
3100 Insurance	1,592	0	1,592	0	0
3120 Maint-Equip	0	0	0	0	0
3121 Maint-Software	0	0	0	0	0
3130 Maint-Stru	1,504	0	0	0	0
3150 Memberships	18	0	18	0	0
3170 Office Expense	97	0	97	0	0
3180 Prof Spec Serv	12,114	0	205	0	0
31802 Prof Serv-Alternate Sent	650	0	0	0	0
3190 Publ/Notices	658	0	658	0	0
3230 Special Dept Exp	40	0	40	0	0
3253 Fuel	288	0	288	0	0
3260 Utilities	82,707	0	0	82,707	0
*Fixed Assets	1,933	1,933	0	0	0
Departmental Totals					
Total Expenditures	222,527	1,933	117,629	82,707	6,195
Deductions					
Total Deductions	(1,933)	(1,933)	0	0	0
Functional Cost	220,594	0	117,629	82,707	6,195
Allocation Step 1					
Inbound- All Others	15,136	15,136	0	0	0
Reallocate Admin Costs		(15,136)	8,071	5,675	425
1st Allocation	235,730	0	125,700	88,382	6,620
Allocation Step 2					
Inbound- All Others	7,908	7,908	0	0	0
Reallocate Admin Costs		(7,908)	4,217	2,965	222
2nd Allocation	7,908	0	4,217	2,965	222



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

	Total	General & Admin	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES
Total For 1010740 1074 CUSTODIAN					
Total Allocated	243,638	0	129,917	91,347	6,842



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

GROUNDKEEPING

Wages & Benefits	
Salaries & Wages	0
Other Expense & Cost	
Benefits	0
3090 Household Exp	0
3100 Insurance	0
3120 Maint-Equip	0
3121 Maint-Software	0
3130 Maint-Stru	1,504
3150 Memberships	0
3170 Office Expense	0
3180 Prof Spec Serv	11,909
31802 Prof Serv-Alternate Sent	650
3190 Publ/Notices	0
3230 Special Dept Exp	0
3253 Fuel	0
3260 Utilities	0
*Fixed Assets	0
Departmental Totals	
Total Expenditures	14,063
Deductions	
Total Deductions	0
Functional Cost	14,063
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	965
1st Allocation	15,028
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	504
2nd Allocation	504



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

GROUNDKEEPING	
Total For 1010740 1074 CUSTODIAN	
Total Allocated	15,532



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	7,750	11.8357	14,877		14,877		14,877
1022 TREASURER	1,724	2.6329	3,310		3,310		3,310
1026 REV/RECOVER	419	0.6399	804		804		804
1031 CNTY CNSL	2,757	4.2104	5,293		5,293		5,293
1040 PERSONNEL	3,450	5.2688	6,623		6,623		6,623
1101 INSURANCE	499	0.7621	958		958	43	1,001
1108 IT	2,480	3.7874	4,761		4,761	212	4,973
201 CNTRL SERV	1,839	2.8085	3,530		3,530	157	3,687
1011 BRD OF SUPV	4,956	7.5687	9,514		9,514	423	9,937
1023 ASSESSOR	2,401	3.6668	4,609		4,609	205	4,814
1051 ELECTIONS	1,429	2.1823	2,743		2,743	122	2,865
20131 JUD DIST	2,934	4.4808	5,632		5,632	251	5,883
20132 SUP CRT	968	1.4783	1,858		1,858	83	1,941
20133 CRT FAC	197	0.3009	378		378	17	395
2018 LAW LIBRARY	117	0.1787	225		225	10	235
2035 PROBATION	8,777	13.4039	16,851		16,851	748	17,599
2070 CLERK/RECOR	6,542	9.9908	12,558		12,558	559	13,117
2076 PLANN/BLDG	1,838	2.8070	3,528		3,528	157	3,685
2083 PUBLIC ADMN	158	0.2413	303		303	13	316
5061 SR CITIZENS	460	0.7025	883		883	39	922
6012 SUPT OF SCH	6,892	10.5254	13,230		13,230	589	13,819
6021 LIBRARY	6,580	10.0489	12,631		12,631	562	13,193
6022 ADULT LIT	313	0.4780	601		601	27	628
SubTotal	65,480	100.0000	125,700		125,700	4,217	129,917
Total	65,480	100.0000	125,700		125,700	4,217	129,917

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

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	6,403	7.7419	6,842		6,842		6,842
1022 TREASURER	3,039	3.6745	3,248		3,248		3,248
1026 REV/RECOVER	155	0.1874	166		166		166
1031 CNTY CNSL	3,010	3.6394	3,217		3,217		3,217
1040 PERSONNEL	2,065	2.4968	2,207		2,207		2,207
1073 MAINTENANCE	8,046	9.7284	8,598		8,598		8,598
1074 CUSTODIAN	2,524	3.0518	2,697		2,697		2,697
1101 INSURANCE	387	0.4679	414		414	20	434
1108 IT	2,068	2.5004	2,210		2,210	107	2,317
201 CNTRL SERV	3,841	4.6442	4,105		4,105	198	4,303
1011 BRD OF SUPV	5,341	6.4578	5,708		5,708	276	5,984
1023 ASSESSOR	6,258	7.5666	6,687		6,687	323	7,010
1051 ELECTIONS	2,513	3.0385	2,685		2,685	130	2,815
1106 SURVERYOR	515	0.6227	550		550	27	577
20132 SUP CRT	9,499	11.4850	10,150		10,150	488	10,638
20133 CRT FAC	1,885	2.2792	2,014		2,014	97	2,111
2018 LAW LIBRARY	1,121	1.3554	1,198		1,198	58	1,256
2070 CLERK/RECOR	8,710	10.5313	9,308		9,308	449	9,757
2076 PLANN/BLDG	3,017	3.6479	3,224		3,224	156	3,380
2083 PUBLIC ADMN	293	0.3543	313		313	15	328
4012 HEALTH 108	39	0.0472	42		42	2	44
5011 WELFARE 108	69	0.0834	74		74	4	78
6021 LIBRARY	75	0.0907	80		80	4	84
110 PUBLIC WORKS 3010	9,033	10.9218	9,653		9,653	466	10,119
447 SOLID WASTE 4000	540	0.6529	577		577	28	605
OUTSIDE AGENCIES	2,260	2.7326	2,415		2,415	117	2,532
SubTotal	82,706	100.0000	88,382		88,382	2,965	91,347
Total	82,706	100.0000	88,382		88,382	2,965	91,347

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	154	2.4859	165		165		165
1022 TREASURER	84	1.3559	90		90		90
1026 REV/RECOVER	134	2.1630	143		143		143
1031 CNTY CNSL	89	1.4366	95		95		95
1040 PERSONNEL	67	1.0815	72		72		72
1074 CUSTODIAN	68	1.0977	73		73		73
1101 INSURANCE	11	0.1776	12		12		12
1108 IT	61	0.9847	65		65	2	67
201 CNTRL SERV	106	1.7111	113		113	4	117
1011 BRD OF SUPV	152	2.4536	162		162	6	168
1023 ASSESSOR	195	3.1477	208		208	8	216
1051 ELECTIONS	54	0.8717	58		58	2	60
20131 JUD DIST	936	15.1090	1,000		1,000	37	1,037
20132 SUP CRT	302	4.8749	323		323	12	335
20133 CRT FAC	67	1.0815	72		72	3	75
2018 LAW LIBRARY	36	0.5811	38		38	1	39
2035 PROBATION	1,857	29.9757	1,983		1,983	76	2,059
2070 CLERK/RECOR	239	3.8580	255		255	9	264
2076 PLANN/BLDG	63	1.0169	67		67	2	69
2083 PUBLIC ADMN	8	0.1291	9		9		9
5051 VET SERV	30	0.4843	32		32	1	33
5061 SR CITIZENS	578	9.3301	618		618	23	641
6012 SUPT OF SCH	186	3.0024	199		199	7	206
6021 LIBRARY	623	10.0565	666		666	25	691
6022 ADULT LIT	27	0.4358	29		29	1	30
OUTSIDE AGENCIES	68	1.0977	73		73	3	76
SubTotal	6,195	100.0000	6,620		6,620	222	6,842
Total	6,195	100.0000	6,620		6,620	222	6,842

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



All Monetary Values Are \$ Dollars
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COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1074 CUSTODIAN

Activity - GROUNDSKEEPING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	1,025	7.2886	1,095		1,095		1,095
1022 TREASURER	481	3.4203	514		514		514
1026 REV/RECOVER	26	0.1849	28		28		28
1031 CNTY CNSL	87	0.6186	93		93		93
1040 PERSONNEL	335	2.3821	358		358		358
1074 CUSTODIAN	1,283	9.1232	1,371		1,371		1,371
1101 INSURANCE	61	0.4338	65		65	3	68
1108 IT	333	2.3679	356		356	16	372
201 CNTRL SERV	556	3.9536	594		594	26	620
1011 BRD OF SUPV	852	6.0585	910		910	40	950
1023 ASSESSOR	1,037	7.3740	1,108		1,108	48	1,156
1051 ELECTIONS	398	2.8301	425		425	19	444
1106 SURVERYOR	9	0.0640	10		10		10
20131 JUD DIST	178	1.2657	190		190	8	198
20132 SUP CRT	1,543	10.9721	1,649		1,649	72	1,721
20133 CRT FAC	303	2.1546	324		324	14	338
2018 LAW LIBRARY	182	1.2942	194		194	8	202
2035 PROBATION	114	0.8106	122		122	5	127
2070 CLERK/RECOR	1,381	9.8201	1,476		1,476	64	1,540
2076 PLANN/BLDG	62	0.4409	66		66	3	69
2083 PUBLIC ADMN	46	0.3271	49		49	2	51
6021 LIBRARY	550	3.9110	588		588	26	614
110 PUBLIC WORKS 3010	164	1.1662	175		175	8	183
447 SOLID WASTE 4000	10	0.0711	11		11		11
OUTSIDE AGENCIES	3,047	21.6668	3,257		3,257	142	3,399
SubTotal	14,063	100.0000	15,028		15,028	504	15,532
Total	14,063	100.0000	15,028		15,028	504	15,532

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

Allocation Basis: COST OF BUILDING GROUNDS MAINTENANCE
Allocation Source: ALTERNATE SENTENCING PROGRAM RECORDS

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

Receiving Department	Total	CUSTODIAL SERV	UTILITIES CUSTODIAN SUPPLIES	GROUNDKEEPING	
1021 AUDITOR	22,979	14,877	6,842	165	1,095
1022 TREASURER	7,162	3,310	3,248	90	514
1026 REV/RECOVER	1,141	804	166	143	28
1031 CNTY CNSL	8,698	5,293	3,217	95	93
1040 PERSONNEL	9,260	6,623	2,207	72	358
1073 MAINTENANCE	8,598	0	8,598	0	0
1074 CUSTODIAN	4,141	0	2,697	73	1,371
1101 INSURANCE	1,515	1,001	434	12	68
1108 IT	7,729	4,973	2,317	67	372
201 CNTRL SERV	8,727	3,687	4,303	117	620
1011 BRD OF SUPV	17,039	9,937	5,984	168	950
1023 ASSESSOR	13,196	4,814	7,010	216	1,156
1051 ELECTIONS	6,184	2,865	2,815	60	444
1106 SURVERYOR	587	0	577	0	10
20131 JUD DIST	7,118	5,883	0	1,037	198
20132 SUP CRT	14,635	1,941	10,638	335	1,721
20133 CRT FAC	2,919	395	2,111	75	338
2018 LAW LIBRARY	1,732	235	1,256	39	202
2035 PROBATION	19,785	17,599	0	2,059	127
2070 CLERK/RECOR	24,678	13,117	9,757	264	1,540
2076 PLANN/BLDG	7,203	3,685	3,380	69	69
2083 PUBLIC ADMN	704	316	328	9	51
4012 HEALTH 108	44	0	44	0	0
5011 WELFARE 108	78	0	78	0	0
5051 VET SERV	33	0	0	33	0
5061 SR CITIZENS	1,563	922	0	641	0
6012 SUPT OF SCH	14,025	13,819	0	206	0
6021 LIBRARY	14,582	13,193	84	691	614
6022 ADULT LIT	658	628	0	30	0
110 PUBLIC WORKS 3010	10,302	0	10,119	0	183
447 SOLID WASTE 4000	616	0	605	0	11
OUTSIDE AGENCIES	6,007	0	2,532	76	3,399



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

Receiving Department	Total	CUSTODIAL SERV	UTILITIES CUSTODIAN SUPPLIES	GROUNDKEEPING
Direct Billed	0	0	0	0
Total	243,638	129,917	91,347	6,842
	15,532			

COLUSA COUNTY
Schedule 10.1 Narrative Description of 2010-2011 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 costs related to administrating 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 2010-2011 fiscal year. Insurance Administration costs consisted of all other charges relating to insurance and safety, other than the insurance premiums.

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 \$68,717.

COST ADJUSTMENT

During the year, the cost of insurance was direct billed to various County departments and special districts. The insurance direct billing method was recommended by the Cost Plan Auditors from the State Controller's office and approved by the Trindel Insurance Fund. The amount direct billed for the 2010-2011 fiscal year recorded in the Insurance Department's Reimbursed Projects account #1101-59390 was used as a cost adjustment to offset expenditures.

For the 2010-2011 fiscal year, the cost adjustments were as follows:

<u>Amount</u>	<u>Acct #</u>	<u>Description</u>
\$ 285	#1101-466291	Reimb for Alternate Sentencing work crew Insurance
10,240	#1101-466401	Reimb for Insurance Administration from Trindel Insurance Fund
51,051	#1101-466402	Reimb for Safety Officer Services from Trindel Insurance Fund
<u>7,141</u>	#1101-479328	Reimb for Private Insurance Reimb
\$68,717		Total Revenue Cost Adjustment
<u>\$96,415</u>	#1101-59390	Cost Recovery for Insurance Administration from Departments
<u>\$165,132</u>		Total Cost Adjustments to offset expenditures

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	203,337			203,337
FIXED ASSETS	(250)			
Total Deductions:	(250)			(250)
BUILDING USE	521		521	
1021 AUDITOR	6,405	3,094	9,499	
1022 TREASURER	1,014	99	1,113	
1031 CNTY CNSL	22,704	1,218	23,922	
1040 PERSONNEL	1,125	183	1,308	
1073 MAINTENANCE	3,049	142	3,191	
1074 CUSTODIAN	1,449	66	1,515	
1108 IT		2,008	2,008	
201 CNTRL SERV		783	783	
Total Allocated Additions:	36,267	7,593	43,860	43,860
#466291 ALT SENT	(285)			
#466401 INS SERV	(10,240)			
#466402 SFTY OFFICE	(51,051)			
#479328 PRIVATE INS REIMB	(7,141)			
#59390 REIMB PROJ	(96,415)			
Total Departmental Cost Adjustments:	(165,132)			(165,132)
Total To Be Allocated:	74,222	7,593		81,815

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

	Total	General & Admin	INSURANCE ADMIN	GENERAL GOVT
Wages & Benefits				
SALARIES & WAGES	105,893	0	105,893	0
FRINGE BENEFITS	57,223	0	57,223	0
Other Expense & Cost				
3060 COMMUNICATIONS	2,645	0	2,645	0
3090 HOUSEHOLD	5	0	5	0
3120 MAINT-EQUIP	1,453	0	1,453	0
3121 MAINT-SOFTWARE	21	0	21	0
3141 MEDICAL LAB SUPP	0	0	0	0
3150 MEMBERSHIPS	11,229	0	11,229	0
3170 OFFICE EXPENSE	1,153	0	1,153	0
3171 POSTAGE	17	0	17	0
3180 PROF/SPEC SERV	15,002	0	15,002	0
3200 RENTS EQUIP	541	0	541	0
3210 RENTS/LEASES STRU	1,112	0	1,112	0
3230 SPEC DEPT EXP	5,806	0	5,806	0
3231 SOFTWARE	0	0	0	0
3250 TRANS/TRAVEL	622	0	622	0
3251 EDUCATION/TRAINING	365	0	365	0
*FIXED ASSETS	250	250	0	0
Departmental Totals				
Total Expenditures	203,337	250	203,087	0
Deductions				
Total Deductions	(250)	(250)	0	0
Cost Adjustments				
#466291 ALT SENT	(285)	0	(285)	0
#466401 INS SERV	(10,240)	0	(10,240)	0
#466402 SFTY OFFICE	(51,051)	0	(51,051)	0
#479328 PRIVATE INS REIMB	(7,141)	0	(7,141)	0
#59390 REIMB PROJ	(96,415)	0	(96,415)	0
Functional Cost	37,955	0	37,955	0



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

	Total	General & Admin	INSURANCE ADMIN	GENERAL GOVT
Allocation Step 1				

Inbound- All Others	36,267	0	36,267	0
1st Allocation	74,222	0	74,222	0
Allocation Step 2				

Inbound- All Others	7,593	0	7,593	0
2nd Allocation	7,593	0	7,593	0
Total For 1011010 1101 INSURANCE				

Total Allocated	81,815	0	81,815	0

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
1021 AUDITOR	2,837	0.3368	250		250		250
1022 TREASURER	4,357	0.5172	384		384		384
1026 REV/RECOVER	885	0.1051	78		78		78
1031 CNTY CNSL	39,104	4.6421	3,445		3,445		3,445
1040 PERSONNEL	817	0.0970	72		72		72
1073 MAINTENANCE	28,574	3.3920	2,518		2,518		2,518
1074 CUSTODIAN	1,592	0.1890	140		140		140
1108 IT	725	0.0861	64		64	7	71
201 CNTRL SERV	1,219	0.1447	107		107	12	119
1011 BRD OF SUPV	21,507	2.5531	1,895		1,895	214	2,109
1023 ASSESSOR	6,626	0.7866	584		584	66	650
1051 ELECTIONS	3,456	0.4103	305		305	34	339
1106 SURVERYOR	440	0.0522	39		39	4	43
2008 DA SRVP/GRT	258	0.0306	23		23	3	26
20131 JUD DIST	7,605	0.9028	670		670	76	746
2016 DIST ATTNV	28,778	3.4163	2,536		2,536	286	2,822
20161 DA WEL/INV	4,989	0.5922	440		440	50	490
20162 DA IND/GAM 2258	585	0.0694	52		52	6	58
2017 CHILD SUPP 00125	6,297	0.7475	555		555	63	618
2019 PUBL DEFEND	1,000	0.1187	88		88	10	98
2020 COMMUNICTNS	1,644	0.1952	145		145	16	161
2021 SHERIFF	135,331	16.0652	11,924		11,924	1,345	13,269
20211 SO BAILIFF	346	0.0411	30		30	3	33
20212 SO IND/GAM 2339	1,157	0.1373	102		102	11	113
2031 JAIL	12,564	1.4915	1,107		1,107	125	1,232
2035 PROBATION	16,950	2.0121	1,493		1,493	168	1,661
2036 VICTIM WITN	145	0.0172	13		13	1	14
20363 YOUTH OFFEND GNT	138	0.0164	12		12	1	13



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
2059 AG ADM SERV	1,103	0.1309	97		97	11	108
2060 AG COMM	12,346	1.4656	1,088		1,088	123	1,211
2070 CLERK/RECOR	2,804	0.3329	247		247	28	275
2071 CORONER	360	0.0427	32		32	4	36
2076 PLANN/BLDG	25,805	3.0633	2,274		2,274	256	2,530
2077 ANIMAL CTRL	3,213	0.3814	283		283	32	315
2081 OES	307	0.0364	27		27	3	30
2083 PUBLIC ADMN	66	0.0078	6		6	1	7
4010 BH ADMIN SV 106	3,231	0.3836	285		285	32	317
4011 SUBST ABUSE 106	34,966	4.1508	3,081		3,081	347	3,428
4012 HEALTH 108	4,980	0.5912	439		439	49	488
4013 MNTH HLTH 106	19,280	2.2887	1,699		1,699	192	1,891
4015 AIR POLLUT 130	1,679	0.1993	148		148	17	165
4019 ENVIR HLTH 108	12,907	1.5322	1,137		1,137	128	1,265
4023 AMBULANCE 108	1,824	0.2165	161		161	18	179
5010 DHHS ADMIN 108	2,119	0.2515	187		187	21	208
5011 WELFARE 108	52,388	6.2190	4,616		4,616	521	5,137
5033 SR NUTRITON 108	4,169	0.4949	367		367	41	408
5051 VET SERV	2,262	0.2685	199		199	22	221
5061 SR CITIZENS	353	0.0419	31		31	4	35
6012 SUPT OF SCH	891	0.1058	79		79	9	88
6021 LIBRARY	12,500	1.4839	1,101		1,101	124	1,225
6022 ADULT LIT	104	0.0123	9		9	1	10
6023 FAMILY LIT	753	0.0894	66		66	7	73
6031 AG EXTENS	7,114	0.8445	627		627	71	698
7032 COL VET	934	0.1109	82		82	9	91
7033 MAX VET	1,745	0.2072	154		154	17	171
7034 PRIN VET	16	0.0019	1		1		1



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

2012-2013 COST ALLOCATION PLAN
2013 Version 9.0091-1

Activity - INSURANCE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
7035 WMS VET	658	0.0781	58		58	7	65
110 PUBLIC WORKS 3010	241,625	28.6836	21,287		21,287	2,401	23,688
154 PARK REC 7011	838	0.0995	74		74	8	82
156 MIGRANT HSE 1075	17,594	2.0886	1,550		1,550	175	1,725
447 SOLID WASTE 4000	10,861	1.2893	957		957	108	1,065
468 AIRPORT 4001	5,947	0.7060	524		524	59	583
493 TRANSIT AGN 4002	21,630	2.5677	1,906		1,906	215	2,121
OUTSIDE AGENCIES	3,087	0.3665	272		272	31	303
SubTotal	842,385	100.0000	74,222		74,222	7,593	81,815
Total	842,385	100.0000	74,222		74,222	7,593	81,815

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	250	250
1022 TREASURER	384	384
1026 REV/RECOVER	78	78
1031 CNTY CNSL	3,445	3,445
1040 PERSONNEL	72	72
1073 MAINTENANCE	2,518	2,518
1074 CUSTODIAN	140	140
1108 IT	71	71
201 CNTRL SERV	119	119
1011 BRD OF SUPV	2,109	2,109
1023 ASSESSOR	650	650
1051 ELECTIONS	339	339
1106 SURVERYOR	43	43
2008 DA SRVP/GRT	26	26
20131 JUD DIST	746	746
2016 DIST ATTN	2,822	2,822
20161 DA WEL/INV	490	490
20162 DA IND/GAM 2258	58	58
2017 CHILD SUPP 00125	618	618
2019 PUBL DEFEND	98	98
2020 COMMUNICTNS	161	161
2021 SHERIFF	13,269	13,269
20211 SO BAILIFF	33	33
20212 SO IND/GAM 2339	113	113
2031 JAIL	1,232	1,232
2035 PROBATION	1,661	1,661
2036 VICTIM WITN	14	14
20363 YOUTH OFFEND GNT	13	13
2059 AG ADM SERV	108	108
2060 AG COMM	1,211	1,211
2070 CLERK/RECOR	275	275
2071 CORONER	36	36
2076 PLANN/BLDG	2,530	2,530
2077 ANIMAL CTRL	315	315
2081 OES	30	30
2083 PUBLIC ADMN	7	7



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

Receiving Department	Total	INSURANCE ADMIN
4010 BH ADMIN SV 106	317	317
4011 SUBST ABUSE 106	3,428	3,428
4012 HEALTH 108	488	488
4013 MNTH HLTH 106	1,891	1,891
4015 AIR POLLUT 130	165	165
4019 ENVIR HLTH 108	1,265	1,265
4023 AMBULANCE 108	179	179
5010 DHHS ADMIN 108	208	208
5011 WELFARE 108	5,137	5,137
5033 SR NUTRITON 108	408	408
5051 VET SERV	221	221
5061 SR CITIZENS	35	35
6012 SUPT OF SCH	88	88
6021 LIBRARY	1,225	1,225
6022 ADULT LIT	10	10
6023 FAMILY LIT	73	73
6031 AG EXTENS	698	698
7032 COL VET	91	91
7033 MAX VET	171	171
7034 PRIN VET	1	1
7035 WMS VET	65	65
110 PUBLIC WORKS 3010	23,688	23,688
154 PARK REC 7011	82	82
156 MIGRANT HSE 1075	1,725	1,725
447 SOLID WASTE 4000	1,065	1,065
468 AIRPORT 4001	583	583
493 TRANSIT AGN 4002	2,121	2,121
OUTSIDE AGENCIES	303	303
Direct Billed	0	0
Total	81,815	81,815

COLUSA COUNTY
Schedule 11.1 Narrative Description of 2010-2011 Costs to be Allocated
For Department INFORMATION TECHNOLOGY

Under the general supervision of the Auditor/Controller, this department is responsible for the on-going operations of the inter-department data processing 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, 15 networks, 20 servers, various critical applications, and 5 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. Due to the change in the scope of services for this department, the allocation basis was changed for the 2011-2012 cost plan from actual number of claims processed to the actual number of personal computers per department, with the exception of the Welfare and Public Works 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 will receive IT services during the 2010-2011 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 2010-2011 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 at the fiscal year ended 2010-2011.

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.

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:

The revenue recorded in the Information Technology Department's revenue accounts for the 2010-2011 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>
\$2,957	1108-466105	Property Tax Administration Fee	General Government

DIRECT BILLED

There were no direct billings for the 2010-2011 fiscal year.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	330,818			330,818
FIXED ASSETS	(30,505)			
Total Deductions:	(30,505)			(30,505)
BUILDING USE	1,674		1,674	
EQUIPMENT USE	6,245		6,245	
1021 AUDITOR	2,203	295	2,498	
1022 TREASURER	770	75	845	
1031 CNTY CNSL	130	8	138	
1040 PERSONNEL	1,616	257	1,873	
1073 MAINTENANCE	2,522	135	2,657	
1074 CUSTODIAN	7,392	337	7,729	
1101 INSURANCE	64	7	71	
1108 IT		2,634	2,634	
201 CNTRL SERV		3,574	3,574	
Total Allocated Additions:	22,616	7,322	29,938	29,938
#466105 PROP TX ADM	(2,957)			
#59390 REIMB PROJ	0			
Total Departmental Cost Adjustments:	(2,957)			(2,957)
Total To Be Allocated:	319,972	7,322		327,294

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	179,537	0	111,353	10,542	2,775
FRINGE BENEFITS	99,274	6,727	56,083	5,002	1,421
Other Expense & Cost					
3060 COMMUNICATIONS	2,099	0	1,984	0	0
3061 COMM CELL PHONE	2,160	0	2,042	0	0
3100 INSURANCE	725	0	685	0	0
3120 MAINT-EQUIPMENT	4,607	0	4,607	0	0
3121 MAINT-SOFTWARE	1,266	0	1,266	0	0
3150 MEMBERSHIPS	130	0	130	0	0
3170 OFFICE EXPENSE	518	0	518	0	0
3171 POSTAGE	17	0	17	0	0
3180 PROF SPEC SERV	2	0	2	0	0
3190 PUBL NOTICE	0	0	0	0	0
3220 SMALL TOOLS	93	0	88	0	0
3231 SOFTWARE	1,040	0	1,040	0	0
3250 TRANS/TRAVEL	1,851	0	1,851	0	0
3251 EDUC & TRAINING	6,994	0	6,994	0	0
*FIXED ASSETS	30,505	30,505	0	0	0
Departmental Totals					
Total Expenditures	330,818	37,232	188,660	15,544	4,196
Deductions					
Total Deductions	(30,505)	(30,505)	0	0	0
Cost Adjustments					
#466105 PROP TX ADM	(2,957)	0	0	0	0
#59390 REIMB PROJ	0	0	0	0	0
Functional Cost	297,356	6,727	188,660	15,544	4,196
Allocation Step 1					
Inbound- All Others	22,616	0	14,026	1,328	350
Reallocate Admin Costs		(6,727)	4,172	395	104
Unallocated Costs	(11,136)	0	0	0	0
1st Allocation	308,836	0	206,858	17,267	4,650



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	7,322	0	4,541	430	113
Unallocated Costs	(340)	0	0	0	0
2nd Allocation	6,982	0	4,541	430	113
Total For 1011080 1108 IT					
Total Allocated	315,818	0	211,399	17,697	4,763



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

	IT SPECIAL PROJECTS	GENERAL GOVT
Wages & Benefits		

SALARIES & WAGES	46,541	8,326
FRINGE BENEFITS	25,913	4,128
Other Expense & Cost		

3060 COMMUNICATIONS	0	115
3061 COMM CELL PHONE	0	118
3100 INSURANCE	0	40
3120 MAINT-EQUIPMENT	0	0
3121 MAINT-SOFTWARE	0	0
3150 MEMBERSHIPS	0	0
3170 OFFICE EXPENSE	0	0
3171 POSTAGE	0	0
3180 PROF SPEC SERV	0	0
3190 PUBL NOTICE	0	0
3220 SMALL TOOLS	0	5
3231 SOFTWARE	0	0
3250 TRANS/TRAVEL	0	0
3251 EDUC & TRAINING	0	0
*FIXED ASSETS	0	0
Departmental Totals		

Total Expenditures	72,454	12,732
Deductions		

Total Deductions	0	0
Cost Adjustments		

#466105 PROP TX ADM	0	(2,957)
#59390 REIMB PROJ	0	0
Functional Cost		

Functional Cost	72,454	9,775
Allocation Step 1		

Inbound- All Others	5,863	1,049
Reallocate Admin Costs	1,744	312
Unallocated Costs	0	(11,136)
1st Allocation	80,061	0



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

	IT SPECIAL PROJECTS	GENERAL GOVT
Allocation Step 2		

Inbound- All Others	1,898	340
Unallocated Costs	0	(340)
2nd Allocation	1,898	0
Total For 1011080 1108 IT		

Total Allocated	81,959	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	101,000	4.0778	8,435		8,435		8,435
1022 TREASURER	44,629	1.8019	3,727		3,727		3,727
1026 REV/RECOVER	10,000	0.4037	835		835		835
1031 CNTY CNSL	30,000	1.2112	2,506		2,506		2,506
1040 PERSONNEL	28,000	1.1305	2,338		2,338		2,338
1073 MAINTENANCE	31,279	1.2629	2,612		2,612		2,612
1074 CUSTODIAN	26,353	1.0640	2,201		2,201		2,201
1101 INSURANCE	18,500	0.7469	1,545		1,545		1,545
1108 IT	30,500	1.2314	2,547		2,547		2,547
201 CNTRL SERV	20,000	0.8075	1,670		1,670	42	1,712
1011 BRD OF SUPV	50,000	2.0187	4,176		4,176	105	4,281
1023 ASSESSOR	110,000	4.4412	9,187		9,187	232	9,419
1051 ELECTIONS	29,000	1.1709	2,422		2,422	61	2,483
2008 DA SRVP/GRT	2,000	0.0807	167		167	4	171
2016 DIST ATTN	81,900	3.3066	6,840		6,840	172	7,012
20161 DA WEL/INV	100	0.0040	8		8		8
20162 DA IND/GAM 2258	5,000	0.2019	418		418	11	429
2017 CHILD SUPP 00125	70,000	2.8262	5,846		5,846	147	5,993
2020 COMMUNICTNS	90,000	3.6337	7,517		7,517	190	7,707
2021 SHERIFF	355,361	14.3474	29,679		29,679	748	30,427
20211 SO BAILIFF	25,000	1.0094	2,088		2,088	53	2,141
20212 SO IND/GAM 2339	20,000	0.8075	1,670		1,670	42	1,712
2031 JAIL	189,859	7.6654	15,856		15,856	400	16,256
2035 PROBATION	168,630	6.8083	14,083		14,083	355	14,438
2036 VICTIM WITN	11,000	0.4441	919		919	23	942
20363 YOUTH OFFEND GNT	10,000	0.4037	835		835	21	856
2059 AG ADM SERV	47,394	1.9135	3,958		3,958	100	4,058
2060 AG COMM	57,500	2.3215	4,802		4,802	121	4,923

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	49,000	1.9783	4,092		4,092	103	4,195
2071 CORONER	10,000	0.4037	835		835	21	856
2076 PLANN/BLDG	48,368	1.9528	4,040		4,040	102	4,142
2077 ANIMAL CTRL	30,000	1.2112	2,506		2,506	63	2,569
2081 OES	11,150	0.4502	931		931	23	954
2083 PUBLIC ADMN	704	0.0284	59		59	1	60
4010 BH ADMIN SV 106	40,000	1.6150	3,341		3,341	84	3,425
4011 SUBST ABUSE 106	30,000	1.2112	2,506		2,506	63	2,569
4013 MNTH HLTH 106	430,000	17.3610	35,913		35,913	908	36,821
4015 AIR POLLUT 130	42,000	1.6957	3,508		3,508	88	3,596
5051 VET SERV	10,000	0.4037	835		835	21	856
6021 LIBRARY	60,000	2.4224	5,011		5,011	126	5,137
6031 AG EXTENS	30,000	1.2112	2,506		2,506	63	2,569
156 MIGRANT HSE 1075	22,606	0.9127	1,888		1,888	48	1,936
SubTotal	2,476,833	100.0000	206,858		206,858	4,541	211,399
Total	2,476,833	100.0000	206,858		206,858	4,541	211,399

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

Allocation Source: PHYSICAL CLAIM COUNT USING VENDOR HISTORY BY 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	3,041	10.8221	1,869		1,869		1,869
1022 TREASURER	292	1.0391	179		179		179
1026 REV/RECOVER	124	0.4413	76		76		76
1031 CNTY CNSL	147	0.5231	90		90		90
1040 PERSONNEL	122	0.4342	75		75		75
1073 MAINTENANCE	482	1.7153	296		296		296
1074 CUSTODIAN	398	1.4164	245		245		245
1101 INSURANCE	146	0.5196	90		90		90
1108 IT	83	0.2954	51		51		51
201 CNTRL SERV	370	1.3167	227		227	7	234
1011 BRD OF SUPV	278	0.9893	171		171	5	176
1023 ASSESSOR	257	0.9146	158		158	5	163
1051 ELECTIONS	211	0.7509	130		130	4	134
1092 ADVERTISING	5	0.0178	3		3		3
1103 EE_BENEFITS	21	0.0747	13		13		13
1106 SURVERYOR	15	0.0534	9		9		9
1107 REFUNDS	62	0.2206	38		38	1	39
2008 DA SRVP/GRT	16	0.0569	10		10		10
20131 JUD DIST	92	0.3274	57		57	2	59
2014 GRAND JURY	78	0.2776	48		48	1	49
2016 DIST ATTN	522	1.8577	321		321	10	331
20161 DA WEL/INV	2	0.0071	1		1		1
20162 DA IND/GAM 2258	4	0.0142	2		2		2
2017 CHILD SUPP 00125	258	0.9181	159		159	5	164
2018 LAW LIBRARY	13	0.0463	8		8		8
2019 PUBL DEFEND	114	0.4057	70		70	2	72
2020 COMMUNICTNS	143	0.5089	88		88	3	91
2021 SHERIFF	1,200	4.2705	737		737	22	759

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
20211 SO BAILIFF	37	0.1317	23		23	1	24
20212 SO IND/GAM 2339	2	0.0071	1		1		1
2031 JAIL	570	2.0285	350		350	11	361
2033 FOUTS SPRNG	40	0.1423	25		25	1	26
2035 PROBATION	752	2.6762	462		462	14	476
2036 VICTIM WITN	198	0.7046	122		122	4	126
20363 YOUTH OFFEND GNT	101	0.3594	62		62	2	64
2050 FLD WTR CON	24	0.0854	15		15		15
2059 AG ADM SERV	204	0.7260	125		125	4	129
2060 AG COMM	285	1.0142	175		175	5	180
2070 CLERK/RECOR	214	0.7616	131		131	4	135
2071 CORONER	160	0.5694	98		98	3	101
2076 PLANN/BLDG	236	0.8399	145		145	4	149
2077 ANIMAL CTRL	225	0.8007	138		138	4	142
2080 TRAPPER	4	0.0142	2		2		2
2081 OES	121	0.4306	74		74	2	76
20811 HOME SECUR	85	0.3025	52		52	2	54
2083 PUBLIC ADMN	34	0.1210	21		21	1	22
4010 BH ADMIN SV 106	109	0.3879	67		67	2	69
4011 SUBST ABUSE 106	400	1.4235	246		246	7	253
4012 HEALTH 108	567	2.0178	348		348	10	358
4013 MNTH HLTH 106	2,474	8.8043	1,520		1,520	46	1,566
40131 MH SERV FND 2936	752	2.6762	462		462	14	476
40132 MHSA EDUC & TRAIN 2939	44	0.1566	27		27	1	28
40133 MHSA 2940	18	0.0641	11		11		11
40134 MHSA 2942	22	0.0783	14		14		14
4015 AIR POLLUT 130	151	0.5374	93		93	3	96
4019 ENVIR HLTH 108	247	0.8790	152		152	5	157

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
4023 AMBULANCE 108	74	0.2633	45		45	1	46
5010 DHHS ADMIN 108	367	1.3061	226		226	7	233
5011 WELFARE 108	1,300	4.6263	799		799	24	823
5032 INDG BURIAL	11	0.0391	7		7		7
5033 SR NUTRITON 108	56	0.1993	34		34	1	35
5041 JUV CRT WRD	35	0.1246	22		22	1	23
5051 VET SERV	44	0.1566	27		27	1	28
5061 SR CITIZENS	25	0.0890	15		15		15
6021 LIBRARY	579	2.0605	356		356	11	367
6022 ADULT LIT	68	0.2420	42		42	1	43
6023 FAMILY LIT	21	0.0747	13		13		13
6031 AG EXTENS	126	0.4484	77		77	2	79
7032 COL VET	27	0.0961	17		17		17
7033 MAX VET	36	0.1281	22		22	1	23
7035 WMS VET	40	0.1423	25		25	1	26
110 PUBLIC WORKS 3010	2,219	7.8968	1,364		1,364	41	1,405
121 BLDG FUND 1080	11	0.0391	7		7		7
151 FISH/GAME 2078	43	0.1530	26		26	1	27
154 PARK REC 7011	6	0.0214	4		4		4
156 MIGRANT HSE 1075	442	1.5730	272		272	8	280
447 SOLID WASTE 4000	132	0.4698	81		81	2	83
465 LOCAL TRNSP 4020	2	0.0071	1		1		1
468 AIRPORT 4001	235	0.8363	144		144	4	148
491 LOC TRAN PL 4022	59	0.2100	36		36	1	37
493 TRANSIT AGN 4002	571	2.0320	351		351	11	362
496 HISTOR RCRD 7427	5	0.0178	3		3		3
848 LAFCO 4060	161	0.5730	99		99	3	102
878 IHSS PUB AU 7526	68	0.2420	42		42	1	43

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
OUTSIDE AGENCIES	4,765	16.9570	2,928		2,928	90	3,018
SubTotal	28,100	100.0000	17,267		17,267	430	17,697
Total	28,100	100.0000	17,267		17,267	430	17,697

Allocation Basis: ACTUAL NUMBER OF CLAIMS PROCESSED PER DEPARTMENT

Allocation Source: PHYSICAL CLAIM COUNT USING VENDOR HISTORY BY DEPT

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
1021 AUDITOR	101,000	2.5374	118		118		118
1022 TREASURER	44,629	1.1212	52		52		52
1026 REV/RECOVER	10,000	0.2512	12		12		12
1031 CNTY CNSL	30,000	0.7537	35		35		35
1040 PERSONNEL	28,000	0.7034	33		33		33
1073 MAINTENANCE	31,279	0.7858	37		37		37
1074 CUSTODIAN	26,353	0.6621	31		31		31
1101 INSURANCE	18,500	0.4648	22		22		22
1108 IT	30,500	0.7662	36		36		36
201 CNTRL SERV	20,000	0.5024	23		23	1	24
1011 BRD OF SUPV	50,000	1.2561	58		58	2	60
1023 ASSESSOR	110,000	2.7635	129		129	3	132
1051 ELECTIONS	29,000	0.7286	34		34	1	35
1106 SURVERYOR	10,000	0.2512	12		12		12
2008 DA SRVP/GRT	2,000	0.0502	2		2		2
2016 DIST ATTN	81,900	2.0575	96		96	3	99
20161 DA WEL/INV	100	0.0025					
20162 DA IND/GAM 2258	5,000	0.1256	6		6		6
2017 CHILD SUPP 00125	70,000	1.7586	82		82	2	84
2020 COMMUNICTNS	90,000	2.2610	105		105	3	108
2021 SHERIFF	355,361	8.9275	415		415	11	426
20211 SO BAILIFF	25,000	0.6281	29		29	1	30
20212 SO IND/GAM 2339	20,000	0.5024	23		23	1	24
2031 JAIL	189,859	4.7697	222		222	6	228
2035 PROBATION	168,630	4.2364	197		197	5	202
2036 VICTIM WITN	11,000	0.2763	13		13		13
20363 YOUTH OFFEND GNT	10,000	0.2512	12		12		12
2059 AG ADM SERV	47,394	1.1907	55		55	1	56

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
2060 AG COMM	57,500	1.4445	67		67	2	69
2070 CLERK/RECOR	49,000	1.2310	57		57	2	59
2071 CORONER	10,000	0.2512	12		12		12
2076 PLANN/BLDG	48,368	1.2151	57		57	1	58
2077 ANIMAL CTRL	30,000	0.7537	35		35	1	36
2081 OES	11,150	0.2801	13		13		13
2083 PUBLIC ADMN	704	0.0177	1		1		1
4010 BH ADMIN SV 106	40,000	1.0049	47		47	1	48
4011 SUBST ABUSE 106	30,000	0.7537	35		35	1	36
4012 HEALTH 108	117,000	2.9393	137		137	4	141
4013 MNTH HLTH 106	430,000	10.8030	498		498	15	513
4015 AIR POLLUT 130	42,000	1.0551	49		49	1	50
4019 ENVIR HLTH 108	40,000	1.0049	47		47	1	48
5010 DHHS ADMIN 108	100,000	2.5122	117		117	3	120
5011 WELFARE 108	340,000	8.5416	397		397	10	407
5033 SR NUTRITON 108	6,667	0.1675	8		8		8
5051 VET SERV	10,000	0.2512	12		12		12
6021 LIBRARY	160,000	4.0196	187		187	5	192
6031 AG EXTENS	30,000	0.7537	35		35	1	36
110 PUBLIC WORKS 3010	350,000	8.7929	409		409	11	420
156 MIGRANT HSE 1075	22,606	0.5679	26		26	1	27
447 SOLID WASTE 4000	10,000	0.2512	12		12		12
468 AIRPORT 4001	10,000	0.2512	12		12		12
493 TRANSIT AGN 4002	110,000	2.7635	129		129	3	132
OUTSIDE AGENCIES	310,000	7.7880	362		362	10	372
SubTotal	3,980,500	100.0000	4,650		4,650	113	4,763
Total	3,980,500	100.0000	4,650		4,650	113	4,763

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



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	2,938	4.0550	3,246		3,246		3,246
1022 TREASURER	1,009	1.3926	1,115		1,115		1,115
1026 REV/RECOVER	470	0.6487	519		519		519
1031 CNTY CNSL	840	1.1594	928		928		928
1040 PERSONNEL	1,727	2.3836	1,908		1,908		1,908
1073 MAINTENANCE	674	0.9302	745		745		745
1101 INSURANCE	318	0.4389	351		351		351
201 CNTRL SERV	274	0.3782	303		303	8	311
1011 BRD OF SUPV	3,639	5.0225	4,021		4,021	107	4,128
2016 DIST ATTN	2,824	3.8976	3,120		3,120	83	3,203
2017 CHILD SUPP 00125	2,852	3.9363	3,151		3,151	84	3,235
2021 SHERIFF	7,066	9.7524	7,808		7,808	208	8,016
2035 PROBATION	5,684	7.8450	6,281		6,281	167	6,448
2036 VICTIM WITN	233	0.3216	257		257	7	264
2059 AG ADM SERV	2,726	3.7624	3,012		3,012	80	3,092
2070 CLERK/RECOR	3,416	4.7147	3,775		3,775	101	3,876
2076 PLANN/BLDG	2,287	3.1565	2,527		2,527	67	2,594
4011 SUBST ABUSE 106	134	0.1849	148		148	4	152
4012 HEALTH 108	235	0.3243	260		260	7	267
4013 MNTH HLTH 106	23,707	32.7202	26,196		26,196	699	26,895
5011 WELFARE 108	787	1.0862	870		870	23	893
5051 VET SERV	43	0.0593	48		48	1	49
6021 LIBRARY	8,266	11.4086	9,134		9,134	243	9,377
6031 AG EXTENS	43	0.0593	48		48	1	49
110 PUBLIC WORKS 3010	262	0.3616	290		290	8	298
SubTotal	72,454	100.0000	80,061		80,061	1,898	81,959
Total	72,454	100.0000	80,061		80,061	1,898	81,959

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



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	13,668	8,435	1,869	118	3,246
1022 TREASURER	5,073	3,727	179	52	1,115
1026 REV/RECOVER	1,442	835	76	12	519
1031 CNTY CNSL	3,559	2,506	90	35	928
1040 PERSONNEL	4,354	2,338	75	33	1,908
1073 MAINTENANCE	3,690	2,612	296	37	745
1074 CUSTODIAN	2,477	2,201	245	31	0
1101 INSURANCE	2,008	1,545	90	22	351
1108 IT	2,634	2,547	51	36	0
201 CNTRL SERV	2,281	1,712	234	24	311
1011 BRD OF SUPV	8,645	4,281	176	60	4,128
1023 ASSESSOR	9,714	9,419	163	132	0
1051 ELECTIONS	2,652	2,483	134	35	0
1092 ADVERTISING	3	0	3	0	0
1103 EE_BENEFITS	13	0	13	0	0
1106 SURVERYOR	21	0	9	12	0
1107 REFUNDS	39	0	39	0	0
2008 DA SRVP/GRT	183	171	10	2	0
20131 JUD DIST	59	0	59	0	0
2014 GRAND JURY	49	0	49	0	0
2016 DIST ATTN	10,645	7,012	331	99	3,203
20161 DA WEL/INV	9	8	1	0	0
20162 DA IND/GAM 2258	437	429	2	6	0
2017 CHILD SUPP 00125	9,476	5,993	164	84	3,235
2018 LAW LIBRARY	8	0	8	0	0
2019 PUBL DEFEND	72	0	72	0	0
2020 COMMUNICTNS	7,906	7,707	91	108	0
2021 SHERIFF	39,628	30,427	759	426	8,016
20211 SO BAILIFF	2,195	2,141	24	30	0
20212 SO IND/GAM 2339	1,737	1,712	1	24	0
2031 JAIL	16,845	16,256	361	228	0
2033 FOUTS SPRNG	26	0	26	0	0
2035 PROBATION	21,564	14,438	476	202	6,448
2036 VICTIM WITN	1,345	942	126	13	264
20363 YOUTH OFFEND GNT	932	856	64	12	0
2050 FLD WTR CON	15	0	15	0	0



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

Receiving Department	Total	GENERAL IT ADMIN	IT ACCOUNTING	IT PAYROLL SYSTEM	IT SPECIAL PROJECTS
2059 AG ADM SERV	7,335	4,058	129	56	3,092
2060 AG COMM	5,172	4,923	180	69	0
2070 CLERK/RECOR	8,265	4,195	135	59	3,876
2071 CORONER	969	856	101	12	0
2076 PLANN/BLDG	6,943	4,142	149	58	2,594
2077 ANIMAL CTRL	2,747	2,569	142	36	0
2080 TRAPPER	2	0	2	0	0
2081 OES	1,043	954	76	13	0
20811 HOME SECUR	54	0	54	0	0
2083 PUBLIC ADMN	83	60	22	1	0
4010 BH ADMIN SV 106	3,542	3,425	69	48	0
4011 SUBST ABUSE 106	3,010	2,569	253	36	152
4012 HEALTH 108	766	0	358	141	267
4013 MNTH HLTH 106	65,795	36,821	1,566	513	26,895
40131 MH SERV FND 2936	476	0	476	0	0
40132 MHSA EDUC & TRAIN	28	0	28	0	0
40133 MHSA 2940	11	0	11	0	0
40134 MHSA 2942	14	0	14	0	0
4015 AIR POLLUT 130	3,742	3,596	96	50	0
4019 ENVIR HLTH 108	205	0	157	48	0
4023 AMBULANCE 108	46	0	46	0	0
5010 DHHS ADMIN 108	353	0	233	120	0
5011 WELFARE 108	2,123	0	823	407	893
5032 INDG BURIAL	7	0	7	0	0
5033 SR NUTRITON 108	43	0	35	8	0
5041 JUV CRT WRD	23	0	23	0	0
5051 VET SERV	945	856	28	12	49
5061 SR CITIZENS	15	0	15	0	0
6021 LIBRARY	15,073	5,137	367	192	9,377
6022 ADULT LIT	43	0	43	0	0
6023 FAMILY LIT	13	0	13	0	0
6031 AG EXTENS	2,733	2,569	79	36	49
7032 COL VET	17	0	17	0	0
7033 MAX VET	23	0	23	0	0
7035 WMS VET	26	0	26	0	0
110 PUBLIC WORKS 3010	2,123	0	1,405	420	298
121 BLDG FUND 1080	7	0	7	0	0



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

Receiving Department	Total	GENERAL IT ADMIN	IT ACCOUNTING	IT PAYROLL SYSTEM	IT SPECIAL PROJECTS
151 FISH/GAME 2078	27	0	27	0	0
154 PARK REC 7011	4	0	4	0	0
156 MIGRANT HSE 1075	2,243	1,936	280	27	0
447 SOLID WASTE 4000	95	0	83	12	0
465 LOCAL TRNSP 4020	1	0	1	0	0
468 AIRPORT 4001	160	0	148	12	0
491 LOC TRAN PL 4022	37	0	37	0	0
493 TRANSIT AGN 4002	494	0	362	132	0
496 HISTOR RCRD 7427	3	0	3	0	0
848 LAFCO 4060	102	0	102	0	0
878 IHSS PUB AU 7526	43	0	43	0	0
OUTSIDE AGENCIES	3,390	0	3,018	372	0
Direct Billed	0	0	0	0	0
Total	315,818	211,399	17,697	4,763	81,959

COLUSA COUNTY
Schedule 12.1 Narrative Description of 2010-2011 Costs to be Allocated
For Department CENTRAL SERVICES

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 five different functions and were allocated to County departments based on various methods.

Please note that, the Central Services Department was not considered a true Internal Service Fund as the County departments own the equipment that they purchase.

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 2010-2011 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 2010-2011 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 2010-2011 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 2010-2011 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 2010-2011 fiscal year.

COST ADJUSTMENTS

The Cost Adjustments were for expenditure offsets consisting of both revenue and expenditure reimbursements listed below for the 2010-2011 fiscal year:

<u>Amount</u>	<u>Revenue/Exp Acct</u>	<u>Description</u>	<u>Function</u>
\$1,709	#1109-468780 Reimb	Reimb from Outside Agencies	Department Purchases
\$188	#1109-479321 PY Ins	PY Insurance Dividend	General/Admin
<u>\$26,240</u>	#1109-479470 Misc Ref	Underground Storage Reimb	General/Admin
\$28,137	Total Rev Offset		
<u>\$259,505</u>	#593901-4 Dept Purch	Total Reimbursed Proj Charges	Department Purchases
<u>\$287,642</u>	Total Cost Adjustments		

COLUSA COUNTY
Schedule .2 - Costs To Be Allocated
For Department 201 CNTRL SERV

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	382,324			382,324
DEPRECIATION EXP	(719)			
FIXED ASSETS	0			
Total Deductions:	(719)			(719)
BUILDING USE	4,543		4,543	
EQUIPMENT USE	1,360		1,360	
1021 AUDITOR	3,239	439	3,678	
1022 TREASURER	2,456	240	2,696	
1031 CNTY CNSL	1,875	101	1,976	
1040 PERSONNEL	1,060	168	1,228	
1073 MAINTENANCE	2,692	154	2,846	
1074 CUSTODIAN	8,342	385	8,727	
1101 INSURANCE	107	12	119	
1108 IT	2,223	58	2,281	
201 CNTRL SERV		3,052	3,052	
Total Allocated Additions:	27,897	4,609	32,506	32,506
#468780 C/S REIMB	(1,709)			
#479321 PY INS DIV	(188)			
#479740 MISC-REFUNDS	(26,240)			
#593901-4 DEPT PURCH	(259,505)			
Total Departmental Cost Adjustments:	(287,642)			(287,642)
Total To Be Allocated:	121,860	4,609		126,469

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 201 CNTRL SERV

	Total	General & Admin	SERVICE & SUPPLIES	COPIER	POSTAGE
Wages & Benefits					
SALARIES & WAGES	60,239	30,110	11,742	463	3,579
FRINGE BENEFITS	42,362	21,174	8,257	326	2,517
Other Expense & Cost					
3060 COMMUNICATIONS	885	885	0	0	0
3090 HOUSEHOLD	11	11	0	0	0
3100 INSURANCE	1,219	1,219	0	0	0
3120 MAINT-EQUIP	2,552	0	0	0	0
3121 MAINT-SOFTWARE	42	42	0	0	0
3150 MEMBERSHIPS	37	37	0	0	0
3163 FINCHRG/LATE FEE	908	0	0	0	0
3170 OFFICE EXPENSE	2,871	561	0	0	0
31701 SERVICE/SUPPLY	199,285	0	0	0	0
3171 POSTAGE	415	297	0	0	0
31711 POSTAGE--OTHER DE	50,581	0	0	0	0
3180 PROF/SERV	231	0	0	0	0
3200 RENTS/LEASE	14,350	0	0	10,203	4,147
3230 SPECIAL EXP	185	185	0	0	0
3231 SOFTWARE	0	0	0	0	0
3251 ED & TRAIN	0	0	0	0	0
3253 FUEL	704	95	0	0	0
32532 FUEL--OTHER DEPT	4,620	0	0	0	0
53260 UTILITIES	108	108	0	0	0
*DEPRECIATION EXP	719	719	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	382,324	55,443	19,999	10,992	10,243
Deductions					
Total Deductions	(719)	(719)	0	0	0
Cost Adjustments					
#468780 C/S REIMB	(1,709)	0	0	0	0
#479321 PY INS DIV	(188)	(188)	0	0	0
#479740 MISC-REFUNDS	(26,240)	(26,240)	0	0	0
#593901-4 DEPT PURCH	(259,505)	0	0	0	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 201 CNTRL SERV

	Total	General & Admin	SERVICE & SUPPLIES	COPIER	POSTAGE
Functional Cost	93,963	28,296	19,999	10,992	10,243
Allocation Step 1					

Inbound- All Others	27,897	13,945	5,438	214	1,657
Reallocate Admin Costs		(42,241)	16,462	649	5,018
1st Allocation	121,860	0	41,899	11,855	16,918
Allocation Step 2					

Inbound- All Others	4,609	2,304	898	35	274
Reallocate Admin Costs		(2,304)	898	35	274
2nd Allocation	4,609	0	1,796	70	548
Total For 1201000 201 CNTRL SERV					

Total Allocated	126,469	0	43,695	11,925	17,466



COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 201 CNTRL SERV

	DEPTS PURCHASES	SPECIAL PURCHASES
Wages & Benefits		

SALARIES & WAGES	0	14,345
FRINGE BENEFITS	0	10,088
Other Expense & Cost		

3060 COMMUNICATIONS	0	0
3090 HOUSEHOLD	0	0
3100 INSURANCE	0	0
3120 MAINT-EQUIP	2,552	0
3121 MAINT-SOFTWARE	0	0
3150 MEMBERSHIPS	0	0
3163 FINCHRG/LATE FEE	908	0
3170 OFFICE EXPENSE	2,310	0
31701 SERVICE/SUPPLY	199,285	0
3171 POSTAGE	118	0
31711 POSTAGE--OTHER DE	50,581	0
3180 PROF/SERV	231	0
3200 RENTS/LEASE	0	0
3230 SPECIAL EXP	0	0
3231 SOFTWARE	0	0
3251 ED & TRAIN	0	0
3253 FUEL	609	0
32532 FUEL--OTHER DEPT	4,620	0
53260 UTILITIES	0	0
*DEPRECIATION EXP	0	0
*FIXED ASSETS	0	0
Departmental Totals		

Total Expenditures	261,214	24,433
Deductions		

Total Deductions	0	0
Cost Adjustments		

#468780 C/S REIMB	(1,709)	0
#479321 PY INS DIV	0	0
#479740 MISC-REFUNDS	0	0
#593901-4 DEPT PURCH	(259,505)	0



COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 201 CNTRL SERV

	DEPTS PURCHASES	SPECIAL PURCHASES
Functional Cost	0	24,433
Allocation Step 1		

Inbound- All Others	0	6,643
Reallocate Admin Costs	0	20,112
1st Allocation	0	51,188
Allocation Step 2		

Inbound- All Others	0	1,098
Reallocate Admin Costs	0	1,097
2nd Allocation	0	2,195
Total For 1201000 201 CNTRL SERV		

Total Allocated	0	53,383

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 201 CNTRL SERV

Activity - SERVICE & SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	42	2.8321	1,187		1,187		1,187
1022 TREASURER	32	2.1578	904		904		904
1026 REV/RECOVER	26	1.7532	735		735		735
1031 CNTY CNSL	24	1.6183	678		678		678
1040 PERSONNEL	43	2.8995	1,215		1,215		1,215
1073 MAINTENANCE	7	0.4720	198		198		198
1074 CUSTODIAN	2	0.1349	57		57		57
1101 INSURANCE	20	1.3486	565		565		565
1108 IT	48	3.2367	1,356		1,356		1,356
201 CNTRL SERV	78	5.2596	2,204		2,204		2,204
1011 BRD OF SUPV	45	3.0344	1,271		1,271	70	1,341
1023 ASSESSOR	32	2.1578	904		904	50	954
1051 ELECTIONS	41	2.7647	1,158		1,158	63	1,221
2008 DA SRVP/GRT	12	0.8092	339		339	19	358
2016 DIST ATTN	56	3.7761	1,582		1,582	87	1,669
20161 DA WEL/INV	12	0.8092	339		339	19	358
20162 DA IND/GAM 2258	9	0.6069	254		254	14	268
2017 CHILD SUPP 00125	22	1.4835	622		622	34	656
2019 PUBL DEFEND	3	0.2023	85		85	5	90
2020 COMMUNICTNS	3	0.2023	85		85	5	90
2021 SHERIFF	30	2.0229	848		848	46	894
2031 JAIL	3	0.2023	85		85	5	90
2035 PROBATION	115	7.7546	3,249		3,249	178	3,427
2036 VICTIM WITN	30	2.0229	848		848	46	894
20363 YOUTH OFFEND GNT	58	3.9110	1,639		1,639	90	1,729
2059 AG ADM SERV	55	3.7087	1,554		1,554	85	1,639
2060 AG COMM	25	1.6858	706		706	39	745
2070 CLERK/RECOR	55	3.7087	1,554		1,554	85	1,639



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 201 CNTRL SERV

Activity - SERVICE & SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2071 CORONER	1	0.0674	28		28	2	30
2076 PLANN/BLDG	17	1.1463	480		480	26	506
2081 OES	1	0.0674	28		28	2	30
20811 HOME SECUR	2	0.1349	57		57	3	60
4010 BH ADMIN SV 106	13	0.8766	367		367	20	387
4011 SUBST ABUSE 106	4	0.2697	113		113	6	119
4012 HEALTH 108	34	2.2927	961		961	53	1,014
4013 MNTH HLTH 106	44	2.9670	1,243		1,243	68	1,311
40131 MH SERV FND 2936	8	0.5394	226		226	12	238
40132 MHSA EDUC & TRAIN 2939	3	0.2023	85		85	5	90
40133 MHSA 2940	2	0.1349	57		57	3	60
40134 MHSA 2942	2	0.1349	57		57	3	60
4015 AIR POLLUT 130	21	1.4160	593		593	32	625
4019 ENVIR HLTH 108	17	1.1463	480		480	26	506
5010 DHHS ADMIN 108	23	1.5509	650		650	36	686
5011 WELFARE 108	72	4.8550	2,034		2,034	111	2,145
5033 SR NUTRITON 108	11	0.7417	311		311	17	328
5051 VET SERV	15	1.0115	424		424	23	447
5061 SR CITIZENS	4	0.2697	113		113	6	119
6021 LIBRARY	131	8.8333	3,696		3,696	202	3,898
6022 ADULT LIT	8	0.5394	226		226	12	238
6023 FAMILY LIT	2	0.1349	57		57	3	60
6031 AG EXTENS	3	0.2023	85		85	5	90
110 PUBLIC WORKS 3010	15	1.0115	424		424	23	447
151 FISH/GAME 2078	22	1.4835	622		622	34	656
156 MIGRANT HSE 1075	33	2.2252	932		932	51	983
468 AIRPORT 4001	22	1.4835	622		622	34	656
878 IHSS PUB AU 7526	10	0.6743	283		283	15	298

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 201 CNTRL SERV

Activity - SERVICE & SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OUTSIDE AGENCIES	15	1.0115	424		424	23	447
SubTotal	1,483	100.0000	41,899		41,899	1,796	43,695
Total	1,483	100.0000	41,899		41,899	1,796	43,695

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 201 CNTRL SERV

Activity - COPIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	1,136	10.9157	1,294		1,294		1,294
1022 TREASURER	457	4.3913	521		521		521
1031 CNTY CNSL	29	0.2787	33		33		33
1040 PERSONNEL	1,560	14.9899	1,777		1,777		1,777
1101 INSURANCE	168	1.6143	191		191		191
201 CNTRL SERV	703	6.7551	801		801		801
1011 BRD OF SUPV	210	2.0179	239		239	2	241
1023 ASSESSOR	334	3.2094	380		380	4	384
1051 ELECTIONS	2,993	28.7595	3,410		3,410	33	3,443
2016 DIST ATTN	3	0.0288	3		3		3
2019 PUBL DEFEND	148	1.4221	169		169	2	171
2021 SHERIFF	5	0.0480	6		6		6
20363 YOUTH OFFEND GNT	315	3.0268	359		359	3	362
2060 AG COMM	13	0.1249	15		15		15
2076 PLANN/BLDG	1,960	18.8335	2,233		2,233	22	2,255
4013 MNTH HLTH 106	165	1.5855	188		188	2	190
5011 WELFARE 108	89	0.8552	101		101	1	102
6021 LIBRARY	39	0.3747	44		44		44
151 FISH/GAME 2078	80	0.7687	91		91	1	92
SubTotal	10,407	100.0000	11,855		11,855	70	11,925
Total	10,407	100.0000	11,855		11,855	70	11,925

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 201 CNTRL SERV

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	5,073	10.9097	1,846		1,846		1,846
1022 TREASURER	5,874	12.6323	2,137		2,137		2,137
1026 REV/RECOVER	1,634	3.5140	594		594		594
1031 CNTY CNSL	510	1.0968	186		186		186
1040 PERSONNEL	656	1.4108	239		239		239
1101 INSURANCE	17	0.0366	6		6		6
1108 IT	17	0.0366	6		6		6
201 CNTRL SERV	130	0.2796	47		47		47
1011 BRD OF SUPV	759	1.6323	276		276	13	289
1023 ASSESSOR	5,224	11.2344	1,901		1,901	88	1,989
1051 ELECTIONS	1,267	2.7247	461		461	21	482
2016 DIST ATTN	1,009	2.1699	367		367	17	384
2017 CHILD SUPP 00125	2,630	5.6559	957		957	44	1,001
2035 PROBATION	1,138	2.4473	414		414	19	433
2036 VICTIM WITN	55	0.1183	20		20	1	21
2060 AG COMM	1,097	2.3591	399		399	18	417
2070 CLERK/RECOR	2,282	4.9075	830		830	38	868
2076 PLANN/BLDG	1,692	3.6387	616		616	28	644
4012 HEALTH 108	1,186	2.5505	432		432	20	452
4013 MNTH HLTH 106	1,074	2.3097	391		391	18	409
40131 MH SERV FND 2936	1,862	4.0043	677		677	31	708
4015 AIR POLLUT 130	743	1.5978	270		270	12	282
4019 ENVIR HLTH 108	499	1.0731	182		182	8	190
5010 DHHS ADMIN 108	68	0.1462	25		25	1	26
5011 WELFARE 108	8,171	17.5721	2,973		2,973	140	3,113
5051 VET SERV	76	0.1634	28		28	1	29
6021 LIBRARY	812	1.7462	295		295	14	309
6022 ADULT LIT	34	0.0731	12		12	1	13

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 201 CNTRL SERV

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
6023 FAMILY LIT	8	0.0172	3		3		3
151 FISH/GAME 2078	174	0.3742	63		63	3	66
156 MIGRANT HSE 1075	272	0.5849	99		99	5	104
468 AIRPORT 4001	445	0.9570	162		162	7	169
878 IHSS PUB AU 7526	12	0.0258	4		4		4
SubTotal	46,500	100.0000	16,918		16,918	548	17,466
Total	46,500	100.0000	16,918		16,918	548	17,466

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 201 CNTRL SERV

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 201 CNTRL SERV

Activity - SPECIAL PURCHASES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	552.00	3.8480	1,970		1,970		1,970
1022 TREASURER	389.00	2.7117	1,388		1,388		1,388
1026 REV/RECOVER	326.00	2.2726	1,163		1,163		1,163
1031 CNTY CNSL	180.00	1.2548	642		642		642
1040 PERSONNEL	443.00	3.0882	1,581		1,581		1,581
1073 MAINTENANCE	12.00	0.0837	43		43		43
1101 INSURANCE	6.00	0.0418	21		21		21
1108 IT	620.00	4.3221	2,212		2,212		2,212
1011 BRD OF SUPV	635.00	4.4266	2,266		2,266	118	2,384
1023 ASSESSOR	1,531.00	10.6728	5,462		5,462	285	5,747
1051 ELECTIONS	231.00	1.6103	824		824	43	867
2008 DA SRVP/GRT	6.00	0.0418	21		21	1	22
2014 GRAND JURY	12.00	0.0837	43		43	2	45
2016 DIST ATTN	253.00	1.7637	903		903	47	950
2017 CHILD SUPP 00125	670.00	4.6706	2,391		2,391	124	2,515
2021 SHERIFF	376.00	2.6211	1,342		1,342	70	1,412
2035 PROBATION	178.00	1.2409	635		635	33	668
2036 VICTIM WITN	14.00	0.0976	50		50	3	53
2059 AG ADM SERV	160.00	1.1154	571		571	30	601
2060 AG COMM	265.00	1.8473	946		946	49	995
2070 CLERK/RECOR	792.00	5.5211	2,826		2,826	147	2,973
2076 PLANN/BLDG	389.00	2.7117	1,388		1,388	72	1,460
4011 SUBST ABUSE 106	303.00	2.1122	1,081		1,081	56	1,137
4012 HEALTH 108	666.00	4.6427	2,377		2,377	124	2,501
4013 MNTH HLTH 106	1,457.00	10.1568	5,199		5,199	271	5,470
4015 AIR POLLUT 130	3.00	0.0209	11		11	1	12
4019 ENVIR HLTH 108	201.00	1.4012	717		717	37	754
5010 DHHS ADMIN 108	1,400.00	9.7595	4,996		4,996	260	5,256



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 201 CNTRL SERV

Activity - SPECIAL PURCHASES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
5011 WELFARE 108	1,216.00	8.4768	4,339		4,339	226	4,565
5051 VET SERV	31.00	0.2161	111		111	6	117
5061 SR CITIZENS	223.00	1.5545	796		796	41	837
6021 LIBRARY	106.00	0.7389	378		378	20	398
6022 ADULT LIT	84.00	0.5856	300		300	16	316
6031 AG EXTENS	126.00	0.8784	450		450	23	473
110 PUBLIC WORKS 3010	293.00	2.0425	1,046		1,046	54	1,100
156 MIGRANT HSE 1075	157.00	1.0945	560		560	29	589
493 TRANSIT AGN 4002	39.00	0.2719	139		139	7	146
SubTotal	14,345.00	100.0000	51,188		51,188	2,195	53,383
Total	14,345.00	100.0000	51,188		51,188	2,195	53,383

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 201 CNTRL SERV

Receiving Department	Total	SERVICE & SUPPLIES	COPIER	POSTAGE	DEPTS PURCHASES	SPECIAL PURCHASES
1021 AUDITOR	6,297	1,187	1,294	1,846	0	1,970
1022 TREASURER	4,950	904	521	2,137	0	1,388
1026 REV/RECOVER	2,492	735	0	594	0	1,163
1031 CNTY CNSL	1,539	678	33	186	0	642
1040 PERSONNEL	4,812	1,215	1,777	239	0	1,581
1073 MAINTENANCE	241	198	0	0	0	43
1074 CUSTODIAN	57	57	0	0	0	0
1101 INSURANCE	783	565	191	6	0	21
1108 IT	3,574	1,356	0	6	0	2,212
201 CNTRL SERV	3,052	2,204	801	47	0	0
1011 BRD OF SUPV	4,255	1,341	241	289	0	2,384
1023 ASSESSOR	9,074	954	384	1,989	0	5,747
1051 ELECTIONS	6,013	1,221	3,443	482	0	867
2008 DA SRVP/GRT	380	358	0	0	0	22
2014 GRAND JURY	45	0	0	0	0	45
2016 DIST ATTN	3,006	1,669	3	384	0	950
20161 DA WEL/INV	358	358	0	0	0	0
20162 DA IND/GAM 2258	268	268	0	0	0	0
2017 CHILD SUPP 00125	4,172	656	0	1,001	0	2,515
2019 PUBL DEFEND	261	90	171	0	0	0
2020 COMMUNICTNS	90	90	0	0	0	0
2021 SHERIFF	2,312	894	6	0	0	1,412
2031 JAIL	90	90	0	0	0	0
2035 PROBATION	4,528	3,427	0	433	0	668
2036 VICTIM WITN	968	894	0	21	0	53
20363 YOUTH OFFEND GNT	2,091	1,729	362	0	0	0
2059 AG ADM SERV	2,240	1,639	0	0	0	601
2060 AG COMM	2,172	745	15	417	0	995
2070 CLERK/RECOR	5,480	1,639	0	868	0	2,973
2071 CORONER	30	30	0	0	0	0
2076 PLANN/BLDG	4,865	506	2,255	644	0	1,460
2081 OES	30	30	0	0	0	0
20811 HOME SECUR	60	60	0	0	0	0
4010 BH ADMIN SV 106	387	387	0	0	0	0
4011 SUBST ABUSE 106	1,256	119	0	0	0	1,137
4012 HEALTH 108	3,967	1,014	0	452	0	2,501

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 201 CNTRL SERV

Receiving Department	Total	SERVICE & SUPPLIES	COPIER	POSTAGE	DEPTS PURCHASES	SPECIAL PURCHASES
4013 MNTH HLTH 106	7,380	1,311	190	409	0	5,470
40131 MH SERV FND 2936	946	238	0	708	0	0
40132 MHSA EDUC & TRAIN	90	90	0	0	0	0
40133 MHSA 2940	60	60	0	0	0	0
40134 MHSA 2942	60	60	0	0	0	0
4015 AIR POLLUT 130	919	625	0	282	0	12
4019 ENVIR HLTH 108	1,450	506	0	190	0	754
5010 DHHS ADMIN 108	5,968	686	0	26	0	5,256
5011 WELFARE 108	9,925	2,145	102	3,113	0	4,565
5033 SR NUTRITON 108	328	328	0	0	0	0
5051 VET SERV	593	447	0	29	0	117
5061 SR CITIZENS	956	119	0	0	0	837
6021 LIBRARY	4,649	3,898	44	309	0	398
6022 ADULT LIT	567	238	0	13	0	316
6023 FAMILY LIT	63	60	0	3	0	0
6031 AG EXTENS	563	90	0	0	0	473
110 PUBLIC WORKS 3010	1,547	447	0	0	0	1,100
151 FISH/GAME 2078	814	656	92	66	0	0
156 MIGRANT HSE 1075	1,676	983	0	104	0	589
468 AIRPORT 4001	825	656	0	169	0	0
493 TRANSIT AGN 4002	146	0	0	0	0	146
878 IHSS PUB AU 7526	302	298	0	4	0	0
OUTSIDE AGENCIES	447	447	0	0	0	0
Direct Billed	0	0	0	0	0	0
Total	126,469	43,695	11,925	17,466	0	53,383

