COLUSA COUNTY

AUDITOR -CONTROLLER

546 Jay Street, Suite 202
COLUSA, CALIFORNIA 95932
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Office of
PEGGY SCROGGINS
County Auditor-Controller

ROBERT ZUNINO
Asst. Auditor – Controller

May 14, 2015

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

Please find enclosed Colusa County's revised 2015-2016 Countywide Cost Plan, run date of 5/8/15.

1. As a result of the State Controller field audit, the 2015-2016 Cost Plan has been revised as follows:
   a) Schedule 5--Revenue/Recovery Dept #1026 allocation costs were deemed unallowable and were removed from the Cost Plan;
   b) 2015-2016 Proposed Costs for Future Period were adjusted to accurately reflect the Insurance department costs;
2. A copy of the original Exhibit 1301 Supplemental Information Checklist which is included with the original Cost Plan dated 1/30/2015;
3. The 2013-2014 Revenue and Expenditure Summaries for the Central Service Departments are included with each department's section;
4. Roll Forward: Excel Worksheet with the adjusted 2013-2014 Cost Plan charges for the Roll Forward calculation on Schedule B;
5. The Indirect Costs charged to departments for 2013-2014;
6. Colusa County's 2013-2014 Countywide Audit Report and the annual Budget is available for review on Colusa County's website located at: countyofcolusa.org, select Departments, select Auditor-Controller, select Financial Documents. You may also type in the website address: http://www.countyofcolusa.org/index.aspx?nid=418 to go directly to Financial Documents.

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

Sincerely,

COUNTY OF COLUSA

JANET S. DAWLEY
Deputy Auditor-Controller
Enclosures

COUNTY OF COLUSA

2015-2016 INDIRECT COST ALLOCATION PLAN
PER OMB A87

BASED ON 2013-2014 ACTUAL COST

ORIGINAL RUN DATE 01/30/2015

REVISED RUN DATE 05/08/2015

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 revised proposal dated May 8, 2015, to establish cost allocations or billings for the 2015-2016 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 revised 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: Robert Zunino

Name of Official: ROBERT ZUNINO

Title: ASST. AUDITOR-CONTROLLER

Date of Execution: May 14, 2015

Process Log
Cost Allocation Module - 2015-2016 COST ALLOCATION PLAN - 2016

Category	Type	Year	Start Time	End Time	User ID
ALLOCATION	STEP DOWN	2	05/08/2015 04:25:19	05/08/2015 04:25:23	JANET

Allocation completed successfully.

revised for 1026 + 1101

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COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	1011 BRD OF SUPV	1012 CAO	1023 ASSESSOR	1051 ELECTIONS	1092 ADVERTISING	1103 EE_BENEFITS	1106 SURVERYOR
BUILDING USE	10,366	963	10,693	3,386	0	0	283
EQUIPMENT USE	2,376	21	7,275	35,125	0	0	37
1021 AUDITOR	9,027	1,132	8,791	3,409	202	144	791
1022 TREASURER	2,288	294	2,230	2,259	235	249	352
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	4,305	7,217	2,051	0	0	0
1040 PERSONNEL	0	2,901	19,924	356	0	0	148
1073 MAINTENANCE	8,970	5,871	14,338	1,828	0	0	1,662
1074 CUSTODIAN	15,353	3,434	14,877	5,077	0	0	694
1101 INSURANCE	(4,281)	0	(3,278)	(2,175)	0	0	(95)
1108 IT	7,139	2,331	7,741	2,178	28	18	25
201 CNTRL SERV	4,418	15,301	7,345	3,546	0	0	0
Total Allocated	55,656	36,553	97,153	57,040	465	411	3,897
Roll Forward	2,594	0	4,350	(3,694)	106	130	503
Cost With Roll Forward	58,250	36,553	101,503	53,346	571	541	4,400
Adjustments	4,630	0	3,545	2,352	0	0	103
Proposed Costs	62,880	36,553	105,048	55,698	571	541	4,503

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	1107 REFUNDS	2008 DA SRVP/GRT	20131 JUD DIST	20132 SUP CRT	20133 CRT FAC	2014 GRAND JURY	2016 DIST ATTNY
BUILDING USE	0	0	36,397	16,790	1,150	0	0
EQUIPMENT USE	0	0	0	0	0	0	9,491
1021 AUDITOR	239	0	2,908	0	0	1,534	10,531
1022 TREASURER	162	0	1,203	0	0	1,555	6,558
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	0	0	0	1,172	152
1040 PERSONNEL	0	0	0	0	0	0	7,923
1073 MAINTENANCE	0	0	12,975	24,170	356	0	30
1074 CUSTODIAN	0	0	8,643	14,449	562	0	14,300
1101 INSURANCE	0	0	(1,720)	0	0	0	(3,428)
1108 IT	13	0	143	0	0	227	19,556
201 CNTRL SERV	0	0	0	0	0	378	3,378
Total Allocated	414	0	60,549	55,409	2,068	4,866	68,491
Roll Forward	91	(833)	(6,619)	(12,004)	(1,936)	(804)	(1,954)
Cost With Roll Forward	505	(833)	53,930	43,405	132	4,062	66,537
Adjustments	0	0	1,860	0	0	0	3,708
Proposed Costs	505	(833)	55,790	43,405	132	4,062	70,245

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	2,934	21,545
EQUIPMENT USE	0	0	0	0	0	24,132	225,133
1021 AUDITOR	81	61	7,850	9	1,390	6,979	35,294
1022 TREASURER	0	0	2,450	0	1,145	1,819	13,276
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	4,503	0	307	0	16,495
1040 PERSONNEL	1	0	6,447	0	0	2,772	25,218
1073 MAINTENANCE	0	0	922	2,595	0	0	4,075
1074 CUSTODIAN	0	0	0	2,822	0	0	4,938
1101 INSURANCE	(3,526)	(138)	(3,400)	0	(164)	(911)	(37,614)
1108 IT	7	0	307	0	133	6,953	31,298
201 CNTRL SERV	0	38	4,453	0	28	150	3,818
Total Allocated	(3,437)	(39)	23,532	7,408	2,839	44,828	343,476
Roll Forward	(2,678)	(1,235)	3,191	(183)	(17,996)	(3,867)	53,424
Cost With Roll Forward	(6,115)	(1,274)	26,723	7,225	(15,157)	40,961	396,900
Adjustments	3,814	149	3,677	0	177	985	40,682
Proposed Costs	(2,301)	(1,125)	30,400	7,225	(14,980)	41,946	437,582

COLUSA COUNTY
Allocated Costs By Department

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	63,270	0	23,403	0	0
EQUIPMENT USE	0	0	11,560	0	4,710	0	0
1021 AUDITOR	1,946	1,299	18,081	754	18,098	377	5,664
1022 TREASURER	367	367	7,012	470	5,765	0	3,242
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	5,089	0	17,586	0	0
1040 PERSONNEL	371	296	6,193	0	14,867	110	519
1073 MAINTENANCE	0	0	0	0	17,290	0	0
1074 CUSTODIAN	0	0	0	0	29,417	0	0
1101 INSURANCE	(241)	(193)	(4,515)	0	(9,673)	(21)	(350)
1108 IT	1,728	1,388	13,539	35	26,949	502	2,872
201 CNTRL SERV	0	0	1,792	0	6,687	0	4,406
Total Allocated	4,171	3,157	122,021	1,259	155,099	968	16,353
Roll Forward	(1,415)	(1,031)	(5,607)	501	(55,015)	(44)	0
Cost With Roll Forward	2,756	2,126	116,414	1,760	100,084	924	16,353
Adjustments	261	209	4,883	0	10,462	23	379
Proposed Costs	3,017	2,335	121,297	1,760	110,546	947	16,732

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	20353 COMM CORRTN 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	55	0
EQUIPMENT USE	0	0	0	0	963	33,726	38
1021 AUDITOR	2,380	2,361	1,665	348	4,967	6,681	283
1022 TREASURER	1,980	602	880	205	2,259	2,641	308
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	0	0	0	10,752	253
1040 PERSONNEL	222	268	148	0	5,804	2,072	0
1073 MAINTENANCE	0	0	0	0	0	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 INSURANCE	(291)	(98)	(195)	0	(467)	(1,779)	0
1108 IT	1,223	979	827	28	3,491	14,632	35
201 CNTRL SERV	403	543	1,927	0	176	3,223	63
Total Allocated	5,917	4,655	5,252	581	17,193	72,003	980
Roll Forward	0	(54,628)	15	58	(6,734)	30,788	939
Cost With Roll Forward	5,917	(49,973)	5,267	639	10,459	102,791	1,919
Adjustments	315	106	211	0	505	1,924	0
Proposed Costs	6,232	(49,867)	5,478	639	10,964	104,715	1,919

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	11,738	637	1,876	687	0	780	0
EQUIPMENT USE	7,155	1,019	1,175	575	0	19,796	0
1021 AUDITOR	6,941	2,298	5,141	3,051	60	1,501	60
1022 TREASURER	1,555	2,024	2,333	2,934	14	1,203	73
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	18,430	0	36,854	2,390	0	0	0
1040 PERSONNEL	4,785	148	2,409	3,089	0	161	0
1073 MAINTENANCE	16,052	0	17,581	0	0	0	0
1074 CUSTODIAN	22,576	0	8,324	0	0	0	0
1101 INSURANCE	(900)	(115)	(3,879)	(2,903)	(216)	(146)	0
1108 IT	11,889	914	7,945	1,620	1	874	8
201 CNTRL SERV	4,074	118	4,064	93	0	63	100
Total Allocated	104,295	7,043	83,823	11,536	(141)	24,232	241
Roll Forward	31,528	1,031	4,183	3,757	(269)	(520)	(1,003)
Cost With Roll Forward	135,823	8,074	88,006	15,293	(410)	23,712	(762)
Adjustments	973	124	4,195	3,140	234	158	0
Proposed Costs	136,796	8,198	92,201	18,433	(176)	23,870	(762)

All Monetary Values Are $ Dollars

Report Output Prepared By COLUSA COUNTY

COLUSA COUNTY
Allocated Costs By Department

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	395	0	0	54	0	0	0
EQUIPMENT USE	3	0	0	0	0	0	0
1021 AUDITOR	231	8,063	6,588	14,932	47,186	6,241	160
1022 TREASURER	191	1,423	4,694	6,528	22,386	2,685	191
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	29,235	135	9,304	3,044	33	0
1040 PERSONNEL	4	16,057	601	9,115	19,813	0	0
1073 MAINTENANCE	212	0	890	18,183	19,551	0	0
1074 CUSTODIAN	757	20,703	8,930	51	26,671	2,961	0
1101 INSURANCE	(20)	(12,383)	(1,780)	(2,195)	(16,440)	0	0
1108 IT	74	2,869	2,085	1,135	66,733	370	15
201 CNTRL SERV	0	416	386	3,281	5,571	68	0
Total Allocated	1,847	66,383	22,529	60,388	194,515	12,358	366
Roll Forward	372	45,104	(17,228)	505	(52,962)	(238)	(215)
Cost With Roll Forward	2,219	111,487	5,301	60,893	141,553	12,120	151
Adjustments	22	13,393	1,925	2,374	17,781	0	0
Proposed Costs	2,241	124,880	7,226	63,267	159,334	12,120	151

COLUSA COUNTY
Allocated Costs By Department

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	5,523	0	0
1021 AUDITOR	176	216	55	80	3,130	4,865	654
1022 TREASURER	59	176	14	103	1,511	3,271	1,188
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	0	0	1,519	642	0
1040 PERSONNEL	0	0	0	0	621	7,873	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	(602)	(637)	(296)
1108 IT	4	13	3	12	2,351	305	93
201 CNTRL SERV	0	0	0	0	834	1,352	0
Total Allocated	239	405	72	195	14,887	17,671	1,676
Roll Forward	(171)	(39)	20	55	194	4,383	(380)
Cost With Roll Forward	68	366	92	250	15,081	22,054	1,296
Adjustments	0	0	0	0	651	689	320
Proposed Costs	68	366	92	250	15,732	22,743	1,616

COLUSA COUNTY
Allocated Costs By Department

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	427	561
1021 AUDITOR	9,470	46,334	50	1,203	278	939	221
1022 TREASURER	4,240	12,425	59	1,042	513	529	176
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	33,092	66,286	0	764	0	971	0
1040 PERSONNEL	12,456	5,726	0	99	0	148	0
1073 MAINTENANCE	0	13,005	0	0	0	0	3,885
1074 CUSTODIAN	0	91	0	0	0	9,663	0
1101 INSURANCE	(1,176)	(28,294)	0	(244)	0	(180)	(84)
1108 IT	455	2,123	6	89	40	46	25
201 CNTRL SERV	809	20,807	0	275	118	527	0
Total Allocated	59,346	138,503	115	3,228	949	13,070	4,784
Roll Forward	20,767	(42,213)	(158)	1,778	157	4,976	(11,165)
Cost With Roll Forward	80,113	96,290	(43)	5,006	1,106	18,046	(6,381)
Adjustments	1,272	30,602	0	264	0	195	91
Proposed Costs	81,385	126,892	(43)	5,270	1,106	18,241	(6,290)

COLUSA COUNTY
Allocated Costs By Department

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	28,392	718	0	211	1,185	1,488
EQUIPMENT USE	3	15,645	422	0	344	270	219
1021 AUDITOR	45	13,482	225	0	2,826	188	280
1022 TREASURER	0	6,029	352	0	1,585	337	352
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	3,042	0	0	0	0	0
1040 PERSONNEL	0	19,521	0	0	445	0	0
1073 MAINTENANCE	0	139,669	495	0	0	4,988	587
1074 CUSTODIAN	12,248	41,165	1,781	0	0	0	0
1101 INSURANCE	(196)	(5,804)	(24)	0	(1,692)	(221)	(413)
1108 IT	0	24,136	29	0	2,448	26	39
201 CNTRL SERV	0	7,472	202	0	25	0	0
Total Allocated	12,100	292,749	4,200	0	6,192	6,773	2,552
Roll Forward	(10,449)	57,682	551	(156)	(2,416)	2,823	(4,999)
Cost With Roll Forward	1,651	350,431	4,751	(156)	3,776	9,596	(2,447)
Adjustments	212	6,277	26	0	1,830	239	447
Proposed Costs	1,863	356,708	4,777	(156)	5,606	9,835	(2,000)

COLUSA COUNTY
Allocated Costs By Department

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	5,020	0	0	0	7,276
EQUIPMENT USE	72	100	0	0	0	0	0
1021 AUDITOR	0	278	50,630	552	222	130	5,716
1022 TREASURER	0	543	14,450	103	205	117	3,403
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	32,106	0	0	4,319	5,051
1040 PERSONNEL	0	0	33,779	0	0	0	1,047
1073 MAINTENANCE	1,272	327	32,791	0	0	0	0
1074 CUSTODIAN	0	0	12,166	0	0	0	0
1101 INSURANCE	(4)	(156)	(55,422)	0	0	0	(6,176)
1108 IT	42	0	2,947	15	32	10	1,972
201 CNTRL SERV	0	0	1,371	0	592	0	3,696
Total Allocated	1,721	1,774	129,838	670	1,051	4,576	21,985
Roll Forward	974	(984)	31,290	200	(282)	4,570	7,407
Cost With Roll Forward	2,695	790	161,128	870	769	9,146	29,392
Adjustments	4	169	59,943	0	0	0	6,680
Proposed Costs	2,699	959	221,071	870	769	9,146	36,072

COLUSA COUNTY
Allocated Costs By Department

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	3,957	1,145	2,510	610	10,936	0	0
1022 TREASURER	1,394	132	1,702	426	3,110	0	0
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	1,506	0	1,812	0	4,998	0	0
1040 PERSONNEL	1,431	0	125	0	7,114	0	0
1073 MAINTENANCE	1,745	0	0	0	0	0	0
1074 CUSTODIAN	727	0	0	0	0	0	0
1101 INSURANCE	(1,843)	0	(1,253)	0	(5,255)	0	0
1108 IT	120	11	567	67	9,576	0	0
201 CNTRL SERV	0	0	3,583	13	121	0	0
Total Allocated	9,334	1,288	9,046	1,116	30,600	0	0
Roll Forward	3,255	(30)	2,541	(317)	14,454	(5)	0
Cost With Roll Forward	12,589	1,258	11,587	799	45,054	(5)	0
Adjustments	1,993	0	1,355	0	5,684	0	0
Proposed Costs	14,582	1,258	12,942	799	50,738	(5)	0

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	848 LAFCO 4060	878 IHSS PUB AU 7526	OUTSIDE AGENCIES	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE	0	0	14,645	269,674	0	0	269,674
EQUIPMENT USE	0	0	0	407,896	0	0	407,896
1021 AUDITOR	920	536	68,858	489,446	26,254	475,600	991,300
1022 TREASURER	778	2,259	40,574	213,564	0	69,777	283,341
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	534	8,563	334,512	9,175	98,390	442,077
1040 PERSONNEL	0	471	0	243,598	0	0	243,598
1073 MAINTENANCE	0	0	33,030	399,345	5,318	0	404,663
1074 CUSTODIAN	0	0	140	283,520	0	6,515	290,035
1101 INSURANCE	(8)	0	(1,058)	(230,568)	0	0	(230,568)
1108 IT	131	46	5,196	295,832	0	23,352	319,184
201 CNTRL SERV	0	250	88	122,442	0	0	122,442
Total Allocated	1,821	4,096	170,036	2,829,261	40,747	673,634	3,543,642
Roll Forward	(227)	2,412	37,981	56,937	0	0	56,937
Cost With Roll Forward	1,594	6,508	208,017	2,886,198	40,747	673,634	3,600,579
Adjustments	9	0	1,146	249,377	0	0	249,377
Proposed Costs	1,603	6,508	209,163	3,135,575	40,747	673,634	3,849,956

Receiving Departments	Final Costs Fiscal 2016	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
1011 BRD OF SUPV	55,656	53,062	2,594	58,250	4,630	62,880
1012 CAO	36,553	NA	NA	36,553	0	36,553
1023 ASSESSOR	97,153	92,803	4,350	101,503	3,545	105,048
1051 ELECTIONS	57,040	60,734	(3,694)	53,346	2,352	55,698
1092 ADVERTISING	465	359	106	571	0	571
1103 EE_BENEFITS	411	281	130	541	0	541
1106 SURVERYOR	3,897	3,394	503	4,400	103	4,503
1107 REFUNDS	414	323	91	505	0	505
2008 DA SRVP/GRT	0	833	(833)	(833)	0	(833)
20131 JUD DIST	60,549	67,168	(6,619)	53,930	1,860	55,790
20132 SUP CRT	55,409	67,413	(12,004)	43,405	0	43,405
20133 CRT FAC	2,068	4,004	(1,936)	132	0	132
2014 GRAND JURY	4,866	5,670	(804)	4,062	0	4,062
2016 DIST ATTNY	68,491	70,445	(1,954)	66,537	3,708	70,245
20161 DA WEL/INV	(3,437)	(759)	(2,678)	(6,115)	3,814	(2,301)
20162 DA IND/GAM 2258	(39)	1,196	(1,235)	(1,274)	149	(1,125)
2017 CHILD SUPP 00125	23,532	20,341	3,191	26,723	3,677	30,400
2018 LAW LIBRARY	7,408	7,591	(183)	7,225	0	7,225
2019 PUBL DEFEND	2,839	20,835	(17,996)	(15,157)	177	(14,980)
2020 COMMUNICTNS	44,828	48,695	(3,867)	40,961	985	41,946
2021 SHERIFF	343,476	290,052	53,424	396,900	40,682	437,582
20211 SO BAILIFF	4,171	5,586	(1,415)	2,756	261	3,017
20212 SO IND/GAM 2339	3,157	4,188	(1,031)	2,126	209	2,335
2031 JAIL	122,021	127,628	(5,607)	116,414	4,883	121,297
2033 JUV FAC	1,259	758	501	1,760	0	1,760
2035 PROBATION	155,099	210,114	(55,015)	100,084	10,462	110,546
20351 PROB IND/GM 2526	968	1,012	(44)	924	23	947
20352 LOCAL COMM CORRCTN 2528	16,353	NA	NA	16,353	379	16,732
20353 COMM CORRTN PRFRM	5,917	NA	NA	5,917	315	6,232
2036 VICTIM WITN	4,655	59,283	(54,628)	(49,973)	106	(49,867)
20363 YOUTH OFFEND GNT	5,252	5,237	15	5,267	211	5,478
2050 FLD WTR CON	581	523	58	639	0	639
2059 AG ADM SERV	17,193	23,927	(6,734)	10,459	505	10,964
2060 AG COMM	72,003	41,215	30,788	102,791	1,924	104,715
2061 WTR MGT	980	41	939	1,919	0	1,919
2070 CLERK/RECOR	104,295	72,767	31,528	135,823	973	136,796

Receiving Departments	Final Costs Fiscal 2016	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
2071 CORONER	7,043	6,012	1,031	8,074	124	8,198
2076 PLANN/BLDG	83,823	79,640	4,183	88,006	4,195	92,201
2077 ANIMAL CTRL	11,536	7,779	3,757	15,293	3,140	18,433
2080 TRAPPER	(141)	128	(269)	(410)	234	(176)
2081 OES	24,232	24,752	(520)	23,712	158	23,870
20811 HOME SECUR	241	1,244	(1,003)	(762)	0	(762)
2083 PUBLIC ADMN	1,847	1,475	372	2,219	22	2,241
4010 BH ADMIN SV 106	66,383	21,279	45,104	111,487	13,393	124,880
4011 SUBST ABUSE 106	22,529	39,757	(17,228)	5,301	1,925	7,226
4012 HEALTH 108	60,388	59,883	505	60,893	2,374	63,267
4013 MNTH HLTH 106	194,515	247,477	(52,962)	141,553	17,781	159,334
40131 MH SERV FND 2936	12,358	12,596	(238)	12,120	0	12,120
40132 MHSA EDUC & TRAIN 2939	366	581	(215)	151	0	151
40133 MHSA 2940	239	410	(171)	68	0	68
40134 MHSA 2942	405	444	(39)	366	0	366
40135 MHSA 2941	72	52	20	92	0	92
40136 MHSA 2943	195	140	55	250	0	250
4015 AIR POLLUT 130	14,887	14,693	194	15,081	651	15,732
4019 ENVIR HLTH 108	17,671	13,288	4,383	22,054	689	22,743
4023 AMBULANCE 108	1,676	2,056	(380)	1,296	320	1,616
5010 DHHS ADMIN 108	59,346	38,579	20,767	80,113	1,272	81,385
5011 WELFARE 108	138,503	180,716	(42,213)	96,290	30,602	126,892
5032 INDG BURIAL	115	273	(158)	(43)	0	(43)
5033 SR NUTRITON 108	3,228	1,450	1,778	5,006	264	5,270
5041 JUV CRT WRD	949	792	157	1,106	0	1,106
5051 VET SERV	13,070	8,094	4,976	18,046	195	18,241
5061 SR CITIZENS	4,784	15,949	(11,165)	(6,381)	91	(6,290)
6012 SUPT OF SCH	12,100	22,549	(10,449)	1,651	212	1,863
6021 LIBRARY	292,749	235,067	57,682	350,431	6,277	356,708
6022 ADULT LIT	4,200	3,649	551	4,751	26	4,777
6023 FAMILY LIT	0	156	(156)	(156)	0	(156)
6031 AG EXTENS	6,192	8,608	(2,416)	3,776	1,830	5,606
7032 COL VET	6,773	3,950	2,823	9,596	239	9,835
7033 MAX VET	2,552	7,551	(4,999)	(2,447)	447	(2,000)
7034 PRIN VET	1,721	747	974	2,695	4	2,699
7035 WMS VET	1,774	2,758	(984)	790	169	959

COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2016	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
110 PUBLIC WORKS 3010	129,838	98,548	31,290	161,128	59,943	221,071
121 BLDG FUND 1080	670	470	200	870	0	870
151 FISH/GAME 2078	1,051	1,333	(282)	769	0	769
154 PARK REC 7011	4,576	6	4,570	9,146	0	9,146
156 MIGRANT HSE 1075	21,985	14,578	7,407	29,392	6,680	36,072
447 SOLID WASTE 4000	9,334	6,079	3,255	12,589	1,993	14,582
465 LOCAL TRNSP 4020	1,288	1,318	(30)	1,258	0	1,258
468 AIRPORT 4001	9,046	6,505	2,541	11,587	1,355	12,942
491 LOC TRAN PL 4022	1,116	1,433	(317)	799	0	799
493 TRANSIT AGN 4002	30,600	16,146	14,454	45,054	5,684	50,738
496 HISTOR RCRD 7427	0	5	(5)	(5)	0	(5)
8051 ABUSE CRIME 2796	0	NA	NA	0	0	0
848 LAFCO 4060	1,821	2,048	(227)	1,594	9	1,603
878 IHSS PUB AU 7526	4,096	1,684	2,412	6,508	0	6,508
OUTSIDE AGENCIES	170,036	132,055	37,981	208,017	1,146	209,163
SubTotal	2,829,261	2,713,501	56,937	2,886,198	249,377	3,135,575
Direct Billed	40,747					40,747
Unallocated	673,634					673,634
Total	3,543,642					3,849,956

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE	305,225	0	
EQUIPMENT USE	468,921	0	
1021 AUDITOR	982,620	(64,660)	
1022 TREASURER	453,833	(194,705)	
1026 REV/RECOVER	0	0	
1031 CNTY CNSL	608,553	(184,732)	
1040 PERSONNEL	300,556	(26,792)	
1073 MAINTENANCE	409,057	(2,321)	
1074 CUSTODIAN	318,422	(471)	
1101 INSURANCE	215,227	(481,541)	
1108 IT	348,009	(7,996)	
201 CNTRL SERV	535,887	(418,330)	
1011 BRD OF SUPV			55,656
1012 CAO			36,553
1023 ASSESSOR			97,153
1051 ELECTIONS			57,040
1092 ADVERTISING			465
1103 EE_BENEFITS			411
1106 SURVERYOR			3,897
1107 REFUNDS			414
2008 DA SRVP/GRT			0
20131 JUD DIST			60,549
20132 SUP CRT			55,409
20133 CRT FAC			2,068
2014 GRAND JURY			4,866
2016 DIST ATTNY			68,491
20161 DA WEL/INV			(3,437)
20162 DA IND/GAM 2258			(39)
2017 CHILD SUPP 00125			23,532
2018 LAW LIBRARY			7,408
2019 PUBL DEFEND			2,839
2020 COMMUNICTNS			44,828
2021 SHERIFF			343,476
20211 SO BAILIFF			4,171
20212 SO IND/GAM 2339			3,157
2031 JAIL			122,021
2033 JUV FAC			1,259
2035 PROBATION			155,099

Department	Total Expenditures	Cost Adjustments	Total Allocated
20351 PROB IND/GM 2526			968
20352 LOCAL COMM CORRCTN 2528			16,353
20353 COMM CORRTN PRFRM INCENT 2531			5,917
2036 VICTIM WITN			4,655
20363 YOUTH OFFEND GNT			5,252
2050 FLD WTR CON			581
2059 AG ADM SERV			17,193
2060 AG COMM			72,003
2061 WTR MGT			980
2070 CLERK/RECOR			104,295
2071 CORONER			7,043
2076 PLANN/BLDG			83,823
2077 ANIMAL CTRL			11,536
2080 TRAPPER			(141)
2081 OES			24,232
20811 HOME SECUR			241
2083 PUBLIC ADMN			1,847
4010 BH ADMIN SV 106			66,383
4011 SUBST ABUSE 106			22,529
4012 HEALTH 108			60,388
4013 MNTH HLTH 106			194,515
40131 MH SERV FND 2936			12,358
40132 MHSA EDUC & TRAIN 2939			366
40133 MHSA 2940			239
40134 MHSA 2942			405
40135 MHSA 2941			72
40136 MHSA 2943			195
4015 AIR POLLUT 130			14,887
4019 ENVIR HLTH 108			17,671
4023 AMBULANCE 108			1,676
5010 DHHS ADMIN 108			59,346
5011 WELFARE 108			138,503
5032 INDG BURIAL			115
5033 SR NUTRITON 108			3,228
5041 JUV CRT WRD			949
5051 VET SERV			13,070
5061 SR CITIZENS			4,784
6012 SUPT OF SCH			12,100
6021 LIBRARY			292,749

COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
6022 ADULT LIT			4,200	
6023 FAMILY LIT			0	
6031 AG EXTENS			6,192	
7032 COL VET			6,773	
7033 MAX VET			2,552	
7034 PRIN VET			1,721	
7035 WMS VET			1,774	
110 PUBLIC WORKS 3010			129,838	
121 BLDG FUND 1080			670	
151 FISH/GAME 2078			1,051	
154 PARK REC 7011			4,576	
156 MIGRANT HSE 1075			21,985	
447 SOLID WASTE 4000			9,334	
465 LOCAL TRNSP 4020			1,288	
468 AIRPORT 4001			9,046	
491 LOC TRAN PL 4022			1,116	
493 TRANSIT AGN 4002			30,600	
496 HISTOR RCRD 7427			0	
8051 ABUSE CRIME 2796			0	
848 LAFCO 4060			1,821	
878 IHSS PUB AU 7526			4,096	
OUTSIDE AGENCIES			170,036	
Direct Billed Total			40,747	
Unallocated Total			673,634	
Totals	4,946,310	(1,381,548)	3,543,642	Deviation 21,120

COLUSA COUNTY
Detail Of Allocated Costs

Department	BUILDING USE 1.5	EQUIPMENT USE 2.5	1021 AUDITOR 3.5	1022 TREASURER 4.5	1026 REV/RECOVER 5.5	1031 CNTY CNSL 6.5	1040 PERSONNEL 7.5
BUILDING USE	(305,225)	0	0	0	0	0	0
EQUIPMENT USE	0	(468,921)	0	0	0	0	0
1021 AUDITOR	8,865	3,817	(1,034,259)	12,545	0	19,752	17,172
1022 TREASURER	4,094	1,613	8,360	(310,599)	0	3,448	8,561
1026 REV/RECOVER	5,406	553	2,611	1,262	(21,120)	1,300	142
1031 CNTY CNSL	2,626	2,290	4,559	2,406	0	(478,082)	10,230
1040 PERSONNEL	2,973	1,158	3,710	1,173	0	6,016	(308,186)
1073 MAINTENANCE	1,249	37,722	5,614	3,066	0	0	3,372
1074 CUSTODIAN	3,338	2,725	5,327	1,291	0	0	21,912
1101 INSURANCE	521	0	5,316	1,203	0	1,300	2,116
1108 IT	2,070	8,298	2,793	997	0	1,482	452
201 CNTRL SERV	4,409	2,849	4,669	3,315	0	2,707	631
1011 BRD OF SUPV	10,366	2,376	9,027	2,288	0	0	0
1012 CAO	963	21	1,132	294	0	4,305	2,901
1023 ASSESSOR	10,693	7,275	8,791	2,230	0	7,217	19,924
1051 ELECTIONS	3,386	35,125	3,409	2,259	0	2,051	356
1092 ADVERTISING	0	0	202	235	0	0	0
1103 EE_BENEFITS	0	0	144	249	0	0	0
1106 SURVERYOR	283	37	791	352	0	0	148
1107 REFUNDS	0	0	239	162	0	0	0
2008 DA SRVP/GRT	0	0	0	0	0	0	0
20131 JUD DIST	36,397	0	2,908	1,203	0	0	0
20132 SUP CRT	16,790	0	0	0	0	0	0
20133 CRT FAC	1,150	0	0	0	0	0	0
2014 GRAND JURY	0	0	1,534	1,555	0	1,172	0
2016 DIST ATTNY	0	9,491	10,531	6,558	0	152	7,923
20161 DA WEL/INV	0	0	81	0	0	0	1
20162 DA IND/GAM 2258	0	0	61	0	0	0	0
2017 CHILD SUPP 00125	0	0	7,850	2,450	0	4,503	6,447
2018 LAW LIBRARY	1,982	0	9	0	0	0	0
2019 PUBL DEFEND	0	0	1,390	1,145	0	307	0
2020 COMMUNICTNS	2,934	24,132	6,979	1,819	0	0	2,772
2021 SHERIFF	21,545	225,133	35,294	13,276	0	16,495	25,218
20211 SO BAILIFF	0	0	1,946	367	0	0	371
20212 SO IND/GAM 2339	0	0	1,299	367	0	0	296
2031 JAIL	63,270	11,560	18,081	7,012	0	5,089	6,193
2033 JUV FAC	0	0	754	470	0	0	0
2035 PROBATION	23,403	4,710	18,098	5,765	0	17,586	14,867

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
20351 PROB IND/GM 2526	0	0	377	0	0	0	110
20352 LOCAL COMM	0	0	5,664	3,242	0	0	519
20353 COMM CORRTN	0	0	2,380	1,980	0	0	222
2036 VICTIM WITN	0	0	2,361	602	0	0	268
20363 YOUTH OFFEND GNT	0	0	1,665	880	0	0	148
2050 FLD WTR CON	0	0	348	205	0	0	0
2059 AG ADM SERV	0	963	4,967	2,259	0	0	5,804
2060 AG COMM	55	33,726	6,681	2,641	0	10,752	2,072
2061 WTR MGT	0	38	283	308	0	253	0
2070 CLERK/RECOR	11,738	7,155	6,941	1,555	0	18,430	4,785
2071 CORONER	637	1,019	2,298	2,024	0	0	148
2076 PLANN/BLDG	1,876	1,175	5,141	2,333	0	36,854	2,409
2077 ANIMAL CTRL	687	575	3,051	2,934	0	2,390	3,089
2080 TRAPPER	0	0	60	14	0	0	0
2081 OES	780	19,796	1,501	1,203	0	0	161
20811 HOME SECUR	0	0	60	73	0	0	0
2083 PUBLIC ADMN	395	3	231	191	0	0	4
4010 BH ADMIN SV 106	0	0	8,063	1,423	0	29,235	16,057
4011 SUBST ABUSE 106	0	0	6,588	4,694	0	135	601
4012 HEALTH 108	54	0	14,932	6,528	0	9,304	9,115
4013 MNTH HLTH 106	0	0	47,186	22,386	0	3,044	19,813
40131 MH SERV FND 2936	0	0	6,241	2,685	0	33	0
40132 MHSA EDUC & TRAIN	0	0	160	191	0	0	0
40133 MHSA 2940	0	0	176	59	0	0	0
40134 MHSA 2942	0	0	216	176	0	0	0
40135 MHSA 2941	0	0	55	14	0	0	0
40136 MHSA 2943	0	0	80	103	0	0	0
4015 AIR POLLUT 130	0	5,523	3,130	1,511	0	1,519	621
4019 ENVIR HLTH 108	0	0	4,865	3,271	0	642	7,873
4023 AMBULANCE 108	37	0	654	1,188	0	0	0
5010 DHHS ADMIN 108	0	0	9,470	4,240	0	33,092	12,456
5011 WELFARE 108	0	0	46,334	12,425	0	66,286	5,726
5032 INDG BURIAL	0	0	50	59	0	0	0
5033 SR NUTRITON 108	0	0	1,203	1,042	0	764	99
5041 JUV CRT WRD	0	0	278	513	0	0	0
5051 VET SERV	0	427	939	529	0	971	148
5061 SR CITIZENS	0	561	221	176	0	0	0
6012 SUPT OF SCH	0	3	45	0	0	0	0

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
6021 LIBRARY	28,392	15,645	13,482	6,029	0	3,042	19,521
6022 ADULT LIT	718	422	225	352	0	0	0
6023 FAMILY LIT	0	0	0	0	0	0	0
6031 AG EXTENS	211	344	2,826	1,585	0	0	0
7032 COL VET	1,185	270	188	337	0	0	445
7033 MAX VET	1,488	219	280	352	0	0	0
7034 PRIN VET	339	72	0	0	0	0	0
7035 WMS VET	682	100	278	543	0	0	0
110 PUBLIC WORKS 3010	5,020	0	50,630	14,450	0	32,106	33,779
121 BLDG FUND 1080	0	0	552	103	0	0	0
151 FISH/GAME 2078	0	0	222	205	0	0	0
154 PARK REC 7011	0	0	130	117	0	4,319	0
156 MIGRANT HSE 1075	7,276	0	5,716	3,403	0	5,051	1,047
447 SOLID WASTE 4000	297	0	3,957	1,394	0	1,506	1,431
465 LOCAL TRNSP 4020	0	0	1,145	132	0	0	0
468 AIRPORT 4001	0	0	2,510	1,702	0	1,812	125
491 LOC TRAN PL 4022	0	0	610	426	0	0	0
493 TRANSIT AGN 4002	0	0	10,936	3,110	0	4,998	7,114
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	920	778	0	0	0
878 IHSS PUB AU 7526	0	0	536	2,259	0	534	471
OUTSIDE AGENCIES	14,645	0	68,858	40,574	0	8,563	0
Direct Billings	0	0	26,254	0	0	9,175	0
Unallocated	0	0	475,600	69,777	0	98,390	0
Total	0	0	0	0	(21,120)	0	0

COLUSA COUNTY
Detail Of Allocated Costs

Department	1073 MAINTENANCE 8.5	1074 CUSTODIAN 9.5	1101 INSURANCE 10.5	1108 IT 11.5	201 CNTRL SERV 12.5	Total Plan Allocated
BUILDING USE	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0
1021 AUDITOR	15,959	13,404	(1,502)	16,813	9,474	0
1022 TREASURER	4,424	7,614	(1,656)	6,349	8,664	0
1026 REV/RECOVER	2,148	6,242	(276)	861	871	0
1031 CNTY CNSL	19,091	8,840	(7,149)	10,433	935	0
1040 PERSONNEL	5,444	4,092	(481)	4,220	6,117	0
1073 MAINTENANCE	(467,700)	9,356	(4,307)	4,594	298	0
1074 CUSTODIAN	2,808	(357,961)	(636)	3,126	119	0
1101 INSURANCE	4,654	1,002	247,365	2,259	578	0
1108 IT	5,476	7,957	(429)	(370,780)	1,671	0
201 CNTRL SERV	3,033	9,419	(361)	2,941	(151,169)	0
1011 BRD OF SUPV	8,970	15,353	(4,281)	7,139	4,418	55,656
1012 CAO	5,871	3,434	0	2,331	15,301	36,553
1023 ASSESSOR	14,338	14,877	(3,278)	7,741	7,345	97,153
1051 ELECTIONS	1,828	5,077	(2,175)	2,178	3,546	57,040
1092 ADVERTISING	0	0	0	28	0	465
1103 EE_BENEFITS	0	0	0	18	0	411
1106 SURVERYOR	1,662	694	(95)	25	0	3,897
1107 REFUNDS	0	0	0	13	0	414
2008 DA SRVP/GRT	0	0	0	0	0	0
20131 JUD DIST	12,975	8,643	(1,720)	143	0	60,549
20132 SUP CRT	24,170	14,449	0	0	0	55,409
20133 CRT FAC	356	562	0	0	0	2,068
2014 GRAND JURY	0	0	0	227	378	4,866
2016 DIST ATTNY	30	14,300	(3,428)	19,556	3,378	68,491
20161 DA WEL/INV	0	0	(3,526)	7	0	(3,437)
20162 DA IND/GAM 2258	0	0	(138)	0	38	(39)
2017 CHILD SUPP 00125	922	0	(3,400)	307	4,453	23,532
2018 LAW LIBRARY	2,595	2,822	0	0	0	7,408
2019 PUBL DEFEND	0	0	(164)	133	28	2,839
2020 COMMUNICTNS	0	0	(911)	6,953	150	44,828
2021 SHERIFF	4,075	4,938	(37,614)	31,298	3,818	343,476
20211 SO BAILIFF	0	0	(241)	1,728	0	4,171
20212 SO IND/GAM 2339	0	0	(193)	1,388	0	3,157
2031 JAIL	0	0	(4,515)	13,539	1,792	122,021
2033 JUV FAC	0	0	0	35	0	1,259
2035 PROBATION	17,290	29,417	(9,673)	26,949	6,687	155,099

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	(21)	502	0	968
20352 LOCAL COMM	0	0	(350)	2,872	4,406	16,353
20353 COMM CORRTN	0	0	(291)	1,223	403	5,917
2036 VICTIM WITN	0	0	(98)	979	543	4,655
20363 YOUTH OFFEND GNT	0	0	(195)	827	1,927	5,252
2050 FLD WTR CON	0	0	0	28	0	581
2059 AG ADM SERV	0	0	(467)	3,491	176	17,193
2060 AG COMM	0	0	(1,779)	14,632	3,223	72,003
2061 WTR MGT	0	0	0	35	63	980
2070 CLERK/RECOR	16,052	22,576	(900)	11,889	4,074	104,295
2071 CORONER	0	0	(115)	914	118	7,043
2076 PLANN/BLDG	17,581	8,324	(3,879)	7,945	4,064	83,823
2077 ANIMAL CTRL	0	0	(2,903)	1,620	93	11,536
2080 TRAPPER	0	0	(216)	1	0	(141)
2081 OES	0	0	(146)	874	63	24,232
20811 HOME SECUR	0	0	0	8	100	241
2083 PUBLIC ADMN	212	757	(20)	74	0	1,847
4010 BH ADMIN SV 106	0	20,703	(12,383)	2,869	416	66,383
4011 SUBST ABUSE 106	890	8,930	(1,780)	2,085	386	22,529
4012 HEALTH 108	18,183	51	(2,195)	1,135	3,281	60,388
4013 MNTH HLTH 106	19,551	26,671	(16,440)	66,733	5,571	194,515
40131 MH SERV FND 2936	0	2,961	0	370	68	12,358
40132 MHSA EDUC & TRAIN	0	0	0	15	0	366
40133 MHSA 2940	0	0	0	4	0	239
40134 MHSA 2942	0	0	0	13	0	405
40135 MHSA 2941	0	0	0	3	0	72
40136 MHSA 2943	0	0	0	12	0	195
4015 AIR POLLUT 130	0	0	(602)	2,351	834	14,887
4019 ENVIR HLTH 108	0	0	(637)	305	1,352	17,671
4023 AMBULANCE 108	0	0	(296)	93	0	1,676
5010 DHHS ADMIN 108	0	0	(1,176)	455	809	59,346
5011 WELFARE 108	13,005	91	(28,294)	2,123	20,807	138,503
5032 INDG BURIAL	0	0	0	6	0	115
5033 SR NUTRITON 108	0	0	(244)	89	275	3,228
5041 JUV CRT WRD	0	0	0	40	118	949
5051 VET SERV	0	9,663	(180)	46	527	13,070
5061 SR CITIZENS	3,885	0	(84)	25	0	4,784
6012 SUPT OF SCH	0	12,248	(196)	0	0	12,100

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	139,669	41,165	(5,804)	24,136	7,472	292,749
6022 ADULT LIT	495	1,781	(24)	29	202	4,200
6023 FAMILY LIT	0	0	0	0	0	0
6031 AG EXTENS	0	0	(1,692)	2,448	25	6,192
7032 COL VET	4,988	0	(221)	26	0	6,773
7033 MAX VET	587	0	(413)	39	0	2,552
7034 PRIN VET	1,272	0	(4)	42	0	1,721
7035 WMS VET	327	0	(156)	0	0	1,774
110 PUBLIC WORKS 3010	32,791	12,166	(55,422)	2,947	1,371	129,838
121 BLDG FUND 1080	0	0	0	15	0	670
151 FISH/GAME 2078	0	0	0	32	592	1,051
154 PARK REC 7011	0	0	0	10	0	4,576
156 MIGRANT HSE 1075	0	0	(6,176)	1,972	3,696	21,985
447 SOLID WASTE 4000	1,745	727	(1,843)	120	0	9,334
465 LOCAL TRNSP 4020	0	0	0	11	0	1,288
468 AIRPORT 4001	0	0	(1,253)	567	3,583	9,046
491 LOC TRAN PL 4022	0	0	0	67	13	1,116
493 TRANSIT AGN 4002	0	0	(5,255)	9,576	121	30,600
496 HISTOR RCRD 7427	0	0	0	0	0	0
8051 ABUSE CRIME 2796	0	0	0	0	0	0
848 LAFCO 4060	0	0	(8)	131	0	1,821
878 IHSS PUB AU 7526	0	0	0	46	250	4,096
OUTSIDE AGENCIES	33,030	140	(1,058)	5,196	88	170,036
Direct Billings	5,318	0	0	0	0	40,747
Unallocated	0	6,515	0	23,352	0	673,634
Total	0	0	0	0	0	3,543,642

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 DEPRECITATION 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
021 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
022 TREASURER		
4.4.1 CHECK CLEARING	ACTUAL NUMBER OF CHECKS PROCESSED PER DEPT	PHYSICAL CLAIM COUNT USING VENDOR HISTORY BY DEPT
026 REV/RECOVER		
5.4.1 COLLECTOR	NUMBER OF COLLECTIONS PROCESSED PER DEPARTMENT	REVENUE AND RECOVERY DEPT COLLECTION RECORDS
031 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

Department	Allocation Basis:	Allocation Source:
040 PERSONNEL		
7.4.1 GENERAL PERSONNEL	EMPLOYEE POSITIONS SERVICED BY PESONNEL 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
073 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
074 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
101 INSURANCE		
10.4.1 INSURANCE ADMIN	ACTUAL TOTAL COST OF INSURANCE PER DEPARTMENT	INSURANCE DEPT EXPENDITURES
108 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 2013-2014 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. Since that time, 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 2013-2014, the Building costs were obtained from the Insurance Department schedule for structure coverage. Building costs were increased from the previous year for the Sheriff Building for a 911 radio center climate controlled room in the amount of $2,663 and for Jail privacy panels in the amount of $3,239.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	305,225			305,225
Total Allocated Additions:			0	0
Total To Be Allocated:	305,225	0		305,225

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

	Total	General & Admin	HALL OF RECORDS	HISTORIC COURTHOUSE	HIST CRTHS ANNEX
her Expense & Cost					
BUILDING USE	305,225	0	37,493	41,533	3,768
›partmental Totals					
Total Expenditures	305,225	0	37,493	41,533	3,768
›ductions					
Total Deductions	0	0	0	0	0
Functional Cost	305,225	0	37,493	41,533	3,768
ocation Step 1					
1st Allocation	305,225	0	37,493	41,533	3,768
ocation Step 2					
2nd Allocation	0	0	0	0	0
tal For 1000001 BUILDING USE					
Total Allocated	305,225	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
ther Expense & Cost				
BUILDING USE	10,047	64,998	82,225	65,161
epartmental Totals				
Total Expenditures	10,047	64,998	82,225	65,161
eductions				
Total Deductions	0	0	0	0
Functional Cost	10,047	64,998	82,225	65,161
location Step 1				
1st Allocation	10,047	64,998	82,225	65,161
location Step 2				
2nd Allocation	0	0	0	0
tal For 1000001 BUILDING USE				
Total Allocated	10,047	64,998	82,225	65,161

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
021 AUDITOR	1,000	11.5781	4,341		4,341		4,341
022 TREASURER	943	10.9181	4,094		4,094		4,094
026 REV/RECOVER	48	0.5557	208		208		208
074 CUSTODIAN	769	8.9036	3,338		3,338		3,338
101 INSURANCE	120	1.3894	521		521		521
108 IT	48	0.5557	208		208		208
01 CNTRL SERV	638	7.3868	2,770		2,770		2,770
011 BRD OF SUPV	1,224	14.1716	5,313		5,313		5,313
023 ASSESSOR	272	3.1492	1,181		1,181		1,181
051 ELECTIONS	780	9.0309	3,386		3,386		3,386
070 CLERK/RECOR	2,704	31.3073	11,738		11,738		11,738
083 PUBLIC ADMN	91	1.0536	395		395		395
SubTotal	8,637	100.0000	37,493		37,493		37,493
Total	8,637	100.0000	37,493		37,493		37,493

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

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

Activity - HISTORIC COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
021 AUDITOR	674	8.9331	3,710		3,710		3,710
040 PERSONNEL	540	7.1571	2,973		2,973		2,973
108 IT	100	1.3254	550		550		550
011 BRD OF SUPV	918	12.1670	5,053		5,053		5,053
012 CAO	175	2.3194	963		963		963
023 ASSESSOR	1,728	22.9026	9,512		9,512		9,512
0132 SUP CRT	3,050	40.4240	16,790		16,790		16,790
018 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 CRTHS ANNEX

eceiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
)21 AUDITOR	387	16.2947	614		614		614
108 IT	827	34.8211	1,312		1,312		1,312
)1 CNTRL SERV	436	18.3579	692		692		692
)133 CRT FAC	725	30.5263	1,150		1,150		1,150
ubTotal	2,375	100.0000	3,768		3,768		3,768
otal	2,375	100.0000	3,768		3,768		3,768

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

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

Activity - COLUSA PLAZA

ἰeceiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
031 CNTY CNSL	1,512	26.1411	2,626		2,626		2,626
106 SURVERYOR	163	2.8181	283		283		283
076 PLANN/BLDG	1,080	18.6722	1,876		1,876		1,876
10 PUBLIC WORKS 3010	2,858	49.4122	4,965		4,965		4,965
47 SOLID WASTE 4000	171	2.9564	297		297		297
ubTotal	5,784	100.0000	10,047		10,047		10,047
otal	5,784	100.0000	10,047		10,047		10,047

\llocation Basis: OCCUPIED SQUARE FEET PER DEPARTMENT
\llocation Source: ACTUAL MEASUREMENT OF DEPTS OCCUPIED SQUARE FEET

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

Activity - MUNI COURTHOUSE

eceiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
)26 REV/RECOVER	804	7.9968	5,198		5,198		5,198
)131 JUD DIST	5,630	55.9976	36,397		36,397		36,397
)35 PROBATION	3,620	36.0056	23,403		23,403		23,403
ubTotal	10,054	100.0000	64,998		64,998		64,998
otal	10,054	100.0000	64,998		64,998		64,998

llocation Basis: OCCUPIED SQUARE FEET PER DEPARTMENT
llocation 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
020 COMMUNICTNS	564	3.5680	2,934		2,934		2,934
021 SHERIFF	2,825	17.8718	14,695		14,695		14,695
031 JAIL	12,163	76.9470	63,270		63,270		63,270
071 CORONER	105	0.6643	546		546		546
081 OES	150	0.9489	780		780		780
SubTotal	15,807	100.0000	82,225		82,225		82,225
Total	15,807	100.0000	82,225		82,225		82,225

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

ӏeceiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
021 AUDITOR	10,000	0.3069	200		200		200
073 MAINTENANCE	62,472	1.9175	1,249		1,249		1,249
01 CNTRL SERV	47,365	1.4538	947		947		947
021 SHERIFF	342,510	10.5129	6,850		6,850		6,850
060 AG COMM	2,725	0.0836	55		55		55
071 CORONER	4,569	0.1402	91		91		91
077 ANIMAL CTRL	34,351	1.0544	687		687		687
012 HEALTH 108	2,724	0.0836	54		54		54
023 AMBULANCE 108	1,847	0.0567	37		37		37
021 LIBRARY	1,419,578	43.5722	28,392		28,392		28,392
022 ADULT LIT	35,907	1.1021	718		718		718
031 AG EXTENS	10,556	0.3240	211		211		211
032 COL VET	59,233	1.8181	1,185		1,185		1,185
033 MAX VET	74,396	2.2835	1,488		1,488		1,488
034 PRIN VET	16,940	0.5200	339		339		339
035 WMS VET	34,105	1.0468	682		682		682
10 PUBLIC WORKS 3010	2,725	0.0836	55		55		55
56 MIGRANT HSE 1075	363,774	11.1656	7,276		7,276		7,276
ӏUTSIDE AGENCIES	732,216	22.4745	14,645		14,645		14,645
ubTotal	3,257,993	100.0000	65,161		65,161		65,161
otal	3,257,993	100.0000	65,161		65,161		65,161

ꜛllocation Basis: BUILDING COST PER DEPT OF ALL OTHER CO BLDGS
ꜛllocation 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
021 AUDITOR	8,865	4,341	3,710	614	0	0	0
022 TREASURER	4,094	4,094	0	0	0	0	0
026 REV/RECOVER	5,406	208	0	0	0	5,198	0
031 CNTY CNSL	2,626	0	0	0	2,626	0	0
040 PERSONNEL	2,973	0	2,973	0	0	0	0
073 MAINTENANCE	1,249	0	0	0	0	0	0
074 CUSTODIAN	3,338	3,338	0	0	0	0	0
101 INSURANCE	521	521	0	0	0	0	0
108 IT	2,070	208	550	1,312	0	0	0
01 CNTRL SERV	4,409	2,770	0	692	0	0	0
011 BRD OF SUPV	10,366	5,313	5,053	0	0	0	0
012 CAO	963	0	963	0	0	0	0
023 ASSESSOR	10,693	1,181	9,512	0	0	0	0
051 ELECTIONS	3,386	3,386	0	0	0	0	0
106 SURVERYOR	283	0	0	0	283	0	0
0131 JUD DIST	36,397	0	0	0	0	36,397	0
0132 SUP CRT	16,790	0	16,790	0	0	0	0
0133 CRT FAC	1,150	0	0	1,150	0	0	0
018 LAW LIBRARY	1,982	0	1,982	0	0	0	0
020 COMMUNICTNS	2,934	0	0	0	0	0	2,934
021 SHERIFF	21,545	0	0	0	0	0	14,695
031 JAIL	63,270	0	0	0	0	0	63,270
035 PROBATION	23,403	0	0	0	0	23,403	0
060 AG COMM	55	0	0	0	0	0	0
070 CLERK/RECOR	11,738	11,738	0	0	0	0	0
071 CORONER	637	0	0	0	0	0	546
076 PLANN/BLDG	1,876	0	0	0	1,876	0	0
077 ANIMAL CTRL	687	0	0	0	0	0	0
081 OES	780	0	0	0	0	0	780
083 PUBLIC ADMN	395	395	0	0	0	0	0
012 HEALTH 108	54	0	0	0	0	0	0
023 AMBULANCE 108	37	0	0	0	0	0	0
021 LIBRARY	28,392	0	0	0	0	0	0
022 ADULT LIT	718	0	0	0	0	0	0
031 AG EXTENS	211	0	0	0	0	0	0
032 COL VET	1,185	0	0	0	0	0	0

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

Receiving Department	Total	HALL OF RECORDS	HISTORIC	HIST CRTHS ANNEX	COLUSA PLAZA	MUNI COURTHOUSE	JAIL
7033 MAX VET	1,488	0	0	0	0	0	0
7034 PRIN VET	339	0	0	0	0	0	0
7035 WMS VET	682	0	0	0	0	0	0
10 PUBLIC WORKS 3010	5,020	0	0	0	4,965	0	0
56 MIGRANT HSE 1075	7,276	0	0	0	0	0	0
47 SOLID WASTE 4000	297	0	0	0	297	0	0
OUTSIDE AGENCIES	14,645	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	305,225	37,493	41,533	3,768	10,047	64,998	82,225

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
1012 CAO	0
1023 ASSESSOR	0
1051 ELECTIONS	0
1106 SURVERYOR	0
20131 JUD DIST	0
20132 SUP CRT	0
20133 CRT FAC	0
2018 LAW LIBRARY	0
2020 COMMUNICTNS	0
2021 SHERIFF	6,850
2031 JAIL	0
2035 PROBATION	0
2060 AG COMM	55
2070 CLERK/RECOR	0
2071 CORONER	91
2076 PLANN/BLDG	0
2077 ANIMAL CTRL	687
2081 OES	0
2083 PUBLIC ADMN	0
4012 HEALTH 108	54
4023 AMBULANCE 108	37
6021 LIBRARY	28,392
6022 ADULT LIT	718
6031 AG EXTENS	211
7032 COL VET	1,185

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

Receiving Department	OTHER BUILDINGS
7033 MAX VET	1,488
7034 PRIN VET	339
7035 WMS VET	682
110 PUBLIC WORKS 3010	55
156 MIGRANT HSE 1075	7,276
447 SOLID WASTE 4000	0
OUTSIDE AGENCIES	14,645
Direct Billed	0
Total	65,161

COLUSA COUNTY
Schedule 2.1 Narrative Description of 2013-2014 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 2013-2014. 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:	468,921			468,921
Total Allocated Additions:			0	0
Total To Be Allocated:	468,921	0		468,921

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	468,921	0	2,000	29,736	148,807
Departmental Totals					
Total Expenditures	468,921	0	2,000	29,736	148,807
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	468,921	0	2,000	29,736	148,807
Allocation Step 1					
1st Allocation	468,921	0	2,000	29,736	148,807
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 1000002 EQUIPMENT USE					
Total Allocated	468,921	0	2,000	29,736	148,807

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

	OTHER EQUIP
Other Expense & Cost	
EQUIPMENT USE ALLOW	288,378
Departmental Totals	
Total Expenditures	288,378
Deductions	
Total Deductions	0
Functional Cost	288,378
Allocation Step 1	
1st Allocation	288,378
Allocation Step 2	
2nd Allocation	0
Total For 1000002 EQUIPMENT USE	
Total Allocated	288,378

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	2,000	100.0000	2,000		2,000		2,000
SubTotal	2,000	100.0000	2,000		2,000		2,000
Total	2,000	100.0000	2,000		2,000		2,000

Allocation Basis: DEPR EXPENSE PER DEPT (6 YEAR DEPR)
Allocation Source: HEAVY TRUCK DEPRECITATION 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	25,713	86.4709	25,713		25,713		25,713
4015 AIR POLLUT 130	4,023	13.5291	4,023		4,023		4,023
SubTotal	29,736	100.0000	29,736		29,736		29,736
Total	29,736	100.0000	29,736		29,736		29,736

Allocation Basis: DEPR EXPENSE PER DEPT (4 YEAR DEPR)
Allocation Source: LIGHT TRUCK DEPRECIATION SCHEDULE

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

Activity - AUTOS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2021 SHERIFF	148,807	100.0000	148,807		148,807		148,807
SubTotal	148,807	100.0000	148,807		148,807		148,807
Total	148,807	100.0000	148,807		148,807		148,807

Allocation Basis: DEPR EXPENSE PER DEPT (3 YEAR DEPR)
Allocation Source: AUTOMOBILE DEPRECIATION SCHEDULE

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

Activity - OTHER EQUIP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	3,817	1.3236	3,817		3,817		3,817
1022 TREASURER	1,613	0.5593	1,613		1,613		1,613
1026 REV/RECOVER	553	0.1918	553		553		553
1031 CNTY CNSL	2,290	0.7941	2,290		2,290		2,290
1040 PERSONNEL	1,158	0.4016	1,158		1,158		1,158
1073 MAINTENANCE	37,722	13.0807	37,722		37,722		37,722
1074 CUSTODIAN	725	0.2514	725		725		725
1108 IT	8,298	2.8775	8,298		8,298		8,298
201 CNTRL SERV	2,849	0.9879	2,849		2,849		2,849
1011 BRD OF SUPV	2,376	0.8239	2,376		2,376		2,376
1012 CAO	21	0.0073	21		21		21
1023 ASSESSOR	7,275	2.5227	7,275		7,275		7,275
1051 ELECTIONS	35,125	12.1802	35,125		35,125		35,125
1106 SURVERYOR	37	0.0128	37		37		37
2016 DIST ATTNY	9,491	3.2912	9,491		9,491		9,491
2020 COMMUNICTNS	24,132	8.3682	24,132		24,132		24,132
2021 SHERIFF	76,326	26.4674	76,326		76,326		76,326
2031 JAIL	11,560	4.0086	11,560		11,560		11,560
2035 PROBATION	4,710	1.6333	4,710		4,710		4,710
2059 AG ADM SERV	963	0.3339	963		963		963
2060 AG COMM	8,013	2.7786	8,013		8,013		8,013
2061 WTR MGT	38	0.0132	38		38		38
2070 CLERK/RECOR	7,155	2.4811	7,155		7,155		7,155
2071 CORONER	1,019	0.3534	1,019		1,019		1,019
2076 PLANN/BLDG	1,175	0.4075	1,175		1,175		1,175
2077 ANIMAL CTRL	575	0.1994	575		575		575
2081 OES	19,796	6.8646	19,796		19,796		19,796
2083 PUBLIC ADMN	3	0.0010	3		3		3

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
4015 AIR POLLUT 130	1,500	0.5202	1,500		1,500		1,500
5051 VET SERV	427	0.1481	427		427		427
5061 SR CITIZENS	561	0.1945	561		561		561
6012 SUPT OF SCH	3	0.0010	3		3		3
6021 LIBRARY	15,645	5.4252	15,645		15,645		15,645
6022 ADULT LIT	422	0.1463	422		422		422
6031 AG EXTENS	344	0.1193	344		344		344
7032 COL VET	270	0.0936	270		270		270
7033 MAX VET	219	0.0759	219		219		219
7034 PRIN VET	72	0.0250	72		72		72
7035 WMS VET	100	0.0347	100		100		100
SubTotal	288,378	100.0000	288,378		288,378		288,378
Total	288,378	100.0000	288,378		288,378		288,378

Allocation Basis: COST OF ALL OTHER EQUIPMENT PER DEPT
Allocation Source: COUNTY INVENTORY SCHEDULE

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

Receiving Department	Total	HEAVY TRUCKS	LIGHT TRUCKS	AUTOS	OTHER EQUIP
1021 AUDITOR	3,817	0	0	0	3,817
1022 TREASURER	1,613	0	0	0	1,613
1026 REV/RECOVER	553	0	0	0	553
1031 CNTY CNSL	2,290	0	0	0	2,290
1040 PERSONNEL	1,158	0	0	0	1,158
1073 MAINTENANCE	37,722	0	0	0	37,722
1074 CUSTODIAN	2,725	2,000	0	0	725
1108 IT	8,298	0	0	0	8,298
201 CNTRL SERV	2,849	0	0	0	2,849
1011 BRD OF SUPV	2,376	0	0	0	2,376
1012 CAO	21	0	0	0	21
1023 ASSESSOR	7,275	0	0	0	7,275
1051 ELECTIONS	35,125	0	0	0	35,125
1106 SURVERYOR	37	0	0	0	37
2016 DIST ATTNY	9,491	0	0	0	9,491
2020 COMMUNICTNS	24,132	0	0	0	24,132
2021 SHERIFF	225,133	0	0	148,807	76,326
2031 JAIL	11,560	0	0	0	11,560
2035 PROBATION	4,710	0	0	0	4,710
2059 AG ADM SERV	963	0	0	0	963
2060 AG COMM	33,726	0	25,713	0	8,013
2061 WTR MGT	38	0	0	0	38
2070 CLERK/RECOR	7,155	0	0	0	7,155
2071 CORONER	1,019	0	0	0	1,019
2076 PLANN/BLDG	1,175	0	0	0	1,175
2077 ANIMAL CTRL	575	0	0	0	575
2081 OES	19,796	0	0	0	19,796
2083 PUBLIC ADMN	3	0	0	0	3
4015 AIR POLLUT 130	5,523	0	4,023	0	1,500
5051 VET SERV	427	0	0	0	427
5061 SR CITIZENS	561	0	0	0	561
6012 SUPT OF SCH	3	0	0	0	3
6021 LIBRARY	15,645	0	0	0	15,645
6022 ADULT LIT	422	0	0	0	422
6031 AG EXTENS	344	0	0	0	344
7032 COL VET	270	0	0	0	270

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

Receiving Department	Total	HEAVY TRUCKS	LIGHT TRUCKS	AUTOS	OTHER EQUIP
7033 MAX VET	219	0	0	0	219
7034 PRIN VET	72	0	0	0	72
7035 WMS VET	100	0	0	0	100
Direct Billed	0	0	0	0	0
Total	468,921	2,000	29,736	148,807	288,378

COLUSA COUNTY
Schedule 3.1 Narrative Description of 2013-2014 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 2013-2014 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 2013-2014.

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 2013-2014 fiscal year, the amount direct billed to Outside Agencies for the recoupment of Internal Auditing cost was recorded as revenue in the Auditor-Controller Dept #1021-466200 in the amount of $11,254.

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—C-IV

The DHHS—C-IV 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—C-IV function was based on the amount of time spent as recorded on employee time records and were allocated to the Welfare Department #5011.

INSURANCE ADMINISTRATION

During the 2013-2014 fiscal year, 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 2013-2014 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 2013-2014 fiscal year, which offset expenses as a cost adjustment, was as follows:

Amount	Revenue Acct	Description	Function
$11,906	#1021-466105	Property Tax Admin Costs	General Govt
$16,746	#1021-466170	Supplemental Assessment Admin	General Govt
$29,528	#1021-466175	Direct Assessment Fees	General Govt
$295	#1021-466205	Alcohol Admin Fee	General Govt
$82	#1021-466290	Workers Comp Alternate Sentencing	General Govt
$1,734	#1021-473900	General Fund Canceled Warrants	General Govt
$45	#1021-479470	Misc rev—Other Refunds	General Admin
$60,336	Total Revenue offset to expenses		

DIRECT BILLED

The amounts direct billed for the 2013-2014 fiscal year were for the reimbursement of services provided by Auditor-Controller Department personnel as follows:

Amount	Account	Reimb Description	Function
$15,000	1021-59390	#1101 Risk Mgmt Admin Services	Insurance Admin
$11,254	1021-466200	#99999 Outside Agency Audits	Internal Auditing
$26,254	Total Direct Billed		

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

$982,620	Total Fund #00101-1021--Auditor-Controller actual costs
$669,811	Total Budget 2013-2014 Actual Expenditures
$312,809	Add back Transfers and Reimbursements
$982,620	Total 2013-2014 Fund #00101-1021--Auditor-Controller Expenditures recorded in the County Budget

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	982,620			982,620
FIXED ASSETS	(4,324)			
Total Deductions:	(4,324)			(4,324)
BUILDING USE	8,865		8,865	
EQUIPMENT USE	3,817		3,817	
1021 AUDITOR		27,642	27,642	
1022 TREASURER		12,545	12,545	
1031 CNTY CNSL		19,752	19,752	
1040 PERSONNEL		17,172	17,172	
1073 MAINTENANCE		15,959	15,959	
1074 CUSTODIAN		13,404	13,404	
1101 INSURANCE		(1,502)	(1,502)	
1108 IT		16,813	16,813	
201 CNTRL SERV		9,474	9,474	
Total Allocated Additions:	12,682	131,259	143,941	143,941
#466105 PROP TX ADMIN FEE	(11,906)			
#466170 SUPPL ADMIN FEE	(16,746)			
#466175 DIRECT ASSMT FEE	(29,528)			
#466205 ADMIN CHRG-ALCOHOL	(295)			
#466290 W/C ADMIN ALT SENT	(82)			
#4793900 CANCELED WARRANTS	(1,734)			
#479910 REIMB FA	(45)			
Total Departmental Cost Adjustments:	(60,336)			(60,336)
Total To Be Allocated:	930,642	131,259		1,061,901

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

	Total	General & Admin	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT
Wages & Benefits					
SALARIES & WAGES	598,459	142,153	75,643	85,993	23,531
FRINGE BENEFITS	313,563	70,472	44,378	44,614	12,021
Other Expense & Cost					
3060 COMMUNICATIONS	3,462	3,023	0	0	0
3061 COMM-CELL	960	960	0	0	0
3090 HOUSEHOLD	0	0	0	0	0
3100 INSURANCE	3,598	3,241	0	0	0
3120 MAINT EQUIP	3,843	2,267	1,576	0	0
3121 MAINT SOFTWAR	18,046	473	10,696	4,469	0
3130 MAINT STRU	0	0	0	0	0
3140 MEDICAL,DENTAL	0	0	0	0	0
3150 MEMBERSHIPS	300	270	0	0	0
3170 OFFICE EXP	13,784	0	4,319	2,297	2,297
3171 POSTAGE	5,871	0	4,641	425	0
3180 PROF SERV	867	867	0	0	0
3190 PUBL/NOTICE	7,943	4,361	0	0	0
3200 RENTS/LEASES	2,162	1,948	0	0	0
3230 SPEC DEPT EXP	608	382	10	10	0
3231 SOFTWARE	1,053	1,053	0	0	0
3250 TRANS/TRAVEL	2,574	1,924	0	256	0
3251 EDUC/TRAVAL	1,203	1,098	0	0	0
*FIXED ASSETS	4,324	4,324	0	0	0
Departmental Totals					
Total Expenditures	982,620	238,816	141,263	138,064	37,849
Deductions					
Total Deductions	(4,324)	(4,324)	0	0	0
Cost Adjustments					
#466105 PROP TX ADMIN FEE	(11,906)	0	0	0	0
#466170 SUPPL ADMIN FEE	(16,746)	0	0	0	0
#466175 DIRECT ASSMT FEE	(29,528)	0	0	0	0
#466205 ADMIN CHRG-ALCOHOL	(295)	0	0	0	0
#466290 W/C ADMIN ALT SENT	(82)	0	0	0	0
#4793900 CANCELED WARRANTS	(1,734)	0	0	0	0
#479910 REIMB FA	(45)	(45)	0	0	0

* - Indicates Disallowed Expenditure

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

	Total	General & Admin	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT
Functional Cost	917,960	234,447	141,263	138,064	37,849
Allocation Step 1					
Inbound- All Others	12,682	3,012	1,603	1,822	499
Reallocate Admin Costs		(237,459)	39,364	44,750	12,245
Unallocated Costs	(411,212)	0	0	0	0
1st Allocation	519,430	0	182,230	184,636	50,593
Allocation Step 2					
Inbound- All Others	131,259	31,178	16,591	18,861	5,161
Reallocate Admin Costs		(31,178)	5,168	5,876	1,608
Unallocated Costs	(64,388)	0	0	0	0
2nd Allocation	66,871	0	21,759	24,737	6,769
Total For 1010210 1021 AUDITOR					
Total Allocated	586,301	0	203,989	209,373	57,362

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	11,498	23,969	3,757	8,072	223,843
FRINGE BENEFITS	5,922	11,283	2,186	3,045	119,642
Other Expense & Cost					
3060 COMMUNICATIONS	0	0	0	0	439
3061 COMM-CELL	0	0	0	0	0
3090 HOUSEHOLD	0	0	0	0	0
3100 INSURANCE	0	0	0	0	357
3120 MAINT EQUIP	0	0	0	0	0
3121 MAINT SOFTWAR	1,500	0	0	0	908
3130 MAINT STRU	0	0	0	0	0
3140 MEDICAL,DENTAL	0	0	0	0	0
3150 MEMBERSHIPS	0	0	0	0	30
3170 OFFICE EXP	2,297	2,297	0	0	277
3171 POSTAGE	30	500	0	0	275
3180 PROF SERV	0	0	0	0	0
3190 PUBL/NOTICE	0	0	0	0	3,582
3200 RENTS/LEASES	0	0	0	0	214
3230 SPEC DEPT EXP	0	0	0	0	206
3231 SOFTWARE	0	0	0	0	0
3250 TRANS/TRAVEL	0	0	0	0	394
3251 EDUC/TRAVAL	0	0	0	0	105
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	21,247	38,049	5,943	11,117	350,272
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#466105 PROP TX ADMIN FEE	0	0	0	0	(11,906)
#466170 SUPPL ADMIN FEE	0	0	0	0	(16,746)
#466175 DIRECT ASSMT FEE	0	0	0	0	(29,528)
#466205 ADMIN CHRG-ALCOHOL	0	0	0	0	(295)
#466290 W/C ADMIN ALT SENT	0	0	0	0	(82)
#4793900 CANCELED WARRANTS	0	0	0	0	(1,734)
#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	21,247	38,049	5,943	11,117	289,981
Allocation Step 1					
Inbound- All Others	244	508	80	171	4,743
Reallocate Admin Costs	5,983	12,473	1,955	4,201	116,488
Unallocated Costs	0	0	0	0	(411,212)
1st Allocation	27,474	51,030	7,978	15,489	0
Allocation Step 2					
Inbound- All Others	2,522	5,257	824	1,770	49,095
Reallocate Admin Costs	786	1,638	257	552	15,293
Unallocated Costs	0	0	0	0	(64,388)
2nd Allocation	3,308	6,895	1,081	2,322	0
Total For 1010210 1021 AUDITOR					
Total Allocated	30,782	57,925	9,059	17,811	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	2,735	9.4686	17,255		17,255		17,255
1022 TREASURER	164	0.5678	1,035		1,035	136	1,171
1026 REV/RECOVER	115	0.3981	726		726	96	822
1031 CNTY CNSL	269	0.9313	1,697		1,697	224	1,921
1040 PERSONNEL	130	0.4501	820		820	108	928
1073 MAINTENANCE	480	1.6618	3,028		3,028	399	3,427
1074 CUSTODIAN	393	1.3606	2,479		2,479	327	2,806
1101 INSURANCE	175	0.6059	1,104		1,104	146	1,250
1108 IT	103	0.3566	650		650	86	736
201 CNTRL SERV	402	1.3917	2,536		2,536	334	2,870
1011 BRD OF SUPV	287	0.9936	1,811		1,811	239	2,050
1012 CAO	52	0.1800	328		328	43	371
1023 ASSESSOR	234	0.8101	1,476		1,476	195	1,671
1051 ELECTIONS	190	0.6578	1,199		1,199	158	1,357
1092 ADVERTISING	26	0.0900	164		164	22	186
1103 EE_BENEFITS	17	0.0589	107		107	14	121
1106 SURVERYOR	24	0.0831	151		151	20	171
1107 REFUNDS	12	0.0415	76		76	10	86
20131 JUD DIST	133	0.4604	839		839	111	950
2014 GRAND JURY	211	0.7305	1,331		1,331	176	1,507
2016 DIST ATTNY	484	1.6756	3,053		3,053	403	3,456
2017 CHILD SUPP 00125	217	0.7513	1,369		1,369	181	1,550
2019 PUBL DEFEND	124	0.4293	782		782	103	885
2020 COMMUNICTNS	134	0.4639	845		845	111	956
2021 SHERIFF	1,288	4.4591	8,126		8,126	1,072	9,198
20211 SO BAILIFF	25	0.0866	158		158	21	179
20212 SO IND/GAM 2339	25	0.0866	158		158	21	179
2031 JAIL	569	1.9699	3,590		3,590	473	4,063

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

Activity - CLAIM ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2033 JUV FAC	32	0.1108	202		202	27	229
2035 PROBATION	803	2.7800	5,066		5,066	668	5,734
20352 LOCAL COMM CORRCTN 2528	455	1.5752	2,871		2,871	379	3,250
20353 COMM CORRTN PRFRM INCENT	188	0.6509	1,186		1,186	156	1,342
2036 VICTIM WITN	214	0.7409	1,350		1,350	178	1,528
20363 YOUTH OFFEND GNT	137	0.4743	864		864	114	978
2050 FLD WTR CON	26	0.0900	164		164	22	186
2059 AG ADM SERV	246	0.8517	1,552		1,552	205	1,757
2060 AG COMM	310	1.0732	1,956		1,956	258	2,214
2061 WTR MGT	32	0.1108	202		202	27	229
2070 CLERK/RECOR	195	0.6751	1,230		1,230	162	1,392
2071 CORONER	217	0.7513	1,369		1,369	181	1,550
2076 PLANN/BLDG	211	0.7305	1,331		1,331	176	1,507
2077 ANIMAL CTRL	240	0.8309	1,514		1,514	200	1,714
2080 TRAPPER	1	0.0035	6		6	1	7
2081 OES	107	0.3704	675		675	89	764
20811 HOME SECUR	8	0.0277	50		50	7	57
2083 PUBLIC ADMN	25	0.0866	158		158	21	179
4010 BH ADMIN SV 106	135	0.4674	852		852	112	964
4011 SUBST ABUSE 106	672	2.3265	4,240		4,240	559	4,799
4012 HEALTH 108	568	1.9664	3,583		3,583	473	4,056
4013 MNTH HLTH 106	2,431	8.4161	15,337		15,337	2,023	17,360
40131 MH SERV FND 2936	344	1.1909	2,170		2,170	286	2,456
40132 MHSA EDUC & TRAIN 2939	14	0.0485	88		88	12	100
40133 MHSA 2940	4	0.0138	25		25	3	28
40134 MHSA 2942	12	0.0415	76		76	10	86
40135 MHSA 2941	3	0.0104	19		19	2	21
40136 MHSA 2943	11	0.0381	69		69	9	78

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

Activity - CLAIM ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
4015 AIR POLLUT 130	128	0.4431	808		808	107	915
4019 ENVIR HLTH 108	282	0.9763	1,779		1,779	235	2,014
4023 AMBULANCE 108	86	0.2977	543		543	72	615
5010 DHHS ADMIN 108	419	1.4506	2,643		2,643	349	2,992
5011 WELFARE 108	1,443	4.9957	9,104		9,104	1,201	10,305
5032 INDG BURIAL	6	0.0208	38		38	5	43
5033 SR NUTRITON 108	83	0.2873	524		524	69	593
5041 JUV CRT WRD	37	0.1281	233		233	31	264
5051 VET SERV	43	0.1489	271		271	36	307
5061 SR CITIZENS	24	0.0831	151		151	20	171
6021 LIBRARY	706	2.4442	4,454		4,454	587	5,041
6022 ADULT LIT	27	0.0935	170		170	22	192
6031 AG EXTENS	122	0.4224	770		770	102	872
7032 COL VET	25	0.0866	158		158	21	179
7033 MAX VET	36	0.1246	227		227	30	257
7035 WMS VET	39	0.1350	246		246	32	278
110 PUBLIC WORKS 3010	2,315	8.0145	14,605		14,605	1,926	16,531
121 BLDG FUND 1080	14	0.0485	88		88	12	100
151 FISH/GAME 2078	29	0.1004	183		183	24	207
154 PARK REC 7011	9	0.0312	57		57	7	64
156 MIGRANT HSE 1075	403	1.3952	2,542		2,542	335	2,877
447 SOLID WASTE 4000	112	0.3877	707		707	93	800
465 LOCAL TRNSP 4020	10	0.0346	63		63	8	71
468 AIRPORT 4001	211	0.7305	1,331		1,331	176	1,507
491 LOC TRAN PL 4022	62	0.2146	391		391	52	443
493 TRANSIT AGN 4002	581	2.0114	3,665		3,665	483	4,148
348 LAFCO 4060	122	0.4224	770		770	102	872
378 IHSS PUB AU 7526	43	0.1489	271		271	36	307

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

Activity - CLAIM ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OUTSIDE AGENCIES	4,809	16.6481	30,340		30,340	3,997	34,337
SubTotal	28,885	100.0000	182,230		182,230	21,759	203,989
Total	28,885	100.0000	182,230		182,230	21,759	203,989

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	2.6935	4,973		4,973		4,973
1022 TREASURER	44,629	1.0830	2,000		2,000	275	2,275
1026 REV/RECOVER	10,000	0.2427	448		448	62	510
1031 CNTY CNSL	30,000	0.7280	1,344		1,344	185	1,529
1040 PERSONNEL	30,000	0.7280	1,344		1,344	185	1,529
1073 MAINTENANCE	31,279	0.7590	1,401		1,401	193	1,594
1074 CUSTODIAN	40,353	0.9792	1,808		1,808	249	2,057
1101 INSURANCE	18,500	0.4489	829		829	114	943
1108 IT	30,500	0.7401	1,367		1,367	188	1,555
201 CNTRL SERV	20,000	0.4853	896		896	123	1,019
1011 BRD OF SUPV	50,000	1.2133	2,240		2,240	308	2,548
1012 CAO	8,200	0.1990	367		367	51	418
1023 ASSESSOR	110,000	2.6693	4,928		4,928	679	5,607
1051 ELECTIONS	29,000	0.7037	1,299		1,299	179	1,478
1106 SURVERYOR	10,000	0.2427	448		448	62	510
2016 DIST ATTNY	81,900	1.9874	3,669		3,669	505	4,174
20161 DA WEL/INV	100	0.0024	4		4	1	5
2017 CHILD SUPP 00125	90,000	2.1839	4,032		4,032	555	4,587
2020 COMMUNICTNS	100,000	2.4266	4,480		4,480	617	5,097
2021 SHERIFF	365,361	8.8658	16,370		16,370	2,254	18,624
20211 SO BAILIFF	25,000	0.6066	1,120		1,120	154	1,274
20212 SO IND/GAM 2339	20,000	0.4853	896		896	123	1,019
2031 JAIL	189,859	4.6071	8,506		8,506	1,171	9,677
2035 PROBATION	161,253	3.9130	7,225		7,225	995	8,220
20351 PROB IND/GM 2526	7,377	0.1790	331		331	46	377
20352 LOCAL COMM CORRCTN 2528	35,000	0.8493	1,568		1,568	216	1,784
20353 COMM CORRTN PRFRM INCENT	15,000	0.3640	672		672	93	765
2036 VICTIM WITN	11,000	0.2669	493		493	68	561

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
20363 YOUTH OFFEND GNT	10,000	0.2427	448		448	62	510
2059 AG ADM SERV	47,394	1.1501	2,123		2,123	292	2,415
2060 AG COMM	58,500	1.4196	2,621		2,621	361	2,982
2070 CLERK/RECOR	40,800	0.9901	1,828		1,828	252	2,080
2071 CORONER	10,000	0.2427	448		448	62	510
2076 PLANN/BLDG	48,368	1.1737	2,167		2,167	298	2,465
2077 ANIMAL CTRL	20,000	0.4853	896		896	123	1,019
2081 OES	11,150	0.2706	500		500	69	569
2083 PUBLIC ADMN	704	0.0171	32		32	4	36
4010 BH ADMIN SV 106	40,000	0.9706	1,792		1,792	247	2,039
4011 SUBST ABUSE 106	20,000	0.4853	896		896	123	1,019
4012 HEALTH 108	137,000	3.3244	6,138		6,138	845	6,983
4013 MNTH HLTH 106	430,000	10.4341	19,270		19,270	2,651	21,921
4015 AIR POLLUT 130	32,500	0.7886	1,456		1,456	200	1,656
4019 ENVIR HLTH 108	40,000	0.9706	1,792		1,792	247	2,039
5010 DHHS ADMIN 108	100,000	2.4266	4,480		4,480	617	5,097
5011 WELFARE 108	380,000	9.2211	17,025		17,025	2,344	19,369
5033 SR NUTRITON 108	6,667	0.1618	299		299	41	340
5051 VET SERV	10,000	0.2427	448		448	62	510
6021 LIBRARY	135,000	3.2759	6,048		6,048	833	6,881
6031 AG EXTENS	30,000	0.7280	1,344		1,344	185	1,529
110 PUBLIC WORKS 3010	360,000	8.7357	16,129		16,129	2,221	18,350
156 MIGRANT HSE 1075	22,606	0.5486	1,013		1,013	139	1,152
447 SOLID WASTE 4000	10,000	0.2427	448		448	62	510
468 AIRPORT 4001	5,000	0.1213	224		224	31	255
493 TRANSIT AGN 4002	110,000	2.6693	4,928		4,928	679	5,607
OUTSIDE AGENCIES	330,000	8.0078	14,785		14,785	2,036	16,821
SubTotal	4,121,000	100.0000	184,636		184,636	24,737	209,373

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

Activity - PAYROLL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	4,121,000	100.0000	184,636		184,636	24,737	209,373

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	1,933	8.2147	4,156		4,156		4,156
1022 TREASURER	1,727	7.3393	3,713		3,713	541	4,254
1026 REV/RECOVER	466	1.9804	1,002		1,002	146	1,148
1031 CNTY CNSL	94	0.3995	202		202	29	231
1040 PERSONNEL	332	1.4109	714		714	104	818
1011 BRD OF SUPV	1,368	5.8136	2,941		2,941	429	3,370
1023 ASSESSOR	15	0.0637	32		32	5	37
20131 JUD DIST	334	1.4194	718		718	105	823
2016 DIST ATTNY	311	1.3217	669		669	97	766
2017 CHILD SUPP 00125	345	1.4662	742		742	108	850
2021 SHERIFF	103	0.4377	221		221	32	253
2035 PROBATION	645	2.7411	1,387		1,387	202	1,589
2059 AG ADM SERV	26	0.1105	56		56	8	64
2070 CLERK/RECOR	1,108	4.7087	2,382		2,382	347	2,729
2077 ANIMAL CTRL	15	0.0637	32		32	5	37
4010 BH ADMIN SV 106	1,541	6.5488	3,313		3,313	483	3,796
4012 HEALTH 108	668	2.8388	1,436		1,436	209	1,645
4019 ENVIR HLTH 108	10	0.0425	22		22	3	25
5011 WELFARE 108	199	0.8457	428		428	62	490
110 PUBLIC WORKS 3010	15	0.0637	32		32	5	37
465 LOCAL TRNSP 4020	249	1.0582	535		535	78	613
493 TRANSIT AGN 4002	275	1.1687	591		591	86	677
OUTSIDE AGENCIES	11,752	49.9425	25,269	-11,254	14,015	3,685	17,700
SubTotal	23,531	100.0000	50,593	-11,254	39,339	6,769	46,108
Direct Billed				11,254	11,254		11,254
Total	23,531	100.0000	50,593		50,593	6,769	57,362

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

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

Allocation Source: AUDITOR DEPT EMPLOYEE TIME RECORDS

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

Activity - COST PLAN PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	978,296	1.5632	429		429		429
1022 TREASURER	453,438	0.7245	199		199	24	223
1026 REV/RECOVER	90,143	0.1440	40		40	5	45
1031 CNTY CNSL	603,281	0.9640	265		265	32	297
1040 PERSONNEL	298,611	0.4771	131		131	16	147
1073 MAINTENANCE	406,736	0.6499	179		179	22	201
1074 CUSTODIAN	317,951	0.5081	140		140	17	157
1101 INSURANCE	214,157	0.3422	94		94	11	105
1108 IT	344,611	0.5507	151		151	19	170
201 CNTRL SERV	535,139	0.8551	235		235	29	264
1011 BRD OF SUPV	726,435	1.1608	319		319	39	358
1012 CAO	235,665	0.3766	103		103	13	116
1023 ASSESSOR	1,013,175	1.6189	445		445	54	499
1051 ELECTIONS	394,281	0.6300	173		173	21	194
1092 ADVERTISING	10,950	0.0175	5		5	1	6
1103 EE_BENEFITS	14,874	0.0238	7		7	1	8
1106 SURVERYOR	75,095	0.1200	33		33	4	37
1107 REFUNDS	104,815	0.1675	46		46	6	52
20131 JUD DIST	778,767	1.2444	342		342	42	384
2014 GRAND JURY	18,732	0.0299	8		8	1	9
2016 DIST ATTNY	1,465,276	2.3414	643		643	79	722
20161 DA WEL/INV	51,498	0.0823	23		23	3	26
20162 DA IND/GAM 2258	41,886	0.0669	18		18	2	20
2017 CHILD SUPP 00125	591,814	0.9457	260		260	32	292
2018 LAW LIBRARY	6,038	0.0096	3		3		3
2019 PUBL DEFEND	347,094	0.5546	152		152	19	171
2020 COMMUNICTNS	635,278	1.0151	279		279	34	313
2021 SHERIFF	4,954,607	7.9169	2,175		2,175	266	2,441

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

Activity - COST PLAN PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
20211 SO BAILIFF	338,493	0.5409	149		149	18	167
20212 SO IND/GAM 2339	69,235	0.1106	30		30	4	34
2031 JAIL	2,979,150	4.7604	1,308		1,308	160	1,468
2033 JUV FAC	360,374	0.5758	158		158	19	177
2035 PROBATION	1,753,736	2.8023	770		770	94	864
20352 LOCAL COMM CORRCTN 2528	433,336	0.6924	190		190	23	213
20353 COMM CORRTN PRFRM INCENT	187,658	0.2999	82		82	10	92
2036 VICTIM WITN	186,232	0.2976	82		82	10	92
20363 YOUTH OFFEND GNT	121,566	0.1942	53		53	7	60
2050 FLD WTR CON	111,373	0.1780	49		49	6	55
2059 AG ADM SERV	502,014	0.8022	220		220	27	247
2060 AG COMM	1,019,309	1.6287	447		447	55	502
2061 WTR MGT	37,220	0.0595	16		16	2	18
2070 CLERK/RECOR	508,118	0.8119	223		223	27	250
2071 CORONER	163,060	0.2606	72		72	9	81
2076 PLANN/BLDG	802,829	1.2828	352		352	43	395
2077 ANIMAL CTRL	193,014	0.3084	85		85	10	95
2080 TRAPPER	36,256	0.0579	16		16	2	18
2081 OES	115,310	0.1843	51		51	6	57
20811 HOME SECUR	2,731	0.0044	1		1		1
2083 PUBLIC ADMN	10,759	0.0172	5		5	1	6
4010 BH ADMIN SV 106	867,410	1.3860	381		381	47	428
4011 SUBST ABUSE 106	528,203	0.8440	232		232	28	260
4012 HEALTH 108	1,543,135	2.4658	677		677	83	760
4013 MNTH HLTH 106	5,425,673	8.6696	2,382		2,382	291	2,673
40131 MH SERV FND 2936	2,597,757	4.1509	1,140		1,140	139	1,279
40132 MHSA EDUC & TRAIN 2939	41,213	0.0659	18		18	2	20
40133 MHSA 2940	101,442	0.1621	45		45	5	50

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
0134 MHSA 2942	89,562	0.1431	39		39	5	44
0135 MHSA 2941	23,094	0.0369	10		10	1	11
0136 MHSA 2943	1,485	0.0024	1		1		1
015 AIR POLLUT 130	383,285	0.6124	168		168	21	189
019 ENVIR HLTH 108	540,744	0.8641	237		237	29	266
023 AMBULANCE 108	27,251	0.0435	12		12	1	13
010 DHHS ADMIN 108	948,229	1.5152	416		416	51	467
011 WELFARE 108	4,880,404	7.7984	2,143		2,143	262	2,405
032 INDG BURIAL	5,234	0.0084	2		2		2
033 SR NUTRITON 108	185,140	0.2958	81		81	10	91
041 JUV CRT WRD	9,576	0.0153	4		4	1	5
051 VET SERV	83,508	0.1334	37		37	4	41
061 SR CITIZENS	34,193	0.0546	15		15	2	17
012 SUPT OF SCH	30,349	0.0485	13		13	2	15
021 LIBRARY	1,070,733	1.7109	470		470	57	527
022 ADULT LIT	22,188	0.0355	10		10	1	11
031 AG EXTENS	290,898	0.4648	128		128	16	144
032 COL VET	6,291	0.0101	3		3		3
033 MAX VET	15,023	0.0240	7		7	1	8
10 PUBLIC WORKS 3010	10,783,635	17.2309	4,736		4,736	580	5,316
21 BLDG FUND 1080	309,816	0.4951	136		136	17	153
51 FISH/GAME 2078	10,085	0.0161	4		4	1	5
54 PARK REC 7011	46,242	0.0739	20		20	2	22
56 MIGRANT HSE 1075	1,157,929	1.8502	508		508	62	570
47 SOLID WASTE 4000	1,816,466	2.9025	797		797	98	895
65 LOCAL TRNSP 4020	936,047	1.4957	411		411	50	461
68 AIRPORT 4001	513,309	0.8202	225		225	28	253
91 LOC TRAN PL 4022	338,724	0.5412	149		149	18	167

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
ı93 TRANSIT AGN 4002	1,023,130	1.6349	449		449	55	504
ı48 LAFCO 4060	96,855	0.1548	43		43	5	48
ı78 IHSS PUB AU 7526	157,812	0.2522	69		69	8	77
SubTotal	62,582,486	100.0000	27,474		27,474	3,308	30,782
Total	62,582,486	100.0000	27,474		27,474	3,308	30,782

Allocation Basis: TOTAL DEPT EXPENDITURES LESS FIXED ASSETS + REIMB PROJ
Allocation Source: DEPT EXPENDITURE PRINTOUTS AT 6/30TH

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

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
021 AUDITOR	978,296	1.6254	829		829		829
022 TREASURER	453,438	0.7534	384		384	53	437
026 REV/RECOVER	90,143	0.1498	76		76	10	86
031 CNTY CNSL	603,281	1.0023	511		511	70	581
040 PERSONNEL	298,611	0.4961	253		253	35	288
073 MAINTENANCE	406,736	0.6758	345		345	47	392
074 CUSTODIAN	317,951	0.5283	270		270	37	307
101 INSURANCE	214,157	0.3558	182		182	25	207
108 IT	344,611	0.5726	292		292	40	332
01 CNTRL SERV	535,139	0.8891	454		454	62	516
011 BRD OF SUPV	726,435	1.2069	616		616	85	701
012 CAO	235,665	0.3916	200		200	27	227
023 ASSESSOR	1,013,175	1.6834	859		859	118	977
051 ELECTIONS	394,281	0.6551	334		334	46	380
092 ADVERTISING	10,950	0.0182	9		9	1	10
103 EE_BENEFITS	14,874	0.0247	13		13	2	15
106 SURVERYOR	75,095	0.1248	64		64	9	73
107 REFUNDS	104,815	0.1741	89		89	12	101
0131 JUD DIST	778,767	1.2939	660		660	91	751
014 GRAND JURY	18,732	0.0311	16		16	2	18
016 DIST ATTNY	1,465,276	2.4345	1,242		1,242	171	1,413
0161 DA WEL/INV	51,498	0.0856	44		44	6	50
0162 DA IND/GAM 2258	41,886	0.0696	36		36	5	41
017 CHILD SUPP 00125	591,814	0.9833	502		502	69	571
018 LAW LIBRARY	6,038	0.0100	5		5	1	6
019 PUBL DEFEND	347,094	0.5767	294		294	40	334
020 COMMUNICTNS	635,278	1.0555	539		539	74	613
021 SHERIFF	4,954,607	8.2319	4,201		4,201	577	4,778

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

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
20211 SO BAILIFF	338,493	0.5624	287		287	39	326
20212 SO IND/GAM 2339	69,235	0.1150	59		59	8	67
2031 JAIL	2,979,150	4.9498	2,526		2,526	347	2,873
2033 JUV FAC	360,374	0.5988	306		306	42	348
2035 PROBATION	1,753,736	2.9138	1,487		1,487	204	1,691
20352 LOCAL COMM CORRCTN 2528	433,336	0.7200	367		367	50	417
20353 COMM CORRTN PRFRM INCENT	187,658	0.3118	159		159	22	181
2036 VICTIM WITN	186,232	0.3094	158		158	22	180
20363 YOUTH OFFEND GNT	121,566	0.2020	103		103	14	117
2050 FLD WTR CON	111,373	0.1850	94		94	13	107
2059 AG ADM SERV	502,014	0.8341	426		426	58	484
2060 AG COMM	1,019,309	1.6935	864		864	119	983
2061 WTR MGT	37,220	0.0618	32		32	4	36
2070 CLERK/RECOR	508,118	0.8442	431		431	59	490
2071 CORONER	163,060	0.2709	138		138	19	157
2076 PLANN/BLDG	802,829	1.3339	681		681	93	774
2077 ANIMAL CTRL	193,014	0.3207	164		164	22	186
2080 TRAPPER	36,256	0.0602	31		31	4	35
2081 OES	115,310	0.1916	98		98	13	111
20811 HOME SECUR	2,731	0.0045	2		2		2
2083 PUBLIC ADMN	10,759	0.0179	9		9	1	10
010 BH ADMIN SV 106	867,410	1.4412	735		735	101	836
011 SUBST ABUSE 106	528,203	0.8776	448		448	62	510
012 HEALTH 108	1,543,135	2.5639	1,308		1,308	180	1,488
013 MNTH HLTH 106	5,425,673	9.0146	4,600		4,600	632	5,232
0131 MH SERV FND 2936	2,597,757	4.3161	2,203		2,203	303	2,506
0132 MHSA EDUC & TRAIN 2939	41,213	0.0685	35		35	5	40
0133 MHSA 2940	101,442	0.1685	86		86	12	98

Activity - BUDGET PREP

₹eceiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ł0134 MHSA 2942	89,562	0.1488	76		76	10	86
ł0135 MHSA 2941	23,094	0.0384	20		20	3	23
ł0136 MHSA 2943	1,485	0.0025	1		1		1
ł015 AIR POLLUT 130	383,285	0.6368	325		325	45	370
ł019 ENVIR HLTH 108	540,744	0.8984	458		458	63	521
ł023 AMBULANCE 108	27,251	0.0453	23		23	3	26
;010 DHHS ADMIN 108	948,229	1.5755	804		804	110	914
;011 WELFARE 108	4,880,404	8.1086	4,138		4,138	568	4,706
;032 INDG BURIAL	5,234	0.0087	4		4	1	5
;033 SR NUTRITON 108	185,140	0.3076	157		157	22	179
;041 JUV CRT WRD	9,576	0.0159	8		8	1	9
;051 VET SERV	83,508	0.1387	71		71	10	81
;061 SR CITIZENS	34,193	0.0568	29		29	4	33
;012 SUPT OF SCH	30,349	0.0504	26		26	4	30
;021 LIBRARY	1,070,733	1.7790	908		908	125	1,033
;022 ADULT LIT	22,188	0.0369	19		19	3	22
;031 AG EXTENS	290,898	0.4833	247		247	34	281
'032 COL VET	6,291	0.0105	5		5	1	6
'033 MAX VET	15,023	0.0250	13		13	2	15
10 PUBLIC WORKS 3010	10,783,635	17.9165	9,140		9,140	1,256	10,396
21 BLDG FUND 1080	309,816	0.5147	263		263	36	299
51 FISH/GAME 2078	10,085	0.0168	9		9	1	10
54 PARK REC 7011	46,242	0.0768	39		39	5	44
56 MIGRANT HSE 1075	1,157,929	1.9239	982		982	135	1,117
·47 SOLID WASTE 4000	1,816,466	3.0180	1,540		1,540	212	1,752
·68 AIRPORT 4001	513,309	0.8528	435		435	60	495
;78 IHSS PUB AU 7526	157,812	0.2622	134		134	18	152
;ubTotal	60,187,730	100.0000	51,030		51,030	6,895	57,925

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

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	60,187,730	100.0000	51,030		51,030	6,895	57,925

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	7,978		7,978	1,081	9,059
SubTotal	100	100.0000	7,978		7,978	1,081	9,059
Total	100	100.0000	7,978		7,978	1,081	9,059

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
101 INSURANCE	100	100.0000	15,489	-15,000	489	2,322	2,811
SubTotal	100	100.0000	15,489	-15,000	489	2,322	2,811
Direct Billed				15,000	15,000		15,000
Total	100	100.0000	15,489		15,489	2,322	17,811

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	27,642	17,255	4,973	4,156	429	829	0
1022 TREASURER	8,360	1,171	2,275	4,254	223	437	0
1026 REV/RECOVER	2,611	822	510	1,148	45	86	0
1031 CNTY CNSL	4,559	1,921	1,529	231	297	581	0
1040 PERSONNEL	3,710	928	1,529	818	147	288	0
1073 MAINTENANCE	5,614	3,427	1,594	0	201	392	0
1074 CUSTODIAN	5,327	2,806	2,057	0	157	307	0
1101 INSURANCE	5,316	1,250	943	0	105	207	0
1108 IT	2,793	736	1,555	0	170	332	0
201 CNTRL SERV	4,669	2,870	1,019	0	264	516	0
2011 BRD OF SUPV	9,027	2,050	2,548	3,370	358	701	0
2012 CAO	1,132	371	418	0	116	227	0
2023 ASSESSOR	8,791	1,671	5,607	37	499	977	0
2051 ELECTIONS	3,409	1,357	1,478	0	194	380	0
2092 ADVERTISING	202	186	0	0	6	10	0
2103 EE_BENEFITS	144	121	0	0	8	15	0
2106 SURVERYOR	791	171	510	0	37	73	0
2107 REFUNDS	239	86	0	0	52	101	0
20131 JUD DIST	2,908	950	0	823	384	751	0
2014 GRAND JURY	1,534	1,507	0	0	9	18	0
2016 DIST ATTNY	10,531	3,456	4,174	766	722	1,413	0
20161 DA WEL/INV	81	0	5	0	26	50	0
20162 DA IND/GAM 2258	61	0	0	0	20	41	0
2017 CHILD SUPP 00125	7,850	1,550	4,587	850	292	571	0
2018 LAW LIBRARY	9	0	0	0	3	6	0
2019 PUBL DEFEND	1,390	885	0	0	171	334	0
2020 COMMUNICTNS	6,979	956	5,097	0	313	613	0
2021 SHERIFF	35,294	9,198	18,624	253	2,441	4,778	0
20211 SO BAILIFF	1,946	179	1,274	0	167	326	0
20212 SO IND/GAM 2339	1,299	179	1,019	0	34	67	0
2031 JAIL	18,081	4,063	9,677	0	1,468	2,873	0
2033 JUV FAC	754	229	0	0	177	348	0
2035 PROBATION	18,098	5,734	8,220	1,589	864	1,691	0
20351 PROB IND/GM 2526	377	0	377	0	0	0	0
20352 LOCAL COMM	5,664	3,250	1,784	0	213	417	0
20353 COMM CORRTN	2,380	1,342	765	0	92	181	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
2036 VICTIM WITN	2,361	1,528	561	0	92	180	0
20363 YOUTH OFFEND GNT	1,665	978	510	0	60	117	0
2050 FLD WTR CON	348	186	0	0	55	107	0
2059 AG ADM SERV	4,967	1,757	2,415	64	247	484	0
2060 AG COMM	6,681	2,214	2,982	0	502	983	0
2061 WTR MGT	283	229	0	0	18	36	0
2070 CLERK/RECOR	6,941	1,392	2,080	2,729	250	490	0
2071 CORONER	2,298	1,550	510	0	81	157	0
2076 PLANN/BLDG	5,141	1,507	2,465	0	395	774	0
2077 ANIMAL CTRL	3,051	1,714	1,019	37	95	186	0
2080 TRAPPER	60	7	0	0	18	35	0
2081 OES	1,501	764	569	0	57	111	0
20811 HOME SECUR	60	57	0	0	1	2	0
2083 PUBLIC ADMN	231	179	36	0	6	10	0
4010 BH ADMIN SV 106	8,063	964	2,039	3,796	428	836	0
4011 SUBST ABUSE 106	6,588	4,799	1,019	0	260	510	0
4012 HEALTH 108	14,932	4,056	6,983	1,645	760	1,488	0
4013 MNTH HLTH 106	47,186	17,360	21,921	0	2,673	5,232	0
40131 MH SERV FND 2936	6,241	2,456	0	0	1,279	2,506	0
40132 MHSA EDUC & TRAIN	160	100	0	0	20	40	0
40133 MHSA 2940	176	28	0	0	50	98	0
40134 MHSA 2942	216	86	0	0	44	86	0
40135 MHSA 2941	55	21	0	0	11	23	0
40136 MHSA 2943	80	78	0	0	1	1	0
4015 AIR POLLUT 130	3,130	915	1,656	0	189	370	0
4019 ENVIR HLTH 108	4,865	2,014	2,039	25	266	521	0
4023 AMBULANCE 108	654	615	0	0	13	26	0
5010 DHHS ADMIN 108	9,470	2,992	5,097	0	467	914	0
5011 WELFARE 108	46,334	10,305	19,369	490	2,405	4,706	9,059
5032 INDG BURIAL	50	43	0	0	2	5	0
5033 SR NUTRITON 108	1,203	593	340	0	91	179	0
5041 JUV CRT WRD	278	264	0	0	5	9	0
5051 VET SERV	939	307	510	0	41	81	0
5061 SR CITIZENS	221	171	0	0	17	33	0
6012 SUPT OF SCH	45	0	0	0	15	30	0
6021 LIBRARY	13,482	5,041	6,881	0	527	1,033	0
6022 ADULT LIT	225	192	0	0	11	22	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
6031 AG EXTENS	2,826	872	1,529	0	144	281	0
7032 COL VET	188	179	0	0	3	6	0
7033 MAX VET	280	257	0	0	8	15	0
7035 WMS VET	278	278	0	0	0	0	0
110 PUBLIC WORKS 3010	50,630	16,531	18,350	37	5,316	10,396	0
121 BLDG FUND 1080	552	100	0	0	153	299	0
151 FISH/GAME 2078	222	207	0	0	5	10	0
154 PARK REC 7011	130	64	0	0	22	44	0
156 MIGRANT HSE 1075	5,716	2,877	1,152	0	570	1,117	0
447 SOLID WASTE 4000	3,957	800	510	0	895	1,752	0
465 LOCAL TRNSP 4020	1,145	71	0	613	461	0	0
468 AIRPORT 4001	2,510	1,507	255	0	253	495	0
491 LOC TRAN PL 4022	610	443	0	0	167	0	0
493 TRANSIT AGN 4002	10,936	4,148	5,607	677	504	0	0
348 LAFCO 4060	920	872	0	0	48	0	0
378 IHSS PUB AU 7526	536	307	0	0	77	152	0
OUTSIDE AGENCIES	68,858	34,337	16,821	17,700	0	0	0
Direct Billed	26,254	0	0	11,254	0	0	0
Total	586,301	203,989	209,373	57,362	30,782	57,925	9,059

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

Receiving Department	INSURANCE ADMIN
021 AUDITOR	0
022 TREASURER	0
026 REV/RECOVER	0
031 CNTY CNSL	0
040 PERSONNEL	0
073 MAINTENANCE	0
074 CUSTODIAN	0
101 INSURANCE	2,811
108 IT	0
:01 CNTRL SERV	0
011 BRD OF SUPV	0
012 CAO	0
023 ASSESSOR	0
051 ELECTIONS	0
092 ADVERTISING	0
103 EE_BENEFITS	0
106 SURVERYOR	0
107 REFUNDS	0
0131 JUD DIST	0
014 GRAND JURY	0
016 DIST ATTNY	0
0161 DA WEL/INV	0
0162 DA IND/GAM 2258	0
017 CHILD SUPP 00125	0
018 LAW LIBRARY	0
019 PUBL DEFEND	0
020 COMMUNICTNS	0
021 SHERIFF	0
0211 SO BAILIFF	0
0212 SO IND/GAM 2339	0
031 JAIL	0
033 JUV FAC	0
035 PROBATION	0
0351 PROB IND/GM 2526	0
0352 LOCAL COMM	0
0353 COMM CORRTN	0

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

Receiving Department	INSURANCE ADMIN
2036 VICTIM WITN	0
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

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

Receiving Department	INSURANCE ADMIN
5031 AG EXTENS	0
7032 COL VET	0
7033 MAX VET	0
7035 WMS VET	0
I10 PUBLIC WORKS 3010	0
I21 BLDG FUND 1080	0
I51 FISH/GAME 2078	0
I54 PARK REC 7011	0
I56 MIGRANT HSE 1075	0
I47 SOLID WASTE 4000	0
I65 LOCAL TRNSP 4020	0
I68 AIRPORT 4001	0
I91 LOC TRAN PL 4022	0
I93 TRANSIT AGN 4002	0
348 LAFCO 4060	0
378 IHSS PUB AU 7526	0
OUTSIDE AGENCIES	0
Direct Billed	15,000
Total	17,811

COLUSA COUNTY
Schedule 4.1 Narrative Description of 2013-2014 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 unreimburseable 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 2013-2014 fiscal year which offset expenses as a cost adjustment was as follows:

Amount	Revenue Acct	Description	Function
$1,120	#1022-410360	Tax Deeded Sales Ad Fee	General Govt
$17,600	#1022-410600	Penalties/Cost	General Govt
$4,358	#1022-410610	Redemption Fees	General Govt
$18,756	#1022-421100	Business License	General Govt
$15,335	#1022-466100	Assmt and Tax Collector Fees	General Govt
$0	#1022-466104	Title Search Fees	General Govt
$32,153	#1022-466105	Property Tax Admin Fees	General Govt
$102,400	#1022-466110	Treasurer's Fees	General Govt
$1,168	#1022-466114	Unsecured Tax Admin	General Govt
$1,180	#1022-466115	Installment Fees	General Govt
$240	#1022-466116	Bad Check Charge	General Govt
$194,310	Total Cost Adjustment		

DIRECT BILLED

There were no costs direct billed during the 2013-2014 fiscal year.

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

$453,833	Total Fund #00101-1022—Treasurer-Tax Collector actual costs
$278,606	Total Budget 2013-2014 Actual Expenditures
$175,229	Add back Transfers and Reimbursements
$453,835	Total 2013-2014 Fund #00101-1022—Treasurer-Tax Collector Expenditures recorded in the County Budget
$2	Difference due to rounding

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	453,833			453,833
FIXED ASSETS	(395)			
Total Deductions:	(395)			(395)
BUILDING USE	4,094		4,094	
EQUIPMENT USE	1,613		1,613	
1021 AUDITOR	7,331	1,029	8,360	
1022 TREASURER		1,706	1,706	
1031 CNTY CNSL		3,448	3,448	
1040 PERSONNEL		8,561	8,561	
1073 MAINTENANCE		4,424	4,424	
1074 CUSTODIAN		7,614	7,614	
1101 INSURANCE		(1,656)	(1,656)	
1108 IT		6,349	6,349	
201 CNTRL SERV		8,664	8,664	
Total Allocated Additions:	13,038	40,139	53,177	53,177
#410360 TAX DEEDED	(1,120)			
#410600 PENALTY/COST	(17,600)			
#410610 RDMPT FEES	(4,358)			
#421100 BUSINESS LIC	(18,756)			
#466100 TAX COLL FEE	(15,335)			
#466105 PROP TX ADM	(32,153)			
#466110 TREAS FEES	(102,400)			
466114 UNSEC TX ADM	(1,168)			
#466115 INSTALL FEE	(1,180)			
#466116 BAD CK CHARGE	(240)			
Total Departmental Cost Adjustments:	(194,310)			(194,310)
Total To Be Allocated:	272,166	40,139		312,305

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

	Total	General & Admin	CHECK CLEARING	GENERAL GOVT
'ages & Benefits				
SALARIES & WAGES	274,258	22,559	120,878	130,821
FRINGE BENEFITS	136,610	15,533	55,443	65,634
ther Expense & Cost				
53060 COMMUNICATIONS	1,181	0	623	558
53090 HOUSEHOLD	36	0	19	17
53100 INSURANCE	7,841	0	4,132	3,709
53120 MAINT-EQUIP	866	0	358	508
53121 MAINT-SOFTWARE	3,458	0	3,458	0
53130 MAINT-STRU	206	0	206	0
53150 MEMBERSHIPS	250	0	132	118
53160 BANK FEES	4,560	0	4,560	0
53170 OFFICE EXPENSE	5,891	0	1,137	4,754
53171 POSTAGE	6,447	0	200	6,247
53180 PROF/SPEC SERV	4,232	0	4,232	0
53190 PUBL & NOTICES	3,219	0	1,713	1,506
53230 SPECIAL DEPT EXP	1,599	0	0	1,599
53231 SOFTWARE	102	0	53	49
53250 TRANS & TRAVEL	2,072	0	1,228	844
53251 EDUC & TRAINING	610	0	325	285
*FIXED ASSETS	395	395	0	0
epartmental Totals				
Total Expenditures	453,833	38,487	198,697	216,649
eductions				
Total Deductions	(395)	(395)	0	0
ost Adjustments				
#410360 TAX DEEDED	(1,120)	0	0	(1,120)
#410600 PENALTY/COST	(17,600)	0	0	(17,600)
#410610 RDMPT FEES	(4,358)	0	0	(4,358)
#421100 BUSINESS LIC	(18,756)	0	0	(18,756)
#466100 TAX COLL FEE	(15,335)	0	0	(15,335)
#466105 PROP TX ADM	(32,153)	0	0	(32,153)
#466110 TREAS FEES	(102,400)	0	0	(102,400)
466114 UNSEC TX ADM	(1,168)	0	0	(1,168)
#466115 INSTALL FEE	(1,180)	0	0	(1,180)
#466116 BAD CK CHARGE	(240)	0	0	(240)

* - Indicates Disallowed Expenditure

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

	Total	General & Admin	CHECK CLEARING	GENERAL GOVT
Functional Cost	259,128	38,092	198,697	22,339
llocation Step 1				
Inbound- All Others	13,038	1,072	5,746	6,220
Reallocate Admin Costs		(39,164)	18,808	20,356
Unallocated Costs	(48,915)	0	0	(48,915)
1st Allocation	223,251	0	223,251	0
llocation Step 2				
Inbound- All Others	40,139	3,302	17,691	19,146
Reallocate Admin Costs		(3,302)	1,586	1,716
Unallocated Costs	(20,862)	0	0	(20,862)
2nd Allocation	19,277	0	19,277	0
otal For 1010220 1022 TREASURER				
Total Allocated	242,528	0	242,528	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
021 AUDITOR	934	5.6191	12,545		12,545		12,545
022 TREASURER	127	0.7640	1,706		1,706		1,706
026 REV/RECOVER	86	0.5174	1,155		1,155	107	1,262
031 CNTY CNSL	164	0.9866	2,203		2,203	203	2,406
040 PERSONNEL	80	0.4813	1,074		1,074	99	1,173
073 MAINTENANCE	209	1.2574	2,807		2,807	259	3,066
074 CUSTODIAN	88	0.5294	1,182		1,182	109	1,291
101 INSURANCE	82	0.4933	1,101		1,101	102	1,203
108 IT	68	0.4091	913		913	84	997
01 CNTRL SERV	226	1.3596	3,035		3,035	280	3,315
011 BRD OF SUPV	156	0.9385	2,095		2,095	193	2,288
012 CAO	20	0.1203	269		269	25	294
023 ASSESSOR	152	0.9145	2,042		2,042	188	2,230
051 ELECTIONS	154	0.9265	2,068		2,068	191	2,259
092 ADVERTISING	16	0.0963	215		215	20	235
103 EE_BENEFITS	17	0.1023	228		228	21	249
106 SURVERYOR	24	0.1444	322		322	30	352
107 REFUNDS	11	0.0662	148		148	14	162
0131 JUD DIST	82	0.4933	1,101		1,101	102	1,203
014 GRAND JURY	106	0.6377	1,424		1,424	131	1,555
016 DIST ATTNY	447	2.6892	6,004		6,004	554	6,558
017 CHILD SUPP 00125	167	1.0047	2,243		2,243	207	2,450
019 PUBL DEFEND	78	0.4693	1,048		1,048	97	1,145
020 COMMUNICTNS	124	0.7460	1,665		1,665	154	1,819
021 SHERIFF	905	5.4446	12,155		12,155	1,121	13,276
0211 SO BAILIFF	25	0.1504	336		336	31	367
0212 SO IND/GAM 2339	25	0.1504	336		336	31	367
031 JAIL	478	2.8757	6,420		6,420	592	7,012

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
2033 JUV FAC	32	0.1925	430		430	40	470
2035 PROBATION	393	2.3643	5,278		5,278	487	5,765
20352 LOCAL COMM CORRCTN 2528	221	1.3296	2,968		2,968	274	3,242
20353 COMM CORRTN PRFRM INCENT	135	0.8122	1,813		1,813	167	1,980
2036 VICTIM WITN	41	0.2467	551		551	51	602
20363 YOUTH OFFEND GNT	60	0.3610	806		806	74	880
2050 FLD WTR CON	14	0.0842	188		188	17	205
2059 AG ADM SERV	154	0.9265	2,068		2,068	191	2,259
2060 AG COMM	180	1.0829	2,418		2,418	223	2,641
2061 WTR MGT	21	0.1263	282		282	26	308
2070 CLERK/RECOR	106	0.6377	1,424		1,424	131	1,555
2071 CORONER	138	0.8302	1,853		1,853	171	2,024
2076 PLANN/BLDG	159	0.9566	2,136		2,136	197	2,333
2077 ANIMAL CTRL	200	1.2032	2,686		2,686	248	2,934
2080 TRAPPER	1	0.0060	13		13	1	14
2081 OES	82	0.4933	1,101		1,101	102	1,203
20811 HOME SECUR	5	0.0301	67		67	6	73
2083 PUBLIC ADMN	13	0.0782	175		175	16	191
3010 BH ADMIN SV 106	97	0.5836	1,303		1,303	120	1,423
3011 SUBST ABUSE 106	320	1.9252	4,298		4,298	396	4,694
3012 HEALTH 108	445	2.6772	5,977		5,977	551	6,528
3013 MNTH HLTH 106	1,526	9.1806	20,496		20,496	1,890	22,386
30131 MH SERV FND 2936	183	1.1010	2,458		2,458	227	2,685
30132 MHSA EDUC & TRAIN 2939	13	0.0782	175		175	16	191
30133 MHSA 2940	4	0.0241	54		54	5	59
30134 MHSA 2942	12	0.0722	161		161	15	176
30135 MHSA 2941	1	0.0060	13		13	1	14
30136 MHSA 2943	7	0.0421	94		94	9	103

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
015 AIR POLLUT 130	103	0.6197	1,383		1,383	128	1,511
019 ENVIR HLTH 108	223	1.3416	2,995		2,995	276	3,271
023 AMBULANCE 108	81	0.4873	1,088		1,088	100	1,188
010 DHHS ADMIN 108	289	1.7387	3,882		3,882	358	4,240
011 WELFARE 108	847	5.0957	11,376		11,376	1,049	12,425
032 INDG BURIAL	4	0.0241	54		54	5	59
033 SR NUTRITON 108	71	0.4271	954		954	88	1,042
041 JUV CRT WRD	35	0.2106	470		470	43	513
051 VET SERV	36	0.2166	484		484	45	529
061 SR CITIZENS	12	0.0722	161		161	15	176
021 LIBRARY	411	2.4726	5,520		5,520	509	6,029
022 ADULT LIT	24	0.1444	322		322	30	352
031 AG EXTENS	108	0.6497	1,451		1,451	134	1,585
032 COL VET	23	0.1384	309		309	28	337
033 MAX VET	24	0.1444	322		322	30	352
035 WMS VET	37	0.2226	497		497	46	543
10 PUBLIC WORKS 3010	985	5.9259	13,230		13,230	1,220	14,450
21 BLDG FUND 1080	7	0.0421	94		94	9	103
51 FISH/GAME 2078	14	0.0842	188		188	17	205
54 PARK REC 7011	8	0.0481	107		107	10	117
56 MIGRANT HSE 1075	232	1.3957	3,116		3,116	287	3,403
47 SOLID WASTE 4000	95	0.5715	1,276		1,276	118	1,394
35 LOCAL TRNSP 4020	9	0.0541	121		121	11	132
38 AIRPORT 4001	116	0.6979	1,558		1,558	144	1,702
91 LOC TRAN PL 4022	29	0.1745	390		390	36	426
93 TRANSIT AGN 4002	212	1.2754	2,847		2,847	263	3,110
48 LAFCO 4060	53	0.3189	712		712	66	778
78 IHSS PUB AU 7526	154	0.9265	2,068		2,068	191	2,259

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

Activity - CHECK CLEARING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OUTSIDE AGENCIES	2,766	16.6403	37,150		37,150	3,424	40,574
SubTotal	16,622	100.0000	223,251		223,251	19,277	242,528
Total	16,622	100.0000	223,251		223,251	19,277	242,528

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	12,545	12,545
1022 TREASURER	1,706	1,706
1026 REV/RECOVER	1,262	1,262
1031 CNTY CNSL	2,406	2,406
1040 PERSONNEL	1,173	1,173
1073 MAINTENANCE	3,066	3,066
1074 CUSTODIAN	1,291	1,291
1101 INSURANCE	1,203	1,203
1108 IT	997	997
201 CNTRL SERV	3,315	3,315
1011 BRD OF SUPV	2,288	2,288
1012 CAO	294	294
1023 ASSESSOR	2,230	2,230
1051 ELECTIONS	2,259	2,259
1092 ADVERTISING	235	235
1103 EE_BENEFITS	249	249
1106 SURVERYOR	352	352
1107 REFUNDS	162	162
20131 JUD DIST	1,203	1,203
2014 GRAND JURY	1,555	1,555
2016 DIST ATTNY	6,558	6,558
2017 CHILD SUPP 00125	2,450	2,450
2019 PUBL DEFEND	1,145	1,145
2020 COMMUNICTNS	1,819	1,819
2021 SHERIFF	13,276	13,276
20211 SO BAILIFF	367	367
20212 SO IND/GAM 2339	367	367
2031 JAIL	7,012	7,012
2033 JUV FAC	470	470
2035 PROBATION	5,765	5,765
20352 LOCAL COMM	3,242	3,242
20353 COMM CORRTN	1,980	1,980
2036 VICTIM WITN	602	602
20363 YOUTH OFFEND GNT	880	880
2050 FLD WTR CON	205	205
2059 AG ADM SERV	2,259	2,259

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

Receiving Department	Total	CHECK CLEARING
2060 AG COMM	2,641	2,641
2061 WTR MGT	308	308
2070 CLERK/RECOR	1,555	1,555
2071 CORONER	2,024	2,024
2076 PLANN/BLDG	2,333	2,333
2077 ANIMAL CTRL	2,934	2,934
2080 TRAPPER	14	14
2081 OES	1,203	1,203
20811 HOME SECUR	73	73
2083 PUBLIC ADMN	191	191
4010 BH ADMIN SV 106	1,423	1,423
4011 SUBST ABUSE 106	4,694	4,694
4012 HEALTH 108	6,528	6,528
4013 MNTH HLTH 106	22,386	22,386
40131 MH SERV FND 2936	2,685	2,685
40132 MHSA EDUC & TRAIN	191	191
40133 MHSA 2940	59	59
40134 MHSA 2942	176	176
40135 MHSA 2941	14	14
40136 MHSA 2943	103	103
4015 AIR POLLUT 130	1,511	1,511
4019 ENVIR HLTH 108	3,271	3,271
4023 AMBULANCE 108	1,188	1,188
5010 DHHS ADMIN 108	4,240	4,240
5011 WELFARE 108	12,425	12,425
5032 INDG BURIAL	59	59
5033 SR NUTRITON 108	1,042	1,042
5041 JUV CRT WRD	513	513
5051 VET SERV	529	529
5061 SR CITIZENS	176	176
6021 LIBRARY	6,029	6,029
6022 ADULT LIT	352	352
6031 AG EXTENS	1,585	1,585
7032 COL VET	337	337
7033 MAX VET	352	352
7035 WMS VET	543	543
10 PUBLIC WORKS 3010	14,450	14,450

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

Receiving Department	Total	CHECK CLEARING
121 BLDG FUND 1080	103	103
151 FISH/GAME 2078	205	205
154 PARK REC 7011	117	117
156 MIGRANT HSE 1075	3,403	3,403
447 SOLID WASTE 4000	1,394	1,394
465 LOCAL TRNSP 4020	132	132
468 AIRPORT 4001	1,702	1,702
491 LOC TRAN PL 4022	426	426
493 TRANSIT AGN 4002	3,110	3,110
848 LAFCO 4060	778	778
878 IHSS PUB AU 7526	2,259	2,259
OUTSIDE AGENCIES	40,574	40,574
Direct Billed	0	0
Total	242,528	242,528

COLUSA COUNTY
Schedule 5.1 Narrative Description of 2013-2014 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 time spent on collections made during the 2013-2014 fiscal year on behalf of various County Departments per employee time records. The costs for this department were unallowable as no time records were submitted.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING USE	5,406		5,406	
EQUIPMENT USE	553		553	
1021 AUDITOR	2,292	319	2,611	
1022 TREASURER	1,155	107	1,262	
1031 CNTY CNSL		1,300	1,300	
1040 PERSONNEL		142	142	
1073 MAINTENANCE		2,148	2,148	
1074 CUSTODIAN		6,242	6,242	
1101 INSURANCE		(276)	(276)	
1108 IT		861	861	
201 CNTRL SERV		871	871	
Total Allocated Additions:	9,406	11,714	21,120	21,120
COLLECTOR REVENUE	0			
Total Departmental Cost Adjustments:	0			0
Total To Be Allocated:	9,406	11,714		21,120

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

	Total	General & Admin	COLLECTOR
'ages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
ther Expense & Cost			
53060 COMMUNICATIONS	0	0	0
53090 HOUSEHOLD	0	0	0
53100 INSURANCE	0	0	0
53120 MAINT OF EQUIP	0	0	0
53121 MAINT OF SOFTWARE	0	0	0
53130 MAINT OF STRU	0	0	0
53140 MEDICAL,DENTAL,LAB	0	0	0
53150 MEMBERSHIPS	0	0	0
53160 MISC EXPENSE	0	0	0
53170 OFFICE EXPENSE	0	0	0
53171 POSTAGE	0	0	0
53180 PROF/SPEC SERV	0	0	0
53200 RENTS/LEASES	0	0	0
53230 SPECIAL DEPT EXP	0	0	0
53231 SOFTWARE	0	0	0
53250 TRANS/TRAV	0	0	0
53251 EDUCATION/TRAINING	0	0	0
53260 UTILITIES	0	0	0
*FIXED ASSETS	0	0	0
epartmental Totals			
Total Expenditures	0	0	0
eductions			
Total Deductions	0	0	0
ost Adjustments			
COLLECTOR REVENUE	0	0	0
Functional Cost	0	0	0

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

	Total	General & Admin	COLLECTOR
location Step 1			
Inbound- All Others	9,406	0	0
1st Allocation	9,406	0	0
location Step 2			
Inbound- All Others	11,714	0	0
2nd Allocation	11,714	0	0
otal For 1010260 1026 REV/RECOVER			
Total Allocated	21,120	0	0

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

Activity - COLLECTOR

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

Allocation Basis: NUMBER OF COLLECTIONS PROCESSED PER DEPARTMENT
Allocation Source: REVENUE AND RECOVERY DEPT COLLECTION RECORDS

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

Receiving Department	Total	COLLECTOR
Direct Billed	0	0
Total	0	0

COLUSA COUNTY
Schedule 6.1 Narrative Description of 2013-2014 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. There were no cost related to these functions during the 2013-2014 fiscal year.

NON-COUNTY LEGAL SERVICES

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

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 2013-2014 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: $7,975 Recorded in Expense Account 59390: $1,200 Total Direct Billed = $9,175

Amount	Revenue Acct	Description	Function
$3,455	#1031-466600	Public Guardian legal services reimbursement	Legal Services
$3,293	#1031-466600	Migrant Housing legal services reimbursement	Legal Services
$555	#1031-466600	Outside Agencies legal services reimbursement	Legal Services
$672	#1031-479910	Migrant Housing legal services reimbursement	Legal Services
$1,200	#1031-59390	Public Guardian legal services reimbursement	Legal Services
$9,175			

COST ADJUSTMENT

Revenue: The activity recorded in the #00101-1031 County Counsel's revenue accounts in the 2013-2014 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 $1,170.

Reimbursed Projects: The activity recorded in the County Counsel's Reimbursed Projects account #00101-1031-59390 in the 2013-2014 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 $178,290.

The total expenditure offset cost adjustment for the 2013-2014 fiscal year was $179,460.

Amount	Account #	Description	Function
$243	#1031-466600	Refund	Administration
$927	#1031-466600	Bail Bond Reimbursement	Legal Services
$178,290	#1031-59390	Non-County Legal Service Reimbursement	Non-County Legal Services
$179,460	Total Expenditure offset Cost Adjustment		

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

$608,553	Total Fund #00101-1031—County Counsel actual costs
$(31,147)	Total Budget 2013-2014 Actual Expenditures
$639,702	Add back Transfers and Reimbursements
$608,555	Total 2013-2014 Fund #00101-1031—County Counsel Expenditures recorded in the County Budget
$2	Difference due to rounding

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	608,553			608,553
FIXED ASSETS	(5,272)			
Total Deductions:	(5,272)			(5,272)
BUILDING USE	2,626		2,626	
EQUIPMENT USE	2,290		2,290	
1021 AUDITOR	4,019	540	4,559	
1022 TREASURER	2,203	203	2,406	
1040 PERSONNEL		10,230	10,230	
1073 MAINTENANCE		19,091	19,091	
1074 CUSTODIAN		8,840	8,840	
1101 INSURANCE		(7,149)	(7,149)	
1108 IT		10,433	10,433	
201 CNTRL SERV		935	935	
Total Allocated Additions:	11,138	43,123	54,261	54,261
#466600 LEGAL SERV	(243)			
#466602 BAIL BONDS	(927)			
#59390 REIMB PROJ	(178,290)			
Total Departmental Cost Adjustments:	(179,460)			(179,460)
Total To Be Allocated:	434,959	43,123		478,082

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	234,812	0	81,126	105,959	0
Other Expense & Cost					
BENEFITS	107,953	12,147	32,754	44,070	0
53060 COMMUNICATIONS	5,235	5,235	0	0	0
53100 INSURANCE	37,309	37,309	0	0	0
53120 MAINT-EQUIP	527	527	0	0	0
53130 MAINT-STRU	126	126	0	0	0
53150 MEMBERSHIPS	3,202	3,202	0	0	0
53170 OFFICE EXPENSE	11,025	11,025	0	0	0
53171 POSTAGE	522	522	0	0	0
53180 PROF SPEC SERV	193,053	12,856	0	0	0
53190 PUBL & LEGAL NOTICES	3,864	3,864	0	0	0
53200 RENTS & LEASES	1,600	1,600	0	0	0
53230 SPEC DEPT EXP	137	137	0	0	0
53231 SOFTWARE	347	347	0	0	0
53250 TRANS/TRAVEL	2,099	2,099	0	0	0
53251 EDUC & TRAIN	1,470	1,470	0	0	0
*FIXED ASSETS	5,272	5,272	0	0	0
Departmental Totals					
Total Expenditures	608,553	97,738	113,880	150,029	0
Deductions					
Total Deductions	(5,272)	(5,272)	0	0	0
Cost Adjustments					
#466600 LEGAL SERV	(243)	(243)	0	0	0
#466602 BAIL BONDS	(927)	0	0	(927)	0
#59390 REIMB PROJ	(178,290)	0	0	0	0
Functional Cost	423,821	92,223	113,880	149,102	0
Allocation Step 1					
Inbound- All Others	11,138	0	3,848	5,026	0
Reallocate Admin Costs		(92,223)	31,862	41,616	0
Unallocated Costs	(89,625)	0	0	0	0
1st Allocation	345,334	0	149,590	195,744	0

* - Indicates Disallowed Expenditure

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

	Total	General & Admin	GENERAL SERVICES	CO LEGAL SERVICE	EMPLOYEE RELATIONS
Allocation Step 2					
Inbound- All Others	43,123	0	14,899	19,459	0
Unallocated Costs	(8,765)	0	0	0	0
2nd Allocation	34,358	0	14,899	19,459	0
Total For 1010310 1031 CNTY CNSL					
Total Allocated	379,692	0	164,489	215,203	0

	CCEA UNIT	CCMC UNIT	CDSA UNIT	NON-CO LEGAL SERV	GENERAL GOVT
/ages & Benefits					
SALARIES & WAGES	0	0	0	0	47,727
ther Expense & Cost					
BENEFITS	0	0	0	0	18,982
53060 COMMUNICATIONS	0	0	0	0	0
53100 INSURANCE	0	0	0	0	0
53120 MAINT-EQUIP	0	0	0	0	0
53130 MAINT-STRU	0	0	0	0	0
53150 MEMBERSHIPS	0	0	0	0	0
53170 OFFICE EXPENSE	0	0	0	0	0
53171 POSTAGE	0	0	0	0	0
53180 PROF SPEC SERV	0	0	0	178,290	1,907
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
epartmental Totals					
Total Expenditures	0	0	0	178,290	68,616
eductions					
Total Deductions	0	0	0	0	0
ost Adjustments					
#466600 LEGAL SERV	0	0	0	0	0
#466602 BAIL BONDS	0	0	0	0	0
#59390 REIMB PROJ	0	0	0	(178,290)	0
Functional Cost	0	0	0	0	68,616
llocation Step 1					
Inbound- All Others	0	0	0	0	2,264
Reallocate Admin Costs	0	0	0	0	18,745
Unallocated Costs	0	0	0	0	(89,625)
1st Allocation	0	0	0	0	0

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

	CCEA UNIT	CCMC UNIT	CDSA UNIT	NON-CO LEGAL SERV	GENERAL GOVT
\llocation Step 2					
Inbound- All Others	0	0	0	0	8,765
Unallocated Costs	0	0	0	0	(8,765)
2nd Allocation	0	0	0	0	0
'otal For 1010310 1031 CNTY CNSL					
Total Allocated	0	0	0	0	0

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

Activity - GENERAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	8,581	5.7196	8,556		8,556		8,556
1022 TREASURER	1,498	0.9985	1,494		1,494		1,494
1026 REV/RECOVER	565	0.3766	563		563		563
1040 PERSONNEL	2,361	1.5737	2,354		2,354	252	2,606
1101 INSURANCE	510	0.3399	509		509	55	564
1108 IT	582	0.3879	580		580	62	642
201 CNTRL SERV	1,062	0.7079	1,059		1,059	114	1,173
1012 CAO	1,689	1.1258	1,684		1,684	181	1,865
1023 ASSESSOR	2,832	1.8876	2,824		2,824	303	3,127
1051 ELECTIONS	805	0.5366	803		803	86	889
2014 GRAND JURY	460	0.3066	459		459	49	508
2016 DIST ATTNY	60	0.0400	60		60	6	66
2017 CHILD SUPP 00125	1,767	1.1778	1,762		1,762	189	1,951
2019 PUBL DEFEND	120	0.0800	120		120	13	133
2021 SHERIFF	6,473	4.3145	6,454		6,454	692	7,146
2031 JAIL	1,997	1.3311	1,991		1,991	213	2,204
2035 PROBATION	6,901	4.5998	6,881		6,881	738	7,619
2060 AG COMM	4,219	2.8121	4,207		4,207	451	4,658
2061 WTR MGT	99	0.0660	99		99	11	110
2070 CLERK/RECOR	7,232	4.8204	7,211		7,211	773	7,984
2076 PLANN/BLDG	14,462	9.6395	14,420		14,420	1,546	15,966
2077 ANIMAL CTRL	938	0.6252	935		935	100	1,035
4010 BH ADMIN SV 106	11,472	7.6466	11,439		11,439	1,226	12,665
4011 SUBST ABUSE 106	53	0.0353	53		53	6	59
4012 HEALTH 108	3,651	2.4335	3,640		3,640	390	4,030
4013 MNTH HLTH 106	1,194	0.7959	1,191		1,191	128	1,319
40131 MH SERV FND 2936	13	0.0087	13		13	1	14
4015 AIR POLLUT 130	596	0.3973	594		594	64	658

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

Activity - GENERAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
4019 ENVIR HLTH 108	252	0.1680	251		251	27	278
5010 DHHS ADMIN 108	12,986	8.6557	12,948		12,948	1,388	14,336
5011 WELFARE 108	27,841	18.5571	27,757		27,757	2,975	30,732
5033 SR NUTRITON 108	300	0.2000	299		299	32	331
5051 VET SERV	381	0.2540	380		380	41	421
5021 LIBRARY	1,193	0.7952	1,190		1,190	128	1,318
10 PUBLIC WORKS 3010	12,599	8.3978	12,562		12,562	1,347	13,909
54 PARK REC 7011	1,695	1.1298	1,690		1,690	181	1,871
56 MIGRANT HSE 1075	3,538	2.3582	3,528		3,528	378	3,906
47 SOLID WASTE 4000	591	0.3939	589		589	63	652
68 AIRPORT 4001	711	0.4739	709		709	76	785
93 TRANSIT AGN 4002	1,961	1.3071	1,955		1,955	210	2,165
78 IHSS PUB AU 7526	210	0.1400	209		209	22	231
OUTSIDE AGENCIES	3,578	2.3849	3,568		3,568	382	3,950
SubTotal	150,028	100.0000	149,590		149,590	14,899	164,489
Total	150,028	100.0000	149,590		149,590	14,899	164,489

Allocation Basis: PERCENT OF LEGAL SERV TIME PER DEPT
Allocation Source: COUNTY COUNSEL TIME RECORDS

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

Activity - CO LEGAL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	- Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	8,581	5.7196	11,196		11,196		11,196
1022 TREASURER	1,498	0.9985	1,954		1,954		1,954
1026 REV/RECOVER	565	0.3766	737		737		737
1040 PERSONNEL	2,361	1.5737	3,080		3,080	330	3,410
1101 INSURANCE	510	0.3399	665		665	71	736
1108 IT	582	0.3879	759		759	81	840
201 CNTRL SERV	1,062	0.7079	1,386		1,386	148	1,534
1012 CAO	1,689	1.1258	2,204		2,204	236	2,440
1023 ASSESSOR	2,832	1.8876	3,695		3,695	395	4,090
1051 ELECTIONS	805	0.5366	1,050		1,050	112	1,162
2014 GRAND JURY	460	0.3066	600		600	64	664
2016 DIST ATTNY	60	0.0400	78		78	8	86
2017 CHILD SUPP 00125	1,767	1.1778	2,305		2,305	247	2,552
2019 PUBL DEFEND	120	0.0800	157		157	17	174
2021 SHERIFF	6,473	4.3145	8,445		8,445	904	9,349
2031 JAIL	1,997	1.3311	2,606		2,606	279	2,885
2035 PROBATION	6,901	4.5998	9,004		9,004	963	9,967
2060 AG COMM	4,219	2.8121	5,505		5,505	589	6,094
2061 WTR MGT	99	0.0660	129		129	14	143
2070 CLERK/RECOR	7,232	4.8204	9,436		9,436	1,010	10,446
2076 PLANN/BLDG	14,462	9.6395	18,869		18,869	2,019	20,888
2077 ANIMAL CTRL	938	0.6252	1,224		1,224	131	1,355
4010 BH ADMIN SV 106	11,472	7.6466	14,968		14,968	1,602	16,570
4011 SUBST ABUSE 106	53	0.0353	69		69	7	76
4012 HEALTH 108	3,651	2.4335	4,764		4,764	510	5,274
4013 MNTH HLTH 106	1,194	0.7959	1,558		1,558	167	1,725
40131 MH SERV FND 2936	13	0.0087	17		17	2	19
4015 AIR POLLUT 130	596	0.3973	778		778	83	861

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

Activity - CO LEGAL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
4019 ENVIR HLTH 108	252	0.1680	329		329	35	364
5010 DHHS ADMIN 108	12,986	8.6557	16,943		16,943	1,813	18,756
5011 WELFARE 108	27,841	18.5571	36,324	-4,655	31,669	3,885	35,554
5033 SR NUTRITON 108	300	0.2000	391		391	42	433
5051 VET SERV	381	0.2540	497		497	53	550
6021 LIBRARY	1,193	0.7952	1,557		1,557	167	1,724
110 PUBLIC WORKS 3010	12,599	8.3978	16,438		16,438	1,759	18,197
154 PARK REC 7011	1,695	1.1298	2,211		2,211	237	2,448
156 MIGRANT HSE 1075	3,538	2.3582	4,616	-3,965	651	494	1,145
147 SOLID WASTE 4000	591	0.3939	771		771	83	854
168 AIRPORT 4001	711	0.4739	928		928	99	1,027
193 TRANSIT AGN 4002	1,961	1.3071	2,559		2,559	274	2,833
178 IHSS PUB AU 7526	210	0.1400	274		274	29	303
OUTSIDE AGENCIES	3,578	2.3849	4,668	-555	4,113	500	4,613
SubTotal	150,028	100.0000	195,744	-9,175	186,569	19,459	206,028
Direct Billed				9,175	9,175		9,175
Total	150,028	100.0000	195,744		195,744	19,459	215,203

Allocation Basis: ACTUAL COST OF TIME SPENT PER DEPT FOR LEGAL SERVICES
Allocation Source: COUNTY COUNSEL DEPT TIME SHEETS

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

Activity - EMPLOYEE RELATIONS

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

Allocation Basis: NUMBER OF EMPLOYEES PER DEPT PROVIDED NEGOTIATION SERVICES
Allocation Source: NUMBER OF EMPLOYEES IN CCEA,MGMT,CSDA,DDH UNITS

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

Activity - CCEA UNIT

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

Allocation Basis: ACTUAL COST OF TIME SPENT ON CCEA UNIT FOR LEGAL SERVICES
Allocation Source: COUNTY COUNSEL DEPT TIME SHEETS

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

Activity - CCMC UNIT

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

Allocation Basis: ACTUAL COST OF TIME SPENT ON CCMC UNIT FOR LEGAL SERVICES
Allocation Source: CO COUNSEL TIME RECORDS

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

Activity - CDSA UNIT

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

Allocation Basis: ACTUAL COST OF TIME SPENT ON CDSA UNIT FOR LEGAL SERVICES
Allocation Source: COUNTY COUNSEL DEPT TIME SHEETS

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

Activity - NON-CO LEGAL SERV

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

Allocation Basis: ACTUAL COST TO OUTSIDE ATTORNEYS
Allocation Source: PROFESSIONAL SERVICES EXPENDITURE RECORDS 00101-1031-53180

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

Receiving Department	Total	GENERAL SERVICES	CO LEGAL SERVICE	EMPLOYEE	CCEA UNIT	CCMC UNIT	CDSA UNIT
1021 AUDITOR	19,752	8,556	11,196	0	0	0	0
1022 TREASURER	3,448	1,494	1,954	0	0	0	0
1026 REV/RECOVER	1,300	563	737	0	0	0	0
1040 PERSONNEL	6,016	2,606	3,410	0	0	0	0
1101 INSURANCE	1,300	564	736	0	0	0	0
1108 IT	1,482	642	840	0	0	0	0
201 CNTRL SERV	2,707	1,173	1,534	0	0	0	0
1012 CAO	4,305	1,865	2,440	0	0	0	0
1023 ASSESSOR	7,217	3,127	4,090	0	0	0	0
1051 ELECTIONS	2,051	889	1,162	0	0	0	0
2014 GRAND JURY	1,172	508	664	0	0	0	0
2016 DIST ATTNY	152	66	86	0	0	0	0
2017 CHILD SUPP 00125	4,503	1,951	2,552	0	0	0	0
2019 PUBL DEFEND	307	133	174	0	0	0	0
2021 SHERIFF	16,495	7,146	9,349	0	0	0	0
2031 JAIL	5,089	2,204	2,885	0	0	0	0
2035 PROBATION	17,586	7,619	9,967	0	0	0	0
2060 AG COMM	10,752	4,658	6,094	0	0	0	0
2061 WTR MGT	253	110	143	0	0	0	0
2070 CLERK/RECOR	18,430	7,984	10,446	0	0	0	0
2076 PLANN/BLDG	36,854	15,966	20,888	0	0	0	0
2077 ANIMAL CTRL	2,390	1,035	1,355	0	0	0	0
1010 BH ADMIN SV 106	29,235	12,665	16,570	0	0	0	0
011 SUBST ABUSE 106	135	59	76	0	0	0	0
012 HEALTH 108	9,304	4,030	5,274	0	0	0	0
013 MNTH HLTH 106	3,044	1,319	1,725	0	0	0	0
0131 MH SERV FND 2936	33	14	19	0	0	0	0
015 AIR POLLUT 130	1,519	658	861	0	0	0	0
019 ENVIR HLTH 108	642	278	364	0	0	0	0
010 DHHS ADMIN 108	33,092	14,336	18,756	0	0	0	0
011 WELFARE 108	66,286	30,732	35,554	0	0	0	0
033 SR NUTRITON 108	764	331	433	0	0	0	0
051 VET SERV	971	421	550	0	0	0	0
021 LIBRARY	3,042	1,318	1,724	0	0	0	0
10 PUBLIC WORKS 3010	32,106	13,909	18,197	0	0	0	0
54 PARK REC 7011	4,319	1,871	2,448	0	0	0	0

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

Receiving Department	Total	GENERAL SERVICES	CO LEGAL SERVICE	EMPLOYEE	CCEA UNIT	CCMC UNIT	CDSA UNIT
156 MIGRANT HSE 1075	5,051	3,906	1,145	0	0	0	0
447 SOLID WASTE 4000	1,506	652	854	0	0	0	0
468 AIRPORT 4001	1,812	785	1,027	0	0	0	0
493 TRANSIT AGN 4002	4,998	2,165	2,833	0	0	0	0
878 IHSS PUB AU 7526	534	231	303	0	0	0	0
OUTSIDE AGENCIES	8,563	3,950	4,613	0	0	0	0
Direct Billed	9,175	0	9,175	0	0	0	0
Total	379,692	164,489	215,203	0	0	0	0

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

Receiving Department	NON-CO LEGAL SERV
1021 AUDITOR	0
1022 TREASURER	0
1026 REV/RECOVER	0
1040 PERSONNEL	0
1101 INSURANCE	0
1108 IT	0
201 CNTRL SERV	0
1012 CAO	0
1023 ASSESSOR	0
1051 ELECTIONS	0
2014 GRAND JURY	0
2016 DIST ATTNY	0
2017 CHILD SUPP 00125	0
2019 PUBL DEFEND	0
2021 SHERIFF	0
2031 JAIL	0
2035 PROBATION	0
2060 AG COMM	0
2061 WTR MGT	0
2070 CLERK/RECOR	0
2076 PLANN/BLDG	0
2077 ANIMAL CTRL	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
4015 AIR POLLUT 130	0
4019 ENVIR HLTH 108	0
5010 DHHS ADMIN 108	0
5011 WELFARE 108	0
5033 SR NUTRITON 108	0
5051 VET SERV	0
6021 LIBRARY	0
10 PUBLIC WORKS 3010	0
54 PARK REC 7011	0

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

Receiving Department	NON-CO LEGAL SERV
156 MIGRANT HSE 1075	0
147 SOLID WASTE 4000	0
168 AIRPORT 4001	0
193 TRANSIT AGN 4002	0
378 IHSS PUB AU 7526	0
OUTSIDE AGENCIES	0
Direct Billed	0
Total	0

COLUSA COUNTY
Schedule 7.1 Narrative Description of 2013-2014 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, 2014.

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

The revenue that was recorded in Personnel Department's revenue #00101-1040-479470 in the 2013-2014 fiscal year was for a jury duty stipend. This was recorded as a cost adjustment in the cost plan.

COST ADJUSTMENTS

The activity recorded in the Personnel Department's Reimbursed Projects account #00101-1040-59390 in the 2013-2014 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 $24,832. The activity recorded in the Personnel Department's Revenue account #00101-1040-479470 was for the return of a jury duty stipend which was recorded as an expenditure cost adjustment in the amount of $15. The total expenditure cost adjustment for the 2013-2014 is $24,847.

DIRECT BILLED

There were no costs direct billed during the 2013-2014 fiscal year.

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

$300,556	Total Fund #00101-1040--Personnel actual costs
$(149,776)	Total Budget 2013-2014 Actual Expenditures
$450,332	Add back Transfers and Reimbursements
$330,556	Total 2013-2014 Fund #00101-1040--Personnel Expenditures recorded in the County Budget

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	300,556			300,556
FIXED ASSETS	(1,945)			
Total Deductions:	(1,945)			(1,945)
BUILDING USE	2,973		2,973	
EQUIPMENT USE	1,158		1,158	
1021 AUDITOR	3,262	448	3,710	
1022 TREASURER	1,074	99	1,173	
1031 CNTY CNSL	5,434	582	6,016	
1040 PERSONNEL		426	426	
1073 MAINTENANCE		5,444	5,444	
1074 CUSTODIAN		4,092	4,092	
1101 INSURANCE		(481)	(481)	
1108 IT		4,220	4,220	
201 CNTRL SERV		6,117	6,117	
Total Allocated Additions:	13,901	20,947	34,848	34,848
#479470 REFUND	(15)			
59390 REVENUE OFFSET	(24,832)			
Total Departmental Cost Adjustments:	(24,847)			(24,847)
Total To Be Allocated:	287,665	20,947		308,612

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

	Total	General & Admin	GENERAL PERSONNEL	PERSONNEL SERVICE
Wages & Benefits				
SALARIES & WAGES	165,218	95,178	5,984	64,056
Other Expense & Cost				
BENEFITS	87,190	48,926	2,981	35,283
53060 COMMUNICATIONS	1,452	0	1,452	0
53090 HOUSEHOLD	0	0	0	0
53100 INSURANCE	955	0	955	0
53120 MAINT-EQUIP	797	0	797	0
53121 MAINT-SOFTWARE	0	0	0	0
53150 MEMBERSHIPS	5,613	0	5,613	0
53170 OFFICE EXPENSE	2,434	0	2,434	0
53171 POSTAGE	739	0	739	0
53180 PROF SPEC SERV	22,737	0	262	22,475
53190 PUBL & LEGAL NOTCE	2,530	0	173	2,357
53210 RENTS/LEASE EQUIP	1,742	0	1,742	0
53230 SPEC DEPT EXP	178	0	178	0
53231 SOFTWARE	679	0	679	0
53250 TRANS/TRAVEL	3,405	0	3,405	0
53251 EDUC & TRAIN	2,942	0	2,942	0
*FIXED ASSETS	1,945	1,945	0	0
Departmental Totals				
Total Expenditures	300,556	146,049	30,336	124,171
Deductions				
Total Deductions	(1,945)	(1,945)	0	0
Cost Adjustments				
#479470 REFUND	(15)	0	(15)	0
59390 REVENUE OFFSET	(24,832)	0	0	(24,832)
Functional Cost	273,764	144,104	30,321	99,339
Allocation Step 1				
Inbound- All Others	13,901	8,008	503	5,390
Reallocate Admin Costs		(152,112)	12,996	139,116
1st Allocation	287,665	0	43,820	243,845

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

	Total	General & Admin	GENERAL PERSONNEL	PERSONNEL SERVICE
llocation Step 2				
Inbound- All Others	20,947	12,067	759	8,121
Reallocate Admin Costs		(12,067)	1,031	11,036
2nd Allocation	20,947	0	1,790	19,157
otal For 1010400 1040 PERSONNEL				
Total Allocated	308,612	0	45,610	263,002

\ctivity - GENERAL PERSONNEL

eceiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
)21 AUDITOR	103,000	3.3363	1,462		1,462		1,462
)22 TREASURER	35,029	1.1346	497		497		497
)26 REV/RECOVER	10,000	0.3239	142		142		142
)31 CNTY CNSL	30,000	0.9717	426		426		426
)40 PERSONNEL	30,000	0.9717	426		426		426
)73 MAINTENANCE	31,279	1.0132	444		444	19	463
)74 CUSTODIAN	40,353	1.3071	573		573	25	598
I01 INSURANCE	16,500	0.5344	234		234	10	244
I08 IT	30,500	0.9879	433		433	19	452
)1 CNTRL SERV	20,000	0.6478	284		284	12	296
)12 CAO	8,200	0.2656	116		116	5	121
)23 ASSESSOR	100,000	3.2391	1,419		1,419	62	1,481
)51 ELECTIONS	24,000	0.7774	341		341	15	356
I06 SURVERYOR	10,000	0.3239	142		142	6	148
)16 DIST ATTNY	71,900	2.3289	1,021		1,021	45	1,066
)161 DA WEL/INV	100	0.0032	1		1		1
)17 CHILD SUPP 00125	10,000	0.3239	142		142	6	148
)20 COMMUNICTNS	100,000	3.2391	1,419		1,419	62	1,481
)21 SHERIFF	336,798	10.9092	4,780		4,780	209	4,989
)211 SO BAILIFF	25,000	0.8098	355		355	16	371
)212 SO IND/GAM 2339	20,000	0.6478	284		284	12	296
)31 JAIL	185,000	5.9923	2,626		2,626	115	2,741
)35 PROBATION	161,253	5.2231	2,289		2,289	100	2,389
)351 PROB IND/GM 2526	7,377	0.2389	105		105	5	110
)352 LOCAL COMM CORRCTN 2528	35,000	1.1337	497		497	22	519
)353 COMM CORRTN PRFRM INCENT	15,000	0.4859	213		213	9	222
)36 VICTIM WITN	11,000	0.3563	156		156	7	163
)363 YOUTH OFFEND GNT	10,000	0.3239	142		142	6	148

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

Activity - GENERAL PERSONNEL

eceiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
)59 AG ADM SERV	47,394	1.5351	673		673	29	702
)60 AG COMM	58,500	1.8949	830		830	36	866
)70 CLERK/RECOR	35,800	1.1596	508		508	22	530
)71 CORONER	10,000	0.3239	142		142	6	148
)76 PLANN/BLDG	48,368	1.5667	687		687	30	717
)77 ANIMAL CTRL	20,000	0.6478	284		284	12	296
)81 OES	10,868	0.3520	154		154	7	161
)83 PUBLIC ADMN	304	0.0098	4		4		4
)10 BH ADMIN SV 106	40,000	1.2956	568		568	25	593
)11 SUBST ABUSE 106	20,000	0.6478	284		284	12	296
)12 HEALTH 108	137,000	4.4375	1,945		1,945	85	2,030
)13 MNTH HLTH 106	430,000	13.9282	6,101		6,101	272	6,373
)15 AIR POLLUT 130	32,500	1.0527	461		461	20	481
)19 ENVIR HLTH 108	40,000	1.2956	568		568	25	593
)10 DHHS ADMIN 108	100,000	3.2391	1,419		1,419	62	1,481
)33 SR NUTRITON 108	6,667	0.2159	95		95	4	99
)51 VET SERV	10,000	0.3239	142		142	6	148
)21 LIBRARY	135,000	4.3728	1,916		1,916	84	2,000
)31 AG EXTENS	30,000	0.9717	426		426	19	445
I0 PUBLIC WORKS 3010	360,000	11.6607	5,110		5,110	224	5,334
i6 MIGRANT HSE 1075	22,606	0.7322	321		321	14	335
I7 SOLID WASTE 4000	10,000	0.3239	142		142	6	148
i8 AIRPORT 4001	5,000	0.1620	71		71	3	74
ıbTotal	3,087,296	100.0000	43,820		43,820	1,790	45,610
ɔtal	3,087,296	100.0000	43,820		43,820	1,790	45,610

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

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

Ⴀctivity - PERSONNEL SERVICE

eceiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
)21 AUDITOR	6,400	6.4426	15,710		15,710		15,710
)22 TREASURER	3,285	3.3069	8,064		8,064		8,064
)31 CNTY CNSL	3,994	4.0206	9,804		9,804		9,804
)73 MAINTENANCE	1,086	1.0932	2,666		2,666	243	2,909
)74 CUSTODIAN	7,958	8.0110	19,534		19,534	1,780	21,314
I01 INSURANCE	699	0.7037	1,716		1,716	156	1,872
)1 CNTRL SERV	125	0.1258	307		307	28	335
)12 CAO	1,038	1.0449	2,548		2,548	232	2,780
)23 ASSESSOR	6,886	6.9318	16,903		16,903	1,540	18,443
)16 DIST ATTNY	2,560	2.5770	6,284		6,284	573	6,857
)17 CHILD SUPP 00125	2,352	2.3677	5,773		5,773	526	6,299
)20 COMMUNICTNS	482	0.4852	1,183		1,183	108	1,291
)21 SHERIFF	7,553	7.6033	18,540		18,540	1,689	20,229
)31 JAIL	1,289	1.2976	3,164		3,164	288	3,452
)35 PROBATION	4,659	4.6900	11,436		11,436	1,042	12,478
)36 VICTIM WITN	39	0.0393	96		96	9	105
)59 AG ADM SERV	1,905	1.9177	4,676		4,676	426	5,102
)60 AG COMM	450	0.4530	1,105		1,105	101	1,206
)70 CLERK/RECOR	1,589	1.5996	3,900		3,900	355	4,255
)76 PLANN/BLDG	632	0.6362	1,551		1,551	141	1,692
)77 ANIMAL CTRL	1,043	1.0499	2,560		2,560	233	2,793
)10 BH ADMIN SV 106	5,774	5.8124	14,173		14,173	1,291	15,464
)11 SUBST ABUSE 106	114	0.1148	280		280	25	305
)12 HEALTH 108	2,645	2.6626	6,493		6,493	592	7,085
)13 MNTH HLTH 106	5,018	5.0514	12,318		12,318	1,122	13,440
)15 AIR POLLUT 130	52	0.0523	128		128	12	140
)19 ENVIR HLTH 108	2,718	2.7361	6,672		6,672	608	7,280
)10 DHHS ADMIN 108	4,098	4.1253	10,059		10,059	916	10,975

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

Activity - PERSONNEL SERVICE

eceiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
)11 WELFARE 108	2,138	2.1522	5,248		5,248	478	5,726
)21 LIBRARY	6,542	6.5855	16,058		16,058	1,463	17,521
10 PUBLIC WORKS 3010	10,620	10.6904	26,068		26,068	2,377	28,445
56 MIGRANT HSE 1075	266	0.2678	653		653	59	712
47 SOLID WASTE 4000	479	0.4822	1,176		1,176	107	1,283
38 AIRPORT 4001	19	0.0191	47		47	4	51
93 TRANSIT AGN 4002	2,656	2.6737	6,520		6,520	594	7,114
78 IHSS PUB AU 7526	176	0.1772	432		432	39	471
ubTotal	99,339	100.0000	243,845		243,845	19,157	263,002
otal	99,339	100.0000	243,845		243,845	19,157	263,002

llocation Basis: ACTUAL COST OF PERSONL SERVICES PER DEPT BY TIME ALLOC
llocation Source: PERSONNEL DEPT EMPLOYEE TIME RECORDS

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

Receiving Department	Total	GENERAL	PERSONNEL SERVICE
021 AUDITOR	17,172	1,462	15,710
022 TREASURER	8,561	497	8,064
026 REV/RECOVER	142	142	0
031 CNTY CNSL	10,230	426	9,804
040 PERSONNEL	426	426	0
073 MAINTENANCE	3,372	463	2,909
074 CUSTODIAN	21,912	598	21,314
101 INSURANCE	2,116	244	1,872
108 IT	452	452	0
01 CNTRL SERV	631	296	335
012 CAO	2,901	121	2,780
023 ASSESSOR	19,924	1,481	18,443
051 ELECTIONS	356	356	0
106 SURVERYOR	148	148	0
016 DIST ATTNY	7,923	1,066	6,857
0161 DA WEL/INV	1	1	0
017 CHILD SUPP 00125	6,447	148	6,299
020 COMMUNICTNS	2,772	1,481	1,291
021 SHERIFF	25,218	4,989	20,229
0211 SO BAILIFF	371	371	0
0212 SO IND/GAM 2339	296	296	0
031 JAIL	6,193	2,741	3,452
035 PROBATION	14,867	2,389	12,478
0351 PROB IND/GM 2526	110	110	0
0352 LOCAL COMM	519	519	0
0353 COMM CORRTN	222	222	0
036 VICTIM WITN	268	163	105
0363 YOUTH OFFEND GNT	148	148	0
059 AG ADM SERV	5,804	702	5,102
060 AG COMM	2,072	866	1,206
070 CLERK/RECOR	4,785	530	4,255
071 CORONER	148	148	0
076 PLANN/BLDG	2,409	717	1,692
077 ANIMAL CTRL	3,089	296	2,793
081 OES	161	161	0
083 PUBLIC ADMN	4	4	0

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

leceiving Department	Total	GENERAL	PERSONNEL SERVICE
010 BH ADMIN SV 106	16,057	593	15,464
011 SUBST ABUSE 106	601	296	305
012 HEALTH 108	9,115	2,030	7,085
013 MNTH HLTH 106	19,813	6,373	13,440
015 AIR POLLUT 130	621	481	140
019 ENVIR HLTH 108	7,873	593	7,280
010 DHHS ADMIN 108	12,456	1,481	10,975
011 WELFARE 108	5,726	0	5,726
033 SR NUTRITON 108	99	99	0
051 VET SERV	148	148	0
021 LIBRARY	19,521	2,000	17,521
031 AG EXTENS	445	445	0
10 PUBLIC WORKS 3010	33,779	5,334	28,445
56 MIGRANT HSE 1075	1,047	335	712
47 SOLID WASTE 4000	1,431	148	1,283
68 AIRPORT 4001	125	74	51
93 TRANSIT AGN 4002	7,114	0	7,114
78 IHSS PUB AU 7526	471	0	471
irect Billed	0	0	0
otal	308,612	45,610	263,002

COLUSA COUNTY
Schedule 8.1 Narrative Description of 2013-2014 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 2013-2014 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 and Maintenance of Structures.

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.

REVENUE

The revenue that was recorded in the Maintenance Department revenue account #00101-1073-454608 was from the Library grant to reimburse the Maintenance Department for cost incurred to retro-fit the Arbuckle and Williams Libraries' restrooms in the amount of $5,083. This revenue was Direct Billed to the County Library Department #2060210. The revenue that was recorded in the Maintenance Department revenue account #00101-1073-479360 was to reimburse the Maintenance Dept in the amount of $ 235 for time spent at the request of the Auditor's Office #1010120 to clean out a house which the County planned to sell as a result of a defaulted housing rehab loan. This revenue was directed billed to the Auditor-Controller #1010210.

DIRECT BILLED

The amount Direct Billed for the 2013-2014 fiscal year was for the reimbursement of services provided by Maintenance Department as follows:

Amount	Account	Reimb Description	Function
$5,083	1073-454608	#2060210 Williams Library	Maintenance of Structures
$235	1073-479360	#1010210 Auditor's Office	Special Projects
$5,318			

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

$409,057	Total Fund #00101-1073 Maintenance Department actual costs
$(49,755)	Total Budget 2013-2014 Actual Expenditures
$458,812	Add back Transfers and Reimbursements
$409,057	Total 2013-2014 Fund #00101-1073 Maintenance Department Expenditures recorded in the County Budget

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	409,057			409,057
FIXED ASSETS	(2,321)			
Total Deductions:	(2,321)			(2,321)
BUILDING USE	1,249		1,249	
EQUIPMENT USE	37,722		37,722	
1021 AUDITOR	4,953	661	5,614	
1022 TREASURER	2,807	259	3,066	
1040 PERSONNEL	3,110	262	3,372	
1074 CUSTODIAN		9,356	9,356	
1101 INSURANCE		(4,307)	(4,307)	
1108 IT		4,594	4,594	
201 CNTRL SERV		298	298	
Total Allocated Additions:	49,841	11,123	60,964	60,964
Total To Be Allocated:	456,577	11,123		467,700

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

	Total	General & Admin	SPECIAL PROJECTS	MAINT OF STRUCTURE
ages & Benefits				
SALARIES & WAGES	145,048	70,147	34,457	40,444
ther Expense & Cost				
BENEFITS	81,874	39,595	19,450	22,829
3050 CLOTHING	525	525	0	0
3060 COMMUNICATIONS	5,713	5,713	0	0
3090 HOUSEHOLD EXP	768	768	0	0
3100 INSURANCE	22,133	22,133	0	0
3120 MAINT-EQUIP	6,852	4,562	536	1,754
3130 MAINT-STRU	94,295	11,872	20,292	62,131
3131 MAINT-LIB	18	0	18	0
3150 MEMBERSHIPS	15	15	0	0
3170 OFFICE EXPENSE	1,093	815	228	50
3180 PROF SPEC SERV	41,737	7,134	8,445	26,158
31802 ALT SENT	975	0	0	975
3190 PUBL/LEGAL NOTIC	0	0	0	0
3200 RENTS/LEASES EQUIP	175	175	0	0
3220 SMALL TOOLS	1,146	1,146	0	0
3230 SPECIAL DEPT EXP	396	396	0	0
3250 TRANS/TRAVEL	47	47	0	0
3253 FUEL	3,907	3,907	0	0
3260 UTILITIES	19	0	0	19
*FIXED ASSETS	2,321	2,321	0	0
epartmental Totals				
Total Expenditures	409,057	171,271	83,426	154,360
eductions				
Total Deductions	(2,321)	(2,321)	0	0
Functional Cost	406,736	168,950	83,426	154,360
ocation Step 1				
Inbound- All Others	49,841	24,104	11,840	13,897
Reallocate Admin Costs		(193,054)	88,811	104,243
1st Allocation	456,577	0	184,077	272,500

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

	Total	General & Admin	SPECIAL PROJECTS	MAINT OF STRUCTURE
llocation Step 2				
Inbound- All Others	11,123	5,380	2,642	3,101
Reallocate Admin Costs		(5,380)	2,475	2,905
2nd Allocation	11,123	0	5,117	6,006
otal For 1010730 1073 MAINTENANCE				
Total Allocated	467,700	0	189,194	278,506

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

Activity - SPECIAL PROJECTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
021 AUDITOR	2,973	4.6471	8,554	-235	8,319		8,319
022 TREASURER	788	1.2317	2,267		2,267		2,267
026 REV/RECOVER	207	0.3236	596		596		596
031 CNTY CNSL	1,403	2.1930	4,037		4,037		4,037
040 PERSONNEL	572	0.8941	1,646		1,646		1,646
074 CUSTODIAN	339	0.5299	975		975	30	1,005
101 INSURANCE	1,474	2.3040	4,241		4,241	130	4,371
108 IT	1,114	1.7413	3,205		3,205	98	3,303
01 CNTRL SERV	280	0.4377	806		806	25	831
011 BRD OF SUPV	464	0.7253	1,335		1,335	41	1,376
012 CAO	915	1.4302	2,633		2,633	81	2,714
023 ASSESSOR	420	0.6565	1,208		1,208	37	1,245
0131 JUD DIST	490	0.7659	1,410		1,410	43	1,453
0132 SUP CRT	737	1.1520	2,121		2,121	65	2,186
0133 CRT FAC	120	0.1876	345		345	11	356
016 DIST ATTNY	10	0.0156	29		29	1	30
017 CHILD SUPP 00125	311	0.4861	895		895	27	922
021 SHERIFF	622	0.9722	1,790		1,790	55	1,845
035 PROBATION	3,587	5.6068	10,321		10,321	316	10,637
070 CLERK/RECOR	3,275	5.1191	9,423		9,423	289	9,712
076 PLANN/BLDG	2,212	3.4575	6,365		6,365	195	6,560
012 HEALTH 108	4,743	7.4137	13,647		13,647	418	14,065
011 WELFARE 108	2,330	3.6420	6,704		6,704	205	6,909
061 SR CITIZENS	1,310	2.0476	3,769		3,769	116	3,885
021 LIBRARY	29,637	46.3252	85,272		85,272	2,613	87,885
032 COL VET	1,682	2.6291	4,840		4,840	148	4,988
033 MAX VET	198	0.3095	570		570	17	587
034 PRIN VET	429	0.6706	1,234		1,234	38	1,272

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

Activity - SPECIAL PROJECTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
7035 WMS VET	110	0.1719	317		317	10	327
110 PUBLIC WORKS 3010	1,224	1.9132	3,522		3,522	108	3,630
SubTotal	63,976	100.0000	184,077	-235	183,842	5,117	188,959
Direct Billed				235	235		235
Total	63,976	100.0000	184,077		184,077	5,117	189,194

Allocation Basis: MAINT COST OF TIME SPENT AND MATERIALS USED PER DEPT
Allocation Source: MAINTENANCE DEPT TIME SHEETS AND 53130 ACCT DETAIL

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

Activity - MAINT OF STRUCTURE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
021 AUDITOR	3,687	2.8036	7,640		7,640		7,640
022 TREASURER	1,041	0.7916	2,157		2,157		2,157
026 REV/RECOVER	749	0.5695	1,552		1,552		1,552
031 CNTY CNSL	7,265	5.5243	15,054		15,054		15,054
040 PERSONNEL	1,833	1.3938	3,798		3,798		3,798
074 CUSTODIAN	849	0.6456	1,759		1,759	44	1,803
101 INSURANCE	133	0.1011	276		276	7	283
108 IT	1,023	0.7779	2,120		2,120	53	2,173
01 CNTRL SERV	1,037	0.7885	2,149		2,149	53	2,202
011 BRD OF SUPV	3,576	2.7192	7,410		7,410	184	7,594
012 CAO	1,487	1.1307	3,081		3,081	76	3,157
023 ASSESSOR	6,166	4.6886	12,776		12,776	317	13,093
051 ELECTIONS	861	0.6547	1,784		1,784	44	1,828
106 SURVERYOR	783	0.5954	1,622		1,622	40	1,662
0131 JUD DIST	5,426	4.1259	11,243		11,243	279	11,522
0132 SUP CRT	10,353	7.8723	21,452		21,452	532	21,984
018 LAW LIBRARY	1,222	0.9292	2,532		2,532	63	2,595
021 SHERIFF	1,050	0.7984	2,176		2,176	54	2,230
035 PROBATION	3,133	2.3823	6,492		6,492	161	6,653
070 CLERK/RECOR	2,986	2.2705	6,187		6,187	153	6,340
076 PLANN/BLDG	5,190	3.9464	10,754		10,754	267	11,021
083 PUBLIC ADMN	100	0.0760	207		207	5	212
011 SUBST ABUSE 106	419	0.3186	868		868	22	890
012 HEALTH 108	1,939	1.4744	4,018		4,018	100	4,118
013 MNTH HLTH 106	9,207	7.0009	19,078		19,078	473	19,551
011 WELFARE 108	2,871	2.1831	5,949		5,949	147	6,096
021 LIBRARY	26,782	20.3649	55,493	-5,083	50,410	1,374	51,784
022 ADULT LIT	233	0.1772	483		483	12	495

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

Activity - MAINT OF STRUCTURE

ɩeceiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
10 PUBLIC WORKS 3010	13,733	10.4425	28,456		28,456	705	29,161
47 SOLID WASTE 4000	822	0.6250	1,703		1,703	42	1,745
)UTSIDE AGENCIES	15,555	11.8279	32,231		32,231	799	33,030
;ubTotal	131,511	100.0000	272,500	-5,083	267,417	6,006	273,423
)irect Billed				5,083	5,083		5,083
'otal	131,511	100.0000	272,500		272,500	6,006	278,506

\llocation Basis: COST OF MAINTAINING COUNTY BUILDINGS PER DEPT
\llocation Source: MAINTENANCE DEPT EXPENSE RECORDS

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

Receiving Department	Total	SPECIAL PROJECTS	MAINT OF
021 AUDITOR	15,959	8,319	7,640
022 TREASURER	4,424	2,267	2,157
026 REV/RECOVER	2,148	596	1,552
031 CNTY CNSL	19,091	4,037	15,054
040 PERSONNEL	5,444	1,646	3,798
074 CUSTODIAN	2,808	1,005	1,803
101 INSURANCE	4,654	4,371	283
108 IT	5,476	3,303	2,173
!01 CNTRL SERV	3,033	831	2,202
011 BRD OF SUPV	8,970	1,376	7,594
012 CAO	5,871	2,714	3,157
023 ASSESSOR	14,338	1,245	13,093
051 ELECTIONS	1,828	0	1,828
106 SURVERYOR	1,662	0	1,662
!0131 JUD DIST	12,975	1,453	11,522
!0132 SUP CRT	24,170	2,186	21,984
!0133 CRT FAC	356	356	0
!016 DIST ATTNY	30	30	0
!017 CHILD SUPP 00125	922	922	0
!018 LAW LIBRARY	2,595	0	2,595
!021 SHERIFF	4,075	1,845	2,230
!035 PROBATION	17,290	10,637	6,653
!070 CLERK/RECOR	16,052	9,712	6,340
!076 PLANN/BLDG	17,581	6,560	11,021
!083 PUBLIC ADMN	212	0	212
011 SUBST ABUSE 106	890	0	890
012 HEALTH 108	18,183	14,065	4,118
013 MNTH HLTH 106	19,551	0	19,551
011 WELFARE 108	13,005	6,909	6,096
061 SR CITIZENS	3,885	3,885	0
021 LIBRARY	139,669	87,885	51,784
022 ADULT LIT	495	0	495
032 COL VET	4,988	4,988	0
033 MAX VET	587	587	0
034 PRIN VET	1,272	1,272	0
035 WMS VET	327	327	0

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

Receiving Department	Total	SPECIAL PROJECTS	MAINT OF
110 PUBLIC WORKS 3010	32,791	3,630	29,161
447 SOLID WASTE 4000	1,745	0	1,745
OUTSIDE AGENCIES	33,030	0	33,030
Direct Billed	5,318	235	5,083
Total	467,700	189,194	278,506

COLUSA COUNTY
Schedule 9.1 Narrative Description of 2013-2014 Costs to be Allocated
For Department 1074 CUSTODIAN

The Building and Grounds--Custodian Department provided custodial services and utilities to the County owned buildings. The custodial services costs related to this department were allocated to each building based on the percentage of time spent on each building per a quarterly time study. The employees were consistently providing quarterly time records all these years until the 2nd quarter of 2013-2014. In December 2013, the Custodian Department's administration was reorganized. The maintaining of time records was given low priority by the new administration and were not provided to the Auditor for the 2ned quarter. In February 2014, the Auditor was provided with a daily time log which we used to confirm that the time study was accurate. We are still working with this department to provide quarterly time sheets. As the time spent by the Custodians providing service to the occupants of County Buildings has been consistent with prior years, we are confident that the allocation of costs in this Cost Plan is accurate. All other costs were allocated to each department within each building based on occupied square feet. All the costs related to this department were allowable and were allocated based on four functions.

CUSTODIAL SERVICES

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

UTILITIES

Utility costs in the amount of $100,652 for the 2013-2014 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 have 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:

Other Buildings (metered)

Dept (metered)	Cost
1073 Maint Shop	$8,433
6021 Wms Lib	$78
1074 Wms JC	$48
5011 Welfare Lite	$79
4012 Health Lite	$44
20100 Mail Room	$372
Outside Agency	$4,412
Total	$13,466

Total Utility Cost

Building	Cost
Historic Courthouse	$30,475
Hall of Records	$36,110
Colusa Plaza (metered)	$19,353
HC Annex	$1,246
Other Buildings (metered)	$13,466
Total Utility Cost	$100,650

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 $6,618 for the 2013-2014 fiscal year were recorded in the Custodian Dept expenditure account #00101-1074-53090. The costs were allocated on the basis of usage per building and then allocated to each department within that building based on occupied square feet. The occupied County building which used Custodian supplies that were charged to the Custodian Department are listed below:

Total Custodian Supplies

Building	Cost
Historic Courthouse	$557
Hall of Records	$933
Colusa Plaza	$162
HC Annex	$296
Muni Courthouse	$3,126
Colusa Library	$894
Colusa Scout Cabin	$650
Total Supplies	$6,618

REVENUE

There was no revenue recorded in the Custodian Department's revenue accounts during the 2013-2014 fiscal year.

DIRECT BILLED

There were no direct billings recorded in the Custodian Department's Reimbursed Projects account #1074-59390 for the 2013-2014 fiscal year.

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

$318,422	Total Fund #00101-1074—Custodian Department actual costs
$102,273	Total Budget 2013-2014 Actual Expenditures
$216,150	Add back Transfers and Reimbursements
$318,423	Total 2013-2014 Fund #00101-1074—Custodian Department Expenditures recorded in the County Budget
$1	Difference due to rounding

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	318,422			318,422
Fixed Assets	(471)			
Total Deductions:	(471)			(471)
BUILDING USE	3,338		3,338	
EQUIPMENT USE	2,725		2,725	
1021 AUDITOR	4,697	630	5,327	
1022 TREASURER	1,182	109	1,291	
1040 PERSONNEL	20,107	1,805	21,912	
1073 MAINTENANCE	2,734	74	2,808	
1074 CUSTODIAN		4,255	4,255	
1101 INSURANCE		(636)	(636)	
1108 IT		3,126	3,126	
201 CNTRL SERV		119	119	
Total Allocated Additions:	34,783	9,482	44,265	44,265
Total To Be Allocated:	352,734	9,482		362,216

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

	Total	General & Admin	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES
/ages & Benefits					
Salaries & Wages	118,265	0	118,265	0	0
)ther Expense & Cost					
Benefits	82,768	0	82,768	0	0
3090 Household Exp	6,618	0	0	0	6,618
3100 Insurance	1,968	0	1,968	0	0
3120 Maint-Equip	364	0	364	0	0
3121 Maiint-Software	0	0	0	0	0
3130 Maint-Stru	82	0	82	0	0
3150 Memberships	0	0	0	0	0
3170 Office Expense	23	0	23	0	0
3180 Prof Spec Serv	6,063	0	345	0	0
3190 Publ/Notice	395	0	395	0	0
3230 Special Dept Exp	288	0	288	0	0
3250 Transporation	0	0	0	0	0
3253 Fuel	465	0	465	0	0
3260 Utilities	100,652	0	0	100,652	0
*Fixed Assets	471	471	0	0	0
epartmental Totals					
Total Expenditures	318,422	471	204,963	100,652	6,618
eductions					
Total Deductions	(471)	(471)	0	0	0
Functional Cost	317,951	0	204,963	100,652	6,618
llocation Step 1					
Inbound- All Others	34,783	34,783	0	0	0
Reallocate Admin Costs		(34,783)	22,422	11,011	724
Unallocated Costs	(6,344)	0	0	0	0
1st Allocation	346,390	0	227,385	111,663	7,342
llocation Step 2					
Inbound- All Others	9,482	9,482	0	0	0
Reallocate Admin Costs		(9,482)	6,112	3,002	197
Unallocated Costs	(171)	0	0	0	0
2nd Allocation	9,311	0	6,112	3,002	197

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

	Total	General & Admin	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES
otal For 1010740 1074 CUSTODIAN					
Total Allocated	355,701	0	233,497	114,665	7,539

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

	GENERAL GOVT
'ages & Benefits	
Salaries & Wages	0
ther Expense & Cost	
Benefits	0
3090 Household Exp	0
3100 Insurance	0
3120 Maint-Equip	0
3121 Maiint-Software	0
3130 Maint-Stru	0
3150 Memberships	0
3170 Office Expense	0
3180 Prof Spec Serv	5,718
3190 Publ/Notice	0
3230 Special Dept Exp	0
3250 Transporation	0
3253 Fuel	0
3260 Utilities	0
*Fixed Assets	0
epartmental Totals	
Total Expenditures	5,718
eductions	
Total Deductions	0
Functional Cost	5,718
location Step 1	
Inbound- All Others	0
Reallocate Admin Costs	626
Unallocated Costs	(6,344)
1st Allocation	0
location Step 2	
Inbound- All Others	0
Reallocate Admin Costs	171
Unallocated Costs	(171)
2nd Allocation	0

	GENERAL GOVT
otal 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
021 AUDITOR	2,702	2.2847	5,195		5,195		5,195
022 TREASURER	1,570	1.3275	3,019		3,019		3,019
026 REV/RECOVER	3,046	2.5756	5,856		5,856		5,856
031 CNTY CNSL	2,529	2.1384	4,862		4,862		4,862
040 PERSONNEL	831	0.7027	1,598		1,598		1,598
074 CUSTODIAN	281	0.2376	540		540		540
101 INSURANCE	200	0.1691	385		385	11	396
108 IT	3,342	2.8259	6,426		6,426	190	6,616
01 CNTRL SERV	2,742	2.3185	5,272		5,272	156	5,428
011 BRD OF SUPV	3,046	2.5756	5,856		5,856	173	6,029
012 CAO	674	0.5699	1,296		1,296	38	1,334
023 ASSESSOR	2,659	2.2483	5,112		5,112	151	5,263
051 ELECTIONS	1,012	0.8557	1,946		1,946	58	2,004
0131 JUD DIST	3,789	3.2038	7,285		7,285	216	7,501
0132 SUP CRT	129	0.1091	248		248	7	255
016 DIST ATTNY	7,224	6.1083	13,889		13,889	411	14,300
018 LAW LIBRARY	554	0.4684	1,065		1,065	32	1,097
035 PROBATION	13,715	11.5968	26,369		26,369	781	27,150
070 CLERK/RECOR	4,502	3.8067	8,656		8,656	256	8,912
076 PLANN/BLDG	1,806	1.5271	3,472		3,472	103	3,575
083 PUBLIC ADMN	151	0.1277	290		290	9	299
010 BH ADMIN SV 106	10,458	8.8429	20,107		20,107	596	20,703
011 SUBST ABUSE 106	4,511	3.8143	8,673		8,673	257	8,930
013 MNTH HLTH 106	13,473	11.3922	25,904		25,904	767	26,671
0131 MH SERV FND 2936	1,496	1.2650	2,876		2,876	85	2,961
051 VET SERV	4,506	3.8101	8,664		8,664	257	8,921
012 SUPT OF SCH	6,072	5.1342	11,674		11,674	346	12,020
021 LIBRARY	20,362	17.2173	39,152		39,152	1,162	40,314

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
022 ADULT LIT	883	0.7466	1,698		1,698	50	1,748
SubTotal	118,265	100.0000	227,385		227,385	6,112	233,497
Total	118,265	100.0000	227,385		227,385	6,112	233,497

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	7,191	7.1446	7,978		7,978		7,978
1022 TREASURER	4,024	3.9980	4,464		4,464		4,464
1026 REV/RECOVER	205	0.2037	227		227		227
1031 CNTY CNSL	3,492	3.4694	3,874		3,874		3,874
1040 PERSONNEL	2,181	2.1669	2,420		2,420		2,420
073 MAINTENANCE	8,433	8.3785	9,356		9,356		9,356
074 CUSTODIAN	3,328	3.3065	3,692		3,692		3,692
101 INSURANCE	512	0.5087	568		568	21	589
108 IT	1,043	1.0363	1,157		1,157	44	1,201
:01 CNTRL SERV	3,323	3.3015	3,687		3,687	139	3,826
011 BRD OF SUPV	7,865	7.8142	8,726		8,726	329	9,055
012 CAO	1,769	1.7576	1,963		1,963	74	2,037
023 ASSESSOR	8,140	8.0874	9,031		9,031	340	9,371
051 ELECTIONS	2,594	2.5772	2,878		2,878	108	2,986
106 SURVERYOR	603	0.5991	669		669	25	694
:0132 SUP CRT	12,319	12.2396	13,666		13,666	517	14,183
:0133 CRT FAC	380	0.3775	422		422	16	438
:018 LAW LIBRARY	1,454	1.4446	1,613		1,613	61	1,674
:021 SHERIFF	4,290	4.2623	4,759		4,759	179	4,938
:070 CLERK/RECOR	11,535	11.4605	12,797		12,797	482	13,279
:076 PLANN/BLDG	4,058	4.0318	4,502		4,502	170	4,672
:083 PUBLIC ADMN	388	0.3855	430		430	16	446
012 HEALTH 108	44	0.0437	49		49	2	51
011 WELFARE 108	79	0.0785	88		88	3	91
021 LIBRARY	78	0.0775	87		87	3	90
10 PUBLIC WORKS 3010	10,568	10.4998	11,724		11,724	442	12,166
47 SOLID WASTE 4000	632	0.6279	701		701	26	727
)UTSIDE AGENCIES	122	0.1212	135		135	5	140

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

Activity - UTILITIES

ɩeceiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
;ubTotal	100,650	100.0000	111,663		111,663	3,002	114,665
'otal	100,650	100.0000	111,663		111,663	3,002	114,665

\llocation Basis: COST OF UTILITY EXPENSES PER DEPT
\llocation Source: CUSTODIAN EXPENDITURE RECORDS

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

Activity - CUSTODIAN SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	208	3.1429	231		231		231
1022 TREASURER	118	1.7830	131		131		131
1026 REV/RECOVER	143	2.1608	159		159		159
1031 CNTY CNSL	94	1.4204	104		104		104
1040 PERSONNEL	67	1.0124	74		74		74
1074 CUSTODIAN	21	0.3173	23		23		23
1101 INSURANCE	15	0.2267	17		17		17
1108 IT	123	1.8586	136		136	4	140
201 CNTRL SERV	144	2.1759	160		160	5	165
011 BRD OF SUPV	235	3.5509	261		261	8	269
012 CAO	55	0.8311	61		61	2	63
023 ASSESSOR	213	3.2185	236		236	7	243
051 ELECTIONS	76	1.1484	84		84	3	87
20131 JUD DIST	1,000	15.1103	1,109		1,109	33	1,142
20132 SUP CRT	10	0.1511	11		11		11
20133 CRT FAC	108	1.6319	120		120	4	124
2018 LAW LIBRARY	45	0.6800	50		50	1	51
2035 PROBATION	1,983	29.9635	2,201		2,201	66	2,267
2070 CLERK/RECOR	337	5.0922	374		374	11	385
2076 PLANN/BLDG	68	1.0275	75		75	2	77
2083 PUBLIC ADMN	11	0.1662	12		12		12
051 VET SERV	650	9.8217	721		721	21	742
012 SUPT OF SCH	199	3.0070	221		221	7	228
021 LIBRARY	666	10.0635	739		739	22	761
022 ADULT LIT	29	0.4382	32		32	1	33
SubTotal	6,618	100.0000	7,342		7,342	197	7,539
Total	6,618	100.0000	7,342		7,342	197	7,539

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

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

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

Receiving Department	Total	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES
1021 AUDITOR	13,404	5,195	7,978	231
1022 TREASURER	7,614	3,019	4,464	131
1026 REV/RECOVER	6,242	5,856	227	159
1031 CNTY CNSL	8,840	4,862	3,874	104
1040 PERSONNEL	4,092	1,598	2,420	74
1073 MAINTENANCE	9,356	0	9,356	0
1074 CUSTODIAN	4,255	540	3,692	23
1101 INSURANCE	1,002	396	589	17
1108 IT	7,957	6,616	1,201	140
201 CNTRL SERV	9,419	5,428	3,826	165
1011 BRD OF SUPV	15,353	6,029	9,055	269
1012 CAO	3,434	1,334	2,037	63
1023 ASSESSOR	14,877	5,263	9,371	243
1051 ELECTIONS	5,077	2,004	2,986	87
1106 SURVERYOR	694	0	694	0
20131 JUD DIST	8,643	7,501	0	1,142
20132 SUP CRT	14,449	255	14,183	11
20133 CRT FAC	562	0	438	124
2016 DIST ATTNY	14,300	14,300	0	0
2018 LAW LIBRARY	2,822	1,097	1,674	51
2021 SHERIFF	4,938	0	4,938	0
2035 PROBATION	29,417	27,150	0	2,267
2070 CLERK/RECOR	22,576	8,912	13,279	385
2076 PLANN/BLDG	8,324	3,575	4,672	77
2083 PUBLIC ADMN	757	299	446	12
4010 BH ADMIN SV 106	20,703	20,703	0	0
4011 SUBST ABUSE 106	8,930	8,930	0	0
4012 HEALTH 108	51	0	51	0
4013 MNTH HLTH 106	26,671	26,671	0	0
40131 MH SERV FND 2936	2,961	2,961	0	0
5011 WELFARE 108	91	0	91	0
5051 VET SERV	9,663	8,921	0	742
6012 SUPT OF SCH	12,248	12,020	0	228
6021 LIBRARY	41,165	40,314	90	761
6022 ADULT LIT	1,781	1,748	0	33
110 PUBLIC WORKS 3010	12,166	0	12,166	0

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

Receiving Department	Total	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES
447 SOLID WASTE 4000	727	0	727	0
OUTSIDE AGENCIES	140	0	140	0
Direct Billed	0	0	0	0
Total	355,701	233,497	114,665	7,539

COLUSA COUNTY
Schedule 10.1 Narrative Description of 2013-2014 Costs to be Allocated
For Department 1101 INSURANCE

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

INSURANCE ADMINISTRATION

The costs relating to the Insurance Administration function were allocated to the departments who participated in the County's self-insurance program based on the amount direct billed to them during the 2013-2014 fiscal year. Insurance Administration costs normally consist 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 $69,391.

COST ADJUSTMENT

During the 2013-2014 fiscal 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 2013-2014 fiscal year recorded in the Insurance Department's Reimbursed Projects account #1101-59390 was used as a cost adjustment to offset expenditures in the amount of $411,110. The total Cost Adjustment was greater than the total 2013-2014 expenditure which created negative total costs.

For the 2013-2014 fiscal year, the cost adjustments were as follows:

Amount	Acct #	Description
$ 163	#1101-466291	Reimb for Alternate Sentencing work crew Insurance
10,100	#1101-466401	Reimb for Insurance Administration from Trindel Insurance Fund
59,098	#1101-466402	Reimb for Safety Officer Services from Trindel Insurance Fund
0	#1101-479475	Reimb for Insurance Claim
$ 69,361	Total Revenue Cost Adjustment	
$411,110	#1101-59390	Cost Recovery for Insurance Administration from Departments
$480,471	Total Cost Adjustments to offset expenditures	

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

$215,227	Total Fund #00101-1021--Auditor-Controller actual costs
$10,262	Total Budget 2013-2014 Actual Expenditures
$204,964	Add back Transfers and Reimbursements
$215,226	Total 2013-2014 Fund #00101-1021--Auditor-Controller Expenditures recorded in the County Budget
($1)	Difference due to rounding

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	215,227			215,227
FIXED ASSETS	(1,070)			
Total Deductions:	(1,070)			(1,070)
BUILDING USE	521		521	
1021 AUDITOR	2,698	2,618	5,316	
1022 TREASURER	1,101	102	1,203	
1031 CNTY CNSL	1,174	126	1,300	
1040 PERSONNEL	1,950	166	2,116	
1073 MAINTENANCE	4,517	137	4,654	
1074 CUSTODIAN	970	32	1,002	
1101 INSURANCE		(140)	(140)	
1108 IT		2,259	2,259	
201 CNTRL SERV		578	578	
Total Allocated Additions:	12,931	5,878	18,809	18,809
#466291 ALT SENT	(163)			
#466401 INS SERV	(10,100)			
#466402 SFTY OFFICE	(59,098)			
#479475 MISC INS CLAIM	0			
#59390 REIMB PROJ	(411,110)			
Total Departmental Cost Adjustments:	(480,471)			(480,471)
Total To Be Allocated:	(253,383)	5,878		(247,505)

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

	Total	General & Admin	INSURANCE ADMIN	GENERAL GOVT
Wages & Benefits				
SALARIES & WAGES	120,000	0	120,000	0
FRINGE BENEFITS	57,345	0	57,345	0
Other Expense & Cost				
3060 COMMUNICATIONS	2,757	0	2,757	0
3090 HOUSEHOLD	19	0	19	0
3120 MAINT-EQUIP	2,444	0	2,444	0
3121 MAINT-SOFTWARE	0	0	0	0
3141 MEDICAL LAB SUPP	0	0	0	0
3150 MEMBERSHIPS	12,212	0	12,212	0
3170 OFFICE EXPENSE	805	0	805	0
3171 POSTAGE	0	0	0	0
3180 PROF/SPEC SERV	15,589	0	15,589	0
3190 PUB/LEGL NOTIC	0	0	0	0
3200 RENTS EQUIP	540	0	540	0
3210 RENTS/LEASES STRU	2,016	0	2,016	0
3230 SPEC DEPT EXP	143	0	143	0
3231 SOFTWARE	0	0	0	0
3250 TRANS/TRAVEL	59	0	59	0
3251 EDUCATION/TRAINING	0	0	0	0
3253 FUEL	228	0	228	0
*FIXED ASSETS	1,070	1,070	0	0
Departmental Totals				
Total Expenditures	215,227	1,070	214,157	0
Deductions				
Total Deductions	(1,070)	(1,070)	0	0
Cost Adjustments				
#466291 ALT SENT	(163)	0	(163)	0
#466401 INS SERV	(10,100)	0	(10,100)	0
#466402 SFTY OFFICE	(59,098)	0	(59,098)	0
#479475 MISC INS CLAIM	0	0	0	0
#59390 REIMB PROJ	(411,110)	0	(411,110)	0

* - Indicates Disallowed Expenditure

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

	Total	General & Admin	INSURANCE ADMIN	GENERAL GOVT
Functional Cost	(266,314)	0	(266,314)	0
Allocation Step 1				
Inbound- All Others	12,931	0	12,931	0
1st Allocation	(253,383)	0	(253,383)	0
Allocation Step 2				
Inbound- All Others	5,878	0	5,878	0
2nd Allocation	5,878	0	5,878	0
Total For 1011010 1101 INSURANCE				
Total Allocated	(247,505)	0	(247,505)	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	8,935	0.5928	-1,502		-1,502		-1,502
1022 TREASURER	9,852	0.6536	-1,656		-1,656		-1,656
1026 REV/RECOVER	1,639	0.1087	-276		-276		-276
1031 CNTY CNSL	42,528	2.8214	-7,149		-7,149		-7,149
1040 PERSONNEL	2,864	0.1900	-481		-481		-481
1073 MAINTENANCE	25,624	1.7000	-4,307		-4,307		-4,307
1074 CUSTODIAN	3,786	0.2512	-636		-636		-636
1101 INSURANCE	834	0.0553	-140		-140		-140
1108 IT	2,619	0.1738	-440		-440	11	-429
201 CNTRL SERV	2,204	0.1462	-370		-370	9	-361
1011 BRD OF SUPV	26,117	1.7327	-4,390		-4,390	109	-4,281
1023 ASSESSOR	19,992	1.3263	-3,361		-3,361	83	-3,278
1051 ELECTIONS	13,268	0.8802	-2,230		-2,230	55	-2,175
1106 SURVERYOR	575	0.0381	-97		-97	2	-95
20131 JUD DIST	10,494	0.6962	-1,764		-1,764	44	-1,720
2016 DIST ATTNY	20,913	1.3874	-3,515		-3,515	87	-3,428
20161 DA WEL/INV	21,510	1.4270	-3,616		-3,616	90	-3,526
20162 DA IND/GAM 2258	844	0.0560	-142		-142	4	-138
2017 CHILD SUPP 00125	20,736	1.3757	-3,486		-3,486	86	-3,400
2019 PUBL DEFEND	1,000	0.0663	-168		-168	4	-164
2020 COMMUNICTNS	5,557	0.3687	-934		-934	23	-911
2021 SHERIFF	229,444	15.2219	-38,570		-38,570	956	-37,614
20211 SO BAILIFF	1,471	0.0976	-247		-247	6	-241
20212 SO IND/GAM 2339	1,177	0.0781	-198		-198	5	-193
2031 JAIL	27,546	1.8275	-4,630		-4,630	115	-4,515
2035 PROBATION	59,009	3.9148	-9,919		-9,919	246	-9,673
20351 PROB IND/GM 2526	131	0.0087	-22		-22	1	-21
20352 LOCAL COMM CORRCTN 2528	2,133	0.1415	-359		-359	9	-350

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
20353 COMM CORRTN PRFRM INCENT	1,773	0.1176	-298		-298	7	-291
2036 VICTIM WITN	603	0.0400	-101		-101	3	-98
20363 YOUTH OFFEND GNT	1,188	0.0788	-200		-200	5	-195
2059 AG ADM SERV	2,848	0.1889	-479		-479	12	-467
2060 AG COMM	10,848	0.7197	-1,824		-1,824	45	-1,779
2070 CLERK/RECOR	5,491	0.3643	-923		-923	23	-900
2071 CORONER	702	0.0466	-118		-118	3	-115
2076 PLANN/BLDG	23,665	1.5700	-3,978		-3,978	99	-3,879
2077 ANIMAL CTRL	17,708	1.1748	-2,977		-2,977	74	-2,903
2080 TRAPPER	1,321	0.0876	-222		-222	6	-216
2081 OES	895	0.0594	-150		-150	4	-146
2083 PUBLIC ADMN	122	0.0081	-21		-21	1	-20
4010 BH ADMIN SV 106	75,536	5.0112	-12,698		-12,698	315	-12,383
4011 SUBST ABUSE 106	10,857	0.7203	-1,825		-1,825	45	-1,780
4012 HEALTH 108	13,393	0.8885	-2,251		-2,251	56	-2,195
4013 MNTH HLTH 106	100,285	6.6531	-16,858		-16,858	418	-16,440
4015 AIR POLLUT 130	3,672	0.2436	-617		-617	15	-602
4019 ENVIR HLTH 108	3,883	0.2576	-653		-653	16	-637
4023 AMBULANCE 108	1,800	0.1194	-303		-303	7	-296
5010 DHHS ADMIN 108	7,176	0.4761	-1,206		-1,206	30	-1,176
5011 WELFARE 108	172,594	11.4503	-29,013		-29,013	719	-28,294
5033 SR NUTRITON 108	1,490	0.0989	-250		-250	6	-244
5051 VET SERV	1,100	0.0730	-185		-185	5	-180
5061 SR CITIZENS	511	0.0339	-86		-86	2	-84
6012 SUPT OF SCH	1,194	0.0792	-201		-201	5	-196
6021 LIBRARY	35,403	2.3487	-5,951		-5,951	147	-5,804
6022 ADULT LIT	150	0.0100	-25		-25	1	-24
6031 AG EXTENS	10,319	0.6846	-1,735		-1,735	43	-1,692

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
7032 COL VET	1,351	0.0896	-227		-227	6	-221
7033 MAX VET	2,523	0.1674	-424		-424	11	-413
7034 PRIN VET	23	0.0015	-4		-4		-4
7035 WMS VET	950	0.0630	-160		-160	4	-156
110 PUBLIC WORKS 3010	338,043	22.4265	-56,826		-56,826	1,404	-55,422
156 MIGRANT HSE 1075	37,673	2.4993	-6,333		-6,333	157	-6,176
447 SOLID WASTE 4000	11,241	0.7458	-1,890		-1,890	47	-1,843
468 AIRPORT 4001	7,643	0.5071	-1,285		-1,285	32	-1,253
493 TRANSIT AGN 4002	32,052	2.1264	-5,388		-5,388	133	-5,255
848 LAFCO 4060	50	0.0033	-8		-8		-8
OUTSIDE AGENCIES	6,455	0.4282	-1,085		-1,085	27	-1,058
SubTotal	1,507,333	100.0000	-253,383		-253,383	5,878	-247,505
Total	1,507,333	100.0000	-253,383		-253,383	5,878	-247,505

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	(1,502)	(1,502)
1022 TREASURER	(1,656)	(1,656)
1026 REV/RECOVER	(276)	(276)
1031 CNTY CNSL	(7,149)	(7,149)
1040 PERSONNEL	(481)	(481)
1073 MAINTENANCE	(4,307)	(4,307)
1074 CUSTODIAN	(636)	(636)
1101 INSURANCE	(140)	(140)
1108 IT	(429)	(429)
201 CNTRL SERV	(361)	(361)
1011 BRD OF SUPV	(4,281)	(4,281)
1023 ASSESSOR	(3,278)	(3,278)
1051 ELECTIONS	(2,175)	(2,175)
1106 SURVERYOR	(95)	(95)
20131 JUD DIST	(1,720)	(1,720)
2016 DIST ATTNY	(3,428)	(3,428)
20161 DA WEL/INV	(3,526)	(3,526)
20162 DA IND/GAM 2258	(138)	(138)
2017 CHILD SUPP 00125	(3,400)	(3,400)
2019 PUBL DEFEND	(164)	(164)
2020 COMMUNICTNS	(911)	(911)
2021 SHERIFF	(37,614)	(37,614)
20211 SO BAILIFF	(241)	(241)
20212 SO IND/GAM 2339	(193)	(193)
2031 JAIL	(4,515)	(4,515)
2035 PROBATION	(9,673)	(9,673)
20351 PROB IND/GM 2526	(21)	(21)
20352 LOCAL COMM	(350)	(350)
20353 COMM CORRTN	(291)	(291)
2036 VICTIM WITN	(98)	(98)
20363 YOUTH OFFEND GNT	(195)	(195)
2059 AG ADM SERV	(467)	(467)
2060 AG COMM	(1,779)	(1,779)
2070 CLERK/RECOR	(900)	(900)
2071 CORONER	(115)	(115)
2076 PLANN/BLDG	(3,879)	(3,879)

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

Receiving Department	Total	INSURANCE ADMIN
2077 ANIMAL CTRL	(2,903)	(2,903)
2080 TRAPPER	(216)	(216)
2081 OES	(146)	(146)
2083 PUBLIC ADMN	(20)	(20)
4010 BH ADMIN SV 106	(12,383)	(12,383)
4011 SUBST ABUSE 106	(1,780)	(1,780)
4012 HEALTH 108	(2,195)	(2,195)
4013 MNTH HLTH 106	(16,440)	(16,440)
4015 AIR POLLUT 130	(602)	(602)
4019 ENVIR HLTH 108	(637)	(637)
4023 AMBULANCE 108	(296)	(296)
5010 DHHS ADMIN 108	(1,176)	(1,176)
5011 WELFARE 108	(28,294)	(28,294)
5033 SR NUTRITON 108	(244)	(244)
5051 VET SERV	(180)	(180)
5061 SR CITIZENS	(84)	(84)
6012 SUPT OF SCH	(196)	(196)
6021 LIBRARY	(5,804)	(5,804)
6022 ADULT LIT	(24)	(24)
6031 AG EXTENS	(1,692)	(1,692)
7032 COL VET	(221)	(221)
7033 MAX VET	(413)	(413)
7034 PRIN VET	(4)	(4)
7035 WMS VET	(156)	(156)
110 PUBLIC WORKS 3010	(55,422)	(55,422)
156 MIGRANT HSE 1075	(6,176)	(6,176)
447 SOLID WASTE 4000	(1,843)	(1,843)
468 AIRPORT 4001	(1,253)	(1,253)
493 TRANSIT AGN 4002	(5,255)	(5,255)
848 LAFCO 4060	(8)	(8)
OUTSIDE AGENCIES	(1,058)	(1,058)

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

Receiving Department	Total	INSURANCE ADMIN
Direct Billed	0	0
Total	(247,505)	(247,505)

COLUSA COUNTY

Schedule 11.1 Narrative Description of 2013-2014 Costs to be Allocated

For Department INFORMATION TECHNOLOGY

The Information Technology 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 300 users, networks, various critical applications, and database servers. In addition, time is spent on planning/testing disaster recovery procedures for the critical applications that allow the county to operate on a daily basis. The allocation basis for the 2013-2014 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, and Child Support Services whose computer services are supplied by the California Department of Child Support Services. Therefore, the costs related to this function were allocated based on the actual number of personal computers per department which received IT services during the 2013-2014 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 2013-2014 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 2013-2014.

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 2013-2014 fiscal year which offset expenses as a cost adjustment was as follows:

Amount	Account.	Description	Function
$3,749	1108-466105	Property Tax Administration Fee	General Government
87	1108-468782	Reimbursement for I.T. Services	General I.T.
762	1108-59390	I.T. Travel Reimbursement	General I.T.
$4,598	Total Cost Adjustment		

DIRECT BILLED

There were no direct billings for the 2013-2014 fiscal year.

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

$348,009	Total Fund #00101-1021--Auditor-Controller actual costs
$124,097	Total Budget 2013-2014 Actual Expenditures
$223,913	Add back Transfers and Reimbursements
$349,010	Total 2013-2014 Fund #00101-1021--Auditor-Controller Expenditures recorded in the County Budget
$1	Difference is due to rounding

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	348,009			348,009
FIXED ASSETS	(3,398)			
Total Deductions:	(3,398)			(3,398)
BUILDING USE	2,070		2,070	
EQUIPMENT USE	8,298		8,298	
1021 AUDITOR	2,460	333	2,793	
1022 TREASURER	913	84	997	
1031 CNTY CNSL	1,339	143	1,482	
1040 PERSONNEL	433	19	452	
1073 MAINTENANCE	5,325	151	5,476	
1074 CUSTODIAN	7,719	238	7,957	
1101 INSURANCE	(440)	11	(429)	
1108 IT		2,157	2,157	
201 CNTRL SERV		1,671	1,671	
Total Allocated Additions:	28,117	4,807	32,924	32,924
#466105 PROP TAX ADMIN	(3,749)			
#479475 MISC REIMB	(87)			
#59390 REIMB PROJ	(762)			
Total Departmental Cost Adjustments:	(4,598)			(4,598)
Total To Be Allocated:	368,130	4,807		372,937

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	220,262	0	99,191	19,784	121
FRINGE BENEFITS	103,021	0	45,779	8,252	60
Other Expense & Cost					
3060 COMMUNICATIONS	2,193	0	2,052	0	0
3061 COMM-CELL PHONE	2,160	0	1,992	0	0
3100 INSURANCE	1,245	0	1,179	0	0
3120 MAINT-EQUIP	3,521	0	3,521	0	0
3121 MAINT-EQUIP	1,028	0	1,028	0	0
3150 MEMBERSHIPS	387	0	387	0	0
3170 OFFICE EXPENSE	849	0	832	0	0
3171 POSTAGE	0	0	0	0	0
3180 PROF SPEC SERV	152	0	129	0	0
3190 PUBL NOTICE	0	0	0	0	0
3230 SPEC DEPT EXP	119	0	56	0	0
3231 SOFTWARE	1,282	0	1,282	0	0
3250 TRANS/TRAVEL	1,316	0	1,316	0	0
3251 EDUCATION/TRAINING	6,386	0	6,386	0	0
3253 FUEL	690	0	690	0	0
*FIXED ASSETS	3,398	3,398	0	0	0
Departmental Totals					
Total Expenditures	348,009	3,398	165,820	28,036	181
Deductions					
Total Deductions	(3,398)	(3,398)	0	0	0
Cost Adjustments					
#466105 PROP TAX ADMIN	(3,749)	0	0	0	0
#479475 MISC REIMB	(87)	0	(87)	0	0
#59390 REIMB PROJ	(762)	0	(762)	0	0
Functional Cost	340,013	0	164,971	28,036	181
Allocation Step 1					
Inbound- All Others	28,117	0	12,663	2,525	15
Unallocated Costs	(22,983)	0	0	0	0
1st Allocation	345,147	0	177,634	30,561	196

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	4,807	0	2,165	432	3
Unallocated Costs	(369)	0	0	0	0
2nd Allocation	4,438	0	2,165	432	3
Total For 1011080 1108 IT					
Total Allocated	349,585	0	179,799	30,993	199

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

	IT SPECIAL PROJECTS	GENERAL GOVT
Wages & Benefits		
SALARIES & WAGES	84,238	16,928
FRINGE BENEFITS	41,765	7,165
Other Expense & Cost		
3060 COMMUNICATIONS	0	141
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	126,003	24,571
Deductions		
Total Deductions	0	0
Cost Adjustments		
#466105 PROP TAX ADMIN	0	(3,749)
#479475 MISC REIMB	0	0
#59390 REIMB PROJ	0	0
Functional Cost	126,003	20,822
Allocation Step 1		
Inbound- All Others	10,753	2,161
Unallocated Costs	0	(22,983)
1st Allocation	136,756	0

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

	IT SPECIAL PROJECTS	GENERAL GOVT
Allocation Step 2		
Inbound- All Others	1,838	369
Unallocated Costs	0	(369)
2nd Allocation	1,838	0
Total For 1011080 1108 IT		
Total Allocated	138,594	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	111,000	4.1929	7,448		7,448		7,448
1022 TREASURER	44,629	1.6858	2,995		2,995		2,995
1026 REV/RECOVER	10,000	0.3777	671		671		671
1031 CNTY CNSL	30,000	1.1332	2,013		2,013		2,013
1040 PERSONNEL	30,000	1.1332	2,013		2,013		2,013
1073 MAINTENANCE	31,279	1.1815	2,099		2,099		2,099
1074 CUSTODIAN	40,353	1.5243	2,708		2,708		2,708
1101 INSURANCE	18,500	0.6988	1,241		1,241		1,241
1108 IT	30,500	1.1521	2,047		2,047		2,047
201 CNTRL SERV	20,000	0.7555	1,342		1,342	19	1,361
1011 BRD OF SUPV	50,000	1.8887	3,355		3,355	47	3,402
1012 CAO	8,200	0.3097	550		550	8	558
1023 ASSESSOR	110,000	4.1551	7,381		7,381	103	7,484
1051 ELECTIONS	29,000	1.0954	1,946		1,946	27	1,973
2016 DIST ATTNY	81,900	3.0937	5,495		5,495	77	5,572
20161 DA WEL/INV	100	0.0038	7		7		7
2020 COMMUNICTNS	100,000	3.7774	6,710		6,710	94	6,804
2021 SHERIFF	365,361	13.8011	24,515		24,515	344	24,859
20211 SO BAILIFF	25,000	0.9443	1,677		1,677	24	1,701
20212 SO IND/GAM 2339	20,000	0.7555	1,342		1,342	19	1,361
2031 JAIL	189,859	7.1717	12,739		12,739	179	12,918
2035 PROBATION	161,253	6.0911	10,820		10,820	152	10,972
20351 PROB IND/GM 2526	7,377	0.2787	495		495	7	502
20352 LOCAL COMM CORRCTN 2528	35,000	1.3221	2,348		2,348	33	2,381
20353 COMM CORRTN PRFRM INCENT	15,000	0.5666	1,006		1,006	14	1,020
2036 VICTIM WITN	11,000	0.4155	738		738	10	748
20363 YOUTH OFFEND GNT	10,000	0.3777	671		671	9	680
2059 AG ADM SERV	47,394	1.7903	3,180		3,180	45	3,225

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
2060 AG COMM	58,500	2.2098	3,925		3,925	55	3,980
2070 CLERK/RECOR	40,800	1.5412	2,738		2,738	38	2,776
2071 CORONER	10,000	0.3777	671		671	9	680
2076 PLANN/BLDG	48,368	1.8270	3,245		3,245	46	3,291
2077 ANIMAL CTRL	20,000	0.7555	1,342		1,342	19	1,361
2081 OES	11,150	0.4212	748		748	10	758
2083 PUBLIC ADMN	704	0.0266	47		47	1	48
4010 BH ADMIN SV 106	40,000	1.5110	2,684		2,684	38	2,722
4011 SUBST ABUSE 106	20,000	0.7555	1,342		1,342	19	1,361
4013 MNTH HLTH 106	430,000	16.2428	28,855		28,855	404	29,259
4015 AIR POLLUT 130	32,500	1.2277	2,181		2,181	31	2,212
6021 LIBRARY	135,000	5.0995	9,058		9,058	127	9,185
6031 AG EXTENS	30,000	1.1332	2,013		2,013	28	2,041
156 MIGRANT HSE 1075	22,606	0.8539	1,517		1,517	21	1,538
468 AIRPORT 4001	5,000	0.1889	335		335	5	340
493 TRANSIT AGN 4002	110,000	4.1551	7,381		7,381	103	7,484
SubTotal	2,647,333	100.0000	177,634		177,634	2,165	179,799
Total	2,647,333	100.0000	177,634		177,634	2,165	179,799

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	2,735	9.4686	2,894		2,894		2,894
1022 TREASURER	164	0.5678	174		174		174
1026 REV/RECOVER	115	0.3981	122		122		122
1031 CNTY CNSL	269	0.9313	285		285		285
1040 PERSONNEL	130	0.4501	138		138		138
1073 MAINTENANCE	480	1.6618	508		508		508
1074 CUSTODIAN	393	1.3606	416		416		416
1101 INSURANCE	175	0.6059	185		185		185
1108 IT	103	0.3566	109		109		109
201 CNTRL SERV	402	1.3917	425		425	7	432
1011 BRD OF SUPV	287	0.9936	304		304	5	309
1012 CAO	52	0.1800	55		55	1	56
1023 ASSESSOR	234	0.8101	248		248	4	252
1051 ELECTIONS	190	0.6578	201		201	3	204
1092 ADVERTISING	26	0.0900	28		28		28
1103 EE_BENEFITS	17	0.0589	18		18		18
1106 SURVERYOR	24	0.0831	25		25		25
1107 REFUNDS	12	0.0415	13		13		13
20131 JUD DIST	133	0.4604	141		141	2	143
2014 GRAND JURY	211	0.7305	223		223	4	227
2016 DIST ATTNY	484	1.6756	512		512	9	521
2017 CHILD SUPP 00125	217	0.7513	230		230	4	234
2019 PUBL DEFEND	124	0.4293	131		131	2	133
2020 COMMUNICTNS	134	0.4639	142		142	2	144
2021 SHERIFF	1,288	4.4591	1,363		1,363	23	1,386
20211 SO BAILIFF	25	0.0866	26		26		26
20212 SO IND/GAM 2339	25	0.0866	26		26		26
2031 JAIL	569	1.9699	602		602	10	612

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
2033 JUV FAC	32	0.1108	34		34	1	35
2035 PROBATION	803	2.7800	850		850	14	864
20352 LOCAL COMM CORRCTN 2528	455	1.5752	481		481	8	489
20353 COMM CORRTN PRFRM INCENT	188	0.6509	199		199	3	202
2036 VICTIM WITN	214	0.7409	226		226	4	230
20363 YOUTH OFFEND GNT	137	0.4743	145		145	2	147
2050 FLD WTR CON	26	0.0900	28		28		28
2059 AG ADM SERV	246	0.8517	260		260	4	264
2060 AG COMM	310	1.0732	328		328	6	334
2061 WTR MGT	32	0.1108	34		34	1	35
2070 CLERK/RECOR	195	0.6751	206		206	3	209
2071 CORONER	217	0.7513	230		230	4	234
2076 PLANN/BLDG	211	0.7305	223		223	4	227
2077 ANIMAL CTRL	240	0.8309	254		254	4	258
2080 TRAPPER	1	0.0035	1		1		1
2081 OES	107	0.3704	113		113	2	115
20811 HOME SECUR	8	0.0277	8		8		8
2083 PUBLIC ADMN	25	0.0866	26		26		26
4010 BH ADMIN SV 106	135	0.4674	143		143	2	145
4011 SUBST ABUSE 106	672	2.3265	711		711	12	723
4012 HEALTH 108	568	1.9664	601		601	10	611
4013 MNTH HLTH 106	2,431	8.4161	2,572		2,572	43	2,615
40131 MH SERV FND 2936	344	1.1909	364		364	6	370
40132 MHSA EDUC & TRAIN 2939	14	0.0485	15		15		15
40133 MHSA 2940	4	0.0138	4		4		4
40134 MHSA 2942	12	0.0415	13		13		13
40135 MHSA 2941	3	0.0104	3		3		3
40136 MHSA 2943	11	0.0381	12		12		12

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
4015 AIR POLLUT 130	128	0.4431	135		135	2	137
4019 ENVIR HLTH 108	282	0.9763	298		298	5	303
4023 AMBULANCE 108	86	0.2977	91		91	2	93
5010 DHHS ADMIN 108	419	1.4506	443		443	7	450
5011 WELFARE 108	1,443	4.9957	1,527		1,527	26	1,553
5032 INDG BURIAL	6	0.0208	6		6		6
5033 SR NUTRITON 108	83	0.2873	88		88	1	89
5041 JUV CRT WRD	37	0.1281	39		39	1	40
5051 VET SERV	43	0.1489	45		45	1	46
5061 SR CITIZENS	24	0.0831	25		25		25
6021 LIBRARY	706	2.4442	747		747	13	760
6022 ADULT LIT	27	0.0935	29		29		29
6031 AG EXTENS	122	0.4224	129		129	2	131
7032 COL VET	25	0.0866	26		26		26
7033 MAX VET	36	0.1246	38		38	1	39
7034 PRIN VET	39	0.1350	41		41	1	42
110 PUBLIC WORKS 3010	2,315	8.0145	2,449		2,449	41	2,490
121 BLDG FUND 1080	14	0.0485	15		15		15
151 FISH/GAME 2078	29	0.1004	31		31	1	32
154 PARK REC 7011	9	0.0312	10		10		10
156 MIGRANT HSE 1075	403	1.3952	426		426	7	433
447 SOLID WASTE 4000	112	0.3877	118		118	2	120
465 LOCAL TRNSP 4020	10	0.0346	11		11		11
468 AIRPORT 4001	211	0.7305	223		223	4	227
491 LOC TRAN PL 4022	62	0.2146	66		66	1	67
493 TRANSIT AGN 4002	581	2.0114	615		615	10	625
848 LAFCO 4060	122	0.4224	129		129	2	131
878 IHSS PUB AU 7526	43	0.1489	45		45	1	46

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	4,809	16.6481	5,088		5,088	92	5,180
SubTotal	28,885	100.0000	30,561		30,561	432	30,993
Total	28,885	100.0000	30,561		30,561	432	30,993

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	2.6935	5		5		5
1022 TREASURER	44,629	1.0830	2		2		2
1026 REV/RECOVER	10,000	0.2427					
1031 CNTY CNSL	30,000	0.7280	1		1		1
1040 PERSONNEL	30,000	0.7280	1		1		1
1073 MAINTENANCE	31,279	0.7590	1		1		1
1074 CUSTODIAN	40,353	0.9792	2		2		2
1101 INSURANCE	18,500	0.4489	1		1		1
1108 IT	30,500	0.7401	1		1		1
201 CNTRL SERV	20,000	0.4853	1		1		1
1011 BRD OF SUPV	50,000	1.2133	2		2		2
1012 CAO	8,200	0.1990					
1023 ASSESSOR	110,000	2.6693	5		5		5
1051 ELECTIONS	29,000	0.7037	1		1		1
1106 SURVERYOR	10,000	0.2427					
2016 DIST ATTNY	81,900	1.9874	4		4		4
20161 DA WEL/INV	100	0.0024					
2017 CHILD SUPP 00125	90,000	2.1839	4		4		4
2020 COMMUNICTNS	100,000	2.4266	5		5		5
2021 SHERIFF	365,361	8.8658	17		17		17
20211 SO BAILIFF	25,000	0.6066	1		1		1
20212 SO IND/GAM 2339	20,000	0.4853	1		1		1
2031 JAIL	189,859	4.6071	9		9		9
2035 PROBATION	161,253	3.9130	8		8		8
20351 PROB IND/GM 2526	7,377	0.1790					
20352 LOCAL COMM CORRCTN 2528	35,000	0.8493	2		2		2
20353 COMM CORRTN PRFRM INCENT	15,000	0.3640	1		1		1
2036 VICTIM WITN	11,000	0.2669	1		1		1

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
20363 YOUTH OFFEND GNT	10,000	0.2427					
2059 AG ADM SERV	47,394	1.1501	2		2		2
2060 AG COMM	58,500	1.4196	3		3		3
2070 CLERK/RECOR	40,800	0.9901	2		2		2
2071 CORONER	10,000	0.2427					
2076 PLANN/BLDG	48,368	1.1737	2		2		2
2077 ANIMAL CTRL	20,000	0.4853	1		1		1
2081 OES	11,150	0.2706	1		1		1
2083 PUBLIC ADMN	704	0.0171					
4010 BH ADMIN SV 106	40,000	0.9706	2		2		2
4011 SUBST ABUSE 106	20,000	0.4853	1		1		1
4012 HEALTH 108	137,000	3.3244	7		7		7
4013 MNTH HLTH 106	430,000	10.4341	26		26	3	29
4015 AIR POLLUT 130	32,500	0.7886	2		2		2
4019 ENVIR HLTH 108	40,000	0.9706	2		2		2
5010 DHHS ADMIN 108	100,000	2.4266	5		5		5
5011 WELFARE 108	380,000	9.2211	18		18		18
5033 SR NUTRITON 108	6,667	0.1618					
5051 VET SERV	10,000	0.2427					
6021 LIBRARY	135,000	3.2759	6		6		6
6031 AG EXTENS	30,000	0.7280	1		1		1
110 PUBLIC WORKS 3010	360,000	8.7357	17		17		17
156 MIGRANT HSE 1075	22,606	0.5486	1		1		1
447 SOLID WASTE 4000	10,000	0.2427					
468 AIRPORT 4001	5,000	0.1213					
493 TRANSIT AGN 4002	110,000	2.6693	5		5		5
OUTSIDE AGENCIES	330,000	8.0078	16		16		16
SubTotal	4,121,000	100.0000	196		196	3	199

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	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	4,121,000	100.0000	196		196	3	199

Allocation Basis: NUMBER OF EMPLOYEE POSITIONS PER DEPT TIMES 10000
Allocation Source: EMPLOYEE POSITION ALLOCATION SCHEDULE

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

Activity - IT SPECIAL PROJECTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	5,958	4.7285	6,466		6,466		6,466
1022 TREASURER	2,928	2.3238	3,178		3,178		3,178
1026 REV/RECOVER	63	0.0500	68		68		68
1031 CNTY CNSL	7,494	5.9475	8,134		8,134		8,134
1040 PERSONNEL	1,905	1.5119	2,068		2,068		2,068
1073 MAINTENANCE	1,830	1.4523	1,986		1,986		1,986
1101 INSURANCE	767	0.6087	832		832		832
201 CNTRL SERV	1,040	0.8254	1,129		1,129	18	1,147
1011 BRD OF SUPV	3,107	2.4658	3,372		3,372	54	3,426
1012 CAO	1,557	1.2357	1,690		1,690	27	1,717
2016 DIST ATTNY	12,204	9.6855	13,245		13,245	214	13,459
2017 CHILD SUPP 00125	63	0.0500	68		68	1	69
2021 SHERIFF	4,566	3.6237	4,956		4,956	80	5,036
2035 PROBATION	13,696	10.8696	14,865		14,865	240	15,105
2060 AG COMM	9,353	7.4228	10,151		10,151	164	10,315
2070 CLERK/RECOR	8,072	6.4062	8,761		8,761	141	8,902
2076 PLANN/BLDG	4,013	3.1848	4,355		4,355	70	4,425
4012 HEALTH 108	469	0.3722	509		509	8	517
4013 MNTH HLTH 106	31,581	25.0636	34,277		34,277	553	34,830
5011 WELFARE 108	500	0.3968	543		543	9	552
6021 LIBRARY	12,862	10.2077	13,960		13,960	225	14,185
6031 AG EXTENS	250	0.1984	271		271	4	275
110 PUBLIC WORKS 3010	399	0.3167	433		433	7	440
493 TRANSIT AGN 4002	1,326	1.0524	1,439		1,439	23	1,462
SubTotal	126,003	100.0000	136,756		136,756	1,838	138,594
Total	126,003	100.0000	136,756		136,756	1,838	138,594

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

Allocation Source: INFORMATION TECHNOLOGY EMPLOYEE TIME RECORDS

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

Receiving Department	Total	GENERAL IT ADMIN	IT ACCOUNTING	IT PAYROLL SYSTEM	IT SPECIAL PROJECTS
1021 AUDITOR	16,813	7,448	2,894	5	6,466
1022 TREASURER	6,349	2,995	174	2	3,178
1026 REV/RECOVER	861	671	122	0	68
1031 CNTY CNSL	10,433	2,013	285	1	8,134
1040 PERSONNEL	4,220	2,013	138	1	2,068
1073 MAINTENANCE	4,594	2,099	508	1	1,986
1074 CUSTODIAN	3,126	2,708	416	2	0
1101 INSURANCE	2,259	1,241	185	1	832
1108 IT	2,157	2,047	109	1	0
201 CNTRL SERV	2,941	1,361	432	1	1,147
1011 BRD OF SUPV	7,139	3,402	309	2	3,426
1012 CAO	2,331	558	56	0	1,717
1023 ASSESSOR	7,741	7,484	252	5	0
1051 ELECTIONS	2,178	1,973	204	1	0
1092 ADVERTISING	28	0	28	0	0
1103 EE_BENEFITS	18	0	18	0	0
1106 SURVERYOR	25	0	25	0	0
1107 REFUNDS	13	0	13	0	0
20131 JUD DIST	143	0	143	0	0
2014 GRAND JURY	227	0	227	0	0
2016 DIST ATTNY	19,556	5,572	521	4	13,459
20161 DA WEL/INV	7	7	0	0	0
2017 CHILD SUPP 00125	307	0	234	4	69
2019 PUBL DEFEND	133	0	133	0	0
2020 COMMUNICTNS	6,953	6,804	144	5	0
2021 SHERIFF	31,298	24,859	1,386	17	5,036
20211 SO BAILIFF	1,728	1,701	26	1	0
20212 SO IND/GAM 2339	1,388	1,361	26	1	0
2031 JAIL	13,539	12,918	612	9	0
2033 JUV FAC	35	0	35	0	0
2035 PROBATION	26,949	10,972	864	8	15,105
20351 PROB IND/GM 2526	502	502	0	0	0
20352 LOCAL COMM	2,872	2,381	489	2	0
20353 COMM CORRTN	1,223	1,020	202	1	0
2036 VICTIM WITN	979	748	230	1	0
20363 YOUTH OFFEND GNT	827	680	147	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
2050 FLD WTR CON	28	0	28	0	0
2059 AG ADM SERV	3,491	3,225	264	2	0
2060 AG COMM	14,632	3,980	334	3	10,315
2061 WTR MGT	35	0	35	0	0
2070 CLERK/RECOR	11,889	2,776	209	2	8,902
2071 CORONER	914	680	234	0	0
2076 PLANN/BLDG	7,945	3,291	227	2	4,425
2077 ANIMAL CTRL	1,620	1,361	258	1	0
2080 TRAPPER	1	0	1	0	0
2081 OES	874	758	115	1	0
20811 HOME SECUR	8	0	8	0	0
2083 PUBLIC ADMN	74	48	26	0	0
4010 BH ADMIN SV 106	2,869	2,722	145	2	0
4011 SUBST ABUSE 106	2,085	1,361	723	1	0
4012 HEALTH 108	1,135	0	611	7	517
4013 MNTH HLTH 106	66,733	29,259	2,615	29	34,830
40131 MH SERV FND 2936	370	0	370	0	0
40132 MHSA EDUC & TRAIN	15	0	15	0	0
40133 MHSA 2940	4	0	4	0	0
40134 MHSA 2942	13	0	13	0	0
40135 MHSA 2941	3	0	3	0	0
40136 MHSA 2943	12	0	12	0	0
4015 AIR POLLUT 130	2,351	2,212	137	2	0
4019 ENVIR HLTH 108	305	0	303	2	0
4023 AMBULANCE 108	93	0	93	0	0
5010 DHHS ADMIN 108	455	0	450	5	0
5011 WELFARE 108	2,123	0	1,553	18	552
5032 INDG BURIAL	6	0	6	0	0
5033 SR NUTRITON 108	89	0	89	0	0
5041 JUV CRT WRD	40	0	40	0	0
5051 VET SERV	46	0	46	0	0
5061 SR CITIZENS	25	0	25	0	0
6021 LIBRARY	24,136	9,185	760	6	14,185
6022 ADULT LIT	29	0	29	0	0
6031 AG EXTENS	2,448	2,041	131	1	275
7032 COL VET	26	0	26	0	0
7033 MAX VET	39	0	39	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
7034 PRIN VET	42	0	42	0	0
110 PUBLIC WORKS 3010	2,947	0	2,490	17	440
121 BLDG FUND 1080	15	0	15	0	0
151 FISH/GAME 2078	32	0	32	0	0
154 PARK REC 7011	10	0	10	0	0
156 MIGRANT HSE 1075	1,972	1,538	433	1	0
447 SOLID WASTE 4000	120	0	120	0	0
465 LOCAL TRNSP 4020	11	0	11	0	0
468 AIRPORT 4001	567	340	227	0	0
491 LOC TRAN PL 4022	67	0	67	0	0
493 TRANSIT AGN 4002	9,576	7,484	625	5	1,462
848 LAFCO 4060	131	0	131	0	0
878 IHSS PUB AU 7526	46	0	46	0	0
OUTSIDE AGENCIES	5,196	0	5,180	16	0
Direct Billed	0	0	0	0	0
Total	349,585	179,799	30,993	199	138,594

COLUSA COUNTY
Schedule 12.1 Narrative Description of 2013-2014 Costs to be Allocated
For Department 201000 CENTRAL SERVICES (PURCHASING)

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.

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 2013-2014 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 2013-2014 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 2013-2014 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 2013-2014 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 2013-2014 fiscal year.

COST ADJUSTMENTS

The Cost Adjustments were for expenditure offsets consisting of both revenue and expenditure reimbursements listed below for the 2013-2014 fiscal year:

Amount	Revenue/Exp Acct	Description	Function
$113	#1109-468780	Reimb from Outside Agencies	Department Purchases
$160	#1109-479100	Sale of Fixed Assets	General Administration
$3,683	#1109-479470	Office Depot Rebate	General Administration
$3,956	Total Revenue Cost Adjustment		
$10,617	#593901-4 Dept Purch	Offset Administration Costs	Administration
$403,009	#593901-4 Dept Purch	Department Reimbursements	Department Purchases
$413,626	Total Reimbursed Projects #1109-59390		
$417,582	Cost Adjustments		

DIRECT BILLED

There were no costs direct billed during the 2013-2014 fiscal year.

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

$535,887	Total Fund #00101-1109 Central Services (Purchasing) actual costs
$2,420	Total Budget 2013-2014 Actual Expenditures
$533,468	Add back Transfers and Reimbursements
$535,888	Total 2013-2014 Fund #00101-1109 Central Services (Purchasing) Expenditures recorded in the County Budget
$1	Difference is due to rounding

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	535,887			535,887
FIXED ASSETS	(748)			
Total Deductions:	(748)			(748)
BUILDING USE	4,409		4,409	
EQUIPMENT USE	2,849		2,849	
1021 AUDITOR	4,121	548	4,669	
1022 TREASURER	3,035	280	3,315	
1031 CNTY CNSL	2,445	262	2,707	
1040 PERSONNEL	591	40	631	
1073 MAINTENANCE	2,955	78	3,033	
1074 CUSTODIAN	9,119	300	9,419	
1101 INSURANCE	(370)	9	(361)	
1108 IT	2,897	44	2,941	
201 CNTRL SERV		3,513	3,513	
Total Allocated Additions:	32,051	5,074	37,125	37,125
#468780 C/S REIMB	(113)			
#479470 OFFICE DEPOT REBATE	(160)			
#479100 SALE FIXED ASSET	(3,683)			
#593901-11 DEPT PURCHASES	(413,626)			
Total Departmental Cost Adjustments:	(417,582)			(417,582)
Total To Be Allocated:	149,608	5,074		154,682

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

	Total	General & Admin	SERVICE & SUPPLIES	COPIER	POSTAGE
Wages & Benefits					
SALARIES & WAGES	65,059	55,167	2,847	133	2,308
Other Expense & Cost					
BENEFITS	43,542	36,922	1,905	89	1,545
3060 COMMUNICATIONS	911	911	0	0	0
3090 HOUSEHOLD	0	0	0	0	0
3100 INSURANCE	1,303	1,303	0	0	0
3120 MAINT-EQUIP	2,163	773	0	1,390	0
3121 MAINT-SOFTWARE	525	525	0	0	0
3150 MEMBERSHIPS	119	119	0	0	0
3161 BANK FEES	127	0	0	0	127
3163 FINANCE/LATE CHARGES	195	0	0	0	0
3170 OFFICE EXPENSE	1,680	1,680	0	0	0
31701 SERVICES & SUPPLIES	363,191	0	0	0	0
3171 POSTAGE	34	34	0	0	0
31711 POSTAGE-OTHER DEPTS	38,183	0	0	0	0
3180 PROF/SPEC SERVICES	802	802	0	0	0
3190 PUBL/NOTICES	220	220	0	0	0
3200 RENTS & LEASES	14,134	0	0	8,633	5,501
3230 SPECIAL DEPT EXP	78	78	0	0	0
3231 SOFTWARE	330	330	0	0	0
3250 TRANS/TRAVEL	979	979	0	0	0
3253 FUEL	0	0	0	0	0
32532 FUEL--OTHER DEPT	1,598	0	0	0	0
53260 UTILITIES	11	11	0	0	0
5250 DISPUTED CHARGES	(45)	0	0	0	0
*FIXED ASSETS	748	748	0	0	0
Departmental Totals					
Total Expenditures	535,887	100,602	4,752	10,245	9,481
Deductions					
Total Deductions	(748)	(748)	0	0	0
Cost Adjustments					
#468780 C/S REIMB	(113)	0	0	0	0
#479470 OFFICE DEPOT REBATE	(160)	(160)	0	0	0
#479100 SALE FIXED ASSET	(3,683)	(3,683)	0	0	0
#593901-11 DEPT PURCHASES	(413,626)	(10,617)	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	117,557	85,394	4,752	10,245	9,481
Allocation Step 1					
Inbound- All Others	32,051	27,177	1,403	66	1,137
Reallocate Admin Costs		(112,571)	32,399	1,514	26,265
1st Allocation	149,608	0	38,554	11,825	36,883
Allocation Step 2					
Inbound- All Others	5,074	4,303	222	10	180
Reallocate Admin Costs		(4,303)	1,238	58	1,004
2nd Allocation	5,074	0	1,460	68	1,184
Total For 1201000 201 CNTRL SERV					
Total Allocated	154,682	0	40,014	11,893	38,067

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

	DEPTS PURCHASES	SPECIAL PURCHASES
Wages & Benefits		
SALARIES & WAGES	0	4,604
Other Expense & Cost		
BENEFITS	0	3,081
3060 COMMUNICATIONS	0	0
3090 HOUSEHOLD	0	0
3100 INSURANCE	0	0
3120 MAINT-EQUIP	0	0
3121 MAINT-SOFTWARE	0	0
3150 MEMBERSHIPS	0	0
3161 BANK FEES	0	0
3163 FINANCE/LATE CHARGES	195	0
3170 OFFICE EXPENSE	0	0
31701 SERVICES & SUPPLIES	363,191	0
3171 POSTAGE	0	0
31711 POSTAGE-OTHER DEPTS	38,183	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
3250 TRANS/TRAVEL	0	0
3253 FUEL	0	0
32532 FUEL--OTHER DEPT	1,598	0
53260 UTILITIES	0	0
5250 DISPUTED CHARGES	(45)	0
*FIXED ASSETS	0	0
Departmental Totals		
Total Expenditures	403,122	7,685
Deductions		
Total Deductions	0	0
Cost Adjustments		
#468780 C/S REIMB	(113)	0
#479470 OFFICE DEPOT REBATE	0	0
#479100 SALE FIXED ASSET	0	0
#593901-11 DEPT PURCHASES	(403,009)	0

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

	DEPTS PURCHASES	SPECIAL PURCHASES
Functional Cost	0	7,685
Allocation Step 1		
Inbound- All Others	0	2,268
Reallocate Admin Costs	0	52,393
1st Allocation	0	62,346
Allocation Step 2		
Inbound- All Others	0	359
Reallocate Admin Costs	0	2,003
2nd Allocation	0	2,362
Total For 1201000 201 CNTRL SERV		
Total Allocated	0	64,708

MaxCars - Cost Allocation Module
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COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 201 CNTRL SERV

2015-2016 COST ALLOCATION PLAN
2016 Version 10.0025-1

Activity - SERVICE & SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	59	1.8329	707		707		707
1022 TREASURER	40	1.2426	479		479		479
1026 REV/RECOVER	16	0.4970	192		192		192
1031 CNTY CNSL	29	0.9009	347		347		347
1040 PERSONNEL	66	2.0503	790		790		790
1073 MAINTENANCE	9	0.2796	108		108		108
1074 CUSTODIAN	2	0.0621	24		24		24
1101 INSURANCE	13	0.4039	156		156		156
1108 IT	41	1.2737	491		491		491
201 CNTRL SERV	223	6.9276	2,671		2,671		2,671
1011 BRD OF SUPV	64	1.9882	767		767	34	801
1012 CAO	3	0.0932	36		36	2	38
1023 ASSESSOR	51	1.5843	611		611	27	638
1051 ELECTIONS	24	0.7456	287		287	13	300
2014 GRAND JURY	11	0.3417	132		132	6	138
2016 DIST ATTNY	170	5.2811	2,036		2,036	91	2,127
20162 DA IND/GAM 2258	3	0.0932	36		36	2	38
2017 CHILD SUPP 00125	62	1.9261	743		743	33	776
2019 PUBL DEFEND	1	0.0311	12		12	1	13
2020 COMMUNICTNS	12	0.3728	144		144	6	150
2021 SHERIFF	181	5.6229	2,168		2,168	97	2,265
2031 JAIL	53	1.6465	635		635	28	663
2035 PROBATION	136	4.2249	1,629		1,629	73	1,702
20352 LOCAL COMM CORRCTN 2528	131	4.0696	1,569		1,569	70	1,639
20353 COMM CORRTN PRFRM INCENT	13	0.4039	156		156	7	163
2036 VICTIM WITN	42	1.3048	503		503	23	526
20363 YOUTH OFFEND GNT	154	4.7841	1,844		1,844	83	1,927
2059 AG ADM SERV	14	0.4349	168		168	8	176

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
2060 AG COMM	101	3.1376	1,210		1,210	54	1,264
2061 WTR MGT	5	0.1553	60		60	3	63
2070 CLERK/RECOR	62	1.9261	743		743	33	776
2071 CORONER	6	0.1864	72		72	3	75
2076 PLANN/BLDG	22	0.6834	263		263	12	275
2077 ANIMAL CTRL	4	0.1243	48		48	2	50
2081 OES	5	0.1553	60		60	3	63
20811 HOME SECUR	8	0.2485	96		96	4	100
4010 BH ADMIN SV 106	14	0.4349	168		168	8	176
4011 SUBST ABUSE 106	15	0.4660	180		180	8	188
4012 HEALTH 108	49	1.5222	587		587	26	613
4013 MNTH HLTH 106	136	4.2249	1,629		1,629	73	1,702
40131 MH SERV FND 2936	2	0.0621	24		24	1	25
4015 AIR POLLUT 130	24	0.7456	287		287	13	300
4019 ENVIR HLTH 108	15	0.4660	180		180	8	188
5010 DHHS ADMIN 108	31	0.9630	371		371	17	388
5011 WELFARE 108	396	12.3020	4,743		4,743	212	4,955
5033 SR NUTRITON 108	14	0.4349	168		168	8	176
5041 JUV CRT WRD	6	0.1864	72		72	3	75
5051 VET SERV	29	0.9009	347		347	16	363
6021 LIBRARY	509	15.8121	6,092		6,092	272	6,364
6022 ADULT LIT	15	0.4660	180		180	8	188
6031 AG EXTENS	2	0.0621	24		24	1	25
110 PUBLIC WORKS 3010	36	1.1184	431		431	19	450
151 FISH/GAME 2078	24	0.7456	287		287	13	300
156 MIGRANT HSE 1075	20	0.6213	240		240	11	251
468 AIRPORT 4001	24	0.7456	287		287	13	300
491 LOC TRAN PL 4022	1	0.0311	12		12	1	13

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
493 TRANSIT AGN 4002	4	0.1243	48		48	2	50
878 IHSS PUB AU 7526	10	0.3107	120		120	5	125
OUTSIDE AGENCIES	7	0.2175	84		84	4	88
SubTotal	3,219	100.0000	38,554		38,554	1,460	40,014
Total	3,219	100.0000	38,554		38,554	1,460	40,014

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	1,261	22.4938	2,660		2,660		2,660
1022 TREASURER	299	5.3336	631		631		631
1040 PERSONNEL	1,496	26.6856	3,156		3,156		3,156
1101 INSURANCE	155	2.7649	327		327		327
1108 IT	52	0.9276	110		110		110
201 CNTRL SERV	386	6.8855	814		814		814
1011 BRD OF SUPV	348	6.2076	734		734	12	746
1012 CAO	196	3.4963	413		413	7	420
1023 ASSESSOR	169	3.0146	356		356	6	362
1051 ELECTIONS	1,028	18.3375	2,168		2,168	36	2,204
2019 PUBL DEFEND	7	0.1249	15		15		15
2070 CLERK/RECOR	121	2.1584	255		255	4	259
2076 PLANN/BLDG	2	0.0357	4		4		4
5011 WELFARE 108	14	0.2497	30		30		30
151 FISH/GAME 2078	72	1.2843	152		152	3	155
SubTotal	5,606	100.0000	11,825		11,825	68	11,893
Total	5,606	100.0000	11,825		11,825	68	11,893

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	5,864	13.2188	4,875		4,875		4,875
1022 TREASURER	6,447	14.5330	5,360		5,360		5,360
1026 REV/RECOVER	702	1.5825	584		584		584
1031 CNTY CNSL	479	1.0798	398		398		398
1040 PERSONNEL	739	1.6659	614		614		614
201 CNTRL SERV	34	0.0766	28		28		28
1011 BRD OF SUPV	849	1.9138	706		706	33	739
1023 ASSESSOR	4,724	10.6490	3,928		3,928	186	4,114
1051 ELECTIONS	1,083	2.4413	900		900	43	943
2016 DIST ATTNY	837	1.8868	696		696	33	729
2017 CHILD SUPP 00125	2,553	5.7551	2,123		2,123	100	2,223
2035 PROBATION	1,153	2.5991	959		959	45	1,004
2036 VICTIM WITN	19	0.0428	16		16	1	17
2060 AG COMM	1,147	2.5856	954		954	45	999
2070 CLERK/RECOR	1,755	3.9562	1,459		1,459	69	1,528
2076 PLANN/BLDG	1,007	2.2700	837		837	40	877
4012 HEALTH 108	1,604	3.6158	1,334		1,334	63	1,397
4013 MNTH HLTH 106	942	2.1235	783		783	37	820
4015 AIR POLLUT 130	614	1.3841	510		510	24	534
4019 ENVIR HLTH 108	478	1.0775	397		397	19	416
5010 DHHS ADMIN 108	44	0.0992	37		37	2	39
5011 WELFARE 108	9,758	21.9968	8,113		8,113	383	8,496
5051 VET SERV	74	0.1668	62		62	3	65
6021 LIBRARY	883	1.9905	734		734	35	769
6022 ADULT LIT	16	0.0361	13		13	1	14
110 PUBLIC WORKS 3010	19	0.0428	16		16	1	17
151 FISH/GAME 2078	157	0.3539	131		131	6	137
156 MIGRANT HSE 1075	1	0.0023	1		1		1

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
468 AIRPORT 4001	285	0.6425	237		237	11	248
878 IHSS PUB AU 7526	94	0.2119	78		78	4	82
SubTotal	44,361	100.0000	36,883		36,883	1,184	38,067
Total	44,361	100.0000	36,883		36,883	1,184	38,067

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	91.00	1.9765	1,232		1,232		1,232
1022 TREASURER	162.00	3.5187	2,194		2,194		2,194
1026 REV/RECOVER	7.00	0.1520	95		95		95
1031 CNTY CNSL	14.00	0.3041	190		190		190
1040 PERSONNEL	115.00	2.4978	1,557		1,557		1,557
1073 MAINTENANCE	14.00	0.3041	190		190		190
1074 CUSTODIAN	7.00	0.1520	95		95		95
1101 INSURANCE	7.00	0.1520	95		95		95
1108 IT	79.00	1.7159	1,070		1,070		1,070
1011 BRD OF SUPV	151.00	3.2798	2,045		2,045	87	2,132
1012 CAO	1,052.00	22.8498	14,240		14,240	603	14,843
1023 ASSESSOR	158.00	3.4318	2,140		2,140	91	2,231
1051 ELECTIONS	7.00	0.1520	95		95	4	99
2014 GRAND JURY	17.00	0.3692	230		230	10	240
2016 DIST ATTNY	37.00	0.8036	501		501	21	522
2017 CHILD SUPP 00125	103.00	2.2372	1,395		1,395	59	1,454
2021 SHERIFF	110.00	2.3892	1,490		1,490	63	1,553
2031 JAIL	80.00	1.7376	1,083		1,083	46	1,129
2035 PROBATION	282.00	6.1251	3,819		3,819	162	3,981
20352 LOCAL COMM CORRCTN 2528	196.00	4.2572	2,654		2,654	113	2,767
20353 COMM CORRTN PRFRM INCENT	17.00	0.3692	230		230	10	240
2060 AG COMM	68.00	1.4770	921		921	39	960
2070 CLERK/RECOR	107.00	2.3241	1,449		1,449	62	1,511
2071 CORONER	3.00	0.0652	41		41	2	43
2076 PLANN/BLDG	206.00	4.4744	2,790		2,790	118	2,908
2077 ANIMAL CTRL	3.00	0.0652	41		41	2	43
4010 BH ADMIN SV 106	17.00	0.3692	230		230	10	240
4011 SUBST ABUSE 106	14.00	0.3041	190		190	8	198

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
4012 HEALTH 108	90.00	1.9548	1,219		1,219	52	1,271
4013 MNTH HLTH 106	216.00	4.6916	2,925		2,925	124	3,049
40131 MH SERV FND 2936	3.00	0.0652	41		41	2	43
4019 ENVIR HLTH 108	53.00	1.1512	718		718	30	748
5010 DHHS ADMIN 108	27.00	0.5864	366		366	16	382
5011 WELFARE 108	519.00	11.2728	7,028		7,028	298	7,326
5033 SR NUTRITON 108	7.00	0.1520	95		95	4	99
5041 JUV CRT WRD	3.00	0.0652	41		41	2	43
5051 VET SERV	7.00	0.1520	95		95	4	99
6021 LIBRARY	24.00	0.5213	325		325	14	339
110 PUBLIC WORKS 3010	64.00	1.3901	867		867	37	904
156 MIGRANT HSE 1075	244.00	5.2997	3,304		3,304	140	3,444
468 AIRPORT 4001	215.00	4.6699	2,911		2,911	124	3,035
493 TRANSIT AGN 4002	5.00	0.1086	68		68	3	71
878 IHSS PUB AU 7526	3.00	0.0652	41		41	2	43
SubTotal	4,604.00	100.0000	62,346		62,346	2,362	64,708
Total	4,604.00	100.0000	62,346		62,346	2,362	64,708

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	9,474	707	2,660	4,875	0	1,232
1022 TREASURER	8,664	479	631	5,360	0	2,194
1026 REV/RECOVER	871	192	0	584	0	95
1031 CNTY CNSL	935	347	0	398	0	190
1040 PERSONNEL	6,117	790	3,156	614	0	1,557
1073 MAINTENANCE	298	108	0	0	0	190
1074 CUSTODIAN	119	24	0	0	0	95
1101 INSURANCE	578	156	327	0	0	95
1108 IT	1,671	491	110	0	0	1,070
201 CNTRL SERV	3,513	2,671	814	28	0	0
1011 BRD OF SUPV	4,418	801	746	739	0	2,132
1012 CAO	15,301	38	420	0	0	14,843
1023 ASSESSOR	7,345	638	362	4,114	0	2,231
1051 ELECTIONS	3,546	300	2,204	943	0	99
2014 GRAND JURY	378	138	0	0	0	240
2016 DIST ATTNY	3,378	2,127	0	729	0	522
20162 DA IND/GAM 2258	38	38	0	0	0	0
2017 CHILD SUPP 00125	4,453	776	0	2,223	0	1,454
2019 PUBL DEFEND	28	13	15	0	0	0
2020 COMMUNICTNS	150	150	0	0	0	0
2021 SHERIFF	3,818	2,265	0	0	0	1,553
2031 JAIL	1,792	663	0	0	0	1,129
2035 PROBATION	6,687	1,702	0	1,004	0	3,981
20352 LOCAL COMM	4,406	1,639	0	0	0	2,767
20353 COMM CORRTN	403	163	0	0	0	240
2036 VICTIM WITN	543	526	0	17	0	0
20363 YOUTH OFFEND GNT	1,927	1,927	0	0	0	0
2059 AG ADM SERV	176	176	0	0	0	0
2060 AG COMM	3,223	1,264	0	999	0	960
2061 WTR MGT	63	63	0	0	0	0
2070 CLERK/RECOR	4,074	776	259	1,528	0	1,511
2071 CORONER	118	75	0	0	0	43
2076 PLANN/BLDG	4,064	275	4	877	0	2,908
2077 ANIMAL CTRL	93	50	0	0	0	43
2081 OES	63	63	0	0	0	0
20811 HOME SECUR	100	100	0	0	0	0

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

Receiving Department	Total	SERVICE & SUPPLIES	COPIER	POSTAGE	DEPTS PURCHASES	SPECIAL PURCHASES
4010 BH ADMIN SV 106	416	176	0	0	0	240
4011 SUBST ABUSE 106	386	188	0	0	0	198
4012 HEALTH 108	3,281	613	0	1,397	0	1,271
4013 MNTH HLTH 106	5,571	1,702	0	820	0	3,049
40131 MH SERV FND 2936	68	25	0	0	0	43
4015 AIR POLLUT 130	834	300	0	534	0	0
4019 ENVIR HLTH 108	1,352	188	0	416	0	748
5010 DHHS ADMIN 108	809	388	0	39	0	382
5011 WELFARE 108	20,807	4,955	30	8,496	0	7,326
5033 SR NUTRITON 108	275	176	0	0	0	99
5041 JUV CRT WRD	118	75	0	0	0	43
5051 VET SERV	527	363	0	65	0	99
6021 LIBRARY	7,472	6,364	0	769	0	339
6022 ADULT LIT	202	188	0	14	0	0
6031 AG EXTENS	25	25	0	0	0	0
110 PUBLIC WORKS 3010	1,371	450	0	17	0	904
151 FISH/GAME 2078	592	300	155	137	0	0
156 MIGRANT HSE 1075	3,696	251	0	1	0	3,444
468 AIRPORT 4001	3,583	300	0	248	0	3,035
491 LOC TRAN PL 4022	13	13	0	0	0	0
493 TRANSIT AGN 4002	121	50	0	0	0	71
878 IHSS PUB AU 7526	250	125	0	82	0	43
OUTSIDE AGENCIES	88	88	0	0	0	0
Direct Billed	0	0	0	0	0	0
Total	154,682	40,014	11,893	38,067	0	64,708