

COUNTY OF COLUSA

2022-2023 INDIRECT COST ALLOCATION
PLAN PER 2 CFR PART 200 (OMB A87)

BASED ON 2020-2021 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	5	5	5	0	0	0
1021 AUDITOR	0	428	214	444	49	82	543
1022 TREASURER	0	277	138	287	32	53	351
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	9	9	9	0	0	0
1108 IT	0	1	0	1	0	0	1
1109 PURCHASING	0	0	0	0	0	0	0
Total Allocated	0	720	366	746	81	135	895
Roll Forward	0	237	2	67	(333)	(61)	(871)
Cost With Roll Forward	0	957	368	813	(252)	74	24
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	957	368	813	(252)	74	24



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	413	0	0	2,601	0	0	0
1021 AUDITOR	2,427	16	10,884	3,285	7,518	33	2,720
1022 TREASURER	1,468	11	4,541	1,521	2,542	21	1,468
1031 CNTY CNSL	635	0	(860)	1,963	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	51	0	0	0	0	0	0
1108 IT	4	0	14	5	8	0	4
1109 PURCHASING	0	0	0	3,694	0	0	0
Total Allocated	4,998	27	14,579	13,069	10,068	54	4,192
Roll Forward	803	(3)	5,656	9,477	5,878	(35)	630
Cost With Roll Forward	5,801	24	20,235	22,546	15,946	19	4,822
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,801	24	20,235	22,546	15,946	19	4,822



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	0	0	0	475	0	0
1021 AUDITOR	374	9,581	2,223	1,506	7,050	16	375
1022 TREASURER	106	4,807	1,202	787	3,117	11	32
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	15	4	2	9	0	0
1109 PURCHASING	0	0	0	0	3,458	0	0
Total Allocated	480	14,403	3,429	2,295	14,109	27	407
Roll Forward	304	5,592	342	512	6,695	(3)	2
Cost With Roll Forward	784	19,995	3,771	2,807	20,804	24	409
Adjustments	0	0	0	0	0	0	0
Proposed Costs	784	19,995	3,771	2,807	20,804	24	409

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	0	0	0	0	116	0
1021 AUDITOR	1,013	4,897	16	787	1,640	4,515	16
1022 TREASURER	479	2,755	11	330	819	2,000	11
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	1	8	0	1	2	6	0
1109 PURCHASING	0	0	0	0	0	106	0
Total Allocated	1,493	7,660	27	1,118	2,461	6,743	27
Roll Forward	313	3,780	(3)	656	494	3,253	(3)
Cost With Roll Forward	1,806	11,440	24	1,774	2,955	9,996	24
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,806	11,440	24	1,774	2,955	9,996	24

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	0	0	0	0	0	0
1021 AUDITOR	1,004	3,669	855	2,820	0	2,566	2,606
1022 TREASURER	191	2,372	553	968	0	1,660	1,606
1031 CNTY CNSL	0	0	0	0	0	0	232
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	1	7	2	3	0	5	5
1109 PURCHASING	0	0	0	0	0	0	0
Total Allocated	1,196	6,048	1,410	3,791	0	4,231	4,449
Roll Forward	329	2,163	294	(420)	0	1,441	1,589
Cost With Roll Forward	1,525	8,211	1,704	3,371	0	5,672	6,038
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,525	8,211	1,704	3,371	0	5,672	6,038



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	0	0	0	0	0	0
1021 AUDITOR	0	9,716	0	0	49	854	3,787
1022 TREASURER	0	3,542	0	0	32	351	1,319
1031 CNTY CNSL	0	0	0	0	0	0	75
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	11	0	0	0	1	4
1109 PURCHASING	0	0	0	0	0	0	0
Total Allocated	0	13,269	0	0	81	1,206	5,185
Roll Forward	0	6,168	0	0	(65)	144	2,927
Cost With Roll Forward	0	19,437	0	0	16	1,350	8,112
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	19,437	0	0	16	1,350	8,112

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	340
1012 CAO	58	0	0	0	0	0	3,055
1021 AUDITOR	2,849	275	1,909	1,892	1,218	0	10,592
1022 TREASURER	1,117	32	1,234	1,223	787	0	1,702
1031 CNTY CNSL	0	0	(256)	(70)	(62)	0	1,350
1040 PERSONNEL	0	0	0	0	0	0	5,080
1073 MAINTENANCE	0	0	0	0	0	0	5,461
1074 CUSTODIAN	0	0	0	0	0	0	17,143
1101 RISK	0	0	0	0	0	0	85
1108 IT	3	0	4	4	2	0	7,597
1109 PURCHASING	0	0	0	0	0	0	266
Total Allocated	4,027	307	2,891	3,049	1,945	0	57,989
Roll Forward	1,581	248	905	873	814	(354)	(6,483)
Cost With Roll Forward	5,608	555	3,796	3,922	2,759	(354)	51,506
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,608	555	3,796	3,922	2,759	(354)	51,506

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	3,037	0	5,239	0	0	0	0	0
1012 CAO	6,992	(2)	6,401	1	68	0	227	
1021 AUDITOR	12,765	643	7,573	1	471	345	782	
1022 TREASURER	1,447	0	2,436	0	298	223	436	
1031 CNTY CNSL	22,127	498	12,535	0	0	0	0	
1040 PERSONNEL	20,325	0	3,653	0	0	0	0	
1073 MAINTENANCE	10,935	0	1,722	0	0	0	0	
1074 CUSTODIAN	20,451	0	8,426	0	0	0	0	
1101 RISK	234	0	31	0	0	0	0	
1108 IT	14,426	0	5,000	0	1	1	1	
1109 PURCHASING	2,968	0	8,890	0	0	0	0	
Total Allocated	129,035	1,139	63,134	2	838	569	1,446	
Roll Forward	25,115	(591)	(46,857)	(400)	163	331	109	
Cost With Roll Forward	154,150	548	16,277	(398)	1,001	900	1,555	
Adjustments	0	0	0	0	0	0	0	
Proposed Costs	154,150	548	16,277	(398)	1,001	900	1,555	



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	9,472
EQUIPMENT DEPREC	0	0	0	0	0	212	17,219
1012 CAO	0	0	2,466	1,757	49	415	11,923
1021 AUDITOR	0	0	2,938	0	0	236	18,467
1022 TREASURER	0	0	1,000	0	0	138	3,999
1031 CNTY CNSL	0	0	0	0	0	8,728	5,841
1040 PERSONNEL	0	0	0	0	0	0	24,958
1073 MAINTENANCE	0	0	7,028	19,853	255	0	208,524
1074 CUSTODIAN	0	0	10,160	16,775	3,582	0	15,328
1101 RISK	0	0	170	0	0	0	483
1108 IT	0	0	3	0	0	113	43,265
1109 PURCHASING	0	0	0	0	0	94	630
Total Allocated	0	0	80,260	64,144	3,886	12,364	360,109
Roll Forward	(488)	0	(14,092)	2,085	(8,563)	3,969	272,784
Cost With Roll Forward	(488)	0	66,168	66,229	(4,677)	16,333	632,893
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(488)	0	66,168	66,229	(4,677)	16,333	632,893

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	33,654	161,259	0
1012 CAO	96	3,181	0	602	2,267	25,037	913
1021 AUDITOR	0	10,272	0	1,702	9,945	51,448	3,183
1022 TREASURER	0	1,245	0	649	851	6,924	266
1031 CNTY CNSL	0	17,845	720	1,217	0	43,063	0
1040 PERSONNEL	0	12,321	0	0	12,745	70,341	3,149
1073 MAINTENANCE	0	0	0	0	0	19,445	0
1074 CUSTODIAN	0	0	0	0	0	594	0
1101 RISK	4	82	0	39	47	5,386	8
1108 IT	0	2,273	0	2	4,330	46,891	3,607
1109 PURCHASING	0	794	0	0	46	970	0
Total Allocated	100	48,013	720	4,211	66,790	476,324	11,126
Roll Forward	(3,451)	12,982	634	(1,071)	3,197	(82,201)	1,468
Cost With Roll Forward	(3,351)	60,995	1,354	3,140	69,987	394,123	12,594
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(3,351)	60,995	1,354	3,140	69,987	394,123	12,594



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	4,064	2,081	0	8,208	0
1012 CAO	470	25	466	12,900	3,085	7,758	1,952
1021 AUDITOR	1,449	30	1,635	31,092	3,901	24,929	9,555
1022 TREASURER	745	0	574	4,148	128	4,446	3,308
1031 CNTY CNSL	0	0	0	54,722	0	3,576	0
1040 PERSONNEL	0	0	0	27,772	0	29,565	5,290
1073 MAINTENANCE	0	0	0	0	0	4,295	0
1074 CUSTODIAN	0	0	0	0	0	20,303	0
1101 RISK	77	0	33	3,827	0	246	24
1108 IT	2	0	2	8,647	0	32,047	6,067
1109 PURCHASING	24	0	24	400	0	1,418	384
Total Allocated	2,767	55	6,798	208,245	7,114	158,854	26,580
Roll Forward	(596)	(103)	(7)	34,008	4,117	(39,575)	1,076
Cost With Roll Forward	2,171	(48)	6,791	242,253	11,231	119,279	27,656
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,171	(48)	6,791	242,253	11,231	119,279	27,656



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	617	15,742
1012 CAO	491	683	476	0	82	1,471	4,167
1021 AUDITOR	3,660	2,898	1,979	0	115	7,565	11,287
1022 TREASURER	1,394	1,000	436	0	11	1,755	2,085
1031 CNTY CNSL	0	0	0	0	0	0	11,458
1040 PERSONNEL	1,789	1,407	1,637	0	0	12,053	15,834
1073 MAINTENANCE	0	0	0	0	0	0	3,237
1074 CUSTODIAN	0	1,019	0	0	0	0	0
1101 RISK	59	0	34	0	0	98	473
1108 IT	2,052	1,766	1,875	0	0	6,841	21,124
1109 PURCHASING	0	158	12	0	0	54	1,425
Total Allocated	9,445	8,931	6,792	0	208	30,454	88,233
Roll Forward	(491)	462	800	(72)	(2,024)	4,048	(3,861)
Cost With Roll Forward	8,954	9,393	7,592	(72)	(1,816)	34,502	84,372
Adjustments	0	0	0	0	0	0	0
Proposed Costs	8,954	9,393	7,592	(72)	(1,816)	34,502	84,372

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	11,711	2,348	703	0	1,786	1,378
EQUIPMENT DEPREC	3,114	0	1,737	13	0	3,734	530
1012 CAO	568	1,316	3,655	675	0	4,737	825
1021 AUDITOR	2,050	2,152	9,144	3,309	0	9,081	4,555
1022 TREASURER	574	521	1,542	1,362	0	1,362	1,649
1031 CNTY CNSL	16,916	244	3,088	0	0	34,281	130
1040 PERSONNEL	1,363	0	7,798	1,260	0	11,238	3,069
1073 MAINTENANCE	0	3,374	8,989	0	0	3,363	0
1074 CUSTODIAN	0	0	21,151	0	0	7,227	0
1101 RISK	23	0	50	4	0	72	38
1108 IT	2,320	2	6,871	1,446	0	16,128	2,890
1109 PURCHASING	172	0	1,550	1,159	0	4,080	1,111
Total Allocated	27,100	19,320	67,923	9,931	0	97,089	16,175
Roll Forward	10,029	(6,698)	(7,722)	1,991	(20)	4,980	1,453
Cost With Roll Forward	37,129	12,622	60,201	11,922	(20)	102,069	17,628
Adjustments	0	0	0	0	0	0	0
Proposed Costs	37,129	12,622	60,201	11,922	(20)	102,069	17,628



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	8,504	0	0	0	0	319
1012 CAO	136	606	871	66	15	209	1
1021 AUDITOR	228	2,781	695	534	0	1,538	34
1022 TREASURER	43	808	277	287	0	947	0
1031 CNTY CNSL	0	0	0	0	0	0	0
1040 PERSONNEL	0	1,544	0	38	0	0	0
1073 MAINTENANCE	0	0	0	129	0	0	0
1074 CUSTODIAN	0	0	0	829	0	0	0
1101 RISK	0	8	0	1	0	0	0
1108 IT	0	1,809	1	103	0	3	0
1109 PURCHASING	0	308	12	0	0	164	0
Total Allocated	407	17,141	1,856	2,079	15	2,861	354
Roll Forward	(243)	6,272	43	(47)	(563)	(357)	(351)
Cost With Roll Forward	164	23,413	1,899	2,032	(548)	2,504	3
Adjustments	0	0	0	0	0	0	0
Proposed Costs	164	23,413	1,899	2,032	(548)	2,504	3

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	687	0	759	20,826	0	0
1021 AUDITOR	58	812	49	2,972	69,345	0	0
1022 TREASURER	32	394	32	1,351	16,880	0	0
1031 CNTY CNSL	0	0	0	527	60,899	0	0
1040 PERSONNEL	0	0	0	0	54,149	0	0
1073 MAINTENANCE	0	0	0	0	13,086	0	0
1074 CUSTODIAN	0	0	0	0	21,515	0	0
1101 RISK	0	0	0	48	3,531	0	0
1108 IT	0	1	0	4	25,087	0	0
1109 PURCHASING	0	661	24	633	704	0	0
Total Allocated	112	2,555	105	6,294	290,136	0	0
Roll Forward	(9)	(887)	35	2,901	43,149	0	0
Cost With Roll Forward	103	1,668	140	9,195	333,285	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	103	1,668	140	9,195	333,285	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	0	0	0	0	0	6,912	1,622
1021 AUDITOR	3,423	510	0	0	0	10,482	13,135
1022 TREASURER	2,213	330	0	0	0	1,362	6,850
1031 CNTY CNSL	0	0	0	0	0	32,850	392
1040 PERSONNEL	0	0	0	0	0	29,935	0
1073 MAINTENANCE	0	0	0	0	0	14,185	6,121
1074 CUSTODIAN	0	0	0	0	0	18,187	7,845
1101 RISK	0	0	0	0	0	3,486	73
1108 IT	7	1	0	0	0	54,006	21
1109 PURCHASING	0	0	0	0	0	167	224
Total Allocated	5,643	841	0	0	0	171,572	36,283
Roll Forward	2,106	(537)	0	(245)	0	36,367	5,024
Cost With Roll Forward	7,749	304	0	(245)	0	207,939	41,307
Adjustments	0	0	0	0	0	0	0
Proposed Costs	7,749	304	0	(245)	0	207,939	41,307



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	8,782	22,651	1,295	0	488	0	0
1021 AUDITOR	32,252	64,075	3,518	0	663	0	33
1022 TREASURER	5,275	8,573	1,436	0	96	0	0
1031 CNTY CNSL	73,328	2,441	122	0	0	0	0
1040 PERSONNEL	42,166	62,691	0	0	0	0	0
1073 MAINTENANCE	5,880	18,276	2,030	0	0	0	0
1074 CUSTODIAN	19,196	23,428	2,603	0	0	0	0
1101 RISK	239	1,352	1	0	0	0	0
1108 IT	18,766	62,044	4	0	0	0	0
1109 PURCHASING	6,758	14,167	212	0	312	0	0
Total Allocated	215,172	279,698	11,221	0	1,559	0	33
Roll Forward	104,362	25,623	(5,576)	(275)	(3,665)	0	(496)
Cost With Roll Forward	319,534	305,321	5,645	(275)	(2,106)	0	(463)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	319,534	305,321	5,645	(275)	(2,106)	0	(463)

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	129	414	377	2,009	3,202	0	439
1021 AUDITOR	259	2,648	0	5,108	8,490	51	857
1022 TREASURER	74	1,521	0	1,160	2,191	0	532
1031 CNTY CNSL	0	0	0	15,571	328	0	0
1040 PERSONNEL	0	0	0	4,035	8,448	0	0
1073 MAINTENANCE	0	0	761	0	2,585	0	0
1074 CUSTODIAN	0	0	0	0	10,550	0	0
1101 RISK	0	0	0	68	117	0	67
1108 IT	0	5	0	4,779	8,265	0	2
1109 PURCHASING	786	978	0	574	2,403	0	0
Total Allocated	1,248	5,566	1,138	33,304	46,787	51	4,898
Roll Forward	0	(43)	(4,226)	8,743	(7,280)	(77)	(590)
Cost With Roll Forward	1,248	5,523	(3,088)	42,047	39,507	(26)	4,308
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,248	5,523	(3,088)	42,047	39,507	(26)	4,308



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	4031 CALIF CHILDRNS 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	43	0	4,300	28,317	0	6,969	1
1021 AUDITOR	165	280	18,363	102,938	0	8,388	17
1022 TREASURER	74	181	4,063	13,040	0	11	11
1031 CNTY CNSL	0	0	18,794	57,669	2,261	0	0
1040 PERSONNEL	0	0	22,627	80,538	0	0	0
1073 MAINTENANCE	0	0	2,143	8,281	0	0	0
1074 CUSTODIAN	0	0	6,996	27,036	0	0	0
1101 RISK	0	0	94	2,852	0	0	0
1108 IT	0	1	101,002	76,527	0	0	0
1109 PURCHASING	0	0	2,635	9,595	0	0	0
Total Allocated	282	462	181,939	410,356	2,261	15,368	29
Roll Forward	36	176	68,246	109,695	1,599	15,309	(252)
Cost With Roll Forward	318	638	250,185	520,051	3,860	30,677	(223)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	318	638	250,185	520,051	3,860	30,677	(223)

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	0	0	0	0	0	7,828	1,270
1012 CAO	772	51	502	42	0	10,349	281
1021 AUDITOR	3,086	291	1,063	41	0	17,671	251
1022 TREASURER	596	149	43	0	0	6,350	117
1031 CNTY CNSL	1,181	0	0	0	0	6,697	0
1040 PERSONNEL	2,876	0	1,451	0	0	19,800	0
1073 MAINTENANCE	0	0	168	0	0	30,443	227
1074 CUSTODIAN	0	0	272	271	0	28,589	872
1101 RISK	18	0	4	0	0	1,043	3
1108 IT	2,887	0	1,442	0	0	25,339	0
1109 PURCHASING	0	0	170	0	0	1,189	58
Total Allocated	11,416	491	5,187	354	0	161,333	3,109
Roll Forward	(1,504)	92	(903)	(15,347)	0	(70,779)	(3,124)
Cost With Roll Forward	9,912	583	4,284	(14,993)	0	90,554	(15)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,912	583	4,284	(14,993)	0	90,554	(15)

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	975	2	210	57	0	(15)
1021 AUDITOR	0	4,789	52	422	471	0	503
1022 TREASURER	0	1,096	32	234	298	0	351
1031 CNTY CNSL	0	66	0	0	0	0	0
1040 PERSONNEL	0	4,342	0	0	0	0	0
1073 MAINTENANCE	0	0	0	930	228	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 RISK	0	104	0	25	41	0	22
1108 IT	0	4,737	0	1	1	0	1
1109 PURCHASING	0	13	0	0	0	0	0
Total Allocated	0	18,451	86	6,832	1,126	0	9,195
Roll Forward	0	1,190	(79)	(11,514)	(29)	0	(37)
Cost With Roll Forward	0	19,641	7	(4,682)	1,097	0	9,158
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	19,641	7	(4,682)	1,097	0	9,158

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	313	0	1,614	0	0	387	1,136
1021 AUDITOR	14	0	9,769	33	0	465	3,451
1022 TREASURER	0	0	2,734	21	0	0	660
1031 CNTY CNSL	0	0	196	0	0	0	130
1040 PERSONNEL	0	0	3,109	0	0	0	2,644
1073 MAINTENANCE	0	0	0	0	0	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 RISK	35	0	506	0	0	0	103
1108 IT	0	0	4,409	0	0	0	2,887
1109 PURCHASING	707	0	134	0	0	0	0
Total Allocated	1,069	0	22,471	54	0	852	11,011
Roll Forward	210	(37)	4,550	(1,791)	(1,816)	(461)	(1,223)
Cost With Roll Forward	1,279	(37)	27,021	(1,737)	(1,816)	391	9,788
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,279	(37)	27,021	(1,737)	(1,816)	391	9,788

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	4,542	0	9,970	0	1,383	0	168
1021 AUDITOR	6,632	375	3,595	984	19,076	0	514
1022 TREASURER	777	43	1,542	553	5,626	0	202
1031 CNTY CNSL	2,691	7,003	41,051	0	2,349	0	0
1040 PERSONNEL	0	0	18	0	17,274	0	0
1073 MAINTENANCE	0	0	19,988	0	76	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 RISK	388	0	146	0	492	0	0
1108 IT	2	0	5	2	3,279	0	1
1109 PURCHASING	0	0	15,053	0	184	0	0
Total Allocated	15,032	7,421	91,368	1,539	49,739	0	885
Roll Forward	(2,193)	2,371	47,273	(389)	(16,379)	(2,014)	(50)
Cost With Roll Forward	12,839	9,792	138,641	1,150	33,360	(2,014)	835
Adjustments	0	0	0	0	0	0	0
Proposed Costs	12,839	9,792	138,641	1,150	33,360	(2,014)	835

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	OUTSIDE AGENCIES	SubTotal	Direct Billed	Unallocated	Total
BUILDING DEPREC	11,871	312,872	0	0	312,872
EQUIPMENT DEPREC	0	281,050	0	0	281,050
1012 CAO	6,235	266,050	0	395,192	661,242
1021 AUDITOR	87,947	876,666	10,662	584,908	1,472,236
1022 TREASURER	31,844	218,130	0	178,172	396,302
1031 CNTY CNSL	2,143	568,685	6,823	98,587	674,095
1040 PERSONNEL	0	630,332	0	3,257	633,589
1073 MAINTENANCE	23,601	445,619	0	6,492	452,111
1074 CUSTODIAN	137	310,485	0	0	310,485
1101 RISK	0	26,572	0	4,064	30,636
1108 IT	123	635,282	0	10,027	645,309
1109 PURCHASING	1,806	94,518	0	0	94,518
Total Allocated	165,707	4,666,261	17,485	1,280,699	5,964,445
Roll Forward	(7,235)	545,202	0	0	545,202
Cost With Roll Forward	158,472	5,211,463	17,485	1,280,699	6,509,647
Adjustments	0	0	0	0	0
Proposed Costs	158,472	5,211,463	17,485	1,280,699	6,509,647

COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2023	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
00158 MFH RESERVE FUNDS 1075	0	NA	NA	0	0	0
002128 ALMOND PARADISE ST	720	483	237	957	0	957
002129 THOMPSON ST LITNG	366	364	2	368	0	368
002133 WHISPER CRK-CROSS CRK	746	679	67	813	0	813
002334 LIVE SCN FNGRPRNTG 2021	81	414	(333)	(252)	0	(252)
002548 CARL MOYER GRANT 2060	135	196	(61)	74	0	74
002550 MFH CARE FUNDS 1075	895	1,766	(871)	24	0	24
002660 SRV AREA#1 CEN RCH	4,998	4,195	803	5,801	0	5,801
002817 EMS-OTHER 4012	27	30	(3)	24	0	24
03000 ARBCKLE-C/C FIRE	14,579	8,923	5,656	20,235	0	20,235
03010 BEAR VL-INDIAN VL FIRE	13,069	3,592	9,477	22,546	0	22,546
03030 MAX FIRE PROT	10,068	4,190	5,878	15,946	0	15,946
03033 MAXFIRE PG&E POWPL 03030	54	89	(35)	19	0	19
03040 PRINCETN FIRE PROT	4,192	3,562	630	4,822	0	4,822
03050 WMS FIRE PROT	480	176	304	784	0	784
03060 SAC RIV FIRE DIST	14,403	8,811	5,592	19,995	0	19,995
03080 ARBCKLE CEM	3,429	3,087	342	3,771	0	3,771
03090 COLLEGE CTY CEM	2,295	1,783	512	2,807	0	2,807
03100 COL CEM DIST	14,109	7,414	6,695	20,804	0	20,804
03103 COL CEM SLE TX-VLT 03100	27	30	(3)	24	0	24
03110 CYPRESS HLL CEM	407	405	2	409	0	409
03120 GRND ISLAND CEM	1,493	1,180	313	1,806	0	1,806
03130 MAXWELL CEM	7,660	3,880	3,780	11,440	0	11,440
03133 MAX CEM SLE TX-VAULT	27	30	(3)	24	0	24
03140 PRINCETON CEM	1,118	462	656	1,774	0	1,774
03150 STONYFRD-IND VL CEM	2,461	1,967	494	2,955	0	2,955
03160 WILLIAMS CEM	6,743	3,490	3,253	9,996	0	9,996
03164 WMS CEM SLE TX-VAULT	27	30	(3)	24	0	24
03175 ARBUCKLE PARK & REC DIST	1,196	867	329	1,525	0	1,525
03177 ARB P/REC-PRK/FAC 03175	6,048	3,885	2,163	8,211	0	8,211
03178 ARB P&R DIST-POOLS 03175	1,410	1,116	294	1,704	0	1,704
03180 MAXWELL REC & PARK DIST	3,791	4,211	(420)	3,371	0	3,371
03181 MRPD MXWL BEAUT PRJ	0	NA	NA	0	0	0
03190 COLUSA BSN DRN	4,231	2,790	1,441	5,672	0	5,672
03200 COLUSA RESC CONV	4,449	2,860	1,589	6,038	0	6,038
03240 SAC RIV WESTSDE LEVE	0	NA	NA	0	0	0
03260 CO MOSQ ABATMNT	13,269	7,101	6,168	19,437	0	19,437
03290 RECL DIST 108 MNT	0	NA	NA	0	0	0

COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2023	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	81	146	(65)	16	0	16
03320 REC DIST 2047	1,206	1,062	144	1,350	0	1,350
03410 COLUSA CO WTRWKS #1	5,185	2,258	2,927	8,112	0	8,112
03420 PRINCTN WATRWRKS	4,027	2,446	1,581	5,608	0	5,608
03480 CRTNA CRK FLD CTRL/CON	307	59	248	555	0	555
03511 CRTINA CSD RED RNCH ZN2	2,891	1,986	905	3,796	0	3,796
03512 CRTINA CSD RVR GLN ZN3	3,049	2,176	873	3,922	0	3,922
03513 CRTINA CSD WILDWD ES ZN4	1,945	1,131	814	2,759	0	2,759
5031 SOC WELFARE (IND)	0	354	(354)	(354)	0	(354)
1011 BRD OF SUPV	57,989	64,472	(6,483)	51,506	0	51,506
1023 ASSESSOR	129,035	103,920	25,115	154,150	0	154,150
10261 REV/REC	1,139	1,730	(591)	548	0	548
1051 ELECTIONS	63,134	109,991	(46,857)	16,277	0	16,277
1092 ADVERTISING	2	402	(400)	(398)	0	(398)
1103 EE_BENEFITS	838	675	163	1,001	0	1,001
1104 INSURANCE 1101	569	238	331	900	0	900
1106 SURVERYOR	1,446	1,337	109	1,555	0	1,555
1107 REFUNDS	0	488	(488)	(488)	0	(488)
2008 DA SRVP/GRT 2018	0	NA	NA	0	0	0
20131 SUPERIOR COURT - CJF	80,260	94,352	(14,092)	66,168	0	66,168
20132 SUP CRT- HIST 20131	64,144	62,059	2,085	66,229	0	66,229
20133 SUP CRT - BNKR 20131	3,886	12,449	(8,563)	(4,677)	0	(4,677)
2014 GRAND JURY	12,364	8,395	3,969	16,333	0	16,333
2016 DIST ATTNY	360,109	87,325	272,784	632,893	0	632,893
20161 DA WEL/INV	100	3,551	(3,451)	(3,351)	0	(3,351)
2017 CHILD SUPP SVCS	48,013	35,031	12,982	60,995	0	60,995
2018 LAW LIBRARY 20131	720	86	634	1,354	0	1,354
2019 PUBL DEFEND	4,211	5,282	(1,071)	3,140	0	3,140
2020 COMMUNICTNS	66,790	63,593	3,197	69,987	0	69,987
2021 SHERIFF	476,324	558,525	(82,201)	394,123	0	394,123
20211 SO BAILIFF	11,126	9,658	1,468	12,594	0	12,594
2024 SHF-BOATING 2021	2,767	3,363	(596)	2,171	0	2,171
002344 SHF-CLAMMET GRANT 2022	55	158	(103)	(48)	0	(48)
2022 DRUG PREVENTTION	6,798	6,805	(7)	6,791	0	6,791
2031 JAIL	208,245	174,237	34,008	242,253	0	242,253
2033 JUV FAC	7,114	2,997	4,117	11,231	0	11,231
2035 PROBATION	158,854	198,429	(39,575)	119,279	0	119,279



COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2023	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
002528 LOCAL COMM CORRCTN	26,580	25,504	1,076	27,656	0	27,656
02531 COMM CORRTN PRFRM	9,445	9,936	(491)	8,954	0	8,954
2036 VICTIM WITN	8,931	8,469	462	9,393	0	9,393
20363 YOUTH OFFEND GNT	6,792	5,992	800	7,592	0	7,592
20364 CO VICTIM WITN SRV-XC 2016	0	72	(72)	(72)	0	(72)
2050 FLD WTR CON 02021	208	2,232	(2,024)	(1,816)	0	(1,816)
2059 AG ADM SERV	30,454	26,406	4,048	34,502	0	34,502
2060 AG COMM	88,233	92,094	(3,861)	84,372	0	84,372
2061 WTR MGT	27,100	17,071	10,029	37,129	0	37,129
2065 SITES_PROJ	19,320	26,018	(6,698)	12,622	0	12,622
2070 CLERK/RECOR	67,923	75,645	(7,722)	60,201	0	60,201
2071 CORONER	9,931	7,940	1,991	11,922	0	11,922
2074 LAFCO	0	20	(20)	(20)	0	(20)
2076 PLANN/BLDG	97,089	92,109	4,980	102,069	0	102,069
2077 ANIMAL CTRL	16,175	14,722	1,453	17,628	0	17,628
2080 TRAPPER	407	650	(243)	164	0	164
2081 OES	17,141	10,869	6,272	23,413	0	23,413
20811 HOME SECUR 2081	1,856	1,813	43	1,899	0	1,899
2083 PUBLIC ADMN	2,079	2,126	(47)	2,032	0	2,032
002258 DA INDIAN GAMNG 2016	15	578	(563)	(548)	0	(548)
002327 JAIL INMATE WELFARE 2031	2,861	3,218	(357)	2,504	0	2,504
002329 DRUG ENFORCEMENT 2022	354	705	(351)	3	0	3
02331 CIVIL FEE CAP PROJ 2021	112	121	(9)	103	0	103
02340 SHERIFF-SLESF 2021	2,555	3,442	(887)	1,668	0	1,668
002341 JAIL-SLESF 2031	105	70	35	140	0	140
002657 CC SERV AREA #2	6,294	3,393	2,901	9,195	0	9,195
3010 PUBLIC WORKS/ROADS	290,136	246,987	43,149	333,285	0	333,285
3016 BRIDGE FUND	0	NA	NA	0	0	0
3017 COUNTYWIDE ROAD DIST	0	NA	NA	0	0	0
032001 CCRCD PYRLL 03200	5,643	3,537	2,106	7,749	0	7,749
032025 CCRCD MISC PROJ 03200	841	1,378	(537)	304	0	304
032026 CCRCD SPC CRP GRT 03200	0	NA	NA	0	0	0
032027 CCRCD - D.O.C. 03200	0	245	(245)	(245)	0	(245)
032031 UL STONY FUEL TRTMT	0	NA	NA	0	0	0
4010 BEHAVIORIAL HEALTH ADMIN	171,572	135,205	36,367	207,939	0	207,939
4011 SUBSTANCE ABUSE SERVICES	36,283	31,259	5,024	41,307	0	41,307
4012 HEALTH	215,172	110,810	104,362	319,534	0	319,534
4013 MENTAL HEALTH	279,698	254,075	25,623	305,321	0	305,321

COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2023	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
002936 MENTAL HLTH SERV FUND	11,221	16,797	(5,576)	5,645	0	5,645
002939 MHSA EDUC & TRAIN 002936	0	275	(275)	(275)	0	(275)
002940 MHSA PREV & EARLY	1,559	5,224	(3,665)	(2,106)	0	(2,106)
002942 MHSA INFO TECH 002936	0	NA	NA	0	0	0
002941 MHSA INNOVATION 002936	33	529	(496)	(463)	0	(463)
002943 MHSA CAP FAC 002936	1,248	NA	NA	1,248	0	1,248
002947 MHSA-HOUSING	5,566	5,609	(43)	5,523	0	5,523
002946 SAFE HEAVEN PROJ 002940	1,138	5,364	(4,226)	(3,088)	0	(3,088)
4015 AIR/WTR POLL CON	33,304	24,561	8,743	42,047	0	42,047
4019 ENVIRONMENTAL HEALTH	46,787	54,067	(7,280)	39,507	0	39,507
04021 STATE TRANSIT ASSISTANCE	51	128	(77)	(26)	0	(26)
4023 AMBULANCE	4,898	5,488	(590)	4,308	0	4,308
4031 CALIF CHILDRNS SRV 4012	282	246	36	318	0	318
002853 CHILDRENS TRUST FUND	462	286	176	638	0	638
5010 WELFARE ADMIN #108	181,939	113,693	68,246	250,185	0	250,185
5011 WELFARE #108	410,356	300,661	109,695	520,051	0	520,051
5012 IN HOME SUPP SERV 07526	2,261	662	1,599	3,860	0	3,860
5020 CATEG AID/SAWS HHS 5011	15,368	59	15,309	30,677	0	30,677
5032 INDG BURIAL	29	281	(252)	(223)	0	(223)
5033 SR NUTRITON	11,416	12,920	(1,504)	9,912	0	9,912
5041 JUV CRT WRD	491	399	92	583	0	583
5051 VET SERV	5,187	6,090	(903)	4,284	0	4,284
5061 SR CITIZENS	354	15,701	(15,347)	(14,993)	0	(14,993)
6012 SUPT OF SCH	0	NA	NA	0	0	0
6021 LIBRARY	161,333	232,112	(70,779)	90,554	0	90,554
6022 ADULT LITERACY	3,109	6,233	(3,124)	(15)	0	(15)
6023 FAMILY LIT	0	NA	NA	0	0	0
6031 AG EXTENS	18,451	17,261	1,190	19,641	0	19,641
7013 COUNTYWIDE RECREATION	86	165	(79)	7	0	7
7032 COL VET	6,832	18,346	(11,514)	(4,682)	0	(4,682)
7033 MAX VET	1,126	1,155	(29)	1,097	0	1,097
7034 PRIN VET	0	NA	NA	0	0	0
7035 WMS VET	9,195	9,232	(37)	9,158	0	9,158
2078 FISH AND GAME	1,069	859	210	1,279	0	1,279
7011 PARK AND REC 04006	0	37	(37)	(37)	0	(37)
1075 MIGRANT HOUSING	22,471	17,921	4,550	27,021	0	27,021
1076 MIGRANT HOUSING 1075	54	1,845	(1,791)	(1,737)	0	(1,737)
1077 MIGRANT HOUSING 1075	0	1,816	(1,816)	(1,816)	0	(1,816)

COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2023	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
1078 MIGRANT HOUSING 1075	852	1,313	(461)	391	0	391
04006 EAST PARK RESERVOIR	11,011	12,234	(1,223)	9,788	0	9,788
04000 SOLID WASTE	15,032	17,225	(2,193)	12,839	0	12,839
04020 LOCAL TRANSPORTATION	7,421	5,050	2,371	9,792	0	9,792
04001 AIRPORT ENTRPSE	91,368	44,095	47,273	138,641	0	138,641
04022 LOCAL TRANSPORTATION	1,539	1,928	(389)	1,150	0	1,150
04002 TRANSIT AGENCY	49,739	66,118	(16,379)	33,360	0	33,360
04060 LAFCO	0	2,014	(2,014)	(2,014)	0	(2,014)
07526 IHSS PUBLIC AUTHORITY	885	935	(50)	835	0	835
OUTSIDE AGENCIES	165,707	172,942	(7,235)	158,472	0	158,472
SubTotal	4,666,261	4,119,811	545,202	5,211,463	0	5,211,463
Direct Billed	17,485					17,485
Unallocated	1,280,699					1,280,699
Total	5,964,445					6,509,647

COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING DEPREC	351,301	0	
EQUIPMENT DEPREC	331,449	0	
1012 CAO	736,432	(116,541)	
1021 AUDITOR	1,595,725	(155,204)	
1022 TREASURER	602,123	(230,338)	
1031 CNTY CNSL	713,031	(153,477)	
1040 PERSONNEL	644,583	(24,855)	
1073 MAINTENANCE	570,661	(22,075)	
1074 CUSTODIAN	368,601	(1,418)	
1101 RISK MANAGEMENT/INSURANCE	144,056	(147,251)	
1108 IT	782,683	(105,850)	
1109 PURCHASING	623,504	(542,695)	
00158 MFH RESERVE FUNDS 1075			0
002128 ALMOND PARADISE ST LITNG			720
002129 THOMPSON ST LITNG			366
002133 WHISPER CRK-CROSS CRK LIT			746
002334 LIVE SCN FNGRPRNTG 2021			81
002548 CARL MOYER GRANT 2060			135
002550 MFH CARE FUNDS 1075			895
002660 SRV AREA#1 CEN RCH			4,998
002817 EMS-OTHER 4012			27
03000 ARBCKLE-C/C FIRE			14,579
03010 BEAR VL-INDIAN VL FIRE			13,069
03030 MAX FIRE PROT			10,068
03033 MAXFIRE PG&E POWPL 03030			54
03040 PRINCETN FIRE PROT			4,192
03050 WMS FIRE PROT			480
03060 SAC RIV FIRE DIST			14,403
03080 ARBCKLE CEM			3,429
03090 COLLEGE CTY CEM			2,295
03100 COL CEM DIST			14,109
03103 COL CEM SLE TX-VLT 03100			27
03110 CYPRESS HLL CEM			407
03120 GRND ISLAND CEM			1,493
03130 MAXWELL CEM			7,660
03133 MAX CEM SLE TX-VAULT 03130			27
03140 PRINCETON CEM			1,118
03150 STONYFRD-IND VL CEM			2,461
03160 WILLIAMS CEM			6,743
03164 WMS CEM SLE TX-VAULT 03160			27

COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
03175 ARBUCKLE PARK & REC DIST			1,196
03177 ARB P/REC-PRK/FAC 03175			6,048
03178 ARB P&R DIST-POOLS 03175			1,410
03180 MAXWELL REC & PARK DIST			3,791
03181 MRPD MXWL BEAUT PRJ 03180			0
03190 COLUSA BSN DRN			4,231
03200 COLUSA RESC CONV			4,449
03240 SAC RIV WESTSDE LEVE			0
03260 CO MOSQ ABATMNT			13,269
03290 RECL DIST 108 MNT			0
03300 RECL DIST 108 IRRG			0
03310 REC DIST 1004			81
03320 REC DIST 2047			1,206
03410 COLUSA CO WTRWKS #1			5,185
03420 PRINCTN WATRWRKS			4,027
03480 CRTNA CRK FLD CTRL/CON			307
03511 CRTINA CSD RED RNCH ZN2			2,891
03512 CRTINA CSD RVR GLN ZN3			3,049
03513 CRTINA CSD WILDWD ES ZN4			1,945
5031 SOC WELFARE (IND)			0
1011 BRD OF SUPV			57,989
1023 ASSESSOR			129,035
10261 REV/REC			1,139
1051 ELECTIONS			63,134
1092 ADVERTISING			2
1103 EE_BENEFITS			838
1104 INSURANCE 1101			569
1106 SURVERYOR			1,446
1107 REFUNDS			0
2008 DA SRVP/GRT 2018			0
20131 SUPERIOR COURT - CJF			80,260
20132 SUP CRT- HIST 20131			64,144
20133 SUP CRT - BNKR 20131			3,886
2014 GRAND JURY			12,364
2016 DIST ATTNY			360,109
20161 DA WEL/INV			100
2017 CHILD SUPP SVCS			48,013
2018 LAW LIBRARY 20131			720
2019 PUBL DEFEND			4,211
2020 COMMUNICTNS			66,790
2021 SHERIFF			476,324

COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
20211 SO BAILIFF			11,126
2024 SHF-BOATING 2021			2,767
002344 SHF-CLAMMET GRANT 2022			55
2022 DRUG PREVENTTION			6,798
2031 JAIL			208,245
2033 JUV FAC			7,114
2035 PROBATION			158,854
002528 LOCAL COMM CORRCTN			26,580
02531 COMM CORRRTN PRFRM INCENT			9,445
2036 VICTIM WITN			8,931
20363 YOUTH OFFEND GNT			6,792
20364 CO VICTIM WITN SRV-XC 2016			0
2050 FLD WTR CON 02021			208
2059 AG ADM SERV			30,454
2060 AG COMM			88,233
2061 WTR MGT			27,100
2065 SITES_PROJ			19,320
2070 CLERK/RECOR			67,923
2071 CORONER			9,931
2074 LAFCO			0
2076 PLANN/BLDG			97,089
2077 ANIMAL CTRL			16,175
2080 TRAPPER			407
2081 OES			17,141
20811 HOME SECUR 2081			1,856
2083 PUBLIC ADMN			2,079
002258 DA INDIAN GAMNG 2016			15
002327 JAIL INMATE WELFARE 2031			2,861
002329 DRUG ENFORCEMENT 2022			354
02331 CIVIL FEE CAP PROJ 2021			112
02340 SHERIFF-SLESF 2021			2,555
002341 JAIL-SLESF 2031			105
002657 CC SERV AREA #2			6,294
3010 PUBLIC WORKS/ROADS			290,136
3016 BRIDGE FUND			0
3017 COUNTYWIDE ROAD DIST			0
032001 CCRCD PYRLL 03200			5,643
032025 CCRCD MISC PROJ 03200			841
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			171,572
4011 SUBSTANCE ABUSE SERVICES			36,283
4012 HEALTH			215,172
4013 MENTAL HEALTH			279,698
002936 MENTAL HLTH SERV FUND			11,221
002939 MHSA EDUC & TRAIN 002936			0
002940 MHSA PREV & EARLY INTERV			1,559
002942 MHSA INFO TECH 002936			0
002941 MHSA INNOVATION 002936			33
002943 MHSA CAP FAC 002936			1,248
002947 MHSA-HOUSING			5,566
002946 SAFE HEAVEN PROJ 002940			1,138
4015 AIR/WTR POLL CON			33,304
4019 ENVIRONMENTAL HEALTH			46,787
04021 STATE TRANSIT ASSISTANCE			51
4023 AMBULANCE			4,898
4031 CALIF CHILDRNS SRV 4012			282
002853 CHILDRENS TRUST FUND			462
5010 WELFARE ADMIN #108			181,939
5011 WELFARE #108			410,356
5012 IN HOME SUPP SERV 07526			2,261
5020 CATEG AID/SAWS HHS 5011			15,368
5032 INDG BURIAL			29
5033 SR NUTRITON			11,416
5041 JUV CRT WRD			491
5051 VET SERV			5,187
5061 SR CITIZENS			354
6012 SUPT OF SCH			0
6021 LIBRARY			161,333
6022 ADULT LITERACY			3,109
6023 FAMILY LIT			0
6031 AG EXTENS			18,451
7013 COUNTYWIDE RECREATION			86
7032 COL VET			6,832
7033 MAX VET			1,126
7034 PRIN VET			0
7035 WMS VET			9,195
2078 FISH AND GAME			1,069
7011 PARK AND REC 04006			0
1075 MIGRANT HOUSING			22,471
1076 MIGRANT HOUSING 1075			54

COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
1077 MIGRANT HOUSING 1075			0	
1078 MIGRANT HOUSING 1075			852	
04006 EAST PARK RESERVOIR			11,011	
04000 SOLID WASTE			15,032	
04020 LOCAL TRANSPORTATION			7,421	
04001 AIRPORT ENTRPSE			91,368	
04022 LOCAL TRANSPORTATION PLANNING			1,539	
04002 TRANSIT AGENCY			49,739	
04060 LAFCO			0	
07526 IHSS PUBLIC AUTHORITY			885	
OUTSIDE AGENCIES			165,707	
Direct Billed Total			17,485	
Unallocated Total			1,280,699	
Totals	7,464,149	(1,499,704)	5,964,445	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	(331,449)	0	0	0	0	0
1012 CAO	12,084	762	(696,764)	7,285	1,420	9,514	8,696
1021 AUDITOR	6,409	4,827	8,800	(1,547,226)	1,560	6,259	18,444
1022 TREASURER	955	56	5,465	6,407	(420,821)	8,206	5,135
1031 CNTY CNSL	1,836	831	2,343	7,351	1,968	(766,301)	6,165
1040 PERSONNEL	12,503	4,290	6,313	7,751	1,628	35,947	(712,220)
1073 MAINTENANCE	0	17,511	3,853	18,286	8,541	3,575	7,761
1074 CUSTODIAN	779	345	1,939	10,731	4,435	0	10,505
1101 RISK	2,462	0	1,110	2,970	1,223	10,764	11,850
1108 IT	755	20,359	3,122	8,692	2,042	3,062	7,278
1109 PURCHASING	646	1,418	2,577	5,517	1,702	14,879	2,797
00158 MFH RESERVE	0	0	0	0	0	0	0
002128 ALMOND PARADISE	0	0	5	428	277	0	0
002129 THOMPSON ST	0	0	5	214	138	0	0
002133 WHISPER	0	0	5	444	287	0	0
002334 LIVE SCN	0	0	0	49	32	0	0
002548 CARL MOYER	0	0	0	82	53	0	0
002550 MFH CARE FUNDS	0	0	0	543	351	0	0
002660 SRV AREA#1 CEN	0	0	413	2,427	1,468	635	0
002817 EMS-OTHER 4012	0	0	0	16	11	0	0
03000 ARBCKLE-C/C FIRE	0	0	0	10,884	4,541	(860)	0
03010 BEAR VL-INDIAN VL	0	0	2,601	3,285	1,521	1,963	0
03030 MAX FIRE PROT	0	0	0	7,518	2,542	0	0
03033 MAXFIRE PG&E	0	0	0	33	21	0	0
03040 PRINCETN FIRE	0	0	0	2,720	1,468	0	0
03050 WMS FIRE PROT	0	0	0	374	106	0	0
03060 SAC RIV FIRE DIST	0	0	0	9,581	4,807	0	0
03080 ARBCKLE CEM	0	0	0	2,223	1,202	0	0
03090 COLLEGE CTY CEM	0	0	0	1,506	787	0	0
03100 COL CEM DIST	0	0	475	7,050	3,117	0	0
03103 COL CEM SLE TX-VLT	0	0	0	16	11	0	0
03110 CYPRESS HLL CEM	0	0	0	375	32	0	0
03120 GRND ISLAND CEM	0	0	0	1,013	479	0	0
03130 MAXWELL CEM	0	0	0	4,897	2,755	0	0
03133 MAX CEM SLE	0	0	0	16	11	0	0
03140 PRINCETON CEM	0	0	0	787	330	0	0
03150 STONYFRD-IND VL	0	0	0	1,640	819	0	0
03160 WILLIAMS CEM	0	0	116	4,515	2,000	0	0
03164 WMS CEM SLE	0	0	0	16	11	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	1,004	191	0	0
03177 ARB P/REC-PRK/FAC	0	0	0	3,669	2,372	0	0
03178 ARB P&R	0	0	0	855	553	0	0
03180 MAXWELL REC &	0	0	0	2,820	968	0	0
03181 MRPD MXWL BEAUT	0	0	0	0	0	0	0
03190 COLUSA BSN DRN	0	0	0	2,566	1,660	0	0
03200 COLUSA RESC CONV	0	0	0	2,606	1,606	232	0
03240 SAC RIV WESTSDE	0	0	0	0	0	0	0
03260 CO MOSQ ABATMNT	0	0	0	9,716	3,542	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	49	32	0	0
03320 REC DIST 2047	0	0	0	854	351	0	0
03410 COLUSA CO	0	0	0	3,787	1,319	75	0
03420 PRINCTN	0	0	58	2,849	1,117	0	0
03480 CRTNA CRK FLD	0	0	0	275	32	0	0
03511 CRTINA CSD RED	0	0	0	1,909	1,234	(256)	0
03512 CRTINA CSD RVR	0	0	0	1,892	1,223	(70)	0
03513 CRTINA CSD WILDWD	0	0	0	1,218	787	(62)	0
5031 SOC WELFARE (IND)	0	0	0	0	0	0	0
1011 BRD OF SUPV	5,318	340	3,055	10,592	1,702	1,350	5,080
1023 ASSESSOR	13,328	3,037	6,992	12,765	1,447	22,127	20,325
10261 REV/REC	0	0	(2)	643	0	498	0
1051 ELECTIONS	1,228	5,239	6,401	7,573	2,436	12,535	3,653
1092 ADVERTISING	0	0	1	1	0	0	0
1103 EE_BENEFITS	0	0	68	471	298	0	0
1104 INSURANCE 1101	0	0	0	345	223	0	0
1106 SURVERYOR	0	0	227	782	436	0	0
1107 REFUNDS	0	0	0	0	0	0	0
2008 DA SRVP/GRT 2018	0	0	0	0	0	0	0
20131 SUPERIOR COURT -	56,495	0	2,466	2,938	1,000	0	0
20132 SUP CRT- HIST 20131	25,759	0	1,757	0	0	0	0
20133 SUP CRT - BNKR	0	0	49	0	0	0	0
2014 GRAND JURY	2,428	212	415	236	138	8,728	0
2016 DIST ATTNY	9,472	17,219	11,923	18,467	3,999	5,841	24,958
20161 DA WEL/INV	0	0	96	0	0	0	0
2017 CHILD SUPP SVCS	0	0	3,181	10,272	1,245	17,845	12,321
2018 LAW LIBRARY 20131	0	0	0	0	0	720	0
2019 PUBL DEFEND	0	0	602	1,702	649	1,217	0
2020 COMMUNICTNS	2,905	33,654	2,267	9,945	851	0	12,745

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	161,259	25,037	51,448	6,924	43,063	70,341
20211 SO BAILIFF	0	0	913	3,183	266	0	3,149
2024 SHF-BOATING 2021	0	0	470	1,449	745	0	0
002344 SHF-CLAMMET	0	0	25	30	0	0	0
2022 DRUG PREVENTTION	0	4,064	466	1,635	574	0	0
2031 JAIL	62,656	2,081	12,900	31,092	4,148	54,722	27,772
2033 JUV FAC	0	0	3,085	3,901	128	0	0
2035 PROBATION	22,063	8,208	7,758	24,929	4,446	3,576	29,565
002528 LOCAL COMM	0	0	1,952	9,555	3,308	0	5,290
02531 COMM CORRRTN	0	0	491	3,660	1,394	0	1,789
2036 VICTIM WITN	0	0	683	2,898	1,000	0	1,407
20363 YOUTH OFFEND GNT	343	0	476	1,979	436	0	1,637
20364 CO VICTIM WITN	0	0	0	0	0	0	0
2050 FLD WTR CON 02021	0	0	82	115	11	0	0
2059 AG ADM SERV	0	617	1,471	7,565	1,755	0	12,053
2060 AG COMM	1,401	15,742	4,167	11,287	2,085	11,458	15,834
2061 WTR MGT	0	3,114	568	2,050	574	16,916	1,363
2065 SITES_PROJ	11,711	0	1,316	2,152	521	244	0
2070 CLERK/RECOR	2,348	1,737	3,655	9,144	1,542	3,088	7,798
2071 CORONER	703	13	675	3,309	1,362	0	1,260
2074 LAFCO	0	0	0	0	0	0	0
2076 PLANN/BLDG	1,786	3,734	4,737	9,081	1,362	34,281	11,238
2077 ANIMAL CTRL	1,378	530	825	4,555	1,649	130	3,069
2080 TRAPPER	0	0	136	228	43	0	0
2081 OES	773	8,504	606	2,781	808	0	1,544
20811 HOME SECUR 2081	0	0	871	695	277	0	0
2083 PUBLIC ADMN	92	0	66	534	287	0	38
002258 DA INDIAN GAMNG	0	0	15	0	0	0	0
002327 JAIL INMATE	0	0	209	1,538	947	0	0
002329 DRUG	0	319	1	34	0	0	0
02331 CIVIL FEE CAP PROJ	0	0	22	58	32	0	0
02340 SHERIFF-SLESF 2021	0	0	687	812	394	0	0
002341 JAIL-SLESF 2031	0	0	0	49	32	0	0
002657 CC SERV AREA #2	0	0	759	2,972	1,351	527	0
3010 PUBLIC	4,114	0	20,826	69,345	16,880	60,899	54,149
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	0	3,423	2,213	0	0
032025 CCRCD MISC PROJ	0	0	0	510	330	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	6,912	10,482	1,362	32,850	29,935
4011 SUBSTANCE ABUSE	0	0	1,622	13,135	6,850	392	0
4012 HEALTH	2,530	0	8,782	32,252	5,275	73,328	42,166
4013 MENTAL HEALTH	0	0	22,651	64,075	8,573	2,441	62,691
002936 MENTAL HLTH SERV	0	0	1,295	3,518	1,436	122	0
002939 MHSA EDUC &	0	0	0	0	0	0	0
002940 MHSA PREV &	0	0	488	663	96	0	0
002942 MHSA INFO TECH	0	0	0	0	0	0	0
002941 MHSA INNOVATION	0	0	0	33	0	0	0
002943 MHSA CAP FAC	0	0	129	259	74	0	0
002947 MHSA-HOUSING	0	0	414	2,648	1,521	0	0
002946 SAFE HEAVEN PROJ	0	0	377	0	0	0	0
4015 AIR/WTR POLL CON	0	0	2,009	5,108	1,160	15,571	4,035
4019 ENVIRONMENTAL	208	0	3,202	8,490	2,191	328	8,448
04021 STATE TRANSIT	0	0	0	51	0	0	0
4023 AMBULANCE	3,001	0	439	857	532	0	0
4031 CALIF CHILDRNS SRV	0	0	43	165	74	0	0
002853 CHILDRENS TRUST	0	0	0	280	181	0	0
5010 WELFARE ADMIN #108	922	0	4,300	18,363	4,063	18,794	22,627
5011 WELFARE #108	3,563	0	28,317	102,938	13,040	57,669	80,538
5012 IN HOME SUPP SERV	0	0	0	0	0	2,261	0
5020 CATEG AID/SAWS HHS	0	0	6,969	8,388	11	0	0
5032 INDG BURIAL	0	0	1	17	11	0	0
5033 SR NUTRITON	0	0	772	3,086	596	1,181	2,876
5041 JUV CRT WRD	0	0	51	291	149	0	0
5051 VET SERV	72	0	502	1,063	43	0	1,451
5061 SR CITIZENS	0	0	42	41	0	0	0
6012 SUPT OF SCH	0	0	0	0	0	0	0
6021 LIBRARY	6,035	7,828	10,349	17,671	6,350	6,697	19,800
6022 ADULT LITERACY	30	1,270	281	251	117	0	0
6023 FAMILY LIT	0	0	0	0	0	0	0
6031 AG EXTENS	0	2,329	975	4,789	1,096	66	4,342
7013 COUNTYWIDE	0	0	2	52	32	0	0
7032 COL VET	5,010	0	210	422	234	0	0
7033 MAX VET	30	0	57	471	298	0	0
7034 PRIN VET	0	0	0	0	0	0	0
7035 WMS VET	8,333	0	(15)	503	351	0	0
2078 FISH AND GAME	0	0	313	14	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
7011 PARK AND REC 04006	0	0	0	0	0	0	0
1075 MIGRANT HOUSING	0	0	1,614	9,769	2,734	196	3,109
1076 MIGRANT HOUSING	0	0	0	33	21	0	0
1077 MIGRANT HOUSING	0	0	0	0	0	0	0
1078 MIGRANT HOUSING	0	0	387	465	0	0	0
04006 EAST PARK	0	0	1,136	3,451	660	130	2,644
04000 SOLID WASTE	0	0	4,542	6,632	777	2,691	0
04020 LOCAL	0	0	0	375	43	7,003	0
04001 AIRPORT ENTRPSE	0	0	9,970	3,595	1,542	41,051	18
04022 LOCAL	0	0	0	984	553	0	0
04002 TRANSIT AGENCY	0	0	1,383	19,076	5,626	2,349	17,274
04060 LAFCO	0	0	0	0	0	0	0
07526 IHSS PUBLIC	0	0	168	514	202	0	0
OUTSIDE AGENCIES	11,871	0	6,235	87,947	31,844	2,143	0
Direct Billings	0	0	0	10,662	0	6,823	0
Unallocated	0	0	395,192	584,908	178,172	98,587	3,257
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	6,355	14,588	31	9,320	6,818	0
1021 AUDITOR	6,852	19,071	56	23,507	10,920	0
1022 TREASURER	1,326	8,231	158	8,337	4,760	0
1031 CNTY CNSL	157,278	12,290	45	16,050	590	0
1040 PERSONNEL	2,157	9,725	67	10,901	1,210	0
1073 MAINTENANCE	(631,777)	11,507	732	10,050	1,375	0
1074 CUSTODIAN	1,092	(404,154)	49	6,430	666	0
1101 RISK	229	1,994	(31,843)	1,845	591	0
1108 IT	3,169	7,013	49	(735,178)	2,804	0
1109 PURCHASING	1,208	9,250	20	3,429	(124,252)	0
00158 MFH RESERVE	0	0	0	0	0	0
002128 ALMOND PARADISE	0	0	9	1	0	720
002129 THOMPSON ST	0	0	9	0	0	366
002133 WHISPER	0	0	9	1	0	746
002334 LIVE SCN	0	0	0	0	0	81
002548 CARL MOYER	0	0	0	0	0	135
002550 MFH CARE FUNDS	0	0	0	1	0	895
002660 SRV AREA#1 CEN	0	0	51	4	0	4,998
002817 EMS-OTHER 4012	0	0	0	0	0	27
03000 ARBCKLE-C/C FIRE	0	0	0	14	0	14,579
03010 BEAR VL-INDIAN VL	0	0	0	5	3,694	13,069
03030 MAX FIRE PROT	0	0	0	8	0	10,068
03033 MAXFIRE PG&E	0	0	0	0	0	54
03040 PRINCETN FIRE	0	0	0	4	0	4,192
03050 WMS FIRE PROT	0	0	0	0	0	480
03060 SAC RIV FIRE DIST	0	0	0	15	0	14,403
03080 ARBCKLE CEM	0	0	0	4	0	3,429
03090 COLLEGE CTY CEM	0	0	0	2	0	2,295
03100 COL CEM DIST	0	0	0	9	3,458	14,109
03103 COL CEM SLE TX-VLT	0	0	0	0	0	27
03110 CYPRESS HLL CEM	0	0	0	0	0	407
03120 GRND ISLAND CEM	0	0	0	1	0	1,493
03130 MAXWELL CEM	0	0	0	8	0	7,660
03133 MAX CEM SLE	0	0	0	0	0	27
03140 PRINCETON CEM	0	0	0	1	0	1,118
03150 STONYFRD-IND VL	0	0	0	2	0	2,461
03160 WILLIAMS CEM	0	0	0	6	106	6,743
03164 WMS CEM SLE	0	0	0	0	0	27

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	1	0	1,196
03177 ARB P/REC-PRK/FAC	0	0	0	7	0	6,048
03178 ARB P&R	0	0	0	2	0	1,410
03180 MAXWELL REC &	0	0	0	3	0	3,791
03181 MRPD MXWL BEAUT	0	0	0	0	0	0
03190 COLUSA BSN DRN	0	0	0	5	0	4,231
03200 COLUSA RESC CONV	0	0	0	5	0	4,449
03240 SAC RIV WESTSDE	0	0	0	0	0	0
03260 CO MOSQ ABATMNT	0	0	0	11	0	13,269
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	81
03320 REC DIST 2047	0	0	0	1	0	1,206
03410 COLUSA CO	0	0	0	4	0	5,185
03420 PRINCTN	0	0	0	3	0	4,027
03480 CRTNA CRK FLD	0	0	0	0	0	307
03511 CRTINA CSD RED	0	0	0	4	0	2,891
03512 CRTINA CSD RVR	0	0	0	4	0	3,049
03513 CRTINA CSD WILDWD	0	0	0	2	0	1,945
5031 SOC WELFARE (IND)	0	0	0	0	0	0
1011 BRD OF SUPV	5,461	17,143	85	7,597	266	57,989
1023 ASSESSOR	10,935	20,451	234	14,426	2,968	129,035
10261 REV/REC	0	0	0	0	0	1,139
1051 ELECTIONS	1,722	8,426	31	5,000	8,890	63,134
1092 ADVERTISING	0	0	0	0	0	2
1103 EE_BENEFITS	0	0	0	1	0	838
1104 INSURANCE 1101	0	0	0	1	0	569
1106 SURVERYOR	0	0	0	1	0	1,446
1107 REFUNDS	0	0	0	0	0	0
2008 DA SRVP/GRT 2018	0	0	0	0	0	0
20131 SUPERIOR COURT -	7,028	10,160	170	3	0	80,260
20132 SUP CRT- HIST 20131	19,853	16,775	0	0	0	64,144
20133 SUP CRT - BNKR	255	3,582	0	0	0	3,886
2014 GRAND JURY	0	0	0	113	94	12,364
2016 DIST ATTNY	208,524	15,328	483	43,265	630	360,109
20161 DA WEL/INV	0	0	4	0	0	100
2017 CHILD SUPP SVCS	0	0	82	2,273	794	48,013
2018 LAW LIBRARY 20131	0	0	0	0	0	720
2019 PUBL DEFEND	0	0	39	2	0	4,211
2020 COMMUNICTNS	0	0	47	4,330	46	66,790

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	19,445	594	5,386	46,891	970	476,324
20211 SO BAILIFF	0	0	8	3,607	0	11,126
2024 SHF-BOATING 2021	0	0	77	2	24	2,767
002344 SHF-CLAMMET	0	0	0	0	0	55
2022 DRUG PREVENTTION	0	0	33	2	24	6,798
2031 JAIL	0	0	3,827	8,647	400	208,245
2033 JUV FAC	0	0	0	0	0	7,114
2035 PROBATION	4,295	20,303	246	32,047	1,418	158,854
002528 LOCAL COMM	0	0	24	6,067	384	26,580
02531 COMM CORRRTN	0	0	59	2,052	0	9,445
2036 VICTIM WITN	0	1,019	0	1,766	158	8,931
20363 YOUTH OFFEND GNT	0	0	34	1,875	12	6,792
20364 CO VICTIM WITN	0	0	0	0	0	0
2050 FLD WTR CON 02021	0	0	0	0	0	208
2059 AG ADM SERV	0	0	98	6,841	54	30,454
2060 AG COMM	3,237	0	473	21,124	1,425	88,233
2061 WTR MGT	0	0	23	2,320	172	27,100
2065 SITES_PROJ	3,374	0	0	2	0	19,320
2070 CLERK/RECOR	8,989	21,151	50	6,871	1,550	67,923
2071 CORONER	0	0	4	1,446	1,159	9,931
2074 LAFCO	0	0	0	0	0	0
2076 PLANN/BLDG	3,363	7,227	72	16,128	4,080	97,089
2077 ANIMAL CTRL	0	0	38	2,890	1,111	16,175
2080 TRAPPER	0	0	0	0	0	407
2081 OES	0	0	8	1,809	308	17,141
20811 HOME SECUR 2081	0	0	0	1	12	1,856
2083 PUBLIC ADMN	129	829	1	103	0	2,079
002258 DA INDIAN GAMNG	0	0	0	0	0	15
002327 JAIL INMATE	0	0	0	3	164	2,861
002329 DRUG	0	0	0	0	0	354
02331 CIVIL FEE CAP PROJ	0	0	0	0	0	112
02340 SHERIFF-SLESF 2021	0	0	0	1	661	2,555
002341 JAIL-SLESF 2031	0	0	0	0	24	105
002657 CC SERV AREA #2	0	0	48	4	633	6,294
3010 PUBLIC	13,086	21,515	3,531	25,087	704	290,136
3016 BRIDGE FUND	0	0	0	0	0	0
3017 COUNTYWIDE ROAD	0	0	0	0	0	0
032001 CCRCD PYRLL	0	0	0	7	0	5,643
032025 CCRCD MISC PROJ	0	0	0	1	0	841
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	14,185	18,187	3,486	54,006	167	171,572
4011 SUBSTANCE ABUSE	6,121	7,845	73	21	224	36,283
4012 HEALTH	5,880	19,196	239	18,766	6,758	215,172
4013 MENTAL HEALTH	18,276	23,428	1,352	62,044	14,167	279,698
002936 MENTAL HLTH SERV	2,030	2,603	1	4	212	11,221
002939 MHSA EDUC &	0	0	0	0	0	0
002940 MHSA PREV &	0	0	0	0	312	1,559
002942 MHSA INFO TECH	0	0	0	0	0	0
002941 MHSA INNOVATION	0	0	0	0	0	33
002943 MHSA CAP FAC	0	0	0	0	786	1,248
002947 MHSA-HOUSING	0	0	0	5	978	5,566
002946 SAFE HEAVEN PROJ	761	0	0	0	0	1,138
4015 AIR/WTR POLL CON	0	0	68	4,779	574	33,304
4019 ENVIRONMENTAL	2,585	10,550	117	8,265	2,403	46,787
04021 STATE TRANSIT	0	0	0	0	0	51
4023 AMBULANCE	0	0	67	2	0	4,898
4031 CALIF CHILDRNS SRV	0	0	0	0	0	282
002853 CHILDRENS TRUST	0	0	0	1	0	462
5010 WELFARE ADMIN #108	2,143	6,996	94	101,002	2,635	181,939
5011 WELFARE #108	8,281	27,036	2,852	76,527	9,595	410,356
5012 IN HOME SUPP SERV	0	0	0	0	0	2,261
5020 CATEG AID/SAWS HHS	0	0	0	0	0	15,368
5032 INDG BURIAL	0	0	0	0	0	29
5033 SR NUTRITON	0	0	18	2,887	0	11,416
5041 JUV CRT WRD	0	0	0	0	0	491
5051 VET SERV	168	272	4	1,442	170	5,187
5061 SR CITIZENS	0	271	0	0	0	354
6012 SUPT OF SCH	0	0	0	0	0	0
6021 LIBRARY	30,443	28,589	1,043	25,339	1,189	161,333
6022 ADULT LITERACY	227	872	3	0	58	3,109
6023 FAMILY LIT	0	0	0	0	0	0
6031 AG EXTENS	0	0	104	4,737	13	18,451
7013 COUNTYWIDE	0	0	0	0	0	86
7032 COL VET	930	0	25	1	0	6,832
7033 MAX VET	228	0	41	1	0	1,126
7034 PRIN VET	0	0	0	0	0	0
7035 WMS VET	0	0	22	1	0	9,195
2078 FISH AND GAME	0	0	35	0	707	1,069

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	0
1075 MIGRANT HOUSING	0	0	506	4,409	134	22,471
1076 MIGRANT HOUSING	0	0	0	0	0	54
1077 MIGRANT HOUSING	0	0	0	0	0	0
1078 MIGRANT HOUSING	0	0	0	0	0	852
04006 EAST PARK	0	0	103	2,887	0	11,011
04000 SOLID WASTE	0	0	388	2	0	15,032
04020 LOCAL	0	0	0	0	0	7,421
04001 AIRPORT ENTRPSE	19,988	0	146	5	15,053	91,368
04022 LOCAL	0	0	0	2	0	1,539
04002 TRANSIT AGENCY	76	0	492	3,279	184	49,739
04060 LAFCO	0	0	0	0	0	0
07526 IHSS PUBLIC	0	0	0	1	0	885
OUTSIDE AGENCIES	23,601	137	0	123	1,806	165,707
Direct Billings	0	0	0	0	0	17,485
Unallocated	6,492	0	4,064	10,027	0	1,280,699
Total	0	0	0	0	0	5,964,445

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
1.4.9 LAW BUILDING	LAW BUILDING SQ FT	ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT
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 2020-2021 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 2022-2023 Cost Plan, the Building costs were obtained from the actual 2020-2021 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
Law Building	\$22,636
Other Buildings	<u>\$60,677</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	60,677
Departmental Totals					
Total Expenditures	1,694	100,335	81,428	18,793	60,677
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	1,694	100,335	81,428	18,793	60,677
Allocation Step 1					
1st Allocation	1,694	100,335	81,428	18,793	60,677
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	60,677

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

LAW BUILDING				
Other Expense & Cost				
BUILDING USE	22,636			
Departmental Totals				
Total Expenditures	22,636			
Deductions				
Total Deductions	0			
Functional Cost	22,636			
Allocation Step 1				
1st Allocation	22,636			
Allocation Step 2				
2nd Allocation	0			
Total For 1000001 BUILDING DEPREC				
Total Allocated	22,636			

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	350	20.7060	351		351		351
2076 PLANN/BLDG	316	18.6541	316		316		316
3010 PUBLIC WORKS/ROADS	935	55.1947	935		935		935
OUTSIDE AGENCIES	92	5.4452	92		92		92
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	0.2225	135		135		135
2014 GRAND JURY	2,428	4.0015	2,428		2,428		2,428
2021 SHERIFF	8,636	14.2329	8,636		8,636		8,636
20363 YOUTH OFFEND GNT	343	0.5653	343		343		343
2060 AG COMM	1,401	2.3092	1,401		1,401		1,401
2065 SITES_PROJ	11,710	19.2990	11,711		11,711		11,711
2071 CORONER	162	0.2670	162		162		162
2076 PLANN/BLDG	1,470	2.4227	1,470		1,470		1,470
2077 ANIMAL CTRL	1,378	2.2711	1,378		1,378		1,378
3010 PUBLIC WORKS/ROADS	3,179	5.2393	3,179		3,179		3,179
4012 HEALTH	2,530	4.1697	2,530		2,530		2,530
4019 ENVIRONMENTAL HEALTH	208	0.3428	208		208		208
4023 AMBULANCE	3,001	4.9465	3,001		3,001		3,001
5010 WELFARE ADMIN #108	922	1.5195	922		922		922
5011 WELFARE #108	3,563	5.8721	3,563		3,563		3,563
5051 VET SERV	72	0.1187	72		72		72
6021 LIBRARY	6,035	9.9462	6,035		6,035		6,035
6022 ADULT LITERACY	30	0.0494	30		30		30
7032 COL VET	5,010	8.2569	5,010		5,010		5,010
7033 MAX VET	30	0.0494	30		30		30
7035 WMS VET	8,333	13.7335	8,333		8,333		8,333
OUTSIDE AGENCIES	100	0.1648	100		100		100
SubTotal	60,676	100.0000	60,677		60,677		60,677
Total	60,676	100.0000	60,677		60,677		60,677

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

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

Activity - LAW BUILDING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1031 CNTY CNSL	1,485	6.5604	1,485		1,485		1,485
2016 DIST ATTNY	9,472	41.8462	9,472		9,472		9,472
OUTSIDE AGENCIES	11,678	51.5934	11,679		11,679		11,679
SubTotal	22,636	100.0000	22,636		22,636		22,636
Total	22,636	100.0000	22,636		22,636		22,636

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

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	1,836	0	0	0	351	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
2016 DIST ATTN	9,472	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	11,711	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



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
7032 COL VET	5,010	0	0	0	0	0	0
7033 MAX VET	30	0	0	0	0	0	0
7035 WMS VET	8,333	0	0	0	0	0	0
OUTSIDE AGENCIES	11,871	0	0	0	92	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	LAW BUILDING
1012 CAO	3,828	0	0
1021 AUDITOR	0	135	0
1022 TREASURER	0	0	0
1031 CNTY CNSL	0	0	1,485
1040 PERSONNEL	12,503	0	0
1074 CUSTODIAN	0	0	0
1101 RISK	2,462	0	0
1108 IT	0	0	0
1109 PURCHASING	0	0	0
1011 BRD OF SUPV	0	0	0
1023 ASSESSOR	0	0	0
1051 ELECTIONS	0	0	0
20131 SUPERIOR COURT -	0	0	0
20132 SUP CRT- HIST 20131	0	0	0
2014 GRAND JURY	0	2,428	0
2016 DIST ATTN	0	0	9,472
2020 COMMUNICTNS	0	0	0
2021 SHERIFF	0	8,636	0
2031 JAIL	0	0	0
2035 PROBATION	0	0	0
20363 YOUTH OFFEND GNT	0	343	0
2060 AG COMM	0	1,401	0
2065 SITES_PROJ	0	11,711	0
2070 CLERK/RECOR	0	0	0
2071 CORONER	0	162	0
2076 PLANN/BLDG	0	1,470	0
2077 ANIMAL CTRL	0	1,378	0
2081 OES	0	0	0
2083 PUBLIC ADMN	0	0	0
3010 PUBLIC	0	3,179	0
4012 HEALTH	0	2,530	0
4019 ENVIRONMENTAL	0	208	0
4023 AMBULANCE	0	3,001	0
5010 WELFARE ADMIN #108	0	922	0
5011 WELFARE #108	0	3,563	0
5051 VET SERV	0	72	0
6021 LIBRARY	0	6,035	0
6022 ADULT LITERACY	0	30	0



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

Receiving Department	ADMIN BUILDING	OTHER BUILDINGS	LAW BUILDING
7032 COL VET	0	5,010	0
7033 MAX VET	0	30	0
7035 WMS VET	0	8,333	0
OUTSIDE AGENCIES	0	100	11,679
Direct Billed	0	0	0
Total	18,793	60,677	22,636

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

Receiving Department	Actual Costs For Fiscal 2023	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
DISTRICT ATTN	9,472	NA	NA	9,472
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	11,711	NA	NA	11,711
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

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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
OUTSIDE AGENCIES	11,871	NA	NA	11,871
Department Total:	312,872	0	0	312,872
Grand Total:	312,872	0	0	312,872

COLUSA COUNTY
Schedule 2.1 Narrative Description of 2020-2021 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 6/30/2021. 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 2022-2023 Cost Plan, the Equipment costs were obtained from the actual 2020-2021 depreciation expense and are as per below.

<u>Equipment Name</u>	<u>Depreciation Expense</u>
Heavy Trucks	\$ 8,079.00
Light Trucks	\$ 21,351.00
Autos	\$151,749.00
Other Equipment	<u>\$153,636.00</u>
Total	<u>\$334,815.00</u>

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	331,449			331,449
Total Allocated Additions:			0	0
Total To Be Allocated:	331,449	0		331,449

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	331,449	0	5,430	21,351	151,749
Departmental Totals					
Total Expenditures	331,449	0	5,430	21,351	151,749
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	331,449	0	5,430	21,351	151,749
Allocation Step 1					
1st Allocation	331,449	0	5,430	21,351	151,749
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 1000002 EQUIPMENT DEPREC					
Total Allocated	331,449	0	5,430	21,351	151,749

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

OTHER EQUIP	
Other Expense & Cost	
EQUIPMENT USE ALLOW	152,919
Departmental Totals	
Total Expenditures	152,919
Deductions	
Total Deductions	0
Functional Cost	152,919
Allocation Step 1	
1st Allocation	152,919
Allocation Step 2	
2nd Allocation	0
Total For 1000002 EQUIPMENT DEPREC	
Total Allocated	152,919

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	58.7661	3,191		3,191		3,191
6031 AG EXTENS	2,239	41.2339	2,239		2,239		2,239
SubTotal	5,430	100.0000	5,430		5,430		5,430
Total	5,430	100.0000	5,430		5,430		5,430

Allocation Basis: HEAVY TRUCKS DEPR COST
Allocation Source: HEAVY TRUCK DEPRECITATION 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	9.0347	1,929		1,929		1,929
1023 ASSESSOR	2,243	10.5054	2,243		2,243		2,243
2060 AG COMM	12,407	58.1097	12,407		12,407		12,407
2061 WTR MGT	2,843	13.3155	2,843		2,843		2,843
2076 PLANN/BLDG	1,929	9.0347	1,929		1,929		1,929
SubTotal	21,351	100.0000	21,351		21,351		21,351
Total	21,351	100.0000	21,351		21,351		21,351

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	5.4702	8,301		8,301		8,301
2021 SHERIFF	142,952	94.2029	142,952		142,952		142,952
2022 DRUG PREVENTTION	496	0.3269	496		496		496
SubTotal	151,749	100.0000	151,749		151,749		151,749
Total	151,749	100.0000	151,749		151,749		151,749

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	762	0.4983	762		762		762
1021 AUDITOR	4,827	3.1566	4,827		4,827		4,827
1022 TREASURER	56	0.0366	56		56		56
1031 CNTY CNSL	831	0.5434	831		831		831
1040 PERSONNEL	4,290	2.8054	4,290		4,290		4,290
1073 MAINTENANCE	15,582	10.1897	15,582		15,582		15,582
1074 CUSTODIAN	345	0.2256	345		345		345
1108 IT	20,359	13.3136	20,359		20,359		20,359
1109 PURCHASING	1,418	0.9273	1,418		1,418		1,418
1011 BRD OF SUPV	340	0.2223	340		340		340
1023 ASSESSOR	794	0.5192	794		794		794
1051 ELECTIONS	5,239	3.4260	5,239		5,239		5,239
2014 GRAND JURY	212	0.1386	212		212		212
2016 DIST ATTN	8,918	5.8318	8,918		8,918		8,918
2020 COMMUNICTNS	33,654	22.0077	33,654		33,654		33,654
2021 SHERIFF	18,307	11.9717	18,307		18,307		18,307
2022 DRUG PREVENTTION	3,568	2.3333	3,568		3,568		3,568
2031 JAIL	2,081	1.3609	2,081		2,081		2,081
2035 PROBATION	5,017	3.2808	5,017		5,017		5,017
2059 AG ADM SERV	617	0.4035	617		617		617
2060 AG COMM	3,335	2.1809	3,335		3,335		3,335
2061 WTR MGT	271	0.1772	271		271		271
2070 CLERK/RECOR	1,737	1.1359	1,737		1,737		1,737
2071 CORONER	13	0.0085	13		13		13
2076 PLANN/BLDG	1,805	1.1804	1,805		1,805		1,805
2077 ANIMAL CTRL	530	0.3466	530		530		530
2081 OES	8,504	5.5611	8,504		8,504		8,504
002329 DRUG ENFORCEMENT 2022	319	0.2086	319		319		319
6021 LIBRARY	7,828	5.1191	7,828		7,828		7,828

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
6022 ADULT LITERACY	1,270	0.8305	1,270		1,270		1,270
6031 AG EXTENS	90	0.0589	90		90		90
SubTotal	152,919	100.0000	152,919		152,919		152,919
Total	152,919	100.0000	152,919		152,919		152,919

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	762	0	0	0	762
1021 AUDITOR	4,827	0	0	0	4,827
1022 TREASURER	56	0	0	0	56
1031 CNTY CNSL	831	0	0	0	831
1040 PERSONNEL	4,290	0	0	0	4,290
1073 MAINTENANCE	17,511	0	1,929	0	15,582
1074 CUSTODIAN	345	0	0	0	345
1108 IT	20,359	0	0	0	20,359
1109 PURCHASING	1,418	0	0	0	1,418
1011 BRD OF SUPV	340	0	0	0	340
1023 ASSESSOR	3,037	0	2,243	0	794
1051 ELECTIONS	5,239	0	0	0	5,239
2014 GRAND JURY	212	0	0	0	212
2016 DIST ATTN	17,219	0	0	8,301	8,918
2020 COMMUNICTNS	33,654	0	0	0	33,654
2021 SHERIFF	161,259	0	0	142,952	18,307
2022 DRUG PREVENTTION	4,064	0	0	496	3,568
2031 JAIL	2,081	0	0	0	2,081
2035 PROBATION	8,208	3,191	0	0	5,017
2059 AG ADM SERV	617	0	0	0	617
2060 AG COMM	15,742	0	12,407	0	3,335
2061 WTR MGT	3,114	0	2,843	0	271
2070 CLERK/RECOR	1,737	0	0	0	1,737
2071 CORONER	13	0	0	0	13
2076 PLANN/BLDG	3,734	0	1,929	0	1,805
2077 ANIMAL CTRL	530	0	0	0	530
2081 OES	8,504	0	0	0	8,504
002329 DRUG	319	0	0	0	319
6021 LIBRARY	7,828	0	0	0	7,828
6022 ADULT LITERACY	1,270	0	0	0	1,270
6031 AG EXTENS	2,329	2,239	0	0	90
Direct Billed	0	0	0	0	0



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

Receiving Department	Total	HEAVY TRUCKS	LIGHT TRUCKS	AUTOS	OTHER EQUIP
Total	331,449	5,430	21,351	151,749	152,919

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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
BOARD OF SUPV	340	NA	NA	340
ASSESSOR	3,037	NA	NA	3,037
ELECTIONS	5,239	NA	NA	5,239
GRAND JURY	212	NA	NA	212
DISTRICT ATTN	17,219	NA	NA	17,219
COMMUNICATIONS	33,654	NA	NA	33,654
SHERIFF	161,259	NA	NA	161,259
DRUG PREVENTION	4,064	NA	NA	4,064
JAIL	2,081	NA	NA	2,081
PROBATION	8,208	NA	NA	8,208
AG ADMIN SERV	617	NA	NA	617
AG COMMISSIONER	15,742	NA	NA	15,742
WATER MANAGEMENT	3,114	NA	NA	3,114
CLERK/RECORDER	1,737	NA	NA	1,737
CORONER	13	NA	NA	13
PLANNING/BLDG	3,734	NA	NA	3,734
ANIML CNTRL SERV	530	NA	NA	530
OES	8,504	NA	NA	8,504
DRUG ENFORCEMENT	319	NA	NA	319
LIBRARY	7,828	NA	NA	7,828
ADULT LITERACY	1,270	NA	NA	1,270
AG EXTENSIONS	2,329	NA	NA	2,329
Department Total:	281,050	0	0	281,050
Grand Total:	281,050	0	0	281,050

COLUSA COUNTY
Schedule 3.1 Narrative Description of 2020-2021 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 2020-2021 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>
\$116,344	#1012-479910	Transfers In	General Government

DIRECT BILLED

There were no costs direct billed during the 2020-2021 Fiscal Year.

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

\$320,880 Total Budget 2020-2021 Actual Expenditures

\$437,241 Add back Transfers and Reimbursements

\$758,121 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:	736,432			736,432
FIXED ASSETS	(197)			
Total Deductions:	(197)			(197)
BUILDING DEPREC	12,084		12,084	
EQUIPMENT DEPREC	762		762	
1012 CAO		5,782	5,782	
1021 AUDITOR		7,285	7,285	
1022 TREASURER		1,420	1,420	
1031 CNTY CNSL		9,514	9,514	
1040 PERSONNEL		8,696	8,696	
1073 MAINTENANCE		6,355	6,355	
1074 CUSTODIAN		14,588	14,588	
1101 RISK MANAGEMENT/INSURANCE		31	31	
1108 IT		9,320	9,320	
1109 PURCHASING		6,818	6,818	
Total Allocated Additions:	12,846	69,809	82,655	82,655
#479321 PY INSURANCE DIVIDEND	0			
#479360 MISC-OTHER REVENUE	0			
#479910 TRANSFERS IN	(116,344)			
Total Departmental Cost Adjustments:	(116,344)			(116,344)
Total To Be Allocated:	632,737	69,809		702,546

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

	Total	General & Admin	BUDGET PREP	PERSONNEL	MAINTENANCE
Wages & Benefits					
Salaries & Wages	688,456	0	123,734	29,745	36,524
Other Expense & Cost					
53060 COMMUNICATIONS	2,861	0	0	0	0
53090 HOUSEHOLD EXPENSE	0	0	0	0	0
53061 COMMUNICATIONS-CELL	2,160	0	0	0	0
53100 INSURANCE	1,130	0	0	0	0
53120 MAINTENANCE-EQUIPMENT	5,981	0	0	0	0
53121 MAINTENANCE-SOFTWARE	10,062	0	0	0	0
53150 MEMBERSHIPS	12,945	0	0	0	0
53163 FINANCE/LATE CHARGES	0	0	0	0	0
53170 OFFICE EXPENSE	3,553	0	0	0	0
53171 POSTAGE	1,680	0	0	0	0
53180 PROFESSIONAL SPEC SERV	1,861	0	0	0	0
53190 PUBL & LEGAL NOTICE	0	0	0	0	0
53200 RENTS & LEASES EQUIP	3,043	0	0	0	0
53229 INDIRECT OVERHEAD COSTS	0	0	0	0	0
53230 SPECIAL DEPT EXPENSE	96	0	0	0	0
53231 SOFTWARE	1,477	0	0	0	0
53250 TRANSPORTATION & TRAVEL	0	0	0	0	0
532504 TRANSPORT & TRAVEL-VENDOR	0	0	0	0	0
53251 EDUCATION & TRAINING	0	0	0	0	0
53260 UTILITIES	930	0	0	0	0
*FIXED ASSETS	197	197	0	0	0
Departmental Totals					
Total Expenditures	736,432	197	123,734	29,745	36,524
Deductions					
Total Deductions	(197)	(197)	0	0	0
Cost Adjustments					
#479321 PY INSURANCE DIVIDEND	0	0	0	0	0
#479360 MISC-OTHER REVENUE	0	0	0	0	0
#479910 TRANSFERS IN	(116,344)	0	0	0	0
Functional Cost	619,891	0	123,734	29,745	36,524

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	12,846	12,846	0	0	0
Reallocate Admin Costs		(12,846)	2,162	520	638
Unallocated Costs	(351,617)	0	0	0	0
1st Allocation	281,120	0	125,896	30,265	37,162
Allocation Step 2					
Inbound- All Others	69,809	69,809	0	0	0
Reallocate Admin Costs		(69,809)	11,749	2,827	3,470
Unallocated Costs	(43,575)	0	0	0	0
2nd Allocation	26,234	0	11,749	2,827	3,470
Total For 1010120 1012 CAO					
Total Allocated	307,354	0	137,645	33,092	40,632

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

	CUSTODIAN	IT	PURCHASING	RISK MGMT	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	2,891	6,238	64,209	12,953	411,073
Other Expense & Cost					
53060 COMMUNICATIONS	0	0	0	0	2,861
53090 HOUSEHOLD EXPENSE	0	0	0	0	0
53061 COMMUNICATIONS-CELL	0	0	0	0	2,160
53100 INSURANCE	0	0	0	0	1,130
53120 MAINTENANCE-EQUIPMENT	0	0	0	0	5,981
53121 MAINTENANCE-SOFTWARE	0	0	0	0	10,062
53150 MEMBERSHIPS	0	0	0	0	12,945
53163 FINANCE/LATE CHARGES	0	0	0	0	0
53170 OFFICE EXPENSE	0	0	0	0	3,553
53171 POSTAGE	0	0	0	0	1,680
53180 PROFESSIONAL SPEC SERV	0	0	0	0	1,861
53190 PUBL & LEGAL NOTICE	0	0	0	0	0
53200 RENTS & LEASES EQUIP	0	0	0	0	3,043
53229 INDIRECT OVERHEAD COSTS	0	0	0	0	0
53230 SPECIAL DEPT EXPENSE	0	0	0	0	96
53231 SOFTWARE	0	0	0	0	1,477
53250 TRANSPORTATION & TRAVEL	0	0	0	0	0
532504 TRANSPORT & TRAVEL-VENDOR	0	0	0	0	0
53251 EDUCATION & TRAINING	0	0	0	0	0
53260 UTILITIES	0	0	0	0	930
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	2,891	6,238	64,209	12,953	458,852
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#479321 PY INSURANCE DIVIDEND	0	0	0	0	0
#479360 MISC-OTHER REVENUE	0	0	0	0	0
#479910 TRANSFERS IN	0	0	0	0	(116,344)
Functional Cost	2,891	6,238	64,209	12,953	342,508

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	50	109	1,121	226	8,020
Unallocated Costs	0	0	0	0	(350,528)
1st Allocation	2,941	6,347	65,330	13,179	0
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	272	593	6,094	1,229	43,575
Unallocated Costs	0	0	0	0	(43,575)
2nd Allocation	272	593	6,094	1,229	0
Total For 1010120 1012 CAO					
Total Allocated	3,213	6,940	71,424	14,408	0

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

RETIREE HEALTH

Wages & Benefits

Salaries & Wages	1,089
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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	1,089
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Deductions

Total Deductions	0
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Cost Adjustments

#479321 PY INSURANCE DIVIDEND	0
#479360 MISC-OTHER REVENUE	0
#479910 TRANSFERS IN	0

Functional Cost	1,089
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COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 1012 CAO

RETIREE HEALTH

Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	0
Unallocated Costs	(1,089)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
2nd Allocation	0
Total For 1010120 1012 CAO	
Total Allocated	0

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	736,432	0.9636	1,213		1,213		1,213
1021 AUDITOR	1,595,725	2.0880	2,629		2,629	248	2,877
1022 TREASURER	602,124	0.7879	992		992	93	1,085
1031 CNTY CNSL	713,032	0.9330	1,175		1,175	111	1,286
1040 PERSONNEL	644,583	0.8434	1,062		1,062	100	1,162
1073 MAINTENANCE	570,660	0.7467	940		940	89	1,029
1074 CUSTODIAN	368,601	0.4823	607		607	57	664
1101 RISK MANAGEMENT/INSURANCE	144,057	0.1885	237		237	22	259
1108 IT	782,682	1.0242	1,289		1,289	121	1,410
1109 PURCHASING	623,504	0.8159	1,027		1,027	97	1,124
1011 BRD OF SUPV	758,531	0.9925	1,250		1,250	118	1,368
1023 ASSESSOR	1,316,071	1.7221	2,168		2,168	204	2,372
10261 REV/REC	-1,216	-0.0016	-2		-2		-2
1051 ELECTIONS	552,232	0.7226	910		910	86	996
1092 ADVERTISING	714	0.0009	1		1		1
1103 EE_BENEFITS	5,694	0.0075	9		9	1	10
1106 SURVERYOR	49,970	0.0654	82		82	8	90
1107 REFUNDS	-115	-0.0002					
20131 SUPERIOR COURT - CJF	641,870	0.8399	1,057		1,057	100	1,157
2014 GRAND JURY	9,977	0.0131	16		16	2	18
2016 DIST ATTN	1,772,718	2.3196	2,920		2,920	275	3,195
2017 CHILD SUPP SVCS	488,734	0.6395	805		805	76	881
2019 PUBL DEFEND	321,882	0.4212	530		530	50	580
2020 COMMUNICTNS	793,598	1.0384	1,307		1,307	123	1,430
2021 SHERIFF	5,718,136	7.4823	9,420		9,420	888	10,308
20211 SO BAILIFF	394,180	0.5158	649		649	61	710
2024 SHF-BOATING 2021	137,618	0.1801	227		227	21	248
002344 SHF-CLAMMET GRANT 2022	14,005	0.0183	23		23	2	25
2022 DRUG PREVENTTION	178,932	0.2341	295		295	28	323

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
2031 JAIL	3,956,378	5.1770	6,518		6,518	614	7,132
2033 JUV FAC	1,711,028	2.2389	2,819		2,819	266	3,085
2035 PROBATION	1,886,913	2.4691	3,108		3,108	293	3,401
002528 LOCAL COMM CORRCTN	560,872	0.7339	924		924	87	1,011
02531 COMM CORRTN PRFRM INCENT	192,726	0.2522	317		317	30	347
2036 VICTIM WITN	233,675	0.3058	385		385	36	421
20363 YOUTH OFFEND GNT	141,931	0.1857	234		234	22	256
2050 FLD WTR CON 02021	45,777	0.0599	75		75	7	82
2059 AG ADM SERV	537,145	0.7029	885		885	83	968
2060 AG COMM	1,242,374	1.6257	2,047		2,047	193	2,240
2061 WTR MGT	181,796	0.2379	299		299	28	327
2065 SITES_PROJ	621,584	0.8134	1,024		1,024	96	1,120
2070 CLERK/RECOR	389,039	0.5091	641		641	60	701
2071 CORONER	201,050	0.2631	331		331	31	362
2076 PLANN/BLDG	999,276	1.3076	1,646		1,646	155	1,801
2077 ANIMAL CTRL	216,498	0.2833	357		357	34	391
2080 TRAPPER	75,401	0.0987	124		124	12	136
2081 OES	262,852	0.3439	433		433	41	474
20811 HOME SECUR 2081	122,940	0.1609	203		203	19	222
2083 PUBLIC ADMN	16,749	0.0219	28		28	3	31
002327 JAIL INMATE WELFARE 2031	33,283	0.0436	55		55	5	60
002329 DRUG ENFORCEMENT 2022	471	0.0006	1		1		1
02331 CIVIL FEE CAP PROJ 2021	4,818	0.0063	8		8	1	9
02340 SHERIFF-SLESF 2021	94,143	0.1232	155		155	15	170
002657 CC SERV AREA #2	330,151	0.4320	544		544	51	595
3010 PUBLIC WORKS/ROADS	7,531,265	9.8545	12,403		12,403	1,170	13,573
4010 BEHAVORIAL HEALTH ADMIN SERV	1,036,672	1.3565	1,708		1,708	161	1,869
4011 SUBSTANCE ABUSE SERVICES	427,143	0.5589	704		704	66	770
4012 HEALTH	2,471,471	3.2340	4,071		4,071	384	4,455
4013 MENTAL HEALTH	7,355,139	9.6243	12,117		12,117	1,142	13,259

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
002936 MENTAL HLTH SERV FUND	599,676	0.7847	988		988	93	1,081
002940 MHSA PREV & EARLY INTERV	238,298	0.3118	393		393	37	430
002943 MHSA CAP FAC 002936	66,490	0.0870	110		110	10	120
002947 MHSA-HOUSING	136,437	0.1785	225		225	21	246
4015 AIR/WTR POLL CON	466,548	0.6105	769		769	72	841
4019 ENVIRONMENTAL HEALTH	582,304	0.7620	959		959	90	1,049
4023 AMBULANCE	16,697	0.0218	28		28	3	31
4031 CALIF CHILDRNS SRV 4012	23,405	0.0306	39		39	4	43
5010 WELFARE ADMIN #108	1,324,029	1.7325	2,181		2,181	206	2,387
5011 WELFARE #108	7,047,318	9.2215	11,610		11,610	1,094	12,704
5020 CATEG AID/SAWS HHS 5011	3,866,051	5.0588	6,369		6,369	600	6,969
5032 INDG BURIAL	532	0.0007	1		1		1
5033 SR NUTRITON	290,526	0.3802	479		479	45	524
5041 JUV CRT WRD	28,625	0.0375	47		47	4	51
5051 VET SERV	106,677	0.1396	176		176	17	193
5061 SR CITIZENS	18,352	0.0240	30		30	3	33
6021 LIBRARY	1,177,949	1.5414	1,941		1,941	183	2,124
6022 ADULT LITERACY	32,205	0.0421	53		53	5	58
6031 AG EXTENS	365,101	0.4777	601		601	57	658
7013 COUNTYWIDE RECREATION	1,513	0.0020	2		2		2
7032 COL VET	27,816	0.0364	46		46	4	50
7033 MAX VET	5,779	0.0076	10		10	1	11
7035 WMS VET	-17,883	-0.0234	-29		-29	-3	-32
2078 FISH AND GAME	6,114	0.0080	10		10	1	11
1075 MIGRANT HOUSING	556,106	0.7277	916		916	86	1,002
1078 MIGRANT HOUSING 1075	214,779	0.2810	354		354	33	387
04006 EAST PARK RESERVOIR	413,523	0.5411	681		681	64	745
04000 SOLID WASTE	2,508,227	3.2821	4,132		4,132	389	4,521
04001 AIRPORT ENTRPSE	558,376	0.7306	920		920	87	1,007
07526 IHSS PUBLIC AUTHORITY	93,235	0.1220	154		154	14	168

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	2,852,203	3.7322	4,699		4,699	443	5,142
SubTotal	76,422,499	100.0000	125,896		125,896	11,749	137,645
Total	76,422,499	100.0000	125,896		125,896	11,749	137,645

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	7,375	1.0203	309		309		309
1021 AUDITOR	19,318	2.6727	809		809	76	885
1022 TREASURER	4,925	0.6814	206		206	19	225
1031 CNTY CNSL	4,175	0.5776	175		175	16	191
1040 PERSONNEL	6,461	0.8939	271		271	26	297
1073 MAINTENANCE	7,817	1.0815	327		327	31	358
1074 CUSTODIAN	7,716	1.0675	323		323	30	353
1101 RISK MANAGEMENT/INSURANCE	6,554	0.9068	274		274	26	300
1108 IT	7,397	1.0234	310		310	29	339
1109 PURCHASING	2,882	0.3987	121		121	11	132
1011 BRD OF SUPV	371	0.0513	16		16	1	17
1023 ASSESSOR	16,701	2.3106	699		699	66	765
1051 ELECTIONS	4,084	0.5650	171		171	16	187
2016 DIST ATTN	18,296	2.5313	766		766	72	838
20161 DA WEL/INV	1,648	0.2280	69		69	7	76
2017 CHILD SUPP SVCS	14,473	2.0024	606		606	57	663
2020 COMMUNICTNS	13,781	1.9066	577		577	54	631
2021 SHERIFF	90,191	12.4783	3,777		3,777	357	4,134
20211 SO BAILIFF	3,521	0.4871	147		147	14	161
2024 SHF-BOATING 2021	88	0.0122	4		4		4
2031 JAIL	31,318	4.3329	1,311		1,311	124	1,435
2035 PROBATION	27,979	3.8710	1,172		1,172	111	1,283
002528 LOCAL COMM CORRCTN	5,914	0.8182	248		248	23	271
02531 COMM CORRTN PRFRM INCENT	2,000	0.2767	84		84	8	92
2036 VICTIM WITN	1,614	0.2233	68		68	6	74
20363 YOUTH OFFEND GNT	1,831	0.2533	77		77	7	84
2059 AG ADM SERV	7,841	1.0848	328		328	31	359
2060 AG COMM	17,930	2.4807	751		751	71	822
2061 WTR MGT	1,789	0.2475	75		75	7	82

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
2070 CLERK/RECOR	9,806	1.3567	411		411	39	450
2071 CORONER	1,514	0.2095	63		63	6	69
2076 PLANN/BLDG	16,365	2.2641	685		685	65	750
2077 ANIMAL CTRL	2,851	0.3944	119		119	11	130
2081 OES	1,725	0.2387	72		72	7	79
2083 PUBLIC ADMN	43	0.0059	2		2		2
002657 CC SERV AREA #2	43	0.0059	2		2		2
3010 PUBLIC WORKS/ROADS	67,804	9.3808	2,839		2,839	268	3,107
4010 BEHAVORIAL HEALTH ADMIN SERV	29,576	4.0919	1,238		1,238	117	1,355
4012 HEALTH	29,509	4.0826	1,236		1,236	117	1,353
4013 MENTAL HEALTH	73,239	10.1328	3,067		3,067	289	3,356
4015 AIR/WTR POLL CON	4,933	0.6825	207		207	19	226
4019 ENVIRONMENTAL HEALTH	8,700	1.2037	364		364	34	398
5010 WELFARE ADMIN #108	16,581	2.2940	694		694	66	760
5011 WELFARE #108	75,187	10.4023	3,148		3,148	297	3,445
5033 SR NUTRITON	3,187	0.4409	133		133	13	146
5051 VET SERV	1,408	0.1948	59		59	6	65
6021 LIBRARY	12,809	1.7722	536		536	51	587
6031 AG EXTENS	4,260	0.5894	178		178	17	195
1075 MIGRANT HOUSING	4,254	0.5886	178		178	17	195
04006 EAST PARK RESERVOIR	2,969	0.4108	124		124	12	136
04001 AIRPORT ENTRPSE	674	0.0933	28		28	3	31
04002 TRANSIT AGENCY	19,365	2.6792	811		811	77	888
SubTotal	722,792	100.0000	30,265		30,265	2,827	33,092
Total	722,792	100.0000	30,265		30,265	2,827	33,092

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

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	12,154	2.5757	957		957		957
1021 AUDITOR	8,004	1.6962	630		630	60	690
1022 TREASURER	3,010	0.6379	237		237	23	260
1031 CNTY CNSL	4,891	1.0365	385		385	37	422
1040 PERSONNEL	21,026	4.4559	1,656		1,656	159	1,815
1074 CUSTODIAN	2,425	0.5139	191		191	18	209
1101 RISK MANAGEMENT/INSURANCE	4,253	0.9013	335		335	32	367
1108 IT	2,049	0.4342	161		161	15	176
1109 PURCHASING	2,095	0.4440	165		165	16	181
1011 BRD OF SUPV	8,666	1.8365	682		682	65	747
1023 ASSESSOR	11,098	2.3519	874		874	84	958
1051 ELECTIONS	3,825	0.8106	301		301	29	330
20131 SUPERIOR COURT - CJF	12,717	2.6950	1,002		1,002	96	1,098
20132 SUP CRT- HIST 20131	18,799	3.9839	1,481		1,481	142	1,623
20133 SUP CRT - BNKR 20131	233	0.0494	18		18	2	20
2016 DIST ATTN	78,570	16.6509	6,186		6,186	595	6,781
2017 CHILD SUPP SVCS	830	0.1759	65		65	6	71
2020 COMMUNICTNS	34	0.0072	3		3		3
2021 SHERIFF	63,026	13.3566	4,964		4,964	476	5,440
2024 SHF-BOATING 2021	8	0.0017	1		1		1
2031 JAIL	738	0.1564	58		58	6	64
2035 PROBATION	13,234	2.8046	1,042		1,042	100	1,142
2060 AG COMM	415	0.0879	33		33	3	36
2065 SITES_PROJ	2,269	0.4809	179		179	17	196
2070 CLERK/RECOR	11,022	2.3358	868		868	83	951
2071 CORONER	6	0.0013					
2076 PLANN/BLDG	5,703	1.2086	449		449	43	492
2081 OES	8	0.0017	1		1		1
2083 PUBLIC ADMN	287	0.0608	23		23	2	25

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	12,443	2.6370	980		980	94	1,074
4010 BEHAVORIAL HEALTH ADMIN SERV	15,423	3.2685	1,215		1,215	116	1,331
4011 SUBSTANCE ABUSE SERVICES	6,654	1.4101	524		524	50	574
4012 HEALTH	5,850	1.2397	461		461	44	505
4013 MENTAL HEALTH	19,870	4.2109	1,565		1,565	150	1,715
002936 MENTAL HLTH SERV FUND	2,207	0.4677	174		174	17	191
002946 SAFE HEAVEN PROJ 002940	4,343	0.9204	342		342	33	375
4019 ENVIRONMENTAL HEALTH	8,764	1.8573	690		690	66	756
4023 AMBULANCE	4,282	0.9075	337		337	32	369
5010 WELFARE ADMIN #108	2,131	0.4516	168		168	16	184
5011 WELFARE #108	8,240	1.7462	649		649	62	711
5051 VET SERV	772	0.1636	61		61	6	67
6021 LIBRARY	65,888	13.9631	5,189		5,189	497	5,686
6022 ADULT LITERACY	1,327	0.2812	105		105	10	115
6031 AG EXTENS	28	0.0059	2		2		2
7032 COL VET	962	0.2039	76		76	7	83
7033 MAX VET	179	0.0379	14		14	1	15
04001 AIRPORT ENTRPSE	18,789	3.9818	1,480		1,480	142	1,622
04002 TRANSIT AGENCY	1,943	0.4118	153		153	15	168
OUTSIDE AGENCIES	381	0.0807	30		30	3	33
SubTotal	471,871	100.0000	37,162		37,162	3,470	40,632
Total	471,871	100.0000	37,162		37,162	3,470	40,632

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	13,049	3.1720	93		93		93
1021 AUDITOR	17,096	4.1558	122		122	12	134
1022 TREASURER	7,369	1.7913	53		53	5	58
1031 CNTY CNSL	10,255	2.4928	73		73	7	80
1040 PERSONNEL	9,674	2.3516	69		69	7	76
1073 MAINTENANCE	9,491	2.3071	68		68	6	74
1074 CUSTODIAN	6,827	1.6595	49		49	5	54
1101 RISK MANAGEMENT/INSURANCE	1,995	0.4850	14		14	1	15
1108 IT	7,200	1.7502	51		51	5	56
1109 PURCHASING	8,881	2.1588	63		63	6	69
1011 BRD OF SUPV	15,323	3.7248	110		110	10	120
1023 ASSESSOR	18,118	4.4042	130		130	12	142
1051 ELECTIONS	7,975	1.9386	57		57	5	62
20131 SUPERIOR COURT - CJF	10,701	2.6013	77		77	7	84
20132 SUP CRT- HIST 20131	17,131	4.1643	122		122	12	134
20133 SUP CRT - BNKR 20131	3,670	0.8921	26		26	3	29
2016 DIST ATTN	3,504	0.8518	25		25	2	27
2021 SHERIFF	889	0.2161	6		6	1	7
2035 PROBATION	21,422	5.2074	153		153	15	168
2036 VICTIM WITN	236	0.0574	2		2		2
2070 CLERK/RECOR	19,151	4.6553	137		137	13	150
2076 PLANN/BLDG	7,718	1.8761	55		55	5	60
2083 PUBLIC ADMN	750	0.1823	5		5	1	6
002258 DA INDIAN GAMNG 2016	316	0.0768	2		2		2
3010 PUBLIC WORKS/ROADS	24,016	5.8379	172		172	16	188
4010 BEHAVIORIAL HEALTH ADMIN SERV	19,132	4.6507	137		137	13	150
4011 SUBSTANCE ABUSE SERVICES	8,256	2.0069	59		59	6	65
4012 HEALTH	19,663	4.7798	141		141	13	154
4013 MENTAL HEALTH	24,648	5.9916	176		176	17	193

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	2,739	0.6658	20		20	2	22
002947 MHSA-HOUSING	273	0.0664	2		2		2
4019 ENVIRONMENTAL HEALTH	9,477	2.3037	68		68	6	74
5010 WELFARE ADMIN #108	7,166	1.7420	51		51	5	56
5011 WELFARE #108	27,696	6.7325	198		198	19	217
5051 VET SERV	556	0.1352	4		4		4
6021 LIBRARY	40,398	9.8202	289		289	29	318
6022 ADULT LITERACY	1,110	0.2698	8		8	1	9
7032 COL VET	7,371	1.7918	53		53	5	58
OUTSIDE AGENCIES	136	0.0331	1		1		1
SubTotal	411,378	100.0000	2,941		2,941	272	3,213
Total	411,378	100.0000	2,941		2,941	272	3,213

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	10,345	1.5401	98		98		98
1021 AUDITOR	18,338	2.7301	173		173	16	189
1022 TREASURER	6,892	1.0260	65		65	6	71
1031 CNTY CNSL	9,177	1.3662	87		87	8	95
1040 PERSONNEL	8,733	1.3001	83		83	8	91
1073 MAINTENANCE	11,064	1.6471	105		105	10	115
1074 CUSTODIAN	5,741	0.8547	54		54	5	59
1101 RISK MANAGEMENT/INSURANCE	1,510	0.2248	14		14	1	15
1108 IT	7,172	1.0677	68		68	6	74
1109 PURCHASING	2,984	0.4442	28		28	3	31
002660 SRV AREA#1 CEN RCH	1	0.0001					
03000 ARBCKLE-C/C FIRE	3	0.0004					
03010 BEAR VL-INDIAN VL FIRE	1	0.0001					
03030 MAX FIRE PROT	2	0.0003					
03040 PRINCETN FIRE PROT	1	0.0001					
03060 SAC RIV FIRE DIST	3	0.0004					
03080 ARBCKLE CEM	1	0.0001					
03090 COLLEGE CTY CEM	1	0.0001					
03100 COL CEM DIST	2	0.0003					
03130 MAXWELL CEM	1	0.0001					
03150 STONYFRD-IND VL CEM	1	0.0001					
03160 WILLIAMS CEM	1	0.0001					
03177 ARB P/REC-PRK/FAC 03175	2	0.0003					
03180 MAXWELL REC & PARK DIST	1	0.0001					
03190 COLUSA BSN DRN	1	0.0001					
03200 COLUSA RESC CONV	1	0.0001					
03260 CO MOSQ ABATMNT	3	0.0004					
03410 COLUSA CO WTRWKS #1	1	0.0001					
03420 PRINCTN WATRWRKS	1	0.0001					

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
03511 CRTINA CSD RED RNCH ZN2	1	0.0001					
03512 CRTINA CSD RVR GLN ZN3	1	0.0001					
1011 BRD OF SUPV	8,242	1.2270	78		78	7	85
1023 ASSESSOR	14,610	2.1751	138		138	13	151
1051 ELECTIONS	7,722	1.1496	73		73	7	80
20131 SUPERIOR COURT - CJF	1	0.0001					
2014 GRAND JURY	90	0.0134	1		1		1
2016 DIST ATTNV	32,257	4.8023	305		305	29	334
20161 DA WEL/INV	1,461	0.2175	14		14	1	15
2017 CHILD SUPP SVCS	3,092	0.4603	29		29	3	32
2019 PUBL DEFEND	1	0.0001					
2020 COMMUNICTNS	4,384	0.6527	41		41	4	45
2021 SHERIFF	66,739	9.9357	631		631	60	691
20211 SO BAILIFF	3,653	0.5438	35		35	3	38
2024 SHF-BOATING 2021	1	0.0001					
2031 JAIL	8,747	1.3022	83		83	8	91
2035 PROBATION	26,700	3.9750	252		252	24	276
002528 LOCAL COMM CORRCTN	6,139	0.9139	58		58	6	64
02531 COMM CORRTN PRFRM INCENT	2,076	0.3091	20		20	2	22
2036 VICTIM WITN	1,805	0.2687	17		17	2	19
20363 YOUTH OFFEND GNT	1,900	0.2829	18		18	2	20
20364 CO VICTIM WITN SRV-XC 2016	15	0.0022					
2059 AG ADM SERV	6,925	1.0310	65		65	6	71
2060 AG COMM	26,754	3.9830	253		253	24	277
2061 WTR MGT	1,853	0.2759	18		18	2	20
2070 CLERK/RECOR	10,086	1.5016	95		95	9	104
2071 CORONER	1,462	0.2177	14		14	1	15
2076 PLANN/BLDG	12,243	1.8227	116		116	11	127
2077 ANIMAL CTRL	2,923	0.4352	28		28	3	31
2081 OES	1,831	0.2726	17		17	2	19

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
2083 PUBLIC ADMN	103	0.0153	1		1		1
002327 JAIL INMATE WELFARE 2031	1	0.0001					
002657 CC SERV AREA #2	1	0.0001					
3010 PUBLIC WORKS/ROADS	29,281	4.3592	277		277	26	303
032001 CCRCD PYRLL 03200	2	0.0003					
4010 BEHAVORIAL HEALTH ADMIN SERV	46,914	6.9843	443		443	42	485
4011 SUBSTANCE ABUSE SERVICES	5	0.0007					
4012 HEALTH	17,535	2.6105	166		166	16	182
4013 MENTAL HEALTH	64,287	9.5707	607		607	58	665
002936 MENTAL HLTH SERV FUND	3	0.0004					
002940 MHSA PREV & EARLY INTERV	1	0.0001					
002947 MHSA-HOUSING	1	0.0001					
002946 SAFE HEAVEN PROJ 002940	176	0.0262	2		2		2
4015 AIR/WTR POLL CON	4,811	0.7162	45		45	4	49
4019 ENVIRONMENTAL HEALTH	7,790	1.1597	74		74	7	81
4023 AMBULANCE	1	0.0001					
5010 WELFARE ADMIN #108	28,095	4.1826	265		265	25	290
5011 WELFARE #108	75,481	11.2386	711		711	67	778
5033 SR NUTRITON	2,923	0.4352	28		28	3	31
5051 VET SERV	1,461	0.2175	14		14	1	15
6021 LIBRARY	37,363	5.5624	353		353	34	387
6031 AG EXTENS	4,824	0.7182	46		46	4	50
1075 MIGRANT HOUSING	3,304	0.4919	31		31	3	34
04006 EAST PARK RESERVOIR	2,923	0.4352	28		28	3	31
04000 SOLID WASTE	1	0.0001					
04001 AIRPORT ENTRPSE	1	0.0001					
04002 TRANSIT AGENCY	8,681	1.2924	82		82	8	90
04060 LAFCO	1	0.0001					
OUTSIDE AGENCIES	38	0.0057					
SubTotal	671,706	100.0000	6,347		6,347	593	6,940

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

Activity - IT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	671,706	100.0000	6,347		6,347	593	6,940

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	7,513	4.7315	3,091		3,091		3,091
1021 AUDITOR	8,823	5.5565	3,630		3,630	355	3,985
1022 TREASURER	8,120	5.1138	3,341		3,341	327	3,668
1031 CNTY CNSL	536	0.3376	221		221	22	243
1040 PERSONNEL	6,281	3.9556	2,584		2,584	253	2,837
1073 MAINTENANCE	4,182	2.6337	1,721		1,721	168	1,889
1074 CUSTODIAN	1,252	0.7885	515		515	50	565
1101 RISK MANAGEMENT/INSURANCE	340	0.2141	140		140	14	154
1108 IT	2,302	1.4498	947		947	93	1,040
1109 PURCHASING	2,274	1.4321	936		936	92	1,028
002660 SRV AREA#1 CEN RCH	852	0.5366	351		351	34	385
03010 BEAR VL-INDIAN VL FIRE	5,758	3.6263	2,369		2,369	232	2,601
03100 COL CEM DIST	1,052	0.6625	433		433	42	475
03160 WILLIAMS CEM	257	0.1619	106		106	10	116
03420 PRINCTN WATRWRKS	128	0.0806	53		53	5	58
1011 BRD OF SUPV	1,435	0.9037	590		590	58	648
1023 ASSESSOR	5,487	3.4556	2,258		2,258	221	2,479
1051 ELECTIONS	10,460	6.5875	4,304		4,304	421	4,725
1103 EE_BENEFITS	129	0.0812	53		53	5	58
1106 SURVERYOR	304	0.1915	125		125	12	137
2014 GRAND JURY	877	0.5523	361		361	35	396
2016 DIST ATTN	1,133	0.7135	466		466	46	512
20161 DA WEL/INV	9	0.0057	4		4		4
2017 CHILD SUPP SVCS	3,351	2.1104	1,379		1,379	135	1,514
2020 COMMUNICTNS	301	0.1896	124		124	12	136
2021 SHERIFF	3,777	2.3787	1,554		1,554	152	1,706
2024 SHF-BOATING 2021	414	0.2607	170		170	17	187
2022 DRUG PREVENTTION	282	0.1776	116		116	11	127
2031 JAIL	4,500	2.8340	1,851		1,851	181	2,032

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
2035 PROBATION	2,989	1.8824	1,230		1,230	120	1,350
002528 LOCAL COMM CORRCTN	1,312	0.8263	540		540	53	593
2036 VICTIM WITN	370	0.2330	152		152	15	167
20363 YOUTH OFFEND GNT	212	0.1335	87		87	9	96
2059 AG ADM SERV	64	0.0403	26		26	3	29
2060 AG COMM	1,397	0.8798	575		575	56	631
2061 WTR MGT	282	0.1776	116		116	11	127
2070 CLERK/RECOR	2,798	1.7621	1,151		1,151	113	1,264
2071 CORONER	503	0.3168	207		207	20	227
2076 PLANN/BLDG	3,259	2.0524	1,341		1,341	131	1,472
2077 ANIMAL CTRL	549	0.3457	226		226	22	248
2081 OES	64	0.0403	26		26	3	29
20811 HOME SECUR 2081	1,437	0.9050	591		591	58	649
002327 JAIL INMATE WELFARE 2031	331	0.2085	136		136	13	149
02331 CIVIL FEE CAP PROJ 2021	28	0.0176	12		12	1	13
02340 SHERIFF-SLESF 2021	1,145	0.7211	471		471	46	517
002657 CC SERV AREA #2	299	0.1883	123		123	12	135
3010 PUBLIC WORKS/ROADS	543	0.3420	223		223	22	245
4010 BEHAVORIAL HEALTH ADMIN SERV	212	0.1335	87		87	9	96
4011 SUBSTANCE ABUSE SERVICES	387	0.2437	159		159	16	175
4012 HEALTH	4,482	2.8227	1,844		1,844	181	2,025
4013 MENTAL HEALTH	6,196	3.9021	2,549		2,549	250	2,799
002940 MHSA PREV & EARLY INTERV	129	0.0812	53		53	5	58
002943 MHSA CAP FAC 002936	19	0.0120	8		8	1	9
002947 MHSA-HOUSING	367	0.2311	151		151	15	166
4015 AIR/WTR POLL CON	1,899	1.1959	781		781	77	858
4019 ENVIRONMENTAL HEALTH	1,743	1.0977	717		717	70	787
5010 WELFARE ADMIN #108	1,271	0.8004	523		523	51	574
5011 WELFARE #108	19,905	12.5361	8,187		8,187	803	8,990
5033 SR NUTRITON	128	0.0806	53		53	5	58

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
5051 VET SERV	344	0.2166	142		142	14	156
5061 SR CITIZENS	19	0.0120	8		8	1	9
6021 LIBRARY	1,385	0.8722	570		570	56	626
6022 ADULT LITERACY	216	0.1360	89		89	9	98
6031 AG EXTENS	28	0.0176	12		12	1	13
2078 FISH AND GAME	628	0.3955	258		258	25	283
1075 MIGRANT HOUSING	123	0.0775	51		51	5	56
04006 EAST PARK RESERVOIR	497	0.3130	204		204	20	224
04000 SOLID WASTE	45	0.0283	19		19	2	21
04001 AIRPORT ENTRPSE	16,183	10.1917	6,658		6,658	652	7,310
04002 TRANSIT AGENCY	524	0.3300	216		216	21	237
OUTSIDE AGENCIES	2,345	1.4768	965		965	94	1,059
SubTotal	158,786	100.0000	65,330		65,330	6,094	71,424
Total	158,786	100.0000	65,330		65,330	6,094	71,424

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	44	0.1578	21		21		21
1021 AUDITOR	78	0.2797	37		37	3	40
1022 TREASURER	190	0.6814	90		90	8	98
1031 CNTY CNSL	50	0.1793	24		24	2	26
1040 PERSONNEL	67	0.2403	32		32	3	35
1073 MAINTENANCE	752	2.6969	355		355	33	388
1074 CUSTODIAN	67	0.2403	32		32	3	35
1108 IT	52	0.1865	25		25	2	27
1109 PURCHASING	23	0.0825	11		11	1	12
002128 ALMOND PARADISE ST LITNG	10	0.0359	5		5		5
002129 THOMPSON ST LITNG	10	0.0359	5		5		5
002133 WHISPER CRK-CROSS CRK LIT	10	0.0359	5		5		5
002660 SRV AREA#1 CEN RCH	55	0.1972	26		26	2	28
1011 BRD OF SUPV	135	0.4841	64		64	6	70
1023 ASSESSOR	242	0.8679	114		114	11	125
1051 ELECTIONS	40	0.1435	19		19	2	21
20131 SUPERIOR COURT - CJF	246	0.8822	116		116	11	127
2016 DIST ATTN	457	1.6389	216		216	20	236
20161 DA WEL/INV	3	0.0108	1		1		1
2017 CHILD SUPP SVCS	39	0.1399	18		18	2	20
2019 PUBL DEFEND	42	0.1506	20		20	2	22
2020 COMMUNICTNS	43	0.1542	20		20	2	22
2021 SHERIFF	5,327	19.1040	2,514		2,514	237	2,751
20211 SO BAILIFF	8	0.0287	4		4		4
2024 SHF-BOATING 2021	57	0.2044	27		27	3	30
2022 DRUG PREVENTTION	31	0.1112	15		15	1	16
2031 JAIL	4,153	14.8938	1,963		1,963	183	2,146
2035 PROBATION	266	0.9540	126		126	12	138
002528 LOCAL COMM CORRCTN	25	0.0897	12		12	1	13

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	58	0.2080	27		27	3	30
20363 YOUTH OFFEND GNT	38	0.1363	18		18	2	20
2059 AG ADM SERV	84	0.3012	40		40	4	44
2060 AG COMM	311	1.1153	147		147	14	161
2061 WTR MGT	23	0.0825	11		11	1	12
2070 CLERK/RECOR	67	0.2403	32		32	3	35
2071 CORONER	5	0.0179	2		2		2
2076 PLANN/BLDG	67	0.2403	32		32	3	35
2077 ANIMAL CTRL	49	0.1757	23		23	2	25
2081 OES	8	0.0287	4		4		4
2083 PUBLIC ADMN	2	0.0072	1		1		1
002258 DA INDIAN GAMNG 2016	25	0.0897	12		12	1	13
002657 CC SERV AREA #2	52	0.1865	25		25	2	27
3010 PUBLIC WORKS/ROADS	4,520	16.2100	2,136		2,136	200	2,336
4010 BEHAVIORIAL HEALTH ADMIN SERV	3,147	11.2860	1,487		1,487	139	1,626
4011 SUBSTANCE ABUSE SERVICES	73	0.2618	35		35	3	38
4012 HEALTH	210	0.7531	99		99	9	108
4013 MENTAL HEALTH	1,284	4.6048	607		607	57	664
002936 MENTAL HLTH SERV FUND	2	0.0072	1		1		1
4015 AIR/WTR POLL CON	67	0.2403	32		32	3	35
4019 ENVIRONMENTAL HEALTH	109	0.3909	52		52	5	57
4023 AMBULANCE	76	0.2726	36		36	3	39
5010 WELFARE ADMIN #108	96	0.3443	45		45	4	49
5011 WELFARE #108	2,848	10.2137	1,346		1,346	126	1,472
5033 SR NUTRITON	25	0.0897	12		12	1	13
5051 VET SERV	5	0.0179	2		2		2
6021 LIBRARY	1,202	4.3107	568		568	53	621
6022 ADULT LITERACY	3	0.0108	1		1		1
6031 AG EXTENS	111	0.3981	52		52	5	57
7032 COL VET	36	0.1291	17		17	2	19

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	59	0.2116	28		28	3	31
7035 WMS VET	33	0.1183	16		16	1	17
2078 FISH AND GAME	35	0.1255	17		17	2	19
1075 MIGRANT HOUSING	632	2.2665	299		299	28	327
SubTotal	27,884	100.0000	13,179		13,179	1,229	14,408
Total	27,884	100.0000	13,179		13,179	1,229	14,408

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	5,782	1,213	309	957	93	98	3,091
1021 AUDITOR	8,800	2,877	885	690	134	189	3,985
1022 TREASURER	5,465	1,085	225	260	58	71	3,668
1031 CNTY CNSL	2,343	1,286	191	422	80	95	243
1040 PERSONNEL	6,313	1,162	297	1,815	76	91	2,837
1073 MAINTENANCE	3,853	1,029	358	0	74	115	1,889
1074 CUSTODIAN	1,939	664	353	209	54	59	565
1101 RISK	1,110	259	300	367	15	15	154
1108 IT	3,122	1,410	339	176	56	74	1,040
1109 PURCHASING	2,577	1,124	132	181	69	31	1,028
002128 ALMOND PARADISE	5	0	0	0	0	0	0
002129 THOMPSON ST	5	0	0	0	0	0	0
002133 WHISPER	5	0	0	0	0	0	0
002660 SRV AREA#1 CEN	413	0	0	0	0	0	385
03010 BEAR VL-INDIAN VL	2,601	0	0	0	0	0	2,601
03100 COL CEM DIST	475	0	0	0	0	0	475
03160 WILLIAMS CEM	116	0	0	0	0	0	116
03420 PRINCTN	58	0	0	0	0	0	58
1011 BRD OF SUPV	3,055	1,368	17	747	120	85	648
1023 ASSESSOR	6,992	2,372	765	958	142	151	2,479
10261 REV/REC	(2)	(2)	0	0	0	0	0
1051 ELECTIONS	6,401	996	187	330	62	80	4,725
1092 ADVERTISING	1	1	0	0	0	0	0
1103 EE_BENEFITS	68	10	0	0	0	0	58
1106 SURVERYOR	227	90	0	0	0	0	137
20131 SUPERIOR COURT -	2,466	1,157	0	1,098	84	0	0
20132 SUP CRT- HIST 20131	1,757	0	0	1,623	134	0	0
20133 SUP CRT - BNKR	49	0	0	20	29	0	0
2014 GRAND JURY	415	18	0	0	0	1	396
2016 DIST ATTNY	11,923	3,195	838	6,781	27	334	512
20161 DA WEL/INV	96	0	76	0	0	15	4
2017 CHILD SUPP SVCS	3,181	881	663	71	0	32	1,514
2019 PUBL DEFEND	602	580	0	0	0	0	0
2020 COMMUNICTNS	2,267	1,430	631	3	0	45	136
2021 SHERIFF	25,037	10,308	4,134	5,440	7	691	1,706
20211 SO BAILIFF	913	710	161	0	0	38	0
2024 SHF-BOATING 2021	470	248	4	1	0	0	187
002344 SHF-CLAMMET	25	25	0	0	0	0	0



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

Receiving Department	Total	BUDGET PREP	PERSONNEL	MAINTENANCE	CUSTODIAN	IT	PURCHASING
2022 DRUG PREVENTTION	466	323	0	0	0	0	127
2031 JAIL	12,900	7,132	1,435	64	0	91	2,032
2033 JUV FAC	3,085	3,085	0	0	0	0	0
2035 PROBATION	7,758	3,401	1,283	1,142	168	276	1,350
002528 LOCAL COMM	1,952	1,011	271	0	0	64	593
02531 COMM CORRRTN	491	347	92	0	0	22	0
2036 VICTIM WITN	683	421	74	0	2	19	167
20363 YOUTH OFFEND GNT	476	256	84	0	0	20	96
2050 FLD WTR CON 02021	82	82	0	0	0	0	0
2059 AG ADM SERV	1,471	968	359	0	0	71	29
2060 AG COMM	4,167	2,240	822	36	0	277	631
2061 WTR MGT	568	327	82	0	0	20	127
2065 SITES_PROJ	1,316	1,120	0	196	0	0	0
2070 CLERK/RECOR	3,655	701	450	951	150	104	1,264
2071 CORONER	675	362	69	0	0	15	227
2076 PLANN/BLDG	4,737	1,801	750	492	60	127	1,472
2077 ANIMAL CTRL	825	391	130	0	0	31	248
2080 TRAPPER	136	136	0	0	0	0	0
2081 OES	606	474	79	1	0	19	29
20811 HOME SECUR 2081	871	222	0	0	0	0	649
2083 PUBLIC ADMN	66	31	2	25	6	1	0
002258 DA INDIAN GAMNG	15	0	0	0	2	0	0
002327 JAIL INMATE	209	60	0	0	0	0	149
002329 DRUG	1	1	0	0	0	0	0
02331 CIVIL FEE CAP PROJ	22	9	0	0	0	0	13
02340 SHERIFF-SLESF 2021	687	170	0	0	0	0	517
002657 CC SERV AREA #2	759	595	2	0	0	0	135
3010 PUBLIC	20,826	13,573	3,107	1,074	188	303	245
4010 BEHAVORIAL HEALTH	6,912	1,869	1,355	1,331	150	485	96
4011 SUBSTANCE ABUSE	1,622	770	0	574	65	0	175
4012 HEALTH	8,782	4,455	1,353	505	154	182	2,025
4013 MENTAL HEALTH	22,651	13,259	3,356	1,715	193	665	2,799
002936 MENTAL HLTH SERV	1,295	1,081	0	191	22	0	0
002940 MHSA PREV &	488	430	0	0	0	0	58
002943 MHSA CAP FAC	129	120	0	0	0	0	9
002947 MHSA-HOUSING	414	246	0	0	2	0	166
002946 SAFE HEAVEN PROJ	377	0	0	375	0	2	0
4015 AIR/WTR POLL CON	2,009	841	226	0	0	49	858
4019 ENVIRONMENTAL	3,202	1,049	398	756	74	81	787



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

Receiving Department	Total	BUDGET PREP	PERSONNEL	MAINTENANCE	CUSTODIAN	IT	PURCHASING
4023 AMBULANCE	439	31	0	369	0	0	0
4031 CALIF CHILDRNS SRV	43	43	0	0	0	0	0
5010 WELFARE ADMIN #108	4,300	2,387	760	184	56	290	574
5011 WELFARE #108	28,317	12,704	3,445	711	217	778	8,990
5020 CATEG AID/SAWS HHS	6,969	6,969	0	0	0	0	0
5032 INDG BURIAL	1	1	0	0	0	0	0
5033 SR NUTRITON	772	524	146	0	0	31	58
5041 JUV CRT WRD	51	51	0	0	0	0	0
5051 VET SERV	502	193	65	67	4	15	156
5061 SR CITIZENS	42	33	0	0	0	0	9
6021 LIBRARY	10,349	2,124	587	5,686	318	387	626
6022 ADULT LITERACY	281	58	0	115	9	0	98
6031 AG EXTENS	975	658	195	2	0	50	13
7013 COUNTYWIDE	2	2	0	0	0	0	0
7032 COL VET	210	50	0	83	58	0	0
7033 MAX VET	57	11	0	15	0	0	0
7035 WMS VET	(15)	(32)	0	0	0	0	0
2078 FISH AND GAME	313	11	0	0	0	0	283
1075 MIGRANT HOUSING	1,614	1,002	195	0	0	34	56
1078 MIGRANT HOUSING	387	387	0	0	0	0	0
04006 EAST PARK	1,136	745	136	0	0	31	224
04000 SOLID WASTE	4,542	4,521	0	0	0	0	21
04001 AIRPORT ENTRPSE	9,970	1,007	31	1,622	0	0	7,310
04002 TRANSIT AGENCY	1,383	0	888	168	0	90	237
07526 IHSS PUBLIC	168	168	0	0	0	0	0
OUTSIDE AGENCIES	6,235	5,142	0	33	1	0	1,059
Direct Billed	0	0	0	0	0	0	0
Total	307,354	137,645	33,092	40,632	3,213	6,940	71,424

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

Receiving Department	RISK MGMT
1012 CAO	21
1021 AUDITOR	40
1022 TREASURER	98
1031 CNTY CNSL	26
1040 PERSONNEL	35
1073 MAINTENANCE	388
1074 CUSTODIAN	35
1101 RISK	0
1108 IT	27
1109 PURCHASING	12
002128 ALMOND PARADISE	5
002129 THOMPSON ST	5
002133 WHISPER	5
002660 SRV AREA#1 CEN	28
03010 BEAR VL-INDIAN VL	0
03100 COL CEM DIST	0
03160 WILLIAMS CEM	0
03420 PRINCTN	0
1011 BRD OF SUPV	70
1023 ASSESSOR	125
10261 REV/REC	0
1051 ELECTIONS	21
1092 ADVERTISING	0
1103 EE_BENEFITS	0
1106 SURVERYOR	0
20131 SUPERIOR COURT -	127
20132 SUP CRT- HIST 20131	0
20133 SUP CRT - BNKR	0
2014 GRAND JURY	0
2016 DIST ATTN	236
20161 DA WEL/INV	1
2017 CHILD SUPP SVCS	20
2019 PUBL DEFEND	22
2020 COMMUNICTNS	22
2021 SHERIFF	2,751
20211 SO BAILIFF	4
2024 SHF-BOATING 2021	30
002344 SHF-CLAMMET	0



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

Receiving Department	RISK MGMT
2022 DRUG PREVENTTION	16
2031 JAIL	2,146
2033 JUV FAC	0
2035 PROBATION	138
002528 LOCAL COMM	13
02531 COMM CORRRTN	30
2036 VICTIM WITN	0
20363 YOUTH OFFEND GNT	20
2050 FLD WTR CON 02021	0
2059 AG ADM SERV	44
2060 AG COMM	161
2061 WTR MGT	12
2065 SITES_PROJ	0
2070 CLERK/RECOR	35
2071 CORONER	2
2076 PLANN/BLDG	35
2077 ANIMAL CTRL	25
2080 TRAPPER	0
2081 OES	4
20811 HOME SECUR 2081	0
2083 PUBLIC ADMN	1
002258 DA INDIAN GAMNG	13
002327 JAIL INMATE	0
002329 DRUG	0
02331 CIVIL FEE CAP PROJ	0
02340 SHERIFF-SLESF 2021	0
002657 CC SERV AREA #2	27
3010 PUBLIC	2,336
4010 BEHAVORIAL HEALTH	1,626
4011 SUBSTANCE ABUSE	38
4012 HEALTH	108
4013 MENTAL HEALTH	664
002936 MENTAL HLTH SERV	1
002940 MHSA PREV &	0
002943 MHSA CAP FAC	0
002947 MHSA-HOUSING	0
002946 SAFE HEAVEN PROJ	0
4015 AIR/WTR POLL CON	35
4019 ENVIRONMENTAL	57



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

Receiving Department	RISK MGMT
4023 AMBULANCE	39
4031 CALIF CHILDRNS SRV	0
5010 WELFARE ADMIN #108	49
5011 WELFARE #108	1,472
5020 CATEG AID/SAWS HHS	0
5032 INDG BURIAL	0
5033 SR NUTRITON	13
5041 JUV CRT WRD	0
5051 VET SERV	2
5061 SR CITIZENS	0
6021 LIBRARY	621
6022 ADULT LITERACY	1
6031 AG EXTENS	57
7013 COUNTYWIDE	0
7032 COL VET	19
7033 MAX VET	31
7035 WMS VET	17
2078 FISH AND GAME	19
1075 MIGRANT HOUSING	327
1078 MIGRANT HOUSING	0
04006 EAST PARK	0
04000 SOLID WASTE	0
04001 AIRPORT ENTRPSE	0
04002 TRANSIT AGENCY	0
07526 IHSS PUBLIC	0
OUTSIDE AGENCIES	0
Direct Billed	0
Total	14,408



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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
ALMOND PARADISE ST LITNG	5	NA	NA	5
THOMPSON ST LITNG	5	NA	NA	5
WHISPER CRK-CROSS CRK LIT	5	NA	NA	5
SRV AREA#1 CEN RCH	413	NA	NA	413
BEAR VL-INDIAN VL FIRE	2,601	NA	NA	2,601
COL CEM DIST	475	NA	NA	475
WILLIAMS CEM	116	NA	NA	116
PRINCTN WATRWRKS	58	NA	NA	58
BOARD OF SUPV	3,055	NA	NA	3,055
ASSESSOR	6,992	NA	NA	6,992
REVENUE AND RECOVERY	(2)	NA	NA	(2)
ELECTIONS	6,401	NA	NA	6,401
ADVERTISING	1	NA	NA	1
EMPLOYEE BENEFITS	68	NA	NA	68
SURVEYOR	227	NA	NA	227
JUDICIAL DIST	2,466	NA	NA	2,466
SUP CRT	1,757	NA	NA	1,757
CRT FAC	49	NA	NA	49
GRAND JURY	415	NA	NA	415
DISTRICT ATTN	11,923	NA	NA	11,923
DA WELFARE INVESTIGATOR	96	NA	NA	96
CHILD SUPPORT SERVICES	3,181	NA	NA	3,181
PUBLIC DEFENDER	602	NA	NA	602
COMMUNICATIONS	2,267	NA	NA	2,267
SHERIFF	25,037	NA	NA	25,037
SHERIFF BAILIFF	913	NA	NA	913
SHERIFF-BOATING	470	NA	NA	470
SHERIFF-CLAMMET GRANT	25	NA	NA	25
DRUG PREVENTION	466	NA	NA	466
JAIL	12,900	NA	NA	12,900
JUVENILE FACILITIES	3,085	NA	NA	3,085
PROBATION	7,758	NA	NA	7,758

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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
LOCAL COMM CORRCTN 002528	1,952	NA	NA	1,952
COMM CORRTN PRFRM INCENT 002531	491	NA	NA	491
VICTIM WITN PROG	683	NA	NA	683
YOUTHFUL OFFENDER GRANT	476	NA	NA	476
FLOOD WATER CONVSERVATION	82	NA	NA	82
AG ADMIN SERV	1,471	NA	NA	1,471
AG COMMISSIONER	4,167	NA	NA	4,167
WATER MANAGEMENT	568	NA	NA	568
SITES RESERVOIR PROJECT	1,316	NA	NA	1,316
CLERK/RECORDER	3,655	NA	NA	3,655
CORONER	675	NA	NA	675
PLANNING/BLDG	4,737	NA	NA	4,737
ANIML CNTRL SERV	825	NA	NA	825
TRAPPER	136	NA	NA	136
OES	606	NA	NA	606
HOMELAND SECURITY	871	NA	NA	871
PUBLIC ADMIN	66	NA	NA	66
DA INDIAN GAMING	15	NA	NA	15
JAIL INMATE WELFARE	209	NA	NA	209
DRUG ENFORCEMENT	1	NA	NA	1
CIVIL FEE CAPITAL PROJ	22	NA	NA	22
SHERIFF-SLESF	687	NA	NA	687
CC SERV AREA #2	759	NA	NA	759
PUBLIC WORKS/ROADS	20,826	NA	NA	20,826
BEHAVORIAL HEALTH ADMIN SERV	6,912	NA	NA	6,912
SUBSTANCE ABUSE SERVICES	1,622	NA	NA	1,622
HEALTH	8,782	NA	NA	8,782
MENTAL HEALTH	22,651	NA	NA	22,651
MENTAL HLTH SERV FUND	1,295	NA	NA	1,295
MHSA PREV & EARLY INTERV	488	NA	NA	488
MHSA CAPITAL FACILITIES	129	NA	NA	129
MHSA-HOUSING	414	NA	NA	414

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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
SAFE HEAVEN PROJECT	377	NA	NA	377
AIR/WTR POLL CON	2,009	NA	NA	2,009
ENVIRONMENTAL HEALTH	3,202	NA	NA	3,202
AMBULANCE SERV	439	NA	NA	439
CALIF CHILDRNS SRV	43	NA	NA	43
WELFARE ADMIN #108	4,300	NA	NA	4,300
WELFARE #108	28,317	NA	NA	28,317
CATEGORICL AID/SAWS HHS	6,969	NA	NA	6,969
INDIGENT BURIAL	1	NA	NA	1
SR NUTRITION PROGRAM	772	NA	NA	772
JUV CTR WARDS	51	NA	NA	51
VETERAN SERVICES	502	NA	NA	502
SENIOR CITIZENS	42	NA	NA	42
LIBRARY	10,349	NA	NA	10,349
ADULT LITERACY	281	NA	NA	281
AG EXTENSIONS	975	NA	NA	975
COUNTYWIDE RECREATION	2	NA	NA	2
COLUSA VET HALL	210	NA	NA	210
MAXWELL VET HALL	57	NA	NA	57
WMS VET HALL	(15)	NA	NA	(15)
FISH AND GAME	313	NA	NA	313
1075 MIGRANT HOUSING DEPT	1,614	NA	NA	1,614
1078 MIGRANT HOUSING 1075	387	NA	NA	387
EAST PARK RESERVOIR	1,136	NA	NA	1,136
SOLID WASTE	4,542	NA	NA	4,542
AIRPORT ENTRPSE	9,970	NA	NA	9,970
TRANSIT AGENCY	1,383	NA	NA	1,383
IHSS PUBLIC AUTHORITY	168	NA	NA	168
OUTSIDE AGENCIES	6,235	NA	NA	6,235
Department Total:	266,050	0	0	266,050
Grand Total:	266,050	0	0	266,050

COLUSA COUNTY
Schedule 4.1 Narrative Description of 2020-2021 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 2020-2021 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 6/30/2021.

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 2020-2021 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 \$10,662.

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, 2020.

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 2020-2021 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
\$11,909	#1021-466105	Property Tax Admin Costs	General Government
\$63,018	#1021-466170	Supplemental Assessment Admin	General Government
\$41,288	#1021-466175	Direct Assessment Fees	General Government
\$233	#1021-466205	Alcohol Admin Fee	General Government
\$31	#1021-466290	Workers Comp Alternate Sentencing	General Government
\$0	#1021-479321	PY Insurance Dividend	General Government
\$0	#1021-479360	Misc. Revenue	General Government
\$15	#1021-479470	Misc.-Other Refunds	General Government
\$0	#1021-479319	Misc. Grant-Outside Source	Budget Prep & General Government
<u>\$27,338</u>	#1021-479910	Transfers In	General Government
<u>\$143,832</u>	Total Revenue offset to expenses		

DIRECT BILLED

The amounts direct billed for the 2020-2021 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>
\$278	1021-466200	Outside Agency Audits Arbuckle Cemetery District	Internal Auditing
\$506	1021-466200	Outside Agency Audits Arbuckle Fire District	Internal Auditing
\$579	1021-466200	Outside Agency Audits Arbuckle Park/Recreation District	Internal Auditing
\$482	1021-466200	Outside Agency Audits Bear Indian Valley Fire Protection District	Internal Auditing
\$199	1021-466200	Outside Agency Audits College City Cemetery District	Internal Auditing
\$595	1021-466200	Outside Agency Audits Colusa Cemetery District	Internal Auditing
\$203	1021-466200	Outside Agency Audits Colusa County Service Area No. 1	Internal Auditing
\$218	1021-466200	Outside Agency Audits Colusa County Service Area No. 2	Internal Auditing
\$870	1021-466200	Outside Agency Audits Colusa County Water Works No. 1	Internal Auditing
\$376	1021-466200	Outside Agency Audits Colusa Mosquito Abatement District	Internal Auditing
\$132	1021-466200	Outside Agency Audits Cortina Creek Flood Control District	Internal Auditing
\$106	1021-466200	Outside Agency Audits Cypress Hill Cemetery District	Internal Auditing
\$216	1021-466200	Outside Agency Audits Grand Island Cemetery District	Internal Auditing
\$563	1021-466200	Outside Agency Audits Maxwell Cemetery District	Internal Auditing
\$530	1021-466200	Outside Agency Audits Maxwell Fire Protection District	Internal Auditing
\$676	1021-466200	Outside Agency Audits Maxwell Recreation & Park District	Internal Auditing
\$185	1021-466200	Outside Agency Audits Princeton Cemetery District	Internal Auditing
\$371	1021-466200	Outside Agency Audits Princeton Fire Protection District	Internal Auditing
\$950	1021-466200	Outside Agency Audits Princeton Water Works District (Colusa)	Internal Auditing
\$202	1021-466200	Outside Agency Audits Reclamation District No. 2047 District	Internal Auditing
\$649	1021-466200	Outside Agency Audits Sacramento River Fire District	Internal Auditing
\$245	1021-466200	Outside Agency Audits Stonyford-Indian Valley Cemetery District	Internal Auditing
\$482	1021-466200	Outside Agency Audits Williams Cemetery District	Internal Auditing
\$225	1021-466200	Outside Agency Audits Williams Fire Protection District	Internal Auditing
\$824	1021-466200	Outside Agency Audits Various	Internal Auditing
<u>\$10,662</u>	Total Direct Billed		

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

\$932,085 Total Budget 2020-2021 Actual Expenditures
\$663,640 Add back Transfers and Reimbursements
\$1,595,725 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:	1,595,725			1,595,725
FIXED ASSETS	(11,372)			
Total Deductions:	(11,372)			(11,372)
BUILDING DEPREC	6,409		6,409	
EQUIPMENT DEPREC	4,827		4,827	
1012 CAO	8,030	770	8,800	
1021 AUDITOR		14,748	14,748	
1022 TREASURER		1,560	1,560	
1031 CNTY CNSL		6,259	6,259	
1040 PERSONNEL		18,444	18,444	
1073 MAINTENANCE		6,852	6,852	
1074 CUSTODIAN		19,071	19,071	
1101 RISK MANAGEMENT/INSURANCE		56	56	
1108 IT		23,507	23,507	
1109 PURCHASING		10,920	10,920	
Total Allocated Additions:	19,266	102,187	121,453	121,453
#454680 St MANDATED REIMB	0			
#466105 PROP TX ADMIN FEE	(11,909)			
#466170 SUPPL ADMIN FEE	(63,018)			
#466175 DIRECT ASSMT FEE	(41,288)			
#466205 ADMIN CHRG-ALCOHOL	(233)			
#466290 W/C ADMIN ALT SENT	(31)			
#4793900 CANCELED WARRANTS	0			
#479319 MISC GRANT-OUTSIDE SOURCE	0			
#479321 PY INSURANCE DIVIDEND	0			
#479360 MISC REVENUE	(15)			
#479470 MISC-OTHER REFUNDS	(27,338)			
Total Departmental Cost Adjustments:	(143,832)			(143,832)
Total To Be Allocated:	1,459,787	102,187		1,561,974

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	1,229,096	405,788	180,989	159,126	29,998
Other Expense & Cost					
53060 COMMUNICATIONS	2,172	2,172	0	0	0
53061 COMMUNATIONS-CELL	1,680	1,680	0	0	0
53090 HOUSEHOLD	54	54	0	0	0
53100 INSURANCE	2,082	2,082	0	0	0
53120 MAINT EQUIP	2,183	89	698	349	0
53121 MAINT SOFTWARE	182,843	182,843	0	0	0
53130 MAINT STRU	0	0	0	0	0
53140 MEDICAL,DENTAL	0	0	0	0	0
53150 MEMBERSHIPS	396	396	0	0	0
53163 FINANCE/LATE CHARGE	75	75	0	0	0
53170 OFFICE EXP	4,283	1,914	755	927	0
53171 POSTAGE	5,017	0	4,497	200	0
53180 PROF SERV	136,981	125,881	0	0	0
53190 PUBL/NOTICE	6,984	6,984	0	0	0
53200 RENTS/LEASES	2,514	2,514	0	0	0
53220 SMALL TOOLS & INSTRUMENTS	0	0	0	0	0
53230 SPEC DEPT EXP	1,202	1,202	0	0	0
53231 SOFTWARE	6,194	6,194	0	0	0
53250 TRANS/TRAVEL	0	0	0	0	0
53251 EDUC/TRAINING	597	597	0	0	0
55555 COURT RECOVERY COSTS	0	0	0	0	0
*FIXED ASSETS	11,372	11,372	0	0	0
Departmental Totals					
Total Expenditures	1,595,725	751,837	186,939	160,602	29,998
Deductions					
Total Deductions	(11,372)	(11,372)	0	0	0
Cost Adjustments					
#454680 St MANDATED REIMB	0	0	0	0	0
#466105 PROP TX ADMIN FEE	(11,909)	0	0	0	0
#466170 SUPPL ADMIN FEE	(63,018)	0	0	0	0
#466175 DIRECT ASSMT FEE	(41,288)	0	0	0	0
#466205 ADMIN CHRGR-ALCOHOL	(233)	0	0	0	0
#466290 W/C ADMIN ALT SENT	(31)	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	(15)	0	0	0	0
#479470 MISC-OTHER REFUNDS	(27,338)	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	1,440,521	740,465	186,939	160,602	29,998
Allocation Step 1					
Inbound- All Others	19,266	19,266	0	0	0
Reallocate Admin Costs		(759,731)	172,079	147,844	27,654
Unallocated Costs	(541,898)	0	0	0	0
1st Allocation	917,889	0	359,018	308,446	57,652
Allocation Step 2					
Inbound- All Others	102,187	102,187	0	0	0
Reallocate Admin Costs		(102,187)	23,145	19,886	3,720
Unallocated Costs	(43,010)	0	0	0	0
2nd Allocation	59,177	0	23,145	19,886	3,720
Total For 1010210 1021 AUDITOR					
Total Allocated	977,066	0	382,163	328,332	61,372

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	19,015	50,822	5,900	0	2,579
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	349	349	0	0	0
53121 MAINT SOFTWARE	0	0	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	0	0	0	0	0
53171 POSTAGE	50	20	0	0	0
53180 PROF SERV	0	0	0	0	11,100
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	19,414	51,191	5,900	0	13,679
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	19,414	51,191	5,900	0	13,679
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	17,854	47,103	5,394	0	12,612
Unallocated Costs	0	0	0	0	0
1st Allocation	37,268	98,294	11,294	0	26,291
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	2,401	6,336	726	0	1,696
Unallocated Costs	0	0	0	0	0
2nd Allocation	2,401	6,336	726	0	1,696
Total For 1010210 1021 AUDITOR					
Total Allocated	39,669	104,630	12,020	0	27,987

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

	GENERAL AUDIT	GENERAL GOVT	RETIREE HEALTH
Wages & Benefits			
SALARIES & BENEFITS	10,205	345,975	18,699
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	349	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	687	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	0	0
53251 EDUC/TRAINING	0	0	0
55555 COURT RECOVERY COSTS	0	0	0
*FIXED ASSETS	0	0	0
Departmental Totals			
Total Expenditures	10,205	347,261	18,699
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
#454680 St MANDATED REIMB	0	0	0
#466105 PROP TX ADMIN FEE	0	(11,909)	0
#466170 SUPPL ADMIN FEE	0	(63,018)	0
#466175 DIRECT ASSMT FEE	0	(41,288)	0
#466205 ADMIN CHRGR-ALCOHOL	0	(233)	0
#466290 W/C ADMIN ALT SENT	0	(31)	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	(15)	0
#479470 MISC-OTHER REFUNDS	0	(27,338)	0

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

	GENERAL AUDIT	GENERAL GOVT	RETIREE HEALTH
Functional Cost	10,205	203,429	18,699
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	9,421	319,770	0
Unallocated Costs	0	(523,199)	(18,699)
1st Allocation	19,626	0	0
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	1,267	43,010	0
Unallocated Costs	0	(43,010)	0
2nd Allocation	1,267	0	0
Total For 1010210 1021 AUDITOR			
Total Allocated	20,893	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	142	0.6109	2,193		2,193		2,193
1021 AUDITOR	156	0.6711	2,409		2,409		2,409
1022 TREASURER	102	0.4388	1,575		1,575	103	1,678
1031 CNTY CNSL	185	0.7959	2,857		2,857	187	3,044
1040 PERSONNEL	153	0.6582	2,363		2,363	154	2,517
1073 MAINTENANCE	803	3.4545	12,402		12,402	810	13,212
1074 CUSTODIAN	417	1.7939	6,441		6,441	421	6,862
1101 RISK MANAGEMENT/INSURANCE	115	0.4947	1,776		1,776	116	1,892
1108 IT	192	0.8260	2,965		2,965	194	3,159
1109 PURCHASING	160	0.6883	2,471		2,471	161	2,632
002128 ALMOND PARADISE ST LITNG	26	0.1119	402		402	26	428
002129 THOMPSON ST LITNG	13	0.0559	201		201	13	214
002133 WHISPER CRK-CROSS CRK LIT	27	0.1162	417		417	27	444
002334 LIVE SCN FNGRPRNTG 2021	3	0.0129	46		46	3	49
002548 CARL MOYER GRANT 2060	5	0.0215	77		77	5	82
002550 MFH CARE FUNDS 1075	33	0.1420	510		510	33	543
002660 SRV AREA#1 CEN RCH	138	0.5937	2,131		2,131	139	2,270
002817 EMS-OTHER 4012	1	0.0043	15		15	1	16
03000 ARBCKLE-C/C FIRE	427	1.8370	6,595		6,595	431	7,026
03010 BEAR VL-INDIAN VL FIRE	143	0.6152	2,209		2,209	144	2,353
03030 MAX FIRE PROT	239	1.0282	3,691		3,691	241	3,932
03033 MAXFIRE PG&E POWPL 03030	2	0.0086	31		31	2	33
03040 PRINCETN FIRE PROT	138	0.5937	2,131		2,131	139	2,270
03050 WMS FIRE PROT	10	0.0430	154		154	10	164
03060 SAC RIV FIRE DIST	452	1.9445	6,981		6,981	456	7,437
03080 ARBCKLE CEM	113	0.4861	1,745		1,745	114	1,859
03090 COLLEGE CTY CEM	74	0.3183	1,143		1,143	75	1,218
03100 COL CEM DIST	293	1.2605	4,525		4,525	296	4,821
03103 COL CEM SLE TX-VLT 03100	1	0.0043	15		15	1	16



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	3	0.0129	46		46	3	49
03120 GRND ISLAND CEM	45	0.1936	695		695	45	740
03130 MAXWELL CEM	259	1.1142	4,000		4,000	261	4,261
03133 MAX CEM SLE TX-VAULT 03130	1	0.0043	15		15	1	16
03140 PRINCETON CEM	31	0.1334	479		479	31	510
03150 STONYFRD-IND VL CEM	77	0.3313	1,189		1,189	78	1,267
03160 WILLIAMS CEM	188	0.8088	2,904		2,904	190	3,094
03164 WMS CEM SLE TX-VAULT 03160	1	0.0043	15		15	1	16
03175 ARBUCKLE PARK & REC DIST	18	0.0774	278		278	18	296
03177 ARB P/REC-PRK/FAC 03175	223	0.9593	3,444		3,444	225	3,669
03178 ARB P&R DIST-POOLS 03175	52	0.2237	803		803	52	855
03180 MAXWELL REC & PARK DIST	91	0.3915	1,405		1,405	92	1,497
03190 COLUSA BSN DRN	156	0.6711	2,409		2,409	157	2,566
03200 COLUSA RESC CONV	151	0.6496	2,332		2,332	152	2,484
03260 CO MOSQ ABATMNT	333	1.4326	5,143		5,143	336	5,479
03310 REC DIST 1004	3	0.0129	46		46	3	49
03320 REC DIST 2047	33	0.1420	510		510	33	543
03410 COLUSA CO WTRWKS #1	124	0.5334	1,915		1,915	125	2,040
03420 PRINCTN WATRWRKS	105	0.4517	1,622		1,622	106	1,728
03480 CRTNA CRK FLD CTRL/CON	3	0.0129	46		46	3	49
03511 CRTINA CSD RED RNCH ZN2	116	0.4990	1,792		1,792	117	1,909
03512 CRTINA CSD RVR GLN ZN3	115	0.4947	1,776		1,776	116	1,892
03513 CRTINA CSD WILDWD ES ZN4	74	0.3183	1,143		1,143	75	1,218
1011 BRD OF SUPV	160	0.6883	2,471		2,471	161	2,632
1023 ASSESSOR	136	0.5851	2,101		2,101	137	2,238
1051 ELECTIONS	229	0.9852	3,537		3,537	231	3,768
1103 EE_BENEFITS	28	0.1205	432		432	28	460
1104 INSURANCE 1101	21	0.0903	324		324	21	345
1106 SURVERYOR	41	0.1764	633		633	41	674
20131 SUPERIOR COURT - CJF	94	0.4044	1,452		1,452	95	1,547

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
2014 GRAND JURY	13	0.0559	201		201	13	214
2016 DIST ATTN	376	1.6176	5,807		5,807	379	6,186
2017 CHILD SUPP SVCS	117	0.5033	1,807		1,807	118	1,925
2019 PUBL DEFEND	61	0.2624	942		942	62	1,004
2020 COMMUNICTNS	80	0.3442	1,236		1,236	81	1,317
2021 SHERIFF	651	2.8006	10,055		10,055	657	10,712
20211 SO BAILIFF	25	0.1076	386		386	25	411
2024 SHF-BOATING 2021	70	0.3011	1,081		1,081	71	1,152
2022 DRUG PREVENTTION	54	0.2323	834		834	54	888
2031 JAIL	390	1.6778	6,024		6,024	393	6,417
2033 JUV FAC	12	0.0516	185		185	12	197
2035 PROBATION	418	1.7982	6,456		6,456	422	6,878
002528 LOCAL COMM CORRCTN	311	1.3379	4,803		4,803	314	5,117
02531 COMM CORRTRN PRFRM INCENT	131	0.5636	2,023		2,023	132	2,155
2036 VICTIM WITN	94	0.4044	1,452		1,452	95	1,547
20363 YOUTH OFFEND GNT	41	0.1764	633		633	41	674
2050 FLD WTR CON 02021	1	0.0043	15		15	1	16
2059 AG ADM SERV	165	0.7098	2,548		2,548	166	2,714
2060 AG COMM	196	0.8432	3,027		3,027	198	3,225
2061 WTR MGT	54	0.2323	834		834	54	888
2065 SITES_PROJ	49	0.2108	757		757	49	806
2070 CLERK/RECOR	145	0.6238	2,240		2,240	146	2,386
2071 CORONER	128	0.5507	1,977		1,977	129	2,106
2076 PLANN/BLDG	128	0.5507	1,977		1,977	129	2,106
2077 ANIMAL CTRL	155	0.6668	2,394		2,394	156	2,550
2080 TRAPPER	4	0.0172	62		62	4	66
2081 OES	76	0.3270	1,174		1,174	77	1,251
20811 HOME SECUR 2081	26	0.1119	402		402	26	428
2083 PUBLIC ADMN	27	0.1162	417		417	27	444
002327 JAIL INMATE WELFARE 2031	89	0.3829	1,375		1,375	90	1,465

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
002329 DRUG ENFORCEMENT 2022	2	0.0086	31		31	2	33
02331 CIVIL FEE CAP PROJ 2021	3	0.0129	46		46	3	49
02340 SHERIFF-SLESF 2021	37	0.1592	571		571	37	608
002341 JAIL-SLESF 2031	3	0.0129	46		46	3	49
002657 CC SERV AREA #2	127	0.5464	1,962		1,962	128	2,090
3010 PUBLIC WORKS/ROADS	1,587	6.8273	24,511		24,511	1,601	26,112
032001 CCRCD PYRLL 03200	208	0.8948	3,213		3,213	210	3,423
032025 CCRCD MISC PROJ 03200	31	0.1334	479		479	31	510
4010 BEHAVORIAL HEALTH ADMIN SERV	128	0.5507	1,977		1,977	129	2,106
4011 SUBSTANCE ABUSE SERVICES	644	2.7705	9,947		9,947	650	10,597
4012 HEALTH	496	2.1338	7,661		7,661	500	8,161
4013 MENTAL HEALTH	806	3.4674	12,449		12,449	813	13,262
002936 MENTAL HLTH SERV FUND	135	0.5808	2,085		2,085	136	2,221
002940 MHSA PREV & EARLY INTERV	9	0.0387	139		139	9	148
002941 MHSA INNOVATION 002936	2	0.0086	31		31	2	33
002943 MHSA CAP FAC 002936	7	0.0301	108		108	7	115
002947 MHSA-HOUSING	143	0.6152	2,209		2,209	144	2,353
4015 AIR/WTR POLL CON	109	0.4689	1,684		1,684	110	1,794
4019 ENVIRONMENTAL HEALTH	206	0.8862	3,182		3,182	208	3,390
4023 AMBULANCE	50	0.2151	772		772	50	822
4031 CALIF CHILDNRNS SRV 4012	7	0.0301	108		108	7	115
002853 CHILDRENS TRUST FUND	17	0.0731	263		263	17	280
5010 WELFARE ADMIN #108	382	1.6434	5,900		5,900	385	6,285
5011 WELFARE #108	1,226	5.2743	18,936		18,936	1,237	20,173
5020 CATEG AID/SAWS HHS 5011	1	0.0043	15		15	1	16
5032 INDG BURIAL	1	0.0043	15		15	1	16
5033 SR NUTRITON	56	0.2409	865		865	56	921
5041 JUV CRT WRD	14	0.0602	216		216	14	230
5051 VET SERV	4	0.0172	62		62	4	66
6021 LIBRARY	597	2.5683	9,221		9,221	602	9,823

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
6022 ADULT LITERACY	11	0.0473	170		170	11	181
6031 AG EXTENS	103	0.4431	1,591		1,591	104	1,695
7013 COUNTYWIDE RECREATION	3	0.0129	46		46	3	49
7032 COL VET	22	0.0946	340		340	22	362
7033 MAX VET	28	0.1205	432		432	28	460
7035 WMS VET	33	0.1420	510		510	33	543
1075 MIGRANT HOUSING	257	1.1056	3,969		3,969	259	4,228
1076 MIGRANT HOUSING 1075	2	0.0086	31		31	2	33
04006 EAST PARK RESERVOIR	62	0.2667	958		958	63	1,021
04000 SOLID WASTE	73	0.3140	1,127		1,127	74	1,201
04020 LOCAL TRANSPORTATION	4	0.0172	62		62	4	66
04001 AIRPORT ENTRPSE	145	0.6238	2,240		2,240	146	2,386
04022 LOCAL TRANSPORTATION	52	0.2237	803		803	52	855
04002 TRANSIT AGENCY	529	2.2758	8,170		8,170	534	8,704
07526 IHSS PUBLIC AUTHORITY	19	0.0817	293		293	19	312
OUTSIDE AGENCIES	3,303	14.2092	51,020		51,020	3,337	54,357
SubTotal	23,245	100.0000	359,018		359,018	23,145	382,163
Total	23,245	100.0000	359,018		359,018	23,145	382,163

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	1.1660	3,597		3,597		3,597
1021 AUDITOR	110,000	2.5653	7,913		7,913		7,913
1022 TREASURER	44,629	1.0408	3,210		3,210	215	3,425
1031 CNTY CNSL	30,000	0.6996	2,158		2,158	145	2,303
1040 PERSONNEL	50,000	1.1660	3,597		3,597	241	3,838
1073 MAINTENANCE	50,000	1.1660	3,597		3,597	241	3,838
1074 CUSTODIAN	40,000	0.9328	2,877		2,877	193	3,070
1101 RISK MANAGEMENT/INSURANCE	10,000	0.2332	719		719	48	767
1108 IT	50,000	1.1660	3,597		3,597	241	3,838
1109 PURCHASING	20,000	0.4664	1,439		1,439	96	1,535
03000 ARBCKLE-C/C FIRE	40,000	0.9328	2,877		2,877	193	3,070
03030 MAX FIRE PROT	30,000	0.6996	2,158		2,158	145	2,303
03060 SAC RIV FIRE DIST	20,000	0.4664	1,439		1,439	96	1,535
03100 COL CEM DIST	20,000	0.4664	1,439		1,439	96	1,535
03160 WILLIAMS CEM	10,000	0.2332	719		719	48	767
03260 CO MOSQ ABATMNT	40,000	0.9328	2,877		2,877	193	3,070
1011 BRD OF SUPV	50,000	1.1660	3,597		3,597	241	3,838
1023 ASSESSOR	100,000	2.3321	7,193		7,193	482	7,675
1051 ELECTIONS	34,000	0.7929	2,446		2,446	164	2,610
2016 DIST ATTN	110,000	2.5653	7,913		7,913	530	8,443
2017 CHILD SUPP SVCS	60,000	1.3992	4,316		4,316	289	4,605
2020 COMMUNICTNS	90,000	2.0989	6,474		6,474	434	6,908
2021 SHERIFF	353,109	8.2348	25,400		25,400	1,701	27,101
20211 SO BAILIFF	25,000	0.5830	1,798		1,798	120	1,918
2031 JAIL	209,859	4.8941	15,096		15,096	1,011	16,107
2035 PROBATION	156,000	3.6380	11,221		11,221	751	11,972
002528 LOCAL COMM CORRCTN	42,000	0.9795	3,021		3,021	202	3,223
02531 COMM CORRTN PRFRM INCENT	14,200	0.3312	1,021		1,021	68	1,089
2036 VICTIM WITN	11,000	0.2565	791		791	53	844

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

Activity - PAYROLL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
20363 YOUTH OFFEND GNT	13,000	0.3032	935		935	63	998
2059 AG ADM SERV	47,394	1.1053	3,409		3,409	228	3,637
2060 AG COMM	70,000	1.6325	5,035		5,035	337	5,372
2061 WTR MGT	10,000	0.2332	719		719	48	767
2070 CLERK/RECOR	34,000	0.7929	2,446		2,446	164	2,610
2071 CORONER	10,000	0.2332	719		719	48	767
2076 PLANN/BLDG	60,000	1.3992	4,316		4,316	289	4,605
2077 ANIMAL CTRL	20,000	0.4664	1,439		1,439	96	1,535
2081 OES	12,532	0.2923	901		901	60	961
2083 PUBLIC ADMN	704	0.0164	51		51	3	54
3010 PUBLIC WORKS/ROADS	350,000	8.1623	25,176		25,176	1,686	26,862
4010 BEHAVORIAL HEALTH ADMIN SERV	60,000	1.3992	4,316		4,316	289	4,605
4012 HEALTH	130,000	3.0317	9,351		9,351	626	9,977
4013 MENTAL HEALTH	430,000	10.0279	30,931		30,931	2,071	33,002
4015 AIR/WTR POLL CON	30,000	0.6996	2,158		2,158	145	2,303
4019 ENVIRONMENTAL HEALTH	50,000	1.1660	3,597		3,597	241	3,838
5010 WELFARE ADMIN #108	120,000	2.7985	8,632		8,632	578	9,210
5011 WELFARE #108	530,000	12.3602	38,121		38,121	2,554	40,675
5033 SR NUTRITON	20,000	0.4664	1,439		1,439	96	1,535
5051 VET SERV	10,000	0.2332	719		719	48	767
6021 LIBRARY	68,000	1.5858	4,891		4,891	328	5,219
6031 AG EXTENS	30,000	0.6996	2,158		2,158	145	2,303
1075 MIGRANT HOUSING	22,606	0.5272	1,626		1,626	109	1,735
04006 EAST PARK RESERVOIR	20,000	0.4664	1,439		1,439	96	1,535
04002 TRANSIT AGENCY	110,000	2.5653	7,913		7,913	530	8,443
OUTSIDE AGENCIES	160,000	3.7313	11,509		11,509	771	12,280
SubTotal	4,288,033	100.0000	308,446		308,446	19,886	328,332
Total	4,288,033	100.0000	308,446		308,446	19,886	328,332

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
1021 AUDITOR	55	0.1833	106		106		106
1031 CNTY CNSL	225	0.7501	432		432	28	460
002660 SRV AREA#1 CEN RCH	176	0.5867	338	-203	135	22	157
03000 ARBCKLE-C/C FIRE	632	2.1068	1,215	-506	709	79	788
03010 BEAR VL-INDIAN VL FIRE	691	2.3035	1,328	-482	846	86	932
03030 MAX FIRE PROT	886	2.9535	1,703	-530	1,173	110	1,283
03040 PRINCETN FIRE PROT	401	1.3368	771	-371	400	50	450
03050 WMS FIRE PROT	213	0.7100	409	-225	184	26	210
03060 SAC RIV FIRE DIST	615	2.0501	1,182	-649	533	76	609
03080 ARBCKLE CEM	314	1.0467	603	-278	325	39	364
03090 COLLEGE CTY CEM	238	0.7934	457	-199	258	30	288
03100 COL CEM DIST	630	2.1001	1,211	-595	616	78	694
03110 CYPRESS HLL CEM	211	0.7034	406	-106	300	26	326
03120 GRND ISLAND CEM	239	0.7967	459	-216	243	30	273
03130 MAXWELL CEM	586	1.9535	1,126	-563	563	73	636
03140 PRINCETON CEM	226	0.7534	434	-185	249	28	277
03150 STONYFRD-IND VL CEM	302	1.0067	580	-245	335	38	373
03160 WILLIAMS CEM	555	1.8501	1,067	-482	585	69	654
03175 ARBUCKLE PARK & REC DIST	629	2.0968	1,209	-579	630	78	708
03180 MAXWELL REC & PARK DIST	977	3.2569	1,878	-676	1,202	121	1,323
03200 COLUSA RESC CONV	60	0.2000	115		115	7	122
03260 CO MOSQ ABATMNT	754	2.5135	1,449	-376	1,073	94	1,167
03320 REC DIST 2047	251	0.8367	482	-202	280	31	311
03410 COLUSA CO WTRWKS #1	1,279	4.2636	2,458	-870	1,588	159	1,747
03420 PRINCTN WATRWRKS	1,012	3.3736	1,945	-950	995	126	1,121
03480 CRTNA CRK FLD CTRL/CON	175	0.5834	336	-132	204	22	226
10261 REV/REC	316	1.0534	607		607	39	646
2017 CHILD SUPP SVCS	554	1.8468	1,065		1,065	69	1,134
2021 SHERIFF	612	2.0401	1,176		1,176	76	1,252

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
2022 DRUG PREVENTTION	176	0.5867	338		338	22	360
2035 PROBATION	974	3.2469	1,872		1,872	121	1,993
2059 AG ADM SERV	25	0.0833	48		48	3	51
2070 CLERK/RECOR	1,615	5.3837	3,104		3,104	201	3,305
2076 PLANN/BLDG	101	0.3367	194		194	13	207
002657 CC SERV AREA #2	188	0.6267	361	-218	143	23	166
3010 PUBLIC WORKS/ROADS	25	0.0833	48		48	3	51
4010 BEHAVORIAL HEALTH ADMIN SERV	745	2.4835	1,432		1,432	93	1,525
4012 HEALTH	1,015	3.3836	1,951		1,951	126	2,077
4013 MENTAL HEALTH	920	3.0669	1,768		1,768	114	1,882
04021 STATE TRANSIT ASSISTANCE	25	0.0833	48		48	3	51
5011 WELFARE #108	110	0.3667	211		211	14	225
6021 LIBRARY	38	0.1267	73		73	5	78
1075 MIGRANT HOUSING	1,271	4.2369	2,443		2,443	158	2,601
04020 LOCAL TRANSPORTATION	151	0.5034	290		290	19	309
04022 LOCAL TRANSPORTATION	63	0.2100	121		121	8	129
04002 TRANSIT AGENCY	943	3.1435	1,812		1,812	117	1,929
OUTSIDE AGENCIES	7,799	25.9986	14,991	-824	14,167	967	15,134
SubTotal	29,998	100.0000	57,652	-10,662	46,990	3,720	50,710
Direct Billed				10,662	10,662		10,662
Total	29,998	100.0000	57,652		57,652	3,720	61,372

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	736,432	0.9636	359		359		359
1021 AUDITOR	1,595,725	2.0880	778		778		778
1022 TREASURER	602,124	0.7879	294		294	20	314
1031 CNTY CNSL	713,032	0.9330	348		348	23	371
1040 PERSONNEL	644,583	0.8434	314		314	21	335
1073 MAINTENANCE	570,660	0.7467	278		278	18	296
1074 CUSTODIAN	368,601	0.4823	180		180	12	192
1101 RISK MANAGEMENT/INSURANCE	144,057	0.1885	70		70	5	75
1108 IT	782,682	1.0242	382		382	25	407
1109 PURCHASING	623,504	0.8159	304		304	20	324
1011 BRD OF SUPV	758,531	0.9925	370		370	25	395
1023 ASSESSOR	1,316,071	1.7221	642		642	43	685
10261 REV/REC	-1,216	-0.0016	-1		-1		-1
1051 ELECTIONS	552,232	0.7226	269		269	18	287
1092 ADVERTISING	714	0.0009					
1103 EE_BENEFITS	5,694	0.0075	3		3		3
1106 SURVERYOR	49,970	0.0654	24		24	2	26
1107 REFUNDS	-115	-0.0002					
20131 SUPERIOR COURT - CJF	641,870	0.8399	313		313	21	334
2014 GRAND JURY	9,977	0.0131	5		5		5
2016 DIST ATTN	1,772,718	2.3196	864		864	57	921
2017 CHILD SUPP SVCS	488,734	0.6395	238		238	16	254
2019 PUBL DEFEND	321,882	0.4212	157		157	10	167
2020 COMMUNICTNS	793,598	1.0384	387		387	26	413
2021 SHERIFF	5,718,136	7.4823	2,788		2,788	185	2,973
20211 SO BAILIFF	394,180	0.5158	192		192	13	205
2024 SHF-BOATING 2021	137,618	0.1801	67		67	4	71
002344 SHF-CLAMMET GRANT 2022	14,005	0.0183	7		7		7
2022 DRUG PREVENTTION	178,932	0.2341	87		87	6	93

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
2031 JAIL	3,956,378	5.1770	1,929		1,929	128	2,057
2033 JUV FAC	1,711,028	2.2389	834		834	55	889
2035 PROBATION	1,886,913	2.4691	920		920	61	981
002528 LOCAL COMM CORRCTN	560,872	0.7339	274		274	18	292
02531 COMM CORRTN PRFRM INCENT	192,726	0.2522	94		94	6	100
2036 VICTIM WITN	233,675	0.3058	114		114	8	122
20363 YOUTH OFFEND GNT	141,931	0.1857	69		69	5	74
2050 FLD WTR CON 02021	45,777	0.0599	22		22	1	23
2059 AG ADM SERV	537,145	0.7029	262		262	17	279
2060 AG COMM	1,242,374	1.6257	606		606	40	646
2061 WTR MGT	181,796	0.2379	89		89	6	95
2065 SITES_PROJ	621,584	0.8134	303		303	20	323
2070 CLERK/RECOR	389,039	0.5091	190		190	13	203
2071 CORONER	201,050	0.2631	98		98	7	105
2076 PLANN/BLDG	999,276	1.3076	487		487	32	519
2077 ANIMAL CTRL	216,498	0.2833	106		106	7	113
2080 TRAPPER	75,401	0.0987	37		37	2	39
2081 OES	262,852	0.3439	128		128	9	137
20811 HOME SECUR 2081	122,940	0.1609	60		60	4	64
2083 PUBLIC ADMN	16,749	0.0219	8		8	1	9
002327 JAIL INMATE WELFARE 2031	33,283	0.0436	16		16	1	17
002329 DRUG ENFORCEMENT 2022	471	0.0006					
02331 CIVIL FEE CAP PROJ 2021	4,818	0.0063	2		2		2
02340 SHERIFF-SLESF 2021	94,143	0.1232	46		46	3	49
002657 CC SERV AREA #2	330,151	0.4320	161		161	11	172
3010 PUBLIC WORKS/ROADS	7,531,265	9.8545	3,676		3,676	248	3,924
4010 BEHAVORIAL HEALTH ADMIN SERV	1,036,672	1.3565	506		506	34	540
4011 SUBSTANCE ABUSE SERVICES	427,143	0.5589	208		208	14	222
4012 HEALTH	2,471,471	3.2340	1,205		1,205	80	1,285
4013 MENTAL HEALTH	7,355,139	9.6243	3,587		3,587	238	3,825

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
002936 MENTAL HLTH SERV FUND	599,676	0.7847	292		292	19	311
002940 MHSA PREV & EARLY INTERV	238,298	0.3118	116		116	8	124
002943 MHSA CAP FAC 002936	66,490	0.0870	32		32	2	34
002947 MHSA-HOUSING	136,437	0.1785	67		67	4	71
4015 AIR/WTR POLL CON	466,548	0.6105	228		228	15	243
4019 ENVIRONMENTAL HEALTH	582,304	0.7620	284		284	19	303
4023 AMBULANCE	16,697	0.0218	8		8	1	9
4031 CALIF CHILDRNS SRV 4012	23,405	0.0306	11		11	1	12
5010 WELFARE ADMIN #108	1,324,029	1.7325	646		646	43	689
5011 WELFARE #108	7,047,318	9.2215	3,437		3,437	228	3,665
5020 CATEG AID/SAWS HHS 5011	3,866,051	5.0588	1,885		1,885	125	2,010
5032 INDG BURIAL	532	0.0007					
5033 SR NUTRITON	290,526	0.3802	142		142	9	151
5041 JUV CRT WRD	28,625	0.0375	14		14	1	15
5051 VET SERV	106,677	0.1396	52		52	3	55
5061 SR CITIZENS	18,352	0.0240	9		9	1	10
6021 LIBRARY	1,177,949	1.5414	574		574	38	612
6022 ADULT LITERACY	32,205	0.0421	16		16	1	17
6031 AG EXTENS	365,101	0.4777	178		178	12	190
7013 COUNTYWIDE RECREATION	1,513	0.0020	1		1		1
7032 COL VET	27,816	0.0364	14		14	1	15
7033 MAX VET	5,779	0.0076	3		3		3
7035 WMS VET	-17,883	-0.0234	-9		-9	-1	-10
2078 FISH AND GAME	6,114	0.0080	3		3		3
1075 MIGRANT HOUSING	556,106	0.7277	271		271	18	289
1078 MIGRANT HOUSING 1075	214,779	0.2810	105		105	7	112
04006 EAST PARK RESERVOIR	413,523	0.5411	202		202	13	215
04000 SOLID WASTE	2,508,227	3.2821	1,223		1,223	81	1,304
04001 AIRPORT ENTRPSE	558,376	0.7306	272		272	18	290
07526 IHSS PUBLIC AUTHORITY	93,235	0.1220	45		45	3	48

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
OUTSIDE AGENCIES	2,852,203	3.7322	1,391		1,391	92	1,483
SubTotal	76,422,499	100.0000	37,268		37,268	2,401	39,669
Total	76,422,499	100.0000	37,268		37,268	2,401	39,669

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	736,432	0.9636	947		947		947
1021 AUDITOR	1,595,725	2.0880	2,052		2,052		2,052
1022 TREASURER	602,124	0.7879	774		774	51	825
1031 CNTY CNSL	713,032	0.9330	917		917	61	978
1040 PERSONNEL	644,583	0.8434	829		829	55	884
1073 MAINTENANCE	570,660	0.7467	734		734	49	783
1074 CUSTODIAN	368,601	0.4823	474		474	32	506
1101 RISK MANAGEMENT/INSURANCE	144,057	0.1885	185		185	12	197
1108 IT	782,682	1.0242	1,007		1,007	67	1,074
1109 PURCHASING	623,504	0.8159	802		802	53	855
1011 BRD OF SUPV	758,531	0.9925	976		976	65	1,041
1023 ASSESSOR	1,316,071	1.7221	1,693		1,693	113	1,806
10261 REV/REC	-1,216	-0.0016	-2		-2		-2
1051 ELECTIONS	552,232	0.7226	710		710	47	757
1092 ADVERTISING	714	0.0009	1		1		1
1103 EE_BENEFITS	5,694	0.0075	7		7		7
1106 SURVERYOR	49,970	0.0654	64		64	4	68
1107 REFUNDS	-115	-0.0002					
20131 SUPERIOR COURT - CJF	641,870	0.8399	826		826	55	881
2014 GRAND JURY	9,977	0.0131	13		13	1	14
2016 DIST ATTN	1,772,718	2.3196	2,280		2,280	152	2,432
2017 CHILD SUPP SVCS	488,734	0.6395	629		629	42	671
2019 PUBL DEFEND	321,882	0.4212	414		414	28	442
2020 COMMUNICTNS	793,598	1.0384	1,021		1,021	68	1,089
2021 SHERIFF	5,718,136	7.4823	7,355		7,355	489	7,844
20211 SO BAILIFF	394,180	0.5158	507		507	34	541
2024 SHF-BOATING 2021	137,618	0.1801	177		177	12	189
002344 SHF-CLAMMET GRANT 2022	14,005	0.0183	18		18	1	19
2022 DRUG PREVENTTION	178,932	0.2341	230		230	15	245

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
2031 JAIL	3,956,378	5.1770	5,089		5,089	338	5,427
2033 JUV FAC	1,711,028	2.2389	2,201		2,201	146	2,347
2035 PROBATION	1,886,913	2.4691	2,427		2,427	161	2,588
002528 LOCAL COMM CORRCTN	560,872	0.7339	721		721	48	769
02531 COMM CORRTN PRFRM INCENT	192,726	0.2522	248		248	16	264
2036 VICTIM WITN	233,675	0.3058	301		301	20	321
20363 YOUTH OFFEND GNT	141,931	0.1857	183		183	12	195
2050 FLD WTR CON 02021	45,777	0.0599	59		59	4	63
2059 AG ADM SERV	537,145	0.7029	691		691	46	737
2060 AG COMM	1,242,374	1.6257	1,598		1,598	106	1,704
2061 WTR MGT	181,796	0.2379	234		234	16	250
2065 SITES_PROJ	621,584	0.8134	799		799	53	852
2070 CLERK/RECOR	389,039	0.5091	500		500	33	533
2071 CORONER	201,050	0.2631	259		259	17	276
2076 PLANN/BLDG	999,276	1.3076	1,285		1,285	85	1,370
2077 ANIMAL CTRL	216,498	0.2833	278		278	19	297
2080 TRAPPER	75,401	0.0987	97		97	6	103
2081 OES	262,852	0.3439	338		338	22	360
20811 HOME SECUR 2081	122,940	0.1609	158		158	11	169
2083 PUBLIC ADMN	16,749	0.0219	22		22	1	23
002327 JAIL INMATE WELFARE 2031	33,283	0.0436	43		43	3	46
002329 DRUG ENFORCEMENT 2022	471	0.0006	1		1		1
02331 CIVIL FEE CAP PROJ 2021	4,818	0.0063	6		6		6
02340 SHERIFF-SLESF 2021	94,143	0.1232	121		121	8	129
002657 CC SERV AREA #2	330,151	0.4320	425		425	28	453
3010 PUBLIC WORKS/ROADS	7,531,265	9.8545	9,688		9,688	647	10,335
4010 BEHAVORIAL HEALTH ADMIN SERV	1,036,672	1.3565	1,333		1,333	89	1,422
4011 SUBSTANCE ABUSE SERVICES	427,143	0.5589	549		549	37	586
4012 HEALTH	2,471,471	3.2340	3,179		3,179	211	3,390
4013 MENTAL HEALTH	7,355,139	9.6243	9,460		9,460	629	10,089

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
002936 MENTAL HLTH SERV FUND	599,676	0.7847	771		771	51	822
002940 MHSA PREV & EARLY INTERV	238,298	0.3118	306		306	20	326
002943 MHSA CAP FAC 002936	66,490	0.0870	86		86	6	92
002947 MHSA-HOUSING	136,437	0.1785	175		175	12	187
4015 AIR/WTR POLL CON	466,548	0.6105	600		600	40	640
4019 ENVIRONMENTAL HEALTH	582,304	0.7620	749		749	50	799
4023 AMBULANCE	16,697	0.0218	21		21	1	22
4031 CALIF CHILDRNS SRV 4012	23,405	0.0306	30		30	2	32
5010 WELFARE ADMIN #108	1,324,029	1.7325	1,703		1,703	113	1,816
5011 WELFARE #108	7,047,318	9.2215	9,064		9,064	603	9,667
5020 CATEG AID/SAWS HHS 5011	3,866,051	5.0588	4,972		4,972	331	5,303
5032 INDG BURIAL	532	0.0007	1		1		1
5033 SR NUTRITON	290,526	0.3802	374		374	25	399
5041 JUV CRT WRD	28,625	0.0375	37		37	2	39
5051 VET SERV	106,677	0.1396	137		137	9	146
5061 SR CITIZENS	18,352	0.0240	24		24	2	26
6021 LIBRARY	1,177,949	1.5414	1,515		1,515	101	1,616
6022 ADULT LITERACY	32,205	0.0421	41		41	3	44
6031 AG EXTENS	365,101	0.4777	470		470	31	501
7013 COUNTYWIDE RECREATION	1,513	0.0020	2		2		2
7032 COL VET	27,816	0.0364	36		36	2	38
7033 MAX VET	5,779	0.0076	7		7		7
7035 WMS VET	-17,883	-0.0234	-23		-23	-2	-25
2078 FISH AND GAME	6,114	0.0080	8		8	1	9
1075 MIGRANT HOUSING	556,106	0.7277	715		715	48	763
1078 MIGRANT HOUSING 1075	214,779	0.2810	276		276	18	294
04006 EAST PARK RESERVOIR	413,523	0.5411	532		532	35	567
04000 SOLID WASTE	2,508,227	3.2821	3,226		3,226	214	3,440
04001 AIRPORT ENTRPSE	558,376	0.7306	718		718	48	766
07526 IHSS PUBLIC AUTHORITY	93,235	0.1220	120		120	8	128

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	2,852,203	3.7322	3,668		3,668	244	3,912
SubTotal	76,422,499	100.0000	98,294		98,294	6,336	104,630
Total	76,422,499	100.0000	98,294		98,294	6,336	104,630

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	11,294		11,294	726	12,020
SubTotal	100	100.0000	11,294		11,294	726	12,020
Total	100	100.0000	11,294		11,294	726	12,020

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
1021 AUDITOR	562	4.1088	1,080		1,080		1,080
1011 BRD OF SUPV	1,208	8.8317	2,322		2,322	156	2,478
2017 CHILD SUPP SVCS	755	5.5198	1,451		1,451	98	1,549
4011 SUBSTANCE ABUSE SERVICES	786	5.7465	1,511		1,511	102	1,613
4012 HEALTH	3,259	23.8266	6,264		6,264	421	6,685
5011 WELFARE #108	7,108	51.9666	13,663		13,663	919	14,582
SubTotal	13,678	100.0000	26,291		26,291	1,696	27,987
Total	13,678	100.0000	26,291		26,291	1,696	27,987

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	736,432	0.9636	189		189		189
1021 AUDITOR	1,595,725	2.0880	410		410		410
1022 TREASURER	602,124	0.7879	155		155	10	165
1031 CNTY CNSL	713,032	0.9330	183		183	12	195
1040 PERSONNEL	644,583	0.8434	166		166	11	177
1073 MAINTENANCE	570,660	0.7467	147		147	10	157
1074 CUSTODIAN	368,601	0.4823	95		95	6	101
1101 RISK MANAGEMENT/INSURANCE	144,057	0.1885	37		37	2	39
1108 IT	782,682	1.0242	201		201	13	214
1109 PURCHASING	623,504	0.8159	160		160	11	171
1011 BRD OF SUPV	758,531	0.9925	195		195	13	208
1023 ASSESSOR	1,316,071	1.7221	338		338	23	361
10261 REV/REC	-1,216	-0.0016					
1051 ELECTIONS	552,232	0.7226	142		142	9	151
1092 ADVERTISING	714	0.0009					
1103 EE_BENEFITS	5,694	0.0075	1		1		1
1106 SURVERYOR	49,970	0.0654	13		13	1	14
1107 REFUNDS	-115	-0.0002					
20131 SUPERIOR COURT - CJF	641,870	0.8399	165		165	11	176
2014 GRAND JURY	9,977	0.0131	3		3		3
2016 DIST ATTN	1,772,718	2.3196	455		455	30	485
2017 CHILD SUPP SVCS	488,734	0.6395	126		126	8	134
2019 PUBL DEFEND	321,882	0.4212	83		83	6	89
2020 COMMUNICTNS	793,598	1.0384	204		204	14	218
2021 SHERIFF	5,718,136	7.4823	1,468		1,468	98	1,566
20211 SO BAILIFF	394,180	0.5158	101		101	7	108
2024 SHF-BOATING 2021	137,618	0.1801	35		35	2	37
002344 SHF-CLAMMET GRANT 2022	14,005	0.0183	4		4		4
2022 DRUG PREVENTTION	178,932	0.2341	46		46	3	49

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
2031 JAIL	3,956,378	5.1770	1,016		1,016	68	1,084
2033 JUV FAC	1,711,028	2.2389	439		439	29	468
2035 PROBATION	1,886,913	2.4691	485		485	32	517
002528 LOCAL COMM CORRCTN	560,872	0.7339	144		144	10	154
02531 COMM CORRTN PRFRM INCENT	192,726	0.2522	49		49	3	52
2036 VICTIM WITN	233,675	0.3058	60		60	4	64
20363 YOUTH OFFEND GNT	141,931	0.1857	36		36	2	38
2050 FLD WTR CON 02021	45,777	0.0599	12		12	1	13
2059 AG ADM SERV	537,145	0.7029	138		138	9	147
2060 AG COMM	1,242,374	1.6257	319		319	21	340
2061 WTR MGT	181,796	0.2379	47		47	3	50
2065 SITES_PROJ	621,584	0.8134	160		160	11	171
2070 CLERK/RECOR	389,039	0.5091	100		100	7	107
2071 CORONER	201,050	0.2631	52		52	3	55
2076 PLANN/BLDG	999,276	1.3076	257		257	17	274
2077 ANIMAL CTRL	216,498	0.2833	56		56	4	60
2080 TRAPPER	75,401	0.0987	19		19	1	20
2081 OES	262,852	0.3439	68		68	4	72
20811 HOME SECUR 2081	122,940	0.1609	32		32	2	34
2083 PUBLIC ADMN	16,749	0.0219	4		4		4
002327 JAIL INMATE WELFARE 2031	33,283	0.0436	9		9	1	10
002329 DRUG ENFORCEMENT 2022	471	0.0006					
02331 CIVIL FEE CAP PROJ 2021	4,818	0.0063	1		1		1
02340 SHERIFF-SLESF 2021	94,143	0.1232	24		24	2	26
002657 CC SERV AREA #2	330,151	0.4320	85		85	6	91
3010 PUBLIC WORKS/ROADS	7,531,265	9.8545	1,931		1,931	130	2,061
4010 BEHAVORIAL HEALTH ADMIN SERV	1,036,672	1.3565	266		266	18	284
4011 SUBSTANCE ABUSE SERVICES	427,143	0.5589	110		110	7	117
4012 HEALTH	2,471,471	3.2340	635		635	42	677
4013 MENTAL HEALTH	7,355,139	9.6243	1,889		1,889	126	2,015

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
002936 MENTAL HLTH SERV FUND	599,676	0.7847	154		154	10	164
002940 MHSA PREV & EARLY INTERV	238,298	0.3118	61		61	4	65
002943 MHSA CAP FAC 002936	66,490	0.0870	17		17	1	18
002947 MHSA-HOUSING	136,437	0.1785	35		35	2	37
4015 AIR/WTR POLL CON	466,548	0.6105	120		120	8	128
4019 ENVIRONMENTAL HEALTH	582,304	0.7620	150		150	10	160
4023 AMBULANCE	16,697	0.0218	4		4		4
4031 CALIF CHILDRNS SRV 4012	23,405	0.0306	6		6		6
5010 WELFARE ADMIN #108	1,324,029	1.7325	340		340	23	363
5011 WELFARE #108	7,047,318	9.2215	1,810		1,810	121	1,931
5020 CATEG AID/SAWS HHS 5011	3,866,051	5.0588	993		993	66	1,059
5032 INDG BURIAL	532	0.0007					
5033 SR NUTRITON	290,526	0.3802	75		75	5	80
5041 JUV CRT WRD	28,625	0.0375	7		7		7
5051 VET SERV	106,677	0.1396	27		27	2	29
5061 SR CITIZENS	18,352	0.0240	5		5		5
6021 LIBRARY	1,177,949	1.5414	303		303	20	323
6022 ADULT LITERACY	32,205	0.0421	8		8	1	9
6031 AG EXTENS	365,101	0.4777	94		94	6	100
7013 COUNTYWIDE RECREATION	1,513	0.0020					
7032 COL VET	27,816	0.0364	7		7		7
7033 MAX VET	5,779	0.0076	1		1		1
7035 WMS VET	-17,883	-0.0234	-5		-5		-5
2078 FISH AND GAME	6,114	0.0080	2		2		2
1075 MIGRANT HOUSING	556,106	0.7277	143		143	10	153
1078 MIGRANT HOUSING 1075	214,779	0.2810	55		55	4	59
04006 EAST PARK RESERVOIR	413,523	0.5411	106		106	7	113
04000 SOLID WASTE	2,508,227	3.2821	644		644	43	687
04001 AIRPORT ENTRPSE	558,376	0.7306	143		143	10	153
07526 IHSS PUBLIC AUTHORITY	93,235	0.1220	24		24	2	26

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	2,852,203	3.7322	732		732	49	781
SubTotal	76,422,499	100.0000	19,626		19,626	1,267	20,893
Total	76,422,499	100.0000	19,626		19,626	1,267	20,893

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	7,285	2,193	3,597	0	359	947	0
1021 AUDITOR	14,748	2,409	7,913	106	778	2,052	0
1022 TREASURER	6,407	1,678	3,425	0	314	825	0
1031 CNTY CNSL	7,351	3,044	2,303	460	371	978	0
1040 PERSONNEL	7,751	2,517	3,838	0	335	884	0
1073 MAINTENANCE	18,286	13,212	3,838	0	296	783	0
1074 CUSTODIAN	10,731	6,862	3,070	0	192	506	0
1101 RISK	2,970	1,892	767	0	75	197	0
1108 IT	8,692	3,159	3,838	0	407	1,074	0
1109 PURCHASING	5,517	2,632	1,535	0	324	855	0
002128 ALMOND PARADISE	428	428	0	0	0	0	0
002129 THOMPSON ST	214	214	0	0	0	0	0
002133 WHISPER	444	444	0	0	0	0	0
002334 LIVE SCN	49	49	0	0	0	0	0
002548 CARL MOYER	82	82	0	0	0	0	0
002550 MFH CARE FUNDS	543	543	0	0	0	0	0
002660 SRV AREA#1 CEN	2,427	2,270	0	157	0	0	0
002817 EMS-OTHER 4012	16	16	0	0	0	0	0
03000 ARBCKLE-C/C FIRE	10,884	7,026	3,070	788	0	0	0
03010 BEAR VL-INDIAN VL	3,285	2,353	0	932	0	0	0
03030 MAX FIRE PROT	7,518	3,932	2,303	1,283	0	0	0
03033 MAXFIRE PG&E	33	33	0	0	0	0	0
03040 PRINCETN FIRE	2,720	2,270	0	450	0	0	0
03050 WMS FIRE PROT	374	164	0	210	0	0	0
03060 SAC RIV FIRE DIST	9,581	7,437	1,535	609	0	0	0
03080 ARBCKLE CEM	2,223	1,859	0	364	0	0	0
03090 COLLEGE CTY CEM	1,506	1,218	0	288	0	0	0
03100 COL CEM DIST	7,050	4,821	1,535	694	0	0	0
03103 COL CEM SLE TX-VLT	16	16	0	0	0	0	0
03110 CYPRESS HLL CEM	375	49	0	326	0	0	0
03120 GRND ISLAND CEM	1,013	740	0	273	0	0	0
03130 MAXWELL CEM	4,897	4,261	0	636	0	0	0
03133 MAX CEM SLE	16	16	0	0	0	0	0
03140 PRINCETON CEM	787	510	0	277	0	0	0
03150 STONYFRD-IND VL	1,640	1,267	0	373	0	0	0
03160 WILLIAMS CEM	4,515	3,094	767	654	0	0	0
03164 WMS CEM SLE	16	16	0	0	0	0	0
03175 ARBUCKLE PARK &	1,004	296	0	708	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	3,669	3,669	0	0	0	0	0
03178 ARB P&R	855	855	0	0	0	0	0
03180 MAXWELL REC &	2,820	1,497	0	1,323	0	0	0
03190 COLUSA BSN DRN	2,566	2,566	0	0	0	0	0
03200 COLUSA RESC CONV	2,606	2,484	0	122	0	0	0
03260 CO MOSQ ABATMNT	9,716	5,479	3,070	1,167	0	0	0
03310 REC DIST 1004	49	49	0	0	0	0	0
03320 REC DIST 2047	854	543	0	311	0	0	0
03410 COLUSA CO	3,787	2,040	0	1,747	0	0	0
03420 PRINCTN	2,849	1,728	0	1,121	0	0	0
03480 CRTNA CRK FLD	275	49	0	226	0	0	0
03511 CRTINA CSD RED	1,909	1,909	0	0	0	0	0
03512 CRTINA CSD RVR	1,892	1,892	0	0	0	0	0
03513 CRTINA CSD WILDWD	1,218	1,218	0	0	0	0	0
1011 BRD OF SUPV	10,592	2,632	3,838	0	395	1,041	0
1023 ASSESSOR	12,765	2,238	7,675	0	685	1,806	0
10261 REV/REC	643	0	0	646	(1)	(2)	0
1051 ELECTIONS	7,573	3,768	2,610	0	287	757	0
1092 ADVERTISING	1	0	0	0	0	1	0
1103 EE_BENEFITS	471	460	0	0	3	7	0
1104 INSURANCE 1101	345	345	0	0	0	0	0
1106 SURVERYOR	782	674	0	0	26	68	0
20131 SUPERIOR COURT -	2,938	1,547	0	0	334	881	0
2014 GRAND JURY	236	214	0	0	5	14	0
2016 DIST ATTN	18,467	6,186	8,443	0	921	2,432	0
2017 CHILD SUPP SVCS	10,272	1,925	4,605	1,134	254	671	0
2019 PUBL DEFEND	1,702	1,004	0	0	167	442	0
2020 COMMUNICTNS	9,945	1,317	6,908	0	413	1,089	0
2021 SHERIFF	51,448	10,712	27,101	1,252	2,973	7,844	0
20211 SO BAILIFF	3,183	411	1,918	0	205	541	0
2024 SHF-BOATING 2021	1,449	1,152	0	0	71	189	0
002344 SHF-CLAMMET	30	0	0	0	7	19	0
2022 DRUG PREVENTTION	1,635	888	0	360	93	245	0
2031 JAIL	31,092	6,417	16,107	0	2,057	5,427	0
2033 JUV FAC	3,901	197	0	0	889	2,347	0
2035 PROBATION	24,929	6,878	11,972	1,993	981	2,588	0
002528 LOCAL COMM	9,555	5,117	3,223	0	292	769	0
02531 COMM CORRRTN	3,660	2,155	1,089	0	100	264	0
2036 VICTIM WITN	2,898	1,547	844	0	122	321	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
20363 YOUTH OFFEND GNT	1,979	674	998	0	74	195	0
2050 FLD WTR CON 02021	115	16	0	0	23	63	0
2059 AG ADM SERV	7,565	2,714	3,637	51	279	737	0
2060 AG COMM	11,287	3,225	5,372	0	646	1,704	0
2061 WTR MGT	2,050	888	767	0	95	250	0
2065 SITES_PROJ	2,152	806	0	0	323	852	0
2070 CLERK/RECOR	9,144	2,386	2,610	3,305	203	533	0
2071 CORONER	3,309	2,106	767	0	105	276	0
2076 PLANN/BLDG	9,081	2,106	4,605	207	519	1,370	0
2077 ANIMAL CTRL	4,555	2,550	1,535	0	113	297	0
2080 TRAPPER	228	66	0	0	39	103	0
2081 OES	2,781	1,251	961	0	137	360	0
20811 HOME SECUR 2081	695	428	0	0	64	169	0
2083 PUBLIC ADMN	534	444	54	0	9	23	0
002327 JAIL INMATE	1,538	1,465	0	0	17	46	0
002329 DRUG	34	33	0	0	0	1	0
02331 CIVIL FEE CAP PROJ	58	49	0	0	2	6	0
02340 SHERIFF-SLESF 2021	812	608	0	0	49	129	0
002341 JAIL-SLESF 2031	49	49	0	0	0	0	0
002657 CC SERV AREA #2	2,972	2,090	0	166	172	453	0
3010 PUBLIC	69,345	26,112	26,862	51	3,924	10,335	0
032001 CCRCD PYRLL	3,423	3,423	0	0	0	0	0
032025 CCRCD MISC PROJ	510	510	0	0	0	0	0
4010 BEHAVORIAL HEALTH	10,482	2,106	4,605	1,525	540	1,422	0
4011 SUBSTANCE ABUSE	13,135	10,597	0	0	222	586	0
4012 HEALTH	32,252	8,161	9,977	2,077	1,285	3,390	0
4013 MENTAL HEALTH	64,075	13,262	33,002	1,882	3,825	10,089	0
002936 MENTAL HLTH SERV	3,518	2,221	0	0	311	822	0
002940 MHSA PREV &	663	148	0	0	124	326	0
002941 MHSA INNOVATION	33	33	0	0	0	0	0
002943 MHSA CAP FAC	259	115	0	0	34	92	0
002947 MHSA-HOUSING	2,648	2,353	0	0	71	187	0
4015 AIR/WTR POLL CON	5,108	1,794	2,303	0	243	640	0
4019 ENVIRONMENTAL	8,490	3,390	3,838	0	303	799	0
04021 STATE TRANSIT	51	0	0	51	0	0	0
4023 AMBULANCE	857	822	0	0	9	22	0
4031 CALIF CHILDRNS SRV	165	115	0	0	12	32	0
002853 CHILDRENS TRUST	280	280	0	0	0	0	0
5010 WELFARE ADMIN #108	18,363	6,285	9,210	0	689	1,816	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
5011 WELFARE #108	102,938	20,173	40,675	225	3,665	9,667	12,020
5020 CATEG AID/SAWS HHS	8,388	16	0	0	2,010	5,303	0
5032 INDG BURIAL	17	16	0	0	0	1	0
5033 SR NUTRITON	3,086	921	1,535	0	151	399	0
5041 JUV CRT WRD	291	230	0	0	15	39	0
5051 VET SERV	1,063	66	767	0	55	146	0
5061 SR CITIZENS	41	0	0	0	10	26	0
6021 LIBRARY	17,671	9,823	5,219	78	612	1,616	0
6022 ADULT LITERACY	251	181	0	0	17	44	0
6031 AG EXTENS	4,789	1,695	2,303	0	190	501	0
7013 COUNTYWIDE	52	49	0	0	1	2	0
7032 COL VET	422	362	0	0	15	38	0
7033 MAX VET	471	460	0	0	3	7	0
7035 WMS VET	503	543	0	0	(10)	(25)	0
2078 FISH AND GAME	14	0	0	0	3	9	0
1075 MIGRANT HOUSING	9,769	4,228	1,735	2,601	289	763	0
1076 MIGRANT HOUSING	33	33	0	0	0	0	0
1078 MIGRANT HOUSING	465	0	0	0	112	294	0
04006 EAST PARK	3,451	1,021	1,535	0	215	567	0
04000 SOLID WASTE	6,632	1,201	0	0	1,304	3,440	0
04020 LOCAL	375	66	0	309	0	0	0
04001 AIRPORT ENTRPSE	3,595	2,386	0	0	290	766	0
04022 LOCAL	984	855	0	129	0	0	0
04002 TRANSIT AGENCY	19,076	8,704	8,443	1,929	0	0	0
07526 IHSS PUBLIC	514	312	0	0	48	128	0
OUTSIDE AGENCIES	87,947	54,357	12,280	15,134	1,483	3,912	0
Direct Billed	10,662	0	0	10,662	0	0	0
Total	977,066	382,163	328,332	61,372	39,669	104,630	12,020



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

Receiving Department	INSURANCE ADMIN	SINGLE AUDIT	GENERAL AUDIT
1012 CAO	0	0	189
1021 AUDITOR	0	1,080	410
1022 TREASURER	0	0	165
1031 CNTY CNSL	0	0	195
1040 PERSONNEL	0	0	177
1073 MAINTENANCE	0	0	157
1074 CUSTODIAN	0	0	101
1101 RISK	0	0	39
1108 IT	0	0	214
1109 PURCHASING	0	0	171
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
1011 BRD OF SUPV	0	2,478	208
1023 ASSESSOR	0	0	361
10261 REV/REC	0	0	0
1051 ELECTIONS	0	0	151
1092 ADVERTISING	0	0	0
1103 EE_BENEFITS	0	0	1
1104 INSURANCE 1101	0	0	0
1106 SURVERYOR	0	0	14
20131 SUPERIOR COURT -	0	0	176
2014 GRAND JURY	0	0	3
2016 DIST ATTN	0	0	485
2017 CHILD SUPP SVCS	0	1,549	134
2019 PUBL DEFEND	0	0	89
2020 COMMUNICTNS	0	0	218
2021 SHERIFF	0	0	1,566
20211 SO BAILIFF	0	0	108
2024 SHF-BOATING 2021	0	0	37
002344 SHF-CLAMMET	0	0	4
2022 DRUG PREVENTTION	0	0	49
2031 JAIL	0	0	1,084
2033 JUV FAC	0	0	468
2035 PROBATION	0	0	517
002528 LOCAL COMM	0	0	154
02531 COMM CORRRTN	0	0	52
2036 VICTIM WITN	0	0	64



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

Receiving Department	INSURANCE ADMIN	SINGLE AUDIT	GENERAL AUDIT
20363 YOUTH OFFEND GNT	0	0	38
2050 FLD WTR CON 02021	0	0	13
2059 AG ADM SERV	0	0	147
2060 AG COMM	0	0	340
2061 WTR MGT	0	0	50
2065 SITES_PROJ	0	0	171
2070 CLERK/RECOR	0	0	107
2071 CORONER	0	0	55
2076 PLANN/BLDG	0	0	274
2077 ANIMAL CTRL	0	0	60
2080 TRAPPER	0	0	20
2081 OES	0	0	72
20811 HOME SECUR 2081	0	0	34
2083 PUBLIC ADMN	0	0	4
002327 JAIL INMATE	0	0	10
002329 DRUG	0	0	0
02331 CIVIL FEE CAP PROJ	0	0	1
02340 SHERIFF-SLESF 2021	0	0	26
002341 JAIL-SLESF 2031	0	0	0
002657 CC SERV AREA #2	0	0	91
3010 PUBLIC	0	0	2,061
032001 CCRCD PYRLL	0	0	0
032025 CCRCD MISC PROJ	0	0	0
4010 BEHAVORIAL HEALTH	0	0	284
4011 SUBSTANCE ABUSE	0	1,613	117
4012 HEALTH	0	6,685	677
4013 MENTAL HEALTH	0	0	2,015
002936 MENTAL HLTH SERV	0	0	164
002940 MHSA PREV &	0	0	65
002941 MHSA INNOVATION	0	0	0
002943 MHSA CAP FAC	0	0	18
002947 MHSA-HOUSING	0	0	37
4015 AIR/WTR POLL CON	0	0	128
4019 ENVIRONMENTAL	0	0	160
04021 STATE TRANSIT	0	0	0
4023 AMBULANCE	0	0	4
4031 CALIF CHILDRNS SRV	0	0	6
002853 CHILDRENS TRUST	0	0	0
5010 WELFARE ADMIN #108	0	0	363



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

Receiving Department	INSURANCE ADMIN	SINGLE AUDIT	GENERAL AUDIT
5011 WELFARE #108	0	14,582	1,931
5020 CATEG AID/SAWS HHS	0	0	1,059
5032 INDG BURIAL	0	0	0
5033 SR NUTRITON	0	0	80
5041 JUV CRT WRD	0	0	7
5051 VET SERV	0	0	29
5061 SR CITIZENS	0	0	5
6021 LIBRARY	0	0	323
6022 ADULT LITERACY	0	0	9
6031 AG EXTENS	0	0	100
7013 COUNTYWIDE	0	0	0
7032 COL VET	0	0	7
7033 MAX VET	0	0	1
7035 WMS VET	0	0	(5)
2078 FISH AND GAME	0	0	2
1075 MIGRANT HOUSING	0	0	153
1076 MIGRANT HOUSING	0	0	0
1078 MIGRANT HOUSING	0	0	59
04006 EAST PARK	0	0	113
04000 SOLID WASTE	0	0	687
04020 LOCAL	0	0	0
04001 AIRPORT ENTRPSE	0	0	153
04022 LOCAL	0	0	0
04002 TRANSIT AGENCY	0	0	0
07526 IHSS PUBLIC	0	0	26
OUTSIDE AGENCIES	0	0	781
Direct Billed	0	0	0
Total	0	27,987	20,893



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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
ALMOND PARADISE ST LITNG	428	NA	NA	428
THOMPSON ST LITNG	214	NA	NA	214
WHISPER CRK-CROSS CRK LIT	444	NA	NA	444
LIVE SCN FNGRPRNTG	49	NA	NA	49
CARL MOYER GRANT	82	NA	NA	82
MFH CARE FUNDS	543	NA	NA	543
SRV AREA#1 CEN RCH	2,427	NA	NA	2,427
EMS-OTHER	16	NA	NA	16
ARBCKLE-C/C FIRE	10,884	NA	NA	10,884
BEAR VL-INDIAN VL FIRE	3,285	NA	NA	3,285
MAX FIRE PROT	7,518	NA	NA	7,518
MAX FIRE PG&E POWER PLANT	33	NA	NA	33
PRINCETN FIRE PROT	2,720	NA	NA	2,720
WMS FIRE PROT	374	NA	NA	374
SAC RIV FIRE DIST	9,581	NA	NA	9,581
ARBCKLE CEM	2,223	NA	NA	2,223
COLLEGE CTY CEM	1,506	NA	NA	1,506
COL CEM DIST	7,050	NA	NA	7,050
COL CEM SALE TX-VLT	16	NA	NA	16
CYPRESS HLL CEM	375	NA	NA	375
GRND ISLAND CEM	1,013	NA	NA	1,013
MAXWELL CEM	4,897	NA	NA	4,897
MAX CEM SALE TX-VAULT	16	NA	NA	16
PRINCETON CEM	787	NA	NA	787
STONYFRD-IND VL CEM	1,640	NA	NA	1,640
WILLIAMS CEM	4,515	NA	NA	4,515
WMS CEM SALE TX-VAULT	16	NA	NA	16
ARBUCKLE PARK & REC DIST	1,004	NA	NA	1,004
ARB PARK/REC DIST-PRK/FAC	3,669	NA	NA	3,669
ARB PARK & REC DIST-POOLS	855	NA	NA	855
MAXWELL REC & PARK DIST	2,820	NA	NA	2,820
COLUSA BSN DRN	2,566	NA	NA	2,566

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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
COLUSA RESC CONV	2,606	NA	NA	2,606
CO MOSQ ABATMNT	9,716	NA	NA	9,716
REC DIST 1004	49	NA	NA	49
REC DIST 2047	854	NA	NA	854
COLUSA CO WTRWKS #1	3,787	NA	NA	3,787
PRINCTN WATRWRKS	2,849	NA	NA	2,849
CRTNA CRK FLD CTRL/CON	275	NA	NA	275
CRTINA CSD RED RNCH ZN2	1,909	NA	NA	1,909
CRTINA CSD RVR GLN ZN3	1,892	NA	NA	1,892
CRTINA CSD WILDWD ES ZN4	1,218	NA	NA	1,218
BOARD OF SUPV	10,592	NA	NA	10,592
ASSESSOR	12,765	NA	NA	12,765
REVENUE AND RECOVERY	643	NA	NA	643
ELECTIONS	7,573	NA	NA	7,573
ADVERTISING	1	NA	NA	1
EMPLOYEE BENEFITS	471	NA	NA	471
INSURANCE	345	NA	NA	345
SURVEYOR	782	NA	NA	782
JUDICIAL DIST	2,938	NA	NA	2,938
GRAND JURY	236	NA	NA	236
DISTRICT ATTN	18,467	NA	NA	18,467
CHILD SUPPORT SERVICES	10,272	NA	NA	10,272
PUBLIC DEFENDER	1,702	NA	NA	1,702
COMMUNICATIONS	9,945	NA	NA	9,945
SHERIFF	51,448	NA	NA	51,448
SHERIFF BAILIFF	3,183	NA	NA	3,183
SHERIFF-BOATING	1,449	NA	NA	1,449
SHERIFF-CLAMMET GRANT	30	NA	NA	30
DRUG PREVENTION	1,635	NA	NA	1,635
JAIL	31,092	NA	NA	31,092
JUVENILE FACILITIES	3,901	NA	NA	3,901
PROBATION	24,929	NA	NA	24,929

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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
LOCAL COMM CORRCTN 002528	9,555	NA	NA	9,555
COMM CORRTN PRFRM INCENT 002531	3,660	NA	NA	3,660
VICTIM WITN PROG	2,898	NA	NA	2,898
YOUTHFUL OFFENDER GRANT	1,979	NA	NA	1,979
FLOOD WATER CONVSERVATION	115	NA	NA	115
AG ADMIN SERV	7,565	NA	NA	7,565
AG COMMISSIONER	11,287	NA	NA	11,287
WATER MANAGEMENT	2,050	NA	NA	2,050
SITES RESERVOIR PROJECT	2,152	NA	NA	2,152
CLERK/RECORDER	9,144	NA	NA	9,144
CORONER	3,309	NA	NA	3,309
PLANNING/BLDG	9,081	NA	NA	9,081
ANIML CNTRL SERV	4,555	NA	NA	4,555
TRAPPER	228	NA	NA	228
OES	2,781	NA	NA	2,781
HOMELAND SECURITY	695	NA	NA	695
PUBLIC ADMIN	534	NA	NA	534
JAIL INMATE WELFARE	1,538	NA	NA	1,538
DRUG ENFORCEMENT	34	NA	NA	34
CIVIL FEE CAPITAL PROJ	58	NA	NA	58
SHERIFF-SLESF	812	NA	NA	812
JAIL - SLESF	49	NA	NA	49
CC SERV AREA #2	2,972	NA	NA	2,972
PUBLIC WORKS/ROADS	69,345	NA	NA	69,345
CCRCD-PAYROLL CLEARING	3,423	NA	NA	3,423
CCRCD MISC PROJECTS	510	NA	NA	510
BEHAVORIAL HEALTH ADMIN SERV	10,482	NA	NA	10,482
SUBSTANCE ABUSE SERVICES	13,135	NA	NA	13,135
HEALTH	32,252	NA	NA	32,252
MENTAL HEALTH	64,075	NA	NA	64,075
MENTAL HLTH SERV FUND	3,518	NA	NA	3,518
MHSA PREV & EARLY INTERV	663	NA	NA	663

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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
MHSA CSS	33	NA	NA	33
MHSA CAPITAL FACILITIES	259	NA	NA	259
MHSA-HOUSING	2,648	NA	NA	2,648
AIR/WTR POLL CON	5,108	NA	NA	5,108
ENVIRONMENTAL HEALTH	8,490	NA	NA	8,490
STATE TRANSIT ASSISTANCE	51	NA	NA	51
AMBULANCE SERV	857	NA	NA	857
CALIF CHILDRNS SRV	165	NA	NA	165
CHILDRENS TRUST	280	NA	NA	280
WELFARE ADMIN #108	18,363	NA	NA	18,363
WELFARE #108	102,938	NA	NA	102,938
CATEGORICL AID/SAWS HHS	8,388	NA	NA	8,388
INDIGENT BURIAL	17	NA	NA	17
SR NUTRITION PROGRAM	3,086	NA	NA	3,086
JUV CTR WARDS	291	NA	NA	291
VETERAN SERVICES	1,063	NA	NA	1,063
SENIOR CITIZENS	41	NA	NA	41
LIBRARY	17,671	NA	NA	17,671
ADULT LITERACY	251	NA	NA	251
AG EXTENSIONS	4,789	NA	NA	4,789
COUNTYWIDE RECREATION	52	NA	NA	52
COLUSA VET HALL	422	NA	NA	422
MAXWELL VET HALL	471	NA	NA	471
WMS VET HALL	503	NA	NA	503
FISH AND GAME	14	NA	NA	14
1075 MIGRANT HOUSING DEPT	9,769	NA	NA	9,769
1076 MIGRANT HOUSING 1075	33	NA	NA	33
1078 MIGRANT HOUSING 1075	465	NA	NA	465
EAST PARK RESERVOIR	3,451	NA	NA	3,451
SOLID WASTE	6,632	NA	NA	6,632
LOCAL TRANSPORTATION	375	NA	NA	375
AIRPORT ENTRPSE	3,595	NA	NA	3,595

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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
LOCAL TRANSPORTATION PLANNING	984	NA	NA	984
TRANSIT AGENCY	19,076	NA	NA	19,076
IHSS PUBLIC AUTHORITY	514	NA	NA	514
OUTSIDE AGENCIES	87,947	NA	NA	87,947
Department Total:	876,666	0	0	876,666
Grand Total:	876,666	0	0	876,666

COLUSA COUNTY
Schedule 5.1 Narrative Description of 2020-2021 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 2020-2021 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>
\$6,207	#1022-410360	Tax Deeded Sales Ad Fee	General Government
\$23,780	#1022-410600	Penalties/Cost	General Government
\$4,230	#1022-410610	Redemption Fees	General Government
\$20,691	#1022-421100	Business License	General Government
\$0	#1022-454680	St Mandated Reimbursement	General Government
\$19,995	#1022-466100	Assmt and Tax Collector Fees	General Government
\$0	#1022-466104	Title Search Fees	General Government
\$47,438	#1022-466105	Property Tax Admin Fees	General Government
\$102,400	#1022-466110	Treasurer's Fees	General Government
\$4,373	#1022-466114	Unsecured Tax Admin	General Government
\$780	#1022-466115	Installment Fees	General Government
\$70	#1022-466116	Bad Check Charge	General Government
\$80	#1022-479360	Misc Other Revenues	General Government
\$0	#1022-479321	PY Insurance Dividend	General Government
\$0	#1022-479470	Refund	General Administration
\$6	#1022-479910	Transfers In	General Government
<u>\$230,050</u>	Total Cost Adjustment		

DIRECT BILLED

There were no costs direct billed during the 2020-2021 Fiscal Year.

ACTUAL EXPENDITURES INCLUDED IN THE PLAN

\$294,570	Total Budget 2020-2021 Actual Expenditures
<u>\$307,554</u>	Add back Transfers and Reimbursements
<u>\$602,124</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:	602,123			602,123
FIXED ASSETS	(288)			
Total Deductions:	(288)			(288)
BUILDING DEPREC	955		955	
EQUIPMENT DEPREC	56		56	
1012 CAO	4,984	481	5,465	
1021 AUDITOR	6,008	399	6,407	
1022 TREASURER		1,020	1,020	
1031 CNTY CNSL		8,206	8,206	
1040 PERSONNEL		5,135	5,135	
1073 MAINTENANCE		1,326	1,326	
1074 CUSTODIAN		8,231	8,231	
1101 RISK MANAGEMENT/INSURANCE		158	158	
1108 IT		8,337	8,337	
1109 PURCHASING		4,760	4,760	
Total Allocated Additions:	12,003	38,053	50,056	50,056
#410360 TAX DEEDED SALE AD FEE	(6,207)			
#410600 PENALTY/COST	(23,780)			
#410610 RDMPT FEES	(4,230)			
#421100 BUSINESS LIC	(20,691)			
#441900 INTEREST	0			
#454680 ST MANDATED REIMB	0			
#466100 TAX COLL FEE	(19,995)			
#466105 PROP TAX ADMIN	(47,438)			
#466110 TREAS FEES	(102,400)			
#466114 UNSEC TAX ADMIN	(4,373)			
#466115 INSTALL PLAN FEE	(780)			
#466116 BAD CK CHARGE	(70)			
#479360 MISC-OTHER REVENUE	(80)			
#479321 PY INSURANCE DIVIDEND	0			
#479470 REFUND	0			
#479910 TRANSFERS IN	(6)			

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

Total Departmental Cost Adjustments:	(230,050)	(230,050)
Total To Be Allocated:	383,788	38,053
		421,841

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	537,162	0	172,915	6,813	357,434
Other Expense & Cost					
53060 COMMUNICATIONS	553	0	373	0	180
53061 COMMUNICATIONS-CELL	240	0	162	0	78
53090 HOUSEHOLD	116	0	78	0	38
53100 INSURANCE	5,851	0	3,943	0	1,908
53120 MAINT-EQUIP	2,144	0	1,445	0	699
53121 MAINT-SOFTWARE	4,439	0	4,439	0	0
53130 MAINT-STRU,IMP,GRND	0	0	0	0	0
53140 MEDICAL, DENTAL & LAB SUPPLIES	0	0	0	0	0
53150 MEMBERSHIPS	250	0	168	0	82
53160 BANK FEES	25,263	0	25,263	0	0
53163 FINANCE/LATE CHARGE	0	0	0	0	0
53170 OFFICE EXPENSE	3,596	0	1,069	0	2,527
53171 POSTAGE	7,287	0	4,911	0	2,376
53180 PROF/SPEC SERV	9,477	0	7,436	0	2,041
53190 PUBL & NOTICES	1,657	0	0	0	1,657
53200 RENTS & LEASES EQIP	1,582	0	1,066	0	516
53230 SPECIAL DEPT EXP	54	0	36	0	18
53231 SOFTWARE	1,073	0	723	0	350
53250 TRANS & TRAVEL	641	0	432	0	209
53251 EDUC & TRAINING	450	0	303	0	147
55263 BAD DEBT	0	0	0	0	0
*FIXED ASSETS	288	288	0	0	0
Departmental Totals					
Total Expenditures	602,123	288	224,762	6,813	370,260
Deductions					
Total Deductions	(288)	(288)	0	0	0
Cost Adjustments					
#410360 TAX DEEDED SALE AD FEE	(6,207)	0	0	0	(6,207)
#410600 PENALTY/COST	(23,780)	0	0	0	(23,780)
#410610 RDMPT FEES	(4,230)	0	0	0	(4,230)
#421100 BUSINESS LIC	(20,691)	0	0	0	(20,691)
#441900 INTEREST	0	0	0	0	0
#454680 ST MANDATED REIMB	0	0	0	0	0
#466100 TAX COLL FEE	(19,995)	0	0	0	(19,995)
#466105 PROP TAX ADMIN	(47,438)	0	0	0	(47,438)
#466110 TREAS FEES	(102,400)	0	0	0	(102,400)
#466114 UNSEC TAX ADMIN	(4,373)	0	0	0	(4,373)
#466115 INSTALL PLAN FEE	(780)	0	0	0	(780)
#466116 BAD CK CHARGE	(70)	0	0	0	(70)

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	(80)	0	0	0	(80)
#479321 PY INSURANCE DIVIDEND	0	0	0	0	0
#479470 REFUND	0	0	0	0	0
#479910 TRANSFERS IN	(6)	0	0	0	(6)
Functional Cost	371,785	0	224,762	6,813	140,210
Allocation Step 1					
Inbound- All Others	12,003	12,003	0	0	0
Reallocate Admin Costs		(12,003)	4,534	0	7,469
Unallocated Costs	(154,492)	0	0	(6,813)	(147,679)
1st Allocation	229,296	0	229,296	0	0
Allocation Step 2					
Inbound- All Others	38,053	38,053	0	0	0
Reallocate Admin Costs		(38,053)	14,373	0	23,680
Unallocated Costs	(23,680)	0	0	0	(23,680)
2nd Allocation	14,373	0	14,373	0	0
Total For 1010220 1022 TREASURER					
Total Allocated	243,669	0	243,669	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	142	0.6192	1,420		1,420		1,420
1021 AUDITOR	156	0.6802	1,560		1,560		1,560
1022 TREASURER	102	0.4448	1,020		1,020		1,020
1031 CNTY CNSL	185	0.8067	1,850		1,850	118	1,968
1040 PERSONNEL	153	0.6672	1,530		1,530	98	1,628
1073 MAINTENANCE	803	3.5015	8,029		8,029	512	8,541
1074 CUSTODIAN	417	1.8183	4,169		4,169	266	4,435
1101 RISK MANAGEMENT/INSURANCE	115	0.5015	1,150		1,150	73	1,223
1108 IT	192	0.8372	1,920		1,920	122	2,042
1109 PURCHASING	160	0.6977	1,600		1,600	102	1,702
002128 ALMOND PARADISE ST LITNG	26	0.1134	260		260	17	277
002129 THOMPSON ST LITNG	13	0.0567	130		130	8	138
002133 WHISPER CRK-CROSS CRK LIT	27	0.1177	270		270	17	287
002334 LIVE SCN FNGRPRNTG 2021	3	0.0131	30		30	2	32
002548 CARL MOYER GRANT 2060	5	0.0218	50		50	3	53
002550 MFH CARE FUNDS 1075	33	0.1439	330		330	21	351
002660 SRV AREA#1 CEN RCH	138	0.6018	1,380		1,380	88	1,468
002817 EMS-OTHER 4012	1	0.0044	10		10	1	11
03000 ARBCKLE-C/C FIRE	427	1.8619	4,269		4,269	272	4,541
03010 BEAR VL-INDIAN VL FIRE	143	0.6236	1,430		1,430	91	1,521
03030 MAX FIRE PROT	239	1.0422	2,390		2,390	152	2,542
03033 MAXFIRE PG&E POWPL 03030	2	0.0087	20		20	1	21
03040 PRINCETN FIRE PROT	138	0.6018	1,380		1,380	88	1,468
03050 WMS FIRE PROT	10	0.0436	100		100	6	106
03060 SAC RIV FIRE DIST	452	1.9710	4,519		4,519	288	4,807
03080 ARBCKLE CEM	113	0.4927	1,130		1,130	72	1,202
03090 COLLEGE CTY CEM	74	0.3227	740		740	47	787
03100 COL CEM DIST	293	1.2776	2,930		2,930	187	3,117
03103 COL CEM SLE TX-VLT 03100	1	0.0044	10		10	1	11

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	3	0.0131	30		30	2	32
03120 GRND ISLAND CEM	45	0.1962	450		450	29	479
03130 MAXWELL CEM	259	1.1294	2,590		2,590	165	2,755
03133 MAX CEM SLE TX-VAULT 03130	1	0.0044	10		10	1	11
03140 PRINCETON CEM	31	0.1352	310		310	20	330
03150 STONYFRD-IND VL CEM	77	0.3358	770		770	49	819
03160 WILLIAMS CEM	188	0.8198	1,880		1,880	120	2,000
03164 WMS CEM SLE TX-VAULT 03160	1	0.0044	10		10	1	11
03175 ARBUCKLE PARK & REC DIST	18	0.0785	180		180	11	191
03177 ARB P/REC-PRK/FAC 03175	223	0.9724	2,230		2,230	142	2,372
03178 ARB P&R DIST-POOLS 03175	52	0.2267	520		520	33	553
03180 MAXWELL REC & PARK DIST	91	0.3968	910		910	58	968
03190 COLUSA BSN DRN	156	0.6802	1,560		1,560	100	1,660
03200 COLUSA RESC CONV	151	0.6584	1,510		1,510	96	1,606
03260 CO MOSQ ABATMNT	333	1.4521	3,330		3,330	212	3,542
03310 REC DIST 1004	3	0.0131	30		30	2	32
03320 REC DIST 2047	33	0.1439	330		330	21	351
03410 COLUSA CO WTRWKS #1	124	0.5407	1,240		1,240	79	1,319
03420 PRINCTN WATRWRKS	105	0.4579	1,050		1,050	67	1,117
03480 CRTNA CRK FLD CTRL/CON	3	0.0131	30		30	2	32
03511 CRTINA CSD RED RNCH ZN2	116	0.5058	1,160		1,160	74	1,234
03512 CRTINA CSD RVR GLN ZN3	115	0.5015	1,150		1,150	73	1,223
03513 CRTINA CSD WILDWD ES ZN4	74	0.3227	740		740	47	787
1011 BRD OF SUPV	160	0.6977	1,600		1,600	102	1,702
1023 ASSESSOR	136	0.5930	1,360		1,360	87	1,447
1051 ELECTIONS	229	0.9986	2,290		2,290	146	2,436
1103 EE_BENEFITS	28	0.1221	280		280	18	298
1104 INSURANCE 1101	21	0.0916	210		210	13	223
1106 SURVERYOR	41	0.1788	410		410	26	436
20131 SUPERIOR COURT - CJF	94	0.4099	940		940	60	1,000

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
2014 GRAND JURY	13	0.0567	130		130	8	138
2016 DIST ATTN	376	1.6396	3,759		3,759	240	3,999
2017 CHILD SUPP SVCS	117	0.5102	1,170		1,170	75	1,245
2019 PUBL DEFEND	61	0.2660	610		610	39	649
2020 COMMUNICTNS	80	0.3488	800		800	51	851
2021 SHERIFF	651	2.8387	6,509		6,509	415	6,924
20211 SO BAILIFF	25	0.1090	250		250	16	266
2024 SHF-BOATING 2021	70	0.3052	700		700	45	745
2022 DRUG PREVENTTION	54	0.2355	540		540	34	574
2031 JAIL	390	1.7006	3,899		3,899	249	4,148
2033 JUV FAC	12	0.0523	120		120	8	128
2035 PROBATION	418	1.8227	4,179		4,179	267	4,446
002528 LOCAL COMM CORRCTN	311	1.3561	3,110		3,110	198	3,308
02531 COMM CORRTRN PRFRM INCENT	131	0.5712	1,310		1,310	84	1,394
2036 VICTIM WITN	94	0.4099	940		940	60	1,000
20363 YOUTH OFFEND GNT	41	0.1788	410		410	26	436
2050 FLD WTR CON 02021	1	0.0044	10		10	1	11
2059 AG ADM SERV	165	0.7195	1,650		1,650	105	1,755
2060 AG COMM	196	0.8547	1,960		1,960	125	2,085
2061 WTR MGT	54	0.2355	540		540	34	574
2065 SITES_PROJ	49	0.2137	490		490	31	521
2070 CLERK/RECOR	145	0.6323	1,450		1,450	92	1,542
2071 CORONER	128	0.5581	1,280		1,280	82	1,362
2076 PLANN/BLDG	128	0.5581	1,280		1,280	82	1,362
2077 ANIMAL CTRL	155	0.6759	1,550		1,550	99	1,649
2080 TRAPPER	4	0.0174	40		40	3	43
2081 OES	76	0.3314	760		760	48	808
20811 HOME SECUR 2081	26	0.1134	260		260	17	277
2083 PUBLIC ADMN	27	0.1177	270		270	17	287
002327 JAIL INMATE WELFARE 2031	89	0.3881	890		890	57	947

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
02331 CIVIL FEE CAP PROJ 2021	3	0.0131	30		30	2	32
02340 SHERIFF-SLESF 2021	37	0.1613	370		370	24	394
002341 JAIL-SLESF 2031	3	0.0131	30		30	2	32
002657 CC SERV AREA #2	127	0.5538	1,270		1,270	81	1,351
3010 PUBLIC WORKS/ROADS	1,587	6.9202	15,868		15,868	1,012	16,880
032001 CCRCD PYRLL 03200	208	0.9070	2,080		2,080	133	2,213
032025 CCRCD MISC PROJ 03200	31	0.1352	310		310	20	330
4010 BEHAVORIAL HEALTH ADMIN SERV	128	0.5581	1,280		1,280	82	1,362
4011 SUBSTANCE ABUSE SERVICES	644	2.8082	6,439		6,439	411	6,850
4012 HEALTH	496	2.1628	4,959		4,959	316	5,275
4013 MENTAL HEALTH	806	3.5146	8,059		8,059	514	8,573
002936 MENTAL HLTH SERV FUND	135	0.5887	1,350		1,350	86	1,436
002940 MHSA PREV & EARLY INTERV	9	0.0392	90		90	6	96
002943 MHSA CAP FAC 002936	7	0.0305	70		70	4	74
002947 MHSA-HOUSING	143	0.6236	1,430		1,430	91	1,521
4015 AIR/WTR POLL CON	109	0.4753	1,090		1,090	70	1,160
4019 ENVIRONMENTAL HEALTH	206	0.8983	2,060		2,060	131	2,191
4023 AMBULANCE	50	0.2180	500		500	32	532
4031 CALIF CHILDNRNS SRV 4012	7	0.0305	70		70	4	74
002853 CHILDRENS TRUST FUND	17	0.0741	170		170	11	181
5010 WELFARE ADMIN #108	382	1.6657	3,819		3,819	244	4,063
5011 WELFARE #108	1,226	5.3460	12,258		12,258	782	13,040
5020 CATEG AID/SAWS HHS 5011	1	0.0044	10		10	1	11
5032 INDG BURIAL	1	0.0044	10		10	1	11
5033 SR NUTRITON	56	0.2442	560		560	36	596
5041 JUV CRT WRD	14	0.0610	140		140	9	149
5051 VET SERV	4	0.0174	40		40	3	43
6021 LIBRARY	597	2.6032	5,969		5,969	381	6,350
6022 ADULT LITERACY	11	0.0480	110		110	7	117
6031 AG EXTENS	103	0.4491	1,030		1,030	66	1,096

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
7013 COUNTYWIDE RECREATION	3	0.0131	30		30	2	32
7032 COL VET	22	0.0959	220		220	14	234
7033 MAX VET	28	0.1221	280		280	18	298
7035 WMS VET	33	0.1439	330		330	21	351
1075 MIGRANT HOUSING	257	1.1207	2,570		2,570	164	2,734
1076 MIGRANT HOUSING 1075	2	0.0087	20		20	1	21
04006 EAST PARK RESERVOIR	62	0.2704	620		620	40	660
04000 SOLID WASTE	73	0.3183	730		730	47	777
04020 LOCAL TRANSPORTATION	4	0.0174	40		40	3	43
04001 AIRPORT ENTRPSE	145	0.6323	1,450		1,450	92	1,542
04022 LOCAL TRANSPORTATION	52	0.2267	520		520	33	553
04002 TRANSIT AGENCY	529	2.3067	5,289		5,289	337	5,626
07526 IHSS PUBLIC AUTHORITY	19	0.0829	190		190	12	202
OUTSIDE AGENCIES	2,995	13.0593	29,934		29,934	1,910	31,844
SubTotal	22,933	100.0000	229,296		229,296	14,373	243,669
Total	22,933	100.0000	229,296		229,296	14,373	243,669

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	1,420	1,420
1021 AUDITOR	1,560	1,560
1022 TREASURER	1,020	1,020
1031 CNTY CNSL	1,968	1,968
1040 PERSONNEL	1,628	1,628
1073 MAINTENANCE	8,541	8,541
1074 CUSTODIAN	4,435	4,435
1101 RISK	1,223	1,223
1108 IT	2,042	2,042
1109 PURCHASING	1,702	1,702
002128 ALMOND PARADISE	277	277
002129 THOMPSON ST	138	138
002133 WHISPER	287	287
002334 LIVE SCN	32	32
002548 CARL MOYER	53	53
002550 MFH CARE FUNDS	351	351
002660 SRV AREA#1 CEN	1,468	1,468
002817 EMS-OTHER 4012	11	11
03000 ARBCKLE-C/C FIRE	4,541	4,541
03010 BEAR VL-INDIAN VL	1,521	1,521
03030 MAX FIRE PROT	2,542	2,542
03033 MAXFIRE PG&E	21	21
03040 PRINCETN FIRE	1,468	1,468
03050 WMS FIRE PROT	106	106
03060 SAC RIV FIRE DIST	4,807	4,807
03080 ARBCKLE CEM	1,202	1,202
03090 COLLEGE CTY CEM	787	787
03100 COL CEM DIST	3,117	3,117
03103 COL CEM SLE TX-VLT	11	11
03110 CYPRESS HLL CEM	32	32
03120 GRND ISLAND CEM	479	479
03130 MAXWELL CEM	2,755	2,755
03133 MAX CEM SLE	11	11
03140 PRINCETON CEM	330	330
03150 STONYFRD-IND VL	819	819
03160 WILLIAMS CEM	2,000	2,000
03164 WMS CEM SLE	11	11
03175 ARBUCKLE PARK &	191	191



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

Receiving Department	Total	CHECK CLEARING
03177 ARB P/REC-PRK/FAC	2,372	2,372
03178 ARB P&R	553	553
03180 MAXWELL REC &	968	968
03190 COLUSA BSN DRN	1,660	1,660
03200 COLUSA RESC CONV	1,606	1,606
03260 CO MOSQ ABATMNT	3,542	3,542
03310 REC DIST 1004	32	32
03320 REC DIST 2047	351	351
03410 COLUSA CO	1,319	1,319
03420 PRINCTN	1,117	1,117
03480 CRTNA CRK FLD	32	32
03511 CRTINA CSD RED	1,234	1,234
03512 CRTINA CSD RVR	1,223	1,223
03513 CRTINA CSD WILDWD	787	787
1011 BRD OF SUPV	1,702	1,702
1023 ASSESSOR	1,447	1,447
1051 ELECTIONS	2,436	2,436
1103 EE_BENEFITS	298	298
1104 INSURANCE 1101	223	223
1106 SURVERYOR	436	436
20131 SUPERIOR COURT -	1,000	1,000
2014 GRAND JURY	138	138
2016 DIST ATTN	3,999	3,999
2017 CHILD SUPP SVCS	1,245	1,245
2019 PUBL DEFEND	649	649
2020 COMMUNICTNS	851	851
2021 SHERIFF	6,924	6,924
20211 SO BAILIFF	266	266
2024 SHF-BOATING 2021	745	745
2022 DRUG PREVENTTION	574	574
2031 JAIL	4,148	4,148
2033 JUV FAC	128	128
2035 PROBATION	4,446	4,446
002528 LOCAL COMM	3,308	3,308
02531 COMM CORRRTN	1,394	1,394
2036 VICTIM WITN	1,000	1,000
20363 YOUTH OFFEND GNT	436	436
2050 FLD WTR CON 02021	11	11
2059 AG ADM SERV	1,755	1,755



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

Receiving Department	Total	CHECK CLEARING
2060 AG COMM	2,085	2,085
2061 WTR MGT	574	574
2065 SITES_PROJ	521	521
2070 CLERK/RECOR	1,542	1,542
2071 CORONER	1,362	1,362
2076 PLANN/BLDG	1,362	1,362
2077 ANIMAL CTRL	1,649	1,649
2080 TRAPPER	43	43
2081 OES	808	808
20811 HOME SECUR 2081	277	277
2083 PUBLIC ADMN	287	287
002327 JAIL INMATE	947	947
02331 CIVIL FEE CAP PROJ	32	32
02340 SHERIFF-SLESF 2021	394	394
002341 JAIL-SLESF 2031	32	32
002657 CC SERV AREA #2	1,351	1,351
3010 PUBLIC	16,880	16,880
032001 CCRCD PYRLL	2,213	2,213
032025 CCRCD MISC PROJ	330	330
4010 BEHAVORIAL HEALTH	1,362	1,362
4011 SUBSTANCE ABUSE	6,850	6,850
4012 HEALTH	5,275	5,275
4013 MENTAL HEALTH	8,573	8,573
002936 MENTAL HLTH SERV	1,436	1,436
002940 MHSA PREV &	96	96
002943 MHSA CAP FAC	74	74
002947 MHSA-HOUSING	1,521	1,521
4015 AIR/WTR POLL CON	1,160	1,160
4019 ENVIRONMENTAL	2,191	2,191
4023 AMBULANCE	532	532
4031 CALIF CHILDRNS SRV	74	74
002853 CHILDRENS TRUST	181	181
5010 WELFARE ADMIN #108	4,063	4,063
5011 WELFARE #108	13,040	13,040
5020 CATEG AID/SAWS HHS	11	11
5032 INDG BURIAL	11	11
5033 SR NUTRITON	596	596
5041 JUV CRT WRD	149	149
5051 VET SERV	43	43



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

Receiving Department	Total	CHECK CLEARING
6021 LIBRARY	6,350	6,350
6022 ADULT LITERACY	117	117
6031 AG EXTENS	1,096	1,096
7013 COUNTYWIDE	32	32
7032 COL VET	234	234
7033 MAX VET	298	298
7035 WMS VET	351	351
1075 MIGRANT HOUSING	2,734	2,734
1076 MIGRANT HOUSING	21	21
04006 EAST PARK	660	660
04000 SOLID WASTE	777	777
04020 LOCAL	43	43
04001 AIRPORT ENTRPSE	1,542	1,542
04022 LOCAL	553	553
04002 TRANSIT AGENCY	5,626	5,626
07526 IHSS PUBLIC	202	202
OUTSIDE AGENCIES	31,844	31,844
Direct Billed	0	0
Total	243,669	243,669



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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
ALMOND PARADISE ST LITNG	277	NA	NA	277
THOMPSON ST LITNG	138	NA	NA	138
WHISPER CRK-CROSS CRK LIT	287	NA	NA	287
LIVE SCN FNGRPRNTG	32	NA	NA	32
CARL MOYER GRANT	53	NA	NA	53
MFH CARE FUNDS	351	NA	NA	351
SRV AREA#1 CEN RCH	1,468	NA	NA	1,468
EMS-OTHER	11	NA	NA	11
ARBCKLE-C/C FIRE	4,541	NA	NA	4,541
BEAR VL-INDIAN VL FIRE	1,521	NA	NA	1,521
MAX FIRE PROT	2,542	NA	NA	2,542
MAX FIRE PG&E POWER PLANT	21	NA	NA	21
PRINCETN FIRE PROT	1,468	NA	NA	1,468
WMS FIRE PROT	106	NA	NA	106
SAC RIV FIRE DIST	4,807	NA	NA	4,807
ARBCKLE CEM	1,202	NA	NA	1,202
COLLEGE CTY CEM	787	NA	NA	787
COL CEM DIST	3,117	NA	NA	3,117
COL CEM SALE TX-VLT	11	NA	NA	11
CYPRESS HLL CEM	32	NA	NA	32
GRND ISLAND CEM	479	NA	NA	479
MAXWELL CEM	2,755	NA	NA	2,755
MAX CEM SALE TX-VAULT	11	NA	NA	11
PRINCETON CEM	330	NA	NA	330
STONYFRD-IND VL CEM	819	NA	NA	819
WILLIAMS CEM	2,000	NA	NA	2,000
WMS CEM SALE TX-VAULT	11	NA	NA	11
ARBUCKLE PARK & REC DIST	191	NA	NA	191
ARB PARK/REC DIST-PRK/FAC	2,372	NA	NA	2,372
ARB PARK & REC DIST-POOLS	553	NA	NA	553
MAXWELL REC & PARK DIST	968	NA	NA	968
COLUSA BSN DRN	1,660	NA	NA	1,660

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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
COLUSA RESC CONV	1,606	NA	NA	1,606
CO MOSQ ABATMNT	3,542	NA	NA	3,542
REC DIST 1004	32	NA	NA	32
REC DIST 2047	351	NA	NA	351
COLUSA CO WTRWKS #1	1,319	NA	NA	1,319
PRINCTN WATRWRKS	1,117	NA	NA	1,117
CRTNA CRK FLD CTRL/CON	32	NA	NA	32
CRTINA CSD RED RNCH ZN2	1,234	NA	NA	1,234
CRTINA CSD RVR GLN ZN3	1,223	NA	NA	1,223
CRTINA CSD WILDWD ES ZN4	787	NA	NA	787
BOARD OF SUPV	1,702	NA	NA	1,702
ASSESSOR	1,447	NA	NA	1,447
ELECTIONS	2,436	NA	NA	2,436
EMPLOYEE BENEFITS	298	NA	NA	298
INSURANCE	223	NA	NA	223
SURVEYOR	436	NA	NA	436
JUDICIAL DIST	1,000	NA	NA	1,000
GRAND JURY	138	NA	NA	138
DISTRICT ATTN	3,999	NA	NA	3,999
CHILD SUPPORT SERVICES	1,245	NA	NA	1,245
PUBLIC DEFENDER	649	NA	NA	649
COMMUNICATIONS	851	NA	NA	851
SHERIFF	6,924	NA	NA	6,924
SHERIFF BAILIFF	266	NA	NA	266
SHERIFF-BOATING	745	NA	NA	745
DRUG PREVENTION	574	NA	NA	574
JAIL	4,148	NA	NA	4,148
JUVENILE FACILITIES	128	NA	NA	128
PROBATION	4,446	NA	NA	4,446
LOCAL COMM CORRCTN 002528	3,308	NA	NA	3,308
COMM CORRTN PRFRM INCENT 002531	1,394	NA	NA	1,394
VICTIM WITN PROG	1,000	NA	NA	1,000

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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
YOUTHFUL OFFENDER GRANT	436	NA	NA	436
FLOOD WATER CONVSERVATION	11	NA	NA	11
AG ADMIN SERV	1,755	NA	NA	1,755
AG COMMISSIONER	2,085	NA	NA	2,085
WATER MANAGEMENT	574	NA	NA	574
SITES RESERVOIR PROJECT	521	NA	NA	521
CLERK/RECORDER	1,542	NA	NA	1,542
CORONER	1,362	NA	NA	1,362
PLANNING/BLDG	1,362	NA	NA	1,362
ANIML CNTRL SERV	1,649	NA	NA	1,649
TRAPPER	43	NA	NA	43
OES	808	NA	NA	808
HOMELAND SECURITY	277	NA	NA	277
PUBLIC ADMIN	287	NA	NA	287
JAIL INMATE WELFARE	947	NA	NA	947
CIVIL FEE CAPITAL PROJ	32	NA	NA	32
SHERIFF-SLESF	394	NA	NA	394
JAIL - SLESF	32	NA	NA	32
CC SERV AREA #2	1,351	NA	NA	1,351
PUBLIC WORKS/ROADS	16,880	NA	NA	16,880
CCRCDD-PAYROLL CLEARING	2,213	NA	NA	2,213
CCRCDD MISC PROJECTS	330	NA	NA	330
BEHAVORIAL HEALTH ADMIN SERV	1,362	NA	NA	1,362
SUBSTANCE ABUSE SERVICES	6,850	NA	NA	6,850
HEALTH	5,275	NA	NA	5,275
MENTAL HEALTH	8,573	NA	NA	8,573
MENTAL HLTH SERV FUND	1,436	NA	NA	1,436
MHSA PREV & EARLY INTERV	96	NA	NA	96
MHSA CAPITAL FACILITIES	74	NA	NA	74
MHSA-HOUSING	1,521	NA	NA	1,521
AIR/WTR POLL CON	1,160	NA	NA	1,160
ENVIRONMENTAL HEALTH	2,191	NA	NA	2,191

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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
AMBULANCE SERV	532	NA	NA	532
CALIF CHILDRNS SRV	74	NA	NA	74
CHILDRENS TRUST	181	NA	NA	181
WELFARE ADMIN #108	4,063	NA	NA	4,063
WELFARE #108	13,040	NA	NA	13,040
CATEGORICL AID/SAWS HHS	11	NA	NA	11
INDIGENT BURIAL	11	NA	NA	11
SR NUTRITION PROGRAM	596	NA	NA	596
JUV CTR WARDS	149	NA	NA	149
VETERAN SERVICES	43	NA	NA	43
LIBRARY	6,350	NA	NA	6,350
ADULT LITERACY	117	NA	NA	117
AG EXTENSIONS	1,096	NA	NA	1,096
COUNTYWIDE RECREATION	32	NA	NA	32
COLUSA VET HALL	234	NA	NA	234
MAXWELL VET HALL	298	NA	NA	298
WMS VET HALL	351	NA	NA	351
1075 MIGRANT HOUSING DEPT	2,734	NA	NA	2,734
1076 MIGRANT HOUSING 1075	21	NA	NA	21
EAST PARK RESERVOIR	660	NA	NA	660
SOLID WASTE	777	NA	NA	777
LOCAL TRANSPORTATION	43	NA	NA	43
AIRPORT ENTRPSE	1,542	NA	NA	1,542
LOCAL TRANSPORTATION PLANNING	553	NA	NA	553
TRANSIT AGENCY	5,626	NA	NA	5,626
IHSS PUBLIC AUTHORITY	202	NA	NA	202
OUTSIDE AGENCIES	31,844	NA	NA	31,844
Department Total:	218,130	0	0	218,130
Grand Total:	218,130	0	0	218,130

COLUSA COUNTY
Schedule 6.1 Narrative Description of 2020-2021 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 2020-2021 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 2020-2021 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: \$6,823 Recorded in Expense Account 59390: \$0 Recorded in Expense Account 593906: \$34,025
Total Direct Billed = \$6,823

<u>Amount</u>	<u>Revenue Acct</u>	<u>Description</u>	<u>Function</u>
\$84	#1031-466600	CC Service Area #2 legal services reimbursement	Legal Services
\$368	#1031-466600	CC Service Area #1 legal services reimbursement	Legal Services
\$388	#1031-466600	Cortina Services District legal services reimbursement	Legal Services
\$55	#1031-466600	Colusa County Water Works legal services reimbursement	Legal Services
\$160	#1031-466600	Colusa Resource Conservation legal services reimbursement	Legal Services
\$860	#1031-466600	Colusa Resource Conservation legal services reimbursement	Legal Services
\$4,405	#1031-466600	Public Guardian legal services reimbursement	Legal Services
\$194	#1031-466600	Outside Agencies legal services reimbursement	Legal Services
\$309	#1031-466602	Bail Bonds legal services reimbursement	Legal Services
<u>\$0</u>	#1031-59390	No Costs	Legal Services
<u>\$6,823</u>	Total Directed Billed		

COST ADJUSTMENT

Revenue: The activity recorded in the #00101-1031 County Counsel's revenue accounts in the 2020-2021 Fiscal Year which offset expenditures as a cost adjustment in the amount of \$118,559.

Reimbursed Projects: The activity recorded in the County Counsel's Reimbursed Projects account #00101-1031-593906 in the 2020-2021 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 \$34,025.

The total expenditure offset cost adjustment for the 2020-2021 Fiscal Year was \$46,528.

<u>Amount</u>	<u>Account #</u>	<u>Description</u>	<u>Function</u>
\$1,769	#1031-466207	Admin Fee-County Counsel	Administration
\$106	#1031-468785	Photo Copies	Administration
\$275	#1031-479360	Misc. Revenue	Administration
\$116,409	#1031-479910	Transfer In	County Legal Services
<u>\$34,025</u>	#1031-593906	Non-County Legal Service Reimbursement	Non-County Legal Services
<u>\$152,584</u>	Total Expenditure offset Cost Adjustment		

ACTUAL EXPENDITURES IN COST PLAN

\$179,147	Total Budget 2020-2021 Actual Expenditures
<u>\$533,885</u>	Add back Transfers and Reimbursements
<u>\$713,032</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:	713,031			713,031
FIXED ASSETS	(893)			
Total Deductions:	(893)			(893)
BUILDING DEPREC	1,836		1,836	
EQUIPMENT DEPREC	831		831	
1012 CAO	2,140	203	2,343	
1021 AUDITOR	6,895	456	7,351	
1022 TREASURER	1,850	118	1,968	
1040 PERSONNEL		6,165	6,165	
1073 MAINTENANCE		157,278	157,278	
1074 CUSTODIAN		12,290	12,290	
1101 RISK MANAGEMENT/INSURANCE		45	45	
1108 IT		16,050	16,050	
1109 PURCHASING		590	590	
Total Allocated Additions:	13,552	193,195	206,747	206,747
#466207 ADMIN FEE	(1,769)			
#468785 PHOTO COPIES	(106)			
#479321 PY INSURANCE DIVIDEND	0			
#479910 TRANSFER IN	(116,409)			
#466600 LEGAL SERV	0			
#466602 LEGAL SERV-BAIL	0			
#479360 MISC REV	(275)			
#479470 MISC REFUND	0			
#593906 REIMB PROJECTS	(34,025)			
Total Departmental Cost Adjustments:	(152,584)			(152,584)
Total To Be Allocated:	573,106	193,195		766,301

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	593,371	0	76,440	440,539	0
Other Expense & Cost					
53060 COMMUNICATIONS	2,437	2,437	0	0	0
53061 COMMUNICATIONS-CELL	1,320	1,320	0	0	0
53090 HOUSEHOLD EXPENSE	121	121	0	0	0
53100 INSURANCE	1,665	1,665	0	0	0
53120 MAINT-EQUIP	567	567	0	0	0
53121 MAINT-SOFTWARE	583	583	0	0	0
53130 MAINT-STRU	1,222	1,222	0	0	0
53150 MEMBERSHIPS	4,169	4,169	0	0	0
53170 OFFICE EXPENSE	10,317	10,317	0	0	0
53171 POSTAGE	473	473	0	0	0
53180 PROF SPEC SERV	89,226	971	54,059	0	34,196
53190 PUBL & LEGAL NOTICES	430	430	0	0	0
53200 RENTS & LEASES	2,068	2,068	0	0	0
53230 SPEC DEPT EXP	36	36	0	0	0
53231 SOFTWARE	1,304	1,304	0	0	0
53250 TRANS/TRAVEL	500	500	0	0	0
532504 TRANS/TRAVEL VENDOR	1,949	1,949	0	0	0
53251 EDUC & TRAIN	380	380	0	0	0
*FIXED ASSETS	893	893	0	0	0
Departmental Totals					
Total Expenditures	713,031	31,405	130,499	440,539	34,196
Deductions					
Total Deductions	(893)	(893)	0	0	0
Cost Adjustments					
#466207 ADMIN FEE	(1,769)	(1,769)	0	0	0
#468785 PHOTO COPIES	(106)	(106)	0	0	0
#479321 PY INSURANCE DIVIDEND	0	0	0	0	0
#479910 TRANSFER IN	(116,409)	0	0	(116,409)	0
#466600 LEGAL SERV	0	0	0	0	0
#466602 LEGAL SERV-BAIL	0	0	0	0	0
#479360 MISC REV	(275)	(275)	0	0	0
#479470 MISC REFUND	0	0	0	0	0
#593906 REIMB PROJECTS	(34,025)	0	0	0	(34,025)

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	559,554	28,362	130,499	324,130	171
Allocation Step 1					
Inbound- All Others	13,552	13,552	0	0	0
Reallocate Admin Costs		(41,914)	8,186	27,625	2,146
Unallocated Costs	(80,349)	0	0	0	0
1st Allocation	492,757	0	138,685	351,755	2,317
Allocation Step 2					
Inbound- All Others	193,195	193,195	0	0	0
Reallocate Admin Costs		(193,195)	37,731	127,334	9,892
Unallocated Costs	(18,238)	0	0	0	0
2nd Allocation	174,957	0	37,731	127,334	9,892
Total For 1010310 1031 CNTY CNSL					
Total Allocated	667,714	0	176,416	479,089	12,209

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

	RETIREE HEALTH	GENERAL GOVT
Wages & Benefits		
SALARIES & BENEFITS	13,280	63,112
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
532504 TRANS/TRAVEL VENDOR	0	0
53251 EDUC & TRAIN	0	0
*FIXED ASSETS	0	0
Departmental Totals		
Total Expenditures	13,280	63,112
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	13,280	63,112
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	0	3,957
Unallocated Costs	(13,280)	(67,069)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	0	18,238
Unallocated Costs	0	(18,238)
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	1,316	1.7216	2,388		2,388		2,388
1021 AUDITOR	922	1.2062	1,673		1,673		1,673
1022 TREASURER	1,417	1.8537	2,571		2,571		2,571
1040 PERSONNEL	3,542	4.6337	6,426		6,426	1,836	8,262
1073 MAINTENANCE	446	0.5835	809		809	231	1,040
1101 RISK MANAGEMENT/INSURANCE	1,067	1.3959	1,936		1,936	553	2,489
1108 IT	378	0.4945	686		686	196	882
1109 PURCHASING	1,979	2.5890	3,590		3,590	1,026	4,616
002660 SRV AREA#1 CEN RCH	107	0.1400	194		194	55	249
03010 BEAR VL-INDIAN VL FIRE	291	0.3807	528		528	151	679
03200 COLUSA RESC CONV	58	0.0759	105		105	30	135
03410 COLUSA CO WTRWKS #1	19	0.0249	34		34	10	44
1023 ASSESSOR	3,028	3.9613	5,494		5,494	1,570	7,064
10261 REV/REC	49	0.0641	89		89	25	114
1051 ELECTIONS	1,766	2.3103	3,204		3,204	915	4,119
2014 GRAND JURY	1,252	1.6379	2,272		2,272	649	2,921
2016 DIST ATTN	631	0.8255	1,145		1,145	327	1,472
2017 CHILD SUPP SVCS	1,068	1.3972	1,938		1,938	554	2,492
2018 LAW LIBRARY 20131	107	0.1400	194		194	55	249
2019 PUBL DEFEND	155	0.2028	281		281	80	361
2021 SHERIFF	5,386	7.0460	9,772		9,772	2,792	12,564
2031 JAIL	8,114	10.6149	14,721		14,721	4,206	18,927
2035 PROBATION	321	0.4199	582		582	166	748
2060 AG COMM	1,330	1.7399	2,413		2,413	689	3,102
2061 WTR MGT	1,291	1.6889	2,342		2,342	669	3,011
2065 SITES_PROJ	19	0.0249	34		34	10	44
2070 CLERK/RECOR	408	0.5338	740		740	212	952
2076 PLANN/BLDG	3,824	5.0026	6,938		6,938	1,982	8,920
2077 ANIMAL CTRL	19	0.0249	34		34	10	44

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
002657 CC SERV AREA #2	49	0.0641	89		89	25	114
3010 PUBLIC WORKS/ROADS	6,046	7.9095	10,969		10,969	3,134	14,103
4010 BEHAVORIAL HEALTH ADMIN SERV	3,804	4.9765	6,902		6,902	1,972	8,874
4011 SUBSTANCE ABUSE SERVICES	58	0.0759	105		105	30	135
4012 HEALTH	5,988	7.8336	10,864		10,864	3,104	13,968
4013 MENTAL HEALTH	194	0.2538	352		352	101	453
002936 MENTAL HLTH SERV FUND	10	0.0131	18		18	5	23
4015 AIR/WTR POLL CON	1,805	2.3613	3,275		3,275	936	4,211
4019 ENVIRONMENTAL HEALTH	49	0.0641	89		89	25	114
5010 WELFARE ADMIN #108	2,669	3.4916	4,842		4,842	1,384	6,226
5011 WELFARE #108	8,472	11.0829	15,373		15,373	4,395	19,768
5012 IN HOME SUPP SERV 07526	184	0.2407	334		334	95	429
5033 SR NUTRITON	175	0.2289	318		318	91	409
6021 LIBRARY	951	1.2441	1,725		1,725	493	2,218
6031 AG EXTENS	10	0.0131	18		18	5	23
1075 MIGRANT HOUSING	29	0.0379	53		53	15	68
04006 EAST PARK RESERVOIR	19	0.0249	34		34	10	44
04000 SOLID WASTE	19	0.0249	34		34	10	44
04020 LOCAL TRANSPORTATION	1,038	1.3579	1,883		1,883	538	2,421
04001 AIRPORT ENTRPSE	3,862	5.0523	7,007		7,007	2,002	9,009
04002 TRANSIT AGENCY	340	0.4448	617		617	176	793
OUTSIDE AGENCIES	359	0.4696	651		651	186	837
SubTotal	76,440	100.0000	138,685		138,685	37,731	176,416
Total	76,440	100.0000	138,685		138,685	37,731	176,416

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	8,925	2.0259	7,126		7,126		7,126
1021 AUDITOR	5,744	1.3039	4,586		4,586		4,586
1022 TREASURER	7,057	1.6019	5,635		5,635		5,635
1040 PERSONNEL	25,111	5.7001	20,050		20,050	7,635	27,685
1073 MAINTENANCE	2,300	0.5221	1,836		1,836	699	2,535
1101 RISK MANAGEMENT/INSURANCE	7,506	1.7038	5,993		5,993	2,282	8,275
1108 IT	1,977	0.4488	1,579		1,579	601	2,180
1109 PURCHASING	9,309	2.1131	7,433		7,433	2,830	10,263
002660 SRV AREA#1 CEN RCH	684	0.1553	546	-368	178	208	386
03000 ARBCKLE-C/C FIRE	0			-860	-860		-860
03010 BEAR VL-INDIAN VL FIRE	1,165	0.2644	930		930	354	1,284
03200 COLUSA RESC CONV	233	0.0529	186	-160	26	71	97
03410 COLUSA CO WTRWKS #1	78	0.0177	62	-55	7	24	31
03511 CRTINA CSD RED RNCH ZN2	0			-256	-256		-256
03512 CRTINA CSD RVR GLN ZN3	0			-70	-70		-70
03513 CRTINA CSD WILDWD ES ZN4	0			-62	-62		-62
1023 ASSESSOR	13,606	3.0885	10,864		10,864	4,137	15,001
10261 REV/REC	348	0.0790	278		278	106	384
1051 ELECTIONS	7,634	1.7329	6,095		6,095	2,321	8,416
2014 GRAND JURY	5,267	1.1956	4,206		4,206	1,601	5,807
2016 DIST ATTN	3,963	0.8996	3,164		3,164	1,205	4,369
2017 CHILD SUPP SVCS	9,304	2.1120	7,429		7,429	2,829	10,258
2018 LAW LIBRARY 20131	427	0.0969	341		341	130	471
2019 PUBL DEFEND	776	0.1761	620		620	236	856
2021 SHERIFF	27,663	6.2794	22,088		22,088	8,411	30,499
2031 JAIL	32,467	7.3698	25,924		25,924	9,871	35,795
2035 PROBATION	2,565	0.5822	2,048		2,048	780	2,828
2060 AG COMM	7,579	1.7204	6,052		6,052	2,304	8,356
2061 WTR MGT	10,915	2.4776	8,715		8,715	3,319	12,034

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
2065 SITES_PROJ	181	0.0411	145		145	55	200
2070 CLERK/RECOR	1,938	0.4399	1,547		1,547	589	2,136
2076 PLANN/BLDG	23,003	5.2216	18,367		18,367	6,994	25,361
2077 ANIMAL CTRL	78	0.0177	62		62	24	86
002657 CC SERV AREA #2	451	0.1024	360	-84	276	137	413
3010 PUBLIC WORKS/ROADS	41,293	9.3733	32,971		32,971	12,555	45,526
4010 BEHAVORIAL HEALTH ADMIN SERV	21,747	4.9365	17,364		17,364	6,612	23,976
4011 SUBSTANCE ABUSE SERVICES	233	0.0529	186		186	71	257
4012 HEALTH	53,842	12.2216	42,993		42,993	16,367	59,360
4013 MENTAL HEALTH	1,803	0.4093	1,440		1,440	548	1,988
002936 MENTAL HLTH SERV FUND	90	0.0204	72		72	27	99
4015 AIR/WTR POLL CON	10,304	2.3390	8,227		8,227	3,133	11,360
4019 ENVIRONMENTAL HEALTH	194	0.0440	155		155	59	214
5010 WELFARE ADMIN #108	11,399	2.5875	9,102		9,102	3,466	12,568
5011 WELFARE #108	38,373	8.7105	30,639	-4,405	26,234	11,667	37,901
5012 IN HOME SUPP SERV 07526	1,662	0.3773	1,327		1,327	505	1,832
5033 SR NUTRITON	700	0.1589	559		559	213	772
6021 LIBRARY	4,063	0.9223	3,244		3,244	1,235	4,479
6031 AG EXTENS	39	0.0089	31		31	12	43
1075 MIGRANT HOUSING	116	0.0263	93		93	35	128
04006 EAST PARK RESERVOIR	78	0.0177	62		62	24	86
04000 SOLID WASTE	78	0.0177	62		62	24	86
04020 LOCAL TRANSPORTATION	4,156	0.9434	3,318		3,318	1,264	4,582
04001 AIRPORT ENTRPSE	29,063	6.5971	23,206		23,206	8,836	32,042
04002 TRANSIT AGENCY	1,411	0.3203	1,127		1,127	429	1,556
OUTSIDE AGENCIES	1,641	0.3725	1,310	-503	807	499	1,306
SubTotal	440,539	100.0000	351,755	-6,823	344,932	127,334	472,266
Direct Billed				6,823	6,823		6,823
Total	440,539	100.0000	351,755		351,755	127,334	479,089

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

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
1011 BRD OF SUPV	3,762	11.0571	256		256	1,094	1,350
1023 ASSESSOR	170	0.5016	12		12	50	62
2017 CHILD SUPP SVCS	14,202	41.7399	967		967	4,128	5,095
2061 WTR MGT	5,213	15.3234	355		355	1,516	1,871
3010 PUBLIC WORKS/ROADS	3,539	10.4023	241		241	1,029	1,270
04000 SOLID WASTE	7,137	20.9757	486		486	2,075	2,561
SubTotal	34,025	100.0000	2,317		2,317	9,892	12,209
Total	34,025	100.0000	2,317		2,317	9,892	12,209

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	9,514	2,388	7,126	0
1021 AUDITOR	6,259	1,673	4,586	0
1022 TREASURER	8,206	2,571	5,635	0
1040 PERSONNEL	35,947	8,262	27,685	0
1073 MAINTENANCE	3,575	1,040	2,535	0
1101 RISK	10,764	2,489	8,275	0
1108 IT	3,062	882	2,180	0
1109 PURCHASING	14,879	4,616	10,263	0
002660 SRV AREA#1 CEN	635	249	386	0
03000 ARBCKLE-C/C FIRE	(860)	0	(860)	0
03010 BEAR VL-INDIAN VL	1,963	679	1,284	0
03200 COLUSA RESC CONV	232	135	97	0
03410 COLUSA CO	75	44	31	0
03511 CRTINA CSD RED	(256)	0	(256)	0
03512 CRTINA CSD RVR	(70)	0	(70)	0
03513 CRTINA CSD WILDWD	(62)	0	(62)	0
1011 BRD OF SUPV	1,350	0	0	1,350
1023 ASSESSOR	22,127	7,064	15,001	62
10261 REV/REC	498	114	384	0
1051 ELECTIONS	12,535	4,119	8,416	0
2014 GRAND JURY	8,728	2,921	5,807	0
2016 DIST ATTN	5,841	1,472	4,369	0
2017 CHILD SUPP SVCS	17,845	2,492	10,258	5,095
2018 LAW LIBRARY 20131	720	249	471	0
2019 PUBL DEFEND	1,217	361	856	0
2021 SHERIFF	43,063	12,564	30,499	0
2031 JAIL	54,722	18,927	35,795	0
2035 PROBATION	3,576	748	2,828	0
2060 AG COMM	11,458	3,102	8,356	0
2061 WTR MGT	16,916	3,011	12,034	1,871
2065 SITES_PROJ	244	44	200	0
2070 CLERK/RECOR	3,088	952	2,136	0
2076 PLANN/BLDG	34,281	8,920	25,361	0
2077 ANIMAL CTRL	130	44	86	0
002657 CC SERV AREA #2	527	114	413	0
3010 PUBLIC	60,899	14,103	45,526	1,270
4010 BEHAVIORIAL HEALTH	32,850	8,874	23,976	0
4011 SUBSTANCE ABUSE	392	135	257	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	73,328	13,968	59,360	0
4013 MENTAL HEALTH	2,441	453	1,988	0
002936 MENTAL HLTH SERV	122	23	99	0
4015 AIR/WTR POLL CON	15,571	4,211	11,360	0
4019 ENVIRONMENTAL	328	114	214	0
5010 WELFARE ADMIN #108	18,794	6,226	12,568	0
5011 WELFARE #108	57,669	19,768	37,901	0
5012 IN HOME SUPP SERV	2,261	429	1,832	0
5033 SR NUTRITON	1,181	409	772	0
6021 LIBRARY	6,697	2,218	4,479	0
6031 AG EXTENS	66	23	43	0
1075 MIGRANT HOUSING	196	68	128	0
04006 EAST PARK	130	44	86	0
04000 SOLID WASTE	2,691	44	86	2,561
04020 LOCAL	7,003	2,421	4,582	0
04001 AIRPORT ENTRPSE	41,051	9,009	32,042	0
04002 TRANSIT AGENCY	2,349	793	1,556	0
OUTSIDE AGENCIES	2,143	837	1,306	0
Direct Billed	6,823	0	6,823	0
Total	667,714	176,416	479,089	12,209



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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
SRV AREA#1 CEN RCH	635	NA	NA	635
ARBCKLE-C/C FIRE	(860)	NA	NA	(860)
BEAR VL-INDIAN VL FIRE	1,963	NA	NA	1,963
COLUSA RESC CONV	232	NA	NA	232
COLUSA CO WTRWKS #1	75	NA	NA	75
CRTINA CSD RED RNCH ZN2	(256)	NA	NA	(256)
CRTINA CSD RVR GLN ZN3	(70)	NA	NA	(70)
CRTINA CSD WILDWD ES ZN4	(62)	NA	NA	(62)
BOARD OF SUPV	1,350	NA	NA	1,350
ASSESSOR	22,127	NA	NA	22,127
REVENUE AND RECOVERY	498	NA	NA	498
ELECTIONS	12,535	NA	NA	12,535
GRAND JURY	8,728	NA	NA	8,728
DISTRICT ATTN	5,841	NA	NA	5,841
CHILD SUPPORT SERVICES	17,845	NA	NA	17,845
LAW LIBRARY	720	NA	NA	720
PUBLIC DEFENDER	1,217	NA	NA	1,217
SHERIFF	43,063	NA	NA	43,063
JAIL	54,722	NA	NA	54,722
PROBATION	3,576	NA	NA	3,576
AG COMMISSIONER	11,458	NA	NA	11,458
WATER MANAGEMENT	16,916	NA	NA	16,916
SITES RESERVOIR PROJECT	244	NA	NA	244
CLERK/RECORDER	3,088	NA	NA	3,088
PLANNING/BLDG	34,281	NA	NA	34,281
ANIML CNTRL SERV	130	NA	NA	130
CC SERV AREA #2	527	NA	NA	527
PUBLIC WORKS/ROADS	60,899	NA	NA	60,899
BEHAVIORIAL HEALTH ADMIN SERV	32,850	NA	NA	32,850
SUBSTANCE ABUSE SERVICES	392	NA	NA	392
HEALTH	73,328	NA	NA	73,328
MENTAL HEALTH	2,441	NA	NA	2,441

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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
MENTAL HLTH SERV FUND	122	NA	NA	122
AIR/WTR POLL CON	15,571	NA	NA	15,571
ENVIRONMENTAL HEALTH	328	NA	NA	328
WELFARE ADMIN #108	18,794	NA	NA	18,794
WELFARE #108	57,669	NA	NA	57,669
IN HOME SUPPORT SERV	2,261	NA	NA	2,261
SR NUTRITION PROGRAM	1,181	NA	NA	1,181
LIBRARY	6,697	NA	NA	6,697
AG EXTENSIONS	66	NA	NA	66
1075 MIGRANT HOUSING DEPT	196	NA	NA	196
EAST PARK RESERVOIR	130	NA	NA	130
SOLID WASTE	2,691	NA	NA	2,691
LOCAL TRANSPORTATION	7,003	NA	NA	7,003
AIRPORT ENTRPSE	41,051	NA	NA	41,051
TRANSIT AGENCY	2,349	NA	NA	2,349
OUTSIDE AGENCIES	2,143	NA	NA	2,143
Department Total:	568,685	0	0	568,685
Grand Total:	568,685	0	0	568,685

COLUSA COUNTY
Schedule 7.1 Narrative Description 2020-2021 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 6/30/2021.

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 2020-2021 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>
\$45	#1040-468785	Photo Copy/Postage	General Personnel
\$4,225	#1040-479334	Loss Control/Prevention Funds	General Personnel
\$477	#1040-479360	Misc. Other Revenue	General Personnel
<u>\$18,146</u>	#1040-479910	Transfers In	General Personnel
<u>\$22,893</u>	Total Revenue offset to expenses		

Expenditure: The activity recorded in the Personnel Department's Reimbursed Projects account #00101-1040-59390 in the 2020-2021 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 \$76. The total expenditure cost adjustment for the 2020-2021 is \$76.

DIRECT BILLED

There were no costs direct billed during the 2020-2021 Fiscal Year.

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

80,237	Total Budget 2020-2021 Actual Expenditures
<u>\$564,346</u>	Add back Transfers and Reimbursements
<u>\$644,583</u>	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:	644,583			644,583
FIXED ASSETS	(1,886)			
Total Deductions:	(1,886)			(1,886)
BUILDING DEPREC	12,503		12,503	
EQUIPMENT DEPREC	4,290		4,290	
1012 CAO	5,757	556	6,313	
1021 AUDITOR	7,269	482	7,751	
1022 TREASURER	1,530	98	1,628	
1031 CNTY CNSL	26,476	9,471	35,947	
1040 PERSONNEL		5,909	5,909	
1073 MAINTENANCE		2,157	2,157	
1074 CUSTODIAN		9,725	9,725	
1101 RISK MANAGEMENT/INSURANCE		67	67	
1108 IT		10,901	10,901	
1109 PURCHASING		1,210	1,210	
Total Allocated Additions:	57,825	40,576	98,401	98,401
#466403 LOSS CONTROL/PREVENT FUNDS	0			
#479470 REFUND	0			
#468785 PHOTO COPY/POSTAGE	(45)			
#479321 PY INSURANCE DIVIDENDS	0			
#479334 LOSS CONTROL/PREVENT FUNDS	(4,225)			
#479360 MISC- OTHER REVENUE	(477)			
#479910 TRANSFERS IN	(18,146)			
59390 REIMBURSED PROJECTS	(76)			
Total Departmental Cost Adjustments:	(22,969)			(22,969)
Total To Be Allocated:	677,553	40,576		718,129

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	490,162	50,027	236,561	192,247	8,070
Other Expense & Cost					
53060 COMMUNICATIONS	1,001	0	1,001	0	0
53061 COMMUNICATIONS-CELL	300	0	300	0	0
53090 HOUSEHOLD	34	0	34	0	0
53100 INSURANCE	2,469	0	2,469	0	0
53120 MAINT-EQUIP	1,718	0	1,718	0	0
53121 MAINT-SOFTWARE	107	0	107	0	0
53150 MEMBERSHIPS	7,674	0	7,674	0	0
53170 OFFICE EXPENSE	1,928	0	1,928	0	0
53171 POSTAGE	559	0	559	0	0
53180 PROF SPEC SERV	114,754	0	114,754	0	0
53190 PUBL & LEGAL NOTCE	1,103	0	1,103	0	0
53210 RENTS/LEASE EQUIP	1,584	0	1,584	0	0
53230 SPEC DEPT EXP	91	0	91	0	0
53231 SOFTWARE	947	0	947	0	0
53250 TRANS/TRAVEL	250	0	250	0	0
532504 TRANS/TRAVEL OTHER	14,046	0	14,046	0	0
53251 EDUC & TRAIN	250	0	250	0	0
53260 UTILITIES	3,720	0	3,720	0	0
55280 CONTRIBUTIONS OTHER	0	0	0	0	0
*FIXED ASSETS	1,886	1,886	0	0	0
Departmental Totals					
Total Expenditures	644,583	51,913	389,096	192,247	8,070
Deductions					
Total Deductions	(1,886)	(1,886)	0	0	0
Cost Adjustments					
#466403 LOSS CONTROL/PREVENT FUNDS	0	0	0	0	0
#479470 REFUND	0	0	0	0	0
#468785 PHOTO COPY/POSTAGE	(45)	0	(45)	0	0
#479321 PY INSURANCE DIVIDENDS	0	0	0	0	0
#479334 LOSS CONTROL/PREVENT FUNDS	(4,225)	0	(4,225)	0	0
#479360 MISC- OTHER REVENUE	(477)	0	(477)	0	0
#479910 TRANSFERS IN	(18,146)	0	(18,146)	0	0
59390 REIMBURSED PROJECTS	(76)	0	(76)	0	0

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

	Total	General & Admin	GENERAL PERSONNEL	PERSONNEL SERVICE	RISK MGMT ADMIN
Functional Cost	619,728	50,027	366,127	192,247	8,070
Allocation Step 1					
Inbound- All Others	57,825	57,825	0	0	0
Reallocate Admin Costs		(107,852)	71,193	35,181	1,478
Unallocated Costs	(3,257)	0	0	0	0
1st Allocation	674,296	0	437,320	227,428	9,548
Allocation Step 2					
Inbound- All Others	40,576	40,576	0	0	0
Reallocate Admin Costs		(40,576)	26,784	13,236	556
2nd Allocation	40,576	0	26,784	13,236	556
Total For 1010400 1040 PERSONNEL					
Total Allocated	714,872	0	464,104	240,664	10,104

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

	GENERAL GOVT	RETIREE HEALTH
Wages & Benefits		
SALARIES & BENEFITS	0	3,257
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	3,257
Deductions		
Total Deductions	0	0
Cost Adjustments		
#466403 LOSS CONTROL/PREVENT FUNDS	0	0
#479470 REFUND	0	0
#468785 PHOTO COPY/POSTAGE	0	0
#479321 PY INSURANCE DIVIDENDS	0	0
#479334 LOSS CONTROL/PREVENT FUNDS	0	0
#479360 MISC- OTHER REVENUE	0	0
#479910 TRANSFERS IN	0	0
59390 REIMBURSED PROJECTS	0	0

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

	GENERAL GOVT	RETIREE HEALTH
Functional Cost	0	3,257
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	(3,257)
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	1.3512	5,909		5,909		5,909
1021 AUDITOR	100,000	2.7023	11,818		11,818		11,818
1022 TREASURER	35,029	0.9466	4,140		4,140		4,140
1031 CNTY CNSL	30,000	0.8107	3,545		3,545		3,545
1040 PERSONNEL	50,000	1.3512	5,909		5,909		5,909
1073 MAINTENANCE	50,000	1.3512	5,909		5,909	390	6,299
1074 CUSTODIAN	40,000	1.0809	4,727		4,727	312	5,039
1101 RISK MANAGEMENT/INSURANCE	10,000	0.2702	1,182		1,182	78	1,260
1108 IT	50,000	1.3512	5,909		5,909	390	6,299
1109 PURCHASING	20,000	0.5405	2,364		2,364	156	2,520
1023 ASSESSOR	90,000	2.4321	10,636		10,636	702	11,338
1051 ELECTIONS	29,000	0.7837	3,427		3,427	226	3,653
2016 DIST ATTN	100,000	2.7023	11,818		11,818	780	12,598
2017 CHILD SUPP SVCS	37,500	1.0134	4,432		4,432	292	4,724
2020 COMMUNICTNS	90,000	2.4321	10,636		10,636	702	11,338
2021 SHERIFF	348,250	9.4108	41,155		41,155	2,715	43,870
20211 SO BAILIFF	25,000	0.6756	2,954		2,954	195	3,149
2031 JAIL	205,000	5.5397	24,226		24,226	1,598	25,824
2035 PROBATION	156,000	4.2156	18,436		18,436	1,216	19,652
002528 LOCAL COMM CORRCTN	42,000	1.1350	4,963		4,963	327	5,290
02531 COMM CORRTN PRFRM INCENT	14,200	0.3837	1,678		1,678	111	1,789
2036 VICTIM WITN	11,000	0.2973	1,300		1,300	86	1,386
20363 YOUTH OFFEND GNT	13,000	0.3513	1,536		1,536	101	1,637
2059 AG ADM SERV	47,394	1.2807	5,601		5,601	369	5,970
2060 AG COMM	70,000	1.8916	8,272		8,272	546	8,818
2061 WTR MGT	10,000	0.2702	1,182		1,182	78	1,260
2070 CLERK/RECOR	29,000	0.7837	3,427		3,427	226	3,653
2071 CORONER	10,000	0.2702	1,182		1,182	78	1,260
2076 PLANN/BLDG	60,000	1.6214	7,091		7,091	468	7,559

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
2077 ANIMAL CTRL	20,000	0.5405	2,364		2,364	156	2,520
2081 OES	12,250	0.3310	1,448		1,448	96	1,544
2083 PUBLIC ADMN	304	0.0082	36		36	2	38
3010 PUBLIC WORKS/ROADS	350,000	9.4581	41,362		41,362	2,729	44,091
4010 BEHAVORIAL HEALTH ADMIN SERV	60,000	1.6214	7,091		7,091	468	7,559
4012 HEALTH	130,000	3.5130	15,363		15,363	1,014	16,377
4013 MENTAL HEALTH	430,000	11.6199	50,816		50,816	3,352	54,168
4015 AIR/WTR POLL CON	30,000	0.8107	3,545		3,545	234	3,779
4019 ENVIRONMENTAL HEALTH	50,000	1.3512	5,909		5,909	390	6,299
5010 WELFARE ADMIN #108	77,500	2.0943	9,159		9,159	604	9,763
5011 WELFARE #108	437,500	11.8224	51,700		51,700	3,409	55,109
5033 SR NUTRITON	20,000	0.5405	2,364		2,364	156	2,520
5051 VET SERV	10,000	0.2702	1,182		1,182	78	1,260
6021 LIBRARY	68,000	1.8376	8,036		8,036	530	8,566
6031 AG EXTENS	30,000	0.8107	3,545		3,545	234	3,779
1075 MIGRANT HOUSING	22,606	0.6109	2,672		2,672	176	2,848
04006 EAST PARK RESERVOIR	20,000	0.5405	2,364		2,364	156	2,520
04002 TRANSIT AGENCY	110,000	2.9725	13,000		13,000	858	13,858
SubTotal	3,700,533	100.0000	437,320		437,320	26,784	464,104
Total	3,700,533	100.0000	437,320		437,320	26,784	464,104

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	2,356	1.2255	2,787		2,787		2,787
1021 AUDITOR	5,601	2.9134	6,626		6,626		6,626
1022 TREASURER	841	0.4375	995		995		995
1031 CNTY CNSL	2,215	1.1522	2,620		2,620		2,620
1073 MAINTENANCE	1,164	0.6055	1,377		1,377	85	1,462
1074 CUSTODIAN	4,352	2.2638	5,148		5,148	318	5,466
1101 RISK MANAGEMENT/INSURANCE	387	0.2013	458		458	28	486
1108 IT	779	0.4052	922		922	57	979
1109 PURCHASING	221	0.1150	261		261	16	277
1011 BRD OF SUPV	4,045	2.1041	4,785		4,785	295	5,080
1023 ASSESSOR	7,155	3.7218	8,464		8,464	523	8,987
2016 DIST ATTN	9,840	5.1184	11,641		11,641	719	12,360
2017 CHILD SUPP SVCS	6,048	3.1460	7,155		7,155	442	7,597
2020 COMMUNICTNS	1,120	0.5826	1,325		1,325	82	1,407
2021 SHERIFF	21,076	10.9628	24,934		24,934	1,537	26,471
2031 JAIL	1,551	0.8068	1,835		1,835	113	1,948
2035 PROBATION	7,893	4.1057	9,337		9,337	576	9,913
2036 VICTIM WITN	17	0.0088	20		20	1	21
2059 AG ADM SERV	4,843	2.5192	5,729		5,729	354	6,083
2060 AG COMM	5,586	2.9056	6,608		6,608	408	7,016
2061 WTR MGT	82	0.0427	97		97	6	103
2070 CLERK/RECOR	3,300	1.7165	3,904		3,904	241	4,145
2076 PLANN/BLDG	2,929	1.5236	3,465		3,465	214	3,679
2077 ANIMAL CTRL	437	0.2273	517		517	32	549
3010 PUBLIC WORKS/ROADS	8,008	4.1655	9,473		9,473	585	10,058
4010 BEHAVIORIAL HEALTH ADMIN SERV	17,815	9.2667	21,075		21,075	1,301	22,376
4012 HEALTH	20,532	10.6800	24,289		24,289	1,500	25,789
4013 MENTAL HEALTH	6,785	3.5293	8,027		8,027	496	8,523
4015 AIR/WTR POLL CON	204	0.1061	241		241	15	256

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
4019 ENVIRONMENTAL HEALTH	1,711	0.8900	2,024		2,024	125	2,149
5010 WELFARE ADMIN #108	10,242	5.3275	12,116		12,116	748	12,864
5011 WELFARE #108	20,245	10.5307	23,950		23,950	1,479	25,429
5033 SR NUTRITON	283	0.1472	335		335	21	356
5051 VET SERV	152	0.0791	180		180	11	191
6021 LIBRARY	8,944	4.6523	10,581		10,581	653	11,234
6031 AG EXTENS	448	0.2330	530		530	33	563
1075 MIGRANT HOUSING	208	0.1082	246		246	15	261
04006 EAST PARK RESERVOIR	99	0.0515	117		117	7	124
04001 AIRPORT ENTRPSE	14	0.0073	17		17	1	18
04002 TRANSIT AGENCY	2,719	1.4143	3,217		3,217	199	3,416
SubTotal	192,247	100.0000	227,428		227,428	13,236	240,664
Total	192,247	100.0000	227,428		227,428	13,236	240,664

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	9,548		9,548	556	10,104
SubTotal	100	100.0000	9,548		9,548	556	10,104
Total	100	100.0000	9,548		9,548	556	10,104

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	8,696	5,909	2,787	0
1021 AUDITOR	18,444	11,818	6,626	0
1022 TREASURER	5,135	4,140	995	0
1031 CNTY CNSL	6,165	3,545	2,620	0
1040 PERSONNEL	5,909	5,909	0	0
1073 MAINTENANCE	7,761	6,299	1,462	0
1074 CUSTODIAN	10,505	5,039	5,466	0
1101 RISK	11,850	1,260	486	10,104
1108 IT	7,278	6,299	979	0
1109 PURCHASING	2,797	2,520	277	0
1011 BRD OF SUPV	5,080	0	5,080	0
1023 ASSESSOR	20,325	11,338	8,987	0
1051 ELECTIONS	3,653	3,653	0	0
2016 DIST ATTNY	24,958	12,598	12,360	0
2017 CHILD SUPP SVCS	12,321	4,724	7,597	0
2020 COMMUNICTNS	12,745	11,338	1,407	0
2021 SHERIFF	70,341	43,870	26,471	0
20211 SO BAILIFF	3,149	3,149	0	0
2031 JAIL	27,772	25,824	1,948	0
2035 PROBATION	29,565	19,652	9,913	0
002528 LOCAL COMM	5,290	5,290	0	0
02531 COMM CORRRTN	1,789	1,789	0	0
2036 VICTIM WITN	1,407	1,386	21	0
20363 YOUTH OFFEND GNT	1,637	1,637	0	0
2059 AG ADM SERV	12,053	5,970	6,083	0
2060 AG COMM	15,834	8,818	7,016	0
2061 WTR MGT	1,363	1,260	103	0
2070 CLERK/RECOR	7,798	3,653	4,145	0
2071 CORONER	1,260	1,260	0	0
2076 PLANN/BLDG	11,238	7,559	3,679	0
2077 ANIMAL CTRL	3,069	2,520	549	0
2081 OES	1,544	1,544	0	0
2083 PUBLIC ADMN	38	38	0	0
3010 PUBLIC	54,149	44,091	10,058	0
4010 BEHAVIORIAL HEALTH	29,935	7,559	22,376	0
4012 HEALTH	42,166	16,377	25,789	0
4013 MENTAL HEALTH	62,691	54,168	8,523	0
4015 AIR/WTR POLL CON	4,035	3,779	256	0



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

Receiving Department	Total	GENERAL PERSONNEL	PERSONNEL SERVICE	RISK MGMT ADMIN
4019 ENVIRONMENTAL	8,448	6,299	2,149	0
5010 WELFARE ADMIN #108	22,627	9,763	12,864	0
5011 WELFARE #108	80,538	55,109	25,429	0
5033 SR NUTRITON	2,876	2,520	356	0
5051 VET SERV	1,451	1,260	191	0
6021 LIBRARY	19,800	8,566	11,234	0
6031 AG EXTENS	4,342	3,779	563	0
1075 MIGRANT HOUSING	3,109	2,848	261	0
04006 EAST PARK	2,644	2,520	124	0
04001 AIRPORT ENTRPSE	18	0	18	0
04002 TRANSIT AGENCY	17,274	13,858	3,416	0
Direct Billed	0	0	0	0
Total	714,872	464,104	240,664	10,104

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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
BOARD OF SUPV	5,080	NA	NA	5,080
ASSESSOR	20,325	NA	NA	20,325
ELECTIONS	3,653	NA	NA	3,653
DISTRICT ATTN	24,958	NA	NA	24,958
CHILD SUPPORT SERVICES	12,321	NA	NA	12,321
COMMUNICATIONS	12,745	NA	NA	12,745
SHERIFF	70,341	NA	NA	70,341
SHERIFF BAILIFF	3,149	NA	NA	3,149
JAIL	27,772	NA	NA	27,772
PROBATION	29,565	NA	NA	29,565
LOCAL COMM CORRCTN 002528	5,290	NA	NA	5,290
COMM CORRTN PRFRM INCENT 002531	1,789	NA	NA	1,789
VICTIM WITN PROG	1,407	NA	NA	1,407
YOUTHFUL OFFENDER GRANT	1,637	NA	NA	1,637
AG ADMIN SERV	12,053	NA	NA	12,053
AG COMMISSIONER	15,834	NA	NA	15,834
WATER MANAGEMENT	1,363	NA	NA	1,363
CLERK/RECORDER	7,798	NA	NA	7,798
CORONER	1,260	NA	NA	1,260
PLANNING/BLDG	11,238	NA	NA	11,238
ANIML CNTRL SERV	3,069	NA	NA	3,069
OES	1,544	NA	NA	1,544
PUBLIC ADMIN	38	NA	NA	38
PUBLIC WORKS/ROADS	54,149	NA	NA	54,149
BEHAVIORIAL HEALTH ADMIN SERV	29,935	NA	NA	29,935
HEALTH	42,166	NA	NA	42,166
MENTAL HEALTH	62,691	NA	NA	62,691
AIR/WTR POLL CON	4,035	NA	NA	4,035
ENVIRONMENTAL HEALTH	8,448	NA	NA	8,448
WELFARE ADMIN #108	22,627	NA	NA	22,627
WELFARE #108	80,538	NA	NA	80,538
SR NUTRITION PROGRAM	2,876	NA	NA	2,876

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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
VETERAN SERVICES	1,451	NA	NA	1,451
LIBRARY	19,800	NA	NA	19,800
AG EXTENSIONS	4,342	NA	NA	4,342
1075 MIGRANT HOUSING DEPT	3,109	NA	NA	3,109
EAST PARK RESERVOIR	2,644	NA	NA	2,644
AIRPORT ENTRPSE	18	NA	NA	18
TRANSIT AGENCY	17,274	NA	NA	17,274
Department Total:	630,332	0	0	630,332
Grand Total:	630,332	0	0	630,332

COLUSA COUNTY
Schedule 8.1 Narrative Description of 2020-2021 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 2020-2021 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

There were no direct bills for 2020-2021 fiscal year.

COST ADJUSTMENTS

Revenue: Revenue recorded in the Maintenance department's revenue accounts for the 2020-2021 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>
\$21,237	#1073-479910	Transfers In	Maintenance of Structures
<u>\$21,237</u>	Total Revenue offset to expenses		

ACTUAL EXPENDITURES IN THE COST PLAN

\$299,410 Total Budget 2020-2021 Actual Expenditures

\$271,251 Add back Transfers and Reimbursements

\$570,661 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:	570,661			570,661
FIXED ASSETS	(838)			
Total Deductions:	(838)			(838)
EQUIPMENT DEPREC	17,511		17,511	
1012 CAO	3,516	337	3,853	
1021 AUDITOR	17,158	1,128	18,286	
1022 TREASURER	8,029	512	8,541	
1031 CNTY CNSL	2,645	930	3,575	
1040 PERSONNEL	7,286	475	7,761	
1074 CUSTODIAN		11,507	11,507	
1101 RISK MANAGEMENT/INSURANCE		732	732	
1108 IT		10,050	10,050	
1109 PURCHASING		1,375	1,375	
Total Allocated Additions:	56,145	27,046	83,191	83,191
#466403 LOSS CONTROL/PREV FUNDS	0			
#468781 DIRECT BILLING REIMB	0			
#479321 PY INSURANCE DIVIDEND	0			
#479470 MISC-OTHER REFUNDS	0			
#479910 TRANSFER IN	(21,237)			
Total Departmental Cost Adjustments:	(21,237)			(21,237)
Total To Be Allocated:	604,731	27,046		631,777

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	444,060	0	71,247	366,321	0
Other Expense & Cost					
53050 CLOTHING	731	731	0	0	0
53060 COMMUNICATIONS	440	0	0	440	0
53061 COMMUNICATIONS-CELL	2,813	2,813	0	0	0
53090 HOUSEHOLD EXP	1,937	1,689	43	205	0
53100 INSURANCE	27,058	27,058	0	0	0
53120 MAINTENANCE-EQUIPMENT	8,774	4,521	726	3,527	0
53121 MAINTENANCE-SOFTWARE	71	71	0	0	0
53130 MAINTENANCE-STRUCTURE	56,024	2,209	3,250	50,565	0
53140 MEDICAL, DENTAL, LAB SUPPLIES	0	0	0	0	0
53150 MEMBERSHIPS	0	0	0	0	0
53170 OFFICE EXPENSE	761	708	3	50	0
53171 POSTAGE	0	0	0	0	0
53180 PROF SPEC SERV	7,703	117	382	7,204	0
531802 ALTERNATE SENTENCING	388	206	0	182	0
53190 PUBL/LEGAL NOTIC	429	429	0	0	0
53200 RENTS/LEASES EQUIP	212	212	0	0	0
53220 SMALL TOOLS	11,221	6,029	1,330	3,862	0
53230 SPECIAL DEPT EXP	2,574	1,816	41	717	0
53231 SOFTWARE	536	536	0	0	0
53250 TRANSPORTATION/TRAVEL	0	0	0	0	0
53253 FUEL	3,937	3,626	0	311	0
53260 UTILITIES	154	0	0	154	0
*FIXED ASSETS	838	838	0	0	0
Departmental Totals					
Total Expenditures	570,661	53,609	77,022	433,538	0
Deductions					
Total Deductions	(838)	(838)	0	0	0
Cost Adjustments					
#466403 LOSS CONTROL/PREV FUNDS	0	0	0	0	0
#468781 DIRECT BILLING REIMB	0	0	0	0	0
#479321 PY INSURANCE DIVIDEND	0	0	0	0	0
#479470 MISC-OTHER REFUNDS	0	0	0	0	0
#479910 TRANSFER IN	(21,237)	0	0	(21,237)	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	548,586	52,771	77,022	412,301	0
Allocation Step 1					
Inbound- All Others	56,145	56,145	0	0	0
Reallocate Admin Costs		(108,916)	16,435	92,481	0
Unallocated Costs	(6,492)	0	0	0	0
1st Allocation	598,239	0	93,457	504,782	0
Allocation Step 2					
Inbound- All Others	27,046	27,046	0	0	0
Reallocate Admin Costs		(27,046)	4,081	22,965	0
2nd Allocation	27,046	0	4,081	22,965	0
Total For 1010730 1073 MAINTENANCE					
Total Allocated	625,285	0	97,538	527,747	0

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

RETIREE HEALTH

Wages & Benefits

SALARIES & BENEFITS	6,492
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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	6,492
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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	6,492
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	0
Unallocated Costs	(6,492)
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	106	0.1891	177		177		177
1021 AUDITOR	972	1.7338	1,620		1,620		1,620
1022 TREASURER	44	0.0785	73		73		73
1031 CNTY CNSL	576	1.0277	960		960		960
1040 PERSONNEL	856	1.5269	1,427		1,427		1,427
1101 RISK MANAGEMENT/INSURANCE	44	0.0785	73		73	3	76
1108 IT	1,473	2.6277	2,456		2,456	112	2,568
1109 PURCHASING	168	0.2997	280		280	13	293
1011 BRD OF SUPV	333	0.5940	555		555	25	580
1023 ASSESSOR	280	0.4994	467		467	21	488
20131 SUPERIOR COURT - CJF	1,365	2.4348	2,275		2,275	104	2,379
20133 SUP CRT - BNKR 20131	136	0.2426	227		227	10	237
2016 DIST ATTN Y	4,404	7.8567	7,343		7,343	336	7,679
2021 SHERIFF	10,126	18.0630	16,881		16,881	772	17,653
2035 PROBATION	287	0.5119	478		478	22	500
2060 AG COMM	1,856	3.3115	3,095		3,095	142	3,237
2070 CLERK/RECOR	3,268	5.8292	5,448		5,448	249	5,697
2076 PLANN/BLDG	799	1.4252	1,332		1,332	61	1,393
3010 PUBLIC WORKS/ROADS	4,165	7.4297	6,944		6,944	318	7,262
6021 LIBRARY	12,627	22.5242	21,052		21,052	965	22,017
7032 COL VET	533	0.9515	889		889	41	930
7033 MAX VET	131	0.2337	218		218	10	228
04001 AIRPORT ENTRPSE	11,466	20.4522	19,114		19,114	874	19,988
04002 TRANSIT AGENCY	44	0.0785	73		73	3	76
SubTotal	56,062	100.0000	93,457		93,457	4,081	97,538
Total	56,062	100.0000	93,457		93,457	4,081	97,538

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

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	5,563	1.2240	6,178		6,178		6,178
1021 AUDITOR	4,711	1.0365	5,232		5,232		5,232
1022 TREASURER	1,128	0.2482	1,253		1,253		1,253
1031 CNTY CNSL	140,746	30.9674	156,318		156,318		156,318
1040 PERSONNEL	657	0.1446	730		730		730
1074 CUSTODIAN	920	0.2024	1,022		1,022	70	1,092
1101 RISK MANAGEMENT/INSURANCE	129	0.0284	143		143	10	153
1108 IT	506	0.1113	562		562	39	601
1109 PURCHASING	771	0.1696	856		856	59	915
1011 BRD OF SUPV	4,113	0.9050	4,568		4,568	313	4,881
1023 ASSESSOR	8,803	1.9369	9,777		9,777	670	10,447
1051 ELECTIONS	1,451	0.3193	1,612		1,612	110	1,722
20131 SUPERIOR COURT - CJF	3,918	0.8621	4,351		4,351	298	4,649
20132 SUP CRT- HIST 20131	16,729	3.6808	18,580		18,580	1,273	19,853
20133 SUP CRT - BNKR 20131	15	0.0033	17		17	1	18
2016 DIST ATTN Y	169,239	37.2363	187,961		187,961	12,884	200,845
2021 SHERIFF	1,510	0.3322	1,677		1,677	115	1,792
2035 PROBATION	3,198	0.7036	3,552		3,552	243	3,795
2065 SITES_PROJ	2,843	0.6255	3,158		3,158	216	3,374
2070 CLERK/RECOR	2,774	0.6103	3,081		3,081	211	3,292
2076 PLANN/BLDG	1,660	0.3652	1,844		1,844	126	1,970
2083 PUBLIC ADMN	109	0.0240	121		121	8	129
3010 PUBLIC WORKS/ROADS	4,907	1.0797	5,450		5,450	374	5,824
4010 BEHAVORIAL HEALTH ADMIN SERV	11,953	2.6299	13,275		13,275	910	14,185
4011 SUBSTANCE ABUSE SERVICES	5,157	1.1347	5,728		5,728	393	6,121
4012 HEALTH	4,955	1.0902	5,503		5,503	377	5,880
4013 MENTAL HEALTH	15,400	3.3884	17,104		17,104	1,172	18,276
002936 MENTAL HLTH SERV FUND	1,711	0.3765	1,900		1,900	130	2,030
002946 SAFE HEAVEN PROJ 002940	641	0.1410	712		712	49	761

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
4019 ENVIRONMENTAL HEALTH	2,178	0.4792	2,419		2,419	166	2,585
5010 WELFARE ADMIN #108	1,806	0.3974	2,006		2,006	137	2,143
5011 WELFARE #108	6,978	1.5353	7,750		7,750	531	8,281
5051 VET SERV	141	0.0310	157		157	11	168
6021 LIBRARY	7,100	1.5622	7,886		7,886	540	8,426
6022 ADULT LITERACY	191	0.0420	212		212	15	227
OUTSIDE AGENCIES	19,887	4.3756	22,087		22,087	1,514	23,601
SubTotal	454,498	100.0000	504,782		504,782	22,965	527,747
Total	454,498	100.0000	504,782		504,782	22,965	527,747

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	6,355	177	6,178
1021 AUDITOR	6,852	1,620	5,232
1022 TREASURER	1,326	73	1,253
1031 CNTY CNSL	157,278	960	156,318
1040 PERSONNEL	2,157	1,427	730
1074 CUSTODIAN	1,092	0	1,092
1101 RISK	229	76	153
1108 IT	3,169	2,568	601
1109 PURCHASING	1,208	293	915
1011 BRD OF SUPV	5,461	580	4,881
1023 ASSESSOR	10,935	488	10,447
1051 ELECTIONS	1,722	0	1,722
20131 SUPERIOR COURT -	7,028	2,379	4,649
20132 SUP CRT- HIST 20131	19,853	0	19,853
20133 SUP CRT - BNKR	255	237	18
2016 DIST ATTNY	208,524	7,679	200,845
2021 SHERIFF	19,445	17,653	1,792
2035 PROBATION	4,295	500	3,795
2060 AG COMM	3,237	3,237	0
2065 SITES_PROJ	3,374	0	3,374
2070 CLERK/RECOR	8,989	5,697	3,292
2076 PLANN/BLDG	3,363	1,393	1,970
2083 PUBLIC ADMN	129	0	129
3010 PUBLIC	13,086	7,262	5,824
4010 BEHAVORIAL HEALTH	14,185	0	14,185
4011 SUBSTANCE ABUSE	6,121	0	6,121
4012 HEALTH	5,880	0	5,880
4013 MENTAL HEALTH	18,276	0	18,276
002936 MENTAL HLTH SERV	2,030	0	2,030
002946 SAFE HEAVEN PROJ	761	0	761
4019 ENVIRONMENTAL	2,585	0	2,585
5010 WELFARE ADMIN #108	2,143	0	2,143
5011 WELFARE #108	8,281	0	8,281
5051 VET SERV	168	0	168
6021 LIBRARY	30,443	22,017	8,426
6022 ADULT LITERACY	227	0	227
7032 COL VET	930	930	0
7033 MAX VET	228	228	0



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

Receiving Department	Total	SPECIAL PROJECTS	MAINT OF STRUCTURE
04001 AIRPORT ENTRPSE	19,988	19,988	0
04002 TRANSIT AGENCY	76	76	0
OUTSIDE AGENCIES	23,601	0	23,601
Direct Billed	0	0	0
Total	625,285	97,538	527,747

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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
BOARD OF SUPV	5,461	NA	NA	5,461
ASSESSOR	10,935	NA	NA	10,935
ELECTIONS	1,722	NA	NA	1,722
JUDICIAL DIST	7,028	NA	NA	7,028
SUP CRT	19,853	NA	NA	19,853
CRT FAC	255	NA	NA	255
DISTRICT ATTN	208,524	NA	NA	208,524
SHERIFF	19,445	NA	NA	19,445
PROBATION	4,295	NA	NA	4,295
AG COMMISSIONER	3,237	NA	NA	3,237
SITES RESERVOIR PROJECT	3,374	NA	NA	3,374
CLERK/RECORDER	8,989	NA	NA	8,989
PLANNING/BLDG	3,363	NA	NA	3,363
PUBLIC ADMIN	129	NA	NA	129
PUBLIC WORKS/ROADS	13,086	NA	NA	13,086
BEHAVIORIAL HEALTH ADMIN SERV	14,185	NA	NA	14,185
SUBSTANCE ABUSE SERVICES	6,121	NA	NA	6,121
HEALTH	5,880	NA	NA	5,880
MENTAL HEALTH	18,276	NA	NA	18,276
MENTAL HLTH SERV FUND	2,030	NA	NA	2,030
SAFE HEAVEN PROJECT	761	NA	NA	761
ENVIRONMENTAL HEALTH	2,585	NA	NA	2,585
WELFARE ADMIN #108	2,143	NA	NA	2,143
WELFARE #108	8,281	NA	NA	8,281
VETERAN SERVICES	168	NA	NA	168
LIBRARY	30,443	NA	NA	30,443
ADULT LITERACY	227	NA	NA	227
COLUSA VET HALL	930	NA	NA	930
MAXWELL VET HALL	228	NA	NA	228
AIRPORT ENTRPSE	19,988	NA	NA	19,988
TRANSIT AGENCY	76	NA	NA	76
OUTSIDE AGENCIES	23,601	NA	NA	23,601

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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
Department Total:	445,619	0	0	445,619
Grand Total:	445,619	0	0	445,619

COLUSA COUNTY
Schedule 9.1 Narrative Description of 2020-2021 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 \$118,879 for the 2020-2021 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	\$31,791
Hall of Records	\$36,394
Colusa Plaza (metered)	\$19,070
Historic Courthouse-Bunker	\$9,803
Admin Building	\$2,404
Law Building	\$7,881
Other Buildings (metered)	\$11,536
Total Utility Cost	<u>\$118,879</u>

Other Buildings (metered)

<u>Department</u>	<u>Cost</u>
Behavioral Health Admin	\$102
Substance Abuse	\$44
Mental Health	\$130
Mental Health Act	\$14
Hall of Records - Mail Room	\$284
Maintenance Shop	\$10,694

Williams Library Alley	\$91
Williams Light	\$56
Outside Agency	\$121
Total Other Buildings	<u>\$11,536</u>

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 \$13,626 for the 2020-2021 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	\$1,038
Hall of Records	\$1,762
Behavioral Health	\$0
Colusa Plaza	\$1,196
Historic Courthouse Bunker	\$488
Muni Courthouse	\$3,290
Admin Building	\$1,198
Probation	\$2,467
Colusa Library	\$1,645
Law Building	<u>\$542</u>
Total Supplies	<u>\$13,626</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 2020-2021 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>
\$1,418	#1074-479910	Transfers In	Custodial Services

DIRECT BILLED

There were no direct billings recorded in the Custodian Department's Reimbursed Projects account #1074-59390 for the 2020-2021 Fiscal Year.

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

\$9,215	Total Budget 2020-2021 Actual Expenditures
<u>\$359,386</u>	Add back Transfers and Reimbursements
<u>\$368,601</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:	368,601			368,601
Fixed Assets	0			
Total Deductions:	0			0
BUILDING DEPREC	779		779	
EQUIPMENT DEPREC	345		345	
1012 CAO	1,771	168	1,939	
1021 AUDITOR	10,067	664	10,731	
1022 TREASURER	4,169	266	4,435	
1040 PERSONNEL	9,875	630	10,505	
1073 MAINTENANCE	1,022	70	1,092	
1074 CUSTODIAN		4,255	4,255	
1101 RISK MANAGEMENT/INSURANCE		49	49	
1108 IT		6,430	6,430	
1109 PURCHASING		666	666	
Total Allocated Additions:	28,028	13,198	41,226	41,226
TRANSFERS IN	(1,418)			
#479321 PY INSURANCE DIVIDEND	0			
Total Departmental Cost Adjustments:	(1,418)			(1,418)
Total To Be Allocated:	395,211	13,198		408,409

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

	Total	General & Admin	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES
Wages & Benefits					
Salaries & Benefits	231,152	0	231,152	0	0
Other Expense & Cost					
Clothing & Personal Supplies	188	0	188	0	0
53090 Household Exp	13,626	0	0	0	13,626
53100 Insurance	1,823	0	1,823	0	0
53120 Maint-Equip	889	0	889	0	0
53130 Maint-Structure	0	0	0	0	0
53150 Memberships	0	0	0	0	0
53170 Office Expense	55	0	55	0	0
53171 Postage	0	0	0	0	0
53180 Prof Spec Serv	546	0	546	0	0
53190 Publ/Notice	506	0	506	0	0
553220 Small Tools	21	0	21	0	0
53230 Special Dept Exp	49	0	49	0	0
53231 Software	0	0	0	0	0
53250 Transportation & Travel	0	0	0	0	0
53253 Fuel	867	0	867	0	0
53260 Utilities	118,879	0	0	118,879	0
55250 Disputed Charges	0	0	0	0	0
*Fixed Assets	0	0	0	0	0
Departmental Totals					
Total Expenditures	368,601	0	236,096	118,879	13,626
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
TRANSFERS IN	(1,418)	0	(1,418)	0	0
#479321 PY INSURANCE DIVIDEND	0	0	0	0	0
Functional Cost					
Functional Cost	367,183	0	234,678	118,879	13,626
Allocation Step 1					
Inbound- All Others	28,028	28,028	0	0	0
Reallocate Admin Costs		(28,028)	17,952	9,039	1,037
1st Allocation	395,211	0	252,630	127,918	14,663

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	13,198	13,198	0	0	0
Reallocate Admin Costs		(13,198)	8,454	4,256	488
2nd Allocation	13,198	0	8,454	4,256	488
Total For 1010740 1074 CUSTODIAN					
Total Allocated	408,409	0	261,084	132,174	15,151

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		
Clothing & Personal Supplies	0	0
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 Transportation & 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		
TRANSFERS IN	0	0
#479321 PY INSURANCE DIVIDEND	0	0
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	7,826	3.3857	8,553		8,553		8,553
1021 AUDITOR	7,789	3.3696	8,513		8,513		8,513
1022 TREASURER	3,389	1.4661	3,704		3,704		3,704
1031 CNTY CNSL	3,939	1.7041	4,305		4,305		4,305
1040 PERSONNEL	6,539	2.8289	7,147		7,147		7,147
1074 CUSTODIAN	608	0.2630	664		664		664
1101 RISK MANAGEMENT/INSURANCE	1,288	0.5572	1,408		1,408	54	1,462
1108 IT	2,135	0.9236	2,333		2,333	90	2,423
1109 PURCHASING	3,137	1.3571	3,428		3,428	132	3,560
1011 BRD OF SUPV	7,273	3.1464	7,949		7,949	306	8,255
1023 ASSESSOR	9,207	3.9831	10,062		10,062	387	10,449
1051 ELECTIONS	2,185	0.9453	2,388		2,388	92	2,480
20131 SUPERIOR COURT - CJF	7,027	3.0400	7,680		7,680	295	7,975
20132 SUP CRT- HIST 20131	447	0.1934	489		489	19	508
2016 DIST ATTN	8,130	3.5172	8,885		8,885	342	9,227
2021 SHERIFF	124	0.0536	136		136	5	141
2035 PROBATION	14,523	6.2829	15,872		15,872	611	16,483
2036 VICTIM WITN	898	0.3885	981		981	38	1,019
2070 CLERK/RECOR	8,339	3.6076	9,114		9,114	351	9,465
2076 PLANN/BLDG	2,051	0.8873	2,242		2,242	86	2,328
2083 PUBLIC ADMN	327	0.1415	357		357	14	371
3010 PUBLIC WORKS/ROADS	7,474	3.2334	8,168		8,168	314	8,482
4010 BEHAVIORIAL HEALTH ADMIN SERV	15,923	6.8885	17,403		17,403	670	18,073
4011 SUBSTANCE ABUSE SERVICES	6,869	2.9716	7,507		7,507	289	7,796
4012 HEALTH	16,913	7.3168	18,485		18,485	711	19,196
4013 MENTAL HEALTH	20,512	8.8738	22,418		22,418	862	23,280
002936 MENTAL HLTH SERV FUND	2,279	0.9859	2,491		2,491	96	2,587
4019 ENVIRONMENTAL HEALTH	8,933	3.8646	9,763		9,763	376	10,139
5010 WELFARE ADMIN #108	6,164	2.6666	6,737		6,737	259	6,996

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
5011 WELFARE #108	23,821	10.3053	26,034		26,034	1,002	27,036
5051 VET SERV	239	0.1036	262		262	10	272
5061 SR CITIZENS	238	0.1032	261		261	10	271
6021 LIBRARY	23,889	10.3348	26,108		26,108	1,003	27,111
6022 ADULT LITERACY	716	0.3098	783		783	30	813
SubTotal	231,152	100.0000	252,630		252,630	8,454	261,084
Total	231,152	100.0000	252,630		252,630	8,454	261,084

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	5,095	4.2859	5,482		5,482		5,482
1021 AUDITOR	9,359	7.8727	10,071		10,071		10,071
1022 TREASURER	3,975	3.3437	4,277		4,277		4,277
1031 CNTY CNSL	6,566	5.5233	7,065		7,065		7,065
1040 PERSONNEL	1,599	1.3451	1,721		1,721		1,721
1073 MAINTENANCE	10,694	8.9957	11,507		11,507		11,507
1074 CUSTODIAN	3,296	2.7726	3,547		3,547		3,547
1101 RISK MANAGEMENT/INSURANCE	315	0.2650	339		339	17	356
1108 IT	3,835	3.2260	4,127		4,127	208	4,335
1109 PURCHASING	4,772	4.0142	5,135		5,135	259	5,394
1011 BRD OF SUPV	7,432	6.2517	7,997		7,997	404	8,401
1023 ASSESSOR	8,427	7.0887	9,068		9,068	458	9,526
1051 ELECTIONS	5,111	4.2993	5,500		5,500	278	5,778
20132 SUP CRT- HIST 20131	14,369	12.0869	15,461		15,461	782	16,243
20133 SUP CRT - BNKR 20131	2,992	2.5168	3,219		3,219	163	3,382
2016 DIST ATTN	5,398	4.5408	5,808		5,808	293	6,101
2070 CLERK/RECOR	9,772	8.2201	10,515		10,515	531	11,046
2076 PLANN/BLDG	4,112	3.4590	4,425		4,425	224	4,649
2083 PUBLIC ADMN	383	0.3222	412		412	21	433
3010 PUBLIC WORKS/ROADS	10,875	9.1480	11,702		11,702	591	12,293
4010 BEHAVIORIAL HEALTH ADMIN SERV	101	0.0850	109		109	5	114
4011 SUBSTANCE ABUSE SERVICES	44	0.0370	47		47	2	49
4013 MENTAL HEALTH	131	0.1102	141		141	7	148
002936 MENTAL HLTH SERV FUND	14	0.0118	15		15	1	16
6021 LIBRARY	91	0.0765	98		98	5	103
OUTSIDE AGENCIES	121	0.1018	130		130	7	137
SubTotal	118,879	100.0000	127,918		127,918	4,256	132,174
Total	118,879	100.0000	127,918		127,918	4,256	132,174

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

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	514	3.7721	553		553		553
1021 AUDITOR	453	3.3245	487		487		487
1022 TREASURER	232	1.7026	250		250		250
1031 CNTY CNSL	855	6.2766	920		920		920
1040 PERSONNEL	796	5.8417	857		857		857
1074 CUSTODIAN	41	0.3009	44		44		44
1101 RISK MANAGEMENT/INSURANCE	157	1.1522	169		169	7	176
1108 IT	228	1.6732	245		245	10	255
1109 PURCHASING	264	1.9374	284		284	12	296
1011 BRD OF SUPV	434	3.1850	467		467	20	487
1023 ASSESSOR	425	3.1190	457		457	19	476
1051 ELECTIONS	150	1.1008	161		161	7	168
20131 SUPERIOR COURT - CJF	1,948	14.2959	2,096		2,096	89	2,185
20132 SUP CRT- HIST 20131	21	0.1541	23		23	1	24
20133 SUP CRT - BNKR 20131	178	1.3063	192		192	8	200
2021 SHERIFF	404	2.9649	435		435	18	453
2035 PROBATION	3,405	24.9885	3,665		3,665	155	3,820
2070 CLERK/RECOR	571	4.1904	614		614	26	640
2076 PLANN/BLDG	223	1.6365	240		240	10	250
2083 PUBLIC ADMN	22	0.1615	24		24	1	25
3010 PUBLIC WORKS/ROADS	660	4.8436	710		710	30	740
4019 ENVIRONMENTAL HEALTH	366	2.6860	394		394	17	411
6021 LIBRARY	1,226	8.9973	1,319		1,319	56	1,375
6022 ADULT LITERACY	53	0.3890	57		57	2	59
SubTotal	13,626	100.0000	14,663		14,663	488	15,151
Total	13,626	100.0000	14,663		14,663	488	15,151



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	14,588	8,553	5,482	553
1021 AUDITOR	19,071	8,513	10,071	487
1022 TREASURER	8,231	3,704	4,277	250
1031 CNTY CNSL	12,290	4,305	7,065	920
1040 PERSONNEL	9,725	7,147	1,721	857
1073 MAINTENANCE	11,507	0	11,507	0
1074 CUSTODIAN	4,255	664	3,547	44
1101 RISK	1,994	1,462	356	176
1108 IT	7,013	2,423	4,335	255
1109 PURCHASING	9,250	3,560	5,394	296
1011 BRD OF SUPV	17,143	8,255	8,401	487
1023 ASSESSOR	20,451	10,449	9,526	476
1051 ELECTIONS	8,426	2,480	5,778	168
20131 SUPERIOR COURT -	10,160	7,975	0	2,185
20132 SUP CRT- HIST 20131	16,775	508	16,243	24
20133 SUP CRT - BNKR	3,582	0	3,382	200
2016 DIST ATTNY	15,328	9,227	6,101	0
2021 SHERIFF	594	141	0	453
2035 PROBATION	20,303	16,483	0	3,820
2036 VICTIM WITN	1,019	1,019	0	0
2070 CLERK/RECOR	21,151	9,465	11,046	640
2076 PLANN/BLDG	7,227	2,328	4,649	250
2083 PUBLIC ADMN	829	371	433	25
3010 PUBLIC	21,515	8,482	12,293	740
4010 BEHAVIORIAL HEALTH	18,187	18,073	114	0
4011 SUBSTANCE ABUSE	7,845	7,796	49	0
4012 HEALTH	19,196	19,196	0	0
4013 MENTAL HEALTH	23,428	23,280	148	0
002936 MENTAL HLTH SERV	2,603	2,587	16	0
4019 ENVIRONMENTAL	10,550	10,139	0	411
5010 WELFARE ADMIN #108	6,996	6,996	0	0
5011 WELFARE #108	27,036	27,036	0	0
5051 VET SERV	272	272	0	0
5061 SR CITIZENS	271	271	0	0
6021 LIBRARY	28,589	27,111	103	1,375
6022 ADULT LITERACY	872	813	0	59
OUTSIDE AGENCIES	137	0	137	0



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

Receiving Department	Total	CUSTODIAL SERV	UTILITIES CUSTODIAN SUPPLIES
Direct Billed	0	0	0
Total	408,409	261,084	132,174

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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
BOARD OF SUPV	17,143	NA	NA	17,143
ASSESSOR	20,451	NA	NA	20,451
ELECTIONS	8,426	NA	NA	8,426
JUDICIAL DIST	10,160	NA	NA	10,160
SUP CRT	16,775	NA	NA	16,775
CRT FAC	3,582	NA	NA	3,582
DISTRICT ATTN	15,328	NA	NA	15,328
SHERIFF	594	NA	NA	594
PROBATION	20,303	NA	NA	20,303
VICTIM WITN PROG	1,019	NA	NA	1,019
CLERK/RECORDER	21,151	NA	NA	21,151
PLANNING/BLDG	7,227	NA	NA	7,227
PUBLIC ADMIN	829	NA	NA	829
PUBLIC WORKS/ROADS	21,515	NA	NA	21,515
BEHAVIORIAL HEALTH ADMIN SERV	18,187	NA	NA	18,187
SUBSTANCE ABUSE SERVICES	7,845	NA	NA	7,845
HEALTH	19,196	NA	NA	19,196
MENTAL HEALTH	23,428	NA	NA	23,428
MENTAL HLTH SERV FUND	2,603	NA	NA	2,603
ENVIRONMENTAL HEALTH	10,550	NA	NA	10,550
WELFARE ADMIN #108	6,996	NA	NA	6,996
WELFARE #108	27,036	NA	NA	27,036
VETERAN SERVICES	272	NA	NA	272
SENIOR CITIZENS	271	NA	NA	271
LIBRARY	28,589	NA	NA	28,589
ADULT LITERACY	872	NA	NA	872
OUTSIDE AGENCIES	137	NA	NA	137
Department Total:	310,485	0	0	310,485
Grand Total:	310,485	0	0	310,485

COLUSA COUNTY
Schedule 10.1 Narrative Description of 2020-2021 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 administering 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 2020-2021 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 \$94,149.

COST ADJUSTMENT

During the 2020-2021 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 2020-2021 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 \$51,225.

For the 2020-2021 Fiscal Year, the cost adjustments were as follows:

<u>Amount</u>	<u>Acct #</u>	<u>Description</u>
\$ 61	#1101-466291	Reimbursement for Alternate Sentencing work crew Insurance
10,000	#1101-466401	Reimbursement for Insurance Administration from Trindel Insurance Fund
60,000	#1101-466402	Reimbursement for Safety Officer Services from Trindel Insurance Fund
<u>24,088</u>	#1101-479910	Transfers In
<u>\$94,149</u>	Total Revenue Cost Adjustment	
<u>\$51,225</u>	#1101-59390	Cost Recovery for Insurance Administration from Departments
<u>\$145,374</u>	Total Cost Adjustments to offset expenditures	

ACTUAL EXPENDITURES IN COST PLAN

\$70,270	Total Budget 2020-2021 Actual Expenditures
<u>\$73,787</u>	Add back Transfers and Reimbursements
<u>\$144,057</u>	Total 2020-2021 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:	144,056			144,056
FIXED ASSETS	(1,877)			
Total Deductions:	(1,877)			(1,877)
BUILDING DEPREC	2,462		2,462	
1012 CAO	1,014	96	1,110	
1021 AUDITOR	2,787	183	2,970	
1022 TREASURER	1,150	73	1,223	
1031 CNTY CNSL	7,929	2,835	10,764	
1040 PERSONNEL	11,188	662	11,850	
1073 MAINTENANCE	216	13	229	
1074 CUSTODIAN	1,916	78	1,994	
1108 IT		1,845	1,845	
1109 PURCHASING		591	591	
Total Allocated Additions:	28,662	6,376	35,038	35,038
#466291 LIAB INSUR ALT SENT	(61)			
#466401 INS SERV	(10,000)			
#466402 SFTY OFFICE	(60,000)			
#479321 PY INSURANCE DIVDEND	0			
#479360 REIMBURSE PROJECTS	0			
#479475 MISC INS CLAIM	0			
#479910 TRANSFERS IN	(24,088)			
#59390 REIMB PROJ	(51,225)			
Total Departmental Cost Adjustments:	(145,374)			(145,374)
Total To Be Allocated:	25,467	6,376		31,843

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	124,916	0	121,648	0	3,268
Other Expense & Cost					
53050 CLOTHING & PERSONAL SUPPLIES	0	0	0	0	0
53060 COMMUNICATIONS	1,567	0	1,567	0	0
53061 COMMUNICATIONS-CELL	720	0	720	0	0
53090 HOUSEHOLD	0	0	0	0	0
53120 MAINT-EQUIP	2,733	0	2,733	0	0
53121 MAINT-SOFTWARE	18	0	18	0	0
53140 MEDICAL, DENTAL & LAB SUP	5,432	0	5,432	0	0
53141 MEDICAL LAB SUPP	0	0	0	0	0
53150 MEMBERSHIPS	700	0	700	0	0
53163 FINANCE/LATE CHARGE	0	0	0	0	0
53170 OFFICE EXPENSE	650	0	650	0	0
53171 POSTAGE	4	0	4	0	0
53180 PROF/SPEC SERV	373	0	373	0	0
53190 PUB/LEGL NOTIC	0	0	0	0	0
53200 RENTS EQUIP	792	0	792	0	0
53210 RENTS/LEASES STRU	0	0	0	0	0
53230 SPEC DEPT EXP	1,371	0	1,371	0	0
53231 SOFTWARE	802	0	802	0	0
53250 TRANS/TRAVEL	0	0	0	0	0
53251 EDUCATION/TRAINING	25	0	25	0	0
53253 FUEL	216	0	216	0	0
53260 UTILITIES	1,860	0	1,860	0	0
5280 CONTRIBUTION TO OTHER AGENCIES	0	0	0	0	0
*FIXED ASSETS	1,877	1,877	0	0	0
Departmental Totals					
Total Expenditures	144,056	1,877	138,911	0	3,268
Deductions					
Total Deductions	(1,877)	(1,877)	0	0	0
Cost Adjustments					
#466291 LIAB INSUR ALT SENT	(61)	0	(61)	0	0
#466401 INS SERV	(10,000)	0	(10,000)	0	0
#466402 SFTY OFFICE	(60,000)	0	(60,000)	0	0
#479321 PY INSURANCE DIVDEND	0	0	0	0	0
#479360 REIMBURSE PROJECTS	0	0	0	0	0
#479475 MISC INS CLAIM	0	0	0	0	0
#479910 TRANSFERS IN	(24,088)	0	(24,088)	0	0
#59390 REIMB PROJ	(51,225)	0	(51,225)	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	(3,195)	0	(6,463)	0	3,268
Allocation Step 1					
Inbound- All Others	28,662	28,662	0	0	0
Reallocate Admin Costs		(28,662)	28,011	0	651
Unallocated Costs	(3,919)	0	0	0	(3,919)
1st Allocation	21,548	0	21,548	0	0
Allocation Step 2					
Inbound- All Others	6,376	6,376	0	0	0
Reallocate Admin Costs		(6,376)	6,231	0	145
Unallocated Costs	(145)	0	0	0	(145)
2nd Allocation	6,231	0	6,231	0	0
Total For 1011010 1101 RISK					
Total Allocated	27,779	0	27,779	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	1,130	0.1419	31		31		31
1021 AUDITOR	2,082	0.2614	56		56		56
1022 TREASURER	5,851	0.7345	158		158		158
1031 CNTY CNSL	1,665	0.2090	45		45		45
1040 PERSONNEL	2,469	0.3099	67		67		67
1073 MAINTENANCE	27,058	3.3967	732		732		732
1074 CUSTODIAN	1,824	0.2290	49		49		49
1108 IT	1,392	0.1747	38		38	11	49
1109 PURCHASING	571	0.0717	15		15	5	20
002128 ALMOND PARADISE ST LITNG	274	0.0344	7		7	2	9
002129 THOMPSON ST LITNG	274	0.0344	7		7	2	9
002133 WHISPER CRK-CROSS CRK LIT	274	0.0344	7		7	2	9
002660 SRV AREA#1 CEN RCH	1,448	0.1818	39		39	12	51
1011 BRD OF SUPV	2,417	0.3034	65		65	20	85
1023 ASSESSOR	6,610	0.8298	179		179	55	234
1051 ELECTIONS	877	0.1101	24		24	7	31
20131 SUPERIOR COURT - CJF	4,816	0.6046	130		130	40	170
2016 DIST ATTN	13,691	1.7187	370		370	113	483
20161 DA WEL/INV	94	0.0118	3		3	1	4
2017 CHILD SUPP SVCS	2,324	0.2917	63		63	19	82
2019 PUBL DEFEND	1,095	0.1375	30		30	9	39
2020 COMMUNICTNS	1,335	0.1676	36		36	11	47
2021 SHERIFF	152,432	19.1355	4,127		4,127	1,259	5,386
20211 SO BAILIFF	235	0.0295	6		6	2	8
2024 SHF-BOATING 2021	2,178	0.2734	59		59	18	77
2022 DRUG PREVENTTION	916	0.1150	25		25	8	33
2031 JAIL	108,406	13.6086	2,932		2,932	895	3,827
2035 PROBATION	6,963	0.8741	188		188	58	246
002528 LOCAL COMM CORRCTN	680	0.0854	18		18	6	24

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	1,652	0.2074	45		45	14	59
20363 YOUTH OFFEND GNT	958	0.1203	26		26	8	34
2059 AG ADM SERV	2,786	0.3497	75		75	23	98
2060 AG COMM	13,387	1.6805	362		362	111	473
2061 WTR MGT	649	0.0815	18		18	5	23
2070 CLERK/RECOR	1,411	0.1771	38		38	12	50
2071 CORONER	129	0.0162	3		3	1	4
2076 PLANN/BLDG	2,041	0.2562	55		55	17	72
2077 ANIMAL CTRL	1,086	0.1363	29		29	9	38
2081 OES	229	0.0287	6		6	2	8
2083 PUBLIC ADMN	49	0.0062	1		1		1
002657 CC SERV AREA #2	1,384	0.1737	37		37	11	48
3010 PUBLIC WORKS/ROADS	99,994	12.5526	2,705		2,705	826	3,531
4010 BEHAVORIAL HEALTH ADMIN SERV	98,729	12.3938	2,671		2,671	815	3,486
4011 SUBSTANCE ABUSE SERVICES	2,064	0.2591	56		56	17	73
4012 HEALTH	6,764	0.8491	183		183	56	239
4013 MENTAL HEALTH	38,299	4.8078	1,036		1,036	316	1,352
002936 MENTAL HLTH SERV FUND	46	0.0058	1		1		1
4015 AIR/WTR POLL CON	1,940	0.2435	52		52	16	68
4019 ENVIRONMENTAL HEALTH	3,329	0.4179	90		90	27	117
4023 AMBULANCE	1,889	0.2371	51		51	16	67
5010 WELFARE ADMIN #108	2,647	0.3323	72		72	22	94
5011 WELFARE #108	80,767	10.1390	2,185		2,185	667	2,852
5033 SR NUTRITON	531	0.0667	14		14	4	18
5051 VET SERV	112	0.0141	3		3	1	4
6021 LIBRARY	29,528	3.7068	799		799	244	1,043
6022 ADULT LITERACY	67	0.0084	2		2	1	3
6031 AG EXTENS	2,941	0.3692	80		80	24	104
7032 COL VET	713	0.0895	19		19	6	25
7033 MAX VET	1,159	0.1455	31		31	10	41

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
7035 WMS VET	644	0.0808	17		17	5	22
2078 FISH AND GAME	990	0.1243	27		27	8	35
1075 MIGRANT HOUSING	14,331	1.7990	388		388	118	506
04006 EAST PARK RESERVOIR	2,925	0.3672	79		79	24	103
04000 SOLID WASTE	10,970	1.3771	297		297	91	388
04001 AIRPORT ENTRPSE	4,128	0.5182	112		112	34	146
04002 TRANSIT AGENCY	13,948	1.7509	377		377	115	492
SubTotal	796,597	100.0000	21,548		21,548	6,231	27,779
Total	796,597	100.0000	21,548		21,548	6,231	27,779

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	31	31
1021 AUDITOR	56	56
1022 TREASURER	158	158
1031 CNTY CNSL	45	45
1040 PERSONNEL	67	67
1073 MAINTENANCE	732	732
1074 CUSTODIAN	49	49
1108 IT	49	49
1109 PURCHASING	20	20
002128 ALMOND PARADISE	9	9
002129 THOMPSON ST	9	9
002133 WHISPER	9	9
002660 SRV AREA#1 CEN	51	51
1011 BRD OF SUPV	85	85
1023 ASSESSOR	234	234
1051 ELECTIONS	31	31
20131 SUPERIOR COURT -	170	170
2016 DIST ATTNY	483	483
20161 DA WEL/INV	4	4
2017 CHILD SUPP SVCS	82	82
2019 PUBL DEFEND	39	39
2020 COMMUNICTNS	47	47
2021 SHERIFF	5,386	5,386
20211 SO BAILIFF	8	8
2024 SHF-BOATING 2021	77	77
2022 DRUG PREVENTTION	33	33
2031 JAIL	3,827	3,827
2035 PROBATION	246	246
002528 LOCAL COMM	24	24
02531 COMM CORRRTN	59	59
20363 YOUTH OFFEND GNT	34	34
2059 AG ADM SERV	98	98
2060 AG COMM	473	473
2061 WTR MGT	23	23
2070 CLERK/RECOR	50	50
2071 CORONER	4	4
2076 PLANN/BLDG	72	72
2077 ANIMAL CTRL	38	38



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

Receiving Department	Total	INSURANCE ADMIN
2081 OES	8	8
2083 PUBLIC ADMN	1	1
002657 CC SERV AREA #2	48	48
3010 PUBLIC	3,531	3,531
4010 BEHAVORIAL HEALTH	3,486	3,486
4011 SUBSTANCE ABUSE	73	73
4012 HEALTH	239	239
4013 MENTAL HEALTH	1,352	1,352
002936 MENTAL HLTH SERV	1	1
4015 AIR/WTR POLL CON	68	68
4019 ENVIRONMENTAL	117	117
4023 AMBULANCE	67	67
5010 WELFARE ADMIN #108	94	94
5011 WELFARE #108	2,852	2,852
5033 SR NUTRITON	18	18
5051 VET SERV	4	4
6021 LIBRARY	1,043	1,043
6022 ADULT LITERACY	3	3
6031 AG EXTENS	104	104
7032 COL VET	25	25
7033 MAX VET	41	41
7035 WMS VET	22	22
2078 FISH AND GAME	35	35
1075 MIGRANT HOUSING	506	506
04006 EAST PARK	103	103
04000 SOLID WASTE	388	388
04001 AIRPORT ENTRPSE	146	146
04002 TRANSIT AGENCY	492	492
Direct Billed	0	0
Total	27,779	27,779



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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
ALMOND PARADISE ST LITNG	9	NA	NA	9
THOMPSON ST LITNG	9	NA	NA	9
WHISPER CRK-CROSS CRK LIT	9	NA	NA	9
SRV AREA#1 CEN RCH	51	NA	NA	51
BOARD OF SUPV	85	NA	NA	85
ASSESSOR	234	NA	NA	234
ELECTIONS	31	NA	NA	31
JUDICIAL DIST	170	NA	NA	170
DISTRICT ATTN	483	NA	NA	483
DA WELFARE INVESTIGATOR	4	NA	NA	4
CHILD SUPPORT SERVICES	82	NA	NA	82
PUBLIC DEFENDER	39	NA	NA	39
COMMUNICATIONS	47	NA	NA	47
SHERIFF	5,386	NA	NA	5,386
SHERIFF BAILIFF	8	NA	NA	8
SHERIFF-BOATING	77	NA	NA	77
DRUG PREVENTION	33	NA	NA	33
JAIL	3,827	NA	NA	3,827
PROBATION	246	NA	NA	246
LOCAL COMM CORRCTN 002528	24	NA	NA	24
COMM CORRTN PRFRM INCENT 002531	59	NA	NA	59
YOUTHFUL OFFENDER GRANT	34	NA	NA	34
AG ADMIN SERV	98	NA	NA	98
AG COMMISSIONER	473	NA	NA	473
WATER MANAGEMENT	23	NA	NA	23
CLERK/RECORDER	50	NA	NA	50
CORONER	4	NA	NA	4
PLANNING/BLDG	72	NA	NA	72
ANIML CNTRL SERV	38	NA	NA	38
OES	8	NA	NA	8
PUBLIC ADMIN	1	NA	NA	1
CC SERV AREA #2	48	NA	NA	48

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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
PUBLIC WORKS/ROADS	3,531	NA	NA	3,531
BEHAVIORIAL HEALTH ADMIN SERV	3,486	NA	NA	3,486
SUBSTANCE ABUSE SERVICES	73	NA	NA	73
HEALTH	239	NA	NA	239
MENTAL HEALTH	1,352	NA	NA	1,352
MENTAL HLTH SERV FUND	1	NA	NA	1
AIR/WTR POLL CON	68	NA	NA	68
ENVIRONMENTAL HEALTH	117	NA	NA	117
AMBULANCE SERV	67	NA	NA	67
WELFARE ADMIN #108	94	NA	NA	94
WELFARE #108	2,852	NA	NA	2,852
SR NUTRITION PROGRAM	18	NA	NA	18
VETERAN SERVICES	4	NA	NA	4
LIBRARY	1,043	NA	NA	1,043
ADULT LITERACY	3	NA	NA	3
AG EXTENSIONS	104	NA	NA	104
COLUSA VET HALL	25	NA	NA	25
MAXWELL VET HALL	41	NA	NA	41
WMS VET HALL	22	NA	NA	22
FISH AND GAME	35	NA	NA	35
1075 MIGRANT HOUSING DEPT	506	NA	NA	506
EAST PARK RESERVOIR	103	NA	NA	103
SOLID WASTE	388	NA	NA	388
AIRPORT ENTRPSE	146	NA	NA	146
TRANSIT AGENCY	492	NA	NA	492
Department Total:	26,572	0	0	26,572
Grand Total:	26,572	0	0	26,572

COLUSA COUNTY

Schedule 11.1 Narrative Description of 2020-2021 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 2020-2021 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 2020-2021 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 2020-2021 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 2020-2021 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:

The revenue recorded in the Information Technology Department's revenue and reimbursed project accounts for the 2020-2021 Fiscal Year which offset expenses as a cost adjustment was as follows:

<u>Amount</u>	<u>Account.</u>	<u>Description</u>	<u>Function</u>
\$259	1108-466105	Property Tax Administration Fee	General Government
<u>\$30,838</u>	1108-479910	Transfers In	General Government
<u>\$31,097</u>	Total Cost Adjustment		

DIRECT BILLED

There were no direct bills during 2020-2021 Fiscal Year.

ACTUAL EXPENDITURES IN COST PLAN

\$204,450	Total Budget 2020-2021 Actual Expenditures
<u>\$578,232</u>	Add back Transfers and Reimbursements
<u>\$782,682</u>	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:	782,683			782,683
FIXED ASSETS	(74,653)			
Total Deductions:	(74,653)			(74,653)
BUILDING DEPREC	755		755	
EQUIPMENT DEPREC	20,359		20,359	
1012 CAO	2,851	271	3,122	
1021 AUDITOR	8,152	540	8,692	
1022 TREASURER	1,920	122	2,042	
1031 CNTY CNSL	2,265	797	3,062	
1040 PERSONNEL	6,831	447	7,278	
1073 MAINTENANCE	3,018	151	3,169	
1074 CUSTODIAN	6,705	308	7,013	
1101 RISK MANAGEMENT/INSURANCE	38	11	49	
1108 IT		7,073	7,073	
1109 PURCHASING		2,804	2,804	
Total Allocated Additions:	52,894	12,524	65,418	65,418
#466105 PROP TAX ADMIN	(359)			
#479321 PY INSURANCE DIVIDEND	0			
#479475 MISC REIMBURSEMENT	0			
#479910 TRANSFERS IN	(30,838)			
#59390 REIMB PROJ	0			
Total Departmental Cost Adjustments:	(31,197)			(31,197)
Total To Be Allocated:	729,727	12,524		742,251

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	0	0	0	0	0
Other Expense & Cost					
53050 CLOTHING & PERSONAL SUPPLIES	651,980	0	396,246	700	0
53050 CLOTHING & PERSONAL SUPP	7,216	0	7,150	0	0
53060 COMMUNICATIONS	4,596	0	4,554	0	0
53061 COMM-CELL PHONE	0	0	0	0	0
53090 HOUSEHOLD EXPENSE	1,392	0	1,379	0	0
53100 INSURANCE	12,971	0	12,851	0	0
53120 MAINTENANCE-EQUIP	12,299	0	12,186	0	0
53121 MAINTENANCE-SOFTWARE	0	0	0	0	0
53121R MAINTENANCE-SOFTWARE	0	0	0	0	0
53130 MAINTENANCE-STRU,IMP,GRN	412	0	408	0	0
53150 MEMBERSHIPS	17	0	17	0	0
53163 FINANCE/LATE CHARGE	662	0	656	0	0
53170 OFFICE EXPENSE	33	0	33	0	0
53171 POSTAGE	1,134	0	1,124	0	0
53180 PROF SPEC SERV	0	0	0	0	0
53190 PUBL NOTICE	198	0	196	0	0
53220 SMALL TOOLS	103	0	102	0	0
532201 SMALL TOOL/INSTRUM-SAFETY	0	0	0	0	0
53230 SPEC DEPT EXP	1,601	0	1,586	0	0
53231 SOFTWARE	6,516	0	6,456	0	0
53250 TRANS/TRAVEL	263	0	261	0	0
53251 EDUCATION/TRAINING	5,762	0	5,709	0	0
53253 FUEL	875	0	867	0	0
*FIXED ASSETS	74,653	74,653	0	0	0
Departmental Totals					
Total Expenditures	782,683	74,653	451,781	700	0
Deductions					
Total Deductions	(74,653)	(74,653)	0	0	0
Cost Adjustments					
#466105 PROP TAX ADMIN	(359)	0	0	0	0
#479321 PY INSURANCE DIVIDEND	0	0	0	0	0
#479475 MISC REIMBURSEMENT	0	0	0	0	0
#479910 TRANSFERS IN	(30,838)	0	(30,838)	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	676,833	0	420,943	700	0
Allocation Step 1					
Inbound- All Others	52,894	52,894	0	0	0
Reallocate Admin Costs		(52,894)	33,905	53	0
Unallocated Costs	(9,911)	0	0	0	0
1st Allocation	719,816	0	454,848	753	0
Allocation Step 2					
Inbound- All Others	12,524	12,524	0	0	0
Reallocate Admin Costs		(12,524)	8,028	13	0
Unallocated Costs	(116)	0	0	0	0
2nd Allocation	12,408	0	8,028	13	0
Total For 1011080 1108 IT					
Total Allocated	732,224	0	462,876	766	0

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

	IT SPECIAL PROJECTS	RETIREE HEALTH	GENERAL GOVT
Wages & Benefits			
SALARIES & WAGES	0	0	0
Other Expense & Cost			
53050 CLOTHING & PERSONAL SUPPLIES	245,771	3,255	6,008
53050 CLOTHING & PERSONAL SUPP	0	0	66
53060 COMMUNICATIONS	0	0	42
53061 COMM-CELL PHONE	0	0	0
53090 HOUSEHOLD EXPENSE	0	0	13
53100 INSURANCE	0	0	120
53120 MAINTENANCE-EQUIP	0	0	113
53121 MAINTENANCE-SOFTWARE	0	0	0
53121R MAINTENANCE-SOFTWARE	0	0	0
53130 MAINTENANCE-STRU,IMP,GRN	0	0	4
53150 MEMBERSHIPS	0	0	0
53163 FINANCE/LATE CHARGE	0	0	6
53170 OFFICE EXPENSE	0	0	0
53171 POSTAGE	0	0	10
53180 PROF SPEC SERV	0	0	0
53190 PUBL NOTICE	0	0	2
53220 SMALL TOOLS	0	0	1
532201 SMALL TOOL/INSTRUM-SAFETY	0	0	0
53230 SPEC DEPT EXP	0	0	15
53231 SOFTWARE	0	0	60
53250 TRANS/TRAVEL	0	0	2
53251 EDUCATION/TRAINING	0	0	53
53253 FUEL	0	0	8
*FIXED ASSETS	0	0	0
Departmental Totals			
Total Expenditures	245,771	3,255	6,523
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
#466105 PROP TAX ADMIN	0	0	(359)
#479321 PY INSURANCE DIVIDEND	0	0	0
#479475 MISC REIMBURSEMENT	0	0	0
#479910 TRANSFERS IN	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	245,771	3,255	6,164
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	18,444	0	492
Unallocated Costs	0	(3,255)	(6,656)
1st Allocation	264,215	0	0
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	4,367	0	116
Unallocated Costs	0	0	(116)
2nd Allocation	4,367	0	0
Total For 1011080 1108 IT			
Total Allocated	268,582	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	1.5537	7,067		7,067		7,067
1021 AUDITOR	110,000	3.4182	15,548		15,548		15,548
1022 TREASURER	44,629	1.3868	6,308		6,308		6,308
1031 CNTY CNSL	30,000	0.9322	4,240		4,240		4,240
1040 PERSONNEL	50,000	1.5537	7,067		7,067		7,067
1073 MAINTENANCE	50,000	1.5537	7,067		7,067		7,067
1074 CUSTODIAN	40,000	1.2430	5,654		5,654		5,654
1101 RISK MANAGEMENT/INSURANCE	10,000	0.3107	1,413		1,413		1,413
1108 IT	50,000	1.5537	7,067		7,067		7,067
1109 PURCHASING	20,000	0.6215	2,827		2,827	58	2,885
1011 BRD OF SUPV	50,000	1.5537	7,067		7,067	144	7,211
1023 ASSESSOR	100,000	3.1075	14,134		14,134	288	14,422
1051 ELECTIONS	34,000	1.0565	4,806		4,806	98	4,904
2016 DIST ATTN	110,000	3.4182	15,548		15,548	317	15,865
2017 CHILD SUPP SVCS	10,000	0.3107	1,413		1,413	29	1,442
2020 COMMUNICTNS	30,000	0.9322	4,240		4,240	87	4,327
2021 SHERIFF	163,109	5.0686	23,054		23,054	470	23,524
20211 SO BAILIFF	25,000	0.7769	3,534		3,534	72	3,606
2031 JAIL	59,859	1.8601	8,461		8,461	173	8,634
2035 PROBATION	156,000	4.8477	22,050		22,050	450	22,500
002528 LOCAL COMM CORRCTN	42,000	1.3051	5,936		5,936	121	6,057
02531 COMM CORRTN PRFRM INCENT	14,200	0.4413	2,007		2,007	41	2,048
2036 VICTIM WITN	11,000	0.3418	1,555		1,555	32	1,587
20363 YOUTH OFFEND GNT	13,000	0.4040	1,837		1,837	37	1,874
2059 AG ADM SERV	47,394	1.4728	6,699		6,699	137	6,836
2060 AG COMM	70,000	2.1752	9,894		9,894	202	10,096
2061 WTR MGT	10,000	0.3107	1,413		1,413	29	1,442
2070 CLERK/RECOR	34,000	1.0565	4,806		4,806	98	4,904
2071 CORONER	10,000	0.3107	1,413		1,413	29	1,442



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
2076 PLANN/BLDG	60,000	1.8645	8,481		8,481	173	8,654
2077 ANIMAL CTRL	20,000	0.6215	2,827		2,827	58	2,885
2081 OES	12,532	0.3894	1,771		1,771	36	1,807
2083 PUBLIC ADMN	704	0.0219	100		100	2	102
3010 PUBLIC WORKS/ROADS	150,000	4.6612	21,202		21,202	433	21,635
4010 BEHAVORIAL HEALTH ADMIN SERV	60,000	1.8645	8,481		8,481	173	8,654
4012 HEALTH	130,000	4.0397	18,375		18,375	375	18,750
4013 MENTAL HEALTH	430,000	13.3622	60,778		60,778	1,240	62,018
4015 AIR/WTR POLL CON	30,000	0.9322	4,240		4,240	87	4,327
4019 ENVIRONMENTAL HEALTH	50,000	1.5537	7,067		7,067	144	7,211
5010 WELFARE ADMIN #108	120,000	3.7290	16,961		16,961	346	17,307
5011 WELFARE #108	530,000	16.4706	74,914		74,914	1,527	76,441
5033 SR NUTRITON	20,000	0.6215	2,827		2,827	58	2,885
5051 VET SERV	10,000	0.3107	1,413		1,413	29	1,442
6021 LIBRARY	68,000	2.1131	9,611		9,611	196	9,807
6031 AG EXTENS	30,000	0.9322	4,240		4,240	87	4,327
1075 MIGRANT HOUSING	22,606	0.7025	3,195		3,195	65	3,260
04006 EAST PARK RESERVOIR	20,000	0.6215	2,827		2,827	58	2,885
04002 TRANSIT AGENCY	10,000	0.3107	1,413		1,413	29	1,442
SubTotal	3,218,033	100.0000	454,848		454,848	8,028	462,876
Total	3,218,033	100.0000	454,848		454,848	8,028	462,876

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	142	0.6109	5		5		5
1021 AUDITOR	156	0.6711	5		5		5
1022 TREASURER	102	0.4388	3		3		3
1031 CNTY CNSL	185	0.7959	6		6		6
1040 PERSONNEL	153	0.6582	5		5		5
1073 MAINTENANCE	803	3.4545	26		26		26
1074 CUSTODIAN	417	1.7939	14		14		14
1101 RISK MANAGEMENT/INSURANCE	115	0.4947	4		4		4
1108 IT	192	0.8260	6		6		6
1109 PURCHASING	160	0.6883	5		5		5
002128 ALMOND PARADISE ST LITNG	26	0.1119	1		1		1
002129 THOMPSON ST LITNG	13	0.0559					
002133 WHISPER CRK-CROSS CRK LIT	27	0.1162	1		1		1
002334 LIVE SCN FNGRPRNTG 2021	3	0.0129					
002548 CARL MOYER GRANT 2060	5	0.0215					
002550 MFH CARE FUNDS 1075	33	0.1420	1		1		1
002660 SRV AREA#1 CEN RCH	138	0.5937	4		4		4
002817 EMS-OTHER 4012	1	0.0043					
03000 ARBCKLE-C/C FIRE	427	1.8370	14		14		14
03010 BEAR VL-INDIAN VL FIRE	143	0.6152	5		5		5
03030 MAX FIRE PROT	239	1.0282	8		8		8
03033 MAXFIRE PG&E POWPL 03030	2	0.0086					
03040 PRINCETN FIRE PROT	138	0.5937	4		4		4
03050 WMS FIRE PROT	10	0.0430					
03060 SAC RIV FIRE DIST	452	1.9445	15		15		15
03080 ARBCKLE CEM	113	0.4861	4		4		4
03090 COLLEGE CTY CEM	74	0.3183	2		2		2
03100 COL CEM DIST	293	1.2605	9		9		9
03103 COL CEM SLE TX-VLT 03100	1	0.0043					

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	3	0.0129					
03120 GRND ISLAND CEM	45	0.1936	1		1		1
03130 MAXWELL CEM	259	1.1142	8		8		8
03133 MAX CEM SLE TX-VAULT 03130	1	0.0043					
03140 PRINCETON CEM	31	0.1334	1		1		1
03150 STONYFRD-IND VL CEM	77	0.3313	2		2		2
03160 WILLIAMS CEM	188	0.8088	6		6		6
03164 WMS CEM SLE TX-VAULT 03160	1	0.0043					
03175 ARBUCKLE PARK & REC DIST	18	0.0774	1		1		1
03177 ARB P/REC-PRK/FAC 03175	223	0.9593	7		7		7
03178 ARB P&R DIST-POOLS 03175	52	0.2237	2		2		2
03180 MAXWELL REC & PARK DIST	91	0.3915	3		3		3
03190 COLUSA BSN DRN	156	0.6711	5		5		5
03200 COLUSA RESC CONV	151	0.6496	5		5		5
03260 CO MOSQ ABATMNT	333	1.4326	11		11		11
03310 REC DIST 1004	3	0.0129					
03320 REC DIST 2047	33	0.1420	1		1		1
03410 COLUSA CO WTRWKS #1	124	0.5334	4		4		4
03420 PRINCTN WATRWRKS	105	0.4517	3		3		3
03480 CRTNA CRK FLD CTRL/CON	3	0.0129					
03511 CRTINA CSD RED RNCH ZN2	116	0.4990	4		4		4
03512 CRTINA CSD RVR GLN ZN3	115	0.4947	4		4		4
03513 CRTINA CSD WILDWD ES ZN4	74	0.3183	2		2		2
1011 BRD OF SUPV	160	0.6883	5		5		5
1023 ASSESSOR	136	0.5851	4		4		4
1051 ELECTIONS	229	0.9852	7		7		7
1103 EE_BENEFITS	28	0.1205	1		1		1
1104 INSURANCE 1101	21	0.0903	1		1		1
1106 SURVERYOR	41	0.1764	1		1		1
20131 SUPERIOR COURT - CJF	94	0.4044	3		3		3

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
2014 GRAND JURY	13	0.0559					
2016 DIST ATTN	376	1.6176	12		12		12
2017 CHILD SUPP SVCS	117	0.5033	4		4		4
2019 PUBL DEFEND	61	0.2624	2		2		2
2020 COMMUNICTNS	80	0.3442	3		3		3
2021 SHERIFF	651	2.8006	21		21		21
20211 SO BAILIFF	25	0.1076	1		1		1
2024 SHF-BOATING 2021	70	0.3011	2		2		2
2022 DRUG PREVENTTION	54	0.2323	2		2		2
2031 JAIL	390	1.6778	13		13		13
2033 JUV FAC	12	0.0516					
2035 PROBATION	418	1.7982	14		14		14
002528 LOCAL COMM CORRCTN	311	1.3379	10		10		10
02531 COMM CORRTRN PRFRM INCENT	131	0.5636	4		4		4
2036 VICTIM WITN	94	0.4044	3		3		3
20363 YOUTH OFFEND GNT	41	0.1764	1		1		1
2050 FLD WTR CON 02021	1	0.0043					
2059 AG ADM SERV	165	0.7098	5		5		5
2060 AG COMM	196	0.8432	6		6		6
2061 WTR MGT	54	0.2323	2		2		2
2065 SITES_PROJ	49	0.2108	2		2		2
2070 CLERK/RECOR	145	0.6238	5		5		5
2071 CORONER	128	0.5507	4		4		4
2076 PLANN/BLDG	128	0.5507	4		4		4
2077 ANIMAL CTRL	155	0.6668	5		5		5
2080 TRAPPER	4	0.0172					
2081 OES	76	0.3270	2		2		2
20811 HOME SECUR 2081	26	0.1119	1		1		1
2083 PUBLIC ADMN	27	0.1162	1		1		1
002327 JAIL INMATE WELFARE 2031	89	0.3829	3		3		3

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
002329 DRUG ENFORCEMENT 2022	2	0.0086					
02331 CIVIL FEE CAP PROJ 2021	3	0.0129					
02340 SHERIFF-SLESF 2021	37	0.1592	1		1		1
002341 JAIL-SLESF 2031	3	0.0129					
002657 CC SERV AREA #2	127	0.5464	4		4		4
3010 PUBLIC WORKS/ROADS	1,587	6.8273	51		51	1	52
032001 CCRCD PYRLL 03200	208	0.8948	7		7		7
032025 CCRCD MISC PROJ 03200	31	0.1334	1		1		1
4010 BEHAVORIAL HEALTH ADMIN SERV	128	0.5507	4		4		4
4011 SUBSTANCE ABUSE SERVICES	644	2.7705	21		21		21
4012 HEALTH	496	2.1338	16		16		16
4013 MENTAL HEALTH	806	3.4674	26		26		26
002936 MENTAL HLTH SERV FUND	135	0.5808	4		4		4
002940 MHSA PREV & EARLY INTERV	9	0.0387					
002941 MHSA INNOVATION 002936	2	0.0086					
002943 MHSA CAP FAC 002936	7	0.0301					
002947 MHSA-HOUSING	143	0.6152	5		5		5
4015 AIR/WTR POLL CON	109	0.4689	4		4		4
4019 ENVIRONMENTAL HEALTH	206	0.8862	7		7		7
4023 AMBULANCE	50	0.2151	2		2		2
4031 CALIF CHILDRNS SRV 4012	7	0.0301					
002853 CHILDRENS TRUST FUND	17	0.0731	1		1		1
5010 WELFARE ADMIN #108	382	1.6434	12		12		12
5011 WELFARE #108	1,226	5.2743	40		40	1	41
5020 CATEG AID/SAWS HHS 5011	1	0.0043					
5032 INDG BURIAL	1	0.0043					
5033 SR NUTRITON	56	0.2409	2		2		2
5041 JUV CRT WRD	14	0.0602					
5051 VET SERV	4	0.0172					
6021 LIBRARY	597	2.5683	19		19		19



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
6022 ADULT LITERACY	11	0.0473					
6031 AG EXTENS	103	0.4431	3		3		3
7013 COUNTYWIDE RECREATION	3	0.0129					
7032 COL VET	22	0.0946	1		1		1
7033 MAX VET	28	0.1205	1		1		1
7035 WMS VET	33	0.1420	1		1		1
1075 MIGRANT HOUSING	257	1.1056	8		8		8
1076 MIGRANT HOUSING 1075	2	0.0086					
04006 EAST PARK RESERVOIR	62	0.2667	2		2		2
04000 SOLID WASTE	73	0.3140	2		2		2
04020 LOCAL TRANSPORTATION	4	0.0172					
04001 AIRPORT ENTRPSE	145	0.6238	5		5		5
04022 LOCAL TRANSPORTATION	52	0.2237	2		2		2
04002 TRANSIT AGENCY	529	2.2758	17		17		17
07526 IHSS PUBLIC AUTHORITY	19	0.0817	1		1		1
OUTSIDE AGENCIES	3,303	14.2092	112		112	11	123
SubTotal	23,245	100.0000	753		753	13	766
Total	23,245	100.0000	753		753	13	766

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	2,091	0.8508	2,248		2,248		2,248
1021 AUDITOR	7,399	3.0105	7,954		7,954		7,954
1022 TREASURER	1,885	0.7670	2,026		2,026		2,026
1031 CNTY CNSL	10,980	4.4676	11,804		11,804		11,804
1040 PERSONNEL	3,562	1.4493	3,829		3,829		3,829
1073 MAINTENANCE	2,751	1.1193	2,957		2,957		2,957
1074 CUSTODIAN	709	0.2885	762		762		762
1101 RISK MANAGEMENT/INSURANCE	398	0.1619	428		428		428
1109 PURCHASING	492	0.2002	529		529	10	539
1011 BRD OF SUPV	348	0.1416	374		374	7	381
1051 ELECTIONS	81	0.0330	87		87	2	89
2014 GRAND JURY	103	0.0419	111		111	2	113
2016 DIST ATTN	25,005	10.1741	26,882		26,882	506	27,388
2017 CHILD SUPP SVCS	755	0.3072	812		812	15	827
2021 SHERIFF	21,315	8.6727	22,915		22,915	431	23,346
2035 PROBATION	8,704	3.5415	9,357		9,357	176	9,533
2036 VICTIM WITN	161	0.0655	173		173	3	176
2060 AG COMM	10,064	4.0949	10,819		10,819	203	11,022
2061 WTR MGT	800	0.3255	860		860	16	876
2070 CLERK/RECOR	1,792	0.7291	1,926		1,926	36	1,962
2076 PLANN/BLDG	6,820	2.7749	7,332		7,332	138	7,470
3010 PUBLIC WORKS/ROADS	3,104	1.2630	3,337		3,337	63	3,400
4010 BEHAVIORIAL HEALTH ADMIN SERV	41,404	16.8466	44,511		44,511	837	45,348
4015 AIR/WTR POLL CON	409	0.1664	440		440	8	448
4019 ENVIRONMENTAL HEALTH	956	0.3890	1,028		1,028	19	1,047
5010 WELFARE ADMIN #108	76,404	31.0874	82,138		82,138	1,545	83,683
5011 WELFARE #108	41	0.0167	44		44	1	45
6021 LIBRARY	14,164	5.7631	15,227		15,227	286	15,513
6031 AG EXTENS	371	0.1510	399		399	8	407

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
1075 MIGRANT HOUSING	1,042	0.4240	1,120		1,120	21	1,141
04002 TRANSIT AGENCY	1,661	0.6758	1,786		1,786	34	1,820
SubTotal	245,771	100.0000	264,215		264,215	4,367	268,582
Total	245,771	100.0000	264,215		264,215	4,367	268,582

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	9,320	7,067	5	0	2,248
1021 AUDITOR	23,507	15,548	5	0	7,954
1022 TREASURER	8,337	6,308	3	0	2,026
1031 CNTY CNSL	16,050	4,240	6	0	11,804
1040 PERSONNEL	10,901	7,067	5	0	3,829
1073 MAINTENANCE	10,050	7,067	26	0	2,957
1074 CUSTODIAN	6,430	5,654	14	0	762
1101 RISK	1,845	1,413	4	0	428
1108 IT	7,073	7,067	6	0	0
1109 PURCHASING	3,429	2,885	5	0	539
002128 ALMOND PARADISE	1	0	1	0	0
002133 WHISPER	1	0	1	0	0
002550 MFH CARE FUNDS	1	0	1	0	0
002660 SRV AREA#1 CEN	4	0	4	0	0
03000 ARBCKLE-C/C FIRE	14	0	14	0	0
03010 BEAR VL-INDIAN VL	5	0	5	0	0
03030 MAX FIRE PROT	8	0	8	0	0
03040 PRINCETN FIRE	4	0	4	0	0
03060 SAC RIV FIRE DIST	15	0	15	0	0
03080 ARBCKLE CEM	4	0	4	0	0
03090 COLLEGE CTY CEM	2	0	2	0	0
03100 COL CEM DIST	9	0	9	0	0
03120 GRND ISLAND CEM	1	0	1	0	0
03130 MAXWELL CEM	8	0	8	0	0
03140 PRINCETON CEM	1	0	1	0	0
03150 STONYFRD-IND VL	2	0	2	0	0
03160 WILLIAMS CEM	6	0	6	0	0
03175 ARBUCKLE PARK &	1	0	1	0	0
03177 ARB P/REC-PRK/FAC	7	0	7	0	0
03178 ARB P&R	2	0	2	0	0
03180 MAXWELL REC &	3	0	3	0	0
03190 COLUSA BSN DRN	5	0	5	0	0
03200 COLUSA RESC CONV	5	0	5	0	0
03260 CO MOSQ ABATMNT	11	0	11	0	0
03320 REC DIST 2047	1	0	1	0	0
03410 COLUSA CO	4	0	4	0	0
03420 PRINCTN	3	0	3	0	0
03511 CRTINA CSD RED	4	0	4	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
03512 CRTINA CSD RVR	4	0	4	0	0
03513 CRTINA CSD WILDWD	2	0	2	0	0
1011 BRD OF SUPV	7,597	7,211	5	0	381
1023 ASSESSOR	14,426	14,422	4	0	0
1051 ELECTIONS	5,000	4,904	7	0	89
1103 EE_BENEFITS	1	0	1	0	0
1104 INSURANCE 1101	1	0	1	0	0
1106 SURVERYOR	1	0	1	0	0
20131 SUPERIOR COURT -	3	0	3	0	0
2014 GRAND JURY	113	0	0	0	113
2016 DIST ATTN	43,265	15,865	12	0	27,388
2017 CHILD SUPP SVCS	2,273	1,442	4	0	827
2019 PUBL DEFEND	2	0	2	0	0
2020 COMMUNICTNS	4,330	4,327	3	0	0
2021 SHERIFF	46,891	23,524	21	0	23,346
20211 SO BAILIFF	3,607	3,606	1	0	0
2024 SHF-BOATING 2021	2	0	2	0	0
2022 DRUG PREVENTTION	2	0	2	0	0
2031 JAIL	8,647	8,634	13	0	0
2035 PROBATION	32,047	22,500	14	0	9,533
002528 LOCAL COMM	6,067	6,057	10	0	0
02531 COMM CORRRTN	2,052	2,048	4	0	0
2036 VICTIM WITN	1,766	1,587	3	0	176
20363 YOUTH OFFEND GNT	1,875	1,874	1	0	0
2059 AG ADM SERV	6,841	6,836	5	0	0
2060 AG COMM	21,124	10,096	6	0	11,022
2061 WTR MGT	2,320	1,442	2	0	876
2065 SITES_PROJ	2	0	2	0	0
2070 CLERK/RECOR	6,871	4,904	5	0	1,962
2071 CORONER	1,446	1,442	4	0	0
2076 PLANN/BLDG	16,128	8,654	4	0	7,470
2077 ANIMAL CTRL	2,890	2,885	5	0	0
2081 OES	1,809	1,807	2	0	0
20811 HOME SECUR 2081	1	0	1	0	0
2083 PUBLIC ADMN	103	102	1	0	0
002327 JAIL INMATE	3	0	3	0	0
02340 SHERIFF-SLESF 2021	1	0	1	0	0
002657 CC SERV AREA #2	4	0	4	0	0
3010 PUBLIC	25,087	21,635	52	0	3,400



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

Receiving Department	Total	GENERAL IT ADMIN	IT ACCOUNTING	IT PAYROLL SYSTEM	IT SPECIAL PROJECTS
032001 CCRCD PYRL	7	0	7	0	0
032025 CCRCD MISC PROJ	1	0	1	0	0
4010 BEHAVIORIAL HEALTH	54,006	8,654	4	0	45,348
4011 SUBSTANCE ABUSE	21	0	21	0	0
4012 HEALTH	18,766	18,750	16	0	0
4013 MENTAL HEALTH	62,044	62,018	26	0	0
002936 MENTAL HLTH SERV	4	0	4	0	0
002947 MHSA-HOUSING	5	0	5	0	0
4015 AIR/WTR POLL CON	4,779	4,327	4	0	448
4019 ENVIRONMENTAL	8,265	7,211	7	0	1,047
4023 AMBULANCE	2	0	2	0	0
002853 CHILDRENS TRUST	1	0	1	0	0
5010 WELFARE ADMIN #108	101,002	17,307	12	0	83,683
5011 WELFARE #108	76,527	76,441	41	0	45
5033 SR NUTRITON	2,887	2,885	2	0	0
5051 VET SERV	1,442	1,442	0	0	0
6021 LIBRARY	25,339	9,807	19	0	15,513
6031 AG EXTENS	4,737	4,327	3	0	407
7032 COL VET	1	0	1	0	0
7033 MAX VET	1	0	1	0	0
7035 WMS VET	1	0	1	0	0
1075 MIGRANT HOUSING	4,409	3,260	8	0	1,141
04006 EAST PARK	2,887	2,885	2	0	0
04000 SOLID WASTE	2	0	2	0	0
04001 AIRPORT ENTRPSE	5	0	5	0	0
04022 LOCAL	2	0	2	0	0
04002 TRANSIT AGENCY	3,279	1,442	17	0	1,820
07526 IHSS PUBLIC	1	0	1	0	0
OUTSIDE AGENCIES	123	0	123	0	0
Direct Billed	0	0	0	0	0
Total	732,224	462,876	766	0	268,582



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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
ALMOND PARADISE ST LITNG	1	NA	NA	1
WHISPER CRK-CROSS CRK LIT	1	NA	NA	1
MFH CARE FUNDS	1	NA	NA	1
SRV AREA#1 CEN RCH	4	NA	NA	4
ARBCKLE-C/C FIRE	14	NA	NA	14
BEAR VL-INDIAN VL FIRE	5	NA	NA	5
MAX FIRE PROT	8	NA	NA	8
PRINCETN FIRE PROT	4	NA	NA	4
SAC RIV FIRE DIST	15	NA	NA	15
ARBCKLE CEM	4	NA	NA	4
COLLEGE CTY CEM	2	NA	NA	2
COL CEM DIST	9	NA	NA	9
GRND ISLAND CEM	1	NA	NA	1
MAXWELL CEM	8	NA	NA	8
PRINCETON CEM	1	NA	NA	1
STONYFRD-IND VL CEM	2	NA	NA	2
WILLIAMS CEM	6	NA	NA	6
ARBUCKLE PARK & REC DIST	1	NA	NA	1
ARB PARK/REC DIST-PRK/FAC	7	NA	NA	7
ARB PARK & REC DIST-POOLS	2	NA	NA	2
MAXWELL REC & PARK DIST	3	NA	NA	3
COLUSA BSN DRN	5	NA	NA	5
COLUSA RESC CONV	5	NA	NA	5
CO MOSQ ABATMNT	11	NA	NA	11
REC DIST 2047	1	NA	NA	1
COLUSA CO WTRWKS #1	4	NA	NA	4
PRINCTN WATRWRKS	3	NA	NA	3
CRTINA CSD RED RNCH ZN2	4	NA	NA	4
CRTINA CSD RVR GLN ZN3	4	NA	NA	4
CRTINA CSD WILDWD ES ZN4	2	NA	NA	2
BOARD OF SUPV	7,597	NA	NA	7,597
ASSESSOR	14,426	NA	NA	14,426

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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
ELECTIONS	5,000	NA	NA	5,000
EMPLOYEE BENEFITS	1	NA	NA	1
INSURANCE	1	NA	NA	1
SURVEYOR	1	NA	NA	1
JUDICIAL DIST	3	NA	NA	3
GRAND JURY	113	NA	NA	113
DISTRICT ATTN	43,265	NA	NA	43,265
CHILD SUPPORT SERVICES	2,273	NA	NA	2,273
PUBLIC DEFENDER	2	NA	NA	2
COMMUNICATIONS	4,330	NA	NA	4,330
SHERIFF	46,891	NA	NA	46,891
SHERIFF BAILIFF	3,607	NA	NA	3,607
SHERIFF-BOATING	2	NA	NA	2
DRUG PREVENTION	2	NA	NA	2
JAIL	8,647	NA	NA	8,647
PROBATION	32,047	NA	NA	32,047
LOCAL COMM CORRCTN 002528	6,067	NA	NA	6,067
COMM CORRTRN PRFRM INCENT 002531	2,052	NA	NA	2,052
VICTIM WITN PROG	1,766	NA	NA	1,766
YOUTHFUL OFFENDER GRANT	1,875	NA	NA	1,875
AG ADMIN SERV	6,841	NA	NA	6,841
AG COMMISSIONER	21,124	NA	NA	21,124
WATER MANAGEMENT	2,320	NA	NA	2,320
SITES RESERVOIR PROJECT	2	NA	NA	2
CLERK/RECORDER	6,871	NA	NA	6,871
CORONER	1,446	NA	NA	1,446
PLANNING/BLDG	16,128	NA	NA	16,128
ANIML CNTRL SERV	2,890	NA	NA	2,890
OES	1,809	NA	NA	1,809
HOMELAND SECURITY	1	NA	NA	1
PUBLIC ADMIN	103	NA	NA	103
JAIL INMATE WELFARE	3	NA	NA	3

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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
SHERIFF-SLESF	1	NA	NA	1
CC SERV AREA #2	4	NA	NA	4
PUBLIC WORKS/ROADS	25,087	NA	NA	25,087
CCRCd-PAYROLL CLEARING	7	NA	NA	7
CCRCd MISC PROJECTS	1	NA	NA	1
BEHAVIORIAL HEALTH ADMIN SERV	54,006	NA	NA	54,006
SUBSTANCE ABUSE SERVICES	21	NA	NA	21
HEALTH	18,766	NA	NA	18,766
MENTAL HEALTH	62,044	NA	NA	62,044
MENTAL HLTH SERV FUND	4	NA	NA	4
MHSA-HOUSING	5	NA	NA	5
AIR/WTR POLL CON	4,779	NA	NA	4,779
ENVIRONMENTAL HEALTH	8,265	NA	NA	8,265
AMBULANCE SERV	2	NA	NA	2
CHILDRENS TRUST	1	NA	NA	1
WELFARE ADMIN #108	101,002	NA	NA	101,002
WELFARE #108	76,527	NA	NA	76,527
SR NUTRITION PROGRAM	2,887	NA	NA	2,887
VETERAN SERVICES	1,442	NA	NA	1,442
LIBRARY	25,339	NA	NA	25,339
AG EXTENSIONS	4,737	NA	NA	4,737
COLUSA VET HALL	1	NA	NA	1
MAXWELL VET HALL	1	NA	NA	1
WMS VET HALL	1	NA	NA	1
1075 MIGRANT HOUSING DEPT	4,409	NA	NA	4,409
EAST PARK RESERVOIR	2,887	NA	NA	2,887
SOLID WASTE	2	NA	NA	2
AIRPORT ENTRPSE	5	NA	NA	5
LOCAL TRANSPORTATION PLANNING	2	NA	NA	2
TRANSIT AGENCY	3,279	NA	NA	3,279
IHSS PUBLIC AUTHORITY	1	NA	NA	1
OUTSIDE AGENCIES	123	NA	NA	123

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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
Department Total:	635,282	0	0	635,282
Grand Total:	635,282	0	0	635,282

COLUSA COUNTY
Schedule 12.1 Narrative Description of 2020-2021 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 2020-2021 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 2020-2021 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 2020-2021 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 2020-2021 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 2020-2021 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 2020-2021 Fiscal Year:

<u>Amount</u>	<u>Revenue/Expense Acct</u>	<u>Description</u>	<u>Function</u>
\$38	#1109-468780	Reimbursement from Outside Agencies	Department Purchases
\$684	#1109-479910	Transfers In	General Administration
\$194	#1109-479470	Office Depot Rebate	General Administration
<u>\$916</u>	Total Revenue Cost Adjustment		
\$14,563	#593901-14 Dept. Purchase	Offset Administration Costs	Administration
<u>\$527,128</u>	#593901-14 Dept. Purchase	Department Reimbursements	Department Purchases
<u>\$541,691</u>	Total Reimbursed Projects #1109-59390		
<u>\$542,607</u>	Cost Adjustments		

DIRECT BILLED

There were no costs direct billed during the 2020-2021 Fiscal Year.

ACTUAL EXPENDITURES IN COST PLAN

(\$10,806)	Total Budget 2020-2021 Actual Expenditures
<u>\$634,310</u>	Add back Transfers and Reimbursements
<u>\$623,504</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:	623,504			623,504
FIXED ASSETS	(88)			
Total Deductions:	(88)			(88)
BUILDING DEPREC	646		646	
EQUIPMENT DEPREC	1,418		1,418	
1012 CAO	2,351	226	2,577	
1021 AUDITOR	5,176	341	5,517	
1022 TREASURER	1,600	102	1,702	
1031 CNTY CNSL	11,023	3,856	14,879	
1040 PERSONNEL	2,625	172	2,797	
1073 MAINTENANCE	1,136	72	1,208	
1074 CUSTODIAN	8,847	403	9,250	
1101 RISK MANAGEMENT/INSURANCE	15	5	20	
1108 IT	3,361	68	3,429	
1109 PURCHASING		1,664	1,664	
Total Allocated Additions:	38,198	6,909	45,107	45,107
#468780 C/S REIMB	(38)			
#479321 PY INSURANCE DIVIDEND	0			
#479470 OFFICE DEPOT REBATE	(194)			
#479472 MISC REBATE	0			
#479910 TRANSFERS IN	(684)			
#593901-14 DEPT PURCHASE	(541,691)			
Total Departmental Cost Adjustments:	(542,607)			(542,607)
Total To Be Allocated:	119,007	6,909		125,916

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

	Total	General & Admin	SERVICE & SUPPLIES	COPIER	POSTAGE
Wages & Benefits					
SALARIES & BENEFITS	79,077	63,786	4,509	0	227
Other Expense & Cost					
53060 COMMUNICATIONS	491	491	0	0	0
53061 COMMUNICATIONS-CELL	175	175	0	0	0
53090 HOUSEHOLD	0	0	0	0	0
53100 INSURANCE	571	571	0	0	0
53120 MAINT-EQUIPMENT	3,345	0	0	3,345	0
53121 MAINT-SOFTWARE	391	391	0	0	0
53150 MEMBERSHIPS	52	52	0	0	0
53161 BANK FEES	0	0	0	0	0
53163 FINANCE/LATE CHARGES	288	0	0	0	0
53170 OFFICE EXPENSE	1,347	1,347	0	0	0
531701 SERVICES & SUPPLIES	485,573	0	0	0	0
53171 POSTAGE	130	130	0	0	0
531711 POSTAGE-OTHER DEPTS	41,243	0	0	0	0
53180 PROF/SPEC SERVICES	5	5	0	0	0
53190 PUBL/LEGAL NOTICES	0	0	0	0	0
53200 RENTS & LEASES	10,284	0	0	5,362	4,922
53230 SPECIAL DEPT EXP	24	24	0	0	0
53231 SOFTWARE	268	268	0	0	0
53250 TRANS/TRAVEL	90	90	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	62	0	0	0	0
*FIXED ASSETS	88	88	0	0	0
Departmental Totals					
Total Expenditures	623,504	67,418	4,509	8,707	5,149
Deductions					
Total Deductions	(88)	(88)	0	0	0
Cost Adjustments					
#468780 C/S REIMB	(38)	0	0	0	0
#479321 PY INSURANCE DIVIDEND	0	0	0	0	0
#479470 OFFICE DEPOT REBATE	(194)	(194)	0	0	0
#479472 MISC REBATE	0	0	0	0	0
#479910 TRANSFERS IN	(684)	(684)	0	0	0
#593901-14 DEPT PURCHASE	(541,691)	(14,563)	0	0	0

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

	Total	General & Admin	SERVICE & SUPPLIES	COPIER	POSTAGE
Functional Cost	80,809	51,889	4,509	8,707	5,149
Allocation Step 1					
Inbound- All Others	38,198	38,198	0	0	0
Reallocate Admin Costs		(90,087)	14,045	27,125	16,035
1st Allocation	119,007	0	18,554	35,832	21,184
Allocation Step 2					
Inbound- All Others	6,909	6,909	0	0	0
Reallocate Admin Costs		(6,909)	1,077	2,080	1,230
2nd Allocation	6,909	0	1,077	2,080	1,230
Total For 1011090 1109 PURCHASING					
Total Allocated	125,916	0	19,631	37,912	22,414

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	10,555	0	0
Other Expense & Cost				
53060 COMMUNICATIONS	0	0	0	0
53061 COMMUNICATIONS-CELL	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	288	0	0	0
53170 OFFICE EXPENSE	0	0	0	0
531701 SERVICES & SUPPLIES	485,573	0	0	0
53171 POSTAGE	0	0	0	0
531711 POSTAGE-OTHER DEPTS	41,243	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	62	0	0	0
*FIXED ASSETS	0	0	0	0
Departmental Totals				
Total Expenditures	527,166	10,555	0	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
#468780 C/S REIMB	(38)	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
#479910 TRANSFERS IN	0	0	0	0
#593901-14 DEPT PURCHASE	(527,128)	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	10,555	0	0
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	0	32,882	0	0
1st Allocation	0	43,437	0	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	0	2,522	0	0
2nd Allocation	0	2,522	0	0
Total For 1011090 1109 PURCHASING				
Total Allocated	0	45,959	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	46	2.6948	500		500		500
1021 AUDITOR	40	2.3433	435		435		435
1022 TREASURER	28	1.6403	304		304		304
1031 CNTY CNSL	23	1.3474	250		250		250
1040 PERSONNEL	32	1.8746	348		348		348
1073 MAINTENANCE	69	4.0422	750		750		750
1074 CUSTODIAN	50	2.9291	543		543		543
1101 RISK MANAGEMENT/INSURANCE	12	0.7030	130		130		130
1108 IT	75	4.3937	815		815		815
1109 PURCHASING	97	5.6825	1,054		1,054		1,054
03100 COL CEM DIST	43	2.5190	467		467	37	504
03160 WILLIAMS CEM	9	0.5272	98		98	8	106
1011 BRD OF SUPV	18	1.0545	196		196	16	212
1023 ASSESSOR	31	1.8161	337		337	27	364
1051 ELECTIONS	38	2.2261	413		413	33	446
2014 GRAND JURY	3	0.1757	33		33	3	36
2016 DIST ATTN	26	1.5231	283		283	23	306
2017 CHILD SUPP SVCS	15	0.8787	163		163	13	176
2020 COMMUNICTNS	4	0.2343	43		43	3	46
2021 SHERIFF	45	2.6362	489		489	39	528
2024 SHF-BOATING 2021	2	0.1172	22		22	2	24
2022 DRUG PREVENTTION	2	0.1172	22		22	2	24
2031 JAIL	20	1.1716	217		217	17	234
2035 PROBATION	27	1.5817	293		293	24	317
002528 LOCAL COMM CORRCTN	26	1.5231	283		283	23	306
2036 VICTIM WITN	11	0.6444	120		120	10	130
20363 YOUTH OFFEND GNT	1	0.0586	11		11	1	12
2059 AG ADM SERV	3	0.1757	33		33	3	36
2060 AG COMM	25	1.4646	272		272	22	294

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
2061 WTR MGT	8	0.4687	87		87	7	94
2070 CLERK/RECOR	31	1.8161	337		337	27	364
2071 CORONER	9	0.5272	98		98	8	106
2076 PLANN/BLDG	38	2.2261	413		413	33	446
2077 ANIMAL CTRL	5	0.2929	54		54	4	58
2081 OES	17	0.9959	185		185	15	200
20811 HOME SECUR 2081	1	0.0586	11		11	1	12
002327 JAIL INMATE WELFARE 2031	14	0.8202	152		152	12	164
02340 SHERIFF-SLESF 2021	42	2.4605	457		457	37	494
002341 JAIL-SLESF 2031	2	0.1172	22		22	2	24
3010 PUBLIC WORKS/ROADS	15	0.8787	163		163	13	176
4010 BEHAVORIAL HEALTH ADMIN SERV	4	0.2343	43		43	3	46
4011 SUBSTANCE ABUSE SERVICES	19	1.1131	207		207	17	224
4012 HEALTH	70	4.1008	761		761	61	822
4013 MENTAL HEALTH	81	4.7452	880		880	71	951
002936 MENTAL HLTH SERV FUND	18	1.0545	196		196	16	212
002943 MHSA CAP FAC 002936	67	3.9250	728		728	58	786
002947 MHSA-HOUSING	12	0.7030	130		130	10	140
4015 AIR/WTR POLL CON	18	1.0545	196		196	16	212
4019 ENVIRONMENTAL HEALTH	33	1.9332	359		359	29	388
5010 WELFARE ADMIN #108	51	2.9877	554		554	44	598
5011 WELFARE #108	64	3.7493	696		696	56	752
5051 VET SERV	12	0.7030	130		130	10	140
6021 LIBRARY	19	1.1131	207		207	17	224
6022 ADULT LITERACY	4	0.2343	43		43	3	46
6031 AG EXTENS	1	0.0586	11		11	1	12
2078 FISH AND GAME	30	1.7575	326		326	26	352
1075 MIGRANT HOUSING	11	0.6444	120		120	10	130
04001 AIRPORT ENTRPSE	28	1.6403	304		304	24	328
04002 TRANSIT AGENCY	9	0.5272	98		98	8	106

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
OUTSIDE AGENCIES	153	8.9630	1,662		1,662	132	1,794
SubTotal	1,707	100.0000	18,554		18,554	1,077	19,631
Total	1,707	100.0000	18,554		18,554	1,077	19,631

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	1,089	15.8142	5,667		5,667		5,667
1021 AUDITOR	1,486	21.5821	7,733		7,733		7,733
1022 TREASURER	193	2.8048	1,005		1,005		1,005
1031 CNTY CNSL	0	0.0073	3		3		3
1040 PERSONNEL	0	0.0058	2		2		2
1073 MAINTENANCE	4	0.0581	21		21		21
1074 CUSTODIAN	23	0.3426	123		123		123
1101 RISK MANAGEMENT/INSURANCE	0	0.0022	1		1		1
1109 PURCHASING	114	1.6652	597		597		597
03100 COL CEM DIST	0	0.0073	3		3		3
1011 BRD OF SUPV	9	0.1357	49		49	5	54
1023 ASSESSOR	0	0.0131	5		5		5
1051 ELECTIONS	1,205	17.5056	6,273		6,273	631	6,904
2016 DIST ATTN	1	0.0254	9		9	1	10
2017 CHILD SUPP SVCS	0	0.0036	1		1		1
2021 SHERIFF	20	0.3041	109		109	11	120
2035 PROBATION	2	0.0298	11		11	1	12
2059 AG ADM SERV	3	0.0436	16		16	2	18
2060 AG COMM	0	0.0094	3		3		3
2070 CLERK/RECOR	3	0.0559	20		20	2	22
2076 PLANN/BLDG	28	0.4130	148		148	15	163
02340 SHERIFF-SLESF 2021	0	0.0036	1		1		1
3010 PUBLIC WORKS/ROADS	91	1.3342	478		478	48	526
4012 HEALTH	0	0.0044	2		2		2
4013 MENTAL HEALTH	6	0.1009	36		36	4	40
4015 AIR/WTR POLL CON	1	0.0203	7		7	1	8
4019 ENVIRONMENTAL HEALTH	0	0.0094	3		3		3
5011 WELFARE #108	16	0.2337	84		84	8	92
6021 LIBRARY	4	0.0602	22		22	2	24

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
6031 AG EXTENS	0	0.0036	1		1		1
2078 FISH AND GAME	36	0.5335	191		191	19	210
1075 MIGRANT HOUSING	0	0.0058	2		2		2
04001 AIRPORT ENTRPSE	2,539	36.8616	13,206		13,206	1,330	14,536
SubTotal	6,888	100.0000	35,832		35,832	2,080	37,912
Total	6,888	100.0000	35,832		35,832	2,080	37,912

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	1,423	3.0725	651		651		651
1021 AUDITOR	5,016	10.8304	2,294		2,294		2,294
1022 TREASURER	7,046	15.2114	3,222		3,222		3,222
1031 CNTY CNSL	576	1.2442	264		264		264
1040 PERSONNEL	558	1.2066	256		256		256
1101 RISK MANAGEMENT/INSURANCE	3	0.0080	2		2		2
1108 IT	23	0.0498	11		11		11
1109 PURCHASING	28	0.0625	13		13		13
03100 COL CEM DIST	91	0.1984	42		42	4	46
1011 BRD OF SUPV	0	0.0011					
1023 ASSESSOR	4,903	10.5854	2,242		2,242	191	2,433
1051 ELECTIONS	3,102	6.6978	1,419		1,419	121	1,540
2014 GRAND JURY	116	0.2523	53		53	5	58
2016 DIST ATTN	630	1.3620	289		289	25	314
2017 CHILD SUPP SVCS	1,243	2.6844	569		569	48	617
2035 PROBATION	898	1.9395	411		411	35	446
2036 VICTIM WITN	57	0.1241	26		26	2	28
2060 AG COMM	1,134	2.4485	519		519	44	563
2070 CLERK/RECOR	2,346	5.0661	1,073		1,073	91	1,164
2076 PLANN/BLDG	864	1.8656	395		395	34	429
3010 PUBLIC WORKS/ROADS	4	0.0101	2		2		2
4010 BEHAVIORIAL HEALTH ADMIN SERV	243	0.5264	112		112	9	121
4012 HEALTH	1,074	2.3187	491		491	42	533
4013 MENTAL HEALTH	3,024	6.5297	1,383		1,383	118	1,501
4015 AIR/WTR POLL CON	554	1.1976	254		254	22	276
4019 ENVIRONMENTAL HEALTH	282	0.6101	129		129	11	140
5010 WELFARE ADMIN #108	60	0.1296	27		27	2	29
5011 WELFARE #108	10,310	22.2581	4,716		4,716	399	5,115
5051 VET SERV	62	0.1339	28		28	2	30

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
6021 LIBRARY	245	0.5294	112		112	10	122
6022 ADULT LITERACY	23	0.0513	11		11	1	12
2078 FISH AND GAME	292	0.6321	134		134	11	145
1075 MIGRANT HOUSING	5	0.0115	2		2		2
04001 AIRPORT ENTRPSE	45	0.0975	21		21	2	23
OUTSIDE AGENCIES	24	0.0534	11		11	1	12
SubTotal	46,321	100.0000	21,184		21,184	1,230	22,414
Total	46,321	100.0000	21,184		21,184	1,230	22,414

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
1021 AUDITOR	50.00	1.0540	458		458		458
1022 TREASURER	25.00	0.5270	229		229		229
1031 CNTY CNSL	8.00	0.1686	73		73		73
1040 PERSONNEL	66.00	1.3912	604		604		604
1073 MAINTENANCE	66.00	1.3912	604		604		604
1101 RISK MANAGEMENT/INSURANCE	50.00	1.0540	458		458		458
1108 IT	216.00	4.5531	1,978		1,978		1,978
03010 BEAR VL-INDIAN VL FIRE	379.00	7.9890	3,470		3,470	224	3,694
03100 COL CEM DIST	298.00	6.2816	2,729		2,729	176	2,905
1023 ASSESSOR	17.00	0.3583	156		156	10	166
2021 SHERIFF	33.00	0.6956	302		302	20	322
2031 JAIL	17.00	0.3583	156		156	10	166
2035 PROBATION	66.00	1.3912	604		604	39	643
002528 LOCAL COMM CORRCTN	8.00	0.1686	73		73	5	78
2060 AG COMM	58.00	1.2226	531		531	34	565
2061 WTR MGT	8.00	0.1686	73		73	5	78
2071 CORONER	108.00	2.2766	989		989	64	1,053
2076 PLANN/BLDG	312.00	6.5767	2,857		2,857	185	3,042
2077 ANIMAL CTRL	108.00	2.2766	989		989	64	1,053
2081 OES	11.00	0.2319	101		101	7	108
02340 SHERIFF-SLESF 2021	17.00	0.3583	156		156	10	166
002657 CC SERV AREA #2	65.00	1.3702	595		595	38	633
4012 HEALTH	554.00	11.6779	5,073		5,073	328	5,401
4013 MENTAL HEALTH	1,198.00	25.2533	10,969		10,969	706	11,675
002940 MHSA PREV & EARLY INTERV	32.00	0.6745	293		293	19	312
002947 MHSA-HOUSING	86.00	1.8128	787		787	51	838
4015 AIR/WTR POLL CON	8.00	0.1686	73		73	5	78
4019 ENVIRONMENTAL HEALTH	192.00	4.0472	1,758		1,758	114	1,872
5010 WELFARE ADMIN #108	206.00	4.3423	1,886		1,886	122	2,008

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
5011 WELFARE #108	373.00	7.8626	3,415		3,415	221	3,636
6021 LIBRARY	84.00	1.7707	769		769	50	819
04001 AIRPORT ENTRPSE	17.00	0.3583	156		156	10	166
04002 TRANSIT AGENCY	8.00	0.1686	73		73	5	78
SubTotal	4,744.00	100.0000	43,437		43,437	2,522	45,959
Total	4,744.00	100.0000	43,437		43,437	2,522	45,959

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	6,818	500	5,667	651	0	0
1021 AUDITOR	10,920	435	7,733	2,294	0	458
1022 TREASURER	4,760	304	1,005	3,222	0	229
1031 CNTY CNSL	590	250	3	264	0	73
1040 PERSONNEL	1,210	348	2	256	0	604
1073 MAINTENANCE	1,375	750	21	0	0	604
1074 CUSTODIAN	666	543	123	0	0	0
1101 RISK	591	130	1	2	0	458
1108 IT	2,804	815	0	11	0	1,978
1109 PURCHASING	1,664	1,054	597	13	0	0
03010 BEAR VL-INDIAN VL	3,694	0	0	0	0	3,694
03100 COL CEM DIST	3,458	504	3	46	0	2,905
03160 WILLIAMS CEM	106	106	0	0	0	0
1011 BRD OF SUPV	266	212	54	0	0	0
1023 ASSESSOR	2,968	364	5	2,433	0	166
1051 ELECTIONS	8,890	446	6,904	1,540	0	0
2014 GRAND JURY	94	36	0	58	0	0
2016 DIST ATTN	630	306	10	314	0	0
2017 CHILD SUPP SVCS	794	176	1	617	0	0
2020 COMMUNICTNS	46	46	0	0	0	0
2021 SHERIFF	970	528	120	0	0	322
2024 SHF-BOATING 2021	24	24	0	0	0	0
2022 DRUG PREVENTTION	24	24	0	0	0	0
2031 JAIL	400	234	0	0	0	166
2035 PROBATION	1,418	317	12	446	0	643
002528 LOCAL COMM	384	306	0	0	0	78
2036 VICTIM WITN	158	130	0	28	0	0
20363 YOUTH OFFEND GNT	12	12	0	0	0	0
2059 AG ADM SERV	54	36	18	0	0	0
2060 AG COMM	1,425	294	3	563	0	565
2061 WTR MGT	172	94	0	0	0	78
2070 CLERK/RECOR	1,550	364	22	1,164	0	0
2071 CORONER	1,159	106	0	0	0	1,053
2076 PLANN/BLDG	4,080	446	163	429	0	3,042
2077 ANIMAL CTRL	1,111	58	0	0	0	1,053
2081 OES	308	200	0	0	0	108
20811 HOME SECUR 2081	12	12	0	0	0	0
002327 JAIL INMATE	164	164	0	0	0	0



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

Receiving Department	Total	SERVICE & SUPPLIES	COPIER	POSTAGE	DEPTS PURCHASES	SPECIAL PURCHASES
02340 SHERIFF-SLESF 2021	661	494	1	0	0	166
002341 JAIL-SLESF 2031	24	24	0	0	0	0
002657 CC SERV AREA #2	633	0	0	0	0	633
3010 PUBLIC	704	176	526	2	0	0
4010 BEHAVORIAL HEALTH	167	46	0	121	0	0
4011 SUBSTANCE ABUSE	224	224	0	0	0	0
4012 HEALTH	6,758	822	2	533	0	5,401
4013 MENTAL HEALTH	14,167	951	40	1,501	0	11,675
002936 MENTAL HLTH SERV	212	212	0	0	0	0
002940 MHSA PREV &	312	0	0	0	0	312
002943 MHSA CAP FAC	786	786	0	0	0	0
002947 MHSA-HOUSING	978	140	0	0	0	838
4015 AIR/WTR POLL CON	574	212	8	276	0	78
4019 ENVIRONMENTAL	2,403	388	3	140	0	1,872
5010 WELFARE ADMIN #108	2,635	598	0	29	0	2,008
5011 WELFARE #108	9,595	752	92	5,115	0	3,636
5051 VET SERV	170	140	0	30	0	0
6021 LIBRARY	1,189	224	24	122	0	819
6022 ADULT LITERACY	58	46	0	12	0	0
6031 AG EXTENS	13	12	1	0	0	0
2078 FISH AND GAME	707	352	210	145	0	0
1075 MIGRANT HOUSING	134	130	2	2	0	0
04001 AIRPORT ENTRPSE	15,053	328	14,536	23	0	166
04002 TRANSIT AGENCY	184	106	0	0	0	78
OUTSIDE AGENCIES	1,806	1,794	0	12	0	0
Direct Billed	0	0	0	0	0	0
Total	125,916	19,631	37,912	22,414	0	45,959



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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
BEAR VL-INDIAN VL FIRE	3,694	NA	NA	3,694
COL CEM DIST	3,458	NA	NA	3,458
WILLIAMS CEM	106	NA	NA	106
BOARD OF SUPV	266	NA	NA	266
ASSESSOR	2,968	NA	NA	2,968
ELECTIONS	8,890	NA	NA	8,890
GRAND JURY	94	NA	NA	94
DISTRICT ATTN	630	NA	NA	630
CHILD SUPPORT SERVICES	794	NA	NA	794
COMMUNICATIONS	46	NA	NA	46
SHERIFF	970	NA	NA	970
SHERIFF-BOATING	24	NA	NA	24
DRUG PREVENTION	24	NA	NA	24
JAIL	400	NA	NA	400
PROBATION	1,418	NA	NA	1,418
LOCAL COMM CORRCTN 002528	384	NA	NA	384
VICTIM WITN PROG	158	NA	NA	158
YOUTHFUL OFFENDER GRANT	12	NA	NA	12
AG ADMIN SERV	54	NA	NA	54
AG COMMISSIONER	1,425	NA	NA	1,425
WATER MANAGEMENT	172	NA	NA	172
CLERK/RECORDER	1,550	NA	NA	1,550
CORONER	1,159	NA	NA	1,159
PLANNING/BLDG	4,080	NA	NA	4,080
ANIML CNTRL SERV	1,111	NA	NA	1,111
OES	308	NA	NA	308
HOMELAND SECURITY	12	NA	NA	12
JAIL INMATE WELFARE	164	NA	NA	164
SHERIFF-SLESF	661	NA	NA	661
JAIL - SLESF	24	NA	NA	24
CC SERV AREA #2	633	NA	NA	633
PUBLIC WORKS/ROADS	704	NA	NA	704

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

Receiving Department	Actual Costs For Fiscal 2023	Fixed Costs	Roll Forward	Proposed Costs Future Period
BEHAVORIAL HEALTH ADMIN SERV	167	NA	NA	167
SUBSTANCE ABUSE SERVICES	224	NA	NA	224
HEALTH	6,758	NA	NA	6,758
MENTAL HEALTH	14,167	NA	NA	14,167
MENTAL HLTH SERV FUND	212	NA	NA	212
MHSA PREV & EARLY INTERV	312	NA	NA	312
MHSA CAPITAL FACILITIES	786	NA	NA	786
MHSA-HOUSING	978	NA	NA	978
AIR/WTR POLL CON	574	NA	NA	574
ENVIRONMENTAL HEALTH	2,403	NA	NA	2,403
WELFARE ADMIN #108	2,635	NA	NA	2,635
WELFARE #108	9,595	NA	NA	9,595
VETERAN SERVICES	170	NA	NA	170
LIBRARY	1,189	NA	NA	1,189
ADULT LITERACY	58	NA	NA	58
AG EXTENSIONS	13	NA	NA	13
FISH AND GAME	707	NA	NA	707
1075 MIGRANT HOUSING DEPT	134	NA	NA	134
AIRPORT ENTRPSE	15,053	NA	NA	15,053
TRANSIT AGENCY	184	NA	NA	184
OUTSIDE AGENCIES	1,806	NA	NA	1,806
Department Total:	94,518	0	0	94,518
Grand Total:	94,518	0	0	94,518