



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Colusa
Colusa, California

Date: September 20, 2011
Filing Ref: COL12

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2011-12** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2009-10** fiscal year and as estimated costs for the **2011-12** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2011**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|-----------------------------|----------------|
| 1. Employee Fringe Benefits | 4. Personnel |
| 2. Auditor-Controller | 5. Maintenance |
| 3. County Counsel | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as

defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: Schedule A includes adjustments that must be included when calculating carry-forward in the 2013-14 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF COLUSABY Peggy ScrogginsPeggy Scroggins
NameAuditor - Controller
TitleSept. 21, 2011
Date**JOHN CHIANG****CALIFORNIA STATE CONTROLLER**BY 

George Lolos, Assistant Division Chief
Local Government Operations
Division of Accounting and Reporting

9-26-11
Date

Negotiated by Phillip Pangilinan
Telephone (916) 322-0798

cc: State and Federal Agencies

Attachment

COLUSA COUNTY
Allocated Costs By Department

2011-2012 COST ALLOCATION PLAN

2012

Version 9.0070-1

Detail

Central Service Departments	1011 BRD OF SUPV	1023 ASSESSOR	1051 ELECTIONS	1092 ADVERTISING	1103 EE_BENEFITS	1106 SURVEYOR	1107 REFUNDS
BUILDING USE	7,285	10,010	2,639	0	0	281	0
EQUIPMENT USE	2,094	6,507	17,934	0	0	37	0
1021 AUDITOR	3,764	7,756	2,714	51	190	181	149
1022 TREASURER	1,284	1,893	2,291	66	437	239	239
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	584	9,224	408	0	0	0	0
1040 PERSONNEL	0	13,591	2,143	0	0	0	0
1073 MAINTENANCE	16,160	16,254	821	0	0	59	0
1074 CUSTODIAN	13,375	13,859	5,507	0	0	571	0
1101 INSURANCE	(1,615)	(676)	(448)	0	0	(60)	0
1108 IT	3,482	3,227	5,149	162	335	3	601
201 CNTRL SERV	6,730	11,211	7,487	0	0	0	0
Total Allocated	53,143	92,856	46,645	279	962	1,311	989
Roll Forward	5,519	(19,617)	15,481	(165)	499	(485)	340
Cost With Roll Forward	58,662	73,239	62,126	114	1,461	826	1,329
Adjustments	1,930	6,696	(1,543)	(158)	(328)	0	(588)
Proposed Costs	60,592	79,935	60,583	(44)	1,133	826	741



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	2008 DA SRVP/GRT	2012 JUV JUST COMM	20131 JUD DIST	20132 SUP CRT	20133 CRT FAC	2014 GRAND JURY	2016 DIST ATTNV
BUILDING USE	296	0	40,475	15,583	1,091	0	4,318
EQUIPMENT USE	0	0	0	0	0	0	12,650
1021 AUDITOR	450	0	3,656	0	0	147	6,599
1022 TREASURER	106	0	596	0	0	159	3,204
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	86	0	0	0	0	1,320	4,741
1040 PERSONNEL	148	0	0	0	0	0	13,477
1073 MAINTENANCE	1,018	0	12,612	27,475	839	0	20,627
1074 CUSTODIAN	290	0	20,694	4,995	1,052	0	8,482
1101 INSURANCE	(35)	0	(789)	(342)	(28)	0	(4,102)
1108 IT	1,228	0	555	0	0	2,415	12,956
201 CNTRL SERV	221	0	0	0	0	83	4,625
Total Allocated	3,808	0	77,799	47,711	2,954	4,124	87,577
Roll Forward	(3,991)	(23)	(117,138)	0	0	2,788	328
Cost With Roll Forward	(183)	(23)	(39,339)	47,711	2,954	6,912	87,905
Adjustments	(1,917)	0	(543)	0	0	(2,362)	(27,847)
Proposed Costs	(2,100)	(23)	(39,882)	47,711	2,954	4,550	60,058

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	20161 DA WEL/INV	20162 DA IND/GAM	2017 CHILD SUPP	2018 LAW LIBRARY	2019 PUBL DEFEND	2020 COMMUNICTNS	2021 SHERIFF
BUILDING USE	296	0	0	1,839	0	2,930	21,524
EQUIPMENT USE	0	0	0	0	0	24,431	186,184
1021 AUDITOR	475	434	5,352	53	898	4,287	26,688
1022 TREASURER	133	239	2,596	106	807	1,536	9,361
1026 REV/RECOVER	0	0	0	0	38,180	0	2,352
1031 CNTY CNSL	70	52	1,653	0	123	3,287	29,649
1040 PERSONNEL	7	665	2,591	0	0	7,302	30,676
1073 MAINTENANCE	1,018	0	1,395	3,134	0	0	751
1074 CUSTODIAN	290	0	0	1,810	0	0	0
1101 INSURANCE	(392)	(78)	(755)	0	(110)	(180)	(17,132)
1108 IT	1,121	470	7,529	127	1,260	1,812	17,419
201 CNTRL SERV	57	71	4,698	0	950	71	3,308
Total Allocated	3,075	1,853	25,059	7,069	42,108	45,476	310,780
Roll Forward	(5,886)	(793)	(1,068)	(4,416)	(805)	3,753	25,996
Cost With Roll Forward	(2,811)	1,060	23,991	2,653	41,303	49,229	336,776
Adjustments	(1,912)	(131)	2,900	(124)	(1,232)	3,483	13,182
Proposed Costs	(4,723)	929	26,891	2,529	40,071	52,712	349,958

COLUSA COUNTY
Allocated Costs By Department

2011-2012 COST ALLOCATION PLAN

2012

Version 9.0070-1

Detail

Central Service Departments	20211 SO BAILIFF	20212 SO IND/GAM	2031 JAIL	2033 FOUTS SPRNG	2035 PROBATION	20351 PROB IND/GM	2036 VICTIM WITN
BUILDING USE	0	0	63,179	0	19,882	0	2,272
EQUIPMENT USE	0	0	15,798	0	20,966	0	0
1021 AUDITOR	1,822	1,621	15,346	754	15,667	619	1,673
1022 TREASURER	411	265	5,653	542	4,700	0	2,304
1026 REV/RECOVER	0	0	0	0	19,903	0	31,484
1031 CNTY CNSL	1,087	940	18,840	0	6,586	597	122
1040 PERSONNEL	1,848	1,479	15,944	0	20,151	1,072	776
1073 MAINTENANCE	0	0	0	9,341	0	0	0
1074 CUSTODIAN	0	0	0	0	19,699	0	308
1101 INSURANCE	(35)	(192)	(1,679)	0	(2,237)	(25)	(59)
1108 IT	393	393	8,145	566	11,707	28	4,312
201 CNTRL SERV	0	0	283	0	5,606	0	1,428
Total Allocated	5,526	4,506	141,509	11,203	142,630	2,291	44,620
Roll Forward	0	(1,683)	10,495	9,823	531	(217)	5,495
Cost With Roll Forward	5,526	2,823	152,004	21,026	143,161	2,074	50,115
Adjustments	2,077	2,077	1,936	(554)	6,932	1,162	(3,678)
Proposed Costs	7,603	4,900	153,940	20,472	150,093	3,236	46,437

COLUSA COUNTY
Allocated Costs By Department

2011-2012 COST ALLOCATION PLAN

2012

Version 9.0070-1

Detail

Central Service Departments	20361 JAILRM/GR	20362 JUV ACCT GRT	20363 YOUTH OFFEND	2050 FLD WTR CON	2059 AG ADM SERV	2060 AG COMM	2070 CLERK.RECOR
			GNT				
BUILDING USE	0	0	0	0	0	55	11,738
EQUIPMENT USE	0	0	0	0	1,237	22,775	8,610
1021 AUDITOR	0	0	821	374	3,842	5,707	7,662
1022 TREASURER	0	0	993	172	1,880	2,807	1,774
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	0	0	604	3,366	709
1040 PERSONNEL	0	0	739	0	5,394	7,185	4,083
1073 MAINTENANCE	0	0	0	0	0	0	3,662
1074 CUSTODIAN	0	0	0	0	0	0	24,905
1101 INSURANCE	0	0	0	0	(141)	(1,569)	(389)
1108 IT	0	0	0	277	11,832	3,852	6,400
201 CNTRL SERV	0	0	3,974	0	2,468	2,111	7,204
Total Allocated	0	0	6,527	823	27,116	46,289	76,358
Roll Forward	0	0	6,253	342	8,860	19,634	(9,107)
Cost With Roll Forward	0	0	12,780	1,165	35,976	65,923	67,251
Adjustments	0	0	0	(271)	1,236	1,734	2,038
Proposed Costs	0	0	12,780	894	37,212	67,657	69,289

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	2071 CORONER	2076 PLANN/BLDG	2077 ANIMAL CTRL	2080 TRAPPER	2081 OES	20811 HOME SECUR	2083 PUBLIC ADMN
BUILDING USE	636	1,863	687	0	779	0	395
EQUIPMENT USE	1,054	974	1,409	0	20,843	0	26
1021 AUDITOR	1,465	4,278	2,218	102	1,151	318	265
1022 TREASURER	1,602	1,456	2,383	53	1,205	490	357
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	123	30,400	824	0	949	0	8
1040 PERSONNEL	739	6,529	2,218	0	824	0	52
1073 MAINTENANCE	0	3,937	0	0	0	0	122
1074 CUSTODIAN	0	6,845	0	0	0	0	783
1101 INSURANCE	(51)	(2,372)	(172)	0	(54)	0	(9)
1108 IT	2,321	3,431	3,160	70	1,375	693	452
201 CNTRL SERV	35	2,522	0	0	35	283	35
Total Allocated	7,924	59,863	12,727	225	27,107	1,784	2,486
Roll Forward	1,211	(5,665)	2,736	51	679	267	327
Cost With Roll Forward	9,135	54,198	15,463	276	27,786	2,051	2,813
Adjustments	(1,409)	2,963	(1,447)	(68)	(429)	(678)	(384)
Proposed Costs	7,726	57,161	14,016	208	27,357	1,373	2,429

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	4010 BH ADMIN SV	4011 SUBST ABUSE	4012 HEALTH	4013 MNTH HLTH	40131 MH SERV FND 2936	40132 MHSA EDUC & TRAIN 2939	40133 MHSA 2940
BUILDING USE	0	0	54	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
1021 AUDITOR	7,133	5,190	14,327	35,697	4,182	733	50
1022 TREASURER	1,589	3,244	6,421	23,528	2,476	768	0
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	732	5,536	9,608	17,248	1,817	240	0
1040 PERSONNEL	7,490	2,941	10,102	42,382	2,901	(1,532)	0
1073 MAINTENANCE	0	2,753	5,439	10,883	1,105	0	0
1074 CUSTODIAN	0	0	45	0	0	0	0
1101 INSURANCE	(159)	(4,957)	(670)	(2,175)	0	0	0
1108 IT	1,724	4,636	1,230	63,846	5,919	658	0
201 CNTRL SERV	177	1,238	7,903	9,453	836	495	0
Total Allocated	18,686	20,581	54,459	200,862	19,236	1,362	50
Roll Forward	(2,299)	(10,375)	2,200	18,466	6,600	1,261	0
Cost With Roll Forward	16,387	10,206	56,659	219,328	25,836	2,623	50
Adjustments	3,241	619	0	441	(5,786)	(644)	0
Proposed Costs	19,628	10,825	56,659	219,769	20,050	1,979	50

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	4015 AIR POLLUT	4019 ENVIR HLTH	4023 AMBULANCE	5010 DHHS ADMIN	5011 WELFARE	5032 INDG BURIAL	5033 SR NUTRITON
BUILDING USE	0	0	37	0	0	0	0
EQUIPMENT USE	2,060	0	0	484	0	0	0
1021 AUDITOR	2,323	4,247	623	8,172	47,983	26	967
1022 TREASURER	1,827	3,191	1,192	3,628	27,513	53	715
1026 REV/RECOVER	181	0	0	0	0	0	0
1031 CNTY CNSL	752	3,405	0	5,232	92,443	0	243
1040 PERSONNEL	2,518	3,883	0	5,669	4,794	0	495
1073 MAINTENANCE	0	735	0	0	27,969	0	0
1074 CUSTODIAN	0	0	0	0	80	0	0
1101 INSURANCE	(223)	(1,808)	(202)	(252)	(7,000)	0	(561)
1108 IT	1,848	178	1,237	359	6,949	162	41
201 CNTRL SERV	925	2,236	0	7,662	11,460	0	602
Total Allocated	12,211	16,067	2,887	30,954	212,191	241	2,502
Roll Forward	(749)	(3,481)	241	(4,769)	(105,868)	89	(859)
Cost With Roll Forward	11,462	12,586	3,128	26,185	106,323	330	1,643
Adjustments	81	0	(1,209)	0	0	(158)	0
Proposed Costs	11,543	12,586	1,919	26,185	106,323	172	1,643

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	5041 JUV CRT WRD	5051 VET SERV	5061 SR CITIZENS	6012 SUPT OF SCH	6021 LIBRARY	6022 ADULT LIT	6023 FAMILY LIT
BUILDING USE	0	0	0	0	27,502	718	0
EQUIPMENT USE	0	0	727	88	20,011	449	111
1021 AUDITOR	219	760	177	0	6,355	264	174
1022 TREASURER	542	450	211	0	4,263	384	211
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	2,241	0	0	2,056	0	0
1040 PERSONNEL	0	739	0	0	16,946	0	0
1073 MAINTENANCE	0	13	3,862	1,852	30,706	225	0
1074 CUSTODIAN	0	51	2,499	14,042	15,735	658	0
1101 INSURANCE	0	(282)	(49)	(127)	(1,557)	(15)	(103)
1108 IT	508	652	359	0	13,608	266	532
201 CNTRL SERV	0	573	1,218	0	2,694	553	142
Total Allocated	1,269	5,197	9,004	15,855	138,319	3,502	1,067
Roll Forward	565	(880)	2,972	(1,192)	(9,559)	(55)	238
Cost With Roll Forward	1,834	4,317	11,976	14,663	128,760	3,447	1,305
Adjustments	(497)	236	(351)	0	(1,303)	(260)	(520)
Proposed Costs	1,337	4,553	11,625	14,663	127,457	3,187	785

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	6031 AG EXTENS	7032 COL VET	7033 MAX VET	7034 PRIN VET	7035 WMS VET	110 PUBLIC WORKS	121 BLDG FUND
BUILDING USE	211	1,185	1,488	339	682	4,984	0
EQUIPMENT USE	3,248	310	287	113	192	0	0
1021 AUDITOR	2,146	129	182	0	188	34,305	2,460
1022 TREASURER	1,218	318	318	0	477	12,936	106
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	368	0	0	2,203	1,142	54,438	0
1040 PERSONNEL	2,218	0	0	0	0	46,327	0
1073 MAINTENANCE	0	1,339	1,137	934	19,939	6,411	0
1074 CUSTODIAN	0	0	0	0	0	9,995	0
1101 INSURANCE	(980)	(116)	(261)	0	(84)	(28,531)	0
1108 IT	1,699	7	11	3	10	1,324	5
201 CNTRL SERV	788	0	0	0	0	3,059	0
Total Allocated	10,916	3,172	3,162	3,592	22,546	145,248	2,571
Roll Forward	927	(569)	(1,541)	2,216	19,972	2,210	1,611
Cost With Roll Forward	11,843	2,603	1,621	5,808	42,518	147,458	4,182
Adjustments	801	0	0	0	0	0	0
Proposed Costs	12,644	2,603	1,621	5,808	42,518	147,458	4,182

COLUSA COUNTY
Allocated Costs By Department

2011-2012 COST ALLOCATION PLAN

2012

Version 9.0070-1

Detail

Central Service Departments	151 FISH/GAME	154 PARK REC	156 MIGRANT HSE	447 SOLID WASTE 4000	465 LOCAL TRNSP 4020	468 AIRPORT 4001	491 LOC TRAN PL 4022
BUILDING USE	0	0	7,276	295	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
1021 AUDITOR	375	179	4,783	3,175	205	1,665	373
1022 TREASURER	557	26	3,336	1,576	26	1,721	570
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	896	1,067	0	1,506	0
1040 PERSONNEL	0	0	2,356	1,266	0	0	0
1073 MAINTENANCE	0	0	0	61	0	0	0
1074 CUSTODIAN	0	0	0	598	0	0	0
1101 INSURANCE	(125)	0	(2,262)	(143)	0	(918)	0
1108 IT	16	4	5,937	47	1	71	1
201 CNTRL SERV	1,119	0	1,958	215	0	873	127
Total Allocated	1,942	209	24,280	8,157	232	4,918	1,071
Roll Forward	(1,256)	(541)	(391)	1,371	(128)	(5,662)	984
Cost With Roll Forward	686	(332)	23,889	9,528	104	(744)	2,055
Adjustments	0	0	(3,126)	0	0	0	0
Proposed Costs	686	(332)	20,763	9,528	104	(744)	2,055

COLUSA COUNTY
Allocated Costs By Department

2011-2012 COST ALLOCATION PLAN

2012

Version 9.0070-1

Detail

Central Service Departments	493 TRANSIT AGN 4002	496 HISTOR RCRD 2616	8051 ABUSE CRIME 2796	848 LAFCO 4060	878 IHSS PUB AU 7526	OUTSIDE AGENCIES	SubTotal
BUILDING USE	0	0	0	0	0	14,440	269,264
EQUIPMENT USE	0	0	0	0	0	0	371,609
1021 AUDITOR	7,791	15	1,237	666	1,335	61,980	392,340
1022 TREASURER	3,231	39	1,933	742	1,125	36,780	203,580
1026 REV/RECOVER	0	0	0	0	0	0	92,100
1031 CNTY CNSL	1,451	0	0	0	5,484	18,061	344,521
1040 PERSONNEL	0	0	0	0	0	176	291,304
1073 MAINTENANCE	0	0	0	0	0	51,277	285,865
1074 CUSTODIAN	0	0	0	0	0	3,097	170,265
1101 INSURANCE	(3,162)	0	(8)	0	(16)	(356)	(92,828)
1108 IT	330	35	2,357	30	52	2,131	238,041
201 CNTRL SERV	263	0	0	0	410	133	122,608
Total Allocated	9,904	89	5,519	1,438	8,390	187,719	2,688,669
Roll Forward	(4,314)	(1)	320	(472)	2,760	63,793	(75,816)
Cost With Roll Forward	5,590	88	5,839	966	11,150	251,512	2,612,853
Adjustments	0	(34)	(2,305)	0	0	0	(8,031)
Proposed Costs	5,590	54	3,534	966	11,150	251,512	2,604,822

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	Direct Billed	Unallocated	Total
BUILDING USE	0	0	269,264
EQUIPMENT USE	0	0	371,609
1021 AUDITOR	22,306	542,211	956,857
1022 TREASURER	0	194,656	398,236
1026 REV/RECOVER	0	0	92,100
1031 CNTY CNSL	5,603	123,640	473,764
1040 PERSONNEL	10,000	0	301,304
1073 MAINTENANCE	79,777	0	365,642
1074 CUSTODIAN	0	0	170,265
1101 INSURANCE	0	0	(92,828)
1108 IT	0	15,004	253,045
201 CNTRL SERV	0	0	122,608
Total Allocated	117,686	875,511	3,681,866
Roll Forward	0	0	(75,816)
Cost With Roll Forward	117,686	875,511	3,606,050
Adjustments	0	0	(8,031)
Proposed Costs	117,686	875,511	3,598,019

Summary Data	Summary	Page #
Schedule A - Allocated Costs By Department	A	1
Schedule B - Fixed Costs Proposed	B	14
Schedule C - Summary Of Allocated Costs	C	17
Schedule D - Detail Of Allocated Costs	D	20
Schedule E - Summary Of Allocation Basis	E	26
BUILDING USE	Detail	Page #
Narrative	1.1	28
Schedule .2 - Detail Costs To Be Allocated.	1.2	29
Schedule .3 - Costs To Be Allocated By Activity.	1.3	30
Schedule .4 - Detail Activity Allocations-HALL OF RECORDS	1.4.1	32
Schedule .4 - Detail Activity Allocations-HISTORIC COURTHOUSE	1.4.2	33
Schedule .4 - Detail Activity Allocations-HIST CRTHS ANNEX	1.4.3	34
Schedule .4 - Detail Activity Allocations-COLUSA PLAZA	1.4.4	35
Schedule .4 - Detail Activity Allocations-MUNI COURTHOUSE	1.4.5	36
Schedule .4 - Detail Activity Allocations-JAIL	1.4.6	37
Schedule .4 - Detail Activity Allocations-OTHER BUILDINGS	1.4.7	38
Schedule .5 - Allocation Summary.	1.5	39
EQUIPMENT USE	Detail	Page #
Narrative	2.1	43
Schedule .2 - Detail Costs To Be Allocated.	2.2	44
Schedule .3 - Costs To Be Allocated By Activity.	2.3	45
Schedule .4 - Detail Activity Allocations-HEAVY TRUCKS	2.4.1	47
Schedule .4 - Detail Activity Allocations-LIGHT TRUCKS	2.4.2	48
Schedule .4 - Detail Activity Allocations-AUTOS	2.4.3	49
Schedule .4 - Detail Activity Allocations-OTHER EQUIP	2.4.4	50
Schedule .5 - Allocation Summary.	2.5	52
1021 AUDITOR	Detail	Page #
Narrative	3.1	54
Schedule .2 - Detail Costs To Be Allocated.	3.2	55
Schedule .3 - Costs To Be Allocated By Activity.	3.3	56
Schedule .4 - Detail Activity Allocations-CLAIM ACCTG	3.4.1	60
Schedule .4 - Detail Activity Allocations-PAYROLL ACCTG	3.4.2	64
Schedule .4 - Detail Activity Allocations-INTERNAL AUDIT	3.4.3	67
Schedule .4 - Detail Activity Allocations-COST PLAN PREP	3.4.4	68
Schedule .4 - Detail Activity Allocations-BUDGET PREP	3.4.5	72
Schedule .4 - Detail Activity Allocations-DHHS--SAWS	3.4.6	76
Schedule .4 - Detail Activity Allocations-INSURANCE ADMIN	3.4.7	77
Schedule .5 - Allocation Summary.	3.5	78

1022 TREASURER	Detail	Page #
Narrative	4.1	84
Schedule .2 - Detail Costs To Be Allocated.	4.2	85
Schedule .3 - Costs To Be Allocated By Activity.	4.3	86
Schedule .4 - Detail Activity Allocations-CHECK CLEARING	4.4.1	88
Schedule .5 - Allocation Summary	4.5	92
1026 REV/RECOVER	Detail	Page #
Narrative	5.1	95
Schedule .2 - Detail Costs To Be Allocated.	5.2	96
Schedule .3 - Costs To Be Allocated By Activity.	5.3	97
Schedule .4 - Detail Activity Allocations-COLLECTOR	5.4.1	99
Schedule .5 - Allocation Summary	5.5	100
1031 CNTY CNSL	Detail	Page #
Narrative	6.1	101
Schedule .2 - Detail Costs To Be Allocated.	6.2	102
Schedule .3 - Costs To Be Allocated By Activity.	6.3	103
Schedule .4 - Detail Activity Allocations-GENERAL SERVICES	6.4.1	107
Schedule .4 - Detail Activity Allocations-CO LEGAL SERVICE	6.4.2	109
Schedule .4 - Detail Activity Allocations-EMPLOYEE RELATIONS	6.4.3	111
Schedule .4 - Detail Activity Allocations-CCEA UNIT	6.4.4	114
Schedule .4 - Detail Activity Allocations-CCMC UNIT	6.4.5	116
Schedule .4 - Detail Activity Allocations-CDSA UNIT	6.4.6	118
Schedule .4 - Detail Activity Allocations-NON-CO LEGAL SERV	6.4.7	119
Schedule .5 - Allocation Summary	6.5	120
1040 PERSONNEL	Detail	Page #
Narrative	7.1	124
Schedule .2 - Detail Costs To Be Allocated.	7.2	125
Schedule .3 - Costs To Be Allocated By Activity.	7.3	126
Schedule .4 - Detail Activity Allocations-GENERAL PERSONNEL	7.4.1	128
Schedule .4 - Detail Activity Allocations-PERSONNEL SERVICE	7.4.2	131
Schedule .5 - Allocation Summary	7.5	133
1073 MAINTENANCE	Detail	Page #
Narrative	8.1	135
Schedule .2 - Detail Costs To Be Allocated.	8.2	136
Schedule .3 - Costs To Be Allocated By Activity.	8.3	137
Schedule .4 - Detail Activity Allocations-SPECIAL PROJECTS	8.4.1	139
Schedule .4 - Detail Activity Allocations-MAINT OF STRUCTURE	8.4.2	141
Schedule .5 - Allocation Summary	8.5	143

1074 CUSTODIAN	Detail	Page #
Narrative	9.1	145
Schedule .2 - Detail Costs To Be Allocated.	9.2	146
Schedule .3 - Costs To Be Allocated By Activity.	9.3	147
Schedule .4 - Detail Activity Allocations-CUSTODIAL SERV	9.4.1	151
Schedule .4 - Detail Activity Allocations-UTILITIES	9.4.2	153
Schedule .4 - Detail Activity Allocations-CUSTODIAN SUPPLIES	9.4.3	155
Schedule .4 - Detail Activity Allocations-GROUNDSKEEPING	9.4.4	157
Schedule .5 - Allocation Summary.	9.5	159
1101 INSURANCE	Detail	Page #
Narrative	10.1	161
Schedule .2 - Detail Costs To Be Allocated.	10.2	162
Schedule .3 - Costs To Be Allocated By Activity.	10.3	163
Schedule .4 - Detail Activity Allocations-INSURANCE ADMIN	10.4.1	165
Schedule .5 - Allocation Summary.	10.5	168
1108 IT	Detail	Page #
Narrative	11.1	171
Schedule .2 - Detail Costs To Be Allocated.	11.2	172
Schedule .3 - Costs To Be Allocated By Activity.	11.3	173
Schedule .4 - Detail Activity Allocations-GENERAL IT ADMIN	11.4.1	177
Schedule .4 - Detail Activity Allocations-IT ACCOUNTING SYSTEM MAIN	11.4.2	180
Schedule .4 - Detail Activity Allocations-IT PAYROLL SYSTEM MAINT	11.4.3	184
Schedule .4 - Detail Activity Allocations-IT SPECIAL PROJECTS	11.4.4	187
Schedule .5 - Allocation Summary.	11.5	189
201 CNTRL SERV	Detail	Page #
Narrative	12.1	192
Schedule .2 - Detail Costs To Be Allocated.	12.2	193
Schedule .3 - Costs To Be Allocated By Activity.	12.3	194
Schedule .4 - Detail Activity Allocations-SERVICE & SUPPLIES	12.4.1	198
Schedule .4 - Detail Activity Allocations-COPIER	12.4.2	201
Schedule .4 - Detail Activity Allocations-POSTAGE	12.4.3	203
Schedule .4 - Detail Activity Allocations-DEPTS PURCHASES	12.4.4	205
Schedule .4 - Detail Activity Allocations-SPECIAL PURCHASES	12.4.5	206
Schedule .5 - Allocation Summary.	12.5	208

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	1011 BRD OF SUPV	1023 ASSESSOR	1051 ELECTIONS	1092 ADVERTISING	1103 EE_BENEFITS	1106 SURVEYOR	1107 REFUNDS
BUILDING USE	7,285	10,010	2,639	0	0	281	0
EQUIPMENT USE	2,094	6,507	17,934	0	0	37	0
1021 AUDITOR	3,764	7,756	2,714	51	190	181	149
1022 TREASURER	1,284	1,893	2,291	66	437	239	239
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	584	9,224	408	0	0	0	0
1040 PERSONNEL	0	13,591	2,143	0	0	0	0
1073 MAINTENANCE	16,160	16,254	821	0	0	59	0
1074 CUSTODIAN	13,375	13,859	5,507	0	0	571	0
1101 INSURANCE	(1,615)	(676)	(448)	0	0	(60)	0
1108 IT	3,482	3,227	5,149	162	335	3	601
201 CNTRL SERV	6,730	11,211	7,487	0	0	0	0
Total Allocated	53,143	92,856	46,645	279	962	1,311	989
Roll Forward	5,519	(19,617)	15,481	(165)	499	(485)	340
Cost With Roll Forward	58,662	73,239	62,126	114	1,461	826	1,329
Adjustments	1,930	6,696	(1,543)	(158)	(328)	0	(588)
Proposed Costs	60,592	79,935	60,583	(44)	1,133	826	741

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	2008 DA SRVP/GRT	2012 JUV JUST COMM	20131 JUD DIST	20132 SUP CRT	20133 CRT FAC	2014 GRAND JURY	2016 DIST ATTN Y
BUILDING USE	296	0	40,475	15,583	1,091	0	4,318
EQUIPMENT USE	0	0	0	0	0	0	12,650
1021 AUDITOR	450	0	3,656	0	0	147	6,599
1022 TREASURER	106	0	596	0	0	159	3,204
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	86	0	0	0	0	1,320	4,741
1040 PERSONNEL	148	0	0	0	0	0	13,477
1073 MAINTENANCE	1,018	0	12,612	27,475	839	0	20,627
1074 CUSTODIAN	290	0	20,694	4,995	1,052	0	8,482
1101 INSURANCE	(35)	0	(789)	(342)	(28)	0	(4,102)
1108 IT	1,228	0	555	0	0	2,415	12,956
201 CNTRL SERV	221	0	0	0	0	83	4,625
Total Allocated	3,808	0	77,799	47,711	2,954	4,124	87,577
Roll Forward	(3,991)	(23)	(117,138)	0	0	2,788	328
Cost With Roll Forward	(183)	(23)	(39,339)	47,711	2,954	6,912	87,905
Adjustments	(1,917)	0	(543)	0	0	(2,362)	(27,847)
Proposed Costs	(2,100)	(23)	(39,882)	47,711	2,954	4,550	60,058

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	20161 DA WEL/INV	20162 DA IND/GAM	2017 CHILD SUPP	2018 LAW LIBRARY	2019 PUBL DEFEND	2020 COMMUNICTNS	2021 SHERIFF
BUILDING USE	296	0	0	1,839	0	2,930	21,524
EQUIPMENT USE	0	0	0	0	0	24,431	186,184
1021 AUDITOR	475	434	5,352	53	898	4,287	26,688
1022 TREASURER	133	239	2,596	106	807	1,536	9,361
1026 REV/RECOVER	0	0	0	0	38,180	0	2,352
1031 CNTY CNSL	70	52	1,653	0	123	3,287	29,649
1040 PERSONNEL	7	665	2,591	0	0	7,302	30,676
1073 MAINTENANCE	1,018	0	1,395	3,134	0	0	751
1074 CUSTODIAN	290	0	0	1,810	0	0	0
1101 INSURANCE	(392)	(78)	(755)	0	(110)	(180)	(17,132)
1108 IT	1,121	470	7,529	127	1,260	1,812	17,419
201 CNTRL SERV	57	71	4,698	0	950	71	3,308
Total Allocated	3,075	1,853	25,059	7,069	42,108	45,476	310,780
Roll Forward	(5,886)	(793)	(1,068)	(4,416)	(805)	3,753	25,996
Cost With Roll Forward	(2,811)	1,060	23,991	2,653	41,303	49,229	336,776
Adjustments	(1,912)	(131)	2,900	(124)	(1,232)	3,483	13,182
Proposed Costs	(4,723)	929	26,891	2,529	40,071	52,712	349,958

COLUSA COUNTY
Allocated Costs By Department

2011-2012 COST ALLOCATION PLAN

2012 Version 9.0071-1

Detail

Central Service Departments	20211 SO BAILIFF	20212 SO IND/GAM	2031 JAIL	2033 FOUTS SPRNG	2035 PROBATION	20351 PROB IND/GM	2036 VICTIM WITN
BUILDING USE	0	0	63,179	0	19,882	0	2,272
EQUIPMENT USE	0	0	15,798	0	20,966	0	0
1021 AUDITOR	1,822	1,621	15,346	754	15,667	619	1,673
1022 TREASURER	411	265	5,653	542	4,700	0	2,304
1026 REV/RECOVER	0	0	0	0	19,903	0	31,484
1031 CNTY CNSL	1,087	940	18,840	0	6,586	597	122
1040 PERSONNEL	1,848	1,479	15,944	0	20,151	1,072	776
1073 MAINTENANCE	0	0	0	0	9,341	0	0
1074 CUSTODIAN	0	0	0	0	19,699	0	308
1101 INSURANCE	(35)	(192)	(1,679)	0	(2,237)	(25)	(59)
1108 IT	393	393	8,145	566	11,707	28	4,312
201 CNTRL SERV	0	0	283	0	5,606	0	1,428
Total Allocated	5,526	4,506	141,509	1,862	151,971	2,291	44,620
Roll Forward	0	(1,683)	10,495	482	9,872	(217)	5,495
Cost With Roll Forward	5,526	2,823	152,004	2,344	161,843	2,074	50,115
Adjustments	2,077	2,077	1,936	(554)	6,932	1,162	(3,678)
Proposed Costs	7,603	4,900	153,940	1,790	168,775	3,236	46,437

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	20361 JAILRM/GR	20362 JUV ACCT GRT	20363 YOUTH OFFEND GNT	2050 FLD WTR CON	2059 AG ADM SERV	2060 AG COMM	2070 CLERK.RECOR
BUILDING USE	0	0	0	0	0	55	11,738
EQUIPMENT USE	0	0	0	0	1,237	22,775	8,610
1021 AUDITOR	0	0	821	374	3,842	5,707	7,662
1022 TREASURER	0	0	993	172	1,880	2,807	1,774
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	0	0	604	3,366	709
1040 PERSONNEL	0	0	739	0	5,394	7,185	4,083
1073 MAINTENANCE	0	0	0	0	0	0	3,662
1074 CUSTODIAN	0	0	0	0	0	0	24,905
1101 INSURANCE	0	0	0	0	(141)	(1,569)	(389)
1108 IT	0	0	0	277	11,832	3,852	6,400
201 CNTRL SERV	0	0	3,974	0	2,468	2,111	7,204
Total Allocated	0	0	6,527	823	27,116	46,289	76,358
Roll Forward	0	0	6,253	342	8,860	19,634	(9,107)
Cost With Roll Forward	0	0	12,780	1,165	35,976	65,923	67,251
Adjustments	0	0	0	(271)	1,236	1,734	2,038
Proposed Costs	0	0	12,780	894	37,212	67,657	69,289

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	2071 CORONER	2076 PLANN/BLDG	2077 ANIMAL CTRL	2080 TRAPPER	2081 OES	20811 HOME SECUR	2083 PUBLIC ADMN
BUILDING USE	636	1,863	687	0	779	0	395
EQUIPMENT USE	1,054	974	1,409	0	20,843	0	26
1021 AUDITOR	1,465	4,278	2,218	102	1,151	318	265
1022 TREASURER	1,602	1,456	2,383	53	1,205	490	357
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	123	30,400	824	0	949	0	8
1040 PERSONNEL	739	6,529	2,218	0	824	0	52
1073 MAINTENANCE	0	3,937	0	0	0	0	122
1074 CUSTODIAN	0	6,845	0	0	0	0	783
1101 INSURANCE	(51)	(2,372)	(172)	0	(54)	0	(9)
1108 IT	2,321	3,431	3,160	70	1,375	693	452
201 CNTRL SERV	35	2,522	0	0	35	283	35
Total Allocated	7,924	59,863	12,727	225	27,107	1,784	2,486
Roll Forward	1,211	(5,665)	2,736	51	679	267	327
Cost With Roll Forward	9,135	54,198	15,463	276	27,786	2,051	2,813
Adjustments	(1,409)	2,963	(1,447)	(68)	(429)	(678)	(384)
Proposed Costs	7,726	57,161	14,016	208	27,357	1,373	2,429

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	4010 BH ADMIN SV	4011 SUBST ABUSE	4012 HEALTH	4013 MNTH HLTH	40131 MH SERV FND 2936	40132 MHSA EDUC & TRAIN 2939	40133 MHSA 2940
BUILDING USE	0	0	54	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
1021 AUDITOR	7,133	5,190	14,327	35,697	4,182	733	50
1022 TREASURER	1,589	3,244	6,421	23,528	2,476	768	0
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	732	5,536	9,608	17,248	1,817	240	0
1040 PERSONNEL	7,490	2,941	10,102	42,382	2,901	(1,532)	0
1073 MAINTENANCE	0	2,753	5,439	10,883	1,105	0	0
1074 CUSTODIAN	0	0	45	0	0	0	0
1101 INSURANCE	(159)	(4,957)	(670)	(2,175)	0	0	0
1108 IT	1,724	4,636	1,230	63,846	5,919	658	0
201 CNTRL SERV	177	1,238	7,903	9,453	836	495	0
Total Allocated	18,686	20,581	54,459	200,862	19,236	1,362	50
Roll Forward	(2,299)	(10,375)	2,200	18,466	6,600	1,261	0
Cost With Roll Forward	16,387	10,206	56,659	219,328	25,836	2,623	50
Adjustments	3,241	619	0	441	(5,786)	(644)	0
Proposed Costs	19,628	10,825	56,659	219,769	20,050	1,979	50

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	4015 AIR POLLUT	4019 ENVIR HLTH	4023 AMBULANCE	5010 DHHS ADMIN	5011 WELFARE	5032 INDG BURIAL	5033 SR NUTRITON
BUILDING USE	0	0	37	0	0	0	0
EQUIPMENT USE	2,060	0	0	484	0	0	0
1021 AUDITOR	2,323	4,247	623	8,172	47,983	26	967
1022 TREASURER	1,827	3,191	1,192	3,628	27,513	53	715
1026 REV/RECOVER	181	0	0	0	0	0	0
1031 CNTY CNSL	752	3,405	0	5,232	92,443	0	243
1040 PERSONNEL	2,518	3,883	0	5,669	4,794	0	495
1073 MAINTENANCE	0	735	0	0	27,969	0	0
1074 CUSTODIAN	0	0	0	0	80	0	0
1101 INSURANCE	(223)	(1,808)	(202)	(252)	(7,000)	0	(561)
1108 IT	1,848	178	1,237	359	6,949	162	41
201 CNTRL SERV	925	2,236	0	7,662	11,460	0	602
Total Allocated	12,211	16,067	2,887	30,954	212,191	241	2,502
Roll Forward	(749)	(3,481)	241	(4,769)	(105,868)	89	(859)
Cost With Roll Forward	11,462	12,586	3,128	26,185	106,323	330	1,643
Adjustments	81	0	(1,209)	0	0	(158)	0
Proposed Costs	11,543	12,586	1,919	26,185	106,323	172	1,643

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	5041 JUV CRT WRD	5051 VET SERV	5061 SR CITIZENS	6012 SUPT OF SCH	6021 LIBRARY	6022 ADULT LIT	6023 FAMILY LIT
BUILDING USE	0	0	0	0	27,502	718	0
EQUIPMENT USE	0	0	727	88	20,011	449	111
1021 AUDITOR	219	760	177	0	6,355	264	174
1022 TREASURER	542	450	211	0	4,263	384	211
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	2,241	0	0	2,056	0	0
1040 PERSONNEL	0	739	0	0	16,946	0	0
1073 MAINTENANCE	0	13	3,862	1,852	30,706	225	0
1074 CUSTODIAN	0	51	2,499	14,042	15,735	658	0
1101 INSURANCE	0	(282)	(49)	(127)	(1,557)	(15)	(103)
1108 IT	508	652	359	0	13,608	266	532
201 CNTRL SERV	0	573	1,218	0	2,694	553	142
Total Allocated	1,269	5,197	9,004	15,855	138,319	3,502	1,067
Roll Forward	565	(880)	2,972	(1,192)	(9,559)	(55)	238
Cost With Roll Forward	1,834	4,317	11,976	14,663	128,760	3,447	1,305
Adjustments	(497)	236	(351)	0	(1,303)	(260)	(520)
Proposed Costs	1,337	4,553	11,625	14,663	127,457	3,187	785

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	6031 AG EXTENS	7032 COL VET	7033 MAX VET	7034 PRIN VET	7035 WMS VET	110 PUBLIC WORKS	121 BLDG FUND
BUILDING USE	211	1,185	1,488	339	682	4,984	0
EQUIPMENT USE	3,248	310	287	113	192	0	0
1021 AUDITOR	2,146	129	182	0	188	34,305	2,460
1022 TREASURER	1,218	318	318	0	477	12,936	106
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	368	0	0	2,203	1,142	54,438	0
1040 PERSONNEL	2,218	0	0	0	0	46,327	0
1073 MAINTENANCE	0	1,339	1,137	934	19,939	6,411	0
1074 CUSTODIAN	0	0	0	0	0	9,995	0
1101 INSURANCE	(980)	(116)	(261)	0	(84)	(28,531)	0
1108 IT	1,699	7	11	3	10	1,324	5
201 CNTRL SERV	788	0	0	0	0	3,059	0
Total Allocated	10,916	3,172	3,162	3,592	22,546	145,248	2,571
Roll Forward	927	(569)	(1,541)	2,216	19,972	2,210	1,611
Cost With Roll Forward	11,843	2,603	1,621	5,808	42,518	147,458	4,182
Adjustments	801	0	0	0	(11,150) 0	0	0
Proposed Costs	12,644	2,603	1,621	5,808	42,518	147,458	4,182

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31,368

30,494

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	151 FISH/GAME	154 PARK REC	156 MIGRANT HSE	447 SOLID WASTE 4000	465 LOCAL TRNSP 4020	468 AIRPORT 4001	491 LOC TRAN PL 4022
BUILDING USE	0	0	7,276	295	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
1021 AUDITOR	375	179	4,783	3,175	205	1,665	373
1022 TREASURER	557	26	3,336	1,576	26	1,721	570
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	896	1,067	0	1,506	0
1040 PERSONNEL	0	0	2,356	1,266	0	0	0
1073 MAINTENANCE	0	0	0	61	0	0	0
1074 CUSTODIAN	0	0	0	598	0	0	0
1101 INSURANCE	(125)	0	(2,262)	(143)	0	(918)	0
1108 IT	16	4	5,937	47	1	71	1
201 CNTRL SERV	1,119	0	1,958	215	0	873	127
Total Allocated	1,942	209	24,280	8,157	232	4,918	1,071
Roll Forward	(1,256)	(541)	(391)	1,371	(128)	(5,662)	984
Cost With Roll Forward	686	(332)	23,889	9,528	104	(744)	2,055
Adjustments	0	0	(3,126)	0	0	0	0
Proposed Costs	686	(332)	20,763	9,528	104	(744)	2,055

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	493 TRANSIT AGN 4002 2616	496 HISTOR RCRD 2796	8051 ABUSE CRIME 2796	848 LAFCO 4060	878 IHSS PUB AU 7526	OUTSIDE AGENCIES	SubTotal
BUILDING USE	0	0	0	0	0	14,440	269,264
EQUIPMENT USE	0	0	0	0	0	0	371,609
1021 AUDITOR	7,791	15	1,237	666	1,335	61,980	392,340
1022 TREASURER	3,231	39	1,933	742	1,125	36,780	203,580
1026 REV/RECOVER	0	0	0	0	0	0	92,100
1031 CNTY CNSL	1,451	0	0	0	5,484	18,061	344,521
1040 PERSONNEL	0	0	0	0	0	176	291,304
1073 MAINTENANCE	0	0	0	0	0	51,277	285,865
1074 CUSTODIAN	0	0	0	0	0	3,097	170,265
1101 INSURANCE	(3,162)	0	(8)	0	(16)	(356)	(92,828)
1108 IT	330	35	2,357	30	52	2,131	238,041
201 CNTRL SERV	263	0	0	0	410	133	122,608
Total Allocated	9,904	89	5,519	1,438	8,390	187,719	2,688,669
Roll Forward	(4,314)	(1)	320	(472)	2,760	63,793	(75,816)
Cost With Roll Forward	5,590	88	5,839	966	11,150	251,512	2,612,853
Adjustments	0	(34)	(2,305)	0	0	0	(8,031)
Proposed Costs	5,590	54	3,534	966	11,150	251,512	2,604,822

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	Direct Billed	Unallocated	Total
BUILDING USE	0	0	269,264
EQUIPMENT USE	0	0	371,609
1021 AUDITOR	22,306	542,211	956,857
1022 TREASURER	0	194,656	398,236
1026 REV/RECOVER	0	0	92,100
1031 CNTY CNSL	5,603	123,640	473,764
1040 PERSONNEL	10,000	0	301,304
1073 MAINTENANCE	79,777	0	365,642
1074 CUSTODIAN	0	0	170,265
1101 INSURANCE	0	0	(92,828)
1108 IT	0	15,004	253,045
201 CNTRL SERV	0	0	122,608
Total Allocated	117,686	875,511	3,681,866
Roll Forward	0	0	(75,816)
Cost With Roll Forward	117,686	875,511	3,606,050
Adjustments	0	0	(8,031)
Proposed Costs	117,686	875,511	3,598,019

COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2012	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
1011 BRD OF SUPV	53,143	47,624	5,519	58,662	1,930	60,592
1023 ASSESSOR	92,856	112,473	(19,617)	73,239	6,696	79,935
1051 ELECTIONS	46,645	31,164	15,481	62,126	(1,543)	60,583
1092 ADVERTISING	279	444	(165)	114	(158)	(44)
1103 EE_BENEFITS	962	463	499	1,461	(328)	1,133
1106 SURVERYOR	1,311	1,796	(485)	826	0	826
1107 REFUNDS	989	649	340	1,329	(588)	741
2008 DA SRVP/GRT	3,808	7,799	(3,991)	(183)	(1,917)	(2,100)
2012 JUV JUST COMM	0	23	(23)	(23)	0	(23)
20131 JUD DIST	77,799	194,937	(117,138)	(39,339)	(543)	(39,882)
20132 SUP CRT	47,711	NA	NA	47,711	0	47,711
20133 CRT FAC	2,954	NA	NA	2,954	0	2,954
2014 GRAND JURY	4,124	1,336	2,788	6,912	(2,362)	4,550
2016 DIST ATTNY	87,577	87,249	328	87,905	(27,847)	60,058
20161 DA WEL/INV	3,075	8,961	(5,886)	(2,811)	(1,912)	(4,723)
20162 DA IND/GAM	1,853	2,646	(793)	1,060	(131)	929
2017 CHILD SUPP	25,059	26,127	(1,068)	23,991	2,900	26,891
2018 LAW LIBRARY	7,069	11,485	(4,416)	2,653	(124)	2,529
2019 PUBL DEFEND	42,108	42,913	(805)	41,303	(1,232)	40,071
2020 COMMUNICTNS	45,476	41,723	3,753	49,229	3,483	52,712
2021 SHERIFF	310,780	284,784	25,996	336,776	13,182	349,958
20211 SO BAILIFF	5,526	NA	NA	5,526	2,077	7,603
20212 SO IND/GAM	4,506	6,189	(1,683)	2,823	2,077	4,900
2031 JAIL	141,509	131,014	10,495	152,004	1,936	153,940
2033 FOUTS SPRNG	1,862	1,380	482	2,344	(554)	1,790
2035 PROBATION	151,971	142,099	9,872	161,843	6,932	168,775
20351 PROB IND/GM	2,291	2,508	(217)	2,074	1,162	3,236
2036 VICTIM WITN	44,620	39,125	5,495	50,115	(3,678)	46,437
20361 JAILRM/GR	0	NA	NA	0	0	0
20362 JUV ACCT GRT	0	NA	NA	0	0	0
20363 YOUTH OFFEND GNT	6,527	274	6,253	12,780	0	12,780
2050 FLD WTR CON	823	481	342	1,165	(271)	894
2059 AG ADM SERV	27,116	18,256	8,860	35,976	1,236	37,212
2060 AG COMM	46,289	26,655	19,634	65,923	1,734	67,657
2070 CLERK.RECOR	76,358	85,465	(9,107)	67,251	2,038	69,289
2071 CORONER	7,924	6,713	1,211	9,135	(1,409)	7,726

COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2012	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
2076 PLANN/BLDG	59,863	65,528	(5,665)	54,198	2,963	57,161
2077 ANIMAL CTRL	12,727	9,991	2,736	15,463	(1,447)	14,016
2080 TRAPPER	225	174	51	276	(68)	208
2081 OES	27,107	26,428	679	27,786	(429)	27,357
20811 HOME SECUR	1,784	1,517	267	2,051	(678)	1,373
2083 PUBLIC ADMN	2,486	2,159	327	2,813	(384)	2,429
4010 BH ADMIN SV	18,686	20,985	(2,299)	16,387	3,241	19,628
4011 SUBST ABUSE	20,581	30,956	(10,375)	10,206	619	10,825
4012 HEALTH	54,459	52,259	2,200	56,659	0	56,659
4013 MNTH HLTH	200,862	182,396	18,466	219,328	441	219,769
40131 MH SERV FND 2936	19,236	12,636	6,600	25,836	(5,786)	20,050
40132 MHSA EDUC & TRAIN 2939	1,362	101	1,261	2,623	(644)	1,979
40133 MHSA 2940	50	NA	NA	50	0	50
4015 AIR POLLUT	12,211	12,960	(749)	11,462	81	11,543
4019 ENVIR HLTH	16,067	19,548	(3,481)	12,586	0	12,586
4023 AMBULANCE	2,887	2,646	241	3,128	(1,209)	1,919
5010 DHHS ADMIN	30,954	35,723	(4,769)	26,185	0	26,185
5011 WELFARE	212,191	318,059	(105,868)	106,323	0	106,323
5032 INDG BURIAL	241	152	89	330	(158)	172
5033 SR NUTRITON	2,502	3,361	(859)	1,643	0	1,643
5041 JUV CRT WRD	1,269	704	565	1,834	(497)	1,337
5051 VET SERV	5,197	6,077	(880)	4,317	236	4,553
5061 SR CITIZENS	9,004	6,032	2,972	11,976	(351)	11,625
6012 SUPT OF SCH	15,855	17,047	(1,192)	14,663	0	14,663
6021 LIBRARY	138,319	147,878	(9,559)	128,760	(1,303)	127,457
6022 ADULT LIT	3,502	3,557	(55)	3,447	(260)	3,187
6023 FAMILY LIT	1,067	829	238	1,305	(520)	785
6031 AG EXTENS	10,916	9,989	927	11,843	801	12,644
7032 COL VET	3,172	3,741	(569)	2,603	0	2,603
7033 MAX VET	3,162	4,703	(1,541)	1,621	0	1,621
7034 PRIN VET	3,592	1,376	2,216	5,808	0	5,808
7035 WMS VET	22,546	2,574	19,972	42,518	0	42,518
110 PUBLIC WORKS	145,248	143,038	2,210	147,458	0	147,458
121 BLDG FUND	2,571	960	1,611	4,182	0	4,182
151 FISH/GAME	1,942	3,198	(1,256)	686	0	686
154 PARK REC	209	750	(541)	(332)	0	(332)

COLUSA COUNTY
Fixed Costs Proposed

Detail

Receiving Departments	Final Costs Fiscal 2012	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
156 MIGRANT HSE	24,280	24,671	(391)	23,889	(3,126)	20,763
447 SOLID WASTE 4000	8,157	6,786	1,371	9,528	0	9,528
465 LOCAL TRNSP 4020	232	360	(128)	104	0	104
468 AIRPORT 4001	4,918	10,580	(5,662)	(744)	0	(744)
491 LOC TRAN PL 4022	1,071	87	984	2,055	0	2,055
493 TRANSIT AGN 4002	9,904	14,218	(4,314)	5,590	0	5,590
496 HISTOR RCRD 2616	89	90	(1)	88	(34)	54
8051 ABUSE CRIME 2796	5,519	5,199	320	5,839	(2,305)	3,534
848 LAFCO 4060	1,438	1,910	(472)	966	0	966
878 IHSS PUB AU 7526	8,390	5,630	2,760	11,150	0	11,150
OUTSIDE AGENCIES	187,719	123,926	63,793	251,512	0	251,512
SubTotal	2,688,669	2,708,244	(75,816)	2,612,853	(8,031)	2,604,822
Direct Billed	117,686					117,686
Unallocated	875,511					875,511
Total	3,681,866					3,598,019

COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE	300,844	0	
EQUIPMENT USE	392,488	0	
1021 AUDITOR	881,053	(20,287)	
1022 TREASURER	421,587	(47,958)	
1026 REV/RECOVER	78,674	(1,802)	
1031 CNTY CNSL	575,808	(109,222)	
1040 PERSONNEL	311,974	(3,167)	
1073 MAINTENANCE	382,943	(606)	
1074 CUSTODIAN	0	222,607	
1101 INSURANCE	875,507	(994,238)	
1108 IT	332,626	(46,983)	
201 CNTRL SERV	442,597	(312,579)	
1011 BRD OF SUPV			53,143
1023 ASSESSOR			92,856
1051 ELECTIONS			46,645
1092 ADVERTISING			279
1103 EE_BENEFITS			962
1106 SURVERYOR			1,311
1107 REFUNDS			989
2008 DA SRVP/GRT			3,808
2012 JUV JUST COMM			0
20131 JUD DIST			77,799
20132 SUP CRT			47,711
20133 CRT FAC			2,954
2014 GRAND JURY			4,124
2016 DIST ATTN			87,577
20161 DA WEL/INV			3,075
20162 DA IND/GAM			1,853
2017 CHILD SUPP			25,059
2018 LAW LIBRARY			7,069
2019 PUBL DEFEND			42,108
2020 COMMUNICTNS			45,476
2021 SHERIFF			310,780
20211 SO BAILIFF			5,526
20212 SO IND/GAM			4,506
2031 JAIL			141,509
2033 FOUTS SPRNG			1,862
2035 PROBATION			151,971

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COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
20351 PROB IND/GM			2,291
2036 VICTIM WITN			44,620
20361 JAILRM/GR			0
20362 JUV ACCT GRT			0
20363 YOUTH OFFEND GNT			6,527
2050 FLD WTR CON			823
2059 AG ADM SERV			27,116
2060 AG COMM			46,289
2070 CLERK.RECOR			76,358
2071 CORONER			7,924
2076 PLANN/BLDG			59,863
2077 ANIMAL CTRL			12,727
2080 TRAPPER			225
2081 OES			27,107
20811 HOME SECUR			1,784
2083 PUBLIC ADMN			2,486
4010 BH ADMIN SV			18,686
4011 SUBST ABUSE			20,581
4012 HEALTH			54,459
4013 MNTH HLTH			200,862
40131 MH SERV FND 2936			19,236
40132 MHSA EDUC & TRAIN 2939			1,362
40133 MHSA 2940			50
4015 AIR POLLUT			12,211
4019 ENVIR HLTH			16,067
4023 AMBULANCE			2,887
5010 DHHS ADMIN			30,954
5011 WELFARE			212,191
5032 INDG BURIAL			241
5033 SR NUTRITON			2,502
5041 JUV CRT WRD			1,269
5051 VET SERV			5,197
5061 SR CITIZENS			9,004
6012 SUPT OF SCH			15,855
6021 LIBRARY			138,319
6022 ADULT LIT			3,502
6023 FAMILY LIT			1,067
6031 AG EXTENS			10,916
7032 COL VET			3,172

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COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
7033 MAX VET			3,162	
7034 PRIN VET			3,592	
7035 WMS VET			22,546	
110 PUBLIC WORKS			145,248	
121 BLDG FUND			2,571	
151 FISH/GAME			1,942	
154 PARK REC			209	
156 MIGRANT HSE			24,280	
447 SOLID WASTE 4000			8,157	
465 LOCAL TRNSP 4020			232	
468 AIRPORT 4001			4,918	
491 LOC TRAN PL 4022			1,071	
493 TRANSIT AGN 4002			9,904	
496 HISTOR RCRD 2616			89	
8051 ABUSE CRIME 2796			5,519	
848 LAFCO 4060			1,438	
878 IHSS PUB AU 7526			8,390	
OUTSIDE AGENCIES			187,719	
Direct Billed Total			117,686	
Unallocated Total			875,511	
Totals	<u>4,996,101</u>	<u>(1,314,235)</u>	<u>3,681,866</u>	Deviation 0

COLUSA COUNTY
Detail Of Allocated Costs

Detail

Department	BUILDING USE 1.5	EQUIPMENT USE 2.5	1021 AUDITOR 3.5	1022 TREASURER 4.5	1026 REV/RECOVER 5.5	1031 CNTY CNSL 6.5	1040 PERSONNEL 7.5
BUILDING USE	(300,844)	0	0	0	0	0	0
EQUIPMENT USE	0	(392,488)	0	0	0	0	0
1021 AUDITOR	8,612	5,295	(986,391)	15,299	0	5,216	8,422
1022 TREASURER	4,094	2,140	10,071	(425,517)	0	9,281	9,131
1026 REV/RECOVER	2,480	616	2,601	993	(92,100)	422	694
1031 CNTY CNSL	2,608	1,836	3,015	1,682	0	(497,454)	6,192
1040 PERSONNEL	2,899	773	2,090	715	0	2,236	(334,662)
1073 MAINTENANCE	1,249	2,799	3,801	2,422	0	382	2,313
1074 CUSTODIAN	3,338	756	3,160	860	0	250	1,505
1101 INSURANCE	521	0	(1,041)	1,165	0	3,603	1,367
1108 IT	1,069	4,241	2,244	1,192	0	1,719	2,255
201 CNTRL SERV	4,710	2,423	3,593	2,953	0	581	1,479
1011 BRD OF SUPV	7,285	2,094	3,764	1,284	0	584	0
1023 ASSESSOR	10,010	6,507	7,756	1,893	0	9,224	13,591
1051 ELECTIONS	2,639	17,934	2,714	2,291	0	408	2,143
1092 ADVERTISING	0	0	51	66	0	0	0
1103 EE_BENEFITS	0	0	190	437	0	0	0
1106 SURVERYOR	281	37	181	239	0	0	0
1107 REFUNDS	0	0	149	239	0	0	0
2008 DA SRVP/GRT	296	0	450	106	0	86	148
2012 JUV JUST COMM	0	0	0	0	0	0	0
20131 JUD DIST	40,475	0	3,656	596	0	0	0
20132 SUP CRT	15,583	0	0	0	0	0	0
20133 CRT FAC	1,091	0	0	0	0	0	0
2014 GRAND JURY	0	0	147	159	0	1,320	0
2016 DIST ATTNY	4,318	12,650	6,599	3,204	0	4,741	13,477
20161 DA WEL/INV	296	0	475	133	0	70	7
20162 DA IND/GAM	0	0	434	239	0	52	665
2017 CHILD SUPP	0	0	5,352	2,596	0	1,653	2,591
2018 LAW LIBRARY	1,839	0	53	106	0	0	0
2019 PUBL DEFEND	0	0	898	807	38,180	123	0
2020 COMMUNICTNS	2,930	24,431	4,287	1,536	0	3,287	7,302
2021 SHERIFF	21,524	186,184	26,688	9,361	2,352	29,649	30,676
20211 SO BAILIFF	0	0	1,822	411	0	1,087	1,848
20212 SO IND/GAM	0	0	1,621	265	0	940	1,479
2031 JAIL	63,179	15,798	15,346	5,653	0	18,840	15,944
2033 FOUTS SPRNG	0	0	754	542	0	0	0
2035 PROBATION	19,882	20,966	15,667	4,700	19,903	6,586	20,151

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COLUSA COUNTY
Detail Of Allocated Costs

Department	BUILDING USE	EQUIPMENT USE	1021 AUDITOR	1022 TREASURER	1026 REV/RECOVER	1031 CNTY CNSL	1040 PERSONNEL
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
20351 PROB IND/GM	0	0	619	0	0	597	1,072
2036 VICTIM WITN	2,272	0	1,673	2,304	31,484	122	776
20361 JAILRM/GR	0	0	0	0	0	0	0
20362 JUV ACCT GRT	0	0	0	0	0	0	0
20363 YOUTH OFFEND GNT	0	0	821	993	0	0	739
2050 FLD WTR CON	0	0	374	172	0	0	0
2059 AG ADM SERV	0	1,237	3,842	1,880	0	604	5,394
2060 AG COMM	55	22,775	5,707	2,807	0	3,366	7,185
2070 CLERK.RECOR	11,738	8,610	7,662	1,774	0	709	4,083
2071 CORONER	636	1,054	1,465	1,602	0	123	739
2076 PLANN/BLDG	1,863	974	4,278	1,456	0	30,400	6,529
2077 ANIMAL CTRL	687	1,409	2,218	2,383	0	824	2,218
2080 TRAPPER	0	0	102	53	0	0	0
2081 OES	779	20,843	1,151	1,205	0	949	824
20811 HOME SECUR	0	0	318	490	0	0	0
2083 PUBLIC ADMN	395	26	265	357	0	8	52
4010 BH ADMIN SV	0	0	7,133	1,589	0	732	7,490
4011 SUBST ABUSE	0	0	5,190	3,244	0	5,536	2,941
4012 HEALTH	54	0	14,327	6,421	0	9,608	10,102
4013 MNTH HLTH	0	0	35,697	23,528	0	17,248	42,382
40131 MH SERV FND 2936	0	0	4,182	2,476	0	1,817	2,901
40132 MHSA EDUC & TRAIN	0	0	733	768	0	240	(1,532)
40133 MHSA 2940	0	0	50	0	0	0	0
4015 AIR POLLUT	0	2,060	2,323	1,827	181	752	2,518
4019 ENVIR HLTH	0	0	4,247	3,191	0	3,405	3,883
4023 AMBULANCE	37	0	623	1,192	0	0	0
5010 DHHS ADMIN	0	484	8,172	3,628	0	5,232	5,669
5011 WELFARE	0	0	47,983	27,513	0	92,443	4,794
5032 INDG BURIAL	0	0	26	53	0	0	0
5033 SR NUTRITON	0	0	967	715	0	243	495
5041 JUV CRT WRD	0	0	219	542	0	0	0
5051 VET SERV	0	0	760	450	0	2,241	739
5061 SR CITIZENS	0	727	177	211	0	0	0
6012 SUPT OF SCH	0	88	0	0	0	0	0
6021 LIBRARY	27,502	20,011	6,355	4,263	0	2,056	16,946
6022 ADULT LIT	718	449	264	384	0	0	0
6023 FAMILY LIT	0	111	174	211	0	0	0
6031 AG EXTENS	211	3,248	2,146	1,218	0	368	2,218

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Schedule D.002

Page 21

COLUSA COUNTY
Detail Of Allocated Costs

Detail

Department	BUILDING USE	EQUIPMENT USE	1021 AUDITOR	1022 TREASURER	1026 REV/RECOVER	1031 CNTY CNSL	1040 PERSONNEL
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
7032 COL VET	1,185	310	129	318	0	0	0
7033 MAX VET	1,488	287	182	318	0	0	0
7034 PRIN VET	339	113	0	0	0	2,203	0
7035 WMS VET	682	192	188	477	0	1,142	0
110 PUBLIC WORKS	4,984	0	34,305	12,936	0	54,438	46,327
121 BLDG FUND	0	0	2,460	106	0	0	0
151 FISH/GAME	0	0	375	557	0	0	0
154 PARK REC	0	0	179	26	0	0	0
156 MIGRANT HSE	7,276	0	4,783	3,336	0	896	2,356
447 SOLID WASTE 4000	295	0	3,175	1,576	0	1,067	1,266
465 LOCAL TRNSP 4020	0	0	205	26	0	0	0
468 AIRPORT 4001	0	0	1,665	1,721	0	1,506	0
491 LOC TRAN PL 4022	0	0	373	570	0	0	0
493 TRANSIT AGN 4002	0	0	7,791	3,231	0	1,451	0
496 HISTOR RCRD 2616	0	0	15	39	0	0	0
8051 ABUSE CRIME 2796	0	0	1,237	1,933	0	0	0
848 LAFCO 4060	0	0	666	742	0	0	0
878 IHSS PUB AU 7526	0	0	1,335	1,125	0	5,484	0
OUTSIDE AGENCIES	14,440	0	61,980	36,780	0	18,061	176
Direct Billings	0	0	22,306	0	0	5,603	10,000
Unallocated	0	0	542,211	194,656	0	123,640	0
Total	0	0	0	0	0	0	0

COLUSA COUNTY
Detail Of Allocated Costs

2011-2012 COST ALLOCATION PLAN
 2012 Version 9.0071-1
 Detail

Department	1073 MAINTENANCE 8.5	1074 CUSTODIAN 9.5	1101 INSURANCE 10.5	1108 IT 11.5	201 CNTRL SERV 12.5	Total Plan Allocated
BUILDING USE	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0
1021 AUDITOR	10,952	20,277	(384)	36,375	15,561	0
1022 TREASURER	1,231	7,710	(609)	3,414	5,425	0
1026 REV/RECOVER	2,361	1,045	(66)	1,842	2,240	0
1031 CNTY CNSL	9,220	7,618	(5,941)	2,575	2,063	0
1040 PERSONNEL	781	6,658	(73)	1,601	8,175	0
1073 MAINTENANCE	(406,760)	7,641	(3,891)	7,431	276	0
1074 CUSTODIAN	1,037	(237,422)	(231)	4,106	34	0
1101 INSURANCE	3,611	1,352	104,322	1,659	2,172	0
1108 IT	7,331	5,965	(74)	(316,910)	5,325	0
201 CNTRL SERV	4,594	8,891	(225)	4,862	(163,879)	0
1011 BRD OF SUPV	16,160	13,375	(1,615)	3,482	6,730	53,143
1023 ASSESSOR	16,254	13,859	(676)	3,227	11,211	92,856
1051 ELECTIONS	821	5,507	(448)	5,149	7,487	46,645
1092 ADVERTISING	0	0	0	162	0	279
1103 EE_BENEFITS	0	0	0	335	0	962
1106 SURVERYOR	59	571	(60)	3	0	1,311
1107 REFUNDS	0	0	0	601	0	989
2008 DA SRVP/GRT	1,018	290	(35)	1,228	221	3,808
2012 JUV JUST COMM	0	0	0	0	0	0
20131 JUD DIST	12,612	20,694	(789)	555	0	77,799
20132 SUP CRT	27,475	4,995	(342)	0	0	47,711
20133 CRT FAC	839	1,052	(28)	0	0	2,954
2014 GRAND JURY	0	0	0	2,415	83	4,124
2016 DIST ATTNY	20,627	8,482	(4,102)	12,956	4,625	87,577
20161 DA WEL/INV	1,018	290	(392)	1,121	57	3,075
20162 DA IND/GAM	0	0	(78)	470	71	1,853
2017 CHILD SUPP	1,395	0	(755)	7,529	4,698	25,059
2018 LAW LIBRARY	3,134	1,810	0	127	0	7,069
2019 PUBL DEFEND	0	0	(110)	1,260	950	42,108
2020 COMMUNICTNS	0	0	(180)	1,812	71	45,476
2021 SHERIFF	751	0	(17,132)	17,419	3,308	310,780
20211 SO BAILIFF	0	0	(35)	393	0	5,526
20212 SO IND/GAM	0	0	(192)	393	0	4,506
2031 JAIL	0	0	(1,679)	8,145	283	141,509
2033 FOUTS SPRNG	0	0	0	566	0	1,862
2035 PROBATION	9,341	19,699	(2,237)	11,707	5,606	151,971

All Monetary Values Are \$ Dollars

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Report Output Prepared By COLUSA COUNTY



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
20351 PROB IND/GM	0	0	(25)	28	0	2,291
2036 VICTIM WITN	0	308	(59)	4,312	1,428	44,620
20361 JAILRM/GR	0	0	0	0	0	0
20362 JUV ACCT GRT	0	0	0	0	0	0
20363 YOUTH OFFEND GNT	0	0	0	0	3,974	6,527
2050 FLD WTR CON	0	0	0	277	0	823
2059 AG ADM SERV	0	0	(141)	11,832	2,468	27,116
2060 AG COMM	0	0	(1,569)	3,852	2,111	46,289
2070 CLERK.RECOR	3,662	24,905	(389)	6,400	7,204	76,358
2071 CORONER	0	0	(51)	2,321	35	7,924
2076 PLANN/BLDG	3,937	6,845	(2,372)	3,431	2,522	59,863
2077 ANIMAL CTRL	0	0	(172)	3,160	0	12,727
2080 TRAPPER	0	0	0	70	0	225
2081 OES	0	0	(54)	1,375	35	27,107
20811 HOME SECUR	0	0	0	693	283	1,784
2083 PUBLIC ADMN	122	783	(9)	452	35	2,486
4010 BH ADMIN SV	0	0	(159)	1,724	177	18,686
4011 SUBST ABUSE	2,753	0	(4,957)	4,636	1,238	20,581
4012 HEALTH	5,439	45	(670)	1,230	7,903	54,459
4013 MNTH HLTH	10,883	0	(2,175)	63,846	9,453	200,862
40131 MH SERV FND 2936	1,105	0	0	5,919	836	19,236
40132 MHSA EDUC & TRAIN	0	0	0	658	495	1,362
40133 MHSA 2940	0	0	0	0	0	50
4015 AIR POLLUT	0	0	(223)	1,848	925	12,211
4019 ENVIR HLTH	735	0	(1,808)	178	2,236	16,067
4023 AMBULANCE	0	0	(202)	1,237	0	2,887
5010 DHHS ADMIN	0	0	(252)	359	7,662	30,954
5011 WELFARE	27,969	80	(7,000)	6,949	11,460	212,191
5032 INDG BURIAL	0	0	0	162	0	241
5033 SR NUTRITON	0	0	(561)	41	602	2,502
5041 JUV CRT WRD	0	0	0	508	0	1,269
5051 VET SERV	13	51	(282)	652	573	5,197
5061 SR CITIZENS	3,862	2,499	(49)	359	1,218	9,004
6012 SUPT OF SCH	1,852	14,042	(127)	0	0	15,855
6021 LIBRARY	30,706	15,735	(1,557)	13,608	2,694	138,319
6022 ADULT LIT	225	658	(15)	266	553	3,502
6023 FAMILY LIT	0	0	(103)	532	142	1,067
6031 AG EXTENS	0	0	(980)	1,699	788	10,916

All Monetary Values Are \$ Dollars

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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
7032 COL VET	1,339	0	(116)	7	0	3,172
7033 MAX VET	1,137	0	(261)	11	0	3,162
7034 PRIN VET	934	0	0	3	0	3,592
7035 WMS VET	19,939	0	(84)	10	0	22,546
110 PUBLIC WORKS	6,411	9,995	(28,531)	1,324	3,059	145,248
121 BLDG FUND	0	0	0	5	0	2,571
151 FISH/GAME	0	0	(125)	16	1,119	1,942
154 PARK REC	0	0	0	4	0	209
156 MIGRANT HSE	0	0	(2,262)	5,937	1,958	24,280
447 SOLID WASTE 4000	61	598	(143)	47	215	8,157
465 LOCAL TRNSP 4020	0	0	0	1	0	232
468 AIRPORT 4001	0	0	(918)	71	873	4,918
491 LOC TRAN PL 4022	0	0	0	1	127	1,071
493 TRANSIT AGN 4002	0	0	(3,162)	330	263	9,904
496 HISTOR RCRD 2616	0	0	0	35	0	89
8051 ABUSE CRIME 2796	0	0	(8)	2,357	0	5,519
848 LAFCO 4060	0	0	0	30	0	1,438
878 IHSS PUB AU 7526	0	0	(16)	52	410	8,390
OUTSIDE AGENCIES	51,277	3,097	(356)	2,131	133	187,719
Direct Billings	79,777	0	0	0	0	117,686
Unallocated	0	0	0	15,004	0	875,511
Total	0	0	0	0	0	3,681,866

Schedule E - Summary of Allocation Basis

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

Schedule E - Summary of Allocation Basis

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

COLUSA COUNTY
Schedule 1.1 Narrative for Description of 2009-2010 Costs To Be Allocated
For Department BUILDING USE

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

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

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

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

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

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

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

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

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

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

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

COUNTY OF COLUSA 2009-2010 BUILDING COSTS AND SQUARE FEET FOR 2011-2012 COST PLAN

Dept #	Dept name	Occupied Feet	bldg cost @ 7/01/2009	2009-2010 Prorated capital imprvmts	cost @ 06/30/10	2% use allow
<u>HALL OF RECORDS</u>			\$1,874,635	\$0	\$1,874,635	\$37,493
1011	Board of Supv	1,224				
1021	Auditor (120 in 1101, 48 in 1108)	1,000				
1022	Treasurer/Tax Coll	943				
1023	Assessor--storage ***	272				
1026	Collector--storage ***	48				
1051	Elections	608				
1074	Custodian--boiler,lunch room,storage	769				
1101	Insurance--(split from auditor 7/1/02)	120				
1108	Data Processing--(split from Auditor)	48				
2016	District Attorney--storage ***	172				
2070	Clerk/Recorder	2,704				
2083	Public Administrator--Treasurer	91				
20100	Central Service (copy/postage/storage)	638				
Total		8,637				

***no custodial services

<u>HISTORIC COURTHOUSE</u>	\$1,926,662	\$0	\$1,926,662	\$38,533
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1011	Board of Supv	386
1021	Auditor	296
1021	Auditor (payroll in law lib da invest space)	378
1023	Assessor	1,728
1040	Personnel	429
1108	Data Processing--(computer room in auditor)	100
2008	SRVP Grant--1st floor 1st office***	58
2016	District Attorney Clerks--first floor	126
2016	District Attorney--first floor	515
2016	D A Investigator--1st floor ***	58
20161	D A/Welfare Investigator--1st floor*	58
20131	Judicial District--GF Sup Crt***	2,966
20131	Superior Court Hallway	84
2018	Law Library--2nd floor clk office	360
Total		7,542

**5011 reimb 20161 monthly

***no custodial services

<u>HISTORIC COURTHOUSE ANNEX</u>	\$188,381	\$0	\$188,381	\$3,768
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1021	Auditor Store room***	348
1040	Personnel	392
1108	Data Processing	194
20131	Court Facilitator--GF	605
201000	Central Services	551
Total		2,090

***no custodial services

COUNTY OF COLUSA 2009-2010 BUILDING COSTS AND SQUARE FEET FOR 2011-2012 COST PLAN

Dept #	Dept name	Occupied Feet	bldg cost @ 7/01/2009	2009-2010 Prorated capital imprvmts	cost @ 06/30/10	2% use allow
<u>COLUSA PLAZA</u>			\$498,452	\$325	\$498,777	\$9,976
1031	County Counsel	1,512				
1106	Surveyor	163				
447	Solid Waste	171				
2076	Planning/Bldg	1,080				
3010	Road	2,858				
	Total	5,784				
<u>MUNICIPAL COURTHOUSE</u>			\$3,245,044	\$0	\$3,245,044	\$64,901
20131	Judicial Dist--GF-- Muni Crt	6,270				
2021	Sheriff (Civil Division) (rev/rec 7/05)	0				
1026	Revenue and Recovery 7/1/05	704				
2035	Probation	3,080				
	Total	10,054				
<u>SHERIFF DEPT & JAIL</u>			\$4,105,359	\$0	\$4,105,359	\$82,107
2020	Communications	564				
2021	Sheriff	2,675				
2021	Boating Safety (combine with 2021)	150				
2031	Jail	12,163				
2071	Coroner	105				
2081	Office of Emerg Svcs	150				
	Total	15,807				
<u>OTHER BUILDINGS</u>						
<u>SHERIFF MAINT SHOP & OFFICES</u>			\$72,667	\$0	\$72,667	\$1,453
2021	Sheriff	3,280				
2021	Boating Safety (combine with 2021)	1,600				
	Total	4,880				
<u>SHERIFF ANNEX--825 BRIDGE STREET</u>			\$74,574	\$0	\$74,574	\$1,491
2021	Sheriff Volunteers					
<u>RADIO REPEATER STATION</u>			\$16,348	\$0	\$16,348	\$327
2021	Sheriff	16.667%				
2060	Ag Commission	16.667%				
2077	Animal Control	16.666%				
3010	Public Works	16.666%				
4012	Health	16.667%				
6031	Ag Extension	16.667%				
		100.000%				
<u>HEALTH & WELFARE (100% Depreciated)</u>			\$882,747	\$0	\$882,747	\$0
4012	Health--100% Depr	2,998				
5011	Welfare--100% Depr	3,802				
5011	Welfare--100% Depr -- Modulares	1,560				
	Total Bldg	8,360				

COUNTY OF COLUSA 2009-2010 BUILDING COSTS AND SQUARE FEET FOR 2011-2012 COST PLAN

Dept #	Dept name	Occupied Feet	bldg cost @ 7/01/2009	2009-2010 Prorated capital imprvmts	cost @ 06/30/10	2% use allow
<u>COLUSA LIBRARY</u>			\$1,111,683	\$0	\$1,111,683	\$22,234
6012	Supt of Schools	2,062				
6021	Library	6,915				
6022	Literacy	300				
	Total	9,277				
	ARBuckle LIBRARY		\$63,393	\$0	\$63,393	\$1,268
	GRIMES LIBRARY		\$92,707	\$0	\$92,707	\$1,854
	MAXWELL LIBRARY		\$49,696	\$0	\$49,696	\$994
	PRINCETON LIBRARY		\$113,816	\$0	\$113,816	\$2,276
<u>WILLIAMS LIBRARY</u>			\$367,278	\$0	\$367,278	\$7,346
6021	Library	1,609				
99999	vacant (Bldg/Grds--Maint) rented	997				
	Total	2,606				
156	Migrant Housing		\$363,774	\$0	\$363,774	\$7,275
2077	Animal Control		\$31,627	\$0	\$31,627	\$633
1073	Building Maint		\$182	\$0	\$182	\$4
6031	Chemical Storage--Ag Extension		\$7,831	\$0	\$7,831	\$157
	Tillotson Bldg--vacant		\$47,287	\$0	\$47,287	\$946
7032	Colusa Veteran's Hall		\$59,233	\$0	\$59,233	\$1,185
7033	Maxwell Veteran's Hall		\$74,396	\$0	\$74,396	\$1,488
7034	Princeton Veteran's Hall		\$16,940	\$0	\$16,940	\$339
7035	Williams Veteran's Hall		\$34,105	\$0	\$34,105	\$682
	Grimes Town Hall		\$14,431	\$0	\$14,431	\$289
2021	Sheriff Pistol Range		\$17,066	\$0	\$17,066	\$341
1109	Central Services Gas Pumps, Car Port		\$4,199	\$0	\$4,199	\$84
2071	Coroner Morgue @ McNary-Moore		\$4,569	\$0	\$4,569	\$91
1073	Meyers Maintenance Shop		\$62,290	\$0	\$62,290	\$1,246
1021	Auditor Modular Storage Bldg from 2021 to 1021		\$10,000	\$0	\$10,000	\$200
2021	Sheriff Stonyford Ranger Station (2021)		\$175,478	\$0	\$175,478	\$3,510
1109	Cntrl Srv storage bldg frm 2021		\$43,166	\$0	\$43,166	\$863
	Colusa Boy Scout Cabin		\$272,635	\$0	\$272,635	\$5,453
<u>BEHAVIORIAL HEALTH BUILDING--STATE FUNDED</u>			\$2,134,860	\$0	\$2,134,860	\$0
4011	Counseling Center (3,368-337)	3,368				
805100	Substance Abuse Prop 36 10% of 4011	0				
4013	Mental Health (8,323-832)	8,665				
02936	Mental Health Act	962				
5011	Child Welfare Services	3,716				
00878	Public Authority--IHSS	199				
	Total	16,910				

COUNTY OF COLUSA 2009-2010 BUILDING COSTS AND SQUARE FEET FOR 2011-2012 COST PLAN

Dept #	Dept name	Occupied Feet	bldg cost @ 7/01/2009	2009-2010	cost @ 06/30/10	2% use allow
				Prorated capital imprvmts		
4023	Ambulance		\$1,847	\$0	\$1,847	\$37
	Total Other Buildings Cost and Use Allow		\$6,220,825	\$0	\$6,220,825	\$64,066
	remove Health/Welfare Bldg--100% Depr		(882,747)	\$0	(\$882,747)	\$0
	remove Behav Hlth Bldg--State Funded		(2,134,860)	\$0	(\$2,134,860)	\$0
	Adjusted Other Buildings Cost & Use Allow		\$3,203,218	\$0	\$3,203,218	\$64,066
	Total All County Owned Buildings Cost and Use Allow		\$15,041,751	\$325	\$15,042,076	\$300,844

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	300,844			300,844
Total Allocated Additions:			0	0
Total To Be Allocated:	300,844	0		300,844



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

	Total	General & Admin	HALL OF RECORDS	HISTORIC COURTHOUSE	HIST CRTHS ANNEX
Other Expense & Cost					
BUILDING USE	300,844	0	37,493	38,533	3,768
Departmental Totals					
Total Expenditures	300,844	0	37,493	38,533	3,768
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	300,844	0	37,493	38,533	3,768
Allocation Step 1					
1st Allocation	300,844	0	37,493	38,533	3,768
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 1000001 BUILDING USE					
Total Allocated	300,844	0	37,493	38,533	3,768

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

	COLUSA PLAZA	MUNI COURTHOUSE	JAIL	OTHER BUILDINGS
Other Expense & Cost				
BUILDING USE	9,976	64,901	82,107	64,066
Departmental Totals				
Total Expenditures	9,976	64,901	82,107	64,066
Deductions				
Total Deductions	0	0	0	0
Functional Cost	9,976	64,901	82,107	64,066
Allocation Step 1				
1st Allocation	9,976	64,901	82,107	64,066
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 1000001 BUILDING USE				
Total Allocated	9,976	64,901	82,107	64,066

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

Activity - HALL OF RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	1,000	11.5781	4,341		4,341		4,341
1022 TREASURER	943	10.9181	4,094		4,094		4,094
1026 REV/RECOVER	48	0.5557	208		208		208
1074 CUSTODIAN	769	8.9036	3,338		3,338		3,338
1101 INSURANCE	120	1.3894	521		521		521
1108 IT	48	0.5557	208		208		208
201 CNTRL SERV	638	7.3868	2,770		2,770		2,770
1011 BRD OF SUPV	1,224	14.1716	5,313		5,313		5,313
1023 ASSESSOR	272	3.1492	1,181		1,181		1,181
1051 ELECTIONS	608	7.0395	2,639		2,639		2,639
2016 DIST ATTNY	172	1.9914	747		747		747
2070 CLERK.RECOR	2,704	31.3073	11,738		11,738		11,738
2083 PUBLIC ADMN	91	1.0536	395		395		395
SubTotal	8,637	100.0000	37,493		37,493		37,493
Total	8,637	100.0000	37,493		37,493		37,493

Allocation Basis: OCCUPIED SQUARE FEET PER DEPARTMENT

Allocation Source: ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT

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

Activity - HISTORIC COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	674	8.9366	3,444		3,444		3,444
1040 PERSONNEL	429	5.6881	2,192		2,192		2,192
1108 IT	100	1.3259	511		511		511
1011 BRD OF SUPV	386	5.1180	1,972		1,972		1,972
1023 ASSESSOR	1,728	22.9117	8,829		8,829		8,829
2008 DA SRVP/GRT	58	0.7690	296		296		296
20132 SUP CRT	3,050	40.4403	15,583		15,583		15,583
2016 DIST ATTN	699	9.2681	3,571		3,571		3,571
20161 DA WEL/INV	58	0.7690	296		296		296
2018 LAW LIBRARY	360	4.7733	1,839		1,839		1,839
SubTotal	7,542	100.0000	38,533		38,533		38,533
Total	7,542	100.0000	38,533		38,533		38,533

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

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	348	16.6507	627		627		627
1040 PERSONNEL	392	18.7560	707		707		707
1108 IT	194	9.2823	350		350		350
201 CNTRL SERV	551	26.3636	993		993		993
20133 CRT FAC	605	28.9474	1,091		1,091		1,091
SubTotal	2,090	100.0000	3,768		3,768		3,768
Total	2,090	100.0000	3,768		3,768		3,768

Allocation Basis: OCCUPIED SQUARE FEET PER DEPARTMENT

Allocation Source: ACTUAL MEASUREMENTS OF OCCUPIED SQUARE FEET PER DEPT

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

Activity - COLUSA PLAZA

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1031 CNTY CNSL	1,512	26.1411	2,608		2,608		2,608
1106 SURVERYOR	163	2.8181	281		281		281
2076 PLANN/BLDG	1,080	18.6722	1,863		1,863		1,863
110 PUBLIC WORKS	2,858	49.4122	4,929		4,929		4,929
447 SOLID WASTE 4000	171	2.9564	295		295		295
SubTotal	5,784	100.0000	9,976		9,976		9,976
Total	5,784	100.0000	9,976		9,976		9,976

Allocation Basis: OCCUPIED SQUARE FEET PER DEPARTMENT

Allocation Source: ACTUAL MEASUREMENT OF DEPTS OCCUPIED SQUARE FEET

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

Activity - MUNI COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1026 REV/RECOVER	352	3.5011	2,272		2,272		2,272
20131 JUD DIST	6,270	62.3632	40,475		40,475		40,475
2035 PROBATION	3,080	30.6346	19,882		19,882		19,882
2036 VICTIM WITN	352	3.5011	2,272		2,272		2,272
SubTotal	10,054	100.0000	64,901		64,901		64,901
Total	10,054	100.0000	64,901		64,901		64,901

Allocation Basis: OCCUPIED SQUARE FEET PER DEPARTMENT

Allocation Source: ACTUAL MEASUREMENT OF DEPTS OCCUPED SQUARE FEET

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

Activity - JAIL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2020 COMMUNICTNS	564	3.5680	2,930		2,930		2,930
2021 SHERIFF	2,825	17.8718	14,674		14,674		14,674
2031 JAIL	12,163	76.9470	63,179		63,179		63,179
2071 CORONER	105	0.6643	545		545		545
2081 OES	150	0.9489	779		779		779
SubTotal	15,807	100.0000	82,107		82,107		82,107
Total	15,807	100.0000	82,107		82,107		82,107

Allocation Basis: OCCUPIED SQUARE FEET PER DEPT

Allocation Source: ACTUAL MEASUREMENT OF DEPTS OCCUPIED SQUARE FEET

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

Activity - OTHER BUILDINGS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	10,000	0.3122	200		200		200
1073 MAINTENANCE	62,472	1.9503	1,249		1,249		1,249
201 CNTRL SERV	47,365	1.4787	947		947		947
2021 SHERIFF	342,510	10.6927	6,850		6,850		6,850
2060 AG COMM	2,725	0.0851	55		55		55
2071 CORONER	4,569	0.1426	91		91		91
2077 ANIMAL CTRL	34,351	1.0724	687		687		687
4012 HEALTH	2,724	0.0850	54		54		54
4023 AMBULANCE	1,847	0.0577	37		37		37
6021 LIBRARY	1,375,018	42.9261	27,502		27,502		27,502
6022 ADULT LIT	35,907	1.1210	718		718		718
6031 AG EXTENS	10,556	0.3295	211		211		211
7032 COL VET	59,233	1.8492	1,185		1,185		1,185
7033 MAX VET	74,396	2.3225	1,488		1,488		1,488
7034 PRIN VET	16,940	0.5288	339		339		339
7035 WMS VET	34,105	1.0647	682		682		682
110 PUBLIC WORKS	2,725	0.0851	55		55		55
156 MIGRANT HSE	363,774	11.3565	7,276		7,276		7,276
OUTSIDE AGENCIES	722,001	22.5399	14,440		14,440		14,440
SubTotal	3,203,218	100.0000	64,066		64,066		64,066
Total	3,203,218	100.0000	64,066		64,066		64,066

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

Allocation Source: BUILDING EXPENDITURE RECORDS

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

Receiving Department	Total	HALL OF RECORDS	HISTORIC	HIST CRTHS ANNEX	COLUSA PLAZA	MUNI COURTHOUSE	JAIL
1021 AUDITOR	8,612	4,341	3,444	627	0	0	0
1022 TREASURER	4,094	4,094	0	0	0	0	0
1026 REV/RECOVER	2,480	208	0	0	0	2,272	0
1031 CNTY CNSL	2,608	0	0	0	2,608	0	0
1040 PERSONNEL	2,899	0	2,192	707	0	0	0
1073 MAINTENANCE	1,249	0	0	0	0	0	0
1074 CUSTODIAN	3,338	3,338	0	0	0	0	0
1101 INSURANCE	521	521	0	0	0	0	0
1108 IT	1,069	208	511	350	0	0	0
201 CNTRL SERV	4,710	2,770	0	993	0	0	0
1011 BRD OF SUPV	7,285	5,313	1,972	0	0	0	0
1023 ASSESSOR	10,010	1,181	8,829	0	0	0	0
1051 ELECTIONS	2,639	2,639	0	0	0	0	0
1106 SURVERYOR	281	0	0	0	281	0	0
2008 DA SRVP/GRT	296	0	296	0	0	0	0
20131 JUD DIST	40,475	0	0	0	0	40,475	0
20132 SUP CRT	15,583	0	15,583	0	0	0	0
20133 CRT FAC	1,091	0	0	1,091	0	0	0
2016 DIST ATTN	4,318	747	3,571	0	0	0	0
20161 DA WEL/INV	296	0	296	0	0	0	0
2018 LAW LIBRARY	1,839	0	1,839	0	0	0	0
2020 COMMUNICTNS	2,930	0	0	0	0	0	2,930
2021 SHERIFF	21,524	0	0	0	0	0	14,674
2031 JAIL	63,179	0	0	0	0	0	63,179
2035 PROBATION	19,882	0	0	0	0	19,882	0
2036 VICTIM WITN	2,272	0	0	0	0	2,272	0
2060 AG COMM	55	0	0	0	0	0	0
2070 CLERK.RECOR	11,738	11,738	0	0	0	0	0
2071 CORONER	636	0	0	0	0	0	545
2076 PLANN/BLDG	1,863	0	0	0	1,863	0	0
2077 ANIMAL CTRL	687	0	0	0	0	0	0
2081 OES	779	0	0	0	0	0	779
2083 PUBLIC ADMN	395	395	0	0	0	0	0
4012 HEALTH	54	0	0	0	0	0	0
4023 AMBULANCE	37	0	0	0	0	0	0
6021 LIBRARY	27,502	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
6022 ADULT LIT	718	0	0	0	0	0	0
6031 AG EXTENS	211	0	0	0	0	0	0
7032 COL VET	1,185	0	0	0	0	0	0
7033 MAX VET	1,488	0	0	0	0	0	0
7034 PRIN VET	339	0	0	0	0	0	0
7035 WMS VET	682	0	0	0	0	0	0
110 PUBLIC WORKS	4,984	0	0	0	4,929	0	0
156 MIGRANT HSE	7,276	0	0	0	0	0	0
447 SOLID WASTE 4000	295	0	0	0	295	0	0
OUTSIDE AGENCIES	14,440	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	300,844	37,493	38,533	3,768	9,976	64,901	82,107

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

Receiving Department	OTHER BUILDINGS
1021 AUDITOR	200
1022 TREASURER	0
1026 REV/RECOVER	0
1031 CNTY CNSL	0
1040 PERSONNEL	0
1073 MAINTENANCE	1,249
1074 CUSTODIAN	0
1101 INSURANCE	0
1108 IT	0
201 CNTRL SERV	947
1011 BRD OF SUPV	0
1023 ASSESSOR	0
1051 ELECTIONS	0
1106 SURVERYOR	0
2008 DA SRVP/GRT	0
20131 JUD DIST	0
20132 SUP CRT	0
20133 CRT FAC	0
2016 DIST ATTN	0
20161 DA WEL/INV	0
2018 LAW LIBRARY	0
2020 COMMUNICTNS	0
2021 SHERIFF	6,850
2031 JAIL	0
2035 PROBATION	0
2036 VICTIM WITN	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	54
4023 AMBULANCE	37
6021 LIBRARY	27,502

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

Receiving Department	OTHER BUILDINGS
6022 ADULT LIT	718
6031 AG EXTENS	211
7032 COL VET	1,185
7033 MAX VET	1,488
7034 PRIN VET	339
7035 WMS VET	682
110 PUBLIC WORKS	55
156 MIGRANT HSE	7,276
447 SOLID WASTE 4000	0
OUTSIDE AGENCIES	14,440
Direct Billed	0
Total	<u>64,066</u>

COLUSA COUNTY
Schedule 2.1 Narrative Description of 2009-2010 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 2009-2010. 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:	392,488			392,488
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>392,488</u>	<u>0</u>	<u></u>	<u>392,488</u>

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

	Total	General & Admin	HEAVY TRUCKS	LIGHT TRUCKS	AUTOS
Other Expense & Cost					
----- EQUIPMENT USE ALLOW	392,488	0	2,333	0	136,911
Departmental Totals					
----- Total Expenditures	392,488	0	2,333	0	136,911
Deductions					
----- Total Deductions	0	0	0	0	0
Functional Cost	392,488	0	2,333	0	136,911
Allocation Step 1					
----- 1st Allocation	392,488	0	2,333	0	136,911
Allocation Step 2					
----- 2nd Allocation	0	0	0	0	0
Total For 1000002 EQUIPMENT USE					
----- Total Allocated	392,488	0	2,333	0	136,911

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

OTHER EQUIP	
Other Expense & Cost	

EQUIPMENT USE ALLOW	253,244
Departmental Totals	

Total Expenditures	253,244
Deductions	

Total Deductions	0
Functional Cost	
	253,244
Allocation Step 1	

1st Allocation	253,244
Allocation Step 2	

2nd Allocation	0
Total For 1000002 EQUIPMENT USE	

Total Allocated	253,244

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
2035 PROBATION	2,333	100.0000	2,333		2,333		2,333
SubTotal	2,333	100.0000	2,333		2,333		2,333
Total	2,333	100.0000	2,333		2,333		2,333

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

Allocation Source: HEAVY TRUCK DEPRECIATION SCHEDULE

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

Activity - LIGHT TRUCKS

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

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	118,462	86.5241	118,461		118,461		118,461
2031 JAIL	1,272	0.9291	1,272		1,272		1,272
2035 PROBATION	9,816	7.1696	9,816		9,816		9,816
2060 AG COMM	7,362	5.3772	7,362		7,362		7,362
SubTotal	136,912	100.0000	136,911		136,911		136,911
Total	136,912	100.0000	136,911		136,911		136,911

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	5,295	2.0909	5,295		5,295		5,295
1022 TREASURER	2,140	0.8450	2,140		2,140		2,140
1026 REV/RECOVER	616	0.2432	616		616		616
1031 CNTY CNSL	1,836	0.7250	1,836		1,836		1,836
1040 PERSONNEL	773	0.3052	773		773		773
1073 MAINTENANCE	2,799	1.1053	2,799		2,799		2,799
1074 CUSTODIAN	756	0.2985	756		756		756
1108 IT	4,241	1.6747	4,241		4,241		4,241
201 CNTRL SERV	2,423	0.9568	2,423		2,423		2,423
1011 BRD OF SUPV	2,094	0.8269	2,094		2,094		2,094
1023 ASSESSOR	6,507	2.5695	6,507		6,507		6,507
1051 ELECTIONS	17,934	7.0817	17,934		17,934		17,934
1106 SURVERYOR	37	0.0146	37		37		37
2016 DIST ATTN	12,650	4.9952	12,650		12,650		12,650
2020 COMMUNICTNS	24,431	9.6472	24,431		24,431		24,431
2021 SHERIFF	67,723	26.7422	67,723		67,723		67,723
2031 JAIL	14,526	5.7360	14,526		14,526		14,526
2035 PROBATION	8,817	3.4816	8,817		8,817		8,817
2059 AG ADM SERV	1,237	0.4885	1,237		1,237		1,237
2060 AG COMM	15,413	6.0862	15,413		15,413		15,413
2070 CLERK.RECOR	8,610	3.3999	8,610		8,610		8,610
2071 CORONER	1,054	0.4162	1,054		1,054		1,054
2076 PLANN/BLDG	974	0.3846	974		974		974
2077 ANIMAL CTRL	1,409	0.5564	1,409		1,409		1,409
2081 OES	20,843	8.2304	20,843		20,843		20,843
2083 PUBLIC ADMN	26	0.0103	26		26		26
4015 AIR POLLUT	2,060	0.8134	2,060		2,060		2,060
5010 DHHS ADMIN	484	0.1911	484		484		484

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
5061 SR CITIZENS	727	0.2871	727		727		727
6012 SUPT OF SCH	88	0.0347	88		88		88
6021 LIBRARY	20,011	7.9019	20,011		20,011		20,011
6022 ADULT LIT	449	0.1773	449		449		449
6023 FAMILY LIT	111	0.0438	111		111		111
6031 AG EXTENS	3,248	1.2826	3,248		3,248		3,248
7032 COL VET	310	0.1224	310		310		310
7033 MAX VET	287	0.1133	287		287		287
7034 PRIN VET	113	0.0446	113		113		113
7035 WMS VET	192	0.0758	192		192		192
SubTotal	253,244	100.0000	253,244		253,244		253,244
Total	253,244	100.0000	253,244		253,244		253,244

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	5,295	0	0	0	5,295
1022 TREASURER	2,140	0	0	0	2,140
1026 REV/RECOVER	616	0	0	0	616
1031 CNTY CNSL	1,836	0	0	0	1,836
1040 PERSONNEL	773	0	0	0	773
1073 MAINTENANCE	2,799	0	0	0	2,799
1074 CUSTODIAN	756	0	0	0	756
1108 IT	4,241	0	0	0	4,241
201 CNTRL SERV	2,423	0	0	0	2,423
1011 BRD OF SUPV	2,094	0	0	0	2,094
1023 ASSESSOR	6,507	0	0	0	6,507
1051 ELECTIONS	17,934	0	0	0	17,934
1106 SURVEYOR	37	0	0	0	37
2016 DIST ATTN	12,650	0	0	0	12,650
2020 COMMUNICTNS	24,431	0	0	0	24,431
2021 SHERIFF	186,184	0	0	118,461	67,723
2031 JAIL	15,798	0	0	1,272	14,526
2035 PROBATION	20,966	2,333	0	9,816	8,817
2059 AG ADM SERV	1,237	0	0	0	1,237
2060 AG COMM	22,775	0	0	7,362	15,413
2070 CLERK.RECOR	8,610	0	0	0	8,610
2071 CORONER	1,054	0	0	0	1,054
2076 PLANN/BLDG	974	0	0	0	974
2077 ANIMAL CTRL	1,409	0	0	0	1,409
2081 OES	20,843	0	0	0	20,843
2083 PUBLIC ADMN	26	0	0	0	26
4015 AIR POLLUT	2,060	0	0	0	2,060
5010 DHHS ADMIN	484	0	0	0	484
5061 SR CITIZENS	727	0	0	0	727
6012 SUPT OF SCH	88	0	0	0	88
6021 LIBRARY	20,011	0	0	0	20,011
6022 ADULT LIT	449	0	0	0	449
6023 FAMILY LIT	111	0	0	0	111
6031 AG EXTENS	3,248	0	0	0	3,248
7032 COL VET	310	0	0	0	310
7033 MAX VET	287	0	0	0	287

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

Receiving Department	Total	HEAVY TRUCKS	LIGHT TRUCKS	AUTOS	OTHER EQUIP
7034 PRIN VET	113	0	0	0	113
7035 WMS VET	192	0	0	0	192
Direct Billed	0	0	0	0	0
Total	392,488	2,333	0	136,911	253,244

COLUSA COUNTY
Schedule 3.1 Narrative Description of 2009-2010 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, 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 2009-2010 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 2009-2010.

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 2009-2010 fiscal year, the amount direct billed to Outside Agencies--Special Districts for annual audits was recorded as revenue in the Auditor-Controller Dept #1021-466200 in the amount of \$7,306.

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 allocation of the costs related to the Budget and Cost Plan functions were based on the departments' total annual expenditures less purchases of fixed assets.

DHHS--SAWS

The DHHS--SAWS function consisted of the processing of payments made to Dept of Health and Human Services clients, boarding homes, and attendant care facilities as allowed by Federal and State laws. The allocation of the costs related to the DHHS--SAWS function was based on the amount of time spent as recorded on employee time records.

INSURANCE ADMINISTRATION

In Colusa County, the Auditor-Controller and Assistant Auditor-Controller act as the Risk Manager and Assistant Risk Manager respectively who serve as administrators for the risk management program. The time spent on risk management administration was recorded on the Auditor employee time records and was direct billed to the Insurance Department. The allocation of the costs related to the Insurance function was based on the amount time spent on the risk management administration. For the 2009-2010 fiscal year, the amount direct billed to the Insurance Department was recorded as a Reimbursed Project in Auditor-Controller Dept #1021-59390 in the amount of \$15,000.

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 2009-2010 fiscal year, which offset expenses as a cost adjustment, was as follows:

<u>Amount</u>	<u>Revenue Acct</u>	<u>Description</u>	<u>Function</u>
\$15,201	#1021-466105	Property Tax Admin Costs	General Govt
\$330	#1021-466205	Alcohol Admin Fee	General Govt
\$188	#1021-466290	Workers Comp Alternate Sentencing	General Govt
\$85	#1021-479360	W-2 copies	Payroll Acctng
\$1,414	#1021-479470	Other Refunds	Payroll Acctng/Admin
<u>\$17,218</u>	Total Revenue offset to expenses		

The remainder of the revenue recorded on the Auditor-Controller's revenue accounts was intended for the General Fund and not specifically for the "Auditor-Controller Department".

DIRECT BILLED

The amounts direct billed for the 2009-2010 fiscal year were for the reimbursement of services provided by Auditor-Controller Department personnel as follows:

<u>Amount</u>	<u>Account</u>	<u>Description</u>	<u>Function</u>
\$15,000	1021-59390	Risk Mgmt Admin Services	Insurance
\$ 7,306	1021-466200	Outside Agency Audits	Internal Auditing
<u>\$22,306</u>	Total Direct Billed		

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	881,053			881,053
FIXED ASSETS	(3,069)			
Total Deductions:	(3,069)			(3,069)
BUILDING USE	8,612		8,612	
EQUIPMENT USE	5,295		5,295	
1021 AUDITOR		23,042	23,042	
1022 TREASURER		15,299	15,299	
1031 CNTY CNSL		5,216	5,216	
1040 PERSONNEL		8,422	8,422	
1073 MAINTENANCE		10,952	10,952	
1074 CUSTODIAN		20,277	20,277	
1101 INSURANCE		(384)	(384)	
1108 IT		36,375	36,375	
201 CNTRL SERV		15,561	15,561	
Total Allocated Additions:	13,907	134,760	148,667	148,667
#466105 PROP TX ADMN	(15,201)			
#466205 ADMIN ALCH	(330)			
#466290 W/C ALT SE	(188)			
#479360 W2 COPY	(85)			
#479470 OTHER REFUNDS	(1,414)			
Total Departmental Cost Adjustments:	(17,218)			(17,218)
Total To Be Allocated:	874,673	134,760		1,009,433

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	515,978	98,255	49,929	68,469	27,989
FRINGE BENEFITS	302,053	55,695	30,520	37,792	16,098
Other Expense & Cost					
3060 COMMUNICATIONS	5,245	4,598	0	0	0
3100 INSURANCE	3,244	2,844	0	0	0
3120 MAINT EQUIP	1,629	1	0	0	0
3121 MAINT SOFTWARE	21,670	156	7,156	9,794	0
3130 MAINT STRU	0	0	0	0	0
3140 MEDICAL,DENTAL	0	0	0	0	0
3150 MEMBERSHIPS	1,200	1,200	0	0	0
3170 OFFICE EXP	15,054	12,053	2,113	861	0
3171 POSTAGE	5,397	0	4,780	200	0
3180 PROF SERV	399	399	0	0	0
3190 PUBL/NOTICE	123	123	0	0	0
3200 RENTS/LEASES	379	379	0	0	0
3230 SPEC DEPT EXP	0	0	0	0	0
3231 SOFTWARE	0	0	0	0	0
3250 TRANS/TRAVEL	3,828	3,169	82	105	0
3251 EDUC/TRAVEL	1,785	264	0	0	0
*FIXED ASSETS	3,069	3,069	0	0	0
Departmental Totals					
Total Expenditures	881,053	182,205	94,580	117,221	44,087
Deductions					
Total Deductions	(3,069)	(3,069)	0	0	0
Cost Adjustments					
#466105 PROP TX ADMN	(15,201)	0	0	0	0
#466205 ADMIN ALCH	(330)	0	0	0	0
#466290 W/C ALT SE	(188)	0	0	0	0
#479360 W2 COPY	(85)	0	0	(85)	0
#479470 OTHER REFUNDS	(1,414)	(1,337)	0	(77)	0

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

	Total	General & Admin	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT
Functional Cost	860,766	177,799	94,580	117,059	44,087
Allocation Step 1					

Inbound- All Others	13,907	2,648	1,346	1,845	754
Reallocate Admin Costs		(180,447)	21,568	29,577	12,091
Unallocated Costs	(467,877)	0	0	0	0
1st Allocation	406,796	0	117,494	148,481	56,932
Allocation Step 2					

Inbound- All Others	134,760	25,662	13,040	17,882	7,310
Reallocate Admin Costs		(25,662)	3,067	4,206	1,719
Unallocated Costs	(74,334)	0	0	0	0
2nd Allocation	60,426	0	16,107	22,088	9,029
Total For 1010210 1021 AUDITOR					

Total Allocated	467,222	0	133,601	170,569	65,961

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	4,234	29,885	1,811	4,993	230,413
FRINGE BENEFITS	2,377	16,640	1,098	2,320	139,513
Other Expense & Cost					
3060 COMMUNICATIONS	0	0	0	0	647
3100 INSURANCE	0	0	0	0	400
3120 MAINT EQUIP	0	0	0	0	1,628
3121 MAINT SOFTWARE	1,500	0	0	0	3,064
3130 MAINT STRU	0	0	0	0	0
3140 MEDICAL, DENTAL	0	0	0	0	0
3150 MEMBERSHIPS	0	0	0	0	0
3170 OFFICE EXP	0	0	0	0	27
3171 POSTAGE	0	0	0	0	417
3180 PROF SERV	0	0	0	0	0
3190 PUBL/NOTICE	0	0	0	0	0
3200 RENTS/LEASES	0	0	0	0	0
3230 SPEC DEPT EXP	0	0	0	0	0
3231 SOFTWARE	0	0	0	0	0
3250 TRANS/TRAVEL	0	0	0	0	472
3251 EDUC/TRAVEL	250	0	0	0	1,271
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	8,361	46,525	2,909	7,313	377,852
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#466105 PROP TX ADMN	0	0	0	0	(15,201)
#466205 ADMIN ALCH	0	0	0	0	(330)
#466290 W/C ALT SE	0	0	0	0	(188)
#479360 W2 COPY	0	0	0	0	0
#479470 OTHER REFUNDS	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	8,361	46,525	2,909	7,313	362,133
Allocation Step 1					
Inbound- All Others	114	805	49	135	6,211
Reallocate Admin Costs	1,829	12,910	782	2,157	99,533
Unallocated Costs	0	0	0	0	(467,877)
1st Allocation	10,304	60,240	3,740	9,605	0
Allocation Step 2					
Inbound- All Others	1,106	7,805	473	1,304	60,178
Reallocate Admin Costs	260	1,836	111	307	14,156
Unallocated Costs	0	0	0	0	(74,334)
2nd Allocation	1,366	9,641	584	1,611	0
Total For 1010210 1021 AUDITOR					
Total Allocated	11,670	69,881	4,324	11,216	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	2,948	10.5380	12,381		12,381		12,381
1022 TREASURER	211	0.7542	886		886	136	1,022
1026 REV/RECOVER	101	0.3610	424		424	65	489
1031 CNTY CNSL	180	0.6434	756		756	116	872
1040 PERSONNEL	71	0.2538	298		298	46	344
1073 MAINTENANCE	412	1.4727	1,730		1,730	265	1,995
1074 CUSTODIAN	404	1.4441	1,697		1,697	260	1,957
1101 INSURANCE	131	0.4683	550		550	84	634
1108 IT	105	0.3753	441		441	68	509
201 CNTRL SERV	428	1.5299	1,798		1,798	275	2,073
1011 BRD OF SUPV	192	0.6863	806		806	124	930
1023 ASSESSOR	243	0.8686	1,021		1,021	156	1,177
1051 ELECTIONS	226	0.8079	949		949	145	1,094
1092 ADVERTISING	7	0.0250	29		29	5	34
1103 EE_BENEFITS	35	0.1251	147		147	23	170
1106 SURVERYOR	18	0.0643	76		76	12	88
1107 REFUNDS	21	0.0751	88		88	14	102
2008 DA SRVP/GRT	9	0.0322	38		38	6	44
20131 JUD DIST	58	0.2073	244		244	37	281
2014 GRAND JURY	29	0.1037	122		122	19	141
2016 DIST ATTN	483	1.7265	2,029		2,029	311	2,340
20161 DA WEL/INV	11	0.0393	46		46	7	53
20162 DA IND/GAM	20	0.0715	84		84	13	97
2017 CHILD SUPP	265	0.9473	1,113		1,113	171	1,284
2018 LAW LIBRARY	11	0.0393	46		46	7	53
2019 PUBL DEFEND	95	0.3396	399		399	61	460
2020 COMMUNICTNS	124	0.4433	521		521	80	601
2021 SHERIFF	1,117	3.9929	4,691		4,691	719	5,410

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

Activity - CLAIM ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
20211 SO BAILIFF	32	0.1144	134		134	21	155
20212 SO IND/GAM	20	0.0715	84		84	13	97
2031 JAIL	553	1.9768	2,323		2,323	356	2,679
2033 FOUTS SPRNG	42	0.1501	176		176	27	203
2035 PROBATION	664	2.3735	2,789		2,789	427	3,216
2036 VICTIM WITN	235	0.8400	987		987	151	1,138
20363 YOUTH OFFEND GNT	147	0.5255	617		617	95	712
2050 FLD WTR CON	28	0.1001	118		118	18	136
2059 AG ADM SERV	233	0.8329	979		979	150	1,129
2060 AG COMM	301	1.0760	1,264		1,264	194	1,458
2070 CLERK.RECOR	207	0.7399	869		869	133	1,002
2071 CORONER	168	0.6005	706		706	108	814
2076 PLANN/BLDG	163	0.5827	685		685	105	790
2077 ANIMAL CTRL	228	0.8150	958		958	147	1,105
2080 TRAPPER	4	0.0143	17		17	3	20
2081 OES	107	0.3825	449		449	69	518
20811 HOME SECUR	57	0.2038	239		239	37	276
2083 PUBLIC ADMN	45	0.1609	189		189	29	218
4010 BH ADMIN SV	150	0.5362	630		630	97	727
4011 SUBST ABUSE	364	1.3012	1,529		1,529	234	1,763
4012 HEALTH	644	2.3021	2,705		2,705	414	3,119
4013 MNTH HLTH	2,557	9.1403	10,739		10,739	1,646	12,385
40131 MH SERV FND 2936	523	1.8695	2,197		2,197	337	2,534
40132 MHSA EDUC & TRAIN 2939	117	0.4182	491		491	75	566
40133 MHSA 2940	5	0.0179	21		21	3	24
4015 AIR POLLUT	161	0.5755	676		676	104	780
4019 ENVIR HLTH	272	0.9723	1,142		1,142	175	1,317
4023 AMBULANCE	105	0.3753	441		441	68	509

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
5010 DHHS ADMIN	394	1.4084	1,655		1,655	254	1,909
5011 WELFARE	1,404	5.0188	5,897		5,897	904	6,801
5032 INDG BURIAL	4	0.0143	17		17	3	20
5033 SR NUTRITON	63	0.2252	265		265	41	306
5041 JUV CRT WRD	43	0.1537	181		181	28	209
5051 VET SERV	42	0.1501	176		176	27	203
5061 SR CITIZENS	30	0.1072	126		126	19	145
6021 LIBRARY	580	2.0733	2,436		2,436	373	2,809
6022 ADULT LIT	50	0.1787	210		210	32	242
6023 FAMILY LIT	22	0.0786	92		92	14	106
6031 AG EXTENS	100	0.3575	420		420	64	484
7032 COL VET	26	0.0929	109		109	17	126
7033 MAX VET	36	0.1287	151		151	23	174
7035 WMS VET	36	0.1287	151		151	23	174
110 PUBLIC WORKS	2,133	7.6247	8,959		8,959	1,373	10,332
121 BLDG FUND	20	0.0715	84		84	13	97
151 FISH/GAME	70	0.2502	294		294	45	339
154 PARK REC	2	0.0071	8		8	1	9
156 MIGRANT HSE	511	1.8266	2,146		2,146	329	2,475
447 SOLID WASTE 4000	125	0.4468	525		525	80	605
465 LOCAL TRNSP 4020	2	0.0071	8		8	1	9
468 AIRPORT 4001	221	0.7900	928		928	142	1,070
491 LOC TRAN PL 4022	69	0.2466	290		290	44	334
493 TRANSIT AGN 4002	660	2.3592	2,772		2,772	425	3,197
496 HISTOR RCRD 2616	3	0.0107	13		13	2	15
8051 ABUSE CRIME 2796	211	0.7542	886		886	136	1,022
848 LAFCO 4060	132	0.4719	554		554	85	639
878 IHSS PUB AU 7526	110	0.3932	462		462	71	533

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	4,789	17.1193	20,115		20,115	3,077	23,192
SubTotal	27,975	100.0000	117,494		117,494	16,107	133,601
Total	27,975	100.0000	117,494		117,494	16,107	133,601

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

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

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

Activity - PAYROLL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	101,000	2.5183	3,739		3,739		3,739
1022 TREASURER	44,629	1.1128	1,652		1,652	252	1,904
1026 REV/RECOVER	10,000	0.2493	370		370	56	426
1031 CNTY CNSL	30,000	0.7480	1,111		1,111	169	1,280
1040 PERSONNEL	30,000	0.7480	1,111		1,111	169	1,280
1073 MAINTENANCE	31,065	0.7746	1,150		1,150	176	1,326
1074 CUSTODIAN	20,353	0.5075	753		753	115	868
1101 INSURANCE	18,500	0.4613	685		685	105	790
1108 IT	30,500	0.7605	1,129		1,129	172	1,301
201 CNTRL SERV	20,000	0.4987	740		740	113	853
1011 BRD OF SUPV	50,000	1.2467	1,851		1,851	282	2,133
1023 ASSESSOR	120,000	2.9920	4,443		4,443	678	5,121
1051 ELECTIONS	25,000	0.6233	926		926	141	1,067
2008 DA SRVP/GRT	7,200	0.1795	267		267	41	308
2016 DIST ATTN	62,800	1.5658	2,325		2,325	355	2,680
20161 DA WEL/INV	6,000	0.1496	222		222	34	256
20162 DA IND/GAM	4,000	0.0997	148		148	23	171
2017 CHILD SUPP	70,000	1.7453	2,592		2,592	395	2,987
2020 COMMUNICTNS	64,000	1.5957	2,369		2,369	362	2,731
2021 SHERIFF	333,650	8.3191	12,352		12,352	1,885	14,237
20211 SO BAILIFF	30,000	0.7480	1,111		1,111	169	1,280
20212 SO IND/GAM	30,000	0.7480	1,111		1,111	169	1,280
2031 JAIL	205,859	5.1328	7,621		7,621	1,163	8,784
2035 PROBATION	165,370	4.1233	6,122		6,122	934	7,056
20351 PROB IND/GM	14,500	0.3615	537		537	82	619
2036 VICTIM WITN	10,000	0.2493	370		370	56	426
2059 AG ADM SERV	47,394	1.1817	1,755		1,755	268	2,023
2060 AG COMM	67,000	1.6705	2,480		2,480	379	2,859

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

Activity - PAYROLL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2070 CLERK.RECOR	55,000	1.3713	2,036		2,036	311	2,347
2071 CORONER	10,471	0.2611	388		388	59	447
2076 PLANN/BLDG	58,368	1.4553	2,161		2,161	330	2,491
2077 ANIMAL CTRL	20,000	0.4987	740		740	113	853
2081 OES	11,150	0.2780	413		413	63	476
2083 PUBLIC ADMN	704	0.0176	26		26	4	30
4010 BH ADMIN SV	60,000	1.4960	2,221		2,221	339	2,560
4011 SUBST ABUSE	60,000	1.4960	2,221		2,221	339	2,560
4012 HEALTH	135,000	3.3660	4,998		4,998	763	5,761
4013 MNTH HLTH	390,000	9.7242	14,440		14,440	2,207	16,647
4015 AIR POLLUT	23,000	0.5735	851		851	130	981
4019 ENVIR HLTH	50,000	1.2467	1,851		1,851	282	2,133
5010 DHHS ADMIN	110,000	2.7427	4,072		4,072	621	4,693
5011 WELFARE	385,333	9.6077	14,266		14,266	2,177	16,443
5033 SR NUTRITON	10,000	0.2493	370		370	56	426
5051 VET SERV	10,000	0.2493	370		370	56	426
6021 LIBRARY	60,000	1.4960	2,221		2,221	339	2,560
6031 AG EXTENS	30,000	0.7480	1,111		1,111	169	1,280
110 PUBLIC WORKS	360,000	8.9761	13,328		13,328	2,034	15,362
156 MIGRANT HSE	32,606	0.8130	1,207		1,207	184	1,391
447 SOLID WASTE 4000	10,000	0.2493	370		370	56	426
493 TRANSIT AGN 4002	100,000	2.4934	3,702		3,702	565	4,267
878 IHSS PUB AU 7526	10,000	0.2493	370		370	56	426
OUTSIDE AGENCIES	370,214	9.2307	13,706		13,706	2,092	15,798
SubTotal	4,010,666	100.0000	148,481		148,481	22,088	170,569
Total	4,010,666	100.0000	148,481		148,481	22,088	170,569

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

Allocation Basis: NUMBER OF EMPLOYEE POSITIONS PER DEPT TIMES 10000

Allocation Source: EMPLOYEE POSITION ALLOCATION SCHEDULE

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

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	4,476	10.1527	5,780		5,780		5,780
1022 TREASURER	4,285	9.7194	5,533		5,533	977	6,510
1026 REV/RECOVER	1,032	2.3408	1,333		1,333	235	1,568
1023 ASSESSOR	73	0.1656	94		94	17	111
20131 JUD DIST	1,376	3.1211	1,777		1,777	314	2,091
2016 DIST ATTN	72	0.1633	93		93	16	109
2017 CHILD SUPP	63	0.1429	81		81	14	95
2021 SHERIFF	380	0.8619	491		491	87	578
2035 PROBATION	2,118	4.8041	2,735		2,735	483	3,218
2050 FLD WTR CON	91	0.2064	118		118	21	139
2070 CLERK.RECOR	2,389	5.4188	3,085		3,085	545	3,630
4010 BH ADMIN SV	1,774	4.0239	2,291		2,291	404	2,695
4012 HEALTH	2,199	4.9879	2,840		2,840	501	3,341
5011 WELFARE	3,647	8.2723	4,710		4,710	831	5,541
110 PUBLIC WORKS	36	0.0817	46		46	8	54
447 SOLID WASTE 4000	54	0.1225	70		70	12	82
493 TRANSIT AGN 4002	81	0.1837	105		105	18	123
OUTSIDE AGENCIES	19,941	45.2310	25,750	-7,306	18,444	4,546	22,990
SubTotal	44,087	100.0000	56,932	-7,306	49,626	9,029	58,655
Direct Billed				7,306	7,306		7,306
Total	44,087	100.0000	56,932		56,932	9,029	65,961

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

Allocation Source: AUDITOR DEPT EMPLOYEE TIME RECORDS



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

Activity - COST PLAN PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	877,985	1.5601	161		161		161
1022 TREASURER	421,587	0.7491	77		77	10	87
1026 REV/RECOVER	78,566	0.1396	14		14	2	16
1031 CNTY CNSL	572,705	1.0176	105		105	14	119
1040 PERSONNEL	308,807	0.5487	57		57	8	65
1073 MAINTENANCE	318,927	0.5667	58		58	8	66
1074 CUSTODIAN	222,607	0.3955	41		41	5	46
1101 INSURANCE	875,507	1.5557	160		160	22	182
1108 IT	288,235	0.5122	53		53	7	60
201 CNTRL SERV	442,598	0.7864	81		81	11	92
1011 BRD OF SUPV	465,648	0.8274	85		85	11	96
1023 ASSESSOR	893,589	1.5878	164		164	22	186
1051 ELECTIONS	366,483	0.6512	67		67	9	76
1092 ADVERTISING	11,571	0.0206	2		2		2
1103 EE_BENEFITS	13,726	0.0244	3		3		3
1106 SURVERYOR	61,457	0.1092	11		11	2	13
1107 REFUNDS	30,669	0.0545	6		6	1	7
2008 DA SRVP/GRT	64,714	0.1150	12		12	2	14
20131 JUD DIST	852,005	1.5139	156		156	21	177
2014 GRAND JURY	4,018	0.0071	1		1		1
2016 DIST ATTN	975,389	1.7331	179		179	24	203
20161 DA WEL/INV	109,724	0.1950	20		20	3	23
20162 DA IND/GAM	110,230	0.1959	20		20	3	23
2017 CHILD SUPP	653,868	1.1618	120		120	16	136
2019 PUBL DEFEND	291,272	0.5176	53		53	7	60
2020 COMMUNICTNS	633,767	1.1261	116		116	16	132
2021 SHERIFF	4,288,256	7.6197	785		785	106	891
20211 SO BAILIFF	256,696	0.4561	47		47	6	53

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

Activity - COST PLAN PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
20212 SO IND/GAM	161,868	0.2876	30		30	4	34
2031 JAIL	2,576,038	4.5773	472		472	64	536
2033 FOUTS SPRNG	365,758	0.6499	67		67	9	76
2035 PROBATION	1,443,999	2.5658	264		264	36	300
2036 VICTIM WITN	72,324	0.1285	13		13	2	15
20363 YOUTH OFFEND GNT	72,673	0.1291	13		13	2	15
2050 FLD WTR CON	65,498	0.1164	12		12	2	14
2059 AG ADM SERV	458,202	0.8142	84		84	11	95
2060 AG COMM	921,420	1.6372	169		169	23	192
2070 CLERK.RECOR	453,410	0.8057	83		83	11	94
2071 CORONER	135,145	0.2401	25		25	3	28
2076 PLANN/BLDG	662,454	1.1771	121		121	16	137
2077 ANIMAL CTRL	172,853	0.3071	32		32	4	36
2080 TRAPPER	54,163	0.0962	10		10	1	11
2081 OES	103,558	0.1840	19		19	3	22
20811 HOME SECUR	27,693	0.0492	5		5	1	6
2083 PUBLIC ADMN	11,453	0.0204	2		2		2
4010 BH ADMIN SV	763,263	1.3562	140		140	19	159
4011 SUBST ABUSE	574,952	1.0216	105		105	14	119
4012 HEALTH	1,397,901	2.4839	256		256	34	290
4013 MNTH HLTH	4,422,608	7.8584	810		810	109	919
40131 MH SERV FND 2936	1,093,536	1.9431	200		200	27	227
40132 MHSA EDUC & TRAIN 2939	110,546	0.1964	20		20	3	23
40133 MHSA 2940	127,754	0.2270	23		23	3	26
4015 AIR POLLUT	373,074	0.6629	68		68	9	77
4019 ENVIR HLTH	529,095	0.9401	97		97	13	110
4023 AMBULANCE	74,782	0.1329	14		14	2	16
5010 DHHS ADMIN	1,041,568	1.8507	191		191	26	217

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
5011 WELFARE	9,871,055	17.5394	1,806		1,806	242	2,048
5032 INDG BURIAL	3,811	0.0068	1		1		1
5033 SR NUTRITON	155,984	0.2772	29		29	4	33
5041 JUV CRT WRD	6,899	0.0123	1		1		1
5051 VET SERV	87,234	0.1550	16		16	2	18
5061 SR CITIZENS	20,425	0.0363	4		4	1	5
6021 LIBRARY	653,746	1.1616	120		120	16	136
6022 ADULT LIT	14,291	0.0254	3		3		3
6023 FAMILY LIT	45,379	0.0806	8		8	1	9
6031 AG EXTENS	253,918	0.4512	46		46	6	52
7032 COL VET	2,411	0.0043					
7033 MAX VET	5,117	0.0091	1		1		1
7035 WMS VET	9,258	0.0165	2		2		2
110 PUBLIC WORKS	5,678,012	10.0891	1,040		1,040	140	1,180
121 BLDG FUND	1,567,860	2.7859	287		287	39	326
151 FISH/GAME	24,132	0.0429	4		4	1	5
154 PARK REC	112,576	0.2000	21		21	3	24
156 MIGRANT HSE	608,374	1.0810	111		111	15	126
447 SOLID WASTE 4000	1,368,052	2.4308	250		250	34	284
465 LOCAL TRNSP 4020	946,355	1.6815	173		173	23	196
468 AIRPORT 4001	395,004	0.7019	72		72	10	82
491 LOC TRAN PL 4022	183,697	0.3264	34		34	5	39
493 TRANSIT AGN 4002	981,040	1.7432	180		180	24	204
496 HISTOR RCRD 2616	45	0.0001					
8051 ABUSE CRIME 2796	142,676	0.2535	26		26	4	30
848 LAFCO 4060	133,359	0.2370	24		24	3	27
878 IHSS PUB AU 7526	249,893	0.4440	46		46	6	52
SubTotal	56,278,797	100.0000	10,304		10,304	1,366	11,670

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	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	56,278,797	100.0000	10,304		10,304	1,366	11,670

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

Allocation Source: DEPT EXPENDITURE PRINTOUTS AT 6/30TH

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

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	877,985	1.6287	981		981		981
1022 TREASURER	421,587	0.7821	471		471	77	548
1026 REV/RECOVER	78,566	0.1457	88		88	14	102
1031 CNTY CNSL	572,705	1.0624	640		640	104	744
1040 PERSONNEL	308,807	0.5729	345		345	56	401
1073 MAINTENANCE	318,927	0.5916	356		356	58	414
1074 CUSTODIAN	222,607	0.4129	249		249	40	289
1101 INSURANCE	875,507	1.6241	978		978	159	1,137
1108 IT	288,235	0.5347	322		322	52	374
201 CNTRL SERV	442,598	0.8210	495		495	80	575
1011 BRD OF SUPV	465,648	0.8638	520		520	85	605
1023 ASSESSOR	893,589	1.6577	999		999	162	1,161
1051 ELECTIONS	366,483	0.6798	410		410	67	477
1092 ADVERTISING	11,571	0.0215	13		13	2	15
1103 EE_BENEFITS	13,726	0.0255	15		15	2	17
1106 SURVERYOR	61,457	0.1140	69		69	11	80
1107 REFUNDS	30,669	0.0569	34		34	6	40
2008 DA SRVP/GRT	64,714	0.1200	72		72	12	84
20131 JUD DIST	852,005	1.5805	952		952	155	1,107
2014 GRAND JURY	4,018	0.0075	4		4	1	5
2016 DIST ATTN	975,389	1.8094	1,090		1,090	177	1,267
20161 DA WEL/INV	109,724	0.2035	123		123	20	143
20162 DA IND/GAM	110,230	0.2045	123		123	20	143
2017 CHILD SUPP	653,868	1.2130	731		731	119	850
2019 PUBL DEFEND	291,272	0.5403	325		325	53	378
2020 COMMUNICTNS	633,767	1.1757	708		708	115	823
2021 SHERIFF	4,288,256	7.9550	4,792		4,792	780	5,572
20211 SO BAILIFF	256,696	0.4762	287		287	47	334

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

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
20212 SO IND/GAM	161,868	0.3003	181		181	29	210
2031 JAIL	2,576,038	4.7787	2,879		2,879	468	3,347
2033 FOUTS SPRNG	365,758	0.6785	409		409	66	475
2035 PROBATION	1,443,999	2.6787	1,614		1,614	263	1,877
2036 VICTIM WITN	72,324	0.1342	81		81	13	94
20363 YOUTH OFFEND GNT	72,673	0.1348	81		81	13	94
2050 FLD WTR CON	65,498	0.1215	73		73	12	85
2059 AG ADM SERV	458,202	0.8500	512		512	83	595
2060 AG COMM	921,420	1.7093	1,030		1,030	168	1,198
2070 CLERK.RECOR	453,410	0.8411	507		507	82	589
2071 CORONER	135,145	0.2507	151		151	25	176
2076 PLANN/BLDG	662,454	1.2289	740		740	120	860
2077 ANIMAL CTRL	172,853	0.3207	193		193	31	224
2080 TRAPPER	54,163	0.1005	61		61	10	71
2081 OES	103,558	0.1921	116		116	19	135
20811 HOME SECUR	27,693	0.0514	31		31	5	36
2083 PUBLIC ADMN	11,453	0.0212	13		13	2	15
4010 BH ADMIN SV	763,263	1.4159	853		853	139	992
4011 SUBST ABUSE	574,952	1.0666	643		643	105	748
4012 HEALTH	1,397,901	2.5932	1,562		1,562	254	1,816
4013 MNTH HLTH	4,422,608	8.2042	4,942		4,942	804	5,746
40131 MH SERV FND 2936	1,093,536	2.0286	1,222		1,222	199	1,421
40132 MHSA EDUC & TRAIN 2939	110,546	0.2051	124		124	20	144
4015 AIR POLLUT	373,074	0.6921	417		417	68	485
4019 ENVIR HLTH	529,095	0.9815	591		591	96	687
4023 AMBULANCE	74,782	0.1387	84		84	14	98
5010 DHHS ADMIN	1,041,568	1.9322	1,164		1,164	189	1,353
5011 WELFARE	9,871,055	18.3110	11,029		11,029	1,797	12,826

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
5032 INDG BURIAL	3,811	0.0071	4		4	1	5
5033 SR NUTRITON	155,984	0.2894	174		174	28	202
5041 JUV CRT WRD	6,899	0.0128	8		8	1	9
5051 VET SERV	87,234	0.1618	97		97	16	113
5061 SR CITIZENS	20,425	0.0379	23		23	4	27
6021 LIBRARY	653,746	1.2127	731		731	119	850
6022 ADULT LIT	14,291	0.0265	16		16	3	19
6023 FAMILY LIT	45,379	0.0842	51		51	8	59
6031 AG EXTENS	253,918	0.4710	284		284	46	330
7032 COL VET	2,411	0.0045	3		3		3
7033 MAX VET	5,117	0.0095	6		6	1	7
7035 WMS VET	9,258	0.0172	10		10	2	12
110 PUBLIC WORKS	5,678,012	10.5331	6,345		6,345	1,032	7,377
121 BLDG FUND	1,567,860	2.9085	1,752		1,752	285	2,037
151 FISH/GAME	24,132	0.0448	27		27	4	31
154 PARK REC	112,576	0.2088	126		126	20	146
156 MIGRANT HSE	608,374	1.1286	680		680	111	791
447 SOLID WASTE 4000	1,368,052	2.5378	1,529		1,529	249	1,778
468 AIRPORT 4001	395,004	0.7328	441		441	72	513
496 HISTOR RCRD 2616	45	0.0001					
8051 ABUSE CRIME 2796	142,676	0.2647	159		159	26	185
878 IHSS PUB AU 7526	249,894	0.4636	279		279	45	324
SubTotal	53,906,593	100.0000	60,240		60,240	9,641	69,881
Total	53,906,593	100.0000	60,240		60,240	9,641	69,881

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

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	100	100.0000	3,740		3,740	584	4,324
SubTotal	100	100.0000	3,740		3,740	584	4,324
Total	100	100.0000	3,740		3,740	584	4,324

Allocation Basis: ACTUAL COST OF TIME SPENT PROCESSING SAWS CKS

Allocation Source: AUDITOR DEPT EMPLOYEE TIME RECORDS

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

Activity - INSURANCE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1101 INSURANCE	100	100.0000	9,605	-15,000	-5,395	1,611	-3,784
SubTotal	100	100.0000	9,605	-15,000	-5,395	1,611	-3,784
Direct Billed				15,000	15,000		15,000
Total	100	100.0000	9,605		9,605	1,611	11,216

Allocation Basis: AUDITOR DEPT INSUR ADMIN ACTUAL COST

Allocation Source: AUDITOR DEPT EMPLOYEE TIME RECORDS

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

Receiving Department	Total	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT	COST PLAN PREP	BUDGET PREP	DHHS--SAWS
1021 AUDITOR	23,042	12,381	3,739	5,780	161	981	0
1022 TREASURER	10,071	1,022	1,904	6,510	87	548	0
1026 REV/RECOVER	2,601	489	426	1,568	16	102	0
1031 CNTY CNSL	3,015	872	1,280	0	119	744	0
1040 PERSONNEL	2,090	344	1,280	0	65	401	0
1073 MAINTENANCE	3,801	1,995	1,326	0	66	414	0
1074 CUSTODIAN	3,160	1,957	868	0	46	289	0
1101 INSURANCE	(1,041)	634	790	0	182	1,137	0
1108 IT	2,244	509	1,301	0	60	374	0
201 CNTRL SERV	3,593	2,073	853	0	92	575	0
1011 BRD OF SUPV	3,764	930	2,133	0	96	605	0
1023 ASSESSOR	7,756	1,177	5,121	111	186	1,161	0
1051 ELECTIONS	2,714	1,094	1,067	0	76	477	0
1092 ADVERTISING	51	34	0	0	2	15	0
1103 EE_BENEFITS	190	170	0	0	3	17	0
1106 SURVERYOR	181	88	0	0	13	80	0
1107 REFUNDS	149	102	0	0	7	40	0
2008 DA SRVP/GRT	450	44	308	0	14	84	0
20131 JUD DIST	3,656	281	0	2,091	177	1,107	0
2014 GRAND JURY	147	141	0	0	1	5	0
2016 DIST ATTNV	6,599	2,340	2,680	109	203	1,267	0
20161 DA WEL/INV	475	53	256	0	23	143	0
20162 DA IND/GAM	434	97	171	0	23	143	0
2017 CHILD SUPP	5,352	1,284	2,987	95	136	850	0
2018 LAW LIBRARY	53	53	0	0	0	0	0
2019 PUBL DEFEND	898	460	0	0	60	378	0
2020 COMMUNICTNS	4,287	601	2,731	0	132	823	0
2021 SHERIFF	26,688	5,410	14,237	578	891	5,572	0
20211 SO BAILIFF	1,822	155	1,280	0	53	334	0
20212 SO IND/GAM	1,621	97	1,280	0	34	210	0
2031 JAIL	15,346	2,679	8,784	0	536	3,347	0
2033 FOUTS SPRNG	754	203	0	0	76	475	0
2035 PROBATION	15,667	3,216	7,056	3,218	300	1,877	0
20351 PROB IND/GM	619	0	619	0	0	0	0
2036 VICTIM WITN	1,673	1,138	426	0	15	94	0
20363 YOUTH OFFEND GNT	821	712	0	0	15	94	0

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

Receiving Department	Total	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT	COST PLAN PREP	BUDGET PREP	DHHS--SAWS
2050 FLD WTR CON	374	136	0	139	14	85	0
2059 AG ADM SERV	3,842	1,129	2,023	0	95	595	0
2060 AG COMM	5,707	1,458	2,859	0	192	1,198	0
2070 CLERK.RECOR	7,662	1,002	2,347	3,630	94	589	0
2071 CORONER	1,465	814	447	0	28	176	0
2076 PLANN/BLDG	4,278	790	2,491	0	137	860	0
2077 ANIMAL CTRL	2,218	1,105	853	0	36	224	0
2080 TRAPPER	102	20	0	0	11	71	0
2081 OES	1,151	518	476	0	22	135	0
20811 HOME SECUR	318	276	0	0	6	36	0
2083 PUBLIC ADMN	265	218	30	0	2	15	0
4010 BH ADMIN SV	7,133	727	2,560	2,695	159	992	0
4011 SUBST ABUSE	5,190	1,763	2,560	0	119	748	0
4012 HEALTH	14,327	3,119	5,761	3,341	290	1,816	0
4013 MNTH HLTH	35,697	12,385	16,647	0	919	5,746	0
40131 MH SERV FND 2936	4,182	2,534	0	0	227	1,421	0
40132 MHSA EDUC & TRAIN	733	566	0	0	23	144	0
40133 MHSA 2940	50	24	0	0	26	0	0
4015 AIR POLLUT	2,323	780	981	0	77	485	0
4019 ENVIR HLTH	4,247	1,317	2,133	0	110	687	0
4023 AMBULANCE	623	509	0	0	16	98	0
5010 DHHS ADMIN	8,172	1,909	4,693	0	217	1,353	0
5011 WELFARE	47,983	6,801	16,443	5,541	2,048	12,826	4,324
5032 INDG BURIAL	26	20	0	0	1	5	0
5033 SR NUTRITON	967	306	426	0	33	202	0
5041 JUV CRT WRD	219	209	0	0	1	9	0
5051 VET SERV	760	203	426	0	18	113	0
5061 SR CITIZENS	177	145	0	0	5	27	0
6021 LIBRARY	6,355	2,809	2,560	0	136	850	0
6022 ADULT LIT	264	242	0	0	3	19	0
6023 FAMILY LIT	174	106	0	0	9	59	0
6031 AG EXTENS	2,146	484	1,280	0	52	330	0
7032 COL VET	129	126	0	0	0	3	0
7033 MAX VET	182	174	0	0	1	7	0
7035 WMS VET	188	174	0	0	2	12	0
110 PUBLIC WORKS	34,305	10,332	15,362	54	1,180	7,377	0
121 BLDG FUND	2,460	97	0	0	326	2,037	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
151 FISH/GAME	375	339	0	0	5	31	0
154 PARK REC	179	9	0	0	24	146	0
156 MIGRANT HSE	4,783	2,475	1,391	0	126	791	0
447 SOLID WASTE 4000	3,175	605	426	82	284	1,778	0
465 LOCAL TRNSP 4020	205	9	0	0	196	0	0
468 AIRPORT 4001	1,665	1,070	0	0	82	513	0
491 LOC TRAN PL 4022	373	334	0	0	39	0	0
493 TRANSIT AGN 4002	7,791	3,197	4,267	123	204	0	0
496 HISTOR RCRD 2616	15	15	0	0	0	0	0
8051 ABUSE CRIME 2796	1,237	1,022	0	0	30	185	0
848 LAFCO 4060	666	639	0	0	27	0	0
878 IHSS PUB AU 7526	1,335	533	426	0	52	324	0
OUTSIDE AGENCIES	61,980	23,192	15,798	22,990	0	0	0
Direct Billed	22,306	0	0	7,306	0	0	0
Total	467,222	133,601	170,569	65,961	11,670	69,881	4,324

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

Receiving Department INSURANCE ADMIN

1021 AUDITOR	0
1022 TREASURER	0
1026 REV/RECOVER	0
1031 CNTY CNSL	0
1040 PERSONNEL	0
1073 MAINTENANCE	0
1074 CUSTODIAN	0
1101 INSURANCE	(3,784)
1108 IT	0
201 CNTRL SERV	0
1011 BRD OF SUPV	0
1023 ASSESSOR	0
1051 ELECTIONS	0
1092 ADVERTISING	0
1103 EE_BENEFITS	0
1106 SURVERYOR	0
1107 REFUNDS	0
2008 DA SRVP/GRT	0
20131 JUD DIST	0
2014 GRAND JURY	0
2016 DIST ATTN	0
20161 DA WEL/INV	0
20162 DA IND/GAM	0
2017 CHILD SUPP	0
2018 LAW LIBRARY	0
2019 PUBL DEFEND	0
2020 COMMUNICTNS	0
2021 SHERIFF	0
20211 SO BAILIFF	0
20212 SO IND/GAM	0
2031 JAIL	0
2033 FOUTS SPRNG	0
2035 PROBATION	0
20351 PROB IND/GM	0
2036 VICTIM WITN	0
20363 YOUTH OFFEND GNT	0



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

Receiving Department	INSURANCE ADMIN
2050 FLD WTR CON	0
2059 AG ADM SERV	0
2060 AG COMM	0
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	0
4011 SUBST ABUSE	0
4012 HEALTH	0
4013 MNTH HLTH	0
40131 MH SERV FND 2936	0
40132 MHSA EDUC & TRAIN	0
40133 MHSA 2940	0
4015 AIR POLLUT	0
4019 ENVIR HLTH	0
4023 AMBULANCE	0
5010 DHHS ADMIN	0
5011 WELFARE	0
5032 INDG BURIAL	0
5033 SR NUTRITON	0
5041 JUV CRT WRD	0
5051 VET SERV	0
5061 SR CITIZENS	0
6021 LIBRARY	0
6022 ADULT LIT	0
6023 FAMILY LIT	0
6031 AG EXTENS	0
7032 COL VET	0
7033 MAX VET	0
7035 WMS VET	0
110 PUBLIC WORKS	0
121 BLDG FUND	0

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

Receiving Department	INSURANCE ADMIN
151 FISH/GAME	0
154 PARK REC	0
156 MIGRANT HSE	0
447 SOLID WASTE 4000	0
465 LOCAL TRNSP 4020	0
468 AIRPORT 4001	0
491 LOC TRAN PL 4022	0
493 TRANSIT AGN 4002	0
496 HISTOR RCRD 2616	0
8051 ABUSE CRIME 2796	0
848 LAFCO 4060	0
878 IHSS PUB AU 7526	0
OUTSIDE AGENCIES	0
Direct Billed	15,000
Total	<u>11,216</u>

COLUSA COUNTY
Schedule 4.1 Narrative Description of 2009-2010 Costs to be Allocated
For Department 1022 Treasurer

The principal duties of the County Treasurer were receiving, safeguarding, disbursing, and investing funds of the County, School Districts, and Special Districts. It was determined that the costs related to the duties performed by the Treasurer of warrant and check clearing were the only allowable costs of the Treasurer-Tax Collector Department. Those costs were allocated on the basis of the actual number of checks processed for each department, using only the percentage of time spent applicable to warrant clearing as determined by an actual time study. The Treasurer also serves as the County Tax Collector. The hours devoted to Tax Collection services are unreimbursable and were recorded under the General Government function on the Cost Plan.

REVENUE

Revenue recorded in the Treasurer-Tax Collector's revenue accounts for the 2009-2010 fiscal year which offset expenses as a cost adjustment was as follows:

<u>Amount</u>	<u>Revenue Acct</u>	<u>Description</u>	<u>Function</u>
\$7,635	1022-466100	Assmt and Tax Collector Fees	General Govt
\$1,072	1022-466104	Title Search Fees	General Govt
\$35,742	1022-466105	Property Tax Admin Fees	General Govt
\$2,289	1022-466114	Unsecured Tax Admin	General Govt
\$900	1022-466115	Installment Fees	General Govt
\$320	1022-466116	Bad Check Charge	Check Clearing
\$0	1022-466117	Public Auction Fees	General Govt
<u>\$47,958</u>	Total Revenue		

The remainder of the revenue recorded on the Treasurer-Tax Collector's revenue accounts was intended for the General Fund and not specifically for the "Treasurer-Tax Collector".

DIRECT BILLED

There were no costs direct billed during the 2009-2010 fiscal year.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	421,587			421,587
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING USE	4,094		4,094	
EQUIPMENT USE	2,140		2,140	
1021 AUDITOR	8,619	1,452	10,071	
1022 TREASURER		1,801	1,801	
1031 CNTY CNSL		9,281	9,281	
1040 PERSONNEL		9,131	9,131	
1073 MAINTENANCE		1,231	1,231	
1074 CUSTODIAN		7,710	7,710	
1101 INSURANCE		(609)	(609)	
1108 IT		3,414	3,414	
201 CNTRL SERV		5,425	5,425	
Total Allocated Additions:	14,853	38,836	53,689	53,689
#466100 TAX COLL F	(7,635)			
#466104 TITLE SEARCH	(1,072)			
#466105 PROP TX ADM	(35,742)			
466114 UNSEC TX ADM	(2,289)			
#466115 INSTALL FEE	(900)			
#466116 BAD CK CHARGE	(320)			
#466117 PUBLIC AUC	0			
Total Departmental Cost Adjustments:	(47,958)		(47,958)	
Total To Be Allocated:	388,482	38,836		427,318

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

	Total	General & Admin	CHECK CLEARING	GENERAL GOVT
Wages & Benefits				
SALARIES & WAGES	241,451	0	116,977	124,474
FRINGE BENEFITS	134,311	0	65,074	69,237
Other Expense & Cost				
53060 COMMUNICATIONS	832	0	403	429
53100 INSURANCE	5,146	0	2,493	2,653
53121 MAINT-SOFTWARE	5,604	0	5,604	0
53150 MEMBERSHIPS	200	0	100	100
53170 OFFICE EXPENSE	5,043	0	2,538	2,505
53171 POSTAGE	6,185	0	200	5,985
53180 PROF/SPEC SERV	6,099	0	6,099	0
53190 PUBL & NOTICES	1,849	0	0	1,849
53230 SPECIAL DEPT EXP	11,670	0	5,673	5,997
53231 SOFTWARE	0	0	0	0
53250 TRANS & TRAVEL	2,397	0	1,460	937
53251 EDUC & TRAINING	800	0	350	450
*FIXED ASSETS	0	0	0	0
Departmental Totals				
Total Expenditures	421,587	0	206,971	214,616
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
#466100 TAX COLL F	(7,635)	0	0	(7,635)
#466104 TITLE SEARCH	(1,072)	0	0	(1,072)
#466105 PROP TX ADM	(35,742)	0	0	(35,742)
466114 UNSEC TX ADM	(2,289)	0	0	(2,289)
#466115 INSTALL FEE	(900)	0	0	(900)
#466116 BAD CK CHARGE	(320)	0	(320)	0
#466117 PUBLIC AUC	0	0	0	0
Functional Cost	373,629	0	206,651	166,978

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

	Total	General & Admin	CHECK CLEARING	GENERAL GOVT
Allocation Step 1				
Inbound- All Others	14,853	0	7,196	7,657
Unallocated Costs	(174,635)	0	0	(174,635)
1st Allocation	213,847	0	213,847	0
Allocation Step 2				
Inbound- All Others	38,836	0	18,815	20,021
Unallocated Costs	(20,021)	0	0	(20,021)
2nd Allocation	18,815	0	18,815	0
Total For 1010220 1022 TREASURER				
Total Allocated	232,662	0	232,662	0

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

Activity - CHECK CLEARING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	1,266	7.1542	15,299		15,299		15,299
1022 TREASURER	149	0.8420	1,801		1,801		1,801
1026 REV/RECOVER	75	0.4238	906		906	87	993
1031 CNTY CNSL	127	0.7177	1,535		1,535	147	1,682
1040 PERSONNEL	54	0.3052	653		653	62	715
1073 MAINTENANCE	183	1.0341	2,211		2,211	211	2,422
1074 CUSTODIAN	65	0.3673	785		785	75	860
1101 INSURANCE	88	0.4973	1,063		1,063	102	1,165
1108 IT	90	0.5086	1,088		1,088	104	1,192
201 CNTRL SERV	223	1.2602	2,695		2,695	258	2,953
1011 BRD OF SUPV	97	0.5481	1,172		1,172	112	1,284
1023 ASSESSOR	143	0.8081	1,728		1,728	165	1,893
1051 ELECTIONS	173	0.9776	2,091		2,091	200	2,291
1092 ADVERTISING	5	0.0283	60		60	6	66
1103 EE_BENEFITS	33	0.1865	399		399	38	437
1106 SURVERYOR	18	0.1017	218		218	21	239
1107 REFUNDS	18	0.1017	218		218	21	239
2008 DA SRVP/GRT	8	0.0452	97		97	9	106
20131 JUD DIST	45	0.2543	544		544	52	596
2014 GRAND JURY	12	0.0678	145		145	14	159
2016 DIST ATTN	242	1.3675	2,924		2,924	280	3,204
20161 DA WEL/INV	10	0.0565	121		121	12	133
20162 DA IND/GAM	18	0.1017	218		218	21	239
2017 CHILD SUPP	196	1.1076	2,369		2,369	227	2,596
2018 LAW LIBRARY	8	0.0452	97		97	9	106
2019 PUBL DEFEND	61	0.3447	737		737	70	807
2020 COMMUNICTNS	116	0.6555	1,402		1,402	134	1,536
2021 SHERIFF	707	3.9953	8,544		8,544	817	9,361

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

Activity - CHECK CLEARING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
20211 SO BAILIFF	31	0.1752	375		375	36	411
20212 SO IND/GAM	20	0.1130	242		242	23	265
2031 JAIL	427	2.4130	5,160		5,160	493	5,653
2033 FOUTS SPRNG	41	0.2317	495		495	47	542
2035 PROBATION	355	2.0061	4,290		4,290	410	4,700
2036 VICTIM WITN	174	0.9833	2,103		2,103	201	2,304
20363 YOUTH OFFEND GNT	75	0.4238	906		906	87	993
2050 FLD WTR CON	13	0.0735	157		157	15	172
2059 AG ADM SERV	142	0.8024	1,716		1,716	164	1,880
2060 AG COMM	212	1.1980	2,562		2,562	245	2,807
2070 CLERK.RECOR	134	0.7572	1,619		1,619	155	1,774
2071 CORONER	121	0.6838	1,462		1,462	140	1,602
2076 PLANN/BLDG	110	0.6216	1,329		1,329	127	1,456
2077 ANIMAL CTRL	180	1.0172	2,175		2,175	208	2,383
2080 TRAPPER	4	0.0226	48		48	5	53
2081 OES	91	0.5142	1,100		1,100	105	1,205
20811 HOME SECUR	37	0.2091	447		447	43	490
2083 PUBLIC ADMN	27	0.1526	326		326	31	357
4010 BH ADMIN SV	120	0.6781	1,450		1,450	139	1,589
4011 SUBST ABUSE	245	1.3845	2,961		2,961	283	3,244
4012 HEALTH	485	2.7407	5,861		5,861	560	6,421
4013 MNTH HLTH	1,777	10.0418	21,474		21,474	2,054	23,528
40131 MH SERV FND 2936	187	1.0567	2,260		2,260	216	2,476
40132 MHSA EDUC & TRAIN 2939	58	0.3278	701		701	67	768
4015 AIR POLLUT	138	0.7798	1,668		1,668	159	1,827
4019 ENVIR HLTH	241	1.3619	2,912		2,912	279	3,191
4023 AMBULANCE	90	0.5086	1,088		1,088	104	1,192
5010 DHHS ADMIN	274	1.5484	3,311		3,311	317	3,628

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
5011 WELFARE	2,078	11.7428	25,112		25,112	2,401	27,513
5032 INDG BURIAL	4	0.0226	48		48	5	53
5033 SR NUTRITON	54	0.3052	653		653	62	715
5041 JUV CRT WRD	41	0.2317	495		495	47	542
5051 VET SERV	34	0.1921	411		411	39	450
5061 SR CITIZENS	16	0.0904	193		193	18	211
6021 LIBRARY	322	1.8196	3,891		3,891	372	4,263
6022 ADULT LIT	29	0.1639	350		350	34	384
6023 FAMILY LIT	16	0.0904	193		193	18	211
6031 AG EXTENS	92	0.5199	1,112		1,112	106	1,218
7032 COL VET	24	0.1356	290		290	28	318
7033 MAX VET	24	0.1356	290		290	28	318
7035 WMS VET	36	0.2034	435		435	42	477
110 PUBLIC WORKS	977	5.5210	11,807		11,807	1,129	12,936
121 BLDG FUND	8	0.0452	97		97	9	106
151 FISH/GAME	42	0.2373	508		508	49	557
154 PARK REC	2	0.0113	24		24	2	26
156 MIGRANT HSE	252	1.4241	3,045		3,045	291	3,336
447 SOLID WASTE 4000	119	0.6725	1,438		1,438	138	1,576
465 LOCAL TRNSP 4020	2	0.0113	24		24	2	26
468 AIRPORT 4001	130	0.7346	1,571		1,571	150	1,721
491 LOC TRAN PL 4022	43	0.2430	520		520	50	570
493 TRANSIT AGN 4002	244	1.3788	2,949		2,949	282	3,231
496 HISTOR RCRD 2616	3	0.0170	36		36	3	39
8051 ABUSE CRIME 2796	146	0.8250	1,764		1,764	169	1,933
848 LAFCO 4060	56	0.3165	677		677	65	742
878 IHSS PUB AU 7526	85	0.4803	1,027		1,027	98	1,125
OUTSIDE AGENCIES	2,778	15.6986	33,569		33,569	3,211	36,780

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

Activity - CHECK CLEARING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	17,696	100.0000	213,847		213,847	18,815	232,662
Total	17,696	100.0000	213,847		213,847	18,815	232,662

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	15,299	15,299
1022 TREASURER	1,801	1,801
1026 REV/RECOVER	993	993
1031 CNTY CNSL	1,682	1,682
1040 PERSONNEL	715	715
1073 MAINTENANCE	2,422	2,422
1074 CUSTODIAN	860	860
1101 INSURANCE	1,165	1,165
1108 IT	1,192	1,192
201 CNTRL SERV	2,953	2,953
1011 BRD OF SUPV	1,284	1,284
1023 ASSESSOR	1,893	1,893
1051 ELECTIONS	2,291	2,291
1092 ADVERTISING	66	66
1103 EE_BENEFITS	437	437
1106 SURVERYOR	239	239
1107 REFUNDS	239	239
2008 DA SRVP/GRT	106	106
20131 JUD DIST	596	596
2014 GRAND JURY	159	159
2016 DIST ATTN	3,204	3,204
20161 DA WEL/INV	133	133
20162 DA IND/GAM	239	239
2017 CHILD SUPP	2,596	2,596
2018 LAW LIBRARY	106	106
2019 PUBL DEFEND	807	807
2020 COMMUNICTNS	1,536	1,536
2021 SHERIFF	9,361	9,361
20211 SO BAILIFF	411	411
20212 SO IND/GAM	265	265
2031 JAIL	5,653	5,653
2033 FOUTS SPRNG	542	542
2035 PROBATION	4,700	4,700
2036 VICTIM WITN	2,304	2,304
20363 YOUTH OFFEND GNT	993	993
2050 FLD WTR CON	172	172

COLUSA COUNTY

Schedule .5 - Allocation Summary
For Department 1022 TREASURER

Receiving Department	Total	CHECK CLEARING
2059 AG ADM SERV	1,880	1,880
2060 AG COMM	2,807	2,807
2070 CLERK.RECOR	1,774	1,774
2071 CORONER	1,602	1,602
2076 PLANN/BLDG	1,456	1,456
2077 ANIMAL CTRL	2,383	2,383
2080 TRAPPER	53	53
2081 OES	1,205	1,205
20811 HOME SECUR	490	490
2083 PUBLIC ADMN	357	357
4010 BH ADMIN SV	1,589	1,589
4011 SUBST ABUSE	3,244	3,244
4012 HEALTH	6,421	6,421
4013 MNTH HLTH	23,528	23,528
40131 MH SERV FND 2936	2,476	2,476
40132 MHSA EDUC & TRAIN	768	768
4015 AIR POLLUT	1,827	1,827
4019 ENVIR HLTH	3,191	3,191
4023 AMBULANCE	1,192	1,192
5010 DHHS ADMIN	3,628	3,628
5011 WELFARE	27,513	27,513
5032 INDG BURIAL	53	53
5033 SR NUTRITON	715	715
5041 JUV CRT WRD	542	542
5051 VET SERV	450	450
5061 SR CITIZENS	211	211
6021 LIBRARY	4,263	4,263
6022 ADULT LIT	384	384
6023 FAMILY LIT	211	211
6031 AG EXTENS	1,218	1,218
7032 COL VET	318	318
7033 MAX VET	318	318
7035 WMS VET	477	477
110 PUBLIC WORKS	12,936	12,936
121 BLDG FUND	106	106
151 FISH/GAME	557	557
154 PARK REC	26	26

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

Receiving Department	Total	CHECK CLEARING
156 MIGRANT HSE	3,336	3,336
447 SOLID WASTE 4000	1,576	1,576
465 LOCAL TRNSP 4020	26	26
468 AIRPORT 4001	1,721	1,721
491 LOC TRAN PL 4022	570	570
493 TRANSIT AGN 4002	3,231	3,231
496 HISTOR RCRD 2616	39	39
8051 ABUSE CRIME 2796	1,933	1,933
848 LAFCO 4060	742	742
878 IHSS PUB AU 7526	1,125	1,125
OUTSIDE AGENCIES	36,780	36,780
 Direct Billed	 0	 0
 Total	 232,662	 232,662

COLUSA COUNTY
Schedule 5.1 Narrative Description of 2009-2010 Costs to be Allocated
For Department 1026 REVENUE AND RECOVERY

The County Revenue and Recovery department was responsible for the collection of current and past due accounts owed to the County. The allocation of costs related to the collection process was based on actual collections made during the 2009-2010 fiscal year on behalf of various County Departments. Since the department was 100% collections, all costs were allowable.

REVENUE

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

<u>Amount</u>	<u>Revenue Acct</u>	<u>Description</u>	<u>Function</u>
<u>\$1,694</u>	All Collector Revenue	Collector Revenue	Collector
<u>\$1,694</u>	Total Revenue Offset		

DIRECT BILLED

There were no costs direct billed during the 2009-2010 fiscal year.

COLUSA COUNTY

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	78,674			78,674
FIXED ASSETS	(108)			
Total Deductions:	(108)			(108)
BUILDING USE	2,480		2,480	
EQUIPMENT USE	616		616	
1021 AUDITOR	2,229	372	2,601	
1022 TREASURER	906	87	993	
1031 CNTY CNSL		422	422	
1040 PERSONNEL		694	694	
1073 MAINTENANCE		2,361	2,361	
1074 CUSTODIAN		1,045	1,045	
1101 INSURANCE		(66)	(66)	
1108 IT		1,842	1,842	
201 CNTRL SERV		2,240	2,240	
Total Allocated Additions:	6,231	8,997	15,228	15,228
COLLECTOR REVENUE	(1,694)			
Total Departmental Cost Adjustments:	(1,694)			(1,694)
Total To Be Allocated:	83,103	8,997		92,100

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

	Total	General & Admin	COLLECTOR
Wages & Benefits			
SALARIES & WAGES	39,492	0	39,492
FRINGE BENEFITS	28,623	0	28,623
Other Expense & Cost			
53060 COMMUNICATIONS	791	0	791
53090 HOUSEHOLD	95	0	95
53100 INSURANCE	560	0	560
53120 MAINT OF EQUIP	6	0	6
53130 MAINT OF STRU	39	0	39
53150 MEMBERSHIPS	175	0	175
53160 MISC EXPENSE	(20)	0	(20)
53170 OFFICE EXPENSE	939	0	939
53171 POSTAGE	1,454	0	1,454
53180 PROF/SPEC SERV	40	0	40
53200 RENTS/LEASES	315	0	315
53231 SOFTWARE	0	0	0
53250 TRANS/TRAV	1,873	0	1,873
53251 EDUCATION/TRAINING	624	0	624
53260 UTILITIES	3,560	0	3,560
*FIXED ASSETS	108	108	0
Departmental Totals			
Total Expenditures	78,674	108	78,566
Deductions			
Total Deductions	(108)	(108)	0
Cost Adjustments			
COLLECTOR REVENUE	(1,694)	0	(1,694)
Functional Cost	76,872	0	76,872
Allocation Step 1			
Inbound- All Others	6,231	0	6,231
1st Allocation	83,103	0	83,103

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

	Total	General & Admin	COLLECTOR
Allocation Step 2			

Inbound- All Others	8,997	0	8,997
2nd Allocation	8,997	0	8,997
Total For 1010260 1026 REV/RECOVER			

Total Allocated	92,100	0	92,100

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

Activity - COLLECTOR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2019 PUBL DEFEND	211	41.4538	34,451		34,451	3,729	38,180
2021 SHERIFF	13	2.5540	2,122		2,122	230	2,352
2035 PROBATION	110	21.6110	17,959		17,959	1,944	19,903
2036 VICTIM WITN	174	34.1847	28,408		28,408	3,076	31,484
4015 AIR POLLUT	1	0.1965	163		163	18	181
SubTotal	509	100.0000	83,103		83,103	8,997	92,100
Total	509	100.0000	83,103		83,103	8,997	92,100

Allocation Basis: NUMBER OF COLLECTIONS RECEIVED FROM DEPTS

Allocation Source: REVENUE AND RECOVERY DEPT COLLECTION RECORDS

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

Receiving Department	Total	COLLECTOR
2019 PUBL DEFEND	38,180	38,180
2021 SHERIFF	2,352	2,352
2035 PROBATION	19,903	19,903
2036 VICTIM WITN	31,484	31,484
4015 AIR POLLUT	181	181
Direct Billed	0	0
Total	<u>92,100</u>	<u>92,100</u>

COLUSA COUNTY
Schedule 6.1 Narrative Description of 2009-2010 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 separate the legal costs related to the county's three employee bargaining units: Colusa County Employees Association, Colusa County Management Coalition, Colusa County Deputy Sheriff Association. The cost related to these functions was for time spent on the unit for negotiations, employee issues, and county code preparation. The costs were allocated to all County Departments based on the number of employee positions in each department.

NON-COUNTY LEGAL SERVICES

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

GENERAL GOVERNMENT

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

DIRECT BILLED

The amount Direct Billed in the 2009-2010 fiscal year was for the time spent providing legal services to the Dept of Health and Human Services\Public Guardian Department in the amount of \$5,603. The amount Direct Billed was recorded as revenue in the Department's revenue account 1031-466600—Legal Services.

COST ADJUSTMENT

Revenue: The activity recorded in the County Counsel's revenue account 1031-466600—Legal Services in the 2009-2010 fiscal year which offset expenditures as a cost adjustment was for the cost of contracted non-county legal services reimbursed by outside agencies in the amount of \$8,464.

Reimbursed Projects: The activity recorded in the County Counsel's Reimbursed Projects account #1031-59390 in the 2009-2010 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 \$97,654.

The total expenditure offset cost adjustment for the 2009-2010 fiscal year was \$106,118

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	575,808			575,808
FIXED ASSETS	(3,104)			
Total Deductions:	(3,104)			(3,104)
BUILDING USE	2,608		2,608	
EQUIPMENT USE	1,836		1,836	
1021 AUDITOR	2,612	403	3,015	
1022 TREASURER	1,535	147	1,682	
1031 CNTY CNSL		352	352	
1040 PERSONNEL		6,192	6,192	
1073 MAINTENANCE		9,220	9,220	
1074 CUSTODIAN		7,618	7,618	
1101 INSURANCE		(5,941)	(5,941)	
1108 IT		2,575	2,575	
201 CNTRL SERV		2,063	2,063	
Total Allocated Additions:	8,591	22,629	31,220	31,220
#466600 REV	(8,464)			
#59390 REIMB 53180	(97,654)			
Total Departmental Cost Adjustments:	(106,118)			(106,118)
Total To Be Allocated:	475,177	22,629		497,806

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	264,773	0	58,877	99,610	24,498
FRINGE BENEFITS	133,830	15,208	28,731	42,482	11,111
Other Expense & Cost					
3060 COMMUNICATIONS	4,233	4,233	0	0	0
3100 INSURANCE	50,197	50,197	0	0	0
3120 MAINT EQUIP	264	264	0	0	0
3121 MAINT SOFTWARE	59	59	0	0	0
3150 MEMBERSHIPS	3,029	3,029	0	0	0
3170 OFFICE EXP	12,087	12,087	0	0	0
3171 POSTAGE	711	711	0	0	0
3180 PROF SERV	98,569	152	763	0	0
3190 PUBL/NOTICE	1,843	0	1,843	0	0
3230 SPEC DEPT EXP	674	674	0	0	0
3231 SOFTWARE	578	578	0	0	0
3250 TRANS/TRAVEL	1,485	1,485	0	0	0
3251 EDUC/TRAVEL	372	372	0	0	0
*FIXED ASSETS	3,104	3,104	0	0	0
Departmental Totals					
Total Expenditures	575,808	92,153	90,214	142,092	35,609
Deductions					
Total Deductions	(3,104)	(3,104)	0	0	0
Cost Adjustments					
#466600 REV	(8,464)	0	0	0	0
#59390 REIMB 53180	(97,654)	0	0	0	0
Functional Cost	466,586	89,049	90,214	142,092	35,609
Allocation Step 1					
Inbound- All Others	8,591	0	1,910	3,231	795
Reallocate Admin Costs		(89,049)	19,802	33,500	8,239
Unallocated Costs	(117,685)	0	0	0	0
1st Allocation	357,492	0	111,926	178,823	44,643

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	22,629	0	5,032	8,513	2,094
Unallocated Costs	(5,955)	0	0	0	0
2nd Allocation	16,674	0	5,032	8,513	2,094
Total For 1010310 1031 CNTY CNSL					

Total Allocated	374,166	0	116,958	187,336	46,737

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

	CCEA UNIT	CCMC UNIT	CDSA UNIT	NON-CO LEGAL SERV	GENERAL GOVT
Wages & Benefits					
SALARIES & WAGES	666	171	11,271	0	69,680
FRINGE BENEFITS	305	79	5,141	0	30,773
Other Expense & Cost					
3060 COMMUNICATIONS	0	0	0	0	0
3100 INSURANCE	0	0	0	0	0
3120 MAINT EQUIP	0	0	0	0	0
3121 MAINT SOFTWARE	0	0	0	0	0
3150 MEMBERSHIPS	0	0	0	0	0
3170 OFFICE EXP	0	0	0	0	0
3171 POSTAGE	0	0	0	0	0
3180 PROF SERV	0	0	0	97,654	0
3190 PUBL/NOTICE	0	0	0	0	0
3230 SPEC DEPT EXP	0	0	0	0	0
3231 SOFTWARE	0	0	0	0	0
3250 TRANS/TRAVEL	0	0	0	0	0
3251 EDUC/TRAVEL	0	0	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	971	250	16,412	97,654	100,453
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#466600 REV	0	0	0	0	(8,464)
#59390 REIMB 53180	0	0	0	(97,654)	0
Functional Cost	971	250	16,412	0	91,989
Allocation Step 1					
Inbound- All Others	22	6	366	0	2,261
Reallocate Admin Costs	224	58	3,791	0	23,435
Unallocated Costs	0	0	0	0	(117,685)
1st Allocation	1,217	314	20,569	0	0

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

	CCEA UNIT	CCMC UNIT	CDSA UNIT	NON-CO LEGAL SERV	GENERAL GOVT
Allocation Step 2					
Inbound- All Others	57	15	963	0	5,955
Unallocated Costs	0	0	0	0	(5,955)
2nd Allocation	57	15	963	0	0
Total For 1010310 1031 CNTY CNSL					
Total Allocated	1,274	329	21,532	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	1,974	1.3892	1,555		1,555		1,555
1022 TREASURER	4,283	3.0142	3,374		3,374		3,374
1026 REV/RECOVER	149	0.1049	117		117		117
1040 PERSONNEL	870	0.6123	685		685	32	717
1101 INSURANCE	1,574	1.1077	1,240		1,240	58	1,298
1108 IT	627	0.4413	494		494	23	517
201 CNTRL SERV	156	0.1098	123		123	6	129
1023 ASSESSOR	3,617	2.5455	2,849		2,849	134	2,983
1051 ELECTIONS	47	0.0331	37		37	2	39
2014 GRAND JURY	615	0.4328	484		484	23	507
2016 DIST ATTNY	1,714	1.2063	1,350		1,350	64	1,414
2017 CHILD SUPP	370	0.2604	291		291	14	305
2019 PUBL DEFEND	57	0.0401	45		45	2	47
2020 COMMUNICTNS	84	0.0591	66		66	3	69
2021 SHERIFF	7,782	5.4767	6,130		6,130	289	6,419
2031 JAIL	5,318	3.7426	4,189		4,189	197	4,386
2035 PROBATION	1,124	0.7910	885		885	42	927
2059 AG ADM SERV	9	0.0063	7		7		7
2060 AG COMM	1,184	0.8333	933		933	44	977
2070 CLERK.RECOR	19	0.0134	15		15	1	16
2076 PLANN/BLDG	13,835	9.7366	10,898		10,898	513	11,411
2081 OES	244	0.1717	192		192	9	201
4011 SUBST ABUSE	2,245	1.5800	1,768		1,768	83	1,851
4012 HEALTH	3,710	2.6110	2,922		2,922	138	3,060
4013 MNTH HLTH	5,807	4.0868	4,574		4,574	215	4,789
40131 MH SERV FND 2936	838	0.5898	660		660	31	691
40132 MHSA EDUC & TRAIN 2939	112	0.0788	88		88	4	92
4015 AIR POLLUT	216	0.1520	170		170	8	178



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	1,301	0.9156	1,025		1,025	48	1,073
5010 DHHS ADMIN	1,812	1.2752	1,427		1,427	67	1,494
5011 WELFARE	43,492	30.6085	34,261		34,261	1,613	35,874
5033 SR NUTRITON	57	0.0401	45		45	2	47
5051 VET SERV	990	0.6967	780		780	37	817
6021 LIBRARY	615	0.4328	484		484	23	507
7034 PRIN VET	1,027	0.7228	809		809	38	847
7035 WMS VET	532	0.3744	419		419	20	439
110 PUBLIC WORKS	23,307	16.4028	18,359		18,359	864	19,223
156 MIGRANT HSE	233	0.1640	184		184	9	193
447 SOLID WASTE 4000	440	0.3097	347		347	16	363
468 AIRPORT 4001	702	0.4940	553		553	26	579
493 TRANSIT AGN 4002	102	0.0718	80		80	4	84
878 IHSS PUB AU 7526	2,501	1.7601	1,970		1,970	93	2,063
OUTSIDE AGENCIES	6,401	4.5048	5,042		5,042	237	5,279
SubTotal	142,092	100.0000	111,926		111,926	5,032	116,958
Total	142,092	100.0000	111,926		111,926	5,032	116,958

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	1,974	1.3892	2,484		2,484		2,484
1022 TREASURER	4,283	3.0142	5,390		5,390		5,390
1026 REV/RECOVER	149	0.1049	188		188		188
1040 PERSONNEL	870	0.6123	1,095		1,095	55	1,150
1101 INSURANCE	1,574	1.1077	1,981		1,981	99	2,080
1108 IT	627	0.4413	789		789	39	828
201 CNTRL SERV	156	0.1098	196		196	10	206
1023 ASSESSOR	3,617	2.5455	4,552		4,552	227	4,779
1051 ELECTIONS	47	0.0331	59		59	3	62
2014 GRAND JURY	615	0.4328	774		774	39	813
2016 DIST ATTN	1,714	1.2063	2,157		2,157	108	2,265
2017 CHILD SUPP	370	0.2604	466		466	23	489
2019 PUBL DEFEND	57	0.0401	72		72	4	76
2020 COMMUNICTNS	84	0.0591	106		106	5	111
2021 SHERIFF	7,782	5.4767	9,794		9,794	488	10,282
2031 JAIL	5,318	3.7426	6,693		6,693	334	7,027
2035 PROBATION	1,124	0.7910	1,415		1,415	71	1,486
2059 AG ADM SERV	9	0.0063	11		11	1	12
2060 AG COMM	1,184	0.8333	1,490		1,490	74	1,564
2070 CLERK.RECOR	19	0.0134	24		24	1	25
2076 PLANN/BLDG	13,835	9.7366	17,411		17,411	868	18,279
2081 OES	244	0.1717	307		307	15	322
4011 SUBST ABUSE	2,245	1.5800	2,825		2,825	141	2,966
4012 HEALTH	3,710	2.6110	4,669		4,669	233	4,902
4013 MNTH HLTH	5,807	4.0868	7,308		7,308	364	7,672
40131 MH SERV FND 2936	838	0.5898	1,055		1,055	53	1,108
40132 MHSA EDUC & TRAIN 2939	112	0.0788	141		141	7	148
4015 AIR POLLUT	216	0.1520	272		272	14	286

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	1,301	0.9156	1,637		1,637	82	1,719
5010 DHHS ADMIN	1,812	1.2752	2,280		2,280	114	2,394
5011 WELFARE	43,492	30.6085	54,734	-5,603	49,131	2,725	51,856
5033 SR NUTRITON	57	0.0401	72		72	4	76
5051 VET SERV	990	0.6967	1,246		1,246	62	1,308
6021 LIBRARY	615	0.4328	774		774	39	813
7034 PRIN VET	1,027	0.7228	1,292		1,292	64	1,356
7035 WMS VET	532	0.3744	670		670	33	703
110 PUBLIC WORKS	23,307	16.4028	29,332		29,332	1,462	30,794
156 MIGRANT HSE	233	0.1640	293		293	15	308
447 SOLID WASTE 4000	440	0.3097	554		554	28	582
468 AIRPORT 4001	702	0.4940	883		883	44	927
493 TRANSIT AGN 4002	102	0.0718	128		128	6	134
878 IHSS PUB AU 7526	2,501	1.7601	3,148		3,148	157	3,305
OUTSIDE AGENCIES	6,401	4.5048	8,056		8,056	402	8,458
SubTotal	142,092	100.0000	178,823	-5,603	173,220	8,513	181,733
Direct Billed				5,603	5,603		5,603
Total	142,092	100.0000	178,823		178,823	8,513	187,336

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

Allocation Source: COUNTY COUNSEL DEPT TIME SHEETS

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

Activity - EMPLOYEE RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	101,000	2.5183	1,124		1,124		1,124
1022 TREASURER	44,629	1.1128	497		497		497
1026 REV/RECOVER	10,000	0.2493	111		111		111
1031 CNTY CNSL	30,000	0.7480	334		334		334
1040 PERSONNEL	30,000	0.7480	334		334	16	350
1073 MAINTENANCE	31,065	0.7746	346		346	17	363
1074 CUSTODIAN	20,353	0.5075	227		227	11	238
1101 INSURANCE	18,500	0.4613	206		206	10	216
1108 IT	30,500	0.7605	339		339	17	356
201 CNTRL SERV	20,000	0.4987	223		223	11	234
1011 BRD OF SUPV	50,000	1.2467	557		557	27	584
1023 ASSESSOR	120,000	2.9920	1,336		1,336	66	1,402
1051 ELECTIONS	25,000	0.6233	278		278	14	292
2008 DA SRVP/GRT	7,200	0.1795	80		80	4	84
2016 DIST ATTN	62,800	1.5658	699		699	34	733
20161 DA WEL/INV	6,000	0.1496	67		67	3	70
20162 DA IND/GAM	4,000	0.0997	45		45	2	47
2017 CHILD SUPP	70,000	1.7453	779		779	38	817
2020 COMMUNICTNS	64,000	1.5957	712		712	35	747
2021 SHERIFF	333,650	8.3191	3,714		3,714	183	3,897
20211 SO BAILIFF	30,000	0.7480	334		334	16	350
20212 SO IND/GAM	30,000	0.7480	334		334	16	350
2031 JAIL	205,859	5.1328	2,291		2,291	113	2,404
2035 PROBATION	165,370	4.1233	1,841		1,841	91	1,932
20351 PROB IND/GM	14,500	0.3615	161		161	8	169
2036 VICTIM WITN	10,000	0.2493	111		111	5	116
2059 AG ADM SERV	47,394	1.1817	528		528	26	554
2060 AG COMM	67,000	1.6705	746		746	37	783

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
2070 CLERK.RECOR	55,000	1.3713	612		612	30	642
2071 CORONER	10,471	0.2611	117		117	6	123
2076 PLANN/BLDG	58,368	1.4553	650		650	32	682
2077 ANIMAL CTRL	20,000	0.4987	223		223	11	234
2081 OES	11,150	0.2780	124		124	6	130
2083 PUBLIC ADMN	704	0.0176	8		8		8
4010 BH ADMIN SV	60,000	1.4960	668		668	33	701
4011 SUBST ABUSE	60,000	1.4960	668		668	33	701
4012 HEALTH	135,000	3.3660	1,503		1,503	74	1,577
4013 MNTH HLTH	390,000	9.7242	4,340		4,340	216	4,556
4015 AIR POLLUT	23,000	0.5735	256		256	13	269
4019 ENVIR HLTH	50,000	1.2467	557		557	27	584
5010 DHHS ADMIN	110,000	2.7427	1,224		1,224	60	1,284
5011 WELFARE	385,333	9.6077	4,289		4,289	211	4,500
5033 SR NUTRITON	10,000	0.2493	111		111	5	116
5051 VET SERV	10,000	0.2493	111		111	5	116
6021 LIBRARY	60,000	1.4960	668		668	33	701
6031 AG EXTENS	30,000	0.7480	334		334	16	350
110 PUBLIC WORKS	360,000	8.9761	4,007		4,007	197	4,204
156 MIGRANT HSE	32,606	0.8130	363		363	18	381
447 SOLID WASTE 4000	10,000	0.2493	111		111	5	116
493 TRANSIT AGN 4002	100,000	2.4934	1,113		1,113	55	1,168
878 IHSS PUB AU 7526	10,000	0.2493	111		111	5	116
OUTSIDE AGENCIES	370,214	9.2307	4,121		4,121	203	4,324
SubTotal	4,010,666	100.0000	44,643		44,643	2,094	46,737
Total	4,010,666	100.0000	44,643		44,643	2,094	46,737

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

Allocation Basis: NUMBER OF EMPLOYEE POSITIONS PER DEPT TIMES 10000

Allocation Source: EMPLOYEE POSITION ALLOCATION SCHEDULE

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

Activity - CCEA UNIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	85,000	3.9181	48		48		48
1022 TREASURER	25,333	1.1677	14		14		14
1026 REV/RECOVER	10,000	0.4610	6		6		6
1031 CNTY CNSL	10,000	0.4610	6		6		6
1040 PERSONNEL	10,000	0.4610	6		6		6
1073 MAINTENANCE	20,748	0.9564	12		12	1	13
1074 CUSTODIAN	20,000	0.9219	11		11	1	12
1101 INSURANCE	15,000	0.6914	8		8		8
1108 IT	20,000	0.9219	11		11	1	12
201 CNTRL SERV	20,000	0.9219	11		11	1	12
1023 ASSESSOR	80,000	3.6876	45		45	2	47
1051 ELECTIONS	19,000	0.8758	11		11	1	12
2008 DA SRVP/GRT	1,000	0.0461	1		1		1
2016 DIST ATTNY	44,900	2.0697	25		25	1	26
20162 DA IND/GAM	3,500	0.1613	2		2		2
2017 CHILD SUPP	50,000	2.3048	28		28	1	29
2021 SHERIFF	5,000	0.2305	3		3		3
2031 JAIL	5,000	0.2305	3		3		3
2035 PROBATION	50,000	2.3048	28		28	1	29
2036 VICTIM WITN	10,500	0.4840	6		6		6
2059 AG ADM SERV	30,000	1.3829	17		17	1	18
2060 AG COMM	60,000	2.7657	34		34	2	36
2070 CLERK.RECOR	39,000	1.7977	22		22	1	23
2076 PLANN/BLDG	39,252	1.8093	22		22	1	23
4010 BH ADMIN SV	10,000	0.4610	6		6		6
4011 SUBST ABUSE	30,000	1.3829	17		17	1	18
4012 HEALTH	107,000	4.9322	60		60	3	63
4013 MNTH HLTH	340,000	15.6716	188		188	11	199

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

Activity - CCEA UNIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
40131 MH SERV FND 2936	30,000	1.3829	17		17	1	18
4015 AIR POLLUT	32,500	1.4981	18		18	1	19
4019 ENVIR HLTH	40,000	1.8438	22		22	1	23
5010 DHHS ADMIN	70,000	3.2267	39		39	2	41
5011 WELFARE	330,000	15.2113	185		185	9	194
5033 SR NUTRITON	6,700	0.3088	4		4		4
6021 LIBRARY	50,000	2.3048	28		28	1	29
6031 AG EXTENS	30,000	1.3829	17		17	1	18
110 PUBLIC WORKS	300,000	13.8285	168		168	8	176
156 MIGRANT HSE	10,000	0.4610	6		6		6
447 SOLID WASTE 4000	10,000	0.4610	6		6		6
493 TRANSIT AGN 4002	100,000	4.6095	56		56	3	59
SubTotal	2,169,433	100.0000	1,217		1,217	57	1,274
Total	2,169,433	100.0000	1,217		1,217	57	1,274

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
1021 AUDITOR	8,000	1.5308	5		5		5
1022 TREASURER	9,696	1.8553	6		6		6
1031 CNTY CNSL	20,000	3.8270	12		12		12
1040 PERSONNEL	20,000	3.8270	12		12	1	13
1073 MAINTENANCE	10,531	2.0151	6		6		6
1074 CUSTODIAN	353	0.0675					
1101 INSURANCE	1,500	0.2870	1		1		1
1108 IT	10,500	2.0092	6		6		6
1023 ASSESSOR	20,000	3.8270	12		12	1	13
1051 ELECTIONS	5,000	0.9567	3		3		3
2008 DA SRVP/GRT	1,000	0.1913	1		1		1
2016 DIST ATTN	13,500	2.5832	8		8		8
20162 DA IND/GAM	5,500	1.0524	3		3		3
2017 CHILD SUPP	20,000	3.8270	12		12	1	13
2021 SHERIFF	19,132	3.6609	11		11	1	12
2031 JAIL	10,000	1.9135	6		6		6
2035 PROBATION	40,000	7.6540	24		24	1	25
2059 AG ADM SERV	20,000	3.8270	12		12	1	13
2060 AG COMM	10,000	1.9135	6		6		6
2070 CLERK.RECOR	5,000	0.9567	3		3		3
2076 PLANN/BLDG	9,116	1.7443	5		5		5
2081 OES	868	0.1661	1		1		1
2083 PUBLIC ADMN	304	0.0582					
4010 BH ADMIN SV	40,000	7.6540	24		24	1	25
4012 HEALTH	10,000	1.9135	6		6		6
4013 MNTH HLTH	50,000	9.5674	30		30	2	32
4019 ENVIR HLTH	10,000	1.9135	6		6		6
5010 DHHS ADMIN	30,000	5.7405	18		18	1	19

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
5011 WELFARE	30,000	5.7405	18		18	1	19
6021 LIBRARY	10,000	1.9135	6		6		6
110 PUBLIC WORKS	60,000	11.4808	37		37	4	41
156 MIGRANT HSE	12,606	2.4121	8		8		8
493 TRANSIT AGN 4002	10,000	1.9135	6		6		6
SubTotal	522,606	100.0000	314		314	15	329
Total	522,606	100.0000	314		314	15	329

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
2016 DIST ATTN	10,000	1.3699	282		282	13	295
2020 COMMUNICTNS	80,000	10.9589	2,254		2,254	106	2,360
2021 SHERIFF	306,370	41.9684	8,631		8,631	405	9,036
20211 SO BAILIFF	25,000	3.4247	704		704	33	737
20212 SO IND/GAM	20,000	2.7397	564		564	26	590
2031 JAIL	170,000	23.2877	4,790		4,790	224	5,014
2035 PROBATION	74,130	10.1548	2,089		2,089	98	2,187
20351 PROB IND/GM	14,500	1.9863	409		409	19	428
2077 ANIMAL CTRL	20,000	2.7397	564		564	26	590
2081 OES	10,000	1.3699	282		282	13	295
SubTotal	730,000	100.0000	20,569		20,569	963	21,532
Total	730,000	100.0000	20,569		20,569	963	21,532

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	5,216	1,555	2,484	1,124	48	5	0
1022 TREASURER	9,281	3,374	5,390	497	14	6	0
1026 REV/RECOVER	422	117	188	111	6	0	0
1031 CNTY CNSL	352	0	0	334	6	12	0
1040 PERSONNEL	2,236	717	1,150	350	6	13	0
1073 MAINTENANCE	382	0	0	363	13	6	0
1074 CUSTODIAN	250	0	0	238	12	0	0
1101 INSURANCE	3,603	1,298	2,080	216	8	1	0
1108 IT	1,719	517	828	356	12	6	0
201 CNTRL SERV	581	129	206	234	12	0	0
1011 BRD OF SUPV	584	0	0	584	0	0	0
1023 ASSESSOR	9,224	2,983	4,779	1,402	47	13	0
1051 ELECTIONS	408	39	62	292	12	3	0
2008 DA SRVP/GRT	86	0	0	84	1	1	0
2014 GRAND JURY	1,320	507	813	0	0	0	0
2016 DIST ATTNY	4,741	1,414	2,265	733	26	8	295
20161 DA WEL/INV	70	0	0	70	0	0	0
20162 DA IND/GAM	52	0	0	47	2	3	0
2017 CHILD SUPP	1,653	305	489	817	29	13	0
2019 PUBL DEFEND	123	47	76	0	0	0	0
2020 COMMUNICTNS	3,287	69	111	747	0	0	2,360
2021 SHERIFF	29,649	6,419	10,282	3,897	3	12	9,036
20211 SO BAILIFF	1,087	0	0	350	0	0	737
20212 SO IND/GAM	940	0	0	350	0	0	590
2031 JAIL	18,840	4,386	7,027	2,404	3	6	5,014
2035 PROBATION	6,586	927	1,486	1,932	29	25	2,187
20351 PROB IND/GM	597	0	0	169	0	0	428
2036 VICTIM WITN	122	0	0	116	6	0	0
2059 AG ADM SERV	604	7	12	554	18	13	0
2060 AG COMM	3,366	977	1,564	783	36	6	0
2070 CLERK.RECOR	709	16	25	642	23	3	0
2071 CORONER	123	0	0	123	0	0	0
2076 PLANN/BLDG	30,400	11,411	18,279	682	23	5	0
2077 ANIMAL CTRL	824	0	0	234	0	0	590
2081 OES	949	201	322	130	0	1	295
2083 PUBLIC ADMN	8	0	0	8	0	0	0

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

Receiving Department	Total	GENERAL SERVICES	CO LEGAL SERVICE	EMPLOYEE	CCEA UNIT	CCMC UNIT	CDSA UNIT
4010 BH ADMIN SV	732	0	0	701	6	25	0
4011 SUBST ABUSE	5,536	1,851	2,966	701	18	0	0
4012 HEALTH	9,608	3,060	4,902	1,577	63	6	0
4013 MNTH HLTH	17,248	4,789	7,672	4,556	199	32	0
40131 MH SERV FND 2936	1,817	691	1,108	0	18	0	0
40132 MHSA EDUC & TRAIN	240	92	148	0	0	0	0
4015 AIR POLLUT	752	178	286	269	19	0	0
4019 ENVIR HLTH	3,405	1,073	1,719	584	23	6	0
5010 DHHS ADMIN	5,232	1,494	2,394	1,284	41	19	0
5011 WELFARE	92,443	35,874	51,856	4,500	194	19	0
5033 SR NUTRITON	243	47	76	116	4	0	0
5051 VET SERV	2,241	817	1,308	116	0	0	0
6021 LIBRARY	2,056	507	813	701	29	6	0
6031 AG EXTENS	368	0	0	350	18	0	0
7034 PRIN VET	2,203	847	1,356	0	0	0	0
7035 WMS VET	1,142	439	703	0	0	0	0
110 PUBLIC WORKS	54,438	19,223	30,794	4,204	176	41	0
156 MIGRANT HSE	896	193	308	381	6	8	0
447 SOLID WASTE 4000	1,067	363	582	116	6	0	0
468 AIRPORT 4001	1,506	579	927	0	0	0	0
493 TRANSIT AGN 4002	1,451	84	134	1,168	59	6	0
878 IHSS PUB AU 7526	5,484	2,063	3,305	116	0	0	0
OUTSIDE AGENCIES	18,061	5,279	8,458	4,324	0	0	0
Direct Billed	5,603	0	5,603	0	0	0	0
Total	374,166	116,958	187,336	46,737	1,274	329	21,532

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

Receiving Department NON-CO LEGAL SERV

1021 AUDITOR	0
1022 TREASURER	0
1026 REV/RECOVER	0
1031 CNTY CNSL	0
1040 PERSONNEL	0
1073 MAINTENANCE	0
1074 CUSTODIAN	0
1101 INSURANCE	0
1108 IT	0
201 CNTRL SERV	0
1011 BRD OF SUPV	0
1023 ASSESSOR	0
1051 ELECTIONS	0
2008 DA SRVP/GRT	0
2014 GRAND JURY	0
2016 DIST ATTN	0
20161 DA WEL/INV	0
20162 DA IND/GAM	0
2017 CHILD SUPP	0
2019 PUBL DEFEND	0
2020 COMMUNICTNS	0
2021 SHERIFF	0
20211 SO BAILIFF	0
20212 SO IND/GAM	0
2031 JAIL	0
2035 PROBATION	0
20351 PROB IND/GM	0
2036 VICTIM WITN	0
2059 AG ADM SERV	0
2060 AG COMM	0
2070 CLERK.RECOR	0
2071 CORONER	0
2076 PLANN/BLDG	0
2077 ANIMAL CTRL	0
2081 OES	0
2083 PUBLIC ADMN	0

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

Receiving Department	NON-CO LEGAL SERV
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4010 BH ADMIN SV	0
4011 SUBST ABUSE	0
4012 HEALTH	0
4013 MNTH HLTH	0
40131 MH SERV FND 2936	0
40132 MHSA EDUC & TRAIN	0
4015 AIR POLLUT	0
4019 ENVIR HLTH	0
5010 DHHS ADMIN	0
5011 WELFARE	0
5033 SR NUTRITON	0
5051 VET SERV	0
6021 LIBRARY	0
6031 AG EXTENS	0
7034 PRIN VET	0
7035 WMS VET	0
110 PUBLIC WORKS	0
156 MIGRANT HSE	0
447 SOLID WASTE 4000	0
468 AIRPORT 4001	0
493 TRANSIT AGN 4002	0
878 IHSS PUB AU 7526	0
OUTSIDE AGENCIES	0

Direct Billed	0
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Total	<u>0</u>
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COLUSA COUNTY
Schedule 7.1 Narrative Description of 2009-2010 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, 2010.

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 was no revenue recorded in the Personnel Department's revenue accounts in the 2009-2010 fiscal year.

COST ADJUSTMENTS

The Personnel Department had no cost adjustments for the 2009-2010 fiscal year.

DIRECT BILLED

The amount direct billed for the 2009-2010 fiscal year which was recorded in the Personnel Department Reimbursed Project account #00101-1040-59390 for \$10,000 was for reimbursement by the Mental Health Services Act Workforce & Education Fund #02939 [Cost Plan ID #40132] for work required by the Personnel Department to satisfy WET Action #12 as detailed in the State approved plan for new employee orientation binders.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	311,974			311,974
FIXED ASSETS	(3,167)			
Total Deductions:	(3,167)			(3,167)
BUILDING USE	2,899		2,899	
EQUIPMENT USE	773		773	
1021 AUDITOR	1,811	279	2,090	
1022 TREASURER	653	62	715	
1031 CNTY CNSL	2,132	104	2,236	
1040 PERSONNEL		2,083	2,083	
1073 MAINTENANCE		781	781	
1074 CUSTODIAN		6,658	6,658	
1101 INSURANCE		(73)	(73)	
1108 IT		1,601	1,601	
201 CNTRL SERV		8,175	8,175	
Total Allocated Additions:	8,268	19,670	27,938	27,938
59390 REVENUE OFFSET	0			
Total Departmental Cost Adjustments:	0			0
Total To Be Allocated:	317,075	19,670		336,745

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

	Total	General & Admin	GENERAL PERSONNEL	PERSONNEL SERVICE
Wages & Benefits				

SALARIES & WAGES	199,577	37,487	105,833	56,257
Other Expense & Cost				

BENEFITS	91,256	17,406	48,244	25,606
510321 RETR HLTH-OPEB	3,016	0	3,016	0
53060 COMMUNICATIONS	1,420	0	1,420	0
53100 INSURANCE	616	0	616	0
53120 MAINT-EQUIP	112	0	112	0
53121 MAINT-SOFTWARE	59	0	59	0
53150 MEMBERSHIPS	4,477	0	4,477	0
53170 OFFICE EXPENSE	3,590	0	3,590	0
53171 POSTAGE	935	0	935	0
53180 PROF SPEC SERV	120	0	120	0
53190 PUBL & LEGAL NOTCE	49	0	49	0
53210 RENTS/LEASE EQUIP	125	0	125	0
53230 SPEC DEPT EXP	0	0	0	0
53231 SOFTWARE	0	0	0	0
53250 TRANS/TRAVEL	1,356	0	1,356	0
53251 EDUC & TRAIN	2,099	0	2,099	0
*FIXED ASSETS	3,167	3,167	0	0
Departmental Totals				

Total Expenditures	311,974	58,060	172,051	81,863
Deductions				

Total Deductions	(3,167)	(3,167)	0	0
Cost Adjustments				

59390 REVENUE OFFSET	0	0	0	0
 Functional Cost	 308,807	 54,893	 172,051	 81,863
Allocation Step 1				

Inbound- All Others	8,268	1,553	4,384	2,331
Reallocate Admin Costs		(56,446)	36,855	19,591
1st Allocation	317,075	0	213,290	103,785

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

	Total	General & Admin	GENERAL PERSONNEL	PERSONNEL SERVICE
Allocation Step 2				

Inbound- All Others	19,670	3,695	10,430	5,545
Reallocate Admin Costs		(3,695)	2,413	1,282
2nd Allocation	19,670	0	12,843	6,827
Total For 1010400 1040 PERSONNEL				

Total Allocated	336,745	0	226,133	110,612

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

Activity - GENERAL PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	101,000	3.2876	7,012		7,012		7,012
1022 TREASURER	44,629	1.4527	3,098		3,098		3,098
1026 REV/RECOVER	10,000	0.3255	694		694		694
1031 CNTY CNSL	30,000	0.9765	2,083		2,083		2,083
1040 PERSONNEL	30,000	0.9765	2,083		2,083		2,083
1073 MAINTENANCE	31,279	1.0182	2,172		2,172	141	2,313
1074 CUSTODIAN	20,353	0.6625	1,413		1,413	92	1,505
1101 INSURANCE	18,500	0.6022	1,284		1,284	83	1,367
1108 IT	30,500	0.9928	2,118		2,118	137	2,255
201 CNTRL SERV	20,000	0.6510	1,389		1,389	90	1,479
1023 ASSESSOR	110,000	3.5806	7,637		7,637	495	8,132
1051 ELECTIONS	29,000	0.9440	2,013		2,013	130	2,143
2008 DA SRVP/GRT	2,000	0.0651	139		139	9	148
2016 DIST ATTN	78,400	2.5520	5,443		5,443	352	5,795
20161 DA WEL/INV	100	0.0033	7		7		7
20162 DA IND/GAM	9,000	0.2930	625		625	40	665
2017 CHILD SUPP	10,000	0.3255	694		694	45	739
2020 COMMUNICTNS	80,000	2.6040	5,554		5,554	360	5,914
2021 SHERIFF	335,361	10.9162	23,283		23,283	1,508	24,791
20211 SO BAILIFF	25,000	0.8138	1,736		1,736	112	1,848
20212 SO IND/GAM	20,000	0.6510	1,389		1,389	90	1,479
2031 JAIL	189,859	6.1800	13,181		13,181	854	14,035
2035 PROBATION	164,130	5.3425	11,395		11,395	738	12,133
20351 PROB IND/GM	14,500	0.4720	1,007		1,007	65	1,072
2036 VICTIM WITN	10,500	0.3418	729		729	47	776
20363 YOUTH OFFEND GNT	10,000	0.3255	694		694	45	739
2059 AG ADM SERV	50,000	1.6275	3,471		3,471	225	3,696
2060 AG COMM	70,000	2.2785	4,860		4,860	315	5,175

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

Activity - GENERAL PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2070 CLERK.RECOR	49,000	1.5950	3,402		3,402	220	3,622
2071 CORONER	10,000	0.3255	694		694	45	739
2076 PLANN/BLDG	78,368	2.5509	5,441		5,441	352	5,793
2077 ANIMAL CTRL	30,000	0.9765	2,083		2,083	135	2,218
2081 OES	11,150	0.3629	774		774	50	824
2083 PUBLIC ADMN	704	0.0229	49		49	3	52
4010 BH ADMIN SV	60,000	1.9530	4,166		4,166	270	4,436
4011 SUBST ABUSE	30,000	0.9765	2,083		2,083	135	2,218
4012 HEALTH	117,000	3.8084	8,123		8,123	526	8,649
4013 MNTH HLTH	390,000	12.6950	27,078		27,078	1,753	28,831
40131 MH SERV FND 2936	30,000	0.9765	2,083		2,083	135	2,218
4015 AIR POLLUT	32,500	1.0579	2,256		2,256	146	2,402
4019 ENVIR HLTH	50,000	1.6275	3,471		3,471	225	3,696
5010 DHHS ADMIN	40,000	1.3020	2,777		2,777	180	2,957
5033 SR NUTRITON	6,700	0.2181	465		465	30	495
5051 VET SERV	10,000	0.3255	694		694	45	739
6021 LIBRARY	160,000	5.2081	11,108		11,108	719	11,827
6031 AG EXTENS	30,000	0.9765	2,083		2,083	135	2,218
110 PUBLIC WORKS	360,000	11.7182	24,994		24,994	1,619	26,613
156 MIGRANT HSE	22,606	0.7358	1,569		1,569	102	1,671
447 SOLID WASTE 4000	10,000	0.3255	694		694	45	739
SubTotal	3,072,139	100.0000	213,290		213,290	12,843	226,133
Total	3,072,139	100.0000	213,290		213,290	12,843	226,133

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

Activity - PERSONNEL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	1,112	1.3584	1,410		1,410		1,410
1022 TREASURER	4,759	5.8134	6,033		6,033		6,033
1031 CNTY CNSL	3,241	3.9591	4,109		4,109		4,109
1023 ASSESSOR	4,009	4.8972	5,083		5,083	376	5,459
2016 DIST ATTN	5,642	6.8920	7,153		7,153	529	7,682
2017 CHILD SUPP	1,360	1.6613	1,724		1,724	128	1,852
2020 COMMUNICTNS	1,019	1.2448	1,292		1,292	96	1,388
2021 SHERIFF	4,322	5.2796	5,479		5,479	406	5,885
2031 JAIL	1,402	1.7126	1,777		1,777	132	1,909
2035 PROBATION	5,888	7.1925	7,465		7,465	553	8,018
2059 AG ADM SERV	1,247	1.5233	1,581		1,581	117	1,698
2060 AG COMM	1,476	1.8030	1,871		1,871	139	2,010
2070 CLERK.RECOR	338	0.4129	429		429	32	461
2076 PLANN/BLDG	540	0.6596	685		685	51	736
4010 BH ADMIN SV	2,243	2.7399	2,844		2,844	210	3,054
4011 SUBST ABUSE	531	0.6486	673		673	50	723
4012 HEALTH	1,067	1.3034	1,353		1,353	100	1,453
4013 MNTH HLTH	9,952	12.1569	12,617		12,617	934	13,551
40131 MH SERV FND 2936	502	0.6132	636		636	47	683
40132 MHSA EDUC & TRAIN 2939	6,219	7.5968	7,884	-10,000	-2,116	584	-1,532
4015 AIR POLLUT	85	0.1038	108		108	8	116
4019 ENVIR HLTH	137	0.1674	174		174	13	187
5010 DHHS ADMIN	1,992	2.4333	2,525		2,525	187	2,712
5011 WELFARE	3,521	4.3011	4,464		4,464	330	4,794
6021 LIBRARY	3,759	4.5918	4,766		4,766	353	5,119
110 PUBLIC WORKS	14,481	17.6894	18,357		18,357	1,357	19,714
156 MIGRANT HSE	503	0.6144	638		638	47	685
447 SOLID WASTE 4000	387	0.4727	491		491	36	527

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

Activity - PERSONNEL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OUTSIDE AGENCIES	129	0.1576	164		164	12	176
SubTotal	81,863	100.0000	103,785	-10,000	93,785	6,827	100,612
Direct Billed				10,000	10,000		10,000
Total	81,863	100.0000	103,785		103,785	6,827	110,612

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

Allocation Source: PERSONNEL DEPT EMPLOYEE TIME RECORDS

COLUSA COUNTY

Schedule .5 - Allocation Summary
For Department 1040 PERSONNEL

Receiving Department	Total	GENERAL PERSONNEL SERVICE	
1021 AUDITOR	8,422	7,012	1,410
1022 TREASURER	9,131	3,098	6,033
1026 REV/RECOVER	694	694	0
1031 CNTY CNSL	6,192	2,083	4,109
1040 PERSONNEL	2,083	2,083	0
1073 MAINTENANCE	2,313	2,313	0
1074 CUSTODIAN	1,505	1,505	0
1101 INSURANCE	1,367	1,367	0
1108 IT	2,255	2,255	0
201 CNTRL SERV	1,479	1,479	0
1023 ASSESSOR	13,591	8,132	5,459
1051 ELECTIONS	2,143	2,143	0
2008 DA SRVP/GRT	148	148	0
2016 DIST ATTN	13,477	5,795	7,682
20161 DA WEL/INV	7	7	0
20162 DA IND/GAM	665	665	0
2017 CHILD SUPP	2,591	739	1,852
2020 COMMUNICTNS	7,302	5,914	1,388
2021 SHERIFF	30,676	24,791	5,885
20211 SO BAILIFF	1,848	1,848	0
20212 SO IND/GAM	1,479	1,479	0
2031 JAIL	15,944	14,035	1,909
2035 PROBATION	20,151	12,133	8,018
20351 PROB IND/GM	1,072	1,072	0
2036 VICTIM WITN	776	776	0
20363 YOUTH OFFEND GNT	739	739	0
2059 AG ADM SERV	5,394	3,696	1,698
2060 AG COMM	7,185	5,175	2,010
2070 CLERK.RECOR	4,083	3,622	461
2071 CORONER	739	739	0
2076 PLANN/BLDG	6,529	5,793	736
2077 ANIMAL CTRL	2,218	2,218	0
2081 OES	824	824	0
2083 PUBLIC ADMN	52	52	0
4010 BH ADMIN SV	7,490	4,436	3,054
4011 SUBST ABUSE	2,941	2,218	723

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

Receiving Department	Total	GENERAL PERSONNEL SERVICE	
4012 HEALTH	10,102	8,649	1,453
4013 MNTH HLTH	42,382	28,831	13,551
40131 MH SERV FND 2936	2,901	2,218	683
40132 MHSA EDUC & TRAIN	(1,532)	0	(1,532)
4015 AIR POLLUT	2,518	2,402	116
4019 ENVIR HLTH	3,883	3,696	187
5010 DHHS ADMIN	5,669	2,957	2,712
5011 WELFARE	4,794	0	4,794
5033 SR NUTRITON	495	495	0
5051 VET SERV	739	739	0
6021 LIBRARY	16,946	11,827	5,119
6031 AG EXTENS	2,218	2,218	0
110 PUBLIC WORKS	46,327	26,613	19,714
156 MIGRANT HSE	2,356	1,671	685
447 SOLID WASTE 4000	1,266	739	527
OUTSIDE AGENCIES	176	0	176
Direct Billed	10,000	0	10,000
Total	336,745	226,133	110,612

COLUSA COUNTY
Schedule 8.1 Narrative Description of 2009-2010 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 2009-2010 fiscal year. The costs related to this department were for time spent maintaining County owned buildings, for building materials and supplies, and for special projects as requested by County Departments. The Maintenance Department personnel recorded time spent providing maintenance services on monthly timesheets. All the costs related to this department were allowable and were allocated based on two functions.

SPECIAL PROJECTS

The cost related to the Maintenance Department's Special Projects function was based on time spent providing maintenance services to county departments. The cost was allocated to departments 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 and were allocated to departments based on the percentage of occupied square feet of the departments who occupied the building requiring maintenance.

REVENUE

The revenue recorded in the Maintenance Department account 00101-1073-479910 was for reimbursement by Tobacco Settlement Funds #02125 and Development Impact Fees General Admin Fund #02123 for the remodeling of the west side of the first floor of the Historic Courthouse in the amount of \$79,777 and was direct billed to outside agencies. All other revenue recorded in the Maintenance Department's revenue accounts was intended for the General Fund and not specifically for the Maintenance Department.

DIRECT BILLED

The amounts direct billed for the 2009-2010 fiscal year were for the reimbursement of services provided by Maintenance Department as follows:

<u>Amount</u>	<u>Account</u>	<u>Description</u>	<u>Function</u>
<u>\$79,777</u>	1073-479910	Maintenance to Courthouse	Maintenance of Structures

COLUSA COUNTY

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	382,943			382,943
FIXED ASSETS	(606)			
Total Deductions:	<u>(606)</u>			(606)
BUILDING USE	1,249		1,249	
EQUIPMENT USE	2,799		2,799	
1021 AUDITOR	3,294	507	3,801	
1022 TREASURER	2,211	211	2,422	
1031 CNTY CNSL	364	18	382	
1040 PERSONNEL	2,172	141	2,313	
1073 MAINTENANCE		1,689	1,689	
1074 CUSTODIAN		7,641	7,641	
1101 INSURANCE		(3,891)	(3,891)	
1108 IT		7,431	7,431	
201 CNTRL SERV		276	276	
Total Allocated Additions:	<u>12,089</u>	<u>14,023</u>	<u>26,112</u>	26,112
Total To Be Allocated:	<u><u>394,426</u></u>	<u><u>14,023</u></u>		<u><u>408,449</u></u>

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

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

SALARIES & WAGES	126,754	34,565	50,553	41,636
Other Expense & Cost				

BENEFITS	74,782	20,393	29,825	24,564
53050 Clothing	723	723	0	0
53060 Communications	3,096	2,070	0	1,026
53061 Comm--Cell & Pager	1,682	1,682	0	0
53090 Household Exp	329	329	0	0
53100 Insurance	32,874	32,874	0	0
53120 Maint-Equip	5,838	4,265	1,054	519
53121 Maint-Software	43	43	0	0
53130 Maint-Stru/Imprv	100,897	4,605	92,238	4,054
53163 Finance/Late Chrg	17	17	0	0
53150 Memberships	5	5	0	0
53170 Office Expense	291	291	0	0
53171 Postage	0	0	0	0
53180 Prof Spec Serv	28,910	808	16,593	11,509
53190 Publ/Legal Notice	0	0	0	0
53200 Rents/Leases Equip	166	166	0	0
53220 Small Tools	1,211	1,133	11	67
53230 Special Dept Exp	1,891	719	591	581
53231 Software	0	0	0	0
53250 Trans/Travel	25	25	0	0
53253 Fuel	2,803	2,803	0	0
*FIXED ASSETS	606	606	0	0
Departmental Totals				

Total Expenditures	382,943	108,122	190,865	83,956
Deductions				

Total Deductions	(606)	(606)	0	0
Functional Cost	382,337	107,516	190,865	83,956

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

	Total	General & Admin	SPECIAL PROJECTS	MAINT OF STRUCTURE
Allocation Step 1				
Inbound- All Others	12,089	3,297	4,821	3,971
Reallocate Admin Costs		(110,813)	60,766	50,047
1st Allocation	394,426	0	256,452	137,974
Allocation Step 2				
Inbound- All Others	14,023	3,824	5,593	4,606
Reallocate Admin Costs		(3,824)	2,097	1,727
2nd Allocation	14,023	0	7,690	6,333
Total For 1010730 1073 MAINTENANCE				
Total Allocated	408,449	0	264,142	144,307

COLUSA COUNTY

Schedule .4 - Detail Activity Allocations
For Department 1073 MAINTENANCE

Activity - SPECIAL PROJECTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	2,273	1.4115	3,620		3,620		3,620
1022 TREASURER	11	0.0068	18		18		18
1026 REV/RECOVER	400	0.2484	637		637		637
1031 CNTY CNSL	5,470	3.3967	8,711		8,711		8,711
1040 PERSONNEL	165	0.1025	263		263		263
1101 INSURANCE	2,100	1.3040	3,344		3,344	106	3,450
1108 IT	3,728	2.3150	5,937		5,937	188	6,125
201 CNTRL SERV	1,807	1.1221	2,878		2,878	91	2,969
1011 BRD OF SUPV	8,830	5.4831	14,062		14,062	445	14,507
1023 ASSESSOR	513	0.3186	817		817	26	843
20131 JUD DIST	241	0.1497	384		384	12	396
20132 SUP CRT	559	0.3471	890		890	28	918
2016 DIST ATTN	4,999	3.1042	7,961		7,961	252	8,213
2017 CHILD SUPP	849	0.5272	1,352		1,352	43	1,395
2021 SHERIFF	457	0.2838	728		728	23	751
2035 PROBATION	904	0.5614	1,440		1,440	46	1,486
2070 CLERK.RECOR	7	0.0043	11		11		11
2076 PLANN/BLDG	2,163	1.3431	3,445		3,445	109	3,554
4012 HEALTH	1,261	0.7830	2,008		2,008	63	2,071
4013 MNTH HLTH	560	0.3477	892		892	28	920
4019 ENVIR HLTH	166	0.1031	264		264	8	272
5011 WELFARE	13,990	8.6873	22,279		22,279	704	22,983
5061 SR CITIZENS	2,202	1.3674	3,507		3,507	111	3,618
6012 SUPT OF SCH	1,127	0.6998	1,795		1,795	57	1,852
6021 LIBRARY	10,065	6.2500	16,028		16,028	507	16,535
7032 COL VET	815	0.5061	1,298		1,298	41	1,339
7033 MAX VET	692	0.4297	1,102		1,102	35	1,137
7034 PRIN VET	568	0.3527	905		905	29	934

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	12,137	7.5366	19,328	<i>*adjust - 2009-2010 cost only.</i>	19,328	611	19,939
110 PUBLIC WORKS	2,204	1.3686	3,510		3,510	111	3,621
OUTSIDE AGENCIES	79,777	49.5385	127,038	<i>adjust on paper only</i>	127,038	4,016	131,054
SubTotal	161,040	100.0000	256,452		256,452	7,690	264,142
Total	161,040	100.0000	256,452		256,452	7,690	264,142

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

Allocation Source: MAINTENANCE DEPT TIME SHEETS AND 53130 ACCT DETAIL

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

Activity - MAINT OF STRUCTURE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	3,156	5.3138	7,332		7,332		7,332
1022 TREASURER	522	0.8789	1,213		1,213		1,213
1026 REV/RECOVER	742	1.2493	1,724		1,724		1,724
1031 CNTY CNSL	219	0.3687	509		509		509
1040 PERSONNEL	223	0.3755	518		518		518
1073 MAINTENANCE	727	1.2241	1,689		1,689		1,689
1074 CUSTODIAN	425	0.7156	987		987	50	1,037
1101 INSURANCE	66	0.1111	153		153	8	161
1108 IT	494	0.8318	1,148		1,148	58	1,206
201 CNTRL SERV	666	1.1214	1,547		1,547	78	1,625
1011 BRD OF SUPV	677	1.1399	1,573		1,573	80	1,653
1023 ASSESSOR	6,314	10.6311	14,668		14,668	743	15,411
1051 ELECTIONS	336	0.5657	781		781	40	821
1106 SURVERYOR	24	0.0404	56		56	3	59
2008 DA SRVP/GRT	417	0.7021	969		969	49	1,018
20131 JUD DIST	5,005	8.4271	11,627		11,627	589	12,216
20132 SUP CRT	10,880	18.3191	25,275		25,275	1,282	26,557
20133 CRT FAC	344	0.5792	799		799	40	839
2016 DIST ATTN	5,086	8.5634	11,815		11,815	599	12,414
20161 DA WEL/INV	417	0.7021	969		969	49	1,018
2018 LAW LIBRARY	1,284	2.1619	2,983		2,983	151	3,134
2035 PROBATION	3,218	5.4182	7,476		7,476	379	7,855
2070 CLERK.RECOR	1,496	2.5189	3,475		3,475	176	3,651
2076 PLANN/BLDG	157	0.2643	365		365	18	383
2083 PUBLIC ADMN	50	0.0842	116		116	6	122
4011 SUBST ABUSE	1,128	1.8992	2,620		2,620	133	2,753
4012 HEALTH	1,380	2.3235	3,206		3,206	162	3,368
4013 MNTH HLTH	4,082	6.8730	9,483		9,483	480	9,963

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
40131 MH SERV FND 2936	453	0.7627	1,052		1,052	53	1,105
4019 ENVIR HLTH	190	0.3199	441		441	22	463
5011 WELFARE	2,043	3.4399	4,746		4,746	240	4,986
5051 VET SERV	5	0.0084	12		12	1	13
5061 SR CITIZENS	100	0.1684	232		232	12	244
6021 LIBRARY	5,806	9.7757	13,488		13,488	683	14,171
6022 ADULT LIT	92	0.1549	214		214	11	225
110 PUBLIC WORKS	1,143	1.9245	2,655		2,655	135	2,790
447 SOLID WASTE 4000	25	0.0421	58		58	3	61
OUTSIDE AGENCIES	0			-79,777	-79,777		-79,777
SubTotal	59,392	100.0000	137,974	-79,777	58,197	6,333	64,530
Direct Billed				79,777	79,777		79,777
Total	59,392	100.0000	137,974		137,974	6,333	144,307

Allocation Basis: COST OF MAINTAINING COUNTY BUILDINGS PER DEPT

Allocation Source: MAINTENANCE DEPT EXPENSE RECORDS

COLUSA COUNTY

Schedule .5 - Allocation Summary
For Department 1073 MAINTENANCE

Receiving Department	Total	SPECIAL PROJECTS	MAINT OF
1021 AUDITOR	10,952	3,620	7,332
1022 TREASURER	1,231	18	1,213
1026 REV/RECOVER	2,361	637	1,724
1031 CNTY CNSL	9,220	8,711	509
1040 PERSONNEL	781	263	518
1073 MAINTENANCE	1,689	0	1,689
1074 CUSTODIAN	1,037	0	1,037
1101 INSURANCE	3,611	3,450	161
1108 IT	7,331	6,125	1,206
201 CNTRL SERV	4,594	2,969	1,625
1011 BRD OF SUPV	16,160	14,507	1,653
1023 ASSESSOR	16,254	843	15,411
1051 ELECTIONS	821	0	821
1106 SURVEYOR	59	0	59
2008 DA SRVP/GRT	1,018	0	1,018
20131 JUD DIST	12,612	396	12,216
20132 SUP CRT	27,475	918	26,557
20133 CRT FAC	839	0	839
2016 DIST ATTN	20,627	8,213	12,414
20161 DA WEL/INV	1,018	0	1,018
2017 CHILD SUPP	1,395	1,395	0
2018 LAW LIBRARY	3,134	0	3,134
2021 SHERIFF	751	751	0
2035 PROBATION	9,341	1,486	7,855
2070 CLERK.RECOR	3,662	11	3,651
2076 PLANN/BLDG	3,937	3,554	383
2083 PUBLIC ADMN	122	0	122
4011 SUBST ABUSE	2,753	0	2,753
4012 HEALTH	5,439	2,071	3,368
4013 MNTH HLTH	10,883	920	9,963
40131 MH SERV FND 2936	1,105	0	1,105
4019 ENVIR HLTH	735	272	463
5011 WELFARE	27,969	22,983	4,986
5051 VET SERV	13	0	13
5061 SR CITIZENS	3,862	3,618	244
6012 SUPT OF SCH	1,852	1,852	0

COLUSA COUNTY

Schedule .5 - Allocation Summary
For Department 1073 MAINTENANCE

Receiving Department	Total	SPECIAL PROJECTS	MAINT OF
6021 LIBRARY	30,706	16,535	14,171
6022 ADULT LIT	225	0	225
7032 COL VET	1,339	1,339	0
7033 MAX VET	1,137	1,137	0
7034 PRIN VET	934	934	0
7035 WMS VET	19,939	19,939	0
110 PUBLIC WORKS	6,411	3,621	2,790
447 SOLID WASTE 4000	61	0	61
OUTSIDE AGENCIES	51,277	131,054	(79,777)
Direct Billed	79,777	0	79,777
Total	408,449	264,142	144,307

53130 for 09-18
<19,328.7> only

CUSTODIAL SERVICES

Custodial services were provided to County buildings by County employees. Custodial Services costs were allocated to each department whose building was serviced by County employees based on the amount of time spent per quarterly time sheets.

UTILITIES

Utility costs in the amount of \$79,595 for the 2009-2010 fiscal year were recorded in the Custodian expenditure account #00101-1074-53260. These costs were allocated on the basis of usage per building and then allocated to each department within that building based on occupied square feet. Each department in Colusa Plaza and Other Buildings has their own electric meter and the costs were allocated to each department based on the actual utility bills. The occupied square feet for each County building which used utilities that were charged to the Custodian Department are listed below:

<u>Historic Courthouse</u>			<u>Hall of Records</u>			<u>Colusa Plaza (metered)</u>			<u>HC Annex</u>		
<u>Dept</u>	<u>Sq Ft</u>	<u>Cost</u>	<u>Dept</u>	<u>Sq Ft</u>	<u>Cost</u>	<u>Dept</u>	<u>Sqft</u>	<u>Cost</u>	<u>Dept</u>	<u>Sq Ft</u>	<u>Cost</u>
1021 Auditor	674	\$2,062	1011 BofS	1224	\$3,878	1031 Co Cnsl	1512	\$2,850	1021 Auditor	348	\$924
1023 Assessor	1728	\$5,284	1021 Auditor	1000	\$3,168	1106 Surveyor	163	\$513	1040 Personnel	392	\$1,039
1108 IT	100	\$306	1022 Treas	943	\$2,989	44700 Solid W	171	\$537	1108 IT	194	\$514
2008 DA SRVP	58	\$177	1023 Assessor	272	\$862	2076 P&B	1080	\$2,704	20131 Court	605	\$1,604
20131 Court	3050	\$9,327	1026 Rev/Rec	48	\$152	11100 Roads	<u>2858</u>	<u>\$8,973</u>	20100 Cent Srv	<u>551</u>	<u>\$1,461</u>
2016 DA	699	\$2,138	1051 Elections	608	\$1,926	Total	<u>5784</u>	<u>\$15,577</u>	Total	<u>2,090</u>	<u>\$5,542</u>
20161 DA Wel	58	\$177	1074 Custodian	769	\$2,436	<u>Other Buildings (metered)</u>			<u>Total Utility Cost</u>		
2018 Law Lib	360	\$1,101	1101 Insurance	120	\$380	<u>Dept (metered)</u>	<u>Cost</u>				
1011 BofA	386	\$1,180	1108 IT	48	\$152	1073 Maint Shop	\$7,304	<u>Building</u>	<u>Cost</u>		
1040 Personnel	<u>429</u>	<u>\$1,312</u>	2016 DA	172	\$545	6021 Wms Lib	\$79	Historic Courthouse	\$23,064		
Total	<u>7542</u>	<u>\$23,064</u>	2070 Clerk	2704	\$8,567	1074 Wms JC	\$49	Hall of Records	\$27,364		
			2083 Pub Adm	91	\$288	5011 Wel Lite	\$73	Colusa Plaza (metered)	\$15,577		
			20100 Cent Srv	<u>638</u>	<u>\$2,021</u>	4012 Health Lite	\$41	HC Annex	\$5,542		
			Total	<u>8637</u>	<u>\$27,364</u>	20100 Mail Room	\$380	Other Buildings (metered)	<u>\$8,048</u>		
						Outside Agency	<u>\$122</u>	Total Utility Cost	<u>\$79,595</u>		
						Total	<u>\$8,048</u>				

CUSTODIAN SUPPLIES

The Custodian Department was responsible for providing cleaning and restroom supplies to all of the County owned building. The Custodian Supplies costs in the amount of \$5,466 for the 2009-2010 fiscal year were recorded in the Custodian Dept expenditure account #00101-1074-53090. The costs were allocated on the basis of usage per building and then allocated to each department within that building based on occupied square feet. The occupied square feet for each County building which used Custodian supplies that were charged to the Custodian Department are listed below:

<u>Historic Courthouse</u>			<u>Hall of Records</u>			<u>Colusa Plaza</u>			<u>Total Custodian Supplies</u>	
<u>Dept</u>	<u>Sq Ft</u>	<u>Cost</u>	<u>Dept</u>	<u>Sq Ft</u>	<u>Cost</u>	<u>Dept</u>	<u>Sq Ft</u>	<u>Cost</u>	<u>Building</u>	<u>Cost</u>
1021 Auditor	674	\$97	1011 BofS	1224	\$175	1031 Co Cnsl	1512	\$179	Historic Courthouse	\$951
1023 Assessor	1728	\$248	1021 Auditor	1000	\$144	1106 Surveyor	0	\$0	Hall of Records	\$966
2008 DA SRVP	58	\$8	1022 Treas	943	\$135	44700 Solid W	0	\$0	Colusa Plaza	\$307
20132 S Court	3050	\$438	1051 Elections	608	\$87	2076 P&B	1080	\$128	HC Annex	\$250
2016 DA	699	\$100	1074 Custodian	0	\$0	11100 Roads	0	\$0	Muni Courthouse	\$930
20161 DA Wel	58	\$8	1101 Insurance	120	\$17	Total	<u>2,592</u>	<u>\$320</u>	Colusa Library	\$931
2018 Law Lib	<u>360</u>	<u>\$52</u>	1108 IT	48	\$7				Colusa Scout Cabin	<u>\$931</u>
Total	<u>6,627</u>	<u>\$951</u>	2016 DA	0	\$0				Total Supplies	<u>\$5,266</u>
			2070 Clerk	2704	\$388	<u>Muni Courthouse</u>				
<u>HC Annex</u>			2083 Pub Adm	91	\$13	<u>Dept</u>	<u>Sq Ft</u>	<u>Cost</u>		
1040 Personnel	436	\$56	20100 Cent Srv	0	\$0	20131 Court	5,630	\$520		
1108 IT	215	\$28	Total	<u>6,738</u>	<u>\$966</u>	1026 Rev/Rec	603	\$56		
20133 Crt Fac	725	\$79				2035 Probation	3,620	\$335		
20100 Cent Srv	<u>612</u>	<u>\$87</u>				2036 Victim Wit	<u>201</u>	<u>\$19</u>		
Total	<u>1,742</u>	<u>\$250</u>				Total	<u>10,054</u>	<u>\$930</u>		
			<u>Colusa Scout Cabin</u>			<u>Colusa Library</u>				
			<u>Dept</u>	<u>Sq Ft</u>	<u>Cost</u>	6012 COE	2,062	\$207		
			5051 Vet Srv	5%	\$47	6021 Colusa Lib	6,915	\$694		
			5061 Sr Cntr	95%	<u>\$884</u>	6022 Literacy	<u>300</u>	<u>\$30</u>		
			Total	<u>100%</u>	<u>\$931</u>	Total	<u>9,277</u>	<u>\$931</u>		

REVENUE

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

DIRECT BILLED

There were no direct billings recorded in the Custodian Department's Reimbursed Projects account #1074-59390 for the 2009-2010 fiscal year.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Fixed Assets	0			
Total Deductions:	0			0
BUILDING USE	3,338		3,338	
EQUIPMENT USE	756		756	
1021 AUDITOR	2,740	420	3,160	
1022 TREASURER	785	75	860	
1031 CNTY CNSL	238	12	250	
1040 PERSONNEL	1,413	92	1,505	
1073 MAINTENANCE	987	50	1,037	
1074 CUSTODIAN		4,034	4,034	
1101 INSURANCE		(231)	(231)	
1108 IT		4,106	4,106	
201 CNTRL SERV		34	34	
Total Allocated Additions:	10,257	8,592	18,849	18,849
Salaries & Wages	67,029			
Benefits	52,150			
3090 Household Exp	5,266			
3100 Insurance	1,949			
3130 Maint-Stru	199			
3150 Memberships	18			
3180 Prof Spec Serv	15,500			
31802 Prof Serv-Alternate Sent	717			
3253 Fuel	184			
3260 Utilities	79,595			
Total Departmental Cost Adjustments:	222,607			222,607
Total To Be Allocated:	232,864	8,592		241,456

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

	Total	General & Admin	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES
Other Expense & Cost					
3060 Communication	0	0	0	0	0
3120 Maint-Equip	0	0	0	0	0
3121 Maint-Software	0	0	0	0	0
3170 Office Expense	0	0	0	0	0
3230 Special Dept Exp	0	0	0	0	0
3231 Software	0	0	0	0	0
*Fixed Assets	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Salaries & Wages	67,029	0	67,029	0	0
Benefits	52,150	0	52,150	0	0
3090 Household Exp	5,266	0	0	0	5,266
3100 Insurance	1,949	0	1,949	0	0
3130 Maint-Stru	199	0	0	0	0
3150 Memberships	18	0	18	0	0
3180 Prof Spec Serv	15,500	0	80	0	0
31802 Prof Serv-Alternate Sent	717	0	0	0	0
3253 Fuel	184	0	184	0	0
3260 Utilities	79,595	0	0	79,595	0
Functional Cost	222,607	0	121,410	79,595	5,266
Allocation Step 1					
Inbound- All Others	10,257	10,257	0	0	0
Reallocate Admin Costs		(10,257)	5,594	3,667	243
1st Allocation	232,864	0	127,004	83,262	5,509
Allocation Step 2					
Inbound- All Others	8,592	8,592	0	0	0
Reallocate Admin Costs		(8,592)	4,686	3,072	203
2nd Allocation	8,592	0	4,686	3,072	203



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

2011-2012 COST ALLOCATION PLAN
2012 Version 9.0071-1

	Total	General & Admin	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES
Total For 1010740 1074 CUSTODIAN					
Total Allocated	241,456	0	131,690	86,334	5,712

COLUSA COUNTY

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

GROUNDSKEEPING

Other Expense & Cost

3060 Communication	0
3120 Maint-Equip	0
3121 Maint-Software	0
3170 Office Expense	0
3230 Special Dept Exp	0
3231 Software	0
*Fixed Assets	0

Departmental Totals

Total Expenditures	0
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Deductions

Total Deductions	0
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Cost Adjustments

Salaries & Wages	0
Benefits	0
3090 Household Exp	0
3100 Insurance	0
3130 Maint-Stru	199
3150 Memberships	0
3180 Prof Spec Serv	15,420
31802 Prof Serv-Alternate Sent	717
3253 Fuel	0
3260 Utilities	0

Functional Cost	16,336
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Allocation Step 1

Inbound- All Others	0
Reallocate Admin Costs	753
1st Allocation	17,089

Allocation Step 2

Inbound- All Others	0
Reallocate Admin Costs	631
2nd Allocation	631

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

GROUNDSKEEPING

Total For 1010740 1074 CUSTODIAN

Total Allocated

17,720

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

Activity - CUSTODIAL SERV

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	6,457	9.6331	12,234		12,234		12,234
1022 TREASURER	2,018	3.0106	3,824		3,824		3,824
1026 REV/RECOVER	424	0.6326	803		803		803
1031 CNTY CNSL	2,319	3.4597	4,394		4,394		4,394
1040 PERSONNEL	1,884	2.8107	3,570		3,570		3,570
1101 INSURANCE	420	0.6266	796		796	36	832
1108 IT	2,322	3.4642	4,400		4,400	202	4,602
201 CNTRL SERV	1,854	2.7660	3,513		3,513	161	3,674
1011 BRD OF SUPV	3,284	4.8994	6,222		6,222	285	6,507
1023 ASSESSOR	2,732	4.0758	5,176		5,176	237	5,413
1051 ELECTIONS	1,449	2.1618	2,746		2,746	126	2,872
2008 DA SRVP/GRT	24	0.0358	45		45	2	47
20131 JUD DIST	3,962	5.9109	7,507		7,507	344	7,851
20132 SUP CRT	1,224	1.8261	2,319		2,319	106	2,425
20133 CRT FAC	250	0.3730	474		474	22	496
2016 DIST ATTN	2,432	3.6283	4,608		4,608	211	4,819
20161 DA WEL/INV	24	0.0358	45		45	2	47
2018 LAW LIBRARY	149	0.2223	282		282	13	295
2035 PROBATION	9,678	14.4385	18,340		18,340	843	19,183
2036 VICTIM WITN	141	0.2104	267		267	12	279
2070 CLERK.RECOR	6,654	9.9270	12,608		12,608	578	13,186
2076 PLANN/BLDG	1,859	2.7734	3,522		3,522	162	3,684
2083 PUBLIC ADMN	196	0.2924	371		371	17	388
5061 SR CITIZENS	775	1.1562	1,468		1,468	67	1,535
6012 SUPT OF SCH	6,972	10.4015	13,210		13,210	606	13,816
6021 LIBRARY	7,210	10.7565	13,661		13,661	627	14,288
6022 ADULT LIT	316	0.4714	599		599	27	626
SubTotal	67,029	100.0000	127,004		127,004	4,686	131,690

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

Activity - CUSTODIAL SERV

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	67,029	100.0000	127,004		127,004	4,686	131,690

Allocation Basis: COST OF TIME SPENT PER DEPT

Allocation Source: CUSTODIAN DEPT EMPLOYEE TIME RECORDS

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

Activity - UTILITIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	6,154	7.7316	6,438		6,438		6,438
1022 TREASURER	2,989	3.7553	3,127		3,127		3,127
1026 REV/RECOVER	152	0.1910	159		159		159
1031 CNTY CNSL	2,850	3.5806	2,981		2,981		2,981
1040 PERSONNEL	2,351	2.9537	2,459		2,459		2,459
1073 MAINTENANCE	7,304	9.1765	7,641		7,641		7,641
1074 CUSTODIAN	2,485	3.1221	2,599		2,599		2,599
1101 INSURANCE	380	0.4774	398		398	21	419
1108 IT	972	1.2212	1,017		1,017	54	1,071
201 CNTRL SERV	3,862	4.8521	4,040		4,040	215	4,255
1011 BRD OF SUPV	5,058	6.3547	5,291		5,291	281	5,572
1023 ASSESSOR	6,146	7.7216	6,429		6,429	341	6,770
1051 ELECTIONS	1,926	2.4198	2,015		2,015	107	2,122
1106 SURVERYOR	513	0.6445	537		537	28	565
2008 DA SRVP/GRT	177	0.2224	185		185	10	195
20131 JUD DIST	10,931	13.7330	11,432		11,432	608	12,040
2016 DIST ATTN	2,683	3.3708	2,807		2,807	149	2,956
20161 DA WEL/INV	177	0.2224	185		185	10	195
2018 LAW LIBRARY	1,101	1.3833	1,152		1,152	61	1,213
2070 CLERK.RECOR	8,567	10.7632	8,962		8,962	476	9,438
2076 PLANN/BLDG	2,704	3.3972	2,829		2,829	150	2,979
2083 PUBLIC ADMN	288	0.3618	301		301	16	317
4012 HEALTH	41	0.0515	43		43	2	45
5011 WELFARE	73	0.0917	76		76	4	80
6021 LIBRARY	79	0.0993	83		83	4	87
110 PUBLIC WORKS	8,973	11.2733	9,386		9,386	498	9,884
447 SOLID WASTE 4000	537	0.6747	562		562	30	592
OUTSIDE AGENCIES	122	0.1533	128		128	7	135

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

Activity - UTILITIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	79,595	100.0000	83,262		83,262	3,072	86,334
Total	79,595	100.0000	83,262		83,262	3,072	86,334

Allocation Basis: COST OF UTILITY EXPENSES PER DEPT

Allocation Source: CUSTODIAN EXPENDITURE RECORDS

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

Activity - CUSTODIAN SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	241	4.5765	252		252		252
1022 TREASURER	135	2.5636	141		141		141
1026 REV/RECOVER	56	1.0634	59		59		59
1031 CNTY CNSL	179	3.3992	187		187		187
1040 PERSONNEL	56	1.0634	59		59		59
1101 INSURANCE	17	0.3228	18		18	1	19
1108 IT	35	0.6646	37		37	2	39
201 CNTRL SERV	87	1.6521	91		91	4	95
1011 BRD OF SUPV	175	3.3232	183		183	8	191
1023 ASSESSOR	248	4.7095	259		259	11	270
1051 ELECTIONS	87	1.6521	91		91	4	95
2008 DA SRVP/GRT	8	0.1519	8		8		8
20131 JUD DIST	520	9.8747	544		544	23	567
20132 SUP CRT	438	8.3175	458		458	19	477
20133 CRT FAC	79	1.5002	83		83	3	86
2016 DIST ATTN	100	1.8990	105		105	4	109
20161 DA WEL/INV	8	0.1519	8		8		8
2018 LAW LIBRARY	52	0.9875	54		54	2	56
2035 PROBATION	335	6.3616	350		350	15	365
2036 VICTIM WITN	19	0.3608	20		20	1	21
2070 CLERK.RECOR	388	7.3680	406		406	17	423
2076 PLANN/BLDG	128	2.4307	134		134	6	140
2083 PUBLIC ADMN	13	0.2469	14		14	1	15
5051 VET SERV	47	0.8925	49		49	2	51
5061 SR CITIZENS	884	16.7869	925		925	39	964
6012 SUPT OF SCH	207	3.9309	217		217	9	226
6021 LIBRARY	694	13.1789	726		726	31	757
6022 ADULT LIT	30	0.5697	31		31	1	32

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

Activity - CUSTODIAN SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	5,266	100.0000	5,509		5,509	203	5,712
Total	5,266	100.0000	5,509		5,509	203	5,712

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

Allocation Source: CUSTODIAL DEPT EXPENDITURE RECORDS

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

Activity - GROUNDSKEEPING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	1,293	7.9150	1,353		1,353		1,353
1022 TREASURER	591	3.6178	618		618		618
1026 REV/RECOVER	23	0.1408	24		24		24
1031 CNTY CNSL	54	0.3306	56		56		56
1040 PERSONNEL	545	3.3362	570		570		570
1074 CUSTODIAN	1,372	8.3986	1,435		1,435		1,435
1101 INSURANCE	75	0.4591	78		78	4	82
1108 IT	230	1.4079	241		241	12	253
201 CNTRL SERV	791	4.8421	827		827	40	867
1011 BRD OF SUPV	1,008	6.1704	1,054		1,054	51	1,105
1023 ASSESSOR	1,282	7.8477	1,341		1,341	65	1,406
1051 ELECTIONS	381	2.3323	399		399	19	418
1106 SURVERYOR	6	0.0367	6		6		6
2008 DA SRVP/GRT	36	0.2204	38		38	2	40
20131 JUD DIST	215	1.3161	225		225	11	236
20132 SUP CRT	1,908	11.6797	1,996		1,996	97	2,093
20133 CRT FAC	428	2.6200	448		448	22	470
2016 DIST ATTN	545	3.3362	570		570	28	598
20161 DA WEL/INV	36	0.2204	38		38	2	40
2018 LAW LIBRARY	225	1.3773	235		235	11	246
2035 PROBATION	138	0.8448	144		144	7	151
2036 VICTIM WITN	8	0.0490	8		8		8
2070 CLERK.RECOR	1,694	10.3697	1,772		1,772	86	1,858
2076 PLANN/BLDG	38	0.2326	40		40	2	42
2083 PUBLIC ADMN	57	0.3489	60		60	3	63
6021 LIBRARY	550	3.3668	575		575	28	603
110 PUBLIC WORKS	101	0.6183	106		106	5	111
447 SOLID WASTE 4000	6	0.0367	6		6		6

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

Activity - GROUNDSKEEPING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OUTSIDE AGENCIES	2,700	16.5279	2,826		2,826	136	2,962
SubTotal	16,336	100.0000	17,089		17,089	631	17,720
Total	16,336	100.0000	17,089		17,089	631	17,720

Allocation Basis: COST OF BUILDING GROUNDS MAINTENANCE

Allocation Source: ALTERNATE SENTENCING PROGRAM RECORDS

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

Receiving Department	Total	CUSTODIAL SERV	UTILITIES CUSTODIAN SUPPLIES	GROUNDKEEPING
1021 AUDITOR	20,277	12,234	6,438	1,353
1022 TREASURER	7,710	3,824	3,127	618
1026 REV/RECOVER	1,045	803	159	24
1031 CNTY CNSL	7,618	4,394	2,981	56
1040 PERSONNEL	6,658	3,570	2,459	570
1073 MAINTENANCE	7,641	0	7,641	0
1074 CUSTODIAN	4,034	0	2,599	1,435
1101 INSURANCE	1,352	832	419	82
1108 IT	5,965	4,602	1,071	253
201 CNTRL SERV	8,891	3,674	4,255	867
1011 BRD OF SUPV	13,375	6,507	5,572	1,105
1023 ASSESSOR	13,859	5,413	6,770	1,406
1051 ELECTIONS	5,507	2,872	2,122	418
1106 SURVEYOR	571	0	565	6
2008 DA SRVP/GRT	290	47	195	40
20131 JUD DIST	20,694	7,851	12,040	236
20132 SUP CRT	4,995	2,425	0	2,093
20133 CRT FAC	1,052	496	0	470
2016 DIST ATTN	8,482	4,819	2,956	598
20161 DA WEL/INV	290	47	195	40
2018 LAW LIBRARY	1,810	295	1,213	246
2035 PROBATION	19,699	19,183	0	151
2036 VICTIM WITN	308	279	0	8
2070 CLERK.RECOR	24,905	13,186	9,438	1,858
2076 PLANN/BLDG	6,845	3,684	2,979	42
2083 PUBLIC ADMN	783	388	317	63
4012 HEALTH	45	0	45	0
5011 WELFARE	80	0	80	0
5051 VET SERV	51	0	0	51
5061 SR CITIZENS	2,499	1,535	0	964
6012 SUPT OF SCH	14,042	13,816	0	226
6021 LIBRARY	15,735	14,288	87	757
6022 ADULT LIT	658	626	0	32
110 PUBLIC WORKS	9,995	0	9,884	0
447 SOLID WASTE 4000	598	0	592	0
OUTSIDE AGENCIES	3,097	0	135	0
				2,962

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

Receiving Department	Total	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES	GROUNDKEEPING
Direct Billed	0	0	0	0	0
Total	241,456	131,690	86,334	5,712	17,720

COLUSA COUNTY
Schedule 10.1 Narrative Description of 2009-2010 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 2009-2010 fiscal year. Insurance Administration costs consisted of all other charges relating to insurance and safety, other than the insurance premiums.

REVENUE

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

COST ADJUSTMENT

During the year, the cost of insurance was direct billed to various County departments and special districts. The insurance direct billing method was recommended by the Cost Plan Auditors from the State Controller's office and approved by the Trindel Insurance Fund. The amount direct billed for the 2009-2010 fiscal year recorded in the Insurance Department's Reimbursed Projects account #1101-59390 was used as a cost adjustment to offset expenditures.

For the 2009-2010 fiscal year, the cost adjustments were as follows:

<u>Amount</u>	<u>Acct #</u>	<u>Description</u>
\$ 374	#1101-466291	Reimb for Alternate Sentencing work crew Insurance
10,200	#1101-466401	Reimb for Insurance Administration from Trindel Insurance Fund
48,620	#1101-466402	Reimb for Safety Officer Services from Trindel Insurance Fund
<u>\$59,194</u>		Total Revenue Cost Adjustment
<u>\$935,044</u>	#1101-59390	Reimb for Insurance Premium Cost
<u>\$994,238</u>		Total Cost Adjustments to offset expenditures

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	875,507			875,507
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING USE	521		521	
1021 AUDITOR	(3,022)	1,981	(1,041)	
1022 TREASURER	1,063	102	1,165	
1031 CNTY CNSL	3,436	167	3,603	
1040 PERSONNEL	1,284	83	1,367	
1073 MAINTENANCE	3,497	114	3,611	
1074 CUSTODIAN	1,290	62	1,352	
1108 IT		1,659	1,659	
201 CNTRL SERV		2,172	2,172	
Total Allocated Additions:	8,069	6,340	14,409	14,409
#466291 ALT SENT	(374)			
#466401 INS SERV	(10,200)			
#466402 SFTY OFFICE	(48,620)			
#479475 REIMB	0			
59390 REIMB PROJ	(935,044)			
Total Departmental Cost Adjustments:	(994,238)			(994,238)
Total To Be Allocated:	(110,662)	6,340		(104,322)

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

	Total	General & Admin	INSURANCE ADMIN	GENERAL GOVT
Wages & Benefits				
SALARIES & WAGES	103,797	0	103,797	0
FRINGE BENEFITS	57,438	0	57,438	0
Other Expense & Cost				
3060 COMMUNICATIONS	2,369	0	2,369	0
3120 MAINT-EQUIP	814	0	814	0
3121 MAINT-SOFTWARE	39	0	39	0
3141 MEDICAL LAB SUPP	0	0	0	0
3150 MEMBERSHIPS	11,219	0	11,219	0
3170 OFFICE EXPENSE	1,253	0	1,253	0
3171 POSTAGE	1	0	1	0
3180 PROF/SPEC SERV	15,080	0	15,080	0
3200 RENTS EQUIP	95	0	95	0
3210 RENTS/LEASES STRU	313	0	313	0
3230 SPEC DEPT EXP	0	0	0	0
3231 SOFTWARE	384	0	384	0
3250 TRANS/TRAVEL	0	0	0	0
3102 FIRE&BURGLARY INS	88,098	0	88,098	0
3103 LIABILITY INSURANCE	594,607	0	594,607	0
*FIXED ASSETS	0	0	0	0
Departmental Totals				
Total Expenditures	875,507	0	875,507	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
#466291 ALT SENT	(374)	0	(374)	0
#466401 INS SERV	(10,200)	0	(10,200)	0
#466402 SFTY OFFICE	(48,620)	0	(48,620)	0
#479475 REIMB	0	0	0	0
59390 REIMB PROJ	(935,044)	0	(935,044)	0
Functional Cost	(118,731)	0	(118,731)	0

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

	Total	General & Admin	INSURANCE ADMIN	GENERAL GOVT
Allocation Step 1				
Inbound- All Others	8,069	0	8,069	0
1st Allocation	(110,662)	0	(110,662)	0
Allocation Step 2				
Inbound- All Others	6,340	0	6,340	0
2nd Allocation	6,340	0	6,340	0
Total For 1011010 1101 INSURANCE				
Total Allocated	(104,322)	0	(104,322)	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	3,244	0.3469	-384		-384		-384
1022 TREASURER	5,146	0.5503	-609		-609		-609
1026 REV/RECOVER	560	0.0599	-66		-66		-66
1031 CNTY CNSL	50,197	5.3684	-5,941		-5,941		-5,941
1040 PERSONNEL	616	0.0659	-73		-73		-73
1073 MAINTENANCE	32,874	3.5158	-3,891		-3,891		-3,891
1074 CUSTODIAN	1,949	0.2084	-231		-231		-231
1108 IT	666	0.0712	-79		-79	5	-74
201 CNTRL SERV	2,031	0.2172	-240		-240	15	-225
1011 BRD OF SUPV	14,574	1.5586	-1,725		-1,725	110	-1,615
1023 ASSESSOR	6,098	0.6522	-722		-722	46	-676
1051 ELECTIONS	4,047	0.4328	-479		-479	31	-448
1106 SURVERYOR	543	0.0581	-64		-64	4	-60
2008 DA SRVP/GRT	313	0.0335	-37		-37	2	-35
20131 JUD DIST	7,126	0.7621	-843		-843	54	-789
20132 SUP CRT	3,084	0.3298	-365		-365	23	-342
20133 CRT FAC	255	0.0273	-30		-30	2	-28
2016 DIST ATTNY	37,014	3.9585	-4,381		-4,381	279	-4,102
20161 DA WEL/INV	3,538	0.3784	-419		-419	27	-392
20162 DA IND/GAM	704	0.0753	-83		-83	5	-78
2017 CHILD SUPP	6,809	0.7282	-806		-806	51	-755
2019 PUBL DEFEND	1,000	0.1069	-118		-118	8	-110
2020 COMMUNICTNS	1,619	0.1731	-192		-192	12	-180
2021 SHERIFF	154,610	16.5351	-18,298		-18,298	1,166	-17,132
20211 SO BAILIFF	309	0.0330	-37		-37	2	-35
20212 SO IND/GAM	1,732	0.1852	-205		-205	13	-192
2031 JAIL	15,151	1.6204	-1,793		-1,793	114	-1,679
2035 PROBATION	20,184	2.1586	-2,389		-2,389	152	-2,237

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
20351 PROB IND/GM	224	0.0240	-27		-27	2	-25
2036 VICTIM WITN	531	0.0568	-63		-63	4	-59
2059 AG ADM SERV	1,280	0.1369	-151		-151	10	-141
2060 AG COMM	14,160	1.5144	-1,676		-1,676	107	-1,569
2070 CLERK.RECOR	3,517	0.3761	-416		-416	27	-389
2071 CORONER	458	0.0490	-54		-54	3	-51
2076 PLANN/BLDG	21,401	2.2888	-2,533		-2,533	161	-2,372
2077 ANIMAL CTRL	1,551	0.1659	-184		-184	12	-172
2081 OES	487	0.0521	-58		-58	4	-54
2083 PUBLIC ADMN	81	0.0087	-10		-10	1	-9
4010 BH ADMIN SV	1,437	0.1537	-170		-170	11	-159
4011 SUBST ABUSE	44,741	4.7849	-5,295		-5,295	338	-4,957
4012 HEALTH	6,046	0.6466	-716		-716	46	-670
4013 MNTH HLTH	19,631	2.0995	-2,323		-2,323	148	-2,175
4015 AIR POLLUT	2,013	0.2153	-238		-238	15	-223
4019 ENVIR HLTH	16,314	1.7447	-1,931		-1,931	123	-1,808
4023 AMBULANCE	1,829	0.1956	-216		-216	14	-202
5010 DHHS ADMIN	2,271	0.2429	-269		-269	17	-252
5011 WELFARE	63,175	6.7564	-7,477		-7,477	477	-7,000
5033 SR NUTRITON	5,063	0.5415	-599		-599	38	-561
5051 VET SERV	2,541	0.2718	-301		-301	19	-282
5061 SR CITIZENS	439	0.0470	-52		-52	3	-49
6012 SUPT OF SCH	1,149	0.1229	-136		-136	9	-127
6021 LIBRARY	14,051	1.5027	-1,663		-1,663	106	-1,557
6022 ADULT LIT	134	0.0143	-16		-16	1	-15
6023 FAMILY LIT	926	0.0990	-110		-110	7	-103
6031 AG EXTENS	8,843	0.9457	-1,047		-1,047	67	-980
7032 COL VET	1,048	0.1121	-124		-124	8	-116

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

Activity - INSURANCE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
7033 MAX VET	2,359	0.2523	-279		-279	18	-261
7035 WMS VET	762	0.0815	-90		-90	6	-84
110 PUBLIC WORKS	257,503	27.5390	-30,472		-30,472	1,941	-28,531
151 FISH/GAME	1,136	0.1215	-134		-134	9	-125
156 MIGRANT HSE	20,416	2.1834	-2,416		-2,416	154	-2,262
447 SOLID WASTE 4000	1,291	0.1381	-153		-153	10	-143
468 AIRPORT 4001	8,284	0.8859	-980		-980	62	-918
493 TRANSIT AGN 4002	28,530	3.0512	-3,377		-3,377	215	-3,162
8051 ABUSE CRIME 2796	77	0.0082	-9		-9	1	-8
878 IHSS PUB AU 7526	140	0.0150	-17		-17	1	-16
OUTSIDE AGENCIES	3,212	0.3435	-380		-380	24	-356
SubTotal	935,044	100.0000	-110,662		-110,662	6,340	-104,322
Total	935,044	100.0000	-110,662		-110,662	6,340	-104,322

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	(384)	(384)
1022 TREASURER	(609)	(609)
1026 REV/RECOVER	(66)	(66)
1031 CNTY CNSL	(5,941)	(5,941)
1040 PERSONNEL	(73)	(73)
1073 MAINTENANCE	(3,891)	(3,891)
1074 CUSTODIAN	(231)	(231)
1108 IT	(74)	(74)
201 CNTRL SERV	(225)	(225)
1011 BRD OF SUPV	(1,615)	(1,615)
1023 ASSESSOR	(676)	(676)
1051 ELECTIONS	(448)	(448)
1106 SURVEYOR	(60)	(60)
2008 DA SRVP/GRT	(35)	(35)
20131 JUD DIST	(789)	(789)
20132 SUP CRT	(342)	(342)
20133 CRT FAC	(28)	(28)
2016 DIST ATTN	(4,102)	(4,102)
20161 DA WEL/INV	(392)	(392)
20162 DA IND/GAM	(78)	(78)
2017 CHILD SUPP	(755)	(755)
2019 PUBL DEFEND	(110)	(110)
2020 COMMUNICTNS	(180)	(180)
2021 SHERIFF	(17,132)	(17,132)
20211 SO BAILIFF	(35)	(35)
20212 SO IND/GAM	(192)	(192)
2031 JAIL	(1,679)	(1,679)
2035 PROBATION	(2,237)	(2,237)
20351 PROB IND/GM	(25)	(25)
2036 VICTIM WITN	(59)	(59)
2059 AG ADM SERV	(141)	(141)
2060 AG COMM	(1,569)	(1,569)
2070 CLERK.RECOR	(389)	(389)
2071 CORONER	(51)	(51)
2076 PLANN/BLDG	(2,372)	(2,372)
2077 ANIMAL CTRL	(172)	(172)

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

Receiving Department	Total	INSURANCE ADMIN
2081 OES	(54)	(54)
2083 PUBLIC ADMN	(9)	(9)
4010 BH ADMIN SV	(159)	(159)
4011 SUBST ABUSE	(4,957)	(4,957)
4012 HEALTH	(670)	(670)
4013 MNTH HLTH	(2,175)	(2,175)
4015 AIR POLLUT	(223)	(223)
4019 ENVIR HLTH	(1,808)	(1,808)
4023 AMBULANCE	(202)	(202)
5010 DHHS ADMIN	(252)	(252)
5011 WELFARE	(7,000)	(7,000)
5033 SR NUTRITON	(561)	(561)
5051 VET SERV	(282)	(282)
5061 SR CITIZENS	(49)	(49)
6012 SUPT OF SCH	(127)	(127)
6021 LIBRARY	(1,557)	(1,557)
6022 ADULT LIT	(15)	(15)
6023 FAMILY LIT	(103)	(103)
6031 AG EXTENS	(980)	(980)
7032 COL VET	(116)	(116)
7033 MAX VET	(261)	(261)
7035 WMS VET	(84)	(84)
110 PUBLIC WORKS	(28,531)	(28,531)
151 FISH/GAME	(125)	(125)
156 MIGRANT HSE	(2,262)	(2,262)
447 SOLID WASTE 4000	(143)	(143)
468 AIRPORT 4001	(918)	(918)
493 TRANSIT AGN 4002	(3,162)	(3,162)
8051 ABUSE CRIME 2796	(8)	(8)
878 IHSS PUB AU 7526	(16)	(16)
OUTSIDE AGENCIES	(356)	(356)

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

Receiving Department	Total	INSURANCE ADMIN
Direct Billed	0	0
Total	<u>(104,322)</u>	<u>(104,322)</u>

COLUSA COUNTY
Schedule 11.1 Narrative Description of 2009-2010 Costs to be Allocated
For Department INFORMATION TECHNOLOGY

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

GENERAL INFORMATION TECHNOLOGY ADMINISTRATION

The General Information Technology Administration function includes the administrative costs related to the general operation of the department, maintaining the telephone and e-mail systems, and research and development of new technology for the County's advancement. The Information Technology Department staff provides service to over 300 users, 15 networks, 20 servers, various critical applications, and 5 database servers. In addition, time is spent on planning/testing disaster recovery procedures for the critical applications that allow the county to operate on a daily basis. Due to the change in the scope of services for this department, the allocation basis was changed for the 2011-2012 cost plan from actual number of claims processed to the actual number of personal computers per department, with the exception of the Welfare and Public Works departments who have an IT Tech on staff. Therefore, the costs related to this function were allocated based on the actual number of personal computers per department which will receive IT services during the 2009-2010 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 2009-2010 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 2009-2010.

SPECIAL PROJECTS

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

GENERAL GOVERNMENT

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

COST ADJUSTMENTS

REVENUE:

The revenue recorded in the Information Technology Department's revenue accounts for the 2009-2010 fiscal year which offset expenses as a cost adjustment was as follows:

<u>Amount</u>	<u>Revenue Acct.</u>	<u>Description</u>	<u>Function</u>
\$2,590	1108-466105	Property Tax Administration Fee	General Government

DIRECT BILLED

There were no direct billings for the 2009-2010 fiscal year.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	332,626			332,626
FIXED ASSETS	(44,393)			
Total Deductions:	(44,393)			(44,393)
BUILDING USE	1,069		1,069	
EQUIPMENT USE	4,241		4,241	
1021 AUDITOR	1,945	299	2,244	
1022 TREASURER	1,088	104	1,192	
1031 CNTY CNSL	1,639	80	1,719	
1040 PERSONNEL	2,118	137	2,255	
1073 MAINTENANCE	7,085	246	7,331	
1074 CUSTODIAN	5,695	270	5,965	
1101 INSURANCE	(79)	5	(74)	
1108 IT		831	831	
201 CNTRL SERV		5,325	5,325	
Total Allocated Additions:	24,801	7,297	32,098	32,098
#466105 PROP TX ADM	(2,590)			
#59390 REIMB PROJ	0			
Total Departmental Cost Adjustments:	(2,590)			(2,590)
Total To Be Allocated:	310,444	7,297		317,741

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	174,922	0	106,727	4,368	4,383
FRINGE BENEFITS	98,868	6,086	55,496	2,224	2,232
Other Expense & Cost					
3060 COMMUNICATIONS	1,566	1,479	0	0	0
3061 COMM CELL PHONE	720	680	0	0	0
3100 INSURANCE	666	629	0	0	0
3120 MAINT-EQUIPMENT	854	854	0	0	0
3121 MAINT-SOFTWARE	631	631	0	0	0
3150 MEMBERSHIPS	350	350	0	0	0
3163 Finance Charges	5	5	0	0	0
3170 OFFICE EXPENSE	716	678	0	0	0
3171 POSTAGE	1	1	0	0	0
3180 PROF SPEC SERV	1,609	1,520	0	0	0
3190 PUBL NOTICE	0	0	0	0	0
3220 SMALL TOOLS	144	136	0	0	0
3230 SPECIAL DEPT EXP	134	127	0	0	0
3231 SOFTWARE	222	222	0	0	0
3250 TRANS/TRAVEL	825	825	0	0	0
3251 EDUC & TRAINING	6,000	0	6,000	0	0
*FIXED ASSETS	44,393	44,393	0	0	0
Departmental Totals					
Total Expenditures	332,626	58,616	168,223	6,592	6,615
Deductions					
Total Deductions	(44,393)	(44,393)	0	0	0
Cost Adjustments					
#466105 PROP TX ADM	(2,590)	0	0	0	0
#59390 REIMB PROJ	0	0	0	0	0
Functional Cost	285,643	14,223	168,223	6,592	6,615
Allocation Step 1					
Inbound- All Others	24,801	0	15,133	619	621
Reallocate Admin Costs		(14,223)	8,679	355	356
Unallocated Costs	(14,598)	0	0	0	0
1st Allocation	295,846	0	192,035	7,566	7,592



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

	Total	General & Admin	GENERAL IT ADMIN	IT ACCOUNTING SYSTEM	IT PAYROLL SYSTEM
Allocation Step 2					
Inbound- All Others	7,297	0	4,452	182	183
Unallocated Costs	(406)	0	0	0	0
2nd Allocation	6,891	0	4,452	182	183
Total For 1011080 1108 IT					
Total Allocated	302,737	0	196,487	7,748	7,775



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

	IT SPECIAL PROJECTS	GENERAL GOVT
Wages & Benefits		
SALARIES & WAGES	49,715	9,729
FRINGE BENEFITS	27,847	4,983
Other Expense & Cost		
3060 COMMUNICATIONS	0	87
3061 COMM CELL PHONE	0	40
3100 INSURANCE	0	37
3120 MAINT-EQUIPMENT	0	0
3121 MAINT-SOFTWARE	0	0
3150 MEMBERSHIPS	0	0
3163 Finance Charges	0	0
3170 OFFICE EXPENSE	0	38
3171 POSTAGE	0	0
3180 PROF SPEC SERV	0	89
3190 PUBL NOTICE	0	0
3220 SMALL TOOLS	0	8
3230 SPECIAL DEPT EXP	0	7
3231 SOFTWARE	0	0
3250 TRANS/TRAVEL	0	0
3251 EDUC & TRAINING	0	0
*FIXED ASSETS	0	0
Departmental Totals		
Total Expenditures	77,562	15,018
Deductions		
Total Deductions	0	0
Cost Adjustments		
#466105 PROP TX ADM	0	(2,590)
#59390 REIMB PROJ	0	0
Functional Cost	77,562	12,428
Allocation Step 1		
Inbound- All Others	7,049	1,379
Reallocate Admin Costs	4,042	791
Unallocated Costs	0	(14,598)
1st Allocation	88,653	0

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

	IT SPECIAL PROJECTS	GENERAL GOVT
Allocation Step 2		
Inbound- All Others	2,074	406
Unallocated Costs	0	(406)
2nd Allocation	2,074	0
Total For 1011080 1108 IT		
Total Allocated	90,727	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	3,027	17.2653	33,156		33,156		33,156
1022 TREASURER	239	1.3632	2,618		2,618		2,618
1026 REV/RECOVER	120	0.6845	1,314		1,314		1,314
1031 CNTY CNSL	206	1.1750	2,256		2,256		2,256
1040 PERSONNEL	105	0.5989	1,150		1,150		1,150
1073 MAINTENANCE	482	2.7493	5,280		5,280		5,280
1074 CUSTODIAN	363	2.0705	3,976		3,976		3,976
1101 INSURANCE	145	0.8271	1,588		1,588		1,588
1108 IT	69	0.3936	756		756		756
201 CNTRL SERV	377	2.1504	4,129		4,129	131	4,260
1011 BRD OF SUPV	184	1.0495	2,015		2,015	64	2,079
1023 ASSESSOR	259	1.4773	2,837		2,837	90	2,927
1051 ELECTIONS	314	1.7910	3,439		3,439	109	3,548
1092 ADVERTISING	14	0.0799	153		153	5	158
1103 EE_BENEFITS	29	0.1654	318		318	10	328
1107 REFUNDS	52	0.2966	570		570	18	588
2008 DA SRVP/GRT	105	0.5989	1,150		1,150	37	1,187
20131 JUD DIST	48	0.2738	526		526	17	543
2014 GRAND JURY	209	1.1921	2,289		2,289	73	2,362
2016 DIST ATTN	334	1.9051	3,658		3,658	116	3,774
20161 DA WEL/INV	96	0.5476	1,052		1,052	33	1,085
20162 DA IND/GAM	40	0.2282	438		438	14	452
2017 CHILD SUPP	240	1.3689	2,629		2,629	84	2,713
2018 LAW LIBRARY	11	0.0627	120		120	4	124
2019 PUBL DEFEND	109	0.6217	1,194		1,194	38	1,232
2020 COMMUNICTNS	146	0.8328	1,599		1,599	51	1,650
2021 SHERIFF	1,201	6.8503	13,155		13,155	419	13,574
20211 SO BAILIFF	29	0.1654	318		318	10	328

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
20212 SO IND/GAM	29	0.1654	318		318	10	328
2031 JAIL	670	3.8216	7,339		7,339	233	7,572
2033 FOUTS SPRNG	49	0.2795	537		537	17	554
2035 PROBATION	560	3.1942	6,134		6,134	195	6,329
2036 VICTIM WITN	369	2.1047	4,042		4,042	129	4,171
2050 FLD WTR CON	24	0.1369	263		263	8	271
2059 AG ADM SERV	227	1.2948	2,486		2,486	79	2,565
2060 AG COMM	322	1.8366	3,527		3,527	112	3,639
2070 CLERK.RECOR	210	1.1978	2,300		2,300	73	2,373
2071 CORONER	199	1.1351	2,180		2,180	69	2,249
2076 PLANN/BLDG	152	0.8670	1,665		1,665	53	1,718
2077 ANIMAL CTRL	270	1.5400	2,957		2,957	94	3,051
2080 TRAPPER	6	0.0342	66		66	2	68
2081 OES	117	0.6674	1,282		1,282	41	1,323
20811 HOME SECUR	60	0.3422	657		657	21	678
2083 PUBLIC ADMN	39	0.2225	427		427	14	441
4010 BH ADMIN SV	139	0.7928	1,523		1,523	48	1,571
4011 SUBST ABUSE	371	2.1161	4,064		4,064	129	4,193
4013 MNTH HLTH	2,728	15.5601	29,881		29,881	954	30,835
40131 MH SERV FND 2936	512	2.9204	5,608		5,608	178	5,786
40132 MHSA EDUC & TRAIN 2939	57	0.3251	624		624	20	644
4015 AIR POLLUT	156	0.8898	1,709		1,709	54	1,763
4023 AMBULANCE	107	0.6103	1,172		1,172	37	1,209
5032 INDG BURIAL	14	0.0799	153		153	5	158
5041 JUV CRT WRD	44	0.2510	482		482	15	497
5051 VET SERV	50	0.2852	548		548	17	565
5061 SR CITIZENS	31	0.1768	340		340	11	351
6021 LIBRARY	541	3.0858	5,926		5,926	189	6,115

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
6022 ADULT LIT	23	0.1312	252		252	8	260
6023 FAMILY LIT	46	0.2624	504		504	16	520
6031 AG EXTENS	142	0.8099	1,555		1,555	49	1,604
156 MIGRANT HSE	508	2.8976	5,564		5,564	177	5,741
496 HISTOR RCRD 2616	3	0.0171	33		33	1	34
8051 ABUSE CRIME 2796	204	1.1636	2,234		2,234	71	2,305
SubTotal	17,532	100.0000	192,035		192,035	4,452	196,487
Total	17,532	100.0000	192,035		192,035	4,452	196,487

Allocation Basis: ACTUAL NUMBER OF CLAIMS PROCESSED PER DEPARTMENT SERVICED BY IT

Allocation Source: PHYSICAL CLAIM COUNT USING VENDOR HISTORY BY DEPT

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

Activity - IT ACCOUNTING SYSTEM MAIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	3,027	10.0478	760		760		760
1022 TREASURER	239	0.7933	60		60		60
1026 REV/RECOVER	120	0.3983	30		30		30
1031 CNTY CNSL	206	0.6838	52		52		52
1040 PERSONNEL	105	0.3485	26		26		26
1073 MAINTENANCE	482	1.5999	121		121		121
1074 CUSTODIAN	363	1.2049	91		91		91
1101 INSURANCE	145	0.4813	36		36		36
1108 IT	69	0.2290	17		17		17
201 CNTRL SERV	377	1.2514	95		95	3	98
1011 BRD OF SUPV	184	0.6108	46		46	1	47
1023 ASSESSOR	259	0.8597	65		65	2	67
1051 ELECTIONS	314	1.0423	79		79	2	81
1092 ADVERTISING	14	0.0465	4		4		4
1103 EE_BENEFITS	29	0.0963	7		7		7
1106 SURVERYOR	13	0.0432	3		3		3
1107 REFUNDS	52	0.1726	13		13		13
2008 DA SRVP/GRT	105	0.3485	26		26	1	27
20131 JUD DIST	48	0.1593	12		12		12
2014 GRAND JURY	209	0.6938	52		52	1	53
2016 DIST ATTN	334	1.1087	84		84	2	86
20161 DA WEL/INV	96	0.3187	24		24	1	25
20162 DA IND/GAM	40	0.1328	10		10		10
2017 CHILD SUPP	240	0.7967	60		60	2	62
2018 LAW LIBRARY	11	0.0365	3		3		3
2019 PUBL DEFEND	109	0.3618	27		27	1	28
2020 COMMUNICTNS	146	0.4846	37		37	1	38
2021 SHERIFF	1,201	3.9866	302		302	9	311



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

Activity - IT ACCOUNTING SYSTEM MAIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
20211 SO BAILIFF	29	0.0963	7		7		7
20212 SO IND/GAM	29	0.0963	7		7		7
2031 JAIL	670	2.2240	168		168	5	173
2033 FOUTS SPRNG	49	0.1627	12		12		12
2035 PROBATION	560	1.8589	141		141	4	145
2036 VICTIM WITN	369	1.2249	93		93	3	96
2050 FLD WTR CON	24	0.0797	6		6		6
2059 AG ADM SERV	227	0.7535	57		57	2	59
2060 AG COMM	322	1.0688	81		81	2	83
2070 CLERK.RECOR	210	0.6971	53		53	2	55
2071 CORONER	199	0.6606	50		50	1	51
2076 PLANN/BLDG	152	0.5045	38		38	1	39
2077 ANIMAL CTRL	270	0.8962	68		68	2	70
2080 TRAPPER	6	0.0199	2		2		2
2081 OES	117	0.3884	29		29	1	30
20811 HOME SECUR	60	0.1992	15		15		15
2083 PUBLIC ADMN	39	0.1295	10		10		10
4010 BH ADMIN SV	139	0.4614	35		35	1	36
4011 SUBST ABUSE	371	1.2315	93		93	3	96
4012 HEALTH	685	2.2738	172		172	5	177
4013 MNTH HLTH	2,728	9.0553	685		685	20	705
40131 MH SERV FND 2936	512	1.6995	129		129	4	133
40132 MHSA EDUC & TRAIN 2939	57	0.1892	14		14		14
4015 AIR POLLUT	156	0.5178	39		39	1	40
4019 ENVIR HLTH	313	1.0390	79		79	2	81
4023 AMBULANCE	107	0.3552	27		27	1	28
5010 DHHS ADMIN	349	1.1585	88		88	3	91
5011 WELFARE	1,888	6.2670	474		474	14	488

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
5032 INDG BURIAL	14	0.0465	4		4		4
5033 SR NUTRITON	84	0.2788	21		21	1	22
5041 JUV CRT WRD	44	0.1461	11		11		11
5051 VET SERV	50	0.1660	13		13		13
5061 SR CITIZENS	31	0.1029	8		8		8
6021 LIBRARY	541	1.7958	136		136	4	140
6022 ADULT LIT	23	0.0763	6		6		6
6023 FAMILY LIT	46	0.1527	12		12		12
6031 AG EXTENS	142	0.4714	36		36	1	37
7032 COL VET	27	0.0896	7		7		7
7033 MAX VET	42	0.1394	11		11		11
7034 PRIN VET	11	0.0365	3		3		3
7035 WMS VET	39	0.1295	10		10		10
110 PUBLIC WORKS	2,422	8.0396	608		608	17	625
121 BLDG FUND	20	0.0664	5		5		5
151 FISH/GAME	63	0.2091	16		16		16
154 PARK REC	16	0.0531	4		4		4
156 MIGRANT HSE	508	1.6863	128		128	4	132
447 SOLID WASTE 4000	106	0.3519	27		27	1	28
465 LOCAL TRNSP 4020	5	0.0166	1		1		1
468 AIRPORT 4001	276	0.9162	69		69	2	71
491 LOC TRAN PL 4022	4	0.0133	1		1		1
493 TRANSIT AGN 4002	524	1.7394	132		132	4	136
496 HISTOR RCRD 2616	3	0.0100	1		1		1
8051 ABUSE CRIME 2796	204	0.6772	51		51	1	52
848 LAFCO 4060	114	0.3784	29		29	1	30
878 IHSS PUB AU 7526	127	0.4216	32		32	1	33
OUTSIDE AGENCIES	5,466	18.1431	1,370		1,370	42	1,412



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	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	30,126	100.0000	7,566		7,566	182	7,748
Total	30,126	100.0000	7,566		7,566	182	7,748

Allocation Basis: ACTUAL NUMBER OF CLAIMS PROCESSED PER DEPARTMENT

Allocation Source: PHYSICAL CLAIM COUNT USING VENDOR HISTORY BY DEPT

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

Activity - IT PAYROLL SYSTEM MAINT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	101,000	2.5183	191		191		191
1022 TREASURER	44,629	1.1128	84		84		84
1026 REV/RECOVER	10,000	0.2493	19		19		19
1031 CNTY CNSL	30,000	0.7480	57		57		57
1040 PERSONNEL	30,000	0.7480	57		57		57
1073 MAINTENANCE	31,065	0.7746	59		59		59
1074 CUSTODIAN	20,353	0.5075	39		39		39
1101 INSURANCE	18,500	0.4613	35		35		35
1108 IT	30,500	0.7605	58		58		58
201 CNTRL SERV	20,000	0.4987	38		38	1	39
1011 BRD OF SUPV	50,000	1.2467	95		95	2	97
1023 ASSESSOR	120,000	2.9920	227		227	6	233
1051 ELECTIONS	25,000	0.6233	47		47	1	48
2008 DA SRVP/GRT	7,200	0.1795	14		14		14
2016 DIST ATTN	62,800	1.5658	119		119	3	122
20161 DA WEL/INV	6,000	0.1496	11		11		11
20162 DA IND/GAM	4,000	0.0997	8		8		8
2017 CHILD SUPP	70,000	1.7453	133		133	3	136
2020 COMMUNICTNS	64,000	1.5957	121		121	3	124
2021 SHERIFF	333,650	8.3191	632		632	17	649
20211 SO BAILIFF	30,000	0.7480	57		57	1	58
20212 SO IND/GAM	30,000	0.7480	57		57	1	58
2031 JAIL	205,859	5.1328	390		390	10	400
2035 PROBATION	165,370	4.1233	313		313	8	321
20351 PROB IND/GM	14,500	0.3615	27		27	1	28
2036 VICTIM WITN	10,000	0.2493	19		19		19
2059 AG ADM SERV	47,394	1.1817	90		90	2	92
2060 AG COMM	67,000	1.6705	127		127	3	130

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
2070 CLERK.RECOR	55,000	1.3713	104		104	3	107
2071 CORONER	10,471	0.2611	20		20	1	21
2076 PLANN/BLDG	58,368	1.4553	110		110	3	113
2077 ANIMAL CTRL	20,000	0.4987	38		38	1	39
2081 OES	11,150	0.2780	21		21	1	22
2083 PUBLIC ADMN	704	0.0176	1		1		1
4010 BH ADMIN SV	60,000	1.4960	114		114	3	117
4011 SUBST ABUSE	60,000	1.4960	114		114	3	117
4012 HEALTH	135,000	3.3660	256		256	7	263
4013 MNTH HLTH	390,000	9.7242	734		734	25	759
4015 AIR POLLUT	23,000	0.5735	44		44	1	45
4019 ENVIR HLTH	50,000	1.2467	95		95	2	97
5010 DHHS ADMIN	110,000	2.7427	208		208	5	213
5011 WELFARE	385,333	9.6077	729		729	19	748
5033 SR NUTRITON	10,000	0.2493	19		19		19
5051 VET SERV	10,000	0.2493	19		19		19
6021 LIBRARY	60,000	1.4960	114		114	3	117
6031 AG EXTENS	30,000	0.7480	57		57	1	58
110 PUBLIC WORKS	360,000	8.9761	681		681	18	699
156 MIGRANT HSE	32,606	0.8130	62		62	2	64
447 SOLID WASTE 4000	10,000	0.2493	19		19		19
493 TRANSIT AGN 4002	100,000	2.4934	189		189	5	194
878 IHSS PUB AU 7526	10,000	0.2493	19		19		19
OUTSIDE AGENCIES	370,214	9.2307	701		701	18	719
SubTotal	4,010,666	100.0000	7,592		7,592	183	7,775
Total	4,010,666	100.0000	7,592		7,592	183	7,775

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

Allocation Basis: NUMBER OF EMPLOYEE POSITIONS PER DEPT TIMES 10000

Allocation Source: EMPLOYEE POSITION ALLOCATION SCHEDULE

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

Activity - IT SPECIAL PROJECTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	1,694	2.5579	2,268		2,268		2,268
1022 TREASURER	487	0.7354	652		652		652
1026 REV/RECOVER	358	0.5406	479		479		479
1031 CNTY CNSL	157	0.2371	210		210		210
1040 PERSONNEL	275	0.4153	368		368		368
1073 MAINTENANCE	1,472	2.2227	1,971		1,971		1,971
201 CNTRL SERV	339	0.5119	454		454	11	465
1011 BRD OF SUPV	917	1.3847	1,228		1,228	31	1,259
1051 ELECTIONS	1,073	1.6202	1,436		1,436	36	1,472
2016 DIST ATTN	6,539	9.8739	8,754		8,754	220	8,974
2017 CHILD SUPP	3,365	5.0812	4,505		4,505	113	4,618
2021 SHERIFF	2,102	3.1740	2,814		2,814	71	2,885
2035 PROBATION	3,580	5.4058	4,792		4,792	120	4,912
2036 VICTIM WITN	19	0.0287	25		25	1	26
2059 AG ADM SERV	6,643	10.0310	8,893		8,893	223	9,116
2070 CLERK.RECOR	2,816	4.2522	3,770		3,770	95	3,865
2076 PLANN/BLDG	1,138	1.7184	1,523		1,523	38	1,561
4011 SUBST ABUSE	167	0.2522	224		224	6	230
4012 HEALTH	576	0.8698	771		771	19	790
4013 MNTH HLTH	22,992	34.7178	30,776		30,776	771	31,547
5010 DHHS ADMIN	40	0.0604	54		54	1	55
5011 WELFARE	4,163	6.2861	5,573		5,573	140	5,713
5051 VET SERV	40	0.0604	54		54	1	55
6021 LIBRARY	5,273	7.9623	7,059		7,059	177	7,236
SubTotal	66,225	100.0000	88,653		88,653	2,074	90,727
Total	66,225	100.0000	88,653		88,653	2,074	90,727

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

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

Allocation Source: INFORMATION TECHNOLOGY EMPLOYEE TIME RECORDS



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

Receiving Department	Total	GENERAL IT ADMIN	IT ACCOUNTING	IT PAYROLL SYSTEM	IT SPECIAL PROJECTS
1021 AUDITOR	36,375	33,156	760	191	2,268
1022 TREASURER	3,414	2,618	60	84	652
1026 REV/RECOVER	1,842	1,314	30	19	479
1031 CNTY CNSL	2,575	2,256	52	57	210
1040 PERSONNEL	1,601	1,150	26	57	368
1073 MAINTENANCE	7,431	5,280	121	59	1,971
1074 CUSTODIAN	4,106	3,976	91	39	0
1101 INSURANCE	1,659	1,588	36	35	0
1108 IT	831	756	17	58	0
201 CNTRL SERV	4,862	4,260	98	39	465
1011 BRD OF SUPV	3,482	2,079	47	97	1,259
1023 ASSESSOR	3,227	2,927	67	233	0
1051 ELECTIONS	5,149	3,548	81	48	1,472
1092 ADVERTISING	162	158	4	0	0
1103 EE_BENEFITS	335	328	7	0	0
1106 SURVERYOR	3	0	3	0	0
1107 REFUNDS	601	588	13	0	0
2008 DA SRVP/GRT	1,228	1,187	27	14	0
20131 JUD DIST	555	543	12	0	0
2014 GRAND JURY	2,415	2,362	53	0	0
2016 DIST ATTN	12,956	3,774	86	122	8,974
20161 DA WEL/INV	1,121	1,085	25	11	0
20162 DA IND/GAM	470	452	10	8	0
2017 CHILD SUPP	7,529	2,713	62	136	4,618
2018 LAW LIBRARY	127	124	3	0	0
2019 PUBL DEFEND	1,260	1,232	28	0	0
2020 COMMUNICTNS	1,812	1,650	38	124	0
2021 SHERIFF	17,419	13,574	311	649	2,885
20211 SO BAILIFF	393	328	7	58	0
20212 SO IND/GAM	393	328	7	58	0
2031 JAIL	8,145	7,572	173	400	0
2033 FOUTS SPRNG	566	554	12	0	0
2035 PROBATION	11,707	6,329	145	321	4,912
20351 PROB IND/GM	28	0	0	28	0
2036 VICTIM WITN	4,312	4,171	96	19	26
2050 FLD WTR CON	277	271	6	0	0

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

Receiving Department	Total	GENERAL IT ADMIN	IT ACCOUNTING	IT PAYROLL SYSTEM	IT SPECIAL PROJECTS
2059 AG ADM SERV	11,832	2,565	59	92	9,116
2060 AG COMM	3,852	3,639	83	130	0
2070 CLERK.RECOR	6,400	2,373	55	107	3,865
2071 CORONER	2,321	2,249	51	21	0
2076 PLANN/BLDG	3,431	1,718	39	113	1,561
2077 ANIMAL CTRL	3,160	3,051	70	39	0
2080 TRAPPER	70	68	2	0	0
2081 OES	1,375	1,323	30	22	0
20811 HOME SECUR	693	678	15	0	0
2083 PUBLIC ADMN	452	441	10	1	0
4010 BH ADMIN SV	1,724	1,571	36	117	0
4011 SUBST ABUSE	4,636	4,193	96	117	230
4012 HEALTH	1,230	0	177	263	790
4013 MNTH HLTH	63,846	30,835	705	759	31,547
40131 MH SERV FND 2936	5,919	5,786	133	0	0
40132 MHSA EDUC & TRAIN	658	644	14	0	0
4015 AIR POLLUT	1,848	1,763	40	45	0
4019 ENVIR HLTH	178	0	81	97	0
4023 AMBULANCE	1,237	1,209	28	0	0
5010 DHHS ADMIN	359	0	91	213	55
5011 WELFARE	6,949	0	488	748	5,713
5032 INDG BURIAL	162	158	4	0	0
5033 SR NUTRITON	41	0	22	19	0
5041 JUV CRT WRD	508	497	11	0	0
5051 VET SERV	652	565	13	19	55
5061 SR CITIZENS	359	351	8	0	0
6021 LIBRARY	13,608	6,115	140	117	7,236
6022 ADULT LIT	266	260	6	0	0
6023 FAMILY LIT	532	520	12	0	0
6031 AG EXTENS	1,699	1,604	37	58	0
7032 COL VET	7	0	7	0	0
7033 MAX VET	11	0	11	0	0
7034 PRIN VET	3	0	3	0	0
7035 WMS VET	10	0	10	0	0
110 PUBLIC WORKS	1,324	0	625	699	0
121 BLDG FUND	5	0	5	0	0
151 FISH/GAME	16	0	16	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
154 PARK REC	4	0	4	0	0
156 MIGRANT HSE	5,937	5,741	132	64	0
447 SOLID WASTE 4000	47	0	28	19	0
465 LOCAL TRNSP 4020	1	0	1	0	0
468 AIRPORT 4001	71	0	71	0	0
491 LOC TRAN PL 4022	1	0	1	0	0
493 TRANSIT AGN 4002	330	0	136	194	0
496 HISTOR RCRD 2616	35	34	1	0	0
8051 ABUSE CRIME 2796	2,357	2,305	52	0	0
848 LAFCO 4060	30	0	30	0	0
878 IHSS PUB AU 7526	52	0	33	19	0
OUTSIDE AGENCIES	2,131	0	1,412	719	0
Direct Billed	0	0	0	0	0
Total	302,737	196,487	7,748	7,775	90,727

COLUSA COUNTY
Schedule 12.1 Narrative Description of 2009-2010 Costs to be Allocated
For Department CENTRAL SERVICES

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

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

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

SERVICES AND SUPPLIES

The Central Services Department maintained an inventory of office supplies, which were sold to the County departments. The cost of equipment purchased and office supplies were charged to County departments on a monthly basis. The costs related to this function were for the cost of time spent in charging the departments for the purchase of services and supplies. The allocation of costs related to this function was based on the number of journal entries written to charge the departments during the 2009-2010 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 2009-2010 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 2009-2010 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 2009-2010 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 2009-2010 fiscal year.

COST ADJUSTMENTS

The Cost Adjustments were for expenditure offsets consisting of both revenue and expenditure reimbursements listed below for the 2009-2010 fiscal year:

<u>Amount</u>	<u>Revenue/Exp Acct</u>	<u>Description</u>	<u>Function</u>
\$955	#468780 C/S Reimb	Reimb from Outside Agencies	Services & Supplies
\$235	#479100 Sale of Fixed A	Sale of Fixed Assets	Gen/Admin
\$524	#479360 Misc Rev	Fiscal Agent Acct Adjustment	Gen/Admin
\$1,714	Total Rev Offset		
\$310,146	#593901-4 Dept Purch	Total Reimbursed Proj Charges	Department Purchases
\$311,860	Total Cost Adjustments		

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	442,597			442,597
DEPRECIATION EXP	(719)			
FIXED ASSETS	0			
Total Deductions:	(719)			(719)
BUILDING USE	4,710		4,710	
EQUIPMENT USE	2,423		2,423	
1021 AUDITOR	3,114	479	3,593	
1022 TREASURER	2,695	258	2,953	
1031 CNTY CNSL	553	28	581	
1040 PERSONNEL	1,389	90	1,479	
1073 MAINTENANCE	4,425	169	4,594	
1074 CUSTODIAN	8,471	420	8,891	
1101 INSURANCE	(240)	15	(225)	
1108 IT	4,716	146	4,862	
201 CNTRL SERV		3,627	3,627	
Total Allocated Additions:	32,256	5,232	37,488	37,488
#468780 C/S REIMB	(955)			
#479100 SALE OF FA	(235)			
#479360 MISC REV	(524)			
#593901-4 DEPT PURCH	(310,146)			
Total Departmental Cost Adjustments:	(311,860)			(311,860)
Total To Be Allocated:	162,274	5,232		167,506

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

	Total	General & Admin	SERVICE & SUPPLIES	COPIER	POSTAGE
Wages & Benefits					
SALARIES & WAGES	66,864	30,902	13,610	5,130	318
FRINGE BENEFITS	47,183	21,807	9,604	3,620	224
Other Expense & Cost					
3060 COMMUNICATIONS	1,139	1,139	0	0	0
3090 HOUSEHOLD	12	12	0	0	0
3100 INSURANCE	2,031	2,031	0	0	0
3120 MAINT-EQUIP	1,591	0	0	0	0
3121 MAINT-SOFTWARE	39	0	0	0	0
3150 MEMBERSHIPS	37	0	0	0	0
3163 FINCHRG/LATE FEE	852	0	0	0	0
3170 OFFICE EXPENSE	2,018	585	0	0	0
31701 SERVICE/SUPPLY	239,181	0	0	0	0
3171 POSTAGE	685	100	0	0	0
31711 POSTAGE--OTHER DE	49,164	0	0	0	0
3180 PROF/SERV	735	735	0	0	0
3200 RENTS/LEASE	19,743	0	0	5,840	5,112
3230 SPECIAL EXP	4,596	0	0	0	0
3231 SOFTWARE	0	0	0	0	0
3251 ED & TRAIN	0	0	0	0	0
3253 FUEL	544	544	0	0	0
32532 FUEL--OTHER DEPT	5,356	0	0	0	0
53260 UTILITIES	108	108	0	0	0
*DEPRECIATION EXP	719	719	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	442,597	58,682	23,214	14,590	5,654
Deductions					
Total Deductions	(719)	(719)	0	0	0
Cost Adjustments					
#468780 C/S REIMB	(955)	0	0	0	0
#479100 SALE OF FA	(235)	(235)	0	0	0
#479360 MISC REV	(524)	0	0	0	0
#593901-4 DEPT PURCH	(310,146)	0	0	0	0

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

	Total	General & Admin	SERVICE & SUPPLIES	COPIER	POSTAGE
Functional Cost	130,018	57,728	23,214	14,590	5,654
Allocation Step 1					

Inbound- All Others	32,256	14,907	6,566	2,475	153
Reallocate Admin Costs		(72,635)	27,489	10,361	642
1st Allocation	162,274	0	57,269	27,426	6,449
Allocation Step 2					

Inbound- All Others	5,232	2,418	1,065	401	25
Reallocate Admin Costs		(2,418)	915	345	21
2nd Allocation	5,232	0	1,980	746	46
Total For 1201000 201 CNTRL SERV					

Total Allocated	167,506	0	59,249	28,172	6,495



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

	DEPTS PURCHASES	SPECIAL PURCHASES
Wages & Benefits		
SALARIES & WAGES	0	16,904
FRINGE BENEFITS	0	11,928
Other Expense & Cost		
3060 COMMUNICATIONS	0	0
3090 HOUSEHOLD	0	0
3100 INSURANCE	0	0
3120 MAINT-EQUIP	1,591	0
3121 MAINT-SOFTWARE	39	0
3150 MEMBERSHIPS	37	0
3163 FINCHRG/LATE FEE	852	0
3170 OFFICE EXPENSE	1,433	0
31701 SERVICE/SUPPLY	239,181	0
3171 POSTAGE	585	0
31711 POSTAGE--OTHER DE	49,164	0
3180 PROF/SERV	0	0
3200 RENTS/LEASE	8,791	0
3230 SPECIAL EXP	4,596	0
3231 SOFTWARE	0	0
3251 ED & TRAIN	0	0
3253 FUEL	0	0
32532 FUEL--OTHER DEPT	5,356	0
53260 UTILITIES	0	0
*DEPRECIATION EXP	0	0
*FIXED ASSETS	0	0
Departmental Totals		
Total Expenditures	311,625	28,832
Deductions		
Total Deductions	0	0
Cost Adjustments		
#468780 C/S REIMB	(955)	0
#479100 SALE OF FA	0	0
#479360 MISC REV	(524)	0
#593901-4 DEPT PURCH	(310,146)	0



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

	DEPTS PURCHASES	SPECIAL PURCHASES
Functional Cost	0	28,832
Allocation Step 1		

Inbound- All Others	0	8,155
Reallocate Admin Costs	0	34,143
1st Allocation	0	71,130
Allocation Step 2		

Inbound- All Others	0	1,323
Reallocate Admin Costs	0	1,137
2nd Allocation	0	2,460
Total For 1201000 201 CNTRL SERV		

Total Allocated	0	73,590

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

Activity - SERVICE & SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	47	2.7844	1,595		1,595		1,595
1022 TREASURER	31	1.8365	1,052		1,052		1,052
1026 REV/RECOVER	21	1.2441	712		712		712
1031 CNTY CNSL	26	1.5403	882		882		882
1040 PERSONNEL	41	2.4289	1,391		1,391		1,391
1073 MAINTENANCE	4	0.2370	136		136		136
1074 CUSTODIAN	1	0.0592	34		34		34
1101 INSURANCE	14	0.8294	475		475		475
1108 IT	73	4.3246	2,477		2,477		2,477
201 CNTRL SERV	65	3.8507	2,205		2,205		2,205
1011 BRD OF SUPV	50	2.9621	1,696		1,696	73	1,769
1023 ASSESSOR	54	3.1991	1,832		1,832	78	1,910
1051 ELECTIONS	53	3.1398	1,798		1,798	77	1,875
2008 DA SRVP/GRT	5	0.2962	170		170	7	177
2016 DIST ATTNY	74	4.3839	2,511		2,511	107	2,618
20161 DA WEL/INV	1	0.0592	34		34	1	35
20162 DA IND/GAM	2	0.1185	68		68	3	71
2017 CHILD SUPP	42	2.4882	1,425		1,425	61	1,486
2019 PUBL DEFEND	7	0.4147	237		237	10	247
2020 COMMUNICTNS	2	0.1185	68		68	3	71
2021 SHERIFF	34	2.0142	1,154		1,154	49	1,203
2031 JAIL	8	0.4739	271		271	12	283
2035 PROBATION	119	7.0496	4,036		4,036	175	4,211
2036 VICTIM WITN	36	2.1327	1,221		1,221	52	1,273
20363 YOUTH OFFEND GNT	105	6.2204	3,562		3,562	152	3,714
2059 AG ADM SERV	45	2.6659	1,527		1,527	65	1,592
2060 AG COMM	19	1.1256	645		645	28	673
2070 CLERK.RECOR	53	3.1398	1,798		1,798	77	1,875

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

Activity - SERVICE & SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2071 CORONER	1	0.0592	34		34	1	35
2076 PLANN/BLDG	17	1.0071	577		577	25	602
2081 OES	1	0.0592	34		34	1	35
20811 HOME SECUR	8	0.4739	271		271	12	283
2083 PUBLIC ADMN	1	0.0592	34		34	1	35
4010 BH ADMIN SV	5	0.2962	170		170	7	177
4011 SUBST ABUSE	4	0.2370	136		136	6	142
4012 HEALTH	85	5.0355	2,884		2,884	123	3,007
4013 MNTH HLTH	62	3.6730	2,103		2,103	90	2,193
40131 MH SERV FND 2936	21	1.2441	712		712	30	742
40132 MHSA EDUC & TRAIN 2939	14	0.8294	475		475	20	495
4015 AIR POLLUT	23	1.3626	780		780	33	813
4019 ENVIR HLTH	31	1.8365	1,052		1,052	45	1,097
5010 DHHS ADMIN	42	2.4882	1,425		1,425	61	1,486
5011 WELFARE	101	5.9834	3,427		3,427	147	3,574
5033 SR NUTRITON	17	1.0071	577		577	25	602
5051 VET SERV	11	0.6517	373		373	16	389
5061 SR CITIZENS	1	0.0592	34		34	1	35
6021 LIBRARY	52	3.0806	1,764		1,764	75	1,839
6022 ADULT LIT	6	0.3555	204		204	9	213
6023 FAMILY LIT	4	0.2370	136		136	6	142
6031 AG EXTENS	11	0.6517	373		373	16	389
110 PUBLIC WORKS	37	2.1919	1,255		1,255	54	1,309
151 FISH/GAME	19	1.1256	645		645	28	673
156 MIGRANT HSE	43	2.5474	1,459		1,459	62	1,521
447 SOLID WASTE 4000	1	0.0592	34		34	1	35
468 AIRPORT 4001	24	1.4218	814		814	35	849
878 IHSS PUB AU 7526	11	0.6517	373		373	16	389



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

Activity - SERVICE & SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OUTSIDE AGENCIES	3	0.1777	102		102	4	106
SubTotal	1,688	100.0000	57,269		57,269	1,980	59,249
Total	1,688	100.0000	57,269		57,269	1,980	59,249

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	4,066	38.5912	10,583		10,583		10,583
1022 TREASURER	588	5.5809	1,531		1,531		1,531
1031 CNTY CNSL	79	0.7498	206		206		206
1040 PERSONNEL	1,723	16.3535	4,485		4,485		4,485
1073 MAINTENANCE	6	0.0569	16		16		16
1101 INSURANCE	586	5.5619	1,525		1,525		1,525
1108 IT	71	0.6739	185		185		185
201 CNTRL SERV	520	4.9355	1,354		1,354		1,354
1011 BRD OF SUPV	277	2.6291	721		721	71	792
1023 ASSESSOR	308	2.9233	802		802	79	881
1051 ELECTIONS	1,151	10.9245	2,996		2,996	299	3,295
2016 DIST ATTN	9	0.0854	23		23	2	25
2019 PUBL DEFEND	246	2.3349	640		640	63	703
2021 SHERIFF	11	0.1044	29		29	3	32
2035 PROBATION	48	0.4556	125		125	12	137
20363 YOUTH OFFEND GNT	91	0.8637	237		237	23	260
2060 AG COMM	28	0.2658	73		73	7	80
4012 HEALTH	261	2.4772	679		679	67	746
5011 WELFARE	255	2.4203	664		664	66	730
151 FISH/GAME	149	1.4142	388		388	38	426
447 SOLID WASTE 4000	63	0.5980	164		164	16	180
SubTotal	10,536	100.0000	27,426		27,426	746	28,172
Total	10,536	100.0000	27,426		27,426	746	28,172

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

Allocation Basis: USE OF COPIER EXPENSES PER DEPT

Allocation Source: CENTRAL SERVICES BILLING RECORDS FOR USE OF COPIER

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

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	5,235	9.6631	623		623		623
1022 TREASURER	6,101	11.2617	726		726		726
1026 REV/RECOVER	1,454	2.6839	173		173		173
1031 CNTY CNSL	665	1.2275	79		79		79
1040 PERSONNEL	869	1.6041	103		103		103
1073 MAINTENANCE	479	0.8842	57		57		57
1101 INSURANCE	1	0.0018					
1108 IT	2	0.0037					
201 CNTRL SERV	574	1.0595	68		68		68
1011 BRD OF SUPV	696	1.2847	83		83	1	84
1023 ASSESSOR	4,862	8.9746	579		579	6	585
1051 ELECTIONS	669	1.2349	80		80	1	81
2016 DIST ATTN	701	1.2940	83		83	1	84
2017 CHILD SUPP	2,466	4.5519	294		294	3	297
2035 PROBATION	1,133	2.0914	135		135	1	136
2036 VICTIM WITN	82	0.1514	10		10		10
2060 AG COMM	976	1.8016	116		116	1	117
2070 CLERK.RECOR	3,089	5.7019	368		368	4	372
2076 PLANN/BLDG	1,388	2.5621	165		165	2	167
4011 SUBST ABUSE	117	0.2160	14		14		14
4012 HEALTH	1,777	3.2801	212		212	2	214
4013 MNTH HLTH	1,145	2.1135	136		136	1	137
40131 MH SERV FND 2936	781	1.4416	93		93	1	94
4015 AIR POLLUT	812	1.4988	97		97	1	98
4019 ENVIR HLTH	471	0.8694	56		56	1	57
5010 DHHS ADMIN	85	0.1569	10		10		10
5011 WELFARE	15,999	29.5319	1,904		1,904	19	1,923
6021 LIBRARY	656	1.2109	78		78	1	79

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

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
6022 ADULT LIT	19	0.0351	2		2		2
110 PUBLIC WORKS	8	0.0148	1		1		1
151 FISH/GAME	169	0.3120	20		20		20
156 MIGRANT HSE	317	0.5851	38		38		38
468 AIRPORT 4001	198	0.3655	24		24		24
878 IHSS PUB AU 7526	174	0.3212	21		21		21
OUTSIDE AGENCIES	5	0.0092	1		1		1
SubTotal	54,175	100.0000	6,449		6,449	46	6,495
Total	54,175	100.0000	6,449		6,449	46	6,495

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	656.00	3.8801	2,760		2,760		2,760
1022 TREASURER	503.00	2.9751	2,116		2,116		2,116
1026 REV/RECOVER	322.00	1.9045	1,355		1,355		1,355
1031 CNTY CNSL	213.00	1.2598	896		896		896
1040 PERSONNEL	522.00	3.0875	2,196		2,196		2,196
1073 MAINTENANCE	16.00	0.0946	67		67		67
1101 INSURANCE	41.00	0.2425	172		172		172
1108 IT	633.00	3.7440	2,663		2,663		2,663
1011 BRD OF SUPV	932.00	5.5125	3,921		3,921	164	4,085
1023 ASSESSOR	1,788.00	10.5756	7,522		7,522	313	7,835
1051 ELECTIONS	510.00	3.0165	2,146		2,146	90	2,236
2008 DA SRVP/GRT	10.00	0.0591	42		42	2	44
2014 GRAND JURY	19.00	0.1124	80		80	3	83
2016 DIST ATTNV	433.00	2.5611	1,822		1,822	76	1,898
20161 DA WEL/INV	5.00	0.0296	21		21	1	22
2017 CHILD SUPP	665.00	3.9333	2,798		2,798	117	2,915
2021 SHERIFF	473.00	2.7977	1,990		1,990	83	2,073
2035 PROBATION	256.00	1.5142	1,077		1,077	45	1,122
2036 VICTIM WITN	33.00	0.1952	139		139	6	145
2059 AG ADM SERV	200.00	1.1829	841		841	35	876
2060 AG COMM	283.00	1.6739	1,191		1,191	50	1,241
2070 CLERK.RECOR	1,131.00	6.6895	4,758		4,758	199	4,957
2076 PLANN/BLDG	400.00	2.3659	1,683		1,683	70	1,753
4011 SUBST ABUSE	247.00	1.4609	1,039		1,039	43	1,082
4012 HEALTH	898.00	5.3114	3,778		3,778	158	3,936
4013 MNTH HLTH	1,625.00	9.6114	6,837		6,837	286	7,123
4015 AIR POLLUT	3.00	0.0177	13		13	1	14
4019 ENVIR HLTH	247.00	1.4609	1,039		1,039	43	1,082

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

Activity - SPECIAL PURCHASES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
5010 DHHS ADMIN	1,407.00	8.3220	5,919		5,919	247	6,166
5011 WELFARE	1,194.00	7.0622	5,023		5,023	210	5,233
5051 VET SERV	42.00	0.2484	177		177	7	184
5061 SR CITIZENS	270.00	1.5970	1,136		1,136	47	1,183
6021 LIBRARY	177.00	1.0469	745		745	31	776
6022 ADULT LIT	77.00	0.4554	324		324	14	338
6031 AG EXTENS	91.00	0.5382	383		383	16	399
110 PUBLIC WORKS	399.00	2.3600	1,679		1,679	70	1,749
156 MIGRANT HSE	91.00	0.5382	383		383	16	399
491 LOC TRAN PL 4022	29.00	0.1715	122		122	5	127
493 TRANSIT AGN 4002	60.00	0.3549	252		252	11	263
OUTSIDE AGENCIES	6.00	0.0355	25		25	1	26
SubTotal	16,907.00	100.0000	71,130		71,130	2,460	73,590
Total	16,907.00	100.0000	71,130		71,130	2,460	73,590

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	15,561	1,595	10,583	623	0	2,760
1022 TREASURER	5,425	1,052	1,531	726	0	2,116
1026 REV/RECOVER	2,240	712	0	173	0	1,355
1031 CNTY CNSL	2,063	882	206	79	0	896
1040 PERSONNEL	8,175	1,391	4,485	103	0	2,196
1073 MAINTENANCE	276	136	16	57	0	67
1074 CUSTODIAN	34	34	0	0	0	0
1101 INSURANCE	2,172	475	1,525	0	0	172
1108 IT	5,325	2,477	185	0	0	2,663
201 CNTRL SERV	3,627	2,205	1,354	68	0	0
1011 BRD OF SUPV	6,730	1,769	792	84	0	4,085
1023 ASSESSOR	11,211	1,910	881	585	0	7,835
1051 ELECTIONS	7,487	1,875	3,295	81	0	2,236
2008 DA SRVP/GRT	221	177	0	0	0	44
2014 GRAND JURY	83	0	0	0	0	83
2016 DIST ATTN	4,625	2,618	25	84	0	1,898
20161 DA WEL/INV	57	35	0	0	0	22
20162 DA IND/GAM	71	71	0	0	0	0
2017 CHILD SUPP	4,698	1,486	0	297	0	2,915
2019 PUBL DEFEND	950	247	703	0	0	0
2020 COMMUNICTNS	71	71	0	0	0	0
2021 SHERIFF	3,308	1,203	32	0	0	2,073
2031 JAIL	283	283	0	0	0	0
2035 PROBATION	5,606	4,211	137	136	0	1,122
2036 VICTIM WITN	1,428	1,273	0	10	0	145
20363 YOUTH OFFEND GNT	3,974	3,714	260	0	0	0
2059 AG ADM SERV	2,468	1,592	0	0	0	876
2060 AG COMM	2,111	673	80	117	0	1,241
2070 CLERK.RECOR	7,204	1,875	0	372	0	4,957
2071 CORONER	35	35	0	0	0	0
2076 PLANN/BLDG	2,522	602	0	167	0	1,753
2081 OES	35	35	0	0	0	0
20811 HOME SECUR	283	283	0	0	0	0
2083 PUBLIC ADMN	35	35	0	0	0	0
4010 BH ADMIN SV	177	177	0	0	0	0
4011 SUBST ABUSE	1,238	142	0	14	0	1,082

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

Receiving Department	Total	SERVICE & SUPPLIES	COPIER	POSTAGE	DEPTS PURCHASES	SPECIAL PURCHASES
4012 HEALTH	7,903	3,007	746	214	0	3,936
4013 MNTH HLTH	9,453	2,193	0	137	0	7,123
40131 MH SERV FND 2936	836	742	0	94	0	0
40132 MHSA EDUC & TRAIN	495	495	0	0	0	0
4015 AIR POLLUT	925	813	0	98	0	14
4019 ENVIR HLTH	2,236	1,097	0	57	0	1,082
5010 DHHS ADMIN	7,662	1,486	0	10	0	6,166
5011 WELFARE	11,460	3,574	730	1,923	0	5,233
5033 SR NUTRITON	602	602	0	0	0	0
5051 VET SERV	573	389	0	0	0	184
5061 SR CITIZENS	1,218	35	0	0	0	1,183
6021 LIBRARY	2,694	1,839	0	79	0	776
6022 ADULT LIT	553	213	0	2	0	338
6023 FAMILY LIT	142	142	0	0	0	0
6031 AG EXTENS	788	389	0	0	0	399
110 PUBLIC WORKS	3,059	1,309	0	1	0	1,749
151 FISH/GAME	1,119	673	426	20	0	0
156 MIGRANT HSE	1,958	1,521	0	38	0	399
447 SOLID WASTE 4000	215	35	180	0	0	0
468 AIRPORT 4001	873	849	0	24	0	0
491 LOC TRAN PL 4022	127	0	0	0	0	127
493 TRANSIT AGN 4002	263	0	0	0	0	263
878 IHSS PUB AU 7526	410	389	0	21	0	0
OUTSIDE AGENCIES	133	106	0	1	0	26
Direct Billed	0	0	0	0	0	0
Total	167,506	59,249	28,172	6,495	0	73,590