

COUNTY OF COLUSA

2014-2015 COST ALLOCATION PLAN
PER OMB A87

BASED ON 2012-2013 ACTUAL COST

RUN DATE 02/24/2014

COUNTY OF COLUSA

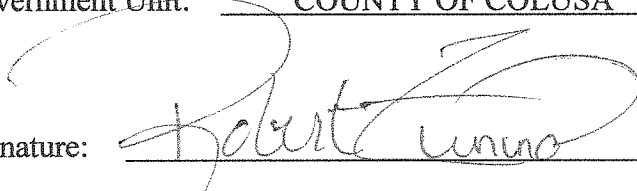
CERTIFICATE OF COST ALLOCATION PLAN

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

- (1) All costs included in this proposal dated February 24, 2014 to establish cost allocations or billings for the 2014-2015 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: February 24, 2014

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COLUSA COUNTY
Allocated Costs By Department

2014-2015 COST ALLOCATION

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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	9,671	10,717	2,693	0	0	283	0
EQUIPMENT USE	2,315	7,164	35,125	0	0	37	0
1021 AUDITOR	4,819	8,336	3,518	483	0	200	471
1022 TREASURER	2,140	2,992	3,511	351	0	200	468
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	33,493	418	0	0	305	0
1040 PERSONNEL	0	13,258	2,755	0	0	0	0
1073 MAINTENANCE	18,945	16,080	1,490	0	0	1,669	0
1074 CUSTODIAN	16,579	11,805	4,834	0	0	633	0
1101 INSURANCE	1,475	448	223	0	0	27	0
1108 IT	4,126	6,688	1,883	4	17	12	52
201 CNTRL SERV	2,293	6,429	6,864	22	0	0	0
Total Allocated	62,363	117,410	63,314	860	17	3,366	991
Roll Forward	(9,065)	24,154	1,379	752	(385)	1,405	236
Cost With Roll Forward	53,298	141,564	64,693	1,612	(368)	4,771	1,227
Adjustments	0	(7,425)	618	0	0	(960)	0
Proposed Costs	53,298	134,139	65,311	1,612	(368)	3,811	1,227

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	2008 DA SRVP/GRT	2012JUVJUSTCOMM	20131 JUD DIST	20132 SUP CRT	20133 CRT FAC	2014 GRAND JURY	2016 DIST ATTNV
BUILDING USE	0	0	36,397	16,789	1,091	0	0
EQUIPMENT USE	0	0	0	0	0	0	8,283
1021 AUDITOR	100	0	3,643	0	0	3,134	9,169
1022 TREASURER	0	0	1,521	0	0	3,578	5,434
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	3	0	0	0	0	589	2,002
1040 PERSONNEL	230	0	0	0	0	0	10,270
1073 MAINTENANCE	0	0	10,691	26,946	135	0	20
1074 CUSTODIAN	0	0	11,689	14,355	832	0	7,174
1101 INSURANCE	25	0	426	0	0	0	558
1108 IT	130	0	77	0	0	66	14,165
201 CNTRL SERV	0	0	22	0	0	295	3,553
Total Allocated	488	0	64,466	58,090	2,058	7,662	60,628
Roll Forward	(679)	0	(11,235)	25,987	(3,401)	6,091	3,561
Cost With Roll Forward	(191)	0	53,231	84,077	(1,343)	13,753	64,189
Adjustments	51	0	0	0	0	0	2,034
Proposed Costs	(140)	0	53,231	84,077	(1,343)	13,753	66,223

COLUSA COUNTY
Allocated Costs By Department

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	0	0	24,292	144,841
1021 AUDITOR	34	55	5,217	3	1,183	6,478	29,190
1022 TREASURER	0	51	3,427	0	1,405	1,956	11,720
1026 REV/RECOVER	0	0	0	0	15,403	0	230
1031 CNTY CNSL	0	0	496	0	1,638	153	31,568
1040 PERSONNEL	12	0	7,450	0	0	13,787	43,552
1073 MAINTENANCE	0	0	1,742	3,031	0	0	2,003
1074 CUSTODIAN	0	0	0	1,700	0	0	4,467
1101 INSURANCE	368	54	468	0	82	114	9,074
1108 IT	8	297	4,348	11	96	5,417	33,273
201 CNTRL SERV	0	22	3,633	0	1,898	289	3,632
Total Allocated	422	479	26,781	6,727	21,705	55,416	335,074
Roll Forward	(534)	(1,087)	(1,069)	315	(3,014)	2,962	(42,724)
Cost With Roll Forward	(112)	(608)	25,712	7,042	18,691	58,378	292,350
Adjustments	3	0	1,287	0	0	2,575	8,979
Proposed Costs	(109)	(608)	26,999	7,042	18,691	60,953	301,329

COLUSA COUNTY
Allocated Costs By Department

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Central Service Departments	20211 SO BAILIFF	20212 SO IND/GAM 2339	2031 JAIL	2033 JUV FAC	2035 PROBATION	20351 PROB IND/GM 2526	20352 LOCAL COMM CORRCTN 2528
BUILDING USE	0	0	63,179	0	23,403	0	0
EQUIPMENT USE	0	0	10,659	0	4,964	0	0
1021 AUDITOR	1,722	1,399	16,873	692	16,627	441	2,040
1022 TREASURER	451	586	8,626	652	6,219	0	2,792
1026 REV/RECOVER	0	0	0	0	50,115	0	0
1031 CNTY CNSL	38	30	7,024	0	19,549	11	0
1040 PERSONNEL	2,870	2,296	25,560	0	21,816	847	0
1073 MAINTENANCE	0	0	0	0	8,411	0	0
1074 CUSTODIAN	0	0	0	0	22,097	0	0
1101 INSURANCE	23	67	775	0	1,638	9	0
1108 IT	1,503	1,178	11,652	33	33,872	0	0
201 CNTRL SERV	22	0	376	0	6,904	0	1,327
Total Allocated	6,629	5,556	144,724	1,377	215,615	1,308	6,159
Roll Forward	(1,207)	1,293	(29,917)	102	37,075	1,304	0
Cost With Roll Forward	5,422	6,849	114,807	1,479	252,690	2,612	6,159
Adjustments	644	515	4,763	0	4,152	190	0
Proposed Costs	6,066	7,364	119,570	1,479	256,842	2,802	6,159

COLUSA COUNTY
Allocated Costs By Department

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Central Service Departments	20353 COMM CORR TN PRFRM INCENT 2531	2036 VICTIM WITN	20363 YOUTH OFFEND GNT	2050 FLD WTR CON	2059 AG ADM SERV	2060 AG COMM	2061 WTR MGT
BUILDING USE	0	0	0	0	0	54	0
EQUIPMENT USE	16,785	0	0	0	1,084	24,303	0
1021 AUDITOR	855	1,818	1,017	291	4,805	5,922	69
1022 TREASURER	1,121	2,073	568	200	2,742	3,394	151
1026 REV/RECOVER	0	35,402	0	0	0	0	0
1031 CNTY CNSL	0	280	16	0	72	14,736	158
1040 PERSONNEL	0	3,648	1,148	0	6,769	6,840	0
1073 MAINTENANCE	0	0	0	0	0	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 INSURANCE	0	10	39	0	45	533	0
1108 IT	0	826	674	20	11,648	3,623	0
201 CNTRL SERV	481	538	2,606	0	388	2,651	111
Total Allocated	19,242	44,595	6,068	511	27,553	62,056	489
Roll Forward	0	(9,778)	535	107	5,707	11,119	0
Cost With Roll Forward	19,242	34,817	6,603	618	33,260	73,175	489
Adjustments	0	283	257	0	1,220	1,480	0
Proposed Costs	19,242	35,100	6,860	618	34,480	74,655	489

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	2070 CLERK/RECOR	2071 CORONER	2076 PLANN/BLDG	2077 ANIMAL CTRL	2080 TRAPPER	2081 OES	20811 HOME SECUR
BUILDING USE	11,975	636	1,876	687	0	779	0
EQUIPMENT USE	6,917	1,103	1,153	551	0	19,849	0
1021 AUDITOR	6,532	2,042	4,692	3,162	80	1,463	307
1022 TREASURER	1,956	2,207	2,273	3,343	67	1,405	351
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	2,539	16	44,100	1,601	0	372	0
1040 PERSONNEL	5,259	1,148	6,231	2,445	0	1,248	0
1073 MAINTENANCE	5,163	0	15,803	0	0	0	0
1074 CUSTODIAN	17,689	0	10,773	0	0	0	0
1101 INSURANCE	141	14	1,378	326	0	21	0
1108 IT	12,435	724	9,136	1,954	3	757	72
201 CNTRL SERV	2,592	11	1,731	91	0	66	235
Total Allocated	73,198	7,901	99,146	14,160	150	25,960	965
Roll Forward	(9,701)	1,378	7,213	2,178	(7)	(4)	(425)
Cost With Roll Forward	63,497	9,279	106,359	16,338	143	25,956	540
Adjustments	1,133	257	(5,105)	515	0	280	0
Proposed Costs	64,630	9,536	101,254	16,853	143	26,236	540

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Allocated Costs By Department

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Central Service Departments	2083 PUBLIC ADMN	4010 BH ADMIN SV 106	4011 SUBST ABUSE 106	4012 HEALTH 108	4013 MNTH HLTH 106	40131 MH SERV FND 2936	40132 MHSA EDUC & TRAIN 2939
BUILDING USE	403	0	0	54	0	0	0
EQUIPMENT USE	3	0	0	0	0	0	0
1021 AUDITOR	211	9,053	6,029	14,102	44,412	5,316	120
1022 TREASURER	234	1,856	5,216	7,256	26,247	4,129	200
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	2,406	9,959	3,436	30,975	2,743	118
1040 PERSONNEL	35	8,531	5,520	16,750	54,167	0	0
1073 MAINTENANCE	174	0	389	17,574	10,240	0	0
1074 CUSTODIAN	648	0	0	44	0	0	0
1101 INSURANCE	3	3,838	293	356	3,971	0	0
1108 IT	69	2,445	2,101	5,946	57,624	633	38
201 CNTRL SERV	0	331	868	3,031	3,217	724	0
Total Allocated	1,780	28,460	30,375	68,549	230,853	13,545	476
Roll Forward	(216)	6,455	(20,071)	21,959	(13,609)	(326)	(445)
Cost With Roll Forward	1,564	34,915	10,304	90,508	217,244	13,219	31
Adjustments	8	17,660	7,685	(1,863)	32,748	2,380	0
Proposed Costs	1,572	52,575	17,989	88,645	249,992	15,599	31

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Central Service Departments	40133 MHSA 2940	40134 MHSA 2942	40135 MHSA 2941	40136 MHSA 2943	4015 AIR POLLUT 130	4019 ENVIR HLTH 108	4023 AMBULANCE 108
BUILDING USE	0	0	0	0	0	0	37
EQUIPMENT USE	0	0	0	0	1,500	0	0
1021 AUDITOR	292	158	218	67	3,361	4,351	549
1022 TREASURER	117	200	151	133	1,805	3,545	1,170
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	322	0	0	0	3,022	61	381
1040 PERSONNEL	0	0	0	0	5,117	4,637	0
1073 MAINTENANCE	0	0	0	0	0	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 INSURANCE	0	0	0	0	140	63	142
1108 IT	15	18	0	0	2,599	211	62
201 CNTRL SERV	0	0	0	0	925	854	0
Total Allocated	746	376	369	200	18,469	13,722	2,341
Roll Forward	287	(254)	0	0	2,042	(245)	732
Cost With Roll Forward	1,033	122	369	200	20,511	13,477	3,073
Adjustments	0	0	0	0	1,094	1,030	0
Proposed Costs	1,033	122	369	200	21,605	14,507	3,073

COLUSA COUNTY
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Central Service Departments	5010 DHHS ADMIN 108	5011 WELFARE 108	5032 INDG BURIAL	5033 SR NUTRITON 108	5041 JUV CRT WRD	5051 VET SERV	5061 SR CITIZENS
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	417	561
1021 AUDITOR	8,707	50,492	56	1,047	765	502	183
1022 TREASURER	4,581	14,444	117	1,187	568	735	184
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	15,843	51,178	0	3,465	0	254	0
1040 PERSONNEL	13,055	2,637	0	766	0	1,148	0
1073 MAINTENANCE	0	29,721	0	0	0	0	10,057
1074 CUSTODIAN	0	79	0	0	0	34	2,804
1101 INSURANCE	179	4,329	0	283	0	29	20
1108 IT	315	2,902	9	47	30	805	21
201 CNTRL SERV	1,078	15,272	0	177	11	991	11
Total Allocated	43,758	171,054	182	6,972	1,374	4,915	13,841
Roll Forward	8,818	28,433	(25)	4,074	693	(5,180)	8,363
Cost With Roll Forward	52,576	199,487	157	11,046	2,067	(265)	22,204
Adjustments	615	(6,150)	0	172	0	257	0
Proposed Costs	53,191	193,337	157	11,218	2,067	(8)	22,204

COLUSA COUNTY
Allocated Costs By Department

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Detail

Central Service Departments	6012 SUPT OF SCH	6021 LIBRARY	6022 ADULT LIT	6023 FAMILY LIT	6031 AG EXTENS	7032 COL VET	7033 MAX VET
BUILDING USE	0	28,395	718	0	211	1,185	1,488
EQUIPMENT USE	3	15,512	409	0	746	270	219
1021 AUDITOR	15	14,362	409	7	2,628	174	262
1022 TREASURER	0	7,172	752	17	1,738	401	384
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	1,766	0	0	873	0	0
1040 PERSONNEL	0	20,965	0	0	3,445	0	0
1073 MAINTENANCE	1,962	184,683	466	0	0	5,438	12,131
1074 CUSTODIAN	18,158	21,631	873	0	0	0	0
1101 INSURANCE	52	870	6	0	468	55	103
1108 IT	0	21,386	57	17	1,871	22	30
201 CNTRL SERV	0	8,880	247	44	0	0	0
Total Allocated	20,190	325,622	3,937	85	11,980	7,545	14,617
Roll Forward	4,748	192,055	440	(429)	(3,670)	3,894	11,755
Cost With Roll Forward	24,938	517,677	4,377	(344)	8,310	11,439	26,372
Adjustments	0	(64,251)	0	0	772	0	0
Proposed Costs	24,938	453,426	4,377	(344)	9,082	11,439	26,372

COLUSA COUNTY
Allocated Costs By Department

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Central Service Departments	7034 PRIN VET	7035 WMS VET	110 PUBLIC WORKS 3010	121 BLDG FUND 1080	151 FISH/GAME 2078	154 PARK REC 7011	156 MIGRANT HSE 1075
BUILDING USE	339	682	5,019	0	0	0	7,275
EQUIPMENT USE	72	100	0	0	0	0	0
1021 AUDITOR	1	167	37,222	359	203	58	4,283
1022 TREASURER	0	351	14,946	100	200	0	3,394
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	26,566	0	4,001	0	(302)
1040 PERSONNEL	0	0	46,522	0	0	0	4,452
1073 MAINTENANCE	572	170	31,186	0	0	0	0
1074 CUSTODIAN	0	0	11,081	0	0	0	0
1101 INSURANCE	1	38	16,503	0	75	0	993
1108 IT	0	33	5,160	9	37	5	1,702
201 CNTRL SERV	0	0	390	0	427	0	1,231
Total Allocated	985	1,541	194,595	468	4,943	63	23,028
Roll Forward	(355)	(5,128)	(9,999)	(101)	3,398	(410)	196
Cost With Roll Forward	630	(3,587)	184,596	367	8,341	(347)	23,224
Adjustments	0	0	(7,789)	0	0	0	582
Proposed Costs	630	(3,587)	176,807	367	8,341	(347)	23,806

COLUSA COUNTY
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Central Service Departments	447 SOLID WASTE 4000	465 LOCAL TRNSP 4020	468 AIRPORT 4001	491 LOC TRAN PL 4022	493 TRANSIT AGN 4002	496 HISTOR RCRD 7427	8051 ABUSE CRIME 2796
BUILDING USE	297	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
1021 AUDITOR	2,534	1,151	2,833	592	12,739	0	0
1022 TREASURER	1,839	67	2,157	552	3,878	0	0
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	120	0	1,175	0	3,585	0	0
1040 PERSONNEL	1,238	0	1,328	0	832	0	0
1073 MAINTENANCE	1,752	0	0	0	0	0	0
1074 CUSTODIAN	663	0	0	0	0	0	0
1101 INSURANCE	870	0	371	0	1,483	0	0
1108 IT	113	2	199	50	1,891	4	0
201 CNTRL SERV	11	0	487	66	117	0	0
Total Allocated	9,437	1,220	8,550	1,260	24,525	4	0
Roll Forward	1,385	615	(3,158)	300	8,196	(83)	0
Cost With Roll Forward	10,822	1,835	5,392	1,560	32,721	(79)	0
Adjustments	(743)	0	257	0	0	0	0
Proposed Costs	10,079	1,835	5,649	1,560	32,721	(79)	0

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Central Service Departments	848 LAFCO 4060	878 IHSS PUB AU 7526	OUTSIDE AGENCIES	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE	0	0	14,644	267,413	0	0	267,413
EQUIPMENT USE	0	0	0	329,237	0	0	329,237
1021 AUDITOR	978	606	71,220	451,676	22,824	459,287	933,787
1022 TREASURER	870	635	46,498	239,957	0	28,558	268,515
1026 REV/RECOVER	0	0	0	101,150	0	0	101,150
1031 CNTY CNSL	0	350	19,056	342,560	41,185	73,354	457,099
1040 PERSONNEL	0	2,197	96	372,877	0	0	372,877
1073 MAINTENANCE	0	0	44,914	463,558	21,425	0	484,983
1074 CUSTODIAN	0	0	136	180,778	0	0	180,778
1101 INSURANCE	0	0	286	54,181	0	0	54,181
1108 IT	136	57	4,037	273,488	0	22,564	296,052
201 CNTRL SERV	11	161	44	88,688	0	0	88,688
Total Allocated	1,995	4,006	200,931	3,165,563	85,434	583,763	3,834,760
Roll Forward	140	2,509	71,255	329,659	0	0	329,659
Cost With Roll Forward	2,135	6,515	272,186	3,495,222	85,434	583,763	4,164,419
Adjustments	0	0	(16,450)	(14,240)	0	0	(14,240)
Proposed Costs	2,135	6,515	255,736	3,480,982	85,434	583,763	4,150,179

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Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2015	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
1011 BRD OF SUPV	62,363	71,428	(9,065)	53,298	0	53,298
1023 ASSESSOR	117,410	93,256	24,154	141,564	(7,425)	134,139
1051 ELECTIONS	63,314	61,935	1,379	64,693	618	65,311
1092 ADVERTISING	860	108	752	1,612	0	1,612
1103 EE_BENEFITS	17	402	(385)	(368)	0	(368)
1106 SURVERYOR	3,366	1,961	1,405	4,771	(960)	3,811
1107 REFUNDS	991	755	236	1,227	0	1,227
2008 DA SRVP/GRT	488	1,167	(679)	(191)	51	(140)
2012JUVJUSTCOMM	0	NA	NA	0	0	0
20131 JUD DIST	64,466	75,701	(11,235)	53,231	0	53,231
20132 SUP CRT	58,090	32,103	25,987	84,077	0	84,077
20133 CRT FAC	2,058	5,459	(3,401)	(1,343)	0	(1,343)
2014 GRAND JURY	7,662	1,571	6,091	13,753	0	13,753
2016 DIST ATTN	60,628	57,067	3,561	64,189	2,034	66,223
20161 DA WEL/INV	422	956	(534)	(112)	3	(109)
20162 DA IND/GAM 2258	479	1,566	(1,087)	(608)	0	(608)
2017 CHILD SUPP 00125	26,781	27,850	(1,069)	25,712	1,287	26,999
2018 LAW LIBRARY	6,727	6,412	315	7,042	0	7,042
2019 PUBL DEFEND	21,705	24,719	(3,014)	18,691	0	18,691
2020 COMMUNICTNS	55,416	52,454	2,962	58,378	2,575	60,953
2021 SHERIFF	335,074	377,798	(42,724)	292,350	8,979	301,329
20211 SO BAILIFF	6,629	7,836	(1,207)	5,422	644	6,066
20212 SO IND/GAM 2339	5,556	4,263	1,293	6,849	515	7,364
2031 JAIL	144,724	174,641	(29,917)	114,807	4,763	119,570
2033 JUV FAC	1,377	1,275	102	1,479	0	1,479
2035 PROBATION	215,615	178,540	37,075	252,690	4,152	256,842
20351 PROB IND/GM 2526	1,308	4	1,304	2,612	190	2,802
20352 LOCAL COMM CORRCTN 2528	6,159	NA	NA	6,159	0	6,159
20353 COMM CORRTN PRFRM	19,242	NA	NA	19,242	0	19,242
2036 VICTIM WITN	44,595	54,373	(9,778)	34,817	283	35,100
20363 YOUTH OFFEND GNT	6,068	5,533	535	6,603	257	6,860
2050 FLD WTR CON	511	404	107	618	0	618
2059 AG ADM SERV	27,553	21,846	5,707	33,260	1,220	34,480
2060 AG COMM	62,056	50,937	11,119	73,175	1,480	74,655
2061 WTR MGT	489	NA	NA	489	0	489
2070 CLERK/RECOR	73,198	82,899	(9,701)	63,497	1,133	64,630

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Receiving Departments	Final Costs Fiscal 2015	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
2071 CORONER	7,901	6,523	1,378	9,279	257	9,536
2076 PLANN/BLDG	99,146	91,933	7,213	106,359	(5,105)	101,254
2077 ANIMAL CTRL	14,160	11,982	2,178	16,338	515	16,853
2080 TRAPPER	150	157	(7)	143	0	143
2081 OES	25,960	25,964	(4)	25,956	280	26,236
20811 HOME SECUR	965	1,390	(425)	540	0	540
2083 PUBLIC ADMN	1,780	1,996	(216)	1,564	8	1,572
4010 BH ADMIN SV 106	28,460	22,005	6,455	34,915	17,660	52,575
4011 SUBST ABUSE 106	30,375	50,446	(20,071)	10,304	7,685	17,989
4012 HEALTH 108	68,549	46,590	21,959	90,508	(1,863)	88,645
4013 MNTH HLTH 106	230,853	244,462	(13,609)	217,244	32,748	249,992
40131 MH SERV FND 2936	13,545	13,871	(326)	13,219	2,380	15,599
40132 MHSA EDUC & TRAIN 2939	476	921	(445)	31	0	31
40133 MHSA 2940	746	459	287	1,033	0	1,033
40134 MHSA 2942	376	630	(254)	122	0	122
40135 MHSA 2941	369	NA	NA	369	0	369
40136 MHSA 2943	200	NA	NA	200	0	200
4015 AIR POLLUT 130	18,469	16,427	2,042	20,511	1,094	21,605
4019 ENVIR HLTH 108	13,722	13,967	(245)	13,477	1,030	14,507
4023 AMBULANCE 108	2,341	1,609	732	3,073	0	3,073
5010 DHHS ADMIN 108	43,758	34,940	8,818	52,576	615	53,191
5011 WELFARE 108	171,054	142,621	28,433	199,487	(6,150)	193,337
5032 INDG BURIAL	182	207	(25)	157	0	157
5033 SR NUTRITON 108	6,972	2,898	4,074	11,046	172	11,218
5041 JUV CRT WRD	1,374	681	693	2,067	0	2,067
5051 VET SERV	4,915	10,095	(5,180)	(265)	257	(8)
5061 SR CITIZENS	13,841	5,478	8,363	22,204	0	22,204
6012 SUPT OF SCH	20,190	15,442	4,748	24,938	0	24,938
6021 LIBRARY	325,622	133,567	192,055	517,677	(64,251)	453,426
6022 ADULT LIT	3,937	3,497	440	4,377	0	4,377
6023 FAMILY LIT	85	514	(429)	(344)	0	(344)
6031 AG EXTENS	11,980	15,650	(3,670)	8,310	772	9,082
7032 COL VET	7,545	3,651	3,894	11,439	0	11,439
7033 MAX VET	14,617	2,862	11,755	26,372	0	26,372
7034 PRIN VET	985	1,340	(355)	630	0	630
7035 WMS VET	1,541	6,669	(5,128)	(3,587)	0	(3,587)



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Fixed Costs Proposed

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Receiving Departments	Final Costs Fiscal 2015	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
110 PUBLIC WORKS 3010	194,595	204,594	(9,999)	184,596	(7,789)	176,807
121 BLDG FUND 1080	468	569	(101)	367	0	367
151 FISH/GAME 2078	4,943	1,545	3,398	8,341	0	8,341
154 PARK REC 7011	63	473	(410)	(347)	0	(347)
156 MIGRANT HSE 1075	23,028	22,832	196	23,224	582	23,806
447 SOLID WASTE 4000	9,437	8,052	1,385	10,822	(743)	10,079
465 LOCAL TRNSP 4020	1,220	605	615	1,835	0	1,835
468 AIRPORT 4001	8,550	11,708	(3,158)	5,392	257	5,649
491 LOC TRAN PL 4022	1,260	960	300	1,560	0	1,560
493 TRANSIT AGN 4002	24,525	16,329	8,196	32,721	0	32,721
496 HISTOR RCRD 7427	4	87	(83)	(79)	0	(79)
8051 ABUSE CRIME 2796	0	NA	NA	0	0	0
848 LAFCO 4060	1,995	1,855	140	2,135	0	2,135
878 IHSS PUB AU 7526	4,006	1,497	2,509	6,515	0	6,515
OUTSIDE AGENCIES	200,931	129,676	71,255	272,186	(16,450)	255,736
SubTotal	3,165,563	2,809,445	329,659	3,495,222	(14,240)	3,480,982
Direct Billed	85,434					85,434
Unallocated	583,763					583,763
Total	3,834,760					4,150,179

COLUSA COUNTY
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Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE	305,106	0	
EQUIPMENT USE	370,410	0	
1021 AUDITOR	939,811	(91,929)	
1022 TREASURER	476,286	(218,570)	
1026 REV/RECOVER	86,403	(1,403)	
1031 CNTY CNSL	665,701	(213,734)	
1040 PERSONNEL	589,887	(228,987)	
1073 MAINTENANCE	575,824	(71,375)	
1074 CUSTODIAN	221,860	0	
1101 INSURANCE	200,003	(163,797)	
1108 IT	326,884	(8,362)	
201 CNTRL SERV	469,444	(394,702)	
1011 BRD OF SUPV			62,363
1023 ASSESSOR			117,410
1051 ELECTIONS			63,314
1092 ADVERTISING			860
1103 EE_BENEFITS			17
1106 SURVERYOR			3,366
1107 REFUNDS			991
2008 DA SRVP/GRT			488
2012JUVJUSTCOMM			0
20131 JUD DIST			64,466
20132 SUP CRT			58,090
20133 CRT FAC			2,058
2014 GRAND JURY			7,662
2016 DIST ATTNY			60,628
20161 DA WEL/INV			422
20162 DA IND/GAM 2258			479
2017 CHILD SUPP 00125			26,781
2018 LAW LIBRARY			6,727
2019 PUBL DEFEND			21,705
2020 COMMUNICTNS			55,416
2021 SHERIFF			335,074
20211 SO BAILIFF			6,629
20212 SO IND/GAM 2339			5,556
2031 JAIL			144,724
2033 JUV FAC			1,377
2035 PROBATION			215,615

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Department	Total Expenditures	Cost Adjustments	Total Allocated
20351 PROB IND/GM 2526			1,308
20352 LOCAL COMM CORRCTN 2528			6,159
20353 COMM CORRRTN PRFRM INCENT 2531			19,242
2036 VICTIM WITN			44,595
20363 YOUTH OFFEND GNT			6,068
2050 FLD WTR CON			511
2059 AG ADM SERV			27,553
2060 AG COMM			62,056
2061 WTR MGT			489
2070 CLERK/RECOR			73,198
2071 CORONER			7,901
2076 PLANN/BLDG			99,146
2077 ANIMAL CTRL			14,160
2080 TRAPPER			150
2081 OES			25,960
20811 HOME SECUR			965
2083 PUBLIC ADMN			1,780
4010 BH ADMIN SV 106			28,460
4011 SUBST ABUSE 106			30,375
4012 HEALTH 108			68,549
4013 MNTH HLTH 106			230,853
40131 MH SERV FND 2936			13,545
40132 MHSA EDUC & TRAIN 2939			476
40133 MHSA 2940			746
40134 MHSA 2942			376
40135 MHSA 2941			369
40136 MHSA 2943			200
4015 AIR POLLUT 130			18,469
4019 ENVIR HLTH 108			13,722
4023 AMBULANCE 108			2,341
5010 DHHS ADMIN 108			43,758
5011 WELFARE 108			171,054
5032 INDG BURIAL			182
5033 SR NUTRITON 108			6,972
5041 JUV CRT WRD			1,374
5051 VET SERV			4,915
5061 SR CITIZENS			13,841
6012 SUPT OF SCH			20,190
6021 LIBRARY			325,622

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Department	Total Expenditures	Cost Adjustments	Total Allocated	
6022 ADULT LIT			3,937	
6023 FAMILY LIT			85	
6031 AG EXTENS			11,980	
7032 COL VET			7,545	
7033 MAX VET			14,617	
7034 PRIN VET			985	
7035 WMS VET			1,541	
110 PUBLIC WORKS 3010			194,595	
121 BLDG FUND 1080			468	
151 FISH/GAME 2078			4,943	
154 PARK REC 7011			63	
156 MIGRANT HSE 1075			23,028	
447 SOLID WASTE 4000			9,437	
465 LOCAL TRNSP 4020			1,220	
468 AIRPORT 4001			8,550	
491 LOC TRAN PL 4022			1,260	
493 TRANSIT AGN 4002			24,525	
496 HISTOR RCRD 7427			4	
8051 ABUSE CRIME 2796			0	
848 LAFCO 4060			1,995	
878 IHSS PUB AU 7526			4,006	
OUTSIDE AGENCIES			200,931	
Direct Billed Total			85,434	
Unallocated Total			583,763	
Totals	<u>5,227,619</u>	<u>(1,392,859)</u>	<u>3,834,760</u>	Deviation 0

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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	(305,106)	0	0	0	0	0	0
EQUIPMENT USE	0	(370,410)	0	0	0	0	0
1021 AUDITOR	8,966	4,506	(983,527)	20,300	0	26,540	15,666
1022 TREASURER	4,177	1,587	12,355	(306,903)	0	3,027	4,070
1026 REV/RECOVER	5,411	578	1,441	1,554	(101,150)	119	1,059
1031 CNTY CNSL	2,626	1,419	3,798	2,408	0	(509,754)	6,883
1040 PERSONNEL	4,740	1,028	3,934	1,989	0	19,871	(417,726)
1073 MAINTENANCE	1,249	20,276	6,192	4,013	0	47	4,788
1074 CUSTODIAN	3,406	3,217	3,951	1,454	0	32	2,928
1101 INSURANCE	532	0	8,065	1,655	0	764	2,726
1108 IT	2,106	6,383	2,404	919	0	656	3,502
201 CNTRL SERV	4,480	2,179	7,600	4,096	0	1,599	3,227
1011 BRD OF SUPV	9,671	2,315	4,819	2,140	0	0	0
1023 ASSESSOR	10,717	7,164	8,336	2,992	0	33,493	13,258
1051 ELECTIONS	2,693	35,125	3,518	3,511	0	418	2,755
1092 ADVERTISING	0	0	483	351	0	0	0
1103 EE_BENEFITS	0	0	0	0	0	0	0
1106 SURVERYOR	283	37	200	200	0	305	0
1107 REFUNDS	0	0	471	468	0	0	0
2008 DA SRVP/GRT	0	0	100	0	0	3	230
2012JUVJUSTCOMM	0	0	0	0	0	0	0
20131 JUD DIST	36,397	0	3,643	1,521	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	3,134	3,578	0	589	0
2016 DIST ATTN	0	8,283	9,169	5,434	0	2,002	10,270
20161 DA WEL/INV	0	0	34	0	0	0	12
20162 DA IND/GAM 2258	0	0	55	51	0	0	0
2017 CHILD SUPP 00125	0	0	5,217	3,427	0	496	7,450
2018 LAW LIBRARY	1,982	0	3	0	0	0	0
2019 PUBL DEFEND	0	0	1,183	1,405	15,403	1,638	0
2020 COMMUNICTNS	2,930	24,292	6,478	1,956	0	153	13,787
2021 SHERIFF	21,524	144,841	29,190	11,720	230	31,568	43,552
20211 SO BAILIFF	0	0	1,722	451	0	38	2,870
20212 SO IND/GAM 2339	0	0	1,399	586	0	30	2,296
2031 JAIL	63,179	10,659	16,873	8,626	0	7,024	25,560
2033 JUV FAC	0	0	692	652	0	0	0
2035 PROBATION	23,403	4,964	16,627	6,219	50,115	19,549	21,816

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Department	BUILDING USE	EQUIPMENT USE	1021 AUDITOR	1022 TREASURER	1026 REV/RECOVER	1031 CNTY CNSL	1040 PERSONNEL
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
20351 PROB IND/GM 2526	0	0	441	0	0	11	847
20352 LOCAL COMM	0	0	2,040	2,792	0	0	0
20353 COMM CORRRTN	0	16,785	855	1,121	0	0	0
2036 VICTIM WITN	0	0	1,818	2,073	35,402	280	3,648
20363 YOUTH OFFEND GNT	0	0	1,017	568	0	16	1,148
2050 FLD WTR CON	0	0	291	200	0	0	0
2059 AG ADM SERV	0	1,084	4,805	2,742	0	72	6,769
2060 AG COMM	54	24,303	5,922	3,394	0	14,736	6,840
2061 WTR MGT	0	0	69	151	0	158	0
2070 CLERK/RECOR	11,975	6,917	6,532	1,956	0	2,539	5,259
2071 CORONER	636	1,103	2,042	2,207	0	16	1,148
2076 PLANN/BLDG	1,876	1,153	4,692	2,273	0	44,100	6,231
2077 ANIMAL CTRL	687	551	3,162	3,343	0	1,601	2,445
2080 TRAPPER	0	0	80	67	0	0	0
2081 OES	779	19,849	1,463	1,405	0	372	1,248
20811 HOME SECUR	0	0	307	351	0	0	0
2083 PUBLIC ADMN	403	3	211	234	0	0	35
4010 BH ADMIN SV 106	0	0	9,053	1,856	0	2,406	8,531
4011 SUBST ABUSE 106	0	0	6,029	5,216	0	9,959	5,520
4012 HEALTH 108	54	0	14,102	7,256	0	3,436	16,750
4013 MNTH HLTH 106	0	0	44,412	26,247	0	30,975	54,167
40131 MH SERV FND 2936	0	0	5,316	4,129	0	2,743	0
40132 MHSA EDUC & TRAIN	0	0	120	200	0	118	0
40133 MHSA 2940	0	0	292	117	0	322	0
40134 MHSA 2942	0	0	158	200	0	0	0
40135 MHSA 2941	0	0	218	151	0	0	0
40136 MHSA 2943	0	0	67	133	0	0	0
4015 AIR POLLUT 130	0	1,500	3,361	1,805	0	3,022	5,117
4019 ENVIR HLTH 108	0	0	4,351	3,545	0	61	4,637
4023 AMBULANCE 108	37	0	549	1,170	0	381	0
5010 DHHS ADMIN 108	0	0	8,707	4,581	0	15,843	13,055
5011 WELFARE 108	0	0	50,492	14,444	0	51,178	2,637
5032 INDG BURIAL	0	0	56	117	0	0	0
5033 SR NUTRITON 108	0	0	1,047	1,187	0	3,465	766
5041 JUV CRT WRD	0	0	765	568	0	0	0
5051 VET SERV	0	417	502	735	0	254	1,148
5061 SR CITIZENS	0	561	183	184	0	0	0
6012 SUPT OF SCH	0	3	15	0	0	0	0

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Schedule D.002

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COLUSA COUNTY
Detail Of Allocated Costs

2014-2015 COST ALLOCATION

2015

Version 10.0013-1

Detail

Department	BUILDING USE	EQUIPMENT USE	1021 AUDITOR	1022 TREASURER	1026 REV/RECOVER	1031 CNTY CNSL	1040 PERSONNEL
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
6021 LIBRARY	28,395	15,512	14,362	7,172	0	1,766	20,965
6022 ADULT LIT	718	409	409	752	0	0	0
6023 FAMILY LIT	0	0	7	17	0	0	0
6031 AG EXTENS	211	746	2,628	1,738	0	873	3,445
7032 COL VET	1,185	270	174	401	0	0	0
7033 MAX VET	1,488	219	262	384	0	0	0
7034 PRIN VET	339	72	1	0	0	0	0
7035 WMS VET	682	100	167	351	0	0	0
110 PUBLIC WORKS 3010	5,019	0	37,222	14,946	0	26,566	46,522
121 BLDG FUND 1080	0	0	359	100	0	0	0
151 FISH/GAME 2078	0	0	203	200	0	4,001	0
154 PARK REC 7011	0	0	58	0	0	0	0
156 MIGRANT HSE 1075	7,275	0	4,283	3,394	0	(302)	4,452
447 SOLID WASTE 4000	297	0	2,534	1,839	0	120	1,238
465 LOCAL TRNSP 4020	0	0	1,151	67	0	0	0
468 AIRPORT 4001	0	0	2,833	2,157	0	1,175	1,328
491 LOC TRAN PL 4022	0	0	592	552	0	0	0
493 TRANSIT AGN 4002	0	0	12,739	3,878	0	3,585	832
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	978	870	0	0	0
878 IHSS PUB AU 7526	0	0	606	635	0	350	2,197
OUTSIDE AGENCIES	14,644	0	71,220	46,498	0	19,056	96
Direct Billings	0	0	22,824	0	0	41,185	0
Unallocated	0	0	459,287	28,558	0	73,354	0
Total	0	0	0	0	0	0	0

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COLUSA COUNTY
Detail Of Allocated Costs

Department

	1073 MAINTENANCE	1074 CUSTODIAN	1101 INSURANCE	1108 IT	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	17,754	15,891	160	18,905	6,957	0
1022 TREASURER	3,733	6,836	313	5,960	7,129	0
1026 REV/RECOVER	1,265	1,817	46	1,658	1,202	0
1031 CNTY CNSL	18,803	10,228	2,068	8,702	852	0
1040 PERSONNEL	8,497	6,166	44	6,115	4,442	0
1073 MAINTENANCE	(553,898)	8,738	1,264	2,820	62	0
1074 CUSTODIAN	2,726	(241,552)	95	1,862	21	0
1101 INSURANCE	5,643	943	(58,325)	1,242	549	0
1108 IT	5,797	4,344	70	(345,529)	826	0
201 CNTRL SERV	4,697	5,811	84	2,213	(110,728)	0
1011 BRD OF SUPV	18,945	16,579	1,475	4,126	2,293	62,363
1023 ASSESSOR	16,080	11,805	448	6,688	6,429	117,410
1051 ELECTIONS	1,490	4,834	223	1,883	6,864	63,314
1092 ADVERTISING	0	0	0	4	22	860
1103 EE_BENEFITS	0	0	0	17	0	17
1106 SURVERYOR	1,669	633	27	12	0	3,366
1107 REFUNDS	0	0	0	52	0	991
2008 DA SRVP/GRT	0	0	25	130	0	488
2012JUVJUSTCOMM	0	0	0	0	0	0
20131 JUD DIST	10,691	11,689	426	77	22	64,466
20132 SUP CRT	26,946	14,355	0	0	0	58,090
20133 CRT FAC	135	832	0	0	0	2,058
2014 GRAND JURY	0	0	0	66	295	7,662
2016 DIST ATTN	20	7,174	558	14,165	3,553	60,628
20161 DA WEL/INV	0	0	368	8	0	422
20162 DA IND/GAM 2258	0	0	54	297	22	479
2017 CHILD SUPP 00125	1,742	0	468	4,348	3,633	26,781
2018 LAW LIBRARY	3,031	1,700	0	11	0	6,727
2019 PUBL DEFEND	0	0	82	96	1,898	21,705
2020 COMMUNICTNS	0	0	114	5,417	289	55,416
2021 SHERIFF	2,003	4,467	9,074	33,273	3,632	335,074
20211 SO BAILIFF	0	0	23	1,503	22	6,629
20212 SO IND/GAM 2339	0	0	67	1,178	0	5,556
2031 JAIL	0	0	775	11,652	376	144,724
2033 JUV FAC	0	0	0	33	0	1,377
2035 PROBATION	8,411	22,097	1,638	33,872	6,904	215,615

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COLUSA COUNTY
Detail Of Allocated Costs

2014-2015 COST ALLOCATION
 2015 Version 10.0013-1
 Detail

Department	1073 MAINTENANCE 8.5	1074 CUSTODIAN 9.5	1101 INSURANCE 10.5	1108 IT 11.5	201 CNTRL SERV 12.5	Total Plan Allocated
20351 PROB IND/GM 2526	0	0	9	0	0	1,308
20352 LOCAL COMM	0	0	0	0	1,327	6,159
20353 COMM CORRRTN	0	0	0	0	481	19,242
2036 VICTIM WITN	0	0	10	826	538	44,595
20363 YOUTH OFFEND GNT	0	0	39	674	2,606	6,068
2050 FLD WTR CON	0	0	0	20	0	511
2059 AG ADM SERV	0	0	45	11,648	388	27,553
2060 AG COMM	0	0	533	3,623	2,651	62,056
2061 WTR MGT	0	0	0	0	111	489
2070 CLERK/RECOR	5,163	17,689	141	12,435	2,592	73,198
2071 CORONER	0	0	14	724	11	7,901
2076 PLANN/BLDG	15,803	10,773	1,378	9,136	1,731	99,146
2077 ANIMAL CTRL	0	0	326	1,954	91	14,160
2080 TRAPPER	0	0	0	3	0	150
2081 OES	0	0	21	757	66	25,960
20811 HOME SECUR	0	0	0	72	235	965
2083 PUBLIC ADMN	174	648	3	69	0	1,780
4010 BH ADMIN SV 106	0	0	3,838	2,445	331	28,460
4011 SUBST ABUSE 106	389	0	293	2,101	868	30,375
4012 HEALTH 108	17,574	44	356	5,946	3,031	68,549
4013 MNTH HLTH 106	10,240	0	3,971	57,624	3,217	230,853
40131 MH SERV FND 2936	0	0	0	633	724	13,545
40132 MHSA EDUC & TRAIN	0	0	0	38	0	476
40133 MHSA 2940	0	0	0	15	0	746
40134 MHSA 2942	0	0	0	18	0	376
40135 MHSA 2941	0	0	0	0	0	369
40136 MHSA 2943	0	0	0	0	0	200
4015 AIR POLLUT 130	0	0	140	2,599	925	18,469
4019 ENVIR HLTH 108	0	0	63	211	854	13,722
4023 AMBULANCE 108	0	0	142	62	0	2,341
5010 DHHS ADMIN 108	0	0	179	315	1,078	43,758
5011 WELFARE 108	29,721	79	4,329	2,902	15,272	171,054
5032 INDG BURIAL	0	0	0	9	0	182
5033 SR NUTRITON 108	0	0	283	47	177	6,972
5041 JUV CRT WRD	0	0	0	30	11	1,374
5051 VET SERV	0	34	29	805	991	4,915
5061 SR CITIZENS	10,057	2,804	20	21	11	13,841
6012 SUPT OF SCH	1,962	18,158	52	0	0	20,190

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COLUSA COUNTY
Detail Of Allocated Costs

2014-2015 COST ALLOCATION
 2015 Version 10.0013-1
 Detail

Department	1073 MAINTENANCE 8.5	1074 CUSTODIAN 9.5	1101 INSURANCE 10.5	1108 IT 11.5	201 CNTRL SERV 12.5	Total Plan Allocated
6021 LIBRARY	184,683	21,631	870	21,386	8,880	325,622
6022 ADULT LIT	466	873	6	57	247	3,937
6023 FAMILY LIT	0	0	0	17	44	85
6031 AG EXTENS	0	0	468	1,871	0	11,980
7032 COL VET	5,438	0	55	22	0	7,545
7033 MAX VET	12,131	0	103	30	0	14,617
7034 PRIN VET	572	0	1	0	0	985
7035 WMS VET	170	0	38	33	0	1,541
110 PUBLIC WORKS 3010	31,186	11,081	16,503	5,160	390	194,595
121 BLDG FUND 1080	0	0	0	9	0	468
151 FISH/GAME 2078	0	0	75	37	427	4,943
154 PARK REC 7011	0	0	0	5	0	63
156 MIGRANT HSE 1075	0	0	993	1,702	1,231	23,028
447 SOLID WASTE 4000	1,752	663	870	113	11	9,437
465 LOCAL TRNSP 4020	0	0	0	2	0	1,220
468 AIRPORT 4001	0	0	371	199	487	8,550
491 LOC TRAN PL 4022	0	0	0	50	66	1,260
493 TRANSIT AGN 4002	0	0	1,483	1,891	117	24,525
496 HISTOR RCRD 7427	0	0	0	4	0	4
8051 ABUSE CRIME 2796	0	0	0	0	0	0
848 LAFCO 4060	0	0	0	136	11	1,995
878 IHSS PUB AU 7526	0	0	0	57	161	4,006
OUTSIDE AGENCIES	44,914	136	286	4,037	44	200,931
Direct Billings	21,425	0	0	0	0	85,434
Unallocated	0	0	0	22,564	0	583,763
Total	0	0	0	0	0	3,834,760

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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 OCCUPED 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 2012-2013 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.

In 2012-2013, 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 Williams Library in the amount of \$22,250.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	305,106			305,106
Total Allocated Additions:			0	0
Total To Be Allocated:	305,106	0		305,106

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	305,106	0	37,493	41,533	3,768
Departmental Totals					
Total Expenditures	305,106	0	37,493	41,533	3,768
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	305,106	0	37,493	41,533	3,768
Allocation Step 1					
1st Allocation	305,106	0	37,493	41,533	3,768
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 1000001 BUILDING USE					
Total Allocated	305,106	0	37,493	41,533	3,768



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

	COLUSA PLAZA	MUNI COURTHOUSE	JAIL	OTHER BUILDINGS
Other Expense & Cost				
BUILDING USE	10,047	64,998	82,107	65,160
Departmental Totals				
Total Expenditures	10,047	64,998	82,107	65,160
Deductions				
Total Deductions	0	0	0	0
Functional Cost	10,047	64,998	82,107	65,160
Allocation Step 1				
1st Allocation	10,047	64,998	82,107	65,160
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 1000001 BUILDING USE				
Total Allocated	10,047	64,998	82,107	65,160

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	11.8133	4,429		4,429		4,429
1022 TREASURER	943	11.1400	4,177		4,177		4,177
1026 REV/RECOVER	48	0.5670	213		213		213
1074 CUSTODIAN	769	9.0845	3,406		3,406		3,406
1101 INSURANCE	120	1.4176	532		532		532
1108 IT	48	0.5670	213		213		213
201 CNTRL SERV	638	7.5369	2,826		2,826		2,826
1011 BRD OF SUPV	1,224	14.4595	5,421		5,421		5,421
1023 ASSESSOR	272	3.2132	1,205		1,205		1,205
1051 ELECTIONS	608	7.1825	2,693		2,693		2,693
2070 CLERK/RECOR	2,704	31.9435	11,975		11,975		11,975
2083 PUBLIC ADMN	91	1.0750	403		403		403
SubTotal	8,465	100.0000	37,493		37,493		37,493
Total	8,465	100.0000	37,493		37,493		37,493

Allocation Basis: OCCUPIED SQUARE FEET PER DEPARTMENT

Allocation Source: ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT

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

2014-2015 COST ALLOCATION

2015

Version 10.0013-1

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 .4 - Detail Activity Allocations
For Department BUILDING USE

Activity - HIST CRTS 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 .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	5,198		5,198		5,198
20131 JUD DIST	5,630	55.9976	36,397		36,397		36,397
2035 PROBATION	3,620	36.0056	23,403		23,403		23,403
SubTotal	10,054	100.0000	64,998		64,998		64,998
Total	10,054	100.0000	64,998		64,998		64,998

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	0.3069	200		200		200
1073 MAINTENANCE	62,472	1.9175	1,249		1,249		1,249
201 CNTRL SERV	47,365	1.4538	947		947		947
2021 SHERIFF	342,510	10.5129	6,850		6,850		6,850
2060 AG COMM	2,725	0.0836	54		54		54
2071 CORONER	4,569	0.1402	91		91		91
2077 ANIMAL CTRL	34,351	1.0544	687		687		687
4012 HEALTH 108	2,724	0.0836	54		54		54
4023 AMBULANCE 108	1,847	0.0567	37		37		37
6021 LIBRARY	1,419,578	43.5722	28,395		28,395		28,395
6022 ADULT LIT	35,907	1.1021	718		718		718
6031 AG EXTENS	10,556	0.3240	211		211		211
7032 COL VET	59,233	1.8181	1,185		1,185		1,185
7033 MAX VET	74,396	2.2835	1,488		1,488		1,488
7034 PRIN VET	16,940	0.5200	339		339		339
7035 WMS VET	34,105	1.0468	682		682		682
110 PUBLIC WORKS 3010	2,725	0.0836	54		54		54
156 MIGRANT HSE 1075	363,774	11.1656	7,275		7,275		7,275
OUTSIDE AGENCIES	732,216	22.4745	14,644		14,644		14,644
SubTotal	3,257,993	100.0000	65,160		65,160		65,160
Total	3,257,993	100.0000	65,160		65,160		65,160

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	8,966	4,429	3,710	627	0	0	0
1022 TREASURER	4,177	4,177	0	0	0	0	0
1026 REV/RECOVER	5,411	213	0	0	0	5,198	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	3,406	3,406	0	0	0	0	0
1101 INSURANCE	532	532	0	0	0	0	0
1108 IT	2,106	213	550	1,343	0	0	0
201 CNTRL SERV	4,480	2,826	0	707	0	0	0
1011 BRD OF SUPV	9,671	5,421	4,250	0	0	0	0
1023 ASSESSOR	10,717	1,205	9,512	0	0	0	0
1051 ELECTIONS	2,693	2,693	0	0	0	0	0
1106 SURVERYOR	283	0	0	0	283	0	0
20131 JUD DIST	36,397	0	0	0	0	36,397	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	23,403	0	0	0	0	23,403	0
2060 AG COMM	54	0	0	0	0	0	0
2070 CLERK/RECOR	11,975	11,975	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	403	403	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	28,395	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



All Monetary Values Are \$ Dollars

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Report Output Prepared By COLUSA COUNTY

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	5,019	0	0	0	4,965	0	0
156 MIGRANT HSE 1075	7,275	0	0	0	0	0	0
447 SOLID WASTE 4000	297	0	0	0	297	0	0
OUTSIDE AGENCIES	14,644	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	305,106	37,493	41,533	3,768	10,047	64,998	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	54
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	28,395
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	54
156 MIGRANT HSE 1075	7,275
447 SOLID WASTE 4000	0
OUTSIDE AGENCIES	14,644
Direct Billed	0
Total	<u>65,160</u>

COLUSA COUNTY
Schedule 2.1 Narrative Description of 2012-2013 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 2012-2013. 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:	370,410			370,410
Total Allocated Additions:			0	0
Total To Be Allocated:	370,410	0		370,410

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	370,410	0	2,500	8,510	96,207
Departmental Totals					
Total Expenditures	370,410	0	2,500	8,510	96,207
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	370,410	0	2,500	8,510	96,207
Allocation Step 1					
1st Allocation	370,410	0	2,500	8,510	96,207
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 1000002 EQUIPMENT USE					
Total Allocated	370,410	0	2,500	8,510	96,207

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

OTHER EQUIP	
Other Expense & Cost	
EQUIPMENT USE ALLOW	263,193
Departmental Totals	
Total Expenditures	263,193
Deductions	
Total Deductions	0
Functional Cost	
Functional Cost	263,193
Allocation Step 1	
1st Allocation	263,193
Allocation Step 2	
2nd Allocation	0
Total For 1000002 EQUIPMENT USE	
Total Allocated	263,193



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

Activity - HEAVY TRUCKS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1074 CUSTODIAN	2,500	100.0000	2,500		2,500		2,500
SubTotal	2,500	100.0000	2,500		2,500		2,500
Total	2,500	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	100.0000	8,510		8,510		8,510
SubTotal	8,510	100.0000	8,510		8,510		8,510
Total	8,510	100.0000	8,510		8,510		8,510

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

Allocation Source: LIGHT TRUCK DEPRECIATION SCHEDULE

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

2014-2015 COST ALLOCATION
 2015 Version 10.0013-1

Activity - AUTOS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2021 SHERIFF	73,733	76.6399	73,733		73,733		73,733
20353 COMM CORR TN PRFRM INCENT	15,112	15.7078	15,112		15,112		15,112
2060 AG COMM	7,362	7.6523	7,362		7,362		7,362
SubTotal	96,207	100.0000	96,207		96,207		96,207
Total	96,207	100.0000	96,207		96,207		96,207

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	4,506	1.7121	4,506		4,506		4,506
1022 TREASURER	1,587	0.6030	1,587		1,587		1,587
1026 REV/RECOVER	578	0.2196	578		578		578
1031 CNTY CNSL	1,419	0.5391	1,419		1,419		1,419
1040 PERSONNEL	1,028	0.3906	1,028		1,028		1,028
1073 MAINTENANCE	20,276	7.7039	20,276		20,276		20,276
1074 CUSTODIAN	717	0.2724	717		717		717
1108 IT	6,383	2.4252	6,383		6,383		6,383
201 CNTRL SERV	2,179	0.8279	2,179		2,179		2,179
1011 BRD OF SUPV	2,315	0.8796	2,315		2,315		2,315
1023 ASSESSOR	7,164	2.7220	7,164		7,164		7,164
1051 ELECTIONS	35,125	13.3457	35,125		35,125		35,125
1106 SURVERYOR	37	0.0141	37		37		37
2016 DIST ATTNY	8,283	3.1471	8,283		8,283		8,283
2020 COMMUNICTNS	24,292	9.2297	24,292		24,292		24,292
2021 SHERIFF	71,108	27.0172	71,108		71,108		71,108
2031 JAIL	10,659	4.0499	10,659		10,659		10,659
2035 PROBATION	4,964	1.8861	4,964		4,964		4,964
20353 COMM CORR TN PRFRM INCENT	1,673	0.6357	1,673		1,673		1,673
2059 AG ADM SERV	1,084	0.4119	1,084		1,084		1,084
2060 AG COMM	8,431	3.2034	8,431		8,431		8,431
2070 CLERK/RECOR	6,917	2.6281	6,917		6,917		6,917
2071 CORONER	1,103	0.4191	1,103		1,103		1,103
2076 PLANN/BLDG	1,153	0.4381	1,153		1,153		1,153
2077 ANIMAL CTRL	551	0.2094	551		551		551
2081 OES	19,849	7.5416	19,849		19,849		19,849
2083 PUBLIC ADMN	3	0.0011	3		3		3
4015 AIR POLLUT 130	1,500	0.5699	1,500		1,500		1,500

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	417	0.1584	417		417		417
5061 SR CITIZENS	561	0.2132	561		561		561
6012 SUPT OF SCH	3	0.0011	3		3		3
6021 LIBRARY	15,512	5.8938	15,512		15,512		15,512
6022 ADULT LIT	409	0.1554	409		409		409
6031 AG EXTENS	746	0.2834	746		746		746
7032 COL VET	270	0.1026	270		270		270
7033 MAX VET	219	0.0832	219		219		219
7034 PRIN VET	72	0.0274	72		72		72
7035 WMS VET	100	0.0380	100		100		100
SubTotal	263,193	100.0000	263,193		263,193		263,193
Total	263,193	100.0000	263,193		263,193		263,193

Allocation Basis: COST OF ALL OTHER EQUIPMENT PER DEPT

Allocation Source: COUNTY INVENTORY SCHEDULE

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

Receiving Department	Total	HEAVY TRUCKS	LIGHT TRUCKS	AUTOS	OTHER EQUIP
1021 AUDITOR	4,506	0	0	0	4,506
1022 TREASURER	1,587	0	0	0	1,587
1026 REV/RECOVER	578	0	0	0	578
1031 CNTY CNSL	1,419	0	0	0	1,419
1040 PERSONNEL	1,028	0	0	0	1,028
1073 MAINTENANCE	20,276	0	0	0	20,276
1074 CUSTODIAN	3,217	2,500	0	0	717
1108 IT	6,383	0	0	0	6,383
201 CNTRL SERV	2,179	0	0	0	2,179
1011 BRD OF SUPV	2,315	0	0	0	2,315
1023 ASSESSOR	7,164	0	0	0	7,164
1051 ELECTIONS	35,125	0	0	0	35,125
1106 SURVERYOR	37	0	0	0	37
2016 DIST ATTN	8,283	0	0	0	8,283
2020 COMMUNICTNS	24,292	0	0	0	24,292
2021 SHERIFF	144,841	0	0	73,733	71,108
2031 JAIL	10,659	0	0	0	10,659
2035 PROBATION	4,964	0	0	0	4,964
20353 COMM CORR TN	16,785	0	0	15,112	1,673
2059 AG ADM SERV	1,084	0	0	0	1,084
2060 AG COMM	24,303	0	8,510	7,362	8,431
2070 CLERK/RECOR	6,917	0	0	0	6,917
2071 CORONER	1,103	0	0	0	1,103
2076 PLANN/BLDG	1,153	0	0	0	1,153
2077 ANIMAL CTRL	551	0	0	0	551
2081 OES	19,849	0	0	0	19,849
2083 PUBLIC ADMN	3	0	0	0	3
4015 AIR POLLUT 130	1,500	0	0	0	1,500
5051 VET SERV	417	0	0	0	417
5061 SR CITIZENS	561	0	0	0	561
6012 SUPT OF SCH	3	0	0	0	3
6021 LIBRARY	15,512	0	0	0	15,512
6022 ADULT LIT	409	0	0	0	409
6031 AG EXTENS	746	0	0	0	746
7032 COL VET	270	0	0	0	270
7033 MAX VET	219	0	0	0	219



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

Receiving Department	Total	HEAVY TRUCKS	LIGHT TRUCKS	AUTOS	OTHER EQUIP
7034 PRIN VET	72	0	0	0	72
7035 WMS VET	100	0	0	0	100
Direct Billed	0	0	0	0	0
Total	370,410	2,500	8,510	96,207	263,193

COLUSA COUNTY
Schedule 3.1 Narrative Description of 2012-2013 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 2012-2013 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 2012-2013.

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 2012-2013 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 \$7,824.

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 2012-2013 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 2012-2013 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>
\$12,223	#1021-466105	Property Tax Admin Costs	General Govt
\$37,458	#1021-466170	Supplemental Assessment Admin	General Govt
\$28,573	#1021-466175	Direct Assessment Fees	General Govt
\$299	#1021-466205	Alcohol Admin Fee	General Govt
\$51	#1021-466290	Workers Comp Alternate Sentencing	General Govt
<u>\$2,533</u>	#1021-479360	Misc rev AID/VALIC	General Govt
<u>\$81,137</u>	Total Revenue offset to expenses		

DIRECT BILLED

The amounts direct billed for the 2012-2013 fiscal year were for the reimbursement of services provided by Auditor-Controller Department personnel as follows:

<u>Amount</u>	<u>Account</u>	<u>Reimb Description</u>	<u>Function</u>
\$15,000	1021-59390	#1101 Risk Mgmt Admin Services	Insurance Admin
<u>\$ 7,824</u>	1021-466200	#99999 Outside Agency Audits	Internal Auditing
<u>\$22,824</u>	Total Direct Billed		

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

2014-2015 COST ALLOCATION
2015 Version 10.0013-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	939,811			939,811
FIXED ASSETS	(10,792)			
Total Deductions:	(10,792)			(10,792)
BUILDING USE	8,966		8,966	
EQUIPMENT USE	4,506		4,506	
1021 AUDITOR		32,483	32,483	
1022 TREASURER		20,300	20,300	
1031 CNTY CNSL		26,540	26,540	
1040 PERSONNEL		15,666	15,666	
1073 MAINTENANCE		17,754	17,754	
1074 CUSTODIAN		15,891	15,891	
1101 INSURANCE		160	160	
1108 IT		18,905	18,905	
201 CNTRL SERV		6,957	6,957	
Total Allocated Additions:	13,472	154,656	168,128	168,128
#466105 Prop Tx Admin	(12,223)			
#466170 Suppl Assmt Admin Fee	(37,458)			
#466175 Direct Assmt Admin Fee	(28,573)			
#466205 Admin Chrg-Alcohol	(299)			
#466290 W/C Admin Alt Sent	(51)			
#479910 REIMB FA	(2,533)			
Total Departmental Cost Adjustments:	(81,137)			(81,137)
Total To Be Allocated:	861,354	154,656		1,016,010



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

2014-2015 COST ALLOCATION

2015

Version 10.0013-1

	Total	General & Admin	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT
Wages & Benefits					
SALARIES & WAGES	555,148	133,742	76,487	79,027	23,364
FRINGE BENEFITS	300,990	62,335	39,317	35,391	10,918
Other Expense & Cost					
3060 COMMUNICATIONS	4,352	3,974	0	0	0
3090 HOUSEHOLD	19	17	0	0	0
3100 INSURANCE	2,192	2,002	0	0	0
3120 MAINT EQUIP	2,343	704	765	765	0
3121 MAINT SOFTWARE	25,555	0	12,325	10,208	0
3130 MAINT STRU	948	866	0	0	0
3140 MEDICAL, DENTAL	0	0	0	0	0
3150 MEMBERSHIPS	1,750	776	0	0	0
3170 OFFICE EXP	12,723	0	2,361	1,992	1,992
3171 POSTAGE	5,468	0	4,463	200	0
3180 PROF SERV	2,167	7	482	736	0
3190 PUBL/NOTICE	3,745	0	1,248	0	0
3200 RENTS/LEASES	2,162	1,974	0	0	0
3230 SPEC DEPT EXP	2,164	20	390	390	389
3231 SOFTWARE	1,576	0	1,576	0	0
3250 TRANS/TRAVEL	4,108	1,117	0	745	0
3251 EDUC/TRAVEL	1,609	0	244	633	244
*FIXED ASSETS	10,792	10,792	0	0	0
Departmental Totals					
Total Expenditures	939,811	218,326	139,658	130,087	36,907
Deductions					
Total Deductions	(10,792)	(10,792)	0	0	0
Cost Adjustments					
#466105 Prop Tx Admin	(12,223)	0	0	0	0
#466170 Suppl Assmt Admin Fee	(37,458)	0	0	0	0
#466175 Direct Assmt Admin Fee	(28,573)	0	0	0	0
#466205 Admin Chrg-Alcohol	(299)	0	0	0	0
#466290 W/C Admin Alt Sent	(51)	0	0	0	0
#479910 REIMB FA	(2,533)	(2,533)	0	0	0



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

2014-2015 COST ALLOCATION

2015

Version 10.0013-1

	Total	General & Admin	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT
Functional Cost	847,882	205,001	139,658	130,087	36,907
Allocation Step 1					
Inbound- All Others	13,472	3,246	1,856	1,918	567
Reallocate Admin Costs		(208,247)	37,798	39,053	11,546
Unallocated Costs	(383,452)	0	0	0	0
1st Allocation	477,902	0	179,312	171,058	49,020
Allocation Step 2					
Inbound- All Others	154,656	37,259	21,308	22,016	6,509
Reallocate Admin Costs		(37,259)	6,763	6,987	2,066
Unallocated Costs	(75,835)	0	0	0	0
2nd Allocation	78,821	0	28,071	29,003	8,575
Total For 1010210 1021 AUDITOR					
Total Allocated	556,723	0	207,383	200,061	57,595

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	9,267	12,019	6,403	8,202	206,637
FRINGE BENEFITS	4,524	5,704	3,396	3,109	136,296
Other Expense & Cost					
3060 COMMUNICATIONS	0	0	0	0	378
3090 HOUSEHOLD	0	0	0	0	2
3100 INSURANCE	0	0	0	0	190
3120 MAINT EQUIP	0	0	0	0	109
3121 MAINT SOFTWARE	1,500	0	0	0	1,522
3130 MAINT STRU	0	0	0	0	82
3140 MEDICAL,DENTAL	0	0	0	0	0
3150 MEMBERSHIPS	0	0	0	0	974
3170 OFFICE EXP	1,992	1,992	0	0	2,394
3171 POSTAGE	30	500	0	0	275
3180 PROF SERV	0	0	0	0	942
3190 PUBL/NOTICE	0	0	0	0	2,497
3200 RENTS/LEASES	0	0	0	0	188
3230 SPEC DEPT EXP	390	390	0	0	195
3231 SOFTWARE	0	0	0	0	0
3250 TRANS/TRAVEL	0	0	0	0	2,246
3251 EDUC/TRAVEL	244	244	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	17,947	20,849	9,799	11,311	354,927
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#466105 Prop Tx Admin	0	0	0	0	(12,223)
#466170 Suppl Assmt Admin Fee	0	0	0	0	(37,458)
#466175 Direct Assmt Admin Fee	0	0	0	0	(28,573)
#466205 Admin Chrg-Alcohol	0	0	0	0	(299)
#466290 W/C Admin Alt Sent	0	0	0	0	(51)
#479910 REIMB FA	0	0	0	0	0



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

	COST PLAN PREP	BUDGET PREP	DHHS--SAWS	INSURANCE ADMIN	GENERAL GOVT
Functional Cost	17,947	20,849	9,799	11,311	276,323
Allocation Step 1					
Inbound- All Others	225	292	155	199	5,014
Reallocate Admin Costs	4,579	5,939	3,164	4,053	102,115
Unallocated Costs	0	0	0	0	(383,452)
1st Allocation	22,751	27,080	13,118	15,563	0
Allocation Step 2					
Inbound- All Others	2,582	3,348	1,784	2,285	57,565
Reallocate Admin Costs	819	1,063	566	725	18,270
Unallocated Costs	0	0	0	0	(75,835)
2nd Allocation	3,401	4,411	2,350	3,010	0
Total For 1010210 1021 AUDITOR					
Total Allocated	26,152	31,491	15,468	18,573	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	3,722	12.6629	22,706		22,706		22,706
1022 TREASURER	214	0.7281	1,306		1,306	234	1,540
1026 REV/RECOVER	120	0.4083	732		732	131	863
1031 CNTY CNSL	237	0.8063	1,446		1,446	259	1,705
1040 PERSONNEL	260	0.8846	1,586		1,586	284	1,870
1073 MAINTENANCE	580	1.9733	3,538		3,538	634	4,172
1074 CUSTODIAN	380	1.2928	2,318		2,318	416	2,734
1101 INSURANCE	170	0.5784	1,037		1,037	186	1,223
1108 IT	82	0.2790	500		500	90	590
201 CNTRL SERV	453	1.5412	2,764		2,764	495	3,259
1011 BRD OF SUPV	234	0.7961	1,428		1,428	256	1,684
1023 ASSESSOR	254	0.8642	1,550		1,550	278	1,828
1051 ELECTIONS	236	0.8029	1,440		1,440	258	1,698
1092 ADVERTISING	65	0.2211	397		397	71	468
1106 SURVERYOR	12	0.0408	73		73	13	86
1107 REFUNDS	29	0.0987	177		177	32	209
20131 JUD DIST	161	0.5477	982		982	176	1,158
2014 GRAND JURY	434	1.4765	2,648		2,648	475	3,123
2016 DIST ATTN	475	1.6160	2,898		2,898	519	3,417
20162 DA IND/GAM 2258	3	0.0102	18		18	3	21
2017 CHILD SUPP 00125	250	0.8505	1,525		1,525	273	1,798
2019 PUBL DEFEND	119	0.4049	726		726	130	856
2020 COMMUNICTNS	127	0.4321	775		775	139	914
2021 SHERIFF	986	3.3545	6,015		6,015	1,078	7,093
20211 SO BAILIFF	27	0.0919	165		165	30	195
20212 SO IND/GAM 2339	35	0.1191	214		214	38	252
2031 JAIL	650	2.2114	3,965		3,965	711	4,676
2033 JUV FAC	41	0.1395	250		250	45	295

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

2014-2015 COST ALLOCATION
 2015 Version 10.0013-1

Activity - CLAIM ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2035 PROBATION	606	2.0617	3,697		3,697	663	4,360
20352 LOCAL COMM CORRCTN 2528	264	0.8982	1,611		1,611	289	1,900
20353 COMM CORRTN PRFRM INCENT	108	0.3674	659		659	118	777
2036 VICTIM WITN	155	0.5273	946		946	169	1,115
20363 YOUTH OFFEND GNT	58	0.1973	354		354	63	417
2050 FLD WTR CON	24	0.0817	146		146	26	172
2059 AG ADM SERV	263	0.8948	1,604		1,604	288	1,892
2060 AG COMM	308	1.0479	1,879		1,879	337	2,216
2061 WTR MGT	9	0.0306	55		55	10	65
2070 CLERK/RECOR	178	0.6056	1,086		1,086	195	1,281
2071 CORONER	195	0.6634	1,190		1,190	213	1,403
2076 PLANN/BLDG	208	0.7077	1,269		1,269	227	1,496
2077 ANIMAL CTRL	261	0.8880	1,592		1,592	285	1,877
2080 TRAPPER	4	0.0136	24		24	4	28
2081 OES	112	0.3810	683		683	122	805
20811 HOME SECUR	42	0.1429	256		256	46	302
2083 PUBLIC ADMN	23	0.0783	140		140	25	165
4010 BH ADMIN SV 106	143	0.4865	872		872	156	1,028
4011 SUBST ABUSE 106	625	2.1264	3,813		3,813	683	4,496
4012 HEALTH 108	543	1.8474	3,313		3,313	594	3,907
4013 MNTH HLTH 106	2,496	8.4918	15,227		15,227	2,729	17,956
40131 MH SERV FND 2936	540	1.8372	3,294		3,294	590	3,884
40132 MHSA EDUC & TRAIN 2939	12	0.0408	73		73	13	86
40133 MHSA 2940	7	0.0238	43		43	8	51
40134 MHSA 2942	12	0.0408	73		73	13	86
40135 MHSA 2941	27	0.0919	165		165	30	195
40136 MHSA 2943	9	0.0306	55		55	10	65
4015 AIR POLLUT 130	120	0.4083	732		732	131	863



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
4019 ENVIR HLTH 108	262	0.8914	1,598		1,598	286	1,884
4023 AMBULANCE 108	74	0.2518	451		451	81	532
5010 DHHS ADMIN 108	408	1.3881	2,489		2,489	446	2,935
5011 WELFARE 108	1,365	4.6440	8,327		8,327	1,493	9,820
5032 INDG BURIAL	7	0.0238	43		43	8	51
5033 SR NUTRITON 108	77	0.2620	470		470	84	554
5041 JUV CRT WRD	36	0.1225	220		220	39	259
5051 VET SERV	59	0.2007	360		360	65	425
5061 SR CITIZENS	24	0.0817	146		146	26	172
6021 LIBRARY	780	2.6537	4,758		4,758	853	5,611
6022 ADULT LIT	53	0.1803	323		323	58	381
6023 FAMILY LIT	1	0.0034	6		6	1	7
6031 AG EXTENS	123	0.4185	750		750	134	884
7032 COL VET	24	0.0817	146		146	26	172
7033 MAX VET	36	0.1225	220		220	39	259
7035 WMS VET	23	0.0783	140		140	25	165
110 PUBLIC WORKS 3010	1,958	6.6615	11,945		11,945	2,141	14,086
121 BLDG FUND 1080	11	0.0374	67		67	12	79
151 FISH/GAME 2078	27	0.0919	165		165	30	195
156 MIGRANT HSE 1075	351	1.1942	2,141		2,141	384	2,525
447 SOLID WASTE 4000	115	0.3913	702		702	126	828
465 LOCAL TRNSP 4020	6	0.0204	37		37	7	44
468 AIRPORT 4001	254	0.8642	1,550		1,550	278	1,828
491 LOC TRAN PL 4022	61	0.2075	372		372	67	439
493 TRANSIT AGN 4002	649	2.2080	3,959		3,959	710	4,669
848 LAFCO 4060	130	0.4423	793		793	142	935
878 IHSS PUB AU 7526	58	0.1973	354		354	63	417
OUTSIDE AGENCIES	4,713	16.0337	28,750		28,750	5,156	33,906

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

Activity - CLAIM ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	29,393	100.0000	179,312		179,312	28,071	207,383
Total	29,393	100.0000	179,312		179,312	28,071	207,383

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	111,000	2.7562	4,715		4,715		4,715
1022 TREASURER	44,629	1.1081	1,896		1,896	331	2,227
1026 REV/RECOVER	10,000	0.2483	425		425	74	499
1031 CNTY CNSL	30,000	0.7449	1,274		1,274	222	1,496
1040 PERSONNEL	30,000	0.7449	1,274		1,274	222	1,496
1073 MAINTENANCE	31,279	0.7767	1,329		1,329	232	1,561
1074 CUSTODIAN	20,353	0.5054	864		864	151	1,015
1101 INSURANCE	18,500	0.4594	786		786	137	923
1108 IT	30,500	0.7573	1,295		1,295	226	1,521
201 CNTRL SERV	20,000	0.4966	849		849	148	997
1011 BRD OF SUPV	50,000	1.2415	2,124		2,124	370	2,494
1023 ASSESSOR	110,000	2.7313	4,672		4,672	815	5,487
1051 ELECTIONS	29,000	0.7201	1,232		1,232	215	1,447
2008 DA SRVP/GRT	2,000	0.0497	85		85	15	100
2016 DIST ATTN	89,000	2.2099	3,780		3,780	659	4,439
20161 DA WEL/INV	100	0.0025	4		4	1	5
2017 CHILD SUPP 00125	50,000	1.2415	2,124		2,124	370	2,494
2020 COMMUNICTNS	100,000	2.4830	4,247		4,247	741	4,988
2021 SHERIFF	353,613	8.7803	15,019		15,019	2,619	17,638
20211 SO BAILIFF	25,000	0.6208	1,062		1,062	185	1,247
20212 SO IND/GAM 2339	20,000	0.4966	849		849	148	997
2031 JAIL	189,859	4.7142	8,064		8,064	1,406	9,470
2035 PROBATION	161,253	4.0039	6,849		6,849	1,194	8,043
20351 PROB IND/GM 2526	7,377	0.1832	313		313	55	368
2036 VICTIM WITN	11,000	0.2731	467		467	81	548
20363 YOUTH OFFEND GNT	10,000	0.2483	425		425	74	499
2059 AG ADM SERV	47,394	1.1768	2,013		2,013	351	2,364
2060 AG COMM	57,500	1.4277	2,442		2,442	426	2,868



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

2014-2015 COST ALLOCATION
 2015 Version 10.0013-1

Activity - PAYROLL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2070 CLERK/RECOR	49,000	1.2167	2,081		2,081	363	2,444
2071 CORONER	10,000	0.2483	425		425	74	499
2076 PLANN/BLDG	48,368	1.2010	2,054		2,054	358	2,412
2077 ANIMAL CTRL	20,000	0.4966	849		849	148	997
2081 OES	11,150	0.2769	474		474	83	557
2083 PUBLIC ADMN	704	0.0175	30		30	5	35
4010 BH ADMIN SV 106	40,000	0.9932	1,699		1,699	296	1,995
4011 SUBST ABUSE 106	20,000	0.4966	849		849	148	997
4012 HEALTH 108	137,000	3.4017	5,819		5,819	1,015	6,834
4013 MNTH HLTH 106	440,000	10.9253	18,692		18,692	3,257	21,949
4015 AIR POLLUT 130	42,500	1.0553	1,805		1,805	315	2,120
4019 ENVIR HLTH 108	40,000	0.9932	1,699		1,699	296	1,995
5010 DHHS ADMIN 108	100,000	2.4830	4,247		4,247	741	4,988
5011 WELFARE 108	370,000	9.1872	15,715		15,715	2,740	18,455
5033 SR NUTRITON 108	6,667	0.1655	283		283	49	332
5041 JUV CRT WRD	10,000	0.2483	425		425	74	499
6021 LIBRARY	160,000	3.9728	6,796		6,796	1,185	7,981
6031 AG EXTENS	30,000	0.7449	1,274		1,274	222	1,496
110 PUBLIC WORKS 3010	350,000	8.6906	14,866		14,866	2,592	17,458
156 MIGRANT HSE 1075	22,606	0.5613	960		960	167	1,127
447 SOLID WASTE 4000	10,000	0.2483	425		425	74	499
468 AIRPORT 4001	10,000	0.2483	425		425	74	499
493 TRANSIT AGN 4002	110,000	2.7313	4,672		4,672	815	5,487
OUTSIDE AGENCIES	330,000	8.1940	14,016		14,016	2,444	16,460
SubTotal	4,027,352	100.0000	171,058		171,058	29,003	200,061
Total	4,027,352	100.0000	171,058		171,058	29,003	200,061

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	2,065	8.8384	4,333		4,333		4,333
1022 TREASURER	3,261	13.9574	6,842		6,842	1,313	8,155
1040 PERSONNEL	13	0.0556	27		27	5	32
201 CNTRL SERV	1,167	4.9949	2,448		2,448	470	2,918
1023 ASSESSOR	13	0.0556	27		27	5	32
20131 JUD DIST	719	3.0774	1,509		1,509	289	1,798
2016 DIST ATTN	34	0.1455	71		71	14	85
2017 CHILD SUPP 00125	153	0.6549	321		321	62	383
2021 SHERIFF	111	0.4751	233		233	45	278
2035 PROBATION	1,037	4.4385	2,176		2,176	417	2,593
2059 AG ADM SERV	51	0.2183	107		107	21	128
2070 CLERK/RECOR	933	3.9933	1,958		1,958	376	2,334
2077 ANIMAL CTRL	27	0.1156	57		57	11	68
4010 BH ADMIN SV 106	2,133	9.1294	4,475		4,475	859	5,334
4012 HEALTH 108	831	3.5568	1,744		1,744	335	2,079
5011 WELFARE 108	293	1.2541	615		615	118	733
447 SOLID WASTE 4000	32	0.1370	67		67	13	80
465 LOCAL TRNSP 4020	280	1.1984	587		587	113	700
493 TRANSIT AGN 4002	867	3.7108	1,819		1,819	349	2,168
OUTSIDE AGENCIES	9,344	39.9930	19,604	-7,824	11,780	3,760	15,540
SubTotal	23,364	100.0000	49,020	-7,824	41,196	8,575	49,771
Direct Billed				7,824	7,824		7,824
Total	23,364	100.0000	49,020		49,020	8,575	57,595



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

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

Allocation Source: AUDITOR DEPT EMPLOYEE TIME RECORDS



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

2014-2015 COST ALLOCATION

2015

Version 10.0013-1

Activity - COST PLAN PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	929,019	1.4321	326		326		326
1022 TREASURER	475,900	0.7336	167		167	25	192
1026 REV/RECOVER	86,403	0.1332	30		30	5	35
1031 CNTY CNSL	655,306	1.0102	230		230	35	265
1040 PERSONNEL	589,779	0.9091	207		207	31	238
1073 MAINTENANCE	504,449	0.7776	177		177	27	204
1074 CUSTODIAN	221,860	0.3420	78		78	12	90
1101 INSURANCE	2,578,903	3.9754	904		904	137	1,041
1108 IT	323,314	0.4984	113		113	17	130
201 CNTRL SERV	468,501	0.7222	164		164	25	189
1011 BRD OF SUPV	703,975	1.0852	247		247	37	284
1023 ASSESSOR	1,087,488	1.6764	381		381	58	439
1051 ELECTIONS	409,786	0.6317	144		144	22	166
1092 ADVERTISING	16,307	0.0251	6		6	1	7
1103 EE_BENEFITS	661	0.0010					
1106 SURVERYOR	124,547	0.1920	44		44	7	51
1107 REFUNDS	287,185	0.4427	101		101	15	116
20131 JUD DIST	755,105	1.1640	265		265	40	305
2014 GRAND JURY	10,854	0.0167	4		4	1	5
2016 DIST ATTN	1,348,390	2.0785	473		473	72	545
20161 DA WEL/INV	31,651	0.0488	11		11	2	13
20162 DA IND/GAM 2258	37,774	0.0582	13		13	2	15
2017 CHILD SUPP 00125	594,772	0.9168	209		209	32	241
2018 LAW LIBRARY	3,714	0.0057	1		1		1
2019 PUBL DEFEND	358,666	0.5529	126		126	19	145
2020 COMMUNICTNS	632,074	0.9743	222		222	34	256
2021 SHERIFF	4,594,806	7.0829	1,611		1,611	244	1,855
20211 SO BAILIFF	307,532	0.4741	108		108	16	124



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

2014-2015 COST ALLOCATION

2015

Version 10.0013-1

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	164,516	0.2536	58		58	9	67
2031 JAIL	2,998,124	4.6216	1,051		1,051	159	1,210
2033 JUV FAC	437,451	0.6743	153		153	23	176
2035 PROBATION	1,792,239	2.7627	629		629	95	724
20351 PROB IND/GM 2526	81,123	0.1251	28		28	4	32
20352 LOCAL COMM CORRCTN 2528	154,979	0.2389	54		54	8	62
20353 COMM CORRTRN PRFRM INCENT	85,756	0.1322	30		30	5	35
2036 VICTIM WITN	170,272	0.2625	60		60	9	69
20363 YOUTH OFFEND GNT	111,216	0.1714	39		39	6	45
2050 FLD WTR CON	130,635	0.2014	46		46	7	53
2059 AG ADM SERV	461,928	0.7121	162		162	25	187
2060 AG COMM	920,846	1.4195	323		323	49	372
2061 WTR MGT	5,386	0.0083	2		2		2
2070 CLERK/RECOR	519,399	0.8007	182		182	28	210
2071 CORONER	153,165	0.2361	54		54	8	62
2076 PLANN/BLDG	861,651	1.3282	302		302	46	348
2077 ANIMAL CTRL	242,727	0.3742	85		85	13	98
2080 TRAPPER	56,792	0.0875	20		20	3	23
2081 OES	110,338	0.1701	39		39	6	45
20811 HOME SECUR	6,161	0.0095	2		2		2
2083 PUBLIC ADMN	11,170	0.0172	4		4	1	5
4010 BH ADMIN SV 106	764,765	1.1789	268		268	41	309
4011 SUBST ABUSE 106	589,561	0.9088	207		207	31	238
4012 HEALTH 108	1,408,253	2.1708	494		494	75	569
4013 MNTH HLTH 106	4,952,630	7.6345	1,737		1,737	263	2,000
40131 MH SERV FND 2936	1,572,921	2.4247	552		552	84	636
40132 MHSA EDUC & TRAIN 2939	36,578	0.0564	13		13	2	15
40133 MHSA 2940	265,771	0.4097	93		93	14	107



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
40134 MHSA 2942	79,223	0.1221	28		28	4	32
40135 MHSA 2941	26,130	0.0403	9		9	1	10
40136 MHSA 2943	1,754	0.0027	1		1		1
4015 AIR POLLUT 130	415,284	0.6402	146		146	22	168
4019 ENVIR HLTH 108	518,399	0.7991	182		182	28	210
4023 AMBULANCE 108	18,587	0.0287	7		7	1	8
5010 DHHS ADMIN 108	861,387	1.3278	302		302	46	348
5011 WELFARE 108	6,607,498	10.1855	2,316		2,316	352	2,668
5032 INDG BURIAL	6,707	0.0103	2		2		2
5033 SR NUTRITON 108	177,273	0.2733	62		62	9	71
5041 JUV CRT WRD	7,419	0.0114	3		3		3
5051 VET SERV	84,406	0.1301	30		30	4	34
5061 SR CITIZENS	10,572	0.0163	4		4	1	5
6012 SUPT OF SCH	17,069	0.0263	6		6	1	7
6021 LIBRARY	845,853	1.3039	297		297	45	342
6022 ADULT LIT	30,216	0.0466	11		11	2	13
6031 AG EXTENS	272,509	0.4201	96		96	14	110
7032 COL VET	2,410	0.0037	1		1		1
7033 MAX VET	4,155	0.0064	1		1		1
7034 PRIN VET	1,238	0.0019					
7035 WMS VET	2,426	0.0037	1		1		1
110 PUBLIC WORKS 3010	6,240,123	9.6191	2,188		2,188	332	2,520
121 BLDG FUND 1080	308,537	0.4756	108		108	16	124
151 FISH/GAME 2078	8,894	0.0137	3		3		3
154 PARK REC 7011	63,691	0.0982	22		22	3	25
156 MIGRANT HSE 1075	693,846	1.0696	243		243	37	280
447 SOLID WASTE 4000	1,237,631	1.9078	434		434	66	500
465 LOCAL TRNSP 4020	1,007,716	1.5534	353		353	54	407



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

Activity - COST PLAN PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
468 AIRPORT 4001	555,060	0.8556	195		195	30	225
491 LOC TRAN PL 4022	379,529	0.5850	133		133	20	153
493 TRANSIT AGN 4002	1,026,991	1.5831	360		360	55	415
848 LAFCO 4060	106,621	0.1644	37		37	6	43
878 IHSS PUB AU 7526	208,188	0.3209	73		73	11	84
OUTSIDE AGENCIES	5,839,463	9.0015	2,048		2,048	311	2,359
SubTotal	64,871,879	100.0000	22,751		22,751	3,401	26,152
Total	64,871,879	100.0000	22,751		22,751	3,401	26,152

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

Allocation Source: DEPT EXPENDITURE PRINTOUTS AT 6/30TH



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

2014-2015 COST ALLOCATION
 2015 Version 10.0013-1

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	929,019	1.4900	403		403		403
1022 TREASURER	475,900	0.7633	207		207	34	241
1026 REV/RECOVER	86,403	0.1386	38		38	6	44
1031 CNTY CNSL	655,306	1.0510	285		285	47	332
1040 PERSONNEL	589,779	0.9459	256		256	42	298
1073 MAINTENANCE	504,449	0.8090	219		219	36	255
1074 CUSTODIAN	221,860	0.3558	96		96	16	112
1101 INSURANCE	2,578,903	4.1361	1,120		1,120	185	1,305
1108 IT	323,314	0.5185	140		140	23	163
201 CNTRL SERV	468,501	0.7514	203		203	34	237
1011 BRD OF SUPV	703,975	1.1291	306		306	51	357
1023 ASSESSOR	1,087,488	1.7441	472		472	78	550
1051 ELECTIONS	409,786	0.6572	178		178	29	207
1092 ADVERTISING	16,307	0.0262	7		7	1	8
1103 EE_BENEFITS	661	0.0011					
1106 SURVERYOR	124,547	0.1998	54		54	9	63
1107 REFUNDS	287,185	0.4606	125		125	21	146
20131 JUD DIST	755,105	1.2111	328		328	54	382
2014 GRAND JURY	10,854	0.0174	5		5	1	6
2016 DIST ATTN	1,348,390	2.1626	586		586	97	683
20161 DA WEL/INV	31,651	0.0508	14		14	2	16
20162 DA IND/GAM 2258	37,774	0.0606	16		16	3	19
2017 CHILD SUPP 00125	594,772	0.9539	258		258	43	301
2018 LAW LIBRARY	3,714	0.0060	2		2		2
2019 PUBL DEFEND	358,666	0.5752	156		156	26	182
2020 COMMUNICTNS	632,074	1.0137	275		275	45	320
2021 SHERIFF	4,594,806	7.3693	1,996		1,996	330	2,326
20211 SO BAILIFF	307,532	0.4932	134		134	22	156



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	164,516	0.2639	71		71	12	83
2031 JAIL	2,998,124	4.8085	1,302		1,302	215	1,517
2033 JUV FAC	437,451	0.7016	190		190	31	221
2035 PROBATION	1,792,239	2.8744	778		778	129	907
20351 PROB IND/GM 2526	81,123	0.1301	35		35	6	41
20352 LOCAL COMM CORRCTN 2528	154,979	0.2486	67		67	11	78
20353 COMM CORRTN PRFRM INCENT	85,756	0.1375	37		37	6	43
2036 VICTIM WITN	170,272	0.2731	74		74	12	86
20363 YOUTH OFFEND GNT	111,216	0.1784	48		48	8	56
2050 FLD WTR CON	130,635	0.2095	57		57	9	66
2059 AG ADM SERV	461,928	0.7409	201		201	33	234
2060 AG COMM	920,846	1.4769	400		400	66	466
2061 WTR MGT	5,386	0.0086	2		2		2
2070 CLERK/RECOR	519,399	0.8330	226		226	37	263
2071 CORONER	153,165	0.2457	67		67	11	78
2076 PLANN/BLDG	861,651	1.3819	374		374	62	436
2077 ANIMAL CTRL	242,727	0.3893	105		105	17	122
2080 TRAPPER	56,792	0.0911	25		25	4	29
2081 OES	110,338	0.1770	48		48	8	56
20811 HOME SECUR	6,161	0.0099	3		3		3
2083 PUBLIC ADMN	11,170	0.0179	5		5	1	6
4010 BH ADMIN SV 106	764,765	1.2265	332		332	55	387
4011 SUBST ABUSE 106	589,561	0.9456	256		256	42	298
4012 HEALTH 108	1,408,253	2.2586	612		612	101	713
4013 MNTH HLTH 106	4,952,630	7.9431	2,151		2,151	356	2,507
40131 MH SERV FND 2936	1,572,921	2.5227	683		683	113	796
40132 MHSA EDUC & TRAIN 2939	36,578	0.0587	16		16	3	19
40133 MHSA 2940	265,771	0.4263	115		115	19	134



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
40134 MHSA 2942	79,223	0.1271	34		34	6	40
40135 MHSA 2941	26,130	0.0419	11		11	2	13
40136 MHSA 2943	1,754	0.0028	1		1		1
4015 AIR POLLUT 130	415,284	0.6660	180		180	30	210
4019 ENVIR HLTH 108	518,399	0.8314	225		225	37	262
4023 AMBULANCE 108	18,587	0.0298	8		8	1	9
5010 DHHS ADMIN 108	861,387	1.3815	374		374	62	436
5011 WELFARE 108	6,607,498	10.5966	2,871		2,871	477	3,348
5032 INDG BURIAL	6,707	0.0108	3		3		3
5033 SR NUTRITON 108	177,273	0.2843	77		77	13	90
5041 JUV CRT WRD	7,419	0.0119	3		3	1	4
5051 VET SERV	84,406	0.1354	37		37	6	43
5061 SR CITIZENS	10,572	0.0170	5		5	1	6
6012 SUPT OF SCH	17,069	0.0274	7		7	1	8
6021 LIBRARY	845,853	1.3566	367		367	61	428
6022 ADULT LIT	30,216	0.0485	13		13	2	15
6031 AG EXTENS	272,509	0.4371	118		118	20	138
7032 COL VET	2,410	0.0039	1		1		1
7033 MAX VET	4,155	0.0067	2		2		2
7034 PRIN VET	1,238	0.0020	1		1		1
7035 WMS VET	2,426	0.0039	1		1		1
110 PUBLIC WORKS 3010	6,240,123	10.0081	2,710		2,710	448	3,158
121 BLDG FUND 1080	308,537	0.4948	134		134	22	156
151 FISH/GAME 2078	8,894	0.0143	4		4	1	5
154 PARK REC 7011	63,691	0.1021	28		28	5	33
156 MIGRANT HSE 1075	693,846	1.1128	301		301	50	351
447 SOLID WASTE 4000	1,237,631	1.9849	538		538	89	627
468 AIRPORT 4001	555,060	0.8902	241		241	40	281

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

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
878 IHSS PUB AU 7526	208,188	0.3339	90		90	15	105
OUTSIDE AGENCIES	5,839,463	9.3655	2,536		2,536	419	2,955
SubTotal	62,351,022	100.0000	27,080		27,080	4,411	31,491
Total	62,351,022	100.0000	27,080		27,080	4,411	31,491

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	13,118		13,118	2,350	15,468
SubTotal	100	100.0000	13,118		13,118	2,350	15,468
Total	100	100.0000	13,118		13,118	2,350	15,468

Allocation Basis: ACTUAL COST OF TIME SPENT PROCESSING SAWS CKS

Allocation Source: AUDITOR DEPT EMPLOYEE TIME RECORDS

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

Activity - INSURANCE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1101 INSURANCE	100	100.0000	15,563	-15,000	563	3,010	3,573
SubTotal	100	100.0000	15,563	-15,000	563	3,010	3,573
Direct Billed				15,000	15,000		15,000
Total	100	100.0000	15,563		15,563	3,010	18,573

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	32,483	22,706	4,715	4,333	326	403	0
1022 TREASURER	12,355	1,540	2,227	8,155	192	241	0
1026 REV/RECOVER	1,441	863	499	0	35	44	0
1031 CNTY CNSL	3,798	1,705	1,496	0	265	332	0
1040 PERSONNEL	3,934	1,870	1,496	32	238	298	0
1073 MAINTENANCE	6,192	4,172	1,561	0	204	255	0
1074 CUSTODIAN	3,951	2,734	1,015	0	90	112	0
1101 INSURANCE	8,065	1,223	923	0	1,041	1,305	0
1108 IT	2,404	590	1,521	0	130	163	0
201 CNTRL SERV	7,600	3,259	997	2,918	189	237	0
1011 BRD OF SUPV	4,819	1,684	2,494	0	284	357	0
1023 ASSESSOR	8,336	1,828	5,487	32	439	550	0
1051 ELECTIONS	3,518	1,698	1,447	0	166	207	0
1092 ADVERTISING	483	468	0	0	7	8	0
1106 SURVERYOR	200	86	0	0	51	63	0
1107 REFUNDS	471	209	0	0	116	146	0
2008 DA SRVP/GRT	100	0	100	0	0	0	0
20131 JUD DIST	3,643	1,158	0	1,798	305	382	0
2014 GRAND JURY	3,134	3,123	0	0	5	6	0
2016 DIST ATTN	9,169	3,417	4,439	85	545	683	0
20161 DA WEL/INV	34	0	5	0	13	16	0
20162 DA IND/GAM 2258	55	21	0	0	15	19	0
2017 CHILD SUPP 00125	5,217	1,798	2,494	383	241	301	0
2018 LAW LIBRARY	3	0	0	0	1	2	0
2019 PUBL DEFEND	1,183	856	0	0	145	182	0
2020 COMMUNICTNS	6,478	914	4,988	0	256	320	0
2021 SHERIFF	29,190	7,093	17,638	278	1,855	2,326	0
20211 SO BAILIFF	1,722	195	1,247	0	124	156	0
20212 SO IND/GAM 2339	1,399	252	997	0	67	83	0
2031 JAIL	16,873	4,676	9,470	0	1,210	1,517	0
2033 JUV FAC	692	295	0	0	176	221	0
2035 PROBATION	16,627	4,360	8,043	2,593	724	907	0
20351 PROB IND/GM 2526	441	0	368	0	32	41	0
20352 LOCAL COMM	2,040	1,900	0	0	62	78	0
20353 COMM CORR TN	855	777	0	0	35	43	0
2036 VICTIM WITN	1,818	1,115	548	0	69	86	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
20363 YOUTH OFFEND GNT	1,017	417	499	0	45	56	0
2050 FLD WTR CON	291	172	0	0	53	66	0
2059 AG ADM SERV	4,805	1,892	2,364	128	187	234	0
2060 AG COMM	5,922	2,216	2,868	0	372	466	0
2061 WTR MGT	69	65	0	0	2	2	0
2070 CLERK/RECOR	6,532	1,281	2,444	2,334	210	263	0
2071 CORONER	2,042	1,403	499	0	62	78	0
2076 PLANN/BLDG	4,692	1,496	2,412	0	348	436	0
2077 ANIMAL CTRL	3,162	1,877	997	68	98	122	0
2080 TRAPPER	80	28	0	0	23	29	0
2081 OES	1,463	805	557	0	45	56	0
20811 HOME SECUR	307	302	0	0	2	3	0
2083 PUBLIC ADMN	211	165	35	0	5	6	0
4010 BH ADMIN SV 106	9,053	1,028	1,995	5,334	309	387	0
4011 SUBST ABUSE 106	6,029	4,496	997	0	238	298	0
4012 HEALTH 108	14,102	3,907	6,834	2,079	569	713	0
4013 MNTH HLTH 106	44,412	17,956	21,949	0	2,000	2,507	0
40131 MH SERV FND 2936	5,316	3,884	0	0	636	796	0
40132 MHSA EDUC & TRAIN	120	86	0	0	15	19	0
40133 MHSA 2940	292	51	0	0	107	134	0
40134 MHSA 2942	158	86	0	0	32	40	0
40135 MHSA 2941	218	195	0	0	10	13	0
40136 MHSA 2943	67	65	0	0	1	1	0
4015 AIR POLLUT 130	3,361	863	2,120	0	168	210	0
4019 ENVIR HLTH 108	4,351	1,884	1,995	0	210	262	0
4023 AMBULANCE 108	549	532	0	0	8	9	0
5010 DHHS ADMIN 108	8,707	2,935	4,988	0	348	436	0
5011 WELFARE 108	50,492	9,820	18,455	733	2,668	3,348	15,468
5032 INDG BURIAL	56	51	0	0	2	3	0
5033 SR NUTRITON 108	1,047	554	332	0	71	90	0
5041 JUV CRT WRD	765	259	499	0	3	4	0
5051 VET SERV	502	425	0	0	34	43	0
5061 SR CITIZENS	183	172	0	0	5	6	0
6012 SUPT OF SCH	15	0	0	0	7	8	0
6021 LIBRARY	14,362	5,611	7,981	0	342	428	0
6022 ADULT LIT	409	381	0	0	13	15	0
6023 FAMILY LIT	7	7	0	0	0	0	0



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

2014-2015 COST ALLOCATION
 2015 Version 10.0013-1

Receiving Department	Total	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT	COST PLAN PREP	BUDGET PREP	DHHS--SAWS
6031 AG EXTENS	2,628	884	1,496	0	110	138	0
7032 COL VET	174	172	0	0	1	1	0
7033 MAX VET	262	259	0	0	1	2	0
7034 PRIN VET	1	0	0	0	0	1	0
7035 WMS VET	167	165	0	0	1	1	0
110 PUBLIC WORKS 3010	37,222	14,086	17,458	0	2,520	3,158	0
121 BLDG FUND 1080	359	79	0	0	124	156	0
151 FISH/GAME 2078	203	195	0	0	3	5	0
154 PARK REC 7011	58	0	0	0	25	33	0
156 MIGRANT HSE 1075	4,283	2,525	1,127	0	280	351	0
447 SOLID WASTE 4000	2,534	828	499	80	500	627	0
465 LOCAL TRNSP 4020	1,151	44	0	700	407	0	0
468 AIRPORT 4001	2,833	1,828	499	0	225	281	0
491 LOC TRAN PL 4022	592	439	0	0	153	0	0
493 TRANSIT AGN 4002	12,739	4,669	5,487	2,168	415	0	0
848 LAFCO 4060	978	935	0	0	43	0	0
878 IHSS PUB AU 7526	606	417	0	0	84	105	0
OUTSIDE AGENCIES	71,220	33,906	16,460	15,540	2,359	2,955	0
Direct Billed	22,824	0	0	7,824	0	0	0
Total	556,723	207,383	200,061	57,595	26,152	31,491	15,468



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	3,573
1108 IT	0
201 CNTRL SERV	0
1011 BRD OF SUPV	0
1023 ASSESSOR	0
1051 ELECTIONS	0
1092 ADVERTISING	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
20352 LOCAL COMM	0
20353 COMM CORR TN	0
2036 VICTIM WITN	0



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

Receiving Department INSURANCE ADMIN

20363 YOUTH OFFEND GNT	0
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



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

Receiving Department	INSURANCE ADMIN
6031 AG EXTENS	0
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
154 PARK REC 7011	0
156 MIGRANT HSE 1075	0
447 SOLID WASTE 4000	0
465 LOCAL TRNSP 4020	0
468 AIRPORT 4001	0
491 LOC TRAN PL 4022	0
493 TRANSIT AGN 4002	0
848 LAFCO 4060	0
878 IHSS PUB AU 7526	0
OUTSIDE AGENCIES	0
Direct Billed	15,000
Total	<u>18,573</u>



COLUSA COUNTY
Schedule 4.1 Narrative Description of 2012-2013 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 2012-2013 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>
\$32,812	#1022-410360	Tax Deeded Sales Ad Fee	General Govt
\$18,320	#1022-410600	Penalties/Cost	General Govt
\$3,157	#1022-410610	Redemption Fees	General Govt
\$18,562	#1022-421100	Business License	General Govt
\$7,715	#1022-466100	Assmt and Tax Collector Fees	General Govt
\$0	#1022-466104	Title Search Fees	General Govt
\$32,759	#1022-466105	Property Tax Admin Fees	General Govt
\$102,400	#1022-466110	Treasurer's Fees	General Govt
\$1,348	#1022-466114	Unsecured Tax Admin	General Govt
\$840	#1022-466115	Installment Fees	General Govt
\$271	#1022-466116	Bad Check Charge	General Govt
<u>\$218,184</u>	Total Cost Adjustment		

DIRECT BILLED

There were no costs direct billed during the 2012-2013 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:	476,286			476,286
FIXED ASSETS	(386)			
Total Deductions:	(386)			(386)
BUILDING USE	4,177		4,177	
EQUIPMENT USE	1,587		1,587	
1021 AUDITOR	10,418	1,937	12,355	
1022 TREASURER		2,361	2,361	
1031 CNTY CNSL		3,027	3,027	
1040 PERSONNEL		4,070	4,070	
1073 MAINTENANCE		3,733	3,733	
1074 CUSTODIAN		6,836	6,836	
1101 INSURANCE		313	313	
1108 IT		5,960	5,960	
201 CNTRL SERV		7,129	7,129	
Total Allocated Additions:	16,182	35,366	51,548	51,548
#410360 TAX DEEDED	(32,812)			
#410600 PENALTY/COST	(18,320)			
#410610 RDMPT FEES	(3,157)			
#421100 BUSINESS LIC	(18,562)			
#466100 TAX COLL FEE	(7,715)			
#466105 PROP TX ADM	(32,759)			
#466110 TREAS FEES	(102,400)			
466114 UNSEC TX ADM	(1,348)			
#466115 INSTALL FEE	(840)			
#466116 BAD CK CHARGE	(271)			
Total Departmental Cost Adjustments:	(218,184)			(218,184)
Total To Be Allocated:	273,898	35,366		309,264



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

	Total	General & Admin	CHECK CLEARING	GENERAL GOVT
Wages & Benefits				
SALARIES & WAGES	263,457	0	136,455	127,002
FRINGE BENEFITS	141,875	0	75,878	65,997
Other Expense & Cost				
53060 COMMUNICATIONS	1,139	0	614	525
53090 HOUSEHOLD	69	0	37	32
53100 INSURANCE	4,294	0	2,316	1,978
53120 MAINT-EQUIP	671	0	362	309
53121 MAINT-SOFTWARE	3,797	0	3,797	0
53150 MEMBERSHIPS	200	0	108	92
53160 BANK FEES	28,166	0	28,166	0
53170 OFFICE EXPENSE	6,164	0	2,334	3,830
53171 POSTAGE	6,884	0	200	6,684
53180 PROF/SPEC SERV	13,980	0	1,981	11,999
53190 PUBL & NOTICES	1,751	0	0	1,751
53230 SPECIAL DEPT EXP	953	0	506	447
53231 SOFTWARE	102	0	55	47
53250 TRANS & TRAVEL	1,688	0	844	844
53251 EDUC & TRAINING	710	0	355	355
*FIXED ASSETS	386	386	0	0
Departmental Totals				
Total Expenditures	476,286	386	254,008	221,892
Deductions				
Total Deductions	(386)	(386)	0	0
Cost Adjustments				
#410360 TAX DEEDED	(32,812)	0	0	(32,812)
#410600 PENALTY/COST	(18,320)	0	0	(18,320)
#410610 RDMPT FEES	(3,157)	0	0	(3,157)
#421100 BUSINESS LIC	(18,562)	0	0	(18,562)
#466100 TAX COLL FEE	(7,715)	0	0	(7,715)
#466105 PROP TX ADM	(32,759)	0	0	(32,759)
#466110 TREAS FEES	(102,400)	0	0	(102,400)
466114 UNSEC TX ADM	(1,348)	0	0	(1,348)
#466115 INSTALL FEE	(840)	0	0	(840)
#466116 BAD CK CHARGE	(271)	0	0	(271)



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

	Total	General & Admin	CHECK CLEARING	GENERAL GOVT
Functional Cost	257,716	0	254,008	3,708
Allocation Step 1				
Inbound- All Others	16,182	0	8,381	7,801
Unallocated Costs	(11,509)	0	0	(11,509)
1st Allocation	262,389	0	262,389	0
Allocation Step 2				
Inbound- All Others	35,366	0	18,317	17,049
Unallocated Costs	(17,049)	0	0	(17,049)
2nd Allocation	18,317	0	18,317	0
Total For 1010220 1022 TREASURER				
Total Allocated	280,706	0	280,706	0



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

Activity - CHECK CLEARING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	1,307	7.7365	20,300		20,300		20,300
1022 TREASURER	152	0.8997	2,361		2,361		2,361
1026 REV/RECOVER	93	0.5505	1,444		1,444	110	1,554
1031 CNTY CNSL	144	0.8524	2,237		2,237	171	2,408
1040 PERSONNEL	119	0.7044	1,848		1,848	141	1,989
1073 MAINTENANCE	240	1.4206	3,728		3,728	285	4,013
1074 CUSTODIAN	87	0.5150	1,351		1,351	103	1,454
1101 INSURANCE	99	0.5860	1,538		1,538	117	1,655
1108 IT	55	0.3256	854		854	65	919
201 CNTRL SERV	245	1.4502	3,805		3,805	291	4,096
1011 BRD OF SUPV	128	0.7577	1,988		1,988	152	2,140
1023 ASSESSOR	179	1.0595	2,780		2,780	212	2,992
1051 ELECTIONS	210	1.2430	3,262		3,262	249	3,511
1092 ADVERTISING	21	0.1243	326		326	25	351
1106 SURVERYOR	12	0.0710	186		186	14	200
1107 REFUNDS	28	0.1657	435		435	33	468
20131 JUD DIST	91	0.5387	1,413		1,413	108	1,521
2014 GRAND JURY	214	1.2667	3,324		3,324	254	3,578
2016 DIST ATTN	325	1.9238	5,048		5,048	386	5,434
20162 DA IND/GAM 2258	3	0.0178	47		47	4	51
2017 CHILD SUPP 00125	205	1.2134	3,184		3,184	243	3,427
2019 PUBL DEFEND	84	0.4972	1,305		1,305	100	1,405
2020 COMMUNICTNS	117	0.6926	1,817		1,817	139	1,956
2021 SHERIFF	701	4.1494	10,888		10,888	832	11,720
20211 SO BAILIFF	27	0.1598	419		419	32	451
20212 SO IND/GAM 2339	35	0.2072	544		544	42	586
2031 JAIL	516	3.0543	8,014		8,014	612	8,626
2033 JUV FAC	39	0.2309	606		606	46	652

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

Activity - CHECK CLEARING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2035 PROBATION	372	2.2020	5,778		5,778	441	6,219
20352 LOCAL COMM CORRCTN 2528	167	0.9885	2,594		2,594	198	2,792
20353 COMM CORRTN PRFRM INCENT	67	0.3966	1,041		1,041	80	1,121
2036 VICTIM WITN	124	0.7340	1,926		1,926	147	2,073
20363 YOUTH OFFEND GNT	34	0.2013	528		528	40	568
2050 FLD WTR CON	12	0.0710	186		186	14	200
2059 AG ADM SERV	164	0.9708	2,547		2,547	195	2,742
2060 AG COMM	203	1.2016	3,153		3,153	241	3,394
2061 WTR MGT	9	0.0533	140		140	11	151
2070 CLERK/RECOR	117	0.6926	1,817		1,817	139	1,956
2071 CORONER	132	0.7813	2,050		2,050	157	2,207
2076 PLANN/BLDG	136	0.8050	2,112		2,112	161	2,273
2077 ANIMAL CTRL	200	1.1839	3,106		3,106	237	3,343
2080 TRAPPER	4	0.0237	62		62	5	67
2081 OES	84	0.4972	1,305		1,305	100	1,405
20811 HOME SECUR	21	0.1243	326		326	25	351
2083 PUBLIC ADMN	14	0.0829	217		217	17	234
4010 BH ADMIN SV 106	111	0.6570	1,724		1,724	132	1,856
4011 SUBST ABUSE 106	312	1.8468	4,846		4,846	370	5,216
4012 HEALTH 108	434	2.5690	6,741		6,741	515	7,256
4013 MNTH HLTH 106	1,570	9.2932	24,384		24,384	1,863	26,247
40131 MH SERV FND 2936	247	1.4621	3,836		3,836	293	4,129
40132 MHSA EDUC & TRAIN 2939	12	0.0710	186		186	14	200
40133 MHSA 2940	7	0.0414	109		109	8	117
40134 MHSA 2942	12	0.0710	186		186	14	200
40135 MHSA 2941	9	0.0533	140		140	11	151
40136 MHSA 2943	8	0.0474	124		124	9	133
4015 AIR POLLUT 130	108	0.6393	1,677		1,677	128	1,805



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

Activity - CHECK CLEARING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
4019 ENVIR HLTH 108	212	1.2549	3,293		3,293	252	3,545
4023 AMBULANCE 108	70	0.4143	1,087		1,087	83	1,170
5010 DHHS ADMIN 108	274	1.6219	4,256		4,256	325	4,581
5011 WELFARE 108	864	5.1142	13,419		13,419	1,025	14,444
5032 INDG BURIAL	7	0.0414	109		109	8	117
5033 SR NUTRITON 108	71	0.4203	1,103		1,103	84	1,187
5041 JUV CRT WRD	34	0.2013	528		528	40	568
5051 VET SERV	44	0.2604	683		683	52	735
5061 SR CITIZENS	11	0.0651	171		171	13	184
6021 LIBRARY	429	2.5394	6,663		6,663	509	7,172
6022 ADULT LIT	45	0.2664	699		699	53	752
6023 FAMILY LIT	1	0.0059	16		16	1	17
6031 AG EXTENS	104	0.6156	1,615		1,615	123	1,738
7032 COL VET	24	0.1421	373		373	28	401
7033 MAX VET	23	0.1361	357		357	27	384
7035 WMS VET	21	0.1243	326		326	25	351
110 PUBLIC WORKS 3010	894	5.2918	13,885		13,885	1,061	14,946
121 BLDG FUND 1080	6	0.0355	93		93	7	100
151 FISH/GAME 2078	12	0.0710	186		186	14	200
156 MIGRANT HSE 1075	203	1.2016	3,153		3,153	241	3,394
447 SOLID WASTE 4000	110	0.6511	1,708		1,708	131	1,839
465 LOCAL TRNSP 4020	4	0.0237	62		62	5	67
468 AIRPORT 4001	129	0.7636	2,004		2,004	153	2,157
491 LOC TRAN PL 4022	33	0.1953	513		513	39	552
493 TRANSIT AGN 4002	232	1.3733	3,603		3,603	275	3,878
848 LAFCO 4060	52	0.3078	808		808	62	870
878 IHSS PUB AU 7526	38	0.2249	590		590	45	635
OUTSIDE AGENCIES	2,781	16.4614	43,193		43,193	3,305	46,498



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

Activity - CHECK CLEARING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	16,894	100.0000	262,389		262,389	18,317	280,706
Total	16,894	100.0000	262,389		262,389	18,317	280,706

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	20,300	20,300
1022 TREASURER	2,361	2,361
1026 REV/RECOVER	1,554	1,554
1031 CNTY CNSL	2,408	2,408
1040 PERSONNEL	1,989	1,989
1073 MAINTENANCE	4,013	4,013
1074 CUSTODIAN	1,454	1,454
1101 INSURANCE	1,655	1,655
1108 IT	919	919
201 CNTRL SERV	4,096	4,096
1011 BRD OF SUPV	2,140	2,140
1023 ASSESSOR	2,992	2,992
1051 ELECTIONS	3,511	3,511
1092 ADVERTISING	351	351
1106 SURVERYOR	200	200
1107 REFUNDS	468	468
20131 JUD DIST	1,521	1,521
2014 GRAND JURY	3,578	3,578
2016 DIST ATTN	5,434	5,434
20162 DA IND/GAM 2258	51	51
2017 CHILD SUPP 00125	3,427	3,427
2019 PUBL DEFEND	1,405	1,405
2020 COMMUNICTNS	1,956	1,956
2021 SHERIFF	11,720	11,720
20211 SO BAILIFF	451	451
20212 SO IND/GAM 2339	586	586
2031 JAIL	8,626	8,626
2033 JUV FAC	652	652
2035 PROBATION	6,219	6,219
20352 LOCAL COMM	2,792	2,792
20353 COMM CORRTRN	1,121	1,121
2036 VICTIM WITN	2,073	2,073
20363 YOUTH OFFEND GNT	568	568
2050 FLD WTR CON	200	200
2059 AG ADM SERV	2,742	2,742
2060 AG COMM	3,394	3,394



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

Receiving Department	Total	CHECK CLEARING
2061 WTR MGT	151	151
2070 CLERK/RECOR	1,956	1,956
2071 CORONER	2,207	2,207
2076 PLANN/BLDG	2,273	2,273
2077 ANIMAL CTRL	3,343	3,343
2080 TRAPPER	67	67
2081 OES	1,405	1,405
20811 HOME SECUR	351	351
2083 PUBLIC ADMN	234	234
4010 BH ADMIN SV 106	1,856	1,856
4011 SUBST ABUSE 106	5,216	5,216
4012 HEALTH 108	7,256	7,256
4013 MNTH HLTH 106	26,247	26,247
40131 MH SERV FND 2936	4,129	4,129
40132 MHSA EDUC & TRAIN	200	200
40133 MHSA 2940	117	117
40134 MHSA 2942	200	200
40135 MHSA 2941	151	151
40136 MHSA 2943	133	133
4015 AIR POLLUT 130	1,805	1,805
4019 ENVIR HLTH 108	3,545	3,545
4023 AMBULANCE 108	1,170	1,170
5010 DHHS ADMIN 108	4,581	4,581
5011 WELFARE 108	14,444	14,444
5032 INDG BURIAL	117	117
5033 SR NUTRITON 108	1,187	1,187
5041 JUV CRT WRD	568	568
5051 VET SERV	735	735
5061 SR CITIZENS	184	184
6021 LIBRARY	7,172	7,172
6022 ADULT LIT	752	752
6023 FAMILY LIT	17	17
6031 AG EXTENS	1,738	1,738
7032 COL VET	401	401
7033 MAX VET	384	384
7035 WMS VET	351	351
110 PUBLIC WORKS 3010	14,946	14,946



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

Receiving Department	Total	CHECK CLEARING
121 BLDG FUND 1080	100	100
151 FISH/GAME 2078	200	200
156 MIGRANT HSE 1075	3,394	3,394
447 SOLID WASTE 4000	1,839	1,839
465 LOCAL TRNSP 4020	67	67
468 AIRPORT 4001	2,157	2,157
491 LOC TRAN PL 4022	552	552
493 TRANSIT AGN 4002	3,878	3,878
848 LAFCO 4060	870	870
878 IHSS PUB AU 7526	635	635
OUTSIDE AGENCIES	46,498	46,498
Direct Billed	0	0
Total	280,706	280,706



COLUSA COUNTY
Schedule 5.1 Narrative Description of 2012-2013 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 2012-2013 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>\$1,403</u>	All Collector Revenue	Collector Revenue	Collector
<u>\$1,403</u>	Total Cost Adjustment		

DIRECT BILLED

There were no costs direct billed during the 2012-2013 fiscal year.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	86,403			86,403
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING USE	5,411		5,411	
EQUIPMENT USE	578		578	
1021 AUDITOR	1,225	216	1,441	
1022 TREASURER	1,444	110	1,554	
1031 CNTY CNSL		119	119	
1040 PERSONNEL		1,059	1,059	
1073 MAINTENANCE		1,265	1,265	
1074 CUSTODIAN		1,817	1,817	
1101 INSURANCE		46	46	
1108 IT		1,658	1,658	
201 CNTRL SERV		1,202	1,202	
Total Allocated Additions:	8,658	7,492	16,150	16,150
COLLECTOR REVENUE	(1,403)			
Total Departmental Cost Adjustments:	(1,403)			(1,403)
Total To Be Allocated:	93,658	7,492		101,150

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

	Total	General & Admin	COLLECTOR
Wages & Benefits			
SALARIES & WAGES	44,880	0	44,880
FRINGE BENEFITS	29,758	0	29,758
Other Expense & Cost			
53060 COMMUNICATIONS	501	0	501
53090 HOUSEHOLD	58	0	58
53100 INSURANCE	629	0	629
53120 MAINT OF EQUIP	353	0	353
53121 MAINT OF SOFTWARE	0	0	0
53130 MAINT OF STRU	0	0	0
53140 MEDICAL,DENTAL,LAB	0	0	0
53150 MEMBERSHIPS	175	0	175
53160 MISC EXPENSE	0	0	0
53170 OFFICE EXPENSE	556	0	556
53171 POSTAGE	1,411	0	1,411
53180 PROF/SPEC SERV	1,860	0	1,860
53200 RENTS/LEASES	1,876	0	1,876
53230 SPECIAL DEPT EXP	224	0	224
53231 SOFTWARE	233	0	233
53250 TRANS/TRAV	0	0	0
53251 EDUCATION/TRAINING	0	0	0
53260 UTILITIES	3,889	0	3,889
*FIXED ASSETS	0	0	0
Departmental Totals			
Total Expenditures	86,403	0	86,403
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
COLLECTOR REVENUE	(1,403)	0	(1,403)
Functional Cost	85,000	0	85,000



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

	Total	General & Admin	COLLECTOR
Allocation Step 1			
Inbound- All Others	8,658	0	8,658
1st Allocation	93,658	0	93,658
Allocation Step 2			
Inbound- All Others	7,492	0	7,492
2nd Allocation	7,492	0	7,492
Total For 1010260 1026 REV/RECOVER			
Total Allocated	101,150	0	101,150



COLUSA COUNTY

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

2014-2015 COST ALLOCATION

2015

Version 10.0013-1

Activity - COLLECTOR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2019 PUBL DEFEND	67	15.2273	14,262		14,262	1,141	15,403
2021 SHERIFF	1	0.2273	213		213	17	230
2035 PROBATION	218	49.5454	46,403		46,403	3,712	50,115
2036 VICTIM WITN	154	35.0000	32,780		32,780	2,622	35,402
SubTotal	440	100.0000	93,658		93,658	7,492	101,150
Total	440	100.0000	93,658		93,658	7,492	101,150

Allocation Basis: NUMBER OF COLLECTIONS PROCESSED PER DEPARTMENT

Allocation Source: REVENUE AND RECOVERY DEPT COLLECTION RECORDS



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

Receiving Department	Total	COLLECTOR
2019 PUBL DEFEND	15,403	15,403
2021 SHERIFF	230	230
2035 PROBATION	50,115	50,115
2036 VICTIM WITN	35,402	35,402
Direct Billed	0	0
Total	101,150	101,150



COLUSA COUNTY
Schedule 6.1 Narrative Description of 2012-2013 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 were for negotiations, employee issues, and county code preparation. The costs were allocated to all County Departments based on the number of employee positions in each department.

NON-COUNTY LEGAL SERVICES

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

GENERAL GOVERNMENT

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

DIRECT BILLED

The amount Direct Billed in the 2012-2013 fiscal year was for the reimbursement of time spent providing legal services to various County Departments and for time spent by contracted attorneys providing legal services to various County Departments as follows:

Recorded in Revenue Accounts: \$21,234 Recorded in Expense Account 59390: \$19,951 Total Direct Billed = \$41,185

COST ADJUSTMENT

Revenue: The activity recorded in the #00101-1031 County Counsel's revenue accounts in the 2012-2013 fiscal year which offset expenditures as a cost adjustment was for the proceeds from an insurance claim and for office supply refunds in the amount of \$13,940.

Reimbursed Projects: The activity recorded in the County Counsel's Reimbursed Projects account #00101-1031-59390 in the 2012-2013 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 \$189,399.

The total expenditure offset cost adjustment for the 2012-2013 fiscal year was \$203,339.

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

2014-2015 COST ALLOCATION
2015 Version 10.0013-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	665,701			665,701
FIXED ASSETS	(10,395)			
Total Deductions:	(10,395)			(10,395)
BUILDING USE	2,626		2,626	
EQUIPMENT USE	1,419		1,419	
1021 AUDITOR	3,235	563	3,798	
1022 TREASURER	2,237	171	2,408	
1031 CNTY CNSL		41	41	
1040 PERSONNEL		6,883	6,883	
1073 MAINTENANCE		18,803	18,803	
1074 CUSTODIAN		10,228	10,228	
1101 INSURANCE		2,068	2,068	
1108 IT		8,702	8,702	
201 CNTRL SERV		852	852	
Total Allocated Additions:	9,517	48,311	57,828	57,828
#466600 LEGAL SERV	(224)			
#479322 INS PROCEEDS	(13,716)			
#59390 REIMB PROJ	(189,399)			
Total Departmental Cost Adjustments:	(203,339)			(203,339)
Total To Be Allocated:	461,484	48,311		509,795

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	204,019	0	75,415	109,691	2,513
Other Expense & Cost					
BENEFITS	103,592	19,391	32,798	43,843	1,022
53060 COMMUNICATIONS	6,080	6,080	0	0	0
53100 INSURANCE	28,374	28,374	0	0	0
53120 MAINT-EQUIP	568	568	0	0	0
53150 MEMBERSHIPS	2,477	2,477	0	0	0
53170 OFFICE EXPENSE	14,936	14,936	0	0	0
53171 POSTAGE	184	184	0	0	0
53180 PROF SPEC SERV	282,256	15,833	0	26,897	0
53190 PUBL & LEGAL NOTICES	8,400	8,400	0	0	0
53200 RENTS & LEASES	355	355	0	0	0
53230 SPEC DEPT EXP	589	589	0	0	0
53231 SOFTWARE	1,564	1,564	0	0	0
53250 TRANS/TRAVEL	1,237	1,237	0	0	0
53251 EDUC & TRAIN	675	675	0	0	0
*FIXED ASSETS	10,395	10,395	0	0	0
Departmental Totals					
Total Expenditures	665,701	111,058	108,213	180,431	3,535
Deductions					
Total Deductions	(10,395)	(10,395)	0	0	0
Cost Adjustments					
#466600 LEGAL SERV	(224)	(224)	0	0	0
#479322 INS PROCEEDS	(13,716)	(1,348)	0	0	0
#59390 REIMB PROJ	(189,399)	(47)	0	0	0
Functional Cost	451,967	99,044	108,213	180,431	3,535
Allocation Step 1					
Inbound- All Others	9,517	0	3,518	5,117	117
Reallocate Admin Costs		(99,044)	36,611	53,251	1,220
Unallocated Costs	(69,471)	0	0	0	0
1st Allocation	392,013	0	148,342	238,799	4,872



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

2014-2015 COST ALLOCATION
 2015 Version 10.0013-1

	Total	General & Admin	GENERAL SERVICES	CO LEGAL SERVICE	EMPLOYEE RELATIONS
Allocation Step 2					
Inbound- All Others	48,311	0	17,858	25,975	595
Unallocated Costs	(3,883)	0	0	0	0
2nd Allocation	44,428	0	17,858	25,975	595
Total For 1010310 1031 CNTY CNSL					
Total Allocated	436,441	0	166,200	264,774	5,467



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

2014-2015 COST ALLOCATION
 2015 Version 10.0013-1

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

SALARIES & WAGES	0	0	0	0	16,400
Other Expense & Cost					

BENEFITS	0	0	0	0	6,538
53060 COMMUNICATIONS	0	0	0	0	0
53100 INSURANCE	0	0	0	0	0
53120 MAINT-EQUIP	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	201,720	37,806
53190 PUBL & LEGAL NOTICES	0	0	0	0	0
53200 RENTS & LEASES	0	0	0	0	0
53230 SPEC DEPT EXP	0	0	0	0	0
53231 SOFTWARE	0	0	0	0	0
53250 TRANS/TRAVEL	0	0	0	0	0
53251 EDUC & TRAIN	0	0	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					

Total Expenditures	0	0	0	201,720	60,744
Deductions					

Total Deductions	0	0	0	0	0
Cost Adjustments					

#466600 LEGAL SERV	0	0	0	0	0
#479322 INS PROCEEDS	0	0	0	(12,368)	0
#59390 REIMB PROJ	0	0	0	(189,352)	0
Functional Cost	0	0	0	0	60,744
Allocation Step 1					

Inbound- All Others	0	0	0	0	765
Reallocate Admin Costs	0	0	0	0	7,962
Unallocated Costs	0	0	0	0	(69,471)
1st Allocation	0	0	0	0	0



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

2014-2015 COST ALLOCATION

2015

Version 10.0013-1

	CCEA UNIT	CCMC UNIT	CDSA UNIT	NON-CO LEGAL SERV	GENERAL GOVT
Allocation Step 2					
Inbound- All Others	0	0	0	0	3,883
Unallocated Costs	0	0	0	0	(3,883)
2nd Allocation	0	0	0	0	0
Total For 1010310 1031 CNTY CNSL					
Total Allocated	0	0	0	0	0

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

2014-2015 COST ALLOCATION
2015 Version 10.0013-1

Activity - GENERAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	12,715	7.0470	10,454		10,454		10,454
1022 TREASURER	1,406	0.7792	1,156		1,156		1,156
1026 REV/RECOVER	49	0.0272	40		40		40
1040 PERSONNEL	11,297	6.2611	9,288		9,288	1,213	10,501
1101 INSURANCE	307	0.1701	252		252	33	285
1108 IT	253	0.1402	208		208	27	235
201 CNTRL SERV	651	0.3608	535		535	70	605
1023 ASSESSOR	14,933	8.2763	12,277		12,277	1,604	13,881
1051 ELECTIONS	174	0.0964	143		143	19	162
1106 SURVERYOR	126	0.0698	104		104	14	118
2014 GRAND JURY	245	0.1358	201		201	26	227
2016 DIST ATTN	844	0.4678	694		694	91	785
2017 CHILD SUPP 00125	174	0.0964	143		143	19	162
2019 PUBL DEFEND	680	0.3769	559		559	73	632
2021 SHERIFF	13,568	7.5198	11,155		11,155	1,457	12,612
2031 JAIL	2,798	1.5507	2,300		2,300	301	2,601
2035 PROBATION	8,123	4.5020	6,678		6,678	872	7,550
2036 VICTIM WITN	109	0.0604	90		90	12	102
2060 AG COMM	6,099	3.3802	5,014		5,014	655	5,669
2061 WTR MGT	66	0.0366	54		54	7	61
2070 CLERK/RECOR	1,032	0.5720	848		848	111	959
2076 PLANN/BLDG	19,091	10.5808	15,696		15,696	2,051	17,747
2077 ANIMAL CTRL	652	0.3614	536		536	70	606
2081 OES	147	0.0815	121		121	16	137
4010 BH ADMIN SV 106	1,406	0.7792	1,156		1,156	151	1,307
4011 SUBST ABUSE 106	4,121	2.2840	3,388		3,388	443	3,831
4012 HEALTH 108	1,339	0.7421	1,101		1,101	144	1,245
4013 MNTH HLTH 106	12,575	6.9694	10,339		10,339	1,351	11,690



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

2014-2015 COST ALLOCATION

2015

Version 10.0013-1

Activity - GENERAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
40131 MH SERV FND 2936	1,139	0.6313	936		936	122	1,058
40132 MHSA EDUC & TRAIN 2939	49	0.0272	40		40	5	45
40133 MHSA 2940	134	0.0743	110		110	14	124
4015 AIR POLLUT 130	1,227	0.6800	1,009		1,009	132	1,141
4023 AMBULANCE 108	158	0.0876	130		130	17	147
5010 DHHS ADMIN 108	7,193	3.9866	5,914		5,914	773	6,687
5011 WELFARE 108	21,506	11.9191	17,684		17,684	2,307	19,991
5033 SR NUTRITON 108	1,434	0.7948	1,179		1,179	154	1,333
5051 VET SERV	99	0.0549	81		81	11	92
6021 LIBRARY	631	0.3497	519		519	68	587
6031 AG EXTENS	343	0.1901	282		282	37	319
110 PUBLIC WORKS 3010	11,705	6.4872	9,623		9,623	1,257	10,880
151 FISH/GAME 2078	1,661	0.9206	1,366		1,366	178	1,544
156 MIGRANT HSE 1075	94	0.0521	77		77	10	87
447 SOLID WASTE 4000	43	0.0238	35		35	5	40
468 AIRPORT 4001	481	0.2666	395		395	52	447
493 TRANSIT AGN 4002	1,418	0.7859	1,166		1,166	152	1,318
878 IHSS PUB AU 7526	145	0.0804	119		119	16	135
OUTSIDE AGENCIES	15,991	8.8627	13,147		13,147	1,718	14,865
SubTotal	180,431	100.0000	148,342		148,342	17,858	166,200
Total	180,431	100.0000	148,342		148,342	17,858	166,200

Allocation Basis: PERCENT OF LEGAL SERV TIME PER DEPT

Allocation Source: COUNTY COUNSEL TIME RECORDS



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

2014-2015 COST ALLOCATION
2015 Version 10.0013-1

Activity - CO LEGAL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	12,715	7.0470	16,828	-882	15,946		15,946
1022 TREASURER	1,406	0.7792	1,861	-38	1,823		1,823
1026 REV/RECOVER	49	0.0272	65		65		65
1040 PERSONNEL	11,297	6.2611	14,951	-7,392	7,559	1,765	9,324
1101 INSURANCE	307	0.1701	406		406	48	454
1108 IT	253	0.1402	335		335	40	375
201 CNTRL SERV	651	0.3608	862		862	102	964
1023 ASSESSOR	14,933	8.2763	19,764	-2,638	17,126	2,333	19,459
1051 ELECTIONS	174	0.0964	230	-38	192	27	219
1106 SURVERYOR	126	0.0698	167		167	20	187
2014 GRAND JURY	245	0.1358	324		324	38	362
2016 DIST ATTN	844	0.4678	1,117	-153	964	132	1,096
2017 CHILD SUPP 00125	174	0.0964	230		230	27	257
2019 PUBL DEFEND	680	0.3769	900		900	106	1,006
2021 SHERIFF	13,568	7.5198	17,957	-1,656	16,301	2,120	18,421
2031 JAIL	2,798	1.5507	3,703		3,703	437	4,140
2035 PROBATION	8,123	4.5020	10,751	-268	10,483	1,269	11,752
2036 VICTIM WITN	109	0.0604	144		144	17	161
2060 AG COMM	6,099	3.3802	8,072	-46	8,026	953	8,979
2061 WTR MGT	66	0.0366	87		87	10	97
2070 CLERK/RECOR	1,032	0.5720	1,366	-15	1,351	161	1,512
2076 PLANN/BLDG	19,091	10.5808	25,267	-1,971	23,296	2,983	26,279
2077 ANIMAL CTRL	652	0.3614	863		863	102	965
2081 OES	147	0.0815	195		195	23	218
4010 BH ADMIN SV 106	1,406	0.7792	1,861	-1,043	818	220	1,038
4011 SUBST ABUSE 106	4,121	2.2840	5,454		5,454	644	6,098
4012 HEALTH 108	1,339	0.7421	1,772		1,772	209	1,981
4013 MNTH HLTH 106	12,575	6.9694	16,643		16,643	1,965	18,608



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

Activity - CO LEGAL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
40131 MH SERV FND 2936	1,139	0.6313	1,507		1,507	178	1,685
40132 MHSA EDUC & TRAIN 2939	49	0.0272	65		65	8	73
40133 MHSA 2940	134	0.0743	177		177	21	198
4015 AIR POLLUT 130	1,227	0.6800	1,624		1,624	192	1,816
4023 AMBULANCE 108	158	0.0876	209		209	25	234
5010 DHHS ADMIN 108	7,193	3.9866	9,520	-1,641	7,879	1,124	9,003
5011 WELFARE 108	21,506	11.9191	28,464	-1,200	27,264	3,356	30,620
5033 SR NUTRITON 108	1,434	0.7948	1,898		1,898	224	2,122
5051 VET SERV	99	0.0549	131		131	15	146
6021 LIBRARY	631	0.3497	835		835	99	934
6031 AG EXTENS	343	0.1901	454		454	54	508
110 PUBLIC WORKS 3010	11,705	6.4872	15,491	-2,170	13,321	1,829	15,150
151 FISH/GAME 2078	1,661	0.9206	2,198		2,198	259	2,457
156 MIGRANT HSE 1075	94	0.0521	124	-563	-439	15	-424
447 SOLID WASTE 4000	43	0.0238	57		57	7	64
468 AIRPORT 4001	481	0.2666	637		637	75	712
493 TRANSIT AGN 4002	1,418	0.7859	1,877		1,877	222	2,099
878 IHSS PUB AU 7526	145	0.0804	192		192	23	215
OUTSIDE AGENCIES	15,991	8.8627	21,164	-19,471	1,693	2,498	4,191
SubTotal	180,431	100.0000	238,799	-41,185	197,614	25,975	223,589
Direct Billed				41,185	41,185		41,185
Total	180,431	100.0000	238,799		238,799	25,975	264,774

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

Allocation Source: COUNTY COUNSEL DEPT TIME SHEETS



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

2014-2015 COST ALLOCATION
 2015 Version 10.0013-1

Activity - EMPLOYEE RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	103,000	2.8712	140		140		140
1022 TREASURER	35,029	0.9765	48		48		48
1026 REV/RECOVER	10,000	0.2788	14		14		14
1031 CNTY CNSL	30,000	0.8363	41		41		41
1040 PERSONNEL	30,000	0.8363	41		41	5	46
1073 MAINTENANCE	31,279	0.8719	42		42	5	47
1074 CUSTODIAN	20,353	0.5674	28		28	4	32
1101 INSURANCE	16,500	0.4599	22		22	3	25
1108 IT	30,500	0.8502	41		41	5	46
201 CNTRL SERV	20,000	0.5575	27		27	3	30
1023 ASSESSOR	100,000	2.7876	136		136	17	153
1051 ELECTIONS	24,000	0.6690	33		33	4	37
2008 DA SRVP/GRT	2,000	0.0558	3		3		3
2016 DIST ATTN	79,000	2.2022	107		107	14	121
20161 DA WEL/INV	100	0.0028					
2017 CHILD SUPP 00125	50,000	1.3938	68		68	9	77
2020 COMMUNICTNS	100,000	2.7876	136		136	17	153
2021 SHERIFF	348,754	9.7218	474		474	61	535
20211 SO BAILIFF	25,000	0.6969	34		34	4	38
20212 SO IND/GAM 2339	20,000	0.5575	27		27	3	30
2031 JAIL	185,000	5.1570	251		251	32	283
2035 PROBATION	161,253	4.4950	219		219	28	247
20351 PROB IND/GM 2526	7,377	0.2056	10		10	1	11
2036 VICTIM WITN	11,000	0.3066	15		15	2	17
20363 YOUTH OFFEND GNT	10,000	0.2788	14		14	2	16
2059 AG ADM SERV	47,394	1.3211	64		64	8	72
2060 AG COMM	57,500	1.6029	78		78	10	88
2070 CLERK/RECOR	44,000	1.2265	60		60	8	68



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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
2071 CORONER	10,000	0.2788	14		14	2	16
2076 PLANN/BLDG	48,368	1.3483	66		66	8	74
2077 ANIMAL CTRL	20,000	0.5575	27		27	3	30
2081 OES	10,868	0.3030	15		15	2	17
2083 PUBLIC ADMN	304	0.0085					
4010 BH ADMIN SV 106	40,000	1.1150	54		54	7	61
4011 SUBST ABUSE 106	20,000	0.5575	27		27	3	30
4012 HEALTH 108	137,000	3.8190	186		186	24	210
4013 MNTH HLTH 106	440,000	12.2650	596		596	81	677
4015 AIR POLLUT 130	42,500	1.1847	58		58	7	65
4019 ENVIR HLTH 108	40,000	1.1150	54		54	7	61
5010 DHHS ADMIN 108	100,000	2.7876	136		136	17	153
5011 WELFARE 108	370,000	10.3140	502		502	65	567
5033 SR NUTRITON 108	6,667	0.1858	9		9	1	10
5051 VET SERV	10,000	0.2788	14		14	2	16
6021 LIBRARY	160,000	4.4601	217		217	28	245
6031 AG EXTENS	30,000	0.8363	41		41	5	46
110 PUBLIC WORKS 3010	350,000	9.7565	475		475	61	536
156 MIGRANT HSE 1075	22,606	0.6302	31		31	4	35
447 SOLID WASTE 4000	10,000	0.2788	14		14	2	16
468 AIRPORT 4001	10,000	0.2788	14		14	2	16
493 TRANSIT AGN 4002	110,000	3.0663	149		149	19	168
SubTotal	3,587,352	100.0000	4,872		4,872	595	5,467
Total	3,587,352	100.0000	4,872		4,872	595	5,467

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



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

Activity - CCEA UNIT

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

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

Allocation Source: COUNTY COUNSEL DEPT TIME SHEETS

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

2014-2015 COST ALLOCATION

2015

Version 10.0013-1

Activity - CCMC UNIT

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

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

Allocation Source: CO COUNSEL TIME RECORDS

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

Activity - CDSA UNIT

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

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

Allocation Source: COUNTY COUNSEL DEPT TIME SHEETS

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

Activity - NON-CO LEGAL SERV

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

Allocation Basis: ACTUAL COST TO OUTSIDE ATTORNEYS

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

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

Receiving Department	Total	GENERAL SERVICES	CO LEGAL SERVICE	EMPLOYEE	CCEA UNIT	CCMC UNIT	CDSA UNIT
1021 AUDITOR	26,540	10,454	15,946	140	0	0	0
1022 TREASURER	3,027	1,156	1,823	48	0	0	0
1026 REV/RECOVER	119	40	65	14	0	0	0
1031 CNTY CNSL	41	0	0	41	0	0	0
1040 PERSONNEL	19,871	10,501	9,324	46	0	0	0
1073 MAINTENANCE	47	0	0	47	0	0	0
1074 CUSTODIAN	32	0	0	32	0	0	0
1101 INSURANCE	764	285	454	25	0	0	0
1108 IT	656	235	375	46	0	0	0
201 CNTRL SERV	1,599	605	964	30	0	0	0
1023 ASSESSOR	33,493	13,881	19,459	153	0	0	0
1051 ELECTIONS	418	162	219	37	0	0	0
1106 SURVERYOR	305	118	187	0	0	0	0
2008 DA SRVP/GRT	3	0	0	3	0	0	0
2014 GRAND JURY	589	227	362	0	0	0	0
2016 DIST ATTN	2,002	785	1,096	121	0	0	0
2017 CHILD SUPP 00125	496	162	257	77	0	0	0
2019 PUBL DEFEND	1,638	632	1,006	0	0	0	0
2020 COMMUNICTNS	153	0	0	153	0	0	0
2021 SHERIFF	31,568	12,612	18,421	535	0	0	0
20211 SO BAILIFF	38	0	0	38	0	0	0
20212 SO IND/GAM 2339	30	0	0	30	0	0	0
2031 JAIL	7,024	2,601	4,140	283	0	0	0
2035 PROBATION	19,549	7,550	11,752	247	0	0	0
20351 PROB IND/GM 2526	11	0	0	11	0	0	0
2036 VICTIM WITN	280	102	161	17	0	0	0
20363 YOUTH OFFEND GNT	16	0	0	16	0	0	0
2059 AG ADM SERV	72	0	0	72	0	0	0
2060 AG COMM	14,736	5,669	8,979	88	0	0	0
2061 WTR MGT	158	61	97	0	0	0	0
2070 CLERK/RECOR	2,539	959	1,512	68	0	0	0
2071 CORONER	16	0	0	16	0	0	0
2076 PLANN/BLDG	44,100	17,747	26,279	74	0	0	0
2077 ANIMAL CTRL	1,601	606	965	30	0	0	0
2081 OES	372	137	218	17	0	0	0
4010 BH ADMIN SV 106	2,406	1,307	1,038	61	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
4011 SUBST ABUSE 106	9,959	3,831	6,098	30	0	0	0
4012 HEALTH 108	3,436	1,245	1,981	210	0	0	0
4013 MNTH HLTH 106	30,975	11,690	18,608	677	0	0	0
40131 MH SERV FND 2936	2,743	1,058	1,685	0	0	0	0
40132 MHSA EDUC & TRAIN	118	45	73	0	0	0	0
40133 MHSA 2940	322	124	198	0	0	0	0
4015 AIR POLLUT 130	3,022	1,141	1,816	65	0	0	0
4019 ENVIR HLTH 108	61	0	0	61	0	0	0
4023 AMBULANCE 108	381	147	234	0	0	0	0
5010 DHHS ADMIN 108	15,843	6,687	9,003	153	0	0	0
5011 WELFARE 108	51,178	19,991	30,620	567	0	0	0
5033 SR NUTRITON 108	3,465	1,333	2,122	10	0	0	0
5051 VET SERV	254	92	146	16	0	0	0
6021 LIBRARY	1,766	587	934	245	0	0	0
6031 AG EXTENS	873	319	508	46	0	0	0
110 PUBLIC WORKS 3010	26,566	10,880	15,150	536	0	0	0
151 FISH/GAME 2078	4,001	1,544	2,457	0	0	0	0
156 MIGRANT HSE 1075	(302)	87	(424)	35	0	0	0
447 SOLID WASTE 4000	120	40	64	16	0	0	0
468 AIRPORT 4001	1,175	447	712	16	0	0	0
493 TRANSIT AGN 4002	3,585	1,318	2,099	168	0	0	0
878 IHSS PUB AU 7526	350	135	215	0	0	0	0
OUTSIDE AGENCIES	19,056	14,865	4,191	0	0	0	0
Direct Billed	41,185	0	41,185	0	0	0	0
Total	436,441	166,200	264,774	5,467	0	0	0



COLUSA COUNTY

Schedule .5 - Allocation Summary
For Department 1031 CNTY CNSL

2014-2015 COST ALLOCATION

2015

Version 10.0013-1

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 SURVEYOR	0
2008 DA SRVP/GRT	0
2014 GRAND JURY	0
2016 DIST ATTN	0
2017 CHILD SUPP 00125	0
2019 PUBL DEFEND	0
2020 COMMUNICTNS	0
2021 SHERIFF	0
20211 SO BAILIFF	0
20212 SO IND/GAM 2339	0
2031 JAIL	0
2035 PROBATION	0
20351 PROB IND/GM 2526	0
2036 VICTIM WITN	0
20363 YOUTH OFFEND GNT	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
2081 OES	0
4010 BH ADMIN SV 106	0



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Schedule 6.5

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

Receiving Department	NON-CO LEGAL SERV
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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
4015 AIR POLLUT 130	0
4019 ENVIR HLTH 108	0
4023 AMBULANCE 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
110 PUBLIC WORKS 3010	0
151 FISH/GAME 2078	0
156 MIGRANT HSE 1075	0
447 SOLID WASTE 4000	0
468 AIRPORT 4001	0
493 TRANSIT AGN 4002	0
878 IHSS PUB AU 7526	0
OUTSIDE AGENCIES	0
Direct Billed	0

Total	<u>0</u>
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COLUSA COUNTY
Schedule 7.1 Narrative Description of 2012-2013 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, 2013.

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 2012-2013 fiscal year.

COST ADJUSTMENTS

The activity recorded in the Personnel Department's Reimbursed Projects account #1040-59390 in the 2012-2013 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 \$228,879.

DIRECT BILLED

There were no costs direct billed during the 2012-2013 fiscal year.

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

2014-2015 COST ALLOCATION
 2015 Version 10.0013-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	589,887			589,887
FIXED ASSETS	(108)			
Total Deductions:	(108)			(108)
BUILDING USE	4,740		4,740	
EQUIPMENT USE	1,028		1,028	
1021 AUDITOR	3,350	584	3,934	
1022 TREASURER	1,848	141	1,989	
1031 CNTY CNSL	16,888	2,983	19,871	
1040 PERSONNEL		3,177	3,177	
1073 MAINTENANCE		8,497	8,497	
1074 CUSTODIAN		6,166	6,166	
1101 INSURANCE		44	44	
1108 IT		6,115	6,115	
201 CNTRL SERV		4,442	4,442	
Total Allocated Additions:	27,854	32,149	60,003	60,003
59390 REVENUE OFFSET	(228,879)			
Total Departmental Cost Adjustments:	(228,879)			(228,879)
Total To Be Allocated:	388,754	32,149		420,903

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

	Total	General & Admin	GENERAL PERSONNEL	PERSONNEL SERVICE
Wages & Benefits				

SALARIES & WAGES	196,723	25,460	137,848	33,415
Other Expense & Cost				

BENEFITS	76,769	16,148	47,860	12,761
53060 COMMUNICATIONS	1,870	0	1,870	0
53090 HOUSEHOLD	57	0	57	0
53100 INSURANCE	598	0	598	0
53120 MAINT-EQUIP	496	0	496	0
53121 MAINT-SOFTWARE	34	0	34	0
53150 MEMBERSHIPS	5,230	0	5,230	0
53170 OFFICE EXPENSE	4,452	0	4,452	0
53171 POSTAGE	875	0	875	0
53180 PROF SPEC SERV	276,041	0	61,228	214,813
53190 PUBL & LEGAL NOTCE	4,278	0	3,183	1,095
53210 RENTS/LEASE EQUIP	1,740	0	1,740	0
53230 SPEC DEPT EXP	219	0	219	0
53231 SOFTWARE	51	0	51	0
53250 TRANS/TRAVEL	17,646	0	4,674	12,972
53251 EDUC & TRAIN	2,700	0	2,700	0
*FIXED ASSETS	108	108	0	0
Departmental Totals				

Total Expenditures	589,887	41,716	273,115	275,056
Deductions				

Total Deductions	(108)	(108)	0	0
Cost Adjustments				

59390 REVENUE OFFSET	(228,879)	0	0	(228,879)
Functional Cost				

Functional Cost	360,900	41,608	273,115	46,177
Allocation Step 1				

Inbound- All Others	27,854	3,605	19,518	4,731
Reallocate Admin Costs		(45,213)	36,392	8,821
1st Allocation	388,754	0	329,025	59,729

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

	Total	General & Admin	GENERAL PERSONNEL	PERSONNEL SERVICE
Allocation Step 2				
Inbound- All Others	32,149	4,161	22,527	5,461
Reallocate Admin Costs		(4,161)	3,349	812
2nd Allocation	32,149	0	25,876	6,273
Total For 1010400 1040 PERSONNEL				
Total Allocated	420,903	0	354,901	66,002

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

Activity - GENERAL PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	103,000	3.3147	10,906		10,906		10,906
1022 TREASURER	35,029	1.1273	3,709		3,709		3,709
1026 REV/RECOVER	10,000	0.3218	1,059		1,059		1,059
1031 CNTY CNSL	30,000	0.9655	3,177		3,177		3,177
1040 PERSONNEL	30,000	0.9655	3,177		3,177		3,177
1073 MAINTENANCE	31,279	1.0066	3,312		3,312	279	3,591
1074 CUSTODIAN	20,353	0.6550	2,155		2,155	182	2,337
1101 INSURANCE	16,500	0.5310	1,747		1,747	147	1,894
1108 IT	30,500	0.9815	3,230		3,230	272	3,502
201 CNTRL SERV	20,000	0.6436	2,118		2,118	178	2,296
1023 ASSESSOR	100,000	3.2182	10,589		10,589	892	11,481
1051 ELECTIONS	24,000	0.7724	2,541		2,541	214	2,755
2008 DA SRVP/GRT	2,000	0.0644	212		212	18	230
2016 DIST ATTN	79,000	2.5424	8,365		8,365	705	9,070
20161 DA WEL/INV	100	0.0032	11		11	1	12
2017 CHILD SUPP 00125	50,000	1.6091	5,294		5,294	446	5,740
2020 COMMUNICTNS	100,000	3.2182	10,589		10,589	892	11,481
2021 SHERIFF	348,754	11.2235	36,928		36,928	3,113	40,041
20211 SO BAILIFF	25,000	0.8045	2,647		2,647	223	2,870
20212 SO IND/GAM 2339	20,000	0.6436	2,118		2,118	178	2,296
2031 JAIL	185,000	5.9536	19,589		19,589	1,651	21,240
2035 PROBATION	161,253	5.1894	17,074		17,074	1,439	18,513
20351 PROB IND/GM 2526	7,377	0.2374	781		781	66	847
2036 VICTIM WITN	11,000	0.3540	1,165		1,165	98	1,263
20363 YOUTH OFFEND GNT	10,000	0.3218	1,059		1,059	89	1,148
2059 AG ADM SERV	47,394	1.5252	5,018		5,018	423	5,441
2060 AG COMM	57,500	1.8504	6,088		6,088	513	6,601
2070 CLERK/RECOR	44,000	1.4160	4,659		4,659	393	5,052



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

Activity - GENERAL PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2071 CORONER	10,000	0.3218	1,059		1,059	89	1,148
2076 PLANN/BLDG	48,368	1.5566	5,121		5,121	432	5,553
2077 ANIMAL CTRL	20,000	0.6436	2,118		2,118	178	2,296
2081 OES	10,868	0.3498	1,151		1,151	97	1,248
2083 PUBLIC ADMN	304	0.0098	32		32	3	35
4010 BH ADMIN SV 106	40,000	1.2873	4,235		4,235	357	4,592
4011 SUBST ABUSE 106	20,000	0.6436	2,118		2,118	178	2,296
4012 HEALTH 108	137,000	4.4089	14,506		14,506	1,223	15,729
4013 MNTH HLTH 106	440,000	14.1598	46,588		46,588	3,930	50,518
4015 AIR POLLUT 130	42,500	1.3677	4,500		4,500	379	4,879
4019 ENVIR HLTH 108	40,000	1.2873	4,235		4,235	357	4,592
5010 DHHS ADMIN 108	100,000	3.2182	10,589		10,589	892	11,481
5033 SR NUTRITON 108	6,667	0.2146	706		706	60	766
5051 VET SERV	10,000	0.3218	1,059		1,059	89	1,148
6021 LIBRARY	160,000	5.1491	16,942		16,942	1,428	18,370
6031 AG EXTENS	30,000	0.9655	3,177		3,177	268	3,445
110 PUBLIC WORKS 3010	350,000	11.2636	37,060		37,060	3,124	40,184
156 MIGRANT HSE 1075	22,606	0.7275	2,394		2,394	202	2,596
447 SOLID WASTE 4000	10,000	0.3218	1,059		1,059	89	1,148
468 AIRPORT 4001	10,000	0.3218	1,059		1,059	89	1,148
OUTSIDE AGENCIES	2	0.0001					
SubTotal	3,107,354	100.0000	329,025		329,025	25,876	354,901
Total	3,107,354	100.0000	329,025		329,025	25,876	354,901

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

Allocation Basis: EMPLOYEE POSITIONS SERVICED BY PESONNEL TIMES 10000

Allocation Source: EMPLOYEE POSITION ALLOCATION SCHEDULE



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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	3,680	7.9695	4,760		4,760		4,760
1022 TREASURER	279	0.6042	361		361		361
1031 CNTY CNSL	2,865	6.2045	3,706		3,706		3,706
1073 MAINTENANCE	824	1.7845	1,066		1,066	131	1,197
1074 CUSTODIAN	407	0.8814	526		526	65	591
1101 INSURANCE	573	1.2409	741		741	91	832
201 CNTRL SERV	641	1.3882	829		829	102	931
1023 ASSESSOR	1,223	2.6486	1,582		1,582	195	1,777
2016 DIST ATTN	826	1.7888	1,068		1,068	132	1,200
2017 CHILD SUPP 00125	1,177	2.5489	1,522		1,522	188	1,710
2020 COMMUNICTNS	1,587	3.4369	2,053		2,053	253	2,306
2021 SHERIFF	2,417	5.2343	3,126		3,126	385	3,511
2031 JAIL	2,973	6.4384	3,846		3,846	474	4,320
2035 PROBATION	2,274	4.9246	2,941		2,941	362	3,303
2036 VICTIM WITN	1,641	3.5538	2,123		2,123	262	2,385
2059 AG ADM SERV	914	1.9794	1,182		1,182	146	1,328
2060 AG COMM	165	0.3573	213		213	26	239
2070 CLERK/RECOR	142	0.3075	184		184	23	207
2076 PLANN/BLDG	467	1.0113	604		604	74	678
2077 ANIMAL CTRL	103	0.2231	133		133	16	149
4010 BH ADMIN SV 106	2,711	5.8710	3,507		3,507	432	3,939
4011 SUBST ABUSE 106	2,219	4.8055	2,870		2,870	354	3,224
4012 HEALTH 108	703	1.5224	909		909	112	1,021
4013 MNTH HLTH 106	2,512	5.4401	3,249		3,249	400	3,649
4015 AIR POLLUT 130	164	0.3552	212		212	26	238
4019 ENVIR HLTH 108	31	0.0671	40		40	5	45
5010 DHHS ADMIN 108	1,083	2.3454	1,401		1,401	173	1,574
5011 WELFARE 108	1,815	3.9306	2,348		2,348	289	2,637



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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
6021 LIBRARY	1,786	3.8678	2,310		2,310	285	2,595
110 PUBLIC WORKS 3010	4,360	9.4423	5,643		5,643	695	6,338
156 MIGRANT HSE 1075	1,277	2.7655	1,652		1,652	204	1,856
447 SOLID WASTE 4000	62	0.1343	80		80	10	90
468 AIRPORT 4001	124	0.2685	160		160	20	180
493 TRANSIT AGN 4002	573	1.2409	741		741	91	832
878 IHSS PUB AU 7526	1,512	3.2744	1,956		1,956	241	2,197
OUTSIDE AGENCIES	66	0.1429	85		85	11	96
SubTotal	46,176	100.0000	59,729		59,729	6,273	66,002
Total	46,176	100.0000	59,729		59,729	6,273	66,002

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	15,666	10,906	4,760
1022 TREASURER	4,070	3,709	361
1026 REV/RECOVER	1,059	1,059	0
1031 CNTY CNSL	6,883	3,177	3,706
1040 PERSONNEL	3,177	3,177	0
1073 MAINTENANCE	4,788	3,591	1,197
1074 CUSTODIAN	2,928	2,337	591
1101 INSURANCE	2,726	1,894	832
1108 IT	3,502	3,502	0
201 CNTRL SERV	3,227	2,296	931
1023 ASSESSOR	13,258	11,481	1,777
1051 ELECTIONS	2,755	2,755	0
2008 DA SRVP/GRT	230	230	0
2016 DIST ATTN	10,270	9,070	1,200
20161 DA WEL/INV	12	12	0
2017 CHILD SUPP 00125	7,450	5,740	1,710
2020 COMMUNICTNS	13,787	11,481	2,306
2021 SHERIFF	43,552	40,041	3,511
20211 SO BAILIFF	2,870	2,870	0
20212 SO IND/GAM 2339	2,296	2,296	0
2031 JAIL	25,560	21,240	4,320
2035 PROBATION	21,816	18,513	3,303
20351 PROB IND/GM 2526	847	847	0
2036 VICTIM WITN	3,648	1,263	2,385
20363 YOUTH OFFEND GNT	1,148	1,148	0
2059 AG ADM SERV	6,769	5,441	1,328
2060 AG COMM	6,840	6,601	239
2070 CLERK/RECOR	5,259	5,052	207
2071 CORONER	1,148	1,148	0
2076 PLANN/BLDG	6,231	5,553	678
2077 ANIMAL CTRL	2,445	2,296	149
2081 OES	1,248	1,248	0
2083 PUBLIC ADMN	35	35	0
4010 BH ADMIN SV 106	8,531	4,592	3,939
4011 SUBST ABUSE 106	5,520	2,296	3,224
4012 HEALTH 108	16,750	15,729	1,021



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

Receiving Department	Total	GENERAL PERSONNEL SERVICE	
4013 MNTH HLTH 106	54,167	50,518	3,649
4015 AIR POLLUT 130	5,117	4,879	238
4019 ENVIR HLTH 108	4,637	4,592	45
5010 DHHS ADMIN 108	13,055	11,481	1,574
5011 WELFARE 108	2,637	0	2,637
5033 SR NUTRITON 108	766	766	0
5051 VET SERV	1,148	1,148	0
6021 LIBRARY	20,965	18,370	2,595
6031 AG EXTENS	3,445	3,445	0
110 PUBLIC WORKS 3010	46,522	40,184	6,338
156 MIGRANT HSE 1075	4,452	2,596	1,856
447 SOLID WASTE 4000	1,238	1,148	90
468 AIRPORT 4001	1,328	1,148	180
493 TRANSIT AGN 4002	832	0	832
878 IHSS PUB AU 7526	2,197	0	2,197
OUTSIDE AGENCIES	96	0	96
Direct Billed	0	0	0
Total	420,903	354,901	66,002



COLUSA COUNTY
Schedule 8.1 Narrative Description of 2012-2013 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 2012-2013 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 2012-2013 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>
\$21,425	1073-454608	#2060210 Williams Library	Maintenance of Structures

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

2014-2015 COST ALLOCATION
 2015 Version 10.0013-1

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	575,824			575,824
FIXED ASSETS	(71,375)			
Total Deductions:	(71,375)			(71,375)
BUILDING USE	1,249		1,249	
EQUIPMENT USE	20,276		20,276	
1021 AUDITOR	5,263	929	6,192	
1022 TREASURER	3,728	285	4,013	
1031 CNTY CNSL	42	5	47	
1040 PERSONNEL	4,378	410	4,788	
1074 CUSTODIAN		8,738	8,738	
1101 INSURANCE		1,264	1,264	
1108 IT		2,820	2,820	
201 CNTRL SERV		62	62	
Total Allocated Additions:	34,936	14,513	49,449	49,449
Total To Be Allocated:	539,385	14,513		553,898



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

	Total	General & Admin	SPECIAL PROJECTS	MAINT OF STRUCTURE
Wages & Benefits				
SALARIES & WAGES	147,753	62,020	46,330	39,403
Other Expense & Cost				
BENEFITS	81,235	34,099	25,472	21,664
3050 CLOTHING	557	557	0	0
3060 COMMUNICATIONS	6,472	6,472	0	0
3090 HOUSEHOLD EXP	286	246	0	40
3100 INSURANCE	17,353	17,353	0	0
3120 MAINT-EQUIP	4,487	3,109	569	809
3130 MAINT-STRU	174,023	5,936	42,894	125,193
3150 MEMBERSHIPS	0	0	0	0
3170 OFFICE EXPENSE	1,077	1,011	0	66
3180 PROF SPEC SERV	59,682	2,132	20,464	37,086
31802 ALT SENT	144	0	0	144
3190 PUBL/LEGAL NOTIC	458	458	0	0
3200 RENTS/LEASES EQUIP	811	811	0	0
3220 SMALL TOOLS	2,074	2,074	0	0
3230 SPECIAL DEPT EXP	2,381	2,381	0	0
3250 TRANS/TRAVEL	19	19	0	0
3253 FUEL	3,434	3,434	0	0
3260 UTILITIES	2,203	0	0	2,203
*FIXED ASSETS	71,375	71,375	0	0
Departmental Totals				
Total Expenditures	575,824	213,487	135,729	226,608
Deductions				
Total Deductions	(71,375)	(71,375)	0	0
Functional Cost	504,449	142,112	135,729	226,608
Allocation Step 1				
Inbound- All Others	34,936	14,664	10,955	9,317
Reallocate Admin Costs		(156,776)	84,722	72,054
1st Allocation	539,385	0	231,406	307,979



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

2014-2015 COST ALLOCATION

2015

Version 10.0013-1

	Total	General & Admin	SPECIAL PROJECTS	MAINT OF STRUCTURE
Allocation Step 2				
Inbound- All Others	14,513	6,092	4,551	3,870
Reallocate Admin Costs		(6,092)	3,292	2,800
2nd Allocation	14,513	0	7,843	6,670
Total For 1010730 1073 MAINTENANCE				
Total Allocated	553,898	0	239,249	314,649



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

2014-2015 COST ALLOCATION
 2015 Version 10.0013-1

Activity - SPECIAL PROJECTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	4,326	3.9236	9,079		9,079		9,079
1022 TREASURER	941	0.8535	1,975		1,975		1,975
1031 CNTY CNSL	1,757	1.5936	3,688		3,688		3,688
1040 PERSONNEL	676	0.6131	1,419		1,419		1,419
1074 CUSTODIAN	578	0.5242	1,213		1,213	44	1,257
1101 INSURANCE	2,489	2.2575	5,224		5,224	190	5,414
1108 IT	955	0.8662	2,004		2,004	73	2,077
201 CNTRL SERV	926	0.8399	1,943		1,943	71	2,014
1011 BRD OF SUPV	4,647	4.2147	9,753		9,753	355	10,108
1023 ASSESSOR	465	0.4217	976		976	36	1,012
20132 SUP CRT	582	0.5279	1,221		1,221	45	1,266
20133 CRT FAC	62	0.0562	130		130	5	135
2016 DIST ATTN	9	0.0082	19		19	1	20
2017 CHILD SUPP 00125	801	0.7265	1,681		1,681	61	1,742
2021 SHERIFF	841	0.7628	1,765		1,765	64	1,829
2035 PROBATION	1,375	1.2471	2,886		2,886	105	2,991
2076 PLANN/BLDG	2,181	1.9781	4,577		4,577	167	4,744
4012 HEALTH 108	3,441	3.1209	7,222		7,222	263	7,485
4013 MNTH HLTH 106	772	0.7002	1,620		1,620	59	1,679
5011 WELFARE 108	6,796	6.1638	14,263		14,263	520	14,783
5061 SR CITIZENS	4,623	4.1929	9,703		9,703	354	10,057
6012 SUPT OF SCH	902	0.8181	1,893		1,893	69	1,962
6021 LIBRARY	60,811	55.1536	127,631		127,631	4,650	132,281
7032 COL VET	2,500	2.2674	5,247		5,247	191	5,438
7033 MAX VET	5,577	5.0582	11,705		11,705	426	12,131
7034 PRIN VET	263	0.2385	552		552	20	572
7035 WMS VET	78	0.0707	164		164	6	170
110 PUBLIC WORKS 3010	883	0.8009	1,853		1,853	68	1,921



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COLUSA COUNTY

Schedule .4 - Detail Activity Allocations
For Department 1073 MAINTENANCE

2014-2015 COST ALLOCATION

2015

Version 10.0013-1

Activity - SPECIAL PROJECTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	110,257	100.0000	231,406		231,406	7,843	239,249
Total	110,257	100.0000	231,406		231,406	7,843	239,249

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

2014-2015 COST ALLOCATION

2015

Version 10.0013-1

Activity - MAINT OF STRUCTURE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	5,773	2.8169	8,675		8,675		8,675
1022 TREASURER	1,170	0.5709	1,758		1,758		1,758
1026 REV/RECOVER	842	0.4108	1,265		1,265		1,265
1031 CNTY CNSL	10,058	4.9077	15,115		15,115		15,115
1040 PERSONNEL	4,710	2.2982	7,078		7,078		7,078
1074 CUSTODIAN	954	0.4655	1,434		1,434	35	1,469
1101 INSURANCE	149	0.0727	224		224	5	229
1108 IT	2,417	1.1793	3,632		3,632	88	3,720
201 CNTRL SERV	1,743	0.8505	2,619		2,619	64	2,683
1011 BRD OF SUPV	5,741	2.8013	8,627		8,627	210	8,837
1023 ASSESSOR	9,789	4.7764	14,710		14,710	358	15,068
1051 ELECTIONS	968	0.4723	1,455		1,455	35	1,490
1106 SURVERYOR	1,084	0.5289	1,629		1,629	40	1,669
20131 JUD DIST	6,945	3.3887	10,437		10,437	254	10,691
20132 SUP CRT	16,683	8.1403	25,070		25,070	610	25,680
2018 LAW LIBRARY	1,969	0.9608	2,959		2,959	72	3,031
2021 SHERIFF	113	0.0551	170		170	4	174
2035 PROBATION	3,521	1.7180	5,291		5,291	129	5,420
2070 CLERK/RECOR	3,354	1.6365	5,040		5,040	123	5,163
2076 PLANN/BLDG	7,184	3.5053	10,796		10,796	263	11,059
2083 PUBLIC ADMN	113	0.0551	170		170	4	174
4011 SUBST ABUSE 106	253	0.1234	380		380	9	389
4012 HEALTH 108	6,554	3.1979	9,849		9,849	240	10,089
4013 MNTH HLTH 106	5,562	2.7139	8,358		8,358	203	8,561
5011 WELFARE 108	9,704	4.7350	14,583		14,583	355	14,938
6021 LIBRARY	47,960	23.4017	72,073	-21,425	50,648	1,754	52,402
6022 ADULT LIT	303	0.1478	455		455	11	466
110 PUBLIC WORKS 3010	19,012	9.2767	28,570		28,570	695	29,265



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

Activity - MAINT OF STRUCTURE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
447 SOLID WASTE 4000	1,138	0.5553	1,710		1,710	42	1,752
OUTSIDE AGENCIES	29,178	14.2371	43,847		43,847	1,067	44,914
SubTotal	204,944	100.0000	307,979	-21,425	286,554	6,670	293,224
Direct Billed				21,425	21,425		21,425
Total	204,944	100.0000	307,979		307,979	6,670	314,649

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	17,754	9,079	8,675
1022 TREASURER	3,733	1,975	1,758
1026 REV/RECOVER	1,265	0	1,265
1031 CNTY CNSL	18,803	3,688	15,115
1040 PERSONNEL	8,497	1,419	7,078
1074 CUSTODIAN	2,726	1,257	1,469
1101 INSURANCE	5,643	5,414	229
1108 IT	5,797	2,077	3,720
201 CNTRL SERV	4,697	2,014	2,683
1011 BRD OF SUPV	18,945	10,108	8,837
1023 ASSESSOR	16,080	1,012	15,068
1051 ELECTIONS	1,490	0	1,490
1106 SURVERYOR	1,669	0	1,669
20131 JUD DIST	10,691	0	10,691
20132 SUP CRT	26,946	1,266	25,680
20133 CRT FAC	135	135	0
2016 DIST ATTN	20	20	0
2017 CHILD SUPP 00125	1,742	1,742	0
2018 LAW LIBRARY	3,031	0	3,031
2021 SHERIFF	2,003	1,829	174
2035 PROBATION	8,411	2,991	5,420
2070 CLERK/RECOR	5,163	0	5,163
2076 PLANN/BLDG	15,803	4,744	11,059
2083 PUBLIC ADMN	174	0	174
4011 SUBST ABUSE 106	389	0	389
4012 HEALTH 108	17,574	7,485	10,089
4013 MNTH HLTH 106	10,240	1,679	8,561
5011 WELFARE 108	29,721	14,783	14,938
5061 SR CITIZENS	10,057	10,057	0
6012 SUPT OF SCH	1,962	1,962	0
6021 LIBRARY	184,683	132,281	52,402
6022 ADULT LIT	466	0	466
7032 COL VET	5,438	5,438	0
7033 MAX VET	12,131	12,131	0
7034 PRIN VET	572	572	0
7035 WMS VET	170	170	0



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

Receiving Department	Total	SPECIAL PROJECTS	MAINT OF
110 PUBLIC WORKS 3010	31,186	1,921	29,265
447 SOLID WASTE 4000	1,752	0	1,752
OUTSIDE AGENCIES	44,914	0	44,914
Direct Billed	21,425	0	21,425
Total	553,898	239,249	314,649



COLUSA COUNTY
Schedule 9.1 Narrative Description of 2012-2013 Costs to be Allocated
For Department 1074 CUSTODIAN

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

GROUNDSKEEPING

The 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 \$93,076 for the 2012-2013 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	\$8,127	Historic Courthouse	\$28,169
6021 Wms Lib	\$71	Hall of Records	\$33,359
1074 Wms JC	\$44	Colusa Plaza (metered)	\$17,457
5011 Wel Lite	\$71	HC Annex	\$1,277
4012 Health Lite	\$39	Other Buildings (metered)	\$12,814
20100 Mail Room	\$334	Total Utility Cost	\$93,076
Outside Agency	\$4,128		
Total	\$12,814		

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 \$6,391 for the 2012-2013 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:

<u>Total Custodian Supplies</u>	
<u>Building</u>	<u>Cost</u>
Historic Courthouse	\$802
Hall of Records	\$734
Colusa Plaza	\$156
HC Annex	\$190
Muni Courthouse	\$3,019
Colusa Library	\$863
Colusa Scout Cabin	\$627
Total Supplies	<u>\$6,391</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 2012-2013 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:	221,860			221,860
Fixed Assets	0			
Total Deductions:	0			0
BUILDING USE	3,406		3,406	
EQUIPMENT USE	3,217		3,217	
1021 AUDITOR	3,356	595	3,951	
1022 TREASURER	1,351	103	1,454	
1031 CNTY CNSL	28	4	32	
1040 PERSONNEL	2,681	247	2,928	
1073 MAINTENANCE	2,647	79	2,726	
1074 CUSTODIAN		3,241	3,241	
1101 INSURANCE		95	95	
1108 IT		1,862	1,862	
201 CNTRL SERV		21	21	
Total Allocated Additions:	16,686	6,247	22,933	22,933
Total To Be Allocated:	238,546	6,247		244,793

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

	Total	General & Admin	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES
Wages & Benefits					
Salaries & Wages	72,859	0	72,859	0	0
Other Expense & Cost					
Benefits	46,014	0	46,014	0	0
3090 Household Exp	6,391	0	0	0	6,391
3100 Insurance	1,301	0	1,301	0	0
3120 Maint-Equip	349	0	349	0	0
3121 Maint-Software	0	0	0	0	0
3130 Maint-Stru	195	0	195	0	0
3150 Memberships	0	0	0	0	0
3170 Office Expense	433	0	433	0	0
3180 Prof Spec Serv	125	0	125	0	0
3230 Special Dept Exp	378	0	378	0	0
3250 Transportation	31	0	31	0	0
3253 Fuel	708	0	708	0	0
3260 Utilities	93,076	0	0	93,076	0
*Fixed Assets	0	0	0	0	0
Departmental Totals					
Total Expenditures	221,860	0	122,393	93,076	6,391
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	221,860	0	122,393	93,076	6,391
Allocation Step 1					
Inbound- All Others	16,686	16,686	0	0	0
Reallocate Admin Costs		(16,686)	9,205	7,000	481
1st Allocation	238,546	0	131,598	100,076	6,872
Allocation Step 2					
Inbound- All Others	6,247	6,247	0	0	0
Reallocate Admin Costs		(6,247)	3,446	2,621	180
2nd Allocation	6,247	0	3,446	2,621	180



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

2014-2015 COST ALLOCATION
2015 Version 10.0013-1

	Total	General & Admin	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES
Total For 1010740 1074 CUSTODIAN					

Total Allocated	244,793	0	135,044	102,697	7,052



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

GROUNDKEEPING

Wages & Benefits

Salaries & Wages

0

Other Expense & Cost

Benefits

0

3090 Household Exp

0

3100 Insurance

0

3120 Maint-Equip

0

3121 Maint-Software

0

3130 Maint-Stru

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



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

GROUNDSKEEPING

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	4,893	6.7157	8,838		8,838		8,838
1022 TREASURER	1,554	2.1329	2,807		2,807		2,807
1026 REV/RECOVER	814	1.1172	1,470		1,470		1,470
1031 CNTY CNSL	3,777	5.1840	6,822		6,822		6,822
1040 PERSONNEL	1,444	1.9819	2,608		2,608		2,608
1101 INSURANCE	221	0.3033	399		399	13	412
1108 IT	1,620	2.2235	2,926		2,926	92	3,018
201 CNTRL SERV	1,247	1.7115	2,252		2,252	71	2,323
1011 BRD OF SUPV	4,213	5.7824	7,610		7,610	240	7,850
1023 ASSESSOR	1,734	2.3799	3,132		3,132	99	3,231
1051 ELECTIONS	752	1.0321	1,358		1,358	43	1,401
20131 JUD DIST	5,700	7.8233	10,295		10,295	325	10,620
20132 SUP CRT	697	0.9566	1,259		1,259	40	1,299
20133 CRT FAC	142	0.1949	256		256	8	264
2016 DIST ATTN	3,850	5.2842	6,954		6,954	220	7,174
2018 LAW LIBRARY	84	0.1153	152		152	5	157
2035 PROBATION	10,722	14.7161	19,366		19,366	612	19,978
2070 CLERK/RECOR	3,068	4.2109	5,541		5,541	175	5,716
2076 PLANN/BLDG	3,777	5.1840	6,822		6,822	216	7,038
2083 PUBLIC ADMN	132	0.1812	238		238	8	246
5061 SR CITIZENS	1,150	1.5784	2,077		2,077	66	2,143
6012 SUPT OF SCH	9,631	13.2187	17,396		17,396	550	17,946
6021 LIBRARY	11,185	15.3516	20,204		20,204	637	20,841
6022 ADULT LIT	452	0.6204	816		816	26	842
SubTotal	72,859	100.0000	131,598		131,598	3,446	135,044
Total	72,859	100.0000	131,598		131,598	3,446	135,044



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Schedule 9.4.1

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

Allocation Basis: COST OF TIME SPENT PER DEPT

Allocation Source: CUSTODIAN DEPT EMPLOYEE TIME RECORDS



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

Activity - UTILITIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	6,378	6.8525	6,858		6,858		6,858
1022 TREASURER	3,643	3.9140	3,917		3,917		3,917
1026 REV/RECOVER	185	0.1988	199		199		199
1031 CNTY CNSL	3,076	3.3048	3,307		3,307		3,307
1040 PERSONNEL	3,215	3.4542	3,457		3,457		3,457
1073 MAINTENANCE	8,127	8.7316	8,738		8,738		8,738
1074 CUSTODIAN	3,014	3.2382	3,241		3,241		3,241
1101 INSURANCE	463	0.4974	498		498	19	517
1108 IT	1,104	1.1861	1,187		1,187	44	1,231
201 CNTRL SERV	3,085	3.3145	3,317		3,317	124	3,441
1011 BRD OF SUPV	7,611	8.1772	8,183		8,183	305	8,488
1023 ASSESSOR	7,502	8.0601	8,066		8,066	300	8,366
1051 ELECTIONS	3,012	3.2361	3,239		3,239	121	3,360
1106 SURVERYOR	567	0.6092	610		610	23	633
20132 SUP CRT	11,387	12.2340	12,245		12,245	454	12,699
20133 CRT FAC	444	0.4770	477		477	18	495
2018 LAW LIBRARY	1,345	1.4451	1,446		1,446	54	1,500
2021 SHERIFF	4,006	4.3040	4,307		4,307	160	4,467
2070 CLERK/RECOR	10,444	11.2209	11,229		11,229	418	11,647
2076 PLANN/BLDG	3,284	3.5283	3,531		3,531	132	3,663
2083 PUBLIC ADMN	351	0.3771	377		377	14	391
4012 HEALTH 108	39	0.0419	42		42	2	44
5011 WELFARE 108	71	0.0763	76		76	3	79
6021 LIBRARY	71	0.0763	76		76	3	79
110 PUBLIC WORKS 3010	9,936	10.6751	10,683		10,683	398	11,081
447 SOLID WASTE 4000	594	0.6382	639		639	24	663
OUTSIDE AGENCIES	122	0.1311	131		131	5	136
SubTotal	93,076	100.0000	100,076		100,076	2,621	102,697



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

Activity - UTILITIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	93,076	100.0000	100,076		100,076	2,621	102,697

Allocation Basis: COST OF UTILITY EXPENSES PER DEPT

Allocation Source: CUSTODIAN EXPENDITURE RECORDS

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

2014-2015 COST ALLOCATION

2015

Version 10.0013-1

Activity - CUSTODIAN SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	181	2.8321	195		195		195
1022 TREASURER	104	1.6273	112		112		112
1026 REV/RECOVER	138	2.1593	148		148		148
1031 CNTY CNSL	92	1.4395	99		99		99
1040 PERSONNEL	94	1.4708	101		101		101
1101 INSURANCE	13	0.2034	14		14		14
1108 IT	86	1.3456	92		92	3	95
201 CNTRL SERV	43	0.6728	46		46	1	47
1011 BRD OF SUPV	218	3.4110	234		234	7	241
1023 ASSESSOR	188	2.9416	202		202	6	208
1051 ELECTIONS	66	1.0327	71		71	2	73
20131 JUD DIST	966	15.1150	1,039		1,039	30	1,069
20132 SUP CRT	323	5.0540	347		347	10	357
20133 CRT FAC	66	1.0327	71		71	2	73
2018 LAW LIBRARY	39	0.6102	42		42	1	43
2035 PROBATION	1,913	29.9328	2,059		2,059	60	2,119
2070 CLERK/RECOR	295	4.6159	317		317	9	326
2076 PLANN/BLDG	65	1.0171	70		70	2	72
2083 PUBLIC ADMN	10	0.1565	11		11		11
5051 VET SERV	31	0.4851	33		33	1	34
5061 SR CITIZENS	597	9.3413	642		642	19	661
6012 SUPT OF SCH	192	3.0042	206		206	6	212
6021 LIBRARY	643	10.0610	691		691	20	711
6022 ADULT LIT	28	0.4381	30		30	1	31
SubTotal	6,391	100.0000	6,872		6,872	180	7,052
Total	6,391	100.0000	6,872		6,872	180	7,052



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



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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	GROUNDSKEEPING
1021 AUDITOR	15,891	8,838	6,858	195	0
1022 TREASURER	6,836	2,807	3,917	112	0
1026 REV/RECOVER	1,817	1,470	199	148	0
1031 CNTY CNSL	10,228	6,822	3,307	99	0
1040 PERSONNEL	6,166	2,608	3,457	101	0
1073 MAINTENANCE	8,738	0	8,738	0	0
1074 CUSTODIAN	3,241	0	3,241	0	0
1101 INSURANCE	943	412	517	14	0
1108 IT	4,344	3,018	1,231	95	0
201 CNTRL SERV	5,811	2,323	3,441	47	0
1011 BRD OF SUPV	16,579	7,850	8,488	241	0
1023 ASSESSOR	11,805	3,231	8,366	208	0
1051 ELECTIONS	4,834	1,401	3,360	73	0
1106 SURVERYOR	633	0	633	0	0
20131 JUD DIST	11,689	10,620	0	1,069	0
20132 SUP CRT	14,355	1,299	12,699	357	0
20133 CRT FAC	832	264	495	73	0
2016 DIST ATTN	7,174	7,174	0	0	0
2018 LAW LIBRARY	1,700	157	1,500	43	0
2021 SHERIFF	4,467	0	4,467	0	0
2035 PROBATION	22,097	19,978	0	2,119	0
2070 CLERK/RECOR	17,689	5,716	11,647	326	0
2076 PLANN/BLDG	10,773	7,038	3,663	72	0
2083 PUBLIC ADMN	648	246	391	11	0
4012 HEALTH 108	44	0	44	0	0
5011 WELFARE 108	79	0	79	0	0
5051 VET SERV	34	0	0	34	0
5061 SR CITIZENS	2,804	2,143	0	661	0
6012 SUPT OF SCH	18,158	17,946	0	212	0
6021 LIBRARY	21,631	20,841	79	711	0
6022 ADULT LIT	873	842	0	31	0
110 PUBLIC WORKS 3010	11,081	0	11,081	0	0
447 SOLID WASTE 4000	663	0	663	0	0
OUTSIDE AGENCIES	136	0	136	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	244,793	135,044	102,697	7,052	0

COLUSA COUNTY
Schedule 10.1 Narrative Description of 2012-2013 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 administering the services needed to maintain the County's Self-Insurance program.

INSURANCE ADMINISTRATION

The costs relating to the Insurance Administration function were allocated to the departments who participated in the County's self-insurance program based on the amount direct billed to them during the 2012-2013 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 \$66,668.

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 2012-2013 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 2012-2013 expenditure which created negative total costs.

For the 2012-2013 fiscal year, the cost adjustments were as follows:

<u>Amount</u>	<u>Acct #</u>	<u>Description</u>
\$ 102	#1101-466291	Reimb for Alternate Sentencing work crew Insurance
10,102	#1101-466401	Reimb for Insurance Administration from Trindel Insurance Fund
56,284	#1101-466402	Reimb for Safety Officer Services from Trindel Insurance Fund
180	#1101-479475	Reimb for Insurance Claim
<u>\$ 66,668</u>	Total Revenue Cost Adjustment	
<u>\$96,758</u>	#1101-59390	Cost Recovery for Insurance Administration from Departments
<u>\$163,426</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:	200,003			200,003
FIXED ASSETS	(371)			
Total Deductions:	(371)			(371)
BUILDING USE	532		532	
1021 AUDITOR	4,410	3,655	8,065	
1022 TREASURER	1,538	117	1,655	
1031 CNTY CNSL	680	84	764	
1040 PERSONNEL	2,488	238	2,726	
1073 MAINTENANCE	5,448	195	5,643	
1074 CUSTODIAN	911	32	943	
1108 IT		1,242	1,242	
201 CNTRL SERV		549	549	
Total Allocated Additions:	16,007	6,112	22,119	22,119
#466291 ALT SENT	(102)			
#466401 INS SERV	(10,102)			
#466402 SFTY OFFICE	(56,284)			
#479475 MISC INS CLAIM	(180)			
#59390 REIMB PROJ	(96,758)			
Total Departmental Cost Adjustments:	(163,426)			(163,426)
Total To Be Allocated:	52,213	6,112		58,325



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

	Total	General & Admin	INSURANCE ADMIN	GENERAL GOVT
Wages & Benefits				
SALARIES & WAGES	105,928	0	105,928	0
FRINGE BENEFITS	54,877	0	54,877	0
Other Expense & Cost				
3060 COMMUNICATIONS	2,755	0	2,755	0
3090 HOUSEHOLD	0	0	0	0
3120 MAINT-EQUIP	2,125	0	2,125	0
3121 MAINT-SOFTWARE	1,599	0	1,599	0
3141 MEDICAL LAB SUPP	0	0	0	0
3150 MEMBERSHIPS	11,455	0	11,455	0
3170 OFFICE EXPENSE	231	0	231	0
3171 POSTAGE	68	0	68	0
3180 PROF/SPEC SERV	15,671	0	15,671	0
3190 PUB/LEGL NOTIC	2,766	0	2,766	0
3200 RENTS EQUIP	540	0	540	0
3210 RENTS/LEASES STRU	702	0	702	0
3230 SPEC DEPT EXP	483	0	483	0
3231 SOFTWARE	0	0	0	0
3250 TRANS/TRAVEL	207	0	207	0
3251 EDUCATION/TRAINING	0	0	0	0
3253 FUEL	225	0	225	0
*FIXED ASSETS	371	371	0	0
Departmental Totals				
Total Expenditures	200,003	371	199,632	0
Deductions				
Total Deductions	(371)	(371)	0	0
Cost Adjustments				
#466291 ALT SENT	(102)	0	(102)	0
#466401 INS SERV	(10,102)	0	(10,102)	0
#466402 SFTY OFFICE	(56,284)	0	(56,284)	0
#479475 MISC INS CLAIM	(180)	0	(180)	0
#59390 REIMB PROJ	(96,758)	0	(96,758)	0

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

	Total	General & Admin	INSURANCE ADMIN	GENERAL GOVT
Functional Cost	36,206	0	36,206	0
Allocation Step 1				
Inbound- All Others	16,007	0	16,007	0
1st Allocation	52,213	0	52,213	0
Allocation Step 2				
Inbound- All Others	6,112	0	6,112	0
2nd Allocation	6,112	0	6,112	0
Total For 1011010 1101 INSURANCE				
Total Allocated	58,325	0	58,325	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	305,600	0.3056	160		160		160
1022 TREASURER	599,300	0.5993	313		313		313
1026 REV/RECOVER	87,800	0.0878	46		46		46
1031 CNTY CNSL	3,959,900	3.9599	2,068		2,068		2,068
1040 PERSONNEL	83,500	0.0835	44		44		44
1073 MAINTENANCE	2,421,800	2.4218	1,264		1,264		1,264
1074 CUSTODIAN	181,600	0.1816	95		95		95
1108 IT	118,100	0.1181	62		62	8	70
201 CNTRL SERV	142,900	0.1429	75		75	9	84
1011 BRD OF SUPV	2,507,900	2.5079	1,309		1,309	166	1,475
1023 ASSESSOR	762,600	0.7626	398		398	50	448
1051 ELECTIONS	378,800	0.3788	198		198	25	223
1106 SURVERYOR	45,500	0.0455	24		24	3	27
2008 DA SRVP/GRT	42,100	0.0421	22		22	3	25
20131 JUD DIST	724,500	0.7245	378		378	48	426
2016 DIST ATTN	948,200	0.9482	495		495	63	558
20161 DA WEL/INV	625,400	0.6254	327		327	41	368
20162 DA IND/GAM 2258	91,300	0.0913	48		48	6	54
2017 CHILD SUPP 00125	794,100	0.7941	415		415	53	468
2019 PUBL DEFEND	139,600	0.1396	73		73	9	82
2020 COMMUNICTNS	192,900	0.1929	101		101	13	114
2021 SHERIFF	15,422,500	15.4225	8,053		8,053	1,021	9,074
20211 SO BAILIFF	38,400	0.0384	20		20	3	23
20212 SO IND/GAM 2339	113,600	0.1136	59		59	8	67
2031 JAIL	1,318,200	1.3182	688		688	87	775
2035 PROBATION	2,784,000	2.7840	1,454		1,454	184	1,638
20351 PROB IND/GM 2526	14,500	0.0145	8		8	1	9
2036 VICTIM WITN	16,300	0.0163	9		9	1	10

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	67,700	0.0677	35		35	4	39
2059 AG ADM SERV	76,800	0.0768	40		40	5	45
2060 AG COMM	905,900	0.9059	473		473	60	533
2070 CLERK/RECOR	239,500	0.2395	125		125	16	141
2071 CORONER	23,000	0.0230	12		12	2	14
2076 PLANN/BLDG	2,343,000	2.3430	1,223		1,223	155	1,378
2077 ANIMAL CTRL	554,200	0.5542	289		289	37	326
2081 OES	35,900	0.0359	19		19	2	21
2083 PUBLIC ADMN	6,700	0.0067	3		3		3
4010 BH ADMIN SV 106	6,524,000	6.5240	3,406		3,406	432	3,838
4011 SUBST ABUSE 106	497,800	0.4978	260		260	33	293
4012 HEALTH 108	604,300	0.6043	316		316	40	356
4013 MNTH HLTH 106	6,749,400	6.7494	3,524		3,524	447	3,971
4015 AIR POLLUT 130	237,400	0.2374	124		124	16	140
4019 ENVIR HLTH 108	107,700	0.1077	56		56	7	63
4023 AMBULANCE 108	241,000	0.2410	126		126	16	142
5010 DHHS ADMIN 108	305,400	0.3054	159		159	20	179
5011 WELFARE 108	7,358,600	7.3586	3,842		3,842	487	4,329
5033 SR NUTRITON 108	480,500	0.4805	251		251	32	283
5051 VET SERV	50,700	0.0507	26		26	3	29
5061 SR CITIZENS	35,300	0.0353	18		18	2	20
6012 SUPT OF SCH	89,000	0.0890	46		46	6	52
6021 LIBRARY	1,478,400	1.4784	772		772	98	870
6022 ADULT LIT	10,300	0.0103	5		5	1	6
6031 AG EXTENS	794,000	0.7940	415		415	53	468
7032 COL VET	93,400	0.0934	49		49	6	55
7033 MAX VET	174,300	0.1743	91		91	12	103
7034 PRIN VET	1,700	0.0017	1		1		1

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
7035 WMS VET	65,600	0.0656	34		34	4	38
110 PUBLIC WORKS 3010	28,054,500	28.0545	14,648		14,648	1,855	16,503
151 FISH/GAME 2078	127,800	0.1278	67		67	8	75
156 MIGRANT HSE 1075	1,688,000	1.6880	881		881	112	993
447 SOLID WASTE 4000	1,478,000	1.4780	772		772	98	870
468 AIRPORT 4001	631,000	0.6310	329		329	42	371
493 TRANSIT AGN 4002	2,521,200	2.5212	1,316		1,316	167	1,483
OUTSIDE AGENCIES	487,100	0.4871	254		254	32	286
SubTotal	100,000,000	100.0000	52,213		52,213	6,112	58,325
Total	100,000,000	100.0000	52,213		52,213	6,112	58,325

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	160	160
1022 TREASURER	313	313
1026 REV/RECOVER	46	46
1031 CNTY CNSL	2,068	2,068
1040 PERSONNEL	44	44
1073 MAINTENANCE	1,264	1,264
1074 CUSTODIAN	95	95
1108 IT	70	70
201 CNTRL SERV	84	84
1011 BRD OF SUPV	1,475	1,475
1023 ASSESSOR	448	448
1051 ELECTIONS	223	223
1106 SURVERYOR	27	27
2008 DA SRVP/GRT	25	25
20131 JUD DIST	426	426
2016 DIST ATTN	558	558
20161 DA WEL/INV	368	368
20162 DA IND/GAM 2258	54	54
2017 CHILD SUPP 00125	468	468
2019 PUBL DEFEND	82	82
2020 COMMUNICTNS	114	114
2021 SHERIFF	9,074	9,074
20211 SO BAILIFF	23	23
20212 SO IND/GAM 2339	67	67
2031 JAIL	775	775
2035 PROBATION	1,638	1,638
20351 PROB IND/GM 2526	9	9
2036 VICTIM WITN	10	10
20363 YOUTH OFFEND GNT	39	39
2059 AG ADM SERV	45	45
2060 AG COMM	533	533
2070 CLERK/RECOR	141	141
2071 CORONER	14	14
2076 PLANN/BLDG	1,378	1,378
2077 ANIMAL CTRL	326	326
2081 OES	21	21

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

Receiving Department	Total	INSURANCE ADMIN
2083 PUBLIC ADMN	3	3
4010 BH ADMIN SV 106	3,838	3,838
4011 SUBST ABUSE 106	293	293
4012 HEALTH 108	356	356
4013 MNTH HLTH 106	3,971	3,971
4015 AIR POLLUT 130	140	140
4019 ENVIR HLTH 108	63	63
4023 AMBULANCE 108	142	142
5010 DHHS ADMIN 108	179	179
5011 WELFARE 108	4,329	4,329
5033 SR NUTRITON 108	283	283
5051 VET SERV	29	29
5061 SR CITIZENS	20	20
6012 SUPT OF SCH	52	52
6021 LIBRARY	870	870
6022 ADULT LIT	6	6
6031 AG EXTENS	468	468
7032 COL VET	55	55
7033 MAX VET	103	103
7034 PRIN VET	1	1
7035 WMS VET	38	38
110 PUBLIC WORKS 3010	16,503	16,503
151 FISH/GAME 2078	75	75
156 MIGRANT HSE 1075	993	993
447 SOLID WASTE 4000	870	870
468 AIRPORT 4001	371	371
493 TRANSIT AGN 4002	1,483	1,483
OUTSIDE AGENCIES	286	286
Direct Billed	0	0
Total	58,325	58,325



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COLUSA COUNTY
Schedule 11.1 Narrative Description of 2012-2013 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 2012-2013 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 2012-2013 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 2012-2013.

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 2012-2013 fiscal year which offset expenses as a cost adjustment was as follows:

<u>Amount</u>	<u>Account.</u>	<u>Description</u>	<u>Function</u>
\$4,690	1108-466105	Property Tax Administration Fee	General Government
102	1108-59390	I.T. Travel Reimbursement	General I.T.
<u>\$4,792</u>	Total Cost Adjustment		

DIRECT BILLED

There were no direct billings for the 2012-2013 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:	326,884			326,884
FIXED ASSETS	(3,570)			
Total Deductions:	(3,570)			(3,570)
BUILDING USE	2,106		2,106	
EQUIPMENT USE	6,383		6,383	
1021 AUDITOR	2,048	356	2,404	
1022 TREASURER	854	65	919	
1031 CNTY CNSL	584	72	656	
1040 PERSONNEL	3,230	272	3,502	
1073 MAINTENANCE	5,636	161	5,797	
1074 CUSTODIAN	4,205	139	4,344	
1101 INSURANCE	62	8	70	
1108 IT		1,843	1,843	
201 CNTRL SERV		826	826	
Total Allocated Additions:	25,108	3,742	28,850	28,850
#466105 PROP TAX ADMIN	(4,690)			
#479475 MISC REIMB	0			
#59390 REIMB PROJ	(102)			
Total Departmental Cost Adjustments:	(4,792)			(4,792)
Total To Be Allocated:	343,630	3,742		347,372

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

	Total	General & Admin	GENERAL IT ADMIN	IT ACCOUNTING SYSTEM	IT PAYROLL SYSTEM
Wages & Benefits					
SALARIES & WAGES	202,120	0	77,647	14,764	153
FRINGE BENEFITS	102,239	10,648	34,190	5,948	76
Other Expense & Cost					
3060 COMMUNICATIONS	2,096	0	1,933	0	0
3061 COMM-CELL PHONE	2,160	0	1,992	0	0
3100 INSURANCE	846	0	780	0	0
3120 MAINT-EQUIP	1,968	0	1,968	0	0
3121 MAINT-EQUIP	1,088	0	1,088	0	0
3150 MEMBERSHIPS	130	0	130	0	0
3170 OFFICE EXPENSE	224	0	207	0	0
3171 POSTAGE	5	0	5	0	0
3180 PROF SPEC SERV	296	0	273	0	0
3190 PUBL NOTICE	0	0	0	0	0
3230 SPEC DEPT EXP	814	0	751	0	0
3231 SOFTWARE	438	0	438	0	0
3250 TRANS/TRAVEL	1,295	0	1,295	0	0
3251 EDUCATION/TRAINING	7,435	0	7,435	0	0
3253 FUEL	160	0	160	0	0
*FIXED ASSETS	3,570	3,570	0	0	0
Departmental Totals					
Total Expenditures	326,884	14,218	130,292	20,712	229
Deductions					
Total Deductions	(3,570)	(3,570)	0	0	0
Cost Adjustments					
#466105 PROP TAX ADMIN	(4,690)	0	0	0	0
#479475 MISC REIMB	0	0	0	0	0
#59390 REIMB PROJ	(102)	0	(102)	0	0
Functional Cost	318,522	10,648	130,190	20,712	229
Allocation Step 1					
Inbound- All Others	25,108	0	9,646	1,834	19
Reallocate Admin Costs		(10,648)	4,091	778	8
Unallocated Costs	(22,273)	0	0	0	0
1st Allocation	321,357	0	143,927	23,324	256

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

	Total	General & Admin	GENERAL IT ADMIN	IT ACCOUNTING SYSTEM	IT PAYROLL SYSTEM
Allocation Step 2					
Inbound- All Others	3,742	0	1,438	273	3
Unallocated Costs	(291)	0	0	0	0
2nd Allocation	3,451	0	1,438	273	3
Total For 1011080 1108 IT					
Total Allocated	324,808	0	145,365	23,597	259



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

	IT SPECIAL PROJECTS	GENERAL GOVT
Wages & Benefits		
SALARIES & WAGES	93,830	15,726
FRINGE BENEFITS	43,422	7,955
Other Expense & Cost		
3060 COMMUNICATIONS	0	163
3061 COMM-CELL PHONE	0	168
3100 INSURANCE	0	66
3120 MAINT-EQUIP	0	0
3121 MAINT-EQUIP	0	0
3150 MEMBERSHIPS	0	0
3170 OFFICE EXPENSE	0	17
3171 POSTAGE	0	0
3180 PROF SPEC SERV	0	23
3190 PUBL NOTICE	0	0
3230 SPEC DEPT EXP	0	63
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	137,252	24,181
Deductions		
Total Deductions	0	0
Cost Adjustments		
#466105 PROP TAX ADMIN	0	(4,690)
#479475 MISC REIMB	0	0
#59390 REIMB PROJ	0	0
Functional Cost	137,252	19,491
Allocation Step 1		
Inbound- All Others	11,655	1,954
Reallocate Admin Costs	4,943	828
Unallocated Costs	0	(22,273)
1st Allocation	153,850	0



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

	IT SPECIAL PROJECTS	GENERAL GOVT
Allocation Step 2		
Inbound- All Others	1,737	291
Unallocated Costs	0	(291)
2nd Allocation	1,737	0
Total For 1011080 1108 IT		
Total Allocated	155,587	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	5,869		5,869		5,869
1022 TREASURER	44,629	1.8019	2,593		2,593		2,593
1026 REV/RECOVER	10,000	0.4037	581		581		581
1031 CNTY CNSL	30,000	1.2112	1,743		1,743		1,743
1040 PERSONNEL	28,000	1.1305	1,627		1,627		1,627
1073 MAINTENANCE	31,279	1.2629	1,818		1,818		1,818
1074 CUSTODIAN	26,353	1.0640	1,531		1,531		1,531
1101 INSURANCE	18,500	0.7469	1,075		1,075		1,075
1108 IT	30,500	1.2314	1,772		1,772		1,772
201 CNTRL SERV	20,000	0.8075	1,162		1,162	13	1,175
1011 BRD OF SUPV	50,000	2.0187	2,905		2,905	33	2,938
1023 ASSESSOR	110,000	4.4412	6,392		6,392	73	6,465
1051 ELECTIONS	29,000	1.1709	1,685		1,685	19	1,704
2008 DA SRVP/GRT	2,000	0.0807	116		116	1	117
2016 DIST ATTN	81,900	3.3066	4,759		4,759	55	4,814
20161 DA WEL/INV	100	0.0040	6		6		6
20162 DA IND/GAM 2258	5,000	0.2019	291		291	3	294
2017 CHILD SUPP 00125	70,000	2.8262	4,068		4,068	47	4,115
2020 COMMUNICTNS	90,000	3.6337	5,230		5,230	60	5,290
2021 SHERIFF	355,361	14.3474	20,650		20,650	237	20,887
20211 SO BAILIFF	25,000	1.0094	1,453		1,453	17	1,470
20212 SO IND/GAM 2339	20,000	0.8075	1,162		1,162	13	1,175
2031 JAIL	189,859	7.6654	11,033		11,033	127	11,160
2035 PROBATION	168,630	6.8083	9,799		9,799	112	9,911
2036 VICTIM WITN	11,000	0.4441	639		639	7	646
20363 YOUTH OFFEND GNT	10,000	0.4037	581		581	7	588
2059 AG ADM SERV	47,394	1.9135	2,754		2,754	32	2,786
2060 AG COMM	57,500	2.3215	3,341		3,341	38	3,379

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

Activity - GENERAL IT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2070 CLERK/RECOR	49,000	1.9783	2,847		2,847	33	2,880
2071 CORONER	10,000	0.4037	581		581	7	588
2076 PLANN/BLDG	48,368	1.9528	2,811		2,811	32	2,843
2077 ANIMAL CTRL	30,000	1.2112	1,743		1,743	20	1,763
2081 OES	11,150	0.4502	648		648	7	655
2083 PUBLIC ADMN	704	0.0284	41		41		41
4010 BH ADMIN SV 106	40,000	1.6150	2,324		2,324	27	2,351
4011 SUBST ABUSE 106	30,000	1.2112	1,743		1,743	20	1,763
4013 MNTH HLTH 106	430,000	17.3610	24,988		24,988	288	25,276
4015 AIR POLLUT 130	42,000	1.6957	2,441		2,441	28	2,469
5051 VET SERV	10,000	0.4037	581		581	7	588
6021 LIBRARY	60,000	2.4224	3,487		3,487	40	3,527
6031 AG EXTENS	30,000	1.2112	1,743		1,743	20	1,763
156 MIGRANT HSE 1075	22,606	0.9127	1,314		1,314	15	1,329
SubTotal	2,476,833	100.0000	143,927		143,927	1,438	145,365
Total	2,476,833	100.0000	143,927		143,927	1,438	145,365

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	2,524		2,524		2,524
1022 TREASURER	292	1.0391	242		242		242
1026 REV/RECOVER	124	0.4413	103		103		103
1031 CNTY CNSL	147	0.5231	122		122		122
1040 PERSONNEL	122	0.4342	101		101		101
1073 MAINTENANCE	482	1.7153	400		400		400
1074 CUSTODIAN	398	1.4164	330		330		330
1101 INSURANCE	146	0.5196	121		121		121
1108 IT	83	0.2954	69		69		69
201 CNTRL SERV	370	1.3167	307		307	4	311
1011 BRD OF SUPV	278	0.9893	231		231	3	234
1023 ASSESSOR	257	0.9146	213		213	3	216
1051 ELECTIONS	211	0.7509	175		175	2	177
1092 ADVERTISING	5	0.0178	4		4		4
1103 EE_BENEFITS	21	0.0747	17		17		17
1106 SURVERYOR	15	0.0534	12		12		12
1107 REFUNDS	62	0.2206	51		51	1	52
2008 DA SRVP/GRT	16	0.0569	13		13		13
20131 JUD DIST	92	0.3274	76		76	1	77
2014 GRAND JURY	78	0.2776	65		65	1	66
2016 DIST ATTN	522	1.8577	433		433	6	439
20161 DA WEL/INV	2	0.0071	2		2		2
20162 DA IND/GAM 2258	4	0.0142	3		3		3
2017 CHILD SUPP 00125	258	0.9181	214		214	3	217
2018 LAW LIBRARY	13	0.0463	11		11		11
2019 PUBL DEFEND	114	0.4057	95		95	1	96
2020 COMMUNICTNS	143	0.5089	119		119	2	121
2021 SHERIFF	1,200	4.2705	996		996	14	1,010

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	31		31		31
20212 SO IND/GAM 2339	2	0.0071	2		2		2
2031 JAIL	570	2.0285	473		473	7	480
2033 JUV FAC	40	0.1423	33		33		33
2035 PROBATION	752	2.6762	624		624	9	633
2036 VICTIM WITN	198	0.7046	164		164	2	166
20363 YOUTH OFFEND GNT	101	0.3594	84		84	1	85
2050 FLD WTR CON	24	0.0854	20		20		20
2059 AG ADM SERV	204	0.7260	169		169	2	171
2060 AG COMM	285	1.0142	237		237	3	240
2070 CLERK/RECOR	214	0.7616	178		178	3	181
2071 CORONER	160	0.5694	133		133	2	135
2076 PLANN/BLDG	236	0.8399	196		196	3	199
2077 ANIMAL CTRL	225	0.8007	187		187	3	190
2080 TRAPPER	4	0.0142	3		3		3
2081 OES	121	0.4306	100		100	1	101
20811 HOME SECUR	85	0.3025	71		71	1	72
2083 PUBLIC ADMN	34	0.1210	28		28		28
4010 BH ADMIN SV 106	109	0.3879	90		90	1	91
4011 SUBST ABUSE 106	400	1.4235	332		332	5	337
4012 HEALTH 108	567	2.0178	471		471	7	478
4013 MNTH HLTH 106	2,474	8.8043	2,054		2,054	29	2,083
40131 MH SERV FND 2936	752	2.6762	624		624	9	633
40132 MHSA EDUC & TRAIN 2939	44	0.1566	37		37	1	38
40133 MHSA 2940	18	0.0641	15		15		15
40134 MHSA 2942	22	0.0783	18		18		18
4015 AIR POLLUT 130	151	0.5374	125		125	2	127
4019 ENVIR HLTH 108	247	0.8790	205		205	3	208



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

Activity - IT ACCOUNTING SYSTEM MAIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
4023 AMBULANCE 108	74	0.2633	61		61	1	62
5010 DHHS ADMIN 108	367	1.3061	305		305	4	309
5011 WELFARE 108	1,300	4.6263	1,079		1,079	15	1,094
5032 INDG BURIAL	11	0.0391	9		9		9
5033 SR NUTRITON 108	56	0.1993	46		46	1	47
5041 JUV CRT WRD	35	0.1246	29		29		29
5051 VET SERV	44	0.1566	37		37	1	38
5061 SR CITIZENS	25	0.0890	21		21		21
6021 LIBRARY	579	2.0605	481		481	7	488
6022 ADULT LIT	68	0.2420	56		56	1	57
6023 FAMILY LIT	21	0.0747	17		17		17
6031 AG EXTENS	126	0.4484	105		105	1	106
7032 COL VET	27	0.0961	22		22		22
7033 MAX VET	36	0.1281	30		30		30
7035 WMS VET	40	0.1423	33		33		33
110 PUBLIC WORKS 3010	2,219	7.8968	1,842		1,842	26	1,868
121 BLDG FUND 1080	11	0.0391	9		9		9
151 FISH/GAME 2078	43	0.1530	36		36	1	37
154 PARK REC 7011	6	0.0214	5		5		5
156 MIGRANT HSE 1075	442	1.5730	367		367	5	372
447 SOLID WASTE 4000	132	0.4698	110		110	2	112
465 LOCAL TRNSP 4020	2	0.0071	2		2		2
468 AIRPORT 4001	235	0.8363	195		195	3	198
491 LOC TRAN PL 4022	59	0.2100	49		49	1	50
493 TRANSIT AGN 4002	571	2.0320	474		474	7	481
496 HISTOR RCRD 7427	5	0.0178	4		4		4
848 LAFCO 4060	161	0.5730	134		134	2	136
878 IHSS PUB AU 7526	68	0.2420	56		56	1	57



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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	3,957		3,957	59	4,016
SubTotal	28,100	100.0000	23,324		23,324	273	23,597
Total	28,100	100.0000	23,324		23,324	273	23,597

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	111,000	2.7562	7		7		7
1022 TREASURER	44,629	1.1081	3		3		3
1026 REV/RECOVER	10,000	0.2483	1		1		1
1031 CNTY CNSL	30,000	0.7449	2		2		2
1040 PERSONNEL	30,000	0.7449	2		2		2
1073 MAINTENANCE	31,279	0.7767	2		2		2
1074 CUSTODIAN	20,353	0.5054	1		1		1
1101 INSURANCE	18,500	0.4594	1		1		1
1108 IT	30,500	0.7573	2		2		2
201 CNTRL SERV	20,000	0.4966	1		1		1
1011 BRD OF SUPV	50,000	1.2415	3		3		3
1023 ASSESSOR	110,000	2.7313	7		7		7
1051 ELECTIONS	29,000	0.7201	2		2		2
2008 DA SRVP/GRT	2,000	0.0497					
2016 DIST ATTN	89,000	2.2099	6		6		6
20161 DA WEL/INV	100	0.0025					
2017 CHILD SUPP 00125	50,000	1.2415	3		3		3
2020 COMMUNICTNS	100,000	2.4830	6		6		6
2021 SHERIFF	353,613	8.7803	22		22		22
20211 SO BAILIFF	25,000	0.6208	2		2		2
20212 SO IND/GAM 2339	20,000	0.4966	1		1		1
2031 JAIL	189,859	4.7142	12		12		12
2035 PROBATION	161,253	4.0039	10		10		10
20351 PROB IND/GM 2526	7,377	0.1832					
2036 VICTIM WITN	11,000	0.2731	1		1		1
20363 YOUTH OFFEND GNT	10,000	0.2483	1		1		1
2059 AG ADM SERV	47,394	1.1768	3		3		3
2060 AG COMM	57,500	1.4277	4		4		4

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

2014-2015 COST ALLOCATION

2015

Version 10.0013-1

Activity - IT PAYROLL SYSTEM MAINT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2070 CLERK/RECOR	49,000	1.2167	3		3		3
2071 CORONER	10,000	0.2483	1		1		1
2076 PLANN/BLDG	48,368	1.2010	3		3		3
2077 ANIMAL CTRL	20,000	0.4966	1		1		1
2081 OES	11,150	0.2769	1		1		1
2083 PUBLIC ADMN	704	0.0175					
4010 BH ADMIN SV 106	40,000	0.9932	3		3		3
4011 SUBST ABUSE 106	20,000	0.4966	1		1		1
4012 HEALTH 108	137,000	3.4017	9		9		9
4013 MNTH HLTH 106	440,000	10.9253	27		27	3	30
4015 AIR POLLUT 130	42,500	1.0553	3		3		3
4019 ENVIR HLTH 108	40,000	0.9932	3		3		3
5010 DHHS ADMIN 108	100,000	2.4830	6		6		6
5011 WELFARE 108	370,000	9.1872	24		24		24
5033 SR NUTRITON 108	6,667	0.1655					
5041 JUV CRT WRD	10,000	0.2483	1		1		1
6021 LIBRARY	160,000	3.9728	10		10		10
6031 AG EXTENS	30,000	0.7449	2		2		2
110 PUBLIC WORKS 3010	350,000	8.6906	22		22		22
156 MIGRANT HSE 1075	22,606	0.5613	1		1		1
447 SOLID WASTE 4000	10,000	0.2483	1		1		1
468 AIRPORT 4001	10,000	0.2483	1		1		1
493 TRANSIT AGN 4002	110,000	2.7313	7		7		7
OUTSIDE AGENCIES	330,000	8.1940	21		21		21
SubTotal	4,027,352	100.0000	256		256	3	259
Total	4,027,352	100.0000	256		256	3	259

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

Allocation Basis: NUMBER OF EMPLOYEE POSITIONS PER DEPT TIMES 10000

Allocation Source: EMPLOYEE POSITION ALLOCATION SCHEDULE



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

Activity - IT SPECIAL PROJECTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	9,372	6.8283	10,505		10,505		10,505
1022 TREASURER	2,785	2.0291	3,122		3,122		3,122
1026 REV/RECOVER	868	0.6324	973		973		973
1031 CNTY CNSL	6,098	4.4429	6,835		6,835		6,835
1040 PERSONNEL	3,912	2.8502	4,385		4,385		4,385
1073 MAINTENANCE	535	0.3898	600		600		600
1101 INSURANCE	40	0.0291	45		45		45
201 CNTRL SERV	639	0.4656	716		716	10	726
1011 BRD OF SUPV	837	0.6098	938		938	13	951
2016 DIST ATTN	7,838	5.7107	8,786		8,786	120	8,906
2017 CHILD SUPP 00125	12	0.0087	13		13		13
2021 SHERIFF	9,993	7.2808	11,201		11,201	153	11,354
2035 PROBATION	20,522	14.9521	23,004		23,004	314	23,318
2036 VICTIM WITN	12	0.0087	13		13		13
2059 AG ADM SERV	7,646	5.5708	8,571		8,571	117	8,688
2070 CLERK/RECOR	8,248	6.0094	9,245		9,245	126	9,371
2076 PLANN/BLDG	5,361	3.9060	6,009		6,009	82	6,091
4012 HEALTH 108	4,805	3.5009	5,386		5,386	73	5,459
4013 MNTH HLTH 106	26,609	19.3869	29,829		29,829	406	30,235
5011 WELFARE 108	1,570	1.1439	1,760		1,760	24	1,784
5051 VET SERV	158	0.1151	177		177	2	179
6021 LIBRARY	15,279	11.1321	17,127		17,127	234	17,361
110 PUBLIC WORKS 3010	2,878	2.0969	3,226		3,226	44	3,270
493 TRANSIT AGN 4002	1,235	0.8998	1,384		1,384	19	1,403
SubTotal	137,252	100.0000	153,850		153,850	1,737	155,587
Total	137,252	100.0000	153,850		153,850	1,737	155,587

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

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

Allocation Source: INFORMATION TECHNOLOGY EMPLOYEE TIME RECORDS



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

Receiving Department	Total	GENERAL IT ADMIN	IT ACCOUNTING	IT PAYROLL SYSTEM	IT SPECIAL PROJECTS
1021 AUDITOR	18,905	5,869	2,524	7	10,505
1022 TREASURER	5,960	2,593	242	3	3,122
1026 REV/RECOVER	1,658	581	103	1	973
1031 CNTY CNSL	8,702	1,743	122	2	6,835
1040 PERSONNEL	6,115	1,627	101	2	4,385
1073 MAINTENANCE	2,820	1,818	400	2	600
1074 CUSTODIAN	1,862	1,531	330	1	0
1101 INSURANCE	1,242	1,075	121	1	45
1108 IT	1,843	1,772	69	2	0
201 CNTRL SERV	2,213	1,175	311	1	726
1011 BRD OF SUPV	4,126	2,938	234	3	951
1023 ASSESSOR	6,688	6,465	216	7	0
1051 ELECTIONS	1,883	1,704	177	2	0
1092 ADVERTISING	4	0	4	0	0
1103 EE_BENEFITS	17	0	17	0	0
1106 SURVERYOR	12	0	12	0	0
1107 REFUNDS	52	0	52	0	0
2008 DA SRVP/GRT	130	117	13	0	0
20131 JUD DIST	77	0	77	0	0
2014 GRAND JURY	66	0	66	0	0
2016 DIST ATTN	14,165	4,814	439	6	8,906
20161 DA WEL/INV	8	6	2	0	0
20162 DA IND/GAM 2258	297	294	3	0	0
2017 CHILD SUPP 00125	4,348	4,115	217	3	13
2018 LAW LIBRARY	11	0	11	0	0
2019 PUBL DEFEND	96	0	96	0	0
2020 COMMUNICTNS	5,417	5,290	121	6	0
2021 SHERIFF	33,273	20,887	1,010	22	11,354
20211 SO BAILIFF	1,503	1,470	31	2	0
20212 SO IND/GAM 2339	1,178	1,175	2	1	0
2031 JAIL	11,652	11,160	480	12	0
2033 JUV FAC	33	0	33	0	0
2035 PROBATION	33,872	9,911	633	10	23,318
2036 VICTIM WITN	826	646	166	1	13
20363 YOUTH OFFEND GNT	674	588	85	1	0
2050 FLD WTR CON	20	0	20	0	0



All Monetary Values Are \$ Dollars

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

Receiving Department	Total	GENERAL IT ADMIN	IT ACCOUNTING	IT PAYROLL SYSTEM	IT SPECIAL PROJECTS
2059 AG ADM SERV	11,648	2,786	171	3	8,688
2060 AG COMM	3,623	3,379	240	4	0
2070 CLERK/RECOR	12,435	2,880	181	3	9,371
2071 CORONER	724	588	135	1	0
2076 PLANN/BLDG	9,136	2,843	199	3	6,091
2077 ANIMAL CTRL	1,954	1,763	190	1	0
2080 TRAPPER	3	0	3	0	0
2081 OES	757	655	101	1	0
20811 HOME SECUR	72	0	72	0	0
2083 PUBLIC ADMN	69	41	28	0	0
4010 BH ADMIN SV 106	2,445	2,351	91	3	0
4011 SUBST ABUSE 106	2,101	1,763	337	1	0
4012 HEALTH 108	5,946	0	478	9	5,459
4013 MNTH HLTH 106	57,624	25,276	2,083	30	30,235
40131 MH SERV FND 2936	633	0	633	0	0
40132 MHSA EDUC & TRAIN	38	0	38	0	0
40133 MHSA 2940	15	0	15	0	0
40134 MHSA 2942	18	0	18	0	0
4015 AIR POLLUT 130	2,599	2,469	127	3	0
4019 ENVIR HLTH 108	211	0	208	3	0
4023 AMBULANCE 108	62	0	62	0	0
5010 DHHS ADMIN 108	315	0	309	6	0
5011 WELFARE 108	2,902	0	1,094	24	1,784
5032 INDG BURIAL	9	0	9	0	0
5033 SR NUTRITON 108	47	0	47	0	0
5041 JUV CRT WRD	30	0	29	1	0
5051 VET SERV	805	588	38	0	179
5061 SR CITIZENS	21	0	21	0	0
6021 LIBRARY	21,386	3,527	488	10	17,361
6022 ADULT LIT	57	0	57	0	0
6023 FAMILY LIT	17	0	17	0	0
6031 AG EXTENS	1,871	1,763	106	2	0
7032 COL VET	22	0	22	0	0
7033 MAX VET	30	0	30	0	0
7035 WMS VET	33	0	33	0	0
110 PUBLIC WORKS 3010	5,160	0	1,868	22	3,270
121 BLDG FUND 1080	9	0	9	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	37	0	37	0	0
154 PARK REC 7011	5	0	5	0	0
156 MIGRANT HSE 1075	1,702	1,329	372	1	0
447 SOLID WASTE 4000	113	0	112	1	0
465 LOCAL TRNSP 4020	2	0	2	0	0
468 AIRPORT 4001	199	0	198	1	0
491 LOC TRAN PL 4022	50	0	50	0	0
493 TRANSIT AGN 4002	1,891	0	481	7	1,403
496 HISTOR RCRD 7427	4	0	4	0	0
848 LAFCO 4060	136	0	136	0	0
878 IHSS PUB AU 7526	57	0	57	0	0
OUTSIDE AGENCIES	4,037	0	4,016	21	0
Direct Billed	0	0	0	0	0
Total	324,808	145,365	23,597	259	155,587

COLUSA COUNTY
Schedule 12.1 Narrative Description of 2012-2013 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 2012-2013 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 2012-2013 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 2012-2013 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 2012-2013 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 2012-2013 fiscal year.

COST ADJUSTMENTS

The Cost Adjustments were for expenditure offsets consisting of both revenue and expenditure reimbursements listed below for the 2012-2013 fiscal year:

<u>Amount</u>	<u>Revenue/Exp Acct</u>	<u>Description</u>	<u>Function</u>
\$3,735	#1109-468780 Reimb	Reimb from Outside Agencies	Department Purchases
\$2,207	#1109-479470 Refunds	Office Depot Rebate	General Administration
<u>\$5,942</u>	Total Revenue Cost Adjustment		
\$387,817	#593901-4 Dept Purch	Department Reimbursements	Department Purchases
\$387,817	Total Reimbursed Projects #1109-59390		
<u>\$393,759</u>	Cost Adjustments		

DIRECT BILLED

There were no costs direct billed during the 2012-2013 fiscal year.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	469,444			469,444
FIXED ASSETS	(943)			
Total Deductions:	(943)			(943)
BUILDING USE	4,480		4,480	
EQUIPMENT USE	2,179		2,179	
1021 AUDITOR	6,428	1,172	7,600	
1022 TREASURER	3,805	291	4,096	
1031 CNTY CNSL	1,424	175	1,599	
1040 PERSONNEL	2,947	280	3,227	
1073 MAINTENANCE	4,562	135	4,697	
1074 CUSTODIAN	5,615	196	5,811	
1101 INSURANCE	75	9	84	
1108 IT	2,186	27	2,213	
201 CNTRL SERV		3,046	3,046	
Total Allocated Additions:	33,701	5,331	39,032	39,032
#468780 C/S REIMB	(3,735)			
#479470 OFFICE DEPOT REBATE	(2,207)			
#593901-11 DEPT PURCHASES	(387,817)			
Total Departmental Cost Adjustments:	(393,759)			(393,759)
Total To Be Allocated:	108,443	5,331		113,774

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

	Total	General & Admin	SERVICE & SUPPLIES	COPIER	POSTAGE
Wages & Benefits					
SALARIES & WAGES	35,688	27,182	3,515	187	2,592
Other Expense & Cost					
BENEFITS	19,331	14,724	1,904	101	1,404
3060 COMMUNICATIONS	845	845	0	0	0
3090 HOUSEHOLD	0	0	0	0	0
3100 INSURANCE	1,024	1,024	0	0	0
3120 MAINT-EQUIP	4,711	107	0	0	0
3121 MAINT-SOFTWARE	0	0	0	0	0
3150 MEMBERSHIPS	90	90	0	0	0
3161 BANK FEES	600	0	0	0	600
3163 FINANCE/LATE CHARGES	302	0	0	0	0
3170 OFFICE EXPENSE	2,973	1,623	0	0	0
31701 SERVICES & SUPPLIES	320,747	0	0	0	0
3171 POSTAGE	31	31	0	0	0
31711 POSTAGE-OTHER DEPTS	59,105	0	0	0	0
3180 PROF/SPEC SERVICES	147	147	0	0	0
3190 PUBL/NOTICES	857	857	0	0	0
3200 RENTS & LEASES	14,919	0	0	9,418	5,501
3230 SPECIAL DEPT EXP	457	457	0	0	0
3231 SOFTWARE	1,053	1,053	0	0	0
3253 FUEL	628	0	0	0	0
32532 FUEL--OTHER DEPT	4,928	0	0	0	0
53260 UTILITIES	177	177	0	0	0
5250 DISPUTED CHARGES	(112)	0	0	0	0
*FIXED ASSETS	943	943	0	0	0
Departmental Totals					
Total Expenditures	469,444	49,260	5,419	9,706	10,097
Deductions					
Total Deductions	(943)	(943)	0	0	0
Cost Adjustments					
#468780 C/S REIMB	(3,735)	0	0	0	0
#479470 OFFICE DEPOT REBATE	(2,207)	(2,207)	0	0	0
#593901-11 DEPT PURCHASES	(387,817)	0	0	0	0

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

	Total	General & Admin	SERVICE & SUPPLIES	COPIER	POSTAGE
Functional Cost	74,742	46,110	5,419	9,706	10,097
Allocation Step 1					
Inbound- All Others	33,701	25,668	3,319	177	2,448
Reallocate Admin Costs		(71,778)	29,661	1,578	21,873
1st Allocation	108,443	0	38,399	11,461	34,418
Allocation Step 2					
Inbound- All Others	5,331	4,061	525	28	387
Reallocate Admin Costs		(4,061)	1,679	89	1,237
2nd Allocation	5,331	0	2,204	117	1,624
Total For 1201000 201 CNTRL SERV					
Total Allocated	113,774	0	40,603	11,578	36,042

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

	DEPTS PURCHASES	SPECIAL PURCHASES
Wages & Benefits		
SALARIES & WAGES	0	2,212
Other Expense & Cost		
BENEFITS	0	1,198
3060 COMMUNICATIONS	0	0
3090 HOUSEHOLD	0	0
3100 INSURANCE	0	0
3120 MAINT-EQUIP	4,604	0
3121 MAINT-SOFTWARE	0	0
3150 MEMBERSHIPS	0	0
3161 BANK FEES	0	0
3163 FINANCE/LATE CHARGES	302	0
3170 OFFICE EXPENSE	1,350	0
31701 SERVICES & SUPPLIES	320,747	0
3171 POSTAGE	0	0
31711 POSTAGE-OTHER DEPTS	59,105	0
3180 PROF/SPEC SERVICES	0	0
3190 PUBL/NOTICES	0	0
3200 RENTS & LEASES	0	0
3230 SPECIAL DEPT EXP	0	0
3231 SOFTWARE	0	0
3253 FUEL	628	0
32532 FUEL--OTHER DEPT	4,928	0
53260 UTILITIES	0	0
5250 DISPUTED CHARGES	(112)	0
*FIXED ASSETS	0	0
Departmental Totals		
Total Expenditures	391,552	3,410
Deductions		
Total Deductions	0	0
Cost Adjustments		
#468780 C/S REIMB	(3,735)	0
#479470 OFFICE DEPOT REBATE	0	0
#593901-11 DEPT PURCHASES	(387,817)	0



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

	DEPTS PURCHASES	SPECIAL PURCHASES
Functional Cost	0	3,410
Allocation Step 1		
Inbound- All Others	0	2,089
Reallocate Admin Costs	0	18,666
1st Allocation	0	24,165
Allocation Step 2		
Inbound- All Others	0	330
Reallocate Admin Costs	0	1,056
2nd Allocation	0	1,386
Total For 1201000 201 CNTRL SERV		
Total Allocated	0	25,551



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	78	2.1058	809		809		809
1022 TREASURER	32	0.8639	332		332		332
1026 REV/RECOVER	17	0.4590	176		176		176
1031 CNTY CNSL	41	1.1069	425		425		425
1040 PERSONNEL	70	1.8898	726		726		726
1073 MAINTENANCE	6	0.1620	62		62		62
1074 CUSTODIAN	2	0.0540	21		21		21
1101 INSURANCE	19	0.5130	197		197		197
1108 IT	41	1.1069	425		425		425
201 CNTRL SERV	252	6.8035	2,612		2,612		2,612
1011 BRD OF SUPV	77	2.0788	798		798	54	852
1023 ASSESSOR	61	1.6469	632		632	43	675
1051 ELECTIONS	39	1.0529	404		404	27	431
1092 ADVERTISING	2	0.0540	21		21	1	22
20131 JUD DIST	2	0.0540	21		21	1	22
2014 GRAND JURY	14	0.3780	145		145	10	155
2016 DIST ATTNY	244	6.5875	2,530		2,530	171	2,701
20162 DA IND/GAM 2258	2	0.0540	21		21	1	22
2017 CHILD SUPP 00125	55	1.4849	570		570	39	609
2019 PUBL DEFEND	5	0.1350	52		52	4	56
2020 COMMUNICTNS	23	0.6210	238		238	16	254
2021 SHERIFF	220	5.9395	2,281		2,281	154	2,435
20211 SO BAILIFF	2	0.0540	21		21	1	22
2031 JAIL	34	0.9179	352		352	24	376
2035 PROBATION	209	5.6425	2,167		2,167	146	2,313
20352 LOCAL COMM CORRCTN 2528	85	2.2948	881		881	60	941
20353 COMM CORRTN PRFRM INCENT	34	0.9179	352		352	24	376
2036 VICTIM WITN	46	1.2419	477		477	32	509

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
20363 YOUTH OFFEND GNT	217	5.8585	2,250		2,250	152	2,402
2059 AG ADM SERV	35	0.9449	363		363	25	388
2060 AG COMM	97	2.6188	1,006		1,006	68	1,074
2061 WTR MGT	4	0.1080	41		41	3	44
2070 CLERK/RECOR	44	1.1879	456		456	31	487
2071 CORONER	1	0.0270	10		10	1	11
2076 PLANN/BLDG	30	0.8099	311		311	21	332
2077 ANIMAL CTRL	5	0.1350	52		52	4	56
2081 OES	6	0.1620	62		62	4	66
20811 HOME SECUR	18	0.4860	187		187	13	200
4010 BH ADMIN SV 106	13	0.3510	135		135	9	144
4011 SUBST ABUSE 106	19	0.5130	197		197	13	210
4012 HEALTH 108	67	1.8089	695		695	47	742
4013 MNTH HLTH 106	110	2.9698	1,140		1,140	77	1,217
40131 MH SERV FND 2936	7	0.1890	73		73	5	78
4015 AIR POLLUT 130	31	0.8369	321		321	22	343
4019 ENVIR HLTH 108	25	0.6749	259		259	18	277
5010 DHHS ADMIN 108	27	0.7289	280		280	19	299
5011 WELFARE 108	455	12.2840	4,717		4,717	319	5,036
5033 SR NUTRITON 108	16	0.4320	166		166	11	177
5041 JUV CRT WRD	1	0.0270	10		10	1	11
5051 VET SERV	61	1.6469	632		632	43	675
5061 SR CITIZENS	1	0.0270	10		10	1	11
6021 LIBRARY	538	14.5246	5,579		5,579	372	5,951
6022 ADULT LIT	15	0.4050	156		156	11	167
6023 FAMILY LIT	4	0.1080	41		41	3	44
110 PUBLIC WORKS 3010	21	0.5670	218		218	15	233
151 FISH/GAME 2078	20	0.5400	207		207	14	221

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
156 MIGRANT HSE 1075	48	1.2959	498		498	34	532
447 SOLID WASTE 4000	1	0.0270	10		10	1	11
468 AIRPORT 4001	36	0.9719	373		373	25	398
491 LOC TRAN PL 4022	6	0.1620	62		62	4	66
848 LAFCO 4060	1	0.0270	10		10	1	11
878 IHSS PUB AU 7526	8	0.2160	83		83	6	89
OUTSIDE AGENCIES	4	0.1080	41		41	3	44
SubTotal	3,704	100.0000	38,399		38,399	2,204	40,603
Total	3,704	100.0000	38,399		38,399	2,204	40,603

Allocation Basis: COST OF JES PROCESSED PER DEPT

Allocation Source: # OF JES PROCESSED BY CENTRAL SERV DEPT

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

Activity - COPIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	1,106	8.2797	949		949		949
1022 TREASURER	530	3.9677	455		455		455
1040 PERSONNEL	2,905	21.7473	2,492		2,492		2,492
1101 INSURANCE	130	0.9732	112		112		112
1108 IT	30	0.2246	26		26		26
201 CNTRL SERV	458	3.4287	393		393		393
1023 ASSESSOR	260	1.9464	223		223	4	227
1051 ELECTIONS	5,067	37.9321	4,346		4,346	75	4,421
2016 DIST ATTN	105	0.7860	90		90	1	91
2019 PUBL DEFEND	2,112	15.8108	1,812		1,812	30	1,842
2021 SHERIFF	6	0.0449	5		5		5
2035 PROBATION	104	0.7786	89		89	1	90
20363 YOUTH OFFEND GNT	234	1.7518	201		201	3	204
2060 AG COMM	2	0.0150	2		2		2
2070 CLERK/RECOR	35	0.2620	30		30		30
2076 PLANN/BLDG	170	1.2726	146		146	2	148
5051 VET SERV	3	0.0225	3		3		3
110 PUBLIC WORKS 3010	1	0.0075	1		1		1
151 FISH/GAME 2078	100	0.7486	86		86	1	87
SubTotal	13,358	100.0000	11,461		11,461	117	11,578
Total	13,358	100.0000	11,461		11,461	117	11,578

Allocation Basis: USE OF COPIER EXPENSES PER DEPT

Allocation Source: CENTRAL SERVICES BILLING RECORDS FOR USE OF COPIER



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

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	5,407	11.4236	3,932		3,932		3,932
1022 TREASURER	6,693	14.1405	4,867		4,867		4,867
1026 REV/RECOVER	1,411	2.9811	1,026		1,026		1,026
1031 CNTY CNSL	167	0.3528	121		121		121
1040 PERSONNEL	841	1.7768	612		612		612
1108 IT	5	0.0106	4		4		4
201 CNTRL SERV	56	0.1183	41		41		41
1011 BRD OF SUPV	847	1.7895	616		616	42	658
1023 ASSESSOR	4,799	10.1390	3,490		3,490	238	3,728
1051 ELECTIONS	2,123	4.4853	1,544		1,544	105	1,649
2016 DIST ATTNY	889	1.8782	646		646	44	690
2017 CHILD SUPP 00125	2,329	4.9206	1,694		1,694	115	1,809
2035 PROBATION	1,343	2.8374	977		977	67	1,044
2036 VICTIM WITN	37	0.0782	27		27	2	29
2060 AG COMM	1,244	2.6282	905		905	62	967
2061 WTR MGT	87	0.1838	63		63	4	67
2070 CLERK/RECOR	2,024	4.2762	1,472		1,472	100	1,572
2076 PLANN/BLDG	903	1.9078	657		657	45	702
4011 SUBST ABUSE 106	4	0.0085	3		3		3
4012 HEALTH 108	1,639	3.4628	1,192		1,192	81	1,273
4013 MNTH HLTH 106	559	1.1810	406		406	28	434
40131 MH SERV FND 2936	786	1.6606	572		572	39	611
4015 AIR POLLUT 130	750	1.5846	545		545	37	582
4019 ENVIR HLTH 108	457	0.9655	332		332	23	355
5010 DHHS ADMIN 108	40	0.0845	29		29	2	31
5011 WELFARE 108	10,476	22.1330	7,615		7,615	518	8,133
5051 VET SERV	72	0.1521	52		52	4	56
6021 LIBRARY	972	2.0536	707		707	48	755



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

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
6022 ADULT LIT	58	0.1225	42		42	3	45
110 PUBLIC WORKS 3010	21	0.0444	15		15	1	16
151 FISH/GAME 2078	152	0.3211	111		111	8	119
156 MIGRANT HSE 1075	11	0.0232	8		8	1	9
468 AIRPORT 4001	114	0.2409	83		83	6	89
878 IHSS PUB AU 7526	16	0.0338	12		12	1	13
SubTotal	47,332	100.0000	34,418		34,418	1,624	36,042
Total	47,332	100.0000	34,418		34,418	1,624	36,042

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	116.00	5.2441	1,267		1,267		1,267
1022 TREASURER	135.00	6.1031	1,475		1,475		1,475
1031 CNTY CNSL	28.00	1.2658	306		306		306
1040 PERSONNEL	56.00	2.5316	612		612		612
1101 INSURANCE	22.00	0.9946	240		240		240
1108 IT	34.00	1.5371	371		371		371
1011 BRD OF SUPV	67.00	3.0289	732		732	51	783
1023 ASSESSOR	154.00	6.9620	1,682		1,682	117	1,799
1051 ELECTIONS	31.00	1.4014	339		339	24	363
2014 GRAND JURY	12.00	0.5425	131		131	9	140
2016 DIST ATTNY	6.00	0.2712	66		66	5	71
2017 CHILD SUPP 00125	104.00	4.7016	1,136		1,136	79	1,215
2020 COMMUNICTNS	3.00	0.1356	33		33	2	35
2021 SHERIFF	102.00	4.6112	1,114		1,114	78	1,192
2035 PROBATION	296.00	13.3818	3,233		3,233	224	3,457
20352 LOCAL COMM CORRCTN 2528	33.00	1.4919	361		361	25	386
20353 COMM CORRTRN PRFRM INCENT	9.00	0.4069	98		98	7	105
2060 AG COMM	52.00	2.3508	568		568	40	608
2070 CLERK/RECOR	43.00	1.9439	470		470	33	503
2076 PLANN/BLDG	47.00	2.1248	513		513	36	549
2077 ANIMAL CTRL	3.00	0.1356	33		33	2	35
20811 HOME SECUR	3.00	0.1356	33		33	2	35
4010 BH ADMIN SV 106	16.00	0.7233	175		175	12	187
4011 SUBST ABUSE 106	56.00	2.5316	612		612	43	655
4012 HEALTH 108	87.00	3.9331	950		950	66	1,016
4013 MNTH HLTH 106	134.00	6.0579	1,464		1,464	102	1,566
40131 MH SERV FND 2936	3.00	0.1356	33		33	2	35
4019 ENVIR HLTH 108	19.00	0.8590	208		208	14	222



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
5010 DHHS ADMIN 108	64.00	2.8933	699		699	49	748
5011 WELFARE 108	180.00	8.1374	1,966		1,966	137	2,103
5051 VET SERV	22.00	0.9946	240		240	17	257
6021 LIBRARY	186.00	8.4087	2,032		2,032	142	2,174
6022 ADULT LIT	3.00	0.1356	33		33	2	35
110 PUBLIC WORKS 3010	12.00	0.5425	131		131	9	140
156 MIGRANT HSE 1075	59.00	2.6673	645		645	45	690
493 TRANSIT AGN 4002	10.00	0.4521	109		109	8	117
878 IHSS PUB AU 7526	5.00	0.2260	55		55	4	59
SubTotal	2,212.00	100.0000	24,165		24,165	1,386	25,551
Total	2,212.00	100.0000	24,165		24,165	1,386	25,551

Allocation Basis: TIME SPENT ON DEPT REQUESTS FOR SPECIAL PURCHASES

Allocation Source: CENTRAL SERVICES EMPLOYEE TIME RECORDS

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

Receiving Department	Total	SERVICE & SUPPLIES	COPIER	POSTAGE	DEPTS PURCHASES	SPECIAL PURCHASES
1021 AUDITOR	6,957	809	949	3,932	0	1,267
1022 TREASURER	7,129	332	455	4,867	0	1,475
1026 REV/RECOVER	1,202	176	0	1,026	0	0
1031 CNTY CNSL	852	425	0	121	0	306
1040 PERSONNEL	4,442	726	2,492	612	0	612
1073 MAINTENANCE	62	62	0	0	0	0
1074 CUSTODIAN	21	21	0	0	0	0
1101 INSURANCE	549	197	112	0	0	240
1108 IT	826	425	26	4	0	371
201 CNTRL SERV	3,046	2,612	393	41	0	0
1011 BRD OF SUPV	2,293	852	0	658	0	783
1023 ASSESSOR	6,429	675	227	3,728	0	1,799
1051 ELECTIONS	6,864	431	4,421	1,649	0	363
1092 ADVERTISING	22	22	0	0	0	0
20131 JUD DIST	22	22	0	0	0	0
2014 GRAND JURY	295	155	0	0	0	140
2016 DIST ATTN	3,553	2,701	91	690	0	71
20162 DA IND/GAM 2258	22	22	0	0	0	0
2017 CHILD SUPP 00125	3,633	609	0	1,809	0	1,215
2019 PUBL DEFEND	1,898	56	1,842	0	0	0
2020 COMMUNICTNS	289	254	0	0	0	35
2021 SHERIFF	3,632	2,435	5	0	0	1,192
20211 SO BAILIFF	22	22	0	0	0	0
2031 JAIL	376	376	0	0	0	0
2035 PROBATION	6,904	2,313	90	1,044	0	3,457
20352 LOCAL COMM	1,327	941	0	0	0	386
20353 COMM CORRTN	481	376	0	0	0	105
2036 VICTIM WITN	538	509	0	29	0	0
20363 YOUTH OFFEND GNT	2,606	2,402	204	0	0	0
2059 AG ADM SERV	388	388	0	0	0	0
2060 AG COMM	2,651	1,074	2	967	0	608
2061 WTR MGT	111	44	0	67	0	0
2070 CLERK/RECOR	2,592	487	30	1,572	0	503
2071 CORONER	11	11	0	0	0	0
2076 PLANN/BLDG	1,731	332	148	702	0	549
2077 ANIMAL CTRL	91	56	0	0	0	35



All Monetary Values Are \$ Dollars

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Report Output Prepared By COLUSA COUNTY

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

Receiving Department	Total	SERVICE & SUPPLIES	COPIER	POSTAGE	DEPTS PURCHASES	SPECIAL PURCHASES
2081 OES	66	66	0	0	0	0
20811 HOME SECUR	235	200	0	0	0	35
4010 BH ADMIN SV 106	331	144	0	0	0	187
4011 SUBST ABUSE 106	868	210	0	3	0	655
4012 HEALTH 108	3,031	742	0	1,273	0	1,016
4013 MNTH HLTH 106	3,217	1,217	0	434	0	1,566
40131 MH SERV FND 2936	724	78	0	611	0	35
4015 AIR POLLUT 130	925	343	0	582	0	0
4019 ENVIR HLTH 108	854	277	0	355	0	222
5010 DHHS ADMIN 108	1,078	299	0	31	0	748
5011 WELFARE 108	15,272	5,036	0	8,133	0	2,103
5033 SR NUTRITON 108	177	177	0	0	0	0
5041 JUV CRT WRD	11	11	0	0	0	0
5051 VET SERV	991	675	3	56	0	257
5061 SR CITIZENS	11	11	0	0	0	0
6021 LIBRARY	8,880	5,951	0	755	0	2,174
6022 ADULT LIT	247	167	0	45	0	35
6023 FAMILY LIT	44	44	0	0	0	0
110 PUBLIC WORKS 3010	390	233	1	16	0	140
151 FISH/GAME 2078	427	221	87	119	0	0
156 MIGRANT HSE 1075	1,231	532	0	9	0	690
447 SOLID WASTE 4000	11	11	0	0	0	0
468 AIRPORT 4001	487	398	0	89	0	0
491 LOC TRAN PL 4022	66	66	0	0	0	0
493 TRANSIT AGN 4002	117	0	0	0	0	117
848 LAFCO 4060	11	11	0	0	0	0
878 IHSS PUB AU 7526	161	89	0	13	0	59
OUTSIDE AGENCIES	44	44	0	0	0	0
Direct Billed	0	0	0	0	0	0
Total	113,774	40,603	11,578	36,042	0	25,551