

COUNTY OF COLUSA

2023-2024 INDIRECT COST ALLOCATION
PLAN PER 2 CFR PART 200 (OMB A87)

BASED ON 2021-2022 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	PSPS RESILIENCY GRANT	002548 CARL MOYER GRANT 2060
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	0	4	4	4	0	7	0
1021 AUDITOR	0	492	247	473	19	59	171
1022 TREASURER	0	315	315	558	24	0	194
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	15	15	15	0	0	0
1108 IT	0	3	2	3	0	0	1
1109 PURCHASING	0	0	0	0	0	0	0
Total Allocated	0	829	583	1,053	43	66	366
Roll Forward	0	211	139	204	(399)	0	(4)
Cost With Roll Forward	0	1,040	722	1,257	(356)	66	362
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	1,040	722	1,257	(356)	66	362



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	002550 MFH CARE FUNDS 1075	REHAB HOUSING RELIEF	002660 SRV AREA#1 CEN RCH	002817 EMS-OTHER 4012	CA EMERG SOL & HSING GRN	DISASTER RECOVERY	TRANSITIONAL HOUSING
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	4,565	0	0	0	0
1012 CAO	0	0	25	0	28	0	98
1021 AUDITOR	587	0	3,997	19	12	0	2,145
1022 TREASURER	534	0	2,450	24	0	0	0
1031 CNTY CNSL	0	0	34	0	0	0	0
1040 PERSONNEL	0	0	0	0	0	0	0
1073 MAINTENANCE	0	0	0	0	0	0	10,311
1074 CUSTODIAN	0	0	0	0	0	0	14
1101 RISK	0	0	81	0	0	0	16
1108 IT	4	0	20	0	0	0	14
1109 PURCHASING	91	0	331	0	0	0	140
Total Allocated	1,216	0	11,503	43	40	0	12,738
Roll Forward	(123)	0	5,710	7	0	0	0
Cost With Roll Forward	1,093	0	17,213	50	40	0	12,738
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,093	0	17,213	50	40	0	12,738



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	03000 ARBCKLE-C/C FIRE	03010 BEAR VL-INDIAN VL FIRE	03030 MAX FIRE PROT POWPL 03030	03033 MAXFIRE PG&E PROT	03040 PRINCETN FIRE PROT	03050 WMS FIRE PROT	03060 SAC RIV FIRE DIST
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	0	3,563	0	0	0	0	0
1021 AUDITOR	11,506	1,946	5,119	0	2,848	485	9,857
1022 TREASURER	0	1,795	2,087	24	2,644	0	0
1031 CNTY CNSL	0	1,234	2,381	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	55	12	15	0	17	1	54
1109 PURCHASING	0	1,006	0	0	0	0	0
Total Allocated	11,561	9,556	9,602	24	5,509	486	9,911
Roll Forward	(2,178)	(66)	461	(47)	962	99	(3,952)
Cost With Roll Forward	9,383	9,490	10,063	(23)	6,471	585	5,959
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,383	9,490	10,063	(23)	6,471	585	5,959



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	03080 ARBCKLE CEM	03090 COLLEGE CTY CEM	03100 COL CEM DIST	03103 COL CEM SLE TX-VLT 03100	03110 CYPRESS HLL CEM	03120 GRND ISLAND CEM	03130 MAXWELL CEM
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	0	0	3,335	0	0	0	0
1021 AUDITOR	2,488	1,428	6,636	19	316	1,475	2,835
1022 TREASURER	1,698	0	0	24	0	0	1,479
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	14	9	31	0	1	6	15
1109 PURCHASING	0	0	1,390	0	0	0	0
Total Allocated	4,200	1,437	11,392	43	317	1,481	4,329
Roll Forward	1,295	(928)	878	7	(145)	1	(5)
Cost With Roll Forward	5,495	509	12,270	50	172	1,482	4,324
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,495	509	12,270	50	172	1,482	4,324



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	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	03175 ARBUCKLE PARK & REC DIST	03177 ARB P/REC-PRK/FAC 03175
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	0	0	0	102	0	0	0
1021 AUDITOR	19	728	1,385	4,566	19	997	5,511
1022 TREASURER	0	0	0	2,741	0	0	0
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	4	8	23	0	4	38
1109 PURCHASING	0	0	0	720	0	0	0
Total Allocated	19	732	1,393	8,152	19	1,001	5,549
Roll Forward	(17)	(710)	(889)	3,201	(17)	(134)	(642)
Cost With Roll Forward	2	22	504	11,353	2	867	4,907
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2	22	504	11,353	2	867	4,907

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	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	03240 SAC RIV WESTSDE LEVE	03260 CO MOSQ ABATMNT
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	663	1,748	0	3,163	3,939	0	8,677
1022 TREASURER	0	0	0	0	0	0	0
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	4	8	0	21	26	0	36
1109 PURCHASING	0	0	0	0	0	0	0
Total Allocated	667	1,756	0	3,184	3,965	0	8,713
Roll Forward	73	(5,848)	0	(252)	(812)	0	(4,295)
Cost With Roll Forward	740	(4,092)	0	2,932	3,153	0	4,418
Adjustments	0	0	0	0	0	0	0
Proposed Costs	740	(4,092)	0	2,932	3,153	0	4,418



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	03290 RECL DIST 108 MNT	03300 RECL DIST 108 IRRG	03310 REC DIST 1004	03320 REC DIST 2047	03410 COLUSA CO WTRWKS #1	03420 PRINCTN WATRWRKS	03480 CRTNA CRK FLD CTRL/CON
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	0	95	705	2,804	2,581	201
1022 TREASURER	0	0	0	0	1,844	0	0
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	0	1	4	13	14	0
1109 PURCHASING	0	0	0	0	0	0	0
Total Allocated	0	0	96	709	4,661	2,595	201
Roll Forward	0	0	25	(756)	664	(1,929)	(24)
Cost With Roll Forward	0	0	121	(47)	5,325	666	177
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	121	(47)	5,325	666	177



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	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	1023 ASSESSOR	10261 REV/REC
BUILDING DEPREC	0	0	0	0	5,879	15,146	0
EQUIPMENT DEPREC	0	0	0	0	1,340	3,037	0
1012 CAO	0	0	0	0	3,081	7,603	6
1021 AUDITOR	1,459	1,553	663	0	8,368	11,923	174
1022 TREASURER	0	1,213	0	73	1,940	2,959	0
1031 CNTY CNSL	0	0	0	0	7,293	24,010	68
1040 PERSONNEL	0	0	0	0	5,686	18,647	0
1073 MAINTENANCE	0	0	0	0	9,606	22,597	0
1074 CUSTODIAN	0	0	0	0	18,082	21,871	0
1101 RISK	0	0	0	0	119	700	0
1108 IT	10	10	4	0	9,232	14,162	0
1109 PURCHASING	0	0	0	0	1,632	4,424	0
Total Allocated	1,469	2,776	667	73	72,258	147,079	248
Roll Forward	(930)	334	(844)	(70)	6,436	29,500	(1,123)
Cost With Roll Forward	539	3,110	(177)	3	78,694	176,579	(875)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	539	3,110	(177)	3	78,694	176,579	(875)



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	1051 ELECTIONS	1092 ADVERTISING	1103 EE_BENEFITS	1104 INSURANCE 1101	1106 SURVERYOR	1107 REFUNDS	2008 DA SRVP/GRT 2018
BUILDING DEPREC	1,222	0	0	0	0	0	0
EQUIPMENT DEPREC	8,958	0	0	0	0	0	0
1012 CAO	9,958	0	15	0	119	3	0
1021 AUDITOR	7,779	0	272	266	71	2	0
1022 TREASURER	3,808	0	24	49	1,068	0	0
1031 CNTY CNSL	14,139	0	0	0	0	0	0
1040 PERSONNEL	3,019	0	0	0	30	0	0
1073 MAINTENANCE	4,213	0	0	0	0	0	0
1074 CUSTODIAN	8,577	0	0	0	0	0	0
1101 RISK	61	0	0	0	0	0	0
1108 IT	5,164	0	2	2	0	0	0
1109 PURCHASING	12,516	0	0	0	0	0	0
Total Allocated	79,414	0	313	317	1,288	5	0
Roll Forward	13,606	(135)	(674)	(15)	(915)	(1,306)	0
Cost With Roll Forward	93,020	(135)	(361)	302	373	(1,301)	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	93,020	(135)	(361)	302	373	(1,301)	0



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	20131 SUPERIOR COURT - CJF	20132 SUP CRT- HIST 20131	20133 SUP CRT - BNKR 20131	2014 GRAND JURY	2016 DIST ATTNY	20161 DA WEL/INV	2017 CHILD SUPP SVCS
BUILDING DEPREC	66,608	29,347	0	2,428	19,632	0	0
EQUIPMENT DEPREC	0	0	0	0	17,158	0	0
1012 CAO	1,989	1,562	71	135	20,649	2	1,668
1021 AUDITOR	2,553	0	0	700	16,775	0	6,123
1022 TREASURER	1,844	0	0	291	6,161	0	1,310
1031 CNTY CNSL	0	0	0	20,482	8,994	0	0
1040 PERSONNEL	0	0	0	0	21,529	59	4,514
1073 MAINTENANCE	12,658	33,115	86	0	28,608	0	4,213
1074 CUSTODIAN	11,597	15,547	5,353	0	14,095	0	118
1101 RISK	358	0	0	0	447	0	73
1108 IT	13	0	0	226	20,989	0	1,613
1109 PURCHASING	0	0	0	639	2,351	0	1,099
Total Allocated	97,620	79,571	5,510	24,901	177,388	61	20,731
Roll Forward	9,423	16,038	804	12,028	(10,472)	(4,499)	(23,079)
Cost With Roll Forward	107,043	95,609	6,314	36,929	166,916	(4,438)	(2,348)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	107,043	95,609	6,314	36,929	166,916	(4,438)	(2,348)

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	2018 LAW LIBRARY 20131	2019 PUBL DEFEND	2020 COMMUNICTNS	2021 SHERIFF	20211 SO BAILIFF	2024 SHF-BOATING 2021	002344 SHF-CLAMMET GRANT 2022
BUILDING DEPREC	0	0	2,905	51,273	0	0	0
EQUIPMENT DEPREC	0	0	1,407	177,199	0	0	0
1012 CAO	0	719	2,094	19,682	998	399	46
1021 AUDITOR	0	1,574	9,222	44,221	2,676	1,570	21
1022 TREASURER	0	1,334	73	9,970	583	1,504	0
1031 CNTY CNSL	1,179	7,448	0	38,054	0	0	0
1040 PERSONNEL	0	0	16,757	58,135	2,602	0	0
1073 MAINTENANCE	0	0	0	48,660	0	0	0
1074 CUSTODIAN	0	0	0	1,101	0	0	0
1101 RISK	0	59	99	10,595	14	137	0
1108 IT	0	8	4,254	47,305	3,538	9	0
1109 PURCHASING	0	0	286	5,280	0	46	0
Total Allocated	1,179	11,142	37,097	511,475	10,411	3,665	67
Roll Forward	962	(225)	(33,483)	(34,321)	(1,607)	(439)	(4)
Cost With Roll Forward	2,141	10,917	3,614	477,154	8,804	3,226	63
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,141	10,917	3,614	477,154	8,804	3,226	63

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	2022 DRUG PREVENTTION	2031 JAIL	2033 JUV FAC	2035 PROBATION	002528 LOCAL COMM CORRCTN	02531 COMM CORRTN PRFRM INCENT	2036 VICTIM WITN
BUILDING DEPREC	0	62,656	0	26,012	0	0	0
EQUIPMENT DEPREC	2,729	18,978	0	8,118	0	0	0
1012 CAO	534	12,163	1,582	7,473	1,631	564	815
1021 AUDITOR	3,032	27,892	955	20,519	9,236	3,697	4,079
1022 TREASURER	1,625	7,520	243	6,670	5,070	2,741	2,523
1031 CNTY CNSL	0	27,445	0	4,602	0	0	135
1040 PERSONNEL	0	27,667	0	28,384	5,205	1,406	2,558
1073 MAINTENANCE	0	0	0	19,645	0	0	0
1074 CUSTODIAN	0	0	0	23,228	0	0	1,067
1101 RISK	57	2,487	0	480	60	101	0
1108 IT	9	8,521	2	26,564	7,105	1,926	3,310
1109 PURCHASING	194	5,080	0	3,596	593	91	1,592
Total Allocated	8,180	200,409	2,782	175,291	28,900	10,526	16,079
Roll Forward	960	(7,241)	(675)	3,234	(892)	44	6,122
Cost With Roll Forward	9,140	193,168	2,107	178,525	28,008	10,570	22,201
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,140	193,168	2,107	178,525	28,008	10,570	22,201



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	20363 YOUTH OFFEND GNT	20364 CO VICTIM WITN SRV-XC 2016	2050 FLD WTR CON 02021	2059 AG ADM SERV	2060 AG COMM	2061 WTR MGT	2065 SITES_PROJ
BUILDING DEPREC	549	0	0	0	3,810	341	11,710
EQUIPMENT DEPREC	0	0	0	475	12,899	3,014	0
1012 CAO	430	0	54	2,045	5,845	489	3,337
1021 AUDITOR	2,032	0	23	6,972	11,837	1,187	2,361
1022 TREASURER	946	0	0	2,862	3,638	364	1,019
1031 CNTY CNSL	0	0	1,213	0	20,607	3,114	9,562
1040 PERSONNEL	1,510	0	0	8,433	13,331	2,993	0
1073 MAINTENANCE	0	0	0	0	2,295	1,243	3,318
1074 CUSTODIAN	0	0	0	0	0	1,259	0
1101 RISK	62	0	0	213	638	40	0
1108 IT	2,056	0	0	6,720	23,457	2,313	7
1109 PURCHASING	46	0	0	627	2,404	171	0
Total Allocated	7,631	0	1,290	28,347	100,761	16,528	31,314
Roll Forward	185	(15)	729	(2,142)	5,319	(5,223)	8,585
Cost With Roll Forward	7,816	(15)	2,019	26,205	106,080	11,305	39,899
Adjustments	0	0	0	0	0	0	0
Proposed Costs	7,816	(15)	2,019	26,205	106,080	11,305	39,899



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	2070 CLERK/RECOR	2071 CORONER	2074 LAFCO	2076 PLANN/BLDG	2077 ANIMAL CTRL	2080 TRAPPER	2081 OES
BUILDING DEPREC	2,336	703	0	2,863	3,785	0	773
EQUIPMENT DEPREC	1,422	12	0	8,559	409	0	10,589
1012 CAO	3,628	1,719	0	6,990	1,749	166	1,074
1021 AUDITOR	7,930	2,643	38	9,251	5,880	186	4,263
1022 TREASURER	2,498	1,455	0	3,372	3,566	145	2,498
1031 CNTY CNSL	10,292	0	0	30,226	978	0	0
1040 PERSONNEL	12,470	1,041	0	13,277	5,804	0	1,328
1073 MAINTENANCE	23,253	0	0	32,637	0	0	0
1074 CUSTODIAN	22,022	0	0	7,983	0	0	0
1101 RISK	101	9	0	132	67	0	14
1108 IT	11,003	1,425	0	27,203	4,265	1	1,863
1109 PURCHASING	2,665	240	0	2,352	148	0	1,256
Total Allocated	99,620	9,247	38	144,845	26,651	498	23,658
Roll Forward	24,832	(514)	(1)	56,125	9,497	(311)	13,075
Cost With Roll Forward	124,452	8,733	37	200,970	36,148	187	36,733
Adjustments	0	0	0	0	0	0	0
Proposed Costs	124,452	8,733	37	200,970	36,148	187	36,733



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	20811 HOME SECUR 2081	2083 PUBLIC ADMN	002258 DA INDIAN GAMNG 2016	002327 JAIL INMATE WELFARE 2031	002329 DRUG ENFORCEMENT 2022	02331 CIVIL FEE CAP PROJ 2021	02340 SHERIFF-SLESF 2021
BUILDING DEPREC	0	92	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	15	61	0	212	7	53	754
1021 AUDITOR	211	579	0	1,879	154	156	884
1022 TREASURER	219	364	0	1,844	0	145	800
1031 CNTY CNSL	0	0	0	0	0	0	0
1040 PERSONNEL	0	31	0	0	0	0	0
1073 MAINTENANCE	0	315	0	0	0	0	0
1074 CUSTODIAN	0	864	0	0	0	0	0
1101 RISK	0	3	0	0	0	0	0
1108 IT	1	103	0	12	1	1	6
1109 PURCHASING	297	0	0	91	0	91	1,634
Total Allocated	743	2,412	0	4,038	162	446	4,078
Roll Forward	(2,388)	42	(384)	688	(173)	240	1,074
Cost With Roll Forward	(1,645)	2,454	(384)	4,726	(11)	686	5,152
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(1,645)	2,454	(384)	4,726	(11)	686	5,152



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	002341 JAIL-SLESF 2031	002657 CC SERV AREA #2	3010 PUBLIC WORKS/ROADS	3016 BRIDGE FUND	3017 COUNTYWIDE ROAD DIST	032001 CCRCD PYRLL 03200	032025 CCRCD MISC PROJ 03200
BUILDING DEPREC	0	0	14,738	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	23	932	16,415	0	0	0	0
1021 AUDITOR	57	2,799	63,638	0	0	5,056	796
1022 TREASURER	73	2,280	17,682	0	0	0	728
1031 CNTY CNSL	0	34	44,616	0	0	0	0
1040 PERSONNEL	0	192	49,887	0	0	0	0
1073 MAINTENANCE	0	0	40,807	0	0	0	0
1074 CUSTODIAN	0	0	25,409	0	0	0	0
1101 RISK	0	77	4,380	0	0	0	0
1108 IT	0	17	24,468	0	0	35	5
1109 PURCHASING	91	57	2,665	0	0	0	0
Total Allocated	244	6,388	304,705	0	0	5,091	1,529
Roll Forward	101	(369)	(14,275)	0	0	1,077	152
Cost With Roll Forward	345	6,019	290,430	0	0	6,168	1,681
Adjustments	0	0	0	0	0	0	0
Proposed Costs	345	6,019	290,430	0	0	6,168	1,681



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	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	4012 HEALTH	4013 MENTAL HEALTH
BUILDING DEPREC	0	0	0	0	0	8,075	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	0	0	0	6,936	2,054	14,240	37,075
1021 AUDITOR	0	0	0	8,452	19,858	34,474	75,862
1022 TREASURER	0	0	0	2,523	8,005	10,140	13,657
1031 CNTY CNSL	0	0	0	16,252	0	2,696	268
1040 PERSONNEL	0	0	0	32,923	0	41,374	103,770
1073 MAINTENANCE	0	0	0	26,485	11,426	20,557	37,910
1074 CUSTODIAN	0	0	0	20,186	8,708	25,324	28,847
1101 RISK	0	0	0	5,935	216	593	4,329
1108 IT	0	0	0	69,670	130	32,592	86,582
1109 PURCHASING	0	0	0	683	586	4,371	6,055
Total Allocated	0	0	0	190,045	50,983	194,436	394,355
Roll Forward	0	0	0	36,535	15,120	59,323	97,712
Cost With Roll Forward	0	0	0	226,580	66,103	253,759	492,067
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	226,580	66,103	253,759	492,067



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	002936 MENTAL HLTH SERV FUND	002939 MHSA EDUC & TRAIN 002936	002940 MHSA PREV & EARLY INTERV	002942 MHSA INFO TECH 002936	002941 MHSA INNOVATION 002936	002943 MHSA CAP FAC 002936	002947 MHSA-HOUSING
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	3,656	71	1,080	0	198	927	1,094
1021 AUDITOR	8,778	32	1,212	0	464	1,438	1,239
1022 TREASURER	4,391	24	849	0	0	946	994
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	46	0	0	0	0	0	516
1101 RISK	0	0	0	0	0	0	0
1108 IT	50	0	6	0	3	9	8
1109 PURCHASING	445	0	2,023	0	57	2,777	137
Total Allocated	17,366	127	5,170	0	722	6,097	3,988
Roll Forward	(3,828)	64	1,898	0	0	5,957	(1,419)
Cost With Roll Forward	13,538	191	7,068	0	722	12,054	2,569
Adjustments	0	0	0	0	0	0	0
Proposed Costs	13,538	191	7,068	0	722	12,054	2,569



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	002946 SAFE HEAVEN PROJ 002940	4015 AIR/WTR POLL CON	4019 ENVIRONMENTAL HEALTH	04021 STATE TRANSIT ASSISTANCE	4023 AMBULANCE	4031 CALIF CHILDRNS SRV 4012	002853 CHILDRENS TRUST FUND
BUILDING DEPREC	0	0	3,288	0	3,001	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	50	1,870	4,361	0	68	17	0
1021 AUDITOR	0	5,141	7,841	124	564	140	340
1022 TREASURER	0	2,208	3,542	0	655	121	121
1031 CNTY CNSL	0	6,386	3,386	0	4,244	135	0
1040 PERSONNEL	0	4,864	10,266	0	0	0	0
1073 MAINTENANCE	6,097	0	32,101	0	0	0	0
1074 CUSTODIAN	0	0	5,588	0	0	0	0
1101 RISK	0	119	184	0	100	0	0
1108 IT	7,539	5,177	9,254	0	4	1	2
1109 PURCHASING	2,355	1,819	2,166	0	0	0	0
Total Allocated	16,041	27,584	81,977	124	8,636	414	463
Roll Forward	11,095	(3,781)	22,364	(102)	(1,421)	159	241
Cost With Roll Forward	27,136	23,803	104,341	22	7,215	573	704
Adjustments	0	0	0	0	0	0	0
Proposed Costs	27,136	23,803	104,341	22	7,215	573	704



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	5010 WELFARE ADMIN #108	5011 WELFARE #108	5012 IN HOME SUPP SERV 07526	5020 CATEG AID/SAWS HHS 5011	5032 INDG BURIAL	5033 SR NUTRITON	5041 JUV CRT WRD
BUILDING DEPREC	2,065	7,982	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	8,000	30,719	0	8,528	1	647	105
1021 AUDITOR	16,555	100,331	0	3,718	0	2,440	461
1022 TREASURER	7,593	17,344	0	0	0	1,770	461
1031 CNTY CNSL	31,376	69,704	135	0	0	62	0
1040 PERSONNEL	40,012	105,625	0	0	0	1,539	0
1073 MAINTENANCE	5,816	28,951	0	0	0	0	0
1074 CUSTODIAN	9,229	35,666	0	0	0	0	0
1101 RISK	172	3,988	0	0	0	32	0
1108 IT	80,573	86,371	0	0	0	1,424	3
1109 PURCHASING	2,877	12,997	0	0	0	57	0
Total Allocated	204,268	499,678	135	12,246	1	7,971	1,030
Roll Forward	100,270	95,577	(1,413)	12,103	(223)	(8,113)	525
Cost With Roll Forward	304,538	595,255	(1,278)	24,349	(222)	(142)	1,555
Adjustments	0	0	0	0	0	0	0
Proposed Costs	304,538	595,255	(1,278)	24,349	(222)	(142)	1,555

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	5051 VET SERV	5061 SR CITIZENS	6012 SUPT OF SCH	6021 LIBRARY	6022 ADULT LITERACY	6023 FAMILY LIT	6031 AG EXTENS
BUILDING DEPREC	161	0	0	12,218	284	0	2,409
EQUIPMENT DEPREC	0	0	0	5,569	815	0	2,329
1012 CAO	509	(32)	0	7,985	142	0	1,090
1021 AUDITOR	895	(15)	0	19,294	291	0	4,610
1022 TREASURER	49	0	0	7,108	315	0	2,159
1031 CNTY CNSL	0	0	0	962	0	0	304
1040 PERSONNEL	1,088	0	0	18,327	0	0	3,343
1073 MAINTENANCE	582	0	0	101,650	684	0	0
1074 CUSTODIAN	716	0	0	43,479	1,376	0	0
1101 RISK	7	0	0	2,959	5	0	180
1108 IT	1,414	0	0	36,083	2	0	5,959
1109 PURCHASING	1,072	0	0	2,362	343	0	516
Total Allocated	6,493	(47)	0	257,996	4,257	0	22,899
Roll Forward	(4,656)	(560)	0	41,782	(1,492)	0	2,943
Cost With Roll Forward	1,837	(607)	0	299,778	2,765	0	25,842
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,837	(607)	0	299,778	2,765	0	25,842



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	7013 COUNTYWIDE RECREATION	7032 COL VET	7033 MAX VET	7034 PRIN VET	7035 WMS VET	2078 FISH AND GAME	7011 PARK AND REC 04006
BUILDING DEPREC	0	4,922	0	0	8,333	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	15	130	49	0	46	717	0
1021 AUDITOR	120	536	498	0	792	8	0
1022 TREASURER	24	606	583	0	849	24	0
1031 CNTY CNSL	0	0	0	0	0	0	0
1040 PERSONNEL	0	0	0	0	0	0	0
1073 MAINTENANCE	0	2,815	682	0	0	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 RISK	0	53	86	0	48	58	0
1108 IT	1	3	3	0	5	0	0
1109 PURCHASING	342	0	0	0	0	854	0
Total Allocated	502	9,065	1,901	0	10,073	1,661	0
Roll Forward	386	(5,949)	533	0	327	464	(2)
Cost With Roll Forward	888	3,116	2,434	0	10,400	2,125	(2)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	888	3,116	2,434	0	10,400	2,125	(2)



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	1075 MIGRANT HOUSING	1076 MIGRANT HOUSING 1075	1077 MIGRANT HOUSING 1075	1078 MIGRANT HOUSING 1075	04006 EAST PARK RESERVOIR	04000 SOLID WASTE	04020 LOCAL TRANSPORTATION
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	1,668	11	0	494	944	5,611	0
1021 AUDITOR	12,409	118	0	215	2,783	3,918	1,023
1022 TREASURER	4,487	73	0	0	0	0	0
1031 CNTY CNSL	428	0	0	0	428	649	3,559
1040 PERSONNEL	9,368	0	0	0	2,303	0	0
1073 MAINTENANCE	4,752	0	0	0	0	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 RISK	797	0	0	0	164	588	0
1108 IT	9,085	1	0	0	2,834	10	1
1109 PURCHASING	1,940	0	0	0	183	57	0
Total Allocated	44,934	203	0	709	9,639	10,833	4,583
Roll Forward	20,832	162	0	(222)	(3,212)	(3,473)	(2,084)
Cost With Roll Forward	65,766	365	0	487	6,427	7,360	2,499
Adjustments	0	0	0	0	0	0	0
Proposed Costs	65,766	365	0	487	6,427	7,360	2,499



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	04001 AIRPORT ENTRPSE	04022 LOCAL TRANSPORTATION	04002 TRANSIT AGENCY	04060 LAFCO	07526 IHSS PUBLIC AUTHORITY	OUTSIDE AGENCIES	SubTotal
BUILDING DEPREC	0	0	0	0	0	0	377,546
EQUIPMENT DEPREC	0	0	0	0	0	0	289,581
1012 CAO	16,828	0	1,028	0	252	6,339	314,252
1021 AUDITOR	2,544	1,287	20,981	0	375	75,270	848,583
1022 TREASURER	0	0	0	0	0	11,814	229,279
1031 CNTY CNSL	37,358	0	1,832	0	0	(179)	458,125
1040 PERSONNEL	0	0	19,847	0	0	0	701,144
1073 MAINTENANCE	14,288	0	788	0	0	3,359	596,523
1074 CUSTODIAN	0	0	0	0	0	597	358,465
1101 RISK	275	0	834	0	0	0	43,447
1108 IT	14	7	2,165	0	2	5,534	701,942
1109 PURCHASING	6,177	0	708	0	0	2,878	114,769
Total Allocated	77,484	1,294	48,183	0	629	105,612	5,033,656
Roll Forward	10,231	(1,113)	(19,596)	0	(391)	(31,542)	504,244
Cost With Roll Forward	87,715	181	28,587	0	238	74,070	5,537,900
Adjustments	0	0	0	0	0	0	0
Proposed Costs	87,715	181	28,587	0	238	74,070	5,537,900



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	Direct Billed	Unallocated	Total
BUILDING DEPREC	0	0	377,546
EQUIPMENT DEPREC	0	0	289,581
1012 CAO	0	549,995	864,247
1021 AUDITOR	8,594	666,396	1,523,573
1022 TREASURER	0	234,005	463,284
1031 CNTY CNSL	2,993	100,060	561,178
1040 PERSONNEL	0	3,319	704,463
1073 MAINTENANCE	15,085	6,615	618,223
1074 CUSTODIAN	0	0	358,465
1101 RISK	0	4,321	47,768
1108 IT	0	7,315	709,257
1109 PURCHASING	0	0	114,769
Total Allocated	26,672	1,572,026	6,632,354
Roll Forward	0	0	504,244
Cost With Roll Forward	26,672	1,572,026	7,136,598
Adjustments	0	0	0
Proposed Costs	26,672	1,572,026	7,136,598

COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2024	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	829	618	211	1,040	0	1,040
002129 THOMPSON ST LITNG	583	444	139	722	0	722
002133 WHISPER CRK-CROSS CRK	1,053	849	204	1,257	0	1,257
002334 LIVE SCN FNGRPRNTG 2021	43	442	(399)	(356)	0	(356)
PSPS RESILIENCY GRANT	66	NA	NA	66	0	66
002548 CARL MOYER GRANT 2060	366	370	(4)	362	0	362
002550 MFH CARE FUNDS 1075	1,216	1,339	(123)	1,093	0	1,093
REHAB HOUSING RELIEF	0	NA	NA	0	0	0
002660 SRV AREA#1 CEN RCH	11,503	5,793	5,710	17,213	0	17,213
002817 EMS-OTHER 4012	43	36	7	50	0	50
CA EMERG SOL & HSING GRN	40	NA	NA	40	0	40
DISASTER RECOVERY	0	NA	NA	0	0	0
TRANSITIONAL HOUSING	12,738	NA	NA	12,738	0	12,738
03000 ARBCKLE-C/C FIRE	11,561	13,739	(2,178)	9,383	0	9,383
03010 BEAR VL-INDIAN VL FIRE	9,556	9,622	(66)	9,490	0	9,490
03030 MAX FIRE PROT	9,602	9,141	461	10,063	0	10,063
03033 MAXFIRE PG&E POWPL 03030	24	71	(47)	(23)	0	(23)
03040 PRINCETN FIRE PROT	5,509	4,547	962	6,471	0	6,471
03050 WMS FIRE PROT	486	387	99	585	0	585
03060 SAC RIV FIRE DIST	9,911	13,863	(3,952)	5,959	0	5,959
03080 ARBCKLE CEM	4,200	2,905	1,295	5,495	0	5,495
03090 COLLEGE CTY CEM	1,437	2,365	(928)	509	0	509
03100 COL CEM DIST	11,392	10,514	878	12,270	0	12,270
03103 COL CEM SLE TX-VLT 03100	43	36	7	50	0	50
03110 CYPRESS HLL CEM	317	462	(145)	172	0	172
03120 GRND ISLAND CEM	1,481	1,480	1	1,482	0	1,482
03130 MAXWELL CEM	4,329	4,334	(5)	4,324	0	4,324
03133 MAX CEM SLE TX-VAULT	19	36	(17)	2	0	2
03140 PRINCETON CEM	732	1,442	(710)	22	0	22
03150 STONYFRD-IND VL CEM	1,393	2,282	(889)	504	0	504
03160 WILLIAMS CEM	8,152	4,951	3,201	11,353	0	11,353
03164 WMS CEM SLE TX-VAULT	19	36	(17)	2	0	2
03175 ARBUCKLE PARK & REC DIST	1,001	1,135	(134)	867	0	867
03177 ARB P/REC-PRK/FAC 03175	5,549	6,191	(642)	4,907	0	4,907
03178 ARB P&R DIST-POOLS 03175	667	594	73	740	0	740
03180 MAXWELL REC & PARK DIST	1,756	7,604	(5,848)	(4,092)	0	(4,092)
03181 MRPD MXWL BEAUT PRJ	0	NA	NA	0	0	0

COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2024	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
03190 COLUSA BSN DRN	3,184	3,436	(252)	2,932	0	2,932
03200 COLUSA RESC CONV	3,965	4,777	(812)	3,153	0	3,153
03240 SAC RIV WESTSDE LEVE	0	NA	NA	0	0	0
03260 CO MOSQ ABATMNT	8,713	13,008	(4,295)	4,418	0	4,418
03290 RECL DIST 108 MNT	0	NA	NA	0	0	0
03300 RECL DIST 108 IRRG	0	NA	NA	0	0	0
03310 REC DIST 1004	96	71	25	121	0	121
03320 REC DIST 2047	709	1,465	(756)	(47)	0	(47)
03410 COLUSA CO WTRWKS #1	4,661	3,997	664	5,325	0	5,325
03420 PRINCTN WATRWRKS	2,595	4,524	(1,929)	666	0	666
03480 CRTNA CRK FLD CTRL/CON	201	225	(24)	177	0	177
03511 CRTINA CSD RED RNCH ZN2	1,469	2,399	(930)	539	0	539
03512 CRTINA CSD RVR GLN ZN3	2,776	2,442	334	3,110	0	3,110
03513 CRTINA CSD WILDWD ES ZN4	667	1,511	(844)	(177)	0	(177)
5031 SOC WELFARE (IND)	73	143	(70)	3	0	3
1011 BRD OF SUPV	72,258	65,822	6,436	78,694	0	78,694
1023 ASSESSOR	147,079	117,579	29,500	176,579	0	176,579
10261 REV/REC	248	1,371	(1,123)	(875)	0	(875)
1051 ELECTIONS	79,414	65,808	13,606	93,020	0	93,020
1092 ADVERTISING	0	135	(135)	(135)	0	(135)
1103 EE_BENEFITS	313	987	(674)	(361)	0	(361)
1104 INSURANCE 1101	317	332	(15)	302	0	302
1106 SURVERYOR	1,288	2,203	(915)	373	0	373
1107 REFUNDS	5	1,311	(1,306)	(1,301)	0	(1,301)
2008 DA SRVP/GRT 2018	0	NA	NA	0	0	0
20131 SUPERIOR COURT - CJF	97,620	88,197	9,423	107,043	0	107,043
20132 SUP CRT- HIST 20131	79,571	63,533	16,038	95,609	0	95,609
20133 SUP CRT - BNKR 20131	5,510	4,706	804	6,314	0	6,314
2014 GRAND JURY	24,901	12,873	12,028	36,929	0	36,929
2016 DIST ATTNY	177,388	187,860	(10,472)	166,916	0	166,916
20161 DA WEL/INV	61	4,560	(4,499)	(4,438)	0	(4,438)
2017 CHILD SUPP SVCS	20,731	43,810	(23,079)	(2,348)	0	(2,348)
2018 LAW LIBRARY 20131	1,179	217	962	2,141	0	2,141
2019 PUBL DEFEND	11,142	11,367	(225)	10,917	0	10,917
2020 COMMUNICTNS	37,097	70,580	(33,483)	3,614	0	3,614
2021 SHERIFF	511,475	545,796	(34,321)	477,154	0	477,154
20211 SO BAILIFF	10,411	12,018	(1,607)	8,804	0	8,804
2024 SHF-BOATING 2021	3,665	4,104	(439)	3,226	0	3,226



COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2024	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
002344 SHF-CLAMMET GRANT 2022	67	71	(4)	63	0	63
2022 DRUG PREVENTTION	8,180	7,220	960	9,140	0	9,140
2031 JAIL	200,409	207,650	(7,241)	193,168	0	193,168
2033 JUV FAC	2,782	3,457	(675)	2,107	0	2,107
2035 PROBATION	175,291	172,057	3,234	178,525	0	178,525
002528 LOCAL COMM CORRCTN	28,900	29,792	(892)	28,008	0	28,008
02531 COMM CORRTN PRFRM	10,526	10,482	44	10,570	0	10,570
2036 VICTIM WITN	16,079	9,957	6,122	22,201	0	22,201
20363 YOUTH OFFEND GNT	7,631	7,446	185	7,816	0	7,816
20364 CO VICTIM WITN SRV-XC 2016	0	15	(15)	(15)	0	(15)
2050 FLD WTR CON 02021	1,290	561	729	2,019	0	2,019
2059 AG ADM SERV	28,347	30,489	(2,142)	26,205	0	26,205
2060 AG COMM	100,761	95,442	5,319	106,080	0	106,080
2061 WTR MGT	16,528	21,751	(5,223)	11,305	0	11,305
2065 SITES_PROJ	31,314	22,729	8,585	39,899	0	39,899
2070 CLERK/RECOR	99,620	74,788	24,832	124,452	0	124,452
2071 CORONER	9,247	9,761	(514)	8,733	0	8,733
2074 LAFCO	38	39	(1)	37	0	37
2076 PLANN/BLDG	144,845	88,720	56,125	200,970	0	200,970
2077 ANIMAL CTRL	26,651	17,154	9,497	36,148	0	36,148
2080 TRAPPER	498	809	(311)	187	0	187
2081 OES	23,658	10,583	13,075	36,733	0	36,733
20811 HOME SECUR 2081	743	3,131	(2,388)	(1,645)	0	(1,645)
2083 PUBLIC ADMN	2,412	2,370	42	2,454	0	2,454
002258 DA INDIAN GAMNG 2016	0	384	(384)	(384)	0	(384)
002327 JAIL INMATE WELFARE 2031	4,038	3,350	688	4,726	0	4,726
002329 DRUG ENFORCEMENT 2022	162	335	(173)	(11)	0	(11)
02331 CIVIL FEE CAP PROJ 2021	446	206	240	686	0	686
02340 SHERIFF-SLESF 2021	4,078	3,004	1,074	5,152	0	5,152
002341 JAIL-SLESF 2031	244	143	101	345	0	345
002657 CC SERV AREA #2	6,388	6,757	(369)	6,019	0	6,019
3010 PUBLIC WORKS/ROADS	304,705	318,980	(14,275)	290,430	0	290,430
3016 BRIDGE FUND	0	NA	NA	0	0	0
3017 COUNTYWIDE ROAD DIST	0	NA	NA	0	0	0
032001 CCRCD PYRLL 03200	5,091	4,014	1,077	6,168	0	6,168
032025 CCRCD MISC PROJ 03200	1,529	1,377	152	1,681	0	1,681
032026 CCRCD SPC CRP GRT 03200	0	NA	NA	0	0	0
032027 CCRCD - D.O.C. 03200	0	NA	NA	0	0	0

COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2024	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
032031 UL STONY FUEL TRTMT	0	NA	NA	0	0	0
4010 BEHAVORIAL HEALTH ADMIN	190,045	153,510	36,535	226,580	0	226,580
4011 SUBSTANCE ABUSE SERVICES	50,983	35,863	15,120	66,103	0	66,103
4012 HEALTH	194,436	135,113	59,323	253,759	0	253,759
4013 MENTAL HEALTH	394,355	296,643	97,712	492,067	0	492,067
002936 MENTAL HLTH SERV FUND	17,366	21,194	(3,828)	13,538	0	13,538
002939 MHSA EDUC & TRAIN 002936	127	63	64	191	0	191
002940 MHSA PREV & EARLY	5,170	3,272	1,898	7,068	0	7,068
002942 MHSA INFO TECH 002936	0	NA	NA	0	0	0
002941 MHSA INNOVATION 002936	722	NA	NA	722	0	722
002943 MHSA CAP FAC 002936	6,097	140	5,957	12,054	0	12,054
002947 MHSA-HOUSING	3,988	5,407	(1,419)	2,569	0	2,569
002946 SAFE HEAVEN PROJ 002940	16,041	4,946	11,095	27,136	0	27,136
4015 AIR/WTR POLL CON	27,584	31,365	(3,781)	23,803	0	23,803
4019 ENVIRONMENTAL HEALTH	81,977	59,613	22,364	104,341	0	104,341
04021 STATE TRANSIT ASSISTANCE	124	226	(102)	22	0	22
4023 AMBULANCE	8,636	10,057	(1,421)	7,215	0	7,215
4031 CALIF CHILDRENS SRV 4012	414	255	159	573	0	573
002853 CHILDRENS TRUST FUND	463	222	241	704	0	704
5010 WELFARE ADMIN #108	204,268	103,998	100,270	304,538	0	304,538
5011 WELFARE #108	499,678	404,101	95,577	595,255	0	595,255
5012 IN HOME SUPP SERV 07526	135	1,548	(1,413)	(1,278)	0	(1,278)
5020 CATEG AID/SAWS HHS 5011	12,246	143	12,103	24,349	0	24,349
5032 INDG BURIAL	1	224	(223)	(222)	0	(222)
5033 SR NUTRITON	7,971	16,084	(8,113)	(142)	0	(142)
5041 JUV CRT WRD	1,030	505	525	1,555	0	1,555
5051 VET SERV	6,493	11,149	(4,656)	1,837	0	1,837
5061 SR CITIZENS	(47)	513	(560)	(607)	0	(607)
6012 SUPT OF SCH	0	NA	NA	0	0	0
6021 LIBRARY	257,996	216,214	41,782	299,778	0	299,778
6022 ADULT LITERACY	4,257	5,749	(1,492)	2,765	0	2,765
6023 FAMILY LIT	0	NA	NA	0	0	0
6031 AG EXTENS	22,899	19,956	2,943	25,842	0	25,842
7013 COUNTYWIDE RECREATION	502	116	386	888	0	888
7032 COL VET	9,065	15,014	(5,949)	3,116	0	3,116
7033 MAX VET	1,901	1,368	533	2,434	0	2,434
7034 PRIN VET	0	NA	NA	0	0	0
7035 WMS VET	10,073	9,746	327	10,400	0	10,400

COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2024	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
2078 FISH AND GAME	1,661	1,197	464	2,125	0	2,125
7011 PARK AND REC 04006	0	2	(2)	(2)	0	(2)
1075 MIGRANT HOUSING	44,934	24,102	20,832	65,766	0	65,766
1076 MIGRANT HOUSING 1075	203	41	162	365	0	365
1077 MIGRANT HOUSING 1075	0	NA	NA	0	0	0
1078 MIGRANT HOUSING 1075	709	931	(222)	487	0	487
04006 EAST PARK RESERVOIR	9,639	12,851	(3,212)	6,427	0	6,427
04000 SOLID WASTE	10,833	14,306	(3,473)	7,360	0	7,360
04020 LOCAL TRANSPORTATION	4,583	6,667	(2,084)	2,499	0	2,499
04001 AIRPORT ENTRPSE	77,484	67,253	10,231	87,715	0	87,715
04022 LOCAL TRANSPORTATION	1,294	2,407	(1,113)	181	0	181
04002 TRANSIT AGENCY	48,183	67,779	(19,596)	28,587	0	28,587
04060 LAFCO	0	NA	NA	0	0	0
07526 IHSS PUBLIC AUTHORITY	629	1,020	(391)	238	0	238
OUTSIDE AGENCIES	105,612	137,154	(31,542)	74,070	0	74,070
SubTotal	5,033,656	4,515,846	504,244	5,537,900	0	5,537,900
Direct Billed	26,672					26,672
Unallocated	1,572,026					1,572,026
Total	6,632,354					7,136,598

COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING DEPREC	429,340	0	
EQUIPMENT DEPREC	331,237	0	
1012 CAO	810,779	(1,454)	
1021 AUDITOR	1,608,579	(100,106)	
1022 TREASURER	644,231	(214,814)	
1031 CNTY CNSL	703,649	(82,573)	
1040 PERSONNEL	691,749	(20,530)	
1073 MAINTENANCE	587,236	0	
1074 CUSTODIAN	418,056	(2,705)	
1101 RISK MANAGEMENT/INSURANCE	145,048	(138,794)	
1108 IT	738,007	(15,456)	
1109 PURCHASING	855,098	(754,223)	
00158 MFH RESERVE FUNDS 1075			0
002128 ALMOND PARADISE ST LITNG			829
002129 THOMPSON ST LITNG			583
002133 WHISPER CRK-CROSS CRK LIT			1,053
002334 LIVE SCN FNGRPRNTG 2021			43
PSPS RESILIENCY GRANT			66
002548 CARL MOYER GRANT 2060			366
002550 MFH CARE FUNDS 1075			1,216
REHAB HOUSING RELIEF			0
002660 SRV AREA#1 CEN RCH			11,503
002817 EMS-OTHER 4012			43
CA EMERG SOL & HSING GRN			40
DISASTER RECOVERY			0
TRANSITIONAL HOUSING			12,738
03000 ARBCKLE-C/C FIRE			11,561
03010 BEAR VL-INDIAN VL FIRE			9,556
03030 MAX FIRE PROT			9,602
03033 MAXFIRE PG&E POWPL 03030			24
03040 PRINCETN FIRE PROT			5,509
03050 WMS FIRE PROT			486
03060 SAC RIV FIRE DIST			9,911
03080 ARBCKLE CEM			4,200
03090 COLLEGE CTY CEM			1,437
03100 COL CEM DIST			11,392
03103 COL CEM SLE TX-VLT 03100			43
03110 CYPRESS HLL CEM			317
03120 GRND ISLAND CEM			1,481
03130 MAXWELL CEM			4,329

COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
03133 MAX CEM SLE TX-VAULT 03130			19
03140 PRINCETON CEM			732
03150 STONYFRD-IND VL CEM			1,393
03160 WILLIAMS CEM			8,152
03164 WMS CEM SLE TX-VAULT 03160			19
03175 ARBUCKLE PARK & REC DIST			1,001
03177 ARB P/REC-PRK/FAC 03175			5,549
03178 ARB P&R DIST-POOLS 03175			667
03180 MAXWELL REC & PARK DIST			1,756
03181 MRPD MXWL BEAUT PRJ 03180			0
03190 COLUSA BSN DRN			3,184
03200 COLUSA RESC CONV			3,965
03240 SAC RIV WESTSDE LEVE			0
03260 CO MOSQ ABATMNT			8,713
03290 RECL DIST 108 MNT			0
03300 RECL DIST 108 IRRG			0
03310 REC DIST 1004			96
03320 REC DIST 2047			709
03410 COLUSA CO WTRWKS #1			4,661
03420 PRINCTN WATRWRKS			2,595
03480 CRTNA CRK FLD CTRL/CON			201
03511 CRTINA CSD RED RNCH ZN2			1,469
03512 CRTINA CSD RVR GLN ZN3			2,776
03513 CRTINA CSD WILDWD ES ZN4			667
5031 SOC WELFARE (IND)			73
1011 BRD OF SUPV			72,258
1023 ASSESSOR			147,079
10261 REV/REC			248
1051 ELECTIONS			79,414
1092 ADVERTISING			0
1103 EE_BENEFITS			313
1104 INSURANCE 1101			317
1106 SURVERYOR			1,288
1107 REFUNDS			5
2008 DA SRVP/GRT 2018			0
20131 SUPERIOR COURT - CJF			97,620
20132 SUP CRT- HIST 20131			79,571
20133 SUP CRT - BNKR 20131			5,510
2014 GRAND JURY			24,901
2016 DIST ATTNY			177,388
20161 DA WEL/INV			61

COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
2017 CHILD SUPP SVCS			20,731
2018 LAW LIBRARY 20131			1,179
2019 PUBL DEFEND			11,142
2020 COMMUNICTNS			37,097
2021 SHERIFF			511,475
20211 SO BAILIFF			10,411
2024 SHF-BOATING 2021			3,665
002344 SHF-CLAMMET GRANT 2022			67
2022 DRUG PREVENTTION			8,180
2031 JAIL			200,409
2033 JUV FAC			2,782
2035 PROBATION			175,291
002528 LOCAL COMM CORRCTN			28,900
02531 COMM CORRTN PRFRM INCENT			10,526
2036 VICTIM WITN			16,079
20363 YOUTH OFFEND GNT			7,631
20364 CO VICTIM WITN SRV-XC 2016			0
2050 FLD WTR CON 02021			1,290
2059 AG ADM SERV			28,347
2060 AG COMM			100,761
2061 WTR MGT			16,528
2065 SITES_PROJ			31,314
2070 CLERK/RECOR			99,620
2071 CORONER			9,247
2074 LAFCO			38
2076 PLANN/BLDG			144,845
2077 ANIMAL CTRL			26,651
2080 TRAPPER			498
2081 OES			23,658
20811 HOME SECUR 2081			743
2083 PUBLIC ADMN			2,412
002258 DA INDIAN GAMNG 2016			0
002327 JAIL INMATE WELFARE 2031			4,038
002329 DRUG ENFORCEMENT 2022			162
02331 CIVIL FEE CAP PROJ 2021			446
02340 SHERIFF-SLESF 2021			4,078
002341 JAIL-SLESF 2031			244
002657 CC SERV AREA #2			6,388
3010 PUBLIC WORKS/ROADS			304,705
3016 BRIDGE FUND			0
3017 COUNTYWIDE ROAD DIST			0

COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
032001 CCRCD PYRLL 03200			5,091
032025 CCRCD MISC PROJ 03200			1,529
032026 CCRCD SPC CRP GRT 03200			0
032027 CCRCD - D.O.C. 03200			0
032031 UL STONY FUEL TRTMT 03200			0
4010 BEHAVORIAL HEALTH ADMIN SERV			190,045
4011 SUBSTANCE ABUSE SERVICES			50,983
4012 HEALTH			194,436
4013 MENTAL HEALTH			394,355
002936 MENTAL HLTH SERV FUND			17,366
002939 MHSA EDUC & TRAIN 002936			127
002940 MHSA PREV & EARLY INTERV			5,170
002942 MHSA INFO TECH 002936			0
002941 MHSA INNOVATION 002936			722
002943 MHSA CAP FAC 002936			6,097
002947 MHSA-HOUSING			3,988
002946 SAFE HEAVEN PROJ 002940			16,041
4015 AIR/WTR POLL CON			27,584
4019 ENVIRONMENTAL HEALTH			81,977
04021 STATE TRANSIT ASSISTANCE			124
4023 AMBULANCE			8,636
4031 CALIF CHILDRNS SRV 4012			414
002853 CHILDRENS TRUST FUND			463
5010 WELFARE ADMIN #108			204,268
5011 WELFARE #108			499,678
5012 IN HOME SUPP SERV 07526			135
5020 CATEG AID/SAWS HHS 5011			12,246
5032 INDG BURIAL			1
5033 SR NUTRITON			7,971
5041 JUV CRT WRD			1,030
5051 VET SERV			6,493
5061 SR CITIZENS		(	47)
6012 SUPT OF SCH			0
6021 LIBRARY			257,996
6022 ADULT LITERACY			4,257
6023 FAMILY LIT			0
6031 AG EXTENS			22,899
7013 COUNTYWIDE RECREATION			502
7032 COL VET			9,065
7033 MAX VET			1,901
7034 PRIN VET			0

COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
7035 WMS VET			10,073
2078 FISH AND GAME			1,661
7011 PARK AND REC 04006			0
1075 MIGRANT HOUSING			44,934
1076 MIGRANT HOUSING 1075			203
1077 MIGRANT HOUSING 1075			0
1078 MIGRANT HOUSING 1075			709
04006 EAST PARK RESERVOIR			9,639
04000 SOLID WASTE			10,833
04020 LOCAL TRANSPORTATION			4,583
04001 AIRPORT ENTRPSE			77,484
04022 LOCAL TRANSPORTATION PLANNING			1,294
04002 TRANSIT AGENCY			48,183
04060 LAFCO			0
07526 IHSS PUBLIC AUTHORITY			629
OUTSIDE AGENCIES			105,612
Direct Billed Total			26,672
Unallocated Total			1,572,026
Totals	7,963,009	(1,330,655)	6,632,354

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	(429,340)	0	0	0	0	0	0
EQUIPMENT DEPREC	0	(331,237)	0	0	0	0	0
1012 CAO	13,235	893	(918,287)	7,742	3,047	30,798	12,845
1021 AUDITOR	7,112	4,457	15,607	(1,607,428)	2,576	3,073	12,988
1022 TREASURER	950	56	6,515	7,366	(492,704)	15,679	7,446
1031 CNTY CNSL	9,031	888	13,022	7,104	3,445	(681,261)	4,126
1040 PERSONNEL	12,503	4,168	3,283	7,335	2,668	42,424	(785,545)
1073 MAINTENANCE	4,222	17,402	3,476	22,751	5,142	2,344	7,972
1074 CUSTODIAN	775	584	2,109	14,241	2,766	0	7,348
1101 RISK	2,462	0	1,336	3,546	2,644	7,954	18,334
1108 IT	861	11,749	4,914	8,432	4,100	703	7,521
1109 PURCHASING	643	1,459	3,778	5,338	3,032	17,108	2,502
00158 MFH RESERVE	0	0	0	0	0	0	0
002128 ALMOND PARADISE	0	0	4	492	315	0	0
002129 THOMPSON ST	0	0	4	247	315	0	0
002133 WHISPER	0	0	4	473	558	0	0
002334 LIVE SCN	0	0	0	19	24	0	0
PSPS RESILIENCY GRANT	0	0	7	59	0	0	0
002548 CARL MOYER	0	0	0	171	194	0	0
002550 MFH CARE FUNDS	0	0	0	587	534	0	0
REHAB HOUSING RELIEF	0	0	0	0	0	0	0
002660 SRV AREA#1 CEN	0	4,565	25	3,997	2,450	34	0
002817 EMS-OTHER 4012	0	0	0	19	24	0	0
CA EMERG SOL & HSING	0	0	28	12	0	0	0
DISASTER RECOVERY	0	0	0	0	0	0	0
TRANSITIONAL HOUSING	0	0	98	2,145	0	0	0
03000 ARBCKLE-C/C FIRE	0	0	0	11,506	0	0	0
03010 BEAR VL-INDIAN VL	0	0	3,563	1,946	1,795	1,234	0
03030 MAX FIRE PROT	0	0	0	5,119	2,087	2,381	0
03033 MAXFIRE PG&E	0	0	0	0	24	0	0
03040 PRINCETN FIRE	0	0	0	2,848	2,644	0	0
03050 WMS FIRE PROT	0	0	0	485	0	0	0
03060 SAC RIV FIRE DIST	0	0	0	9,857	0	0	0
03080 ARBCKLE CEM	0	0	0	2,488	1,698	0	0
03090 COLLEGE CTY CEM	0	0	0	1,428	0	0	0
03100 COL CEM DIST	0	0	3,335	6,636	0	0	0
03103 COL CEM SLE TX-VLT	0	0	0	19	24	0	0
03110 CYPRESS HLL CEM	0	0	0	316	0	0	0
03120 GRND ISLAND CEM	0	0	0	1,475	0	0	0
03130 MAXWELL CEM	0	0	0	2,835	1,479	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
03133 MAX CEM SLE	0	0	0	19	0	0	0
03140 PRINCETON CEM	0	0	0	728	0	0	0
03150 STONYFRD-IND VL	0	0	0	1,385	0	0	0
03160 WILLIAMS CEM	0	0	102	4,566	2,741	0	0
03164 WMS CEM SLE	0	0	0	19	0	0	0
03175 ARBUCKLE PARK &	0	0	0	997	0	0	0
03177 ARB P/REC-PRK/FAC	0	0	0	5,511	0	0	0
03178 ARB P&R	0	0	0	663	0	0	0
03180 MAXWELL REC &	0	0	0	1,748	0	0	0
03181 MRPD MXWL BEAUT	0	0	0	0	0	0	0
03190 COLUSA BSN DRN	0	0	0	3,163	0	0	0
03200 COLUSA RESC CONV	0	0	0	3,939	0	0	0
03240 SAC RIV WESTSDE	0	0	0	0	0	0	0
03260 CO MOSQ ABATMNT	0	0	0	8,677	0	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	95	0	0	0
03320 REC DIST 2047	0	0	0	705	0	0	0
03410 COLUSA CO	0	0	0	2,804	1,844	0	0
03420 PRINCTN	0	0	0	2,581	0	0	0
03480 CRTNA CRK FLD	0	0	0	201	0	0	0
03511 CRTINA CSD RED	0	0	0	1,459	0	0	0
03512 CRTINA CSD RVR	0	0	0	1,553	1,213	0	0
03513 CRTINA CSD WILDWD	0	0	0	663	0	0	0
5031 SOC WELFARE (IND)	0	0	0	0	73	0	0
1011 BRD OF SUPV	5,879	1,340	3,081	8,368	1,940	7,293	5,686
1023 ASSESSOR	15,146	3,037	7,603	11,923	2,959	24,010	18,647
10261 REV/REC	0	0	6	174	0	68	0
1051 ELECTIONS	1,222	8,958	9,958	7,779	3,808	14,139	3,019
1092 ADVERTISING	0	0	0	0	0	0	0
1103 EE_BENEFITS	0	0	15	272	24	0	0
1104 INSURANCE 1101	0	0	0	266	49	0	0
1106 SURVERYOR	0	0	119	71	1,068	0	30
1107 REFUNDS	0	0	3	2	0	0	0
2008 DA SRVP/GRT 2018	0	0	0	0	0	0	0
20131 SUPERIOR COURT -	66,608	0	1,989	2,553	1,844	0	0
20132 SUP CRT- HIST 20131	29,347	0	1,562	0	0	0	0
20133 SUP CRT - BNKR	0	0	71	0	0	0	0
2014 GRAND JURY	2,428	0	135	700	291	20,482	0
2016 DIST ATTNY	19,632	17,158	20,649	16,775	6,161	8,994	21,529

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
20161 DA WEL/INV	0	0	2	0	0	0	59
2017 CHILD SUPP SVCS	0	0	1,668	6,123	1,310	0	4,514
2018 LAW LIBRARY 20131	0	0	0	0	0	1,179	0
2019 PUBL DEFEND	0	0	719	1,574	1,334	7,448	0
2020 COMMUNICTNS	2,905	1,407	2,094	9,222	73	0	16,757
2021 SHERIFF	51,273	177,199	19,682	44,221	9,970	38,054	58,135
20211 SO BAILIFF	0	0	998	2,676	583	0	2,602
2024 SHF-BOATING 2021	0	0	399	1,570	1,504	0	0
002344 SHF-CLAMMET	0	0	46	21	0	0	0
2022 DRUG PREVENTTION	0	2,729	534	3,032	1,625	0	0
2031 JAIL	62,656	18,978	12,163	27,892	7,520	27,445	27,667
2033 JUV FAC	0	0	1,582	955	243	0	0
2035 PROBATION	26,012	8,118	7,473	20,519	6,670	4,602	28,384
002528 LOCAL COMM	0	0	1,631	9,236	5,070	0	5,205
02531 COMM CORRRTN	0	0	564	3,697	2,741	0	1,406
2036 VICTIM WITN	0	0	815	4,079	2,523	135	2,558
20363 YOUTH OFFEND GNT	549	0	430	2,032	946	0	1,510
20364 CO VICTIM WITN	0	0	0	0	0	0	0
2050 FLD WTR CON 02021	0	0	54	23	0	1,213	0
2059 AG ADM SERV	0	475	2,045	6,972	2,862	0	8,433
2060 AG COMM	3,810	12,899	5,845	11,837	3,638	20,607	13,331
2061 WTR MGT	341	3,014	489	1,187	364	3,114	2,993
2065 SITES_PROJ	11,710	0	3,337	2,361	1,019	9,562	0
2070 CLERK/RECOR	2,336	1,422	3,628	7,930	2,498	10,292	12,470
2071 CORONER	703	12	1,719	2,643	1,455	0	1,041
2074 LAFCO	0	0	0	38	0	0	0
2076 PLANN/BLDG	2,863	8,559	6,990	9,251	3,372	30,226	13,277
2077 ANIMAL CTRL	3,785	409	1,749	5,880	3,566	978	5,804
2080 TRAPPER	0	0	166	186	145	0	0
2081 OES	773	10,589	1,074	4,263	2,498	0	1,328
20811 HOME SECUR 2081	0	0	15	211	219	0	0
2083 PUBLIC ADMN	92	0	61	579	364	0	31
002258 DA INDIAN GAMNG	0	0	0	0	0	0	0
002327 JAIL INMATE	0	0	212	1,879	1,844	0	0
002329 DRUG	0	0	7	154	0	0	0
02331 CIVIL FEE CAP PROJ	0	0	53	156	145	0	0
02340 SHERIFF-SLESF 2021	0	0	754	884	800	0	0
002341 JAIL-SLESF 2031	0	0	23	57	73	0	0
002657 CC SERV AREA #2	0	0	932	2,799	2,280	34	192
3010 PUBLIC	14,738	0	16,415	63,638	17,682	44,616	49,887

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
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	5,056	0	0	0
032025 CCRCD MISC PROJ	0	0	0	796	728	0	0
032026 CCRCD SPC CRP	0	0	0	0	0	0	0
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	6,936	8,452	2,523	16,252	32,923
4011 SUBSTANCE ABUSE	0	0	2,054	19,858	8,005	0	0
4012 HEALTH	8,075	0	14,240	34,474	10,140	2,696	41,374
4013 MENTAL HEALTH	0	0	37,075	75,862	13,657	268	103,770
002936 MENTAL HLTH SERV	0	0	3,656	8,778	4,391	0	0
002939 MHSA EDUC &	0	0	71	32	24	0	0
002940 MHSA PREV &	0	0	1,080	1,212	849	0	0
002942 MHSA INFO TECH	0	0	0	0	0	0	0
002941 MHSA INNOVATION	0	0	198	464	0	0	0
002943 MHSA CAP FAC	0	0	927	1,438	946	0	0
002947 MHSA-HOUSING	0	0	1,094	1,239	994	0	0
002946 SAFE HEAVEN PROJ	0	0	50	0	0	0	0
4015 AIR/WTR POLL CON	0	0	1,870	5,141	2,208	6,386	4,864
4019 ENVIRONMENTAL	3,288	0	4,361	7,841	3,542	3,386	10,266
04021 STATE TRANSIT	0	0	0	124	0	0	0
4023 AMBULANCE	3,001	0	68	564	655	4,244	0
4031 CALIF CHILDRNS SRV	0	0	17	140	121	135	0
002853 CHILDRENS TRUST	0	0	0	340	121	0	0
5010 WELFARE ADMIN #108	2,065	0	8,000	16,555	7,593	31,376	40,012
5011 WELFARE #108	7,982	0	30,719	100,331	17,344	69,704	105,625
5012 IN HOME SUPP SERV	0	0	0	0	0	135	0
5020 CATEG AID/SAWS HHS	0	0	8,528	3,718	0	0	0
5032 INDG BURIAL	0	0	1	0	0	0	0
5033 SR NUTRITON	0	0	647	2,440	1,770	62	1,539
5041 JUV CRT WRD	0	0	105	461	461	0	0
5051 VET SERV	161	0	509	895	49	0	1,088
5061 SR CITIZENS	0	0	(32)	(15)	0	0	0
6012 SUPT OF SCH	0	0	0	0	0	0	0
6021 LIBRARY	12,218	5,569	7,985	19,294	7,108	962	18,327
6022 ADULT LITERACY	284	815	142	291	315	0	0
6023 FAMILY LIT	0	0	0	0	0	0	0
6031 AG EXTENS	2,409	2,329	1,090	4,610	2,159	304	3,343
7013 COUNTYWIDE	0	0	15	120	24	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
7032 COL VET	4,922	0	130	536	606	0	0
7033 MAX VET	0	0	49	498	583	0	0
7034 PRIN VET	0	0	0	0	0	0	0
7035 WMS VET	8,333	0	46	792	849	0	0
2078 FISH AND GAME	0	0	717	8	24	0	0
7011 PARK AND REC 04006	0	0	0	0	0	0	0
1075 MIGRANT HOUSING	0	0	1,668	12,409	4,487	428	9,368
1076 MIGRANT HOUSING	0	0	11	118	73	0	0
1077 MIGRANT HOUSING	0	0	0	0	0	0	0
1078 MIGRANT HOUSING	0	0	494	215	0	0	0
04006 EAST PARK	0	0	944	2,783	0	428	2,303
04000 SOLID WASTE	0	0	5,611	3,918	0	649	0
04020 LOCAL	0	0	0	1,023	0	3,559	0
04001 AIRPORT ENTRPSE	0	0	16,828	2,544	0	37,358	0
04022 LOCAL	0	0	0	1,287	0	0	0
04002 TRANSIT AGENCY	0	0	1,028	20,981	0	1,832	19,847
04060 LAFCO	0	0	0	0	0	0	0
07526 IHSS PUBLIC	0	0	252	375	0	0	0
OUTSIDE AGENCIES	0	0	6,339	75,270	11,814	(179)	0
Direct Billings	0	0	0	8,594	0	2,993	0
Unallocated	0	0	549,995	666,396	234,005	100,060	3,319
Total	0	0	0	0	0	0	0

COLUSA COUNTY
Detail Of Allocated Costs

Department	1073 MAINTENANCE	1074 CUSTODIAN	1101 RISK	1108 IT	1109 PURCHASING	Total Plan Allocated
	8.5	9.5	10.5	11.5	12.5	
BUILDING DEPREC	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0
1012 CAO	12,569	16,581	77	8,307	2,868	0
1021 AUDITOR	10,397	20,944	121	17,452	4,228	0
1022 TREASURER	4,279	8,564	1,262	6,636	4,534	0
1031 CNTY CNSL	8,720	7,010	33	5,464	1,342	0
1040 PERSONNEL	8,268	13,232	164	8,602	11,679	0
1073 MAINTENANCE	(675,251)	10,994	473	9,164	4,075	0
1074 CUSTODIAN	2,671	(455,778)	104	7,336	2,493	0
1101 RISK	2,591	2,718	(50,142)	1,491	812	0
1108 IT	5,265	7,772	100	(776,738)	2,770	0
1109 PURCHASING	2,268	9,498	40	3,029	(149,570)	0
00158 MFH RESERVE	0	0	0	0	0	0
002128 ALMOND PARADISE	0	0	15	3	0	829
002129 THOMPSON ST	0	0	15	2	0	583
002133 WHISPER	0	0	15	3	0	1,053
002334 LIVE SCN	0	0	0	0	0	43
PSPS RESILIENCY GRANT	0	0	0	0	0	66
002548 CARL MOYER	0	0	0	1	0	366
002550 MFH CARE FUNDS	0	0	0	4	91	1,216
REHAB HOUSING RELIEF	0	0	0	0	0	0
002660 SRV AREA#1 CEN	0	0	81	20	331	11,503
002817 EMS-OTHER 4012	0	0	0	0	0	43
CA EMERG SOL & HSING	0	0	0	0	0	40
DISASTER RECOVERY	0	0	0	0	0	0
TRANSITIONAL HOUSING	10,311	14	16	14	140	12,738
03000 ARBCKLE-C/C FIRE	0	0	0	55	0	11,561
03010 BEAR VL-INDIAN VL	0	0	0	12	1,006	9,556
03030 MAX FIRE PROT	0	0	0	15	0	9,602
03033 MAXFIRE PG&E	0	0	0	0	0	24
03040 PRINCETN FIRE	0	0	0	17	0	5,509
03050 WMS FIRE PROT	0	0	0	1	0	486
03060 SAC RIV FIRE DIST	0	0	0	54	0	9,911
03080 ARBCKLE CEM	0	0	0	14	0	4,200
03090 COLLEGE CTY CEM	0	0	0	9	0	1,437
03100 COL CEM DIST	0	0	0	31	1,390	11,392
03103 COL CEM SLE TX-VLT	0	0	0	0	0	43
03110 CYPRESS HLL CEM	0	0	0	1	0	317
03120 GRND ISLAND CEM	0	0	0	6	0	1,481
03130 MAXWELL CEM	0	0	0	15	0	4,329

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	
03133 MAX CEM SLE	0	0	0	0	0	19
03140 PRINCETON CEM	0	0	0	4	0	732
03150 STONYFRD-IND VL	0	0	0	8	0	1,393
03160 WILLIAMS CEM	0	0	0	23	720	8,152
03164 WMS CEM SLE	0	0	0	0	0	19
03175 ARBUCKLE PARK &	0	0	0	4	0	1,001
03177 ARB P/REC-PRK/FAC	0	0	0	38	0	5,549
03178 ARB P&R	0	0	0	4	0	667
03180 MAXWELL REC &	0	0	0	8	0	1,756
03181 MRPD MXWL BEAUT	0	0	0	0	0	0
03190 COLUSA BSN DRN	0	0	0	21	0	3,184
03200 COLUSA RESC CONV	0	0	0	26	0	3,965
03240 SAC RIV WESTSDE	0	0	0	0	0	0
03260 CO MOSQ ABATMNT	0	0	0	36	0	8,713
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	1	0	96
03320 REC DIST 2047	0	0	0	4	0	709
03410 COLUSA CO	0	0	0	13	0	4,661
03420 PRINCTN	0	0	0	14	0	2,595
03480 CRTNA CRK FLD	0	0	0	0	0	201
03511 CRTINA CSD RED	0	0	0	10	0	1,469
03512 CRTINA CSD RVR	0	0	0	10	0	2,776
03513 CRTINA CSD WILDWD	0	0	0	4	0	667
5031 SOC WELFARE (IND)	0	0	0	0	0	73
1011 BRD OF SUPV	9,606	18,082	119	9,232	1,632	72,258
1023 ASSESSOR	22,597	21,871	700	14,162	4,424	147,079
10261 REV/REC	0	0	0	0	0	248
1051 ELECTIONS	4,213	8,577	61	5,164	12,516	79,414
1092 ADVERTISING	0	0	0	0	0	0
1103 EE_BENEFITS	0	0	0	2	0	313
1104 INSURANCE 1101	0	0	0	2	0	317
1106 SURVERYOR	0	0	0	0	0	1,288
1107 REFUNDS	0	0	0	0	0	5
2008 DA SRVP/GRT 2018	0	0	0	0	0	0
20131 SUPERIOR COURT -	12,658	11,597	358	13	0	97,620
20132 SUP CRT- HIST 20131	33,115	15,547	0	0	0	79,571
20133 SUP CRT - BNKR	86	5,353	0	0	0	5,510
2014 GRAND JURY	0	0	0	226	639	24,901
2016 DIST ATTNY	28,608	14,095	447	20,989	2,351	177,388

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	
20161 DA WEL/INV	0	0	0	0	0	61
2017 CHILD SUPP SVCS	4,213	118	73	1,613	1,099	20,731
2018 LAW LIBRARY 20131	0	0	0	0	0	1,179
2019 PUBL DEFEND	0	0	59	8	0	11,142
2020 COMMUNICTNS	0	0	99	4,254	286	37,097
2021 SHERIFF	48,660	1,101	10,595	47,305	5,280	511,475
20211 SO BAILIFF	0	0	14	3,538	0	10,411
2024 SHF-BOATING 2021	0	0	137	9	46	3,665
002344 SHF-CLAMMET	0	0	0	0	0	67
2022 DRUG PREVENTTION	0	0	57	9	194	8,180
2031 JAIL	0	0	2,487	8,521	5,080	200,409
2033 JUV FAC	0	0	0	2	0	2,782
2035 PROBATION	19,645	23,228	480	26,564	3,596	175,291
002528 LOCAL COMM	0	0	60	7,105	593	28,900
02531 COMM CORRRTN	0	0	101	1,926	91	10,526
2036 VICTIM WITN	0	1,067	0	3,310	1,592	16,079
20363 YOUTH OFFEND GNT	0	0	62	2,056	46	7,631
20364 CO VICTIM WITN	0	0	0	0	0	0
2050 FLD WTR CON 02021	0	0	0	0	0	1,290
2059 AG ADM SERV	0	0	213	6,720	627	28,347
2060 AG COMM	2,295	0	638	23,457	2,404	100,761
2061 WTR MGT	1,243	1,259	40	2,313	171	16,528
2065 SITES_PROJ	3,318	0	0	7	0	31,314
2070 CLERK/RECOR	23,253	22,022	101	11,003	2,665	99,620
2071 CORONER	0	0	9	1,425	240	9,247
2074 LAFCO	0	0	0	0	0	38
2076 PLANN/BLDG	32,637	7,983	132	27,203	2,352	144,845
2077 ANIMAL CTRL	0	0	67	4,265	148	26,651
2080 TRAPPER	0	0	0	1	0	498
2081 OES	0	0	14	1,863	1,256	23,658
20811 HOME SECUR 2081	0	0	0	1	297	743
2083 PUBLIC ADMN	315	864	3	103	0	2,412
002258 DA INDIAN GAMNG	0	0	0	0	0	0
002327 JAIL INMATE	0	0	0	12	91	4,038
002329 DRUG	0	0	0	1	0	162
02331 CIVIL FEE CAP PROJ	0	0	0	1	91	446
02340 SHERIFF-SLESF 2021	0	0	0	6	1,634	4,078
002341 JAIL-SLESF 2031	0	0	0	0	91	244
002657 CC SERV AREA #2	0	0	77	17	57	6,388
3010 PUBLIC	40,807	25,409	4,380	24,468	2,665	304,705

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	
3016 BRIDGE FUND	0	0	0	0	0	0
3017 COUNTYWIDE ROAD	0	0	0	0	0	0
032001 CCRCD PYRLL	0	0	0	35	0	5,091
032025 CCRCD MISC PROJ	0	0	0	5	0	1,529
032026 CCRCD SPC CRP	0	0	0	0	0	0
032027 CCRCD - D.O.C.	0	0	0	0	0	0
032031 UL STONY FUEL	0	0	0	0	0	0
4010 BEHAVORIAL HEALTH	26,485	20,186	5,935	69,670	683	190,045
4011 SUBSTANCE ABUSE	11,426	8,708	216	130	586	50,983
4012 HEALTH	20,557	25,324	593	32,592	4,371	194,436
4013 MENTAL HEALTH	37,910	28,847	4,329	86,582	6,055	394,355
002936 MENTAL HLTH SERV	0	46	0	50	445	17,366
002939 MHSA EDUC &	0	0	0	0	0	127
002940 MHSA PREV &	0	0	0	6	2,023	5,170
002942 MHSA INFO TECH	0	0	0	0	0	0
002941 MHSA INNOVATION	0	0	0	3	57	722
002943 MHSA CAP FAC	0	0	0	9	2,777	6,097
002947 MHSA-HOUSING	0	516	0	8	137	3,988
002946 SAFE HEAVEN PROJ	6,097	0	0	7,539	2,355	16,041
4015 AIR/WTR POLL CON	0	0	119	5,177	1,819	27,584
4019 ENVIRONMENTAL	32,101	5,588	184	9,254	2,166	81,977
04021 STATE TRANSIT	0	0	0	0	0	124
4023 AMBULANCE	0	0	100	4	0	8,636
4031 CALIF CHILDRNS SRV	0	0	0	1	0	414
002853 CHILDRENS TRUST	0	0	0	2	0	463
5010 WELFARE ADMIN #108	5,816	9,229	172	80,573	2,877	204,268
5011 WELFARE #108	28,951	35,666	3,988	86,371	12,997	499,678
5012 IN HOME SUPP SERV	0	0	0	0	0	135
5020 CATEG AID/SAWS HHS	0	0	0	0	0	12,246
5032 INDG BURIAL	0	0	0	0	0	1
5033 SR NUTRITON	0	0	32	1,424	57	7,971
5041 JUV CRT WRD	0	0	0	3	0	1,030
5051 VET SERV	582	716	7	1,414	1,072	6,493
5061 SR CITIZENS	0	0	0	0	0	(47)
6012 SUPT OF SCH	0	0	0	0	0	0
6021 LIBRARY	101,650	43,479	2,959	36,083	2,362	257,996
6022 ADULT LITERACY	684	1,376	5	2	343	4,257
6023 FAMILY LIT	0	0	0	0	0	0
6031 AG EXTENS	0	0	180	5,959	516	22,899
7013 COUNTYWIDE	0	0	0	1	342	502

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	
7032 COL VET	2,815	0	53	3	0	9,065
7033 MAX VET	682	0	86	3	0	1,901
7034 PRIN VET	0	0	0	0	0	0
7035 WMS VET	0	0	48	5	0	10,073
2078 FISH AND GAME	0	0	58	0	854	1,661
7011 PARK AND REC 04006	0	0	0	0	0	0
1075 MIGRANT HOUSING	4,752	0	797	9,085	1,940	44,934
1076 MIGRANT HOUSING	0	0	0	1	0	203
1077 MIGRANT HOUSING	0	0	0	0	0	0
1078 MIGRANT HOUSING	0	0	0	0	0	709
04006 EAST PARK	0	0	164	2,834	183	9,639
04000 SOLID WASTE	0	0	588	10	57	10,833
04020 LOCAL	0	0	0	1	0	4,583
04001 AIRPORT ENTRPSE	14,288	0	275	14	6,177	77,484
04022 LOCAL	0	0	0	7	0	1,294
04002 TRANSIT AGENCY	788	0	834	2,165	708	48,183
04060 LAFCO	0	0	0	0	0	0
07526 IHSS PUBLIC	0	0	0	2	0	629
OUTSIDE AGENCIES	3,359	597	0	5,534	2,878	105,612
Direct Billings	15,085	0	0	0	0	26,672
Unallocated	6,615	0	4,321	7,315	0	1,572,026
Total	0	0	0	0	0	6,632,354

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 2021-2022 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 2023-2024 Cost Plan, the Building costs were obtained from the actual 2021-2022 depreciation expense and are as per below.

<u>Building Name</u>	<u>Depreciation Expense</u>
Hall of Record	\$8,699
Historic Courthouse	\$64,936
Historic Courthouse-Bunker	\$0
Municipal Courthouse	\$118,295
Colusa Plaza	\$6,849
Sheriff Department & Jail	\$81,428
Admin Building	\$18,793
Law Building	\$28,663
Other Buildings	<u>\$101,677</u>
Total	<u>\$429,340</u>

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	429,340			429,340
Total Allocated Additions:			0	0
Total To Be Allocated:	429,340	0		429,340

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	429,340	0	8,699	64,936	0
Departmental Totals					
Total Expenditures	429,340	0	8,699	64,936	0
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	429,340	0	8,699	64,936	0
Allocation Step 1					
1st Allocation	429,340	0	8,699	64,936	0
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 1000001 BUILDING DEPREC					
Total Allocated	429,340	0	8,699	64,936	0

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

2023-2024 COST ALLOCATION PLAN
2024 Version 10.0184-1

	COLUSA PLAZA	MUNI COURTHOUSE	JAIL	ADMIN BUILDING	OTHER BUILDINGS
Other Expense & Cost					
BUILDING USE	6,849	118,295	81,428	18,793	101,677
Departmental Totals					
Total Expenditures	6,849	118,295	81,428	18,793	101,677
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	6,849	118,295	81,428	18,793	101,677
Allocation Step 1					
1st Allocation	6,849	118,295	81,428	18,793	101,677
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 1000001 BUILDING DEPREC					
Total Allocated	6,849	118,295	81,428	18,793	101,677

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

LAW BUILDING				
Other Expense & Cost				
BUILDING USE	28,663			
Departmental Totals				
Total Expenditures	28,663			
Deductions				
Total Deductions	0			
Functional Cost	28,663			
Allocation Step 1				
1st Allocation	28,663			
Allocation Step 2				
2nd Allocation	0			
Total For 1000001 BUILDING DEPREC				
Total Allocated	28,663			

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	1,176	13.5188	1,176		1,176		1,176
1022 TREASURER	950	10.9208	950		950		950
1074 CUSTODIAN	775	8.9091	775		775		775
1109 PURCHASING	643	7.3917	643		643		643
1011 BRD OF SUPV	1,231	14.1511	1,231		1,231		1,231
1023 ASSESSOR	274	3.1498	274		274		274
1051 ELECTIONS	1,222	14.0476	1,222		1,222		1,222
2070 CLERK/RECOR	2,336	26.8535	2,336		2,336		2,336
2083 PUBLIC ADMN	92	1.0576	92		92		92
SubTotal	8,699	100.0000	8,699		8,699		8,699
Total	8,699	100.0000	8,699		8,699		8,699

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	9,407	14.4866	9,407		9,407		9,407
1021 AUDITOR	5,801	8.9334	5,801		5,801		5,801
1108 IT	861	1.3259	861		861		861
1011 BRD OF SUPV	4,648	7.1578	4,648		4,648		4,648
1023 ASSESSOR	14,872	22.9026	14,872		14,872		14,872
20132 SUP CRT- HIST 20131	29,347	45.1937	29,347		29,347		29,347
SubTotal	64,936	100.0000	64,936		64,936		64,936
Total	64,936	100.0000	64,936		64,936		64,936

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
2061 WTR MGT	341	4.9788	341		341		341
2076 PLANN/BLDG	1,393	20.3387	1,393		1,393		1,393
3010 PUBLIC WORKS/ROADS	3,780	55.1906	3,780		3,780		3,780
4019 ENVIRONMENTAL HEALTH	1,335	19.4919	1,335		1,335		1,335
SubTotal	6,849	100.0000	6,849		6,849		6,849
Total	6,849	100.0000	6,849		6,849		6,849

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	66,608	56.3067	66,608		66,608		66,608
2021 SHERIFF	25,675	21.7042	25,675		25,675		25,675
2035 PROBATION	26,012	21.9891	26,012		26,012		26,012
SubTotal	118,295	100.0000	118,295		118,295		118,295
Total	118,295	100.0000	118,295		118,295		118,295

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	0.1328	135		135		135
1073 MAINTENANCE	4,222	4.1524	4,222		4,222		4,222
2014 GRAND JURY	2,428	2.3880	2,428		2,428		2,428
2021 SHERIFF	11,045	10.8629	11,045		11,045		11,045
20363 YOUTH OFFEND GNT	549	0.5400	549		549		549
2060 AG COMM	3,810	3.7472	3,810		3,810		3,810
2065 SITES_PROJ	11,710	11.5170	11,710		11,710		11,710
2071 CORONER	162	0.1593	162		162		162
2076 PLANN/BLDG	1,470	1.4458	1,470		1,470		1,470
2077 ANIMAL CTRL	3,785	3.7226	3,785		3,785		3,785
3010 PUBLIC WORKS/ROADS	10,958	10.7774	10,958		10,958		10,958
4012 HEALTH	8,075	7.9419	8,075		8,075		8,075
4019 ENVIRONMENTAL HEALTH	1,953	1.9208	1,953		1,953		1,953
4023 AMBULANCE	3,001	2.9515	3,001		3,001		3,001
5010 WELFARE ADMIN #108	2,065	2.0310	2,065		2,065		2,065
5011 WELFARE #108	7,982	7.8504	7,982		7,982		7,982
5051 VET SERV	161	0.1583	161		161		161
6021 LIBRARY	12,217	12.0156	12,218		12,218		12,218
6022 ADULT LITERACY	284	0.2793	284		284		284
6031 AG EXTENS	2,409	2.3693	2,409		2,409		2,409
7032 COL VET	4,922	4.8409	4,922		4,922		4,922
7035 WMS VET	8,333	8.1956	8,333		8,333		8,333
SubTotal	101,676	100.0000	101,677		101,677		101,677
Total	101,676	100.0000	101,677		101,677		101,677

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	9,031	31.5075	9,031		9,031		9,031
2016 DIST ATTNY	19,632	68.4925	19,632		19,632		19,632
SubTotal	28,663	100.0000	28,663		28,663		28,663
Total	28,663	100.0000	28,663		28,663		28,663

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	13,235	0	9,407	0	0	0	0
1021 AUDITOR	7,112	1,176	5,801	0	0	0	0
1022 TREASURER	950	950	0	0	0	0	0
1031 CNTY CNSL	9,031	0	0	0	0	0	0
1040 PERSONNEL	12,503	0	0	0	0	0	0
1073 MAINTENANCE	4,222	0	0	0	0	0	0
1074 CUSTODIAN	775	775	0	0	0	0	0
1101 RISK	2,462	0	0	0	0	0	0
1108 IT	861	0	861	0	0	0	0
1109 PURCHASING	643	643	0	0	0	0	0
1011 BRD OF SUPV	5,879	1,231	4,648	0	0	0	0
1023 ASSESSOR	15,146	274	14,872	0	0	0	0
1051 ELECTIONS	1,222	1,222	0	0	0	0	0
20131 SUPERIOR COURT -	66,608	0	0	0	0	66,608	0
20132 SUP CRT- HIST 20131	29,347	0	29,347	0	0	0	0
2014 GRAND JURY	2,428	0	0	0	0	0	0
2016 DIST ATTN	19,632	0	0	0	0	0	0
2020 COMMUNICTNS	2,905	0	0	0	0	0	2,905
2021 SHERIFF	51,273	0	0	0	0	25,675	14,553
2031 JAIL	62,656	0	0	0	0	0	62,656
2035 PROBATION	26,012	0	0	0	0	26,012	0
20363 YOUTH OFFEND GNT	549	0	0	0	0	0	0
2060 AG COMM	3,810	0	0	0	0	0	0
2061 WTR MGT	341	0	0	0	341	0	0
2065 SITES_PROJ	11,710	0	0	0	0	0	0
2070 CLERK/RECOR	2,336	2,336	0	0	0	0	0
2071 CORONER	703	0	0	0	0	0	541
2076 PLANN/BLDG	2,863	0	0	0	1,393	0	0
2077 ANIMAL CTRL	3,785	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	14,738	0	0	0	3,780	0	0
4012 HEALTH	8,075	0	0	0	0	0	0
4019 ENVIRONMENTAL	3,288	0	0	0	1,335	0	0
4023 AMBULANCE	3,001	0	0	0	0	0	0
5010 WELFARE ADMIN #108	2,065	0	0	0	0	0	0
5011 WELFARE #108	7,982	0	0	0	0	0	0
5051 VET SERV	161	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
6021 LIBRARY	12,218	0	0	0	0	0	0
6022 ADULT LITERACY	284	0	0	0	0	0	0
6031 AG EXTENS	2,409	0	0	0	0	0	0
7032 COL VET	4,922	0	0	0	0	0	0
7035 WMS VET	8,333	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	429,340	8,699	64,936	0	6,849	118,295	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	9,031
1040 PERSONNEL	12,503	0	0
1073 MAINTENANCE	0	4,222	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 ATTNY	0	0	19,632
2020 COMMUNICTNS	0	0	0
2021 SHERIFF	0	11,045	0
2031 JAIL	0	0	0
2035 PROBATION	0	0	0
20363 YOUTH OFFEND GNT	0	549	0
2060 AG COMM	0	3,810	0
2061 WTR MGT	0	0	0
2065 SITES_PROJ	0	11,710	0
2070 CLERK/RECOR	0	0	0
2071 CORONER	0	162	0
2076 PLANN/BLDG	0	1,470	0
2077 ANIMAL CTRL	0	3,785	0
2081 OES	0	0	0
2083 PUBLIC ADMN	0	0	0
3010 PUBLIC	0	10,958	0
4012 HEALTH	0	8,075	0
4019 ENVIRONMENTAL	0	1,953	0
4023 AMBULANCE	0	3,001	0
5010 WELFARE ADMIN #108	0	2,065	0
5011 WELFARE #108	0	7,982	0
5051 VET SERV	0	161	0



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

Receiving Department	ADMIN BUILDING	OTHER BUILDINGS	LAW BUILDING
6021 LIBRARY	0	12,218	0
6022 ADULT LITERACY	0	284	0
6031 AG EXTENS	0	2,409	0
7032 COL VET	0	4,922	0
7035 WMS VET	0	8,333	0
Direct Billed	0	0	0
Total	18,793	101,677	28,663



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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
BOARD OF SUPV	5,879	NA	NA	5,879
ASSESSOR	15,146	NA	NA	15,146
ELECTIONS	1,222	NA	NA	1,222
JUDICIAL DIST	66,608	NA	NA	66,608
SUP CRT	29,347	NA	NA	29,347
GRAND JURY	2,428	NA	NA	2,428
DISTRICT ATTN	19,632	NA	NA	19,632
COMMUNICATIONS	2,905	NA	NA	2,905
SHERIFF	51,273	NA	NA	51,273
JAIL	62,656	NA	NA	62,656
PROBATION	26,012	NA	NA	26,012
YOUTHFUL OFFENDER GRANT	549	NA	NA	549
AG COMMISSIONER	3,810	NA	NA	3,810
WATER MANAGEMENT	341	NA	NA	341
SITES RESERVOIR PROJECT	11,710	NA	NA	11,710
CLERK/RECORDER	2,336	NA	NA	2,336
CORONER	703	NA	NA	703
PLANNING/BLDG	2,863	NA	NA	2,863
ANIML CNTRL SERV	3,785	NA	NA	3,785
OES	773	NA	NA	773
PUBLIC ADMIN	92	NA	NA	92
PUBLIC WORKS/ROADS	14,738	NA	NA	14,738
HEALTH	8,075	NA	NA	8,075
ENVIRONMENTAL HEALTH	3,288	NA	NA	3,288
AMBULANCE SERV	3,001	NA	NA	3,001
WELFARE ADMIN #108	2,065	NA	NA	2,065
WELFARE #108	7,982	NA	NA	7,982
VETERAN SERVICES	161	NA	NA	161
LIBRARY	12,218	NA	NA	12,218
ADULT LITERACY	284	NA	NA	284
AG EXTENSIONS	2,409	NA	NA	2,409
COLUSA VET HALL	4,922	NA	NA	4,922

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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
WMS VET HALL	8,333	NA	NA	8,333
Department Total:	377,546	0	0	377,546
Grand Total:	377,546	0	0	377,546

COLUSA COUNTY
Schedule 2.1 Narrative Description of 2021-2022 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 6/30/2022. 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 2023-2024 Cost Plan, the Equipment costs were obtained from the actual 2021-2022 depreciation expense and are as per below.

<u>Equipment Name</u>	<u>Depreciation Expense</u>
Heavy Trucks	\$ 5,430.00
Light Trucks	\$ 19,251.00
Autos	\$169,006.00
Other Equipment	<u>\$137,550.00</u>
Total	<u>\$331,237.00</u>

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	331,237			331,237
Total Allocated Additions:			0	0
Total To Be Allocated:	331,237	0		331,237

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	331,237	0	5,430	19,251	169,006
Departmental Totals					
Total Expenditures	331,237	0	5,430	19,251	169,006
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	331,237	0	5,430	19,251	169,006
Allocation Step 1					
1st Allocation	331,237	0	5,430	19,251	169,006
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 1000002 EQUIPMENT DEPREC					
Total Allocated	331,237	0	5,430	19,251	169,006

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

OTHER EQUIP	
Other Expense & Cost	
EQUIPMENT USE ALLOW	137,550
Departmental Totals	
Total Expenditures	137,550
Deductions	
Total Deductions	0
Functional Cost	137,550
Allocation Step 1	
1st Allocation	137,550
Allocation Step 2	
2nd Allocation	0
Total For 1000002 EQUIPMENT DEPREC	
Total Allocated	137,550

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	10.0203	1,929		1,929		1,929
1023 ASSESSOR	2,243	11.6513	2,243		2,243		2,243
2060 AG COMM	10,307	53.5400	10,307		10,307		10,307
2061 WTR MGT	2,843	14.7681	2,843		2,843		2,843
2076 PLANN/BLDG	1,929	10.0203	1,929		1,929		1,929
SubTotal	19,251	100.0000	19,251		19,251		19,251
Total	19,251	100.0000	19,251		19,251		19,251

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	4.9117	8,301		8,301		8,301
2021 SHERIFF	160,209	94.7948	160,209		160,209		160,209
2022 DRUG PREVENTTION	496	0.2935	496		496		496
SubTotal	169,006	100.0000	169,006		169,006		169,006
Total	169,006	100.0000	169,006		169,006		169,006

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	893	0.6492	893		893		893
1021 AUDITOR	4,457	3.2403	4,457		4,457		4,457
1022 TREASURER	56	0.0407	56		56		56
1031 CNTY CNSL	888	0.6456	888		888		888
1040 PERSONNEL	4,168	3.0302	4,168		4,168		4,168
1073 MAINTENANCE	15,473	11.2490	15,473		15,473		15,473
1074 CUSTODIAN	584	0.4246	584		584		584
1108 IT	11,749	8.5416	11,749		11,749		11,749
1109 PURCHASING	1,459	1.0607	1,459		1,459		1,459
002660 SRV AREA#1 CEN RCH	4,565	3.3188	4,565		4,565		4,565
1011 BRD OF SUPV	1,340	0.9742	1,340		1,340		1,340
1023 ASSESSOR	794	0.5772	794		794		794
1051 ELECTIONS	8,958	6.5125	8,958		8,958		8,958
2016 DIST ATTN	8,857	6.4391	8,857		8,857		8,857
2020 COMMUNICTNS	1,407	1.0229	1,407		1,407		1,407
2021 SHERIFF	16,990	12.3519	16,990		16,990		16,990
2022 DRUG PREVENTTION	2,233	1.6234	2,233		2,233		2,233
2031 JAIL	18,978	13.7973	18,978		18,978		18,978
2035 PROBATION	4,927	3.5820	4,927		4,927		4,927
2059 AG ADM SERV	475	0.3453	475		475		475
2060 AG COMM	2,592	1.8844	2,592		2,592		2,592
2061 WTR MGT	171	0.1243	171		171		171
2070 CLERK/RECOR	1,422	1.0338	1,422		1,422		1,422
2071 CORONER	12	0.0087	12		12		12
2076 PLANN/BLDG	6,630	4.8201	6,630		6,630		6,630
2077 ANIMAL CTRL	409	0.2973	409		409		409
2081 OES	10,589	7.6983	10,589		10,589		10,589
6021 LIBRARY	5,569	4.0487	5,569		5,569		5,569
6022 ADULT LITERACY	815	0.5925	815		815		815

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
6031 AG EXTENS	90	0.0654	90		90		90
SubTotal	137,550	100.0000	137,550		137,550		137,550
Total	137,550	100.0000	137,550		137,550		137,550

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	893	0	0	0	893
1021 AUDITOR	4,457	0	0	0	4,457
1022 TREASURER	56	0	0	0	56
1031 CNTY CNSL	888	0	0	0	888
1040 PERSONNEL	4,168	0	0	0	4,168
1073 MAINTENANCE	17,402	0	1,929	0	15,473
1074 CUSTODIAN	584	0	0	0	584
1108 IT	11,749	0	0	0	11,749
1109 PURCHASING	1,459	0	0	0	1,459
002660 SRV AREA#1 CEN	4,565	0	0	0	4,565
1011 BRD OF SUPV	1,340	0	0	0	1,340
1023 ASSESSOR	3,037	0	2,243	0	794
1051 ELECTIONS	8,958	0	0	0	8,958
2016 DIST ATTN	17,158	0	0	8,301	8,857
2020 COMMUNICTNS	1,407	0	0	0	1,407
2021 SHERIFF	177,199	0	0	160,209	16,990
2022 DRUG PREVENTTION	2,729	0	0	496	2,233
2031 JAIL	18,978	0	0	0	18,978
2035 PROBATION	8,118	3,191	0	0	4,927
2059 AG ADM SERV	475	0	0	0	475
2060 AG COMM	12,899	0	10,307	0	2,592
2061 WTR MGT	3,014	0	2,843	0	171
2070 CLERK/RECOR	1,422	0	0	0	1,422
2071 CORONER	12	0	0	0	12
2076 PLANN/BLDG	8,559	0	1,929	0	6,630
2077 ANIMAL CTRL	409	0	0	0	409
2081 OES	10,589	0	0	0	10,589
6021 LIBRARY	5,569	0	0	0	5,569
6022 ADULT LITERACY	815	0	0	0	815
6031 AG EXTENS	2,329	2,239	0	0	90
Direct Billed	0	0	0	0	0
Total	331,237	5,430	19,251	169,006	137,550



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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
SRV AREA#1 CEN RCH	4,565	NA	NA	4,565
BOARD OF SUPV	1,340	NA	NA	1,340
ASSESSOR	3,037	NA	NA	3,037
ELECTIONS	8,958	NA	NA	8,958
DISTRICT ATTN	17,158	NA	NA	17,158
COMMUNICATIONS	1,407	NA	NA	1,407
SHERIFF	177,199	NA	NA	177,199
DRUG PREVENTION	2,729	NA	NA	2,729
JAIL	18,978	NA	NA	18,978
PROBATION	8,118	NA	NA	8,118
AG ADMIN SERV	475	NA	NA	475
AG COMMISSIONER	12,899	NA	NA	12,899
WATER MANAGEMENT	3,014	NA	NA	3,014
CLERK/RECORDER	1,422	NA	NA	1,422
CORONER	12	NA	NA	12
PLANNING/BLDG	8,559	NA	NA	8,559
ANIML CNTRL SERV	409	NA	NA	409
OES	10,589	NA	NA	10,589
LIBRARY	5,569	NA	NA	5,569
ADULT LITERACY	815	NA	NA	815
AG EXTENSIONS	2,329	NA	NA	2,329
Department Total:	289,581	0	0	289,581
Grand Total:	289,581	0	0	289,581

COLUSA COUNTY
Schedule 3.1 Narrative Description of 2021-2022 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 2021-2022 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>
\$99	#412-47915	Dental Stabilization Reimbursement	General Government
\$724	#412-48012	Miscellaneous Reimbursement	General Government

DIRECT BILLED

There were no costs direct billed during the 2021-2022 Fiscal Year.

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

\$519,520 Total Budget 2021-2022 Actual Expenditures

\$291,259 Add back Transfers and Reimbursements

\$810,779 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:	810,779			810,779
FIXED ASSETS	(631)			
Total Deductions:	(631)			(631)
BUILDING DEPREC	13,235		13,235	
EQUIPMENT DEPREC	893		893	
1012 CAO		8,265	8,265	
1021 AUDITOR		7,742	7,742	
1022 TREASURER		3,047	3,047	
1031 CNTY CNSL		30,798	30,798	
1040 PERSONNEL		12,845	12,845	
1073 MAINTENANCE		12,569	12,569	
1074 CUSTODIAN		16,581	16,581	
1101 RISK MANAGEMENT/INSURANCE		77	77	
1108 IT		8,307	8,307	
1109 PURCHASING		2,868	2,868	
Total Allocated Additions:	14,128	103,099	117,227	117,227
#479321 PY INSURANCE DIVIDEND	0			
#479360 MISC-OTHER REVENUE	0			
#47915 DENTAL STBLZ REIMB	(99)			
#48012 MISC REIMB	(724)			
#479910 TRANSFERS IN	0			
Total Departmental Cost Adjustments:	(823)			(823)
Total To Be Allocated:	823,453	103,099		926,552

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

	Total	General & Admin	BUDGET PREP	PERSONNEL	MAINTENANCE
Wages & Benefits					
Salaries & Wages	745,151	0	141,859	20,484	35,882
Other Expense & Cost					
53060 COMMUNICATIONS	1,819	0	0	0	0
53090 HOUSEHOLD EXPENSE	0	0	0	0	0
53061 COMMUNICATIONS-CELL	2,160	0	0	0	0
53100 INSURANCE	1,550	0	0	0	0
53120 MAINTENANCE-EQUIPMENT	5,878	0	0	0	0
53121 MAINTENANCE-SOFTWARE	9,972	0	0	0	0
53150 MEMBERSHIPS	15,178	0	0	0	0
53163 FINANCE/LATE CHARGES	42	0	0	0	0
53170 OFFICE EXPENSE	2,261	0	0	0	0
53171 POSTAGE	540	0	0	0	0
53180 PROFESSIONAL SPEC SERV	13,426	0	0	0	0
53190 PUBL & LEGAL NOTICE	570	0	0	0	0
53200 RENTS & LEASES EQUIP	3,074	0	0	0	0
53229 INDIRECT OVERHEAD COSTS	0	0	0	0	0
53230 SPECIAL DEPT EXPENSE	34	0	0	0	0
53231 SOFTWARE	112	0	0	0	0
53250 TRANSPORTATION & TRAVEL	4,635	0	0	0	0
532504 TRANSPORT & TRAVEL-VENDOR	0	0	0	0	0
53251 EDUCATION & TRAINING	2,630	0	0	0	0
53260 UTILITIES	1,116	0	0	0	0
*FIXED ASSETS	631	631	0	0	0
Departmental Totals					
Total Expenditures	810,779	631	141,859	20,484	35,882
Deductions					
Total Deductions	(631)	(631)	0	0	0
Cost Adjustments					
#479321 PY INSURANCE DIVIDEND	0	0	0	0	0
#479360 MISC-OTHER REVENUE	0	0	0	0	0
#47915 DENTAL STBLZ REIMB	(99)	0	0	0	0
#48012 MISC REIMB	(724)	0	0	0	0
#479910 TRANSFERS IN	0	0	0	0	0

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

	Total	General & Admin	BUDGET PREP	PERSONNEL	MAINTENANCE
Functional Cost	809,325	0	141,859	20,484	35,882
Allocation Step 1					
Inbound- All Others	14,128	14,128	0	0	0
Reallocate Admin Costs		(14,128)	2,484	359	629
Unallocated Costs	(488,910)	0	0	0	0
1st Allocation	334,543	0	144,343	20,843	36,511
Allocation Step 2					
Inbound- All Others	103,099	103,099	0	0	0
Reallocate Admin Costs		(103,099)	18,125	2,619	4,588
Unallocated Costs	(61,085)	0	0	0	0
2nd Allocation	42,014	0	18,125	2,619	4,588
Total For 1010120 1012 CAO					
Total Allocated	376,557	0	162,468	23,462	41,099

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

	CUSTODIAN	IT	PURCHASING	RISK MGMT	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	5,425	8,169	105,356	11,610	413,057
Other Expense & Cost					
53060 COMMUNICATIONS	0	0	0	0	1,819
53090 HOUSEHOLD EXPENSE	0	0	0	0	0
53061 COMMUNICATIONS-CELL	0	0	0	0	2,160
53100 INSURANCE	0	0	0	0	1,550
53120 MAINTENANCE-EQUIPMENT	0	0	0	0	5,878
53121 MAINTENANCE-SOFTWARE	0	0	0	0	9,972
53150 MEMBERSHIPS	0	0	0	0	15,178
53163 FINANCE/LATE CHARGES	0	0	0	0	42
53170 OFFICE EXPENSE	0	0	0	0	2,261
53171 POSTAGE	0	0	0	0	540
53180 PROFESSIONAL SPEC SERV	0	0	0	0	13,426
53190 PUBL & LEGAL NOTICE	0	0	0	0	570
53200 RENTS & LEASES EQUIP	0	0	0	0	3,074
53229 INDIRECT OVERHEAD COSTS	0	0	0	0	0
53230 SPECIAL DEPT EXPENSE	0	0	0	0	34
53231 SOFTWARE	0	0	0	0	112
53250 TRANSPORTATION & TRAVEL	0	0	0	0	4,635
532504 TRANSPORT & TRAVEL-VENDOR	0	0	0	0	0
53251 EDUCATION & TRAINING	0	0	0	0	2,630
53260 UTILITIES	0	0	0	0	1,116
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	5,425	8,169	105,356	11,610	478,054
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
#47915 DENTAL STBLZ REIMB	0	0	0	0	(99)
#48012 MISC REIMB	0	0	0	0	(724)
#479910 TRANSFERS IN	0	0	0	0	0

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

	CUSTODIAN	IT	PURCHASING	RISK MGMT	GENERAL GOV'T
Functional Cost	5,425	8,169	105,356	11,610	477,231
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	95	143	1,845	203	8,370
Unallocated Costs	0	0	0	0	(485,601)
1st Allocation	5,520	8,312	107,201	11,813	0
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	691	1,041	13,465	1,485	61,085
Unallocated Costs	0	0	0	0	(61,085)
2nd Allocation	691	1,041	13,465	1,485	0
Total For 1010120 1012 CAO					
Total Allocated	6,211	9,353	120,666	13,298	0

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

RETIREE HEALTH

Wages & Benefits

Salaries & Wages	3,309
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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	3,309
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Deductions

Total Deductions	0
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Cost Adjustments

#479321 PY INSURANCE DIVIDEND	0
#479360 MISC-OTHER REVENUE	0
#47915 DENTAL STBLZ REIMB	0
#48012 MISC REIMB	0
#479910 TRANSFERS IN	0

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

RETIREE HEALTH

Functional Cost	3,309
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	0
Unallocated Costs	(3,309)
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	810,147	1.0523	1,519		1,519		1,519
1021 AUDITOR	1,608,580	2.0893	3,016		3,016	383	3,399
1022 TREASURER	644,232	0.8368	1,208		1,208	153	1,361
1031 CNTY CNSL	703,650	0.9139	1,319		1,319	167	1,486
1040 PERSONNEL	691,062	0.8976	1,296		1,296	164	1,460
1073 MAINTENANCE	587,234	0.7627	1,101		1,101	140	1,241
1074 CUSTODIAN	415,950	0.5403	780		780	99	879
1101 RISK MANAGEMENT/INSURANCE	145,048	0.1884	272		272	35	307
1108 IT	729,844	0.9480	1,368		1,368	174	1,542
1109 PURCHASING	854,888	1.1104	1,603		1,603	203	1,806
PSPS RESILIENCY GRANT	2,971	0.0039	6		6	1	7
CA EMERG SOL & HSING GRN	13,531	0.0176	25		25	3	28
TRANSITIONAL HOUSING	46,638	0.0606	87		87	11	98
1011 BRD OF SUPV	898,735	1.1673	1,685		1,685	214	1,899
1023 ASSESSOR	1,297,851	1.6857	2,433		2,433	309	2,742
10261 REV/REC	2,646	0.0034	5		5	1	6
1051 ELECTIONS	445,544	0.5787	835		835	106	941
1092 ADVERTISING	193	0.0003					
1103 EE_BENEFITS	6,940	0.0090	13		13	2	15
1106 SURVERYOR	56,722	0.0737	106		106	13	119
1107 REFUNDS	1,546	0.0020	3		3		3
20131 SUPERIOR COURT - CJF	611,138	0.7938	1,146		1,146	145	1,291
2014 GRAND JURY	20,382	0.0265	38		38	5	43
2016 DIST ATTN	2,120,651	2.7544	3,976		3,976	505	4,481
2017 CHILD SUPP SVCS	203,092	0.2638	381		381	48	429
2019 PUBL DEFEND	331,396	0.4304	621		621	79	700
2020 COMMUNICTNS	734,832	0.9544	1,378		1,378	175	1,553
2021 SHERIFF	5,664,181	7.3570	10,619		10,619	1,348	11,967
20211 SO BAILIFF	400,250	0.5199	750		750	95	845

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
2024 SHF-BOATING 2021	160,669	0.2087	301		301	38	339
002344 SHF-CLAMMET GRANT 2022	21,749	0.0282	41		41	5	46
2022 DRUG PREVENTTION	234,131	0.3041	439		439	56	495
2031 JAIL	4,222,851	5.4849	7,917		7,917	1,005	8,922
2033 JUV FAC	748,970	0.9728	1,404		1,404	178	1,582
2035 PROBATION	1,899,215	2.4668	3,561		3,561	452	4,013
002528 LOCAL COMM CORRCTN	472,732	0.6140	886		886	112	998
02531 COMM CORRTN PRFRM INCENT	213,153	0.2769	400		400	51	451
2036 VICTIM WITN	272,955	0.3545	512		512	65	577
20363 YOUTH OFFEND GNT	153,484	0.1994	288		288	37	325
2050 FLD WTR CON 02021	25,797	0.0335	48		48	6	54
2059 AG ADM SERV	692,057	0.8989	1,297		1,297	165	1,462
2060 AG COMM	1,534,057	1.9925	2,876		2,876	365	3,241
2061 WTR MGT	113,283	0.1471	212		212	27	239
2065 SITES_PROJ	1,474,277	1.9149	2,764		2,764	351	3,115
2070 CLERK/RECOR	402,362	0.5226	754		754	96	850
2071 CORONER	255,134	0.3314	478		478	61	539
2076 PLANN/BLDG	999,673	1.2984	1,874		1,874	238	2,112
2077 ANIMAL CTRL	247,024	0.3209	463		463	59	522
2080 TRAPPER	78,636	0.1021	147		147	19	166
2081 OES	330,862	0.4297	620		620	79	699
20811 HOME SECUR 2081	1,960	0.0025	4		4		4
2083 PUBLIC ADMN	17,901	0.0233	34		34	4	38
002327 JAIL INMATE WELFARE 2031	25,303	0.0329	47		47	6	53
002329 DRUG ENFORCEMENT 2022	2,940	0.0038	6		6	1	7
02331 CIVIL FEE CAP PROJ 2021	25,155	0.0327	47		47	6	53
02340 SHERIFF-SLESF 2021	54,808	0.0712	103		103	13	116
002657 CC SERV AREA #2	140,811	0.1829	264		264	34	298
3010 PUBLIC WORKS/ROADS	5,090,087	6.6113	9,543		9,543	1,211	10,754
4010 BEHAVORIAL HEALTH ADMIN SERV	1,050,525	1.3645	1,970		1,970	250	2,220

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

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
4011 SUBSTANCE ABUSE SERVICES	606,657	0.7880	1,137		1,137	144	1,281
4012 HEALTH	2,509,817	3.2599	4,705		4,705	597	5,302
4013 MENTAL HEALTH	8,686,284	11.2825	16,286		16,286	2,065	18,351
002936 MENTAL HLTH SERV FUND	1,551,802	2.0156	2,909		2,909	369	3,278
002939 MHSA EDUC & TRAIN 002936	33,773	0.0439	63		63	8	71
002940 MHSA PREV & EARLY INTERV	368,678	0.4789	691		691	88	779
002941 MHSA INNOVATION 002936	93,887	0.1219	176		176	22	198
002943 MHSA CAP FAC 002936	79,860	0.1037	150		150	19	169
002947 MHSA-HOUSING	70,836	0.0920	133		133	17	150
4015 AIR/WTR POLL CON	515,026	0.6689	966		966	123	1,089
4019 ENVIRONMENTAL HEALTH	602,025	0.7819	1,129		1,129	143	1,272
4023 AMBULANCE	17,323	0.0225	32		32	4	36
4031 CALIF CHILDRNS SRV 4012	7,789	0.0101	15		15	2	17
5010 WELFARE ADMIN #108	1,478,847	1.9208	2,773		2,773	352	3,125
5011 WELFARE #108	7,347,168	9.5430	13,775		13,775	1,748	15,523
5020 CATEG AID/SAWS HHS 5011	4,036,459	5.2428	7,568		7,568	960	8,528
5032 INDG BURIAL	323	0.0004	1		1		1
5033 SR NUTRITON	239,472	0.3110	449		449	57	506
5041 JUV CRT WRD	49,367	0.0641	93		93	12	105
5051 VET SERV	124,407	0.1616	233		233	30	263
5061 SR CITIZENS	-17,322	-0.0225	-32		-32	-4	-36
6021 LIBRARY	1,384,278	1.7980	2,595		2,595	329	2,924
6022 ADULT LITERACY	26,778	0.0348	50		50	6	56
6031 AG EXTENS	390,024	0.5066	731		731	93	824
7013 COUNTYWIDE RECREATION	6,889	0.0089	13		13	2	15
7032 COL VET	27,105	0.0352	51		51	6	57
7033 MAX VET	7,025	0.0091	13		13	2	15
7035 WMS VET	17,107	0.0222	32		32	4	36
2078 FISH AND GAME	8,391	0.0109	16		16	2	18
1075 MIGRANT HOUSING	538,841	0.6999	1,010		1,010	128	1,138

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
1076 MIGRANT HOUSING 1075	5,560	0.0072	10		10	1	11
1078 MIGRANT HOUSING 1075	233,755	0.3036	438		438	56	494
04006 EAST PARK RESERVOIR	364,426	0.4733	683		683	87	770
04000 SOLID WASTE	2,567,674	3.3351	4,814		4,814	611	5,425
04001 AIRPORT ENTRPSE	439,108	0.5703	823		823	104	927
07526 IHSS PUBLIC AUTHORITY	119,276	0.1549	224		224	28	252
OUTSIDE AGENCIES	1,439,353	1.8695	2,699		2,699	342	3,041
SubTotal	76,990,503	100.0000	144,343		144,343	18,125	162,468
Total	76,990,503	100.0000	144,343		144,343	18,125	162,468

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	8,696	1.2164	254		254		254
1021 AUDITOR	18,444	2.5800	538		538	68	606
1022 TREASURER	5,135	0.7183	150		150	19	169
1031 CNTY CNSL	6,165	0.8624	180		180	23	203
1040 PERSONNEL	5,909	0.8266	172		172	22	194
1073 MAINTENANCE	7,761	1.0856	226		226	29	255
1074 CUSTODIAN	10,505	1.4695	306		306	39	345
1101 RISK MANAGEMENT/INSURANCE	11,850	1.6576	346		346	44	390
1108 IT	7,278	1.0181	212		212	27	239
1109 PURCHASING	2,797	0.3913	82		82	10	92
1011 BRD OF SUPV	5,080	0.7106	148		148	19	167
1023 ASSESSOR	20,325	2.8432	593		593	75	668
1051 ELECTIONS	3,653	0.5110	107		107	14	121
2016 DIST ATTN Y	24,958	3.4913	728		728	93	821
2017 CHILD SUPP SVCS	12,321	1.7235	359		359	46	405
2020 COMMUNICTNS	12,745	1.7828	372		372	47	419
2021 SHERIFF	70,341	9.8397	2,051		2,051	261	2,312
20211 SO BAILIFF	3,149	0.4405	92		92	12	104
2031 JAIL	27,772	3.8849	810		810	103	913
2035 PROBATION	29,565	4.1357	862		862	110	972
002528 LOCAL COMM CORRCTN	5,290	0.7400	154		154	20	174
02531 COMM CORR TN PRFRM INCENT	1,789	0.2503	52		52	7	59
2036 VICTIM WITN	1,407	0.1968	41		41	5	46
20363 YOUTH OFFEND GNT	1,637	0.2290	48		48	6	54
2059 AG ADM SERV	12,053	1.6860	351		351	45	396
2060 AG COMM	15,834	2.2149	462		462	59	521
2061 WTR MGT	1,363	0.1907	40		40	5	45
2070 CLERK/RECOR	7,798	1.0908	227		227	29	256
2071 CORONER	1,260	0.1763	37		37	5	42

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
2076 PLANN/BLDG	11,238	1.5720	328		328	42	370
2077 ANIMAL CTRL	3,069	0.4293	89		89	11	100
2081 OES	1,544	0.2160	45		45	6	51
2083 PUBLIC ADMN	38	0.0053	1		1		1
3010 PUBLIC WORKS/ROADS	54,149	7.5746	1,579		1,579	201	1,780
4010 BEHAVORIAL HEALTH ADMIN SERV	29,935	4.1875	873		873	111	984
4012 HEALTH	42,166	5.8984	1,229		1,229	156	1,385
4013 MENTAL HEALTH	62,691	8.7695	1,828		1,828	233	2,061
4015 AIR/WTR POLL CON	4,035	0.5644	118		118	15	133
4019 ENVIRONMENTAL HEALTH	8,448	1.1818	246		246	31	277
5010 WELFARE ADMIN #108	22,627	3.1652	660		660	84	744
5011 WELFARE #108	80,538	11.2661	2,344		2,344	296	2,640
5033 SR NUTRITON	2,876	0.4023	84		84	11	95
5051 VET SERV	1,451	0.2030	42		42	5	47
6021 LIBRARY	19,800	2.7697	577		577	73	650
6031 AG EXTENS	4,342	0.6074	127		127	16	143
1075 MIGRANT HOUSING	3,109	0.4349	91		91	12	103
04006 EAST PARK RESERVOIR	2,644	0.3699	77		77	10	87
04001 AIRPORT ENTRPSE	18	0.0025	1		1		1
04002 TRANSIT AGENCY	17,274	2.4164	504		504	64	568
SubTotal	714,872	100.0000	20,843		20,843	2,619	23,462
Total	714,872	100.0000	20,843		20,843	2,619	23,462

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	6,355	1.0163	371		371		371
1021 AUDITOR	6,852	1.0958	400		400	51	451
1022 TREASURER	1,326	0.2121	77		77	10	87
1031 CNTY CNSL	157,278	25.1530	9,184		9,184	1,166	10,350
1040 PERSONNEL	2,157	0.3450	126		126	16	142
1074 CUSTODIAN	1,092	0.1746	64		64	8	72
1101 RISK MANAGEMENT/INSURANCE	229	0.0366	13		13	2	15
1108 IT	3,169	0.5068	185		185	23	208
1109 PURCHASING	1,208	0.1932	71		71	9	80
1011 BRD OF SUPV	5,461	0.8734	319		319	40	359
1023 ASSESSOR	10,935	1.7488	639		639	81	720
1051 ELECTIONS	1,722	0.2754	101		101	13	114
20131 SUPERIOR COURT - CJF	7,028	1.1240	410		410	52	462
20132 SUP CRT- HIST 20131	19,853	3.1750	1,159		1,159	147	1,306
20133 SUP CRT - BNKR 20131	255	0.0408	15		15	2	17
2016 DIST ATTN Y	208,524	33.3485	12,177		12,177	1,545	13,722
2021 SHERIFF	19,445	3.1098	1,135		1,135	144	1,279
2035 PROBATION	4,295	0.6869	251		251	32	283
2060 AG COMM	3,237	0.5177	189		189	24	213
2065 SITES_PROJ	3,374	0.5396	197		197	25	222
2070 CLERK/RECOR	8,989	1.4376	525		525	67	592
2076 PLANN/BLDG	3,363	0.5378	196		196	25	221
2083 PUBLIC ADMN	129	0.0206	8		8	1	9
3010 PUBLIC WORKS/ROADS	13,086	2.0928	764		764	97	861
4010 BEHAVORIAL HEALTH ADMIN SERV	14,185	2.2686	828		828	105	933
4011 SUBSTANCE ABUSE SERVICES	6,121	0.9789	357		357	45	402
4012 HEALTH	5,880	0.9404	343		343	44	387
4013 MENTAL HEALTH	18,276	2.9228	1,067		1,067	135	1,202
002936 MENTAL HLTH SERV FUND	2,030	0.3247	119		119	15	134

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
002946 SAFE HEAVEN PROJ 002940	761	0.1217	44		44	6	50
4019 ENVIRONMENTAL HEALTH	2,585	0.4134	151		151	19	170
5010 WELFARE ADMIN #108	2,143	0.3427	125		125	16	141
5011 WELFARE #108	8,281	1.3244	484		484	61	545
5051 VET SERV	168	0.0269	10		10	1	11
6021 LIBRARY	30,443	4.8687	1,778		1,778	226	2,004
6022 ADULT LITERACY	227	0.0363	13		13	2	15
7032 COL VET	930	0.1487	54		54	7	61
7033 MAX VET	228	0.0365	13		13	2	15
04001 AIRPORT ENTRPSE	19,988	3.1966	1,167		1,167	148	1,315
04002 TRANSIT AGENCY	76	0.0122	4		4	1	5
OUTSIDE AGENCIES	23,601	3.7744	1,378		1,378	175	1,553
SubTotal	625,285	100.0000	36,511		36,511	4,588	41,099
Total	625,285	100.0000	36,511		36,511	4,588	41,099

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	14,588	3.5719	197		197		197
1021 AUDITOR	19,071	4.6696	258		258	33	291
1022 TREASURER	8,231	2.0154	111		111	14	125
1031 CNTY CNSL	12,290	3.0092	166		166	22	188
1040 PERSONNEL	9,725	2.3812	131		131	17	148
1073 MAINTENANCE	11,507	2.8175	156		156	20	176
1074 CUSTODIAN	4,255	1.0418	58		58	7	65
1101 RISK MANAGEMENT/INSURANCE	1,994	0.4882	27		27	3	30
1108 IT	7,013	1.7172	95		95	12	107
1109 PURCHASING	9,250	2.2649	125		125	16	141
1011 BRD OF SUPV	17,143	4.1975	232		232	30	262
1023 ASSESSOR	20,451	5.0075	276		276	36	312
1051 ELECTIONS	8,426	2.0631	114		114	15	129
20131 SUPERIOR COURT - CJF	10,160	2.4877	137		137	18	155
20132 SUP CRT- HIST 20131	16,775	4.1074	227		227	29	256
20133 SUP CRT - BNKR 20131	3,582	0.8771	48		48	6	54
2016 DIST ATTN Y	15,328	3.7531	207		207	27	234
2021 SHERIFF	594	0.1454	8		8	1	9
2035 PROBATION	20,303	4.9712	274		274	36	310
2036 VICTIM WITN	1,019	0.2495	14		14	2	16
2070 CLERK/RECOR	21,151	5.1789	286		286	37	323
2076 PLANN/BLDG	7,227	1.7696	98		98	13	111
2083 PUBLIC ADMN	829	0.2030	11		11	1	12
3010 PUBLIC WORKS/ROADS	21,515	5.2680	291		291	38	329
4010 BEHAVORIAL HEALTH ADMIN SERV	18,187	4.4531	246		246	32	278
4011 SUBSTANCE ABUSE SERVICES	7,845	1.9209	106		106	14	120
4012 HEALTH	19,196	4.7002	259		259	34	293
4013 MENTAL HEALTH	23,428	5.7364	317		317	41	358
002936 MENTAL HLTH SERV FUND	2,603	0.6374	35		35	5	40

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
4019 ENVIRONMENTAL HEALTH	10,550	2.5832	143		143	19	162
5010 WELFARE ADMIN #108	6,996	1.7130	95		95	12	107
5011 WELFARE #108	27,036	6.6198	365		365	47	412
5051 VET SERV	272	0.0666	4		4		4
5061 SR CITIZENS	271	0.0664	4		4		4
6021 LIBRARY	28,589	7.0001	385		385	52	437
6022 ADULT LITERACY	872	0.2135	12		12	2	14
OUTSIDE AGENCIES	137	0.0335	2		2		2
SubTotal	408,409	100.0000	5,520		5,520	691	6,211
Total	408,409	100.0000	5,520		5,520	691	6,211

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	9,320	1.2728	106		106		106
1021 AUDITOR	23,507	3.2104	267		267	34	301
1022 TREASURER	8,337	1.1386	95		95	12	107
1031 CNTY CNSL	16,050	2.1920	182		182	23	205
1040 PERSONNEL	10,901	1.4888	124		124	16	140
1073 MAINTENANCE	10,050	1.3725	114		114	14	128
1074 CUSTODIAN	6,430	0.8781	73		73	9	82
1101 RISK MANAGEMENT/INSURANCE	1,845	0.2520	21		21	3	24
1108 IT	7,073	0.9660	80		80	10	90
1109 PURCHASING	3,429	0.4683	39		39	5	44
002128 ALMOND PARADISE ST LITNG	1	0.0001					
002133 WHISPER CRK-CROSS CRK LIT	1	0.0001					
002550 MFH CARE FUNDS 1075	1	0.0001					
002660 SRV AREA#1 CEN RCH	4	0.0005					
03000 ARBCKLE-C/C FIRE	14	0.0019					
03010 BEAR VL-INDIAN VL FIRE	5	0.0007					
03030 MAX FIRE PROT	8	0.0011					
03040 PRINCETN FIRE PROT	4	0.0005					
03060 SAC RIV FIRE DIST	15	0.0020					
03080 ARBCKLE CEM	4	0.0005					
03090 COLLEGE CTY CEM	2	0.0003					
03100 COL CEM DIST	9	0.0012					
03120 GRND ISLAND CEM	1	0.0001					
03130 MAXWELL CEM	8	0.0011					
03140 PRINCETON CEM	1	0.0001					
03150 STONYFRD-IND VL CEM	2	0.0003					
03160 WILLIAMS CEM	6	0.0008					
03175 ARBUCKLE PARK & REC DIST	1	0.0001					
03177 ARB P/REC-PRK/FAC 03175	7	0.0010					

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
03178 ARB P&R DIST-POOLS 03175	2	0.0003					
03180 MAXWELL REC & PARK DIST	3	0.0004					
03190 COLUSA BSN DRN	5	0.0007					
03200 COLUSA RESC CONV	5	0.0007					
03260 CO MOSQ ABATMNT	11	0.0015					
03320 REC DIST 2047	1	0.0001					
03410 COLUSA CO WTRWKS #1	4	0.0005					
03420 PRINCTN WATRWRKS	3	0.0004					
03511 CRTINA CSD RED RNCH ZN2	4	0.0005					
03512 CRTINA CSD RVR GLN ZN3	4	0.0005					
03513 CRTINA CSD WILDWD ES ZN4	2	0.0003					
1011 BRD OF SUPV	7,597	1.0375	86		86	11	97
1023 ASSESSOR	14,426	1.9702	164		164	21	185
1051 ELECTIONS	5,000	0.6829	57		57	7	64
1103 EE_BENEFITS	1	0.0001					
1104 INSURANCE 1101	1	0.0001					
1106 SURVERYOR	1	0.0001					
20131 SUPERIOR COURT - CJF	3	0.0004					
2014 GRAND JURY	113	0.0154	1		1		1
2016 DIST ATTN Y	43,265	5.9087	491		491	62	553
2017 CHILD SUPP SVCS	2,273	0.3104	26		26	3	29
2019 PUBL DEFEND	2	0.0003					
2020 COMMUNICTNS	4,330	0.5913	49		49	6	55
2021 SHERIFF	46,891	6.4039	532		532	68	600
20211 SO BAILIFF	3,607	0.4926	41		41	5	46
2024 SHF-BOATING 2021	2	0.0003					
2022 DRUG PREVENTTION	2	0.0003					
2031 JAIL	8,647	1.1809	98		98	12	110
2035 PROBATION	32,047	4.3767	364		364	46	410
002528 LOCAL COMM CORRCTN	6,067	0.8286	69		69	9	78

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
02531 COMM CORR TN PRFRM INCENT	2,052	0.2802	23		23	3	26
2036 VICTIM WITN	1,766	0.2412	20		20	3	23
20363 YOUTH OFFEND GNT	1,875	0.2561	21		21	3	24
2059 AG ADM SERV	6,841	0.9343	78		78	10	88
2060 AG COMM	21,124	2.8849	240		240	30	270
2061 WTR MGT	2,320	0.3168	26		26	3	29
2065 SITES_PROJ	2	0.0003					
2070 CLERK/RECOR	6,871	0.9384	78		78	10	88
2071 CORONER	1,446	0.1975	16		16	2	18
2076 PLANN/BLDG	16,128	2.2026	183		183	23	206
2077 ANIMAL CTRL	2,890	0.3947	33		33	4	37
2081 OES	1,809	0.2471	21		21	3	24
20811 HOME SECUR 2081	1	0.0001					
2083 PUBLIC ADMN	103	0.0141	1		1		1
002327 JAIL INMATE WELFARE 2031	3	0.0004					
02340 SHERIFF-SLESF 2021	1	0.0001					
002657 CC SERV AREA #2	4	0.0005					
3010 PUBLIC WORKS/ROADS	25,087	3.4261	285		285	36	321
032001 CCRCD PYRLL 03200	7	0.0010					
032025 CCRCD MISC PROJ 03200	1	0.0001					
4010 BEHAVORIAL HEALTH ADMIN SERV	54,006	7.3756	613		613	78	691
4011 SUBSTANCE ABUSE SERVICES	21	0.0029					
4012 HEALTH	18,766	2.5629	213		213	27	240
4013 MENTAL HEALTH	62,044	8.4734	704		704	89	793
002936 MENTAL HLTH SERV FUND	4	0.0005					
002947 MHSA-HOUSING	5	0.0007					
4015 AIR/WTR POLL CON	4,779	0.6527	54		54	7	61
4019 ENVIRONMENTAL HEALTH	8,265	1.1288	94		94	12	106
4023 AMBULANCE	2	0.0003					
002853 CHILDRENS TRUST FUND	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
5010 WELFARE ADMIN #108	101,002	13.7943	1,149		1,149	148	1,297
5011 WELFARE #108	76,527	10.4513	869		869	110	979
5033 SR NUTRITON	2,887	0.3943	33		33	4	37
5051 VET SERV	1,442	0.1969	16		16	2	18
6021 LIBRARY	25,339	3.4606	288		288	36	324
6031 AG EXTENS	4,737	0.6469	54		54	7	61
7032 COL VET	1	0.0001					
7033 MAX VET	1	0.0001					
7035 WMS VET	1	0.0001					
1075 MIGRANT HOUSING	4,409	0.6021	50		50	6	56
04006 EAST PARK RESERVOIR	2,887	0.3943	33		33	4	37
04000 SOLID WASTE	2	0.0003					
04001 AIRPORT ENTRPSE	5	0.0007					
04022 LOCAL TRANSPORTATION	2	0.0003					
04002 TRANSIT AGENCY	3,279	0.4478	37		37	5	42
07526 IHSS PUBLIC AUTHORITY	1	0.0001					
OUTSIDE AGENCIES	123	0.0168	1		1		1
SubTotal	732,224	100.0000	8,312		8,312	1,041	9,353
Total	732,224	100.0000	8,312		8,312	1,041	9,353

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	6,818	5.4147	5,805		5,805		5,805
1021 AUDITOR	10,920	8.6724	9,297		9,297	1,235	10,532
1022 TREASURER	4,760	3.7803	4,053		4,053	538	4,591
1031 CNTY CNSL	590	0.4686	502		502	67	569
1040 PERSONNEL	1,210	0.9610	1,030		1,030	137	1,167
1073 MAINTENANCE	1,375	1.0920	1,171		1,171	155	1,326
1074 CUSTODIAN	666	0.5289	567		567	75	642
1101 RISK MANAGEMENT/INSURANCE	591	0.4694	503		503	67	570
1108 IT	2,804	2.2269	2,387		2,387	317	2,704
1109 PURCHASING	1,664	1.3215	1,417		1,417	188	1,605
03010 BEAR VL-INDIAN VL FIRE	3,694	2.9337	3,145		3,145	418	3,563
03100 COL CEM DIST	3,458	2.7463	2,944		2,944	391	3,335
03160 WILLIAMS CEM	106	0.0842	90		90	12	102
1011 BRD OF SUPV	266	0.2113	226		226	30	256
1023 ASSESSOR	2,968	2.3571	2,527		2,527	336	2,863
1051 ELECTIONS	8,890	7.0603	7,569		7,569	1,005	8,574
2014 GRAND JURY	94	0.0747	80		80	11	91
2016 DIST ATTN	630	0.5003	536		536	71	607
2017 CHILD SUPP SVCS	794	0.6306	676		676	90	766
2020 COMMUNICTNS	46	0.0365	39		39	5	44
2021 SHERIFF	970	0.7704	826		826	110	936
2024 SHF-BOATING 2021	24	0.0191	20		20	3	23
2022 DRUG PREVENTTION	24	0.0191	20		20	3	23
2031 JAIL	400	0.3177	341		341	45	386
2035 PROBATION	1,418	1.1261	1,207		1,207	160	1,367
002528 LOCAL COMM CORRCTN	384	0.3050	327		327	43	370
2036 VICTIM WITN	158	0.1255	135		135	18	153
20363 YOUTH OFFEND GNT	12	0.0095	10		10	1	11
2059 AG ADM SERV	54	0.0429	46		46	6	52

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
2060 AG COMM	1,425	1.1317	1,213		1,213	161	1,374
2061 WTR MGT	172	0.1366	146		146	19	165
2070 CLERK/RECOR	1,550	1.2310	1,320		1,320	175	1,495
2071 CORONER	1,159	0.9205	987		987	131	1,118
2076 PLANN/BLDG	4,080	3.2403	3,474		3,474	461	3,935
2077 ANIMAL CTRL	1,111	0.8823	946		946	126	1,072
2081 OES	308	0.2446	262		262	35	297
20811 HOME SECUR 2081	12	0.0095	10		10	1	11
002327 JAIL INMATE WELFARE 2031	164	0.1302	140		140	19	159
02340 SHERIFF-SLESF 2021	661	0.5250	563		563	75	638
002341 JAIL-SLESF 2031	24	0.0191	20		20	3	23
002657 CC SERV AREA #2	633	0.5027	539		539	72	611
3010 PUBLIC WORKS/ROADS	704	0.5591	599		599	80	679
4010 BEHAVORIAL HEALTH ADMIN SERV	167	0.1326	142		142	19	161
4011 SUBSTANCE ABUSE SERVICES	224	0.1779	191		191	25	216
4012 HEALTH	6,758	5.3671	5,754		5,754	764	6,518
4013 MENTAL HEALTH	14,167	11.2512	12,061		12,061	1,602	13,663
002936 MENTAL HLTH SERV FUND	212	0.1684	180		180	24	204
002940 MHSA PREV & EARLY INTERV	312	0.2478	266		266	35	301
002943 MHSA CAP FAC 002936	786	0.6242	669		669	89	758
002947 MHSA-HOUSING	978	0.7767	833		833	111	944
4015 AIR/WTR POLL CON	574	0.4559	489		489	65	554
4019 ENVIRONMENTAL HEALTH	2,403	1.9084	2,046		2,046	272	2,318
5010 WELFARE ADMIN #108	2,635	2.0927	2,243		2,243	298	2,541
5011 WELFARE #108	9,595	7.6202	8,169		8,169	1,085	9,254
5051 VET SERV	170	0.1350	145		145	19	164
6021 LIBRARY	1,189	0.9443	1,012		1,012	134	1,146
6022 ADULT LITERACY	58	0.0461	49		49	7	56
6031 AG EXTENS	13	0.0103	11		11	1	12
2078 FISH AND GAME	707	0.5615	602		602	80	682

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
1075 MIGRANT HOUSING	134	0.1064	114		114	15	129
04001 AIRPORT ENTRPSE	15,053	11.9543	12,815		12,815	1,700	14,515
04002 TRANSIT AGENCY	184	0.1461	157		157	21	178
OUTSIDE AGENCIES	1,806	1.4343	1,538		1,538	204	1,742
SubTotal	125,916	100.0000	107,201		107,201	13,465	120,666
Total	125,916	100.0000	107,201		107,201	13,465	120,666

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	31	0.1116	13		13		13
1021 AUDITOR	56	0.2016	24		24	3	27
1022 TREASURER	158	0.5688	67		67	8	75
1031 CNTY CNSL	45	0.1620	19		19	2	21
1040 PERSONNEL	67	0.2412	28		28	4	32
1073 MAINTENANCE	732	2.6351	311		311	39	350
1074 CUSTODIAN	49	0.1764	21		21	3	24
1108 IT	49	0.1764	21		21	3	24
1109 PURCHASING	20	0.0720	9		9	1	10
002128 ALMOND PARADISE ST LITNG	9	0.0324	4		4		4
002129 THOMPSON ST LITNG	9	0.0324	4		4		4
002133 WHISPER CRK-CROSS CRK LIT	9	0.0324	4		4		4
002660 SRV AREA#1 CEN RCH	51	0.1836	22		22	3	25
1011 BRD OF SUPV	85	0.3060	36		36	5	41
1023 ASSESSOR	234	0.8424	100		100	13	113
1051 ELECTIONS	31	0.1116	13		13	2	15
20131 SUPERIOR COURT - CJF	170	0.6120	72		72	9	81
2016 DIST ATTN Y	483	1.7387	205		205	26	231
20161 DA WEL/INV	4	0.0144	2		2		2
2017 CHILD SUPP SVCS	82	0.2952	35		35	4	39
2019 PUBL DEFEND	39	0.1404	17		17	2	19
2020 COMMUNICTNS	47	0.1692	20		20	3	23
2021 SHERIFF	5,386	19.3885	2,291		2,291	288	2,579
20211 SO BAILIFF	8	0.0288	3		3		3
2024 SHF-BOATING 2021	77	0.2772	33		33	4	37
2022 DRUG PREVENTTION	33	0.1188	14		14	2	16
2031 JAIL	3,827	13.7766	1,627		1,627	205	1,832
2035 PROBATION	246	0.8856	105		105	13	118
002528 LOCAL COMM CORRCTN	24	0.0864	10		10	1	11

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	59	0.2124	25		25	3	28
20363 YOUTH OFFEND GNT	34	0.1224	14		14	2	16
2059 AG ADM SERV	98	0.3528	42		42	5	47
2060 AG COMM	473	1.7027	201		201	25	226
2061 WTR MGT	23	0.0828	10		10	1	11
2070 CLERK/RECOR	50	0.1800	21		21	3	24
2071 CORONER	4	0.0144	2		2		2
2076 PLANN/BLDG	72	0.2592	31		31	4	35
2077 ANIMAL CTRL	38	0.1368	16		16	2	18
2081 OES	8	0.0288	3		3		3
2083 PUBLIC ADMN	1	0.0036					
002657 CC SERV AREA #2	48	0.1728	20		20	3	23
3010 PUBLIC WORKS/ROADS	3,531	12.7110	1,502		1,502	189	1,691
4010 BEHAVORIAL HEALTH ADMIN SERV	3,486	12.5490	1,482		1,482	187	1,669
4011 SUBSTANCE ABUSE SERVICES	73	0.2628	31		31	4	35
4012 HEALTH	239	0.8604	102		102	13	115
4013 MENTAL HEALTH	1,352	4.8670	575		575	72	647
002936 MENTAL HLTH SERV FUND	1	0.0036					
4015 AIR/WTR POLL CON	68	0.2448	29		29	4	33
4019 ENVIRONMENTAL HEALTH	117	0.4212	50		50	6	56
4023 AMBULANCE	67	0.2412	28		28	4	32
5010 WELFARE ADMIN #108	94	0.3384	40		40	5	45
5011 WELFARE #108	2,852	10.2667	1,213		1,213	153	1,366
5033 SR NUTRITON	18	0.0648	8		8	1	9
5051 VET SERV	4	0.0144	2		2		2
6021 LIBRARY	1,043	3.7546	444		444	56	500
6022 ADULT LITERACY	3	0.0108	1		1		1
6031 AG EXTENS	104	0.3744	44		44	6	50
7032 COL VET	25	0.0900	11		11	1	12
7033 MAX VET	41	0.1476	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
7035 WMS VET	22	0.0792	9		9	1	10
2078 FISH AND GAME	35	0.1260	15		15	2	17
1075 MIGRANT HOUSING	506	1.8215	215		215	27	242
04006 EAST PARK RESERVOIR	103	0.3708	44		44	6	50
04000 SOLID WASTE	388	1.3967	165		165	21	186
04001 AIRPORT ENTRPSE	146	0.5256	62		62	8	70
04002 TRANSIT AGENCY	492	1.7711	209		209	26	235
SubTotal	27,779	100.0000	11,813		11,813	1,485	13,298
Total	27,779	100.0000	11,813		11,813	1,485	13,298

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

Receiving Department	Total	BUDGET PREP	PERSONNEL	MAINTENANCE	CUSTODIAN	IT	PURCHASING
1012 CAO	8,265	1,519	254	371	197	106	5,805
1021 AUDITOR	15,607	3,399	606	451	291	301	10,532
1022 TREASURER	6,515	1,361	169	87	125	107	4,591
1031 CNTY CNSL	13,022	1,486	203	10,350	188	205	569
1040 PERSONNEL	3,283	1,460	194	142	148	140	1,167
1073 MAINTENANCE	3,476	1,241	255	0	176	128	1,326
1074 CUSTODIAN	2,109	879	345	72	65	82	642
1101 RISK	1,336	307	390	15	30	24	570
1108 IT	4,914	1,542	239	208	107	90	2,704
1109 PURCHASING	3,778	1,806	92	80	141	44	1,605
002128 ALMOND PARADISE	4	0	0	0	0	0	0
002129 THOMPSON ST	4	0	0	0	0	0	0
002133 WHISPER	4	0	0	0	0	0	0
PSPS RESILIENCY GRANT	7	7	0	0	0	0	0
002660 SRV AREA#1 CEN	25	0	0	0	0	0	0
CA EMERG SOL & HSING	28	28	0	0	0	0	0
TRANSITIONAL HOUSING	98	98	0	0	0	0	0
03010 BEAR VL-INDIAN VL	3,563	0	0	0	0	0	3,563
03100 COL CEM DIST	3,335	0	0	0	0	0	3,335
03160 WILLIAMS CEM	102	0	0	0	0	0	102
1011 BRD OF SUPV	3,081	1,899	167	359	262	97	256
1023 ASSESSOR	7,603	2,742	668	720	312	185	2,863
10261 REV/REC	6	6	0	0	0	0	0
1051 ELECTIONS	9,958	941	121	114	129	64	8,574
1103 EE_BENEFITS	15	15	0	0	0	0	0
1106 SURVERYOR	119	119	0	0	0	0	0
1107 REFUNDS	3	3	0	0	0	0	0
20131 SUPERIOR COURT -	1,989	1,291	0	462	155	0	0
20132 SUP CRT- HIST 20131	1,562	0	0	1,306	256	0	0
20133 SUP CRT - BNKR	71	0	0	17	54	0	0
2014 GRAND JURY	135	43	0	0	0	1	91
2016 DIST ATTN Y	20,649	4,481	821	13,722	234	553	607
20161 DA WEL/INV	2	0	0	0	0	0	0
2017 CHILD SUPP SVCS	1,668	429	405	0	0	29	766
2019 PUBL DEFEND	719	700	0	0	0	0	0
2020 COMMUNICTNS	2,094	1,553	419	0	0	55	44
2021 SHERIFF	19,682	11,967	2,312	1,279	9	600	936
20211 SO BAILIFF	998	845	104	0	0	46	0

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

Receiving Department	Total	BUDGET PREP	PERSONNEL	MAINTENANCE	CUSTODIAN	IT	PURCHASING
2024 SHF-BOATING 2021	399	339	0	0	0	0	23
002344 SHF-CLAMMET	46	46	0	0	0	0	0
2022 DRUG PREVENTTION	534	495	0	0	0	0	23
2031 JAIL	12,163	8,922	913	0	0	110	386
2033 JUV FAC	1,582	1,582	0	0	0	0	0
2035 PROBATION	7,473	4,013	972	283	310	410	1,367
002528 LOCAL COMM	1,631	998	174	0	0	78	370
02531 COMM CORR TN	564	451	59	0	0	26	0
2036 VICTIM WITN	815	577	46	0	16	23	153
20363 YOUTH OFFEND GNT	430	325	54	0	0	24	11
2050 FLD WTR CON 02021	54	54	0	0	0	0	0
2059 AG ADM SERV	2,045	1,462	396	0	0	88	52
2060 AG COMM	5,845	3,241	521	213	0	270	1,374
2061 WTR MGT	489	239	45	0	0	29	165
2065 SITES_PROJ	3,337	3,115	0	222	0	0	0
2070 CLERK/RECOR	3,628	850	256	592	323	88	1,495
2071 CORONER	1,719	539	42	0	0	18	1,118
2076 PLANN/BLDG	6,990	2,112	370	221	111	206	3,935
2077 ANIMAL CTRL	1,749	522	100	0	0	37	1,072
2080 TRAPPER	166	166	0	0	0	0	0
2081 OES	1,074	699	51	0	0	24	297
20811 HOME SECUR 2081	15	4	0	0	0	0	11
2083 PUBLIC ADMN	61	38	1	9	12	1	0
002327 JAIL INMATE	212	53	0	0	0	0	159
002329 DRUG	7	7	0	0	0	0	0
02331 CIVIL FEE CAP PROJ	53	53	0	0	0	0	0
02340 SHERIFF-SLESF 2021	754	116	0	0	0	0	638
002341 JAIL-SLESF 2031	23	0	0	0	0	0	23
002657 CC SERV AREA #2	932	298	0	0	0	0	611
3010 PUBLIC	16,415	10,754	1,780	861	329	321	679
4010 BEHAVIORIAL HEALTH	6,936	2,220	984	933	278	691	161
4011 SUBSTANCE ABUSE	2,054	1,281	0	402	120	0	216
4012 HEALTH	14,240	5,302	1,385	387	293	240	6,518
4013 MENTAL HEALTH	37,075	18,351	2,061	1,202	358	793	13,663
002936 MENTAL HLTH SERV	3,656	3,278	0	134	40	0	204
002939 MHSA EDUC &	71	71	0	0	0	0	0
002940 MHSA PREV &	1,080	779	0	0	0	0	301
002941 MHSA INNOVATION	198	198	0	0	0	0	0
002943 MHSA CAP FAC	927	169	0	0	0	0	758



Receiving Department	Total	BUDGET PREP	PERSONNEL	MAINTENANCE	CUSTODIAN	IT	PURCHASING
002947 MHSA-HOUSING	1,094	150	0	0	0	0	944
002946 SAFE HEAVEN PROJ	50	0	0	50	0	0	0
4015 AIR/WTR POLL CON	1,870	1,089	133	0	0	61	554
4019 ENVIRONMENTAL	4,361	1,272	277	170	162	106	2,318
4023 AMBULANCE	68	36	0	0	0	0	0
4031 CALIF CHILDRNS SRV	17	17	0	0	0	0	0
5010 WELFARE ADMIN #108	8,000	3,125	744	141	107	1,297	2,541
5011 WELFARE #108	30,719	15,523	2,640	545	412	979	9,254
5020 CATEG AID/SAWS HHS	8,528	8,528	0	0	0	0	0
5032 INDG BURIAL	1	1	0	0	0	0	0
5033 SR NUTRITON	647	506	95	0	0	37	0
5041 JUV CRT WRD	105	105	0	0	0	0	0
5051 VET SERV	509	263	47	11	4	18	164
5061 SR CITIZENS	(32)	(36)	0	0	4	0	0
6021 LIBRARY	7,985	2,924	650	2,004	437	324	1,146
6022 ADULT LITERACY	142	56	0	15	14	0	56
6031 AG EXTENS	1,090	824	143	0	0	61	12
7013 COUNTYWIDE	15	15	0	0	0	0	0
7032 COL VET	130	57	0	61	0	0	0
7033 MAX VET	49	15	0	15	0	0	0
7035 WMS VET	46	36	0	0	0	0	0
2078 FISH AND GAME	717	18	0	0	0	0	682
1075 MIGRANT HOUSING	1,668	1,138	103	0	0	56	129
1076 MIGRANT HOUSING	11	11	0	0	0	0	0
1078 MIGRANT HOUSING	494	494	0	0	0	0	0
04006 EAST PARK	944	770	87	0	0	37	0
04000 SOLID WASTE	5,611	5,425	0	0	0	0	0
04001 AIRPORT ENTRPSE	16,828	927	1	1,315	0	0	14,515
04002 TRANSIT AGENCY	1,028	0	568	5	0	42	178
07526 IHSS PUBLIC	252	252	0	0	0	0	0
OUTSIDE AGENCIES	6,339	3,041	0	1,553	2	1	1,742
Direct Billed	0	0	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
Total	376,557	162,468	23,462	41,099	6,211	9,353	120,666



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

Receiving Department	RISK MGMT
1012 CAO	13
1021 AUDITOR	27
1022 TREASURER	75
1031 CNTY CNSL	21
1040 PERSONNEL	32
1073 MAINTENANCE	350
1074 CUSTODIAN	24
1101 RISK	0
1108 IT	24
1109 PURCHASING	10
002128 ALMOND PARADISE	4
002129 THOMPSON ST	4
002133 WHISPER	4
PSPS RESILIENCY GRANT	0
002660 SRV AREA#1 CEN	25
CA EMERG SOL & HSING	0
TRANSITIONAL HOUSING	0
03010 BEAR VL-INDIAN VL	0
03100 COL CEM DIST	0
03160 WILLIAMS CEM	0
1011 BRD OF SUPV	41
1023 ASSESSOR	113
10261 REV/REC	0
1051 ELECTIONS	15
1103 EE_BENEFITS	0
1106 SURVERYOR	0
1107 REFUNDS	0
20131 SUPERIOR COURT -	81
20132 SUP CRT- HIST 20131	0
20133 SUP CRT - BNKR	0
2014 GRAND JURY	0
2016 DIST ATTN	231
20161 DA WEL/INV	2
2017 CHILD SUPP SVCS	39
2019 PUBL DEFEND	19
2020 COMMUNICTNS	23
2021 SHERIFF	2,579
20211 SO BAILIFF	3



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

Receiving Department	RISK MGMT
2024 SHF-BOATING 2021	37
002344 SHF-CLAMMET	0
2022 DRUG PREVENTTION	16
2031 JAIL	1,832
2033 JUV FAC	0
2035 PROBATION	118
002528 LOCAL COMM	11
02531 COMM CORRRTN	28
2036 VICTIM WITN	0
20363 YOUTH OFFEND GNT	16
2050 FLD WTR CON 02021	0
2059 AG ADM SERV	47
2060 AG COMM	226
2061 WTR MGT	11
2065 SITES_PROJ	0
2070 CLERK/RECOR	24
2071 CORONER	2
2076 PLANN/BLDG	35
2077 ANIMAL CTRL	18
2080 TRAPPER	0
2081 OES	3
20811 HOME SECUR 2081	0
2083 PUBLIC ADMN	0
002327 JAIL INMATE	0
002329 DRUG	0
02331 CIVIL FEE CAP PROJ	0
02340 SHERIFF-SLESF 2021	0
002341 JAIL-SLESF 2031	0
002657 CC SERV AREA #2	23
3010 PUBLIC	1,691
4010 BEHAVORIAL HEALTH	1,669
4011 SUBSTANCE ABUSE	35
4012 HEALTH	115
4013 MENTAL HEALTH	647
002936 MENTAL HLTH SERV	0
002939 MHSA EDUC &	0
002940 MHSA PREV &	0
002941 MHSA INNOVATION	0
002943 MHSA CAP FAC	0



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

Receiving Department	RISK MGMT
002947 MHSA-HOUSING	0
002946 SAFE HEAVEN PROJ	0
4015 AIR/WTR POLL CON	33
4019 ENVIRONMENTAL	56
4023 AMBULANCE	32
4031 CALIF CHILDRNS SRV	0
5010 WELFARE ADMIN #108	45
5011 WELFARE #108	1,366
5020 CATEG AID/SAWS HHS	0
5032 INDG BURIAL	0
5033 SR NUTRITON	9
5041 JUV CRT WRD	0
5051 VET SERV	2
5061 SR CITIZENS	0
6021 LIBRARY	500
6022 ADULT LITERACY	1
6031 AG EXTENS	50
7013 COUNTYWIDE	0
7032 COL VET	12
7033 MAX VET	19
7035 WMS VET	10
2078 FISH AND GAME	17
1075 MIGRANT HOUSING	242
1076 MIGRANT HOUSING	0
1078 MIGRANT HOUSING	0
04006 EAST PARK	50
04000 SOLID WASTE	186
04001 AIRPORT ENTRPSE	70
04002 TRANSIT AGENCY	235
07526 IHSS PUBLIC	0
OUTSIDE AGENCIES	0
Direct Billed	0



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

Receiving Department	RISK MGMT
Total	<u>13,298</u>



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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
ALMOND PARADISE ST LITNG	4	NA	NA	4
THOMPSON ST LITNG	4	NA	NA	4
WHISPER CRK-CROSS CRK LIT	4	NA	NA	4
PSPS RESILIENCY GRANT	7	NA	NA	7
SRV AREA#1 CEN RCH	25	NA	NA	25
CA EMERG SOL & HSING GRN	28	NA	NA	28
TRANSITIONAL HOUSING	98	NA	NA	98
BEAR VL-INDIAN VL FIRE	3,563	NA	NA	3,563
COL CEM DIST	3,335	NA	NA	3,335
WILLIAMS CEM	102	NA	NA	102
BOARD OF SUPV	3,081	NA	NA	3,081
ASSESSOR	7,603	NA	NA	7,603
REVENUE AND RECOVERY	6	NA	NA	6
ELECTIONS	9,958	NA	NA	9,958
EMPLOYEE BENEFITS	15	NA	NA	15
SURVEYOR	119	NA	NA	119
REFUNDS/REBATES	3	NA	NA	3
JUDICIAL DIST	1,989	NA	NA	1,989
SUP CRT	1,562	NA	NA	1,562
CRT FAC	71	NA	NA	71
GRAND JURY	135	NA	NA	135
DISTRICT ATTN	20,649	NA	NA	20,649
DA WELFARE INVESTIGATOR	2	NA	NA	2
CHILD SUPPORT SERVICES	1,668	NA	NA	1,668
PUBLIC DEFENDER	719	NA	NA	719
COMMUNICATIONS	2,094	NA	NA	2,094
SHERIFF	19,682	NA	NA	19,682
SHERIFF BAILIFF	998	NA	NA	998
SHERIFF-BOATING	399	NA	NA	399
SHERIFF-CLAMMET GRANT	46	NA	NA	46
DRUG PREVENTION	534	NA	NA	534
JAIL	12,163	NA	NA	12,163

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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
JUVENILE FACILITIES	1,582	NA	NA	1,582
PROBATION	7,473	NA	NA	7,473
LOCAL COMM CORRCTN 002528	1,631	NA	NA	1,631
COMM CORRTN PRFRM INCENT 002531	564	NA	NA	564
VICTIM WITN PROG	815	NA	NA	815
YOUTHFUL OFFENDER GRANT	430	NA	NA	430
FLOOD WATER CONVSERVATION	54	NA	NA	54
AG ADMIN SERV	2,045	NA	NA	2,045
AG COMMISSIONER	5,845	NA	NA	5,845
WATER MANAGEMENT	489	NA	NA	489
SITES RESERVOIR PROJECT	3,337	NA	NA	3,337
CLERK/RECORDER	3,628	NA	NA	3,628
CORONER	1,719	NA	NA	1,719
PLANNING/BLDG	6,990	NA	NA	6,990
ANIML CNTRL SERV	1,749	NA	NA	1,749
TRAPPER	166	NA	NA	166
OES	1,074	NA	NA	1,074
HOMELAND SECURITY	15	NA	NA	15
PUBLIC ADMIN	61	NA	NA	61
JAIL INMATE WELFARE	212	NA	NA	212
DRUG ENFORCEMENT	7	NA	NA	7
CIVIL FEE CAPITAL PROJ	53	NA	NA	53
SHERIFF-SLESF	754	NA	NA	754
JAIL - SLESF	23	NA	NA	23
CC SERV AREA #2	932	NA	NA	932
PUBLIC WORKS/ROADS	16,415	NA	NA	16,415
BEHAVORIAL HEALTH ADMIN SERV	6,936	NA	NA	6,936
SUBSTANCE ABUSE SERVICES	2,054	NA	NA	2,054
HEALTH	14,240	NA	NA	14,240
MENTAL HEALTH	37,075	NA	NA	37,075
MENTAL HLTH SERV FUND	3,656	NA	NA	3,656
MHSA EDUC & TRAIN	71	NA	NA	71

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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
MHSA PREV & EARLY INTERV	1,080	NA	NA	1,080
MHSA CSS	198	NA	NA	198
MHSA CAPITAL FACILITIES	927	NA	NA	927
MHSA-HOUSING	1,094	NA	NA	1,094
SAFE HEAVEN PROJECT	50	NA	NA	50
AIR/WTR POLL CON	1,870	NA	NA	1,870
ENVIRONMENTAL HEALTH	4,361	NA	NA	4,361
AMBULANCE SERV	68	NA	NA	68
CALIF CHILDRNS SRV	17	NA	NA	17
WELFARE ADMIN #108	8,000	NA	NA	8,000
WELFARE #108	30,719	NA	NA	30,719
CATEGORICL AID/SAWS HHS	8,528	NA	NA	8,528
INDIGENT BURIAL	1	NA	NA	1
SR NUTRITION PROGRAM	647	NA	NA	647
JUV CTR WARDS	105	NA	NA	105
VETERAN SERVICES	509	NA	NA	509
SENIOR CITIZENS	(32)	NA	NA	(32)
LIBRARY	7,985	NA	NA	7,985
ADULT LITERACY	142	NA	NA	142
AG EXTENSIONS	1,090	NA	NA	1,090
COUNTYWIDE RECREATION	15	NA	NA	15
COLUSA VET HALL	130	NA	NA	130
MAXWELL VET HALL	49	NA	NA	49
WMS VET HALL	46	NA	NA	46
FISH AND GAME	717	NA	NA	717
1075 MIGRANT HOUSING DEPT	1,668	NA	NA	1,668
1076 MIGRANT HOUSING 1075	11	NA	NA	11
1078 MIGRANT HOUSING 1075	494	NA	NA	494
EAST PARK RESERVOIR	944	NA	NA	944
SOLID WASTE	5,611	NA	NA	5,611
AIRPORT ENTRPSE	16,828	NA	NA	16,828
TRANSIT AGENCY	1,028	NA	NA	1,028

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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
IHSS PUBLIC AUTHORITY	252	NA	NA	252
OUTSIDE AGENCIES	6,339	NA	NA	6,339
Department Total:	314,252	0	0	314,252
Grand Total:	314,252	0	0	314,252

COLUSA COUNTY
Schedule 4.1 Narrative Description of 2021-2022 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 2021-2022 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 6/30/2022.

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 2021-2022 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 \$8,596.

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, 2021.

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 2021-2022 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
\$21,706	#1021-466105	Property Tax Admin Costs	General Government
\$35,909	#1021-466170	Supplemental Assessment Admin	General Government
\$41,500	#1021-466175	Direct Assessment Fees	General Government
\$257	#1021-466205	Alcohol Admin Fee	General Government
\$31	#1021-466290	Workers Comp Alternate Sentencing	General Government
\$388	#1021-47915	Dental Stabilization Reimbursement	General Government
\$315	#1021-479360	Misc. Revenue	General Government
\$0	#1021-479470	Misc.-Other Refunds	General Government
\$0	#1021-479319	Misc. Grant-Outside Source	Budget Prep & General Government
\$0	#1021-479910	Transfers In	General Government
<u>\$100,106</u>		Total Revenue offset to expenses	

DIRECT BILLED

The amounts direct billed for the 2021-2022 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>
\$345	1021-466200	Outside Agency Audits Arbuckle Cemetery District	Internal Auditing
\$439	1021-466200	Outside Agency Audits Arbuckle Fire District	Internal Auditing
\$424	1021-466200	Outside Agency Audits Arbuckle Park/Recreation District	Internal Auditing
\$150	1021-466200	Outside Agency Audits Bear Indian Valley Fire Protection District	Internal Auditing
\$58	1021-466200	Outside Agency Audits College City Cemetery District	Internal Auditing
\$682	1021-466200	Outside Agency Audits Colusa Cemetery District	Internal Auditing
\$152	1021-466200	Outside Agency Audits Colusa County Service Area No. 1	Internal Auditing
\$167	1021-466200	Outside Agency Audits Colusa County Service Area No. 2	Internal Auditing
\$421	1021-466200	Outside Agency Audits Colusa County Water Works No. 1	Internal Auditing
\$363	1021-466200	Outside Agency Audits Colusa Mosquito Abatement District	Internal Auditing
\$72	1021-466200	Outside Agency Audits Cortina Creek Flood Control District	Internal Auditing
\$72	1021-466200	Outside Agency Audits Cypress Hill Cemetery District	Internal Auditing
\$287	1021-466200	Outside Agency Audits Grand Island Cemetery District	Internal Auditing
\$760	1021-466200	Outside Agency Audits Maxwell Cemetery District	Internal Auditing
\$760	1021-466200	Outside Agency Audits Maxwell Fire Protection District	Internal Auditing
\$286	1021-466200	Outside Agency Audits Maxwell Recreation & Park District	Internal Auditing
\$129	1021-466200	Outside Agency Audits Princeton Cemetery District	Internal Auditing
\$302	1021-466200	Outside Agency Audits Princeton Fire Protection District	Internal Auditing
\$187	1021-466200	Outside Agency Audits Princeton Water Works District (Colusa)	Internal Auditing
\$151	1021-466200	Outside Agency Audits Reclamation District No. 2047 District	Internal Auditing
\$417	1021-466200	Outside Agency Audits Sacramento River Fire District	Internal Auditing
\$60	1021-466200	Outside Agency Audits Stonyford Park & Recreation District	Internal Auditing
\$196	1021-466200	Outside Agency Audits Stonyford-Indian Valley Cemetery District	Internal Auditing
\$421	1021-466200	Outside Agency Audits Williams Cemetery District	Internal Auditing
\$230	1021-466200	Outside Agency Audits Williams Fire Protection District	Internal Auditing
<u>\$1,065</u>	1021-466200	Outside Agency Audits Various	Internal Auditing
<u>\$7,531</u>	Total Direct Billed		

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

\$689,119	Total Budget 2021-2022 Actual Expenditures
<u>\$919,460</u>	Add back Transfers and Reimbursements
<u>\$1,608,579</u>	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:	1,608,579			1,608,579
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING DEPREC	7,112		7,112	
EQUIPMENT DEPREC	4,457		4,457	
1012 CAO	13,800	1,807	15,607	
1021 AUDITOR		12,260	12,260	
1022 TREASURER		2,576	2,576	
1031 CNTY CNSL		3,073	3,073	
1040 PERSONNEL		12,988	12,988	
1073 MAINTENANCE		10,397	10,397	
1074 CUSTODIAN		20,944	20,944	
1101 RISK MANAGEMENT/INSURANCE		121	121	
1108 IT		17,452	17,452	
1109 PURCHASING		4,228	4,228	
Total Allocated Additions:	25,369	85,846	111,215	111,215
#454680 St MANDATED REIMB	0			
#466105 PROP TX ADMIN FEE	(21,706)			
#466170 SUPPL ADMIN FEE	(35,909)			
#466175 DIRECT ASSMT FEE	(41,500)			
#466205 ADMIN CHRG-ALCOHOL	(257)			
#466290 W/C ADMIN ALT SENT	(31)			
#4793900 CANCELED WARRANTS	0			
DENTAL STABLZ REIMB	(388)			
#479319 MISC GRANT-OUTSIDE SOURCE	0			
#479321 PY INSURANCE DIVIDEND	0			
#479360 MISC REVENUE	(315)			
#479470 MISC-OTHER REFUNDS	0			
Total Departmental Cost Adjustments:	(100,106)			(100,106)
Total To Be Allocated:	1,533,842	85,846		1,619,688

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	1,354,251	429,409	244,876	183,211	27,126
Other Expense & Cost					
53060 COMMUNICATIONS	2,858	2,858	0	0	0
53061 COMMUNATIONS-CELL	1,680	1,680	0	0	0
53090 HOUSEHOLD	0	0	0	0	0
53100 INSURANCE	2,425	2,425	0	0	0
53120 MAINT EQUIP	2,537	0	846	422	0
53121 MAINT SOFTWARE	202,721	202,721	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	0	0	0	0	0
53170 OFFICE EXP	6,589	47	2,523	1,497	0
53171 POSTAGE	4,753	0	4,233	200	0
53180 PROF SERV	14,625	14,625	0	0	0
53190 PUBL/NOTICE	484	484	0	0	0
53200 RENTS/LEASES	3,075	3,075	0	0	0
53220 SMALL TOOLS & INSTRUMENTS	0	0	0	0	0
53230 SPEC DEPT EXP	77	77	0	0	0
53231 SOFTWARE	9,047	9,047	0	0	0
53250 TRANS/TRAVEL	1,742	1,742	0	0	0
53251 EDUC/TRAINING	1,319	1,319	0	0	0
55555 COURT RECOVERY COSTS	0	0	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	1,608,579	669,905	252,478	185,330	27,126
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#454680 St MANDATED REIMB	0	0	0	0	0
#466105 PROP TX ADMIN FEE	(21,706)	0	0	0	0
#466170 SUPPL ADMIN FEE	(35,909)	0	0	0	0
#466175 DIRECT ASSMT FEE	(41,500)	0	0	0	0
#466205 ADMIN CHRGR-ALCOHOL	(257)	0	0	0	0
#466290 W/C ADMIN ALT SENT	(31)	0	0	0	0
#4793900 CANCELED WARRANTS	0	0	0	0	0
DENTAL STABLZ REIMB	(388)	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	(315)	0	0	0	0
#479470 MISC-OTHER REFUNDS	0	0	0	0	0

All Monetary Values Are \$ Dollars

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* - Indicates Disallowed Expenditure

Schedule 4.3

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

	Total	General & Admin	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT
Functional Cost	1,508,473	669,905	252,478	185,330	27,126
Allocation Step 1					
Inbound- All Others	25,369	25,369	0	0	0
Reallocate Admin Costs		(695,274)	191,061	140,237	20,511
Unallocated Costs	(628,692)	0	0	0	0
1st Allocation	905,150	0	443,539	325,567	47,637
Allocation Step 2					
Inbound- All Others	85,846	85,846	0	0	0
Reallocate Admin Costs		(85,846)	23,590	17,315	2,532
Unallocated Costs	(37,704)	0	0	0	0
2nd Allocation	48,142	0	23,590	17,315	2,532
Total For 1010210 1021 AUDITOR					
Total Allocated	953,292	0	467,129	342,882	50,169

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	13,810	17,560	8,634	0	3,093
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	423	423	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	1,261	1,261	0	0	0
53171 POSTAGE	50	20	0	0	0
53180 PROF SERV	0	0	0	0	0
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	15,544	19,264	8,634	0	3,093
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
DENTAL STABLZ REIMB	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	15,544	19,264	8,634	0	3,093
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	11,750	14,601	6,536	0	2,364
Unallocated Costs	0	0	0	0	0
1st Allocation	27,294	33,865	15,170	0	5,457
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	1,451	1,803	807	0	292
Unallocated Costs	0	0	0	0	0
2nd Allocation	1,451	1,803	807	0	292
Total For 1010210 1021 AUDITOR					
Total Allocated	28,745	35,668	15,977	0	5,749

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

	GENERAL AUDIT	GENERAL GOVT	RETIREE HEALTH
Wages & Benefits			
SALARIES & BENEFITS	3,770	402,942	19,820
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	423	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	0	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	3,770	403,615	19,820
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
#454680 St MANDATED REIMB	0	0	0
#466105 PROP TX ADMIN FEE	0	(21,706)	0
#466170 SUPPL ADMIN FEE	0	(35,909)	0
#466175 DIRECT ASSMT FEE	0	(41,500)	0
#466205 ADMIN CHRGR-ALCOHOL	0	(257)	0
#466290 W/C ADMIN ALT SENT	0	(31)	0
#4793900 CANCELED WARRANTS	0	0	0
DENTAL STABLZ REIMB	0	(388)	0
#479319 MISC GRANT-OUTSIDE SOURCE	0	0	0
#479321 PY INSURANCE DIVIDEND	0	0	0
#479360 MISC REVENUE	0	(315)	0
#479470 MISC-OTHER REFUNDS	0	0	0

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

	GENERAL AUDIT	GENERAL GOVT	RETIREE HEALTH
Functional Cost	3,770	303,509	19,820
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	2,851	305,363	0
Unallocated Costs	0	(608,872)	(19,820)
1st Allocation	6,621	0	0
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	352	37,704	0
Unallocated Costs	0	(37,704)	0
2nd Allocation	352	0	0
Total For 1010210 1021 AUDITOR			
Total Allocated	6,973	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	196	0.7940	3,522		3,522		3,522
1021 AUDITOR	174	0.7049	3,126		3,126		3,126
1022 TREASURER	142	0.5752	2,551		2,551	138	2,689
1031 CNTY CNSL	182	0.7373	3,270		3,270	177	3,447
1040 PERSONNEL	158	0.6401	2,839		2,839	153	2,992
1073 MAINTENANCE	977	3.9579	17,555		17,555	948	18,503
1074 CUSTODIAN	536	2.1714	9,631		9,631	520	10,151
1101 RISK MANAGEMENT/INSURANCE	141	0.5712	2,533		2,533	137	2,670
1108 IT	214	0.8669	3,845		3,845	208	4,053
1109 PURCHASING	162	0.6563	2,911		2,911	157	3,068
002128 ALMOND PARADISE ST LITNG	26	0.1053	467		467	25	492
002129 THOMPSON ST LITNG	13	0.0527	234		234	13	247
002133 WHISPER CRK-CROSS CRK LIT	25	0.1013	449		449	24	473
002334 LIVE SCN FNGRPRNTG 2021	1	0.0041	18		18	1	19
PSPS RESILIENCY GRANT	3	0.0122	54		54	3	57
002548 CARL MOYER GRANT 2060	9	0.0365	162		162	9	171
002550 MFH CARE FUNDS 1075	31	0.1256	557		557	30	587
002660 SRV AREA#1 CEN RCH	161	0.6522	2,893		2,893	156	3,049
002817 EMS-OTHER 4012	1	0.0041	18		18	1	19
TRANSITIONAL HOUSING	111	0.4497	1,994		1,994	108	2,102
03000 ARBCKLE-C/C FIRE	433	1.7541	7,780		7,780	420	8,200
03010 BEAR VL-INDIAN VL FIRE	97	0.3930	1,743		1,743	94	1,837
03030 MAX FIRE PROT	118	0.4780	2,120		2,120	114	2,234
03040 PRINCETN FIRE PROT	138	0.5590	2,480		2,480	134	2,614
03050 WMS FIRE PROT	7	0.0284	126		126	7	133
03060 SAC RIV FIRE DIST	425	1.7217	7,636		7,636	412	8,048
03080 ARBCKLE CEM	111	0.4497	1,994		1,994	108	2,102
03090 COLLEGE CTY CEM	73	0.2957	1,312		1,312	71	1,383
03100 COL CEM DIST	240	0.9723	4,312		4,312	233	4,545

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
03103 COL CEM SLE TX-VLT 03100	1	0.0041	18		18	1	19
03110 CYPRESS HLL CEM	6	0.0243	108		108	6	114
03120 GRND ISLAND CEM	49	0.1985	880		880	48	928
03130 MAXWELL CEM	121	0.4902	2,174		2,174	117	2,291
03133 MAX CEM SLE TX-VAULT 03130	1	0.0041	18		18	1	19
03140 PRINCETON CEM	33	0.1337	593		593	32	625
03150 STONYFRD-IND VL CEM	65	0.2633	1,168		1,168	63	1,231
03160 WILLIAMS CEM	186	0.7535	3,342		3,342	180	3,522
03164 WMS CEM SLE TX-VAULT 03160	1	0.0041	18		18	1	19
03175 ARBUCKLE PARK & REC DIST	31	0.1256	557		557	30	587
03177 ARB P/REC-PRK/FAC 03175	291	1.1789	5,229		5,229	282	5,511
03178 ARB P&R DIST-POOLS 03175	35	0.1418	629		629	34	663
03180 MAXWELL REC & PARK DIST	60	0.2431	1,078		1,078	58	1,136
03190 COLUSA BSN DRN	167	0.6765	3,001		3,001	162	3,163
03200 COLUSA RESC CONV	208	0.8426	3,737		3,737	202	3,939
03260 CO MOSQ ABATMNT	281	1.1383	5,049		5,049	273	5,322
03310 REC DIST 1004	5	0.0203	90		90	5	95
03320 REC DIST 2047	31	0.1256	557		557	30	587
03410 COLUSA CO WTRWKS #1	100	0.4051	1,797		1,797	97	1,894
03420 PRINCTN WATRWRKS	110	0.4456	1,976		1,976	107	2,083
03480 CRTNA CRK FLD CTRL/CON	3	0.0122	54		54	3	57
03511 CRTINA CSD RED RNCH ZN2	77	0.3119	1,384		1,384	75	1,459
03512 CRTINA CSD RVR GLN ZN3	82	0.3322	1,473		1,473	80	1,553
03513 CRTINA CSD WILDWD ES ZN4	35	0.1418	629		629	34	663
1011 BRD OF SUPV	107	0.4335	1,923		1,923	104	2,027
1023 ASSESSOR	175	0.7089	3,144		3,144	170	3,314
1051 ELECTIONS	256	1.0371	4,600		4,600	248	4,848
1103 EE_BENEFITS	14	0.0567	252		252	14	266
1104 INSURANCE 1101	14	0.0567	252		252	14	266
1106 SURVERYOR	1	0.0041	18		18	1	19

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
20131 SUPERIOR COURT - CJF	105	0.4254	1,887		1,887	102	1,989
2014 GRAND JURY	36	0.1458	647		647	35	682
2016 DIST ATTN	358	1.4503	6,433		6,433	347	6,780
2017 CHILD SUPP SVCS	86	0.3484	1,545		1,545	83	1,628
2019 PUBL DEFEND	67	0.2714	1,204		1,204	65	1,269
2020 COMMUNICTNS	99	0.4011	1,779		1,779	96	1,875
2021 SHERIFF	732	2.9654	13,153		13,153	710	13,863
20211 SO BAILIFF	24	0.0972	431		431	23	454
2024 SHF-BOATING 2021	75	0.3038	1,348		1,348	73	1,421
2022 DRUG PREVENTTION	71	0.2876	1,276		1,276	69	1,345
2031 JAIL	446	1.8068	8,014		8,014	433	8,447
2033 JUV FAC	14	0.0567	252		252	14	266
2035 PROBATION	356	1.4422	6,397		6,397	345	6,742
002528 LOCAL COMM CORRCTN	269	1.0897	4,833		4,833	261	5,094
02531 COMM CORRTN PRFRM INCENT	132	0.5347	2,372		2,372	128	2,500
2036 VICTIM WITN	118	0.4780	2,120		2,120	114	2,234
20363 YOUTH OFFEND GNT	43	0.1742	773		773	42	815
2059 AG ADM SERV	149	0.6036	2,677		2,677	145	2,822
2060 AG COMM	207	0.8386	3,719		3,719	201	3,920
2061 WTR MGT	18	0.0729	323		323	17	340
2065 SITES_PROJ	53	0.2147	952		952	51	1,003
2070 CLERK/RECOR	147	0.5955	2,641		2,641	143	2,784
2071 CORONER	88	0.3565	1,581		1,581	85	1,666
2074 LAFCO	2	0.0081	36		36	2	38
2076 PLANN/BLDG	195	0.7900	3,504		3,504	189	3,693
2077 ANIMAL CTRL	181	0.7332	3,252		3,252	176	3,428
2080 TRAPPER	6	0.0243	108		108	6	114
2081 OES	158	0.6401	2,839		2,839	153	2,992
20811 HOME SECUR 2081	11	0.0446	198		198	11	209
2083 PUBLIC ADMN	27	0.1094	485		485	26	511

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
002327 JAIL INMATE WELFARE 2031	98	0.3970	1,761		1,761	95	1,856
002329 DRUG ENFORCEMENT 2022	8	0.0324	144		144	8	152
02331 CIVIL FEE CAP PROJ 2021	7	0.0284	126		126	7	133
02340 SHERIFF-SLESF 2021	44	0.1782	791		791	43	834
002341 JAIL-SLESF 2031	3	0.0122	54		54	3	57
002657 CC SERV AREA #2	134	0.5428	2,408		2,408	130	2,538
3010 PUBLIC WORKS/ROADS	1,698	6.8787	30,510		30,510	1,647	32,157
032001 CCRCD PYRL 03200	267	1.0816	4,797		4,797	259	5,056
032025 CCRCD MISC PROJ 03200	42	0.1701	755		755	41	796
4010 BEHAVIORIAL HEALTH ADMIN SERV	130	0.5266	2,336		2,336	126	2,462
4011 SUBSTANCE ABUSE SERVICES	1,019	4.1280	18,309		18,309	989	19,298
4012 HEALTH	552	2.2362	9,918		9,918	536	10,454
4013 MENTAL HEALTH	1,088	4.4075	19,549		19,549	1,056	20,605
002936 MENTAL HLTH SERV FUND	388	1.5718	6,972		6,972	376	7,348
002940 MHSA PREV & EARLY INTERV	46	0.1863	827		827	45	872
002941 MHSA INNOVATION 002936	20	0.0810	359		359	19	378
002943 MHSA CAP FAC 002936	72	0.2917	1,294		1,294	70	1,364
002947 MHSA-HOUSING	62	0.2512	1,114		1,114	60	1,174
4015 AIR/WTR POLL CON	129	0.5226	2,318		2,318	125	2,443
4019 ENVIRONMENTAL HEALTH	189	0.7656	3,396		3,396	183	3,579
4023 AMBULANCE	29	0.1175	521		521	28	549
4031 CALIF CHILDRENS SRV 4012	7	0.0284	126		126	7	133
002853 CHILDRENS TRUST FUND	18	0.0729	323		323	17	340
5010 WELFARE ADMIN #108	450	1.8230	8,086		8,086	437	8,523
5011 WELFARE #108	1,651	6.6883	29,665		29,665	1,602	31,267
5033 SR NUTRITON	78	0.3160	1,401		1,401	76	1,477
5041 JUV CRT WRD	22	0.0891	395		395	21	416
5051 VET SERV	2	0.0081	36		36	2	38
6021 LIBRARY	555	2.2483	9,972		9,972	538	10,510
6022 ADULT LITERACY	14	0.0567	252		252	14	266

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
6031 AG EXTENS	107	0.4335	1,923		1,923	104	2,027
7013 COUNTYWIDE RECREATION	6	0.0243	108		108	6	114
7032 COL VET	27	0.1094	485		485	26	511
7033 MAX VET	26	0.1053	467		467	25	492
7035 WMS VET	41	0.1661	737		737	40	777
1075 MIGRANT HOUSING	327	1.3247	5,876		5,876	317	6,193
1076 MIGRANT HOUSING 1075	6	0.0243	108		108	6	114
04006 EAST PARK RESERVOIR	51	0.2066	916		916	49	965
04000 SOLID WASTE	82	0.3322	1,473		1,473	80	1,553
04020 LOCAL TRANSPORTATION	9	0.0365	162		162	9	171
04001 AIRPORT ENTRPSE	113	0.4578	2,030		2,030	110	2,140
04022 LOCAL TRANSPORTATION	57	0.2309	1,024		1,024	55	1,079
04002 TRANSIT AGENCY	589	2.3861	10,583		10,583	571	11,154
07526 IHSS PUBLIC AUTHORITY	14	0.0567	252		252	14	266
OUTSIDE AGENCIES	2,684	10.8721	48,221		48,221	2,600	50,821
SubTotal	24,685	100.0000	443,539		443,539	23,590	467,129
Total	24,685	100.0000	443,539		443,539	23,590	467,129

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	1.0790	3,513		3,513		3,513
1021 AUDITOR	110,000	2.3739	7,729		7,729		7,729
1022 TREASURER	44,629	0.9631	3,136		3,136	173	3,309
1031 CNTY CNSL	30,000	0.6474	2,108		2,108	116	2,224
1040 PERSONNEL	50,000	1.0790	3,513		3,513	194	3,707
1073 MAINTENANCE	50,000	1.0790	3,513		3,513	194	3,707
1074 CUSTODIAN	50,000	1.0790	3,513		3,513	194	3,707
1101 RISK MANAGEMENT/INSURANCE	10,000	0.2158	703		703	39	742
1108 IT	50,000	1.0790	3,513		3,513	194	3,707
1109 PURCHASING	20,000	0.4316	1,405		1,405	77	1,482
03000 ARBCKLE-C/C FIRE	40,000	0.8632	2,810		2,810	155	2,965
03030 MAX FIRE PROT	30,000	0.6474	2,108		2,108	116	2,224
03060 SAC RIV FIRE DIST	20,000	0.4316	1,405		1,405	77	1,482
03100 COL CEM DIST	20,000	0.4316	1,405		1,405	77	1,482
03160 WILLIAMS CEM	10,000	0.2158	703		703	39	742
03260 CO MOSQ ABATMNT	40,000	0.8632	2,810		2,810	155	2,965
1011 BRD OF SUPV	50,000	1.0790	3,513		3,513	194	3,707
1023 ASSESSOR	100,000	2.1581	7,026		7,026	387	7,413
1051 ELECTIONS	34,000	0.7337	2,389		2,389	132	2,521
2016 DIST ATTN	108,500	2.3415	7,623		7,623	420	8,043
2017 CHILD SUPP SVCS	40,000	0.8632	2,810		2,810	155	2,965
2020 COMMUNICTNS	90,000	1.9423	6,323		6,323	348	6,671
2021 SHERIFF	331,391	7.1516	23,283		23,283	1,283	24,566
20211 SO BAILIFF	25,000	0.5395	1,756		1,756	97	1,853
2031 JAIL	209,859	4.5289	14,745		14,745	812	15,557
2035 PROBATION	141,500	3.0537	9,942		9,942	548	10,490
002528 LOCAL COMM CORRCTN	50,000	1.0790	3,513		3,513	194	3,707
02531 COMM CORRTN PRFRM INCENT	13,500	0.2913	949		949	52	1,001
2036 VICTIM WITN	21,500	0.4640	1,511		1,511	83	1,594

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	14,500	0.3129	1,019		1,019	56	1,075
2059 AG ADM SERV	47,394	1.0228	3,330		3,330	183	3,513
2060 AG COMM	80,000	1.7265	5,621		5,621	310	5,931
2061 WTR MGT	10,000	0.2158	703		703	39	742
2070 CLERK/RECOR	34,000	0.7337	2,389		2,389	132	2,521
2071 CORONER	10,000	0.2158	703		703	39	742
2076 PLANN/BLDG	60,000	1.2948	4,216		4,216	232	4,448
2077 ANIMAL CTRL	30,000	0.6474	2,108		2,108	116	2,224
2081 OES	13,032	0.2812	916		916	50	966
2083 PUBLIC ADMN	704	0.0152	49		49	3	52
3010 PUBLIC WORKS/ROADS	360,000	7.7690	25,293		25,293	1,393	26,686
4010 BEHAVORIAL HEALTH ADMIN SERV	60,000	1.2948	4,216		4,216	232	4,448
4012 HEALTH	230,000	4.9635	16,160		16,160	890	17,050
4013 MENTAL HEALTH	611,333	13.1935	42,947		42,947	2,364	45,311
4015 AIR/WTR POLL CON	30,000	0.6474	2,108		2,108	116	2,224
4019 ENVIRONMENTAL HEALTH	50,000	1.0790	3,513		3,513	194	3,707
5010 WELFARE ADMIN #108	90,000	1.9423	6,323		6,323	348	6,671
5011 WELFARE #108	590,000	12.7326	41,453		41,453	2,283	43,736
5033 SR NUTRITON	10,000	0.2158	703		703	39	742
5051 VET SERV	10,000	0.2158	703		703	39	742
6021 LIBRARY	100,334	2.1653	7,049		7,049	388	7,437
6031 AG EXTENS	30,000	0.6474	2,108		2,108	116	2,224
1075 MIGRANT HOUSING	32,606	0.7037	2,291		2,291	126	2,417
04006 EAST PARK RESERVOIR	20,000	0.4316	1,405		1,405	77	1,482
04002 TRANSIT AGENCY	110,000	2.3739	7,729		7,729	426	8,155
OUTSIDE AGENCIES	160,000	3.4529	11,242		11,242	619	11,861
SubTotal	4,633,782	100.0000	325,567		325,567	17,315	342,882
Total	4,633,782	100.0000	325,567		325,567	17,315	342,882

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

Allocation Basis: PAYROLL POSITIONS

Allocation Source: EMPLOYEE POSITION ALLOCATION SCHEDULE

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

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1022 TREASURER	419	1.5446	736		736	39	775
1031 CNTY CNSL	424	1.5631	745		745	40	785
002660 SRV AREA#1 CEN RCH	146	0.5382	256	-152	104	14	118
03000 ARBCKLE-C/C FIRE	422	1.5557	741	-439	302	39	341
03010 BEAR VL-INDIAN VL FIRE	140	0.5161	246	-150	96	13	109
03030 MAX FIRE PROT	768	2.8312	1,349	-760	589	72	661
03040 PRINCETN FIRE PROT	290	1.0691	509	-302	207	27	234
03050 WMS FIRE PROT	315	1.1612	553	-230	323	29	352
03060 SAC RIV FIRE DIST	402	1.4820	706	-417	289	38	327
03080 ARBCKLE CEM	395	1.4562	694	-345	349	37	386
03090 COLLEGE CTY CEM	56	0.2064	98	-58	40	5	45
03100 COL CEM DIST	698	2.5732	1,226	-682	544	65	609
03110 CYPRESS HLL CEM	148	0.5456	260	-72	188	14	202
03120 GRND ISLAND CEM	451	1.6626	792	-287	505	42	547
03130 MAXWELL CEM	705	2.5990	1,238	-760	478	66	544
03140 PRINCETON CEM	125	0.4608	220	-129	91	12	103
03150 STONYFRD-IND VL CEM	189	0.6967	332	-196	136	18	154
03160 WILLIAMS CEM	391	1.4414	687	-421	266	36	302
03175 ARBUCKLE PARK & REC DIST	451	1.6626	792	-424	368	42	410
03180 MAXWELL REC & PARK DIST	486	1.7916	853	-286	567	45	612
03260 CO MOSQ ABATMNT	407	1.5004	715	-363	352	38	390
03320 REC DIST 2047	145	0.5345	255	-151	104	14	118
03410 COLUSA CO WTRWKS #1	720	2.6543	1,264	-421	843	67	910
03420 PRINCTN WATRWRKS	370	1.3640	650	-187	463	35	498
03480 CRTNA CRK FLD CTRL/CON	117	0.4313	205	-72	133	11	144
10261 REV/REC	93	0.3428	163		163	9	172
2017 CHILD SUPP SVCS	726	2.6764	1,275		1,275	68	1,343
2021 SHERIFF	311	1.1465	546		546	29	575
2022 DRUG PREVENTTION	796	2.9345	1,398		1,398	74	1,472

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
2035 PROBATION	832	3.0672	1,461		1,461	78	1,539
2060 AG COMM	310	1.1428	544		544	29	573
2070 CLERK/RECOR	1,218	4.4902	2,139		2,139	114	2,253
2076 PLANN/BLDG	102	0.3760	179		179	10	189
002657 CC SERV AREA #2	161	0.5935	283	-167	116	15	131
3010 PUBLIC WORKS/ROADS	58	0.2138	102		102	5	107
4010 BEHAVORIAL HEALTH ADMIN SERV	311	1.1465	546		546	29	575
4012 HEALTH	1,999	7.3693	3,511		3,511	187	3,698
4013 MENTAL HEALTH	1,049	3.8671	1,842		1,842	98	1,940
04021 STATE TRANSIT ASSISTANCE	29	0.1069	51		51	3	54
5011 WELFARE #108	233	0.8590	409		409	22	431
6021 LIBRARY	39	0.1438	68		68	4	72
1075 MIGRANT HOUSING	1,786	6.5841	3,136		3,136	167	3,303
04020 LOCAL TRANSPORTATION	219	0.8073	385		385	20	405
04022 LOCAL TRANSPORTATION	72	0.2654	126		126	7	133
04002 TRANSIT AGENCY	904	3.3326	1,588		1,588	84	1,672
OUTSIDE AGENCIES	6,698	24.6925	11,763	-1,123	10,640	622	11,262
SubTotal	27,126	100.0000	47,637	-8,594	39,043	2,532	41,575
Direct Billed				8,594	8,594		8,594
Total	27,126	100.0000	47,637		47,637	2,532	50,169

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	810,147	1.0306	281		281		281
1021 AUDITOR	1,608,580	2.0463	559		559		559
1022 TREASURER	644,232	0.8196	224		224	12	236
1031 CNTY CNSL	703,650	0.8951	244		244	13	257
1040 PERSONNEL	691,062	0.8791	240		240	13	253
1073 MAINTENANCE	587,234	0.7470	204		204	11	215
1074 CUSTODIAN	415,950	0.5291	144		144	8	152
1101 RISK MANAGEMENT/INSURANCE	145,048	0.1845	50		50	3	53
1108 IT	729,844	0.9285	253		253	14	267
1109 PURCHASING	854,888	1.0875	297		297	16	313
PSPS RESILIENCY GRANT	2,971	0.0038	1		1		1
CA EMERG SOL & HSING GRN	13,531	0.0172	5		5		5
TRANSITIONAL HOUSING	46,638	0.0593	16		16	1	17
1011 BRD OF SUPV	898,735	1.1433	312		312	17	329
1023 ASSESSOR	1,297,851	1.6510	451		451	25	476
10261 REV/REC	2,646	0.0034	1		1		1
1051 ELECTIONS	445,544	0.5668	155		155	8	163
1092 ADVERTISING	193	0.0002					
1103 EE_BENEFITS	6,940	0.0088	2		2		2
1106 SURVERYOR	56,722	0.0722	20		20	1	21
1107 REFUNDS	1,546	0.0020	1		1		1
20131 SUPERIOR COURT - CJF	611,138	0.7775	212		212	12	224
2014 GRAND JURY	20,382	0.0259	7		7		7
2016 DIST ATTN	2,120,651	2.6978	736		736	40	776
2017 CHILD SUPP SVCS	203,092	0.2584	71		71	4	75
2019 PUBL DEFEND	331,396	0.4216	115		115	6	121
2020 COMMUNICTNS	734,832	0.9348	255		255	14	269
2021 SHERIFF	5,664,181	7.2056	1,967		1,967	108	2,075
20211 SO BAILIFF	400,250	0.5092	139		139	8	147

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
2024 SHF-BOATING 2021	160,669	0.2044	56		56	3	59
002344 SHF-CLAMMET GRANT 2022	21,749	0.0277	8		8		8
2022 DRUG PREVENTTION	234,131	0.2978	81		81	4	85
2031 JAIL	4,222,851	5.3720	1,466		1,466	80	1,546
2033 JUV FAC	748,970	0.9528	260		260	14	274
2035 PROBATION	1,899,215	2.4161	659		659	36	695
002528 LOCAL COMM CORRCTN	472,732	0.6014	164		164	9	173
02531 COMM CORRTN PRFRM INCENT	213,153	0.2712	74		74	4	78
2036 VICTIM WITN	272,955	0.3472	95		95	5	100
20363 YOUTH OFFEND GNT	153,484	0.1953	53		53	3	56
2050 FLD WTR CON 02021	25,797	0.0328	9		9		9
2059 AG ADM SERV	692,057	0.8804	240		240	13	253
2060 AG COMM	1,534,057	1.9515	533		533	29	562
2061 WTR MGT	113,283	0.1441	39		39	2	41
2065 SITES_PROJ	1,474,277	1.8755	512		512	28	540
2070 CLERK/RECOR	402,362	0.5119	140		140	8	148
2071 CORONER	255,134	0.3246	89		89	5	94
2076 PLANN/BLDG	999,673	1.2717	347		347	19	366
2077 ANIMAL CTRL	247,024	0.3142	86		86	5	91
2080 TRAPPER	78,636	0.1000	27		27	1	28
2081 OES	330,862	0.4209	115		115	6	121
20811 HOME SECUR 2081	1,960	0.0025	1		1		1
2083 PUBLIC ADMN	17,901	0.0228	6		6		6
002327 JAIL INMATE WELFARE 2031	25,303	0.0322	9		9		9
002329 DRUG ENFORCEMENT 2022	2,940	0.0037	1		1		1
02331 CIVIL FEE CAP PROJ 2021	25,155	0.0320	9		9		9
02340 SHERIFF-SLESF 2021	54,808	0.0697	19		19	1	20
002657 CC SERV AREA #2	140,811	0.1791	49		49	3	52
3010 PUBLIC WORKS/ROADS	5,090,087	6.4753	1,767		1,767	97	1,864
4010 BEHAVORIAL HEALTH ADMIN SERV	1,050,525	1.3364	365		365	20	385

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
4011 SUBSTANCE ABUSE SERVICES	606,657	0.7718	211		211	12	223
4012 HEALTH	2,509,817	3.1928	871		871	48	919
4013 MENTAL HEALTH	8,686,284	11.0500	3,016		3,016	172	3,188
002936 MENTAL HLTH SERV FUND	1,551,802	1.9741	539		539	30	569
002939 MHSA EDUC & TRAIN 002936	33,773	0.0430	12		12	1	13
002940 MHSA PREV & EARLY INTERV	368,678	0.4690	128		128	7	135
002941 MHSA INNOVATION 002936	93,887	0.1194	33		33	2	35
002943 MHSA CAP FAC 002936	79,860	0.1016	28		28	2	30
002947 MHSA-HOUSING	70,836	0.0901	25		25	1	26
4015 AIR/WTR POLL CON	515,026	0.6552	179		179	10	189
4019 ENVIRONMENTAL HEALTH	602,025	0.7659	209		209	11	220
04021 STATE TRANSIT ASSISTANCE	190,053	0.2418	66		66	4	70
4023 AMBULANCE	17,323	0.0220	6		6		6
4031 CALIF CHILDRNS SRV 4012	7,789	0.0099	3		3		3
5010 WELFARE ADMIN #108	1,478,847	1.8813	513		513	28	541
5011 WELFARE #108	7,347,168	9.3466	2,551		2,551	140	2,691
5020 CATEG AID/SAWS HHS 5011	4,036,459	5.1349	1,402		1,402	77	1,479
5032 INDG BURIAL	323	0.0004					
5033 SR NUTRITON	239,472	0.3046	83		83	5	88
5041 JUV CRT WRD	49,367	0.0628	17		17	1	18
5051 VET SERV	124,407	0.1583	43		43	2	45
5061 SR CITIZENS	-17,322	-0.0220	-6		-6		-6
6021 LIBRARY	1,384,278	1.7610	481		481	26	507
6022 ADULT LITERACY	26,778	0.0341	9		9	1	10
6031 AG EXTENS	390,024	0.4962	135		135	7	142
7013 COUNTYWIDE RECREATION	6,889	0.0088	2		2		2
7032 COL VET	27,105	0.0345	9		9	1	10
7033 MAX VET	7,025	0.0089	2		2		2
7035 WMS VET	17,107	0.0218	6		6		6
2078 FISH AND GAME	8,391	0.0107	3		3		3

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
1075 MIGRANT HOUSING	538,841	0.6855	187		187	10	197
1076 MIGRANT HOUSING 1075	5,560	0.0071	2		2		2
1078 MIGRANT HOUSING 1075	233,755	0.2974	81		81	4	85
04006 EAST PARK RESERVOIR	364,426	0.4636	127		127	7	134
04000 SOLID WASTE	2,567,674	3.2664	892		892	49	941
04020 LOCAL TRANSPORTATION	1,222,059	1.5546	424		424	23	447
04001 AIRPORT ENTRPSE	439,108	0.5586	152		152	8	160
04022 LOCAL TRANSPORTATION	205,301	0.2612	71		71	4	75
07526 IHSS PUBLIC AUTHORITY	119,276	0.1517	41		41	2	43
OUTSIDE AGENCIES	1,439,353	1.8311	500		500	27	527
SubTotal	78,607,918	100.0000	27,294		27,294	1,451	28,745
Total	78,607,918	100.0000	27,294		27,294	1,451	28,745

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	810,147	1.0523	356		356		356
1021 AUDITOR	1,608,580	2.0893	708		708		708
1022 TREASURER	644,232	0.8368	283		283	16	299
1031 CNTY CNSL	703,650	0.9139	310		310	17	327
1040 PERSONNEL	691,062	0.8976	304		304	17	321
1073 MAINTENANCE	587,234	0.7627	258		258	14	272
1074 CUSTODIAN	415,950	0.5403	183		183	10	193
1101 RISK MANAGEMENT/INSURANCE	145,048	0.1884	64		64	4	68
1108 IT	729,844	0.9480	321		321	18	339
1109 PURCHASING	854,888	1.1104	376		376	21	397
PSPS RESILIENCY GRANT	2,971	0.0039	1		1		1
CA EMERG SOL & HSING GRN	13,531	0.0176	6		6		6
TRANSITIONAL HOUSING	46,638	0.0606	21		21	1	22
1011 BRD OF SUPV	898,735	1.1673	395		395	22	417
1023 ASSESSOR	1,297,851	1.6857	571		571	31	602
10261 REV/REC	2,646	0.0034	1		1		1
1051 ELECTIONS	445,544	0.5787	196		196	11	207
1092 ADVERTISING	193	0.0003					
1103 EE_BENEFITS	6,940	0.0090	3		3		3
1106 SURVERYOR	56,722	0.0737	25		25	1	26
1107 REFUNDS	1,546	0.0020	1		1		1
20131 SUPERIOR COURT - CJF	611,138	0.7938	269		269	15	284
2014 GRAND JURY	20,382	0.0265	9		9		9
2016 DIST ATTN	2,120,651	2.7544	933		933	51	984
2017 CHILD SUPP SVCS	203,092	0.2638	89		89	5	94
2019 PUBL DEFEND	331,396	0.4304	146		146	8	154
2020 COMMUNICTNS	734,832	0.9544	323		323	18	341
2021 SHERIFF	5,664,181	7.3570	2,491		2,491	137	2,628
20211 SO BAILIFF	400,250	0.5199	176		176	10	186

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
2024 SHF-BOATING 2021	160,669	0.2087	71		71	4	75
002344 SHF-CLAMMET GRANT 2022	21,749	0.0282	10		10	1	11
2022 DRUG PREVENTTION	234,131	0.3041	103		103	6	109
2031 JAIL	4,222,851	5.4849	1,857		1,857	102	1,959
2033 JUV FAC	748,970	0.9728	329		329	18	347
2035 PROBATION	1,899,215	2.4668	835		835	46	881
002528 LOCAL COMM CORRCTN	472,732	0.6140	208		208	11	219
02531 COMM CORRTN PRFRM INCENT	213,153	0.2769	94		94	5	99
2036 VICTIM WITN	272,955	0.3545	120		120	7	127
20363 YOUTH OFFEND GNT	153,484	0.1994	68		68	4	72
2050 FLD WTR CON 02021	25,797	0.0335	11		11	1	12
2059 AG ADM SERV	692,057	0.8989	304		304	17	321
2060 AG COMM	1,534,057	1.9925	675		675	37	712
2061 WTR MGT	113,283	0.1471	50		50	3	53
2065 SITES_PROJ	1,474,277	1.9149	648		648	36	684
2070 CLERK/RECOR	402,362	0.5226	177		177	10	187
2071 CORONER	255,134	0.3314	112		112	6	118
2076 PLANN/BLDG	999,673	1.2984	440		440	24	464
2077 ANIMAL CTRL	247,024	0.3209	109		109	6	115
2080 TRAPPER	78,636	0.1021	35		35	2	37
2081 OES	330,862	0.4297	146		146	8	154
20811 HOME SECUR 2081	1,960	0.0025	1		1		1
2083 PUBLIC ADMN	17,901	0.0233	8		8		8
002327 JAIL INMATE WELFARE 2031	25,303	0.0329	11		11	1	12
002329 DRUG ENFORCEMENT 2022	2,940	0.0038	1		1		1
02331 CIVIL FEE CAP PROJ 2021	25,155	0.0327	11		11	1	12
02340 SHERIFF-SLESF 2021	54,808	0.0712	24		24	1	25
002657 CC SERV AREA #2	140,811	0.1829	62		62	3	65
3010 PUBLIC WORKS/ROADS	5,090,087	6.6113	2,239		2,239	123	2,362
4010 BEHAVORIAL HEALTH ADMIN SERV	1,050,525	1.3645	462		462	25	487

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
4011 SUBSTANCE ABUSE SERVICES	606,657	0.7880	267		267	15	282
4012 HEALTH	2,509,817	3.2599	1,104		1,104	61	1,165
4013 MENTAL HEALTH	8,686,284	11.2825	3,821		3,821	206	4,027
002936 MENTAL HLTH SERV FUND	1,551,802	2.0156	683		683	38	721
002939 MHSA EDUC & TRAIN 002936	33,773	0.0439	15		15	1	16
002940 MHSA PREV & EARLY INTERV	368,678	0.4789	162		162	9	171
002941 MHSA INNOVATION 002936	93,887	0.1219	41		41	2	43
002943 MHSA CAP FAC 002936	79,860	0.1037	35		35	2	37
002947 MHSA-HOUSING	70,836	0.0920	31		31	2	33
4015 AIR/WTR POLL CON	515,026	0.6689	227		227	12	239
4019 ENVIRONMENTAL HEALTH	602,025	0.7819	265		265	15	280
4023 AMBULANCE	17,323	0.0225	8		8		8
4031 CALIF CHILDRNS SRV 4012	7,789	0.0101	3		3		3
5010 WELFARE ADMIN #108	1,478,847	1.9208	650		650	36	686
5011 WELFARE #108	7,347,168	9.5430	3,232		3,232	178	3,410
5020 CATEG AID/SAWS HHS 5011	4,036,459	5.2428	1,775		1,775	98	1,873
5032 INDG BURIAL	323	0.0004					
5033 SR NUTRITON	239,472	0.3110	105		105	6	111
5041 JUV CRT WRD	49,367	0.0641	22		22	1	23
5051 VET SERV	124,407	0.1616	55		55	3	58
5061 SR CITIZENS	-17,322	-0.0225	-8		-8		-8
6021 LIBRARY	1,384,278	1.7980	609		609	33	642
6022 ADULT LITERACY	26,778	0.0348	12		12	1	13
6031 AG EXTENS	390,024	0.5066	172		172	9	181
7013 COUNTYWIDE RECREATION	6,889	0.0089	3		3		3
7032 COL VET	27,105	0.0352	12		12	1	13
7033 MAX VET	7,025	0.0091	3		3		3
7035 WMS VET	17,107	0.0222	8		8		8
2078 FISH AND GAME	8,391	0.0109	4		4		4
1075 MIGRANT HOUSING	538,841	0.6999	237		237	13	250

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
1076 MIGRANT HOUSING 1075	5,560	0.0072	2		2		2
1078 MIGRANT HOUSING 1075	233,755	0.3036	103		103	6	109
04006 EAST PARK RESERVOIR	364,426	0.4733	160		160	9	169
04000 SOLID WASTE	2,567,674	3.3351	1,129		1,129	62	1,191
04001 AIRPORT ENTRPSE	439,108	0.5703	193		193	11	204
07526 IHSS PUBLIC AUTHORITY	119,276	0.1549	52		52	3	55
OUTSIDE AGENCIES	1,439,353	1.8695	633		633	35	668
SubTotal	76,990,503	100.0000	33,865		33,865	1,803	35,668
Total	76,990,503	100.0000	33,865		33,865	1,803	35,668

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	15,170		15,170	807	15,977
SubTotal	100	100.0000	15,170		15,170	807	15,977
Total	100	100.0000	15,170		15,170	807	15,977

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
002660 SRV AREA#1 CEN RCH	2,089	14.4338	788		788	42	830
1011 BRD OF SUPV	4,548	31.4240	1,715		1,715	92	1,807
4012 HEALTH	2,415	16.6862	911		911	49	960
5011 WELFARE #108	5,421	37.4560	2,043		2,043	109	2,152
SubTotal	14,473	100.0000	5,457		5,457	292	5,749
Total	14,473	100.0000	5,457		5,457	292	5,749

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	810,147	1.0523	70		70		70
1021 AUDITOR	1,608,580	2.0893	138		138		138
1022 TREASURER	644,232	0.8368	55		55	3	58
1031 CNTY CNSL	703,650	0.9139	61		61	3	64
1040 PERSONNEL	691,062	0.8976	59		59	3	62
1073 MAINTENANCE	587,234	0.7627	51		51	3	54
1074 CUSTODIAN	415,950	0.5403	36		36	2	38
1101 RISK MANAGEMENT/INSURANCE	145,048	0.1884	12		12	1	13
1108 IT	729,844	0.9480	63		63	3	66
1109 PURCHASING	854,888	1.1104	74		74	4	78
PSPS RESILIENCY GRANT	2,971	0.0039					
CA EMERG SOL & HSING GRN	13,531	0.0176	1		1		1
TRANSITIONAL HOUSING	46,638	0.0606	4		4		4
1011 BRD OF SUPV	898,735	1.1673	77		77	4	81
1023 ASSESSOR	1,297,851	1.6857	112		112	6	118
10261 REV/REC	2,646	0.0034					
1051 ELECTIONS	445,544	0.5787	38		38	2	40
1092 ADVERTISING	193	0.0003					
1103 EE_BENEFITS	6,940	0.0090	1		1		1
1106 SURVERYOR	56,722	0.0737	5		5		5
1107 REFUNDS	1,546	0.0020					
20131 SUPERIOR COURT - CJF	611,138	0.7938	53		53	3	56
2014 GRAND JURY	20,382	0.0265	2		2		2
2016 DIST ATTN	2,120,651	2.7544	182		182	10	192
2017 CHILD SUPP SVCS	203,092	0.2638	17		17	1	18
2019 PUBL DEFEND	331,396	0.4304	28		28	2	30
2020 COMMUNICTNS	734,832	0.9544	63		63	3	66
2021 SHERIFF	5,664,181	7.3570	487		487	27	514
20211 SO BAILIFF	400,250	0.5199	34		34	2	36

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
2024 SHF-BOATING 2021	160,669	0.2087	14		14	1	15
002344 SHF-CLAMMET GRANT 2022	21,749	0.0282	2		2		2
2022 DRUG PREVENTTION	234,131	0.3041	20		20	1	21
2031 JAIL	4,222,851	5.4849	363		363	20	383
2033 JUV FAC	748,970	0.9728	64		64	4	68
2035 PROBATION	1,899,215	2.4668	163		163	9	172
002528 LOCAL COMM CORRCTN	472,732	0.6140	41		41	2	43
02531 COMM CORRTN PRFRM INCENT	213,153	0.2769	18		18	1	19
2036 VICTIM WITN	272,955	0.3545	23		23	1	24
20363 YOUTH OFFEND GNT	153,484	0.1994	13		13	1	14
2050 FLD WTR CON 02021	25,797	0.0335	2		2		2
2059 AG ADM SERV	692,057	0.8989	60		60	3	63
2060 AG COMM	1,534,057	1.9925	132		132	7	139
2061 WTR MGT	113,283	0.1471	10		10	1	11
2065 SITES_PROJ	1,474,277	1.9149	127		127	7	134
2070 CLERK/RECOR	402,362	0.5226	35		35	2	37
2071 CORONER	255,134	0.3314	22		22	1	23
2076 PLANN/BLDG	999,673	1.2984	86		86	5	91
2077 ANIMAL CTRL	247,024	0.3209	21		21	1	22
2080 TRAPPER	78,636	0.1021	7		7		7
2081 OES	330,862	0.4297	28		28	2	30
20811 HOME SECUR 2081	1,960	0.0025					
2083 PUBLIC ADMN	17,901	0.0233	2		2		2
002327 JAIL INMATE WELFARE 2031	25,303	0.0329	2		2		2
002329 DRUG ENFORCEMENT 2022	2,940	0.0038					
02331 CIVIL FEE CAP PROJ 2021	25,155	0.0327	2		2		2
02340 SHERIFF-SLESF 2021	54,808	0.0712	5		5		5
002657 CC SERV AREA #2	140,811	0.1829	12		12	1	13
3010 PUBLIC WORKS/ROADS	5,090,087	6.6113	438		438	24	462
4010 BEHAVORIAL HEALTH ADMIN SERV	1,050,525	1.3645	90		90	5	95

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
4011 SUBSTANCE ABUSE SERVICES	606,657	0.7880	52		52	3	55
4012 HEALTH	2,509,817	3.2599	216		216	12	228
4013 MENTAL HEALTH	8,686,284	11.2825	749		749	42	791
002936 MENTAL HLTH SERV FUND	1,551,802	2.0156	133		133	7	140
002939 MHSA EDUC & TRAIN 002936	33,773	0.0439	3		3		3
002940 MHSA PREV & EARLY INTERV	368,678	0.4789	32		32	2	34
002941 MHSA INNOVATION 002936	93,887	0.1219	8		8		8
002943 MHSA CAP FAC 002936	79,860	0.1037	7		7		7
002947 MHSA-HOUSING	70,836	0.0920	6		6		6
4015 AIR/WTR POLL CON	515,026	0.6689	44		44	2	46
4019 ENVIRONMENTAL HEALTH	602,025	0.7819	52		52	3	55
4023 AMBULANCE	17,323	0.0225	1		1		1
4031 CALIF CHILDRNS SRV 4012	7,789	0.0101	1		1		1
5010 WELFARE ADMIN #108	1,478,847	1.9208	127		127	7	134
5011 WELFARE #108	7,347,168	9.5430	632		632	35	667
5020 CATEG AID/SAWS HHS 5011	4,036,459	5.2428	347		347	19	366
5032 INDG BURIAL	323	0.0004					
5033 SR NUTRITON	239,472	0.3110	21		21	1	22
5041 JUV CRT WRD	49,367	0.0641	4		4		4
5051 VET SERV	124,407	0.1616	11		11	1	12
5061 SR CITIZENS	-17,322	-0.0225	-1		-1		-1
6021 LIBRARY	1,384,278	1.7980	119		119	7	126
6022 ADULT LITERACY	26,778	0.0348	2		2		2
6031 AG EXTENS	390,024	0.5066	34		34	2	36
7013 COUNTYWIDE RECREATION	6,889	0.0089	1		1		1
7032 COL VET	27,105	0.0352	2		2		2
7033 MAX VET	7,025	0.0091	1		1		1
7035 WMS VET	17,107	0.0222	1		1		1
2078 FISH AND GAME	8,391	0.0109	1		1		1
1075 MIGRANT HOUSING	538,841	0.6999	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
1076 MIGRANT HOUSING 1075	5,560	0.0072					
1078 MIGRANT HOUSING 1075	233,755	0.3036	20		20	1	21
04006 EAST PARK RESERVOIR	364,426	0.4733	31		31	2	33
04000 SOLID WASTE	2,567,674	3.3351	221		221	12	233
04001 AIRPORT ENTRPSE	439,108	0.5703	38		38	2	40
07526 IHSS PUBLIC AUTHORITY	119,276	0.1549	10		10	1	11
OUTSIDE AGENCIES	1,439,353	1.8695	124		124	7	131
SubTotal	76,990,503	100.0000	6,621		6,621	352	6,973
Total	76,990,503	100.0000	6,621		6,621	352	6,973

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

Receiving Department	Total	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT	COST PLAN PREP	BUDGET PREP	WELFARE PAYROLL
1012 CAO	7,742	3,522	3,513	0	281	356	0
1021 AUDITOR	12,260	3,126	7,729	0	559	708	0
1022 TREASURER	7,366	2,689	3,309	775	236	299	0
1031 CNTY CNSL	7,104	3,447	2,224	785	257	327	0
1040 PERSONNEL	7,335	2,992	3,707	0	253	321	0
1073 MAINTENANCE	22,751	18,503	3,707	0	215	272	0
1074 CUSTODIAN	14,241	10,151	3,707	0	152	193	0
1101 RISK	3,546	2,670	742	0	53	68	0
1108 IT	8,432	4,053	3,707	0	267	339	0
1109 PURCHASING	5,338	3,068	1,482	0	313	397	0
002128 ALMOND PARADISE	492	492	0	0	0	0	0
002129 THOMPSON ST	247	247	0	0	0	0	0
002133 WHISPER	473	473	0	0	0	0	0
002334 LIVE SCN	19	19	0	0	0	0	0
PSPS RESILIENCY GRANT	59	57	0	0	1	1	0
002548 CARL MOYER	171	171	0	0	0	0	0
002550 MFH CARE FUNDS	587	587	0	0	0	0	0
002660 SRV AREA#1 CEN	3,997	3,049	0	118	0	0	0
002817 EMS-OTHER 4012	19	19	0	0	0	0	0
CA EMERG SOL & HSING	12	0	0	0	5	6	0
TRANSITIONAL HOUSING	2,145	2,102	0	0	17	22	0
03000 ARBCKLE-C/C FIRE	11,506	8,200	2,965	341	0	0	0
03010 BEAR VL-INDIAN VL	1,946	1,837	0	109	0	0	0
03030 MAX FIRE PROT	5,119	2,234	2,224	661	0	0	0
03040 PRINCETN FIRE	2,848	2,614	0	234	0	0	0
03050 WMS FIRE PROT	485	133	0	352	0	0	0
03060 SAC RIV FIRE DIST	9,857	8,048	1,482	327	0	0	0
03080 ARBCKLE CEM	2,488	2,102	0	386	0	0	0
03090 COLLEGE CTY CEM	1,428	1,383	0	45	0	0	0
03100 COL CEM DIST	6,636	4,545	1,482	609	0	0	0
03103 COL CEM SLE TX-VLT	19	19	0	0	0	0	0
03110 CYPRESS HLL CEM	316	114	0	202	0	0	0
03120 GRND ISLAND CEM	1,475	928	0	547	0	0	0
03130 MAXWELL CEM	2,835	2,291	0	544	0	0	0
03133 MAX CEM SLE	19	19	0	0	0	0	0
03140 PRINCETON CEM	728	625	0	103	0	0	0
03150 STONYFRD-IND VL	1,385	1,231	0	154	0	0	0
03160 WILLIAMS CEM	4,566	3,522	742	302	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
03164 WMS CEM SLE	19	19	0	0	0	0	0
03175 ARBUCKLE PARK &	997	587	0	410	0	0	0
03177 ARB P/REC-PRK/FAC	5,511	5,511	0	0	0	0	0
03178 ARB P&R	663	663	0	0	0	0	0
03180 MAXWELL REC &	1,748	1,136	0	612	0	0	0
03190 COLUSA BSN DRN	3,163	3,163	0	0	0	0	0
03200 COLUSA RESC CONV	3,939	3,939	0	0	0	0	0
03260 CO MOSQ ABATMNT	8,677	5,322	2,965	390	0	0	0
03310 REC DIST 1004	95	95	0	0	0	0	0
03320 REC DIST 2047	705	587	0	118	0	0	0
03410 COLUSA CO	2,804	1,894	0	910	0	0	0
03420 PRINCTN	2,581	2,083	0	498	0	0	0
03480 CRTNA CRK FLD	201	57	0	144	0	0	0
03511 CRTINA CSD RED	1,459	1,459	0	0	0	0	0
03512 CRTINA CSD RVR	1,553	1,553	0	0	0	0	0
03513 CRTINA CSD WILDWD	663	663	0	0	0	0	0
1011 BRD OF SUPV	8,368	2,027	3,707	0	329	417	0
1023 ASSESSOR	11,923	3,314	7,413	0	476	602	0
10261 REV/REC	174	0	0	172	1	1	0
1051 ELECTIONS	7,779	4,848	2,521	0	163	207	0
1103 EE_BENEFITS	272	266	0	0	2	3	0
1104 INSURANCE 1101	266	266	0	0	0	0	0
1106 SURVERYOR	71	19	0	0	21	26	0
1107 REFUNDS	2	0	0	0	1	1	0
20131 SUPERIOR COURT -	2,553	1,989	0	0	224	284	0
2014 GRAND JURY	700	682	0	0	7	9	0
2016 DIST ATTN	16,775	6,780	8,043	0	776	984	0
2017 CHILD SUPP SVCS	6,123	1,628	2,965	1,343	75	94	0
2019 PUBL DEFEND	1,574	1,269	0	0	121	154	0
2020 COMMUNICTNS	9,222	1,875	6,671	0	269	341	0
2021 SHERIFF	44,221	13,863	24,566	575	2,075	2,628	0
20211 SO BAILIFF	2,676	454	1,853	0	147	186	0
2024 SHF-BOATING 2021	1,570	1,421	0	0	59	75	0
002344 SHF-CLAMMET	21	0	0	0	8	11	0
2022 DRUG PREVENTTION	3,032	1,345	0	1,472	85	109	0
2031 JAIL	27,892	8,447	15,557	0	1,546	1,959	0
2033 JUV FAC	955	266	0	0	274	347	0
2035 PROBATION	20,519	6,742	10,490	1,539	695	881	0
002528 LOCAL COMM	9,236	5,094	3,707	0	173	219	0



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

Receiving Department	Total	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT	COST PLAN PREP	BUDGET PREP	WELFARE PAYROLL
02531 COMM CORR TN	3,697	2,500	1,001	0	78	99	0
2036 VICTIM WITN	4,079	2,234	1,594	0	100	127	0
20363 YOUTH OFFEND GNT	2,032	815	1,075	0	56	72	0
2050 FLD WTR CON 02021	23	0	0	0	9	12	0
2059 AG ADM SERV	6,972	2,822	3,513	0	253	321	0
2060 AG COMM	11,837	3,920	5,931	573	562	712	0
2061 WTR MGT	1,187	340	742	0	41	53	0
2065 SITES_PROJ	2,361	1,003	0	0	540	684	0
2070 CLERK/RECOR	7,930	2,784	2,521	2,253	148	187	0
2071 CORONER	2,643	1,666	742	0	94	118	0
2074 LAFCO	38	38	0	0	0	0	0
2076 PLANN/BLDG	9,251	3,693	4,448	189	366	464	0
2077 ANIMAL CTRL	5,880	3,428	2,224	0	91	115	0
2080 TRAPPER	186	114	0	0	28	37	0
2081 OES	4,263	2,992	966	0	121	154	0
20811 HOME SECUR 2081	211	209	0	0	1	1	0
2083 PUBLIC ADMN	579	511	52	0	6	8	0
002327 JAIL INMATE	1,879	1,856	0	0	9	12	0
002329 DRUG	154	152	0	0	1	1	0
02331 CIVIL FEE CAP PROJ	156	133	0	0	9	12	0
02340 SHERIFF-SLESF 2021	884	834	0	0	20	25	0
002341 JAIL-SLESF 2031	57	57	0	0	0	0	0
002657 CC SERV AREA #2	2,799	2,538	0	131	52	65	0
3010 PUBLIC	63,638	32,157	26,686	107	1,864	2,362	0
032001 CCRCD PYRL	5,056	5,056	0	0	0	0	0
032025 CCRCD MISC PROJ	796	796	0	0	0	0	0
4010 BEHAVIORIAL HEALTH	8,452	2,462	4,448	575	385	487	0
4011 SUBSTANCE ABUSE	19,858	19,298	0	0	223	282	0
4012 HEALTH	34,474	10,454	17,050	3,698	919	1,165	0
4013 MENTAL HEALTH	75,862	20,605	45,311	1,940	3,188	4,027	0
002936 MENTAL HLTH SERV	8,778	7,348	0	0	569	721	0
002939 MHSA EDUC &	32	0	0	0	13	16	0
002940 MHSA PREV &	1,212	872	0	0	135	171	0
002941 MHSA INNOVATION	464	378	0	0	35	43	0
002943 MHSA CAP FAC	1,438	1,364	0	0	30	37	0
002947 MHSA-HOUSING	1,239	1,174	0	0	26	33	0
4015 AIR/WTR POLL CON	5,141	2,443	2,224	0	189	239	0
4019 ENVIRONMENTAL	7,841	3,579	3,707	0	220	280	0
04021 STATE TRANSIT	124	0	0	54	70	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
4023 AMBULANCE	564	549	0	0	6	8	0
4031 CALIF CHILDNRNS SRV	140	133	0	0	3	3	0
002853 CHILDRENS TRUST	340	340	0	0	0	0	0
5010 WELFARE ADMIN #108	16,555	8,523	6,671	0	541	686	0
5011 WELFARE #108	100,331	31,267	43,736	431	2,691	3,410	15,977
5020 CATEG AID/SAWS HHS	3,718	0	0	0	1,479	1,873	0
5033 SR NUTRITON	2,440	1,477	742	0	88	111	0
5041 JUV CRT WRD	461	416	0	0	18	23	0
5051 VET SERV	895	38	742	0	45	58	0
5061 SR CITIZENS	(15)	0	0	0	(6)	(8)	0
6021 LIBRARY	19,294	10,510	7,437	72	507	642	0
6022 ADULT LITERACY	291	266	0	0	10	13	0
6031 AG EXTENS	4,610	2,027	2,224	0	142	181	0
7013 COUNTYWIDE	120	114	0	0	2	3	0
7032 COL VET	536	511	0	0	10	13	0
7033 MAX VET	498	492	0	0	2	3	0
7035 WMS VET	792	777	0	0	6	8	0
2078 FISH AND GAME	8	0	0	0	3	4	0
1075 MIGRANT HOUSING	12,409	6,193	2,417	3,303	197	250	0
1076 MIGRANT HOUSING	118	114	0	0	2	2	0
1078 MIGRANT HOUSING	215	0	0	0	85	109	0
04006 EAST PARK	2,783	965	1,482	0	134	169	0
04000 SOLID WASTE	3,918	1,553	0	0	941	1,191	0
04020 LOCAL	1,023	171	0	405	447	0	0
04001 AIRPORT ENTRPSE	2,544	2,140	0	0	160	204	0
04022 LOCAL	1,287	1,079	0	133	75	0	0
04002 TRANSIT AGENCY	20,981	11,154	8,155	1,672	0	0	0
07526 IHSS PUBLIC	375	266	0	0	43	55	0
OUTSIDE AGENCIES	75,270	50,821	11,861	11,262	527	668	0
Direct Billed	8,594	0	0	8,594	0	0	0
Total	953,292	467,129	342,882	50,169	28,745	35,668	15,977



Receiving Department	INSURANCE ADMIN	SINGLE AUDIT	GENERAL AUDIT
1012 CAO	0	0	70
1021 AUDITOR	0	0	138
1022 TREASURER	0	0	58
1031 CNTY CNSL	0	0	64
1040 PERSONNEL	0	0	62
1073 MAINTENANCE	0	0	54
1074 CUSTODIAN	0	0	38
1101 RISK	0	0	13
1108 IT	0	0	66
1109 PURCHASING	0	0	78
002128 ALMOND PARADISE	0	0	0
002129 THOMPSON ST	0	0	0
002133 WHISPER	0	0	0
002334 LIVE SCN	0	0	0
PSPS RESILIENCY GRANT	0	0	0
002548 CARL MOYER	0	0	0
002550 MFH CARE FUNDS	0	0	0
002660 SRV AREA#1 CEN	0	830	0
002817 EMS-OTHER 4012	0	0	0
CA EMERG SOL & HSING	0	0	1
TRANSITIONAL HOUSING	0	0	4
03000 ARBCKLE-C/C FIRE	0	0	0
03010 BEAR VL-INDIAN VL	0	0	0
03030 MAX FIRE PROT	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

Receiving Department	INSURANCE ADMIN	SINGLE AUDIT	GENERAL AUDIT
03164 WMS CEM SLE	0	0	0
03175 ARBUCKLE PARK &	0	0	0
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	1,807	81
1023 ASSESSOR	0	0	118
10261 REV/REC	0	0	0
1051 ELECTIONS	0	0	40
1103 EE_BENEFITS	0	0	1
1104 INSURANCE 1101	0	0	0
1106 SURVERYOR	0	0	5
1107 REFUNDS	0	0	0
20131 SUPERIOR COURT -	0	0	56
2014 GRAND JURY	0	0	2
2016 DIST ATTNY	0	0	192
2017 CHILD SUPP SVCS	0	0	18
2019 PUBL DEFEND	0	0	30
2020 COMMUNICTNS	0	0	66
2021 SHERIFF	0	0	514
20211 SO BAILIFF	0	0	36
2024 SHF-BOATING 2021	0	0	15
002344 SHF-CLAMMET	0	0	2
2022 DRUG PREVENTTION	0	0	21
2031 JAIL	0	0	383
2033 JUV FAC	0	0	68
2035 PROBATION	0	0	172
002528 LOCAL COMM	0	0	43

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

Receiving Department	INSURANCE ADMIN	SINGLE AUDIT	GENERAL AUDIT
02531 COMM CORRRTN	0	0	19
2036 VICTIM WITN	0	0	24
20363 YOUTH OFFEND GNT	0	0	14
2050 FLD WTR CON 02021	0	0	2
2059 AG ADM SERV	0	0	63
2060 AG COMM	0	0	139
2061 WTR MGT	0	0	11
2065 SITES_PROJ	0	0	134
2070 CLERK/RECOR	0	0	37
2071 CORONER	0	0	23
2074 LAFCO	0	0	0
2076 PLANN/BLDG	0	0	91
2077 ANIMAL CTRL	0	0	22
2080 TRAPPER	0	0	7
2081 OES	0	0	30
20811 HOME SECUR 2081	0	0	0
2083 PUBLIC ADMN	0	0	2
002327 JAIL INMATE	0	0	2
002329 DRUG	0	0	0
02331 CIVIL FEE CAP PROJ	0	0	2
02340 SHERIFF-SLESF 2021	0	0	5
002341 JAIL-SLESF 2031	0	0	0
002657 CC SERV AREA #2	0	0	13
3010 PUBLIC	0	0	462
032001 CCRCD PYRLL	0	0	0
032025 CCRCD MISC PROJ	0	0	0
4010 BEHAVORIAL HEALTH	0	0	95
4011 SUBSTANCE ABUSE	0	0	55
4012 HEALTH	0	960	228
4013 MENTAL HEALTH	0	0	791
002936 MENTAL HLTH SERV	0	0	140
002939 MHSA EDUC &	0	0	3
002940 MHSA PREV &	0	0	34
002941 MHSA INNOVATION	0	0	8
002943 MHSA CAP FAC	0	0	7
002947 MHSA-HOUSING	0	0	6
4015 AIR/WTR POLL CON	0	0	46
4019 ENVIRONMENTAL	0	0	55
04021 STATE TRANSIT	0	0	0



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

Receiving Department	INSURANCE ADMIN	SINGLE AUDIT	GENERAL AUDIT
4023 AMBULANCE	0	0	1
4031 CALIF CHILDRNS SRV	0	0	1
002853 CHILDRENS TRUST	0	0	0
5010 WELFARE ADMIN #108	0	0	134
5011 WELFARE #108	0	2,152	667
5020 CATEG AID/SAWS HHS	0	0	366
5033 SR NUTRITON	0	0	22
5041 JUV CRT WRD	0	0	4
5051 VET SERV	0	0	12
5061 SR CITIZENS	0	0	(1)
6021 LIBRARY	0	0	126
6022 ADULT LITERACY	0	0	2
6031 AG EXTENS	0	0	36
7013 COUNTYWIDE	0	0	1
7032 COL VET	0	0	2
7033 MAX VET	0	0	1
7035 WMS VET	0	0	1
2078 FISH AND GAME	0	0	1
1075 MIGRANT HOUSING	0	0	49
1076 MIGRANT HOUSING	0	0	0
1078 MIGRANT HOUSING	0	0	21
04006 EAST PARK	0	0	33
04000 SOLID WASTE	0	0	233
04020 LOCAL	0	0	0
04001 AIRPORT ENTRPSE	0	0	40
04022 LOCAL	0	0	0
04002 TRANSIT AGENCY	0	0	0
07526 IHSS PUBLIC	0	0	11
OUTSIDE AGENCIES	0	0	131
Direct Billed	0	0	0
Total	0	5,749	6,973



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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
ALMOND PARADISE ST LITNG	492	NA	NA	492
THOMPSON ST LITNG	247	NA	NA	247
WHISPER CRK-CROSS CRK LIT	473	NA	NA	473
LIVE SCN FNGRPRNTG	19	NA	NA	19
PSPS RESILIENCY GRANT	59	NA	NA	59
CARL MOYER GRANT	171	NA	NA	171
MFH CARE FUNDS	587	NA	NA	587
SRV AREA#1 CEN RCH	3,997	NA	NA	3,997
EMS-OTHER	19	NA	NA	19
CA EMERG SOL & HSING GRN	12	NA	NA	12
TRANSITIONAL HOUSING	2,145	NA	NA	2,145
ARBCKLE-C/C FIRE	11,506	NA	NA	11,506
BEAR VL-INDIAN VL FIRE	1,946	NA	NA	1,946
MAX FIRE PROT	5,119	NA	NA	5,119
PRINCETN FIRE PROT	2,848	NA	NA	2,848
WMS FIRE PROT	485	NA	NA	485
SAC RIV FIRE DIST	9,857	NA	NA	9,857
ARBCKLE CEM	2,488	NA	NA	2,488
COLLEGE CTY CEM	1,428	NA	NA	1,428
COL CEM DIST	6,636	NA	NA	6,636
COL CEM SALE TX-VLT	19	NA	NA	19
CYPRESS HLL CEM	316	NA	NA	316
GRND ISLAND CEM	1,475	NA	NA	1,475
MAXWELL CEM	2,835	NA	NA	2,835
MAX CEM SALE TX-VAULT	19	NA	NA	19
PRINCETON CEM	728	NA	NA	728
STONYFRD-IND VL CEM	1,385	NA	NA	1,385
WILLIAMS CEM	4,566	NA	NA	4,566
WMS CEM SALE TX-VAULT	19	NA	NA	19
ARBUCKLE PARK & REC DIST	997	NA	NA	997
ARB PARK/REC DIST-PRK/FAC	5,511	NA	NA	5,511
ARB PARK & REC DIST-POOLS	663	NA	NA	663

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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
MAXWELL REC & PARK DIST	1,748	NA	NA	1,748
COLUSA BSN DRN	3,163	NA	NA	3,163
COLUSA RESC CONV	3,939	NA	NA	3,939
CO MOSQ ABATMNT	8,677	NA	NA	8,677
REC DIST 1004	95	NA	NA	95
REC DIST 2047	705	NA	NA	705
COLUSA CO WTRWKS #1	2,804	NA	NA	2,804
PRINCTN WATRWRKS	2,581	NA	NA	2,581
CRTNA CRK FLD CTRL/CON	201	NA	NA	201
CRTINA CSD RED RNCH ZN2	1,459	NA	NA	1,459
CRTINA CSD RVR GLN ZN3	1,553	NA	NA	1,553
CRTINA CSD WILDWD ES ZN4	663	NA	NA	663
BOARD OF SUPV	8,368	NA	NA	8,368
ASSESSOR	11,923	NA	NA	11,923
REVENUE AND RECOVERY	174	NA	NA	174
ELECTIONS	7,779	NA	NA	7,779
EMPLOYEE BENEFITS	272	NA	NA	272
INSURANCE	266	NA	NA	266
SURVEYOR	71	NA	NA	71
REFUNDS/REBATES	2	NA	NA	2
JUDICIAL DIST	2,553	NA	NA	2,553
GRAND JURY	700	NA	NA	700
DISTRICT ATTN	16,775	NA	NA	16,775
CHILD SUPPORT SERVICES	6,123	NA	NA	6,123
PUBLIC DEFENDER	1,574	NA	NA	1,574
COMMUNICATIONS	9,222	NA	NA	9,222
SHERIFF	44,221	NA	NA	44,221
SHERIFF BAILIFF	2,676	NA	NA	2,676
SHERIFF-BOATING	1,570	NA	NA	1,570
SHERIFF-CLAMMET GRANT	21	NA	NA	21
DRUG PREVENTION	3,032	NA	NA	3,032
JAIL	27,892	NA	NA	27,892

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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
JUVENILE FACILITIES	955	NA	NA	955
PROBATION	20,519	NA	NA	20,519
LOCAL COMM CORRCTN 002528	9,236	NA	NA	9,236
COMM CORRTN PRFRM INCENT 002531	3,697	NA	NA	3,697
VICTIM WITN PROG	4,079	NA	NA	4,079
YOUTHFUL OFFENDER GRANT	2,032	NA	NA	2,032
FLOOD WATER CONVSERVATION	23	NA	NA	23
AG ADMIN SERV	6,972	NA	NA	6,972
AG COMMISSIONER	11,837	NA	NA	11,837
WATER MANAGEMENT	1,187	NA	NA	1,187
SITES RESERVOIR PROJECT	2,361	NA	NA	2,361
CLERK/RECORDER	7,930	NA	NA	7,930
CORONER	2,643	NA	NA	2,643
LAFCO FUND 0101 DEPT 2074	38	NA	NA	38
PLANNING/BLDG	9,251	NA	NA	9,251
ANIML CNTRL SERV	5,880	NA	NA	5,880
TRAPPER	186	NA	NA	186
OES	4,263	NA	NA	4,263
HOMELAND SECURITY	211	NA	NA	211
PUBLIC ADMIN	579	NA	NA	579
JAIL INMATE WELFARE	1,879	NA	NA	1,879
DRUG ENFORCEMENT	154	NA	NA	154
CIVIL FEE CAPITAL PROJ	156	NA	NA	156
SHERIFF-SLESF	884	NA	NA	884
JAIL - SLESF	57	NA	NA	57
CC SERV AREA #2	2,799	NA	NA	2,799
PUBLIC WORKS/ROADS	63,638	NA	NA	63,638
CCRCD-PAYROLL CLEARING	5,056	NA	NA	5,056
CCRCD MISC PROJECTS	796	NA	NA	796
BEHAVORIAL HEALTH ADMIN SERV	8,452	NA	NA	8,452
SUBSTANCE ABUSE SERVICES	19,858	NA	NA	19,858
HEALTH	34,474	NA	NA	34,474

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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
MENTAL HEALTH	75,862	NA	NA	75,862
MENTAL HLTH SERV FUND	8,778	NA	NA	8,778
MHSA EDUC & TRAIN	32	NA	NA	32
MHSA PREV & EARLY INTERV	1,212	NA	NA	1,212
MHSA CSS	464	NA	NA	464
MHSA CAPITAL FACILITIES	1,438	NA	NA	1,438
MHSA-HOUSING	1,239	NA	NA	1,239
AIR/WTR POLL CON	5,141	NA	NA	5,141
ENVIRONMENTAL HEALTH	7,841	NA	NA	7,841
STATE TRANSIT ASSISTANCE	124	NA	NA	124
AMBULANCE SERV	564	NA	NA	564
CALIF CHILDRNS SRV	140	NA	NA	140
CHILDRENS TRUST	340	NA	NA	340
WELFARE ADMIN #108	16,555	NA	NA	16,555
WELFARE #108	100,331	NA	NA	100,331
CATEGORICL AID/SAWS HHS	3,718	NA	NA	3,718
SR NUTRITION PROGRAM	2,440	NA	NA	2,440
JUV CTR WARDS	461	NA	NA	461
VETERAN SERVICES	895	NA	NA	895
SENIOR CITIZENS	(15)	NA	NA	(15)
LIBRARY	19,294	NA	NA	19,294
ADULT LITERACY	291	NA	NA	291
AG EXTENSIONS	4,610	NA	NA	4,610
COUNTYWIDE RECREATION	120	NA	NA	120
COLUSA VET HALL	536	NA	NA	536
MAXWELL VET HALL	498	NA	NA	498
WMS VET HALL	792	NA	NA	792
FISH AND GAME	8	NA	NA	8
1075 MIGRANT HOUSING DEPT	12,409	NA	NA	12,409
1076 MIGRANT HOUSING 1075	118	NA	NA	118
1078 MIGRANT HOUSING 1075	215	NA	NA	215
EAST PARK RESERVOIR	2,783	NA	NA	2,783

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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
SOLID WASTE	3,918	NA	NA	3,918
LOCAL TRANSPORTATION	1,023	NA	NA	1,023
AIRPORT ENTRPSE	2,544	NA	NA	2,544
LOCAL TRANSPORTATION PLANNING	1,287	NA	NA	1,287
TRANSIT AGENCY	20,981	NA	NA	20,981
IHSS PUBLIC AUTHORITY	375	NA	NA	375
OUTSIDE AGENCIES	75,270	NA	NA	75,270
Department Total:	848,583	0	0	848,583
Grand Total:	848,583	0	0	848,583

COLUSA COUNTY
Schedule 5.1 Narrative Description of 2021-2022 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>
\$8,999	#1022-410360	Tax Deeded Sales Ad Fee	General Government
\$28,580	#1022-410600	Penalties/Cost	General Government
\$5,160	#1022-410610	Redemption Fees	General Government
\$19,749	#1022-421100	Business License	General Government
\$0	#1022-454680	St Mandated Reimbursement	General Government
\$12,250	#1022-466100	Assmt and Tax Collector Fees	General Government
\$0	#1022-466104	Title Search Fees	General Government
\$33,386	#1022-466105	Property Tax Admin Fees	General Government
\$102,400	#1022-466110	Treasurer's Fees	General Government
\$3,170	#1022-466114	Unsecured Tax Admin	General Government
\$600	#1022-466115	Installment Fees	General Government
\$260	#1022-466116	Bad Check Charge	General Government
\$172	#1022-479360	Misc Other Revenues	General Government
\$88	#1022-47915	Dental Stabilization Reimb.	General Government
\$0	#1022-479470	Refund	General Administration
\$0	#1022-479910	Transfers In	General Government
<u>\$214,814</u>	Total Cost Adjustment		

DIRECT BILLED

There were no costs direct billed during the 2021-2022 Fiscal Year.

ACTUAL EXPENDITURES INCLUDED IN THE PLAN

\$409,984	Total Budget 2021-2022 Actual Expenditures
<u>\$234,247</u>	Add back Transfers and Reimbursements
<u>\$644,231</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:	644,231			644,231
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING DEPREC	950		950	
EQUIPMENT DEPREC	56		56	
1012 CAO	5,761	754	6,515	
1021 AUDITOR	6,985	381	7,366	
1022 TREASURER		2,509	2,509	
1031 CNTY CNSL		15,679	15,679	
1040 PERSONNEL		7,446	7,446	
1073 MAINTENANCE		4,279	4,279	
1074 CUSTODIAN		8,564	8,564	
1101 RISK MANAGEMENT/INSURANCE		1,262	1,262	
1108 IT		6,636	6,636	
1109 PURCHASING		4,534	4,534	
Total Allocated Additions:	13,752	52,044	65,796	65,796
#410360 TAX DEEDED SALE AD FEE	(8,999)			
#410600 PENALTY/COST	(28,580)			
#410610 RDMPT FEES	(5,160)			
#421100 BUSINESS LIC	(19,749)			
#441900 INTEREST	0			
#454680 ST MANDATED REIMB	0			
#466100 TAX COLL FEE	(12,250)			
#466105 PROP TAX ADMIN	(33,386)			
#466110 TREAS FEES	(102,400)			
#466114 UNSEC TAX ADMIN	(3,170)			
#466115 INSTALL PLAN FEE	(600)			
#466116 BAD CK CHARGE	(260)			
#47915DENTAL STABLZ REIMB	(88)			
#479360 MISC-OTHER REVENUE	(172)			
#479321 PY INSURANCE DIVIDEND	0			
#479470 REFUND	0			
#479910 TRANSFERS IN	0			

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

Total Departmental Cost Adjustments:	(214,814)	(214,814)
Total To Be Allocated:	443,169	52,044
		495,213

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	559,470	0	179,564	7,867	372,039
Other Expense & Cost					
53060 COMMUNICATIONS	1,183	0	798	0	385
53061 COMMUNICATIONS-CELL	240	0	162	0	78
53090 HOUSEHOLD	34	0	23	0	11
53100 INSURANCE	25,610	0	17,273	0	8,337
53120 MAINT-EQUIP	912	0	615	0	297
53121 MAINT-SOFTWARE	0	0	0	0	0
53130 MAINT-STRU,IMP,GRND	0	0	0	0	0
53140 MEDICAL, DENTAL & LAB SUPPLIES	0	0	0	0	0
53150 MEMBERSHIPS	345	0	233	0	112
53160 BANK FEES	28,494	0	19,218	0	9,276
53163 FINANCE/LATE CHARGE	37	0	25	0	12
53170 OFFICE EXPENSE	4,281	0	2,887	0	1,394
53171 POSTAGE	6,863	0	4,629	0	2,234
53180 PROF/SPEC SERV	9,191	0	6,199	0	2,992
53190 PUBL & NOTICES	2,853	0	1,924	0	929
53200 RENTS & LEASES EQIP	1,570	0	1,059	0	511
53230 SPECIAL DEPT EXP	31	0	21	0	10
53231 SOFTWARE	179	0	121	0	58
53250 TRANS & TRAVEL	1,993	0	1,344	0	649
53251 EDUC & TRAINING	945	0	637	0	308
55263 BAD DEBT	0	0	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	644,231	0	236,732	7,867	399,632
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#410360 TAX DEEDED SALE AD FEE	(8,999)	0	0	0	(8,999)
#410600 PENALTY/COST	(28,580)	0	0	0	(28,580)
#410610 RDMPT FEES	(5,160)	0	0	0	(5,160)
#421100 BUSINESS LIC	(19,749)	0	0	0	(19,749)
#441900 INTEREST	0	0	0	0	0
#454680 ST MANDATED REIMB	0	0	0	0	0
#466100 TAX COLL FEE	(12,250)	0	0	0	(12,250)
#466105 PROP TAX ADMIN	(33,386)	0	0	0	(33,386)
#466110 TREAS FEES	(102,400)	0	0	0	(102,400)
#466114 UNSEC TAX ADMIN	(3,170)	0	0	0	(3,170)
#466115 INSTALL PLAN FEE	(600)	0	0	0	(600)
#466116 BAD CK CHARGE	(260)	0	0	0	(260)

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
#47915DENTAL STABLZ REIMB	(88)	0	0	0	(88)
#479360 MISC-OTHER REVENUE	(172)	0	0	0	(172)
#479321 PY INSURANCE DIVIDEND	0	0	0	0	0
#479470 REFUND	0	0	0	0	0
#479910 TRANSFERS IN	0	0	0	0	0
Functional Cost	429,417	0	236,732	7,867	184,818
Allocation Step 1					
Inbound- All Others	13,752	13,752	0	0	0
Reallocate Admin Costs		(13,752)	5,116	0	8,636
Unallocated Costs	(201,321)	0	0	(7,867)	(193,454)
1st Allocation	241,848	0	241,848	0	0
Allocation Step 2					
Inbound- All Others	52,044	52,044	0	0	0
Reallocate Admin Costs		(52,044)	19,360	0	32,684
Unallocated Costs	(32,684)	0	0	0	(32,684)
2nd Allocation	19,360	0	19,360	0	0
Total For 1010220 1022 TREASURER					
Total Allocated	261,208	0	261,208	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	136	1.2597	3,047		3,047		3,047
1021 AUDITOR	115	1.0652	2,576		2,576		2,576
1022 TREASURER	112	1.0374	2,509		2,509		2,509
1031 CNTY CNSL	142	1.3153	3,181		3,181	264	3,445
1040 PERSONNEL	110	1.0189	2,464		2,464	204	2,668
1073 MAINTENANCE	212	1.9637	4,749		4,749	393	5,142
1074 CUSTODIAN	114	1.0559	2,554		2,554	212	2,766
1101 RISK MANAGEMENT/INSURANCE	109	1.0096	2,442		2,442	202	2,644
1108 IT	169	1.5654	3,786		3,786	314	4,100
1109 PURCHASING	125	1.1578	2,800		2,800	232	3,032
002128 ALMOND PARADISE ST LITNG	13	0.1204	291		291	24	315
002129 THOMPSON ST LITNG	13	0.1204	291		291	24	315
002133 WHISPER CRK-CROSS CRK LIT	23	0.2130	515		515	43	558
002334 LIVE SCN FNGRPRNTG 2021	1	0.0093	22		22	2	24
002548 CARL MOYER GRANT 2060	8	0.0741	179		179	15	194
002550 MFH CARE FUNDS 1075	22	0.2038	493		493	41	534
002660 SRV AREA#1 CEN RCH	101	0.9355	2,263		2,263	187	2,450
002817 EMS-OTHER 4012	1	0.0093	22		22	2	24
03010 BEAR VL-INDIAN VL FIRE	74	0.6854	1,658		1,658	137	1,795
03030 MAX FIRE PROT	86	0.7966	1,927		1,927	160	2,087
03033 MAXFIRE PG&E POWPL 03030	1	0.0093	22		22	2	24
03040 PRINCETN FIRE PROT	109	1.0096	2,442		2,442	202	2,644
03080 ARBCKLE CEM	70	0.6484	1,568		1,568	130	1,698
03103 COL CEM SLE TX-VLT 03100	1	0.0093	22		22	2	24
03130 MAXWELL CEM	61	0.5650	1,366		1,366	113	1,479
03160 WILLIAMS CEM	113	1.0467	2,531		2,531	210	2,741
03410 COLUSA CO WTRWKS #1	76	0.7040	1,703		1,703	141	1,844
03512 CRTINA CSD RVR GLN ZN3	50	0.4631	1,120		1,120	93	1,213
5031 SOC WELFARE (IND)	3	0.0278	67		67	6	73

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
1011 BRD OF SUPV	80	0.7410	1,792		1,792	148	1,940
1023 ASSESSOR	122	1.1300	2,733		2,733	226	2,959
1051 ELECTIONS	157	1.4542	3,517		3,517	291	3,808
1103 EE_BENEFITS	1	0.0093	22		22	2	24
1104 INSURANCE 1101	2	0.0185	45		45	4	49
1106 SURVERYOR	44	0.4076	986		986	82	1,068
20131 SUPERIOR COURT - CJF	76	0.7040	1,703		1,703	141	1,844
2014 GRAND JURY	12	0.1112	269		269	22	291
2016 DIST ATTNV	254	2.3527	5,690		5,690	471	6,161
2017 CHILD SUPP SVCS	54	0.5002	1,210		1,210	100	1,310
2019 PUBL DEFEND	55	0.5094	1,232		1,232	102	1,334
2020 COMMUNICTNS	3	0.0278	67		67	6	73
2021 SHERIFF	411	3.8070	9,207		9,207	763	9,970
20211 SO BAILIFF	24	0.2223	538		538	45	583
2024 SHF-BOATING 2021	62	0.5743	1,389		1,389	115	1,504
2022 DRUG PREVENTTION	67	0.6206	1,501		1,501	124	1,625
2031 JAIL	310	2.8714	6,945		6,945	575	7,520
2033 JUV FAC	10	0.0926	224		224	19	243
2035 PROBATION	275	2.5472	6,160		6,160	510	6,670
002528 LOCAL COMM CORRCTN	209	1.9359	4,682		4,682	388	5,070
02531 COMM CORRTN PRFRM INCENT	113	1.0467	2,531		2,531	210	2,741
2036 VICTIM WITN	104	0.9633	2,330		2,330	193	2,523
20363 YOUTH OFFEND GNT	39	0.3612	874		874	72	946
2059 AG ADM SERV	118	1.0930	2,643		2,643	219	2,862
2060 AG COMM	150	1.3894	3,360		3,360	278	3,638
2061 WTR MGT	15	0.1389	336		336	28	364
2065 SITES_PROJ	42	0.3890	941		941	78	1,019
2070 CLERK/RECOR	103	0.9541	2,307		2,307	191	2,498
2071 CORONER	60	0.5558	1,344		1,344	111	1,455
2076 PLANN/BLDG	139	1.2875	3,114		3,114	258	3,372

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
2077 ANIMAL CTRL	147	1.3616	3,293		3,293	273	3,566
2080 TRAPPER	6	0.0556	134		134	11	145
2081 OES	103	0.9541	2,307		2,307	191	2,498
20811 HOME SECUR 2081	9	0.0834	202		202	17	219
2083 PUBLIC ADMN	15	0.1389	336		336	28	364
002327 JAIL INMATE WELFARE 2031	76	0.7040	1,703		1,703	141	1,844
02331 CIVIL FEE CAP PROJ 2021	6	0.0556	134		134	11	145
02340 SHERIFF-SLESF 2021	33	0.3057	739		739	61	800
002341 JAIL-SLESF 2031	3	0.0278	67		67	6	73
002657 CC SERV AREA #2	94	0.8707	2,106		2,106	174	2,280
3010 PUBLIC WORKS/ROADS	729	6.7525	16,331		16,331	1,351	17,682
032025 CCRCD MISC PROJ 03200	30	0.2779	672		672	56	728
4010 BEHAVORIAL HEALTH ADMIN SERV	104	0.9633	2,330		2,330	193	2,523
4011 SUBSTANCE ABUSE SERVICES	330	3.0567	7,393		7,393	612	8,005
4012 HEALTH	418	3.8718	9,364		9,364	776	10,140
4013 MENTAL HEALTH	563	5.2149	12,612		12,612	1,045	13,657
002936 MENTAL HLTH SERV FUND	181	1.6765	4,055		4,055	336	4,391
002939 MHSA EDUC & TRAIN 002936	1	0.0093	22		22	2	24
002940 MHSA PREV & EARLY INTERV	35	0.3242	784		784	65	849
002943 MHSA CAP FAC 002936	39	0.3612	874		874	72	946
002947 MHSA-HOUSING	41	0.3798	918		918	76	994
4015 AIR/WTR POLL CON	91	0.8429	2,039		2,039	169	2,208
4019 ENVIRONMENTAL HEALTH	146	1.3524	3,271		3,271	271	3,542
4023 AMBULANCE	27	0.2501	605		605	50	655
4031 CALIF CHILDNRNS SRV 4012	5	0.0463	112		112	9	121
002853 CHILDRENS TRUST FUND	5	0.0463	112		112	9	121
5010 WELFARE ADMIN #108	313	2.8992	7,012		7,012	581	7,593
5011 WELFARE #108	715	6.6228	16,017		16,017	1,327	17,344
5033 SR NUTRITON	73	0.6762	1,635		1,635	135	1,770
5041 JUV CRT WRD	19	0.1760	426		426	35	461

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
5051 VET SERV	2	0.0185	45		45	4	49
6021 LIBRARY	293	2.7140	6,564		6,564	544	7,108
6022 ADULT LITERACY	13	0.1204	291		291	24	315
6031 AG EXTENS	89	0.8244	1,994		1,994	165	2,159
7013 COUNTYWIDE RECREATION	1	0.0093	22		22	2	24
7032 COL VET	25	0.2316	560		560	46	606
7033 MAX VET	24	0.2223	538		538	45	583
7035 WMS VET	35	0.3242	784		784	65	849
2078 FISH AND GAME	1	0.0093	22		22	2	24
1075 MIGRANT HOUSING	185	1.7136	4,144		4,144	343	4,487
1076 MIGRANT HOUSING 1075	3	0.0278	67		67	6	73
OUTSIDE AGENCIES	487	4.5109	10,910		10,910	904	11,814
SubTotal	10,796	100.0000	241,848		241,848	19,360	261,208
Total	10,796	100.0000	241,848		241,848	19,360	261,208

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

Receiving Department	Total	CHECK CLEARING
1012 CAO	3,047	3,047
1021 AUDITOR	2,576	2,576
1022 TREASURER	2,509	2,509
1031 CNTY CNSL	3,445	3,445
1040 PERSONNEL	2,668	2,668
1073 MAINTENANCE	5,142	5,142
1074 CUSTODIAN	2,766	2,766
1101 RISK	2,644	2,644
1108 IT	4,100	4,100
1109 PURCHASING	3,032	3,032
002128 ALMOND PARADISE	315	315
002129 THOMPSON ST	315	315
002133 WHISPER	558	558
002334 LIVE SCN	24	24
002548 CARL MOYER	194	194
002550 MFH CARE FUNDS	534	534
002660 SRV AREA#1 CEN	2,450	2,450
002817 EMS-OTHER 4012	24	24
03010 BEAR VL-INDIAN VL	1,795	1,795
03030 MAX FIRE PROT	2,087	2,087
03033 MAXFIRE PG&E	24	24
03040 PRINCETN FIRE	2,644	2,644
03080 ARBCKLE CEM	1,698	1,698
03103 COL CEM SLE TX-VLT	24	24
03130 MAXWELL CEM	1,479	1,479
03160 WILLIAMS CEM	2,741	2,741
03410 COLUSA CO	1,844	1,844
03512 CRTINA CSD RVR	1,213	1,213
5031 SOC WELFARE (IND)	73	73
1011 BRD OF SUPV	1,940	1,940
1023 ASSESSOR	2,959	2,959
1051 ELECTIONS	3,808	3,808
1103 EE_BENEFITS	24	24
1104 INSURANCE 1101	49	49
1106 SURVERYOR	1,068	1,068
20131 SUPERIOR COURT -	1,844	1,844
2014 GRAND JURY	291	291
2016 DIST ATTNY	6,161	6,161

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

Receiving Department	Total	CHECK CLEARING
2017 CHILD SUPP SVCS	1,310	1,310
2019 PUBL DEFEND	1,334	1,334
2020 COMMUNICTNS	73	73
2021 SHERIFF	9,970	9,970
20211 SO BAILIFF	583	583
2024 SHF-BOATING 2021	1,504	1,504
2022 DRUG PREVENTTION	1,625	1,625
2031 JAIL	7,520	7,520
2033 JUV FAC	243	243
2035 PROBATION	6,670	6,670
002528 LOCAL COMM	5,070	5,070
02531 COMM CORRRTN	2,741	2,741
2036 VICTIM WITN	2,523	2,523
20363 YOUTH OFFEND GNT	946	946
2059 AG ADM SERV	2,862	2,862
2060 AG COMM	3,638	3,638
2061 WTR MGT	364	364
2065 SITES_PROJ	1,019	1,019
2070 CLERK/RECOR	2,498	2,498
2071 CORONER	1,455	1,455
2076 PLANN/BLDG	3,372	3,372
2077 ANIMAL CTRL	3,566	3,566
2080 TRAPPER	145	145
2081 OES	2,498	2,498
20811 HOME SECUR 2081	219	219
2083 PUBLIC ADMN	364	364
002327 JAIL INMATE	1,844	1,844
02331 CIVIL FEE CAP PROJ	145	145
02340 SHERIFF-SLESF 2021	800	800
002341 JAIL-SLESF 2031	73	73
002657 CC SERV AREA #2	2,280	2,280
3010 PUBLIC	17,682	17,682
032025 CCRCD MISC PROJ	728	728
4010 BEHAVORIAL HEALTH	2,523	2,523
4011 SUBSTANCE ABUSE	8,005	8,005
4012 HEALTH	10,140	10,140
4013 MENTAL HEALTH	13,657	13,657
002936 MENTAL HLTH SERV	4,391	4,391
002939 MHSA EDUC &	24	24



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

Receiving Department	Total	CHECK CLEARING
002940 MHSA PREV &	849	849
002943 MHSA CAP FAC	946	946
002947 MHSA-HOUSING	994	994
4015 AIR/WTR POLL CON	2,208	2,208
4019 ENVIRONMENTAL	3,542	3,542
4023 AMBULANCE	655	655
4031 CALIF CHILDRNS SRV	121	121
002853 CHILDRENS TRUST	121	121
5010 WELFARE ADMIN #108	7,593	7,593
5011 WELFARE #108	17,344	17,344
5033 SR NUTRITON	1,770	1,770
5041 JUV CRT WRD	461	461
5051 VET SERV	49	49
6021 LIBRARY	7,108	7,108
6022 ADULT LITERACY	315	315
6031 AG EXTENS	2,159	2,159
7013 COUNTYWIDE	24	24
7032 COL VET	606	606
7033 MAX VET	583	583
7035 WMS VET	849	849
2078 FISH AND GAME	24	24
1075 MIGRANT HOUSING	4,487	4,487
1076 MIGRANT HOUSING	73	73
OUTSIDE AGENCIES	11,814	11,814
Direct Billed	0	0
Total	261,208	261,208



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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
ALMOND PARADISE ST LITNG	315	NA	NA	315
THOMPSON ST LITNG	315	NA	NA	315
WHISPER CRK-CROSS CRK LIT	558	NA	NA	558
LIVE SCN FNGRPRNTG	24	NA	NA	24
CARL MOYER GRANT	194	NA	NA	194
MFH CARE FUNDS	534	NA	NA	534
SRV AREA#1 CEN RCH	2,450	NA	NA	2,450
EMS-OTHER	24	NA	NA	24
BEAR VL-INDIAN VL FIRE	1,795	NA	NA	1,795
MAX FIRE PROT	2,087	NA	NA	2,087
MAX FIRE PG&E POWER PLANT	24	NA	NA	24
PRINCETN FIRE PROT	2,644	NA	NA	2,644
ARBCKLE CEM	1,698	NA	NA	1,698
COL CEM SALE TX-VLT	24	NA	NA	24
MAXWELL CEM	1,479	NA	NA	1,479
WILLIAMS CEM	2,741	NA	NA	2,741
COLUSA CO WTRWKS #1	1,844	NA	NA	1,844
CRTINA CSD RVR GLN ZN3	1,213	NA	NA	1,213
SOC WELFARE (IND)	73	NA	NA	73
BOARD OF SUPV	1,940	NA	NA	1,940
ASSESSOR	2,959	NA	NA	2,959
ELECTIONS	3,808	NA	NA	3,808
EMPLOYEE BENEFITS	24	NA	NA	24
INSURANCE	49	NA	NA	49
SURVEYOR	1,068	NA	NA	1,068
JUDICIAL DIST	1,844	NA	NA	1,844
GRAND JURY	291	NA	NA	291
DISTRICT ATTN	6,161	NA	NA	6,161
CHILD SUPPORT SERVICES	1,310	NA	NA	1,310
PUBLIC DEFENDER	1,334	NA	NA	1,334
COMMUNICATIONS	73	NA	NA	73
SHERIFF	9,970	NA	NA	9,970

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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
SHERIFF BAILIFF	583	NA	NA	583
SHERIFF-BOATING	1,504	NA	NA	1,504
DRUG PREVENTION	1,625	NA	NA	1,625
JAIL	7,520	NA	NA	7,520
JUVENILE FACILITIES	243	NA	NA	243
PROBATION	6,670	NA	NA	6,670
LOCAL COMM CORRCTN 002528	5,070	NA	NA	5,070
COMM CORRTN PRFRM INCENT 002531	2,741	NA	NA	2,741
VICTIM WITN PROG	2,523	NA	NA	2,523
YOUTHFUL OFFENDER GRANT	946	NA	NA	946
AG ADMIN SERV	2,862	NA	NA	2,862
AG COMMISSIONER	3,638	NA	NA	3,638
WATER MANAGEMENT	364	NA	NA	364
SITES RESERVOIR PROJECT	1,019	NA	NA	1,019
CLERK/RECORDER	2,498	NA	NA	2,498
CORONER	1,455	NA	NA	1,455
PLANNING/BLDG	3,372	NA	NA	3,372
ANIML CNTRL SERV	3,566	NA	NA	3,566
TRAPPER	145	NA	NA	145
OES	2,498	NA	NA	2,498
HOMELAND SECURITY	219	NA	NA	219
PUBLIC ADMIN	364	NA	NA	364
JAIL INMATE WELFARE	1,844	NA	NA	1,844
CIVIL FEE CAPITAL PROJ	145	NA	NA	145
SHERIFF-SLESF	800	NA	NA	800
JAIL - SLESF	73	NA	NA	73
CC SERV AREA #2	2,280	NA	NA	2,280
PUBLIC WORKS/ROADS	17,682	NA	NA	17,682
CCRCD MISC PROJECTS	728	NA	NA	728
BEHAVORIAL HEALTH ADMIN SERV	2,523	NA	NA	2,523
SUBSTANCE ABUSE SERVICES	8,005	NA	NA	8,005
HEALTH	10,140	NA	NA	10,140

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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
MENTAL HEALTH	13,657	NA	NA	13,657
MENTAL HLTH SERV FUND	4,391	NA	NA	4,391
MHSA EDUC & TRAIN	24	NA	NA	24
MHSA PREV & EARLY INTERV	849	NA	NA	849
MHSA CAPITAL FACILITIES	946	NA	NA	946
MHSA-HOUSING	994	NA	NA	994
AIR/WTR POLL CON	2,208	NA	NA	2,208
ENVIRONMENTAL HEALTH	3,542	NA	NA	3,542
AMBULANCE SERV	655	NA	NA	655
CALIF CHILDRNS SRV	121	NA	NA	121
CHILDRENS TRUST	121	NA	NA	121
WELFARE ADMIN #108	7,593	NA	NA	7,593
WELFARE #108	17,344	NA	NA	17,344
SR NUTRITION PROGRAM	1,770	NA	NA	1,770
JUV CTR WARDS	461	NA	NA	461
VETERAN SERVICES	49	NA	NA	49
LIBRARY	7,108	NA	NA	7,108
ADULT LITERACY	315	NA	NA	315
AG EXTENSIONS	2,159	NA	NA	2,159
COUNTYWIDE RECREATION	24	NA	NA	24
COLUSA VET HALL	606	NA	NA	606
MAXWELL VET HALL	583	NA	NA	583
WMS VET HALL	849	NA	NA	849
FISH AND GAME	24	NA	NA	24
1075 MIGRANT HOUSING DEPT	4,487	NA	NA	4,487
1076 MIGRANT HOUSING 1075	73	NA	NA	73
OUTSIDE AGENCIES	11,814	NA	NA	11,814
Department Total:	229,279	0	0	229,279
Grand Total:	229,279	0	0	229,279

COLUSA COUNTY
Schedule 6.1 Narrative Description of 2021-2022 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 2021-2022 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 2021-2022 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: \$2,993 Recorded in Expense Account 59390: \$0 Recorded in Expense Account 593906: \$80,450
Total Direct Billed = \$2,993

<u>Amount</u>	<u>Revenue Acct</u>	<u>Description</u>	<u>Function</u>
\$28	#1031-466600	CC Service Area #1 legal services reimbursement	Legal Services
\$28	#1031-466600	CC Service Area #2 legal services reimbursement	Legal Services
\$842	#1031-466600	Bear Valley-Indian Valley Fire	Legal Services
\$1,673	#1031-466600	Public Guardian legal services reimbursement	Legal Services
\$422	#1031-466602	Bail Bonds legal services reimbursement	Legal Services
<u>\$0</u>	#1031-59390	No Costs	Legal Services
<u>\$2,993</u>	Total Directed Billed		

COST ADJUSTMENT

Revenue: The activity recorded in the #00101-1031 County Counsel's revenue accounts in the 2021-2022 Fiscal Year which offset expenditures as a cost adjustment in the amount of \$82,573.

Reimbursed Projects: The activity recorded in the County Counsel's Reimbursed Projects account #00101-1031-593906 in the 2021-2022 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 \$80,450.

The total expenditure offset cost adjustment for the 2021-2022 Fiscal Year was \$82,573.

<u>Amount</u>	<u>Account #</u>	<u>Description</u>	<u>Function</u>
\$2,026	#1031-466207	Admin Fee-County Counsel	Administration
\$55	#1031-468785	Photo Copies	Administration
\$42	#1031-47915	Dental Stabilization Reimbursement	Administration
<u>\$80,450</u>	#1031-593906	Non-County Legal Service Reimbursement	Non-County Legal Services
<u>\$82,573</u>	Total Expenditure offset Cost Adjustment		

ACTUAL EXPENDITURES IN COST PLAN

\$156,287	Total Budget 2021-2022 Actual Expenditures
<u>\$547,362</u>	Add back Transfers and Reimbursements
<u>\$703,649</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:	703,649			703,649
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING DEPREC	9,031		9,031	
EQUIPMENT DEPREC	888		888	
1012 CAO	11,552	1,470	13,022	
1021 AUDITOR	6,738	366	7,104	
1022 TREASURER	3,181	264	3,445	
1040 PERSONNEL		4,126	4,126	
1073 MAINTENANCE		8,720	8,720	
1074 CUSTODIAN		7,010	7,010	
1101 RISK MANAGEMENT/INSURANCE		33	33	
1108 IT		5,464	5,464	
1109 PURCHASING		1,342	1,342	
Total Allocated Additions:	31,390	28,795	60,185	60,185
#466207 ADMIN FEE	(2,026)			
#468785 PHOTO COPIES	(55)			
#47915 DENTAL STBLZ REIMB	(42)			
#479321 PY INSURANCE DIVIDEND	0			
#479910 TRANSFER IN	0			
#466600 LEGAL SERV	0			
#466602 LEGAL SERV-BAIL	0			
#479360 MISC REV	0			
#479470 MISC REFUND	0			
#593906 REIMB PROJECTS	(80,450)			
Total Departmental Cost Adjustments:	(82,573)			(82,573)
Total To Be Allocated:	652,466	28,795		681,261

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	558,936	0	74,360	394,305	0
Other Expense & Cost					
53060 COMMUNICATIONS	2,664	2,664	0	0	0
53061 COMMUNICATIONS-CELL	1,320	1,320	0	0	0
53090 HOUSEHOLD EXPENSE	25	25	0	0	0
53100 INSURANCE	634	634	0	0	0
53120 MAINT-EQUIP	157	157	0	0	0
53121 MAINT-SOFTWARE	506	506	0	0	0
53130 MAINT-STRU	0	0	0	0	0
53150 MEMBERSHIPS	3,978	3,978	0	0	0
53170 OFFICE EXPENSE	9,679	9,679	0	0	0
53171 POSTAGE	387	387	0	0	0
53180 PROF SPEC SERV	116,806	602	36,000	0	80,204
53190 PUBL & LEGAL NOTICES	0	0	0	0	0
53200 RENTS & LEASES	1,924	1,924	0	0	0
53220 SMALL TOOLS & INST	40	40	0	0	0
53230 SPEC DEPT EXP	40	40	0	0	0
53231 SOFTWARE	881	881	0	0	0
53250 TRANS/TRAVEL	2,398	2,398	0	0	0
532504 TRANS/TRAVEL VENDOR	2,204	1,958	0	0	246
53251 EDUC & TRAIN	1,070	1,070	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	703,649	28,263	110,360	394,305	80,450
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#466207 ADMIN FEE	(2,026)	(2,026)	0	0	0
#468785 PHOTO COPIES	(55)	(55)	0	0	0
#47915 DENTAL STBLZ REIMB	(42)	(42)	0	0	0
#479321 PY INSURANCE DIVIDEND	0	0	0	0	0
#479910 TRANSFER IN	0	0	0	0	0
#466600 LEGAL SERV	0	0	0	0	0
#466602 LEGAL SERV-BAIL	0	0	0	0	0
#479360 MISC REV	0	0	0	0	0
#479470 MISC REFUND	0	0	0	0	0
#593906 REIMB PROJECTS	(80,450)	0	0	0	(80,450)

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	621,076	26,140	110,360	394,305	0
Allocation Step 1					
Inbound- All Others	31,390	31,390	0	0	0
Reallocate Admin Costs		(57,530)	9,619	34,374	7,013
Unallocated Costs	(96,795)	0	0	0	0
1st Allocation	555,671	0	119,979	428,679	7,013
Allocation Step 2					
Inbound- All Others	28,795	28,795	0	0	0
Reallocate Admin Costs		(28,795)	4,815	17,205	3,510
Unallocated Costs	(3,265)	0	0	0	0
2nd Allocation	25,530	0	4,815	17,205	3,510
Total For 1010310 1031 CNTY CNSL					
Total Allocated	581,201	0	124,794	445,884	10,523

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

	RETIREE HEALTH	GENERAL GOVT
Wages & Benefits		
SALARIES & BENEFITS	15,460	74,811
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
53220 SMALL TOOLS & INST	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	15,460	74,811
Deductions		
Total Deductions	0	0
Cost Adjustments		
#466207 ADMIN FEE	0	0
#468785 PHOTO COPIES	0	0
#47915 DENTAL STBLZ REIMB	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	15,460	74,811
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	0	6,524
Unallocated Costs	(15,460)	(81,335)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	0	3,265
Unallocated Costs	0	(3,265)
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	4,035	5.4263	6,510		6,510		6,510
1021 AUDITOR	422	0.5675	681		681		681
1022 TREASURER	2,112	2.8402	3,408		3,408		3,408
1040 PERSONNEL	5,375	7.2283	8,673		8,673	382	9,055
1073 MAINTENANCE	315	0.4236	508		508	22	530
1101 RISK MANAGEMENT/INSURANCE	1,011	1.3596	1,631		1,631	72	1,703
1108 IT	91	0.1224	147		147	6	153
1109 PURCHASING	2,170	2.9182	3,501		3,501	154	3,655
002660 SRV AREA#1 CEN RCH	8	0.0108	13		13	1	14
03010 BEAR VL-INDIAN VL FIRE	282	0.3792	455		455	20	475
03030 MAX FIRE PROT	323	0.4344	521		521	23	544
1023 ASSESSOR	3,180	4.2765	5,131		5,131	226	5,357
10261 REV/REC	8	0.0108	13		13	1	14
1051 ELECTIONS	1,897	2.5511	3,061		3,061	135	3,196
2014 GRAND JURY	2,683	3.6081	4,329		4,329	191	4,520
2016 DIST ATTN	1,168	1.5707	1,885		1,885	83	1,968
2018 LAW LIBRARY 20131	157	0.2111	253		253	11	264
2019 PUBL DEFEND	969	1.3031	1,563		1,563	69	1,632
2021 SHERIFF	4,945	6.6501	7,979		7,979	351	8,330
2031 JAIL	3,702	4.9785	5,973		5,973	263	6,236
2035 PROBATION	621	0.8351	1,002		1,002	44	1,046
2036 VICTIM WITN	17	0.0229	27		27	1	28
2050 FLD WTR CON 02021	149	0.2004	240		240	11	251
2060 AG COMM	2,601	3.4978	4,197		4,197	185	4,382
2061 WTR MGT	257	0.3456	415		415	18	433
2065 SITES_PROJ	1,176	1.5815	1,897		1,897	84	1,981
2070 CLERK/RECOR	1,350	1.8155	2,178		2,178	96	2,274
2076 PLANN/BLDG	3,884	5.2232	6,267		6,267	276	6,543
2077 ANIMAL CTRL	133	0.1789	215		215	9	224

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	8	0.0108	13		13	1	14
3010 PUBLIC WORKS/ROADS	5,516	7.4180	8,900		8,900	392	9,292
4010 BEHAVORIAL HEALTH ADMIN SERV	2,112	2.8402	3,408		3,408	150	3,558
4012 HEALTH	365	0.4909	589		589	26	615
4013 MENTAL HEALTH	33	0.0444	53		53	2	55
4015 AIR/WTR POLL CON	820	1.1027	1,323		1,323	58	1,381
4019 ENVIRONMENTAL HEALTH	422	0.5675	681		681	30	711
4023 AMBULANCE	522	0.7020	842		842	37	879
4031 CALIF CHILDRNS SRV 4012	17	0.0229	27		27	1	28
5010 WELFARE ADMIN #108	4,100	5.5137	6,615		6,615	291	6,906
5011 WELFARE #108	9,591	12.8981	15,476		15,476	680	16,156
5012 IN HOME SUPP SERV 07526	17	0.0229	27		27	1	28
5033 SR NUTRITON	8	0.0108	13		13	1	14
6021 LIBRARY	124	0.1668	200		200	9	209
6031 AG EXTENS	41	0.0551	66		66	3	69
1075 MIGRANT HOUSING	58	0.0780	94		94	4	98
04006 EAST PARK RESERVOIR	58	0.0780	94		94	4	98
04000 SOLID WASTE	83	0.1116	134		134	6	140
04020 LOCAL TRANSPORTATION	480	0.6455	774		774	34	808
04001 AIRPORT ENTRPSE	4,663	6.2708	7,524		7,524	331	7,855
04002 TRANSIT AGENCY	248	0.3335	400		400	18	418
OUTSIDE AGENCIES	33	0.0444	53		53	2	55
SubTotal	74,360	100.0000	119,979		119,979	4,815	124,794
Total	74,360	100.0000	119,979		119,979	4,815	124,794

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	22,340	5.6657	24,288		24,288		24,288
1021 AUDITOR	2,200	0.5579	2,392		2,392		2,392
1022 TREASURER	11,287	2.8625	12,271		12,271		12,271
1040 PERSONNEL	29,395	7.4549	31,958		31,958	1,411	33,369
1073 MAINTENANCE	1,598	0.4053	1,737		1,737	77	1,814
1101 RISK MANAGEMENT/INSURANCE	5,507	1.3966	5,987		5,987	264	6,251
1108 IT	485	0.1230	527		527	23	550
1109 PURCHASING	11,851	3.0055	12,884		12,884	569	13,453
002660 SRV AREA#1 CEN RCH	42	0.0107	46	-28	18	2	20
03010 BEAR VL-INDIAN VL FIRE	1,410	0.3576	1,533	-842	691	68	759
03030 MAX FIRE PROT	1,618	0.4103	1,759		1,759	78	1,837
1023 ASSESSOR	16,432	4.1673	17,864		17,864	789	18,653
10261 REV/REC	48	0.0122	52		52	2	54
1051 ELECTIONS	9,640	2.4448	10,480		10,480	463	10,943
2014 GRAND JURY	14,061	3.5660	15,287		15,287	675	15,962
2016 DIST ATTN Y	6,189	1.5696	6,729		6,729	297	7,026
2018 LAW LIBRARY 20131	806	0.2044	876		876	39	915
2019 PUBL DEFEND	5,123	1.2992	5,570		5,570	246	5,816
2021 SHERIFF	26,184	6.6405	28,467		28,467	1,257	29,724
2031 JAIL	18,683	4.7382	20,312		20,312	897	21,209
2035 PROBATION	3,133	0.7946	3,406		3,406	150	3,556
2036 VICTIM WITN	94	0.0238	102		102	5	107
2050 FLD WTR CON 02021	847	0.2148	921		921	41	962
2060 AG COMM	14,293	3.6249	15,539		15,539	686	16,225
2061 WTR MGT	1,386	0.3515	1,507		1,507	67	1,574
2065 SITES_PROJ	6,678	1.6936	7,260		7,260	321	7,581
2070 CLERK/RECOR	7,063	1.7913	7,679		7,679	339	8,018
2076 PLANN/BLDG	20,863	5.2911	22,682		22,682	1,001	23,683
2077 ANIMAL CTRL	664	0.1684	722		722	32	754

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
002657 CC SERV AREA #2	42	0.0107	46	-28	18	2	20
3010 PUBLIC WORKS/ROADS	29,247	7.4174	31,797		31,797	1,404	33,201
4010 BEHAVORIAL HEALTH ADMIN SERV	11,182	2.8359	12,157		12,157	537	12,694
4012 HEALTH	1,833	0.4649	1,993		1,993	88	2,081
4013 MENTAL HEALTH	188	0.0477	204		204	9	213
4015 AIR/WTR POLL CON	4,409	1.1182	4,793		4,793	212	5,005
4019 ENVIRONMENTAL HEALTH	2,357	0.5978	2,562		2,562	113	2,675
4023 AMBULANCE	2,965	0.7520	3,223		3,223	142	3,365
4031 CALIF CHILDRNS SRV 4012	94	0.0238	102		102	5	107
5010 WELFARE ADMIN #108	21,556	5.4668	23,435		23,435	1,035	24,470
5011 WELFARE #108	48,651	12.3384	52,892	-1,673	51,219	2,329	53,548
5012 IN HOME SUPP SERV 07526	94	0.0238	102		102	5	107
5033 SR NUTRITON	42	0.0107	46		46	2	48
6021 LIBRARY	663	0.1681	721		721	32	753
6031 AG EXTENS	207	0.0525	225		225	10	235
1075 MIGRANT HOUSING	291	0.0738	316		316	14	330
04006 EAST PARK RESERVOIR	291	0.0738	316		316	14	330
04000 SOLID WASTE	448	0.1136	487		487	22	509
04020 LOCAL TRANSPORTATION	2,424	0.6148	2,635		2,635	116	2,751
04001 AIRPORT ENTRPSE	25,990	6.5913	28,256		28,256	1,247	29,503
04002 TRANSIT AGENCY	1,245	0.3157	1,354		1,354	60	1,414
OUTSIDE AGENCIES	166	0.0421	180	-422	-242	8	-234
SubTotal	394,305	100.0000	428,679	-2,993	425,686	17,205	442,891
Direct Billed				2,993	2,993		2,993
Total	394,305	100.0000	428,679		428,679	17,205	445,884

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	55,752	69.3002	4,860		4,860	2,433	7,293
2061 WTR MGT	8,462	10.5183	738		738	369	1,107
3010 PUBLIC WORKS/ROADS	16,236	20.1815	1,415		1,415	708	2,123
SubTotal	80,450	100.0000	7,013		7,013	3,510	10,523
Total	80,450	100.0000	7,013		7,013	3,510	10,523

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	30,798	6,510	24,288	0
1021 AUDITOR	3,073	681	2,392	0
1022 TREASURER	15,679	3,408	12,271	0
1040 PERSONNEL	42,424	9,055	33,369	0
1073 MAINTENANCE	2,344	530	1,814	0
1101 RISK	7,954	1,703	6,251	0
1108 IT	703	153	550	0
1109 PURCHASING	17,108	3,655	13,453	0
002660 SRV AREA#1 CEN	34	14	20	0
03010 BEAR VL-INDIAN VL	1,234	475	759	0
03030 MAX FIRE PROT	2,381	544	1,837	0
1011 BRD OF SUPV	7,293	0	0	7,293
1023 ASSESSOR	24,010	5,357	18,653	0
10261 REV/REC	68	14	54	0
1051 ELECTIONS	14,139	3,196	10,943	0
2014 GRAND JURY	20,482	4,520	15,962	0
2016 DIST ATTNY	8,994	1,968	7,026	0
2018 LAW LIBRARY 20131	1,179	264	915	0
2019 PUBL DEFEND	7,448	1,632	5,816	0
2021 SHERIFF	38,054	8,330	29,724	0
2031 JAIL	27,445	6,236	21,209	0
2035 PROBATION	4,602	1,046	3,556	0
2036 VICTIM WITN	135	28	107	0
2050 FLD WTR CON 02021	1,213	251	962	0
2060 AG COMM	20,607	4,382	16,225	0
2061 WTR MGT	3,114	433	1,574	1,107
2065 SITES_PROJ	9,562	1,981	7,581	0
2070 CLERK/RECOR	10,292	2,274	8,018	0
2076 PLANN/BLDG	30,226	6,543	23,683	0
2077 ANIMAL CTRL	978	224	754	0
002657 CC SERV AREA #2	34	14	20	0
3010 PUBLIC	44,616	9,292	33,201	2,123
4010 BEHAVIORIAL HEALTH	16,252	3,558	12,694	0
4012 HEALTH	2,696	615	2,081	0
4013 MENTAL HEALTH	268	55	213	0
4015 AIR/WTR POLL CON	6,386	1,381	5,005	0
4019 ENVIRONMENTAL	3,386	711	2,675	0
4023 AMBULANCE	4,244	879	3,365	0



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

Receiving Department	Total	GENERAL SERVICES	CO LEGAL SERVICE	NON-CO LEGAL SERV
4031 CALIF CHILDRNS SRV	135	28	107	0
5010 WELFARE ADMIN #108	31,376	6,906	24,470	0
5011 WELFARE #108	69,704	16,156	53,548	0
5012 IN HOME SUPP SERV	135	28	107	0
5033 SR NUTRITON	62	14	48	0
6021 LIBRARY	962	209	753	0
6031 AG EXTENS	304	69	235	0
1075 MIGRANT HOUSING	428	98	330	0
04006 EAST PARK	428	98	330	0
04000 SOLID WASTE	649	140	509	0
04020 LOCAL	3,559	808	2,751	0
04001 AIRPORT ENTRPSE	37,358	7,855	29,503	0
04002 TRANSIT AGENCY	1,832	418	1,414	0
OUTSIDE AGENCIES	(179)	55	(234)	0
Direct Billed	2,993	0	2,993	0
Total	581,201	124,794	445,884	10,523



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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
SRV AREA#1 CEN RCH	34	NA	NA	34
BEAR VL-INDIAN VL FIRE	1,234	NA	NA	1,234
MAX FIRE PROT	2,381	NA	NA	2,381
BOARD OF SUPV	7,293	NA	NA	7,293
ASSESSOR	24,010	NA	NA	24,010
REVENUE AND RECOVERY	68	NA	NA	68
ELECTIONS	14,139	NA	NA	14,139
GRAND JURY	20,482	NA	NA	20,482
DISTRICT ATTN	8,994	NA	NA	8,994
LAW LIBRARY	1,179	NA	NA	1,179
PUBLIC DEFENDER	7,448	NA	NA	7,448
SHERIFF	38,054	NA	NA	38,054
JAIL	27,445	NA	NA	27,445
PROBATION	4,602	NA	NA	4,602
VICTIM WITN PROG	135	NA	NA	135
FLOOD WATER CONSERVATION	1,213	NA	NA	1,213
AG COMMISSIONER	20,607	NA	NA	20,607
WATER MANAGEMENT	3,114	NA	NA	3,114
SITES RESERVOIR PROJECT	9,562	NA	NA	9,562
CLERK/RECORDER	10,292	NA	NA	10,292
PLANNING/BLDG	30,226	NA	NA	30,226
ANIML CNTRL SERV	978	NA	NA	978
CC SERV AREA #2	34	NA	NA	34
PUBLIC WORKS/ROADS	44,616	NA	NA	44,616
BEHAVIORIAL HEALTH ADMIN SERV	16,252	NA	NA	16,252
HEALTH	2,696	NA	NA	2,696
MENTAL HEALTH	268	NA	NA	268
AIR/WTR POLL CON	6,386	NA	NA	6,386
ENVIRONMENTAL HEALTH	3,386	NA	NA	3,386
AMBULANCE SERV	4,244	NA	NA	4,244
CALIF CHILDRNS SRV	135	NA	NA	135
WELFARE ADMIN #108	31,376	NA	NA	31,376

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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
WELFARE #108	69,704	NA	NA	69,704
IN HOME SUPPORT SERV	135	NA	NA	135
SR NUTRITION PROGRAM	62	NA	NA	62
LIBRARY	962	NA	NA	962
AG EXTENSIONS	304	NA	NA	304
1075 MIGRANT HOUSING DEPT	428	NA	NA	428
EAST PARK RESERVOIR	428	NA	NA	428
SOLID WASTE	649	NA	NA	649
LOCAL TRANSPORTATION	3,559	NA	NA	3,559
AIRPORT ENTRPSE	37,358	NA	NA	37,358
TRANSIT AGENCY	1,832	NA	NA	1,832
OUTSIDE AGENCIES	(179)	NA	NA	(179)
Department Total:	458,125	0	0	458,125
Grand Total:	458,125	0	0	458,125

COLUSA COUNTY
Schedule 7.1 Narrative Description 2021-2022 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 6/30/2022.

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 2021-2022 fiscal year, which offset expenses as a cost adjustment, was as follows:

<u>Amount</u>	<u>Revenue Acct</u>	<u>Description</u>	<u>Function</u>
\$15,135	#1040-47915	Dental Stabilization Reimb	General Personnel
<u>\$4,435</u>	#1040-479334	Loss Control/Prevention Funds	General Personnel
<u>\$19,570</u>	Total Revenue offset to expenses		

Expenditure: The activity recorded in the Personnel Department's Reimbursed Projects account #00101-1040-59390 in the 2021-2022 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 \$273. The total expenditure cost adjustment for the 2021-2022 is \$273.

DIRECT BILLED

There were no costs direct billed during the 2021-2022 Fiscal Year.

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

(84,253) Total Budget 2021-2022 Actual Expenditures
\$776,002 Add back Transfers and Reimbursements
\$691,749 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:	691,749			691,749
FIXED ASSETS	(687)			
Total Deductions:	(687)			(687)
BUILDING DEPREC	12,503		12,503	
EQUIPMENT DEPREC	4,168		4,168	
1012 CAO	2,907	376	3,283	
1021 AUDITOR	6,955	380	7,335	
1022 TREASURER	2,464	204	2,668	
1031 CNTY CNSL	40,631	1,793	42,424	
1040 PERSONNEL		4,850	4,850	
1073 MAINTENANCE		8,268	8,268	
1074 CUSTODIAN		13,232	13,232	
1101 RISK MANAGEMENT/INSURANCE		164	164	
1108 IT		8,602	8,602	
1109 PURCHASING		11,679	11,679	
Total Allocated Additions:	69,628	49,548	119,176	119,176
#466403 LOSS CONTROL/PREVENT FUNDS	0			
#479470 REFUND	0			
#468785 PHOTO COPY/POSTAGE	0			
#47915 DENTAL STBLZ REIMB	(15,135)			
#479321 PY INSURANCE DIVIDENDS	0			
#479334 LOSS CONTROL/PREVENT FUNDS	(4,435)			
#479360 MISC- OTHER REVENUE	0			
#479910 TRANSFERS IN	0			
59390 REIMBURSED PROJECTS	(273)			
Total Departmental Cost Adjustments:	(19,843)			(19,843)
Total To Be Allocated:	740,847	49,548		790,395

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	635,954	85,223	284,868	249,874	12,670
Other Expense & Cost					
53060 COMMUNICATIONS	1,312	0	1,312	0	0
53061 COMMUNICATIONS-CELL	720	0	720	0	0
53090 HOUSEHOLD	14	0	14	0	0
53100 INSURANCE	3,295	0	3,295	0	0
53120 MAINT-EQUIP	2,112	0	2,112	0	0
53121 MAINT-SOFTWARE	0	0	0	0	0
53150 MEMBERSHIPS	4,664	0	4,664	0	0
53170 OFFICE EXPENSE	6,496	0	6,496	0	0
53171 POSTAGE	522	0	522	0	0
53180 PROF SPEC SERV	15,147	0	15,147	0	0
53190 PUBL & LEGAL NOTCE	350	0	350	0	0
53200 RENTS/LEASE EQUIP	1,484	0	1,484	0	0
53210 RENTS/LEASE STRUC	115	0	115	0	0
53230 SPEC DEPT EXP	1,085	0	1,085	0	0
53231 SOFTWARE	12,005	0	12,005	0	0
53250 TRANS/TRAVEL	821	0	821	0	0
532504 TRANS/TRAVEL OTHER	0	0	0	0	0
53251 EDUC & TRAIN	0	0	0	0	0
5325101 MEETING EXP	294	0	294	0	0
53260 UTILITIES	4,672	0	4,672	0	0
55280 CONTRIBUTIONS OTHER	0	0	0	0	0
*FIXED ASSETS	687	687	0	0	0
Departmental Totals					
Total Expenditures	691,749	85,910	339,976	249,874	12,670
Deductions					
Total Deductions	(687)	(687)	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	0	0	0	0	0
#47915 DENTAL STBLZ REIMB	(15,135)	0	(15,135)	0	0
#479321 PY INSURANCE DIVIDENDS	0	0	0	0	0
#479334 LOSS CONTROL/PREVENT FUNDS	(4,435)	0	(4,435)	0	0
#479360 MISC- OTHER REVENUE	0	0	0	0	0
#479910 TRANSFERS IN	0	0	0	0	0
59390 REIMBURSED PROJECTS	(273)	0	0	(273)	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	671,219	85,223	320,406	249,601	12,670
Allocation Step 1					
Inbound- All Others	69,628	69,628	0	0	0
Reallocate Admin Costs		(154,851)	87,382	64,217	3,252
Unallocated Costs	(3,319)	0	0	0	0
1st Allocation	737,528	0	407,788	313,818	15,922
Allocation Step 2					
Inbound- All Others	49,548	49,548	0	0	0
Reallocate Admin Costs		(49,548)	27,959	20,548	1,041
2nd Allocation	49,548	0	27,959	20,548	1,041
Total For 1010400 1040 PERSONNEL					
Total Allocated	787,076	0	435,747	334,366	16,963

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

	GENERAL GOVT	RETIREE HEALTH
Wages & Benefits		
SALARIES & BENEFITS	0	3,319
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
53200 RENTS/LEASE EQUIP	0	0
53210 RENTS/LEASE STRUC	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
5325101 MEETING EXP	0	0
53260 UTILITIES	0	0
55280 CONTRIBUTIONS OTHER	0	0
*FIXED ASSETS	0	0
Departmental Totals		
Total Expenditures	0	3,319
Deductions		
Total Deductions	0	0
Cost Adjustments		
#466403 LOSS CONTROL/PREVENT FUNDS	0	0
#479470 REFUND	0	0
#468785 PHOTO COPY/POSTAGE	0	0
#47915 DENTAL STBLZ REIMB	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	3,319
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	(3,319)
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	1.1894	4,850		4,850		4,850
1021 AUDITOR	100,000	2.3788	9,701		9,701		9,701
1022 TREASURER	35,029	0.8333	3,398		3,398		3,398
1031 CNTY CNSL	30,000	0.7136	2,910		2,910		2,910
1040 PERSONNEL	50,000	1.1894	4,850		4,850		4,850
1073 MAINTENANCE	50,000	1.1894	4,850		4,850	355	5,205
1074 CUSTODIAN	50,000	1.1894	4,850		4,850	355	5,205
1101 RISK MANAGEMENT/INSURANCE	10,000	0.2379	970		970	71	1,041
1108 IT	50,000	1.1894	4,850		4,850	355	5,205
1109 PURCHASING	20,000	0.4758	1,940		1,940	142	2,082
1023 ASSESSOR	90,000	2.1409	8,730		8,730	639	9,369
1051 ELECTIONS	29,000	0.6899	2,813		2,813	206	3,019
2016 DIST ATTN Y	98,500	2.3431	9,555		9,555	699	10,254
2017 CHILD SUPP SVCS	40,000	0.9515	3,880		3,880	284	4,164
2020 COMMUNICTNS	90,000	2.1409	8,730		8,730	639	9,369
2021 SHERIFF	326,532	7.7676	31,675		31,675	2,318	33,993
20211 SO BAILIFF	25,000	0.5947	2,425		2,425	177	2,602
2031 JAIL	205,000	4.8766	19,886		19,886	1,455	21,341
2035 PROBATION	141,500	3.3660	13,726		13,726	1,004	14,730
002528 LOCAL COMM CORRCTN	50,000	1.1894	4,850		4,850	355	5,205
02531 COMM CORR TN PRFRM INCENT	13,500	0.3211	1,310		1,310	96	1,406
2036 VICTIM WITN	21,500	0.5114	2,086		2,086	153	2,239
20363 YOUTH OFFEND GNT	14,500	0.3449	1,407		1,407	103	1,510
2059 AG ADM SERV	47,394	1.1274	4,597		4,597	336	4,933
2060 AG COMM	80,000	1.9030	7,760		7,760	568	8,328
2061 WTR MGT	10,000	0.2379	970		970	71	1,041
2070 CLERK/RECOR	29,000	0.6899	2,813		2,813	206	3,019
2071 CORONER	10,000	0.2379	970		970	71	1,041
2076 PLANN/BLDG	60,000	1.4273	5,820		5,820	426	6,246

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	30,000	0.7136	2,910		2,910	213	3,123
2081 OES	12,750	0.3033	1,237		1,237	91	1,328
2083 PUBLIC ADMN	304	0.0072	29		29	2	31
3010 PUBLIC WORKS/ROADS	360,000	8.5637	34,922		34,922	2,555	37,477
4010 BEHAVORIAL HEALTH ADMIN SERV	60,000	1.4273	5,820		5,820	426	6,246
4012 HEALTH	230,000	5.4713	22,311		22,311	1,633	23,944
4013 MENTAL HEALTH	611,333	14.5426	59,307		59,307	4,339	63,646
4015 AIR/WTR POLL CON	30,000	0.7136	2,910		2,910	213	3,123
4019 ENVIRONMENTAL HEALTH	50,000	1.1894	4,850		4,850	355	5,205
5010 WELFARE ADMIN #108	90,000	2.1409	8,730		8,730	639	9,369
5011 WELFARE #108	590,000	14.0350	57,233		57,233	4,188	61,421
5033 SR NUTRITON	10,000	0.2379	970		970	71	1,041
5051 VET SERV	10,000	0.2379	970		970	71	1,041
6021 LIBRARY	100,334	2.3868	9,733		9,733	712	10,445
6031 AG EXTENS	30,000	0.7136	2,910		2,910	213	3,123
1075 MIGRANT HOUSING	32,606	0.7756	3,163		3,163	231	3,394
04006 EAST PARK RESERVOIR	20,000	0.4758	1,940		1,940	142	2,082
04002 TRANSIT AGENCY	110,000	2.6167	10,671		10,671	781	11,452
SubTotal	4,203,782	100.0000	407,788		407,788	27,959	435,747
Total	4,203,782	100.0000	407,788		407,788	27,959	435,747

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	6,366	2.5477	7,995		7,995		7,995
1021 AUDITOR	2,617	1.0473	3,287		3,287		3,287
1022 TREASURER	3,223	1.2899	4,048		4,048		4,048
1031 CNTY CNSL	968	0.3874	1,216		1,216		1,216
1073 MAINTENANCE	2,061	0.8248	2,588		2,588	179	2,767
1074 CUSTODIAN	1,596	0.6387	2,004		2,004	139	2,143
1101 RISK MANAGEMENT/INSURANCE	246	0.0985	309		309	21	330
1108 IT	1,725	0.6903	2,166		2,166	150	2,316
1109 PURCHASING	313	0.1253	393		393	27	420
1011 BRD OF SUPV	4,234	1.6945	5,318		5,318	368	5,686
1023 ASSESSOR	6,910	2.7654	8,678		8,678	600	9,278
1106 SURVERYOR	22	0.0088	28		28	2	30
2016 DIST ATTN Y	8,397	3.3605	10,546		10,546	729	11,275
20161 DA WEL/INV	44	0.0176	55		55	4	59
2017 CHILD SUPP SVCS	260	0.1041	327		327	23	350
2020 COMMUNICTNS	5,502	2.2019	6,910		6,910	478	7,388
2021 SHERIFF	17,980	7.1956	22,581		22,581	1,561	24,142
2031 JAIL	4,711	1.8854	5,917		5,917	409	6,326
2035 PROBATION	10,169	4.0697	12,771		12,771	883	13,654
2036 VICTIM WITN	237	0.0948	298		298	21	319
2059 AG ADM SERV	2,607	1.0433	3,274		3,274	226	3,500
2060 AG COMM	3,726	1.4912	4,680		4,680	323	5,003
2061 WTR MGT	1,454	0.5819	1,826		1,826	126	1,952
2070 CLERK/RECOR	7,039	2.8170	8,840		8,840	611	9,451
2076 PLANN/BLDG	5,236	2.0955	6,576		6,576	455	7,031
2077 ANIMAL CTRL	1,997	0.7992	2,508		2,508	173	2,681
002657 CC SERV AREA #2	143	0.0572	180		180	12	192
3010 PUBLIC WORKS/ROADS	9,243	3.6991	11,608		11,608	802	12,410
4010 BEHAVORIAL HEALTH ADMIN SERV	19,868	7.9512	24,952		24,952	1,725	26,677

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
4012 HEALTH	12,981	5.1950	16,303		16,303	1,127	17,430
4013 MENTAL HEALTH	29,883	11.9592	37,530		37,530	2,594	40,124
4015 AIR/WTR POLL CON	1,296	0.5187	1,628		1,628	113	1,741
4019 ENVIRONMENTAL HEALTH	3,769	1.5084	4,734		4,734	327	5,061
5010 WELFARE ADMIN #108	22,822	9.1334	28,662		28,662	1,981	30,643
5011 WELFARE #108	32,923	13.1756	41,347		41,347	2,857	44,204
5033 SR NUTRITON	371	0.1485	466		466	32	498
5051 VET SERV	35	0.0140	44		44	3	47
6021 LIBRARY	5,870	2.3492	7,372		7,372	510	7,882
6031 AG EXTENS	164	0.0656	206		206	14	220
1075 MIGRANT HOUSING	4,449	1.7805	5,588		5,588	386	5,974
04006 EAST PARK RESERVOIR	165	0.0660	207		207	14	221
04002 TRANSIT AGENCY	6,252	2.5021	7,852		7,852	543	8,395
SubTotal	249,874	100.0000	313,818		313,818	20,548	334,366
Total	249,874	100.0000	313,818		313,818	20,548	334,366

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	15,922		15,922	1,041	16,963
SubTotal	100	100.0000	15,922		15,922	1,041	16,963
Total	100	100.0000	15,922		15,922	1,041	16,963

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	12,845	4,850	7,995	0
1021 AUDITOR	12,988	9,701	3,287	0
1022 TREASURER	7,446	3,398	4,048	0
1031 CNTY CNSL	4,126	2,910	1,216	0
1040 PERSONNEL	4,850	4,850	0	0
1073 MAINTENANCE	7,972	5,205	2,767	0
1074 CUSTODIAN	7,348	5,205	2,143	0
1101 RISK	18,334	1,041	330	16,963
1108 IT	7,521	5,205	2,316	0
1109 PURCHASING	2,502	2,082	420	0
1011 BRD OF SUPV	5,686	0	5,686	0
1023 ASSESSOR	18,647	9,369	9,278	0
1051 ELECTIONS	3,019	3,019	0	0
1106 SURVERYOR	30	0	30	0
2016 DIST ATTN	21,529	10,254	11,275	0
20161 DA WEL/INV	59	0	59	0
2017 CHILD SUPP SVCS	4,514	4,164	350	0
2020 COMMUNICTNS	16,757	9,369	7,388	0
2021 SHERIFF	58,135	33,993	24,142	0
20211 SO BAILIFF	2,602	2,602	0	0
2031 JAIL	27,667	21,341	6,326	0
2035 PROBATION	28,384	14,730	13,654	0
002528 LOCAL COMM	5,205	5,205	0	0
02531 COMM CORRRTN	1,406	1,406	0	0
2036 VICTIM WITN	2,558	2,239	319	0
20363 YOUTH OFFEND GNT	1,510	1,510	0	0
2059 AG ADM SERV	8,433	4,933	3,500	0
2060 AG COMM	13,331	8,328	5,003	0
2061 WTR MGT	2,993	1,041	1,952	0
2070 CLERK/RECOR	12,470	3,019	9,451	0
2071 CORONER	1,041	1,041	0	0
2076 PLANN/BLDG	13,277	6,246	7,031	0
2077 ANIMAL CTRL	5,804	3,123	2,681	0
2081 OES	1,328	1,328	0	0
2083 PUBLIC ADMN	31	31	0	0
002657 CC SERV AREA #2	192	0	192	0
3010 PUBLIC	49,887	37,477	12,410	0
4010 BEHAVORIAL HEALTH	32,923	6,246	26,677	0



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

Receiving Department	Total	GENERAL PERSONNEL	PERSONNEL SERVICE	RISK MGMT ADMIN
4012 HEALTH	41,374	23,944	17,430	0
4013 MENTAL HEALTH	103,770	63,646	40,124	0
4015 AIR/WTR POLL CON	4,864	3,123	1,741	0
4019 ENVIRONMENTAL	10,266	5,205	5,061	0
5010 WELFARE ADMIN #108	40,012	9,369	30,643	0
5011 WELFARE #108	105,625	61,421	44,204	0
5033 SR NUTRITON	1,539	1,041	498	0
5051 VET SERV	1,088	1,041	47	0
6021 LIBRARY	18,327	10,445	7,882	0
6031 AG EXTENS	3,343	3,123	220	0
1075 MIGRANT HOUSING	9,368	3,394	5,974	0
04006 EAST PARK	2,303	2,082	221	0
04002 TRANSIT AGENCY	19,847	11,452	8,395	0
Direct Billed	0	0	0	0
Total	787,076	435,747	334,366	16,963

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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
BOARD OF SUPV	5,686	NA	NA	5,686
ASSESSOR	18,647	NA	NA	18,647
ELECTIONS	3,019	NA	NA	3,019
SURVEYOR	30	NA	NA	30
DISTRICT ATTN	21,529	NA	NA	21,529
DA WELFARE INVESTIGATOR	59	NA	NA	59
CHILD SUPPORT SERVICES	4,514	NA	NA	4,514
COMMUNICATIONS	16,757	NA	NA	16,757
SHERIFF	58,135	NA	NA	58,135
SHERIFF BAILIFF	2,602	NA	NA	2,602
JAIL	27,667	NA	NA	27,667
PROBATION	28,384	NA	NA	28,384
LOCAL COMM CORRCTN 002528	5,205	NA	NA	5,205
COMM CORRTN PRFRM INCENT 002531	1,406	NA	NA	1,406
VICTIM WITN PROG	2,558	NA	NA	2,558
YOUTHFUL OFFENDER GRANT	1,510	NA	NA	1,510
AG ADMIN SERV	8,433	NA	NA	8,433
AG COMMISSIONER	13,331	NA	NA	13,331
WATER MANAGEMENT	2,993	NA	NA	2,993
CLERK/RECORDER	12,470	NA	NA	12,470
CORONER	1,041	NA	NA	1,041
PLANNING/BLDG	13,277	NA	NA	13,277
ANIML CNTRL SERV	5,804	NA	NA	5,804
OES	1,328	NA	NA	1,328
PUBLIC ADMIN	31	NA	NA	31
CC SERV AREA #2	192	NA	NA	192
PUBLIC WORKS/ROADS	49,887	NA	NA	49,887
BEHAVIORIAL HEALTH ADMIN SERV	32,923	NA	NA	32,923
HEALTH	41,374	NA	NA	41,374
MENTAL HEALTH	103,770	NA	NA	103,770
AIR/WTR POLL CON	4,864	NA	NA	4,864
ENVIRONMENTAL HEALTH	10,266	NA	NA	10,266

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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
WELFARE ADMIN #108	40,012	NA	NA	40,012
WELFARE #108	105,625	NA	NA	105,625
SR NUTRITION PROGRAM	1,539	NA	NA	1,539
VETERAN SERVICES	1,088	NA	NA	1,088
LIBRARY	18,327	NA	NA	18,327
AG EXTENSIONS	3,343	NA	NA	3,343
1075 MIGRANT HOUSING DEPT	9,368	NA	NA	9,368
EAST PARK RESERVOIR	2,303	NA	NA	2,303
TRANSIT AGENCY	19,847	NA	NA	19,847
Department Total:	701,144	0	0	701,144
Grand Total:	701,144	0	0	701,144

COLUSA COUNTY
Schedule 8.1 Narrative Description of 2021-2022 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 2021-2022 Fiscal Year. The costs related to this department were for time spent maintaining County owned buildings, for building materials and supplies, lawn care, and for special projects as requested by County Departments. The Maintenance Department personnel recorded time spent providing maintenance services on monthly timesheets. Retiree OPEB is now included in Salaries & Benefits as a result of it now being allowable because of the County entering into an irrevocable OPEB Trust Fund (Section 115 Trust).

SPECIAL PROJECTS

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

MAINTENANCE OF STRUCTURES

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

RETIREE HEALTH

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

GENERAL GOVERNMENT

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

DIRECT BILLED

The amounts direct billed for the 2021-2022 fiscal year were for the reimbursement of services provided by the Maintenance Department as follows:

<u>Amount</u>	<u>Account</u>	<u>Reimbursement Description</u>	<u>Function</u>
\$1,674.50	1073-59390	Health Admin	Buildings
\$8,500.00	1073-59390	Transitional Housing	Buildings
<u>\$4,909.57</u>	1073-48030	Library	Buildings
<u>\$15,084.07</u>	Total Direct Billed		

COST ADJUSTMENTS

There were no cost adjustments for Fiscal Year 2021-2022.

ACTUAL EXPENDITURES IN THE COST PLAN

\$202,404 Total Budget 2021-2022 Actual Expenditures

\$384,832 Add back Transfers and Reimbursements

\$587,236 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:	587,236			587,236
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING DEPREC	4,222		4,222	
EQUIPMENT DEPREC	17,402		17,402	
1012 CAO	3,079	397	3,476	
1021 AUDITOR	21,581	1,170	22,751	
1022 TREASURER	4,749	393	5,142	
1031 CNTY CNSL	2,245	99	2,344	
1040 PERSONNEL	7,438	534	7,972	
1074 CUSTODIAN		10,994	10,994	
1101 RISK MANAGEMENT/INSURANCE		473	473	
1108 IT		9,164	9,164	
1109 PURCHASING		4,075	4,075	
Total Allocated Additions:	60,716	27,299	88,015	88,015
#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			
Total Departmental Cost Adjustments:	0			0
Total To Be Allocated:	647,952	27,299		675,251

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	428,063	0	206,143	215,305	0
Other Expense & Cost					
53050 CLOTHING	564	564	0	0	0
53060 COMMUNICATIONS	441	0	0	441	0
53061 COMMUNICATIONS-CELL	3,207	3,207	0	0	0
53090 HOUSEHOLD EXP	3,363	1,214	690	1,459	0
53100 INSURANCE	9,103	9,103	0	0	0
53120 MAINTENANCE-EQUIPMENT	9,089	5,482	541	3,066	0
53121 MAINTENANCE-SOFTWARE	0	0	0	0	0
53130 MAINTENANCE-STRUCTURE	79,210	8,084	12,956	58,170	0
53140 MEDICAL, DENTAL, LAB SUPPLIES	0	0	0	0	0
53150 MEMBERSHIPS	0	0	0	0	0
53170 OFFICE EXPENSE	1,034	935	25	74	0
53171 POSTAGE	0	0	0	0	0
53180 PROF SPEC SERV	36,702	126	19,338	17,238	0
531802 ALTERNATE SENTENCING	348	348	0	0	0
53190 PUBL/LEGAL NOTIC	0	0	0	0	0
53200 RENTS/LEASES EQUIP	0	0	0	0	0
53220 SMALL TOOLS	6,036	4,560	686	790	0
53230 SPECIAL DEPT EXP	2,021	1,519	133	369	0
53231 SOFTWARE	45	45	0	0	0
53250 TRANSPORTATION/TRAVEL	0	0	0	0	0
53253 FUEL	7,210	7,210	0	0	0
53260 UTILITIES	800	0	0	800	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	587,236	42,397	240,512	297,712	0
Deductions					
Total Deductions	0	0	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	0	0	0	0	0

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

	Total	General & Admin	SPECIAL PROJECTS	MAINT OF STRUCTURE	GENERAL GOVT
Functional Cost	587,236	42,397	240,512	297,712	0
Allocation Step 1					
Inbound- All Others	60,716	60,716	0	0	0
Reallocate Admin Costs		(103,113)	46,081	57,032	0
Unallocated Costs	(6,615)	0	0	0	0
1st Allocation	641,337	0	286,593	354,744	0
Allocation Step 2					
Inbound- All Others	27,299	27,299	0	0	0
Reallocate Admin Costs		(27,299)	12,200	15,099	0
2nd Allocation	27,299	0	12,200	15,099	0
Total For 1010730 1073 MAINTENANCE					
Total Allocated	668,636	0	298,793	369,843	0

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

RETIREE HEALTH

Wages & Benefits

SALARIES & BENEFITS	6,615
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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	6,615
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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	6,615
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	0
Unallocated Costs	(6,615)
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	219	0.0911	261		261		261
1021 AUDITOR	195	0.0811	232		232		232
1022 TREASURER	967	0.4021	1,152		1,152		1,152
1031 CNTY CNSL	5,070	2.1080	6,041		6,041		6,041
1040 PERSONNEL	984	0.4091	1,173		1,173		1,173
1101 RISK MANAGEMENT/INSURANCE	907	0.3771	1,081		1,081	47	1,128
1108 IT	3,373	1.4024	4,019		4,019	177	4,196
TRANSITIONAL HOUSING	15,122	6.2874	18,019		18,019	792	18,811
1011 BRD OF SUPV	90	0.0374	107		107	5	112
1023 ASSESSOR	3,917	1.6286	4,667		4,667	205	4,872
2016 DIST ATTN	18,091	7.5218	21,557		21,557	947	22,504
2017 CHILD SUPP SVCS	3,387	1.4082	4,036		4,036	177	4,213
2021 SHERIFF	33,825	14.0636	40,305		40,305	1,770	42,075
2035 PROBATION	1,108	0.4607	1,320		1,320	58	1,378
2060 AG COMM	1,845	0.7671	2,198		2,198	97	2,295
2070 CLERK/RECOR	12,218	5.0800	14,559		14,559	640	15,199
2076 PLANN/BLDG	22,490	9.3508	26,799		26,799	1,177	27,976
3010 PUBLIC WORKS/ROADS	21,730	9.0348	25,893		25,893	1,137	27,030
4019 ENVIRONMENTAL HEALTH	21,893	9.1026	26,087		26,087	1,146	27,233
6021 LIBRARY	51,631	21.4669	61,525		61,525	2,703	64,228
7032 COL VET	2,263	0.9409	2,697		2,697	118	2,815
7033 MAX VET	548	0.2278	653		653	29	682
1075 MIGRANT HOUSING	3,820	1.5883	4,552		4,552	200	4,752
04001 AIRPORT ENTRPSE	11,486	4.7756	13,687		13,687	601	14,288
04002 TRANSIT AGENCY	634	0.2636	755		755	33	788
OUTSIDE AGENCIES	2,701	1.1230	3,218		3,218	141	3,359
SubTotal	240,514	100.0000	286,593		286,593	12,200	298,793
Total	240,514	100.0000	286,593		286,593	12,200	298,793

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	10,329	3.4695	12,308		12,308		12,308
1021 AUDITOR	8,531	2.8655	10,165		10,165		10,165
1022 TREASURER	2,624	0.8814	3,127		3,127		3,127
1031 CNTY CNSL	2,248	0.7551	2,679		2,679		2,679
1040 PERSONNEL	5,954	1.9999	7,095		7,095		7,095
1074 CUSTODIAN	2,140	0.7188	2,550		2,550	121	2,671
1101 RISK MANAGEMENT/INSURANCE	1,172	0.3937	1,397		1,397	66	1,463
1108 IT	857	0.2879	1,021		1,021	48	1,069
1109 PURCHASING	1,818	0.6107	2,166		2,166	102	2,268
TRANSITIONAL HOUSING	0			-8,500	-8,500		-8,500
1011 BRD OF SUPV	7,608	2.5555	9,065		9,065	429	9,494
1023 ASSESSOR	14,204	4.7711	16,925		16,925	800	17,725
1051 ELECTIONS	3,376	1.1340	4,023		4,023	190	4,213
20131 SUPERIOR COURT - CJF	10,144	3.4073	12,087		12,087	571	12,658
20132 SUP CRT- HIST 20131	26,536	8.9133	31,620		31,620	1,495	33,115
20133 SUP CRT - BNKR 20131	69	0.0232	82		82	4	86
2016 DIST ATTN Y	4,891	1.6429	5,828		5,828	276	6,104
2021 SHERIFF	5,277	1.7725	6,288		6,288	297	6,585
2035 PROBATION	14,638	4.9168	17,442		17,442	825	18,267
2061 WTR MGT	996	0.3346	1,187		1,187	56	1,243
2065 SITES_PROJ	2,659	0.8931	3,168		3,168	150	3,318
2070 CLERK/RECOR	6,454	2.1679	7,690		7,690	364	8,054
2076 PLANN/BLDG	3,735	1.2546	4,451		4,451	210	4,661
2083 PUBLIC ADMN	253	0.0850	301		301	14	315
3010 PUBLIC WORKS/ROADS	11,040	3.7083	13,155		13,155	622	13,777
4010 BEHAVORIAL HEALTH ADMIN SERV	21,223	7.1287	25,289		25,289	1,196	26,485
4011 SUBSTANCE ABUSE SERVICES	9,156	3.0755	10,910		10,910	516	11,426
4012 HEALTH	16,473	5.5332	19,629		19,629	928	20,557
4013 MENTAL HEALTH	30,379	10.2042	36,199		36,199	1,711	37,910

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
002946 SAFE HEAVEN PROJ 002940	4,886	1.6412	5,822		5,822	275	6,097
4019 ENVIRONMENTAL HEALTH	3,901	1.3103	4,648		4,648	220	4,868
5010 WELFARE ADMIN #108	6,003	2.0164	7,153	-1,675	5,478	338	5,816
5011 WELFARE #108	23,200	7.7928	27,644		27,644	1,307	28,951
5051 VET SERV	467	0.1569	556		556	26	582
6021 LIBRARY	33,922	11.3941	40,421	-4,910	35,511	1,911	37,422
6022 ADULT LITERACY	548	0.1841	653		653	31	684
SubTotal	297,711	100.0000	354,744	-15,085	339,659	15,099	354,758
Direct Billed				15,085	15,085		15,085
Total	297,711	100.0000	354,744		354,744	15,099	369,843

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 PROJECTSMAINT OF STRUCTURE	
1012 CAO	12,569	261	12,308
1021 AUDITOR	10,397	232	10,165
1022 TREASURER	4,279	1,152	3,127
1031 CNTY CNSL	8,720	6,041	2,679
1040 PERSONNEL	8,268	1,173	7,095
1074 CUSTODIAN	2,671	0	2,671
1101 RISK	2,591	1,128	1,463
1108 IT	5,265	4,196	1,069
1109 PURCHASING	2,268	0	2,268
TRANSITIONAL HOUSING	10,311	18,811	(8,500)
1011 BRD OF SUPV	9,606	112	9,494
1023 ASSESSOR	22,597	4,872	17,725
1051 ELECTIONS	4,213	0	4,213
20131 SUPERIOR COURT -	12,658	0	12,658
20132 SUP CRT- HIST 20131	33,115	0	33,115
20133 SUP CRT - BNKR	86	0	86
2016 DIST ATTNY	28,608	22,504	6,104
2017 CHILD SUPP SVCS	4,213	4,213	0
2021 SHERIFF	48,660	42,075	6,585
2035 PROBATION	19,645	1,378	18,267
2060 AG COMM	2,295	2,295	0
2061 WTR MGT	1,243	0	1,243
2065 SITES_PROJ	3,318	0	3,318
2070 CLERK/RECOR	23,253	15,199	8,054
2076 PLANN/BLDG	32,637	27,976	4,661
2083 PUBLIC ADMN	315	0	315
3010 PUBLIC	40,807	27,030	13,777
4010 BEHAVORIAL HEALTH	26,485	0	26,485
4011 SUBSTANCE ABUSE	11,426	0	11,426
4012 HEALTH	20,557	0	20,557
4013 MENTAL HEALTH	37,910	0	37,910
002946 SAFE HEAVEN PROJ	6,097	0	6,097
4019 ENVIRONMENTAL	32,101	27,233	4,868
5010 WELFARE ADMIN #108	5,816	0	5,816
5011 WELFARE #108	28,951	0	28,951
5051 VET SERV	582	0	582
6021 LIBRARY	101,650	64,228	37,422
6022 ADULT LITERACY	684	0	684



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

Receiving Department	Total	SPECIAL PROJECTS	MAINT OF STRUCTURE
7032 COL VET	2,815	2,815	0
7033 MAX VET	682	682	0
1075 MIGRANT HOUSING	4,752	4,752	0
04001 AIRPORT ENTRPSE	14,288	14,288	0
04002 TRANSIT AGENCY	788	788	0
OUTSIDE AGENCIES	3,359	3,359	0
Direct Billed	15,085	0	15,085
Total	668,636	298,793	369,843



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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
TRANSITIONAL HOUSING	10,311	NA	NA	10,311
BOARD OF SUPV	9,606	NA	NA	9,606
ASSESSOR	22,597	NA	NA	22,597
ELECTIONS	4,213	NA	NA	4,213
JUDICIAL DIST	12,658	NA	NA	12,658
SUP CRT	33,115	NA	NA	33,115
CRT FAC	86	NA	NA	86
DISTRICT ATTN	28,608	NA	NA	28,608
CHILD SUPPORT SERVICES	4,213	NA	NA	4,213
SHERIFF	48,660	NA	NA	48,660
PROBATION	19,645	NA	NA	19,645
AG COMMISSIONER	2,295	NA	NA	2,295
WATER MANAGEMENT	1,243	NA	NA	1,243
SITES RESERVOIR PROJECT	3,318	NA	NA	3,318
CLERK/RECORDER	23,253	NA	NA	23,253
PLANNING/BLDG	32,637	NA	NA	32,637
PUBLIC ADMIN	315	NA	NA	315
PUBLIC WORKS/ROADS	40,807	NA	NA	40,807
BEHAVIORIAL HEALTH ADMIN SERV	26,485	NA	NA	26,485
SUBSTANCE ABUSE SERVICES	11,426	NA	NA	11,426
HEALTH	20,557	NA	NA	20,557
MENTAL HEALTH	37,910	NA	NA	37,910
SAFE HEAVEN PROJECT	6,097	NA	NA	6,097
ENVIRONMENTAL HEALTH	32,101	NA	NA	32,101
WELFARE ADMIN #108	5,816	NA	NA	5,816
WELFARE #108	28,951	NA	NA	28,951
VETERAN SERVICES	582	NA	NA	582
LIBRARY	101,650	NA	NA	101,650
ADULT LITERACY	684	NA	NA	684
COLUSA VET HALL	2,815	NA	NA	2,815
MAXWELL VET HALL	682	NA	NA	682
1075 MIGRANT HOUSING DEPT	4,752	NA	NA	4,752

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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
AIRPORT ENTRPSE	14,288	NA	NA	14,288
TRANSIT AGENCY	788	NA	NA	788
OUTSIDE AGENCIES	3,359	NA	NA	3,359
Department Total:	596,523	0	0	596,523
Grand Total:	596,523	0	0	596,523

COLUSA COUNTY
Schedule 9.1 Narrative Description of 2021-2022 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 2021-2022 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	\$29,413
Hall of Records	\$32,833
Colusa Plaza (metered)	\$19,571
Historic Courthouse-Bunker	\$14,986
Admin Building	\$2,614
H&H	\$448
BH	\$814
Law Building	\$8,433
Other Buildings (metered)	\$10,642
Total Utility Cost	<u>\$119,754</u>

Other Buildings (metered)

<u>Department</u>	<u>Cost</u>
Maintenance Shop	\$10,279
Williams Library Alley	\$13
Williams Light	\$109
Child Support	\$105

Transitional Housing	\$12
Sheriff Wells Fargo	\$6
Outside Agency	\$118
Total Other Buildings	<u>\$10,642</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 2021-2022 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	\$1,106
Hall of Records	\$1,875
Behavioral Health	\$0
Colusa Plaza	\$1,272
Historic Courthouse Bunker	\$521
Muni Courthouse	\$3,499
Admin Building	\$1,272
Probation	\$2,624
Colusa Library	\$1,878
Law Building	<u>\$317</u>
Total Supplies	<u>\$14,364</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 2021-2022 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>
\$107	#1074-47915	Dental Stabilization	Custodial Services
<u>\$493</u>	#1074-47983	Misc-Other Revenue	Custodial Services
<u>\$600</u>			

DIRECT BILLED

There were no direct billings recorded in the Custodian Department's Reimbursed Projects account #1074-59390 for the 2021-2022 Fiscal Year.

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

\$40,907	Total Budget 2021-2022 Actual Expenditures
<u>\$377,149</u>	Add back Transfers and Reimbursements
<u>\$418,056</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:	418,056			418,056
Fixed Assets	(2,105)			
Total Deductions:	(2,105)			(2,105)
BUILDING DEPREC	775		775	
EQUIPMENT DEPREC	584		584	
1012 CAO	1,869	240	2,109	
1021 AUDITOR	13,507	734	14,241	
1022 TREASURER	2,554	212	2,766	
1040 PERSONNEL	6,854	494	7,348	
1073 MAINTENANCE	2,550	121	2,671	
1074 CUSTODIAN		4,090	4,090	
1101 RISK MANAGEMENT/INSURANCE		104	104	
1108 IT		7,336	7,336	
1109 PURCHASING		2,493	2,493	
Total Allocated Additions:	28,693	15,824	44,517	44,517
TRANSFERS IN	0			
#479321 PY INSURANCE DIVIDEND	0			
#47915 DENTAL STABILIZATION REIMB	(107)			
#47983 MISCELLANEOUS-OTHER REVENUE	(493)			
Total Departmental Cost Adjustments:	(600)			(600)
Total To Be Allocated:	444,044	15,824		459,868

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

	Total	General & Admin	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES
Wages & Benefits					
Salaries & Benefits	276,232	226	276,006	0	0
Other Expense & Cost					
Clothing & Personal Supplies	97	0	97	0	0
53090 Household Exp	14,364	0	0	0	14,364
53100 Insurance	2,089	0	2,089	0	0
53120 Maint-Equip	1,810	0	1,810	0	0
53130 Maint-Structure	0	0	0	0	0
53150 Memberships	0	0	0	0	0
53170 Office Expense	21	0	21	0	0
53171 Postage	0	0	0	0	0
53180 Prof Spec Serv	52	0	52	0	0
53190 Publ/Notice	194	0	194	0	0
553220 Small Tools	20	0	20	0	0
53230 Special Dept Exp	26	0	26	0	0
53231 Software	0	0	0	0	0
53250 Transportation & Travel	0	0	0	0	0
53253 Fuel	1,277	0	1,277	0	0
53260 Utilities	119,754	0	0	119,754	0
55250 Disputed Charges	15	0	15	0	0
*Fixed Assets	2,105	2,105	0	0	0
Departmental Totals					
Total Expenditures	418,056	2,331	281,607	119,754	14,364
Deductions					
Total Deductions	(2,105)	(2,105)	0	0	0
Cost Adjustments					
TRANSFERS IN	0	0	0	0	0
#479321 PY INSURANCE DIVIDEND	0	0	0	0	0
#47915 DENTAL STABILIZATION REIMB	(107)	0	(107)	0	0
#47983 MISCELLANEOUS-OTHER REVENUE	(493)	0	(493)	0	0
Functional Cost	415,351	226	281,007	119,754	14,364
Allocation Step 1					
Inbound- All Others	28,693	28,693	0	0	0
Reallocate Admin Costs		(28,919)	19,586	8,332	1,001
1st Allocation	444,044	0	300,593	128,086	15,365

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

	Total	General & Admin	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES
Allocation Step 2					
Inbound- All Others	15,824	15,824	0	0	0
Reallocate Admin Costs		(15,824)	10,717	4,559	548
2nd Allocation	15,824	0	10,717	4,559	548
Total For 1010740 1074 CUSTODIAN					
Total Allocated	459,868	0	311,310	132,645	15,913

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
#47915 DENTAL STABILIZATION REIMB	0	0
#47983 MISCELLANEOUS-OTHER REVENUE	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	9,990	3.6195	10,880		10,880		10,880
1021 AUDITOR	9,423	3.4140	10,262		10,262		10,262
1022 TREASURER	4,100	1.4855	4,465		4,465		4,465
1031 CNTY CNSL	3,516	1.2739	3,829		3,829		3,829
1040 PERSONNEL	9,611	3.4822	10,467		10,467		10,467
1074 CUSTODIAN	735	0.2663	800		800		800
1101 RISK MANAGEMENT/INSURANCE	1,892	0.6855	2,061		2,061	85	2,146
1108 IT	1,017	0.3685	1,108		1,108	46	1,154
1109 PURCHASING	2,970	1.0761	3,235		3,235	133	3,368
1011 BRD OF SUPV	8,798	3.1876	9,582		9,582	395	9,977
1023 ASSESSOR	11,136	4.0347	12,128		12,128	500	12,628
1051 ELECTIONS	2,838	1.0282	3,091		3,091	127	3,218
20131 SUPERIOR COURT - CJF	8,188	2.9666	8,917		8,917	368	9,285
20132 SUP CRT- HIST 20131	541	0.1960	589		589	24	613
2016 DIST ATTN Y	6,706	2.4296	7,303		7,303	301	7,604
2021 SHERIFF	544	0.1971	592		592	24	616
2035 PROBATION	16,922	6.1310	18,429		18,429	760	19,189
2036 VICTIM WITN	941	0.3409	1,025		1,025	42	1,067
2061 WTR MGT	690	0.2500	751		751	31	782
2070 CLERK/RECOR	10,087	3.6546	10,986		10,986	453	11,439
2076 PLANN/BLDG	2,816	1.0203	3,067		3,067	126	3,193
2083 PUBLIC ADMN	395	0.1431	430		430	18	448
3010 PUBLIC WORKS/ROADS	8,055	2.9184	8,773		8,773	362	9,135
4010 BEHAVORIAL HEALTH ADMIN SERV	17,519	6.3473	19,080		19,080	787	19,867
4011 SUBSTANCE ABUSE SERVICES	7,557	2.7380	8,230		8,230	339	8,569
4012 HEALTH	22,173	8.0335	24,148		24,148	996	25,144
4013 MENTAL HEALTH	25,076	9.0853	27,310		27,310	1,126	28,436
002947 MHSA-HOUSING	455	0.1649	496		496	20	516
4019 ENVIRONMENTAL HEALTH	3,277	1.1873	3,569		3,569	147	3,716

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
5010 WELFARE ADMIN #108	8,081	2.9278	8,801		8,801	363	9,164
5011 WELFARE #108	31,229	11.3146	34,011		34,011	1,402	35,413
5051 VET SERV	627	0.2272	683		683	28	711
6021 LIBRARY	36,949	13.3868	40,239		40,239	1,662	41,901
6022 ADULT LITERACY	1,153	0.4177	1,256		1,256	52	1,308
SubTotal	276,007	100.0000	300,593		300,593	10,717	311,310
Total	276,007	100.0000	300,593		300,593	10,717	311,310

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	4,784	3.9949	5,117		5,117		5,117
1021 AUDITOR	9,504	7.9363	10,165		10,165		10,165
1022 TREASURER	3,586	2.9945	3,835		3,835		3,835
1031 CNTY CNSL	2,657	2.2187	2,842		2,842		2,842
1040 PERSONNEL	1,739	1.4521	1,860		1,860		1,860
1073 MAINTENANCE	10,279	8.5834	10,994		10,994		10,994
1074 CUSTODIAN	3,032	2.5319	3,243		3,243		3,243
1101 RISK MANAGEMENT/INSURANCE	342	0.2856	366		366	19	385
1108 IT	5,648	4.7163	6,041		6,041	306	6,347
1109 PURCHASING	5,176	4.3222	5,536		5,536	280	5,816
TRANSITIONAL HOUSING	12	0.0100	13		13	1	14
1011 BRD OF SUPV	6,754	5.6399	7,224		7,224	366	7,590
1023 ASSESSOR	7,775	6.4925	8,316		8,316	421	8,737
1051 ELECTIONS	4,611	3.8504	4,932		4,932	250	5,182
20132 SUP CRT- HIST 20131	13,267	11.0785	14,190		14,190	719	14,909
20133 SUP CRT - BNKR 20131	4,575	3.8203	4,893		4,893	248	5,141
2016 DIST ATTN Y	5,776	4.8232	6,178		6,178	313	6,491
2017 CHILD SUPP SVCS	105	0.0877	112		112	6	118
2021 SHERIFF	6	0.0050	6		6		6
2061 WTR MGT	361	0.3015	386		386	20	406
2070 CLERK/RECOR	8,816	7.3618	9,429		9,429	477	9,906
2076 PLANN/BLDG	4,022	3.3586	4,302		4,302	218	4,520
2083 PUBLIC ADMN	346	0.2889	370		370	19	389
3010 PUBLIC WORKS/ROADS	13,773	11.5010	14,733		14,733	744	15,477
4010 BEHAVORIAL HEALTH ADMIN SERV	284	0.2372	304		304	15	319
4011 SUBSTANCE ABUSE SERVICES	123	0.1027	132		132	7	139
4012 HEALTH	160	0.1336	171		171	9	180
4013 MENTAL HEALTH	366	0.3056	391		391	20	411
002936 MENTAL HLTH SERV FUND	41	0.0342	44		44	2	46

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
4019 ENVIRONMENTAL HEALTH	1,415	1.1816	1,513		1,513	77	1,590
5010 WELFARE ADMIN #108	58	0.0484	62		62	3	65
5011 WELFARE #108	225	0.1879	241		241	12	253
5051 VET SERV	5	0.0042	5		5		5
6021 LIBRARY	13	0.0109	14		14	1	15
OUTSIDE AGENCIES	118	0.0985	126		126	6	132
SubTotal	119,754	100.0000	128,086		128,086	4,559	132,645
Total	119,754	100.0000	128,086		128,086	4,559	132,645

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	546	3.8012	584		584		584
1021 AUDITOR	483	3.3626	517		517		517
1022 TREASURER	247	1.7196	264		264		264
1031 CNTY CNSL	317	2.2069	339		339		339
1040 PERSONNEL	846	5.8897	905		905		905
1074 CUSTODIAN	44	0.3063	47		47		47
1101 RISK MANAGEMENT/INSURANCE	167	1.1626	179		179	8	187
1108 IT	243	1.6917	260		260	11	271
1109 PURCHASING	281	1.9563	301		301	13	314
1011 BRD OF SUPV	462	3.2164	494		494	21	515
1023 ASSESSOR	453	3.1537	485		485	21	506
1051 ELECTIONS	159	1.1069	170		170	7	177
20131 SUPERIOR COURT - CJF	2,072	14.4250	2,216		2,216	96	2,312
20132 SUP CRT- HIST 20131	22	0.1532	24		24	1	25
20133 SUP CRT - BNKR 20131	190	1.3228	203		203	9	212
2021 SHERIFF	429	2.9866	459		459	20	479
2035 PROBATION	3,622	25.2156	3,873		3,873	166	4,039
2061 WTR MGT	64	0.4456	68		68	3	71
2070 CLERK/RECOR	607	4.2258	649		649	28	677
2076 PLANN/BLDG	242	1.6848	259		259	11	270
2083 PUBLIC ADMN	24	0.1671	26		26	1	27
3010 PUBLIC WORKS/ROADS	714	4.9708	764		764	33	797
4019 ENVIRONMENTAL HEALTH	252	1.7544	270		270	12	282
6021 LIBRARY	1,400	9.7466	1,498		1,498	65	1,563
6022 ADULT LITERACY	61	0.4247	65		65	3	68
OUTSIDE AGENCIES	417	2.9031	446		446	19	465
SubTotal	14,364	100.0000	15,365		15,365	548	15,913
Total	14,364	100.0000	15,365		15,365	548	15,913

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

Allocation Basis: CUSTODIAN SUPPLY COST

Allocation Source: CUSTODIAL DEPT EXPENDITURE RECORDS

Receiving Department	Total	CUSTODIAL SERV	UTILITIES CUSTODIAN SUPPLIES	
1012 CAO	16,581	10,880	5,117	584
1021 AUDITOR	20,944	10,262	10,165	517
1022 TREASURER	8,564	4,465	3,835	264
1031 CNTY CNSL	7,010	3,829	2,842	339
1040 PERSONNEL	13,232	10,467	1,860	905
1073 MAINTENANCE	10,994	0	10,994	0
1074 CUSTODIAN	4,090	800	3,243	47
1101 RISK	2,718	2,146	385	187
1108 IT	7,772	1,154	6,347	271
1109 PURCHASING	9,498	3,368	5,816	314
TRANSITIONAL HOUSING	14	0	14	0
1011 BRD OF SUPV	18,082	9,977	7,590	515
1023 ASSESSOR	21,871	12,628	8,737	506
1051 ELECTIONS	8,577	3,218	5,182	177
20131 SUPERIOR COURT -	11,597	9,285	0	2,312
20132 SUP CRT- HIST 20131	15,547	613	14,909	25
20133 SUP CRT - BNKR	5,353	0	5,141	212
2016 DIST ATTNY	14,095	7,604	6,491	0
2017 CHILD SUPP SVCS	118	0	118	0
2021 SHERIFF	1,101	616	6	479
2035 PROBATION	23,228	19,189	0	4,039
2036 VICTIM WITN	1,067	1,067	0	0
2061 WTR MGT	1,259	782	406	71
2070 CLERK/RECOR	22,022	11,439	9,906	677
2076 PLANN/BLDG	7,983	3,193	4,520	270
2083 PUBLIC ADMN	864	448	389	27
3010 PUBLIC	25,409	9,135	15,477	797
4010 BEHAVORIAL HEALTH	20,186	19,867	319	0
4011 SUBSTANCE ABUSE	8,708	8,569	139	0
4012 HEALTH	25,324	25,144	180	0
4013 MENTAL HEALTH	28,847	28,436	411	0
002936 MENTAL HLTH SERV	46	0	46	0
002947 MHSA-HOUSING	516	516	0	0
4019 ENVIRONMENTAL	5,588	3,716	1,590	282
5010 WELFARE ADMIN #108	9,229	9,164	65	0
5011 WELFARE #108	35,666	35,413	253	0
5051 VET SERV	716	711	5	0
6021 LIBRARY	43,479	41,901	15	1,563

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

Receiving Department	Total	CUSTODIAL SERV	UTILITIES CUSTODIAN SUPPLIES	
6022 ADULT LITERACY	1,376	1,308	0	68
OUTSIDE AGENCIES	597	0	132	465
Direct Billed	0	0	0	0
Total	459,868	311,310	132,645	15,913

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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
TRANSITIONAL HOUSING	14	NA	NA	14
BOARD OF SUPV	18,082	NA	NA	18,082
ASSESSOR	21,871	NA	NA	21,871
ELECTIONS	8,577	NA	NA	8,577
JUDICIAL DIST	11,597	NA	NA	11,597
SUP CRT	15,547	NA	NA	15,547
CRT FAC	5,353	NA	NA	5,353
DISTRICT ATTN	14,095	NA	NA	14,095
CHILD SUPPORT SERVICES	118	NA	NA	118
SHERIFF	1,101	NA	NA	1,101
PROBATION	23,228	NA	NA	23,228
VICTIM WITH PROG	1,067	NA	NA	1,067
WATER MANAGEMENT	1,259	NA	NA	1,259
CLERK/RECORDER	22,022	NA	NA	22,022
PLANNING/BLDG	7,983	NA	NA	7,983
PUBLIC ADMIN	864	NA	NA	864
PUBLIC WORKS/ROADS	25,409	NA	NA	25,409
BEHAVIORIAL HEALTH ADMIN SERV	20,186	NA	NA	20,186
SUBSTANCE ABUSE SERVICES	8,708	NA	NA	8,708
HEALTH	25,324	NA	NA	25,324
MENTAL HEALTH	28,847	NA	NA	28,847
MENTAL HLTH SERV FUND	46	NA	NA	46
MHSA-HOUSING	516	NA	NA	516
ENVIRONMENTAL HEALTH	5,588	NA	NA	5,588
WELFARE ADMIN #108	9,229	NA	NA	9,229
WELFARE #108	35,666	NA	NA	35,666
VETERAN SERVICES	716	NA	NA	716
LIBRARY	43,479	NA	NA	43,479
ADULT LITERACY	1,376	NA	NA	1,376
OUTSIDE AGENCIES	597	NA	NA	597
Department Total:	358,465	0	0	358,465

Grand Total:	358,465	0	0	358,465
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COLUSA COUNTY
Schedule 10.1 Narrative Description of 2021-2022 Costs to be Allocated
For Department 1101 RISK MANAGEMENT/INSURANCE

The Insurance-Risk Management Department administers the County's self-insurance program. The costs relating to this department were recorded in one function using the department's direct billings as the allocation basis. This function was labeled Insurance Administration as it reflected the indirect costs related to administrating the services needed to maintain the County's Self-Insurance program. Retiree OPEB is now included in Salaries & Benefits as a result of it now being allowable because of the County entering into an irrevocable OPEB Trust Fund (Section 115 Trust).

INSURANCE ADMINISTRATION

The costs relating to the Insurance Administration function were allocated to the departments who participated in the County's self-insurance program based on the amount direct billed to them during the 2021-2022 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 \$71,973.

COST ADJUSTMENT

During the 2021-2022 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 2021-2022 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 \$66,821.

For the 2021-2022 Fiscal Year, the cost adjustments were as follows:

<u>Amount</u>	<u>Acct #</u>	<u>Description</u>
\$ 62	#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
1,911	#1101-479910	Transfers In
<u>\$71,973</u>	Total Revenue Cost Adjustment	
<u>\$66,821</u>	#1101-59390	Cost Recovery for Insurance Administration from Departments
<u>\$138,794</u>	Total Cost Adjustments to offset expenditures	

ACTUAL EXPENDITURES IN COST PLAN

\$80,229	Total Budget 2021-2022 Actual Expenditures
\$64,819	Add back Transfers and Reimbursements
<u>\$145,048</u>	Total 2021-2022 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:	145,048			145,048
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING DEPREC	2,462		2,462	
1012 CAO	1,182	154	1,336	
1021 AUDITOR	3,362	184	3,546	
1022 TREASURER	2,442	202	2,644	
1031 CNTY CNSL	7,618	336	7,954	
1040 PERSONNEL	17,201	1,133	18,334	
1073 MAINTENANCE	2,478	113	2,591	
1074 CUSTODIAN	2,606	112	2,718	
1108 IT		1,491	1,491	
1109 PURCHASING		812	812	
Total Allocated Additions:	39,351	4,537	43,888	43,888
#466291 LIAB INSUR ALT SENT	(62)			
#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	(1,911)			
#59390 REIMB PROJ	(66,821)			
Total Departmental Cost Adjustments:	(138,794)			(138,794)
Total To Be Allocated:	45,605	4,537		50,142

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	131,111	0	127,795	0	3,316
Other Expense & Cost					
53050 CLOTHING & PERSONAL SUPPLIES	0	0	0	0	0
53060 COMMUNICATIONS	1,646	0	1,646	0	0
53061 COMMUNICATIONS-CELL	720	0	720	0	0
53090 HOUSEHOLD	8	0	8	0	0
53120 MAINT-EQUIP	2,785	0	2,785	0	0
53121 MAINT-SOFTWARE	22	0	22	0	0
53140 MEDICAL, DENTAL & LAB SUP	1,911	0	1,911	0	0
53141 MEDICAL LAB SUPP	0	0	0	0	0
53150 MEMBERSHIPS	714	0	714	0	0
53163 FINANCE/LATE CHARGE	0	0	0	0	0
53170 OFFICE EXPENSE	360	0	360	0	0
53171 POSTAGE	0	0	0	0	0
53180 PROF/SPEC SERV	1,089	0	1,089	0	0
53190 PUB/LEGL NOTIC	0	0	0	0	0
53200 RENTS EQUIP	742	0	742	0	0
53210 RENTS/LEASES STRU	1,000	0	1,000	0	0
53230 SPEC DEPT EXP	182	0	182	0	0
53231 SOFTWARE	384	0	384	0	0
53250 TRANS/TRAVEL	0	0	0	0	0
53251 EDUCATION/TRAINING	0	0	0	0	0
53253 FUEL	350	0	350	0	0
53260 UTILITIES	2,024	0	2,024	0	0
5280 CONTRIBUTION TO OTHER AGENCIES	0	0	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	145,048	0	141,732	0	3,316
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#466291 LIAB INSUR ALT SENT	(62)	0	(62)	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	(1,911)	0	(1,911)	0	0
#59390 REIMB PROJ	(66,821)	0	(66,821)	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	6,254	0	2,938	0	3,316
Allocation Step 1					
Inbound- All Others	39,351	39,351	0	0	0
Reallocate Admin Costs		(39,351)	38,450	0	901
Unallocated Costs	(4,217)	0	0	0	(4,217)
1st Allocation	41,388	0	41,388	0	0
Allocation Step 2					
Inbound- All Others	4,537	4,537	0	0	0
Reallocate Admin Costs		(4,537)	4,433	0	104
Unallocated Costs	(104)	0	0	0	(104)
2nd Allocation	4,433	0	4,433	0	0
Total For 1011010 1101 RISK					
Total Allocated	45,821	0	45,821	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	1,573	0.1864	77		77		77
1021 AUDITOR	2,467	0.2923	121		121		121
1022 TREASURER	25,728	3.0486	1,262		1,262		1,262
1031 CNTY CNSL	668	0.0792	33		33		33
1040 PERSONNEL	3,345	0.3964	164		164		164
1073 MAINTENANCE	9,650	1.1435	473		473		473
1074 CUSTODIAN	2,126	0.2519	104		104		104
1108 IT	1,842	0.2183	90		90	10	100
1109 PURCHASING	734	0.0870	36		36	4	40
002128 ALMOND PARADISE ST LITNG	272	0.0322	13		13	2	15
002129 THOMPSON ST LITNG	272	0.0322	13		13	2	15
002133 WHISPER CRK-CROSS CRK LIT	272	0.0322	13		13	2	15
002660 SRV AREA#1 CEN RCH	1,483	0.1757	73		73	8	81
TRANSITIONAL HOUSING	285	0.0338	14		14	2	16
1011 BRD OF SUPV	2,176	0.2578	107		107	12	119
1023 ASSESSOR	12,830	1.5203	629		629	71	700
1051 ELECTIONS	1,121	0.1328	55		55	6	61
20131 SUPERIOR COURT - CJF	6,566	0.7780	322		322	36	358
2016 DIST ATTN	8,188	0.9702	402		402	45	447
2017 CHILD SUPP SVCS	1,340	0.1588	66		66	7	73
2019 PUBL DEFEND	1,089	0.1290	53		53	6	59
2020 COMMUNICTNS	1,811	0.2146	89		89	10	99
2021 SHERIFF	194,019	22.9898	9,516		9,516	1,079	10,595
20211 SO BAILIFF	266	0.0315	13		13	1	14
2024 SHF-BOATING 2021	2,514	0.2979	123		123	14	137
2022 DRUG PREVENTTION	1,048	0.1242	51		51	6	57
2031 JAIL	45,560	5.3985	2,234		2,234	253	2,487
2035 PROBATION	8,782	1.0406	431		431	49	480
002528 LOCAL COMM CORRCTN	1,110	0.1315	54		54	6	60

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	1,864	0.2209	91		91	10	101
20363 YOUTH OFFEND GNT	1,139	0.1350	56		56	6	62
2059 AG ADM SERV	3,901	0.4622	191		191	22	213
2060 AG COMM	11,677	1.3836	573		573	65	638
2061 WTR MGT	726	0.0860	36		36	4	40
2070 CLERK/RECOR	1,848	0.2190	91		91	10	101
2071 CORONER	155	0.0184	8		8	1	9
2076 PLANN/BLDG	2,420	0.2868	119		119	13	132
2077 ANIMAL CTRL	1,232	0.1460	60		60	7	67
2081 OES	268	0.0318	13		13	1	14
2083 PUBLIC ADMN	65	0.0077	3		3		3
002657 CC SERV AREA #2	1,412	0.1673	69		69	8	77
3010 PUBLIC WORKS/ROADS	80,228	9.5064	3,935		3,935	445	4,380
4010 BEHAVIORIAL HEALTH ADMIN SERV	108,703	12.8805	5,331		5,331	604	5,935
4011 SUBSTANCE ABUSE SERVICES	3,957	0.4689	194		194	22	216
4012 HEALTH	10,866	1.2875	533		533	60	593
4013 MENTAL HEALTH	79,291	9.3954	3,889		3,889	440	4,329
4015 AIR/WTR POLL CON	2,172	0.2574	107		107	12	119
4019 ENVIRONMENTAL HEALTH	3,366	0.3988	165		165	19	184
4023 AMBULANCE	1,827	0.2165	90		90	10	100
5010 WELFARE ADMIN #108	3,151	0.3734	155		155	17	172
5011 WELFARE #108	73,048	8.6557	3,582		3,582	406	3,988
5033 SR NUTRITON	586	0.0694	29		29	3	32
5051 VET SERV	131	0.0155	6		6	1	7
6021 LIBRARY	54,206	6.4230	2,658		2,658	301	2,959
6022 ADULT LITERACY	91	0.0108	4		4	1	5
6031 AG EXTENS	3,306	0.3917	162		162	18	180
7032 COL VET	972	0.1152	48		48	5	53
7033 MAX VET	1,579	0.1871	77		77	9	86
7035 WMS VET	879	0.1042	43		43	5	48

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
2078 FISH AND GAME	1,066	0.1263	52		52	6	58
1075 MIGRANT HOUSING	14,600	1.7300	716		716	81	797
04006 EAST PARK RESERVOIR	3,001	0.3556	147		147	17	164
04000 SOLID WASTE	10,759	1.2749	528		528	60	588
04001 AIRPORT ENTRPSE	5,029	0.5959	247		247	28	275
04002 TRANSIT AGENCY	15,275	1.8100	749		749	85	834
SubTotal	843,933	100.0000	41,388		41,388	4,433	45,821
Total	843,933	100.0000	41,388		41,388	4,433	45,821

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

Receiving Department	Total	INSURANCE ADMIN
1012 CAO	77	77
1021 AUDITOR	121	121
1022 TREASURER	1,262	1,262
1031 CNTY CNSL	33	33
1040 PERSONNEL	164	164
1073 MAINTENANCE	473	473
1074 CUSTODIAN	104	104
1108 IT	100	100
1109 PURCHASING	40	40
002128 ALMOND PARADISE	15	15
002129 THOMPSON ST	15	15
002133 WHISPER	15	15
002660 SRV AREA#1 CEN	81	81
TRANSITIONAL HOUSING	16	16
1011 BRD OF SUPV	119	119
1023 ASSESSOR	700	700
1051 ELECTIONS	61	61
20131 SUPERIOR COURT -	358	358
2016 DIST ATTNY	447	447
2017 CHILD SUPP SVCS	73	73
2019 PUBL DEFEND	59	59
2020 COMMUNICTNS	99	99
2021 SHERIFF	10,595	10,595
20211 SO BAILIFF	14	14
2024 SHF-BOATING 2021	137	137
2022 DRUG PREVENTTION	57	57
2031 JAIL	2,487	2,487
2035 PROBATION	480	480
002528 LOCAL COMM	60	60
02531 COMM CORRRTN	101	101
20363 YOUTH OFFEND GNT	62	62
2059 AG ADM SERV	213	213
2060 AG COMM	638	638
2061 WTR MGT	40	40
2070 CLERK/RECOR	101	101
2071 CORONER	9	9
2076 PLANN/BLDG	132	132
2077 ANIMAL CTRL	67	67

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

Receiving Department	Total	INSURANCE ADMIN
2081 OES	14	14
2083 PUBLIC ADMN	3	3
002657 CC SERV AREA #2	77	77
3010 PUBLIC	4,380	4,380
4010 BEHAVORIAL HEALTH	5,935	5,935
4011 SUBSTANCE ABUSE	216	216
4012 HEALTH	593	593
4013 MENTAL HEALTH	4,329	4,329
4015 AIR/WTR POLL CON	119	119
4019 ENVIRONMENTAL	184	184
4023 AMBULANCE	100	100
5010 WELFARE ADMIN #108	172	172
5011 WELFARE #108	3,988	3,988
5033 SR NUTRITON	32	32
5051 VET SERV	7	7
6021 LIBRARY	2,959	2,959
6022 ADULT LITERACY	5	5
6031 AG EXTENS	180	180
7032 COL VET	53	53
7033 MAX VET	86	86
7035 WMS VET	48	48
2078 FISH AND GAME	58	58
1075 MIGRANT HOUSING	797	797
04006 EAST PARK	164	164
04000 SOLID WASTE	588	588
04001 AIRPORT ENTRPSE	275	275
04002 TRANSIT AGENCY	834	834
Direct Billed	0	0
Total	45,821	45,821



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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
ALMOND PARADISE ST LITNG	15	NA	NA	15
THOMPSON ST LITNG	15	NA	NA	15
WHISPER CRK-CROSS CRK LIT	15	NA	NA	15
SRV AREA#1 CEN RCH	81	NA	NA	81
TRANSITIONAL HOUSING	16	NA	NA	16
BOARD OF SUPV	119	NA	NA	119
ASSESSOR	700	NA	NA	700
ELECTIONS	61	NA	NA	61
JUDICIAL DIST	358	NA	NA	358
DISTRICT ATTN	447	NA	NA	447
CHILD SUPPORT SERVICES	73	NA	NA	73
PUBLIC DEFENDER	59	NA	NA	59
COMMUNICATIONS	99	NA	NA	99
SHERIFF	10,595	NA	NA	10,595
SHERIFF BAILIFF	14	NA	NA	14
SHERIFF-BOATING	137	NA	NA	137
DRUG PREVENTION	57	NA	NA	57
JAIL	2,487	NA	NA	2,487
PROBATION	480	NA	NA	480
LOCAL COMM CORRCTN 002528	60	NA	NA	60
COMM CORRTN PRFRM INCENT 002531	101	NA	NA	101
YOUTHFUL OFFENDER GRANT	62	NA	NA	62
AG ADMIN SERV	213	NA	NA	213
AG COMMISSIONER	638	NA	NA	638
WATER MANAGEMENT	40	NA	NA	40
CLERK/RECORDER	101	NA	NA	101
CORONER	9	NA	NA	9
PLANNING/BLDG	132	NA	NA	132
ANIML CNTRL SERV	67	NA	NA	67
OES	14	NA	NA	14
PUBLIC ADMIN	3	NA	NA	3
CC SERV AREA #2	77	NA	NA	77

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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
PUBLIC WORKS/ROADS	4,380	NA	NA	4,380
BEHAVIORIAL HEALTH ADMIN SERV	5,935	NA	NA	5,935
SUBSTANCE ABUSE SERVICES	216	NA	NA	216
HEALTH	593	NA	NA	593
MENTAL HEALTH	4,329	NA	NA	4,329
AIR/WTR POLL CON	119	NA	NA	119
ENVIRONMENTAL HEALTH	184	NA	NA	184
AMBULANCE SERV	100	NA	NA	100
WELFARE ADMIN #108	172	NA	NA	172
WELFARE #108	3,988	NA	NA	3,988
SR NUTRITION PROGRAM	32	NA	NA	32
VETERAN SERVICES	7	NA	NA	7
LIBRARY	2,959	NA	NA	2,959
ADULT LITERACY	5	NA	NA	5
AG EXTENSIONS	180	NA	NA	180
COLUSA VET HALL	53	NA	NA	53
MAXWELL VET HALL	86	NA	NA	86
WMS VET HALL	48	NA	NA	48
FISH AND GAME	58	NA	NA	58
1075 MIGRANT HOUSING DEPT	797	NA	NA	797
EAST PARK RESERVOIR	164	NA	NA	164
SOLID WASTE	588	NA	NA	588
AIRPORT ENTRPSE	275	NA	NA	275
TRANSIT AGENCY	834	NA	NA	834
Department Total:	43,447	0	0	43,447
Grand Total:	43,447	0	0	43,447

COLUSA COUNTY

Schedule 11.1 Narrative Description of 2021-2022 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 2021-2022 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 2021-2022 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 2021-2022 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 2021-2022 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 2021-2022 Fiscal Year which offset expenses as a cost adjustment was as follows:

<u>Amount</u>	<u>Account.</u>	<u>Description</u>	<u>Function</u>
\$1,138	1108-466105	Property Tax Administration Fee	General Government
\$2,791	1108-47910	Sale of Fixed Assets	General & Admin
\$(395)	1108-47912	Loss on Sale/Disposal of FA	General & Admin
\$154	1108-47915	Dental Stabilization Reimb.	General IT Admin
<u>\$3,608</u>	1108-47983	Misc. Other Revenue	General IT Admin
<u>\$7,296</u>	Total Cost Adjustment		

DIRECT BILLED

There were no direct bills during 2021-2022 Fiscal Year.

ACTUAL EXPENDITURES IN COST PLAN

\$20,046	Total Budget 2021-2022 Actual Expenditures
<u>\$717,961</u>	Add back Transfers and Reimbursements
<u>\$738,007</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:	738,007			738,007
FIXED ASSETS	(8,160)			
Total Deductions:	(8,160)			(8,160)
BUILDING DEPREC	861		861	
EQUIPMENT DEPREC	11,749		11,749	
1012 CAO	4,348	566	4,914	
1021 AUDITOR	7,995	437	8,432	
1022 TREASURER	3,786	314	4,100	
1031 CNTY CNSL	674	29	703	
1040 PERSONNEL	7,016	505	7,521	
1073 MAINTENANCE	5,040	225	5,265	
1074 CUSTODIAN	7,409	363	7,772	
1101 RISK MANAGEMENT/INSURANCE	90	10	100	
1108 IT		6,971	6,971	
1109 PURCHASING		2,770	2,770	
Total Allocated Additions:	48,968	12,190	61,158	61,158
#466105 PROP TAX ADMIN	(1,138)			
#47910 SALE OF FIXED ASSETS	(2,791)			
#47912 LOSS ON SALE/DISPOSAL OF FA	395			
#47915 DENTAL STBLZ REIMB	(154)			
#47983 MISC- OTHER REVENUE	(3,608)			
#479321 PY INSURANCE DIVIDEND	0			
#479475 MISC REIMBURSEMENT	0			
#479910 TRANSFERS IN	0			
#59390 REIMB PROJ	0			
Total Departmental Cost Adjustments:	(7,296)			(7,296)
Total To Be Allocated:	771,519	12,190		783,709

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	660,807	0	402,682	2,921	0
Other Expense & Cost					
53050 CLOTHING & PERSONAL SUPP	0	0	0	0	0
53060 COMMUNICATIONS	19,691	0	19,563	0	0
53061 COMM-CELL PHONE	4,062	0	4,036	0	0
53090 HOUSEHOLD EXPENSE	0	0	0	0	0
53100 INSURANCE	1,814	0	1,802	0	0
53120 MAINTENANCE-EQUIP	13,447	0	13,359	0	0
53121 MAINTENANCE-SOFTWARE	11,705	0	11,629	0	0
53121R MAINTENANCE-SOFTWARE	0	0	0	0	0
53130 MAINTENANCE-STRU,IMP,GRN	0	0	0	0	0
53150 MEMBERSHIPS	417	0	414	0	0
53163 FINANCE/LATE CHARGE	10	0	10	0	0
53170 OFFICE EXPENSE	2,514	0	2,498	0	0
53171 POSTAGE	0	0	0	0	0
53180 PROF SPEC SERV	5,961	0	5,922	0	0
53190 PUBL NOTICE	149	0	148	0	0
532200 RENT/LEASE EQUIPMENT	118	0	117	0	0
53220 SMALL TOOLS	217	0	216	0	0
532201 SMALL TOOL/INSTRUM-SAFETY	0	0	0	0	0
53230 SPEC DEPT EXP	1,534	0	1,524	0	0
53231 SOFTWARE	1,127	0	1,120	0	0
53250 TRANS/TRAVEL	242	0	240	0	0
53251 EDUCATION/TRAINING	4,589	0	4,559	0	0
53253 FUEL	1,443	0	1,434	0	0
*FIXED ASSETS	8,160	8,160	0	0	0
Departmental Totals					
Total Expenditures	738,007	8,160	471,273	2,921	0
Deductions					
Total Deductions	(8,160)	(8,160)	0	0	0
Cost Adjustments					
#466105 PROP TAX ADMIN	(1,138)	0	0	0	0
#47910 SALE OF FIXED ASSETS	(2,791)	(2,791)	0	0	0
#47912 LOSS ON SALE/DISPOSAL OF FA	395	395	0	0	0
#47915 DENTAL STBLZ REIMB	(154)	0	(154)	0	0
#47983 MISC- OTHER REVENUE	(3,608)	0	(3,608)	0	0
#479321 PY INSURANCE DIVIDEND	0	0	0	0	0
#479475 MISC REIMBURSEMENT	0	0	0	0	0
#479910 TRANSFERS IN	0	0	0	0	0
#59390 REIMB PROJ	0	0	0	0	0

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

	Total	General & Admin	GENERAL IT ADMIN	IT ACCOUNTING SYSTEM	IT PAYROLL SYSTEM
Functional Cost	722,551	(2,396)	467,511	2,921	0
Allocation Step 1					
Inbound- All Others	48,968	48,968	0	0	0
Reallocate Admin Costs		(46,572)	30,211	186	0
Unallocated Costs	(7,236)	0	0	0	0
1st Allocation	764,283	0	497,722	3,107	0
Allocation Step 2					
Inbound- All Others	12,190	12,190	0	0	0
Reallocate Admin Costs		(12,190)	7,908	49	0
Unallocated Costs	(79)	0	0	0	0
2nd Allocation	12,111	0	7,908	49	0
Total For 1011080 1108 IT					
Total Allocated	776,394	0	505,630	3,156	0

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

	IT SPECIAL PROJECTS	RETIREE HEALTH	GENERAL GOVT
Wages & Benefits			
SALARIES & WAGES	247,582	3,319	4,303
Other Expense & Cost			
53050 CLOTHING & PERSONAL SUPP	0	0	0
53060 COMMUNICATIONS	0	0	128
53061 COMM-CELL PHONE	0	0	26
53090 HOUSEHOLD EXPENSE	0	0	0
53100 INSURANCE	0	0	12
53120 MAINTENANCE-EQUIP	0	0	88
53121 MAINTENANCE-SOFTWARE	0	0	76
53121R MAINTENANCE-SOFTWARE	0	0	0
53130 MAINTENANCE-STRU,IMP,GRN	0	0	0
53150 MEMBERSHIPS	0	0	3
53163 FINANCE/LATE CHARGE	0	0	0
53170 OFFICE EXPENSE	0	0	16
53171 POSTAGE	0	0	0
53180 PROF SPEC SERV	0	0	39
53190 PUBL NOTICE	0	0	1
532200 RENT/LEASE EQUIPMENT	0	0	1
53220 SMALL TOOLS	0	0	1
532201 SMALL TOOL/INSTRUM-SAFETY	0	0	0
53230 SPEC DEPT EXP	0	0	10
53231 SOFTWARE	0	0	7
53250 TRANS/TRAVEL	0	0	2
53251 EDUCATION/TRAINING	0	0	30
53253 FUEL	0	0	9
*FIXED ASSETS	0	0	0
Departmental Totals			
Total Expenditures	247,582	3,319	4,752
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
#466105 PROP TAX ADMIN	0	0	(1,138)
#47910 SALE OF FIXED ASSETS	0	0	0
#47912 LOSS ON SALE/DISPOSAL OF FA	0	0	0
#47915 DENTAL STBLZ REIMB	0	0	0
#47983 MISC- OTHER REVENUE	0	0	0
#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	247,582	3,319	3,614
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	15,872	0	303
Unallocated Costs	0	(3,319)	(3,917)
1st Allocation	263,454	0	0
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	4,154	0	79
Unallocated Costs	0	0	(79)
2nd Allocation	4,154	0	0
Total For 1011080 1108 IT			
Total Allocated	267,608	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	1.3952	6,944		6,944		6,944
1021 AUDITOR	110,000	3.0694	15,277		15,277		15,277
1022 TREASURER	44,629	1.2453	6,198		6,198		6,198
1031 CNTY CNSL	30,000	0.8371	4,166		4,166		4,166
1040 PERSONNEL	50,000	1.3952	6,944		6,944		6,944
1073 MAINTENANCE	50,000	1.3952	6,944		6,944		6,944
1074 CUSTODIAN	50,000	1.3952	6,944		6,944		6,944
1101 RISK MANAGEMENT/INSURANCE	10,000	0.2790	1,389		1,389		1,389
1108 IT	50,000	1.3952	6,944		6,944		6,944
1109 PURCHASING	20,000	0.5581	2,778		2,778	50	2,828
1011 BRD OF SUPV	50,000	1.3952	6,944		6,944	126	7,070
1023 ASSESSOR	100,000	2.7903	13,888		13,888	252	14,140
1051 ELECTIONS	34,000	0.9487	4,722		4,722	86	4,808
2016 DIST ATTN	108,500	3.0275	15,069		15,069	273	15,342
2017 CHILD SUPP SVCS	10,000	0.2790	1,389		1,389	25	1,414
2020 COMMUNICTNS	30,000	0.8371	4,166		4,166	76	4,242
2021 SHERIFF	141,391	3.9453	19,637		19,637	356	19,993
20211 SO BAILIFF	25,000	0.6976	3,472		3,472	63	3,535
2031 JAIL	59,859	1.6703	8,313		8,313	151	8,464
2035 PROBATION	141,500	3.9483	19,652		19,652	356	20,008
002528 LOCAL COMM CORRCTN	50,000	1.3952	6,944		6,944	126	7,070
02531 COMM CORRTN PRFRM INCENT	13,500	0.3767	1,875		1,875	34	1,909
2036 VICTIM WITN	21,500	0.5999	2,986		2,986	54	3,040
20363 YOUTH OFFEND GNT	14,500	0.4046	2,014		2,014	37	2,051
2059 AG ADM SERV	47,394	1.3225	6,582		6,582	119	6,701
2060 AG COMM	80,000	2.2323	11,111		11,111	202	11,313
2061 WTR MGT	10,000	0.2790	1,389		1,389	25	1,414
2070 CLERK/RECOR	34,000	0.9487	4,722		4,722	86	4,808
2071 CORONER	10,000	0.2790	1,389		1,389	25	1,414

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	1.6742	8,333		8,333	151	8,484
2077 ANIMAL CTRL	30,000	0.8371	4,166		4,166	76	4,242
2081 OES	13,032	0.3636	1,810		1,810	33	1,843
2083 PUBLIC ADMN	704	0.0196	98		98	2	100
3010 PUBLIC WORKS/ROADS	160,000	4.4646	22,221		22,221	403	22,624
4010 BEHAVORIAL HEALTH ADMIN SERV	60,000	1.6742	8,333		8,333	151	8,484
4012 HEALTH	230,000	6.4178	31,943		31,943	579	32,522
4013 MENTAL HEALTH	611,333	17.0584	84,903		84,903	1,540	86,443
4015 AIR/WTR POLL CON	30,000	0.8371	4,166		4,166	76	4,242
4019 ENVIRONMENTAL HEALTH	50,000	1.3952	6,944		6,944	126	7,070
5010 WELFARE ADMIN #108	90,000	2.5113	12,499		12,499	227	12,726
5011 WELFARE #108	590,000	16.4631	81,940		81,940	1,486	83,426
5033 SR NUTRITON	10,000	0.2790	1,389		1,389	25	1,414
5051 VET SERV	10,000	0.2790	1,389		1,389	25	1,414
6021 LIBRARY	100,334	2.7997	13,935		13,935	253	14,188
6031 AG EXTENS	30,000	0.8371	4,166		4,166	76	4,242
1075 MIGRANT HOUSING	32,606	0.9098	4,528		4,528	82	4,610
04006 EAST PARK RESERVOIR	20,000	0.5581	2,778		2,778	50	2,828
04002 TRANSIT AGENCY	10,000	0.2790	1,389		1,389	25	1,414
SubTotal	3,583,782	100.0000	497,722		497,722	7,908	505,630
Total	3,583,782	100.0000	497,722		497,722	7,908	505,630

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	196	0.7940	25		25		25
1021 AUDITOR	174	0.7049	22		22		22
1022 TREASURER	142	0.5752	18		18		18
1031 CNTY CNSL	182	0.7373	23		23		23
1040 PERSONNEL	158	0.6401	20		20		20
1073 MAINTENANCE	977	3.9579	123		123		123
1074 CUSTODIAN	536	2.1714	67		67		67
1101 RISK MANAGEMENT/INSURANCE	141	0.5712	18		18		18
1108 IT	214	0.8669	27		27		27
1109 PURCHASING	162	0.6563	20		20		20
002128 ALMOND PARADISE ST LITNG	26	0.1053	3		3		3
002129 THOMPSON ST LITNG	13	0.0527	2		2		2
002133 WHISPER CRK-CROSS CRK LIT	25	0.1013	3		3		3
002334 LIVE SCN FNGRPRNTG 2021	1	0.0041					
PSPS RESILIENCY GRANT	3	0.0122					
002548 CARL MOYER GRANT 2060	9	0.0365	1		1		1
002550 MFH CARE FUNDS 1075	31	0.1256	4		4		4
002660 SRV AREA#1 CEN RCH	161	0.6522	20		20		20
002817 EMS-OTHER 4012	1	0.0041					
TRANSITIONAL HOUSING	111	0.4497	14		14		14
03000 ARBCKLE-C/C FIRE	433	1.7541	54		54	1	55
03010 BEAR VL-INDIAN VL FIRE	97	0.3930	12		12		12
03030 MAX FIRE PROT	118	0.4780	15		15		15
03040 PRINCETN FIRE PROT	138	0.5590	17		17		17
03050 WMS FIRE PROT	7	0.0284	1		1		1
03060 SAC RIV FIRE DIST	425	1.7217	53		53	1	54
03080 ARBCKLE CEM	111	0.4497	14		14		14
03090 COLLEGE CTY CEM	73	0.2957	9		9		9
03100 COL CEM DIST	240	0.9723	30		30	1	31

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
03103 COL CEM SLE TX-VLT 03100	1	0.0041					
03110 CYPRESS HLL CEM	6	0.0243	1		1		1
03120 GRND ISLAND CEM	49	0.1985	6		6		6
03130 MAXWELL CEM	121	0.4902	15		15		15
03133 MAX CEM SLE TX-VAULT 03130	1	0.0041					
03140 PRINCETON CEM	33	0.1337	4		4		4
03150 STONYFRD-IND VL CEM	65	0.2633	8		8		8
03160 WILLIAMS CEM	186	0.7535	23		23		23
03164 WMS CEM SLE TX-VAULT 03160	1	0.0041					
03175 ARBUCKLE PARK & REC DIST	31	0.1256	4		4		4
03177 ARB P/REC-PRK/FAC 03175	291	1.1789	37		37	1	38
03178 ARB P&R DIST-POOLS 03175	35	0.1418	4		4		4
03180 MAXWELL REC & PARK DIST	60	0.2431	8		8		8
03190 COLUSA BSN DRN	167	0.6765	21		21		21
03200 COLUSA RESC CONV	208	0.8426	26		26		26
03260 CO MOSQ ABATMNT	281	1.1383	35		35	1	36
03310 REC DIST 1004	5	0.0203	1		1		1
03320 REC DIST 2047	31	0.1256	4		4		4
03410 COLUSA CO WTRWKS #1	100	0.4051	13		13		13
03420 PRINCTN WATRWRKS	110	0.4456	14		14		14
03480 CRTNA CRK FLD CTRL/CON	3	0.0122					
03511 CRTINA CSD RED RNCH ZN2	77	0.3119	10		10		10
03512 CRTINA CSD RVR GLN ZN3	82	0.3322	10		10		10
03513 CRTINA CSD WILDWD ES ZN4	35	0.1418	4		4		4
1011 BRD OF SUPV	107	0.4335	13		13		13
1023 ASSESSOR	175	0.7089	22		22		22
1051 ELECTIONS	256	1.0371	32		32	1	33
1103 EE_BENEFITS	14	0.0567	2		2		2
1104 INSURANCE 1101	14	0.0567	2		2		2
1106 SURVERYOR	1	0.0041					

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
20131 SUPERIOR COURT - CJF	105	0.4254	13		13		13
2014 GRAND JURY	36	0.1458	5		5		5
2016 DIST ATTN	358	1.4503	45		45	1	46
2017 CHILD SUPP SVCS	86	0.3484	11		11		11
2019 PUBL DEFEND	67	0.2714	8		8		8
2020 COMMUNICTNS	99	0.4011	12		12		12
2021 SHERIFF	732	2.9654	92		92	2	94
20211 SO BAILIFF	24	0.0972	3		3		3
2024 SHF-BOATING 2021	75	0.3038	9		9		9
2022 DRUG PREVENTTION	71	0.2876	9		9		9
2031 JAIL	446	1.8068	56		56	1	57
2033 JUV FAC	14	0.0567	2		2		2
2035 PROBATION	356	1.4422	45		45	1	46
002528 LOCAL COMM CORRCTN	269	1.0897	34		34	1	35
02531 COMM CORRTN PRFRM INCENT	132	0.5347	17		17		17
2036 VICTIM WITN	118	0.4780	15		15		15
20363 YOUTH OFFEND GNT	43	0.1742	5		5		5
2059 AG ADM SERV	149	0.6036	19		19		19
2060 AG COMM	207	0.8386	26		26		26
2061 WTR MGT	18	0.0729	2		2		2
2065 SITES_PROJ	53	0.2147	7		7		7
2070 CLERK/RECOR	147	0.5955	19		19		19
2071 CORONER	88	0.3565	11		11		11
2074 LAFCO	2	0.0081					
2076 PLANN/BLDG	195	0.7900	25		25		25
2077 ANIMAL CTRL	181	0.7332	23		23		23
2080 TRAPPER	6	0.0243	1		1		1
2081 OES	158	0.6401	20		20		20
20811 HOME SECUR 2081	11	0.0446	1		1		1
2083 PUBLIC ADMN	27	0.1094	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
002327 JAIL INMATE WELFARE 2031	98	0.3970	12		12		12
002329 DRUG ENFORCEMENT 2022	8	0.0324	1		1		1
02331 CIVIL FEE CAP PROJ 2021	7	0.0284	1		1		1
02340 SHERIFF-SLESF 2021	44	0.1782	6		6		6
002341 JAIL-SLESF 2031	3	0.0122					
002657 CC SERV AREA #2	134	0.5428	17		17		17
3010 PUBLIC WORKS/ROADS	1,698	6.8787	214		214	4	218
032001 CCRCD PYRLL 03200	267	1.0816	34		34	1	35
032025 CCRCD MISC PROJ 03200	42	0.1701	5		5		5
4010 BEHAVORIAL HEALTH ADMIN SERV	130	0.5266	16		16		16
4011 SUBSTANCE ABUSE SERVICES	1,019	4.1280	128		128	2	130
4012 HEALTH	552	2.2362	69		69	1	70
4013 MENTAL HEALTH	1,088	4.4075	137		137	2	139
002936 MENTAL HLTH SERV FUND	388	1.5718	49		49	1	50
002940 MHSA PREV & EARLY INTERV	46	0.1863	6		6		6
002941 MHSA INNOVATION 002936	20	0.0810	3		3		3
002943 MHSA CAP FAC 002936	72	0.2917	9		9		9
002947 MHSA-HOUSING	62	0.2512	8		8		8
4015 AIR/WTR POLL CON	129	0.5226	16		16		16
4019 ENVIRONMENTAL HEALTH	189	0.7656	24		24		24
4023 AMBULANCE	29	0.1175	4		4		4
4031 CALIF CHILDRENS SRV 4012	7	0.0284	1		1		1
002853 CHILDRENS TRUST FUND	18	0.0729	2		2		2
5010 WELFARE ADMIN #108	450	1.8230	57		57	1	58
5011 WELFARE #108	1,651	6.6883	208		208	4	212
5033 SR NUTRITON	78	0.3160	10		10		10
5041 JUV CRT WRD	22	0.0891	3		3		3
5051 VET SERV	2	0.0081					
6021 LIBRARY	555	2.2483	70		70	1	71
6022 ADULT LITERACY	14	0.0567	2		2		2



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
6031 AG EXTENS	107	0.4335	13		13		13
7013 COUNTYWIDE RECREATION	6	0.0243	1		1		1
7032 COL VET	27	0.1094	3		3		3
7033 MAX VET	26	0.1053	3		3		3
7035 WMS VET	41	0.1661	5		5		5
1075 MIGRANT HOUSING	327	1.3247	41		41	1	42
1076 MIGRANT HOUSING 1075	6	0.0243	1		1		1
04006 EAST PARK RESERVOIR	51	0.2066	6		6		6
04000 SOLID WASTE	82	0.3322	10		10		10
04020 LOCAL TRANSPORTATION	9	0.0365	1		1		1
04001 AIRPORT ENTRPSE	113	0.4578	14		14		14
04022 LOCAL TRANSPORTATION	57	0.2309	7		7		7
04002 TRANSIT AGENCY	589	2.3861	74		74	1	75
07526 IHSS PUBLIC AUTHORITY	14	0.0567	2		2		2
OUTSIDE AGENCIES	2,684	10.8721	342		342	18	360
SubTotal	24,685	100.0000	3,107		3,107	49	3,156
Total	24,685	100.0000	3,107		3,107	49	3,156

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	1,257	0.5077	1,338		1,338		1,338
1021 AUDITOR	2,023	0.8171	2,153		2,153		2,153
1022 TREASURER	395	0.1595	420		420		420
1031 CNTY CNSL	1,198	0.4839	1,275		1,275		1,275
1040 PERSONNEL	1,539	0.6216	1,638		1,638		1,638
1073 MAINTENANCE	1,971	0.7961	2,097		2,097		2,097
1074 CUSTODIAN	305	0.1232	325		325		325
1101 RISK MANAGEMENT/INSURANCE	79	0.0319	84		84		84
1109 PURCHASING	167	0.0675	178		178	3	181
1011 BRD OF SUPV	1,987	0.8026	2,114		2,114	35	2,149
1051 ELECTIONS	299	0.1208	318		318	5	323
2014 GRAND JURY	204	0.0824	217		217	4	221
2016 DIST ATTN	5,179	2.0918	5,511		5,511	90	5,601
2017 CHILD SUPP SVCS	174	0.0703	185		185	3	188
2021 SHERIFF	25,167	10.1651	26,780		26,780	438	27,218
2035 PROBATION	6,019	2.4311	6,405		6,405	105	6,510
2036 VICTIM WITN	236	0.0953	251		251	4	255
2060 AG COMM	11,205	4.5258	11,923		11,923	195	12,118
2061 WTR MGT	830	0.3352	883		883	14	897
2070 CLERK/RECOR	5,711	2.3067	6,077		6,077	99	6,176
2076 PLANN/BLDG	17,285	6.9815	18,393		18,393	301	18,694
3010 PUBLIC WORKS/ROADS	1,504	0.6075	1,600		1,600	26	1,626
4010 BEHAVIORIAL HEALTH ADMIN SERV	56,560	22.8450	60,186		60,186	984	61,170
002946 SAFE HEAVEN PROJ 002940	6,971	2.8156	7,418		7,418	121	7,539
4015 AIR/WTR POLL CON	850	0.3433	904		904	15	919
4019 ENVIRONMENTAL HEALTH	1,997	0.8066	2,125		2,125	35	2,160
5010 WELFARE ADMIN #108	62,680	25.3169	66,699		66,699	1,090	67,789
5011 WELFARE #108	2,527	1.0207	2,689		2,689	44	2,733
6021 LIBRARY	20,179	8.1504	21,473		21,473	351	21,824

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

Activity - IT SPECIAL PROJECTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
6031 AG EXTENS	1,576	0.6366	1,677		1,677	27	1,704
1075 MIGRANT HOUSING	4,099	1.6556	4,362		4,362	71	4,433
04002 TRANSIT AGENCY	625	0.2524	665		665	11	676
OUTSIDE AGENCIES	4,784	1.9323	5,091		5,091	83	5,174
SubTotal	247,582	100.0000	263,454		263,454	4,154	267,608
Total	247,582	100.0000	263,454		263,454	4,154	267,608

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	8,307	6,944	25	0	1,338
1021 AUDITOR	17,452	15,277	22	0	2,153
1022 TREASURER	6,636	6,198	18	0	420
1031 CNTY CNSL	5,464	4,166	23	0	1,275
1040 PERSONNEL	8,602	6,944	20	0	1,638
1073 MAINTENANCE	9,164	6,944	123	0	2,097
1074 CUSTODIAN	7,336	6,944	67	0	325
1101 RISK	1,491	1,389	18	0	84
1108 IT	6,971	6,944	27	0	0
1109 PURCHASING	3,029	2,828	20	0	181
002128 ALMOND PARADISE	3	0	3	0	0
002129 THOMPSON ST	2	0	2	0	0
002133 WHISPER	3	0	3	0	0
002548 CARL MOYER	1	0	1	0	0
002550 MFH CARE FUNDS	4	0	4	0	0
002660 SRV AREA#1 CEN	20	0	20	0	0
TRANSITIONAL HOUSING	14	0	14	0	0
03000 ARBCKLE-C/C FIRE	55	0	55	0	0
03010 BEAR VL-INDIAN VL	12	0	12	0	0
03030 MAX FIRE PROT	15	0	15	0	0
03040 PRINCETN FIRE	17	0	17	0	0
03050 WMS FIRE PROT	1	0	1	0	0
03060 SAC RIV FIRE DIST	54	0	54	0	0
03080 ARBCKLE CEM	14	0	14	0	0
03090 COLLEGE CTY CEM	9	0	9	0	0
03100 COL CEM DIST	31	0	31	0	0
03110 CYPRESS HLL CEM	1	0	1	0	0
03120 GRND ISLAND CEM	6	0	6	0	0
03130 MAXWELL CEM	15	0	15	0	0
03140 PRINCETON CEM	4	0	4	0	0
03150 STONYFRD-IND VL	8	0	8	0	0
03160 WILLIAMS CEM	23	0	23	0	0
03175 ARBUCKLE PARK &	4	0	4	0	0
03177 ARB P/REC-PRK/FAC	38	0	38	0	0
03178 ARB P&R	4	0	4	0	0
03180 MAXWELL REC &	8	0	8	0	0
03190 COLUSA BSN DRN	21	0	21	0	0
03200 COLUSA RESC CONV	26	0	26	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
03260 CO MOSQ ABATMNT	36	0	36	0	0
03310 REC DIST 1004	1	0	1	0	0
03320 REC DIST 2047	4	0	4	0	0
03410 COLUSA CO	13	0	13	0	0
03420 PRINCTN	14	0	14	0	0
03511 CRTINA CSD RED	10	0	10	0	0
03512 CRTINA CSD RVR	10	0	10	0	0
03513 CRTINA CSD WILDWD	4	0	4	0	0
1011 BRD OF SUPV	9,232	7,070	13	0	2,149
1023 ASSESSOR	14,162	14,140	22	0	0
1051 ELECTIONS	5,164	4,808	33	0	323
1103 EE_BENEFITS	2	0	2	0	0
1104 INSURANCE 1101	2	0	2	0	0
20131 SUPERIOR COURT -	13	0	13	0	0
2014 GRAND JURY	226	0	5	0	221
2016 DIST ATTNV	20,989	15,342	46	0	5,601
2017 CHILD SUPP SVCS	1,613	1,414	11	0	188
2019 PUBL DEFEND	8	0	8	0	0
2020 COMMUNICTNS	4,254	4,242	12	0	0
2021 SHERIFF	47,305	19,993	94	0	27,218
20211 SO BAILIFF	3,538	3,535	3	0	0
2024 SHF-BOATING 2021	9	0	9	0	0
2022 DRUG PREVENTTION	9	0	9	0	0
2031 JAIL	8,521	8,464	57	0	0
2033 JUV FAC	2	0	2	0	0
2035 PROBATION	26,564	20,008	46	0	6,510
002528 LOCAL COMM	7,105	7,070	35	0	0
02531 COMM CORRRTN	1,926	1,909	17	0	0
2036 VICTIM WITN	3,310	3,040	15	0	255
20363 YOUTH OFFEND GNT	2,056	2,051	5	0	0
2059 AG ADM SERV	6,720	6,701	19	0	0
2060 AG COMM	23,457	11,313	26	0	12,118
2061 WTR MGT	2,313	1,414	2	0	897
2065 SITES_PROJ	7	0	7	0	0
2070 CLERK/RECOR	11,003	4,808	19	0	6,176
2071 CORONER	1,425	1,414	11	0	0
2076 PLANN/BLDG	27,203	8,484	25	0	18,694
2077 ANIMAL CTRL	4,265	4,242	23	0	0
2080 TRAPPER	1	0	1	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
2081 OES	1,863	1,843	20	0	0
20811 HOME SECUR 2081	1	0	1	0	0
2083 PUBLIC ADMN	103	100	3	0	0
002327 JAIL INMATE	12	0	12	0	0
002329 DRUG	1	0	1	0	0
02331 CIVIL FEE CAP PROJ	1	0	1	0	0
02340 SHERIFF-SLESF 2021	6	0	6	0	0
002657 CC SERV AREA #2	17	0	17	0	0
3010 PUBLIC	24,468	22,624	218	0	1,626
032001 CCRCD PYRLL	35	0	35	0	0
032025 CCRCD MISC PROJ	5	0	5	0	0
4010 BEHAVORIAL HEALTH	69,670	8,484	16	0	61,170
4011 SUBSTANCE ABUSE	130	0	130	0	0
4012 HEALTH	32,592	32,522	70	0	0
4013 MENTAL HEALTH	86,582	86,443	139	0	0
002936 MENTAL HLTH SERV	50	0	50	0	0
002940 MHSA PREV &	6	0	6	0	0
002941 MHSA INNOVATION	3	0	3	0	0
002943 MHSA CAP FAC	9	0	9	0	0
002947 MHSA-HOUSING	8	0	8	0	0
002946 SAFE HEAVEN PROJ	7,539	0	0	0	7,539
4015 AIR/WTR POLL CON	5,177	4,242	16	0	919
4019 ENVIRONMENTAL	9,254	7,070	24	0	2,160
4023 AMBULANCE	4	0	4	0	0
4031 CALIF CHILDRNS SRV	1	0	1	0	0
002853 CHILDRENS TRUST	2	0	2	0	0
5010 WELFARE ADMIN #108	80,573	12,726	58	0	67,789
5011 WELFARE #108	86,371	83,426	212	0	2,733
5033 SR NUTRITON	1,424	1,414	10	0	0
5041 JUV CRT WRD	3	0	3	0	0
5051 VET SERV	1,414	1,414	0	0	0
6021 LIBRARY	36,083	14,188	71	0	21,824
6022 ADULT LITERACY	2	0	2	0	0
6031 AG EXTENS	5,959	4,242	13	0	1,704
7013 COUNTYWIDE	1	0	1	0	0
7032 COL VET	3	0	3	0	0
7033 MAX VET	3	0	3	0	0
7035 WMS VET	5	0	5	0	0
1075 MIGRANT HOUSING	9,085	4,610	42	0	4,433



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

Receiving Department	Total	GENERAL IT ADMIN	IT ACCOUNTING	IT PAYROLL SYSTEM	IT SPECIAL PROJECTS
1076 MIGRANT HOUSING	1	0	1	0	0
04006 EAST PARK	2,834	2,828	6	0	0
04000 SOLID WASTE	10	0	10	0	0
04020 LOCAL	1	0	1	0	0
04001 AIRPORT ENTRPSE	14	0	14	0	0
04022 LOCAL	7	0	7	0	0
04002 TRANSIT AGENCY	2,165	1,414	75	0	676
07526 IHSS PUBLIC	2	0	2	0	0
OUTSIDE AGENCIES	5,534	0	360	0	5,174
Direct Billed	0	0	0	0	0
Total	776,394	505,630	3,156	0	267,608



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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
ALMOND PARADISE ST LITNG	3	NA	NA	3
THOMPSON ST LITNG	2	NA	NA	2
WHISPER CRK-CROSS CRK LIT	3	NA	NA	3
CARL MOYER GRANT	1	NA	NA	1
MFH CARE FUNDS	4	NA	NA	4
SRV AREA#1 CEN RCH	20	NA	NA	20
TRANSITIONAL HOUSING	14	NA	NA	14
ARBCKLE-C/C FIRE	55	NA	NA	55
BEAR VL-INDIAN VL FIRE	12	NA	NA	12
MAX FIRE PROT	15	NA	NA	15
PRINCETN FIRE PROT	17	NA	NA	17
WMS FIRE PROT	1	NA	NA	1
SAC RIV FIRE DIST	54	NA	NA	54
ARBCKLE CEM	14	NA	NA	14
COLLEGE CTY CEM	9	NA	NA	9
COL CEM DIST	31	NA	NA	31
CYPRESS HLL CEM	1	NA	NA	1
GRND ISLAND CEM	6	NA	NA	6
MAXWELL CEM	15	NA	NA	15
PRINCETON CEM	4	NA	NA	4
STONYFRD-IND VL CEM	8	NA	NA	8
WILLIAMS CEM	23	NA	NA	23
ARBUCKLE PARK & REC DIST	4	NA	NA	4
ARB PARK/REC DIST-PRK/FAC	38	NA	NA	38
ARB PARK & REC DIST-POOLS	4	NA	NA	4
MAXWELL REC & PARK DIST	8	NA	NA	8
COLUSA BSN DRN	21	NA	NA	21
COLUSA RESC CONV	26	NA	NA	26
CO MOSQ ABATMNT	36	NA	NA	36
REC DIST 1004	1	NA	NA	1
REC DIST 2047	4	NA	NA	4
COLUSA CO WTRWKS #1	13	NA	NA	13

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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
PRINCTN WATRWRKS	14	NA	NA	14
CRTINA CSD RED RNCH ZN2	10	NA	NA	10
CRTINA CSD RVR GLN ZN3	10	NA	NA	10
CRTINA CSD WILDWD ES ZN4	4	NA	NA	4
BOARD OF SUPV	9,232	NA	NA	9,232
ASSESSOR	14,162	NA	NA	14,162
ELECTIONS	5,164	NA	NA	5,164
EMPLOYEE BENEFITS	2	NA	NA	2
INSURANCE	2	NA	NA	2
JUDICIAL DIST	13	NA	NA	13
GRAND JURY	226	NA	NA	226
DISTRICT ATTN	20,989	NA	NA	20,989
CHILD SUPPORT SERVICES	1,613	NA	NA	1,613
PUBLIC DEFENDER	8	NA	NA	8
COMMUNICATIONS	4,254	NA	NA	4,254
SHERIFF	47,305	NA	NA	47,305
SHERIFF BAILIFF	3,538	NA	NA	3,538
SHERIFF-BOATING	9	NA	NA	9
DRUG PREVENTION	9	NA	NA	9
JAIL	8,521	NA	NA	8,521
JUVENILE FACILITIES	2	NA	NA	2
PROBATION	26,564	NA	NA	26,564
LOCAL COMM CORRCTN 002528	7,105	NA	NA	7,105
COMM CORRTN PRFRM INCENT 002531	1,926	NA	NA	1,926
VICTIM WITN PROG	3,310	NA	NA	3,310
YOUTHFUL OFFENDER GRANT	2,056	NA	NA	2,056
AG ADMIN SERV	6,720	NA	NA	6,720
AG COMMISSIONER	23,457	NA	NA	23,457
WATER MANAGEMENT	2,313	NA	NA	2,313
SITES RESERVOIR PROJECT	7	NA	NA	7
CLERK/RECORDER	11,003	NA	NA	11,003
CORONER	1,425	NA	NA	1,425

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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
PLANNING/BLDG	27,203	NA	NA	27,203
ANIML CNTRL SERV	4,265	NA	NA	4,265
TRAPPER	1	NA	NA	1
OES	1,863	NA	NA	1,863
HOMELAND SECURITY	1	NA	NA	1
PUBLIC ADMIN	103	NA	NA	103
JAIL INMATE WELFARE	12	NA	NA	12
DRUG ENFORCEMENT	1	NA	NA	1
CIVIL FEE CAPITAL PROJ	1	NA	NA	1
SHERIFF-SLESF	6	NA	NA	6
CC SERV AREA #2	17	NA	NA	17
PUBLIC WORKS/ROADS	24,468	NA	NA	24,468
CCRCD-PAYROLL CLEARING	35	NA	NA	35
CCRCD MISC PROJECTS	5	NA	NA	5
BEHAVORIAL HEALTH ADMIN SERV	69,670	NA	NA	69,670
SUBSTANCE ABUSE SERVICES	130	NA	NA	130
HEALTH	32,592	NA	NA	32,592
MENTAL HEALTH	86,582	NA	NA	86,582
MENTAL HLTH SERV FUND	50	NA	NA	50
MHSA PREV & EARLY INTERV	6	NA	NA	6
MHSA CSS	3	NA	NA	3
MHSA CAPITAL FACILITIES	9	NA	NA	9
MHSA-HOUSING	8	NA	NA	8
SAFE HEAVEN PROJECT	7,539	NA	NA	7,539
AIR/WTR POLL CON	5,177	NA	NA	5,177
ENVIRONMENTAL HEALTH	9,254	NA	NA	9,254
AMBULANCE SERV	4	NA	NA	4
CALIF CHILDRNS SRV	1	NA	NA	1
CHILDRENS TRUST	2	NA	NA	2
WELFARE ADMIN #108	80,573	NA	NA	80,573
WELFARE #108	86,371	NA	NA	86,371
SR NUTRITION PROGRAM	1,424	NA	NA	1,424

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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
JUV CTR WARDS	3	NA	NA	3
VETERAN SERVICES	1,414	NA	NA	1,414
LIBRARY	36,083	NA	NA	36,083
ADULT LITERACY	2	NA	NA	2
AG EXTENSIONS	5,959	NA	NA	5,959
COUNTYWIDE RECREATION	1	NA	NA	1
COLUSA VET HALL	3	NA	NA	3
MAXWELL VET HALL	3	NA	NA	3
WMS VET HALL	5	NA	NA	5
1075 MIGRANT HOUSING DEPT	9,085	NA	NA	9,085
1076 MIGRANT HOUSING 1075	1	NA	NA	1
EAST PARK RESERVOIR	2,834	NA	NA	2,834
SOLID WASTE	10	NA	NA	10
LOCAL TRANSPORTATION	1	NA	NA	1
AIRPORT ENTRPSE	14	NA	NA	14
LOCAL TRANSPORTATION PLANNING	7	NA	NA	7
TRANSIT AGENCY	2,165	NA	NA	2,165
IHSS PUBLIC AUTHORITY	2	NA	NA	2
OUTSIDE AGENCIES	5,534	NA	NA	5,534
Department Total:	701,942	0	0	701,942
Grand Total:	701,942	0	0	701,942

COLUSA COUNTY
Schedule 12.1 Narrative Description of 2021-2022 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 2021-2022 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 2021-2022 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 2021-2022 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 2021-2022 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 2021-2022 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 2021-2022 Fiscal Year:

<u>Amount</u>	<u>Revenue/Expense Acct</u>	<u>Description</u>	<u>Function</u>
\$10	#1109-468780	Reimbursement from Outside Agencies	Department Purchases
<u>\$10</u>	Total Revenue Cost Adjustment		
<u>\$749,589</u>	#593901-14 Dept. Purchase	Department Reimbursements	Department Purchases
<u>\$749,589</u>	Total Reimbursed Projects #1109-59390		
<u>\$749,599</u>	Cost Adjustments		

DIRECT BILLED

There were no costs direct billed during the 2021-2022 Fiscal Year.

ACTUAL EXPENDITURES IN COST PLAN

(\$63,151)	Total Budget 2021-2022 Actual Expenditures
<u>\$918,249</u>	Add back Transfers and Reimbursements
<u>\$855,098</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:	855,098			855,098
FIXED ASSETS	(210)			
Total Deductions:	(210)			(210)
BUILDING DEPREC	643		643	
EQUIPMENT DEPREC	1,459		1,459	
1012 CAO	3,346	432	3,778	
1021 AUDITOR	5,063	275	5,338	
1022 TREASURER	2,800	232	3,032	
1031 CNTY CNSL	16,385	723	17,108	
1040 PERSONNEL	2,333	169	2,502	
1073 MAINTENANCE	2,166	102	2,268	
1074 CUSTODIAN	9,072	426	9,498	
1101 RISK MANAGEMENT/INSURANCE	36	4	40	
1108 IT	2,976	53	3,029	
1109 PURCHASING		2,268	2,268	
Total Allocated Additions:	46,279	4,684	50,963	50,963
#468780 C/S REIMB	(10)			
#479321 PY INSURANCE DIVIDEND	0			
#479470 OFFICE DEPOT REBATE	(298)			
#479472 MISC REBATE	0			
#47915 DENTAL STBLZ REIMB	(65)			
#479910 TRANSFERS IN	0			
#593901-14 DEPT PURCHASE	(753,640)			
Total Departmental Cost Adjustments:	(754,013)			(754,013)
Total To Be Allocated:	147,154	4,684		151,838

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

	Total	General & Admin	SERVICE & SUPPLIES	COPIER	POSTAGE
Wages & Benefits					
SALARIES & BENEFITS	88,308	60,823	10,066	120	216
Other Expense & Cost					
53060 COMMUNICATIONS	992	992	0	0	0
53061 COMMUNICATIONS-CELL	360	360	0	0	0
53090 HOUSEHOLD	0	0	0	0	0
53100 INSURANCE	722	722	0	0	0
53120 MAINT-EQUIPMENT	3,407	0	0	3,407	0
53121 MAINT-SOFTWARE	338	338	0	0	0
53150 MEMBERSHIPS	107	107	0	0	0
53161 BANK FEES	0	0	0	0	0
53163 FINANCE/LATE CHARGES	638	0	0	0	0
53170 OFFICE EXPENSE	1,733	1,733	0	0	0
531701 SERVICES & SUPPLIES	701,131	0	0	0	0
53171 POSTAGE	30	30	0	0	0
531711 POSTAGE-OTHER DEPTS	48,003	0	0	0	0
53180 PROF/SPEC SERVICES	6	6	0	0	0
53190 PUBL/LEGAL NOTICES	0	0	0	0	0
53200 RENTS & LEASES	9,229	0	0	4,542	4,687
53230 SPECIAL DEPT EXP	12	12	0	0	0
53231 SOFTWARE	45	45	0	0	0
53250 TRANS/TRAVEL	0	0	0	0	0
53251 EDUCATION & TRAINING	0	0	0	0	0
53253 FUEL	0	0	0	0	0
532532 FUEL--OTHER DEPT	0	0	0	0	0
53260 UTILITIES	0	0	0	0	0
5250 DISPUTED CHARGES	(173)	0	0	0	0
*FIXED ASSETS	210	210	0	0	0
Departmental Totals					
Total Expenditures	855,098	65,378	10,066	8,069	4,903
Deductions					
Total Deductions	(210)	(210)	0	0	0
Cost Adjustments					
#468780 C/S REIMB	(10)	0	0	0	0
#479321 PY INSURANCE DIVIDEND	0	0	0	0	0
#479470 OFFICE DEPOT REBATE	(298)	(298)	0	0	0
#479472 MISC REBATE	0	0	0	0	0
#47915 DENTAL STBLZ REIMB	(65)	(65)	0	0	0
#479910 TRANSFERS IN	0	0	0	0	0
#593901-14 DEPT PURCHASE	(753,640)	(4,051)	0	0	0

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

	Total	General & Admin	SERVICE & SUPPLIES	COPIER	POSTAGE
Functional Cost	100,875	60,754	10,066	8,069	4,903
Allocation Step 1					
Inbound- All Others	46,279	46,279	0	0	0
Reallocate Admin Costs		(107,033)	26,855	21,524	13,079
1st Allocation	147,154	0	36,921	29,593	17,982
Allocation Step 2					
Inbound- All Others	4,684	4,684	0	0	0
Reallocate Admin Costs		(4,684)	1,175	942	572
2nd Allocation	4,684	0	1,175	942	572
Total For 1011090 1109 PURCHASING					
Total Allocated	151,838	0	38,096	30,535	18,554

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	17,083	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	638	0	0	0
53170 OFFICE EXPENSE	0	0	0	0
531701 SERVICES & SUPPLIES	701,131	0	0	0
53171 POSTAGE	0	0	0	0
531711 POSTAGE-OTHER DEPTS	48,003	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	(173)	0	0	0
*FIXED ASSETS	0	0	0	0
Departmental Totals				
Total Expenditures	749,599	17,083	0	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
#468780 C/S REIMB	(10)	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
#47915 DENTAL STBLZ REIMB	0	0	0	0
#479910 TRANSFERS IN	0	0	0	0
#593901-14 DEPT PURCHASE	(749,589)	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	17,083	0	0
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	0	45,575	0	0
1st Allocation	0	62,658	0	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	0	1,995	0	0
2nd Allocation	0	1,995	0	0
Total For 1011090 1109 PURCHASING				
Total Allocated	0	64,653	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	21	3.1065	1,147		1,147		1,147
1021 AUDITOR	19	2.8107	1,038		1,038		1,038
1022 TREASURER	12	1.7751	655		655		655
1031 CNTY CNSL	13	1.9231	710		710		710
1040 PERSONNEL	27	3.9941	1,475		1,475		1,475
1073 MAINTENANCE	13	1.9231	710		710		710
1074 CUSTODIAN	10	1.4793	546		546		546
1101 RISK MANAGEMENT/INSURANCE	6	0.8876	328		328		328
1108 IT	8	1.1834	437		437		437
1109 PURCHASING	35	5.1774	1,909		1,909		1,909
002660 SRV AREA#1 CEN RCH	1	0.1479	55		55	2	57
TRANSITIONAL HOUSING	2	0.2959	109		109	5	114
03100 COL CEM DIST	6	0.8876	328		328	14	342
03160 WILLIAMS CEM	3	0.4438	164		164	7	171
1011 BRD OF SUPV	7	1.0355	382		382	16	398
1023 ASSESSOR	13	1.9231	710		710	30	740
1051 ELECTIONS	13	1.9231	710		710	30	740
2014 GRAND JURY	7	1.0355	382		382	16	398
2016 DIST ATTN	24	3.5503	1,311		1,311	55	1,366
2017 CHILD SUPP SVCS	10	1.4793	546		546	23	569
2020 COMMUNICTNS	1	0.1479	55		55	2	57
2021 SHERIFF	14	2.0710	765		765	32	797
2022 DRUG PREVENTTION	1	0.1479	55		55	2	57
2031 JAIL	13	1.9231	710		710	30	740
2035 PROBATION	26	3.8462	1,420		1,420	60	1,480
002528 LOCAL COMM CORRCTN	4	0.5917	218		218	9	227
2036 VICTIM WITN	26	3.8462	1,420		1,420	60	1,480
2059 AG ADM SERV	7	1.0355	382		382	16	398
2060 AG COMM	25	3.6982	1,365		1,365	57	1,422

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	3	0.4438	164		164	7	171
2070 CLERK/RECOR	13	1.9231	710		710	30	740
2071 CORONER	1	0.1479	55		55	2	57
2076 PLANN/BLDG	17	2.5148	928		928	39	967
2077 ANIMAL CTRL	1	0.1479	55		55	2	57
2081 OES	6	0.8876	328		328	14	342
20811 HOME SECUR 2081	2	0.2959	109		109	5	114
02340 SHERIFF-SLESF 2021	3	0.4438	164		164	7	171
002657 CC SERV AREA #2	1	0.1479	55		55	2	57
3010 PUBLIC WORKS/ROADS	1	0.1479	55		55	2	57
4010 BEHAVORIAL HEALTH ADMIN SERV	12	1.7751	655		655	28	683
4011 SUBSTANCE ABUSE SERVICES	7	1.0355	382		382	16	398
4012 HEALTH	27	3.9941	1,475		1,475	62	1,537
4013 MENTAL HEALTH	20	2.9586	1,092		1,092	46	1,138
002936 MENTAL HLTH SERV FUND	3	0.4438	164		164	7	171
002940 MHSA PREV & EARLY INTERV	1	0.1479	55		55	2	57
002941 MHSA INNOVATION 002936	1	0.1479	55		55	2	57
002943 MHSA CAP FAC 002936	3	0.4438	164		164	7	171
002946 SAFE HEAVEN PROJ 002940	2	0.2959	109		109	5	114
4015 AIR/WTR POLL CON	20	2.9586	1,092		1,092	46	1,138
4019 ENVIRONMENTAL HEALTH	14	2.0710	765		765	32	797
5010 WELFARE ADMIN #108	25	3.6982	1,365		1,365	57	1,422
5011 WELFARE #108	30	4.4379	1,639		1,639	69	1,708
5033 SR NUTRITON	1	0.1479	55		55	2	57
5051 VET SERV	18	2.6627	983		983	41	1,024
6021 LIBRARY	25	3.6982	1,365		1,365	57	1,422
6022 ADULT LITERACY	2	0.2959	109		109	5	114
6031 AG EXTENS	1	0.1479	55		55	2	57
7013 COUNTYWIDE RECREATION	6	0.8876	328		328	14	342
2078 FISH AND GAME	12	1.7751	655		655	28	683

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
1075 MIGRANT HOUSING	9	1.3314	492		492	21	513
04000 SOLID WASTE	1	0.1479	55		55	2	57
04001 AIRPORT ENTRPSE	10	1.4793	546		546	23	569
04002 TRANSIT AGENCY	6	0.8876	328		328	14	342
OUTSIDE AGENCIES	5	0.7396	273		273	11	284
SubTotal	676	100.0000	36,921		36,921	1,175	38,096
Total	676	100.0000	36,921		36,921	1,175	38,096

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	319	3.2047	948		948		948
1021 AUDITOR	157	1.5773	467		467		467
1022 TREASURER	282	2.8330	838		838		838
1040 PERSONNEL	2,988	30.0181	8,883		8,883		8,883
1073 MAINTENANCE	8	0.0804	24		24		24
1074 CUSTODIAN	33	0.3315	98		98		98
1109 PURCHASING	117	1.1754	348		348		348
1051 ELECTIONS	3,329	33.4439	9,897		9,897	519	10,416
2014 GRAND JURY	46	0.4621	137		137	7	144
2070 CLERK/RECOR	97	0.9745	288		288	15	303
2076 PLANN/BLDG	37	0.3717	110		110	6	116
5011 WELFARE #108	703	7.0625	2,090		2,090	109	2,199
2078 FISH AND GAME	40	0.4018	119		119	6	125
04001 AIRPORT ENTRPSE	1,792	18.0028	5,328		5,328	279	5,607
OUTSIDE AGENCIES	6	0.0603	18		18	1	19
SubTotal	9,954	100.0000	29,593		29,593	942	30,535
Total	9,954	100.0000	29,593		29,593	942	30,535

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	870	1.8492	333		333		333
1021 AUDITOR	5,053	10.7401	1,931		1,931		1,931
1022 TREASURER	7,035	14.9528	2,689		2,689		2,689
1031 CNTY CNSL	387	0.8226	148		148		148
1040 PERSONNEL	347	0.7375	133		133		133
1109 PURCHASING	30	0.0638	11		11		11
TRANSITIONAL HOUSING	65	0.1382	25		25	1	26
03100 COL CEM DIST	105	0.2232	40		40	2	42
1023 ASSESSOR	6,477	13.7668	2,476		2,476	111	2,587
1051 ELECTIONS	1,917	4.0746	733		733	33	766
2014 GRAND JURY	15	0.0319	6		6		6
2016 DIST ATTN	636	1.3518	243		243	11	254
2017 CHILD SUPP SVCS	868	1.8449	332		332	15	347
2035 PROBATION	719	1.5282	275		275	12	287
2036 VICTIM WITN	53	0.1127	20		20	1	21
2060 AG COMM	1,199	2.5485	458		458	21	479
2070 CLERK/RECOR	2,117	4.4997	809		809	36	845
2076 PLANN/BLDG	1,117	2.3742	427		427	19	446
3010 PUBLIC WORKS/ROADS	5	0.0106	2		2		2
4011 SUBSTANCE ABUSE SERVICES	12	0.0255	5		5		5
4012 HEALTH	797	1.6940	305		305	14	319
4013 MENTAL HEALTH	2,474	5.2585	946		946	42	988
4015 AIR/WTR POLL CON	1,477	3.1393	565		565	25	590
4019 ENVIRONMENTAL HEALTH	680	1.4453	260		260	12	272
5010 WELFARE ADMIN #108	209	0.4442	80		80	4	84
5011 WELFARE #108	11,561	24.5727	4,414		4,414	199	4,613
5051 VET SERV	120	0.2551	46		46	2	48
6021 LIBRARY	523	1.1116	200		200	9	209
6031 AG EXTENS	4	0.0085	2		2		2

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
2078 FISH AND GAME	115	0.2444	44		44	2	46
1075 MIGRANT HOUSING	25	0.0531	10		10		10
04000 SOLID WASTE	1	0.0021					
04001 AIRPORT ENTRPSE	2	0.0043	1		1		1
OUTSIDE AGENCIES	33	0.0701	13		13	1	14
SubTotal	47,048	100.0000	17,982		17,982	572	18,554
Total	47,048	100.0000	17,982		17,982	572	18,554

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

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

Activity - DEPTS PURCHASES

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

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

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

Activity - SPECIAL PURCHASES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1012 CAO	120.00	0.7025	440		440		440
1021 AUDITOR	216.00	1.2644	792		792		792
1022 TREASURER	96.00	0.5620	352		352		352
1031 CNTY CNSL	132.00	0.7727	484		484		484
1040 PERSONNEL	324.00	1.8966	1,188		1,188		1,188
1073 MAINTENANCE	911.00	5.3328	3,341		3,341		3,341
1074 CUSTODIAN	504.00	2.9503	1,849		1,849		1,849
1101 RISK MANAGEMENT/INSURANCE	132.00	0.7727	484		484		484
1108 IT	636.00	3.7230	2,333		2,333		2,333
002550 MFH CARE FUNDS 1075	24.00	0.1405	88		88	3	91
002660 SRV AREA#1 CEN RCH	72.00	0.4215	264		264	10	274
03010 BEAR VL-INDIAN VL FIRE	264.00	1.5454	968		968	38	1,006
03100 COL CEM DIST	264.00	1.5454	968		968	38	1,006
03160 WILLIAMS CEM	144.00	0.8429	528		528	21	549
1011 BRD OF SUPV	324.00	1.8966	1,188		1,188	46	1,234
1023 ASSESSOR	288.00	1.6859	1,056		1,056	41	1,097
1051 ELECTIONS	156.00	0.9132	572		572	22	594
2014 GRAND JURY	24.00	0.1405	88		88	3	91
2016 DIST ATTN	192.00	1.1239	704		704	27	731
2017 CHILD SUPP SVCS	48.00	0.2810	176		176	7	183
2020 COMMUNICTNS	60.00	0.3512	220		220	9	229
2021 SHERIFF	1,175.00	6.8782	4,314		4,314	169	4,483
2024 SHF-BOATING 2021	12.00	0.0702	44		44	2	46
2022 DRUG PREVENTTION	36.00	0.2107	132		132	5	137
2031 JAIL	1,139.00	6.6674	4,178		4,178	162	4,340
2035 PROBATION	480.00	2.8098	1,761		1,761	68	1,829
002528 LOCAL COMM CORRCTN	96.00	0.5620	352		352	14	366
02531 COMM CORRTN PRFRM INCENT	24.00	0.1405	88		88	3	91
2036 VICTIM WITN	24.00	0.1405	88		88	3	91

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
20363 YOUTH OFFEND GNT	12.00	0.0702	44		44	2	46
2059 AG ADM SERV	60.00	0.3512	220		220	9	229
2060 AG COMM	132.00	0.7727	484		484	19	503
2070 CLERK/RECOR	204.00	1.1942	748		748	29	777
2071 CORONER	48.00	0.2810	176		176	7	183
2076 PLANN/BLDG	216.00	1.2644	792		792	31	823
2077 ANIMAL CTRL	24.00	0.1405	88		88	3	91
2081 OES	240.00	1.4049	880		880	34	914
20811 HOME SECUR 2081	48.00	0.2810	176		176	7	183
002327 JAIL INMATE WELFARE 2031	24.00	0.1405	88		88	3	91
02331 CIVIL FEE CAP PROJ 2021	24.00	0.1405	88		88	3	91
02340 SHERIFF-SLESF 2021	384.00	2.2478	1,408		1,408	55	1,463
002341 JAIL-SLESF 2031	24.00	0.1405	88		88	3	91
3010 PUBLIC WORKS/ROADS	684.00	4.0040	2,509		2,509	97	2,606
4011 SUBSTANCE ABUSE SERVICES	48.00	0.2810	176		176	7	183
4012 HEALTH	660.00	3.8635	2,421		2,421	94	2,515
4013 MENTAL HEALTH	1,031.00	6.0352	3,782		3,782	147	3,929
002936 MENTAL HLTH SERV FUND	72.00	0.4215	264		264	10	274
002940 MHSA PREV & EARLY INTERV	516.00	3.0205	1,893		1,893	73	1,966
002943 MHSA CAP FAC 002936	684.00	4.0040	2,509		2,509	97	2,606
002947 MHSA-HOUSING	36.00	0.2107	132		132	5	137
002946 SAFE HEAVEN PROJ 002940	588.00	3.4420	2,157		2,157	84	2,241
4015 AIR/WTR POLL CON	24.00	0.1405	88		88	3	91
4019 ENVIRONMENTAL HEALTH	288.00	1.6859	1,056		1,056	41	1,097
5010 WELFARE ADMIN #108	360.00	2.1074	1,320		1,320	51	1,371
5011 WELFARE #108	1,175.00	6.8782	4,310		4,310	167	4,477
6021 LIBRARY	192.00	1.1239	704		704	27	731
6022 ADULT LITERACY	60.00	0.3512	220		220	9	229
6031 AG EXTENS	120.00	0.7025	440		440	17	457
1075 MIGRANT HOUSING	372.00	2.1776	1,364		1,364	53	1,417

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
04006 EAST PARK RESERVOIR	48.00	0.2810	176		176	7	183
04002 TRANSIT AGENCY	96.00	0.5620	352		352	14	366
OUTSIDE AGENCIES	672.00	3.9337	2,465		2,465	96	2,561
SubTotal	17,083.00	100.0000	62,658		62,658	1,995	64,653
Total	17,083.00	100.0000	62,658		62,658	1,995	64,653

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

Receiving Department	Total	SERVICE & SUPPLIES	COPIER	POSTAGE	DEPTS PURCHASES	SPECIAL PURCHASES
1012 CAO	2,868	1,147	948	333	0	440
1021 AUDITOR	4,228	1,038	467	1,931	0	792
1022 TREASURER	4,534	655	838	2,689	0	352
1031 CNTY CNSL	1,342	710	0	148	0	484
1040 PERSONNEL	11,679	1,475	8,883	133	0	1,188
1073 MAINTENANCE	4,075	710	24	0	0	3,341
1074 CUSTODIAN	2,493	546	98	0	0	1,849
1101 RISK	812	328	0	0	0	484
1108 IT	2,770	437	0	0	0	2,333
1109 PURCHASING	2,268	1,909	348	11	0	0
002550 MFH CARE FUNDS	91	0	0	0	0	91
002660 SRV AREA#1 CEN	331	57	0	0	0	274
TRANSITIONAL HOUSING	140	114	0	26	0	0
03010 BEAR VL-INDIAN VL	1,006	0	0	0	0	1,006
03100 COL CEM DIST	1,390	342	0	42	0	1,006
03160 WILLIAMS CEM	720	171	0	0	0	549
1011 BRD OF SUPV	1,632	398	0	0	0	1,234
1023 ASSESSOR	4,424	740	0	2,587	0	1,097
1051 ELECTIONS	12,516	740	10,416	766	0	594
2014 GRAND JURY	639	398	144	6	0	91
2016 DIST ATTNY	2,351	1,366	0	254	0	731
2017 CHILD SUPP SVCS	1,099	569	0	347	0	183
2020 COMMUNICTNS	286	57	0	0	0	229
2021 SHERIFF	5,280	797	0	0	0	4,483
2024 SHF-BOATING 2021	46	0	0	0	0	46
2022 DRUG PREVENTTION	194	57	0	0	0	137
2031 JAIL	5,080	740	0	0	0	4,340
2035 PROBATION	3,596	1,480	0	287	0	1,829
002528 LOCAL COMM	593	227	0	0	0	366
02531 COMM CORRRTN	91	0	0	0	0	91
2036 VICTIM WITN	1,592	1,480	0	21	0	91
20363 YOUTH OFFEND GNT	46	0	0	0	0	46
2059 AG ADM SERV	627	398	0	0	0	229
2060 AG COMM	2,404	1,422	0	479	0	503
2061 WTR MGT	171	171	0	0	0	0
2070 CLERK/RECOR	2,665	740	303	845	0	777
2071 CORONER	240	57	0	0	0	183
2076 PLANN/BLDG	2,352	967	116	446	0	823

Receiving Department	Total	SERVICE & SUPPLIES	COPIER	POSTAGE	DEPTS PURCHASES	SPECIAL PURCHASES
2077 ANIMAL CTRL	148	57	0	0	0	91
2081 OES	1,256	342	0	0	0	914
20811 HOME SECUR 2081	297	114	0	0	0	183
002327 JAIL INMATE	91	0	0	0	0	91
02331 CIVIL FEE CAP PROJ	91	0	0	0	0	91
02340 SHERIFF-SLESF 2021	1,634	171	0	0	0	1,463
002341 JAIL-SLESF 2031	91	0	0	0	0	91
002657 CC SERV AREA #2	57	57	0	0	0	0
3010 PUBLIC	2,665	57	0	2	0	2,606
4010 BEHAVORIAL HEALTH	683	683	0	0	0	0
4011 SUBSTANCE ABUSE	586	398	0	5	0	183
4012 HEALTH	4,371	1,537	0	319	0	2,515
4013 MENTAL HEALTH	6,055	1,138	0	988	0	3,929
002936 MENTAL HLTH SERV	445	171	0	0	0	274
002940 MHSA PREV &	2,023	57	0	0	0	1,966
002941 MHSA INNOVATION	57	57	0	0	0	0
002943 MHSA CAP FAC	2,777	171	0	0	0	2,606
002947 MHSA-HOUSING	137	0	0	0	0	137
002946 SAFE HEAVEN PROJ	2,355	114	0	0	0	2,241
4015 AIR/WTR POLL CON	1,819	1,138	0	590	0	91
4019 ENVIRONMENTAL	2,166	797	0	272	0	1,097
5010 WELFARE ADMIN #108	2,877	1,422	0	84	0	1,371
5011 WELFARE #108	12,997	1,708	2,199	4,613	0	4,477
5033 SR NUTRITON	57	57	0	0	0	0
5051 VET SERV	1,072	1,024	0	48	0	0
6021 LIBRARY	2,362	1,422	0	209	0	731
6022 ADULT LITERACY	343	114	0	0	0	229
6031 AG EXTENS	516	57	0	2	0	457
7013 COUNTYWIDE	342	342	0	0	0	0
2078 FISH AND GAME	854	683	125	46	0	0
1075 MIGRANT HOUSING	1,940	513	0	10	0	1,417
04006 EAST PARK	183	0	0	0	0	183
04000 SOLID WASTE	57	57	0	0	0	0
04001 AIRPORT ENTRPSE	6,177	569	5,607	1	0	0
04002 TRANSIT AGENCY	708	342	0	0	0	366
OUTSIDE AGENCIES	2,878	284	19	14	0	2,561

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

Receiving Department	Total	SERVICE & SUPPLIES	COPIER	POSTAGE	DEPTS PURCHASES	SPECIAL PURCHASES
Direct Billed	0	0	0	0	0	0
Total	151,838	38,096	30,535	18,554	0	64,653



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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
MFH CARE FUNDS	91	NA	NA	91
SRV AREA#1 CEN RCH	331	NA	NA	331
TRANSITIONAL HOUSING	140	NA	NA	140
BEAR VL-INDIAN VL FIRE	1,006	NA	NA	1,006
COL CEM DIST	1,390	NA	NA	1,390
WILLIAMS CEM	720	NA	NA	720
BOARD OF SUPV	1,632	NA	NA	1,632
ASSESSOR	4,424	NA	NA	4,424
ELECTIONS	12,516	NA	NA	12,516
GRAND JURY	639	NA	NA	639
DISTRICT ATTN	2,351	NA	NA	2,351
CHILD SUPPORT SERVICES	1,099	NA	NA	1,099
COMMUNICATIONS	286	NA	NA	286
SHERIFF	5,280	NA	NA	5,280
SHERIFF-BOATING	46	NA	NA	46
DRUG PREVENTION	194	NA	NA	194
JAIL	5,080	NA	NA	5,080
PROBATION	3,596	NA	NA	3,596
LOCAL COMM CORRCTN 002528	593	NA	NA	593
COMM CORRTN PRFRM INCENT 002531	91	NA	NA	91
VICTIM WITN PROG	1,592	NA	NA	1,592
YOUTHFUL OFFENDER GRANT	46	NA	NA	46
AG ADMIN SERV	627	NA	NA	627
AG COMMISSIONER	2,404	NA	NA	2,404
WATER MANAGEMENT	171	NA	NA	171
CLERK/RECORDER	2,665	NA	NA	2,665
CORONER	240	NA	NA	240
PLANNING/BLDG	2,352	NA	NA	2,352
ANIML CNTRL SERV	148	NA	NA	148
OES	1,256	NA	NA	1,256
HOMELAND SECURITY	297	NA	NA	297
JAIL INMATE WELFARE	91	NA	NA	91

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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
CIVIL FEE CAPITAL PROJ	91	NA	NA	91
SHERIFF-SLESF	1,634	NA	NA	1,634
JAIL - SLESF	91	NA	NA	91
CC SERV AREA #2	57	NA	NA	57
PUBLIC WORKS/ROADS	2,665	NA	NA	2,665
BEHAVORIAL HEALTH ADMIN SERV	683	NA	NA	683
SUBSTANCE ABUSE SERVICES	586	NA	NA	586
HEALTH	4,371	NA	NA	4,371
MENTAL HEALTH	6,055	NA	NA	6,055
MENTAL HLTH SERV FUND	445	NA	NA	445
MHSA PREV & EARLY INTERV	2,023	NA	NA	2,023
MHSA CSS	57	NA	NA	57
MHSA CAPITAL FACILITIES	2,777	NA	NA	2,777
MHSA-HOUSING	137	NA	NA	137
SAFE HEAVEN PROJECT	2,355	NA	NA	2,355
AIR/WTR POLL CON	1,819	NA	NA	1,819
ENVIRONMENTAL HEALTH	2,166	NA	NA	2,166
WELFARE ADMIN #108	2,877	NA	NA	2,877
WELFARE #108	12,997	NA	NA	12,997
SR NUTRITION PROGRAM	57	NA	NA	57
VETERAN SERVICES	1,072	NA	NA	1,072
LIBRARY	2,362	NA	NA	2,362
ADULT LITERACY	343	NA	NA	343
AG EXTENSIONS	516	NA	NA	516
COUNTYWIDE RECREATION	342	NA	NA	342
FISH AND GAME	854	NA	NA	854
1075 MIGRANT HOUSING DEPT	1,940	NA	NA	1,940
EAST PARK RESERVOIR	183	NA	NA	183
SOLID WASTE	57	NA	NA	57
AIRPORT ENTRPSE	6,177	NA	NA	6,177
TRANSIT AGENCY	708	NA	NA	708
OUTSIDE AGENCIES	2,878	NA	NA	2,878

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

Receiving Department	Actual Costs For Fiscal 2024	Fixed Costs	Roll Forward	Proposed Costs Future Period
Department Total:	114,769	0	0	114,769
Grand Total:	114,769	0	0	114,769