

COUNTY OF COLUSA

2021-2022 INDIRECT COST ALLOCATION
PLAN PER 2 CFR PART 200 (OMB A87)

BASED ON 2019-2020 ACTUAL COST

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COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	00158 MFH RESERVE FUNDS 1075	002128 ALMOND PARADISE ST LITNG	002129 THOMPSON ST LITNG	002133 WHISPER CRK-CROSS CRK LIT	002334 LIVE SCN FNGRPRNTG 2021	002548 CARL MOYER GRANT 2060	002550 MFH CARE FUNDS 1075
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	0	7	7	7	0	0	91
1021 AUDITOR	0	348	174	348	189	159	638
1022 TREASURER	0	253	253	484	253	211	610
1031 CNTY CNSL	0	0	0	0	0	0	0
1040 PERSONNEL	0	0	0	0	0	0	0
1073 MAINTENANCE	0	0	0	0	0	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 RISK	0	10	10	10	0	0	0
1108 IT	0	0	0	0	0	0	0
1109 PURCHASING	0	0	0	0	0	0	0
Total Allocated	0	618	444	849	442	370	1,339
Roll Forward	(53)	90	65	132	(6)	201	(128)
Cost With Roll Forward	(53)	708	509	981	436	571	1,211
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(53)	708	509	981	436	571	1,211



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	002660 SRV AREA#1 CEN RCH	002817 EMS-OTHER 4012	03000 ARBCKLE-C/C FIRE	03010 BEAR VL-INDIAN VL FIRE	03030 MAX FIRE PROT	03033 MAXFIRE PG&E POWPL 03030	03040 PRINCETN FIRE PROT
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	116	0	1	0	1	0	0
1021 AUDITOR	2,091	15	8,641	2,158	6,636	29	2,251
1022 TREASURER	2,084	21	5,094	1,705	2,252	42	2,295
1031 CNTY CNSL	594	0	0	0	250	0	0
1040 PERSONNEL	0	0	0	0	0	0	0
1073 MAINTENANCE	0	0	0	0	0	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 RISK	55	0	0	0	0	0	0
1108 IT	1	0	3	1	2	0	1
1109 PURCHASING	852	0	0	5,758	0	0	0
Total Allocated	5,793	36	13,739	9,622	9,141	71	4,547
Roll Forward	2,324	4	3,507	0	4,964	8	803
Cost With Roll Forward	8,117	40	17,246	9,622	14,105	79	5,350
Adjustments	0	0	0	0	0	0	0
Proposed Costs	8,117	40	17,246	9,622	14,105	79	5,350



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	03050 WMS FIRE PROT	03060 SAC RIV FIRE DIST	03080 ARBCKLE CEM	03090 COLLEGE CTY CEM	03100 COL CEM DIST	03103 COL CEM SLE TX-VLT 03100	03110 CYPRESS HLL CEM
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	0	1	0	0	241	0	0
1021 AUDITOR	282	8,007	1,556	1,290	6,124	15	336
1022 TREASURER	105	5,852	1,348	1,074	3,095	21	126
1031 CNTY CNSL	0	0	0	0	0	0	0
1040 PERSONNEL	0	0	0	0	0	0	0
1073 MAINTENANCE	0	0	0	0	0	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 RISK	0	0	0	0	0	0	0
1108 IT	0	3	1	1	2	0	0
1109 PURCHASING	0	0	0	0	1,052	0	0
Total Allocated	387	13,863	2,905	2,365	10,514	36	462
Roll Forward	135	3,115	58	434	3,134	4	93
Cost With Roll Forward	522	16,978	2,963	2,799	13,648	40	555
Adjustments	0	0	0	0	0	0	0
Proposed Costs	522	16,978	2,963	2,799	13,648	40	555



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	03120 GRND ISLAND CEM	03130 MAXWELL CEM	03133 MAX CEM SLE TX-VAULT 03130	03140 PRINCETON CEM	03150 STONYFRD-IND VL CEM	03160 WILLIAMS CEM	03164 WMS CEM SLE TX-VAULT 03160
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	0	1	0	0	0	1	0
1021 AUDITOR	637	2,816	15	1,231	1,060	3,029	15
1022 TREASURER	653	1,516	21	211	1,221	1,663	21
1031 CNTY CNSL	190	0	0	0	0	0	0
1040 PERSONNEL	0	0	0	0	0	0	0
1073 MAINTENANCE	0	0	0	0	0	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 RISK	0	0	0	0	0	0	0
1108 IT	0	1	0	0	1	1	0
1109 PURCHASING	0	0	0	0	0	257	0
Total Allocated	1,480	4,334	36	1,442	2,282	4,951	36
Roll Forward	183	(1,005)	4	704	172	996	4
Cost With Roll Forward	1,663	3,329	40	2,146	2,454	5,947	40
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,663	3,329	40	2,146	2,454	5,947	40

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	03175 ARBUCKLE PARK & REC DIST	03177 ARB P/REC-PRK/FAC 03175	03178 ARB P&R DIST-POOLS 03175	03180 MAXWELL REC & PARK DIST	03181 MRPD MXWL BEAUT PRJ 03180	03190 COLUSA BSN DRN	03200 COLUSA RESC CONV
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	0	1	0	0	0	1	0
1021 AUDITOR	651	3,599	363	6,198	0	2,424	2,885
1022 TREASURER	484	2,589	231	1,284	0	1,010	1,642
1031 CNTY CNSL	0	0	0	121	0	0	249
1040 PERSONNEL	0	0	0	0	0	0	0
1073 MAINTENANCE	0	0	0	0	0	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 RISK	0	0	0	0	0	0	0
1108 IT	0	2	0	1	0	1	1
1109 PURCHASING	0	0	0	0	0	0	0
Total Allocated	1,135	6,191	594	7,604	0	3,436	4,777
Roll Forward	(712)	2,350	(165)	5,695	0	311	2,382
Cost With Roll Forward	423	8,541	429	13,299	0	3,747	7,159
Adjustments	0	0	0	0	0	0	0
Proposed Costs	423	8,541	429	13,299	0	3,747	7,159

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	03240 SAC RIV WESTSDE LEVE	03260 CO MOSQ ABATMNT	03290 RECL DIST 108 MNT	03300 RECL DIST 108 IRRG	03310 REC DIST 1004	03320 REC DIST 2047	03410 COLUSA CO WTRWKS #1
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	0	1	0	0	0	0	0
1021 AUDITOR	0	8,500	0	0	29	686	2,417
1022 TREASURER	0	4,504	0	0	42	779	1,579
1031 CNTY CNSL	0	0	0	0	0	0	0
1040 PERSONNEL	0	0	0	0	0	0	0
1073 MAINTENANCE	0	0	0	0	0	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 RISK	0	0	0	0	0	0	0
1108 IT	0	3	0	0	0	0	1
1109 PURCHASING	0	0	0	0	0	0	0
Total Allocated	0	13,008	0	0	71	1,465	3,997
Roll Forward	0	3,883	0	0	(372)	274	1,887
Cost With Roll Forward	0	16,891	0	0	(301)	1,739	5,884
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	16,891	0	0	(301)	1,739	5,884



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	03420 PRINCTN WATRWRKS	03480 CRTNA CRK FLD CTRL/CON	03511 CRTINA CSD RED RNCH ZN2	03512 CRTINA CSD RVR GLN ZN3	03513 CRTINA CSD WILDWD ES ZN4	5031 SOC WELFARE (IND)	1011 BRD OF SUPV
BUILDING DEPREC	0	0	0	0	0	0	5,318
EQUIPMENT DEPREC	0	0	0	0	0	0	762
1012 CAO	52	0	0	0	0	0	3,393
1021 AUDITOR	2,764	162	1,219	1,262	711	58	15,680
1022 TREASURER	1,579	63	1,179	1,179	800	85	2,169
1031 CNTY CNSL	0	0	0	0	0	0	4,328
1040 PERSONNEL	0	0	0	0	0	0	371
1073 MAINTENANCE	0	0	0	0	0	0	8,666
1074 CUSTODIAN	0	0	0	0	0	0	15,323
1101 RISK	0	0	0	0	0	0	135
1108 IT	1	0	1	1	0	0	8,242
1109 PURCHASING	128	0	0	0	0	0	1,435
Total Allocated	4,524	225	2,399	2,442	1,511	143	65,822
Roll Forward	3,142	162	1,292	967	1,005	(1,586)	(7,858)
Cost With Roll Forward	7,666	387	3,691	3,409	2,516	(1,443)	57,964
Adjustments	0	0	0	0	0	0	0
Proposed Costs	7,666	387	3,691	3,409	2,516	(1,443)	57,964

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	1023 ASSESSOR	10261 REV/REC	1051 ELECTIONS	1092 ADVERTISING	1103 EE_BENEFITS	1104 INSURANCE	1101	1106 SURVERYOR
BUILDING DEPREC	13,328	0	1,228	0	0	0	0	0
EQUIPMENT DEPREC	2,243	0	2,334	0	0	0	0	0
1012 CAO	7,178	(28)	5,009	52	21	0	0	147
1021 AUDITOR	14,029	1,161	7,508	0	458	290	805	
1022 TREASURER	3,115	21	3,410	0	379	42	947	
1031 CNTY CNSL	11,430	217	12,213	83	0	0	0	
1040 PERSONNEL	16,701	0	4,084	0	0	0	0	
1073 MAINTENANCE	11,098	0	3,825	0	0	0	0	
1074 CUSTODIAN	18,118	0	7,975	0	0	0	0	
1101 RISK	242	0	40	0	0	0	0	
1108 IT	14,610	0	7,722	0	0	0	0	
1109 PURCHASING	5,487	0	10,460	0	129	0	304	
Total Allocated	117,579	1,371	65,808	135	987	332	2,203	
Roll Forward	(617)	(2,095)	(41,152)	58	137	69	1,111	
Cost With Roll Forward	116,962	(724)	24,656	193	1,124	401	3,314	
Adjustments	0	0	0	0	0	0	0	
Proposed Costs	116,962	(724)	24,656	193	1,124	401	3,314	



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	1107 REFUNDS	2008 DA SRVP/GRT 2018	20131 SUPERIOR COURT - CJF	20132 SUP CRT- HIST 20131	20133 SUP CRT - BNKR 20131	2014 GRAND JURY	2016 DIST ATTNY
BUILDING DEPREC	0	0	56,495	25,759	0	2,428	0
EQUIPMENT DEPREC	0	0	0	0	0	209	14,562
1012 CAO	52	0	3,311	1,844	803	596	5,968
1021 AUDITOR	564	0	3,042	0	0	775	18,611
1022 TREASURER	695	0	1,684	0	0	505	5,810
1031 CNTY CNSL	0	0	0	0	0	7,393	8,692
1040 PERSONNEL	0	0	0	0	0	0	18,296
1073 MAINTENANCE	0	0	12,717	18,799	233	0	78,570
1074 CUSTODIAN	0	0	10,701	17,131	3,670	0	3,504
1101 RISK	0	0	246	0	0	0	457
1108 IT	0	0	1	0	0	90	32,257
1109 PURCHASING	0	0	0	0	0	877	1,133
Total Allocated	1,311	0	88,197	63,533	4,706	12,873	187,860
Roll Forward	235	0	95	(1,566)	(547)	(290)	101,706
Cost With Roll Forward	1,546	0	88,292	61,967	4,159	12,583	289,566
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,546	0	88,292	61,967	4,159	12,583	289,566

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	20161 DA WEL/INV	2017 CHILD SUPP SVCS	2018 LAW LIBRARY 20131	2019 PUBL DEFEND	2020 COMMUNICTNS	2021 SHERIFF	20211 SO BAILIFF
BUILDING DEPREC	0	0	0	0	2,905	44,966	0
EQUIPMENT DEPREC	0	0	0	0	33,869	137,239	0
1012 CAO	316	2,862	0	734	2,610	29,884	1,045
1021 AUDITOR	1,102	13,214	0	2,120	10,758	53,653	3,328
1022 TREASURER	21	2,442	0	1,137	1,895	9,831	463
1031 CNTY CNSL	0	3,507	217	7,333	0	40,274	0
1040 PERSONNEL	1,648	14,473	0	0	13,781	90,191	3,521
1073 MAINTENANCE	0	830	0	0	34	63,026	0
1074 CUSTODIAN	0	0	0	0	0	889	0
1101 RISK	3	39	0	42	43	5,327	8
1108 IT	1,461	3,092	0	1	4,384	66,739	3,653
1109 PURCHASING	9	3,351	0	0	301	3,777	0
Total Allocated	4,560	43,810	217	11,367	70,580	545,796	12,018
Roll Forward	941	7,975	0	4,002	5,606	(58,488)	2,229
Cost With Roll Forward	5,501	51,785	217	15,369	76,186	487,308	14,247
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,501	51,785	217	15,369	76,186	487,308	14,247



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	2024 SHF-BOATING 2021	002344 SHF-CLAMMET GRANT 2022	2022 DRUG PREVENTTION	2031 JAIL	2033 JUV FAC	2035 PROBATION	002528 LOCAL COMM CORRCTN
BUILDING DEPREC	0	0	0	62,656	0	22,063	0
EQUIPMENT DEPREC	0	0	3,363	3,702	0	3,869	0
1012 CAO	378	17	624	14,388	1,389	10,131	1,884
1021 AUDITOR	1,684	33	1,825	31,918	1,774	26,501	9,402
1022 TREASURER	1,474	21	1,095	6,294	294	6,715	5,116
1031 CNTY CNSL	0	0	0	39,236	0	10,188	0
1040 PERSONNEL	88	0	0	31,318	0	27,979	5,914
1073 MAINTENANCE	8	0	0	738	0	13,234	0
1074 CUSTODIAN	0	0	0	0	0	21,422	0
1101 RISK	57	0	31	4,153	0	266	25
1108 IT	1	0	0	8,747	0	26,700	6,139
1109 PURCHASING	414	0	282	4,500	0	2,989	1,312
Total Allocated	4,104	71	7,220	207,650	3,457	172,057	29,792
Roll Forward	431	(211)	831	55,272	736	4,362	2,464
Cost With Roll Forward	4,535	(140)	8,051	262,922	4,193	176,419	32,256
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,535	(140)	8,051	262,922	4,193	176,419	32,256



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	02531 COMM CORR TN PRFRM INCENT	2036 VICTIM WITN	20363 YOUTH OFFEND GNT	20364 CO VICTIM WITN SRV-XC 2016	2050 FLD WTR CON 02021	2059 AG ADM SERV	2060 AG COMM
BUILDING DEPREC	0	0	343	0	0	0	1,401
EQUIPMENT DEPREC	0	0	0	0	0	1,862	15,709
1012 CAO	605	754	451	0	141	2,061	4,992
1021 AUDITOR	3,469	3,325	1,935	0	107	8,853	12,501
1022 TREASURER	2,274	1,853	736	0	63	2,799	3,747
1031 CNTY CNSL	0	0	0	0	250	0	10,285
1040 PERSONNEL	2,000	1,614	1,831	0	0	7,841	17,930
1073 MAINTENANCE	0	0	0	0	0	0	415
1074 CUSTODIAN	0	236	0	0	0	0	0
1101 RISK	58	0	38	0	0	84	311
1108 IT	2,076	1,805	1,900	15	0	6,925	26,754
1109 PURCHASING	0	370	212	0	0	64	1,397
Total Allocated	10,482	9,957	7,446	15	561	30,489	95,442
Roll Forward	3,330	2,416	1,246	(3,857)	(1,665)	3,532	18,283
Cost With Roll Forward	13,812	12,373	8,692	(3,842)	(1,104)	34,021	113,725
Adjustments	0	0	0	0	0	0	0
Proposed Costs	13,812	12,373	8,692	(3,842)	(1,104)	34,021	113,725



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	2061 WTR MGT	2065 SITES_PROJ	2070 CLERK/RECOR	2071 CORONER	2074 LAFCO	2076 PLANN/BLDG	2077 ANIMAL CTRL
BUILDING DEPREC	0	11,710	2,348	703	0	1,786	1,378
EQUIPMENT DEPREC	3,097	0	1,411	13	0	2,665	531
1012 CAO	629	1,020	4,261	555	0	4,215	773
1021 AUDITOR	2,433	1,667	8,413	3,611	39	9,399	4,559
1022 TREASURER	1,179	821	2,147	1,389	0	2,653	3,136
1031 CNTY CNSL	10,466	5,242	3,278	0	0	22,647	405
1040 PERSONNEL	1,789	0	9,806	1,514	0	16,365	2,851
1073 MAINTENANCE	0	2,269	11,022	6	0	5,703	0
1074 CUSTODIAN	0	0	19,151	0	0	7,718	0
1101 RISK	23	0	67	5	0	67	49
1108 IT	1,853	0	10,086	1,462	0	12,243	2,923
1109 PURCHASING	282	0	2,798	503	0	3,259	549
Total Allocated	21,751	22,729	74,788	9,761	39	88,720	17,154
Roll Forward	5,418	(198)	1,517	1,734	0	9,601	890
Cost With Roll Forward	27,169	22,531	76,305	11,495	39	98,321	18,044
Adjustments	0	0	0	0	0	0	0
Proposed Costs	27,169	22,531	76,305	11,495	39	98,321	18,044



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	2080 TRAPPER	2081 OES	20811 HOME SECUR 2081	2083 PUBLIC ADMN	002258 DA INDIAN GAMNG 2016	002327 JAIL INMATE WELFARE 2031	002329 DRUG ENFORCEMENT 2022
BUILDING DEPREC	0	773	0	92	0	0	0
EQUIPMENT DEPREC	0	1,340	0	0	0	0	321
1012 CAO	190	537	625	75	32	110	14
1021 AUDITOR	231	2,655	775	491	11	1,308	0
1022 TREASURER	85	1,642	294	527	0	1,600	0
1031 CNTY CNSL	303	0	0	0	0	0	0
1040 PERSONNEL	0	1,725	0	43	0	0	0
1073 MAINTENANCE	0	8	0	287	0	0	0
1074 CUSTODIAN	0	0	0	750	316	0	0
1101 RISK	0	8	0	2	25	0	0
1108 IT	0	1,831	0	103	0	1	0
1109 PURCHASING	0	64	1,437	0	0	331	0
Total Allocated	809	10,583	3,131	2,370	384	3,350	335
Roll Forward	341	577	2,725	37	(246)	(58)	(349)
Cost With Roll Forward	1,150	11,160	5,856	2,407	138	3,292	(14)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,150	11,160	5,856	2,407	138	3,292	(14)

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	02331 CIVIL FEE CAP PROJ 2021	02340 SHERIFF-SLESF 2021	002341 JAIL-SLESF 2031	002657 CC SERV AREA #2	3010 PUBLIC WORKS/ROADS	3016 BRIDGE FUND	3017 COUNTYWIDE ROAD DIST
BUILDING DEPREC	0	0	0	0	4,114	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	22	498	0	558	22,070	0	0
1021 AUDITOR	71	688	58	2,509	66,754	0	0
1022 TREASURER	85	673	85	2,274	19,787	0	0
1031 CNTY CNSL	0	0	0	1,021	67,648	0	0
1040 PERSONNEL	0	0	0	43	67,804	0	0
1073 MAINTENANCE	0	0	0	0	12,443	0	0
1074 CUSTODIAN	0	0	0	0	24,016	0	0
1101 RISK	0	0	0	52	4,520	0	0
1108 IT	0	0	0	1	29,281	0	0
1109 PURCHASING	28	1,145	0	299	543	0	0
Total Allocated	206	3,004	143	6,757	318,980	0	0
Roll Forward	147	239	62	3,455	58,891	0	0
Cost With Roll Forward	353	3,243	205	10,212	377,871	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	353	3,243	205	10,212	377,871	0	0



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	032001 CCRCD PYRLL 03200	032025 CCRCD MISC PROJ 03200	032026 CCRCD SPC CRP GRT 03200	032027 CCRCD - D.O.C. 03200	032031 UL STONY FUEL TRTMT 03200	4010 BEHAVIORIAL HEALTH ADMIN SERV	4011 SUBSTANCE ABUSE SERVICES
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	1	0	0	0	0	7,309	1,738
1021 AUDITOR	2,874	682	0	0	0	11,236	10,501
1022 TREASURER	1,137	695	0	0	0	1,790	6,863
1031 CNTY CNSL	0	0	0	0	0	18,771	1,386
1040 PERSONNEL	0	0	0	0	0	29,576	0
1073 MAINTENANCE	0	0	0	0	0	15,423	6,654
1074 CUSTODIAN	0	0	0	0	0	19,132	8,256
1101 RISK	0	0	0	0	0	3,147	73
1108 IT	2	0	0	0	0	46,914	5
1109 PURCHASING	0	0	0	0	0	212	387
Total Allocated	4,014	1,377	0	0	0	153,510	35,863
Roll Forward	997	786	(95)	(569)	0	54,663	3,756
Cost With Roll Forward	5,011	2,163	(95)	(569)	0	208,173	39,619
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,011	2,163	(95)	(569)	0	208,173	39,619



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	4012 HEALTH	4013 MENTAL HEALTH	002936 MENTAL HLTH SERV FUND	002939 MHSA EDUC & TRAIN 002936	002940 MHSA PREV & EARLY INTERV	002942 MHSA INFO TECH 002936	002941 MHSA INNOVATION 002936
BUILDING DEPREC	2,530	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	9,304	24,072	4,243	27	516	0	0
1021 AUDITOR	25,672	65,931	8,999	15	1,468	0	0
1022 TREASURER	8,441	10,336	2,169	21	1,158	0	0
1031 CNTY CNSL	11,917	6,780	832	0	0	0	0
1040 PERSONNEL	29,509	73,239	0	0	0	0	0
1073 MAINTENANCE	5,850	19,870	2,207	0	0	0	0
1074 CUSTODIAN	19,663	24,648	2,739	0	0	0	0
1101 RISK	210	1,284	2	0	0	0	0
1108 IT	17,535	64,287	3	0	1	0	0
1109 PURCHASING	4,482	6,196	0	0	129	0	0
Total Allocated	135,113	296,643	21,194	63	3,272	0	0
Roll Forward	25,502	43,463	6,749	(1,176)	(2,455)	0	(583)
Cost With Roll Forward	160,615	340,106	27,943	(1,113)	817	0	(583)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	160,615	340,106	27,943	(1,113)	817	0	(583)

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	002943 MHSA CAP FAC 002936	002947 MHSA-HOUSING	002946 SAFE HEAVEN PROJ 002940	4015 AIR/WTR POLL CON	4019 ENVIRONMENTAL HEALTH	04021 STATE TRANSIT ASSISTANCE	4023 AMBULANCE
BUILDING DEPREC	0	0	0	0	208	0	3,001
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	0	498	427	1,657	3,886	0	105
1021 AUDITOR	58	2,310	0	5,431	9,562	226	1,118
1022 TREASURER	63	1,958	0	2,000	3,852	0	1,474
1031 CNTY CNSL	0	0	0	10,567	5,522	0	0
1040 PERSONNEL	0	0	0	4,933	8,700	0	0
1073 MAINTENANCE	0	0	4,343	0	8,764	0	4,282
1074 CUSTODIAN	0	273	0	0	9,477	0	0
1101 RISK	0	0	0	67	109	0	76
1108 IT	0	1	176	4,811	7,790	0	1
1109 PURCHASING	19	367	0	1,899	1,743	0	0
Total Allocated	140	5,407	4,946	31,365	59,613	226	10,057
Roll Forward	0	1,593	770	14,762	(1,721)	153	3,110
Cost With Roll Forward	140	7,000	5,716	46,127	57,892	379	13,167
Adjustments	0	0	0	0	0	0	0
Proposed Costs	140	7,000	5,716	46,127	57,892	379	13,167



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	4031 CALIF CHILDNRNS SRV 4012	002853 CHILDRENS TRUST FUND	5010 WELFARE ADMIN #108	5011 WELFARE #108	5012 IN HOME SUPP SERV 07526	5020 CATEG AID/SAWS HHS 5011	5032 INDG BURIAL
BUILDING DEPREC	0	0	922	3,563	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	30	0	5,906	24,429	22	0	37
1021 AUDITOR	120	159	18,274	93,029	0	58	82
1022 TREASURER	105	63	6,105	14,041	0	85	105
1031 CNTY CNSL	0	0	17,451	59,682	1,526	0	0
1040 PERSONNEL	0	0	16,581	75,187	0	0	0
1073 MAINTENANCE	0	0	2,131	8,240	0	0	0
1074 CUSTODIAN	0	0	7,166	27,696	0	0	0
1101 RISK	0	0	96	2,848	0	0	0
1108 IT	0	0	28,095	75,481	0	0	0
1109 PURCHASING	0	0	1,271	19,905	0	0	0
Total Allocated	255	222	103,998	404,101	1,548	143	224
Roll Forward	(135)	2	29,504	101,183	958	38	99
Cost With Roll Forward	120	224	133,502	505,284	2,506	181	323
Adjustments	0	0	0	0	0	0	0
Proposed Costs	120	224	133,502	505,284	2,506	181	323



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	5033 SR NUTRITON	5041 JUV CRT WRD	5051 VET SERV	5061 SR CITIZENS	6012 SUPT OF SCH	6021 LIBRARY	6022 ADULT LITERACY
BUILDING DEPREC	0	0	72	0	0	6,035	30
EQUIPMENT DEPREC	2,796	0	290	0	0	9,147	2,261
1012 CAO	693	23	539	446	0	13,756	321
1021 AUDITOR	3,908	229	1,120	48	0	18,345	250
1022 TREASURER	2,021	253	63	0	0	8,272	231
1031 CNTY CNSL	403	0	4,519	0	0	1,614	0
1040 PERSONNEL	3,187	0	1,408	0	0	12,809	0
1073 MAINTENANCE	0	0	772	0	0	65,888	1,327
1074 CUSTODIAN	0	0	556	0	0	40,398	1,110
1101 RISK	25	0	5	0	0	1,202	3
1108 IT	2,923	0	1,461	0	0	37,363	0
1109 PURCHASING	128	0	344	19	0	1,385	216
Total Allocated	16,084	505	11,149	513	0	216,214	5,749
Roll Forward	2,007	(295)	4,436	(17,835)	(12)	75,658	(460)
Cost With Roll Forward	18,091	210	15,585	(17,322)	(12)	291,872	5,289
Adjustments	0	0	0	0	0	0	0
Proposed Costs	18,091	210	15,585	(17,322)	(12)	291,872	5,289



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	6023 FAMILY LIT	6031 AG EXTENS	7013 COUNTYWIDE RECREATION	7032 COL VET	7033 MAX VET	7034 PRIN VET	7035 WMS VET
BUILDING DEPREC	0	0	0	5,010	30	0	8,333
EQUIPMENT DEPREC	0	2,329	0	0	0	0	0
1012 CAO	0	1,164	4	679	62	0	59
1021 AUDITOR	0	4,976	49	401	533	0	563
1022 TREASURER	0	2,084	63	505	505	0	758
1031 CNTY CNSL	0	152	0	50	0	0	0
1040 PERSONNEL	0	4,260	0	0	0	0	0
1073 MAINTENANCE	0	28	0	962	179	0	0
1074 CUSTODIAN	0	0	0	7,371	0	0	0
1101 RISK	0	111	0	36	59	0	33
1108 IT	0	4,824	0	0	0	0	0
1109 PURCHASING	0	28	0	0	0	0	0
Total Allocated	0	19,956	116	15,014	1,368	0	9,746
Roll Forward	0	2,527	(123)	4,395	120	0	87
Cost With Roll Forward	0	22,483	(7)	19,409	1,488	0	9,833
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	22,483	(7)	19,409	1,488	0	9,833



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	2078 FISH AND GAME	7011 PARK AND REC 04006	1075 MIGRANT HOUSING	1076 MIGRANT HOUSING 1075	1077 MIGRANT HOUSING 1075	1078 MIGRANT HOUSING 1075	04006 EAST PARK RESERVOIR
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	231	2	2,057	2	0	441	1,361
1021 AUDITOR	88	0	9,303	18	0	490	3,753
1022 TREASURER	63	0	3,894	21	0	0	1,095
1031 CNTY CNSL	152	0	535	0	0	0	253
1040 PERSONNEL	0	0	4,254	0	0	0	2,969
1073 MAINTENANCE	0	0	0	0	0	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 RISK	35	0	632	0	0	0	0
1108 IT	0	0	3,304	0	0	0	2,923
1109 PURCHASING	628	0	123	0	0	0	497
Total Allocated	1,197	2	24,102	41	0	931	12,851
Roll Forward	756	0	3,586	(1,450)	(235)	(124)	104
Cost With Roll Forward	1,953	2	27,688	(1,409)	(235)	807	12,955
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,953	2	27,688	(1,409)	(235)	807	12,955



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	04000 SOLID WASTE	04020 LOCAL TRANSPORTATION	04001 AIRPORT ENTRPSE	04022 LOCAL TRANSPORTATION	04002 TRANSIT AGENCY	04060 LAFCO	07526 IHSS PUBLIC AUTHORITY
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	4,255	0	2,253	0	3,150	0	214
1021 AUDITOR	5,595	1,377	3,565	1,249	20,502	1,636	469
1022 TREASURER	1,642	126	2,379	1,158	5,957	926	337
1031 CNTY CNSL	2,768	5,164	23,409	0	7,657	0	0
1040 PERSONNEL	0	0	674	0	19,365	0	0
1073 MAINTENANCE	0	0	18,789	0	1,943	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 RISK	0	0	0	0	0	0	0
1108 IT	1	0	1	0	8,681	1	0
1109 PURCHASING	45	0	16,183	0	524	0	0
Total Allocated	14,306	6,667	67,253	2,407	67,779	2,563	1,020
Roll Forward	(1,315)	2,009	32,601	(55)	(314)	(3,392)	180
Cost With Roll Forward	12,991	8,676	99,854	2,352	67,465	(829)	1,200
Adjustments	0	0	0	0	0	0	0
Proposed Costs	12,991	8,676	99,854	2,352	67,465	(829)	1,200



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	OUTSIDE AGENCIES	SubTotal	Direct Billed	Unallocated	Total
BUILDING DEPREC	22,737	314,265	0	0	314,265
EQUIPMENT DEPREC	0	245,924	0	0	245,924
1012 CAO	2,507	258,751	0	567,333	826,084
1021 AUDITOR	62,257	838,644	10,652	727,201	1,576,497
1022 TREASURER	34,493	286,244	0	126,107	412,351
1031 CNTY CNSL	9,697	458,867	6,835	103,486	569,188
1040 PERSONNEL	0	648,172	0	3,223	651,395
1073 MAINTENANCE	381	411,964	104,646	6,431	523,041
1074 CUSTODIAN	136	319,541	0	0	319,541
1101 RISK	0	26,561	0	3,878	30,439
1108 IT	38	589,750	71,320	4,878	665,948
1109 PURCHASING	2,345	117,163	0	0	117,163
Total Allocated	134,591	4,515,846	193,453	1,542,537	6,251,836
Roll Forward	(136,159)	472,012	0	0	472,012
Cost With Roll Forward	(1,568)	4,987,858	193,453	1,542,537	6,723,848
Adjustments	0	0	0	0	0
Proposed Costs	(1,568)	4,987,858	193,453	1,542,537	6,723,848



COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2022	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
00158 MFH RESERVE FUNDS 1075	0	53	(53)	(53)	0	(53)
002128 ALMOND PARADISE ST	618	528	90	708	0	708
002129 THOMPSON ST LITNG	444	379	65	509	0	509
002133 WHISPER CRK-CROSS CRK	849	717	132	981	0	981
002334 LIVE SCN FNGRPRNTG 2021	442	448	(6)	436	0	436
002548 CARL MOYER GRANT 2060	370	169	201	571	0	571
002550 MFH CARE FUNDS 1075	1,339	1,467	(128)	1,211	0	1,211
002660 SRV AREA#1 CEN RCH	5,793	3,469	2,324	8,117	0	8,117
002817 EMS-OTHER 4012	36	32	4	40	0	40
03000 ARBCKLE-C/C FIRE	13,739	10,232	3,507	17,246	0	17,246
03010 BEAR VL-INDIAN VL FIRE	9,622	NA	NA	9,622	0	9,622
03030 MAX FIRE PROT	9,141	4,177	4,964	14,105	0	14,105
03033 MAXFIRE PG&E POWPL 03030	71	63	8	79	0	79
03040 PRINCETN FIRE PROT	4,547	3,744	803	5,350	0	5,350
03050 WMS FIRE PROT	387	252	135	522	0	522
03060 SAC RIV FIRE DIST	13,863	10,748	3,115	16,978	0	16,978
03080 ARBCKLE CEM	2,905	2,847	58	2,963	0	2,963
03090 COLLEGE CTY CEM	2,365	1,931	434	2,799	0	2,799
03100 COL CEM DIST	10,514	7,380	3,134	13,648	0	13,648
03103 COL CEM SLE TX-VLT 03100	36	32	4	40	0	40
03110 CYPRESS HLL CEM	462	369	93	555	0	555
03120 GRND ISLAND CEM	1,480	1,297	183	1,663	0	1,663
03130 MAXWELL CEM	4,334	5,339	(1,005)	3,329	0	3,329
03133 MAX CEM SLE TX-VAULT	36	32	4	40	0	40
03140 PRINCETON CEM	1,442	738	704	2,146	0	2,146
03150 STONYFRD-IND VL CEM	2,282	2,110	172	2,454	0	2,454
03160 WILLIAMS CEM	4,951	3,955	996	5,947	0	5,947
03164 WMS CEM SLE TX-VAULT	36	32	4	40	0	40
03175 ARBUCKLE PARK & REC DIST	1,135	1,847	(712)	423	0	423
03177 ARB P/REC-PRK/FAC 03175	6,191	3,841	2,350	8,541	0	8,541
03178 ARB P&R DIST-POOLS 03175	594	759	(165)	429	0	429
03180 MAXWELL REC & PARK DIST	7,604	1,909	5,695	13,299	0	13,299
03181 MRPD MXWL BEAUT PRJ	0	NA	NA	0	0	0
03190 COLUSA BSN DRN	3,436	3,125	311	3,747	0	3,747
03200 COLUSA RESC CONV	4,777	2,395	2,382	7,159	0	7,159
03240 SAC RIV WESTSDE LEVE	0	NA	NA	0	0	0
03260 CO MOSQ ABATMNT	13,008	9,125	3,883	16,891	0	16,891
03290 RECL DIST 108 MNT	0	NA	NA	0	0	0

COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2022	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
03300 RECL DIST 108 IRRG	0	NA	NA	0	0	0
03310 REC DIST 1004	71	443	(372)	(301)	0	(301)
03320 REC DIST 2047	1,465	1,191	274	1,739	0	1,739
03410 COLUSA CO WTRWKS #1	3,997	2,110	1,887	5,884	0	5,884
03420 PRINCTN WATRWRKS	4,524	1,382	3,142	7,666	0	7,666
03480 CRTNA CRK FLD CTRL/CON	225	63	162	387	0	387
03511 CRTINA CSD RED RNCH ZN2	2,399	1,107	1,292	3,691	0	3,691
03512 CRTINA CSD RVR GLN ZN3	2,442	1,475	967	3,409	0	3,409
03513 CRTINA CSD WILDWD ES ZN4	1,511	506	1,005	2,516	0	2,516
5031 SOC WELFARE (IND)	143	1,729	(1,586)	(1,443)	0	(1,443)
1011 BRD OF SUPV	65,822	73,680	(7,858)	57,964	0	57,964
1023 ASSESSOR	117,579	118,196	(617)	116,962	0	116,962
10261 REV/REC	1,371	3,466	(2,095)	(724)	0	(724)
1051 ELECTIONS	65,808	106,960	(41,152)	24,656	0	24,656
1092 ADVERTISING	135	77	58	193	0	193
1103 EE_BENEFITS	987	850	137	1,124	0	1,124
1104 INSURANCE 1101	332	263	69	401	0	401
1106 SURVERYOR	2,203	1,092	1,111	3,314	0	3,314
1107 REFUNDS	1,311	1,076	235	1,546	0	1,546
2008 DA SRVP/GRT 2018	0	NA	NA	0	0	0
20131 SUPERIOR COURT - CJF	88,197	88,102	95	88,292	0	88,292
20132 SUP CRT- HIST 20131	63,533	65,099	(1,566)	61,967	0	61,967
20133 SUP CRT - BNKR 20131	4,706	5,253	(547)	4,159	0	4,159
2014 GRAND JURY	12,873	13,163	(290)	12,583	0	12,583
2016 DIST ATTNY	187,860	86,154	101,706	289,566	0	289,566
20161 DA WEL/INV	4,560	3,619	941	5,501	0	5,501
2017 CHILD SUPP SVCS	43,810	35,835	7,975	51,785	0	51,785
2018 LAW LIBRARY 20131	217	NA	NA	217	0	217
2019 PUBL DEFEND	11,367	7,365	4,002	15,369	0	15,369
2020 COMMUNICTNS	70,580	64,974	5,606	76,186	0	76,186
2021 SHERIFF	545,796	604,284	(58,488)	487,308	0	487,308
20211 SO BAILIFF	12,018	9,789	2,229	14,247	0	14,247
2024 SHF-BOATING 2021	4,104	3,673	431	4,535	0	4,535
002344 SHF-CLAMMET GRANT 2022	71	282	(211)	(140)	0	(140)
2022 DRUG PREVENTTION	7,220	6,389	831	8,051	0	8,051
2031 JAIL	207,650	152,378	55,272	262,922	0	262,922
2033 JUV FAC	3,457	2,721	736	4,193	0	4,193
2035 PROBATION	172,057	167,695	4,362	176,419	0	176,419



COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2022	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
002528 LOCAL COMM CORRCTN	29,792	27,328	2,464	32,256	0	32,256
02531 COMM CORRTN PRFRM	10,482	7,152	3,330	13,812	0	13,812
2036 VICTIM WITN	9,957	7,541	2,416	12,373	0	12,373
20363 YOUTH OFFEND GNT	7,446	6,200	1,246	8,692	0	8,692
20364 CO VICTIM WITN SRV-XC 2016	15	3,872	(3,857)	(3,842)	0	(3,842)
2050 FLD WTR CON 02021	561	2,226	(1,665)	(1,104)	0	(1,104)
2059 AG ADM SERV	30,489	26,957	3,532	34,021	0	34,021
2060 AG COMM	95,442	77,159	18,283	113,725	0	113,725
2061 WTR MGT	21,751	16,333	5,418	27,169	0	27,169
2065 SITES_PROJ	22,729	22,927	(198)	22,531	0	22,531
2070 CLERK/RECOR	74,788	73,271	1,517	76,305	0	76,305
2071 CORONER	9,761	8,027	1,734	11,495	0	11,495
2074 LAFCO	39	NA	NA	39	0	39
2076 PLANN/BLDG	88,720	79,119	9,601	98,321	0	98,321
2077 ANIMAL CTRL	17,154	16,264	890	18,044	0	18,044
2080 TRAPPER	809	468	341	1,150	0	1,150
2081 OES	10,583	10,006	577	11,160	0	11,160
20811 HOME SECUR 2081	3,131	406	2,725	5,856	0	5,856
2083 PUBLIC ADMN	2,370	2,333	37	2,407	0	2,407
002258 DA INDIAN GAMNG 2016	384	630	(246)	138	0	138
002327 JAIL INMATE WELFARE 2031	3,350	3,408	(58)	3,292	0	3,292
002329 DRUG ENFORCEMENT 2022	335	684	(349)	(14)	0	(14)
02331 CIVIL FEE CAP PROJ 2021	206	59	147	353	0	353
02340 SHERIFF-SLESF 2021	3,004	2,765	239	3,243	0	3,243
002341 JAIL-SLESF 2031	143	81	62	205	0	205
002657 CC SERV AREA #2	6,757	3,302	3,455	10,212	0	10,212
3010 PUBLIC WORKS/ROADS	318,980	260,089	58,891	377,871	0	377,871
3016 BRIDGE FUND	0	NA	NA	0	0	0
3017 COUNTYWIDE ROAD DIST	0	NA	NA	0	0	0
032001 CCRCD PYRLL 03200	4,014	3,017	997	5,011	0	5,011
032025 CCRCD MISC PROJ 03200	1,377	591	786	2,163	0	2,163
032026 CCRCD SPC CRP GRT 03200	0	95	(95)	(95)	0	(95)
032027 CCRCD - D.O.C. 03200	0	569	(569)	(569)	0	(569)
032031 UL STONY FUEL TRTMT	0	NA	NA	0	0	0
4010 BEHAVORIAL HEALTH ADMIN	153,510	98,847	54,663	208,173	0	208,173
4011 SUBSTANCE ABUSE SERVICES	35,863	32,107	3,756	39,619	0	39,619
4012 HEALTH	135,113	109,611	25,502	160,615	0	160,615
4013 MENTAL HEALTH	296,643	253,180	43,463	340,106	0	340,106

COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2022	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
002936 MENTAL HLTH SERV FUND	21,194	14,445	6,749	27,943	0	27,943
002939 MHSA EDUC & TRAIN 002936	63	1,239	(1,176)	(1,113)	0	(1,113)
002940 MHSA PREV & EARLY	3,272	5,727	(2,455)	817	0	817
002942 MHSA INFO TECH 002936	0	NA	NA	0	0	0
002941 MHSA INNOVATION 002936	0	583	(583)	(583)	0	(583)
002943 MHSA CAP FAC 002936	140	NA	NA	140	0	140
002947 MHSA-HOUSING	5,407	3,814	1,593	7,000	0	7,000
002946 SAFE HEAVEN PROJ 002940	4,946	4,176	770	5,716	0	5,716
4015 AIR/WTR POLL CON	31,365	16,603	14,762	46,127	0	46,127
4019 ENVIRONMENTAL HEALTH	59,613	61,334	(1,721)	57,892	0	57,892
04021 STATE TRANSIT ASSISTANCE	226	73	153	379	0	379
4023 AMBULANCE	10,057	6,947	3,110	13,167	0	13,167
4031 CALIF CHILDRNS SRV 4012	255	390	(135)	120	0	120
002853 CHILDRENS TRUST FUND	222	220	2	224	0	224
5010 WELFARE ADMIN #108	103,998	74,494	29,504	133,502	0	133,502
5011 WELFARE #108	404,101	302,918	101,183	505,284	0	505,284
5012 IN HOME SUPP SERV 07526	1,548	590	958	2,506	0	2,506
5020 CATEG AID/SAWS HHS 5011	143	105	38	181	0	181
5032 INDG BURIAL	224	125	99	323	0	323
5033 SR NUTRITON	16,084	14,077	2,007	18,091	0	18,091
5041 JUV CRT WRD	505	800	(295)	210	0	210
5051 VET SERV	11,149	6,713	4,436	15,585	0	15,585
5061 SR CITIZENS	513	18,348	(17,835)	(17,322)	0	(17,322)
6012 SUPT OF SCH	0	12	(12)	(12)	0	(12)
6021 LIBRARY	216,214	140,556	75,658	291,872	0	291,872
6022 ADULT LITERACY	5,749	6,209	(460)	5,289	0	5,289
6023 FAMILY LIT	0	NA	NA	0	0	0
6031 AG EXTENS	19,956	17,429	2,527	22,483	0	22,483
7013 COUNTYWIDE RECREATION	116	239	(123)	(7)	0	(7)
7032 COL VET	15,014	10,619	4,395	19,409	0	19,409
7033 MAX VET	1,368	1,248	120	1,488	0	1,488
7034 PRIN VET	0	NA	NA	0	0	0
7035 WMS VET	9,746	9,659	87	9,833	0	9,833
2078 FISH AND GAME	1,197	441	756	1,953	0	1,953
7011 PARK AND REC 04006	2	NA	NA	2	0	2
1075 MIGRANT HOUSING	24,102	20,516	3,586	27,688	0	27,688
1076 MIGRANT HOUSING 1075	41	1,491	(1,450)	(1,409)	0	(1,409)
1077 MIGRANT HOUSING 1075	0	235	(235)	(235)	0	(235)

COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2022	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
1078 MIGRANT HOUSING 1075	931	1,055	(124)	807	0	807
04006 EAST PARK RESERVOIR	12,851	12,747	104	12,955	0	12,955
04000 SOLID WASTE	14,306	15,621	(1,315)	12,991	0	12,991
04020 LOCAL TRANSPORTATION	6,667	4,658	2,009	8,676	0	8,676
04001 AIRPORT ENTRPSE	67,253	34,652	32,601	99,854	0	99,854
04022 LOCAL TRANSPORTATION	2,407	2,462	(55)	2,352	0	2,352
04002 TRANSIT AGENCY	67,779	68,093	(314)	67,465	0	67,465
04060 LAFCO	2,563	5,955	(3,392)	(829)	0	(829)
07526 IHSS PUBLIC AUTHORITY	1,020	840	180	1,200	0	1,200
OUTSIDE AGENCIES	134,591	270,750	(136,159)	(1,568)	0	(1,568)
SubTotal	4,515,846	4,033,814	472,012	4,987,858	0	4,987,858
Direct Billed	193,453					193,453
Unallocated	1,542,537					1,542,537
Total	6,251,836					6,723,848

COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING DEPREC	351,301	0	
EQUIPMENT DEPREC	292,744	0	
1012 CAO	773,956	(326)	
1021 AUDITOR	1,650,358	(103,164)	
1022 TREASURER	576,759	(197,536)	
1031 CNTY CNSL	694,904	(49,103)	
1040 PERSONNEL	601,467	(4,929)	
1073 MAINTENANCE	634,529	(129,192)	
1074 CUSTODIAN	370,676	(382)	
1101 RISK MANAGEMENT/INSURANCE	137,801	(133,864)	
1108 IT	707,130	(21,391)	
1109 PURCHASING	615,451	(515,353)	
00158 MFH RESERVE FUNDS 1075			0
002128 ALMOND PARADISE ST LITNG			618
002129 THOMPSON ST LITNG			444
002133 WHISPER CRK-CROSS CRK LIT			849
002334 LIVE SCN FNGRPRNTG 2021			442
002548 CARL MOYER GRANT 2060			370
002550 MFH CARE FUNDS 1075			1,339
002660 SRV AREA#1 CEN RCH			5,793
002817 EMS-OTHER 4012			36
03000 ARBCKLE-C/C FIRE			13,739
03010 BEAR VL-INDIAN VL FIRE			9,622
03030 MAX FIRE PROT			9,141
03033 MAXFIRE PG&E POWPL 03030			71
03040 PRINCETN FIRE PROT			4,547
03050 WMS FIRE PROT			387
03060 SAC RIV FIRE DIST			13,863
03080 ARBCKLE CEM			2,905
03090 COLLEGE CTY CEM			2,365
03100 COL CEM DIST			10,514
03103 COL CEM SLE TX-VLT 03100			36
03110 CYPRESS HLL CEM			462
03120 GRND ISLAND CEM			1,480
03130 MAXWELL CEM			4,334
03133 MAX CEM SLE TX-VAULT 03130			36
03140 PRINCETON CEM			1,442
03150 STONYFRD-IND VL CEM			2,282
03160 WILLIAMS CEM			4,951
03164 WMS CEM SLE TX-VAULT 03160			36

COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
03175 ARBUCKLE PARK & REC DIST			1,135
03177 ARB P/REC-PRK/FAC 03175			6,191
03178 ARB P&R DIST-POOLS 03175			594
03180 MAXWELL REC & PARK DIST			7,604
03181 MRPD MXWL BEAUT PRJ 03180			0
03190 COLUSA BSN DRN			3,436
03200 COLUSA RESC CONV			4,777
03240 SAC RIV WESTSDE LEVE			0
03260 CO MOSQ ABATMNT			13,008
03290 RECL DIST 108 MNT			0
03300 RECL DIST 108 IRRG			0
03310 REC DIST 1004			71
03320 REC DIST 2047			1,465
03410 COLUSA CO WTRWKS #1			3,997
03420 PRINCTN WATRWRKS			4,524
03480 CRTNA CRK FLD CTRL/CON			225
03511 CRTINA CSD RED RNCH ZN2			2,399
03512 CRTINA CSD RVR GLN ZN3			2,442
03513 CRTINA CSD WILDWD ES ZN4			1,511
5031 SOC WELFARE (IND)			143
1011 BRD OF SUPV			65,822
1023 ASSESSOR			117,579
10261 REV/REC			1,371
1051 ELECTIONS			65,808
1092 ADVERTISING			135
1103 EE_BENEFITS			987
1104 INSURANCE 1101			332
1106 SURVERYOR			2,203
1107 REFUNDS			1,311
2008 DA SRVP/GRT 2018			0
20131 SUPERIOR COURT - CJF			88,197
20132 SUP CRT- HIST 20131			63,533
20133 SUP CRT - BNKR 20131			4,706
2014 GRAND JURY			12,873
2016 DIST ATTNV			187,860
20161 DA WEL/INV			4,560
2017 CHILD SUPP SVCS			43,810
2018 LAW LIBRARY 20131			217
2019 PUBL DEFEND			11,367
2020 COMMUNICTNS			70,580
2021 SHERIFF			545,796

COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
20211 SO BAILIFF			12,018
2024 SHF-BOATING 2021			4,104
002344 SHF-CLAMMET GRANT 2022			71
2022 DRUG PREVENTTION			7,220
2031 JAIL			207,650
2033 JUV FAC			3,457
2035 PROBATION			172,057
002528 LOCAL COMM CORRCTN			29,792
02531 COMM CORRRTN PRFRM INCENT			10,482
2036 VICTIM WITN			9,957
20363 YOUTH OFFEND GNT			7,446
20364 CO VICTIM WITN SRV-XC 2016			15
2050 FLD WTR CON 02021			561
2059 AG ADM SERV			30,489
2060 AG COMM			95,442
2061 WTR MGT			21,751
2065 SITES_PROJ			22,729
2070 CLERK/RECOR			74,788
2071 CORONER			9,761
2074 LAFCO			39
2076 PLANN/BLDG			88,720
2077 ANIMAL CTRL			17,154
2080 TRAPPER			809
2081 OES			10,583
20811 HOME SECUR 2081			3,131
2083 PUBLIC ADMN			2,370
002258 DA INDIAN GAMNG 2016			384
002327 JAIL INMATE WELFARE 2031			3,350
002329 DRUG ENFORCEMENT 2022			335
02331 CIVIL FEE CAP PROJ 2021			206
02340 SHERIFF-SLESF 2021			3,004
002341 JAIL-SLESF 2031			143
002657 CC SERV AREA #2			6,757
3010 PUBLIC WORKS/ROADS			318,980
3016 BRIDGE FUND			0
3017 COUNTYWIDE ROAD DIST			0
032001 CCRCD PYRLL 03200			4,014
032025 CCRCD MISC PROJ 03200			1,377
032026 CCRCD SPC CRP GRT 03200			0
032027 CCRCD - D.O.C. 03200			0
032031 UL STONY FUEL TRTMT 03200			0

All Monetary Values Are \$ Dollars

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Report Output Prepared By COLUSA COUNTY

COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
4010 BEHAVORIAL HEALTH ADMIN SERV			153,510
4011 SUBSTANCE ABUSE SERVICES			35,863
4012 HEALTH			135,113
4013 MENTAL HEALTH			296,643
002936 MENTAL HLTH SERV FUND			21,194
002939 MHSA EDUC & TRAIN 002936			63
002940 MHSA PREV & EARLY INTERV			3,272
002942 MHSA INFO TECH 002936			0
002941 MHSA INNOVATION 002936			0
002943 MHSA CAP FAC 002936			140
002947 MHSA-HOUSING			5,407
002946 SAFE HEAVEN PROJ 002940			4,946
4015 AIR/WTR POLL CON			31,365
4019 ENVIRONMENTAL HEALTH			59,613
04021 STATE TRANSIT ASSISTANCE			226
4023 AMBULANCE			10,057
4031 CALIF CHILDRNS SRV 4012			255
002853 CHILDRENS TRUST FUND			222
5010 WELFARE ADMIN #108			103,998
5011 WELFARE #108			404,101
5012 IN HOME SUPP SERV 07526			1,548
5020 CATEG AID/SAWS HHS 5011			143
5032 INDG BURIAL			224
5033 SR NUTRITON			16,084
5041 JUV CRT WRD			505
5051 VET SERV			11,149
5061 SR CITIZENS			513
6012 SUPT OF SCH			0
6021 LIBRARY			216,214
6022 ADULT LITERACY			5,749
6023 FAMILY LIT			0
6031 AG EXTENS			19,956
7013 COUNTYWIDE RECREATION			116
7032 COL VET			15,014
7033 MAX VET			1,368
7034 PRIN VET			0
7035 WMS VET			9,746
2078 FISH AND GAME			1,197
7011 PARK AND REC 04006			2
1075 MIGRANT HOUSING			24,102
1076 MIGRANT HOUSING 1075			41

COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
1077 MIGRANT HOUSING 1075			0	
1078 MIGRANT HOUSING 1075			931	
04006 EAST PARK RESERVOIR			12,851	
04000 SOLID WASTE			14,306	
04020 LOCAL TRANSPORTATION			6,667	
04001 AIRPORT ENTRPSE			67,253	
04022 LOCAL TRANSPORTATION PLANNING			2,407	
04002 TRANSIT AGENCY			67,779	
04060 LAFCO			2,563	
07526 IHSS PUBLIC AUTHORITY			1,020	
OUTSIDE AGENCIES			134,591	
Direct Billed Total			193,453	
Unallocated Total			1,542,537	
Totals	<u>7,407,076</u>	<u>(1,155,240)</u>	<u>6,251,836</u>	Deviation 0

COLUSA COUNTY
Detail Of Allocated Costs

Department	BUILDING DEPREC	EQUIPMENT DEPREC	1012 CAO	1021 AUDITOR	1022 TREASURER	1031 CNTY CNSL	1040 PERSONNEL
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
BUILDING DEPREC	(351,301)	0	0	0	0	0	0
EQUIPMENT DEPREC	0	(292,744)	0	0	0	0	0
1012 CAO	12,084	1,016	(861,911)	7,802	2,598	14,301	7,375
1021 AUDITOR	6,409	2,665	8,855	(1,649,804)	2,656	10,368	19,318
1022 TREASURER	955	33	4,837	7,217	(438,550)	15,779	4,925
1031 CNTY CNSL	443	600	2,564	7,027	3,578	(689,097)	4,175
1040 PERSONNEL	12,503	4,145	3,497	7,376	2,252	47,462	(719,554)
1073 MAINTENANCE	0	17,342	5,351	16,508	4,147	957	7,817
1074 CUSTODIAN	779	1,575	1,947	10,481	2,274	0	7,716
1101 RISK	2,462	0	1,429	2,970	2,505	3,807	6,554
1108 IT	755	18,044	4,408	8,381	3,284	1,121	7,397
1109 PURCHASING	646	1,400	2,939	5,545	2,905	26,114	2,882
00158 MFH RESERVE	0	0	0	0	0	0	0
002128 ALMOND PARADISE	0	0	7	348	253	0	0
002129 THOMPSON ST	0	0	7	174	253	0	0
002133 WHISPER	0	0	7	348	484	0	0
002334 LIVE SCN	0	0	0	189	253	0	0
002548 CARL MOYER	0	0	0	159	211	0	0
002550 MFH CARE FUNDS	0	0	91	638	610	0	0
002660 SRV AREA#1 CEN	0	0	116	2,091	2,084	594	0
002817 EMS-OTHER 4012	0	0	0	15	21	0	0
03000 ARBCKLE-C/C FIRE	0	0	1	8,641	5,094	0	0
03010 BEAR VL-INDIAN VL	0	0	0	2,158	1,705	0	0
03030 MAX FIRE PROT	0	0	1	6,636	2,252	250	0
03033 MAXFIRE PG&E	0	0	0	29	42	0	0
03040 PRINCETN FIRE	0	0	0	2,251	2,295	0	0
03050 WMS FIRE PROT	0	0	0	282	105	0	0
03060 SAC RIV FIRE DIST	0	0	1	8,007	5,852	0	0
03080 ARBCKLE CEM	0	0	0	1,556	1,348	0	0
03090 COLLEGE CTY CEM	0	0	0	1,290	1,074	0	0
03100 COL CEM DIST	0	0	241	6,124	3,095	0	0
03103 COL CEM SLE TX-VLT	0	0	0	15	21	0	0
03110 CYPRESS HLL CEM	0	0	0	336	126	0	0
03120 GRND ISLAND CEM	0	0	0	637	653	190	0
03130 MAXWELL CEM	0	0	1	2,816	1,516	0	0
03133 MAX CEM SLE	0	0	0	15	21	0	0
03140 PRINCETON CEM	0	0	0	1,231	211	0	0
03150 STONYFRD-IND VL	0	0	0	1,060	1,221	0	0
03160 WILLIAMS CEM	0	0	1	3,029	1,663	0	0
03164 WMS CEM SLE	0	0	0	15	21	0	0

COLUSA COUNTY
Detail Of Allocated Costs

Department	BUILDING DEPREC	EQUIPMENT DEPREC	1012 CAO	1021 AUDITOR	1022 TREASURER	1031 CNTY CNSL	1040 PERSONNEL
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
03175 ARBUCKLE PARK &	0	0	0	651	484	0	0
03177 ARB P/REC-PRK/FAC	0	0	1	3,599	2,589	0	0
03178 ARB P&R	0	0	0	363	231	0	0
03180 MAXWELL REC &	0	0	0	6,198	1,284	121	0
03181 MRPD MXWL BEAUT	0	0	0	0	0	0	0
03190 COLUSA BSN DRN	0	0	1	2,424	1,010	0	0
03200 COLUSA RESC CONV	0	0	0	2,885	1,642	249	0
03240 SAC RIV WESTSDE	0	0	0	0	0	0	0
03260 CO MOSQ ABATMNT	0	0	1	8,500	4,504	0	0
03290 RECL DIST 108 MNT	0	0	0	0	0	0	0
03300 RECL DIST 108 IRRG	0	0	0	0	0	0	0
03310 REC DIST 1004	0	0	0	29	42	0	0
03320 REC DIST 2047	0	0	0	686	779	0	0
03410 COLUSA CO	0	0	0	2,417	1,579	0	0
03420 PRINCTN	0	0	52	2,764	1,579	0	0
03480 CRTNA CRK FLD	0	0	0	162	63	0	0
03511 CRTINA CSD RED	0	0	0	1,219	1,179	0	0
03512 CRTINA CSD RVR	0	0	0	1,262	1,179	0	0
03513 CRTINA CSD WILDWD	0	0	0	711	800	0	0
5031 SOC WELFARE (IND)	0	0	0	58	85	0	0
1011 BRD OF SUPV	5,318	762	3,393	15,680	2,169	4,328	371
1023 ASSESSOR	13,328	2,243	7,178	14,029	3,115	11,430	16,701
10261 REV/REC	0	0	(28)	1,161	21	217	0
1051 ELECTIONS	1,228	2,334	5,009	7,508	3,410	12,213	4,084
1092 ADVERTISING	0	0	52	0	0	83	0
1103 EE_BENEFITS	0	0	21	458	379	0	0
1104 INSURANCE 1101	0	0	0	290	42	0	0
1106 SURVERYOR	0	0	147	805	947	0	0
1107 REFUNDS	0	0	52	564	695	0	0
2008 DA SRVP/GRT 2018	0	0	0	0	0	0	0
20131 SUPERIOR COURT -	56,495	0	3,311	3,042	1,684	0	0
20132 SUP CRT- HIST 20131	25,759	0	1,844	0	0	0	0
20133 SUP CRT - BNKR	0	0	803	0	0	0	0
2014 GRAND JURY	2,428	209	596	775	505	7,393	0
2016 DIST ATTNY	0	14,562	5,968	18,611	5,810	8,692	18,296
20161 DA WEL/INV	0	0	316	1,102	21	0	1,648
2017 CHILD SUPP SVCS	0	0	2,862	13,214	2,442	3,507	14,473
2018 LAW LIBRARY 20131	0	0	0	0	0	217	0
2019 PUBL DEFEND	0	0	734	2,120	1,137	7,333	0
2020 COMMUNICTNS	2,905	33,869	2,610	10,758	1,895	0	13,781

COLUSA COUNTY
Detail Of Allocated Costs

Department	BUILDING DEPREC	EQUIPMENT DEPREC	1012 CAO	1021 AUDITOR	1022 TREASURER	1031 CNTY CNSL	1040 PERSONNEL
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
2021 SHERIFF	44,966	137,239	29,884	53,653	9,831	40,274	90,191
20211 SO BAILIFF	0	0	1,045	3,328	463	0	3,521
2024 SHF-BOATING 2021	0	0	378	1,684	1,474	0	88
002344 SHF-CLAMMET	0	0	17	33	21	0	0
2022 DRUG PREVENTTION	0	3,363	624	1,825	1,095	0	0
2031 JAIL	62,656	3,702	14,388	31,918	6,294	39,236	31,318
2033 JUV FAC	0	0	1,389	1,774	294	0	0
2035 PROBATION	22,063	3,869	10,131	26,501	6,715	10,188	27,979
002528 LOCAL COMM	0	0	1,884	9,402	5,116	0	5,914
02531 COMM CORRRTN	0	0	605	3,469	2,274	0	2,000
2036 VICTIM WITN	0	0	754	3,325	1,853	0	1,614
20363 YOUTH OFFEND GNT	343	0	451	1,935	736	0	1,831
20364 CO VICTIM WITN	0	0	0	0	0	0	0
2050 FLD WTR CON 02021	0	0	141	107	63	250	0
2059 AG ADM SERV	0	1,862	2,061	8,853	2,799	0	7,841
2060 AG COMM	1,401	15,709	4,992	12,501	3,747	10,285	17,930
2061 WTR MGT	0	3,097	629	2,433	1,179	10,466	1,789
2065 SITES_PROJ	11,710	0	1,020	1,667	821	5,242	0
2070 CLERK/RECOR	2,348	1,411	4,261	8,413	2,147	3,278	9,806
2071 CORONER	703	13	555	3,611	1,389	0	1,514
2074 LAFCO	0	0	0	39	0	0	0
2076 PLANN/BLDG	1,786	2,665	4,215	9,399	2,653	22,647	16,365
2077 ANIMAL CTRL	1,378	531	773	4,559	3,136	405	2,851
2080 TRAPPER	0	0	190	231	85	303	0
2081 OES	773	1,340	537	2,655	1,642	0	1,725
20811 HOME SECUR 2081	0	0	625	775	294	0	0
2083 PUBLIC ADMN	92	0	75	491	527	0	43
002258 DA INDIAN GAMNG	0	0	32	11	0	0	0
002327 JAIL INMATE	0	0	110	1,308	1,600	0	0
002329 DRUG	0	321	14	0	0	0	0
02331 CIVIL FEE CAP PROJ	0	0	22	71	85	0	0
02340 SHERIFF-SLESF 2021	0	0	498	688	673	0	0
002341 JAIL-SLESF 2031	0	0	0	58	85	0	0
002657 CC SERV AREA #2	0	0	558	2,509	2,274	1,021	43
3010 PUBLIC	4,114	0	22,070	66,754	19,787	67,648	67,804
3016 BRIDGE FUND	0	0	0	0	0	0	0
3017 COUNTYWIDE ROAD	0	0	0	0	0	0	0
032001 CCRCD PYRLL	0	0	1	2,874	1,137	0	0
032025 CCRCD MISC PROJ	0	0	0	682	695	0	0
032026 CCRCD SPC CRP	0	0	0	0	0	0	0

COLUSA COUNTY
Detail Of Allocated Costs

Department	BUILDING DEPREC	EQUIPMENT DEPREC	1012 CAO	1021 AUDITOR	1022 TREASURER	1031 CNTY CNSL	1040 PERSONNEL
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
032027 CCRCD - D.O.C.	0	0	0	0	0	0	0
032031 UL STONY FUEL	0	0	0	0	0	0	0
4010 BEHAVORIAL HEALTH	0	0	7,309	11,236	1,790	18,771	29,576
4011 SUBSTANCE ABUSE	0	0	1,738	10,501	6,863	1,386	0
4012 HEALTH	2,530	0	9,304	25,672	8,441	11,917	29,509
4013 MENTAL HEALTH	0	0	24,072	65,931	10,336	6,780	73,239
002936 MENTAL HLTH SERV	0	0	4,243	8,999	2,169	832	0
002939 MHSA EDUC &	0	0	27	15	21	0	0
002940 MHSA PREV &	0	0	516	1,468	1,158	0	0
002942 MHSA INFO TECH	0	0	0	0	0	0	0
002941 MHSA INNOVATION	0	0	0	0	0	0	0
002943 MHSA CAP FAC	0	0	0	58	63	0	0
002947 MHSA-HOUSING	0	0	498	2,310	1,958	0	0
002946 SAFE HEAVEN PROJ	0	0	427	0	0	0	0
4015 AIR/WTR POLL CON	0	0	1,657	5,431	2,000	10,567	4,933
4019 ENVIRONMENTAL	208	0	3,886	9,562	3,852	5,522	8,700
04021 STATE TRANSIT	0	0	0	226	0	0	0
4023 AMBULANCE	3,001	0	105	1,118	1,474	0	0
4031 CALIF CHILDRNS SRV	0	0	30	120	105	0	0
002853 CHILDRENS TRUST	0	0	0	159	63	0	0
5010 WELFARE ADMIN #108	922	0	5,906	18,274	6,105	17,451	16,581
5011 WELFARE #108	3,563	0	24,429	93,029	14,041	59,682	75,187
5012 IN HOME SUPP SERV	0	0	22	0	0	1,526	0
5020 CATEG AID/SAWS HHS	0	0	0	58	85	0	0
5032 INDG BURIAL	0	0	37	82	105	0	0
5033 SR NUTRITON	0	2,796	693	3,908	2,021	403	3,187
5041 JUV CRT WRD	0	0	23	229	253	0	0
5051 VET SERV	72	290	539	1,120	63	4,519	1,408
5061 SR CITIZENS	0	0	446	48	0	0	0
6012 SUPT OF SCH	0	0	0	0	0	0	0
6021 LIBRARY	6,035	9,147	13,756	18,345	8,272	1,614	12,809
6022 ADULT LITERACY	30	2,261	321	250	231	0	0
6023 FAMILY LIT	0	0	0	0	0	0	0
6031 AG EXTENS	0	2,329	1,164	4,976	2,084	152	4,260
7013 COUNTYWIDE	0	0	4	49	63	0	0
7032 COL VET	5,010	0	679	401	505	50	0
7033 MAX VET	30	0	62	533	505	0	0
7034 PRIN VET	0	0	0	0	0	0	0
7035 WMS VET	8,333	0	59	563	758	0	0
2078 FISH AND GAME	0	0	231	88	63	152	0

COLUSA COUNTY
Detail Of Allocated Costs

Department	BUILDING DEPREC	EQUIPMENT DEPREC	1012 CAO	1021 AUDITOR	1022 TREASURER	1031 CNTY CNSL	1040 PERSONNEL
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
7011 PARK AND REC 04006	0	0	2	0	0	0	0
1075 MIGRANT HOUSING	0	0	2,057	9,303	3,894	535	4,254
1076 MIGRANT HOUSING	0	0	2	18	21	0	0
1077 MIGRANT HOUSING	0	0	0	0	0	0	0
1078 MIGRANT HOUSING	0	0	441	490	0	0	0
04006 EAST PARK	0	0	1,361	3,753	1,095	253	2,969
04000 SOLID WASTE	0	0	4,255	5,595	1,642	2,768	0
04020 LOCAL	0	0	0	1,377	126	5,164	0
04001 AIRPORT ENTRPSE	0	0	2,253	3,565	2,379	23,409	674
04022 LOCAL	0	0	0	1,249	1,158	0	0
04002 TRANSIT AGENCY	0	0	3,150	20,502	5,957	7,657	19,365
04060 LAFCO	0	0	0	1,636	926	0	0
07526 IHSS PUBLIC	0	0	214	469	337	0	0
OUTSIDE AGENCIES	22,737	0	2,507	62,257	34,493	9,697	0
Direct Billings	0	0	0	10,652	0	6,835	0
Unallocated	0	0	567,333	727,201	126,107	103,486	3,223
Total	0	0	0	0	0	0	0

COLUSA COUNTY
Detail Of Allocated Costs

Department	1073 MAINTENANCE	1074 CUSTODIAN	1101 RISK	1108 IT	1109 PURCHASING	Total Plan Allocated
	8.5	9.5	10.5	11.5	12.5	
BUILDING DEPREC	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0
1012 CAO	12,154	13,049	44	10,345	7,513	0
1021 AUDITOR	8,004	17,096	78	18,338	8,823	0
1022 TREASURER	3,010	7,369	190	6,892	8,120	0
1031 CNTY CNSL	4,891	10,255	50	9,177	536	0
1040 PERSONNEL	21,026	9,674	67	8,733	6,281	0
1073 MAINTENANCE	(582,948)	9,491	752	11,064	4,182	0
1074 CUSTODIAN	2,425	(404,551)	67	5,741	1,252	0
1101 RISK	4,253	1,995	(31,762)	1,510	340	0
1108 IT	2,049	7,200	52	(740,732)	2,302	0
1109 PURCHASING	2,095	8,881	23	2,984	(156,512)	0
00158 MFH RESERVE	0	0	0	0	0	0
002128 ALMOND PARADISE	0	0	10	0	0	618
002129 THOMPSON ST	0	0	10	0	0	444
002133 WHISPER	0	0	10	0	0	849
002334 LIVE SCN	0	0	0	0	0	442
002548 CARL MOYER	0	0	0	0	0	370
002550 MFH CARE FUNDS	0	0	0	0	0	1,339
002660 SRV AREA#1 CEN	0	0	55	1	852	5,793
002817 EMS-OTHER 4012	0	0	0	0	0	36
03000 ARBCKLE-C/C FIRE	0	0	0	3	0	13,739
03010 BEAR VL-INDIAN VL	0	0	0	1	5,758	9,622
03030 MAX FIRE PROT	0	0	0	2	0	9,141
03033 MAXFIRE PG&E	0	0	0	0	0	71
03040 PRINCETN FIRE	0	0	0	1	0	4,547
03050 WMS FIRE PROT	0	0	0	0	0	387
03060 SAC RIV FIRE DIST	0	0	0	3	0	13,863
03080 ARBCKLE CEM	0	0	0	1	0	2,905
03090 COLLEGE CTY CEM	0	0	0	1	0	2,365
03100 COL CEM DIST	0	0	0	2	1,052	10,514
03103 COL CEM SLE TX-VLT	0	0	0	0	0	36
03110 CYPRESS HLL CEM	0	0	0	0	0	462
03120 GRND ISLAND CEM	0	0	0	0	0	1,480
03130 MAXWELL CEM	0	0	0	1	0	4,334
03133 MAX CEM SLE	0	0	0	0	0	36
03140 PRINCETON CEM	0	0	0	0	0	1,442
03150 STONYFRD-IND VL	0	0	0	1	0	2,282
03160 WILLIAMS CEM	0	0	0	1	257	4,951
03164 WMS CEM SLE	0	0	0	0	0	36

COLUSA COUNTY
Detail Of Allocated Costs

Department	1073 MAINTENANCE	1074 CUSTODIAN	1101 RISK	1108 IT	1109 PURCHASING	Total Plan Allocated
	8.5	9.5	10.5	11.5	12.5	
03175 ARBUCKLE PARK &	0	0	0	0	0	1,135
03177 ARB P/REC-PRK/FAC	0	0	0	2	0	6,191
03178 ARB P&R	0	0	0	0	0	594
03180 MAXWELL REC &	0	0	0	1	0	7,604
03181 MRPD MXWL BEAUT	0	0	0	0	0	0
03190 COLUSA BSN DRN	0	0	0	1	0	3,436
03200 COLUSA RESC CONV	0	0	0	1	0	4,777
03240 SAC RIV WESTSDE	0	0	0	0	0	0
03260 CO MOSQ ABATMNT	0	0	0	3	0	13,008
03290 RECL DIST 108 MNT	0	0	0	0	0	0
03300 RECL DIST 108 IRRG	0	0	0	0	0	0
03310 REC DIST 1004	0	0	0	0	0	71
03320 REC DIST 2047	0	0	0	0	0	1,465
03410 COLUSA CO	0	0	0	1	0	3,997
03420 PRINCTN	0	0	0	1	128	4,524
03480 CRTNA CRK FLD	0	0	0	0	0	225
03511 CRTINA CSD RED	0	0	0	1	0	2,399
03512 CRTINA CSD RVR	0	0	0	1	0	2,442
03513 CRTINA CSD WILDWD	0	0	0	0	0	1,511
5031 SOC WELFARE (IND)	0	0	0	0	0	143
1011 BRD OF SUPV	8,666	15,323	135	8,242	1,435	65,822
1023 ASSESSOR	11,098	18,118	242	14,610	5,487	117,579
10261 REV/REC	0	0	0	0	0	1,371
1051 ELECTIONS	3,825	7,975	40	7,722	10,460	65,808
1092 ADVERTISING	0	0	0	0	0	135
1103 EE_BENEFITS	0	0	0	0	129	987
1104 INSURANCE 1101	0	0	0	0	0	332
1106 SURVERYOR	0	0	0	0	304	2,203
1107 REFUNDS	0	0	0	0	0	1,311
2008 DA SRVP/GRT 2018	0	0	0	0	0	0
20131 SUPERIOR COURT -	12,717	10,701	246	1	0	88,197
20132 SUP CRT- HIST 20131	18,799	17,131	0	0	0	63,533
20133 SUP CRT - BNKR	233	3,670	0	0	0	4,706
2014 GRAND JURY	0	0	0	90	877	12,873
2016 DIST ATTNY	78,570	3,504	457	32,257	1,133	187,860
20161 DA WEL/INV	0	0	3	1,461	9	4,560
2017 CHILD SUPP SVCS	830	0	39	3,092	3,351	43,810
2018 LAW LIBRARY 20131	0	0	0	0	0	217
2019 PUBL DEFEND	0	0	42	1	0	11,367
2020 COMMUNICTNS	34	0	43	4,384	301	70,580

COLUSA COUNTY
Detail Of Allocated Costs

Department	1073 MAINTENANCE	1074 CUSTODIAN	1101 RISK	1108 IT	1109 PURCHASING	Total Plan Allocated
	8.5	9.5	10.5	11.5	12.5	
2021 SHERIFF	63,026	889	5,327	66,739	3,777	545,796
20211 SO BAILIFF	0	0	8	3,653	0	12,018
2024 SHF-BOATING 2021	8	0	57	1	414	4,104
002344 SHF-CLAMMET	0	0	0	0	0	71
2022 DRUG PREVENTTION	0	0	31	0	282	7,220
2031 JAIL	738	0	4,153	8,747	4,500	207,650
2033 JUV FAC	0	0	0	0	0	3,457
2035 PROBATION	13,234	21,422	266	26,700	2,989	172,057
002528 LOCAL COMM	0	0	25	6,139	1,312	29,792
02531 COMM CORRRTN	0	0	58	2,076	0	10,482
2036 VICTIM WITN	0	236	0	1,805	370	9,957
20363 YOUTH OFFEND GNT	0	0	38	1,900	212	7,446
20364 CO VICTIM WITN	0	0	0	15	0	15
2050 FLD WTR CON 02021	0	0	0	0	0	561
2059 AG ADM SERV	0	0	84	6,925	64	30,489
2060 AG COMM	415	0	311	26,754	1,397	95,442
2061 WTR MGT	0	0	23	1,853	282	21,751
2065 SITES_PROJ	2,269	0	0	0	0	22,729
2070 CLERK/RECOR	11,022	19,151	67	10,086	2,798	74,788
2071 CORONER	6	0	5	1,462	503	9,761
2074 LAFCO	0	0	0	0	0	39
2076 PLANN/BLDG	5,703	7,718	67	12,243	3,259	88,720
2077 ANIMAL CTRL	0	0	49	2,923	549	17,154
2080 TRAPPER	0	0	0	0	0	809
2081 OES	8	0	8	1,831	64	10,583
20811 HOME SECUR 2081	0	0	0	0	1,437	3,131
2083 PUBLIC ADMN	287	750	2	103	0	2,370
002258 DA INDIAN GAMNG	0	316	25	0	0	384
002327 JAIL INMATE	0	0	0	1	331	3,350
002329 DRUG	0	0	0	0	0	335
02331 CIVIL FEE CAP PROJ	0	0	0	0	28	206
02340 SHERIFF-SLESF 2021	0	0	0	0	1,145	3,004
002341 JAIL-SLESF 2031	0	0	0	0	0	143
002657 CC SERV AREA #2	0	0	52	1	299	6,757
3010 PUBLIC	12,443	24,016	4,520	29,281	543	318,980
3016 BRIDGE FUND	0	0	0	0	0	0
3017 COUNTYWIDE ROAD	0	0	0	0	0	0
032001 CCRCD PYRLL	0	0	0	2	0	4,014
032025 CCRCD MISC PROJ	0	0	0	0	0	1,377
032026 CCRCD SPC CRP	0	0	0	0	0	0

COLUSA COUNTY
Detail Of Allocated Costs

Department	1073 MAINTENANCE	1074 CUSTODIAN	1101 RISK	1108 IT	1109 PURCHASING	Total Plan Allocated
	8.5	9.5	10.5	11.5	12.5	
032027 CCRCD - D.O.C.	0	0	0	0	0	0
032031 UL STONY FUEL	0	0	0	0	0	0
4010 BEHAVORIAL HEALTH	15,423	19,132	3,147	46,914	212	153,510
4011 SUBSTANCE ABUSE	6,654	8,256	73	5	387	35,863
4012 HEALTH	5,850	19,663	210	17,535	4,482	135,113
4013 MENTAL HEALTH	19,870	24,648	1,284	64,287	6,196	296,643
002936 MENTAL HLTH SERV	2,207	2,739	2	3	0	21,194
002939 MHSA EDUC &	0	0	0	0	0	63
002940 MHSA PREV &	0	0	0	1	129	3,272
002942 MHSA INFO TECH	0	0	0	0	0	0
002941 MHSA INNOVATION	0	0	0	0	0	0
002943 MHSA CAP FAC	0	0	0	0	19	140
002947 MHSA-HOUSING	0	273	0	1	367	5,407
002946 SAFE HEAVEN PROJ	4,343	0	0	176	0	4,946
4015 AIR/WTR POLL CON	0	0	67	4,811	1,899	31,365
4019 ENVIRONMENTAL	8,764	9,477	109	7,790	1,743	59,613
04021 STATE TRANSIT	0	0	0	0	0	226
4023 AMBULANCE	4,282	0	76	1	0	10,057
4031 CALIF CHILDRNS SRV	0	0	0	0	0	255
002853 CHILDRENS TRUST	0	0	0	0	0	222
5010 WELFARE ADMIN #108	2,131	7,166	96	28,095	1,271	103,998
5011 WELFARE #108	8,240	27,696	2,848	75,481	19,905	404,101
5012 IN HOME SUPP SERV	0	0	0	0	0	1,548
5020 CATEG AID/SAWS HHS	0	0	0	0	0	143
5032 INDG BURIAL	0	0	0	0	0	224
5033 SR NUTRITON	0	0	25	2,923	128	16,084
5041 JUV CRT WRD	0	0	0	0	0	505
5051 VET SERV	772	556	5	1,461	344	11,149
5061 SR CITIZENS	0	0	0	0	19	513
6012 SUPT OF SCH	0	0	0	0	0	0
6021 LIBRARY	65,888	40,398	1,202	37,363	1,385	216,214
6022 ADULT LITERACY	1,327	1,110	3	0	216	5,749
6023 FAMILY LIT	0	0	0	0	0	0
6031 AG EXTENS	28	0	111	4,824	28	19,956
7013 COUNTYWIDE	0	0	0	0	0	116
7032 COL VET	962	7,371	36	0	0	15,014
7033 MAX VET	179	0	59	0	0	1,368
7034 PRIN VET	0	0	0	0	0	0
7035 WMS VET	0	0	33	0	0	9,746
2078 FISH AND GAME	0	0	35	0	628	1,197

COLUSA COUNTY
Detail Of Allocated Costs

Department	1073 MAINTENANCE	1074 CUSTODIAN	1101 RISK	1108 IT	1109 PURCHASING	Total Plan Allocated
	8.5	9.5	10.5	11.5	12.5	
7011 PARK AND REC 04006	0	0	0	0	0	2
1075 MIGRANT HOUSING	0	0	632	3,304	123	24,102
1076 MIGRANT HOUSING	0	0	0	0	0	41
1077 MIGRANT HOUSING	0	0	0	0	0	0
1078 MIGRANT HOUSING	0	0	0	0	0	931
04006 EAST PARK	0	0	0	2,923	497	12,851
04000 SOLID WASTE	0	0	0	1	45	14,306
04020 LOCAL	0	0	0	0	0	6,667
04001 AIRPORT ENTRPSE	18,789	0	0	1	16,183	67,253
04022 LOCAL	0	0	0	0	0	2,407
04002 TRANSIT AGENCY	1,943	0	0	8,681	524	67,779
04060 LAFCO	0	0	0	1	0	2,563
07526 IHSS PUBLIC	0	0	0	0	0	1,020
OUTSIDE AGENCIES	381	136	0	38	2,345	134,591
Direct Billings	104,646	0	0	71,320	0	193,453
Unallocated	6,431	0	3,878	4,878	0	1,542,537
Total	0	0	0	0	0	6,251,836

COLUSA COUNTY
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
BUILDING DEPREC		
1.4.1 HALL OF RECORDS	HALL OF RECORDS SQ FT	ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT
1.4.2 HISTORIC COURTHOUSE	HISTORIC CRTHSE SQ FT	ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT
1.4.3 HIST CRTHS BUNKER	HC BUNKER SQ FT	ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT
1.4.4 COLUSA PLAZA	COLUSA PLAZA SQ FT	ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT
1.4.5 MUNI COURTHOUSE	MUNI CRTHSE SQ FT	ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT
1.4.6 JAIL	JAIL SQ FT	ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT
1.4.7 ADMIN BUILDING	ADMIN BUILDING SQ FT	ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT
1.4.8 OTHER BUILDINGS	BLDG OTHER BDGS	BUILDING DEPRECIATION EXPENDITURE RECORDS OF OTHER BUILDINGS
EQUIPMENT DEPREC		
2.4.1 HEAVY TRUCKS	HEAVY TRUCKS DEPR COST	HEAVY TRUCK DEPRECITATION SCHEDULE
2.4.2 LIGHT TRUCKS	LIGHT TRUCKS DEPR COST	LIGHT TRUCK DEPRECIATION SCHEDULE
2.4.3 AUTOS	AUTO DEPR COST	AUTOMOBILE DEPRECIATION SCHEDULE
2.4.4 OTHER EQUIP	EQUIP OTHER DEPR COST	EQUIPMENT DEPREICATION SCHEDULE
1012 CAO		
3.4.1 BUDGET PREP	BUDGET PREP COST	EXPENDITURE PRINTOUTS
3.4.2 PERSONNEL	DEPT ASSISTANCE - PERSONNEL	PY PERSONNEL DEPT COST PLAN ALLOCATION BASIS SCH 9.5
3.4.3 MAINTENANCE	DEPT ASSISTANCE - MAINTENANCE	PY MAINTENANCE DEPT COST PLAN ALLOCATION BASIS SCH 9.5
3.4.4 CUSTODIAN	DEPT ASSISTANCE - CUSTODIAN	PY CUSTODIAN DEPT COST PLAN ALLOCATION BASIS SCH 9.5
3.4.5 IT	DEPT ASSISTANCE - IT	PY IT DEPT COST PLAN ALLOCATION BASIS SCH 9.5
3.4.6 PURCHASING	DEPT ASSISTANCE - PURCHASING	PY PURCHASING DEPT COST PLAN ALLOCATION BASIS SCH 9.5
3.4.7 RISK MGMT	DEPT ASSISTANCE - RISK MGMT	PY RISK MGMT COST PLAN ALLOCATION
1021 AUDITOR		
4.4.1 CLAIM ACCTG	ACTUAL NUMBER OF CLAIMS	PHYSICAL CLAIM COUNT USING VENDOR HISTORY BY DEPT
4.4.2 PAYROLL ACCTG	PAYROLL POSITIONS	EMPLOYEE POSITION ALLOCATION SCHEDULE
4.4.3 INTERNAL AUDIT	INTERNAL AUDITING COST	AUDITOR DEPT EMPLOYEE TIME RECORDS
4.4.4 COST PLAN PREP	COST PLN PREP COST	DEPT EXPENDITURE PRINTOUTS AT 6/30TH
4.4.5 BUDGET PREP	BUDGET PREP COST	EXPENDITURE PRINTOUTS
4.4.6 WELFARE PAYROLL	DHHS--SAWS ADMIN COST	AUDITOR DEPT EMPLOYEE TIME RECORDS
4.4.7 INSURANCE ADMIN	INSURANCE ADMIN	AUDITOR & PERSONNEL DEPT EMPLOYEE TIME RECORDS
4.4.8 SINGLE AUDIT	SINGLE AUDIT CHARGE TO SPECIFIC DEPT	MAJOR PROGS FROM SINGLE AUDIT ACT REPORT
4.4.9 GENERAL AUDIT	INTERNAL AUDIT-GENERAL	EXPENDITURE PRINTOUTS



COLUSA COUNTY
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
1022 TREASURER		
5.4.1 CHECK CLEARING	CHECK CLEARING COST	PHYSICAL CHECK COUNT USING VENDOR HISTORY BY DEPT
1031 CNTY CNSL		
6.4.1 GENERAL SERVICES	CO CNSL GENERAL SERVICES	COUNTY COUNSEL TIME RECORDS
6.4.2 CO LEGAL SERVICE	CO CNSL LEGAL SERVICE	COUNTY COUNSEL DEPT TIME SHEETS
6.4.3 NON-CO LEGAL SERV	CO CNSL NON-CO LEGAL SERV	PROFESSIONAL SERVICES EXPENDITURE RECORDS 00101-1031-53180
1040 PERSONNEL		
7.4.1 GENERAL PERSONNEL	PERSONNEL GEN ADMIN COST	EMPLOYEE POSITION ALLOCATION SCHEDULE
7.4.2 PERSONNEL SERVICE	PERSONNEL SERV COST	PERSONNEL DEPT EMPLOYEE TIME RECORDS
7.4.3 RISK MGMT ADMIN	INSURANCE ADMIN	AUDITOR & PERSONNEL DEPT EMPLOYEE TIME RECORDS
1073 MAINTENANCE		
8.4.1 SPECIAL PROJECTS	MAINT SPECIAL PROJ COST	MAINTENANCE DEPT TIME SHEETS AND EXPENDITURE ACCT DETAIL
8.4.2 MAINT OF STRUCTURE	MAINT STRU COST	MAINTENANCE DEPT EXPENSE RECORDS
1074 CUSTODIAN		
9.4.1 CUSTODIAL SERV	CUSTODIAL SERVICE COST	CUSTODIAN DEPT EMPLOYEE TIME RECORDS
9.4.2 UTILITIES	UTILITIES COST	CUSTODIAN EXPENDITURE RECORDS
9.4.3 CUSTODIAN SUPPLIES	CUSTODIAN SUPPLY COST	CUSTODIAL DEPT EXPENDITURE RECORDS
1101 RISK MANAGEMENT/INSURANCE		
10.4.1 INSURANCE ADMIN	INSUR DEPT ADMIN COST	INSURANCE DEPT EXPENDITURES
1108 IT		
11.4.1 GENERAL IT ADMIN	IT GENERAL ADMIN	ACTUAL NUMBER OF PCS PER DEPT
11.4.2 IT ACCOUNTING SYSTEM MAIN	ACTUAL NUMBER OF CLAIMS	PHYSICAL CLAIM COUNT USING VENDOR HISTORY BY DEPT
11.4.3 IT PAYROLL SYSTEM MAINT	PAYROLL POSITIONS	EMPLOYEE POSITION ALLOCATION SCHEDULE
11.4.4 IT SPECIAL PROJECTS	IT SPECIAL PROJ COST	INFORMATION TECHNOLOGY EMPLOYEE TIME RECORDS
1109 PURCHASING		
12.4.1 SERVICE & SUPPLIES	CS SERV & SUPPLY ADMIN COST	# OF JES PROCESSED BY CENTRAL SERV DEPT
12.4.2 COPIER	COPIER COST	CENTRAL SERVICES BILLING RECORDS FOR USE OF COPIER
12.4.3 POSTAGE	POSTAGE COST	CENTRAL SERVICES BILLING RECORDS FOR POSTAGE USAGE
12.4.4 DEPTS PURCHASES	CS DEPT TOTAL CHRGS	CENTRAL SERVICES MONTHLY BILLING RECORDS
12.4.5 SPECIAL PURCHASES	CS SPECIAL PURCH ADMIN COST	CENTRAL SERVICES EMPLOYEE TIME RECORDS



COLUSA COUNTY
Schedule 1.1 Narrative for Description 2019-2020 Costs To Be Allocated
For Department BUILDING DEPRECIATION

The costs reflected on the Building Schedule were the actual purchase or construction costs as could be determined from our records, adjusted for capitalized improvements and additions. Depreciation was calculated for all buildings based on useful life and a straight-line depreciation method. However, the actual depreciation expenses for the following buildings purchased with State Funds were excluded from the Cost Allocation Plan.

Migrant Housing Facility	Purchased with State Funds
Behavioral Health Building	Rental Rate System in place
DPW Storage Building	Purchased with State Funds
DHHS Modular Unit	Purchased with State Funds

In the 2021-2022 Cost Plan, the Building costs were obtained from the actual 2019-2020 depreciation expense and are as per below.

<u>Building Name</u>	<u>Depreciation Expense</u>
Hall of Record	\$8,745
Historic Courthouse	\$56,993
Historic Courthouse-Bunker	\$0
Municipal Courthouse	\$100,335
Colusa Plaza	\$1,694
Sheriff Department & Jail	\$81,428
Admin Building	\$18,793
Other Buildings	<u>\$83,313</u>
Total	<u>\$351,301</u>

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	351,301			351,301
Total Allocated Additions:			0	0
Total To Be Allocated:	351,301	0		351,301

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

	Total	General & Admin	HALL OF RECORDS	HISTORIC COURTHOUSE	HIST CRTHS BUNKER
Other Expense & Cost					
BUILDING USE	351,301	0	8,745	56,993	0
Departmental Totals					
Total Expenditures	351,301	0	8,745	56,993	0
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	351,301	0	8,745	56,993	0
Allocation Step 1					
1st Allocation	351,301	0	8,745	56,993	0
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 1000001 BUILDING DEPREC					
Total Allocated	351,301	0	8,745	56,993	0

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

	COLUSA PLAZA	MUNI COURTHOUSE	JAIL	ADMIN BUILDING	OTHER BUILDINGS
Other Expense & Cost					
BUILDING USE	1,694	100,335	81,428	18,793	83,313
Departmental Totals					
Total Expenditures	1,694	100,335	81,428	18,793	83,313
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	1,694	100,335	81,428	18,793	83,313
Allocation Step 1					
1st Allocation	1,694	100,335	81,428	18,793	83,313
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 1000001 BUILDING DEPREC					
Total Allocated	1,694	100,335	81,428	18,793	83,313

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

Activity - HALL OF RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	1,183	13.5277	1,183		1,183		1,183
1022 TREASURER	955	10.9205	955		955		955
1074 CUSTODIAN	779	8.9079	779		779		779
1109 PURCHASING	646	7.3871	646		646		646
1011 BRD OF SUPV	1,239	14.1681	1,239		1,239		1,239
1023 ASSESSOR	275	3.1447	275		275		275
1051 ELECTIONS	1,228	14.0423	1,228		1,228		1,228
2070 CLERK/RECOR	2,348	26.8497	2,348		2,348		2,348
2083 PUBLIC ADMN	92	1.0520	92		92		92
SubTotal	8,745	100.0000	8,745		8,745		8,745
Total	8,745	100.0000	8,745		8,745		8,745

Allocation Basis: HALL OF RECORDS SQ FT
Allocation Source: ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT

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

Activity - HISTORIC COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1012 CAO	8,256	14.4860	8,256		8,256		8,256
1021 AUDITOR	5,091	8.9327	5,091		5,091		5,091
1108 IT	755	1.3247	755		755		755
1011 BRD OF SUPV	4,079	7.1570	4,079		4,079		4,079
1023 ASSESSOR	13,053	22.9028	13,053		13,053		13,053
20132 SUP CRT- HIST 20131	25,759	45.1968	25,759		25,759		25,759
SubTotal	56,993	100.0000	56,993		56,993		56,993
Total	56,993	100.0000	56,993		56,993		56,993

Allocation Basis: HISTORIC CRTHSE SQ FT
Allocation Source: ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT

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

Activity - HIST CRTHS BUNKER

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: HC BUNKER SQ FT
Allocation Source: ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT

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

Activity - COLUSA PLAZA

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1031 CNTY CNSL	443	26.1511	443		443		443
2076 PLANN/BLDG	316	18.6541	316		316		316
3010 PUBLIC WORKS/ROADS	935	55.1948	935		935		935
SubTotal	1,694	100.0000	1,694		1,694		1,694
Total	1,694	100.0000	1,694		1,694		1,694

Allocation Basis: COLUSA PLAZA SQ FT
Allocation Source: ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT

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

Activity - MUNI COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
20131 SUPERIOR COURT - CJF	56,495	56.3064	56,495		56,495		56,495
2021 SHERIFF	21,777	21.7043	21,777		21,777		21,777
2035 PROBATION	22,063	21.9893	22,063		22,063		22,063
SubTotal	100,335	100.0000	100,335		100,335		100,335
Total	100,335	100.0000	100,335		100,335		100,335

Allocation Basis: MUNI CRTHSE SQ FT
Allocation Source: ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT

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

Activity - JAIL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2020 COMMUNICTNS	2,905	3.5676	2,905		2,905		2,905
2021 SHERIFF	14,553	17.8722	14,553		14,553		14,553
2031 JAIL	62,656	76.9465	62,656		62,656		62,656
2071 CORONER	541	0.6644	541		541		541
2081 OES	773	0.9493	773		773		773
SubTotal	81,428	100.0000	81,428		81,428		81,428
Total	81,428	100.0000	81,428		81,428		81,428

Allocation Basis: JAIL SQ FT
Allocation Source: ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT

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

Activity - ADMIN BUILDING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1012 CAO	3,828	20.3693	3,828		3,828		3,828
1040 PERSONNEL	12,503	66.5301	12,503		12,503		12,503
1101 RISK MANAGEMENT/INSURANCE	2,462	13.1006	2,462		2,462		2,462
SubTotal	18,793	100.0000	18,793		18,793		18,793
Total	18,793	100.0000	18,793		18,793		18,793

Allocation Basis: ADMIN BUILDING SQ FT
Allocation Source: ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT

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

Activity - OTHER BUILDINGS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1021 AUDITOR	135	0.1620	135		135		135
2014 GRAND JURY	2,428	2.9143	2,428		2,428		2,428
2021 SHERIFF	8,636	10.3658	8,636		8,636		8,636
20363 YOUTH OFFEND GNT	343	0.4117	343		343		343
2060 AG COMM	1,401	1.6818	1,401		1,401		1,401
2065 SITES_PROJ	11,710	14.0555	11,710		11,710		11,710
2071 CORONER	162	0.1944	162		162		162
2076 PLANN/BLDG	1,470	1.7644	1,470		1,470		1,470
2077 ANIMAL CTRL	1,378	1.6540	1,378		1,378		1,378
3010 PUBLIC WORKS/ROADS	3,179	3.8158	3,179		3,179		3,179
4012 HEALTH	2,530	3.0368	2,530		2,530		2,530
4019 ENVIRONMENTAL HEALTH	208	0.2497	208		208		208
4023 AMBULANCE	3,001	3.6025	3,001		3,001		3,001
5010 WELFARE ADMIN #108	922	1.1067	922		922		922
5011 WELFARE #108	3,563	4.2767	3,563		3,563		3,563
5051 VET SERV	72	0.0864	72		72		72
6021 LIBRARY	6,035	7.2438	6,035		6,035		6,035
6022 ADULT LITERACY	30	0.0360	30		30		30
7032 COL VET	5,010	6.0135	5,010		5,010		5,010
7033 MAX VET	30	0.0360	30		30		30
7035 WMS VET	8,333	10.0021	8,333		8,333		8,333
OUTSIDE AGENCIES	22,736	27.2901	22,737		22,737		22,737
SubTotal	83,312	100.0000	83,313		83,313		83,313
Total	83,312	100.0000	83,313		83,313		83,313

Allocation Basis: BLDG OTHER BDGS
Allocation Source: BUILDING DEPRECIATION EXPENDITURE RECORDS OF OTHER BUILDINGS

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

Receiving Department	Total	HALL OF RECORDS	HISTORIC	HIST CRTHS BUNKER	COLUSA PLAZA	MUNI COURTHOUSE	JAIL
1012 CAO	12,084	0	8,256	0	0	0	0
1021 AUDITOR	6,409	1,183	5,091	0	0	0	0
1022 TREASURER	955	955	0	0	0	0	0
1031 CNTY CNSL	443	0	0	0	443	0	0
1040 PERSONNEL	12,503	0	0	0	0	0	0
1074 CUSTODIAN	779	779	0	0	0	0	0
1101 RISK	2,462	0	0	0	0	0	0
1108 IT	755	0	755	0	0	0	0
1109 PURCHASING	646	646	0	0	0	0	0
1011 BRD OF SUPV	5,318	1,239	4,079	0	0	0	0
1023 ASSESSOR	13,328	275	13,053	0	0	0	0
1051 ELECTIONS	1,228	1,228	0	0	0	0	0
20131 SUPERIOR COURT -	56,495	0	0	0	0	56,495	0
20132 SUP CRT- HIST 20131	25,759	0	25,759	0	0	0	0
2014 GRAND JURY	2,428	0	0	0	0	0	0
2020 COMMUNICTNS	2,905	0	0	0	0	0	2,905
2021 SHERIFF	44,966	0	0	0	0	21,777	14,553
2031 JAIL	62,656	0	0	0	0	0	62,656
2035 PROBATION	22,063	0	0	0	0	22,063	0
20363 YOUTH OFFEND GNT	343	0	0	0	0	0	0
2060 AG COMM	1,401	0	0	0	0	0	0
2065 SITES_PROJ	11,710	0	0	0	0	0	0
2070 CLERK/RECOR	2,348	2,348	0	0	0	0	0
2071 CORONER	703	0	0	0	0	0	541
2076 PLANN/BLDG	1,786	0	0	0	316	0	0
2077 ANIMAL CTRL	1,378	0	0	0	0	0	0
2081 OES	773	0	0	0	0	0	773
2083 PUBLIC ADMN	92	92	0	0	0	0	0
3010 PUBLIC	4,114	0	0	0	935	0	0
4012 HEALTH	2,530	0	0	0	0	0	0
4019 ENVIRONMENTAL	208	0	0	0	0	0	0
4023 AMBULANCE	3,001	0	0	0	0	0	0
5010 WELFARE ADMIN #108	922	0	0	0	0	0	0
5011 WELFARE #108	3,563	0	0	0	0	0	0
5051 VET SERV	72	0	0	0	0	0	0
6021 LIBRARY	6,035	0	0	0	0	0	0
6022 ADULT LITERACY	30	0	0	0	0	0	0
7032 COL VET	5,010	0	0	0	0	0	0



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

Receiving Department	Total	HALL OF RECORDS	HISTORIC	HIST CRTHS BUNKER	COLUSA PLAZA	MUNI COURTHOUSE	JAIL
7033 MAX VET	30	0	0	0	0	0	0
7035 WMS VET	8,333	0	0	0	0	0	0
OUTSIDE AGENCIES	22,737	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	351,301	8,745	56,993	0	1,694	100,335	81,428



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

Receiving Department	ADMIN BUILDING	OTHER BUILDINGS
1012 CAO	3,828	0
1021 AUDITOR	0	135
1022 TREASURER	0	0
1031 CNTY CNSL	0	0
1040 PERSONNEL	12,503	0
1074 CUSTODIAN	0	0
1101 RISK	2,462	0
1108 IT	0	0
1109 PURCHASING	0	0
1011 BRD OF SUPV	0	0
1023 ASSESSOR	0	0
1051 ELECTIONS	0	0
20131 SUPERIOR COURT -	0	0
20132 SUP CRT- HIST 20131	0	0
2014 GRAND JURY	0	2,428
2020 COMMUNICTNS	0	0
2021 SHERIFF	0	8,636
2031 JAIL	0	0
2035 PROBATION	0	0
20363 YOUTH OFFEND GNT	0	343
2060 AG COMM	0	1,401
2065 SITES_PROJ	0	11,710
2070 CLERK/RECOR	0	0
2071 CORONER	0	162
2076 PLANN/BLDG	0	1,470
2077 ANIMAL CTRL	0	1,378
2081 OES	0	0
2083 PUBLIC ADMN	0	0
3010 PUBLIC	0	3,179
4012 HEALTH	0	2,530
4019 ENVIRONMENTAL	0	208
4023 AMBULANCE	0	3,001
5010 WELFARE ADMIN #108	0	922
5011 WELFARE #108	0	3,563
5051 VET SERV	0	72
6021 LIBRARY	0	6,035
6022 ADULT LITERACY	0	30
7032 COL VET	0	5,010



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

Receiving Department	ADMIN BUILDING	OTHER BUILDINGS
7033 MAX VET	0	30
7035 WMS VET	0	8,333
OUTSIDE AGENCIES	0	22,737
Direct Billed	0	0
Total	18,793	83,313



COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department BUILDING DEPREC

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
BOARD OF SUPV	5,318	NA	NA	5,318
ASSESSOR	13,328	NA	NA	13,328
ELECTIONS	1,228	NA	NA	1,228
JUDICIAL DIST	56,495	NA	NA	56,495
SUP CRT	25,759	NA	NA	25,759
GRAND JURY	2,428	NA	NA	2,428
COMMUNICATIONS	2,905	NA	NA	2,905
SHERIFF	44,966	NA	NA	44,966
JAIL	62,656	NA	NA	62,656
PROBATION	22,063	NA	NA	22,063
YOUTHFUL OFFENDER GRANT	343	NA	NA	343
AG COMMISSIONER	1,401	NA	NA	1,401
SITES RESERVOIR PROJECT	11,710	NA	NA	11,710
CLERK/RECORDER	2,348	NA	NA	2,348
CORONER	703	NA	NA	703
PLANNING/BLDG	1,786	NA	NA	1,786
ANIML CNTRL SERV	1,378	NA	NA	1,378
OES	773	NA	NA	773
PUBLIC ADMIN	92	NA	NA	92
PUBLIC WORKS/ROADS	4,114	NA	NA	4,114
HEALTH	2,530	NA	NA	2,530
ENVIRONMENTAL HEALTH	208	NA	NA	208
AMBULANCE SERV	3,001	NA	NA	3,001
WELFARE ADMIN #108	922	NA	NA	922
WELFARE #108	3,563	NA	NA	3,563
VETERAN SERVICES	72	NA	NA	72
LIBRARY	6,035	NA	NA	6,035
ADULT LITERACY	30	NA	NA	30
COLUSA VET HALL	5,010	NA	NA	5,010
MAXWELL VET HALL	30	NA	NA	30
WMS VET HALL	8,333	NA	NA	8,333
OUTSIDE AGENCIES	22,737	NA	NA	22,737

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department BUILDING DEPREC

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
Department Total:	314,265	0	0	314,265
Grand Total:	314,265	0	0	314,265

COLUSA COUNTY
Schedule 2.1 Narrative Description of 2019-2020 Costs To Be Allocated
For Department EQUIPMENT DEPRECIATION

Equipment Cost Schedules contain the actual costs which were taken from the County's detailed inventory records as of 6/30/2020. Inventory figures were updated to include the year's acquisitions, trade-ins, and sales. The equipment was individually identified and the County depreciation guidelines were consistently applied to all applicable equipment. The Departments that were State and/or Federal funded at the time of the equipment purchase were not charged for equipment use in the Cost Plan.

In the 2021-2022 Cost Plan, the Equipment costs were obtained from the actual 2019-2020 depreciation expense and are as per below.

<u>Equipment Name</u>	<u>Depreciation Expense</u>
Heavy Trucks	\$ 8,077.00
Light Trucks	\$ 22,579.00
Autos	\$129,151.00
Other Equipment	<u>\$132,937.00</u>
Total	<u>\$292,744.00</u>

COLUSA COUNTY
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT DEPREC

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	292,744			292,744
Total Allocated Additions:			0	0
Total To Be Allocated:	292,744	0		292,744

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

	Total	General & Admin	HEAVY TRUCKS	LIGHT TRUCKS	AUTOS
Other Expense & Cost					
EQUIPMENT USE ALLOW	292,744	0	8,077	22,579	129,151
Departmental Totals					
Total Expenditures	292,744	0	8,077	22,579	129,151
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	292,744	0	8,077	22,579	129,151
Allocation Step 1					
1st Allocation	292,744	0	8,077	22,579	129,151
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 1000002 EQUIPMENT DEPREC					
Total Allocated	292,744	0	8,077	22,579	129,151

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

OTHER EQUIP	
Other Expense & Cost	
EQUIPMENT USE ALLOW	132,937
Departmental Totals	
Total Expenditures	132,937
Deductions	
Total Deductions	0
Functional Cost	132,937
Allocation Step 1	
1st Allocation	132,937
Allocation Step 2	
2nd Allocation	0
Total For 1000002 EQUIPMENT DEPREC	
Total Allocated	132,937

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

Activity - HEAVY TRUCKS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2035 PROBATION	3,191	39.5072	3,191		3,191		3,191
5033 SR NUTRITON	2,647	32.7721	2,647		2,647		2,647
6031 AG EXTENS	2,239	27.7207	2,239		2,239		2,239
SubTotal	8,077	100.0000	8,077		8,077		8,077
Total	8,077	100.0000	8,077		8,077		8,077

Allocation Basis: HEAVY TRUCKS DEPR COST
Allocation Source: HEAVY TRUCK DEPRECIATION SCHEDULE

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

Activity - LIGHT TRUCKS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1073 MAINTENANCE	1,929	8.5433	1,929		1,929		1,929
1074 CUSTODIAN	1,228	5.4387	1,228		1,228		1,228
1023 ASSESSOR	2,243	9.9340	2,243		2,243		2,243
2060 AG COMM	12,407	54.9494	12,407		12,407		12,407
2061 WTR MGT	2,843	12.5913	2,843		2,843		2,843
2076 PLANN/BLDG	1,929	8.5433	1,929		1,929		1,929
SubTotal	22,579	100.0000	22,579		22,579		22,579
Total	22,579	100.0000	22,579		22,579		22,579

Allocation Basis: LIGHT TRUCKS DEPR COST
Allocation Source: LIGHT TRUCK DEPRECIATION SCHEDULE

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

Activity - AUTOS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2016 DIST ATTNY	8,301	6.4274	8,301		8,301		8,301
2021 SHERIFF	120,850	93.5726	120,850		120,850		120,850
SubTotal	129,151	100.0000	129,151		129,151		129,151
Total	129,151	100.0000	129,151		129,151		129,151

Allocation Basis: AUTO DEPR COST
Allocation Source: AUTOMOBILE DEPRECIATION SCHEDULE

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

Activity - OTHER EQUIP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1012 CAO	1,016	0.7643	1,016		1,016		1,016
1021 AUDITOR	2,665	2.0047	2,665		2,665		2,665
1022 TREASURER	33	0.0248	33		33		33
1031 CNTY CNSL	600	0.4513	600		600		600
1040 PERSONNEL	4,145	3.1180	4,145		4,145		4,145
1073 MAINTENANCE	15,413	11.5942	15,413		15,413		15,413
1074 CUSTODIAN	347	0.2610	347		347		347
1108 IT	18,044	13.5733	18,044		18,044		18,044
1109 PURCHASING	1,400	1.0531	1,400		1,400		1,400
1011 BRD OF SUPV	762	0.5732	762		762		762
1051 ELECTIONS	2,334	1.7557	2,334		2,334		2,334
2014 GRAND JURY	209	0.1572	209		209		209
2016 DIST ATTN	6,261	4.7098	6,261		6,261		6,261
2020 COMMUNICTNS	33,869	25.4776	33,869		33,869		33,869
2021 SHERIFF	16,389	12.3284	16,389		16,389		16,389
2022 DRUG PREVENTTION	3,363	2.5298	3,363		3,363		3,363
2031 JAIL	3,702	2.7848	3,702		3,702		3,702
2035 PROBATION	678	0.5100	678		678		678
2059 AG ADM SERV	1,862	1.4007	1,862		1,862		1,862
2060 AG COMM	3,302	2.4839	3,302		3,302		3,302
2061 WTR MGT	254	0.1911	254		254		254
2070 CLERK/RECOR	1,411	1.0614	1,411		1,411		1,411
2071 CORONER	13	0.0098	13		13		13
2076 PLANN/BLDG	736	0.5536	736		736		736
2077 ANIMAL CTRL	531	0.3994	531		531		531
2081 OES	1,340	1.0080	1,340		1,340		1,340
002329 DRUG ENFORCEMENT 2022	321	0.2415	321		321		321
5033 SR NUTRITON	149	0.1121	149		149		149
5051 VET SERV	290	0.2181	290		290		290

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

Activity - OTHER EQUIP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
6021 LIBRARY	9,147	6.8807	9,147		9,147		9,147
6022 ADULT LITERACY	2,261	1.7008	2,261		2,261		2,261
6031 AG EXTENS	90	0.0677	90		90		90
SubTotal	132,937	100.0000	132,937		132,937		132,937
Total	132,937	100.0000	132,937		132,937		132,937

Allocation Basis: EQUIP OTHER DEPR COST
Allocation Source: EQUIPMENT DEPREICATION SCHEDULE

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

Receiving Department	Total	HEAVY TRUCKS	LIGHT TRUCKS	AUTOS	OTHER EQUIP
1012 CAO	1,016	0	0	0	1,016
1021 AUDITOR	2,665	0	0	0	2,665
1022 TREASURER	33	0	0	0	33
1031 CNTY CNSL	600	0	0	0	600
1040 PERSONNEL	4,145	0	0	0	4,145
1073 MAINTENANCE	17,342	0	1,929	0	15,413
1074 CUSTODIAN	1,575	0	1,228	0	347
1108 IT	18,044	0	0	0	18,044
1109 PURCHASING	1,400	0	0	0	1,400
1011 BRD OF SUPV	762	0	0	0	762
1023 ASSESSOR	2,243	0	2,243	0	0
1051 ELECTIONS	2,334	0	0	0	2,334
2014 GRAND JURY	209	0	0	0	209
2016 DIST ATTN	14,562	0	0	8,301	6,261
2020 COMMUNICTNS	33,869	0	0	0	33,869
2021 SHERIFF	137,239	0	0	120,850	16,389
2022 DRUG PREVENTION	3,363	0	0	0	3,363
2031 JAIL	3,702	0	0	0	3,702
2035 PROBATION	3,869	3,191	0	0	678
2059 AG ADM SERV	1,862	0	0	0	1,862
2060 AG COMM	15,709	0	12,407	0	3,302
2061 WTR MGT	3,097	0	2,843	0	254
2070 CLERK/RECOR	1,411	0	0	0	1,411
2071 CORONER	13	0	0	0	13
2076 PLANN/BLDG	2,665	0	1,929	0	736
2077 ANIMAL CTRL	531	0	0	0	531
2081 OES	1,340	0	0	0	1,340
002329 DRUG	321	0	0	0	321
5033 SR NUTRITON	2,796	2,647	0	0	149
5051 VET SERV	290	0	0	0	290
6021 LIBRARY	9,147	0	0	0	9,147
6022 ADULT LITERACY	2,261	0	0	0	2,261
6031 AG EXTENS	2,329	2,239	0	0	90



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

Receiving Department	Total	HEAVY TRUCKS	LIGHT TRUCKS	AUTOS	OTHER EQUIP
Direct Billed	0	0	0	0	0
Total	292,744	8,077	22,579	129,151	132,937



COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department EQUIPMENT DEPREC

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
BOARD OF SUPV	762	NA	NA	762
ASSESSOR	2,243	NA	NA	2,243
ELECTIONS	2,334	NA	NA	2,334
GRAND JURY	209	NA	NA	209
DISTRICT ATTN	14,562	NA	NA	14,562
COMMUNICATIONS	33,869	NA	NA	33,869
SHERIFF	137,239	NA	NA	137,239
DRUG PREVENTION	3,363	NA	NA	3,363
JAIL	3,702	NA	NA	3,702
PROBATION	3,869	NA	NA	3,869
AG ADMIN SERV	1,862	NA	NA	1,862
AG COMMISSIONER	15,709	NA	NA	15,709
WATER MANAGEMENT	3,097	NA	NA	3,097
CLERK/RECORDER	1,411	NA	NA	1,411
CORONER	13	NA	NA	13
PLANNING/BLDG	2,665	NA	NA	2,665
ANIML CNTRL SERV	531	NA	NA	531
OES	1,340	NA	NA	1,340
DRUG ENFORCEMENT	321	NA	NA	321
SR NUTRITION PROGRAM	2,796	NA	NA	2,796
VETERAN SERVICES	290	NA	NA	290
LIBRARY	9,147	NA	NA	9,147
ADULT LITERACY	2,261	NA	NA	2,261
AG EXTENSIONS	2,329	NA	NA	2,329
Department Total:	245,924	0	0	245,924
Grand Total:	245,924	0	0	245,924

COLUSA COUNTY
Schedule 3.1 Narrative Description of 2019-2020 Costs to be Allocated
For Department 1012 County Administrative Office

The County Administrative Officer is appointed by the Board of Supervisors. This office recommends and manages the county budget, facilitates the implementation of policies for the Board of Supervisors, analyzes issues and makes recommendations to the Board, represents the county in intergovernmental relationships, coordinates the work of all county departments, and coordinates the overall administration of county government. The County Administrative Officer also serves as the Clerk of the Board, Purchasing Agent and provides direct supervision to the following divisions: Human Resources, Risk Management, Purchasing & Procurement, Information Technology, Custodian, and Maintenance. The costs relating to this department were divided into eight different functions using salary allocations based on actual employee time records. Retiree OPEB is now included in Salaries & Benefits as a result of it now being allowable because of the County entering into an irrevocable OPEB Trust Fund (Section 115 Trust).

RETIREE HEALTH

The Retiree Health function consisted of all costs for Retiree Health benefits which are not allowable costs and are not reimbursable.

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 to departments and the County as a whole for policy level decisions which are not allowable costs and are not reimbursable.

BUDGET PREP

The Budget Prep function consisted of the preparation of the annual County Budget. The costs related to the Budget Prep function was based on the amount of time spent as recorded on employee time records and were allocated based on the departments' total annual expenditures less purchases of fixed assets.

DEPARTMENT SERVICES

The County Administrative office manages and supports multiple departments within the county. These department functions are separated based on the costs for the support services and time spent providing assistance to the various departments. The allocation of costs is based on the percentage/amounts of previous year's A-87 charges provided to the service departments by the County Administrative office.

REVENUE

Revenue recorded in the County Administrative office's revenue accounts for the 2019-2020 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>
\$326	#1012-479321	PY Insurance Dividend	General Government

DIRECT BILLED

There were no costs direct billed during the 2019-2020 Fiscal Year.

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

\$336,713 Total Budget 2019-2020 Actual Expenditures

\$437,241 Add back Transfers and Reimbursements

\$773,954 Total Expenditures

COLUSA COUNTY
Schedule .2 - Costs To Be Allocated
For Department 1012 CAO

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	773,956			773,956
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING DEPREC	12,084		12,084	
EQUIPMENT DEPREC	1,016		1,016	
1012 CAO		5,105	5,105	
1021 AUDITOR		7,802	7,802	
1022 TREASURER		2,598	2,598	
1031 CNTY CNSL		14,301	14,301	
1040 PERSONNEL		7,375	7,375	
1073 MAINTENANCE		12,154	12,154	
1074 CUSTODIAN		13,049	13,049	
1101 RISK MANAGEMENT/INSURANCE		44	44	
1108 IT		10,345	10,345	
1109 PURCHASING		7,513	7,513	
Total Allocated Additions:	13,100	80,286	93,386	93,386
#479321 PY INSURANCE DIVIDEND	(326)			
#479360 MISC-OTHER REVENUE	0			
Total Departmental Cost Adjustments:	(326)			(326)
Total To Be Allocated:	786,730	80,286		867,016

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1012 CAO

	Total	General & Admin	BUDGET PREP	PERSONNEL	MAINTENANCE
Wages & Benefits					
Salaries & Wages	660,511	0	125,553	35,783	35,342
Other Expense & Cost					
53060 COMMUNICATIONS	2,572	0	0	0	0
53090 HOUSEHOLD EXPENSE	9	0	0	0	0
53061 COMMUNICATIONS-CELL	2,160	0	0	0	0
53100 INSURANCE	1,272	0	0	0	0
53120 MAINTENANCE-EQUIPMENT	8,148	0	0	0	0
53121 MAINTENANCE-SOFTWARE	10,048	0	0	0	0
53150 MEMBERSHIPS	15,351	0	0	0	0
53163 FINANCE/LATE CHARGES	0	0	0	0	0
53170 OFFICE EXPENSE	2,682	0	0	0	0
53171 POSTAGE	990	0	0	0	0
53180 PROFESSIONAL SPEC SERV	57,623	0	0	0	0
53190 PUBL & LEGAL NOTICE	0	0	0	0	0
53200 RENTS & LEASES EQUIP	3,820	0	0	0	0
53229 INDIRECT OVERHEAD COSTS	0	0	0	0	0
53230 SPECIAL DEPT EXPENSE	119	0	0	0	0
53231 SOFTWARE	0	0	0	0	0
53250 TRANSPORTATION & TRAVEL	4,877	0	0	0	0
532504 TRANSPORT & TRAVEL-VENDOR	0	0	0	0	0
53251 EDUCATION & TRAINING	2,705	0	0	0	0
53260 UTILITIES	1,069	0	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	773,956	0	125,553	35,783	35,342
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#479321 PY INSURANCE DIVIDEND	(326)	0	0	0	0
#479360 MISC-OTHER REVENUE	0	0	0	0	0
Functional Cost	773,630	0	125,553	35,783	35,342

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1012 CAO

	Total	General & Admin	BUDGET PREP	PERSONNEL	MAINTENANCE
Allocation Step 1					
Inbound- All Others	13,100	13,100	0	0	0
Reallocate Admin Costs		(13,100)	2,125	605	599
Unallocated Costs	(514,776)	0	0	0	0
1st Allocation	271,954	0	127,678	36,388	35,941
Allocation Step 2					
Inbound- All Others	80,286	80,286	0	0	0
Reallocate Admin Costs		(80,286)	13,022	3,709	3,669
Unallocated Costs	(52,557)	0	0	0	0
2nd Allocation	27,729	0	13,022	3,709	3,669
Total For 1010120 1012 CAO					
Total Allocated	299,683	0	140,700	40,097	39,610

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1012 CAO

	CUSTODIAN	IT	PURCHASING	RISK MGMT	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	5,911	6,521	40,748	17,571	393,082
Other Expense & Cost					
53060 COMMUNICATIONS	0	0	0	0	2,572
53090 HOUSEHOLD EXPENSE	0	0	0	0	9
53061 COMMUNICATIONS-CELL	0	0	0	0	2,160
53100 INSURANCE	0	0	0	0	1,272
53120 MAINTENANCE-EQUIPMENT	0	0	0	0	8,148
53121 MAINTENANCE-SOFTWARE	0	0	0	0	10,048
53150 MEMBERSHIPS	0	0	0	0	15,351
53163 FINANCE/LATE CHARGES	0	0	0	0	0
53170 OFFICE EXPENSE	0	0	0	0	2,682
53171 POSTAGE	0	0	0	0	990
53180 PROFESSIONAL SPEC SERV	0	0	0	0	57,623
53190 PUBL & LEGAL NOTICE	0	0	0	0	0
53200 RENTS & LEASES EQUIP	0	0	0	0	3,820
53229 INDIRECT OVERHEAD COSTS	0	0	0	0	0
53230 SPECIAL DEPT EXPENSE	0	0	0	0	119
53231 SOFTWARE	0	0	0	0	0
53250 TRANSPORTATION & TRAVEL	0	0	0	0	4,877
532504 TRANSPORT & TRAVEL-VENDOR	0	0	0	0	0
53251 EDUCATION & TRAINING	0	0	0	0	2,705
53260 UTILITIES	0	0	0	0	1,069
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	5,911	6,521	40,748	17,571	506,527
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#479321 PY INSURANCE DIVIDEND	0	0	0	0	(326)
#479360 MISC-OTHER REVENUE	0	0	0	0	0
Functional Cost	5,911	6,521	40,748	17,571	506,201

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1012 CAO

	CUSTODIAN	IT	PURCHASING	RISK MGMT	GENERAL GOV'T
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	100	110	689	297	8,575
Unallocated Costs	0	0	0	0	(514,776)
1st Allocation	6,011	6,631	41,437	17,868	0
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	610	674	4,223	1,822	52,557
Unallocated Costs	0	0	0	0	(52,557)
2nd Allocation	610	674	4,223	1,822	0
Total For 1010120 1012 CAO					
Total Allocated	6,621	7,305	45,660	19,690	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1012 CAO

RETIREE HEALTH

Wages & Benefits

Salaries & Wages	0
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Other Expense & Cost

53060 COMMUNICATIONS	0
53090 HOUSEHOLD EXPENSE	0
53061 COMMUNICATIONS-CELL	0
53100 INSURANCE	0
53120 MAINTENANCE-EQUIPMENT	0
53121 MAINTENANCE-SOFTWARE	0
53150 MEMBERSHIPS	0
53163 FINANCE/LATE CHARGES	0
53170 OFFICE EXPENSE	0
53171 POSTAGE	0
53180 PROFESSIONAL SPEC SERV	0
53190 PUBL & LEGAL NOTICE	0
53200 RENTS & LEASES EQUIP	0
53229 INDIRECT OVERHEAD COSTS	0
53230 SPECIAL DEPT EXPENSE	0
53231 SOFTWARE	0
53250 TRANSPORTATION & TRAVEL	0
532504 TRANSPORT & TRAVEL-VENDOR	0
53251 EDUCATION & TRAINING	0
53260 UTILITIES	0
*FIXED ASSETS	0

Departmental Totals

Total Expenditures	0
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Deductions

Total Deductions	0
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Cost Adjustments

#479321 PY INSURANCE DIVIDEND	0
#479360 MISC-OTHER REVENUE	0

Functional Cost	0
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COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1012 CAO

RETIREE HEALTH

Allocation Step 1				
Inbound- All Others				
Reallocate Admin Costs				
Unallocated Costs				
1st Allocation				
Allocation Step 2				
Inbound- All Others				
Reallocate Admin Costs				
Unallocated Costs				
2nd Allocation				
Total For 1010120 1012 CAO				
Total Allocated				

0
0
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COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1012 CAO

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1012 CAO	773,953	1.1756	1,501		1,501		1,501
1021 AUDITOR	1,650,358	2.5068	3,201		3,201	330	3,531
1022 TREASURER	576,758	0.8761	1,119		1,119	115	1,234
1031 CNTY CNSL	694,904	1.0555	1,348		1,348	139	1,487
1040 PERSONNEL	601,467	0.9136	1,166		1,166	120	1,286
1073 MAINTENANCE	634,528	0.9638	1,231		1,231	127	1,358
1074 CUSTODIAN	370,675	0.5630	719		719	74	793
1101 RISK MANAGEMENT/INSURANCE	137,800	0.2093	267		267	28	295
1108 IT	707,130	1.0741	1,371		1,371	142	1,513
1109 PURCHASING	615,450	0.9348	1,194		1,194	123	1,317
1011 BRD OF SUPV	781,318	1.1868	1,515		1,515	156	1,671
1023 ASSESSOR	1,354,210	2.0569	2,626		2,626	271	2,897
10261 REV/REC	-12,720	-0.0193	-25		-25	-3	-28
1051 ELECTIONS	653,951	0.9933	1,268		1,268	131	1,399
1092 ADVERTISING	33	0.0001					
1103 EE_BENEFITS	9,737	0.0148	19		19	2	21
1106 SURVERYOR	64,320	0.0977	125		125	13	138
1107 REFUNDS	24,126	0.0366	47		47	5	52
20131 SUPERIOR COURT - CJF	670,560	1.0185	1,300		1,300	134	1,434
2014 GRAND JURY	27,430	0.0417	53		53	5	58
2016 DIST ATTN	1,948,343	2.9594	3,778		3,778	390	4,168
20161 DA WEL/INV	108,232	0.1644	210		210	22	232
2017 CHILD SUPP SVCS	574,782	0.8730	1,115		1,115	115	1,230
2019 PUBL DEFEND	329,685	0.5008	639		639	66	705
2020 COMMUNICTNS	799,882	1.2150	1,551		1,551	160	1,711
2021 SHERIFF	5,359,460	8.1406	10,394		10,394	1,073	11,467
20211 SO BAILIFF	393,355	0.5975	763		763	79	842
2024 SHF-BOATING 2021	134,815	0.2048	261		261	27	288
002344 SHF-CLAMMET GRANT 2022	7,637	0.0116	15		15	2	17

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1012 CAO

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2022 DRUG PREVENTTION	205,705	0.3125	399		399	41	440
2031 JAIL	3,671,775	5.5771	7,121		7,121	735	7,856
2033 JUV FAC	649,228	0.9861	1,259		1,259	130	1,389
2035 PROBATION	1,743,779	2.6487	3,382		3,382	349	3,731
002528 LOCAL COMM CORRCTN	555,468	0.8437	1,077		1,077	111	1,188
02531 COMM CORRTN PRFRM INCENT	194,849	0.2960	378		378	39	417
2036 VICTIM WITN	234,017	0.3555	454		454	47	501
20363 YOUTH OFFEND GNT	147,409	0.2239	286		286	30	316
2050 FLD WTR CON 02021	26,644	0.0405	52		52	5	57
2059 AG ADM SERV	627,574	0.9532	1,217		1,217	126	1,343
2060 AG COMM	1,303,724	1.9803	2,528		2,528	261	2,789
2061 WTR MGT	166,292	0.2526	322		322	33	355
2065 SITES_PROJ	415,176	0.6306	805		805	83	888
2070 CLERK/RECOR	380,724	0.5783	738		738	76	814
2071 CORONER	211,987	0.3220	411		411	42	453
2076 PLANN/BLDG	930,498	1.4134	1,805		1,805	186	1,991
2077 ANIMAL CTRL	237,784	0.3612	461		461	48	509
2080 TRAPPER	72,730	0.1105	141		141	15	156
2081 OES	191,227	0.2905	371		371	38	409
20811 HOME SECUR 2081	216,347	0.3286	420		420	43	463
2083 PUBLIC ADMN	17,015	0.0258	33		33	3	36
002258 DA INDIAN GAMNG 2016	5,375	0.0082	10		10	1	11
002327 JAIL INMATE WELFARE 2031	25,782	0.0392	50		50	5	55
02331 CIVIL FEE CAP PROJ 2021	5,583	0.0085	11		11	1	12
02340 SHERIFF-SLESF 2021	64,001	0.0972	124		124	13	137
002657 CC SERV AREA #2	240,259	0.3649	466		466	48	514
3010 PUBLIC WORKS/ROADS	5,144,197	7.8136	9,976		9,976	1,030	11,006
4010 BEHAVORIAL HEALTH ADMIN SERV	907,553	1.3785	1,760		1,760	182	1,942
4011 SUBSTANCE ABUSE SERVICES	403,790	0.6133	783		783	81	864
4012 HEALTH	1,972,194	2.9956	3,825		3,825	395	4,220

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1012 CAO

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
4013 MENTAL HEALTH	6,612,873	10.0444	12,825		12,825	1,324	14,149
002936 MENTAL HLTH SERV FUND	1,846,757	2.8051	3,581		3,581	370	3,951
002940 MHSA PREV & EARLY INTERV	233,436	0.3546	453		453	47	500
002947 MHSA-HOUSING	147,790	0.2245	287		287	30	317
4015 AIR/WTR POLL CON	487,319	0.7402	945		945	98	1,043
4019 ENVIRONMENTAL HEALTH	679,610	1.0323	1,318		1,318	136	1,454
4023 AMBULANCE	24,598	0.0374	48		48	5	53
4031 CALIF CHILDRNS SRV 4012	14,051	0.0213	27		27	3	30
5010 WELFARE ADMIN #108	1,364,700	2.0729	2,647		2,647	273	2,920
5011 WELFARE #108	7,115,052	10.8066	13,798		13,798	1,424	15,222
5032 INDG BURIAL	4,469	0.0068	9		9	1	10
5033 SR NUTRITON	250,636	0.3807	486		486	50	536
5041 JUV CRT WRD	10,574	0.0161	21		21	2	23
5051 VET SERV	104,394	0.1586	202		202	21	223
5061 SR CITIZENS	20,232	0.0307	39		39	4	43
6021 LIBRARY	1,073,719	1.6309	2,082		2,082	215	2,297
6022 ADULT LITERACY	31,694	0.0481	61		61	6	67
6031 AG EXTENS	369,221	0.5608	716		716	74	790
7013 COUNTYWIDE RECREATION	2,189	0.0033	4		4		4
7032 COL VET	22,151	0.0336	43		43	4	47
7033 MAX VET	4,902	0.0074	10		10	1	11
7035 WMS VET	17,423	0.0265	34		34	3	37
2078 FISH AND GAME	6,485	0.0099	13		13	1	14
1075 MIGRANT HOUSING	542,964	0.8247	1,053		1,053	109	1,162
1076 MIGRANT HOUSING 1075	1,175	0.0018	2		2		2
1078 MIGRANT HOUSING 1075	206,274	0.3133	400		400	41	441
04006 EAST PARK RESERVOIR	417,695	0.6344	810		810	84	894
04000 SOLID WASTE	1,849,243	2.8089	3,586		3,586	370	3,956
04001 AIRPORT ENTRPSE	499,093	0.7581	968		968	100	1,068
07526 IHSS PUBLIC AUTHORITY	99,902	0.1517	194		194	20	214

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1012 CAO

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OUTSIDE AGENCIES	814,793	1.2376	1,580		1,580	163	1,743
SubTotal	65,836,323	100.0000	127,678		127,678	13,022	140,700
Total	65,836,323	100.0000	127,678		127,678	13,022	140,700

Allocation Basis: BUDGET PREP COST
Allocation Source: EXPENDITURE PRINTOUTS

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1012 CAO

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1012 CAO	5,727	0.9742	354		354		354
1021 AUDITOR	18,291	3.1114	1,132		1,132	117	1,249
1022 TREASURER	8,144	1.3853	504		504	52	556
1031 CNTY CNSL	2,873	0.4887	178		178	18	196
1040 PERSONNEL	4,268	0.7260	264		264	27	291
1073 MAINTENANCE	11,764	2.0011	728		728	75	803
1074 CUSTODIAN	4,700	0.7995	291		291	30	321
1101 RISK MANAGEMENT/INSURANCE	13,797	2.3469	854		854	88	942
1108 IT	9,100	1.5479	563		563	58	621
1109 PURCHASING	1,892	0.3218	117		117	12	129
1011 BRD OF SUPV	436	0.0742	27		27	3	30
1023 ASSESSOR	16,516	2.8094	1,022		1,022	105	1,127
1051 ELECTIONS	2,635	0.4482	163		163	17	180
2016 DIST ATTN Y	11,318	1.9252	701		701	72	773
20161 DA WEL/INV	909	0.1546	56		56	6	62
2017 CHILD SUPP SVCS	13,898	2.3641	860		860	89	949
2020 COMMUNICTNS	10,963	1.8648	679		679	70	749
2021 SHERIFF	58,622	9.9718	3,629		3,629	373	4,002
20211 SO BAILIFF	2,271	0.3863	141		141	14	155
2031 JAIL	20,765	3.5322	1,285		1,285	132	1,417
2035 PROBATION	48,626	8.2714	3,010		3,010	310	3,320
002528 LOCAL COMM CORRCTN	3,816	0.6491	236		236	24	260
02531 COMM CORR TN PRFRM INCENT	1,699	0.2890	105		105	11	116
2036 VICTIM WITN	2,358	0.4011	146		146	15	161
20363 YOUTH OFFEND GNT	1,181	0.2009	73		73	8	81
2059 AG ADM SERV	7,602	1.2931	471		471	48	519
2060 AG COMM	19,042	3.2391	1,179		1,179	121	1,300
2061 WTR MGT	1,203	0.2046	74		74	8	82
2070 CLERK/RECOR	8,099	1.3777	501		501	52	553



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1012 CAO

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2071 CORONER	909	0.1546	56		56	6	62
2076 PLANN/BLDG	12,111	2.0601	750		750	77	827
2077 ANIMAL CTRL	2,389	0.4064	148		148	15	163
2081 OES	1,113	0.1893	69		69	7	76
2083 PUBLIC ADMN	28	0.0048	2		2		2
3010 PUBLIC WORKS/ROADS	43,466	7.3937	2,690		2,690	277	2,967
4010 BEHAVORIAL HEALTH ADMIN SERV	17,741	3.0178	1,098		1,098	113	1,211
4012 HEALTH	18,162	3.0894	1,124		1,124	116	1,240
4013 MENTAL HEALTH	60,124	10.2274	3,723		3,723	383	4,106
4015 AIR/WTR POLL CON	4,858	0.8264	301		301	31	332
4019 ENVIRONMENTAL HEALTH	8,602	1.4632	532		532	55	587
5010 WELFARE ADMIN #108	20,957	3.5648	1,297		1,297	134	1,431
5011 WELFARE #108	49,528	8.4249	3,066		3,066	316	3,382
5012 IN HOME SUPP SERV 07526	322	0.0548	20		20	2	22
5033 SR NUTRITON	2,036	0.3463	126		126	13	139
5051 VET SERV	909	0.1546	56		56	6	62
6021 LIBRARY	9,414	1.6014	583		583	60	643
6031 AG EXTENS	3,365	0.5724	208		208	21	229
7011 PARK AND REC 04006	37	0.0063	2		2		2
1075 MIGRANT HOUSING	2,238	0.3807	139		139	14	153
04006 EAST PARK RESERVOIR	2,071	0.3523	128		128	13	141
04002 TRANSIT AGENCY	14,984	2.5488	927		927	95	1,022
SubTotal	587,879	100.0000	36,388		36,388	3,709	40,097
Total	587,879	100.0000	36,388		36,388	3,709	40,097

Allocation Basis: DEPT ASSISTANCE - PERSONNEL
Allocation Source: PY PERSONNEL DEPT COST PLAN ALLOCATION BASIS SCH 9.5

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1012 CAO

Activity - MAINTENANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1012 CAO	9,291	2.0452	735		735		735
1021 AUDITOR	12,212	2.6882	966		966	101	1,067
1022 TREASURER	4,261	0.9380	337		337	35	372
1031 CNTY CNSL	4,607	1.0141	364		364	38	402
1040 PERSONNEL	7,419	1.6331	587		587	61	648
1074 CUSTODIAN	3,138	0.6908	248		248	26	274
1101 RISK MANAGEMENT/INSURANCE	489	0.1076	39		39	4	43
1108 IT	8,765	1.9294	693		693	72	765
1109 PURCHASING	4,648	1.0232	368		368	38	406
1011 BRD OF SUPV	7,161	1.5763	567		567	59	626
1023 ASSESSOR	12,158	2.6763	962		962	100	1,062
1051 ELECTIONS	3,461	0.7619	274		274	29	303
20131 SUPERIOR COURT - CJF	17,241	3.7952	1,364		1,364	142	1,506
20132 SUP CRT- HIST 20131	18,243	4.0158	1,443		1,443	150	1,593
20133 SUP CRT - BNKR 20131	8,500	1.8711	672		672	70	742
2016 DIST ATTN	151	0.0332	12		12	1	13
2017 CHILD SUPP SVCS	839	0.1847	66		66	7	73
2020 COMMUNICTNS	498	0.1096	39		39	4	43
2021 SHERIFF	95,279	20.9738	7,542		7,542	789	8,331
2024 SHF-BOATING 2021	132	0.0291	10		10	1	11
2031 JAIL	10,737	2.3635	849		849	89	938
2035 PROBATION	12,652	2.7851	1,001		1,001	104	1,105
2060 AG COMM	370	0.0814	29		29	3	32
2065 SITES_PROJ	1,469	0.3234	116		116	12	128
2070 CLERK/RECOR	14,594	3.2126	1,155		1,155	120	1,275
2071 CORONER	92	0.0203	7		7	1	8
2076 PLANN/BLDG	3,800	0.8365	301		301	31	332
2081 OES	132	0.0291	10		10	1	11
2083 PUBLIC ADMN	260	0.0572	21		21	2	23

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1012 CAO

Activity - MAINTENANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
3010 PUBLIC WORKS/ROADS	27,429	6.0379	2,170		2,170	226	2,396
4010 BEHAVORIAL HEALTH ADMIN SERV	12,000	2.6415	949		949	99	1,048
4011 SUBSTANCE ABUSE SERVICES	5,177	1.1396	410		410	43	453
4012 HEALTH	7,948	1.7496	629		629	66	695
4013 MENTAL HEALTH	15,457	3.4025	1,223		1,223	127	1,350
002936 MENTAL HLTH SERV FUND	1,717	0.3780	136		136	14	150
002946 SAFE HEAVEN PROJ 002940	4,895	1.0775	387		387	40	427
4019 ENVIRONMENTAL HEALTH	8,576	1.8878	679		679	71	750
5010 WELFARE ADMIN #108	6,722	1.4797	532		532	55	587
5011 WELFARE #108	-20,058	-4.4153	-1,587		-1,587	-165	-1,752
5033 SR NUTRITON	-808	-0.1779	-64		-64	-7	-71
5051 VET SERV	524	0.1153	41		41	4	45
5061 SR CITIZENS	2,287	0.5034	181		181	19	200
6021 LIBRARY	90,851	19.9989	7,188		7,188	749	7,937
6022 ADULT LITERACY	1,684	0.3707	133		133	14	147
6031 AG EXTENS	117	0.0258	9		9	1	10
7032 COL VET	5,617	1.2365	444		444	46	490
7033 MAX VET	123	0.0271	10		10	1	11
1075 MIGRANT HOUSING	643	0.1415	51		51	5	56
04001 AIRPORT ENTRPSE	9,873	2.1733	781		781	81	862
04002 TRANSIT AGENCY	9,435	2.0769	746		746	78	824
OUTSIDE AGENCIES	1,472	0.3240	116		116	12	128
SubTotal	454,280	100.0000	35,941		35,941	3,669	39,610
Total	454,280	100.0000	35,941		35,941	3,669	39,610

Allocation Basis: DEPT ASSISTANCE - MAINTENANCE
Allocation Source: PY MAINTENANCE DEPT COST PLAN ALLOCATION BASIS SCH 9.5

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1012 CAO

Activity - CUSTODIAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1012 CAO	11,168	2.7461	165		165		165
1021 AUDITOR	15,429	3.7939	228		228	24	252
1022 TREASURER	7,334	1.8034	108		108	11	119
1031 CNTY CNSL	9,682	2.3807	143		143	15	158
1040 PERSONNEL	7,985	1.9635	118		118	12	130
1073 MAINTENANCE	9,477	2.3303	140		140	15	155
1074 CUSTODIAN	3,884	0.9551	57		57	6	63
1101 RISK MANAGEMENT/INSURANCE	1,629	0.4006	24		24	3	27
1108 IT	7,886	1.9391	117		117	12	129
1109 PURCHASING	9,194	2.2608	136		136	14	150
1011 BRD OF SUPV	16,797	4.1303	248		248	26	274
1023 ASSESSOR	18,072	4.4438	267		267	28	295
1051 ELECTIONS	7,555	1.8577	112		112	12	124
20131 SUPERIOR COURT - CJF	12,526	3.0801	185		185	19	204
20132 SUP CRT- HIST 20131	15,363	3.7777	227		227	24	251
20133 SUP CRT - BNKR 20131	3,696	0.9088	55		55	6	61
2016 DIST ATTN Y	3,315	0.8151	49		49	5	54
2021 SHERIFF	740	0.1820	11		11	1	12
2035 PROBATION	25,390	6.2433	375		375	39	414
2036 VICTIM WITN	223	0.0548	3		3		3
2070 CLERK/RECOR	18,847	4.6344	279		279	29	308
2076 PLANN/BLDG	7,189	1.7677	106		106	11	117
2083 PUBLIC ADMN	735	0.1807	11		11	1	12
002258 DA INDIAN GAMNG 2016	300	0.0738	4		4		4
3010 PUBLIC WORKS/ROADS	21,902	5.3856	324		324	34	358
4010 BEHAVORIAL HEALTH ADMIN SERV	19,994	4.9164	296		296	31	327
4011 SUBSTANCE ABUSE SERVICES	8,626	2.1211	127		127	13	140
4012 HEALTH	15,975	3.9282	236		236	25	261
4013 MENTAL HEALTH	25,759	6.3340	381		381	40	421

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1012 CAO

Activity - CUSTODIAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
002936 MENTAL HLTH SERV FUND	2,863	0.7040	42		42	4	46
002947 MHSA-HOUSING	829	0.2038	12		12	1	13
4019 ENVIRONMENTAL HEALTH	8,390	2.0631	124		124	13	137
5010 WELFARE ADMIN #108	5,822	1.4316	86		86	9	95
5011 WELFARE #108	22,499	5.5324	333		333	35	368
5051 VET SERV	451	0.1109	7		7	1	8
5061 SR CITIZENS	12,433	3.0572	184		184	19	203
6021 LIBRARY	39,215	9.6426	580		580	61	641
6022 ADULT LITERACY	1,163	0.2860	17		17	2	19
7032 COL VET	6,126	1.5063	91		91	9	100
OUTSIDE AGENCIES	216	0.0531	3		3		3
SubTotal	406,679	100.0000	6,011		6,011	610	6,621
Total	406,679	100.0000	6,011		6,011	610	6,621

Allocation Basis: DEPT ASSISTANCE - CUSTODIAN
Allocation Source: PY CUSTODIAN DEPT COST PLAN ALLOCATION BASIS SCH 9.5

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1012 CAO

Activity - IT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1012 CAO	7,566	1.3523	90		90		90
1021 AUDITOR	16,178	2.8915	192		192	20	212
1022 TREASURER	7,774	1.3895	92		92	9	101
1031 CNTY CNSL	6,203	1.1087	74		74	8	82
1040 PERSONNEL	7,486	1.3380	89		89	9	98
1073 MAINTENANCE	8,148	1.4563	97		97	10	107
1074 CUSTODIAN	5,126	0.9162	61		61	6	67
1101 RISK MANAGEMENT/INSURANCE	1,358	0.2427	16		16	2	18
1108 IT	6,318	1.1292	75		75	8	83
1109 PURCHASING	2,703	0.4831	32		32	3	35
002128 ALMOND PARADISE ST LITNG	6	0.0011					
002129 THOMPSON ST LITNG	3	0.0005					
002133 WHISPER CRK-CROSS CRK LIT	6	0.0011					
002334 LIVE SCN FNGRPRNTG 2021	4	0.0007					
002548 CARL MOYER GRANT 2060	2	0.0004					
002550 MFH CARE FUNDS 1075	17	0.0030					
002660 SRV AREA#1 CEN RCH	44	0.0079	1		1		1
03000 ARBCKLE-C/C FIRE	113	0.0202	1		1		1
03010 BEAR VL-INDIAN VL FIRE	39	0.0070					
03030 MAX FIRE PROT	47	0.0084	1		1		1
03033 MAXFIRE PG&E POWPL 03030	1	0.0002					
03040 PRINCETN FIRE PROT	36	0.0064					
03050 WMS FIRE PROT	2	0.0004					
03060 SAC RIV FIRE DIST	108	0.0193	1		1		1
03080 ARBCKLE CEM	40	0.0071					
03090 COLLEGE CTY CEM	21	0.0038					
03100 COL CEM DIST	159	0.0284	2		2		2
03110 CYPRESS HLL CEM	6	0.0011					
03120 GRND ISLAND CEM	11	0.0020					

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1012 CAO

Activity - IT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
03130 MAXWELL CEM	65	0.0116	1		1		1
03140 PRINCETON CEM	5	0.0009					
03150 STONYFRD-IND VL CEM	19	0.0034					
03160 WILLIAMS CEM	44	0.0079	1		1		1
03175 ARBUCKLE PARK & REC DIST	10	0.0018					
03177 ARB P/REC-PRK/FAC 03175	49	0.0088	1		1		1
03178 ARB P&R DIST-POOLS 03175	17	0.0030					
03180 MAXWELL REC & PARK DIST	33	0.0059					
03190 COLUSA BSN DRN	48	0.0086	1		1		1
03200 COLUSA RESC CONV	37	0.0066					
03260 CO MOSQ ABATMNT	91	0.0163	1		1		1
03310 REC DIST 1004	1	0.0002					
03320 REC DIST 2047	10	0.0018					
03410 COLUSA CO WTRWKS #1	24	0.0043					
03420 PRINCTN WATRWRKS	27	0.0048					
03480 CRTNA CRK FLD CTRL/CON	1	0.0002					
03511 CRTINA CSD RED RNCH ZN2	21	0.0038					
03512 CRTINA CSD RVR GLN ZN3	26	0.0046					
03513 CRTINA CSD WILDWD ES ZN4	12	0.0021					
5031 SOC WELFARE (IND)	3	0.0005					
1011 BRD OF SUPV	6,760	1.2082	80		80	8	88
1023 ASSESSOR	12,894	2.3046	153		153	16	169
1051 ELECTIONS	5,395	0.9643	64		64	7	71
1092 ADVERTISING	1	0.0002					
1103 EE_BENEFITS	9	0.0016					
1104 INSURANCE 1101	5	0.0009					
1106 SURVERYOR	10	0.0018					
1107 REFUNDS	4	0.0007					
20131 SUPERIOR COURT - CJF	33	0.0059					
2014 GRAND JURY	65	0.0116	1		1		1

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1012 CAO

Activity - IT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2016 DIST ATTN	18,551	3.3157	220		220	23	243
20161 DA WEL/INV	1,284	0.2295	15		15	2	17
2017 CHILD SUPP SVCS	1,491	0.2665	18		18	2	20
2019 PUBL DEFEND	30	0.0054					
2020 COMMUNICTNS	3,878	0.6931	46		46	5	51
2021 SHERIFF	35,192	6.2899	417		417	43	460
20211 SO BAILIFF	3,218	0.5752	38		38	4	42
2024 SHF-BOATING 2021	24	0.0043					
2022 DRUG PREVENTTION	17	0.0030					
2031 JAIL	7,822	1.3980	93		93	10	103
2033 JUV FAC	4	0.0007					
2035 PROBATION	32,005	5.7203	379		379	39	418
002528 LOCAL COMM CORRCTN	5,495	0.9821	65		65	7	72
02531 COMM CORRTRN PRFRM INCENT	2,437	0.4356	29		29	3	32
2036 VICTIM WITN	1,498	0.2677	18		18	2	20
20363 YOUTH OFFEND GNT	1,681	0.3004	20		20	2	22
2050 FLD WTR CON 02021	24	0.0043					
2059 AG ADM SERV	6,134	1.0963	73		73	7	80
2060 AG COMM	17,350	3.1010	206		206	21	227
2061 WTR MGT	1,495	0.2672	18		18	2	20
2065 SITES_PROJ	16	0.0029					
2070 CLERK/RECOR	10,462	1.8699	124		124	13	137
2071 CORONER	1,328	0.2374	16		16	2	18
2076 PLANN/BLDG	12,405	2.2172	147		147	15	162
2077 ANIMAL CTRL	2,619	0.4681	31		31	3	34
2080 TRAPPER	1	0.0002					
2081 OES	1,635	0.2922	19		19	2	21
20811 HOME SECUR 2081	9	0.0016					
2083 PUBLIC ADMN	97	0.0173	1		1		1
002327 JAIL INMATE WELFARE 2031	28	0.0050					

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1012 CAO

Activity - IT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
002329 DRUG ENFORCEMENT 2022	3	0.0005					
02331 CIVIL FEE CAP PROJ 2021	1	0.0002					
02340 SHERIFF-SLESF 2021	19	0.0034					
002341 JAIL-SLESF 2031	1	0.0002					
002657 CC SERV AREA #2	30	0.0054					
3010 PUBLIC WORKS/ROADS	21,418	3.8281	254		254	26	280
032001 CCRCD PYRLL 03200	66	0.0118	1		1		1
032025 CCRCD MISC PROJ 03200	17	0.0030					
032027 CCRCD - D.O.C. 03200	2	0.0004					
4010 BEHAVORIAL HEALTH ADMIN SERV	30,962	5.5339	367		367	38	405
4011 SUBSTANCE ABUSE SERVICES	169	0.0302	2		2		2
4012 HEALTH	15,547	2.7787	184		184	19	203
4013 MENTAL HEALTH	56,748	10.1427	673		673	69	742
002936 MENTAL HLTH SERV FUND	90	0.0161	1		1		1
002939 MHSA EDUC & TRAIN 002936	1	0.0002					
002940 MHSA PREV & EARLY INTERV	43	0.0077	1		1		1
002947 MHSA-HOUSING	37	0.0066					
002946 SAFE HEAVEN PROJ 002940	40	0.0071					
4015 AIR/WTR POLL CON	3,883	0.6940	46		46	5	51
4019 ENVIRONMENTAL HEALTH	8,677	1.5509	103		103	11	114
4023 AMBULANCE	21	0.0038					
4031 CALIF CHILDRENS SRV 4012	2	0.0004					
002853 CHILDRENS TRUST FUND	5	0.0009					
5010 WELFARE ADMIN #108	29,860	5.3369	354		354	36	390
5011 WELFARE #108	66,196	11.8307	788		788	81	869
5020 CATEG AID/SAWS HHS 5011	1	0.0002					
5032 INDG BURIAL	2	0.0004					
5033 SR NUTRITON	2,604	0.4654	31		31	3	34
5041 JUV CRT WRD	4	0.0007					
5051 VET SERV	1,287	0.2300	15		15	2	17

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1012 CAO

Activity - IT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
5061 SR CITIZENS	5	0.0009					
6021 LIBRARY	38,518	6.8844	457		457	47	504
6022 ADULT LITERACY	4	0.0007					
6031 AG EXTENS	4,038	0.7217	48		48	5	53
7013 COUNTYWIDE RECREATION	1	0.0002					
7032 COL VET	7	0.0013					
7033 MAX VET	11	0.0020					
7035 WMS VET	10	0.0018					
1075 MIGRANT HOUSING	2,950	0.5273	35		35	4	39
1076 MIGRANT HOUSING 1075	19	0.0034					
1078 MIGRANT HOUSING 1075	1	0.0002					
04006 EAST PARK RESERVOIR	2,587	0.4624	31		31	3	34
04000 SOLID WASTE	21	0.0038					
04020 LOCAL TRANSPORTATION	1	0.0002					
04001 AIRPORT ENTRPSE	59	0.0105	1		1		1
04022 LOCAL TRANSPORTATION	15	0.0027					
04002 TRANSIT AGENCY	8,903	1.5912	106		106	11	117
04060 LAFCO	29	0.0052					
07526 IHSS PUBLIC AUTHORITY	3	0.0005					
OUTSIDE AGENCIES	1,106	0.1977	13		13	1	14
SubTotal	559,498	100.0000	6,631		6,631	674	7,305
Total	559,498	100.0000	6,631		6,631	674	7,305

Allocation Basis: DEPT ASSISTANCE - IT
Allocation Source: PY IT DEPT COST PLAN ALLOCATION BASIS SCH 9.5

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1012 CAO

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1012 CAO	9,456	5.3897	2,233		2,233		2,233
1021 AUDITOR	9,521	5.4268	2,249		2,249	242	2,491
1022 TREASURER	8,890	5.0671	2,100		2,100	226	2,326
1031 CNTY CNSL	785	0.4474	185		185	20	205
1040 PERSONNEL	3,818	2.1762	902		902	97	999
1073 MAINTENANCE	9,251	5.2729	2,185		2,185	235	2,420
1074 CUSTODIAN	1,469	0.8373	347		347	37	384
1101 RISK MANAGEMENT/INSURANCE	398	0.2269	94		94	10	104
1108 IT	4,824	2.7496	1,139		1,139	123	1,262
1109 PURCHASING	3,391	1.9328	801		801	86	887
002550 MFH CARE FUNDS 1075	347	0.1978	82		82	9	91
002660 SRV AREA#1 CEN RCH	298	0.1699	70		70	8	78
03100 COL CEM DIST	915	0.5215	216		216	23	239
03420 PRINCTN WATRWRKS	200	0.1140	47		47	5	52
1011 BRD OF SUPV	2,346	1.3372	554		554	60	614
1023 ASSESSOR	5,600	3.1919	1,323		1,323	142	1,465
1051 ELECTIONS	11,103	6.3285	2,622		2,622	282	2,904
1092 ADVERTISING	201	0.1146	47		47	5	52
1106 SURVERYOR	32	0.0182	8		8	1	9
2014 GRAND JURY	2,054	1.1707	485		485	52	537
2016 DIST ATTN	1,554	0.8857	367		367	40	407
20161 DA WEL/INV	14	0.0080	3		3		3
2017 CHILD SUPP SVCS	2,155	1.2283	509		509	55	564
2020 COMMUNICTNS	100	0.0570	24		24	3	27
2021 SHERIFF	7,679	4.3769	1,814		1,814	195	2,009
2024 SHF-BOATING 2021	153	0.0872	36		36	4	40
2022 DRUG PREVENTTION	624	0.3557	147		147	16	163
2031 JAIL	4,831	2.7536	1,141		1,141	123	1,264
2035 PROBATION	3,681	2.0981	869		869	94	963

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1012 CAO

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
002528 LOCAL COMM CORRCTN	1,327	0.7564	313		313	34	347
2036 VICTIM WITN	262	0.1493	62		62	7	69
20363 YOUTH OFFEND GNT	26	0.0148	6		6	1	7
2050 FLD WTR CON 02021	322	0.1835	76		76	8	84
2059 AG ADM SERV	236	0.1345	56		56	6	62
2060 AG COMM	1,657	0.9445	391		391	42	433
2061 WTR MGT	602	0.3431	142		142	15	157
2065 SITES_PROJ	15	0.0086	4		4		4
2070 CLERK/RECOR	4,314	2.4589	1,019		1,019	110	1,129
2071 CORONER	41	0.0234	10		10	1	11
2076 PLANN/BLDG	2,831	1.6136	669		669	72	741
2077 ANIMAL CTRL	126	0.0718	30		30	3	33
2080 TRAPPER	133	0.0758	31		31	3	34
2081 OES	54	0.0308	13		13	1	14
20811 HOME SECUR 2081	617	0.3517	146		146	16	162
002327 JAIL INMATE WELFARE 2031	212	0.1208	50		50	5	55
002329 DRUG ENFORCEMENT 2022	53	0.0302	13		13	1	14
02331 CIVIL FEE CAP PROJ 2021	40	0.0228	9		9	1	10
02340 SHERIFF-SLESF 2021	1,381	0.7871	326		326	35	361
002341 JAIL-SLESF 2031	1	0.0006					
002657 CC SERV AREA #2	32	0.0182	8		8	1	9
3010 PUBLIC WORKS/ROADS	7,663	4.3678	1,810		1,810	195	2,005
4010 BEHAVORIAL HEALTH ADMIN SERV	943	0.5375	223		223	24	247
4011 SUBSTANCE ABUSE SERVICES	877	0.4999	207		207	22	229
4012 HEALTH	9,723	5.5419	2,296		2,296	247	2,543
4013 MENTAL HEALTH	9,310	5.3065	2,199		2,199	237	2,436
002936 MENTAL HLTH SERV FUND	360	0.2052	85		85	9	94
002939 MHSA EDUC & TRAIN 002936	100	0.0570	24		24	3	27
002940 MHSA PREV & EARLY INTERV	58	0.0331	14		14	1	15
002947 MHSA-HOUSING	644	0.3671	152		152	16	168

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1012 CAO

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
4015 AIR/WTR POLL CON	712	0.4058	168		168	18	186
4019 ENVIRONMENTAL HEALTH	2,941	1.6763	695		695	75	770
5010 WELFARE ADMIN #108	1,597	0.9103	377		377	41	418
5011 WELFARE #108	16,864	9.6117	3,983		3,983	430	4,413
5032 INDG BURIAL	100	0.0570	24		24	3	27
5033 SR NUTRITON	139	0.0792	33		33	4	37
5051 VET SERV	691	0.3939	163		163	18	181
5061 SR CITIZENS	1	0.0006					
6021 LIBRARY	3,518	2.0052	831		831	90	921
6022 ADULT LITERACY	331	0.1887	78		78	8	86
6031 AG EXTENS	26	0.0148	6		6	1	7
7032 COL VET	68	0.0388	16		16	2	18
2078 FISH AND GAME	737	0.4201	174		174	19	193
1075 MIGRANT HOUSING	838	0.4776	198		198	21	219
04006 EAST PARK RESERVOIR	829	0.4725	196		196	21	217
04001 AIRPORT ENTRPSE	771	0.4395	182		182	20	202
04002 TRANSIT AGENCY	3,265	1.8610	771		771	83	854
OUTSIDE AGENCIES	2,367	1.3491	559		559	60	619
SubTotal	175,445	100.0000	41,437		41,437	4,223	45,660
Total	175,445	100.0000	41,437		41,437	4,223	45,660

Allocation Basis: DEPT ASSISTANCE - PURCHASING
Allocation Source: PY PURCHASING DEPT COST PLAN ALLOCATION BASIS SCH 9.5

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1012 CAO

Activity - RISK MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1012 CAO	42	0.1497	27		27		27
1021 AUDITOR	75	0.2673	48		48	5	53
1022 TREASURER	183	0.6521	117		117	12	129
1031 CNTY CNSL	48	0.1710	31		31	3	34
1040 PERSONNEL	65	0.2316	41		41	4	45
1073 MAINTENANCE	724	2.5799	461		461	47	508
1074 CUSTODIAN	64	0.2281	41		41	4	45
1108 IT	50	0.1782	32		32	3	35
1109 PURCHASING	22	0.0784	14		14	1	15
002128 ALMOND PARADISE ST LITNG	10	0.0356	6		6	1	7
002129 THOMPSON ST LITNG	10	0.0356	6		6	1	7
002133 WHISPER CRK-CROSS CRK LIT	10	0.0356	6		6	1	7
002660 SRV AREA#1 CEN RCH	53	0.1889	34		34	3	37
1011 BRD OF SUPV	129	0.4597	82		82	8	90
1023 ASSESSOR	233	0.8303	148		148	15	163
1051 ELECTIONS	39	0.1390	25		25	3	28
20131 SUPERIOR COURT - CJF	238	0.8481	152		152	15	167
2016 DIST ATTN Y	441	1.5715	281		281	29	310
20161 DA WEL/INV	3	0.0107	2		2		2
2017 CHILD SUPP SVCS	38	0.1354	24		24	2	26
2019 PUBL DEFEND	41	0.1461	26		26	3	29
2020 COMMUNICTNS	41	0.1461	26		26	3	29
2021 SHERIFF	5,132	18.2874	3,269		3,269	334	3,603
20211 SO BAILIFF	8	0.0285	5		5	1	6
2024 SHF-BOATING 2021	55	0.1960	35		35	4	39
2022 DRUG PREVENTTION	30	0.1069	19		19	2	21
2031 JAIL	4,005	14.2715	2,550		2,550	260	2,810
2035 PROBATION	256	0.9122	163		163	17	180
002528 LOCAL COMM CORRCTN	24	0.0855	15		15	2	17



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1012 CAO

Activity - RISK MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
02531 COMM CORR TN PRFRM INCENT	56	0.1996	36		36	4	40
20363 YOUTH OFFEND GNT	36	0.1283	23		23	2	25
2059 AG ADM SERV	81	0.2886	52		52	5	57
2060 AG COMM	300	1.0690	191		191	20	211
2061 WTR MGT	22	0.0784	14		14	1	15
2070 CLERK/RECOR	65	0.2316	41		41	4	45
2071 CORONER	5	0.0178	3		3		3
2076 PLANN/BLDG	65	0.2316	41		41	4	45
2077 ANIMAL CTRL	48	0.1710	31		31	3	34
2081 OES	8	0.0285	5		5	1	6
2083 PUBLIC ADMN	2	0.0071	1		1		1
002258 DA INDIAN GAMNG 2016	24	0.0855	15		15	2	17
002657 CC SERV AREA #2	50	0.1782	32		32	3	35
3010 PUBLIC WORKS/ROADS	4,358	15.5293	2,775		2,775	283	3,058
4010 BEHAVIORIAL HEALTH ADMIN SERV	3,034	10.8114	1,932		1,932	197	2,129
4011 SUBSTANCE ABUSE SERVICES	71	0.2530	45		45	5	50
4012 HEALTH	202	0.7198	129		129	13	142
4013 MENTAL HEALTH	1,238	4.4115	788		788	80	868
002936 MENTAL HLTH SERV FUND	2	0.0071	1		1		1
4015 AIR/WTR POLL CON	65	0.2316	41		41	4	45
4019 ENVIRONMENTAL HEALTH	105	0.3742	67		67	7	74
4023 AMBULANCE	74	0.2637	47		47	5	52
5010 WELFARE ADMIN #108	93	0.3314	59		59	6	65
5011 WELFARE #108	2,746	9.7851	1,748		1,748	179	1,927
5033 SR NUTRITON	25	0.0891	16		16	2	18
5051 VET SERV	5	0.0178	3		3		3
6021 LIBRARY	1,159	4.1300	738		738	75	813
6022 ADULT LITERACY	3	0.0107	2		2		2
6031 AG EXTENS	107	0.3813	68		68	7	75
7032 COL VET	35	0.1247	22		22	2	24

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1012 CAO

Activity - RISK MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
7033 MAX VET	57	0.2031	36		36	4	40
7035 WMS VET	32	0.1140	20		20	2	22
2078 FISH AND GAME	34	0.1212	22		22	2	24
1075 MIGRANT HOUSING	610	2.1737	388		388	40	428
04006 EAST PARK RESERVOIR	107	0.3813	68		68	7	75
04000 SOLID WASTE	425	1.5145	271		271	28	299
04001 AIRPORT ENTRPSE	171	0.6093	109		109	11	120
04002 TRANSIT AGENCY	474	1.6891	302		302	31	333
SubTotal	28,063	100.0000	17,868		17,868	1,822	19,690
Total	28,063	100.0000	17,868		17,868	1,822	19,690

Allocation Basis: DEPT ASSISTANCE - RISK MGMT
Allocation Source: PY RISK MGMT COST PLAN ALLOCATION

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1012 CAO

Receiving Department	Total	BUDGET PREP	PERSONNEL	MAINTENANCE	CUSTODIAN	IT	PURCHASING
1012 CAO	5,105	1,501	354	735	165	90	2,233
1021 AUDITOR	8,855	3,531	1,249	1,067	252	212	2,491
1022 TREASURER	4,837	1,234	556	372	119	101	2,326
1031 CNTY CNSL	2,564	1,487	196	402	158	82	205
1040 PERSONNEL	3,497	1,286	291	648	130	98	999
1073 MAINTENANCE	5,351	1,358	803	0	155	107	2,420
1074 CUSTODIAN	1,947	793	321	274	63	67	384
1101 RISK	1,429	295	942	43	27	18	104
1108 IT	4,408	1,513	621	765	129	83	1,262
1109 PURCHASING	2,939	1,317	129	406	150	35	887
002128 ALMOND PARADISE	7	0	0	0	0	0	0
002129 THOMPSON ST	7	0	0	0	0	0	0
002133 WHISPER	7	0	0	0	0	0	0
002550 MFH CARE FUNDS	91	0	0	0	0	0	91
002660 SRV AREA#1 CEN	116	0	0	0	0	1	78
03000 ARBCKLE-C/C FIRE	1	0	0	0	0	1	0
03030 MAX FIRE PROT	1	0	0	0	0	1	0
03060 SAC RIV FIRE DIST	1	0	0	0	0	1	0
03100 COL CEM DIST	241	0	0	0	0	2	239
03130 MAXWELL CEM	1	0	0	0	0	1	0
03160 WILLIAMS CEM	1	0	0	0	0	1	0
03177 ARB P/REC-PRK/FAC	1	0	0	0	0	1	0
03190 COLUSA BSN DRN	1	0	0	0	0	1	0
03260 CO MOSQ ABATMNT	1	0	0	0	0	1	0
03420 PRINCTN	52	0	0	0	0	0	52
1011 BRD OF SUPV	3,393	1,671	30	626	274	88	614
1023 ASSESSOR	7,178	2,897	1,127	1,062	295	169	1,465
10261 REV/REC	(28)	(28)	0	0	0	0	0
1051 ELECTIONS	5,009	1,399	180	303	124	71	2,904
1092 ADVERTISING	52	0	0	0	0	0	52
1103 EE_BENEFITS	21	21	0	0	0	0	0
1106 SURVERYOR	147	138	0	0	0	0	9
1107 REFUNDS	52	52	0	0	0	0	0
20131 SUPERIOR COURT -	3,311	1,434	0	1,506	204	0	0
20132 SUP CRT- HIST 20131	1,844	0	0	1,593	251	0	0
20133 SUP CRT - BNKR	803	0	0	742	61	0	0
2014 GRAND JURY	596	58	0	0	0	1	537
2016 DIST ATTNY	5,968	4,168	773	13	54	243	407



COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1012 CAO

Receiving Department	Total	BUDGET PREP	PERSONNEL	MAINTENANCE	CUSTODIAN	IT	PURCHASING
20161 DA WEL/INV	316	232	62	0	0	17	3
2017 CHILD SUPP SVCS	2,862	1,230	949	73	0	20	564
2019 PUBL DEFEND	734	705	0	0	0	0	0
2020 COMMUNICTNS	2,610	1,711	749	43	0	51	27
2021 SHERIFF	29,884	11,467	4,002	8,331	12	460	2,009
20211 SO BAILIFF	1,045	842	155	0	0	42	0
2024 SHF-BOATING 2021	378	288	0	11	0	0	40
002344 SHF-CLAMMET	17	17	0	0	0	0	0
2022 DRUG PREVENTTION	624	440	0	0	0	0	163
2031 JAIL	14,388	7,856	1,417	938	0	103	1,264
2033 JUV FAC	1,389	1,389	0	0	0	0	0
2035 PROBATION	10,131	3,731	3,320	1,105	414	418	963
002528 LOCAL COMM	1,884	1,188	260	0	0	72	347
02531 COMM CORRRTN	605	417	116	0	0	32	0
2036 VICTIM WITN	754	501	161	0	3	20	69
20363 YOUTH OFFEND GNT	451	316	81	0	0	22	7
2050 FLD WTR CON 02021	141	57	0	0	0	0	84
2059 AG ADM SERV	2,061	1,343	519	0	0	80	62
2060 AG COMM	4,992	2,789	1,300	32	0	227	433
2061 WTR MGT	629	355	82	0	0	20	157
2065 SITES_PROJ	1,020	888	0	128	0	0	4
2070 CLERK/RECOR	4,261	814	553	1,275	308	137	1,129
2071 CORONER	555	453	62	8	0	18	11
2076 PLANN/BLDG	4,215	1,991	827	332	117	162	741
2077 ANIMAL CTRL	773	509	163	0	0	34	33
2080 TRAPPER	190	156	0	0	0	0	34
2081 OES	537	409	76	11	0	21	14
20811 HOME SECUR 2081	625	463	0	0	0	0	162
2083 PUBLIC ADMN	75	36	2	23	12	1	0
002258 DA INDIAN GAMNG	32	11	0	0	4	0	0
002327 JAIL INMATE	110	55	0	0	0	0	55
002329 DRUG	14	0	0	0	0	0	14
02331 CIVIL FEE CAP PROJ	22	12	0	0	0	0	10
02340 SHERIFF-SLESF 2021	498	137	0	0	0	0	361
002657 CC SERV AREA #2	558	514	0	0	0	0	9
3010 PUBLIC	22,070	11,006	2,967	2,396	358	280	2,005
032001 CCRCD PYRLL	1	0	0	0	0	1	0
4010 BEHAVORIAL HEALTH	7,309	1,942	1,211	1,048	327	405	247
4011 SUBSTANCE ABUSE	1,738	864	0	453	140	2	229



COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1012 CAO

Receiving Department	Total	BUDGET PREP	PERSONNEL	MAINTENANCE	CUSTODIAN	IT	PURCHASING
4012 HEALTH	9,304	4,220	1,240	695	261	203	2,543
4013 MENTAL HEALTH	24,072	14,149	4,106	1,350	421	742	2,436
002936 MENTAL HLTH SERV	4,243	3,951	0	150	46	1	94
002939 MHSA EDUC &	27	0	0	0	0	0	27
002940 MHSA PREV &	516	500	0	0	0	1	15
002947 MHSA-HOUSING	498	317	0	0	13	0	168
002946 SAFE HEAVEN PROJ	427	0	0	427	0	0	0
4015 AIR/WTR POLL CON	1,657	1,043	332	0	0	51	186
4019 ENVIRONMENTAL	3,886	1,454	587	750	137	114	770
4023 AMBULANCE	105	53	0	0	0	0	0
4031 CALIF CHILDRNS SRV	30	30	0	0	0	0	0
5010 WELFARE ADMIN #108	5,906	2,920	1,431	587	95	390	418
5011 WELFARE #108	24,429	15,222	3,382	(1,752)	368	869	4,413
5012 IN HOME SUPP SERV	22	0	22	0	0	0	0
5032 INDG BURIAL	37	10	0	0	0	0	27
5033 SR NUTRITON	693	536	139	(71)	0	34	37
5041 JUV CRT WRD	23	23	0	0	0	0	0
5051 VET SERV	539	223	62	45	8	17	181
5061 SR CITIZENS	446	43	0	200	203	0	0
6021 LIBRARY	13,756	2,297	643	7,937	641	504	921
6022 ADULT LITERACY	321	67	0	147	19	0	86
6031 AG EXTENS	1,164	790	229	10	0	53	7
7013 COUNTYWIDE	4	4	0	0	0	0	0
7032 COL VET	679	47	0	490	100	0	18
7033 MAX VET	62	11	0	11	0	0	0
7035 WMS VET	59	37	0	0	0	0	0
2078 FISH AND GAME	231	14	0	0	0	0	193
7011 PARK AND REC 04006	2	0	2	0	0	0	0
1075 MIGRANT HOUSING	2,057	1,162	153	56	0	39	219
1076 MIGRANT HOUSING	2	2	0	0	0	0	0
1078 MIGRANT HOUSING	441	441	0	0	0	0	0
04006 EAST PARK	1,361	894	141	0	0	34	217
04000 SOLID WASTE	4,255	3,956	0	0	0	0	0
04001 AIRPORT ENTRPSE	2,253	1,068	0	862	0	1	202
04002 TRANSIT AGENCY	3,150	0	1,022	824	0	117	854
07526 IHSS PUBLIC	214	214	0	0	0	0	0
OUTSIDE AGENCIES	2,507	1,743	0	128	3	14	619



COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1012 CAO

Receiving Department	Total	BUDGET PREP	PERSONNEL	MAINTENANCE	CUSTODIAN	IT	PURCHASING
Direct Billed	0	0	0	0	0	0	0
Total	299,683	140,700	40,097	39,610	6,621	7,305	45,660



COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1012 CAO

Receiving Department	RISK MGMT
1012 CAO	27
1021 AUDITOR	53
1022 TREASURER	129
1031 CNTY CNSL	34
1040 PERSONNEL	45
1073 MAINTENANCE	508
1074 CUSTODIAN	45
1101 RISK	0
1108 IT	35
1109 PURCHASING	15
002128 ALMOND PARADISE	7
002129 THOMPSON ST	7
002133 WHISPER	7
002550 MFH CARE FUNDS	0
002660 SRV AREA#1 CEN	37
03000 ARBCKLE-C/C FIRE	0
03030 MAX FIRE PROT	0
03060 SAC RIV FIRE DIST	0
03100 COL CEM DIST	0
03130 MAXWELL CEM	0
03160 WILLIAMS CEM	0
03177 ARB P/REC-PRK/FAC	0
03190 COLUSA BSN DRN	0
03260 CO MOSQ ABATMNT	0
03420 PRINCTN	0
1011 BRD OF SUPV	90
1023 ASSESSOR	163
10261 REV/REC	0
1051 ELECTIONS	28
1092 ADVERTISING	0
1103 EE_BENEFITS	0
1106 SURVERYOR	0
1107 REFUNDS	0
20131 SUPERIOR COURT -	167
20132 SUP CRT- HIST 20131	0
20133 SUP CRT - BNKR	0
2014 GRAND JURY	0
2016 DIST ATTN	310



COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1012 CAO

Receiving Department	RISK MGMT
20161 DA WEL/INV	2
2017 CHILD SUPP SVCS	26
2019 PUBL DEFEND	29
2020 COMMUNICTNS	29
2021 SHERIFF	3,603
20211 SO BAILIFF	6
2024 SHF-BOATING 2021	39
002344 SHF-CLAMMET	0
2022 DRUG PREVENTTION	21
2031 JAIL	2,810
2033 JUV FAC	0
2035 PROBATION	180
002528 LOCAL COMM	17
02531 COMM CORRRTN	40
2036 VICTIM WITN	0
20363 YOUTH OFFEND GNT	25
2050 FLD WTR CON 02021	0
2059 AG ADM SERV	57
2060 AG COMM	211
2061 WTR MGT	15
2065 SITES_PROJ	0
2070 CLERK/RECOR	45
2071 CORONER	3
2076 PLANN/BLDG	45
2077 ANIMAL CTRL	34
2080 TRAPPER	0
2081 OES	6
20811 HOME SECUR 2081	0
2083 PUBLIC ADMN	1
002258 DA INDIAN GAMNG	17
002327 JAIL INMATE	0
002329 DRUG	0
02331 CIVIL FEE CAP PROJ	0
02340 SHERIFF-SLESF 2021	0
002657 CC SERV AREA #2	35
3010 PUBLIC	3,058
032001 CCRCD PYRLL	0
4010 BEHAVORIAL HEALTH	2,129
4011 SUBSTANCE ABUSE	50



COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1012 CAO

Receiving Department	RISK MGMT
4012 HEALTH	142
4013 MENTAL HEALTH	868
002936 MENTAL HLTH SERV	1
002939 MHSA EDUC &	0
002940 MHSA PREV &	0
002947 MHSA-HOUSING	0
002946 SAFE HEAVEN PROJ	0
4015 AIR/WTR POLL CON	45
4019 ENVIRONMENTAL	74
4023 AMBULANCE	52
4031 CALIF CHILDRNS SRV	0
5010 WELFARE ADMIN #108	65
5011 WELFARE #108	1,927
5012 IN HOME SUPP SERV	0
5032 INDG BURIAL	0
5033 SR NUTRITON	18
5041 JUV CRT WRD	0
5051 VET SERV	3
5061 SR CITIZENS	0
6021 LIBRARY	813
6022 ADULT LITERACY	2
6031 AG EXTENS	75
7013 COUNTYWIDE	0
7032 COL VET	24
7033 MAX VET	40
7035 WMS VET	22
2078 FISH AND GAME	24
7011 PARK AND REC 04006	0
1075 MIGRANT HOUSING	428
1076 MIGRANT HOUSING	0
1078 MIGRANT HOUSING	0
04006 EAST PARK	75
04000 SOLID WASTE	299
04001 AIRPORT ENTRPSE	120
04002 TRANSIT AGENCY	333
07526 IHSS PUBLIC	0
OUTSIDE AGENCIES	0



COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1012 CAO

Receiving Department	RISK MGMT
Direct Billed	0
Total	19,690



COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1012 CAO

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
ALMOND PARADISE ST LITNG	7	NA	NA	7
THOMPSON ST LITNG	7	NA	NA	7
WHISPER CRK-CROSS CRK LIT	7	NA	NA	7
MFH CARE FUNDS	91	NA	NA	91
SRV AREA#1 CEN RCH	116	NA	NA	116
ARBCKLE-C/C FIRE	1	NA	NA	1
MAX FIRE PROT	1	NA	NA	1
SAC RIV FIRE DIST	1	NA	NA	1
COL CEM DIST	241	NA	NA	241
MAXWELL CEM	1	NA	NA	1
WILLIAMS CEM	1	NA	NA	1
ARB PARK/REC DIST-PRK/FAC	1	NA	NA	1
COLUSA BSN DRN	1	NA	NA	1
CO MOSQ ABATMNT	1	NA	NA	1
PRINCTN WATRWRKS	52	NA	NA	52
BOARD OF SUPV	3,393	NA	NA	3,393
ASSESSOR	7,178	NA	NA	7,178
REVENUE AND RECOVERY	(28)	NA	NA	(28)
ELECTIONS	5,009	NA	NA	5,009
ADVERTISING	52	NA	NA	52
EMPLOYEE BENEFITS	21	NA	NA	21
SURVEYOR	147	NA	NA	147
REFUNDS/REBATES	52	NA	NA	52
JUDICIAL DIST	3,311	NA	NA	3,311
SUP CRT	1,844	NA	NA	1,844
CRT FAC	803	NA	NA	803
GRAND JURY	596	NA	NA	596
DISTRICT ATTN	5,968	NA	NA	5,968
DA WELFARE INVESTIGATOR	316	NA	NA	316
CHILD SUPPORT SERVICES	2,862	NA	NA	2,862
PUBLIC DEFENDER	734	NA	NA	734
COMMUNICATIONS	2,610	NA	NA	2,610

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1012 CAO

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
SHERIFF	29,884	NA	NA	29,884
SHERIFF BAILIFF	1,045	NA	NA	1,045
SHERIFF-BOATING	378	NA	NA	378
SHERIFF-CLAMMET GRANT	17	NA	NA	17
DRUG PREVENTION	624	NA	NA	624
JAIL	14,388	NA	NA	14,388
JUVENILE FACILITIES	1,389	NA	NA	1,389
PROBATION	10,131	NA	NA	10,131
LOCAL COMM CORRCTN 002528	1,884	NA	NA	1,884
COMM CORRTN PRFRM INCENT 002531	605	NA	NA	605
VICTIM WITN PROG	754	NA	NA	754
YOUTHFUL OFFENDER GRANT	451	NA	NA	451
FLOOD WATER CONVSERVATION	141	NA	NA	141
AG ADMIN SERV	2,061	NA	NA	2,061
AG COMMISSIONER	4,992	NA	NA	4,992
WATER MANAGEMENT	629	NA	NA	629
SITES RESERVOIR PROJECT	1,020	NA	NA	1,020
CLERK/RECORDER	4,261	NA	NA	4,261
CORONER	555	NA	NA	555
PLANNING/BLDG	4,215	NA	NA	4,215
ANIML CNTRL SERV	773	NA	NA	773
TRAPPER	190	NA	NA	190
OES	537	NA	NA	537
HOMELAND SECURITY	625	NA	NA	625
PUBLIC ADMIN	75	NA	NA	75
DA INDIAN GAMING	32	NA	NA	32
JAIL INMATE WELFARE	110	NA	NA	110
DRUG ENFORCEMENT	14	NA	NA	14
CIVIL FEE CAPITAL PROJ	22	NA	NA	22
SHERIFF-SLESF	498	NA	NA	498
CC SERV AREA #2	558	NA	NA	558
PUBLIC WORKS/ROADS	22,070	NA	NA	22,070

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1012 CAO

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
CCRC-D-PAYROLL CLEARING	1	NA	NA	1
BEHAVIORIAL HEALTH ADMIN SERV	7,309	NA	NA	7,309
SUBSTANCE ABUSE SERVICES	1,738	NA	NA	1,738
HEALTH	9,304	NA	NA	9,304
MENTAL HEALTH	24,072	NA	NA	24,072
MENTAL HLTH SERV FUND	4,243	NA	NA	4,243
MHSA EDUC & TRAIN	27	NA	NA	27
MHSA PREV & EARLY INTERV	516	NA	NA	516
MHSA-HOUSING	498	NA	NA	498
SAFE HEAVEN PROJECT	427	NA	NA	427
AIR/WTR POLL CON	1,657	NA	NA	1,657
ENVIRONMENTAL HEALTH	3,886	NA	NA	3,886
AMBULANCE SERV	105	NA	NA	105
CALIF CHILDRNS SRV	30	NA	NA	30
WELFARE ADMIN #108	5,906	NA	NA	5,906
WELFARE #108	24,429	NA	NA	24,429
IN HOME SUPPORT SERV	22	NA	NA	22
INDIGENT BURIAL	37	NA	NA	37
SR NUTRITION PROGRAM	693	NA	NA	693
JUV CTR WARDS	23	NA	NA	23
VETERAN SERVICES	539	NA	NA	539
SENIOR CITIZENS	446	NA	NA	446
LIBRARY	13,756	NA	NA	13,756
ADULT LITERACY	321	NA	NA	321
AG EXTENSIONS	1,164	NA	NA	1,164
COUNTYWIDE RECREATION	4	NA	NA	4
COLUSA VET HALL	679	NA	NA	679
MAXWELL VET HALL	62	NA	NA	62
WMS VET HALL	59	NA	NA	59
FISH AND GAME	231	NA	NA	231
PARK AND REC	2	NA	NA	2
1075 MIGRANT HOUSING DEPT	2,057	NA	NA	2,057

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1012 CAO

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
1076 MIGRANT HOUSING 1075	2	NA	NA	2
1078 MIGRANT HOUSING 1075	441	NA	NA	441
EAST PARK RESERVOIR	1,361	NA	NA	1,361
SOLID WASTE	4,255	NA	NA	4,255
AIRPORT ENTRPSE	2,253	NA	NA	2,253
TRANSIT AGENCY	3,150	NA	NA	3,150
IHSS PUBLIC AUTHORITY	214	NA	NA	214
OUTSIDE AGENCIES	2,507	NA	NA	2,507
Department Total:	258,751	0	0	258,751
Grand Total:	258,751	0	0	258,751

COLUSA COUNTY
Schedule 4.1 Narrative Description of 2019-2020 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 nine different functions using salary allocations based on actual employee time records. Retiree OPEB is now included in Salaries & Benefits as a result of it now being allowable because of the County entering into an irrevocable OPEB Trust Fund (Section 115 Trust).

CLAIM ACCOUNTING

The Claim Accounting function involved all steps in the payment of County claims and bills including the auditing of claims, the check writing process, the check clearing process, and bank reconciliation. The costs related to the Claim Accounting function was based on the cost of time spent on claim accounting and was allocated to departments by the number of claims processed and paid during the 2019-2020 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 6/30/2020.

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 2019-2020 Fiscal Year, the amount direct billed to Outside Agencies for the recoupment of Internal Auditing cost was recorded as revenue in the Auditor-Controller Dept. #1021-466200 in the amount of \$10,652.

COST PLAN PREP

The Cost Plan Prep function consisted of the preparation of the Countywide Indirect Cost Proposal Prep. The costs related to the Cost Plan Prep function was based on the amount of time spent as recorded on employee time records and were allocated based on the departments' total annual expenditures less purchases of fixed assets.

BUDGET PREP

The Budget Prep function consisted of the preparation of the County Budget Prep. The costs related to the Budget Prep function was based on the amount of time spent as recorded on employee time records and were allocated based on the departments' total annual expenditures less purchases of fixed assets.

DHHS—WELFARE PAYROLL

The DHHS—WELFARE PAYROLL function consisted of the processing of payments made to Dept. of Health and Human Services clients, boarding homes, and attendant care facilities as allowed by Federal and State laws. The costs related to the DHHS—WELFARE PAYROLL function was based on the amount of time spent as recorded on employee time records and were allocated to the Welfare Department #5011.

INSURANCE ADMINISTRATION

During the 2014-2015 Fiscal Year, the duties of the Risk Manager and Assistant Risk Manager who serve as administrators for the risk management program shifted from the Auditor-Controller and Assistant Auditor-Controller to the County Administrative Officer. Effective the 2018-2019 Fiscal Year the Auditor-Controller's office no longer spent time performing insurance tasks.

GENERAL AUDIT

The General Audit function consists of the time spent on working with independent auditors on the annual financial audit which includes reviewing county departmental activity to insure proper account standards are maintained. This function is based on employee time records and allocated based on the departments' total annual expenditures less purchase of fixed assets.

SINGLE AUDIT

The Single Audit function consists of the time spent on requesting, gathering, and compiling documentation for the independent auditors relating to the Single Audit. This function is based on employee time records and allocated based on the major programs from the County's Single Audit Act Report – Total Schedule of Expenditures of Federal Awards for Year Ended June 30, 2019.

RETIREE HEALTH

The Retiree Health function consists of all costs for Retiree Health benefits which are not allowable costs and are not reimbursable.

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 2019-2020 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>
\$0	#1021-454680	State Mandated Reimbursement	General Government
\$15,230	#1021-466105	Property Tax Admin Costs	General Government
\$45,665	#1021-466170	Supplemental Assessment Admin	General Government
\$39,281	#1021-466175	Direct Assessment Fees	General Government
\$223	#1021-466205	Alcohol Admin Fee	General Government
\$57	#1021-466290	Workers Comp Alternate Sentencing	General Government
\$1,511	#1021-479321	PY Insurance Dividend	General Government
\$940	#1021-479360	Misc. Revenue	General Government
\$257	#1021-479470	Misc.-Other Refunds	General Government
<u>\$0</u>	#1021-479319	Misc. Grant-Outside Source	Budget Prep & General Government
<u>\$103,164</u>	Total Revenue offset to expenses		

DIRECT BILLED

The amounts direct billed for the 2019-2020 fiscal year were for the reimbursement of services provided by Auditor-Controller Department personnel as follows:

<u>Amount</u>	<u>Account</u>	<u>Reimbursement Description</u>	<u>Function</u>
\$232	1021-466200	Outside Agency Audits CSA#1	Internal Auditing
\$479	1021-466200	Outside Agency Audits Arbuckle Fire	Internal Auditing
\$467	1021-466200	Outside Agency Audits Bear Valley Fire	Internal Auditing
\$966	1021-466200	Outside Agency Audits Maxwell Fire	Internal Auditing
\$435	1021-466200	Outside Agency Audits Princeton Fire	Internal Auditing
\$272	1021-466200	Outside Agency Audits Williams Fire	Internal Auditing
\$367	1021-466200	Outside Agency Audits Sacramento River Fire	Internal Auditing
\$272	1021-466200	Outside Agency Audits Arbuckle Cemetery	Internal Auditing
\$272	1021-466200	Outside Agency Audits College City Cemetery	Internal Auditing
\$515	1021-466200	Outside Agency Audits Colusa Cemetery	Internal Auditing
\$136	1021-466200	Outside Agency Audits Cypress Hill Cemetery	Internal Auditing
\$232	1021-466200	Outside Agency Audits Grand Island Cemetery	Internal Auditing
\$644	1021-466200	Outside Agency Audits Maxwell Cemetery	Internal Auditing
\$111	1021-466200	Outside Agency Audits Princeton Cemetery	Internal Auditing
\$232	1021-466200	Outside Agency Audits Stonyford-Indian Valley Cemetery	Internal Auditing
\$483	1021-466200	Outside Agency Audits Williams Cemetery	Internal Auditing
\$648	1021-466200	Outside Agency Audits Arbuckle Park & Recreation	Internal Auditing
\$1,015	1021-466200	Outside Agency Audits Maxwell Park & Recreation	Internal Auditing
\$324	1021-466200	Outside Agency Audits Colusa Mosquito Abatement	Internal Auditing
\$201	1021-466200	Outside Agency Audits Reclamation District #2047	Internal Auditing
\$628	1021-466200	Outside Agency Audits Colusa County Waterworks #1	Internal Auditing
\$547	1021-466200	Outside Agency Audits Princeton Waterworks	Internal Auditing
\$95	1021-466200	Outside Agency Audits Cortina Creek Flood Control	Internal Auditing
\$247	1021-466200	Outside Agency Audits CSA#2	Internal Auditing
\$832	1021-466200	Outside Agency Audits Outside Agencies	Internal Auditing
<u>\$10,652</u>	Total Direct Billed		

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

\$862,597 Total Budget 2019-2020 Actual Expenditures

\$787,761 Add back Transfers and Reimbursements

\$1,650,358 Total Expenditures

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,650,358			1,650,358
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING DEPREC	6,409		6,409	
EQUIPMENT DEPREC	2,665		2,665	
1012 CAO	8,016	839	8,855	
1021 AUDITOR		14,838	14,838	
1022 TREASURER		2,656	2,656	
1031 CNTY CNSL		10,368	10,368	
1040 PERSONNEL		19,318	19,318	
1073 MAINTENANCE		8,004	8,004	
1074 CUSTODIAN		17,096	17,096	
1101 RISK MANAGEMENT/INSURANCE		78	78	
1108 IT		18,338	18,338	
1109 PURCHASING		8,823	8,823	
Total Allocated Additions:	17,090	100,358	117,448	117,448
#454680 St MANDATED REIMB	0			
#466105 PROP TX ADMIN FEE	(15,230)			
#466170 SUPPL ADMIN FEE	(45,665)			
#466175 DIRECT ASSMT FEE	(39,281)			
#466205 ADMIN CHRG-ALCOHOL	(223)			
#466290 W/C ADMIN ALT SENT	(57)			
#4793900 CANCELED WARRANTS	0			
#479319 MISC GRANT-OUTSIDE SOURCE	0			
#479321 PY INSURANCE DIVIDEND	(1,511)			
#479360 MISC REVENUE	(940)			
#479470 MISC-OTHER REFUNDS	(257)			
Total Departmental Cost Adjustments:	(103,164)			(103,164)
Total To Be Allocated:	1,564,284	100,358		1,664,642

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

	Total	General & Admin	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT
Wages & Benefits					
SALARIES & BENEFITS	1,283,802	27,264	238,400	246,972	50,113
Other Expense & Cost					
53060 COMMUNICATIONS	2,077	2,077	0	0	0
53061 COMMUNATIONS-CELL	1,560	1,560	0	0	0
53090 HOUSEHOLD	0	0	0	0	0
53100 INSURANCE	2,240	2,240	0	0	0
53120 MAINT EQUIP	3,130	1,143	363	406	0
53121 MAINT SOFTWARE	61,013	0	17,404	6,223	1,033
53130 MAINT STRU	0	0	0	0	0
53140 MEDICAL,DENTAL	0	0	0	0	0
53150 MEMBERSHIPS	496	496	0	0	0
53163 FINANCE/LATE CHARGE	0	0	0	0	0
53170 OFFICE EXP	7,658	2,011	3,356	1,664	0
53171 POSTAGE	5,047	0	4,527	200	0
53180 PROF SERV	136,158	125,358	0	0	0
53190 PUBL/NOTICE	8,402	8,402	0	0	0
53200 RENTS/LEASES	2,583	2,583	0	0	0
53220 SMALL TOOLS & INSTRUMENTS	25	25	0	0	0
53230 SPEC DEPT EXP	238	238	0	0	0
53231 SOFTWARE	130,216	130,216	0	0	0
53250 TRANS/TRAVEL	3,491	1,655	0	729	0
53251 EDUC/TRAINING	2,219	1,049	0	600	0
55555 COURT RECOVERY COSTS	3	0	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	1,650,358	306,317	264,050	256,794	51,146
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#454680 St MANDATED REIMB	0	0	0	0	0
#466105 PROP TX ADMIN FEE	(15,230)	0	0	0	0
#466170 SUPPL ADMIN FEE	(45,665)	0	0	0	0
#466175 DIRECT ASSMT FEE	(39,281)	0	0	0	0
#466205 ADMIN CHRGR-ALCOHOL	(223)	0	0	0	0
#466290 W/C ADMIN ALT SENT	(57)	0	0	0	0
#4793900 CANCELED WARRANTS	0	0	0	0	0
#479319 MISC GRANT-OUTSIDE SOURCE	0	0	0	0	0
#479321 PY INSURANCE DIVIDEND	(1,511)	(1,511)	0	0	0
#479360 MISC REVENUE	(940)	0	0	0	0
#479470 MISC-OTHER REFUNDS	(257)	0	0	0	0

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

	Total	General & Admin	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT
Functional Cost	1,547,194	304,806	264,050	256,794	51,146
Allocation Step 1					
Inbound- All Others	17,090	17,090	0	0	0
Reallocate Admin Costs		(321,896)	63,929	62,158	12,393
Unallocated Costs	(680,554)	0	0	0	0
1st Allocation	883,730	0	327,979	318,952	63,539
Allocation Step 2					
Inbound- All Others	100,358	100,358	0	0	0
Reallocate Admin Costs		(100,358)	19,931	19,379	3,864
Unallocated Costs	(46,647)	0	0	0	0
2nd Allocation	53,711	0	19,931	19,379	3,864
Total For 1010210 1021 AUDITOR					
Total Allocated	937,441	0	347,910	338,331	67,403

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

	COST PLAN PREP	BUDGET PREP	WELFARE PAYROLL	INSURANCE ADMIN	SINGLE AUDIT
Wages & Benefits					
SALARIES & BENEFITS	39,274	38,602	7,182	0	980
Other Expense & Cost					
53060 COMMUNICATIONS	0	0	0	0	0
53061 COMMUNATIONS-CELL	0	0	0	0	0
53090 HOUSEHOLD	0	0	0	0	0
53100 INSURANCE	0	0	0	0	0
53120 MAINT EQUIP	406	406	0	0	0
53121 MAINT SOFTWARE	5,000	31,353	0	0	0
53130 MAINT STRU	0	0	0	0	0
53140 MEDICAL,DENTAL	0	0	0	0	0
53150 MEMBERSHIPS	0	0	0	0	0
53163 FINANCE/LATE CHARGE	0	0	0	0	0
53170 OFFICE EXP	301	301	0	0	0
53171 POSTAGE	50	20	0	0	0
53180 PROF SERV	0	0	0	0	10,800
53190 PUBL/NOTICE	0	0	0	0	0
53200 RENTS/LEASES	0	0	0	0	0
53220 SMALL TOOLS & INSTRUMENTS	0	0	0	0	0
53230 SPEC DEPT EXP	0	0	0	0	0
53231 SOFTWARE	0	0	0	0	0
53250 TRANS/TRAVEL	0	0	0	0	0
53251 EDUC/TRAINING	0	0	0	0	0
55555 COURT RECOVERY COSTS	0	0	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	45,031	70,682	7,182	0	11,780
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#454680 St MANDATED REIMB	0	0	0	0	0
#466105 PROP TX ADMIN FEE	0	0	0	0	0
#466170 SUPPL ADMIN FEE	0	0	0	0	0
#466175 DIRECT ASSMT FEE	0	0	0	0	0
#466205 ADMIN CHRGR-ALCOHOL	0	0	0	0	0
#466290 W/C ADMIN ALT SENT	0	0	0	0	0
#4793900 CANCELED WARRANTS	0	0	0	0	0
#479319 MISC GRANT-OUTSIDE SOURCE	0	0	0	0	0
#479321 PY INSURANCE DIVIDEND	0	0	0	0	0
#479360 MISC REVENUE	0	0	0	0	0
#479470 MISC-OTHER REFUNDS	0	0	0	0	0

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

	COST PLAN PREP	BUDGET PREP	WELFARE PAYROLL	INSURANCE ADMIN	SINGLE AUDIT
Functional Cost	45,031	70,682	7,182	0	11,780
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	10,912	17,125	1,738	0	2,865
Unallocated Costs	0	0	0	0	0
1st Allocation	55,943	87,807	8,920	0	14,645
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	3,402	5,339	542	0	893
Unallocated Costs	0	0	0	0	0
2nd Allocation	3,402	5,339	542	0	893
Total For 1010210 1021 AUDITOR					
Total Allocated	59,345	93,146	9,462	0	15,538

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

	GENERAL AUDIT	GENERAL GOVT	RETIREE HEALTH
Wages & Benefits			
SALARIES & BENEFITS	4,786	615,769	14,460
Other Expense & Cost			
53060 COMMUNICATIONS	0	0	0
53061 COMMUNATIONS-CELL	0	0	0
53090 HOUSEHOLD	0	0	0
53100 INSURANCE	0	0	0
53120 MAINT EQUIP	0	406	0
53121 MAINT SOFTWARE	0	0	0
53130 MAINT STRU	0	0	0
53140 MEDICAL,DENTAL	0	0	0
53150 MEMBERSHIPS	0	0	0
53163 FINANCE/LATE CHARGE	0	0	0
53170 OFFICE EXP	0	25	0
53171 POSTAGE	0	250	0
53180 PROF SERV	0	0	0
53190 PUBL/NOTICE	0	0	0
53200 RENTS/LEASES	0	0	0
53220 SMALL TOOLS & INSTRUMENTS	0	0	0
53230 SPEC DEPT EXP	0	0	0
53231 SOFTWARE	0	0	0
53250 TRANS/TRAVEL	0	1,107	0
53251 EDUC/TRAINING	0	570	0
55555 COURT RECOVERY COSTS	0	3	0
*FIXED ASSETS	0	0	0
Departmental Totals			
Total Expenditures	4,786	618,130	14,460
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
#454680 St MANDATED REIMB	0	0	0
#466105 PROP TX ADMIN FEE	0	(15,230)	0
#466170 SUPPL ADMIN FEE	0	(45,665)	0
#466175 DIRECT ASSMT FEE	0	(39,281)	0
#466205 ADMIN CHRGR-ALCOHOL	0	(223)	0
#466290 W/C ADMIN ALT SENT	0	(57)	0
#4793900 CANCELED WARRANTS	0	0	0
#479319 MISC GRANT-OUTSIDE SOURCE	0	0	0
#479321 PY INSURANCE DIVIDEND	0	0	0
#479360 MISC REVENUE	0	(940)	0
#479470 MISC-OTHER REFUNDS	0	(257)	0

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

	GENERAL AUDIT	GENERAL GOVT	RETIREE HEALTH
Functional Cost	4,786	516,477	14,460
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	1,159	149,617	0
Unallocated Costs	0	(666,094)	(14,460)
1st Allocation	5,945	0	0
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	361	46,647	0
Unallocated Costs	0	(46,647)	0
2nd Allocation	361	0	0
Total For 1010210 1021 AUDITOR			
Total Allocated	6,306	0	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
1012 CAO	159	0.6627	2,173		2,173		2,173
1021 AUDITOR	188	0.7835	2,570		2,570		2,570
1022 TREASURER	117	0.4876	1,599		1,599	99	1,698
1031 CNTY CNSL	182	0.7585	2,488		2,488	153	2,641
1040 PERSONNEL	124	0.5168	1,695		1,695	105	1,800
1073 MAINTENANCE	748	3.1174	10,225		10,225	630	10,855
1074 CUSTODIAN	433	1.8046	5,919		5,919	365	6,284
1101 RISK MANAGEMENT/INSURANCE	125	0.5210	1,709		1,709	105	1,814
1108 IT	176	0.7335	2,406		2,406	148	2,554
1109 PURCHASING	167	0.6960	2,283		2,283	141	2,424
002128 ALMOND PARADISE ST LITNG	24	0.1000	328		328	20	348
002129 THOMPSON ST LITNG	12	0.0500	164		164	10	174
002133 WHISPER CRK-CROSS CRK LIT	24	0.1000	328		328	20	348
002334 LIVE SCN FNGRPRNTG 2021	13	0.0542	178		178	11	189
002548 CARL MOYER GRANT 2060	11	0.0458	150		150	9	159
002550 MFH CARE FUNDS 1075	44	0.1834	601		601	37	638
002660 SRV AREA#1 CEN RCH	139	0.5793	1,900		1,900	117	2,017
002817 EMS-OTHER 4012	1	0.0042	14		14	1	15
03000 ARBCKLE-C/C FIRE	404	1.6838	5,522		5,522	341	5,863
03010 BEAR VL-INDIAN VL FIRE	104	0.4334	1,422		1,422	88	1,510
03030 MAX FIRE PROT	199	0.8294	2,720		2,720	168	2,888
03033 MAXFIRE PG&E POWPL 03030	2	0.0083	27		27	2	29
03040 PRINCETN FIRE PROT	125	0.5210	1,709		1,709	105	1,814
03050 WMS FIRE PROT	9	0.0375	123		123	8	131
03060 SAC RIV FIRE DIST	422	1.7588	5,768		5,768	356	6,124
03080 ARBCKLE CEM	87	0.3626	1,189		1,189	73	1,262
03090 COLLEGE CTY CEM	72	0.3001	984		984	61	1,045
03100 COL CEM DIST	251	1.0461	3,431		3,431	212	3,643
03103 COL CEM SLE TX-VLT 03100	1	0.0042	14		14	1	15

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
03110 CYPRESS HLL CEM	10	0.0417	137		137	8	145
03120 GRND ISLAND CEM	36	0.1500	492		492	30	522
03130 MAXWELL CEM	155	0.6460	2,119		2,119	131	2,250
03133 MAX CEM SLE TX-VAULT 03130	1	0.0042	14		14	1	15
03140 PRINCETON CEM	60	0.2501	820		820	51	871
03150 STONYFRD-IND VL CEM	64	0.2667	875		875	54	929
03160 WILLIAMS CEM	126	0.5251	1,722		1,722	106	1,828
03164 WMS CEM SLE TX-VAULT 03160	1	0.0042	14		14	1	15
03175 ARBUCKLE PARK & REC DIST	33	0.1375	451		451	28	479
03177 ARB P/REC-PRK/FAC 03175	248	1.0336	3,390		3,390	209	3,599
03178 ARB P&R DIST-POOLS 03175	25	0.1042	342		342	21	363
03180 MAXWELL REC & PARK DIST	148	0.6168	2,023		2,023	125	2,148
03190 COLUSA BSN DRN	167	0.6960	2,283		2,283	141	2,424
03200 COLUSA RESC CONV	134	0.5585	1,832		1,832	113	1,945
03260 CO MOSQ ABATMNT	401	1.6713	5,481		5,481	338	5,819
03310 REC DIST 1004	2	0.0083	27		27	2	29
03320 REC DIST 2047	40	0.1667	547		547	34	581
03410 COLUSA CO WTRWKS #1	98	0.4084	1,340		1,340	83	1,423
03420 PRINCTN WATRWRKS	136	0.5668	1,859		1,859	115	1,974
03480 CRTNA CRK FLD CTRL/CON	4	0.0167	55		55	3	58
03511 CRTINA CSD RED RNCH ZN2	84	0.3501	1,148		1,148	71	1,219
03512 CRTINA CSD RVR GLN ZN3	87	0.3626	1,189		1,189	73	1,262
03513 CRTINA CSD WILDWD ES ZN4	49	0.2042	670		670	41	711
5031 SOC WELFARE (IND)	4	0.0167	55		55	3	58
1011 BRD OF SUPV	156	0.6502	2,132		2,132	131	2,263
1023 ASSESSOR	171	0.7127	2,337		2,337	144	2,481
10261 REV/REC	1	0.0042	14		14	1	15
1051 ELECTIONS	216	0.9002	2,953		2,953	182	3,135
1103 EE_BENEFITS	30	0.1250	410		410	25	435
1104 INSURANCE 1101	20	0.0834	273		273	17	290

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
1106 SURVERYOR	45	0.1875	615		615	38	653
1107 REFUNDS	35	0.1459	478		478	29	507
20131 SUPERIOR COURT - CJF	100	0.4168	1,367		1,367	84	1,451
2014 GRAND JURY	49	0.2042	670		670	41	711
2016 DIST ATTN	338	1.4087	4,620		4,620	285	4,905
20161 DA WEL/INV	1	0.0042	14		14	1	15
2017 CHILD SUPP SVCS	143	0.5960	1,955		1,955	121	2,076
2019 PUBL DEFEND	92	0.3834	1,258		1,258	78	1,336
2020 COMMUNICTNS	96	0.4001	1,312		1,312	81	1,393
2021 SHERIFF	737	3.0716	10,074		10,074	621	10,695
20211 SO BAILIFF	22	0.0917	301		301	19	320
2024 SHF-BOATING 2021	94	0.3918	1,285		1,285	79	1,364
002344 SHF-CLAMMET GRANT 2022	1	0.0042	14		14	1	15
2022 DRUG PREVENTTION	52	0.2167	711		711	44	755
2031 JAIL	376	1.5671	5,140		5,140	317	5,457
2033 JUV FAC	16	0.0667	219		219	13	232
2035 PROBATION	515	2.1464	7,040		7,040	434	7,474
002528 LOCAL COMM CORRCTN	317	1.3212	4,333		4,333	267	4,600
02531 COMM CORRTN PRFRM INCENT	126	0.5251	1,722		1,722	106	1,828
2036 VICTIM WITN	128	0.5335	1,750		1,750	108	1,858
20363 YOUTH OFFEND GNT	35	0.1459	478		478	29	507
2050 FLD WTR CON 02021	3	0.0125	41		41	3	44
2059 AG ADM SERV	167	0.6960	2,283		2,283	141	2,424
2060 AG COMM	244	1.0169	3,335		3,335	206	3,541
2061 WTR MGT	64	0.2667	875		875	54	929
2065 SITES_PROJ	47	0.1959	642		642	40	682
2070 CLERK/RECOR	137	0.5710	1,873		1,873	115	1,988
2071 CORONER	157	0.6543	2,146		2,146	132	2,278
2076 PLANN/BLDG	150	0.6252	2,050		2,050	126	2,176
2077 ANIMAL CTRL	161	0.6710	2,201		2,201	136	2,337

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
2080 TRAPPER	4	0.0167	55		55	3	58
2081 OES	80	0.3334	1,094		1,094	67	1,161
20811 HOME SECUR 2081	18	0.0750	246		246	15	261
2083 PUBLIC ADMN	27	0.1125	369		369	23	392
002327 JAIL INMATE WELFARE 2031	86	0.3584	1,176		1,176	72	1,248
02331 CIVIL FEE CAP PROJ 2021	4	0.0167	55		55	3	58
02340 SHERIFF-SLESF 2021	37	0.1542	506		506	31	537
002341 JAIL-SLESF 2031	4	0.0167	55		55	3	58
002657 CC SERV AREA #2	131	0.5460	1,791		1,791	110	1,901
3010 PUBLIC WORKS/ROADS	1,698	7.0768	23,210		23,210	1,431	24,641
032001 CCRCD PYRLL 03200	198	0.8252	2,707		2,707	167	2,874
032025 CCRCD MISC PROJ 03200	47	0.1959	642		642	40	682
4010 BEHAVORIAL HEALTH ADMIN SERV	153	0.6377	2,091		2,091	129	2,220
4011 SUBSTANCE ABUSE SERVICES	616	2.5673	8,420		8,420	519	8,939
4012 HEALTH	481	2.0047	6,575		6,575	405	6,980
4013 MENTAL HEALTH	883	3.6801	12,070		12,070	744	12,814
002936 MENTAL HLTH SERV FUND	318	1.3253	4,347		4,347	268	4,615
002939 MHSA EDUC & TRAIN 002936	1	0.0042	14		14	1	15
002940 MHSA PREV & EARLY INTERV	63	0.2626	861		861	53	914
002943 MHSA CAP FAC 002936	4	0.0167	55		55	3	58
002947 MHSA-HOUSING	135	0.5626	1,845		1,845	114	1,959
4015 AIR/WTR POLL CON	123	0.5126	1,681		1,681	104	1,785
4019 ENVIRONMENTAL HEALTH	254	1.0586	3,472		3,472	214	3,686
4023 AMBULANCE	73	0.3042	998		998	62	1,060
4031 CALIF CHILDRNS SRV 4012	6	0.0250	82		82	5	87
002853 CHILDRENS TRUST FUND	11	0.0458	150		150	9	159
5010 WELFARE ADMIN #108	350	1.4587	4,784		4,784	295	5,079
5011 WELFARE #108	1,312	5.4680	17,934		17,934	1,106	19,040
5020 CATEG AID/SAWS HHS 5011	4	0.0167	55		55	3	58
5032 INDG BURIAL	5	0.0208	68		68	4	72

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
5033 SR NUTRITON	114	0.4751	1,558		1,558	96	1,654
5041 JUV CRT WRD	14	0.0583	191		191	12	203
5051 VET SERV	3	0.0125	41		41	3	44
6021 LIBRARY	659	2.7465	9,008		9,008	555	9,563
6022 ADULT LITERACY	12	0.0500	164		164	10	174
6031 AG EXTENS	111	0.4626	1,517		1,517	94	1,611
7013 COUNTYWIDE RECREATION	3	0.0125	41		41	3	44
7032 COL VET	24	0.1000	328		328	20	348
7033 MAX VET	36	0.1500	492		492	30	522
7035 WMS VET	36	0.1500	492		492	30	522
2078 FISH AND GAME	5	0.0208	68		68	4	72
1075 MIGRANT HOUSING	257	1.0711	3,513		3,513	217	3,730
1076 MIGRANT HOUSING 1075	1	0.0042	14		14	1	15
04006 EAST PARK RESERVOIR	76	0.3167	1,039		1,039	64	1,103
04000 SOLID WASTE	83	0.3459	1,135		1,135	70	1,205
04020 LOCAL TRANSPORTATION	6	0.0250	82		82	5	87
04001 AIRPORT ENTRPSE	164	0.6835	2,242		2,242	138	2,380
04022 LOCAL TRANSPORTATION	55	0.2292	752		752	46	798
04002 TRANSIT AGENCY	558	2.3256	7,627		7,627	470	8,097
04060 LAFCO	100	0.4168	1,367		1,367	84	1,451
07526 IHSS PUBLIC AUTHORITY	16	0.0667	219		219	13	232
OUTSIDE AGENCIES	3,017	12.5739	41,236		41,236	2,546	43,782
SubTotal	23,994	100.0000	327,979		327,979	19,931	347,910
Total	23,994	100.0000	327,979		327,979	19,931	347,910

Allocation Basis: ACTUAL NUMBER OF CLAIMS
Allocation Source: PHYSICAL CLAIM COUNT USING VENDOR HISTORY BY 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
1012 CAO	50,000	1.2231	3,901		3,901		3,901
1021 AUDITOR	110,000	2.6909	8,583		8,583		8,583
1022 TREASURER	44,629	1.0918	3,482		3,482	220	3,702
1031 CNTY CNSL	30,000	0.7339	2,341		2,341	148	2,489
1040 PERSONNEL	50,000	1.2231	3,901		3,901	247	4,148
1073 MAINTENANCE	50,000	1.2231	3,901		3,901	247	4,148
1074 CUSTODIAN	40,000	0.9785	3,121		3,121	197	3,318
1101 RISK MANAGEMENT/INSURANCE	10,000	0.2446	780		780	49	829
1108 IT	50,000	1.2231	3,901		3,901	247	4,148
1109 PURCHASING	20,000	0.4893	1,560		1,560	99	1,659
03000 ARBCKLE-C/C FIRE	30,000	0.7339	2,341		2,341	148	2,489
03030 MAX FIRE PROT	30,000	0.7339	2,341		2,341	148	2,489
03060 SAC RIV FIRE DIST	20,000	0.4893	1,560		1,560	99	1,659
03100 COL CEM DIST	20,000	0.4893	1,560		1,560	99	1,659
03160 WILLIAMS CEM	10,000	0.2446	780		780	49	829
03260 CO MOSQ ABATMNT	30,000	0.7339	2,341		2,341	148	2,489
1011 BRD OF SUPV	50,000	1.2231	3,901		3,901	247	4,148
1023 ASSESSOR	100,000	2.4463	7,802		7,802	493	8,295
1051 ELECTIONS	34,000	0.8317	2,653		2,653	168	2,821
2016 DIST ATTN Y	109,000	2.6664	8,505		8,505	538	9,043
20161 DA WEL/INV	10,000	0.2446	780		780	49	829
2017 CHILD SUPP SVCS	60,000	1.4678	4,681		4,681	296	4,977
2020 COMMUNICTNS	90,000	2.2017	7,022		7,022	444	7,466
2021 SHERIFF	350,609	8.5769	27,356		27,356	1,730	29,086
20211 SO BAILIFF	25,000	0.6116	1,951		1,951	123	2,074
2031 JAIL	209,859	5.1337	16,374		16,374	1,035	17,409
2035 PROBATION	149,300	3.6523	11,649		11,649	737	12,386
002528 LOCAL COMM CORRCTN	42,000	1.0274	3,277		3,277	207	3,484
02531 COMM CORR TN PRFRM INCENT	14,200	0.3474	1,108		1,108	70	1,178

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
2036 VICTIM WITN	11,000	0.2691	858		858	54	912
20363 YOUTH OFFEND GNT	13,000	0.3180	1,014		1,014	64	1,078
2059 AG ADM SERV	47,394	1.1594	3,698		3,698	234	3,932
2060 AG COMM	70,000	1.7124	5,462		5,462	345	5,807
2061 WTR MGT	10,000	0.2446	780		780	49	829
2070 CLERK/RECOR	34,000	0.8317	2,653		2,653	168	2,821
2071 CORONER	10,000	0.2446	780		780	49	829
2076 PLANN/BLDG	60,000	1.4678	4,681		4,681	296	4,977
2077 ANIMAL CTRL	20,000	0.4893	1,560		1,560	99	1,659
2081 OES	12,532	0.3066	978		978	62	1,040
2083 PUBLIC ADMN	704	0.0172	55		55	3	58
3010 PUBLIC WORKS/ROADS	350,000	8.5620	27,309		27,309	1,727	29,036
4010 BEHAVORIAL HEALTH ADMIN SERV	60,000	1.4678	4,681		4,681	296	4,977
4012 HEALTH	120,000	2.9355	9,363		9,363	592	9,955
4013 MENTAL HEALTH	440,000	10.7636	34,331		34,331	2,171	36,502
4015 AIR/WTR POLL CON	30,000	0.7339	2,341		2,341	148	2,489
4019 ENVIRONMENTAL HEALTH	50,000	1.2231	3,901		3,901	247	4,148
5010 WELFARE ADMIN #108	120,000	2.9355	9,363		9,363	592	9,955
5011 WELFARE #108	510,000	12.4762	39,797		39,797	2,516	42,313
5033 SR NUTRITON	20,000	0.4893	1,560		1,560	99	1,659
5051 VET SERV	10,000	0.2446	780		780	49	829
6021 LIBRARY	68,000	1.6635	5,306		5,306	335	5,641
6031 AG EXTENS	30,000	0.7339	2,341		2,341	148	2,489
1075 MIGRANT HOUSING	22,606	0.5530	1,764		1,764	112	1,876
04006 EAST PARK RESERVOIR	20,000	0.4893	1,560		1,560	99	1,659
04002 TRANSIT AGENCY	110,000	2.6909	8,583		8,583	543	9,126
SubTotal	4,087,833	100.0000	318,952		318,952	19,379	338,331
Total	4,087,833	100.0000	318,952		318,952	19,379	338,331

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

Allocation Basis: PAYROLL POSITIONS

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
1022 TREASURER	333	0.6645	422		422	26	448
1031 CNTY CNSL	184	0.3672	233		233	14	247
002660 SRV AREA#1 CEN RCH	227	0.4530	288	-232	56	18	74
03000 ARBCKLE-C/C FIRE	571	1.1394	724	-479	245	44	289
03010 BEAR VL-INDIAN VL FIRE	829	1.6543	1,051	-467	584	64	648
03030 MAX FIRE PROT	1,654	3.3005	2,097	-966	1,131	128	1,259
03040 PRINCETN FIRE PROT	648	1.2931	822	-435	387	50	437
03050 WMS FIRE PROT	315	0.6286	399	-272	127	24	151
03060 SAC RIV FIRE DIST	439	0.8760	557	-367	190	34	224
03080 ARBCKLE CEM	421	0.8401	534	-272	262	32	294
03090 COLLEGE CTY CEM	384	0.7663	487	-272	215	30	245
03100 COL CEM DIST	994	1.9835	1,260	-515	745	77	822
03110 CYPRESS HLL CEM	243	0.4849	308	-136	172	19	191
03120 GRND ISLAND CEM	258	0.5148	327	-232	95	20	115
03130 MAXWELL CEM	900	1.7959	1,141	-644	497	69	566
03140 PRINCETON CEM	350	0.6984	444	-111	333	27	360
03150 STONYFRD-IND VL CEM	270	0.5388	342	-232	110	21	131
03160 WILLIAMS CEM	636	1.2691	806	-483	323	49	372
03175 ARBUCKLE PARK & REC DIST	610	1.2172	773	-648	125	47	172
03180 MAXWELL REC & PARK DIST	3,766	7.5150	4,775	-1,015	3,760	290	4,050
03200 COLUSA RESC CONV	699	1.3948	886		886	54	940
03260 CO MOSQ ABATMNT	383	0.7643	486	-324	162	30	192
03320 REC DIST 2047	227	0.4530	288	-201	87	18	105
03410 COLUSA CO WTRWKS #1	1,206	2.4066	1,529	-628	901	93	994
03420 PRINCTN WATRWRKS	994	1.9835	1,260	-547	713	77	790
03480 CRTNA CRK FLD CTRL/CON	148	0.2953	188	-95	93	11	104
1023 ASSESSOR	28	0.0559	36		36	2	38
10261 REV/REC	875	1.7461	1,109		1,109	67	1,176
2016 DIST ATTNY	28	0.0559	36		36	2	38

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
2017 CHILD SUPP SVCS	3,130	6.2459	3,969		3,969	241	4,210
2021 SHERIFF	854	1.7041	1,083		1,083	66	1,149
2022 DRUG PREVENTTION	434	0.8660	550		550	33	583
2031 JAIL	249	0.4969	316		316	19	335
2035 PROBATION	1,860	3.7116	2,358		2,358	143	2,501
2059 AG ADM SERV	748	1.4926	948		948	58	1,006
2060 AG COMM	43	0.0858	55		55	3	58
2061 WTR MGT	208	0.4151	264		264	16	280
2070 CLERK/RECOR	2,008	4.0069	2,546		2,546	155	2,701
2076 PLANN/BLDG	28	0.0559	36		36	2	38
002657 CC SERV AREA #2	213	0.4250	270	-247	23	16	39
3010 PUBLIC WORKS/ROADS	99	0.1976	126		126	8	134
4010 BEHAVORIAL HEALTH ADMIN SERV	1,402	2.7977	1,778		1,778	108	1,886
4012 HEALTH	1,751	3.4941	2,220		2,220	135	2,355
4013 MENTAL HEALTH	681	1.3589	863		863	53	916
4019 ENVIRONMENTAL HEALTH	85	0.1696	108		108	7	115
04021 STATE TRANSIT ASSISTANCE	43	0.0858	55		55	3	58
5011 WELFARE #108	605	1.2073	767		767	47	814
6021 LIBRARY	440	0.8780	558		558	34	592
1075 MIGRANT HOUSING	1,790	3.5719	2,270		2,270	138	2,408
04020 LOCAL TRANSPORTATION	215	0.4290	273		273	17	290
04022 LOCAL TRANSPORTATION	73	0.1457	93		93	6	99
04002 TRANSIT AGENCY	1,615	3.2227	2,048		2,048	125	2,173
OUTSIDE AGENCIES	12,919	25.7799	16,377	-832	15,545	994	16,539
SubTotal	50,113	100.0000	63,539	-10,652	52,887	3,864	56,751
Direct Billed				10,652	10,652		10,652
Total	50,113	100.0000	63,539		63,539	3,864	67,403



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

Allocation Basis: INTERNAL AUDITING COST

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
1012 CAO	773,953	1.1193	626		626		626
1021 AUDITOR	1,650,358	2.3867	1,335		1,335		1,335
1022 TREASURER	576,758	0.8341	467		467	29	496
1031 CNTY CNSL	694,904	1.0049	562		562	35	597
1040 PERSONNEL	601,467	0.8698	487		487	31	518
1073 MAINTENANCE	634,528	0.9176	513		513	32	545
1074 CUSTODIAN	370,675	0.5361	300		300	19	319
1101 RISK MANAGEMENT/INSURANCE	137,800	0.1993	111		111	7	118
1108 IT	707,130	1.0226	572		572	36	608
1109 PURCHASING	615,450	0.8900	498		498	31	529
1011 BRD OF SUPV	781,318	1.1299	632		632	40	672
1023 ASSESSOR	1,354,210	1.9584	1,096		1,096	69	1,165
10261 REV/REC	-12,720	-0.0184	-10		-10	-1	-11
1051 ELECTIONS	653,951	0.9457	529		529	33	562
1092 ADVERTISING	33						
1103 EE_BENEFITS	9,737	0.0141	8		8		8
1106 SURVERYOR	64,320	0.0930	52		52	3	55
1107 REFUNDS	24,126	0.0349	20		20	1	21
20131 SUPERIOR COURT - CJF	670,560	0.9697	542		542	34	576
2014 GRAND JURY	27,430	0.0397	22		22	1	23
2016 DIST ATTN	1,948,343	2.8176	1,576		1,576	99	1,675
20161 DA WEL/INV	108,232	0.1565	88		88	6	94
2017 CHILD SUPP SVCS	574,782	0.8312	465		465	29	494
2019 PUBL DEFEND	329,685	0.4768	267		267	17	284
2020 COMMUNICTNS	799,882	1.1567	647		647	41	688
2021 SHERIFF	5,359,460	7.7506	4,336		4,336	273	4,609
20211 SO BAILIFF	393,355	0.5688	318		318	20	338
2024 SHF-BOATING 2021	134,815	0.1950	109		109	7	116
002344 SHF-CLAMMET GRANT 2022	7,637	0.0110	6		6		6

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
2022 DRUG PREVENTTION	205,705	0.2975	166		166	10	176
2031 JAIL	3,671,775	5.3099	2,971		2,971	187	3,158
2033 JUV FAC	649,228	0.9389	525		525	33	558
2035 PROBATION	1,743,779	2.5218	1,411		1,411	89	1,500
002528 LOCAL COMM CORRCTN	555,468	0.8033	449		449	28	477
02531 COMM CORRTN PRFRM INCENT	194,849	0.2818	158		158	10	168
2036 VICTIM WITN	234,017	0.3384	189		189	12	201
20363 YOUTH OFFEND GNT	147,409	0.2132	119		119	8	127
2050 FLD WTR CON 02021	26,644	0.0385	22		22	1	23
2059 AG ADM SERV	627,574	0.9076	508		508	32	540
2060 AG COMM	1,303,724	1.8854	1,055		1,055	66	1,121
2061 WTR MGT	166,292	0.2405	135		135	8	143
2065 SITES_PROJ	415,176	0.6004	336		336	21	357
2070 CLERK/RECOR	380,724	0.5506	308		308	19	327
2071 CORONER	211,987	0.3066	172		172	11	183
2074 LAFCO	45,768	0.0662	37		37	2	39
2076 PLANN/BLDG	930,498	1.3456	753		753	47	800
2077 ANIMAL CTRL	237,784	0.3439	192		192	12	204
2080 TRAPPER	72,730	0.1052	59		59	4	63
2081 OES	191,227	0.2765	155		155	10	165
20811 HOME SECUR 2081	216,347	0.3129	175		175	11	186
2083 PUBLIC ADMN	17,015	0.0246	14		14	1	15
002258 DA INDIAN GAMNG 2016	5,375	0.0078	4		4		4
002327 JAIL INMATE WELFARE 2031	25,782	0.0373	21		21	1	22
02331 CIVIL FEE CAP PROJ 2021	5,583	0.0081	5		5		5
02340 SHERIFF-SLESF 2021	64,001	0.0926	52		52	3	55
002657 CC SERV AREA #2	240,259	0.3475	194		194	12	206
3010 PUBLIC WORKS/ROADS	5,144,197	7.4393	4,162		4,162	262	4,424
4010 BEHAVORIAL HEALTH ADMIN SERV	907,553	1.3125	734		734	46	780
4011 SUBSTANCE ABUSE SERVICES	403,790	0.5839	327		327	21	348

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
4012 HEALTH	1,972,194	2.8521	1,596		1,596	101	1,697
4013 MENTAL HEALTH	6,612,873	9.5632	5,350		5,350	337	5,687
002936 MENTAL HLTH SERV FUND	1,846,757	2.6707	1,494		1,494	94	1,588
002940 MHSA PREV & EARLY INTERV	233,436	0.3376	189		189	12	201
002947 MHSA-HOUSING	147,790	0.2137	120		120	8	128
4015 AIR/WTR POLL CON	487,319	0.7047	394		394	25	419
4019 ENVIRONMENTAL HEALTH	679,610	0.9828	550		550	35	585
04021 STATE TRANSIT ASSISTANCE	194,753	0.2816	158		158	10	168
4023 AMBULANCE	24,598	0.0356	20		20	1	21
4031 CALIF CHILDRNS SRV 4012	14,051	0.0203	11		11	1	12
5010 WELFARE ADMIN #108	1,364,700	1.9736	1,104		1,104	70	1,174
5011 WELFARE #108	7,115,052	10.2888	5,751		5,751	368	6,119
5032 INDG BURIAL	4,469	0.0065	4		4		4
5033 SR NUTRITON	250,636	0.3625	203		203	13	216
5041 JUV CRT WRD	10,574	0.0153	9		9	1	10
5051 VET SERV	104,394	0.1510	84		84	5	89
5061 SR CITIZENS	20,232	0.0293	16		16	1	17
6021 LIBRARY	1,073,719	1.5528	869		869	55	924
6022 ADULT LITERACY	31,694	0.0458	26		26	2	28
6031 AG EXTENS	369,221	0.5339	299		299	19	318
7013 COUNTYWIDE RECREATION	2,189	0.0032	2		2		2
7032 COL VET	22,151	0.0320	18		18	1	19
7033 MAX VET	4,902	0.0071	4		4		4
7035 WMS VET	17,423	0.0252	14		14	1	15
2078 FISH AND GAME	6,485	0.0094	5		5		5
1075 MIGRANT HOUSING	542,964	0.7852	439		439	28	467
1076 MIGRANT HOUSING 1075	1,175	0.0017	1		1		1
1078 MIGRANT HOUSING 1075	206,274	0.2983	167		167	11	178
04006 EAST PARK RESERVOIR	417,695	0.6040	338		338	21	359
04000 SOLID WASTE	1,849,243	2.6743	1,496		1,496	94	1,590

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
04020 LOCAL TRANSPORTATION	1,162,984	1.6818	941		941	59	1,000
04001 AIRPORT ENTRPSE	499,093	0.7218	404		404	25	429
04022 LOCAL TRANSPORTATION	408,992	0.5915	331		331	21	352
04002 TRANSIT AGENCY	1,285,813	1.8595	1,040		1,040	66	1,106
04060 LAFCO	214,710	0.3105	174		174	11	185
07526 IHSS PUBLIC AUTHORITY	99,902	0.1445	81		81	5	86
OUTSIDE AGENCIES	814,793	1.1783	659		659	42	701
SubTotal	69,149,346	100.0000	55,943		55,943	3,402	59,345
Total	69,149,346	100.0000	55,943		55,943	3,402	59,345

Allocation Basis: COST PLN PREP COST
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
1012 CAO	773,953	1.1756	1,032		1,032		1,032
1021 AUDITOR	1,650,358	2.5068	2,201		2,201		2,201
1022 TREASURER	576,758	0.8761	769		769	49	818
1031 CNTY CNSL	694,904	1.0555	927		927	59	986
1040 PERSONNEL	601,467	0.9136	802		802	51	853
1073 MAINTENANCE	634,528	0.9638	846		846	53	899
1074 CUSTODIAN	370,675	0.5630	494		494	31	525
1101 RISK MANAGEMENT/INSURANCE	137,800	0.2093	184		184	12	196
1108 IT	707,130	1.0741	943		943	60	1,003
1109 PURCHASING	615,450	0.9348	821		821	52	873
1011 BRD OF SUPV	781,318	1.1868	1,042		1,042	66	1,108
1023 ASSESSOR	1,354,210	2.0569	1,806		1,806	114	1,920
10261 REV/REC	-12,720	-0.0193	-17		-17	-1	-18
1051 ELECTIONS	653,951	0.9933	872		872	55	927
1092 ADVERTISING	33	0.0001					
1103 EE_BENEFITS	9,737	0.0148	13		13	1	14
1106 SURVERYOR	64,320	0.0977	86		86	5	91
1107 REFUNDS	24,126	0.0366	32		32	2	34
20131 SUPERIOR COURT - CJF	670,560	1.0185	894		894	56	950
2014 GRAND JURY	27,430	0.0417	37		37	2	39
2016 DIST ATTN	1,948,343	2.9594	2,599		2,599	164	2,763
20161 DA WEL/INV	108,232	0.1644	144		144	9	153
2017 CHILD SUPP SVCS	574,782	0.8730	767		767	48	815
2019 PUBL DEFEND	329,685	0.5008	440		440	28	468
2020 COMMUNICTNS	799,882	1.2150	1,067		1,067	67	1,134
2021 SHERIFF	5,359,460	8.1406	7,148		7,148	451	7,599
20211 SO BAILIFF	393,355	0.5975	525		525	33	558
2024 SHF-BOATING 2021	134,815	0.2048	180		180	11	191
002344 SHF-CLAMMET GRANT 2022	7,637	0.0116	10		10	1	11

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
2022 DRUG PREVENTTION	205,705	0.3125	274		274	17	291
2031 JAIL	3,671,775	5.5771	4,897		4,897	309	5,206
2033 JUV FAC	649,228	0.9861	866		866	55	921
2035 PROBATION	1,743,779	2.6487	2,326		2,326	147	2,473
002528 LOCAL COMM CORRCTN	555,468	0.8437	741		741	47	788
02531 COMM CORRTN PRFRM INCENT	194,849	0.2960	260		260	16	276
2036 VICTIM WITN	234,017	0.3555	312		312	20	332
20363 YOUTH OFFEND GNT	147,409	0.2239	197		197	12	209
2050 FLD WTR CON 02021	26,644	0.0405	36		36	2	38
2059 AG ADM SERV	627,574	0.9532	837		837	53	890
2060 AG COMM	1,303,724	1.9803	1,739		1,739	110	1,849
2061 WTR MGT	166,292	0.2526	222		222	14	236
2065 SITES_PROJ	415,176	0.6306	554		554	35	589
2070 CLERK/RECOR	380,724	0.5783	508		508	32	540
2071 CORONER	211,987	0.3220	283		283	18	301
2076 PLANN/BLDG	930,498	1.4134	1,241		1,241	78	1,319
2077 ANIMAL CTRL	237,784	0.3612	317		317	20	337
2080 TRAPPER	72,730	0.1105	97		97	6	103
2081 OES	191,227	0.2905	255		255	16	271
20811 HOME SECUR 2081	216,347	0.3286	289		289	18	307
2083 PUBLIC ADMN	17,015	0.0258	23		23	1	24
002258 DA INDIAN GAMNG 2016	5,375	0.0082	7		7		7
002327 JAIL INMATE WELFARE 2031	25,782	0.0392	34		34	2	36
02331 CIVIL FEE CAP PROJ 2021	5,583	0.0085	7		7		7
02340 SHERIFF-SLESF 2021	64,001	0.0972	85		85	5	90
002657 CC SERV AREA #2	240,259	0.3649	320		320	20	340
3010 PUBLIC WORKS/ROADS	5,144,197	7.8136	6,861		6,861	433	7,294
4010 BEHAVORIAL HEALTH ADMIN SERV	907,553	1.3785	1,210		1,210	76	1,286
4011 SUBSTANCE ABUSE SERVICES	403,790	0.6133	539		539	34	573
4012 HEALTH	1,972,194	2.9956	2,630		2,630	166	2,796

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
4013 MENTAL HEALTH	6,612,873	10.0444	8,820		8,820	557	9,377
002936 MENTAL HLTH SERV FUND	1,846,757	2.8051	2,463		2,463	155	2,618
002940 MHSA PREV & EARLY INTERV	233,436	0.3546	311		311	20	331
002947 MHSA-HOUSING	147,790	0.2245	197		197	12	209
4015 AIR/WTR POLL CON	487,319	0.7402	650		650	41	691
4019 ENVIRONMENTAL HEALTH	679,610	1.0323	906		906	57	963
4023 AMBULANCE	24,598	0.0374	33		33	2	35
4031 CALIF CHILDRNS SRV 4012	14,051	0.0213	19		19	1	20
5010 WELFARE ADMIN #108	1,364,700	2.0729	1,820		1,820	115	1,935
5011 WELFARE #108	7,115,052	10.8066	9,489		9,489	604	10,093
5032 INDG BURIAL	4,469	0.0068	6		6		6
5033 SR NUTRITON	250,636	0.3807	334		334	21	355
5041 JUV CRT WRD	10,574	0.0161	14		14	1	15
5051 VET SERV	104,394	0.1586	139		139	9	148
5061 SR CITIZENS	20,232	0.0307	27		27	2	29
6021 LIBRARY	1,073,719	1.6309	1,432		1,432	90	1,522
6022 ADULT LITERACY	31,694	0.0481	42		42	3	45
6031 AG EXTENS	369,221	0.5608	492		492	31	523
7013 COUNTYWIDE RECREATION	2,189	0.0033	3		3		3
7032 COL VET	22,151	0.0336	30		30	2	32
7033 MAX VET	4,902	0.0074	7		7		7
7035 WMS VET	17,423	0.0265	23		23	1	24
2078 FISH AND GAME	6,485	0.0099	9		9	1	10
1075 MIGRANT HOUSING	542,964	0.8247	724		724	46	770
1076 MIGRANT HOUSING 1075	1,175	0.0018	2		2		2
1078 MIGRANT HOUSING 1075	206,274	0.3133	275		275	17	292
04006 EAST PARK RESERVOIR	417,695	0.6344	557		557	35	592
04000 SOLID WASTE	1,849,243	2.8089	2,466		2,466	156	2,622
04001 AIRPORT ENTRPSE	499,093	0.7581	666		666	42	708
07526 IHSS PUBLIC AUTHORITY	99,902	0.1517	133		133	8	141

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
OUTSIDE AGENCIES	814,793	1.2376	1,087		1,087	69	1,156
SubTotal	65,836,323	100.0000	87,807		87,807	5,339	93,146
Total	65,836,323	100.0000	87,807		87,807	5,339	93,146

Allocation Basis: BUDGET PREP COST
Allocation Source: EXPENDITURE PRINTOUTS

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

Activity - WELFARE PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
5011 WELFARE #108	100	100.0000	8,920		8,920	542	9,462
SubTotal	100	100.0000	8,920		8,920	542	9,462
Total	100	100.0000	8,920		8,920	542	9,462

Allocation Basis: DHHS--SAWS ADMIN COST
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
Activity has no Allocatable Costs							
SubTotal							
Total							

Allocation Basis: INSURANCE ADMIN
Allocation Source: AUDITOR & PERSONNEL DEPT EMPLOYEE TIME RECORDS

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

Activity - SINGLE AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1011 BRD OF SUPV	5,621	47.7164	6,989		6,989	425	7,414
2017 CHILD SUPP SVCS	445	3.7776	553		553	34	587
3010 PUBLIC WORKS/ROADS	554	4.7029	689		689	42	731
4011 SUBSTANCE ABUSE SERVICES	457	3.8795	568		568	35	603
4012 HEALTH	1,289	10.9423	1,602		1,602	98	1,700
5011 WELFARE #108	3,414	28.9813	4,244		4,244	259	4,503
SubTotal	11,780	100.0000	14,645		14,645	893	15,538
Total	11,780	100.0000	14,645		14,645	893	15,538

Allocation Basis: SINGLE AUDIT CHARGE TO SPECIFIC DEPT
Allocation Source: MAJOR PROGS FROM SINGLE AUDIT ACT REPORT

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

Activity - GENERAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1012 CAO	773,953	1.1756	70		70		70
1021 AUDITOR	1,650,358	2.5068	149		149		149
1022 TREASURER	576,758	0.8761	52		52	3	55
1031 CNTY CNSL	694,904	1.0555	63		63	4	67
1040 PERSONNEL	601,467	0.9136	54		54	3	57
1073 MAINTENANCE	634,528	0.9638	57		57	4	61
1074 CUSTODIAN	370,675	0.5630	33		33	2	35
1101 RISK MANAGEMENT/INSURANCE	137,800	0.2093	12		12	1	13
1108 IT	707,130	1.0741	64		64	4	68
1109 PURCHASING	615,450	0.9348	56		56	4	60
1011 BRD OF SUPV	781,318	1.1868	71		71	4	75
1023 ASSESSOR	1,354,210	2.0569	122		122	8	130
10261 REV/REC	-12,720	-0.0193	-1		-1		-1
1051 ELECTIONS	653,951	0.9933	59		59	4	63
1092 ADVERTISING	33	0.0001					
1103 EE_BENEFITS	9,737	0.0148	1		1		1
1106 SURVERYOR	64,320	0.0977	6		6		6
1107 REFUNDS	24,126	0.0366	2		2		2
20131 SUPERIOR COURT - CJF	670,560	1.0185	61		61	4	65
2014 GRAND JURY	27,430	0.0417	2		2		2
2016 DIST ATTN	1,948,343	2.9594	176		176	11	187
20161 DA WEL/INV	108,232	0.1644	10		10	1	11
2017 CHILD SUPP SVCS	574,782	0.8730	52		52	3	55
2019 PUBL DEFEND	329,685	0.5008	30		30	2	32
2020 COMMUNICTNS	799,882	1.2150	72		72	5	77
2021 SHERIFF	5,359,460	8.1406	484		484	31	515
20211 SO BAILIFF	393,355	0.5975	36		36	2	38
2024 SHF-BOATING 2021	134,815	0.2048	12		12	1	13
002344 SHF-CLAMMET GRANT 2022	7,637	0.0116	1		1		1



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

Activity - GENERAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2022 DRUG PREVENTTION	205,705	0.3125	19		19	1	20
2031 JAIL	3,671,775	5.5771	332		332	21	353
2033 JUV FAC	649,228	0.9861	59		59	4	63
2035 PROBATION	1,743,779	2.6487	157		157	10	167
002528 LOCAL COMM CORRCTN	555,468	0.8437	50		50	3	53
02531 COMM CORRTN PRFRM INCENT	194,849	0.2960	18		18	1	19
2036 VICTIM WITN	234,017	0.3555	21		21	1	22
20363 YOUTH OFFEND GNT	147,409	0.2239	13		13	1	14
2050 FLD WTR CON 02021	26,644	0.0405	2		2		2
2059 AG ADM SERV	627,574	0.9532	57		57	4	61
2060 AG COMM	1,303,724	1.9803	118		118	7	125
2061 WTR MGT	166,292	0.2526	15		15	1	16
2065 SITES_PROJ	415,176	0.6306	37		37	2	39
2070 CLERK/RECOR	380,724	0.5783	34		34	2	36
2071 CORONER	211,987	0.3220	19		19	1	20
2076 PLANN/BLDG	930,498	1.4134	84		84	5	89
2077 ANIMAL CTRL	237,784	0.3612	21		21	1	22
2080 TRAPPER	72,730	0.1105	7		7		7
2081 OES	191,227	0.2905	17		17	1	18
20811 HOME SECUR 2081	216,347	0.3286	20		20	1	21
2083 PUBLIC ADMN	17,015	0.0258	2		2		2
002258 DA INDIAN GAMNG 2016	5,375	0.0082					
002327 JAIL INMATE WELFARE 2031	25,782	0.0392	2		2		2
02331 CIVIL FEE CAP PROJ 2021	5,583	0.0085	1		1		1
02340 SHERIFF-SLESF 2021	64,001	0.0972	6		6		6
002657 CC SERV AREA #2	240,259	0.3649	22		22	1	23
3010 PUBLIC WORKS/ROADS	5,144,197	7.8136	465		465	29	494
4010 BEHAVORIAL HEALTH ADMIN SERV	907,553	1.3785	82		82	5	87
4011 SUBSTANCE ABUSE SERVICES	403,790	0.6133	36		36	2	38
4012 HEALTH	1,972,194	2.9956	178		178	11	189

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

Activity - GENERAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
4013 MENTAL HEALTH	6,612,873	10.0444	597		597	38	635
002936 MENTAL HLTH SERV FUND	1,846,757	2.8051	167		167	11	178
002940 MHSA PREV & EARLY INTERV	233,436	0.3546	21		21	1	22
002947 MHSA-HOUSING	147,790	0.2245	13		13	1	14
4015 AIR/WTR POLL CON	487,319	0.7402	44		44	3	47
4019 ENVIRONMENTAL HEALTH	679,610	1.0323	61		61	4	65
4023 AMBULANCE	24,598	0.0374	2		2		2
4031 CALIF CHILDRNS SRV 4012	14,051	0.0213	1		1		1
5010 WELFARE ADMIN #108	1,364,700	2.0729	123		123	8	131
5011 WELFARE #108	7,115,052	10.8066	642		642	43	685
5032 INDG BURIAL	4,469	0.0068					
5033 SR NUTRITON	250,636	0.3807	23		23	1	24
5041 JUV CRT WRD	10,574	0.0161	1		1		1
5051 VET SERV	104,394	0.1586	9		9	1	10
5061 SR CITIZENS	20,232	0.0307	2		2		2
6021 LIBRARY	1,073,719	1.6309	97		97	6	103
6022 ADULT LITERACY	31,694	0.0481	3		3		3
6031 AG EXTENS	369,221	0.5608	33		33	2	35
7013 COUNTYWIDE RECREATION	2,189	0.0033					
7032 COL VET	22,151	0.0336	2		2		2
7033 MAX VET	4,902	0.0074					
7035 WMS VET	17,423	0.0265	2		2		2
2078 FISH AND GAME	6,485	0.0099	1		1		1
1075 MIGRANT HOUSING	542,964	0.8247	49		49	3	52
1076 MIGRANT HOUSING 1075	1,175	0.0018					
1078 MIGRANT HOUSING 1075	206,274	0.3133	19		19	1	20
04006 EAST PARK RESERVOIR	417,695	0.6344	38		38	2	40
04000 SOLID WASTE	1,849,243	2.8089	167		167	11	178
04001 AIRPORT ENTRPSE	499,093	0.7581	45		45	3	48
07526 IHSS PUBLIC AUTHORITY	99,902	0.1517	9		9	1	10

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

Activity - GENERAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OUTSIDE AGENCIES	814,793	1.2376	74		74	5	79
SubTotal	65,836,323	100.0000	5,945		5,945	361	6,306
Total	65,836,323	100.0000	5,945		5,945	361	6,306

Allocation Basis: INTERNAL AUDIT-GENERAL
Allocation Source: EXPENDITURE PRINTOUTS

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

Receiving Department	Total	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT	COST PLAN PREP	BUDGET PREP	WELFARE PAYROLL
1012 CAO	7,802	2,173	3,901	0	626	1,032	0
1021 AUDITOR	14,838	2,570	8,583	0	1,335	2,201	0
1022 TREASURER	7,217	1,698	3,702	448	496	818	0
1031 CNTY CNSL	7,027	2,641	2,489	247	597	986	0
1040 PERSONNEL	7,376	1,800	4,148	0	518	853	0
1073 MAINTENANCE	16,508	10,855	4,148	0	545	899	0
1074 CUSTODIAN	10,481	6,284	3,318	0	319	525	0
1101 RISK	2,970	1,814	829	0	118	196	0
1108 IT	8,381	2,554	4,148	0	608	1,003	0
1109 PURCHASING	5,545	2,424	1,659	0	529	873	0
002128 ALMOND PARADISE	348	348	0	0	0	0	0
002129 THOMPSON ST	174	174	0	0	0	0	0
002133 WHISPER	348	348	0	0	0	0	0
002334 LIVE SCN	189	189	0	0	0	0	0
002548 CARL MOYER	159	159	0	0	0	0	0
002550 MFH CARE FUNDS	638	638	0	0	0	0	0
002660 SRV AREA#1 CEN	2,091	2,017	0	74	0	0	0
002817 EMS-OTHER 4012	15	15	0	0	0	0	0
03000 ARBCKLE-C/C FIRE	8,641	5,863	2,489	289	0	0	0
03010 BEAR VL-INDIAN VL	2,158	1,510	0	648	0	0	0
03030 MAX FIRE PROT	6,636	2,888	2,489	1,259	0	0	0
03033 MAXFIRE PG&E	29	29	0	0	0	0	0
03040 PRINCETN FIRE	2,251	1,814	0	437	0	0	0
03050 WMS FIRE PROT	282	131	0	151	0	0	0
03060 SAC RIV FIRE DIST	8,007	6,124	1,659	224	0	0	0
03080 ARBCKLE CEM	1,556	1,262	0	294	0	0	0
03090 COLLEGE CTY CEM	1,290	1,045	0	245	0	0	0
03100 COL CEM DIST	6,124	3,643	1,659	822	0	0	0
03103 COL CEM SLE TX-VLT	15	15	0	0	0	0	0
03110 CYPRESS HLL CEM	336	145	0	191	0	0	0
03120 GRND ISLAND CEM	637	522	0	115	0	0	0
03130 MAXWELL CEM	2,816	2,250	0	566	0	0	0
03133 MAX CEM SLE	15	15	0	0	0	0	0
03140 PRINCETON CEM	1,231	871	0	360	0	0	0
03150 STONYFRD-IND VL	1,060	929	0	131	0	0	0
03160 WILLIAMS CEM	3,029	1,828	829	372	0	0	0
03164 WMS CEM SLE	15	15	0	0	0	0	0
03175 ARBUCKLE PARK &	651	479	0	172	0	0	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	WELFARE PAYROLL
03177 ARB P/REC-PRK/FAC	3,599	3,599	0	0	0	0	0
03178 ARB P&R	363	363	0	0	0	0	0
03180 MAXWELL REC &	6,198	2,148	0	4,050	0	0	0
03190 COLUSA BSN DRN	2,424	2,424	0	0	0	0	0
03200 COLUSA RESC CONV	2,885	1,945	0	940	0	0	0
03260 CO MOSQ ABATMNT	8,500	5,819	2,489	192	0	0	0
03310 REC DIST 1004	29	29	0	0	0	0	0
03320 REC DIST 2047	686	581	0	105	0	0	0
03410 COLUSA CO	2,417	1,423	0	994	0	0	0
03420 PRINCTN	2,764	1,974	0	790	0	0	0
03480 CRTNA CRK FLD	162	58	0	104	0	0	0
03511 CRTINA CSD RED	1,219	1,219	0	0	0	0	0
03512 CRTINA CSD RVR	1,262	1,262	0	0	0	0	0
03513 CRTINA CSD WILDWD	711	711	0	0	0	0	0
5031 SOC WELFARE (IND)	58	58	0	0	0	0	0
1011 BRD OF SUPV	15,680	2,263	4,148	0	672	1,108	0
1023 ASSESSOR	14,029	2,481	8,295	38	1,165	1,920	0
10261 REV/REC	1,161	15	0	1,176	(11)	(18)	0
1051 ELECTIONS	7,508	3,135	2,821	0	562	927	0
1103 EE_BENEFITS	458	435	0	0	8	14	0
1104 INSURANCE 1101	290	290	0	0	0	0	0
1106 SURVERYOR	805	653	0	0	55	91	0
1107 REFUNDS	564	507	0	0	21	34	0
20131 SUPERIOR COURT -	3,042	1,451	0	0	576	950	0
2014 GRAND JURY	775	711	0	0	23	39	0
2016 DIST ATTNV	18,611	4,905	9,043	38	1,675	2,763	0
20161 DA WEL/INV	1,102	15	829	0	94	153	0
2017 CHILD SUPP SVCS	13,214	2,076	4,977	4,210	494	815	0
2019 PUBL DEFEND	2,120	1,336	0	0	284	468	0
2020 COMMUNICTNS	10,758	1,393	7,466	0	688	1,134	0
2021 SHERIFF	53,653	10,695	29,086	1,149	4,609	7,599	0
20211 SO BAILIFF	3,328	320	2,074	0	338	558	0
2024 SHF-BOATING 2021	1,684	1,364	0	0	116	191	0
002344 SHF-CLAMMET	33	15	0	0	6	11	0
2022 DRUG PREVENTTION	1,825	755	0	583	176	291	0
2031 JAIL	31,918	5,457	17,409	335	3,158	5,206	0
2033 JUV FAC	1,774	232	0	0	558	921	0
2035 PROBATION	26,501	7,474	12,386	2,501	1,500	2,473	0
002528 LOCAL COMM	9,402	4,600	3,484	0	477	788	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	WELFARE PAYROLL
02531 COMM CORR TN	3,469	1,828	1,178	0	168	276	0
2036 VICTIM WITN	3,325	1,858	912	0	201	332	0
20363 YOUTH OFFEND GNT	1,935	507	1,078	0	127	209	0
2050 FLD WTR CON 02021	107	44	0	0	23	38	0
2059 AG ADM SERV	8,853	2,424	3,932	1,006	540	890	0
2060 AG COMM	12,501	3,541	5,807	58	1,121	1,849	0
2061 WTR MGT	2,433	929	829	280	143	236	0
2065 SITES_PROJ	1,667	682	0	0	357	589	0
2070 CLERK/RECOR	8,413	1,988	2,821	2,701	327	540	0
2071 CORONER	3,611	2,278	829	0	183	301	0
2074 LAFCO	39	0	0	0	39	0	0
2076 PLANN/BLDG	9,399	2,176	4,977	38	800	1,319	0
2077 ANIMAL CTRL	4,559	2,337	1,659	0	204	337	0
2080 TRAPPER	231	58	0	0	63	103	0
2081 OES	2,655	1,161	1,040	0	165	271	0
20811 HOME SECUR 2081	775	261	0	0	186	307	0
2083 PUBLIC ADMN	491	392	58	0	15	24	0
002258 DA INDIAN GAMNG	11	0	0	0	4	7	0
002327 JAIL INMATE	1,308	1,248	0	0	22	36	0
02331 CIVIL FEE CAP PROJ	71	58	0	0	5	7	0
02340 SHERIFF-SLESF 2021	688	537	0	0	55	90	0
002341 JAIL-SLESF 2031	58	58	0	0	0	0	0
002657 CC SERV AREA #2	2,509	1,901	0	39	206	340	0
3010 PUBLIC	66,754	24,641	29,036	134	4,424	7,294	0
032001 CCRCD PYRL	2,874	2,874	0	0	0	0	0
032025 CCRCD MISC PROJ	682	682	0	0	0	0	0
4010 BEHAVIORIAL HEALTH	11,236	2,220	4,977	1,886	780	1,286	0
4011 SUBSTANCE ABUSE	10,501	8,939	0	0	348	573	0
4012 HEALTH	25,672	6,980	9,955	2,355	1,697	2,796	0
4013 MENTAL HEALTH	65,931	12,814	36,502	916	5,687	9,377	0
002936 MENTAL HLTH SERV	8,999	4,615	0	0	1,588	2,618	0
002939 MHSA EDUC &	15	15	0	0	0	0	0
002940 MHSA PREV &	1,468	914	0	0	201	331	0
002943 MHSA CAP FAC	58	58	0	0	0	0	0
002947 MHSA-HOUSING	2,310	1,959	0	0	128	209	0
4015 AIR/WTR POLL CON	5,431	1,785	2,489	0	419	691	0
4019 ENVIRONMENTAL	9,562	3,686	4,148	115	585	963	0
04021 STATE TRANSIT	226	0	0	58	168	0	0
4023 AMBULANCE	1,118	1,060	0	0	21	35	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	WELFARE PAYROLL
4031 CALIF CHILDRNS SRV	120	87	0	0	12	20	0
002853 CHILDRENS TRUST	159	159	0	0	0	0	0
5010 WELFARE ADMIN #108	18,274	5,079	9,955	0	1,174	1,935	0
5011 WELFARE #108	93,029	19,040	42,313	814	6,119	10,093	9,462
5020 CATEG AID/SAWS HHS	58	58	0	0	0	0	0
5032 INDG BURIAL	82	72	0	0	4	6	0
5033 SR NUTRITON	3,908	1,654	1,659	0	216	355	0
5041 JUV CRT WRD	229	203	0	0	10	15	0
5051 VET SERV	1,120	44	829	0	89	148	0
5061 SR CITIZENS	48	0	0	0	17	29	0
6021 LIBRARY	18,345	9,563	5,641	592	924	1,522	0
6022 ADULT LITERACY	250	174	0	0	28	45	0
6031 AG EXTENS	4,976	1,611	2,489	0	318	523	0
7013 COUNTYWIDE	49	44	0	0	2	3	0
7032 COL VET	401	348	0	0	19	32	0
7033 MAX VET	533	522	0	0	4	7	0
7035 WMS VET	563	522	0	0	15	24	0
2078 FISH AND GAME	88	72	0	0	5	10	0
1075 MIGRANT HOUSING	9,303	3,730	1,876	2,408	467	770	0
1076 MIGRANT HOUSING	18	15	0	0	1	2	0
1078 MIGRANT HOUSING	490	0	0	0	178	292	0
04006 EAST PARK	3,753	1,103	1,659	0	359	592	0
04000 SOLID WASTE	5,595	1,205	0	0	1,590	2,622	0
04020 LOCAL	1,377	87	0	290	1,000	0	0
04001 AIRPORT ENTRPSE	3,565	2,380	0	0	429	708	0
04022 LOCAL	1,249	798	0	99	352	0	0
04002 TRANSIT AGENCY	20,502	8,097	9,126	2,173	1,106	0	0
04060 LAFCO	1,636	1,451	0	0	185	0	0
07526 IHSS PUBLIC	469	232	0	0	86	141	0
OUTSIDE AGENCIES	62,257	43,782	0	16,539	701	1,156	0
Direct Billed	10,652	0	0	10,652	0	0	0
Total	937,441	347,910	338,331	67,403	59,345	93,146	9,462



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

Receiving Department	INSURANCE ADMIN	SINGLE AUDIT	GENERAL AUDIT
1012 CAO	0	0	70
1021 AUDITOR	0	0	149
1022 TREASURER	0	0	55
1031 CNTY CNSL	0	0	67
1040 PERSONNEL	0	0	57
1073 MAINTENANCE	0	0	61
1074 CUSTODIAN	0	0	35
1101 RISK	0	0	13
1108 IT	0	0	68
1109 PURCHASING	0	0	60
002128 ALMOND PARADISE	0	0	0
002129 THOMPSON ST	0	0	0
002133 WHISPER	0	0	0
002334 LIVE SCN	0	0	0
002548 CARL MOYER	0	0	0
002550 MFH CARE FUNDS	0	0	0
002660 SRV AREA#1 CEN	0	0	0
002817 EMS-OTHER 4012	0	0	0
03000 ARBCKLE-C/C FIRE	0	0	0
03010 BEAR VL-INDIAN VL	0	0	0
03030 MAX FIRE PROT	0	0	0
03033 MAXFIRE PG&E	0	0	0
03040 PRINCETN FIRE	0	0	0
03050 WMS FIRE PROT	0	0	0
03060 SAC RIV FIRE DIST	0	0	0
03080 ARBCKLE CEM	0	0	0
03090 COLLEGE CTY CEM	0	0	0
03100 COL CEM DIST	0	0	0
03103 COL CEM SLE TX-VLT	0	0	0
03110 CYPRESS HLL CEM	0	0	0
03120 GRND ISLAND CEM	0	0	0
03130 MAXWELL CEM	0	0	0
03133 MAX CEM SLE	0	0	0
03140 PRINCETON CEM	0	0	0
03150 STONYFRD-IND VL	0	0	0
03160 WILLIAMS CEM	0	0	0
03164 WMS CEM SLE	0	0	0
03175 ARBUCKLE PARK &	0	0	0



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

Receiving Department	INSURANCE ADMIN	SINGLE AUDIT	GENERAL AUDIT
03177 ARB P/REC-PRK/FAC	0	0	0
03178 ARB P&R	0	0	0
03180 MAXWELL REC &	0	0	0
03190 COLUSA BSN DRN	0	0	0
03200 COLUSA RESC CONV	0	0	0
03260 CO MOSQ ABATMNT	0	0	0
03310 REC DIST 1004	0	0	0
03320 REC DIST 2047	0	0	0
03410 COLUSA CO	0	0	0
03420 PRINCTN	0	0	0
03480 CRTNA CRK FLD	0	0	0
03511 CRTINA CSD RED	0	0	0
03512 CRTINA CSD RVR	0	0	0
03513 CRTINA CSD WILDWD	0	0	0
5031 SOC WELFARE (IND)	0	0	0
1011 BRD OF SUPV	0	7,414	75
1023 ASSESSOR	0	0	130
10261 REV/REC	0	0	(1)
1051 ELECTIONS	0	0	63
1103 EE_BENEFITS	0	0	1
1104 INSURANCE 1101	0	0	0
1106 SURVERYOR	0	0	6
1107 REFUNDS	0	0	2
20131 SUPERIOR COURT -	0	0	65
2014 GRAND JURY	0	0	2
2016 DIST ATTN	0	0	187
20161 DA WEL/INV	0	0	11
2017 CHILD SUPP SVCS	0	587	55
2019 PUBL DEFEND	0	0	32
2020 COMMUNICTNS	0	0	77
2021 SHERIFF	0	0	515
20211 SO BAILIFF	0	0	38
2024 SHF-BOATING 2021	0	0	13
002344 SHF-CLAMMET	0	0	1
2022 DRUG PREVENTTION	0	0	20
2031 JAIL	0	0	353
2033 JUV FAC	0	0	63
2035 PROBATION	0	0	167
002528 LOCAL COMM	0	0	53



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

Receiving Department	INSURANCE ADMIN	SINGLE AUDIT	GENERAL AUDIT
02531 COMM CORRtn	0	0	19
2036 VICTIM WITN	0	0	22
20363 YOUTH OFFEND GNT	0	0	14
2050 FLD WTR CON 02021	0	0	2
2059 AG ADM SERV	0	0	61
2060 AG COMM	0	0	125
2061 WTR MGT	0	0	16
2065 SITES_PROJ	0	0	39
2070 CLERK/RECOR	0	0	36
2071 CORONER	0	0	20
2074 LAFCO	0	0	0
2076 PLANN/BLDG	0	0	89
2077 ANIMAL CTRL	0	0	22
2080 TRAPPER	0	0	7
2081 OES	0	0	18
20811 HOME SECUR 2081	0	0	21
2083 PUBLIC ADMN	0	0	2
002258 DA INDIAN GAMNG	0	0	0
002327 JAIL INMATE	0	0	2
02331 CIVIL FEE CAP PROJ	0	0	1
02340 SHERIFF-SLESF 2021	0	0	6
002341 JAIL-SLESF 2031	0	0	0
002657 CC SERV AREA #2	0	0	23
3010 PUBLIC	0	731	494
032001 CCRCD PYRLL	0	0	0
032025 CCRCD MISC PROJ	0	0	0
4010 BEHAVIORIAL HEALTH	0	0	87
4011 SUBSTANCE ABUSE	0	603	38
4012 HEALTH	0	1,700	189
4013 MENTAL HEALTH	0	0	635
002936 MENTAL HLTH SERV	0	0	178
002939 MHSA EDUC &	0	0	0
002940 MHSA PREV &	0	0	22
002943 MHSA CAP FAC	0	0	0
002947 MHSA-HOUSING	0	0	14
4015 AIR/WTR POLL CON	0	0	47
4019 ENVIRONMENTAL	0	0	65
04021 STATE TRANSIT	0	0	0
4023 AMBULANCE	0	0	2



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

Receiving Department	INSURANCE ADMIN	SINGLE AUDIT	GENERAL AUDIT
4031 CALIF CHILDRNS SRV	0	0	1
002853 CHILDRENS TRUST	0	0	0
5010 WELFARE ADMIN #108	0	0	131
5011 WELFARE #108	0	4,503	685
5020 CATEG AID/SAWS HHS	0	0	0
5032 INDG BURIAL	0	0	0
5033 SR NUTRITON	0	0	24
5041 JUV CRT WRD	0	0	1
5051 VET SERV	0	0	10
5061 SR CITIZENS	0	0	2
6021 LIBRARY	0	0	103
6022 ADULT LITERACY	0	0	3
6031 AG EXTENS	0	0	35
7013 COUNTYWIDE	0	0	0
7032 COL VET	0	0	2
7033 MAX VET	0	0	0
7035 WMS VET	0	0	2
2078 FISH AND GAME	0	0	1
1075 MIGRANT HOUSING	0	0	52
1076 MIGRANT HOUSING	0	0	0
1078 MIGRANT HOUSING	0	0	20
04006 EAST PARK	0	0	40
04000 SOLID WASTE	0	0	178
04020 LOCAL	0	0	0
04001 AIRPORT ENTRPSE	0	0	48
04022 LOCAL	0	0	0
04002 TRANSIT AGENCY	0	0	0
04060 LAFCO	0	0	0
07526 IHSS PUBLIC	0	0	10
OUTSIDE AGENCIES	0	0	79
Direct Billed	0	0	0
Total	0	15,538	6,306



COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1021 AUDITOR

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
ALMOND PARADISE ST LITNG	348	NA	NA	348
THOMPSON ST LITNG	174	NA	NA	174
WHISPER CRK-CROSS CRK LIT	348	NA	NA	348
LIVE SCN FNGRPRNTG	189	NA	NA	189
CARL MOYER GRANT	159	NA	NA	159
MFH CARE FUNDS	638	NA	NA	638
SRV AREA#1 CEN RCH	2,091	NA	NA	2,091
EMS-OTHER	15	NA	NA	15
ARBCKLE-C/C FIRE	8,641	NA	NA	8,641
BEAR VL-INDIAN VL FIRE	2,158	NA	NA	2,158
MAX FIRE PROT	6,636	NA	NA	6,636
MAX FIRE PG&E POWER PLANT	29	NA	NA	29
PRINCETN FIRE PROT	2,251	NA	NA	2,251
WMS FIRE PROT	282	NA	NA	282
SAC RIV FIRE DIST	8,007	NA	NA	8,007
ARBCKLE CEM	1,556	NA	NA	1,556
COLLEGE CTY CEM	1,290	NA	NA	1,290
COL CEM DIST	6,124	NA	NA	6,124
COL CEM SALE TX-VLT	15	NA	NA	15
CYPRESS HLL CEM	336	NA	NA	336
GRND ISLAND CEM	637	NA	NA	637
MAXWELL CEM	2,816	NA	NA	2,816
MAX CEM SALE TX-VAULT	15	NA	NA	15
PRINCETON CEM	1,231	NA	NA	1,231
STONYFRD-IND VL CEM	1,060	NA	NA	1,060
WILLIAMS CEM	3,029	NA	NA	3,029
WMS CEM SALE TX-VAULT	15	NA	NA	15
ARBUCKLE PARK & REC DIST	651	NA	NA	651
ARB PARK/REC DIST-PRK/FAC	3,599	NA	NA	3,599
ARB PARK & REC DIST-POOLS	363	NA	NA	363
MAXWELL REC & PARK DIST	6,198	NA	NA	6,198
COLUSA BSN DRN	2,424	NA	NA	2,424

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1021 AUDITOR

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
COLUSA RESC CONV	2,885	NA	NA	2,885
CO MOSQ ABATMNT	8,500	NA	NA	8,500
REC DIST 1004	29	NA	NA	29
REC DIST 2047	686	NA	NA	686
COLUSA CO WTRWKS #1	2,417	NA	NA	2,417
PRINCTN WATRWRKS	2,764	NA	NA	2,764
CRTNA CRK FLD CTRL/CON	162	NA	NA	162
CRTINA CSD RED RNCH ZN2	1,219	NA	NA	1,219
CRTINA CSD RVR GLN ZN3	1,262	NA	NA	1,262
CRTINA CSD WILDWD ES ZN4	711	NA	NA	711
SOC WELFARE (IND)	58	NA	NA	58
BOARD OF SUPV	15,680	NA	NA	15,680
ASSESSOR	14,029	NA	NA	14,029
REVENUE AND RECOVERY	1,161	NA	NA	1,161
ELECTIONS	7,508	NA	NA	7,508
EMPLOYEE BENEFITS	458	NA	NA	458
INSURANCE	290	NA	NA	290
SURVEYOR	805	NA	NA	805
REFUNDS/REBATES	564	NA	NA	564
JUDICIAL DIST	3,042	NA	NA	3,042
GRAND JURY	775	NA	NA	775
DISTRICT ATTN	18,611	NA	NA	18,611
DA WELFARE INVESTIGATOR	1,102	NA	NA	1,102
CHILD SUPPORT SERVICES	13,214	NA	NA	13,214
PUBLIC DEFENDER	2,120	NA	NA	2,120
COMMUNICATIONS	10,758	NA	NA	10,758
SHERIFF	53,653	NA	NA	53,653
SHERIFF BAILIFF	3,328	NA	NA	3,328
SHERIFF-BOATING	1,684	NA	NA	1,684
SHERIFF-CLAMMET GRANT	33	NA	NA	33
DRUG PREVENTION	1,825	NA	NA	1,825
JAIL	31,918	NA	NA	31,918

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1021 AUDITOR

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
JUVENILE FACILITIES	1,774	NA	NA	1,774
PROBATION	26,501	NA	NA	26,501
LOCAL COMM CORRCTN 002528	9,402	NA	NA	9,402
COMM CORRTN PRFRM INCENT 002531	3,469	NA	NA	3,469
VICTIM WITN PROG	3,325	NA	NA	3,325
YOUTHFUL OFFENDER GRANT	1,935	NA	NA	1,935
FLOOD WATER CONVSERVATION	107	NA	NA	107
AG ADMIN SERV	8,853	NA	NA	8,853
AG COMMISSIONER	12,501	NA	NA	12,501
WATER MANAGEMENT	2,433	NA	NA	2,433
SITES RESERVOIR PROJECT	1,667	NA	NA	1,667
CLERK/RECORDER	8,413	NA	NA	8,413
CORONER	3,611	NA	NA	3,611
LAFCO FUND 0101 DEPT 2074	39	NA	NA	39
PLANNING/BLDG	9,399	NA	NA	9,399
ANIML CNTRL SERV	4,559	NA	NA	4,559
TRAPPER	231	NA	NA	231
OES	2,655	NA	NA	2,655
HOMELAND SECURITY	775	NA	NA	775
PUBLIC ADMIN	491	NA	NA	491
DA INDIAN GAMING	11	NA	NA	11
JAIL INMATE WELFARE	1,308	NA	NA	1,308
CIVIL FEE CAPITAL PROJ	71	NA	NA	71
SHERIFF-SLESF	688	NA	NA	688
JAIL - SLESF	58	NA	NA	58
CC SERV AREA #2	2,509	NA	NA	2,509
PUBLIC WORKS/ROADS	66,754	NA	NA	66,754
CCRCD-PAYROLL CLEARING	2,874	NA	NA	2,874
CCRCD MISC PROJECTS	682	NA	NA	682
BEHAVORIAL HEALTH ADMIN SERV	11,236	NA	NA	11,236
SUBSTANCE ABUSE SERVICES	10,501	NA	NA	10,501
HEALTH	25,672	NA	NA	25,672

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1021 AUDITOR

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
MENTAL HEALTH	65,931	NA	NA	65,931
MENTAL HLTH SERV FUND	8,999	NA	NA	8,999
MHSA EDUC & TRAIN	15	NA	NA	15
MHSA PREV & EARLY INTERV	1,468	NA	NA	1,468
MHSA CAPITAL FACILITIES	58	NA	NA	58
MHSA-HOUSING	2,310	NA	NA	2,310
AIR/WTR POLL CON	5,431	NA	NA	5,431
ENVIRONMENTAL HEALTH	9,562	NA	NA	9,562
STATE TRANSIT ASSISTANCE	226	NA	NA	226
AMBULANCE SERV	1,118	NA	NA	1,118
CALIF CHILDRNS SRV	120	NA	NA	120
CHILDRENS TRUST	159	NA	NA	159
WELFARE ADMIN #108	18,274	NA	NA	18,274
WELFARE #108	93,029	NA	NA	93,029
CATEGORICL AID/SAWS HHS	58	NA	NA	58
INDIGENT BURIAL	82	NA	NA	82
SR NUTRITION PROGRAM	3,908	NA	NA	3,908
JUV CTR WARDS	229	NA	NA	229
VETERAN SERVICES	1,120	NA	NA	1,120
SENIOR CITIZENS	48	NA	NA	48
LIBRARY	18,345	NA	NA	18,345
ADULT LITERACY	250	NA	NA	250
AG EXTENSIONS	4,976	NA	NA	4,976
COUNTYWIDE RECREATION	49	NA	NA	49
COLUSA VET HALL	401	NA	NA	401
MAXWELL VET HALL	533	NA	NA	533
WMS VET HALL	563	NA	NA	563
FISH AND GAME	88	NA	NA	88
1075 MIGRANT HOUSING DEPT	9,303	NA	NA	9,303
1076 MIGRANT HOUSING 1075	18	NA	NA	18
1078 MIGRANT HOUSING 1075	490	NA	NA	490
EAST PARK RESERVOIR	3,753	NA	NA	3,753

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1021 AUDITOR

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
SOLID WASTE	5,595	NA	NA	5,595
LOCAL TRANSPORTATION	1,377	NA	NA	1,377
AIRPORT ENTRPSE	3,565	NA	NA	3,565
LOCAL TRANSPORTATION PLANNING	1,249	NA	NA	1,249
TRANSIT AGENCY	20,502	NA	NA	20,502
LAFCO	1,636	NA	NA	1,636
IHSS PUBLIC AUTHORITY	469	NA	NA	469
OUTSIDE AGENCIES	62,257	NA	NA	62,257
Department Total:	838,644	0	0	838,644
Grand Total:	838,644	0	0	838,644

COLUSA COUNTY
Schedule 5.1 Narrative Description of 2019-2020 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 function 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 Retiree Health function consisted of all costs for Retiree Health benefits which are not allowable costs and are not reimbursable. Retiree OPEB is now included in Salaries & Benefits as a result of it now being allowable because of the County entering into an irrevocable OPEB Trust Fund (Section 115 Trust). 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 2019-2020 Fiscal Year which offset expenses as a cost adjustment was as follows:

<u>Amount</u>	<u>Revenue Acct</u>	<u>Description</u>	<u>Function</u>
\$32	#1022-410360	Tax Deeded Sales Ad Fee	General Government
\$15,640	#1022-410600	Penalties/Cost	General Government
\$2,250	#1022-410610	Redemption Fees	General Government
\$18,280	#1022-421100	Business License	General Government
\$0	#1022-454680	St Mandated Reimbursement	General Government
\$12,727	#1022-466100	Assmt and Tax Collector Fees	General Government
\$0	#1022-466104	Title Search Fees	General Government
\$42,630	#1022-466105	Property Tax Admin Fees	General Government
\$102,400	#1022-466110	Treasurer's Fees	General Government
\$1,960	#1022-466114	Unsecured Tax Admin	General Government
\$700	#1022-466115	Installment Fees	General Government
\$160	#1022-466116	Bad Check Charge	General Government
\$632	#1022-479321	PY Insurance Dividend	General Government
\$125	#1022-479470	Refund	General Administration
<u>\$197,536</u>	Total Cost Adjustment		

DIRECT BILLED

There were no costs direct billed during the 2019-2020 Fiscal Year.

ACTUAL EXPENDITURES INCLUDED IN THE PLAN

\$224,001	Total Budget 2019-2020 Actual Expenditures
<u>\$352,758</u>	Add back Transfers and Reimbursements
<u>\$576,759</u>	Total Expenditures

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	576,759			576,759
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING DEPREC	955		955	
EQUIPMENT DEPREC	33		33	
1012 CAO	4,377	460	4,837	
1021 AUDITOR	6,791	426	7,217	
1022 TREASURER		1,570	1,570	
1031 CNTY CNSL		15,779	15,779	
1040 PERSONNEL		4,925	4,925	
1073 MAINTENANCE		3,010	3,010	
1074 CUSTODIAN		7,369	7,369	
1101 RISK MANAGEMENT/INSURANCE		190	190	
1108 IT		6,892	6,892	
1109 PURCHASING		8,120	8,120	
Total Allocated Additions:	12,156	48,741	60,897	60,897
#410360 TAX DEEDED SALE AD FEE	(32)			
#410600 PENALTY/COST	(15,640)			
#410610 RDMPT FEES	(2,250)			
#421100 BUSINESS LIC	(18,280)			
#441900 INTEREST	0			
#454680 ST MANDATED REIMB	0			
#466100 TAX COLL FEE	(12,727)			
#466105 PROP TAX ADMIN	(42,630)			
#466110 TREAS FEES	(102,400)			
#466114 UNSEC TAX ADMIN	(1,960)			
#466115 INSTALL PLAN FEE	(700)			
#466116 BAD CK CHARGE	(160)			
#479360 MISC-OTHER REVENUE	0			
#479321 PY INSURANCE DIVIDEND	(632)			
#479470 REFUND	(125)			

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

Total Departmental Cost Adjustments:	(197,536)	(197,536)
Total To Be Allocated:	391,379	440,120
	48,741	

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

	Total	General & Admin	CHECK CLEARING	RETIREE HEALTH	GENERAL GOVT
Wages & Benefits					
SALARIES & BENEFITS	528,137	0	248,049	7,297	272,791
Other Expense & Cost					
53060 COMMUNICATIONS	525	0	275	0	250
53061 COMMUNICATIONS-CELL	240	0	126	0	114
53090 HOUSEHOLD	72	0	38	0	34
53100 INSURANCE	5,498	0	2,880	0	2,618
53120 MAINT-EQUIP	2,360	0	1,236	0	1,124
53121 MAINT-SOFTWARE	4,361	0	4,361	0	0
53130 MAINT-STRU,IMP,GRND	0	0	0	0	0
53140 MEDICAL, DENTAL & LAB SUPPLIES	0	0	0	0	0
53150 MEMBERSHIPS	495	0	259	0	236
53160 BANK FEES	19,039	0	19,039	0	0
53163 FINANCE/LATE CHARGE	0	0	0	0	0
53170 OFFICE EXPENSE	2,665	0	653	0	2,012
53171 POSTAGE	6,691	0	3,504	0	3,187
53180 PROF/SPEC SERV	2,543	0	2,499	0	44
53190 PUBL & NOTICES	2,162	0	0	0	2,162
53200 RENTS & LEASES EQIP	1,570	0	822	0	748
53230 SPECIAL DEPT EXP	112	0	59	0	53
53231 SOFTWARE	0	0	0	0	0
53250 TRANS & TRAVEL	239	0	125	0	114
53251 EDUC & TRAINING	50	0	26	0	24
55263 BAD DEBT	0	0	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	576,759	0	283,951	7,297	285,511
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#410360 TAX DEEDED SALE AD FEE	(32)	0	0	0	(32)
#410600 PENALTY/COST	(15,640)	0	0	0	(15,640)
#410610 RDMPPT FEES	(2,250)	0	0	0	(2,250)
#421100 BUSINESS LIC	(18,280)	0	0	0	(18,280)
#441900 INTEREST	0	0	0	0	0
#454680 ST MANDATED REIMB	0	0	0	0	0
#466100 TAX COLL FEE	(12,727)	0	0	0	(12,727)
#466105 PROP TAX ADMIN	(42,630)	0	0	0	(42,630)
#466110 TREAS FEES	(102,400)	0	0	0	(102,400)
#466114 UNSEC TAX ADMIN	(1,960)	0	0	0	(1,960)
#466115 INSTALL PLAN FEE	(700)	0	0	0	(700)
#466116 BAD CK CHARGE	(160)	0	0	0	(160)

All Monetary Values Are \$ Dollars

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Report Output Prepared By COLUSA COUNTY

* - Indicates Disallowed Expenditure

Schedule 5.3

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

	Total	General & Admin	CHECK CLEARING	RETIREE HEALTH	GENERAL GOVT
#479360 MISC-OTHER REVENUE	0	0	0	0	0
#479321 PY INSURANCE DIVIDEND	(632)	0	(301)	0	(331)
#479470 REFUND	(125)	0	0	0	(125)
Functional Cost	379,223	0	283,650	7,297	88,276
Allocation Step 1					
Inbound- All Others	12,156	12,156	0	0	0
Reallocate Admin Costs		(12,156)	6,061	0	6,095
Unallocated Costs	(101,668)	0	0	(7,297)	(94,371)
1st Allocation	289,711	0	289,711	0	0
Allocation Step 2					
Inbound- All Others	48,741	48,741	0	0	0
Reallocate Admin Costs		(48,741)	24,302	0	24,439
Unallocated Costs	(24,439)	0	0	0	(24,439)
2nd Allocation	24,302	0	24,302	0	0
Total For 1010220 1022 TREASURER					
Total Allocated	314,013	0	314,013	0	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
1012 CAO	134	0.8966	2,598		2,598		2,598
1021 AUDITOR	137	0.9167	2,656		2,656		2,656
1022 TREASURER	81	0.5420	1,570		1,570		1,570
1031 CNTY CNSL	170	1.1375	3,295		3,295	283	3,578
1040 PERSONNEL	107	0.7160	2,074		2,074	178	2,252
1073 MAINTENANCE	197	1.3182	3,819		3,819	328	4,147
1074 CUSTODIAN	108	0.7227	2,094		2,094	180	2,274
1101 RISK MANAGEMENT/INSURANCE	119	0.7963	2,307		2,307	198	2,505
1108 IT	156	1.0438	3,024		3,024	260	3,284
1109 PURCHASING	138	0.9234	2,675		2,675	230	2,905
002128 ALMOND PARADISE ST LITNG	12	0.0803	233		233	20	253
002129 THOMPSON ST LITNG	12	0.0803	233		233	20	253
002133 WHISPER CRK-CROSS CRK LIT	23	0.1539	446		446	38	484
002334 LIVE SCN FNGRPRNTG 2021	12	0.0803	233		233	20	253
002548 CARL MOYER GRANT 2060	10	0.0669	194		194	17	211
002550 MFH CARE FUNDS 1075	29	0.1940	562		562	48	610
002660 SRV AREA#1 CEN RCH	99	0.6624	1,919		1,919	165	2,084
002817 EMS-OTHER 4012	1	0.0067	19		19	2	21
03000 ARBCKLE-C/C FIRE	242	1.6193	4,691		4,691	403	5,094
03010 BEAR VL-INDIAN VL FIRE	81	0.5420	1,570		1,570	135	1,705
03030 MAX FIRE PROT	107	0.7160	2,074		2,074	178	2,252
03033 MAXFIRE PG&E POWPL 03030	2	0.0134	39		39	3	42
03040 PRINCETN FIRE PROT	109	0.7293	2,113		2,113	182	2,295
03050 WMS FIRE PROT	5	0.0335	97		97	8	105
03060 SAC RIV FIRE DIST	278	1.8602	5,389		5,389	463	5,852
03080 ARBCKLE CEM	64	0.4282	1,241		1,241	107	1,348
03090 COLLEGE CTY CEM	51	0.3413	989		989	85	1,074
03100 COL CEM DIST	147	0.9836	2,850		2,850	245	3,095
03103 COL CEM SLE TX-VLT 03100	1	0.0067	19		19	2	21



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
03110 CYPRESS HLL CEM	6	0.0401	116		116	10	126
03120 GRND ISLAND CEM	31	0.2074	601		601	52	653
03130 MAXWELL CEM	72	0.4818	1,396		1,396	120	1,516
03133 MAX CEM SLE TX-VAULT 03130	1	0.0067	19		19	2	21
03140 PRINCETON CEM	10	0.0669	194		194	17	211
03150 STONYFRD-IND VL CEM	58	0.3881	1,124		1,124	97	1,221
03160 WILLIAMS CEM	79	0.5286	1,531		1,531	132	1,663
03164 WMS CEM SLE TX-VAULT 03160	1	0.0067	19		19	2	21
03175 ARBUCKLE PARK & REC DIST	23	0.1539	446		446	38	484
03177 ARB P/REC-PRK/FAC 03175	123	0.8230	2,384		2,384	205	2,589
03178 ARB P&R DIST-POOLS 03175	11	0.0736	213		213	18	231
03180 MAXWELL REC & PARK DIST	61	0.4082	1,182		1,182	102	1,284
03190 COLUSA BSN DRN	48	0.3212	930		930	80	1,010
03200 COLUSA RESC CONV	78	0.5219	1,512		1,512	130	1,642
03260 CO MOSQ ABATMNT	214	1.4319	4,148		4,148	356	4,504
03310 REC DIST 1004	2	0.0134	39		39	3	42
03320 REC DIST 2047	37	0.2476	717		717	62	779
03410 COLUSA CO WTRWKS #1	75	0.5018	1,454		1,454	125	1,579
03420 PRINCTN WATRWRKS	75	0.5018	1,454		1,454	125	1,579
03480 CRTNA CRK FLD CTRL/CON	3	0.0201	58		58	5	63
03511 CRTINA CSD RED RNCH ZN2	56	0.3747	1,086		1,086	93	1,179
03512 CRTINA CSD RVR GLN ZN3	56	0.3747	1,086		1,086	93	1,179
03513 CRTINA CSD WILDWD ES ZN4	38	0.2543	737		737	63	800
5031 SOC WELFARE (IND)	4	0.0268	78		78	7	85
1011 BRD OF SUPV	103	0.6892	1,997		1,997	172	2,169
1023 ASSESSOR	148	0.9903	2,869		2,869	246	3,115
10261 REV/REC	1	0.0067	19		19	2	21
1051 ELECTIONS	162	1.0840	3,140		3,140	270	3,410
1103 EE_BENEFITS	18	0.1204	349		349	30	379
1104 INSURANCE 1101	2	0.0134	39		39	3	42

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
1106 SURVERYOR	45	0.3011	872		872	75	947
1107 REFUNDS	33	0.2208	640		640	55	695
20131 SUPERIOR COURT - CJF	80	0.5353	1,551		1,551	133	1,684
2014 GRAND JURY	24	0.1606	465		465	40	505
2016 DIST ATTN	276	1.8468	5,350		5,350	460	5,810
20161 DA WEL/INV	1	0.0067	19		19	2	21
2017 CHILD SUPP SVCS	116	0.7762	2,249		2,249	193	2,442
2019 PUBL DEFEND	54	0.3613	1,047		1,047	90	1,137
2020 COMMUNICTNS	90	0.6022	1,745		1,745	150	1,895
2021 SHERIFF	467	3.1248	9,053		9,053	778	9,831
20211 SO BAILIFF	22	0.1472	426		426	37	463
2024 SHF-BOATING 2021	70	0.4684	1,357		1,357	117	1,474
002344 SHF-CLAMMET GRANT 2022	1	0.0067	19		19	2	21
2022 DRUG PREVENTTION	52	0.3479	1,008		1,008	87	1,095
2031 JAIL	299	2.0007	5,796		5,796	498	6,294
2033 JUV FAC	14	0.0937	271		271	23	294
2035 PROBATION	319	2.1345	6,184		6,184	531	6,715
002528 LOCAL COMM CORRCTN	243	1.6260	4,711		4,711	405	5,116
02531 COMM CORRTN PRFRM INCENT	108	0.7227	2,094		2,094	180	2,274
2036 VICTIM WITN	88	0.5888	1,706		1,706	147	1,853
20363 YOUTH OFFEND GNT	35	0.2342	678		678	58	736
2050 FLD WTR CON 02021	3	0.0201	58		58	5	63
2059 AG ADM SERV	133	0.8899	2,578		2,578	221	2,799
2060 AG COMM	178	1.1910	3,451		3,451	296	3,747
2061 WTR MGT	56	0.3747	1,086		1,086	93	1,179
2065 SITES_PROJ	39	0.2610	756		756	65	821
2070 CLERK/RECOR	102	0.6825	1,977		1,977	170	2,147
2071 CORONER	66	0.4416	1,279		1,279	110	1,389
2076 PLANN/BLDG	126	0.8431	2,443		2,443	210	2,653
2077 ANIMAL CTRL	149	0.9970	2,888		2,888	248	3,136

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
2080 TRAPPER	4	0.0268	78		78	7	85
2081 OES	78	0.5219	1,512		1,512	130	1,642
20811 HOME SECUR 2081	14	0.0937	271		271	23	294
2083 PUBLIC ADMN	25	0.1673	485		485	42	527
002327 JAIL INMATE WELFARE 2031	76	0.5085	1,473		1,473	127	1,600
02331 CIVIL FEE CAP PROJ 2021	4	0.0268	78		78	7	85
02340 SHERIFF-SLESF 2021	32	0.2141	620		620	53	673
002341 JAIL-SLESF 2031	4	0.0268	78		78	7	85
002657 CC SERV AREA #2	108	0.7227	2,094		2,094	180	2,274
3010 PUBLIC WORKS/ROADS	940	6.2897	18,222		18,222	1,565	19,787
032001 CCRCD PYRLL 03200	54	0.3613	1,047		1,047	90	1,137
032025 CCRCD MISC PROJ 03200	33	0.2208	640		640	55	695
4010 BEHAVORIAL HEALTH ADMIN SERV	85	0.5688	1,648		1,648	142	1,790
4011 SUBSTANCE ABUSE SERVICES	326	2.1813	6,320		6,320	543	6,863
4012 HEALTH	401	2.6832	7,773		7,773	668	8,441
4013 MENTAL HEALTH	491	3.2854	9,518		9,518	818	10,336
002936 MENTAL HLTH SERV FUND	103	0.6892	1,997		1,997	172	2,169
002939 MHSA EDUC & TRAIN 002936	1	0.0067	19		19	2	21
002940 MHSA PREV & EARLY INTERV	55	0.3680	1,066		1,066	92	1,158
002943 MHSA CAP FAC 002936	3	0.0201	58		58	5	63
002947 MHSA-HOUSING	93	0.6223	1,803		1,803	155	1,958
4015 AIR/WTR POLL CON	95	0.6357	1,842		1,842	158	2,000
4019 ENVIRONMENTAL HEALTH	183	1.2245	3,547		3,547	305	3,852
4023 AMBULANCE	70	0.4684	1,357		1,357	117	1,474
4031 CALIF CHILDNRNS SRV 4012	5	0.0335	97		97	8	105
002853 CHILDRENS TRUST FUND	3	0.0201	58		58	5	63
5010 WELFARE ADMIN #108	290	1.9404	5,622		5,622	483	6,105
5011 WELFARE #108	667	4.4630	12,930		12,930	1,111	14,041
5020 CATEG AID/SAWS HHS 5011	4	0.0268	78		78	7	85
5032 INDG BURIAL	5	0.0335	97		97	8	105

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
5033 SR NUTRITON	96	0.6424	1,861		1,861	160	2,021
5041 JUV CRT WRD	12	0.0803	233		233	20	253
5051 VET SERV	3	0.0201	58		58	5	63
6021 LIBRARY	393	2.6296	7,618		7,618	654	8,272
6022 ADULT LITERACY	11	0.0736	213		213	18	231
6031 AG EXTENS	99	0.6624	1,919		1,919	165	2,084
7013 COUNTYWIDE RECREATION	3	0.0201	58		58	5	63
7032 COL VET	24	0.1606	465		465	40	505
7033 MAX VET	24	0.1606	465		465	40	505
7035 WMS VET	36	0.2409	698		698	60	758
2078 FISH AND GAME	3	0.0201	58		58	5	63
1075 MIGRANT HOUSING	185	1.2379	3,586		3,586	308	3,894
1076 MIGRANT HOUSING 1075	1	0.0067	19		19	2	21
04006 EAST PARK RESERVOIR	52	0.3479	1,008		1,008	87	1,095
04000 SOLID WASTE	78	0.5219	1,512		1,512	130	1,642
04020 LOCAL TRANSPORTATION	6	0.0401	116		116	10	126
04001 AIRPORT ENTRPSE	113	0.7561	2,191		2,191	188	2,379
04022 LOCAL TRANSPORTATION	55	0.3680	1,066		1,066	92	1,158
04002 TRANSIT AGENCY	283	1.8936	5,486		5,486	471	5,957
04060 LAFCO	44	0.2944	853		853	73	926
07526 IHSS PUBLIC AUTHORITY	16	0.1071	310		310	27	337
OUTSIDE AGENCIES	1,639	10.9661	31,773		31,773	2,720	34,493
SubTotal	14,945	100.0000	289,711		289,711	24,302	314,013
Total	14,945	100.0000	289,711		289,711	24,302	314,013

Allocation Basis: CHECK CLEARING COST
Allocation Source: PHYSICAL CHECK COUNT USING VENDOR HISTORY BY DEPT

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

Receiving Department	Total	CHECK CLEARING
1012 CAO	2,598	2,598
1021 AUDITOR	2,656	2,656
1022 TREASURER	1,570	1,570
1031 CNTY CNSL	3,578	3,578
1040 PERSONNEL	2,252	2,252
1073 MAINTENANCE	4,147	4,147
1074 CUSTODIAN	2,274	2,274
1101 RISK	2,505	2,505
1108 IT	3,284	3,284
1109 PURCHASING	2,905	2,905
002128 ALMOND PARADISE	253	253
002129 THOMPSON ST	253	253
002133 WHISPER	484	484
002334 LIVE SCN	253	253
002548 CARL MOYER	211	211
002550 MFH CARE FUNDS	610	610
002660 SRV AREA#1 CEN	2,084	2,084
002817 EMS-OTHER 4012	21	21
03000 ARBCKLE-C/C FIRE	5,094	5,094
03010 BEAR VL-INDIAN VL	1,705	1,705
03030 MAX FIRE PROT	2,252	2,252
03033 MAXFIRE PG&E	42	42
03040 PRINCETN FIRE	2,295	2,295
03050 WMS FIRE PROT	105	105
03060 SAC RIV FIRE DIST	5,852	5,852
03080 ARBCKLE CEM	1,348	1,348
03090 COLLEGE CTY CEM	1,074	1,074
03100 COL CEM DIST	3,095	3,095
03103 COL CEM SLE TX-VLT	21	21
03110 CYPRESS HLL CEM	126	126
03120 GRND ISLAND CEM	653	653
03130 MAXWELL CEM	1,516	1,516
03133 MAX CEM SLE	21	21
03140 PRINCETON CEM	211	211
03150 STONYFRD-IND VL	1,221	1,221
03160 WILLIAMS CEM	1,663	1,663
03164 WMS CEM SLE	21	21
03175 ARBUCKLE PARK &	484	484



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

Receiving Department	Total	CHECK CLEARING
03177 ARB P/REC-PRK/FAC	2,589	2,589
03178 ARB P&R	231	231
03180 MAXWELL REC &	1,284	1,284
03190 COLUSA BSN DRN	1,010	1,010
03200 COLUSA RESC CONV	1,642	1,642
03260 CO MOSQ ABATMNT	4,504	4,504
03310 REC DIST 1004	42	42
03320 REC DIST 2047	779	779
03410 COLUSA CO	1,579	1,579
03420 PRINCTN	1,579	1,579
03480 CRTNA CRK FLD	63	63
03511 CRTINA CSD RED	1,179	1,179
03512 CRTINA CSD RVR	1,179	1,179
03513 CRTINA CSD WILDWD	800	800
5031 SOC WELFARE (IND)	85	85
1011 BRD OF SUPV	2,169	2,169
1023 ASSESSOR	3,115	3,115
10261 REV/REC	21	21
1051 ELECTIONS	3,410	3,410
1103 EE_BENEFITS	379	379
1104 INSURANCE 1101	42	42
1106 SURVERYOR	947	947
1107 REFUNDS	695	695
20131 SUPERIOR COURT -	1,684	1,684
2014 GRAND JURY	505	505
2016 DIST ATTN	5,810	5,810
20161 DA WEL/INV	21	21
2017 CHILD SUPP SVCS	2,442	2,442
2019 PUBL DEFEND	1,137	1,137
2020 COMMUNICTNS	1,895	1,895
2021 SHERIFF	9,831	9,831
20211 SO BAILIFF	463	463
2024 SHF-BOATING 2021	1,474	1,474
002344 SHF-CLAMMET	21	21
2022 DRUG PREVENTTION	1,095	1,095
2031 JAIL	6,294	6,294
2033 JUV FAC	294	294
2035 PROBATION	6,715	6,715
002528 LOCAL COMM	5,116	5,116



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

Receiving Department	Total	CHECK CLEARING
02531 COMM CORR TN	2,274	2,274
2036 VICTIM WITN	1,853	1,853
20363 YOUTH OFFEND GNT	736	736
2050 FLD WTR CON 02021	63	63
2059 AG ADM SERV	2,799	2,799
2060 AG COMM	3,747	3,747
2061 WTR MGT	1,179	1,179
2065 SITES_PROJ	821	821
2070 CLERK/RECOR	2,147	2,147
2071 CORONER	1,389	1,389
2076 PLANN/BLDG	2,653	2,653
2077 ANIMAL CTRL	3,136	3,136
2080 TRAPPER	85	85
2081 OES	1,642	1,642
20811 HOME SECUR 2081	294	294
2083 PUBLIC ADMN	527	527
002327 JAIL INMATE	1,600	1,600
02331 CIVIL FEE CAP PROJ	85	85
02340 SHERIFF-SLESF 2021	673	673
002341 JAIL-SLESF 2031	85	85
002657 CC SERV AREA #2	2,274	2,274
3010 PUBLIC	19,787	19,787
032001 CCRCD PYRLL	1,137	1,137
032025 CCRCD MISC PROJ	695	695
4010 BEHAVIORIAL HEALTH	1,790	1,790
4011 SUBSTANCE ABUSE	6,863	6,863
4012 HEALTH	8,441	8,441
4013 MENTAL HEALTH	10,336	10,336
002936 MENTAL HLTH SERV	2,169	2,169
002939 MHSA EDUC &	21	21
002940 MHSA PREV &	1,158	1,158
002943 MHSA CAP FAC	63	63
002947 MHSA-HOUSING	1,958	1,958
4015 AIR/WTR POLL CON	2,000	2,000
4019 ENVIRONMENTAL	3,852	3,852
4023 AMBULANCE	1,474	1,474
4031 CALIF CHILDRNS SRV	105	105
002853 CHILDRENS TRUST	63	63
5010 WELFARE ADMIN #108	6,105	6,105



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

Receiving Department	Total	CHECK CLEARING
5011 WELFARE #108	14,041	14,041
5020 CATEG AID/SAWS HHS	85	85
5032 INDG BURIAL	105	105
5033 SR NUTRITON	2,021	2,021
5041 JUV CRT WRD	253	253
5051 VET SERV	63	63
6021 LIBRARY	8,272	8,272
6022 ADULT LITERACY	231	231
6031 AG EXTENS	2,084	2,084
7013 COUNTYWIDE	63	63
7032 COL VET	505	505
7033 MAX VET	505	505
7035 WMS VET	758	758
2078 FISH AND GAME	63	63
1075 MIGRANT HOUSING	3,894	3,894
1076 MIGRANT HOUSING	21	21
04006 EAST PARK	1,095	1,095
04000 SOLID WASTE	1,642	1,642
04020 LOCAL	126	126
04001 AIRPORT ENTRPSE	2,379	2,379
04022 LOCAL	1,158	1,158
04002 TRANSIT AGENCY	5,957	5,957
04060 LAFCO	926	926
07526 IHSS PUBLIC	337	337
OUTSIDE AGENCIES	34,493	34,493
Direct Billed	0	0
Total	314,013	314,013



COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1022 TREASURER

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
ALMOND PARADISE ST LITNG	253	NA	NA	253
THOMPSON ST LITNG	253	NA	NA	253
WHISPER CRK-CROSS CRK LIT	484	NA	NA	484
LIVE SCN FNGRPRNTG	253	NA	NA	253
CARL MOYER GRANT	211	NA	NA	211
MFH CARE FUNDS	610	NA	NA	610
SRV AREA#1 CEN RCH	2,084	NA	NA	2,084
EMS-OTHER	21	NA	NA	21
ARBCKLE-C/C FIRE	5,094	NA	NA	5,094
BEAR VL-INDIAN VL FIRE	1,705	NA	NA	1,705
MAX FIRE PROT	2,252	NA	NA	2,252
MAX FIRE PG&E POWER PLANT	42	NA	NA	42
PRINCETN FIRE PROT	2,295	NA	NA	2,295
WMS FIRE PROT	105	NA	NA	105
SAC RIV FIRE DIST	5,852	NA	NA	5,852
ARBCKLE CEM	1,348	NA	NA	1,348
COLLEGE CTY CEM	1,074	NA	NA	1,074
COL CEM DIST	3,095	NA	NA	3,095
COL CEM SALE TX-VLT	21	NA	NA	21
CYPRESS HLL CEM	126	NA	NA	126
GRND ISLAND CEM	653	NA	NA	653
MAXWELL CEM	1,516	NA	NA	1,516
MAX CEM SALE TX-VAULT	21	NA	NA	21
PRINCETON CEM	211	NA	NA	211
STONYFRD-IND VL CEM	1,221	NA	NA	1,221
WILLIAMS CEM	1,663	NA	NA	1,663
WMS CEM SALE TX-VAULT	21	NA	NA	21
ARBUCKLE PARK & REC DIST	484	NA	NA	484
ARB PARK/REC DIST-PRK/FAC	2,589	NA	NA	2,589
ARB PARK & REC DIST-POOLS	231	NA	NA	231
MAXWELL REC & PARK DIST	1,284	NA	NA	1,284
COLUSA BSN DRN	1,010	NA	NA	1,010

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1022 TREASURER

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
COLUSA RESC CONV	1,642	NA	NA	1,642
CO MOSQ ABATMNT	4,504	NA	NA	4,504
REC DIST 1004	42	NA	NA	42
REC DIST 2047	779	NA	NA	779
COLUSA CO WTRWKS #1	1,579	NA	NA	1,579
PRINCTN WATRWRKS	1,579	NA	NA	1,579
CRTNA CRK FLD CTRL/CON	63	NA	NA	63
CRTINA CSD RED RNCH ZN2	1,179	NA	NA	1,179
CRTINA CSD RVR GLN ZN3	1,179	NA	NA	1,179
CRTINA CSD WILDWD ES ZN4	800	NA	NA	800
SOC WELFARE (IND)	85	NA	NA	85
BOARD OF SUPV	2,169	NA	NA	2,169
ASSESSOR	3,115	NA	NA	3,115
REVENUE AND RECOVERY	21	NA	NA	21
ELECTIONS	3,410	NA	NA	3,410
EMPLOYEE BENEFITS	379	NA	NA	379
INSURANCE	42	NA	NA	42
SURVEYOR	947	NA	NA	947
REFUNDS/REBATES	695	NA	NA	695
JUDICIAL DIST	1,684	NA	NA	1,684
GRAND JURY	505	NA	NA	505
DISTRICT ATTN	5,810	NA	NA	5,810
DA WELFARE INVESTIGATOR	21	NA	NA	21
CHILD SUPPORT SERVICES	2,442	NA	NA	2,442
PUBLIC DEFENDER	1,137	NA	NA	1,137
COMMUNICATIONS	1,895	NA	NA	1,895
SHERIFF	9,831	NA	NA	9,831
SHERIFF BAILIFF	463	NA	NA	463
SHERIFF-BOATING	1,474	NA	NA	1,474
SHERIFF-CLAMMET GRANT	21	NA	NA	21
DRUG PREVENTION	1,095	NA	NA	1,095
JAIL	6,294	NA	NA	6,294

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1022 TREASURER

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
JUVENILE FACILITIES	294	NA	NA	294
PROBATION	6,715	NA	NA	6,715
LOCAL COMM CORRCTN 002528	5,116	NA	NA	5,116
COMM CORRTN PRFRM INCENT 002531	2,274	NA	NA	2,274
VICTIM WITN PROG	1,853	NA	NA	1,853
YOUTHFUL OFFENDER GRANT	736	NA	NA	736
FLOOD WATER CONVSERVATION	63	NA	NA	63
AG ADMIN SERV	2,799	NA	NA	2,799
AG COMMISSIONER	3,747	NA	NA	3,747
WATER MANAGEMENT	1,179	NA	NA	1,179
SITES RESERVOIR PROJECT	821	NA	NA	821
CLERK/RECORDER	2,147	NA	NA	2,147
CORONER	1,389	NA	NA	1,389
PLANNING/BLDG	2,653	NA	NA	2,653
ANIML CNTRL SERV	3,136	NA	NA	3,136
TRAPPER	85	NA	NA	85
OES	1,642	NA	NA	1,642
HOMELAND SECURITY	294	NA	NA	294
PUBLIC ADMIN	527	NA	NA	527
JAIL INMATE WELFARE	1,600	NA	NA	1,600
CIVIL FEE CAPITAL PROJ	85	NA	NA	85
SHERIFF-SLESF	673	NA	NA	673
JAIL - SLESF	85	NA	NA	85
CC SERV AREA #2	2,274	NA	NA	2,274
PUBLIC WORKS/ROADS	19,787	NA	NA	19,787
CCRCD-PAYROLL CLEARING	1,137	NA	NA	1,137
CCRCD MISC PROJECTS	695	NA	NA	695
BEHAVIORIAL HEALTH ADMIN SERV	1,790	NA	NA	1,790
SUBSTANCE ABUSE SERVICES	6,863	NA	NA	6,863
HEALTH	8,441	NA	NA	8,441
MENTAL HEALTH	10,336	NA	NA	10,336
MENTAL HLTH SERV FUND	2,169	NA	NA	2,169

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1022 TREASURER

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
MHSA EDUC & TRAIN	21	NA	NA	21
MHSA PREV & EARLY INTERV	1,158	NA	NA	1,158
MHSA CAPITAL FACILITIES	63	NA	NA	63
MHSA-HOUSING	1,958	NA	NA	1,958
AIR/WTR POLL CON	2,000	NA	NA	2,000
ENVIRONMENTAL HEALTH	3,852	NA	NA	3,852
AMBULANCE SERV	1,474	NA	NA	1,474
CALIF CHILDRNS SRV	105	NA	NA	105
CHILDRENS TRUST	63	NA	NA	63
WELFARE ADMIN #108	6,105	NA	NA	6,105
WELFARE #108	14,041	NA	NA	14,041
CATEGORICL AID/SAWS HHS	85	NA	NA	85
INDIGENT BURIAL	105	NA	NA	105
SR NUTRITION PROGRAM	2,021	NA	NA	2,021
JUV CTR WARDS	253	NA	NA	253
VETERAN SERVICES	63	NA	NA	63
LIBRARY	8,272	NA	NA	8,272
ADULT LITERACY	231	NA	NA	231
AG EXTENSIONS	2,084	NA	NA	2,084
COUNTYWIDE RECREATION	63	NA	NA	63
COLUSA VET HALL	505	NA	NA	505
MAXWELL VET HALL	505	NA	NA	505
WMS VET HALL	758	NA	NA	758
FISH AND GAME	63	NA	NA	63
1075 MIGRANT HOUSING DEPT	3,894	NA	NA	3,894
1076 MIGRANT HOUSING 1075	21	NA	NA	21
EAST PARK RESERVOIR	1,095	NA	NA	1,095
SOLID WASTE	1,642	NA	NA	1,642
LOCAL TRANSPORTATION	126	NA	NA	126
AIRPORT ENTRPSE	2,379	NA	NA	2,379
LOCAL TRANSPORTATION PLANNING	1,158	NA	NA	1,158
TRANSIT AGENCY	5,957	NA	NA	5,957

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1022 TREASURER

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
LAFCO	926	NA	NA	926
IHSS PUBLIC AUTHORITY	337	NA	NA	337
OUTSIDE AGENCIES	34,493	NA	NA	34,493
Department Total:	286,244	0	0	286,244
Grand Total:	286,244	0	0	286,244

COLUSA COUNTY
Schedule 6.1 Narrative Description of 2019-2020 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 six different functions. Retiree OPEB is now included in Salaries & Benefits as a result of it now being allowable because of the County entering into an irrevocable OPEB Trust Fund (Section 115 Trust).

GENERAL SERVICES

The General Services function was for those costs relating to all administrative tasks which are required in order to operate County Counsel Department. The costs related to this function were allocated based on time spent performing legal services to County departments and Agencies per the County Counsel's time records.

COUNTY LEGAL SERVICES

The County Legal Services function was for legal services that were performed by the County Counsel Department's personnel for County Agencies at their request or at the request of the Board of Supervisors. The costs related to this function were allocated based on actual monthly time studies of each employee for services performed for specific County Agencies.

EMPLOYEE RELATIONS AND CCEA, CCMC, CSDA BARGAINING UNITS

The Employee Relations function was expanded to include the legal costs related to the county's three employee bargaining units: Colusa County Employees Association, Colusa County Management Coalition, Colusa County Deputy Sheriff Association. There were no costs related to these functions during the 2019-2020 Fiscal Year.

NON-COUNTY LEGAL SERVICES

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

RETIREE HEALTH

The Retiree Health function consists of all costs for Retiree Health benefits which are not allowable costs and are not reimbursable.

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 2019-2020 Fiscal Year was for the reimbursement of time spent providing legal services to various County Departments and for time spent by contracted attorneys providing legal services to various County Departments as follows:

Recorded in Revenue Accounts: \$4,764 Recorded in Expense Account 59390: \$0 Recorded in Expense Account 593906: \$2,071
Total Direct Billed = \$6,835

<u>Amount</u>	<u>Revenue Acct</u>	<u>Description</u>	<u>Function</u>
\$995	#1031-466600	CC Service Area #2 legal services reimbursement	Legal Services
\$577	#1031-466600	CC Service Area #1 legal services reimbursement	Legal Services
\$215	#1031-466600	Grand Island Cemetery legal services reimbursement	Legal Services
\$129	#1031-466600	Maxwell Park & Recreation legal services reimbursement	Legal Services
\$105	#1031-466600	Colusa Resource Conservation legal services reimbursement	Legal Services
\$2,418	#1031-466600	Public Guardian legal services reimbursement	Legal Services
\$325	#1031-466600	Outside Agencies legal services reimbursement	Legal Services
\$0	#1031-59390	No Costs	Legal Services
<u>\$2,071</u>	#1031-593906	Behavioral Health legal services reimbursement	Non-County Legal Services
<u>\$6,835</u>	Total Directed Billed		

COST ADJUSTMENT

Revenue: The activity recorded in the #00101-1031 County Counsel's revenue accounts in the 2019-2020 Fiscal Year which offset expenditures as a cost adjustment was for the office supply refunds in the amount of \$3,920.

Reimbursed Projects: The activity recorded in the County Counsel's Reimbursed Projects account #00101-1031-593906 in the 2019-2020 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 \$42,608.

The total expenditure offset cost adjustment for the 2019-2020 Fiscal Year was \$46,528.

<u>Amount</u>	<u>Account #</u>	<u>Description</u>	<u>Function</u>
\$3,587	#1031-466207	Admin Fee-County Counsel	Administration
\$14	#1031-468785	Photo Copies	Administration
\$319	#1031-479321	PY Insurance Dividend	Administration
<u>\$42,608</u>	#1031-593906	Non-County Legal Service Reimbursement	Non-County Legal Services
<u>\$46,528</u>	Total Expenditure offset Cost Adjustment		

ACTUAL EXPENDITURES IN COST PLAN

\$124,151	Total Budget 2019-2020 Actual Expenditures
<u>\$570,753</u>	Add back Transfers and Reimbursements
<u>\$694,904</u>	Total Expenditures

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	694,904			694,904
FIXED ASSETS	(2,575)			
Total Deductions:	(2,575)			(2,575)
BUILDING DEPREC	443		443	
EQUIPMENT DEPREC	600		600	
1012 CAO	2,323	241	2,564	
1021 AUDITOR	6,614	413	7,027	
1022 TREASURER	3,295	283	3,578	
1040 PERSONNEL		4,175	4,175	
1073 MAINTENANCE		4,891	4,891	
1074 CUSTODIAN		10,255	10,255	
1101 RISK MANAGEMENT/INSURANCE		50	50	
1108 IT		9,177	9,177	
1109 PURCHASING		536	536	
Total Allocated Additions:	13,275	30,021	43,296	43,296
#466207 ADMIN FEE	(3,587)			
#468785 PHOTO COPIES	(14)			
#479321 PY INSURANCE DIVIDEND	(319)			
#479910 TRANSFER IN	0			
#466600 LEGAL SERV	0			
#466602 LEGAL SERV-BAIL	0			
#479360 MISC REV	0			
#479470 MISC REFUND	0			
#593906 REIMB PROJECTS	(42,608)			
Total Departmental Cost Adjustments:	(46,528)			(46,528)
Total To Be Allocated:	659,076	30,021		689,097

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

	Total	General & Admin	GENERAL SERVICES	CO LEGAL SERVICE	NON-CO LEGAL SERV
Wages & Benefits					
SALARIES & BENEFITS	615,803	0	73,938	447,622	0
Other Expense & Cost					
53060 COMMUNICATIONS	2,421	2,421	0	0	0
53061 COMMUNICATIONS-CELL	1,440	1,440	0	0	0
53090 HOUSEHOLD EXPENSE	0	0	0	0	0
53100 INSURANCE	1,442	1,442	0	0	0
53120 MAINT-EQUIP	488	488	0	0	0
53121 MAINT-SOFTWARE	559	559	0	0	0
53130 MAINT-STRU	0	0	0	0	0
53150 MEMBERSHIPS	4,134	4,134	0	0	0
53170 OFFICE EXPENSE	14,595	14,595	0	0	0
53171 POSTAGE	407	407	0	0	0
53180 PROF SPEC SERV	43,535	927	0	0	42,608
53190 PUBL & LEGAL NOTICES	221	221	0	0	0
53200 RENTS & LEASES	2,076	2,076	0	0	0
53230 SPEC DEPT EXP	71	71	0	0	0
53231 SOFTWARE	1,255	1,255	0	0	0
53250 TRANS/TRAVEL	3,227	3,227	0	0	0
53251 EDUC & TRAIN	655	655	0	0	0
*FIXED ASSETS	2,575	2,575	0	0	0
Departmental Totals					
Total Expenditures	694,904	36,493	73,938	447,622	42,608
Deductions					
Total Deductions	(2,575)	(2,575)	0	0	0
Cost Adjustments					
#466207 ADMIN FEE	(3,587)	(3,587)	0	0	0
#468785 PHOTO COPIES	(14)	(14)	0	0	0
#479321 PY INSURANCE DIVIDEND	(319)	(319)	0	0	0
#479910 TRANSFER IN	0	0	0	0	0
#466600 LEGAL SERV	0	0	0	0	0
#466602 LEGAL SERV-BAIL	0	0	0	0	0
#479360 MISC REV	0	0	0	0	0
#479470 MISC REFUND	0	0	0	0	0
#593906 REIMB PROJECTS	(42,608)	0	0	0	(42,608)

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

	Total	General & Admin	GENERAL SERVICES	CO LEGAL SERVICE	NON-CO LEGAL SERV
Functional Cost	645,801	29,998	73,938	447,622	0
Allocation Step 1					
Inbound- All Others	13,275	13,275	0	0	0
Reallocate Admin Costs		(43,273)	4,955	30,005	2,856
Unallocated Costs	(99,700)	0	0	0	0
1st Allocation	559,376	0	78,893	477,627	2,856
Allocation Step 2					
Inbound- All Others	30,021	30,021	0	0	0
Reallocate Admin Costs		(30,021)	3,437	20,817	1,981
Unallocated Costs	(3,786)	0	0	0	0
2nd Allocation	26,235	0	3,437	20,817	1,981
Total For 1010310 1031 CNTY CNSL					
Total Allocated	585,611	0	82,330	498,444	4,837

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

	RETIREE HEALTH	GENERAL GOVT
Wages & Benefits		
SALARIES & BENEFITS	12,817	81,426
Other Expense & Cost		
53060 COMMUNICATIONS	0	0
53061 COMMUNICATIONS-CELL	0	0
53090 HOUSEHOLD EXPENSE	0	0
53100 INSURANCE	0	0
53120 MAINT-EQUIP	0	0
53121 MAINT-SOFTWARE	0	0
53130 MAINT-STRU	0	0
53150 MEMBERSHIPS	0	0
53170 OFFICE EXPENSE	0	0
53171 POSTAGE	0	0
53180 PROF SPEC SERV	0	0
53190 PUBL & LEGAL NOTICES	0	0
53200 RENTS & LEASES	0	0
53230 SPEC DEPT EXP	0	0
53231 SOFTWARE	0	0
53250 TRANS/TRAVEL	0	0
53251 EDUC & TRAIN	0	0
*FIXED ASSETS	0	0
Departmental Totals		
Total Expenditures	12,817	81,426
Deductions		
Total Deductions	0	0
Cost Adjustments		
#466207 ADMIN FEE	0	0
#468785 PHOTO COPIES	0	0
#479321 PY INSURANCE DIVIDEND	0	0
#479910 TRANSFER IN	0	0
#466600 LEGAL SERV	0	0
#466602 LEGAL SERV-BAIL	0	0
#479360 MISC REV	0	0
#479470 MISC REFUND	0	0
#593906 REIMB PROJECTS	0	0

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

	RETIREE HEALTH	GENERAL GOVT
Functional Cost	12,817	81,426
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	0	5,457
Unallocated Costs	(12,817)	(86,883)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	0	3,786
Unallocated Costs	0	(3,786)
2nd Allocation	0	0
Total For 1010310 1031 CNTY CNSL		
Total Allocated	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
1012 CAO	1,674	2.2809	1,799		1,799		1,799
1021 AUDITOR	1,347	1.8353	1,448		1,448		1,448
1022 TREASURER	2,402	3.2728	2,582		2,582		2,582
1040 PERSONNEL	5,398	7.3549	5,803		5,803	273	6,076
1073 MAINTENANCE	122	0.1662	131		131	6	137
1101 RISK MANAGEMENT/INSURANCE	406	0.5532	436		436	21	457
1108 IT	138	0.1880	148		148	7	155
1109 PURCHASING	3,401	4.6340	3,656		3,656	172	3,828
002660 SRV AREA#1 CEN RCH	130	0.1771	140		140	7	147
03030 MAX FIRE PROT	24	0.0327	26		26	1	27
03120 GRND ISLAND CEM	65	0.0886	70		70	3	73
03180 MAXWELL REC & PARK DIST	24	0.0327	26		26	1	27
03200 COLUSA RESC CONV	57	0.0777	61		61	3	64
1023 ASSESSOR	1,444	1.9675	1,552		1,552	73	1,625
10261 REV/REC	24	0.0327	26		26	1	27
1051 ELECTIONS	1,680	2.2890	1,806		1,806	85	1,891
1092 ADVERTISING	8	0.0109	9		9		9
2014 GRAND JURY	1,185	1.6146	1,274		1,274	60	1,334
2016 DIST ATTN	901	1.2276	969		969	46	1,015
2017 CHILD SUPP SVCS	463	0.6309	498		498	23	521
2018 LAW LIBRARY 20131	24	0.0327	26		26	1	27
2019 PUBL DEFEND	803	1.0941	863		863	41	904
2021 SHERIFF	4,813	6.5578	5,174		5,174	243	5,417
2031 JAIL	6,274	8.5485	6,744		6,744	317	7,061
2035 PROBATION	1,120	1.5260	1,204		1,204	57	1,261
2050 FLD WTR CON 02021	24	0.0327	26		26	1	27
2060 AG COMM	1,355	1.8462	1,457		1,457	69	1,526
2061 WTR MGT	1,039	1.4157	1,117		1,117	53	1,170
2065 SITES_PROJ	657	0.8952	706		706	33	739

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
2070 CLERK/RECOR	463	0.6309	498		498	23	521
2076 PLANN/BLDG	2,646	3.6052	2,844		2,844	134	2,978
2077 ANIMAL CTRL	65	0.0886	70		70	3	73
2080 TRAPPER	49	0.0668	53		53	2	55
002657 CC SERV AREA #2	203	0.2766	218		218	10	228
3010 PUBLIC WORKS/ROADS	7,069	9.6317	7,599		7,599	357	7,956
4010 BEHAVORIAL HEALTH ADMIN SERV	2,775	3.7810	2,983		2,983	140	3,123
4011 SUBSTANCE ABUSE SERVICES	154	0.2098	166		166	8	174
4012 HEALTH	1,282	1.7468	1,378		1,378	65	1,443
4013 MENTAL HEALTH	673	0.9170	723		723	34	757
002936 MENTAL HLTH SERV FUND	81	0.1104	87		87	4	91
4015 AIR/WTR POLL CON	1,453	1.9798	1,562		1,562	73	1,635
4019 ENVIRONMENTAL HEALTH	739	1.0069	794		794	37	831
5010 WELFARE ADMIN #108	2,467	3.3614	2,652		2,652	125	2,777
5011 WELFARE #108	8,854	12.0635	9,515		9,515	452	9,967
5012 IN HOME SUPP SERV 07526	203	0.2766	218		218	10	228
5033 SR NUTRITON	49	0.0668	53		53	2	55
5051 VET SERV	698	0.9510	750		750	35	785
6021 LIBRARY	227	0.3093	244		244	11	255
6031 AG EXTENS	24	0.0327	26		26	1	27
7032 COL VET	8	0.0109	9		9		9
2078 FISH AND GAME	24	0.0327	26		26	1	27
1075 MIGRANT HOUSING	65	0.0886	70		70	3	73
04006 EAST PARK RESERVOIR	41	0.0559	44		44	2	46
04000 SOLID WASTE	252	0.3434	271		271	13	284
04020 LOCAL TRANSPORTATION	828	1.1282	890		890	42	932
04001 AIRPORT ENTRPSE	2,459	3.3505	2,643		2,643	124	2,767
04002 TRANSIT AGENCY	1,201	1.6364	1,291		1,291	61	1,352
OUTSIDE AGENCIES	1,339	1.8244	1,439		1,439	68	1,507
SubTotal	73,393	100.0000	78,893		78,893	3,437	82,330

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	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	73,393	100.0000	78,893		78,893	3,437	82,330

Allocation Basis: CO CNSL GENERAL SERVICES
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
1012 CAO	11,598	2.6174	12,502		12,502		12,502
1021 AUDITOR	8,275	1.8675	8,920		8,920		8,920
1022 TREASURER	12,243	2.7630	13,197		13,197		13,197
1040 PERSONNEL	36,523	8.2425	39,369		39,369	1,850	41,219
1073 MAINTENANCE	726	0.1638	783		783	37	820
1101 RISK MANAGEMENT/INSURANCE	2,969	0.6700	3,200		3,200	150	3,350
1108 IT	856	0.1932	923		923	43	966
1109 PURCHASING	19,747	4.4565	21,286		21,286	1,000	22,286
002660 SRV AREA#1 CEN RCH	907	0.2047	978	-577	401	46	447
03030 MAX FIRE PROT	198	0.0447	213		213	10	223
03120 GRND ISLAND CEM	294	0.0664	317	-215	102	15	117
03180 MAXWELL REC & PARK DIST	198	0.0447	213	-129	84	10	94
03200 COLUSA RESC CONV	257	0.0580	277	-105	172	13	185
1023 ASSESSOR	8,688	1.9607	9,365		9,365	440	9,805
10261 REV/REC	168	0.0379	181		181	9	190
1051 ELECTIONS	9,146	2.0641	9,859		9,859	463	10,322
1092 ADVERTISING	66	0.0149	71		71	3	74
2014 GRAND JURY	5,369	1.2117	5,787		5,787	272	6,059
2016 DIST ATTN	6,802	1.5351	7,332		7,332	345	7,677
2017 CHILD SUPP SVCS	2,646	0.5972	2,852		2,852	134	2,986
2018 LAW LIBRARY 20131	168	0.0379	181		181	9	190
2019 PUBL DEFEND	5,696	1.2855	6,140		6,140	289	6,429
2021 SHERIFF	30,864	6.9654	33,269		33,269	1,563	34,832
2031 JAIL	28,510	6.4342	30,731		30,731	1,444	32,175
2035 PROBATION	7,910	1.7851	8,526		8,526	401	8,927
2050 FLD WTR CON 02021	198	0.0447	213		213	10	223
2060 AG COMM	7,761	1.7515	8,366		8,366	393	8,759
2061 WTR MGT	8,237	1.8589	8,879		8,879	417	9,296
2065 SITES_PROJ	3,990	0.9005	4,301		4,301	202	4,503

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
2070 CLERK/RECOR	2,443	0.5513	2,633		2,633	124	2,757
2076 PLANN/BLDG	17,428	3.9332	18,786		18,786	883	19,669
2077 ANIMAL CTRL	294	0.0664	317		317	15	332
2080 TRAPPER	220	0.0497	237		237	11	248
002657 CC SERV AREA #2	1,585	0.3577	1,708	-995	713	80	793
3010 PUBLIC WORKS/ROADS	52,896	11.9376	57,014		57,014	2,678	59,692
4010 BEHAVORIAL HEALTH ADMIN SERV	15,701	3.5434	16,924		16,924	795	17,719
4011 SUBSTANCE ABUSE SERVICES	1,074	0.2424	1,158		1,158	54	1,212
4012 HEALTH	9,281	2.0945	10,004		10,004	470	10,474
4013 MENTAL HEALTH	5,337	1.2045	5,753		5,753	270	6,023
002936 MENTAL HLTH SERV FUND	657	0.1483	708		708	33	741
4015 AIR/WTR POLL CON	7,914	1.7860	8,531		8,531	401	8,932
4019 ENVIRONMENTAL HEALTH	4,156	0.9379	4,480		4,480	211	4,691
5010 WELFARE ADMIN #108	13,002	2.9343	14,015		14,015	659	14,674
5011 WELFARE #108	46,194	10.4251	49,793	-2,418	47,375	2,340	49,715
5012 IN HOME SUPP SERV 07526	1,150	0.2595	1,240		1,240	58	1,298
5033 SR NUTRITON	308	0.0695	332		332	16	348
5051 VET SERV	3,308	0.7466	3,566		3,566	168	3,734
6021 LIBRARY	1,204	0.2717	1,298		1,298	61	1,359
6031 AG EXTENS	110	0.0248	119		119	6	125
7032 COL VET	36	0.0081	39		39	2	41
2078 FISH AND GAME	110	0.0248	119		119	6	125
1075 MIGRANT HOUSING	409	0.0923	441		441	21	462
04006 EAST PARK RESERVOIR	184	0.0415	198		198	9	207
04000 SOLID WASTE	1,920	0.4333	2,070		2,070	97	2,167
04020 LOCAL TRANSPORTATION	3,750	0.8463	4,042		4,042	190	4,232
04001 AIRPORT ENTRPSE	18,291	4.1279	19,716		19,716	926	20,642
04002 TRANSIT AGENCY	5,587	1.2609	6,022		6,022	283	6,305
OUTSIDE AGENCIES	7,545	1.7028	8,133	-325	7,808	382	8,190
SubTotal	443,104	100.0000	477,627	-4,764	472,863	20,817	493,680

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	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Direct Billed				4,764	4,764		4,764
Total	443,104	100.0000	477,627		477,627	20,817	498,444

Allocation Basis: CO CNSL LEGAL SERVICE
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
1040 PERSONNEL	1,470	3.4501	99		99	68	167
1011 BRD OF SUPV	38,119	89.4655	2,555		2,555	1,773	4,328
2021 SHERIFF	225	0.5281	15		15	10	25
4010 BEHAVORIAL HEALTH ADMIN SERV	0			-2,071	-2,071		-2,071
04000 SOLID WASTE	2,793	6.5563	187		187	130	317
SubTotal	42,607	100.0000	2,856	-2,071	785	1,981	2,766
Direct Billed				2,071	2,071		2,071
Total	42,607	100.0000	2,856		2,856	1,981	4,837

Allocation Basis: CO CNSL NON-CO LEGAL SERV
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	NON-CO LEGAL SERV
1012 CAO	14,301	1,799	12,502	0
1021 AUDITOR	10,368	1,448	8,920	0
1022 TREASURER	15,779	2,582	13,197	0
1040 PERSONNEL	47,462	6,076	41,219	167
1073 MAINTENANCE	957	137	820	0
1101 RISK	3,807	457	3,350	0
1108 IT	1,121	155	966	0
1109 PURCHASING	26,114	3,828	22,286	0
002660 SRV AREA#1 CEN	594	147	447	0
03030 MAX FIRE PROT	250	27	223	0
03120 GRND ISLAND CEM	190	73	117	0
03180 MAXWELL REC &	121	27	94	0
03200 COLUSA RESC CONV	249	64	185	0
1011 BRD OF SUPV	4,328	0	0	4,328
1023 ASSESSOR	11,430	1,625	9,805	0
10261 REV/REC	217	27	190	0
1051 ELECTIONS	12,213	1,891	10,322	0
1092 ADVERTISING	83	9	74	0
2014 GRAND JURY	7,393	1,334	6,059	0
2016 DIST ATTNY	8,692	1,015	7,677	0
2017 CHILD SUPP SVCS	3,507	521	2,986	0
2018 LAW LIBRARY 20131	217	27	190	0
2019 PUBL DEFEND	7,333	904	6,429	0
2021 SHERIFF	40,274	5,417	34,832	25
2031 JAIL	39,236	7,061	32,175	0
2035 PROBATION	10,188	1,261	8,927	0
2050 FLD WTR CON 02021	250	27	223	0
2060 AG COMM	10,285	1,526	8,759	0
2061 WTR MGT	10,466	1,170	9,296	0
2065 SITES_PROJ	5,242	739	4,503	0
2070 CLERK/RECOR	3,278	521	2,757	0
2076 PLANN/BLDG	22,647	2,978	19,669	0
2077 ANIMAL CTRL	405	73	332	0
2080 TRAPPER	303	55	248	0
002657 CC SERV AREA #2	1,021	228	793	0
3010 PUBLIC	67,648	7,956	59,692	0
4010 BEHAVORIAL HEALTH	18,771	3,123	17,719	(2,071)
4011 SUBSTANCE ABUSE	1,386	174	1,212	0



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

Receiving Department	Total	GENERAL SERVICES	CO LEGAL SERVICE	NON-CO LEGAL SERV
4012 HEALTH	11,917	1,443	10,474	0
4013 MENTAL HEALTH	6,780	757	6,023	0
002936 MENTAL HLTH SERV	832	91	741	0
4015 AIR/WTR POLL CON	10,567	1,635	8,932	0
4019 ENVIRONMENTAL	5,522	831	4,691	0
5010 WELFARE ADMIN #108	17,451	2,777	14,674	0
5011 WELFARE #108	59,682	9,967	49,715	0
5012 IN HOME SUPP SERV	1,526	228	1,298	0
5033 SR NUTRITON	403	55	348	0
5051 VET SERV	4,519	785	3,734	0
6021 LIBRARY	1,614	255	1,359	0
6031 AG EXTENS	152	27	125	0
7032 COL VET	50	9	41	0
2078 FISH AND GAME	152	27	125	0
1075 MIGRANT HOUSING	535	73	462	0
04006 EAST PARK	253	46	207	0
04000 SOLID WASTE	2,768	284	2,167	317
04020 LOCAL	5,164	932	4,232	0
04001 AIRPORT ENTRPSE	23,409	2,767	20,642	0
04002 TRANSIT AGENCY	7,657	1,352	6,305	0
OUTSIDE AGENCIES	9,697	1,507	8,190	0
Direct Billed	6,835	0	4,764	2,071
Total	585,611	82,330	498,444	4,837



COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1031 CNTY CNSL

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
SRV AREA#1 CEN RCH	594	NA	NA	594
MAX FIRE PROT	250	NA	NA	250
GRND ISLAND CEM	190	NA	NA	190
MAXWELL REC & PARK DIST	121	NA	NA	121
COLUSA RESC CONV	249	NA	NA	249
BOARD OF SUPV	4,328	NA	NA	4,328
ASSESSOR	11,430	NA	NA	11,430
REVENUE AND RECOVERY	217	NA	NA	217
ELECTIONS	12,213	NA	NA	12,213
ADVERTISING	83	NA	NA	83
GRAND JURY	7,393	NA	NA	7,393
DISTRICT ATTN	8,692	NA	NA	8,692
CHILD SUPPORT SERVICES	3,507	NA	NA	3,507
LAW LIBRARY	217	NA	NA	217
PUBLIC DEFENDER	7,333	NA	NA	7,333
SHERIFF	40,274	NA	NA	40,274
JAIL	39,236	NA	NA	39,236
PROBATION	10,188	NA	NA	10,188
FLOOD WATER CONSERVATION	250	NA	NA	250
AG COMMISSIONER	10,285	NA	NA	10,285
WATER MANAGEMENT	10,466	NA	NA	10,466
SITES RESERVOIR PROJECT	5,242	NA	NA	5,242
CLERK/RECORDER	3,278	NA	NA	3,278
PLANNING/BLDG	22,647	NA	NA	22,647
ANIML CNTRL SERV	405	NA	NA	405
TRAPPER	303	NA	NA	303
CC SERV AREA #2	1,021	NA	NA	1,021
PUBLIC WORKS/ROADS	67,648	NA	NA	67,648
BEHAVIORIAL HEALTH ADMIN SERV	18,771	NA	NA	18,771
SUBSTANCE ABUSE SERVICES	1,386	NA	NA	1,386
HEALTH	11,917	NA	NA	11,917
MENTAL HEALTH	6,780	NA	NA	6,780

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1031 CNTY CNSL

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
MENTAL HLTH SERV FUND	832	NA	NA	832
AIR/WTR POLL CON	10,567	NA	NA	10,567
ENVIRONMENTAL HEALTH	5,522	NA	NA	5,522
WELFARE ADMIN #108	17,451	NA	NA	17,451
WELFARE #108	59,682	NA	NA	59,682
IN HOME SUPPORT SERV	1,526	NA	NA	1,526
SR NUTRITION PROGRAM	403	NA	NA	403
VETERAN SERVICES	4,519	NA	NA	4,519
LIBRARY	1,614	NA	NA	1,614
AG EXTENSIONS	152	NA	NA	152
COLUSA VET HALL	50	NA	NA	50
FISH AND GAME	152	NA	NA	152
1075 MIGRANT HOUSING DEPT	535	NA	NA	535
EAST PARK RESERVOIR	253	NA	NA	253
SOLID WASTE	2,768	NA	NA	2,768
LOCAL TRANSPORTATION	5,164	NA	NA	5,164
AIRPORT ENTRPSE	23,409	NA	NA	23,409
TRANSIT AGENCY	7,657	NA	NA	7,657
OUTSIDE AGENCIES	9,697	NA	NA	9,697
Department Total:	458,867	0	0	458,867
Grand Total:	458,867	0	0	458,867

COLUSA COUNTY
Schedule 7.1 Narrative Description 2019-2020 of 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, negotiations, conflict facilitating, and personnel administration such as training, employee awards, performance evaluations, etc. The costs relating to this department were divided into four different functions. Retiree OPEB is now included in Salaries & Benefits as a result of it now being allowable because of the County entering into an irrevocable OPEB Trust Fund (Section 115 Trust).

GENERAL PERSONNEL

The General Personnel function was for the time spent on the performance of all Personnel administrative duties related to this department based on actual employee monthly time records. The allocation of costs related to the General Personnel function was based on the number of employee positions in each County department as of 6/30/2020.

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.

RISK MANGEMENT ADMINISTRATION

The Risk Management Administration cost is based on Assistant Risk Manager's time who serves as administrator for the risk management program. The costs related to the Risk Management function was based on the amount of time spent on risk management administration as recorded on Assistant Risk Manager's time records.

RETIREE HEALTH

The Retiree Health function consists of all costs for Retiree Health benefits which are not allowable costs and are not reimbursable.

COST ADJUSTMENTS

Revenue: Revenue recorded in the Personnel department's revenue accounts for the 2019-2020 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>
\$4,300	#1040-466403	Loss Control/Prevention Funds	General Personnel
\$489	#1040-479321	PY Insurance Dividend	General Personnel
<u>\$15,580</u>	Total Revenue offset to expenses		

Expenditure: The activity recorded in the Personnel Department's Reimbursed Projects account #00101-1040-59390 in the 2019-2020 Fiscal Year which offset expenditures as a cost adjustment was for the reimbursement from County Departments for the cost of employee recruitment, trainings, and negotiations in the amount of \$140. The total expenditure cost adjustment for the 2019-2020 is \$140.

DIRECT BILLED

There were no costs direct billed during the 2019-2020 Fiscal Year.

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

(\$16,784) Total Budget 2019-2020 Actual Expenditures

\$618,252 Add back Transfers and Reimbursements

\$601,468 Total Expenditures

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	601,467			601,467
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING DEPREC	12,503		12,503	
EQUIPMENT DEPREC	4,145		4,145	
1012 CAO	3,167	330	3,497	
1021 AUDITOR	6,939	437	7,376	
1022 TREASURER	2,074	178	2,252	
1031 CNTY CNSL	45,271	2,191	47,462	
1040 PERSONNEL		6,461	6,461	
1073 MAINTENANCE		21,026	21,026	
1074 CUSTODIAN		9,674	9,674	
1101 RISK MANAGEMENT/INSURANCE		67	67	
1108 IT		8,733	8,733	
1109 PURCHASING		6,281	6,281	
Total Allocated Additions:	74,099	55,378	129,477	129,477
#466403 LOSS CONTROL/PREVENT FUNDS	(4,300)			
#479470 REFUND	0			
#479321 PY INSURANCE DIVIDENDS	(489)			
59390 REIMBURSED PROJECTS	(140)			
Total Departmental Cost Adjustments:	(4,929)			(4,929)
Total To Be Allocated:	670,637	55,378		726,015

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

	Total	General & Admin	GENERAL PERSONNEL	PERSONNEL SERVICE	RISK MGMT ADMIN
Wages & Benefits					
SALARIES & BENEFITS	446,995	72,043	224,333	143,795	3,601
Other Expense & Cost					
53060 COMMUNICATIONS	1,054	0	1,054	0	0
53061 COMMUNICATIONS-CELL	300	0	300	0	0
53090 HOUSEHOLD	0	0	0	0	0
53100 INSURANCE	1,940	0	1,940	0	0
53120 MAINT-EQUIP	1,322	0	1,322	0	0
53121 MAINT-SOFTWARE	105	0	105	0	0
53150 MEMBERSHIPS	8,150	0	8,150	0	0
53170 OFFICE EXPENSE	2,062	0	2,062	0	0
53171 POSTAGE	203	0	203	0	0
53180 PROF SPEC SERV	115,681	0	114,211	1,470	0
53190 PUBL & LEGAL NOTCE	890	0	890	0	0
53210 RENTS/LEASE EQUIP	1,590	0	1,590	0	0
53230 SPEC DEPT EXP	121	0	121	0	0
53231 SOFTWARE	0	0	0	0	0
53250 TRANS/TRAVEL	335	0	335	0	0
532504 TRANS/TRAVEL OTHER	14,183	0	14,183	0	0
53251 EDUC & TRAIN	2,261	0	2,261	0	0
53260 UTILITIES	4,275	0	4,275	0	0
55280 CONTRIBUTIONS OTHER	0	0	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	601,467	72,043	377,335	145,265	3,601
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#466403 LOSS CONTROL/PREVENT FUNDS	(4,300)	0	(4,300)	0	0
#479470 REFUND	0	0	0	0	0
#479321 PY INSURANCE DIVIDENDS	(489)	0	(489)	0	0
59390 REIMBURSED PROJECTS	(140)	0	(140)	0	0
Functional Cost	596,538	72,043	372,406	145,265	3,601

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

	Total	General & Admin	GENERAL PERSONNEL	PERSONNEL SERVICE	RISK MGMT ADMIN
Allocation Step 1					
Inbound- All Others	74,099	74,099	0	0	0
Reallocate Admin Costs		(146,142)	104,798	40,350	994
Unallocated Costs	(3,223)	0	0	0	0
1st Allocation	667,414	0	477,204	185,615	4,595
Allocation Step 2					
Inbound- All Others	55,378	55,378	0	0	0
Reallocate Admin Costs		(55,378)	39,711	15,290	377
2nd Allocation	55,378	0	39,711	15,290	377
Total For 1010400 1040 PERSONNEL					
Total Allocated	722,792	0	516,915	200,905	4,972

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

	GENERAL GOVT	RETIREE HEALTH
Wages & Benefits		
SALARIES & BENEFITS	0	3,223
Other Expense & Cost		
53060 COMMUNICATIONS	0	0
53061 COMMUNICATIONS-CELL	0	0
53090 HOUSEHOLD	0	0
53100 INSURANCE	0	0
53120 MAINT-EQUIP	0	0
53121 MAINT-SOFTWARE	0	0
53150 MEMBERSHIPS	0	0
53170 OFFICE EXPENSE	0	0
53171 POSTAGE	0	0
53180 PROF SPEC SERV	0	0
53190 PUBL & LEGAL NOTCE	0	0
53210 RENTS/LEASE EQUIP	0	0
53230 SPEC DEPT EXP	0	0
53231 SOFTWARE	0	0
53250 TRANS/TRAVEL	0	0
532504 TRANS/TRAVEL OTHER	0	0
53251 EDUC & TRAIN	0	0
53260 UTILITIES	0	0
55280 CONTRIBUTIONS OTHER	0	0
*FIXED ASSETS	0	0
Departmental Totals		
Total Expenditures	0	3,223
Deductions		
Total Deductions	0	0
Cost Adjustments		
#466403 LOSS CONTROL/PREVENT FUNDS	0	0
#479470 REFUND	0	0
#479321 PY INSURANCE DIVIDENDS	0	0
59390 REIMBURSED PROJECTS	0	0
Functional Cost		
Functional Cost	0	3,223

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

	GENERAL GOVT	RETIREE HEALTH
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	(3,223)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	0	0
2nd Allocation	0	0
Total For 1010400 1040 PERSONNEL		
Total Allocated	0	0

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
1012 CAO	50,000	1.3540	6,461		6,461		6,461
1021 AUDITOR	100,000	2.7079	12,922		12,922		12,922
1022 TREASURER	35,029	0.9486	4,527		4,527		4,527
1031 CNTY CNSL	30,000	0.8124	3,877		3,877		3,877
1040 PERSONNEL	50,000	1.3540	6,461		6,461		6,461
1073 MAINTENANCE	50,000	1.3540	6,461		6,461	579	7,040
1074 CUSTODIAN	40,000	1.0832	5,169		5,169	463	5,632
1101 RISK MANAGEMENT/INSURANCE	10,000	0.2708	1,292		1,292	116	1,408
1108 IT	50,000	1.3540	6,461		6,461	579	7,040
1109 PURCHASING	20,000	0.5416	2,584		2,584	232	2,816
1023 ASSESSOR	90,000	2.4372	11,630		11,630	1,043	12,673
1051 ELECTIONS	29,000	0.7853	3,748		3,748	336	4,084
2016 DIST ATTN Y	99,000	2.6809	12,793		12,793	1,147	13,940
20161 DA WEL/INV	10,000	0.2708	1,292		1,292	116	1,408
2017 CHILD SUPP SVCS	47,500	1.2863	6,138		6,138	550	6,688
2020 COMMUNICTNS	90,000	2.4372	11,630		11,630	1,043	12,673
2021 SHERIFF	345,750	9.3627	44,679		44,679	4,006	48,685
20211 SO BAILIFF	25,000	0.6770	3,231		3,231	290	3,521
2031 JAIL	205,000	5.5513	26,491		26,491	2,375	28,866
2035 PROBATION	149,300	4.0430	19,293		19,293	1,730	21,023
002528 LOCAL COMM CORRCTN	42,000	1.1373	5,427		5,427	487	5,914
02531 COMM CORR TN PRFRM INCENT	14,200	0.3845	1,835		1,835	165	2,000
2036 VICTIM WITN	11,000	0.2979	1,421		1,421	127	1,548
20363 YOUTH OFFEND GNT	13,000	0.3520	1,680		1,680	151	1,831
2059 AG ADM SERV	47,394	1.2834	6,124		6,124	549	6,673
2060 AG COMM	70,000	1.8956	9,046		9,046	811	9,857
2061 WTR MGT	10,000	0.2708	1,292		1,292	116	1,408
2070 CLERK/RECOR	29,000	0.7853	3,748		3,748	336	4,084
2071 CORONER	10,000	0.2708	1,292		1,292	116	1,408

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
2076 PLANN/BLDG	60,000	1.6248	7,753		7,753	695	8,448
2077 ANIMAL CTRL	20,000	0.5416	2,584		2,584	232	2,816
2081 OES	12,250	0.3317	1,583		1,583	142	1,725
2083 PUBLIC ADMN	304	0.0082	39		39	4	43
3010 PUBLIC WORKS/ROADS	350,000	9.4778	45,229		45,229	4,055	49,284
4010 BEHAVORIAL HEALTH ADMIN SERV	60,000	1.6248	7,753		7,753	695	8,448
4012 HEALTH	120,000	3.2495	15,507		15,507	1,390	16,897
4013 MENTAL HEALTH	440,000	11.9146	56,864		56,864	5,092	61,956
4015 AIR/WTR POLL CON	30,000	0.8124	3,877		3,877	348	4,225
4019 ENVIRONMENTAL HEALTH	50,000	1.3540	6,461		6,461	579	7,040
5010 WELFARE ADMIN #108	75,000	2.0310	9,692		9,692	869	10,561
5011 WELFARE #108	422,500	11.4411	54,597		54,597	4,895	59,492
5033 SR NUTRITON	20,000	0.5416	2,584		2,584	232	2,816
5051 VET SERV	10,000	0.2708	1,292		1,292	116	1,408
6021 LIBRARY	68,000	1.8414	8,787		8,787	788	9,575
6031 AG EXTENS	30,000	0.8124	3,877		3,877	348	4,225
1075 MIGRANT HOUSING	22,606	0.6122	2,921		2,921	262	3,183
04006 EAST PARK RESERVOIR	20,000	0.5416	2,584		2,584	232	2,816
04002 TRANSIT AGENCY	110,000	2.9787	14,215		14,215	1,274	15,489
SubTotal	3,692,833	100.0000	477,204		477,204	39,711	516,915
Total	3,692,833	100.0000	477,204		477,204	39,711	516,915

Allocation Basis: PERSONNEL GEN ADMIN COST
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
1012 CAO	708	0.4924	914		914		914
1021 AUDITOR	4,955	3.4459	6,396		6,396		6,396
1022 TREASURER	308	0.2142	398		398		398
1031 CNTY CNSL	231	0.1606	298		298		298
1073 MAINTENANCE	554	0.3853	715		715	62	777
1074 CUSTODIAN	1,487	1.0341	1,919		1,919	165	2,084
1101 RISK MANAGEMENT/INSURANCE	124	0.0862	160		160	14	174
1108 IT	255	0.1773	329		329	28	357
1109 PURCHASING	47	0.0327	61		61	5	66
1011 BRD OF SUPV	265	0.1843	342		342	29	371
1023 ASSESSOR	2,873	1.9980	3,709		3,709	319	4,028
2016 DIST ATTN	3,107	2.1607	4,011		4,011	345	4,356
20161 DA WEL/INV	171	0.1189	221		221	19	240
2017 CHILD SUPP SVCS	5,553	3.8617	7,168		7,168	617	7,785
2020 COMMUNICTNS	790	0.5494	1,020		1,020	88	1,108
2021 SHERIFF	29,605	20.5882	38,214		38,214	3,292	41,506
2024 SHF-BOATING 2021	63	0.0438	81		81	7	88
2031 JAIL	1,749	1.2163	2,258		2,258	194	2,452
2035 PROBATION	4,962	3.4507	6,405		6,405	551	6,956
2036 VICTIM WITN	47	0.0327	61		61	5	66
2059 AG ADM SERV	833	0.5793	1,075		1,075	93	1,168
2060 AG COMM	5,758	4.0043	7,433		7,433	640	8,073
2061 WTR MGT	272	0.1892	351		351	30	381
2070 CLERK/RECOR	4,081	2.8381	5,268		5,268	454	5,722
2071 CORONER	76	0.0529	98		98	8	106
2076 PLANN/BLDG	5,647	3.9271	7,289		7,289	628	7,917
2077 ANIMAL CTRL	25	0.0174	32		32	3	35
002657 CC SERV AREA #2	31	0.0216	40		40	3	43
3010 PUBLIC WORKS/ROADS	13,210	9.1867	17,052		17,052	1,468	18,520



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
4010 BEHAVORIAL HEALTH ADMIN SERV	15,070	10.4802	19,453		19,453	1,675	21,128
4012 HEALTH	8,996	6.2561	11,612		11,612	1,000	12,612
4013 MENTAL HEALTH	8,048	5.5969	10,389		10,389	894	11,283
4015 AIR/WTR POLL CON	505	0.3512	652		652	56	708
4019 ENVIRONMENTAL HEALTH	1,184	0.8234	1,528		1,528	132	1,660
5010 WELFARE ADMIN #108	4,294	2.9862	5,543		5,543	477	6,020
5011 WELFARE #108	11,195	7.7854	14,451		14,451	1,244	15,695
5033 SR NUTRITON	265	0.1843	342		342	29	371
6021 LIBRARY	2,307	1.6044	2,978		2,978	256	3,234
6031 AG EXTENS	25	0.0174	32		32	3	35
1075 MIGRANT HOUSING	764	0.5313	986		986	85	1,071
04006 EAST PARK RESERVOIR	109	0.0758	141		141	12	153
04001 AIRPORT ENTRPSE	481	0.3345	621		621	53	674
04002 TRANSIT AGENCY	2,765	1.9229	3,569		3,569	307	3,876
SubTotal	143,795	100.0000	185,615		185,615	15,290	200,905
Total	143,795	100.0000	185,615		185,615	15,290	200,905

Allocation Basis: PERSONNEL SERV COST
Allocation Source: PERSONNEL DEPT EMPLOYEE TIME RECORDS

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

Activity - RISK MGMT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1101 RISK MANAGEMENT/INSURANCE	100	100.0000	4,595		4,595	377	4,972
SubTotal	100	100.0000	4,595		4,595	377	4,972
Total	100	100.0000	4,595		4,595	377	4,972

Allocation Basis: INSURANCE ADMIN
Allocation Source: AUDITOR & PERSONNEL DEPT EMPLOYEE TIME RECORDS

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

Receiving Department	Total	GENERAL PERSONNEL	PERSONNEL SERVICE	RISK MGMT ADMIN
1012 CAO	7,375	6,461	914	0
1021 AUDITOR	19,318	12,922	6,396	0
1022 TREASURER	4,925	4,527	398	0
1031 CNTY CNSL	4,175	3,877	298	0
1040 PERSONNEL	6,461	6,461	0	0
1073 MAINTENANCE	7,817	7,040	777	0
1074 CUSTODIAN	7,716	5,632	2,084	0
1101 RISK	6,554	1,408	174	4,972
1108 IT	7,397	7,040	357	0
1109 PURCHASING	2,882	2,816	66	0
1011 BRD OF SUPV	371	0	371	0
1023 ASSESSOR	16,701	12,673	4,028	0
1051 ELECTIONS	4,084	4,084	0	0
2016 DIST ATTNY	18,296	13,940	4,356	0
20161 DA WEL/INV	1,648	1,408	240	0
2017 CHILD SUPP SVCS	14,473	6,688	7,785	0
2020 COMMUNICTNS	13,781	12,673	1,108	0
2021 SHERIFF	90,191	48,685	41,506	0
20211 SO BAILIFF	3,521	3,521	0	0
2024 SHF-BOATING 2021	88	0	88	0
2031 JAIL	31,318	28,866	2,452	0
2035 PROBATION	27,979	21,023	6,956	0
002528 LOCAL COMM	5,914	5,914	0	0
02531 COMM CORRRTN	2,000	2,000	0	0
2036 VICTIM WITN	1,614	1,548	66	0
20363 YOUTH OFFEND GNT	1,831	1,831	0	0
2059 AG ADM SERV	7,841	6,673	1,168	0
2060 AG COMM	17,930	9,857	8,073	0
2061 WTR MGT	1,789	1,408	381	0
2070 CLERK/RECOR	9,806	4,084	5,722	0
2071 CORONER	1,514	1,408	106	0
2076 PLANN/BLDG	16,365	8,448	7,917	0
2077 ANIMAL CTRL	2,851	2,816	35	0
2081 OES	1,725	1,725	0	0
2083 PUBLIC ADMN	43	43	0	0
002657 CC SERV AREA #2	43	0	43	0
3010 PUBLIC	67,804	49,284	18,520	0
4010 BEHAVORIAL HEALTH	29,576	8,448	21,128	0



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

Receiving Department	Total	GENERAL PERSONNEL	PERSONNEL SERVICE	RISK MGMT ADMIN
4012 HEALTH	29,509	16,897	12,612	0
4013 MENTAL HEALTH	73,239	61,956	11,283	0
4015 AIR/WTR POLL CON	4,933	4,225	708	0
4019 ENVIRONMENTAL	8,700	7,040	1,660	0
5010 WELFARE ADMIN #108	16,581	10,561	6,020	0
5011 WELFARE #108	75,187	59,492	15,695	0
5033 SR NUTRITON	3,187	2,816	371	0
5051 VET SERV	1,408	1,408	0	0
6021 LIBRARY	12,809	9,575	3,234	0
6031 AG EXTENS	4,260	4,225	35	0
1075 MIGRANT HOUSING	4,254	3,183	1,071	0
04006 EAST PARK	2,969	2,816	153	0
04001 AIRPORT ENTRPSE	674	0	674	0
04002 TRANSIT AGENCY	19,365	15,489	3,876	0
Direct Billed	0	0	0	0
Total	722,792	516,915	200,905	4,972



COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1040 PERSONNEL

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
BOARD OF SUPV	371	NA	NA	371
ASSESSOR	16,701	NA	NA	16,701
ELECTIONS	4,084	NA	NA	4,084
DISTRICT ATTN	18,296	NA	NA	18,296
DA WELFARE INVESTIGATOR	1,648	NA	NA	1,648
CHILD SUPPORT SERVICES	14,473	NA	NA	14,473
COMMUNICATIONS	13,781	NA	NA	13,781
SHERIFF	90,191	NA	NA	90,191
SHERIFF BAILIFF	3,521	NA	NA	3,521
SHERIFF-BOATING	88	NA	NA	88
JAIL	31,318	NA	NA	31,318
PROBATION	27,979	NA	NA	27,979
LOCAL COMM CORRCTN 002528	5,914	NA	NA	5,914
COMM CORRTN PRFRM INCENT 002531	2,000	NA	NA	2,000
VICTIM WITN PROG	1,614	NA	NA	1,614
YOUTHFUL OFFENDER GRANT	1,831	NA	NA	1,831
AG ADMIN SERV	7,841	NA	NA	7,841
AG COMMISSIONER	17,930	NA	NA	17,930
WATER MANAGEMENT	1,789	NA	NA	1,789
CLERK/RECORDER	9,806	NA	NA	9,806
CORONER	1,514	NA	NA	1,514
PLANNING/BLDG	16,365	NA	NA	16,365
ANIML CNTRL SERV	2,851	NA	NA	2,851
OES	1,725	NA	NA	1,725
PUBLIC ADMIN	43	NA	NA	43
CC SERV AREA #2	43	NA	NA	43
PUBLIC WORKS/ROADS	67,804	NA	NA	67,804
BEHAVIORIAL HEALTH ADMIN SERV	29,576	NA	NA	29,576
HEALTH	29,509	NA	NA	29,509
MENTAL HEALTH	73,239	NA	NA	73,239
AIR/WTR POLL CON	4,933	NA	NA	4,933
ENVIRONMENTAL HEALTH	8,700	NA	NA	8,700

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1040 PERSONNEL

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
WELFARE ADMIN #108	16,581	NA	NA	16,581
WELFARE #108	75,187	NA	NA	75,187
SR NUTRITION PROGRAM	3,187	NA	NA	3,187
VETERAN SERVICES	1,408	NA	NA	1,408
LIBRARY	12,809	NA	NA	12,809
AG EXTENSIONS	4,260	NA	NA	4,260
1075 MIGRANT HOUSING DEPT	4,254	NA	NA	4,254
EAST PARK RESERVOIR	2,969	NA	NA	2,969
AIRPORT ENTRPSE	674	NA	NA	674
TRANSIT AGENCY	19,365	NA	NA	19,365
Department Total:	648,172	0	0	648,172
Grand Total:	648,172	0	0	648,172

COLUSA COUNTY
Schedule 8.1 Narrative Description of 2019-2020 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 2019-2020 Fiscal Year. The costs related to this department were for time spent maintaining County owned buildings, for building materials and supplies, lawn care, and for special projects as requested by County Departments. The Maintenance Department personnel recorded time spent providing maintenance services on monthly timesheets. Retiree OPEB is now included in Salaries & Benefits as a result of it now being allowable because of the County entering into an irrevocable OPEB Trust Fund (Section 115 Trust).

SPECIAL PROJECTS

The cost related to the Maintenance Department's Special Projects function was based on time spent providing maintenance services to County Departments. The cost was allocated to the department who requested the service as recorded on monthly time records.

MAINTENANCE OF STRUCTURES

The cost related to the Maintenance Department's Maintenance of Structures function was for materials and supplies needed to provide maintenance services to County owned buildings and for the cost of providing grounds keeping and lawn services to County owned buildings. The costs associated with this function were allocated to departments based on the percentage of occupied square feet of the departments who occupied the building requiring maintenance services.

RETIREE HEALTH

The Retiree Health function consists of all costs for Retiree Health benefits which are not allowable costs and are not reimbursable.

GENERAL GOVERNMENT

The General Government function consists of all costs recorded on employee time records which are not allowable costs and are not reimbursable.

DIRECT BILLED

The amounts direct billed for the 2019-2020 fiscal year were for the reimbursement of services provided by the Maintenance Department as follows:

<u>Amount</u>	<u>Account</u>	<u>Reimbursement Description</u>	<u>Function</u>
\$21,369	1073-59390	Health	Buildings
\$7,787	1073-59390	Health & Human Services Admin.	Buildings
\$30,092	1073-59390	Health & Human Services	Buildings
\$2,732	1073-468781	Transit	Buildings
\$21,240	1073-479910	Sheriff	Buildings
\$21,426	1073-479910	Library	Buildings
<u>\$104,646</u>	Total Direct Billed		

COST ADJUSTMENTS

Revenue: Revenue recorded in the Maintenance department's revenue accounts for the 2019-2020 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>
\$15,104	#1073-466403	Loss Control/Prevention Funds	Special Projects
<u>\$476</u>	#1073-479321	PY Insurance Dividend	General Administration
<u>\$15,580</u>	Total Revenue offset to expenses		

ACTUAL EXPENDITURES IN THE COST PLAN

\$455,378	Total Budget 2019-2020 Actual Expenditures
<u>\$179,151</u>	Add back Transfers and Reimbursements
<u>\$634,529</u>	Total Expenditures

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	634,529			634,529
FIXED ASSETS	(113,612)			
Total Deductions:	(113,612)			(113,612)
EQUIPMENT DEPREC	17,342		17,342	
1012 CAO	4,842	509	5,351	
1021 AUDITOR	15,542	966	16,508	
1022 TREASURER	3,819	328	4,147	
1031 CNTY CNSL	914	43	957	
1040 PERSONNEL	7,176	641	7,817	
1074 CUSTODIAN		9,491	9,491	
1101 RISK MANAGEMENT/INSURANCE		752	752	
1108 IT		11,064	11,064	
1109 PURCHASING		4,182	4,182	
Total Allocated Additions:	49,635	27,976	77,611	77,611
#466403 LOSS CONTROL/PREV FUNDS	(15,104)			
#468781 DIRECT BILLING REIMB	0			
#479321 PY INSURANCE DIVIDEND	(476)			
#479470 MISC-OTHER REFUNDS	0			
#479910 TRANSFER IN	0			
Total Departmental Cost Adjustments:	(15,580)			(15,580)
Total To Be Allocated:	554,972	27,976		582,948

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

	Total	General & Admin	SPECIAL PROJECTS	MAINT OF STRUCTURE	GENERAL GOVT
Wages & Benefits					
SALARIES & BENEFITS	412,882	0	136,066	270,385	0
Other Expense & Cost					
53050 CLOTHING	644	627	7	10	0
53060 COMMUNICATIONS	432	0	0	432	0
53061 COMMUNICATIONS-CELL	3,260	3,260	0	0	0
53090 HOUSEHOLD EXP	1,172	984	35	153	0
53100 INSURANCE	21,725	21,725	0	0	0
53120 MAINTENANCE-EQUIPMENT	11,499	6,667	1,028	3,804	0
53121 MAINTENANCE-SOFTWARE	60	60	0	0	0
53130 MAINTENANCE-STRUCTURE	50,409	4,486	10,919	35,004	0
53140 MEDICAL, DENTAL, LAB SUPPLIES	142	142	0	0	0
53150 MEMBERSHIPS	0	0	0	0	0
53170 OFFICE EXPENSE	277	218	0	59	0
53171 POSTAGE	2	2	0	0	0
53180 PROF SPEC SERV	6,507	103	228	6,176	0
531802 ALTERNATE SENTENCING	772	445	0	327	0
53190 PUBL/LEGAL NOTIC	96	0	0	96	0
53200 RENTS/LEASES EQUIP	222	222	0	0	0
53220 SMALL TOOLS	2,800	2,384	32	384	0
53230 SPECIAL DEPT EXP	1,557	1,408	4	145	0
53231 SOFTWARE	0	0	0	0	0
53250 TRANSPORTATION/TRAVEL	0	0	0	0	0
53253 FUEL	5,539	4,637	403	499	0
53260 UTILITIES	920	0	0	920	0
*FIXED ASSETS	113,612	113,612	0	0	0
Departmental Totals					
Total Expenditures	634,529	160,982	148,722	318,394	0
Deductions					
Total Deductions	(113,612)	(113,612)	0	0	0
Cost Adjustments					
#466403 LOSS CONTROL/PREV FUNDS	(15,104)	0	(15,104)	0	0
#468781 DIRECT BILLING REIMB	0	0	0	0	0
#479321 PY INSURANCE DIVIDEND	(476)	(476)	0	0	0
#479470 MISC-OTHER REFUNDS	0	0	0	0	0
#479910 TRANSFER IN	0	0	0	0	0

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

	Total	General & Admin	SPECIAL PROJECTS	MAINT OF STRUCTURE	GENERAL GOVT
Functional Cost	505,337	46,894	133,618	318,394	0
Allocation Step 1					
Inbound- All Others	49,635	49,635	0	0	0
Reallocate Admin Costs		(96,529)	30,735	65,794	0
Unallocated Costs	(6,431)	0	0	0	0
1st Allocation	548,541	0	164,353	384,188	0
Allocation Step 2					
Inbound- All Others	27,976	27,976	0	0	0
Reallocate Admin Costs		(27,976)	8,908	19,068	0
2nd Allocation	27,976	0	8,908	19,068	0
Total For 1010730 1073 MAINTENANCE					
Total Allocated	576,517	0	173,261	403,256	0

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

RETIREE HEALTH

Wages & Benefits

SALARIES & BENEFITS	6,431
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Other Expense & Cost

53050 CLOTHING	0
53060 COMMUNICATIONS	0
53061 COMMUNICATIONS-CELL	0
53090 HOUSEHOLD EXP	0
53100 INSURANCE	0
53120 MAINTENANCE-EQUIPMENT	0
53121 MAINTENANCE-SOFTWARE	0
53130 MAINTENANCE-STRUCTURE	0
53140 MEDICAL, DENTAL, LAB SUPPLIES	0
53150 MEMBERSHIPS	0
53170 OFFICE EXPENSE	0
53171 POSTAGE	0
53180 PROF SPEC SERV	0
531802 ALTERNATE SENTENCING	0
53190 PUBL/LEGAL NOTIC	0
53200 RENTS/LEASES EQUIP	0
53220 SMALL TOOLS	0
53230 SPECIAL DEPT EXP	0
53231 SOFTWARE	0
53250 TRANSPORTATION/TRAVEL	0
53253 FUEL	0
53260 UTILITIES	0
*FIXED ASSETS	0

Departmental Totals

Total Expenditures	6,431
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Deductions

Total Deductions	0
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Cost Adjustments

#466403 LOSS CONTROL/PREV FUNDS	0
#468781 DIRECT BILLING REIMB	0
#479321 PY INSURANCE DIVIDEND	0
#479470 MISC-OTHER REFUNDS	0
#479910 TRANSFER IN	0

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

RETIREE HEALTH

Functional Cost	6,431
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	0
Unallocated Costs	(6,431)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	0
2nd Allocation	0
Total For 1010730 1073 MAINTENANCE	
Total Allocated	0

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
1012 CAO	412	0.1668	274		274		274
1021 AUDITOR	1,477	0.5980	983		983		983
1022 TREASURER	293	0.1186	195		195		195
1031 CNTY CNSL	141	0.0571	94		94		94
1040 PERSONNEL	1,275	0.5162	848		848		848
1101 RISK MANAGEMENT/INSURANCE	79	0.0320	53		53	3	56
1108 IT	2,077	0.8410	1,382		1,382	76	1,458
1109 PURCHASING	88	0.0356	59		59	3	62
1011 BRD OF SUPV	2,602	1.0535	1,731		1,731	95	1,826
1023 ASSESSOR	1,016	0.4113	676		676	37	713
20131 SUPERIOR COURT - CJF	7,955	3.2207	5,293		5,293	291	5,584
20133 SUP CRT - BNKR 20131	283	0.1146	188		188	10	198
2016 DIST ATTN Y	1,215	0.4919	808		808	44	852
2017 CHILD SUPP SVCS	1,183	0.4790	787		787	43	830
2021 SHERIFF	111,085	44.9750	73,920	-21,239	52,681	4,067	56,748
2035 PROBATION	4,527	1.8329	3,012		3,012	166	3,178
2060 AG COMM	590	0.2392	393		393	22	415
2070 CLERK/RECOR	5,282	2.1386	3,515		3,515	193	3,708
2076 PLANN/BLDG	2,965	1.2004	1,973		1,973	109	2,082
3010 PUBLIC WORKS/ROADS	2,483	1.0054	1,652		1,652	91	1,743
4023 AMBULANCE	6,100	2.4697	4,059		4,059	223	4,282
6021 LIBRARY	58,773	23.7954	39,108	-21,426	17,682	2,151	19,833
6031 AG EXTENS	40	0.0162	27		27	1	28
7032 COL VET	1,371	0.5551	912		912	50	962
7033 MAX VET	256	0.1036	170		170	9	179
04001 AIRPORT ENTRPSE	26,763	10.8358	17,809		17,809	980	18,789
04002 TRANSIT AGENCY	6,659	2.6964	4,432	-2,733	1,699	244	1,943
SubTotal	246,993	100.0000	164,353	-45,398	118,955	8,908	127,863
Direct Billed				45,398	45,398		45,398

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

Activity - SPECIAL PROJECTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	246,993	100.0000	164,353		164,353	8,908	173,261

Allocation Basis: MAINT SPECIAL PROJ COST
Allocation Source: MAINTENANCE DEPT TIME SHEETS AND EXPENDITURE 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
1012 CAO	10,320	3.0923	11,880		11,880		11,880
1021 AUDITOR	6,099	1.8275	7,021		7,021		7,021
1022 TREASURER	2,445	0.7326	2,815		2,815		2,815
1031 CNTY CNSL	4,167	1.2486	4,797		4,797		4,797
1040 PERSONNEL	17,528	5.2521	20,178		20,178		20,178
1074 CUSTODIAN	1,994	0.5975	2,295		2,295	130	2,425
1101 RISK MANAGEMENT/INSURANCE	3,451	1.0341	3,973		3,973	224	4,197
1108 IT	486	0.1456	559		559	32	591
1109 PURCHASING	1,671	0.5007	1,924		1,924	109	2,033
1011 BRD OF SUPV	5,624	1.6852	6,474		6,474	366	6,840
1023 ASSESSOR	8,539	2.5586	9,830		9,830	555	10,385
1051 ELECTIONS	3,145	0.9424	3,620		3,620	205	3,825
20131 SUPERIOR COURT - CJF	5,865	1.7574	6,752		6,752	381	7,133
20132 SUP CRT- HIST 20131	15,457	4.6315	17,794		17,794	1,005	18,799
20133 SUP CRT - BNKR 20131	29	0.0087	33		33	2	35
2016 DIST ATTN Y	63,900	19.1469	73,561		73,561	4,157	77,718
2020 COMMUNICTNS	28	0.0084	32		32	2	34
2021 SHERIFF	5,162	1.5467	5,942		5,942	336	6,278
2024 SHF-BOATING 2021	7	0.0021	8		8		8
2031 JAIL	607	0.1819	699		699	39	738
2035 PROBATION	8,268	2.4774	9,518		9,518	538	10,056
2065 SITES_PROJ	1,865	0.5590	2,148		2,148	121	2,269
2070 CLERK/RECOR	6,014	1.8020	6,923		6,923	391	7,314
2071 CORONER	5	0.0015	6		6		6
2076 PLANN/BLDG	2,977	0.8920	3,427		3,427	194	3,621
2081 OES	7	0.0021	8		8		8
2083 PUBLIC ADMN	236	0.0707	272		272	15	287
3010 PUBLIC WORKS/ROADS	8,798	2.6362	10,128		10,128	572	10,700
4010 BEHAVORIAL HEALTH ADMIN SERV	12,681	3.7997	14,598		14,598	825	15,423

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
4011 SUBSTANCE ABUSE SERVICES	5,471	1.6393	6,298		6,298	356	6,654
4012 HEALTH	22,380	6.7059	25,763	-21,369	4,394	1,456	5,850
4013 MENTAL HEALTH	16,337	4.8952	18,807		18,807	1,063	19,870
002936 MENTAL HLTH SERV FUND	1,815	0.5438	2,089		2,089	118	2,207
002946 SAFE HEAVEN PROJ 002940	3,570	1.0700	4,111		4,111	232	4,343
4019 ENVIRONMENTAL HEALTH	7,206	2.1592	8,295		8,295	469	8,764
5010 WELFARE ADMIN #108	8,155	2.4436	9,388	-7,787	1,601	530	2,131
5011 WELFARE #108	31,517	9.4437	36,282	-30,092	6,190	2,050	8,240
5051 VET SERV	635	0.1903	731		731	41	772
6021 LIBRARY	37,867	11.3466	43,592		43,592	2,463	46,055
6022 ADULT LITERACY	1,091	0.3269	1,256		1,256	71	1,327
OUTSIDE AGENCIES	314	0.0941	361		361	20	381
SubTotal	333,735	100.0000	384,188	-59,248	324,940	19,068	344,008
Direct Billed				59,248	59,248		59,248
Total	333,735	100.0000	384,188		384,188	19,068	403,256

Allocation Basis: MAINT STRU COST
Allocation Source: MAINTENANCE DEPT EXPENSE RECORDS

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

Receiving Department	Total	SPECIAL PROJECTS	MAINT OF STRUCTURE
1012 CAO	12,154	274	11,880
1021 AUDITOR	8,004	983	7,021
1022 TREASURER	3,010	195	2,815
1031 CNTY CNSL	4,891	94	4,797
1040 PERSONNEL	21,026	848	20,178
1074 CUSTODIAN	2,425	0	2,425
1101 RISK	4,253	56	4,197
1108 IT	2,049	1,458	591
1109 PURCHASING	2,095	62	2,033
1011 BRD OF SUPV	8,666	1,826	6,840
1023 ASSESSOR	11,098	713	10,385
1051 ELECTIONS	3,825	0	3,825
20131 SUPERIOR COURT -	12,717	5,584	7,133
20132 SUP CRT- HIST 20131	18,799	0	18,799
20133 SUP CRT - BNKR	233	198	35
2016 DIST ATTN	78,570	852	77,718
2017 CHILD SUPP SVCS	830	830	0
2020 COMMUNICTNS	34	0	34
2021 SHERIFF	63,026	56,748	6,278
2024 SHF-BOATING 2021	8	0	8
2031 JAIL	738	0	738
2035 PROBATION	13,234	3,178	10,056
2060 AG COMM	415	415	0
2065 SITES_PROJ	2,269	0	2,269
2070 CLERK/RECOR	11,022	3,708	7,314
2071 CORONER	6	0	6
2076 PLANN/BLDG	5,703	2,082	3,621
2081 OES	8	0	8
2083 PUBLIC ADMN	287	0	287
3010 PUBLIC	12,443	1,743	10,700
4010 BEHAVIORIAL HEALTH	15,423	0	15,423
4011 SUBSTANCE ABUSE	6,654	0	6,654
4012 HEALTH	5,850	0	5,850
4013 MENTAL HEALTH	19,870	0	19,870
002936 MENTAL HLTH SERV	2,207	0	2,207
002946 SAFE HEAVEN PROJ	4,343	0	4,343
4019 ENVIRONMENTAL	8,764	0	8,764
4023 AMBULANCE	4,282	4,282	0



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

Receiving Department	Total	SPECIAL PROJECTS	MAINT OF STRUCTURE
5010 WELFARE ADMIN #108	2,131	0	2,131
5011 WELFARE #108	8,240	0	8,240
5051 VET SERV	772	0	772
6021 LIBRARY	65,888	19,833	46,055
6022 ADULT LITERACY	1,327	0	1,327
6031 AG EXTENS	28	28	0
7032 COL VET	962	962	0
7033 MAX VET	179	179	0
04001 AIRPORT ENTRPSE	18,789	18,789	0
04002 TRANSIT AGENCY	1,943	1,943	0
OUTSIDE AGENCIES	381	0	381
Direct Billed	104,646	45,398	59,248
Total	576,517	173,261	403,256



COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1073 MAINTENANCE

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
BOARD OF SUPV	8,666	NA	NA	8,666
ASSESSOR	11,098	NA	NA	11,098
ELECTIONS	3,825	NA	NA	3,825
JUDICIAL DIST	12,717	NA	NA	12,717
SUP CRT	18,799	NA	NA	18,799
CRT FAC	233	NA	NA	233
DISTRICT ATTN	78,570	NA	NA	78,570
CHILD SUPPORT SERVICES	830	NA	NA	830
COMMUNICATIONS	34	NA	NA	34
SHERIFF	63,026	NA	NA	63,026
SHERIFF-BOATING	8	NA	NA	8
JAIL	738	NA	NA	738
PROBATION	13,234	NA	NA	13,234
AG COMMISSIONER	415	NA	NA	415
SITES RESERVOIR PROJECT	2,269	NA	NA	2,269
CLERK/RECORDER	11,022	NA	NA	11,022
CORONER	6	NA	NA	6
PLANNING/BLDG	5,703	NA	NA	5,703
OES	8	NA	NA	8
PUBLIC ADMIN	287	NA	NA	287
PUBLIC WORKS/ROADS	12,443	NA	NA	12,443
BEHAVIORIAL HEALTH ADMIN SERV	15,423	NA	NA	15,423
SUBSTANCE ABUSE SERVICES	6,654	NA	NA	6,654
HEALTH	5,850	NA	NA	5,850
MENTAL HEALTH	19,870	NA	NA	19,870
MENTAL HLTH SERV FUND	2,207	NA	NA	2,207
SAFE HEAVEN PROJECT	4,343	NA	NA	4,343
ENVIRONMENTAL HEALTH	8,764	NA	NA	8,764
AMBULANCE SERV	4,282	NA	NA	4,282
WELFARE ADMIN #108	2,131	NA	NA	2,131
WELFARE #108	8,240	NA	NA	8,240
VETERAN SERVICES	772	NA	NA	772

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1073 MAINTENANCE

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
LIBRARY	65,888	NA	NA	65,888
ADULT LITERACY	1,327	NA	NA	1,327
AG EXTENSIONS	28	NA	NA	28
COLUSA VET HALL	962	NA	NA	962
MAXWELL VET HALL	179	NA	NA	179
AIRPORT ENTRPSE	18,789	NA	NA	18,789
TRANSIT AGENCY	1,943	NA	NA	1,943
OUTSIDE AGENCIES	381	NA	NA	381
Department Total:	411,964	0	0	411,964
Grand Total:	411,964	0	0	411,964

COLUSA COUNTY
Schedule 9.1 Narrative Description of 2019-2020 Costs to be
Allocated For Department 1074 CUSTODIAN

The Building and Grounds--Custodian Department provided custodial services and utilities to the County owned buildings. The custodial services costs related to this department were allocated to each building based on the percentage of time spent on each building as recorded on monthly time studies. All other costs were allocated to each department within each building based on occupied square feet. All the costs related to this department were allowable and were allocated based on four functions. Retiree OPEB is now included in Salaries & Benefits as a result of it now being allowable because of the County entering into an irrevocable OPEB Trust Fund (Section 115 Trust).

CUSTODIAL SERVICES

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

UTILITIES

Utility costs in the amount of \$115,706 for the 2019-2020 Fiscal Year were recorded in the Custodian expenditure account #00101-1074-53260. These costs were allocated on the basis of usage per building and then allocated to each department within that building based on occupied square feet. Each department in Colusa Plaza and Other Buildings has their own electric meter and the costs were allocated to each department based on the actual utility bills. The occupied County buildings which used utilities that were charged to the Custodian Department are listed below:

Total Utility Costs

<u>Building</u>	<u>Cost</u>
Historic Courthouse	\$32,640
Hall of Records	\$37,363
Colusa Plaza (metered)	\$20,683
Historic Courthouse-Bunker	\$10,035
Admin Building	\$2,598
Other Buildings (metered)	<u>\$12,387</u>
Total Utility Cost	<u>\$115,706</u>

Other Buildings (metered)

<u>Department</u>	<u>Cost</u>
1109 Mail Room	\$310
1108 Data Processing	\$15
2070 Clerk/Recorder	\$36
1073 Maintenance Shop	\$8,881
6021 Williams Library	\$201
1074 Williams Light	\$124
1074 Farm Credit Building	\$2,430

5011 Welfare Light	\$130
4010 Behavioral Health	\$4
4011 Substance Abuse	\$2
4012 Health Light	\$92
4013 Mental Health	\$5
40131 Mental Health Act	\$1
2021 Sheriff	\$0
5010 DHHS Admin	\$34
5051 Veteran Service	\$3
Outside Agency	<u>\$119</u>
Total Other Buildings	<u>\$12,387</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 \$12,957 for the 2019-2020 Fiscal Year were recorded in the Custodian Department expenditure account #00101-1074-53090. The costs were allocated on the basis of usage per building and then allocated to each department within that building based on occupied square feet. The occupied County buildings which used Custodian supplies that were charged to the Custodian Department are listed below:

Total Custodian Supplies

<u>Building</u>	<u>Cost</u>
Historic Courthouse	\$1,028
Hall of Records	\$1,745
Behavioral Health	\$0
Colusa Plaza	\$1,185
Historic Courthouse Bunker	\$485
Muni Courthouse	\$3,258
Admin Building	\$1,185
Probation	\$2,442
Colusa Library	\$1,629
Colusa Scout Cabin	<u>\$0</u>
Total Supplies	<u>\$12,957</u>

RETIREE HEALTH

The Retiree Health function consists of all costs for Retiree Health benefits which are not allowable costs and are not reimbursable.

REVENUE

Revenue recorded in the Custodian Department's revenue accounts for the 2019-2020 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>
\$382	#1074-479321	PY Insurance Dividend	Custodial Services

DIRECT BILLED

There were no direct billings recorded in the Custodian Department's Reimbursed Projects account #1074-59390 for the 2019-2020 Fiscal Year.

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

\$130,120	Total Budget 2019-2020 Actual Expenditures
<u>\$240,556</u>	Add back Transfers and Reimbursements
<u>\$370,676</u>	Total Expenditures

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	370,676			370,676
Fixed Assets	0			
Total Deductions:	0			0
BUILDING DEPREC	779		779	
EQUIPMENT DEPREC	1,575		1,575	
1012 CAO	1,764	183	1,947	
1021 AUDITOR	9,867	614	10,481	
1022 TREASURER	2,094	180	2,274	
1040 PERSONNEL	7,088	628	7,716	
1073 MAINTENANCE	2,295	130	2,425	
1074 CUSTODIAN		6,827	6,827	
1101 RISK MANAGEMENT/INSURANCE		67	67	
1108 IT		5,741	5,741	
1109 PURCHASING		1,252	1,252	
Total Allocated Additions:	25,462	15,622	41,084	41,084
#479321 PY INSURANCE DIVIDEND	(382)			
Total Departmental Cost Adjustments:	(382)			(382)
Total To Be Allocated:	395,756	15,622		411,378

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

	Total	General & Admin	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES
Wages & Benefits					
Salaries & Benefits	236,770	0	236,770	0	0
Other Expense & Cost					
53090 Household Exp	12,957	0	0	0	12,957
53100 Insurance	1,930	0	1,930	0	0
53120 Maint-Equip	897	0	897	0	0
53130 Maint-Structure	0	0	0	0	0
53150 Memberships	0	0	0	0	0
53170 Office Expense	48	0	48	0	0
53171 Postage	0	0	0	0	0
53180 Prof Spec Serv	53	0	53	0	0
53190 Publ/Notice	389	0	389	0	0
553220 Small Tools	100	0	100	0	0
53230 Special Dept Exp	406	0	406	0	0
53231 Software	0	0	0	0	0
53250 Transporation & Travel	0	0	0	0	0
53253 Fuel	1,083	0	1,083	0	0
53260 Utilities	115,706	0	0	115,706	0
55250 Disputed Charges	337	0	337	0	0
*Fixed Assets	0	0	0	0	0
Departmental Totals					
Total Expenditures	370,676	0	242,013	115,706	12,957
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#479321 PY INSURANCE DIVIDEND	(382)	0	(382)	0	0
Functional Cost					
Functional Cost	370,294	0	241,631	115,706	12,957
Allocation Step 1					
Inbound- All Others	25,462	25,462	0	0	0
Reallocate Admin Costs		(25,462)	16,624	7,947	891
1st Allocation	395,756	0	258,255	123,653	13,848

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

	Total	General & Admin	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES
Allocation Step 2					
Inbound- All Others	15,622	15,622	0	0	0
Reallocate Admin Costs		(15,622)	10,199	4,876	547
2nd Allocation	15,622	0	10,199	4,876	547
Total For 1010740 1074 CUSTODIAN					
Total Allocated	411,378	0	268,454	128,529	14,395

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

	RETIREE HEALTH	GENERAL GOVT
Wages & Benefits		
Salaries & Benefits	0	0
Other Expense & Cost		
53090 Household Exp	0	0
53100 Insurance	0	0
53120 Maint-Equip	0	0
53130 Maint-Structure	0	0
53150 Memberships	0	0
53170 Office Expense	0	0
53171 Postage	0	0
53180 Prof Spec Serv	0	0
53190 Publ/Notice	0	0
553220 Small Tools	0	0
53230 Special Dept Exp	0	0
53231 Software	0	0
53250 Transporation & Travel	0	0
53253 Fuel	0	0
53260 Utilities	0	0
55250 Disputed Charges	0	0
*Fixed Assets	0	0
Departmental Totals		
Total Expenditures	0	0
Deductions		
Total Deductions	0	0
Cost Adjustments		
#479321 PY INSURANCE DIVIDEND	0	0
Functional Cost		
Functional Cost	0	0
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	0	0
1st Allocation	0	0

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

	RETIREE HEALTH	GENERAL GOVT
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	0	0
2nd Allocation	0	0
Total For 1010740 1074 CUSTODIAN		
Total Allocated	0	0

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

Activity - CUSTODIAL SERV

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1012 CAO	6,315	2.6671	6,888		6,888		6,888
1021 AUDITOR	5,823	2.4593	6,351		6,351		6,351
1022 TREASURER	2,533	1.0698	2,763		2,763		2,763
1031 CNTY CNSL	3,802	1.6058	4,147		4,147		4,147
1040 PERSONNEL	6,403	2.7043	6,984		6,984		6,984
1074 CUSTODIAN	454	0.1917	495		495		495
1101 RISK MANAGEMENT/INSURANCE	1,261	0.5326	1,375		1,375	61	1,436
1108 IT	2,174	0.9182	2,371		2,371	105	2,476
1109 PURCHASING	2,651	1.1197	2,892		2,892	128	3,020
1011 BRD OF SUPV	5,436	2.2959	5,929		5,929	262	6,191
1023 ASSESSOR	6,880	2.9058	7,504		7,504	332	7,836
1051 ELECTIONS	1,633	0.6897	1,781		1,781	79	1,860
20131 SUPERIOR COURT - CJF	7,498	3.1668	8,178		8,178	362	8,540
20132 SUP CRT- HIST 20131	334	0.1411	364		364	16	380
2016 DIST ATTN	3,077	1.2996	3,356		3,356	148	3,504
2021 SHERIFF	386	0.1630	421		421	19	440
2035 PROBATION	15,495	6.5443	16,901		16,901	747	17,648
2036 VICTIM WITN	207	0.0874	226		226	10	236
2070 CLERK/RECOR	6,235	2.6334	6,801		6,801	301	7,102
2076 PLANN/BLDG	2,715	1.1467	2,961		2,961	131	3,092
2083 PUBLIC ADMN	244	0.1031	266		266	12	278
002258 DA INDIAN GAMNG 2016	278	0.1174	303		303	13	316
3010 PUBLIC WORKS/ROADS	9,079	3.8345	9,903		9,903	438	10,341
4010 BEHAVORIAL HEALTH ADMIN SERV	16,794	7.0930	18,318		18,318	810	19,128
4011 SUBSTANCE ABUSE SERVICES	7,246	3.0604	7,904		7,904	350	8,254
4012 HEALTH	17,174	7.2535	18,732		18,732	828	19,560
4013 MENTAL HEALTH	21,636	9.1380	23,599		23,599	1,044	24,643
002936 MENTAL HLTH SERV FUND	2,404	1.0153	2,622		2,622	116	2,738
002947 MHSA-HOUSING	239	0.1009	261		261	12	273

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
4019 ENVIRONMENTAL HEALTH	7,964	3.3636	8,687		8,687	384	9,071
5010 WELFARE ADMIN #108	6,258	2.6431	6,826		6,826	302	7,128
5011 WELFARE #108	24,187	10.2154	26,382		26,382	1,167	27,549
5051 VET SERV	486	0.2053	530		530	23	553
6021 LIBRARY	34,075	14.3914	37,169		37,169	1,643	38,812
6022 ADULT LITERACY	922	0.3894	1,006		1,006	44	1,050
7032 COL VET	6,472	2.7335	7,059		7,059	312	7,371
SubTotal	236,770	100.0000	258,255		258,255	10,199	268,454
Total	236,770	100.0000	258,255		258,255	10,199	268,454

Allocation Basis: CUSTODIAL SERVICE COST
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
1012 CAO	5,257	4.5434	5,618		5,618		5,618
1021 AUDITOR	9,605	8.3012	10,265		10,265		10,265
1022 TREASURER	4,080	3.5262	4,360		4,360		4,360
1031 CNTY CNSL	5,406	4.6722	5,777		5,777		5,777
1040 PERSONNEL	1,729	1.4943	1,848		1,848		1,848
1073 MAINTENANCE	8,881	7.6755	9,491		9,491		9,491
1074 CUSTODIAN	5,882	5.0836	6,286		6,286		6,286
1101 RISK MANAGEMENT/INSURANCE	340	0.2938	363		363	22	385
1108 IT	3,942	3.4069	4,213		4,213	257	4,470
1109 PURCHASING	4,912	4.2452	5,249		5,249	320	5,569
1011 BRD OF SUPV	7,629	6.5934	8,153		8,153	497	8,650
1023 ASSESSOR	8,652	7.4776	9,246		9,246	564	9,810
1051 ELECTIONS	5,247	4.5348	5,607		5,607	342	5,949
20132 SUP CRT- HIST 20131	14,752	12.7493	15,768		15,768	961	16,729
20133 SUP CRT - BNKR 20131	3,063	2.6472	3,273		3,273	199	3,472
2070 CLERK/RECOR	10,068	8.7016	10,760		10,760	656	11,416
2076 PLANN/BLDG	3,862	3.3378	4,127		4,127	252	4,379
2083 PUBLIC ADMN	394	0.3405	421		421	26	447
3010 PUBLIC WORKS/ROADS	11,415	9.8655	12,199		12,199	743	12,942
4010 BEHAVORIAL HEALTH ADMIN SERV	4	0.0035	4		4		4
4011 SUBSTANCE ABUSE SERVICES	2	0.0017	2		2		2
4012 HEALTH	91	0.0786	97		97	6	103
4013 MENTAL HEALTH	5	0.0043	5		5		5
002936 MENTAL HLTH SERV FUND	1	0.0009	1		1		1
5010 WELFARE ADMIN #108	34	0.0294	36		36	2	38
5011 WELFARE #108	130	0.1124	139		139	8	147
5051 VET SERV	3	0.0026	3		3		3
6021 LIBRARY	200	0.1733	214		214	13	227
OUTSIDE AGENCIES	119	0.1033	128		128	8	136

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	115,706	100.0000	123,653		123,653	4,876	128,529
Total	115,706	100.0000	123,653		123,653	4,876	128,529

Allocation Basis: UTILITIES COST
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
1012 CAO	508	3.9207	543		543		543
1021 AUDITOR	449	3.4653	480		480		480
1022 TREASURER	230	1.7751	246		246		246
1031 CNTY CNSL	310	2.3925	331		331		331
1040 PERSONNEL	788	6.0817	842		842		842
1074 CUSTODIAN	43	0.3319	46		46		46
1101 RISK MANAGEMENT/INSURANCE	155	1.1963	166		166	8	174
1108 IT	226	1.7442	242		242	12	254
1109 PURCHASING	261	2.0144	279		279	13	292
1011 BRD OF SUPV	430	3.3187	460		460	22	482
1023 ASSESSOR	421	3.2492	450		450	22	472
1051 ELECTIONS	148	1.1422	158		158	8	166
20131 SUPERIOR COURT - CJF	1,929	14.8877	2,062		2,062	99	2,161
20132 SUP CRT- HIST 20131	20	0.1544	21		21	1	22
20133 SUP CRT - BNKR 20131	177	1.3661	189		189	9	198
2021 SHERIFF	400	3.0871	428		428	21	449
2035 PROBATION	3,371	26.0166	3,601		3,601	173	3,774
2070 CLERK/RECOR	565	4.3606	604		604	29	633
2076 PLANN/BLDG	221	1.7056	236		236	11	247
2083 PUBLIC ADMN	22	0.1698	24		24	1	25
3010 PUBLIC WORKS/ROADS	654	5.0475	699		699	34	733
4019 ENVIRONMENTAL HEALTH	362	2.7939	387		387	19	406
6021 LIBRARY	1,214	9.3695	1,297		1,297	62	1,359
6022 ADULT LITERACY	53	0.4090	57		57	3	60
SubTotal	12,957	100.0000	13,848		13,848	547	14,395
Total	12,957	100.0000	13,848		13,848	547	14,395



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

Allocation Basis: CUSTODIAN SUPPLY COST

Allocation Source: CUSTODIAL DEPT EXPENDITURE RECORDS

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

Receiving Department	Total	CUSTODIAL SERV	UTILITIES CUSTODIAN SUPPLIES	
1012 CAO	13,049	6,888	5,618	543
1021 AUDITOR	17,096	6,351	10,265	480
1022 TREASURER	7,369	2,763	4,360	246
1031 CNTY CNSL	10,255	4,147	5,777	331
1040 PERSONNEL	9,674	6,984	1,848	842
1073 MAINTENANCE	9,491	0	9,491	0
1074 CUSTODIAN	6,827	495	6,286	46
1101 RISK	1,995	1,436	385	174
1108 IT	7,200	2,476	4,470	254
1109 PURCHASING	8,881	3,020	5,569	292
1011 BRD OF SUPV	15,323	6,191	8,650	482
1023 ASSESSOR	18,118	7,836	9,810	472
1051 ELECTIONS	7,975	1,860	5,949	166
20131 SUPERIOR COURT -	10,701	8,540	0	2,161
20132 SUP CRT- HIST 20131	17,131	380	16,729	22
20133 SUP CRT - BNKR	3,670	0	3,472	198
2016 DIST ATTNY	3,504	3,504	0	0
2021 SHERIFF	889	440	0	449
2035 PROBATION	21,422	17,648	0	3,774
2036 VICTIM WITN	236	236	0	0
2070 CLERK/RECOR	19,151	7,102	11,416	633
2076 PLANN/BLDG	7,718	3,092	4,379	247
2083 PUBLIC ADMN	750	278	447	25
002258 DA INDIAN GAMNG	316	316	0	0
3010 PUBLIC	24,016	10,341	12,942	733
4010 BEHAVORIAL HEALTH	19,132	19,128	4	0
4011 SUBSTANCE ABUSE	8,256	8,254	2	0
4012 HEALTH	19,663	19,560	103	0
4013 MENTAL HEALTH	24,648	24,643	5	0
002936 MENTAL HLTH SERV	2,739	2,738	1	0
002947 MHSA-HOUSING	273	273	0	0
4019 ENVIRONMENTAL	9,477	9,071	0	406
5010 WELFARE ADMIN #108	7,166	7,128	38	0
5011 WELFARE #108	27,696	27,549	147	0
5051 VET SERV	556	553	3	0
6021 LIBRARY	40,398	38,812	227	1,359
6022 ADULT LITERACY	1,110	1,050	0	60
7032 COL VET	7,371	7,371	0	0



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

Receiving Department	Total	CUSTODIAL SERV	UTILITIES CUSTODIAN SUPPLIES
OUTSIDE AGENCIES	136	0	136 0
Direct Billed	0	0	0 0
Total	411,378	268,454	128,529 14,395



COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1074 CUSTODIAN

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
BOARD OF SUPV	15,323	NA	NA	15,323
ASSESSOR	18,118	NA	NA	18,118
ELECTIONS	7,975	NA	NA	7,975
JUDICIAL DIST	10,701	NA	NA	10,701
SUP CRT	17,131	NA	NA	17,131
CRT FAC	3,670	NA	NA	3,670
DISTRICT ATTN	3,504	NA	NA	3,504
SHERIFF	889	NA	NA	889
PROBATION	21,422	NA	NA	21,422
VICTIM WITN PROG	236	NA	NA	236
CLERK/RECORDER	19,151	NA	NA	19,151
PLANNING/BLDG	7,718	NA	NA	7,718
PUBLIC ADMIN	750	NA	NA	750
DA INDIAN GAMING	316	NA	NA	316
PUBLIC WORKS/ROADS	24,016	NA	NA	24,016
BEHAVIORIAL HEALTH ADMIN SERV	19,132	NA	NA	19,132
SUBSTANCE ABUSE SERVICES	8,256	NA	NA	8,256
HEALTH	19,663	NA	NA	19,663
MENTAL HEALTH	24,648	NA	NA	24,648
MENTAL HLTH SERV FUND	2,739	NA	NA	2,739
MHSA-HOUSING	273	NA	NA	273
ENVIRONMENTAL HEALTH	9,477	NA	NA	9,477
WELFARE ADMIN #108	7,166	NA	NA	7,166
WELFARE #108	27,696	NA	NA	27,696
VETERAN SERVICES	556	NA	NA	556
LIBRARY	40,398	NA	NA	40,398
ADULT LITERACY	1,110	NA	NA	1,110
COLUSA VET HALL	7,371	NA	NA	7,371
OUTSIDE AGENCIES	136	NA	NA	136
Department Total:	319,541	0	0	319,541
Grand Total:	319,541	0	0	319,541

COLUSA COUNTY
Schedule 10.1 Narrative Description of 2019-2020 Costs to be
Allocated For Department 1101 RISK MANAGEMENT/
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 indirect costs related to administrating the services needed to maintain the County's Self-Insurance program. Retiree OPEB is now included in Salaries & Benefits as a result of it now being allowable because of the County entering into an irrevocable OPEB Trust Fund (Section 115 Trust).

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 2019-2020 Fiscal Year. Insurance Administration costs normally consist of all other charges relating to insurance and safety, other than the insurance premiums.

RETIREE HEALTH

The Retiree Health function consists of all costs for Retiree Health benefits which are not allowable costs and are not reimbursable.

REVENUE

Revenue recorded in the Insurance Department's revenue accounts, which offset the department's insurance administration expenditures was used as a cost adjustment to offset expenditures in the amount of \$70,245.

COST ADJUSTMENT

During the 2019-2020 Fiscal Year, the cost of insurance administration was direct billed to various County departments and special districts. The insurance department direct billing method was recommended by the Cost Plan Auditors from the State Controller's office and approved by the Trindel Insurance Fund Joint Powers Authority. The amount direct billed for the 2019-2020 Fiscal Year recorded in the Insurance Department's Reimbursed Projects account #1101-59390 was used as a cost adjustment to offset expenditures in the amount of \$63,618.

For the 2019-2020 Fiscal Year, the cost adjustments were as follows:

<u>Amount</u>	<u>Acct #</u>	<u>Description</u>
\$ 113	#1101-466291	Reimbursement for Alternate Sentencing work crew Insurance
10,000	#1101-466401	Reimbursement for Insurance Administration from Trindel Insurance Fund
60,018	#1101-466402	Reimbursement for Safety Officer Services from Trindel Insurance Fund
<u>115</u>	#1101-479321	PY Insurance Dividend
<u>\$70,246</u>	Total Revenue Cost Adjustment	
<u>\$63,618</u>	#1101-59390	Cost Recovery for Insurance Administration from Departments
<u>\$133,864</u>	Total Cost Adjustments to offset expenditures	

ACTUAL EXPENDITURES IN COST PLAN

(\$30,723) Total Budget 2019-2020 Actual Expenditures

\$168,524 Add back Transfers and Reimbursements

\$137,801 Total 2019-2020 Fund #00101-1101- Insurance Dept. Expenditures recorded in the County Budget.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	137,801			137,801
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING DEPREC	2,462		2,462	
1012 CAO	1,294	135	1,429	
1021 AUDITOR	2,796	174	2,970	
1022 TREASURER	2,307	198	2,505	
1031 CNTY CNSL	3,636	171	3,807	
1040 PERSONNEL	6,047	507	6,554	
1073 MAINTENANCE	4,026	227	4,253	
1074 CUSTODIAN	1,904	91	1,995	
1108 IT		1,510	1,510	
1109 PURCHASING		340	340	
Total Allocated Additions:	24,472	3,353	27,825	27,825
#466291 LIAB INSUR ALT SENT	(113)			
#466401 INS SERV	(10,000)			
#466402 SFTY OFFICE	(60,018)			
#479321 PY INSURANCE DIVDEND	(115)			
#479360 REIMBURSE PROJECTS	0			
#479475 MISC INS CLAIM	0			
#59390 REIMB PROJ	(63,618)			
Total Departmental Cost Adjustments:	(133,864)		(133,864)	
Total To Be Allocated:	28,409	3,353		31,762

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

	Total	General & Admin	INSURANCE ADMIN	RETIREE HEALTH	GENERAL GOVT
Wages & Benefits					
SALARIES & BENEFITS	121,388	0	118,161	0	3,227
Other Expense & Cost					
53050 CLOTHING & PERSONAL SUPPLIES	0	0	0	0	0
53060 COMMUNICATIONS	1,517	0	1,517	0	0
53061 COMMUNICATIONS-CELL	720	0	720	0	0
53090 HOUSEHOLD	0	0	0	0	0
53120 MAINT-EQUIP	2,509	0	2,509	0	0
53121 MAINT-SOFTWARE	15	0	15	0	0
53140 MEDICAL, DENTAL & LAB SUP	985	0	985	0	0
53141 MEDICAL LAB SUPP	0	0	0	0	0
53150 MEMBERSHIPS	667	0	667	0	0
53163 FINANCE/LATE CHARGE	0	0	0	0	0
53170 OFFICE EXPENSE	6,324	0	6,324	0	0
53171 POSTAGE	2	0	2	0	0
53180 PROF/SPEC SERV	272	0	272	0	0
53190 PUB/LEGL NOTIC	42	0	42	0	0
53200 RENTS EQUIP	795	0	795	0	0
53210 RENTS/LEASES STRU	0	0	0	0	0
53230 SPEC DEPT EXP	117	0	117	0	0
53231 SOFTWARE	0	0	0	0	0
53250 TRANS/TRAVEL	61	0	61	0	0
53251 EDUCATION/TRAINING	0	0	0	0	0
53253 FUEL	250	0	250	0	0
53260 UTILITIES	2,137	0	2,137	0	0
5280 CONTRIBUTION TO OTHER AGENCIES	0	0	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	137,801	0	134,574	0	3,227
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#466291 LIAB INSUR ALT SENT	(113)	0	(113)	0	0
#466401 INS SERV	(10,000)	0	(10,000)	0	0
#466402 SFTY OFFICE	(60,018)	0	(60,018)	0	0
#479321 PY INSURANCE DIVDEND	(115)	0	(115)	0	0
#479360 REIMBURSE PROJECTS	0	0	0	0	0
#479475 MISC INS CLAIM	0	0	0	0	0
#59390 REIMB PROJ	(63,618)	0	(63,618)	0	0

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

	Total	General & Admin	INSURANCE ADMIN	RETIREE HEALTH	GENERAL GOVT
Functional Cost	3,937	0	710	0	3,227
Allocation Step 1					
Inbound- All Others	24,472	24,472	0	0	0
Reallocate Admin Costs		(24,472)	23,899	0	573
Unallocated Costs	(3,800)	0	0	0	(3,800)
1st Allocation	24,609	0	24,609	0	0
Allocation Step 2					
Inbound- All Others	3,353	3,353	0	0	0
Reallocate Admin Costs		(3,353)	3,275	0	78
Unallocated Costs	(78)	0	0	0	(78)
2nd Allocation	3,275	0	3,275	0	0
Total For 1011010 1101 RISK					
Total Allocated	27,884	0	27,884	0	0

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

Activity - INSURANCE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1012 CAO	1,272	0.1789	44		44		44
1021 AUDITOR	2,240	0.3150	78		78		78
1022 TREASURER	5,498	0.7731	190		190		190
1031 CNTY CNSL	1,442	0.2028	50		50		50
1040 PERSONNEL	1,940	0.2728	67		67		67
1073 MAINTENANCE	21,725	3.0547	752		752		752
1074 CUSTODIAN	1,929	0.2712	67		67		67
1108 IT	1,335	0.1877	46		46	6	52
1109 PURCHASING	582	0.0818	20		20	3	23
002128 ALMOND PARADISE ST LITNG	270	0.0380	9		9	1	10
002129 THOMPSON ST LITNG	270	0.0380	9		9	1	10
002133 WHISPER CRK-CROSS CRK LIT	270	0.0380	9		9	1	10
002660 SRV AREA#1 CEN RCH	1,390	0.1954	48		48	7	55
1011 BRD OF SUPV	3,406	0.4789	118		118	17	135
1023 ASSESSOR	6,134	0.8625	212		212	30	242
1051 ELECTIONS	1,013	0.1424	35		35	5	40
20131 SUPERIOR COURT - CJF	6,238	0.8771	216		216	30	246
2016 DIST ATTN	11,591	1.6298	401		401	56	457
20161 DA WEL/INV	84	0.0118	3		3		3
2017 CHILD SUPP SVCS	992	0.1395	34		34	5	39
2019 PUBL DEFEND	1,080	0.1519	37		37	5	42
2020 COMMUNICTNS	1,088	0.1530	38		38	5	43
2021 SHERIFF	134,861	18.9624	4,670		4,670	657	5,327
20211 SO BAILIFF	212	0.0298	7		7	1	8
2024 SHF-BOATING 2021	1,447	0.2035	50		50	7	57
2022 DRUG PREVENTTION	794	0.1116	27		27	4	31
2031 JAIL	105,265	14.8011	3,642		3,642	511	4,153
2035 PROBATION	6,734	0.9469	233		233	33	266
002528 LOCAL COMM CORRCTN	642	0.0903	22		22	3	25

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

Activity - INSURANCE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
02531 COMM CORR TN PRFRM INCENT	1,477	0.2077	51		51	7	58
20363 YOUTH OFFEND GNT	946	0.1330	33		33	5	38
2059 AG ADM SERV	2,125	0.2988	74		74	10	84
2060 AG COMM	7,890	1.1094	273		273	38	311
2061 WTR MGT	572	0.0804	20		20	3	23
2070 CLERK/RECOR	1,708	0.2402	59		59	8	67
2071 CORONER	130	0.0183	4		4	1	5
2076 PLANN/BLDG	1,697	0.2386	59		59	8	67
2077 ANIMAL CTRL	1,256	0.1766	43		43	6	49
2081 OES	212	0.0298	7		7	1	8
2083 PUBLIC ADMN	62	0.0087	2		2		2
002258 DA INDIAN GAMNG 2016	624	0.0877	22		22	3	25
002657 CC SERV AREA #2	1,333	0.1874	46		46	6	52
3010 PUBLIC WORKS/ROADS	114,553	16.1071	3,964		3,964	556	4,520
4010 BEHAVIORIAL HEALTH ADMIN SERV	79,761	11.2150	2,760		2,760	387	3,147
4011 SUBSTANCE ABUSE SERVICES	1,861	0.2617	64		64	9	73
4012 HEALTH	5,310	0.7466	184		184	26	210
4013 MENTAL HEALTH	32,537	4.5750	1,126		1,126	158	1,284
002936 MENTAL HLTH SERV FUND	60	0.0084	2		2		2
4015 AIR/WTR POLL CON	1,711	0.2406	59		59	8	67
4019 ENVIRONMENTAL HEALTH	2,767	0.3891	96		96	13	109
4023 AMBULANCE	1,941	0.2729	67		67	9	76
5010 WELFARE ADMIN #108	2,433	0.3421	84		84	12	96
5011 WELFARE #108	72,178	10.1488	2,498		2,498	350	2,848
5033 SR NUTRITON	648	0.0911	22		22	3	25
5051 VET SERV	107	0.0150	4		4	1	5
6021 LIBRARY	30,471	4.2845	1,054		1,054	148	1,202
6022 ADULT LITERACY	87	0.0122	3		3		3
6031 AG EXTENS	2,813	0.3955	97		97	14	111
7032 COL VET	924	0.1299	32		32	4	36

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

Activity - INSURANCE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
7033 MAX VET	1,501	0.2111	52		52	7	59
7035 WMS VET	835	0.1174	29		29	4	33
2078 FISH AND GAME	900	0.1265	31		31	4	35
1075 MIGRANT HOUSING	16,023	2.2530	554		554	78	632
SubTotal	711,197	100.0000	24,609		24,609	3,275	27,884
Total	711,197	100.0000	24,609		24,609	3,275	27,884

Allocation Basis: INSUR DEPT ADMIN COST
Allocation Source: INSURANCE DEPT EXPENDITURES

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

Receiving Department	Total	INSURANCE ADMIN
1012 CAO	44	44
1021 AUDITOR	78	78
1022 TREASURER	190	190
1031 CNTY CNSL	50	50
1040 PERSONNEL	67	67
1073 MAINTENANCE	752	752
1074 CUSTODIAN	67	67
1108 IT	52	52
1109 PURCHASING	23	23
002128 ALMOND PARADISE	10	10
002129 THOMPSON ST	10	10
002133 WHISPER	10	10
002660 SRV AREA#1 CEN	55	55
1011 BRD OF SUPV	135	135
1023 ASSESSOR	242	242
1051 ELECTIONS	40	40
20131 SUPERIOR COURT -	246	246
2016 DIST ATTNY	457	457
20161 DA WEL/INV	3	3
2017 CHILD SUPP SVCS	39	39
2019 PUBL DEFEND	42	42
2020 COMMUNICTNS	43	43
2021 SHERIFF	5,327	5,327
20211 SO BAILIFF	8	8
2024 SHF-BOATING 2021	57	57
2022 DRUG PREVENTTION	31	31
2031 JAIL	4,153	4,153
2035 PROBATION	266	266
002528 LOCAL COMM	25	25
02531 COMM CORRRTN	58	58
20363 YOUTH OFFEND GNT	38	38
2059 AG ADM SERV	84	84
2060 AG COMM	311	311
2061 WTR MGT	23	23
2070 CLERK/RECOR	67	67
2071 CORONER	5	5
2076 PLANN/BLDG	67	67
2077 ANIMAL CTRL	49	49



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

Receiving Department	Total	INSURANCE ADMIN
2081 OES	8	8
2083 PUBLIC ADMN	2	2
002258 DA INDIAN GAMNG	25	25
002657 CC SERV AREA #2	52	52
3010 PUBLIC	4,520	4,520
4010 BEHAVORIAL HEALTH	3,147	3,147
4011 SUBSTANCE ABUSE	73	73
4012 HEALTH	210	210
4013 MENTAL HEALTH	1,284	1,284
002936 MENTAL HLTH SERV	2	2
4015 AIR/WTR POLL CON	67	67
4019 ENVIRONMENTAL	109	109
4023 AMBULANCE	76	76
5010 WELFARE ADMIN #108	96	96
5011 WELFARE #108	2,848	2,848
5033 SR NUTRITON	25	25
5051 VET SERV	5	5
6021 LIBRARY	1,202	1,202
6022 ADULT LITERACY	3	3
6031 AG EXTENS	111	111
7032 COL VET	36	36
7033 MAX VET	59	59
7035 WMS VET	33	33
2078 FISH AND GAME	35	35
1075 MIGRANT HOUSING	632	632
Direct Billed	0	0
Total	27,884	27,884



COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1101 RISK MANAGEMENT/INSURANCE

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
ALMOND PARADISE ST LITNG	10	NA	NA	10
THOMPSON ST LITNG	10	NA	NA	10
WHISPER CRK-CROSS CRK LIT	10	NA	NA	10
SRV AREA#1 CEN RCH	55	NA	NA	55
BOARD OF SUPV	135	NA	NA	135
ASSESSOR	242	NA	NA	242
ELECTIONS	40	NA	NA	40
JUDICIAL DIST	246	NA	NA	246
DISTRICT ATTN	457	NA	NA	457
DA WELFARE INVESTIGATOR	3	NA	NA	3
CHILD SUPPORT SERVICES	39	NA	NA	39
PUBLIC DEFENDER	42	NA	NA	42
COMMUNICATIONS	43	NA	NA	43
SHERIFF	5,327	NA	NA	5,327
SHERIFF BAILIFF	8	NA	NA	8
SHERIFF-BOATING	57	NA	NA	57
DRUG PREVENTION	31	NA	NA	31
JAIL	4,153	NA	NA	4,153
PROBATION	266	NA	NA	266
LOCAL COMM CORRCTN 002528	25	NA	NA	25
COMM CORRTN PRFRM INCENT 002531	58	NA	NA	58
YOUTHFUL OFFENDER GRANT	38	NA	NA	38
AG ADMIN SERV	84	NA	NA	84
AG COMMISSIONER	311	NA	NA	311
WATER MANAGEMENT	23	NA	NA	23
CLERK/RECORDER	67	NA	NA	67
CORONER	5	NA	NA	5
PLANNING/BLDG	67	NA	NA	67
ANIML CNTRL SERV	49	NA	NA	49
OES	8	NA	NA	8
PUBLIC ADMIN	2	NA	NA	2
DA INDIAN GAMING	25	NA	NA	25

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1101 RISK MANAGEMENT/INSURANCE

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
CC SERV AREA #2	52	NA	NA	52
PUBLIC WORKS/ROADS	4,520	NA	NA	4,520
BEHAVORIAL HEALTH ADMIN SERV	3,147	NA	NA	3,147
SUBSTANCE ABUSE SERVICES	73	NA	NA	73
HEALTH	210	NA	NA	210
MENTAL HEALTH	1,284	NA	NA	1,284
MENTAL HLTH SERV FUND	2	NA	NA	2
AIR/WTR POLL CON	67	NA	NA	67
ENVIRONMENTAL HEALTH	109	NA	NA	109
AMBULANCE SERV	76	NA	NA	76
WELFARE ADMIN #108	96	NA	NA	96
WELFARE #108	2,848	NA	NA	2,848
SR NUTRITION PROGRAM	25	NA	NA	25
VETERAN SERVICES	5	NA	NA	5
LIBRARY	1,202	NA	NA	1,202
ADULT LITERACY	3	NA	NA	3
AG EXTENSIONS	111	NA	NA	111
COLUSA VET HALL	36	NA	NA	36
MAXWELL VET HALL	59	NA	NA	59
WMS VET HALL	33	NA	NA	33
FISH AND GAME	35	NA	NA	35
1075 MIGRANT HOUSING DEPT	632	NA	NA	632
Department Total:	26,561	0	0	26,561
Grand Total:	26,561	0	0	26,561

COLUSA COUNTY
Schedule 11.1 Narrative Description of 2019-2020 Costs to be
Allocated For Department INFORMATION TECHNOLOGY

The Information Technology department is responsible for the on-going operations of the inter-department information technology 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. Retiree OPEB is now included in Salaries & Benefits as a result of it now being allowable because of the County entering into an irrevocable OPEB Trust Fund (Section 115 Trust).

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, networks, various critical applications, and database servers. In addition, time is spent on planning/testing disaster recovery procedures for the critical applications that allow the county to operate on a daily basis. The allocation basis for the 2019-2020 Fiscal Year was the actual number of personal computers per department. Therefore, the costs related to this function were allocated based on the actual number of personal computers per department which received IT services during the 2019-2020 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 2019-2020 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 budgeted for the 2019-2020 Fiscal Year.

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.

RETIREE HEALTH

The Retiree Health function consists of all costs for Retiree Health benefits which are not allowable costs and are not reimbursable.

GENERAL GOVERNMENT

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

COST ADJUSTMENTS--REVENUE AND REIMBURSED PROJECTS:

IT performs Information System Services to DHHS on a continuous basis as needed and directly bills the DHHS department for reimbursement of costs. The revenue recorded in the Information Technology Department's revenue and reimbursed project accounts for the 2019-2020 Fiscal Year which offset expenses as a cost adjustment was as follows:

<u>Amount</u>	<u>Account.</u>	<u>Description</u>	<u>Function</u>
\$852	1108-466105	Property Tax Administration Fee	General Government
\$528	1108-479321	PY Insurance Dividend	General I.T.
<u>\$2</u>	1108-479321	PY Insurance Dividend	General Government
<u>\$1,382</u>	Total Cost Adjustment		

DIRECT BILLED

\$71,320 was directly billed to the DHHS department for providing Information System services.
\$71,320 Total Directly Billed

ACTUAL EXPENDITURES IN COST PLAN

\$35,162 Total Budget 2019-2020 Actual Expenditures
\$671,969 Add back Transfers and Reimbursements
\$707,131 Total Expenditures

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	707,130			707,130
FIXED ASSETS	(20,009)			
Total Deductions:	(20,009)			(20,009)
BUILDING DEPREC	755		755	
EQUIPMENT DEPREC	18,044		18,044	
1012 CAO	3,990	418	4,408	
1021 AUDITOR	7,886	495	8,381	
1022 TREASURER	3,024	260	3,284	
1031 CNTY CNSL	1,071	50	1,121	
1040 PERSONNEL	6,790	607	7,397	
1073 MAINTENANCE	1,941	108	2,049	
1074 CUSTODIAN	6,826	374	7,200	
1101 RISK MANAGEMENT/INSURANCE	46	6	52	
1108 IT		7,172	7,172	
1109 PURCHASING		2,302	2,302	
Total Allocated Additions:	50,373	11,792	62,165	62,165
#466105 PROP TAX ADMIN	(852)			
#479321 PY INSURANCE DIVIDEND	(530)			
#479475 MISC REIMBURSEMENT	0			
#59390 REIMB PROJ	0			
Total Departmental Cost Adjustments:	(1,382)			(1,382)
Total To Be Allocated:	736,112	11,792		747,904

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	640,079	0	386,147	184	0
Other Expense & Cost					
53050 CLOTHING & PERSONAL SUPPLIES	0	0	0	0	0
53050 CLOTHING & PERSONAL SUPP	21	0	21	0	0
53060 COMMUNICATIONS	6,162	0	6,141	0	0
53061 COMM-CELL PHONE	3,525	0	3,513	0	0
53090 HOUSEHOLD EXPENSE	0	0	0	0	0
53100 INSURANCE	1,335	0	1,331	0	0
53120 MAINTENANCE-EQUIP	6,081	0	6,061	0	0
53121 MAINTENANCE-SOFTWARE	14,411	0	14,363	0	0
53121R MAINTENANCE-SOFTWARE	3,125	0	3,115	0	0
53130 MAINTENANCE-STRU,IMP,GRN	0	0	0	0	0
53150 MEMBERSHIPS	157	0	156	0	0
53163 FINANCE/LATE CHARGE	10	0	10	0	0
53170 OFFICE EXPENSE	1,822	0	1,816	0	0
53171 POSTAGE	2	0	2	0	0
53180 PROF SPEC SERV	612	0	610	0	0
53190 PUBL NOTICE	0	0	0	0	0
53220 SMALL TOOLS	69	0	69	0	0
532201 SMALL TOOL/INSTRUM-SAFETY	0	0	0	0	0
53230 SPEC DEPT EXP	1,618	0	1,613	0	0
53231 SOFTWARE	471	0	469	0	0
53250 TRANS/TRAVEL	1,428	0	1,423	0	0
53251 EDUCATION/TRAINING	5,199	0	5,182	0	0
53253 FUEL	994	0	991	0	0
*FIXED ASSETS	20,009	20,009	0	0	0
Departmental Totals					
Total Expenditures	707,130	20,009	433,033	184	0
Deductions					
Total Deductions	(20,009)	(20,009)	0	0	0
Cost Adjustments					
#466105 PROP TAX ADMIN	(852)	0	0	0	0
#479321 PY INSURANCE DIVIDEND	(530)	0	(528)	0	0
#479475 MISC REIMBURSEMENT	0	0	0	0	0
#59390 REIMB PROJ	0	0	0	0	0

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

	Total	General & Admin	GENERAL IT ADMIN	IT ACCOUNTING SYSTEM	IT PAYROLL SYSTEM
Functional Cost	685,739	0	432,505	184	0
Allocation Step 1					
Inbound- All Others	50,373	50,373	0	0	0
Reallocate Admin Costs		(50,373)	31,892	15	0
Unallocated Costs	(4,838)	0	0	0	0
1st Allocation	731,274	0	464,397	199	0
Allocation Step 2					
Inbound- All Others	11,792	11,792	0	0	0
Reallocate Admin Costs		(11,792)	7,465	4	0
Unallocated Costs	(40)	0	0	0	0
2nd Allocation	11,752	0	7,465	4	0
Total For 1011080 1108 IT					
Total Allocated	743,026	0	471,862	203	0

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

	IT SPECIAL PROJECTS	RETIREE HEALTH	GENERAL GOVT
Wages & Benefits			
SALARIES & WAGES	248,383	3,215	2,150
Other Expense & Cost			
53050 CLOTHING & PERSONAL SUPPLIES	0	0	0
53050 CLOTHING & PERSONAL SUPP	0	0	0
53060 COMMUNICATIONS	0	0	21
53061 COMM-CELL PHONE	0	0	12
53090 HOUSEHOLD EXPENSE	0	0	0
53100 INSURANCE	0	0	4
53120 MAINTENANCE-EQUIP	0	0	20
53121 MAINTENANCE-SOFTWARE	0	0	48
53121R MAINTENANCE-SOFTWARE	0	0	10
53130 MAINTENANCE-STRU,IMP,GRN	0	0	0
53150 MEMBERSHIPS	0	0	1
53163 FINANCE/LATE CHARGE	0	0	0
53170 OFFICE EXPENSE	0	0	6
53171 POSTAGE	0	0	0
53180 PROF SPEC SERV	0	0	2
53190 PUBL NOTICE	0	0	0
53220 SMALL TOOLS	0	0	0
532201 SMALL TOOL/INSTRUM-SAFETY	0	0	0
53230 SPEC DEPT EXP	0	0	5
53231 SOFTWARE	0	0	2
53250 TRANS/TRAVEL	0	0	5
53251 EDUCATION/TRAINING	0	0	17
53253 FUEL	0	0	3
*FIXED ASSETS	0	0	0
Departmental Totals			
Total Expenditures	248,383	3,215	2,306
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
#466105 PROP TAX ADMIN	0	0	(852)
#479321 PY INSURANCE DIVIDEND	0	0	(2)
#479475 MISC REIMBURSEMENT	0	0	0
#59390 REIMB PROJ	0	0	0

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

	IT SPECIAL PROJECTS	RETIREE HEALTH	GENERAL GOVT
Functional Cost	248,383	3,215	1,452
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	18,295	0	171
Unallocated Costs	0	(3,215)	(1,623)
1st Allocation	266,678	0	0
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	4,283	0	40
Unallocated Costs	0	0	(40)
2nd Allocation	4,283	0	0
Total For 1011080 1108 IT			
Total Allocated	270,961	0	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
1012 CAO	50,000	1.5442	7,171		7,171		7,171
1021 AUDITOR	110,000	3.3973	15,777		15,777		15,777
1022 TREASURER	44,629	1.3784	6,401		6,401		6,401
1031 CNTY CNSL	30,000	0.9265	4,303		4,303		4,303
1040 PERSONNEL	50,000	1.5442	7,171		7,171		7,171
1073 MAINTENANCE	50,000	1.5442	7,171		7,171		7,171
1074 CUSTODIAN	40,000	1.2354	5,737		5,737		5,737
1101 RISK MANAGEMENT/INSURANCE	10,000	0.3088	1,434		1,434		1,434
1108 IT	50,000	1.5442	7,171		7,171		7,171
1109 PURCHASING	20,000	0.6177	2,869		2,869	53	2,922
1011 BRD OF SUPV	50,000	1.5442	7,171		7,171	133	7,304
1023 ASSESSOR	100,000	3.0885	14,343		14,343	266	14,609
1051 ELECTIONS	34,000	1.0501	4,877		4,877	91	4,968
2016 DIST ATTN Y	109,000	3.3664	15,634		15,634	290	15,924
20161 DA WEL/INV	10,000	0.3088	1,434		1,434	27	1,461
2017 CHILD SUPP SVCS	10,000	0.3088	1,434		1,434	27	1,461
2020 COMMUNICTNS	30,000	0.9265	4,303		4,303	80	4,383
2021 SHERIFF	160,609	4.9604	23,036		23,036	428	23,464
20211 SO BAILIFF	25,000	0.7721	3,586		3,586	67	3,653
2031 JAIL	59,859	1.8487	8,585		8,585	159	8,744
2035 PROBATION	149,300	4.6111	21,414		21,414	398	21,812
002528 LOCAL COMM CORRCTN	42,000	1.2972	6,024		6,024	112	6,136
02531 COMM CORRTN PRFRM INCENT	14,200	0.4386	2,037		2,037	38	2,075
2036 VICTIM WITN	11,000	0.3397	1,578		1,578	29	1,607
20363 YOUTH OFFEND GNT	13,000	0.4015	1,865		1,865	35	1,900
2059 AG ADM SERV	47,394	1.4638	6,798		6,798	126	6,924
2060 AG COMM	70,000	2.1619	10,040		10,040	186	10,226
2061 WTR MGT	10,000	0.3088	1,434		1,434	27	1,461
2070 CLERK/RECOR	34,000	1.0501	4,877		4,877	91	4,968

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
2071 CORONER	10,000	0.3088	1,434		1,434	27	1,461
2076 PLANN/BLDG	60,000	1.8531	8,606		8,606	160	8,766
2077 ANIMAL CTRL	20,000	0.6177	2,869		2,869	53	2,922
2081 OES	12,532	0.3870	1,797		1,797	33	1,830
2083 PUBLIC ADMN	704	0.0217	101		101	2	103
3010 PUBLIC WORKS/ROADS	150,000	4.6327	21,514		21,514	399	21,913
4010 BEHAVORIAL HEALTH ADMIN SERV	60,000	1.8531	8,606		8,606	160	8,766
4012 HEALTH	120,000	3.7062	17,211		17,211	320	17,531
4013 MENTAL HEALTH	440,000	13.5893	63,108		63,108	1,172	64,280
4015 AIR/WTR POLL CON	30,000	0.9265	4,303		4,303	80	4,383
4019 ENVIRONMENTAL HEALTH	50,000	1.5442	7,171		7,171	133	7,304
5010 WELFARE ADMIN #108	120,000	3.7062	17,211		17,211	320	17,531
5011 WELFARE #108	510,000	15.7521	73,150		73,150	1,356	74,506
5033 SR NUTRITON	20,000	0.6177	2,869		2,869	53	2,922
5051 VET SERV	10,000	0.3088	1,434		1,434	27	1,461
6021 LIBRARY	68,000	2.1002	9,753		9,753	181	9,934
6031 AG EXTENS	30,000	0.9265	4,303		4,303	80	4,383
1075 MIGRANT HOUSING	22,606	0.6982	3,242		3,242	60	3,302
04006 EAST PARK RESERVOIR	20,000	0.6177	2,869		2,869	53	2,922
04002 TRANSIT AGENCY	50,000	1.5442	7,171		7,171	133	7,304
SubTotal	3,237,833	100.0000	464,397		464,397	7,465	471,862
Total	3,237,833	100.0000	464,397		464,397	7,465	471,862

Allocation Basis: IT GENERAL ADMIN
Allocation Source: ACTUAL NUMBER OF PCS PER DEPT

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

Activity - IT ACCOUNTING SYSTEM MAIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1012 CAO	159	0.6627	1		1		1
1021 AUDITOR	188	0.7835	2		2		2
1022 TREASURER	117	0.4876	1		1		1
1031 CNTY CNSL	182	0.7585	2		2		2
1040 PERSONNEL	124	0.5168	1		1		1
1073 MAINTENANCE	748	3.1174	6		6		6
1074 CUSTODIAN	433	1.8046	4		4		4
1101 RISK MANAGEMENT/INSURANCE	125	0.5210	1		1		1
1108 IT	176	0.7335	1		1		1
1109 PURCHASING	167	0.6960	1		1		1
002128 ALMOND PARADISE ST LITNG	24	0.1000					
002129 THOMPSON ST LITNG	12	0.0500					
002133 WHISPER CRK-CROSS CRK LIT	24	0.1000					
002334 LIVE SCN FNGRPRNTG 2021	13	0.0542					
002548 CARL MOYER GRANT 2060	11	0.0458					
002550 MFH CARE FUNDS 1075	44	0.1834					
002660 SRV AREA#1 CEN RCH	139	0.5793	1		1		1
002817 EMS-OTHER 4012	1	0.0042					
03000 ARBCKLE-C/C FIRE	404	1.6838	3		3		3
03010 BEAR VL-INDIAN VL FIRE	104	0.4334	1		1		1
03030 MAX FIRE PROT	199	0.8294	2		2		2
03033 MAXFIRE PG&E POWPL 03030	2	0.0083					
03040 PRINCETN FIRE PROT	125	0.5210	1		1		1
03050 WMS FIRE PROT	9	0.0375					
03060 SAC RIV FIRE DIST	422	1.7588	3		3		3
03080 ARBCKLE CEM	87	0.3626	1		1		1
03090 COLLEGE CTY CEM	72	0.3001	1		1		1
03100 COL CEM DIST	251	1.0461	2		2		2
03103 COL CEM SLE TX-VLT 03100	1	0.0042					

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
03110 CYPRESS HLL CEM	10	0.0417					
03120 GRND ISLAND CEM	36	0.1500					
03130 MAXWELL CEM	155	0.6460	1		1		1
03133 MAX CEM SLE TX-VAULT 03130	1	0.0042					
03140 PRINCETON CEM	60	0.2501					
03150 STONYFRD-IND VL CEM	64	0.2667	1		1		1
03160 WILLIAMS CEM	126	0.5251	1		1		1
03164 WMS CEM SLE TX-VAULT 03160	1	0.0042					
03175 ARBUCKLE PARK & REC DIST	33	0.1375					
03177 ARB P/REC-PRK/FAC 03175	248	1.0336	2		2		2
03178 ARB P&R DIST-POOLS 03175	25	0.1042					
03180 MAXWELL REC & PARK DIST	148	0.6168	1		1		1
03190 COLUSA BSN DRN	167	0.6960	1		1		1
03200 COLUSA RESC CONV	134	0.5585	1		1		1
03260 CO MOSQ ABATMNT	401	1.6713	3		3		3
03310 REC DIST 1004	2	0.0083					
03320 REC DIST 2047	40	0.1667					
03410 COLUSA CO WTRWKS #1	98	0.4084	1		1		1
03420 PRINCTN WATRWRKS	136	0.5668	1		1		1
03480 CRTNA CRK FLD CTRL/CON	4	0.0167					
03511 CRTINA CSD RED RNCH ZN2	84	0.3501	1		1		1
03512 CRTINA CSD RVR GLN ZN3	87	0.3626	1		1		1
03513 CRTINA CSD WILDWD ES ZN4	49	0.2042					
5031 SOC WELFARE (IND)	4	0.0167					
1011 BRD OF SUPV	156	0.6502	1		1		1
1023 ASSESSOR	171	0.7127	1		1		1
10261 REV/REC	1	0.0042					
1051 ELECTIONS	216	0.9002	2		2		2
1103 EE_BENEFITS	30	0.1250					
1104 INSURANCE 1101	20	0.0834					

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
1106 SURVERYOR	45	0.1875					
1107 REFUNDS	35	0.1459					
20131 SUPERIOR COURT - CJF	100	0.4168	1		1		1
2014 GRAND JURY	49	0.2042					
2016 DIST ATTN	338	1.4087	3		3		3
20161 DA WEL/INV	1	0.0042					
2017 CHILD SUPP SVCS	143	0.5960	1		1		1
2019 PUBL DEFEND	92	0.3834	1		1		1
2020 COMMUNICTNS	96	0.4001	1		1		1
2021 SHERIFF	737	3.0716	6		6		6
20211 SO BAILIFF	22	0.0917					
2024 SHF-BOATING 2021	94	0.3918	1		1		1
002344 SHF-CLAMMET GRANT 2022	1	0.0042					
2022 DRUG PREVENTTION	52	0.2167					
2031 JAIL	376	1.5671	3		3		3
2033 JUV FAC	16	0.0667					
2035 PROBATION	515	2.1464	4		4		4
002528 LOCAL COMM CORRCTN	317	1.3212	3		3		3
02531 COMM CORRTN PRFRM INCENT	126	0.5251	1		1		1
2036 VICTIM WITN	128	0.5335	1		1		1
20363 YOUTH OFFEND GNT	35	0.1459					
2050 FLD WTR CON 02021	3	0.0125					
2059 AG ADM SERV	167	0.6960	1		1		1
2060 AG COMM	244	1.0169	2		2		2
2061 WTR MGT	64	0.2667	1		1		1
2065 SITES_PROJ	47	0.1959					
2070 CLERK/RECOR	137	0.5710	1		1		1
2071 CORONER	157	0.6543	1		1		1
2076 PLANN/BLDG	150	0.6252	1		1		1
2077 ANIMAL CTRL	161	0.6710	1		1		1

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
2080 TRAPPER	4	0.0167					
2081 OES	80	0.3334	1		1		1
20811 HOME SECUR 2081	18	0.0750					
2083 PUBLIC ADMN	27	0.1125					
002327 JAIL INMATE WELFARE 2031	86	0.3584	1		1		1
02331 CIVIL FEE CAP PROJ 2021	4	0.0167					
02340 SHERIFF-SLESF 2021	37	0.1542					
002341 JAIL-SLESF 2031	4	0.0167					
002657 CC SERV AREA #2	131	0.5460	1		1		1
3010 PUBLIC WORKS/ROADS	1,698	7.0768	14		14		14
032001 CCRCD PYRLL 03200	198	0.8252	2		2		2
032025 CCRCD MISC PROJ 03200	47	0.1959					
4010 BEHAVORIAL HEALTH ADMIN SERV	153	0.6377	1		1		1
4011 SUBSTANCE ABUSE SERVICES	616	2.5673	5		5		5
4012 HEALTH	481	2.0047	4		4		4
4013 MENTAL HEALTH	883	3.6801	7		7		7
002936 MENTAL HLTH SERV FUND	318	1.3253	3		3		3
002939 MHSA EDUC & TRAIN 002936	1	0.0042					
002940 MHSA PREV & EARLY INTERV	63	0.2626	1		1		1
002943 MHSA CAP FAC 002936	4	0.0167					
002947 MHSA-HOUSING	135	0.5626	1		1		1
4015 AIR/WTR POLL CON	123	0.5126	1		1		1
4019 ENVIRONMENTAL HEALTH	254	1.0586	2		2		2
4023 AMBULANCE	73	0.3042	1		1		1
4031 CALIF CHILDRENS SRV 4012	6	0.0250					
002853 CHILDRENS TRUST FUND	11	0.0458					
5010 WELFARE ADMIN #108	350	1.4587	3		3		3
5011 WELFARE #108	1,312	5.4680	11		11		11
5020 CATEG AID/SAWS HHS 5011	4	0.0167					
5032 INDG BURIAL	5	0.0208					

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
5033 SR NUTRITON	114	0.4751	1		1		1
5041 JUV CRT WRD	14	0.0583					
5051 VET SERV	3	0.0125					
6021 LIBRARY	659	2.7465	5		5		5
6022 ADULT LITERACY	12	0.0500					
6031 AG EXTENS	111	0.4626	1		1		1
7013 COUNTYWIDE RECREATION	3	0.0125					
7032 COL VET	24	0.1000					
7033 MAX VET	36	0.1500					
7035 WMS VET	36	0.1500					
2078 FISH AND GAME	5	0.0208					
1075 MIGRANT HOUSING	257	1.0711	2		2		2
1076 MIGRANT HOUSING 1075	1	0.0042					
04006 EAST PARK RESERVOIR	76	0.3167	1		1		1
04000 SOLID WASTE	83	0.3459	1		1		1
04020 LOCAL TRANSPORTATION	6	0.0250					
04001 AIRPORT ENTRPSE	164	0.6835	1		1		1
04022 LOCAL TRANSPORTATION	55	0.2292					
04002 TRANSIT AGENCY	558	2.3256	5		5		5
04060 LAFCO	100	0.4168	1		1		1
07526 IHSS PUBLIC AUTHORITY	16	0.0667					
OUTSIDE AGENCIES	3,017	12.5739	34		34	4	38
SubTotal	23,994	100.0000	199		199	4	203
Total	23,994	100.0000	199		199	4	203

Allocation Basis: ACTUAL NUMBER OF CLAIMS
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
Activity has no Allocatable Costs							
SubTotal							
Total							

Allocation Basis: PAYROLL POSITIONS
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
1012 CAO	2,955	1.1897	3,173		3,173		3,173
1021 AUDITOR	2,383	0.9594	2,559		2,559		2,559
1022 TREASURER	456	0.1836	490		490		490
1031 CNTY CNSL	4,538	1.8270	4,872		4,872		4,872
1040 PERSONNEL	1,454	0.5854	1,561		1,561		1,561
1073 MAINTENANCE	3,620	1.4574	3,887		3,887		3,887
1101 RISK MANAGEMENT/INSURANCE	70	0.0282	75		75		75
1109 PURCHASING	56	0.0225	60		60	1	61
1011 BRD OF SUPV	858	0.3454	921		921	16	937
1051 ELECTIONS	2,520	1.0146	2,706		2,706	46	2,752
2014 GRAND JURY	82	0.0330	88		88	2	90
2016 DIST ATTN	14,954	6.0205	16,055		16,055	275	16,330
2017 CHILD SUPP SVCS	1,493	0.6011	1,603		1,603	27	1,630
2021 SHERIFF	39,622	15.9520	42,540		42,540	729	43,269
2035 PROBATION	4,473	1.8008	4,802		4,802	82	4,884
2036 VICTIM WITN	181	0.0729	194		194	3	197
20364 CO VICTIM WITN SRV-XC 2016	14	0.0056	15		15		15
2060 AG COMM	15,133	6.0926	16,248		16,248	278	16,526
2061 WTR MGT	358	0.1441	384		384	7	391
2070 CLERK/RECOR	4,686	1.8866	5,031		5,031	86	5,117
2076 PLANN/BLDG	3,183	1.2815	3,417		3,417	59	3,476
3010 PUBLIC WORKS/ROADS	6,734	2.7111	7,230		7,230	124	7,354
4010 BEHAVIORIAL HEALTH ADMIN SERV	34,932	14.0638	37,505		37,505	642	38,147
002946 SAFE HEAVEN PROJ 002940	161	0.0648	173		173	3	176
4015 AIR/WTR POLL CON	391	0.1574	420		420	7	427
4019 ENVIRONMENTAL HEALTH	443	0.1784	476		476	8	484
5010 WELFARE ADMIN #108	74,757	30.0976	80,263	-71,078	9,185	1,376	10,561
5011 WELFARE #108	1,105	0.4449	1,186	-242	944	20	964
6021 LIBRARY	25,112	10.1102	26,962		26,962	462	27,424

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
6031 AG EXTENS	403	0.1622	433		433	7	440
04002 TRANSIT AGENCY	1,256	0.5057	1,349		1,349	23	1,372
SubTotal	248,383	100.0000	266,678	-71,320	195,358	4,283	199,641
Direct Billed				71,320	71,320		71,320
Total	248,383	100.0000	266,678		266,678	4,283	270,961

Allocation Basis: IT SPECIAL PROJ COST
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
1012 CAO	10,345	7,171	1	0	3,173
1021 AUDITOR	18,338	15,777	2	0	2,559
1022 TREASURER	6,892	6,401	1	0	490
1031 CNTY CNSL	9,177	4,303	2	0	4,872
1040 PERSONNEL	8,733	7,171	1	0	1,561
1073 MAINTENANCE	11,064	7,171	6	0	3,887
1074 CUSTODIAN	5,741	5,737	4	0	0
1101 RISK	1,510	1,434	1	0	75
1108 IT	7,172	7,171	1	0	0
1109 PURCHASING	2,984	2,922	1	0	61
002660 SRV AREA#1 CEN	1	0	1	0	0
03000 ARBCKLE-C/C FIRE	3	0	3	0	0
03010 BEAR VL-INDIAN VL	1	0	1	0	0
03030 MAX FIRE PROT	2	0	2	0	0
03040 PRINCETN FIRE	1	0	1	0	0
03060 SAC RIV FIRE DIST	3	0	3	0	0
03080 ARBCKLE CEM	1	0	1	0	0
03090 COLLEGE CTY CEM	1	0	1	0	0
03100 COL CEM DIST	2	0	2	0	0
03130 MAXWELL CEM	1	0	1	0	0
03150 STONYFRD-IND VL	1	0	1	0	0
03160 WILLIAMS CEM	1	0	1	0	0
03177 ARB P/REC-PRK/FAC	2	0	2	0	0
03180 MAXWELL REC &	1	0	1	0	0
03190 COLUSA BSN DRN	1	0	1	0	0
03200 COLUSA RESC CONV	1	0	1	0	0
03260 CO MOSQ ABATMNT	3	0	3	0	0
03410 COLUSA CO	1	0	1	0	0
03420 PRINCTN	1	0	1	0	0
03511 CRTINA CSD RED	1	0	1	0	0
03512 CRTINA CSD RVR	1	0	1	0	0
1011 BRD OF SUPV	8,242	7,304	1	0	937
1023 ASSESSOR	14,610	14,609	1	0	0
1051 ELECTIONS	7,722	4,968	2	0	2,752
20131 SUPERIOR COURT -	1	0	1	0	0
2014 GRAND JURY	90	0	0	0	90
2016 DIST ATTN	32,257	15,924	3	0	16,330
20161 DA WEL/INV	1,461	1,461	0	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
2017 CHILD SUPP SVCS	3,092	1,461	1	0	1,630
2019 PUBL DEFEND	1	0	1	0	0
2020 COMMUNICTNS	4,384	4,383	1	0	0
2021 SHERIFF	66,739	23,464	6	0	43,269
20211 SO BAILIFF	3,653	3,653	0	0	0
2024 SHF-BOATING 2021	1	0	1	0	0
2031 JAIL	8,747	8,744	3	0	0
2035 PROBATION	26,700	21,812	4	0	4,884
002528 LOCAL COMM	6,139	6,136	3	0	0
02531 COMM CORR TN	2,076	2,075	1	0	0
2036 VICTIM WITN	1,805	1,607	1	0	197
20363 YOUTH OFFEND GNT	1,900	1,900	0	0	0
20364 CO VICTIM WITN	15	0	0	0	15
2059 AG ADM SERV	6,925	6,924	1	0	0
2060 AG COMM	26,754	10,226	2	0	16,526
2061 WTR MGT	1,853	1,461	1	0	391
2070 CLERK/RECOR	10,086	4,968	1	0	5,117
2071 CORONER	1,462	1,461	1	0	0
2076 PLANN/BLDG	12,243	8,766	1	0	3,476
2077 ANIMAL CTRL	2,923	2,922	1	0	0
2081 OES	1,831	1,830	1	0	0
2083 PUBLIC ADMN	103	103	0	0	0
002327 JAIL INMATE	1	0	1	0	0
002657 CC SERV AREA #2	1	0	1	0	0
3010 PUBLIC	29,281	21,913	14	0	7,354
032001 CCRCD PYRL	2	0	2	0	0
4010 BEHAVIORIAL HEALTH	46,914	8,766	1	0	38,147
4011 SUBSTANCE ABUSE	5	0	5	0	0
4012 HEALTH	17,535	17,531	4	0	0
4013 MENTAL HEALTH	64,287	64,280	7	0	0
002936 MENTAL HLTH SERV	3	0	3	0	0
002940 MHSA PREV &	1	0	1	0	0
002947 MHSA-HOUSING	1	0	1	0	0
002946 SAFE HEAVEN PROJ	176	0	0	0	176
4015 AIR/WTR POLL CON	4,811	4,383	1	0	427
4019 ENVIRONMENTAL	7,790	7,304	2	0	484
4023 AMBULANCE	1	0	1	0	0
5010 WELFARE ADMIN #108	28,095	17,531	3	0	10,561
5011 WELFARE #108	75,481	74,506	11	0	964



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

Receiving Department	Total	GENERAL IT ADMIN	IT ACCOUNTING	IT PAYROLL SYSTEM	IT SPECIAL PROJECTS
5033 SR NUTRITON	2,923	2,922	1	0	0
5051 VET SERV	1,461	1,461	0	0	0
6021 LIBRARY	37,363	9,934	5	0	27,424
6031 AG EXTENS	4,824	4,383	1	0	440
1075 MIGRANT HOUSING	3,304	3,302	2	0	0
04006 EAST PARK	2,923	2,922	1	0	0
04000 SOLID WASTE	1	0	1	0	0
04001 AIRPORT ENTRPSE	1	0	1	0	0
04002 TRANSIT AGENCY	8,681	7,304	5	0	1,372
04060 LAFCO	1	0	1	0	0
OUTSIDE AGENCIES	38	0	38	0	0
Direct Billed	71,320	0	0	0	71,320
Total	743,026	471,862	203	0	270,961



COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1108 IT

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
SRV AREA#1 CEN RCH	1	NA	NA	1
ARBCKLE-C/C FIRE	3	NA	NA	3
BEAR VL-INDIAN VL FIRE	1	NA	NA	1
MAX FIRE PROT	2	NA	NA	2
PRINCETN FIRE PROT	1	NA	NA	1
SAC RIV FIRE DIST	3	NA	NA	3
ARBCKLE CEM	1	NA	NA	1
COLLEGE CTY CEM	1	NA	NA	1
COL CEM DIST	2	NA	NA	2
MAXWELL CEM	1	NA	NA	1
STONYFRD-IND VL CEM	1	NA	NA	1
WILLIAMS CEM	1	NA	NA	1
ARB PARK/REC DIST-PRK/FAC	2	NA	NA	2
MAXWELL REC & PARK DIST	1	NA	NA	1
COLUSA BSN DRN	1	NA	NA	1
COLUSA RESC CONV	1	NA	NA	1
CO MOSQ ABATMNT	3	NA	NA	3
COLUSA CO WTRWKS #1	1	NA	NA	1
PRINCTN WATRWRKS	1	NA	NA	1
CRTINA CSD RED RNCH ZN2	1	NA	NA	1
CRTINA CSD RVR GLN ZN3	1	NA	NA	1
BOARD OF SUPV	8,242	NA	NA	8,242
ASSESSOR	14,610	NA	NA	14,610
ELECTIONS	7,722	NA	NA	7,722
JUDICIAL DIST	1	NA	NA	1
GRAND JURY	90	NA	NA	90
DISTRICT ATTN	32,257	NA	NA	32,257
DA WELFARE INVESTIGATOR	1,461	NA	NA	1,461
CHILD SUPPORT SERVICES	3,092	NA	NA	3,092
PUBLIC DEFENDER	1	NA	NA	1
COMMUNICATIONS	4,384	NA	NA	4,384
SHERIFF	66,739	NA	NA	66,739

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1108 IT

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
SHERIFF BAILIFF	3,653	NA	NA	3,653
SHERIFF-BOATING	1	NA	NA	1
JAIL	8,747	NA	NA	8,747
PROBATION	26,700	NA	NA	26,700
LOCAL COMM CORRCTN 002528	6,139	NA	NA	6,139
COMM CORRTN PRFRM INCENT 002531	2,076	NA	NA	2,076
VICTIM WITN PROG	1,805	NA	NA	1,805
YOUTHFUL OFFENDER GRANT	1,900	NA	NA	1,900
CO VICTIM WITNESS SERV-XC	15	NA	NA	15
AG ADMIN SERV	6,925	NA	NA	6,925
AG COMMISSIONER	26,754	NA	NA	26,754
WATER MANAGEMENT	1,853	NA	NA	1,853
CLERK/RECORDER	10,086	NA	NA	10,086
CORONER	1,462	NA	NA	1,462
PLANNING/BLDG	12,243	NA	NA	12,243
ANIML CNTRL SERV	2,923	NA	NA	2,923
OES	1,831	NA	NA	1,831
PUBLIC ADMIN	103	NA	NA	103
JAIL INMATE WELFARE	1	NA	NA	1
CC SERV AREA #2	1	NA	NA	1
PUBLIC WORKS/ROADS	29,281	NA	NA	29,281
CCRCD-PAYROLL CLEARING	2	NA	NA	2
BEHAVORIAL HEALTH ADMIN SERV	46,914	NA	NA	46,914
SUBSTANCE ABUSE SERVICES	5	NA	NA	5
HEALTH	17,535	NA	NA	17,535
MENTAL HEALTH	64,287	NA	NA	64,287
MENTAL HLTH SERV FUND	3	NA	NA	3
MHSA PREV & EARLY INTERV	1	NA	NA	1
MHSA-HOUSING	1	NA	NA	1
SAFE HEAVEN PROJECT	176	NA	NA	176
AIR/WTR POLL CON	4,811	NA	NA	4,811
ENVIRONMENTAL HEALTH	7,790	NA	NA	7,790

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1108 IT

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
AMBULANCE SERV	1	NA	NA	1
WELFARE ADMIN #108	28,095	NA	NA	28,095
WELFARE #108	75,481	NA	NA	75,481
SR NUTRITION PROGRAM	2,923	NA	NA	2,923
VETERAN SERVICES	1,461	NA	NA	1,461
LIBRARY	37,363	NA	NA	37,363
AG EXTENSIONS	4,824	NA	NA	4,824
1075 MIGRANT HOUSING DEPT	3,304	NA	NA	3,304
EAST PARK RESERVOIR	2,923	NA	NA	2,923
SOLID WASTE	1	NA	NA	1
AIRPORT ENTRPSE	1	NA	NA	1
TRANSIT AGENCY	8,681	NA	NA	8,681
LAFCO	1	NA	NA	1
OUTSIDE AGENCIES	38	NA	NA	38
Department Total:	589,750	0	0	589,750
Grand Total:	589,750	0	0	589,750

COLUSA COUNTY
Schedule 12.1 Narrative Description of 2019-2020 Costs to be Allocated
For Department 1109 PURCHASING (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 six different functions and were allocated to County departments based on various methods.

SERVICES AND SUPPLIES

The Central Services Department maintained an inventory of office supplies, which were sold to the County departments. The cost of equipment purchased and office supplies were charged to County departments on a monthly basis. The costs related to this function were for the cost of time spent in charging the departments for the purchase of services and supplies. The allocation of costs related to this function was based on the number of journal entries written to charge the departments during the 2019-2020 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 2019-2020 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 2019-2020 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 2019-2020 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 2019-2020 Fiscal Year.

RETIREE HEALTH/OPEB

The Retiree Health/OPEB function consists of all costs for Retiree Health/OPEB benefits which are not allowable costs and are not reimbursable.

GENERAL GOVERNMENT

The General Government function consists of all costs recorded on employee time records which are not allowable costs and are not reimbursable.

COST ADJUSTMENTS

The Cost Adjustments were for expenditure offsets consisting of both revenue and expenditure reimbursements listed below for the 2019-2020 Fiscal Year:

<u>Amount</u>	<u>Revenue/Expense Acct</u>	<u>Description</u>	<u>Function</u>
\$242	#1109-468780	Reimbursement from Outside Agencies	Department Purchases
\$208	#1109-479321	PY Insurance Dividend	General Administration
<u>(\$876)</u>	#1109-479470	Office Depot Rebate	General Administration
<u>(\$426)</u>	Total Revenue Cost Adjustment		
\$7,614	#593901-14 Dept. Purchase	Offset Administration Costs	Administration
<u>\$508,165</u>	#593901-14 Dept. Purchase	Department Reimbursements	Department Purchases
<u>\$515,779</u>	Total Reimbursed Projects #1109-59390		
<u>\$515,353</u>	Cost Adjustments		

DIRECT BILLED

There were no costs direct billed during the 2019-2020 Fiscal Year.

ACTUAL EXPENDITURES IN COST PLAN

\$92,465	Total Budget 2019-2020 Actual Expenditures
<u>\$522,986</u>	Add back Transfers and Reimbursements
<u>\$615,451</u>	Total Expenditures

COLUSA COUNTY
Schedule .2 - Costs To Be Allocated
For Department 1109 PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	615,451			615,451
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING DEPREC	646		646	
EQUIPMENT DEPREC	1,400		1,400	
1012 CAO	2,662	277	2,939	
1021 AUDITOR	5,218	327	5,545	
1022 TREASURER	2,675	230	2,905	
1031 CNTY CNSL	24,942	1,172	26,114	
1040 PERSONNEL	2,645	237	2,882	
1073 MAINTENANCE	1,983	112	2,095	
1074 CUSTODIAN	8,420	461	8,881	
1101 RISK MANAGEMENT/INSURANCE	20	3	23	
1108 IT	2,930	54	2,984	
1109 PURCHASING		2,274	2,274	
Total Allocated Additions:	53,541	5,147	58,688	58,688
#468780 C/S REIMB	(242)			
#479321 PY INSURANCE DIVIDEND	(208)			
#479470 OFFICE DEPOT REBATE	876			
#479472 MISC REBATE	0			
#593901-14 DEPT PURCHASE	(515,779)			
Total Departmental Cost Adjustments:	(515,353)			(515,353)
Total To Be Allocated:	153,639	5,147		158,786

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1109 PURCHASING

	Total	General & Admin	SERVICE & SUPPLIES	COPIER	POSTAGE
Wages & Benefits					
SALARIES & BENEFITS	88,500	63,639	4,071	65	3,726
Other Expense & Cost					
53060 COMMUNICATIONS	469	469	0	0	0
53090 HOUSEHOLD	14	14	0	0	0
53100 INSURANCE	582	582	0	0	0
53120 MAINT-EQUIPMENT	3,062	0	0	3,062	0
53121 MAINT-SOFTWARE	383	383	0	0	0
53150 MEMBERSHIPS	52	52	0	0	0
53161 BANK FEES	0	0	0	0	0
53163 FINANCE/LATE CHARGES	105	0	0	0	0
53170 OFFICE EXPENSE	2,337	2,337	0	0	0
531701 SERVICES & SUPPLIES	466,302	0	0	0	0
53171 POSTAGE	17	17	0	0	0
531711 POSTAGE-OTHER DEPTS	42,000	0	0	0	0
53180 PROF/SPEC SERVICES	3	3	0	0	0
53190 PUBL/LEGAL NOTICES	0	0	0	0	0
53200 RENTS & LEASES	11,589	0	0	5,941	5,648
53230 SPECIAL DEPT EXP	36	36	0	0	0
53231 SOFTWARE	0	0	0	0	0
53250 TRANS/TRAVEL	0	0	0	0	0
53251 EDUCATION & TRAINING	0	0	0	0	0
53253 FUEL	0	0	0	0	0
532532 FUEL--OTHER DEPT	0	0	0	0	0
53260 UTILITIES	0	0	0	0	0
5250 DISPUTED CHARGES	0	0	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	615,451	67,532	4,071	9,068	9,374
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#468780 C/S REIMB	(242)	0	0	0	0
#479321 PY INSURANCE DIVIDEND	(208)	(208)	0	0	0
#479470 OFFICE DEPOT REBATE	876	876	0	0	0
#479472 MISC REBATE	0	0	0	0	0
#593901-14 DEPT PURCHASE	(515,779)	(7,614)	0	0	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1109 PURCHASING

	Total	General & Admin	SERVICE & SUPPLIES	COPIER	POSTAGE
Functional Cost	100,098	60,586	4,071	9,068	9,374
Allocation Step 1					
Inbound- All Others	53,541	53,541	0	0	0
Reallocate Admin Costs		(114,127)	11,755	26,192	27,071
1st Allocation	153,639	0	15,826	35,260	36,445
Allocation Step 2					
Inbound- All Others	5,147	5,147	0	0	0
Reallocate Admin Costs		(5,147)	530	1,181	1,221
2nd Allocation	5,147	0	530	1,181	1,221
Total For 1011090 1109 PURCHASING					
Total Allocated	158,786	0	16,356	36,441	37,666

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1109 PURCHASING

	DEPTS PURCHASES	SPECIAL PURCHASES	RETIREE HEALTH	GENERAL GOVT
Wages & Benefits				
SALARIES & BENEFITS	0	16,999	0	0
Other Expense & Cost				
53060 COMMUNICATIONS	0	0	0	0
53090 HOUSEHOLD	0	0	0	0
53100 INSURANCE	0	0	0	0
53120 MAINT-EQUIPMENT	0	0	0	0
53121 MAINT-SOFTWARE	0	0	0	0
53150 MEMBERSHIPS	0	0	0	0
53161 BANK FEES	0	0	0	0
53163 FINANCE/LATE CHARGES	105	0	0	0
53170 OFFICE EXPENSE	0	0	0	0
531701 SERVICES & SUPPLIES	466,302	0	0	0
53171 POSTAGE	0	0	0	0
531711 POSTAGE-OTHER DEPTS	42,000	0	0	0
53180 PROF/SPEC SERVICES	0	0	0	0
53190 PUBL/LEGAL NOTICES	0	0	0	0
53200 RENTS & LEASES	0	0	0	0
53230 SPECIAL DEPT EXP	0	0	0	0
53231 SOFTWARE	0	0	0	0
53250 TRANS/TRAVEL	0	0	0	0
53251 EDUCATION & TRAINING	0	0	0	0
53253 FUEL	0	0	0	0
532532 FUEL--OTHER DEPT	0	0	0	0
53260 UTILITIES	0	0	0	0
5250 DISPUTED CHARGES	0	0	0	0
*FIXED ASSETS	0	0	0	0
Departmental Totals				
Total Expenditures	508,407	16,999	0	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
#468780 C/S REIMB	(242)	0	0	0
#479321 PY INSURANCE DIVIDEND	0	0	0	0
#479470 OFFICE DEPOT REBATE	0	0	0	0
#479472 MISC REBATE	0	0	0	0
#593901-14 DEPT PURCHASE	(508,165)	0	0	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1109 PURCHASING

	DEPTS PURCHASES	SPECIAL PURCHASES	RETIREE HEALTH	GENERAL GOVT
Functional Cost	0	16,999	0	0
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	0	49,109	0	0
1st Allocation	0	66,108	0	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	0	2,215	0	0
2nd Allocation	0	2,215	0	0
Total For 1011090 1109 PURCHASING				
Total Allocated	0	68,323	0	0

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1109 PURCHASING

Activity - SERVICE & SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1012 CAO	48	2.7149	430		430		430
1021 AUDITOR	39	2.2059	349		349		349
1022 TREASURER	31	1.7534	277		277		277
1031 CNTY CNSL	20	1.1312	179		179		179
1040 PERSONNEL	30	1.6968	269		269		269
1073 MAINTENANCE	68	3.8462	609		609		609
1074 CUSTODIAN	42	2.3756	376		376		376
1101 RISK MANAGEMENT/INSURANCE	13	0.7353	116		116		116
1108 IT	65	3.6765	582		582		582
1109 PURCHASING	103	5.8258	922		922		922
002660 SRV AREA#1 CEN RCH	2	0.1131	18		18	1	19
03100 COL CEM DIST	40	2.2624	358		358	16	374
03160 WILLIAMS CEM	4	0.2262	36		36	2	38
03420 PRINCTN WATRWRKS	4	0.2262	36		36	2	38
1011 BRD OF SUPV	27	1.5271	242		242	11	253
1023 ASSESSOR	38	2.1493	340		340	15	355
1051 ELECTIONS	41	2.3190	367		367	17	384
2014 GRAND JURY	19	1.0747	170		170	8	178
2016 DIST ATTN	25	1.4140	224		224	10	234
20161 DA WEL/INV	1	0.0566	9		9		9
2017 CHILD SUPP SVCS	30	1.6968	269		269	12	281
2020 COMMUNICTNS	4	0.2262	36		36	2	38
2021 SHERIFF	43	2.4321	385		385	17	402
2024 SHF-BOATING 2021	7	0.3959	63		63	3	66
2022 DRUG PREVENTTION	2	0.1131	18		18	1	19
2031 JAIL	32	1.8100	286		286	13	299
2035 PROBATION	48	2.7149	430		430	19	449
002528 LOCAL COMM CORRCTN	19	1.0747	170		170	8	178
2036 VICTIM WITN	15	0.8484	134		134	6	140

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1109 PURCHASING

Activity - SERVICE & SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
20363 YOUTH OFFEND GNT	4	0.2262	36		36	2	38
2059 AG ADM SERV	2	0.1131	18		18	1	19
2060 AG COMM	21	1.1878	188		188	9	197
2061 WTR MGT	20	1.1312	179		179	8	187
2070 CLERK/RECOR	38	2.1493	340		340	15	355
2071 CORONER	7	0.3959	63		63	3	66
2076 PLANN/BLDG	40	2.2624	358		358	16	374
2077 ANIMAL CTRL	12	0.6787	107		107	5	112
2081 OES	2	0.1131	18		18	1	19
20811 HOME SECUR 2081	4	0.2262	36		36	2	38
002327 JAIL INMATE WELFARE 2031	12	0.6787	107		107	5	112
02331 CIVIL FEE CAP PROJ 2021	3	0.1697	27		27	1	28
02340 SHERIFF-SLESF 2021	29	1.6403	260		260	12	272
002657 CC SERV AREA #2	2	0.1131	18		18	1	19
3010 PUBLIC WORKS/ROADS	26	1.4706	233		233	11	244
4010 BEHAVORIAL HEALTH ADMIN SERV	4	0.2262	36		36	2	38
4011 SUBSTANCE ABUSE SERVICES	18	1.0181	161		161	7	168
4012 HEALTH	78	4.4118	698		698	32	730
4013 MENTAL HEALTH	70	3.9593	627		627	28	655
002943 MHSA CAP FAC 002936	2	0.1131	18		18	1	19
002947 MHSA-HOUSING	2	0.1131	18		18	1	19
4015 AIR/WTR POLL CON	21	1.1878	188		188	9	197
4019 ENVIRONMENTAL HEALTH	46	2.6018	412		412	19	431
5010 WELFARE ADMIN #108	26	1.4706	233		233	11	244
5011 WELFARE #108	125	7.0701	1,119		1,119	51	1,170
5033 SR NUTRITON	4	0.2262	36		36	2	38
5051 VET SERV	12	0.6787	107		107	5	112
6021 LIBRARY	23	1.3009	206		206	9	215
6022 ADULT LITERACY	14	0.7919	125		125	6	131
6031 AG EXTENS	3	0.1697	27		27	1	28



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1109 PURCHASING

Activity - SERVICE & SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2078 FISH AND GAME	38	2.1493	340		340	15	355
1075 MIGRANT HOUSING	8	0.4525	72		72	3	75
04006 EAST PARK RESERVOIR	2	0.1131	18		18	1	19
04001 AIRPORT ENTRPSE	44	2.4887	394		394	18	412
04002 TRANSIT AGENCY	14	0.7919	125		125	6	131
OUTSIDE AGENCIES	132	7.4666	1,178		1,178	48	1,226
SubTotal	1,768	100.0000	15,826		15,826	530	16,356
Total	1,768	100.0000	15,826		15,826	530	16,356

Allocation Basis: CS SERV & SUPPLY ADMIN COST
Allocation Source: # OF JES PROCESSED BY CENTRAL SERV DEPT

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1109 PURCHASING

Activity - COPIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1012 CAO	698	10.2052	3,598		3,598		3,598
1021 AUDITOR	526	7.6953	2,713		2,713		2,713
1022 TREASURER	261	3.8159	1,345		1,345		1,345
1040 PERSONNEL	880	12.8648	4,536		4,536		4,536
1073 MAINTENANCE	2	0.0380	13		13		13
1074 CUSTODIAN	15	0.2243	79		79		79
1101 RISK MANAGEMENT/INSURANCE	2	0.0358	13		13		13
1108 IT	24	0.3601	127		127		127
1109 PURCHASING	259	3.7933	1,338		1,338		1,338
1011 BRD OF SUPV	0	0.0073	3		3		3
1023 ASSESSOR	0	0.0007					
1051 ELECTIONS	1,157	16.9035	5,960		5,960	327	6,287
2016 DIST ATTN	1	0.0146	5		5		5
2017 CHILD SUPP SVCS	0	0.0131	5		5		5
2021 SHERIFF	10	0.1534	54		54	3	57
2031 JAIL	2	0.0299	11		11	1	12
2035 PROBATION	2	0.0365	13		13	1	14
2060 AG COMM	1	0.0197	7		7		7
2070 CLERK/RECOR	40	0.5858	207		207	11	218
2076 PLANN/BLDG	149	2.1811	769		769	42	811
20811 HOME SECUR 2081	8	0.1234	44		44	2	46
02340 SHERIFF-SLESF 2021	8	0.1176	41		41	2	43
3010 PUBLIC WORKS/ROADS	52	0.7633	269		269	15	284
4012 HEALTH	0	0.0131	5		5		5
4013 MENTAL HEALTH	21	0.3163	112		112	6	118
4015 AIR/WTR POLL CON	16	0.2454	87		87	5	92
4019 ENVIRONMENTAL HEALTH	1	0.0146	5		5		5
5011 WELFARE #108	166	2.4390	860		860	47	907
6021 LIBRARY	0	0.0029	1		1		1

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1109 PURCHASING

Activity - COPIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2078 FISH AND GAME	32	0.4711	166		166	9	175
1075 MIGRANT HOUSING	0	0.0051	2		2		2
04001 AIRPORT ENTRPSE	2,495	36.4610	12,855		12,855	709	13,564
OUTSIDE AGENCIES	3	0.0489	17		17	1	18
SubTotal	6,845	100.0000	35,260		35,260	1,181	36,441
Total	6,845	100.0000	35,260		35,260	1,181	36,441

Allocation Basis: COPIER COST
Allocation Source: CENTRAL SERVICES BILLING RECORDS FOR USE OF COPIER

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1109 PURCHASING

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1012 CAO	969	2.3163	844		844		844
1021 AUDITOR	5,031	12.0172	4,380		4,380		4,380
1022 TREASURER	6,455	15.4187	5,619		5,619		5,619
1031 CNTY CNSL	361	0.8625	314		314		314
1040 PERSONNEL	203	0.4855	177		177		177
1073 MAINTENANCE	1	0.0042	2		2		2
1101 RISK MANAGEMENT/INSURANCE	1	0.0039	1		1		1
1108 IT	1	0.0047	2		2		2
1109 PURCHASING	16	0.0395	14		14		14
002660 SRV AREA#1 CEN RCH	52	0.1249	46		46	2	48
03100 COL CEM DIST	73	0.1759	64		64	3	67
1023 ASSESSOR	4,478	10.6967	3,898		3,898	190	4,088
1051 ELECTIONS	2,288	5.4646	1,992		1,992	97	2,089
2014 GRAND JURY	1	0.0043	2		2		2
2016 DIST ATTN	456	1.0892	397		397	19	416
2017 CHILD SUPP SVCS	1,063	2.5410	926		926	45	971
2021 SHERIFF	2	0.0062	2		2		2
2031 JAIL	2	0.0050	2		2		2
2035 PROBATION	997	2.3819	868		868	42	910
2036 VICTIM WITN	60	0.1444	53		53	3	56
2060 AG COMM	1,019	2.4342	887		887	43	930
2061 WTR MGT	6	0.0148	5		5		5
2070 CLERK/RECOR	2,149	5.1339	1,871		1,871	91	1,962
2076 PLANN/BLDG	887	2.1206	773		773	38	811
002657 CC SERV AREA #2	18	0.0443	16		16	1	17
3010 PUBLIC WORKS/ROADS	16	0.0398	14		14	1	15
4012 HEALTH	1,000	2.3886	871		871	42	913
4013 MENTAL HEALTH	2,836	6.7735	2,469		2,469	120	2,589
4015 AIR/WTR POLL CON	425	1.0165	370		370	18	388



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1109 PURCHASING

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
4019 ENVIRONMENTAL HEALTH	429	1.0253	374		374	18	392
5010 WELFARE ADMIN #108	25	0.0614	22		22	1	23
5011 WELFARE #108	9,783	23.3659	8,517		8,517	414	8,931
5051 VET SERV	112	0.2683	98		98	5	103
5061 SR CITIZENS	21	0.0504	18		18	1	19
6021 LIBRARY	327	0.7833	285		285	14	299
6022 ADULT LITERACY	93	0.2229	81		81	4	85
2078 FISH AND GAME	107	0.2555	93		93	5	98
1075 MIGRANT HOUSING	1	0.0024	1		1		1
04001 AIRPORT ENTRPSE	75	0.1804	66		66	3	69
OUTSIDE AGENCIES	13	0.0314	11		11	1	12
SubTotal	41,870	100.0000	36,445		36,445	1,221	37,666
Total	41,870	100.0000	36,445		36,445	1,221	37,666

Allocation Basis: POSTAGE COST
Allocation Source: CENTRAL SERVICES BILLING RECORDS FOR POSTAGE USAGE

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1109 PURCHASING

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: CS DEPT TOTAL CHRGS
Allocation Source: CENTRAL SERVICES MONTHLY BILLING RECORDS

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1109 PURCHASING

Activity - SPECIAL PURCHASES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1012 CAO	679.00	3.9944	2,641		2,641		2,641
1021 AUDITOR	355.00	2.0884	1,381		1,381		1,381
1022 TREASURER	226.00	1.3295	879		879		879
1031 CNTY CNSL	11.00	0.0647	43		43		43
1040 PERSONNEL	334.00	1.9648	1,299		1,299		1,299
1073 MAINTENANCE	915.00	5.3827	3,558		3,558		3,558
1074 CUSTODIAN	205.00	1.2060	797		797		797
1101 RISK MANAGEMENT/INSURANCE	54.00	0.3177	210		210		210
1108 IT	409.00	2.4060	1,591		1,591		1,591
002660 SRV AREA#1 CEN RCH	194.00	1.1412	754		754	31	785
03010 BEAR VL-INDIAN VL FIRE	1,422.00	8.3652	5,530		5,530	228	5,758
03100 COL CEM DIST	151.00	0.8883	587		587	24	611
03160 WILLIAMS CEM	54.00	0.3177	210		210	9	219
03420 PRINCTN WATRWRKS	22.00	0.1294	86		86	4	90
1011 BRD OF SUPV	291.00	1.7119	1,132		1,132	47	1,179
1023 ASSESSOR	258.00	1.5177	1,003		1,003	41	1,044
1051 ELECTIONS	420.00	2.4707	1,633		1,633	67	1,700
1103 EE_BENEFITS	32.00	0.1882	124		124	5	129
1106 SURVERYOR	75.00	0.4412	292		292	12	304
2014 GRAND JURY	172.00	1.0118	669		669	28	697
2016 DIST ATTN	118.00	0.6942	459		459	19	478
2017 CHILD SUPP SVCS	517.00	3.0414	2,011		2,011	83	2,094
2020 COMMUNICTNS	65.00	0.3824	253		253	10	263
2021 SHERIFF	819.00	4.8179	3,185		3,185	131	3,316
2024 SHF-BOATING 2021	86.00	0.5059	334		334	14	348
2022 DRUG PREVENTTION	65.00	0.3824	253		253	10	263
2031 JAIL	1,034.00	6.0827	4,021		4,021	166	4,187
2035 PROBATION	399.00	2.3472	1,552		1,552	64	1,616
002528 LOCAL COMM CORRCTN	280.00	1.6472	1,089		1,089	45	1,134

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1109 PURCHASING

Activity - SPECIAL PURCHASES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2036 VICTIM WITN	43.00	0.2530	167		167	7	174
20363 YOUTH OFFEND GNT	43.00	0.2530	167		167	7	174
2059 AG ADM SERV	11.00	0.0647	43		43	2	45
2060 AG COMM	65.00	0.3824	253		253	10	263
2061 WTR MGT	22.00	0.1294	86		86	4	90
2070 CLERK/RECOR	65.00	0.3824	253		253	10	263
2071 CORONER	108.00	0.6353	420		420	17	437
2076 PLANN/BLDG	312.00	1.8354	1,213		1,213	50	1,263
2077 ANIMAL CTRL	108.00	0.6353	420		420	17	437
2081 OES	11.00	0.0647	43		43	2	45
20811 HOME SECUR 2081	334.00	1.9648	1,299		1,299	54	1,353
002327 JAIL INMATE WELFARE 2031	54.00	0.3177	210		210	9	219
02340 SHERIFF-SLESF 2021	205.00	1.2060	797		797	33	830
002657 CC SERV AREA #2	65.00	0.3824	253		253	10	263
4010 BEHAVORIAL HEALTH ADMIN SERV	43.00	0.2530	167		167	7	174
4011 SUBSTANCE ABUSE SERVICES	54.00	0.3177	210		210	9	219
4012 HEALTH	700.00	4.1179	2,722		2,722	112	2,834
4013 MENTAL HEALTH	700.00	4.1179	2,722		2,722	112	2,834
002940 MHSA PREV & EARLY INTERV	32.00	0.1882	124		124	5	129
002947 MHSA-HOUSING	86.00	0.5059	334		334	14	348
4015 AIR/WTR POLL CON	302.00	1.7766	1,174		1,174	48	1,222
4019 ENVIRONMENTAL HEALTH	226.00	1.3295	879		879	36	915
5010 WELFARE ADMIN #108	248.00	1.4589	964		964	40	1,004
5011 WELFARE #108	2,197.00	12.9240	8,545		8,545	352	8,897
5033 SR NUTRITON	22.00	0.1294	86		86	4	90
5051 VET SERV	32.00	0.1882	124		124	5	129
6021 LIBRARY	215.00	1.2648	836		836	34	870
1075 MIGRANT HOUSING	11.00	0.0647	43		43	2	45
04006 EAST PARK RESERVOIR	118.00	0.6942	459		459	19	478
04000 SOLID WASTE	11.00	0.0647	43		43	2	45

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1109 PURCHASING

Activity - SPECIAL PURCHASES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
04001 AIRPORT ENTRPSE	528.00	3.1061	2,053		2,053	85	2,138
04002 TRANSIT AGENCY	97.00	0.5706	377		377	16	393
OUTSIDE AGENCIES	269.00	1.5824	1,046		1,046	43	1,089
SubTotal	16,999.00	100.0000	66,108		66,108	2,215	68,323
Total	16,999.00	100.0000	66,108		66,108	2,215	68,323

Allocation Basis: CS SPECIAL PURCH ADMIN COST
Allocation Source: CENTRAL SERVICES EMPLOYEE TIME RECORDS

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1109 PURCHASING

Receiving Department	Total	SERVICE & SUPPLIES	COPIER	POSTAGE	DEPTS PURCHASES	SPECIAL PURCHASES
1012 CAO	7,513	430	3,598	844	0	2,641
1021 AUDITOR	8,823	349	2,713	4,380	0	1,381
1022 TREASURER	8,120	277	1,345	5,619	0	879
1031 CNTY CNSL	536	179	0	314	0	43
1040 PERSONNEL	6,281	269	4,536	177	0	1,299
1073 MAINTENANCE	4,182	609	13	2	0	3,558
1074 CUSTODIAN	1,252	376	79	0	0	797
1101 RISK	340	116	13	1	0	210
1108 IT	2,302	582	127	2	0	1,591
1109 PURCHASING	2,274	922	1,338	14	0	0
002660 SRV AREA#1 CEN	852	19	0	48	0	785
03010 BEAR VL-INDIAN VL	5,758	0	0	0	0	5,758
03100 COL CEM DIST	1,052	374	0	67	0	611
03160 WILLIAMS CEM	257	38	0	0	0	219
03420 PRINCTN	128	38	0	0	0	90
1011 BRD OF SUPV	1,435	253	3	0	0	1,179
1023 ASSESSOR	5,487	355	0	4,088	0	1,044
1051 ELECTIONS	10,460	384	6,287	2,089	0	1,700
1103 EE_BENEFITS	129	0	0	0	0	129
1106 SURVERYOR	304	0	0	0	0	304
2014 GRAND JURY	877	178	0	2	0	697
2016 DIST ATTN	1,133	234	5	416	0	478
20161 DA WEL/INV	9	9	0	0	0	0
2017 CHILD SUPP SVCS	3,351	281	5	971	0	2,094
2020 COMMUNICTNS	301	38	0	0	0	263
2021 SHERIFF	3,777	402	57	2	0	3,316
2024 SHF-BOATING 2021	414	66	0	0	0	348
2022 DRUG PREVENTTION	282	19	0	0	0	263
2031 JAIL	4,500	299	12	2	0	4,187
2035 PROBATION	2,989	449	14	910	0	1,616
002528 LOCAL COMM	1,312	178	0	0	0	1,134
2036 VICTIM WITN	370	140	0	56	0	174
20363 YOUTH OFFEND GNT	212	38	0	0	0	174
2059 AG ADM SERV	64	19	0	0	0	45
2060 AG COMM	1,397	197	7	930	0	263
2061 WTR MGT	282	187	0	5	0	90
2070 CLERK/RECOR	2,798	355	218	1,962	0	263
2071 CORONER	503	66	0	0	0	437



COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1109 PURCHASING

Receiving Department	Total	SERVICE & SUPPLIES	COPIER	POSTAGE	DEPTS PURCHASES	SPECIAL PURCHASES
2076 PLANN/BLDG	3,259	374	811	811	0	1,263
2077 ANIMAL CTRL	549	112	0	0	0	437
2081 OES	64	19	0	0	0	45
20811 HOME SECUR 2081	1,437	38	46	0	0	1,353
002327 JAIL INMATE	331	112	0	0	0	219
02331 CIVIL FEE CAP PROJ	28	28	0	0	0	0
02340 SHERIFF-SLESF 2021	1,145	272	43	0	0	830
002657 CC SERV AREA #2	299	19	0	17	0	263
3010 PUBLIC	543	244	284	15	0	0
4010 BEHAVORIAL HEALTH	212	38	0	0	0	174
4011 SUBSTANCE ABUSE	387	168	0	0	0	219
4012 HEALTH	4,482	730	5	913	0	2,834
4013 MENTAL HEALTH	6,196	655	118	2,589	0	2,834
002940 MHSA PREV &	129	0	0	0	0	129
002943 MHSA CAP FAC	19	19	0	0	0	0
002947 MHSA-HOUSING	367	19	0	0	0	348
4015 AIR/WTR POLL CON	1,899	197	92	388	0	1,222
4019 ENVIRONMENTAL	1,743	431	5	392	0	915
5010 WELFARE ADMIN #108	1,271	244	0	23	0	1,004
5011 WELFARE #108	19,905	1,170	907	8,931	0	8,897
5033 SR NUTRITON	128	38	0	0	0	90
5051 VET SERV	344	112	0	103	0	129
5061 SR CITIZENS	19	0	0	19	0	0
6021 LIBRARY	1,385	215	1	299	0	870
6022 ADULT LITERACY	216	131	0	85	0	0
6031 AG EXTENS	28	28	0	0	0	0
2078 FISH AND GAME	628	355	175	98	0	0
1075 MIGRANT HOUSING	123	75	2	1	0	45
04006 EAST PARK	497	19	0	0	0	478
04000 SOLID WASTE	45	0	0	0	0	45
04001 AIRPORT ENTRPSE	16,183	412	13,564	69	0	2,138
04002 TRANSIT AGENCY	524	131	0	0	0	393
OUTSIDE AGENCIES	2,345	1,226	18	12	0	1,089



COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 1109 PURCHASING

Receiving Department	Total	SERVICE & SUPPLIES	COPIER	POSTAGE	DEPTS PURCHASES	SPECIAL PURCHASES
Direct Billed	0	0	0	0	0	0
Total	158,786	16,356	36,441	37,666	0	68,323



COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1109 PURCHASING

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
SRV AREA#1 CEN RCH	852	NA	NA	852
BEAR VL-INDIAN VL FIRE	5,758	NA	NA	5,758
COL CEM DIST	1,052	NA	NA	1,052
WILLIAMS CEM	257	NA	NA	257
PRINCTN WATRWRKS	128	NA	NA	128
BOARD OF SUPV	1,435	NA	NA	1,435
ASSESSOR	5,487	NA	NA	5,487
ELECTIONS	10,460	NA	NA	10,460
EMPLOYEE BENEFITS	129	NA	NA	129
SURVEYOR	304	NA	NA	304
GRAND JURY	877	NA	NA	877
DISTRICT ATTN	1,133	NA	NA	1,133
DA WELFARE INVESTIGATOR	9	NA	NA	9
CHILD SUPPORT SERVICES	3,351	NA	NA	3,351
COMMUNICATIONS	301	NA	NA	301
SHERIFF	3,777	NA	NA	3,777
SHERIFF-BOATING	414	NA	NA	414
DRUG PREVENTION	282	NA	NA	282
JAIL	4,500	NA	NA	4,500
PROBATION	2,989	NA	NA	2,989
LOCAL COMM CORRCTN 002528	1,312	NA	NA	1,312
VICTIM WITN PROG	370	NA	NA	370
YOUTHFUL OFFENDER GRANT	212	NA	NA	212
AG ADMIN SERV	64	NA	NA	64
AG COMMISSIONER	1,397	NA	NA	1,397
WATER MANAGEMENT	282	NA	NA	282
CLERK/RECORDER	2,798	NA	NA	2,798
CORONER	503	NA	NA	503
PLANNING/BLDG	3,259	NA	NA	3,259
ANIML CNTRL SERV	549	NA	NA	549
OES	64	NA	NA	64
HOMELAND SECURITY	1,437	NA	NA	1,437

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 1109 PURCHASING

Receiving Department	Actual Costs For Fiscal 2022	Fixed Costs	Roll Forward	Proposed Costs Future Period
JAIL INMATE WELFARE	331	NA	NA	331
CIVIL FEE CAPITAL PROJ	28	NA	NA	28
SHERIFF-SLESF	1,145	NA	NA	1,145
CC SERV AREA #2	299	NA	NA	299
PUBLIC WORKS/ROADS	543	NA	NA	543
BEHAVORIAL HEALTH ADMIN SERV	212	NA	NA	212
SUBSTANCE ABUSE SERVICES	387	NA	NA	387
HEALTH	4,482	NA	NA	4,482
MENTAL HEALTH	6,196	NA	NA	6,196
MHSA PREV & EARLY INTERV	129	NA	NA	129
MHSA CAPITAL FACILITIES	19	NA	NA	19
MHSA-HOUSING	367	NA	NA	367
AIR/WTR POLL CON	1,899	NA	NA	1,899
ENVIRONMENTAL HEALTH	1,743	NA	NA	1,743
WELFARE ADMIN #108	1,271	NA	NA	1,271
WELFARE #108	19,905	NA	NA	19,905
SR NUTRITION PROGRAM	128	NA	NA	128
VETERAN SERVICES	344	NA	NA	344
SENIOR CITIZENS	19	NA	NA	19
LIBRARY	1,385	NA	NA	1,385
ADULT LITERACY	216	NA	NA	216
AG EXTENSIONS	28	NA	NA	28
FISH AND GAME	628	NA	NA	628
1075 MIGRANT HOUSING DEPT	123	NA	NA	123
EAST PARK RESERVOIR	497	NA	NA	497
SOLID WASTE	45	NA	NA	45
AIRPORT ENTRPSE	16,183	NA	NA	16,183
TRANSIT AGENCY	524	NA	NA	524
OUTSIDE AGENCIES	2,345	NA	NA	2,345
Department Total:	117,163	0	0	117,163
Grand Total:	117,163	0	0	117,163