

COUNTY OF COLUSA

2013-2014 COST ALLOCATION PLAN
PER OMB A87

BASED ON 2011-2012 ACTUAL COST

RUN DATE 03/01/2013

COLUSA

COUNTY

Office of
PEGGY SCROGGINS
County Auditor-Controller
Risk Manager
Data Processing Manager



AUDITOR -CONTROLLER

546 Jay Street, Suite 202
COLUSA, CALIFORNIA 95932
Phone (530) 458-0400 Fax (530) 458-7851

ROBERT ZUNINO
Asst. Auditor - Controller
Asst. Risk Manager
Asst. Data Processing Manager

June 28, 2013

State Controller's Office
Martin Raygoza
Division of Accounting and Reporting
Cost Plan and Local Apportionments Section
P O Box 942850
Sacramento, CA 94250

Please find enclosed Colusa County's revised 2013-2014 Countywide Cost Plan as follows:
Colusa County's Revised 2013-2014 Countywide Cost Plan

The Cost Plan was revised for allocation problems. The overall cost remained the same.

If further information is needed, please contact me by phone at (530)458-0416, by fax at (530)458-0402, or by e-mail at jdawley@countyofcolusa.org between the hours of 8:30am and 4:00pm.

Sincerely,

COUNTY OF COLUSA

A handwritten signature in cursive script, reading "Janet S. Dawley".

JANET S. DAWLEY
Deputy Auditor-Controller

Enclosures

COUNTY OF COLUSA

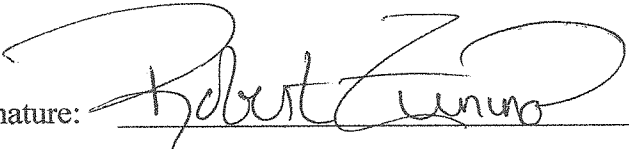
CERTIFICATE OF COST ALLOCATION PLAN

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

- (1) All costs included in this revised proposal dated June 5, 2013 to establish cost allocations or billings for the 2013-2014 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: June 5, 2013

COLUSA

COUNTY

Office of
PEGGY SCROGGINS
County Auditor-Controller
Risk Manager
Data Processing Manager



AUDITOR -CONTROLLER

546 Jay Street, Suite 202
COLUSA, CALIFORNIA 95932
Phone (530) 458-0400 Fax (530) 458-7851

ROBERT ZUNINO
Asst. Auditor - Controller
Asst. Risk Manager
Asst. Data Processing Manager

March 1, 2013

State Controller's Office
Martin Raygoza
Division of Accounting and Reporting
Cost Plan and Local Apportionments Section
P O Box 942850
Sacramento, CA 94250

Please find enclosed Colusa County's final 2013-2014 Countywide Cost Plan as follows:

1. Colusa County's 2013-2014 Countywide Cost Plan;
2. Exhibit 1301 Supplemental Information Checklist;
3. Colusa County's 2011-2012 Revenue and Expenditure Summaries for the Central Service Departments;
4. Roll Forward: Excel Worksheet with the adjusted 2011-2012 Cost Plan charges for the Roll Forward calculation on Schedule B;
5. The Indirect Cost charges to departments for 2011-2012;
6. To review the Colusa County's 2011-2012 Countywide Audit Report and the annual Budget, please go to countyofcolusa.org, select Departments, select Auditor-Controller, select Financial Documents.

If further information is needed, please contact me by phone at (530)458-0416, by fax at (530)458-0402, or by e-mail at jdawley@countyofcolusa.org between the hours of 8:30am and 4:00pm.

Sincerely,

COUNTY OF COLUSA

A handwritten signature in cursive script, appearing to read "Janet Dawley".

JANET S. DAWLEY
Deputy Auditor-Controller

Enclosures

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RE-PRINT FOR SCHEDULE B TOTALS 5-15-14

COLUSA COUNTY

Allocated Costs By Department

2013-2014 COST ALLOCATION PLAN

2014

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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	9,563	10,693	3,386	0	0	283	0
EQUIPMENT USE	2,597	6,274	34,416	0	0	37	0
1021 AUDITOR	3,896	6,804	2,768	206	103	610	96
1022 TREASURER	1,219	1,595	1,733	148	158	178	168
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	22,556	378	0	0	112	0
1040 PERSONNEL	0	13,693	2,522	0	0	1,456	0
1073 MAINTENANCE	17,048	20,655	289	0	0	187	0
1074 CUSTODIAN	16,394	10,853	4,526	0	0	590	0
1101 INSURANCE	(4,641)	(1,328)	(751)	0	0	(74)	0
1108 IT	3,438	5,631	1,622	5	20	15	59
201 CNTRL SERV	3,548	10,377	9,845	0	0	0	0
Total Allocated	53,062	107,803	60,734	359	281	3,394	323
Roll Forward	(2,011)	8,251	15,632	238	(353)	2,083	(78)
Cost With Roll Forward	51,051	116,054	76,366	597	(72)	5,477	245
Adjustments	0	(15,000)	0	0	0	0	0
Proposed Costs	51,051	101,054	76,366	597	(72)	5,477	245

COLUSA COUNTY
Allocated Costs By Department

2013-2014 COST ALLOCATION PLAN
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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 ATTNY
BUILDING USE	0	0	36,361	16,789	1,091	0	0
EQUIPMENT USE	0	0	0	0	0	0	11,211
1021 AUDITOR	195	0	3,983	0	0	2,096	8,058
1022 TREASURER	70	0	1,526	0	0	1,684	3,616
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	6	0	0	0	0	1,742	2,855
1040 PERSONNEL	182	0	0	0	0	0	14,620
1073 MAINTENANCE	0	0	14,929	37,724	474	0	263
1074 CUSTODIAN	0	0	12,147	12,900	2,439	0	9,367
1101 INSURANCE	(53)	0	(1,866)	0	0	0	(1,595)
1108 IT	113	0	88	0	0	75	16,961
201 CNTRL SERV	320	0	0	0	0	73	5,089
Total Allocated	833	0	67,168	67,413	4,004	5,670	70,445
Roll Forward	(1,058)	0	(10,088)	19,702	1,050	3,908	10,715
Cost With Roll Forward	(225)	0	57,080	87,115	5,054	9,578	81,160
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(225)	0	57,080	87,115	5,054	9,578	81,160

COLUSA COUNTY
Allocated Costs By Department

2013-2014 COST ALLOCATION PLAN
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Detail

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	1,982	0	2,930	21,524
EQUIPMENT USE	0	0	0	37	0	24,430	108,236
1021 AUDITOR	39	252	4,803	9	1,205	5,408	25,330
1022 TREASURER	0	10	1,991	10	772	1,278	7,737
1026 REV/RECOVER	0	0	0	0	17,051	0	2,718
1031 CNTY CNSL	0	15	648	0	1,768	299	67,435
1040 PERSONNEL	9	453	3,333	0	0	9,912	43,011
1073 MAINTENANCE	0	0	242	4,012	0	0	2,764
1074 CUSTODIAN	0	0	0	1,529	0	0	4,528
1101 INSURANCE	(1,180)	(108)	(1,321)	0	(159)	(328)	(23,116)
1108 IT	7	249	6,508	12	110	4,542	23,640
201 CNTRL SERV	366	325	4,137	0	88	224	6,245
Total Allocated	(759)	1,196	20,341	7,591	20,835	48,695	290,052
Roll Forward	(1,922)	(526)	(7,618)	646	(20,041)	(264)	(33,910)
Cost With Roll Forward	(2,681)	670	12,723	8,237	794	48,431	256,142
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(2,681)	670	12,723	8,237	794	48,431	256,142

COLUSA COUNTY
Allocated Costs By Department

2013-2014 COST ALLOCATION PLAN

2014

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Detail

Central Service Departments	20211 SO BAILIFF	20212 SO IND/GAM 2339	2031 JAIL	2033 JUV FAC	2035 PROBATION	20351 PROB IND/GM 2526	2036 VICTIM WITN
BUILDING USE	0	0	63,179	0	23,379	0	0
EQUIPMENT USE	0	0	11,742	0	10,212	0	0
1021 AUDITOR	1,465	1,217	13,771	512	15,743	368	1,802
1022 TREASURER	575	357	4,775	208	4,468	0	3,249
1026 REV/RECOVER	0	0	0	0	30,890	0	50,167
1031 CNTY CNSL	75	60	4,664	0	38,613	22	33
1040 PERSONNEL	2,173	1,738	21,672	0	28,302	641	2,331
1073 MAINTENANCE	0	0	0	0	15,699	0	0
1074 CUSTODIAN	0	0	0	0	23,424	0	0
1101 INSURANCE	(64)	(165)	(2,866)	0	(4,276)	(19)	(31)
1108 IT	1,260	981	9,838	38	17,423	0	729
201 CNTRL SERV	102	0	853	0	6,237	0	1,003
Total Allocated	5,586	4,188	127,628	758	210,114	1,012	59,283
Roll Forward	(2,017)	(2,395)	(15,817)	(550)	51,211	(2,441)	18,341
Cost With Roll Forward	3,569	1,793	111,811	208	261,325	(1,429)	77,624
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,569	1,793	111,811	208	261,325	(1,429)	77,624

COLUSA COUNTY
Allocated Costs By Department

2013-2014 COST ALLOCATION PLAN

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Detail

Central Service Departments	20363 YOUTH OFFEND	2050 FLD WTR CON	2059 AG ADM SERV	2060 AG COMM	2061 WTR MGT	2070 CLERK/RECOR	2071 CORONER
	GNT						
BUILDING USE	0	0	0	55	0	11,738	636
EQUIPMENT USE	0	0	1,331	16,845	0	7,077	1,096
1021 AUDITOR	917	220	3,882	4,840	21	6,893	1,604
1022 TREASURER	892	119	1,566	2,080	20	1,189	1,179
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	30	161	142	7,759	0	5,662	30
1040 PERSONNEL	868	0	4,761	6,560	0	4,279	868
1073 MAINTENANCE	0	0	14,139	405	0	2,074	0
1074 CUSTODIAN	0	0	0	0	0	16,683	0
1101 INSURANCE	(26)	0	(212)	(3,454)	0	(529)	(45)
1108 IT	587	23	22,484	3,087	0	11,417	644
201 CNTRL SERV	1,969	0	1,573	3,038	0	6,284	0
Total Allocated	5,237	523	49,666	41,215	41	72,767	6,012
Roll Forward	(1,290)	(29)	21,314	(6,808)	0	(5,629)	(503)
Cost With Roll Forward	3,947	494	70,980	34,407	41	67,138	5,509
Adjustments	0	0	(25,739)	0	0	0	0
Proposed Costs	3,947	494	45,241	34,407	41	67,138	5,509

COLUSA COUNTY
Allocated Costs By Department

2013-2014 COST ALLOCATION PLAN

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Detail

Central Service Departments	2076 PLANN/BLDG	2077 ANIMAL CTRL	2080 TRAPPER	2081 OES	20811 HOME SECUR	2083 PUBLIC ADMN	4010 BH ADMIN SV 106
BUILDING USE	1,876	687	0	779	0	395	0
EQUIPMENT USE	474	454	0	20,051	0	26	0
1021 AUDITOR	4,209	2,416	84	1,154	407	172	5,404
1022 TREASURER	1,446	1,843	40	832	674	119	2,338
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	45,321	36	0	266	0	1	180
1040 PERSONNEL	5,134	1,738	0	968	0	60	17,506
1073 MAINTENANCE	4,070	0	0	0	0	34	0
1074 CUSTODIAN	9,979	0	0	0	0	615	0
1101 INSURANCE	(6,495)	(1,099)	0	(66)	0	(15)	(6,474)
1108 IT	9,490	1,683	4	662	82	68	2,061
201 CNTRL SERV	4,136	21	0	106	81	0	264
Total Allocated	79,640	7,779	128	24,752	1,244	1,475	21,279
Roll Forward	16,814	(3,501)	(29)	(1,926)	138	(627)	(648)
Cost With Roll Forward	96,454	4,278	99	22,826	1,382	848	20,631
Adjustments	0	0	0	0	0	0	0
Proposed Costs	96,454	4,278	99	22,826	1,382	848	20,631

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	4011 SUBST ABUSE 106	4012 HEALTH 108	4013 MNTH HLTH 106	40131 MH SERV FND 2936	40132 MHSA EDUC & TRAIN 2939	40133 MHSA 2940	40134 MHSA 2942
BUILDING USE	0	54	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
1021 AUDITOR	3,754	13,037	35,679	3,993	228	128	235
1022 TREASURER	5,687	7,618	33,885	2,070	228	89	188
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	15,871	7,122	40,639	4,137	83	176	0
1040 PERSONNEL	11,023	17,777	44,253	0	0	0	0
1073 MAINTENANCE	1,185	6,854	26,286	0	0	0	0
1074 CUSTODIAN	0	43	0	0	0	0	0
1101 INSURANCE	(1,014)	(995)	(8,140)	0	0	0	0
1108 IT	1,899	2,572	65,706	722	42	17	21
201 CNTRL SERV	1,352	5,801	9,169	1,674	0	0	0
Total Allocated	39,757	59,883	247,477	12,596	581	410	444
Roll Forward	18,557	5,424	46,174	(854)	(137)	360	0
Cost With Roll Forward	58,314	65,307	293,651	11,742	444	770	444
Adjustments	0	0	0	0	0	0	0
Proposed Costs	58,314	65,307	293,651	11,742	444	770	444

COLUSA COUNTY
Allocated Costs By Department

2013-2014 COST ALLOCATION PLAN

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Detail

Central Service Departments	40135 MHSA 2941	40136 MHSA 2943	4015 AIR POLLUT 130	4019 ENVIR HLTH 108	4023 AMBULANCE 108	5010 DHHS ADMIN 108	5011 WELFARE 108
BUILDING USE	0	0	0	0	37	0	0
EQUIPMENT USE	0	0	2,013	0	0	0	0
1021 AUDITOR	11	28	2,767	3,666	425	7,164	37,206
1022 TREASURER	20	30	2,120	4,279	1,308	5,429	17,515
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	82	929	153	0	4,546	84,270
1040 PERSONNEL	0	0	3,843	3,478	0	16,006	5,566
1073 MAINTENANCE	0	0	0	0	513	0	23,480
1074 CUSTODIAN	0	0	0	0	0	0	78
1101 INSURANCE	0	0	(351)	(162)	(298)	(457)	(11,223)
1108 IT	0	0	2,200	264	71	357	9,576
201 CNTRL SERV	21	0	1,172	1,610	0	5,534	14,248
Total Allocated	52	140	14,693	13,288	2,056	38,579	180,716
Roll Forward	0	0	2,401	(2,779)	378	7,625	(31,475)
Cost With Roll Forward	52	140	17,094	10,509	2,434	46,204	149,241
Adjustments	0	0	0	0	0	0	0
Proposed Costs	52	140	17,094	10,509	2,434	46,204	149,241



COLUSA COUNTY
Allocated Costs By Department

2013-2014 COST ALLOCATION PLAN

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Detail

Central Service Departments	5032 INDG BURIAL	5033 SR NUTRITON 108	5041 JUV CRT WRD	5051 VET SERV	5061 SR CITIZENS	6012 SUPT OF SCH	6021 LIBRARY
BUILDING USE	0	0	0	0	0	0	27,562
EQUIPMENT USE	0	0	0	339	568	88	15,062
1021 AUDITOR	65	731	203	699	161	18	10,803
1022 TREASURER	198	931	555	674	238	0	8,064
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	129	0	3,319	0	0	2,731
1040 PERSONNEL	0	580	0	868	0	0	10,358
1073 MAINTENANCE	0	0	0	474	9,170	3,578	117,818
1074 CUSTODIAN	0	0	0	35	5,315	19,073	24,480
1101 INSURANCE	0	(974)	0	(112)	(87)	(208)	(3,035)
1108 IT	10	53	34	1,111	24	0	13,529
201 CNTRL SERV	0	0	0	687	560	0	7,695
Total Allocated	273	1,450	792	8,094	15,949	22,549	235,067
Roll Forward	190	(1,052)	20	2,661	7,296	6,694	98,051
Cost With Roll Forward	463	398	812	10,755	23,245	29,243	333,118
Adjustments	0	0	0	0	0	0	0
Proposed Costs	463	398	812	10,755	23,245	29,243	333,118



COLUSA COUNTY
Allocated Costs By Department

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Central Service Departments	6022 ADULT LIT	6023 FAMILY LIT	6031 AG EXTENS	7032 COL VET	7033 MAX VET	7034 PRIN VET	7035 WMS VET
BUILDING USE	718	0	211	1,185	1,488	339	682
EQUIPMENT USE	385	0	746	317	315	102	192
1021 AUDITOR	189	85	2,151	141	196	12	211
1022 TREASURER	515	158	2,041	495	455	10	654
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	90	0	0	0	961
1040 PERSONNEL	0	(107)	2,714	0	0	0	0
1073 MAINTENANCE	337	0	0	2,015	5,490	288	181
1074 CUSTODIAN	996	0	0	0	0	0	0
1101 INSURANCE	(26)	0	(1,371)	(229)	(428)	(4)	(161)
1108 IT	66	20	1,589	26	35	0	38
201 CNTRL SERV	469	0	437	0	0	0	0
Total Allocated	3,649	156	8,608	3,950	7,551	747	2,758
Roll Forward	407	(391)	(3,109)	778	4,389	(2,845)	(19,788)
Cost With Roll Forward	4,056	(235)	5,499	4,728	11,940	(2,098)	(17,030)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,056	(235)	5,499	4,728	11,940	(2,098)	(17,030)



COLUSA COUNTY
Allocated Costs By Department

2013-2014 COST ALLOCATION PLAN

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Detail

Central Service Departments	110 PUBLIC WORKS 3010	121 BLDG FUND 1080	151 FISH/GAME 2078	154 PARK REC 7011	156 MIGRANT HSE 1075	447 SOLID WASTE 4000	465 LOCAL TRNSP 4020
BUILDING USE	5,020	0	0	0	7,276	297	0
EQUIPMENT USE	0	0	0	0	0	0	0
1021 AUDITOR	34,280	400	183	0	3,829	3,373	1,197
1022 TREASURER	10,312	60	168	0	2,248	1,179	119
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	24,459	0	429	0	847	30	0
1040 PERSONNEL	47,844	0	0	0	1,965	2,003	0
1073 MAINTENANCE	9,529	0	0	0	0	232	0
1074 CUSTODIAN	10,360	0	0	0	0	620	0
1101 INSURANCE	(47,030)	0	(171)	0	(4,061)	(1,804)	0
1108 IT	2,461	10	41	6	1,530	128	2
201 CNTRL SERV	1,313	0	683	0	944	21	0
Total Allocated	98,548	470	1,333	6	14,578	6,079	1,318
Roll Forward	(46,700)	(2,101)	(609)	(203)	(6,576)	(2,078)	1,086
Cost With Roll Forward	51,848	(1,631)	724	(197)	8,002	4,001	2,404
Adjustments	0	0	0	0	0	0	0
Proposed Costs	51,848	(1,631)	724	(197)	8,002	4,001	2,404

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	468 AIRPORT 4001	491 LOC TRAN PL 4022493	TRANSIT AGN 4002	496 HISTOR RCRD 7427	8051 ABUSE CRIME 2796	848 LAFCO 4060	878 IHSS PUB AU 7526
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
1021 AUDITOR	2,818	462	8,866	0	0	764	218
1022 TREASURER	2,675	714	4,656	0	0	1,129	575
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	841	180	3,952	0	0	0	693
1040 PERSONNEL	0	0	1,353	0	0	0	0
1073 MAINTENANCE	0	0	0	0	0	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 INSURANCE	(1,211)	0	(3,401)	0	0	0	0
1108 IT	226	56	554	5	0	155	66
201 CNTRL SERV	1,156	21	166	0	0	0	132
Total Allocated	6,505	1,433	16,146	5	0	2,048	1,684
Roll Forward	1,587	362	6,242	(50)	(3,214)	610	(6,706)
Cost With Roll Forward	8,092	1,795	22,388	(45)	(3,214)	2,658	(5,022)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	8,092	1,795	22,388	(45)	(3,214)	2,658	(5,022)

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COLUSA COUNTY

Allocated Costs By Department

Central Service Departments	OUTSIDE AGENCIES	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE	14,454	266,649	0	0	266,649
EQUIPMENT USE	0	276,673	0	0	276,673
1021 AUDITOR	56,677	370,015	22,524	475,479	868,018
1022 TREASURER	26,876	198,027	0	61,420	259,447
1026 REV/RECOVER	0	100,826	0	0	100,826
1031 CNTY CNSL	3,218	400,756	3,211	90,265	494,232
1040 PERSONNEL	120	358,434	12,731	0	371,165
1073 MAINTENANCE	26,263	368,701	314	0	369,015
1074 CUSTODIAN	133	187,107	0	0	187,107
1101 INSURANCE	(582)	(149,891)	0	0	(149,891)
1108 IT	4,758	255,636	138	30,584	286,358
201 CNTRL SERV	138	121,307	0	0	121,307
Total Allocated	132,055	2,754,240	38,918	657,748	3,450,906
Roll Forward	(55,664)	72,925	0	0	72,925
Cost With Roll Forward	76,391	2,827,165	38,918	657,748	3,523,831
Adjustments	0	(40,739)	0	0	(40,739)
Proposed Costs	76,391	2,786,426	38,918	657,748	3,483,092

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COLUSA COUNTY

Fixed Costs Proposed

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Receiving Departments	Final Costs Fiscal 2014	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
1011 BRD OF SUPV	53,062	55,073	(2,011)	51,051	0	51,051
1023 ASSESSOR	107,803	99,552	8,251	116,054	(15,000)	101,054
1051 ELECTIONS	60,734	45,102	15,632	76,366	0	76,366
1092 ADVERTISING	359	121	238	597	0	597
1103 EE_BENEFITS	281	634	(353)	(72)	0	(72)
1106 SURVERYOR	3,394	1,311	2,083	5,477	0	5,477
1107 REFUNDS	323	401	(78)	245	0	245
2008 DA SRVP/GRT	833	1,891	(1,058)	(225)	0	(225)
2012JUVJUSTCOMM	0	NA	NA	0	0	0
20131 JUD DIST	67,168	77,256	(10,088)	57,080	0	57,080
20132 SUP CRT	67,413	47,711	19,702	87,115	0	87,115
20133 CRT FAC	4,004	2,954	1,050	5,054	0	5,054
2014 GRAND JURY	5,670	1,762	3,908	9,578	0	9,578
2016 DIST ATTN	70,445	59,730	10,715	81,160	0	81,160
20161 DA WEL/INV	(759)	1,163	(1,922)	(2,681)	0	(2,681)
20162 DA IND/GAM 2258	1,196	1,722	(526)	670	0	670
2017 CHILD SUPP 00125	20,341	27,959	(7,618)	12,723	0	12,723
2018 LAW LIBRARY	7,591	6,945	646	8,237	0	8,237
2019 PUBL DEFEND	20,835	40,876	(20,041)	794	0	794
2020 COMMUNICTNS	48,695	48,959	(264)	48,431	0	48,431
2021 SHERIFF	290,052	323,962	(33,910)	256,142	0	256,142
20211 SO BAILIFF	5,586	7,603	(2,017)	3,569	0	3,569
20212 SO IND/GAM 2339	4,188	6,583	(2,395)	1,793	0	1,793
2031 JAIL	127,628	143,445	(15,817)	111,811	0	111,811
2033 JUV FAC	758	1,308	(550)	208	0	208
2035 PROBATION	210,114	158,903	51,211	261,325	0	261,325
20351 PROB IND/GM 2526	1,012	3,453	(2,441)	(1,429)	0	(1,429)
2036 VICTIM WITN	59,283	40,942	18,341	77,624	0	77,624
20363 YOUTH OFFEND GNT	5,237	6,527	(1,290)	3,947	0	3,947
2050 FLD WTR CON	523	552	(29)	494	0	494
2059 AG ADM SERV	49,666	28,352	21,314	70,980	(25,739)	45,241
2060 AG COMM	41,215	48,023	(6,808)	34,407	0	34,407
2061 WTR MGT	41	NA	NA	41	0	41
2070 CLERK/RECOR	72,767	78,396	(5,629)	67,138	0	67,138
2071 CORONER	6,012	6,515	(503)	5,509	0	5,509
2076 PLANN/BLDG	79,640	62,826	16,814	96,454	0	96,454

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RE-PRINT FOR SCHEDULE B TOTALS 5-15-14

COLUSA COUNTY

Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2014	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
2077 ANIMAL CTRL	7,779	11,280	(3,501)	4,278	0	4,278
2080 TRAPPER	128	157	(29)	99	0	99
2081 OES	24,752	26,678	(1,926)	22,826	0	22,826
20811 HOME SECUR	1,244	1,106	138	1,382	0	1,382
2083 PUBLIC ADMN	1,475	2,102	(627)	848	0	848
4010 BH ADMIN SV 106	21,279	21,927	(648)	20,631	0	20,631
4011 SUBST ABUSE 106	39,757	21,200	18,557	58,314	0	58,314
4012 HEALTH 108	59,883	54,459	5,424	65,307	0	65,307
4013 MNTH HLTH 106	247,477	201,303	46,174	293,651	0	293,651
40131 MH SERV FND 2936	12,596	13,450	(854)	11,742	0	11,742
40132 MHSA EDUC & TRAIN 2939	581	718	(137)	444	0	444
40133 MHSA 2940	410	50	360	770	0	770
40134 MHSA 2942	444	NA	NA	444	0	444
40135 MHSA 2941	52	NA	NA	52	0	52
40136 MHSA 2943	140	NA	NA	140	0	140
4015 AIR POLLUT 130	14,693	12,292	2,401	17,094	0	17,094
4019 ENVIR HLTH 108	13,288	16,067	(2,779)	10,509	0	10,509
4023 AMBULANCE 108	2,056	1,678	378	2,434	0	2,434
5010 DHHS ADMIN 108	38,579	30,954	7,625	46,204	0	46,204
5011 WELFARE 108	180,716	212,191	(31,475)	149,241	0	149,241
5032 INDG BURIAL	273	83	190	463	0	463
5033 SR NUTRITON 108	1,450	2,502	(1,052)	398	0	398
5041 JUV CRT WRD	792	772	20	812	0	812
5051 VET SERV	8,094	5,433	2,661	10,755	0	10,755
5061 SR CITIZENS	15,949	8,653	7,296	23,245	0	23,245
6012 SUPT OF SCH	22,549	15,855	6,694	29,243	0	29,243
6021 LIBRARY	235,067	137,016	98,051	333,118	0	333,118
6022 ADULT LIT	3,649	3,242	407	4,056	0	4,056
6023 FAMILY LIT	156	547	(391)	(235)	0	(235)
6031 AG EXTENS	8,608	11,717	(3,109)	5,499	0	5,499
7032 COL VET	3,950	3,172	778	4,728	0	4,728
7033 MAX VET	7,551	3,162	4,389	11,940	0	11,940
7034 PRIN VET	747	3,592	(2,845)	(2,098)	0	(2,098)
7035 WMS VET	2,758	22,546	(19,788)	(17,030)	0	(17,030)
110 PUBLIC WORKS 3010	98,548	145,248	(46,700)	51,848	0	51,848
121 BLDG FUND 1080	470	2,571	(2,101)	(1,631)	0	(1,631)

RE-PRINT FOR SCHEDULE B TOTALS 5-15-14

COLUSA COUNTY

Fixed Costs Proposed

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Receiving Departments	Final Costs Fiscal 2014	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
151 FISH/GAME 2078	1,333	1,942	(609)	724	0	724
154 PARK REC 7011	6	209	(203)	(197)	0	(197)
156 MIGRANT HSE 1075	14,578	21,154	(6,576)	8,002	0	8,002
447 SOLID WASTE 4000	6,079	8,157	(2,078)	4,001	0	4,001
465 LOCAL TRNSP 4020	1,318	232	1,086	2,404	0	2,404
468 AIRPORT 4001	6,505	4,918	1,587	8,092	0	8,092
491 LOC TRAN PL 4022	1,433	1,071	362	1,795	0	1,795
493 TRANSIT AGN 4002	16,146	9,904	6,242	22,388	0	22,388
496 HISTOR RCRD 7427	5	55	(50)	(45)	0	(45)
8051 ABUSE CRIME 2796	0	3,214	(3,214)	(3,214)	0	(3,214)
848 LAFCO 4060	2,048	1,438	610	2,658	0	2,658
878 IHSS PUB AU 7526	1,684	8,390	(6,706)	(5,022)	0	(5,022)
OUTSIDE AGENCIES	132,055	187,719	(55,664)	76,391	0	76,391
SubTotal	2,754,240	2,680,638	72,925	2,827,165	(40,739)	2,786,426
Direct Billed	38,918					38,918
Unallocated	657,748					657,748
Total	3,450,906					3,483,092

COLUSA COUNTY
Summary Of Allocated Costs

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Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE	304,021	0	
EQUIPMENT USE	299,624	0	
1021 AUDITOR	881,319	(73,070)	
1022 TREASURER	425,539	(195,586)	
1026 REV/RECOVER	85,882	(4,338)	
1031 CNTY CNSL	520,853	(1,453)	
1040 PERSONNEL	461,745	(107,117)	
1073 MAINTENANCE	461,772	(73,275)	
1074 CUSTODIAN	235,729	(134)	
1101 INSURANCE	203,945	(400,912)	
1108 IT	306,188	(4,199)	
201 CNTRL SERV	419,234	(294,861)	
1011 BRD OF SUPV			53,062
1023 ASSESSOR			107,803
1051 ELECTIONS			60,734
1092 ADVERTISING			359
1103 EE_BENEFITS			281
1106 SURVERYOR			3,394
1107 REFUNDS			323
2008 DA SRVP/GRT			833
2012JUVJUSTCOMM			0
20131 JUD DIST			67,168
20132 SUP CRT			67,413
20133 CRT FAC			4,004
2014 GRAND JURY			5,670
2016 DIST ATTNY			70,445
20161 DA WEL/INV			(759)
20162 DA IND/GAM 2258			1,196
2017 CHILD SUPP 00125			20,341
2018 LAW LIBRARY			7,591
2019 PUBL DEFEND			20,835
2020 COMMUNICTNS			48,695
2021 SHERIFF			290,052
20211 SO BAILIFF			5,586
20212 SO IND/GAM 2339			4,188
2031 JAIL			127,628
2033 JUV FAC			758
2035 PROBATION			210,114

COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
20351 PROB IND/GM 2526			1,012
2036 VICTIM WITN			59,283
20363 YOUTH OFFEND GNT			5,237
2050 FLD WTR CON			523
2059 AG ADM SERV			49,666
2060 AG COMM			41,215
2061 WTR MGT			41
2070 CLERK/RECOR			72,767
2071 CORONER			6,012
2076 PLANN/BLDG			79,640
2077 ANIMAL CTRL			7,779
2080 TRAPPER			128
2081 OES			24,752
20811 HOME SECUR			1,244
2083 PUBLIC ADMN			1,475
4010 BH ADMIN SV 106			21,279
4011 SUBST ABUSE 106			39,757
4012 HEALTH 108			59,883
4013 MNTH HLTH 106			247,477
40131 MH SERV FND 2936			12,596
40132 MHSA EDUC & TRAIN 2939			581
40133 MHSA 2940			410
40134 MHSA 2942			444
40135 MHSA 2941			52
40136 MHSA 2943			140
4015 AIR POLLUT 130			14,693
4019 ENVIR HLTH 108			13,288
4023 AMBULANCE 108			2,056
5010 DHHS ADMIN 108			38,579
5011 WELFARE 108			180,716
5032 INDG BURIAL			273
5033 SR NUTRITON 108			1,450
5041 JUV CRT WRD			792
5051 VET SERV			8,094
5061 SR CITIZENS			15,949
6012 SUPT OF SCH			22,549
6021 LIBRARY			235,067
6022 ADULT LIT			3,649
6023 FAMILY LIT			156

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COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
6031 AG EXTENS			8,608	
7032 COL VET			3,950	
7033 MAX VET			7,551	
7034 PRIN VET			747	
7035 WMS VET			2,758	
110 PUBLIC WORKS 3010			98,548	
121 BLDG FUND 1080			470	
151 FISH/GAME 2078			1,333	
154 PARK REC 7011			6	
156 MIGRANT HSE 1075			14,578	
447 SOLID WASTE 4000			6,079	
465 LOCAL TRNSP 4020			1,318	
468 AIRPORT 4001			6,505	
491 LOC TRAN PL 4022			1,433	
493 TRANSIT AGN 4002			16,146	
496 HISTOR RCRD 7427			5	
8051 ABUSE CRIME 2796			0	
848 LAFCO 4060			2,048	
878 IHSS PUB AU 7526			1,684	
OUTSIDE AGENCIES			132,055	
Direct Billed Total			38,918	
Unallocated Total			657,748	
Totals	<u>4,605,851</u>	<u>(1,154,945)</u>	<u>3,450,906</u>	Deviation 0

COLUSA COUNTY
Detail Of Allocated Costs

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	(304,021)	0	0	0	0	0	0
EQUIPMENT USE	0	(299,624)	0	0	0	0	0
1021 AUDITOR	8,878	3,762	(926,144)	23,038	0	28,815	9,813
1022 TREASURER	4,094	1,575	20,641	(292,620)	0	8,478	2,837
1026 REV/RECOVER	5,401	634	1,325	1,109	(100,826)	28	806
1031 CNTY CNSL	2,626	2,344	3,471	1,566	0	(557,666)	12,116
1040 PERSONNEL	4,740	1,040	2,566	961	0	17,714	(407,963)
1073 MAINTENANCE	1,249	2,836	5,480	2,200	0	93	2,855
1074 CUSTODIAN	3,338	2,062	2,886	961	0	61	1,845
1101 INSURANCE	521	0	15,747	822	0	6,793	1,608
1108 IT	2,101	6,201	2,004	565	0	91	2,802
201 CNTRL SERV	4,424	2,497	4,006	1,951	0	1,361	2,116
1011 BRD OF SUPV	9,563	2,597	3,896	1,219	0	0	0
1023 ASSESSOR	10,693	6,274	6,804	1,595	0	22,556	13,693
1051 ELECTIONS	3,386	34,416	2,768	1,733	0	378	2,522
1092 ADVERTISING	0	0	206	148	0	0	0
1103 EE_BENEFITS	0	0	103	158	0	0	0
1106 SURVERYOR	283	37	610	178	0	112	1,456
1107 REFUNDS	0	0	96	168	0	0	0
2008 DA SRVP/GRT	0	0	195	70	0	6	182
2012JUVJUSTCOMM	0	0	0	0	0	0	0
20131 JUD DIST	36,361	0	3,983	1,526	0	0	0
20132 SUP CRT	16,789	0	0	0	0	0	0
20133 CRT FAC	1,091	0	0	0	0	0	0
2014 GRAND JURY	0	0	2,096	1,684	0	1,742	0
2016 DIST ATTN	0	11,211	8,058	3,616	0	2,855	14,620
20161 DA WEL/INV	0	0	39	0	0	0	9
20162 DA IND/GAM 2258	0	0	252	10	0	15	453
2017 CHILD SUPP 00125	0	0	4,803	1,991	0	648	3,333
2018 LAW LIBRARY	1,982	37	9	10	0	0	0
2019 PUBL DEFEND	0	0	1,205	772	17,051	1,768	0
2020 COMMUNICTNS	2,930	24,430	5,408	1,278	0	299	9,912
2021 SHERIFF	21,524	108,236	25,330	7,737	2,718	67,435	43,011
20211 SO BAILIFF	0	0	1,465	575	0	75	2,173
20212 SO IND/GAM 2339	0	0	1,217	357	0	60	1,738
2031 JAIL	63,179	11,742	13,771	4,775	0	4,664	21,672
2033 JUV FAC	0	0	512	208	0	0	0
2035 PROBATION	23,379	10,212	15,743	4,468	30,890	38,613	28,302

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COLUSA COUNTY
Detail Of Allocated Costs

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	368	0	0	22	641
2036 VICTIM WITN	0	0	1,802	3,249	50,167	33	2,331
20363 YOUTH OFFEND GNT	0	0	917	892	0	30	868
2050 FLD WTR CON	0	0	220	119	0	161	0
2059 AG ADM SERV	0	1,331	3,882	1,566	0	142	4,761
2060 AG COMM	55	16,845	4,840	2,080	0	7,759	6,560
2061 WTR MGT	0	0	21	20	0	0	0
2070 CLERK/RECOR	11,738	7,077	6,893	1,189	0	5,662	4,279
2071 CORONER	636	1,096	1,604	1,179	0	30	868
2076 PLANN/BLDG	1,876	474	4,209	1,446	0	45,321	5,134
2077 ANIMAL CTRL	687	454	2,416	1,843	0	36	1,738
2080 TRAPPER	0	0	84	40	0	0	0
2081 OES	779	20,051	1,154	832	0	266	968
20811 HOME SECUR	0	0	407	674	0	0	0
2083 PUBLIC ADMN	395	26	172	119	0	1	60
4010 BH ADMIN SV 106	0	0	5,404	2,338	0	180	17,506
4011 SUBST ABUSE 106	0	0	3,754	5,687	0	15,871	11,023
4012 HEALTH 108	54	0	13,037	7,618	0	7,122	17,777
4013 MNTH HLTH 106	0	0	35,679	33,885	0	40,639	44,253
40131 MH SERV FND 2936	0	0	3,993	2,070	0	4,137	0
40132 MHSA EDUC & TRAIN	0	0	228	228	0	83	0
40133 MHSA 2940	0	0	128	89	0	176	0
40134 MHSA 2942	0	0	235	188	0	0	0
40135 MHSA 2941	0	0	11	20	0	0	0
40136 MHSA 2943	0	0	28	30	0	82	0
4015 AIR POLLUT 130	0	2,013	2,767	2,120	0	929	3,843
4019 ENVIR HLTH 108	0	0	3,666	4,279	0	153	3,478
4023 AMBULANCE 108	37	0	425	1,308	0	0	0
5010 DHHS ADMIN 108	0	0	7,164	5,429	0	4,546	16,006
5011 WELFARE 108	0	0	37,206	17,515	0	84,270	5,566
5032 INDG BURIAL	0	0	65	198	0	0	0
5033 SR NUTRITON 108	0	0	731	931	0	129	580
5041 JUV CRT WRD	0	0	203	555	0	0	0
5051 VET SERV	0	339	699	674	0	3,319	868
5061 SR CITIZENS	0	568	161	238	0	0	0
6012 SUPT OF SCH	0	88	18	0	0	0	0
6021 LIBRARY	27,562	15,062	10,803	8,064	0	2,731	10,358
6022 ADULT LIT	718	385	189	515	0	0	0

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COLUSA COUNTY
Detail Of Allocated Costs

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
6023 FAMILY LIT	0	0	85	158	0	0	(107)
6031 AG EXTENS	211	746	2,151	2,041	0	90	2,714
7032 COL VET	1,185	317	141	495	0	0	0
7033 MAX VET	1,488	315	196	455	0	0	0
7034 PRIN VET	339	102	12	10	0	0	0
7035 WMS VET	682	192	211	654	0	961	0
110 PUBLIC WORKS 3010	5,020	0	34,280	10,312	0	24,459	47,844
121 BLDG FUND 1080	0	0	400	60	0	0	0
151 FISH/GAME 2078	0	0	183	168	0	429	0
154 PARK REC 7011	0	0	0	0	0	0	0
156 MIGRANT HSE 1075	7,276	0	3,829	2,248	0	847	1,965
447 SOLID WASTE 4000	297	0	3,373	1,179	0	30	2,003
465 LOCAL TRNSP 4020	0	0	1,197	119	0	0	0
468 AIRPORT 4001	0	0	2,818	2,675	0	841	0
491 LOC TRAN PL 4022	0	0	462	714	0	180	0
493 TRANSIT AGN 4002	0	0	8,866	4,656	0	3,952	1,353
496 HISTOR RCRD 7427	0	0	0	0	0	0	0
8051 ABUSE CRIME 2796	0	0	0	0	0	0	0
848 LAFCO 4060	0	0	764	1,129	0	0	0
878 IHSS PUB AU 7526	0	0	218	575	0	693	0
OUTSIDE AGENCIES	14,454	0	56,677	26,876	0	3,218	120
Direct Billings	0	0	22,524	0	0	3,211	12,731
Unallocated	0	0	475,479	61,420	0	90,265	0
Total	0	0	0	0	0	0	0

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	
BUILDING USE	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0
1021 AUDITOR	9,409	14,906	(641)	11,150	8,765	0
1022 TREASURER	3,474	6,677	(966)	8,232	7,625	0
1026 REV/RECOVER	2,454	1,872	(219)	2,641	3,231	0
1031 CNTY CNSL	2,751	9,912	(7,571)	8,400	2,651	0
1040 PERSONNEL	10,370	6,110	(191)	5,055	4,970	0
1073 MAINTENANCE	(410,559)	8,791	(4,586)	2,848	296	0
1074 CUSTODIAN	2,206	(250,361)	(330)	1,638	99	0
1101 INSURANCE	3,624	883	164,861	1,118	990	0
1108 IT	3,075	6,895	(194)	(329,086)	3,557	0
201 CNTRL SERV	4,181	7,208	(272)	1,646	(153,491)	0
1011 BRD OF SUPV	17,048	16,394	(4,641)	3,438	3,548	53,062
1023 ASSESSOR	20,655	10,853	(1,328)	5,631	10,377	107,803
1051 ELECTIONS	289	4,526	(751)	1,622	9,845	60,734
1092 ADVERTISING	0	0	0	5	0	359
1103 EE_BENEFITS	0	0	0	20	0	281
1106 SURVERYOR	187	590	(74)	15	0	3,394
1107 REFUNDS	0	0	0	59	0	323
2008 DA SRVP/GRT	0	0	(53)	113	320	833
2012JUVJUSTCOMM	0	0	0	0	0	0
20131 JUD DIST	14,929	12,147	(1,866)	88	0	67,168
20132 SUP CRT	37,724	12,900	0	0	0	67,413
20133 CRT FAC	474	2,439	0	0	0	4,004
2014 GRAND JURY	0	0	0	75	73	5,670
2016 DIST ATTN	263	9,367	(1,595)	16,961	5,089	70,445
20161 DA WEL/INV	0	0	(1,180)	7	366	(759)
20162 DA IND/GAM 2258	0	0	(108)	249	325	1,196
2017 CHILD SUPP 00125	242	0	(1,321)	6,508	4,137	20,341
2018 LAW LIBRARY	4,012	1,529	0	12	0	7,591
2019 PUBL DEFEND	0	0	(159)	110	88	20,835
2020 COMMUNICTNS	0	0	(328)	4,542	224	48,695
2021 SHERIFF	2,764	4,528	(23,116)	23,640	6,245	290,052
20211 SO BAILIFF	0	0	(64)	1,260	102	5,586
20212 SO IND/GAM 2339	0	0	(165)	981	0	4,188
2031 JAIL	0	0	(2,866)	9,838	853	127,628
2033 JUV FAC	0	0	0	38	0	758
2035 PROBATION	15,699	23,424	(4,276)	17,423	6,237	210,114

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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	(19)	0	0	1,012
2036 VICTIM WITN	0	0	(31)	729	1,003	59,283
20363 YOUTH OFFEND GNT	0	0	(26)	587	1,969	5,237
2050 FLD WTR CON	0	0	0	23	0	523
2059 AG ADM SERV	14,139	0	(212)	22,484	1,573	49,666
2060 AG COMM	405	0	(3,454)	3,087	3,038	41,215
2061 WTR MGT	0	0	0	0	0	41
2070 CLERK/RECOR	2,074	16,683	(529)	11,417	6,284	72,767
2071 CORONER	0	0	(45)	644	0	6,012
2076 PLANN/BLDG	4,070	9,979	(6,495)	9,490	4,136	79,640
2077 ANIMAL CTRL	0	0	(1,099)	1,683	21	7,779
2080 TRAPPER	0	0	0	4	0	128
2081 OES	0	0	(66)	662	106	24,752
20811 HOME SECUR	0	0	0	82	81	1,244
2083 PUBLIC ADMN	34	615	(15)	68	0	1,475
4010 BH ADMIN SV 106	0	0	(6,474)	2,061	264	21,279
4011 SUBST ABUSE 106	1,185	0	(1,014)	1,899	1,352	39,757
4012 HEALTH 108	6,854	43	(995)	2,572	5,801	59,883
4013 MNTH HLTH 106	26,286	0	(8,140)	65,706	9,169	247,477
40131 MH SERV FND 2936	0	0	0	722	1,674	12,596
40132 MHSA EDUC & TRAIN	0	0	0	42	0	581
40133 MHSA 2940	0	0	0	17	0	410
40134 MHSA 2942	0	0	0	21	0	444
40135 MHSA 2941	0	0	0	0	21	52
40136 MHSA 2943	0	0	0	0	0	140
4015 AIR POLLUT 130	0	0	(351)	2,200	1,172	14,693
4019 ENVIR HLTH 108	0	0	(162)	264	1,610	13,288
4023 AMBULANCE 108	513	0	(298)	71	0	2,056
5010 DHHS ADMIN 108	0	0	(457)	357	5,534	38,579
5011 WELFARE 108	23,480	78	(11,223)	9,576	14,248	180,716
5032 INDG BURIAL	0	0	0	10	0	273
5033 SR NUTRITON 108	0	0	(974)	53	0	1,450
5041 JUV CRT WRD	0	0	0	34	0	792
5051 VET SERV	474	35	(112)	1,111	687	8,094
5061 SR CITIZENS	9,170	5,315	(87)	24	560	15,949
6012 SUPT OF SCH	3,578	19,073	(208)	0	0	22,549
6021 LIBRARY	117,818	24,480	(3,035)	13,529	7,695	235,067
6022 ADULT LIT	337	996	(26)	66	469	3,649

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COLUSA COUNTY
Detail Of Allocated Costs

2013-2014 COST ALLOCATION PLAN
 2014 Version 10.0008-1
 Detail

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	
6023 FAMILY LIT	0	0	0	20	0	156
6031 AG EXTENS	0	0	(1,371)	1,589	437	8,608
7032 COL VET	2,015	0	(229)	26	0	3,950
7033 MAX VET	5,490	0	(428)	35	0	7,551
7034 PRIN VET	288	0	(4)	0	0	747
7035 WMS VET	181	0	(161)	38	0	2,758
110 PUBLIC WORKS 3010	9,529	10,360	(47,030)	2,461	1,313	98,548
121 BLDG FUND 1080	0	0	0	10	0	470
151 FISH/GAME 2078	0	0	(171)	41	683	1,333
154 PARK REC 7011	0	0	0	6	0	6
156 MIGRANT HSE 1075	0	0	(4,061)	1,530	944	14,578
447 SOLID WASTE 4000	232	620	(1,804)	128	21	6,079
465 LOCAL TRNSP 4020	0	0	0	2	0	1,318
468 AIRPORT 4001	0	0	(1,211)	226	1,156	6,505
491 LOC TRAN PL 4022	0	0	0	56	21	1,433
493 TRANSIT AGN 4002	0	0	(3,401)	554	166	16,146
496 HISTOR RCRD 7427	0	0	0	5	0	5
8051 ABUSE CRIME 2796	0	0	0	0	0	0
848 LAFCO 4060	0	0	0	155	0	2,048
878 IHSS PUB AU 7526	0	0	0	66	132	1,684
OUTSIDE AGENCIES	26,263	133	(582)	4,758	138	132,055
Direct Billings	314	0	0	138	0	38,918
Unallocated	0	0	0	30,584	0	657,748
Total	0	0	0	0	0	3,450,906

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 EMPLOYEES PER DEPT PROVIDED NEGOTIATION SERVICES	NUMBER OF EMPLOYEES IN CCEA,MGMT,CSDA,DDH UNITS
6.4.4 CCEA UNIT	ACTUAL COST OF TIME SPENT ON CCEA UNIT FOR LEGAL SERVICES	COUNTY COUNSEL DEPT TIME SHEETS
6.4.5 CCMC UNIT	ACTUAL COST OF TIME SPENT ON CCMC UNIT FOR LEGAL SERVICES	CO COUNSEL TIME RECORDS
6.4.6 CDSA UNIT	ACTUAL COST OF TIME SPENT ON CDSA UNIT FOR LEGAL SERVICES	COUNTY COUNSEL DEPT TIME SHEETS
6.4.7 NON-CO LEGAL SERV	ACTUAL COST TO OUTSIDE ATTORNEYS	PROFESSIONAL SERVICES EXPENDITURE RECORDS 00101-1031-53180

COLUSA COUNTY
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
1040 PERSONNEL		
7.4.1 GENERAL PERSONNEL	EMPLOYEE POSITIONS SERVICED BY PERSONNEL TIMES 10000	EMPLOYEE POSITION ALLOCATION SCHEDULE
7.4.2 PERSONNEL SERVICE	ACTUAL COST OF PERSONL SERVICES PER DEPT BY TIME ALLOC	PERSONNEL DEPT EMPLOYEE TIME RECORDS
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	ACTUAL NUMBER OF PCS PER 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 2011-2012 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.

In 2011-2012, the Building costs were obtained from the Insurance Department schedule for structure coverage. Building costs were increased from the previous year for restroom ADA compliance projects at the Arbuckle Library in the amount of \$28,075 prorated to \$1,876 and in the Williams Library in the amount of \$4,450 prorated to \$1,876. Improvements were made to the Municipal Courthouse - Probation Department restroom in the amount of \$4,847 pro-rated to \$1,616.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	304,021			304,021
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>304,021</u>	<u>0</u>	<u></u>	<u>304,021</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	304,021	0	37,493	41,533	3,768
Departmental Totals					

Total Expenditures	304,021	0	37,493	41,533	3,768
Deductions					

Total Deductions	0	0	0	0	0
Functional Cost	304,021	0	37,493	41,533	3,768
Allocation Step 1					

1st Allocation	304,021	0	37,493	41,533	3,768
Allocation Step 2					

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

Total Allocated	304,021	0	37,493	41,533	3,768

COLUSA COUNTY
Schedule 1.3 - Costs Allocated By Activity
For Department BUILDING USE

	COLUSA PLAZA	MUNI COURTHOUSE	JAIL	OTHER BUILDINGS
Other Expense & Cost				
BUILDING USE	10,047	64,933	82,107	64,140
Departmental Totals				
Total Expenditures	10,047	64,933	82,107	64,140
Deductions				
Total Deductions	0	0	0	0
Functional Cost	10,047	64,933	82,107	64,140
Allocation Step 1				
1st Allocation	10,047	64,933	82,107	64,140
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 1000001 BUILDING USE				
Total Allocated	10,047	64,933	82,107	64,140

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 1.4 - 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	3,710		3,710		3,710
1040 PERSONNEL	861	11.4115	4,740		4,740		4,740
1108 IT	100	1.3254	550		550		550
1011 BRD OF SUPV	772	10.2319	4,250		4,250		4,250
1023 ASSESSOR	1,728	22.9026	9,512		9,512		9,512
20132 SUP CRT	3,050	40.4241	16,789		16,789		16,789
2018 LAW LIBRARY	360	4.7714	1,982		1,982		1,982
SubTotal	7,545	100.0000	41,533		41,533		41,533
Total	7,545	100.0000	41,533		41,533		41,533

Allocation Basis: OCCUPIED SQUARE FEET PER DEPARTMENT

Allocation Source: ACTUAL MEASUREMENTS OF OCCUPIED SQUARE FEET PER DEPT

COLUSA COUNTY
Schedule 1.4 - 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
1108 IT	745	35.6459	1,343		1,343		1,343
201 CNTRL SERV	392	18.7560	707		707		707
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 1.4 - 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

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	5,193		5,193		5,193
20131 JUD DIST	5,630	55.9976	36,361		36,361		36,361
2035 PROBATION	3,620	36.0056	23,379		23,379		23,379
SubTotal	10,054	100.0000	64,933		64,933		64,933
Total	10,054	100.0000	64,933		64,933		64,933

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	0.3118	200		200		200
1073 MAINTENANCE	62,472	1.9480	1,249		1,249		1,249
201 CNTRL SERV	47,365	1.4769	947		947		947
2021 SHERIFF	342,510	10.6802	6,850		6,850		6,850
2060 AG COMM	2,725	0.0850	55		55		55
2071 CORONER	4,569	0.1425	91		91		91
2077 ANIMAL CTRL	34,351	1.0711	687		687		687
4012 HEALTH 108	2,724	0.0849	54		54		54
4023 AMBULANCE 108	1,847	0.0576	37		37		37
6021 LIBRARY	1,378,053	42.9705	27,562		27,562		27,562
6022 ADULT LIT	35,907	1.1197	718		718		718
6031 AG EXTENS	10,556	0.3292	211		211		211
7032 COL VET	59,233	1.8470	1,185		1,185		1,185
7033 MAX VET	74,396	2.3198	1,488		1,488		1,488
7034 PRIN VET	16,940	0.5282	339		339		339
7035 WMS VET	34,105	1.0635	682		682		682
110 PUBLIC WORKS 3010	2,725	0.0850	55		55		55
156 MIGRANT HSE 1075	363,774	11.3432	7,276		7,276		7,276
OUTSIDE AGENCIES	722,718	22.5359	14,454		14,454		14,454
SubTotal	3,206,970	100.0000	64,140		64,140		64,140
Total	3,206,970	100.0000	64,140		64,140		64,140

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	8,878	4,341	3,710	627	0	0	0
1022 TREASURER	4,094	4,094	0	0	0	0	0
1026 REV/RECOVER	5,401	208	0	0	0	5,193	0
1031 CNTY CNSL	2,626	0	0	0	2,626	0	0
1040 PERSONNEL	4,740	0	4,740	0	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	2,101	208	550	1,343	0	0	0
201 CNTRL SERV	4,424	2,770	0	707	0	0	0
1011 BRD OF SUPV	9,563	5,313	4,250	0	0	0	0
1023 ASSESSOR	10,693	1,181	9,512	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	36,361	0	0	0	0	36,361	0
20132 SUP CRT	16,789	0	16,789	0	0	0	0
20133 CRT FAC	1,091	0	0	1,091	0	0	0
2018 LAW LIBRARY	1,982	0	1,982	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	23,379	0	0	0	0	23,379	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	27,562	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	14,454	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	304,021	37,493	41,533	3,768	10,047	64,933	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	27,562
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	14,454
Direct Billed	0
Total	<u>64,140</u>

COLUSA COUNTY
Schedule 2.1 Narrative Description of 2011-2012 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 2011-2012. 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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	299,624			299,624
Total Allocated Additions:			0	0
Total To Be Allocated:	299,624	0		299,624

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	299,624	0	2,500	9,180	47,527
Departmental Totals					

Total Expenditures	299,624	0	2,500	9,180	47,527
Deductions					

Total Deductions	0	0	0	0	0
Functional Cost	299,624	0	2,500	9,180	47,527
Allocation Step 1					

1st Allocation	299,624	0	2,500	9,180	47,527
Allocation Step 2					

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

Total Allocated	299,624	0	2,500	9,180	47,527

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

OTHER EQUIP

Other Expense & Cost

EQUIPMENT USE ALLOW

240,417

Departmental Totals

Total Expenditures

240,417

Deductions

Total Deductions

0

Functional Cost

240,417

Allocation Step 1

1st Allocation

240,417

Allocation Step 2

2nd Allocation

0

Total For 1000002 EQUIPMENT USE

Total Allocated

240,417

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	1,293		1,293		1,293
2035 PROBATION	2,333	48.2723	1,207		1,207		1,207
SubTotal	4,833	100.0000	2,500		2,500		2,500
Total	4,833	100.0000	2,500		2,500		2,500

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	92.7015	8,510		8,510		8,510
4015 AIR POLLUT 130	670	7.2985	670		670		670
SubTotal	9,180	100.0000	9,180		9,180		9,180
Total	9,180	100.0000	9,180		9,180		9,180

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

Allocation Source: LIGHT TRUCK DEPRECIATION SCHEDULE

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	43,514		43,514		43,514
2031 JAIL	6,359	3.9131	1,860		1,860		1,860
2060 AG COMM	7,362	4.5303	2,153		2,153		2,153
SubTotal	162,506	100.0000	47,527		47,527		47,527
Total	162,506	100.0000	47,527		47,527		47,527

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	3,762	1.5648	3,762		3,762		3,762
1022 TREASURER	1,575	0.6551	1,575		1,575		1,575
1026 REV/RECOVER	634	0.2637	634		634		634
1031 CNTY CNSL	2,344	0.9750	2,344		2,344		2,344
1040 PERSONNEL	1,040	0.4326	1,040		1,040		1,040
1073 MAINTENANCE	2,836	1.1796	2,836		2,836		2,836
1074 CUSTODIAN	769	0.3199	769		769		769
1108 IT	6,201	2.5793	6,201		6,201		6,201
201 CNTRL SERV	2,497	1.0386	2,497		2,497		2,497
1011 BRD OF SUPV	2,597	1.0802	2,597		2,597		2,597
1023 ASSESSOR	6,274	2.6096	6,274		6,274		6,274
1051 ELECTIONS	34,416	14.3151	34,416		34,416		34,416
1106 SURVERYOR	37	0.0154	37		37		37
2016 DIST ATTN	11,211	4.6631	11,211		11,211		11,211
2018 LAW LIBRARY	37	0.0154	37		37		37
2020 COMMUNICTNS	24,430	10.1615	24,430		24,430		24,430
2021 SHERIFF	64,722	26.9207	64,722		64,722		64,722
2031 JAIL	9,882	4.1104	9,882		9,882		9,882
2035 PROBATION	9,005	3.7456	9,005		9,005		9,005
2059 AG ADM SERV	1,331	0.5536	1,331		1,331		1,331
2060 AG COMM	6,182	2.5714	6,182		6,182		6,182
2070 CLERK/RECOR	7,077	2.9436	7,077		7,077		7,077
2071 CORONER	1,096	0.4559	1,096		1,096		1,096
2076 PLANN/BLDG	474	0.1972	474		474		474
2077 ANIMAL CTRL	454	0.1888	454		454		454
2081 OES	20,051	8.3401	20,051		20,051		20,051
2083 PUBLIC ADMN	26	0.0108	26		26		26
4015 AIR POLLUT 130	1,343	0.5586	1,343		1,343		1,343

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	339	0.1410	339		339		339
5061 SR CITIZENS	568	0.2363	568		568		568
6012 SUPT OF SCH	88	0.0366	88		88		88
6021 LIBRARY	15,062	6.2649	15,062		15,062		15,062
6022 ADULT LIT	385	0.1601	385		385		385
6031 AG EXTENS	746	0.3103	746		746		746
7032 COL VET	317	0.1319	317		317		317
7033 MAX VET	315	0.1310	315		315		315
7034 PRIN VET	102	0.0424	102		102		102
7035 WMS VET	192	0.0799	192		192		192
SubTotal	240,417	100.0000	240,417		240,417		240,417
Total	240,417	100.0000	240,417		240,417		240,417

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	3,762	0	0	0	3,762
1022 TREASURER	1,575	0	0	0	1,575
1026 REV/RECOVER	634	0	0	0	634
1031 CNTY CNSL	2,344	0	0	0	2,344
1040 PERSONNEL	1,040	0	0	0	1,040
1073 MAINTENANCE	2,836	0	0	0	2,836
1074 CUSTODIAN	2,062	1,293	0	0	769
1108 IT	6,201	0	0	0	6,201
201 CNTRL SERV	2,497	0	0	0	2,497
1011 BRD OF SUPV	2,597	0	0	0	2,597
1023 ASSESSOR	6,274	0	0	0	6,274
1051 ELECTIONS	34,416	0	0	0	34,416
1106 SURVEYOR	37	0	0	0	37
2016 DIST ATTNY	11,211	0	0	0	11,211
2018 LAW LIBRARY	37	0	0	0	37
2020 COMMUNICTNS	24,430	0	0	0	24,430
2021 SHERIFF	108,236	0	0	43,514	64,722
2031 JAIL	11,742	0	0	1,860	9,882
2035 PROBATION	10,212	1,207	0	0	9,005
2059 AG ADM SERV	1,331	0	0	0	1,331
2060 AG COMM	16,845	0	8,510	2,153	6,182
2070 CLERK/RECOR	7,077	0	0	0	7,077
2071 CORONER	1,096	0	0	0	1,096
2076 PLANN/BLDG	474	0	0	0	474
2077 ANIMAL CTRL	454	0	0	0	454
2081 OES	20,051	0	0	0	20,051
2083 PUBLIC ADMN	26	0	0	0	26
4015 AIR POLLUT 130	2,013	0	670	0	1,343
5051 VET SERV	339	0	0	0	339
5061 SR CITIZENS	568	0	0	0	568
6012 SUPT OF SCH	88	0	0	0	88
6021 LIBRARY	15,062	0	0	0	15,062
6022 ADULT LIT	385	0	0	0	385
6031 AG EXTENS	746	0	0	0	746
7032 COL VET	317	0	0	0	317
7033 MAX VET	315	0	0	0	315

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

Receiving Department	Total	HEAVY TRUCKS	LIGHT TRUCKS	AUTOS	OTHER EQUIP
7034 PRIN VET	102	0	0	0	102
7035 WMS VET	192	0	0	0	192
Direct Billed	0	0	0	0	0
Total	299,624	2,500	9,180	47,527	240,417

COLUSA COUNTY
Schedule 3.1 Narrative Description of 2011-2012 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 2011-2012 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 2011-2012.

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 2011-2012 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 \$7,524.

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 2011-2012 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 2011-2012 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>
\$14,112	#1021-466105	Property Tax Admin Costs	General Govt
\$25,499	#1021-466170	Supplemental Assessment Admin	General Govt
\$29,538	#1021-466175	Direct Assessment Fees	General Govt
\$324	#1021-466205	Alcohol Admin Fee	General Govt
\$108	#1021-466290	Workers Comp Alternate Sentencing	General Govt
\$53	#1021-479360	Misc rev AID/VALIC	General Govt
<u>\$69,634</u>	Total Revenue offset to expenses		

DIRECT BILLED

The amounts direct billed for the 2011-2012 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
\$ 7,524	1021-466200	#99999 Outside Agency Audits	Internal Auditing
<u>\$22,524</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:	881,319			881,319
FIXED ASSETS	(3,436)			
Total Deductions:	(3,436)			(3,436)
BUILDING USE	8,878		8,878	
EQUIPMENT USE	3,762		3,762	
1021 AUDITOR		34,949	34,949	
1022 TREASURER		23,038	23,038	
1031 CNTY CNSL		28,815	28,815	
1040 PERSONNEL		9,813	9,813	
1073 MAINTENANCE		9,409	9,409	
1074 CUSTODIAN		14,906	14,906	
1101 INSURANCE		(641)	(641)	
1108 IT		11,150	11,150	
201 CNTRL SERV		8,765	8,765	
Total Allocated Additions:	12,640	140,204	152,844	152,844
#466105 Prop Tx Admin	(14,112)			
#466170 Suppl Assmt Admin Fee	(25,499)			
#466175 Direct Assmt Admin Fee	(29,538)			
#466205 Admin Chrg-Alcohol	(324)			
#466290 W/C Admin Alt Sent	(108)			
#479360 Misc Rev AIG/VALIC	(53)			
Total Departmental Cost Adjustments:	(69,634)			(69,634)
Total To Be Allocated:	820,889	140,204		961,093

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	511,802	144,551	50,280	55,567	28,566
FRINGE BENEFITS	299,536	76,932	29,657	29,826	15,798
Other Expense & Cost					
3060 COMMUNICATIONS	4,097	3,683	0	0	0
3090 HOUSEHOLD	0	0	0	0	0
3100 INSURANCE	3,833	3,446	0	0	0
3120 MAINT EQUIP	2,757	1,130	750	750	0
3121 MAINT SOFTWARE	22,154	4,316	7,539	7,354	0
3130 MAINT STRU	0	0	0	0	0
3140 MEDICAL,DENTAL	0	0	0	0	0
3150 MEMBERSHIPS	1,200	1,170	0	0	0
3170 OFFICE EXP	9,874	7,277	141	2,256	0
3171 POSTAGE	5,184	0	4,429	200	0
3180 PROF SERV	2,066	489	233	1,300	0
3190 PUBL/NOTICE	2,989	2,989	0	0	0
3200 RENTS/LEASES	2,259	2,031	0	0	0
3230 SPEC DEPT EXP	389	353	0	0	0
3231 SOFTWARE	7,279	0	7,279	0	0
3250 TRANS/TRAVEL	1,371	0	0	248	0
3251 EDUC/TRAVEL	1,093	0	0	528	0
*FIXED ASSETS	3,436	3,436	0	0	0
Departmental Totals					
Total Expenditures	881,319	251,803	100,308	98,029	44,364
Deductions					
Total Deductions	(3,436)	(3,436)	0	0	0
Cost Adjustments					
#466105 Prop Tx Admin	(14,112)	0	0	0	0
#466170 Suppl Assmt Admin Fee	(25,499)	0	0	0	0
#466175 Direct Assmt Admin Fee	(29,538)	0	0	0	0
#466205 Admin Chrg-Alcohol	(324)	0	0	0	0
#466290 W/C Admin Alt Sent	(108)	0	0	0	0
#479360 Misc Rev AIG/VALIC	(53)	0	0	0	0

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

	Total	General & Admin	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT
Functional Cost	808,249	248,367	100,308	98,029	44,364
Allocation Step 1					
Inbound- All Others	12,640	3,570	1,242	1,372	705
Reallocate Admin Costs		(251,937)	34,492	38,119	19,596
Unallocated Costs	(400,248)	0	0	0	0
1st Allocation	420,641	0	136,042	137,520	64,665
Allocation Step 2					
Inbound- All Others	140,204	39,599	13,774	15,222	7,825
Reallocate Admin Costs		(39,599)	5,421	5,992	3,080
Unallocated Costs	(75,231)	0	0	0	0
2nd Allocation	64,973	0	19,195	21,214	10,905
Total For 1010210 1021 AUDITOR					
Total Allocated	485,614	0	155,237	158,734	75,570

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	9,470	13,914	2,295	10,099	197,060
FRINGE BENEFITS	5,146	8,430	1,370	4,463	127,914
Other Expense & Cost					
3060 COMMUNICATIONS	0	0	0	0	414
3090 HOUSEHOLD	0	0	0	0	0
3100 INSURANCE	0	0	0	0	387
3120 MAINT EQUIP	0	0	0	0	127
3121 MAINT SOFTWARE	1,500	0	0	0	1,445
3130 MAINT STRU	0	0	0	0	0
3140 MEDICAL,DENTAL	0	0	0	0	0
3150 MEMBERSHIPS	0	0	0	0	30
3170 OFFICE EXP	0	0	0	0	200
3171 POSTAGE	30	270	0	0	255
3180 PROF SERV	0	0	0	0	44
3190 PUBL/NOTICE	0	0	0	0	0
3200 RENTS/LEASES	0	0	0	0	228
3230 SPEC DEPT EXP	0	0	0	0	36
3231 SOFTWARE	0	0	0	0	0
3250 TRANS/TRAVEL	0	0	0	0	1,123
3251 EDUC/TRAVEL	0	0	0	0	565
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	16,146	22,614	3,665	14,562	329,828
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#466105 Prop Tx Admin	0	0	0	0	(14,112)
#466170 Suppl Assmt Admin Fee	0	0	0	0	(25,499)
#466175 Direct Assmt Admin Fee	0	0	0	0	(29,538)
#466205 Admin Chrg-Alcohol	0	0	0	0	(324)
#466290 W/C Admin Alt Sent	0	0	0	0	(108)
#479360 Misc Rev AIG/VALIC	0	0	0	0	(53)

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	16,146	22,614	3,665	14,562	260,194
Allocation Step 1					
Inbound- All Others	234	344	57	249	4,867
Reallocate Admin Costs	6,496	9,545	1,574	6,928	135,187
Unallocated Costs	0	0	0	0	(400,248)
1st Allocation	22,876	32,503	5,296	21,739	0
Allocation Step 2					
Inbound- All Others	2,594	3,812	629	2,767	53,982
Reallocate Admin Costs	1,021	1,500	247	1,089	21,249
Unallocated Costs	0	0	0	0	(75,231)
2nd Allocation	3,615	5,312	876	3,856	0
Total For 1010210 1021 AUDITOR					
Total Allocated	26,491	37,815	6,172	25,595	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	3,432	11.8574	16,131		16,131		16,131
1022 TREASURER	231	0.7981	1,086		1,086	174	1,260
1026 REV/RECOVER	145	0.5010	682		682	109	791
1031 CNTY CNSL	240	0.8292	1,128		1,128	181	1,309
1040 PERSONNEL	158	0.5459	743		743	119	862
1073 MAINTENANCE	698	2.4116	3,281		3,281	525	3,806
1074 CUSTODIAN	333	1.1505	1,565		1,565	251	1,816
1101 INSURANCE	161	0.5562	757		757	121	878
1108 IT	83	0.2868	390		390	62	452
201 CNTRL SERV	339	1.1712	1,593		1,593	255	1,848
1011 BRD OF SUPV	216	0.7463	1,015		1,015	163	1,178
1023 ASSESSOR	233	0.8050	1,095		1,095	175	1,270
1051 ELECTIONS	216	0.7463	1,015		1,015	163	1,178
1092 ADVERTISING	35	0.1209	165		165	26	191
1103 EE_BENEFITS	19	0.0656	89		89	14	103
1106 SURVERYOR	19	0.0656	89		89	14	103
1107 REFUNDS	17	0.0587	80		80	13	93
2008 DA SRVP/GRT	14	0.0484	66		66	11	77
20131 JUD DIST	142	0.4906	667		667	107	774
2014 GRAND JURY	370	1.2783	1,739		1,739	278	2,017
2016 DIST ATTN	605	2.0902	2,844		2,844	455	3,299
20162 DA IND/GAM 2258	1	0.0035	5		5	1	6
2017 CHILD SUPP 00125	256	0.8845	1,203		1,203	193	1,396
2018 LAW LIBRARY	1	0.0035	5		5	1	6
2019 PUBL DEFEND	151	0.5217	710		710	114	824
2020 COMMUNICTNS	137	0.4733	644		644	103	747
2021 SHERIFF	1,110	3.8350	5,217		5,217	835	6,052
20211 SO BAILIFF	29	0.1002	136		136	22	158

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
20212 SO IND/GAM 2339	37	0.1278	174		174	28	202
2031 JAIL	579	2.0004	2,721		2,721	436	3,157
2033 JUV FAC	23	0.0795	108		108	17	125
2035 PROBATION	781	2.6983	3,671		3,671	588	4,259
2036 VICTIM WITN	222	0.7670	1,043		1,043	167	1,210
20363 YOUTH OFFEND GNT	74	0.2557	348		348	56	404
2050 FLD WTR CON	24	0.0829	113		113	18	131
2059 AG ADM SERV	263	0.9087	1,236		1,236	198	1,434
2060 AG COMM	288	0.9950	1,354		1,354	217	1,571
2061 WTR MGT	2	0.0069	9		9	2	11
2070 CLERK/RECOR	180	0.6219	846		846	135	981
2071 CORONER	191	0.6599	898		898	144	1,042
2076 PLANN/BLDG	221	0.7635	1,039		1,039	166	1,205
2077 ANIMAL CTRL	232	0.8015	1,090		1,090	175	1,265
2080 TRAPPER	4	0.0138	19		19	3	22
2081 OES	109	0.3766	512		512	82	594
20811 HOME SECUR	66	0.2280	310		310	50	360
2083 PUBLIC ADMN	24	0.0829	113		113	18	131
4010 BH ADMIN SV 106	167	0.5770	785		785	126	911
4011 SUBST ABUSE 106	455	1.5720	2,139		2,139	342	2,481
4012 HEALTH 108	483	1.6687	2,270		2,270	363	2,633
4013 MNTH HLTH 106	2,470	8.5337	11,609		11,609	1,858	13,467
40131 MH SERV FND 2936	545	1.8829	2,562		2,562	410	2,972
40132 MHSA EDUC & TRAIN 2939	25	0.0864	118		118	19	137
40133 MHSA 2940	11	0.0380	52		52	8	60
40134 MHSA 2942	28	0.0967	132		132	21	153
40135 MHSA 2941	2	0.0069	9		9	2	11
40136 MHSA 2943	4	0.0138	19		19	3	22



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

Activity - CLAIM ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
4015 AIR POLLUT 130	117	0.4042	550		550	88	638
4019 ENVIR HLTH 108	272	0.9397	1,278		1,278	205	1,483
4023 AMBULANCE 108	74	0.2557	348		348	56	404
5010 DHHS ADMIN 108	407	1.4062	1,913		1,913	306	2,219
5011 WELFARE 108	1,432	4.9475	6,731		6,731	1,077	7,808
5032 INDG BURIAL	10	0.0345	47		47	8	55
5033 SR NUTRITON 108	47	0.1624	221		221	35	256
5041 JUV CRT WRD	35	0.1209	165		165	26	191
5051 VET SERV	41	0.1417	193		193	31	224
5061 SR CITIZENS	25	0.0864	118		118	19	137
6021 LIBRARY	651	2.2492	3,060		3,060	490	3,550
6022 ADULT LIT	31	0.1071	146		146	23	169
6023 FAMILY LIT	15	0.0518	71		71	11	82
6031 AG EXTENS	122	0.4215	573		573	92	665
7032 COL VET	25	0.0864	118		118	19	137
7033 MAX VET	35	0.1209	165		165	26	191
7034 PRIN VET	1	0.0035	5		5	1	6
7035 WMS VET	33	0.1140	155		155	25	180
110 PUBLIC WORKS 3010	2,390	8.2573	11,233		11,233	1,798	13,031
121 BLDG FUND 1080	11	0.0380	52		52	8	60
151 FISH/GAME 2078	31	0.1071	146		146	23	169
156 MIGRANT HSE 1075	397	1.3716	1,866		1,866	299	2,165
447 SOLID WASTE 4000	111	0.3835	522		522	84	606
465 LOCAL TRNSP 4020	8	0.0276	38		38	6	44
468 AIRPORT 4001	245	0.8465	1,152		1,152	184	1,336
491 LOC TRAN PL 4022	52	0.1797	244		244	39	283
493 TRANSIT AGN 4002	575	1.9866	2,703		2,703	433	3,136
848 LAFCO 4060	120	0.4146	564		564	90	654



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
878 IHSS PUB AU 7526	31	0.1071	146		146	23	169
OUTSIDE AGENCIES	4,699	16.2349	22,080		22,080	3,533	25,613
SubTotal	28,944	100.0000	136,042		136,042	19,195	155,237
Total	28,944	100.0000	136,042		136,042	19,195	155,237

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	2.5206	3,466		3,466		3,466
1022 TREASURER	44,629	1.1138	1,532		1,532	242	1,774
1026 REV/RECOVER	10,000	0.2496	343		343	54	397
1031 CNTY CNSL	30,000	0.7487	1,030		1,030	163	1,193
1040 PERSONNEL	30,000	0.7487	1,030		1,030	163	1,193
1073 MAINTENANCE	31,279	0.7806	1,073		1,073	170	1,243
1074 CUSTODIAN	20,353	0.5079	699		699	111	810
1101 INSURANCE	18,500	0.4617	635		635	100	735
1108 IT	30,500	0.7612	1,047		1,047	166	1,213
201 CNTRL SERV	20,000	0.4991	686		686	109	795
1011 BRD OF SUPV	50,000	1.2478	1,716		1,716	272	1,988
1023 ASSESSOR	110,000	2.7452	3,775		3,775	597	4,372
1051 ELECTIONS	29,000	0.7237	995		995	158	1,153
1106 SURVERYOR	10,000	0.2496	343		343	54	397
2008 DA SRVP/GRT	2,000	0.0499	69		69	11	80
2016 DIST ATTN	81,900	2.0439	2,811		2,811	445	3,256
20161 DA WEL/INV	100	0.0025	3		3	1	4
20162 DA IND/GAM 2258	5,000	0.1248	172		172	27	199
2017 CHILD SUPP 00125	50,000	1.2478	1,716		1,716	272	1,988
2020 COMMUNICTNS	100,000	2.4956	3,432		3,432	543	3,975
2021 SHERIFF	355,361	8.8685	12,196		12,196	1,930	14,126
20211 SO BAILIFF	25,000	0.6239	858		858	136	994
20212 SO IND/GAM 2339	20,000	0.4991	686		686	109	795
2031 JAIL	189,859	4.7382	6,516		6,516	1,031	7,547
2035 PROBATION	161,253	4.0243	5,534		5,534	876	6,410
20351 PROB IND/GM 2526	7,377	0.1841	253		253	40	293
2036 VICTIM WITN	11,000	0.2745	378		378	60	438
20363 YOUTH OFFEND GNT	10,000	0.2496	343		343	54	397



All Monetary Values Are \$ Dollars

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Report Output Prepared By COLUSA COUNTY

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
2059 AG ADM SERV	47,394	1.1828	1,627		1,627	257	1,884
2060 AG COMM	57,500	1.4350	1,973		1,973	312	2,285
2070 CLERK/RECOR	49,000	1.2229	1,682		1,682	266	1,948
2071 CORONER	10,000	0.2496	343		343	54	397
2076 PLANN/BLDG	48,368	1.2071	1,660		1,660	263	1,923
2077 ANIMAL CTRL	20,000	0.4991	686		686	109	795
2081 OES	11,150	0.2783	383		383	61	444
2083 PUBLIC ADMN	704	0.0176	24		24	4	28
4010 BH ADMIN SV 106	40,000	0.9983	1,373		1,373	217	1,590
4011 SUBST ABUSE 106	20,000	0.4991	686		686	109	795
4012 HEALTH 108	127,000	3.1695	4,359		4,359	690	5,049
4013 MNTH HLTH 106	430,000	10.7309	14,757		14,757	2,334	17,091
4015 AIR POLLUT 130	42,500	1.0606	1,459		1,459	231	1,690
4019 ENVIR HLTH 108	40,000	0.9983	1,373		1,373	217	1,590
5010 DHHS ADMIN 108	100,000	2.4956	3,432		3,432	543	3,975
5011 WELFARE 108	370,000	9.2338	12,698		12,698	2,010	14,708
5033 SR NUTRITON 108	6,667	0.1664	229		229	36	265
5051 VET SERV	10,000	0.2496	343		343	54	397
6021 LIBRARY	160,000	3.9930	5,491		5,491	869	6,360
6031 AG EXTENS	30,000	0.7487	1,030		1,030	163	1,193
110 PUBLIC WORKS 3010	350,000	8.7347	12,012		12,012	1,901	13,913
156 MIGRANT HSE 1075	22,606	0.5642	776		776	123	899
447 SOLID WASTE 4000	10,000	0.2496	343		343	54	397
468 AIRPORT 4001	10,000	0.2496	343		343	54	397
493 TRANSIT AGN 4002	110,000	2.7452	3,775		3,775	597	4,372
OUTSIDE AGENCIES	330,000	8.2356	11,326		11,326	1,792	13,118
SubTotal	4,007,000	100.0000	137,520		137,520	21,214	158,734
Total	4,007,000	100.0000	137,520		137,520	21,214	158,734

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

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	6,412	22.4463	14,515		14,515		14,515
1022 TREASURER	6,218	21.7671	14,076		14,076	3,061	17,137
1026 REV/RECOVER	16	0.0560	36		36	8	44
201 CNTRL SERV	326	1.1412	738		738	160	898
1023 ASSESSOR	11	0.0385	25		25	5	30
20131 JUD DIST	874	3.0596	1,978		1,978	430	2,408
2014 GRAND JURY	22	0.0770	50		50	11	61
2016 DIST ATTN	11	0.0385	25		25	5	30
2017 CHILD SUPP 00125	264	0.9242	598		598	130	728
2021 SHERIFF	59	0.2065	134		134	29	163
2035 PROBATION	1,159	4.0573	2,624		2,624	571	3,195
2059 AG ADM SERV	16	0.0560	36		36	8	44
2070 CLERK/RECOR	1,246	4.3618	2,821		2,821	613	3,434
2076 PLANN/BLDG	65	0.2275	147		147	32	179
2077 ANIMAL CTRL	43	0.1505	97		97	21	118
4010 BH ADMIN SV 106	725	2.5380	1,641		1,641	357	1,998
4012 HEALTH 108	1,413	4.9464	3,199		3,199	696	3,895
4013 MNTH HLTH 106	16	0.0560	36		36	8	44
40132 MHSA EDUC & TRAIN 2939	16	0.0560	36		36	8	44
4019 ENVIR HLTH 108	11	0.0385	25		25	5	30
5011 WELFARE 108	485	1.6978	1,098		1,098	239	1,337
110 PUBLIC WORKS 3010	11	0.0385	25		25	5	30
447 SOLID WASTE 4000	22	0.0770	50		50	11	61
465 LOCAL TRNSP 4020	195	0.6826	441		441	96	537
493 TRANSIT AGN 4002	336	1.1762	761		761	165	926
848 LAFCO 4060	22	0.0770	50		50	11	61
OUTSIDE AGENCIES	8,572	30.0080	19,403	-7,524	11,879	4,220	16,099
SubTotal	28,566	100.0000	64,665	-7,524	57,141	10,905	68,046



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

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Direct Billed				7,524	7,524		7,524
Total	28,566	100.0000	64,665		64,665	10,905	75,570

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	877,884	1.4669	336		336		336
1022 TREASURER	423,530	0.7077	162		162	26	188
1026 REV/RECOVER	83,445	0.1394	32		32	5	37
1031 CNTY CNSL	873,601	1.4597	334		334	54	388
1040 PERSONNEL	461,445	0.7710	176		176	28	204
1073 MAINTENANCE	388,497	0.6491	148		148	24	172
1074 CUSTODIAN	235,595	0.3937	90		90	14	104
1101 INSURANCE	3,191,757	5.3332	1,220		1,220	196	1,416
1108 IT	305,383	0.5103	117		117	19	136
201 CNTRL SERV	419,233	0.7005	160		160	26	186
1011 BRD OF SUPV	659,637	1.1022	252		252	40	292
1023 ASSESSOR	1,019,583	1.7036	390		390	63	453
1051 ELECTIONS	395,162	0.6603	151		151	24	175
1092 ADVERTISING	13,439	0.0225	5		5	1	6
1106 SURVERYOR	99,998	0.1671	38		38	6	44
1107 REFUNDS	2,994	0.0050	1		1		1
2008 DA SRVP/GRT	34,193	0.0571	13		13	2	15
20131 JUD DIST	723,061	1.2082	276		276	44	320
2014 GRAND JURY	16,588	0.0277	6		6	1	7
2016 DIST ATTN	1,329,268	2.2211	508		508	81	589
20161 DA WEL/INV	31,573	0.0528	12		12	2	14
20162 DA IND/GAM 2258	41,541	0.0694	16		16	3	19
2017 CHILD SUPP 00125	623,361	1.0416	238		238	38	276
2018 LAW LIBRARY	2,850	0.0048	1		1		1
2019 PUBL DEFEND	343,982	0.5748	131		131	21	152
2020 COMMUNICTNS	617,913	1.0325	236		236	38	274
2021 SHERIFF	4,498,967	7.5174	1,720		1,720	276	1,996
20211 SO BAILIFF	283,003	0.4729	108		108	17	125

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
20212 SO IND/GAM 2339	198,067	0.3310	76		76	12	88
2031 JAIL	2,765,938	4.6217	1,057		1,057	170	1,227
2033 JUV FAC	349,308	0.5837	134		134	21	155
2035 PROBATION	1,694,114	2.8307	648		648	104	752
20351 PROB IND/GM 2526	68,354	0.1142	26		26	4	30
2036 VICTIM WITN	138,701	0.2318	53		53	9	62
20363 YOUTH OFFEND GNT	105,361	0.1761	40		40	6	46
2050 FLD WTR CON	79,781	0.1333	30		30	5	35
2059 AG ADM SERV	469,520	0.7845	179		179	29	208
2060 AG COMM	887,925	1.4837	339		339	54	393
2061 WTR MGT	8,334	0.0139	3		3	1	4
2070 CLERK/RECOR	479,314	0.8009	183		183	29	212
2071 CORONER	148,932	0.2489	57		57	9	66
2076 PLANN/BLDG	813,559	1.3594	311		311	50	361
2077 ANIMAL CTRL	215,583	0.3602	82		82	13	95
2080 TRAPPER	56,854	0.0950	22		22	3	25
2081 OES	105,507	0.1763	40		40	6	46
20811 HOME SECUR	42,320	0.0707	16		16	3	19
2083 PUBLIC ADMN	11,611	0.0194	4		4	1	5
4010 BH ADMIN SV 106	816,164	1.3637	312		312	50	362
4011 SUBST ABUSE 106	431,645	0.7212	165		165	26	191
4012 HEALTH 108	1,317,185	2.2009	503		503	81	584
4013 MNTH HLTH 106	4,578,293	7.6500	1,750		1,750	281	2,031
40131 MH SERV FND 2936	921,123	1.5391	352		352	56	408
40132 MHSA EDUC & TRAIN 2939	41,533	0.0694	16		16	3	19
40133 MHSA 2940	61,258	0.1024	23		23	4	27
40134 MHSA 2942	73,966	0.1236	28		28	5	33
40136 MHSA 2943	5,815	0.0097	2		2		2

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
4015 AIR POLLUT 130	396,070	0.6618	151		151	24	175
4019 ENVIR HLTH 108	508,306	0.8493	194		194	31	225
4023 AMBULANCE 108	18,960	0.0317	7		7	1	8
5010 DHHS ADMIN 108	873,802	1.4601	334		334	54	388
5011 WELFARE 108	6,477,460	10.8233	2,476		2,476	397	2,873
5032 INDG BURIAL	8,850	0.0148	3		3	1	4
5033 SR NUTRITON 108	189,433	0.3165	72		72	12	84
5041 JUV CRT WRD	10,983	0.0184	4		4	1	5
5051 VET SERV	70,292	0.1175	27		27	4	31
5061 SR CITIZENS	22,011	0.0368	8		8	1	9
6012 SUPT OF SCH	15,878	0.0265	6		6	1	7
6021 LIBRARY	806,677	1.3479	308		308	49	357
6022 ADULT LIT	17,481	0.0292	7		7	1	8
6023 FAMILY LIT	2,911	0.0049	1		1		1
6031 AG EXTENS	264,326	0.4417	101		101	16	117
7032 COL VET	3,962	0.0066	2		2		2
7033 MAX VET	5,262	0.0088	2		2		2
7034 PRIN VET	5,380	0.0090	2		2		2
7035 WMS VET	27,227	0.0455	10		10	2	12
110 PUBLIC WORKS 3010	6,581,668	10.9971	2,524		2,524	404	2,928
121 BLDG FUND 1080	306,530	0.5122	117		117	19	136
151 FISH/GAME 2078	12,371	0.0207	5		5	1	6
156 MIGRANT HSE 1075	691,279	1.1551	264		264	42	306
447 SOLID WASTE 4000	2,081,795	3.4785	796		796	128	924
465 LOCAL TRNSP 4020	1,387,886	2.3191	531		531	85	616
468 AIRPORT 4001	978,919	1.6357	374		374	60	434
491 LOC TRAN PL 4022	402,706	0.6729	154		154	25	179
493 TRANSIT AGN 4002	974,027	1.6275	372		372	60	432

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
848 LAFCO 4060	111,054	0.1856	42		42	7	49
878 IHSS PUB AU 7526	44,583	0.0745	17		17	3	20
OUTSIDE AGENCIES	1,665,466	2.7829	637		637	102	739
SubTotal	59,847,103	100.0000	22,876		22,876	3,615	26,491
Total	59,847,103	100.0000	22,876		22,876	3,615	26,491

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	877,884	1.5409	501		501		501
1022 TREASURER	423,530	0.7434	242		242	40	282
1026 REV/RECOVER	83,445	0.1465	48		48	8	56
1031 CNTY CNSL	873,601	1.5334	498		498	83	581
1040 PERSONNEL	461,445	0.8100	263		263	44	307
1073 MAINTENANCE	388,497	0.6819	222		222	37	259
1074 CUSTODIAN	235,595	0.4135	134		134	22	156
1101 INSURANCE	3,191,757	5.6024	1,821		1,821	302	2,123
1108 IT	305,383	0.5360	174		174	29	203
201 CNTRL SERV	419,233	0.7359	239		239	40	279
1011 BRD OF SUPV	659,637	1.1578	376		376	62	438
1023 ASSESSOR	1,019,583	1.7896	582		582	97	679
1051 ELECTIONS	395,162	0.6936	225		225	37	262
1092 ADVERTISING	13,439	0.0236	8		8	1	9
1106 SURVERYOR	99,998	0.1755	57		57	9	66
1107 REFUNDS	2,994	0.0053	2		2		2
2008 DA SRVP/GRT	34,193	0.0600	20		20	3	23
20131 JUD DIST	723,061	1.2692	413		413	68	481
2014 GRAND JURY	16,588	0.0291	9		9	2	11
2016 DIST ATTNY	1,329,268	2.3332	758		758	126	884
20161 DA WEL/INV	31,573	0.0554	18		18	3	21
20162 DA IND/GAM 2258	41,541	0.0729	24		24	4	28
2017 CHILD SUPP 00125	623,361	1.0942	356		356	59	415
2018 LAW LIBRARY	2,850	0.0050	2		2		2
2019 PUBL DEFEND	343,982	0.6038	196		196	33	229
2020 COMMUNICTNS	617,913	1.0846	353		353	59	412
2021 SHERIFF	4,498,967	7.8969	2,567		2,567	426	2,993
20211 SO BAILIFF	283,003	0.4967	161		161	27	188

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
20212 SO IND/GAM 2339	198,067	0.3477	113		113	19	132
2031 JAIL	2,765,938	4.8550	1,578		1,578	262	1,840
2033 JUV FAC	349,308	0.6131	199		199	33	232
2035 PROBATION	1,694,114	2.9736	967		967	160	1,127
20351 PROB IND/GM 2526	68,354	0.1200	39		39	6	45
2036 VICTIM WITN	138,701	0.2435	79		79	13	92
20363 YOUTH OFFEND GNT	105,361	0.1849	60		60	10	70
2050 FLD WTR CON	79,781	0.1400	46		46	8	54
2059 AG ADM SERV	469,520	0.8241	268		268	44	312
2060 AG COMM	887,925	1.5585	507		507	84	591
2061 WTR MGT	8,334	0.0146	5		5	1	6
2070 CLERK/RECOR	479,314	0.8413	273		273	45	318
2071 CORONER	148,932	0.2614	85		85	14	99
2076 PLANN/BLDG	813,559	1.4280	464		464	77	541
2077 ANIMAL CTRL	215,583	0.3784	123		123	20	143
2080 TRAPPER	56,854	0.0998	32		32	5	37
2081 OES	105,507	0.1852	60		60	10	70
20811 HOME SECUR	42,320	0.0743	24		24	4	28
2083 PUBLIC ADMN	11,611	0.0204	7		7	1	8
4010 BH ADMIN SV 106	816,164	1.4326	466		466	77	543
4011 SUBST ABUSE 106	431,645	0.7577	246		246	41	287
4012 HEALTH 108	1,317,185	2.3120	751		751	125	876
4013 MNTH HLTH 106	4,578,293	8.0361	2,612		2,612	434	3,046
40131 MH SERV FND 2936	921,123	1.6168	526		526	87	613
40132 MHSA EDUC & TRAIN 2939	41,533	0.0729	24		24	4	28
40133 MHSA 2940	61,258	0.1075	35		35	6	41
40134 MHSA 2942	73,966	0.1298	42		42	7	49
40136 MHSA 2943	5,815	0.0102	3		3	1	4

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
4015 AIR POLLUT 130	396,070	0.6952	226		226	38	264
4019 ENVIR HLTH 108	508,306	0.8922	290		290	48	338
4023 AMBULANCE 108	18,960	0.0333	11		11	2	13
5010 DHHS ADMIN 108	873,802	1.5338	499		499	83	582
5011 WELFARE 108	6,477,460	11.3697	3,695		3,695	613	4,308
5032 INDG BURIAL	8,850	0.0155	5		5	1	6
5033 SR NUTRITON 108	189,433	0.3325	108		108	18	126
5041 JUV CRT WRD	10,983	0.0193	6		6	1	7
5051 VET SERV	70,292	0.1234	40		40	7	47
5061 SR CITIZENS	22,011	0.0386	13		13	2	15
6012 SUPT OF SCH	15,878	0.0279	9		9	2	11
6021 LIBRARY	806,677	1.4159	460		460	76	536
6022 ADULT LIT	17,481	0.0307	10		10	2	12
6023 FAMILY LIT	2,911	0.0051	2		2		2
6031 AG EXTENS	264,326	0.4640	151		151	25	176
7032 COL VET	3,962	0.0070	2		2		2
7033 MAX VET	5,262	0.0092	3		3		3
7034 PRIN VET	5,380	0.0094	3		3	1	4
7035 WMS VET	27,227	0.0478	16		16	3	19
110 PUBLIC WORKS 3010	6,581,668	11.5527	3,754		3,754	624	4,378
121 BLDG FUND 1080	306,530	0.5380	175		175	29	204
151 FISH/GAME 2078	12,371	0.0217	7		7	1	8
156 MIGRANT HSE 1075	691,279	1.2134	394		394	65	459
447 SOLID WASTE 4000	2,081,795	3.6541	1,188		1,188	197	1,385
468 AIRPORT 4001	978,919	1.7183	558		558	93	651
878 IHSS PUB AU 7526	44,583	0.0783	25		25	4	29
OUTSIDE AGENCIES	1,665,466	2.9233	950		950	158	1,108
SubTotal	56,971,430	100.0000	32,503		32,503	5,312	37,815

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
Total	56,971,430	100.0000	32,503		32,503	5,312	37,815

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	5,296		5,296	876	6,172
SubTotal	100	100.0000	5,296		5,296	876	6,172
Total	100	100.0000	5,296		5,296	876	6,172

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

2013-2014 COST ALLOCATION PLAN
 2014 Version 10.0008-1

Activity - INSURANCE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1101 INSURANCE	100	100.0000	21,739	-15,000	6,739	3,856	10,595
SubTotal	100	100.0000	21,739	-15,000	6,739	3,856	10,595
Direct Billed				15,000	15,000		15,000
Total	100	100.0000	21,739		21,739	3,856	25,595

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	34,949	16,131	3,466	14,515	336	501	0
1022 TREASURER	20,641	1,260	1,774	17,137	188	282	0
1026 REV/RECOVER	1,325	791	397	44	37	56	0
1031 CNTY CNSL	3,471	1,309	1,193	0	388	581	0
1040 PERSONNEL	2,566	862	1,193	0	204	307	0
1073 MAINTENANCE	5,480	3,806	1,243	0	172	259	0
1074 CUSTODIAN	2,886	1,816	810	0	104	156	0
1101 INSURANCE	15,747	878	735	0	1,416	2,123	0
1108 IT	2,004	452	1,213	0	136	203	0
201 CNTRL SERV	4,006	1,848	795	898	186	279	0
1011 BRD OF SUPV	3,896	1,178	1,988	0	292	438	0
1023 ASSESSOR	6,804	1,270	4,372	30	453	679	0
1051 ELECTIONS	2,768	1,178	1,153	0	175	262	0
1092 ADVERTISING	206	191	0	0	6	9	0
1103 EE_BENEFITS	103	103	0	0	0	0	0
1106 SURVERYOR	610	103	397	0	44	66	0
1107 REFUNDS	96	93	0	0	1	2	0
2008 DA SRVP/GRT	195	77	80	0	15	23	0
20131 JUD DIST	3,983	774	0	2,408	320	481	0
2014 GRAND JURY	2,096	2,017	0	61	7	11	0
2016 DIST ATTNV	8,058	3,299	3,256	30	589	884	0
20161 DA WEL/INV	39	0	4	0	14	21	0
20162 DA IND/GAM 2258	252	6	199	0	19	28	0
2017 CHILD SUPP 00125	4,803	1,396	1,988	728	276	415	0
2018 LAW LIBRARY	9	6	0	0	1	2	0
2019 PUBL DEFEND	1,205	824	0	0	152	229	0
2020 COMMUNICTNS	5,408	747	3,975	0	274	412	0
2021 SHERIFF	25,330	6,052	14,126	163	1,996	2,993	0
20211 SO BAILIFF	1,465	158	994	0	125	188	0
20212 SO IND/GAM 2339	1,217	202	795	0	88	132	0
2031 JAIL	13,771	3,157	7,547	0	1,227	1,840	0
2033 JUV FAC	512	125	0	0	155	232	0
2035 PROBATION	15,743	4,259	6,410	3,195	752	1,127	0
20351 PROB IND/GM 2526	368	0	293	0	30	45	0
2036 VICTIM WITN	1,802	1,210	438	0	62	92	0
20363 YOUTH OFFEND GNT	917	404	397	0	46	70	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	220	131	0	0	35	54	0
2059 AG ADM SERV	3,882	1,434	1,884	44	208	312	0
2060 AG COMM	4,840	1,571	2,285	0	393	591	0
2061 WTR MGT	21	11	0	0	4	6	0
2070 CLERK/RECOR	6,893	981	1,948	3,434	212	318	0
2071 CORONER	1,604	1,042	397	0	66	99	0
2076 PLANN/BLDG	4,209	1,205	1,923	179	361	541	0
2077 ANIMAL CTRL	2,416	1,265	795	118	95	143	0
2080 TRAPPER	84	22	0	0	25	37	0
2081 OES	1,154	594	444	0	46	70	0
20811 HOME SECUR	407	360	0	0	19	28	0
2083 PUBLIC ADMN	172	131	28	0	5	8	0
4010 BH ADMIN SV 106	5,404	911	1,590	1,998	362	543	0
4011 SUBST ABUSE 106	3,754	2,481	795	0	191	287	0
4012 HEALTH 108	13,037	2,633	5,049	3,895	584	876	0
4013 MNTH HLTH 106	35,679	13,467	17,091	44	2,031	3,046	0
40131 MH SERV FND 2936	3,993	2,972	0	0	408	613	0
40132 MHSA EDUC & TRAIN	228	137	0	44	19	28	0
40133 MHSA 2940	128	60	0	0	27	41	0
40134 MHSA 2942	235	153	0	0	33	49	0
40135 MHSA 2941	11	11	0	0	0	0	0
40136 MHSA 2943	28	22	0	0	2	4	0
4015 AIR POLLUT 130	2,767	638	1,690	0	175	264	0
4019 ENVIR HLTH 108	3,666	1,483	1,590	30	225	338	0
4023 AMBULANCE 108	425	404	0	0	8	13	0
5010 DHHS ADMIN 108	7,164	2,219	3,975	0	388	582	0
5011 WELFARE 108	37,206	7,808	14,708	1,337	2,873	4,308	6,172
5032 INDG BURIAL	65	55	0	0	4	6	0
5033 SR NUTRITON 108	731	256	265	0	84	126	0
5041 JUV CRT WRD	203	191	0	0	5	7	0
5051 VET SERV	699	224	397	0	31	47	0
5061 SR CITIZENS	161	137	0	0	9	15	0
6012 SUPT OF SCH	18	0	0	0	7	11	0
6021 LIBRARY	10,803	3,550	6,360	0	357	536	0
6022 ADULT LIT	189	169	0	0	8	12	0
6023 FAMILY LIT	85	82	0	0	1	2	0
6031 AG EXTENS	2,151	665	1,193	0	117	176	0



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

2013-2014 COST ALLOCATION PLAN
 2014 Version 10.0008-1

Receiving Department	Total	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT	COST PLAN PREP	BUDGET PREP	DHHS--SAWS
7032 COL VET	141	137	0	0	2	2	0
7033 MAX VET	196	191	0	0	2	3	0
7034 PRIN VET	12	6	0	0	2	4	0
7035 WMS VET	211	180	0	0	12	19	0
110 PUBLIC WORKS 3010	34,280	13,031	13,913	30	2,928	4,378	0
121 BLDG FUND 1080	400	60	0	0	136	204	0
151 FISH/GAME 2078	183	169	0	0	6	8	0
156 MIGRANT HSE 1075	3,829	2,165	899	0	306	459	0
447 SOLID WASTE 4000	3,373	606	397	61	924	1,385	0
465 LOCAL TRNSP 4020	1,197	44	0	537	616	0	0
468 AIRPORT 4001	2,818	1,336	397	0	434	651	0
491 LOC TRAN PL 4022	462	283	0	0	179	0	0
493 TRANSIT AGN 4002	8,866	3,136	4,372	926	432	0	0
848 LAFCO 4060	764	654	0	61	49	0	0
878 IHSS PUB AU 7526	218	169	0	0	20	29	0
OUTSIDE AGENCIES	56,677	25,613	13,118	16,099	739	1,108	0
Direct Billed	22,524	0	0	7,524	0	0	0
Total	485,614	155,237	158,734	75,570	26,491	37,815	6,172

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	10,595
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 JUV FAC	0
2035 PROBATION	0
20351 PROB IND/GM 2526	0
2036 VICTIM WITN	0
20363 YOUTH OFFEND GNT	0

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
2061 WTR MGT	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
40135 MHSA 2941	0
40136 MHSA 2943	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

COLUSA COUNTY

Schedule .5 - Allocation Summary
For Department 1021 AUDITOR

Receiving Department INSURANCE ADMIN

7032 COL VET	0
7033 MAX VET	0
7034 PRIN VET	0
7035 WMS VET	0
110 PUBLIC WORKS 3010	0
121 BLDG FUND 1080	0
151 FISH/GAME 2078	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
848 LAFCO 4060	0
878 IHSS PUB AU 7526	0
OUTSIDE AGENCIES	0
Direct Billed	15,000
Total	<u>25,595</u>

COLUSA COUNTY
Schedule 4.1 Narrative Description of 2011-2012 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 2011-2012 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>
\$16,035	#1022-410600	Penalties/Cost	General Govt
\$2,900	#1022-410610	Redemption Fees	General Govt
\$18,377	#1022-421100	Business License	General Govt
\$10,835	#1022-466100	Assmt and Tax Collector Fees	General Govt
\$500	#1022-466104	Title Search Fees	General Govt
\$36,071	#1022-466105	Property Tax Admin Fees	General Govt
\$102,400	#1022-466110	Treasurer's Fees	General Govt
\$4,410	#1022-466114	Unsecured Tax Admin	General Govt
\$1,140	#1022-466115	Installment Fees	General Govt
\$260	#1022-466116	Bad Check Charge	General Govt
\$573	#1022-466117	Public Auction Fees	General Govt
\$76	#1022-479470	Refund	General and Admin
<u>\$193,577</u>	Total Revenue		

DIRECT BILLED

There were no costs direct billed during the 2011-2012 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:	425,539			425,539
FIXED ASSETS	(2,009)			
Total Deductions:	(2,009)			(2,009)
BUILDING USE	4,094		4,094	
EQUIPMENT USE	1,575		1,575	
1021 AUDITOR	17,098	3,543	20,641	
1022 TREASURER		2,253	2,253	
1031 CNTY CNSL		8,478	8,478	
1040 PERSONNEL		2,837	2,837	
1073 MAINTENANCE		3,474	3,474	
1074 CUSTODIAN		6,677	6,677	
1101 INSURANCE		(966)	(966)	
1108 IT		8,232	8,232	
201 CNTRL SERV		7,625	7,625	
Total Allocated Additions:	22,767	42,153	64,920	64,920
#410600 PENALTY/COST	(16,035)			
#410610 RDMPT FEES	(2,900)			
#421100 BUSINESS LIC	(18,377)			
#466100 TAX COLL FEE	(10,835)			
#466104 TITLE SEARCH	(500)			
#466105 PROP TX ADM	(36,071)			
#466110 TREAS FEES	(102,400)			
466114 UNSEC TX ADM	(4,410)			
#466115 INSTALL FEE	(1,140)			
#466116 BAD CK CHARGE	(260)			
#466117 PUBLIC AUC	(573)			
#479470 REFUND	(76)			
Total Departmental Cost Adjustments:	(193,577)			(193,577)
Total To Be Allocated:	252,720	42,153		294,873

COLUSA COUNTY

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

	Total	General & Admin	CHECK CLEARING	GENERAL GOVT
Wages & Benefits				
SALARIES & WAGES	245,342	0	118,193	127,149
FRINGE BENEFITS	143,245	0	67,747	75,498
Other Expense & Cost				
53060 COMMUNICATIONS	1,088	0	526	562
53090 HOUSEHOLD	38	0	18	20
53100 INSURANCE	5,771	0	2,793	2,978
53120 MAINT-EQUIP	334	0	182	172
53121 MAINT-SOFTWARE	3,141	0	3,141	0
53150 MEMBERSHIPS	200	0	100	100
53170 OFFICE EXPENSE	4,626	0	1,440	3,186
53171 POSTAGE	6,473	0	200	6,273
53180 PROF/SPEC SERV	6,551	0	6,453	98
53190 PUBL & NOTICES	3,785	0	0	3,785
53230 SPECIAL DEPT EXP	184	0	90	94
53231 SOFTWARE	0	0	0	0
53250 TRANS & TRAVEL	2,142	0	1,047	1,095
53251 EDUC & TRAINING	610	0	305	305
*FIXED ASSETS	2,009	2,009	0	0
Departmental Totals				
Total Expenditures	425,539	2,009	202,215	221,315
Deductions				
Total Deductions	(2,009)	(2,009)	0	0
Cost Adjustments				
#410600 PENALTY/COST	(16,035)	0	0	(16,035)
#410610 RDMPT FEES	(2,900)	0	0	(2,900)
#421100 BUSINESS LIC	(18,377)	0	0	(18,377)
#466100 TAX COLL FEE	(10,835)	0	0	(10,835)
#466104 TITLE SEARCH	(500)	0	0	(500)
#466105 PROP TX ADM	(36,071)	0	0	(36,071)
#466110 TREAS FEES	(102,400)	0	0	(102,400)
466114 UNSEC TX ADM	(4,410)	0	0	(4,410)
#466115 INSTALL FEE	(1,140)	0	0	(1,140)
#466116 BAD CK CHARGE	(260)	0	0	(260)
#466117 PUBLIC AUC	(573)	0	0	(573)
#479470 REFUND	(76)	(76)	0	0

COLUSA COUNTY

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

	Total	General & Admin	CHECK CLEARING	GENERAL GOVT
Functional Cost	229,953	(76)	202,215	27,814
Allocation Step 1				
Inbound- All Others	22,767	0	10,968	11,799
Reallocate Admin Costs		76	(37)	(39)
Unallocated Costs	(39,574)	0	0	(39,574)
1st Allocation	213,146	0	213,146	0
Allocation Step 2				
Inbound- All Others	42,153	0	20,307	21,846
Unallocated Costs	(21,846)	0	0	(21,846)
2nd Allocation	20,307	0	20,307	0
Total For 1010220 1022 TREASURER				
Total Allocated	233,453	0	233,453	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	2,577	10.8087	23,038		23,038		23,038
1022 TREASURER	252	1.0570	2,253		2,253		2,253
1026 REV/RECOVER	112	0.4698	1,001		1,001	108	1,109
1031 CNTY CNSL	158	0.6627	1,413		1,413	153	1,566
1040 PERSONNEL	97	0.4068	867		867	94	961
1073 MAINTENANCE	222	0.9311	1,985		1,985	215	2,200
1074 CUSTODIAN	97	0.4068	867		867	94	961
1101 INSURANCE	83	0.3481	742		742	80	822
1108 IT	57	0.2391	510		510	55	565
201 CNTRL SERV	197	0.8263	1,761		1,761	190	1,951
1011 BRD OF SUPV	123	0.5159	1,100		1,100	119	1,219
1023 ASSESSOR	161	0.6753	1,439		1,439	156	1,595
1051 ELECTIONS	175	0.7340	1,564		1,564	169	1,733
1092 ADVERTISING	15	0.0629	134		134	14	148
1103 EE_BENEFITS	16	0.0671	143		143	15	158
1106 SURVERYOR	18	0.0755	161		161	17	178
1107 REFUNDS	17	0.0713	152		152	16	168
2008 DA SRVP/GRT	7	0.0294	63		63	7	70
20131 JUD DIST	154	0.6459	1,377		1,377	149	1,526
2014 GRAND JURY	170	0.7130	1,520		1,520	164	1,684
2016 DIST ATTN	365	1.5309	3,263		3,263	353	3,616
20162 DA IND/GAM 2258	1	0.0042	9		9	1	10
2017 CHILD SUPP 00125	201	0.8431	1,797		1,797	194	1,991
2018 LAW LIBRARY	1	0.0042	9		9	1	10
2019 PUBL DEFEND	78	0.3272	697		697	75	772
2020 COMMUNICTNS	129	0.5411	1,153		1,153	125	1,278
2021 SHERIFF	781	3.2757	6,982		6,982	755	7,737
20211 SO BAILIFF	58	0.2433	519		519	56	575



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
20212 SO IND/GAM 2339	36	0.1510	322		322	35	357
2031 JAIL	482	2.0216	4,309		4,309	466	4,775
2033 JUV FAC	21	0.0881	188		188	20	208
2035 PROBATION	451	1.8916	4,032		4,032	436	4,468
2036 VICTIM WITN	328	1.3757	2,932		2,932	317	3,249
20363 YOUTH OFFEND GNT	90	0.3775	805		805	87	892
2050 FLD WTR CON	12	0.0503	107		107	12	119
2059 AG ADM SERV	158	0.6627	1,413		1,413	153	1,566
2060 AG COMM	210	0.8808	1,877		1,877	203	2,080
2061 WTR MGT	2	0.0084	18		18	2	20
2070 CLERK/RECOR	120	0.5033	1,073		1,073	116	1,189
2071 CORONER	119	0.4991	1,064		1,064	115	1,179
2076 PLANN/BLDG	146	0.6124	1,305		1,305	141	1,446
2077 ANIMAL CTRL	186	0.7801	1,663		1,663	180	1,843
2080 TRAPPER	4	0.0168	36		36	4	40
2081 OES	84	0.3523	751		751	81	832
20811 HOME SECUR	68	0.2852	608		608	66	674
2083 PUBLIC ADMN	12	0.0503	107		107	12	119
4010 BH ADMIN SV 106	236	0.9899	2,110		2,110	228	2,338
4011 SUBST ABUSE 106	574	2.4075	5,132		5,132	555	5,687
4012 HEALTH 108	769	3.2254	6,875		6,875	743	7,618
4013 MNTH HLTH 106	3,421	14.3486	30,580		30,580	3,305	33,885
40131 MH SERV FND 2936	209	0.8766	1,868		1,868	202	2,070
40132 MHSA EDUC & TRAIN 2939	23	0.0965	206		206	22	228
40133 MHSA 2940	9	0.0377	80		80	9	89
40134 MHSA 2942	19	0.0797	170		170	18	188
40135 MHSA 2941	2	0.0084	18		18	2	20
40136 MHSA 2943	3	0.0126	27		27	3	30

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
4015 AIR POLLUT 130	214	0.8976	1,913		1,913	207	2,120
4019 ENVIR HLTH 108	432	1.8119	3,862		3,862	417	4,279
4023 AMBULANCE 108	132	0.5536	1,180		1,180	128	1,308
5010 DHHS ADMIN 108	548	2.2985	4,899		4,899	530	5,429
5011 WELFARE 108	1,768	7.4155	15,806		15,806	1,709	17,515
5032 INDG BURIAL	20	0.0839	179		179	19	198
5033 SR NUTRITON 108	94	0.3943	840		840	91	931
5041 JUV CRT WRD	56	0.2349	501		501	54	555
5051 VET SERV	68	0.2852	608		608	66	674
5061 SR CITIZENS	24	0.1007	215		215	23	238
6021 LIBRARY	814	3.4141	7,277		7,277	787	8,064
6022 ADULT LIT	52	0.2181	465		465	50	515
6023 FAMILY LIT	16	0.0671	143		143	15	158
6031 AG EXTENS	206	0.8640	1,842		1,842	199	2,041
7032 COL VET	50	0.2097	447		447	48	495
7033 MAX VET	46	0.1929	411		411	44	455
7034 PRIN VET	1	0.0042	9		9	1	10
7035 WMS VET	66	0.2768	590		590	64	654
110 PUBLIC WORKS 3010	1,041	4.3662	9,306		9,306	1,006	10,312
121 BLDG FUND 1080	6	0.0252	54		54	6	60
151 FISH/GAME 2078	17	0.0713	152		152	16	168
156 MIGRANT HSE 1075	227	0.9521	2,029		2,029	219	2,248
447 SOLID WASTE 4000	119	0.4991	1,064		1,064	115	1,179
465 LOCAL TRNSP 4020	12	0.0503	107		107	12	119
468 AIRPORT 4001	270	1.1325	2,414		2,414	261	2,675
491 LOC TRAN PL 4022	72	0.3020	644		644	70	714
493 TRANSIT AGN 4002	470	1.9713	4,202		4,202	454	4,656
848 LAFCO 4060	114	0.4781	1,019		1,019	110	1,129

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
878 IHSS PUB AU 7526	58	0.2433	519		519	56	575
OUTSIDE AGENCIES	2,713	11.3791	24,254		24,254	2,622	26,876
SubTotal	23,842	100.0000	213,146		213,146	20,307	233,453
Total	23,842	100.0000	213,146		213,146	20,307	233,453

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	23,038	23,038
1022 TREASURER	2,253	2,253
1026 REV/RECOVER	1,109	1,109
1031 CNTY CNSL	1,566	1,566
1040 PERSONNEL	961	961
1073 MAINTENANCE	2,200	2,200
1074 CUSTODIAN	961	961
1101 INSURANCE	822	822
1108 IT	565	565
201 CNTRL SERV	1,951	1,951
1011 BRD OF SUPV	1,219	1,219
1023 ASSESSOR	1,595	1,595
1051 ELECTIONS	1,733	1,733
1092 ADVERTISING	148	148
1103 EE_BENEFITS	158	158
1106 SURVERYOR	178	178
1107 REFUNDS	168	168
2008 DA SRVP/GRT	70	70
20131 JUD DIST	1,526	1,526
2014 GRAND JURY	1,684	1,684
2016 DIST ATTN	3,616	3,616
20162 DA IND/GAM 2258	10	10
2017 CHILD SUPP 00125	1,991	1,991
2018 LAW LIBRARY	10	10
2019 PUBL DEFEND	772	772
2020 COMMUNICTNS	1,278	1,278
2021 SHERIFF	7,737	7,737
20211 SO BAILIFF	575	575
20212 SO IND/GAM 2339	357	357
2031 JAIL	4,775	4,775
2033 JUV FAC	208	208
2035 PROBATION	4,468	4,468
2036 VICTIM WITN	3,249	3,249
20363 YOUTH OFFEND GNT	892	892
2050 FLD WTR CON	119	119
2059 AG ADM SERV	1,566	1,566

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

Receiving Department	Total	CHECK CLEARING
2060 AG COMM	2,080	2,080
2061 WTR MGT	20	20
2070 CLERK/RECOR	1,189	1,189
2071 CORONER	1,179	1,179
2076 PLANN/BLDG	1,446	1,446
2077 ANIMAL CTRL	1,843	1,843
2080 TRAPPER	40	40
2081 OES	832	832
20811 HOME SECUR	674	674
2083 PUBLIC ADMN	119	119
4010 BH ADMIN SV 106	2,338	2,338
4011 SUBST ABUSE 106	5,687	5,687
4012 HEALTH 108	7,618	7,618
4013 MNTH HLTH 106	33,885	33,885
40131 MH SERV FND 2936	2,070	2,070
40132 MHSA EDUC & TRAIN	228	228
40133 MHSA 2940	89	89
40134 MHSA 2942	188	188
40135 MHSA 2941	20	20
40136 MHSA 2943	30	30
4015 AIR POLLUT 130	2,120	2,120
4019 ENVIR HLTH 108	4,279	4,279
4023 AMBULANCE 108	1,308	1,308
5010 DHHS ADMIN 108	5,429	5,429
5011 WELFARE 108	17,515	17,515
5032 INDG BURIAL	198	198
5033 SR NUTRITON 108	931	931
5041 JUV CRT WRD	555	555
5051 VET SERV	674	674
5061 SR CITIZENS	238	238
6021 LIBRARY	8,064	8,064
6022 ADULT LIT	515	515
6023 FAMILY LIT	158	158
6031 AG EXTENS	2,041	2,041
7032 COL VET	495	495
7033 MAX VET	455	455
7034 PRIN VET	10	10

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

Receiving Department	Total	CHECK CLEARING
7035 WMS VET	654	654
110 PUBLIC WORKS 3010	10,312	10,312
121 BLDG FUND 1080	60	60
151 FISH/GAME 2078	168	168
156 MIGRANT HSE 1075	2,248	2,248
447 SOLID WASTE 4000	1,179	1,179
465 LOCAL TRNSP 4020	119	119
468 AIRPORT 4001	2,675	2,675
491 LOC TRAN PL 4022	714	714
493 TRANSIT AGN 4002	4,656	4,656
848 LAFCO 4060	1,129	1,129
878 IHSS PUB AU 7526	575	575
OUTSIDE AGENCIES	26,876	26,876
Direct Billed	0	0
Total	233,453	233,453

COLUSA COUNTY

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	85,882			85,882
FIXED ASSETS	(2,439)			
Total Deductions:	(2,439)			(2,439)
BUILDING USE	5,401		5,401	
EQUIPMENT USE	634		634	
1021 AUDITOR	1,141	184	1,325	
1022 TREASURER	1,001	108	1,109	
1031 CNTY CNSL		28	28	
1040 PERSONNEL		806	806	
1073 MAINTENANCE		2,454	2,454	
1074 CUSTODIAN		1,872	1,872	
1101 INSURANCE		(219)	(219)	
1108 IT		2,641	2,641	
201 CNTRL SERV		3,231	3,231	
Total Allocated Additions:	8,177	11,105	19,282	19,282
COLLECTOR REVENUE	(1,899)			
Total Departmental Cost Adjustments:	(1,899)			(1,899)
Total To Be Allocated:	89,721	11,105		100,826

COLUSA COUNTY
Schedule 5.1 Narrative Description of 2011-2012 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 2011-2012 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>\$1,899</u>	All Collector Revenue	Collector Revenue	Collector
<u>\$1,419</u>	Total Revenue Offset		

DIRECT BILLED

There were no costs direct billed during the 2011-2012 fiscal year.

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	29,803	0	29,803
Other Expense & Cost			
53060 COMMUNICATIONS	487	0	487
53090 HOUSEHOLD	143	0	143
53100 INSURANCE	1,310	0	1,310
53120 MAINT OF EQUIP	115	0	115
53121 MAINT OF SOFTWARE	28	0	28
53130 MAINT OF STRU	523	0	523
53140 MEDICAL,DENTAL,LAB	0	0	0
53150 MEMBERSHIPS	175	0	175
53160 MISC EXPENSE	10	0	10
53170 OFFICE EXPENSE	1,112	0	1,112
53171 POSTAGE	1,518	0	1,518
53180 PROF/SPEC SERV	43	0	43
53200 RENTS/LEASES	1,163	0	1,163
53230 SPECIAL DEPT EXP	37	0	37
53231 SOFTWARE	250	0	250
53250 TRANS/TRAV	1,078	0	1,078
53251 EDUCATION/TRAINING	285	0	285
53260 UTILITIES	3,471	0	3,471
*FIXED ASSETS	2,439	2,439	0
Departmental Totals			
Total Expenditures	85,882	2,439	83,443
Deductions			
Total Deductions	(2,439)	(2,439)	0
Cost Adjustments			
COLLECTOR REVENUE	(1,899)	0	(1,899)
Functional Cost	81,544	0	81,544

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

	Total	General & Admin	COLLECTOR
Allocation Step 1			

Inbound- All Others	8,177	0	8,177
1st Allocation	89,721	0	89,721
Allocation Step 2			

Inbound- All Others	11,105	0	11,105
2nd Allocation	11,105	0	11,105
Total For 1010260 1026 REV/RECOVER			

Total Allocated	100,826	0	100,826

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	69	16.9118	15,173		15,173	1,878	17,051
2021 SHERIFF	11	2.6961	2,419		2,419	299	2,718
2035 PROBATION	125	30.6373	27,488		27,488	3,402	30,890
2036 VICTIM WITN	203	49.7548	44,641		44,641	5,526	50,167
SubTotal	408	100.0000	89,721		89,721	11,105	100,826
Total	408	100.0000	89,721		89,721	11,105	100,826

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	17,051	17,051
2021 SHERIFF	2,718	2,718
2035 PROBATION	30,890	30,890
2036 VICTIM WITN	50,167	50,167
Direct Billed	0	0
Total	100,826	100,826

COLUSA COUNTY
Schedule 6.1 Narrative Description of 2011-2012 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 who were members of one these bargaining units.

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 2011-2012 fiscal year was for the reimbursement of time spent providing legal services to various County Departments and for time spent by contracted attorneys providing legal services to various County Departments in the amount of \$3,211. Of the amount Direct Billed, \$1,413 was recorded in account 00101-1031-466600 and \$1,798 was recorded in account 00101-1031-59390.

COST ADJUSTMENT

Revenue: The activity recorded in the County Counsel's revenue account 1031-479470—Refunds in the 2011-2012 fiscal year which offset expenditures as a cost adjustment was a office expense product rebate in the amount of \$242.

Reimbursed Projects: The activity recorded in the County Counsel's Reimbursed Projects account #1031-59390 in the 2011-2012 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 \$353,959.

The total expenditure offset cost adjustment for the 2011-2012 fiscal year was \$354,201.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	520,853			520,853
FIXED ASSETS	(1,453)			
Total Deductions:	(1,453)			(1,453)
BUILDING USE	2,626		2,626	
EQUIPMENT USE	2,344		2,344	
1021 AUDITOR	2,990	481	3,471	
1022 TREASURER	1,413	153	1,566	
1031 CNTY CNSL		85	85	
1040 PERSONNEL		12,116	12,116	
1073 MAINTENANCE		2,751	2,751	
1074 CUSTODIAN		9,912	9,912	
1101 INSURANCE		(7,571)	(7,571)	
1108 IT		8,400	8,400	
201 CNTRL SERV		2,651	2,651	
Total Allocated Additions:	9,373	28,978	38,351	38,351
Total To Be Allocated:	528,773	28,978		557,751

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	299,074	0	81,278	163,824	5,698
Other Expense & Cost					

BENEFITS	143,686	16,505	36,461	67,660	2,447
53060 COMMUNICATIONS	4,567	4,567	0	0	0
53100 INSURANCE	45,230	45,230	0	0	0
53113 WITNESS EXP	148	0	0	0	0
53120 MAINT-EQUIP	779	779	0	0	0
53121 MAINT-SOFTWARE	42	42	0	0	0
53150 MEMBERSHIPS	2,929	2,929	0	0	0
53170 OFFICE EXPENSE	13,637	13,637	0	0	0
53171 POSTAGE	603	603	0	0	0
53180 PROF SPEC SERV	355,030	709	0	0	0
53190 PUBL & LEGAL NOTICES	171	171	0	0	0
53230 SPEC DEPT EXP	324	324	0	0	0
53250 TRANS/TRAVEL	5,558	5,558	0	0	0
53251 EDUC & TRAIN	1,823	1,823	0	0	0
*FIXED ASSETS	1,453	1,453	0	0	0
#466600 LEGAL SERV	(242)	(242)	0	0	0
#59390 REIMB PROJ	(353,959)	0	0	0	0
Departmental Totals					

Total Expenditures	520,853	94,088	117,739	231,484	8,145
Deductions					

Total Deductions	(1,453)	(1,453)	0	0	0
Functional Cost	519,400	92,635	117,739	231,484	8,145
Allocation Step 1					

Inbound- All Others	9,373	0	2,547	5,128	179
Reallocate Admin Costs		(92,635)	25,175	50,681	1,765
Unallocated Costs	(85,568)	0	0	0	0
1st Allocation	443,205	0	145,461	287,293	10,089

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

2013-2014 COST ALLOCATION PLAN
 2014 Version 10.0008-1

	Total	General & Admin	GENERAL SERVICES	CO LEGAL SERVICE	EMPLOYEE RELATIONS
Allocation Step 2					
Inbound- All Others	28,978	0	7,875	15,854	552
Unallocated Costs	(4,697)	0	0	0	0
2nd Allocation	24,281	0	7,875	15,854	552
Total For 1010310 1031 CNTY CNSL					
Total Allocated	467,486	0	153,336	303,147	10,641

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	0	0	0	0	48,474
Other Expense & Cost					

BENEFITS	0	0	0	0	20,413
53060 COMMUNICATIONS	0	0	0	0	0
53100 INSURANCE	0	0	0	0	0
53113 WITNESS EXP	0	0	0	0	148
53120 MAINT-EQUIP	0	0	0	0	0
53121 MAINT-SOFTWARE	0	0	0	0	0
53150 MEMBERSHIPS	0	0	0	0	0
53170 OFFICE EXPENSE	0	0	0	0	0
53171 POSTAGE	0	0	0	0	0
53180 PROF SPEC SERV	0	0	0	354,321	0
53190 PUBL & LEGAL NOTICES	0	0	0	0	0
53230 SPEC DEPT EXP	0	0	0	0	0
53260 TRANS/TRAVEL	0	0	0	0	0
53251 EDUC & TRAIN	0	0	0	0	0
*FIXED ASSETS	0	0	0	0	0
#466600 LEGAL SERV	0	0	0	0	0
#59390 REIMB PROJ	0	0	0	(353,959)	0
Departmental Totals					

Total Expenditures	0	0	0	362	69,035
Deductions					

Total Deductions	0	0	0	0	0
Functional Cost	0	0	0	362	69,035
Allocation Step 1					

Inbound- All Others	0	0	0	0	1,519
Reallocate Admin Costs	0	0	0	0	15,014
Unallocated Costs	0	0	0	0	(85,568)
1st Allocation	0	0	0	362	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	0	0	0	0	4,697
Unallocated Costs	0	0	0	0	(4,697)
2nd Allocation	0	0	0	0	0
Total For 1010310 1031 CNTY CNSL					
Total Allocated	0	0	0	362	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	15,273	6.5979	9,597		9,597		9,597
1022 TREASURER	4,482	1.9362	2,816		2,816		2,816
1040 PERSONNEL	8,894	3.8422	5,589		5,589	331	5,920
1101 INSURANCE	3,403	1.4701	2,138		2,138	127	2,265
201 CNTRL SERV	657	0.2838	413		413	24	437
1023 ASSESSOR	11,232	4.8522	7,058		7,058	418	7,476
1051 ELECTIONS	154	0.0665	97		97	6	103
1106 SURVERYOR	41	0.0177	26		26	2	28
2014 GRAND JURY	879	0.3797	552		552	33	585
2016 DIST ATTN	1,332	0.5754	837		837	50	887
2017 CHILD SUPP 00125	252	0.1089	158		158	9	167
2019 PUBL DEFEND	892	0.3853	561		561	33	594
2021 SHERIFF	33,440	14.4459	21,013		21,013	1,244	22,257
2031 JAIL	2,075	0.8964	1,304		1,304	77	1,381
2035 PROBATION	19,243	8.3129	12,092		12,092	716	12,808
2050 FLD WTR CON	81	0.0350	51		51	3	54
2060 AG COMM	3,829	1.6541	2,406		2,406	142	2,548
2070 CLERK/RECOR	2,791	1.2057	1,754		1,754	104	1,858
2076 PLANN/BLDG	23,508	10.1553	14,772		14,772	874	15,646
2081 OES	118	0.0510	74		74	4	78
4011 SUBST ABUSE 106	7,979	3.4469	5,014		5,014	297	5,311
4012 HEALTH 108	3,402	1.4696	2,138		2,138	127	2,265
4013 MNTH HLTH 106	19,860	8.5794	12,480		12,480	739	13,219
40131 MH SERV FND 2936	2,088	0.9020	1,312		1,312	78	1,390
40132 MHSA EDUC & TRAIN 2939	42	0.0181	26		26	2	28
40133 MHSA 2940	89	0.0384	56		56	3	59
40136 MHSA 2943	41	0.0177	26		26	2	28
4015 AIR POLLUT 130	405	0.1750	254		254	15	269

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

2013-2014 COST ALLOCATION PLAN
 2014 Version 10.0008-1

Activity - GENERAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
4019 ENVIR HLTH 108	17	0.0073	11		11	1	12
5010 DHHS ADMIN 108	2,143	0.9258	1,347		1,347	80	1,427
5011 WELFARE 108	42,682	18.4386	26,821		26,821	1,585	28,406
5033 SR NUTRITON 108	55	0.0238	35		35	2	37
5051 VET SERV	1,660	0.7171	1,043		1,043	62	1,105
6021 LIBRARY	1,137	0.4912	714		714	42	756
7035 WMS VET	485	0.2095	305		305	18	323
110 PUBLIC WORKS 3010	11,815	5.1040	7,424		7,424	439	7,863
151 FISH/GAME 2078	217	0.0937	136		136	8	144
156 MiGRANT HSE 1075	393	0.1698	247		247	15	262
468 AIRPORT 4001	409	0.1767	257		257	15	272
491 LOC TRAN PL 4022	91	0.0393	57		57	3	60
493 TRANSIT AGN 4002	1,828	0.7897	1,149		1,149	68	1,217
878 IHSS PUB AU 7526	350	0.1512	220		220	13	233
OUTSIDE AGENCIES	1,720	0.7430	1,081		1,081	64	1,145
SubTotal	231,484	100.0000	145,461		145,461	7,875	153,336
Total	231,484	100.0000	145,461		145,461	7,875	153,336

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	15,273	6.5979	18,955		18,955		18,955
1022 TREASURER	4,482	1.9362	5,563		5,563		5,563
1040 PERSONNEL	8,894	3.8422	11,038		11,038	666	11,704
1101 INSURANCE	3,403	1.4701	4,223		4,223	255	4,478
201 CNTRL SERV	657	0.2838	815		815	49	864
1023 ASSESSOR	11,232	4.8522	13,940		13,940	841	14,781
1051 ELECTIONS	154	0.0665	191		191	12	203
1106 SURVERYOR	41	0.0177	51		51	3	54
2014 GRAND JURY	879	0.3797	1,091		1,091	66	1,157
2016 DIST ATTN	1,332	0.5754	1,653		1,653	100	1,753
2017 CHILD SUPP 00125	252	0.1089	313		313	19	332
2019 PUBL DEFEND	892	0.3853	1,107		1,107	67	1,174
2021 SHERIFF	33,440	14.4459	41,502		41,502	2,504	44,006
2031 JAIL	2,075	0.8964	2,575		2,575	155	2,730
2035 PROBATION	19,243	8.3129	23,882		23,882	1,441	25,323
2050 FLD WTR CON	81	0.0350	101		101	6	107
2060 AG COMM	3,829	1.6541	4,752		4,752	287	5,039
2070 CLERK/RECOR	2,791	1.2057	3,464		3,464	209	3,673
2076 PLANN/BLDG	23,508	10.1553	29,176	-1,406	27,770	1,760	29,530
2081 OES	118	0.0510	146		146	9	155
4011 SUBST ABUSE 106	7,979	3.4469	9,903		9,903	597	10,500
4012 HEALTH 108	3,402	1.4696	4,222		4,222	255	4,477
4013 MNTH HLTH 106	19,860	8.5794	24,648		24,648	1,487	26,135
40131 MH SERV FND 2936	2,088	0.9020	2,591		2,591	156	2,747
40132 MHSA EDUC & TRAIN 2939	42	0.0181	52		52	3	55
40133 MHSA 2940	89	0.0384	110		110	7	117
40136 MHSA 2943	41	0.0177	51		51	3	54
4015 AIR POLLUT 130	405	0.1750	503		503	30	533

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
4019 ENVIR HLTH 108	17	0.0073	21		21	1	22
5010 DHHS ADMIN 108	2,143	0.9258	2,660		2,660	160	2,820
5011 WELFARE 108	42,682	18.4386	52,973	-1,413	51,560	3,197	54,757
5033 SR NUTRITON 108	55	0.0238	68		68	4	72
5051 VET SERV	1,660	0.7171	2,060		2,060	124	2,184
6021 LIBRARY	1,137	0.4912	1,411		1,411	85	1,496
7035 WMS VET	485	0.2095	602		602	36	638
110 PUBLIC WORKS 3010	11,815	5.1040	14,664		14,664	885	15,549
151 FISH/GAME 2078	217	0.0937	269		269	16	285
156 MIGRANT HSE 1075	393	0.1698	488		488	29	517
468 AIRPORT 4001	409	0.1767	508		508	31	539
491 LOC TRAN PL 4022	91	0.0393	113		113	7	120
493 TRANSIT AGN 4002	1,828	0.7897	2,269		2,269	137	2,406
878 IHSS PUB AU 7526	350	0.1512	434		434	26	460
OUTSIDE AGENCIES	1,720	0.7430	2,135	-191	1,944	129	2,073
SubTotal	231,484	100.0000	287,293	-3,010	284,283	15,854	300,137
Direct Billed				3,010	3,010		3,010
Total	231,484	100.0000	287,293		287,293	15,854	303,147

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	93,000	2.6072	263		263		263
1022 TREASURER	35,029	0.9820	99		99		99
1026 REV/RECOVER	10,000	0.2803	28		28		28
1031 CNTY CNSL	30,000	0.8410	85		85		85
1040 PERSONNEL	30,000	0.8410	85		85	5	90
1073 MAINTENANCE	31,279	0.8769	88		88	5	93
1074 CUSTODIAN	20,353	0.5706	58		58	3	61
1101 INSURANCE	16,500	0.4626	47		47	3	50
1108 IT	30,500	0.8551	86		86	5	91
201 CNTRL SERV	20,000	0.5607	57		57	3	60
1023 ASSESSOR	100,000	2.8035	283		283	16	299
1051 ELECTIONS	24,000	0.6728	68		68	4	72
1106 SURVERYOR	10,000	0.2803	28		28	2	30
2008 DA SRVP/GRT	2,000	0.0561	6		6		6
2016 DIST ATTNY	71,900	2.0157	203		203	12	215
20161 DA WEL/INV	100	0.0028					
20162 DA IND/GAM 2258	5,000	0.1402	14		14	1	15
2017 CHILD SUPP 00125	50,000	1.4017	141		141	8	149
2020 COMMUNICTNS	100,000	2.8035	283		283	16	299
2021 SHERIFF	350,502	9.8262	991		991	57	1,048
20211 SO BAILIFF	25,000	0.7009	71		71	4	75
20212 SO IND/GAM 2339	20,000	0.5607	57		57	3	60
2031 JAIL	185,000	5.1864	523		523	30	553
2035 PROBATION	161,253	4.5207	456		456	26	482
20351 PROB IND/GM 2526	7,377	0.2068	21		21	1	22
2036 VICTIM WITN	11,000	0.3084	31		31	2	33
20363 YOUTH OFFEND GNT	10,000	0.2803	28		28	2	30
2059 AG ADM SERV	47,394	1.3287	134		134	8	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	1.6120	163		163	9	172
2070 CLERK/RECOR	44,000	1.2335	124		124	7	131
2071 CORONER	10,000	0.2803	28		28	2	30
2076 PLANN/BLDG	48,368	1.3560	137		137	8	145
2077 ANIMAL CTRL	20,000	0.5607	57		57	3	60
2081 OES	10,868	0.3047	31		31	2	33
2083 PUBLIC ADMN	304	0.0085	1		1		1
4010 BH ADMIN SV 106	40,000	1.1214	113		113	6	119
4011 SUBST ABUSE 106	20,000	0.5607	57		57	3	60
4012 HEALTH 108	127,000	3.5604	359		359	21	380
4013 MNTH HLTH 106	430,000	12.0552	1,216		1,216	69	1,285
4015 AIR POLLUT 130	42,500	1.1915	120		120	7	127
4019 ENVIR HLTH 108	40,000	1.1214	113		113	6	119
5010 DHHS ADMIN 108	100,000	2.8035	283		283	16	299
5011 WELFARE 108	370,000	10.3729	1,047		1,047	60	1,107
5033 SR NUTRITON 108	6,667	0.1869	19		19	1	20
5051 VET SERV	10,000	0.2803	28		28	2	30
6021 LIBRARY	160,000	4.4856	453		453	26	479
6031 AG EXTENS	30,000	0.8410	85		85	5	90
110 PUBLIC WORKS 3010	350,000	9.8122	990		990	57	1,047
156 MIGRANT HSE 1075	22,606	0.6338	64		64	4	68
447 SOLID WASTE 4000	10,000	0.2803	28		28	2	30
468 AIRPORT 4001	10,000	0.2803	28		28	2	30
493 TRANSIT AGN 4002	110,000	3.0838	311		311	18	329
SubTotal	3,567,000	100.0000	10,089		10,089	552	10,641
Total	3,567,000	100.0000	10,089		10,089	552	10,641

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

Allocation Basis: NUMBER OF EMPLOYEES PER DEPT PROVIDED NEGOTIATION SERVICES

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



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

Activity - CCEA UNIT

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

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

Allocation Source: COUNTY COUNSEL DEPT TIME SHEETS

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

Activity - CCMC UNIT

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

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

Allocation Source: CO COUNSEL TIME RECORDS

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

Activity - CDSA UNIT

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

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

Allocation Source: COUNTY COUNSEL DEPT TIME SHEETS

COLUSA COUNTY

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

Activity - NON-CO LEGAL SERV

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2021 SHERIFF	124	34.3490	124		124		124
2077 ANIMAL CTRL	0			-24	-24		-24
4010 BH ADMIN SV 106	237	65.6510	238	-177	61		61
SubTotal	361	100.0000	362	-201	161		161
Direct Billed				201	201		201
Total	361	100.0000	362		362		362

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	28,815	9,597	18,955	263	0	0	0
1022 TREASURER	8,478	2,816	5,563	99	0	0	0
1026 REV/RECOVER	28	0	0	28	0	0	0
1031 CNTY CNSL	85	0	0	85	0	0	0
1040 PERSONNEL	17,714	5,920	11,704	90	0	0	0
1073 MAINTENANCE	93	0	0	93	0	0	0
1074 CUSTODIAN	61	0	0	61	0	0	0
1101 INSURANCE	6,793	2,265	4,478	50	0	0	0
1108 IT	91	0	0	91	0	0	0
201 CNTRL SERV	1,361	437	864	60	0	0	0
1023 ASSESSOR	22,556	7,476	14,781	299	0	0	0
1051 ELECTIONS	378	103	203	72	0	0	0
1106 SURVERYOR	112	28	54	30	0	0	0
2008 DA SRVP/GRT	6	0	0	6	0	0	0
2014 GRAND JURY	1,742	585	1,157	0	0	0	0
2016 DIST ATTN	2,855	887	1,753	215	0	0	0
20162 DA IND/GAM 2258	15	0	0	15	0	0	0
2017 CHILD SUPP 00125	648	167	332	149	0	0	0
2019 PUBL DEFEND	1,768	594	1,174	0	0	0	0
2020 COMMUNICTNS	299	0	0	299	0	0	0
2021 SHERIFF	67,435	22,257	44,006	1,048	0	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	4,664	1,381	2,730	553	0	0	0
2035 PROBATION	38,613	12,808	25,323	482	0	0	0
20351 PROB IND/GM 2526	22	0	0	22	0	0	0
2036 VICTIM WITN	33	0	0	33	0	0	0
20363 YOUTH OFFEND GNT	30	0	0	30	0	0	0
2050 FLD WTR CON	161	54	107	0	0	0	0
2059 AG ADM SERV	142	0	0	142	0	0	0
2060 AG COMM	7,759	2,548	5,039	172	0	0	0
2070 CLERK/RECOR	5,662	1,858	3,673	131	0	0	0
2071 CORONER	30	0	0	30	0	0	0
2076 PLANN/BLDG	45,321	15,646	29,530	145	0	0	0
2077 ANIMAL CTRL	36	0	0	60	0	0	0
2081 OES	266	78	155	33	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
2083 PUBLIC ADMN	1	0	0	1	0	0	0
4010 BH ADMIN SV 106	180	0	0	119	0	0	0
4011 SUBST ABUSE 106	15,871	5,311	10,500	60	0	0	0
4012 HEALTH 108	7,122	2,265	4,477	380	0	0	0
4013 MNTH HLTH 106	40,639	13,219	26,135	1,285	0	0	0
40131 MH SERV FND 2936	4,137	1,390	2,747	0	0	0	0
40132 MHSA EDUC & TRAIN	83	28	55	0	0	0	0
40133 MHSA 2940	176	59	117	0	0	0	0
40136 MHSA 2943	82	28	54	0	0	0	0
4015 AIR POLLUT 130	929	269	533	127	0	0	0
4019 ENVIR HLTH 108	153	12	22	119	0	0	0
5010 DHHS ADMIN 108	4,546	1,427	2,820	299	0	0	0
5011 WELFARE 108	84,270	28,406	54,757	1,107	0	0	0
5033 SR NUTRITON 108	129	37	72	20	0	0	0
5051 VET SERV	3,319	1,105	2,184	30	0	0	0
6021 LIBRARY	2,731	756	1,496	479	0	0	0
6031 AG EXTENS	90	0	0	90	0	0	0
7035 WMS VET	961	323	638	0	0	0	0
110 PUBLIC WORKS 3010	24,459	7,863	15,549	1,047	0	0	0
151 FISH/GAME 2078	429	144	285	0	0	0	0
156 MIGRANT HSE 1075	847	262	517	68	0	0	0
447 SOLID WASTE 4000	30	0	0	30	0	0	0
468 AIRPORT 4001	841	272	539	30	0	0	0
491 LOC TRAN PL 4022	180	60	120	0	0	0	0
493 TRANSIT AGN 4002	3,952	1,217	2,406	329	0	0	0
878 IHSS PUB AU 7526	693	233	460	0	0	0	0
OUTSIDE AGENCIES	3,218	1,145	2,073	0	0	0	0
Direct Billed	3,211	0	3,010	0	0	0	0
Total	467,486	153,336	303,147	10,641	0	0	0

COLUSA COUNTY

Schedule .5 - Allocation Summary
For Department 1031 CNTY CNSL

Receiving Department NON-CO LEGAL SERV

1021 AUDITOR	0
1022 TREASURER	0
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
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	124
20211 SO BAILIFF	0
20212 SO IND/GAM 2339	0
2031 JAIL	0
2035 PROBATION	0
20351 PROB IND/GM 2526	0
2036 VICTIM WITN	0
20363 YOUTH OFFEND GNT	0
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	(24)
2081 OES	0

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

Receiving Department NON-CO LEGAL SERV

2083 PUBLIC ADMN	0
4010 BH ADMIN SV 106	61
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
40136 MHSA 2943	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
7035 WMS VET	0
110 PUBLIC WORKS 3010	0
151 FISH/GAME 2078	0
156 MIGRANT HSE 1075	0
447 SOLID WASTE 4000	0
468 AIRPORT 4001	0
491 LOC TRAN PL 4022	0
493 TRANSIT AGN 4002	0
878 IHSS PUB AU 7526	0
OUTSIDE AGENCIES	0

Direct Billed 201

Total 362



COLUSA COUNTY
Schedule 7.1 Narrative Description of 2011-2012 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, 2012.

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 2011-2012 fiscal year.

COST ADJUSTMENTS

The activity recorded in the Personnel Department's Reimbursed Projects account #1040-59390 in the 2011-2012 fiscal year which offset expenditures as a cost adjustment was for the reimbursement from County Departments for the cost of employee recruitment and negotiations in the amount of \$106,816.

DIRECT BILLED

The amount Direct Billed in the 2011-2012 fiscal year recorded in account 1040-59390 was for the reimbursement of the cost of recruitment in the amount of \$12,731. Normally, this reimbursement would have been treated as a Cost Adjustment; however, the Personnel Department was reimbursed for more than they paid out. For this reason, we Direct Billed each department impacted in order to be fair.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	461,745			461,745
FIXED ASSETS	(301)			
Total Deductions:	(301)			(301)
BUILDING USE	4,740		4,740	
EQUIPMENT USE	1,040		1,040	
1021 AUDITOR	2,212	354	2,566	
1022 TREASURER	867	94	961	
1031 CNTY CNSL	16,712	1,002	17,714	
1040 PERSONNEL		2,528	2,528	
1073 MAINTENANCE		10,370	10,370	
1074 CUSTODIAN		6,110	6,110	
1101 INSURANCE		(191)	(191)	
1108 IT		5,055	5,055	
201 CNTRL SERV		4,970	4,970	
Total Allocated Additions:	25,571	30,292	55,863	55,863
59390 REVENUE OFFSET	(106,816)			
Total Departmental Cost Adjustments:	(106,816)			(106,816)
Total To Be Allocated:	380,199	30,292		410,491

COLUSA COUNTY

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

	Total	General & Admin	GENERAL PERSONNEL	PERSONNEL SERVICE
Wages & Benefits				

SALARIES & WAGES	187,349	26,227	83,103	78,019
Other Expense & Cost				

BENEFITS	92,849	20,301	37,399	35,149
53060 COMMUNICATIONS	2,210	0	2,210	0
53100 INSURANCE	1,143	0	1,143	0
53120 MAINT-EQUIP	751	0	751	0
53121 MAINT-SOFTWARE	60	0	60	0
53150 MEMBERSHIPS	4,830	0	4,830	0
53170 OFFICE EXPENSE	2,777	0	2,777	0
53171 POSTAGE	1,093	0	1,093	0
53180 PROF SPEC SERV	155,457	0	50,242	105,215
53190 PUBL & LEGAL NOTCE	0	0	0	0
53210 RENTS/LEASE EQUIP	1,813	0	1,813	0
53230 SPEC DEPT EXP	1,932	0	357	1,575
53231 SOFTWARE	501	0	501	0
53250 TRANS/TRAVEL	5,075	0	5,075	0
53251 EDUC & TRAIN	3,604	0	3,604	0
*FIXED ASSETS	301	301	0	0
Departmental Totals				

Total Expenditures	461,745	46,829	194,958	219,958
Deductions				

Total Deductions	(301)	(301)	0	0
Cost Adjustments				

59390 REVENUE OFFSET	(106,816)	0	(348)	(106,468)
Functional Cost	354,628	46,528	194,610	113,490
Allocation Step 1				

Inbound- All Others	25,571	3,580	11,342	10,649
Reallocate Admin Costs		(50,108)	25,845	24,263
1st Allocation	380,199	0	231,797	148,402

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

2013-2014 COST ALLOCATION PLAN
2014 Version 10.0008-1

	Total	General & Admin	GENERAL PERSONNEL	PERSONNEL SERVICE
Allocation Step 2				
Inbound- All Others	30,292	4,241	13,436	12,615
Reallocate Admin Costs		(4,241)	2,187	2,054
2nd Allocation	30,292	0	15,623	14,669
Total For 1010400 1040 PERSONNEL				
Total Allocated	410,491	0	247,420	163,071

COLUSA COUNTY

Schedule .4 - Detail Activity Allocations
For Department 1040 PERSONNEL

2013-2014 COST ALLOCATION PLAN

2014

Version 10.0008-1

Activity - GENERAL PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	91,000	3.1740	7,357		7,357		7,357
1022 TREASURER	34,629	1.2078	2,800		2,800		2,800
1026 REV/RECOVER	10,000	0.3488	808		808		808
1031 CNTY CNSL	30,000	1.0464	2,425		2,425		2,425
1040 PERSONNEL	30,000	1.0464	2,425		2,425		2,425
1073 MAINTENANCE	31,279	1.0910	2,529		2,529	183	2,712
1074 CUSTODIAN	20,353	0.7099	1,646		1,646	119	1,765
1101 INSURANCE	18,500	0.6453	1,496		1,496	108	1,604
1108 IT	30,500	1.0638	2,466		2,466	178	2,644
201 CNTRL SERV	20,000	0.6976	1,617		1,617	117	1,734
1023 ASSESSOR	100,000	3.4880	8,085		8,085	585	8,670
1051 ELECTIONS	29,000	1.0115	2,345		2,345	170	2,515
1106 SURVERYOR	10,000	0.3488	808		808	58	866
2008 DA SRVP/GRT	2,000	0.0698	162		162	12	174
2016 DIST ATTNY	71,900	2.5078	5,813		5,813	420	6,233
20161 DA WEL/INV	100	0.0035	8		8	1	9
20162 DA IND/GAM 2258	5,000	0.1744	404		404	29	433
2017 CHILD SUPP 00125	10,000	0.3488	808		808	58	866
2020 COMMUNICTNS	100,000	3.4880	8,085		8,085	585	8,670
2021 SHERIFF	345,361	12.0461	27,922		27,922	2,020	29,942
20211 SO BAILIFF	25,000	0.8720	2,021		2,021	146	2,167
20212 SO IND/GAM 2339	20,000	0.6976	1,617		1,617	117	1,734
2031 JAIL	189,859	6.6222	15,350		15,350	1,110	16,460
2035 PROBATION	171,253	5.9732	13,846		13,846	1,002	14,848
20351 PROB IND/GM 2526	7,377	0.2573	596		596	43	639
2036 VICTIM WITN	11,000	0.3837	889		889	64	953
20363 YOUTH OFFEND GNT	10,000	0.3488	808		808	58	866
2059 AG ADM SERV	47,394	1.6531	3,832		3,832	277	4,109

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
2060 AG COMM	57,500	2.0056	4,649		4,649	336	4,985
2070 CLERK/RECOR	49,000	1.7091	3,962		3,962	287	4,249
2071 CORONER	10,000	0.3488	808		808	58	866
2076 PLANN/BLDG	48,368	1.6871	3,911		3,911	283	4,194
2077 ANIMAL CTRL	20,000	0.6976	1,617		1,617	117	1,734
2081 OES	11,150	0.3889	901		901	65	966
2083 PUBLIC ADMN	704	0.0246	57		57	4	61
4010 BH ADMIN SV 106	40,000	1.3952	3,234		3,234	234	3,468
4011 SUBST ABUSE 106	20,000	0.6976	1,617		1,617	117	1,734
4012 HEALTH 108	127,000	4.4297	10,268		10,268	743	11,011
4013 MNTH HLTH 106	430,000	14.9980	34,771		34,771	2,518	37,289
4015 AIR POLLUT 130	42,500	1.4824	3,436		3,436	249	3,685
4019 ENVIR HLTH 108	40,000	1.3952	3,234		3,234	234	3,468
5010 DHHS ADMIN 108	10,000	0.3488	808		808	58	866
5033 SR NUTRITON 108	6,667	0.2325	539		539	39	578
5051 VET SERV	10,000	0.3488	808		808	58	866
6021 LIBRARY	60,000	2.0928	4,851		4,851	351	5,202
6031 AG EXTENS	30,000	1.0464	2,425		2,425	175	2,600
110 PUBLIC WORKS 3010	350,000	12.2079	28,297		28,297	2,047	30,344
156 MIGRANT HSE 1075	22,606	0.7885	1,828		1,828	132	1,960
447 SOLID WASTE 4000	10,000	0.3488	808		808	58	866
OUTSIDE AGENCIES	2	0.0001					
SubTotal	2,867,002	100.0000	231,797		231,797	15,623	247,420
Total	2,867,002	100.0000	231,797		231,797	15,623	247,420

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

Allocation Basis: EMPLOYEE POSITIONS SERVICED BY PERSONNEL 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	2,897	1.8980	2,817	-361	2,456		2,456
1022 TREASURER	202	0.1323	196	-159	37		37
1026 REV/RECOVER	35	0.0229	34	-36	-2		-2
1031 CNTY CNSL	10,077	6.6022	9,798	-107	9,691		9,691
1040 PERSONNEL	106	0.0694	103		103		103
1073 MAINTENANCE	237	0.1553	230	-112	118	25	143
1074 CUSTODIAN	142	0.0930	138	-73	65	15	80
1101 INSURANCE	65	0.0426	63	-66	-3	7	4
1108 IT	248	0.1625	241	-109	132	26	158
201 CNTRL SERV	421	0.2758	409	-71	338	44	382
1023 ASSESSOR	5,026	3.2929	4,887	-393	4,494	529	5,023
1051 ELECTIONS	103	0.0675	100	-104	-4	11	7
1106 SURVERYOR	581	0.3807	565	-36	529	61	590
2008 DA SRVP/GRT	7	0.0046	7		7	1	8
2016 DIST ATTNY	8,082	5.2951	7,858	-322	7,536	851	8,387
20162 DA IND/GAM 2258	18	0.0118	18		18	2	20
2017 CHILD SUPP 00125	2,488	1.6301	2,419	-214	2,205	262	2,467
2020 COMMUNICTNS	1,484	0.9723	1,443	-357	1,086	156	1,242
2021 SHERIFF	13,335	8.7367	12,965	-1,300	11,665	1,404	13,069
20211 SO BAILIFF	88	0.0577	86	-89	-3	9	6
20212 SO IND/GAM 2339	71	0.0465	69	-72	-3	7	4
2031 JAIL	5,466	3.5812	5,315	-679	4,636	576	5,212
2035 PROBATION	13,137	8.6070	12,773	-702	12,071	1,383	13,454
20351 PROB IND/GM 2526	26	0.0170	25	-26	-1	3	2
2036 VICTIM WITN	1,312	0.8596	1,276	-36	1,240	138	1,378
20363 YOUTH OFFEND GNT	35	0.0229	34	-36	-2	4	2
2059 AG ADM SERV	762	0.4992	741	-169	572	80	652
2060 AG COMM	1,653	1.0830	1,607	-206	1,401	174	1,575

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
2070 CLERK/RECOR	190	0.1245	185	-175	10	20	30
2071 CORONER	35	0.0229	34	-36	-2	4	2
2076 PLANN/BLDG	1,033	0.6768	1,004	-173	831	109	940
2077 ANIMAL CTRL	71	0.0465	69	-72	-3	7	4
2081 OES	39	0.0256	38	-40	-2	4	2
2083 PUBLIC ADMN	2	0.0013	2	-3	-1		-1
4010 BH ADMIN SV 106	13,160	8.6220	12,795	-143	12,652	1,386	14,038
4011 SUBST ABUSE 106	8,687	5.6915	8,446	-72	8,374	915	9,289
4012 HEALTH 108	6,734	4.4119	6,547	-490	6,057	709	6,766
4013 MNTH HLTH 106	7,955	5.2119	7,735	-1,609	6,126	838	6,964
4015 AIR POLLUT 130	254	0.1664	247	-116	131	27	158
4019 ENVIR HLTH 108	142	0.0930	138	-143	-5	15	10
5010 DHHS ADMIN 108	14,383	9.4233	13,984	-358	13,626	1,514	15,140
5011 WELFARE 108	6,359	4.1662	6,183	-1,287	4,896	670	5,566
5033 SR NUTRITON 108	24	0.0157	23	-24	-1	3	2
5051 VET SERV	35	0.0229	34	-36	-2	4	2
6021 LIBRARY	4,984	3.2654	4,846	-215	4,631	525	5,156
6023 FAMILY LIT	0			-107	-107		-107
6031 AG EXTENS	106	0.0694	103		103	11	114
110 PUBLIC WORKS 3010	17,436	11.4237	16,953	-1,287	15,666	1,834	17,500
156 MIGRANT HSE 1075	80	0.0524	78	-81	-3	8	5
447 SOLID WASTE 4000	1,088	0.7128	1,058	-36	1,022	115	1,137
493 TRANSIT AGN 4002	1,620	1.0614	1,575	-393	1,182	171	1,353
OUTSIDE AGENCIES	111	0.0727	108		108	12	120
SubTotal	152,632	100.0000	148,402	-12,731	135,671	14,669	150,340
Direct Billed				12,731	12,731		12,731
Total	152,632	100.0000	148,402		148,402	14,669	163,071

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

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	9,813	7,357	2,456
1022 TREASURER	2,837	2,800	37
1026 REV/RECOVER	806	808	(2)
1031 CNTY CNSL	12,116	2,425	9,691
1040 PERSONNEL	2,528	2,425	103
1073 MAINTENANCE	2,855	2,712	143
1074 CUSTODIAN	1,845	1,765	80
1101 INSURANCE	1,608	1,604	4
1108 IT	2,802	2,644	158
201 CNTRL SERV	2,116	1,734	382
1023 ASSESSOR	13,693	8,670	5,023
1051 ELECTIONS	2,522	2,515	7
1106 SURVEYOR	1,456	866	590
2008 DA SRVP/GRT	182	174	8
2016 DIST ATTNY	14,620	6,233	8,387
20161 DA WEL/INV	9	9	0
20162 DA IND/GAM 2258	453	433	20
2017 CHILD SUPP 00125	3,333	866	2,467
2020 COMMUNICTNS	9,912	8,670	1,242
2021 SHERIFF	43,011	29,942	13,069
20211 SO BAILIFF	2,173	2,167	6
20212 SO IND/GAM 2339	1,738	1,734	4
2031 JAIL	21,672	16,460	5,212
2035 PROBATION	28,302	14,848	13,454
20351 PROB IND/GM 2526	641	639	2
2036 VICTIM WITN	2,331	953	1,378
20363 YOUTH OFFEND GNT	868	866	2
2059 AG ADM SERV	4,761	4,109	652
2060 AG COMM	6,560	4,985	1,575
2070 CLERK/RECOR	4,279	4,249	30
2071 CORONER	868	866	2
2076 PLANN/BLDG	5,134	4,194	940
2077 ANIMAL CTRL	1,738	1,734	4
2081 OES	968	966	2
2083 PUBLIC ADMN	60	61	(1)
4010 BH ADMIN SV 106	17,506	3,468	14,038

COLUSA COUNTY

Schedule .5 - Allocation Summary
For Department 1040 PERSONNEL

Receiving Department	Total	GENERAL PERSONNEL SERVICE	
4011 SUBST ABUSE 106	11,023	1,734	9,289
4012 HEALTH 108	17,777	11,011	6,766
4013 MNTH HLTH 106	44,253	37,289	6,964
4015 AIR POLLUT 130	3,843	3,685	158
4019 ENVIR HLTH 108	3,478	3,468	10
5010 DHHS ADMIN 108	16,006	866	15,140
5011 WELFARE 108	5,566	0	5,566
5033 SR NUTRITON 108	580	578	2
5051 VET SERV	868	866	2
6021 LIBRARY	10,358	5,202	5,156
6023 FAMILY LIT (107)	(107)	0	(107)
6031 AG EXTENS	2,714	2,600	114
110 PUBLIC WORKS 3010	47,844	30,344	17,500
156 MIGRANT HSE 1075	1,965	1,960	5
447 SOLID WASTE 4000	2,003	866	1,137
493 TRANSIT AGN 4002	1,353	0	1,353
OUTSIDE AGENCIES	120	0	120
Direct Billed	12,731	0	12,731
Total	410,491	247,420	163,071

COLUSA COUNTY
Schedule 8.1 Narrative Description of 2011-2012 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 2011-2012 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 for the cost of providing grounds keeping services to County owned buildings. The costs associated with this function were allocated to departments based on the percentage of occupied square feet of the departments who occupied the building requiring maintenance services. Previously, the cost of providing grounds keeping services was charged to the Custodian Department #1074.

REVENUE

There was no revenue recorded in the Maintenance Department accounts.

DIRECT BILLED

The amount Direct Billed for the 2011-2012 fiscal year was for the reimbursement of services provided by Maintenance Department as follows:

<u>Amount</u>	<u>Account</u>	<u>Reimb Description</u>	<u>Function</u>
\$314	1073-59390	#2020600 Ag Comm	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:	461,772			461,772
FIXED ASSETS	(73,275)			
Total Deductions:	(73,275)			(73,275)
BUILDING USE	1,249		1,249	
EQUIPMENT USE	2,836		2,836	
1021 AUDITOR	4,724	756	5,480	
1022 TREASURER	1,985	215	2,200	
1031 CNTY CNSL	88	5	93	
1040 PERSONNEL	2,647	208	2,855	
1074 CUSTODIAN		8,791	8,791	
1101 INSURANCE		(4,586)	(4,586)	
1108 IT		2,848	2,848	
201 CNTRL SERV		296	296	
Total Allocated Additions:	13,529	8,533	22,062	22,062
Total To Be Allocated:	402,026	8,533		410,559

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

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

SALARIES & WAGES	153,709	54,707	46,760	52,242
Other Expense & Cost				

BENEFITS	84,904	30,218	25,829	28,857
53050 Clothing	1,279	1,262	0	17
53060+1 Communications	5,172	5,172	0	0
53090 Household Exp	431	367	64	0
53100 Insurance	27,399	27,399	0	0
53120 Maint-Equip	4,477	3,324	672	481
53121 Maint-Software	55	55	0	0
53130 Maint-Stru/Imprv	40,832	12,798	16,954	11,080
53150 Memberships	18	18	0	0
53170 Office Expense	1,280	1,164	97	19
53180 Prof Spec Serv	58,950	306	16,601	42,043
531802 Alt Sent	526	0	0	526
53190 Publ/Legal Notice	122	122	0	0
53200 Rents/Leases Equip	255	255	0	0
53220 Small Tools	1,798	1,221	227	350
53230 Special Dept Exp	3,261	2,820	18	423
53250 Trans/Travel	65	65	0	0
53253 Fuel	3,964	3,964	0	0
*FIXED ASSETS	73,275	73,275	0	0
Departmental Totals				

Total Expenditures	461,772	218,512	107,222	136,038
Deductions				

Total Deductions	(73,275)	(73,275)	0	0
Functional Cost	388,497	145,237	107,222	136,038
Allocation Step 1				

Inbound- All Others	13,529	4,815	4,116	4,598
Reallocate Admin Costs		(150,052)	70,872	79,180
1st Allocation	402,026	0	182,210	219,816

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	8,533	3,037	2,596	2,900
Reallocate Admin Costs		(3,037)	1,434	1,603
2nd Allocation	8,533	0	4,030	4,503
Total For 1010730 1073 MAINTENANCE				
Total Allocated	410,559	0	186,240	224,319

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	761	0.9350	1,704		1,704		1,704
1022 TREASURER	1,400	1.7201	3,134		3,134		3,134
1026 REV/RECOVER	158	0.1941	354		354		354
1031 CNTY CNSL	473	0.5811	1,059		1,059		1,059
1040 PERSONNEL	442	0.5430	989		989		989
1074 CUSTODIAN	839	1.0308	1,878		1,878	43	1,921
1101 INSURANCE	1,563	1.9203	3,499		3,499	81	3,580
1108 IT	849	1.0431	1,901		1,901	44	1,945
201 CNTRL SERV	1,722	2.1157	3,855		3,855	89	3,944
1011 BRD OF SUPV	3,489	4.2866	7,811		7,811	180	7,991
1023 ASSESSOR	567	0.6966	1,269		1,269	29	1,298
20132 SUP CRT	1,631	2.0039	3,651		3,651	84	3,735
20133 CRT FAC	207	0.2543	463		463	11	474
2016 DIST ATTNY	115	0.1413	257		257	6	263
2017 CHILD SUPP 00125	106	0.1302	237		237	5	242
2021 SHERIFF	1,207	1.4829	2,702		2,702	62	2,764
2035 PROBATION	2,663	3.2718	5,962		5,962	137	6,099
2059 AG ADM SERV	6,174	7.5854	13,821		13,821	318	14,139
2060 AG COMM	314	0.3858	703		703	16	719
2070 CLERK/RECOR	469	0.5762	1,050		1,050	24	1,074
2076 PLANN/BLDG	1,238	1.5210	2,771		2,771	64	2,835
4012 HEALTH 108	2,993	3.6772	6,700		6,700	154	6,854
4013 MNTH HLTH 106	91	0.1118	204		204	5	209
4023 AMBULANCE 108	224	0.2752	501		501	12	513
5011 WELFARE 108	10,252	12.5957	22,951		22,951	529	23,480
5061 SR CITIZENS	67	0.0823	150		150	3	153
6012 SUPT OF SCH	1,562	1.9191	3,497		3,497	81	3,578
6021 LIBRARY	33,587	41.2651	75,190		75,190	1,732	76,922

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

2013-2014 COST ALLOCATION PLAN
 2014 Version 10.0008-1

Activity - SPECIAL PROJECTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
7032 COL VET	880	1.0812	1,970		1,970	45	2,015
7033 MAX VET	2,397	2.9450	5,366		5,366	124	5,490
7034 PRIN VET	126	0.1548	282		282	6	288
7035 WMS VET	79	0.0971	177		177	4	181
110 PUBLIC WORKS 3010	2,732	3.3566	6,116		6,116	141	6,257
447 SOLID WASTE 4000	16	0.0197	36		36	1	37
SubTotal	81,393	100.0000	182,210		182,210	4,030	186,240
Total	81,393	100.0000	182,210		182,210	4,030	186,240

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	3,757	3.5053	7,705		7,705		7,705
1022 TREASURER	166	0.1549	340		340		340
1026 REV/RECOVER	1,024	0.9554	2,100		2,100		2,100
1031 CNTY CNSL	825	0.7697	1,692		1,692		1,692
1040 PERSONNEL	4,574	4.2675	9,381		9,381		9,381
1074 CUSTODIAN	136	0.1269	279		279	6	285
1101 INSURANCE	21	0.0196	43		43	1	44
1108 IT	539	0.5029	1,105		1,105	25	1,130
201 CNTRL SERV	113	0.1054	232		232	5	237
1011 BRD OF SUPV	4,318	4.0287	8,856		8,856	201	9,057
1023 ASSESSOR	9,229	8.6107	18,928		18,928	429	19,357
1051 ELECTIONS	138	0.1288	283		283	6	289
1106 SURVERYOR	89	0.0830	183		183	4	187
20131 JUD DIST	7,118	6.6411	14,598		14,598	331	14,929
20132 SUP CRT	16,205	15.1193	33,235		33,235	754	33,989
2018 LAW LIBRARY	1,913	1.7848	3,923		3,923	89	4,012
2035 PROBATION	4,577	4.2703	9,387		9,387	213	9,600
2060 AG COMM	0			-314	-314		-314
2070 CLERK/RECOR	477	0.4450	978		978	22	1,000
2076 PLANN/BLDG	589	0.5495	1,208		1,208	27	1,235
2083 PUBLIC ADMN	16	0.0149	33		33	1	34
4011 SUBST ABUSE 106	565	0.5271	1,159		1,159	26	1,185
4013 MNTH HLTH 106	12,433	11.6000	25,499		25,499	578	26,077
5051 VET SERV	226	0.2109	463		463	11	474
5061 SR CITIZENS	4,299	4.0110	8,817		8,817	200	9,017
6021 LIBRARY	19,498	18.1918	39,988		39,988	908	40,896
6022 ADULT LIT	161	0.1502	330		330	7	337
110 PUBLIC WORKS 3010	1,560	1.4555	3,199		3,199	73	3,272

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
447 SOLID WASTE 4000	93	0.0868	191		191	4	195
OUTSIDE AGENCIES	12,522	11.6830	25,681		25,681	582	26,263
SubTotal	107,181	100.0000	219,816	-314	219,502	4,503	224,005
Direct Billed				314	314		314
Total	107,181	100.0000	219,816		219,816	4,503	224,319

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	9,409	1,704	7,705
1022 TREASURER	3,474	3,134	340
1026 REV/RECOVER	2,454	354	2,100
1031 CNTY CNSL	2,751	1,059	1,692
1040 PERSONNEL	10,370	989	9,381
1074 CUSTODIAN	2,206	1,921	285
1101 INSURANCE	3,624	3,580	44
1108 IT	3,075	1,945	1,130
201 CNTRL SERV	4,181	3,944	237
1011 BRD OF SUPV	17,048	7,991	9,057
1023 ASSESSOR	20,655	1,298	19,357
1051 ELECTIONS	289	0	289
1106 SURVERYOR	187	0	187
20131 JUD DIST	14,929	0	14,929
20132 SUP CRT	37,724	3,735	33,989
20133 CRT FAC	474	474	0
2016 DIST ATTN	263	263	0
2017 CHILD SUPP 00125	242	242	0
2018 LAW LIBRARY	4,012	0	4,012
2021 SHERIFF	2,764	2,764	0
2035 PROBATION	15,699	6,099	9,600
2059 AG ADM SERV	14,139	14,139	0
2060 AG COMM	405	719	(314)
2070 CLERK/RECOR	2,074	1,074	1,000
2076 PLANN/BLDG	4,070	2,835	1,235
2083 PUBLIC ADMN	34	0	34
4011 SUBST ABUSE 106	1,185	0	1,185
4012 HEALTH 108	6,854	6,854	0
4013 MNTH HLTH 106	26,286	209	26,077
4023 AMBULANCE 108	513	513	0
5011 WELFARE 108	23,480	23,480	0
5051 VET SERV	474	0	474
5061 SR CITIZENS	9,170	153	9,017
6012 SUPT OF SCH	3,578	3,578	0
6021 LIBRARY	117,818	76,922	40,896
6022 ADULT LIT	337	0	337

Schedule .5 - Allocation Summary
For Department 1073 MAINTENANCE

Receiving Department	Total	SPECIAL PROJECTS	MAINT OF
7032 COL VET	2,015	2,015	0
7033 MAX VET	5,490	5,490	0
7034 PRIN VET	288	288	0
7035 WMS VET	181	181	0
110 PUBLIC WORKS 3010	9,529	6,257	3,272
447 SOLID WASTE 4000	232	37	195
OUTSIDE AGENCIES	26,263	0	26,263
Direct Billed	314	0	314
Total	410,559	186,240	224,319

COLUSA COUNTY
Schedule 9.1 Narrative Description of 2011-2012 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.

GROUNDKEEPING

The cost of providing grounds keeping services to County owned buildings was transferred to the Maintenance Department #1073 during the 2011-2012 fiscal year.

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 \$91,988 for the 2011-2012 fiscal year were recorded in the Custodian expenditure account #00101-1074-53260. These costs were allocated on the basis of usage per building and then allocated to each department within that building based on occupied square feet. Each department in Colusa Plaza and Other Buildings has their own electric meter and the costs were allocated to each department based on the actual utility bills. The occupied County buildings which used utilities that were charged to the Custodian Department are listed below:

<u>Other Buildings (metered)</u>		<u>Total Utility Cost</u>	
<u>Dept (metered)</u>	<u>Cost</u>	<u>Building</u>	<u>Cost</u>
1073 Maint Shop	\$8,342	Historic Courthouse	\$25,648
6021 Wms Lib	\$76	Hall of Records	\$30,318
1074 Wms JC	\$47	Colusa Plaza (metered)	\$17,207
5011 Wel Lite	\$72	HC Annex	\$5,576
4012 Health Lite	\$40	Other Buildings (metered)	<u>\$13,239</u>
20100 Mail Room	\$361	Total Utility Cost	<u>\$91,988</u>
Outside Agency	<u>\$4,301</u>		
Total	<u>\$13,239</u>		

CUSTODIAN SUPPLIES

The Custodian Department was responsible for providing cleaning and restroom supplies to all of the County owned building. The Custodian Supplies costs in the amount of \$6,195 for the 2011-2012 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 County building which used Custodian supplies that were charged to the Custodian Department are listed below:

Total Custodian Supplies

<u>Building</u>	<u>Cost</u>
Historic Courthouse	\$810
Hall of Records	\$742
Colusa Plaza	\$158
HC Annex	\$192
Muni Courthouse	\$3,051
Colusa Library	\$872
Colusa Scout Cabin	<u>\$634</u>
Total Supplies	<u>\$6,456</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 2011-2012 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:	235,729			235,729
Fixed Assets	(134)			
Total Deductions:	(134)			(134)
BUILDING USE	3,338		3,338	
EQUIPMENT USE	2,062		2,062	
1021 AUDITOR	2,488	398	2,886	
1022 TREASURER	867	94	961	
1031 CNTY CNSL	58	3	61	
1040 PERSONNEL	1,711	134	1,845	
1073 MAINTENANCE	2,157	49	2,206	
1074 CUSTODIAN		2,894	2,894	
1101 INSURANCE		(330)	(330)	
1108 IT		1,638	1,638	
201 CNTRL SERV		99	99	
Total Allocated Additions:	12,681	4,979	17,660	17,660
Total To Be Allocated:	248,276	4,979		253,255

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

	Total	General & Admin	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES
Wages & Benefits					
Salaries & Wages	77,680	0	77,680	0	0
Other Expense & Cost					
Benefits	54,277	0	54,277	0	0
3090 Household Exp	6,459	0	0	0	6,459
3100 Insurance	1,971	0	1,971	0	0
3120 Maint-Equip	1,912	0	1,912	0	0
3121 Maint-Software	0	0	0	0	0
3130 Maint-Stru	416	0	416	0	0
3150 Memberships	0	0	0	0	0
3170 Office Expense	14	0	14	0	0
3180 Prof Spec Serv	86	0	86	0	0
3230 Special Dept Exp	79	0	79	0	0
3250 Transportation	32	0	32	0	0
3253 Fuel	681	0	681	0	0
3260 Utilities	91,988	0	0	91,988	0
*Fixed Assets	134	134	0	0	0
Departmental Totals					
Total Expenditures	235,729	134	137,148	91,988	6,459
Deductions					
Total Deductions	(134)	(134)	0	0	0
Functional Cost	235,595	0	137,148	91,988	6,459
Allocation Step 1					
Inbound- All Others	12,681	12,681	0	0	0
Reallocate Admin Costs		(12,681)	7,382	4,951	348
1st Allocation	248,276	0	144,530	96,939	6,807
Allocation Step 2					
Inbound- All Others	4,979	4,979	0	0	0
Reallocate Admin Costs		(4,979)	2,898	1,944	137
2nd Allocation	4,979	0	2,898	1,944	137

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	253,255	0	147,428	98,883	6,944

COLUSA COUNTY

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

GROUNDSKEEPING

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	0
3150 Memberships	0
3170 Office Expense	0
3180 Prof Spec Serv	0
3230 Special Dept Exp	0
3250 Transportation	0
3253 Fuel	0
3260 Utilities	0
*Fixed Assets	0
Departmental Totals	
Total Expenditures	0
Deductions	
Total Deductions	0
Functional Cost	0
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	0
1st Allocation	0
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	0
2nd Allocation	0



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

GROUNDKEEPING

Total For 1010740 1074 CUSTODIAN

Total Allocated

0



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

Activity - CUSTODIAL SERV

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	4,622	5.9501	8,600		8,600		8,600
1022 TREASURER	1,654	2.1292	3,077		3,077		3,077
1026 REV/RECOVER	832	1.0711	1,548		1,548		1,548
1031 CNTY CNSL	3,385	4.3576	6,298		6,298		6,298
1040 PERSONNEL	1,572	2.0237	2,925		2,925		2,925
1101 INSURANCE	216	0.2781	402		402	10	412
1108 IT	1,925	2.4781	3,582		3,582	85	3,667
201 CNTRL SERV	1,566	2.0160	2,914		2,914	69	2,983
1011 BRD OF SUPV	4,545	5.8509	8,456		8,456	201	8,657
1023 ASSESSOR	1,706	2.1962	3,174		3,174	75	3,249
1051 ELECTIONS	781	1.0054	1,453		1,453	34	1,487
20131 JUD DIST	5,825	7.4987	10,838		10,838	257	11,095
20132 SUP CRT	690	0.8883	1,284		1,284	30	1,314
20133 CRT FAC	141	0.1815	262		262	6	268
2016 DIST ATTN	4,918	6.3311	9,150		9,150	217	9,367
2018 LAW LIBRARY	84	0.1081	156		156	4	160
2035 PROBATION	11,205	14.4246	20,848		20,848	495	21,343
2070 CLERK/RECOR	3,191	4.1079	5,937		5,937	141	6,078
2076 PLANN/BLDG	3,385	4.3576	6,298		6,298	150	6,448
2083 PUBLIC ADMN	136	0.1751	253		253	6	259
5061 SR CITIZENS	2,450	3.1540	4,558		4,558	108	4,666
6012 SUPT OF SCH	9,904	12.7497	18,427		18,427	437	18,864
6021 LIBRARY	12,440	16.0143	23,147		23,147	551	23,698
6022 ADULT LIT	507	0.6527	943		943	22	965
SubTotal	77,680	100.0000	144,530		144,530	2,898	147,428
Total	77,680	100.0000	144,530		144,530	2,898	147,428

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	5,801	6.3063	6,113		6,113		6,113
1022 TREASURER	3,311	3.5994	3,489		3,489		3,489
1026 REV/RECOVER	168	0.1826	177		177		177
1031 CNTY CNSL	3,337	3.6277	3,517		3,517		3,517
1040 PERSONNEL	2,927	3.1820	3,085		3,085		3,085
1073 MAINTENANCE	8,342	9.0687	8,791		8,791		8,791
1074 CUSTODIAN	2,746	2.9852	2,894		2,894		2,894
1101 INSURANCE	421	0.4577	444		444	13	457
1108 IT	2,892	3.1439	3,048		3,048	86	3,134
201 CNTRL SERV	3,856	4.1919	4,064		4,064	115	4,179
1011 BRD OF SUPV	6,921	7.5239	7,294		7,294	206	7,500
1023 ASSESSOR	6,829	7.4239	7,197		7,197	203	7,400
1051 ELECTIONS	2,738	2.9765	2,885		2,885	81	2,966
1106 SURVERYOR	545	0.5925	574		574	16	590
20132 SUP CRT	10,368	11.2712	10,924		10,924	310	11,234
20133 CRT FAC	1,936	2.1046	2,040		2,040	58	2,098
2018 LAW LIBRARY	1,224	1.3306	1,290		1,290	36	1,326
2021 SHERIFF	4,179	4.5430	4,404		4,404	124	4,528
2070 CLERK/RECOR	9,492	10.3188	10,003		10,003	282	10,285
2076 PLANN/BLDG	3,192	3.4701	3,364		3,364	95	3,459
2083 PUBLIC ADMN	319	0.3468	336		336	9	345
4012 HEALTH 108	40	0.0435	42		42	1	43
5011 WELFARE 108	72	0.0783	76		76	2	78
6021 LIBRARY	76	0.0826	80		80	2	82
110 PUBLIC WORKS 3010	9,561	10.3939	10,076		10,076	284	10,360
447 SOLID WASTE 4000	572	0.6218	603		603	17	620
OUTSIDE AGENCIES	122	0.1326	129		129	4	133
SubTotal	91,987	100.0000	96,939		96,939	1,944	98,883

COLUSA COUNTY

Schedule .4 - Detail Activity Allocations
For Department 1074 CUSTODIAN

2013-2014 COST ALLOCATION PLAN

2014

Version 10.0008-1

Activity - UTILITIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	91,987	100.0000	96,939		96,939	1,944	98,883

Allocation Basis: COST OF UTILITY EXPENSES PER DEPT

Allocation Source: CUSTODIAN EXPENDITURE RECORDS

COLUSA COUNTY

Schedule .4 - Detail Activity Allocations
For Department 1074 CUSTODIAN2013-2014 COST ALLOCATION PLAN
2014 Version 10.0008-1

Activity - CUSTODIAN SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	183	2.8337	193		193		193
1022 TREASURER	105	1.6259	111		111		111
1026 REV/RECOVER	139	2.1524	147		147		147
1031 CNTY CNSL	92	1.4246	97		97		97
1040 PERSONNEL	95	1.4710	100		100		100
1101 INSURANCE	13	0.2013	14		14		14
1108 IT	87	1.3472	92		92	2	94
201 CNTRL SERV	43	0.6658	45		45	1	46
1011 BRD OF SUPV	220	3.4066	232		232	5	237
1023 ASSESSOR	190	2.9421	200		200	4	204
1051 ELECTIONS	67	1.0375	71		71	2	73
20131 JUD DIST	976	15.1130	1,029		1,029	23	1,052
20132 SUP CRT	326	5.0480	344		344	8	352
20133 CRT FAC	67	1.0375	71		71	2	73
2018 LAW LIBRARY	40	0.6194	42		42	1	43
2035 PROBATION	1,936	29.9784	2,037		2,037	44	2,081
2070 CLERK/RECOR	297	4.5989	313		313	7	320
2076 PLANN/BLDG	66	1.0220	70		70	2	72
2083 PUBLIC ADMN	10	0.1548	11		11		11
5051 VET SERV	32	0.4955	34		34	1	35
5061 SR CITIZENS	602	9.3218	635		635	14	649
6012 SUPT OF SCH	194	3.0040	204		204	5	209
6021 LIBRARY	650	10.0650	685		685	15	700
6022 ADULT LIT	28	0.4336	30		30	1	31
SubTotal	6,458	100.0000	6,807		6,807	137	6,944
Total	6,458	100.0000	6,807		6,807	137	6,944

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
Activity has no Allocatable Costs							
SubTotal							
Total							

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	14,906	8,600	6,113	193	0
1022 TREASURER	6,677	3,077	3,489	111	0
1026 REV/RECOVER	1,872	1,548	177	147	0
1031 CNTY CNSL	9,912	6,298	3,517	97	0
1040 PERSONNEL	6,110	2,925	3,085	100	0
1073 MAINTENANCE	8,791	0	8,791	0	0
1074 CUSTODIAN	2,894	0	2,894	0	0
1101 INSURANCE	883	412	457	14	0
1108 IT	6,895	3,667	3,134	94	0
201 CNTRL SERV	7,208	2,983	4,179	46	0
1011 BRD OF SUPV	16,394	8,657	7,500	237	0
1023 ASSESSOR	10,853	3,249	7,400	204	0
1051 ELECTIONS	4,526	1,487	2,966	73	0
1106 SURVERYOR	590	0	590	0	0
20131 JUD DIST	12,147	11,095	0	1,052	0
20132 SUP CRT	12,900	1,314	11,234	352	0
20133 CRT FAC	2,439	268	2,098	73	0
2016 DIST ATTNY	9,367	9,367	0	0	0
2018 LAW LIBRARY	1,529	160	1,326	43	0
2021 SHERIFF	4,528	0	4,528	0	0
2035 PROBATION	23,424	21,343	0	2,081	0
2070 CLERK/RECOR	16,683	6,078	10,285	320	0
2076 PLANN/BLDG	9,979	6,448	3,459	72	0
2083 PUBLIC ADMN	615	259	345	11	0
4012 HEALTH 108	43	0	43	0	0
5011 WELFARE 108	78	0	78	0	0
5051 VET SERV	35	0	0	35	0
5061 SR CITIZENS	5,315	4,666	0	649	0
6012 SUPT OF SCH	19,073	18,864	0	209	0
6021 LIBRARY	24,480	23,698	82	700	0
6022 ADULT LIT	996	965	0	31	0
110 PUBLIC WORKS 3010	10,360	0	10,360	0	0
447 SOLID WASTE 4000	620	0	620	0	0
OUTSIDE AGENCIES	133	0	133	0	0

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	0
Total	253,255	147,428	98,883	6,944	0

COLUSA COUNTY
Schedule 10.1 Narrative Description of 2011-2012 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 2011-2012 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 \$63,849.

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 2011-2012 fiscal year recorded in the Insurance Department's Reimbursed Projects account #1101-59390 was used as a cost adjustment to offset expenditures. The total Cost Adjustment was greater than the total 2011-2012 expenditure which created negative total costs.

For the 2011-2012 fiscal year, the cost adjustments were as follows:

<u>Amount</u>	<u>Acct #</u>	<u>Description</u>
\$ 215	#1101-466291	Reimb for Alternate Sentencing work crew Insurance
10,030	#1101-466401	Reimb for Insurance Administration from Trindel Insurance Fund
<u>53,604</u>	#1101-466402	Reimb for Safety Officer Services from Trindel Insurance Fund
\$63,849		Total Revenue Cost Adjustment
<u>\$337,063</u>	#1101-59390	Cost Recovery for Insurance Administration from Departments
<u>\$400,912</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:	203,945			203,945
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING USE	521		521	
1021 AUDITOR	11,172	4,575	15,747	
1022 TREASURER	742	80	822	
1031 CNTY CNSL	6,408	385	6,793	
1040 PERSONNEL	1,493	115	1,608	
1073 MAINTENANCE	3,542	82	3,624	
1074 CUSTODIAN	860	23	883	
1108 IT		1,118	1,118	
201 CNTRL SERV		990	990	
Total Allocated Additions:	24,738	7,368	32,106	32,106
#466291 ALT SENT	(215)			
#466401 INS SERV	(10,030)			
#466402 SFTY OFFICE	(53,604)			
#59390 REIMB PROJ	(337,063)			
Total Departmental Cost Adjustments:	(400,912)			(400,912)
Total To Be Allocated:	(172,229)	7,368		(164,861)

COLUSA COUNTY

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

2013-2014 COST ALLOCATION PLAN

2014

Version 10.0008-1

	Total	General & Admin	INSURANCE ADMIN	GENERAL GOVT
Wages & Benefits				
SALARIES & WAGES	108,647	0	108,647	0
FRINGE BENEFITS	59,614	0	59,614	0
Other Expense & Cost				
3060 COMMUNICATIONS	2,703	0	2,703	0
3090 HOUSEHOLD	0	0	0	0
3120 MAINT-EQUIP	1,799	0	1,799	0
3121 MAINT-SOFTWARE	873	0	873	0
3141 MEDICAL LAB SUPP	0	0	0	0
3150 MEMBERSHIPS	11,255	0	11,255	0
3170 OFFICE EXPENSE	654	0	654	0
3171 POSTAGE	38	0	38	0
3180 PROF/SPEC SERV	16,646	0	16,646	0
3200 RENTS EQUIP	565	0	565	0
3210 RENTS/LEASES STRU	1,176	0	1,176	0
3230 SPEC DEPT EXP	(238)	0	(238)	0
3231 SOFTWARE	0	0	0	0
3250 TRANS/TRAVEL	213	0	213	0
3251 EDUCATION/TRAINING	0	0	0	0
*FIXED ASSETS	0	0	0	0
Departmental Totals				
Total Expenditures	203,945	0	203,945	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
#466291 ALT SENT	(215)	0	(215)	0
#466401 INS SERV	(10,030)	0	(10,030)	0
#466402 SFTY OFFICE	(53,604)	0	(53,604)	0
#59390 REIMB PROJ	(337,063)	0	(337,063)	0
Functional Cost	(196,967)	0	(196,967)	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	24,738	0	24,738	0
1st Allocation	(172,229)	0	(172,229)	0
Allocation Step 2				
Inbound- All Others	7,368	0	7,368	0
2nd Allocation	7,368	0	7,368	0
Total For 1011010 1101 INSURANCE				
Total Allocated	(164,861)	0	(164,861)	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	372,464	0.3725	-641		-641		-641
1022 TREASURER	560,825	0.5608	-966		-966		-966
1026 REV/RECOVER	127,381	0.1274	-219		-219		-219
1031 CNTY CNSL	4,396,101	4.3961	-7,571		-7,571		-7,571
1040 PERSONNEL	111,023	0.1110	-191		-191		-191
1073 MAINTENANCE	2,662,517	2.6625	-4,586		-4,586		-4,586
1074 CUSTODIAN	191,459	0.1915	-330		-330		-330
1108 IT	118,476	0.1185	-204		-204	10	-194
201 CNTRL SERV	165,518	0.1655	-285		-285	13	-272
1011 BRD OF SUPV	2,826,293	2.8263	-4,868		-4,868	227	-4,641
1023 ASSESSOR	808,619	0.8086	-1,393		-1,393	65	-1,328
1051 ELECTIONS	457,352	0.4574	-788		-788	37	-751
1106 SURVERYOR	45,106	0.0451	-78		-78	4	-74
2008 DA SRVP/GRT	32,620	0.0326	-56		-56	3	-53
20131 JUD DIST	1,136,267	1.1363	-1,957		-1,957	91	-1,866
2016 DIST ATTN	971,523	0.9715	-1,673		-1,673	78	-1,595
20161 DA WEL/INV	719,084	0.7191	-1,238		-1,238	58	-1,180
20162 DA IND/GAM 2258	65,626	0.0656	-113		-113	5	-108
2017 CHILD SUPP 00125	804,940	0.8049	-1,386		-1,386	65	-1,321
2019 PUBL DEFEND	96,794	0.0968	-167		-167	8	-159
2020 COMMUNICTNS	199,686	0.1997	-344		-344	16	-328
2021 SHERIFF	14,079,681	14.0797	-24,249		-24,249	1,133	-23,116
20211 SO BAILIFF	39,008	0.0390	-67		-67	3	-64
20212 SO IND/GAM 2339	100,472	0.1005	-173		-173	8	-165
2031 JAIL	1,745,586	1.7456	-3,006		-3,006	140	-2,866
2035 PROBATION	2,604,635	2.6046	-4,486		-4,486	210	-4,276
20351 PROB IND/GM 2526	11,519	0.0115	-20		-20	1	-19
2036 VICTIM WITN	18,584	0.0186	-32		-32	1	-31

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
20363 YOUTH OFFEND GNT	15,584	0.0156	-27		-27	1	-26
2059 AG ADM SERV	128,833	0.1288	-222		-222	10	-212
2060 AG COMM	2,103,725	2.1037	-3,623		-3,623	169	-3,454
2070 CLERK/RECOR	322,325	0.3223	-555		-555	26	-529
2071 CORONER	27,102	0.0271	-47		-47	2	-45
2076 PLANN/BLDG	3,955,784	3.9558	-6,813		-6,813	318	-6,495
2077 ANIMAL CTRL	669,622	0.6696	-1,153		-1,153	54	-1,099
2081 OES	40,170	0.0402	-69		-69	3	-66
2083 PUBLIC ADMN	9,486	0.0095	-16		-16	1	-15
4010 BH ADMIN SV 106	3,942,814	3.9428	-6,791		-6,791	317	-6,474
4011 SUBST ABUSE 106	617,934	0.6179	-1,064		-1,064	50	-1,014
4012 HEALTH 108	606,416	0.6064	-1,044		-1,044	49	-995
4013 MNTH HLTH 106	4,958,088	4.9581	-8,539		-8,539	399	-8,140
4015 AIR POLLUT 130	213,722	0.2137	-368		-368	17	-351
4019 ENVIR HLTH 108	98,440	0.0984	-170		-170	8	-162
4023 AMBULANCE 108	181,683	0.1817	-313		-313	15	-298
5010 DHHS ADMIN 108	277,993	0.2780	-479		-479	22	-457
5011 WELFARE 108	6,835,895	6.8359	-11,773		-11,773	550	-11,223
5033 SR NUTRITON 108	593,155	0.5932	-1,022		-1,022	48	-974
5051 VET SERV	68,530	0.0685	-118		-118	6	-112
5061 SR CITIZENS	52,946	0.0529	-91		-91	4	-87
6012 SUPT OF SCH	126,607	0.1266	-218		-218	10	-208
6021 LIBRARY	1,848,672	1.8487	-3,184		-3,184	149	-3,035
6022 ADULT LIT	15,584	0.0156	-27		-27	1	-26
6031 AG EXTENS	834,947	0.8349	-1,438		-1,438	67	-1,371
7032 COL VET	139,577	0.1396	-240		-240	11	-229
7033 MAX VET	260,667	0.2607	-449		-449	21	-428
7034 PRIN VET	2,323	0.0023	-4		-4		-4

**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
7035 WMS VET	98,149	0.0981	-169		-169	8	-161
110 PUBLIC WORKS 3010	28,645,172	28.6453	-49,336		-49,336	2,306	-47,030
151 FISH/GAME 2078	103,667	0.1037	-179		-179	8	-171
156 MIGRANT HSE 1075	2,473,285	2.4733	-4,260		-4,260	199	-4,061
447 SOLID WASTE 4000	1,098,420	1.0984	-1,892		-1,892	88	-1,804
468 AIRPORT 4001	737,184	0.7372	-1,270		-1,270	59	-1,211
493 TRANSIT AGN 4002	2,071,395	2.0714	-3,568		-3,568	167	-3,401
OUTSIDE AGENCIES	354,945	0.3549	-611		-611	29	-582
SubTotal	100,000,000	100.0000	-172,229		-172,229	7,368	-164,861
Total	100,000,000	100.0000	-172,229		-172,229	7,368	-164,861

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	(641)	(641)
1022 TREASURER	(966)	(966)
1026 REV/RECOVER	(219)	(219)
1031 CNTY CNSL	(7,571)	(7,571)
1040 PERSONNEL	(191)	(191)
1073 MAINTENANCE	(4,586)	(4,586)
1074 CUSTODIAN	(330)	(330)
1108 IT	(194)	(194)
201 CNTRL SERV	(272)	(272)
1011 BRD OF SUPV	(4,641)	(4,641)
1023 ASSESSOR	(1,328)	(1,328)
1051 ELECTIONS	(751)	(751)
1106 SURVERYOR	(74)	(74)
2008 DA SRVP/GRT	(53)	(53)
20131 JUD DIST	(1,866)	(1,866)
2016 DIST ATTN	(1,595)	(1,595)
20161 DA WEL/INV	(1,180)	(1,180)
20162 DA IND/GAM 2258	(108)	(108)
2017 CHILD SUPP 00125	(1,321)	(1,321)
2019 PUBL DEFEND	(159)	(159)
2020 COMMUNICTNS	(328)	(328)
2021 SHERIFF	(23,116)	(23,116)
20211 SO BAILIFF	(64)	(64)
20212 SO IND/GAM 2339	(165)	(165)
2031 JAIL	(2,866)	(2,866)
2035 PROBATION	(4,276)	(4,276)
20351 PROB IND/GM 2526	(19)	(19)
2036 VICTIM WITN	(31)	(31)
20363 YOUTH OFFEND GNT	(26)	(26)
2059 AG ADM SERV	(212)	(212)
2060 AG COMM	(3,454)	(3,454)
2070 CLERK/RECOR	(529)	(529)
2071 CORONER	(45)	(45)
2076 PLANN/BLDG	(6,495)	(6,495)
2077 ANIMAL CTRL	(1,099)	(1,099)
2081 OES	(66)	(66)



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

2013-2014 COST ALLOCATION PLAN
 2014 Version 10.0008-1

Receiving Department	Total	INSURANCE ADMIN
2083 PUBLIC ADMN	(15)	(15)
4010 BH ADMIN SV 106	(6,474)	(6,474)
4011 SUBST ABUSE 106	(1,014)	(1,014)
4012 HEALTH 108	(995)	(995)
4013 MNTH HLTH 106	(8,140)	(8,140)
4015 AIR POLLUT 130	(351)	(351)
4019 ENVIR HLTH 108	(162)	(162)
4023 AMBULANCE 108	(298)	(298)
5010 DHHS ADMIN 108	(457)	(457)
5011 WELFARE 108	(11,223)	(11,223)
5033 SR NUTRITON 108	(974)	(974)
5051 VET SERV	(112)	(112)
5061 SR CITIZENS	(87)	(87)
6012 SUPT OF SCH	(208)	(208)
6021 LIBRARY	(3,035)	(3,035)
6022 ADULT LIT	(26)	(26)
6031 AG EXTENS	(1,371)	(1,371)
7032 COL VET	(229)	(229)
7033 MAX VET	(428)	(428)
7034 PRIN VET	(4)	(4)
7035 WMS VET	(161)	(161)
110 PUBLIC WORKS 3010	(47,030)	(47,030)
151 FISH/GAME 2078	(171)	(171)
156 MIGRANT HSE 1075	(4,061)	(4,061)
447 SOLID WASTE 4000	(1,804)	(1,804)
468 AIRPORT 4001	(1,211)	(1,211)
493 TRANSIT AGN 4002	(3,401)	(3,401)
OUTSIDE AGENCIES	(582)	(582)
Direct Billed	0	0
Total	(164,861)	(164,861)

COLUSA COUNTY
Schedule 11.1 Narrative Description of 2011-2012 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. The allocation basis for the 2011-2012 fiscal year was 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 2011-2012 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 2011-2012 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 2011-2012.

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 AND REIMBURSED PROJECTS:

The revenue recorded in the Information Technology Department's revenue and reimbursed project accounts for the 2011-2012 fiscal year which offset expenses as a cost adjustment was as follows:

<u>Amount</u>	<u>Account.</u>	<u>Description</u>	<u>Function</u>
\$3,026	1108-466105	Property Tax Administration Fee	General Government
224	1108-479475	Reimbursement for supplies	General IT Admin
144	1108-59390	Reimbursement for mileage	General IT Admin
<u>\$3,394</u>		Total Cost Adjustment	

DIRECT BILLED

There were no direct billings for the 2011-2012 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:	306,188			306,188
FIXED ASSETS	(805)			
Total Deductions:	(805)			(805)
BUILDING USE	2,101		2,101	
EQUIPMENT USE	6,201		6,201	
1021 AUDITOR	1,728	276	2,004	
1022 TREASURER	510	55	565	
1031 CNTY CNSL	86	5	91	
1040 PERSONNEL	2,598	204	2,802	
1073 MAINTENANCE	3,006	69	3,075	
1074 CUSTODIAN	6,722	173	6,895	
1101 INSURANCE	(204)	10	(194)	
1108 IT		1,543	1,543	
201 CNTRL SERV		3,557	3,557	
Total Allocated Additions:	22,748	5,892	28,640	28,640
#466105 PROP TAX ADMIN	(3,026)			
#479475 MISC REIMB	(224)			
#59390 REIMB PROJ	(144)			
Total Departmental Cost Adjustments:	(3,394)			(3,394)
Total To Be Allocated:	324,737	5,892		330,629

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

2013-2014 COST ALLOCATION PLAN

2014

Version 10.0008-1

	Total	General & Admin	GENERAL IT ADMIN	IT ACCOUNTING SYSTEM	IT PAYROLL SYSTEM
Wages & Benefits					
SALARIES & WAGES	184,834	0	61,250	16,126	127
FRINGE BENEFITS	103,654	8,558	31,133	7,479	63
Other Expense & Cost					
3060 COMMUNICATIONS	2,003	0	1,794	0	0
3061 COMM-CELL PHONE	2,160	0	1,934	0	0
3100 INSURANCE	1,219	0	1,092	0	0
3120 MAINT-EQUIP	2,958	0	2,958	0	0
3121 MAINT-EQUIP	514	0	514	0	0
3150 MEMBERSHIPS	130	0	130	0	0
3170 OFFICE EXPENSE	381	0	341	0	0
3171 POSTAGE	0	0	0	0	0
3180 PROF SPEC SERV	174	0	156	0	0
3190 PUBL NOTICE	0	0	0	0	0
3230 SPEC DEPT EXP	346	0	310	0	0
3231 SOFTWARE	903	0	903	0	0
3250 TRANS/TRAVEL	979	0	979	0	0
3251 EDUCATION/TRAINING	5,185	0	5,185	0	0
3253 FUEL	143	0	143	0	0
*FIXED ASSETS	805	805	0	0	0
Departmental Totals					
Total Expenditures	306,188	9,363	108,822	23,605	190
Deductions					
Total Deductions	(805)	(805)	0	0	0
Cost Adjustments					
#466105 PROP TAX ADMIN	(3,026)	0	0	0	0
#479475 MISC REIMB	(224)	0	(224)	0	0
#59390 REIMB PROJ	(144)	0	(144)	0	0
Functional Cost	301,969	8,558	108,454	23,605	190
Allocation Step 1					
Inbound- All Others	22,748	0	7,546	1,987	16
Reallocate Admin Costs		(8,558)	2,839	747	6
Unallocated Costs	(29,963)	0	0	0	0
1st Allocation	294,774	0	118,839	26,339	212



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

2013-2014 COST ALLOCATION PLAN
 2014 Version 10.0008-1

	Total	General & Admin	GENERAL IT ADMIN	IT ACCOUNTING SYSTEM	IT PAYROLL SYSTEM
Allocation Step 2					
Inbound- All Others	5,892	0	1,955	515	4
Unallocated Costs	(621)	0	0	0	0
2nd Allocation	5,271	0	1,955	515	4
Total For 1011080 1108 IT					
Total Allocated	300,045	0	120,794	26,854	216

COLUSA COUNTY

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

	IT SPECIAL PROJECTS	GENERAL GOVT
Wages & Benefits		
SALARIES & WAGES	87,663	19,468
FRINGE BENEFITS	46,857	9,564
Other Expense & Cost		
3060 COMMUNICATIONS	0	209
3061 COMM-CELL PHONE	0	226
3100 INSURANCE	0	127
3120 MAINT-EQUIP	0	0
3121 MAINT-EQUIP	0	0
3150 MEMBERSHIPS	0	0
3170 OFFICE EXPENSE	0	40
3171 POSTAGE	0	0
3180 PROF SPEC SERV	0	18
3190 PUBL NOTICE	0	0
3230 SPEC DEPT EXP	0	36
3231 SOFTWARE	0	0
3250 TRANS/TRAVEL	0	0
3251 EDUCATION/TRAINING	0	0
3253 FUEL	0	0
*FIXED ASSETS	0	0
Departmental Totals		
Total Expenditures	134,520	29,688
Deductions		
Total Deductions	0	0
Cost Adjustments		
#466105 PROP TAX ADMIN	0	(3,026)
#479475 MISC REIMB	0	0
#59390 REIMB PROJ	0	0
Functional Cost	134,520	26,662
Allocation Step 1		
Inbound- All Others	10,800	2,399
Reallocate Admin Costs	4,064	902
Unallocated Costs	0	(29,963)
1st Allocation	149,384	0



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

	IT SPECIAL PROJECTS	GENERAL GOVT
Allocation Step 2		
Inbound- All Others	2,797	621
Unallocated Costs	0	(621)
2nd Allocation	2,797	0
Total For 1011080 1108 IT		
Total Allocated	152,181	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	4,846		4,846		4,846
1022 TREASURER	44,629	1.8019	2,141		2,141		2,141
1026 REV/RECOVER	10,000	0.4037	480		480		480
1031 CNTY CNSL	30,000	1.2112	1,439		1,439		1,439
1040 PERSONNEL	28,000	1.1305	1,343		1,343		1,343
1073 MAINTENANCE	31,279	1.2629	1,501		1,501		1,501
1074 CUSTODIAN	26,353	1.0640	1,264		1,264		1,264
1101 INSURANCE	18,500	0.7469	888		888		888
1108 IT	30,500	1.2314	1,463		1,463		1,463
201 CNTRL SERV	20,000	0.8075	960		960	18	978
1011 BRD OF SUPV	50,000	2.0187	2,399		2,399	45	2,444
1023 ASSESSOR	110,000	4.4412	5,278		5,278	100	5,378
1051 ELECTIONS	29,000	1.1709	1,391		1,391	26	1,417
2008 DA SRVP/GRT	2,000	0.0807	96		96	2	98
2016 DIST ATTN	81,900	3.3066	3,930		3,930	74	4,004
20161 DA WEL/INV	100	0.0040	5		5		5
20162 DA IND/GAM 2258	5,000	0.2019	240		240	5	245
2017 CHILD SUPP 00125	70,000	2.8262	3,359		3,359	63	3,422
2020 COMMUNICTNS	90,000	3.6337	4,318		4,318	82	4,400
2021 SHERIFF	355,361	14.3474	17,050		17,050	322	17,372
20211 SO BAILIFF	25,000	1.0094	1,200		1,200	23	1,223
20212 SO IND/GAM 2339	20,000	0.8075	960		960	18	978
2031 JAIL	189,859	7.6654	9,109		9,109	172	9,281
2035 PROBATION	168,630	6.8083	8,091		8,091	153	8,244
2036 VICTIM WITN	11,000	0.4441	528		528	10	538
20363 YOUTH OFFEND GNT	10,000	0.4037	480		480	9	489
2059 AG ADM SERV	47,394	1.9135	2,274		2,274	43	2,317
2060 AG COMM	57,500	2.3215	2,759		2,759	52	2,811

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

2013-2014 COST ALLOCATION PLAN
 2014 Version 10.0008-1

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	2,351		2,351	44	2,395
2071 CORONER	10,000	0.4037	480		480	9	489
2076 PLANN/BLDG	48,368	1.9528	2,321		2,321	44	2,365
2077 ANIMAL CTRL	30,000	1.2112	1,439		1,439	27	1,466
2081 OES	11,150	0.4502	535		535	10	545
2083 PUBLIC ADMN	704	0.0284	34		34	1	35
4010 BH ADMIN SV 106	40,000	1.6150	1,919		1,919	36	1,955
4011 SUBST ABUSE 106	30,000	1.2112	1,439		1,439	27	1,466
4013 MNTH HLTH 106	430,000	17.3610	20,631		20,631	392	21,023
4015 AIR POLLUT 130	42,000	1.6957	2,015		2,015	38	2,053
5051 VET SERV	10,000	0.4037	480		480	9	489
6021 LIBRARY	60,000	2.4224	2,879		2,879	54	2,933
6031 AG EXTENS	30,000	1.2112	1,439		1,439	27	1,466
156 MIGRANT HSE 1075	22,606	0.9127	1,085		1,085	20	1,105
SubTotal	2,476,833	100.0000	118,839		118,839	1,955	120,794
Total	2,476,833	100.0000	118,839		118,839	1,955	120,794

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

Allocation Source: ACTUAL NUMBER OF PCS PER DEPT

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

Activity - IT ACCOUNTING SYSTEM MAIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	3,041	10.8221	2,850		2,850		2,850
1022 TREASURER	292	1.0391	274		274		274
1026 REV/RECOVER	124	0.4413	116		116		116
1031 CNTY CNSL	147	0.5231	138		138		138
1040 PERSONNEL	122	0.4342	114		114		114
1073 MAINTENANCE	482	1.7153	452		452		452
1074 CUSTODIAN	398	1.4164	373		373		373
1101 INSURANCE	146	0.5196	137		137		137
1108 IT	83	0.2954	78		78		78
201 CNTRL SERV	370	1.3167	347		347	8	355
1011 BRD OF SUPV	278	0.9893	261		261	6	267
1023 ASSESSOR	257	0.9146	241		241	6	247
1051 ELECTIONS	211	0.7509	198		198	5	203
1092 ADVERTISING	5	0.0178	5		5		5
1103 EE_BENEFITS	21	0.0747	20		20		20
1106 SURVERYOR	15	0.0534	14		14		14
1107 REFUNDS	62	0.2206	58		58	1	59
2008 DA SRVP/GRT	16	0.0569	15		15		15
20131 JUD DIST	92	0.3274	86		86	2	88
2014 GRAND JURY	78	0.2776	73		73	2	75
2016 DIST ATTN	522	1.8577	489		489	12	501
20161 DA WEL/INV	2	0.0071	2		2		2
20162 DA IND/GAM 2258	4	0.0142	4		4		4
2017 CHILD SUPP 00125	258	0.9181	242		242	6	248
2018 LAW LIBRARY	13	0.0463	12		12		12
2019 PUBL DEFEND	114	0.4057	107		107	3	110
2020 COMMUNICTNS	143	0.5089	134		134	3	137
2021 SHERIFF	1,200	4.2705	1,125		1,125	27	1,152

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	35		35	1	36
20212 SO IND/GAM 2339	2	0.0071	2		2		2
2031 JAIL	570	2.0285	534		534	13	547
2033 JUV FAC	40	0.1423	37		37	1	38
2035 PROBATION	752	2.6762	705		705	17	722
2036 VICTIM WITN	198	0.7046	186		186	4	190
20363 YOUTH OFFEND GNT	101	0.3594	95		95	2	97
2050 FLD WTR CON	24	0.0854	22		22	1	23
2059 AG ADM SERV	204	0.7260	191		191	5	196
2060 AG COMM	285	1.0142	267		267	6	273
2070 CLERK/RECOR	214	0.7616	201		201	5	206
2071 CORONER	160	0.5694	150		150	4	154
2076 PLANN/BLDG	236	0.8399	221		221	5	226
2077 ANIMAL CTRL	225	0.8007	211		211	5	216
2080 TRAPPER	4	0.0142	4		4		4
2081 OES	121	0.4306	113		113	3	116
20811 HOME SECUR	85	0.3025	80		80	2	82
2083 PUBLIC ADMN	34	0.1210	32		32	1	33
4010 BH ADMIN SV 106	109	0.3879	102		102	2	104
4011 SUBST ABUSE 106	400	1.4235	375		375	9	384
4012 HEALTH 108	567	2.0178	531		531	13	544
4013 MNTH HLTH 106	2,474	8.8043	2,319		2,319	55	2,374
40131 MH SERV FND 2936	752	2.6762	705		705	17	722
40132 MHSA EDUC & TRAIN 2939	44	0.1566	41		41	1	42
40133 MHSA 2940	18	0.0641	17		17		17
40134 MHSA 2942	22	0.0783	21		21		21
4015 AIR POLLUT 130	151	0.5374	142		142	3	145
4019 ENVIR HLTH 108	247	0.8790	232		232	5	237

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

2013-2014 COST ALLOCATION PLAN
 2014 Version 10.0008-1

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	69		69	2	71
5010 DHHS ADMIN 108	367	1.3061	344		344	8	352
5011 WELFARE 108	1,300	4.6263	1,219		1,219	29	1,248
5032 INDG BURIAL	11	0.0391	10		10		10
5033 SR NUTRITON 108	56	0.1993	52		52	1	53
5041 JUV CRT WRD	35	0.1246	33		33	1	34
5051 VET SERV	44	0.1566	41		41	1	42
5061 SR CITIZENS	25	0.0890	23		23	1	24
6021 LIBRARY	579	2.0605	543		543	13	556
6022 ADULT LIT	68	0.2420	64		64	2	66
6023 FAMILY LIT	21	0.0747	20		20		20
6031 AG EXTENS	126	0.4484	118		118	3	121
7032 COL VET	27	0.0961	25		25	1	26
7033 MAX VET	36	0.1281	34		34	1	35
7035 WMS VET	40	0.1423	37		37	1	38
110 PUBLIC WORKS 3010	2,219	7.8968	2,080		2,080	49	2,129
121 BLDG FUND 1080	11	0.0391	10		10		10
151 FISH/GAME 2078	43	0.1530	40		40	1	41
154 PARK REC 7011	6	0.0214	6		6		6
156 MIGRANT HSE 1075	442	1.5730	414		414	10	424
447 SOLID WASTE 4000	132	0.4698	124		124	3	127
465 LOCAL TRNSP 4020	2	0.0071	2		2		2
468 AIRPORT 4001	235	0.8363	220		220	5	225
491 LOC TRAN PL 4022	59	0.2100	55		55	1	56
493 TRANSIT AGN 4002	571	2.0320	535		535	13	548
496 HISTOR RCRD 7427	5	0.0178	5		5		5
848 LAFCO 4060	161	0.5730	151		151	4	155
878 IHSS PUB AU 7526	68	0.2420	64		64	2	66



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	4,465		4,465	102	4,567
SubTotal	28,100	100.0000	26,339		26,339	515	26,854
Total	28,100	100.0000	26,339		26,339	515	26,854

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	2.5206	5		5		5
1022 TREASURER	44,629	1.1138	2		2		2
1026 REV/RECOVER	10,000	0.2496	1		1		1
1031 CNTY CNSL	30,000	0.7487	2		2		2
1040 PERSONNEL	30,000	0.7487	2		2		2
1073 MAINTENANCE	31,279	0.7806	2		2		2
1074 CUSTODIAN	20,353	0.5079	1		1		1
1101 INSURANCE	18,500	0.4617	1		1		1
1108 IT	30,500	0.7612	2		2		2
201 CNTRL SERV	20,000	0.4991	1		1		1
1011 BRD OF SUPV	50,000	1.2478	3		3		3
1023 ASSESSOR	110,000	2.7452	6		6		6
1051 ELECTIONS	29,000	0.7237	2		2		2
1106 SURVERYOR	10,000	0.2496	1		1		1
2008 DA SRVP/GRT	2,000	0.0499					
2016 DIST ATTN	81,900	2.0439	4		4		4
20161 DA WEL/INV	100	0.0025					
20162 DA IND/GAM 2258	5,000	0.1248					
2017 CHILD SUPP 00125	50,000	1.2478	3		3		3
2020 COMMUNICTNS	100,000	2.4956	5		5		5
2021 SHERIFF	355,361	8.8685	19		19		19
20211 SO BAILIFF	25,000	0.6239	1		1		1
20212 SO IND/GAM 2339	20,000	0.4991	1		1		1
2031 JAIL	189,859	4.7382	10		10		10
2035 PROBATION	161,253	4.0243	9		9		9
20351 PROB IND/GM 2526	7,377	0.1841					
2036 VICTIM WITN	11,000	0.2745	1		1		1
20363 YOUTH OFFEND GNT	10,000	0.2496	1		1		1

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
2059 AG ADM SERV	47,394	1.1828	3		3		3
2060 AG COMM	57,500	1.4350	3		3		3
2070 CLERK/RECOR	49,000	1.2229	3		3		3
2071 CORONER	10,000	0.2496	1		1		1
2076 PLANN/BLDG	48,368	1.2071	3		3		3
2077 ANIMAL CTRL	20,000	0.4991	1		1		1
2081 OES	11,150	0.2783	1		1		1
2083 PUBLIC ADMN	704	0.0176					
4010 BH ADMIN SV 106	40,000	0.9983	2		2		2
4011 SUBST ABUSE 106	20,000	0.4991	1		1		1
4012 HEALTH 108	127,000	3.1695	7		7		7
4013 MNTH HLTH 106	430,000	10.7309	17		17	4	21
4015 AIR POLLUT 130	42,500	1.0606	2		2		2
4019 ENVIR HLTH 108	40,000	0.9983	2		2		2
5010 DHHS ADMIN 108	100,000	2.4956	5		5		5
5011 WELFARE 108	370,000	9.2338	20		20		20
5033 SR NUTRITON 108	6,667	0.1664					
5051 VET SERV	10,000	0.2496	1		1		1
6021 LIBRARY	160,000	3.9930	8		8		8
6031 AG EXTENS	30,000	0.7487	2		2		2
110 PUBLIC WORKS 3010	350,000	8.7347	19		19		19
156 MIGRANT HSE 1075	22,606	0.5642	1		1		1
447 SOLID WASTE 4000	10,000	0.2496	1		1		1
468 AIRPORT 4001	10,000	0.2496	1		1		1
493 TRANSIT AGN 4002	110,000	2.7452	6		6		6
OUTSIDE AGENCIES	330,000	8.2356	17		17		17
SubTotal	4,007,000	100.0000	212		212	4	216
Total	4,007,000	100.0000	212		212	4	216

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

2013-2014 COST ALLOCATION PLAN
 2014 Version 10.0008-1

Activity - IT SPECIAL PROJECTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	3,106	2.3090	3,449		3,449		3,449
1022 TREASURER	5,236	3.8924	5,815		5,815		5,815
1026 REV/RECOVER	1,841	1.3686	2,044		2,044		2,044
1031 CNTY CNSL	6,142	4.5659	6,821		6,821		6,821
1040 PERSONNEL	3,238	2.4071	3,596		3,596		3,596
1073 MAINTENANCE	804	0.5977	893		893		893
1101 INSURANCE	83	0.0617	92		92		92
201 CNTRL SERV	275	0.2044	305		305	7	312
1011 BRD OF SUPV	638	0.4743	708		708	16	724
2016 DIST ATTN	10,971	8.1557	12,183		12,183	269	12,452
2017 CHILD SUPP 00125	2,498	1.8570	2,774		2,774	61	2,835
2021 SHERIFF	4,491	3.3385	4,987		4,987	110	5,097
2035 PROBATION	7,443	5.5330	8,265		8,265	183	8,448
2059 AG ADM SERV	17,593	13.0784	19,537		19,537	431	19,968
2070 CLERK/RECOR	7,765	5.7724	8,623		8,623	190	8,813
2076 PLANN/BLDG	6,076	4.5168	6,747		6,747	149	6,896
4011 SUBST ABUSE 106	42	0.0312	47		47	1	48
4012 HEALTH 108	1,780	1.3232	1,977		1,977	44	2,021
4013 MNTH HLTH 106	37,257	27.6960	41,376		41,376	912	42,288
4019 ENVIR HLTH 108	22	0.0164	24		24	1	25
5011 WELFARE 108	7,320	5.4416	8,129		8,129	179	8,308
5051 VET SERV	510	0.3791	566		566	13	579
6021 LIBRARY	8,838	6.5700	9,815		9,815	217	10,032
110 PUBLIC WORKS 3010	276	0.2052	306		306	7	313
OUTSIDE AGENCIES	275	0.2044	305	-138	167	7	174
SubTotal	134,520	100.0000	149,384	-138	149,246	2,797	152,043
Direct Billed				138	138		138
Total	134,520	100.0000	149,384		149,384	2,797	152,181

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	11,150	4,846	2,850	5	3,449
1022 TREASURER	8,232	2,141	274	2	5,815
1026 REV/RECOVER	2,641	480	116	1	2,044
1031 CNTY CNSL	8,400	1,439	138	2	6,821
1040 PERSONNEL	5,055	1,343	114	2	3,596
1073 MAINTENANCE	2,848	1,501	452	2	893
1074 CUSTODIAN	1,638	1,264	373	1	0
1101 INSURANCE	1,118	888	137	1	92
1108 IT	1,543	1,463	78	2	0
201 CNTRL SERV	1,646	978	355	1	312
1011 BRD OF SUPV	3,438	2,444	267	3	724
1023 ASSESSOR	5,631	5,378	247	6	0
1051 ELECTIONS	1,622	1,417	203	2	0
1092 ADVERTISING	5	0	5	0	0
1103 EE_BENEFITS	20	0	20	0	0
1106 SURVERYOR	15	0	14	1	0
1107 REFUNDS	59	0	59	0	0
2008 DA SRVP/GRT	113	98	15	0	0
20131 JUD DIST	88	0	88	0	0
2014 GRAND JURY	75	0	75	0	0
2016 DIST ATTN	16,961	4,004	501	4	12,452
20161 DA WEL/INV	7	5	2	0	0
20162 DA IND/GAM 2258	249	245	4	0	0
2017 CHILD SUPP 00125	6,508	3,422	248	3	2,835
2018 LAW LIBRARY	12	0	12	0	0
2019 PUBL DEFEND	110	0	110	0	0
2020 COMMUNICTNS	4,542	4,400	137	5	0
2021 SHERIFF	23,640	17,372	1,152	19	5,097
20211 SO BAILIFF	1,260	1,223	36	1	0
20212 SO IND/GAM 2339	981	978	2	1	0
2031 JAIL	9,838	9,281	547	10	0
2033 JUV FAC	38	0	38	0	0
2035 PROBATION	17,423	8,244	722	9	8,448
2036 VICTIM WITN	729	538	190	1	0
20363 YOUTH OFFEND GNT	587	489	97	1	0
2050 FLD WTR CON	23	0	23	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	22,484	2,317	196	3	19,968
2060 AG COMM	3,087	2,811	273	3	0
2070 CLERK/RECOR	11,417	2,395	206	3	8,813
2071 CORONER	644	489	154	1	0
2076 PLANN/BLDG	9,490	2,365	226	3	6,896
2077 ANIMAL CTRL	1,683	1,466	216	1	0
2080 TRAPPER	4	0	4	0	0
2081 OES	662	545	116	1	0
20811 HOME SECUR	82	0	82	0	0
2083 PUBLIC ADMN	68	35	33	0	0
4010 BH ADMIN SV 106	2,061	1,955	104	2	0
4011 SUBST ABUSE 106	1,899	1,466	384	1	48
4012 HEALTH 108	2,572	0	544	7	2,021
4013 MNTH HLTH 106	65,706	21,023	2,374	21	42,288
40131 MH SERV FND 2936	722	0	722	0	0
40132 MHSA EDUC & TRAIN	42	0	42	0	0
40133 MHSA 2940	17	0	17	0	0
40134 MHSA 2942	21	0	21	0	0
4015 AIR POLLUT 130	2,200	2,053	145	2	0
4019 ENVIR HLTH 108	264	0	237	2	25
4023 AMBULANCE 108	71	0	71	0	0
5010 DHHS ADMIN 108	357	0	352	5	0
5011 WELFARE 108	9,576	0	1,248	20	8,308
5032 INDG BURIAL	10	0	10	0	0
5033 SR NUTRITON 108	53	0	53	0	0
5041 JUV CRT WRD	34	0	34	0	0
5051 VET SERV	1,111	489	42	1	579
5061 SR CITIZENS	24	0	24	0	0
6021 LIBRARY	13,529	2,933	556	8	10,032
6022 ADULT LIT	66	0	66	0	0
6023 FAMILY LIT	20	0	20	0	0
6031 AG EXTENS	1,589	1,466	121	2	0
7032 COL VET	26	0	26	0	0
7033 MAX VET	35	0	35	0	0
7035 WMS VET	38	0	38	0	0
110 PUBLIC WORKS 3010	2,461	0	2,129	19	313
121 BLDG FUND 1080	10	0	10	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	41	0	41	0	0
154 PARK REC 7011	6	0	6	0	0
156 MIGRANT HSE 1075	1,530	1,105	424	1	0
447 SOLID WASTE 4000	128	0	127	1	0
465 LOCAL TRNSP 4020	2	0	2	0	0
468 AIRPORT 4001	226	0	225	1	0
491 LOC TRAN PL 4022	56	0	56	0	0
493 TRANSIT AGN 4002	554	0	548	6	0
496 HISTOR RCRD 7427	5	0	5	0	0
848 LAFCO 4060	155	0	155	0	0
878 IHSS PUB AU 7526	66	0	66	0	0
OUTSIDE AGENCIES	4,758	0	4,567	17	174
Direct Billed	138	0	0	0	138
Total	300,045	120,794	26,854	216	152,181

COLUSA COUNTY
Schedule 12.1 Narrative Description of 2011-2012 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 2011-2012 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 2011-2012 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 2011-2012 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 2011-2012 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 2011-2012 fiscal year.

COST ADJUSTMENTS

The Cost Adjustments were for expenditure offsets consisting of both revenue and expenditure reimbursements listed below for the 2011-2012 fiscal year:

<u>Amount</u>	<u>Revenue/Exp Acct</u>	<u>Description</u>	<u>Function</u>
\$532	#1109-468780 Reimb	Reimb from Outside Agencies	Department Purchases
\$493	#1109-479321 PY Ins	PY Insurance Dividend	General/Admin
\$260	#1109-479470 Refunds	Avis Refund	Department Purchases
<u>\$2,039</u>	#1109-479470 Refunds	Office Depot Rebate	General/Admin
\$3,324	Total Rev Offset		
3,746	#593901-4 Dept Purch	Department Reimbursements	General/Admin
<u>\$287,072</u>	#593901-4 Dept Purch	Department Reimbursements	Department Purchases
\$290,818	Total Reimbursed Projects #1109-59390		
<u>\$294,142</u>	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:	419,234			419,234
DEPRECIATION EXP	(719)			
FIXED ASSETS	0			
Total Deductions:	(719)			(719)
BUILDING USE	4,424		4,424	
EQUIPMENT USE	2,497		2,497	
1021 AUDITOR	3,416	590	4,006	
1022 TREASURER	1,761	190	1,951	
1031 CNTY CNSL	1,285	76	1,361	
1040 PERSONNEL	1,955	161	2,116	
1073 MAINTENANCE	4,087	94	4,181	
1074 CUSTODIAN	7,023	185	7,208	
1101 INSURANCE	(285)	13	(272)	
1108 IT	1,613	33	1,646	
201 CNTRL SERV		2,009	2,009	
Total Allocated Additions:	27,776	3,351	31,127	31,127
#468780 C/S REIMB	(532)			
#479100 SALE OF FIXED ASSETS	0			
#479321 PY INSURANCE DIV	(493)			
#479470 AVIS REFUND1	(28)			
#479470 AVIS REFUND2	(232)			
#479470 OFFICE DEPOT REBATE	(2,039)			
#593901-11 DEPT PURCHASES	(290,818)			
Total Departmental Cost Adjustments:	(294,142)			(294,142)
Total To Be Allocated:	152,149	3,351		155,500

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

	Total	General & Admin	SERVICE & SUPPLIES	COPIER	POSTAGE
Wages & Benefits					
SALARIES & WAGES	64,157	29,299	12,244	782	6,106
Other Expense & Cost					
BENEFITS	45,392	20,730	8,663	553	4,320
3060 COMMUNICATIONS	882	882	0	0	0
3090 HOUSEHOLD	48	48	0	0	0
3100 INSURANCE	1,703	1,703	0	0	0
3120 MAINT-EQUIP	4,261	714	0	0	0
3121 MAINT-SOFTWARE	28	28	0	0	0
3150 MEMBERSHIPS	101	101	0	0	0
3163 FINANCE/LATE CHARGES	185	0	0	0	0
3170 OFFICE EXPENSE	3,598	1,710	0	0	0
31701 SERVICES & SUPPLIES	228,114	0	0	0	0
3171 POSTAGE	57	57	0	0	0
31711 POSTAGE-OTHER DEPTS	49,836	0	0	0	0
3180 PROF/SPEC SERVICES	133	133	0	0	0
3200 RENTS & LEASES	15,212	0	0	9,711	5,501
3230 SPECIAL DEPT EXP	373	373	0	0	0
3253 FUEL	747	0	0	0	0
32532 FUEL--OTHER DEPT	3,547	0	0	0	0
53260 UTILITIES	141	141	0	0	0
*DEPRECIATION EXP	719	719	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	419,234	56,638	20,907	11,046	15,927
Deductions					
Total Deductions	(719)	(719)	0	0	0
Cost Adjustments					
#468780 C/S REIMB	(532)	0	0	0	0
#479100 SALE OF FIXED ASSETS	0	0	0	0	0
#479321 PY INSURANCE DIV	(493)	(493)	0	0	0
#479470 AVIS REFUND1	(28)	0	0	0	0
#479470 AVIS REFUND2	(232)	0	0	0	0
#479470 OFFICE DEPOT REBATE	(2,039)	(2,039)	0	0	0
#593901-11 DEPT PURCHASES	(290,818)	(3,746)	0	0	0

COLUSA COUNTY

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

2013-2014 COST ALLOCATION PLAN

2014

Version 10.0008-1

	Total	General & Admin	SERVICE & SUPPLIES	COPIER	POSTAGE
Functional Cost	124,373	49,641	20,907	11,046	15,927
Allocation Step 1					
Inbound- All Others	27,776	12,684	5,301	339	2,644
Reallocate Admin Costs		(62,325)	21,892	1,398	10,917
1st Allocation	152,149	0	48,100	12,783	29,488
Allocation Step 2					
Inbound- All Others	3,351	1,530	640	41	319
Reallocate Admin Costs		(1,530)	537	34	268
2nd Allocation	3,351	0	1,177	75	587
Total For 1201000 201 CNTRL SERV					
Total Allocated	155,500	0	49,277	12,858	30,075

COLUSA COUNTY

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

	DEPTS PURCHASES	SPECIAL PURCHASES
Wages & Benefits		

SALARIES & WAGES	0	15,726
Other Expense & Cost		

BENEFITS	0	11,126
3060 COMMUNICATIONS	0	0
3090 HOUSEHOLD	0	0
3100 INSURANCE	0	0
3120 MAINT-EQUIP	3,547	0
3121 MAINT-SOFTWARE	0	0
3150 MEMBERSHIPS	0	0
3163 FINANCE/LATE CHARGES	185	0
3170 OFFICE EXPENSE	1,888	0
31701 SERVICES & SUPPLIES	228,114	0
3171 POSTAGE	0	0
31711 POSTAGE-OTHER DEPTS	49,836	0
3180 PROF/SPEC SERVICES	0	0
3200 RENTS & LEASES	0	0
3230 SPECIAL DEPT EXP	0	0
3253 FUEL	747	0
32532 FUEL--OTHER DEPT	3,547	0
53260 UTILITIES	0	0
*DEPRECIATION EXP	0	0
*FIXED ASSETS	0	0
Departmental Totals		

Total Expenditures	287,864	26,852
Deductions		

Total Deductions	0	0
Cost Adjustments		

#468780 C/S REIMB	(532)	0
#479100 SALE OF FIXED ASSETS	0	0
#479321 PY INSURANCE DIV	0	0
#479470 AVIS REFUND1	(28)	0
#479470 AVIS REFUND2	(232)	0
#479470 OFFICE DEPOT REBATE	0	0
#593901-11 DEPT PURCHASES	(287,072)	0

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

	DEPTS PURCHASES	SPECIAL PURCHASES
Functional Cost	0	26,852
Allocation Step 1		

Inbound- All Others	0	6,808
Reallocate Admin Costs	0	28,118
1st Allocation	0	61,778
Allocation Step 2		

Inbound- All Others	0	821
Reallocate Admin Costs	0	691
2nd Allocation	0	1,512
Total For 1201000 201 CNTRL SERV		

Total Allocated	0	63,290

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	82	3.3607	1,616		1,616		1,616
1022 TREASURER	43	1.7623	848		848		848
1026 REV/RECOVER	33	1.3525	651		651		651
1031 CNTY CNSL	63	2.5820	1,242		1,242		1,242
1040 PERSONNEL	72	2.9508	1,419		1,419		1,419
1073 MAINTENANCE	12	0.4918	237		237		237
1074 CUSTODIAN	5	0.2049	99		99		99
1101 INSURANCE	26	1.0656	513		513		513
1108 IT	60	2.4590	1,183		1,183		1,183
201 CNTRL SERV	67	2.7459	1,321		1,321		1,321
1011 BRD OF SUPV	58	2.3770	1,143		1,143	35	1,178
1023 ASSESSOR	60	2.4590	1,183		1,183	36	1,219
1051 ELECTIONS	64	2.6230	1,262		1,262	38	1,300
2008 DA SRVP/GRT	14	0.5738	276		276	8	284
2016 DIST ATTN	155	6.3525	3,056		3,056	92	3,148
20161 DA WEL/INV	18	0.7377	355		355	11	366
20162 DA IND/GAM 2258	16	0.6557	315		315	10	325
2017 CHILD SUPP 00125	18	0.7377	355		355	11	366
2019 PUBL DEFEND	3	0.1230	59		59	2	61
2020 COMMUNICTNS	11	0.4508	217		217	7	224
2021 SHERIFF	169	6.9262	3,332		3,332	101	3,433
20211 SO BAILIFF	5	0.2049	99		99	3	102
2031 JAIL	42	1.7213	828		828	25	853
2035 PROBATION	148	6.0656	2,918		2,918	88	3,006
2036 VICTIM WITN	40	1.6393	789		789	24	813
20363 YOUTH OFFEND GNT	91	3.7295	1,794		1,794	54	1,848
2059 AG ADM SERV	44	1.8033	867		867	26	893
2060 AG COMM	65	2.6639	1,281		1,281	39	1,320

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
2070 CLERK/RECOR	68	2.7869	1,340		1,340	40	1,380
2076 PLANN/BLDG	37	1.5164	729		729	22	751
2077 ANIMAL CTRL	1	0.0410	20		20	1	21
2081 OES	1	0.0410	20		20	1	21
20811 HOME SECUR	4	0.1639	79		79	2	81
4010 BH ADMIN SV 106	13	0.5328	256		256	8	264
4011 SUBST ABUSE 106	6	0.2459	118		118	4	122
4012 HEALTH 108	55	2.2541	1,084		1,084	33	1,117
4013 MNTH HLTH 106	123	5.0410	2,425		2,425	73	2,498
40131 MH SERV FND 2936	19	0.7787	375		375	11	386
40135 MHSA 2941	1	0.0410	20		20	1	21
4015 AIR POLLUT 130	29	1.1885	572		572	17	589
4019 ENVIR HLTH 108	27	1.1066	532		532	16	548
5010 DHHS ADMIN 108	30	1.2295	591		591	18	609
5011 WELFARE 108	128	5.2459	2,523		2,523	76	2,599
5051 VET SERV	17	0.6967	335		335	10	345
5061 SR CITIZENS	1	0.0410	20		20	1	21
6021 LIBRARY	257	10.5326	5,063		5,063	149	5,212
6022 ADULT LIT	4	0.1639	79		79	2	81
6031 AG EXTENS	2	0.0820	39		39	1	40
110 PUBLIC WORKS 3010	16	0.6557	315		315	10	325
151 FISH/GAME 2078	24	0.9836	473		473	14	487
156 MIGRANT HSE 1075	33	1.3525	651		651	20	671
447 SOLID WASTE 4000	1	0.0410	20		20	1	21
468 AIRPORT 4001	49	2.0082	966		966	29	995
491 LOC TRAN PL 4022	1	0.0410	20		20	1	21
493 TRANSIT AGN 4002	2	0.0820	39		39	1	40
878 IHSS PUB AU 7526	1	0.0410	20		20	1	21

COLUSA COUNTY

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

2013-2014 COST ALLOCATION PLAN

2014

Version 10.0008-1

Activity - SERVICE & SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OUTSIDE AGENCIES	6	0.2459	118		118	4	122
SubTotal	2,440	100.0000	48,100		48,100	1,177	49,277
Total	2,440	100.0000	48,100		48,100	1,177	49,277

Allocation Basis: COST OF JES PROCESSED PER DEPT

Allocation Source: # OF JES PROCESSED BY CENTRAL SERV DEPT

COLUSA COUNTY
Schedule 14 - 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	1,463	12.3606	1,580		1,580		1,580
1022 TREASURER	480	4.0554	518		518		518
1031 CNTY CNSL	39	0.3295	42		42		42
1040 PERSONNEL	1,011	8.5417	1,092		1,092		1,092
1101 INSURANCE	332	2.8050	359		359		359
1108 IT	1	0.0084	1		1		1
201 CNTRL SERV	628	5.3058	678		678		678
1023 ASSESSOR	504	4.2582	544		544	5	549
1051 ELECTIONS	5,278	44.5930	5,702		5,702	51	5,753
2016 DIST ATTN	10	0.0845	11		11		11
2019 PUBL DEFEND	25	0.2112	27		27		27
2021 SHERIFF	3	0.0253	3		3		3
2035 PROBATION	355	2.9993	383		383	3	386
20363 YOUTH OFFEND GNT	111	0.9378	120		120	1	121
2070 CLERK/RECOR	161	1.3603	174		174	2	176
2076 PLANN/BLDG	561	4.7398	606		606	5	611
4012 HEALTH 108	464	3.9202	501		501	4	505
4013 MNTH HLTH 106	71	0.5999	77		77	1	78
4019 ENVIR HLTH 108	117	0.9885	126		126	1	127
5010 DHHS ADMIN 108	17	0.1436	18		18		18
6021 LIBRARY	118	0.9970	127		127	1	128
151 FISH/GAME 2078	87	0.7350	94		94	1	95
SubTotal	11,836	100.0000	12,783		12,783	75	12,858
Total	11,836	100.0000	12,783		12,783	75	12,858

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

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 SERV2013-2014 COST ALLOCATION PLAN
2014 Version 10.0008-1

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	5,150	11.1840	3,298		3,298		3,298
1022 TREASURER	6,283	13.6445	4,023		4,023		4,023
1026 REV/RECOVER	1,519	3.2987	973		973		973
1031 CNTY CNSL	361	0.7840	231		231		231
1040 PERSONNEL	1,060	2.3019	679		679		679
1101 INSURANCE	25	0.0543	16		16		16
201 CNTRL SERV	15	0.0326	10		10		10
1011 BRD OF SUPV	782	1.6982	501		501	15	516
1023 ASSESSOR	5,417	11.7638	3,469		3,469	101	3,570
1051 ELECTIONS	1,184	2.5712	758		758	22	780
2016 DIST ATTN	1,018	2.2107	652		652	19	671
2017 CHILD SUPP 00125	2,061	4.4758	1,320		1,320	38	1,358
2035 PROBATION	1,186	2.5756	759		759	22	781
2036 VICTIM WITN	90	0.1954	58		58	2	60
2060 AG COMM	691	1.5006	442		442	13	455
2070 CLERK/RECOR	1,689	3.6679	1,082		1,082	31	1,113
2076 PLANN/BLDG	1,287	2.7949	824		824	24	848
4012 HEALTH 108	1,569	3.4073	1,005		1,005	29	1,034
4013 MNTH HLTH 106	747	1.6222	478		478	14	492
40131 MH SERV FND 2936	1,955	4.2456	1,252		1,252	36	1,288
4015 AIR POLLUT 130	774	1.6809	496		496	14	510
4019 ENVIR HLTH 108	412	0.8947	264		264	8	272
5010 DHHS ADMIN 108	58	0.1260	37		37	1	38
5011 WELFARE 108	9,113	19.7903	5,835		5,835	168	6,003
5051 VET SERV	34	0.0738	22		22	1	23
6021 LIBRARY	933	2.0261	597		597	17	614
6022 ADULT LIT	67	0.1455	43		43	1	44
151 FISH/GAME 2078	153	0.3323	98		98	3	101

**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
156 MIGRANT HSE 1075	9	0.0195	6		6		6
468 AIRPORT 4001	244	0.5299	156		156	5	161
878 IHSS PUB AU 7526	162	0.3518	104		104	3	107
SubTotal	46,048	100.0000	29,488		29,488	587	30,075
Total	46,048	100.0000	29,488		29,488	587	30,075

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	578.00	3.6761	2,271		2,271		2,271
1022 TREASURER	569.00	3.6189	2,236		2,236		2,236
1026 REV/RECOVER	409.00	2.6013	1,607		1,607		1,607
1031 CNTY CNSL	289.00	1.8381	1,136		1,136		1,136
1040 PERSONNEL	453.00	2.8811	1,780		1,780		1,780
1073 MAINTENANCE	15.00	0.0954	59		59		59
1101 INSURANCE	26.00	0.1654	102		102		102
1108 IT	604.00	3.8415	2,373		2,373		2,373
1011 BRD OF SUPV	458.00	2.9129	1,800		1,800	54	1,854
1023 ASSESSOR	1,245.00	7.9183	4,892		4,892	147	5,039
1051 ELECTIONS	497.00	3.1610	1,953		1,953	59	2,012
2008 DA SRVP/GRT	9.00	0.0572	35		35	1	36
2014 GRAND JURY	18.00	0.1145	71		71	2	73
2016 DIST ATTN	311.00	1.9780	1,222		1,222	37	1,259
2017 CHILD SUPP 00125	596.00	3.7906	2,342		2,342	71	2,413
2021 SHERIFF	694.00	4.4139	2,727		2,727	82	2,809
2035 PROBATION	510.00	3.2437	2,004		2,004	60	2,064
2036 VICTIM WITN	32.00	0.2035	126		126	4	130
2059 AG ADM SERV	168.00	1.0685	660		660	20	680
2060 AG COMM.	312.00	1.9844	1,226		1,226	37	1,263
2070 CLERK/RECOR	893.00	5.6796	3,509		3,509	106	3,615
2076 PLANN/BLDG	476.00	3.0274	1,870		1,870	56	1,926
2081 OES	21.00	0.1336	83		83	2	85
4011 SUBST ABUSE 106	304.00	1.9335	1,194		1,194	36	1,230
4012 HEALTH 108	777.00	4.9418	3,053		3,053	92	3,145
4013 MNTH HLTH 106	1,508.00	9.5909	5,922		5,922	179	6,101
4015 AIR POLLUT 130	18.00	0.1145	71		71	2	73
4019 ENVIR HLTH 108	164.00	1.0431	644		644	19	663

COLUSA COUNTY
Schedule 14 - 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
5010 DHHS ADMIN 108	1,203.00	7.6512	4,727		4,727	142	4,869
5011 WELFARE 108	1,395.00	8.8724	5,481		5,481	165	5,646
5051 VET SERV	79.00	0.5024	310		310	9	319
5061 SR CITIZENS	133.00	0.8459	523		523	16	539
6021 LIBRARY	430.00	2.7348	1,690		1,690	51	1,741
6022 ADULT LIT	85.00	0.5406	334		334	10	344
6031 AG EXTENS	98.00	0.6233	385		385	12	397
110 PUBLIC WORKS 3010	244.00	1.5519	959		959	29	988
156 MIGRANT HSE 1075	66.00	0.4198	259		259	8	267
493 TRANSIT AGN 4002	31.00	0.1972	122		122	4	126
878 IHSS PUB AU 7526	1.00	0.0064	4		4		4
OUTSIDE AGENCIES	4.00	0.0254	16		16		16
SubTotal	15,723.00	100.0000	61,778		61,778	1,512	63,290
Total	15,723.00	100.0000	61,778		61,778	1,512	63,290

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	8,765	1,616	1,580	3,298	0	2,271
1022 TREASURER	7,625	848	518	4,023	0	2,236
1026 REV/RECOVER	3,231	651	0	973	0	1,607
1031 CNTY CNSL	2,651	1,242	42	231	0	1,136
1040 PERSONNEL	4,970	1,419	1,092	679	0	1,780
1073 MAINTENANCE	296	237	0	0	0	59
1074 CUSTODIAN	99	99	0	0	0	0
1101 INSURANCE	990	513	359	16	0	102
1108 IT	3,557	1,183	1	0	0	2,373
201 CNTRL SERV	2,009	1,321	678	10	0	0
1011 BRD OF SUPV	3,548	1,178	0	516	0	1,854
1023 ASSESSOR	10,377	1,219	549	3,570	0	5,039
1051 ELECTIONS	9,845	1,300	5,753	780	0	2,012
2008 DA SRVP/GRT	320	284	0	0	0	36
2014 GRAND JURY	73	0	0	0	0	73
2016 DIST ATTNV	5,089	3,148	11	671	0	1,259
20161 DA WEL/INV	366	366	0	0	0	0
20162 DA IND/GAM 2258	325	325	0	0	0	0
2017 CHILD SUPP 00125	4,137	366	0	1,358	0	2,413
2019 PUBL DEFEND	88	61	27	0	0	0
2020 COMMUNICTNS	224	224	0	0	0	0
2021 SHERIFF	6,245	3,433	3	0	0	2,809
20211 SO BAILIFF	102	102	0	0	0	0
2031 JAIL	853	853	0	0	0	0
2035 PROBATION	6,237	3,006	386	781	0	2,064
2036 VICTIM WITN	1,003	813	0	60	0	130
20363 YOUTH OFFEND GNT	1,969	1,848	121	0	0	0
2059 AG ADM SERV	1,573	893	0	0	0	680
2060 AG COMM	3,038	1,320	0	455	0	1,263
2070 CLERK/RECOR	6,284	1,380	176	1,113	0	3,615
2076 PLANN/BLDG	4,136	751	611	848	0	1,926
2077 ANIMAL CTRL	21	21	0	0	0	0
2081 OES	106	21	0	0	0	85
20811 HOME SECUR	81	81	0	0	0	0
4010 BH ADMIN SV 106	264	264	0	0	0	0
4011 SUBST ABUSE 106	1,352	122	0	0	0	1,230

COLUSA COUNTY

Schedule .5 - Allocation Summary
For Department 201 CNTRL SERV

Receiving Department	Total	SERVICE & SUPPLIES	COPIER	POSTAGE	DEPTS PURCHASES	SPECIAL PURCHASES
4012 HEALTH 108	5,801	1,117	505	1,034	0	3,145
4013 MNTH HLTH 106	9,169	2,498	78	492	0	6,101
40131 MH SERV FND 2936	1,674	386	0	1,288	0	0
40135 MHSA 2941	21	21	0	0	0	0
4015 AIR POLLUT 130	1,172	589	0	510	0	73
4019 ENVIR HLTH 108	1,610	548	127	272	0	663
5010 DHHS ADMIN 108	5,534	609	18	38	0	4,869
5011 WELFARE 108	14,248	2,599	0	6,003	0	5,646
5051 VET SERV	687	345	0	23	0	319
5061 SR CITIZENS	560	21	0	0	0	539
6021 LIBRARY	7,695	5,212	128	614	0	1,741
6022 ADULT LIT	469	81	0	44	0	344
6031 AG EXTENS	437	40	0	0	0	397
110 PUBLIC WORKS 3010	1,313	325	0	0	0	988
151 FISH/GAME 2078	683	487	95	101	0	0
156 MIGRANT HSE 1075	944	671	0	6	0	267
447 SOLID WASTE 4000	21	21	0	0	0	0
468 AIRPORT 4001	1,156	995	0	161	0	0
491 LOC TRAN PL 4022	21	21	0	0	0	0
493 TRANSIT AGN 4002	166	40	0	0	0	126
878 IHSS PUB AU 7526	132	21	0	107	0	4
OUTSIDE AGENCIES	138	122	0	0	0	16
Direct Billed	0	0	0	0	0	0
Total	155,500	49,277	12,858	30,075	0	63,290