



maximus

**Central Services
Cost Allocation Plan
Colusa County,
California**

2025-2026
Indirect Cost Allocation Plan

Based on actual expenditures for
2023-2024



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Cost Allocation Plan
Colusa County, California**

2025-2026
Indirect Cost Allocation Plan

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2023-2024



**TITLE 2 OF THE CFR, PART 200
CERTIFICATE OF COST ALLOCATION PLAN**

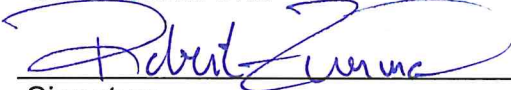
This is to certify that I have reviewed the indirect cost rate plan submitted herewith and to the best of my knowledge and belief.

1. All costs included in this plan dated January 24, 2025 to establish cost allocations or billings for fiscal year ended 2025-2026 are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative requirements, Cost Principles, and Audit Requirements for Federal Awards, 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 agreements 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.
3. The covered telecommunications and video surveillance services or equipment mentioned in Section 889 of the National Defense Authorization Act of 2019 and covered at §2 CFR Part 200.216, which are unallowable, were not charged as part of the indirect cost proposal directly or indirectly to Federal awards.

I declare that the foregoing is true and correct.

County of Colusa

Government Unit



Signature

ROBERT ZUNINO

Name of Official

AUDITOR-CONTROLLER

Title

1-27-25

Date of Execution

NOTE: THE ABOVE CERTIFICATION IS A REQUIREMENT OF 2 CFR 200. WE WILL NOT BE ABLE TO PROCESS YOUR INDIRECT COST PROPOSAL WITHOUT THIS CERTIFICATION.

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Section A: Cost Allocation Methodology and Process

COLUSA COUNTY Cost Allocation Methodology and Process

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by Maximus US Services, Inc. (Maximus) for COLUSA COUNTY. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, Maximus used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2026.

MAXCAP uses a double step-down allocation procedure to distribute costs among Central Services and to departments that receive benefits. Using MAXCAP, costs are input by cost center identifications consistent with the entity's accounting code structure, which allows for efficient balancing with the entity's financial reporting systems. Additionally, MAXCAP provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct-billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

In this section, we provide an overview of our cost allocation methodology and process used to develop the CAP.

A.1 Cost Allocation Methodology

Maximus employs a double step-down procedure that allows all Central Service Departments to allocate costs to all other Central Service Departments. Since Central Service Departments' costs are not simultaneously allocated, the process must be performed sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receive from one another.

Typically, CAPs are compiled using a single step down or "waterfall" methodology in which the costs of Central Service Departments are allocated in an ordinal sequence with emphasis placed on ordering non-departmental and departmental cost groupings to optimize the flow of costs to recoverable program areas. Although this is an acceptable method resulting in accurate program allocations, it provides only partial information as to the costs of individual Central Service Departments and their significant activities.

To demonstrate the potential inequity of a single step-down, consider the costs of the Facilities Management and Purchasing activities. Facilities Management manages and maintains the office space that Purchasing uses to serve departments. Facilities costs are rightfully allocable to all the departments that have space in government buildings. If Facilities Management costs are allocated after Purchasing, the cost of Purchasing's space will be allocated to the other departments in the building. It could be argued that this method then allocates costs to departments disproportionate to the benefit received from those costs.

Maximus double step-down approach mitigates potential allocation inequities and has been widely accepted by federal cognizant agencies for more than 30 years.

A.1.1 First Step-Down

The first step-down allows each Central Service Department to allocate to any other department, regardless of the sequence of the departments. The department also can allocate to itself providing the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during this round is achieved sequentially, consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- Costs from entity financial records
- Cost adjustments
- Credits
- Costs received from other Central Service Departments that have completed their first round allocations

Results

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Cost Allocation Methodology and Process

At the completion of the first step-down, each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced before it.

A.1.2 Second Step-Down

The rule for the second step-down is that each Central Service Department can allocate only to another department sequenced after the allocating department; provided that the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during the second step-down is achieved sequentially and consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations, it allocates:

- Costs received from other Central Service Departments that have completed their second round allocation
- Costs received in the first step-down from itself and from the Central Service Departments sequenced after the allocating department

Results

At the completion of the second step-down, each Central Service Department has completed all allocations and all Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on the allocation statistics.

A.1.3 Supplemental Comments

When the relationship between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Typically, the double step-down is sufficient to accomplish an equitable allocation of all costs.

If more than two step-downs are required the rules for all rounds of allocation — except the final round — are the same as defined above for the first step-down. The final round always follows the rules, as defined above, for the second step-down.

A.2 Cost Allocation Process

The process utilized by Maximus in developing the CAP and tracking costs within it is discussed below.

A.2.1 Initiating the Process

Working in conjunction with the entity, Maximus determines data to be included within the cost allocation process based on:

- Application of federal cost principles or full costing principles, as applicable
- Interviews
- Review of financial documents
- Review of organizational structure
- Analysis of statistical data relative to benefit of services provided

A.2.2 Establishing the Cost Pools to be Allocated

Maximus analyzes the organizational structure of the entity to determine which departments or cost pools provide services to other departments/divisions/programs. These cost pools become the “Central Service Departments” in the CAP.

Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or activities such that each activity can be allocated on a statistical measure that is relevant to the service provided and the

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benefit received.

Line items of expenditures are analyzed to determine which activities receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each activity.

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

Maximus evaluates available statistical measurements to establish the most equitable and meaningful basis for allocating each activity within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, an activity that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly, an activity that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

A.2.4 Accommodating Exceptions and Adjustments

Applicable cost adjustments for unallowable costs and/or capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation.

A.2.5 Developing the CAP

The Maximus Cost Allocation Plan typically is organized as follows:

- Cover
- Certification, if required
- Table of Contents
- Cost Allocation Methodology and Process
- Organizational Chart
- CAP: Summary and Detail Schedules
- Supplemental Materials

Below, we discuss each of the summary and detail schedules included in a CAP.

Summary Schedules

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan.

Schedule A – Allocated Costs by Department: Schedule A demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question: Which Central Service Department actually allocated the costs to each Receiving Department?

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example, costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.

Schedule B – Fixed Costs Proposed: Schedule B recaps the roll forwards calculated for the Receiving Departments.

The Receiving Departments are shown down the left hand side of the page, while details of the roll forward calculation for particular Receiving Departments are on the rest of the line.

The first column is the *Allocated Costs* for the current fiscal year, which lists the total costs allocated to this Receiving Department. This number will reconcile to the total allocated to the department on Schedule A.

The next column is the *Base Year Estimated Costs* for the fiscal year that have been used for the current period. The *Roll*

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Forward column is calculated by subtracting the *Base Year Estimated Costs* column (second column) from the *Allocated Costs* column for the current period (first column).

The *Fixed Costs* column is calculated by adding in the *Allocated Costs* column for the current fiscal year and the *Roll Forwards* column. The *Proposed Costs Future Period* column is the resulting sum of the *Fixed Costs* and any adjustments from the *Adjustments* column.

In summary, this report takes the difference between allocated costs for the current year (column 1) and the forecast costs for this year (column 2), adds that difference to the allocated costs for this year (column 1) along with any one-time adjustments to produce a forecast (*Proposed Costs Future Period*) for the next period.

Schedule C – Summary of Allocated Costs: Schedule C is the simplest report to use when balancing to the financials. It demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations. This schedule demonstrates the full sequence of all departments with the Central Service Departments listed first and in the order of their allocating sequence.

The Receiving departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

Schedule D – Detail of Allocated Costs: Schedule D provides a view of the allocation flow of costs for each Central Service Department. This schedule allows the reader to see how the process sequentially “zeroes out” all of the Central Service Department costs and allocates them to Receiving Departments.

Schedule E – Summary of Allocation Basis: Schedule E demonstrates, for each Central Service Department, the services or activities of the Central Service Department and the basis for the allocation of each activity. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.

Schedule F – Indirect Cost Rate Proposal: Schedule F computes an indirect cost rate for selected Receiving Departments. The total allocated costs are divided by the indirect costs rate base to compute the indirect cost rate for each Receiver Department. For example, the indirect cost rate base used to compute the rates could be salaries, salaries and benefits, or modified total direct costs, etc. A composite rate is also computed at the bottom of the schedule.

Schedule G - Origins of Costs: Schedule G demonstrates the original source of the costs received by each Receiving Department. For example, costs allocated from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule G as being from Purchasing.

Schedule H – Summary of Fixed Costs: Schedule H summarizes the fixed costs/roll forwards that appear with the detail reports. Receiving Departments are listed across the top of the report and the Central Service Departments are listed down the left hand side. Each cell contains the fixed amount calculated on the detail roll forward schedules. These amounts are then summarized on the *Total Fixed* line at the bottom of the report.

Detail Schedules

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This is discussed further in *Section A.2.6: Tracking Costs within the CAP*.

Schedule __.1 – Nature and Extent of Services: Schedule __.1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

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Schedule __.2 – Costs to be Allocated: Schedule __.2 provides an overview of the total costs allocated by each Central Service Department including:

- Expenditures from the financial reports — balances to Schedule C
- Adjustments to financial reports — balances to Schedule C
- Incoming costs from other Central Service Departments

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in *Section A.1: Cost Allocation Methodology*, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

Schedule __.3 – Costs to be Allocated by Activity: Schedule __.3 provides the following:

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule __.2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule __.2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

Schedule __.4 – Detail Activity Allocations: Schedule __.4 represents the allocation results by activity. Each activity defined on Schedule __.3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule __.4 includes:

- Statistical measurement used as a basis for allocation
- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule __.3
- Results of the second step-down — balances to functional total of second additions on Schedule __.3

The totals allocated from both step-downs balance to the functional grand total from Schedule __.3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

Schedule __.5 – Allocation Summary for each Central Service Department: Schedule __.5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

Schedule __.6 – Department Roll Forward: Schedule __.6 lists all roll forward information within a given department and calculates the amounts for each Receiving Department.

Each Receiving Department will be printed on its own line for this report. For each Receiving Department, the amount allocated to it is printed under the *Allocated Costs* column (the first column), which is the actual costs as calculated by this plan for the current period.

The second column —*Base Year Estimated Costs*— is used as a base for the current period's calculation. If they are more or less than the actual costs for this period, the difference can be added to the current costs to arrive at the forecast for the

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Cost Allocation Methodology and Process

next period.

The third column, *Roll Forwards*, is calculated as the difference between the first two columns.

The *Allocated Costs* column plus the *Roll Forwards* column will give us the amount to use as the *Fixed Costs* in the next period, the fourth column.

These numbers are entered here and on Schedule H of the summary reports. They are also summarized on Schedule A for each Receiving department.

A.2.6 Tracking Costs within the CAP

When costs are questioned, Maximus utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts by activities indicates which detail allocation schedules to review.

Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule __.2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central Service Department can be located. Tracking continues by repeating these steps until all issues have been resolved.

Section C: Cost Allocation Plan

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Schedule A - Allocated Costs By Department

Central Service Departments	001032 COL VET	001033 MAX VET	001034 PRIN VET	001035 WMS VET	001141 SHERIFF- SLESF 001521
BUILDING DEPREC	4,911	0	0	8,332	0
EQUIPMENT DEPREC	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0
001401 RISK MANAGEMENT/INSURANCE	90	146	0	81	0
001408 IT	0	0	0	0	0
001409 PURCHASING	0	0	0	0	2,203
001412 CAO	104	107	0	79	1,110
001421 AUDITOR	103	122	0	129	0
001422 TREASURER	176	211	0	211	0
001431 CNTY CNSL	0	0	0	0	0
001473 MAINTENANCE	4,506	66	0	0	0
001474 CUSTODIAN	0	0	0	0	0
Allocated Costs for Fiscal 2026	9,890	652	0	8,833	3,313
Roll Forwards	825	(1,249)	0	(1,240)	(765)
Fixed Costs	10,715	(597)	0	7,593	2,549
Adjustments	0	0	0	0	0
Proposed Costs Future Period	10,715	(597)	0	7,593	2,549

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Schedule A - Allocated Costs By Department

Central Service Departments	001403 EE_BENEFITS	001406 SURVERYOR	001407 REFUNDS	001411 BRD OF SUPV	001423 ASSESSOR
BUILDING DEPREC	0	0	0	5,878	15,144
EQUIPMENT DEPREC	0	0	0	0	2,243
001440 PERSONNEL	0	0	0	12,707	14,763
001401 RISK MANAGEMENT/INSURANCE	0	0	0	205	791
001408 IT	0	0	0	7,395	14,234
001409 PURCHASING	0	0	0	2,136	5,651
001412 CAO	13	98	0	4,135	9,386
001421 AUDITOR	239	863	0	7,981	13,904
001422 TREASURER	282	1,410	0	2,749	3,912
001431 CNTY CNSL	0	0	0	(101)	1,849
001473 MAINTENANCE	0	0	0	12,884	23,271
001474 CUSTODIAN	0	0	0	24,118	29,064
Allocated Costs for Fiscal 2026	534	2,370	0	80,085	134,211
Roll Forwards	221	1,082	(5)	7,827	(12,868)
Fixed Costs	755	3,452	(5)	87,913	121,343
Adjustments	0	0	0	0	0
Proposed Costs Future Period	755	3,452	(5)	87,913	121,343

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Schedule A - Allocated Costs By Department

Central Service Departments	001426 REV/REC	001451 ELECTIONS	001492 ADVERTISING	001508 DA SRVP/GRT 001518	001511 SO BAILIFF
BUILDING DEPREC	0	1,220	0	0	0
EQUIPMENT DEPREC	0	13,130	0	0	0
001440 PERSONNEL	0	2,614	0	0	2,614
001401 RISK MANAGEMENT/INSURANCE	0	94	0	0	18
001408 IT	0	5,440	0	0	3,558
001409 PURCHASING	0	4,253	0	0	0
001412 CAO	5	13,379	0	0	1,007
001421 AUDITOR	296	6,756	0	0	3,557
001422 TREASURER	0	4,969	0	0	1,198
001431 CNTY CNSL	54	16,772	0	0	0
001473 MAINTENANCE	0	4,733	0	0	0
001474 CUSTODIAN	0	11,679	0	0	0
Allocated Costs for Fiscal 2026	354	85,039	0	0	11,952
Roll Forwards	106	5,625	0	0	1,541
Fixed Costs	461	90,664	0	0	13,493
Adjustments	0	0	0	0	0
Proposed Costs Future Period	461	90,664	0	0	13,493

COLUSA COUNTY
Schedule A - Allocated Costs By Department

Central Service Departments	001513 HOME SECUR 001581	001514 GRAND JURY	001516 DIST ATTN	CHILD SUPP SVCS	001518 LAW LIBRARY 001530
BUILDING DEPREC	0	2,428	19,632	0	0
EQUIPMENT DEPREC	0	0	17,798	0	0
001440 PERSONNEL	0	0	17,712	0	0
001401 RISK MANAGEMENT/INSURANCE	0	0	382	0	0
001408 IT	0	67	17,427	0	0
001409 PURCHASING	1,275	79	2,582	0	0
001412 CAO	1,019	819	9,247	0	0
001421 AUDITOR	561	1,262	18,623	0	0
001422 TREASURER	634	1,128	7,224	0	0
001431 CNTY CNSL	0	13,690	6,840	0	129
001473 MAINTENANCE	0	0	11,452	0	0
001474 CUSTODIAN	0	0	22,085	0	0
Allocated Costs for Fiscal 2026	3,490	19,472	151,005	0	129
Roll Forwards	2,747	(5,429)	(26,383)	(20,731)	(1,050)
Fixed Costs	6,237	14,043	124,621	(20,731)	(920)
Adjustments	0	0	0	20,731	0
Proposed Costs Future Period	6,237	14,043	124,621	0	(920)

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Schedule A - Allocated Costs By Department

Central Service Departments	001519 PUBL DEFEND	001520 COMMUNICTNS	001521 SHERIFF	001522 DRUG PREVENTTION	001524 SHF- BOATING 001521
BUILDING DEPREC	0	2,905	51,314	0	0
EQUIPMENT DEPREC	0	30,457	148,591	0	0
001440 PERSONNEL	0	16,611	55,097	0	0
001401 RISK MANAGEMENT/INSURANCE	67	132	16,211	73	162
001408 IT	0	4,270	74,311	0	0
001409 PURCHASING	0	193	2,784	0	0
001412 CAO	776	2,847	33,391	538	590
001421 AUDITOR	2,001	11,756	54,749	2,159	1,507
001422 TREASURER	2,044	2,960	13,567	2,150	2,185
001431 CNTY CNSL	3,607	0	24,819	0	0
001473 MAINTENANCE	0	0	67,923	0	0
001474 CUSTODIAN	0	0	1,172	0	0
Allocated Costs for Fiscal 2026	8,495	72,131	543,930	4,919	4,444
Roll Forwards	(2,647)	35,034	32,455	(3,261)	779
Fixed Costs	5,848	107,164	576,384	1,659	5,222
Adjustments	0	0	0	0	0
Proposed Costs Future Period	5,848	107,164	576,384	1,659	5,222

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Schedule A - Allocated Costs By Department

Central Service Departments	001530 SUPERIOR COURT - CJF	001530A SUP CRT- HC AREA 001530	001530B SUP CRT - BNKR 001530	001533 JUV FAC	001534 JAIL
BUILDING DEPREC	66,729	29,343	0	0	62,656
EQUIPMENT DEPREC	0	0	0	0	21,394
001440 PERSONNEL	0	0	0	0	24,812
001401 RISK MANAGEMENT/INSURANCE	607	0	0	0	5,192
001408 IT	0	0	0	0	8,508
001409 PURCHASING	0	0	0	0	2,592
001412 CAO	2,639	1,572	61	1,554	15,567
001421 AUDITOR	2,781	0	0	983	31,483
001422 TREASURER	2,960	0	0	388	9,127
001431 CNTY CNSL	0	0	0	0	16,162
001473 MAINTENANCE	51,593	40,110	98	0	0
001474 CUSTODIAN	38,890	766	8,262	0	0
Allocated Costs for Fiscal 2026	166,199	71,791	8,420	2,924	197,493
Roll Forwards	68,579	(7,780)	2,910	142	(2,916)
Fixed Costs	234,778	64,011	11,330	3,066	194,576
Adjustments	0	0	0	0	0
Proposed Costs Future Period	234,778	64,011	11,330	3,066	194,576

COLUSA COUNTY
Schedule A - Allocated Costs By Department

Central Service Departments	001535 PROBATION	001536 VICTIM WITN 001516	001550 FLD WTR CON 101101	001559 AG ADM SERV	001560 AG COMM
BUILDING DEPREC	26,061	0	0	0	3,810
EQUIPMENT DEPREC	3,187	0	0	0	6,543
001440 PERSONNEL	22,068	2,357	0	1,579	21,142
001401 RISK MANAGEMENT/INSURANCE	610	0	0	0	1,172
001408 IT	20,716	3,093	0	0	31,400
001409 PURCHASING	3,846	1,563	0	0	2,305
001412 CAO	10,428	1,818	29	806	6,215
001421 AUDITOR	22,512	4,880	384	24	18,608
001422 TREASURER	9,374	3,912	0	0	6,801
001431 CNTY CNSL	3,366	0	1,753	0	8,090
001473 MAINTENANCE	32,062	0	0	0	0
001474 CUSTODIAN	32,730	0	0	0	0
Allocated Costs for Fiscal 2026	186,960	17,623	2,166	2,408	106,086
Roll Forwards	11,669	1,544	876	(25,939)	5,325
Fixed Costs	198,629	19,167	3,041	(23,530)	111,410
Adjustments	0	0	0	0	0
Proposed Costs Future Period	198,629	19,167	3,041	(23,530)	111,410

COLUSA COUNTY
Schedule A - Allocated Costs By Department

Central Service Departments	001561 WTR MGT	001563 YOUTH OFFEND GNT	CO VICTIM WITNESS SERV-XC	001565 SITES_PROJ	001566 DA WEL/INV
BUILDING DEPREC	449	779	0	11,710	0
EQUIPMENT DEPREC	2,844	0	0	0	0
001440 PERSONNEL	1,073	1,516	0	0	0
001401 RISK MANAGEMENT/INSURANCE	48	85	0	0	0
001408 IT	1,423	2,064	0	0	0
001409 PURCHASING	0	155	0	0	0
001412 CAO	625	495	0	1,855	0
001421 AUDITOR	1,490	2,194	0	1,917	0
001422 TREASURER	317	1,092	0	1,410	0
001431 CNTY CNSL	1,011	0	0	17,524	0
001473 MAINTENANCE	423	0	0	4,997	0
001474 CUSTODIAN	1,810	0	0	0	0
Allocated Costs for Fiscal 2026	11,514	8,380	0	39,413	0
Roll Forwards	(5,014)	749	0	8,099	(61)
Fixed Costs	6,499	9,129	0	47,511	(61)
Adjustments	0	0	0	0	0
Proposed Costs Future Period	6,499	9,129	0	47,511	(61)

COLUSA COUNTY
Schedule A - Allocated Costs By Department

Central Service Departments	001570 CLERK/RECOR	001571 CORONER	001574 LAFCO	001576 COMMUNITY DEVELOPMENT	001577 ANIMAL CTRL
BUILDING DEPREC	2,332	693	0	3,303	3,785
EQUIPMENT DEPREC	0	0	0	1,930	13,265
001440 PERSONNEL	7,966	1,045	0	15,609	4,511
001401 RISK MANAGEMENT/INSURANCE	161	12	0	150	163
001408 IT	11,466	1,423	0	17,934	4,270
001409 PURCHASING	3,856	347	0	3,029	502
001412 CAO	5,379	1,086	0	5,599	3,890
001421 AUDITOR	10,173	2,853	19	11,320	6,982
001422 TREASURER	3,489	2,150	35	4,264	5,779
001431 CNTY CNSL	4,665	0	0	59,488	8,837
001473 MAINTENANCE	19,541	0	0	1,587	0
001474 CUSTODIAN	29,582	0	0	11,461	0
Allocated Costs for Fiscal 2026	98,609	9,610	54	135,675	51,984
Roll Forwards	(1,011)	363	16	(9,170)	25,333
Fixed Costs	97,598	9,972	71	126,505	77,318
Adjustments	0	0	0	0	0
Proposed Costs Future Period	97,598	9,972	71	126,505	77,318

COLUSA COUNTY
Schedule A - Allocated Costs By Department

Central Service Departments	001580 TRAPPER	001581 OES	001583 PUBLIC ADMN	001831 SOC WELFARE (IND)	001832 INDG BURIAL
BUILDING DEPREC	0	773	92	0	0
EQUIPMENT DEPREC	0	0	0	0	0
001440 PERSONNEL	0	1,351	32	0	0
001401 RISK MANAGEMENT/INSURANCE	0	20	6	0	0
001408 IT	0	1,879	100	0	0
001409 PURCHASING	0	38	0	0	0
001412 CAO	162	1,067	68	19	3
001421 AUDITOR	155	3,629	575	9	40
001422 TREASURER	141	3,207	599	0	35
001431 CNTY CNSL	0	0	0	0	0
001473 MAINTENANCE	0	0	355	0	0
001474 CUSTODIAN	0	0	1,159	0	0
Allocated Costs for Fiscal 2026	458	11,963	2,986	29	78
Roll Forwards	(40)	(11,695)	574	(44)	77
Fixed Costs	419	267	3,560	(15)	155
Adjustments	0	0	0	0	0
Proposed Costs Future Period	419	267	3,560	(15)	155

COLUSA COUNTY
Schedule A - Allocated Costs By Department

Central Service Departments	001841 JUV CRT WRD	001851 VET SERV	001861 SR CITIZENS	001921 LIBRARY	001922 ADULT LITERACY
BUILDING DEPREC	0	173	0	12,587	284
EQUIPMENT DEPREC	0	0	0	1,185	0
001440 PERSONNEL	0	1,045	0	21,681	0
001401 RISK MANAGEMENT/INSURANCE	0	9	0	4,174	11
001408 IT	0	1,423	0	31,308	0
001409 PURCHASING	0	265	0	2,588	475
001412 CAO	5	1,160	(1)	12,954	714
001421 AUDITOR	274	1,137	(1)	21,477	344
001422 TREASURER	493	35	0	9,162	564
001431 CNTY CNSL	0	0	0	850	0
001473 MAINTENANCE	0	1,031	0	82,784	865
001474 CUSTODIAN	0	606	0	50,474	1,477
Allocated Costs for Fiscal 2026	773	6,886	(2)	251,225	4,734
Roll Forwards	(257)	393	45	(6,771)	477
Fixed Costs	517	7,279	44	244,453	5,210
Adjustments	0	0	0	0	0
Proposed Costs Future Period	517	7,279	44	244,453	5,210

COLUSA COUNTY
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Central Service Departments	001931 AG EXTENS	003710 BEHAVIORIAL HEALTH ADMIN	003711 SUBSTANCE ABUSE SERVICES	003713 MENTAL HEALTH	005712 HEALTH
BUILDING DEPREC	2,409	0	0	0	8,499
EQUIPMENT DEPREC	2,239	0	0	0	0
001440 PERSONNEL	6,181	50,027	0	77,073	25,705
001401 RISK MANAGEMENT/INSURANCE	186	5,192	592	8,173	628
001408 IT	5,041	43,046	0	95,557	43,102
001409 PURCHASING	38	70	581	7,147	7,637
001412 CAO	1,217	11,412	3,110	41,499	18,288
001421 AUDITOR	5,708	12,761	16,410	97,334	38,741
001422 TREASURER	3,524	2,467	9,867	17,021	15,470
001431 CNTY CNSL	129	14,418	0	0	0
001473 MAINTENANCE	0	21,672	9,350	31,023	36,326
001474 CUSTODIAN	0	27,909	12,039	39,948	21,384
Allocated Costs for Fiscal 2026	26,672	188,974	51,948	414,775	215,780
Roll Forwards	3,773	(1,071)	965	20,420	21,344
Fixed Costs	30,444	187,902	52,914	435,195	237,124
Adjustments	0	0	0	0	0
Proposed Costs Future Period	30,444	187,902	52,914	435,195	237,124

COLUSA COUNTY
Schedule A - Allocated Costs By Department

Central Service Departments	JHHS 5TH ST-SPLIT 712/810	005719 ENVIRONMENTAL HEALTH	005723 AMBULANCE	005731 CALIF CHILDRNS SRV 005712	005810 WELFARE ADMIN
BUILDING DEPREC	0	3,710	3,849	0	2,220
EQUIPMENT DEPREC	0	0	0	0	0
001440 PERSONNEL	0	13,244	0	0	35,054
001401 RISK MANAGEMENT/INSURANCE	0	206	115	0	276
001408 IT	0	8,018	0	0	73,017
001409 PURCHASING	0	2,621	0	0	2,178
001412 CAO	0	3,989	105	46	10,713
001421 AUDITOR	0	9,061	262	138	31,971
001422 TREASURER	0	4,722	458	176	9,867
001431 CNTY CNSL	0	0	389	0	15,686
001473 MAINTENANCE	0	2,475	0	0	13,238
001474 CUSTODIAN	0	7,090	0	0	7,792
Allocated Costs for Fiscal 2026	0	55,137	5,179	360	202,011
Roll Forwards	0	(26,840)	(3,457)	(54)	(2,257)
Fixed Costs	0	28,296	1,722	306	199,754
Adjustments	0	0	0	0	0
Proposed Costs Future Period	0	28,296	1,722	306	199,754

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Schedule A - Allocated Costs By Department

Central Service Departments	JHHS 5TH ST-SPLIT 712/810	005811 WELFARE	005812 IN HOME SUPP SERV 800000	005833 SR NUTRITON	006820 CATEG AID/SAWS HHS 005811
BUILDING DEPREC	0	8,580	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0
001440 PERSONNEL	0	94,516	109	1,045	0
001401 RISK MANAGEMENT/INSURANCE	0	1,822	0	32	0
001408 IT	0	118,809	0	1,423	0
001409 PURCHASING	0	16,941	0	890	0
001412 CAO	0	37,129	0	1,274	9,143
001421 AUDITOR	0	94,091	97	2,308	4,318
001422 TREASURER	0	21,919	0	1,374	0
001431 CNTY CNSL	0	20,521	129	0	0
001473 MAINTENANCE	0	51,156	0	0	0
001474 CUSTODIAN	0	30,116	0	0	0
Allocated Costs for Fiscal 2026	0	495,602	336	8,346	13,461
Roll Forwards	0	(4,076)	201	375	1,215
Fixed Costs	0	491,525	536	8,721	14,677
Adjustments	0	0	0	0	0
Proposed Costs Future Period	0	491,525	536	8,721	14,677

COLUSA COUNTY
Schedule A - Allocated Costs By Department

Central Service Departments	007610 PUBLIC WORKS/ROADS	008616 BRIDGE FUND	011715 AIR/WTR POLL CON	012617 COUNTYWIDE ROAD DIST	013578 FISH AND GAME
BUILDING DEPREC	15,932	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0
001440 PERSONNEL	62,787	0	4,908	0	0
001401 RISK MANAGEMENT/INSURANCE	4,988	0	156	0	69
001408 IT	24,263	0	6,131	0	0
001409 PURCHASING	4,293	0	2,390	0	1,850
001412 CAO	34,477	0	2,654	0	1,671
001421 AUDITOR	77,953	0	7,482	0	46
001422 TREASURER	23,540	0	3,771	0	70
001431 CNTY CNSL	32,707	0	11,363	0	0
001473 MAINTENANCE	13,074	0	0	0	0
001474 CUSTODIAN	31,583	0	0	0	0
Allocated Costs for Fiscal 2026	325,598	0	38,853	0	3,706
Roll Forwards	20,893	0	11,269	0	2,045
Fixed Costs	346,491	0	50,123	0	5,752
Adjustments	0	0	0	0	0
Proposed Costs Future Period	346,491	0	50,123	0	5,752

COLUSA COUNTY
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Central Service Departments	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
EQUIPMENT DEPREC	0	0	0	0	0
001440 PERSONNEL	194	0	21,050	0	0
001401 RISK MANAGEMENT/INSURANCE	0	0	1,304	0	0
001408 IT	0	0	5,505	0	0
001409 PURCHASING	0	0	3,404	0	0
001412 CAO	9	3	7,205	991	455
001421 AUDITOR	0	21	17,343	633	1,890
001422 TREASURER	0	35	6,625	211	529
001431 CNTY CNSL	0	0	129	0	0
001473 MAINTENANCE	0	0	0	0	0
001474 CUSTODIAN	0	0	0	0	0
Allocated Costs for Fiscal 2026	203	60	62,564	1,835	2,873
Roll Forwards	0	(442)	17,630	0	2,164
Fixed Costs	203	(383)	80,195	1,835	5,038
Adjustments	0	0	0	0	0
Proposed Costs Future Period	203	(383)	80,195	1,835	5,038

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Central Service Departments	018000 MFH RESERVE FUNDS 016475	018476 MIGRANT HOUSING 016475	027404 INSURANCE 001401	040000 SOLID WASTE	041000 AIRPORT ENTRPSSE
BUILDING DEPREC	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0
001401 RISK MANAGEMENT/INSURANCE	0	0	0	2,194	397
001408 IT	0	0	0	0	0
001409 PURCHASING	0	0	0	271	5,420
001412 CAO	0	0	0	6,668	9,284
001421 AUDITOR	0	0	194	3,867	2,386
001422 TREASURER	0	0	70	2,467	2,291
001431 CNTY CNSL	0	0	0	195	16,869
001473 MAINTENANCE	0	0	0	0	25,088
001474 CUSTODIAN	0	0	0	0	145
Allocated Costs for Fiscal 2026	0	0	264	15,662	61,879
Roll Forwards	0	(203)	(53)	4,829	(15,605)
Fixed Costs	0	(203)	212	20,491	46,275
Adjustments	0	0	0	0	0
Proposed Costs Future Period	0	(203)	212	20,491	46,275

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Central Service Departments	042000 TRANSIT AGENCY	046000 EAST PARK RESERVOIR	051000 LOCAL TRANSPORTATION	052000 STATE TRANSIT ASSISTANCE	053000 LOCAL TRANSPORTATION PLANNING
BUILDING DEPREC	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0
001440 PERSONNEL	17,531	2,282	0	0	0
001401 RISK MANAGEMENT/INSURANCE	1,053	189	0	0	0
001408 IT	3,651	2,847	0	0	0
001409 PURCHASING	464	0	0	0	0
001412 CAO	2,371	1,390	0	0	0
001421 AUDITOR	24,354	3,493	872	130	982
001422 TREASURER	9,832	1,374	282	0	1,480
001431 CNTY CNSL	1,081	0	3,263	0	0
001473 MAINTENANCE	1,160	0	0	0	0
001474 CUSTODIAN	0	0	0	0	0
Allocated Costs for Fiscal 2026	61,497	11,576	4,417	130	2,462
Roll Forwards	13,314	1,937	(166)	6	1,168
Fixed Costs	74,812	13,512	4,252	136	3,629
Adjustments	0	0	0	0	0
Proposed Costs Future Period	74,812	13,512	4,252	136	3,629

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Central Service Departments	110110 ALMOND PARADISE ST LITNG	111111 THOMPSON ST LITNG	115115 WHISPER CRK-CROSS CRK LIT	122122 DA INDIAN GAMNG 001516	128128 JAIL INMATE WELFARE 001534
BUILDING DEPREC	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0
001401 RISK MANAGEMENT/INSURANCE	17	17	17	0	0
001408 IT	0	0	0	0	0
001409 PURCHASING	0	0	0	0	0
001412 CAO	21	15	18	0	99
001421 AUDITOR	470	234	449	0	1,192
001422 TREASURER	423	423	705	0	1,692
001431 CNTY CNSL	0	0	0	0	0
001473 MAINTENANCE	0	0	0	0	0
001474 CUSTODIAN	0	0	0	0	0
Allocated Costs for Fiscal 2026	931	688	1,189	0	2,982
Roll Forwards	102	105	136	0	(1,056)
Fixed Costs	1,032	794	1,325	0	1,927
Adjustments	0	0	0	0	0
Proposed Costs Future Period	1,032	794	1,325	0	1,927

COLUSA COUNTY
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Central Service Departments	130130 DRUG ENFORCEMENT 001522	132132 CIVIL FEE CAP PROJ 001521	135135 LIVE SCN FNDRPRNTG 001521	142142 JAIL-SLESF 001534	145145 SHF- CLAMMET GRANT 001522
BUILDING DEPREC	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0
001401 RISK MANAGEMENT/INSURANCE	0	0	0	0	0
001408 IT	0	0	0	0	0
001409 PURCHASING	0	38	0	0	0
001412 CAO	8	6	20	52	48
001421 AUDITOR	82	178	10	24	23
001422 TREASURER	106	317	0	35	0
001431 CNTY CNSL	0	0	0	0	0
001473 MAINTENANCE	0	0	0	0	0
001474 CUSTODIAN	0	0	0	0	0
Allocated Costs for Fiscal 2026	195	538	30	111	71
Roll Forwards	33	92	(13)	(133)	4
Fixed Costs	229	631	17	(23)	75
Adjustments	0	0	0	0	0
Proposed Costs Future Period	229	631	17	(23)	75

COLUSA COUNTY
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Central Service Departments	146146 PSPS RESILIENCY GRANT	150150 LOCAL COMM CORRCTN	153153 COMM CORRTN PRFRM INCENT	SB10 PRETRIAL RELEASE & DETENT	159 CARL MOYER GRANT 001560
BUILDING DEPREC	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0
001440 PERSONNEL	0	5,750	1,777	0	0
001401 RISK MANAGEMENT/INSURANCE	0	79	124	7	0
001408 IT	0	7,829	2,420	0	0
001409 PURCHASING	0	657	0	0	0
001412 CAO	700	2,909	669	0	595
001421 AUDITOR	0	11,714	3,841	175	442
001422 TREASURER	0	7,682	3,136	247	282
001431 CNTY CNSL	0	0	0	0	0
001473 MAINTENANCE	0	0	0	0	0
001474 CUSTODIAN	0	0	0	0	0
Allocated Costs for Fiscal 2026	700	36,619	11,968	429	1,319
Roll Forwards	634	7,719	1,442	0	953
Fixed Costs	1,335	44,338	13,410	429	2,272
Adjustments	0	0	0	0	0
Proposed Costs Future Period	1,335	44,338	13,410	429	2,272

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Central Service Departments	161161 MFH CARE FUNDS 016475	176176 REHAB HOUSING RELIEF	179179 CC SERV AREA #2	182182 SRV AREA#1 CEN RCH	228228 EMS-OTHER 005712
BUILDING DEPREC	0	0	0	2,215	0
EQUIPMENT DEPREC	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0
001401 RISK MANAGEMENT/INSURANCE	0	0	89	93	0
001408 IT	0	0	0	0	0
001409 PURCHASING	0	0	46	0	0
001412 CAO	69	0	316	323	36
001421 AUDITOR	460	0	2,817	2,559	36
001422 TREASURER	670	0	2,890	2,854	35
001431 CNTY CNSL	0	0	0	0	0
001473 MAINTENANCE	0	0	0	0	0
001474 CUSTODIAN	0	0	0	0	0
Allocated Costs for Fiscal 2026	1,198	0	6,157	8,046	107
Roll Forwards	(18)	0	(231)	(3,457)	64
Fixed Costs	1,181	0	5,926	4,588	172
Adjustments	0	0	0	0	0
Proposed Costs Future Period	1,181	0	5,926	4,588	172

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Central Service Departments	264264 CHILDRENS TRUST FUND	268268 CA EMERG SOL & HSING GRN	270270 DISASTER RECOVERY	272272 MENTAL HLTH SERV FUND	275275 MHSA EDUC & TRAIN 272272
BUILDING DEPREC	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0
001401 RISK MANAGEMENT/INSURANCE	0	0	0	109	0
001408 IT	0	0	0	0	0
001409 PURCHASING	0	0	0	3,482	79
001412 CAO	61	0	0	4,640	574
001421 AUDITOR	146	0	0	8,741	452
001422 TREASURER	35	0	0	10,043	247
001431 CNTY CNSL	0	0	0	0	0
001473 MAINTENANCE	0	0	0	3,441	0
001474 CUSTODIAN	0	0	0	1	0
Allocated Costs for Fiscal 2026	242	0	0	30,457	1,351
Roll Forwards	(221)	(40)	0	13,091	1,224
Fixed Costs	20	(40)	0	43,548	2,575
Adjustments	0	0	0	0	0
Proposed Costs Future Period	20	(40)	0	43,548	2,575

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Central Service Departments	276276 MHSA PREV & EARLY INTERV	277277 MHSA INNOVATION 272272	278278 MHSA INFO TECH 272272	279279 MHSA CAP FAC 272272	282282 SAFE HEAVEN PROJ 276276
BUILDING DEPREC	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0
001401 RISK MANAGEMENT/INSURANCE	5	3	0	0	0
001408 IT	0	0	0	0	0
001409 PURCHASING	1,045	619	0	1,509	38
001412 CAO	2,190	824	0	1,107	418
001421 AUDITOR	3,054	2,216	0	368	0
001422 TREASURER	3,630	2,537	0	564	0
001431 CNTY CNSL	0	0	0	0	0
001473 MAINTENANCE	0	0	0	0	5,049
001474 CUSTODIAN	5,845	3,391	0	0	43
Allocated Costs for Fiscal 2026	15,768	9,590	0	3,547	5,548
Roll Forwards	10,598	8,868	0	(2,550)	(10,493)
Fixed Costs	26,367	18,457	0	998	(4,945)
Adjustments	0	0	0	0	0
Proposed Costs Future Period	26,367	18,457	0	998	(4,945)

COLUSA COUNTY
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Central Service Departments	283283 MHSA- HOUSING	301301 TRANSITIONAL HOUSING	400000 ARBCKLE- C/C FIRE	403000 BEAR VL- INDIAN VL FIRE	408000 MAX FIRE PROT
BUILDING DEPREC	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0
001401 RISK MANAGEMENT/INSURANCE	0	64	0	0	0
001408 IT	0	0	0	0	0
001409 PURCHASING	0	0	0	0	0
001412 CAO	149	727	0	6	0
001421 AUDITOR	1,020	2,728	7,371	3,074	3,424
001422 TREASURER	1,198	3,700	8,598	3,524	3,242
001431 CNTY CNSL	0	0	0	1,649	319
001473 MAINTENANCE	0	29,593	0	0	0
001474 CUSTODIAN	7,279	0	0	853	0
Allocated Costs for Fiscal 2026	9,647	36,812	15,969	9,106	6,985
Roll Forwards	5,659	24,074	4,408	(450)	(2,617)
Fixed Costs	15,306	60,886	20,378	8,656	4,369
Adjustments	0	0	0	0	0
Proposed Costs Future Period	15,306	60,886	20,378	8,656	4,369

COLUSA COUNTY
Schedule A - Allocated Costs By Department

Central Service Departments	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
EQUIPMENT DEPREC	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0
001401 RISK MANAGEMENT/INSURANCE	0	0	0	0	0
001408 IT	0	0	0	0	0
001409 PURCHASING	0	0	0	0	0
001412 CAO	0	0	0	0	0
001421 AUDITOR	19	3,015	473	9,818	3,133
001422 TREASURER	35	3,630	211	8,845	2,502
001431 CNTY CNSL	0	0	0	0	0
001473 MAINTENANCE	0	0	0	0	0
001474 CUSTODIAN	0	0	0	0	0
Allocated Costs for Fiscal 2026	54	6,645	685	18,663	5,635
Roll Forwards	30	1,136	199	8,752	1,435
Fixed Costs	85	7,781	883	27,415	7,070
Adjustments	0	0	0	0	0
Proposed Costs Future Period	85	7,781	883	27,415	7,070

COLUSA COUNTY
Schedule A - Allocated Costs By Department

Central Service Departments	425000 COLLEGE CTY CEM	428000 COL CEM DIST	431000 COL CEM SLE TX-VLT 428000	433000 CYPRESS HLL CEM	435000 GRND ISLAND CEM
BUILDING DEPREC	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0
001401 RISK MANAGEMENT/INSURANCE	0	0	0	0	0
001408 IT	0	0	0	0	0
001409 PURCHASING	0	2,172	0	0	0
001412 CAO	0	2,355	0	0	0
001421 AUDITOR	1,622	5,780	19	249	938
001422 TREASURER	1,692	4,722	35	106	1,198
001431 CNTY CNSL	0	0	0	0	0
001473 MAINTENANCE	0	0	0	0	0
001474 CUSTODIAN	0	0	0	0	0
Allocated Costs for Fiscal 2026	3,313	15,029	54	355	2,136
Roll Forwards	1,876	3,637	11	38	655
Fixed Costs	5,190	18,666	66	393	2,791
Adjustments	0	0	0	0	0
Proposed Costs Future Period	5,190	18,666	66	393	2,791

COLUSA COUNTY
Schedule A - Allocated Costs By Department

Central Service Departments	443000 MAX CEM				
	440000 MAXWELL CEM	SLE TX-VAULT 440000	446000 PRINCETON CEM	448000 STONYFRD- IND VL CEM	451000 WILLIAMS CEM
BUILDING DEPREC	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0
001401 RISK	0	0	0	0	0
MANAGEMENT/INSURANCE	0	0	0	0	0
001408 IT	0	0	0	0	0
001409 PURCHASING	0	0	0	0	193
001412 CAO	0	0	0	0	0
001421 AUDITOR	2,533	19	634	1,488	2,984
001422 TREASURER	1,797	35	564	2,044	3,066
001431 CNTY CNSL	0	0	0	0	0
001473 MAINTENANCE	0	0	0	0	0
001474 CUSTODIAN	0	0	0	0	0
Allocated Costs for Fiscal 2026	4,330	54	1,197	3,532	6,242
Roll Forwards	1	35	465	2,139	(1,910)
Fixed Costs	4,332	90	1,663	5,672	4,333
Adjustments	0	0	0	0	0
Proposed Costs Future Period	4,332	90	1,663	5,672	4,333

COLUSA COUNTY
Schedule A - Allocated Costs By Department

Central Service Departments	454000 WMS CEM SLE TX-VAULT 451000	456000 ARBUCKLE PARK & REC DIST	458000 ARB P/REC- PRK/FAC 456000	459000 ARB P&R DIST-POOLS 456000	460000 MAXWELL REC & PARK DIST
BUILDING DEPREC	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0
001401 RISK MANAGEMENT/INSURANCE	0	0	0	0	0
001408 IT	0	0	0	0	0
001409 PURCHASING	0	0	0	0	0
001412 CAO	0	0	0	0	0
001421 AUDITOR	19	1,100	6,622	718	1,849
001422 TREASURER	35	846	4,475	317	2,044
001431 CNTY CNSL	0	0	0	0	0
001473 MAINTENANCE	0	0	0	0	0
001474 CUSTODIAN	0	0	0	0	0
Allocated Costs for Fiscal 2026	54	1,946	11,097	1,036	3,893
Roll Forwards	35	945	5,548	369	2,137
Fixed Costs	90	2,891	16,646	1,404	6,029
Adjustments	0	0	0	0	0
Proposed Costs Future Period	90	2,891	16,646	1,404	6,029

COLUSA COUNTY
Schedule A - Allocated Costs By Department

	461000 MRPD MXWL BEAUT PRJ 460000	462000 COLUSA BSN DRN	464000 COLUSA RESC CONV	465000 CCRC PYRLL 464000	473000 CCRC MISC PROJ 464000
Central Service Departments					
BUILDING DEPREC	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0
001401 RISK MANAGEMENT/INSURANCE	0	0	0	0	0
001408 IT	0	0	0	0	0
001409 PURCHASING	0	0	0	0	0
001412 CAO	0	0	0	0	0
001421 AUDITOR	0	2,524	6,750	7,574	3,010
001422 TREASURER	0	1,727	3,700	2,431	2,608
001431 CNTY CNSL	0	0	432	0	0
001473 MAINTENANCE	0	0	0	0	0
001474 CUSTODIAN	0	0	0	0	0
Allocated Costs for Fiscal 2026	0	4,251	10,881	10,005	5,618
Roll Forwards	0	1,067	6,916	4,914	4,089
Fixed Costs	0	5,318	17,798	14,919	9,706
Adjustments	0	0	0	0	0
Proposed Costs Future Period	0	5,318	17,798	14,919	9,706

COLUSA COUNTY
Schedule A - Allocated Costs By Department

Central Service Departments	474000 CCRCD SPC CRP GRT 464000	475000 CCRCD - D.O.C. 464000	479000 UL STONY FUEL TRTMT 464000	489000 SAC RIV WESTSDE LEVE	492000 CO MOSQ ABATMNT
BUILDING DEPREC	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0
001401 RISK MANAGEMENT/INSURANCE	0	0	0	0	0
001408 IT	0	0	0	0	0
001409 PURCHASING	0	0	0	0	0
001412 CAO	0	0	0	0	0
001421 AUDITOR	0	1,709	0	272	6,439
001422 TREASURER	0	1,692	0	0	7,929
001431 CNTY CNSL	0	0	0	0	0
001473 MAINTENANCE	0	0	0	0	0
001474 CUSTODIAN	0	0	0	0	0
Allocated Costs for Fiscal 2026	0	3,400	0	272	14,368
Roll Forwards	0	0	0	0	5,655
Fixed Costs	0	3,400	0	272	20,022
Adjustments	0	0	0	0	0
Proposed Costs Future Period	0	3,400	0	272	20,022

COLUSA COUNTY
Schedule A - Allocated Costs By Department

Central Service Departments	496000 RECL DIST 108 MNT	497000 RECL DIST 108 IRRG	498000 REC DIST 1004	501000 REC DIST 2047	514000 COLUSA CO WTRWKS #1
BUILDING DEPREC	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0
001401 RISK MANAGEMENT/INSURANCE	0	0	0	0	0
001408 IT	0	0	0	0	0
001409 PURCHASING	0	0	0	0	0
001412 CAO	0	0	0	0	0
001421 AUDITOR	447	408	19	1,071	1,961
001422 TREASURER	0	0	35	1,057	2,326
001431 CNTY CNSL	0	0	0	0	0
001473 MAINTENANCE	0	0	0	0	0
001474 CUSTODIAN	0	0	0	0	0
Allocated Costs for Fiscal 2026	447	408	54	2,128	4,286
Roll Forwards	0	0	(42)	1,419	(375)
Fixed Costs	447	408	13	3,546	3,912
Adjustments	0	0	0	0	0
Proposed Costs Future Period	447	408	13	3,546	3,912

COLUSA COUNTY
Schedule A - Allocated Costs By Department

Central Service Departments	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
EQUIPMENT DEPREC	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0
001401 RISK MANAGEMENT/INSURANCE	0	0	0	0	0
001408 IT	0	0	0	0	0
001409 PURCHASING	0	0	0	0	0
001412 CAO	0	0	120	0	0
001421 AUDITOR	2,383	210	1,942	1,884	971
001422 TREASURER	2,431	141	2,713	2,713	1,762
001431 CNTY CNSL	0	0	0	0	0
001473 MAINTENANCE	0	0	0	0	0
001474 CUSTODIAN	0	0	0	0	0
Allocated Costs for Fiscal 2026	4,815	351	4,775	4,597	2,733
Roll Forwards	2,220	150	3,306	1,821	2,066
Fixed Costs	7,034	502	8,081	6,418	4,799
Adjustments	0	0	0	0	0
Proposed Costs Future Period	7,034	502	8,081	6,418	4,799

COLUSA COUNTY
Schedule A - Allocated Costs By Department

Central Service Departments	800000 IHSS PUBLIC AUTHORITY	OUTSIDE AGENCIES	Total Allocated	Direct Billed	Unallocated
BUILDING DEPREC	0	0	384,739	0	0
EQUIPMENT DEPREC	0	0	264,806	0	0
001440 PERSONNEL	0	0	669,136	0	3,424
001401 RISK MANAGEMENT/INSURANCE	0	0	59,065	0	3,408
001408 IT	0	0	704,370	0	7,108
001409 PURCHASING	0	5,412	114,198	0	0
001412 CAO	500	12,432	391,530	0	537,156
001421 AUDITOR	433	109,055	977,054	5,806	563,068
001422 TREASURER	458	71,293	453,811	0	78,033
001431 CNTY CNSL	0	0	308,684	189,905	114,298
001473 MAINTENANCE	0	36,369	639,295	0	8,358
001474 CUSTODIAN	0	514	461,267	0	0
Allocated Costs for Fiscal 2026	1,392	235,075	5,427,956	195,711	1,314,853
Roll Forwards	763	129,463	387,307		
Fixed Costs	2,154	364,538	5,815,263		
Adjustments	0	0	20,731		
Proposed Costs Future Period	2,154	364,538	5,835,994		

COLUSA COUNTY
Schedule A - Allocated Costs By Department

Central Service Departments	Cost Adjustments	Disallowed	Total Expenditures
BUILDING DEPREC	0		
EQUIPMENT DEPREC	0		
001440 PERSONNEL	4,660	2,695	
001401 RISK MANAGEMENT/INSURANCE	143,170	0	
001408 IT	915	4,044	
001409 PURCHASING	48,537	76	
001412 CAO	10	1,266	
001421 AUDITOR	105,861	0	
001422 TREASURER	217,614	0	
001431 CNTY CNSL	61,598	0	
001473 MAINTENANCE	1,280	857	
001474 CUSTODIAN	815	0	
Allocated Costs for Fiscal 2026	584,460	8,938	7,531,918

COLUSA COUNTY
Schedule B - Fixed Costs Proposed

Receiving Departments	Allocated Costs for Fiscal 2026	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
001032 COL VET	9,890	9,065	825	10,715	0	10,715
001033 MAX VET	652	1,901	(1,249)	(597)	0	(597)
001034 PRIN VET	0	NA	NA	0	0	0
001035 WMS VET	8,833	10,073	(1,240)	7,593	0	7,593
001141 SHERIFF-SLESF 001521	3,313	4,078	(765)	2,549	0	2,549
001403 EE_BENEFITS	534	313	221	755	0	755
001406 SURVERYOR	2,370	1,288	1,082	3,452	0	3,452
001407 REFUNDS	0	5	(5)	(5)	0	(5)
001411 BRD OF SUPV	80,085	72,258	7,827	87,913	0	87,913
001423 ASSESSOR	134,211	147,079	(12,868)	121,343	0	121,343
001426 REV/REC	354	248	106	461	0	461
001451 ELECTIONS	85,039	79,414	5,625	90,664	0	90,664
001492 ADVERTISING	0	NA	NA	0	0	0
001508 DA SRVP/GRT 001518	0	NA	NA	0	0	0
001511 SO BAILIFF	11,952	10,411	1,541	13,493	0	13,493
001513 HOME SECUR 001581	3,490	743	2,747	6,237	0	6,237
001514 GRAND JURY	19,472	24,901	(5,429)	14,043	0	14,043
001516 DIST ATTNY	151,005	177,388	(26,383)	124,621	0	124,621
CHILD SUPP SVCS	0	20,731	(20,731)	(20,731)	20,731	0
001518 LAW LIBRARY 001530	129	1,179	(1,050)	(920)	0	(920)
001519 PUBL DEFEND	8,495	11,142	(2,647)	5,848	0	5,848
001520 COMMUNICTNS	72,131	37,097	35,034	107,164	0	107,164
001521 SHERIFF	543,930	511,475	32,455	576,384	0	576,384
001522 DRUG PREVENTTION	4,919	8,180	(3,261)	1,659	0	1,659
001524 SHF-BOATING 001521	4,444	3,665	779	5,222	0	5,222
001530 SUPERIOR COURT - CJF	166,199	97,620	68,579	234,778	0	234,778
001530A SUP CRT- HC AREA 001530	71,791	79,571	(7,780)	64,011	0	64,011
001530B SUP CRT - BNKR 001530	8,420	5,510	2,910	11,330	0	11,330
001533 JUV FAC	2,924	2,782	142	3,066	0	3,066
001534 JAIL	197,493	200,409	(2,916)	194,576	0	194,576
001535 PROBATION	186,960	175,291	11,669	198,629	0	198,629
001536 VICTIM WITN 001516	17,623	16,079	1,544	19,167	0	19,167
001550 FLD WTR CON 101101	2,166	1,290	876	3,041	0	3,041
001559 AG ADM SERV	2,408	28,347	(25,939)	(23,530)	0	(23,530)
001560 AG COMM	106,086	100,761	5,325	111,410	0	111,410
001561 WTR MGT	11,514	16,528	(5,014)	6,499	0	6,499
001563 YOUTH OFFEND GNT	8,380	7,631	749	9,129	0	9,129
CO VICTIM WITNESS SERV-XC	0	NA	NA	0	0	0
001565 SITES_PROJ	39,413	31,314	8,099	47,511	0	47,511
001566 DA WEL/INV	0	61	(61)	(61)	0	(61)
001570 CLERK/RECOR	98,609	99,620	(1,011)	97,598	0	97,598
001571 CORONER	9,610	9,247	363	9,972	0	9,972
001574 LAFCO	54	38	16	71	0	71
001576 COMMUNITY DEVELOPMENT	135,675	144,845	(9,170)	126,505	0	126,505
001577 ANIMAL CTRL	51,984	26,651	25,333	77,318	0	77,318
001580 TRAPPER	458	498	(40)	419	0	419
001581 OES	11,963	23,658	(11,695)	267	0	267
001583 PUBLIC ADMN	2,986	2,412	574	3,560	0	3,560
001831 SOC WELFARE (IND)	29	73	(44)	(15)	0	(15)
001832 INDG BURIAL	78	1	77	155	0	155
001841 JUV CRT WRD	773	1,030	(257)	517	0	517
001851 VET SERV	6,886	6,493	393	7,279	0	7,279
001861 SR CITIZENS	(2)	(47)	45	44	0	44

COLUSA COUNTY
Schedule B - Fixed Costs Proposed

001921 LIBRARY	251,225	257,996	(6,771)	244,453	0	244,453
001922 ADULT LITERACY	4,734	4,257	477	5,210	0	5,210
001931 AG EXTENS	26,672	22,899	3,773	30,444	0	30,444
003710 BEHAVIORIAL HEALTH ADMIN SERV	188,974	190,045	(1,071)	187,902	0	187,902
003711 SUBSTANCE ABUSE SERVICES	51,948	50,983	965	52,914	0	52,914
003713 MENTAL HEALTH	414,775	394,355	20,420	435,195	0	435,195
005712 HEALTH	215,780	194,436	21,344	237,124	0	237,124
DHHS 5TH ST-SPLIT 712/810	0	NA	NA	0	0	0
005719 ENVIRONMENTAL HEALTH	55,137	81,977	(26,840)	28,296	0	28,296
005723 AMBULANCE	5,179	8,636	(3,457)	1,722	0	1,722
005731 CALIF CHILDRNS SRV 005712	360	414	(54)	306	0	306
005810 WELFARE ADMIN	202,011	204,268	(2,257)	199,754	0	199,754
DHHS 5TH ST-SPLIT 712/810	0	NA	NA	0	0	0
005811 WELFARE	495,602	499,678	(4,076)	491,525	0	491,525
005812 IN HOME SUPP SERV 800000	336	135	201	536	0	536
005833 SR NUTRITON	8,346	7,971	375	8,721	0	8,721
006820 CATEG AID/SAWS HHS 005811	13,461	12,246	1,215	14,677	0	14,677
007610 PUBLIC WORKS/ROADS	325,598	304,705	20,893	346,491	0	346,491
008616 BRIDGE FUND	0	NA	NA	0	0	0
011715 AIR/WTR POLL CON	38,853	27,584	11,269	50,123	0	50,123
012617 COUNTYWIDE ROAD DIST	0	NA	NA	0	0	0
013578 FISH AND GAME	3,706	1,661	2,045	5,752	0	5,752
015011 PARK AND REC 046000	203	NA	NA	203	0	203
015013 COUNTYWIDE RECREATION	60	502	(442)	(383)	0	(383)
016475 MIGRANT HOUSING	62,564	44,934	17,630	80,195	0	80,195
016477 MIGRANT HOUSING 016475	1,835	NA	NA	1,835	0	1,835
016478 MIGRANT HOUSING 016475	2,873	709	2,164	5,038	0	5,038
018000 MFH RESERVE FUNDS 016475	0	NA	NA	0	0	0
018476 MIGRANT HOUSING 016475	0	203	(203)	(203)	0	(203)
027404 INSURANCE 001401	264	317	(53)	212	0	212
040000 SOLID WASTE	15,662	10,833	4,829	20,491	0	20,491
041000 AIRPORT ENTRPSE	61,879	77,484	(15,605)	46,275	0	46,275
042000 TRANSIT AGENCY	61,497	48,183	13,314	74,812	0	74,812
046000 EAST PARK RESERVOIR	11,576	9,639	1,937	13,512	0	13,512
051000 LOCAL TRANSPORTATION	4,417	4,583	(166)	4,252	0	4,252
052000 STATE TRANSIT ASSISTANCE	130	124	6	136	0	136
053000 LOCAL TRANSPORTATION PLANNING	2,462	1,294	1,168	3,629	0	3,629
110110 ALMOND PARADISE ST LITNG	931	829	102	1,032	0	1,032
111111 THOMPSON ST LITNG	688	583	105	794	0	794
115115 WHISPER CRK-CROSS CRK LIT	1,189	1,053	136	1,325	0	1,325
122122 DA INDIAN GAMNG 001516	0	NA	NA	0	0	0
128128 JAIL INMATE WELFARE 001534	2,982	4,038	(1,056)	1,927	0	1,927
130130 DRUG ENFORCEMENT 001522	195	162	33	229	0	229
132132 CIVIL FEE CAP PROJ 001521	538	446	92	631	0	631
135135 LIVE SCN FNGRPRNTG 001521	30	43	(13)	17	0	17
142142 JAIL-SLESF 001534	111	244	(133)	(23)	0	(23)
145145 SHF-CLAMMET GRANT 001522	71	67	4	75	0	75
146146 PSPS RESILIENCY GRANT	700	66	634	1,335	0	1,335
150150 LOCAL COMM CORRCTN	36,619	28,900	7,719	44,338	0	44,338
153153 COMM CORRTN PRFRM INCENT	11,968	10,526	1,442	13,410	0	13,410
SB10 PRETRIAL RELEASE & DETENT	429	NA	NA	429	0	429
159 CARL MOYER GRANT 001560	1,319	366	953	2,272	0	2,272
161161 MFH CARE FUNDS 016475	1,198	1,216	(18)	1,181	0	1,181
176176 REHAB HOUSING RELIEF	0	NA	NA	0	0	0

COLUSA COUNTY
Schedule B - Fixed Costs Proposed

179179 CC SERV AREA #2	6,157	6,388	(231)	5,926	0	5,926
182182 SRV AREA#1 CEN RCH	8,046	11,503	(3,457)	4,588	0	4,588
228228 EMS-OTHER 005712	107	43	64	172	0	172
264264 CHILDRENS TRUST FUND	242	463	(221)	20	0	20
268268 CA EMERG SOL & HSING GRN	0	40	(40)	(40)	0	(40)
270270 DISASTER RECOVERY	0	NA	NA	0	0	0
272272 MENTAL HLTH SERV FUND	30,457	17,366	13,091	43,548	0	43,548
275275 MHSA EDUC & TRAIN 272272	1,351	127	1,224	2,575	0	2,575
276276 MHSA PREV & EARLY INTERV	15,768	5,170	10,598	26,367	0	26,367
277277 MHSA INNOVATION 272272	9,590	722	8,868	18,457	0	18,457
278278 MHSA INFO TECH 272272	0	NA	NA	0	0	0
279279 MHSA CAP FAC 272272	3,547	6,097	(2,550)	998	0	998
282282 SAFE HEAVEN PROJ 276276	5,548	16,041	(10,493)	(4,945)	0	(4,945)
283283 MHSA-HOUSING	9,647	3,988	5,659	15,306	0	15,306
301301 TRANSITIONAL HOUSING	36,812	12,738	24,074	60,886	0	60,886
400000 ARBCKLE-C/C FIRE	15,969	11,561	4,408	20,378	0	20,378
403000 BEAR VL-INDIAN VL FIRE	9,106	9,556	(450)	8,656	0	8,656
408000 MAX FIRE PROT	6,985	9,602	(2,617)	4,369	0	4,369
411000 MAXFIRE PG&E POWPL 408000	54	24	30	85	0	85
412000 PRINCETN FIRE PROT	6,645	5,509	1,136	7,781	0	7,781
416000 WMS FIRE PROT	685	486	199	883	0	883
419000 SAC RIV FIRE DIST	18,663	9,911	8,752	27,415	0	27,415
423000 ARBCKLE CEM	5,635	4,200	1,435	7,070	0	7,070
425000 COLLEGE CTY CEM	3,313	1,437	1,876	5,190	0	5,190
428000 COL CEM DIST	15,029	11,392	3,637	18,666	0	18,666
431000 COL CEM SLE TX-VLT 428000	54	43	11	66	0	66
433000 CYPRESS HLL CEM	355	317	38	393	0	393
435000 GRND ISLAND CEM	2,136	1,481	655	2,791	0	2,791
440000 MAXWELL CEM	4,330	4,329	1	4,332	0	4,332
443000 MAX CEM SLE TX-VAULT	54	19	35	90	0	90
440000						
446000 PRINCETON CEM	1,197	732	465	1,663	0	1,663
448000 STONYFRD-IND VL CEM	3,532	1,393	2,139	5,672	0	5,672
451000 WILLIAMS CEM	6,242	8,152	(1,910)	4,333	0	4,333
454000 WMS CEM SLE TX-VAULT	54	19	35	90	0	90
451000						
456000 ARBUCKLE PARK & REC DIST	1,946	1,001	945	2,891	0	2,891
458000 ARB P/REC-PRK/FAC 456000	11,097	5,549	5,548	16,646	0	16,646
459000 ARB P&R DIST-POOLS 456000	1,036	667	369	1,404	0	1,404
460000 MAXWELL REC & PARK DIST	3,893	1,756	2,137	6,029	0	6,029
461000 MRPD MXWL BEAUT PRJ	0	NA	NA	0	0	0
460000						
462000 COLUSA BSN DRN	4,251	3,184	1,067	5,318	0	5,318
464000 COLUSA RESC CONV	10,881	3,965	6,916	17,798	0	17,798
465000 CCRCD PYRLL 464000	10,005	5,091	4,914	14,919	0	14,919
473000 CCRCD MISC PROJ 464000	5,618	1,529	4,089	9,706	0	9,706
474000 CCRCD SPC CRP GRT 464000	0	NA	NA	0	0	0
475000 CCRCD - D.O.C. 464000	3,400	NA	NA	3,400	0	3,400
479000 UL STONY FUEL TRTMT 464000	0	NA	NA	0	0	0
489000 SAC RIV WESTSDE LEVE	272	NA	NA	272	0	272
492000 CO MOSQ ABATMNT	14,368	8,713	5,655	20,022	0	20,022
496000 RECL DIST 108 MNT	447	NA	NA	447	0	447
497000 RECL DIST 108 IRRG	408	NA	NA	408	0	408
498000 REC DIST 1004	54	96	(42)	13	0	13
501000 REC DIST 2047	2,128	709	1,419	3,546	0	3,546
514000 COLUSA CO WTRWKS #1	4,286	4,661	(375)	3,912	0	3,912
515000 PRINCTN WATRWRKS	4,815	2,595	2,220	7,034	0	7,034

COLUSA COUNTY
Schedule B - Fixed Costs Proposed

525000 CRTNA CRK FLD CTRL/CON	351	201	150	502	0	502
529000 CRTINA CSD RED RNCH ZN2	4,775	1,469	3,306	8,081	0	8,081
530000 CRTINA CSD RVR GLN ZN3	4,597	2,776	1,821	6,418	0	6,418
531000 CRTINA CSD WILDWD ES ZN4	2,733	667	2,066	4,799	0	4,799
800000 IHSS PUBLIC AUTHORITY	1,392	629	763	2,154	0	2,154
OUTSIDE AGENCIES	235,075	105,612	129,463	364,538	0	364,538
Total Allocated	5,427,956	5,033,656	387,307	5,815,263	20,731	5,835,994
Direct Billed	195,711					
Unallocated Total	1,314,853					
Cost Adjustments	584,460					
Disallowed Total	8,938					
Total Expenditures	7,531,918					

COLUSA COUNTY
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
BUILDING DEPREC	436,525		0		0	
EQUIPMENT DEPREC	306,755		0		0	
001440 PERSONNEL	661,001	(2,695)	(4,660)	(3,424)	0	
001401 RISK MANAGEMENT/INSURANCE	164,259	0	(143,170)	(3,408)	0	
001408 IT	715,560	(4,044)	(915)	(7,108)	0	
001409 PURCHASING	161,222	(76)	(48,537)	0	0	
001412 CAO	850,865	(1,266)	(10)	(537,156)	0	
001421 AUDITOR	1,612,429	0	(105,861)	(563,068)	(5,806)	
001422 TREASURER	720,607	0	(217,614)	(78,033)	0	
001431 CNTY CNSL	742,112	0	(61,598)	(114,298)	(189,905)	
001473 MAINTENANCE	611,259	(857)	(1,280)	(8,358)	0	
001474 CUSTODIAN	549,324	0	(815)	0	0	
001032 COL VET						9,890
001033 MAX VET						652
001034 PRIN VET						0
001035 WMS VET						8,833
001141 SHERIFF-SLESF 001521						3,313
001403 EE_BENEFITS						534
001406 SURVERYOR						2,370
001407 REFUNDS						0
001411 BRD OF SUPV						80,085
001423 ASSESSOR						134,211
001426 REV/REC						354
001451 ELECTIONS						85,039
001492 ADVERTISING						0
001508 DA SRVP/GRT 001518						0
001511 SO BAILIFF						11,952
001513 HOME SECUR 001581						3,490
001514 GRAND JURY						19,472
001516 DIST ATTNV						151,005
CHILD SUPP SVCS						0
001518 LAW LIBRARY 001530						129
001519 PUBL DEFEND						8,495
001520 COMMUNICTNS						72,131
001521 SHERIFF						543,930
001522 DRUG PREVENTTION						4,919
001524 SHF-BOATING 001521						4,444
001530 SUPERIOR COURT - CJF						166,199
001530A SUP CRT- HC AREA 001530						71,791
001530B SUP CRT - BNKR 001530						8,420
001533 JUV FAC						2,924
001534 JAIL						197,493
001535 PROBATION						186,960
001536 VICTIM WITN 001516						17,623
001550 FLD WTR CON 101101						2,166
001559 AG ADM SERV						2,408
001560 AG COMM						106,086
001561 WTR MGT						11,514
001563 YOUTH OFFEND GNT						8,380
CO VICTIM WITNESS SERV-XC						0
001565 SITES_PROJ						39,413
001566 DA WEL/INV						0

COLUSA COUNTY
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
001570 CLERK/RECOR						98,609
001571 CORONER						9,610
001574 LAFCO						54
001576 COMMUNITY DEVELOPMENT						135,675
001577 ANIMAL CTRL						51,984
001580 TRAPPER						458
001581 OES						11,963
001583 PUBLIC ADMN						2,986
001831 SOC WELFARE (IND)						29
001832 INDG BURIAL						78
001841 JUV CRT WRD						773
001851 VET SERV						6,886
001861 SR CITIZENS						(2)
001921 LIBRARY						251,225
001922 ADULT LITERACY						4,734
001931 AG EXTENS						26,672
003710 BEHAVIORIAL HEALTH ADMIN SERV						188,974
003711 SUBSTANCE ABUSE SERVICES						51,948
003713 MENTAL HEALTH						414,775
005712 HEALTH						215,780
DHHS 5TH ST-SPLIT 712/810						0
005719 ENVIRONMENTAL HEALTH						55,137
005723 AMBULANCE						5,179
005731 CALIF CHILDRNS SRV 005712						360
005810 WELFARE ADMIN						202,011
DHHS 5TH ST-SPLIT 712/810						0
005811 WELFARE						495,602
005812 IN HOME SUPP SERV 800000						336
005833 SR NUTRITON						8,346
006820 CATEG AID/SAWS HHS 005811						13,461
007610 PUBLIC WORKS/ROADS						325,598
008616 BRIDGE FUND						0
011715 AIR/WTR POLL CON						38,853
012617 COUNTYWIDE ROAD DIST						0
013578 FISH AND GAME						3,706
015011 PARK AND REC 046000						203
015013 COUNTYWIDE RECREATION						60
016475 MIGRANT HOUSING						62,564
016477 MIGRANT HOUSING 016475						1,835
016478 MIGRANT HOUSING 016475						2,873
018000 MFH RESERVE FUNDS 016475						0
018476 MIGRANT HOUSING 016475						0
027404 INSURANCE 001401						264
040000 SOLID WASTE						15,662
041000 AIRPORT ENTRPSE						61,879
042000 TRANSIT AGENCY						61,497
046000 EAST PARK RESERVOIR						11,576
051000 LOCAL TRANSPORTATION						4,417
052000 STATE TRANSIT ASSISTANCE						130
053000 LOCAL TRANSPORTATION PLANNING						2,462
110110 ALMOND PARADISE ST LITNG						931
111111 THOMPSON ST LITNG						688

COLUSA COUNTY
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
115115 WHISPER CRK-CROSS CRK LIT						1,189
122122 DA INDIAN GAMNG 001516						0
128128 JAIL INMATE WELFARE 001534						2,982
130130 DRUG ENFORCEMENT 001522						195
132132 CIVIL FEE CAP PROJ 001521						538
135135 LIVE SCN FNGRPRNTG 001521						30
142142 JAIL-SLESF 001534						111
145145 SHF-CLAMMET GRANT 001522						71
146146 PSPS RESILIENCY GRANT						700
150150 LOCAL COMM CORRCTN						36,619
153153 COMM CORRTN PRFRM INCENT						11,968
SB10 PRETRIAL RELEASE & DETENT						429
159 CARL MOYER GRANT 001560						1,319
161161 MFH CARE FUNDS 016475						1,198
176176 REHAB HOUSING RELIEF						0
179179 CC SERV AREA #2						6,157
182182 SRV AREA#1 CEN RCH						8,046
228228 EMS-OTHER 005712						107
264264 CHILDRENS TRUST FUND						242
268268 CA EMERG SOL & HSING GRN						0
270270 DISASTER RECOVERY						0
272272 MENTAL HLTH SERV FUND						30,457
275275 MHSA EDUC & TRAIN 272272						1,351
276276 MHSA PREV & EARLY INTERV						15,768
277277 MHSA INNOVATION 272272						9,590
278278 MHSA INFO TECH 272272						0
279279 MHSA CAP FAC 272272						3,547
282282 SAFE HEAVEN PROJ 276276						5,548
283283 MHSA-HOUSING						9,647
301301 TRANSITIONAL HOUSING						36,812
400000 ARBCKLE-C/C FIRE						15,969
403000 BEAR VL-INDIAN VL FIRE						9,106
408000 MAX FIRE PROT						6,985
411000 MAXFIRE PG&E POWPL 408000						54
412000 PRINCETN FIRE PROT						6,645
416000 WMS FIRE PROT						685
419000 SAC RIV FIRE DIST						18,663
423000 ARBCKLE CEM						5,635
425000 COLLEGE CTY CEM						3,313
428000 COL CEM DIST						15,029
431000 COL CEM SLE TX-VLT 428000						54
433000 CYPRESS HLL CEM						355
435000 GRND ISLAND CEM						2,136
440000 MAXWELL CEM						4,330
443000 MAX CEM SLE TX-VAULT						54
440000						
446000 PRINCETON CEM						1,197
448000 STONYFRD-IND VL CEM						3,532
451000 WILLIAMS CEM						6,242
454000 WMS CEM SLE TX-VAULT						54
451000						
456000 ARBUCKLE PARK & REC DIST						1,946
458000 ARB P/REC-PRK/FAC 456000						11,097
459000 ARB P&R DIST-POOLS 456000						1,036

COLUSA COUNTY
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
460000 MAXWELL REC & PARK DIST						3,893
461000 MRPD MXWL BEAUT PRJ						0
460000						
462000 COLUSA BSN DRN						4,251
464000 COLUSA RESC CONV						10,881
465000 CCRCD PYRLL 464000						10,005
473000 CCRCD MISC PROJ 464000						5,618
474000 CCRCD SPC CRP GRT 464000						0
475000 CCRCD - D.O.C. 464000						3,400
479000 UL STONY FUEL TRTMT 464000						0
489000 SAC RIV WESTSIDE LEVE						272
492000 CO MOSQ ABATMNT						14,368
496000 RECL DIST 108 MNT						447
497000 RECL DIST 108 IRRG						408
498000 REC DIST 1004						54
501000 REC DIST 2047						2,128
514000 COLUSA CO WTRWKS #1						4,286
515000 PRINCTN WATRWRKS						4,815
525000 CRTNA CRK FLD CTRL/CON						351
529000 CRTINA CSD RED RNCH ZN2						4,775
530000 CRTINA CSD RVR GLN ZN3						4,597
531000 CRTINA CSD WILDWD ES ZN4						2,733
800000 IHSS PUBLIC AUTHORITY						1,392
OUTSIDE AGENCIES						235,075
Totals	7,531,918	(8,938)	(584,460)	(1,314,853)	(195,711)	5,427,956

Deviation: 0

COLUSA COUNTY
Schedule D - Detail of Allocated Costs

Department	BUILDING DEPREC 1.5	EQUIPMENT DEPREC 2.5	001440 PERSONNEL 3.5	001401 RISK MANAG 4.5	001408 IT 5.5
BUILDING DEPREC	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0
001032 COL VET	4,911	0	0	90	0
001033 MAX VET	0	0	0	146	0
001034 PRIN VET	0	0	0	0	0
001035 WMS VET	8,332	0	0	81	0
001141 SHERIFF-SLESF 001521	0	0	0	0	0
001440 PERSONNEL	12,503	0	(98,513)	67	7,959
001401 RISK MANAGEMENT/INSURANCE	2,462	0	12,225	(45,711)	1,701
001403 EE_BENEFITS	0	0	0	0	0
001406 SURVERYOR	0	0	0	0	0
001407 REFUNDS	0	0	0	0	0
001408 IT	861	19,819	6,021	151	(69,582)
001409 PURCHASING	642	1,314	2,364	63	2,981
001411 BRD OF SUPV	5,878	0	12,707	205	7,395
001412 CAO	13,234	0	17,328	134	7,599
001421 AUDITOR	7,110	0	17,986	247	19,669
001422 TREASURER	948	0	4,167	2,604	9,144
001423 ASSESSOR	15,144	2,243	14,763	791	14,234
001426 REV/REC	0	0	0	0	0
001431 CNTY CNSL	9,031	0	4,022	53	4,813
001451 ELECTIONS	1,220	13,130	2,614	94	5,440
001473 MAINTENANCE	4,222	20,816	7,344	847	7,662
001474 CUSTODIAN	773	0	8,143	161	7,177
001492 ADVERTISING	0	0	0	0	0
001508 DA SRVP/GRT 001518	0	0	0	0	0
001511 SO BAILIFF	0	0	2,614	18	3,558
001513 HOME SECUR 001581	0	0	0	0	0
001514 GRAND JURY	2,428	0	0	0	67
001516 DIST ATTNY	19,632	17,798	17,712	382	17,427
CHILD SUPP SVCS	0	0	0	0	0
001518 LAW LIBRARY 001530	0	0	0	0	0
001519 PUBL DEFEND	0	0	0	67	0
001520 COMMUNICTNS	2,905	30,457	16,611	132	4,270
001521 SHERIFF	51,314	148,591	55,097	16,211	74,311
001522 DRUG PREVENTTION	0	0	0	73	0
001524 SHF-BOATING 001521	0	0	0	162	0
001530 SUPERIOR COURT - CJF	66,729	0	0	607	0
001530A SUP CRT- HC AREA 001530	29,343	0	0	0	0
001530B SUP CRT - BNKR 001530	0	0	0	0	0
001533 JUV FAC	0	0	0	0	0
001534 JAIL	62,656	21,394	24,812	5,192	8,508
001535 PROBATION	26,061	3,187	22,068	610	20,716
001536 VICTIM WITN 001516	0	0	2,357	0	3,093
001550 FLD WTR CON 101101	0	0	0	0	0
001559 AG ADM SERV	0	0	1,579	0	0
001560 AG COMM	3,810	6,543	21,142	1,172	31,400
001561 WTR MGT	449	2,844	1,073	48	1,423
001563 YOUTH OFFEND GNT	779	0	1,516	85	2,064
CO VICTIM WITNESS SERV-XC	0	0	0	0	0
001565 SITES_PROJ	11,710	0	0	0	0
001566 DA WEL/INV	0	0	0	0	0

COLUSA COUNTY
Schedule D - Detail of Allocated Costs

Department	BUILDING DEPREC 1.5	EQUIPMENT DEPREC 2.5	001440 PERSONNEL 3.5	001401 RISK MANAG 4.5	001408 IT 5.5
001570 CLERK/RECOR	2,332	0	7,966	161	11,466
001571 CORONER	693	0	1,045	12	1,423
001574 LAFCO	0	0	0	0	0
001576 COMMUNITY DEVELOPMENT	3,303	1,930	15,609	150	17,934
001577 ANIMAL CTRL	3,785	13,265	4,511	163	4,270
001580 TRAPPER	0	0	0	0	0
001581 OES	773	0	1,351	20	1,879
001583 PUBLIC ADMN	92	0	32	6	100
001831 SOC WELFARE (IND)	0	0	0	0	0
001832 INDG BURIAL	0	0	0	0	0
001841 JUV CRT WRD	0	0	0	0	0
001851 VET SERV	173	0	1,045	9	1,423
001861 SR CITIZENS	0	0	0	0	0
001921 LIBRARY	12,587	1,185	21,681	4,174	31,308
001922 ADULT LITERACY	284	0	0	11	0
001931 AG EXTENS	2,409	2,239	6,181	186	5,041
003710 BEHAVIORIAL HEALTH ADMIN SERV	0	0	50,027	5,192	43,046
003711 SUBSTANCE ABUSE SERVICES	0	0	0	592	0
003713 MENTAL HEALTH	0	0	77,073	8,173	95,557
005712 HEALTH	8,499	0	25,705	628	43,102
DHHS 5TH ST-SPLIT 712/810	0	0	0	0	0
005719 ENVIRONMENTAL HEALTH	3,710	0	13,244	206	8,018
005723 AMBULANCE	3,849	0	0	115	0
005731 CALIF CHILDRNS SRV 005712	0	0	0	0	0
005810 WELFARE ADMIN	2,220	0	35,054	276	73,017
DHHS 5TH ST-SPLIT 712/810	0	0	0	0	0
005811 WELFARE	8,580	0	94,516	1,822	118,809
005812 IN HOME SUPP SERV 800000	0	0	109	0	0
005833 SR NUTRITON	0	0	1,045	32	1,423
006820 CATEG AID/SAWS HHS 005811	0	0	0	0	0
007610 PUBLIC WORKS/ROADS	15,932	0	62,787	4,988	24,263
008616 BRIDGE FUND	0	0	0	0	0
011715 AIR/WTR POLL CON	0	0	4,908	156	6,131
012617 COUNTYWIDE ROAD DIST	0	0	0	0	0
013578 FISH AND GAME	0	0	0	69	0
015011 PARK AND REC 046000	0	0	194	0	0
015013 COUNTYWIDE RECREATION	0	0	0	0	0
016475 MIGRANT HOUSING	0	0	21,050	1,304	5,505
016477 MIGRANT HOUSING 016475	0	0	0	0	0
016478 MIGRANT HOUSING 016475	0	0	0	0	0
018000 MFH RESERVE FUNDS 016475	0	0	0	0	0
018476 MIGRANT HOUSING 016475	0	0	0	0	0
027404 INSURANCE 001401	0	0	0	0	0
040000 SOLID WASTE	0	0	0	2,194	0
041000 AIRPORT ENTRPSE	0	0	0	397	0
042000 TRANSIT AGENCY	0	0	17,531	1,053	3,651
046000 EAST PARK RESERVOIR	0	0	2,282	189	2,847
051000 LOCAL TRANSPORTATION	0	0	0	0	0
052000 STATE TRANSIT ASSISTANCE	0	0	0	0	0
053000 LOCAL TRANSPORTATION PLANNING	0	0	0	0	0
110110 ALMOND PARADISE ST LITNG	0	0	0	17	0
111111 THOMPSON ST LITNG	0	0	0	17	0

COLUSA COUNTY
Schedule D - Detail of Allocated Costs

Department	BUILDING DEPREC 1.5	EQUIPMENT DEPREC 2.5	001440 PERSONNEL 3.5	001401 RISK MANAG 4.5	001408 IT 5.5
115115 WHISPER CRK-CROSS CRK LIT	0	0	0	17	0
122122 DA INDIAN GAMNG 001516	0	0	0	0	0
128128 JAIL INMATE WELFARE 001534	0	0	0	0	0
130130 DRUG ENFORCEMENT 001522	0	0	0	0	0
132132 CIVIL FEE CAP PROJ 001521	0	0	0	0	0
135135 LIVE SCN FNGRPRNTG 001521	0	0	0	0	0
142142 JAIL-SLESF 001534	0	0	0	0	0
145145 SHF-CLAMMET GRANT 001522	0	0	0	0	0
146146 PSPS RESILIENCY GRANT	0	0	0	0	0
150150 LOCAL COMM CORRCTN	0	0	5,750	79	7,829
153153 COMM CORRTRN PRFRM INCENT	0	0	1,777	124	2,420
SB10 PRETRIAL RELEASE & DETENT	0	0	0	7	0
159 CARL MOYER GRANT 001560	0	0	0	0	0
161161 MFH CARE FUNDS 016475	0	0	0	0	0
176176 REHAB HOUSING RELIEF	0	0	0	0	0
179179 CC SERV AREA #2	0	0	0	89	0
182182 SRV AREA#1 CEN RCH	2,215	0	0	93	0
228228 EMS-OTHER 005712	0	0	0	0	0
264264 CHILDRENS TRUST FUND	0	0	0	0	0
268268 CA EMERG SOL & HSING GRN	0	0	0	0	0
270270 DISASTER RECOVERY	0	0	0	0	0
272272 MENTAL HLTH SERV FUND	0	0	0	109	0
275275 MHSA EDUC & TRAIN 272272	0	0	0	0	0
276276 MHSA PREV & EARLY INTERV	0	0	0	5	0
277277 MHSA INNOVATION 272272	0	0	0	3	0
278278 MHSA INFO TECH 272272	0	0	0	0	0
279279 MHSA CAP FAC 272272	0	0	0	0	0
282282 SAFE HEAVEN PROJ 276276	0	0	0	0	0
283283 MHSA-HOUSING	0	0	0	0	0
301301 TRANSITIONAL HOUSING	0	0	0	64	0
400000 ARBCKLE-C/C FIRE	0	0	0	0	0
403000 BEAR VL-INDIAN VL FIRE	0	0	0	0	0
408000 MAX FIRE PROT	0	0	0	0	0
411000 MAXFIRE PG&E POWPL 408000	0	0	0	0	0
412000 PRINCETN FIRE PROT	0	0	0	0	0
416000 WMS FIRE PROT	0	0	0	0	0
419000 SAC RIV FIRE DIST	0	0	0	0	0
423000 ARBCKLE CEM	0	0	0	0	0
425000 COLLEGE CTY CEM	0	0	0	0	0
428000 COL CEM DIST	0	0	0	0	0
431000 COL CEM SLE TX-VLT 428000	0	0	0	0	0
433000 CYPRESS HLL CEM	0	0	0	0	0
435000 GRND ISLAND CEM	0	0	0	0	0
440000 MAXWELL CEM	0	0	0	0	0
443000 MAX CEM SLE TX-VAULT 440000	0	0	0	0	0
446000 PRINCETON CEM	0	0	0	0	0
448000 STONYFRD-IND VL CEM	0	0	0	0	0
451000 WILLIAMS CEM	0	0	0	0	0
454000 WMS CEM SLE TX-VAULT 451000	0	0	0	0	0
456000 ARBUCKLE PARK & REC DIST	0	0	0	0	0
458000 ARB P/REC-PRK/FAC 456000	0	0	0	0	0

COLUSA COUNTY
Schedule D - Detail of Allocated Costs

Department	BUILDING DEPREC 1.5	EQUIPMENT DEPREC 2.5	001440 PERSONNEL 3.5	001401 RISK MANAG 4.5	001408 IT 5.5
459000 ARB P&R DIST-POOLS 456000	0	0	0	0	0
460000 MAXWELL REC & PARK DIST	0	0	0	0	0
461000 MRPD MXWL BEAUT PRJ 460000	0	0	0	0	0
462000 COLUSA BSN DRN	0	0	0	0	0
464000 COLUSA RESC CONV	0	0	0	0	0
465000 CCRCD PYRLL 464000	0	0	0	0	0
473000 CCRCD MISC PROJ 464000	0	0	0	0	0
474000 CCRCD SPC CRP GRT 464000	0	0	0	0	0
475000 CCRCD - D.O.C. 464000	0	0	0	0	0
479000 UL STONY FUEL TRTMT 464000	0	0	0	0	0
489000 SAC RIV WESTSDE LEVE	0	0	0	0	0
492000 CO MOSQ ABATMNT	0	0	0	0	0
496000 RECL DIST 108 MNT	0	0	0	0	0
497000 RECL DIST 108 IRRG	0	0	0	0	0
498000 REC DIST 1004	0	0	0	0	0
501000 REC DIST 2047	0	0	0	0	0
514000 COLUSA CO WTRWKS #1	0	0	0	0	0
515000 PRINCTN WATRWRKS	0	0	0	0	0
525000 CRTNA CRK FLD CTRL/CON	0	0	0	0	0
529000 CRTINA CSD RED RNCH ZN2	0	0	0	0	0
530000 CRTINA CSD RVR GLN ZN3	0	0	0	0	0
531000 CRTINA CSD WILDWD ES ZN4	0	0	0	0	0
800000 IHSS PUBLIC AUTHORITY	0	0	0	0	0
OUTSIDE AGENCIES	0	0	0	0	0
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	3,424	3,408	7,108
Cost Adjustments	0	0	4,660	143,170	915
Disallowed	0	0	2,695	0	4,044
Total Expenditures	436,525	306,755	661,001	164,259	715,560

COLUSA COUNTY
Schedule D - Detail of Allocated Costs

Department	001409 PURCHASING 6.5	001412 CAO 7.5	001421 AUDITOR 8.5	001422 TREASURER 9.5	001431 CNTY CNSL 10.5
BUILDING DEPREC	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0
001032 COL VET	0	104	103	176	0
001033 MAX VET	0	107	122	211	0
001034 PRIN VET	0	0	0	0	0
001035 WMS VET	0	79	129	211	0
001141 SHERIFF-SLESF 001521	2,203	1,110	0	0	0
001440 PERSONNEL	2,422	7,320	6,923	3,771	38,971
001401 RISK MANAGEMENT/INSURANCE	803	805	3,470	3,502	17,671
001403 EE_BENEFITS	0	13	239	282	0
001406 SURVERYOR	0	98	863	1,410	0
001407 REFUNDS	0	0	0	0	0
001408 IT	1,963	3,528	9,169	5,152	714
001409 PURCHASING	(51,273)	2,158	4,297	3,031	16,333
001411 BRD OF SUPV	2,136	4,135	7,981	2,749	(101)
001412 CAO	14,229	(131,413)	9,415	4,310	28,029
001421 AUDITOR	8,030	10,094	(118,648)	3,973	7,688
001422 TREASURER	9,732	11,053	8,115	(67,567)	5,744
001423 ASSESSOR	5,651	9,386	13,904	3,912	1,849
001426 REV/REC	0	5	296	0	54
001431 CNTY CNSL	2,006	3,544	6,682	4,264	(47,523)
001451 ELECTIONS	4,253	13,379	6,756	4,969	16,772
001473 MAINTENANCE	6,888	9,037	17,296	7,506	0
001474 CUSTODIAN	3,612	4,777	13,923	3,207	0
001492 ADVERTISING	0	0	0	0	0
001508 DA SRVP/GRT 001518	0	0	0	0	0
001511 SO BAILIFF	0	1,007	3,557	1,198	0
001513 HOME SECUR 001581	1,275	1,019	561	634	0
001514 GRAND JURY	79	819	1,262	1,128	13,690
001516 DIST ATTNV	2,582	9,247	18,623	7,224	6,840
CHILD SUPP SVCS	0	0	0	0	0
001518 LAW LIBRARY 001530	0	0	0	0	129
001519 PUBL DEFEND	0	776	2,001	2,044	3,607
001520 COMMUNICTNS	193	2,847	11,756	2,960	0
001521 SHERIFF	2,784	33,391	54,749	13,567	24,819
001522 DRUG PREVENTTION	0	538	2,159	2,150	0
001524 SHF-BOATING 001521	0	590	1,507	2,185	0
001530 SUPERIOR COURT - CJF	0	2,639	2,781	2,960	0
001530A SUP CRT- HC AREA 001530	0	1,572	0	0	0
001530B SUP CRT - BNKR 001530	0	61	0	0	0
001533 JUV FAC	0	1,554	983	388	0
001534 JAIL	2,592	15,567	31,483	9,127	16,162
001535 PROBATION	3,846	10,428	22,512	9,374	3,366
001536 VICTIM WITN 001516	1,563	1,818	4,880	3,912	0
001550 FLD WTR CON 101101	0	29	384	0	1,753
001559 AG ADM SERV	0	806	24	0	0
001560 AG COMM	2,305	6,215	18,608	6,801	8,090
001561 WTR MGT	0	625	1,490	317	1,011
001563 YOUTH OFFEND GNT	155	495	2,194	1,092	0
CO VICTIM WITNESS SERV-XC	0	0	0	0	0
001565 SITES_PROJ	0	1,855	1,917	1,410	17,524
001566 DA WEL/INV	0	0	0	0	0

COLUSA COUNTY
Schedule D - Detail of Allocated Costs

Department	001409 PURCHASING 6.5	001412 CAO 7.5	001421 AUDITOR 8.5	001422 TREASURER 9.5	001431 CNTY CNSL 10.5
001570 CLERK/RECOR	3,856	5,379	10,173	3,489	4,665
001571 CORONER	347	1,086	2,853	2,150	0
001574 LAFCO	0	0	19	35	0
001576 COMMUNITY DEVELOPMENT	3,029	5,599	11,320	4,264	59,488
001577 ANIMAL CTRL	502	3,890	6,982	5,779	8,837
001580 TRAPPER	0	162	155	141	0
001581 OES	38	1,067	3,629	3,207	0
001583 PUBLIC ADMN	0	68	575	599	0
001831 SOC WELFARE (IND)	0	19	9	0	0
001832 INDG BURIAL	0	3	40	35	0
001841 JUV CRT WRD	0	5	274	493	0
001851 VET SERV	265	1,160	1,137	35	0
001861 SR CITIZENS	0	(1)	(1)	0	0
001921 LIBRARY	2,588	12,954	21,477	9,162	850
001922 ADULT LITERACY	475	714	344	564	0
001931 AG EXTENS	38	1,217	5,708	3,524	129
003710 BEHAVIORIAL HEALTH ADMIN SERV	70	11,412	12,761	2,467	14,418
003711 SUBSTANCE ABUSE SERVICES	581	3,110	16,410	9,867	0
003713 MENTAL HEALTH	7,147	41,499	97,334	17,021	0
005712 HEALTH	7,637	18,288	38,741	15,470	0
DHHS 5TH ST-SPLIT 712/810	0	0	0	0	0
005719 ENVIRONMENTAL HEALTH	2,621	3,989	9,061	4,722	0
005723 AMBULANCE	0	105	262	458	389
005731 CALIF CHILDRNS SRV 005712	0	46	138	176	0
005810 WELFARE ADMIN	2,178	10,713	31,971	9,867	15,686
DHHS 5TH ST-SPLIT 712/810	0	0	0	0	0
005811 WELFARE	16,941	37,129	94,091	21,919	20,521
005812 IN HOME SUPP SERV 800000	0	0	97	0	129
005833 SR NUTRITON	890	1,274	2,308	1,374	0
006820 CATEG AID/SAWS HHS 005811	0	9,143	4,318	0	0
007610 PUBLIC WORKS/ROADS	4,293	34,477	77,953	23,540	32,707
008616 BRIDGE FUND	0	0	0	0	0
011715 AIR/WTR POLL CON	2,390	2,654	7,482	3,771	11,363
012617 COUNTYWIDE ROAD DIST	0	0	0	0	0
013578 FISH AND GAME	1,850	1,671	46	70	0
015011 PARK AND REC 046000	0	9	0	0	0
015013 COUNTYWIDE RECREATION	0	3	21	35	0
016475 MIGRANT HOUSING	3,404	7,205	17,343	6,625	129
016477 MIGRANT HOUSING 016475	0	991	633	211	0
016478 MIGRANT HOUSING 016475	0	455	1,890	529	0
018000 MFH RESERVE FUNDS 016475	0	0	0	0	0
018476 MIGRANT HOUSING 016475	0	0	0	0	0
027404 INSURANCE 001401	0	0	194	70	0
040000 SOLID WASTE	271	6,668	3,867	2,467	195
041000 AIRPORT ENTRPSE	5,420	9,284	2,386	2,291	16,869
042000 TRANSIT AGENCY	464	2,371	24,354	9,832	1,081
046000 EAST PARK RESERVOIR	0	1,390	3,493	1,374	0
051000 LOCAL TRANSPORTATION	0	0	872	282	3,263
052000 STATE TRANSIT ASSISTANCE	0	0	130	0	0
053000 LOCAL TRANSPORTATION PLANNING	0	0	982	1,480	0
110110 ALMOND PARADISE ST LITNG	0	21	470	423	0
111111 THOMPSON ST LITNG	0	15	234	423	0

COLUSA COUNTY
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Department	001409 PURCHASING 6.5	001412 CAO 7.5	001421 AUDITOR 8.5	001422 TREASURER 9.5	001431 CNTY CNSL 10.5
115115 WHISPER CRK-CROSS CRK LIT	0	18	449	705	0
122122 DA INDIAN GAMNG 001516	0	0	0	0	0
128128 JAIL INMATE WELFARE 001534	0	99	1,192	1,692	0
130130 DRUG ENFORCEMENT 001522	0	8	82	106	0
132132 CIVIL FEE CAP PROJ 001521	38	6	178	317	0
135135 LIVE SCN FNGRPRNTG 001521	0	20	10	0	0
142142 JAIL-SLESF 001534	0	52	24	35	0
145145 SHF-CLAMMET GRANT 001522	0	48	23	0	0
146146 PSPS RESILIENCY GRANT	0	700	0	0	0
150150 LOCAL COMM CORRCTN	657	2,909	11,714	7,682	0
153153 COMM CORRTN PRFRM INCENT	0	669	3,841	3,136	0
SB10 PRETRIAL RELEASE & DETENT	0	0	175	247	0
159 CARL MOYER GRANT 001560	0	595	442	282	0
161161 MFH CARE FUNDS 016475	0	69	460	670	0
176176 REHAB HOUSING RELIEF	0	0	0	0	0
179179 CC SERV AREA #2	46	316	2,817	2,890	0
182182 SRV AREA#1 CEN RCH	0	323	2,559	2,854	0
228228 EMS-OTHER 005712	0	36	36	35	0
264264 CHILDRENS TRUST FUND	0	61	146	35	0
268268 CA EMERG SOL & HSING GRN	0	0	0	0	0
270270 DISASTER RECOVERY	0	0	0	0	0
272272 MENTAL HLTH SERV FUND	3,482	4,640	8,741	10,043	0
275275 MHSA EDUC & TRAIN 272272	79	574	452	247	0
276276 MHSA PREV & EARLY INTERV	1,045	2,190	3,054	3,630	0
277277 MHSA INNOVATION 272272	619	824	2,216	2,537	0
278278 MHSA INFO TECH 272272	0	0	0	0	0
279279 MHSA CAP FAC 272272	1,509	1,107	368	564	0
282282 SAFE HEAVEN PROJ 276276	38	418	0	0	0
283283 MHSA-HOUSING	0	149	1,020	1,198	0
301301 TRANSITIONAL HOUSING	0	727	2,728	3,700	0
400000 ARBCKLE-C/C FIRE	0	0	7,371	8,598	0
403000 BEAR VL-INDIAN VL FIRE	0	6	3,074	3,524	1,649
408000 MAX FIRE PROT	0	0	3,424	3,242	319
411000 MAXFIRE PG&E POWPL 408000	0	0	19	35	0
412000 PRINCETN FIRE PROT	0	0	3,015	3,630	0
416000 WMS FIRE PROT	0	0	473	211	0
419000 SAC RIV FIRE DIST	0	0	9,818	8,845	0
423000 ARBCKLE CEM	0	0	3,133	2,502	0
425000 COLLEGE CTY CEM	0	0	1,622	1,692	0
428000 COL CEM DIST	2,172	2,355	5,780	4,722	0
431000 COL CEM SLE TX-VLT 428000	0	0	19	35	0
433000 CYPRESS HLL CEM	0	0	249	106	0
435000 GRND ISLAND CEM	0	0	938	1,198	0
440000 MAXWELL CEM	0	0	2,533	1,797	0
443000 MAX CEM SLE TX-VAULT 440000	0	0	19	35	0
446000 PRINCETON CEM	0	0	634	564	0
448000 STONYFRD-IND VL CEM	0	0	1,488	2,044	0
451000 WILLIAMS CEM	193	0	2,984	3,066	0
454000 WMS CEM SLE TX-VAULT 451000	0	0	19	35	0
456000 ARBUCKLE PARK & REC DIST	0	0	1,100	846	0
458000 ARB P/REC-PRK/FAC 456000	0	0	6,622	4,475	0

COLUSA COUNTY
Schedule D - Detail of Allocated Costs

Department	001409 PURCHASING 6.5	001412 CAO 7.5	001421 AUDITOR 8.5	001422 TREASURER 9.5	001431 CNTY CNSL 10.5
459000 ARB P&R DIST-POOLS 456000	0	0	718	317	0
460000 MAXWELL REC & PARK DIST	0	0	1,849	2,044	0
461000 MRPD MXWL BEAUT PRJ 460000	0	0	0	0	0
462000 COLUSA BSN DRN	0	0	2,524	1,727	0
464000 COLUSA RESC CONV	0	0	6,750	3,700	432
465000 CCRCD PYRL 464000	0	0	7,574	2,431	0
473000 CCRCD MISC PROJ 464000	0	0	3,010	2,608	0
474000 CCRCD SPC CRP GRT 464000	0	0	0	0	0
475000 CCRCD - D.O.C. 464000	0	0	1,709	1,692	0
479000 UL STONY FUEL TRTMT 464000	0	0	0	0	0
489000 SAC RIV WESTSIDE LEVE	0	0	272	0	0
492000 CO MOSQ ABATMNT	0	0	6,439	7,929	0
496000 RECL DIST 108 MNT	0	0	447	0	0
497000 RECL DIST 108 IRRG	0	0	408	0	0
498000 REC DIST 1004	0	0	19	35	0
501000 REC DIST 2047	0	0	1,071	1,057	0
514000 COLUSA CO WTRWKS #1	0	0	1,961	2,326	0
515000 PRINCTN WATRWRKS	0	0	2,383	2,431	0
525000 CRTNA CRK FLD CTRL/CON	0	0	210	141	0
529000 CRTINA CSD RED RNCH ZN2	0	120	1,942	2,713	0
530000 CRTINA CSD RVR GLN ZN3	0	0	1,884	2,713	0
531000 CRTINA CSD WILDWD ES ZN4	0	0	971	1,762	0
800000 IHSS PUBLIC AUTHORITY	0	500	433	458	0
OUTSIDE AGENCIES	5,412	12,432	109,055	71,293	0
Total Allocated					
Direct Bills	0	0	5,806	0	189,905
Unallocated	0	537,156	563,068	78,033	114,298
Cost Adjustments	48,537	10	105,861	217,614	61,598
Disallowed	76	1,266	0	0	0
Total Expenditures	161,222	850,865	1,612,429	720,607	742,112

COLUSA COUNTY
Schedule D - Detail of Allocated Costs

Department	001473 MAINTENANC 11.5	001474 CUSTODIAN 12.5	Totals
BUILDING DEPREC	0	0	0
EQUIPMENT DEPREC	0	0	0
001032 COL VET	4,506	0	9,890
001033 MAX VET	66	0	652
001034 PRIN VET	0	0	0
001035 WMS VET	0	0	8,833
001141 SHERIFF-SLESF 001521	0	0	3,313
001440 PERSONNEL	5,156	13,420	0
001401 RISK MANAGEMENT/INSURANCE	429	2,643	0
001403 EE_BENEFITS	0	0	534
001406 SURVERYOR	0	0	2,370
001407 REFUNDS	0	0	0
001408 IT	6,264	15,941	0
001409 PURCHASING	2,592	15,499	0
001411 BRD OF SUPV	12,884	24,118	80,085
001412 CAO	16,172	20,964	0
001421 AUDITOR	14,738	29,113	0
001422 TREASURER	4,316	11,744	0
001423 ASSESSOR	23,271	29,064	134,211
001426 REV/REC	0	0	354
001431 CNTY CNSL	5,496	7,612	0
001451 ELECTIONS	4,733	11,679	85,039
001473 MAINTENANCE	(96,694)	15,077	0
001474 CUSTODIAN	3,001	(44,773)	0
001492 ADVERTISING	0	0	0
001508 DA SRVP/GRT 001518	0	0	0
001511 SO BAILIFF	0	0	11,952
001513 HOME SECUR 001581	0	0	3,490
001514 GRAND JURY	0	0	19,472
001516 DIST ATTNY	11,452	22,085	151,005
CHILD SUPP SVCS	0	0	0
001518 LAW LIBRARY 001530	0	0	129
001519 PUBL DEFEND	0	0	8,495
001520 COMMUNICTNS	0	0	72,131
001521 SHERIFF	67,923	1,172	543,930
001522 DRUG PREVENTTION	0	0	4,919
001524 SHF-BOATING 001521	0	0	4,444
001530 SUPERIOR COURT - CJF	51,593	38,890	166,199
001530A SUP CRT- HC AREA 001530	40,110	766	71,791
001530B SUP CRT - BNKR 001530	98	8,262	8,420
001533 JUV FAC	0	0	2,924
001534 JAIL	0	0	197,493
001535 PROBATION	32,062	32,730	186,960
001536 VICTIM WITN 001516	0	0	17,623
001550 FLD WTR CON 101101	0	0	2,166
001559 AG ADM SERV	0	0	2,408
001560 AG COMM	0	0	106,086
001561 WTR MGT	423	1,810	11,514
001563 YOUTH OFFEND GNT	0	0	8,380
CO VICTIM WITNESS SERV-XC	0	0	0
001565 SITES_PROJ	4,997	0	39,413
001566 DA WEL/INV	0	0	0

COLUSA COUNTY
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Department	001473 MAINTENANC 11.5	001474 CUSTODIAN 12.5	Totals
001570 CLERK/RECOR	19,541	29,582	98,609
001571 CORONER	0	0	9,610
001574 LAFCO	0	0	54
001576 COMMUNITY DEVELOPMENT	1,587	11,461	135,675
001577 ANIMAL CTRL	0	0	51,984
001580 TRAPPER	0	0	458
001581 OES	0	0	11,963
001583 PUBLIC ADMN	355	1,159	2,986
001831 SOC WELFARE (IND)	0	0	29
001832 INDG BURIAL	0	0	78
001841 JUV CRT WRD	0	0	773
001851 VET SERV	1,031	606	6,886
001861 SR CITIZENS	0	0	(2)
001921 LIBRARY	82,784	50,474	251,225
001922 ADULT LITERACY	865	1,477	4,734
001931 AG EXTENS	0	0	26,672
003710 BEHAVIORIAL HEALTH ADMIN SERV	21,672	27,909	188,974
003711 SUBSTANCE ABUSE SERVICES	9,350	12,039	51,948
003713 MENTAL HEALTH	31,023	39,948	414,775
005712 HEALTH	36,326	21,384	215,780
DHHS 5TH ST-SPLIT 712/810	0	0	0
005719 ENVIRONMENTAL HEALTH	2,475	7,090	55,137
005723 AMBULANCE	0	0	5,179
005731 CALIF CHILDRNS SRV 005712	0	0	360
005810 WELFARE ADMIN	13,238	7,792	202,011
DHHS 5TH ST-SPLIT 712/810	0	0	0
005811 WELFARE	51,156	30,116	495,602
005812 IN HOME SUPP SERV 800000	0	0	336
005833 SR NUTRITON	0	0	8,346
006820 CATEG AID/SAWS HHS 005811	0	0	13,461
007610 PUBLIC WORKS/ROADS	13,074	31,583	325,598
008616 BRIDGE FUND	0	0	0
011715 AIR/WTR POLL CON	0	0	38,853
012617 COUNTYWIDE ROAD DIST	0	0	0
013578 FISH AND GAME	0	0	3,706
015011 PARK AND REC 046000	0	0	203
015013 COUNTYWIDE RECREATION	0	0	60
016475 MIGRANT HOUSING	0	0	62,564
016477 MIGRANT HOUSING 016475	0	0	1,835
016478 MIGRANT HOUSING 016475	0	0	2,873
018000 MFH RESERVE FUNDS 016475	0	0	0
018476 MIGRANT HOUSING 016475	0	0	0
027404 INSURANCE 001401	0	0	264
040000 SOLID WASTE	0	0	15,662
041000 AIRPORT ENTRPSE	25,088	145	61,879
042000 TRANSIT AGENCY	1,160	0	61,497
046000 EAST PARK RESERVOIR	0	0	11,576
051000 LOCAL TRANSPORTATION	0	0	4,417
052000 STATE TRANSIT ASSISTANCE	0	0	130
053000 LOCAL TRANSPORTATION PLANNING	0	0	2,462
110110 ALMOND PARADISE ST LITNG	0	0	931
111111 THOMPSON ST LITNG	0	0	688

COLUSA COUNTY
Schedule D - Detail of Allocated Costs

Department	001473 MAINTENANC 11.5	001474 CUSTODIAN 12.5	Totals
115115 WHISPER CRK-CROSS CRK LIT	0	0	1,189
122122 DA INDIAN GAMNG 001516	0	0	0
128128 JAIL INMATE WELFARE 001534	0	0	2,982
130130 DRUG ENFORCEMENT 001522	0	0	195
132132 CIVIL FEE CAP PROJ 001521	0	0	538
135135 LIVE SCN FNGRPRNTG 001521	0	0	30
142142 JAIL-SLESF 001534	0	0	111
145145 SHF-CLAMMET GRANT 001522	0	0	71
146146 PSPS RESILIENCY GRANT	0	0	700
150150 LOCAL COMM CORRCTN	0	0	36,619
153153 COMM CORRTN PRFRM INCENT	0	0	11,968
SB10 PRETRIAL RELEASE & DETENT	0	0	429
159 CARL MOYER GRANT 001560	0	0	1,319
161161 MFH CARE FUNDS 016475	0	0	1,198
176176 REHAB HOUSING RELIEF	0	0	0
179179 CC SERV AREA #2	0	0	6,157
182182 SRV AREA#1 CEN RCH	0	0	8,046
228228 EMS-OTHER 005712	0	0	107
264264 CHILDRENS TRUST FUND	0	0	242
268268 CA EMERG SOL & HSING GRN	0	0	0
270270 DISASTER RECOVERY	0	0	0
272272 MENTAL HLTH SERV FUND	3,441	1	30,457
275275 MHSA EDUC & TRAIN 272272	0	0	1,351
276276 MHSA PREV & EARLY INTERV	0	5,845	15,768
277277 MHSA INNOVATION 272272	0	3,391	9,590
278278 MHSA INFO TECH 272272	0	0	0
279279 MHSA CAP FAC 272272	0	0	3,547
282282 SAFE HEAVEN PROJ 276276	5,049	43	5,548
283283 MHSA-HOUSING	0	7,279	9,647
301301 TRANSITIONAL HOUSING	29,593	0	36,812
400000 ARBCKLE-C/C FIRE	0	0	15,969
403000 BEAR VL-INDIAN VL FIRE	0	853	9,106
408000 MAX FIRE PROT	0	0	6,985
411000 MAXFIRE PG&E POWPL 408000	0	0	54
412000 PRINCETN FIRE PROT	0	0	6,645
416000 WMS FIRE PROT	0	0	685
419000 SAC RIV FIRE DIST	0	0	18,663
423000 ARBCKLE CEM	0	0	5,635
425000 COLLEGE CTY CEM	0	0	3,313
428000 COL CEM DIST	0	0	15,029
431000 COL CEM SLE TX-VLT 428000	0	0	54
433000 CYPRESS HLL CEM	0	0	355
435000 GRND ISLAND CEM	0	0	2,136
440000 MAXWELL CEM	0	0	4,330
443000 MAX CEM SLE TX-VAULT 440000	0	0	54
446000 PRINCETON CEM	0	0	1,197
448000 STONYFRD-IND VL CEM	0	0	3,532
451000 WILLIAMS CEM	0	0	6,242
454000 WMS CEM SLE TX-VAULT 451000	0	0	54
456000 ARBUCKLE PARK & REC DIST	0	0	1,946
458000 ARB P/REC-PRK/FAC 456000	0	0	11,097

COLUSA COUNTY
Schedule D - Detail of Allocated Costs

Department	001473	001474 CUSTODIAN	Totals
	MAINTENANC 11.5	12.5	
459000 ARB P&R DIST-POOLS 456000	0	0	1,036
460000 MAXWELL REC & PARK DIST	0	0	3,893
461000 MRPD MXWL BEAUT PRJ 460000	0	0	0
462000 COLUSA BSN DRN	0	0	4,251
464000 COLUSA RESC CONV	0	0	10,881
465000 CCRCD PYRLL 464000	0	0	10,005
473000 CCRCD MISC PROJ 464000	0	0	5,618
474000 CCRCD SPC CRP GRT 464000	0	0	0
475000 CCRCD - D.O.C. 464000	0	0	3,400
479000 UL STONY FUEL TRTMT 464000	0	0	0
489000 SAC RIV WESTSDE LEVE	0	0	272
492000 CO MOSQ ABATMNT	0	0	14,368
496000 RECL DIST 108 MNT	0	0	447
497000 RECL DIST 108 IRRG	0	0	408
498000 REC DIST 1004	0	0	54
501000 REC DIST 2047	0	0	2,128
514000 COLUSA CO WTRWKS #1	0	0	4,286
515000 PRINCTN WATRWRKS	0	0	4,815
525000 CRTNA CRK FLD CTRL/CON	0	0	351
529000 CRTINA CSD RED RNCH ZN2	0	0	4,775
530000 CRTINA CSD RVR GLN ZN3	0	0	4,597
531000 CRTINA CSD WILDWD ES ZN4	0	0	2,733
800000 IHSS PUBLIC AUTHORITY	0	0	1,392
OUTSIDE AGENCIES	36,369	514	235,075
Total Allocated			5,427,956
Direct Bills	0	0	195,711
Unallocated	8,358	0	1,314,853
Cost Adjustments	1,280	815	584,460
Disallowed	857	0	8,938
Total Expenditures	611,259	549,324	7,531,918

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 DEPRECIATION 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
001440 PERSONNEL		
3.4.1 GENERAL PERSONNEL	PERSONNEL GEN ADMIN COST	EMPLOYEE POSITION ALLOCATION SCHEDULE
3.4.2 PERSONNEL SERVICE	PERSONNEL SERV COST	PERSONNEL DEPT EMPLOYEE TIME RECORDS
3.4.3 RISK MGMT ADMIN	INSURANCE ADMIN	PERSONNEL DEPT EMPLOYEE TIME RECORDS
001401 RISK MANAGEMENT/INSURANCE		
4.4.1 INSURANCE ADMIN	INSUR DEPT ADMIN COST	INSURANCE DEPT EXPENDITURES
001408 IT		
5.4.1 GENERAL IT ADMIN	IT GENERAL ADMIN	ACTUAL NUMBER OF PCS PER DEPT
5.4.2 IT SPECIAL PROJECTS	IT SPECIAL PROJ COST	INFORMATION TECHNOLOGY EMPLOYEE TIME RECORDS
001409 PURCHASING		
6.4.1 SERVICE & SUPPLIES	CS SERV & SUPPLY ADMIN COST	# OF JES PROCESSED BY CENTRAL SERV DEPT
6.4.2 COPIER	COPIER COST	CENTRAL SERVICES BILLING RECORDS FOR USE OF COPIER
6.4.3 POSTAGE	POSTAGE COST	CENTRAL SERVICES BILLING RECORDS FOR POSTAGE USAGE
6.4.4 DEPTS PURCHASES	CS DEPT TOTAL CHRGS	CENTRAL SERVICES MONTHLY BILLING RECORDS
6.4.5 SPECIAL PURCHASES	CS SPECIAL PURCH ADMIN COST	CENTRAL SERVICES EMPLOYEE TIME RECORDS
001412 CAO		
7.4.1 BUDGET PREP	BUDGET PREP COST	EXPENDITURE PRINTOUTS
7.4.2 PERSONNEL	DEPT ASSISTANCE - PERSONNEL	PY PERSONNEL DEPT COST PLAN ALLOCATION BASIS SCH 9.5
7.4.3 MAINTENANCE	DEPT ASSISTANCE - MAINTENANCE	PY MAINTENANCE DEPT COST PLAN ALLOCATION BASIS SCH 9.5
7.4.4 CUSTODIAN	DEPT ASSISTANCE - CUSTODIAN	PY CUSTODIAN DEPT COST PLAN ALLOCATION BASIS SCH 9.5
7.4.5 IT	DEPT ASSISTANCE - IT	PY IT DEPT COST PLAN ALLOCATION BASIS SCH 9.5

COLUSA COUNTY
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
7.4.6 PURCHASING	DEPT ASSISTANCE - PURCHASING	PY PURCHASING DEPT COST PLAN ALLOCATION BASIS SCH 9.5
7.4.7 RISK MGMT	DEPT ASSISTANCE - RISK MGMT	PY RISK MGMT COST PLAN ALLOCATION
001421 AUDITOR		
8.4.1 CLAIM ACCTG	ACTUAL NUMBER OF CLAIMS	PHYSICAL CLAIM COUNT USING VENDOR HISTORY BY DEPT
8.4.2 PAYROLL ACCTG	PAYROLL POSITIONS	EMPLOYEE POSITION ALLOCATION SCHEDULE
8.4.3 INTERNAL AUDIT	INTERNAL AUDITING COST	AUDITOR DEPT EMPLOYEE TIME RECORDS
8.4.4 COST PLAN PREP	COST PLN PREP COST	DEPT EXPENDITURE PRINTOUTS AT 6/30TH
8.4.5 BUDGET PREP	BUDGET PREP COST	EXPENDITURE PRINTOUTS
8.4.6 WELFARE PAYROLL	DHHS--SAWS ADMIN COST	AUDITOR DEPT EMPLOYEE TIME RECORDS
8.4.7 SINGLE AUDIT	SINGLE AUDIT CHARGE TO SPECIFIC DEPT	MAJOR PROGS FROM SINGLE AUDIT ACT REPORT
8.4.8 GENERAL AUDIT	INTERNAL AUDIT-GENERAL	EXPENDITURE PRINTOUTS
001422 TREASURER		
9.4.1 CHECK CLEARING	CHECK CLEARING COST	PHYSICAL CHECK COUNT USING VENDOR HISTORY BY DEPT
001431 CNTY CNSL		
10.4.1 GENERAL SERVICES	CO CNSL GENERAL SERVICES	COUNTY COUNSEL TIME RECORDS
10.4.2 CO LEGAL SERVICE	CO CNSL LEGAL SERVICE	COUNTY COUNSEL DEPT TIME SHEETS
10.4.3 NON-CO LEGAL SERV	CO CNSL NON-CO LEGAL SERV	PROFESSIONAL SERVICES EXPENDITURE RECORDS 00101-1031-53180
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 - Nature and Extent of Services
For Department BUILDING DEPREC

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 2025-2026 Cost Plan, the Building costs were obtained from the actual 2023-2024 depreciation expense

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	436,525			436,525
Total To Be Allocated:	436,525			436,525

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

	Total	G&A	HALL OF RECORDS	HISTORIC COURTHOUSE	HIST CRTHS BUNKER
Other Expense & Cost					
BUILDING USE	436,525	0	8,687	64,927	0
Departmental Total					
Expenditures Per Financial Statement	436,525				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	436,525	0	8,687	64,927	0
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	436,525	0	8,687	64,927	0
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For BUILDING DEPREC					
Schedule .3 Total	436,525	0	8,687	64,927	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	106,508
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	9,013	118,506	81,428	18,793	106,508
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	9,013	118,506	81,428	18,793	106,508
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For BUILDING DEPREC					
Schedule .3 Total	9,013	118,506	81,428	18,793	106,508

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

LAW BUILDING

Other Expense & Cost	
BUILDING USE	28,663
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Functional Cost	28,663
Allocation Step 1	
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	28,663
Allocation Step 2	
2nd Allocation	0
Total For BUILDING DEPREC	
Schedule .3 Total	28,663

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

Activity - HALL OF RECORDS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001409 PURCHASING	642	7.390353	642		642		642
001411 BRD OF SUPV	1,231	14.170600	1,231		1,231		1,231
001421 AUDITOR	1,175	13.525958	1,175		1,175		1,175
001422 TREASURER	948	10.912858	948		948		948
001423 ASSESSOR	274	3.154138	274		274		274
001451 ELECTIONS	1,220	14.043974	1,220		1,220		1,220
001474 CUSTODIAN	773	8.898354	773		773		773
001570 CLERK/RECOR	2,332	26.844711	2,332		2,332		2,332
001583 PUBLIC ADMN	92	1.059054	92		92		92
Schedule .4 Total for HALL OF RECORDS	8,687	100.000000	8,687		8,687	0	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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001408 IT	861	1.326105	861		861		861
001411 BRD OF SUPV	4,647	7.157269	4,647		4,647		4,647
001412 CAO	9,406	14.487039	9,406		9,406		9,406
001421 AUDITOR	5,800	8.933109	5,800		5,800		5,800
001423 ASSESSOR	14,870	22.902645	14,870		14,870		14,870
001530A SUP CRT- HC AREA 001530	29,343	45.193833	29,343		29,343		29,343
Schedule .4 Total for HISTORIC COURTHOUSE	64,927	100.000000	64,927		64,927	0	64,927

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 DEPRECIATION

Activity - HIST CRTHS BUNKER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OUTSIDE AGENCIES	100	100.000000	0		0		0
Schedule .4 Total for HIST CRTHS BUNKER	100	100.000000	0		0	0	0

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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001561 WTR MGT	449	4.981693	449		449		449
001576 COMMUNITY DEVELOPMENT	1,833	20.337291	1,833		1,833		1,833
005719 ENVIRONMENTAL HEALTH	1,757	19.494064	1,757		1,757		1,757
007610 PUBLIC WORKS/ROADS	4,974	55.186952	4,974		4,974		4,974
Schedule .4 Total for COLUSA PLAZA	9,013	100.000000	9,013		9,013	0	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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001521 SHERIFF	25,716	21.700167	25,716		25,716		25,716
001530 SUPERIOR COURT - CJF	66,729	56.308541	66,729		66,729		66,729
001535 PROBATION	26,061	21.991292	26,061		26,061		26,061
Schedule .4 Total for MUNI COURTHOUSE	118,506	100.000000	118,506		118,506	0	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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001520 COMMUNICTNS	2,905	3.567569	2,905		2,905		2,905
001521 SHERIFF	14,553	17.872231	14,553		14,553		14,553
001534 JAIL	62,656	76.946504	62,656		62,656		62,656
001571 CORONER	541	0.664391	541		541		541
001581 OES	773	0.949305	773		773		773
Schedule .4 Total for JAIL	81,428	100.000000	81,428		81,428	0	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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001440 PERSONNEL	12,503	66.530091	12,503		12,503		12,503
001401 RISK MANAGEMENT/INSURANCE	2,462	13.100623	2,462		2,462		2,462
001412 CAO	3,828	20.369286	3,828		3,828		3,828
Schedule .4 Total for ADMIN BUILDING	18,793	100.000000	18,793		18,793	0	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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001032 COL VET	4,911	4.611008	4,911		4,911		4,911
001035 WMS VET	8,332	7.823033	8,332		8,332		8,332
001421 AUDITOR	135	0.126753	135		135		135
001473 MAINTENANCE	4,222	3.964096	4,222		4,222		4,222
001514 GRAND JURY	2,428	2.279684	2,428		2,428		2,428
001521 SHERIFF	11,045	10.370308	11,045		11,045		11,045
001560 AG COMM	3,810	3.577263	3,810		3,810		3,810
001563 YOUTH OFFEND GNT	779	0.731414	779		779		779
001565 SITES_PROJ	11,710	10.994686	11,710		11,710		11,710
001571 CORONER	152	0.142715	152		152		152
001576 COMMUNITY DEVELOPMENT	1,470	1.380204	1,470		1,470		1,470
001577 ANIMAL CTRL	3,785	3.553790	3,785		3,785		3,785
001851 VET SERV	173	0.162432	173		173		173
001921 LIBRARY	12,587	11.818114	12,587		12,587		12,587
001922 ADULT LITERACY	284	0.266652	284		284		284
001931 AG EXTENS	2,409	2.261844	2,409		2,409		2,409
005712 HEALTH	8,499	7.979832	8,499		8,499		8,499
005719 ENVIRONMENTAL HEALTH	1,953	1.833700	1,953		1,953		1,953
005723 AMBULANCE	3,849	3.613881	3,849		3,849		3,849
005810 WELFARE ADMIN	2,220	2.084390	2,220		2,220		2,220
005811 WELFARE	8,580	8.055884	8,580		8,580		8,580
007610 PUBLIC WORKS/ROADS	10,958	10.288622	10,958		10,958		10,958
182182 SRV AREA#1 CEN RCH	2,215	2.079695	2,215		2,215		2,215
Schedule .4 Total for OTHER BUILDINGS	106,506	100.000000	106,508		106,508	0	106,508

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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001431 CNTY CNSL	9,031	31.507518	9,031		9,031		9,031
001516 DIST ATTN	19,632	68.492482	19,632		19,632		19,632
Schedule .4 Total for LAW BUILDING	28,663	100.000000	28,663		28,663	0	28,663

Allocation Basis: LAW BUILDING SQ FT

Allocation Source: ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT

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

Receiving Department	Total	HALL OF RECORDS	HISTORIC COURTHOUSE	HIST CRTHS BUNKER	COLUSA PLAZA
001032 COL VET	4,911	0	0	0	0
001035 WMS VET	8,332	0	0	0	0
001440 PERSONNEL	12,503	0	0	0	0
001401 RISK MANAGEMENT/INSURANCE	2,462	0	0	0	0
001408 IT	861	0	861	0	0
001409 PURCHASING	642	642	0	0	0
001411 BRD OF SUPV	5,878	1,231	4,647	0	0
001412 CAO	13,234	0	9,406	0	0
001421 AUDITOR	7,110	1,175	5,800	0	0
001422 TREASURER	948	948	0	0	0
001423 ASSESSOR	15,144	274	14,870	0	0
001431 CNTY CNSL	9,031	0	0	0	0
001451 ELECTIONS	1,220	1,220	0	0	0
001473 MAINTENANCE	4,222	0	0	0	0
001474 CUSTODIAN	773	773	0	0	0
001514 GRAND JURY	2,428	0	0	0	0
001516 DIST ATTN	19,632	0	0	0	0
001520 COMMUNICTNS	2,905	0	0	0	0
001521 SHERIFF	51,314	0	0	0	0
001530 SUPERIOR COURT - CJF	66,729	0	0	0	0
001530A SUP CRT- HC AREA 001530	29,343	0	29,343	0	0
001534 JAIL	62,656	0	0	0	0
001535 PROBATION	26,061	0	0	0	0
001560 AG COMM	3,810	0	0	0	0
001561 WTR MGT	449	0	0	0	449
001563 YOUTH OFFEND GNT	779	0	0	0	0
001565 SITES_PROJ	11,710	0	0	0	0
001570 CLERK/RECOR	2,332	2,332	0	0	0
001571 CORONER	693	0	0	0	0
001576 COMMUNITY DEVELOPMENT	3,303	0	0	0	1,833
001577 ANIMAL CTRL	3,785	0	0	0	0
001581 OES	773	0	0	0	0
001583 PUBLIC ADMN	92	92	0	0	0
001851 VET SERV	173	0	0	0	0
001921 LIBRARY	12,587	0	0	0	0
001922 ADULT LITERACY	284	0	0	0	0
001931 AG EXTENS	2,409	0	0	0	0
005712 HEALTH	8,499	0	0	0	0
005719 ENVIRONMENTAL HEALTH	3,710	0	0	0	1,757
005723 AMBULANCE	3,849	0	0	0	0
005810 WELFARE ADMIN	2,220	0	0	0	0
005811 WELFARE	8,580	0	0	0	0
007610 PUBLIC WORKS/ROADS	15,932	0	0	0	4,974
182182 SRV AREA#1 CEN RCH	2,215	0	0	0	0
Direct Bill	0	0	0	0	0
Total	436,525	8,687	64,927	0	9,013

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

Receiving Department	MUNI COURTHOUSE	JAIL	ADMIN BUILDING	OTHER BUILDINGS	LAW BUILDING
001032 COL VET	0	0	0	4,911	0
001035 WMS VET	0	0	0	8,332	0
001440 PERSONNEL	0	0	12,503	0	0
001401 RISK MANAGEMENT/INSURANCE	0	0	2,462	0	0
001408 IT	0	0	0	0	0
001409 PURCHASING	0	0	0	0	0
001411 BRD OF SUPV	0	0	0	0	0
001412 CAO	0	0	3,828	0	0
001421 AUDITOR	0	0	0	135	0
001422 TREASURER	0	0	0	0	0
001423 ASSESSOR	0	0	0	0	0
001431 CNTY CNSL	0	0	0	0	9,031
001451 ELECTIONS	0	0	0	0	0
001473 MAINTENANCE	0	0	0	4,222	0
001474 CUSTODIAN	0	0	0	0	0
001514 GRAND JURY	0	0	0	2,428	0
001516 DIST ATTN	0	0	0	0	19,632
001520 COMMUNICTNS	0	2,905	0	0	0
001521 SHERIFF	25,716	14,553	0	11,045	0
001530 SUPERIOR COURT - CJF	66,729	0	0	0	0
001530A SUP CRT- HC AREA 001530	0	0	0	0	0
001534 JAIL	0	62,656	0	0	0
001535 PROBATION	26,061	0	0	0	0
001560 AG COMM	0	0	0	3,810	0
001561 WTR MGT	0	0	0	0	0
001563 YOUTH OFFEND GNT	0	0	0	779	0
001565 SITES_PROJ	0	0	0	11,710	0
001570 CLERK/RECOR	0	0	0	0	0
001571 CORONER	0	541	0	152	0
001576 COMMUNITY DEVELOPMENT	0	0	0	1,470	0
001577 ANIMAL CTRL	0	0	0	3,785	0
001581 OES	0	773	0	0	0
001583 PUBLIC ADMN	0	0	0	0	0
001851 VET SERV	0	0	0	173	0
001921 LIBRARY	0	0	0	12,587	0
001922 ADULT LITERACY	0	0	0	284	0
001931 AG EXTENS	0	0	0	2,409	0
005712 HEALTH	0	0	0	8,499	0
005719 ENVIRONMENTAL HEALTH	0	0	0	1,953	0
005723 AMBULANCE	0	0	0	3,849	0
005810 WELFARE ADMIN	0	0	0	2,220	0
005811 WELFARE	0	0	0	8,580	0
007610 PUBLIC WORKS/ROADS	0	0	0	10,958	0
182182 SRV AREA#1 CEN RCH	0	0	0	2,215	0
Direct Bill	0	0	0	0	0
Total	118,506	81,428	18,793	106,508	28,663

COLUSA COUNTY
Schedule .1 - Nature and Extent of Services
For Department EQUIPMENT DEPREC

Equipment Cost Schedules contain the actual costs which were taken from the County's detailed inventory records as of 6/30/2024. 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 2025-2026 Cost Plan, the Equipment costs were obtained from the actual 2023-2024 depreciation expense

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	306,755			306,755
Total To Be Allocated:	306,755			306,755

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

	Total	G&A	HEAVY TRUCKS	LIGHT TRUCKS	AUTOS
Other Expense & Cost					
EQUIPMENT USE ALLOW	306,755	0	0	21,476	169,226
Departmental Total					
Expenditures Per Financial Statement	306,755				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	306,755	0	0	21,476	169,226
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	306,755	0	0	21,476	169,226
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For EQUIPMENT DEPREC					
Schedule .3 Total	306,755	0	0	21,476	169,226

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

OTHER EQUIP

Other Expense & Cost	
EQUIPMENT USE ALLOW	116,053
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Functional Cost	116,053
Allocation Step 1	
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	116,053
Allocation Step 2	
2nd Allocation	0
Total For EQUIPMENT DEPREC	
Schedule .3 Total	116,053

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

Activity - HEAVY TRUCKS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OUTSIDE AGENCIES	1	100.000000	0		0		0
Schedule .4 Total for HEAVY TRUCKS	1	100.000000	0		0	0	0

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

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

Activity - LIGHT TRUCKS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001423 ASSESSOR	2,243	10.444217	2,243		2,243		2,243
001473 MAINTENANCE	1,929	8.982120	1,929		1,929		1,929
001560 AG COMM	6,543	30.466566	6,543		6,543		6,543
001561 WTR MGT	2,844	13.242690	2,844		2,844		2,844
001576 COMMUNITY DEVELOPMENT	1,930	8.986776	1,930		1,930		1,930
001577 ANIMAL CTRL	5,987	27.877631	5,987		5,987		5,987
Schedule .4 Total for LIGHT TRUCKS	21,476	100.000000	21,476		21,476	0	21,476

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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001473 MAINTENANCE	712	0.420739	712		712		712
001516 DIST ATTN	16,942	10.011464	16,942		16,942		16,942
001521 SHERIFF	138,868	82.060676	138,868		138,868		138,868
001535 PROBATION	3,187	1.883280	3,187		3,187		3,187
001577 ANIMAL CTRL	7,278	4.300758	7,278		7,278		7,278
001931 AG EXTENS	2,239	1.323083	2,239		2,239		2,239
Schedule .4 Total for AUTOS	169,226	100.000000	169,226		169,226	0	169,226

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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001408 IT	19,819	17.077542	19,819		19,819		19,819
001409 PURCHASING	1,314	1.132241	1,314		1,314		1,314
001451 ELECTIONS	13,130	11.313796	13,130		13,130		13,130
001473 MAINTENANCE	18,175	15.660948	18,175		18,175		18,175
001516 DIST ATTNY	856	0.737594	856		856		856
001520 COMMUNICTNS	30,457	26.244044	30,457		30,457		30,457
001521 SHERIFF	9,723	8.378069	9,723		9,723		9,723
001534 JAIL	21,394	18.434681	21,394		21,394		21,394
001921 LIBRARY	1,185	1.021085	1,185		1,185		1,185
Schedule .4 Total for OTHER EQUIP	116,053	100.000000	116,053		116,053	0	116,053

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

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

Receiving Department	Total	HEAVY TRUCKS	LIGHT TRUCKS	AUTOS	OTHER EQUIP
001408 IT	19,819	0	0	0	19,819
001409 PURCHASING	1,314	0	0	0	1,314
001423 ASSESSOR	2,243	0	2,243	0	0
001451 ELECTIONS	13,130	0	0	0	13,130
001473 MAINTENANCE	20,816	0	1,929	712	18,175
001516 DIST ATTNY	17,798	0	0	16,942	856
001520 COMMUNICTNS	30,457	0	0	0	30,457
001521 SHERIFF	148,591	0	0	138,868	9,723
001534 JAIL	21,394	0	0	0	21,394
001535 PROBATION	3,187	0	0	3,187	0
001560 AG COMM	6,543	0	6,543	0	0
001561 WTR MGT	2,844	0	2,844	0	0
001576 COMMUNITY DEVELOPMENT	1,930	0	1,930	0	0
001577 ANIMAL CTRL	13,265	0	5,987	7,278	0
001921 LIBRARY	1,185	0	0	0	1,185
001931 AG EXTENS	2,239	0	0	2,239	0
Direct Bill	0	0	0	0	0
Total	306,755	0	21,476	169,226	116,053

COLUSA COUNTY
Schedule .1 - Nature and Extent of Services
For Department 001440 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 6/30/2024.

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 2023-2024 fiscal year, which offset expenses as a cost adjustment

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	661,001			661,001
Deductions:				
FIXED ASSETS	-2,695			
Total Deductions:	-2,695			-2,695
Cost Adjustments:				
#46638 LOSS CONTROL/PREVENT FUNDS	0			
#48013 REFUND	0			
#46878 PHOTO COPY/POSTAGE	0			
#49715 DENTAL STBLZ REIMB	0			
#47959 PY INSURANCE DIVIDENDS	0			
#48034 LOSS CONTROL/PREVENT FUNDS	-4,660			
#47983 MISC- OTHER REVENUE	0			
#48030 TRANSFERS IN	0			
#59390 REIMBURSED PROJECTS	0			
Total Departmental Cost Adjustments:	-4,660			-4,660
Inbound Costs:				
BUILDING DEPREC	12,503		12,503	
001440 PERSONNEL		3,677	3,677	
001401 RISK MANAGEMENT/INSURANCE		67	67	
001408 IT		7,959	7,959	
001409 PURCHASING		2,422	2,422	
001412 CAO		7,320	7,320	
001421 AUDITOR		6,923	6,923	
001422 TREASURER		3,771	3,771	
001431 CNTY CNSL		38,971	38,971	
001473 MAINTENANCE		5,156	5,156	
001474 CUSTODIAN		13,420	13,420	
Total Allocated Additions:	12,503	89,687	102,190	102,190
Total To Be Allocated:	666,149	89,687		755,836

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

	Total	G&A	GENERAL PERSONNEL	PERSONNEL SERVICE	RISK MGMT ADMIN
Wages & Benefits					
SALARIES & BENEFITS	596,757	72,841	283,267	228,636	8,589
Other Expense & Cost					
53060 COMMUNICATIONS	1,457	0	1,457	0	0
53061 COMMUNICATIONS-CELL	720	0	720	0	0
53090 HOUSEHOLD	155	0	155	0	0
53100 INSURANCE	2,183	0	2,183	0	0
53120 MAINT-EQUIP	1,282	0	1,282	0	0
53121 MAINT-SOFTWARE	0	0	0	0	0
53150 MEMBERSHIPS	1,384	0	1,384	0	0
53170 OFFICE EXPENSE	3,237	0	3,237	0	0
53171 POSTAGE	154	0	154	0	0
53180 PROF SPEC SERV	16,360	0	16,360	0	0
53190 PUBL & LEGAL NOTCE	1,510	0	1,510	0	0
53200 RENTS/LEASE EQUIP	1,417	0	1,417	0	0
53210 RENTS/LEASE STRUC	0	0	0	0	0
53230 SPEC DEPT EXP	1,776	0	1,776	0	0
53231 SOFTWARE	13,332	0	13,332	0	0
53250 TRANS/TRAVEL	4,628	0	4,628	0	0
53274 TRANS/TRAVEL OTHER	0	0	0	0	0
53251 EDUC & TRAIN	4,802	0	4,802	0	0
53278 MEETING EXP	1,033	0	1,033	0	0
53260 UTILITIES	6,119	0	6,119	0	0
55280 CONTRIBUTIONS OTHER	0	0	0	0	0
*FIXED ASSETS	2,695	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	661,001				
Deductions					
*Total Disallowed Costs	(2,695)	0	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	0	0	0	0	0
#47959 PY INSURANCE DIVIDENDS	0	0	0	0	0
#48034 LOSS CONTROL/PREVENT FUNDS	(4,660)	0	(4,660)	0	0
#47983 MISC- OTHER REVENUE	0	0	0	0	0
#48030 TRANSFERS IN	0	0	0	0	0
#59390 REIMBURSED PROJECTS	0	0	0	0	0
Functional Cost	653,646	72,841	340,156	228,636	8,589
Allocation Step 1					
Inbound - All Others	12,503	12,503	0	0	0
Reallocate Admin Costs		(85,344)	50,558	33,523	1,263
Unallocated Costs	(3,424)	0	0	0	0

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

	Total	G&A	GENERAL PERSONNEL	PERSONNEL SERVICE	RISK MGMT ADMIN
1st Allocation	662,725	0	390,714	262,159	9,852
Allocation Step 2					
Inbound - All Others	89,687	89,687	0	0	0
Reallocate Admin Costs		(89,687)	53,131	35,229	1,327
Unallocated Costs	0	0	0	0	0
2nd Allocation	89,687	0	53,131	35,229	1,327
Total For 001440 PERSONNEL					
Schedule .3 Total	752,412	0	443,845	297,388	11,179

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

GENERAL GOVT** RETIREE HEALTH**

Wages & Benefits		
SALARIES & BENEFITS	0	3,424
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
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	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
Functional Cost	0	3,424
Allocation Step 1		
Inbound - All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	(3,424)

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

	GENERAL GOVT**	RETIREE HEALTH**
1st Allocation	0	0
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
2nd Allocation	0	0
Total For 001440 PERSONNEL		
Schedule .3 Total	0	0

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

Activity - GENERAL PERSONNEL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001440 PERSONNEL	40,000	0.941117	3,677		3,677		3,677
001401 RISK MANAGEMENT/INSURANCE	10,000	0.235279	919		919	126	1,045
001408 IT	50,000	1.176397	4,596		4,596	631	5,227
001409 PURCHASING	20,000	0.470559	1,839		1,839	252	2,091
001412 CAO	50,000	1.176397	4,596		4,596	631	5,227
001421 AUDITOR	100,000	2.352793	9,193		9,193	1,262	10,455
001422 TREASURER	35,029	0.824160	3,220		3,220	442	3,662
001423 ASSESSOR	90,000	2.117514	8,273		8,273	1,136	9,409
001431 CNTY CNSL	30,000	0.705838	2,758		2,758	379	3,136
001451 ELECTIONS	25,000	0.588198	2,298		2,298	316	2,614
001473 MAINTENANCE	50,000	1.176397	4,596		4,596	631	5,227
001474 CUSTODIAN	50,000	1.176397	4,596		4,596	631	5,227
001511 SO BAILIFF	25,000	0.588198	2,298		2,298	316	2,614
001516 DIST ATTN	98,500	2.317501	9,055		9,055	1,243	10,298
001520 COMMUNICTNS	90,000	2.117514	8,273		8,273	1,136	9,409
001521 SHERIFF	347,666	8.179863	31,960		31,960	4,387	36,347
001534 JAIL	204,916	4.821250	18,837		18,837	2,586	21,423
001535 PROBATION	128,000	3.011576	11,767		11,767	1,615	13,382
001536 VICTIM WITN 001516	21,500	0.505851	1,976		1,976	271	2,248
001560 AG COMM	127,500	2.999812	11,721		11,721	1,609	13,330
001561 WTR MGT	10,000	0.235279	919		919	126	1,045
001563 YOUTH OFFEND GNT	14,500	0.341155	1,333		1,333	183	1,516
001570 CLERK/RECOR	25,000	0.588198	2,298		2,298	316	2,614
001571 CORONER	10,000	0.235279	919		919	126	1,045
001576 COMMUNITY DEVELOPMENT	60,000	1.411676	5,516		5,516	757	6,273
001577 ANIMAL CTRL	30,000	0.705838	2,758		2,758	379	3,136
001581 OES	12,918	0.303934	1,188		1,188	163	1,351
001583 PUBLIC ADMN	304	0.007152	28		28	4	32
001851 VET SERV	10,000	0.235279	919		919	126	1,045
001921 LIBRARY	108,601	2.555157	9,983		9,983	1,370	11,354
001931 AG EXTENS	30,000	0.705838	2,758		2,758	379	3,136
003710 BEHAVIORIAL HEALTH ADMIN SERV	85,000	1.999874	7,814		7,814	1,073	8,886
003713 MENTAL HEALTH	671,333	15.795079	61,714		61,714	8,472	70,186
005712 HEALTH	210,000	4.940866	19,305		19,305	2,650	21,955
005719 ENVIRONMENTAL HEALTH	50,000	1.176397	4,596		4,596	631	5,227
005810 WELFARE ADMIN	95,000	2.235154	8,733		8,733	1,199	9,932
005811 WELFARE	590,000	13.881481	54,237		54,237	7,445	61,682
005833 SR NUTRITON	10,000	0.235279	919		919	126	1,045
007610 PUBLIC WORKS/ROADS	360,000	8.470056	33,094		33,094	4,543	37,637
011715 AIR/WTR POLL CON	42,500	0.999937	3,907		3,907	536	4,443
016475 MIGRANT HOUSING	30,000	0.705838	2,758		2,758	379	3,136
042000 TRANSIT AGENCY	110,000	2.588073	10,112		10,112	1,388	11,500
046000 EAST PARK RESERVOIR	20,000	0.470559	1,839		1,839	252	2,091
150150 LOCAL COMM CORRCTN	55,000	1.294036	5,056		5,056	694	5,750
153153 COMM CORRRTN PRFRM INCENT	17,000	0.399975	1,563		1,563	215	1,777
Schedule .4 Total for GENERAL PERSONNEL	4,250,267	100.000000	390,714		390,714	53,131	443,845

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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001408 IT	610	0.266800	699		699	94	793
001409 PURCHASING	210	0.091849	241		241	32	273
001411 BRD OF SUPV	9,769	4.272730	11,201		11,201	1,505	12,707
001412 CAO	9,303	4.068913	10,667		10,667	1,433	12,100
001421 AUDITOR	5,790	2.532410	6,639		6,639	892	7,531
001422 TREASURER	388	0.169702	445		445	60	505
001423 ASSESSOR	4,116	1.800241	4,719		4,719	634	5,354
001431 CNTY CNSL	681	0.297853	781		781	105	886
001473 MAINTENANCE	1,627	0.711611	1,866		1,866	251	2,116
001474 CUSTODIAN	2,242	0.980598	2,571		2,571	345	2,916
001516 DIST ATTN	5,700	2.493046	6,536		6,536	878	7,414
001520 COMMUNICTNS	5,537	2.421753	6,349		6,349	853	7,202
001521 SHERIFF	14,415	6.304781	16,529		16,529	2,221	18,750
001534 JAIL	2,605	1.139366	2,987		2,987	401	3,388
001535 PROBATION	6,678	2.920800	7,657		7,657	1,029	8,686
001536 VICTIM WITN 001516	84	0.036740	96		96	13	109
001559 AG ADM SERV	1,214	0.530975	1,392		1,392	187	1,579
001560 AG COMM	6,006	2.626883	6,887		6,887	925	7,812
001561 WTR MGT	21	0.009185	24		24	3	27
001570 CLERK/RECOR	4,115	1.799804	4,718		4,718	634	5,352
001576 COMMUNITY DEVELOPMENT	7,178	3.139488	8,230		8,230	1,106	9,336
001577 ANIMAL CTRL	1,057	0.462307	1,212		1,212	163	1,375
001921 LIBRARY	7,940	3.472769	9,104		9,104	1,223	10,328
001931 AG EXTENS	2,341	1.023898	2,684		2,684	361	3,045
003710 BEHAVIORIAL HEALTH ADMIN SERV	31,629	13.833780	36,267		36,267	4,874	41,141
003713 MENTAL HEALTH	5,295	2.315908	6,071		6,071	816	6,887
005712 HEALTH	2,883	1.260956	3,306		3,306	444	3,750
005719 ENVIRONMENTAL HEALTH	6,163	2.695551	7,067		7,067	950	8,016
005810 WELFARE ADMIN	19,314	8.447489	22,146		22,146	2,976	25,122
005811 WELFARE	25,243	11.040694	28,944		28,944	3,890	32,834
005812 IN HOME SUPP SERV 800000	84	0.036740	96		96	13	109
007610 PUBLIC WORKS/ROADS	19,336	8.457111	22,171		22,171	2,979	25,150
011715 AIR/WTR POLL CON	357	0.156143	409		409	55	464
015011 PARK AND REC 046000	149	0.065169	171		171	23	194
016475 MIGRANT HOUSING	13,772	6.023548	15,791		15,791	2,122	17,913
042000 TRANSIT AGENCY	4,637	2.028115	5,317		5,317	714	6,031
046000 EAST PARK RESERVOIR	147	0.064294	169		169	23	191
Schedule .4 Total for PERSONNEL SERVICE	228,636	100.000000	262,159		262,159	35,229	297,388

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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001401 RISK MANAGEMENT/INSURANCE	100	100.000000	9,852		9,852	1,327	11,179
Schedule .4 Total for RISK MGMT ADMIN	100	100.000000	9,852		9,852	1,327	11,179

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
001440 PERSONNEL	3,677	3,677	0	0
001401 RISK MANAGEMENT/INSURANCE	12,225	1,045	0	11,179
001408 IT	6,021	5,227	793	0
001409 PURCHASING	2,364	2,091	273	0
001411 BRD OF SUPV	12,707	0	12,707	0
001412 CAO	17,328	5,227	12,100	0
001421 AUDITOR	17,986	10,455	7,531	0
001422 TREASURER	4,167	3,662	505	0
001423 ASSESSOR	14,763	9,409	5,354	0
001431 CNTY CNSL	4,022	3,136	886	0
001451 ELECTIONS	2,614	2,614	0	0
001473 MAINTENANCE	7,344	5,227	2,116	0
001474 CUSTODIAN	8,143	5,227	2,916	0
001511 SO BAILIFF	2,614	2,614	0	0
001516 DIST ATTN	17,712	10,298	7,414	0
001520 COMMUNICTNS	16,611	9,409	7,202	0
001521 SHERIFF	55,097	36,347	18,750	0
001534 JAIL	24,812	21,423	3,388	0
001535 PROBATION	22,068	13,382	8,686	0
001536 VICTIM WITN 001516	2,357	2,248	109	0
001559 AG ADM SERV	1,579	0	1,579	0
001560 AG COMM	21,142	13,330	7,812	0
001561 WTR MGT	1,073	1,045	27	0
001563 YOUTH OFFEND GNT	1,516	1,516	0	0
001570 CLERK/RECOR	7,966	2,614	5,352	0
001571 CORONER	1,045	1,045	0	0
001576 COMMUNITY DEVELOPMENT	15,609	6,273	9,336	0
001577 ANIMAL CTRL	4,511	3,136	1,375	0
001581 OES	1,351	1,351	0	0
001583 PUBLIC ADMN	32	32	0	0
001851 VET SERV	1,045	1,045	0	0
001921 LIBRARY	21,681	11,354	10,328	0
001931 AG EXTENS	6,181	3,136	3,045	0
003710 BEHAVIORIAL HEALTH ADMIN SERV	50,027	8,886	41,141	0
003713 MENTAL HEALTH	77,073	70,186	6,887	0
005712 HEALTH	25,705	21,955	3,750	0
005719 ENVIRONMENTAL HEALTH	13,244	5,227	8,016	0
005810 WELFARE ADMIN	35,054	9,932	25,122	0
005811 WELFARE	94,516	61,682	32,834	0
005812 IN HOME SUPP SERV 800000	109	0	109	0
005833 SR NUTRITON	1,045	1,045	0	0
007610 PUBLIC WORKS/ROADS	62,787	37,637	25,150	0
011715 AIR/WTR POLL CON	4,908	4,443	464	0
015011 PARK AND REC 046000	194	0	194	0
016475 MIGRANT HOUSING	21,050	3,136	17,913	0
042000 TRANSIT AGENCY	17,531	11,500	6,031	0
046000 EAST PARK RESERVOIR	2,282	2,091	191	0
150150 LOCAL COMM CORRCTN	5,750	5,750	0	0
153153 COMM CORRRTN PRFRM INCENT	1,777	1,777	0	0
Direct Bill	0	0	0	0

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

Receiving Department	Total	GENERAL PERSONNEL	PERSONNEL SERVICE	RISK MGMT ADMIN
Total	752,412	443,845	297,388	11,179

COLUSA COUNTY
Schedule .1 - Nature and Extent of Services
For Department 001401 RISK MANAGEMENT/INSURANCE

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

INSURANCE ADMINISTRATION

The costs relating to the Insurance Administration function were allocated to the departments who participated in the County's self-insurance program based on the amount direct billed to them during the 2023-2024 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.

COST ADJUSTMENT

During the 2023-2024 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 2023-2024 Fiscal Year recorded in the Insurance Department's Reimbursed Projects account #001-401-59390 was used as a cost adjustment 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:	164,259			164,259
Deductions:				
FIXED ASSETS	0			
Total Deductions:	0			0
Cost Adjustments:				
#45650 AMERICAN RESCUE PLAN ACT	0			
#46632 LIAB INSUR ALT SENT	-94			
#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	-73,076			
Total Departmental Cost Adjustments:	-143,170			-143,170
Inbound Costs:				
BUILDING DEPREC	2,462		2,462	
001440 PERSONNEL	10,771	1,454	12,225	
001408 IT		1,701	1,701	
001409 PURCHASING		803	803	
001412 CAO		805	805	
001421 AUDITOR		3,470	3,470	
001422 TREASURER		3,502	3,502	
001431 CNTY CNSL		17,671	17,671	
001473 MAINTENANCE		429	429	
001474 CUSTODIAN		2,643	2,643	
Total Allocated Additions:	13,233	32,477	45,711	45,711
Total To Be Allocated:	34,322	32,477		66,800

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

	Total	G&A	INSURANCE ADMIN	RETIREE HEALTH**	GENERAL GOVT**
Wages & Benefits					
SALARIES & BENEFITS	152,438	0	149,030	3,408	0
Other Expense & Cost					
53050 CLOTHING & PERSONAL SUPPLIES	0	0	0	0	0
53060 COMMUNICATIONS	1,761	0	1,761	0	0
53061 COMMUNICATIONS-CELL	622	0	622	0	0
53090 HOUSEHOLD	0	0	0	0	0
53120 MAINT-EQUIP	2,564	0	2,564	0	0
53121 MAINT-SOFTWARE	0	0	0	0	0
53140 MEDICAL, DENTAL & LAB SUP	0	0	0	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	123	0	123	0	0
53171 POSTAGE	2	0	2	0	0
53180 PROF/SPEC SERV	842	0	842	0	0
53190 PUB/LEGL NOTIC	778	0	778	0	0
53200 RENTS EQUIP	708	0	708	0	0
53210 RENTS/LEASES STRU	0	0	0	0	0
53230 SPEC DEPT EXP	198	0	198	0	0
53231 SOFTWARE	22	0	22	0	0
53250 TRANS/TRAVEL	134	0	134	0	0
53251 EDUCATION/TRAINING	0	0	0	0	0
53253 FUEL	122	0	122	0	0
53260 UTILITIES	3,195	0	3,195	0	0
55280 CONTRIBUTION TO OTHER AGENCIES	0	0	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	164,259				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
#45650 AMERICAN RESCUE PLAN ACT	0	0	0	0	0
#46632 LIAB INSUR ALT SENT	(94)	0	(94)	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	(73,076)	0	(73,076)	0	0
Functional Cost	21,089	0	17,681	3,408	0
Allocation Step 1					
Inbound - All Others	13,233	13,233	0	0	0

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

	Total	G&A	INSURANCE ADMIN	RETIREE HEALTH**	GENERAL GOVT**
Reallocate Admin Costs		(13,233)	13,233	0	0
Unallocated Costs	(3,408)	0	0	(3,408)	0
1st Allocation	30,914	0	30,914	0	0
Allocation Step 2					
Inbound - All Others	32,477	32,477	0	0	0
Reallocate Admin Costs		(32,477)	32,477	0	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	32,477	0	32,477	0	0
Total For 001401 RISK MANAGEMENT/INSURANCE					
Schedule .3 Total	63,392	0	63,392	0	0

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

Activity - INSURANCE ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001032 COL VET	1,443	0.141271	44		44	46	90
001033 MAX VET	2,346	0.229675	71		71	75	146
001035 WMS VET	1,306	0.127858	40		40	42	81
001440 PERSONNEL	2,207	0.216067	67		67		67
001408 IT	2,427	0.237605	73		73	77	151
001409 PURCHASING	1,020	0.099859	31		31	32	63
001411 BRD OF SUPV	3,302	0.323268	100		100	105	205
001412 CAO	2,151	0.210584	65		65	69	134
001421 AUDITOR	3,975	0.389155	120		120	127	247
001422 TREASURER	41,917	4.103704	1,269		1,269	1,336	2,604
001423 ASSESSOR	12,724	1.245689	385		385	405	791
001431 CNTY CNSL	857	0.083901	26		26	27	53
001451 ELECTIONS	1,519	0.148711	46		46	48	94
001473 MAINTENANCE	13,635	1.334876	413		413	434	847
001474 CUSTODIAN	2,591	0.253661	78		78	83	161
001511 SO BAILIFF	289	0.028293	9		9	9	18
001516 DIST ATTN	6,152	0.602285	186		186	196	382
001519 PUBL DEFEND	1,081	0.105831	33		33	34	67
001520 COMMUNICTNS	2,118	0.207354	64		64	67	132
001521 SHERIFF	260,903	25.542593	7,896		7,896	8,315	16,211
001522 DRUG PREVENTTION	1,167	0.114250	35		35	37	73
001524 SHF-BOATING 001521	2,606	0.255129	79		79	83	162
001530 SUPERIOR COURT - CJF	9,776	0.957077	296		296	311	607
001534 JAIL	83,573	8.181856	2,529		2,529	2,663	5,192
001535 PROBATION	9,824	0.961777	297		297	313	610
001560 AG COMM	18,862	1.846603	571		571	601	1,172
001561 WTR MGT	778	0.076167	24		24	25	48
001563 YOUTH OFFEND GNT	1,361	0.133243	41		41	43	85
001570 CLERK/RECOR	2,589	0.253465	78		78	83	161
001571 CORONER	187	0.018307	6		6	6	12
001576 COMMUNITY DEVELOPMENT	2,410	0.235941	73		73	77	150
001577 ANIMAL CTRL	2,618	0.256304	79		79	83	163
001581 OES	318	0.031132	10		10	10	20
001583 PUBLIC ADMN	94	0.009203	3		3	3	6
001851 VET SERV	151	0.014783	5		5	5	9
001921 LIBRARY	67,182	6.577166	2,033		2,033	2,141	4,174
001922 ADULT LITERACY	172	0.016839	5		5	5	11
001931 AG EXTENS	2,988	0.292527	90		90	95	186
003710 BEHAVIORIAL HEALTH ADMIN SERV	83,562	8.180780	2,529		2,529	2,663	5,192
003711 SUBSTANCE ABUSE SERVICES	9,526	0.932602	288		288	303	592
003713 MENTAL HEALTH	131,549	12.878741	3,981		3,981	4,192	8,173
005712 HEALTH	10,114	0.990168	306		306	322	628
005719 ENVIRONMENTAL HEALTH	3,313	0.324345	100		100	106	206
005723 AMBULANCE	1,855	0.181606	56		56	59	115
005810 WELFARE ADMIN	4,439	0.434581	134		134	141	276
005811 WELFARE	29,327	2.871134	888		888	934	1,822
005833 SR NUTRITON	508	0.049734	15		15	16	32
007610 PUBLIC WORKS/ROADS	80,288	7.860253	2,430		2,430	2,558	4,988
011715 AIR/WTR POLL CON	2,514	0.246122	76		76	80	156
013578 FISH AND GAME	1,113	0.108963	34		34	35	69
016475 MIGRANT HOUSING	20,988	2.054740	635		635	669	1,304

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

Activity - INSURANCE ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
040000 SOLID WASTE	35,315	3.457364	1,069		1,069	1,125	2,194
041000 AIRPORT ENTRPSE	6,393	0.625879	193		193	204	397
042000 TRANSIT AGENCY	16,950	1.659417	513		513	540	1,053
046000 EAST PARK RESERVOIR	3,043	0.297912	92		92	97	189
110110 ALMOND PARADISE ST LITNG	270	0.026433	8		8	9	17
111111 THOMPSON ST LITNG	270	0.026433	8		8	9	17
115115 WHISPER CRK-CROSS CRK LIT	270	0.026433	8		8	9	17
150150 LOCAL COMM CORRCTN	1,265	0.123844	38		38	40	79
153153 COMM CORRTN PRFRM INCENT	1,994	0.195214	60		60	64	124
SB10 PRETRIAL RELEASE & DETENT	116	0.011356	4		4	4	7
179179 CC SERV AREA #2	1,425	0.139509	43		43	45	89
182182 SRV AREA#1 CEN RCH	1,502	0.147047	45		45	48	93
272272 MENTAL HLTH SERV FUND	1,759	0.172207	53		53	56	109
276276 MHSA PREV & EARLY INTERV	85	0.008322	3		3	3	5
277277 MHSA INNOVATION 272272	42	0.004112	1		1	1	3
301301 TRANSITIONAL HOUSING	1,029	0.100740	31		31	33	64
Schedule .4 Total for INSURANCE ADMIN	1,021,443	100.000000	30,914		30,914	32,477	63,392

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	90	90
001033 MAX VET	146	146
001035 WMS VET	81	81
001440 PERSONNEL	67	67
001408 IT	151	151
001409 PURCHASING	63	63
001411 BRD OF SUPV	205	205
001412 CAO	134	134
001421 AUDITOR	247	247
001422 TREASURER	2,604	2,604
001423 ASSESSOR	791	791
001431 CNTY CNSL	53	53
001451 ELECTIONS	94	94
001473 MAINTENANCE	847	847
001474 CUSTODIAN	161	161
001511 SO BAILIFF	18	18
001516 DIST ATTN	382	382
001519 PUBL DEFEND	67	67
001520 COMMUNICTNS	132	132
001521 SHERIFF	16,211	16,211
001522 DRUG PREVENTTION	73	73
001524 SHF-BOATING 001521	162	162
001530 SUPERIOR COURT - CJF	607	607
001534 JAIL	5,192	5,192
001535 PROBATION	610	610
001560 AG COMM	1,172	1,172
001561 WTR MGT	48	48
001563 YOUTH OFFEND GNT	85	85
001570 CLERK/RECOR	161	161
001571 CORONER	12	12
001576 COMMUNITY DEVELOPMENT	150	150
001577 ANIMAL CTRL	163	163
001581 OES	20	20
001583 PUBLIC ADMN	6	6
001851 VET SERV	9	9
001921 LIBRARY	4,174	4,174
001922 ADULT LITERACY	11	11
001931 AG EXTENS	186	186
003710 BEHAVIORIAL HEALTH ADMIN SERV	5,192	5,192
003711 SUBSTANCE ABUSE SERVICES	592	592
003713 MENTAL HEALTH	8,173	8,173
005712 HEALTH	628	628
005719 ENVIRONMENTAL HEALTH	206	206
005723 AMBULANCE	115	115
005810 WELFARE ADMIN	276	276
005811 WELFARE	1,822	1,822
005833 SR NUTRITON	32	32
007610 PUBLIC WORKS/ROADS	4,988	4,988
011715 AIR/WTR POLL CON	156	156
013578 FISH AND GAME	69	69
016475 MIGRANT HOUSING	1,304	1,304
040000 SOLID WASTE	2,194	2,194

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

Receiving Department	Total	INSURANCE ADMIN
041000 AIRPORT ENTRPSE	397	397
042000 TRANSIT AGENCY	1,053	1,053
046000 EAST PARK RESERVOIR	189	189
110110 ALMOND PARADISE ST LITNG	17	17
111111 THOMPSON ST LITNG	17	17
115115 WHISPER CRK-CROSS CRK LIT	17	17
150150 LOCAL COMM CORRCTN	79	79
153153 COMM CORRRTN PRFRM INCENT	124	124
SB10 PRETRIAL RELEASE & DETENT	7	7
179179 CC SERV AREA #2	89	89
182182 SRV AREA#1 CEN RCH	93	93
272272 MENTAL HLTH SERV FUND	109	109
276276 MHSA PREV & EARLY INTERV	5	5
277277 MHSA INNOVATION 272272	3	3
301301 TRANSITIONAL HOUSING	64	64
Direct Bill	0	0
Total	63,392	63,392

COLUSA COUNTY
Schedule .1 - Nature and Extent of Services
For Department 001408 IT

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 2023-2024 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 2023-2024 Fiscal Year.

PAYROLL SYSTEM

The Information Technology Department maintains the County's payroll system. The costs related to this function were allocated based on the number of employee positions in each department budgeted for the 2023-2024 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:	715,560			715,560
Deductions:				
FIXED ASSETS	-4,044			
Total Deductions:	-4,044			-4,044
Cost Adjustments:				
#46612 PROP TAX ADMIN	-915			
#47910 SALE OF FIXED ASSETS	0			
#47912 LOSS ON SALE/DISPOSAL OF FA	0			
#47915 DENTAL STBLZ REIMB	0			
#47983 MISC- OTHER REVENUE	0			
#47959 PY INSURANCE DIVIDEND	0			
#48012 MISC REIMBURSEMENT	0			
#48030 TRANSFERS IN	0			
#59390 REIMB PROJ	0			
Total Departmental Cost Adjustments:	-915			-915
Inbound Costs:				
BUILDING DEPREC	861		861	
EQUIPMENT DEPREC	19,819		19,819	
001440 PERSONNEL	5,296	725	6,021	
001401 RISK MANAGEMENT/INSURANCE	73	77	151	
001408 IT		6,650	6,650	
001409 PURCHASING		1,963	1,963	
001412 CAO		3,528	3,528	
001421 AUDITOR		9,169	9,169	
001422 TREASURER		5,152	5,152	
001431 CNTY CNSL		714	714	
001473 MAINTENANCE		6,264	6,264	
001474 CUSTODIAN		15,941	15,941	
Total Allocated Additions:	26,049	50,183	76,232	76,232
Total To Be Allocated:	736,650	50,183		786,833

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

	Total	G&A	GENERAL IT ADMIN	IT SPECIAL PROJECTS	RETIREE HEALTH**
Wages & Benefits					
SALARIES & WAGES	640,365	0	397,437	235,769	3,427
Other Expense & Cost					
53050 CLOTHING & PERSONAL SUPP	0	0	0	0	0
53060 COMMUNICATIONS	14,559	0	14,474	0	0
53061 COMM-CELL PHONE	3,443	0	3,423	0	0
53090 HOUSEHOLD EXPENSE	0	0	0	0	0
53100 INSURANCE	2,406	0	2,392	0	0
53120 MAINTENANCE-EQUIP	14,914	0	14,827	0	0
53121 MAINTENANCE-SOFTWARE	0	0	0	0	0
53124 MAINTENANCE-SOFTWARE	0	0	0	0	0
53130 MAINTENANCE- STRU,IMP,GRN	0	0	0	0	0
53150 MEMBERSHIPS	422	0	420	0	0
53163 FINANCE/LATE CHARGE	0	0	0	0	0
53170 OFFICE EXPENSE	435	0	432	0	0
53171 POSTAGE	10	0	10	0	0
53180 PROF SPEC SERV	375	0	373	0	0
53190 PUBL NOTICE	0	0	0	0	0
53200 RENT/LEASE EQUIPMENT	103	0	102	0	0
53220 SMALL TOOLS	75	0	75	0	0
53221 SMALL TOOL/INSTRUM- SAFETY	0	0	0	0	0
53230 SPEC DEPT EXP	2,477	0	2,463	0	0
53231 SOFTWARE	26,799	0	26,643	0	0
53250 TRANS/TRAVEL	26	0	26	0	0
53251 EDUCATION/TRAINING	3,897	0	3,874	0	0
53253 FUEL	1,210	0	1,203	0	0
*FIXED ASSETS	4,044	0	0	0	0
Departmental Total	715,560				
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	(4,044)	0	0	0	0
Cost Adjustments					
#46612 PROP TAX ADMIN	(915)	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	0	0	0	0	0
#47983 MISC- OTHER REVENUE	0	0	0	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	0	0	0	0	0
Functional Cost	710,601	0	468,174	235,769	3,427

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

	Total	G&A	GENERAL IT ADMIN	IT SPECIAL PROJECTS	RETIREE HEALTH**
Allocation Step 1					
Inbound - All Others	26,049	26,049	0	0	0
Reallocate Admin Costs		(26,049)	17,221	8,674	0
Unallocated Costs	(6,812)	0	0	0	(3,427)
1st Allocation	729,839	0	485,395	244,443	0
Allocation Step 2					
Inbound - All Others	50,183	50,183	0	0	0
Reallocate Admin Costs		(50,183)	33,176	16,711	0
Unallocated Costs	(296)	0	0	0	0
2nd Allocation	49,887	0	33,176	16,711	0
Total For 001408 IT					
Schedule .3 Total	779,725	0	518,571	261,154	0

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

GENERAL GOVT**

Wages & Benefits	
SALARIES & WAGES	3,732
Other Expense & Cost	
53050 CLOTHING & PERSONAL SUPP	0
53060 COMMUNICATIONS	85
53061 COMM-CELL PHONE	20
53090 HOUSEHOLD EXPENSE	0
53100 INSURANCE	14
53120 MAINTENANCE-EQUIP	87
53121 MAINTENANCE-SOFTWARE	0
53124 MAINTENANCE-SOFTWARE	0
53130 MAINTENANCE-STRU,IMP,GRN	0
53150 MEMBERSHIPS	2
53163 FINANCE/LATE CHARGE	0
53170 OFFICE EXPENSE	3
53171 POSTAGE	0
53180 PROF SPEC SERV	2
53190 PUBL NOTICE	0
53200 RENT/LEASE EQUIPMENT	1
53220 SMALL TOOLS	0
53221 SMALL TOOL/INSTRUM-SAFETY	0
53230 SPEC DEPT EXP	14
53231 SOFTWARE	156
53250 TRANS/TRAVEL	0
53251 EDUCATION/TRAINING	23
53253 FUEL	7
*FIXED ASSETS	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
#46612 PROP TAX ADMIN	(915)
#47910 SALE OF FIXED ASSETS	0
#47912 LOSS ON SALE/DISPOSAL OF FA	0
#47915 DENTAL STBLZ REIMB	0
#47983 MISC- OTHER REVENUE	0
#47959 PY INSURANCE DIVIDEND	0
#48012 MISC REIMBURSEMENT	0
#48030 TRANSFERS IN	0
#59390 REIMB PROJ	0
Functional Cost	3,231

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

GENERAL GOVT**

Allocation Step 1	
Inbound - All Others	0
Reallocate Admin Costs	154
Unallocated Costs	(3,385)
1st Allocation	0
Allocation Step 2	
Inbound - All Others	0
Reallocate Admin Costs	296
Unallocated Costs	(296)
2nd Allocation	0
Total For 001408 IT	
Schedule .3 Total	0

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

Activity - GENERAL IT ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001440 PERSONNEL	40,000	1.095960	5,320		5,320		5,320
001401 RISK MANAGEMENT/INSURANCE	10,000	0.273990	1,330		1,330		1,330
001408 IT	50,000	1.369950	6,650		6,650		6,650
001409 PURCHASING	20,000	0.547980	2,660		2,660	187	2,847
001411 BRD OF SUPV	50,000	1.369950	6,650		6,650	467	7,117
001412 CAO	50,000	1.369950	6,650		6,650	467	7,117
001421 AUDITOR	110,000	3.013891	14,629		14,629	1,028	15,657
001422 TREASURER	44,629	1.222790	5,935		5,935	417	6,352
001423 ASSESSOR	100,000	2.739901	13,299		13,299	935	14,234
001431 CNTY CNSL	30,000	0.821970	3,990		3,990	280	4,270
001451 ELECTIONS	30,000	0.821970	3,990		3,990	280	4,270
001473 MAINTENANCE	50,000	1.369950	6,650		6,650	467	7,117
001474 CUSTODIAN	50,000	1.369950	6,650		6,650	467	7,117
001511 SO BAILIFF	25,000	0.684975	3,325		3,325	234	3,558
001516 DIST ATTN	108,500	2.972793	14,430		14,430	1,014	15,444
001520 COMMUNICTNS	30,000	0.821970	3,990		3,990	280	4,270
001521 SHERIFF	152,025	4.165334	20,218		20,218	1,421	21,639
001534 JAIL	59,775	1.637776	7,950		7,950	559	8,508
001535 PROBATION	128,000	3.507073	17,023		17,023	1,196	18,219
001536 VICTIM WITN 001516	21,500	0.589079	2,859		2,859	201	3,060
001560 AG COMM	127,500	3.493374	16,957		16,957	1,192	18,148
001561 WTR MGT	10,000	0.273990	1,330		1,330	93	1,423
001563 YOUTH OFFEND GNT	14,500	0.397286	1,928		1,928	136	2,064
001570 CLERK/RECOR	30,000	0.821970	3,990		3,990	280	4,270
001571 CORONER	10,000	0.273990	1,330		1,330	93	1,423
001576 COMMUNITY DEVELOPMENT	60,000	1.643941	7,980		7,980	561	8,540
001577 ANIMAL CTRL	30,000	0.821970	3,990		3,990	280	4,270
001581 OES	13,200	0.361667	1,756		1,756	123	1,879
001583 PUBLIC ADMN	704	0.019289	94		94	7	100
001851 VET SERV	10,000	0.273990	1,330		1,330	93	1,423
001921 LIBRARY	108,601	2.975560	14,443		14,443	1,015	15,458
001931 AG EXTENS	30,000	0.821970	3,990		3,990	280	4,270
003710 BEHAVIORIAL HEALTH ADMIN SERV	85,000	2.328916	11,304		11,304	794	12,099
003713 MENTAL HEALTH	671,333	18.393864	89,283		89,283	6,274	95,557
005712 HEALTH	210,000	5.753792	27,929		27,929	1,963	29,891
005719 ENVIRONMENTAL HEALTH	50,000	1.369950	6,650		6,650	467	7,117
005810 WELFARE ADMIN	95,000	2.602906	12,634		12,634	888	13,522
005811 WELFARE	590,000	16.165415	78,466		78,466	5,514	83,980
005833 SR NUTRITON	10,000	0.273990	1,330		1,330	93	1,423
007610 PUBLIC WORKS/ROADS	160,000	4.383841	21,279		21,279	1,495	22,774
011715 AIR/WTR POLL CON	42,500	1.164458	5,652		5,652	397	6,049
016475 MIGRANT HOUSING	30,000	0.821970	3,990		3,990	280	4,270
042000 TRANSIT AGENCY	10,000	0.273990	1,330		1,330	93	1,423
046000 EAST PARK RESERVOIR	20,000	0.547980	2,660		2,660	187	2,847
150150 LOCAL COMM CORRCTN	55,000	1.506946	7,315		7,315	514	7,829
153153 COMM CORRTN PRFRM INCENT	17,000	0.465783	2,261		2,261	159	2,420
Schedule .4 Total for GENERAL IT ADMIN	3,649,767	100.000000	485,395		485,395	33,176	518,571

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

Activity - GENERAL IT ADMIN

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 SPECIAL PROJECTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001440 PERSONNEL	2,546	1.079871	2,640		2,640		2,640
001401 RISK MANAGEMENT/INSURANCE	358	0.151844	371		371		371
001409 PURCHASING	121	0.051321	125		125	9	134
001411 BRD OF SUPV	251	0.106460	260		260	18	278
001412 CAO	435	0.184503	451		451	31	482
001421 AUDITOR	3,619	1.534977	3,752		3,752	260	4,012
001422 TREASURER	2,518	1.067995	2,611		2,611	181	2,791
001431 CNTY CNSL	490	0.207831	508		508	35	543
001451 ELECTIONS	1,055	0.447472	1,094		1,094	76	1,169
001473 MAINTENANCE	492	0.208679	510		510	35	545
001474 CUSTODIAN	54	0.022904	56		56	4	60
001514 GRAND JURY	60	0.025449	62		62	4	67
001516 DIST ATTN	1,789	0.758794	1,855		1,855	128	1,983
001521 SHERIFF	47,514	20.152777	49,262		49,262	3,410	52,672
001535 PROBATION	2,252	0.955172	2,335		2,335	162	2,496
001536 VICTIM WITN 001516	30	0.012724	31		31	2	33
001560 AG COMM	11,954	5.070217	12,394		12,394	858	13,252
001570 CLERK/RECOR	6,491	2.753119	6,730		6,730	466	7,196
001576 COMMUNITY DEVELOPMENT	8,474	3.594196	8,786		8,786	608	9,394
001921 LIBRARY	14,298	6.064411	14,824		14,824	1,026	15,850
001931 AG EXTENS	695	0.294780	721		721	50	770
003710 BEHAVIORIAL HEALTH ADMIN SERV	27,917	11.840827	28,944		28,944	2,003	30,948
005712 HEALTH	11,917	5.054524	12,355		12,355	855	13,211
005719 ENVIRONMENTAL HEALTH	813	0.344829	843		843	58	901
005810 WELFARE ADMIN	53,668	22.762956	55,643		55,643	3,852	59,494
005811 WELFARE	31,418	13.325755	32,574		32,574	2,255	34,829
007610 PUBLIC WORKS/ROADS	1,343	0.569625	1,392		1,392	96	1,489
011715 AIR/WTR POLL CON	74	0.031387	77		77	5	82
016475 MIGRANT HOUSING	1,114	0.472496	1,155		1,155	80	1,235
042000 TRANSIT AGENCY	2,009	0.852105	2,083		2,083	144	2,227
Schedule .4 Total for IT SPECIAL PROJECTS	235,769	100.000000	244,443		244,443	16,711	261,154

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 SPECIAL PROJECTS
001440 PERSONNEL	7,959	5,320	2,640
001401 RISK MANAGEMENT/INSURANCE	1,701	1,330	371
001408 IT	6,650	6,650	0
001409 PURCHASING	2,981	2,847	134
001411 BRD OF SUPV	7,395	7,117	278
001412 CAO	7,599	7,117	482
001421 AUDITOR	19,669	15,657	4,012
001422 TREASURER	9,144	6,352	2,791
001423 ASSESSOR	14,234	14,234	0
001431 CNTY CNSL	4,813	4,270	543
001451 ELECTIONS	5,440	4,270	1,169
001473 MAINTENANCE	7,662	7,117	545
001474 CUSTODIAN	7,177	7,117	60
001511 SO BAILIFF	3,558	3,558	0
001514 GRAND JURY	67	0	67
001516 DIST ATTN	17,427	15,444	1,983
001520 COMMUNICTNS	4,270	4,270	0
001521 SHERIFF	74,311	21,639	52,672
001534 JAIL	8,508	8,508	0
001535 PROBATION	20,716	18,219	2,496
001536 VICTIM WITN 001516	3,093	3,060	33
001560 AG COMM	31,400	18,148	13,252
001561 WTR MGT	1,423	1,423	0
001563 YOUTH OFFEND GNT	2,064	2,064	0
001570 CLERK/RECOR	11,466	4,270	7,196
001571 CORONER	1,423	1,423	0
001576 COMMUNITY DEVELOPMENT	17,934	8,540	9,394
001577 ANIMAL CTRL	4,270	4,270	0
001581 OES	1,879	1,879	0
001583 PUBLIC ADMN	100	100	0
001851 VET SERV	1,423	1,423	0
001921 LIBRARY	31,308	15,458	15,850
001931 AG EXTENS	5,041	4,270	770
003710 BEHAVIORIAL HEALTH ADMIN SERV	43,046	12,099	30,948
003713 MENTAL HEALTH	95,557	95,557	0
005712 HEALTH	43,102	29,891	13,211
005719 ENVIRONMENTAL HEALTH	8,018	7,117	901
005810 WELFARE ADMIN	73,017	13,522	59,494
005811 WELFARE	118,809	83,980	34,829
005833 SR NUTRITON	1,423	1,423	0
007610 PUBLIC WORKS/ROADS	24,263	22,774	1,489
011715 AIR/WTR POLL CON	6,131	6,049	82
016475 MIGRANT HOUSING	5,505	4,270	1,235
042000 TRANSIT AGENCY	3,651	1,423	2,227
046000 EAST PARK RESERVOIR	2,847	2,847	0
150150 LOCAL COMM CORRCTN	7,829	7,829	0
153153 COMM CORRTN PRFRM INCENT	2,420	2,420	0
Direct Bill	0	0	0
Total	779,725	518,571	261,154

COLUSA COUNTY
Schedule .1 - Nature and Extent of Services
For Department 001409 PURCHASING

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 2023-2024 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 2023-2024 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 2023-2024 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 2023-2024 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 2023-2024 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.

COLUSA COUNTY
Schedule .1 - Nature and Extent of Services
For Department 001409 PURCHASING

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:	161,222			161,222
Deductions:				
FIXED ASSETS	-76			
Total Deductions:	-76			-76
Cost Adjustments:				
#46875 C/S REIMB	-16			
#47915 DENTAL STABILIZATION REIMB	0			
#47959 PY INSURANCE DIVIDEND	0			
#48013 MISC OTHER REFUNDS	0			
#48011 MISC REBATE	0			
#48030 TRANSFERS IN	0			
#59292 COPIES REIMB	-6,933			
#59295 DEPT PURCHASE	-41,427			
#59302 OUTSIDE AGENCY REIMB	-161			
Total Departmental Cost Adjustments:	-48,537			-48,537
Inbound Costs:				
BUILDING DEPREC	642		642	
EQUIPMENT DEPREC	1,314		1,314	
001440 PERSONNEL	2,079	285	2,364	
001401 RISK MANAGEMENT/INSURANCE	31	32	63	
001408 IT	2,785	196	2,981	
001409 PURCHASING		1,652	1,652	
001412 CAO		2,158	2,158	
001421 AUDITOR		4,297	4,297	
001422 TREASURER		3,031	3,031	
001431 CNTY CNSL		16,333	16,333	
001473 MAINTENANCE		2,592	2,592	
001474 CUSTODIAN		15,499	15,499	
Total Allocated Additions:	6,852	46,073	52,925	52,925
Total To Be Allocated:	119,461	46,073		165,534

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

	Total	G&A	SERVICE & SUPPLIES	COPIER	POSTAGE
Wages & Benefits					
SALARIES & BENEFITS	103,373	57,295	13,305	107	5,500
Other Expense & Cost					
53060 COMMUNICATIONS	687	687	0	0	0
53061 COMMUNICATIONS-CELL	360	360	0	0	0
53090 HOUSEHOLD	0	0	0	0	0
53100 INSURANCE	1,009	1,009	0	0	0
53120 MAINT-EQUIPMENT	1,707	0	0	1,707	0
53121 MAINT-SOFTWARE	0	0	0	0	0
53150 MEMBERSHIPS	607	607	0	0	0
53161 BANK FEES	0	0	0	0	0
53163 FINANCE/LATE CHARGES	46	0	0	0	0
53170 OFFICE EXPENSE	1,157	1,157	0	0	0
53174 SERVICES & SUPPLIES	0	0	0	0	0
53171 POSTAGE	41	0	0	0	41
53176 POSTAGE-OTHER DEPTS	42,000	0	0	0	0
53180 PROF/SPEC SERVICES	1	1	0	0	0
53190 PUBL/LEGAL NOTICES	112	112	0	0	0
53200 RENTS & LEASES	9,786	0	0	4,735	5,051
53230 SPECIAL DEPT EXP	34	34	0	0	0
53231 SOFTWARE	226	226	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	76	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	161,222				
Deductions					
*Total Disallowed Costs	(76)	0	0	0	0
Cost Adjustments					
#46875 C/S REIMB	(16)	0	0	0	0
#47915 DENTAL STABILIZATION REIMB	0	0	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
#59292 COPIES REIMB	(6,933)	0	0	0	0
#59295 DEPT PURCHASE	(41,427)	(6,491)	0	0	0
#59302 OUTSIDE AGENCY REIMB	(161)	0	0	0	0
Functional Cost					
	112,609	54,997	13,305	6,549	10,592

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

	Total	G&A	SERVICE & SUPPLIES	COPIER	POSTAGE
Allocation Step 1					
Inbound - All Others	6,852	6,852	0	0	0
Reallocate Admin Costs		(61,849)	14,281	7,032	11,374
Unallocated Costs	0	0	0	0	0
1st Allocation	119,461	0	27,586	13,581	21,966
Allocation Step 2					
Inbound - All Others	46,073	46,073	0	0	0
Reallocate Admin Costs		(46,073)	10,638	5,239	8,473
Unallocated Costs	0	0	0	0	0
2nd Allocation	46,073	0	10,638	5,239	8,473
Total For 001409 PURCHASING					
Schedule .3 Total	165,534	0	38,224	18,820	30,439

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	27,166	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	46	0	0	0
53170 OFFICE EXPENSE	0	0	0	0
53174 SERVICES & SUPPLIES	0	0	0	0
53171 POSTAGE	0	0	0	0
53176 POSTAGE-OTHER DEPTS	42,000	0	0	0
53180 PROF/SPEC SERVICES	0	0	0	0
53190 PUBL/LEGAL NOTICES	0	0	0	0
53200 RENTS & LEASES	0	0	0	0
53230 SPECIAL DEPT EXP	0	0	0	0
53231 SOFTWARE	0	0	0	0
53250 TRANS/TRAVEL	0	0	0	0
53251 EDUCATION & TRAINING	0	0	0	0
53253 FUEL	0	0	0	0
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 Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
#46875 C/S REIMB	(16)	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
#59292 COPIES REIMB	(6,933)	0	0	0
#59295 DEPT PURCHASE	(34,936)	0	0	0
#59302 OUTSIDE AGENCY REIMB	(161)	0	0	0
Functional Cost	0	27,166	0	0

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

	DEPTS PURCHASES	SPECIAL PURCHASES	RETIREE HEALTH**	GENERAL GOVT**
Allocation Step 1				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	0	29,162	0	0
Unallocated Costs	0	0	0	0
1st Allocation	0	56,328	0	0
Allocation Step 2				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	0	21,724	0	0
Unallocated Costs	0	0	0	0
2nd Allocation	0	21,724	0	0
Total For 001409 PURCHASING				
Schedule .3 Total	0	78,051	0	0

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

Activity - SERVICE & SUPPLIES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001440 PERSONNEL	11	3.642384	1,005		1,005		1,005
001401 RISK MANAGEMENT/INSURANCE	3	0.993377	274		274		274
001408 IT	5	1.655629	457		457		457
001409 PURCHASING	18	5.960265	1,644		1,644		1,644
001411 BRD OF SUPV	4	1.324503	365		365	161	526
001412 CAO	12	3.973510	1,096		1,096	482	1,578
001421 AUDITOR	12	3.973510	1,096		1,096	483	1,579
001422 TREASURER	12	3.973510	1,096		1,096	482	1,578
001423 ASSESSOR	12	3.973510	1,096		1,096	482	1,578
001431 CNTY CNSL	12	3.973510	1,096		1,096	482	1,578
001451 ELECTIONS	12	3.973510	1,096		1,096	482	1,578
001473 MAINTENANCE	2	0.662252	183		183	80	263
001474 CUSTODIAN	12	3.973510	1,096		1,096	482	1,578
001516 DIST ATTN	12	3.973510	1,096		1,096	482	1,578
001535 PROBATION	12	3.973510	1,096		1,096	482	1,578
001536 VICTIM WITN 001516	9	2.980132	822		822	361	1,183
001560 AG COMM	12	3.973510	1,096		1,096	482	1,578
001570 CLERK/RECOR	12	3.973510	1,096		1,096	482	1,578
001576 COMMUNITY DEVELOPMENT	12	3.973510	1,096		1,096	482	1,578
001851 VET SERV	2	0.662252	183		183	80	263
001921 LIBRARY	12	3.973510	1,096		1,096	482	1,578
001922 ADULT LITERACY	3	0.993377	274		274	120	394
003713 MENTAL HEALTH	12	3.973510	1,096		1,096	482	1,578
005712 HEALTH	12	3.973510	1,096		1,096	482	1,578
005719 ENVIRONMENTAL HEALTH	12	3.973510	1,096		1,096	482	1,578
005810 WELFARE ADMIN	1	0.331126	91		91	40	131
005811 WELFARE	12	3.973510	1,096		1,096	482	1,578
011715 AIR/WTR POLL CON	12	3.973510	1,096		1,096	482	1,578
013578 FISH AND GAME	12	3.973510	1,096		1,096	482	1,578
016475 MIGRANT HOUSING	7	2.317881	639		639	281	920
041000 AIRPORT ENTRPSE	3	0.993377	274		274	120	394
428000 COL CEM DIST	6	1.986755	548		548	241	789
Schedule .4 Total for SERVICE & SUPPLIES	302	100.000000	27,586		27,586	10,638	38,224

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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001401 RISK MANAGEMENT/INSURANCE	15	1.261564	171		171		171
001408 IT	16	1.345669	183		183		183
001411 BRD OF SUPV	4	0.336417	46		46	18	64
001412 CAO	461	38.772078	5,266		5,266	2,086	7,351
001421 AUDITOR	112	9.419680	1,279		1,279	507	1,786
001422 TREASURER	108	9.083263	1,234		1,234	489	1,722
001474 CUSTODIAN	45	3.784693	514		514	204	718
001576 COMMUNITY DEVELOPMENT	24	2.018503	274		274	109	383
013578 FISH AND GAME	10	0.841043	114		114	45	159
041000 AIRPORT ENTRPSE	315	26.492851	3,598		3,598	1,425	5,023
OUTSIDE AGENCIES	79	6.644239	902		902	357	1,260
Schedule .4 Total for COPIER	1,189	100.000000	13,581		13,581	5,239	18,820

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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001440 PERSONNEL	154	0.324847	71		71		71
001401 RISK MANAGEMENT/INSURANCE	2	0.004219	1		1		1
001408 IT	10	0.021094	5		5		5
001409 PURCHASING	17	0.035860	8		8		8
001411 BRD OF SUPV	58	0.122345	27		27	10	37
001412 CAO	1,026	2.164237	475		475	184	659
001421 AUDITOR	5,872	12.386356	2,721		2,721	1,054	3,774
001422 TREASURER	7,782	16.415297	3,606		3,606	1,396	5,002
001423 ASSESSOR	4,834	10.196806	2,240		2,240	867	3,107
001431 CNTY CNSL	484	1.020946	224		224	87	311
001451 ELECTIONS	1,937	4.085894	898		898	348	1,245
001473 MAINTENANCE	19	0.040078	9		9	3	12
001516 DIST ATTN	841	1.774000	390		390	151	541
001535 PROBATION	1,182	2.493303	548		548	212	760
001536 VICTIM WITN 001516	109	0.229924	51		51	20	70
001560 AG COMM	350	0.738288	162		162	63	225
001570 CLERK/RECOR	1,860	3.923471	862		862	334	1,196
001576 COMMUNITY DEVELOPMENT	1,122	2.366739	520		520	201	721
001851 VET SERV	4	0.008438	2		2	1	3
001921 LIBRARY	908	1.915329	421		421	163	584
001922 ADULT LITERACY	3	0.006328	1		1	1	2
003710 BEHAVIORIAL HEALTH ADMIN SERV	50	0.105470	23		23	9	32
003713 MENTAL HEALTH	1,504	3.172527	697		697	270	967
005712 HEALTH	1,245	2.626194	577		577	223	800
005719 ENVIRONMENTAL HEALTH	661	1.394309	306		306	119	425
005810 WELFARE ADMIN	296	0.624380	137		137	53	190
005811 WELFARE	13,429	28.327040	6,222		6,222	2,410	8,632
011715 AIR/WTR POLL CON	1,263	2.664164	585		585	227	812
013578 FISH AND GAME	175	0.369144	81		81	31	113
016475 MIGRANT HOUSING	13	0.027422	6		6	2	8
041000 AIRPORT ENTRPSE	4	0.008438	2		2	1	3
179179 CC SERV AREA #2	71	0.149767	33		33	13	46
428000 COL CEM DIST	104	0.219377	48		48	19	67
OUTSIDE AGENCIES	18	0.037969	8		8	3	11
Schedule .4 Total for POSTAGE	47,407	100.000000	21,966		21,966	8,473	30,439

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

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

Activity - DEPTS PURCHASES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PURCHASING	100	100.000000	0		0		0
Schedule .4 Total for DEPTS PURCHASES	100	100.000000	0		0	0	0

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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001141 SHERIFF-SLESF 001521	755	2.779209	1,565		1,565	638	2,203
001440 PERSONNEL	649	2.389016	1,346		1,346		1,346
001401 RISK MANAGEMENT/INSURANCE	172	0.633144	357		357		357
001408 IT	636	2.341162	1,319		1,319		1,319
001411 BRD OF SUPV	517	1.903114	1,072		1,072	437	1,509
001412 CAO	1,590	5.852904	3,297		3,297	1,344	4,640
001421 AUDITOR	305	1.122727	632		632	258	890
001422 TREASURER	490	1.803725	1,016		1,016	414	1,430
001423 ASSESSOR	331	1.218435	686		686	280	966
001431 CNTY CNSL	40	0.147243	83		83	34	117
001451 ELECTIONS	490	1.803725	1,016		1,016	414	1,430
001473 MAINTENANCE	2,266	8.341309	4,698		4,698	1,915	6,613
001474 CUSTODIAN	451	1.660163	935		935	381	1,316
001513 HOME SECUR 001581	437	1.608628	906		906	369	1,275
001514 GRAND JURY	27	0.099389	56		56	23	79
001516 DIST ATTN	159	0.585290	330		330	134	464
001520 COMMUNICTNS	66	0.242951	137		137	56	193
001521 SHERIFF	954	3.511743	1,978		1,978	806	2,784
001534 JAIL	888	3.268792	1,841		1,841	750	2,592
001535 PROBATION	517	1.903114	1,072		1,072	437	1,509
001536 VICTIM WITN 001516	106	0.390194	220		220	90	309
001560 AG COMM	172	0.633144	357		357	145	502
001563 YOUTH OFFEND GNT	53	0.195097	110		110	45	155
001570 CLERK/RECOR	371	1.365678	769		769	313	1,083
001571 CORONER	119	0.438048	247		247	101	347
001576 COMMUNITY DEVELOPMENT	119	0.438048	247		247	101	347
001577 ANIMAL CTRL	172	0.633144	357		357	145	502
001581 OES	13	0.047854	27		27	11	38
001921 LIBRARY	146	0.537437	303		303	123	426
001922 ADULT LITERACY	27	0.099389	56		56	23	79
001931 AG EXTENS	13	0.047854	27		27	11	38
003710 BEHAVIORIAL HEALTH ADMIN SERV	13	0.047854	27		27	11	38
003711 SUBSTANCE ABUSE SERVICES	199	0.732533	413		413	168	581
003713 MENTAL HEALTH	1,577	5.805050	3,270		3,270	1,333	4,602
005712 HEALTH	1,802	6.633292	3,736		3,736	1,523	5,259
005719 ENVIRONMENTAL HEALTH	212	0.780387	440		440	179	619
005810 WELFARE ADMIN	636	2.341162	1,319		1,319	537	1,856
005811 WELFARE	2,306	8.488552	4,781		4,781	1,949	6,731
005833 SR NUTRITON	305	1.122727	632		632	258	890
007610 PUBLIC WORKS/ROADS	1,471	5.414857	3,050		3,050	1,243	4,293
016475 MIGRANT HOUSING	848	3.121549	1,758		1,758	717	2,475
040000 SOLID WASTE	93	0.342340	193		193	79	271
042000 TRANSIT AGENCY	159	0.585290	330		330	134	464
132132 CIVIL FEE CAP PROJ 001521	13	0.047854	27		27	11	38
150150 LOCAL COMM CORRCTN	225	0.828241	467		467	190	657
272272 MENTAL HLTH SERV FUND	1,193	4.391519	2,474		2,474	1,008	3,482
275275 MHSA EDUC & TRAIN 272272	27	0.099389	56		56	23	79
276276 MHSA PREV & EARLY INTERV	358	1.317824	742		742	302	1,045
277277 MHSA INNOVATION 272272	212	0.780387	440		440	179	619
279279 MHSA CAP FAC 272272	517	1.903114	1,072		1,072	437	1,509

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

Activity - SPECIAL PURCHASES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
282282 SAFE HEAVEN PROJ 276276	13	0.047854	27		27	11	38
428000 COL CEM DIST	451	1.660163	935		935	381	1,316
451000 WILLIAMS CEM	66	0.242951	137		137	56	193
OUTSIDE AGENCIES	1,419	5.223441	2,942		2,942	1,199	4,141
Schedule .4 Total for SPECIAL PURCHASES	27,166	100.000000	56,328		56,328	21,724	78,051

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

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 001409 PURCHASING

Receiving Department	Total	SERVICE & SUPPLIES	COPIER	POSTAGE	DEPTS PURCHASES
001141 SHERIFF-SLESF 001521	2,203	0	0	0	0
001440 PERSONNEL	2,422	1,005	0	71	0
001401 RISK MANAGEMENT/INSURANCE	803	274	171	1	0
001408 IT	1,963	457	183	5	0
001409 PURCHASING	1,652	1,644	0	8	0
001411 BRD OF SUPV	2,136	526	64	37	0
001412 CAO	14,229	1,578	7,351	659	0
001421 AUDITOR	8,030	1,579	1,786	3,774	0
001422 TREASURER	9,732	1,578	1,722	5,002	0
001423 ASSESSOR	5,651	1,578	0	3,107	0
001431 CNTY CNSL	2,006	1,578	0	311	0
001451 ELECTIONS	4,253	1,578	0	1,245	0
001473 MAINTENANCE	6,888	263	0	12	0
001474 CUSTODIAN	3,612	1,578	718	0	0
001513 HOME SECUR 001581	1,275	0	0	0	0
001514 GRAND JURY	79	0	0	0	0
001516 DIST ATTNV	2,582	1,578	0	541	0
001520 COMMUNICTNS	193	0	0	0	0
001521 SHERIFF	2,784	0	0	0	0
001534 JAIL	2,592	0	0	0	0
001535 PROBATION	3,846	1,578	0	760	0
001536 VICTIM WITN 001516	1,563	1,183	0	70	0
001560 AG COMM	2,305	1,578	0	225	0
001563 YOUTH OFFEND GNT	155	0	0	0	0
001570 CLERK/RECOR	3,856	1,578	0	1,196	0
001571 CORONER	347	0	0	0	0
001576 COMMUNITY DEVELOPMENT	3,029	1,578	383	721	0
001577 ANIMAL CTRL	502	0	0	0	0
001581 OES	38	0	0	0	0
001851 VET SERV	265	263	0	3	0
001921 LIBRARY	2,588	1,578	0	584	0
001922 ADULT LITERACY	475	394	0	2	0
001931 AG EXTENS	38	0	0	0	0
003710 BEHAVIORIAL HEALTH ADMIN SERV	70	0	0	32	0
003711 SUBSTANCE ABUSE SERVICES	581	0	0	0	0
003713 MENTAL HEALTH	7,147	1,578	0	967	0
005712 HEALTH	7,637	1,578	0	800	0
005719 ENVIRONMENTAL HEALTH	2,621	1,578	0	425	0
005810 WELFARE ADMIN	2,178	131	0	190	0
005811 WELFARE	16,941	1,578	0	8,632	0
005833 SR NUTRITON	890	0	0	0	0
007610 PUBLIC WORKS/ROADS	4,293	0	0	0	0
011715 AIR/WTR POLL CON	2,390	1,578	0	812	0
013578 FISH AND GAME	1,850	1,578	159	113	0
016475 MIGRANT HOUSING	3,404	920	0	8	0
040000 SOLID WASTE	271	0	0	0	0
041000 AIRPORT ENTRPSE	5,420	394	5,023	3	0
042000 TRANSIT AGENCY	464	0	0	0	0
132132 CIVIL FEE CAP PROJ 001521	38	0	0	0	0
150150 LOCAL COMM CORRCTN	657	0	0	0	0
179179 CC SERV AREA #2	46	0	0	46	0

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 001409 PURCHASING

Receiving Department	Total	SERVICE & SUPPLIES	COPIER	POSTAGE	DEPTS PURCHASES
272272 MENTAL HLTH SERV FUND	3,482	0	0	0	0
275275 MHSA EDUC & TRAIN 272272	79	0	0	0	0
276276 MHSA PREV & EARLY INTERV	1,045	0	0	0	0
277277 MHSA INNOVATION 272272	619	0	0	0	0
279279 MHSA CAP FAC 272272	1,509	0	0	0	0
282282 SAFE HEAVEN PROJ 276276	38	0	0	0	0
428000 COL CEM DIST	2,172	789	0	67	0
451000 WILLIAMS CEM	193	0	0	0	0
OUTSIDE AGENCIES	5,412	0	1,260	11	0
Direct Bill	0	0	0	0	0
Total	165,534	38,224	18,820	30,439	0

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 001409 PURCHASING

Receiving Department	SPECIAL PURCHASES
001141 SHERIFF-SLESF 001521	2,203
001440 PERSONNEL	1,346
001401 RISK MANAGEMENT/INSURANCE	357
001408 IT	1,319
001409 PURCHASING	0
001411 BRD OF SUPV	1,509
001412 CAO	4,640
001421 AUDITOR	890
001422 TREASURER	1,430
001423 ASSESSOR	966
001431 CNTY CNSL	117
001451 ELECTIONS	1,430
001473 MAINTENANCE	6,613
001474 CUSTODIAN	1,316
001513 HOME SECUR 001581	1,275
001514 GRAND JURY	79
001516 DIST ATTN	464
001520 COMMUNICTNS	193
001521 SHERIFF	2,784
001534 JAIL	2,592
001535 PROBATION	1,509
001536 VICTIM WITN 001516	309
001560 AG COMM	502
001563 YOUTH OFFEND GNT	155
001570 CLERK/RECOR	1,083
001571 CORONER	347
001576 COMMUNITY DEVELOPMENT	347
001577 ANIMAL CTRL	502
001581 OES	38
001851 VET SERV	0
001921 LIBRARY	426
001922 ADULT LITERACY	79
001931 AG EXTENS	38
003710 BEHAVIORIAL HEALTH ADMIN SERV	38
003711 SUBSTANCE ABUSE SERVICES	581
003713 MENTAL HEALTH	4,602
005712 HEALTH	5,259
005719 ENVIRONMENTAL HEALTH	619
005810 WELFARE ADMIN	1,856
005811 WELFARE	6,731
005833 SR NUTRITON	890
007610 PUBLIC WORKS/ROADS	4,293
011715 AIR/WTR POLL CON	0
013578 FISH AND GAME	0
016475 MIGRANT HOUSING	2,475
040000 SOLID WASTE	271
041000 AIRPORT ENTRPSE	0
042000 TRANSIT AGENCY	464
132132 CIVIL FEE CAP PROJ 001521	38
150150 LOCAL COMM CORRCTN	657
179179 CC SERV AREA #2	0

COLUSA COUNTY
Schedule .5 - Allocation Summary
For Department 001409 PURCHASING

Receiving Department	SPECIAL PURCHASES
272272 MENTAL HLTH SERV FUND	3,482
275275 MHSA EDUC & TRAIN 272272	79
276276 MHSA PREV & EARLY INTERV	1,045
277277 MHSA INNOVATION 272272	619
279279 MHSA CAP FAC 272272	1,509
282282 SAFE HEAVEN PROJ 276276	38
428000 COL CEM DIST	1,316
451000 WILLIAMS CEM	193
OUTSIDE AGENCIES	4,141
Direct Bill	0
Total	<u>78,051</u>

COLUSA COUNTY
Schedule .1 - Nature and Extent of Services
For Department 001412 CAO

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 2023-2024 fiscal year, which offset expenses as a cost adjustment.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	850,865			850,865
Deductions:				
FIXED ASSETS	-1,266			
Total Deductions:	-1,266			-1,266
Cost Adjustments:				
#47959 PY INSURANCE DIVIDEND	0			
#47983 MISC-OTHER REVENUE	0			
#47915 DENTAL STBLZ REIMB	0			
#48012 MISC REIMB	-10			
#48030 TRANSFERS IN	0			
Total Departmental Cost Adjustments:	-10			-10
Inbound Costs:				
BUILDING DEPREC	13,234		13,234	
001440 PERSONNEL	15,263	2,064	17,328	
001401 RISK	65	69	134	
MANAGEMENT/INSURANCE				
001408 IT	7,101	498	7,599	
001409 PURCHASING	10,134	4,095	14,229	
001412 CAO		9,893	9,893	
001421 AUDITOR		9,415	9,415	
001422 TREASURER		4,310	4,310	
001431 CNTY CNSL		28,029	28,029	
001473 MAINTENANCE		16,172	16,172	
001474 CUSTODIAN		20,964	20,964	
Total Allocated Additions:	45,797	95,509	141,307	141,307
Total To Be Allocated:	895,386	95,509		990,896

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

	Total	G&A	BUDGET PREP	PERSONNEL	MAINTENANCE
Wages & Benefits					
Salaries & Wages	785,782	0	156,493	36,561	22,624
Other Expense & Cost					
53060 COMMUNICATIONS	1,540	0	0	0	0
53090 HOUSEHOLD EXPENSE	0	0	0	0	0
53061 COMMUNICATIONS-CELL	2,238	0	0	0	0
53100 INSURANCE	2,125	0	0	0	0
53120 MAINTENANCE-EQUIPMENT	7,315	0	0	0	0
53121 MAINTENANCE-SOFTWARE	0	0	0	0	0
53150 MEMBERSHIPS	15,982	0	0	0	0
53163 FINANCE/LATE CHARGES	11	0	0	0	0
53170 OFFICE EXPENSE	4,065	0	0	0	0
53171 POSTAGE	1,099	0	0	0	0
53180 PROFESSIONAL SPEC SERV	3,082	0	0	0	0
53190 PUBL & LEGAL NOTICE	1,753	0	0	0	0
53200 RENTS & LEASES EQUIP	3,095	0	0	0	0
53229 INDIRECT OVERHEAD COSTS	0	0	0	0	0
53230 SPECIAL DEPT EXPENSE	85	0	0	0	0
53231 SOFTWARE	12,042	0	0	0	0
53250 TRANSPORTATION & TRAVEL	4,910	0	0	0	0
53274 TRANSPORT & TRAVEL- VENDOR	0	0	0	0	0
53251 EDUCATION & TRAINING	2,945	0	0	0	0
53260 UTILITIES	1,530	0	0	0	0
*FIXED ASSETS	1,266	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	850,865				
Deductions					
*Total Disallowed Costs	(1,266)	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	0
#48012 MISC REIMB	(10)	0	0	0	0
#48030 TRANSFERS IN	0	0	0	0	0
Functional Cost	849,589	0	156,493	36,561	22,624
Allocation Step 1					
Inbound - All Others	45,797	45,797	0	0	0
Reallocate Admin Costs		(45,797)	8,468	1,978	1,223
Unallocated Costs	(485,524)	0	0	0	0
1st Allocation	409,862	0	164,961	38,539	23,847
Allocation Step 2					
Inbound - All Others	95,509	95,509	0	0	0
Reallocate Admin Costs		(95,509)	17,660	4,126	2,550

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

	Total	G&A	BUDGET PREP	PERSONNEL	MAINTENANCE
Unallocated Costs	(51,632)	0	0	0	0
2nd Allocation	43,877	0	17,660	4,126	2,550
Total For 001412 CAO					
Schedule .3 Total	453,739	0	182,621	42,665	26,397

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

	CUSTODIAN	IT	PURCHASING	RISK MGMT	GENERAL GOV'T**
Wages & Benefits					
Salaries & Wages	3,490	9,620	122,513	37,522	393,549
Other Expense & Cost					
53060 COMMUNICATIONS	0	0	0	0	1,540
53090 HOUSEHOLD EXPENSE	0	0	0	0	0
53061 COMMUNICATIONS-CELL	0	0	0	0	2,238
53100 INSURANCE	0	0	0	0	2,125
53120 MAINTENANCE-EQUIPMENT	0	0	0	0	7,315
53121 MAINTENANCE-SOFTWARE	0	0	0	0	0
53150 MEMBERSHIPS	0	0	0	0	15,982
53163 FINANCE/LATE CHARGES	0	0	0	0	11
53170 OFFICE EXPENSE	0	0	0	0	4,065
53171 POSTAGE	0	0	0	0	1,099
53180 PROFESSIONAL SPEC SERV	0	0	0	0	3,082
53190 PUBL & LEGAL NOTICE	0	0	0	0	1,753
53200 RENTS & LEASES EQUIP	0	0	0	0	3,095
53229 INDIRECT OVERHEAD COSTS	0	0	0	0	0
53230 SPECIAL DEPT EXPENSE	0	0	0	0	85
53231 SOFTWARE	0	0	0	0	12,042
53250 TRANSPORTATION & TRAVEL	0	0	0	0	4,910
53274 TRANSPORT & TRAVEL- VENDOR	0	0	0	0	0
53251 EDUCATION & TRAINING	0	0	0	0	2,945
53260 UTILITIES	0	0	0	0	1,530
*FIXED ASSETS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	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	0
#48012 MISC REIMB	0	0	0	0	(10)
#48030 TRANSFERS IN	0	0	0	0	0
Functional Cost	3,490	9,620	122,513	37,522	457,356
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	188	522	6,631	2,029	24,758
Unallocated Costs	0	0	0	0	(482,114)
1st Allocation	3,678	10,142	129,144	39,551	0
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	392	1,089	13,830	4,231	51,632

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

	CUSTODIAN	IT	PURCHASING	RISK MGMT	GENERAL GOV'T**
Unallocated Costs	0	0	0	0	(51,632)
2nd Allocation	392	1,089	13,830	4,231	0
Total For 001412 CAO					
Schedule .3 Total	4,069	11,231	142,974	43,782	0

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

RETIREE HEALTH**

Wages & Benefits	
Salaries & Wages	3,410
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 Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	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
Functional Cost	3,410
Allocation Step 1	
Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	(3,410)
1st Allocation	0
Allocation Step 2	
Inbound - All Others	0
Reallocate Admin Costs	0

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

RETIREE HEALTH**	
Unallocated Costs	0
2nd Allocation	0
Total For 001412 CAO	
Schedule .3 Total	0

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

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001032 COL VET	7,126	0.007278	12		12	1	13
001033 MAX VET	6,250	0.006383	11		11	1	12
001035 WMS VET	14,328	0.014633	24		24	3	27
001440 PERSONNEL	660,999	0.675071	1,114		1,114		1,114
001401 RISK MANAGEMENT/INSURANCE	164,261	0.167758	277		277		277
001403 EE_BENEFITS	6,971	0.007119	12		12	1	13
001406 SURVERYOR	52,361	0.053476	88		88	10	98
001408 IT	715,560	0.730794	1,206		1,206		1,206
001409 PURCHASING	161,222	0.164654	272		272		272
001411 BRD OF SUPV	812,731	0.830034	1,369		1,369	150	1,520
001412 CAO	850,865	0.868980	1,433		1,433		1,433
001421 AUDITOR	1,612,427	1.646755	2,716		2,716	299	3,015
001422 TREASURER	720,608	0.735950	1,214		1,214	133	1,347
001423 ASSESSOR	1,394,963	1.424661	2,350		2,350	258	2,608
001426 REV/REC	2,595	0.002650	4		4	0	5
001431 CNTY CNSL	742,111	0.757910	1,250		1,250	137	1,388
001451 ELECTIONS	589,009	0.601549	992		992	109	1,101
001473 MAINTENANCE	611,257	0.624270	1,030		1,030	113	1,143
001474 CUSTODIAN	532,020	0.543347	896		896	98	995
001492 ADVERTISING	(135)	(0.000138)	0		0	0	0
001511 SO BAILIFF	399,390	0.407893	673		673	74	747
001513 HOME SECUR 001581	105,605	0.107853	178		178	20	197
001514 GRAND JURY	43,171	0.044090	73		73	8	81
001516 DIST ATTNV	2,104,129	2.148925	3,545		3,545	390	3,935
001519 PUBL DEFEND	388,325	0.396592	654		654	72	726
001520 COMMUNICTNS	855,183	0.873390	1,441		1,441	158	1,599
001521 SHERIFF	6,605,927	6.746565	11,129		11,129	1,223	12,352
001522 DRUG PREVENTTION	259,719	0.265248	438		438	48	486
001524 SHF-BOATING 001521	185,337	0.189283	312		312	34	346
001530 SUPERIOR COURT - CJF	693,206	0.707964	1,168		1,168	128	1,296
001533 JUV FAC	830,920	0.848610	1,400		1,400	154	1,554
001534 JAIL	4,553,063	4.649996	7,671		7,671	843	8,514
001535 PROBATION	1,992,062	2.034472	3,356		3,356	369	3,725
001536 VICTIM WITN 001516	169,162	0.172763	285		285	31	316
001550 FLD WTR CON 101101	15,343	0.015670	26		26	3	29
001559 AG ADM SERV	26,560	0.027125	45		45	5	50
001560 AG COMM	1,681,040	1.716829	2,832		2,832	311	3,143
001561 WTR MGT	233,687	0.238662	394		394	43	437
001563 YOUTH OFFEND GNT	147,343	0.150480	248		248	27	275
001565 SITES_PROJ	941,053	0.961088	1,585		1,585	174	1,760
001570 CLERK/RECOR	475,136	0.485251	800		800	88	888
001571 CORONER	260,178	0.265717	438		438	48	486
001576 COMMUNITY DEVELOPMENT	1,002,060	1.023394	1,688		1,688	186	1,874
001577 ANIMAL CTRL	342,965	0.350267	578		578	63	641
001580 TRAPPER	86,558	0.088401	146		146	16	162
001581 OES	375,523	0.383518	633		633	70	702
001583 PUBLIC ADMN	20,874	0.021318	35		35	4	39
001831 SOC WELFARE (IND)	10,453	0.010676	18		18	2	19
001832 INDG BURIAL	1,578	0.001612	3		3	0	3
001841 JUV CRT WRD	2,978	0.003041	5		5	0	5
001851 VET SERV	123,331	0.125957	208		208	23	231

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

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001861 SR CITIZENS	(607)	(0.000620)	(1)		(1)	0	(1)
001921 LIBRARY	1,459,216	1.490282	2,458		2,458	270	2,729
001922 ADULT LITERACY	37,215	0.038007	63		63	7	70
001931 AG EXTENS	438,912	0.448256	739		739	81	821
003710 BEHAVIORIAL HEALTH ADMIN SERV	1,424,880	1.455215	2,401		2,401	264	2,664
003711 SUBSTANCE ABUSE SERVICES	822,004	0.839504	1,385		1,385	152	1,537
003713 MENTAL HEALTH	11,814,885	12.066422	19,905		19,905	2,191	22,096
005712 HEALTH	3,480,724	3.554827	5,864		5,864	645	6,509
005719 ENVIRONMENTAL HEALTH	716,901	0.732164	1,208		1,208	133	1,341
005723 AMBULANCE	10,684	0.010911	18		18	2	20
005731 CALIF CHILDRNS SRV 005712	24,384	0.024903	41		41	4	46
005810 WELFARE ADMIN	1,859,021	1.898599	3,132		3,132	344	3,476
005811 WELFARE	9,300,445	9.498448	15,669		15,669	1,722	17,391
005833 SR NUTRITON	322,708	0.329578	544		544	60	603
006820 CATEG AID/SAWS HHS 005811	4,785,585	4.887469	8,062		8,062	886	8,949
007610 PUBLIC WORKS/ROADS	11,783,471	12.034337	19,852		19,852	2,182	22,034
011715 AIR/WTR POLL CON	579,462	0.591799	976		976	107	1,084
013578 FISH AND GAME	8,686	0.008871	15		15	2	16
015013 COUNTYWIDE RECREATION	1,860	0.001900	3		3	0	3
016475 MIGRANT HOUSING	928,947	0.948724	1,565		1,565	172	1,737
016477 MIGRANT HOUSING 016475	529,740	0.541018	892		892	98	991
016478 MIGRANT HOUSING 016475	243,438	0.248621	410		410	45	455
040000 SOLID WASTE	2,671,412	2.728285	4,501		4,501	495	4,995
041000 AIRPORT ENTRPSE	362,788	0.370512	611		611	67	678
046000 EAST PARK RESERVOIR	477,784	0.487956	805		805	88	893
110110 ALMOND PARADISE ST LITNG	4,782	0.004884	8		8	1	9
111111 THOMPSON ST LITNG	1,449	0.001480	2		2	0	3
115115 WHISPER CRK-CROSS CRK LIT	3,240	0.003309	5		5	1	6
128128 JAIL INMATE WELFARE 001534	29,998	0.030637	51		51	6	56
130130 DRUG ENFORCEMENT 001522	4,382	0.004475	7		7	1	8
132132 CIVIL FEE CAP PROJ 001521	3,130	0.003197	5		5	1	6
135135 LIVE SCN FNGRPRNTG 001521	10,902	0.011134	18		18	2	20
142142 JAIL-SLESF 001534	4,927	0.005032	8		8	1	9
145145 SHF-CLAMMET GRANT 001522	25,766	0.026315	43		43	5	48
150150 LOCAL COMM CORRCTN	840,507	0.858401	1,416		1,416	156	1,572
153153 COMM CORRTN PRFRM INCENT	251,037	0.256381	423		423	46	469
159 CARL MOYER GRANT 001560	318,029	0.324800	536		536	59	595
161161 MFH CARE FUNDS 016475	36,778	0.037561	62		62	7	69
179179 CC SERV AREA #2	133,330	0.136169	225		225	25	249
182182 SRV AREA#1 CEN RCH	135,910	0.138803	229		229	25	254
228228 EMS-OTHER 005712	19,144	0.019552	32		32	4	36
264264 CHILDRENS TRUST FUND	32,618	0.033312	55		55	6	61
272272 MENTAL HLTH SERV FUND	1,573,284	1.606779	2,651		2,651	291	2,942
275275 MHSA EDUC & TRAIN 272272	307,010	0.313546	517		517	57	574
276276 MHSA PREV & EARLY INTERV	888,621	0.907539	1,497		1,497	165	1,662
277277 MHSA INNOVATION 272272	389,548	0.397841	656		656	72	728
279279 MHSA CAP FAC 272272	41,925	0.042818	71		71	8	78
283283 MHSA-HOUSING	55,254	0.056430	93		93	10	103

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

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
301301 TRANSITIONAL HOUSING	54,296	0.055452	91		91	10	102
800000 IHSS PUBLIC AUTHORITY	200,720	0.204993	338		338	37	375
OUTSIDE AGENCIES	3,874,893	3.957388	6,528		6,528	718	7,246
Schedule .4 Total for BUDGET PREP	97,915,413	100.000000	164,961		164,961	17,660	182,621

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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001440 PERSONNEL	3,895	0.561229	216		216		216
001401 RISK MANAGEMENT/INSURANCE	974	0.140343	54		54		54
001408 IT	5,577	0.803588	310		310		310
001409 PURCHASING	2,252	0.324490	125		125		125
001411 BRD OF SUPV	8,469	1.220296	470		470	52	522
001412 CAO	9,311	1.341619	517		517		517
001421 AUDITOR	14,265	2.055440	792		792	88	880
001422 TREASURER	5,321	0.766701	295		295	33	328
001423 ASSESSOR	12,331	1.776770	685		685	76	760
001431 CNTY CNSL	3,321	0.478522	184		184	20	205
001451 ELECTIONS	2,949	0.424921	164		164	18	182
001473 MAINTENANCE	6,433	0.926929	357		357	39	397
001474 CUSTODIAN	7,007	1.009637	389		389	43	432
001511 SO BAILIFF	2,542	0.366276	141		141	16	157
001516 DIST ATTN	20,263	2.919690	1,125		1,125	124	1,250
001520 COMMUNICTNS	14,856	2.140597	825		825	91	916
001521 SHERIFF	57,059	8.221616	3,169		3,169	350	3,519
001534 JAIL	23,865	3.438701	1,325		1,325	147	1,472
001535 PROBATION	21,724	3.130205	1,206		1,206	133	1,340
001536 VICTIM WITN 001516	3,172	0.457053	176		176	19	196
001559 AG ADM SERV	5,795	0.835000	322		322	36	357
001560 AG COMM	14,821	2.135554	823		823	91	914
001561 WTR MGT	1,497	0.215702	83		83	9	92
001563 YOUTH OFFEND GNT	1,474	0.212388	82		82	9	91
001570 CLERK/RECOR	9,411	1.356028	523		523	58	580
001571 CORONER	1,017	0.146539	56		56	6	63
001576 COMMUNITY DEVELOPMENT	11,243	1.620001	624		624	69	693
001577 ANIMAL CTRL	3,351	0.482845	186		186	21	207
001581 OES	1,314	0.189334	73		73	8	81
001583 PUBLIC ADMN	31	0.004467	2		2	0	2
001851 VET SERV	1,017	0.146539	56		56	6	63
001921 LIBRARY	14,790	2.131087	821		821	91	912
001931 AG EXTENS	3,182	0.458494	177		177	20	196
003710 BEHAVIORIAL HEALTH ADMIN SERV	38,276	5.515178	2,126		2,126	235	2,361
003713 MENTAL HEALTH	83,730	12.064633	4,650		4,650	514	5,164
005712 HEALTH	31,964	4.605684	1,775		1,775	196	1,971
005719 ENVIRONMENTAL HEALTH	8,256	1.189605	458		458	51	509
005810 WELFARE ADMIN	45,452	6.549166	2,524		2,524	279	2,803
005811 WELFARE	86,537	12.469096	4,806		4,806	533	5,338
005833 SR NUTRITON	1,461	0.210515	81		81	9	90
007610 PUBLIC WORKS/ROADS	61,723	8.893650	3,428		3,428	379	3,806
011715 AIR/WTR POLL CON	3,556	0.512383	197		197	22	219
015011 PARK AND REC 046000	151	0.021758	8		8	1	9
016475 MIGRANT HOUSING	4,528	0.652438	251		251	28	279
041000 AIRPORT ENTRPSE	101	0.014553	6		6	1	6
042000 TRANSIT AGENCY	22,444	3.233950	1,246		1,246	138	1,384
046000 EAST PARK RESERVOIR	2,033	0.292934	113		113	12	125
150150 LOCAL COMM CORRCTN	5,592	0.805750	311		311	34	345
153153 COMM CORRTRN PRFRM INCENT	1,372	0.197691	76		76	8	85
OUTSIDE AGENCIES	2,307	0.332415	128		128	14	142

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

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Schedule .4 Total for PERSONNEL	694,012	100.000000	38,539		38,539	4,126	42,665

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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001032 COL VET	760	0.125720	30		30	3	33
001033 MAX VET	64	0.010587	3		3	0	3
001440 PERSONNEL	5,266	0.871106	208		208		208
001401 RISK MANAGEMENT/INSURANCE	673	0.111328	27		27		27
001408 IT	3,565	0.589725	141		141		141
001409 PURCHASING	2,770	0.458216	109		109		109
001411 BRD OF SUPV	15,219	2.517539	600		600	67	667
001412 CAO	13,330	2.205059	526		526		526
001421 AUDITOR	13,113	2.169163	517		517	58	575
001422 TREASURER	3,549	0.587078	140		140	16	156
001423 ASSESSOR	20,471	3.386329	808		808	90	898
001431 CNTY CNSL	5,749	0.951004	227		227	25	252
001451 ELECTIONS	4,409	0.729340	174		174	19	193
001474 CUSTODIAN	2,796	0.462516	110		110	12	123
001516 DIST ATTN	14,592	2.413820	576		576	64	640
001521 SHERIFF	56,729	9.384155	2,238		2,238	250	2,488
001530 SUPERIOR COURT - CJF	15,809	2.615137	624		624	70	693
001530A SUP CRT- HC AREA 001530	35,736	5.911477	1,410		1,410	157	1,567
001530B SUP CRT - BNKR 001530	130	0.021505	5		5	1	6
001535 PROBATION	17,040	2.818770	672		672	75	747
001560 AG COMM	1,233	0.203964	49		49	5	54
001561 WTR MGT	693	0.114637	27		27	3	30
001565 SITES_PROJ	2,174	0.359625	86		86	10	95
001570 CLERK/RECOR	17,769	2.939362	701		701	78	779
001576 COMMUNITY DEVELOPMENT	5,051	0.835540	199		199	22	221
001583 PUBLIC ADMN	331	0.054754	13		13	1	14
001851 VET SERV	824	0.136307	33		33	4	36
001921 LIBRARY	70,498	11.661832	2,781		2,781	312	3,093
001922 ADULT LITERACY	767	0.126878	30		30	3	34
003710 BEHAVIORIAL HEALTH ADMIN SERV	37,143	6.144224	1,465		1,465	164	1,629
003711 SUBSTANCE ABUSE SERVICES	16,025	2.650868	632		632	71	703
003713 MENTAL HEALTH	53,169	8.795257	2,097		2,097	234	2,332
005712 HEALTH	29,063	4.807624	1,146		1,146	128	1,274
005719 ENVIRONMENTAL HEALTH	3,499	0.578807	138		138	15	153
005810 WELFARE ADMIN	8,916	1.474892	352		352	39	391
005811 WELFARE	40,930	6.770672	1,615		1,615	180	1,795
007610 PUBLIC WORKS/ROADS	20,095	3.324130	793		793	89	881
016475 MIGRANT HOUSING	2,856	0.472442	113		113	13	125
041000 AIRPORT ENTRPSE	4,257	0.704196	168		168	19	187
042000 TRANSIT AGENCY	1,466	0.242507	58		58	6	64
272272 MENTAL HLTH SERV FUND	26,443	4.374221	1,043		1,043	116	1,160
276276 MHSA PREV & EARLY INTERV	7,629	1.261995	301		301	34	335
282282 SAFE HEAVEN PROJ 276276	8,568	1.417325	338		338	38	376
301301 TRANSITIONAL HOUSING	13,350	2.208367	527		527	59	585
Schedule .4 Total for MAINTENANCE	604,519	100.000000	23,847		23,847	2,550	26,397

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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001440 PERSONNEL	13,150	2.449743	90		90		90
001401 RISK MANAGEMENT/INSURANCE	2,590	0.482497	18		18		18
001408 IT	12,884	2.400189	88		88		88
001409 PURCHASING	13,051	2.431300	89		89		89
001411 BRD OF SUPV	21,285	3.965230	146		146	18	163
001412 CAO	18,790	3.500431	129		129		129
001421 AUDITOR	26,098	4.861855	179		179	21	200
001422 TREASURER	10,406	1.938557	71		71	9	80
001423 ASSESSOR	25,524	4.754923	175		175	21	196
001431 CNTY CNSL	7,288	1.357698	50		50	6	56
001451 ELECTIONS	10,547	1.964824	72		72	9	81
001473 MAINTENANCE	15,832	2.949379	108		108	13	121
001474 CUSTODIAN	5,419	1.009518	37		37	4	42
001516 DIST ATTN	20,634	3.843954	141		141	17	158
001521 SHERIFF	1,036	0.192999	7		7	1	8
001530 SUPERIOR COURT - CJF	33,890	6.313444	232		232	28	260
001530A SUP CRT- HC AREA 001530	638	0.118854	4		4	0	5
001530B SUP CRT - BNKR 001530	7,205	1.342236	49		49	6	55
001535 PROBATION	25,393	4.730519	174		174	21	195
001561 WTR MGT	1,605	0.298999	11		11	1	12
001570 CLERK/RECOR	26,203	4.881416	180		180	21	201
001576 COMMUNITY DEVELOPMENT	10,358	1.929615	71		71	8	79
001583 PUBLIC ADMN	1,028	0.191508	7		7	1	8
001851 VET SERV	654	0.121835	4		4	0	5
001921 LIBRARY	49,268	9.178250	338		338	42	380
001922 ADULT LITERACY	1,581	0.294528	11		11	1	12
003710 BEHAVIORIAL HEALTH ADMIN SERV	21,633	4.030060	148		148	18	166
003711 SUBSTANCE ABUSE SERVICES	9,331	1.738293	64		64	8	72
003713 MENTAL HEALTH	30,954	5.766490	212		212	25	237
005712 HEALTH	23,128	4.308567	158		158	19	177
005719 ENVIRONMENTAL HEALTH	6,284	1.170660	43		43	5	48
005810 WELFARE ADMIN	8,428	1.570071	58		58	7	65
005811 WELFARE	32,573	6.068097	223		223	27	250
007610 PUBLIC WORKS/ROADS	28,670	5.340999	196		196	24	220
041000 AIRPORT ENTRPSE	377	0.070232	3		3	0	3
272272 MENTAL HLTH SERV FUND	11	0.002049	0		0		0
276276 MHSA PREV & EARLY INTERV	3,840	0.715362	26		26	3	29
277277 MHSA INNOVATION 272272	1,952	0.363642	13		13	2	15
283283 MHSA-HOUSING	5,983	1.114586	41		41	5	46
403000 BEAR VL-INDIAN VL FIRE	816	0.152014	6		6	1	6
OUTSIDE AGENCIES	454	0.084577	3		3	0	3
Schedule .4 Total for CUSTODIAN	536,791	100.000000	3,678		3,678	392	4,069

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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001440 PERSONNEL	6,903	0.873666	89		89		89
001401 RISK MANAGEMENT/INSURANCE	1,343	0.169974	17		17		17
001408 IT	6,105	0.772668	78		78		78
001409 PURCHASING	2,786	0.352605	36		36		36
001411 BRD OF SUPV	7,176	0.908218	92		92	10	102
001412 CAO	10,359	1.311068	133		133		133
001421 AUDITOR	16,366	2.071334	210		210	23	233
001422 TREASURER	6,153	0.778743	79		79	9	88
001423 ASSESSOR	13,008	1.646334	167		167	19	186
001431 CNTY CNSL	7,410	0.937833	95		95	11	106
001451 ELECTIONS	5,200	0.658129	67		67	7	74
001473 MAINTENANCE	6,840	0.865692	88		88	10	98
001474 CUSTODIAN	6,505	0.823294	84		84	9	93
001511 SO BAILIFF	3,252	0.411584	42		42	5	46
001514 GRAND JURY	248	0.031388	3		3	0	3
001516 DIST ATTN	20,430	2.585686	262		262	29	291
001520 COMMUNICTNS	3,903	0.493976	50		50	6	56
001521 SHERIFF	95,300	12.061474	1,223		1,223	136	1,359
001534 JAIL	7,776	0.984156	100		100	11	111
001535 PROBATION	27,851	3.524912	358		358	40	397
001536 VICTIM WITN 001516	3,104	0.392852	40		40	4	44
001559 AG ADM SERV	6,505	0.823294	84		84	9	93
001560 AG COMM	23,864	3.020305	306		306	34	340
001561 WTR MGT	1,301	0.164659	17		17	2	18
001563 YOUTH OFFEND GNT	1,886	0.238698	24		24	3	27
001570 CLERK/RECOR	13,124	1.661016	168		168	19	187
001571 CORONER	1,301	0.164659	17		17	2	18
001576 COMMUNITY DEVELOPMENT	19,339	2.447606	248		248	28	276
001577 ANIMAL CTRL	3,903	0.493976	50		50	6	56
001581 OES	1,717	0.217309	22		22	2	24
001583 PUBLIC ADMN	92	0.011644	1		1	0	1
001851 VET SERV	1,301	0.164659	17		17	2	18
001921 LIBRARY	51,889	6.567239	666		666	74	740
001931 AG EXTENS	4,929	0.623830	63		63	7	70
003710 BEHAVIORIAL HEALTH ADMIN SERV	58,951	7.461028	757		757	84	841
003713 MENTAL HEALTH	79,517	10.063927	1,021		1,021	114	1,134
005712 HEALTH	50,284	6.364105	645		645	72	717
005719 ENVIRONMENTAL HEALTH	6,908	0.874299	89		89	10	99
005810 WELFARE ADMIN	55,255	6.993250	709		709	79	788
005811 WELFARE	97,900	12.390539	1,257		1,257	141	1,398
005833 SR NUTRITON	1,301	0.164659	17		17	2	18
007610 PUBLIC WORKS/ROADS	26,463	3.349242	340		340	38	377
011715 AIR/WTR POLL CON	3,995	0.505620	51		51	6	57
016475 MIGRANT HOUSING	5,311	0.672177	68		68	8	76
042000 TRANSIT AGENCY	2,572	0.325521	33		33	4	37
046000 EAST PARK RESERVOIR	2,602	0.329317	33		33	4	37
150150 LOCAL COMM CORRCTN	7,154	0.905433	92		92	10	102
153153 COMM CORRRTN PRFRM INCENT	1,756	0.222245	23		23	2	25
428000 COL CEM DIST	107	0.013542	1		1	0	1
OUTSIDE AGENCIES	874	0.110616	11		11	1	12

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

Activity - IT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Schedule .4 Total for IT	790,119	100.000000	10,142		10,142	1,089	11,231

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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001141 SHERIFF-SLESF 001521	1,244	0.765755	989		989	121	1,110
001440 PERSONNEL	6,925	4.262745	5,505		5,505		5,505
001401 RISK MANAGEMENT/INSURANCE	519	0.319475	413		413		413
001408 IT	2,034	1.252047	1,617		1,617		1,617
001409 PURCHASING	1,873	1.152942	1,489		1,489		1,489
001411 BRD OF SUPV	1,122	0.690657	892		892	109	1,001
001412 CAO	8,897	5.476627	7,073		7,073		7,073
001421 AUDITOR	5,624	3.461903	4,471		4,471	547	5,018
001422 TREASURER	8,086	4.977409	6,428		6,428	786	7,214
001423 ASSESSOR	4,645	2.859271	3,693		3,693	452	4,144
001431 CNTY CNSL	1,683	1.035986	1,338		1,338	164	1,502
001451 ELECTIONS	13,095	8.060740	10,410		10,410	1,275	11,685
001473 MAINTENANCE	7,450	4.585914	5,922		5,922	724	6,647
001474 CUSTODIAN	3,347	2.060276	2,661		2,661	326	2,986
001511 SO BAILIFF	48	0.029547	38		38	5	43
001513 HOME SECUR 001581	921	0.566930	732		732	90	822
001514 GRAND JURY	824	0.507221	655		655	80	735
001516 DIST ATTN	2,997	1.844830	2,383		2,383	291	2,674
001520 COMMUNICTNS	184	0.113263	146		146	18	164
001521 SHERIFF	3,215	1.979022	2,556		2,556	313	2,868
001524 SHF-BOATING 001521	140	0.086178	111		111	14	125
001534 JAIL	2,231	1.373312	1,774		1,774	217	1,990
001535 PROBATION	4,015	2.471469	3,192		3,192	390	3,582
001536 VICTIM WITN 001516	1,414	0.870400	1,124		1,124	137	1,262
001560 AG COMM	1,351	0.831620	1,074		1,074	131	1,205
001563 YOUTH OFFEND GNT	48	0.029547	38		38	5	43
001570 CLERK/RECOR	2,957	1.820208	2,351		2,351	288	2,638
001571 CORONER	572	0.352100	455		455	56	510
001576 COMMUNITY DEVELOPMENT	2,635	1.621998	2,095		2,095	256	2,351
001577 ANIMAL CTRL	3,273	2.014724	2,602		2,602	318	2,920
001581 OES	275	0.169279	219		219	27	245
001851 VET SERV	897	0.552156	713		713	87	800
001921 LIBRARY	2,439	1.501348	1,939		1,939	237	2,176
001922 ADULT LITERACY	663	0.408116	527		527	64	591
003710 BEHAVIORIAL HEALTH ADMIN SERV	293	0.180359	233		233	28	261
003711 SUBSTANCE ABUSE SERVICES	432	0.265921	343		343	42	385
003713 MENTAL HEALTH	5,268	3.242764	4,188		4,188	512	4,700
005712 HEALTH	8,070	4.967560	6,415		6,415	785	7,200
005719 ENVIRONMENTAL HEALTH	1,897	1.167715	1,508		1,508	184	1,692
005810 WELFARE ADMIN	3,373	2.076280	2,681		2,681	328	3,009
005811 WELFARE	10,937	6.732367	8,694		8,694	1,064	9,758
005833 SR NUTRITON	598	0.368104	475		475	58	533
006820 CATEG AID/SAWS HHS 005811	218	0.134192	173		173	21	194
007610 PUBLIC WORKS/ROADS	4,002	2.463467	3,181		3,181	389	3,571
011715 AIR/WTR POLL CON	1,333	0.820540	1,060		1,060	130	1,189
013578 FISH AND GAME	1,798	1.106775	1,429		1,429	175	1,604
016475 MIGRANT HOUSING	4,646	2.859886	3,693		3,693	452	4,145
041000 AIRPORT ENTRPSE	9,130	5.620052	7,258		7,258	888	8,146
042000 TRANSIT AGENCY	157	0.096643	125		125	15	140
046000 EAST PARK RESERVOIR	218	0.134192	173		173	21	194

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

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
128128 JAIL INMATE WELFARE 001534	48	0.029547	38		38	5	43
142142 JAIL-SLESF 001534	48	0.029547	38		38	5	43
146146 PSPS RESILIENCY GRANT	785	0.483214	624		624	76	700
150150 LOCAL COMM CORRCTN	938	0.577394	746		746	91	837
272272 MENTAL HLTH SERV FUND	598	0.368104	475		475	58	533
276276 MHSA PREV & EARLY INTERV	184	0.113263	146		146	18	164
277277 MHSA INNOVATION 272272	91	0.056016	72		72	9	81
279279 MHSA CAP FAC 272272	1,153	0.709739	917		917	112	1,029
282282 SAFE HEAVEN PROJ 276276	48	0.029547	38		38	5	43
428000 COL CEM DIST	2,638	1.623844	2,097		2,097	257	2,354
529000 CRTINA CSD RED RNCH ZN2	134	0.082485	107		107	13	120
800000 IHSS PUBLIC AUTHORITY	140	0.086178	111		111	14	125
OUTSIDE AGENCIES	5,636	3.469290	4,480		4,480	548	5,028
Schedule .4 Total for PURCHASING	162,454	100.000000	129,144		129,144	13,830	142,974

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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001032 COL VET	57	0.130953	52		52	6	57
001033 MAX VET	92	0.211363	84		84	9	93
001035 WMS VET	52	0.119466	47		47	5	52
001440 PERSONNEL	109	0.250419	99		99		99
001408 IT	97	0.222850	88		88		88
001409 PURCHASING	42	0.096492	38		38		38
001411 BRD OF SUPV	158	0.362993	144		144	15	159
001412 CAO	91	0.209066	83		83		83
001421 AUDITOR	172	0.395157	156		156	17	173
001422 TREASURER	1,828	4.199692	1,661		1,661	179	1,840
001423 ASSESSOR	590	1.355481	536		536	58	594
001431 CNTY CNSL	36	0.082707	33		33	4	36
001451 ELECTIONS	62	0.142440	56		56	6	62
001473 MAINTENANCE	627	1.440485	570		570	61	631
001474 CUSTODIAN	106	0.243527	96		96	10	107
001511 SO BAILIFF	14	0.032164	13		13	1	14
001516 DIST ATTN	297	0.682335	270		270	29	299
001519 PUBL DEFEND	50	0.114871	45		45	5	50
001520 COMMUNICTNS	111	0.255014	101		101	11	112
001521 SHERIFF	10,723	24.635286	9,744		9,744	1,052	10,796
001522 DRUG PREVENTTION	52	0.119466	47		47	5	52
001524 SHF-BOATING 001521	118	0.271096	107		107	12	119
001530 SUPERIOR COURT - CJF	387	0.889103	352		352	38	390
001534 JAIL	3,457	7.942197	3,141		3,141	339	3,480
001535 PROBATION	439	1.008569	399		399	43	442
001559 AG ADM SERV	304	0.698417	276		276	30	306
001560 AG COMM	554	1.272773	503		503	54	558
001561 WTR MGT	35	0.080410	32		32	3	35
001563 YOUTH OFFEND GNT	59	0.135548	54		54	6	59
001570 CLERK/RECOR	104	0.238932	94		94	10	105
001571 CORONER	8	0.018379	7		7	1	8
001576 COMMUNITY DEVELOPMENT	104	0.238932	94		94	10	105
001577 ANIMAL CTRL	66	0.151630	60		60	6	66
001581 OES	14	0.032164	13		13	1	14
001583 PUBLIC ADMN	4	0.009190	4		4	0	4
001851 VET SERV	7	0.016082	6		6	1	7
001921 LIBRARY	2,906	6.676316	2,641		2,641	285	2,925
001922 ADULT LITERACY	7	0.016082	6		6	1	7
001931 AG EXTENS	129	0.296368	117		117	13	130
003710 BEHAVIORIAL HEALTH ADMIN SERV	3,467	7.965171	3,150		3,150	340	3,490
003711 SUBSTANCE ABUSE SERVICES	411	0.944242	373		373	40	414
003713 MENTAL HEALTH	5,798	13.320468	5,268		5,268	568	5,836
005712 HEALTH	436	1.001677	396		396	43	439
005719 ENVIRONMENTAL HEALTH	146	0.335424	133		133	14	147
005723 AMBULANCE	85	0.195281	77		77	8	85
005810 WELFARE ADMIN	179	0.411239	163		163	18	180
005811 WELFARE	1,191	2.736233	1,082		1,082	117	1,199
005833 SR NUTRITON	28	0.064328	25		25	3	28
007610 PUBLIC WORKS/ROADS	3,564	8.188021	3,238		3,238	349	3,588
011715 AIR/WTR POLL CON	104	0.238932	94		94	10	105
013578 FISH AND GAME	50	0.114871	45		45	5	50

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

Activity - RISK MGMT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
016475 MIGRANT HOUSING	837	1.922944	761		761	82	843
040000 SOLID WASTE	1,662	3.818320	1,510		1,510	163	1,673
041000 AIRPORT ENTRPSE	262	0.601925	238		238	26	264
042000 TRANSIT AGENCY	741	1.702392	673		673	73	746
046000 EAST PARK RESERVOIR	139	0.319342	126		126	14	140
110110 ALMOND PARADISE ST LITNG	12	0.027569	11		11	1	12
111111 THOMPSON ST LITNG	12	0.027569	11		11	1	12
115115 WHISPER CRK-CROSS CRK LIT	12	0.027569	11		11	1	12
150150 LOCAL COMM CORRCTN	53	0.121764	48		48	5	53
153153 COMM CORRTRN PRFRM INCENT	90	0.206768	82		82	9	91
179179 CC SERV AREA #2	66	0.151630	60		60	6	66
182182 SRV AREA#1 CEN RCH	69	0.158522	63		63	7	69
272272 MENTAL HLTH SERV FUND	5	0.011487	5		5	0	5
301301 TRANSITIONAL HOUSING	40	0.091897	36		36	4	40
Schedule .4 Total for RISK MGMT	43,527	100.000000	39,551		39,551	4,231	43,782

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

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

Receiving Department	Total	BUDGET PREP	PERSONNEL	MAINTENANCE	CUSTODIAN
001032 COL VET	104	13	0	33	0
001033 MAX VET	107	12	0	3	0
001035 WMS VET	79	27	0	0	0
001141 SHERIFF-SLESF 001521	1,110	0	0	0	0
001440 PERSONNEL	7,320	1,114	216	208	90
001401 RISK MANAGEMENT/INSURANCE	805	277	54	27	18
001403 EE_BENEFITS	13	13	0	0	0
001406 SURVERYOR	98	98	0	0	0
001408 IT	3,528	1,206	310	141	88
001409 PURCHASING	2,158	272	125	109	89
001411 BRD OF SUPV	4,135	1,520	522	667	163
001412 CAO	9,893	1,433	517	526	129
001421 AUDITOR	10,094	3,015	880	575	200
001422 TREASURER	11,053	1,347	328	156	80
001423 ASSESSOR	9,386	2,608	760	898	196
001426 REV/REC	5	5	0	0	0
001431 CNTY CNSL	3,544	1,388	205	252	56
001451 ELECTIONS	13,379	1,101	182	193	81
001473 MAINTENANCE	9,037	1,143	397	0	121
001474 CUSTODIAN	4,777	995	432	123	42
001492 ADVERTISING	0	0	0	0	0
001511 SO BAILIFF	1,007	747	157	0	0
001513 HOME SECUR 001581	1,019	197	0	0	0
001514 GRAND JURY	819	81	0	0	0
001516 DIST ATTNV	9,247	3,935	1,250	640	158
001519 PUBL DEFEND	776	726	0	0	0
001520 COMMUNICTNS	2,847	1,599	916	0	0
001521 SHERIFF	33,391	12,352	3,519	2,488	8
001522 DRUG PREVENTTION	538	486	0	0	0
001524 SHF-BOATING 001521	590	346	0	0	0
001530 SUPERIOR COURT - CJF	2,639	1,296	0	693	260
001530A SUP CRT- HC AREA 001530	1,572	0	0	1,567	5
001530B SUP CRT - BNKR 001530	61	0	0	6	55
001533 JUV FAC	1,554	1,554	0	0	0
001534 JAIL	15,567	8,514	1,472	0	0
001535 PROBATION	10,428	3,725	1,340	747	195
001536 VICTIM WITN 001516	1,818	316	196	0	0
001550 FLD WTR CON 101101	29	29	0	0	0
001559 AG ADM SERV	806	50	357	0	0
001560 AG COMM	6,215	3,143	914	54	0
001561 WTR MGT	625	437	92	30	12
001563 YOUTH OFFEND GNT	495	275	91	0	0
001565 SITES_PROJ	1,855	1,760	0	95	0
001570 CLERK/RECOR	5,379	888	580	779	201
001571 CORONER	1,086	486	63	0	0
001576 COMMUNITY DEVELOPMENT	5,599	1,874	693	221	79
001577 ANIMAL CTRL	3,890	641	207	0	0
001580 TRAPPER	162	162	0	0	0
001581 OES	1,067	702	81	0	0
001583 PUBLIC ADMN	68	39	2	14	8
001831 SOC WELFARE (IND)	19	19	0	0	0
001832 INDG BURIAL	3	3	0	0	0

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

Receiving Department	Total	BUDGET PREP	PERSONNEL	MAINTENANCE	CUSTODIAN
001841 JUV CRT WRD	5	5	0	0	0
001851 VET SERV	1,160	231	63	36	5
001861 SR CITIZENS	(1)	(1)	0	0	0
001921 LIBRARY	12,954	2,729	912	3,093	380
001922 ADULT LITERACY	714	70	0	34	12
001931 AG EXTENS	1,217	821	196	0	0
003710 BEHAVIORIAL HEALTH ADMIN SERV	11,412	2,664	2,361	1,629	166
003711 SUBSTANCE ABUSE SERVICES	3,110	1,537	0	703	72
003713 MENTAL HEALTH	41,499	22,096	5,164	2,332	237
005712 HEALTH	18,288	6,509	1,971	1,274	177
005719 ENVIRONMENTAL HEALTH	3,989	1,341	509	153	48
005723 AMBULANCE	105	20	0	0	0
005731 CALIF CHILDRENS SRV 005712	46	46	0	0	0
005810 WELFARE ADMIN	10,713	3,476	2,803	391	65
005811 WELFARE	37,129	17,391	5,338	1,795	250
005833 SR NUTRITON	1,274	603	90	0	0
006820 CATEG AID/SAWS HHS 005811	9,143	8,949	0	0	0
007610 PUBLIC WORKS/ROADS	34,477	22,034	3,806	881	220
011715 AIR/WTR POLL CON	2,654	1,084	219	0	0
013578 FISH AND GAME	1,671	16	0	0	0
015011 PARK AND REC 046000	9	0	9	0	0
015013 COUNTYWIDE RECREATION	3	3	0	0	0
016475 MIGRANT HOUSING	7,205	1,737	279	125	0
016477 MIGRANT HOUSING 016475	991	991	0	0	0
016478 MIGRANT HOUSING 016475	455	455	0	0	0
040000 SOLID WASTE	6,668	4,995	0	0	0
041000 AIRPORT ENTRPSE	9,284	678	6	187	3
042000 TRANSIT AGENCY	2,371	0	1,384	64	0
046000 EAST PARK RESERVOIR	1,390	893	125	0	0
110110 ALMOND PARADISE ST LITNG	21	9	0	0	0
111111 THOMPSON ST LITNG	15	3	0	0	0
115115 WHISPER CRK-CROSS CRK LIT	18	6	0	0	0
128128 JAIL INMATE WELFARE 001534	99	56	0	0	0
130130 DRUG ENFORCEMENT 001522	8	8	0	0	0
132132 CIVIL FEE CAP PROJ 001521	6	6	0	0	0
135135 LIVE SCN FNGRPRNTG 001521	20	20	0	0	0
142142 JAIL-SLESF 001534	52	9	0	0	0
145145 SHF-CLAMMET GRANT 001522	48	48	0	0	0
146146 PSPS RESILIENCY GRANT	700	0	0	0	0
150150 LOCAL COMM CORRCTN	2,909	1,572	345	0	0
153153 COMM CORRRTN PRFRM INCENT	669	469	85	0	0
159 CARL MOYER GRANT 001560	595	595	0	0	0
161161 MFH CARE FUNDS 016475	69	69	0	0	0
179179 CC SERV AREA #2	316	249	0	0	0
182182 SRV AREA#1 CEN RCH	323	254	0	0	0
228228 EMS-OTHER 005712	36	36	0	0	0
264264 CHILDRENS TRUST FUND	61	61	0	0	0
272272 MENTAL HLTH SERV FUND	4,640	2,942	0	1,160	0
275275 MHSA EDUC & TRAIN 272272	574	574	0	0	0
276276 MHSA PREV & EARLY INTERV	2,190	1,662	0	335	29
277277 MHSA INNOVATION 272272	824	728	0	0	15

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

Receiving Department	Total	BUDGET PREP	PERSONNEL	MAINTENANCE	CUSTODIAN
279279 MHSA CAP FAC 272272	1,107	78	0	0	0
282282 SAFE HEAVEN PROJ 276276	418	0	0	376	0
283283 MHSA-HOUSING	149	103	0	0	46
301301 TRANSITIONAL HOUSING	727	102	0	585	0
403000 BEAR VL-INDIAN VL FIRE	6	0	0	0	6
428000 COL CEM DIST	2,355	0	0	0	0
529000 CRTINA CSD RED RNCH ZN2	120	0	0	0	0
800000 IHSS PUBLIC AUTHORITY	500	375	0	0	0
OUTSIDE AGENCIES	12,432	7,246	142	0	3
Direct Bill	0	0	0	0	0
Total	453,739	182,621	42,665	26,397	4,069

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

Receiving Department	IT	PURCHASING	RISK MGMT
001032 COL VET	0	0	57
001033 MAX VET	0	0	93
001035 WMS VET	0	0	52
001141 SHERIFF-SLESF 001521	0	1,110	0
001440 PERSONNEL	89	5,505	99
001401 RISK MANAGEMENT/INSURANCE	17	413	0
001403 EE_BENEFITS	0	0	0
001406 SURVERYOR	0	0	0
001408 IT	78	1,617	88
001409 PURCHASING	36	1,489	38
001411 BRD OF SUPV	102	1,001	159
001412 CAO	133	7,073	83
001421 AUDITOR	233	5,018	173
001422 TREASURER	88	7,214	1,840
001423 ASSESSOR	186	4,144	594
001426 REV/REC	0	0	0
001431 CNTY CNSL	106	1,502	36
001451 ELECTIONS	74	11,685	62
001473 MAINTENANCE	98	6,647	631
001474 CUSTODIAN	93	2,986	107
001492 ADVERTISING	0	0	0
001511 SO BAILIFF	46	43	14
001513 HOME SECUR 001581	0	822	0
001514 GRAND JURY	3	735	0
001516 DIST ATTN	291	2,674	299
001519 PUBL DEFEND	0	0	50
001520 COMMUNICTNS	56	164	112
001521 SHERIFF	1,359	2,868	10,796
001522 DRUG PREVENTTION	0	0	52
001524 SHF-BOATING 001521	0	125	119
001530 SUPERIOR COURT - CJF	0	0	390
001530A SUP CRT- HC AREA 001530	0	0	0
001530B SUP CRT - BNKR 001530	0	0	0
001533 JUV FAC	0	0	0
001534 JAIL	111	1,990	3,480
001535 PROBATION	397	3,582	442
001536 VICTIM WITN 001516	44	1,262	0
001550 FLD WTR CON 101101	0	0	0
001559 AG ADM SERV	93	0	306
001560 AG COMM	340	1,205	558
001561 WTR MGT	18	0	35
001563 YOUTH OFFEND GNT	27	43	59
001565 SITES_PROJ	0	0	0
001570 CLERK/RECOR	187	2,638	105
001571 CORONER	18	510	8
001576 COMMUNITY DEVELOPMENT	276	2,351	105
001577 ANIMAL CTRL	56	2,920	66
001580 TRAPPER	0	0	0
001581 OES	24	245	14
001583 PUBLIC ADMN	1	0	4
001831 SOC WELFARE (IND)	0	0	0
001832 INDG BURIAL	0	0	0

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

Receiving Department	IT	PURCHASING	RISK MGMT
001841 JUV CRT WRD	0	0	0
001851 VET SERV	18	800	7
001861 SR CITIZENS	0	0	0
001921 LIBRARY	740	2,176	2,925
001922 ADULT LITERACY	0	591	7
001931 AG EXTENS	70	0	130
003710 BEHAVIORIAL HEALTH ADMIN SERV	841	261	3,490
003711 SUBSTANCE ABUSE SERVICES	0	385	414
003713 MENTAL HEALTH	1,134	4,700	5,836
005712 HEALTH	717	7,200	439
005719 ENVIRONMENTAL HEALTH	99	1,692	147
005723 AMBULANCE	0	0	85
005731 CALIF CHILDRENS SRV 005712	0	0	0
005810 WELFARE ADMIN	788	3,009	180
005811 WELFARE	1,398	9,758	1,199
005833 SR NUTRITON	18	533	28
006820 CATEG AID/SAWS HHS 005811	0	194	0
007610 PUBLIC WORKS/ROADS	377	3,571	3,588
011715 AIR/WTR POLL CON	57	1,189	105
013578 FISH AND GAME	0	1,604	50
015011 PARK AND REC 046000	0	0	0
015013 COUNTYWIDE RECREATION	0	0	0
016475 MIGRANT HOUSING	76	4,145	843
016477 MIGRANT HOUSING 016475	0	0	0
016478 MIGRANT HOUSING 016475	0	0	0
040000 SOLID WASTE	0	0	1,673
041000 AIRPORT ENTRPSE	0	8,146	264
042000 TRANSIT AGENCY	37	140	746
046000 EAST PARK RESERVOIR	37	194	140
110110 ALMOND PARADISE ST LITNG	0	0	12
111111 THOMPSON ST LITNG	0	0	12
115115 WHISPER CRK-CROSS CRK LIT	0	0	12
128128 JAIL INMATE WELFARE 001534	0	43	0
130130 DRUG ENFORCEMENT 001522	0	0	0
132132 CIVIL FEE CAP PROJ 001521	0	0	0
135135 LIVE SCN FNGRPRNTG 001521	0	0	0
142142 JAIL-SLESF 001534	0	43	0
145145 SHF-CLAMMET GRANT 001522	0	0	0
146146 PSPS RESILIENCY GRANT	0	700	0
150150 LOCAL COMM CORRCTN	102	837	53
153153 COMM CORRRTN PRFRM INCENT	25	0	91
159 CARL MOYER GRANT 001560	0	0	0
161161 MFH CARE FUNDS 016475	0	0	0
179179 CC SERV AREA #2	0	0	66
182182 SRV AREA#1 CEN RCH	0	0	69
228228 EMS-OTHER 005712	0	0	0
264264 CHILDRENS TRUST FUND	0	0	0
272272 MENTAL HLTH SERV FUND	0	533	5
275275 MHSA EDUC & TRAIN 272272	0	0	0
276276 MHSA PREV & EARLY INTERV	0	164	0
277277 MHSA INNOVATION 272272	0	81	0

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

Receiving Department	IT	PURCHASING	RISK MGMT
279279 MHSA CAP FAC 272272	0	1,029	0
282282 SAFE HEAVEN PROJ 276276	0	43	0
283283 MHSA-HOUSING	0	0	0
301301 TRANSITIONAL HOUSING	0	0	40
403000 BEAR VL-INDIAN VL FIRE	0	0	0
428000 COL CEM DIST	1	2,354	0
529000 CRTINA CSD RED RNCH ZN2	0	120	0
800000 IHSS PUBLIC AUTHORITY	0	125	0
OUTSIDE AGENCIES	12	5,028	0
Direct Bill	0	0	0
Total	11,231	142,974	43,782

COLUSA COUNTY
Schedule .1 - Nature and Extent of Services
For Department 001421 AUDITOR

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 2023-2024 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 6/30/2024.

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 2023-2024 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

COLUSA COUNTY
Schedule .1 - Nature and Extent of Services
For Department 001421 AUDITOR

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, 2023.

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 2023-2024 fiscal year, which offset expenses as a cost adjustment

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,612,429			1,612,429
Deductions:				
FIXED ASSETS	0			
Total Deductions:	0			0
Cost Adjustments:				
#45520 St MANDATED REIMB	0			
#46612 PROP TX ADMIN FEE	-21,326			
#46626 SUPPL ADMIN FEE	-43,674			
#46624 DIRECT ASSMT FEE	-40,449			
#46627 ADMIN CHRGR-ALCOHOL	-285			
#46633 W/C ADMIN ALT SENT	-47			
#47935 CANCELED WARRANTS	0			
#47915 DENTAL STABLZ REIMB	0			
#47951 MISC GRANT-OUTSIDE	0			
SOURCE	0			
#47959 PY INSURANCE DIVIDEND	0			
#47983 MISC REVENUE	-80			
#48013 MISC-OTHER REFUNDS	0			
Total Departmental Cost	-105,861			-105,861
Adjustments:				
Inbound Costs:				
BUILDING DEPREC	7,110		7,110	
001440 PERSONNEL	15,832	2,154	17,986	
001401 RISK	120	127	247	
MANAGEMENT/INSURANCE				
001408 IT	18,381	1,288	19,669	
001409 PURCHASING	5,729	2,301	8,030	
001412 CAO	9,042	1,052	10,094	
001421 AUDITOR		14,824	14,824	
001422 TREASURER		3,973	3,973	
001431 CNTY CNSL		7,688	7,688	
001473 MAINTENANCE		14,738	14,738	
001474 CUSTODIAN		29,113	29,113	
Total Allocated Additions:	56,214	77,259	133,473	133,473
Total To Be Allocated:	1,562,782	77,259		1,640,041

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

	Total	G&A	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT
Wages & Benefits					
SALARIES & BENEFITS	1,380,971	421,638	245,931	249,450	37,506
Other Expense & Cost					
53060 COMMUNICATIONS	3,176	3,176	0	0	0
53061 COMMUNATIONS-CELL	1,620	1,620	0	0	0
53090 HOUSEHOLD	12	12	0	0	0
53100 INSURANCE	3,930	3,930	0	0	0
53120 MAINT EQUIP	2,339	0	779	390	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	396	396	0	0	0
53161 BANK FEES	0	0	0	0	0
53163 FINANCE/LATE CHARGE	225	0	225	0	0
53170 OFFICE EXP	3,339	0	1,335	668	0
53171 POSTAGE	5,433	0	4,633	500	0
53180 PROF SERV	12,318	368	0	0	0
53190 PUBL/NOTICE	2,127	0	0	2,127	0
53200 RENTS/LEASES	3,116	3,116	0	0	0
53220 SMALL TOOLS & INSTRUMENTS	0	0	0	0	0
53230 SPEC DEPT EXP	250	250	0	0	0
53231 SOFTWARE	184,536	184,536	0	0	0
53250 TRANS/TRAVEL	6,031	6,031	0	0	0
53251 EDUC/TRAINING	2,610	2,610	0	0	0
55555 COURT RECOVERY COSTS	0	0	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	1,612,429				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
#45520 St MANDATED REIMB	0	0	0	0	0
#46612 PROP TX ADMIN FEE	(21,326)	0	0	0	0
#46626 SUPPL ADMIN FEE	(43,674)	0	0	0	0
#46624 DIRECT ASSMT FEE	(40,449)	0	0	0	0
#46627 ADMIN CHRGE-ALCOHOL	(285)	0	0	0	0
#46633 W/C ADMIN ALT SENT	(47)	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	(80)	0	0	0	0
#48013 MISC-OTHER REFUNDS	0	0	0	0	0
Functional Cost	1,506,568	627,683	252,903	253,135	37,506

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

	Total	G&A	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT
Allocation Step 1					
Inbound - All Others	56,214	56,214	0	0	0
Reallocate Admin Costs		(683,897)	179,249	179,386	26,604
Unallocated Costs	(534,011)	0	0	0	0
1st Allocation	1,028,771	0	432,152	432,521	64,110
Allocation Step 2					
Inbound - All Others	77,259	77,259	0	0	0
Reallocate Admin Costs		(77,259)	20,250	20,265	3,005
Unallocated Costs	(29,057)	0	0	0	0
2nd Allocation	48,202	0	20,250	20,265	3,005
Total For 001421 AUDITOR					
Schedule .3 Total	1,076,973	0	452,402	452,786	67,115

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	15,008	15,758	7,271	1,634	4,807
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	390	390	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	668	668	0	0	0
53171 POSTAGE	0	0	0	0	0
53180 PROF SERV	0	0	0	0	11,950
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 Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	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 CHRG-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
#48013 MISC-OTHER REFUNDS	0	0	0	0	0
Functional Cost	16,066	16,816	7,271	1,634	16,757

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

	COST PLAN PREP	BUDGET PREP	WELFARE PAYROLL	SINGLE AUDIT	GENERAL AUDIT
Allocation Step 1					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	11,353	11,900	5,129	1,163	11,900
Unallocated Costs	0	0	0	0	0
1st Allocation	27,419	28,716	12,400	2,797	28,657
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
Reallocate Admin Costs	1,283	1,344	579	131	1,344
Unallocated Costs	0	0	0	0	0
2nd Allocation	1,283	1,344	579	131	1,344
Total For 001421 AUDITOR					
Schedule .3 Total	28,701	30,060	12,980	2,928	30,001

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

GENERAL GOVT** RETIREE HEALTH**

Wages & Benefits		
SALARIES & BENEFITS	362,223	19,745
Other Expense & Cost		
53060 COMMUNICATIONS	0	0
53061 COMMUNATIONS-CELL	0	0
53090 HOUSEHOLD	0	0
53100 INSURANCE	0	0
53120 MAINT EQUIP	390	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	300	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 Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
#45520 St MANDATED REIMB	0	0
#46612 PROP TX ADMIN FEE	(21,326)	0
#46626 SUPPL ADMIN FEE	(43,674)	0
#46624 DIRECT ASSMT FEE	(40,449)	0
#46627 ADMIN CHRG-ALCOHOL	(285)	0
#46633 W/C ADMIN ALT SENT	(47)	0
#47935 CANCELED WARRANTS	0	0
#47915 DENTAL STABLZ REIMB	0	0
#47951 MISC GRANT-OUTSIDE SOURCE	0	0
#47959 PY INSURANCE DIVIDEND	0	0
#47983 MISC REVENUE	(80)	0
#48013 MISC-OTHER REFUNDS	0	0
Functional Cost	257,052	19,745

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

GENERAL GOVT** RETIREE HEALTH**		
Allocation Step 1		
Inbound - All Others	0	0
Reallocate Admin Costs	257,214	0
Unallocated Costs	(514,266)	(19,745)
1st Allocation	0	0
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	29,057	0
Unallocated Costs	(29,057)	0
2nd Allocation	0	0
Total For 001421 AUDITOR		
Schedule .3 Total	0	0

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

Activity - CLAIM ACCTG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001032 COL VET	5	0.021422	93		93	5	97
001033 MAX VET	6	0.025706	111		111	5	116
001035 WMS VET	6	0.025706	111		111	5	116
001440 PERSONNEL	136	0.582666	2,518		2,518		2,518
001401 RISK MANAGEMENT/INSURANCE	128	0.548391	2,370		2,370		2,370
001403 EE_BENEFITS	12	0.051412	222		222	11	233
001406 SURVERYOR	42	0.179941	778		778	38	816
001408 IT	203	0.869714	3,758		3,758		3,758
001409 PURCHASING	121	0.518401	2,240		2,240		2,240
001411 BRD OF SUPV	91	0.389872	1,685		1,685	82	1,767
001412 CAO	210	0.899704	3,888		3,888		3,888
001421 AUDITOR	156	0.668352	2,888		2,888		2,888
001422 TREASURER	153	0.655499	2,833		2,833	138	2,971
001423 ASSESSOR	130	0.556960	2,407		2,407	118	2,524
001431 CNTY CNSL	150	0.642646	2,777		2,777	136	2,913
001451 ELECTIONS	165	0.706911	3,055		3,055	149	3,204
001473 MAINTENANCE	603	2.583437	11,164		11,164	545	11,710
001474 CUSTODIAN	433	1.855105	8,017		8,017	392	8,409
001511 SO BAILIFF	35	0.149951	648		648	32	680
001513 HOME SECUR 001581	24	0.102823	444		444	22	466
001514 GRAND JURY	63	0.269911	1,166		1,166	57	1,223
001516 DIST ATTN	296	1.268155	5,480		5,480	268	5,748
001519 PUBL DEFEND	85	0.364166	1,574		1,574	77	1,651
001520 COMMUNICTNS	99	0.424146	1,833		1,833	90	1,923
001521 SHERIFF	619	2.651986	11,461		11,461	560	12,021
001522 DRUG PREVENTTION	63	0.269911	1,166		1,166	57	1,223
001524 SHF-BOATING 001521	69	0.295617	1,278		1,278	62	1,340
001530 SUPERIOR COURT - CJF	111	0.475558	2,055		2,055	100	2,155
001533 JUV FAC	12	0.051412	222		222	11	233
001534 JAIL	322	1.379547	5,962		5,962	291	6,253
001535 PROBATION	318	1.362409	5,888		5,888	288	6,175
001536 VICTIM WITN 001516	132	0.565528	2,444		2,444	119	2,563
001550 FLD WTR CON 101101	15	0.064265	278		278	14	291
001560 AG COMM	215	0.921126	3,981		3,981	194	4,175
001561 WTR MGT	14	0.059980	259		259	13	272
001563 YOUTH OFFEND GNT	31	0.132814	574		574	28	602
001565 SITES_PROJ	55	0.235637	1,018		1,018	50	1,068
001570 CLERK/RECOR	133	0.569813	2,462		2,462	120	2,583
001571 CORONER	83	0.355597	1,537		1,537	75	1,612
001574 LAFCO	1	0.004284	19		19	1	19
001576 COMMUNITY DEVELOPMENT	176	0.754038	3,259		3,259	159	3,418
001577 ANIMAL CTRL	184	0.788312	3,407		3,407	166	3,573
001580 TRAPPER	4	0.017137	74		74	4	78
001581 OES	101	0.432715	1,870		1,870	91	1,961
001583 PUBLIC ADMN	25	0.107108	463		463	23	485
001832 INDG BURIAL	2	0.008569	37		37	2	39
001841 JUV CRT WRD	14	0.059980	259		259	13	272
001851 VET SERV	1	0.004284	19		19	1	19
001921 LIBRARY	435	1.863673	8,054		8,054	393	8,447
001922 ADULT LITERACY	16	0.068549	296		296	14	311
001931 AG EXTENS	118	0.505548	2,185		2,185	107	2,291

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

Activity - CLAIM ACCTG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003710 BEHAVIORIAL HEALTH ADMIN SERV	94	0.402725	1,740		1,740	85	1,825
003711 SUBSTANCE ABUSE SERVICES	799	3.423161	14,793		14,793	723	15,516
003713 MENTAL HEALTH	884	3.787327	16,367		16,367	800	17,167
005712 HEALTH	578	2.476329	10,702		10,702	523	11,224
005719 ENVIRONMENTAL HEALTH	170	0.728332	3,147		3,147	154	3,301
005723 AMBULANCE	13	0.055696	241		241	12	252
005731 CALIF CHILDRENS SRV 005712	6	0.025706	111		111	5	116
005810 WELFARE ADMIN	399	1.709438	7,387		7,387	361	7,748
005811 WELFARE	1,217	5.214001	22,532		22,532	1,101	23,633
005812 IN HOME SUPP SERV 800000	5	0.021422	93		93	5	97
005833 SR NUTRITON	52	0.222784	963		963	47	1,010
007610 PUBLIC WORKS/ROADS	1,596	6.837753	29,550		29,550	1,444	30,993
011715 AIR/WTR POLL CON	138	0.591234	2,555		2,555	125	2,680
013578 FISH AND GAME	2	0.008569	37		37	2	39
015013 COUNTYWIDE RECREATION	1	0.004284	19		19	1	19
016475 MIGRANT HOUSING	322	1.379547	5,962		5,962	291	6,253
016477 MIGRANT HOUSING 016475	8	0.034274	148		148	7	155
016478 MIGRANT HOUSING 016475	86	0.368450	1,592		1,592	78	1,670
027404 INSURANCE 001401	10	0.042843	185		185	9	194
040000 SOLID WASTE	75	0.321323	1,389		1,389	68	1,456
041000 AIRPORT ENTRPSE	106	0.454136	1,963		1,963	96	2,058
042000 TRANSIT AGENCY	530	2.270682	9,813		9,813	479	10,292
046000 EAST PARK RESERVOIR	54	0.231353	1,000		1,000	49	1,049
051000 LOCAL TRANSPORTATION	9	0.038559	167		167	8	175
053000 LOCAL TRANSPORTATION PLANNING	42	0.179941	778		778	38	816
110110 ALMOND PARADISE ST LITNG	24	0.102823	444		444	22	466
111111 THOMPSON ST LITNG	12	0.051412	222		222	11	233
115115 WHISPER CRK-CROSS CRK LIT	23	0.098539	426		426	21	447
128128 JAIL INMATE WELFARE 001534	60	0.257058	1,111		1,111	54	1,165
130130 DRUG ENFORCEMENT 001522	4	0.017137	74		74	4	78
132132 CIVIL FEE CAP PROJ 001521	9	0.038559	167		167	8	175
142142 JAIL-SLESF 001534	1	0.004284	19		19	1	19
150150 LOCAL COMM CORRCTN	279	1.195322	5,166		5,166	252	5,418
153153 COMM CORRRTN PRFRM INCENT	98	0.419862	1,814		1,814	89	1,903
SB10 PRETRIAL RELEASE & DETENT	9	0.038559	167		167	8	175
159 CARL MOYER GRANT 001560	8	0.034274	148		148	7	155
161161 MFH CARE FUNDS 016475	22	0.094255	407		407	20	427
179179 CC SERV AREA #2	128	0.548391	2,370		2,370	116	2,486
182182 SRV AREA#1 CEN RCH	121	0.518401	2,240		2,240	109	2,350
228228 EMS-OTHER 005712	1	0.004284	19		19	1	19
264264 CHILDRENS TRUST FUND	6	0.025706	111		111	5	116
272272 MENTAL HLTH SERV FUND	377	1.615184	6,980		6,980	341	7,321
275275 MHSA EDUC & TRAIN 272272	9	0.038559	167		167	8	175
276276 MHSA PREV & EARLY INTERV	116	0.496980	2,148		2,148	105	2,253
277277 MHSA INNOVATION 272272	96	0.411293	1,777		1,777	87	1,864
279279 MHSA CAP FAC 272272	17	0.072833	315		315	15	330
283283 MHSA-HOUSING	50	0.214215	926		926	45	971
301301 TRANSITIONAL HOUSING	138	0.591234	2,555		2,555	125	2,680
400000 ARBCKLE-C/C FIRE	370	1.585193	6,850		6,850	335	7,185

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

Activity - CLAIM ACCTG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
403000 BEAR VL-INDIAN VL FIRE	135	0.578381	2,499		2,499	122	2,622
408000 MAX FIRE PROT	158	0.676920	2,925		2,925	143	3,068
411000 MAXFIRE PG&E POWPL 408000	1	0.004284	19		19	1	19
412000 PRINCETN FIRE PROT	143	0.612656	2,648		2,648	129	2,777
416000 WMS FIRE PROT	7	0.029990	130		130	6	136
419000 SAC RIV FIRE DIST	401	1.718007	7,424		7,424	363	7,787
423000 ARBCKLE CEM	124	0.531254	2,296		2,296	112	2,408
425000 COLLEGE CTY CEM	71	0.304186	1,315		1,315	64	1,379
428000 COL CEM DIST	270	1.156763	4,999		4,999	244	5,243
431000 COL CEM SLE TX-VLT 428000	1	0.004284	19		19	1	19
433000 CYPRESS HLL CEM	3	0.012853	56		56	3	58
435000 GRND ISLAND CEM	40	0.171372	741		741	36	777
440000 MAXWELL CEM	103	0.441284	1,907		1,907	93	2,000
443000 MAX CEM SLE TX-VAULT 440000	1	0.004284	19		19	1	19
446000 PRINCETON CEM	21	0.089970	389		389	19	408
448000 STONYFRD-IND VL CEM	63	0.269911	1,166		1,166	57	1,223
451000 WILLIAMS CEM	123	0.526970	2,277		2,277	111	2,389
454000 WMS CEM SLE TX-VAULT 451000	1	0.004284	19		19	1	19
456000 ARBUCKLE PARK & REC DIST	39	0.167088	722		722	35	757
458000 ARB P/REC-PRK/FAC 456000	341	1.460949	6,314		6,314	308	6,622
459000 ARB P&R DIST-POOLS 456000	37	0.158519	685		685	33	718
460000 MAXWELL REC & PARK DIST	68	0.291333	1,259		1,259	61	1,320
462000 COLUSA BSN DRN	130	0.556960	2,407		2,407	118	2,524
464000 COLUSA RESC CONV	332	1.422390	6,147		6,147	300	6,447
465000 CCRCD PYRL 464000	390	1.670880	7,221		7,221	353	7,574
473000 CCRCD MISC PROJ 464000	155	0.664068	2,870		2,870	140	3,010
475000 CCRCD - D.O.C. 464000	88	0.377019	1,629		1,629	80	1,709
489000 SAC RIV WESTSDE LEVE	14	0.059980	259		259	13	272
492000 CO MOSQ ABATMNT	329	1.409537	6,091		6,091	298	6,389
496000 RECL DIST 108 MNT	23	0.098539	426		426	21	447
497000 RECL DIST 108 IRRG	21	0.089970	389		389	19	408
498000 REC DIST 1004	1	0.004284	19		19	1	19
501000 REC DIST 2047	46	0.197078	852		852	42	893
514000 COLUSA CO WTRWKS #1	97	0.415578	1,796		1,796	88	1,884
515000 PRINCTN WATRWRKS	103	0.441284	1,907		1,907	93	2,000
525000 CRTNA CRK FLD CTRL/CON	5	0.021422	93		93	5	97
529000 CRTINA CSD RED RNCH ZN2	100	0.428431	1,851		1,851	90	1,942
530000 CRTINA CSD RVR GLN ZN3	97	0.415578	1,796		1,796	88	1,884
531000 CRTINA CSD WILDWD ES ZN4	50	0.214215	926		926	45	971
800000 IHSS PUBLIC AUTHORITY	13	0.055696	241		241	12	252
OUTSIDE AGENCIES	3,401	14.570929	62,969		62,969	3,080	66,049
Schedule .4 Total for CLAIM ACCTG	23,341	100.000000	432,152		432,152	20,250	452,402

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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001440 PERSONNEL	40,000	0.886865	3,836		3,836		3,836
001401 RISK MANAGEMENT/INSURANCE	10,000	0.221716	959		959		959
001408 IT	50,000	1.108582	4,795		4,795		4,795
001409 PURCHASING	20,000	0.443433	1,918		1,918		1,918
001411 BRD OF SUPV	50,000	1.108582	4,795		4,795	239	5,034
001412 CAO	50,000	1.108582	4,795		4,795		4,795
001421 AUDITOR	110,000	2.438880	10,549		10,549		10,549
001422 TREASURER	44,629	0.989498	4,280		4,280	214	4,494
001423 ASSESSOR	100,000	2.217164	9,590		9,590	479	10,069
001431 CNTY CNSL	30,000	0.665149	2,877		2,877	144	3,021
001451 ELECTIONS	30,000	0.665149	2,877		2,877	144	3,021
001473 MAINTENANCE	50,000	1.108582	4,795		4,795	239	5,034
001474 CUSTODIAN	50,000	1.108582	4,795		4,795	239	5,034
001511 SO BAILIFF	25,000	0.554291	2,397		2,397	120	2,517
001516 DIST ATTN	108,500	2.405623	10,405		10,405	520	10,925
001520 COMMUNICTNS	90,000	1.995447	8,631		8,631	431	9,062
001521 SHERIFF	352,525	7.816056	33,806		33,806	1,689	35,495
001534 JAIL	209,775	4.651055	20,117		20,117	1,005	21,122
001535 PROBATION	128,000	2.837969	12,275		12,275	613	12,888
001536 VICTIM WITN 001516	21,500	0.476690	2,062		2,062	103	2,165
001560 AG COMM	127,500	2.826884	12,227		12,227	611	12,838
001561 WTR MGT	10,000	0.221716	959		959	48	1,007
001563 YOUTH OFFEND GNT	14,500	0.321489	1,391		1,391	69	1,460
001570 CLERK/RECOR	30,000	0.665149	2,877		2,877	144	3,021
001571 CORONER	10,000	0.221716	959		959	48	1,007
001576 COMMUNITY DEVELOPMENT	60,000	1.330298	5,754		5,754	287	6,041
001577 ANIMAL CTRL	30,000	0.665149	2,877		2,877	144	3,021
001581 OES	13,200	0.292666	1,266		1,266	63	1,329
001583 PUBLIC ADMN	704	0.015609	68		68	3	71
001851 VET SERV	10,000	0.221716	959		959	48	1,007
001921 LIBRARY	108,601	2.407862	10,415		10,415	520	10,935
001931 AG EXTENS	30,000	0.665149	2,877		2,877	144	3,021
003710 BEHAVIORIAL HEALTH ADMIN SERV	85,000	1.884589	8,151		8,151	407	8,558
003713 MENTAL HEALTH	671,333	14.884552	64,379		64,379	3,216	67,595
005712 HEALTH	210,000	4.656044	20,138		20,138	1,006	21,144
005719 ENVIRONMENTAL HEALTH	50,000	1.108582	4,795		4,795	239	5,034
005810 WELFARE ADMIN	95,000	2.106305	9,110		9,110	455	9,565
005811 WELFARE	590,000	13.081265	56,579		56,579	2,826	59,406
005833 SR NUTRITON	10,000	0.221716	959		959	48	1,007
007610 PUBLIC WORKS/ROADS	360,000	7.981789	34,523		34,523	1,725	36,248
011715 AIR/WTR POLL CON	42,500	0.942295	4,076		4,076	204	4,279
016475 MIGRANT HOUSING	30,000	0.665149	2,877		2,877	144	3,021
042000 TRANSIT AGENCY	110,000	2.438880	10,549		10,549	527	11,076
046000 EAST PARK RESERVOIR	20,000	0.443433	1,918		1,918	96	2,014
150150 LOCAL COMM CORRCTN	55,000	1.219440	5,274		5,274	263	5,538
153153 COMM CORRTRN PRFRM INCENT	17,000	0.376918	1,630		1,630	81	1,712
OUTSIDE AGENCIES	150,000	3.325745	14,385		14,385	719	15,103
Schedule .4 Total for PAYROLL ACCTG	4,510,267	100.000000	432,521		432,521	20,265	452,786

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

Activity - PAYROLL ACCTG

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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001423 ASSESSOR	29	0.077321	50		50	2	52
001426 REV/REC	164	0.437263	280		280	13	293
001431 CNTY CNSL	44	0.117315	75		75	4	79
001516 DIST ATTNY	29	0.077321	50		50	2	52
001521 SHERIFF	711	1.895697	1,215		1,215	57	1,272
001522 DRUG PREVENTTION	392	1.045166	670		670	31	701
001535 PROBATION	923	2.460940	1,578		1,578	74	1,652
001550 FLD WTR CON 101101	44	0.117315	75		75	4	79
001560 AG COMM	44	0.117315	75		75	4	79
001570 CLERK/RECOR	2,314	6.169680	3,955		3,955	185	4,141
001576 COMMUNITY DEVELOPMENT	535	1.426438	915		915	43	957
001577 ANIMAL CTRL	44	0.117315	75		75	4	79
001921 LIBRARY	435	1.159814	744		744	35	778
003710 BEHAVIORIAL HEALTH ADMIN SERV	610	1.626406	1,043		1,043	49	1,092
003713 MENTAL HEALTH	1,060	2.826214	1,812		1,812	85	1,897
005712 HEALTH	1,550	4.132672	2,649		2,649	124	2,774
005719 ENVIRONMENTAL HEALTH	44	0.117315	75		75	4	79
005811 WELFARE	440	1.173146	752		752	35	787
007610 PUBLIC WORKS/ROADS	44	0.117315	75		75	4	79
016475 MIGRANT HOUSING	4,041	10.774276	6,907		6,907	324	7,231
042000 TRANSIT AGENCY	1,669	4.449955	2,853		2,853	134	2,987
051000 LOCAL TRANSPORTATION	174	0.463926	297		297	14	311
052000 STATE TRANSIT ASSISTANCE	29	0.077321	50		50	2	52
053000 LOCAL TRANSPORTATION PLANNING	29	0.077321	50		50	2	52
179179 CC SERV AREA #2	319	0.850531	545	(359)	186	26	212
182182 SRV AREA#1 CEN RCH	131	0.349277	224	(147)	77	10	87
400000 ARBCKLE-C/C FIRE	104	0.277289	178		178	8	186
403000 BEAR VL-INDIAN VL FIRE	453	1.207807	774	(358)	416	36	453
408000 MAX FIRE PROT	338	0.901189	578	(249)	329	27	356
412000 PRINCETN FIRE PROT	279	0.743881	477	(261)	216	22	238
416000 WMS FIRE PROT	316	0.842532	540	(228)	312	25	337
419000 SAC RIV FIRE DIST	1,135	3.026182	1,940		1,940	91	2,031
423000 ARBCKLE CEM	560	1.493094	957	(277)	680	45	725
425000 COLLEGE CTY CEM	265	0.706554	453	(231)	222	21	243
428000 COL CEM DIST	520	1.386445	889	(394)	495	42	537
433000 CYPRESS HLL CEM	167	0.445262	285	(108)	177	13	191
435000 GRND ISLAND CEM	217	0.578574	371	(227)	144	17	161
440000 MAXWELL CEM	436	1.162481	745	(247)	498	35	533
446000 PRINCETON CEM	195	0.519917	333	(123)	210	16	226
448000 STONYFRD-IND VL CEM	275	0.733216	470	(227)	243	22	265
451000 WILLIAMS CEM	563	1.501093	962	(412)	550	45	595
456000 ARBUCKLE PARK & REC DIST	446	1.189143	762	(455)	307	36	343
460000 MAXWELL REC & PARK DIST	616	1.642404	1,053	(574)	479	49	528
464000 COLUSA RESC CONV	169	0.450595	289		289	14	302
492000 CO MOSQ ABATMNT	28	0.074655	48		48	2	50
501000 REC DIST 2047	217	0.578574	371	(211)	160	17	177
514000 COLUSA CO WTRWKS #1	43	0.114648	73		73	3	77
515000 PRINCTN WATRWRKS	446	1.189143	762	(415)	347	36	383
525000 CRTNA CRK FLD CTRL/CON	98	0.261292	168	(62)	106	8	113
OUTSIDE AGENCIES	13,772	36.719455	23,541	(241)	23,300	1,105	24,406
Schedule .4 Total for INTERNAL AUDIT	37,506	100.000000	64,110	(5,806)	58,304	3,005	61,309

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

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Direct Billed				5,806	5,806		5,806
Schedule .3 Total for INTERNAL AUDIT	37,506	100.000000		0	64,110	3,005	67,115

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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001032 COL VET	7,126	0.007131	2		2	0	2
001033 MAX VET	6,250	0.006255	2		2	0	2
001035 WMS VET	14,328	0.014339	4		4	0	4
001440 PERSONNEL	660,999	0.661488	181		181		181
001401 RISK MANAGEMENT/INSURANCE	164,261	0.164382	45		45		45
001403 EE_BENEFITS	6,971	0.006976	2		2	0	2
001406 SURVERYOR	52,361	0.052400	14		14	1	15
001408 IT	715,560	0.716089	196		196		196
001409 PURCHASING	161,222	0.161341	44		44		44
001411 BRD OF SUPV	812,731	0.813332	223		223	11	234
001412 CAO	850,865	0.851494	233		233		233
001421 AUDITOR	1,612,427	1.613619	442		442		442
001422 TREASURER	720,608	0.721141	198		198	10	207
001423 ASSESSOR	1,394,963	1.395995	383		383	19	401
001426 REV/REC	2,595	0.002597	1		1	0	1
001431 CNTY CNSL	742,111	0.742660	204		204	10	214
001451 ELECTIONS	589,009	0.589445	162		162	8	169
001473 MAINTENANCE	611,257	0.611709	168		168	8	176
001474 CUSTODIAN	532,020	0.532413	146		146	7	153
001492 ADVERTISING	(135)	(0.000135)	0		0		0
001511 SO BAILIFF	399,390	0.399685	110		110	5	115
001513 HOME SECUR 001581	105,605	0.105683	29		29	1	30
001514 GRAND JURY	43,171	0.043203	12		12	1	12
001516 DIST ATTNV	2,104,129	2.105685	577		577	28	606
001519 PUBL DEFEND	388,325	0.388612	107		107	5	112
001520 COMMUNICTNS	855,183	0.855815	235		235	11	246
001521 SHERIFF	6,605,927	6.610812	1,813		1,813	89	1,901
001522 DRUG PREVENTTION	259,719	0.259911	71		71	3	75
001524 SHF-BOATING 001521	185,337	0.185474	51		51	2	53
001530 SUPERIOR COURT - CJF	693,206	0.693719	190		190	9	199
001533 JUV FAC	830,920	0.831534	228		228	11	239
001534 JAIL	4,553,063	4.556430	1,249		1,249	61	1,310
001535 PROBATION	1,992,062	1.993535	547		547	27	573
001536 VICTIM WITN 001516	169,162	0.169287	46		46	2	49
001550 FLD WTR CON 101101	15,343	0.015354	4		4	0	4
001559 AG ADM SERV	26,560	0.026580	7		7	0	8
001560 AG COMM	1,681,040	1.682283	461		461	22	484
001561 WTR MGT	233,687	0.233860	64		64	3	67
001563 YOUTH OFFEND GNT	147,343	0.147452	40		40	2	42
001565 SITES_PROJ	941,053	0.941749	258		258	13	271
001570 CLERK/RECOR	475,136	0.475487	130		130	6	137
001571 CORONER	260,178	0.260370	71		71	3	75
001576 COMMUNITY DEVELOPMENT	1,002,060	1.002801	275		275	13	288
001577 ANIMAL CTRL	342,965	0.343219	94		94	5	99
001580 TRAPPER	86,558	0.086622	24		24	1	25
001581 OES	375,523	0.375801	103		103	5	108
001583 PUBLIC ADMN	20,874	0.020889	6		6	0	6
001831 SOC WELFARE (IND)	10,453	0.010461	3		3	0	3
001832 INDG BURIAL	1,578	0.001579	0		0	0	0
001841 JUV CRT WRD	2,978	0.002980	1		1	0	1
001851 VET SERV	123,331	0.123422	34		34	2	35

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

Activity - COST PLAN PREP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001861 SR CITIZENS	(607)	(0.000607)	0		0		0
001921 LIBRARY	1,459,216	1.460295	400		400	20	420
001922 ADULT LITERACY	37,215	0.037243	10		10	0	11
001931 AG EXTENS	438,912	0.439237	120		120	6	126
003710 BEHAVIORIAL HEALTH ADMIN SERV	1,424,880	1.425934	391		391	19	410
003711 SUBSTANCE ABUSE SERVICES	822,004	0.822612	226		226	11	237
003713 MENTAL HEALTH	11,814,885	11.823623	3,242		3,242	162	3,404
005712 HEALTH	3,480,724	3.483298	955		955	47	1,002
005719 ENVIRONMENTAL HEALTH	716,901	0.717431	197		197	10	206
005723 AMBULANCE	10,684	0.010692	3		3	0	3
005731 CALIF CHILDRNS SRV 005712	24,384	0.024402	7		7	0	7
005810 WELFARE ADMIN	1,859,021	1.860396	510		510	25	535
005811 WELFARE	9,300,445	9.307322	2,552		2,552	125	2,676
005833 SR NUTRITON	322,708	0.322947	89		89	4	93
006820 CATEG AID/SAWS HHS 005811	4,785,585	4.789124	1,313		1,313	64	1,377
007610 PUBLIC WORKS/ROADS	11,783,471	11.792184	3,233		3,233	158	3,391
011715 AIR/WTR POLL CON	579,462	0.579890	159		159	8	167
013578 FISH AND GAME	8,686	0.008692	2		2	0	2
015013 COUNTYWIDE RECREATION	1,860	0.001861	1		1	0	1
016475 MIGRANT HOUSING	928,947	0.929634	255		255	12	267
016477 MIGRANT HOUSING 016475	529,740	0.530132	145		145	7	152
016478 MIGRANT HOUSING 016475	243,438	0.243618	67		67	3	70
040000 SOLID WASTE	2,671,412	2.673387	733		733	36	769
041000 AIRPORT ENTRPSE	362,788	0.363056	100		100	5	104
046000 EAST PARK RESERVOIR	477,784	0.478137	131		131	6	137
051000 LOCAL TRANSPORTATION	1,341,424	1.342416	368		368	18	386
052000 STATE TRANSIT ASSISTANCE	271,738	0.271939	75		75	4	78
053000 LOCAL TRANSPORTATION PLANNING	397,534	0.397828	109		109	5	114
110110 ALMOND PARADISE ST LITNG	4,782	0.004786	1		1	0	1
111111 THOMPSON ST LITNG	1,449	0.001450	0		0	0	0
115115 WHISPER CRK-CROSS CRK LIT	3,240	0.003242	1		1	0	1
128128 JAIL INMATE WELFARE 001534	29,998	0.030020	8		8	0	9
130130 DRUG ENFORCEMENT 001522	4,382	0.004385	1		1	0	1
132132 CIVIL FEE CAP PROJ 001521	3,130	0.003132	1		1	0	1
135135 LIVE SCN FNGRPRNTG 001521	10,902	0.010910	3		3	0	3
142142 JAIL-SLESF 001534	4,927	0.004931	1		1	0	1
145145 SHF-CLAMMET GRANT 001522	25,766	0.025785	7		7	0	7
150150 LOCAL COMM CORRCTN	840,507	0.841129	231		231	11	242
153153 COMM CORRTN PRFRM INCENT	251,037	0.251223	69		69	3	72
159 CARL MOYER GRANT 001560	318,029	0.318264	87		87	4	92
161161 MFH CARE FUNDS 016475	36,778	0.036805	10		10	0	10
179179 CC SERV AREA #2	133,330	0.133429	37		37	2	38
182182 SRV AREA#1 CEN RCH	135,910	0.136010	37		37	2	39
228228 EMS-OTHER 005712	19,144	0.019158	5		5	0	5
264264 CHILDRENS TRUST FUND	32,618	0.032642	9		9	0	9
272272 MENTAL HLTH SERV FUND	1,573,284	1.574447	432		432	21	453
275275 MHSA EDUC & TRAIN 272272	307,010	0.307237	84		84	4	88

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

Activity - COST PLAN PREP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
276276 MHSA PREV & EARLY INTERV	888,621	0.889278	244		244	12	256
277277 MHSA INNOVATION 272272	389,548	0.389836	107		107	5	112
279279 MHSA CAP FAC 272272	41,925	0.041956	11		11	1	12
283283 MHSA-HOUSING	55,254	0.055295	15		15	1	16
301301 TRANSITIONAL HOUSING	54,296	0.054336	15		15	1	16
800000 IHSS PUBLIC AUTHORITY	200,720	0.200868	55		55	3	58
OUTSIDE AGENCIES	3,874,893	3.877758	1,063		1,063	52	1,115
Schedule .4 Total for COST PLAN PREP	99,926,109	100.000000	27,419		27,419	1,283	28,701

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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001032 COL VET	7,126	0.007278	2		2	0	2
001033 MAX VET	6,250	0.006383	2		2	0	2
001035 WMS VET	14,328	0.014633	4		4	0	4
001440 PERSONNEL	660,999	0.675071	194		194		194
001401 RISK MANAGEMENT/INSURANCE	164,261	0.167758	48		48		48
001403 EE_BENEFITS	6,971	0.007119	2		2	0	2
001406 SURVERYOR	52,361	0.053476	15		15	1	16
001408 IT	715,560	0.730794	210		210		210
001409 PURCHASING	161,222	0.164654	47		47		47
001411 BRD OF SUPV	812,731	0.830034	238		238	12	250
001412 CAO	850,865	0.868980	250		250		250
001421 AUDITOR	1,612,427	1.646755	473		473		473
001422 TREASURER	720,608	0.735950	211		211	10	222
001423 ASSESSOR	1,394,963	1.424661	409		409	20	429
001426 REV/REC	2,595	0.002650	1		1	0	1
001431 CNTY CNSL	742,111	0.757910	218		218	11	228
001451 ELECTIONS	589,009	0.601549	173		173	8	181
001473 MAINTENANCE	611,257	0.624270	179		179	9	188
001474 CUSTODIAN	532,020	0.543347	156		156	8	164
001492 ADVERTISING	(135)	(0.000138)	0		0		0
001511 SO BAILIFF	399,390	0.407893	117		117	6	123
001513 HOME SECUR 001581	105,605	0.107853	31		31	1	32
001514 GRAND JURY	43,171	0.044090	13		13	1	13
001516 DIST ATTNV	2,104,129	2.148925	617		617	30	647
001519 PUBL DEFEND	388,325	0.396592	114		114	5	119
001520 COMMUNICTNS	855,183	0.873390	251		251	12	263
001521 SHERIFF	6,605,927	6.746565	1,937		1,937	95	2,032
001522 DRUG PREVENTTION	259,719	0.265248	76		76	4	80
001524 SHF-BOATING 001521	185,337	0.189283	54		54	3	57
001530 SUPERIOR COURT - CJF	693,206	0.707964	203		203	10	213
001533 JUV FAC	830,920	0.848610	244		244	12	256
001534 JAIL	4,553,063	4.649996	1,335		1,335	65	1,401
001535 PROBATION	1,992,062	2.034472	584		584	29	613
001536 VICTIM WITN 001516	169,162	0.172763	50		50	2	52
001550 FLD WTR CON 101101	15,343	0.015670	4		4	0	5
001559 AG ADM SERV	26,560	0.027125	8		8	0	8
001560 AG COMM	1,681,040	1.716829	493		493	24	517
001561 WTR MGT	233,687	0.238662	69		69	3	72
001563 YOUTH OFFEND GNT	147,343	0.150480	43		43	2	45
001565 SITES_PROJ	941,053	0.961088	276		276	14	289
001570 CLERK/RECOR	475,136	0.485251	139		139	7	146
001571 CORONER	260,178	0.265717	76		76	4	80
001576 COMMUNITY DEVELOPMENT	1,002,060	1.023394	294		294	14	308
001577 ANIMAL CTRL	342,965	0.350267	101		101	5	105
001580 TRAPPER	86,558	0.088401	25		25	1	27
001581 OES	375,523	0.383518	110		110	5	115
001583 PUBLIC ADMN	20,874	0.021318	6		6	0	6
001831 SOC WELFARE (IND)	10,453	0.010676	3		3	0	3
001832 INDG BURIAL	1,578	0.001612	0		0	0	0
001841 JUV CRT WRD	2,978	0.003041	1		1	0	1
001851 VET SERV	123,331	0.125957	36		36	2	38

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

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001861 SR CITIZENS	(607)	(0.000620)	0		0		0
001921 LIBRARY	1,459,216	1.490282	428		428	21	449
001922 ADULT LITERACY	37,215	0.038007	11		11	0	11
001931 AG EXTENS	438,912	0.448256	129		129	6	135
003710 BEHAVIORIAL HEALTH ADMIN SERV	1,424,880	1.455215	418		418	20	438
003711 SUBSTANCE ABUSE SERVICES	822,004	0.839504	241		241	12	253
003713 MENTAL HEALTH	11,814,885	12.066422	3,466		3,466	173	3,639
005712 HEALTH	3,480,724	3.554827	1,021		1,021	50	1,071
005719 ENVIRONMENTAL HEALTH	716,901	0.732164	210		210	10	221
005723 AMBULANCE	10,684	0.010911	3		3	0	3
005731 CALIF CHILDRNS SRV 005712	24,384	0.024903	7		7	0	7
005810 WELFARE ADMIN	1,859,021	1.898599	545		545	27	572
005811 WELFARE	9,300,445	9.498448	2,728		2,728	133	2,861
005833 SR NUTRITON	322,708	0.329578	95		95	5	99
006820 CATEG AID/SAWS HHS 005811	4,785,585	4.887469	1,403		1,403	69	1,472
007610 PUBLIC WORKS/ROADS	11,783,471	12.034337	3,456		3,456	169	3,625
011715 AIR/WTR POLL CON	579,462	0.591799	170		170	8	178
013578 FISH AND GAME	8,686	0.008871	3		3	0	3
015013 COUNTYWIDE RECREATION	1,860	0.001900	1		1	0	1
016475 MIGRANT HOUSING	928,947	0.948724	272		272	13	286
016477 MIGRANT HOUSING 016475	529,740	0.541018	155		155	8	163
016478 MIGRANT HOUSING 016475	243,438	0.248621	71		71	3	75
040000 SOLID WASTE	2,671,412	2.728285	783		783	38	822
041000 AIRPORT ENTRPSE	362,788	0.370512	106		106	5	112
046000 EAST PARK RESERVOIR	477,784	0.487956	140		140	7	147
110110 ALMOND PARADISE ST LITNG	4,782	0.004884	1		1	0	1
111111 THOMPSON ST LITNG	1,449	0.001480	0		0	0	0
115115 WHISPER CRK-CROSS CRK LIT	3,240	0.003309	1		1	0	1
128128 JAIL INMATE WELFARE 001534	29,998	0.030637	9		9	0	9
130130 DRUG ENFORCEMENT 001522	4,382	0.004475	1		1	0	1
132132 CIVIL FEE CAP PROJ 001521	3,130	0.003197	1		1	0	1
135135 LIVE SCN FNGRPRNTG 001521	10,902	0.011134	3		3	0	3
142142 JAIL-SLESF 001534	4,927	0.005032	1		1	0	2
145145 SHF-CLAMMET GRANT 001522	25,766	0.026315	8		8	0	8
150150 LOCAL COMM CORRCTN	840,507	0.858401	246		246	12	259
153153 COMM CORRTN PRFRM INCENT	251,037	0.256381	74		74	4	77
159 CARL MOYER GRANT 001560	318,029	0.324800	93		93	5	98
161161 MFH CARE FUNDS 016475	36,778	0.037561	11		11	0	11
179179 CC SERV AREA #2	133,330	0.136169	39		39	2	41
182182 SRV AREA#1 CEN RCH	135,910	0.138803	40		40	2	42
228228 EMS-OTHER 005712	19,144	0.019552	6		6	0	6
264264 CHILDRENS TRUST FUND	32,618	0.033312	10		10	0	10
272272 MENTAL HLTH SERV FUND	1,573,284	1.606779	461		461	23	484
275275 MHSA EDUC & TRAIN 272272	307,010	0.313546	90		90	4	94
276276 MHSA PREV & EARLY INTERV	888,621	0.907539	261		261	13	273
277277 MHSA INNOVATION 272272	389,548	0.397841	114		114	6	120
279279 MHSA CAP FAC 272272	41,925	0.042818	12		12	1	13
283283 MHSA-HOUSING	55,254	0.056430	16		16	1	17

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

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
301301 TRANSITIONAL HOUSING	54,296	0.055452	16		16	1	17
800000 IHSS PUBLIC AUTHORITY	200,720	0.204993	59		59	3	62
OUTSIDE AGENCIES	3,874,893	3.957388	1,136		1,136	56	1,192
Schedule .4 Total for BUDGET PREP	97,915,413	100.000000	28,716		28,716	1,344	30,060

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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
005810 WELFARE ADMIN	100	100.000000	12,400		12,400	579	12,980
Schedule .4 Total for WELFARE PAYROLL	100	100.000000	12,400		12,400	579	12,980

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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001411 BRD OF SUPV	2,069	15.231154	426		426	20	446
003711 SUBSTANCE ABUSE SERVICES	705	5.189929	145		145	7	152
005712 HEALTH	2,124	15.636042	437		437	20	458
005811 WELFARE	8,686	63.942875	1,788		1,788	84	1,872
Schedule .4 Total for SINGLE AUDIT	13,584	100.000000	2,797		2,797	131	2,928

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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001032 COL VET	7,126	0.007278	2		2	0	2
001033 MAX VET	6,250	0.006383	2		2	0	2
001035 WMS VET	14,328	0.014633	4		4	0	4
001440 PERSONNEL	660,999	0.675071	193		193		193
001401 RISK MANAGEMENT/INSURANCE	164,261	0.167758	48		48		48
001403 EE_BENEFITS	6,971	0.007119	2		2	0	2
001406 SURVERYOR	52,361	0.053476	15		15	1	16
001408 IT	715,560	0.730794	209		209		209
001409 PURCHASING	161,222	0.164654	47		47		47
001411 BRD OF SUPV	812,731	0.830034	238		238	12	250
001412 CAO	850,865	0.868980	249		249		249
001421 AUDITOR	1,612,427	1.646755	472		472		472
001422 TREASURER	720,608	0.735950	211		211	10	221
001423 ASSESSOR	1,394,963	1.424661	408		408	20	428
001426 REV/REC	2,595	0.002650	1		1	0	1
001431 CNTY CNSL	742,111	0.757910	217		217	11	228
001451 ELECTIONS	589,009	0.601549	172		172	8	181
001473 MAINTENANCE	611,257	0.624270	179		179	9	188
001474 CUSTODIAN	532,020	0.543347	156		156	8	163
001492 ADVERTISING	(135)	(0.000138)	0		0		0
001511 SO BAILIFF	399,390	0.407893	117		117	6	123
001513 HOME SECUR 001581	105,605	0.107853	31		31	1	32
001514 GRAND JURY	43,171	0.044090	13		13	1	13
001516 DIST ATTN	2,104,129	2.148925	616		616	30	646
001519 PUBL DEFEND	388,325	0.396592	114		114	5	119
001520 COMMUNICTNS	855,183	0.873390	250		250	12	263
001521 SHERIFF	6,605,927	6.746565	1,933		1,933	95	2,028
001522 DRUG PREVENTTION	259,719	0.265248	76		76	4	80
001524 SHF-BOATING 001521	185,337	0.189283	54		54	3	57
001530 SUPERIOR COURT - CJF	693,206	0.707964	203		203	10	213
001533 JUV FAC	830,920	0.848610	243		243	12	255
001534 JAIL	4,553,063	4.649996	1,333		1,333	65	1,398
001535 PROBATION	1,992,062	2.034472	583		583	29	612
001536 VICTIM WITN 001516	169,162	0.172763	49		49	2	52
001550 FLD WTR CON 101101	15,343	0.015670	4		4	0	5
001559 AG ADM SERV	26,560	0.027125	8		8	0	8
001560 AG COMM	1,681,040	1.716829	492		492	24	516
001561 WTR MGT	233,687	0.238662	68		68	3	72
001563 YOUTH OFFEND GNT	147,343	0.150480	43		43	2	45
001565 SITES_PROJ	941,053	0.961088	275		275	14	289
001570 CLERK/RECOR	475,136	0.485251	139		139	7	146
001571 CORONER	260,178	0.265717	76		76	4	80
001576 COMMUNITY DEVELOPMENT	1,002,060	1.023394	293		293	14	308
001577 ANIMAL CTRL	342,965	0.350267	100		100	5	105
001580 TRAPPER	86,558	0.088401	25		25	1	26
001581 OES	375,523	0.383518	110		110	5	115
001583 PUBLIC ADMN	20,874	0.021318	6		6	0	6
001831 SOC WELFARE (IND)	10,453	0.010676	3		3	0	3
001832 INDG BURIAL	1,578	0.001612	0		0	0	0
001841 JUV CRT WRD	2,978	0.003041	1		1	0	1
001851 VET SERV	123,331	0.125957	36		36	2	38

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

Activity - GENERAL AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001861 SR CITIZENS	(607)	(0.000620)	0		0		0
001921 LIBRARY	1,459,216	1.490282	427		427	21	448
001922 ADULT LITERACY	37,215	0.038007	11		11	0	11
001931 AG EXTENS	438,912	0.448256	128		128	6	135
003710 BEHAVIORIAL HEALTH ADMIN SERV	1,424,880	1.455215	417		417	20	437
003711 SUBSTANCE ABUSE SERVICES	822,004	0.839504	241		241	12	252
003713 MENTAL HEALTH	11,814,885	12.066422	3,459		3,459	173	3,632
005712 HEALTH	3,480,724	3.554827	1,019		1,019	50	1,069
005719 ENVIRONMENTAL HEALTH	716,901	0.732164	210		210	10	220
005723 AMBULANCE	10,684	0.010911	3		3	0	3
005731 CALIF CHILDRNS SRV 005712	24,384	0.024903	7		7	0	7
005810 WELFARE ADMIN	1,859,021	1.898599	544		544	27	571
005811 WELFARE	9,300,445	9.498448	2,722		2,722	133	2,855
005833 SR NUTRITON	322,708	0.329578	94		94	5	99
006820 CATEG AID/SAWS HHS 005811	4,785,585	4.887469	1,401		1,401	69	1,469
007610 PUBLIC WORKS/ROADS	11,783,471	12.034337	3,449		3,449	169	3,618
011715 AIR/WTR POLL CON	579,462	0.591799	170		170	8	178
013578 FISH AND GAME	8,686	0.008871	3		3	0	3
015013 COUNTYWIDE RECREATION	1,860	0.001900	1		1	0	1
016475 MIGRANT HOUSING	928,947	0.948724	272		272	13	285
016477 MIGRANT HOUSING 016475	529,740	0.541018	155		155	8	163
016478 MIGRANT HOUSING 016475	243,438	0.248621	71		71	3	75
040000 SOLID WASTE	2,671,412	2.728285	782		782	38	820
041000 AIRPORT ENTRPSE	362,788	0.370512	106		106	5	111
046000 EAST PARK RESERVOIR	477,784	0.487956	140		140	7	147
110110 ALMOND PARADISE ST LITNG	4,782	0.004884	1		1	0	1
111111 THOMPSON ST LITNG	1,449	0.001480	0		0	0	0
115115 WHISPER CRK-CROSS CRK LIT	3,240	0.003309	1		1	0	1
128128 JAIL INMATE WELFARE 001534	29,998	0.030637	9		9	0	9
130130 DRUG ENFORCEMENT 001522	4,382	0.004475	1		1	0	1
132132 CIVIL FEE CAP PROJ 001521	3,130	0.003197	1		1	0	1
135135 LIVE SCN FNGRPRNTG 001521	10,902	0.011134	3		3	0	3
142142 JAIL-SLESF 001534	4,927	0.005032	1		1	0	1
145145 SHF-CLAMMET GRANT 001522	25,766	0.026315	8		8	0	8
150150 LOCAL COMM CORRCTN	840,507	0.858401	246		246	12	258
153153 COMM CORRTN PRFRM INCENT	251,037	0.256381	73		73	4	77
159 CARL MOYER GRANT 001560	318,029	0.324800	93		93	5	98
161161 MFH CARE FUNDS 016475	36,778	0.037561	11		11	0	11
179179 CC SERV AREA #2	133,330	0.136169	39		39	2	41
182182 SRV AREA#1 CEN RCH	135,910	0.138803	40		40	2	42
228228 EMS-OTHER 005712	19,144	0.019552	6		6	0	6
264264 CHILDRENS TRUST FUND	32,618	0.033312	10		10	0	10
272272 MENTAL HLTH SERV FUND	1,573,284	1.606779	460		460	23	483
275275 MHSA EDUC & TRAIN 272272	307,010	0.313546	90		90	4	94
276276 MHSA PREV & EARLY INTERV	888,621	0.907539	260		260	13	273
277277 MHSA INNOVATION 272272	389,548	0.397841	114		114	6	120
279279 MHSA CAP FAC 272272	41,925	0.042818	12		12	1	13
283283 MHSA-HOUSING	55,254	0.056430	16		16	1	17

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

Activity - GENERAL AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
301301 TRANSITIONAL HOUSING	54,296	0.055452	16		16	1	17
800000 IHSS PUBLIC AUTHORITY	200,720	0.204993	59		59	3	62
OUTSIDE AGENCIES	3,874,893	3.957388	1,134		1,134	56	1,190
Schedule .4 Total for GENERAL AUDIT	97,915,413	100.000000	28,657		28,657	1,344	30,001

Allocation Basis: INTERNAL AUDIT-GENERAL

Allocation Source: EXPENDITURE PRINTOUTS

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

Receiving Department	Total	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT	COST PLAN PREP
001032 COL VET	103	97	0	0	2
001033 MAX VET	122	116	0	0	2
001035 WMS VET	129	116	0	0	4
001440 PERSONNEL	6,923	2,518	3,836	0	181
001401 RISK MANAGEMENT/INSURANCE	3,470	2,370	959	0	45
001403 EE_BENEFITS	239	233	0	0	2
001406 SURVERYOR	863	816	0	0	15
001408 IT	9,169	3,758	4,795	0	196
001409 PURCHASING	4,297	2,240	1,918	0	44
001411 BRD OF SUPV	7,981	1,767	5,034	0	234
001412 CAO	9,415	3,888	4,795	0	233
001421 AUDITOR	14,824	2,888	10,549	0	442
001422 TREASURER	8,115	2,971	4,494	0	207
001423 ASSESSOR	13,904	2,524	10,069	52	401
001426 REV/REC	296	0	0	293	1
001431 CNTY CNSL	6,682	2,913	3,021	79	214
001451 ELECTIONS	6,756	3,204	3,021	0	169
001473 MAINTENANCE	17,296	11,710	5,034	0	176
001474 CUSTODIAN	13,923	8,409	5,034	0	153
001492 ADVERTISING	0	0	0	0	0
001511 SO BAILIFF	3,557	680	2,517	0	115
001513 HOME SECUR 001581	561	466	0	0	30
001514 GRAND JURY	1,262	1,223	0	0	12
001516 DIST ATTNV	18,623	5,748	10,925	52	606
001519 PUBL DEFEND	2,001	1,651	0	0	112
001520 COMMUNICTNS	11,756	1,923	9,062	0	246
001521 SHERIFF	54,749	12,021	35,495	1,272	1,901
001522 DRUG PREVENTTION	2,159	1,223	0	701	75
001524 SHF-BOATING 001521	1,507	1,340	0	0	53
001530 SUPERIOR COURT - CJF	2,781	2,155	0	0	199
001533 JUV FAC	983	233	0	0	239
001534 JAIL	31,483	6,253	21,122	0	1,310
001535 PROBATION	22,512	6,175	12,888	1,652	573
001536 VICTIM WITN 001516	4,880	2,563	2,165	0	49
001550 FLD WTR CON 101101	384	291	0	79	4
001559 AG ADM SERV	24	0	0	0	8
001560 AG COMM	18,608	4,175	12,838	79	484
001561 WTR MGT	1,490	272	1,007	0	67
001563 YOUTH OFFEND GNT	2,194	602	1,460	0	42
001565 SITES_PROJ	1,917	1,068	0	0	271
001570 CLERK/RECOR	10,173	2,583	3,021	4,141	137
001571 CORONER	2,853	1,612	1,007	0	75
001574 LAFCO	19	19	0	0	0
001576 COMMUNITY DEVELOPMENT	11,320	3,418	6,041	957	288
001577 ANIMAL CTRL	6,982	3,573	3,021	79	99
001580 TRAPPER	155	78	0	0	25
001581 OES	3,629	1,961	1,329	0	108
001583 PUBLIC ADMN	575	485	71	0	6
001831 SOC WELFARE (IND)	9	0	0	0	3
001832 INDG BURIAL	40	39	0	0	0
001841 JUV CRT WRD	274	272	0	0	1
001851 VET SERV	1,137	19	1,007	0	35

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

Receiving Department	Total	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT	COST PLAN PREP
001861 SR CITIZENS	(1)	0	0	0	0
001921 LIBRARY	21,477	8,447	10,935	778	420
001922 ADULT LITERACY	344	311	0	0	11
001931 AG EXTENS	5,708	2,291	3,021	0	126
003710 BEHAVIORIAL HEALTH ADMIN SERV	12,761	1,825	8,558	1,092	410
003711 SUBSTANCE ABUSE SERVICES	16,410	15,516	0	0	237
003713 MENTAL HEALTH	97,334	17,167	67,595	1,897	3,404
005712 HEALTH	38,741	11,224	21,144	2,774	1,002
005719 ENVIRONMENTAL HEALTH	9,061	3,301	5,034	79	206
005723 AMBULANCE	262	252	0	0	3
005731 CALIF CHILDRNS SRV 005712	138	116	0	0	7
005810 WELFARE ADMIN	31,971	7,748	9,565	0	535
005811 WELFARE	94,091	23,633	59,406	787	2,676
005812 IN HOME SUPP SERV 800000	97	97	0	0	0
005833 SR NUTRITON	2,308	1,010	1,007	0	93
006820 CATEG AID/SAWS HHS 005811	4,318	0	0	0	1,377
007610 PUBLIC WORKS/ROADS	77,953	30,993	36,248	79	3,391
011715 AIR/WTR POLL CON	7,482	2,680	4,279	0	167
013578 FISH AND GAME	46	39	0	0	2
015013 COUNTYWIDE RECREATION	21	19	0	0	1
016475 MIGRANT HOUSING	17,343	6,253	3,021	7,231	267
016477 MIGRANT HOUSING 016475	633	155	0	0	152
016478 MIGRANT HOUSING 016475	1,890	1,670	0	0	70
027404 INSURANCE 001401	194	194	0	0	0
040000 SOLID WASTE	3,867	1,456	0	0	769
041000 AIRPORT ENTRPSE	2,386	2,058	0	0	104
042000 TRANSIT AGENCY	24,354	10,292	11,076	2,987	0
046000 EAST PARK RESERVOIR	3,493	1,049	2,014	0	137
051000 LOCAL TRANSPORTATION	872	175	0	311	386
052000 STATE TRANSIT ASSISTANCE	130	0	0	52	78
053000 LOCAL TRANSPORTATION PLANNING	982	816	0	52	114
110110 ALMOND PARADISE ST LITNG	470	466	0	0	1
111111 THOMPSON ST LITNG	234	233	0	0	0
115115 WHISPER CRK-CROSS CRK LIT	449	447	0	0	1
128128 JAIL INMATE WELFARE 001534	1,192	1,165	0	0	9
130130 DRUG ENFORCEMENT 001522	82	78	0	0	1
132132 CIVIL FEE CAP PROJ 001521	178	175	0	0	1
135135 LIVE SCN FNGRPRNTG 001521	10	0	0	0	3
142142 JAIL-SLESF 001534	24	19	0	0	1
145145 SHF-CLAMMET GRANT 001522	23	0	0	0	7
150150 LOCAL COMM CORRCTN	11,714	5,418	5,538	0	242
153153 COMM CORRRTN PRFRM INCENT	3,841	1,903	1,712	0	72
SB10 PRETRIAL RELEASE & DETENT	175	175	0	0	0
159 CARL MOYER GRANT 001560	442	155	0	0	92
161161 MFH CARE FUNDS 016475	460	427	0	0	10
179179 CC SERV AREA #2	2,817	2,486	0	212	38
182182 SRV AREA#1 CEN RCH	2,559	2,350	0	87	39
228228 EMS-OTHER 005712	36	19	0	0	5
264264 CHILDRENS TRUST FUND	146	116	0	0	9
272272 MENTAL HLTH SERV FUND	8,741	7,321	0	0	453
275275 MHSA EDUC & TRAIN 272272	452	175	0	0	88

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

Receiving Department	Total	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT	COST PLAN PREP
276276 MHSA PREV & EARLY INTERV	3,054	2,253	0	0	256
277277 MHSA INNOVATION 272272	2,216	1,864	0	0	112
279279 MHSA CAP FAC 272272	368	330	0	0	12
283283 MHSA-HOUSING	1,020	971	0	0	16
301301 TRANSITIONAL HOUSING	2,728	2,680	0	0	16
400000 ARBCKLE-C/C FIRE	7,371	7,185	0	186	0
403000 BEAR VL-INDIAN VL FIRE	3,074	2,622	0	453	0
408000 MAX FIRE PROT	3,424	3,068	0	356	0
411000 MAXFIRE PG&E POWPL 408000	19	19	0	0	0
412000 PRINCETN FIRE PROT	3,015	2,777	0	238	0
416000 WMS FIRE PROT	473	136	0	337	0
419000 SAC RIV FIRE DIST	9,818	7,787	0	2,031	0
423000 ARBCKLE CEM	3,133	2,408	0	725	0
425000 COLLEGE CTY CEM	1,622	1,379	0	243	0
428000 COL CEM DIST	5,780	5,243	0	537	0
431000 COL CEM SLE TX-VLT 428000	19	19	0	0	0
433000 CYPRESS HLL CEM	249	58	0	191	0
435000 GRND ISLAND CEM	938	777	0	161	0
440000 MAXWELL CEM	2,533	2,000	0	533	0
443000 MAX CEM SLE TX-VAULT	19	19	0	0	0
440000					
446000 PRINCETON CEM	634	408	0	226	0
448000 STONYFRD-IND VL CEM	1,488	1,223	0	265	0
451000 WILLIAMS CEM	2,984	2,389	0	595	0
454000 WMS CEM SLE TX-VAULT	19	19	0	0	0
451000					
456000 ARBUCKLE PARK & REC DIST	1,100	757	0	343	0
458000 ARB P/REC-PRK/FAC 456000	6,622	6,622	0	0	0
459000 ARB P&R DIST-POOLS 456000	718	718	0	0	0
460000 MAXWELL REC & PARK DIST	1,849	1,320	0	528	0
462000 COLUSA BSN DRN	2,524	2,524	0	0	0
464000 COLUSA RESC CONV	6,750	6,447	0	302	0
465000 CCRCD PYRLL 464000	7,574	7,574	0	0	0
473000 CCRCD MISC PROJ 464000	3,010	3,010	0	0	0
475000 CCRCD - D.O.C. 464000	1,709	1,709	0	0	0
489000 SAC RIV WESTSDE LEVE	272	272	0	0	0
492000 CO MOSQ ABATMNT	6,439	6,389	0	50	0
496000 RECL DIST 108 MNT	447	447	0	0	0
497000 RECL DIST 108 IRRG	408	408	0	0	0
498000 REC DIST 1004	19	19	0	0	0
501000 REC DIST 2047	1,071	893	0	177	0
514000 COLUSA CO WTRWKS #1	1,961	1,884	0	77	0
515000 PRINCTN WATRWRKS	2,383	2,000	0	383	0
525000 CRTNA CRK FLD CTRL/CON	210	97	0	113	0
529000 CRTINA CSD RED RNCH ZN2	1,942	1,942	0	0	0
530000 CRTINA CSD RVR GLN ZN3	1,884	1,884	0	0	0
531000 CRTINA CSD WILDWD ES ZN4	971	971	0	0	0
800000 IHSS PUBLIC AUTHORITY	433	252	0	0	58
OUTSIDE AGENCIES	109,055	66,049	15,103	24,406	1,115
Direct Bill	5,806	0	0	5,806	0
Total	1,076,973	452,402	452,786	67,115	28,701

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

Receiving Department	BUDGET PREP	WELFARE PAYROLL	SINGLE AUDIT	GENERAL AUDIT
001032 COL VET	2	0	0	2
001033 MAX VET	2	0	0	2
001035 WMS VET	4	0	0	4
001440 PERSONNEL	194	0	0	193
001401 RISK MANAGEMENT/INSURANCE	48	0	0	48
001403 EE_BENEFITS	2	0	0	2
001406 SURVERYOR	16	0	0	16
001408 IT	210	0	0	209
001409 PURCHASING	47	0	0	47
001411 BRD OF SUPV	250	0	446	250
001412 CAO	250	0	0	249
001421 AUDITOR	473	0	0	472
001422 TREASURER	222	0	0	221
001423 ASSESSOR	429	0	0	428
001426 REV/REC	1	0	0	1
001431 CNTY CNSL	228	0	0	228
001451 ELECTIONS	181	0	0	181
001473 MAINTENANCE	188	0	0	188
001474 CUSTODIAN	164	0	0	163
001492 ADVERTISING	0	0	0	0
001511 SO BAILIFF	123	0	0	123
001513 HOME SECUR 001581	32	0	0	32
001514 GRAND JURY	13	0	0	13
001516 DIST ATTN	647	0	0	646
001519 PUBL DEFEND	119	0	0	119
001520 COMMUNICTNS	263	0	0	263
001521 SHERIFF	2,032	0	0	2,028
001522 DRUG PREVENTTION	80	0	0	80
001524 SHF-BOATING 001521	57	0	0	57
001530 SUPERIOR COURT - CJF	213	0	0	213
001533 JUV FAC	256	0	0	255
001534 JAIL	1,401	0	0	1,398
001535 PROBATION	613	0	0	612
001536 VICTIM WITN 001516	52	0	0	52
001550 FLD WTR CON 101101	5	0	0	5
001559 AG ADM SERV	8	0	0	8
001560 AG COMM	517	0	0	516
001561 WTR MGT	72	0	0	72
001563 YOUTH OFFEND GNT	45	0	0	45
001565 SITES_PROJ	289	0	0	289
001570 CLERK/RECOR	146	0	0	146
001571 CORONER	80	0	0	80
001574 LAFCO	0	0	0	0
001576 COMMUNITY DEVELOPMENT	308	0	0	308
001577 ANIMAL CTRL	105	0	0	105
001580 TRAPPER	27	0	0	26
001581 OES	115	0	0	115
001583 PUBLIC ADMN	6	0	0	6
001831 SOC WELFARE (IND)	3	0	0	3
001832 INDG BURIAL	0	0	0	0
001841 JUV CRT WRD	1	0	0	1
001851 VET SERV	38	0	0	38

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

Receiving Department	BUDGET PREP	WELFARE PAYROLL	SINGLE AUDIT	GENERAL AUDIT
001861 SR CITIZENS	0	0	0	0
001921 LIBRARY	449	0	0	448
001922 ADULT LITERACY	11	0	0	11
001931 AG EXTENS	135	0	0	135
003710 BEHAVIORIAL HEALTH ADMIN SERV	438	0	0	437
003711 SUBSTANCE ABUSE SERVICES	253	0	152	252
003713 MENTAL HEALTH	3,639	0	0	3,632
005712 HEALTH	1,071	0	458	1,069
005719 ENVIRONMENTAL HEALTH	221	0	0	220
005723 AMBULANCE	3	0	0	3
005731 CALIF CHILDRNS SRV 005712	7	0	0	7
005810 WELFARE ADMIN	572	12,980	0	571
005811 WELFARE	2,861	0	1,872	2,855
005812 IN HOME SUPP SERV 800000	0	0	0	0
005833 SR NUTRITON	99	0	0	99
006820 CATEG AID/SAWS HHS 005811	1,472	0	0	1,469
007610 PUBLIC WORKS/ROADS	3,625	0	0	3,618
011715 AIR/WTR POLL CON	178	0	0	178
013578 FISH AND GAME	3	0	0	3
015013 COUNTYWIDE RECREATION	1	0	0	1
016475 MIGRANT HOUSING	286	0	0	285
016477 MIGRANT HOUSING 016475	163	0	0	163
016478 MIGRANT HOUSING 016475	75	0	0	75
027404 INSURANCE 001401	0	0	0	0
040000 SOLID WASTE	822	0	0	820
041000 AIRPORT ENTRPSE	112	0	0	111
042000 TRANSIT AGENCY	0	0	0	0
046000 EAST PARK RESERVOIR	147	0	0	147
051000 LOCAL TRANSPORTATION	0	0	0	0
052000 STATE TRANSIT ASSISTANCE	0	0	0	0
053000 LOCAL TRANSPORTATION PLANNING	0	0	0	0
110110 ALMOND PARADISE ST LITNG	1	0	0	1
111111 THOMPSON ST LITNG	0	0	0	0
115115 WHISPER CRK-CROSS CRK LIT	1	0	0	1
128128 JAIL INMATE WELFARE 001534	9	0	0	9
130130 DRUG ENFORCEMENT 001522	1	0	0	1
132132 CIVIL FEE CAP PROJ 001521	1	0	0	1
135135 LIVE SCN FNGRPRNTG 001521	3	0	0	3
142142 JAIL-SLESF 001534	2	0	0	1
145145 SHF-CLAMMET GRANT 001522	8	0	0	8
150150 LOCAL COMM CORRCTN	259	0	0	258
153153 COMM CORRRTN PRFRM INCENT	77	0	0	77
SB10 PRETRIAL RELEASE & DETENT	0	0	0	0
159 CARL MOYER GRANT 001560	98	0	0	98
161161 MFH CARE FUNDS 016475	11	0	0	11
179179 CC SERV AREA #2	41	0	0	41
182182 SRV AREA#1 CEN RCH	42	0	0	42
228228 EMS-OTHER 005712	6	0	0	6
264264 CHILDRENS TRUST FUND	10	0	0	10
272272 MENTAL HLTH SERV FUND	484	0	0	483
275275 MHSA EDUC & TRAIN 272272	94	0	0	94

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

Receiving Department	BUDGET PREP	WELFARE PAYROLL	SINGLE AUDIT	GENERAL AUDIT
276276 MHSA PREV & EARLY INTERV	273	0	0	273
277277 MHSA INNOVATION 272272	120	0	0	120
279279 MHSA CAP FAC 272272	13	0	0	13
283283 MHSA-HOUSING	17	0	0	17
301301 TRANSITIONAL HOUSING	17	0	0	17
400000 ARBCKLE-C/C FIRE	0	0	0	0
403000 BEAR VL-INDIAN VL FIRE	0	0	0	0
408000 MAX FIRE PROT	0	0	0	0
411000 MAXFIRE PG&E POWPL 408000	0	0	0	0
412000 PRINCETN FIRE PROT	0	0	0	0
416000 WMS FIRE PROT	0	0	0	0
419000 SAC RIV FIRE DIST	0	0	0	0
423000 ARBCKLE CEM	0	0	0	0
425000 COLLEGE CTY CEM	0	0	0	0
428000 COL CEM DIST	0	0	0	0
431000 COL CEM SLE TX-VLT 428000	0	0	0	0
433000 CYPRESS HLL CEM	0	0	0	0
435000 GRND ISLAND CEM	0	0	0	0
440000 MAXWELL CEM	0	0	0	0
443000 MAX CEM SLE TX-VAULT 440000	0	0	0	0
446000 PRINCETON CEM	0	0	0	0
448000 STONYFRD-IND VL CEM	0	0	0	0
451000 WILLIAMS CEM	0	0	0	0
454000 WMS CEM SLE TX-VAULT 451000	0	0	0	0
456000 ARBUCKLE PARK & REC DIST	0	0	0	0
458000 ARB P/REC-PRK/FAC 456000	0	0	0	0
459000 ARB P&R DIST-POOLS 456000	0	0	0	0
460000 MAXWELL REC & PARK DIST	0	0	0	0
462000 COLUSA BSN DRN	0	0	0	0
464000 COLUSA RESC CONV	0	0	0	0
465000 CCRCD PYRLL 464000	0	0	0	0
473000 CCRCD MISC PROJ 464000	0	0	0	0
475000 CCRCD - D.O.C. 464000	0	0	0	0
489000 SAC RIV WESTSDE LEVE	0	0	0	0
492000 CO MOSQ ABATMNT	0	0	0	0
496000 RECL DIST 108 MNT	0	0	0	0
497000 RECL DIST 108 IRRG	0	0	0	0
498000 REC DIST 1004	0	0	0	0
501000 REC DIST 2047	0	0	0	0
514000 COLUSA CO WTRWKS #1	0	0	0	0
515000 PRINCTN WATRWRKS	0	0	0	0
525000 CRTNA CRK FLD CTRL/CON	0	0	0	0
529000 CRTINA CSD RED RNCH ZN2	0	0	0	0
530000 CRTINA CSD RVR GLN ZN3	0	0	0	0
531000 CRTINA CSD WILDWD ES ZN4	0	0	0	0
800000 IHSS PUBLIC AUTHORITY	62	0	0	62
OUTSIDE AGENCIES	1,192	0	0	1,190
Direct Bill	0	0	0	0
Total	30,060	12,980	2,928	30,001

COLUSA COUNTY
Schedule .1 - Nature and Extent of Services
For Department 001422 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 2023-2024 Fiscal Year which offset expenses as a cost adjustment

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	720,607			720,607
Deductions:				
FIXED ASSETS	0			
Total Deductions:	0			0
Cost Adjustments:				
#41036 TAX DEEDED SALE AD FEE	0			
#41060 PENALTY/COST	-22,060			
#41061 RDMPY FEES	-4,380			
#42109 BUSINESS LIC	-20,156			
#44190 INTEREST	0			
#45520 ST MANDATED REIMB	0			
#46610 TAX COLL FEE	-10,250			
#46612 PROP TAX ADMIN	-52,665			
#46620 TREAS FEES	-102,400			
#46621 UNSEC TAX ADMIN	-4,305			
#46616 INSTALL PLAN FEE	-760			
#46615 BAD CK CHARGE	-550			
#47915 DENTAL STABILIZATION REIMB	0			
#47983 MISC-OTHER REVENUE	-88			
#47959 PY INSURANCE DIVIDEND	0			
#48013 REFUND	0			
#48030 TRANSFERS IN	0			
Total Departmental Cost Adjustments:	-217,614			-217,614
Inbound Costs:				
BUILDING DEPREC	948		948	
001440 PERSONNEL	3,665	502	4,167	
001401 RISK	1,269	1,336	2,604	
MANAGEMENT/INSURANCE				
001408 IT	8,546	598	9,144	
001409 PURCHASING	6,952	2,781	9,732	
001412 CAO	9,889	1,164	11,053	
001421 AUDITOR	7,733	382	8,115	
001422 TREASURER		4,378	4,378	
001431 CNTY CNSL		5,744	5,744	
001473 MAINTENANCE		4,316	4,316	
001474 CUSTODIAN		11,744	11,744	
Total Allocated Additions:	39,001	32,944	71,945	71,945
Total To Be Allocated:	541,994	32,944		574,938

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

	Total	G&A	CHECK CLEARING	RETIREE HEALTH**	GENERAL GOVT**
Wages & Benefits					
SALARIES & BENEFITS	612,772	0	381,732	6,818	224,222
Other Expense & Cost					
53060 COMMUNICATIONS	1,392	0	877	0	515
53061 COMMUNICATIONS-CELL	230	0	145	0	85
53090 HOUSEHOLD	45	0	28	0	17
53100 INSURANCE	41,561	0	26,182	0	15,379
53120 MAINT-EQUIP	619	0	390	0	229
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	600	0	378	0	222
53161 BANK FEES	24,199	0	24,199	0	0
53163 FINANCE/LATE CHARGE	0	0	0	0	0
53170 OFFICE EXPENSE	5,559	0	1,020	0	4,539
53171 POSTAGE	10,850	0	5,094	0	5,756
53180 PROF/SPEC SERV	10,321	0	5,690	0	4,631
53190 PUBL & NOTICES	3,455	0	0	0	3,455
53200 RENTS & LEASES EQIP	2,183	0	1,375	0	808
53230 SPECIAL DEPT EXP	76	0	48	0	28
53231 SOFTWARE	179	0	113	0	66
53250 TRANS & TRAVEL	4,891	0	3,081	0	1,810
53251 EDUC & TRAINING	1,675	0	1,055	0	620
55263 BAD DEBT	0	0	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	720,607				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
#41036 TAX DEEDED SALE AD FEE	0	0	0	0	0
#41060 PENALTY/COST	(22,060)	0	0	0	(22,060)
#41061 RDMPT FEES	(4,380)	0	0	0	(4,380)
#42109 BUSINESS LIC	(20,156)	0	0	0	(20,156)
#44190 INTEREST	0	0	0	0	0
#45520 ST MANDATED REIMB	0	0	0	0	0
#46610 TAX COLL FEE	(10,250)	0	0	0	(10,250)
#46612 PROP TAX ADMIN	(52,665)	0	0	0	(52,665)
#46620 TREAS FEES	(102,400)	0	0	0	(102,400)
#46621 UNSEC TAX ADMIN	(4,305)	0	0	0	(4,305)
#46616 INSTALL PLAN FEE	(760)	0	0	0	(760)
#46615 BAD CK CHARGE	(550)	0	0	0	(550)
#47915 DENTAL STABILIZATION REIMB	0	0	0	0	0
#47983 MISC-OTHER REVENUE	(88)	0	0	0	(88)
#47959 PY INSURANCE DIVIDEND	0	0	0	0	0
#48013 REFUND	0	0	0	0	0
#48030 TRANSFERS IN	0	0	0	0	0

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

	Total	G&A	CHECK CLEARING	RETIREE HEALTH**	GENERAL GOVT**
Functional Cost	502,993	0	451,407	6,818	44,768
Allocation Step 1					
Inbound - All Others	39,001	39,001	0	0	0
Reallocate Admin Costs		(39,001)	24,664	0	14,337
Unallocated Costs	(65,923)	0	0	(6,818)	(59,105)
1st Allocation	476,071	0	476,071	0	0
Allocation Step 2					
Inbound - All Others	32,944	32,944	0	0	0
Reallocate Admin Costs		(32,944)	20,834	0	12,110
Unallocated Costs	(12,110)	0	0	0	(12,110)
2nd Allocation	20,834	0	20,834	0	0
Total For 001422 TREASURER					
Schedule .3 Total	496,905	0	496,905	0	0

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

Activity - CHECK CLEARING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001032 COL VET	5	0.035366	168		168	8	176
001033 MAX VET	6	0.042439	202		202	9	211
001035 WMS VET	6	0.042439	202		202	9	211
001440 PERSONNEL	112	0.792191	3,771		3,771		3,771
001401 RISK MANAGEMENT/INSURANCE	104	0.735606	3,502		3,502		3,502
001403 EE_BENEFITS	8	0.056585	269		269	12	282
001406 SURVERYOR	40	0.282925	1,347		1,347	63	1,410
001408 IT	153	1.082190	5,152		5,152		5,152
001409 PURCHASING	90	0.636582	3,031		3,031		3,031
001411 BRD OF SUPV	78	0.551705	2,626		2,626	122	2,749
001412 CAO	128	0.905361	4,310		4,310		4,310
001421 AUDITOR	118	0.834630	3,973		3,973		3,973
001422 TREASURER	130	0.919508	4,378		4,378		4,378
001423 ASSESSOR	111	0.785118	3,738		3,738	174	3,912
001431 CNTY CNSL	121	0.855849	4,074		4,074	190	4,264
001451 ELECTIONS	141	0.997312	4,748		4,748	221	4,969
001473 MAINTENANCE	213	1.506578	7,172		7,172	334	7,506
001474 CUSTODIAN	91	0.643655	3,064		3,064	143	3,207
001511 SO BAILIFF	34	0.240487	1,145		1,145	53	1,198
001513 HOME SECUR 001581	18	0.127316	606		606	28	634
001514 GRAND JURY	32	0.226340	1,078		1,078	50	1,128
001516 DIST ATTN	205	1.449993	6,903		6,903	321	7,224
001519 PUBL DEFEND	58	0.410242	1,953		1,953	91	2,044
001520 COMMUNICTNS	84	0.594143	2,829		2,829	132	2,960
001521 SHERIFF	385	2.723157	12,964		12,964	603	13,567
001522 DRUG PREVENTTION	61	0.431461	2,054		2,054	96	2,150
001524 SHF-BOATING 001521	62	0.438534	2,088		2,088	97	2,185
001530 SUPERIOR COURT - CJF	84	0.594143	2,829		2,829	132	2,960
001533 JUV FAC	11	0.077804	370		370	17	388
001534 JAIL	259	1.831942	8,721		8,721	406	9,127
001535 PROBATION	266	1.881454	8,957		8,957	417	9,374
001536 VICTIM WITN 001516	111	0.785118	3,738		3,738	174	3,912
001560 AG COMM	193	1.365115	6,499		6,499	302	6,801
001561 WTR MGT	9	0.063658	303		303	14	317
001563 YOUTH OFFEND GNT	31	0.219267	1,044		1,044	49	1,092
001565 SITES_PROJ	40	0.282925	1,347		1,347	63	1,410
001570 CLERK/RECOR	99	0.700240	3,334		3,334	155	3,489
001571 CORONER	61	0.431461	2,054		2,054	96	2,150
001574 LAFCO	1	0.007073	34		34	2	35
001576 COMMUNITY DEVELOPMENT	121	0.855849	4,074		4,074	190	4,264
001577 ANIMAL CTRL	164	1.159994	5,522		5,522	257	5,779
001580 TRAPPER	4	0.028293	135		135	6	141
001581 OES	91	0.643655	3,064		3,064	143	3,207
001583 PUBLIC ADMN	17	0.120243	572		572	27	599
001832 INDG BURIAL	1	0.007073	34		34	2	35
001841 JUV CRT WRD	14	0.099024	471		471	22	493
001851 VET SERV	1	0.007073	34		34	2	35
001921 LIBRARY	260	1.839015	8,755		8,755	407	9,162
001922 ADULT LITERACY	16	0.113170	539		539	25	564
001931 AG EXTENS	100	0.707314	3,367		3,367	157	3,524
003710 BEHAVIORIAL HEALTH ADMIN SERV	70	0.495120	2,357		2,357	110	2,467

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

Activity - CHECK CLEARING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
003711 SUBSTANCE ABUSE SERVICES	280	1.980478	9,428		9,428	438	9,867
003713 MENTAL HEALTH	483	3.416325	16,264		16,264	756	17,021
005712 HEALTH	439	3.105107	14,783		14,783	687	15,470
005719 ENVIRONMENTAL HEALTH	134	0.947800	4,512		4,512	210	4,722
005723 AMBULANCE	13	0.091951	438		438	20	458
005731 CALIF CHILDRNS SRV 005712	5	0.035366	168		168	8	176
005810 WELFARE ADMIN	280	1.980478	9,428		9,428	438	9,867
005811 WELFARE	622	4.399491	20,945		20,945	974	21,919
005833 SR NUTRITON	39	0.275852	1,313		1,313	61	1,374
007610 PUBLIC WORKS/ROADS	668	4.724855	22,494		22,494	1,046	23,540
011715 AIR/WTR POLL CON	107	0.756826	3,603		3,603	168	3,771
013578 FISH AND GAME	2	0.014146	67		67	3	70
015013 COUNTYWIDE RECREATION	1	0.007073	34		34	2	35
016475 MIGRANT HOUSING	188	1.329750	6,331		6,331	294	6,625
016477 MIGRANT HOUSING 016475	6	0.042439	202		202	9	211
016478 MIGRANT HOUSING 016475	15	0.106097	505		505	23	529
027404 INSURANCE 001401	2	0.014146	67		67	3	70
040000 SOLID WASTE	70	0.495120	2,357		2,357	110	2,467
041000 AIRPORT ENTRPSE	65	0.459754	2,189		2,189	102	2,291
042000 TRANSIT AGENCY	279	1.973405	9,395		9,395	437	9,832
046000 EAST PARK RESERVOIR	39	0.275852	1,313		1,313	61	1,374
051000 LOCAL TRANSPORTATION	8	0.056585	269		269	12	282
053000 LOCAL TRANSPORTATION PLANNING	42	0.297072	1,414		1,414	66	1,480
110110 ALMOND PARADISE ST LITNG	12	0.084878	404		404	19	423
111111 THOMPSON ST LITNG	12	0.084878	404		404	19	423
115115 WHISPER CRK-CROSS CRK LIT	20	0.141463	673		673	31	705
128128 JAIL INMATE WELFARE 001534	48	0.339511	1,616		1,616	75	1,692
130130 DRUG ENFORCEMENT 001522	3	0.021219	101		101	5	106
132132 CIVIL FEE CAP PROJ 001521	9	0.063658	303		303	14	317
142142 JAIL-SLESF 001534	1	0.007073	34		34	2	35
150150 LOCAL COMM CORRCTN	218	1.541944	7,341		7,341	341	7,682
153153 COMM CORRTRN PRFRM INCENT	89	0.629509	2,997		2,997	139	3,136
SB10 PRETRIAL RELEASE & DETENT	7	0.049512	236		236	11	247
159 CARL MOYER GRANT 001560	8	0.056585	269		269	12	282
161161 MFH CARE FUNDS 016475	19	0.134390	640		640	30	670
179179 CC SERV AREA #2	82	0.579997	2,761		2,761	128	2,890
182182 SRV AREA#1 CEN RCH	81	0.572924	2,728		2,728	127	2,854
228228 EMS-OTHER 005712	1	0.007073	34		34	2	35
264264 CHILDRENS TRUST FUND	1	0.007073	34		34	2	35
272272 MENTAL HLTH SERV FUND	285	2.015844	9,597		9,597	446	10,043
275275 MHSA EDUC & TRAIN 272272	7	0.049512	236		236	11	247
276276 MHSA PREV & EARLY INTERV	103	0.728533	3,468		3,468	161	3,630
277277 MHSA INNOVATION 272272	72	0.509266	2,424		2,424	113	2,537
279279 MHSA CAP FAC 272272	16	0.113170	539		539	25	564
283283 MHSA-HOUSING	34	0.240487	1,145		1,145	53	1,198
301301 TRANSITIONAL HOUSING	105	0.742679	3,536		3,536	164	3,700
400000 ARBCKLE-C/C FIRE	244	1.725845	8,216		8,216	382	8,598
403000 BEAR VL-INDIAN VL FIRE	100	0.707314	3,367		3,367	157	3,524
408000 MAX FIRE PROT	92	0.650729	3,098		3,098	144	3,242

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

Activity - CHECK CLEARING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
411000 MAXFIRE PG&E POWPL 408000	1	0.007073	34		34	2	35
412000 PRINCETN FIRE PROT	103	0.728533	3,468		3,468	161	3,630
416000 WMS FIRE PROT	6	0.042439	202		202	9	211
419000 SAC RIV FIRE DIST	251	1.775357	8,452		8,452	393	8,845
423000 ARBCKLE CEM	71	0.502193	2,391		2,391	111	2,502
425000 COLLEGE CTY CEM	48	0.339511	1,616		1,616	75	1,692
428000 COL CEM DIST	134	0.947800	4,512		4,512	210	4,722
431000 COL CEM SLE TX-VLT 428000	1	0.007073	34		34	2	35
433000 CYPRESS HLL CEM	3	0.021219	101		101	5	106
435000 GRND ISLAND CEM	34	0.240487	1,145		1,145	53	1,198
440000 MAXWELL CEM	51	0.360730	1,717		1,717	80	1,797
443000 MAX CEM SLE TX-VAULT 440000	1	0.007073	34		34	2	35
446000 PRINCETON CEM	16	0.113170	539		539	25	564
448000 STONYFRD-IND VL CEM	58	0.410242	1,953		1,953	91	2,044
451000 WILLIAMS CEM	87	0.615363	2,930		2,930	136	3,066
454000 WMS CEM SLE TX-VAULT 451000	1	0.007073	34		34	2	35
456000 ARBUCKLE PARK & REC DIST	24	0.169755	808		808	38	846
458000 ARB P/REC-PRK/FAC 456000	127	0.898288	4,277		4,277	199	4,475
459000 ARB P&R DIST-POOLS 456000	9	0.063658	303		303	14	317
460000 MAXWELL REC & PARK DIST	58	0.410242	1,953		1,953	91	2,044
462000 COLUSA BSN DRN	49	0.346584	1,650		1,650	77	1,727
464000 COLUSA RESC CONV	105	0.742679	3,536		3,536	164	3,700
465000 CCRCD PYRLL 464000	69	0.488046	2,323		2,323	108	2,431
473000 CCRCD MISC PROJ 464000	74	0.523412	2,492		2,492	116	2,608
475000 CCRCD - D.O.C. 464000	48	0.339511	1,616		1,616	75	1,692
492000 CO MOSQ ABATMNT	225	1.591456	7,576		7,576	352	7,929
498000 REC DIST 1004	1	0.007073	34		34	2	35
501000 REC DIST 2047	30	0.212194	1,010		1,010	47	1,057
514000 COLUSA CO WTRWKS #1	66	0.466827	2,222		2,222	103	2,326
515000 PRINCTN WATRWKS	69	0.488046	2,323		2,323	108	2,431
525000 CRTNA CRK FLD CTRL/CON	4	0.028293	135		135	6	141
529000 CRTINA CSD RED RNCH ZN2	77	0.544631	2,593		2,593	121	2,713
530000 CRTINA CSD RVR GLN ZN3	77	0.544631	2,593		2,593	121	2,713
531000 CRTINA CSD WILDWD ES ZN4	50	0.353657	1,684		1,684	78	1,762
800000 IHSS PUBLIC AUTHORITY	13	0.091951	438		438	20	458
OUTSIDE AGENCIES	2,023	14.308961	68,122		68,122	3,171	71,293
Schedule .4 Total for CHECK CLEARING	14,138	100.000000	476,071		476,071	20,834	496,905

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	176	176
001033 MAX VET	211	211
001035 WMS VET	211	211
001440 PERSONNEL	3,771	3,771
001401 RISK MANAGEMENT/INSURANCE	3,502	3,502
001403 EE_BENEFITS	282	282
001406 SURVERYOR	1,410	1,410
001408 IT	5,152	5,152
001409 PURCHASING	3,031	3,031
001411 BRD OF SUPV	2,749	2,749
001412 CAO	4,310	4,310
001421 AUDITOR	3,973	3,973
001422 TREASURER	4,378	4,378
001423 ASSESSOR	3,912	3,912
001431 CNTY CNSL	4,264	4,264
001451 ELECTIONS	4,969	4,969
001473 MAINTENANCE	7,506	7,506
001474 CUSTODIAN	3,207	3,207
001511 SO BAILIFF	1,198	1,198
001513 HOME SECUR 001581	634	634
001514 GRAND JURY	1,128	1,128
001516 DIST ATTNY	7,224	7,224
001519 PUBL DEFEND	2,044	2,044
001520 COMMUNICTNS	2,960	2,960
001521 SHERIFF	13,567	13,567
001522 DRUG PREVENTTION	2,150	2,150
001524 SHF-BOATING 001521	2,185	2,185
001530 SUPERIOR COURT - CJF	2,960	2,960
001533 JUV FAC	388	388
001534 JAIL	9,127	9,127
001535 PROBATION	9,374	9,374
001536 VICTIM WITN 001516	3,912	3,912
001560 AG COMM	6,801	6,801
001561 WTR MGT	317	317
001563 YOUTH OFFEND GNT	1,092	1,092
001565 SITES_PROJ	1,410	1,410
001570 CLERK/RECOR	3,489	3,489
001571 CORONER	2,150	2,150
001574 LAFCO	35	35
001576 COMMUNITY DEVELOPMENT	4,264	4,264
001577 ANIMAL CTRL	5,779	5,779
001580 TRAPPER	141	141
001581 OES	3,207	3,207
001583 PUBLIC ADMN	599	599
001832 INDG BURIAL	35	35
001841 JUV CRT WRD	493	493
001851 VET SERV	35	35
001921 LIBRARY	9,162	9,162
001922 ADULT LITERACY	564	564
001931 AG EXTENS	3,524	3,524
003710 BEHAVIORIAL HEALTH ADMIN SERV	2,467	2,467

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

Receiving Department	Total	CHECK CLEARING
003711 SUBSTANCE ABUSE SERVICES	9,867	9,867
003713 MENTAL HEALTH	17,021	17,021
005712 HEALTH	15,470	15,470
005719 ENVIRONMENTAL HEALTH	4,722	4,722
005723 AMBULANCE	458	458
005731 CALIF CHILDRNS SRV 005712	176	176
005810 WELFARE ADMIN	9,867	9,867
005811 WELFARE	21,919	21,919
005833 SR NUTRITON	1,374	1,374
007610 PUBLIC WORKS/ROADS	23,540	23,540
011715 AIR/WTR POLL CON	3,771	3,771
013578 FISH AND GAME	70	70
015013 COUNTYWIDE RECREATION	35	35
016475 MIGRANT HOUSING	6,625	6,625
016477 MIGRANT HOUSING 016475	211	211
016478 MIGRANT HOUSING 016475	529	529
027404 INSURANCE 001401	70	70
040000 SOLID WASTE	2,467	2,467
041000 AIRPORT ENTRPSE	2,291	2,291
042000 TRANSIT AGENCY	9,832	9,832
046000 EAST PARK RESERVOIR	1,374	1,374
051000 LOCAL TRANSPORTATION	282	282
053000 LOCAL TRANSPORTATION PLANNING	1,480	1,480
110110 ALMOND PARADISE ST LITNG	423	423
111111 THOMPSON ST LITNG	423	423
115115 WHISPER CRK-CROSS CRK LIT	705	705
128128 JAIL INMATE WELFARE 001534	1,692	1,692
130130 DRUG ENFORCEMENT 001522	106	106
132132 CIVIL FEE CAP PROJ 001521	317	317
142142 JAIL-SLESF 001534	35	35
150150 LOCAL COMM CORRCTN	7,682	7,682
153153 COMM CORRRTN PRFRM INCENT	3,136	3,136
SB10 PRETRIAL RELEASE & DETENT	247	247
159 CARL MOYER GRANT 001560	282	282
161161 MFH CARE FUNDS 016475	670	670
179179 CC SERV AREA #2	2,890	2,890
182182 SRV AREA#1 CEN RCH	2,854	2,854
228228 EMS-OTHER 005712	35	35
264264 CHILDRENS TRUST FUND	35	35
272272 MENTAL HLTH SERV FUND	10,043	10,043
275275 MHSA EDUC & TRAIN 272272	247	247
276276 MHSA PREV & EARLY INTERV	3,630	3,630
277277 MHSA INNOVATION 272272	2,537	2,537
279279 MHSA CAP FAC 272272	564	564
283283 MHSA-HOUSING	1,198	1,198
301301 TRANSITIONAL HOUSING	3,700	3,700
400000 ARBCKLE-C/C FIRE	8,598	8,598
403000 BEAR VL-INDIAN VL FIRE	3,524	3,524
408000 MAX FIRE PROT	3,242	3,242
411000 MAXFIRE PG&E POWPL 408000	35	35
412000 PRINCETN FIRE PROT	3,630	3,630

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

Receiving Department	Total	CHECK CLEARING
416000 WMS FIRE PROT	211	211
419000 SAC RIV FIRE DIST	8,845	8,845
423000 ARBCKLE CEM	2,502	2,502
425000 COLLEGE CTY CEM	1,692	1,692
428000 COL CEM DIST	4,722	4,722
431000 COL CEM SLE TX-VLT 428000	35	35
433000 CYPRESS HLL CEM	106	106
435000 GRND ISLAND CEM	1,198	1,198
440000 MAXWELL CEM	1,797	1,797
443000 MAX CEM SLE TX-VAULT	35	35
440000		
446000 PRINCETON CEM	564	564
448000 STONYFRD-IND VL CEM	2,044	2,044
451000 WILLIAMS CEM	3,066	3,066
454000 WMS CEM SLE TX-VAULT	35	35
451000		
456000 ARBUCKLE PARK & REC DIST	846	846
458000 ARB P/REC-PRK/FAC 456000	4,475	4,475
459000 ARB P&R DIST-POOLS 456000	317	317
460000 MAXWELL REC & PARK DIST	2,044	2,044
462000 COLUSA BSN DRN	1,727	1,727
464000 COLUSA RESC CONV	3,700	3,700
465000 CCRCD PYRLL 464000	2,431	2,431
473000 CCRCD MISC PROJ 464000	2,608	2,608
475000 CCRCD - D.O.C. 464000	1,692	1,692
492000 CO MOSQ ABATMNT	7,929	7,929
498000 REC DIST 1004	35	35
501000 REC DIST 2047	1,057	1,057
514000 COLUSA CO WTRWKS #1	2,326	2,326
515000 PRINCTN WATRWRKS	2,431	2,431
525000 CRTNA CRK FLD CTRL/CON	141	141
529000 CRTINA CSD RED RNCH ZN2	2,713	2,713
530000 CRTINA CSD RVR GLN ZN3	2,713	2,713
531000 CRTINA CSD WILDWD ES ZN4	1,762	1,762
800000 IHSS PUBLIC AUTHORITY	458	458
OUTSIDE AGENCIES	71,293	71,293
Direct Bill	0	0
Total	496,905	496,905

COLUSA COUNTY
Schedule .1 - Nature and Extent of Services
For Department 001431 CNTY CNSL

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 2023-2024 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 2023-2024 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.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	742,112			742,112
Deductions:				
FIXED ASSETS	0			
Total Deductions:	0			0
Cost Adjustments:				
#46628 ADMIN FEE	-2,127			
#46878 PHOTO COPIES	-5			
#47915 DENTAL STBLZ REIMB	0			
#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	-59,466			
Total Departmental Cost Adjustments:	-61,598			-61,598
Inbound Costs:				
BUILDING DEPREC	9,031		9,031	
001440 PERSONNEL	3,539	483	4,022	
001401 RISK MANAGEMENT//INSURANCE	26	27	53	
001408 IT	4,498	316	4,813	
001409 PURCHASING	1,403	602	2,006	
001412 CAO	3,177	367	3,544	
001421 AUDITOR	6,368	314	6,682	
001422 TREASURER	4,074	190	4,264	
001473 MAINTENANCE		5,496	5,496	
001474 CUSTODIAN		7,612	7,612	
Total Allocated Additions:	32,116	15,407	47,523	47,523
Total To Be Allocated:	712,630	15,407		728,037

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

	Total	G&A	GENERAL SERVICES	CO LEGAL SERVICE	NON-CO LEGAL SERV
Wages & Benefits					
SALARIES & BENEFITS	651,906	0	79,910	468,621	0
Other Expense & Cost					
53060 COMMUNICATIONS	2,751	2,751	0	0	0
53061 COMMUNICATIONS-CELL	1,440	1,440	0	0	0
53090 HOUSEHOLD EXPENSE	0	0	0	0	0
53100 INSURANCE	847	847	0	0	0
53120 MAINT-EQUIP	283	283	0	0	0
53121 MAINT-SOFTWARE	0	0	0	0	0
53130 MAINT-STRU	0	0	0	0	0
53150 MEMBERSHIPS	4,129	4,129	0	0	0
53170 OFFICE EXPENSE	5,149	5,149	0	0	0
53171 POSTAGE	547	547	0	0	0
53180 PROF SPEC SERV	59,050	0	0	0	59,050
53190 PUBL & LEGAL NOTICES	0	0	0	0	0
53200 RENTS & LEASES	1,801	1,801	0	0	0
53220 SMALL TOOLS & INST	0	0	0	0	0
53230 SPEC DEPT EXP	51	51	0	0	0
53231 SOFTWARE	6,511	6,511	0	0	0
53250 TRANS/TRAVEL	5,827	5,827	0	0	0
53251 EDUC & TRAIN	1,820	1,820	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	742,112				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
#46628 ADMIN FEE	(2,127)	(2,127)	0	0	0
#46878 PHOTO COPIES	(5)	(5)	0	0	0
#47915 DENTAL STBLZ REIMB	0	0	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	(59,466)	0	0	0	(59,466)
Functional Cost					
	680,514	29,024	79,910	468,621	(416)
Allocation Step 1					
Inbound - All Others	32,116	32,116	0	0	0
Reallocate Admin Costs		(61,140)	7,636	44,779	0
Unallocated Costs	(112,100)	0	0	0	0
1st Allocation	600,530	0	87,546	513,400	(416)

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

	Total	G&A	GENERAL SERVICES	CO LEGAL SERVICE	NON-CO LEGAL SERV
Allocation Step 2					
Inbound - All Others	15,407	15,407	0	0	0
Reallocate Admin Costs		(15,407)	1,924	11,284	0
Unallocated Costs	(2,199)	0	0	0	0
2nd Allocation	13,208	0	1,924	11,284	0
Total For 001431 CNTY CNSL					
Schedule .3 Total	613,739	0	89,471	524,684	(416)

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

	RETIREE HEALTH**	GENERAL GOVT**
Wages & Benefits		
SALARIES & BENEFITS	12,047	91,328
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
53251 EDUC & TRAIN	0	0
*FIXED ASSETS	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	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
Functional Cost	12,047	91,328
Allocation Step 1		
Inbound - All Others	0	0
Reallocate Admin Costs	0	8,725
Unallocated Costs	(12,047)	(100,053)
1st Allocation	0	0

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

	RETIREE HEALTH**	GENERAL GOVT**
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	0	2,199
Unallocated Costs	0	(2,199)
2nd Allocation	0	0
Total For 001431 CNTY CNSL		
Schedule .3 Total	0	0

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

Activity - GENERAL SERVICES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001440 PERSONNEL	4,739	5.930422	5,192		5,192		5,192
001401 RISK MANAGEMENT/INSURANCE	2,146	2.685521	2,351		2,351		2,351
001408 IT	91	0.113878	100		100		100
001409 PURCHASING	1,964	2.457765	2,152		2,152		2,152
001412 CAO	3,405	4.261044	3,730		3,730		3,730
001421 AUDITOR	1,046	1.308973	1,146		1,146		1,146
001422 TREASURER	728	0.911025	798		798		798
001423 ASSESSOR	220	0.275310	241		241	6	247
001426 REV/REC	8	0.010011	9		9	0	9
001451 ELECTIONS	2,146	2.685521	2,351		2,351	63	2,414
001514 GRAND JURY	1,934	2.420223	2,119		2,119	57	2,175
001516 DIST ATTN	819	1.024903	897		897	24	921
001518 LAW LIBRARY 001530	15	0.018771	16		16	0	17
001519 PUBL DEFEND	432	0.540608	473		473	13	486
001521 SHERIFF	3,230	4.042047	3,539		3,539	94	3,633
001534 JAIL	2,768	3.463897	3,033		3,033	81	3,113
001535 PROBATION	440	0.550619	482		482	13	495
001550 FLD WTR CON 101101	205	0.256539	225		225	6	231
001560 AG COMM	948	1.186335	1,039		1,039	28	1,066
001561 WTR MGT	152	0.190214	167		167	4	171
001565 SITES_PROJ	2,047	2.561632	2,243		2,243	60	2,302
001570 CLERK/RECOR	637	0.797147	698		698	19	717
001576 COMMUNITY DEVELOPMENT	7,265	9.091478	7,959		7,959	213	8,172
001577 ANIMAL CTRL	1,228	1.536729	1,345		1,345	36	1,381
001921 LIBRARY	114	0.142660	125		125	3	128
001931 AG EXTENS	15	0.018771	16		16	0	17
003710 BEHAVIORIAL HEALTH ADMIN SERV	1,714	2.144913	1,878		1,878	50	1,928
005723 AMBULANCE	45	0.056313	49		49	1	50
005810 WELFARE ADMIN	1,858	2.325116	2,036		2,036	54	2,090
005811 WELFARE	28,846	36.098111	31,603		31,603	845	32,448
005812 IN HOME SUPP SERV 800000	15	0.018771	16		16	0	17
007610 PUBLIC WORKS/ROADS	4,080	5.105744	4,470		4,470	119	4,589
011715 AIR/WTR POLL CON	1,388	1.736954	1,521		1,521	41	1,561
016475 MIGRANT HOUSING	15	0.018771	16		16	0	17
040000 SOLID WASTE	23	0.028782	25		25	1	26
041000 AIRPORT ENTRPSE	2,009	2.514078	2,201		2,201	59	2,260
042000 TRANSIT AGENCY	152	0.190214	167		167	4	171
051000 LOCAL TRANSPORTATION	463	0.579402	507		507	13	521
403000 BEAR VL-INDIAN VL FIRE	432	0.540608	473		473	13	486
408000 MAX FIRE PROT	45	0.056313	49		49	1	50
464000 COLUSA RESC CONV	83	0.103867	91		91	2	93
Schedule .4 Total for GENERAL SERVICES	79,910	100.000000	87,546		87,546	1,924	89,471

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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001440 PERSONNEL	30,833	6.579517	33,779		33,779		33,779
001401 RISK MANAGEMENT/INSURANCE	13,984	2.984075	15,320		15,320		15,320
001408 IT	561	0.119713	615		615		615
001409 PURCHASING	12,944	2.762147	14,181		14,181		14,181
001412 CAO	22,179	4.732822	24,298		24,298		24,298
001421 AUDITOR	5,971	1.274164	6,542		6,542		6,542
001422 TREASURER	4,515	0.963465	4,946		4,946		4,946
001423 ASSESSOR	1,423	0.303657	1,559		1,559	43	1,601
001426 REV/REC	40	0.008536	44		44	1	45
001451 ELECTIONS	12,758	2.722456	13,977		13,977	381	14,358
001514 GRAND JURY	10,231	2.183214	11,209		11,209	306	11,514
001516 DIST ATTNY	5,259	1.122229	5,762		5,762	157	5,919
001518 LAW LIBRARY 001530	100	0.021339	110		110	3	113
001519 PUBL DEFEND	2,773	0.591736	3,038		3,038	83	3,121
001521 SHERIFF	18,825	4.017106	20,624		20,624	562	21,186
001534 JAIL	14,919	3.183596	16,345	(3,742)	12,603	446	13,048
001535 PROBATION	2,551	0.544363	2,795		2,795	76	2,871
001550 FLD WTR CON 101101	1,353	0.288719	1,482		1,482	40	1,523
001560 AG COMM	6,241	1.331780	6,837		6,837	186	7,024
001561 WTR MGT	799	0.170500	875		875	24	899
001565 SITES_PROJ	13,525	2.886128	14,817		14,817	404	15,222
001570 CLERK/RECOR	3,508	0.748579	3,843		3,843	105	3,948
001576 COMMUNITY DEVELOPMENT	45,597	9.730038	49,954		49,954	1,362	51,316
001577 ANIMAL CTRL	6,625	1.413722	7,258		7,258	198	7,456
001921 LIBRARY	641	0.136784	702		702	19	721
001931 AG EXTENS	100	0.021339	110		110	3	113
003710 BEHAVIORIAL HEALTH ADMIN SERV	11,098	2.368225	12,158		12,158	332	12,490
005723 AMBULANCE	301	0.064231	330		330	9	339
005810 WELFARE ADMIN	12,081	2.577989	13,235		13,235	361	13,596
005811 WELFARE	153,275	32.707671	167,922	(184,423)	(16,501)	4,581	(11,921)
005812 IN HOME SUPP SERV 800000	100	0.021339	110		110	3	113
007610 PUBLIC WORKS/ROADS	25,206	5.378760	27,615		27,615	753	28,368
011715 AIR/WTR POLL CON	8,709	1.858431	9,541		9,541	260	9,801
016475 MIGRANT HOUSING	100	0.021339	110		110	3	113
040000 SOLID WASTE	150	0.032009	164		164	4	169
041000 AIRPORT ENTRPSE	12,981	2.770042	14,221		14,221	388	14,609
042000 TRANSIT AGENCY	809	0.172634	886		886	24	910
051000 LOCAL TRANSPORTATION	2,437	0.520036	2,670		2,670	73	2,743
403000 BEAR VL-INDIAN VL FIRE	2,359	0.503392	2,584	(1,492)	1,092	70	1,163
408000 MAX FIRE PROT	239	0.051001	262		262	7	269
464000 COLUSA RESC CONV	521	0.111177	571	(248)	323	15	338
Schedule .4 Total for CO LEGAL SERVICE	468,621	100.000000	513,400	(189,905)	323,495	11,284	334,779
Direct Billed				189,905	189,905		189,905
Schedule .3 Total for CO LEGAL SERVICE	468,621	100.000000		0	513,400	11,284	524,684

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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001411 BRD OF SUPV	14,503	24.389136	(101)		(101)		(101)
001561 WTR MGT	8,456	14.220129	(59)		(59)		(59)
001576 COMMUNITY DEVELOPMENT	92	0.154713	(1)		(1)		(1)
005811 WELFARE	750	1.261246	(5)		(5)		(5)
007610 PUBLIC WORKS/ROADS	35,664	59.974776	(249)		(249)		(249)
Schedule .4 Total for NON-CO LEGAL SERV	59,465	100.000000	(416)		(416)	0	(416)

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
001440 PERSONNEL	38,971	5,192	33,779	0
001401 RISK MANAGEMENT/INSURANCE	17,671	2,351	15,320	0
001408 IT	714	100	615	0
001409 PURCHASING	16,333	2,152	14,181	0
001411 BRD OF SUPV	(101)	0	0	(101)
001412 CAO	28,029	3,730	24,298	0
001421 AUDITOR	7,688	1,146	6,542	0
001422 TREASURER	5,744	798	4,946	0
001423 ASSESSOR	1,849	247	1,601	0
001426 REV/REC	54	9	45	0
001451 ELECTIONS	16,772	2,414	14,358	0
001514 GRAND JURY	13,690	2,175	11,514	0
001516 DIST ATTN	6,840	921	5,919	0
001518 LAW LIBRARY 001530	129	17	113	0
001519 PUBL DEFEND	3,607	486	3,121	0
001521 SHERIFF	24,819	3,633	21,186	0
001534 JAIL	16,162	3,113	13,048	0
001535 PROBATION	3,366	495	2,871	0
001550 FLD WTR CON 101101	1,753	231	1,523	0
001560 AG COMM	8,090	1,066	7,024	0
001561 WTR MGT	1,011	171	899	(59)
001565 SITES_PROJ	17,524	2,302	15,222	0
001570 CLERK/RECOR	4,665	717	3,948	0
001576 COMMUNITY DEVELOPMENT	59,488	8,172	51,316	(1)
001577 ANIMAL CTRL	8,837	1,381	7,456	0
001921 LIBRARY	850	128	721	0
001931 AG EXTENS	129	17	113	0
003710 BEHAVIORIAL HEALTH ADMIN SERV	14,418	1,928	12,490	0
005723 AMBULANCE	389	50	339	0
005810 WELFARE ADMIN	15,686	2,090	13,596	0
005811 WELFARE	20,521	32,448	(11,921)	(5)
005812 IN HOME SUPP SERV 800000	129	17	113	0
007610 PUBLIC WORKS/ROADS	32,707	4,589	28,368	(249)
011715 AIR/WTR POLL CON	11,363	1,561	9,801	0
016475 MIGRANT HOUSING	129	17	113	0
040000 SOLID WASTE	195	26	169	0
041000 AIRPORT ENTRPSE	16,869	2,260	14,609	0
042000 TRANSIT AGENCY	1,081	171	910	0
051000 LOCAL TRANSPORTATION	3,263	521	2,743	0
403000 BEAR VL-INDIAN VL FIRE	1,649	486	1,163	0
408000 MAX FIRE PROT	319	50	269	0
464000 COLUSA RESC CONV	432	93	338	0
Direct Bill	189,905	0	189,905	0
Total	613,739	89,471	524,684	(416)

COLUSA COUNTY
Schedule .1 - Nature and Extent of Services
For Department 001473 MAINTENANCE

The Building and Grounds--Maintenance Department provided building maintenance services to the County owned buildings for the 2023-2024 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 2023-2024.

COST ADJUSTMENTS

There were no cost adjustments for Fiscal Year 2023-2024.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	611,259			611,259
Deductions:				
FIXED ASSETS	-857			
Total Deductions:	-857			-857
Cost Adjustments:				
#46638 LOSS CONTROL/PREV FUNDS	0			
#46876 DIRECT BILLING REIMB	0			
#47959 PY INSURANCE DIVIDEND	0			
#47910 SALE OF FIXED ASSET	-1,265			
#47915 DENTAL STABILIZATION REIMB	0			
#47983 MISC- OTHER REVENUE	-15			
#48013 MISC-OTHER REFUNDS	0			
#48030 TRANSFER IN	0			
Total Departmental Cost Adjustments:	-1,280			-1,280
Inbound Costs:				
BUILDING DEPREC	4,222		4,222	
EQUIPMENT DEPREC	20,816		20,816	
001440 PERSONNEL	6,462	882	7,344	
001401 RISK MANAGEMENT/INSURANCE	413	434	847	
001408 IT	7,160	503	7,662	
001409 PURCHASING	4,890	1,998	6,888	
001412 CAO	8,076	961	9,037	
001421 AUDITOR	16,485	811	17,296	
001422 TREASURER	7,172	334	7,506	
001474 CUSTODIAN		15,077	15,077	
Total Allocated Additions:	75,695	20,999	96,694	96,694
Total To Be Allocated:	684,817	20,999		705,816

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

	Total	G&A	SPECIAL PROJECTS	MAINT OF STRUCTURE	GENERAL GOVT**
Wages & Benefits					
SALARIES & BENEFITS	409,402	0	150,496	250,548	0
Other Expense & Cost					
53050 CLOTHING	335	335	0	0	0
53060 COMMUNICATIONS	435	18	0	417	0
53061 COMMUNICATIONS-CELL	2,404	2,404	0	0	0
53090 HOUSEHOLD EXP	1,753	1,445	113	195	0
53100 INSURANCE	13,508	13,508	0	0	0
53120 MAINTENANCE-EQUIPMENT	18,999	9,809	158	9,032	0
53121 MAINTENANCE-SOFTWARE	0	0	0	0	0
53130 MAINTENANCE-STRUCTURE	104,059	11,562	18,758	73,739	0
53140 MEDICAL, DENTAL, LAB SUPPLIES	0	0	0	0	0
53150 MEMBERSHIPS	0	0	0	0	0
53170 OFFICE EXPENSE	437	356	50	31	0
53171 POSTAGE	75	75	0	0	0
53180 PROF SPEC SERV	46,059	644	448	44,967	0
53195 ALTERNATE SENTENCING	594	594	0	0	0
53190 PUBL/LEGAL NOTIC	432	432	0	0	0
53200 RENTS/LEASES EQUIP	0	0	0	0	0
53220 SMALL TOOLS	3,669	1,507	1,156	1,006	0
53230 SPECIAL DEPT EXP	619	226	17	376	0
53231 SOFTWARE	45	45	0	0	0
53250 TRANSPORTATION/TRAVEL	0	0	0	0	0
53253 FUEL	7,055	7,055	0	0	0
53260 UTILITIES	522	0	0	522	0
*FIXED ASSETS	857	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	611,259				
Deductions					
*Total Disallowed Costs	(857)	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
#47910 SALE OF FIXED ASSET	(1,265)	(1,265)	0	0	0
#47915 DENTAL STABILIZATION REIMB	0	0	0	0	0
#47983 MISC- OTHER REVENUE	(15)	(15)	0	0	0
#48013 MISC-OTHER REFUNDS	0	0	0	0	0
#48030 TRANSFER IN	0	0	0	0	0
Functional Cost	609,122	48,735	171,196	380,833	0
Allocation Step 1					
Inbound - All Others	75,695	75,695	0	0	0
Reallocate Admin Costs		(124,430)	38,586	85,844	0
Unallocated Costs	(8,358)	0	0	0	0

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

	Total	G&A	SPECIAL PROJECTS	MAINT OF STRUCTURE	GENERAL GOVT**
1st Allocation	676,459	0	209,782	466,677	0
Allocation Step 2					
Inbound - All Others	20,999	20,999	0	0	0
Reallocate Admin Costs		(20,999)	6,512	14,487	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	20,999	0	6,512	14,487	0
Total For 001473 MAINTENANCE					
Schedule .3 Total	697,458	0	216,294	481,165	0

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

RETIREE HEALTH**

Wages & Benefits	
SALARIES & BENEFITS	8,358

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 Total	
Expenditures Per Financial Statement	

Deductions	
*Total Disallowed Costs	0

Cost Adjustments	
#46638 LOSS CONTROL/PREV FUNDS	0
#46876 DIRECT BILLING REIMB	0
#47959 PY INSURANCE DIVIDEND	0
#47910 SALE OF FIXED ASSET	0
#47915 DENTAL STABILIZATION REIMB	0
#47983 MISC- OTHER REVENUE	0
#48013 MISC-OTHER REFUNDS	0
#48030 TRANSFER IN	0

Functional Cost	8,358
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Allocation Step 1	
Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	(8,358)

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

RETIREE HEALTH**	
1st Allocation	0
Allocation Step 2	
Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
2nd Allocation	0
Total For 001473 MAINTENANCE	
Schedule .3 Total	0

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

Activity - SPECIAL PROJECTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001032 COL VET	3,555	2.076567	4,356		4,356	149	4,506
001033 MAX VET	52	0.030375	64		64	2	66
001440 PERSONNEL	2,431	1.420010	2,979		2,979		2,979
001408 IT	4,165	2.432884	5,104		5,104		5,104
001409 PURCHASING	104	0.060749	127		127		127
001411 BRD OF SUPV	1,754	1.024557	2,149		2,149	74	2,223
001412 CAO	3,252	1.899577	3,985		3,985		3,985
001421 AUDITOR	2,594	1.515222	3,179		3,179		3,179
001422 TREASURER	617	0.360406	756		756		756
001423 ASSESSOR	2,671	1.560200	3,273		3,273	112	3,385
001431 CNTY CNSL	3,048	1.780415	3,735		3,735		3,735
001516 DIST ATTN	5,910	3.452183	7,242		7,242	248	7,490
001521 SHERIFF	33,214	19.401154	40,700		40,700	1,396	42,096
001530A SUP CRT- HC AREA 001530	2,337	1.365102	2,864		2,864	98	2,962
001535 PROBATION	4,673	2.729620	5,726		5,726	196	5,923
001570 CLERK/RECOR	8,279	4.835977	10,145		10,145	348	10,493
001921 LIBRARY	41,221	24.078251	50,512		50,512	1,732	52,244
005719 ENVIRONMENTAL HEALTH	645	0.376761	790		790	27	817
007610 PUBLIC WORKS/ROADS	6,615	3.863992	8,106		8,106	278	8,384
041000 AIRPORT ENTRPSE	19,795	11.562770	24,257		24,257	832	25,088
042000 TRANSIT AGENCY	915	0.534475	1,121		1,121	38	1,160
301301 TRANSITIONAL HOUSING	23,349	13.638753	28,612		28,612	981	29,593
Schedule .4 Total for SPECIAL PROJECTS	171,196	100.000000	209,782		209,782	6,512	216,294

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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001440 PERSONNEL	1,777	0.466607	2,178		2,178		2,178
001401 RISK MANAGEMENT/INSURANCE	350	0.091904	429		429		429
001408 IT	947	0.248665	1,160		1,160		1,160
001409 PURCHASING	2,011	0.528052	2,464		2,464		2,464
001411 BRD OF SUPV	8,417	2.210149	10,314		10,314	346	10,661
001412 CAO	9,945	2.611374	12,187		12,187		12,187
001421 AUDITOR	9,433	2.476932	11,559		11,559		11,559
001422 TREASURER	2,905	0.762800	3,560		3,560		3,560
001423 ASSESSOR	15,701	4.122794	19,240		19,240	646	19,886
001431 CNTY CNSL	1,437	0.377330	1,761		1,761		1,761
001451 ELECTIONS	3,737	0.981267	4,579		4,579	154	4,733
001474 CUSTODIAN	2,369	0.622056	2,903		2,903	98	3,001
001516 DIST ATTNV	3,128	0.821355	3,833		3,833	129	3,962
001521 SHERIFF	20,392	5.354564	24,989		24,989	839	25,828
001530 SUPERIOR COURT - CJF	40,734	10.695998	49,916		49,916	1,677	51,593
001530A SUP CRT- HC AREA 001530	29,330	7.701518	35,941		35,941	1,207	37,148
001530B SUP CRT - BNKR 001530	77	0.020219	94		94	3	98
001535 PROBATION	20,638	5.419159	25,290		25,290	849	26,139
001561 WTR MGT	334	0.087702	409		409	14	423
001565 SITES_PROJ	3,945	1.035884	4,834		4,834	162	4,997
001570 CLERK/RECOR	7,144	1.875883	8,754		8,754	294	9,048
001576 COMMUNITY DEVELOPMENT	1,253	0.329015	1,535		1,535	52	1,587
001583 PUBLIC ADMN	280	0.073523	343		343	12	355
001851 VET SERV	814	0.213741	997		997	34	1,031
001921 LIBRARY	24,113	6.331630	29,548		29,548	992	30,541
001922 ADULT LITERACY	683	0.179343	837		837	28	865
003710 BEHAVIORIAL HEALTH ADMIN SERV	17,111	4.493034	20,968		20,968	704	21,672
003711 SUBSTANCE ABUSE SERVICES	7,382	1.938377	9,046		9,046	304	9,350
003713 MENTAL HEALTH	24,494	6.431674	30,015		30,015	1,008	31,023
005712 HEALTH	28,681	7.531103	35,146		35,146	1,180	36,326
005719 ENVIRONMENTAL HEALTH	1,309	0.343719	1,604		1,604	54	1,658
005810 WELFARE ADMIN	10,452	2.744503	12,808		12,808	430	13,238
005811 WELFARE	40,390	10.605671	49,494		49,494	1,662	51,156
007610 PUBLIC WORKS/ROADS	3,703	0.972340	4,538		4,538	152	4,690
272272 MENTAL HLTH SERV FUND	2,717	0.713434	3,329		3,329	112	3,441
282282 SAFE HEAVEN PROJ 276276	3,986	1.046650	4,884		4,884	164	5,049
OUTSIDE AGENCIES	28,715	7.540031	35,188		35,188	1,182	36,369
Schedule .4 Total for MAINT OF STRUCTURE	380,834	100.000000	466,677		466,677	14,487	481,165

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

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

Receiving Department	Total	SPECIAL PROJECTS	MAINT OF STRUCTURE
001032 COL VET	4,506	4,506	0
001033 MAX VET	66	66	0
001440 PERSONNEL	5,156	2,979	2,178
001401 RISK MANAGEMENT/INSURANCE	429	0	429
001408 IT	6,264	5,104	1,160
001409 PURCHASING	2,592	127	2,464
001411 BRD OF SUPV	12,884	2,223	10,661
001412 CAO	16,172	3,985	12,187
001421 AUDITOR	14,738	3,179	11,559
001422 TREASURER	4,316	756	3,560
001423 ASSESSOR	23,271	3,385	19,886
001431 CNTY CNSL	5,496	3,735	1,761
001451 ELECTIONS	4,733	0	4,733
001474 CUSTODIAN	3,001	0	3,001
001516 DIST ATTN	11,452	7,490	3,962
001521 SHERIFF	67,923	42,096	25,828
001530 SUPERIOR COURT - CJF	51,593	0	51,593
001530A SUP CRT- HC AREA 001530	40,110	2,962	37,148
001530B SUP CRT - BNKR 001530	98	0	98
001535 PROBATION	32,062	5,923	26,139
001561 WTR MGT	423	0	423
001565 SITES_PROJ	4,997	0	4,997
001570 CLERK/RECOR	19,541	10,493	9,048
001576 COMMUNITY DEVELOPMENT	1,587	0	1,587
001583 PUBLIC ADMN	355	0	355
001851 VET SERV	1,031	0	1,031
001921 LIBRARY	82,784	52,244	30,541
001922 ADULT LITERACY	865	0	865
003710 BEHAVIORIAL HEALTH ADMIN SERV	21,672	0	21,672
003711 SUBSTANCE ABUSE SERVICES	9,350	0	9,350
003713 MENTAL HEALTH	31,023	0	31,023
005712 HEALTH	36,326	0	36,326
005719 ENVIRONMENTAL HEALTH	2,475	817	1,658
005810 WELFARE ADMIN	13,238	0	13,238
005811 WELFARE	51,156	0	51,156
007610 PUBLIC WORKS/ROADS	13,074	8,384	4,690
041000 AIRPORT ENTRPSE	25,088	25,088	0
042000 TRANSIT AGENCY	1,160	1,160	0
272272 MENTAL HLTH SERV FUND	3,441	0	3,441
282282 SAFE HEAVEN PROJ 276276	5,049	0	5,049
301301 TRANSITIONAL HOUSING	29,593	29,593	0
OUTSIDE AGENCIES	36,369	0	36,369
Direct Bill	0	0	0
Total	697,458	216,294	481,165

COLUSA COUNTY
Schedule .1 - Nature and Extent of Services
For Department 001474 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 for the 2023-2024 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

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	549,324			549,324
Deductions:				
Fixed Assets	0			
Total Deductions:	0			0
Cost Adjustments:				
#48030 TRANSFERS IN	0			
#47959 PY INSURANCE DIVIDEND	0			
#47910 SALE OF FIXED ASSET	-815			
#47915 DENTAL STABILIZATION REIMB	0			
#47983 MISCELLANEOUS-OTHER	0			
REVENUE				
Total Departmental Cost	-815			-815
Adjustments:				
Inbound Costs:				
BUILDING DEPREC	773		773	
001440 PERSONNEL	7,167	976	8,143	
001401 RISK	78	83	161	
MANAGEMENT/INSURANCE				
001408 IT	6,706	471	7,177	
001409 PURCHASING	2,545	1,066	3,612	
001412 CAO	4,273	503	4,777	
001421 AUDITOR	13,269	653	13,923	
001422 TREASURER	3,064	143	3,207	
001473 MAINTENANCE	2,903	98	3,001	
001474 CUSTODIAN		5,893	5,893	
Total Allocated Additions:	40,779	9,886	50,666	50,666
Total To Be Allocated:	589,288	9,886		599,175

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

	Total	G&A	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES
Wages & Benefits					
Salaries & Benefits	354,236	0	354,236	0	0
Other Expense & Cost					
53050 Clothing & Personal Supplies	287	0	287	0	0
53090 Household Exp	15,487	0	0	0	15,487
53100 Insurance	2,567	0	2,567	0	0
53120 Maint-Equip	60	0	60	0	0
53130 Maint-Structure	0	0	0	0	0
53150 Memberships	0	0	0	0	0
53170 Office Expense	65	0	65	0	0
53171 Postage	0	0	0	0	0
53180 Prof Spec Serv	3	0	3	0	0
53190 Publ/Notice	0	0	0	0	0
53220 Small Tools	10	0	10	0	0
53230 Special Dept Exp	85	0	85	0	0
53231 Software	0	0	0	0	0
53250 Transporation & Travel	0	0	0	0	0
53253 Fuel	1,173	0	1,173	0	0
53260 Utilities	158,047	0	0	158,047	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 Total					
Expenditures Per Financial Statement	549,324				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
#48030 TRANSFERS IN	0	0	0	0	0
#47959 PY INSURANCE DIVIDEND	0	0	0	0	0
#47910 SALE OF FIXED ASSET	(815)	0	(815)	0	0
#47915 DENTAL STABILIZATION REIMB	0	0	0	0	0
#47983 MISCELLANEOUS-OTHER REVENUE	0	0	0	0	0
Functional Cost	548,509	0	357,671	175,351	15,487
Allocation Step 1					
Inbound - All Others	40,779	40,779	0	0	0
Reallocate Admin Costs		(40,779)	26,613	13,017	1,150
Unallocated Costs	0	0	0	0	0
1st Allocation	589,288	0	384,284	188,368	16,637
Allocation Step 2					
Inbound - All Others	9,886	9,886	0	0	0
Reallocate Admin Costs		(9,886)	6,452	3,156	279
Unallocated Costs	0	0	0	0	0
2nd Allocation	9,886	0	6,452	3,156	279

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

	Total	G&A	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES
Total For 001474 CUSTODIAN					
Schedule .3 Total	599,175	0	390,735	191,524	16,916

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
53220 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 Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
#48030 TRANSFERS IN	0	0
#47959 PY INSURANCE DIVIDEND	0	0
#47910 SALE OF FIXED ASSET	0	0
#47915 DENTAL STABILIZATION	0	0
REIMB	0	0
#47983 MISCELLANEOUS-OTHER	0	0
REVENUE		
Functional Cost	0	0
Allocation Step 1		
Inbound - All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
1st Allocation	0	0
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
2nd Allocation	0	0

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

	RETIREE HEALTH**	GENERAL GOVT**
Total For 001474 CUSTODIAN		
Schedule .3 Total	0	0

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

Activity - CUSTODIAL SERV

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001440 PERSONNEL	9,144	2.688368	10,331		10,331		10,331
001401 RISK MANAGEMENT/INSURANCE	1,801	0.529500	2,035		2,035		2,035
001408 IT	5,326	1.565863	6,017		6,017		6,017
001409 PURCHASING	5,697	1.674938	6,437		6,437		6,437
001411 BRD OF SUPV	10,441	3.069691	11,796		11,796	235	12,031
001412 CAO	11,163	3.281961	12,612		12,612		12,612
001421 AUDITOR	11,184	3.288135	12,636		12,636		12,636
001422 TREASURER	4,866	1.430621	5,498		5,498		5,498
001423 ASSESSOR	13,218	3.886138	14,934		14,934	298	15,231
001431 CNTY CNSL	3,468	1.019604	3,918		3,918		3,918
001451 ELECTIONS	3,137	0.922289	3,544		3,544	71	3,615
001474 CUSTODIAN	871	0.256077	984		984		984
001516 DIST ATTNY	12,725	3.741195	14,377		14,377	286	14,663
001521 SHERIFF	440	0.129362	497		497	10	507
001530 SUPERIOR COURT - CJF	11,927	3.506580	13,475		13,475	268	13,744
001530A SUP CRT- HC AREA 001530	642	0.188750	725		725	14	740
001535 PROBATION	24,649	7.246892	27,849		27,849	555	28,404
001561 WTR MGT	892	0.262251	1,008		1,008	20	1,028
001570 CLERK/RECOR	11,974	3.520398	13,528		13,528	269	13,798
001576 COMMUNITY DEVELOPMENT	3,642	1.070761	4,115		4,115	82	4,197
001583 PUBLIC ADMN	469	0.137888	530		530	11	540
001851 VET SERV	521	0.153176	589		589	12	600
001921 LIBRARY	42,451	12.480743	47,961		47,961	956	48,918
001922 ADULT LITERACY	1,223	0.359566	1,382		1,382	28	1,409
003710 BEHAVIORIAL HEALTH ADMIN SERV	24,214	7.119001	27,357		27,357	545	27,902
003711 SUBSTANCE ABUSE SERVICES	10,445	3.070867	11,801		11,801	235	12,036
003713 MENTAL HEALTH	34,660	10.190161	39,159		39,159	780	39,939
005712 HEALTH	18,402	5.410252	20,791		20,791	414	21,205
005719 ENVIRONMENTAL HEALTH	3,493	1.026954	3,946		3,946	79	4,025
005810 WELFARE ADMIN	6,706	1.971588	7,576		7,576	151	7,727
005811 WELFARE	25,917	7.619689	29,281		29,281	583	29,865
007610 PUBLIC WORKS/ROADS	9,966	2.930039	11,260		11,260	224	11,484
041000 AIRPORT ENTRPSE	126	0.037044	142		142	3	145
276276 MHSA PREV & EARLY INTERV	5,072	1.491186	5,730		5,730	114	5,845
277277 MHSA INNOVATION 272272	2,943	0.865252	3,325		3,325	66	3,391
283283 MHSA-HOUSING	6,317	1.857220	7,137		7,137	142	7,279
Schedule .4 Total for CUSTODIAL SERV	340,132	100.000000	384,284		384,284	6,452	390,735

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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001440 PERSONNEL	1,955	1.114907	2,100		2,100		2,100
001401 RISK MANAGEMENT/INSURANCE	385	0.219560	414		414		414
001408 IT	8,974	5.117735	9,640		9,640		9,640
001409 PURCHASING	8,130	4.636415	8,734		8,734		8,734
001411 BRD OF SUPV	10,449	5.958905	11,225		11,225	309	11,534
001412 CAO	7,182	4.095785	7,715		7,715		7,715
001421 AUDITOR	14,814	8.448198	15,914		15,914		15,914
001422 TREASURER	5,546	3.162799	5,958		5,958		5,958
001423 ASSESSOR	12,043	6.867939	12,937		12,937	356	13,293
001431 CNTY CNSL	3,093	1.763891	3,323		3,323		3,323
001451 ELECTIONS	7,134	4.068411	7,664		7,664	211	7,875
001473 MAINTENANCE	14,035	8.003946	15,077		15,077		15,077
001474 CUSTODIAN	4,523	2.579398	4,859		4,859		4,859
001516 DIST ATTN	6,724	3.834595	7,223		7,223	199	7,422
001521 SHERIFF	138	0.078699	148		148	4	152
001530 SUPERIOR COURT - CJF	20,540	11.713649	22,065		22,065	608	22,673
001530B SUP CRT - BNKR 001530	7,280	4.151673	7,820		7,820	215	8,036
001561 WTR MGT	639	0.364412	686		686	19	705
001570 CLERK/RECOR	13,643	7.780395	14,656		14,656	403	15,059
001576 COMMUNITY DEVELOPMENT	6,320	3.604200	6,789		6,789	187	6,976
001583 PUBLIC ADMN	535	0.305102	575		575	16	591
001851 VET SERV	5	0.002851	5		5	0	5
003710 BEHAVIORIAL HEALTH ADMIN SERV	6	0.003422	6		6	0	7
003711 SUBSTANCE ABUSE SERVICES	3	0.001711	3		3	0	3
003713 MENTAL HEALTH	8	0.004562	9		9	0	9
005712 HEALTH	162	0.092386	174		174	5	179
005719 ENVIRONMENTAL HEALTH	2,504	1.427993	2,690		2,690	74	2,764
005810 WELFARE ADMIN	59	0.033647	63		63	2	65
005811 WELFARE	228	0.130025	245		245	7	252
007610 PUBLIC WORKS/ROADS	18,209	10.384315	19,561		19,561	538	20,099
272272 MENTAL HLTH SERV FUND	1	0.000570	1		1	0	1
282282 SAFE HEAVEN PROJ 276276	39	0.022241	42		42	1	43
OUTSIDE AGENCIES	45	0.025663	48		48	1	50
Schedule .4 Total for UTILITIES	175,351	100.000000	188,368		188,368	3,156	191,524

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 Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
001440 PERSONNEL	921	5.946923	989		989		989
001401 RISK MANAGEMENT/INSURANCE	181	1.168722	194		194		194
001408 IT	264	1.704656	284		284		284
001409 PURCHASING	306	1.975851	329		329		329
001411 BRD OF SUPV	504	3.254342	541		541	12	553
001412 CAO	593	3.829018	637		637		637
001421 AUDITOR	525	3.389940	564		564		564
001422 TREASURER	269	1.736941	289		289		289
001423 ASSESSOR	492	3.176858	529		529	11	540
001431 CNTY CNSL	346	2.234132	372		372		372
001451 ELECTIONS	173	1.117066	186		186	4	190
001474 CUSTODIAN	47	0.303480	50		50		50
001521 SHERIFF	467	3.015432	502		502	11	513
001530 SUPERIOR COURT - CJF	2,254	14.554142	2,421		2,421	52	2,474
001530A SUP CRT- HC AREA 001530	24	0.154969	26		26	0	26
001530B SUP CRT - BNKR 001530	206	1.330148	221		221	5	226
001535 PROBATION	3,941	25.447149	4,234		4,234	92	4,326
001561 WTR MGT	70	0.451992	75		75	2	77
001570 CLERK/RECOR	661	4.268096	710		710	15	725
001576 COMMUNITY DEVELOPMENT	263	1.698198	282		282	6	289
001583 PUBLIC ADMN	26	0.167883	28		28	1	28
001921 LIBRARY	1,418	9.156066	1,523		1,523	33	1,556
001922 ADULT LITERACY	62	0.400336	67		67	1	68
005719 ENVIRONMENTAL HEALTH	274	1.769226	294		294	6	301
403000 BEAR VL-INDIAN VL FIRE	777	5.017111	835		835	18	853
OUTSIDE AGENCIES	423	2.731323	454		454	10	464
Schedule .4 Total for CUSTODIAN SUPPLIES	15,487	100.000000	16,637		16,637	279	16,916

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
001440 PERSONNEL	13,420	10,331	2,100	989
001401 RISK MANAGEMENT/INSURANCE	2,643	2,035	414	194
001408 IT	15,941	6,017	9,640	284
001409 PURCHASING	15,499	6,437	8,734	329
001411 BRD OF SUPV	24,118	12,031	11,534	553
001412 CAO	20,964	12,612	7,715	637
001421 AUDITOR	29,113	12,636	15,914	564
001422 TREASURER	11,744	5,498	5,958	289
001423 ASSESSOR	29,064	15,231	13,293	540
001431 CNTY CNSL	7,612	3,918	3,323	372
001451 ELECTIONS	11,679	3,615	7,875	190
001473 MAINTENANCE	15,077	0	15,077	0
001474 CUSTODIAN	5,893	984	4,859	50
001516 DIST ATTN	22,085	14,663	7,422	0
001521 SHERIFF	1,172	507	152	513
001530 SUPERIOR COURT - CJF	38,890	13,744	22,673	2,474
001530A SUP CRT- HC AREA 001530	766	740	0	26
001530B SUP CRT - BNKR 001530	8,262	0	8,036	226
001535 PROBATION	32,730	28,404	0	4,326
001561 WTR MGT	1,810	1,028	705	77
001570 CLERK/RECOR	29,582	13,798	15,059	725
001576 COMMUNITY DEVELOPMENT	11,461	4,197	6,976	289
001583 PUBLIC ADMN	1,159	540	591	28
001851 VET SERV	606	600	5	0
001921 LIBRARY	50,474	48,918	0	1,556
001922 ADULT LITERACY	1,477	1,409	0	68
003710 BEHAVIORIAL HEALTH ADMIN SERV	27,909	27,902	7	0
003711 SUBSTANCE ABUSE SERVICES	12,039	12,036	3	0
003713 MENTAL HEALTH	39,948	39,939	9	0
005712 HEALTH	21,384	21,205	179	0
005719 ENVIRONMENTAL HEALTH	7,090	4,025	2,764	301
005810 WELFARE ADMIN	7,792	7,727	65	0
005811 WELFARE	30,116	29,865	252	0
007610 PUBLIC WORKS/ROADS	31,583	11,484	20,099	0
041000 AIRPORT ENTRPSE	145	145	0	0
272272 MENTAL HLTH SERV FUND	1	0	1	0
276276 MHSA PREV & EARLY INTERV	5,845	5,845	0	0
277277 MHSA INNOVATION 272272	3,391	3,391	0	0
282282 SAFE HEAVEN PROJ 276276	43	0	43	0
283283 MHSA-HOUSING	7,279	7,279	0	0
403000 BEAR VL-INDIAN VL FIRE	853	0	0	853
OUTSIDE AGENCIES	514	0	50	464
Direct Bill	0	0	0	0
Total	599,175	390,735	191,524	16,916

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