

COUNTY OF COLUSA

2024-2025 INDIRECT COST ALLOCATION
PLAN PER 2 CFR PART 200 (OMB A87)

BASED ON 2022-2023 ACTUAL COST

COUNTY OF COLUSA

CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposal dated July 24, 2024 to establish cost allocations or billings for the 2024-2025 fiscal year are allowable in accordance with the requirements per 2 CFR PART 200 (OMB Circular A-87), "Cost Principles for State, Local, and Indian Tribal Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Government Unit: County of Colusa

Signature: 

Name of Official: Robert Zunino

Title: Auditor-Controller

Date of Execution: July 24, 2024

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COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	001032 COL VET	001033 MAX VET	001034 PRIN VET	001035 WMS VET	001141 SHERIFF-SLESF	001403 EE_BENEFITS	001406 SURVERYOR
BUILDING DEPREC	4,911	0	0	8,332	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
001401 RISK	57	92	0	52	0	0	0
001408 IT	0	0	0	0	0	0	0
001409 PURCHASING	0	0	0	0	1,244	0	0
001412 CAO	147	85	0	57	897	15	86
001421 AUDITOR	518	480	0	797	0	274	950
001422 TREASURER	626	574	0	940	0	235	1,070
001431 CNTY CNSL	0	0	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0	0	0
001473 MAINTENANCE	760	64	0	0	0	0	0
001474 CUSTODIAN	0	0	0	0	0	0	0
Total Allocated	7,019	1,295	0	10,178	2,141	524	2,106
Roll Forward	187	169	0	983	(414)	(314)	660
Cost With Roll Forward	7,206	1,464	0	11,161	1,727	210	2,766
Adjustments	0	0	0	0	0	0	0
Proposed Costs	7,206	1,464	0	11,161	1,727	210	2,766

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	001407 REFUNDS	001411 BRD OF SUPV	001423 ASSESSOR	001426 REV/REC	001451 ELECTIONS	001492 ADVERTISING	001508 DA SRVP/GRT 001518
BUILDING DEPREC	0	5,879	15,146	0	1,220	0	0
EQUIPMENT DEPREC	0	1,340	4,027	0	8,756	0	0
001401 RISK	0	158	590	0	62	0	0
001408 IT	0	7,176	13,008	0	5,200	0	0
001409 PURCHASING	0	1,122	4,645	0	13,095	0	0
001412 CAO	0	3,889	7,826	8	8,224	(1)	0
001421 AUDITOR	0	7,096	12,030	436	6,560	0	0
001422 TREASURER	0	2,010	3,158	0	5,795	0	0
001431 CNTY CNSL	0	10,753	8,967	405	17,076	0	0
001440 PERSONNEL	0	8,469	12,331	0	2,949	0	0
001473 MAINTENANCE	0	15,219	20,471	0	4,409	0	0
001474 CUSTODIAN	0	21,285	25,524	0	10,547	0	0
Total Allocated	0	84,396	127,723	849	83,893	(1)	0
Roll Forward	0	26,407	(1,312)	(290)	20,759	(3)	0
Cost With Roll Forward	0	110,803	126,411	559	104,652	(4)	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	110,803	126,411	559	104,652	(4)	0

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	001511 SO BAILIFF	001513 HOME SECUR 001581	001514 GRAND JURY	001516 DIST ATTNY	001518 LAW LIBRARY 001530	001519 PUBL DEFEND	001520 COMMUNICTNS
BUILDING DEPREC	0	0	2,428	19,632	0	0	2,905
EQUIPMENT DEPREC	0	0	0	15,210	0	0	1,407
001401 RISK	14	0	0	297	0	50	111
001408 IT	3,252	0	248	20,430	0	0	3,903
001409 PURCHASING	48	921	824	2,997	0	0	184
001412 CAO	818	198	396	8,742	0	670	2,904
001421 AUDITOR	2,722	367	987	17,188	0	1,461	9,244
001422 TREASURER	678	391	1,070	6,657	0	1,279	1,932
001431 CNTY CNSL	0	0	9,448	8,013	51	3,645	0
001440 PERSONNEL	2,542	0	0	20,263	0	0	14,856
001473 MAINTENANCE	0	0	0	14,592	0	0	0
001474 CUSTODIAN	0	0	0	20,634	0	0	0
Total Allocated	10,074	1,877	15,401	154,655	51	7,105	37,446
Roll Forward	(1,052)	21	3,037	(205,454)	(669)	2,894	(29,344)
Cost With Roll Forward	9,022	1,898	18,438	(50,799)	(618)	9,999	8,102
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,022	1,898	18,438	(50,799)	(618)	9,999	8,102

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	001521 SHERIFF	001522 DRUG PREVENTTION	001524 SHF-BOATING 001521	001530 SUPERIOR COURT - CJF	001530A SUP CRT- HC AREA 001530	001530B SUP CRT - BNKR 001530	001533 JUV FAC
BUILDING DEPREC	51,319	0	0	66,727	29,347	0	0
EQUIPMENT DEPREC	143,337	2,204	0	0	0	0	0
001401 RISK	10,723	52	118	387	0	0	0
001408 IT	95,300	0	0	0	0	0	0
001409 PURCHASING	3,215	0	140	0	0	0	0
001412 CAO	25,737	581	398	1,916	1,476	62	1,917
001421 AUDITOR	48,979	2,053	1,460	2,826	0	0	1,348
001422 TREASURER	11,356	1,645	1,618	2,298	0	0	339
001431 CNTY CNSL	23,623	0	0	0	0	0	0
001440 PERSONNEL	57,059	0	0	0	0	0	0
001473 MAINTENANCE	56,729	0	0	15,809	35,736	130	0
001474 CUSTODIAN	1,036	0	0	33,890	638	7,205	0
Total Allocated	528,413	6,535	3,734	123,853	67,197	7,397	3,604
Roll Forward	52,089	(263)	967	43,593	3,053	3,511	(3,510)
Cost With Roll Forward	580,502	6,272	4,701	167,446	70,250	10,908	94
Adjustments	0	0	0	0	0	0	0
Proposed Costs	580,502	6,272	4,701	167,446	70,250	10,908	94

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	001534 JAIL	001535 PROBATION	001536 VICTIM WITN 001516	001550 FLD WTR CON 101101	001559 AG ADM SERV	001560 AG COMM	001561 WTR MGT
BUILDING DEPREC	62,656	26,058	0	0	0	3,810	449
EQUIPMENT DEPREC	19,518	8,116	0	0	475	12,293	3,018
001401 RISK	3,457	439	0	0	304	554	35
001408 IT	7,776	27,851	3,104	0	6,505	23,864	1,301
001409 PURCHASING	2,231	4,015	1,414	0	0	1,351	0
001412 CAO	14,489	8,907	1,429	3	2,164	5,537	730
001421 AUDITOR	28,474	20,647	4,614	2	4,315	12,221	1,155
001422 TREASURER	8,641	7,988	3,133	0	26	5,561	182
001431 CNTY CNSL	23,366	2,598	0	3,342	0	9,086	2,620
001440 PERSONNEL	23,865	21,724	3,172	0	5,795	14,821	1,497
001473 MAINTENANCE	0	17,040	0	0	0	1,233	693
001474 CUSTODIAN	0	25,393	0	0	0	0	1,605
Total Allocated	194,473	170,776	16,866	3,347	19,584	90,331	13,285
Roll Forward	(13,772)	11,922	7,935	3,139	(10,870)	2,098	(13,815)
Cost With Roll Forward	180,701	182,698	24,801	6,486	8,714	92,429	(530)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	180,701	182,698	24,801	6,486	8,714	92,429	(530)

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	001563 YOUTH OFFEND GNT	001565 SITES_PROJ	001566 DA WEL/INV	001570 CLERK/RECOR	001571 CORONER	001574 LAFCO	001576 COMMUNITY DEVELOPMENT
BUILDING DEPREC	779	11,710	0	2,332	703	0	3,303
EQUIPMENT DEPREC	0	0	0	1,138	198	0	8,499
001401 RISK	59	0	0	104	8	0	104
001408 IT	1,886	0	0	13,124	1,301	0	19,339
001409 PURCHASING	48	0	0	2,957	572	0	2,635
001412 CAO	465	2,595	3	4,261	676	0	5,376
001421 AUDITOR	1,871	2,265	0	8,471	2,922	21	8,215
001422 TREASURER	810	1,070	0	2,402	1,879	26	2,767
001431 CNTY CNSL	0	6,059	0	3,893	0	0	25,017
001440 PERSONNEL	1,474	0	0	9,411	1,017	0	11,243
001473 MAINTENANCE	0	2,174	0	17,769	0	0	5,051
001474 CUSTODIAN	0	0	0	26,203	0	0	10,358
Total Allocated	7,392	25,873	3	92,065	9,276	47	101,907
Roll Forward	600	6,553	(97)	24,142	(655)	0	4,818
Cost With Roll Forward	7,992	32,426	(94)	116,207	8,621	47	106,725
Adjustments	0	0	0	0	0	0	0
Proposed Costs	7,992	32,426	(94)	116,207	8,621	47	106,725

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	001577 ANIMAL CTRL	001580 TRAPPER	001581 OES	001583 PUBLIC ADMN	001831 SOC WELFARE (IND)	001832 INDG BURIAL	001841 JUV CRT WRD
BUILDING DEPREC	3,785	0	773	92	0	0	0
EQUIPMENT DEPREC	12,301	0	10,925	0	0	0	0
001401 RISK	66	0	14	4	0	0	0
001408 IT	3,903	0	1,717	92	0	0	0
001409 PURCHASING	3,273	0	275	0	0	0	0
001412 CAO	1,162	150	1,529	61	17	4	40
001421 AUDITOR	6,084	144	4,826	584	90	65	453
001422 TREASURER	3,968	78	2,794	391	105	52	548
001431 CNTY CNSL	7,818	0	0	0	0	0	0
001440 PERSONNEL	3,351	0	1,314	31	0	0	0
001473 MAINTENANCE	0	0	0	331	0	0	0
001474 CUSTODIAN	0	0	0	1,028	0	0	0
Total Allocated	45,711	372	24,167	2,614	212	121	1,041
Roll Forward	29,536	(35)	7,026	535	0	92	550
Cost With Roll Forward	75,247	337	31,193	3,149	212	213	1,591
Adjustments	0	0	0	0	0	0	0
Proposed Costs	75,247	337	31,193	3,149	212	213	1,591



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	001851 VET SERV	001861 SR CITIZENS	001921 LIBRARY	001922 ADULT LITERACY	001931 AG EXTENS	003710 BEHAVORIAL HEALTH ADMIN SERV	003711 SUBSTANCE ABUSE SERVICES
BUILDING DEPREC	163	0	12,587	284	2,409	0	0
EQUIPMENT DEPREC	0	0	14,974	605	2,354	0	0
001401 RISK	7	0	2,906	7	129	3,467	411
001408 IT	1,301	0	51,889	0	4,929	58,951	0
001409 PURCHASING	897	0	2,439	663	0	293	432
001412 CAO	934	(28)	11,162	274	1,391	9,716	2,624
001421 AUDITOR	971	(15)	18,329	432	5,033	10,408	19,856
001422 TREASURER	130	0	6,996	522	2,871	2,350	15,663
001431 CNTY CNSL	0	0	320	0	0	16,662	0
001440 PERSONNEL	1,017	0	14,790	0	3,182	38,276	0
001473 MAINTENANCE	824	0	70,498	767	0	37,143	16,025
001474 CUSTODIAN	654	0	49,268	1,581	0	21,633	9,331
Total Allocated	6,898	(43)	256,158	5,135	22,298	198,899	64,342
Roll Forward	1,711	(397)	94,825	2,026	3,847	27,327	28,059
Cost With Roll Forward	8,609	(440)	350,983	7,161	26,145	226,226	92,401
Adjustments	0	0	0	0	0	0	0
Proposed Costs	8,609	(440)	350,983	7,161	26,145	226,226	92,401

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	003713 MENTAL HEALTH	005712 HEALTH	005719 ENVIRONMENTAL	005723 AMBULANCE	005731 CALIF CHILDRNS SRV 005712	005810 WELFARE ADMIN	005811 WELFARE
BUILDING DEPREC	0	8,169	3,710	3,014	0	2,100	8,114
EQUIPMENT DEPREC	0	0	0	0	0	0	0
001401 RISK	5,798	436	146	85	0	179	1,191
001408 IT	79,517	50,284	6,908	0	0	55,255	97,900
001409 PURCHASING	5,268	8,070	1,897	0	0	3,373	10,937
001412 CAO	34,067	13,306	4,451	66	7	8,474	33,785
001421 AUDITOR	76,394	33,912	7,474	582	147	32,317	82,734
001422 TREASURER	14,619	11,538	3,185	574	105	8,954	19,344
001431 CNTY CNSL	0	874	2,794	1,732	0	18,258	146,470
001440 PERSONNEL	83,730	31,964	8,256	0	0	45,452	86,537
001473 MAINTENANCE	53,169	29,063	3,499	0	0	8,916	40,930
001474 CUSTODIAN	30,954	23,128	6,284	0	0	8,428	32,573
Total Allocated	383,516	210,744	48,604	6,053	259	191,706	560,515
Roll Forward	103,818	(4,428)	1,817	1,155	(23)	9,767	150,159
Cost With Roll Forward	487,334	206,316	50,421	7,208	236	201,473	710,674
Adjustments	0	0	0	0	0	0	0
Proposed Costs	487,334	206,316	50,421	7,208	236	201,473	710,674

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	005812 IN HOME SUPP SERV 800000	005833 SR NUTRITON	006820 CATEG AID/SAWS HHS 005811	007610 PUBLIC WORKS/ROADS	008616 BRIDGE FUND	CHILD SUPPORT	011715 AIR/WTR POLL CON
BUILDING DEPREC	0	0	0	15,932	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
001401 RISK	0	28	0	3,564	0	0	104
001408 IT	0	1,301	0	26,463	0	0	3,995
001409 PURCHASING	0	598	218	4,002	0	0	1,333
001412 CAO	0	670	8,715	24,059	0	0	2,223
001421 AUDITOR	123	2,315	4,859	68,614	0	0	5,188
001422 TREASURER	0	1,279	52	22,320	0	0	2,662
001431 CNTY CNSL	419	180	0	45,781	0	0	5,987
001440 PERSONNEL	0	1,461	0	61,723	0	0	3,556
001473 MAINTENANCE	0	0	0	20,095	0	0	0
001474 CUSTODIAN	0	0	0	28,670	0	0	0
Total Allocated	542	7,832	13,844	321,223	0	0	25,048
Roll Forward	(1,719)	(3,584)	(1,524)	31,087	0	(48,013)	(8,256)
Cost With Roll Forward	(1,177)	4,248	12,320	352,310	0	(48,013)	16,792
Adjustments	0	0	0	0	0	48,013	0
Proposed Costs	(1,177)	4,248	12,320	352,310	0	0	16,792

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	012617 COUNTYWIDE ROAD DIST	013578 FISH AND GAME	015011 PARK AND REC 046000	015013 COUNTYWIDE RECREATION	016475 MIGRANT HOUSING	016477 MIGRANT HOUSING 016475	016478 MIGRANT HOUSING 016475
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
001401 RISK	0	50	0	0	837	0	0
001408 IT	0	0	0	0	5,311	0	0
001409 PURCHASING	0	1,798	0	0	4,646	0	0
001412 CAO	0	513	0	195	3,409	2,333	483
001421 AUDITOR	0	29	0	65	24,705	1,639	1,888
001422 TREASURER	0	26	0	105	6,134	261	601
001431 CNTY CNSL	0	840	0	0	764	0	0
001440 PERSONNEL	0	0	151	0	4,528	0	0
001473 MAINTENANCE	0	0	0	0	2,856	0	0
001474 CUSTODIAN	0	0	0	0	0	0	0
Total Allocated	0	3,256	151	365	53,190	4,233	2,972
Roll Forward	0	2,187	0	279	30,719	0	2,120
Cost With Roll Forward	0	5,443	151	644	83,909	4,233	5,092
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	5,443	151	644	83,909	4,233	5,092

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	018000 MFH RESERVE FUNDS 016475	018476 MIGRANT HOUSING 016475	027404 INSURANCE 001401	040000 SOLID WASTE	041000 AIRPORT ENTRPSE	042000 TRANSIT AGENCY	046000 EAST PARK RESERVOIR
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
001401 RISK	0	0	0	1,662	262	741	139
001408 IT	0	0	0	0	0	2,572	2,602
001409 PURCHASING	0	0	0	0	9,130	157	218
001412 CAO	0	17	0	5,278	5,318	2,116	1,028
001421 AUDITOR	62	172	206	4,191	2,816	20,467	3,040
001422 TREASURER	78	105	157	1,749	1,906	8,458	1,201
001431 CNTY CNSL	0	0	0	59	16,593	252	0
001440 PERSONNEL	0	0	0	0	101	22,444	2,033
001473 MAINTENANCE	0	0	0	0	4,257	1,466	0
001474 CUSTODIAN	0	0	0	0	377	0	0
Total Allocated	140	294	363	12,939	40,760	58,673	10,261
Roll Forward	0	240	(206)	(2,093)	(50,608)	8,934	(750)
Cost With Roll Forward	140	534	157	10,846	(9,848)	67,607	9,511
Adjustments	0	0	0	0	0	0	0
Proposed Costs	140	534	157	10,846	(9,848)	67,607	9,511



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	051000 LOCAL TRANSPORTATION	052000 STATE TRANSIT ASSISTANCE	053000 LOCAL TRANSPORTATION	110110 ALMOND PARADISE ST LITNG	111111 THOMPSON ST LITNG	115115 WHISPER CRK-CROSS CRK LIT	122122 DA INDIAN GAMNG 001516
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
001401 RISK	0	0	0	12	12	12	0
001408 IT	0	0	0	0	0	0	0
001409 PURCHASING	0	0	0	0	0	0	0
001412 CAO	0	0	0	16	10	12	0
001421 AUDITOR	1,120	234	1,215	538	266	495	0
001422 TREASURER	235	0	1,279	261	261	574	0
001431 CNTY CNSL	3,427	0	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0	0	0
001473 MAINTENANCE	0	0	0	0	0	0	0
001474 CUSTODIAN	0	0	0	0	0	0	0
Total Allocated	4,782	234	2,494	827	549	1,093	0
Roll Forward	(2,639)	183	955	107	183	347	(15)
Cost With Roll Forward	2,143	417	3,449	934	732	1,440	(15)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,143	417	3,449	934	732	1,440	(15)

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	128128 JAIL INMATE WELFARE 001534	130130 DRUG ENFORCEMENT	132132 CIVIL FEE CAP PROJ 001521	135135 LIVE SCN FNGRPRNTG 001521	142142 JAIL-SLESF 001534	145145 SHF-CLAMMET GRANT 001522	146146 PSPS RESILIENCY GRANT
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
001401 RISK	0	0	0	0	0	0	0
001408 IT	0	0	0	0	0	0	0
001409 PURCHASING	48	0	0	0	48	0	785
001412 CAO	119	11	54	18	56	64	1
001421 AUDITOR	1,945	169	24	8	85	36	103
001422 TREASURER	1,879	157	26	0	78	0	130
001431 CNTY CNSL	0	0	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0	0	0
001473 MAINTENANCE	0	0	0	0	0	0	0
001474 CUSTODIAN	0	0	0	0	0	0	0
Total Allocated	3,991	337	104	26	267	100	1,019
Roll Forward	1,130	(17)	(8)	(55)	162	45	0
Cost With Roll Forward	5,121	320	96	(29)	429	145	1,019
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,121	320	96	(29)	429	145	1,019

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	150150 LOCAL COMM CORRCTN	153153 COMM CORRTN PRFRM	159 CARL MOYER GRANT 001560	161161 MFH CARE FUNDS 016475	176176 REHAB HOUSING RELIEF	179179 CC SERV AREA #2	182182 SRV AREA#1 CEN RCH
BUILDING DEPREC	0	0	0	0	0	0	2,215
EQUIPMENT DEPREC	0	0	0	0	0	0	4,565
001401 RISK	53	90	0	0	0	66	69
001408 IT	7,154	1,756	0	0	0	0	0
001409 PURCHASING	938	0	0	0	0	0	0
001412 CAO	1,701	568	435	72	0	353	453
001421 AUDITOR	10,723	3,225	322	790	0	2,668	3,151
001422 TREASURER	6,213	2,219	78	731	0	2,298	2,298
001431 CNTY CNSL	0	0	0	0	0	0	0
001440 PERSONNEL	5,592	1,372	0	0	0	0	0
001473 MAINTENANCE	0	0	0	0	0	0	0
001474 CUSTODIAN	0	0	0	0	0	0	0
Total Allocated	32,374	9,230	835	1,593	0	5,385	12,751
Roll Forward	5,794	(215)	700	698	0	(909)	7,753
Cost With Roll Forward	38,168	9,015	1,535	2,291	0	4,476	20,504
Adjustments	0	0	0	0	0	0	0
Proposed Costs	38,168	9,015	1,535	2,291	0	4,476	20,504

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	228228 EMS-OTHER 005712	264264 CHILDRENS TRUST FUND	268268 CA EMERG SOL & HSING GRN	270270 DISASTER RECOVERY	272272 MENTAL HLTH SERV FUND	275275 MHSA EDUC & TRAIN 272272	276276 MHSA PREV & EARLY INTERV
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
001401 RISK	0	0	0	0	5	0	0
001408 IT	0	0	0	0	0	0	0
001409 PURCHASING	0	0	0	0	598	0	184
001412 CAO	35	60	8	0	5,019	0	3,013
001421 AUDITOR	40	362	44	0	9,119	0	4,231
001422 TREASURER	26	157	52	0	6,056	0	3,054
001431 CNTY CNSL	0	0	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0	0	0
001473 MAINTENANCE	0	0	0	0	26,443	0	7,629
001474 CUSTODIAN	0	0	0	0	11	0	3,840
Total Allocated	101	579	104	0	47,251	0	21,951
Roll Forward	74	117	0	0	36,030	0	20,392
Cost With Roll Forward	175	696	104	0	83,281	0	42,343
Adjustments	0	0	0	0	0	0	0
Proposed Costs	175	696	104	0	83,281	0	42,343



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	277277 MHSA INNOVATION 272272	278278 MHSA INFO TECH 272272	279279 MHSA CAP FAC 272272	282282 SAFE HEAVEN PROJ 276276	283283 MHSA-HOUSING	301301 TRANSITIONAL HOUSING	400000 ARBCKLE-C/C FIRE
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
001401 RISK	0	0	0	0	0	40	0
001408 IT	0	0	0	0	0	0	0
001409 PURCHASING	91	0	1,153	48	0	0	0
001412 CAO	750	0	2,230	1,604	136	590	0
001421 AUDITOR	1,485	0	1,048	0	830	2,926	10,942
001422 TREASURER	1,253	0	678	0	835	2,689	7,231
001431 CNTY CNSL	0	0	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0	0	0
001473 MAINTENANCE	0	0	0	8,568	0	13,350	0
001474 CUSTODIAN	1,952	0	0	0	5,983	0	0
Total Allocated	5,531	0	5,109	10,220	7,784	19,595	18,173
Roll Forward	5,498	0	3,861	9,082	2,218	0	3,594
Cost With Roll Forward	11,029	0	8,970	19,302	10,002	19,595	21,767
Adjustments	0	0	0	0	0	0	0
Proposed Costs	11,029	0	8,970	19,302	10,002	19,595	21,767

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	403000 BEAR VL-INDIAN VL FIRE	408000 MAX FIRE PROT	411000 MAXFIRE PG&E POWPL 408000	412000 PRINCETN FIRE PROT	416000 WMS FIRE PROT	419000 SAC RIV FIRE DIST	423000 ARBCKLE CEM
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
001401 RISK	0	0	0	0	0	0	0
001408 IT	0	0	0	0	0	0	0
001409 PURCHASING	0	0	0	0	0	0	0
001412 CAO	553	0	0	0	0	0	0
001421 AUDITOR	3,022	6,277	21	2,719	369	10,958	2,934
001422 TREASURER	2,350	3,002	26	2,846	157	8,145	2,506
001431 CNTY CNSL	153	0	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0	0	0
001473 MAINTENANCE	0	0	0	0	0	0	0
001474 CUSTODIAN	816	0	0	0	0	0	0
Total Allocated	6,894	9,279	47	5,565	526	19,103	5,440
Roll Forward	(6,175)	(789)	(7)	1,373	46	4,700	2,011
Cost With Roll Forward	719	8,490	40	6,938	572	23,803	7,451
Adjustments	0	0	0	0	0	0	0
Proposed Costs	719	8,490	40	6,938	572	23,803	7,451

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	425000 COLLEGE CTY CEM	428000 COL CEM DIST TX-VLT 428000	431000 COL CEM SLE TX-VLT 428000	433000 CYPRESS HLL CEM	435000 GRND ISLAND CEM	440000 MAXWELL CEM	443000 MAX CEM SLE TX-VAULT 440000
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
001401 RISK	0	0	0	0	0	0	0
001408 IT	0	107	0	0	0	0	0
001409 PURCHASING	0	2,638	0	0	0	0	0
001412 CAO	0	763	0	0	0	0	0
001421 AUDITOR	1,494	7,908	21	112	1,261	2,727	21
001422 TREASURER	1,488	4,830	26	26	1,122	2,219	26
001431 CNTY CNSL	(74)	0	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0	0	0
001473 MAINTENANCE	0	0	0	0	0	0	0
001474 CUSTODIAN	0	0	0	0	0	0	0
Total Allocated	2,908	16,246	47	138	2,383	4,946	47
Roll Forward	613	2,137	20	(269)	890	(2,714)	20
Cost With Roll Forward	3,521	18,383	67	(131)	3,273	2,232	67
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,521	18,383	67	(131)	3,273	2,232	67

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	446000 PRINCETON CEM	448000 STONYFRD-IND VL CEM	451000 WILLIAMS CEM	454000 WMS CEM SLE TX-VAULT 451000	456000 ARBUCKLE PARK & REC DIST	458000 ARB P/REC-PRK/FAC	459000 ARB P&R DIST-POOLS 456000
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
001401 RISK	0	0	0	0	0	0	0
001408 IT	0	0	0	0	0	0	0
001409 PURCHASING	0	0	0	0	0	0	0
001412 CAO	0	0	396	0	0	0	0
001421 AUDITOR	797	1,611	4,577	21	1,048	7,874	410
001422 TREASURER	731	1,593	2,976	26	496	5,613	339
001431 CNTY CNSL	0	0	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0	0	0
001473 MAINTENANCE	0	0	0	0	0	0	0
001474 CUSTODIAN	0	0	0	0	0	0	0
Total Allocated	1,528	3,204	7,949	47	1,544	13,487	749
Roll Forward	410	743	1,206	20	348	7,439	(661)
Cost With Roll Forward	1,938	3,947	9,155	67	1,892	20,926	88
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,938	3,947	9,155	67	1,892	20,926	88

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	460000 MAXWELL REC & PARK DIST	461000 MRPD MXWL BEAUT PRJ 460000	462000 COLUSA BSN DRN	464000 COLUSA RESC CONV	465000 CCRCD PYRLL 464000	473000 CCRCD MISC PROJ 464000	474000 CCRCD SPC CRP GRT 464000
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
001401 RISK	0	0	0	0	0	0	0
001408 IT	0	0	0	0	0	0	0
001409 PURCHASING	0	0	0	0	0	0	0
001412 CAO	0	0	0	0	0	0	0
001421 AUDITOR	1,602	0	2,584	5,886	6,624	1,271	0
001422 TREASURER	1,331	0	2,114	4,073	1,488	1,070	0
001431 CNTY CNSL	0	0	0	59	0	0	0
001440 PERSONNEL	0	0	0	0	0	0	0
001473 MAINTENANCE	0	0	0	0	0	0	0
001474 CUSTODIAN	0	0	0	0	0	0	0
Total Allocated	2,933	0	4,698	10,018	8,112	2,341	0
Roll Forward	(858)	0	467	5,569	2,469	1,500	0
Cost With Roll Forward	2,075	0	5,165	15,587	10,581	3,841	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,075	0	5,165	15,587	10,581	3,841	0

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	475000 CCRCD - D.O.C. 464000	479000 UL STONY FUEL TRTMT 464000	489000 SAC RIV WESTSDE LEVE	492000 CO MOSQ ABATMNT	496000 RECL DIST 108 MNT	497000 RECL DIST 108 IRRG	498000 REC DIST 1004
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
001401 RISK	0	0	0	0	0	0	0
001408 IT	0	0	0	0	0	0	0
001409 PURCHASING	0	0	0	0	0	0	0
001412 CAO	0	0	0	0	0	0	0
001421 AUDITOR	164	0	246	9,977	431	307	144
001422 TREASURER	182	0	0	7,101	0	0	182
001431 CNTY CNSL	0	0	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0	0	0
001473 MAINTENANCE	0	0	0	0	0	0	0
001474 CUSTODIAN	0	0	0	0	0	0	0
Total Allocated	346	0	246	17,078	431	307	326
Roll Forward	0	0	0	3,809	0	0	245
Cost With Roll Forward	346	0	246	20,887	431	307	571
Adjustments	0	0	0	0	0	0	0
Proposed Costs	346	0	246	20,887	431	307	571



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	501000 REC DIST 2047	514000 COLUSA CO WTRWKS #1	515000 PRINCTN WATRWRKS	525000 CRTNA CRK FLD CTRL/CON	529000 CRTINA CSD RED RNCH ZN2	530000 CRTINA CSD RVR GLN ZN3	531000 CRTINA CSD WILDWD ES ZN4
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
001401 RISK	0	0	0	0	0	0	0
001408 IT	0	0	0	0	0	0	0
001409 PURCHASING	0	0	0	0	134	0	0
001412 CAO	0	0	0	0	0	0	0
001421 AUDITOR	689	4,117	3,111	414	1,518	1,395	820
001422 TREASURER	678	2,193	2,506	209	1,514	1,410	835
001431 CNTY CNSL	0	0	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0	0	0
001473 MAINTENANCE	0	0	0	0	0	0	0
001474 CUSTODIAN	0	0	0	0	0	0	0
Total Allocated	1,367	6,310	5,617	623	3,166	2,805	1,655
Roll Forward	161	1,125	1,590	316	275	(244)	(290)
Cost With Roll Forward	1,528	7,435	7,207	939	3,441	2,561	1,365
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,528	7,435	7,207	939	3,441	2,561	1,365

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	800000 IHSS PUBLIC AUTHORITY	OUTSIDE AGENCIES	SubTotal	Direct Billed	Unallocated	Total
BUILDING DEPREC	0	0	382,993	0	0	382,993
EQUIPMENT DEPREC	0	0	275,260	0	0	275,260
001401 RISK	0	0	40,419	0	3,840	44,259
001408 IT	0	874	719,349	8,566	8,101	736,016
001409 PURCHASING	140	5,636	116,016	0	0	116,016
001412 CAO	369	8,346	321,047	0	595,922	916,969
001421 AUDITOR	470	107,493	917,757	6,792	863,087	1,787,636
001422 TREASURER	339	55,264	383,817	0	98,523	482,340
001431 CNTY CNSL	0	4,595	431,925	4,798	151,581	588,304
001440 PERSONNEL	0	2,307	635,656	0	3,372	639,028
001473 MAINTENANCE	0	0	553,708	15,085	10,910	579,703
001474 CUSTODIAN	0	454	411,283	0	0	411,283
Total Allocated	1,318	184,969	5,189,230	35,241	1,735,336	6,959,807
Roll Forward	433	19,262	496,138	0	0	496,138
Cost With Roll Forward	1,751	204,231	5,685,368	35,241	1,735,336	7,455,945
Adjustments	0	0	48,013	0	0	48,013
Proposed Costs	1,751	204,231	5,733,381	35,241	1,735,336	7,503,958



COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2025	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
001032 COL VET	7,019	6,832	187	7,206	0	7,206
001033 MAX VET	1,295	1,126	169	1,464	0	1,464
001034 PRIN VET	0	NA	NA	0	0	0
001035 WMS VET	10,178	9,195	983	11,161	0	11,161
001141 SHERIFF-SLESF 001521	2,141	2,555	(414)	1,727	0	1,727
001403 EE_BENEFITS	524	838	(314)	210	0	210
001406 SURVERYOR	2,106	1,446	660	2,766	0	2,766
001407 REFUNDS	0	NA	NA	0	0	0
001411 BRD OF SUPV	84,396	57,989	26,407	110,803	0	110,803
001423 ASSESSOR	127,723	129,035	(1,312)	126,411	0	126,411
001426 REV/REC	849	1,139	(290)	559	0	559
001451 ELECTIONS	83,893	63,134	20,759	104,652	0	104,652
001492 ADVERTISING	(1)	2	(3)	(4)	0	(4)
001508 DA SRVP/GRT 001518	0	NA	NA	0	0	0
001511 SO BAILIFF	10,074	11,126	(1,052)	9,022	0	9,022
001513 HOME SECUR 001581	1,877	1,856	21	1,898	0	1,898
001514 GRAND JURY	15,401	12,364	3,037	18,438	0	18,438
001516 DIST ATTN	154,655	360,109	(205,454)	(50,799)	0	(50,799)
001518 LAW LIBRARY 001530	51	720	(669)	(618)	0	(618)
001519 PUBL DEFEND	7,105	4,211	2,894	9,999	0	9,999
001520 COMMUNICTNS	37,446	66,790	(29,344)	8,102	0	8,102
001521 SHERIFF	528,413	476,324	52,089	580,502	0	580,502
001522 DRUG PREVENTTION	6,535	6,798	(263)	6,272	0	6,272
001524 SHF-BOATING 001521	3,734	2,767	967	4,701	0	4,701
001530 SUPERIOR COURT - CJF	123,853	80,260	43,593	167,446	0	167,446
001530A SUP CRT- HC AREA 001530	67,197	64,144	3,053	70,250	0	70,250
001530B SUP CRT - BNKR 001530	7,397	3,886	3,511	10,908	0	10,908
001533 JUV FAC	3,604	7,114	(3,510)	94	0	94
001534 JAIL	194,473	208,245	(13,772)	180,701	0	180,701
001535 PROBATION	170,776	158,854	11,922	182,698	0	182,698
001536 VICTIM WITN 001516	16,866	8,931	7,935	24,801	0	24,801
001550 FLD WTR CON 101101	3,347	208	3,139	6,486	0	6,486
001559 AG ADM SERV	19,584	30,454	(10,870)	8,714	0	8,714
001560 AG COMM	90,331	88,233	2,098	92,429	0	92,429
001561 WTR MGT	13,285	27,100	(13,815)	(530)	0	(530)
001563 YOUTH OFFEND GNT	7,392	6,792	600	7,992	0	7,992
001565 SITES_PROJ	25,873	19,320	6,553	32,426	0	32,426
001566 DA WEL/INV	3	100	(97)	(94)	0	(94)

COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2025	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
001570 CLERK/RECOR	92,065	67,923	24,142	116,207	0	116,207
001571 CORONER	9,276	9,931	(655)	8,621	0	8,621
001574 LAFCO	47	NA	NA	47	0	47
001576 COMMUNITY DEVELOPMENT	101,907	97,089	4,818	106,725	0	106,725
001577 ANIMAL CTRL	45,711	16,175	29,536	75,247	0	75,247
001580 TRAPPER	372	407	(35)	337	0	337
001581 OES	24,167	17,141	7,026	31,193	0	31,193
001583 PUBLIC ADMN	2,614	2,079	535	3,149	0	3,149
001831 SOC WELFARE (IND)	212	NA	NA	212	0	212
001832 INDG BURIAL	121	29	92	213	0	213
001841 JUV CRT WRD	1,041	491	550	1,591	0	1,591
001851 VET SERV	6,898	5,187	1,711	8,609	0	8,609
001861 SR CITIZENS	(43)	354	(397)	(440)	0	(440)
001921 LIBRARY	256,158	161,333	94,825	350,983	0	350,983
001922 ADULT LITERACY	5,135	3,109	2,026	7,161	0	7,161
001931 AG EXTENS	22,298	18,451	3,847	26,145	0	26,145
003710 BEHAVORIAL HEALTH ADMIN	198,899	171,572	27,327	226,226	0	226,226
003711 SUBSTANCE ABUSE	64,342	36,283	28,059	92,401	0	92,401
003713 MENTAL HEALTH	383,516	279,698	103,818	487,334	0	487,334
005712 HEALTH	210,744	215,172	(4,428)	206,316	0	206,316
005719 ENVIRONMENTAL HEALTH	48,604	46,787	1,817	50,421	0	50,421
005723 AMBULANCE	6,053	4,898	1,155	7,208	0	7,208
005731 CALIF CHILDRNS SRV	259	282	(23)	236	0	236
005810 WELFARE ADMIN	191,706	181,939	9,767	201,473	0	201,473
005811 WELFARE	560,515	410,356	150,159	710,674	0	710,674
005812 IN HOME SUPP SERV 800000	542	2,261	(1,719)	(1,177)	0	(1,177)
005833 SR NUTRITON	7,832	11,416	(3,584)	4,248	0	4,248
006820 CATEG AID/SAWS HHS	13,844	15,368	(1,524)	12,320	0	12,320
007610 PUBLIC WORKS/ROADS	321,223	290,136	31,087	352,310	0	352,310
008616 BRIDGE FUND	0	NA	NA	0	0	0
CHILD SUPPORT	0	48,013	(48,013)	(48,013)	48,013	0
011715 AIR/WTR POLL CON	25,048	33,304	(8,256)	16,792	0	16,792
012617 COUNTYWIDE ROAD DIST	0	NA	NA	0	0	0
013578 FISH AND GAME	3,256	1,069	2,187	5,443	0	5,443
015011 PARK AND REC 046000	151	NA	NA	151	0	151
015013 COUNTYWIDE RECREATION	365	86	279	644	0	644
016475 MIGRANT HOUSING	53,190	22,471	30,719	83,909	0	83,909
016477 MIGRANT HOUSING 016475	4,233	NA	NA	4,233	0	4,233

COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2025	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
016478 MIGRANT HOUSING 016475	2,972	852	2,120	5,092	0	5,092
018000 MFH RESERVE FUNDS	140	NA	NA	140	0	140
018476 MIGRANT HOUSING 016475	294	54	240	534	0	534
027404 INSURANCE 001401	363	569	(206)	157	0	157
040000 SOLID WASTE	12,939	15,032	(2,093)	10,846	0	10,846
041000 AIRPORT ENTRPSE	40,760	91,368	(50,608)	(9,848)	0	(9,848)
042000 TRANSIT AGENCY	58,673	49,739	8,934	67,607	0	67,607
046000 EAST PARK RESERVOIR	10,261	11,011	(750)	9,511	0	9,511
051000 LOCAL TRANSPORTATION	4,782	7,421	(2,639)	2,143	0	2,143
052000 STATE TRANSIT	234	51	183	417	0	417
053000 LOCAL TRANSPORTATION	2,494	1,539	955	3,449	0	3,449
110110 ALMOND PARADISE ST	827	720	107	934	0	934
111111 THOMPSON ST LITNG	549	366	183	732	0	732
115115 WHISPER CRK-CROSS CRK	1,093	746	347	1,440	0	1,440
122122 DA INDIAN GAMNG 001516	0	15	(15)	(15)	0	(15)
128128 JAIL INMATE WELFARE	3,991	2,861	1,130	5,121	0	5,121
130130 DRUG ENFORCEMENT	337	354	(17)	320	0	320
132132 CIVIL FEE CAP PROJ 001521	104	112	(8)	96	0	96
135135 LIVE SCN FNGRPRNTG	26	81	(55)	(29)	0	(29)
142142 JAIL-SLESF 001534	267	105	162	429	0	429
145145 SHF-CLAMMET GRANT	100	55	45	145	0	145
146146 PSPS RESILIENCY GRANT	1,019	NA	NA	1,019	0	1,019
150150 LOCAL COMM CORRCTN	32,374	26,580	5,794	38,168	0	38,168
153153 COMM CORRTN PRFRM	9,230	9,445	(215)	9,015	0	9,015
159 CARL MOYER GRANT 001560	835	135	700	1,535	0	1,535
161161 MFH CARE FUNDS 016475	1,593	895	698	2,291	0	2,291
176176 REHAB HOUSING RELIEF	0	NA	NA	0	0	0
179179 CC SERV AREA #2	5,385	6,294	(909)	4,476	0	4,476
182182 SRV AREA#1 CEN RCH	12,751	4,998	7,753	20,504	0	20,504
228228 EMS-OTHER 005712	101	27	74	175	0	175
264264 CHILDRENS TRUST FUND	579	462	117	696	0	696
268268 CA EMERG SOL & HSING	104	NA	NA	104	0	104
270270 DISASTER RECOVERY	0	NA	NA	0	0	0
272272 MENTAL HLTH SERV FUND	47,251	11,221	36,030	83,281	0	83,281
275275 MHSA EDUC & TRAIN 272272	0	NA	NA	0	0	0
276276 MHSA PREV & EARLY	21,951	1,559	20,392	42,343	0	42,343
277277 MHSA INNOVATION 272272	5,531	33	5,498	11,029	0	11,029
278278 MHSA INFO TECH 272272	0	NA	NA	0	0	0

COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2025	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
279279 MHSA CAP FAC 272272	5,109	1,248	3,861	8,970	0	8,970
282282 SAFE HEAVEN PROJ 276276	10,220	1,138	9,082	19,302	0	19,302
283283 MHSA-HOUSING	7,784	5,566	2,218	10,002	0	10,002
301301 TRANSITIONAL HOUSING	19,595	NA	NA	19,595	0	19,595
400000 ARBCKLE-C/C FIRE	18,173	14,579	3,594	21,767	0	21,767
403000 BEAR VL-INDIAN VL FIRE	6,894	13,069	(6,175)	719	0	719
408000 MAX FIRE PROT	9,279	10,068	(789)	8,490	0	8,490
411000 MAXFIRE PG&E POWPL	47	54	(7)	40	0	40
412000 PRINCETN FIRE PROT	5,565	4,192	1,373	6,938	0	6,938
416000 WMS FIRE PROT	526	480	46	572	0	572
419000 SAC RIV FIRE DIST	19,103	14,403	4,700	23,803	0	23,803
423000 ARBCKLE CEM	5,440	3,429	2,011	7,451	0	7,451
425000 COLLEGE CTY CEM	2,908	2,295	613	3,521	0	3,521
428000 COL CEM DIST	16,246	14,109	2,137	18,383	0	18,383
431000 COL CEM SLE TX-VLT 428000	47	27	20	67	0	67
433000 CYPRESS HLL CEM	138	407	(269)	(131)	0	(131)
435000 GRND ISLAND CEM	2,383	1,493	890	3,273	0	3,273
440000 MAXWELL CEM	4,946	7,660	(2,714)	2,232	0	2,232
443000 MAX CEM SLE TX-VAULT	47	27	20	67	0	67
446000 PRINCETON CEM	1,528	1,118	410	1,938	0	1,938
448000 STONYFRD-IND VL CEM	3,204	2,461	743	3,947	0	3,947
451000 WILLIAMS CEM	7,949	6,743	1,206	9,155	0	9,155
454000 WMS CEM SLE TX-VAULT	47	27	20	67	0	67
456000 ARBUCKLE PARK & REC	1,544	1,196	348	1,892	0	1,892
458000 ARB P/REC-PRK/FAC 456000	13,487	6,048	7,439	20,926	0	20,926
459000 ARB P&R DIST-POOLS	749	1,410	(661)	88	0	88
460000 MAXWELL REC & PARK DIST	2,933	3,791	(858)	2,075	0	2,075
461000 MRPD MXWL BEAUT PRJ	0	NA	NA	0	0	0
462000 COLUSA BSN DRN	4,698	4,231	467	5,165	0	5,165
464000 COLUSA RESC CONV	10,018	4,449	5,569	15,587	0	15,587
465000 CCRCD PYRLL 464000	8,112	5,643	2,469	10,581	0	10,581
473000 CCRCD MISC PROJ 464000	2,341	841	1,500	3,841	0	3,841
474000 CCRCD SPC CRP GRT	0	NA	NA	0	0	0
475000 CCRCD - D.O.C. 464000	346	NA	NA	346	0	346
479000 UL STONY FUEL TRTMT	0	NA	NA	0	0	0
489000 SAC RIV WESTSDE LEVE	246	NA	NA	246	0	246
492000 CO MOSQ ABATMNT	17,078	13,269	3,809	20,887	0	20,887
496000 RECL DIST 108 MNT	431	NA	NA	431	0	431

COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2025	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
497000 RECL DIST 108 IRRG	307	NA	NA	307	0	307
498000 REC DIST 1004	326	81	245	571	0	571
501000 REC DIST 2047	1,367	1,206	161	1,528	0	1,528
514000 COLUSA CO WTRWKS #1	6,310	5,185	1,125	7,435	0	7,435
515000 PRINCTN WATRWRKS	5,617	4,027	1,590	7,207	0	7,207
525000 CRTNA CRK FLD CTRL/CON	623	307	316	939	0	939
529000 CRTINA CSD RED RNCH ZN2	3,166	2,891	275	3,441	0	3,441
530000 CRTINA CSD RVR GLN ZN3	2,805	3,049	(244)	2,561	0	2,561
531000 CRTINA CSD WILDWD ES	1,655	1,945	(290)	1,365	0	1,365
800000 IHSS PUBLIC AUTHORITY	1,318	885	433	1,751	0	1,751
OUTSIDE AGENCIES	184,969	165,707	19,262	204,231	0	204,231
SubTotal	5,189,230	4,666,261	496,138	5,685,368	48,013	5,733,381
Direct Billed	35,241					35,241
Unallocated	1,735,336					1,735,336
Total	6,959,807					7,503,958

COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING DEPREC	434,781	0	
EQUIPMENT DEPREC	322,511	0	
001401 RISK MANAGEMENT/INSURANCE	147,654	(121,633)	
001408 IT	799,911	(58,403)	
001409 PURCHASING	205,853	(97,811)	
001412 CAO	838,218	(146)	
001421 AUDITOR	1,640,954	123,611	
001422 TREASURER	670,337	(206,811)	
001431 CNTY CNSL	788,116	(138,119)	
001440 PERSONNEL	595,149	(4,244)	
001473 MAINTENANCE	541,718	(7,911)	
001474 CUSTODIAN	486,148	(76)	
001032 COL VET			7,019
001033 MAX VET			1,295
001034 PRIN VET			0
001035 WMS VET			10,178
001141 SHERIFF-SLESF 001521			2,141
001403 EE_BENEFITS			524
001406 SURVERYOR			2,106
001407 REFUNDS			0
001411 BRD OF SUPV			84,396
001423 ASSESSOR			127,723
001426 REV/REC			849
001451 ELECTIONS			83,893
001492 ADVERTISING		(1)	
001508 DA SRVP/GRT 001518			0
001511 SO BAILIFF			10,074
001513 HOME SECUR 001581			1,877
001514 GRAND JURY			15,401
001516 DIST ATTN			154,655
001518 LAW LIBRARY 001530			51
001519 PUBL DEFEND			7,105
001520 COMMUNICTNS			37,446
001521 SHERIFF			528,413
001522 DRUG PREVENTTION			6,535
001524 SHF-BOATING 001521			3,734
001530 SUPERIOR COURT - CJF			123,853
001530A SUP CRT- HC AREA 001530			67,197
001530B SUP CRT - BNKR 001530			7,397
001533 JUV FAC			3,604

COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
001534 JAIL			194,473
001535 PROBATION			170,776
001536 VICTIM WITN 001516			16,866
001550 FLD WTR CON 101101			3,347
001559 AG ADM SERV			19,584
001560 AG COMM			90,331
001561 WTR MGT			13,285
001563 YOUTH OFFEND GNT			7,392
001565 SITES_PROJ			25,873
001566 DA WEL/INV			3
001570 CLERK/RECOR			92,065
001571 CORONER			9,276
001574 LAFCO			47
001576 COMMUNITY DEVELOPMENT			101,907
001577 ANIMAL CTRL			45,711
001580 TRAPPER			372
001581 OES			24,167
001583 PUBLIC ADMN			2,614
001831 SOC WELFARE (IND)			212
001832 INDG BURIAL			121
001841 JUV CRT WRD			1,041
001851 VET SERV			6,898
001861 SR CITIZENS		(	43)
001921 LIBRARY			256,158
001922 ADULT LITERACY			5,135
001931 AG EXTENS			22,298
003710 BEHAVORIAL HEALTH ADMIN SERV			198,899
003711 SUBSTANCE ABUSE SERVICES			64,342
003713 MENTAL HEALTH			383,516
005712 HEALTH			210,744
005719 ENVIRONMENTAL HEALTH			48,604
005723 AMBULANCE			6,053
005731 CALIF CHILDRNS SRV 005712			259
005810 WELFARE ADMIN			191,706
005811 WELFARE			560,515
005812 IN HOME SUPP SERV 800000			542
005833 SR NUTRITON			7,832
006820 CATEG AID/SAWS HHS 005811			13,844
007610 PUBLIC WORKS/ROADS			321,223
008616 BRIDGE FUND			0
CHILD SUPPORT			0

COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
011715 AIR/WTR POLL CON			25,048
012617 COUNTYWIDE ROAD DIST			0
013578 FISH AND GAME			3,256
015011 PARK AND REC 046000			151
015013 COUNTYWIDE RECREATION			365
016475 MIGRANT HOUSING			53,190
016477 MIGRANT HOUSING 016475			4,233
016478 MIGRANT HOUSING 016475			2,972
018000 MFH RESERVE FUNDS 016475			140
018476 MIGRANT HOUSING 016475			294
027404 INSURANCE 001401			363
040000 SOLID WASTE			12,939
041000 AIRPORT ENTRPSE			40,760
042000 TRANSIT AGENCY			58,673
046000 EAST PARK RESERVOIR			10,261
051000 LOCAL TRANSPORTATION			4,782
052000 STATE TRANSIT ASSISTANCE			234
053000 LOCAL TRANSPORTATION PLANNING			2,494
110110 ALMOND PARADISE ST LITNG			827
111111 THOMPSON ST LITNG			549
115115 WHISPER CRK-CROSS CRK LIT			1,093
122122 DA INDIAN GAMNG 001516			0
128128 JAIL INMATE WELFARE 001534			3,991
130130 DRUG ENFORCEMENT 001522			337
132132 CIVIL FEE CAP PROJ 001521			104
135135 LIVE SCN FNGRPRNTG 001521			26
142142 JAIL-SLESF 001534			267
145145 SHF-CLAMMET GRANT 001522			100
146146 PSPS RESILIENCY GRANT			1,019
150150 LOCAL COMM CORRCTN			32,374
153153 COMM CORRRTN PRFRM INCENT			9,230
159 CARL MOYER GRANT 001560			835
161161 MFH CARE FUNDS 016475			1,593
176176 REHAB HOUSING RELIEF			0
179179 CC SERV AREA #2			5,385
182182 SRV AREA#1 CEN RCH			12,751
228228 EMS-OTHER 005712			101
264264 CHILDRENS TRUST FUND			579
268268 CA EMERG SOL & HSING GRN			104
270270 DISASTER RECOVERY			0
272272 MENTAL HLTH SERV FUND			47,251

COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
275275 MHSA EDUC & TRAIN 272272			0
276276 MHSA PREV & EARLY INTERV			21,951
277277 MHSA INNOVATION 272272			5,531
278278 MHSA INFO TECH 272272			0
279279 MHSA CAP FAC 272272			5,109
282282 SAFE HEAVEN PROJ 276276			10,220
283283 MHSA-HOUSING			7,784
301301 TRANSITIONAL HOUSING			19,595
400000 ARBCKLE-C/C FIRE			18,173
403000 BEAR VL-INDIAN VL FIRE			6,894
408000 MAX FIRE PROT			9,279
411000 MAXFIRE PG&E POWPL 408000			47
412000 PRINCETN FIRE PROT			5,565
416000 WMS FIRE PROT			526
419000 SAC RIV FIRE DIST			19,103
423000 ARBCKLE CEM			5,440
425000 COLLEGE CTY CEM			2,908
428000 COL CEM DIST			16,246
431000 COL CEM SLE TX-VLT 428000			47
433000 CYPRESS HLL CEM			138
435000 GRND ISLAND CEM			2,383
440000 MAXWELL CEM			4,946
443000 MAX CEM SLE TX-VAULT 440000			47
446000 PRINCETON CEM			1,528
448000 STONYFRD-IND VL CEM			3,204
451000 WILLIAMS CEM			7,949
454000 WMS CEM SLE TX-VAULT 451000			47
456000 ARBUCKLE PARK & REC DIST			1,544
458000 ARB P/REC-PRK/FAC 456000			13,487
459000 ARB P&R DIST-POOLS 456000			749
460000 MAXWELL REC & PARK DIST			2,933
461000 MRPD MXWL BEAUT PRJ 460000			0
462000 COLUSA BSN DRN			4,698
464000 COLUSA RESC CONV			10,018
465000 CCRCD PYRLL 464000			8,112
473000 CCRCD MISC PROJ 464000			2,341
474000 CCRCD SPC CRP GRT 464000			0
475000 CCRCD - D.O.C. 464000			346
479000 UL STONY FUEL TRTMT 464000			0
489000 SAC RIV WESTSDE LEVE			246
492000 CO MOSQ ABATMNT			17,078

COLUSA COUNTY
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
496000 RECL DIST 108 MNT			431	
497000 RECL DIST 108 IRRG			307	
498000 REC DIST 1004			326	
501000 REC DIST 2047			1,367	
514000 COLUSA CO WTRWKS #1			6,310	
515000 PRINCTN WATRWRKS			5,617	
525000 CRTNA CRK FLD CTRL/CON			623	
529000 CRTINA CSD RED RNCH ZN2			3,166	
530000 CRTINA CSD RVR GLN ZN3			2,805	
531000 CRTINA CSD WILDWD ES ZN4			1,655	
800000 IHSS PUBLIC AUTHORITY			1,318	
OUTSIDE AGENCIES			184,969	
Direct Billed Total			35,241	
Unallocated Total			1,735,336	
Totals	7,471,350	(511,543)	6,959,807	Deviation 0

COLUSA COUNTY
Detail Of Allocated Costs

Department	BUILDING DEPREC	EQUIPMENT DEPREC	001401 RISK	001408 IT	001409 PURCHASING	001412 CAO	001421 AUDITOR
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
BUILDING DEPREC	(434,781)	0	0	0	0	0	0
EQUIPMENT DEPREC	0	(322,511)	0	0	0	0	0
001401 RISK	2,462	0	(47,367)	1,343	519	1,821	3,432
001408 IT	861	16,194	97	(800,681)	2,034	3,431	8,232
001409 PURCHASING	642	3,958	42	2,786	(160,581)	1,806	4,063
001412 CAO	13,235	626	91	10,359	8,897	(954,871)	8,374
001421 AUDITOR	7,111	3,869	172	16,366	5,624	7,067	(1,865,267)
001422 TREASURER	948	56	1,828	6,153	8,086	5,182	6,987
001431 CNTY CNSL	9,031	891	36	7,410	1,683	2,956	6,583
001440 PERSONNEL	12,503	3,835	109	6,903	6,925	8,462	6,381
001473 MAINTENANCE	4,222	17,401	627	6,840	7,450	4,199	19,678
001474 CUSTODIAN	773	421	106	6,505	3,347	2,978	13,901
001032 COL VET	4,911	0	57	0	0	147	518
001033 MAX VET	0	0	92	0	0	85	480
001034 PRIN VET	0	0	0	0	0	0	0
001035 WMS VET	8,332	0	52	0	0	57	797
001141 SHERIFF-SLESF	0	0	0	0	1,244	897	0
001403 EE_BENEFITS	0	0	0	0	0	15	274
001406 SURVERYOR	0	0	0	0	0	86	950
001407 REFUNDS	0	0	0	0	0	0	0
001411 BRD OF SUPV	5,879	1,340	158	7,176	1,122	3,889	7,096
001423 ASSESSOR	15,146	4,027	590	13,008	4,645	7,826	12,030
001426 REV/REC	0	0	0	0	0	8	436
001451 ELECTIONS	1,220	8,756	62	5,200	13,095	8,224	6,560
001492 ADVERTISING	0	0	0	0	0	(1)	0
001508 DA SRVP/GRT	0	0	0	0	0	0	0
001511 SO BAILIFF	0	0	14	3,252	48	818	2,722
001513 HOME SECUR	0	0	0	0	921	198	367
001514 GRAND JURY	2,428	0	0	248	824	396	987
001516 DIST ATTNY	19,632	15,210	297	20,430	2,997	8,742	17,188
001518 LAW LIBRARY	0	0	0	0	0	0	0
001519 PUBL DEFEND	0	0	50	0	0	670	1,461
001520 COMMUNICTNS	2,905	1,407	111	3,903	184	2,904	9,244
001521 SHERIFF	51,319	143,337	10,723	95,300	3,215	25,737	48,979
001522 DRUG	0	2,204	52	0	0	581	2,053
001524 SHF-BOATING	0	0	118	0	140	398	1,460
001530 SUPERIOR COURT -	66,727	0	387	0	0	1,916	2,826
001530A SUP CRT- HC	29,347	0	0	0	0	1,476	0
001530B SUP CRT - BNKR	0	0	0	0	0	62	0
001533 JUV FAC	0	0	0	0	0	1,917	1,348

COLUSA COUNTY
Detail Of Allocated Costs

Department	BUILDING DEPREC	EQUIPMENT DEPREC	001401 RISK	001408 IT	001409 PURCHASING	001412 CAO	001421 AUDITOR
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
001534 JAIL	62,656	19,518	3,457	7,776	2,231	14,489	28,474
001535 PROBATION	26,058	8,116	439	27,851	4,015	8,907	20,647
001536 VICTIM WITN 001516	0	0	0	3,104	1,414	1,429	4,614
001550 FLD WTR CON	0	0	0	0	0	3	2
001559 AG ADM SERV	0	475	304	6,505	0	2,164	4,315
001560 AG COMM	3,810	12,293	554	23,864	1,351	5,537	12,221
001561 WTR MGT	449	3,018	35	1,301	0	730	1,155
001563 YOUTH OFFEND	779	0	59	1,886	48	465	1,871
001565 SITES_PROJ	11,710	0	0	0	0	2,595	2,265
001566 DA WEL/INV	0	0	0	0	0	3	0
001570 CLERK/RECOR	2,332	1,138	104	13,124	2,957	4,261	8,471
001571 CORONER	703	198	8	1,301	572	676	2,922
001574 LAFCO	0	0	0	0	0	0	21
001576 COMMUNITY	3,303	8,499	104	19,339	2,635	5,376	8,215
001577 ANIMAL CTRL	3,785	12,301	66	3,903	3,273	1,162	6,084
001580 TRAPPER	0	0	0	0	0	150	144
001581 OES	773	10,925	14	1,717	275	1,529	4,826
001583 PUBLIC ADMN	92	0	4	92	0	61	584
001831 SOC WELFARE (IND)	0	0	0	0	0	17	90
001832 INDG BURIAL	0	0	0	0	0	4	65
001841 JUV CRT WRD	0	0	0	0	0	40	453
001851 VET SERV	163	0	7	1,301	897	934	971
001861 SR CITIZENS	0	0	0	0	0	(28)	(15)
001921 LIBRARY	12,587	14,974	2,906	51,889	2,439	11,162	18,329
001922 ADULT LITERACY	284	605	7	0	663	274	432
001931 AG EXTENS	2,409	2,354	129	4,929	0	1,391	5,033
003710 BEHAVORIAL	0	0	3,467	58,951	293	9,716	10,408
003711 SUBSTANCE ABUSE	0	0	411	0	432	2,624	19,856
003713 MENTAL HEALTH	0	0	5,798	79,517	5,268	34,067	76,394
005712 HEALTH	8,169	0	436	50,284	8,070	13,306	33,912
005719 ENVIRONMENTAL	3,710	0	146	6,908	1,897	4,451	7,474
005723 AMBULANCE	3,014	0	85	0	0	66	582
005731 CALIF CHILDRNS	0	0	0	0	0	7	147
005810 WELFARE ADMIN	2,100	0	179	55,255	3,373	8,474	32,317
005811 WELFARE	8,114	0	1,191	97,900	10,937	33,785	82,734
005812 IN HOME SUPP	0	0	0	0	0	0	123
005833 SR NUTRITON	0	0	28	1,301	598	670	2,315
006820 CATEG AID/SAWS	0	0	0	0	218	8,715	4,859
007610 PUBLIC	15,932	0	3,564	26,463	4,002	24,059	68,614
008616 BRIDGE FUND	0	0	0	0	0	0	0

COLUSA COUNTY
Detail Of Allocated Costs

Department	BUILDING DEPREC	EQUIPMENT DEPREC	001401 RISK	001408 IT	001409 PURCHASING	001412 CAO	001421 AUDITOR
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
CHILD SUPPORT	0	0	0	0	0	0	0
011715 AIR/WTR POLL CON	0	0	104	3,995	1,333	2,223	5,188
012617 COUNTYWIDE ROAD	0	0	0	0	0	0	0
013578 FISH AND GAME	0	0	50	0	1,798	513	29
015011 PARK AND REC	0	0	0	0	0	0	0
015013 COUNTYWIDE	0	0	0	0	0	195	65
016475 MIGRANT HOUSING	0	0	837	5,311	4,646	3,409	24,705
016477 MIGRANT HOUSING	0	0	0	0	0	2,333	1,639
016478 MIGRANT HOUSING	0	0	0	0	0	483	1,888
018000 MFH RESERVE	0	0	0	0	0	0	62
018476 MIGRANT HOUSING	0	0	0	0	0	17	172
027404 INSURANCE 001401	0	0	0	0	0	0	206
040000 SOLID WASTE	0	0	1,662	0	0	5,278	4,191
041000 AIRPORT ENTRPSE	0	0	262	0	9,130	5,318	2,816
042000 TRANSIT AGENCY	0	0	741	2,572	157	2,116	20,467
046000 EAST PARK	0	0	139	2,602	218	1,028	3,040
051000 LOCAL	0	0	0	0	0	0	1,120
052000 STATE TRANSIT	0	0	0	0	0	0	234
053000 LOCAL	0	0	0	0	0	0	1,215
110110 ALMOND PARADISE	0	0	12	0	0	16	538
111111 THOMPSON ST	0	0	12	0	0	10	266
115115 WHISPER	0	0	12	0	0	12	495
122122 DA INDIAN GAMNG	0	0	0	0	0	0	0
128128 JAIL INMATE	0	0	0	0	48	119	1,945
130130 DRUG	0	0	0	0	0	11	169
132132 CIVIL FEE CAP PROJ	0	0	0	0	0	54	24
135135 LIVE SCN	0	0	0	0	0	18	8
142142 JAIL-SLESF 001534	0	0	0	0	48	56	85
145145 SHF-CLAMMET	0	0	0	0	0	64	36
146146 PSPS RESILIENCY	0	0	0	0	785	1	103
150150 LOCAL COMM	0	0	53	7,154	938	1,701	10,723
153153 COMM CORRRTN	0	0	90	1,756	0	568	3,225
159 CARL MOYER GRANT	0	0	0	0	0	435	322
161161 MFH CARE FUNDS	0	0	0	0	0	72	790
176176 REHAB HOUSING	0	0	0	0	0	0	0
179179 CC SERV AREA #2	0	0	66	0	0	353	2,668
182182 SRV AREA#1 CEN	2,215	4,565	69	0	0	453	3,151
228228 EMS-OTHER 005712	0	0	0	0	0	35	40
264264 CHILDRENS TRUST	0	0	0	0	0	60	362
268268 CA EMERG SOL &	0	0	0	0	0	8	44

COLUSA COUNTY
Detail Of Allocated Costs

Department	BUILDING DEPREC	EQUIPMENT DEPREC	001401 RISK	001408 IT	001409 PURCHASING	001412 CAO	001421 AUDITOR
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
270270 DISASTER	0	0	0	0	0	0	0
272272 MENTAL HLTH SERV	0	0	5	0	598	5,019	9,119
275275 MHSA EDUC &	0	0	0	0	0	0	0
276276 MHSA PREV &	0	0	0	0	184	3,013	4,231
277277 MHSA INNOVATION	0	0	0	0	91	750	1,485
278278 MHSA INFO TECH	0	0	0	0	0	0	0
279279 MHSA CAP FAC	0	0	0	0	1,153	2,230	1,048
282282 SAFE HEAVEN PROJ	0	0	0	0	48	1,604	0
283283 MHSA-HOUSING	0	0	0	0	0	136	830
301301 TRANSITIONAL	0	0	40	0	0	590	2,926
400000 ARBCKLE-C/C FIRE	0	0	0	0	0	0	10,942
403000 BEAR VL-INDIAN VL	0	0	0	0	0	553	3,022
408000 MAX FIRE PROT	0	0	0	0	0	0	6,277
411000 MAXFIRE PG&E	0	0	0	0	0	0	21
412000 PRINCETN FIRE	0	0	0	0	0	0	2,719
416000 WMS FIRE PROT	0	0	0	0	0	0	369
419000 SAC RIV FIRE DIST	0	0	0	0	0	0	10,958
423000 ARBCKLE CEM	0	0	0	0	0	0	2,934
425000 COLLEGE CTY CEM	0	0	0	0	0	0	1,494
428000 COL CEM DIST	0	0	0	107	2,638	763	7,908
431000 COL CEM SLE	0	0	0	0	0	0	21
433000 CYPRESS HLL CEM	0	0	0	0	0	0	112
435000 GRND ISLAND CEM	0	0	0	0	0	0	1,261
440000 MAXWELL CEM	0	0	0	0	0	0	2,727
443000 MAX CEM SLE	0	0	0	0	0	0	21
446000 PRINCETON CEM	0	0	0	0	0	0	797
448000 STONYFRD-IND VL	0	0	0	0	0	0	1,611
451000 WILLIAMS CEM	0	0	0	0	0	396	4,577
454000 WMS CEM SLE	0	0	0	0	0	0	21
456000 ARBUCKLE PARK &	0	0	0	0	0	0	1,048
458000 ARB	0	0	0	0	0	0	7,874
459000 ARB P&R	0	0	0	0	0	0	410
460000 MAXWELL REC &	0	0	0	0	0	0	1,602
461000 MRPD MXWL BEAUT	0	0	0	0	0	0	0
462000 COLUSA BSN DRN	0	0	0	0	0	0	2,584
464000 COLUSA RESC	0	0	0	0	0	0	5,886
465000 CCRCD PYRLL	0	0	0	0	0	0	6,624
473000 CCRCD MISC PROJ	0	0	0	0	0	0	1,271
474000 CCRCD SPC CRP	0	0	0	0	0	0	0
475000 CCRCD - D.O.C.	0	0	0	0	0	0	164

COLUSA COUNTY
Detail Of Allocated Costs

Department	BUILDING DEPREC	EQUIPMENT DEPREC	001401 RISK	001408 IT	001409 PURCHASING	001412 CAO	001421 AUDITOR
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
479000 UL STONY FUEL	0	0	0	0	0	0	0
489000 SAC RIV WESTSDE	0	0	0	0	0	0	246
492000 CO MOSQ ABATMNT	0	0	0	0	0	0	9,977
496000 RECL DIST 108 MNT	0	0	0	0	0	0	431
497000 RECL DIST 108 IRRG	0	0	0	0	0	0	307
498000 REC DIST 1004	0	0	0	0	0	0	144
501000 REC DIST 2047	0	0	0	0	0	0	689
514000 COLUSA CO	0	0	0	0	0	0	4,117
515000 PRINCTN	0	0	0	0	0	0	3,111
525000 CRTNA CRK FLD	0	0	0	0	0	0	414
529000 CRTINA CSD RED	0	0	0	0	134	0	1,518
530000 CRTINA CSD RVR	0	0	0	0	0	0	1,395
531000 CRTINA CSD	0	0	0	0	0	0	820
800000 IHSS PUBLIC	0	0	0	0	140	369	470
OUTSIDE AGENCIES	0	0	0	874	5,636	8,346	107,493
Direct Billings	0	0	0	8,566	0	0	6,792
Unallocated	0	0	3,840	8,101	0	595,922	863,087
Total	0	0	0	0	0	0	0

COLUSA COUNTY
Detail Of Allocated Costs

Department	001422 TREASURER	001431 CNTY CNSL	001440 PERSONNEL	001473 MAINTENANCE	001474 CUSTODIAN	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
001401 RISK	2,709	4,823	974	673	2,590	0
001408 IT	4,064	2,234	5,577	3,565	12,884	0
001409 PURCHASING	2,389	18,780	2,252	2,770	13,051	0
001412 CAO	3,104	30,682	9,311	13,330	18,790	0
001421 AUDITOR	2,709	4,308	14,265	13,113	26,098	0
001422 TREASURER	(524,620)	12,578	5,321	3,549	10,406	0
001431 CNTY CNSL	3,629	(698,574)	3,321	5,749	7,288	0
001440 PERSONNEL	2,949	36,101	(693,489)	5,266	13,150	0
001473 MAINTENANCE	13,261	764	6,433	(630,514)	15,832	0
001474 CUSTODIAN	7,466	0	7,007	2,796	(531,372)	0
001032 COL VET	626	0	0	760	0	7,019
001033 MAX VET	574	0	0	64	0	1,295
001034 PRIN VET	0	0	0	0	0	0
001035 WMS VET	940	0	0	0	0	10,178
001141 SHERIFF-SLESF	0	0	0	0	0	2,141
001403 EE_BENEFITS	235	0	0	0	0	524
001406 SURVERYOR	1,070	0	0	0	0	2,106
001407 REFUNDS	0	0	0	0	0	0
001411 BRD OF SUPV	2,010	10,753	8,469	15,219	21,285	84,396
001423 ASSESSOR	3,158	8,967	12,331	20,471	25,524	127,723
001426 REV/REC	0	405	0	0	0	849
001451 ELECTIONS	5,795	17,076	2,949	4,409	10,547	83,893
001492 ADVERTISING	0	0	0	0	0	(1)
001508 DA SRVP/GRT	0	0	0	0	0	0
001511 SO BAILIFF	678	0	2,542	0	0	10,074
001513 HOME SECUR	391	0	0	0	0	1,877
001514 GRAND JURY	1,070	9,448	0	0	0	15,401
001516 DIST ATTNY	6,657	8,013	20,263	14,592	20,634	154,655
001518 LAW LIBRARY	0	51	0	0	0	51
001519 PUBL DEFEND	1,279	3,645	0	0	0	7,105
001520 COMMUNICTNS	1,932	0	14,856	0	0	37,446
001521 SHERIFF	11,356	23,623	57,059	56,729	1,036	528,413
001522 DRUG	1,645	0	0	0	0	6,535
001524 SHF-BOATING	1,618	0	0	0	0	3,734
001530 SUPERIOR COURT -	2,298	0	0	15,809	33,890	123,853
001530A SUP CRT- HC	0	0	0	35,736	638	67,197
001530B SUP CRT - BNKR	0	0	0	130	7,205	7,397
001533 JUV FAC	339	0	0	0	0	3,604

COLUSA COUNTY
Detail Of Allocated Costs

Department	001422 TREASURER	001431 CNTY CNSL	001440 PERSONNEL	001473 MAINTENANCE	001474 CUSTODIAN	Total Plan Allocated
	8.5	9.5	10.5	11.5	12.5	
001534 JAIL	8,641	23,366	23,865	0	0	194,473
001535 PROBATION	7,988	2,598	21,724	17,040	25,393	170,776
001536 VICTIM WITN 001516	3,133	0	3,172	0	0	16,866
001550 FLD WTR CON	0	3,342	0	0	0	3,347
001559 AG ADM SERV	26	0	5,795	0	0	19,584
001560 AG COMM	5,561	9,086	14,821	1,233	0	90,331
001561 WTR MGT	182	2,620	1,497	693	1,605	13,285
001563 YOUTH OFFEND	810	0	1,474	0	0	7,392
001565 SITES_PROJ	1,070	6,059	0	2,174	0	25,873
001566 DA WEL/INV	0	0	0	0	0	3
001570 CLERK/RECOR	2,402	3,893	9,411	17,769	26,203	92,065
001571 CORONER	1,879	0	1,017	0	0	9,276
001574 LAFCO	26	0	0	0	0	47
001576 COMMUNITY	2,767	25,017	11,243	5,051	10,358	101,907
001577 ANIMAL CTRL	3,968	7,818	3,351	0	0	45,711
001580 TRAPPER	78	0	0	0	0	372
001581 OES	2,794	0	1,314	0	0	24,167
001583 PUBLIC ADMN	391	0	31	331	1,028	2,614
001831 SOC WELFARE (IND)	105	0	0	0	0	212
001832 INDG BURIAL	52	0	0	0	0	121
001841 JUV CRT WRD	548	0	0	0	0	1,041
001851 VET SERV	130	0	1,017	824	654	6,898
001861 SR CITIZENS	0	0	0	0	0	(43)
001921 LIBRARY	6,996	320	14,790	70,498	49,268	256,158
001922 ADULT LITERACY	522	0	0	767	1,581	5,135
001931 AG EXTENS	2,871	0	3,182	0	0	22,298
003710 BEHAVORIAL	2,350	16,662	38,276	37,143	21,633	198,899
003711 SUBSTANCE ABUSE	15,663	0	0	16,025	9,331	64,342
003713 MENTAL HEALTH	14,619	0	83,730	53,169	30,954	383,516
005712 HEALTH	11,538	874	31,964	29,063	23,128	210,744
005719 ENVIRONMENTAL	3,185	2,794	8,256	3,499	6,284	48,604
005723 AMBULANCE	574	1,732	0	0	0	6,053
005731 CALIF CHILDRNS	105	0	0	0	0	259
005810 WELFARE ADMIN	8,954	18,258	45,452	8,916	8,428	191,706
005811 WELFARE	19,344	146,470	86,537	40,930	32,573	560,515
005812 IN HOME SUPP	0	419	0	0	0	542
005833 SR NUTRITON	1,279	180	1,461	0	0	7,832
006820 CATEG AID/SAWS	52	0	0	0	0	13,844
007610 PUBLIC	22,320	45,781	61,723	20,095	28,670	321,223
008616 BRIDGE FUND	0	0	0	0	0	0

COLUSA COUNTY
Detail Of Allocated Costs

Department	001422 TREASURER	001431 CNTY CNSL	001440 PERSONNEL	001473 MAINTENANCE	001474 CUSTODIAN	Total Plan Allocated
	8.5	9.5	10.5	11.5	12.5	
CHILD SUPPORT	0	0	0	0	0	0
011715 AIR/WTR POLL CON	2,662	5,987	3,556	0	0	25,048
012617 COUNTYWIDE ROAD	0	0	0	0	0	0
013578 FISH AND GAME	26	840	0	0	0	3,256
015011 PARK AND REC	0	0	151	0	0	151
015013 COUNTYWIDE	105	0	0	0	0	365
016475 MIGRANT HOUSING	6,134	764	4,528	2,856	0	53,190
016477 MIGRANT HOUSING	261	0	0	0	0	4,233
016478 MIGRANT HOUSING	601	0	0	0	0	2,972
018000 MFH RESERVE	78	0	0	0	0	140
018476 MIGRANT HOUSING	105	0	0	0	0	294
027404 INSURANCE 001401	157	0	0	0	0	363
040000 SOLID WASTE	1,749	59	0	0	0	12,939
041000 AIRPORT ENTRPSE	1,906	16,593	101	4,257	377	40,760
042000 TRANSIT AGENCY	8,458	252	22,444	1,466	0	58,673
046000 EAST PARK	1,201	0	2,033	0	0	10,261
051000 LOCAL	235	3,427	0	0	0	4,782
052000 STATE TRANSIT	0	0	0	0	0	234
053000 LOCAL	1,279	0	0	0	0	2,494
110110 ALMOND PARADISE	261	0	0	0	0	827
111111 THOMPSON ST	261	0	0	0	0	549
115115 WHISPER	574	0	0	0	0	1,093
122122 DA INDIAN GAMNG	0	0	0	0	0	0
128128 JAIL INMATE	1,879	0	0	0	0	3,991
130130 DRUG	157	0	0	0	0	337
132132 CIVIL FEE CAP PROJ	26	0	0	0	0	104
135135 LIVE SCN	0	0	0	0	0	26
142142 JAIL-SLESF 001534	78	0	0	0	0	267
145145 SHF-CLAMMET	0	0	0	0	0	100
146146 PSPS RESILIENCY	130	0	0	0	0	1,019
150150 LOCAL COMM	6,213	0	5,592	0	0	32,374
153153 COMM CORRtn	2,219	0	1,372	0	0	9,230
159 CARL MOYER GRANT	78	0	0	0	0	835
161161 MFH CARE FUNDS	731	0	0	0	0	1,593
176176 REHAB HOUSING	0	0	0	0	0	0
179179 CC SERV AREA #2	2,298	0	0	0	0	5,385
182182 SRV AREA#1 CEN	2,298	0	0	0	0	12,751
228228 EMS-OTHER 005712	26	0	0	0	0	101
264264 CHILDRENS TRUST	157	0	0	0	0	579
268268 CA EMERG SOL &	52	0	0	0	0	104

COLUSA COUNTY
Detail Of Allocated Costs

Department	001422 TREASURER	001431 CNTY CNSL	001440 PERSONNEL	001473 MAINTENANCE	001474 CUSTODIAN	Total Plan Allocated
	8.5	9.5	10.5	11.5	12.5	
270270 DISASTER	0	0	0	0	0	0
272272 MENTAL HLTH SERV	6,056	0	0	26,443	11	47,251
275275 MHSA EDUC &	0	0	0	0	0	0
276276 MHSA PREV &	3,054	0	0	7,629	3,840	21,951
277277 MHSA INNOVATION	1,253	0	0	0	1,952	5,531
278278 MHSA INFO TECH	0	0	0	0	0	0
279279 MHSA CAP FAC	678	0	0	0	0	5,109
282282 SAFE HEAVEN PROJ	0	0	0	8,568	0	10,220
283283 MHSA-HOUSING	835	0	0	0	5,983	7,784
301301 TRANSITIONAL	2,689	0	0	13,350	0	19,595
400000 ARBCKLE-C/C FIRE	7,231	0	0	0	0	18,173
403000 BEAR VL-INDIAN VL	2,350	153	0	0	816	6,894
408000 MAX FIRE PROT	3,002	0	0	0	0	9,279
411000 MAXFIRE PG&E	26	0	0	0	0	47
412000 PRINCETN FIRE	2,846	0	0	0	0	5,565
416000 WMS FIRE PROT	157	0	0	0	0	526
419000 SAC RIV FIRE DIST	8,145	0	0	0	0	19,103
423000 ARBCKLE CEM	2,506	0	0	0	0	5,440
425000 COLLEGE CTY CEM	1,488	(74)	0	0	0	2,908
428000 COL CEM DIST	4,830	0	0	0	0	16,246
431000 COL CEM SLE	26	0	0	0	0	47
433000 CYPRESS HLL CEM	26	0	0	0	0	138
435000 GRND ISLAND CEM	1,122	0	0	0	0	2,383
440000 MAXWELL CEM	2,219	0	0	0	0	4,946
443000 MAX CEM SLE	26	0	0	0	0	47
446000 PRINCETON CEM	731	0	0	0	0	1,528
448000 STONYFRD-IND VL	1,593	0	0	0	0	3,204
451000 WILLIAMS CEM	2,976	0	0	0	0	7,949
454000 WMS CEM SLE	26	0	0	0	0	47
456000 ARBUCKLE PARK &	496	0	0	0	0	1,544
458000 ARB	5,613	0	0	0	0	13,487
459000 ARB P&R	339	0	0	0	0	749
460000 MAXWELL REC &	1,331	0	0	0	0	2,933
461000 MRPD MXWL BEAUT	0	0	0	0	0	0
462000 COLUSA BSN DRN	2,114	0	0	0	0	4,698
464000 COLUSA RESC	4,073	59	0	0	0	10,018
465000 CCRCD PYRLL	1,488	0	0	0	0	8,112
473000 CCRCD MISC PROJ	1,070	0	0	0	0	2,341
474000 CCRCD SPC CRP	0	0	0	0	0	0
475000 CCRCD - D.O.C.	182	0	0	0	0	346

COLUSA COUNTY
Detail Of Allocated Costs

Department	001422 TREASURER	001431 CNTY CNSL	001440 PERSONNEL	001473 MAINTENANCE	001474 CUSTODIAN	Total Plan Allocated
	8.5	9.5	10.5	11.5	12.5	
479000 UL STONY FUEL	0	0	0	0	0	0
489000 SAC RIV WESTSDE	0	0	0	0	0	246
492000 CO MOSQ ABATMNT	7,101	0	0	0	0	17,078
496000 RECL DIST 108 MNT	0	0	0	0	0	431
497000 RECL DIST 108 IRRG	0	0	0	0	0	307
498000 REC DIST 1004	182	0	0	0	0	326
501000 REC DIST 2047	678	0	0	0	0	1,367
514000 COLUSA CO	2,193	0	0	0	0	6,310
515000 PRINCTN	2,506	0	0	0	0	5,617
525000 CRTNA CRK FLD	209	0	0	0	0	623
529000 CRTINA CSD RED	1,514	0	0	0	0	3,166
530000 CRTINA CSD RVR	1,410	0	0	0	0	2,805
531000 CRTINA CSD	835	0	0	0	0	1,655
800000 IHSS PUBLIC	339	0	0	0	0	1,318
OUTSIDE AGENCIES	55,264	4,595	2,307	0	454	184,969
Direct Billings	0	4,798	0	15,085	0	35,241
Unallocated	98,523	151,581	3,372	10,910	0	1,735,336
Total	0	0	0	0	0	6,959,807

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
001401 RISK MANAGEMENT/INSURANCE		
3.4.1 INSURANCE ADMIN	INSUR DEPT ADMIN COST	INSURANCE DEPT EXPENDITURES
001408 IT		
4.4.1 GENERAL IT ADMIN	IT GENERAL ADMIN	ACTUAL NUMBER OF PCS PER DEPT
4.4.2 IT ACCOUNTING SYSTEM MAIN	ACCOUNTING SYSTEM MAINTENANCE	EMPLOYEE TIME RECORDS
4.4.3 IT SPECIAL PROJECTS	IT SPECIAL PROJ COST	INFORMATION TECHNOLOGY EMPLOYEE TIME RECORDS
001409 PURCHASING		
5.4.1 SERVICE & SUPPLIES	CS SERV & SUPPLY ADMIN COST	# OF JES PROCESSED BY CENTRAL SERV DEPT
5.4.2 COPIER	COPIER COST	CENTRAL SERVICES BILLING RECORDS FOR USE OF COPIER
5.4.3 POSTAGE	POSTAGE COST	CENTRAL SERVICES BILLING RECORDS FOR POSTAGE USAGE
5.4.4 DEPTS PURCHASES	CS DEPT TOTAL CHRGS	CENTRAL SERVICES MONTHLY BILLING RECORDS
5.4.5 SPECIAL PURCHASES	CS SPECIAL PURCH ADMIN COST	CENTRAL SERVICES EMPLOYEE TIME RECORDS
001412 CAO		
6.4.1 BUDGET PREP	BUDGET PREP COST	EXPENDITURE PRINTOUTS
6.4.2 PERSONNEL	DEPT ASSISTANCE - PERSONNEL	PY PERSONNEL DEPT COST PLAN ALLOCATION BASIS SCH 9.5
6.4.3 MAINTENANCE	DEPT ASSISTANCE - MAINTENANCE	PY MAINTENANCE DEPT COST PLAN ALLOCATION BASIS SCH 9.5
6.4.4 CUSTODIAN	DEPT ASSISTANCE - CUSTODIAN	PY CUSTODIAN DEPT COST PLAN ALLOCATION BASIS SCH 9.5
6.4.5 IT	DEPT ASSISTANCE - IT	PY IT DEPT COST PLAN ALLOCATION BASIS SCH 9.5
6.4.6 PURCHASING	DEPT ASSISTANCE - PURCHASING	PY PURCHASING DEPT COST PLAN ALLOCATION BASIS SCH 9.5
6.4.7 RISK MGMT	DEPT ASSISTANCE - RISK MGMT	PY RISK MGMT COST PLAN ALLOCATION



COLUSA COUNTY
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
001421 AUDITOR		
7.4.1 CLAIM ACCTG	ACTUAL NUMBER OF CLAIMS	PHYSICAL CLAIM COUNT USING VENDOR HISTORY BY DEPT
7.4.2 PAYROLL ACCTG	PAYROLL POSITIONS	EMPLOYEE POSITION ALLOCATION SCHEDULE
7.4.3 INTERNAL AUDIT	INTERNAL AUDITING COST	AUDITOR DEPT EMPLOYEE TIME RECORDS
7.4.4 COST PLAN PREP	COST PLN PREP COST	DEPT EXPENDITURE PRINTOUTS AT 6/30TH
7.4.5 BUDGET PREP	BUDGET PREP COST	EXPENDITURE PRINTOUTS
7.4.6 WELFARE PAYROLL	DHHS--SAWS ADMIN COST	AUDITOR DEPT EMPLOYEE TIME RECORDS
7.4.7 SINGLE AUDIT	SINGLE AUDIT CHARGE TO SPECIFIC DEPT	MAJOR PROGS FROM SINGLE AUDIT ACT REPORT
7.4.8 GENERAL AUDIT	INTERNAL AUDIT-GENERAL	EXPENDITURE PRINTOUTS
001422 TREASURER		
8.4.1 CHECK CLEARING	CHECK CLEARING COST	PHYSICAL CHECK COUNT USING VENDOR HISTORY BY DEPT
001431 CNTY CNSL		
9.4.1 GENERAL SERVICES	CO CNSL GENERAL SERVICES	COUNTY COUNSEL TIME RECORDS
9.4.2 CO LEGAL SERVICE	CO CNSL LEGAL SERVICE	COUNTY COUNSEL DEPT TIME SHEETS
9.4.3 NON-CO LEGAL SERV	CO CNSL NON-CO LEGAL SERV	PROFESSIONAL SERVICES EXPENDITURE RECORDS 00101-1031-53180
001440 PERSONNEL		
10.4.1 GENERAL PERSONNEL	PERSONNEL GEN ADMIN COST	EMPLOYEE POSITION ALLOCATION SCHEDULE
10.4.2 PERSONNEL SERVICE	PERSONNEL SERV COST	PERSONNEL DEPT EMPLOYEE TIME RECORDS
10.4.3 RISK MGMT ADMIN	INSURANCE ADMIN	PERSONNEL DEPT EMPLOYEE TIME RECORDS
001473 MAINTENANCE		
11.4.1 SPECIAL PROJECTS	MAINT SPECIAL PROJ COST	MAINTENANCE DEPT TIME SHEETS AND EXPENDITURE ACCT DETAIL
11.4.2 MAINT OF STRUCTURE	MAINT STRU COST	MAINTENANCE DEPT EXPENSE RECORDS
001474 CUSTODIAN		
12.4.1 CUSTODIAL SERV	CUSTODIAL SERVICE COST	CUSTODIAN DEPT EMPLOYEE TIME RECORDS
12.4.2 UTILITIES	UTILITIES COST	CUSTODIAN EXPENDITURE RECORDS
12.4.3 CUSTODIAN SUPPLIES	CUSTODIAN SUPPLY COST	CUSTODIAL DEPT EXPENDITURE RECORDS



COLUSA COUNTY
Schedule 1.1 Narrative for Description 2022-2023 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
BH Adult Residential 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 2024-2025 Cost Plan, the Building costs were obtained from the actual 2022-2023 depreciation expense and are as per below.

<u>Building Name</u>	<u>Depreciation Expense</u>
Hall of Record	\$8,687
Historic Courthouse	\$64,936
Historic Courthouse-Bunker	\$0
Municipal Courthouse	\$118,506
Colusa Plaza	\$9,013
Sheriff Department & Jail	\$81,428
Admin Building	\$18,793
Law Building	\$28,663
Other Buildings	<u>\$104,755</u>
Total	<u>\$434,781</u>

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	434,781			434,781
Total Allocated Additions:			0	0
Total To Be Allocated:	434,781	0		434,781

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	434,781	0	8,687	64,936	0
Departmental Totals					
Total Expenditures	434,781	0	8,687	64,936	0
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	434,781	0	8,687	64,936	0
Allocation Step 1					
1st Allocation	434,781	0	8,687	64,936	0
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 000001 BUILDING DEPREC					
Total Allocated	434,781	0	8,687	64,936	0



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

	COLUSA PLAZA	MUNI COURTHOUSE	JAIL	ADMIN BUILDING	OTHER BUILDINGS
Other Expense & Cost					
BUILDING USE	9,013	118,506	81,428	18,793	104,755
Departmental Totals					
Total Expenditures	9,013	118,506	81,428	18,793	104,755
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	9,013	118,506	81,428	18,793	104,755
Allocation Step 1					
1st Allocation	9,013	118,506	81,428	18,793	104,755
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 000001 BUILDING DEPREC					
Total Allocated	9,013	118,506	81,428	18,793	104,755

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 000001 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
001409 PURCHASING	642	7.3904	642		642		642
001411 BRD OF SUPV	1,231	14.1706	1,231		1,231		1,231
001421 AUDITOR	1,175	13.5260	1,175		1,175		1,175
001422 TREASURER	948	10.9129	948		948		948
001423 ASSESSOR	274	3.1541	274		274		274
001451 ELECTIONS	1,220	14.0440	1,220		1,220		1,220
001474 CUSTODIAN	773	8.8984	773		773		773
001570 CLERK/RECOR	2,332	26.8445	2,332		2,332		2,332
001583 PUBLIC ADMN	92	1.0591	92		92		92
SubTotal	8,687	100.0000	8,687		8,687		8,687
Total	8,687	100.0000	8,687		8,687		8,687

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
001408 IT	861	1.3259	861		861		861
001411 BRD OF SUPV	4,648	7.1578	4,648		4,648		4,648
001412 CAO	9,407	14.4866	9,407		9,407		9,407
001421 AUDITOR	5,801	8.9334	5,801		5,801		5,801
001423 ASSESSOR	14,872	22.9026	14,872		14,872		14,872
001530A SUP CRT- HC AREA 001530	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
001561 WTR MGT	449	4.9817	449		449		449
001576 COMMUNITY DEVELOPMENT	1,833	20.3373	1,833		1,833		1,833
005719 ENVIRONMENTAL HEALTH	1,757	19.4941	1,757		1,757		1,757
007610 PUBLIC WORKS/ROADS	4,974	55.1869	4,974		4,974		4,974
SubTotal	9,013	100.0000	9,013		9,013		9,013
Total	9,013	100.0000	9,013		9,013		9,013

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
001521 SHERIFF	25,721	21.7044	25,721		25,721		25,721
001530 SUPERIOR COURT - CJF	66,727	56.3068	66,727		66,727		66,727
001535 PROBATION	26,058	21.9888	26,058		26,058		26,058
SubTotal	118,506	100.0000	118,506		118,506		118,506
Total	118,506	100.0000	118,506		118,506		118,506

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
001520 COMMUNICTNS	2,905	3.5676	2,905		2,905		2,905
001521 SHERIFF	14,553	17.8722	14,553		14,553		14,553
001534 JAIL	62,656	76.9465	62,656		62,656		62,656
001571 CORONER	541	0.6644	541		541		541
001581 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
001401 RISK MANAGEMENT/INSURANCE	2,462	13.1006	2,462		2,462		2,462
001412 CAO	3,828	20.3693	3,828		3,828		3,828
001440 PERSONNEL	12,503	66.5301	12,503		12,503		12,503
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
001032 COL VET	4,911	4.6881	4,911		4,911		4,911
001035 WMS VET	8,332	7.9538	8,332		8,332		8,332
001421 AUDITOR	135	0.1289	135		135		135
001473 MAINTENANCE	4,222	4.0304	4,222		4,222		4,222
001514 GRAND JURY	2,428	2.3178	2,428		2,428		2,428
001521 SHERIFF	11,045	10.5436	11,045		11,045		11,045
001560 AG COMM	3,810	3.6371	3,810		3,810		3,810
001563 YOUTH OFFEND GNT	779	0.7436	779		779		779
001565 SITES_PROJ	11,710	11.1785	11,710		11,710		11,710
001571 CORONER	162	0.1546	162		162		162
001576 COMMUNITY DEVELOPMENT	1,470	1.4033	1,470		1,470		1,470
001577 ANIMAL CTRL	3,785	3.6132	3,785		3,785		3,785
001851 VET SERV	163	0.1556	163		163		163
001921 LIBRARY	12,587	12.0154	12,587		12,587		12,587
001922 ADULT LITERACY	284	0.2711	284		284		284
001931 AG EXTENS	2,409	2.2997	2,409		2,409		2,409
005712 HEALTH	8,169	7.7982	8,169		8,169		8,169
005719 ENVIRONMENTAL HEALTH	1,953	1.8644	1,953		1,953		1,953
005723 AMBULANCE	3,014	2.8772	3,014		3,014		3,014
005810 WELFARE ADMIN	2,100	2.0047	2,100		2,100		2,100
005811 WELFARE	8,114	7.7457	8,114		8,114		8,114
007610 PUBLIC WORKS/ROADS	10,958	10.4606	10,958		10,958		10,958
182182 SRV AREA#1 CEN RCH	2,215	2.1145	2,215		2,215		2,215
SubTotal	104,755	100.0000	104,755		104,755		104,755
Total	104,755	100.0000	104,755		104,755		104,755

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

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
001431 CNTY CNSL	9,031	31.5075	9,031		9,031		9,031
001516 DIST ATTN	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

Receiving Department	Total	HALL OF RECORDS	HISTORIC	HIST CRTHS BUNKER	COLUSA PLAZA	MUNI COURTHOUSE	JAIL
001032 COL VET	4,911	0	0	0	0	0	0
001035 WMS VET	8,332	0	0	0	0	0	0
001401 RISK	2,462	0	0	0	0	0	0
001408 IT	861	0	861	0	0	0	0
001409 PURCHASING	642	642	0	0	0	0	0
001411 BRD OF SUPV	5,879	1,231	4,648	0	0	0	0
001412 CAO	13,235	0	9,407	0	0	0	0
001421 AUDITOR	7,111	1,175	5,801	0	0	0	0
001422 TREASURER	948	948	0	0	0	0	0
001423 ASSESSOR	15,146	274	14,872	0	0	0	0
001431 CNTY CNSL	9,031	0	0	0	0	0	0
001440 PERSONNEL	12,503	0	0	0	0	0	0
001451 ELECTIONS	1,220	1,220	0	0	0	0	0
001473 MAINTENANCE	4,222	0	0	0	0	0	0
001474 CUSTODIAN	773	773	0	0	0	0	0
001514 GRAND JURY	2,428	0	0	0	0	0	0
001516 DIST ATTN	19,632	0	0	0	0	0	0
001520 COMMUNICTNS	2,905	0	0	0	0	0	2,905
001521 SHERIFF	51,319	0	0	0	0	25,721	14,553
001530 SUPERIOR COURT -	66,727	0	0	0	0	66,727	0
001530A SUP CRT- HC	29,347	0	29,347	0	0	0	0
001534 JAIL	62,656	0	0	0	0	0	62,656
001535 PROBATION	26,058	0	0	0	0	26,058	0
001560 AG COMM	3,810	0	0	0	0	0	0
001561 WTR MGT	449	0	0	0	449	0	0
001563 YOUTH OFFEND	779	0	0	0	0	0	0
001565 SITES_PROJ	11,710	0	0	0	0	0	0
001570 CLERK/RECOR	2,332	2,332	0	0	0	0	0
001571 CORONER	703	0	0	0	0	0	541
001576 COMMUNITY	3,303	0	0	0	1,833	0	0
001577 ANIMAL CTRL	3,785	0	0	0	0	0	0
001581 OES	773	0	0	0	0	0	773
001583 PUBLIC ADMN	92	92	0	0	0	0	0
001851 VET SERV	163	0	0	0	0	0	0
001921 LIBRARY	12,587	0	0	0	0	0	0
001922 ADULT LITERACY	284	0	0	0	0	0	0
001931 AG EXTENS	2,409	0	0	0	0	0	0
005712 HEALTH	8,169	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
005719 ENVIRONMENTAL	3,710	0	0	0	1,757	0	0
005723 AMBULANCE	3,014	0	0	0	0	0	0
005810 WELFARE ADMIN	2,100	0	0	0	0	0	0
005811 WELFARE	8,114	0	0	0	0	0	0
007610 PUBLIC	15,932	0	0	0	4,974	0	0
182182 SRV AREA#1 CEN	2,215	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	434,781	8,687	64,936	0	9,013	118,506	81,428



Receiving Department	ADMIN BUILDING	OTHER BUILDINGS	LAW BUILDING
001032 COL VET	0	4,911	0
001035 WMS VET	0	8,332	0
001401 RISK	2,462	0	0
001408 IT	0	0	0
001409 PURCHASING	0	0	0
001411 BRD OF SUPV	0	0	0
001412 CAO	3,828	0	0
001421 AUDITOR	0	135	0
001422 TREASURER	0	0	0
001423 ASSESSOR	0	0	0
001431 CNTY CNSL	0	0	9,031
001440 PERSONNEL	12,503	0	0
001451 ELECTIONS	0	0	0
001473 MAINTENANCE	0	4,222	0
001474 CUSTODIAN	0	0	0
001514 GRAND JURY	0	2,428	0
001516 DIST ATTN	0	0	19,632
001520 COMMUNICTNS	0	0	0
001521 SHERIFF	0	11,045	0
001530 SUPERIOR COURT -	0	0	0
001530A SUP CRT- HC	0	0	0
001534 JAIL	0	0	0
001535 PROBATION	0	0	0
001560 AG COMM	0	3,810	0
001561 WTR MGT	0	0	0
001563 YOUTH OFFEND	0	779	0
001565 SITES_PROJ	0	11,710	0
001570 CLERK/RECOR	0	0	0
001571 CORONER	0	162	0
001576 COMMUNITY	0	1,470	0
001577 ANIMAL CTRL	0	3,785	0
001581 OES	0	0	0
001583 PUBLIC ADMN	0	0	0
001851 VET SERV	0	163	0
001921 LIBRARY	0	12,587	0
001922 ADULT LITERACY	0	284	0
001931 AG EXTENS	0	2,409	0
005712 HEALTH	0	8,169	0

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

Receiving Department	ADMIN BUILDING	OTHER BUILDINGS	LAW BUILDING
005719 ENVIRONMENTAL	0	1,953	0
005723 AMBULANCE	0	3,014	0
005810 WELFARE ADMIN	0	2,100	0
005811 WELFARE	0	8,114	0
007610 PUBLIC	0	10,958	0
182182 SRV AREA#1 CEN	0	2,215	0
Direct Billed	0	0	0
Total	18,793	104,755	28,663



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

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
COLUSA VET HALL	4,911	NA	NA	4,911
WMS VET HALL	8,332	NA	NA	8,332
BOARD OF SUPV	5,879	NA	NA	5,879
ASSESSOR	15,146	NA	NA	15,146
ELECTIONS	1,220	NA	NA	1,220
GRAND JURY	2,428	NA	NA	2,428
DISTRICT ATTN	19,632	NA	NA	19,632
COMMUNICATIONS	2,905	NA	NA	2,905
SHERIFF	51,319	NA	NA	51,319
JUDICIAL DIST	66,727	NA	NA	66,727
SUP CRT	29,347	NA	NA	29,347
JAIL	62,656	NA	NA	62,656
PROBATION	26,058	NA	NA	26,058
AG COMMISSIONER	3,810	NA	NA	3,810
WATER MANAGEMENT	449	NA	NA	449
YOUTHFUL OFFENDER GRANT	779	NA	NA	779
SITES RESERVOIR PROJECT	11,710	NA	NA	11,710
CLERK/RECORDER	2,332	NA	NA	2,332
CORONER	703	NA	NA	703
PLANNING/BLDG	3,303	NA	NA	3,303
ANIML CNTRL SERV	3,785	NA	NA	3,785
OES	773	NA	NA	773
PUBLIC ADMIN	92	NA	NA	92
VETERAN SERVICES	163	NA	NA	163
LIBRARY	12,587	NA	NA	12,587
ADULT LITERACY	284	NA	NA	284
AG EXTENSIONS	2,409	NA	NA	2,409
HEALTH	8,169	NA	NA	8,169
ENVIRONMENTAL HEALTH	3,710	NA	NA	3,710
AMBULANCE SERV	3,014	NA	NA	3,014
WELFARE ADMIN #108	2,100	NA	NA	2,100
WELFARE #108	8,114	NA	NA	8,114

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

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
PUBLIC WORKS/ROADS	15,932	NA	NA	15,932
SRV AREA#1 CEN RCH	2,215	NA	NA	2,215
Department Total:	382,993	0	0	382,993
Grand Total:	382,993	0	0	382,993

COLUSA COUNTY
Schedule 2.1 Narrative Description of 2022-2023 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 6/30/2023. 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 2024-2025 Cost Plan, the Equipment costs were obtained from the actual 2022-2023 depreciation expense and are as per below.

<u>Equipment Name</u>	<u>Depreciation Expense</u>
Heavy Trucks	\$ 5,430.00
Light Trucks	\$ 29,988.00
Autos	\$135,780.00
Other Equipment	<u>\$151,313.00</u>
Total	<u>\$322,511.00</u>

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	322,511			322,511
Total Allocated Additions:			0	0
Total To Be Allocated:	322,511	0		322,511

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	322,511	0	5,430	29,988	135,780
Departmental Totals					
Total Expenditures	322,511	0	5,430	29,988	135,780
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	322,511	0	5,430	29,988	135,780
Allocation Step 1					
1st Allocation	322,511	0	5,430	29,988	135,780
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 000002 EQUIPMENT DEPREC					
Total Allocated	322,511	0	5,430	29,988	135,780



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

OTHER EQUIP	
Other Expense & Cost	
EQUIPMENT USE ALLOW	151,313
Departmental Totals	
Total Expenditures	151,313
Deductions	
Total Deductions	0
Functional Cost	151,313
Allocation Step 1	
1st Allocation	151,313
Allocation Step 2	
2nd Allocation	0
Total For 000002 EQUIPMENT DEPREC	
Total Allocated	151,313

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
001535 PROBATION	3,191	58.7661	3,191		3,191		3,191
001931 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
001423 ASSESSOR	2,243	7.4797	2,243		2,243		2,243
001473 MAINTENANCE	1,929	6.4326	1,929		1,929		1,929
001560 AG COMM	10,307	34.3704	10,307		10,307		10,307
001561 WTR MGT	2,843	9.4805	2,843		2,843		2,843
001576 COMMUNITY DEVELOPMENT	1,929	6.4326	1,929		1,929		1,929
001577 ANIMAL CTRL	10,737	35.8042	10,737		10,737		10,737
SubTotal	29,988	100.0000	29,988		29,988		29,988
Total	29,988	100.0000	29,988		29,988		29,988

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
001516 DIST ATTN	9,254	6.8154	9,254		9,254		9,254
001521 SHERIFF	126,308	93.0240	126,308		126,308		126,308
001522 DRUG PREVENTION	218	0.1606	218		218		218
SubTotal	135,780	100.0000	135,780		135,780		135,780
Total	135,780	100.0000	135,780		135,780		135,780

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
001408 IT	16,194	10.7023	16,194		16,194		16,194
001409 PURCHASING	3,958	2.6158	3,958		3,958		3,958
001411 BRD OF SUPV	1,340	0.8856	1,340		1,340		1,340
001412 CAO	626	0.4137	626		626		626
001421 AUDITOR	3,869	2.5570	3,869		3,869		3,869
001422 TREASURER	56	0.0370	56		56		56
001423 ASSESSOR	1,784	1.1790	1,784		1,784		1,784
001431 CNTY CNSL	891	0.5888	891		891		891
001440 PERSONNEL	3,835	2.5345	3,835		3,835		3,835
001451 ELECTIONS	8,756	5.7867	8,756		8,756		8,756
001473 MAINTENANCE	15,472	10.2252	15,472		15,472		15,472
001474 CUSTODIAN	421	0.2782	421		421		421
001516 DIST ATTN	5,956	3.9362	5,956		5,956		5,956
001520 COMMUNICTNS	1,407	0.9299	1,407		1,407		1,407
001521 SHERIFF	17,029	11.2542	17,029		17,029		17,029
001522 DRUG PREVENTTION	1,986	1.3125	1,986		1,986		1,986
001534 JAIL	19,518	12.8991	19,518		19,518		19,518
001535 PROBATION	4,925	3.2548	4,925		4,925		4,925
001559 AG ADM SERV	475	0.3139	475		475		475
001560 AG COMM	1,986	1.3125	1,986		1,986		1,986
001561 WTR MGT	175	0.1157	175		175		175
001570 CLERK/RECOR	1,138	0.7521	1,138		1,138		1,138
001571 CORONER	198	0.1309	198		198		198
001576 COMMUNITY DEVELOPMENT	6,570	4.3420	6,570		6,570		6,570
001577 ANIMAL CTRL	1,564	1.0336	1,564		1,564		1,564
001581 OES	10,925	7.2201	10,925		10,925		10,925
001921 LIBRARY	14,974	9.8960	14,974		14,974		14,974
001922 ADULT LITERACY	605	0.3998	605		605		605
001931 AG EXTENS	115	0.0760	115		115		115

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
182182 SRV AREA#1 CEN RCH	4,565	3.0169	4,565		4,565		4,565
SubTotal	151,313	100.0000	151,313		151,313		151,313
Total	151,313	100.0000	151,313		151,313		151,313

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

Receiving Department	Total	HEAVY TRUCKS	LIGHT TRUCKS	AUTOS	OTHER EQUIP
001408 IT	16,194	0	0	0	16,194
001409 PURCHASING	3,958	0	0	0	3,958
001411 BRD OF SUPV	1,340	0	0	0	1,340
001412 CAO	626	0	0	0	626
001421 AUDITOR	3,869	0	0	0	3,869
001422 TREASURER	56	0	0	0	56
001423 ASSESSOR	4,027	0	2,243	0	1,784
001431 CNTY CNSL	891	0	0	0	891
001440 PERSONNEL	3,835	0	0	0	3,835
001451 ELECTIONS	8,756	0	0	0	8,756
001473 MAINTENANCE	17,401	0	1,929	0	15,472
001474 CUSTODIAN	421	0	0	0	421
001516 DIST ATTN	15,210	0	0	9,254	5,956
001520 COMMUNICTNS	1,407	0	0	0	1,407
001521 SHERIFF	143,337	0	0	126,308	17,029
001522 DRUG	2,204	0	0	218	1,986
001534 JAIL	19,518	0	0	0	19,518
001535 PROBATION	8,116	3,191	0	0	4,925
001559 AG ADM SERV	475	0	0	0	475
001560 AG COMM	12,293	0	10,307	0	1,986
001561 WTR MGT	3,018	0	2,843	0	175
001570 CLERK/RECOR	1,138	0	0	0	1,138
001571 CORONER	198	0	0	0	198
001576 COMMUNITY	8,499	0	1,929	0	6,570
001577 ANIMAL CTRL	12,301	0	10,737	0	1,564
001581 OES	10,925	0	0	0	10,925
001921 LIBRARY	14,974	0	0	0	14,974
001922 ADULT LITERACY	605	0	0	0	605
001931 AG EXTENS	2,354	2,239	0	0	115
182182 SRV AREA#1 CEN	4,565	0	0	0	4,565
Direct Billed	0	0	0	0	0
Total	322,511	5,430	29,988	135,780	151,313

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

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
BOARD OF SUPV	1,340	NA	NA	1,340
ASSESSOR	4,027	NA	NA	4,027
ELECTIONS	8,756	NA	NA	8,756
DISTRICT ATTN	15,210	NA	NA	15,210
COMMUNICATIONS	1,407	NA	NA	1,407
SHERIFF	143,337	NA	NA	143,337
DRUG PREVENTION	2,204	NA	NA	2,204
JAIL	19,518	NA	NA	19,518
PROBATION	8,116	NA	NA	8,116
AG ADMIN SERV	475	NA	NA	475
AG COMMISSIONER	12,293	NA	NA	12,293
WATER MANAGEMENT	3,018	NA	NA	3,018
CLERK/RECORDER	1,138	NA	NA	1,138
CORONER	198	NA	NA	198
PLANNING/BLDG	8,499	NA	NA	8,499
ANIML CNTRL SERV	12,301	NA	NA	12,301
OES	10,925	NA	NA	10,925
LIBRARY	14,974	NA	NA	14,974
ADULT LITERACY	605	NA	NA	605
AG EXTENSIONS	2,354	NA	NA	2,354
SRV AREA#1 CEN RCH	4,565	NA	NA	4,565
Department Total:	275,260	0	0	275,260
Grand Total:	275,260	0	0	275,260

COLUSA COUNTY
Schedule 3.1 Narrative Description of 2022-2023 Costs to be Allocated
For Department 401 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 2022-2023 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 \$71,225.

COST ADJUSTMENT

During the 2022-2023 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 2022-2023 Fiscal Year recorded in the Insurance Department's Reimbursed Projects account #001-401-59390 was used as a cost adjustment to offset expenditures in the amount of \$50,408.

For the 2022-2023 Fiscal Year, the cost adjustments were as follows:

<u>Amount</u>	<u>Acct #</u>	<u>Description</u>
\$ 107	#401-46632	Reimbursement for Alternate Sentencing work crew Insurance
1,118	#401-45650	American Rescue Plan Act
10,000	#401-46637	Reimbursement for Insurance Administration from Trindel Insurance Fund
60,000	#401-46639	Reimbursement for Safety Officer Services from Trindel Insurance Fund
<u>\$71,225</u>	Total Revenue Cost Adjustment	
<u>\$50,408</u>	#401-59390	Cost Recovery for Insurance Administration from Departments
<u>\$121,633</u>	Total Cost Adjustments to offset expenditures	

COLUSA COUNTY
Schedule .2 - Costs To Be Allocated
For Department 001401 RISK MANAGEMENT/INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	147,654			147,654
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING DEPREC	2,462		2,462	
001408 IT		1,343	1,343	
001409 PURCHASING		519	519	
001412 CAO		1,821	1,821	
001421 AUDITOR		3,432	3,432	
001422 TREASURER		2,709	2,709	
001431 CNTY CNSL		4,823	4,823	
001440 PERSONNEL		974	974	
001473 MAINTENANCE		673	673	
001474 CUSTODIAN		2,590	2,590	
Total Allocated Additions:	2,462	18,884	21,346	21,346
#45650 AMERICAN RESCUE PLAN ACT	(1,118)			
#46632 LIAB INSUR ALT SENT	(107)			
#46637 INS SERV	(10,000)			
#46639 SFTY OFFICE	(60,000)			
#47959 PY INSURANCE DIVDEND	0			
#47983 REIMBURSE PROJECTS	0			
#48012 MISC INS CLAIM	0			
#48030 TRANSFERS IN	0			
#59390 REIMB PROJ	(50,408)			
Total Departmental Cost Adjustments:	(121,633)		(121,633)	
Total To Be Allocated:	28,483	18,884		47,367

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001401 RISK MANAGEMENT/INSURANCE

	Total	General & Admin	INSURANCE ADMIN	RETIREE HEALTH	GENERAL GOVT
Wages & Benefits					
SALARIES & BENEFITS	135,212	0	131,857	0	3,355
Other Expense & Cost					
53050 CLOTHING & PERSONAL SUPPLIES	0	0	0	0	0
53060 COMMUNICATIONS	1,804	0	1,804	0	0
53061 COMMUNICATIONS-CELL	720	0	720	0	0
53090 HOUSEHOLD	0	0	0	0	0
53120 MAINT-EQUIP	2,677	0	2,677	0	0
53121 MAINT-SOFTWARE	0	0	0	0	0
53140 MEDICAL, DENTAL & LAB SUP	1,118	0	1,118	0	0
53141 MEDICAL LAB SUPP	0	0	0	0	0
53150 MEMBERSHIPS	750	0	750	0	0
53163 FINANCE/LATE CHARGE	0	0	0	0	0
53170 OFFICE EXPENSE	444	0	444	0	0
53171 POSTAGE	16	0	16	0	0
53180 PROF/SPEC SERV	778	0	778	0	0
53190 PUB/LEGL NOTIC	0	0	0	0	0
53200 RENTS EQUIP	725	0	725	0	0
53210 RENTS/LEASES STRU	0	0	0	0	0
53230 SPEC DEPT EXP	15	0	15	0	0
53231 SOFTWARE	0	0	0	0	0
53250 TRANS/TRAVEL	0	0	0	0	0
53251 EDUCATION/TRAINING	0	0	0	0	0
53253 FUEL	385	0	385	0	0
53260 UTILITIES	3,010	0	3,010	0	0
55280 CONTRIBUTION TO OTHER AGENCIES	0	0	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	147,654	0	144,299	0	3,355
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#45650 AMERICAN RESCUE PLAN ACT	(1,118)	0	(1,118)	0	0
#46632 LIAB INSUR ALT SENT	(107)	0	(107)	0	0
#46637 INS SERV	(10,000)	0	(10,000)	0	0
#46639 SFTY OFFICE	(60,000)	0	(60,000)	0	0
#47959 PY INSURANCE DIVDEND	0	0	0	0	0
#47983 REIMBURSE PROJECTS	0	0	0	0	0
#48012 MISC INS CLAIM	0	0	0	0	0
#48030 TRANSFERS IN	0	0	0	0	0
#59390 REIMB PROJ	(50,408)	0	(50,408)	0	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001401 RISK MANAGEMENT/INSURANCE

	Total	General & Admin	INSURANCE ADMIN	RETIREE HEALTH	GENERAL GOVT
Functional Cost	26,021	0	22,666	0	3,355
Allocation Step 1					
Inbound- All Others	2,462	2,462	0	0	0
Reallocate Admin Costs		(2,462)	2,406	0	56
Unallocated Costs	(3,411)	0	0	0	(3,411)
1st Allocation	25,072	0	25,072	0	0
Allocation Step 2					
Inbound- All Others	18,884	18,884	0	0	0
Reallocate Admin Costs		(18,884)	18,455	0	429
Unallocated Costs	(429)	0	0	0	(429)
2nd Allocation	18,455	0	18,455	0	0
Total For 001401 001401 RISK					
Total Allocated	43,527	0	43,527	0	0

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001401 RISK MANAGEMENT/INSURANCE

Activity - INSURANCE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001032 COL VET	1,207	0.1313	33		33	24	57
001033 MAX VET	1,960	0.2132	53		53	39	92
001035 WMS VET	1,092	0.1188	30		30	22	52
001408 IT	2,054	0.2234	56		56	41	97
001409 PURCHASING	880	0.0957	24		24	18	42
001411 BRD OF SUPV	3,338	0.3631	91		91	67	158
001412 CAO	1,918	0.2086	52		52	39	91
001421 AUDITOR	3,636	0.3955	99		99	73	172
001422 TREASURER	38,625	4.2017	1,053		1,053	775	1,828
001423 ASSESSOR	12,461	1.3555	340		340	250	590
001431 CNTY CNSL	759	0.0826	21		21	15	36
001440 PERSONNEL	2,299	0.2501	63		63	46	109
001451 ELECTIONS	1,317	0.1433	36		36	26	62
001473 MAINTENANCE	13,248	1.4411	361		361	266	627
001474 CUSTODIAN	2,250	0.2448	61		61	45	106
001511 SO BAILIFF	276	0.0300	8		8	6	14
001516 DIST ATTN	6,253	0.6802	171		171	126	297
001519 PUBL DEFEND	1,061	0.1154	29		29	21	50
001520 COMMUNICTNS	2,358	0.2565	64		64	47	111
001521 SHERIFF	226,416	24.6302	6,175		6,175	4,548	10,723
001522 DRUG PREVENTTION	1,096	0.1192	30		30	22	52
001524 SHF-BOATING 001521	2,496	0.2715	68		68	50	118
001530 SUPERIOR COURT - CJF	8,173	0.8891	223		223	164	387
001534 JAIL	73,000	7.9411	1,991		1,991	1,466	3,457
001535 PROBATION	9,267	1.0081	253		253	186	439
001559 AG ADM SERV	6,419	0.6983	175		175	129	304
001560 AG COMM	11,706	1.2734	319		319	235	554
001561 WTR MGT	726	0.0790	20		20	15	35
001563 YOUTH OFFEND GNT	1,232	0.1340	34		34	25	59

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001401 RISK MANAGEMENT/INSURANCE

Activity - INSURANCE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001570 CLERK/RECOR	2,215	0.2410	60		60	44	104
001571 CORONER	170	0.0185	5		5	3	8
001576 COMMUNITY DEVELOPMENT	2,211	0.2405	60		60	44	104
001577 ANIMAL CTRL	1,385	0.1507	38		38	28	66
001581 OES	286	0.0311	8		8	6	14
001583 PUBLIC ADMN	78	0.0085	2		2	2	4
001851 VET SERV	140	0.0152	4		4	3	7
001921 LIBRARY	61,380	6.6770	1,674		1,674	1,232	2,906
001922 ADULT LITERACY	130	0.0141	4		4	3	7
001931 AG EXTENS	2,726	0.2965	74		74	55	129
003710 BEHAVORIAL HEALTH ADMIN	73,234	7.9665	1,997		1,997	1,470	3,467
003711 SUBSTANCE ABUSE SERVICES	8,687	0.9450	237		237	174	411
003713 MENTAL HEALTH	122,453	13.3206	3,340		3,340	2,458	5,798
005712 HEALTH	9,209	1.0018	251		251	185	436
005719 ENVIRONMENTAL HEALTH	3,068	0.3337	84		84	62	146
005723 AMBULANCE	1,786	0.1943	49		49	36	85
005810 WELFARE ADMIN	3,791	0.4124	103		103	76	179
005811 WELFARE	25,160	2.7369	686		686	505	1,191
005833 SR NUTRITON	590	0.0642	16		16	12	28
007610 PUBLIC WORKS/ROADS	75,286	8.1897	2,053		2,053	1,511	3,564
011715 AIR/WTR POLL CON	2,184	0.2376	60		60	44	104
013578 FISH AND GAME	1,052	0.1144	29		29	21	50
016475 MIGRANT HOUSING	17,671	1.9223	482		482	355	837
040000 SOLID WASTE	35,097	3.8179	957		957	705	1,662
041000 AIRPORT ENTRPSE	5,548	0.6035	151		151	111	262
042000 TRANSIT AGENCY	15,651	1.7025	427		427	314	741
046000 EAST PARK RESERVOIR	2,947	0.3206	80		80	59	139
110110 ALMOND PARADISE ST LITNG	265	0.0288	7		7	5	12
111111 THOMPSON ST LITNG	265	0.0288	7		7	5	12
115115 WHISPER CRK-CROSS CRK LIT	265	0.0288	7		7	5	12

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001401 RISK MANAGEMENT/INSURANCE

Activity - INSURANCE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
150150 LOCAL COMM CORRCTN	1,119	0.1217	31		31	22	53
153153 COMM CORRTN PRFRM INCENT	1,908	0.2076	52		52	38	90
179179 CC SERV AREA #2	1,382	0.1503	38		38	28	66
182182 SRV AREA#1 CEN RCH	1,454	0.1582	40		40	29	69
272272 MENTAL HLTH SERV FUND	98	0.0107	3		3	2	5
301301 TRANSITIONAL HOUSING	859	0.0934	23		23	17	40
SubTotal	919,273	100.0000	25,072		25,072	18,455	43,527
Total	919,273	100.0000	25,072		25,072	18,455	43,527

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

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 001401 RISK MANAGEMENT/INSURANCE

Receiving Department	Total	INSURANCE ADMIN
001032 COL VET	57	57
001033 MAX VET	92	92
001035 WMS VET	52	52
001408 IT	97	97
001409 PURCHASING	42	42
001411 BRD OF SUPV	158	158
001412 CAO	91	91
001421 AUDITOR	172	172
001422 TREASURER	1,828	1,828
001423 ASSESSOR	590	590
001431 CNTY CNSL	36	36
001440 PERSONNEL	109	109
001451 ELECTIONS	62	62
001473 MAINTENANCE	627	627
001474 CUSTODIAN	106	106
001511 SO BAILIFF	14	14
001516 DIST ATTNY	297	297
001519 PUBL DEFEND	50	50
001520 COMMUNICTNS	111	111
001521 SHERIFF	10,723	10,723
001522 DRUG	52	52
001524 SHF-BOATING	118	118
001530 SUPERIOR COURT -	387	387
001534 JAIL	3,457	3,457
001535 PROBATION	439	439
001559 AG ADM SERV	304	304
001560 AG COMM	554	554
001561 WTR MGT	35	35
001563 YOUTH OFFEND	59	59
001570 CLERK/RECOR	104	104
001571 CORONER	8	8
001576 COMMUNITY	104	104
001577 ANIMAL CTRL	66	66
001581 OES	14	14
001583 PUBLIC ADMN	4	4
001851 VET SERV	7	7
001921 LIBRARY	2,906	2,906
001922 ADULT LITERACY	7	7



Receiving Department	Total	INSURANCE ADMIN
001931 AG EXTENS	129	129
003710 BEHAVORIAL	3,467	3,467
003711 SUBSTANCE ABUSE	411	411
003713 MENTAL HEALTH	5,798	5,798
005712 HEALTH	436	436
005719 ENVIRONMENTAL	146	146
005723 AMBULANCE	85	85
005810 WELFARE ADMIN	179	179
005811 WELFARE	1,191	1,191
005833 SR NUTRITON	28	28
007610 PUBLIC	3,564	3,564
011715 AIR/WTR POLL CON	104	104
013578 FISH AND GAME	50	50
016475 MIGRANT HOUSING	837	837
040000 SOLID WASTE	1,662	1,662
041000 AIRPORT ENTRPSE	262	262
042000 TRANSIT AGENCY	741	741
046000 EAST PARK	139	139
110110 ALMOND PARADISE	12	12
111111 THOMPSON ST	12	12
115115 WHISPER	12	12
150150 LOCAL COMM	53	53
153153 COMM CORR TN	90	90
179179 CC SERV AREA #2	66	66
182182 SRV AREA#1 CEN	69	69
272272 MENTAL HLTH SERV	5	5
301301 TRANSITIONAL	40	40
Direct Billed	0	0
Total	43,527	43,527

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001401 RISK MANAGEMENT/INSURANCE

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
COLUSA VET HALL	57	NA	NA	57
MAXWELL VET HALL	92	NA	NA	92
WMS VET HALL	52	NA	NA	52
BOARD OF SUPV	158	NA	NA	158
ASSESSOR	590	NA	NA	590
ELECTIONS	62	NA	NA	62
SHERIFF BAILIFF	14	NA	NA	14
DISTRICT ATTN	297	NA	NA	297
PUBLIC DEFENDER	50	NA	NA	50
COMMUNICATIONS	111	NA	NA	111
SHERIFF	10,723	NA	NA	10,723
DRUG PREVENTION	52	NA	NA	52
SHERIFF-BOATING	118	NA	NA	118
JUDICIAL DIST	387	NA	NA	387
JAIL	3,457	NA	NA	3,457
PROBATION	439	NA	NA	439
AG ADMIN SERV	304	NA	NA	304
AG COMMISSIONER	554	NA	NA	554
WATER MANAGEMENT	35	NA	NA	35
YOUTHFUL OFFENDER GRANT	59	NA	NA	59
CLERK/RECORDER	104	NA	NA	104
CORONER	8	NA	NA	8
PLANNING/BLDG	104	NA	NA	104
ANIML CNTRL SERV	66	NA	NA	66
OES	14	NA	NA	14
PUBLIC ADMIN	4	NA	NA	4
VETERAN SERVICES	7	NA	NA	7
LIBRARY	2,906	NA	NA	2,906
ADULT LITERACY	7	NA	NA	7
AG EXTENSIONS	129	NA	NA	129
BEHAVIORIAL HEALTH ADMIN SERV	3,467	NA	NA	3,467
SUBSTANCE ABUSE SERVICES	411	NA	NA	411

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001401 RISK MANAGEMENT/INSURANCE

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
MENTAL HEALTH	5,798	NA	NA	5,798
HEALTH	436	NA	NA	436
ENVIRONMENTAL HEALTH	146	NA	NA	146
AMBULANCE SERV	85	NA	NA	85
WELFARE ADMIN #108	179	NA	NA	179
WELFARE #108	1,191	NA	NA	1,191
SR NUTRITION PROGRAM	28	NA	NA	28
PUBLIC WORKS/ROADS	3,564	NA	NA	3,564
AIR/WTR POLL CON	104	NA	NA	104
FISH AND GAME	50	NA	NA	50
1075 MIGRANT HOUSING DEPT	837	NA	NA	837
SOLID WASTE	1,662	NA	NA	1,662
AIRPORT ENTRPSE	262	NA	NA	262
TRANSIT AGENCY	741	NA	NA	741
EAST PARK RESERVOIR	139	NA	NA	139
ALMOND PARADISE ST LITNG	12	NA	NA	12
THOMPSON ST LITNG	12	NA	NA	12
WHISPER CRK-CROSS CRK LIT	12	NA	NA	12
LOCAL COMM CORRCTN 002528	53	NA	NA	53
COMM CORRTN PRFRM INCENT 002531	90	NA	NA	90
CC SERV AREA #2	66	NA	NA	66
SRV AREA#1 CEN RCH	69	NA	NA	69
MENTAL HLTH SERV FUND	5	NA	NA	5
TRANSITIONAL HOUSING	40	NA	NA	40
Department Total:	40,419	0	0	40,419
Grand Total:	40,419	0	0	40,419

COLUSA COUNTY

Schedule 4.1 Narrative Description of 2022-2023 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 2022-2023 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 2022-2023 Fiscal Year.

ACCOUNTING SYSTEM

The Information Technology Department maintains the County's financial accounting systems. The costs related to this function were allocated based on the IT personnel's time spent on maintaining the old financial system.

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 2022-2023 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.

COLUSA COUNTY
Schedule .2 - Costs To Be Allocated
For Department 001408 IT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	799,911			799,911
FIXED ASSETS	(46,638)			
Total Deductions:	(46,638)			(46,638)
BUILDING DEPREC	861		861	
EQUIPMENT DEPREC	16,194		16,194	
001401 RISK MANAGEMENT/INSURANCE	56	41	97	
001408 IT		6,105	6,105	
001409 PURCHASING		2,034	2,034	
001412 CAO		3,431	3,431	
001421 AUDITOR		8,232	8,232	
001422 TREASURER		4,064	4,064	
001431 CNTY CNSL		2,234	2,234	
001440 PERSONNEL		5,577	5,577	
001473 MAINTENANCE		3,565	3,565	
001474 CUSTODIAN		12,884	12,884	
Total Allocated Additions:	17,111	48,167	65,278	65,278
#46612 PROP TAX ADMIN	(835)			
#47910 SALE OF FIXED ASSETS	0			
#47912 LOSS ON SALE/DISPOSAL OF FA	0			
#47915 DENTAL STBLZ REIMB	(110)			
#47983 MISC- OTHER REVENUE	(2,254)			
#47959 PY INSURANCE DIVIDEND	0			
#48012 MISC REIMBURSEMENT	0			
#48030 TRANSFERS IN	0			
#59390 REIMB PROJ	(8,566)			
Total Departmental Cost Adjustments:	(11,765)			(11,765)
Total To Be Allocated:	758,619	48,167		806,786

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001408 IT

	Total	General & Admin	GENERAL IT ADMIN	IT ACCOUNTING SYSTEM	IT SPECIAL PROJECTS
Wages & Benefits					
SALARIES & WAGES	673,442	0	361,465	723	303,306
Other Expense & Cost					
53050 CLOTHING & PERSONAL SUPP	0	0	0	0	0
53060 COMMUNICATIONS	13,409	0	13,318	0	0
53061 COMM-CELL PHONE	3,494	0	3,470	0	0
53090 HOUSEHOLD EXPENSE	0	0	0	0	0
53100 INSURANCE	2,054	0	2,040	0	0
53120 MAINTENANCE-EQUIP	16,140	0	16,030	0	0
53121 MAINTENANCE-SOFTWARE	19,378	0	19,246	0	0
53124 MAINTENANCE-SOFTWARE	0	0	0	0	0
53130 MAINTENANCE-STRU,IMP,GRN	0	0	0	0	0
53150 MEMBERSHIPS	677	0	672	0	0
53163 FINANCE/LATE CHARGE	0	0	0	0	0
53170 OFFICE EXPENSE	360	0	358	0	0
53171 POSTAGE	25	0	25	0	0
53180 PROF SPEC SERV	6,351	0	6,308	0	0
53190 PUBL NOTICE	0	0	0	0	0
53200 RENT/LEASE EQUIPMENT	124	0	123	0	0
53220 SMALL TOOLS	232	0	230	0	0
53221 SMALL TOOL/INSTRUM-SAFETY	0	0	0	0	0
53230 SPEC DEPT EXP	1,573	0	1,562	0	0
53231 SOFTWARE	11,726	0	11,646	0	0
53250 TRANS/TRAVEL	358	0	356	0	0
53251 EDUCATION/TRAINING	2,650	0	2,632	0	0
53253 FUEL	1,280	0	1,271	0	0
*FIXED ASSETS	46,638	46,638	0	0	0
Departmental Totals					
Total Expenditures	799,911	46,638	440,752	723	303,306
Deductions					
Total Deductions	(46,638)	(46,638)	0	0	0
Cost Adjustments					
#46612 PROP TAX ADMIN	(835)	0	0	0	0
#47910 SALE OF FIXED ASSETS	0	0	0	0	0
#47912 LOSS ON SALE/DISPOSAL OF FA	0	0	0	0	0
#47915 DENTAL STBLZ REIMB	(110)	0	(110)	0	0
#47983 MISC- OTHER REVENUE	(2,254)	0	(2,254)	0	0
#47959 PY INSURANCE DIVIDEND	0	0	0	0	0
#48012 MISC REIMBURSEMENT	0	0	0	0	0
#48030 TRANSFERS IN	0	0	0	0	0
#59390 REIMB PROJ	(8,566)	0	(8,566)	0	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001408 IT

	Total	General & Admin	GENERAL IT ADMIN	IT ACCOUNTING SYSTEM	IT SPECIAL PROJECTS
Functional Cost	741,508	0	429,822	723	303,306
Allocation Step 1					
Inbound- All Others	17,111	17,111	0	0	0
Reallocate Admin Costs		(17,111)	10,057	17	6,921
Unallocated Costs	(7,773)	0	0	0	0
1st Allocation	750,846	0	439,879	740	310,227
Allocation Step 2					
Inbound- All Others	48,167	48,167	0	0	0
Reallocate Admin Costs		(48,167)	28,307	48	19,484
Unallocated Costs	(328)	0	0	0	0
2nd Allocation	47,839	0	28,307	48	19,484
Total For 001408 001408 IT					
Total Allocated	798,685	0	468,186	788	329,711

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001408 IT

	RETIREE HEALTH	GENERAL GOVT
Wages & Benefits		
SALARIES & WAGES	3,373	4,575
Other Expense & Cost		
53050 CLOTHING & PERSONAL SUPP	0	0
53060 COMMUNICATIONS	0	91
53061 COMM-CELL PHONE	0	24
53090 HOUSEHOLD EXPENSE	0	0
53100 INSURANCE	0	14
53120 MAINTENANCE-EQUIP	0	110
53121 MAINTENANCE-SOFTWARE	0	132
53124 MAINTENANCE-SOFTWARE	0	0
53130 MAINTENANCE-STRU,IMP,GRN	0	0
53150 MEMBERSHIPS	0	5
53163 FINANCE/LATE CHARGE	0	0
53170 OFFICE EXPENSE	0	2
53171 POSTAGE	0	0
53180 PROF SPEC SERV	0	43
53190 PUBL NOTICE	0	0
53200 RENT/LEASE EQUIPMENT	0	1
53220 SMALL TOOLS	0	2
53221 SMALL TOOL/INSTRUM-SAFETY	0	0
53230 SPEC DEPT EXP	0	11
53231 SOFTWARE	0	80
53250 TRANS/TRAVEL	0	2
53251 EDUCATION/TRAINING	0	18
53253 FUEL	0	9
*FIXED ASSETS	0	0
Departmental Totals		
Total Expenditures	3,373	5,119
Deductions		
Total Deductions	0	0
Cost Adjustments		
#46612 PROP TAX ADMIN	0	(835)
#47910 SALE OF FIXED ASSETS	0	0
#47912 LOSS ON SALE/DISPOSAL OF FA	0	0
#47915 DENTAL STBLZ REIMB	0	0
#47983 MISC- OTHER REVENUE	0	0
#47959 PY INSURANCE DIVIDEND	0	0
#48012 MISC REIMBURSEMENT	0	0
#48030 TRANSFERS IN	0	0
#59390 REIMB PROJ	0	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001408 IT

	RETIREE HEALTH	GENERAL GOVT
Functional Cost	3,373	4,284
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	0	116
Unallocated Costs	(3,373)	(4,400)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	0	328
Unallocated Costs	0	(328)
2nd Allocation	0	0
Total For 001408 001408 IT		
Total Allocated	0	0

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001408 IT

Activity - GENERAL IT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001401 RISK MANAGEMENT/INSURANCE	10,000	0.2776	1,221		1,221		1,221
001408 IT	50,000	1.3878	6,105		6,105		6,105
001409 PURCHASING	20,000	0.5551	2,442		2,442	160	2,602
001411 BRD OF SUPV	50,000	1.3878	6,105		6,105	400	6,505
001412 CAO	50,000	1.3878	6,105		6,105	400	6,505
001421 AUDITOR	110,000	3.0532	13,430		13,430	879	14,309
001422 TREASURER	44,629	1.2387	5,449		5,449	357	5,806
001423 ASSESSOR	100,000	2.7756	12,209		12,209	799	13,008
001431 CNTY CNSL	30,000	0.8327	3,663		3,663	240	3,903
001440 PERSONNEL	40,000	1.1103	4,884		4,884	320	5,204
001451 ELECTIONS	34,000	0.9437	4,151		4,151	272	4,423
001473 MAINTENANCE	50,000	1.3878	6,105		6,105	400	6,505
001474 CUSTODIAN	50,000	1.3878	6,105		6,105	400	6,505
001511 SO BAILIFF	25,000	0.6939	3,052		3,052	200	3,252
001516 DIST ATTN	108,500	3.0116	13,247		13,247	867	14,114
001520 COMMUNICTNS	30,000	0.8327	3,663		3,663	240	3,903
001521 SHERIFF	182,025	5.0524	22,224		22,224	1,454	23,678
001534 JAIL	59,775	1.6591	7,298		7,298	478	7,776
001535 PROBATION	136,500	3.7888	16,666		16,666	1,091	17,757
001536 VICTIM WITN 001516	21,500	0.5968	2,625		2,625	172	2,797
001559 AG ADM SERV	50,000	1.3878	6,105		6,105	400	6,505
001560 AG COMM	80,000	2.2205	9,768		9,768	639	10,407
001561 WTR MGT	10,000	0.2776	1,221		1,221	80	1,301
001563 YOUTH OFFEND GNT	14,500	0.4025	1,770		1,770	116	1,886
001570 CLERK/RECOR	34,000	0.9437	4,151		4,151	272	4,423
001571 CORONER	10,000	0.2776	1,221		1,221	80	1,301
001576 COMMUNITY DEVELOPMENT	60,000	1.6654	7,326		7,326	479	7,805
001577 ANIMAL CTRL	30,000	0.8327	3,663		3,663	240	3,903
001581 OES	13,200	0.3664	1,612		1,612	105	1,717

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001408 IT

Activity - GENERAL IT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001583 PUBLIC ADMN	704	0.0195	86		86	6	92
001851 VET SERV	10,000	0.2776	1,221		1,221	80	1,301
001921 LIBRARY	108,601	3.0144	13,260		13,260	868	14,128
001931 AG EXTENS	30,000	0.8327	3,663		3,663	240	3,903
003710 BEHAVORIAL HEALTH ADMIN	65,000	1.8042	7,936		7,936	519	8,455
003713 MENTAL HEALTH	611,333	16.9684	74,639		74,639	4,878	79,517
005712 HEALTH	220,000	6.1064	26,861		26,861	1,758	28,619
005719 ENVIRONMENTAL HEALTH	50,000	1.3878	6,105		6,105	400	6,505
005810 WELFARE ADMIN	95,000	2.6369	11,599		11,599	759	12,358
005811 WELFARE	580,000	16.0987	70,815	-8,566	62,249	4,634	66,883
005833 SR NUTRITON	10,000	0.2776	1,221		1,221	80	1,301
007610 PUBLIC WORKS/ROADS	160,000	4.4410	19,535		19,535	1,278	20,813
011715 AIR/WTR POLL CON	30,000	0.8327	3,663		3,663	240	3,903
016475 MIGRANT HOUSING	30,000	0.8327	3,663		3,663	240	3,903
042000 TRANSIT AGENCY	10,000	0.2776	1,221		1,221	80	1,301
046000 EAST PARK RESERVOIR	20,000	0.5551	2,442		2,442	160	2,602
150150 LOCAL COMM CORRCTN	55,000	1.5266	6,715		6,715	439	7,154
153153 COMM CORRTRN PRFRM INCENT	13,500	0.3747	1,648		1,648	108	1,756
SubTotal	3,602,767	100.0000	439,879	-8,566	431,313	28,307	459,620
Direct Billed				8,566	8,566		8,566
Total	3,602,767	100.0000	439,879		439,879	28,307	468,186

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

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001408 IT

Activity - IT ACCOUNTING SYSTEM MAIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OUTSIDE AGENCIES	100	100.0000	740		740	48	788
SubTotal	100	100.0000	740		740	48	788
Total	100	100.0000	740		740	48	788

Allocation Basis: ACCOUNTING SYSTEM MAINTENANCE
Allocation Source: EMPLOYEE TIME RECORDS

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001408 IT

Activity - IT SPECIAL PROJECTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001401 RISK MANAGEMENT/INSURANCE	119	0.0392	122		122		122
001409 PURCHASING	169	0.0557	173		173	11	184
001411 BRD OF SUPV	617	0.2034	631		631	40	671
001412 CAO	3,545	1.1688	3,626		3,626	228	3,854
001421 AUDITOR	1,892	0.6238	1,935		1,935	122	2,057
001422 TREASURER	319	0.1052	326		326	21	347
001431 CNTY CNSL	3,226	1.0636	3,300		3,300	207	3,507
001440 PERSONNEL	1,563	0.5153	1,599		1,599	100	1,699
001451 ELECTIONS	715	0.2357	731		731	46	777
001473 MAINTENANCE	308	0.1015	315		315	20	335
001514 GRAND JURY	228	0.0752	233		233	15	248
001516 DIST ATTN	5,810	1.9156	5,943		5,943	373	6,316
001521 SHERIFF	65,887	21.7230	67,389		67,389	4,233	71,622
001535 PROBATION	9,285	3.0613	9,497		9,497	597	10,094
001536 VICTIM WITN 001516	283	0.0933	289		289	18	307
001560 AG COMM	12,379	4.0814	12,661		12,661	796	13,457
001570 CLERK/RECOR	8,004	2.6389	8,187		8,187	514	8,701
001576 COMMUNITY DEVELOPMENT	10,610	3.4981	10,852		10,852	682	11,534
001921 LIBRARY	34,736	11.4525	35,529		35,529	2,232	37,761
001931 AG EXTENS	943	0.3109	965		965	61	1,026
003710 BEHAVORIAL HEALTH ADMIN	46,451	15.3149	47,511		47,511	2,985	50,496
005712 HEALTH	19,929	6.5706	20,384		20,384	1,281	21,665
005719 ENVIRONMENTAL HEALTH	371	0.1223	379		379	24	403
005810 WELFARE ADMIN	39,461	13.0103	40,361		40,361	2,536	42,897
005811 WELFARE	28,532	9.4070	29,183		29,183	1,834	31,017
007610 PUBLIC WORKS/ROADS	5,197	1.7135	5,316		5,316	334	5,650
011715 AIR/WTR POLL CON	85	0.0280	87		87	5	92
016475 MIGRANT HOUSING	1,295	0.4270	1,325		1,325	83	1,408
042000 TRANSIT AGENCY	1,169	0.3854	1,196		1,196	75	1,271

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001408 IT

Activity - IT SPECIAL PROJECTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
428000 COL CEM DIST	99	0.0326	101		101	6	107
OUTSIDE AGENCIES	79	0.0260	81		81	5	86
SubTotal	303,306	100.0000	310,227		310,227	19,484	329,711
Total	303,306	100.0000	310,227		310,227	19,484	329,711

Allocation Basis: IT SPECIAL PROJ COST
Allocation Source: INFORMATION TECHNOLOGY EMPLOYEE TIME RECORDS

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 001408 IT

Receiving Department	Total	GENERAL IT ADMIN	IT ACCOUNTING	IT SPECIAL PROJECTS
001401 RISK	1,343	1,221	0	122
001408 IT	6,105	6,105	0	0
001409 PURCHASING	2,786	2,602	0	184
001411 BRD OF SUPV	7,176	6,505	0	671
001412 CAO	10,359	6,505	0	3,854
001421 AUDITOR	16,366	14,309	0	2,057
001422 TREASURER	6,153	5,806	0	347
001423 ASSESSOR	13,008	13,008	0	0
001431 CNTY CNSL	7,410	3,903	0	3,507
001440 PERSONNEL	6,903	5,204	0	1,699
001451 ELECTIONS	5,200	4,423	0	777
001473 MAINTENANCE	6,840	6,505	0	335
001474 CUSTODIAN	6,505	6,505	0	0
001511 SO BAILIFF	3,252	3,252	0	0
001514 GRAND JURY	248	0	0	248
001516 DIST ATTN	20,430	14,114	0	6,316
001520 COMMUNICTNS	3,903	3,903	0	0
001521 SHERIFF	95,300	23,678	0	71,622
001534 JAIL	7,776	7,776	0	0
001535 PROBATION	27,851	17,757	0	10,094
001536 VICTIM WITN 001516	3,104	2,797	0	307
001559 AG ADM SERV	6,505	6,505	0	0
001560 AG COMM	23,864	10,407	0	13,457
001561 WTR MGT	1,301	1,301	0	0
001563 YOUTH OFFEND	1,886	1,886	0	0
001570 CLERK/RECOR	13,124	4,423	0	8,701
001571 CORONER	1,301	1,301	0	0
001576 COMMUNITY	19,339	7,805	0	11,534
001577 ANIMAL CTRL	3,903	3,903	0	0
001581 OES	1,717	1,717	0	0
001583 PUBLIC ADMN	92	92	0	0
001851 VET SERV	1,301	1,301	0	0
001921 LIBRARY	51,889	14,128	0	37,761
001931 AG EXTENS	4,929	3,903	0	1,026
003710 BEHAVORIAL	58,951	8,455	0	50,496
003713 MENTAL HEALTH	79,517	79,517	0	0
005712 HEALTH	50,284	28,619	0	21,665
005719 ENVIRONMENTAL	6,908	6,505	0	403



COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 001408 IT

Receiving Department	Total	GENERAL IT ADMIN	IT ACCOUNTING	IT SPECIAL PROJECTS
005810 WELFARE ADMIN	55,255	12,358	0	42,897
005811 WELFARE	97,900	66,883	0	31,017
005833 SR NUTRITON	1,301	1,301	0	0
007610 PUBLIC	26,463	20,813	0	5,650
011715 AIR/WTR POLL CON	3,995	3,903	0	92
016475 MIGRANT HOUSING	5,311	3,903	0	1,408
042000 TRANSIT AGENCY	2,572	1,301	0	1,271
046000 EAST PARK	2,602	2,602	0	0
150150 LOCAL COMM	7,154	7,154	0	0
153153 COMM CORR TN	1,756	1,756	0	0
428000 COL CEM DIST	107	0	0	107
OUTSIDE AGENCIES	874	0	788	86
Direct Billed	8,566	8,566	0	0
Total	798,685	468,186	788	329,711



COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001408 IT

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
BOARD OF SUPV	7,176	NA	NA	7,176
ASSESSOR	13,008	NA	NA	13,008
ELECTIONS	5,200	NA	NA	5,200
SHERIFF BAILIFF	3,252	NA	NA	3,252
GRAND JURY	248	NA	NA	248
DISTRICT ATTN	20,430	NA	NA	20,430
COMMUNICATIONS	3,903	NA	NA	3,903
SHERIFF	95,300	NA	NA	95,300
JAIL	7,776	NA	NA	7,776
PROBATION	27,851	NA	NA	27,851
VICTIM WITH PROG	3,104	NA	NA	3,104
AG ADMIN SERV	6,505	NA	NA	6,505
AG COMMISSIONER	23,864	NA	NA	23,864
WATER MANAGEMENT	1,301	NA	NA	1,301
YOUTHFUL OFFENDER GRANT	1,886	NA	NA	1,886
CLERK/RECORDER	13,124	NA	NA	13,124
CORONER	1,301	NA	NA	1,301
PLANNING/BLDG	19,339	NA	NA	19,339
ANIML CNTRL SERV	3,903	NA	NA	3,903
OES	1,717	NA	NA	1,717
PUBLIC ADMIN	92	NA	NA	92
VETERAN SERVICES	1,301	NA	NA	1,301
LIBRARY	51,889	NA	NA	51,889
AG EXTENSIONS	4,929	NA	NA	4,929
BEHAVIORIAL HEALTH ADMIN SERV	58,951	NA	NA	58,951
MENTAL HEALTH	79,517	NA	NA	79,517
HEALTH	50,284	NA	NA	50,284
ENVIRONMENTAL HEALTH	6,908	NA	NA	6,908
WELFARE ADMIN #108	55,255	NA	NA	55,255
WELFARE #108	97,900	NA	NA	97,900
SR NUTRITION PROGRAM	1,301	NA	NA	1,301
PUBLIC WORKS/ROADS	26,463	NA	NA	26,463

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001408 IT

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
AIR/WTR POLL CON	3,995	NA	NA	3,995
1075 MIGRANT HOUSING DEPT	5,311	NA	NA	5,311
TRANSIT AGENCY	2,572	NA	NA	2,572
EAST PARK RESERVOIR	2,602	NA	NA	2,602
LOCAL COMM CORRCTN 002528	7,154	NA	NA	7,154
COMM CORRRTN PRFRM INCENT 002531	1,756	NA	NA	1,756
COL CEM DIST	107	NA	NA	107
OUTSIDE AGENCIES	874	NA	NA	874
Department Total:	719,349	0	0	719,349
Grand Total:	719,349	0	0	719,349

COLUSA COUNTY
Schedule 5.1 Narrative Description of 2022-2023 Costs to be Allocated
For Department 409 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 2022-2023 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 2022-2023 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 2022-2023 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 2022-2023 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 2022-2023 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.

COLUSA COUNTY
Schedule .2 - Costs To Be Allocated
For Department 001409 PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	205,853			205,853
FIXED ASSETS	(13,138)			
Total Deductions:	(13,138)			(13,138)
BUILDING DEPREC	642		642	
EQUIPMENT DEPREC	3,958		3,958	
001401 RISK MANAGEMENT/INSURANCE	24	18	42	
001408 IT	2,615	171	2,786	
001409 PURCHASING		1,873	1,873	
001412 CAO		1,806	1,806	
001421 AUDITOR		4,063	4,063	
001422 TREASURER		2,389	2,389	
001431 CNTY CNSL		18,780	18,780	
001440 PERSONNEL		2,252	2,252	
001473 MAINTENANCE		2,770	2,770	
001474 CUSTODIAN		13,051	13,051	
Total Allocated Additions:	7,239	47,173	54,412	54,412
#46875 C/S REIMB	(13)			
#47915 DENTAL STABILIZATION REIMB	(46)			
#47959 PY INSURANCE DIVIDEND	0			
#48013 MISC OTHER REFUNDS	0			
#48011 MISC REBATE	0			
#48030 TRANSFERS IN	0			
#59295 DEPT PURCHASE	(84,614)			
Total Departmental Cost Adjustments:	(84,673)			(84,673)
Total To Be Allocated:	115,281	47,173		162,454

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001409 PURCHASING

	Total	General & Admin	SERVICE & SUPPLIES	COPIER	POSTAGE
Wages & Benefits					
SALARIES & BENEFITS	94,021	64,714	9,379	150	520
Other Expense & Cost					
53060 COMMUNICATIONS	819	819	0	0	0
53061 COMMUNICATIONS-CELL	360	360	0	0	0
53090 HOUSEHOLD	0	0	0	0	0
53100 INSURANCE	880	880	0	0	0
53120 MAINT-EQUIPMENT	2,215	0	0	2,215	0
53121 MAINT-SOFTWARE	338	338	0	0	0
53150 MEMBERSHIPS	535	535	0	0	0
53161 BANK FEES	0	0	0	0	0
53163 FINANCE/LATE CHARGES	(162)	0	0	0	0
53170 OFFICE EXPENSE	1,291	1,291	0	0	0
53174 SERVICES & SUPPLIES	28,298	0	0	0	0
53171 POSTAGE	2	2	0	0	0
53176 POSTAGE-OTHER DEPTS	54,000	0	0	0	0
53180 PROF/SPEC SERVICES	1	1	0	0	0
53190 PUBL/LEGAL NOTICES	96	96	0	0	0
53200 RENTS & LEASES	9,677	0	0	4,978	4,699
53230 SPECIAL DEPT EXP	20	20	0	0	0
53231 SOFTWARE	324	324	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
53255 FUEL--OTHER DEPT	0	0	0	0	0
53260 UTILITIES	0	0	0	0	0
55250 DISPUTED CHARGES	0	0	0	0	0
*FIXED ASSETS	13,138	13,138	0	0	0
Departmental Totals					
Total Expenditures	205,853	82,518	9,379	7,343	5,219
Deductions					
Total Deductions	(13,138)	(13,138)	0	0	0
Cost Adjustments					
#46875 C/S REIMB	(13)	0	0	0	0
#47915 DENTAL STABILIZATION REIMB	(46)	(46)	0	0	0
#47959 PY INSURANCE DIVIDEND	0	0	0	0	0
#48013 MISC OTHER REFUNDS	0	0	0	0	0
#48011 MISC REBATE	0	0	0	0	0
#48030 TRANSFERS IN	0	0	0	0	0
#59295 DEPT PURCHASE	(84,614)	(2,491)	0	0	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001409 PURCHASING

	Total	General & Admin	SERVICE & SUPPLIES	COPIER	POSTAGE
Functional Cost	108,042	66,843	9,379	7,343	5,219
Allocation Step 1					
Inbound- All Others	7,239	7,239	0	0	0
Reallocate Admin Costs		(74,082)	16,868	13,201	9,386
1st Allocation	115,281	0	26,247	20,544	14,605
Allocation Step 2					
Inbound- All Others	47,173	47,173	0	0	0
Reallocate Admin Costs		(47,173)	10,741	8,406	5,977
2nd Allocation	47,173	0	10,741	8,406	5,977
Total For 001409 001409 PURCHASING					
Total Allocated	162,454	0	36,988	28,950	20,582

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001409 PURCHASING

	DEPTS PURCHASES	SPECIAL PURCHASES	RETIREE HEALTH	GENERAL GOVT
Wages & Benefits				
SALARIES & BENEFITS	0	19,258	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	(162)	0	0	0
53170 OFFICE EXPENSE	0	0	0	0
53174 SERVICES & SUPPLIES	28,298	0	0	0
53171 POSTAGE	0	0	0	0
53176 POSTAGE-OTHER DEPTS	54,000	0	0	0
53180 PROF/SPEC SERVICES	0	0	0	0
53190 PUBL/LEGAL NOTICES	0	0	0	0
53200 RENTS & LEASES	0	0	0	0
53230 SPECIAL DEPT EXP	0	0	0	0
53231 SOFTWARE	0	0	0	0
53250 TRANS/TRAVEL	0	0	0	0
53251 EDUCATION & TRAINING	0	0	0	0
53253 FUEL	0	0	0	0
53255 FUEL--OTHER DEPT	0	0	0	0
53260 UTILITIES	0	0	0	0
55250 DISPUTED CHARGES	0	0	0	0
*FIXED ASSETS	0	0	0	0
Departmental Totals				
Total Expenditures	82,136	19,258	0	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
#46875 C/S REIMB	(13)	0	0	0
#47915 DENTAL STABILIZATION REIMB	0	0	0	0
#47959 PY INSURANCE DIVIDEND	0	0	0	0
#48013 MISC OTHER REFUNDS	0	0	0	0
#48011 MISC REBATE	0	0	0	0
#48030 TRANSFERS IN	0	0	0	0
#59295 DEPT PURCHASE	(82,123)	0	0	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001409 PURCHASING

	DEPTS PURCHASES	SPECIAL PURCHASES	RETIREE HEALTH	GENERAL GOVT
Functional Cost	0	19,258	0	0
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	0	34,627	0	0
1st Allocation	0	53,885	0	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	0	22,049	0	0
2nd Allocation	0	22,049	0	0
Total For 001409 001409 PURCHASING				
Total Allocated	0	75,934	0	0



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001409 PURCHASING

Activity - SERVICE & SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001401 RISK MANAGEMENT/INSURANCE	5	1.4286	375		375		375
001408 IT	2	0.5714	150		150		150
001409 PURCHASING	25	7.1428	1,872		1,872		1,872
001411 BRD OF SUPV	1	0.2857	75		75	34	109
001412 CAO	14	4.0000	1,050		1,050	473	1,523
001421 AUDITOR	12	3.4286	900		900	405	1,305
001422 TREASURER	12	3.4286	900		900	405	1,305
001423 ASSESSOR	12	3.4286	900		900	405	1,305
001431 CNTY CNSL	12	3.4286	900		900	405	1,305
001440 PERSONNEL	13	3.7143	975		975	439	1,414
001451 ELECTIONS	12	3.4286	900		900	405	1,305
001473 MAINTENANCE	3	0.8571	225		225	101	326
001474 CUSTODIAN	12	3.4286	900		900	405	1,305
001514 GRAND JURY	4	1.1429	300		300	135	435
001516 DIST ATTN	14	4.0000	1,050		1,050	473	1,523
001521 SHERIFF	4	1.1429	300		300	135	435
001534 JAIL	1	0.2857	75		75	34	109
001535 PROBATION	13	3.7143	975		975	439	1,414
001536 VICTIM WITN 001516	12	3.4286	900		900	405	1,305
001560 AG COMM	10	2.8571	750		750	338	1,088
001570 CLERK/RECOR	12	3.4286	900		900	405	1,305
001571 CORONER	1	0.2857	75		75	34	109
001576 COMMUNITY DEVELOPMENT	12	3.4286	900		900	405	1,305
001851 VET SERV	8	2.2857	600		600	270	870
001921 LIBRARY	13	3.7143	975		975	439	1,414
001922 ADULT LITERACY	1	0.2857	75		75	34	109
003710 BEHAVIORIAL HEALTH ADMIN	1	0.2857	75		75	34	109
003711 SUBSTANCE ABUSE SERVICES	1	0.2857	75		75	34	109
003713 MENTAL HEALTH	15	4.2857	1,125		1,125	507	1,632

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001409 PURCHASING

Activity - SERVICE & SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
005712 HEALTH	13	3.7143	975		975	439	1,414
005719 ENVIRONMENTAL HEALTH	12	3.4286	900		900	405	1,305
005810 WELFARE ADMIN	2	0.5714	150		150	68	218
005811 WELFARE	14	4.0000	1,050		1,050	473	1,523
006820 CATEG AID/SAWS HHS 005811	2	0.5714	150		150	68	218
007610 PUBLIC WORKS/ROADS	2	0.5714	150		150	68	218
011715 AIR/WTR POLL CON	10	2.8571	750		750	338	1,088
013578 FISH AND GAME	12	3.4286	900		900	405	1,305
016475 MIGRANT HOUSING	7	2.0000	525		525	236	761
041000 AIRPORT ENTRPSE	5	1.4286	375		375	169	544
042000 TRANSIT AGENCY	1	0.2857	75		75	34	109
046000 EAST PARK RESERVOIR	2	0.5714	150		150	68	218
150150 LOCAL COMM CORRCTN	1	0.2857	75		75	34	109
428000 COL CEM DIST	9	2.5714	675		675	304	979
529000 CRTINA CSD RED RNCH ZN2	1	0.2857	75		75	34	109
SubTotal	350	100.0000	26,247		26,247	10,741	36,988
Total	350	100.0000	26,247		26,247	10,741	36,988

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 001409 PURCHASING

Activity - COPIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001401 RISK MANAGEMENT/INSURANCE	2	0.0526	11		11		11
001412 CAO	553	14.5526	2,990		2,990	1,224	4,214
001421 AUDITOR	120	3.1579	649		649	266	915
001422 TREASURER	312	8.2105	1,687		1,687	691	2,378
001440 PERSONNEL	504	13.2632	2,725		2,725	1,115	3,840
001451 ELECTIONS	984	25.8947	5,320		5,320	2,178	7,498
001474 CUSTODIAN	56	1.4737	303		303	124	427
001514 GRAND JURY	15	0.3947	81		81	33	114
001521 SHERIFF	20	0.5263	108		108	44	152
001570 CLERK/RECOR	12	0.3158	65		65	27	92
001576 COMMUNITY DEVELOPMENT	38	1.0000	205		205	84	289
013578 FISH AND GAME	57	1.5000	308		308	126	434
041000 AIRPORT ENTRPSE	1,127	29.6580	6,092		6,092	2,494	8,586
SubTotal	3,800	100.0000	20,544		20,544	8,406	28,950
Total	3,800	100.0000	20,544		20,544	8,406	28,950

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

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001409 PURCHASING

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001401 RISK MANAGEMENT/INSURANCE	16	0.0305	4		4		4
001408 IT	25	0.0476	7		7		7
001409 PURCHASING	5	0.0095	1		1		1
001412 CAO	1,003	1.9100	279		279	114	393
001421 AUDITOR	5,030	9.5786	1,399		1,399	573	1,972
001422 TREASURER	7,347	13.9908	2,043		2,043	837	2,880
001423 ASSESSOR	6,171	11.7514	1,716		1,716	703	2,419
001431 CNTY CNSL	495	0.9426	138		138	56	194
001440 PERSONNEL	378	0.7198	105		105	43	148
001451 ELECTIONS	7,544	14.3660	2,098		2,098	859	2,957
001473 MAINTENANCE	66	0.1257	18		18	8	26
001516 DIST ATTN	820	1.5615	228		228	93	321
001535 PROBATION	758	1.4435	211		211	86	297
001536 VICTIM WITN 001516	46	0.0876	13		13	5	18
001560 AG COMM	314	0.5979	87		87	36	123
001570 CLERK/RECOR	1,976	3.7629	550		550	225	775
001576 COMMUNITY DEVELOPMENT	653	1.2435	182		182	74	256
001851 VET SERV	69	0.1314	19		19	8	27
001921 LIBRARY	967	1.8414	269		269	110	379
003713 MENTAL HEALTH	2,682	5.1073	746		746	306	1,052
005712 HEALTH	743	1.4149	207		207	85	292
005719 ENVIRONMENTAL HEALTH	564	1.0740	157		157	64	221
005810 WELFARE ADMIN	55	0.1047	15		15	6	21
005811 WELFARE	13,775	26.2316	3,832		3,832	1,571	5,403
007610 PUBLIC WORKS/ROADS	10	0.0190	3		3	1	4
011715 AIR/WTR POLL CON	624	1.1883	174		174	71	245
013578 FISH AND GAME	152	0.2895	42		42	17	59
016475 MIGRANT HOUSING	34	0.0647	9		9	4	13
428000 COL CEM DIST	113	0.2152	31		31	13	44

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001409 PURCHASING

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
529000 CRTINA CSD RED RNCH ZN2	63	0.1200	18		18	7	25
OUTSIDE AGENCIES	15	0.0286	4		4	2	6
SubTotal	52,513	100.0000	14,605		14,605	5,977	20,582
Total	52,513	100.0000	14,605		14,605	5,977	20,582

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

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001409 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 001409 PURCHASING

Activity - SPECIAL PURCHASES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001141 SHERIFF-SLESF 001521	312.00	1.6201	873		873	371	1,244
001401 RISK MANAGEMENT/INSURANCE	46.00	0.2389	129		129		129
001408 IT	671.00	3.4843	1,877		1,877		1,877
001411 BRD OF SUPV	254.00	1.3189	711		711	302	1,013
001412 CAO	694.00	3.6037	1,942		1,942	825	2,767
001421 AUDITOR	359.00	1.8642	1,005		1,005	427	1,432
001422 TREASURER	382.00	1.9836	1,069		1,069	454	1,523
001423 ASSESSOR	231.00	1.1995	646		646	275	921
001431 CNTY CNSL	46.00	0.2389	129		129	55	184
001440 PERSONNEL	382.00	1.9836	1,069		1,069	454	1,523
001451 ELECTIONS	335.00	1.7395	937		937	398	1,335
001473 MAINTENANCE	1,781.00	9.2479	4,979		4,979	2,119	7,098
001474 CUSTODIAN	405.00	2.1030	1,133		1,133	482	1,615
001511 SO BAILIFF	12.00	0.0623	34		34	14	48
001513 HOME SECUR 001581	231.00	1.1995	646		646	275	921
001514 GRAND JURY	69.00	0.3583	193		193	82	275
001516 DIST ATTN	289.00	1.5007	809		809	344	1,153
001520 COMMUNICTNS	46.00	0.2389	129		129	55	184
001521 SHERIFF	659.00	3.4220	1,844		1,844	784	2,628
001524 SHF-BOATING 001521	35.00	0.1817	98		98	42	140
001534 JAIL	532.00	2.7625	1,489		1,489	633	2,122
001535 PROBATION	578.00	3.0014	1,617		1,617	687	2,304
001536 VICTIM WITN 001516	23.00	0.1194	64		64	27	91
001560 AG COMM	35.00	0.1817	98		98	42	140
001563 YOUTH OFFEND GNT	12.00	0.0623	34		34	14	48
001570 CLERK/RECOR	197.00	1.0230	551		551	234	785
001571 CORONER	116.00	0.6023	325		325	138	463
001576 COMMUNITY DEVELOPMENT	197.00	1.0230	551		551	234	785
001577 ANIMAL CTRL	821.00	4.2632	2,297		2,297	976	3,273

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001409 PURCHASING

Activity - SPECIAL PURCHASES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001581 OES	69.00	0.3583	193		193	82	275
001921 LIBRARY	162.00	0.8412	453		453	193	646
001922 ADULT LITERACY	139.00	0.7218	389		389	165	554
003710 BEHAVORIAL HEALTH ADMIN	46.00	0.2389	129		129	55	184
003711 SUBSTANCE ABUSE SERVICES	81.00	0.4206	227		227	96	323
003713 MENTAL HEALTH	648.00	3.3648	1,813		1,813	771	2,584
005712 HEALTH	1,596.00	8.2875	4,466		4,466	1,898	6,364
005719 ENVIRONMENTAL HEALTH	93.00	0.4829	260		260	111	371
005810 WELFARE ADMIN	786.00	4.0814	2,199		2,199	935	3,134
005811 WELFARE	1,006.00	5.2238	2,815		2,815	1,196	4,011
005833 SR NUTRITON	150.00	0.7789	420		420	178	598
007610 PUBLIC WORKS/ROADS	948.00	4.9226	2,653		2,653	1,127	3,780
016475 MIGRANT HOUSING	971.00	5.0421	2,717		2,717	1,155	3,872
042000 TRANSIT AGENCY	12.00	0.0623	34		34	14	48
128128 JAIL INMATE WELFARE 001534	12.00	0.0623	34		34	14	48
142142 JAIL-SLESF 001534	12.00	0.0623	34		34	14	48
146146 PSPS RESILIENCY GRANT	197.00	1.0230	551		551	234	785
150150 LOCAL COMM CORRCTN	208.00	1.0801	582		582	247	829
272272 MENTAL HLTH SERV FUND	150.00	0.7789	420		420	178	598
276276 MHSA PREV & EARLY INTERV	46.00	0.2389	129		129	55	184
277277 MHSA INNOVATION 272272	23.00	0.1194	64		64	27	91
279279 MHSA CAP FAC 272272	289.00	1.5007	809		809	344	1,153
282282 SAFE HEAVEN PROJ 276276	12.00	0.0623	34		34	14	48
428000 COL CEM DIST	405.00	2.1030	1,133		1,133	482	1,615
800000 IHSS PUBLIC AUTHORITY	35.00	0.1817	98		98	42	140
OUTSIDE AGENCIES	1,412.00	7.3320	3,951		3,951	1,679	5,630
SubTotal	19,258.00	100.0000	53,885		53,885	22,049	75,934
Total	19,258.00	100.0000	53,885		53,885	22,049	75,934

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001409 PURCHASING

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
001141 SHERIFF-SLESF	1,244	0	0	0	0	1,244
001401 RISK	519	375	11	4	0	129
001408 IT	2,034	150	0	7	0	1,877
001409 PURCHASING	1,873	1,872	0	1	0	0
001411 BRD OF SUPV	1,122	109	0	0	0	1,013
001412 CAO	8,897	1,523	4,214	393	0	2,767
001421 AUDITOR	5,624	1,305	915	1,972	0	1,432
001422 TREASURER	8,086	1,305	2,378	2,880	0	1,523
001423 ASSESSOR	4,645	1,305	0	2,419	0	921
001431 CNTY CNSL	1,683	1,305	0	194	0	184
001440 PERSONNEL	6,925	1,414	3,840	148	0	1,523
001451 ELECTIONS	13,095	1,305	7,498	2,957	0	1,335
001473 MAINTENANCE	7,450	326	0	26	0	7,098
001474 CUSTODIAN	3,347	1,305	427	0	0	1,615
001511 SO BAILIFF	48	0	0	0	0	48
001513 HOME SECUR	921	0	0	0	0	921
001514 GRAND JURY	824	435	114	0	0	275
001516 DIST ATTN	2,997	1,523	0	321	0	1,153
001520 COMMUNICTNS	184	0	0	0	0	184
001521 SHERIFF	3,215	435	152	0	0	2,628
001524 SHF-BOATING	140	0	0	0	0	140
001534 JAIL	2,231	109	0	0	0	2,122
001535 PROBATION	4,015	1,414	0	297	0	2,304
001536 VICTIM WITN 001516	1,414	1,305	0	18	0	91
001560 AG COMM	1,351	1,088	0	123	0	140
001563 YOUTH OFFEND	48	0	0	0	0	48
001570 CLERK/RECOR	2,957	1,305	92	775	0	785
001571 CORONER	572	109	0	0	0	463
001576 COMMUNITY	2,635	1,305	289	256	0	785
001577 ANIMAL CTRL	3,273	0	0	0	0	3,273
001581 OES	275	0	0	0	0	275
001851 VET SERV	897	870	0	27	0	0
001921 LIBRARY	2,439	1,414	0	379	0	646
001922 ADULT LITERACY	663	109	0	0	0	554
003710 BEHAVIORIAL	293	109	0	0	0	184
003711 SUBSTANCE ABUSE	432	109	0	0	0	323
003713 MENTAL HEALTH	5,268	1,632	0	1,052	0	2,584
005712 HEALTH	8,070	1,414	0	292	0	6,364

Receiving Department	Total	SERVICE & SUPPLIES	COPIER	POSTAGE	DEPTS PURCHASES	SPECIAL PURCHASES
005719 ENVIRONMENTAL	1,897	1,305	0	221	0	371
005810 WELFARE ADMIN	3,373	218	0	21	0	3,134
005811 WELFARE	10,937	1,523	0	5,403	0	4,011
005833 SR NUTRITON	598	0	0	0	0	598
006820 CATEG AID/SAWS	218	218	0	0	0	0
007610 PUBLIC	4,002	218	0	4	0	3,780
011715 AIR/WTR POLL CON	1,333	1,088	0	245	0	0
013578 FISH AND GAME	1,798	1,305	434	59	0	0
016475 MIGRANT HOUSING	4,646	761	0	13	0	3,872
041000 AIRPORT ENTRPSE	9,130	544	8,586	0	0	0
042000 TRANSIT AGENCY	157	109	0	0	0	48
046000 EAST PARK	218	218	0	0	0	0
128128 JAIL INMATE	48	0	0	0	0	48
142142 JAIL-SLESF 001534	48	0	0	0	0	48
146146 PSPS RESILIENCY	785	0	0	0	0	785
150150 LOCAL COMM	938	109	0	0	0	829
272272 MENTAL HLTH SERV	598	0	0	0	0	598
276276 MHSA PREV &	184	0	0	0	0	184
277277 MHSA INNOVATION	91	0	0	0	0	91
279279 MHSA CAP FAC	1,153	0	0	0	0	1,153
282282 SAFE HEAVEN PROJ	48	0	0	0	0	48
428000 COL CEM DIST	2,638	979	0	44	0	1,615
529000 CRTINA CSD RED	134	109	0	25	0	0
800000 IHSS PUBLIC	140	0	0	0	0	140
OUTSIDE AGENCIES	5,636	0	0	6	0	5,630
Direct Billed	0	0	0	0	0	0
Total	162,454	36,988	28,950	20,582	0	75,934

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001409 PURCHASING

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
SHERIFF-SLESF	1,244	NA	NA	1,244
BOARD OF SUPV	1,122	NA	NA	1,122
ASSESSOR	4,645	NA	NA	4,645
ELECTIONS	13,095	NA	NA	13,095
SHERIFF BAILIFF	48	NA	NA	48
HOMELAND SECURITY	921	NA	NA	921
GRAND JURY	824	NA	NA	824
DISTRICT ATTN	2,997	NA	NA	2,997
COMMUNICATIONS	184	NA	NA	184
SHERIFF	3,215	NA	NA	3,215
SHERIFF-BOATING	140	NA	NA	140
JAIL	2,231	NA	NA	2,231
PROBATION	4,015	NA	NA	4,015
VICTIM WITN PROG	1,414	NA	NA	1,414
AG COMMISSIONER	1,351	NA	NA	1,351
YOUTHFUL OFFENDER GRANT	48	NA	NA	48
CLERK/RECORDER	2,957	NA	NA	2,957
CORONER	572	NA	NA	572
PLANNING/BLDG	2,635	NA	NA	2,635
ANIML CNTRL SERV	3,273	NA	NA	3,273
OES	275	NA	NA	275
VETERAN SERVICES	897	NA	NA	897
LIBRARY	2,439	NA	NA	2,439
ADULT LITERACY	663	NA	NA	663
BEHAVIORIAL HEALTH ADMIN SERV	293	NA	NA	293
SUBSTANCE ABUSE SERVICES	432	NA	NA	432
MENTAL HEALTH	5,268	NA	NA	5,268
HEALTH	8,070	NA	NA	8,070
ENVIRONMENTAL HEALTH	1,897	NA	NA	1,897
WELFARE ADMIN #108	3,373	NA	NA	3,373
WELFARE #108	10,937	NA	NA	10,937
SR NUTRITION PROGRAM	598	NA	NA	598

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001409 PURCHASING

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
CATEGORICL AID/SAWS HHS	218	NA	NA	218
PUBLIC WORKS/ROADS	4,002	NA	NA	4,002
AIR/WTR POLL CON	1,333	NA	NA	1,333
FISH AND GAME	1,798	NA	NA	1,798
1075 MIGRANT HOUSING DEPT	4,646	NA	NA	4,646
AIRPORT ENTRPSE	9,130	NA	NA	9,130
TRANSIT AGENCY	157	NA	NA	157
EAST PARK RESERVOIR	218	NA	NA	218
JAIL INMATE WELFARE	48	NA	NA	48
JAIL - SLESF	48	NA	NA	48
PSP RESILIENCY GRANT	785	NA	NA	785
LOCAL COMM CORRCTN 002528	938	NA	NA	938
MENTAL HLTH SERV FUND	598	NA	NA	598
MHSA PREV & EARLY INTERV	184	NA	NA	184
MHSA CSS	91	NA	NA	91
MHSA CAPITAL FACILITIES	1,153	NA	NA	1,153
SAFE HEAVEN PROJECT	48	NA	NA	48
COL CEM DIST	2,638	NA	NA	2,638
CRTINA CSD RED RNCH ZN2	134	NA	NA	134
IHSS PUBLIC AUTHORITY	140	NA	NA	140
OUTSIDE AGENCIES	5,636	NA	NA	5,636
Department Total:	116,016	0	0	116,016
Grand Total:	116,016	0	0	116,016

COLUSA COUNTY
Schedule 6.1 Narrative Description of 2022-2023 Costs to be Allocated
For Department 412 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 2022-2023 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>
\$71	#412-47915	Dental Stabilization Reimbursement	General Government
\$75	#412-48012	Miscellaneous Reimbursement	General Government

DIRECT BILLED

There were no costs direct billed during the 2022-2023 Fiscal Year.

COLUSA COUNTY
Schedule .2 - Costs To Be Allocated
For Department 001412 CAO

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	838,218			838,218
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING DEPREC	13,235		13,235	
EQUIPMENT DEPREC	626		626	
001401 RISK MANAGEMENT/INSURANCE	52	39	91	
001408 IT	9,731	628	10,359	
001409 PURCHASING	6,261	2,636	8,897	
001412 CAO		4,272	4,272	
001421 AUDITOR		8,374	8,374	
001422 TREASURER		3,104	3,104	
001431 CNTY CNSL		30,682	30,682	
001440 PERSONNEL		9,311	9,311	
001473 MAINTENANCE		13,330	13,330	
001474 CUSTODIAN		18,790	18,790	
Total Allocated Additions:	29,905	91,166	121,071	121,071
#47959 PY INSURANCE DIVIDEND	0			
#47983 MISC-OTHER REVENUE	0			
#47915 DENTAL STBLZ REIMB	(71)			
#48012 MISC REIMB	(75)			
#48030 TRANSFERS IN	0			
Total Departmental Cost Adjustments:	(146)			(146)
Total To Be Allocated:	867,977	91,166		959,143

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001412 CAO

	Total	General & Admin	BUDGET PREP	PERSONNEL	MAINTENANCE
Wages & Benefits					
Salaries & Wages	779,985	0	148,183	43,044	22,391
Other Expense & Cost					
53060 COMMUNICATIONS	1,507	0	0	0	0
53090 HOUSEHOLD EXPENSE	195	0	0	0	0
53061 COMMUNICATIONS-CELL	2,160	0	0	0	0
53100 INSURANCE	1,918	0	0	0	0
53120 MAINTENANCE-EQUIPMENT	4,945	0	0	0	0
53121 MAINTENANCE-SOFTWARE	9,972	0	0	0	0
53150 MEMBERSHIPS	15,600	0	0	0	0
53163 FINANCE/LATE CHARGES	5	0	0	0	0
53170 OFFICE EXPENSE	3,617	0	0	0	0
53171 POSTAGE	1,098	0	0	0	0
53180 PROFESSIONAL SPEC SERV	2,841	0	0	0	0
53190 PUBL & LEGAL NOTICE	756	0	0	0	0
53200 RENTS & LEASES EQUIP	3,075	0	0	0	0
53229 INDIRECT OVERHEAD COSTS	0	0	0	0	0
53230 SPECIAL DEPT EXPENSE	73	0	0	0	0
53231 SOFTWARE	0	0	0	0	0
53250 TRANSPORTATION & TRAVEL	5,466	0	0	0	0
53274 TRANSPORT & TRAVEL-VENDOR	0	0	0	0	0
53251 EDUCATION & TRAINING	3,505	0	0	0	0
53260 UTILITIES	1,500	0	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	838,218	0	148,183	43,044	22,391
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#47959 PY INSURANCE DIVIDEND	0	0	0	0	0
#47983 MISC-OTHER REVENUE	0	0	0	0	0
#47915 DENTAL STBLZ REIMB	(71)	0	0	0	0
#48012 MISC REIMB	(75)	0	0	0	0
#48030 TRANSFERS IN	0	0	0	0	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001412 CAO

	Total	General & Admin	BUDGET PREP	PERSONNEL	MAINTENANCE
Functional Cost	838,072	0	148,183	43,044	22,391
Allocation Step 1					
Inbound- All Others	29,905	29,905	0	0	0
Reallocate Admin Costs		(29,905)	5,308	1,543	801
Unallocated Costs	(539,399)	0	0	0	0
1st Allocation	328,578	0	153,491	44,587	23,192
Allocation Step 2					
Inbound- All Others	91,166	91,166	0	0	0
Reallocate Admin Costs		(91,166)	16,182	4,704	2,443
Unallocated Costs	(56,523)	0	0	0	0
2nd Allocation	34,643	0	16,182	4,704	2,443
Total For 001412 001412 CAO					
Total Allocated	363,221	0	169,673	49,291	25,635

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001412 CAO

	CUSTODIAN	IT	PURCHASING	RISK MGMT	GENERAL GOV'T
Wages & Benefits					
Salaries & Wages	4,418	6,339	72,385	20,455	459,413
Other Expense & Cost					
53060 COMMUNICATIONS	0	0	0	0	1,507
53090 HOUSEHOLD EXPENSE	0	0	0	0	195
53061 COMMUNICATIONS-CELL	0	0	0	0	2,160
53100 INSURANCE	0	0	0	0	1,918
53120 MAINTENANCE-EQUIPMENT	0	0	0	0	4,945
53121 MAINTENANCE-SOFTWARE	0	0	0	0	9,972
53150 MEMBERSHIPS	0	0	0	0	15,600
53163 FINANCE/LATE CHARGES	0	0	0	0	5
53170 OFFICE EXPENSE	0	0	0	0	3,617
53171 POSTAGE	0	0	0	0	1,098
53180 PROFESSIONAL SPEC SERV	0	0	0	0	2,841
53190 PUBL & LEGAL NOTICE	0	0	0	0	756
53200 RENTS & LEASES EQUIP	0	0	0	0	3,075
53229 INDIRECT OVERHEAD COSTS	0	0	0	0	0
53230 SPECIAL DEPT EXPENSE	0	0	0	0	73
53231 SOFTWARE	0	0	0	0	0
53250 TRANSPORTATION & TRAVEL	0	0	0	0	5,466
53274 TRANSPORT & TRAVEL-VENDOR	0	0	0	0	0
53251 EDUCATION & TRAINING	0	0	0	0	3,505
53260 UTILITIES	0	0	0	0	1,500
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	4,418	6,339	72,385	20,455	517,646
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#47959 PY INSURANCE DIVIDEND	0	0	0	0	0
#47983 MISC-OTHER REVENUE	0	0	0	0	0
#47915 DENTAL STBLZ REIMB	0	0	0	0	(71)
#48012 MISC REIMB	0	0	0	0	(75)
#48030 TRANSFERS IN	0	0	0	0	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001412 CAO

	CUSTODIAN	IT	PURCHASING	RISK MGMT	GENERAL GOV'T
Functional Cost	4,418	6,339	72,385	20,455	517,500
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	158	227	2,593	733	18,542
Unallocated Costs	0	0	0	0	(536,042)
1st Allocation	4,576	6,566	74,978	21,188	0
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	483	693	7,904	2,234	56,523
Unallocated Costs	0	0	0	0	(56,523)
2nd Allocation	483	693	7,904	2,234	0
Total For 001412 001412 CAO					
Total Allocated	5,059	7,259	82,882	23,422	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001412 CAO

RETIREE HEALTH	
Wages & Benefits	
Salaries & Wages	3,357
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
53274 TRANSPORT & TRAVEL-VENDOR	0
53251 EDUCATION & TRAINING	0
53260 UTILITIES	0
*FIXED ASSETS	0
Departmental Totals	
Total Expenditures	3,357
Deductions	
Total Deductions	0
Cost Adjustments	
#47959 PY INSURANCE DIVIDEND	0
#47983 MISC-OTHER REVENUE	0
#47915 DENTAL STBLZ REIMB	0
#48012 MISC REIMB	0
#48030 TRANSFERS IN	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001412 CAO

RETIREE HEALTH	
Functional Cost	3,357
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	0
Unallocated Costs	(3,357)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
2nd Allocation	0
Total For 001412 001412 CAO	
Total Allocated	0

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001412 CAO

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001032 COL VET	4,273	0.0047	7		7	1	8
001033 MAX VET	7,813	0.0086	13		13	1	14
001035 WMS VET	17,701	0.0194	30		30	3	33
001401 RISK MANAGEMENT/INSURANCE	147,654	0.1620	249		249		249
001403 EE_BENEFITS	8,141	0.0089	14		14	1	15
001406 SURVERYOR	44,856	0.0492	76		76	8	84
001408 IT	753,273	0.8264	1,268		1,268		1,268
001409 PURCHASING	192,714	0.2114	325		325		325
001411 BRD OF SUPV	1,023,464	1.1228	1,723		1,723	186	1,909
001412 CAO	838,219	0.9196	1,411		1,411		1,411
001421 AUDITOR	1,640,591	1.7998	2,763		2,763	298	3,061
001422 TREASURER	670,819	0.7359	1,130		1,130	122	1,252
001423 ASSESSOR	1,393,155	1.5284	2,346		2,346	253	2,599
001426 REV/REC	4,193	0.0046	7		7	1	8
001431 CNTY CNSL	788,116	0.8646	1,327		1,327	143	1,470
001440 PERSONNEL	593,058	0.6506	999		999	108	1,107
001451 ELECTIONS	440,899	0.4837	742		742	80	822
001473 MAINTENANCE	541,720	0.5943	912		912	98	1,010
001474 CUSTODIAN	468,844	0.5144	789		789	85	874
001492 ADVERTISING	-398	-0.0004	-1		-1		-1
001511 SO BAILIFF	329,888	0.3619	555		555	60	615
001513 HOME SECUR 001581	18,808	0.0206	32		32	3	35
001514 GRAND JURY	23,225	0.0255	39		39	4	43
001516 DIST ATTN	2,351,735	2.5800	3,960		3,960	427	4,387
001519 PUBL DEFEND	343,278	0.3766	578		578	62	640
001520 COMMUNICTNS	858,181	0.9415	1,445		1,445	156	1,601
001521 SHERIFF	6,107,069	6.6999	10,284		10,284	1,108	11,392
001522 DRUG PREVENTTION	238,659	0.2618	402		402	43	445
001524 SHF-BOATING 001521	162,085	0.1778	273		273	29	302

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001412 CAO

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001530 SUPERIOR COURT - CJF	592,720	0.6503	998		998	108	1,106
001533 JUV FAC	1,027,941	1.1277	1,731		1,731	186	1,917
001534 JAIL	4,613,532	5.0614	7,769		7,769	837	8,606
001535 PROBATION	1,939,929	2.1282	3,267		3,267	352	3,619
001536 VICTIM WITN 001516	188,546	0.2068	317		317	34	351
001550 FLD WTR CON 101101	1,531	0.0017	3		3		3
001559 AG ADM SERV	598,721	0.6568	1,008		1,008	109	1,117
001560 AG COMM	1,470,317	1.6130	2,476		2,476	267	2,743
001561 WTR MGT	184,211	0.2021	310		310	33	343
001563 YOUTH OFFEND GNT	156,805	0.1720	264		264	28	292
001565 SITES_PROJ	1,320,952	1.4492	2,224		2,224	240	2,464
001570 CLERK/RECOR	374,469	0.4108	631		631	68	699
001571 CORONER	246,864	0.2708	416		416	45	461
001576 COMMUNITY DEVELOPMENT	833,993	0.9149	1,404		1,404	151	1,555
001577 ANIMAL CTRL	343,579	0.3769	579		579	62	641
001580 TRAPPER	79,975	0.0877	135		135	15	150
001581 OES	392,408	0.4305	661		661	71	732
001583 PUBLIC ADMN	19,055	0.0209	32		32	3	35
001831 SOC WELFARE (IND)	9,120	0.0100	15		15	2	17
001832 INDG BURIAL	2,477	0.0027	4		4		4
001841 JUV CRT WRD	21,352	0.0234	36		36	4	40
001851 VET SERV	123,448	0.1354	208		208	22	230
001861 SR CITIZENS	-14,993	-0.0164	-25		-25	-3	-28
001921 LIBRARY	1,275,071	1.3988	2,147		2,147	231	2,378
001922 ADULT LITERACY	22,046	0.0242	37		37	4	41
001931 AG EXTENS	402,696	0.4418	678		678	73	751
003710 BEHAVORIAL HEALTH ADMIN	1,240,119	1.3605	2,088		2,088	225	2,313
003711 SUBSTANCE ABUSE SERVICES	881,627	0.9672	1,485		1,485	160	1,645
003713 MENTAL HEALTH	10,383,247	11.3913	17,481		17,481	1,884	19,365
005712 HEALTH	3,539,762	3.8834	5,961		5,961	642	6,603

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001412 CAO

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
005719 ENVIRONMENTAL HEALTH	594,445	0.6521	1,001		1,001	108	1,109
005723 AMBULANCE	8,234	0.0090	14		14	1	15
005731 CALIF CHILDRNS SRV 005712	3,277	0.0036	6		6	1	7
005810 WELFARE ADMIN	1,715,533	1.8821	2,889		2,889	311	3,200
005811 WELFARE	8,374,782	9.1877	14,102		14,102	1,519	15,621
005833 SR NUTRITON	274,634	0.3013	462		462	50	512
006820 CATEG AID/SAWS HHS 005811	4,672,588	5.1261	7,868		7,868	847	8,715
007610 PUBLIC WORKS/ROADS	8,094,007	8.8797	13,630		13,630	1,468	15,098
011715 AIR/WTR POLL CON	433,219	0.4753	729		729	79	808
013578 FISH AND GAME	7,713	0.0085	13		13	1	14
015013 COUNTYWIDE RECREATION	3,435	0.0038	6		6	1	7
016475 MIGRANT HOUSING	575,979	0.6319	970		970	104	1,074
016477 MIGRANT HOUSING 016475	1,250,649	1.3720	2,106		2,106	227	2,333
016478 MIGRANT HOUSING 016475	258,716	0.2838	436		436	47	483
018476 MIGRANT HOUSING 016475	8,847	0.0097	15		15	2	17
040000 SOLID WASTE	2,651,618	2.9090	4,465		4,465	481	4,946
041000 AIRPORT ENTRPSE	656,559	0.7203	1,106		1,106	119	1,225
046000 EAST PARK RESERVOIR	360,528	0.3955	607		607	65	672
110110 ALMOND PARADISE ST LITNG	4,447	0.0049	7		7	1	8
111111 THOMPSON ST LITNG	1,058	0.0012	2		2		2
115115 WHISPER CRK-CROSS CRK LIT	2,637	0.0029	4		4		4
128128 JAIL INMATE WELFARE 001534	36,710	0.0403	62		62	7	69
130130 DRUG ENFORCEMENT 001522	5,718	0.0063	10		10	1	11
132132 CIVIL FEE CAP PROJ 001521	2,157	0.0024	4		4		4
135135 LIVE SCN FNGRPRNTG 001521	9,323	0.0102	16		16	2	18
142142 JAIL-SLESF 001534	2,949	0.0032	5		5	1	6
145145 SHF-CLAMMET GRANT 001522	34,416	0.0378	58		58	6	64
146146 PSPS RESILIENCY GRANT	387	0.0004	1		1		1
150150 LOCAL COMM CORRCTN	508,900	0.5583	857		857	92	949
153153 COMM CORRTN PRFRM INCENT	192,380	0.2111	324		324	35	359

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001412 CAO

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
159 CARL MOYER GRANT 001560	233,485	0.2561	393		393	42	435
161161 MFH CARE FUNDS 016475	11,858	0.0130	20		20	2	22
179179 CC SERV AREA #2	144,891	0.1590	244		244	26	270
182182 SRV AREA#1 CEN RCH	123,960	0.1360	209		209	22	231
228228 EMS-OTHER 005712	19,159	0.0210	32		32	3	35
264264 CHILDRENS TRUST FUND	32,321	0.0355	54		54	6	60
268268 CA EMERG SOL & HSING GRN	3,880	0.0043	7		7	1	8
272272 MENTAL HLTH SERV FUND	2,559,240	2.8077	4,310		4,310	464	4,774
276276 MHSA PREV & EARLY INTERV	1,019,711	1.1187	1,717		1,717	185	1,902
277277 MHSA INNOVATION 272272	385,690	0.4231	649		649	70	719
279279 MHSA CAP FAC 272272	378,266	0.4150	637		637	69	706
283283 MHSA-HOUSING	29,002	0.0318	49		49	5	54
301301 TRANSITIONAL HOUSING	52,904	0.0580	89		89	10	99
800000 IHSS PUBLIC AUTHORITY	197,699	0.2169	333		333	36	369
OUTSIDE AGENCIES	2,930,554	3.2150	4,935		4,935	532	5,467
SubTotal	91,152,018	100.0000	153,491		153,491	16,182	169,673
Total	91,152,018	100.0000	153,491		153,491	16,182	169,673

Allocation Basis: BUDGET PREP COST
Allocation Source: EXPENDITURE PRINTOUTS

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001412 CAO

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001401 RISK MANAGEMENT/INSURANCE	18,334	2.3294	1,039		1,039		1,039
001406 SURVERYOR	30	0.0038	2		2		2
001408 IT	7,521	0.9556	426		426		426
001409 PURCHASING	2,502	0.3179	142		142		142
001411 BRD OF SUPV	5,686	0.7224	322		322	36	358
001412 CAO	12,845	1.6320	728		728		728
001421 AUDITOR	12,988	1.6502	736		736	82	818
001422 TREASURER	7,446	0.9460	422		422	47	469
001423 ASSESSOR	18,647	2.3691	1,056		1,056	118	1,174
001431 CNTY CNSL	4,126	0.5242	234		234	26	260
001440 PERSONNEL	4,850	0.6162	275		275	31	306
001451 ELECTIONS	3,019	0.3836	171		171	19	190
001473 MAINTENANCE	7,972	1.0129	452		452	50	502
001474 CUSTODIAN	7,348	0.9336	416		416	46	462
001511 SO BAILIFF	2,602	0.3306	147		147	16	163
001516 DIST ATTN	21,529	2.7353	1,220		1,220	136	1,356
001520 COMMUNICTNS	16,757	2.1290	949		949	106	1,055
001521 SHERIFF	58,135	7.3862	3,293		3,293	367	3,660
001534 JAIL	27,667	3.5152	1,567		1,567	174	1,741
001535 PROBATION	28,384	3.6063	1,608		1,608	179	1,787
001536 VICTIM WITN 001516	2,558	0.3250	145		145	16	161
001559 AG ADM SERV	8,433	1.0714	478		478	53	531
001560 AG COMM	13,331	1.6937	755		755	84	839
001561 WTR MGT	2,993	0.3803	170		170	19	189
001563 YOUTH OFFEND GNT	1,510	0.1918	86		86	10	96
001566 DA WEL/INV	59	0.0075	3		3		3
001570 CLERK/RECOR	12,470	1.5843	706		706	79	785
001571 CORONER	1,041	0.1323	59		59	7	66
001576 COMMUNITY DEVELOPMENT	13,277	1.6869	752		752	84	836

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001412 CAO

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001577 ANIMAL CTRL	5,804	0.7374	329		329	37	366
001581 OES	1,328	0.1687	75		75	8	83
001583 PUBLIC ADMN	31	0.0039	2		2		2
001851 VET SERV	1,088	0.1382	62		62	7	69
001921 LIBRARY	18,327	2.3285	1,038		1,038	116	1,154
001931 AG EXTENS	3,343	0.4247	189		189	21	210
003710 BEHAVORIAL HEALTH ADMIN	32,923	4.1830	1,865		1,865	208	2,073
003713 MENTAL HEALTH	103,770	13.1842	5,878		5,878	654	6,532
005712 HEALTH	41,374	5.2567	2,344		2,344	261	2,605
005719 ENVIRONMENTAL HEALTH	10,266	1.3043	582		582	65	647
005810 WELFARE ADMIN	40,012	5.0836	2,267		2,267	252	2,519
005811 WELFARE	105,625	13.4201	5,981		5,981	664	6,645
005833 SR NUTRITON	1,539	0.1955	87		87	10	97
007610 PUBLIC WORKS/ROADS	49,887	6.3383	2,826		2,826	315	3,141
011715 AIR/WTR POLL CON	4,864	0.6180	276		276	31	307
016475 MIGRANT HOUSING	9,368	1.1902	531		531	59	590
042000 TRANSIT AGENCY	19,847	2.5216	1,124		1,124	125	1,249
046000 EAST PARK RESERVOIR	2,303	0.2926	130		130	15	145
150150 LOCAL COMM CORRCTN	5,205	0.6613	295		295	33	328
153153 COMM CORRTN PRFRM INCENT	1,406	0.1786	80		80	9	89
179179 CC SERV AREA #2	192	0.0244	11		11	1	12
OUTSIDE AGENCIES	4,514	0.5735	256		256	28	284
SubTotal	787,076	100.0000	44,587		44,587	4,704	49,291
Total	787,076	100.0000	44,587		44,587	4,704	49,291

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 001412 CAO

Activity - MAINTENANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001032 COL VET	2,815	0.4307	100		100	11	111
001033 MAX VET	682	0.1044	24		24	3	27
001401 RISK MANAGEMENT/INSURANCE	2,591	0.3965	92		92		92
001408 IT	5,265	0.8056	187		187		187
001409 PURCHASING	2,268	0.3470	80		80		80
001411 BRD OF SUPV	9,606	1.4698	341		341	37	378
001412 CAO	12,569	1.9232	446		446		446
001421 AUDITOR	10,397	1.5908	369		369	40	409
001422 TREASURER	4,279	0.6547	152		152	17	169
001423 ASSESSOR	22,597	3.4576	802		802	88	890
001431 CNTY CNSL	8,720	1.3342	309		309	34	343
001440 PERSONNEL	8,268	1.2651	293		293	32	325
001451 ELECTIONS	4,213	0.6446	150		150	16	166
001474 CUSTODIAN	2,671	0.4087	95		95	10	105
001516 DIST ATTN	28,608	4.3773	1,015		1,015	111	1,126
001521 SHERIFF	48,660	7.4455	1,727		1,727	188	1,915
001530 SUPERIOR COURT - CJF	12,658	1.9368	449		449	49	498
001530A SUP CRT- HC AREA 001530	33,115	5.0669	1,175		1,175	128	1,303
001530B SUP CRT - BNKR 001530	86	0.0132	3		3		3
001535 PROBATION	19,645	3.0059	697		697	76	773
001560 AG COMM	2,295	0.3512	81		81	9	90
001561 WTR MGT	1,243	0.1902	44		44	5	49
001565 SITES_PROJ	3,318	0.5077	118		118	13	131
001570 CLERK/RECOR	23,253	3.5579	825		825	90	915
001576 COMMUNITY DEVELOPMENT	32,637	4.9938	1,158		1,158	126	1,284
001583 PUBLIC ADMN	315	0.0482	11		11	1	12
001851 VET SERV	582	0.0891	21		21	2	23
001921 LIBRARY	101,650	15.5534	3,610		3,610	394	4,004
001922 ADULT LITERACY	684	0.1047	24		24	3	27

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001412 CAO

Activity - MAINTENANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
003710 BEHAVORIAL HEALTH ADMIN	26,485	4.0525	940		940	103	1,043
003711 SUBSTANCE ABUSE SERVICES	11,426	1.7483	405		405	44	449
003713 MENTAL HEALTH	37,910	5.8006	1,345		1,345	147	1,492
005712 HEALTH	20,557	3.1454	729		729	80	809
005719 ENVIRONMENTAL HEALTH	32,101	4.9118	1,139		1,139	124	1,263
005810 WELFARE ADMIN	5,816	0.8899	206		206	23	229
005811 WELFARE	28,951	4.4298	1,027		1,027	112	1,139
007610 PUBLIC WORKS/ROADS	40,807	6.2439	1,448		1,448	158	1,606
016475 MIGRANT HOUSING	4,752	0.7271	169		169	18	187
041000 AIRPORT ENTRPSE	14,288	2.1862	507		507	55	562
042000 TRANSIT AGENCY	788	0.1206	28		28	3	31
282282 SAFE HEAVEN PROJ 276276	6,097	0.9329	216		216	24	240
301301 TRANSITIONAL HOUSING	10,311	1.5777	366		366	40	406
OUTSIDE AGENCIES	7,572	1.1586	269		269	29	298
SubTotal	653,551	100.0000	23,192		23,192	2,443	25,635
Total	653,551	100.0000	23,192		23,192	2,443	25,635

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 001412 CAO

Activity - CUSTODIAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001401 RISK MANAGEMENT/INSURANCE	2,718	0.5910	27		27		27
001408 IT	7,772	1.6901	77		77		77
001409 PURCHASING	9,498	2.0654	95		95		95
001411 BRD OF SUPV	18,082	3.9320	180		180	21	201
001412 CAO	16,581	3.6056	165		165		165
001421 AUDITOR	20,944	4.5544	208		208	24	232
001422 TREASURER	8,564	1.8623	85		85	10	95
001423 ASSESSOR	21,871	4.7559	218		218	25	243
001431 CNTY CNSL	7,010	1.5244	70		70	8	78
001440 PERSONNEL	13,232	2.8773	132		132	15	147
001451 ELECTIONS	8,577	1.8651	85		85	10	95
001473 MAINTENANCE	10,994	2.3907	109		109	13	122
001474 CUSTODIAN	4,090	0.8894	41		41	5	46
001516 DIST ATTN	14,095	3.0650	140		140	16	156
001521 SHERIFF	1,101	0.2394	11		11	1	12
001530 SUPERIOR COURT - CJF	11,597	2.5218	115		115	13	128
001530A SUP CRT- HC AREA 001530	15,547	3.3808	155		155	18	173
001530B SUP CRT - BNKR 001530	5,353	1.1640	53		53	6	59
001535 PROBATION	23,228	5.0510	231		231	27	258
001536 VICTIM WITN 001516	1,067	0.2320	11		11	1	12
001561 WTR MGT	1,259	0.2738	13		13	1	14
001570 CLERK/RECOR	22,022	4.7888	219		219	25	244
001576 COMMUNITY DEVELOPMENT	7,983	1.7359	79		79	9	88
001583 PUBLIC ADMN	864	0.1879	9		9	1	10
001851 VET SERV	716	0.1557	7		7	1	8
001921 LIBRARY	43,479	9.4546	432		432	47	479
001922 ADULT LITERACY	1,376	0.2992	14		14	2	16
003710 BEHAVIORIAL HEALTH ADMIN	20,186	4.3895	201		201	23	224
003711 SUBSTANCE ABUSE SERVICES	8,708	1.8936	87		87	10	97

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001412 CAO

Activity - CUSTODIAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
003713 MENTAL HEALTH	28,847	6.2729	287		287	33	320
005712 HEALTH	25,324	5.5068	252		252	29	281
005719 ENVIRONMENTAL HEALTH	5,588	1.2151	56		56	6	62
005810 WELFARE ADMIN	9,229	2.0069	92		92	11	103
005811 WELFARE	35,666	7.7557	355		355	41	396
007610 PUBLIC WORKS/ROADS	25,409	5.5253	253		253	29	282
272272 MENTAL HLTH SERV FUND	46	0.0100					
283283 MHSA-HOUSING	516	0.1122	5		5	1	6
301301 TRANSITIONAL HOUSING	14	0.0030					
OUTSIDE AGENCIES	715	0.1555	7		7	1	8
SubTotal	459,868	100.0000	4,576		4,576	483	5,059
Total	459,868	100.0000	4,576		4,576	483	5,059

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 001412 CAO

Activity - IT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001032 COL VET	3	0.0004					
001033 MAX VET	3	0.0004					
001035 WMS VET	5	0.0006					
001141 SHERIFF-SLESF 001521	6	0.0008					
001401 RISK MANAGEMENT/INSURANCE	1,491	0.1920	13		13		13
001403 EE_BENEFITS	2	0.0003					
001408 IT	6,971	0.8979	59		59		59
001409 PURCHASING	3,029	0.3901	26		26		26
001411 BRD OF SUPV	9,232	1.1891	78		78	8	86
001412 CAO	8,307	1.0699	70		70		70
001421 AUDITOR	17,452	2.2478	148		148	16	164
001422 TREASURER	6,636	0.8547	56		56	6	62
001423 ASSESSOR	14,162	1.8241	120		120	13	133
001431 CNTY CNSL	5,464	0.7038	46		46	5	51
001440 PERSONNEL	8,602	1.1079	73		73	8	81
001451 ELECTIONS	5,164	0.6651	44		44	5	49
001473 MAINTENANCE	9,164	1.1803	78		78	8	86
001474 CUSTODIAN	7,336	0.9449	62		62	7	69
001511 SO BAILIFF	3,538	0.4557	30		30	3	33
001513 HOME SECUR 001581	1	0.0001					
001514 GRAND JURY	226	0.0291	2		2		2
001516 DIST ATTN	20,989	2.7034	178		178	19	197
001519 PUBL DEFEND	8	0.0010					
001520 COMMUNICTNS	4,254	0.5479	36		36	4	40
001521 SHERIFF	47,305	6.0929	400		400	43	443
001522 DRUG PREVENTTION	9	0.0012					
001524 SHF-BOATING 001521	9	0.0012					
001530 SUPERIOR COURT - CJF	13	0.0017					
001534 JAIL	8,521	1.0975	72		72	8	80

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001412 CAO

Activity - IT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001535 PROBATION	26,564	3.4215	225		225	24	249
001536 VICTIM WITN 001516	3,310	0.4263	28		28	3	31
001559 AG ADM SERV	6,720	0.8655	57		57	6	63
001560 AG COMM	23,457	3.0213	198		198	21	219
001561 WTR MGT	2,313	0.2979	20		20	2	22
001563 YOUTH OFFEND GNT	2,056	0.2648	17		17	2	19
001565 SITES_PROJ	7	0.0009					
001570 CLERK/RECOR	11,003	1.4172	93		93	10	103
001571 CORONER	1,425	0.1835	12		12	1	13
001576 COMMUNITY DEVELOPMENT	27,203	3.5038	230		230	25	255
001577 ANIMAL CTRL	4,265	0.5493	36		36	4	40
001580 TRAPPER	1	0.0001					
001581 OES	1,863	0.2400	16		16	2	18
001583 PUBLIC ADMN	103	0.0133	1		1		1
001841 JUV CRT WRD	3	0.0004					
001851 VET SERV	1,414	0.1821	12		12	1	13
001921 LIBRARY	36,083	4.6475	305		305	33	338
001922 ADULT LITERACY	2	0.0003					
001931 AG EXTENS	5,959	0.7675	50		50	5	55
003710 BEHAVORIAL HEALTH ADMIN	69,670	8.9735	589		589	64	653
003711 SUBSTANCE ABUSE SERVICES	130	0.0167	1		1		1
003713 MENTAL HEALTH	86,582	11.1523	738		738	82	820
005712 HEALTH	32,592	4.1979	276		276	30	306
005719 ENVIRONMENTAL HEALTH	9,254	1.1919	78		78	8	86
005723 AMBULANCE	4	0.0005					
005731 CALIF CHILDRNS SRV 005712	1	0.0001					
005810 WELFARE ADMIN	80,573	10.3778	681		681	74	755
005811 WELFARE	86,371	11.1246	730		730	79	809
005833 SR NUTRITON	1,424	0.1834	12		12	1	13
007610 PUBLIC WORKS/ROADS	24,468	3.1515	207		207	22	229

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001412 CAO

Activity - IT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
011715 AIR/WTR POLL CON	5,177	0.6668	44		44	5	49
015013 COUNTYWIDE RECREATION	1	0.0001					
016475 MIGRANT HOUSING	9,085	1.1702	77		77	8	85
018476 MIGRANT HOUSING 016475	1	0.0001					
027404 INSURANCE 001401	2	0.0003					
040000 SOLID WASTE	10	0.0013					
041000 AIRPORT ENTRPSE	14	0.0018					
042000 TRANSIT AGENCY	2,165	0.2789	18		18	2	20
046000 EAST PARK RESERVOIR	2,834	0.3650	24		24	3	27
051000 LOCAL TRANSPORTATION	1	0.0001					
053000 LOCAL TRANSPORTATION	7	0.0009					
110110 ALMOND PARADISE ST LITNG	3	0.0004					
111111 THOMPSON ST LITNG	2	0.0003					
115115 WHISPER CRK-CROSS CRK LIT	3	0.0004					
128128 JAIL INMATE WELFARE 001534	12	0.0015					
130130 DRUG ENFORCEMENT 001522	1	0.0001					
132132 CIVIL FEE CAP PROJ 001521	1	0.0001					
150150 LOCAL COMM CORRCTN	7,105	0.9151	60		60	7	67
153153 COMM CORRTN PRFRM INCENT	1,926	0.2481	16		16	2	18
159 CARL MOYER GRANT 001560	1	0.0001					
161161 MFH CARE FUNDS 016475	4	0.0005					
179179 CC SERV AREA #2	17	0.0022					
182182 SRV AREA#1 CEN RCH	20	0.0026					
264264 CHILDRENS TRUST FUND	2	0.0003					
272272 MENTAL HLTH SERV FUND	50	0.0064					
276276 MHSA PREV & EARLY INTERV	6	0.0008					
277277 MHSA INNOVATION 272272	3	0.0004					
279279 MHSA CAP FAC 272272	9	0.0012					
282282 SAFE HEAVEN PROJ 276276	7,539	0.9710	64		64	7	71
283283 MHSA-HOUSING	8	0.0010					

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001412 CAO

Activity - IT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
301301 TRANSITIONAL HOUSING	14	0.0018					
400000 ARBCKLE-C/C FIRE	55	0.0071					
403000 BEAR VL-INDIAN VL FIRE	12	0.0015					
408000 MAX FIRE PROT	15	0.0019					
412000 PRINCETN FIRE PROT	17	0.0022					
416000 WMS FIRE PROT	1	0.0001					
419000 SAC RIV FIRE DIST	54	0.0070					
423000 ARBCKLE CEM	14	0.0018					
425000 COLLEGE CTY CEM	9	0.0012					
428000 COL CEM DIST	31	0.0040					
433000 CYPRESS HLL CEM	1	0.0001					
435000 GRND ISLAND CEM	6	0.0008					
440000 MAXWELL CEM	15	0.0019					
446000 PRINCETON CEM	4	0.0005					
448000 STONYFRD-IND VL CEM	8	0.0010					
451000 WILLIAMS CEM	23	0.0030					
456000 ARBUCKLE PARK & REC DIST	4	0.0005					
458000 ARB P/REC-PRK/FAC 456000	38	0.0049					
459000 ARB P&R DIST-POOLS 456000	4	0.0005					
460000 MAXWELL REC & PARK DIST	8	0.0010					
462000 COLUSA BSN DRN	21	0.0027					
464000 COLUSA RESC CONV	26	0.0033					
465000 CCRCD PYRLL 464000	35	0.0045					
473000 CCRCD MISC PROJ 464000	5	0.0006					
492000 CO MOSQ ABATMNT	36	0.0046					
498000 REC DIST 1004	1	0.0001					
501000 REC DIST 2047	4	0.0005					
514000 COLUSA CO WTRWKS #1	13	0.0017					
515000 PRINCTN WATRWRKS	14	0.0018					
529000 CRTINA CSD RED RNCH ZN2	10	0.0013					

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001412 CAO

Activity - IT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
530000 CRTINA CSD RVR GLN ZN3	10	0.0013					
531000 CRTINA CSD WILDWD ES ZN4	4	0.0005					
800000 IHSS PUBLIC AUTHORITY	2	0.0003					
OUTSIDE AGENCIES	7,149	0.9208	60		60	7	67
SubTotal	776,394	100.0000	6,566		6,566	693	7,259
Total	776,394	100.0000	6,566		6,566	693	7,259

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 001412 CAO

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001141 SHERIFF-SLESF 001521	1,634	1.0761	807		807	90	897
001401 RISK MANAGEMENT/INSURANCE	812	0.5348	401		401		401
001408 IT	2,770	1.8243	1,368		1,368		1,368
001409 PURCHASING	2,268	1.4937	1,120		1,120		1,120
001411 BRD OF SUPV	1,632	1.0748	806		806	90	896
001412 CAO	2,868	1.8889	1,416		1,416		1,416
001421 AUDITOR	4,228	2.7845	2,088		2,088	233	2,321
001422 TREASURER	4,534	2.9861	2,239		2,239	250	2,489
001423 ASSESSOR	4,424	2.9136	2,185		2,185	244	2,429
001431 CNTY CNSL	1,342	0.8838	663		663	74	737
001440 PERSONNEL	11,679	7.6918	5,767		5,767	645	6,412
001451 ELECTIONS	12,516	8.2430	6,180		6,180	691	6,871
001473 MAINTENANCE	4,075	2.6838	2,012		2,012	225	2,237
001474 CUSTODIAN	2,493	1.6419	1,231		1,231	138	1,369
001513 HOME SECUR 001581	297	0.1956	147		147	16	163
001514 GRAND JURY	639	0.4208	316		316	35	351
001516 DIST ATTN	2,351	1.5484	1,161		1,161	130	1,291
001520 COMMUNICTNS	286	0.1884	141		141	16	157
001521 SHERIFF	5,280	3.4774	2,607		2,607	292	2,899
001522 DRUG PREVENTTION	194	0.1278	96		96	11	107
001524 SHF-BOATING 001521	46	0.0303	23		23	3	26
001534 JAIL	5,080	3.3457	2,509		2,509	281	2,790
001535 PROBATION	3,596	2.3683	1,776		1,776	199	1,975
001536 VICTIM WITN 001516	1,592	1.0485	786		786	88	874
001559 AG ADM SERV	627	0.4129	310		310	35	345
001560 AG COMM	2,404	1.5833	1,187		1,187	133	1,320
001561 WTR MGT	171	0.1126	84		84	9	93
001563 YOUTH OFFEND GNT	46	0.0303	23		23	3	26
001570 CLERK/RECOR	2,665	1.7552	1,316		1,316	147	1,463

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001412 CAO

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001571 CORONER	240	0.1581	119		119	13	132
001576 COMMUNITY DEVELOPMENT	2,352	1.5490	1,161		1,161	130	1,291
001577 ANIMAL CTRL	148	0.0975	73		73	8	81
001581 OES	1,256	0.8272	620		620	69	689
001851 VET SERV	1,072	0.7060	529		529	59	588
001921 LIBRARY	2,362	1.5556	1,166		1,166	130	1,296
001922 ADULT LITERACY	343	0.2259	169		169	19	188
001931 AG EXTENS	516	0.3398	255		255	28	283
003710 BEHAVORIAL HEALTH ADMIN	683	0.4498	337		337	38	375
003711 SUBSTANCE ABUSE SERVICES	586	0.3859	289		289	32	321
003713 MENTAL HEALTH	6,055	3.9878	2,990		2,990	334	3,324
005712 HEALTH	4,371	2.8787	2,158		2,158	241	2,399
005719 ENVIRONMENTAL HEALTH	2,166	1.4265	1,070		1,070	120	1,190
005810 WELFARE ADMIN	2,877	1.8948	1,421		1,421	159	1,580
005811 WELFARE	12,997	8.5603	6,417		6,417	719	7,136
005833 SR NUTRITON	57	0.0375	28		28	3	31
007610 PUBLIC WORKS/ROADS	2,665	1.7552	1,316		1,316	147	1,463
011715 AIR/WTR POLL CON	1,819	1.1980	898		898	100	998
013578 FISH AND GAME	854	0.5624	422		422	47	469
015013 COUNTYWIDE RECREATION	342	0.2252	169		169	19	188
016475 MIGRANT HOUSING	1,940	1.2777	958		958	107	1,065
040000 SOLID WASTE	57	0.0375	28		28	3	31
041000 AIRPORT ENTRPSE	6,177	4.0682	3,050		3,050	341	3,391
042000 TRANSIT AGENCY	708	0.4663	350		350	39	389
046000 EAST PARK RESERVOIR	183	0.1205	90		90	10	100
128128 JAIL INMATE WELFARE 001534	91	0.0599	45		45	5	50
132132 CIVIL FEE CAP PROJ 001521	91	0.0599	45		45	5	50
142142 JAIL-SLESF 001534	91	0.0599	45		45	5	50
150150 LOCAL COMM CORRCTN	593	0.3905	293		293	33	326
153153 COMM CORRTN PRFRM INCENT	91	0.0599	45		45	5	50

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001412 CAO

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
161161 MFH CARE FUNDS 016475	91	0.0599	45		45	5	50
179179 CC SERV AREA #2	57	0.0375	28		28	3	31
182182 SRV AREA#1 CEN RCH	331	0.2180	163		163	18	181
272272 MENTAL HLTH SERV FUND	445	0.2931	220		220	25	245
276276 MHSA PREV & EARLY INTERV	2,023	1.3323	999		999	112	1,111
277277 MHSA INNOVATION 272272	57	0.0375	28		28	3	31
279279 MHSA CAP FAC 272272	2,777	1.8289	1,371		1,371	153	1,524
282282 SAFE HEAVEN PROJ 276276	2,355	1.5510	1,163		1,163	130	1,293
283283 MHSA-HOUSING	137	0.0902	68		68	8	76
301301 TRANSITIONAL HOUSING	140	0.0922	69		69	8	77
403000 BEAR VL-INDIAN VL FIRE	1,006	0.6625	497		497	56	553
428000 COL CEM DIST	1,390	0.9154	686		686	77	763
451000 WILLIAMS CEM	720	0.4742	356		356	40	396
OUTSIDE AGENCIES	3,977	2.6192	1,964		1,964	220	2,184
SubTotal	151,838	100.0000	74,978		74,978	7,904	82,882
Total	151,838	100.0000	74,978		74,978	7,904	82,882

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 001412 CAO

Activity - RISK MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001032 COL VET	53	0.1157	25		25	3	28
001033 MAX VET	86	0.1877	40		40	4	44
001035 WMS VET	48	0.1048	22		22	2	24
001408 IT	100	0.2182	46		46		46
001409 PURCHASING	40	0.0873	18		18		18
001411 BRD OF SUPV	119	0.2597	55		55	6	61
001412 CAO	77	0.1680	36		36		36
001421 AUDITOR	121	0.2641	56		56	6	62
001422 TREASURER	1,262	2.7542	584		584	62	646
001423 ASSESSOR	700	1.5277	324		324	34	358
001431 CNTY CNSL	33	0.0720	15		15	2	17
001440 PERSONNEL	164	0.3579	76		76	8	84
001451 ELECTIONS	61	0.1331	28		28	3	31
001473 MAINTENANCE	473	1.0323	219		219	23	242
001474 CUSTODIAN	104	0.2270	48		48	5	53
001511 SO BAILIFF	14	0.0306	6		6	1	7
001516 DIST ATTN	447	0.9755	207		207	22	229
001519 PUBL DEFEND	59	0.1288	27		27	3	30
001520 COMMUNICTNS	99	0.2161	46		46	5	51
001521 SHERIFF	10,595	23.1227	4,900		4,900	516	5,416
001522 DRUG PREVENTTION	57	0.1244	26		26	3	29
001524 SHF-BOATING 001521	137	0.2990	63		63	7	70
001530 SUPERIOR COURT - CJF	358	0.7813	166		166	18	184
001534 JAIL	2,487	5.4276	1,150		1,150	122	1,272
001535 PROBATION	480	1.0476	222		222	24	246
001559 AG ADM SERV	213	0.4649	98		98	10	108
001560 AG COMM	638	1.3924	295		295	31	326
001561 WTR MGT	40	0.0873	18		18	2	20
001563 YOUTH OFFEND GNT	62	0.1353	29		29	3	32

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001412 CAO

Activity - RISK MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001570 CLERK/RECOR	101	0.2204	47		47	5	52
001571 CORONER	9	0.0196	4		4		4
001576 COMMUNITY DEVELOPMENT	132	0.2881	61		61	6	67
001577 ANIMAL CTRL	67	0.1462	31		31	3	34
001581 OES	14	0.0306	6		6	1	7
001583 PUBLIC ADMN	3	0.0065	1		1		1
001851 VET SERV	7	0.0153	3		3		3
001921 LIBRARY	2,959	6.4577	1,368		1,368	145	1,513
001922 ADULT LITERACY	5	0.0109	2		2		2
001931 AG EXTENS	180	0.3928	83		83	9	92
003710 BEHAVORIAL HEALTH ADMIN	5,935	12.9526	2,744		2,744	291	3,035
003711 SUBSTANCE ABUSE SERVICES	216	0.4714	100		100	11	111
003713 MENTAL HEALTH	4,329	9.4476	2,002		2,002	212	2,214
005712 HEALTH	593	1.2942	274		274	29	303
005719 ENVIRONMENTAL HEALTH	184	0.4016	85		85	9	94
005723 AMBULANCE	100	0.2182	46		46	5	51
005810 WELFARE ADMIN	172	0.3754	80		80	8	88
005811 WELFARE	3,988	8.7034	1,844		1,844	195	2,039
005833 SR NUTRITON	32	0.0698	15		15	2	17
007610 PUBLIC WORKS/ROADS	4,380	9.5589	2,025		2,025	215	2,240
011715 AIR/WTR POLL CON	119	0.2597	55		55	6	61
013578 FISH AND GAME	58	0.1266	27		27	3	30
016475 MIGRANT HOUSING	797	1.7394	369		369	39	408
040000 SOLID WASTE	588	1.2833	272		272	29	301
041000 AIRPORT ENTRPSE	275	0.6002	127		127	13	140
042000 TRANSIT AGENCY	834	1.8201	386		386	41	427
046000 EAST PARK RESERVOIR	164	0.3579	76		76	8	84
110110 ALMOND PARADISE ST LITNG	15	0.0327	7		7	1	8
111111 THOMPSON ST LITNG	15	0.0327	7		7	1	8
115115 WHISPER CRK-CROSS CRK LIT	15	0.0327	7		7	1	8

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001412 CAO

Activity - RISK MGMT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
150150 LOCAL COMM CORRCTN	60	0.1309	28		28	3	31
153153 COMM CORRTN PRFRM INCENT	101	0.2204	47		47	5	52
179179 CC SERV AREA #2	77	0.1680	36		36	4	40
182182 SRV AREA#1 CEN RCH	81	0.1768	37		37	4	41
301301 TRANSITIONAL HOUSING	16	0.0349	7		7	1	8
OUTSIDE AGENCIES	73	0.1593	34		34	4	38
SubTotal	45,821	100.0000	21,188		21,188	2,234	23,422
Total	45,821	100.0000	21,188		21,188	2,234	23,422

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

Receiving Department	Total	BUDGET PREP	PERSONNEL	MAINTENANCE	CUSTODIAN	IT	PURCHASING
001032 COL VET	147	8	0	111	0	0	0
001033 MAX VET	85	14	0	27	0	0	0
001035 WMS VET	57	33	0	0	0	0	0
001141 SHERIFF-SLESF	897	0	0	0	0	0	897
001401 RISK	1,821	249	1,039	92	27	13	401
001403 EE_BENEFITS	15	15	0	0	0	0	0
001406 SURVERYOR	86	84	2	0	0	0	0
001408 IT	3,431	1,268	426	187	77	59	1,368
001409 PURCHASING	1,806	325	142	80	95	26	1,120
001411 BRD OF SUPV	3,889	1,909	358	378	201	86	896
001412 CAO	4,272	1,411	728	446	165	70	1,416
001421 AUDITOR	7,067	3,061	818	409	232	164	2,321
001422 TREASURER	5,182	1,252	469	169	95	62	2,489
001423 ASSESSOR	7,826	2,599	1,174	890	243	133	2,429
001426 REV/REC	8	8	0	0	0	0	0
001431 CNTY CNSL	2,956	1,470	260	343	78	51	737
001440 PERSONNEL	8,462	1,107	306	325	147	81	6,412
001451 ELECTIONS	8,224	822	190	166	95	49	6,871
001473 MAINTENANCE	4,199	1,010	502	0	122	86	2,237
001474 CUSTODIAN	2,978	874	462	105	46	69	1,369
001492 ADVERTISING	(1)	(1)	0	0	0	0	0
001511 SO BAILIFF	818	615	163	0	0	33	0
001513 HOME SECUR	198	35	0	0	0	0	163
001514 GRAND JURY	396	43	0	0	0	2	351
001516 DIST ATTN	8,742	4,387	1,356	1,126	156	197	1,291
001519 PUBL DEFEND	670	640	0	0	0	0	0
001520 COMMUNICTNS	2,904	1,601	1,055	0	0	40	157
001521 SHERIFF	25,737	11,392	3,660	1,915	12	443	2,899
001522 DRUG	581	445	0	0	0	0	107
001524 SHF-BOATING	398	302	0	0	0	0	26
001530 SUPERIOR COURT -	1,916	1,106	0	498	128	0	0
001530A SUP CRT- HC	1,476	0	0	1,303	173	0	0
001530B SUP CRT - BNKR	62	0	0	3	59	0	0
001533 JUV FAC	1,917	1,917	0	0	0	0	0
001534 JAIL	14,489	8,606	1,741	0	0	80	2,790
001535 PROBATION	8,907	3,619	1,787	773	258	249	1,975
001536 VICTIM WITN 001516	1,429	351	161	0	12	31	874
001550 FLD WTR CON	3	3	0	0	0	0	0

Receiving Department	Total	BUDGET PREP	PERSONNEL	MAINTENANCE	CUSTODIAN	IT	PURCHASING
001559 AG ADM SERV	2,164	1,117	531	0	0	63	345
001560 AG COMM	5,537	2,743	839	90	0	219	1,320
001561 WTR MGT	730	343	189	49	14	22	93
001563 YOUTH OFFEND	465	292	96	0	0	19	26
001565 SITES_PROJ	2,595	2,464	0	131	0	0	0
001566 DA WEL/INV	3	0	3	0	0	0	0
001570 CLERK/RECOR	4,261	699	785	915	244	103	1,463
001571 CORONER	676	461	66	0	0	13	132
001576 COMMUNITY	5,376	1,555	836	1,284	88	255	1,291
001577 ANIMAL CTRL	1,162	641	366	0	0	40	81
001580 TRAPPER	150	150	0	0	0	0	0
001581 OES	1,529	732	83	0	0	18	689
001583 PUBLIC ADMN	61	35	2	12	10	1	0
001831 SOC WELFARE (IND)	17	17	0	0	0	0	0
001832 INDG BURIAL	4	4	0	0	0	0	0
001841 JUV CRT WRD	40	40	0	0	0	0	0
001851 VET SERV	934	230	69	23	8	13	588
001861 SR CITIZENS	(28)	(28)	0	0	0	0	0
001921 LIBRARY	11,162	2,378	1,154	4,004	479	338	1,296
001922 ADULT LITERACY	274	41	0	27	16	0	188
001931 AG EXTENS	1,391	751	210	0	0	55	283
003710 BEHAVORIAL	9,716	2,313	2,073	1,043	224	653	375
003711 SUBSTANCE ABUSE	2,624	1,645	0	449	97	1	321
003713 MENTAL HEALTH	34,067	19,365	6,532	1,492	320	820	3,324
005712 HEALTH	13,306	6,603	2,605	809	281	306	2,399
005719 ENVIRONMENTAL	4,451	1,109	647	1,263	62	86	1,190
005723 AMBULANCE	66	15	0	0	0	0	0
005731 CALIF CHILDRNS	7	7	0	0	0	0	0
005810 WELFARE ADMIN	8,474	3,200	2,519	229	103	755	1,580
005811 WELFARE	33,785	15,621	6,645	1,139	396	809	7,136
005833 SR NUTRITON	670	512	97	0	0	13	31
006820 CATEG AID/SAWS	8,715	8,715	0	0	0	0	0
007610 PUBLIC	24,059	15,098	3,141	1,606	282	229	1,463
011715 AIR/WTR POLL CON	2,223	808	307	0	0	49	998
013578 FISH AND GAME	513	14	0	0	0	0	469
015013 COUNTYWIDE	195	7	0	0	0	0	188
016475 MIGRANT HOUSING	3,409	1,074	590	187	0	85	1,065
016477 MIGRANT HOUSING	2,333	2,333	0	0	0	0	0
016478 MIGRANT HOUSING	483	483	0	0	0	0	0

Receiving Department	Total	BUDGET PREP	PERSONNEL	MAINTENANCE	CUSTODIAN	IT	PURCHASING
018476 MIGRANT HOUSING	17	17	0	0	0	0	0
040000 SOLID WASTE	5,278	4,946	0	0	0	0	31
041000 AIRPORT ENTRPSE	5,318	1,225	0	562	0	0	3,391
042000 TRANSIT AGENCY	2,116	0	1,249	31	0	20	389
046000 EAST PARK	1,028	672	145	0	0	27	100
110110 ALMOND PARADISE	16	8	0	0	0	0	0
111111 THOMPSON ST	10	2	0	0	0	0	0
115115 WHISPER	12	4	0	0	0	0	0
128128 JAIL INMATE	119	69	0	0	0	0	50
130130 DRUG	11	11	0	0	0	0	0
132132 CIVIL FEE CAP PROJ	54	4	0	0	0	0	50
135135 LIVE SCN	18	18	0	0	0	0	0
142142 JAIL-SLESF 001534	56	6	0	0	0	0	50
145145 SHF-CLAMMET	64	64	0	0	0	0	0
146146 PSPS RESILIENCY	1	1	0	0	0	0	0
150150 LOCAL COMM	1,701	949	328	0	0	67	326
153153 COMM CORRTN	568	359	89	0	0	18	50
159 CARL MOYER GRANT	435	435	0	0	0	0	0
161161 MFH CARE FUNDS	72	22	0	0	0	0	50
179179 CC SERV AREA #2	353	270	12	0	0	0	31
182182 SRV AREA#1 CEN	453	231	0	0	0	0	181
228228 EMS-OTHER 005712	35	35	0	0	0	0	0
264264 CHILDRENS TRUST	60	60	0	0	0	0	0
268268 CA EMERG SOL &	8	8	0	0	0	0	0
272272 MENTAL HLTH SERV	5,019	4,774	0	0	0	0	245
276276 MHSA PREV &	3,013	1,902	0	0	0	0	1,111
277277 MHSA INNOVATION	750	719	0	0	0	0	31
279279 MHSA CAP FAC	2,230	706	0	0	0	0	1,524
282282 SAFE HEAVEN PROJ	1,604	0	0	240	0	71	1,293
283283 MHSA-HOUSING	136	54	0	0	6	0	76
301301 TRANSITIONAL	590	99	0	406	0	0	77
403000 BEAR VL-INDIAN VL	553	0	0	0	0	0	553
428000 COL CEM DIST	763	0	0	0	0	0	763
451000 WILLIAMS CEM	396	0	0	0	0	0	396
800000 IHSS PUBLIC	369	369	0	0	0	0	0
OUTSIDE AGENCIES	8,346	5,467	284	298	8	67	2,184

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 001412 CAO

Receiving Department	Total	BUDGET PREP	PERSONNEL	MAINTENANCE	CUSTODIAN	IT	PURCHASING
Direct Billed	0	0	0	0	0	0	0
Total	363,221	169,673	49,291	25,635	5,059	7,259	82,882

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 001412 CAO

Receiving Department	RISK MGMT
001032 COL VET	28
001033 MAX VET	44
001035 WMS VET	24
001141 SHERIFF-SLESF	0
001401 RISK	0
001403 EE_BENEFITS	0
001406 SURVERYOR	0
001408 IT	46
001409 PURCHASING	18
001411 BRD OF SUPV	61
001412 CAO	36
001421 AUDITOR	62
001422 TREASURER	646
001423 ASSESSOR	358
001426 REV/REC	0
001431 CNTY CNSL	17
001440 PERSONNEL	84
001451 ELECTIONS	31
001473 MAINTENANCE	242
001474 CUSTODIAN	53
001492 ADVERTISING	0
001511 SO BAILIFF	7
001513 HOME SECUR	0
001514 GRAND JURY	0
001516 DIST ATTNY	229
001519 PUBL DEFEND	30
001520 COMMUNICTNS	51
001521 SHERIFF	5,416
001522 DRUG	29
001524 SHF-BOATING	70
001530 SUPERIOR COURT -	184
001530A SUP CRT- HC	0
001530B SUP CRT - BNKR	0
001533 JUV FAC	0
001534 JAIL	1,272
001535 PROBATION	246
001536 VICTIM WITN 001516	0
001550 FLD WTR CON	0



COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 001412 CAO

Receiving Department	RISK MGMT
001559 AG ADM SERV	108
001560 AG COMM	326
001561 WTR MGT	20
001563 YOUTH OFFEND	32
001565 SITES_PROJ	0
001566 DA WEL/INV	0
001570 CLERK/RECOR	52
001571 CORONER	4
001576 COMMUNITY	67
001577 ANIMAL CTRL	34
001580 TRAPPER	0
001581 OES	7
001583 PUBLIC ADMN	1
001831 SOC WELFARE (IND)	0
001832 INDG BURIAL	0
001841 JUV CRT WRD	0
001851 VET SERV	3
001861 SR CITIZENS	0
001921 LIBRARY	1,513
001922 ADULT LITERACY	2
001931 AG EXTENS	92
003710 BEHAVORIAL	3,035
003711 SUBSTANCE ABUSE	111
003713 MENTAL HEALTH	2,214
005712 HEALTH	303
005719 ENVIRONMENTAL	94
005723 AMBULANCE	51
005731 CALIF CHILDRNS	0
005810 WELFARE ADMIN	88
005811 WELFARE	2,039
005833 SR NUTRITON	17
006820 CATEG AID/SAWS	0
007610 PUBLIC	2,240
011715 AIR/WTR POLL CON	61
013578 FISH AND GAME	30
015013 COUNTYWIDE	0
016475 MIGRANT HOUSING	408
016477 MIGRANT HOUSING	0
016478 MIGRANT HOUSING	0

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 001412 CAO

Receiving Department	RISK MGMT
018476 MIGRANT HOUSING	0
040000 SOLID WASTE	301
041000 AIRPORT ENTRPSE	140
042000 TRANSIT AGENCY	427
046000 EAST PARK	84
110110 ALMOND PARADISE	8
111111 THOMPSON ST	8
115115 WHISPER	8
128128 JAIL INMATE	0
130130 DRUG	0
132132 CIVIL FEE CAP PROJ	0
135135 LIVE SCN	0
142142 JAIL-SLESF 001534	0
145145 SHF-CLAMMET	0
146146 PSPS RESILIENCY	0
150150 LOCAL COMM	31
153153 COMM CORR TN	52
159 CARL MOYER GRANT	0
161161 MFH CARE FUNDS	0
179179 CC SERV AREA #2	40
182182 SRV AREA#1 CEN	41
228228 EMS-OTHER 005712	0
264264 CHILDRENS TRUST	0
268268 CA EMERG SOL &	0
272272 MENTAL HLTH SERV	0
276276 MHSA PREV &	0
277277 MHSA INNOVATION	0
279279 MHSA CAP FAC	0
282282 SAFE HEAVEN PROJ	0
283283 MHSA-HOUSING	0
301301 TRANSITIONAL	8
403000 BEAR VL-INDIAN VL	0
428000 COL CEM DIST	0
451000 WILLIAMS CEM	0
800000 IHSS PUBLIC	0
OUTSIDE AGENCIES	38



COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 001412 CAO

Receiving Department	RISK MGMT
Direct Billed	0
Total	<u>23,422</u>



COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001412 CAO

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
COLUSA VET HALL	147	NA	NA	147
MAXWELL VET HALL	85	NA	NA	85
WMS VET HALL	57	NA	NA	57
SHERIFF-SLESF	897	NA	NA	897
EMPLOYEE BENEFITS	15	NA	NA	15
SURVEYOR	86	NA	NA	86
BOARD OF SUPV	3,889	NA	NA	3,889
ASSESSOR	7,826	NA	NA	7,826
REVENUE AND RECOVERY	8	NA	NA	8
ELECTIONS	8,224	NA	NA	8,224
ADVERTISING	(1)	NA	NA	(1)
SHERIFF BAILIFF	818	NA	NA	818
HOMELAND SECURITY	198	NA	NA	198
GRAND JURY	396	NA	NA	396
DISTRICT ATTN	8,742	NA	NA	8,742
PUBLIC DEFENDER	670	NA	NA	670
COMMUNICATIONS	2,904	NA	NA	2,904
SHERIFF	25,737	NA	NA	25,737
DRUG PREVENTION	581	NA	NA	581
SHERIFF-BOATING	398	NA	NA	398
JUDICIAL DIST	1,916	NA	NA	1,916
SUP CRT	1,476	NA	NA	1,476
CRT FAC	62	NA	NA	62
JUVENILE FACILITIES	1,917	NA	NA	1,917
JAIL	14,489	NA	NA	14,489
PROBATION	8,907	NA	NA	8,907
VICTIM WITH PROG	1,429	NA	NA	1,429
FLOOD WATER CONSERVATION	3	NA	NA	3
AG ADMIN SERV	2,164	NA	NA	2,164
AG COMMISSIONER	5,537	NA	NA	5,537
WATER MANAGEMENT	730	NA	NA	730
YOUTHFUL OFFENDER GRANT	465	NA	NA	465

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001412 CAO

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
SITES RESERVOIR PROJECT	2,595	NA	NA	2,595
DA WELFARE INVESTIGATOR	3	NA	NA	3
CLERK/RECORDER	4,261	NA	NA	4,261
CORONER	676	NA	NA	676
PLANNING/BLDG	5,376	NA	NA	5,376
ANIML CNTRL SERV	1,162	NA	NA	1,162
TRAPPER	150	NA	NA	150
OES	1,529	NA	NA	1,529
PUBLIC ADMIN	61	NA	NA	61
SOC WELFARE (IND)	17	NA	NA	17
INDIGENT BURIAL	4	NA	NA	4
JUV CTR WARDS	40	NA	NA	40
VETERAN SERVICES	934	NA	NA	934
SENIOR CITIZENS	(28)	NA	NA	(28)
LIBRARY	11,162	NA	NA	11,162
ADULT LITERACY	274	NA	NA	274
AG EXTENSIONS	1,391	NA	NA	1,391
BEHAVORIAL HEALTH ADMIN SERV	9,716	NA	NA	9,716
SUBSTANCE ABUSE SERVICES	2,624	NA	NA	2,624
MENTAL HEALTH	34,067	NA	NA	34,067
HEALTH	13,306	NA	NA	13,306
ENVIRONMENTAL HEALTH	4,451	NA	NA	4,451
AMBULANCE SERV	66	NA	NA	66
CALIF CHILDRNS SRV	7	NA	NA	7
WELFARE ADMIN #108	8,474	NA	NA	8,474
WELFARE #108	33,785	NA	NA	33,785
SR NUTRITION PROGRAM	670	NA	NA	670
CATEGORICL AID/SAWS HHS	8,715	NA	NA	8,715
PUBLIC WORKS/ROADS	24,059	NA	NA	24,059
AIR/WTR POLL CON	2,223	NA	NA	2,223
FISH AND GAME	513	NA	NA	513
COUNTYWIDE RECREATION	195	NA	NA	195

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001412 CAO

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
1075 MIGRANT HOUSING DEPT	3,409	NA	NA	3,409
1077 MIGRANT HOUSING 1075	2,333	NA	NA	2,333
1078 MIGRANT HOUSING 1075	483	NA	NA	483
1076 MIGRANT HOUSING 1075	17	NA	NA	17
SOLID WASTE	5,278	NA	NA	5,278
AIRPORT ENTRPSE	5,318	NA	NA	5,318
TRANSIT AGENCY	2,116	NA	NA	2,116
EAST PARK RESERVOIR	1,028	NA	NA	1,028
ALMOND PARADISE ST LITNG	16	NA	NA	16
THOMPSON ST LITNG	10	NA	NA	10
WHISPER CRK-CROSS CRK LIT	12	NA	NA	12
JAIL INMATE WELFARE	119	NA	NA	119
DRUG ENFORCEMENT	11	NA	NA	11
CIVIL FEE CAPITAL PROJ	54	NA	NA	54
LIVE SCN FNGRPRNTG	18	NA	NA	18
JAIL - SLESF	56	NA	NA	56
SHERIFF-CLAMMET GRANT	64	NA	NA	64
PSP RESILIENCY GRANT	1	NA	NA	1
LOCAL COMM CORRCTN 002528	1,701	NA	NA	1,701
COMM CORRTN PRFRM INCENT 002531	568	NA	NA	568
CARL MOYER GRANT	435	NA	NA	435
MFH CARE FUNDS	72	NA	NA	72
CC SERV AREA #2	353	NA	NA	353
SRV AREA#1 CEN RCH	453	NA	NA	453
EMS-OTHER	35	NA	NA	35
CHILDRENS TRUST	60	NA	NA	60
CA EMERG SOL & HSING GRN	8	NA	NA	8
MENTAL HLTH SERV FUND	5,019	NA	NA	5,019
MHSA PREV & EARLY INTERV	3,013	NA	NA	3,013
MHSA CSS	750	NA	NA	750
MHSA CAPITAL FACILITIES	2,230	NA	NA	2,230
SAFE HEAVEN PROJECT	1,604	NA	NA	1,604

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001412 CAO

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
MHSA-HOUSING	136	NA	NA	136
TRANSITIONAL HOUSING	590	NA	NA	590
BEAR VL-INDIAN VL FIRE	553	NA	NA	553
COL CEM DIST	763	NA	NA	763
WILLIAMS CEM	396	NA	NA	396
IHSS PUBLIC AUTHORITY	369	NA	NA	369
OUTSIDE AGENCIES	8,346	NA	NA	8,346
Department Total:	321,047	0	0	321,047
Grand Total:	321,047	0	0	321,047

COLUSA COUNTY
Schedule 7.1 Narrative Description of 2022-2023 Costs to be Allocated
For Department 421 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 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).

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 2022-2023 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 6/30/2023.

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 2022-2023 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. #421-46629 in the amount of \$6,792.

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 #811.

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, 2022.

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 2022-2023 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	#421-45520	State Mandated Reimbursement	General Government
\$22,098	#421-46612	Property Tax Admin Costs	General Government
\$60,984	#421-46626	Supplemental Assessment Admin	General Government
\$40,296	#421-46624	Direct Assessment Fees	General Government
\$250	#421-46627	Alcohol Admin Fee	General Government
\$54	#421-46633	Workers Comp Alternate Sentencing	General Government
\$282	#421-47915	Dental Stabilization Reimbursement	General Government
\$10	#421-47983	Misc. Revenue	General Government
\$0	#421-48013	Misc.-Other Refunds	General Government
\$0	#421-48030	Transfers In	General Government
<u>\$123,974</u>	Total Revenue offset to expenses		

DIRECT BILLED

The amounts direct billed for the 2022-2023 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>
\$225	421-46629	Outside Agency Audits Arbuckle Cemetery District	Internal Auditing
\$120	421-46629	Outside Agency Audits Arbuckle Fire District	Internal Auditing
\$523	421-46629	Outside Agency Audits Arbuckle Park/Recreation District	Internal Auditing
\$261	421-46629	Outside Agency Audits Bear Indian Valley Fire Protection District	Internal Auditing
\$180	421-46629	Outside Agency Audits College City Cemetery District	Internal Auditing
\$190	421-46629	Outside Agency Audits Colusa Cemetery District	Internal Auditing
\$159	421-46629	Outside Agency Audits Colusa County Service Area No. 1	Internal Auditing
\$126	421-46629	Outside Agency Audits Colusa County Service Area No. 2	Internal Auditing
\$540	421-46629	Outside Agency Audits Colusa County Water Works No. 1	Internal Auditing
\$411	421-46629	Outside Agency Audits Colusa Mosquito Abatement District	Internal Auditing
\$165	421-46629	Outside Agency Audits Cortina Creek Flood Control District	Internal Auditing
\$90	421-46629	Outside Agency Audits Cypress Hill Cemetery District	Internal Auditing
\$285	421-46629	Outside Agency Audits Grand Island Cemetery District	Internal Auditing
\$138	421-46629	Outside Agency Audits Maxwell Cemetery District	Internal Auditing
\$383	421-46629	Outside Agency Audits Maxwell Fire Protection District	Internal Auditing
\$471	421-46629	Outside Agency Audits Maxwell Recreation & Park District	Internal Auditing
\$150	421-46629	Outside Agency Audits Princeton Cemetery District	Internal Auditing
\$255	421-46629	Outside Agency Audits Princeton Fire Protection District	Internal Auditing
\$344	421-46629	Outside Agency Audits Princeton Water Works District (Colusa)	Internal Auditing
\$253	421-46629	Outside Agency Audits Reclamation District No. 2047 District	Internal Auditing
\$315	421-46629	Outside Agency Audits Sacramento River Fire District	Internal Auditing
\$63	421-46629	Outside Agency Audits Stonyford Park & Recreation District	Internal Auditing
\$253	421-46629	Outside Agency Audits Stonyford-Indian Valley Cemetery District	Internal Auditing
\$278	421-46629	Outside Agency Audits Williams Cemetery District	Internal Auditing
\$210	421-46629	Outside Agency Audits Williams Fire Protection District	Internal Auditing
\$404	421-46629	Outside Agency Audits Various	Internal Auditing
<u>\$6,792</u>	Total Direct Billed		

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

\$660,892	Total Budget 2022-2023 Actual Expenditures
<u>\$980,062</u>	Add back Transfers and Reimbursements
<u>\$1,640,954</u>	Total Expenditures

COLUSA COUNTY
Schedule .2 - Costs To Be Allocated
For Department 001421 AUDITOR

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,640,954			1,640,954
FIXED ASSETS	(363)			
Total Deductions:	(363)			(363)
BUILDING DEPREC	7,111		7,111	
EQUIPMENT DEPREC	3,869		3,869	
001401 RISK MANAGEMENT/INSURANCE	99	73	172	
001408 IT	15,365	1,001	16,366	
001409 PURCHASING	3,953	1,671	5,624	
001412 CAO	6,368	699	7,067	
001421 AUDITOR		14,093	14,093	
001422 TREASURER		2,709	2,709	
001431 CNTY CNSL		4,308	4,308	
001440 PERSONNEL		14,265	14,265	
001473 MAINTENANCE		13,113	13,113	
001474 CUSTODIAN		26,098	26,098	
Total Allocated Additions:	36,765	78,030	114,795	114,795
#45520 St MANDATED REIMB	0			
#46612 PROP TX ADMIN FEE	22,098			
#46626 SUPPL ADMIN FEE	60,984			
#46624 DIRECT ASSMT FEE	40,296			
#46627 ADMIN CHRG-ALCOHOL	250			
#46633 W/C ADMIN ALT SENT	54			
#47935 CANCELED WARRANTS	0			
#47915 DENTAL STABLZ REIMB	282			
#47951 MISC GRANT-OUTSIDE SOURCE	0			
#47959 PY INSURANCE DIVIDEND	0			
#47983 MISC REVENUE	10			
#48013 MISC-OTHER REFUNDS	0			
Total Departmental Cost Adjustments:	123,974			123,974
Total To Be Allocated:	1,801,330	78,030		1,879,360

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001421 AUDITOR

	Total	General & Admin	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT
Wages & Benefits					
SALARIES & BENEFITS	1,407,445	501,515	252,071	174,610	34,262
Other Expense & Cost					
53060 COMMUNICATIONS	3,094	3,094	0	0	0
53061 COMMUNATIONS-CELL	1,680	1,680	0	0	0
53090 HOUSEHOLD	22	22	0	0	0
53100 INSURANCE	3,636	3,636	0	0	0
53120 MAINT EQUIP	2,310	0	770	385	0
53121 MAINT SOFTWARE	188,974	188,974	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
53161 BANK FEES	209	0	209	0	0
53163 FINANCE/LATE CHARGE	0	0	0	0	0
53170 OFFICE EXP	3,654	0	1,486	802	0
53171 POSTAGE	5,113	5,113	0	0	0
53180 PROF SERV	14,321	14,321	0	0	0
53190 PUBL/NOTICE	336	0	336	0	0
53200 RENTS/LEASES	3,085	3,085	0	0	0
53220 SMALL TOOLS & INSTRUMENTS	0	0	0	0	0
53230 SPEC DEPT EXP	211	211	0	0	0
53231 SOFTWARE	288	288	0	0	0
53250 TRANS/TRAVEL	3,027	3,027	0	0	0
53251 EDUC/TRAINING	2,790	2,790	0	0	0
55555 COURT RECOVERY COSTS	0	0	0	0	0
*FIXED ASSETS	363	363	0	0	0
Departmental Totals					
Total Expenditures	1,640,954	728,515	254,872	175,797	34,262
Deductions					
Total Deductions	(363)	(363)	0	0	0
Cost Adjustments					
#45520 St MANDATED REIMB	0	0	0	0	0
#46612 PROP TX ADMIN FEE	22,098	0	0	0	0
#46626 SUPPL ADMIN FEE	60,984	0	0	0	0
#46624 DIRECT ASSMT FEE	40,296	0	0	0	0
#46627 ADMIN CHRGR-ALCOHOL	250	0	0	0	0
#46633 W/C ADMIN ALT SENT	54	0	0	0	0
#47935 CANCELED WARRANTS	0	0	0	0	0
#47915 DENTAL STABLZ REIMB	282	0	0	0	0
#47951 MISC GRANT-OUTSIDE SOURCE	0	0	0	0	0
#47959 PY INSURANCE DIVIDEND	0	0	0	0	0
#47983 MISC REVENUE	10	0	0	0	0

All Monetary Values Are \$ Dollars
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* - Indicates Disallowed Expenditure

Schedule 7.3

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COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001421 AUDITOR

2024-2025 COST ALLOCATION PLAN
2025 Version 10.0192-1

	Total	General & Admin	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT
#48013 MISC-OTHER REFUNDS	0	0	0	0	0
Functional Cost	1,764,565	728,152	254,872	175,797	34,262
Allocation Step 1					
Inbound- All Others	36,765	36,765	0	0	0
Reallocate Admin Costs		(764,917)	218,460	150,689	29,373
Unallocated Costs	(830,758)	0	0	0	0
1st Allocation	970,572	0	473,332	326,486	63,635
Allocation Step 2					
Inbound- All Others	78,030	78,030	0	0	0
Reallocate Admin Costs		(78,030)	22,285	15,372	2,996
Unallocated Costs	(32,329)	0	0	0	0
2nd Allocation	45,701	0	22,285	15,372	2,996
Total For 001421 001421 AUDITOR					
Total Allocated	1,016,273	0	495,617	341,858	66,631

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001421 AUDITOR

	COST PLAN PREP	BUDGET PREP	WELFARE PAYROLL	SINGLE AUDIT	GENERAL AUDIT
Wages & Benefits					
SALARIES & BENEFITS	16,827	17,060	7,819	1,133	12,654
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	385	385	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
53161 BANK FEES	0	0	0	0	0
53163 FINANCE/LATE CHARGE	0	0	0	0	0
53170 OFFICE EXP	683	683	0	0	0
53171 POSTAGE	0	0	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	17,895	18,128	7,819	1,133	12,654
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#45520 St MANDATED REIMB	0	0	0	0	0
#46612 PROP TX ADMIN FEE	0	0	0	0	0
#46626 SUPPL ADMIN FEE	0	0	0	0	0
#46624 DIRECT ASSMT FEE	0	0	0	0	0
#46627 ADMIN CHRGR-ALCOHOL	0	0	0	0	0
#46633 W/C ADMIN ALT SENT	0	0	0	0	0
#47935 CANCELED WARRANTS	0	0	0	0	0
#47915 DENTAL STABLZ REIMB	0	0	0	0	0
#47951 MISC GRANT-OUTSIDE SOURCE	0	0	0	0	0
#47959 PY INSURANCE DIVIDEND	0	0	0	0	0
#47983 MISC REVENUE	0	0	0	0	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001421 AUDITOR

2024-2025 COST ALLOCATION PLAN
2025 Version 10.0192-1

	COST PLAN PREP	BUDGET PREP	WELFARE PAYROLL	SINGLE AUDIT	GENERAL AUDIT
#48013 MISC-OTHER REFUNDS	0	0	0	0	0
Functional Cost	17,895	18,128	7,819	1,133	12,654
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	15,375	15,528	6,731	994	10,862
Unallocated Costs	0	0	0	0	0
1st Allocation	33,270	33,656	14,550	2,127	23,516
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	1,568	1,584	687	101	1,108
Unallocated Costs	0	0	0	0	0
2nd Allocation	1,568	1,584	687	101	1,108
Total For 001421 001421 AUDITOR					
Total Allocated	34,838	35,240	15,237	2,228	24,624

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001421 AUDITOR

	GENERAL GOVT	RETIREE HEALTH
Wages & Benefits		
SALARIES & BENEFITS	369,430	20,064
Other Expense & Cost		
53060 COMMUNICATIONS	0	0
53061 COMMUNATIONS-CELL	0	0
53090 HOUSEHOLD	0	0
53100 INSURANCE	0	0
53120 MAINT EQUIP	385	0
53121 MAINT SOFTWARE	0	0
53130 MAINT STRU	0	0
53140 MEDICAL,DENTAL	0	0
53150 MEMBERSHIPS	0	0
53161 BANK FEES	0	0
53163 FINANCE/LATE CHARGE	0	0
53170 OFFICE EXP	0	0
53171 POSTAGE	0	0
53180 PROF SERV	0	0
53190 PUBL/NOTICE	0	0
53200 RENTS/LEASES	0	0
53220 SMALL TOOLS & INSTRUMENTS	0	0
53230 SPEC DEPT EXP	0	0
53231 SOFTWARE	0	0
53250 TRANS/TRAVEL	0	0
53251 EDUC/TRAINING	0	0
55555 COURT RECOVERY COSTS	0	0
*FIXED ASSETS	0	0
Departmental Totals		
Total Expenditures	369,815	20,064
Deductions		
Total Deductions	0	0
Cost Adjustments		
#45520 St MANDATED REIMB	0	0
#46612 PROP TX ADMIN FEE	22,098	0
#46626 SUPPL ADMIN FEE	60,984	0
#46624 DIRECT ASSMT FEE	40,296	0
#46627 ADMIN CHRG-ALCOHOL	250	0
#46633 W/C ADMIN ALT SENT	54	0
#47935 CANCELED WARRANTS	0	0
#47915 DENTAL STABLZ REIMB	282	0
#47951 MISC GRANT-OUTSIDE SOURCE	0	0
#47959 PY INSURANCE DIVIDEND	0	0
#47983 MISC REVENUE	10	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001421 AUDITOR

	GENERAL GOVT	RETIREE HEALTH
#48013 MISC-OTHER REFUNDS	0	0
Functional Cost	493,789	20,064
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	316,905	0
Unallocated Costs	(810,694)	(20,064)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	32,329	0
Unallocated Costs	(32,329)	0
2nd Allocation	0	0
Total For 001421 001421 AUDITOR		
Total Allocated	0	0

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001421 AUDITOR

Activity - CLAIM ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001032 COL VET	25	0.1033	489		489	24	513
001033 MAX VET	23	0.0950	450		450	22	472
001035 WMS VET	38	0.1570	743		743	36	779
001401 RISK MANAGEMENT/INSURANCE	132	0.5453	2,581		2,581		2,581
001403 EE_BENEFITS	13	0.0537	254		254	12	266
001406 SURVERYOR	44	0.1818	860		860	42	902
001408 IT	203	0.8386	3,969		3,969		3,969
001409 PURCHASING	126	0.5205	2,464		2,464		2,464
001411 BRD OF SUPV	93	0.3842	1,818		1,818	89	1,907
001412 CAO	206	0.8510	4,028		4,028		4,028
001421 AUDITOR	155	0.6403	3,031		3,031		3,031
001422 TREASURER	146	0.6031	2,855		2,855	139	2,994
001423 ASSESSOR	152	0.6279	2,972		2,972	145	3,117
001426 REV/REC	3	0.0124	59		59	3	62
001431 CNTY CNSL	172	0.7105	3,363		3,363	164	3,527
001440 PERSONNEL	137	0.5659	2,679		2,679	131	2,810
001451 ELECTIONS	175	0.7229	3,422		3,422	167	3,589
001473 MAINTENANCE	752	3.1064	14,704		14,704	717	15,421
001474 CUSTODIAN	474	1.9580	9,268		9,268	452	9,720
001511 SO BAILIFF	26	0.1074	508		508	25	533
001513 HOME SECUR 001581	17	0.0702	332		332	16	348
001514 GRAND JURY	47	0.1942	919		919	45	964
001516 DIST ATTN	321	1.3260	6,276		6,276	306	6,582
001519 PUBL DEFEND	54	0.2231	1,056		1,056	51	1,107
001520 COMMUNICTNS	83	0.3429	1,623		1,623	79	1,702
001521 SHERIFF	615	2.5405	12,025		12,025	586	12,611
001522 DRUG PREVENTTION	64	0.2644	1,251		1,251	61	1,312
001524 SHF-BOATING 001521	63	0.2602	1,232		1,232	60	1,292
001530 SUPERIOR COURT - CJF	108	0.4461	2,112		2,112	103	2,215

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001421 AUDITOR

Activity - CLAIM ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001533 JUV FAC	14	0.0578	274		274	13	287
001534 JAIL	400	1.6523	7,821		7,821	381	8,202
001535 PROBATION	335	1.3838	6,550		6,550	319	6,869
001536 VICTIM WITN 001516	138	0.5701	2,698		2,698	132	2,830
001560 AG COMM	231	0.9542	4,517		4,517	220	4,737
001561 WTR MGT	11	0.0454	215		215	10	225
001563 YOUTH OFFEND GNT	31	0.1281	606		606	30	636
001565 SITES_PROJ	44	0.1818	860		860	42	902
001570 CLERK/RECOR	124	0.5122	2,425		2,425	118	2,543
001571 CORONER	94	0.3883	1,838		1,838	90	1,928
001574 LAFCO	1	0.0041	20		20	1	21
001576 COMMUNITY DEVELOPMENT	141	0.5825	2,757		2,757	134	2,891
001577 ANIMAL CTRL	170	0.7022	3,324		3,324	162	3,486
001580 TRAPPER	3	0.0124	59		59	3	62
001581 OES	168	0.6940	3,285		3,285	160	3,445
001583 PUBLIC ADMN	25	0.1033	489		489	24	513
001831 SOC WELFARE (IND)	4	0.0165	78		78	4	82
001832 INDG BURIAL	3	0.0124	59		59	3	62
001841 JUV CRT WRD	21	0.0867	411		411	20	431
001851 VET SERV	5	0.0207	98		98	5	103
001921 LIBRARY	428	1.7680	8,369		8,369	408	8,777
001922 ADULT LITERACY	20	0.0826	391		391	19	410
001931 AG EXTENS	117	0.4833	2,288		2,288	111	2,399
003710 BEHAVORIAL HEALTH ADMIN	111	0.4585	2,170		2,170	106	2,276
003711 SUBSTANCE ABUSE SERVICES	924	3.8169	18,067		18,067	880	18,947
003713 MENTAL HEALTH	967	3.9945	18,907		18,907	921	19,828
005712 HEALTH	522	2.1563	10,207		10,207	497	10,704
005719 ENVIRONMENTAL HEALTH	153	0.6320	2,992		2,992	146	3,138
005723 AMBULANCE	28	0.1157	547		547	27	574
005731 CALIF CHILDRNS SRV 005712	7	0.0289	137		137	7	144

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001421 AUDITOR

Activity - CLAIM ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
005810 WELFARE ADMIN	404	1.6689	7,899		7,899	385	8,284
005811 WELFARE	1,455	6.0104	28,449		28,449	1,386	29,835
005812 IN HOME SUPP SERV 800000	6	0.0248	117		117	6	123
005833 SR NUTRITON	63	0.2602	1,232		1,232	60	1,292
006820 CATEG AID/SAWS HHS 005811	2	0.0083	39		39	2	41
007610 PUBLIC WORKS/ROADS	1,633	6.7457	31,930		31,930	1,556	33,486
011715 AIR/WTR POLL CON	123	0.5081	2,405		2,405	117	2,522
013578 FISH AND GAME	1	0.0041	20		20	1	21
015013 COUNTYWIDE RECREATION	3	0.0124	59		59	3	62
016475 MIGRANT HOUSING	329	1.3591	6,433		6,433	314	6,747
016477 MIGRANT HOUSING 016475	17	0.0702	332		332	16	348
016478 MIGRANT HOUSING 016475	79	0.3263	1,545		1,545	75	1,620
018000 MFH RESERVE FUNDS 016475	3	0.0124	59		59	3	62
018476 MIGRANT HOUSING 016475	8	0.0330	156		156	8	164
027404 INSURANCE 001401	10	0.0413	196		196	10	206
040000 SOLID WASTE	71	0.2933	1,388		1,388	68	1,456
041000 AIRPORT ENTRPSE	99	0.4090	1,936		1,936	94	2,030
042000 TRANSIT AGENCY	503	2.0778	9,835		9,835	479	10,314
046000 EAST PARK RESERVOIR	58	0.2396	1,134		1,134	55	1,189
051000 LOCAL TRANSPORTATION	9	0.0372	176		176	9	185
053000 LOCAL TRANSPORTATION	50	0.2065	978		978	48	1,026
110110 ALMOND PARADISE ST LITNG	26	0.1074	508		508	25	533
111111 THOMPSON ST LITNG	13	0.0537	254		254	12	266
115115 WHISPER CRK-CROSS CRK LIT	24	0.0991	469		469	23	492
128128 JAIL INMATE WELFARE 001534	93	0.3842	1,818		1,818	89	1,907
130130 DRUG ENFORCEMENT 001522	8	0.0330	156		156	8	164
132132 CIVIL FEE CAP PROJ 001521	1	0.0041	20		20	1	21
142142 JAIL-SLESF 001534	4	0.0165	78		78	4	82
146146 PSPS RESILIENCY GRANT	5	0.0207	98		98	5	103
150150 LOCAL COMM CORRCTN	299	1.2351	5,846		5,846	285	6,131

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001421 AUDITOR

Activity - CLAIM ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
153153 COMM CORR TN PRFRM INCENT	99	0.4090	1,936		1,936	94	2,030
159 CARL MOYER GRANT 001560	4	0.0165	78		78	4	82
161161 MFH CARE FUNDS 016475	38	0.1570	743		743	36	779
179179 CC SERV AREA #2	119	0.4916	2,327		2,327	113	2,440
182182 SRV AREA#1 CEN RCH	131	0.5411	2,561		2,561	125	2,686
228228 EMS-OTHER 005712	1	0.0041	20		20	1	21
264264 CHILDRENS TRUST FUND	16	0.0661	313		313	15	328
268268 CA EMERG SOL & HSING GRN	2	0.0083	39		39	2	41
272272 MENTAL HLTH SERV FUND	316	1.3054	6,179		6,179	301	6,480
276276 MHSA PREV & EARLY INTERV	155	0.6403	3,031		3,031	148	3,179
277277 MHSA INNOVATION 272272	53	0.2189	1,036		1,036	51	1,087
279279 MHSA CAP FAC 272272	32	0.1322	626		626	30	656
283283 MHSA-HOUSING	39	0.1611	763		763	37	800
301301 TRANSITIONAL HOUSING	140	0.5783	2,737		2,737	133	2,870
400000 ARBCKLE-C/C FIRE	380	1.5697	7,430		7,430	362	7,792
403000 BEAR VL-INDIAN VL FIRE	126	0.5205	2,464		2,464	120	2,584
408000 MAX FIRE PROT	181	0.7477	3,539		3,539	172	3,711
411000 MAXFIRE PG&E POWPL 408000	1	0.0041	20		20	1	21
412000 PRINCETN FIRE PROT	121	0.4998	2,366		2,366	115	2,481
416000 WMS FIRE PROT	8	0.0330	156		156	8	164
419000 SAC RIV FIRE DIST	446	1.8424	8,721		8,721	425	9,146
423000 ARBCKLE CEM	130	0.5370	2,542		2,542	124	2,666
425000 COLLEGE CTY CEM	64	0.2644	1,251		1,251	61	1,312
428000 COL CEM DIST	296	1.2227	5,788		5,788	282	6,070
431000 COL CEM SLE TX-VLT 428000	1	0.0041	20		20	1	21
433000 CYPRESS HLL CEM	1	0.0041	20		20	1	21
435000 GRND ISLAND CEM	53	0.2189	1,036		1,036	51	1,087
440000 MAXWELL CEM	119	0.4916	2,327		2,327	113	2,440
443000 MAX CEM SLE TX-VAULT 440000	1	0.0041	20		20	1	21
446000 PRINCETON CEM	31	0.1281	606		606	30	636

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001421 AUDITOR

Activity - CLAIM ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
448000 STONYFRD-IND VL CEM	66	0.2726	1,290		1,290	63	1,353
451000 WILLIAMS CEM	135	0.5577	2,640		2,640	129	2,769
454000 WMS CEM SLE TX-VAULT 451000	1	0.0041	20		20	1	21
456000 ARBUCKLE PARK & REC DIST	28	0.1157	547		547	27	574
458000 ARB P/REC-PRK/FAC 456000	384	1.5863	7,508		7,508	366	7,874
459000 ARB P&R DIST-POOLS 456000	20	0.0826	391		391	19	410
460000 MAXWELL REC & PARK DIST	58	0.2396	1,134		1,134	55	1,189
462000 COLUSA BSN DRN	126	0.5205	2,464		2,464	120	2,584
464000 COLUSA RESC CONV	282	1.1649	5,514		5,514	269	5,783
465000 CCRCD PYRLL 464000	323	1.3343	6,316		6,316	308	6,624
473000 CCRCD MISC PROJ 464000	62	0.2561	1,212		1,212	59	1,271
475000 CCRCD - D.O.C. 464000	8	0.0330	156		156	8	164
489000 SAC RIV WESTSDE LEVE	12	0.0496	235		235	11	246
492000 CO MOSQ ABATMNT	366	1.5119	7,156		7,156	349	7,505
496000 RECL DIST 108 MNT	21	0.0867	411		411	20	431
497000 RECL DIST 108 IRRG	15	0.0620	293		293	14	307
498000 REC DIST 1004	7	0.0289	137		137	7	144
501000 REC DIST 2047	26	0.1074	508		508	25	533
514000 COLUSA CO WTRWKS #1	113	0.4668	2,209		2,209	108	2,317
515000 PRINCTN WATRWRKS	123	0.5081	2,405		2,405	117	2,522
525000 CRTNA CRK FLD CTRL/CON	8	0.0330	156		156	8	164
529000 CRTINA CSD RED RNCH ZN2	74	0.3057	1,447		1,447	71	1,518
530000 CRTINA CSD RVR GLN ZN3	68	0.2809	1,330		1,330	65	1,395
531000 CRTINA CSD WILDWD ES ZN4	40	0.1652	782		782	38	820
800000 IHSS PUBLIC AUTHORITY	13	0.0537	254		254	12	266
OUTSIDE AGENCIES	3,619	14.9499	70,755		70,755	3,444	74,199
SubTotal	24,208	100.0000	473,332		473,332	22,285	495,617
Total	24,208	100.0000	473,332		473,332	22,285	495,617

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001421 AUDITOR

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 001421 AUDITOR

Activity - PAYROLL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001401 RISK MANAGEMENT/INSURANCE	10,000	0.2158	705		705		705
001408 IT	50,000	1.0792	3,523		3,523		3,523
001409 PURCHASING	20,000	0.4317	1,409		1,409		1,409
001411 BRD OF SUPV	50,000	1.0792	3,523		3,523	175	3,698
001412 CAO	50,000	1.0792	3,523		3,523		3,523
001421 AUDITOR	110,000	2.3741	7,751		7,751		7,751
001422 TREASURER	44,629	0.9632	3,145		3,145	156	3,301
001423 ASSESSOR	100,000	2.1583	7,047		7,047	350	7,397
001431 CNTY CNSL	30,000	0.6475	2,114		2,114	105	2,219
001440 PERSONNEL	40,000	0.8633	2,819		2,819	140	2,959
001451 ELECTIONS	34,000	0.7338	2,396		2,396	119	2,515
001473 MAINTENANCE	50,000	1.0792	3,523		3,523	175	3,698
001474 CUSTODIAN	50,000	1.0792	3,523		3,523	175	3,698
001511 SO BAILIFF	25,000	0.5396	1,762		1,762	87	1,849
001516 DIST ATTN	108,500	2.3418	7,646		7,646	380	8,026
001520 COMMUNICTNS	90,000	1.9425	6,342		6,342	315	6,657
001521 SHERIFF	382,525	8.2561	26,955		26,955	1,338	28,293
001534 JAIL	209,775	4.5276	14,782		14,782	734	15,516
001535 PROBATION	136,500	2.9461	9,619		9,619	478	10,097
001536 VICTIM WITN 001516	21,500	0.4640	1,515		1,515	75	1,590
001559 AG ADM SERV	50,000	1.0792	3,523		3,523	175	3,698
001560 AG COMM	80,000	1.7266	5,637		5,637	280	5,917
001561 WTR MGT	10,000	0.2158	705		705	35	740
001563 YOUTH OFFEND GNT	14,500	0.3130	1,022		1,022	51	1,073
001570 CLERK/RECOR	34,000	0.7338	2,396		2,396	119	2,515
001571 CORONER	10,000	0.2158	705		705	35	740
001576 COMMUNITY DEVELOPMENT	60,000	1.2950	4,228		4,228	210	4,438
001577 ANIMAL CTRL	30,000	0.6475	2,114		2,114	105	2,219
001581 OES	13,200	0.2849	930		930	46	976

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001421 AUDITOR

Activity - PAYROLL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001583 PUBLIC ADMN	704	0.0152	50		50	2	52
001851 VET SERV	10,000	0.2158	705		705	35	740
001921 LIBRARY	108,601	2.3439	7,653		7,653	380	8,033
001931 AG EXTENS	30,000	0.6475	2,114		2,114	105	2,219
003710 BEHAVORIAL HEALTH ADMIN	65,000	1.4029	4,580		4,580	227	4,807
003713 MENTAL HEALTH	611,333	13.1939	43,077		43,077	2,140	45,217
005712 HEALTH	220,000	4.7483	15,502		15,502	770	16,272
005719 ENVIRONMENTAL HEALTH	50,000	1.0792	3,523		3,523	175	3,698
005810 WELFARE ADMIN	95,000	2.0504	6,694		6,694	332	7,026
005811 WELFARE	580,000	12.5182	40,870		40,870	2,029	42,899
005833 SR NUTRITON	10,000	0.2158	705		705	35	740
007610 PUBLIC WORKS/ROADS	360,000	7.7699	25,368		25,368	1,260	26,628
011715 AIR/WTR POLL CON	30,000	0.6475	2,114		2,114	105	2,219
016475 MIGRANT HOUSING	30,000	0.6475	2,114		2,114	105	2,219
042000 TRANSIT AGENCY	110,000	2.3741	7,751		7,751	385	8,136
046000 EAST PARK RESERVOIR	20,000	0.4317	1,409		1,409	70	1,479
150150 LOCAL COMM CORRCTN	55,000	1.1871	3,876		3,876	192	4,068
153153 COMM CORRTRN PRFRM INCENT	13,500	0.2914	951		951	47	998
400000 ARBCKLE-C/C FIRE	40,000	0.8633	2,819		2,819	140	2,959
408000 MAX FIRE PROT	30,000	0.6475	2,114		2,114	105	2,219
419000 SAC RIV FIRE DIST	20,000	0.4317	1,409		1,409	70	1,479
428000 COL CEM DIST	20,000	0.4317	1,409		1,409	70	1,479
451000 WILLIAMS CEM	20,000	0.4317	1,409		1,409	70	1,479
492000 CO MOSQ ABATMNT	30,000	0.6475	2,114		2,114	105	2,219
OUTSIDE AGENCIES	160,000	3.4533	11,274		11,274	560	11,834
SubTotal	4,633,267	100.0000	326,486		326,486	15,372	341,858
Total	4,633,267	100.0000	326,486		326,486	15,372	341,858

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001421 AUDITOR

Allocation Basis: PAYROLL POSITIONS

Allocation Source: EMPLOYEE POSITION ALLOCATION SCHEDULE

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001421 AUDITOR

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001421 AUDITOR	914	2.6677	1,698		1,698		1,698
001423 ASSESSOR	41	0.1197	76		76	4	80
001426 REV/REC	190	0.5546	353		353	17	370
001431 CNTY CNSL	13	0.0379	24		24	1	25
001516 DIST ATTN	79	0.2306	147		147	7	154
001521 SHERIFF	913	2.6648	1,696		1,696	82	1,778
001522 DRUG PREVENTTION	254	0.7413	472		472	23	495
001535 PROBATION	863	2.5188	1,603		1,603	78	1,681
001560 AG COMM	26	0.0759	48		48	2	50
001570 CLERK/RECOR	1,554	4.5356	2,886		2,886	140	3,026
001576 COMMUNITY DEVELOPMENT	13	0.0379	24		24	1	25
001577 ANIMAL CTRL	13	0.0379	24		24	1	25
001921 LIBRARY	105	0.3065	195		195	9	204
003710 BEHAVORIAL HEALTH ADMIN	1,051	3.0675	1,952		1,952	94	2,046
003713 MENTAL HEALTH	328	0.9573	609		609	29	638
005712 HEALTH	1,475	4.3051	2,740		2,740	133	2,873
005719 ENVIRONMENTAL HEALTH	13	0.0379	24		24	1	25
005811 WELFARE	172	0.5020	319		319	15	334
007610 PUBLIC WORKS/ROADS	79	0.2306	147		147	7	154
016475 MIGRANT HOUSING	7,778	22.7015	14,446		14,446	699	15,145
042000 TRANSIT AGENCY	1,036	3.0238	1,924		1,924	93	2,017
051000 LOCAL TRANSPORTATION	144	0.4203	267		267	13	280
052000 STATE TRANSIT ASSISTANCE	66	0.1926	123		123	6	129
053000 LOCAL TRANSPORTATION	39	0.1138	72		72	4	76
179179 CC SERV AREA #2	105	0.3065	195	-126	69	9	78
182182 SRV AREA#1 CEN RCH	131	0.3823	243	-159	84	12	96
400000 ARBCKLE-C/C FIRE	160	0.4670	297	-120	177	14	191
403000 BEAR VL-INDIAN VL FIRE	359	1.0478	667	-261	406	32	438
408000 MAX FIRE PROT	375	1.0945	696	-383	313	34	347

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001421 AUDITOR

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
412000 PRINCETN FIRE PROT	253	0.7384	470	-255	215	23	238
416000 WMS FIRE PROT	213	0.6217	396	-210	186	19	205
419000 SAC RIV FIRE DIST	333	0.9719	618	-315	303	30	333
423000 ARBCKLE CEM	253	0.7384	470	-225	245	23	268
425000 COLLEGE CTY CEM	186	0.5429	345	-180	165	17	182
428000 COL CEM DIST	282	0.8231	524	-190	334	25	359
433000 CYPRESS HLL CEM	93	0.2714	173	-90	83	8	91
435000 GRND ISLAND CEM	236	0.6888	438	-285	153	21	174
440000 MAXWELL CEM	218	0.6363	405	-138	267	20	287
446000 PRINCETON CEM	160	0.4670	297	-150	147	14	161
448000 STONYFRD-IND VL CEM	262	0.7647	487	-253	234	24	258
451000 WILLIAMS CEM	312	0.9106	579	-278	301	28	329
456000 ARBUCKLE PARK & REC DIST	512	1.4944	951	-523	428	46	474
460000 MAXWELL REC & PARK DIST	454	1.3251	843	-471	372	41	413
464000 COLUSA RESC CONV	53	0.1547	98		98	5	103
492000 CO MOSQ ABATMNT	341	0.9953	633	-411	222	31	253
501000 REC DIST 2047	210	0.6129	390	-253	137	19	156
514000 COLUSA CO WTRWKS #1	1,202	3.5083	2,232	-540	1,692	108	1,800
515000 PRINCTN WATRWRKS	479	1.3981	890	-344	546	43	589
525000 CRTNA CRK FLD CTRL/CON	213	0.6217	396	-165	231	19	250
OUTSIDE AGENCIES	9,708	28.3346	18,033	-467	17,566	872	18,438
SubTotal	34,262	100.0000	63,635	-6,792	56,843	2,996	59,839
Direct Billed				6,792	6,792		6,792
Total	34,262	100.0000	63,635		63,635	2,996	66,631

Allocation Basis: INTERNAL AUDITING COST
Allocation Source: AUDITOR DEPT EMPLOYEE TIME RECORDS

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001421 AUDITOR

Activity - COST PLAN PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001032 COL VET	4,273	0.0046	2		2		2
001033 MAX VET	7,813	0.0084	3		3		3
001035 WMS VET	17,701	0.0189	6		6		6
001401 RISK MANAGEMENT/INSURANCE	147,654	0.1579	53		53		53
001403 EE_BENEFITS	8,141	0.0087	3		3		3
001406 SURVERYOR	44,856	0.0480	16		16	1	17
001408 IT	753,273	0.8057	268		268		268
001409 PURCHASING	192,714	0.2061	69		69		69
001411 BRD OF SUPV	1,023,464	1.0948	364		364	18	382
001412 CAO	838,219	0.8966	298		298		298
001421 AUDITOR	1,640,591	1.7549	584		584		584
001422 TREASURER	670,819	0.7175	239		239	12	251
001423 ASSESSOR	1,393,155	1.4902	496		496	24	520
001426 REV/REC	4,193	0.0045	1		1		1
001431 CNTY CNSL	788,116	0.8430	280		280	14	294
001440 PERSONNEL	593,058	0.6344	211		211	10	221
001451 ELECTIONS	440,899	0.4716	157		157	8	165
001473 MAINTENANCE	541,720	0.5795	193		193	9	202
001474 CUSTODIAN	468,844	0.5015	167		167	8	175
001492 ADVERTISING	-398	-0.0004					
001511 SO BAILIFF	329,888	0.3529	117		117	6	123
001513 HOME SECUR 001581	18,808	0.0201	7		7		7
001514 GRAND JURY	23,225	0.0248	8		8		8
001516 DIST ATTN	2,351,735	2.5155	837		837	41	878
001519 PUBL DEFEND	343,278	0.3672	122		122	6	128
001520 COMMUNICTNS	858,181	0.9180	305		305	15	320
001521 SHERIFF	6,107,069	6.5325	2,173		2,173	106	2,279
001522 DRUG PREVENTTION	238,659	0.2553	85		85	4	89
001524 SHF-BOATING 001521	162,085	0.1734	58		58	3	61

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001421 AUDITOR

Activity - COST PLAN PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001530 SUPERIOR COURT - CJF	592,720	0.6340	211		211	10	221
001533 JUV FAC	1,027,941	1.0995	366		366	18	384
001534 JAIL	4,613,532	4.9349	1,642		1,642	80	1,722
001535 PROBATION	1,939,929	2.0751	690		690	34	724
001536 VICTIM WITN 001516	188,546	0.2017	67		67	3	70
001550 FLD WTR CON 101101	1,531	0.0016	1		1		1
001559 AG ADM SERV	598,721	0.6404	213		213	10	223
001560 AG COMM	1,470,317	1.5727	523		523	26	549
001561 WTR MGT	184,211	0.1970	66		66	3	69
001563 YOUTH OFFEND GNT	156,805	0.1677	56		56	3	59
001565 SITES_PROJ	1,320,952	1.4130	470		470	23	493
001570 CLERK/RECOR	374,469	0.4006	133		133	7	140
001571 CORONER	246,864	0.2641	88		88	4	92
001576 COMMUNITY DEVELOPMENT	833,993	0.8921	297		297	15	312
001577 ANIMAL CTRL	343,579	0.3675	122		122	6	128
001580 TRAPPER	79,975	0.0855	28		28	1	29
001581 OES	392,408	0.4197	140		140	7	147
001583 PUBLIC ADMN	19,055	0.0204	7		7		7
001831 SOC WELFARE (IND)	9,120	0.0098	3		3		3
001832 INDG BURIAL	2,477	0.0027	1		1		1
001841 JUV CRT WRD	21,352	0.0228	8		8		8
001851 VET SERV	123,448	0.1320	44		44	2	46
001861 SR CITIZENS	-14,993	-0.0160	-5		-5		-5
001921 LIBRARY	1,275,071	1.3639	454		454	22	476
001922 ADULT LITERACY	22,046	0.0236	8		8		8
001931 AG EXTENS	402,696	0.4307	143		143	7	150
003710 BEHAVORIAL HEALTH ADMIN	1,240,119	1.3265	441		441	22	463
003711 SUBSTANCE ABUSE SERVICES	881,627	0.9430	314		314	15	329
003713 MENTAL HEALTH	10,383,247	11.1063	3,693		3,693	184	3,877
005712 HEALTH	3,539,762	3.7863	1,260		1,260	62	1,322

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001421 AUDITOR

Activity - COST PLAN PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
005719 ENVIRONMENTAL HEALTH	594,445	0.6359	212		212	10	222
005723 AMBULANCE	8,234	0.0088	3		3		3
005731 CALIF CHILDRNS SRV 005712	3,277	0.0035	1		1		1
005810 WELFARE ADMIN	1,715,533	1.8350	611		611	30	641
005811 WELFARE	8,374,782	8.9581	2,980		2,980	146	3,126
005833 SR NUTRITON	274,634	0.2938	98		98	5	103
006820 CATEG AID/SAWS HHS 005811	4,672,588	4.9981	1,663		1,663	81	1,744
007610 PUBLIC WORKS/ROADS	8,094,007	8.6578	2,880		2,880	141	3,021
011715 AIR/WTR POLL CON	433,219	0.4634	154		154	8	162
013578 FISH AND GAME	7,713	0.0083	3		3		3
015013 COUNTYWIDE RECREATION	3,435	0.0037	1		1		1
016475 MIGRANT HOUSING	575,979	0.6161	205		205	10	215
016477 MIGRANT HOUSING 016475	1,250,649	1.3378	445		445	22	467
016478 MIGRANT HOUSING 016475	258,716	0.2767	92		92	5	97
018476 MIGRANT HOUSING 016475	8,847	0.0095	3		3		3
040000 SOLID WASTE	2,651,618	2.8363	944		944	46	990
041000 AIRPORT ENTRPSE	656,559	0.7023	234		234	11	245
046000 EAST PARK RESERVOIR	360,528	0.3856	128		128	6	134
051000 LOCAL TRANSPORTATION	1,752,023	1.8741	624		624	31	655
052000 STATE TRANSIT ASSISTANCE	281,311	0.3009	100		100	5	105
053000 LOCAL TRANSPORTATION	302,665	0.3237	108		108	5	113
110110 ALMOND PARADISE ST LITNG	4,447	0.0048	2		2		2
111111 THOMPSON ST LITNG	1,058	0.0011					
115115 WHISPER CRK-CROSS CRK LIT	2,637	0.0028	1		1		1
128128 JAIL INMATE WELFARE 001534	36,710	0.0393	13		13	1	14
130130 DRUG ENFORCEMENT 001522	5,718	0.0061	2		2		2
132132 CIVIL FEE CAP PROJ 001521	2,157	0.0023	1		1		1
135135 LIVE SCN FNGRPRNTG 001521	9,323	0.0100	3		3		3
142142 JAIL-SLESF 001534	2,949	0.0032	1		1		1
145145 SHF-CLAMMET GRANT 001522	34,416	0.0368	12		12	1	13

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001421 AUDITOR

Activity - COST PLAN PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
146146 PSPS RESILIENCY GRANT	387	0.0004					
150150 LOCAL COMM CORRCTN	508,900	0.5443	181		181	9	190
153153 COMM CORRTN PRFRM INCENT	192,380	0.2058	68		68	3	71
159 CARL MOYER GRANT 001560	233,485	0.2497	83		83	4	87
161161 MFH CARE FUNDS 016475	11,858	0.0127	4		4		4
179179 CC SERV AREA #2	144,891	0.1550	52		52	3	55
182182 SRV AREA#1 CEN RCH	123,960	0.1326	44		44	2	46
228228 EMS-OTHER 005712	19,159	0.0205	7		7		7
264264 CHILDRENS TRUST FUND	32,321	0.0346	12		12	1	13
268268 CA EMERG SOL & HSING GRN	3,880	0.0042	1		1		1
272272 MENTAL HLTH SERV FUND	2,559,240	2.7375	911		911	45	956
276276 MHSA PREV & EARLY INTERV	1,019,711	1.0907	363		363	18	381
277277 MHSA INNOVATION 272272	385,690	0.4126	137		137	7	144
279279 MHSA CAP FAC 272272	378,266	0.4046	135		135	7	142
283283 MHSA-HOUSING	29,002	0.0310	10		10	1	11
301301 TRANSITIONAL HOUSING	52,904	0.0566	19		19	1	20
800000 IHSS PUBLIC AUTHORITY	197,699	0.2115	70		70	3	73
OUTSIDE AGENCIES	2,930,554	3.1347	1,043		1,043	51	1,094
SubTotal	93,488,017	100.0000	33,270		33,270	1,568	34,838
Total	93,488,017	100.0000	33,270		33,270	1,568	34,838

Allocation Basis: COST PLN PREP COST
Allocation Source: DEPT EXPENDITURE PRINTOUTS AT 6/30TH

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001421 AUDITOR

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001032 COL VET	4,273	0.0047	2		2		2
001033 MAX VET	7,813	0.0086	3		3		3
001035 WMS VET	17,701	0.0194	7		7		7
001401 RISK MANAGEMENT/INSURANCE	147,654	0.1620	55		55		55
001403 EE_BENEFITS	8,141	0.0089	3		3		3
001406 SURVERYOR	44,856	0.0492	17		17	1	18
001408 IT	753,273	0.8264	278		278		278
001409 PURCHASING	192,714	0.2114	71		71		71
001411 BRD OF SUPV	1,023,464	1.1228	378		378	19	397
001412 CAO	838,219	0.9196	309		309		309
001421 AUDITOR	1,640,591	1.7998	606		606		606
001422 TREASURER	670,819	0.7359	248		248	12	260
001423 ASSESSOR	1,393,155	1.5284	514		514	25	539
001426 REV/REC	4,193	0.0046	2		2		2
001431 CNTY CNSL	788,116	0.8646	291		291	14	305
001440 PERSONNEL	593,058	0.6506	219		219	11	230
001451 ELECTIONS	440,899	0.4837	163		163	8	171
001473 MAINTENANCE	541,720	0.5943	200		200	10	210
001474 CUSTODIAN	468,844	0.5144	173		173	8	181
001492 ADVERTISING	-398	-0.0004					
001511 SO BAILIFF	329,888	0.3619	122		122	6	128
001513 HOME SECUR 001581	18,808	0.0206	7		7		7
001514 GRAND JURY	23,225	0.0255	9		9		9
001516 DIST ATTN	2,351,735	2.5800	868		868	43	911
001519 PUBL DEFEND	343,278	0.3766	127		127	6	133
001520 COMMUNICTNS	858,181	0.9415	317		317	16	333
001521 SHERIFF	6,107,069	6.6999	2,255		2,255	110	2,365
001522 DRUG PREVENTTION	238,659	0.2618	88		88	4	92
001524 SHF-BOATING 001521	162,085	0.1778	60		60	3	63

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001421 AUDITOR

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001530 SUPERIOR COURT - CJF	592,720	0.6503	219		219	11	230
001533 JUV FAC	1,027,941	1.1277	380		380	19	399
001534 JAIL	4,613,532	5.0614	1,703		1,703	83	1,786
001535 PROBATION	1,939,929	2.1282	716		716	35	751
001536 VICTIM WITN 001516	188,546	0.2068	70		70	3	73
001550 FLD WTR CON 101101	1,531	0.0017	1		1		1
001559 AG ADM SERV	598,721	0.6568	221		221	11	232
001560 AG COMM	1,470,317	1.6130	543		543	27	570
001561 WTR MGT	184,211	0.2021	68		68	3	71
001563 YOUTH OFFEND GNT	156,805	0.1720	58		58	3	61
001565 SITES_PROJ	1,320,952	1.4492	488		488	24	512
001570 CLERK/RECOR	374,469	0.4108	138		138	7	145
001571 CORONER	246,864	0.2708	91		91	4	95
001576 COMMUNITY DEVELOPMENT	833,993	0.9149	308		308	15	323
001577 ANIMAL CTRL	343,579	0.3769	127		127	6	133
001580 TRAPPER	79,975	0.0877	30		30	1	31
001581 OES	392,408	0.4305	145		145	7	152
001583 PUBLIC ADMN	19,055	0.0209	7		7		7
001831 SOC WELFARE (IND)	9,120	0.0100	3		3		3
001832 INDG BURIAL	2,477	0.0027	1		1		1
001841 JUV CRT WRD	21,352	0.0234	8		8		8
001851 VET SERV	123,448	0.1354	46		46	2	48
001861 SR CITIZENS	-14,993	-0.0164	-6		-6		-6
001921 LIBRARY	1,275,071	1.3988	471		471	23	494
001922 ADULT LITERACY	22,046	0.0242	8		8		8
001931 AG EXTENS	402,696	0.4418	149		149	7	156
003710 BEHAVORIAL HEALTH ADMIN	1,240,119	1.3605	458		458	22	480
003711 SUBSTANCE ABUSE SERVICES	881,627	0.9672	326		326	16	342
003713 MENTAL HEALTH	10,383,247	11.3913	3,830		3,830	192	4,022
005712 HEALTH	3,539,762	3.8834	1,307		1,307	64	1,371

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001421 AUDITOR

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
005719 ENVIRONMENTAL HEALTH	594,445	0.6521	219		219	11	230
005723 AMBULANCE	8,234	0.0090	3		3		3
005731 CALIF CHILDRNS SRV 005712	3,277	0.0036	1		1		1
005810 WELFARE ADMIN	1,715,533	1.8821	633		633	31	664
005811 WELFARE	8,374,782	9.1877	3,092		3,092	151	3,243
005833 SR NUTRITON	274,634	0.3013	101		101	5	106
006820 CATEG AID/SAWS HHS 005811	4,672,588	5.1261	1,725		1,725	85	1,810
007610 PUBLIC WORKS/ROADS	8,094,007	8.8797	2,989		2,989	146	3,135
011715 AIR/WTR POLL CON	433,219	0.4753	160		160	8	168
013578 FISH AND GAME	7,713	0.0085	3		3		3
015013 COUNTYWIDE RECREATION	3,435	0.0038	1		1		1
016475 MIGRANT HOUSING	575,979	0.6319	213		213	10	223
016477 MIGRANT HOUSING 016475	1,250,649	1.3720	462		462	23	485
016478 MIGRANT HOUSING 016475	258,716	0.2838	96		96	5	101
018476 MIGRANT HOUSING 016475	8,847	0.0097	3		3		3
040000 SOLID WASTE	2,651,618	2.9090	979		979	48	1,027
041000 AIRPORT ENTRPSE	656,559	0.7203	242		242	12	254
046000 EAST PARK RESERVOIR	360,528	0.3955	133		133	7	140
110110 ALMOND PARADISE ST LITNG	4,447	0.0049	2		2		2
111111 THOMPSON ST LITNG	1,058	0.0012					
115115 WHISPER CRK-CROSS CRK LIT	2,637	0.0029	1		1		1
128128 JAIL INMATE WELFARE 001534	36,710	0.0403	14		14	1	15
130130 DRUG ENFORCEMENT 001522	5,718	0.0063	2		2		2
132132 CIVIL FEE CAP PROJ 001521	2,157	0.0024	1		1		1
135135 LIVE SCN FNGRPRNTG 001521	9,323	0.0102	3		3		3
142142 JAIL-SLESF 001534	2,949	0.0032	1		1		1
145145 SHF-CLAMMET GRANT 001522	34,416	0.0378	13		13	1	14
146146 PSPS RESILIENCY GRANT	387	0.0004					
150150 LOCAL COMM CORRCTN	508,900	0.5583	188		188	9	197
153153 COMM CORRTN PRFRM INCENT	192,380	0.2111	71		71	3	74

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001421 AUDITOR

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
159 CARL MOYER GRANT 001560	233,485	0.2561	86		86	4	90
161161 MFH CARE FUNDS 016475	11,858	0.0130	4		4		4
179179 CC SERV AREA #2	144,891	0.1590	53		53	3	56
182182 SRV AREA#1 CEN RCH	123,960	0.1360	46		46	2	48
228228 EMS-OTHER 005712	19,159	0.0210	7		7		7
264264 CHILDRENS TRUST FUND	32,321	0.0355	12		12	1	13
268268 CA EMERG SOL & HSING GRN	3,880	0.0043	1		1		1
272272 MENTAL HLTH SERV FUND	2,559,240	2.8077	945		945	46	991
276276 MHSA PREV & EARLY INTERV	1,019,711	1.1187	377		377	18	395
277277 MHSA INNOVATION 272272	385,690	0.4231	142		142	7	149
279279 MHSA CAP FAC 272272	378,266	0.4150	140		140	7	147
283283 MHSA-HOUSING	29,002	0.0318	11		11	1	12
301301 TRANSITIONAL HOUSING	52,904	0.0580	20		20	1	21
800000 IHSS PUBLIC AUTHORITY	197,699	0.2169	73		73	4	77
OUTSIDE AGENCIES	2,930,554	3.2150	1,082		1,082	53	1,135
SubTotal	91,152,018	100.0000	33,656		33,656	1,584	35,240
Total	91,152,018	100.0000	33,656		33,656	1,584	35,240

Allocation Basis: BUDGET PREP COST
Allocation Source: EXPENDITURE PRINTOUTS

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001421 AUDITOR

Activity - WELFARE PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
005810 WELFARE ADMIN	100	100.0000	14,550		14,550	687	15,237
SubTotal	100	100.0000	14,550		14,550	687	15,237
Total	100	100.0000	14,550		14,550	687	15,237

Allocation Basis: DHHS--SAWS ADMIN COST
Allocation Source: AUDITOR DEPT EMPLOYEE TIME RECORDS

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001421 AUDITOR

Activity - SINGLE AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001411 BRD OF SUPV	2,495	19.5059	415		415	20	435
005712 HEALTH	2,362	18.4661	393		393	19	412
005811 WELFARE	5,919	46.2747	984		984	46	1,030
041000 AIRPORT ENTRPSE	633	4.9488	105		105	5	110
182182 SRV AREA#1 CEN RCH	1,382	10.8045	230		230	11	241
SubTotal	12,791	100.0000	2,127		2,127	101	2,228
Total	12,791	100.0000	2,127		2,127	101	2,228

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 001421 AUDITOR

Activity - GENERAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001032 COL VET	4,273	0.0047	1		1		1
001033 MAX VET	7,813	0.0086	2		2		2
001035 WMS VET	17,701	0.0194	5		5		5
001401 RISK MANAGEMENT/INSURANCE	147,654	0.1620	38		38		38
001403 EE_BENEFITS	8,141	0.0089	2		2		2
001406 SURVERYOR	44,856	0.0492	12		12	1	13
001408 IT	753,273	0.8264	194		194		194
001409 PURCHASING	192,714	0.2114	50		50		50
001411 BRD OF SUPV	1,023,464	1.1228	264		264	13	277
001412 CAO	838,219	0.9196	216		216		216
001421 AUDITOR	1,640,591	1.7998	423		423		423
001422 TREASURER	670,819	0.7359	173		173	8	181
001423 ASSESSOR	1,393,155	1.5284	359		359	18	377
001426 REV/REC	4,193	0.0046	1		1		1
001431 CNTY CNSL	788,116	0.8646	203		203	10	213
001440 PERSONNEL	593,058	0.6506	153		153	8	161
001451 ELECTIONS	440,899	0.4837	114		114	6	120
001473 MAINTENANCE	541,720	0.5943	140		140	7	147
001474 CUSTODIAN	468,844	0.5144	121		121	6	127
001492 ADVERTISING	-398	-0.0004					
001511 SO BAILIFF	329,888	0.3619	85		85	4	89
001513 HOME SECUR 001581	18,808	0.0206	5		5		5
001514 GRAND JURY	23,225	0.0255	6		6		6
001516 DIST ATTN	2,351,735	2.5800	607		607	30	637
001519 PUBL DEFEND	343,278	0.3766	89		89	4	93
001520 COMMUNICTNS	858,181	0.9415	221		221	11	232
001521 SHERIFF	6,107,069	6.6999	1,576		1,576	77	1,653
001522 DRUG PREVENTTION	238,659	0.2618	62		62	3	65
001524 SHF-BOATING 001521	162,085	0.1778	42		42	2	44

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001421 AUDITOR

Activity - GENERAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001530 SUPERIOR COURT - CJF	592,720	0.6503	153		153	7	160
001533 JUV FAC	1,027,941	1.1277	265		265	13	278
001534 JAIL	4,613,532	5.0614	1,190		1,190	58	1,248
001535 PROBATION	1,939,929	2.1282	500		500	25	525
001536 VICTIM WITN 001516	188,546	0.2068	49		49	2	51
001550 FLD WTR CON 101101	1,531	0.0017					
001559 AG ADM SERV	598,721	0.6568	154		154	8	162
001560 AG COMM	1,470,317	1.6130	379		379	19	398
001561 WTR MGT	184,211	0.2021	48		48	2	50
001563 YOUTH OFFEND GNT	156,805	0.1720	40		40	2	42
001565 SITES_PROJ	1,320,952	1.4492	341		341	17	358
001570 CLERK/RECOR	374,469	0.4108	97		97	5	102
001571 CORONER	246,864	0.2708	64		64	3	67
001576 COMMUNITY DEVELOPMENT	833,993	0.9149	215		215	11	226
001577 ANIMAL CTRL	343,579	0.3769	89		89	4	93
001580 TRAPPER	79,975	0.0877	21		21	1	22
001581 OES	392,408	0.4305	101		101	5	106
001583 PUBLIC ADMN	19,055	0.0209	5		5		5
001831 SOC WELFARE (IND)	9,120	0.0100	2		2		2
001832 INDG BURIAL	2,477	0.0027	1		1		1
001841 JUV CRT WRD	21,352	0.0234	6		6		6
001851 VET SERV	123,448	0.1354	32		32	2	34
001861 SR CITIZENS	-14,993	-0.0164	-4		-4		-4
001921 LIBRARY	1,275,071	1.3988	329		329	16	345
001922 ADULT LITERACY	22,046	0.0242	6		6		6
001931 AG EXTENS	402,696	0.4418	104		104	5	109
003710 BEHAVORIAL HEALTH ADMIN	1,240,119	1.3605	320		320	16	336
003711 SUBSTANCE ABUSE SERVICES	881,627	0.9672	227		227	11	238
003713 MENTAL HEALTH	10,383,247	11.3913	2,678		2,678	134	2,812
005712 HEALTH	3,539,762	3.8834	913		913	45	958

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001421 AUDITOR

Activity - GENERAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
005719 ENVIRONMENTAL HEALTH	594,445	0.6521	153		153	8	161
005723 AMBULANCE	8,234	0.0090	2		2		2
005731 CALIF CHILDRNS SRV 005712	3,277	0.0036	1		1		1
005810 WELFARE ADMIN	1,715,533	1.8821	443		443	22	465
005811 WELFARE	8,374,782	9.1877	2,161		2,161	106	2,267
005833 SR NUTRITON	274,634	0.3013	71		71	3	74
006820 CATEG AID/SAWS HHS 005811	4,672,588	5.1261	1,205		1,205	59	1,264
007610 PUBLIC WORKS/ROADS	8,094,007	8.8797	2,088		2,088	102	2,190
011715 AIR/WTR POLL CON	433,219	0.4753	112		112	5	117
013578 FISH AND GAME	7,713	0.0085	2		2		2
015013 COUNTYWIDE RECREATION	3,435	0.0038	1		1		1
016475 MIGRANT HOUSING	575,979	0.6319	149		149	7	156
016477 MIGRANT HOUSING 016475	1,250,649	1.3720	323		323	16	339
016478 MIGRANT HOUSING 016475	258,716	0.2838	67		67	3	70
018476 MIGRANT HOUSING 016475	8,847	0.0097	2		2		2
040000 SOLID WASTE	2,651,618	2.9090	684		684	34	718
041000 AIRPORT ENTRPSE	656,559	0.7203	169		169	8	177
046000 EAST PARK RESERVOIR	360,528	0.3955	93		93	5	98
110110 ALMOND PARADISE ST LITNG	4,447	0.0049	1		1		1
111111 THOMPSON ST LITNG	1,058	0.0012					
115115 WHISPER CRK-CROSS CRK LIT	2,637	0.0029	1		1		1
128128 JAIL INMATE WELFARE 001534	36,710	0.0403	9		9		9
130130 DRUG ENFORCEMENT 001522	5,718	0.0063	1		1		1
132132 CIVIL FEE CAP PROJ 001521	2,157	0.0024	1		1		1
135135 LIVE SCN FNGRPRNTG 001521	9,323	0.0102	2		2		2
142142 JAIL-SLESF 001534	2,949	0.0032	1		1		1
145145 SHF-CLAMMET GRANT 001522	34,416	0.0378	9		9		9
146146 PSPS RESILIENCY GRANT	387	0.0004					
150150 LOCAL COMM CORRCTN	508,900	0.5583	131		131	6	137
153153 COMM CORRTN PRFRM INCENT	192,380	0.2111	50		50	2	52

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001421 AUDITOR

Activity - GENERAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
159 CARL MOYER GRANT 001560	233,485	0.2561	60		60	3	63
161161 MFH CARE FUNDS 016475	11,858	0.0130	3		3		3
179179 CC SERV AREA #2	144,891	0.1590	37		37	2	39
182182 SRV AREA#1 CEN RCH	123,960	0.1360	32		32	2	34
228228 EMS-OTHER 005712	19,159	0.0210	5		5		5
264264 CHILDRENS TRUST FUND	32,321	0.0355	8		8		8
268268 CA EMERG SOL & HSING GRN	3,880	0.0043	1		1		1
272272 MENTAL HLTH SERV FUND	2,559,240	2.8077	660		660	32	692
276276 MHSA PREV & EARLY INTERV	1,019,711	1.1187	263		263	13	276
277277 MHSA INNOVATION 272272	385,690	0.4231	100		100	5	105
279279 MHSA CAP FAC 272272	378,266	0.4150	98		98	5	103
283283 MHSA-HOUSING	29,002	0.0318	7		7		7
301301 TRANSITIONAL HOUSING	52,904	0.0580	14		14	1	15
800000 IHSS PUBLIC AUTHORITY	197,699	0.2169	51		51	3	54
OUTSIDE AGENCIES	2,930,554	3.2150	756		756	37	793
SubTotal	91,152,018	100.0000	23,516		23,516	1,108	24,624
Total	91,152,018	100.0000	23,516		23,516	1,108	24,624

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
001032 COL VET	518	513	0	0	2	2	0
001033 MAX VET	480	472	0	0	3	3	0
001035 WMS VET	797	779	0	0	6	7	0
001401 RISK	3,432	2,581	705	0	53	55	0
001403 EE_BENEFITS	274	266	0	0	3	3	0
001406 SURVERYOR	950	902	0	0	17	18	0
001408 IT	8,232	3,969	3,523	0	268	278	0
001409 PURCHASING	4,063	2,464	1,409	0	69	71	0
001411 BRD OF SUPV	7,096	1,907	3,698	0	382	397	0
001412 CAO	8,374	4,028	3,523	0	298	309	0
001421 AUDITOR	14,093	3,031	7,751	1,698	584	606	0
001422 TREASURER	6,987	2,994	3,301	0	251	260	0
001423 ASSESSOR	12,030	3,117	7,397	80	520	539	0
001426 REV/REC	436	62	0	370	1	2	0
001431 CNTY CNSL	6,583	3,527	2,219	25	294	305	0
001440 PERSONNEL	6,381	2,810	2,959	0	221	230	0
001451 ELECTIONS	6,560	3,589	2,515	0	165	171	0
001473 MAINTENANCE	19,678	15,421	3,698	0	202	210	0
001474 CUSTODIAN	13,901	9,720	3,698	0	175	181	0
001511 SO BAILIFF	2,722	533	1,849	0	123	128	0
001513 HOME SECUR	367	348	0	0	7	7	0
001514 GRAND JURY	987	964	0	0	8	9	0
001516 DIST ATTN	17,188	6,582	8,026	154	878	911	0
001519 PUBL DEFEND	1,461	1,107	0	0	128	133	0
001520 COMMUNICTNS	9,244	1,702	6,657	0	320	333	0
001521 SHERIFF	48,979	12,611	28,293	1,778	2,279	2,365	0
001522 DRUG	2,053	1,312	0	495	89	92	0
001524 SHF-BOATING	1,460	1,292	0	0	61	63	0
001530 SUPERIOR COURT -	2,826	2,215	0	0	221	230	0
001533 JUV FAC	1,348	287	0	0	384	399	0
001534 JAIL	28,474	8,202	15,516	0	1,722	1,786	0
001535 PROBATION	20,647	6,869	10,097	1,681	724	751	0
001536 VICTIM WITN 001516	4,614	2,830	1,590	0	70	73	0
001550 FLD WTR CON	2	0	0	0	1	1	0
001559 AG ADM SERV	4,315	0	3,698	0	223	232	0
001560 AG COMM	12,221	4,737	5,917	50	549	570	0
001561 WTR MGT	1,155	225	740	0	69	71	0
001563 YOUTH OFFEND	1,871	636	1,073	0	59	61	0

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 001421 AUDITOR

Receiving Department	Total	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT	COST PLAN PREP	BUDGET PREP	WELFARE PAYROLL
001565 SITES_PROJ	2,265	902	0	0	493	512	0
001570 CLERK/RECOR	8,471	2,543	2,515	3,026	140	145	0
001571 CORONER	2,922	1,928	740	0	92	95	0
001574 LAFCO	21	21	0	0	0	0	0
001576 COMMUNITY	8,215	2,891	4,438	25	312	323	0
001577 ANIMAL CTRL	6,084	3,486	2,219	25	128	133	0
001580 TRAPPER	144	62	0	0	29	31	0
001581 OES	4,826	3,445	976	0	147	152	0
001583 PUBLIC ADMN	584	513	52	0	7	7	0
001831 SOC WELFARE (IND)	90	82	0	0	3	3	0
001832 INDG BURIAL	65	62	0	0	1	1	0
001841 JUV CRT WRD	453	431	0	0	8	8	0
001851 VET SERV	971	103	740	0	46	48	0
001861 SR CITIZENS	(15)	0	0	0	(5)	(6)	0
001921 LIBRARY	18,329	8,777	8,033	204	476	494	0
001922 ADULT LITERACY	432	410	0	0	8	8	0
001931 AG EXTENS	5,033	2,399	2,219	0	150	156	0
003710 BEHAVORIAL	10,408	2,276	4,807	2,046	463	480	0
003711 SUBSTANCE ABUSE	19,856	18,947	0	0	329	342	0
003713 MENTAL HEALTH	76,394	19,828	45,217	638	3,877	4,022	0
005712 HEALTH	33,912	10,704	16,272	2,873	1,322	1,371	0
005719 ENVIRONMENTAL	7,474	3,138	3,698	25	222	230	0
005723 AMBULANCE	582	574	0	0	3	3	0
005731 CALIF CHILDNRN	147	144	0	0	1	1	0
005810 WELFARE ADMIN	32,317	8,284	7,026	0	641	664	15,237
005811 WELFARE	82,734	29,835	42,899	334	3,126	3,243	0
005812 IN HOME SUPP	123	123	0	0	0	0	0
005833 SR NUTRITON	2,315	1,292	740	0	103	106	0
006820 CATEG AID/SAWS	4,859	41	0	0	1,744	1,810	0
007610 PUBLIC	68,614	33,486	26,628	154	3,021	3,135	0
011715 AIR/WTR POLL CON	5,188	2,522	2,219	0	162	168	0
013578 FISH AND GAME	29	21	0	0	3	3	0
015013 COUNTYWIDE	65	62	0	0	1	1	0
016475 MIGRANT HOUSING	24,705	6,747	2,219	15,145	215	223	0
016477 MIGRANT HOUSING	1,639	348	0	0	467	485	0
016478 MIGRANT HOUSING	1,888	1,620	0	0	97	101	0
018000 MFH RESERVE	62	62	0	0	0	0	0
018476 MIGRANT HOUSING	172	164	0	0	3	3	0
027404 INSURANCE 001401	206	206	0	0	0	0	0



Receiving Department	Total	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT	COST PLAN PREP	BUDGET PREP	WELFARE PAYROLL
040000 SOLID WASTE	4,191	1,456	0	0	990	1,027	0
041000 AIRPORT ENTRPSE	2,816	2,030	0	0	245	254	0
042000 TRANSIT AGENCY	20,467	10,314	8,136	2,017	0	0	0
046000 EAST PARK	3,040	1,189	1,479	0	134	140	0
051000 LOCAL	1,120	185	0	280	655	0	0
052000 STATE TRANSIT	234	0	0	129	105	0	0
053000 LOCAL	1,215	1,026	0	76	113	0	0
110110 ALMOND PARADISE	538	533	0	0	2	2	0
111111 THOMPSON ST	266	266	0	0	0	0	0
115115 WHISPER	495	492	0	0	1	1	0
128128 JAIL INMATE	1,945	1,907	0	0	14	15	0
130130 DRUG	169	164	0	0	2	2	0
132132 CIVIL FEE CAP PROJ	24	21	0	0	1	1	0
135135 LIVE SCN	8	0	0	0	3	3	0
142142 JAIL-SLESF 001534	85	82	0	0	1	1	0
145145 SHF-CLAMMET	36	0	0	0	13	14	0
146146 PSPS RESILIENCY	103	103	0	0	0	0	0
150150 LOCAL COMM	10,723	6,131	4,068	0	190	197	0
153153 COMM CORRTN	3,225	2,030	998	0	71	74	0
159 CARL MOYER GRANT	322	82	0	0	87	90	0
161161 MFH CARE FUNDS	790	779	0	0	4	4	0
179179 CC SERV AREA #2	2,668	2,440	0	78	55	56	0
182182 SRV AREA#1 CEN	3,151	2,686	0	96	46	48	0
228228 EMS-OTHER 005712	40	21	0	0	7	7	0
264264 CHILDRENS TRUST	362	328	0	0	13	13	0
268268 CA EMERG SOL &	44	41	0	0	1	1	0
272272 MENTAL HLTH SERV	9,119	6,480	0	0	956	991	0
276276 MHSA PREV &	4,231	3,179	0	0	381	395	0
277277 MHSA INNOVATION	1,485	1,087	0	0	144	149	0
279279 MHSA CAP FAC	1,048	656	0	0	142	147	0
283283 MHSA-HOUSING	830	800	0	0	11	12	0
301301 TRANSITIONAL	2,926	2,870	0	0	20	21	0
400000 ARBCKLE-C/C FIRE	10,942	7,792	2,959	191	0	0	0
403000 BEAR VL-INDIAN VL	3,022	2,584	0	438	0	0	0
408000 MAX FIRE PROT	6,277	3,711	2,219	347	0	0	0
411000 MAXFIRE PG&E	21	21	0	0	0	0	0
412000 PRINCETN FIRE	2,719	2,481	0	238	0	0	0
416000 WMS FIRE PROT	369	164	0	205	0	0	0
419000 SAC RIV FIRE DIST	10,958	9,146	1,479	333	0	0	0

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 001421 AUDITOR

Receiving Department	Total	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT	COST PLAN PREP	BUDGET PREP	WELFARE PAYROLL
423000 ARBCKLE CEM	2,934	2,666	0	268	0	0	0
425000 COLLEGE CTY CEM	1,494	1,312	0	182	0	0	0
428000 COL CEM DIST	7,908	6,070	1,479	359	0	0	0
431000 COL CEM SLE	21	21	0	0	0	0	0
433000 CYPRESS HLL CEM	112	21	0	91	0	0	0
435000 GRND ISLAND CEM	1,261	1,087	0	174	0	0	0
440000 MAXWELL CEM	2,727	2,440	0	287	0	0	0
443000 MAX CEM SLE	21	21	0	0	0	0	0
446000 PRINCETON CEM	797	636	0	161	0	0	0
448000 STONYFRD-IND VL	1,611	1,353	0	258	0	0	0
451000 WILLIAMS CEM	4,577	2,769	1,479	329	0	0	0
454000 WMS CEM SLE	21	21	0	0	0	0	0
456000 ARBUCKLE PARK &	1,048	574	0	474	0	0	0
458000 ARB	7,874	7,874	0	0	0	0	0
459000 ARB P&R	410	410	0	0	0	0	0
460000 MAXWELL REC &	1,602	1,189	0	413	0	0	0
462000 COLUSA BSN DRN	2,584	2,584	0	0	0	0	0
464000 COLUSA RESC	5,886	5,783	0	103	0	0	0
465000 CCRCD PYRLL	6,624	6,624	0	0	0	0	0
473000 CCRCD MISC PROJ	1,271	1,271	0	0	0	0	0
475000 CCRCD - D.O.C.	164	164	0	0	0	0	0
489000 SAC RIV WESTSDE	246	246	0	0	0	0	0
492000 CO MOSQ ABATMNT	9,977	7,505	2,219	253	0	0	0
496000 RECL DIST 108 MNT	431	431	0	0	0	0	0
497000 RECL DIST 108 IRRG	307	307	0	0	0	0	0
498000 REC DIST 1004	144	144	0	0	0	0	0
501000 REC DIST 2047	689	533	0	156	0	0	0
514000 COLUSA CO	4,117	2,317	0	1,800	0	0	0
515000 PRINCTN	3,111	2,522	0	589	0	0	0
525000 CRTNA CRK FLD	414	164	0	250	0	0	0
529000 CRTINA CSD RED	1,518	1,518	0	0	0	0	0
530000 CRTINA CSD RVR	1,395	1,395	0	0	0	0	0
531000 CRTINA CSD	820	820	0	0	0	0	0
800000 IHSS PUBLIC	470	266	0	0	73	77	0
OUTSIDE AGENCIES	107,493	74,199	11,834	18,438	1,094	1,135	0



COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 001421 AUDITOR

Receiving Department	Total	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT	COST PLAN PREP	BUDGET PREP	WELFARE PAYROLL
Direct Billed	6,792	0	0	6,792	0	0	0
Total	1,016,273	495,617	341,858	66,631	34,838	35,240	15,237



COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 001421 AUDITOR

Receiving Department	SINGLE AUDIT	GENERAL AUDIT
001032 COL VET	0	1
001033 MAX VET	0	2
001035 WMS VET	0	5
001401 RISK	0	38
001403 EE_BENEFITS	0	2
001406 SURVERYOR	0	13
001408 IT	0	194
001409 PURCHASING	0	50
001411 BRD OF SUPV	435	277
001412 CAO	0	216
001421 AUDITOR	0	423
001422 TREASURER	0	181
001423 ASSESSOR	0	377
001426 REV/REC	0	1
001431 CNTY CNSL	0	213
001440 PERSONNEL	0	161
001451 ELECTIONS	0	120
001473 MAINTENANCE	0	147
001474 CUSTODIAN	0	127
001511 SO BAILIFF	0	89
001513 HOME SECUR	0	5
001514 GRAND JURY	0	6
001516 DIST ATTNY	0	637
001519 PUBL DEFEND	0	93
001520 COMMUNICTNS	0	232
001521 SHERIFF	0	1,653
001522 DRUG	0	65
001524 SHF-BOATING	0	44
001530 SUPERIOR COURT -	0	160
001533 JUV FAC	0	278
001534 JAIL	0	1,248
001535 PROBATION	0	525
001536 VICTIM WITN 001516	0	51
001550 FLD WTR CON	0	0
001559 AG ADM SERV	0	162
001560 AG COMM	0	398
001561 WTR MGT	0	50
001563 YOUTH OFFEND	0	42



Receiving Department	SINGLE AUDIT	GENERAL AUDIT
001565 SITES_PROJ	0	358
001570 CLERK/RECOR	0	102
001571 CORONER	0	67
001574 LAFCO	0	0
001576 COMMUNITY	0	226
001577 ANIMAL CTRL	0	93
001580 TRAPPER	0	22
001581 OES	0	106
001583 PUBLIC ADMN	0	5
001831 SOC WELFARE (IND)	0	2
001832 INDG BURIAL	0	1
001841 JUV CRT WRD	0	6
001851 VET SERV	0	34
001861 SR CITIZENS	0	(4)
001921 LIBRARY	0	345
001922 ADULT LITERACY	0	6
001931 AG EXTENS	0	109
003710 BEHAVORIAL	0	336
003711 SUBSTANCE ABUSE	0	238
003713 MENTAL HEALTH	0	2,812
005712 HEALTH	412	958
005719 ENVIRONMENTAL	0	161
005723 AMBULANCE	0	2
005731 CALIF CHILDRNS	0	1
005810 WELFARE ADMIN	0	465
005811 WELFARE	1,030	2,267
005812 IN HOME SUPP	0	0
005833 SR NUTRITON	0	74
006820 CATEG AID/SAWS	0	1,264
007610 PUBLIC	0	2,190
011715 AIR/WTR POLL CON	0	117
013578 FISH AND GAME	0	2
015013 COUNTYWIDE	0	1
016475 MIGRANT HOUSING	0	156
016477 MIGRANT HOUSING	0	339
016478 MIGRANT HOUSING	0	70
018000 MFH RESERVE	0	0
018476 MIGRANT HOUSING	0	2
027404 INSURANCE 001401	0	0

Receiving Department	SINGLE AUDIT	GENERAL AUDIT
040000 SOLID WASTE	0	718
041000 AIRPORT ENTRPSE	110	177
042000 TRANSIT AGENCY	0	0
046000 EAST PARK	0	98
051000 LOCAL	0	0
052000 STATE TRANSIT	0	0
053000 LOCAL	0	0
110110 ALMOND PARADISE	0	1
111111 THOMPSON ST	0	0
115115 WHISPER	0	1
128128 JAIL INMATE	0	9
130130 DRUG	0	1
132132 CIVIL FEE CAP PROJ	0	1
135135 LIVE SCN	0	2
142142 JAIL-SLESF 001534	0	1
145145 SHF-CLAMMET	0	9
146146 PSPS RESILIENCY	0	0
150150 LOCAL COMM	0	137
153153 COMM CORR TN	0	52
159 CARL MOYER GRANT	0	63
161161 MFH CARE FUNDS	0	3
179179 CC SERV AREA #2	0	39
182182 SRV AREA#1 CEN	241	34
228228 EMS-OTHER 005712	0	5
264264 CHILDRENS TRUST	0	8
268268 CA EMERG SOL &	0	1
272272 MENTAL HLTH SERV	0	692
276276 MHSA PREV &	0	276
277277 MHSA INNOVATION	0	105
279279 MHSA CAP FAC	0	103
283283 MHSA-HOUSING	0	7
301301 TRANSITIONAL	0	15
400000 ARBCKLE-C/C FIRE	0	0
403000 BEAR VL-INDIAN VL	0	0
408000 MAX FIRE PROT	0	0
411000 MAXFIRE PG&E	0	0
412000 PRINCETN FIRE	0	0
416000 WMS FIRE PROT	0	0
419000 SAC RIV FIRE DIST	0	0

Receiving Department	SINGLE AUDIT	GENERAL AUDIT
423000 ARBCKLE CEM	0	0
425000 COLLEGE CTY CEM	0	0
428000 COL CEM DIST	0	0
431000 COL CEM SLE	0	0
433000 CYPRESS HLL CEM	0	0
435000 GRND ISLAND CEM	0	0
440000 MAXWELL CEM	0	0
443000 MAX CEM SLE	0	0
446000 PRINCETON CEM	0	0
448000 STONYFRD-IND VL	0	0
451000 WILLIAMS CEM	0	0
454000 WMS CEM SLE	0	0
456000 ARBUCKLE PARK &	0	0
458000 ARB	0	0
459000 ARB P&R	0	0
460000 MAXWELL REC &	0	0
462000 COLUSA BSN DRN	0	0
464000 COLUSA RESC	0	0
465000 CCRCD PYRLL	0	0
473000 CCRCD MISC PROJ	0	0
475000 CCRCD - D.O.C.	0	0
489000 SAC RIV WESTSDE	0	0
492000 CO MOSQ ABATMNT	0	0
496000 RECL DIST 108 MNT	0	0
497000 RECL DIST 108 IRRG	0	0
498000 REC DIST 1004	0	0
501000 REC DIST 2047	0	0
514000 COLUSA CO	0	0
515000 PRINCTN	0	0
525000 CRTNA CRK FLD	0	0
529000 CRTINA CSD RED	0	0
530000 CRTINA CSD RVR	0	0
531000 CRTINA CSD	0	0
800000 IHSS PUBLIC	0	54
OUTSIDE AGENCIES	0	793

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 001421 AUDITOR

Receiving Department	SINGLE AUDIT	GENERAL AUDIT
Direct Billed	0	0
Total	2,228	24,624



COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001421 AUDITOR

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
COLUSA VET HALL	518	NA	NA	518
MAXWELL VET HALL	480	NA	NA	480
WMS VET HALL	797	NA	NA	797
EMPLOYEE BENEFITS	274	NA	NA	274
SURVEYOR	950	NA	NA	950
BOARD OF SUPV	7,096	NA	NA	7,096
ASSESSOR	12,030	NA	NA	12,030
REVENUE AND RECOVERY	436	NA	NA	436
ELECTIONS	6,560	NA	NA	6,560
SHERIFF BAILIFF	2,722	NA	NA	2,722
HOMELAND SECURITY	367	NA	NA	367
GRAND JURY	987	NA	NA	987
DISTRICT ATTN	17,188	NA	NA	17,188
PUBLIC DEFENDER	1,461	NA	NA	1,461
COMMUNICATIONS	9,244	NA	NA	9,244
SHERIFF	48,979	NA	NA	48,979
DRUG PREVENTION	2,053	NA	NA	2,053
SHERIFF-BOATING	1,460	NA	NA	1,460
JUDICIAL DIST	2,826	NA	NA	2,826
JUVENILE FACILITIES	1,348	NA	NA	1,348
JAIL	28,474	NA	NA	28,474
PROBATION	20,647	NA	NA	20,647
VICTIM WITH PROG	4,614	NA	NA	4,614
FLOOD WATER CONSERVATION	2	NA	NA	2
AG ADMIN SERV	4,315	NA	NA	4,315
AG COMMISSIONER	12,221	NA	NA	12,221
WATER MANAGEMENT	1,155	NA	NA	1,155
YOUTHFUL OFFENDER GRANT	1,871	NA	NA	1,871
SITES RESERVOIR PROJECT	2,265	NA	NA	2,265
CLERK/RECORDER	8,471	NA	NA	8,471
CORONER	2,922	NA	NA	2,922
LAFCO FUND 0101 DEPT 2074	21	NA	NA	21

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001421 AUDITOR

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
PLANNING/BLDG	8,215	NA	NA	8,215
ANIML CNTRL SERV	6,084	NA	NA	6,084
TRAPPER	144	NA	NA	144
OES	4,826	NA	NA	4,826
PUBLIC ADMIN	584	NA	NA	584
SOC WELFARE (IND)	90	NA	NA	90
INDIGENT BURIAL	65	NA	NA	65
JUV CTR WARDS	453	NA	NA	453
VETERAN SERVICES	971	NA	NA	971
SENIOR CITIZENS	(15)	NA	NA	(15)
LIBRARY	18,329	NA	NA	18,329
ADULT LITERACY	432	NA	NA	432
AG EXTENSIONS	5,033	NA	NA	5,033
BEHAVORIAL HEALTH ADMIN SERV	10,408	NA	NA	10,408
SUBSTANCE ABUSE SERVICES	19,856	NA	NA	19,856
MENTAL HEALTH	76,394	NA	NA	76,394
HEALTH	33,912	NA	NA	33,912
ENVIRONMENTAL HEALTH	7,474	NA	NA	7,474
AMBULANCE SERV	582	NA	NA	582
CALIF CHILDRNS SRV	147	NA	NA	147
WELFARE ADMIN #108	32,317	NA	NA	32,317
WELFARE #108	82,734	NA	NA	82,734
IN HOME SUPPORT SERV	123	NA	NA	123
SR NUTRITION PROGRAM	2,315	NA	NA	2,315
CATEGORICL AID/SAWS HHS	4,859	NA	NA	4,859
PUBLIC WORKS/ROADS	68,614	NA	NA	68,614
AIR/WTR POLL CON	5,188	NA	NA	5,188
FISH AND GAME	29	NA	NA	29
COUNTYWIDE RECREATION	65	NA	NA	65
1075 MIGRANT HOUSING DEPT	24,705	NA	NA	24,705
1077 MIGRANT HOUSING 1075	1,639	NA	NA	1,639
1078 MIGRANT HOUSING 1075	1,888	NA	NA	1,888

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001421 AUDITOR

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
MFH RESERVE FUNDS	62	NA	NA	62
1076 MIGRANT HOUSING 1075	172	NA	NA	172
INSURANCE	206	NA	NA	206
SOLID WASTE	4,191	NA	NA	4,191
AIRPORT ENTRPSE	2,816	NA	NA	2,816
TRANSIT AGENCY	20,467	NA	NA	20,467
EAST PARK RESERVOIR	3,040	NA	NA	3,040
LOCAL TRANSPORTATION	1,120	NA	NA	1,120
STATE TRANSIT ASSISTANCE	234	NA	NA	234
LOCAL TRANSPORTATION PLANNING	1,215	NA	NA	1,215
ALMOND PARADISE ST LITNG	538	NA	NA	538
THOMPSON ST LITNG	266	NA	NA	266
WHISPER CRK-CROSS CRK LIT	495	NA	NA	495
JAIL INMATE WELFARE	1,945	NA	NA	1,945
DRUG ENFORCEMENT	169	NA	NA	169
CIVIL FEE CAPITAL PROJ	24	NA	NA	24
LIVE SCN FNGRPRNTG	8	NA	NA	8
JAIL - SLESF	85	NA	NA	85
SHERIFF-CLAMMET GRANT	36	NA	NA	36
PSP RESILIENCY GRANT	103	NA	NA	103
LOCAL COMM CORRCTN 002528	10,723	NA	NA	10,723
COMM CORRTN PRFRM INCENT 002531	3,225	NA	NA	3,225
CARL MOYER GRANT	322	NA	NA	322
MFH CARE FUNDS	790	NA	NA	790
CC SERV AREA #2	2,668	NA	NA	2,668
SRV AREA#1 CEN RCH	3,151	NA	NA	3,151
EMS-OTHER	40	NA	NA	40
CHILDRENS TRUST	362	NA	NA	362
CA EMERG SOL & HSING GRN	44	NA	NA	44
MENTAL HLTH SERV FUND	9,119	NA	NA	9,119
MHSA PREV & EARLY INTERV	4,231	NA	NA	4,231
MHSA CSS	1,485	NA	NA	1,485

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001421 AUDITOR

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
MHSA CAPITAL FACILITIES	1,048	NA	NA	1,048
MHSA-HOUSING	830	NA	NA	830
TRANSITIONAL HOUSING	2,926	NA	NA	2,926
ARBCKLE-C/C FIRE	10,942	NA	NA	10,942
BEAR VL-INDIAN VL FIRE	3,022	NA	NA	3,022
MAX FIRE PROT	6,277	NA	NA	6,277
MAX FIRE PG&E POWER PLANT	21	NA	NA	21
PRINCETN FIRE PROT	2,719	NA	NA	2,719
WMS FIRE PROT	369	NA	NA	369
SAC RIV FIRE DIST	10,958	NA	NA	10,958
ARBCKLE CEM	2,934	NA	NA	2,934
COLLEGE CTY CEM	1,494	NA	NA	1,494
COL CEM DIST	7,908	NA	NA	7,908
COL CEM SALE TX-VLT	21	NA	NA	21
CYPRESS HLL CEM	112	NA	NA	112
GRND ISLAND CEM	1,261	NA	NA	1,261
MAXWELL CEM	2,727	NA	NA	2,727
MAX CEM SALE TX-VAULT	21	NA	NA	21
PRINCETON CEM	797	NA	NA	797
STONYFRD-IND VL CEM	1,611	NA	NA	1,611
WILLIAMS CEM	4,577	NA	NA	4,577
WMS CEM SALE TX-VAULT	21	NA	NA	21
ARBUCKLE PARK & REC DIST	1,048	NA	NA	1,048
ARB PARK/REC DIST-PRK/FAC	7,874	NA	NA	7,874
ARB PARK & REC DIST-POOLS	410	NA	NA	410
MAXWELL REC & PARK DIST	1,602	NA	NA	1,602
COLUSA BSN DRN	2,584	NA	NA	2,584
COLUSA RESC CONV	5,886	NA	NA	5,886
CCRCD-PAYROLL CLEARING	6,624	NA	NA	6,624
CCRCD MISC PROJECTS	1,271	NA	NA	1,271
CCRCD - D.O.C.	164	NA	NA	164
SAC RIV WESTSDE LEVE	246	NA	NA	246

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001421 AUDITOR

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
CO MOSQ ABATMNT	9,977	NA	NA	9,977
RECL DIST 108 MNT	431	NA	NA	431
RECL DIST 108 IRRG	307	NA	NA	307
REC DIST 1004	144	NA	NA	144
REC DIST 2047	689	NA	NA	689
COLUSA CO WTRWKS #1	4,117	NA	NA	4,117
PRINCTN WATRWRKS	3,111	NA	NA	3,111
CRTNA CRK FLD CTRL/CON	414	NA	NA	414
CRTINA CSD RED RNCH ZN2	1,518	NA	NA	1,518
CRTINA CSD RVR GLN ZN3	1,395	NA	NA	1,395
CRTINA CSD WILDWD ES ZN4	820	NA	NA	820
IHSS PUBLIC AUTHORITY	470	NA	NA	470
OUTSIDE AGENCIES	107,493	NA	NA	107,493
Department Total:	917,757	0	0	917,757
Grand Total:	917,757	0	0	917,757

COLUSA COUNTY
Schedule 8.1 Narrative Description of 2022-2023 Costs to be Allocated
For Department 422 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 2022-2023 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>
\$352	#422-41036	Tax Deeded Sales Ad Fee	General Government
\$25,060	#422-41060	Penalties/Cost	General Government
\$4,660	#422-41061	Redemption Fees	General Government
\$20,062	#422-42109	Business License	General Government
\$0	#422-45520	St Mandated Reimbursement	General Government
\$13,000	#422-46610	Assmt and Tax Collector Fees	General Government
\$36,488	#422-46612	Property Tax Admin Fees	General Government
\$102,400	#422-46620	Treasurer's Fees	General Government
\$3,195	#422-46621	Unsecured Tax Admin	General Government
\$700	#422-46616	Installment Fees	General Government
\$470	#422-46615	Bad Check Charge	General Government
\$366	#422-47983	Misc Other Revenues	General Government
\$58	#422-47915	Dental Stabilization Reimb.	General Government
\$0	#422-48013	Refund	General Administration
\$0	#422-48030	Transfers In	General Government
<u>\$206,811</u>	Total Cost Adjustment		

DIRECT BILLED

There were no costs direct billed during the 2022-2023 Fiscal Year.

ACTUAL EXPENDITURES INCLUDED IN THE PLAN

COLUSA COUNTY
Schedule .2 - Costs To Be Allocated
For Department 001422 TREASURER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	670,337			670,337
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING DEPREC	948		948	
EQUIPMENT DEPREC	56		56	
001401 RISK MANAGEMENT/INSURANCE	1,053	775	1,828	
001408 IT	5,775	378	6,153	
001409 PURCHASING	5,699	2,387	8,086	
001412 CAO	4,668	514	5,182	
001421 AUDITOR	6,660	327	6,987	
001422 TREASURER		2,980	2,980	
001431 CNTY CNSL		12,578	12,578	
001440 PERSONNEL		5,321	5,321	
001473 MAINTENANCE		3,549	3,549	
001474 CUSTODIAN		10,406	10,406	
Total Allocated Additions:	24,859	39,215	64,074	64,074
#41036 TAX DEEDED SALE AD FEE	(352)			
#41060 PENALTY/COST	(25,060)			
#41061 RDMPT FEES	(4,660)			
#42109 BUSINESS LIC	(20,062)			
#44190 INTEREST	0			
#45520 ST MANDATED REIMB	0			
#46610 TAX COLL FEE	(13,000)			
#46612 PROP TAX ADMIN	(36,488)			
#46620 TREAS FEES	(102,400)			
#46621 UNSEC TAX ADMIN	(3,195)			
#46616 INSTALL PLAN FEE	(700)			
#46615 BAD CK CHARGE	(470)			
#47915 DENTAL STABILIZATION REIMB	(58)			
#47983 MISC-OTHER REVENUE	(366)			
#47959 PY INSURANCE DIVIDEND	0			
#48013 REFUND	0			
#48030 TRANSFERS IN	0			

COLUSA COUNTY
Schedule .2 - Costs To Be Allocated
For Department 001422 TREASURER

Total Departmental Cost Adjustments:	(206,811)	(206,811)
Total To Be Allocated:	488,385	39,215
		527,600

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001422 TREASURER

	Total	General & Admin	CHECK CLEARING	RETIREE HEALTH	GENERAL GOVT
Wages & Benefits					
SALARIES & BENEFITS	569,734	0	322,692	9,077	237,965
Other Expense & Cost					
53060 COMMUNICATIONS	1,381	0	795	0	586
53061 COMMUNICATIONS-CELL	235	0	135	0	100
53090 HOUSEHOLD	21	0	12	0	9
53100 INSURANCE	38,625	0	22,231	0	16,394
53120 MAINT-EQUIP	1,432	0	824	0	608
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	300	0	173	0	127
53161 BANK FEES	28,748	0	28,748	0	0
53163 FINANCE/LATE CHARGE	0	0	0	0	0
53170 OFFICE EXPENSE	5,321	0	1,481	0	3,840
53171 POSTAGE	7,547	0	4,344	0	3,203
53180 PROF/SPEC SERV	10,219	0	6,835	0	3,384
53190 PUBL & NOTICES	1,812	0	0	0	1,812
53200 RENTS & LEASES EQIP	1,574	0	906	0	668
53230 SPECIAL DEPT EXP	544	0	313	0	231
53231 SOFTWARE	0	0	0	0	0
53250 TRANS & TRAVEL	1,915	0	1,102	0	813
53251 EDUC & TRAINING	825	0	475	0	350
55263 BAD DEBT	104	0	104	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	670,337	0	391,170	9,077	270,090
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#41036 TAX DEEDED SALE AD FEE	(352)	0	0	0	(352)
#41060 PENALTY/COST	(25,060)	0	0	0	(25,060)
#41061 RDMPT FEES	(4,660)	0	0	0	(4,660)
#42109 BUSINESS LIC	(20,062)	0	0	0	(20,062)
#44190 INTEREST	0	0	0	0	0
#45520 ST MANDATED REIMB	0	0	0	0	0
#46610 TAX COLL FEE	(13,000)	0	0	0	(13,000)
#46612 PROP TAX ADMIN	(36,488)	0	0	0	(36,488)
#46620 TREAS FEES	(102,400)	0	0	0	(102,400)
#46621 UNSEC TAX ADMIN	(3,195)	0	0	0	(3,195)
#46616 INSTALL PLAN FEE	(700)	0	0	0	(700)
#46615 BAD CK CHARGE	(470)	0	0	0	(470)

All Monetary Values Are \$ Dollars

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Report Output Prepared By COLUSA COUNTY

* - Indicates Disallowed Expenditure

Schedule 8.3

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COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001422 TREASURER

	Total	General & Admin	CHECK CLEARING	RETIREE HEALTH	GENERAL GOVT
#47915 DENTAL STABILIZATION REIMB	(58)	0	0	0	(58)
#47983 MISC-OTHER REVENUE	(366)	0	0	0	(366)
#47959 PY INSURANCE DIVIDEND	0	0	0	0	0
#48013 REFUND	0	0	0	0	0
#48030 TRANSFERS IN	0	0	0	0	0
Functional Cost	463,526	0	391,170	9,077	63,279
Allocation Step 1					
Inbound- All Others	24,859	24,859	0	0	0
Reallocate Admin Costs		(24,859)	14,707	0	10,152
Unallocated Costs	(82,508)	0	0	(9,077)	(73,431)
1st Allocation	405,877	0	405,877	0	0
Allocation Step 2					
Inbound- All Others	39,215	39,215	0	0	0
Reallocate Admin Costs		(39,215)	23,200	0	16,015
Unallocated Costs	(16,015)	0	0	0	(16,015)
2nd Allocation	23,200	0	23,200	0	0
Total For 001422 001422 TREASURER					
Total Allocated	429,077	0	429,077	0	0

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001422 TREASURER

Activity - CHECK CLEARING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001032 COL VET	24	0.1456	591		591	35	626
001033 MAX VET	22	0.1335	542		542	32	574
001035 WMS VET	36	0.2185	887		887	53	940
001401 RISK MANAGEMENT/INSURANCE	110	0.6676	2,709		2,709		2,709
001403 EE_BENEFITS	9	0.0546	222		222	13	235
001406 SURVERYOR	41	0.2488	1,010		1,010	60	1,070
001408 IT	165	1.0013	4,064		4,064		4,064
001409 PURCHASING	97	0.5887	2,389		2,389		2,389
001411 BRD OF SUPV	77	0.4673	1,897		1,897	113	2,010
001412 CAO	126	0.7647	3,104		3,104		3,104
001421 AUDITOR	110	0.6676	2,709		2,709		2,709
001422 TREASURER	121	0.7343	2,980		2,980		2,980
001423 ASSESSOR	121	0.7343	2,980		2,980	178	3,158
001431 CNTY CNSL	139	0.8435	3,424		3,424	205	3,629
001440 PERSONNEL	113	0.6858	2,783		2,783	166	2,949
001451 ELECTIONS	222	1.3473	5,468		5,468	327	5,795
001473 MAINTENANCE	508	3.0829	12,513		12,513	748	13,261
001474 CUSTODIAN	286	1.7356	7,045		7,045	421	7,466
001511 SO BAILIFF	26	0.1578	640		640	38	678
001513 HOME SECUR 001581	15	0.0910	369		369	22	391
001514 GRAND JURY	41	0.2488	1,010		1,010	60	1,070
001516 DIST ATTN	255	1.5475	6,281		6,281	376	6,657
001519 PUBL DEFEND	49	0.2974	1,207		1,207	72	1,279
001520 COMMUNICTNS	74	0.4491	1,823		1,823	109	1,932
001521 SHERIFF	435	2.6399	10,715		10,715	641	11,356
001522 DRUG PREVENTTION	63	0.3823	1,552		1,552	93	1,645
001524 SHF-BOATING 001521	62	0.3763	1,527		1,527	91	1,618
001530 SUPERIOR COURT - CJF	88	0.5340	2,168		2,168	130	2,298
001533 JUV FAC	13	0.0789	320		320	19	339

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001422 TREASURER

Activity - CHECK CLEARING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001534 JAIL	331	2.0087	8,153		8,153	488	8,641
001535 PROBATION	306	1.8570	7,537		7,537	451	7,988
001536 VICTIM WITN 001516	120	0.7282	2,956		2,956	177	3,133
001559 AG ADM SERV	1	0.0061	25		25	1	26
001560 AG COMM	213	1.2926	5,247		5,247	314	5,561
001561 WTR MGT	7	0.0425	172		172	10	182
001563 YOUTH OFFEND GNT	31	0.1881	764		764	46	810
001565 SITES_PROJ	41	0.2488	1,010		1,010	60	1,070
001570 CLERK/RECOR	92	0.5583	2,266		2,266	136	2,402
001571 CORONER	72	0.4369	1,773		1,773	106	1,879
001574 LAFCO	1	0.0061	25		25	1	26
001576 COMMUNITY DEVELOPMENT	106	0.6433	2,611		2,611	156	2,767
001577 ANIMAL CTRL	152	0.9224	3,744		3,744	224	3,968
001580 TRAPPER	3	0.0182	74		74	4	78
001581 OES	107	0.6494	2,636		2,636	158	2,794
001583 PUBLIC ADMN	15	0.0910	369		369	22	391
001831 SOC WELFARE (IND)	4	0.0243	99		99	6	105
001832 INDG BURIAL	2	0.0121	49		49	3	52
001841 JUV CRT WRD	21	0.1274	517		517	31	548
001851 VET SERV	5	0.0303	123		123	7	130
001921 LIBRARY	268	1.6264	6,601		6,601	395	6,996
001922 ADULT LITERACY	20	0.1214	493		493	29	522
001931 AG EXTENS	110	0.6676	2,709		2,709	162	2,871
003710 BEHAVORIAL HEALTH ADMIN	90	0.5462	2,217		2,217	133	2,350
003711 SUBSTANCE ABUSE SERVICES	600	3.6412	14,779		14,779	884	15,663
003713 MENTAL HEALTH	560	3.3985	13,794		13,794	825	14,619
005712 HEALTH	442	2.6824	10,887		10,887	651	11,538
005719 ENVIRONMENTAL HEALTH	122	0.7404	3,005		3,005	180	3,185
005723 AMBULANCE	22	0.1335	542		542	32	574
005731 CALIF CHILDRNS SRV 005712	4	0.0243	99		99	6	105

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001422 TREASURER

Activity - CHECK CLEARING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
005810 WELFARE ADMIN	343	2.0816	8,449		8,449	505	8,954
005811 WELFARE	741	4.4969	18,252		18,252	1,092	19,344
005833 SR NUTRITON	49	0.2974	1,207		1,207	72	1,279
006820 CATEG AID/SAWS HHS 005811	2	0.0121	49		49	3	52
007610 PUBLIC WORKS/ROADS	855	5.1887	21,060		21,060	1,260	22,320
011715 AIR/WTR POLL CON	102	0.6190	2,512		2,512	150	2,662
013578 FISH AND GAME	1	0.0061	25		25	1	26
015013 COUNTYWIDE RECREATION	4	0.0243	99		99	6	105
016475 MIGRANT HOUSING	235	1.4261	5,788		5,788	346	6,134
016477 MIGRANT HOUSING 016475	10	0.0607	246		246	15	261
016478 MIGRANT HOUSING 016475	23	0.1396	567		567	34	601
018000 MFH RESERVE FUNDS 016475	3	0.0182	74		74	4	78
018476 MIGRANT HOUSING 016475	4	0.0243	99		99	6	105
027404 INSURANCE 001401	6	0.0364	148		148	9	157
040000 SOLID WASTE	67	0.4066	1,650		1,650	99	1,749
041000 AIRPORT ENTRPSE	73	0.4430	1,798		1,798	108	1,906
042000 TRANSIT AGENCY	324	1.9663	7,981		7,981	477	8,458
046000 EAST PARK RESERVOIR	46	0.2792	1,133		1,133	68	1,201
051000 LOCAL TRANSPORTATION	9	0.0546	222		222	13	235
053000 LOCAL TRANSPORTATION	49	0.2974	1,207		1,207	72	1,279
110110 ALMOND PARADISE ST LITNG	10	0.0607	246		246	15	261
111111 THOMPSON ST LITNG	10	0.0607	246		246	15	261
115115 WHISPER CRK-CROSS CRK LIT	22	0.1335	542		542	32	574
128128 JAIL INMATE WELFARE 001534	72	0.4369	1,773		1,773	106	1,879
130130 DRUG ENFORCEMENT 001522	6	0.0364	148		148	9	157
132132 CIVIL FEE CAP PROJ 001521	1	0.0061	25		25	1	26
142142 JAIL-SLESF 001534	3	0.0182	74		74	4	78
146146 PSPS RESILIENCY GRANT	5	0.0303	123		123	7	130
150150 LOCAL COMM CORRCTN	238	1.4444	5,862		5,862	351	6,213
153153 COMM CORRTN PRFRM INCENT	85	0.5158	2,094		2,094	125	2,219

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001422 TREASURER

Activity - CHECK CLEARING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
159 CARL MOYER GRANT 001560	3	0.0182	74		74	4	78
161161 MFH CARE FUNDS 016475	28	0.1699	690		690	41	731
179179 CC SERV AREA #2	88	0.5340	2,168		2,168	130	2,298
182182 SRV AREA#1 CEN RCH	88	0.5340	2,168		2,168	130	2,298
228228 EMS-OTHER 005712	1	0.0061	25		25	1	26
264264 CHILDRENS TRUST FUND	6	0.0364	148		148	9	157
268268 CA EMERG SOL & HSING GRN	2	0.0121	49		49	3	52
272272 MENTAL HLTH SERV FUND	232	1.4079	5,714		5,714	342	6,056
276276 MHSA PREV & EARLY INTERV	117	0.7100	2,882		2,882	172	3,054
277277 MHSA INNOVATION 272272	48	0.2913	1,182		1,182	71	1,253
279279 MHSA CAP FAC 272272	26	0.1578	640		640	38	678
283283 MHSA-HOUSING	32	0.1942	788		788	47	835
301301 TRANSITIONAL HOUSING	103	0.6251	2,537		2,537	152	2,689
400000 ARBCKLE-C/C FIRE	277	1.6810	6,823		6,823	408	7,231
403000 BEAR VL-INDIAN VL FIRE	90	0.5462	2,217		2,217	133	2,350
408000 MAX FIRE PROT	115	0.6979	2,833		2,833	169	3,002
411000 MAXFIRE PG&E POWPL 408000	1	0.0061	25		25	1	26
412000 PRINCETN FIRE PROT	109	0.6615	2,685		2,685	161	2,846
416000 WMS FIRE PROT	6	0.0364	148		148	9	157
419000 SAC RIV FIRE DIST	312	1.8934	7,685		7,685	460	8,145
423000 ARBCKLE CEM	96	0.5826	2,365		2,365	141	2,506
425000 COLLEGE CTY CEM	57	0.3459	1,404		1,404	84	1,488
428000 COL CEM DIST	185	1.1227	4,557		4,557	273	4,830
431000 COL CEM SLE TX-VLT 428000	1	0.0061	25		25	1	26
433000 CYPRESS HLL CEM	1	0.0061	25		25	1	26
435000 GRND ISLAND CEM	43	0.2610	1,059		1,059	63	1,122
440000 MAXWELL CEM	85	0.5158	2,094		2,094	125	2,219
443000 MAX CEM SLE TX-VAULT 440000	1	0.0061	25		25	1	26
446000 PRINCETON CEM	28	0.1699	690		690	41	731
448000 STONYFRD-IND VL CEM	61	0.3702	1,503		1,503	90	1,593

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001422 TREASURER

Activity - CHECK CLEARING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
451000 WILLIAMS CEM	114	0.6918	2,808		2,808	168	2,976
454000 WMS CEM SLE TX-VAULT 451000	1	0.0061	25		25	1	26
456000 ARBUCKLE PARK & REC DIST	19	0.1153	468		468	28	496
458000 ARB P/REC-PRK/FAC 456000	215	1.3048	5,296		5,296	317	5,613
459000 ARB P&R DIST-POOLS 456000	13	0.0789	320		320	19	339
460000 MAXWELL REC & PARK DIST	51	0.3095	1,256		1,256	75	1,331
462000 COLUSA BSN DRN	81	0.4916	1,995		1,995	119	2,114
464000 COLUSA RESC CONV	156	0.9467	3,843		3,843	230	4,073
465000 CCRCD PYRLL 464000	57	0.3459	1,404		1,404	84	1,488
473000 CCRCD MISC PROJ 464000	41	0.2488	1,010		1,010	60	1,070
475000 CCRCD - D.O.C. 464000	7	0.0425	172		172	10	182
492000 CO MOSQ ABATMNT	272	1.6507	6,700		6,700	401	7,101
498000 REC DIST 1004	7	0.0425	172		172	10	182
501000 REC DIST 2047	26	0.1578	640		640	38	678
514000 COLUSA CO WTRWKS #1	84	0.5098	2,069		2,069	124	2,193
515000 PRINCTN WATRWRKS	96	0.5826	2,365		2,365	141	2,506
525000 CRTNA CRK FLD CTRL/CON	8	0.0486	197		197	12	209
529000 CRTINA CSD RED RNCH ZN2	58	0.3520	1,429		1,429	85	1,514
530000 CRTINA CSD RVR GLN ZN3	54	0.3277	1,330		1,330	80	1,410
531000 CRTINA CSD WILDWD ES ZN4	32	0.1942	788		788	47	835
800000 IHSS PUBLIC AUTHORITY	13	0.0789	320		320	19	339
OUTSIDE AGENCIES	2,117	12.8474	52,138		52,138	3,126	55,264
SubTotal	16,478	100.0000	405,877		405,877	23,200	429,077
Total	16,478	100.0000	405,877		405,877	23,200	429,077

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

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 001422 TREASURER

Receiving Department	Total	CHECK CLEARING
001032 COL VET	626	626
001033 MAX VET	574	574
001035 WMS VET	940	940
001401 RISK	2,709	2,709
001403 EE_BENEFITS	235	235
001406 SURVERYOR	1,070	1,070
001408 IT	4,064	4,064
001409 PURCHASING	2,389	2,389
001411 BRD OF SUPV	2,010	2,010
001412 CAO	3,104	3,104
001421 AUDITOR	2,709	2,709
001422 TREASURER	2,980	2,980
001423 ASSESSOR	3,158	3,158
001431 CNTY CNSL	3,629	3,629
001440 PERSONNEL	2,949	2,949
001451 ELECTIONS	5,795	5,795
001473 MAINTENANCE	13,261	13,261
001474 CUSTODIAN	7,466	7,466
001511 SO BAILIFF	678	678
001513 HOME SECUR	391	391
001514 GRAND JURY	1,070	1,070
001516 DIST ATTNY	6,657	6,657
001519 PUBL DEFEND	1,279	1,279
001520 COMMUNICTNS	1,932	1,932
001521 SHERIFF	11,356	11,356
001522 DRUG	1,645	1,645
001524 SHF-BOATING	1,618	1,618
001530 SUPERIOR COURT -	2,298	2,298
001533 JUV FAC	339	339
001534 JAIL	8,641	8,641
001535 PROBATION	7,988	7,988
001536 VICTIM WITN 001516	3,133	3,133
001559 AG ADM SERV	26	26
001560 AG COMM	5,561	5,561
001561 WTR MGT	182	182
001563 YOUTH OFFEND	810	810
001565 SITES_PROJ	1,070	1,070
001570 CLERK/RECOR	2,402	2,402



COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 001422 TREASURER

Receiving Department	Total	CHECK CLEARING
001571 CORONER	1,879	1,879
001574 LAFCO	26	26
001576 COMMUNITY	2,767	2,767
001577 ANIMAL CTRL	3,968	3,968
001580 TRAPPER	78	78
001581 OES	2,794	2,794
001583 PUBLIC ADMN	391	391
001831 SOC WELFARE (IND)	105	105
001832 INDG BURIAL	52	52
001841 JUV CRT WRD	548	548
001851 VET SERV	130	130
001921 LIBRARY	6,996	6,996
001922 ADULT LITERACY	522	522
001931 AG EXTENS	2,871	2,871
003710 BEHAVORIAL	2,350	2,350
003711 SUBSTANCE ABUSE	15,663	15,663
003713 MENTAL HEALTH	14,619	14,619
005712 HEALTH	11,538	11,538
005719 ENVIRONMENTAL	3,185	3,185
005723 AMBULANCE	574	574
005731 CALIF CHILDRNS	105	105
005810 WELFARE ADMIN	8,954	8,954
005811 WELFARE	19,344	19,344
005833 SR NUTRITON	1,279	1,279
006820 CATEG AID/SAWS	52	52
007610 PUBLIC	22,320	22,320
011715 AIR/WTR POLL CON	2,662	2,662
013578 FISH AND GAME	26	26
015013 COUNTYWIDE	105	105
016475 MIGRANT HOUSING	6,134	6,134
016477 MIGRANT HOUSING	261	261
016478 MIGRANT HOUSING	601	601
018000 MFH RESERVE	78	78
018476 MIGRANT HOUSING	105	105
027404 INSURANCE 001401	157	157
040000 SOLID WASTE	1,749	1,749
041000 AIRPORT ENTRPSE	1,906	1,906
042000 TRANSIT AGENCY	8,458	8,458
046000 EAST PARK	1,201	1,201



Receiving Department	Total	CHECK CLEARING
051000 LOCAL	235	235
053000 LOCAL	1,279	1,279
110110 ALMOND PARADISE	261	261
111111 THOMPSON ST	261	261
115115 WHISPER	574	574
128128 JAIL INMATE	1,879	1,879
130130 DRUG	157	157
132132 CIVIL FEE CAP PROJ	26	26
142142 JAIL-SLESF 001534	78	78
146146 PSPS RESILIENCY	130	130
150150 LOCAL COMM	6,213	6,213
153153 COMM CORRTN	2,219	2,219
159 CARL MOYER GRANT	78	78
161161 MFH CARE FUNDS	731	731
179179 CC SERV AREA #2	2,298	2,298
182182 SRV AREA#1 CEN	2,298	2,298
228228 EMS-OTHER 005712	26	26
264264 CHILDRENS TRUST	157	157
268268 CA EMERG SOL &	52	52
272272 MENTAL HLTH SERV	6,056	6,056
276276 MHSA PREV &	3,054	3,054
277277 MHSA INNOVATION	1,253	1,253
279279 MHSA CAP FAC	678	678
283283 MHSA-HOUSING	835	835
301301 TRANSITIONAL	2,689	2,689
400000 ARBCKLE-C/C FIRE	7,231	7,231
403000 BEAR VL-INDIAN VL	2,350	2,350
408000 MAX FIRE PROT	3,002	3,002
411000 MAXFIRE PG&E	26	26
412000 PRINCETN FIRE	2,846	2,846
416000 WMS FIRE PROT	157	157
419000 SAC RIV FIRE DIST	8,145	8,145
423000 ARBCKLE CEM	2,506	2,506
425000 COLLEGE CTY CEM	1,488	1,488
428000 COL CEM DIST	4,830	4,830
431000 COL CEM SLE	26	26
433000 CYPRESS HLL CEM	26	26
435000 GRND ISLAND CEM	1,122	1,122
440000 MAXWELL CEM	2,219	2,219

Receiving Department	Total	CHECK CLEARING
443000 MAX CEM SLE	26	26
446000 PRINCETON CEM	731	731
448000 STONYFRD-IND VL	1,593	1,593
451000 WILLIAMS CEM	2,976	2,976
454000 WMS CEM SLE	26	26
456000 ARBUCKLE PARK &	496	496
458000 ARB	5,613	5,613
459000 ARB P&R	339	339
460000 MAXWELL REC &	1,331	1,331
462000 COLUSA BSN DRN	2,114	2,114
464000 COLUSA RESC	4,073	4,073
465000 CCRCD PYRLL	1,488	1,488
473000 CCRCD MISC PROJ	1,070	1,070
475000 CCRCD - D.O.C.	182	182
492000 CO MOSQ ABATMNT	7,101	7,101
498000 REC DIST 1004	182	182
501000 REC DIST 2047	678	678
514000 COLUSA CO	2,193	2,193
515000 PRINCTN	2,506	2,506
525000 CRTNA CRK FLD	209	209
529000 CRTINA CSD RED	1,514	1,514
530000 CRTINA CSD RVR	1,410	1,410
531000 CRTINA CSD	835	835
800000 IHSS PUBLIC	339	339
OUTSIDE AGENCIES	55,264	55,264
Direct Billed	0	0
Total	429,077	429,077

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001422 TREASURER

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
COLUSA VET HALL	626	NA	NA	626
MAXWELL VET HALL	574	NA	NA	574
WMS VET HALL	940	NA	NA	940
EMPLOYEE BENEFITS	235	NA	NA	235
SURVEYOR	1,070	NA	NA	1,070
BOARD OF SUPV	2,010	NA	NA	2,010
ASSESSOR	3,158	NA	NA	3,158
ELECTIONS	5,795	NA	NA	5,795
SHERIFF BAILIFF	678	NA	NA	678
HOMELAND SECURITY	391	NA	NA	391
GRAND JURY	1,070	NA	NA	1,070
DISTRICT ATTN	6,657	NA	NA	6,657
PUBLIC DEFENDER	1,279	NA	NA	1,279
COMMUNICATIONS	1,932	NA	NA	1,932
SHERIFF	11,356	NA	NA	11,356
DRUG PREVENTION	1,645	NA	NA	1,645
SHERIFF-BOATING	1,618	NA	NA	1,618
JUDICIAL DIST	2,298	NA	NA	2,298
JUVENILE FACILITIES	339	NA	NA	339
JAIL	8,641	NA	NA	8,641
PROBATION	7,988	NA	NA	7,988
VICTIM WITN PROG	3,133	NA	NA	3,133
AG ADMIN SERV	26	NA	NA	26
AG COMMISSIONER	5,561	NA	NA	5,561
WATER MANAGEMENT	182	NA	NA	182
YOUTHFUL OFFENDER GRANT	810	NA	NA	810
SITES RESERVOIR PROJECT	1,070	NA	NA	1,070
CLERK/RECORDER	2,402	NA	NA	2,402
CORONER	1,879	NA	NA	1,879
LAFCO FUND 0101 DEPT 2074	26	NA	NA	26
PLANNING/BLDG	2,767	NA	NA	2,767
ANIML CNTRL SERV	3,968	NA	NA	3,968

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001422 TREASURER

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
TRAPPER	78	NA	NA	78
OES	2,794	NA	NA	2,794
PUBLIC ADMIN	391	NA	NA	391
SOC WELFARE (IND)	105	NA	NA	105
INDIGENT BURIAL	52	NA	NA	52
JUV CTR WARDS	548	NA	NA	548
VETERAN SERVICES	130	NA	NA	130
LIBRARY	6,996	NA	NA	6,996
ADULT LITERACY	522	NA	NA	522
AG EXTENSIONS	2,871	NA	NA	2,871
BEHAVORIAL HEALTH ADMIN SERV	2,350	NA	NA	2,350
SUBSTANCE ABUSE SERVICES	15,663	NA	NA	15,663
MENTAL HEALTH	14,619	NA	NA	14,619
HEALTH	11,538	NA	NA	11,538
ENVIRONMENTAL HEALTH	3,185	NA	NA	3,185
AMBULANCE SERV	574	NA	NA	574
CALIF CHILDRNS SRV	105	NA	NA	105
WELFARE ADMIN #108	8,954	NA	NA	8,954
WELFARE #108	19,344	NA	NA	19,344
SR NUTRITION PROGRAM	1,279	NA	NA	1,279
CATEGORICL AID/SAWS HHS	52	NA	NA	52
PUBLIC WORKS/ROADS	22,320	NA	NA	22,320
AIR/WTR POLL CON	2,662	NA	NA	2,662
FISH AND GAME	26	NA	NA	26
COUNTYWIDE RECREATION	105	NA	NA	105
1075 MIGRANT HOUSING DEPT	6,134	NA	NA	6,134
1077 MIGRANT HOUSING 1075	261	NA	NA	261
1078 MIGRANT HOUSING 1075	601	NA	NA	601
MFH RESERVE FUNDS	78	NA	NA	78
1076 MIGRANT HOUSING 1075	105	NA	NA	105
INSURANCE	157	NA	NA	157
SOLID WASTE	1,749	NA	NA	1,749

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001422 TREASURER

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
AIRPORT ENTRPSE	1,906	NA	NA	1,906
TRANSIT AGENCY	8,458	NA	NA	8,458
EAST PARK RESERVOIR	1,201	NA	NA	1,201
LOCAL TRANSPORTATION	235	NA	NA	235
LOCAL TRANSPORTATION PLANNING	1,279	NA	NA	1,279
ALMOND PARADISE ST LITNG	261	NA	NA	261
THOMPSON ST LITNG	261	NA	NA	261
WHISPER CRK-CROSS CRK LIT	574	NA	NA	574
JAIL INMATE WELFARE	1,879	NA	NA	1,879
DRUG ENFORCEMENT	157	NA	NA	157
CIVIL FEE CAPITAL PROJ	26	NA	NA	26
JAIL - SLESF	78	NA	NA	78
PSP RESILIENCY GRANT	130	NA	NA	130
LOCAL COMM CORRCTN 002528	6,213	NA	NA	6,213
COMM CORRTN PRFRM INCENT 002531	2,219	NA	NA	2,219
CARL MOYER GRANT	78	NA	NA	78
MFH CARE FUNDS	731	NA	NA	731
CC SERV AREA #2	2,298	NA	NA	2,298
SRV AREA#1 CEN RCH	2,298	NA	NA	2,298
EMS-OTHER	26	NA	NA	26
CHILDRENS TRUST	157	NA	NA	157
CA EMERG SOL & HSING GRN	52	NA	NA	52
MENTAL HLTH SERV FUND	6,056	NA	NA	6,056
MHSA PREV & EARLY INTERV	3,054	NA	NA	3,054
MHSA CSS	1,253	NA	NA	1,253
MHSA CAPITAL FACILITIES	678	NA	NA	678
MHSA-HOUSING	835	NA	NA	835
TRANSITIONAL HOUSING	2,689	NA	NA	2,689
ARBCKLE-C/C FIRE	7,231	NA	NA	7,231
BEAR VL-INDIAN VL FIRE	2,350	NA	NA	2,350
MAX FIRE PROT	3,002	NA	NA	3,002
MAX FIRE PG&E POWER PLANT	26	NA	NA	26

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001422 TREASURER

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
PRINCETN FIRE PROT	2,846	NA	NA	2,846
WMS FIRE PROT	157	NA	NA	157
SAC RIV FIRE DIST	8,145	NA	NA	8,145
ARBCKLE CEM	2,506	NA	NA	2,506
COLLEGE CTY CEM	1,488	NA	NA	1,488
COL CEM DIST	4,830	NA	NA	4,830
COL CEM SALE TX-VLT	26	NA	NA	26
CYPRESS HLL CEM	26	NA	NA	26
GRND ISLAND CEM	1,122	NA	NA	1,122
MAXWELL CEM	2,219	NA	NA	2,219
MAX CEM SALE TX-VAULT	26	NA	NA	26
PRINCETON CEM	731	NA	NA	731
STONYFRD-IND VL CEM	1,593	NA	NA	1,593
WILLIAMS CEM	2,976	NA	NA	2,976
WMS CEM SALE TX-VAULT	26	NA	NA	26
ARBUCKLE PARK & REC DIST	496	NA	NA	496
ARB PARK/REC DIST-PRK/FAC	5,613	NA	NA	5,613
ARB PARK & REC DIST-POOLS	339	NA	NA	339
MAXWELL REC & PARK DIST	1,331	NA	NA	1,331
COLUSA BSN DRN	2,114	NA	NA	2,114
COLUSA RESC CONV	4,073	NA	NA	4,073
CCRCD-PAYROLL CLEARING	1,488	NA	NA	1,488
CCRCD MISC PROJECTS	1,070	NA	NA	1,070
CCRCD - D.O.C.	182	NA	NA	182
CO MOSQ ABATMNT	7,101	NA	NA	7,101
REC DIST 1004	182	NA	NA	182
REC DIST 2047	678	NA	NA	678
COLUSA CO WTRWKS #1	2,193	NA	NA	2,193
PRINCTN WATRWRKS	2,506	NA	NA	2,506
CRTNA CRK FLD CTRL/CON	209	NA	NA	209
CRTINA CSD RED RNCH ZN2	1,514	NA	NA	1,514
CRTINA CSD RVR GLN ZN3	1,410	NA	NA	1,410

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001422 TREASURER

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
CRTINA CSD WILDWD ES ZN4	835	NA	NA	835
IHSS PUBLIC AUTHORITY	339	NA	NA	339
OUTSIDE AGENCIES	55,264	NA	NA	55,264
Department Total:	383,817	0	0	383,817
Grand Total:	383,817	0	0	383,817

COLUSA COUNTY
Schedule 9.1 Narrative Description of 2022-2023 Costs to be Allocated
For Department 431 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 2022-2023 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 #001-431-53180. 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 2022-2023 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: \$1,639 Recorded in Expense Account 59390: \$0 Recorded in Expense Account 59298: \$136,480
Total Direct Billed = \$4,798

<u>Amount</u>	<u>Revenue Acct</u>	<u>Description</u>	<u>Function</u>
\$74	#431-46660	Colusa Cemetery	Legal Services
\$4,530	#431-46660	Public Guardian legal services reimbursement	Legal Services
\$194	#431-46660	Bail Bonds legal services reimbursement	Legal Services
<u>\$0</u>	#1031-59390	No Costs	Legal Services
<u>\$4,798</u>	Total Directed Billed		

COST ADJUSTMENT

Revenue: The activity recorded in the #001-431 County Counsel's revenue accounts in the 2022-2023 Fiscal Year which offset expenditures as a cost adjustment in the amount of \$1,639.

Reimbursed Projects: The activity recorded in the County Counsel's Reimbursed Projects account #001-431-59298 in the 2022-2023 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 \$136,480.

The total expenditure offset cost adjustment for the 2022-2023 Fiscal Year was \$138,119.

<u>Amount</u>	<u>Account #</u>	<u>Description</u>	<u>Function</u>
\$1,594	#431-46628	Admin Fee-County Counsel	Administration
\$15	#431-46878	Photo Copies	Administration
\$30	#431-47915	Dental Stabilization Reimbursement	Administration
<u>\$136,480</u>	#431-59298	Non-County Legal Service Reimbursement	Non-County Legal Services
<u>\$138,119</u>	Total Expenditure offset Cost Adjustment		

ACTUAL EXPENDITURES IN COST PLAN

(\$50,075) Total Budget 2022-2023 Actual Expenditures

\$838,191 Add back Transfers and Reimbursements

\$788,116 Total Expenditures

COLUSA COUNTY
Schedule .2 - Costs To Be Allocated
For Department 001431 CNTY CNSL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	788,116			788,116
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING DEPREC	9,031		9,031	
EQUIPMENT DEPREC	891		891	
001401 RISK MANAGEMENT/INSURANCE	21	15	36	
001408 IT	6,963	447	7,410	
001409 PURCHASING	1,167	516	1,683	
001412 CAO	2,664	292	2,956	
001421 AUDITOR	6,275	308	6,583	
001422 TREASURER	3,424	205	3,629	
001440 PERSONNEL		3,321	3,321	
001473 MAINTENANCE		5,749	5,749	
001474 CUSTODIAN		7,288	7,288	
Total Allocated Additions:	30,436	18,141	48,577	48,577
#46628 ADMIN FEE	(1,594)			
#46878 PHOTO COPIES	(15)			
#47915 DENTAL STBLZ REIMB	(30)			
#47959 PY INSURANCE DIVIDEND	0			
#48030 TRANSFER IN	0			
#46661 LEGAL SERV	0			
#46660 LEGAL SERV-BAIL	0			
#47983 MISC REV	0			
#48013 MISC REFUND	0			
#59298 REIMB PROJECTS	(136,480)			
Total Departmental Cost Adjustments:	(138,119)			(138,119)
Total To Be Allocated:	680,433	18,141		698,574

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001431 CNTY CNSL

	Total	General & Admin	GENERAL SERVICES	CO LEGAL SERVICE	NON-CO LEGAL SERV
Wages & Benefits					
SALARIES & BENEFITS	623,613	0	72,303	412,039	0
Other Expense & Cost					
53060 COMMUNICATIONS	2,804	2,804	0	0	0
53061 COMMUNICATIONS-CELL	1,440	1,440	0	0	0
53090 HOUSEHOLD EXPENSE	84	84	0	0	0
53100 INSURANCE	759	759	0	0	0
53120 MAINT-EQUIP	214	214	0	0	0
53121 MAINT-SOFTWARE	506	506	0	0	0
53130 MAINT-STRU	0	0	0	0	0
53150 MEMBERSHIPS	4,031	4,031	0	0	0
53170 OFFICE EXPENSE	4,538	4,538	0	0	0
53171 POSTAGE	486	486	0	0	0
53180 PROF SPEC SERV	138,846	549	0	0	138,297
53190 PUBL & LEGAL NOTICES	0	0	0	0	0
53200 RENTS & LEASES	1,847	1,847	0	0	0
53220 SMALL TOOLS & INST	0	0	0	0	0
53230 SPEC DEPT EXP	309	309	0	0	0
53231 SOFTWARE	4,702	4,702	0	0	0
53250 TRANS/TRAVEL	3,132	3,132	0	0	0
532504 TRANS/TRAVEL VENDOR	0	0	0	0	0
53251 EDUC & TRAIN	805	805	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	788,116	26,206	72,303	412,039	138,297
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#46628 ADMIN FEE	(1,594)	(1,594)	0	0	0
#46878 PHOTO COPIES	(15)	(15)	0	0	0
#47915 DENTAL STBLZ REIMB	(30)	(30)	0	0	0
#47959 PY INSURANCE DIVIDEND	0	0	0	0	0
#48030 TRANSFER IN	0	0	0	0	0
#46661 LEGAL SERV	0	0	0	0	0
#46660 LEGAL SERV-BAIL	0	0	0	0	0
#47983 MISC REV	0	0	0	0	0
#48013 MISC REFUND	0	0	0	0	0
#59298 REIMB PROJECTS	(136,480)	0	0	0	(136,480)

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001431 CNTY CNSL

2024-2025 COST ALLOCATION PLAN
2025 Version 10.0192-1

	Total	General & Admin	GENERAL SERVICES	CO LEGAL SERVICE	NON-CO LEGAL SERV
Functional Cost	649,997	24,567	72,303	412,039	1,817
Allocation Step 1					
Inbound- All Others	30,436	30,436	0	0	0
Reallocate Admin Costs		(55,003)	5,313	30,274	10,159
Unallocated Costs	(148,528)	0	0	0	0
1st Allocation	531,905	0	77,616	442,313	11,976
Allocation Step 2					
Inbound- All Others	18,141	18,141	0	0	0
Reallocate Admin Costs		(18,141)	1,752	9,985	3,351
Unallocated Costs	(3,053)	0	0	0	0
2nd Allocation	15,088	0	1,752	9,985	3,351
Total For 001431 001431 CNTY CNSL					
Total Allocated	546,993	0	79,368	452,298	15,327

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001431 CNTY CNSL

	RETIREE HEALTH	GENERAL GOVT
Wages & Benefits		
SALARIES & BENEFITS	13,279	125,992
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	13,279	125,992
Deductions		
Total Deductions	0	0
Cost Adjustments		
#46628 ADMIN FEE	0	0
#46878 PHOTO COPIES	0	0
#47915 DENTAL STBLZ REIMB	0	0
#47959 PY INSURANCE DIVIDEND	0	0
#48030 TRANSFER IN	0	0
#46661 LEGAL SERV	0	0
#46660 LEGAL SERV-BAIL	0	0
#47983 MISC REV	0	0
#48013 MISC REFUND	0	0
#59298 REIMB PROJECTS	0	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001431 CNTY CNSL

	RETIREE HEALTH	GENERAL GOVT
Functional Cost	13,279	125,992
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	0	9,257
Unallocated Costs	(13,279)	(135,249)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	0	3,053
Unallocated Costs	0	(3,053)
2nd Allocation	0	0
Total For 001431 001431 CNTY CNSL		
Total Allocated	0	0

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001431 CNTY CNSL

Activity - GENERAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001401 RISK MANAGEMENT/INSURANCE	611	0.8451	656		656		656
001408 IT	288	0.3983	309		309		309
001409 PURCHASING	2,440	3.3747	2,619		2,619		2,619
001412 CAO	3,946	5.4576	4,236		4,236		4,236
001421 AUDITOR	546	0.7552	586		586		586
001422 TREASURER	1,696	2.3457	1,821		1,821		1,821
001423 ASSESSOR	1,180	1.6320	1,267		1,267	33	1,300
001426 REV/REC	59	0.0816	63		63	2	65
001440 PERSONNEL	4,475	6.1892	4,804		4,804	125	4,929
001451 ELECTIONS	2,389	3.3042	2,565		2,565	67	2,632
001473 MAINTENANCE	103	0.1425	111		111	3	114
001514 GRAND JURY	1,379	1.9073	1,480		1,480	38	1,518
001516 DIST ATTN	981	1.3568	1,053		1,053	27	1,080
001518 LAW LIBRARY 001530	7	0.0097	8		8		8
001519 PUBL DEFEND	457	0.6321	491		491	13	504
001521 SHERIFF	3,273	4.5268	3,514		3,514	91	3,605
001534 JAIL	3,339	4.6181	3,584		3,584	93	3,677
001535 PROBATION	369	0.5104	396		396	10	406
001550 FLD WTR CON 101101	413	0.5712	443		443	12	455
001560 AG COMM	1,194	1.6514	1,282		1,282	33	1,315
001561 WTR MGT	339	0.4689	364		364	9	373
001565 SITES_PROJ	745	1.0304	800		800	21	821
001570 CLERK/RECOR	516	0.7137	554		554	14	568
001576 COMMUNITY DEVELOPMENT	3,237	4.4770	3,475		3,475	90	3,565
001577 ANIMAL CTRL	1,121	1.5504	1,203		1,203	31	1,234
001921 LIBRARY	44	0.0609	47		47	1	48
003710 BEHAVIORIAL HEALTH ADMIN	1,887	2.6099	2,026		2,026	53	2,079
005712 HEALTH	125	0.1729	134		134	3	137
005719 ENVIRONMENTAL HEALTH	354	0.4896	380		380	10	390

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001431 CNTY CNSL

Activity - GENERAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
005723 AMBULANCE	214	0.2960	230		230	6	236
005810 WELFARE ADMIN	2,322	3.2115	2,493		2,493	65	2,558
005811 WELFARE	21,911	30.3038	23,516		23,516	614	24,130
005812 IN HOME SUPP SERV 800000	52	0.0719	56		56	1	57
005833 SR NUTRITON	22	0.0304	24		24	1	25
007610 PUBLIC WORKS/ROADS	5,987	8.2804	6,427		6,427	167	6,594
011715 AIR/WTR POLL CON	840	1.1618	902		902	23	925
013578 FISH AND GAME	103	0.1425	111		111	3	114
016475 MIGRANT HOUSING	103	0.1425	111		111	3	114
040000 SOLID WASTE	7	0.0097	8		8		8
041000 AIRPORT ENTRPSE	2,079	2.8754	2,232		2,232	58	2,290
042000 TRANSIT AGENCY	37	0.0512	40		40	1	41
051000 LOCAL TRANSPORTATION	494	0.6832	530		530	14	544
403000 BEAR VL-INDIAN VL FIRE	22	0.0304	24		24	1	25
464000 COLUSA RESC CONV	7	0.0097	8		8		8
OUTSIDE AGENCIES	590	0.8160	633		633	16	649
SubTotal	72,303	100.0000	77,616		77,616	1,752	79,368
Total	72,303	100.0000	77,616		77,616	1,752	79,368

Allocation Basis: CO CNSL GENERAL SERVICES
Allocation Source: COUNTY COUNSEL TIME RECORDS

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001431 CNTY CNSL

Activity - CO LEGAL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001401 RISK MANAGEMENT/INSURANCE	3,882	0.9421	4,167		4,167		4,167
001408 IT	1,793	0.4352	1,925		1,925		1,925
001409 PURCHASING	15,055	3.6538	16,161		16,161		16,161
001412 CAO	24,636	5.9790	26,446		26,446		26,446
001421 AUDITOR	3,467	0.8414	3,722		3,722		3,722
001422 TREASURER	10,021	2.4321	10,757		10,757		10,757
001423 ASSESSOR	6,959	1.6889	7,470		7,470	197	7,667
001426 REV/REC	308	0.0748	331		331	9	340
001440 PERSONNEL	28,293	6.8666	30,372		30,372	800	31,172
001451 ELECTIONS	13,110	3.1817	14,073		14,073	371	14,444
001473 MAINTENANCE	590	0.1432	633		633	17	650
001514 GRAND JURY	7,198	1.7469	7,727		7,727	203	7,930
001516 DIST ATTN	5,750	1.3955	6,172		6,172	163	6,335
001518 LAW LIBRARY 001530	39	0.0095	42		42	1	43
001519 PUBL DEFEND	2,851	0.6919	3,060		3,060	81	3,141
001521 SHERIFF	18,169	4.4095	19,504		19,504	514	20,018
001534 JAIL	17,871	4.3372	19,184		19,184	505	19,689
001535 PROBATION	1,990	0.4830	2,136		2,136	56	2,192
001550 FLD WTR CON 101101	2,620	0.6359	2,813		2,813	74	2,887
001560 AG COMM	7,054	1.7120	7,572		7,572	199	7,771
001561 WTR MGT	1,766	0.4286	1,896		1,896	50	1,946
001565 SITES_PROJ	4,755	1.1540	5,104		5,104	134	5,238
001570 CLERK/RECOR	3,018	0.7325	3,240		3,240	85	3,325
001576 COMMUNITY DEVELOPMENT	19,471	4.7255	20,902		20,902	550	21,452
001577 ANIMAL CTRL	5,976	1.4503	6,415		6,415	169	6,584
001921 LIBRARY	247	0.0599	265		265	7	272
003710 BEHAVORIAL HEALTH ADMIN	11,219	2.7228	12,043		12,043	317	12,360
005712 HEALTH	669	0.1624	718		718	19	737
005719 ENVIRONMENTAL HEALTH	2,182	0.5296	2,342		2,342	62	2,404

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001431 CNTY CNSL

Activity - CO LEGAL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
005723 AMBULANCE	1,358	0.3296	1,458		1,458	38	1,496
005810 WELFARE ADMIN	13,206	3.2050	14,176		14,176	373	14,549
005811 WELFARE	115,149	27.9462	123,613	-4,530	119,083	3,257	122,340
005812 IN HOME SUPP SERV 800000	329	0.0798	353		353	9	362
005833 SR NUTRITON	141	0.0342	151		151	4	155
007610 PUBLIC WORKS/ROADS	35,295	8.5659	37,888		37,888	998	38,886
011715 AIR/WTR POLL CON	4,594	1.1149	4,932		4,932	130	5,062
013578 FISH AND GAME	659	0.1599	707		707	19	726
016475 MIGRANT HOUSING	590	0.1432	633		633	17	650
040000 SOLID WASTE	47	0.0114	50		50	1	51
041000 AIRPORT ENTRPSE	12,982	3.1507	13,936		13,936	367	14,303
042000 TRANSIT AGENCY	192	0.0466	206		206	5	211
051000 LOCAL TRANSPORTATION	2,617	0.6351	2,809		2,809	74	2,883
403000 BEAR VL-INDIAN VL FIRE	116	0.0282	125		125	3	128
425000 COLLEGE CTY CEM	0			-74	-74		-74
464000 COLUSA RESC CONV	47	0.0114	50		50	1	51
OUTSIDE AGENCIES	3,758	0.9121	4,034	-194	3,840	106	3,946
SubTotal	412,039	100.0000	442,313	-4,798	437,515	9,985	447,500
Direct Billed				4,798	4,798		4,798
Total	412,039	100.0000	442,313		442,313	9,985	452,298

Allocation Basis: CO CNSL LEGAL SERVICE
Allocation Source: COUNTY COUNSEL DEPT TIME SHEETS

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001431 CNTY CNSL

Activity - NON-CO LEGAL SERV

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001411 BRD OF SUPV	95,750	70.1567	8,403		8,403	2,350	10,753
001516 DIST ATTN	5,325	3.9017	467		467	131	598
001561 WTR MGT	2,675	1.9600	235		235	66	301
003710 BEHAVIORIAL HEALTH ADMIN	19,799	14.5069	1,737		1,737	486	2,223
005810 WELFARE ADMIN	10,250	7.5103	899		899	252	1,151
007610 PUBLIC WORKS/ROADS	2,681	1.9644	235		235	66	301
SubTotal	136,480	100.0000	11,976		11,976	3,351	15,327
Total	136,480	100.0000	11,976		11,976	3,351	15,327

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 001431 CNTY CNSL

Receiving Department	Total	GENERAL SERVICES	CO LEGAL SERVICE	NON-CO LEGAL SERV
001401 RISK	4,823	656	4,167	0
001408 IT	2,234	309	1,925	0
001409 PURCHASING	18,780	2,619	16,161	0
001411 BRD OF SUPV	10,753	0	0	10,753
001412 CAO	30,682	4,236	26,446	0
001421 AUDITOR	4,308	586	3,722	0
001422 TREASURER	12,578	1,821	10,757	0
001423 ASSESSOR	8,967	1,300	7,667	0
001426 REV/REC	405	65	340	0
001440 PERSONNEL	36,101	4,929	31,172	0
001451 ELECTIONS	17,076	2,632	14,444	0
001473 MAINTENANCE	764	114	650	0
001514 GRAND JURY	9,448	1,518	7,930	0
001516 DIST ATTN	8,013	1,080	6,335	598
001518 LAW LIBRARY	51	8	43	0
001519 PUBL DEFEND	3,645	504	3,141	0
001521 SHERIFF	23,623	3,605	20,018	0
001534 JAIL	23,366	3,677	19,689	0
001535 PROBATION	2,598	406	2,192	0
001550 FLD WTR CON	3,342	455	2,887	0
001560 AG COMM	9,086	1,315	7,771	0
001561 WTR MGT	2,620	373	1,946	301
001565 SITES_PROJ	6,059	821	5,238	0
001570 CLERK/RECOR	3,893	568	3,325	0
001576 COMMUNITY	25,017	3,565	21,452	0
001577 ANIMAL CTRL	7,818	1,234	6,584	0
001921 LIBRARY	320	48	272	0
003710 BEHAVIORIAL	16,662	2,079	12,360	2,223
005712 HEALTH	874	137	737	0
005719 ENVIRONMENTAL	2,794	390	2,404	0
005723 AMBULANCE	1,732	236	1,496	0
005810 WELFARE ADMIN	18,258	2,558	14,549	1,151
005811 WELFARE	146,470	24,130	122,340	0
005812 IN HOME SUPP	419	57	362	0
005833 SR NUTRITON	180	25	155	0
007610 PUBLIC	45,781	6,594	38,886	301
011715 AIR/WTR POLL CON	5,987	925	5,062	0
013578 FISH AND GAME	840	114	726	0



COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 001431 CNTY CNSL

Receiving Department	Total	GENERAL SERVICES	CO LEGAL SERVICE	NON-CO LEGAL SERV
016475 MIGRANT HOUSING	764	114	650	0
040000 SOLID WASTE	59	8	51	0
041000 AIRPORT ENTRPSE	16,593	2,290	14,303	0
042000 TRANSIT AGENCY	252	41	211	0
051000 LOCAL	3,427	544	2,883	0
403000 BEAR VL-INDIAN VL	153	25	128	0
425000 COLLEGE CTY CEM	(74)	0	(74)	0
464000 COLUSA RESC	59	8	51	0
OUTSIDE AGENCIES	4,595	649	3,946	0
Direct Billed	4,798	0	4,798	0
Total	546,993	79,368	452,298	15,327



COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001431 CNTY CNSL

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
BOARD OF SUPV	10,753	NA	NA	10,753
ASSESSOR	8,967	NA	NA	8,967
REVENUE AND RECOVERY	405	NA	NA	405
ELECTIONS	17,076	NA	NA	17,076
GRAND JURY	9,448	NA	NA	9,448
DISTRICT ATTN	8,013	NA	NA	8,013
LAW LIBRARY	51	NA	NA	51
PUBLIC DEFENDER	3,645	NA	NA	3,645
SHERIFF	23,623	NA	NA	23,623
JAIL	23,366	NA	NA	23,366
PROBATION	2,598	NA	NA	2,598
FLOOD WATER CONSERVATION	3,342	NA	NA	3,342
AG COMMISSIONER	9,086	NA	NA	9,086
WATER MANAGEMENT	2,620	NA	NA	2,620
SITES RESERVOIR PROJECT	6,059	NA	NA	6,059
CLERK/RECORDER	3,893	NA	NA	3,893
PLANNING/BLDG	25,017	NA	NA	25,017
ANIML CNTRL SERV	7,818	NA	NA	7,818
LIBRARY	320	NA	NA	320
BEHAVIORIAL HEALTH ADMIN SERV	16,662	NA	NA	16,662
HEALTH	874	NA	NA	874
ENVIRONMENTAL HEALTH	2,794	NA	NA	2,794
AMBULANCE SERV	1,732	NA	NA	1,732
WELFARE ADMIN #108	18,258	NA	NA	18,258
WELFARE #108	146,470	NA	NA	146,470
IN HOME SUPPORT SERV	419	NA	NA	419
SR NUTRITION PROGRAM	180	NA	NA	180
PUBLIC WORKS/ROADS	45,781	NA	NA	45,781
AIR/WTR POLL CON	5,987	NA	NA	5,987
FISH AND GAME	840	NA	NA	840
1075 MIGRANT HOUSING DEPT	764	NA	NA	764
SOLID WASTE	59	NA	NA	59

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001431 CNTY CNSL

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
AIRPORT ENTRPSE	16,593	NA	NA	16,593
TRANSIT AGENCY	252	NA	NA	252
LOCAL TRANSPORTATION	3,427	NA	NA	3,427
BEAR VL-INDIAN VL FIRE	153	NA	NA	153
COLLEGE CTY CEM	(74)	NA	NA	(74)
COLUSA RESC CONV	59	NA	NA	59
OUTSIDE AGENCIES	4,595	NA	NA	4,595
Department Total:	431,925	0	0	431,925
Grand Total:	431,925	0	0	431,925

COLUSA COUNTY
Schedule 10.1 Narrative Description 2022-2023 of Costs to be Allocated
For Department 440 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 6/30/2023.

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 2022-2023 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>
\$43	#440-47915	Dental Stabilization Reimb	General Personnel
\$234	#440-47983	Miscellaneous Revenue	General Personnel
<u>\$1,875</u>	#440-48034	Loss Control/Prevention Funds	General Personnel
<u>\$2,152</u>	Total Revenue offset to expenses		

Expenditure: The activity recorded in the Personnel Department's Reimbursed Projects account #001-440-59390 in the 2022-2023 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. There were no expenditure cost adjustments for the 2022-2023.

COLUSA COUNTY
Schedule .2 - Costs To Be Allocated
For Department 001440 PERSONNEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	595,149			595,149
FIXED ASSETS	(2,092)			
Total Deductions:	(2,092)			(2,092)
BUILDING DEPREC	12,503		12,503	
EQUIPMENT DEPREC	3,835		3,835	
001401 RISK MANAGEMENT/INSURANCE	63	46	109	
001408 IT	6,483	420	6,903	
001409 PURCHASING	4,874	2,051	6,925	
001412 CAO	7,615	847	8,462	
001421 AUDITOR	6,081	300	6,381	
001422 TREASURER	2,783	166	2,949	
001431 CNTY CNSL	35,176	925	36,101	
001440 PERSONNEL		3,895	3,895	
001473 MAINTENANCE		5,266	5,266	
001474 CUSTODIAN		13,150	13,150	
Total Allocated Additions:	79,413	27,066	106,479	106,479
#46638 LOSS CONTROL/PREVENT FUNDS	0			
#48013 REFUND	0			
#46878 PHOTO COPY/POSTAGE	0			
#49715 DENTAL STBLZ REIMB	(43)			
#47959 PY INSURANCE DIVIDENDS	0			
#48034 LOSS CONTROL/PREVENT FUNDS	(1,875)			
#47983 MISC- OTHER REVENUE	(234)			
#48030 TRANSFERS IN	0			
#59390 REIMBURSED PROJECTS	0			
Total Departmental Cost Adjustments:	(2,152)			(2,152)
Total To Be Allocated:	670,318	27,066		697,384

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001440 PERSONNEL

	Total	General & Admin	GENERAL PERSONNEL	PERSONNEL SERVICE	RISK MGMT ADMIN
Wages & Benefits					
SALARIES & BENEFITS	455,509	78,220	176,925	195,294	1,698
Other Expense & Cost					
53060 COMMUNICATIONS	1,421	0	1,421	0	0
53061 COMMUNICATIONS-CELL	480	0	480	0	0
53090 HOUSEHOLD	16	0	16	0	0
53100 INSURANCE	2,299	0	2,299	0	0
53120 MAINT-EQUIP	853	0	853	0	0
53121 MAINT-SOFTWARE	14,523	0	14,523	0	0
53150 MEMBERSHIPS	1,000	0	1,000	0	0
53170 OFFICE EXPENSE	3,857	0	3,857	0	0
53171 POSTAGE	378	0	378	0	0
53180 PROF SPEC SERV	97,595	0	97,595	0	0
53190 PUBL & LEGAL NOTCE	124	0	124	0	0
53200 RENTS/LEASE EQUIP	1,449	0	1,449	0	0
53210 RENTS/LEASE STRUC	0	0	0	0	0
53230 SPEC DEPT EXP	465	0	465	0	0
53231 SOFTWARE	461	0	461	0	0
53250 TRANS/TRAVEL	1,107	0	1,107	0	0
53274 TRANS/TRAVEL OTHER	3,415	0	3,415	0	0
53251 EDUC & TRAIN	1,197	0	1,197	0	0
53278 MEETING EXP	882	0	882	0	0
53260 UTILITIES	6,026	0	6,026	0	0
55280 CONTRIBUTIONS OTHER	0	0	0	0	0
*FIXED ASSETS	2,092	2,092	0	0	0
033	0	0	0	0	0
Departmental Totals					
Total Expenditures	595,149	80,312	314,473	195,294	1,698
Deductions					
Total Deductions	(2,092)	(2,092)	0	0	0
Cost Adjustments					
#46638 LOSS CONTROL/PREVENT FUNDS	0	0	0	0	0
#48013 REFUND	0	0	0	0	0
#46878 PHOTO COPY/POSTAGE	0	0	0	0	0
#49715 DENTAL STBLZ REIMB	(43)	0	(43)	0	0
#47959 PY INSURANCE DIVIDENDS	0	0	0	0	0
#48034 LOSS CONTROL/PREVENT FUNDS	(1,875)	0	(1,875)	0	0
#47983 MISC- OTHER REVENUE	(234)	0	(234)	0	0
#48030 TRANSFERS IN	0	0	0	0	0
#59390 REIMBURSED PROJECTS	0	0	0	0	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001440 PERSONNEL

	Total	General & Admin	GENERAL PERSONNEL	PERSONNEL SERVICE	RISK MGMT ADMIN
Functional Cost	590,905	78,220	312,321	195,294	1,698
Allocation Step 1					
Inbound- All Others	79,413	79,413	0	0	0
Reallocate Admin Costs		(157,633)	96,929	60,184	520
Unallocated Costs	(3,372)	0	0	0	0
1st Allocation	666,946	0	409,250	255,478	2,218
Allocation Step 2					
Inbound- All Others	27,066	27,066	0	0	0
Reallocate Admin Costs		(27,066)	16,643	10,334	89
2nd Allocation	27,066	0	16,643	10,334	89
Total For 001440 001440 PERSONNEL					
Total Allocated	694,012	0	425,893	265,812	2,307

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001440 PERSONNEL

	GENERAL GOVT	RETIREE HEALTH
Wages & Benefits		
SALARIES & BENEFITS	0	3,372
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
53274 TRANS/TRAVEL OTHER	0	0
53251 EDUC & TRAIN	0	0
53278 MEETING EXP	0	0
53260 UTILITIES	0	0
55280 CONTRIBUTIONS OTHER	0	0
*FIXED ASSETS	0	0
033	0	0
Departmental Totals		
Total Expenditures	0	3,372
Deductions		
Total Deductions	0	0
Cost Adjustments		
#46638 LOSS CONTROL/PREVENT FUNDS	0	0
#48013 REFUND	0	0
#46878 PHOTO COPY/POSTAGE	0	0
#49715 DENTAL STBLZ REIMB	0	0
#47959 PY INSURANCE DIVIDENDS	0	0
#48034 LOSS CONTROL/PREVENT FUNDS	0	0
#47983 MISC- OTHER REVENUE	0	0
#48030 TRANSFERS IN	0	0
#59390 REIMBURSED PROJECTS	0	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001440 PERSONNEL

	GENERAL GOVT	RETIREE HEALTH
Functional Cost	0	3,372
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	(3,372)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	0	0
2nd Allocation	0	0
Total For 001440 001440 PERSONNEL		
Total Allocated	0	0

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001440 PERSONNEL

Activity - GENERAL PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001401 RISK MANAGEMENT/INSURANCE	10,000	0.2379	974		974		974
001408 IT	50,000	1.1896	4,868		4,868		4,868
001409 PURCHASING	20,000	0.4758	1,947		1,947		1,947
001412 CAO	50,000	1.1896	4,868		4,868		4,868
001421 AUDITOR	100,000	2.3791	9,736		9,736		9,736
001422 TREASURER	35,029	0.8334	3,411		3,411		3,411
001423 ASSESSOR	90,000	2.1412	8,763		8,763	387	9,150
001431 CNTY CNSL	30,000	0.7137	2,921		2,921		2,921
001440 PERSONNEL	40,000	0.9516	3,895		3,895		3,895
001451 ELECTIONS	29,000	0.6899	2,824		2,824	125	2,949
001473 MAINTENANCE	50,000	1.1896	4,868		4,868	215	5,083
001474 CUSTODIAN	50,000	1.1896	4,868		4,868	215	5,083
001511 SO BAILIFF	25,000	0.5948	2,434		2,434	108	2,542
001516 DIST ATTN	98,500	2.3434	9,590		9,590	424	10,014
001520 COMMUNICTNS	90,000	2.1412	8,763		8,763	387	9,150
001521 SHERIFF	377,666	8.9851	36,771		36,771	1,625	38,396
001534 JAIL	204,916	4.8752	19,952		19,952	882	20,834
001535 PROBATION	136,500	3.2475	13,290		13,290	587	13,877
001536 VICTIM WITN 001516	21,500	0.5115	2,093		2,093	93	2,186
001559 AG ADM SERV	50,000	1.1896	4,868		4,868	215	5,083
001560 AG COMM	80,000	1.9033	7,789		7,789	344	8,133
001561 WTR MGT	10,000	0.2379	974		974	43	1,017
001563 YOUTH OFFEND GNT	14,500	0.3450	1,412		1,412	62	1,474
001570 CLERK/RECOR	29,000	0.6899	2,824		2,824	125	2,949
001571 CORONER	10,000	0.2379	974		974	43	1,017
001576 COMMUNITY DEVELOPMENT	60,000	1.4275	5,842		5,842	258	6,100
001577 ANIMAL CTRL	30,000	0.7137	2,921		2,921	129	3,050
001581 OES	12,918	0.3073	1,258		1,258	56	1,314
001583 PUBLIC ADMN	304	0.0072	30		30	1	31

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001440 PERSONNEL

Activity - GENERAL PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001851 VET SERV	10,000	0.2379	974		974	43	1,017
001921 LIBRARY	108,601	2.5837	10,574		10,574	467	11,041
001931 AG EXTENS	30,000	0.7137	2,921		2,921	129	3,050
003710 BEHAVORIAL HEALTH ADMIN	65,000	1.5464	6,329		6,329	280	6,609
003713 MENTAL HEALTH	611,333	14.5442	59,521		59,521	2,630	62,151
005712 HEALTH	220,000	5.2340	21,420		21,420	947	22,367
005719 ENVIRONMENTAL HEALTH	50,000	1.1896	4,868		4,868	215	5,083
005810 WELFARE ADMIN	95,000	2.2601	9,250		9,250	409	9,659
005811 WELFARE	580,000	13.7988	56,472		56,472	2,495	58,967
005833 SR NUTRITON	10,000	0.2379	974		974	43	1,017
007610 PUBLIC WORKS/ROADS	360,000	8.5648	35,051		35,051	1,549	36,600
011715 AIR/WTR POLL CON	30,000	0.7137	2,921		2,921	129	3,050
016475 MIGRANT HOUSING	30,000	0.7137	2,921		2,921	129	3,050
042000 TRANSIT AGENCY	110,000	2.6170	10,710		10,710	473	11,183
046000 EAST PARK RESERVOIR	20,000	0.4758	1,947		1,947	86	2,033
150150 LOCAL COMM CORRCTN	55,000	1.3085	5,355		5,355	237	5,592
153153 COMM CORRRTN PRFRM INCENT	13,500	0.3212	1,314		1,314	58	1,372
SubTotal	4,203,267	100.0000	409,250		409,250	16,643	425,893
Total	4,203,267	100.0000	409,250		409,250	16,643	425,893

Allocation Basis: PERSONNEL GEN ADMIN COST
Allocation Source: EMPLOYEE POSITION ALLOCATION SCHEDULE

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001440 PERSONNEL

Activity - PERSONNEL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001408 IT	542	0.2775	709		709		709
001409 PURCHASING	233	0.1193	305		305		305
001411 BRD OF SUPV	6,210	3.1798	8,124		8,124	345	8,469
001412 CAO	3,396	1.7389	4,443		4,443		4,443
001421 AUDITOR	3,462	1.7727	4,529		4,529		4,529
001422 TREASURER	1,460	0.7476	1,910		1,910		1,910
001423 ASSESSOR	2,332	1.1941	3,051		3,051	130	3,181
001431 CNTY CNSL	306	0.1567	400		400		400
001473 MAINTENANCE	990	0.5069	1,295		1,295	55	1,350
001474 CUSTODIAN	1,411	0.7225	1,846		1,846	78	1,924
001516 DIST ATTN	7,515	3.8480	9,831		9,831	418	10,249
001520 COMMUNICTNS	4,184	2.1424	5,473		5,473	233	5,706
001521 SHERIFF	13,685	7.0074	17,902		17,902	761	18,663
001534 JAIL	2,222	1.1378	2,907		2,907	124	3,031
001535 PROBATION	5,754	2.9463	7,527		7,527	320	7,847
001536 VICTIM WITN 001516	723	0.3702	946		946	40	986
001559 AG ADM SERV	522	0.2673	683		683	29	712
001560 AG COMM	4,904	2.5111	6,415		6,415	273	6,688
001561 WTR MGT	352	0.1802	460		460	20	480
001570 CLERK/RECOR	4,739	2.4266	6,199		6,199	263	6,462
001576 COMMUNITY DEVELOPMENT	3,771	1.9309	4,933		4,933	210	5,143
001577 ANIMAL CTRL	221	0.1132	289		289	12	301
001921 LIBRARY	2,749	1.4076	3,596		3,596	153	3,749
001931 AG EXTENS	97	0.0497	127		127	5	132
003710 BEHAVORIAL HEALTH ADMIN	23,220	11.8898	30,376		30,376	1,291	31,667
003713 MENTAL HEALTH	15,823	8.1021	20,699		20,699	880	21,579
005712 HEALTH	7,037	3.6033	9,206		9,206	391	9,597
005719 ENVIRONMENTAL HEALTH	2,327	1.1915	3,044		3,044	129	3,173
005810 WELFARE ADMIN	26,246	13.4393	34,335		34,335	1,458	35,793

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001440 PERSONNEL

Activity - PERSONNEL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
005811 WELFARE	20,216	10.3516	26,446		26,446	1,124	27,570
005833 SR NUTRITON	326	0.1669	426		426	18	444
007610 PUBLIC WORKS/ROADS	18,422	9.4330	24,099		24,099	1,024	25,123
011715 AIR/WTR POLL CON	371	0.1900	485		485	21	506
015011 PARK AND REC 046000	111	0.0568	145		145	6	151
016475 MIGRANT HOUSING	1,084	0.5551	1,418		1,418	60	1,478
041000 AIRPORT ENTRPSE	74	0.0379	97		97	4	101
042000 TRANSIT AGENCY	8,257	4.2280	10,802		10,802	459	11,261
SubTotal	195,294	100.0000	255,478		255,478	10,334	265,812
Total	195,294	100.0000	255,478		255,478	10,334	265,812

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

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001440 PERSONNEL

Activity - RISK MGMT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OUTSIDE AGENCIES	100	100.0000	2,218		2,218	89	2,307
SubTotal	100	100.0000	2,218		2,218	89	2,307
Total	100	100.0000	2,218		2,218	89	2,307

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

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 001440 PERSONNEL

Receiving Department	Total	GENERAL PERSONNEL	PERSONNEL SERVICE	RISK MGMT ADMIN
001401 RISK	974	974	0	0
001408 IT	5,577	4,868	709	0
001409 PURCHASING	2,252	1,947	305	0
001411 BRD OF SUPV	8,469	0	8,469	0
001412 CAO	9,311	4,868	4,443	0
001421 AUDITOR	14,265	9,736	4,529	0
001422 TREASURER	5,321	3,411	1,910	0
001423 ASSESSOR	12,331	9,150	3,181	0
001431 CNTY CNSL	3,321	2,921	400	0
001440 PERSONNEL	3,895	3,895	0	0
001451 ELECTIONS	2,949	2,949	0	0
001473 MAINTENANCE	6,433	5,083	1,350	0
001474 CUSTODIAN	7,007	5,083	1,924	0
001511 SO BAILIFF	2,542	2,542	0	0
001516 DIST ATTN	20,263	10,014	10,249	0
001520 COMMUNICTNS	14,856	9,150	5,706	0
001521 SHERIFF	57,059	38,396	18,663	0
001534 JAIL	23,865	20,834	3,031	0
001535 PROBATION	21,724	13,877	7,847	0
001536 VICTIM WITN 001516	3,172	2,186	986	0
001559 AG ADM SERV	5,795	5,083	712	0
001560 AG COMM	14,821	8,133	6,688	0
001561 WTR MGT	1,497	1,017	480	0
001563 YOUTH OFFEND	1,474	1,474	0	0
001570 CLERK/RECOR	9,411	2,949	6,462	0
001571 CORONER	1,017	1,017	0	0
001576 COMMUNITY	11,243	6,100	5,143	0
001577 ANIMAL CTRL	3,351	3,050	301	0
001581 OES	1,314	1,314	0	0
001583 PUBLIC ADMN	31	31	0	0
001851 VET SERV	1,017	1,017	0	0
001921 LIBRARY	14,790	11,041	3,749	0
001931 AG EXTENS	3,182	3,050	132	0
003710 BEHAVIORIAL	38,276	6,609	31,667	0
003713 MENTAL HEALTH	83,730	62,151	21,579	0
005712 HEALTH	31,964	22,367	9,597	0
005719 ENVIRONMENTAL	8,256	5,083	3,173	0
005810 WELFARE ADMIN	45,452	9,659	35,793	0



COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 001440 PERSONNEL

Receiving Department	Total	GENERAL PERSONNEL	PERSONNEL SERVICE	RISK MGMT ADMIN
005811 WELFARE	86,537	58,967	27,570	0
005833 SR NUTRITON	1,461	1,017	444	0
007610 PUBLIC	61,723	36,600	25,123	0
011715 AIR/WTR POLL CON	3,556	3,050	506	0
015011 PARK AND REC	151	0	151	0
016475 MIGRANT HOUSING	4,528	3,050	1,478	0
041000 AIRPORT ENTRPSE	101	0	101	0
042000 TRANSIT AGENCY	22,444	11,183	11,261	0
046000 EAST PARK	2,033	2,033	0	0
150150 LOCAL COMM	5,592	5,592	0	0
153153 COMM CORR TN	1,372	1,372	0	0
OUTSIDE AGENCIES	2,307	0	0	2,307
Direct Billed	0	0	0	0
Total	694,012	425,893	265,812	2,307



COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001440 PERSONNEL

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
BOARD OF SUPV	8,469	NA	NA	8,469
ASSESSOR	12,331	NA	NA	12,331
ELECTIONS	2,949	NA	NA	2,949
SHERIFF BAILIFF	2,542	NA	NA	2,542
DISTRICT ATTN	20,263	NA	NA	20,263
COMMUNICATIONS	14,856	NA	NA	14,856
SHERIFF	57,059	NA	NA	57,059
JAIL	23,865	NA	NA	23,865
PROBATION	21,724	NA	NA	21,724
VICTIM WITN PROG	3,172	NA	NA	3,172
AG ADMIN SERV	5,795	NA	NA	5,795
AG COMMISSIONER	14,821	NA	NA	14,821
WATER MANAGEMENT	1,497	NA	NA	1,497
YOUTHFUL OFFENDER GRANT	1,474	NA	NA	1,474
CLERK/RECORDER	9,411	NA	NA	9,411
CORONER	1,017	NA	NA	1,017
PLANNING/BLDG	11,243	NA	NA	11,243
ANIML CNTRL SERV	3,351	NA	NA	3,351
OES	1,314	NA	NA	1,314
PUBLIC ADMIN	31	NA	NA	31
VETERAN SERVICES	1,017	NA	NA	1,017
LIBRARY	14,790	NA	NA	14,790
AG EXTENSIONS	3,182	NA	NA	3,182
BEHAVIORIAL HEALTH ADMIN SERV	38,276	NA	NA	38,276
MENTAL HEALTH	83,730	NA	NA	83,730
HEALTH	31,964	NA	NA	31,964
ENVIRONMENTAL HEALTH	8,256	NA	NA	8,256
WELFARE ADMIN #108	45,452	NA	NA	45,452
WELFARE #108	86,537	NA	NA	86,537
SR NUTRITION PROGRAM	1,461	NA	NA	1,461
PUBLIC WORKS/ROADS	61,723	NA	NA	61,723
AIR/WTR POLL CON	3,556	NA	NA	3,556

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001440 PERSONNEL

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
PARK AND REC	151	NA	NA	151
1075 MIGRANT HOUSING DEPT	4,528	NA	NA	4,528
AIRPORT ENTRPSE	101	NA	NA	101
TRANSIT AGENCY	22,444	NA	NA	22,444
EAST PARK RESERVOIR	2,033	NA	NA	2,033
LOCAL COMM CORRCTN 002528	5,592	NA	NA	5,592
COMM CORRTN PRFRM INCENT 002531	1,372	NA	NA	1,372
OUTSIDE AGENCIES	2,307	NA	NA	2,307
Department Total:	635,656	0	0	635,656
Grand Total:	635,656	0	0	635,656

COLUSA COUNTY
Schedule 11.1 Narrative Description of 2022-2023 Costs to be Allocated
For Department 473 MAINTENANCE

The Building and Grounds--Maintenance Department provided building maintenance services to the County owned buildings for the 2022-2023 Fiscal Year. The costs related to this department were for time spent maintaining County owned buildings, for building materials and supplies, lawn care, and for special projects as requested by County Departments. The Maintenance Department personnel recorded time spent providing maintenance services on monthly timesheets. Retiree OPEB is now included in Salaries & Benefits as a result of it now being allowable because of the County entering into an irrevocable OPEB Trust Fund (Section 115 Trust).

SPECIAL PROJECTS

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

MAINTENANCE OF STRUCTURES

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

RETIREE HEALTH

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

GENERAL GOVERNMENT

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

DIRECT BILLED

There were no direct bills for Fiscal Year 2022-2023.

COST ADJUSTMENTS

There were no cost adjustments for Fiscal Year 2022-2023.

ACTUAL EXPENDITURES IN THE COST PLAN

\$130,434	Total Budget 2022-2023 Actual Expenditures
\$411,284	Add back Transfers and Reimbursements
<u>\$541,718</u>	Total Expenditures

COLUSA COUNTY
Schedule .2 - Costs To Be Allocated
For Department 001473 MAINTENANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	541,718			541,718
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING DEPREC	4,222		4,222	
EQUIPMENT DEPREC	17,401		17,401	
001401 RISK MANAGEMENT/INSURANCE	361	266	627	
001408 IT	6,420	420	6,840	
001409 PURCHASING	5,222	2,228	7,450	
001412 CAO	3,782	417	4,199	
001421 AUDITOR	18,760	918	19,678	
001422 TREASURER	12,513	748	13,261	
001431 CNTY CNSL	744	20	764	
001440 PERSONNEL	6,163	270	6,433	
001474 CUSTODIAN		15,832	15,832	
Total Allocated Additions:	75,588	21,119	96,707	96,707
#46638 LOSS CONTROL/PREV FUNDS	0			
#46876 DIRECT BILLING REIMB	0			
#47959 PY INSURANCE DIVIDEND	0			
#47915 DENTAL STABILIZATION REIMB	(44)			
#48013 MISC-OTHER REFUNDS	(6,367)			
#48030 TRANSFER IN	(1,500)			
Total Departmental Cost Adjustments:	(7,911)			(7,911)
Total To Be Allocated:	609,395	21,119		630,514

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001473 MAINTENANCE

	Total	General & Admin	SPECIAL PROJECTS	MAINT OF STRUCTURE	GENERAL GOVT
Wages & Benefits					
SALARIES & BENEFITS	420,160	0	146,531	262,719	0
Other Expense & Cost					
53050 CLOTHING	91	91	0	0	0
53060 COMMUNICATIONS	442	0	0	442	0
53061 COMMUNICATIONS-CELL	2,648	2,648	0	0	0
53090 HOUSEHOLD EXP	1,322	1,021	147	154	0
53100 INSURANCE	13,248	13,248	0	0	0
53120 MAINTENANCE-EQUIPMENT	11,120	7,901	775	2,444	0
53121 MAINTENANCE-SOFTWARE	0	0	0	0	0
53130 MAINTENANCE-STRUCTURE	71,007	2,579	6,995	61,433	0
53140 MEDICAL, DENTAL, LAB SUPPLIES	0	0	0	0	0
53150 MEMBERSHIPS	0	0	0	0	0
53170 OFFICE EXPENSE	493	267	21	205	0
53171 POSTAGE	66	66	0	0	0
53180 PROF SPEC SERV	5,890	94	1,567	4,229	0
53195 ALTERNATE SENTENCING	603	603	0	0	0
53190 PUBL/LEGAL NOTIC	144	144	0	0	0
53200 RENTS/LEASES EQUIP	0	0	0	0	0
53220 SMALL TOOLS	3,851	2,773	727	351	0
53230 SPECIAL DEPT EXP	2,778	1,649	56	1,073	0
53231 SOFTWARE	0	0	0	0	0
53250 TRANSPORTATION/TRAVEL	122	122	0	0	0
53253 FUEL	7,585	7,585	0	0	0
53260 UTILITIES	148	148	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	541,718	40,939	156,819	333,050	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#46638 LOSS CONTROL/PREV FUNDS	0	0	0	0	0
#46876 DIRECT BILLING REIMB	0	0	0	0	0
#47959 PY INSURANCE DIVIDEND	0	0	0	0	0
#47915 DENTAL STABILIZATION REIMB	(44)	(44)	0	0	0
#48013 MISC-OTHER REFUNDS	(6,367)	(265)	(6,102)	0	0
#48030 TRANSFER IN	(1,500)	0	(1,500)	0	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001473 MAINTENANCE

	Total	General & Admin	SPECIAL PROJECTS	MAINT OF STRUCTURE	GENERAL GOVT
Functional Cost	533,807	40,630	149,217	333,050	0
Allocation Step 1					
Inbound- All Others	75,588	75,588	0	0	0
Reallocate Admin Costs		(116,218)	37,201	79,017	0
Unallocated Costs	(10,910)	0	0	0	0
1st Allocation	598,485	0	186,418	412,067	0
Allocation Step 2					
Inbound- All Others	21,119	21,119	0	0	0
Reallocate Admin Costs		(21,119)	6,760	14,359	0
2nd Allocation	21,119	0	6,760	14,359	0
Total For 001473 001473 MAINTENANCE					
Total Allocated	619,604	0	193,178	426,426	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001473 MAINTENANCE

RETIREE HEALTH	
Wages & Benefits	
SALARIES & BENEFITS	10,910
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
53195 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	10,910
Deductions	
Total Deductions	0
Cost Adjustments	
#46638 LOSS CONTROL/PREV FUNDS	0
#46876 DIRECT BILLING REIMB	0
#47959 PY INSURANCE DIVIDEND	0
#47915 DENTAL STABILIZATION REIMB	0
#48013 MISC-OTHER REFUNDS	0
#48030 TRANSFER IN	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001473 MAINTENANCE

RETIREE HEALTH

Functional Cost	10,910
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	0
Unallocated Costs	(10,910)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	0
2nd Allocation	0
Total For 001473 001473 MAINTENANCE	
Total Allocated	0

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001473 MAINTENANCE

Activity - SPECIAL PROJECTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001032 COL VET	615	0.3922	731		731	29	760
001033 MAX VET	52	0.0332	62		62	2	64
001401 RISK MANAGEMENT/INSURANCE	258	0.1645	307		307		307
001408 IT	2,070	1.3200	2,461		2,461		2,461
001409 PURCHASING	387	0.2468	460		460		460
001411 BRD OF SUPV	4,366	2.7841	5,190		5,190	206	5,396
001412 CAO	1,916	1.2218	2,278		2,278		2,278
001421 AUDITOR	2,099	1.3385	2,495		2,495		2,495
001422 TREASURER	208	0.1326	247		247		247
001423 ASSESSOR	1,850	1.1797	2,199		2,199	87	2,286
001431 CNTY CNSL	3,973	2.5335	4,723		4,723		4,723
001440 PERSONNEL	2,864	1.8263	3,405		3,405		3,405
001516 DIST ATTN	9,932	6.3334	11,807		11,807	469	12,276
001521 SHERIFF	37,387	23.8407	44,443		44,443	1,767	46,210
001530A SUP CRT- HC AREA 001530	1,455	0.9278	1,730		1,730	69	1,799
001535 PROBATION	3,653	2.3294	4,342		4,342	173	4,515
001560 AG COMM	998	0.6364	1,186		1,186	47	1,233
001570 CLERK/RECOR	7,558	4.8195	8,984		8,984	357	9,341
001576 COMMUNITY DEVELOPMENT	1,984	1.2651	2,358		2,358	94	2,452
001921 LIBRARY	37,896	24.1652	45,048		45,048	1,792	46,840
005719 ENVIRONMENTAL HEALTH	634	0.4043	754		754	30	784
007610 PUBLIC WORKS/ROADS	10,046	6.4061	11,942		11,942	475	12,417
016475 MIGRANT HOUSING	2,311	1.4737	2,747		2,747	109	2,856
041000 AIRPORT ENTRPSE	3,444	2.1961	4,094		4,094	163	4,257
042000 TRANSIT AGENCY	1,186	0.7563	1,410		1,410	56	1,466
301301 TRANSITIONAL HOUSING	17,678	11.2728	21,015		21,015	835	21,850
SubTotal	156,820	100.0000	186,418		186,418	6,760	193,178
Total	156,820	100.0000	186,418		186,418	6,760	193,178

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001473 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 001473 MAINTENANCE

Activity - MAINT OF STRUCTURE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001401 RISK MANAGEMENT/INSURANCE	296	0.0889	366		366		366
001408 IT	892	0.2678	1,104		1,104		1,104
001409 PURCHASING	1,867	0.5606	2,310		2,310		2,310
001411 BRD OF SUPV	7,651	2.2973	9,466		9,466	357	9,823
001412 CAO	8,933	2.6822	11,052		11,052		11,052
001421 AUDITOR	8,582	2.5768	10,618		10,618		10,618
001422 TREASURER	2,669	0.8014	3,302		3,302		3,302
001423 ASSESSOR	14,164	4.2528	17,524		17,524	661	18,185
001431 CNTY CNSL	829	0.2489	1,026		1,026		1,026
001440 PERSONNEL	1,504	0.4516	1,861		1,861		1,861
001451 ELECTIONS	3,434	1.0311	4,249		4,249	160	4,409
001474 CUSTODIAN	2,177	0.6537	2,694		2,694	102	2,796
001516 DIST ATTN	1,804	0.5417	2,232		2,232	84	2,316
001521 SHERIFF	8,192	2.4597	10,136		10,136	383	10,519
001530 SUPERIOR COURT - CJF	12,313	3.6970	15,234		15,234	575	15,809
001530A SUP CRT- HC AREA 001530	26,432	7.9363	32,703		32,703	1,234	33,937
001530B SUP CRT - BNKR 001530	101	0.0303	125		125	5	130
001535 PROBATION	9,755	2.9290	12,069		12,069	456	12,525
001561 WTR MGT	540	0.1621	668		668	25	693
001565 SITES_PROJ	1,693	0.5083	2,095		2,095	79	2,174
001570 CLERK/RECOR	6,564	1.9709	8,121		8,121	307	8,428
001576 COMMUNITY DEVELOPMENT	2,024	0.6077	2,504		2,504	95	2,599
001583 PUBLIC ADMN	258	0.0775	319		319	12	331
001851 VET SERV	642	0.1928	794		794	30	824
001921 LIBRARY	22,250	6.6807	27,529	-4,910	22,619	1,039	23,658
001922 ADULT LITERACY	597	0.1793	739		739	28	767
003710 BEHAVIORIAL HEALTH ADMIN	28,929	8.6861	35,792		35,792	1,351	37,143
003711 SUBSTANCE ABUSE SERVICES	12,481	3.7475	15,442		15,442	583	16,025
003713 MENTAL HEALTH	41,410	12.4334	51,236		51,236	1,933	53,169

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001473 MAINTENANCE

Activity - MAINT OF STRUCTURE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
005712 HEALTH	22,636	6.7966	28,006		28,006	1,057	29,063
005719 ENVIRONMENTAL HEALTH	2,114	0.6347	2,616		2,616	99	2,715
005810 WELFARE ADMIN	8,249	2.4768	10,206	-1,675	8,531	385	8,916
005811 WELFARE	31,878	9.5715	39,441		39,441	1,489	40,930
007610 PUBLIC WORKS/ROADS	5,980	1.7955	7,399		7,399	279	7,678
272272 MENTAL HLTH SERV FUND	20,595	6.1838	25,481		25,481	962	26,443
276276 MHSA PREV & EARLY INTERV	5,942	1.7841	7,352		7,352	277	7,629
282282 SAFE HEAVEN PROJ 276276	6,673	2.0036	8,256		8,256	312	8,568
301301 TRANSITIONAL HOUSING	0			-8,500	-8,500		-8,500
SubTotal	333,050	100.0000	412,067	-15,085	396,982	14,359	411,341
Direct Billed				15,085	15,085		15,085
Total	333,050	100.0000	412,067		412,067	14,359	426,426

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

Receiving Department	Total	SPECIAL PROJECTS	MAINT OF STRUCTURE
001032 COL VET	760	760	0
001033 MAX VET	64	64	0
001401 RISK	673	307	366
001408 IT	3,565	2,461	1,104
001409 PURCHASING	2,770	460	2,310
001411 BRD OF SUPV	15,219	5,396	9,823
001412 CAO	13,330	2,278	11,052
001421 AUDITOR	13,113	2,495	10,618
001422 TREASURER	3,549	247	3,302
001423 ASSESSOR	20,471	2,286	18,185
001431 CNTY CNSL	5,749	4,723	1,026
001440 PERSONNEL	5,266	3,405	1,861
001451 ELECTIONS	4,409	0	4,409
001474 CUSTODIAN	2,796	0	2,796
001516 DIST ATTNY	14,592	12,276	2,316
001521 SHERIFF	56,729	46,210	10,519
001530 SUPERIOR COURT -	15,809	0	15,809
001530A SUP CRT- HC	35,736	1,799	33,937
001530B SUP CRT - BNKR	130	0	130
001535 PROBATION	17,040	4,515	12,525
001560 AG COMM	1,233	1,233	0
001561 WTR MGT	693	0	693
001565 SITES_PROJ	2,174	0	2,174
001570 CLERK/RECOR	17,769	9,341	8,428
001576 COMMUNITY	5,051	2,452	2,599
001583 PUBLIC ADMN	331	0	331
001851 VET SERV	824	0	824
001921 LIBRARY	70,498	46,840	23,658
001922 ADULT LITERACY	767	0	767
003710 BEHAVORIAL	37,143	0	37,143
003711 SUBSTANCE ABUSE	16,025	0	16,025
003713 MENTAL HEALTH	53,169	0	53,169
005712 HEALTH	29,063	0	29,063
005719 ENVIRONMENTAL	3,499	784	2,715
005810 WELFARE ADMIN	8,916	0	8,916
005811 WELFARE	40,930	0	40,930
007610 PUBLIC	20,095	12,417	7,678
016475 MIGRANT HOUSING	2,856	2,856	0

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 001473 MAINTENANCE

Receiving Department	Total	SPECIAL PROJECTS	MAINT OF STRUCTURE
041000 AIRPORT ENTRPSE	4,257	4,257	0
042000 TRANSIT AGENCY	1,466	1,466	0
272272 MENTAL HLTH SERV	26,443	0	26,443
276276 MHSA PREV &	7,629	0	7,629
282282 SAFE HEAVEN PROJ	8,568	0	8,568
301301 TRANSITIONAL	13,350	21,850	(8,500)
Direct Billed	15,085	0	15,085
Total	619,604	193,178	426,426

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001473 MAINTENANCE

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
COLUSA VET HALL	760	NA	NA	760
MAXWELL VET HALL	64	NA	NA	64
BOARD OF SUPV	15,219	NA	NA	15,219
ASSESSOR	20,471	NA	NA	20,471
ELECTIONS	4,409	NA	NA	4,409
DISTRICT ATTN	14,592	NA	NA	14,592
SHERIFF	56,729	NA	NA	56,729
JUDICIAL DIST	15,809	NA	NA	15,809
SUP CRT	35,736	NA	NA	35,736
CRT FAC	130	NA	NA	130
PROBATION	17,040	NA	NA	17,040
AG COMMISSIONER	1,233	NA	NA	1,233
WATER MANAGEMENT	693	NA	NA	693
SITES RESERVOIR PROJECT	2,174	NA	NA	2,174
CLERK/RECORDER	17,769	NA	NA	17,769
PLANNING/BLDG	5,051	NA	NA	5,051
PUBLIC ADMIN	331	NA	NA	331
VETERAN SERVICES	824	NA	NA	824
LIBRARY	70,498	NA	NA	70,498
ADULT LITERACY	767	NA	NA	767
BEHAVIORIAL HEALTH ADMIN SERV	37,143	NA	NA	37,143
SUBSTANCE ABUSE SERVICES	16,025	NA	NA	16,025
MENTAL HEALTH	53,169	NA	NA	53,169
HEALTH	29,063	NA	NA	29,063
ENVIRONMENTAL HEALTH	3,499	NA	NA	3,499
WELFARE ADMIN #108	8,916	NA	NA	8,916
WELFARE #108	40,930	NA	NA	40,930
PUBLIC WORKS/ROADS	20,095	NA	NA	20,095
1075 MIGRANT HOUSING DEPT	2,856	NA	NA	2,856
AIRPORT ENTRPSE	4,257	NA	NA	4,257
TRANSIT AGENCY	1,466	NA	NA	1,466
MENTAL HLTH SERV FUND	26,443	NA	NA	26,443

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001473 MAINTENANCE

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
MHSA PREV & EARLY INTERV	7,629	NA	NA	7,629
SAFE HEAVEN PROJECT	8,568	NA	NA	8,568
TRANSITIONAL HOUSING	13,350	NA	NA	13,350
Department Total:	553,708	0	0	553,708
Grand Total:	553,708	0	0	553,708

COLUSA COUNTY
Schedule 12.1 Narrative Description of 2022-2023 Costs to be Allocated
For Department 474 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 \$163,706 for the 2022-2023 Fiscal Year were recorded in the Custodian expenditure account #001-474-53260 and #001-474-59452. 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	\$42,678
Hall of Records	\$47,082
Colusa Plaza (metered)	\$25,868
Historic Courthouse-Bunker	\$20,516
Admin Building	\$2,761
H&H	\$27
BH	\$198
Law Building	\$9,861
Other Buildings (metered)	<u>\$14,716</u>
Total Utility Cost	<u>\$163,707</u>

Other Buildings (metered)

<u>Department</u>	<u>Cost</u>
Maintenance Shop	\$14,571
Williams Library Alley	\$21
Adult Residential Facility	\$87
Sheriff Wells Fargo	\$15

COLUSA COUNTY
Schedule .2 - Costs To Be Allocated
For Department 001474 CUSTODIAN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	486,148			486,148
Fixed Assets	0			
Total Deductions:	0			0
BUILDING DEPREC	773		773	
EQUIPMENT DEPREC	421		421	
001401 RISK MANAGEMENT/INSURANCE	61	45	106	
001408 IT	6,105	400	6,505	
001409 PURCHASING	2,336	1,011	3,347	
001412 CAO	2,682	296	2,978	
001421 AUDITOR	13,252	649	13,901	
001422 TREASURER	7,045	421	7,466	
001440 PERSONNEL	6,714	293	7,007	
001473 MAINTENANCE	2,694	102	2,796	
001474 CUSTODIAN		5,419	5,419	
Total Allocated Additions:	42,083	8,636	50,719	50,719
#48030 TRANSFERS IN	0			
#47959 PY INSURANCE DIVIDEND	0			
#47915 DENTAL STABILIZATION REIMB	(76)			
#47983 MISCELLANEOUS-OTHER REVENUE	0			
Total Departmental Cost Adjustments:	(76)			(76)
Total To Be Allocated:	528,155	8,636		536,791

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001474 CUSTODIAN

	Total	General & Admin	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES
Wages & Benefits					
Salaries & Benefits	303,096	0	303,096	0	0
Other Expense & Cost					
53050 Clothing & Personal Supplies	172	0	172	0	0
53090 Household Exp	14,666	0	0	0	14,666
53100 Insurance	2,250	0	2,250	0	0
53120 Maint-Equip	312	0	312	0	0
53130 Maint-Structure	0	0	0	0	0
53150 Memberships	0	0	0	0	0
53170 Office Expense	83	0	83	0	0
53171 Postage	0	0	0	0	0
53180 Prof Spec Serv	393	0	393	0	0
53190 Publ/Notice	24	0	24	0	0
553220 Small Tools	221	0	221	0	0
53230 Special Dept Exp	59	0	59	0	0
53231 Software	0	0	0	0	0
53250 Transporation & Travel	0	0	0	0	0
53253 Fuel	1,166	0	1,166	0	0
53260 Utilities	146,402	0	0	146,402	0
55250 Disputed Charges	0	0	0	0	0
59452 Transfers Out	17,304	0	0	17,304	0
*Fixed Assets	0	0	0	0	0
Departmental Totals					
Total Expenditures	486,148	0	307,776	163,706	14,666
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#48030 TRANSFERS IN	0	0	0	0	0
#47959 PY INSURANCE DIVIDEND	0	0	0	0	0
#47915 DENTAL STABILIZATION REIMB	(76)	0	(76)	0	0
#47983 MISCELLANEOUS-OTHER REVENUE	0	0	0	0	0
Functional Cost					
	486,072	0	307,700	163,706	14,666

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001474 CUSTODIAN

2024-2025 COST ALLOCATION PLAN
2025 Version 10.0192-1

	Total	General & Admin	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES
Allocation Step 1					
Inbound- All Others	42,083	42,083	0	0	0
Reallocate Admin Costs		(42,083)	26,643	14,169	1,271
1st Allocation	528,155	0	334,343	177,875	15,937
Allocation Step 2					
Inbound- All Others	8,636	8,636	0	0	0
Reallocate Admin Costs		(8,636)	5,467	2,908	261
2nd Allocation	8,636	0	5,467	2,908	261
Total For 001474 001474 CUSTODIAN					
Total Allocated	536,791	0	339,810	180,783	16,198

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001474 CUSTODIAN

	RETIREE HEALTH	GENERAL GOVT
Wages & Benefits		
Salaries & Benefits	0	0
Other Expense & Cost		
53050 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 Transporation & Travel	0	0
53253 Fuel	0	0
53260 Utilities	0	0
55250 Disputed Charges	0	0
59452 Transfers Out	0	0
*Fixed Assets	0	0
Departmental Totals		
Total Expenditures	0	0
Deductions		
Total Deductions	0	0
Cost Adjustments		
#48030 TRANSFERS IN	0	0
#47959 PY INSURANCE DIVIDEND	0	0
#47915 DENTAL STABILIZATION REIMB	0	0
#47983 MISCELLANEOUS-OTHER REVENUE	0	0
Functional Cost	0	0

COLUSA COUNTY
Schedule .3 - Costs Allocated By Activity
For Department 001474 CUSTODIAN

	RETIREE HEALTH	GENERAL GOVT
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	0	0
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	0	0
2nd Allocation	0	0
Total For 001474 001474 CUSTODIAN		
Total Allocated	0	0

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001474 CUSTODIAN

Activity - CUSTODIAL SERV

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001401 RISK MANAGEMENT/INSURANCE	1,822	0.6011	2,010		2,010		2,010
001408 IT	3,726	1.2293	4,110		4,110		4,110
001409 PURCHASING	4,411	1.4553	4,866		4,866		4,866
001411 BRD OF SUPV	8,843	2.9175	9,755		9,755	189	9,944
001412 CAO	9,917	3.2719	10,939		10,939		10,939
001421 AUDITOR	9,471	3.1247	10,447		10,447		10,447
001422 TREASURER	4,120	1.3593	4,545		4,545		4,545
001423 ASSESSOR	11,194	3.6932	12,348		12,348	239	12,587
001431 CNTY CNSL	3,235	1.0673	3,568		3,568		3,568
001440 PERSONNEL	9,253	3.0528	10,207		10,207		10,207
001451 ELECTIONS	2,656	0.8763	2,930		2,930	57	2,987
001474 CUSTODIAN	738	0.2435	814		814		814
001516 DIST ATTN	11,637	3.8394	12,837		12,837	248	13,085
001521 SHERIFF	471	0.1554	520		520	10	530
001530 SUPERIOR COURT - CJF	9,140	3.0155	10,082		10,082	195	10,277
001530A SUP CRT- HC AREA 001530	544	0.1795	600		600	12	612
001535 PROBATION	18,888	6.2317	20,835		20,835	403	21,238
001561 WTR MGT	737	0.2432	813		813	16	829
001570 CLERK/RECOR	10,141	3.3458	11,186		11,186	216	11,402
001576 COMMUNITY DEVELOPMENT	3,010	0.9931	3,320		3,320	64	3,384
001583 PUBLIC ADMN	397	0.1310	438		438	8	446
001851 VET SERV	582	0.1920	642		642	12	654
001921 LIBRARY	42,469	14.0117	46,847		46,847	905	47,752
001922 ADULT LITERACY	1,349	0.4451	1,488		1,488	29	1,517
003710 BEHAVIORIAL HEALTH ADMIN	19,171	6.3250	21,147		21,147	409	21,556
003711 SUBSTANCE ABUSE SERVICES	8,269	2.7282	9,121		9,121	176	9,297
003713 MENTAL HEALTH	27,440	9.0532	30,269		30,269	585	30,854
005712 HEALTH	20,560	6.7833	22,680		22,680	438	23,118
005719 ENVIRONMENTAL HEALTH	2,887	0.9525	3,185		3,185	62	3,247

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001474 CUSTODIAN

Activity - CUSTODIAL SERV

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
005810 WELFARE ADMIN	7,492	2.4718	8,264		8,264	160	8,424
005811 WELFARE	28,956	9.5534	31,941		31,941	617	32,558
007610 PUBLIC WORKS/ROADS	8,851	2.9202	9,763		9,763	189	9,952
041000 AIRPORT ENTRPSE	335	0.1105	370		370	7	377
276276 MHSA PREV & EARLY INTERV	3,328	1.0980	3,671		3,671	71	3,742
277277 MHSA INNOVATION 272272	1,736	0.5728	1,915		1,915	37	1,952
283283 MHSA-HOUSING	5,321	1.7555	5,870		5,870	113	5,983
SubTotal	303,097	100.0000	334,343		334,343	5,467	339,810
Total	303,097	100.0000	334,343		334,343	5,467	339,810

Allocation Basis: CUSTODIAL SERVICE COST
Allocation Source: CUSTODIAN DEPT EMPLOYEE TIME RECORDS

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001474 CUSTODIAN

Activity - UTILITIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001401 RISK MANAGEMENT/INSURANCE	362	0.2211	393		393		393
001408 IT	7,825	4.7799	8,502		8,502		8,502
001409 PURCHASING	7,243	4.4244	7,870		7,870		7,870
001411 BRD OF SUPV	9,689	5.9185	10,528		10,528	285	10,813
001412 CAO	6,664	4.0707	7,241		7,241		7,241
001421 AUDITOR	13,907	8.4951	15,111		15,111		15,111
001422 TREASURER	5,140	3.1398	5,585		5,585		5,585
001423 ASSESSOR	11,130	6.7987	12,093		12,093	327	12,420
001431 CNTY CNSL	3,096	1.8912	3,364		3,364		3,364
001440 PERSONNEL	1,837	1.1221	1,996		1,996		1,996
001451 ELECTIONS	6,612	4.0389	7,184		7,184	194	7,378
001473 MAINTENANCE	14,571	8.9007	15,832		15,832		15,832
001474 CUSTODIAN	4,192	2.5607	4,555		4,555		4,555
001516 DIST ATTN	6,765	4.1324	7,350		7,350	199	7,549
001521 SHERIFF	15	0.0092	16		16		16
001530 SUPERIOR COURT - CJF	19,036	11.6281	20,683		20,683	561	21,244
001530B SUP CRT - BNKR 001530	6,263	3.8257	6,805		6,805	184	6,989
001535 PROBATION	14	0.0086	15		15		15
001561 WTR MGT	629	0.3842	683		683	19	702
001570 CLERK/RECOR	12,641	7.7217	13,735		13,735	372	14,107
001576 COMMUNITY DEVELOPMENT	6,002	3.6663	6,521		6,521	177	6,698
001583 PUBLIC ADMN	496	0.3030	539		539	15	554
001921 LIBRARY	21	0.0128	23		23	1	24
003710 BEHAVIORIAL HEALTH ADMIN	69	0.0421	75		75	2	77
003711 SUBSTANCE ABUSE SERVICES	30	0.0183	33		33	1	34
003713 MENTAL HEALTH	89	0.0544	97		97	3	100
005712 HEALTH	9	0.0055	10		10		10
005719 ENVIRONMENTAL HEALTH	2,464	1.5051	2,677		2,677	72	2,749
005810 WELFARE ADMIN	4	0.0024	4		4		4

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001474 CUSTODIAN

Activity - UTILITIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
005811 WELFARE	14	0.0086	15		15		15
007610 PUBLIC WORKS/ROADS	16,773	10.2457	18,225		18,225	493	18,718
272272 MENTAL HLTH SERV FUND	10	0.0061	11		11		11
276276 MHSA PREV & EARLY INTERV	87	0.0531	95		95	3	98
OUTSIDE AGENCIES	8	0.0049	9		9		9
SubTotal	163,707	100.0000	177,875		177,875	2,908	180,783
Total	163,707	100.0000	177,875		177,875	2,908	180,783

Allocation Basis: UTILITIES COST
Allocation Source: CUSTODIAN EXPENDITURE RECORDS

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001474 CUSTODIAN

Activity - CUSTODIAN SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
001401 RISK MANAGEMENT/INSURANCE	172	1.1723	187		187		187
001408 IT	250	1.7039	272		272		272
001409 PURCHASING	290	1.9766	315		315		315
001411 BRD OF SUPV	476	3.2443	517		517	11	528
001412 CAO	562	3.8304	610		610		610
001421 AUDITOR	497	3.3874	540		540		540
001422 TREASURER	254	1.7312	276		276		276
001423 ASSESSOR	466	3.1761	506		506	11	517
001431 CNTY CNSL	328	2.2356	356		356		356
001440 PERSONNEL	872	5.9433	947		947		947
001451 ELECTIONS	164	1.1178	178		178	4	182
001474 CUSTODIAN	46	0.3135	50		50		50
001521 SHERIFF	442	3.0125	480		480	10	490
001530 SUPERIOR COURT - CJF	2,136	14.5583	2,320		2,320	49	2,369
001530A SUP CRT- HC AREA 001530	23	0.1568	25		25	1	26
001530B SUP CRT - BNKR 001530	195	1.3291	212		212	4	216
001535 PROBATION	3,733	25.4430	4,056		4,056	84	4,140
001561 WTR MGT	66	0.4498	72		72	2	74
001570 CLERK/RECOR	626	4.2666	680		680	14	694
001576 COMMUNITY DEVELOPMENT	249	1.6971	270		270	6	276
001583 PUBLIC ADMN	25	0.1704	27		27	1	28
001921 LIBRARY	1,345	9.1671	1,461		1,461	31	1,492
001922 ADULT LITERACY	58	0.3953	63		63	1	64
005719 ENVIRONMENTAL HEALTH	260	1.7721	282		282	6	288
403000 BEAR VL-INDIAN VL FIRE	736	5.0164	799		799	17	816
OUTSIDE AGENCIES	401	2.7331	436		436	9	445
SubTotal	14,672	100.0000	15,937		15,937	261	16,198
Total	14,672	100.0000	15,937		15,937	261	16,198

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 001474 CUSTODIAN

Allocation Basis: CUSTODIAN SUPPLY COST

Allocation Source: CUSTODIAL DEPT EXPENDITURE RECORDS

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 001474 CUSTODIAN

Receiving Department	Total	CUSTODIAL SERV	UTILITIES CUSTODIAN SUPPLIES	
001401 RISK	2,590	2,010	393	187
001408 IT	12,884	4,110	8,502	272
001409 PURCHASING	13,051	4,866	7,870	315
001411 BRD OF SUPV	21,285	9,944	10,813	528
001412 CAO	18,790	10,939	7,241	610
001421 AUDITOR	26,098	10,447	15,111	540
001422 TREASURER	10,406	4,545	5,585	276
001423 ASSESSOR	25,524	12,587	12,420	517
001431 CNTY CNSL	7,288	3,568	3,364	356
001440 PERSONNEL	13,150	10,207	1,996	947
001451 ELECTIONS	10,547	2,987	7,378	182
001473 MAINTENANCE	15,832	0	15,832	0
001474 CUSTODIAN	5,419	814	4,555	50
001516 DIST ATTN	20,634	13,085	7,549	0
001521 SHERIFF	1,036	530	16	490
001530 SUPERIOR COURT -	33,890	10,277	21,244	2,369
001530A SUP CRT- HC	638	612	0	26
001530B SUP CRT - BNKR	7,205	0	6,989	216
001535 PROBATION	25,393	21,238	15	4,140
001561 WTR MGT	1,605	829	702	74
001570 CLERK/RECOR	26,203	11,402	14,107	694
001576 COMMUNITY	10,358	3,384	6,698	276
001583 PUBLIC ADMN	1,028	446	554	28
001851 VET SERV	654	654	0	0
001921 LIBRARY	49,268	47,752	24	1,492
001922 ADULT LITERACY	1,581	1,517	0	64
003710 BEHAVIORIAL	21,633	21,556	77	0
003711 SUBSTANCE ABUSE	9,331	9,297	34	0
003713 MENTAL HEALTH	30,954	30,854	100	0
005712 HEALTH	23,128	23,118	10	0
005719 ENVIRONMENTAL	6,284	3,247	2,749	288
005810 WELFARE ADMIN	8,428	8,424	4	0
005811 WELFARE	32,573	32,558	15	0
007610 PUBLIC	28,670	9,952	18,718	0
041000 AIRPORT ENTRPSE	377	377	0	0
272272 MENTAL HLTH SERV	11	0	11	0
276276 MHSA PREV &	3,840	3,742	98	0
277277 MHSA INNOVATION	1,952	1,952	0	0



COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 001474 CUSTODIAN

Receiving Department	Total	CUSTODIAL SERV	UTILITIES CUSTODIAN SUPPLIES	
283283 MHSA-HOUSING	5,983	5,983	0	0
403000 BEAR VL-INDIAN VL	816	0	0	816
OUTSIDE AGENCIES	454	0	9	445
Direct Billed	0	0	0	0
Total	536,791	339,810	180,783	16,198

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001474 CUSTODIAN

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
BOARD OF SUPV	21,285	NA	NA	21,285
ASSESSOR	25,524	NA	NA	25,524
ELECTIONS	10,547	NA	NA	10,547
DISTRICT ATTN	20,634	NA	NA	20,634
SHERIFF	1,036	NA	NA	1,036
JUDICIAL DIST	33,890	NA	NA	33,890
SUP CRT	638	NA	NA	638
CRT FAC	7,205	NA	NA	7,205
PROBATION	25,393	NA	NA	25,393
WATER MANAGEMENT	1,605	NA	NA	1,605
CLERK/RECORDER	26,203	NA	NA	26,203
PLANNING/BLDG	10,358	NA	NA	10,358
PUBLIC ADMIN	1,028	NA	NA	1,028
VETERAN SERVICES	654	NA	NA	654
LIBRARY	49,268	NA	NA	49,268
ADULT LITERACY	1,581	NA	NA	1,581
BEHAVIORIAL HEALTH ADMIN SERV	21,633	NA	NA	21,633
SUBSTANCE ABUSE SERVICES	9,331	NA	NA	9,331
MENTAL HEALTH	30,954	NA	NA	30,954
HEALTH	23,128	NA	NA	23,128
ENVIRONMENTAL HEALTH	6,284	NA	NA	6,284
WELFARE ADMIN #108	8,428	NA	NA	8,428
WELFARE #108	32,573	NA	NA	32,573
PUBLIC WORKS/ROADS	28,670	NA	NA	28,670
AIRPORT ENTRPSE	377	NA	NA	377
MENTAL HLTH SERV FUND	11	NA	NA	11
MHSA PREV & EARLY INTERV	3,840	NA	NA	3,840
MHSA CSS	1,952	NA	NA	1,952
MHSA-HOUSING	5,983	NA	NA	5,983
BEAR VL-INDIAN VL FIRE	816	NA	NA	816
OUTSIDE AGENCIES	454	NA	NA	454

COLUSA COUNTY
Schedule .6 - Department Roll Forward
For Department 001474 CUSTODIAN

Receiving Department	Actual Costs For Fiscal 2025	Fixed Costs	Roll Forward	Proposed Costs Future Period
Department Total:	411,283	0	0	411,283
Grand Total:	411,283	0	0	411,283