

COUNTY OF COLUSA

2019-2020 INDIRECT COST ALLOCATION
PLAN PER 2 CFR PART 200 (OMB A87)

BASED ON 2017-2018 ACTUAL COST

COLUSA COUNTY
Table of Contents

Summary Data	Summary	Page #
Schedule A - Allocated Costs By Department	A	1
Schedule B - Fixed Costs Proposed	B	25
Schedule C - Summary Of Allocated Costs	C	30
Schedule D - Detail Of Allocated Costs	D	35
Schedule E - Summary Of Allocation Basis	E	45
BUILDING DEPREC	Detail	Page #
Narrative	1.1	47
Schedule .2 - Detail Costs To Be Allocated.	1.2	48
Schedule .3 - Costs To Be Allocated By Activity.	1.3	49
Schedule .4 - Detail Activity Allocations-HALL OF RECORDS	1.4.1	51
Schedule .4 - Detail Activity Allocations-HISTORIC COURTHOUSE	1.4.2	52
Schedule .4 - Detail Activity Allocations-HIST CRTHS BUNKER	1.4.3	53
Schedule .4 - Detail Activity Allocations-COLUSA PLAZA	1.4.4	54
Schedule .4 - Detail Activity Allocations-MUNI COURTHOUSE	1.4.5	55
Schedule .4 - Detail Activity Allocations-JAIL	1.4.6	56
Schedule .4 - Detail Activity Allocations-ADMIN BUILDING	1.4.7	57
Schedule .4 - Detail Activity Allocations-OTHER BUILDINGS	1.4.8	58
Schedule .5 - Allocation Summary.	1.5	60
Schedule .6 - Departmental Roll Forwards.	1.6	64
EQUIPMENT DEPREC	Detail	Page #
Narrative	2.1	66
Schedule .2 - Detail Costs To Be Allocated.	2.2	67
Schedule .3 - Costs To Be Allocated By Activity.	2.3	68
Schedule .4 - Detail Activity Allocations-HEAVY TRUCKS	2.4.1	70
Schedule .4 - Detail Activity Allocations-LIGHT TRUCKS	2.4.2	71
Schedule .4 - Detail Activity Allocations-AUTOS	2.4.3	72
Schedule .4 - Detail Activity Allocations-OTHER EQUIP	2.4.4	73
Schedule .5 - Allocation Summary.	2.5	75
Schedule .6 - Departmental Roll Forwards.	2.6	77
I012 CAO	Detail	Page #
Narrative	3.1	78
Schedule .2 - Detail Costs To Be Allocated.	3.2	79
Schedule .3 - Costs To Be Allocated By Activity.	3.3	80
Schedule .4 - Detail Activity Allocations-BUDGET PREP	3.4.1	84
Schedule .4 - Detail Activity Allocations-PERSONNEL	3.4.2	88
Schedule .4 - Detail Activity Allocations-MAINTENANCE	3.4.3	91
Schedule .4 - Detail Activity Allocations-CUSTODIAN	3.4.4	93
Schedule .4 - Detail Activity Allocations-IT	3.4.5	95
Schedule .4 - Detail Activity Allocations-PURCHASING	3.4.6	99



Schedule .5 - Allocation Summary	3.5	102
Schedule .6 - Departmental Roll Forwards	3.6	106
1021 AUDITOR	Detail	Page #
Narrative	4.1	110
Schedule .2 - Detail Costs To Be Allocated.	4.2	112
Schedule .3 - Costs To Be Allocated By Activity.	4.3	113
Schedule .4 - Detail Activity Allocations-CLAIM ACCTG	4.4.1	119
Schedule .4 - Detail Activity Allocations-PAYROLL ACCTG	4.4.2	125
Schedule .4 - Detail Activity Allocations-INTERNAL AUDIT	4.4.3	128
Schedule .4 - Detail Activity Allocations-COST PLAN PREP	4.4.4	130
Schedule .4 - Detail Activity Allocations-BUDGET PREP	4.4.5	134
Schedule .4 - Detail Activity Allocations-WELFARE PAYROLL	4.4.6	138
Schedule .4 - Detail Activity Allocations-INSURANCE ADMIN	4.4.7	139
Schedule .4 - Detail Activity Allocations-SINGLE AUDIT	4.4.8	140
Schedule .5 - Allocation Summary.	4.5	141
Schedule .6 - Departmental Roll Forwards.	4.6	151
1022 TREASURER	Detail	Page #
Narrative	5.1	156
Schedule .2 - Detail Costs To Be Allocated.	5.2	157
Schedule .3 - Costs To Be Allocated By Activity.	5.3	159
Schedule .4 - Detail Activity Allocations-CHECK CLEARING	5.4.1	161
Schedule .5 - Allocation Summary.	5.5	167
Schedule .6 - Departmental Roll Forwards.	5.6	172
1031 CNTY CNSL	Detail	Page #
Narrative	6.1	177
Schedule .2 - Detail Costs To Be Allocated.	6.2	179
Schedule .3 - Costs To Be Allocated By Activity.	6.3	180
Schedule .4 - Detail Activity Allocations-GENERAL SERVICES	6.4.1	184
Schedule .4 - Detail Activity Allocations-CO LEGAL SERVICE	6.4.2	186
Schedule .4 - Detail Activity Allocations-NON-CO LEGAL SERV	6.4.3	188
Schedule .5 - Allocation Summary.	6.5	189
Schedule .6 - Departmental Roll Forwards.	6.6	191
1040 PERSONNEL	Detail	Page #
Narrative	7.1	193
Schedule .2 - Detail Costs To Be Allocated.	7.2	194
Schedule .3 - Costs To Be Allocated By Activity.	7.3	195
Schedule .4 - Detail Activity Allocations-GENERAL PERSONNEL	7.4.1	199
Schedule .4 - Detail Activity Allocations-PERSONNEL SERVICE	7.4.2	202
Schedule .4 - Detail Activity Allocations-RISK MGMT ADMIN	7.4.3	204
Schedule .5 - Allocation Summary.	7.5	205

COLUSA COUNTY
Table of Contents

Schedule .6 - Departmental Roll Forwards	7.6	207
1073 MAINTENANCE	Detail	Page #
Narrative	8.1	209
Schedule .2 - Detail Costs To Be Allocated.	8.2	211
Schedule .3 - Costs To Be Allocated By Activity.	8.3	212
Schedule .4 - Detail Activity Allocations-SPECIAL PROJECTS	8.4.1	216
Schedule .4 - Detail Activity Allocations-MAINT OF STRUCTURE	8.4.2	218
Schedule .5 - Allocation Summary.	8.5	220
Schedule .6 - Departmental Roll Forwards.	8.6	222
1074 CUSTODIAN	Detail	Page #
Narrative	9.1	224
Schedule .2 - Detail Costs To Be Allocated.	9.2	227
Schedule .3 - Costs To Be Allocated By Activity.	9.3	228
Schedule .4 - Detail Activity Allocations-CUSTODIAL SERV	9.4.1	232
Schedule .4 - Detail Activity Allocations-UTILITIES	9.4.2	234
Schedule .4 - Detail Activity Allocations-CUSTODIAN SUPPLIES	9.4.3	236
Schedule .5 - Allocation Summary.	9.5	238
Schedule .6 - Departmental Roll Forwards.	9.6	240
1101 RISK MANAGEMENT/INSURANCE	Detail	Page #
Narrative	10.1	242
Schedule .2 - Detail Costs To Be Allocated.	10.2	244
Schedule .3 - Costs To Be Allocated By Activity.	10.3	245
Schedule .4 - Detail Activity Allocations-INSURANCE ADMIN	10.4.1	247
Schedule .5 - Allocation Summary.	10.5	250
Schedule .6 - Departmental Roll Forwards.	10.6	253
1108 IT	Detail	Page #
Narrative	11.1	256
Schedule .2 - Detail Costs To Be Allocated.	11.2	258
Schedule .3 - Costs To Be Allocated By Activity.	11.3	259
Schedule .4 - Detail Activity Allocations-GENERAL IT ADMIN	11.4.1	263
Schedule .4 - Detail Activity Allocations-IT ACCOUNTING SYSTEM MAIN	11.4.2	266
Schedule .4 - Detail Activity Allocations-IT PAYROLL SYSTEM MAINT	11.4.3	272
Schedule .4 - Detail Activity Allocations-IT SPECIAL PROJECTS	11.4.4	273
Schedule .5 - Allocation Summary.	11.5	275
Schedule .6 - Departmental Roll Forwards.	11.6	280
1109 PURCHASING	Detail	Page #
Narrative	12.1	285
Schedule .2 - Detail Costs To Be Allocated.	12.2	287
Schedule .3 - Costs To Be Allocated By Activity.	12.3	288
Schedule .4 - Detail Activity Allocations-SERVICE & SUPPLIES	12.4.1	292

COLUSA COUNTY
Table of Contents

Schedule .4 - Detail Activity Allocations-COPIER	12.4.2	295
Schedule .4 - Detail Activity Allocations-POSTAGE	12.4.3	297
Schedule .4 - Detail Activity Allocations-DEPTS PURCHASES	12.4.4	299
Schedule .4 - Detail Activity Allocations-SPECIAL PURCHASES	12.4.5	300
Schedule .5 - Allocation Summary.	12.5	303
Schedule .6 - Departmental Roll Forwards.	12.6	306

COLUSA COUNTY
Allocated Costs By Department

2019-2020 COST ALLOCATION PLAN
2020 Version 10.0110-1
Detail

Central Service Departments	00158 MFH RESERVE FUNDS 1075	002128 ALMOND PARADISE ST LITNG	002129 THOMPSON ST LITNG	002133 WHISPER CRK-CROSS CRK LIT	002334 LIVE SCN FNDRPRNTG 2021	002548 CARL MOYER GRANT 2060	002550 MFH CARE FUNDS 1075
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	0	0	0	0	0	0	0
1021 AUDITOR	30	261	120	240	140	80	711
1022 TREASURER	21	253	253	464	295	85	717
1031 CNTY CNSL	0	0	0	0	0	0	0
1040 PERSONNEL	0	0	0	0	0	0	0
1073 MAINTENANCE	0	0	0	0	0	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 RISK	0	0	0	0	0	0	0
1108 IT	2	14	6	13	8	4	39
1109 PURCHASING	0	0	0	0	5	0	0
Total Allocated	53	528	379	717	448	169	1,467
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	53	528	379	717	448	169	1,467
Adjustments	0	0	0	0	0	0	0
Proposed Costs	53	528	379	717	448	169	1,467



COLUSA COUNTY
Allocated Costs By Department

2019-2020 COST ALLOCATION PLAN
2020 Version 10.0110-1
Detail

Central Service Departments	002660 SRV AREA#1 CEN RCH	002817 EMS-OTHER 4012	03000 ARBCKLE-C/C FIRE	03010 BEAR VL-INDIAN VL FIRE	03030 MAX FIRE PROT	03033 MAXFIRE PG&E POWPL 03030	03040 PRINCETN FIRE PROT
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	0	0	0	0	0	0	0
1021 AUDITOR	1,391	10	4,806	0	1,742	20	1,372
1022 TREASURER	2,002	21	5,163	0	2,340	42	2,297
1031 CNTY CNSL	0	0	0	0	0	0	0
1040 PERSONNEL	0	0	0	0	0	0	0
1073 MAINTENANCE	0	0	0	0	0	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 RISK	0	0	0	0	0	0	0
1108 IT	76	1	263	0	95	1	75
1109 PURCHASING	0	0	0	0	0	0	0
Total Allocated	3,469	32	10,232	0	4,177	63	3,744
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	3,469	32	10,232	0	4,177	63	3,744
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,469	32	10,232	0	4,177	63	3,744

COLUSA COUNTY
Allocated Costs By Department

2019-2020 COST ALLOCATION PLAN
2020 Version 10.0110-1
Detail

Central Service Departments	03050 WMS FIRE PROT	03060 SAC RIV FIRE DIST	03080 ARBCKLE CEM	03090 COLLEGE CTY CEM	03100 COL CEM DIST	03103 COL CEM SLE TX-VLT 03100	03110 CYPRESS HLL CEM
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	0	0	0	0	0	0	0
1021 AUDITOR	80	4,256	1,141	811	3,274	10	170
1022 TREASURER	168	6,259	1,643	1,075	3,793	21	190
1031 CNTY CNSL	0	0	0	0	0	0	0
1040 PERSONNEL	0	0	0	0	0	0	0
1073 MAINTENANCE	0	0	0	0	0	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 RISK	0	0	0	0	0	0	0
1108 IT	4	233	63	45	180	1	9
1109 PURCHASING	0	0	0	0	133	0	0
Total Allocated	252	10,748	2,847	1,931	7,380	32	369
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	252	10,748	2,847	1,931	7,380	32	369
Adjustments	0	0	0	0	0	0	0
Proposed Costs	252	10,748	2,847	1,931	7,380	32	369



COLUSA COUNTY
Allocated Costs By Department

2019-2020 COST ALLOCATION PLAN

2020

Version 10.0110-1

Detail

Central Service Departments	03120 GRND ISLAND CEM	03130 MAXWELL CEM	03133 MAX CEM SLE TX-VAULT 03130	03140 PRINCETON CEM	03150 STONYFRD-IND VL CEM	03160 WILLIAMS CEM	03164 WMS CEM SLE TX-VAULT 03160
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	0	0	0	0	0	0	0
1021 AUDITOR	431	3,304	10	420	721	1,772	10
1022 TREASURER	843	1,854	21	295	1,349	2,086	21
1031 CNTY CNSL	0	0	0	0	0	0	0
1040 PERSONNEL	0	0	0	0	0	0	0
1073 MAINTENANCE	0	0	0	0	0	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 RISK	0	0	0	0	0	0	0
1108 IT	23	181	1	23	40	97	1
1109 PURCHASING	0	0	0	0	0	0	0
Total Allocated	1,297	5,339	32	738	2,110	3,955	32
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,297	5,339	32	738	2,110	3,955	32
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,297	5,339	32	738	2,110	3,955	32

COLUSA COUNTY
Allocated Costs By Department

2019-2020 COST ALLOCATION PLAN
2020 Version 10.0110-1
Detail

Central Service Departments	03175 ARBUCKLE PARK & REC DIST	03177 ARB P/REC-PRK/FAC 03175	03178 ARB P&R DIST-POOLS 03175	03180 MAXWELL REC & PARK DIST	03181 MRPD MXWL BEAUT PRJ 03180	03190 COLUSA BSN DRN	03200 COLUSA RESC CONV
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	0	0	0	0	0	0	0
1021 AUDITOR	871	1,883	361	971	0	1,863	1,091
1022 TREASURER	928	1,854	379	885	0	1,159	1,244
1031 CNTY CNSL	0	0	0	0	0	0	0
1040 PERSONNEL	0	0	0	0	0	0	0
1073 MAINTENANCE	0	0	0	0	0	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 RISK	0	0	0	0	0	0	0
1108 IT	48	104	19	53	0	103	60
1109 PURCHASING	0	0	0	0	0	0	0
Total Allocated	1,847	3,841	759	1,909	0	3,125	2,395
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,847	3,841	759	1,909	0	3,125	2,395
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,847	3,841	759	1,909	0	3,125	2,395



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	03240 SAC RIV WESTSIDE LEVE	03260 CO MOSQ ABATMNT	03290 RECL DIST 108 MNT	03300 RECL DIST 108 IRRG	03310 REC DIST 1004	03320 REC DIST 2047	03410 COLUSA CO WTRWKS #1
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	0	0	0	0	0	0	0
1021 AUDITOR	0	4,096	0	0	140	390	701
1022 TREASURER	0	4,805	0	0	295	780	1,370
1031 CNTY CNSL	0	0	0	0	0	0	0
1040 PERSONNEL	0	0	0	0	0	0	0
1073 MAINTENANCE	0	0	0	0	0	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 RISK	0	0	0	0	0	0	0
1108 IT	0	224	0	0	8	21	39
1109 PURCHASING	0	0	0	0	0	0	0
Total Allocated	0	9,125	0	0	443	1,191	2,110
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	0	9,125	0	0	443	1,191	2,110
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	9,125	0	0	443	1,191	2,110

COLUSA COUNTY
Allocated Costs By Department

2019-2020 COST ALLOCATION PLAN
2020 Version 10.0110-1
Detail

Central Service Departments	03420 PRINCTN WATRWRKS	03480 CRTNA CRK FLD CTRL/CON	03511 CRTINA CSD RED RNCH ZN2	03512 CRTINA CSD RVR GLN ZN3	03513 CRTINA CSD WILDWD ES ZN4	5031 SOC WELFARE (IND)	1011 BRD OF SUPV
BUILDING DEPREC	0	0	0	0	0	0	5,318
EQUIPMENT DEPREC	0	0	0	0	0	0	3,919
1012 CAO	0	0	0	0	0	0	6,260
1021 AUDITOR	651	20	370	540	180	561	13,677
1022 TREASURER	695	42	717	906	316	1,138	2,613
1031 CNTY CNSL	0	0	0	0	0	0	3,362
1040 PERSONNEL	0	0	0	0	0	0	0
1073 MAINTENANCE	0	0	0	0	0	0	6,098
1074 CUSTODIAN	0	0	0	0	0	0	22,098
1101 RISK	0	0	0	0	0	0	1,637
1108 IT	36	1	20	29	10	30	6,029
1109 PURCHASING	0	0	0	0	0	0	2,669
Total Allocated	1,382	63	1,107	1,475	506	1,729	73,680
Roll Forward	0	0	0	0	0	0	(29,415)
Cost With Roll Forward	1,382	63	1,107	1,475	506	1,729	44,265
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,382	63	1,107	1,475	506	1,729	44,265



COLUSA COUNTY
Allocated Costs By Department

2019-2020 COST ALLOCATION PLAN

2020

Version 10.0110-1

Detail

Central Service Departments	1023 ASSESSOR	10261 REV/REC	1051 ELECTIONS	1092 ADVERTISING	1103 EE_BENEFITS	1104 INSURANCE	1101	1106 SURVERYOR
BUILDING DEPREC	13,328	0	1,228	0	0	0	0	0
EQUIPMENT DEPREC	4,184	0	17,021	0	0	0	0	0
1012 CAO	7,094	283	4,056	6	29	0	0	145
1021 AUDITOR	11,842	2,322	5,533	28	461	190	0	404
1022 TREASURER	3,308	0	3,561	42	337	63	0	484
1031 CNTY CNSL	4,770	843	47,938	0	0	0	0	0
1040 PERSONNEL	23,232	0	2,922	0	0	0	0	47
1073 MAINTENANCE	11,080	0	6,853	0	0	0	0	0
1074 CUSTODIAN	24,842	0	9,154	0	0	0	0	0
1101 RISK	494	0	74	0	0	0	0	0
1108 IT	11,427	0	3,995	1	23	10	0	12
1109 PURCHASING	2,595	18	4,625	0	0	0	0	0
Total Allocated	118,196	3,466	106,960	77	850	263	0	1,092
Roll Forward	19,043	(19,671)	33,010	(44)	(148)	0	0	910
Cost With Roll Forward	137,239	(16,205)	139,970	33	702	263	0	2,002
Adjustments	0	0	0	0	0	0	0	0
Proposed Costs	137,239	(16,205)	139,970	33	702	263	0	2,002

COLUSA COUNTY
Allocated Costs By Department

2019-2020 COST ALLOCATION PLAN
2020 Version 10.0110-1
Detail

Central Service Departments	1107 REFUNDS	2008 DA SRVP/GRT 2018	20131 SUPERIOR COURT - CJF	20132 SUP CRT- HIST 20131	20133 SUP CRT - BNKR 20131	2014 GRAND JURY	2016 DIST ATTNY
BUILDING DEPREC	0	0	56,495	25,759	0	1,243	0
EQUIPMENT DEPREC	0	0	0	0	0	209	18,454
1012 CAO	183	0	3,053	3,257	85	262	6,073
1021 AUDITOR	439	0	2,813	0	0	2,361	16,182
1022 TREASURER	442	0	1,602	0	0	2,023	6,575
1031 CNTY CNSL	0	0	0	0	0	6,143	4,354
1040 PERSONNEL	0	0	0	0	0	0	11,028
1073 MAINTENANCE	0	0	13,928	20,365	1,462	0	159
1074 CUSTODIAN	0	0	9,747	15,718	3,706	0	3,380
1101 RISK	0	0	413	0	0	0	344
1108 IT	12	0	51	0	0	375	18,706
1109 PURCHASING	0	0	0	0	0	547	899
Total Allocated	1,076	0	88,102	65,099	5,253	13,163	86,154
Roll Forward	356	0	8,529	(8,167)	1,480	7,135	18,460
Cost With Roll Forward	1,432	0	96,631	56,932	6,733	20,298	104,614
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,432	0	96,631	56,932	6,733	20,298	104,614



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	20161 DA WEL/INV	2017 CHILD SUPP SVCS	2018 LAW LIBRARY 20131	2019 PUBL DEFEND	2020 COMMUNICTNS	2021 SHERIFF	20211 SO BAILIFF
BUILDING DEPREC	0	0	0	0	2,838	43,444	0
EQUIPMENT DEPREC	0	0	0	0	32,463	139,391	0
1012 CAO	411	2,395	0	701	2,668	18,545	1,032
1021 AUDITOR	1,029	9,097	0	1,829	8,991	48,982	2,863
1022 TREASURER	0	3,351	0	1,327	1,854	11,801	506
1031 CNTY CNSL	0	2,232	0	3,345	0	107,226	0
1040 PERSONNEL	1,008	7,930	0	0	12,418	69,324	2,519
1073 MAINTENANCE	0	0	0	0	0	128,381	0
1074 CUSTODIAN	0	0	0	0	0	403	0
1101 RISK	22	109	0	106	92	5,596	20
1108 IT	1,131	9,653	0	55	3,443	27,509	2,840
1109 PURCHASING	18	1,068	0	2	207	3,682	9
Total Allocated	3,619	35,835	0	7,365	64,974	604,284	9,789
Roll Forward	1,017	(2,713)	0	2,388	(554)	267,776	2,841
Cost With Roll Forward	4,636	33,122	0	9,753	64,420	872,060	12,630
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,636	33,122	0	9,753	64,420	872,060	12,630

COLUSA COUNTY
Allocated Costs By Department

2019-2020 COST ALLOCATION PLAN
2020 Version 10.0110-1
Detail

Central Service Departments	2024 SHF-BOATING 2021	002344 SHF-CLAMMET GRANT 2022	2022 DRUG PREVENTTION	2031 JAIL	2033 JUV FAC	2035 PROBATION	002528 LOCAL COMM CORRCTN
BUILDING DEPREC	0	0	0	61,206	0	22,063	0
EQUIPMENT DEPREC	0	0	2,460	2,983	0	4,553	0
1012 CAO	352	113	471	9,744	1,092	8,354	2,098
1021 AUDITOR	1,425	147	1,572	28,017	1,433	22,034	9,906
1022 TREASURER	1,665	21	1,686	6,892	190	6,617	5,626
1031 CNTY CNSL	0	0	0	6,212	0	14,314	0
1040 PERSONNEL	0	0	0	25,779	0	30,930	4,232
1073 MAINTENANCE	0	0	0	0	0	11,246	0
1074 CUSTODIAN	0	0	0	0	0	19,800	0
1101 RISK	142	0	95	1,302	0	1,232	95
1108 IT	56	1	56	7,027	6	24,998	5,039
1109 PURCHASING	33	0	49	3,216	0	1,554	332
Total Allocated	3,673	282	6,389	152,378	2,721	167,695	27,328
Roll Forward	869	0	1,453	23,956	1,606	(16,845)	11,350
Cost With Roll Forward	4,542	282	7,842	176,334	4,327	150,850	38,678
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,542	282	7,842	176,334	4,327	150,850	38,678



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	02531 COMM CORR TN PRFRM INCENT	2036 VICTIM WITN	20363 YOUTH OFFEND GNT	2034 CO VICTIM WITN SRV-XC 2036	2050 FLD WTR CON	2059 AG ADM SERV	2060 AG COMM
BUILDING DEPREC	0	0	343	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	2,069	19,331
1012 CAO	629	944	586	343	674	2,066	4,312
1021 AUDITOR	1,367	1,693	1,596	1,141	1,264	6,218	10,336
1022 TREASURER	2,360	1,159	758	527	190	2,719	3,182
1031 CNTY CNSL	0	0	0	0	0	0	6,391
1040 PERSONNEL	1,280	1,444	1,310	806	0	8,113	15,244
1073 MAINTENANCE	0	0	0	0	0	0	32
1074 CUSTODIAN	0	227	0	0	0	0	0
1101 RISK	80	34	77	7	0	37	586
1108 IT	1,436	1,925	1,493	924	25	5,449	16,687
1109 PURCHASING	0	115	37	124	73	286	1,058
Total Allocated	7,152	7,541	6,200	3,872	2,226	26,957	77,159
Roll Forward	(4,494)	2,649	1,325	1,547	(2,388)	(458)	(5,832)
Cost With Roll Forward	2,658	10,190	7,525	5,419	(162)	26,499	71,327
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,658	10,190	7,525	5,419	(162)	26,499	71,327

COLUSA COUNTY
Allocated Costs By Department

2019-2020 COST ALLOCATION PLAN
2020 Version 10.0110-1
Detail

Central Service Departments	2061 WTR MGT	2065 SITES_PROJ	2070 CLERK/RECOR	2071 CORONER	2074 LAFCO	2076 PLANN/BLDG	2077 ANIMAL CTRL
BUILDING DEPREC	0	11,710	2,348	690	0	1,786	1,378
EQUIPMENT DEPREC	3,540	0	2,438	13	0	2,685	378
1012 CAO	1,174	1,544	4,360	456	0	3,793	739
1021 AUDITOR	2,971	1,459	9,000	2,515	0	6,934	3,782
1022 TREASURER	1,327	948	2,297	2,002	0	2,445	3,435
1031 CNTY CNSL	4,398	941	6,175	0	0	28,372	579
1040 PERSONNEL	1,186	0	5,151	1,008	0	6,369	2,794
1073 MAINTENANCE	0	5,915	4,731	0	0	2,322	63
1074 CUSTODIAN	0	0	24,828	0	0	7,199	0
1101 RISK	9	0	119	11	0	1,582	289
1108 IT	1,350	353	9,852	1,210	0	14,631	2,706
1109 PURCHASING	378	57	1,972	122	0	1,001	121
Total Allocated	16,333	22,927	73,271	8,027	0	79,119	16,264
Roll Forward	4,433	(61,456)	(2,976)	(159)	0	(33,707)	2,679
Cost With Roll Forward	20,766	(38,529)	70,295	7,868	0	45,412	18,943
Adjustments	0	0	0	0	0	0	0
Proposed Costs	20,766	(38,529)	70,295	7,868	0	45,412	18,943



COLUSA COUNTY
Allocated Costs By Department

2019-2020 COST ALLOCATION PLAN
2020 Version 10.0110-1
Detail

Central Service Departments	2080 TRAPPER	2081 OES	20811 HOME SECUR 2081	2083 PUBLIC ADMN	002258 DA INDIAN GAMNG 2016	002327 JAIL INMATE WELFARE 2031	002329 DRUG ENFORCEMENT 2022
BUILDING DEPREC	0	755	0	92	0	0	0
EQUIPMENT DEPREC	0	1,340	0	0	0	0	321
1012 CAO	154	648	20	78	123	82	19
1021 AUDITOR	227	2,286	161	356	139	1,148	134
1022 TREASURER	85	1,791	211	527	0	2,086	190
1031 CNTY CNSL	0	0	0	0	0	0	0
1040 PERSONNEL	0	1,235	0	31	0	0	0
1073 MAINTENANCE	0	0	0	178	0	0	0
1074 CUSTODIAN	0	0	0	973	306	0	0
1101 RISK	0	19	0	4	62	0	0
1108 IT	2	1,464	8	94	0	58	6
1109 PURCHASING	0	468	6	0	0	34	14
Total Allocated	468	10,006	406	2,333	630	3,408	684
Roll Forward	277	321	(274)	450	(6,485)	0	0
Cost With Roll Forward	745	10,327	132	2,783	(5,855)	3,408	684
Adjustments	0	0	0	0	0	0	0
Proposed Costs	745	10,327	132	2,783	(5,855)	3,408	684

COLUSA COUNTY
Allocated Costs By Department

2019-2020 COST ALLOCATION PLAN
2020 Version 10.0110-1
Detail

Central Service Departments	02331 CIVIL FEE CAP PROJ 2021	02340 SHERIFF-SLESF 2021	002341 JAIL-SLESF 2031	002657 CC SERV AREA #2	3010 PUBLIC WORKS/ROADS	3016 BRIDGE FUND	3017 COUNTYWIDE ROAD DIST
BUILDING DEPREC	0	0	0	0	4,114	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	10	185	0	181	27,122	0	0
1021 AUDITOR	22	1,075	0	1,329	67,204	0	0
1022 TREASURER	21	1,117	42	1,939	20,758	0	0
1031 CNTY CNSL	0	0	0	(334)	23,541	0	0
1040 PERSONNEL	0	0	0	0	46,279	0	0
1073 MAINTENANCE	0	0	0	0	12,402	0	0
1074 CUSTODIAN	0	0	0	0	21,279	0	0
1101 RISK	0	0	0	126	12,092	0	0
1108 IT	1	49	0	61	20,328	0	0
1109 PURCHASING	5	339	39	0	4,970	0	0
Total Allocated	59	2,765	81	3,302	260,089	0	0
Roll Forward	0	644	0	0	64,597	0	0
Cost With Roll Forward	59	3,409	81	3,302	324,686	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	59	3,409	81	3,302	324,686	0	0



COLUSA COUNTY
Allocated Costs By Department

2019-2020 COST ALLOCATION PLAN

2020

Version 10.0110-1

Detail

Central Service Departments	032001 CCRCD PYRLL 03200	032025 CCRCD MISC PROJ 03200	032026 CCRCD SPC CRP GRT 03200	032027 CCRCD - D.O.C. 03200	032031 UL STONY FUEL TRTMT 03200	4010 BEHAVIORAL HEALTH ADMIN SERV	4011 SUBSTANCE ABUSE SERVICES
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	0	0	0	0	0	4,265	1,710
1021 AUDITOR	1,822	261	30	220	0	11,848	7,714
1022 TREASURER	1,096	316	63	337	0	2,255	6,195
1031 CNTY CNSL	0	0	0	0	0	26,640	0
1040 PERSONNEL	0	0	0	0	0	14,044	2,265
1073 MAINTENANCE	0	0	0	0	0	11,821	5,099
1074 CUSTODIAN	0	0	0	0	0	14,500	6,255
1101 RISK	0	0	0	0	0	5,821	136
1108 IT	99	14	2	12	0	6,868	1,428
1109 PURCHASING	0	0	0	0	0	785	1,305
Total Allocated	3,017	591	95	569	0	98,847	32,107
Roll Forward	0	0	0	0	0	15,177	2,578
Cost With Roll Forward	3,017	591	95	569	0	114,024	34,685
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,017	591	95	569	0	114,024	34,685

COLUSA COUNTY
Allocated Costs By Department

2019-2020 COST ALLOCATION PLAN
2020 Version 10.0110-1
Detail

Central Service Departments	4012 HEALTH	4013 MENTAL HEALTH	002936 MENTAL HLTH SERV FUND	002939 MHSA EDUC & TRAIN 002936	002940 MHSA PREV & EARLY INTERV	002942 MHSA INFO TECH 002936	002941 MHSA INNOVATION
BUILDING DEPREC	2,530	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	7,183	19,390	2,194	75	556	0	265
1021 AUDITOR	20,268	50,224	5,754	508	2,273	0	318
1022 TREASURER	8,725	9,989	2,466	506	2,761	0	0
1031 CNTY CNSL	7,640	123	0	0	0	0	0
1040 PERSONNEL	23,446	59,001	0	0	0	0	0
1073 MAINTENANCE	14,219	15,229	1,693	0	0	0	0
1074 CUSTODIAN	64	18,680	2,075	0	0	0	0
1101 RISK	427	6,511	4	0	0	0	0
1108 IT	22,179	70,079	181	24	88	0	0
1109 PURCHASING	2,930	3,954	78	126	49	0	0
Total Allocated	109,611	253,180	14,445	1,239	5,727	0	583
Roll Forward	20,506	42,170	1,883	732	2,068	0	201
Cost With Roll Forward	130,117	295,350	16,328	1,971	7,795	0	784
Adjustments	0	0	0	0	0	0	0
Proposed Costs	130,117	295,350	16,328	1,971	7,795	0	784



COLUSA COUNTY
Allocated Costs By Department

2019-2020 COST ALLOCATION PLAN

2020

Version 10.0110-1

Detail

Central Service Departments	002943 MHSA CAP FAC 002936	002947 MHSA-HOUSING	002946 SAFE HEAVEN PROJ 002940	4015 AIR/WTR POLL CON	4019 ENVIRONMENTAL HEALTH	04021 STATE TRANSIT ASSISTANCE	4023 AMBULANCE
BUILDING DEPREC	0	0	0	0	103	0	2,798
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	0	280	239	1,358	3,869	0	654
1021 AUDITOR	0	1,481	0	4,009	7,468	73	1,605
1022 TREASURER	0	1,939	0	1,517	4,004	0	1,665
1031 CNTY CNSL	0	0	0	2,637	2,630	0	0
1040 PERSONNEL	0	0	0	3,125	14,052	0	0
1073 MAINTENANCE	0	0	3,712	0	10,377	0	0
1074 CUSTODIAN	0	0	24	0	8,770	0	0
1101 RISK	0	0	0	134	191	0	180
1108 IT	0	65	201	3,441	8,350	0	45
1109 PURCHASING	0	49	0	382	1,520	0	0
Total Allocated	0	3,814	4,176	16,603	61,334	73	6,947
Roll Forward	0	2,926	161	3,661	34,358	0	1,982
Cost With Roll Forward	0	6,740	4,337	20,264	95,692	73	8,929
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	6,740	4,337	20,264	95,692	73	8,929

COLUSA COUNTY
Allocated Costs By Department

2019-2020 COST ALLOCATION PLAN
2020 Version 10.0110-1
Detail

Central Service Departments	4031 CALIF CHILDRNS SRV 4012	002583 CHILDRENS TRUST FUND	5010 WELFARE ADMIN #108	5011 WELFARE #108	5012 IN HOME SUPP SERV 07526	5020 CATEG AID/SAWS HHS 5011	5032 INDG BURIAL
BUILDING DEPREC	0	0	922	3,563	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	35	4	4,924	18,052	6	0	8
1021 AUDITOR	93	125	15,418	73,853	200	40	38
1022 TREASURER	105	85	5,838	15,194	105	63	63
1031 CNTY CNSL	154	0	10,003	43,483	0	0	0
1040 PERSONNEL	0	0	21,617	54,774	268	0	0
1073 MAINTENANCE	0	0	2,658	20,022	0	0	0
1074 CUSTODIAN	0	0	23	89	0	0	0
1101 RISK	0	0	210	7,258	0	0	0
1108 IT	3	6	12,362	59,091	11	2	2
1109 PURCHASING	0	0	519	7,539	0	0	14
Total Allocated	390	220	74,494	302,918	590	105	125
Roll Forward	223	0	18,837	111,967	(1,600)	0	(151)
Cost With Roll Forward	613	220	93,331	414,885	(1,010)	105	(26)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	613	220	93,331	414,885	(1,010)	105	(26)



COLUSA COUNTY
Allocated Costs By Department

2019-2020 COST ALLOCATION PLAN

2020

Version 10.0110-1

Detail

Central Service Departments	5033 SR NUTRITON	5041 JUV CRT WRD	5051 VET SERV	5061 SR CITIZENS	6012 SUPT OF SCH	6021 LIBRARY	6022 ADULT LITERACY
BUILDING DEPREC	0	0	72	0	0	5,680	15
EQUIPMENT DEPREC	2,954	0	414	0	0	14,769	2,257
1012 CAO	773	81	395	587	0	10,291	301
1021 AUDITOR	3,035	306	1,029	334	0	14,049	297
1022 TREASURER	2,170	401	337	253	0	7,777	401
1031 CNTY CNSL	166	0	310	0	0	25,903	0
1040 PERSONNEL	2,484	0	2,436	0	0	15,756	0
1073 MAINTENANCE	0	0	414	605	0	(28,177)	1,372
1074 CUSTODIAN	0	0	2	16,512	0	29,617	1,273
1101 RISK	52	0	11	39	12	911	8
1108 IT	2,323	12	1,140	13	0	42,833	12
1109 PURCHASING	120	0	153	5	0	1,147	273
Total Allocated	14,077	800	6,713	18,348	12	140,556	6,209
Roll Forward	1,573	168	775	1,884	0	(58,732)	1,527
Cost With Roll Forward	15,650	968	7,488	20,232	12	81,824	7,736
Adjustments	0	0	0	0	0	0	0
Proposed Costs	15,650	968	7,488	20,232	12	81,824	7,736

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	6023 FAMILY LIT	6031 AG EXTENS	7013 COUNTYWIDE RECREATION	7032 COL VET	7033 MAX VET	7034 PRIN VET	7035 WMS VET
BUILDING DEPREC	0	0	0	5,010	33	0	8,333
EQUIPMENT DEPREC	0	2,329	0	0	0	0	0
1012 CAO	0	1,150	19	1,139	15	0	55
1021 AUDITOR	0	4,062	90	267	355	0	425
1022 TREASURER	0	2,255	126	506	484	0	758
1031 CNTY CNSL	0	0	0	0	0	0	0
1040 PERSONNEL	0	3,088	0	0	0	0	0
1073 MAINTENANCE	0	20	0	3,609	244	0	13
1074 CUSTODIAN	0	0	0	14	0	0	0
1101 RISK	0	458	0	61	99	0	56
1108 IT	0	4,034	4	13	18	0	19
1109 PURCHASING	0	33	0	0	0	0	0
Total Allocated	0	17,429	239	10,619	1,248	0	9,659
Roll Forward	0	1,899	0	3,625	(863)	0	14
Cost With Roll Forward	0	19,328	239	14,244	385	0	9,673
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	19,328	239	14,244	385	0	9,673



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	2078 FISH AND GAME	7011 PARK AND REC	1075 MIGRANT HOUSING	1076 MIGRANT HOUSING 1075	1077 MIGRANT HOUSING 1075	1078 MIGRANT HOUSING 1075	04006 EAST PARK RESERVOIR
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	97	0	1,636	54	0	479	1,089
1021 AUDITOR	28	0	8,197	627	235	576	3,316
1022 TREASURER	21	0	3,330	780	0	0	1,643
1031 CNTY CNSL	0	0	1,129	0	0	0	1,829
1040 PERSONNEL	0	0	2,318	0	0	0	2,224
1073 MAINTENANCE	0	0	0	0	0	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 RISK	88	0	1,113	0	0	0	264
1108 IT	1	0	2,678	30	0	0	2,312
1109 PURCHASING	206	0	115	0	0	0	70
Total Allocated	441	0	20,516	1,491	235	1,055	12,747
Roll Forward	(302)	0	711	0	0	0	4,760
Cost With Roll Forward	139	0	21,227	1,491	235	1,055	17,507
Adjustments	0	0	0	0	0	0	0
Proposed Costs	139	0	21,227	1,491	235	1,055	17,507

COLUSA COUNTY
Allocated Costs By Department

2019-2020 COST ALLOCATION PLAN
2020 Version 10.0110-1
Detail

Central Service Departments	04000 SOLID WASTE	04020 LOCAL TRANSPORTATION	04001 AIRPORT ENTRPSE	04022 LOCAL TRANSPORTATION	04002 TRANSIT AGENCY	04060 LAFCO	07526 IHSS PUBLIC AUTHORITY
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	5,570	0	1,992	1	812	364	257
1021 AUDITOR	7,132	501	3,810	729	13,128	2,627	309
1022 TREASURER	1,433	148	2,676	1,138	6,764	2,739	274
1031 CNTY CNSL	432	4,005	23,223	0	10,103	0	0
1040 PERSONNEL	54	0	47	0	16,000	0	0
1073 MAINTENANCE	0	0	(22)	564	0	0	0
1074 CUSTODIAN	0	0	0	0	104	0	0
1101 RISK	947	0	384	0	2,440	0	0
1108 IT	40	4	120	30	16,286	120	0
1109 PURCHASING	13	0	2,422	0	2,456	105	0
Total Allocated	15,621	4,658	34,652	2,462	68,093	5,955	840
Roll Forward	11,350	(795)	28,794	481	39,490	3,530	0
Cost With Roll Forward	26,971	3,863	63,446	2,943	107,583	9,485	840
Adjustments	0	0	0	0	0	0	0
Proposed Costs	26,971	3,863	63,446	2,943	107,583	9,485	840



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	OUTSIDE AGENCIES	SubTotal	Direct Billed	Unallocated	Total
BUILDING DEPREC	23,397	308,594	0	0	308,594
EQUIPMENT DEPREC	0	280,475	0	0	280,475
1012 CAO	3,377	224,605	0	568,988	793,593
1021 AUDITOR	58,861	689,924	11,791	551,910	1,253,625
1022 TREASURER	34,775	302,262	0	50,204	352,466
1031 CNTY CNSL	7,104	438,316	3,388	102,209	543,913
1040 PERSONNEL	16	520,634	85	1,595	522,314
1073 MAINTENANCE	3,227	291,914	135,577	4,711	432,202
1074 CUSTODIAN	271	261,933	0	0	261,933
1101 RISK	210	54,932	0	7,352	62,284
1108 IT	1,779	463,244	116,391	11,272	590,907
1109 PURCHASING	137,733	196,981	0	0	196,981
Total Allocated	270,750	4,033,814	267,232	1,298,241	5,599,287
Roll Forward	(70,100)	512,783	0	0	512,783
Cost With Roll Forward	200,650	4,546,597	267,232	1,298,241	6,112,070
Adjustments	0	0	0	0	0
Proposed Costs	200,650	4,546,597	267,232	1,298,241	6,112,070

COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2020	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
00158 MFH RESERVE FUNDS 1075	53	NA	NA	53	0	53
002128 ALMOND PARADISE ST	528	NA	NA	528	0	528
002129 THOMPSON ST LITNG	379	NA	NA	379	0	379
002133 WHISPER CRK-CROSS CRK	717	NA	NA	717	0	717
002334 LIVE SCN FNGRPRNTG 2021	448	NA	NA	448	0	448
002548 CARL MOYER GRANT 2060	169	NA	NA	169	0	169
002550 MFH CARE FUNDS 1075	1,467	NA	NA	1,467	0	1,467
002660 SRV AREA#1 CEN RCH	3,469	NA	NA	3,469	0	3,469
002817 EMS-OTHER 4012	32	NA	NA	32	0	32
03000 ARBCKLE-C/C FIRE	10,232	NA	NA	10,232	0	10,232
03010 BEAR VL-INDIAN VL FIRE	0	NA	NA	0	0	0
03030 MAX FIRE PROT	4,177	NA	NA	4,177	0	4,177
03033 MAXFIRE PG&E POWPL 03030	63	NA	NA	63	0	63
03040 PRINCETN FIRE PROT	3,744	NA	NA	3,744	0	3,744
03050 WMS FIRE PROT	252	NA	NA	252	0	252
03060 SAC RIV FIRE DIST	10,748	NA	NA	10,748	0	10,748
03080 ARBCKLE CEM	2,847	NA	NA	2,847	0	2,847
03090 COLLEGE CTY CEM	1,931	NA	NA	1,931	0	1,931
03100 COL CEM DIST	7,380	NA	NA	7,380	0	7,380
03103 COL CEM SLE TX-VLT 03100	32	NA	NA	32	0	32
03110 CYPRESS HLL CEM	369	NA	NA	369	0	369
03120 GRND ISLAND CEM	1,297	NA	NA	1,297	0	1,297
03130 MAXWELL CEM	5,339	NA	NA	5,339	0	5,339
03133 MAX CEM SLE TX-VAULT	32	NA	NA	32	0	32
03140 PRINCETON CEM	738	NA	NA	738	0	738
03150 STONYFRD-IND VL CEM	2,110	NA	NA	2,110	0	2,110
03160 WILLIAMS CEM	3,955	NA	NA	3,955	0	3,955
03164 WMS CEM SLE TX-VAULT	32	NA	NA	32	0	32
03175 ARBUCKLE PARK & REC DIST	1,847	NA	NA	1,847	0	1,847
03177 ARB P/REC-PRK/FAC 03175	3,841	NA	NA	3,841	0	3,841
03178 ARB P&R DIST-POOLS 03175	759	NA	NA	759	0	759
03180 MAXWELL REC & PARK DIST	1,909	NA	NA	1,909	0	1,909
03181 MRPD MXWL BEAUT PRJ	0	NA	NA	0	0	0
03190 COLUSA BSN DRN	3,125	NA	NA	3,125	0	3,125
03200 COLUSA RESC CONV	2,395	NA	NA	2,395	0	2,395
03240 SAC RIV WESTSDE LEVE	0	NA	NA	0	0	0



COLUSA COUNTY
Fixed Costs Proposed

2019-2020 COST ALLOCATION PLAN
 2020 Version 10.0110-1
 Detail

Receiving Departments	Final Costs Fiscal 2020	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
03260 CO MOSQ ABATMNT	9,125	NA	NA	9,125	0	9,125
03290 RECL DIST 108 MNT	0	NA	NA	0	0	0
03300 RECL DIST 108 IRRG	0	NA	NA	0	0	0
03310 REC DIST 1004	443	NA	NA	443	0	443
03320 REC DIST 2047	1,191	NA	NA	1,191	0	1,191
03410 COLUSA CO WTRWKS #1	2,110	NA	NA	2,110	0	2,110
03420 PRINCTN WATRWRKS	1,382	NA	NA	1,382	0	1,382
03480 CRTNA CRK FLD CTRL/CON	63	NA	NA	63	0	63
03511 CRTINA CSD RED RNCH ZN2	1,107	NA	NA	1,107	0	1,107
03512 CRTINA CSD RVR GLN ZN3	1,475	NA	NA	1,475	0	1,475
03513 CRTINA CSD WILDWD ES ZN4	506	NA	NA	506	0	506
5031 SOC WELFARE (IND)	1,729	NA	NA	1,729	0	1,729
1011 BRD OF SUPV	73,680	103,095	(29,415)	44,265	0	44,265
1023 ASSESSOR	118,196	99,153	19,043	137,239	0	137,239
10261 REV/REC	3,466	23,137	(19,671)	(16,205)	0	(16,205)
1051 ELECTIONS	106,960	73,950	33,010	139,970	0	139,970
1092 ADVERTISING	77	121	(44)	33	0	33
1103 EE_BENEFITS	850	998	(148)	702	0	702
1104 INSURANCE 1101	263	NA	NA	263	0	263
1106 SURVERYOR	1,092	182	910	2,002	0	2,002
1107 REFUNDS	1,076	720	356	1,432	0	1,432
2008 DA SRVP/GRT 2018	0	NA	NA	0	0	0
20131 SUPERIOR COURT - CJF	88,102	79,573	8,529	96,631	0	96,631
20132 SUP CRT- HIST 20131	65,099	73,266	(8,167)	56,932	0	56,932
20133 SUP CRT - BNKR 20131	5,253	3,773	1,480	6,733	0	6,733
2014 GRAND JURY	13,163	6,028	7,135	20,298	0	20,298
2016 DIST ATTNY	86,154	67,694	18,460	104,614	0	104,614
20161 DA WEL/INV	3,619	2,602	1,017	4,636	0	4,636
2017 CHILD SUPP SVCS	35,835	38,548	(2,713)	33,122	0	33,122
2018 LAW LIBRARY 20131	0	NA	NA	0	0	0
2019 PUBL DEFEND	7,365	4,977	2,388	9,753	0	9,753
2020 COMMUNICTNS	64,974	65,528	(554)	64,420	0	64,420
2021 SHERIFF	604,284	336,508	267,776	872,060	0	872,060
20211 SO BAILIFF	9,789	6,948	2,841	12,630	0	12,630
2024 SHF-BOATING 2021	3,673	2,804	869	4,542	0	4,542
002344 SHF-CLAMMET GRANT 2022	282	NA	NA	282	0	282

All Monetary Values Are \$ Dollars

MAXCars © 2019 MAXIMUS, INC.

Report Output Prepared By COLUSA COUNTY

COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2020	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
2022 DRUG PREVENTTION	6,389	4,936	1,453	7,842	0	7,842
2031 JAIL	152,378	128,422	23,956	176,334	0	176,334
2033 JUV FAC	2,721	1,115	1,606	4,327	0	4,327
2035 PROBATION	167,695	184,540	(16,845)	150,850	0	150,850
002528 LOCAL COMM CORRCTN	27,328	15,978	11,350	38,678	0	38,678
02531 COMM CORRTN PRFRM	7,152	11,646	(4,494)	2,658	0	2,658
2036 VICTIM WITN	7,541	4,892	2,649	10,190	0	10,190
20363 YOUTH OFFEND GNT	6,200	4,875	1,325	7,525	0	7,525
2034 CO VICTIM WITN SRV-XC 2036	3,872	2,325	1,547	5,419	0	5,419
2050 FLD WTR CON	2,226	4,614	(2,388)	(162)	0	(162)
2059 AG ADM SERV	26,957	27,415	(458)	26,499	0	26,499
2060 AG COMM	77,159	82,991	(5,832)	71,327	0	71,327
2061 WTR MGT	16,333	11,900	4,433	20,766	0	20,766
2065 SITES_PROJ	22,927	84,383	(61,456)	(38,529)	0	(38,529)
2070 CLERK/RECOR	73,271	76,247	(2,976)	70,295	0	70,295
2071 CORONER	8,027	8,186	(159)	7,868	0	7,868
2074 LAFCO	0	NA	NA	0	0	0
2076 PLANN/BLDG	79,119	112,826	(33,707)	45,412	0	45,412
2077 ANIMAL CTRL	16,264	13,585	2,679	18,943	0	18,943
2080 TRAPPER	468	191	277	745	0	745
2081 OES	10,006	9,685	321	10,327	0	10,327
20811 HOME SECUR 2081	406	680	(274)	132	0	132
2083 PUBLIC ADMN	2,333	1,883	450	2,783	0	2,783
002258 DA INDIAN GAMNG 2016	630	7,115	(6,485)	(5,855)	0	(5,855)
002327 JAIL INMATE WELFARE 2031	3,408	NA	NA	3,408	0	3,408
002329 DRUG ENFORCEMENT 2022	684	NA	NA	684	0	684
02331 CIVIL FEE CAP PROJ 2021	59	NA	NA	59	0	59
02340 SHERIFF-SLESF 2021	2,765	2,121	644	3,409	0	3,409
002341 JAIL-SLESF 2031	81	NA	NA	81	0	81
002657 CC SERV AREA #2	3,302	NA	NA	3,302	0	3,302
3010 PUBLIC WORKS/ROADS	260,089	195,492	64,597	324,686	0	324,686
3016 BRIDGE FUND	0	NA	NA	0	0	0
3017 COUNTYWIDE ROAD DIST	0	NA	NA	0	0	0
032001 CCRCD PYRLL 03200	3,017	NA	NA	3,017	0	3,017
032025 CCRCD MISC PROJ 03200	591	NA	NA	591	0	591
032026 CCRCD SPC CRP GRT 03200	95	NA	NA	95	0	95



COLUSA COUNTY
Fixed Costs Proposed

2019-2020 COST ALLOCATION PLAN
 2020 Version 10.0110-1
 Detail

Receiving Departments	Final Costs Fiscal 2020	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
032027 CCRCD - D.O.C. 03200	569	NA	NA	569	0	569
032031 UL STONY FUEL TRTMT	0	NA	NA	0	0	0
4010 BEHAVIORIAL HEALTH ADMIN	98,847	83,670	15,177	114,024	0	114,024
4011 SUBSTANCE ABUSE	32,107	29,529	2,578	34,685	0	34,685
4012 HEALTH	109,611	89,105	20,506	130,117	0	130,117
4013 MENTAL HEALTH	253,180	211,010	42,170	295,350	0	295,350
002936 MENTAL HLTH SERV FUND	14,445	12,562	1,883	16,328	0	16,328
002939 MHSA EDUC & TRAIN 002936	1,239	507	732	1,971	0	1,971
002940 MHSA PREV & EARLY	5,727	3,659	2,068	7,795	0	7,795
002942 MHSA INFO TECH 002936	0	NA	NA	0	0	0
002941 MHSA INNOVATION	583	382	201	784	0	784
002943 MHSA CAP FAC 002936	0	NA	NA	0	0	0
002947 MHSA-HOUSING	3,814	888	2,926	6,740	0	6,740
002946 SAFE HEAVEN PROJ 002940	4,176	4,015	161	4,337	0	4,337
4015 AIR/WTR POLL CON	16,603	12,942	3,661	20,264	0	20,264
4019 ENVIRONMENTAL HEALTH	61,334	26,976	34,358	95,692	0	95,692
04021 STATE TRANSIT ASSISTANCE	73	NA	NA	73	0	73
4023 AMBULANCE	6,947	4,965	1,982	8,929	0	8,929
4031 CALIF CHILDRENS SRV 4012	390	167	223	613	0	613
002583 CHILDRENS TRUST FUND	220	NA	NA	220	0	220
5010 WELFARE ADMIN #108	74,494	55,657	18,837	93,331	0	93,331
5011 WELFARE #108	302,918	190,951	111,967	414,885	0	414,885
5012 IN HOME SUPP SERV 07526	590	2,190	(1,600)	(1,010)	0	(1,010)
5020 CATEG AID/SAWS HHS 5011	105	NA	NA	105	0	105
5032 INDG BURIAL	125	276	(151)	(26)	0	(26)
5033 SR NUTRITON	14,077	12,504	1,573	15,650	0	15,650
5041 JUV CRT WRD	800	632	168	968	0	968
5051 VET SERV	6,713	5,938	775	7,488	0	7,488
5061 SR CITIZENS	18,348	16,464	1,884	20,232	0	20,232
6012 SUPT OF SCH	12	NA	NA	12	0	12
6021 LIBRARY	140,556	199,288	(58,732)	81,824	0	81,824
6022 ADULT LITERACY	6,209	4,682	1,527	7,736	0	7,736
6023 FAMILY LIT	0	NA	NA	0	0	0
6031 AG EXTENS	17,429	15,530	1,899	19,328	0	19,328
7013 COUNTYWIDE RECREATION	239	NA	NA	239	0	239
7032 COL VET	10,619	6,994	3,625	14,244	0	14,244

COLUSA COUNTY
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2020	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
7033 MAX VET	1,248	2,111	(863)	385	0	385
7034 PRIN VET	0	NA	NA	0	0	0
7035 WMS VET	9,659	9,645	14	9,673	0	9,673
2078 FISH AND GAME	441	743	(302)	139	0	139
7011 PARK AND REC	0	NA	NA	0	0	0
1075 MIGRANT HOUSING	20,516	19,805	711	21,227	0	21,227
1076 MIGRANT HOUSING 1075	1,491	NA	NA	1,491	0	1,491
1077 MIGRANT HOUSING 1075	235	NA	NA	235	0	235
1078 MIGRANT HOUSING 1075	1,055	NA	NA	1,055	0	1,055
04006 EAST PARK RESERVOIR	12,747	7,987	4,760	17,507	0	17,507
04000 SOLID WASTE	15,621	4,271	11,350	26,971	0	26,971
04020 LOCAL TRANSPORTATION	4,658	5,453	(795)	3,863	0	3,863
04001 AIRPORT ENTRPSE	34,652	5,858	28,794	63,446	0	63,446
04022 LOCAL TRANSPORTATION	2,462	1,981	481	2,943	0	2,943
04002 TRANSIT AGENCY	68,093	28,603	39,490	107,583	0	107,583
04060 LAFCO	5,955	2,425	3,530	9,485	0	9,485
07526 IHSS PUBLIC AUTHORITY	840	NA	NA	840	0	840
OUTSIDE AGENCIES	270,750	340,850	(70,100)	200,650	0	200,650
SubTotal	4,033,814	3,408,863	512,783	4,546,597	0	4,546,597
Direct Billed	267,232					267,232
Unallocated	1,298,241					1,298,241
Total	5,599,287					6,112,070



COLUSA COUNTY
Summary Of Allocated Costs

2019-2020 COST ALLOCATION PLAN
2020 Version 10.0110-1
Detail

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING DEPREC	345,630	0	
EQUIPMENT DEPREC	334,418	0	
1012 CAO	756,629	(1,128)	
1021 AUDITOR	1,315,393	(92,555)	
1022 TREASURER	531,219	(200,473)	
1031 CNTY CNSL	651,757	(94,442)	
1040 PERSONNEL	543,554	(1,954)	
1073 MAINTENANCE	872,477	(474,996)	
1074 CUSTODIAN	340,573	(820)	
1101 RISK MANAGEMENT/INSURANCE	123,834	(124,730)	
1108 IT	611,342	(11,720)	
1109 PURCHASING	667,560	(492,281)	
00158 MFH RESERVE FUNDS 1075			53
002128 ALMOND PARADISE ST LITNG			528
002129 THOMPSON ST LITNG			379
002133 WHISPER CRK-CROSS CRK LIT			717
002334 LIVE SCN FNGRPRNTG 2021			448
002548 CARL MOYER GRANT 2060			169
002550 MFH CARE FUNDS 1075			1,467
002660 SRV AREA#1 CEN RCH			3,469
002817 EMS-OTHER 4012			32
03000 ARBCKLE-C/C FIRE			10,232
03010 BEAR VL-INDIAN VL FIRE			0
03030 MAX FIRE PROT			4,177
03033 MAXFIRE PG&E POWPL 03030			63
03040 PRINCETN FIRE PROT			3,744
03050 WMS FIRE PROT			252
03060 SAC RIV FIRE DIST			10,748
03080 ARBCKLE CEM			2,847
03090 COLLEGE CTY CEM			1,931
03100 COL CEM DIST			7,380
03103 COL CEM SLE TX-VLT 03100			32
03110 CYPRESS HLL CEM			369
03120 GRND ISLAND CEM			1,297
03130 MAXWELL CEM			5,339
03133 MAX CEM SLE TX-VAULT 03130			32
03140 PRINCETON CEM			738
03150 STONYFRD-IND VL CEM			2,110

COLUSA COUNTY
Summary Of Allocated Costs

2019-2020 COST ALLOCATION PLAN
2020 Version 10.0110-1
Detail

Department	Total Expenditures	Cost Adjustments	Total Allocated
03160 WILLIAMS CEM			3,955
03164 WMS CEM SLE TX-VAULT 03160			32
03175 ARBUCKLE PARK & REC DIST			1,847
03177 ARB P/REC-PRK/FAC 03175			3,841
03178 ARB P&R DIST-POOLS 03175			759
03180 MAXWELL REC & PARK DIST			1,909
03181 MRPD MXWL BEAUT PRJ 03180			0
03190 COLUSA BSN DRN			3,125
03200 COLUSA RESC CONV			2,395
03240 SAC RIV WESTSDE LEVE			0
03260 CO MOSQ ABATMNT			9,125
03290 RECL DIST 108 MNT			0
03300 RECL DIST 108 IRRG			0
03310 REC DIST 1004			443
03320 REC DIST 2047			1,191
03410 COLUSA CO WTRWKS #1			2,110
03420 PRINCTN WATRWRKS			1,382
03480 CRTNA CRK FLD CTRL/CON			63
03511 CRTINA CSD RED RNCH ZN2			1,107
03512 CRTINA CSD RVR GLN ZN3			1,475
03513 CRTINA CSD WILDWD ES ZN4			506
5031 SOC WELFARE (IND)			1,729
1011 BRD OF SUPV			73,680
1023 ASSESSOR			118,196
10261 REV/REC			3,466
1051 ELECTIONS			106,960
1092 ADVERTISING			77
1103 EE_BENEFITS			850
1104 INSURANCE 1101			263
1106 SURVERYOR			1,092
1107 REFUNDS			1,076
2008 DA SRVP/GRT 2018			0
20131 SUPERIOR COURT - CJF			88,102
20132 SUP CRT- HIST 20131			65,099
20133 SUP CRT - BNKR 20131			5,253
2014 GRAND JURY			13,163
2016 DIST ATTN			86,154
20161 DA WEL/INV			3,619
2017 CHILD SUPP SVCS			35,835

All Monetary Values Are \$ Dollars

MAXCars © 2019 MAXIMUS, INC.

Report Output Prepared By COLUSA COUNTY



COLUSA COUNTY
Summary Of Allocated Costs

2019-2020 COST ALLOCATION PLAN
2020 Version 10.0110-1
Detail

Department	Total Expenditures	Cost Adjustments	Total Allocated
2018 LAW LIBRARY 20131			0
2019 PUBL DEFEND			7,365
2020 COMMUNICTNS			64,974
2021 SHERIFF			604,284
20211 SO BAILIFF			9,789
2024 SHF-BOATING 2021			3,673
002344 SHF-CLAMMET GRANT 2022			282
2022 DRUG PREVENTTION			6,389
2031 JAIL			152,378
2033 JUV FAC			2,721
2035 PROBATION			167,695
002528 LOCAL COMM CORRCTN			27,328
02531 COMM CORRRTN PRFRM INCENT			7,152
2036 VICTIM WITN			7,541
20363 YOUTH OFFEND GNT			6,200
2034 CO VICTIM WITN SRV-XC 2036			3,872
2050 FLD WTR CON			2,226
2059 AG ADM SERV			26,957
2060 AG COMM			77,159
2061 WTR MGT			16,333
2065 SITES_PROJ			22,927
2070 CLERK/RECOR			73,271
2071 CORONER			8,027
2074 LAFCO			0
2076 PLANN/BLDG			79,119
2077 ANIMAL CTRL			16,264
2080 TRAPPER			468
2081 OES			10,006
20811 HOME SECUR 2081			406
2083 PUBLIC ADMN			2,333
002258 DA INDIAN GAMNG 2016			630
002327 JAIL INMATE WELFARE 2031			3,408
002329 DRUG ENFORCEMENT 2022			684
02331 CIVIL FEE CAP PROJ 2021			59
02340 SHERIFF-SLESF 2021			2,765
002341 JAIL-SLESF 2031			81
002657 CC SERV AREA #2			3,302
3010 PUBLIC WORKS/ROADS			260,089
3016 BRIDGE FUND			0

COLUSA COUNTY
Summary Of Allocated Costs

2019-2020 COST ALLOCATION PLAN
2020 Version 10.0110-1
Detail

Department	Total Expenditures	Cost Adjustments	Total Allocated
3017 COUNTYWIDE ROAD DIST			0
032001 CCRCD PYRLL 03200			3,017
032025 CCRCD MISC PROJ 03200			591
032026 CCRCD SPC CRP GRT 03200			95
032027 CCRCD - D.O.C. 03200			569
032031 UL STONY FUEL TRTMT 03200			0
4010 BEHAVORIAL HEALTH ADMIN SERV			98,847
4011 SUBSTANCE ABUSE SERVICES			32,107
4012 HEALTH			109,611
4013 MENTAL HEALTH			253,180
002936 MENTAL HLTH SERV FUND			14,445
002939 MHSA EDUC & TRAIN 002936			1,239
002940 MHSA PREV & EARLY INTERV			5,727
002942 MHSA INFO TECH 002936			0
002941 MHSA INNOVATION			583
002943 MHSA CAP FAC 002936			0
002947 MHSA-HOUSING			3,814
002946 SAFE HEAVEN PROJ 002940			4,176
4015 AIR/WTR POLL CON			16,603
4019 ENVIRONMENTAL HEALTH			61,334
04021 STATE TRANSIT ASSISTANCE			73
4023 AMBULANCE			6,947
4031 CALIF CHILDRNS SRV 4012			390
002583 CHILDRENS TRUST FUND			220
5010 WELFARE ADMIN #108			74,494
5011 WELFARE #108			302,918
5012 IN HOME SUPP SERV 07526			590
5020 CATEG AID/SAWS HHS 5011			105
5032 INDG BURIAL			125
5033 SR NUTRITON			14,077
5041 JUV CRT WRD			800
5051 VET SERV			6,713
5061 SR CITIZENS			18,348
6012 SUPT OF SCH			12
6021 LIBRARY			140,556
6022 ADULT LITERACY			6,209
6023 FAMILY LIT			0
6031 AG EXTENS			17,429
7013 COUNTYWIDE RECREATION			239

COLUSA COUNTY
Summary Of Allocated Costs

2019-2020 COST ALLOCATION PLAN
2020 Version 10.0110-1
Detail

Department	Total Expenditures	Cost Adjustments	Total Allocated	
7032 COL VET			10,619	
7033 MAX VET			1,248	
7034 PRIN VET			0	
7035 WMS VET			9,659	
2078 FISH AND GAME			441	
7011 PARK AND REC			0	
1075 MIGRANT HOUSING			20,516	
1076 MIGRANT HOUSING 1075			1,491	
1077 MIGRANT HOUSING 1075			235	
1078 MIGRANT HOUSING 1075			1,055	
04006 EAST PARK RESERVOIR			12,747	
04000 SOLID WASTE			15,621	
04020 LOCAL TRANSPORTATION			4,658	
04001 AIRPORT ENTRPSE			34,652	
04022 LOCAL TRANSPORTATION PLANNING			2,462	
04002 TRANSIT AGENCY			68,093	
04060 LAFCO			5,955	
07526 IHSS PUBLIC AUTHORITY			840	
OUTSIDE AGENCIES			270,750	
Direct Billed Total			267,232	
Unallocated Total			1,298,241	
Totals	7,094,386	(1,495,099)	5,599,287	Deviation 0

COLUSA COUNTY
Detail Of Allocated Costs

2019-2020 COST ALLOCATION PLAN
2020 Version 10.0110-1
Detail

Department	BUILDING DEPREC	EQUIPMENT DEPREC	1012 CAO	1021 AUDITOR	1022 TREASURER	1031 CNTY CNSL	1040 PERSONNEL
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
BUILDING DEPREC	(345,630)	0	0	0	0	0	0
EQUIPMENT DEPREC	0	(334,418)	0	0	0	0	0
1012 CAO	12,084	2,340	(826,069)	6,445	2,420	7,609	6,222
1021 AUDITOR	6,409	3,679	8,258	(1,311,599)	2,439	6,630	12,106
1022 TREASURER	955	1,192	3,970	5,621	(377,535)	5,823	4,172
1031 CNTY CNSL	443	895	2,615	5,511	3,330	(598,899)	3,729
1040 PERSONNEL	12,503	4,888	4,722	6,243	2,634	16,415	(617,055)
1073 MAINTENANCE	0	17,466	4,381	12,526	5,184	1,820	7,784
1074 CUSTODIAN	779	1,575	1,505	7,207	1,412	0	5,295
1101 RISK	2,462	0	1,864	3,162	2,255	4,040	48,023
1108 IT	755	20,073	2,653	6,257	2,360	812	5,344
1109 PURCHASING	646	1,835	2,508	5,002	3,035	11,837	2,066
00158 MFH RESERVE	0	0	0	30	21	0	0
002128 ALMOND PARADISE	0	0	0	261	253	0	0
002129 THOMPSON ST	0	0	0	120	253	0	0
002133 WHISPER	0	0	0	240	464	0	0
002334 LIVE SCN	0	0	0	140	295	0	0
002548 CARL MOYER	0	0	0	80	85	0	0
002550 MFH CARE FUNDS	0	0	0	711	717	0	0
002660 SRV AREA#1 CEN	0	0	0	1,391	2,002	0	0
002817 EMS-OTHER 4012	0	0	0	10	21	0	0
03000 ARBCKLE-C/C FIRE	0	0	0	4,806	5,163	0	0
03010 BEAR VL-INDIAN VL	0	0	0	0	0	0	0
03030 MAX FIRE PROT	0	0	0	1,742	2,340	0	0
03033 MAXFIRE PG&E	0	0	0	20	42	0	0
03040 PRINCETN FIRE	0	0	0	1,372	2,297	0	0
03050 WMS FIRE PROT	0	0	0	80	168	0	0
03060 SAC RIV FIRE DIST	0	0	0	4,256	6,259	0	0
03080 ARBCKLE CEM	0	0	0	1,141	1,643	0	0
03090 COLLEGE CTY CEM	0	0	0	811	1,075	0	0
03100 COL CEM DIST	0	0	0	3,274	3,793	0	0
03103 COL CEM SLE TX-VLT	0	0	0	10	21	0	0
03110 CYPRESS HLL CEM	0	0	0	170	190	0	0
03120 GRND ISLAND CEM	0	0	0	431	843	0	0
03130 MAXWELL CEM	0	0	0	3,304	1,854	0	0
03133 MAX CEM SLE	0	0	0	10	21	0	0
03140 PRINCETON CEM	0	0	0	420	295	0	0
03150 STONYFRD-IND VL	0	0	0	721	1,349	0	0

COLUSA COUNTY
Detail Of Allocated Costs

Department	BUILDING DEPREC	EQUIPMENT DEPREC	1012 CAO	1021 AUDITOR	1022 TREASURER	1031 CNTY CNSL	1040 PERSONNEL
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
03160 WILLIAMS CEM	0	0	0	1,772	2,086	0	0
03164 WMS CEM SLE	0	0	0	10	21	0	0
03175 ARBUCKLE PARK &	0	0	0	871	928	0	0
03177 ARB P/REC-PRK/FAC	0	0	0	1,883	1,854	0	0
03178 ARB P&R	0	0	0	361	379	0	0
03180 MAXWELL REC &	0	0	0	971	885	0	0
03181 MRPD MXWL BEAUT	0	0	0	0	0	0	0
03190 COLUSA BSN DRN	0	0	0	1,863	1,159	0	0
03200 COLUSA RESC CONV	0	0	0	1,091	1,244	0	0
03240 SAC RIV WESTSDE	0	0	0	0	0	0	0
03260 CO MOSQ ABATMNT	0	0	0	4,096	4,805	0	0
03290 RECL DIST 108 MNT	0	0	0	0	0	0	0
03300 RECL DIST 108 IRRG	0	0	0	0	0	0	0
03310 REC DIST 1004	0	0	0	140	295	0	0
03320 REC DIST 2047	0	0	0	390	780	0	0
03410 COLUSA CO	0	0	0	701	1,370	0	0
03420 PRINCTN	0	0	0	651	695	0	0
03480 CRTNA CRK FLD	0	0	0	20	42	0	0
03511 CRTINA CSD RED	0	0	0	370	717	0	0
03512 CRTINA CSD RVR	0	0	0	540	906	0	0
03513 CRTINA CSD	0	0	0	180	316	0	0
5031 SOC WELFARE (IND)	0	0	0	561	1,138	0	0
1011 BRD OF SUPV	5,318	3,919	6,260	13,677	2,613	3,362	0
1023 ASSESSOR	13,328	4,184	7,094	11,842	3,308	4,770	23,232
10261 REV/REC	0	0	283	2,322	0	843	0
1051 ELECTIONS	1,228	17,021	4,056	5,533	3,561	47,938	2,922
1092 ADVERTISING	0	0	6	28	42	0	0
1103 EE_BENEFITS	0	0	29	461	337	0	0
1104 INSURANCE 1101	0	0	0	190	63	0	0
1106 SURVERYOR	0	0	145	404	484	0	47
1107 REFUNDS	0	0	183	439	442	0	0
2008 DA SRVP/GRT 2018	0	0	0	0	0	0	0
20131 SUPERIOR COURT -	56,495	0	3,053	2,813	1,602	0	0
20132 SUP CRT- HIST 20131	25,759	0	3,257	0	0	0	0
20133 SUP CRT - BNKR	0	0	85	0	0	0	0
2014 GRAND JURY	1,243	209	262	2,361	2,023	6,143	0
2016 DIST ATTNY	0	18,454	6,073	16,182	6,575	4,354	11,028
20161 DA WEL/INV	0	0	411	1,029	0	0	1,008

All Monetary Values Are \$ Dollars

MAXCars © 2019 MAXIMUS, INC.

Report Output Prepared By COLUSA COUNTY

COLUSA COUNTY
Detail Of Allocated Costs

2019-2020 COST ALLOCATION PLAN
2020 Version 10.0110-1
Detail

Department	BUILDING DEPREC	EQUIPMENT DEPREC	1012 CAO	1021 AUDITOR	1022 TREASURER	1031 CNTY CNSL	1040 PERSONNEL
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
2017 CHILD SUPP SVCS	0	0	2,395	9,097	3,351	2,232	7,930
2018 LAW LIBRARY 20131	0	0	0	0	0	0	0
2019 PUBL DEFEND	0	0	701	1,829	1,327	3,345	0
2020 COMMUNICTNS	2,838	32,463	2,668	8,991	1,854	0	12,418
2021 SHERIFF	43,444	139,391	18,545	48,982	11,801	107,226	69,324
20211 SO BAILIFF	0	0	1,032	2,863	506	0	2,519
2024 SHF-BOATING 2021	0	0	352	1,425	1,665	0	0
002344 SHF-CLAMMET	0	0	113	147	21	0	0
2022 DRUG PREVENTTION	0	2,460	471	1,572	1,686	0	0
2031 JAIL	61,206	2,983	9,744	28,017	6,892	6,212	25,779
2033 JUV FAC	0	0	1,092	1,433	190	0	0
2035 PROBATION	22,063	4,553	8,354	22,034	6,617	14,314	30,930
002528 LOCAL COMM	0	0	2,098	9,906	5,626	0	4,232
02531 COMM CORR TN	0	0	629	1,367	2,360	0	1,280
2036 VICTIM WITN	0	0	944	1,693	1,159	0	1,444
20363 YOUTH OFFEND GNT	343	0	586	1,596	758	0	1,310
2034 CO VICTIM WITN	0	0	343	1,141	527	0	806
2050 FLD WTR CON	0	0	674	1,264	190	0	0
2059 AG ADM SERV	0	2,069	2,066	6,218	2,719	0	8,113
2060 AG COMM	0	19,331	4,312	10,336	3,182	6,391	15,244
2061 WTR MGT	0	3,540	1,174	2,971	1,327	4,398	1,186
2065 SITES_PROJ	11,710	0	1,544	1,459	948	941	0
2070 CLERK/RECOR	2,348	2,438	4,360	9,000	2,297	6,175	5,151
2071 CORONER	690	13	456	2,515	2,002	0	1,008
2074 LAFCO	0	0	0	0	0	0	0
2076 PLANN/BLDG	1,786	2,685	3,793	6,934	2,445	28,372	6,369
2077 ANIMAL CTRL	1,378	378	739	3,782	3,435	579	2,794
2080 TRAPPER	0	0	154	227	85	0	0
2081 OES	755	1,340	648	2,286	1,791	0	1,235
20811 HOME SECUR 2081	0	0	20	161	211	0	0
2083 PUBLIC ADMN	92	0	78	356	527	0	31
002258 DA INDIAN GAMNG	0	0	123	139	0	0	0
002327 JAIL INMATE	0	0	82	1,148	2,086	0	0
002329 DRUG	0	321	19	134	190	0	0
02331 CIVIL FEE CAP PROJ	0	0	10	22	21	0	0
02340 SHERIFF-SLESF 2021	0	0	185	1,075	1,117	0	0
002341 JAIL-SLESF 2031	0	0	0	0	42	0	0
002657 CC SERV AREA #2	0	0	181	1,329	1,939	(334)	0

COLUSA COUNTY
Detail Of Allocated Costs

2019-2020 COST ALLOCATION PLAN

2020

Version 10.0110-1

Detail

Department	BUILDING DEPREC	EQUIPMENT DEPREC	1012 CAO	1021 AUDITOR	1022 TREASURER	1031 CNTY CNSL	1040 PERSONNEL
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
3010 PUBLIC	4,114	0	27,122	67,204	20,758	23,541	46,279
3016 BRIDGE FUND	0	0	0	0	0	0	0
3017 COUNTYWIDE ROAD	0	0	0	0	0	0	0
032001 CCRCD PYRLL	0	0	0	1,822	1,096	0	0
032025 CCRCD MISC PROJ	0	0	0	261	316	0	0
032026 CCRCD SPC CRP	0	0	0	30	63	0	0
032027 CCRCD - D.O.C.	0	0	0	220	337	0	0
032031 UL STONY FUEL	0	0	0	0	0	0	0
4010 BEHAVIORIAL HEALTH	0	0	4,265	11,848	2,255	26,640	14,044
4011 SUBSTANCE ABUSE	0	0	1,710	7,714	6,195	0	2,265
4012 HEALTH	2,530	0	7,183	20,268	8,725	7,640	23,446
4013 MENTAL HEALTH	0	0	19,390	50,224	9,989	123	59,001
002936 MENTAL HLTH	0	0	2,194	5,754	2,466	0	0
002939 MHSA EDUC &	0	0	75	508	506	0	0
002940 MHSA PREV &	0	0	556	2,273	2,761	0	0
002942 MHSA INFO TECH	0	0	0	0	0	0	0
002941 MHSA INNOVATION	0	0	265	318	0	0	0
002943 MHSA CAP FAC	0	0	0	0	0	0	0
002947 MHSA-HOUSING	0	0	280	1,481	1,939	0	0
002946 SAFE HEAVEN	0	0	239	0	0	0	0
4015 AIR/WTR POLL CON	0	0	1,358	4,009	1,517	2,637	3,125
4019 ENVIRONMENTAL	103	0	3,869	7,468	4,004	2,630	14,052
04021 STATE TRANSIT	0	0	0	73	0	0	0
4023 AMBULANCE	2,798	0	654	1,605	1,665	0	0
4031 CALIF CHILDRENS SRV	0	0	35	93	105	154	0
002583 CHILDRENS TRUST	0	0	4	125	85	0	0
5010 WELFARE ADMIN #108	922	0	4,924	15,418	5,838	10,003	21,617
5011 WELFARE #108	3,563	0	18,052	73,853	15,194	43,483	54,774
5012 IN HOME SUPP SERV	0	0	6	200	105	0	268
5020 CATEG AID/SAWS	0	0	0	40	63	0	0
5032 INDG BURIAL	0	0	8	38	63	0	0
5033 SR NUTRITON	0	2,954	773	3,035	2,170	166	2,484
5041 JUV CRT WRD	0	0	81	306	401	0	0
5051 VET SERV	72	414	395	1,029	337	310	2,436
5061 SR CITIZENS	0	0	587	334	253	0	0
6012 SUPT OF SCH	0	0	0	0	0	0	0
6021 LIBRARY	5,680	14,769	10,291	14,049	7,777	25,903	15,756
6022 ADULT LITERACY	15	2,257	301	297	401	0	0

All Monetary Values Are \$ Dollars

MAXCars © 2019 MAXIMUS, INC.

Report Output Prepared By COLUSA COUNTY

Schedule D.004

Page 38

COLUSA COUNTY
Detail Of Allocated Costs

2019-2020 COST ALLOCATION PLAN
2020 Version 10.0110-1
Detail

Department	BUILDING DEPREC	EQUIPMENT DEPREC	1012 CAO	1021 AUDITOR	1022 TREASURER	1031 CNTY CNSL	1040 PERSONNEL
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
6023 FAMILY LIT	0	0	0	0	0	0	0
6031 AG EXTENS	0	2,329	1,150	4,062	2,255	0	3,088
7013 COUNTYWIDE	0	0	19	90	126	0	0
7032 COL VET	5,010	0	1,139	267	506	0	0
7033 MAX VET	33	0	15	355	484	0	0
7034 PRIN VET	0	0	0	0	0	0	0
7035 WMS VET	8,333	0	55	425	758	0	0
2078 FISH AND GAME	0	0	97	28	21	0	0
7011 PARK AND REC	0	0	0	0	0	0	0
1075 MIGRANT HOUSING	0	0	1,636	8,197	3,330	1,129	2,318
1076 MIGRANT HOUSING	0	0	54	627	780	0	0
1077 MIGRANT HOUSING	0	0	0	235	0	0	0
1078 MIGRANT HOUSING	0	0	479	576	0	0	0
04006 EAST PARK	0	0	1,089	3,316	1,643	1,829	2,224
04000 SOLID WASTE	0	0	5,570	7,132	1,433	432	54
04020 LOCAL	0	0	0	501	148	4,005	0
04001 AIRPORT ENTRPSE	0	0	1,992	3,810	2,676	23,223	47
04022 LOCAL	0	0	1	729	1,138	0	0
04002 TRANSIT AGENCY	0	0	812	13,128	6,764	10,103	16,000
04060 LAFCO	0	0	364	2,627	2,739	0	0
07526 IHSS PUBLIC	0	0	257	309	274	0	0
OUTSIDE AGENCIES	23,397	0	3,377	58,861	34,775	7,104	16
Direct Billings	0	0	0	11,791	0	3,388	85
Unallocated	0	0	568,988	551,910	50,204	102,209	1,595
Total	0	0	0	0	0	0	0



COLUSA COUNTY
Detail Of Allocated Costs

2019-2020 COST ALLOCATION PLAN
 2020 Version 10.0110-1
 Detail

Department	1073 MAINTENANCE 8.5	1074 CUSTODIAN 9.5	1101 RISK 10.5	1108 IT 11.5	1109 PURCHASING 12.5	Total Plan Allocated
BUILDING DEPREC	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0
1012 CAO	7,610	15,616	87	7,394	2,741	0
1021 AUDITOR	7,661	20,916	158	15,091	5,414	0
1022 TREASURER	2,295	9,715	444	8,394	4,208	0
1031 CNTY CNSL	5,363	9,687	103	9,590	318	0
1040 PERSONNEL	9,332	9,003	136	7,409	2,170	0
1073 MAINTENANCE	(471,433)	8,587	1,381	8,492	6,331	0
1074 CUSTODIAN	1,504	(364,336)	135	4,651	520	0
1101 RISK	865	1,840	(64,881)	1,201	65	0
1108 IT	2,386	13,706	105	(655,649)	1,576	0
1109 PURCHASING	2,215	13,333	48	2,520	(220,324)	0
00158 MFH RESERVE	0	0	0	2	0	53
002128 ALMOND PARADISE	0	0	0	14	0	528
002129 THOMPSON ST	0	0	0	6	0	379
002133 WHISPER	0	0	0	13	0	717
002334 LIVE SCN	0	0	0	8	5	448
002548 CARL MOYER	0	0	0	4	0	169
002550 MFH CARE FUNDS	0	0	0	39	0	1,467
002660 SRV AREA#1 CEN	0	0	0	76	0	3,469
002817 EMS-OTHER 4012	0	0	0	1	0	32
03000 ARBCKLE-C/C FIRE	0	0	0	263	0	10,232
03010 BEAR VL-INDIAN VL	0	0	0	0	0	0
03030 MAX FIRE PROT	0	0	0	95	0	4,177
03033 MAXFIRE PG&E	0	0	0	1	0	63
03040 PRINCETN FIRE	0	0	0	75	0	3,744
03050 WMS FIRE PROT	0	0	0	4	0	252
03060 SAC RIV FIRE DIST	0	0	0	233	0	10,748
03080 ARBCKLE CEM	0	0	0	63	0	2,847
03090 COLLEGE CTY CEM	0	0	0	45	0	1,931
03100 COL CEM DIST	0	0	0	180	133	7,380
03103 COL CEM SLE TX-VLT	0	0	0	1	0	32
03110 CYPRESS HLL CEM	0	0	0	9	0	369
03120 GRND ISLAND CEM	0	0	0	23	0	1,297
03130 MAXWELL CEM	0	0	0	181	0	5,339
03133 MAX CEM SLE	0	0	0	1	0	32
03140 PRINCETON CEM	0	0	0	23	0	738
03150 STONYFRD-IND VL	0	0	0	40	0	2,110

All Monetary Values Are \$ Dollars

MAXCars © 2019 MAXIMUS, INC.

Report Output Prepared By COLUSA COUNTY

COLUSA COUNTY
Detail Of Allocated Costs

2019-2020 COST ALLOCATION PLAN
2020 Version 10.0110-1
Detail

Department	1073 MAINTENANCE	1074 CUSTODIAN	1101 RISK	1108 IT	1109 PURCHASING	Total Plan Allocated
	8.5	9.5	10.5	11.5	12.5	
03160 WILLIAMS CEM	0	0	0	97	0	3,955
03164 WMS CEM SLE	0	0	0	1	0	32
03175 ARBUCKLE PARK &	0	0	0	48	0	1,847
03177 ARB P/REC-PRK/FAC	0	0	0	104	0	3,841
03178 ARB P&R	0	0	0	19	0	759
03180 MAXWELL REC &	0	0	0	53	0	1,909
03181 MRPD MXWL BEAUT	0	0	0	0	0	0
03190 COLUSA BSN DRN	0	0	0	103	0	3,125
03200 COLUSA RESC CONV	0	0	0	60	0	2,395
03240 SAC RIV WESTSDE	0	0	0	0	0	0
03260 CO MOSQ ABATMNT	0	0	0	224	0	9,125
03290 RECL DIST 108 MNT	0	0	0	0	0	0
03300 RECL DIST 108 IRRG	0	0	0	0	0	0
03310 REC DIST 1004	0	0	0	8	0	443
03320 REC DIST 2047	0	0	0	21	0	1,191
03410 COLUSA CO	0	0	0	39	0	2,110
03420 PRINCTN	0	0	0	36	0	1,382
03480 CRTNA CRK FLD	0	0	0	1	0	63
03511 CRTINA CSD RED	0	0	0	20	0	1,107
03512 CRTINA CSD RVR	0	0	0	29	0	1,475
03513 CRTINA CSD	0	0	0	10	0	506
5031 SOC WELFARE (IND)	0	0	0	30	0	1,729
1011 BRD OF SUPV	6,098	22,098	1,637	6,029	2,669	73,680
1023 ASSESSOR	11,080	24,842	494	11,427	2,595	118,196
10261 REV/REC	0	0	0	0	18	3,466
1051 ELECTIONS	6,853	9,154	74	3,995	4,625	106,960
1092 ADVERTISING	0	0	0	1	0	77
1103 EE_BENEFITS	0	0	0	23	0	850
1104 INSURANCE 1101	0	0	0	10	0	263
1106 SURVERYOR	0	0	0	12	0	1,092
1107 REFUNDS	0	0	0	12	0	1,076
2008 DA SRVP/GRT 2018	0	0	0	0	0	0
20131 SUPERIOR COURT -	13,928	9,747	413	51	0	88,102
20132 SUP CRT- HIST 20131	20,365	15,718	0	0	0	65,099
20133 SUP CRT - BNKR	1,462	3,706	0	0	0	5,253
2014 GRAND JURY	0	0	0	375	547	13,163
2016 DIST ATTN	159	3,380	344	18,706	899	86,154
20161 DA WEL/INV	0	0	22	1,131	18	3,619

COLUSA COUNTY
Detail Of Allocated Costs

2019-2020 COST ALLOCATION PLAN
 2020 Version 10.0110-1
 Detail

Department	1073 MAINTENANCE 8.5	1074 CUSTODIAN 9.5	1101 RISK 10.5	1108 IT 11.5	1109 PURCHASING 12.5	Total Plan Allocated
2017 CHILD SUPP SVCS	0	0	109	9,653	1,068	35,835
2018 LAW LIBRARY 20131	0	0	0	0	0	0
2019 PUBL DEFEND	0	0	106	55	2	7,365
2020 COMMUNICTNS	0	0	92	3,443	207	64,974
2021 SHERIFF	128,381	403	5,596	27,509	3,682	604,284
20211 SO BAILIFF	0	0	20	2,840	9	9,789
2024 SHF-BOATING 2021	0	0	142	56	33	3,673
002344 SHF-CLAMMET	0	0	0	1	0	282
2022 DRUG PREVENTTION	0	0	95	56	49	6,389
2031 JAIL	0	0	1,302	7,027	3,216	152,378
2033 JUV FAC	0	0	0	6	0	2,721
2035 PROBATION	11,246	19,800	1,232	24,998	1,554	167,695
002528 LOCAL COMM	0	0	95	5,039	332	27,328
02531 COMM CORR TN	0	0	80	1,436	0	7,152
2036 VICTIM WITN	0	227	34	1,925	115	7,541
20363 YOUTH OFFEND GNT	0	0	77	1,493	37	6,200
2034 CO VICTIM WITN	0	0	7	924	124	3,872
2050 FLD WTR CON	0	0	0	25	73	2,226
2059 AG ADM SERV	0	0	37	5,449	286	26,957
2060 AG COMM	32	0	586	16,687	1,058	77,159
2061 WTR MGT	0	0	9	1,350	378	16,333
2065 SITES_PROJ	5,915	0	0	353	57	22,927
2070 CLERK/RECOR	4,731	24,828	119	9,852	1,972	73,271
2071 CORONER	0	0	11	1,210	122	8,027
2074 LAFCO	0	0	0	0	0	0
2076 PLANN/BLDG	2,322	7,199	1,582	14,631	1,001	79,119
2077 ANIMAL CTRL	63	0	289	2,706	121	16,264
2080 TRAPPER	0	0	0	2	0	468
2081 OES	0	0	19	1,464	468	10,006
20811 HOME SECUR 2081	0	0	0	8	6	406
2083 PUBLIC ADMN	178	973	4	94	0	2,333
002258 DA INDIAN GAMNG	0	306	62	0	0	630
002327 JAIL INMATE	0	0	0	58	34	3,408
002329 DRUG	0	0	0	6	14	684
02331 CIVIL FEE CAP PROJ	0	0	0	1	5	59
02340 SHERIFF-SLESF 2021	0	0	0	49	339	2,765
002341 JAIL-SLESF 2031	0	0	0	0	39	81
002657 CC SERV AREA #2	0	0	126	61	0	3,302

All Monetary Values Are \$ Dollars

MAXCars © 2019 MAXIMUS, INC.

Report Output Prepared By COLUSA COUNTY



COLUSA COUNTY
Detail Of Allocated Costs

2019-2020 COST ALLOCATION PLAN
2020 Version 10.0110-1
Detail

Department	1073 MAINTENANCE 8.5	1074 CUSTODIAN 9.5	1101 RISK 10.5	1108 IT 11.5	1109 PURCHASING 12.5	Total Plan Allocated
3010 PUBLIC	12,402	21,279	12,092	20,328	4,970	260,089
3016 BRIDGE FUND	0	0	0	0	0	0
3017 COUNTYWIDE ROAD	0	0	0	0	0	0
032001 CCRCD PYRL	0	0	0	99	0	3,017
032025 CCRCD MISC PROJ	0	0	0	14	0	591
032026 CCRCD SPC CRP	0	0	0	2	0	95
032027 CCRCD - D.O.C.	0	0	0	12	0	569
032031 UL STONY FUEL	0	0	0	0	0	0
4010 BEHAVIORIAL HEALTH	11,821	14,500	5,821	6,868	785	98,847
4011 SUBSTANCE ABUSE	5,099	6,255	136	1,428	1,305	32,107
4012 HEALTH	14,219	64	427	22,179	2,930	109,611
4013 MENTAL HEALTH	15,229	18,680	6,511	70,079	3,954	253,180
002936 MENTAL HLTH	1,693	2,075	4	181	78	14,445
002939 MHSA EDUC &	0	0	0	24	126	1,239
002940 MHSA PREV &	0	0	0	88	49	5,727
002942 MHSA INFO TECH	0	0	0	0	0	0
002941 MHSA INNOVATION	0	0	0	0	0	583
002943 MHSA CAP FAC	0	0	0	0	0	0
002947 MHSA-HOUSING	0	0	0	65	49	3,814
002946 SAFE HEAVEN	3,712	24	0	201	0	4,176
4015 AIR/WTR POLL CON	0	0	134	3,441	382	16,603
4019 ENVIRONMENTAL	10,377	8,770	191	8,350	1,520	61,334
04021 STATE TRANSIT	0	0	0	0	0	73
4023 AMBULANCE	0	0	180	45	0	6,947
4031 CALIF CHILDRNS SRV	0	0	0	3	0	390
002583 CHILDRENS TRUST	0	0	0	6	0	220
5010 WELFARE ADMIN #108	2,658	23	210	12,362	519	74,494
5011 WELFARE #108	20,022	89	7,258	59,091	7,539	302,918
5012 IN HOME SUPP SERV	0	0	0	11	0	590
5020 CATEG AID/SAWS	0	0	0	2	0	105
5032 INDG BURIAL	0	0	0	2	14	125
5033 SR NUTRITON	0	0	52	2,323	120	14,077
5041 JUV CRT WRD	0	0	0	12	0	800
5051 VET SERV	414	2	11	1,140	153	6,713
5061 SR CITIZENS	605	16,512	39	13	5	18,348
6012 SUPT OF SCH	0	0	12	0	0	12
6021 LIBRARY	(28,177)	29,617	911	42,833	1,147	140,556
6022 ADULT LITERACY	1,372	1,273	8	12	273	6,209

COLUSA COUNTY
Detail Of Allocated Costs

2019-2020 COST ALLOCATION PLAN

2020

Version 10.0110-1

Detail

Department	1073 MAINTENANCE 8.5	1074 CUSTODIAN 9.5	1101 RISK 10.5	1108 IT 11.5	1109 PURCHASING 12.5	Total Plan Allocated
6023 FAMILY LIT	0	0	0	0	0	0
6031 AG EXTENS	20	0	458	4,034	33	17,429
7013 COUNTYWIDE	0	0	0	4	0	239
7032 COL VET	3,609	14	61	13	0	10,619
7033 MAX VET	244	0	99	18	0	1,248
7034 PRIN VET	0	0	0	0	0	0
7035 WMS VET	13	0	56	19	0	9,659
2078 FISH AND GAME	0	0	88	1	206	441
7011 PARK AND REC	0	0	0	0	0	0
1075 MIGRANT HOUSING	0	0	1,113	2,678	115	20,516
1076 MIGRANT HOUSING	0	0	0	30	0	1,491
1077 MIGRANT HOUSING	0	0	0	0	0	235
1078 MIGRANT HOUSING	0	0	0	0	0	1,055
04006 EAST PARK	0	0	264	2,312	70	12,747
04000 SOLID WASTE	0	0	947	40	13	15,621
04020 LOCAL	0	0	0	4	0	4,658
04001 AIRPORT ENTRPSE (22)	22	0	384	120	2,422	34,652
04022 LOCAL	564	0	0	30	0	2,462
04002 TRANSIT AGENCY	0	104	2,440	16,286	2,456	68,093
04060 LAFCO	0	0	0	120	105	5,955
07526 IHSS PUBLIC	0	0	0	0	0	840
OUTSIDE AGENCIES	3,227	271	210	1,779	137,733	270,750
Direct Billings	135,577	0	0	116,391	0	267,232
Unallocated	4,711	0	7,352	11,272	0	1,298,241
Total	0	0	0	0	0	5,599,287

COLUSA COUNTY
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
BUILDING DEPREC		
1.4.1 HALL OF RECORDS	HALL OF RECORDS SQ FT	ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT
1.4.2 HISTORIC COURTHOUSE	HISTORIC CRTHSE SQ FT	ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT
1.4.3 HIST CRTHS BUNKER	HC BUNKER SQ FT	ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT
1.4.4 COLUSA PLAZA	COLUSA PLAZA SQ FT	ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT
1.4.5 MUNI COURTHOUSE	MUNI CRTHSE SQ FT	ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT
1.4.6 JAIL	JAIL SQ FT	ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT
1.4.7 ADMIN BUILDING	ADMIN BUILDING SQ FT	ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT
1.4.8 OTHER BUILDINGS	BLDG OTHER BDGS	BUILDING DEPRECIATION EXPENDITURE RECORDS OF OTHER BUILDINGS
EQUIPMENT DEPREC		
2.4.1 HEAVY TRUCKS	HEAVY TRUCKS DEPR COST	HEAVY TRUCK 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
I012 CAO		
3.4.1 BUDGET PREP	BUDGET PREP COST	EXPENDITURE PRINTOUTS
3.4.2 PERSONNEL	DEPT ASSISTANCE - PERSONNEL	PY PERSONNEL DEPT COST PLAN ALLOCATION BASIS SCH 9.5
3.4.3 MAINTENANCE	DEPT ASSISTANCE - MAINTENANCE	PY MAINTENANCE DEPT COST PLAN ALLOCATION BASIS SCH 9.5
3.4.4 CUSTODIAN	DEPT ASSISTANCE - CUSTODIAN	PY CUSTODIAN DEPT COST PLAN ALLOCATION BASIS SCH 9.5
3.4.5 IT	DEPT ASSISTANCE - IT	PY IT DEPT COST PLAN ALLOCATION BASIS SCH 9.5
3.4.6 PURCHASING	DEPT ASSISTANCE - PURCHASING	PY PURCHASING DEPT COST PLAN ALLOCATION BASIS SCH 9.5
I021 AUDITOR		
4.4.1 CLAIM ACCTG	CLAIM COUNT	PHYSICAL CLAIM COUNT USING VENDOR HISTORY BY DEPT
4.4.2 PAYROLL ACCTG	PAYROLL POSITIONS	EMPLOYEE POSITION ALLOCATION SCHEDULE
4.4.3 INTERNAL AUDIT	INTERNAL AUDITING COST	AUDITOR DEPT EMPLOYEE TIME RECORDS
4.4.4 COST PLAN PREP	COST PLN PREP COST	DEPT EXPENDITURE PRINTOUTS AT 6/30TH
4.4.5 BUDGET PREP	BUDGET PREP COST	EXPENDITURE PRINTOUTS
4.4.6 WELFARE PAYROLL	DHHS--SAWS ADMIN COST	AUDITOR DEPT EMPLOYEE TIME RECORDS
4.4.7 INSURANCE ADMIN	INSURANCE ADMIN	AUDITOR & PERSONNEL DEPT EMPLOYEE TIME RECORDS
4.4.8 SINGLE AUDIT	SINGLE AUDIT CHARGE TO SPECIFIC DEPT	MAJOR PROGS FROM SINGLE AUDIT ACT REPORT



COLUSA COUNTY
Schedule E - Summary of Allocation Basis

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

COLUSA COUNTY
Schedule 1.1 Narrative for Description 2017-2018 Costs To Be Allocated
For Department BUILDING USE

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

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

In the 2019-2020 Cost Plan, the Building costs were obtained from the actual 2017-2018 depreciation expense and are as per below.

<u>Building Name</u>	<u>Depreciation Expense</u>
Hall of Record	\$8,745
Historic Courthouse	\$56,993
Historic Courthouse-Bunker	\$0
Municipal Courthouse	\$100,335
Colusa Plaza	\$1,694
Sheriff Department & Jail	\$79,543
Admin Building	\$18,793
Other Buildings	<u>\$79,527</u>
Total	<u>\$345,630</u>

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	345,630			345,630
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>345,630</u>	<u>0</u>	<u></u>	<u>345,630</u>

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

	Total	General & Admin	HALL OF RECORDS	HISTORIC COURTHOUSE	HIST CRTHS BUNKER
Other Expense & Cost					
BUILDING USE	345,630	0	8,745	56,993	0
Departmental Totals					
Total Expenditures	345,630	0	8,745	56,993	0
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	345,630	0	8,745	56,993	0
Allocation Step 1					
1st Allocation	345,630	0	8,745	56,993	0
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 1000001 BUILDING DEPREC					
Total Allocated	345,630	0	8,745	56,993	0



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

	COLUSA PLAZA	MUNI COURTHOUSE	JAIL	ADMIN BUILDING	OTHER BUILDINGS
Other Expense & Cost					

BUILDING USE	1,694	100,335	79,543	18,793	79,527
Departmental Totals					

Total Expenditures	1,694	100,335	79,543	18,793	79,527
Deductions					

Total Deductions	0	0	0	0	0
Functional Cost	1,694	100,335	79,543	18,793	79,527
Allocation Step 1					

1st Allocation	1,694	100,335	79,543	18,793	79,527
Allocation Step 2					

2nd Allocation	0	0	0	0	0
Total For 1000001 BUILDING DEPREC					

Total Allocated	1,694	100,335	79,543	18,793	79,527



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

Activity - HALL OF RECORDS

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

Allocation Basis: HALL OF RECORDS SQ FT

Allocation Source: ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT

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

Activity - HISTORIC COURTHOUSE

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

Allocation Basis: HISTORIC CRTHSE SQ FT

Allocation Source: ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT

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

Activity - HIST CRTHS BUNKER

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

Allocation Basis: HC BUNKER SQ FT

Allocation Source: ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT

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

Activity - COLUSA PLAZA

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

Allocation Basis: COLUSA PLAZA SQ FT

Allocation Source: ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT

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

Activity - MUNI COURTHOUSE

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

Allocation Basis: MUNI CRTHSE SQ FT

Allocation Source: ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT

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

Activity - JAIL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2020 COMMUNICTNS	2,838	3.5679	2,838		2,838		2,838
2021 SHERIFF	14,216	17.8721	14,216		14,216		14,216
2031 JAIL	61,206	76.9470	61,206		61,206		61,206
2071 CORONER	528	0.6638	528		528		528
2081 OES	755	0.9492	755		755		755
SubTotal	79,543	100.0000	79,543		79,543		79,543
Total	79,543	100.0000	79,543		79,543		79,543

Allocation Basis: JAIL SQ FT

Allocation Source: ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT

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

Activity - ADMIN BUILDING

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

Allocation Basis: ADMIN BUILDING SQ FT

Allocation Source: ACTUAL MEASUREMENT OF OCCUPIED SQUARE FEET PER DEPT

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

Activity - OTHER BUILDINGS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
021 AUDITOR	135	0.1698	135		135		135
014 GRAND JURY	1,243	1.5630	1,243		1,243		1,243
021 SHERIFF	7,451	9.3691	7,451		7,451		7,451
0363 YOUTH OFFEND GNT	343	0.4313	343		343		343
065 SITES_PROJ	11,710	14.7246	11,710		11,710		11,710
071 CORONER	162	0.2037	162		162		162
076 PLANN/BLDG	1,470	1.8484	1,470		1,470		1,470
077 ANIMAL CTRL	1,378	1.7327	1,378		1,378		1,378
010 PUBLIC WORKS/ROADS	3,179	3.9974	3,179		3,179		3,179
012 HEALTH	2,530	3.1813	2,530		2,530		2,530
019 ENVIRONMENTAL HEALTH	103	0.1295	103		103		103
023 AMBULANCE	2,798	3.5183	2,798		2,798		2,798
010 WELFARE ADMIN #108	922	1.1594	922		922		922
011 WELFARE #108	3,563	4.4802	3,563		3,563		3,563
051 VET SERV	72	0.0905	72		72		72
021 LIBRARY	5,680	7.1422	5,680		5,680		5,680
022 ADULT LITERACY	15	0.0189	15		15		15
032 COL VET	5,010	6.2997	5,010		5,010		5,010
033 MAX VET	33	0.0415	33		33		33
035 WMS VET	8,333	10.4782	8,333		8,333		8,333
OUTSIDE AGENCIES	23,397	29.4203	23,397		23,397		23,397
SubTotal	79,527	100.0000	79,527		79,527		79,527
Total	79,527	100.0000	79,527		79,527		79,527



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

Allocation Basis: BLDG OTHER BDGS

Allocation Source: BUILDING DEPRECIATION EXPENDITURE RECORDS OF OTHER BUILDINGS

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

Receiving Department	Total	HALL OF RECORDS	HISTORIC	HIST CRTHS BUNKER	COLUSA PLAZA	MUNI COURTHOUSE	JAIL
1012 CAO	12,084	0	8,256	0	0	0	0
1021 AUDITOR	6,409	1,183	5,091	0	0	0	0
1022 TREASURER	955	955	0	0	0	0	0
1031 CNTY CNSL	443	0	0	0	443	0	0
1040 PERSONNEL	12,503	0	0	0	0	0	0
1074 CUSTODIAN	779	779	0	0	0	0	0
1101 RISK	2,462	0	0	0	0	0	0
1108 IT	755	0	755	0	0	0	0
1109 PURCHASING	646	646	0	0	0	0	0
1011 BRD OF SUPV	5,318	1,239	4,079	0	0	0	0
1023 ASSESSOR	13,328	275	13,053	0	0	0	0
1051 ELECTIONS	1,228	1,228	0	0	0	0	0
20131 SUPERIOR COURT -	56,495	0	0	0	0	56,495	0
20132 SUP CRT- HIST 20131	25,759	0	25,759	0	0	0	0
2014 GRAND JURY	1,243	0	0	0	0	0	0
2020 COMMUNICTNS	2,838	0	0	0	0	0	2,838
2021 SHERIFF	43,444	0	0	0	0	21,777	14,216
2031 JAIL	61,206	0	0	0	0	0	61,206
2035 PROBATION	22,063	0	0	0	0	22,063	0
20363 YOUTH OFFEND GNT	343	0	0	0	0	0	0
2065 SITES_PROJ	11,710	0	0	0	0	0	0
2070 CLERK/RECOR	2,348	2,348	0	0	0	0	0
2071 CORONER	690	0	0	0	0	0	528
2076 PLANN/BLDG	1,786	0	0	0	316	0	0
2077 ANIMAL CTRL	1,378	0	0	0	0	0	0
2081 OES	755	0	0	0	0	0	755
2083 PUBLIC ADMN	92	92	0	0	0	0	0
3010 PUBLIC	4,114	0	0	0	935	0	0
4012 HEALTH	2,530	0	0	0	0	0	0
4019 ENVIRONMENTAL	103	0	0	0	0	0	0
4023 AMBULANCE	2,798	0	0	0	0	0	0
5010 WELFARE ADMIN #108	922	0	0	0	0	0	0
5011 WELFARE #108	3,563	0	0	0	0	0	0
5051 VET SERV	72	0	0	0	0	0	0
5021 LIBRARY	5,680	0	0	0	0	0	0
5022 ADULT LITERACY	15	0	0	0	0	0	0



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

Receiving Department	Total	HALL OF RECORDS	HISTORIC	HIST CRTHS BUNKER	COLUSA PLAZA	MUNI COURTHOUSE	JAIL
7032 COL VET	5,010	0	0	0	0	0	0
7033 MAX VET	33	0	0	0	0	0	0
7035 WMS VET	8,333	0	0	0	0	0	0
OUTSIDE AGENCIES	23,397	0	0	0	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	345,630	8,745	56,993	0	1,694	100,335	79,543

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

Receiving Department	ADMIN BUILDING	OTHER BUILDINGS
1012 CAO	3,828	0
1021 AUDITOR	0	135
1022 TREASURER	0	0
1031 CNTY CNSL	0	0
1040 PERSONNEL	12,503	0
1074 CUSTODIAN	0	0
1101 RISK	2,462	0
1108 IT	0	0
1109 PURCHASING	0	0
1011 BRD OF SUPV	0	0
1023 ASSESSOR	0	0
1051 ELECTIONS	0	0
20131 SUPERIOR COURT -	0	0
20132 SUP CRT- HIST 20131	0	0
2014 GRAND JURY	0	1,243
2020 COMMUNICTNS	0	0
2021 SHERIFF	0	7,451
2031 JAIL	0	0
2035 PROBATION	0	0
20363 YOUTH OFFEND GNT	0	343
2065 SITES_PROJ	0	11,710
2070 CLERK/RECOR	0	0
2071 CORONER	0	162
2076 PLANN/BLDG	0	1,470
2077 ANIMAL CTRL	0	1,378
2081 OES	0	0
2083 PUBLIC ADMN	0	0
3010 PUBLIC	0	3,179
4012 HEALTH	0	2,530
4019 ENVIRONMENTAL	0	103
4023 AMBULANCE	0	2,798
5010 WELFARE ADMIN #108	0	922
5011 WELFARE #108	0	3,563
5051 VET SERV	0	72
5021 LIBRARY	0	5,680
5022 ADULT LITERACY	0	15



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

Receiving Department	ADMIN BUILDING	OTHER BUILDINGS
7032 COL VET	0	5,010
7033 MAX VET	0	33
7035 WMS VET	0	8,333
OUTSIDE AGENCIES	0	23,397
Direct Billed	0	0
Total	18,793	79,527



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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
BOARD OF SUPV	5,318	NA	NA	5,318
ASSESSOR	13,328	NA	NA	13,328
ELECTIONS	1,228	NA	NA	1,228
JUDICIAL DIST	56,495	NA	NA	56,495
SUP CRT	25,759	NA	NA	25,759
GRAND JURY	1,243	NA	NA	1,243
COMMUNICATIONS	2,838	NA	NA	2,838
SHERIFF	43,444	NA	NA	43,444
JAIL	61,206	NA	NA	61,206
PROBATION	22,063	NA	NA	22,063
YOUTHFUL OFFENDER GRANT	343	NA	NA	343
SITES RESERVOIR PROJECT	11,710	NA	NA	11,710
CLERK/RECORDER	2,348	NA	NA	2,348
CORONER	690	NA	NA	690
PLANNING/BLDG	1,786	NA	NA	1,786
ANIML CNTRL SERV	1,378	NA	NA	1,378
DES	755	NA	NA	755
PUBLIC ADMIN	92	NA	NA	92
PUBLIC WORKS/ROADS	4,114	NA	NA	4,114
HEALTH	2,530	NA	NA	2,530
ENVIRONMENTAL HEALTH	103	NA	NA	103
AMBULANCE SERV	2,798	NA	NA	2,798
WELFARE ADMIN #108	922	NA	NA	922
WELFARE #108	3,563	NA	NA	3,563
VETERAN SERVICES	72	NA	NA	72
LIBRARY	5,680	NA	NA	5,680
ADULT LITERACY	15	NA	NA	15
COLUSA VET HALL	5,010	NA	NA	5,010
MAXWELL VET HALL	33	NA	NA	33
MMS VET HALL	8,333	NA	NA	8,333



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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
OUTSIDE AGENCIES	23,397	NA	NA	23,397
Department Total:	308,594	0	0	308,594
Grand Total:	308,594	0	0	308,594

COLUSA COUNTY
Schedule 2.1 Narrative Description of 2017-2018 Costs To Be Allocated
For Department EQUIPMENT USE

Equipment Cost Schedules contain the actual costs which were taken from the County's detailed inventory records as of 6/30/2018. 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 2019-2020 Cost Plan, the Equipment costs were obtained from the actual 2017-2018 depreciation expense and are as per below.

<u>Equipment Name</u>	<u>Depreciation Expense</u>
Heavy Trucks	\$ 8,077.00
Light Trucks	\$ 25,983.00
Autos	\$133,294.00
Other Equipment	<u>\$167,064.00</u>
Total	<u>\$334,418.00</u>

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	334,418			334,418
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>334,418</u>	<u>0</u>	<u></u>	<u>334,418</u>

COLUSA COUNTY
Schedule 2.3 - Costs Allocated By Activity
For Department EQUIPMENT DEPREC

	Total	General & Admin	HEAVY TRUCKS	LIGHT TRUCKS	AUTOS
Other Expense & Cost					

EQUIPMENT USE ALLOW	334,418	0	8,077	25,983	133,294
Departmental Totals					

Total Expenditures	334,418	0	8,077	25,983	133,294
Deductions					

Total Deductions	0	0	0	0	0
Functional Cost	334,418	0	8,077	25,983	133,294
Allocation Step 1					

1st Allocation	334,418	0	8,077	25,983	133,294
Allocation Step 2					

2nd Allocation	0	0	0	0	0
Total For 1000002 EQUIPMENT DEPREC					

Total Allocated	334,418	0	8,077	25,983	133,294



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

OTHER EQUIP	
Other Expense & Cost	

EQUIPMENT USE ALLOW	167,064
Departmental Totals	

Total Expenditures	167,064
Deductions	

Total Deductions	0
Functional Cost	167,064
Allocation Step 1	

1st Allocation	167,064
Allocation Step 2	

2nd Allocation	0
Total For 1000002 EQUIPMENT DEPREC	

Total Allocated	167,064

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

Activity - HEAVY TRUCKS

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

Allocation Basis: HEAVY TRUCKS DEPR COST

Allocation Source: HEAVY TRUCK DEPRECIATION SCHEDULE

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

Activity - LIGHT TRUCKS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1073 MAINTENANCE	1,929	7.4241	1,929		1,929		1,929
1074 CUSTODIAN	1,228	4.7262	1,228		1,228		1,228
1023 ASSESSOR	2,243	8.6326	2,243		2,243		2,243
2060 AG COMM	15,811	60.8512	15,811		15,811		15,811
2061 WTR MGT	2,843	10.9418	2,843		2,843		2,843
2076 PLANN/BLDG	1,929	7.4241	1,929		1,929		1,929
SubTotal	25,983	100.0000	25,983		25,983		25,983
Total	25,983	100.0000	25,983		25,983		25,983

Allocation Basis: LIGHT TRUCKS DEPR COST

Allocation Source: LIGHT TRUCK DEPRECIATION SCHEDULE

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

Activity - AUTOS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2016 DIST ATTN	8,457	6.3446	8,457		8,457		8,457
2021 SHERIFF	124,837	93.6554	124,837		124,837		124,837
SubTotal	133,294	100.0000	133,294		133,294		133,294
Total	133,294	100.0000	133,294		133,294		133,294

Allocation Basis: AUTO DEPR COST

Allocation Source: AUTOMOBILE DEPRECIATION SCHEDULE

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

Activity - OTHER EQUIP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
012 CAO	2,340	1.4007	2,340		2,340		2,340
021 AUDITOR	3,679	2.2022	3,679		3,679		3,679
022 TREASURER	1,192	0.7135	1,192		1,192		1,192
031 CNTY CNSL	895	0.5357	895		895		895
040 PERSONNEL	4,888	2.9258	4,888		4,888		4,888
073 MAINTENANCE	15,537	9.3000	15,537		15,537		15,537
074 CUSTODIAN	347	0.2077	347		347		347
108 IT	20,073	12.0152	20,073		20,073		20,073
109 PURCHASING	1,835	1.0984	1,835		1,835		1,835
011 BRD OF SUPV	3,919	2.3458	3,919		3,919		3,919
023 ASSESSOR	1,941	1.1618	1,941		1,941		1,941
051 ELECTIONS	17,021	10.1883	17,021		17,021		17,021
014 GRAND JURY	209	0.1251	209		209		209
016 DIST ATTN	9,997	5.9839	9,997		9,997		9,997
020 COMMUNICTNS	32,463	19.4315	32,463		32,463		32,463
021 SHERIFF	14,554	8.7116	14,554		14,554		14,554
022 DRUG PREVENTTION	2,460	1.4725	2,460		2,460		2,460
031 JAIL	2,983	1.7855	2,983		2,983		2,983
035 PROBATION	1,362	0.8153	1,362		1,362		1,362
059 AG ADM SERV	2,069	1.2384	2,069		2,069		2,069
060 AG COMM	3,520	2.1070	3,520		3,520		3,520
061 WTR MGT	697	0.4172	697		697		697
070 CLERK/RECOR	2,438	1.4593	2,438		2,438		2,438
071 CORONER	13	0.0078	13		13		13
076 PLANN/BLDG	756	0.4525	756		756		756
077 ANIMAL CTRL	378	0.2263	378		378		378
081 OES	1,340	0.8021	1,340		1,340		1,340
02329 DRUG ENFORCEMENT 2022	321	0.1921	321		321		321



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

Activity - OTHER EQUIP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
5033 SR NUTRITON	307	0.1838	307		307		307
5051 VET SERV	414	0.2478	414		414		414
6021 LIBRARY	14,769	8.8403	14,769		14,769		14,769
6022 ADULT LITERACY	2,257	1.3510	2,257		2,257		2,257
6031 AG EXTENS	90	0.0539	90		90		90
SubTotal	167,064	100.0000	167,064		167,064		167,064
Total	167,064	100.0000	167,064		167,064		167,064

Allocation Basis: EQUIP OTHER DEPR COST

Allocation Source: EQUIPMENT DEPREICATION SCHEDULE

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

Receiving Department	Total	HEAVY TRUCKS	LIGHT TRUCKS	AUTOS	OTHER EQUIP
1012 CAO	2,340	0	0	0	2,340
1021 AUDITOR	3,679	0	0	0	3,679
1022 TREASURER	1,192	0	0	0	1,192
1031 CNTY CNSL	895	0	0	0	895
1040 PERSONNEL	4,888	0	0	0	4,888
1073 MAINTENANCE	17,466	0	1,929	0	15,537
1074 CUSTODIAN	1,575	0	1,228	0	347
1108 IT	20,073	0	0	0	20,073
1109 PURCHASING	1,835	0	0	0	1,835
1011 BRD OF SUPV	3,919	0	0	0	3,919
1023 ASSESSOR	4,184	0	2,243	0	1,941
1051 ELECTIONS	17,021	0	0	0	17,021
2014 GRAND JURY	209	0	0	0	209
2016 DIST ATTN	18,454	0	0	8,457	9,997
2020 COMMUNICTNS	32,463	0	0	0	32,463
2021 SHERIFF	139,391	0	0	124,837	14,554
2022 DRUG PREVENTION	2,460	0	0	0	2,460
2031 JAIL	2,983	0	0	0	2,983
2035 PROBATION	4,553	3,191	0	0	1,362
2059 AG ADM SERV	2,069	0	0	0	2,069
2060 AG COMM	19,331	0	15,811	0	3,520
2061 WTR MGT	3,540	0	2,843	0	697
2070 CLERK/RECOR	2,438	0	0	0	2,438
2071 CORONER	13	0	0	0	13
2076 PLANN/BLDG	2,685	0	1,929	0	756
2077 ANIMAL CTRL	378	0	0	0	378
2081 OES	1,340	0	0	0	1,340
202329 DRUG	321	0	0	0	321
2033 SR NUTRITION	2,954	2,647	0	0	307
2051 VET SERV	414	0	0	0	414
2021 LIBRARY	14,769	0	0	0	14,769
2022 ADULT LITERACY	2,257	0	0	0	2,257
2031 AG EXTENS	2,329	2,239	0	0	90



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

Receiving Department	Total	HEAVY TRUCKS	LIGHT TRUCKS	AUTOS	OTHER EQUIP
Direct Billed	0	0	0	0	0
Total	334,418	8,077	25,983	133,294	167,064



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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
BOARD OF SUPV	3,919	NA	NA	3,919
ASSESSOR	4,184	NA	NA	4,184
ELECTIONS	17,021	NA	NA	17,021
GRAND JURY	209	NA	NA	209
DISTRICT ATTNY	18,454	NA	NA	18,454
COMMUNICATIONS	32,463	NA	NA	32,463
SHERIFF	139,391	NA	NA	139,391
DRUG PREVENTION	2,460	NA	NA	2,460
JAIL	2,983	NA	NA	2,983
PROBATION	4,553	NA	NA	4,553
AG ADMIN SERV	2,069	NA	NA	2,069
AG COMMISSIONER	19,331	NA	NA	19,331
WATER MANAGEMENT	3,540	NA	NA	3,540
CLERK/RECORDER	2,438	NA	NA	2,438
CORONER	13	NA	NA	13
PLANNING/BLDG	2,685	NA	NA	2,685
ANIML CNTRL SERV	378	NA	NA	378
OES	1,340	NA	NA	1,340
DRUG ENFORCEMENT	321	NA	NA	321
SR NUTRITION PROGRAM	2,954	NA	NA	2,954
VETERAN SERVICES	414	NA	NA	414
LIBRARY	14,769	NA	NA	14,769
ADULT LITERACY	2,257	NA	NA	2,257
AG EXTENSIONS	2,329	NA	NA	2,329
Department Total:	280,475	0	0	280,475
Grand Total:	280,475	0	0	280,475

COLUSA COUNTY
Schedule 3.1 Narrative Description of 2017-2018 Costs to be Allocated
For Department 1012 County Administrative Office

The County Administrative Officer is appointed by the Board of Supervisors. This office recommends and manages the county budget, facilitates the implementation of policies for the Board of Supervisors, analyzes issues and makes recommendations to the Board, represents the county in intergovernmental relationships, coordinates the work of all county departments, and coordinates the overall administration of county government. The County Administrative Officer also serves as the Clerk of the Board, Purchasing Agent and provides direct supervision to the following divisions: Human Resources, 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 revenue accounts for the 2017-2018 fiscal year, which offset expenses as a cost adjustment, was \$35 in the Miscellaneous Revenue account #00101-1012-479360.

DIRECT BILLED

There were no costs direct billed during the 2017-2018 Fiscal Year

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

\$756,629	Total Budget 2017-2018 Actual Expenditures
\$0	Add back Transfers and Reimbursements
<u>\$756,629</u>	Total Expenditures

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	756,629			756,629
FIXED ASSETS	(1,093)			
Total Deductions:	(1,093)			(1,093)
BUILDING DEPREC	12,084		12,084	
EQUIPMENT DEPREC	2,340		2,340	
1012 CAO		4,601	4,601	
1021 AUDITOR		6,445	6,445	
1022 TREASURER		2,420	2,420	
1031 CNTY CNSL		7,609	7,609	
1040 PERSONNEL		6,222	6,222	
1073 MAINTENANCE		7,610	7,610	
1074 CUSTODIAN		15,616	15,616	
1101 RISK MANAGEMENT/INSURANCE		87	87	
1108 IT		7,394	7,394	
1109 PURCHASING		2,741	2,741	
Total Allocated Additions:	14,424	60,745	75,169	75,169
#479360 MISC-OTHER REVENUE	(35)			
Total Departmental Cost Adjustments:	(35)			(35)
Total To Be Allocated:	769,925	60,745		830,670



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

	Total	General & Admin	BUDGET PREP	PERSONNEL	MAINTENANCE
Salaries & Benefits					
Salaries & Wages	553,772	0	137,856	27,933	29,012
Other Expense & Cost					
53060 COMMUNICATIONS	1,284	0	0	0	0
53061 COMMUNICATIONS-CELL	1,620	0	0	0	0
53100 INSURANCE	987	0	0	0	0
53120 MAINTENANCE-EQUIPMENT	10,162	0	0	0	0
53121 MAINTENANCE-SOFTWARE	10,033	0	0	0	0
53150 MEMBERSHIPS	1,057	0	0	0	0
53163 FINANCE/LATE CHARGES	0	0	0	0	0
53170 OFFICE EXPENSE	4,862	0	0	0	0
53171 POSTAGE	782	0	0	0	0
53180 PROFESSIONAL SPEC SERV	10,394	0	0	0	0
53190 PUBL & LEGAL NOTICE	385	0	0	0	385
53200 RENTS & LEASES EQUIP	3,767	0	0	0	0
53229 INDIRECT OVERHEAD COSTS	149,369	0	0	0	0
53230 SPECIAL DEPT EXPENSE	211	0	0	0	0
53231 SOFTWARE	236	0	0	0	0
53250 TRANSPORTATION & TRAVEL	2,554	0	0	0	0
532504 TRANSPORT & TRAVEL-VENDOR	0	0	0	0	0
53251 EDUCATION & TRAINING	3,343	0	0	0	0
53260 UTILITIES	718	0	0	0	0
*FIXED ASSETS	1,093	1,093	0	0	0
Departmental Totals					
Total Expenditures	756,629	1,093	137,856	27,933	29,397
Deductions					
Total Deductions	(1,093)	(1,093)	0	0	0
Cost Adjustments					
#479360 MISC-OTHER REVENUE	(35)	0	0	0	0
Functional Cost	755,501	0	137,856	27,933	29,397



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

	Total	General & Admin	BUDGET PREP	PERSONNEL	MAINTENANCE
Allocation Step 1					
Inbound- All Others	14,424	14,424	0	0	0
Reallocate Admin Costs		(14,424)	2,632	534	561
Unallocated Costs	(527,384)	0	0	0	0
1st Allocation	242,541	0	140,488	28,467	29,958
Allocation Step 2					
Inbound- All Others	60,745	60,745	0	0	0
Reallocate Admin Costs		(60,745)	11,086	2,248	2,363
Unallocated Costs	(41,604)	0	0	0	0
2nd Allocation	19,141	0	11,086	2,248	2,363
Total For 1010120 1012 CAO					
Total Allocated	261,682	0	151,574	30,715	32,321

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

	CUSTODIAN	IT	PURCHASING	GENERAL GOV'T	RETIREE HEALTH
Salaries & Benefits					
Salaries & Wages	7,277	8,596	26,938	316,160	0
Other Expense & Cost					
53060 COMMUNICATIONS	0	0	0	1,284	0
53061 COMMUNICATIONS-CELL	0	0	0	1,620	0
53100 INSURANCE	0	0	0	987	0
53120 MAINTENANCE-EQUIPMENT	0	0	0	10,162	0
53121 MAINTENANCE-SOFTWARE	0	0	0	10,033	0
53150 MEMBERSHIPS	0	0	0	1,057	0
53163 FINANCE/LATE CHARGES	0	0	0	0	0
53170 OFFICE EXPENSE	0	0	0	4,862	0
53171 POSTAGE	0	0	0	782	0
53180 PROFESSIONAL SPEC SERV	0	0	0	10,394	0
53190 PUBL & LEGAL NOTICE	0	0	0	0	0
53200 RENTS & LEASES EQUIP	0	0	0	3,767	0
53229 INDIRECT OVERHEAD COSTS	0	0	0	149,369	0
53230 SPECIAL DEPT EXPENSE	0	0	0	211	0
53231 SOFTWARE	0	0	0	236	0
53250 TRANSPORTATION & TRAVEL	0	0	0	2,554	0
532504 TRANSPORT & TRAVEL-VENDOR	0	0	0	0	0
53251 EDUCATION & TRAINING	0	0	0	3,343	0
53260 UTILITIES	0	0	0	718	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	7,277	8,596	26,938	517,539	0
Deductions					
Total Deductions	0	0	0	0	0
Post Adjustments					
#479360 MISC-OTHER REVENUE	0	0	0	(35)	0
Functional Cost	7,277	8,596	26,938	517,504	0



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

	CUSTODIAN	IT	PURCHASING	GENERAL GOV'T	RETIREE HEALTH
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	138	164	515	9,880	0
Unallocated Costs	0	0	0	(527,384)	0
1st Allocation	7,415	8,760	27,453	0	0
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	583	692	2,169	41,604	0
Unallocated Costs	0	0	0	(41,604)	0
2nd Allocation	583	692	2,169	0	0
Total For 1010120 1012 CAO					
Total Allocated	7,998	9,452	29,622	0	0



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

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
I012 CAO	756,629	1.1331	1,592		1,592		1,592
I021 AUDITOR	1,315,389	1.9699	2,768		2,768	221	2,989
I022 TREASURER	531,220	0.7956	1,118		1,118	89	1,207
I031 CNTY CNSL	651,758	0.9761	1,371		1,371	109	1,480
I040 PERSONNEL	543,554	0.8140	1,144		1,144	91	1,235
I073 MAINTENANCE	872,477	1.3066	1,836		1,836	147	1,983
I074 CUSTODIAN	340,572	0.5100	717		717	57	774
I101 RISK MANAGEMENT/INSURANCE	123,833	0.1855	261		261	21	282
I108 IT	611,341	0.9156	1,286		1,286	103	1,389
I109 PURCHASING	667,560	0.9997	1,405		1,405	112	1,517
I011 BRD OF SUPV	1,413,876	2.1174	2,975		2,975	237	3,212
I023 ASSESSOR	1,127,282	1.6882	2,372		2,372	189	2,561
I0261 REV/REC	25,867	0.0387	54		54	4	58
I051 ELECTIONS	473,203	0.7087	996		996	79	1,075
I092 ADVERTISING	2,777	0.0042	6		6		6
I103 EE_BENEFITS	11,377	0.0170	24		24	2	26
I106 SURVERYOR	63,758	0.0955	134		134	11	145
I107 REFUNDS	80,159	0.1200	169		169	13	182
20131 SUPERIOR COURT - CJF	670,450	1.0041	1,411		1,411	113	1,524
2014 GRAND JURY	24,841	0.0372	52		52	4	56
2016 DIST ATTNY	1,684,028	2.5220	3,543		3,543	283	3,826
20161 DA WEL/INV	137,620	0.2061	290		290	23	313
2017 CHILD SUPP SVCS	664,386	0.9950	1,398		1,398	112	1,510
2019 PUBL DEFEND	307,091	0.4599	646		646	52	698
2020 COMMUNICTNS	803,206	1.2029	1,690		1,690	135	1,825
2021 SHERIFF	4,969,466	7.4423	10,456		10,456	835	11,291
20211 SO BAILIFF	363,157	0.5439	764		764	61	825
2024 SHF-BOATING 2021	148,360	0.2222	312		312	25	337



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

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
002344 SHF-CLAMMET GRANT 2022	50,092	0.0750	105		105	8	113
2022 DRUG PREVENTTION	204,683	0.3065	431		431	34	465
2031 JAIL	3,517,580	5.2680	7,401		7,401	591	7,992
2033 JUV FAC	480,639	0.7198	1,011		1,011	81	1,092
2035 PROBATION	1,780,562	2.6666	3,746		3,746	299	4,045
002528 LOCAL COMM CORRCTN	679,321	1.0174	1,429		1,429	114	1,543
02531 COMM CORRTN PRFRM INCENT	196,652	0.2945	414		414	33	447
2036 VICTIM WITN	136,738	0.2048	288		288	23	311
20363 YOUTH OFFEND GNT	119,749	0.1793	252		252	20	272
2034 CO VICTIM WITN SRV-XC 2036	94,478	0.1415	199		199	16	215
2050 FLD WTR CON	290,392	0.4349	611		611	49	660
2059 AG ADM SERV	546,254	0.8181	1,149		1,149	92	1,241
2060 AG COMM	1,241,879	1.8598	2,613		2,613	209	2,822
2061 WTR MGT	411,409	0.6161	866		866	69	935
2065 SITES_PROJ	314,093	0.4704	661		661	53	714
2070 CLERK/RECOR	370,702	0.5552	780		780	62	842
2071 CORONER	154,098	0.2308	324		324	26	350
2076 PLANN/BLDG	793,315	1.1881	1,669		1,669	133	1,802
2077 ANIMAL CTRL	235,507	0.3527	495		495	40	535
2080 TRAPPER	68,141	0.1021	143		143	11	154
2081 OES	221,879	0.3323	467		467	37	504
20811 HOME SECUR 2081	3,984	0.0060	8		8	1	9
2083 PUBLIC ADMN	14,485	0.0217	30		30	2	32
002258 DA INDIAN GAMNG 2016	50,734	0.0760	107		107	9	116
002327 JAIL INMATE WELFARE 2031	31,677	0.0474	67		67	5	72
002329 DRUG ENFORCEMENT 2022	8,562	0.0128	18		18	1	19
02331 CIVIL FEE CAP PROJ 2021	4,260	0.0064	9		9	1	10
02340 SHERIFF-SLESF 2021	67,610	0.1013	142		142	11	153

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

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
02657 CC SERV AREA #2	79,613	0.1192	168		168	13	181
010 PUBLIC WORKS/ROADS	9,122,489	13.6615	19,189		19,189	1,534	20,723
010 BEHAVIORIAL HEALTH ADMIN SERV	802,086	1.2012	1,688		1,688	135	1,823
011 SUBSTANCE ABUSE SERVICES	477,544	0.7152	1,005		1,005	80	1,085
012 HEALTH	1,836,413	2.7502	3,864		3,864	308	4,172
013 MENTAL HEALTH	5,694,758	8.5285	11,982		11,982	956	12,938
02936 MENTAL HLTH SERV FUND	900,217	1.3482	1,894		1,894	151	2,045
02939 MHSA EDUC & TRAIN 002936	20,538	0.0308	43		43	3	46
02940 MHSA PREV & EARLY INTERV	241,827	0.3622	509		509	41	550
02941 MHSA INNOVATION	116,478	0.1744	245		245	20	265
02947 MHSA-HOUSING	106,263	0.1591	224		224	18	242
015 AIR/WTR POLL CON	424,588	0.6359	893		893	71	964
019 ENVIRONMENTAL HEALTH	574,416	0.8603	1,209		1,209	96	1,305
023 AMBULANCE	287,095	0.4300	604		604	48	652
031 CALIF CHILDRNS SRV 4012	15,372	0.0230	32		32	3	35
02583 CHILDRENS TRUST FUND	2,116	0.0032	4		4		4
010 WELFARE ADMIN #108	1,467,274	2.1974	3,087		3,087	246	3,333
011 WELFARE #108	6,011,839	9.0034	12,649		12,649	1,010	13,659
032 INDG BURIAL	3,137	0.0047	7		7	1	8
033 SR NUTRITON	218,939	0.3279	461		461	37	498
041 JUV CRT WRD	31,425	0.0471	66		66	5	71
051 VET SERV	78,564	0.1177	165		165	13	178
061 SR CITIZENS	34,503	0.0517	73		73	6	79
021 LIBRARY	977,634	1.4641	2,057		2,057	164	2,221
022 ADULT LITERACY	28,082	0.0421	59		59	5	64
031 AG EXTENS	337,383	0.5053	710		710	57	767
013 COUNTYWIDE RECREATION	7,529	0.0113	16		16	1	17
032 COL VET	10,140	0.0152	21		21	2	23



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

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
7033 MAX VET	5,436	0.0081	11		11	1	12
7035 WMS VET	23,555	0.0353	50		50	4	54
2078 FISH AND GAME	6,688	0.0100	14		14	1	15
1075 MIGRANT HOUSING	436,915	0.6543	919		919	73	992
1076 MIGRANT HOUSING 1075	23,971	0.0359	50		50	4	54
1078 MIGRANT HOUSING 1075	210,897	0.3158	444		444	35	479
04006 EAST PARK RESERVOIR	398,440	0.5967	838		838	67	905
04000 SOLID WASTE	2,343,214	3.5092	4,930		4,930	393	5,323
04001 AIRPORT ENTRPSE	555,671	0.8322	1,169		1,169	93	1,262
04060 LAFCO	158,960	0.2381	334		334	27	361
07526 IHSS PUBLIC AUTHORITY	113,130	0.1694	238		238	19	257
OUTSIDE AGENCIES	1,113,289	1.6673	2,342		2,342	187	2,529
SubTotal	66,773,181	100.0000	140,488		140,488	11,086	151,574
Total	66,773,181	100.0000	140,488		140,488	11,086	151,574

Allocation Basis: BUDGET PREP COST

Allocation Source: EXPENDITURE PRINTOUTS

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

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
012 CAO	8,210	1.5827	451		451		451
021 AUDITOR	20,746	3.9994	1,139		1,139	91	1,230
022 TREASURER	5,823	1.1226	320		320	26	346
031 CNTY CNSL	4,626	0.8918	254		254	20	274
040 PERSONNEL	3,611	0.6961	198		198	16	214
073 MAINTENANCE	4,427	0.8534	243		243	19	262
074 CUSTODIAN	4,620	0.8906	254		254	20	274
101 RISK MANAGEMENT/INSURANCE	18,144	3.4978	996		996	80	1,076
108 IT	4,046	0.7800	222		222	18	240
109 PURCHASING	2,038	0.3929	112		112	9	121
023 ASSESSOR	16,005	3.0855	878		878	70	948
051 ELECTIONS	2,933	0.5654	161		161	13	174
016 DIST ATTN	15,769	3.0400	865		865	69	934
0161 DA WEL/INV	1,012	0.1951	56		56	4	60
017 CHILD SUPP SVCS	5,122	0.9874	281		281	23	304
020 COMMUNICTNS	12,453	2.4007	683		683	55	738
021 SHERIFF	66,804	12.8784	3,665		3,665	298	3,963
0211 SO BAILIFF	2,529	0.4875	139		139	11	150
031 JAIL	24,928	4.8056	1,368		1,368	110	1,478
035 PROBATION	23,949	4.6169	1,314		1,314	105	1,419
02528 LOCAL COMM CORRCTN	4,197	0.8091	230		230	18	248
2531 COMM CORRRTN PRFRM INCENT	2,175	0.4193	119		119	10	129
036 VICTIM WITN	5,585	1.0767	306		306	25	331
0363 YOUTH OFFEND GNT	1,618	0.3119	89		89	7	96
034 CO VICTIM WITN SRV-XC 2036	1,012	0.1951	56		56	4	60
059 AG ADM SERV	10,738	2.0701	589		589	47	636
060 AG COMM	10,243	1.9747	562		562	45	607
061 WTR MGT	2,964	0.5714	163		163	13	176



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

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2070 CLERK/RECOR	8,224	1.5854	451		451	36	487
2071 CORONER	1,012	0.1951	56		56	4	60
2076 PLANN/BLDG	6,056	1.1675	332		332	27	359
2077 ANIMAL CTRL	2,507	0.4833	138		138	11	149
2081 OES	1,239	0.2389	68		68	5	73
2083 PUBLIC ADMN	30	0.0058	2		2		2
3010 PUBLIC WORKS/ROADS	44,532	8.5849	2,444		2,444	196	2,640
4010 BEHAVIORIAL HEALTH ADMIN SERV	20,409	3.9345	1,120		1,120	90	1,210
4011 SUBSTANCE ABUSE SERVICES	1,012	0.1951	56		56	4	60
4012 HEALTH	22,634	4.3634	1,242		1,242	100	1,342
4013 MENTAL HEALTH	45,786	8.8267	2,513		2,513	202	2,715
4015 AIR/WTR POLL CON	3,553	0.6850	195		195	16	211
4019 ENVIRONMENTAL HEALTH	7,565	1.4584	415		415	33	448
5010 WELFARE ADMIN #108	21,690	4.1814	1,190		1,190	96	1,286
5011 WELFARE #108	5,101	0.9834	280		280	22	302
5012 IN HOME SUPP SERV 07526	93	0.0179	5		5		5
5033 SR NUTRITON	2,022	0.3898	111		111	9	120
5051 VET SERV	1,844	0.3555	101		101	8	109
6021 LIBRARY	16,342	3.1504	897		897	72	969
6031 AG EXTENS	3,290	0.6342	181		181	14	195
1075 MIGRANT HOUSING	3,465	0.6680	190		190	15	205
04006 EAST PARK RESERVOIR	2,268	0.4372	124		124	10	134
04000 SOLID WASTE	4,134	0.7970	227		227	18	245
04001 AIRPORT ENTRPSE	350	0.0675	19		19	2	21
04002 TRANSIT AGENCY	4,688	0.9038	257		257	21	278
OUTSIDE AGENCIES	2,551	0.4918	140		140	11	151
SubTotal	518,724	100.0000	28,467		28,467	2,248	30,715
Total	518,724	100.0000	28,467		28,467	2,248	30,715

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

Allocation Basis: DEPT ASSISTANCE - PERSONNEL

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



All Monetary Values Are \$ Dollars
MAXCars © 2019 MAXIMUS, INC.
Report Output Prepared By COLUSA COUNTY

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

Activity - MAINTENANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
I012 CAO	18,795	4.2496	1,273		1,273		1,273
I021 AUDITOR	20,474	4.6292	1,387		1,387	114	1,501
I022 TREASURER	3,160	0.7145	214		214	18	232
I031 CNTY CNSL	5,935	1.3419	402		402	33	435
I040 PERSONNEL	25,878	5.8511	1,753		1,753	144	1,897
I074 CUSTODIAN	2,555	0.5777	173		173	14	187
I101 RISK MANAGEMENT/INSURANCE	5,384	1.2173	365		365	30	395
I108 IT	5,324	1.2038	361		361	30	391
I109 PURCHASING	4,176	0.9442	283		283	23	306
I011 BRD OF SUPV	16,854	3.8107	1,142		1,142	94	1,236
I023 ASSESSOR	21,391	4.8366	1,449		1,449	119	1,568
I0261 REV/REC	2,578	0.5829	175		175	14	189
I051 ELECTIONS	2,664	0.6023	180		180	15	195
I0131 SUPERIOR COURT - CJF	17,619	3.9837	1,193		1,193	98	1,291
I0132 SUP CRT- HIST 20131	39,470	8.9243	2,674		2,674	220	2,894
I016 DIST ATTNV	329	0.0744	22		22	2	24
I017 CHILD SUPP SVCS	288	0.0651	20		20	2	22
I021 SHERIFF	15,518	3.5087	1,051		1,051	87	1,138
I035 PROBATION	12,401	2.8039	840		840	69	909
I060 AG COMM	834	0.1886	56		56	5	61
I065 SITES_PROJ	10,137	2.2920	687		687	57	744
I070 CLERK/RECOR	20,020	4.5266	1,356		1,356	112	1,468
I076 PLANN/BLDG	8,379	1.8945	568		568	47	615
I083 PUBLIC ADMN	294	0.0665	20		20	2	22
I010 PUBLIC WORKS/ROADS	16,172	3.6565	1,095		1,095	90	1,185
I010 BEHAVIORIAL HEALTH ADMIN SERV	8,804	1.9906	596		596	49	645
I011 SUBSTANCE ABUSE SERVICES	3,799	0.8590	257		257	21	278
I012 HEALTH	7,511	1.6983	509		509	42	551



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

Activity - MAINTENANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
4013 MENTAL HEALTH	11,344	2.5649	768		768	63	831
002936 MENTAL HLTH SERV FUND	1,260	0.2849	85		85	7	92
002946 SAFE HEAVEN PROJ 002940	3,241	0.7328	220		220	18	238
4019 ENVIRONMENTAL HEALTH	22,245	5.0296	1,507		1,507	124	1,631
5011 WELFARE #108	13,252	2.9963	898		898	74	972
5051 VET SERV	81	0.0183	5		5		5
5061 SR CITIZENS	4,420	0.9994	299		299	25	324
6021 LIBRARY	60,862	13.7608	4,122		4,122	341	4,463
6022 ADULT LITERACY	889	0.2010	60		60	5	65
6031 AG EXTENS	37	0.0084	3		3		3
7032 COL VET	15,079	3.4094	1,021		1,021	84	1,105
7033 MAX VET	32	0.0072	2		2		2
1075 MIGRANT HOUSING	174	0.0393	12		12	1	13
04001 AIRPORT ENTRPSE	5,255	1.1882	356		356	29	385
04002 TRANSIT AGENCY	2,032	0.4594	138		138	11	149
OUTSIDE AGENCIES	5,332	1.2056	361		361	30	391
SubTotal	442,278	100.0000	29,958		29,958	2,363	32,321
Total	442,278	100.0000	29,958		29,958	2,363	32,321

Allocation Basis: DEPT ASSISTANCE - MAINTENANCE

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

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

Activity - CUSTODIAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
012 CAO	10,917	3.0643	227		227		227
021 AUDITOR	19,033	5.3424	396		396	32	428
022 TREASURER	8,758	2.4583	182		182	15	197
031 CNTY CNSL	7,006	1.9665	146		146	12	158
040 PERSONNEL	5,041	1.4150	105		105	9	114
073 MAINTENANCE	9,163	2.5720	191		191	15	206
074 CUSTODIAN	4,154	1.1660	86		86	7	93
101 RISK MANAGEMENT/INSURANCE	1,031	0.2894	21		21	2	23
108 IT	7,278	2.0429	151		151	12	163
109 PURCHASING	9,769	2.7421	203		203	16	219
011 BRD OF SUPV	23,102	6.4845	481		481	39	520
023 ASSESSOR	23,103	6.4848	481		481	39	520
0261 REV/REC	1,393	0.3910	29		29	2	31
051 ELECTIONS	6,850	1.9227	143		143	12	155
0131 SUPERIOR COURT - CJF	10,480	2.9416	218		218	18	236
0132 SUP CRT- HIST 20131	16,136	4.5292	336		336	27	363
0133 SUP CRT - BNKR 20131	3,797	1.0658	79		79	6	85
016 DIST ATTN	3,373	0.9468	70		70	6	76
021 SHERIFF	724	0.2032	15		15	1	16
035 PROBATION	36,762	10.3187	768		768	64	832
036 VICTIM WITN	227	0.0637	5		5		5
065 SITES_PROJ	166	0.0466	3		3		3
070 CLERK/RECOR	26,075	7.3190	543		543	44	587
076 PLANN/BLDG	7,037	1.9752	146		146	12	158
083 PUBLIC ADMN	879	0.2467	18		18	1	19
02258 DA INDIAN GAMNG 2016	305	0.0856	6		6	1	7
010 PUBLIC WORKS/ROADS	21,443	6.0189	446		446	36	482
010 BEHAVIORIAL HEALTH ADMIN SERV	13,639	3.8283	284		284	23	307



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

Activity - CUSTODIAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
4011 SUBSTANCE ABUSE SERVICES	5,885	1.6519	122		122	10	132
4012 HEALTH	57	0.0160	1		1		1
4013 MENTAL HEALTH	17,573	4.9326	366		366	30	396
002936 MENTAL HLTH SERV FUND	1,953	0.5482	41		41	3	44
002946 SAFE HEAVEN PROJ 002940	67	0.0188	1		1		1
4019 ENVIRONMENTAL HEALTH	9,777	2.7443	203		203	17	220
5010 WELFARE ADMIN #108	3	0.0008					
5011 WELFARE #108	98	0.0275	2		2		2
5061 SR CITIZENS	8,163	2.2913	170		170	14	184
6021 LIBRARY	32,848	9.2201	684		684	55	739
6022 ADULT LITERACY	1,420	0.3986	30		30	2	32
7032 COL VET	484	0.1359	10		10	1	11
OUTSIDE AGENCIES	295	0.0828	6		6		6
SubTotal	356,264	100.0000	7,415		7,415	583	7,998
Total	356,264	100.0000	7,415		7,415	583	7,998

Allocation Basis: DEPT ASSISTANCE - CUSTODIAN

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

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

Activity - IT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1012 CAO	9,318	1.9878	174		174		174
1021 AUDITOR	16,733	3.5697	313		313	25	338
1022 TREASURER	5,990	1.2779	112		112	9	121
1031 CNTY CNSL	8,579	1.8302	160		160	13	173
1040 PERSONNEL	7,483	1.5964	140		140	11	151
1073 MAINTENANCE	8,802	1.8777	164		164	13	177
074 CUSTODIAN	4,770	1.0176	89		89	7	96
101 RISK MANAGEMENT/INSURANCE	2,516	0.5367	47		47	4	51
108 IT	4,430	0.9451	83		83	7	90
109 PURCHASING	2,696	0.5751	50		50	4	54
011 BRD OF SUPV	6,642	1.4169	124		124	10	134
023 ASSESSOR	12,310	2.6261	230		230	19	249
0261 REV/REC	27	0.0058	1		1		1
051 ELECTIONS	3,982	0.8495	74		74	6	80
092 ADVERTISING	3	0.0006					
103 EE_BENEFITS	50	0.0107	1		1		1
106 SURVERYOR	2	0.0004					
107 REFUNDS	39	0.0083	1		1		1
10131 SUPERIOR COURT - CJF	104	0.0222	2		2		2
014 GRAND JURY	179	0.0382	3		3		3
016 DIST ATTNY	23,155	4.9397	433		433	35	468
0161 DA WEL/INV	1,095	0.2336	20		20	2	22
017 CHILD SUPP SVCS	9,027	1.9257	169		169	14	183
019 PUBL DEFEND	127	0.0271	2		2		2
020 COMMUNICTNS	3,424	0.7304	64		64	5	69
021 SHERIFF	23,946	5.1084	447		447	36	483
0211 SO BAILIFF	2,761	0.5890	52		52	4	56
024 SHF-BOATING 2021	103	0.0220	2		2		2



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

Activity - IT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2022 DRUG PREVENTTION	118	0.0252	2		2		2
2031 JAIL	7,026	1.4989	131		131	11	142
2033 JUV FAC	14	0.0030					
2035 PROBATION	26,213	5.5921	490		490	39	529
002528 LOCAL COMM CORRCTN	4,956	1.0573	93		93	7	100
02531 COMM CORRTN PRFRM INCENT	2,513	0.5361	47		47	4	51
2036 VICTIM WITN	1,300	0.2773	24		24	2	26
20363 YOUTH OFFEND GNT	1,813	0.3868	34		34	3	37
2034 CO VICTIM WITN SRV-XC 2036	1,146	0.2445	21		21	2	23
2050 FLD WTR CON	14	0.0030					
2059 AG ADM SERV	5,391	1.1501	101		101	8	109
2060 AG COMM	21,591	4.6060	403		403	33	436
2061 WTR MGT	1,203	0.2566	22		22	2	24
2065 SITES_PROJ	2,499	0.5331	47		47	4	51
2070 CLERK/RECOR	11,016	2.3501	206		206	17	223
2071 CORONER	1,313	0.2801	25		25	2	27
2076 PLANN/BLDG	13,145	2.8042	246		246	20	266
2077 ANIMAL CTRL	2,394	0.5107	45		45	4	49
2080 TRAPPER	4	0.0009					
2081 OES	1,497	0.3194	28		28	2	30
20811 HOME SECUR 2081	21	0.0045					
2083 PUBLIC ADMN	103	0.0220	2		2		2
02340 SHERIFF-SLESF 2021	84	0.0179	2		2		2
3010 PUBLIC WORKS/ROADS	26,009	5.5485	486		486	39	525
4010 BEHAVIORIAL HEALTH ADMIN SERV	7,829	1.6702	146		146	12	158
4011 SUBSTANCE ABUSE SERVICES	1,686	0.3597	32		32	3	35
4012 HEALTH	1,987	0.4239	37		37	3	40
4013 MENTAL HEALTH	75,240	16.0512	1,411		1,411	115	1,526

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

Activity - IT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
02936 MENTAL HLTH SERV FUND	410	0.0875	8		8	1	9
02939 MHSA EDUC & TRAIN 002936	18	0.0038					
02940 MHSA PREV & EARLY INTERV	168	0.0358	3		3		3
02947 MHSA-HOUSING	115	0.0245	2		2		2
015 AIR/WTR POLL CON	3,397	0.7247	63		63	5	68
019 ENVIRONMENTAL HEALTH	1,502	0.3204	28		28	2	30
023 AMBULANCE	81	0.0173	2		2		2
031 CALIF CHILDRENS SRV 4012	7	0.0015					
02583 CHILDRENS TRUST FUND	13	0.0028					
010 WELFARE ADMIN #108	4,563	0.9734	85		85	7	92
011 WELFARE #108	1,623	0.3462	30		30	2	32
012 IN HOME SUPP SERV 07526	15	0.0032					
032 INDG BURIAL	1	0.0002					
033 SR NUTRITON	131	0.0279	2		2		2
041 JUV CRT WRD	13	0.0028					
051 VET SERV	1,113	0.2374	21		21	2	23
061 SR CITIZENS	26	0.0055					
021 LIBRARY	43,352	9.2483	810		810	65	875
022 ADULT LITERACY	20	0.0043					
031 AG EXTENS	7,430	1.5851	139		139	11	150
013 COUNTYWIDE RECREATION	1	0.0002					
032 COL VET	26	0.0055					
033 MAX VET	40	0.0085	1		1		1
035 WMS VET	42	0.0090	1		1		1
078 FISH AND GAME	1	0.0002					
075 MIGRANT HOUSING	2,787	0.5946	52		52	4	56
4006 EAST PARK RESERVOIR	2,277	0.4858	43		43	3	46
4000 SOLID WASTE	43	0.0092	1		1		1



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

Activity - IT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
04020 LOCAL TRANSPORTATION	8	0.0017					
04001 AIRPORT ENTRPSE	220	0.0469	4		4		4
04022 LOCAL TRANSPORTATION	63	0.0134	1		1		1
04002 TRANSIT AGENCY	13,175	2.8106	246		246	20	266
04060 LAFCO	131	0.0279	2		2		2
OUTSIDE AGENCIES	9,524	2.0318	178		178	14	192
SubTotal	468,754	100.0000	8,760		8,760	692	9,452
Total	468,754	100.0000	8,760		8,760	692	9,452

Allocation Basis: DEPT ASSISTANCE - IT

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

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

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
I012 CAO	6,501	3.2204	884		884		884
I021 AUDITOR	12,043	5.9658	1,638		1,638	134	1,772
I022 TREASURER	12,688	6.2853	1,726		1,726	141	1,867
I031 CNTY CNSL	646	0.3200	88		88	7	95
I040 PERSONNEL	7,550	3.7401	1,027		1,027	84	1,111
I073 MAINTENANCE	11,919	5.9044	1,621		1,621	132	1,753
I074 CUSTODIAN	548	0.2715	75		75	6	81
I101 RISK MANAGEMENT/INSURANCE	252	0.1248	34		34	3	37
108 IT	2,584	1.2801	351		351	29	380
109 PURCHASING	1,981	0.9813	269		269	22	291
011 BRD OF SUPV	7,872	3.8996	1,071		1,071	87	1,158
023 ASSESSOR	8,487	4.2043	1,154		1,154	94	1,248
0261 REV/REC	30	0.0149	4		4		4
051 ELECTIONS	16,164	8.0073	2,198		2,198	179	2,377
103 EE_BENEFITS	13	0.0064	2		2		2
I014 GRAND JURY	1,384	0.6856	188		188	15	203
016 DIST ATTN	5,064	2.5086	689		689	56	745
0161 DA WEL/INV	112	0.0555	15		15	1	16
017 CHILD SUPP SVCS	2,561	1.2687	348		348	28	376
019 PUBL DEFEND	11	0.0054	1		1		1
020 COMMUNICTNS	246	0.1219	33		33	3	36
021 SHERIFF	11,241	5.5685	1,529		1,529	125	1,654
0211 SO BAILIFF	7	0.0035	1		1		1
024 SHF-BOATING 2021	90	0.0446	12		12	1	13
022 DRUG PREVENTTION	27	0.0134	4		4		4
031 JAIL	896	0.4439	122		122	10	132
035 PROBATION	4,212	2.0865	573		573	47	620
02528 LOCAL COMM CORRCTN	1,407	0.6970	191		191	16	207



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

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
02531 COMM CORR TN PRFRM INCENT	13	0.0064	2		2		2
2036 VICTIM WITN	1,845	0.9140	251		251	20	271
20363 YOUTH OFFEND GNT	1,225	0.6068	167		167	14	181
2034 CO VICTIM WITN SRV-XC 2036	306	0.1516	42		42	3	45
2050 FLD WTR CON	96	0.0476	13		13	1	14
2059 AG ADM SERV	543	0.2690	74		74	6	80
2060 AG COMM	2,625	1.3004	357		357	29	386
2061 WTR MGT	267	0.1323	36		36	3	39
2065 SITES_PROJ	218	0.1080	30		30	2	32
2070 CLERK/RECOR	5,121	2.5368	696		696	57	753
2071 CORONER	129	0.0639	18		18	1	19
2076 PLANN/BLDG	4,031	1.9969	548		548	45	593
2077 ANIMAL CTRL	44	0.0218	6		6		6
2081 OES	279	0.1382	38		38	3	41
20811 HOME SECUR 2081	74	0.0367	10		10	1	11
2083 PUBLIC ADMN	7	0.0035	1		1		1
002327 JAIL INMATE WELFARE 2031	69	0.0342	9		9	1	10
02340 SHERIFF-SLESF 2021	207	0.1025	28		28	2	30
3010 PUBLIC WORKS/ROADS	10,658	5.2797	1,449		1,449	118	1,567
4010 BEHAVIORIAL HEALTH ADMIN SERV	828	0.4102	113		113	9	122
4011 SUBSTANCE ABUSE SERVICES	816	0.4042	111		111	9	120
4012 HEALTH	7,323	3.6276	996		996	81	1,077
4013 MENTAL HEALTH	6,694	3.3160	910		910	74	984
002936 MENTAL HLTH SERV FUND	30	0.0149	4		4		4
002939 MHSA EDUC & TRAIN 002936	197	0.0976	27		27	2	29
002940 MHSA PREV & EARLY INTERV	21	0.0104	3		3		3
002947 MHSA-HOUSING	242	0.1199	33		33	3	36
4015 AIR/WTR POLL CON	782	0.3874	106		106	9	115

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

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
019 ENVIRONMENTAL HEALTH	1,594	0.7896	217		217	18	235
010 WELFARE ADMIN #108	1,450	0.7183	197		197	16	213
011 WELFARE #108	20,933	10.3692	2,848		2,848	237	3,085
012 IN HOME SUPP SERV 07526	8	0.0040	1		1		1
033 SR NUTRITON	1,039	0.5147	141		141	12	153
041 JUV CRT WRD	68	0.0337	9		9	1	10
051 VET SERV	547	0.2710	74		74	6	80
021 LIBRARY	6,966	3.4508	947		947	77	1,024
022 ADULT LITERACY	950	0.4706	129		129	11	140
031 AG EXTENS	233	0.1154	32		32	3	35
013 COUNTYWIDE RECREATION	13	0.0064	2		2		2
078 FISH AND GAME	562	0.2784	76		76	6	82
075 MIGRANT HOUSING	2,514	1.2454	342		342	28	370
4006 EAST PARK RESERVOIR	27	0.0134	4		4		4
4000 SOLID WASTE	7	0.0035	1		1		1
4001 AIRPORT ENTRPSE	2,176	1.0779	296		296	24	320
4002 TRANSIT AGENCY	810	0.4013	110		110	9	119
4060 LAFCO	7	0.0035	1		1		1
OUTSIDE AGENCIES	737	0.3651	100		100	8	108
SubTotal	201,867	100.0000	27,453		27,453	2,169	29,622
Total	201,867	100.0000	27,453		27,453	2,169	29,622

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



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

Receiving Department	Total	BUDGET PREP	PERSONNEL	MAINTENANCE	CUSTODIAN	IT	PURCHASING
1012 CAO	4,601	1,592	451	1,273	227	174	884
1021 AUDITOR	8,258	2,989	1,230	1,501	428	338	1,772
1022 TREASURER	3,970	1,207	346	232	197	121	1,867
1031 CNTY CNSL	2,615	1,480	274	435	158	173	95
1040 PERSONNEL	4,722	1,235	214	1,897	114	151	1,111
1073 MAINTENANCE	4,381	1,983	262	0	206	177	1,753
1074 CUSTODIAN	1,505	774	274	187	93	96	81
1101 RISK	1,864	282	1,076	395	23	51	37
1108 IT	2,653	1,389	240	391	163	90	380
1109 PURCHASING	2,508	1,517	121	306	219	54	291
1011 BRD OF SUPV	6,260	3,212	0	1,236	520	134	1,158
1023 ASSESSOR	7,094	2,561	948	1,568	520	249	1,248
10261 REV/REC	283	58	0	189	31	1	4
1051 ELECTIONS	4,056	1,075	174	195	155	80	2,377
1092 ADVERTISING	6	6	0	0	0	0	0
1103 EE_BENEFITS	29	26	0	0	0	1	2
1106 SURVERYOR	145	145	0	0	0	0	0
1107 REFUNDS	183	182	0	0	0	1	0
20131 SUPERIOR COURT -	3,053	1,524	0	1,291	236	2	0
20132 SUP CRT- HIST 20131	3,257	0	0	2,894	363	0	0
20133 SUP CRT - BNKR	85	0	0	0	85	0	0
2014 GRAND JURY	262	56	0	0	0	3	203
2016 DIST ATTNY	6,073	3,826	934	24	76	468	745
20161 DA WEL/INV	411	313	60	0	0	22	16
2017 CHILD SUPP SVCS	2,395	1,510	304	22	0	183	376
2019 PUBL DEFEND	701	698	0	0	0	2	1
2020 COMMUNICTNS	2,668	1,825	738	0	0	69	36
2021 SHERIFF	18,545	11,291	3,963	1,138	16	483	1,654
20211 SO BAILIFF	1,032	825	150	0	0	56	1
2024 SHF-BOATING 2021	352	337	0	0	0	2	13
202344 SHF-CLAMMET	113	113	0	0	0	0	0
2022 DRUG PREVENTTION	471	465	0	0	0	2	4
2031 JAIL	9,744	7,992	1,478	0	0	142	132
2033 JUV FAC	1,092	1,092	0	0	0	0	0
2035 PROBATION	8,354	4,045	1,419	909	832	529	620
202528 LOCAL COMM	2,098	1,543	248	0	0	100	207



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

Receiving Department	Total	BUDGET PREP	PERSONNEL	MAINTENANCE	CUSTODIAN	IT	PURCHASING
02531 COMM CORR TN	629	447	129	0	0	51	2
2036 VICTIM WITN	944	311	331	0	5	26	271
20363 YOUTH OFFEND GNT	586	272	96	0	0	37	181
2034 CO VICTIM WITN	343	215	60	0	0	23	45
2050 FLD WTR CON	674	660	0	0	0	0	14
2059 AG ADM SERV	2,066	1,241	636	0	0	109	80
2060 AG COMM	4,312	2,822	607	61	0	436	386
2061 WTR MGT	1,174	935	176	0	0	24	39
2065 SITES_PROJ	1,544	714	0	744	3	51	32
2070 CLERK/RECOR	4,360	842	487	1,468	587	223	753
2071 CORONER	456	350	60	0	0	27	19
2076 PLANN/BLDG	3,793	1,802	359	615	158	266	593
2077 ANIMAL CTRL	739	535	149	0	0	49	6
2080 TRAPPER	154	154	0	0	0	0	0
2081 OES	648	504	73	0	0	30	41
20811 HOME SECUR 2081	20	9	0	0	0	0	11
2083 PUBLIC ADMN	78	32	2	22	19	2	1
002258 DA INDIAN GAMNG	123	116	0	0	7	0	0
002327 JAIL INMATE	82	72	0	0	0	0	10
002329 DRUG	19	19	0	0	0	0	0
02331 CIVIL FEE CAP PROJ	10	10	0	0	0	0	0
02340 SHERIFF-SLESF 2021	185	153	0	0	0	2	30
002657 CC SERV AREA #2	181	181	0	0	0	0	0
3010 PUBLIC	27,122	20,723	2,640	1,185	482	525	1,567
4010 BEHAVIORIAL HEALTH	4,265	1,823	1,210	645	307	158	122
4011 SUBSTANCE ABUSE	1,710	1,085	60	278	132	35	120
4012 HEALTH	7,183	4,172	1,342	551	1	40	1,077
4013 MENTAL HEALTH	19,390	12,938	2,715	831	396	1,526	984
002936 MENTAL HLTH	2,194	2,045	0	92	44	9	4
002939 MHSA EDUC &	75	46	0	0	0	0	29
002940 MHSA PREV &	556	550	0	0	0	3	3
002941 MHSA INNOVATION	265	265	0	0	0	0	0
002947 MHSA-HOUSING	280	242	0	0	0	2	36
002946 SAFE HEAVEN	239	0	0	238	1	0	0
4015 AIR/WTR POLL CON	1,358	964	211	0	0	68	115
4019 ENVIRONMENTAL	3,869	1,305	448	1,631	220	30	235
4023 AMBULANCE	654	652	0	0	0	2	0

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

Receiving Department	Total	BUDGET PREP	PERSONNEL	MAINTENANCE	CUSTODIAN	IT	PURCHASING
4031 CALIF CHILDRNS SRV	35	35	0	0	0	0	0
002583 CHILDRENS TRUST	4	4	0	0	0	0	0
5010 WELFARE ADMIN #108	4,924	3,333	1,286	0	0	92	213
5011 WELFARE #108	18,052	13,659	302	972	2	32	3,085
5012 IN HOME SUPP SERV	6	0	5	0	0	0	1
5032 INDG BURIAL	8	8	0	0	0	0	0
5033 SR NUTRITON	773	498	120	0	0	2	153
5041 JUV CRT WRD	81	71	0	0	0	0	10
5051 VET SERV	395	178	109	5	0	23	80
5061 SR CITIZENS	587	79	0	324	184	0	0
5021 LIBRARY	10,291	2,221	969	4,463	739	875	1,024
5022 ADULT LITERACY	301	64	0	65	32	0	140
5031 AG EXTENS	1,150	767	195	3	0	150	35
7013 COUNTYWIDE	19	17	0	0	0	0	2
7032 COL VET	1,139	23	0	1,105	11	0	0
7033 MAX VET	15	12	0	2	0	1	0
7035 WMS VET	55	54	0	0	0	1	0
2078 FISH AND GAME	97	15	0	0	0	0	82
1075 MIGRANT HOUSING	1,636	992	205	13	0	56	370
1076 MIGRANT HOUSING	54	54	0	0	0	0	0
1078 MIGRANT HOUSING	479	479	0	0	0	0	0
J4006 EAST PARK	1,089	905	134	0	0	46	4
J4000 SOLID WASTE	5,570	5,323	245	0	0	1	1
J4001 AIRPORT ENTRPSE	1,992	1,262	21	385	0	4	320
J4022 LOCAL	1	0	0	0	0	1	0
J4002 TRANSIT AGENCY	812	0	278	149	0	266	119
J4060 LAFCO	364	361	0	0	0	2	1
J7526 IHSS PUBLIC	257	257	0	0	0	0	0
OUTSIDE AGENCIES	3,377	2,529	151	391	6	192	108
Direct Billed	0	0	0	0	0	0	0



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

Receiving Department	Total	BUDGET PREP	PERSONNEL	MAINTENANCE	CUSTODIAN	IT	PURCHASING
Total	261,682	151,574	30,715	32,321	7,998	9,452	29,622

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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
BOARD OF SUPV	6,260	NA	NA	6,260
ASSESSOR	7,094	NA	NA	7,094
REVENUE AND RECOVERY	283	NA	NA	283
ELECTIONS	4,056	NA	NA	4,056
ADVERTISING	6	NA	NA	6
EMPLOYEE BENE	29	NA	NA	29
SURVEYOR	145	NA	NA	145
REFUNDS/REBATES	183	NA	NA	183
JUDICIAL DIST	3,053	NA	NA	3,053
SUP CRT	3,257	NA	NA	3,257
CRT FAC	85	NA	NA	85
GRAND JURY	262	NA	NA	262
DISTRICT ATTN	6,073	NA	NA	6,073
DA WELFARE INVESTIGATOR	411	NA	NA	411
CHILD SUPPORT SERVICES	2,395	NA	NA	2,395
PUBLIC DEFENDER	701	NA	NA	701
COMMUNICATIONS	2,668	NA	NA	2,668
SHERIFF	18,545	NA	NA	18,545
SHERIFF BAILIFF	1,032	NA	NA	1,032
SHERIFF-BOATING	352	NA	NA	352
SHERIFF-CLAMMET GRANT	113	NA	NA	113
DRUG PREVENTION	471	NA	NA	471
JAIL	9,744	NA	NA	9,744
JUVENILE FACILITIES	1,092	NA	NA	1,092
PROBATION	8,354	NA	NA	8,354
LOCAL COMM CORRCTN 002528	2,098	NA	NA	2,098
COMM CORRTN PRFRM INCENT 002531	629	NA	NA	629
VICTIM WITN PROG	944	NA	NA	944
YOUTHFUL OFFENDER GRANT	586	NA	NA	586
DO VICTIM WITNESS SERV-XC	343	NA	NA	343



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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
FLOOD WATER CONVSERVATION	674	NA	NA	674
AG ADMIN SERV	2,066	NA	NA	2,066
AG COMMISSIONER	4,312	NA	NA	4,312
WATER MANAGEMENT	1,174	NA	NA	1,174
SITES RESERVOIR PROJECT	1,544	NA	NA	1,544
CLERK/RECORDER	4,360	NA	NA	4,360
CORONER	456	NA	NA	456
PLANNING/BLDG	3,793	NA	NA	3,793
ANIML CNTRL SERV	739	NA	NA	739
TRAPPER	154	NA	NA	154
OES	648	NA	NA	648
HOMELAND SECURITY	20	NA	NA	20
PUBLIC ADMIN	78	NA	NA	78
DA INDIAN GAMING	123	NA	NA	123
JAIL INMATE WELFARE	82	NA	NA	82
DRUG ENFORCEMENT	19	NA	NA	19
CIVIL FEE CAPITAL PROJ	10	NA	NA	10
SHERIFF-SLESF	185	NA	NA	185
CC SERV AREA #2	181	NA	NA	181
PUBLIC WORKS/ROADS	27,122	NA	NA	27,122
BEHAVORIAL HEALTH ADMIN SERV	4,265	NA	NA	4,265
SUBSTANCE ABUSE SERVICES	1,710	NA	NA	1,710
HEALTH	7,183	NA	NA	7,183
MENTAL HEALTH	19,390	NA	NA	19,390
MENTAL HLTH SERV FUND	2,194	NA	NA	2,194
MHSA EDUC & TRAIN	75	NA	NA	75
MHSA PREV & EARLY INTERV	556	NA	NA	556
MHSA INNOVATION	265	NA	NA	265
MHSA-HOUSING	280	NA	NA	280
SAFE HEAVEN PROJECT	239	NA	NA	239

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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
AIR/WTR POLL CON	1,358	NA	NA	1,358
ENVIRONMENTAL HEALTH	3,869	NA	NA	3,869
AMBULANCE SERV	654	NA	NA	654
CALIF CHILDRNS SRV	35	NA	NA	35
CHILDRENS TRUST	4	NA	NA	4
WELFARE ADMIN #108	4,924	NA	NA	4,924
WELFARE #108	18,052	NA	NA	18,052
N HOME SUPPORT SERV	6	NA	NA	6
NDIGENT BURIAL	8	NA	NA	8
SR NUTRITION PROGRAM	773	NA	NA	773
JUV CTR WARDS	81	NA	NA	81
VETERAN SERVICES	395	NA	NA	395
SENIOR CITIZENS	587	NA	NA	587
LIBRARY	10,291	NA	NA	10,291
ADULT LITERACY	301	NA	NA	301
AG EXTENSIONS	1,150	NA	NA	1,150
COUNTYWIDE RECREATION	19	NA	NA	19
COLUSA VET HALL	1,139	NA	NA	1,139
MAXWELL VET HALL	15	NA	NA	15
MMS VET HALL	55	NA	NA	55
FISH AND GAME	97	NA	NA	97
I075 MIGRANT HOUSING DEPT	1,636	NA	NA	1,636
I076 MIGRANT HOUSING 1075	54	NA	NA	54
I078 MIGRANT HOUSING 1075	479	NA	NA	479
EAST PARK RESERVOIR	1,089	NA	NA	1,089
SOLID WASTE	5,570	NA	NA	5,570
AIRPORT ENTRPSE	1,992	NA	NA	1,992
LOCAL TRANSPORTATION PLANNING	1	NA	NA	1
TRANSIT AGENCY	812	NA	NA	812
AFCO	364	NA	NA	364



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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
IHSS PUBLIC AUTHORITY	257	NA	NA	257
OUTSIDE AGENCIES	3,377	NA	NA	3,377
Department Total:	224,605	0	0	224,605
Grand Total:	224,605	0	0	224,605

COLUSA COUNTY
Schedule 3.1 Narrative Description of 2017-2018 Costs to be Allocated
For Department 1021 AUDITOR-CONTROLLER

The Auditor-Controller, as the Chief Accounting and Disbursing Officer of the County, maintains the accounts of county government, school districts, special districts, and trusts. The costs relating to this department were divided into nine different functions using salary allocations based on actual employee time records. Retiree OPEB is now included in Salaries & Benefits as a result of it now being allowable because of the County entering into an irrevocable OPEB Trust Fund (Section 115 Trust).

CLAIM ACCOUNTING

The Claim Accounting function involved all steps in the payment of County claims and bills including the auditing of claims, the check writing process, the check clearing process, and bank reconciliation. The costs related to the Claim Accounting function was based on the cost of time spent on claim accounting and was allocated to departments by the number of claims processed and paid during the 2017-2018 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 6/30/2018.

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 2017-2018 Fiscal Year, the amount direct billed to Outside Agencies for the recoupment of Internal Auditing cost was recorded as revenue in the Auditor-Controller Dept. #1021-466200 in the amount of \$11,791.

COST PLAN PREP

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

BUDGET PREP

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

DHHS—WELFARE PAYROLL

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

INSURANCE ADMINISTRATION

During the 2014-2015 Fiscal Year, the duties of the Risk Manager and Assistant Risk Manager who serve as administrators for the risk management program shifted from the Auditor-Controller and Assistant Auditor-Controller to the County Administrative Officer. This function is in the cost plan to add the cost associated with Assistant Auditor-Controller's time spent on insurance.

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 2017-2018 fiscal year, which offset expenses as a cost adjustment, was as follows:

<u>Amount</u>	<u>Revenue Acct</u>	<u>Description</u>	<u>Function</u>
\$0	#1021-454680	State Mandated Reimbursement	General Government
\$21,260	#1021-466105	Property Tax Admin Costs	General Government
\$36,533	#1021-466170	Supplemental Assessment Admin	General Government
\$33,520	#1021-466175	Direct Assessment Fees	General Government
\$269	#1021-466205	Alcohol Admin Fee	General Government
\$54	#1021-466290	Workers Comp Alternate Sentencing	General Government
\$18	#1021-479319	Misc. Grant-Outside Source	Budget Prep & General Government
<u>\$ 91,654</u>	Total Revenue offset to expenses		

DIRECT BILLED

The amounts direct billed for the 2017-2018 fiscal year were for the reimbursement of services provided by Auditor-Controller Department personnel as follows:

<u>Amount</u>	<u>Account</u>	<u>Reimbursement Description</u>	<u>Function</u>
\$11,791	1021-466200	#99999 Outside Agency Audits	Internal Auditing
<u>\$18,959</u>	Total Direct Billed		

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

\$880,272	Total Budget 2017-2018 Actual Expenditures
<u>\$435,118</u>	Add back Transfers and Reimbursements
<u>\$1,315,390</u>	Total Expenditures

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,315,393			1,315,393
FIXED ASSETS	(901)			
Total Deductions:	(901)			(901)
BUILDING DEPREC	6,409		6,409	
EQUIPMENT DEPREC	3,679		3,679	
1012 CAO	7,641	617	8,258	
1021 AUDITOR		12,033	12,033	
1022 TREASURER		2,439	2,439	
1031 CNTY CNSL		6,630	6,630	
1040 PERSONNEL		12,106	12,106	
1073 MAINTENANCE		7,661	7,661	
1074 CUSTODIAN		20,916	20,916	
1101 RISK MANAGEMENT/INSURANCE		158	158	
1108 IT		15,091	15,091	
1109 PURCHASING		5,414	5,414	
Total Allocated Additions:	17,729	83,065	100,794	100,794
#454680 St MANDATED REIMB	0			
#466105 PROP TX ADMIN FEE	(21,260)			
#466170 SUPPL ADMIN FEE	(36,533)			
#466175 DIRECT ASSMT FEE	(33,520)			
#466205 ADMIN CHRG-ALCOHOL	(269)			
#466290 W/C ADMIN ALT SENT	(54)			
#4793900 CANCELED WARRANTS	0			
#479319 MISC GRANT-OUTSIDE SOURCE	(18)			
#479360 MISC REVENUE	0			
#479470 MISC-OTHER REFUNDS	0			
Total Departmental Cost Adjustments:	(91,654)			(91,654)
Total To Be Allocated:	1,240,567	83,065		1,323,632



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

	Total	General & Admin	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT
Vages & Benefits					
SALARIES & BENEFITS	1,216,577	112,206	192,300	215,371	39,105
Other Expense & Cost					
53060 COMMUNICATIONS	2,781	2,781	0	0	0
53061 COMMUNATIONS-CELL	1,680	1,680	0	0	0
53090 HOUSEHOLD	0	0	0	0	0
53100 INSURANCE	1,794	1,794	0	0	0
53120 MAINT EQUIP	3,180	0	1,060	530	0
53121 MAINT SOFTWARE	28,227	0	15,397	4,580	937
53130 MAINT STRU	3	3	0	0	0
53140 MEDICAL,DENTAL	0	0	0	0	0
53150 MEMBERSHIPS	396	396	0	0	0
53163 FINANCE/LATE CHARGE	0	0	0	0	0
53170 OFFICE EXP	6,394	1,398	1,915	1,183	0
53171 POSTAGE	5,031	0	4,511	200	0
53180 PROF SERV	12,015	272	683	691	683
53190 PUBL/NOTICE	55	55	0	0	0
53200 RENTS/LEASES	2,510	2,510	0	0	0
53230 SPEC DEPT EXP	282	0	0	282	0
53231 SOFTWARE	27,282	0	682	0	0
53250 TRANS/TRAVEL	4,262	2,550	0	581	205
53251 EDUC/TRAINING	2,023	1,273	0	0	0
*FIXED ASSETS	901	901	0	0	0
Departmental Totals					
Total Expenditures	1,315,393	127,819	216,548	223,418	40,930
Deductions					
Total Deductions	(901)	(901)	0	0	0
Cost Adjustments					
#454680 St MANDATED REIMB	0	0	0	0	0
#466105 PROP TX ADMIN FEE	(21,260)	0	0	0	0
#466170 SUPPL ADMIN FEE	(36,533)	0	0	0	0
#466175 DIRECT ASSMT FEE	(33,520)	0	0	0	0
#466205 ADMIN CHRG-ALCOHOL	(269)	0	0	0	0
#466290 W/C ADMIN ALT SENT	(54)	0	0	0	0
#4793900 CANCELED WARRANTS	0	0	0	0	0
#479319 MISC GRANT-OUTSIDE SOURCE	(18)	0	0	0	0
#479360 MISC REVENUE	0	0	0	0	0
#479470 MISC-OTHER REFUNDS	0	0	0	0	0



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

	Total	General & Admin	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT
Functional Cost	1,222,838	126,918	216,548	223,418	40,930
Allocation Step 1					
Inbound- All Others	17,729	17,729	0	0	0
Reallocate Admin Costs		(144,647)	26,658	27,497	5,034
Unallocated Costs	(514,539)	0	0	0	0
1st Allocation	726,028	0	243,206	250,915	45,964
Allocation Step 2					
Inbound- All Others	83,065	83,065	0	0	0
Reallocate Admin Costs		(83,065)	15,309	15,791	2,891
Unallocated Costs	(37,371)	0	0	0	0
2nd Allocation	45,694	0	15,309	15,791	2,891
Total For 1010210 1021 AUDITOR					
Total Allocated	771,722	0	258,515	266,706	48,855



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

	COST PLAN PREP	BUDGET PREP	WELFARE PAYROLL	INSURANCE ADMIN	SINGLE AUDIT
Pages & Benefits					
SALARIES & BENEFITS	31,143	82,515	5,412	871	0
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	530	530	0	0	0
53121 MAINT SOFTWARE	1,650	4,657	0	0	0
53130 MAINT STRU	0	0	0	0	0
53140 MEDICAL,DENTAL	0	0	0	0	0
53150 MEMBERSHIPS	0	0	0	0	0
53163 FINANCE/LATE CHARGE	0	0	0	0	0
53170 OFFICE EXP	949	949	0	0	0
53171 POSTAGE	50	20	0	0	0
53180 PROF SERV	0	3,486	0	0	6,200
53190 PUBL/NOTICE	0	0	0	0	0
53200 RENTS/LEASES	0	0	0	0	0
53230 SPEC DEPT EXP	0	0	0	0	0
53231 SOFTWARE	0	26,600	0	0	0
53250 TRANS/TRAVEL	0	0	0	0	0
53251 EDUC/TRAINING	0	0	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	34,322	118,757	5,412	871	6,200
Deductions					
Total Deductions	0	0	0	0	0
Post Adjustments					
#454680 St MANDATED REIMB	0	0	0	0	0
#466105 PROP TX ADMIN FEE	0	0	0	0	0
#466170 SUPPL ADMIN FEE	0	0	0	0	0
#466175 DIRECT ASSMT FEE	0	0	0	0	0
#466205 ADMIN CHRGR-ALCOHOL	0	0	0	0	0
#466290 W/C ADMIN ALT SENT	0	0	0	0	0
#4793900 CANCELED WARRANTS	0	0	0	0	0
#479319 MISC GRANT-OUTSIDE SOURCE	0	0	0	0	0
#479360 MISC REVENUE	0	0	0	0	0
#479470 MISC-OTHER REFUNDS	0	0	0	0	0



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

	COST PLAN PREP	BUDGET PREP	WELFARE PAYROLL	INSURANCE ADMIN	SINGLE AUDIT
Functional Cost	34,322	118,757	5,412	871	6,200
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	4,224	14,624	665	101	767
Unallocated Costs	0	0	0	0	0
1st Allocation	38,546	133,381	6,077	972	6,967
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	2,425	8,398	382	58	440
Unallocated Costs	0	0	0	0	0
2nd Allocation	2,425	8,398	382	58	440
Total For 1010210 1021 AUDITOR					
Total Allocated	40,971	141,779	6,459	1,030	7,407



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

	GENERAL GOVT	RETIREE HEALTH
Vages & Benefits		
SALARIES & BENEFITS	525,120	12,534
Other Expense & Cost		
53060 COMMUNICATIONS	0	0
53061 COMMUNATIONS-CELL	0	0
53090 HOUSEHOLD	0	0
53100 INSURANCE	0	0
53120 MAINT EQUIP	530	0
53121 MAINT SOFTWARE	1,006	0
53130 MAINT STRU	0	0
53140 MEDICAL,DENTAL	0	0
53150 MEMBERSHIPS	0	0
53163 FINANCE/LATE CHARGE	0	0
53170 OFFICE EXP	0	0
53171 POSTAGE	250	0
53180 PROF SERV	0	0
53190 PUBL/NOTICE	0	0
53200 RENTS/LEASES	0	0
53230 SPEC DEPT EXP	0	0
53231 SOFTWARE	0	0
53250 TRANS/TRAVEL	926	0
53251 EDUC/TRAINING	750	0
*FIXED ASSETS	0	0
Departmental Totals		
Total Expenditures	528,582	12,534
Deductions		
Total Deductions	0	0
Cost Adjustments		
#454680 St MANDATED REIMB	0	0
#466105 PROP TX ADMIN FEE	(21,260)	0
#466170 SUPPL ADMIN FEE	(36,533)	0
#466175 DIRECT ASSMT FEE	(33,520)	0
#466205 ADMIN CHRGR-ALCOHOL	(269)	0
#466290 W/C ADMIN ALT SENT	(54)	0
#4793900 CANCELED WARRANTS	0	0
#479319 MISC GRANT-OUTSIDE SOURCE	(18)	0
#479360 MISC REVENUE	0	0
#479470 MISC-OTHER REFUNDS	0	0



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

	GENERAL GOVT	RETIREE HEALTH
Functional Cost	436,928	12,534
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	65,077	0
Unallocated Costs	(502,005)	(12,534)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	37,371	0
Unallocated Costs	(37,371)	0
2nd Allocation	0	0
Total For 1010210 1021 AUDITOR		
Total Allocated	0	0

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

Activity - CLAIM ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
012 CAO	153	0.5922	1,440		1,440		1,440
021 AUDITOR	187	0.7238	1,760		1,760		1,760
022 TREASURER	117	0.4528	1,101		1,101	70	1,171
031 CNTY CNSL	173	0.6696	1,628		1,628	104	1,732
040 PERSONNEL	149	0.5767	1,403		1,403	89	1,492
073 MAINTENANCE	752	2.9106	7,079		7,079	452	7,531
074 CUSTODIAN	366	1.4166	3,445		3,445	220	3,665
101 RISK MANAGEMENT/INSURANCE	114	0.4412	1,073		1,073	68	1,141
108 IT	132	0.5109	1,243		1,243	79	1,322
109 PURCHASING	187	0.7238	1,760		1,760	112	1,872
0158 MFH RESERVE FUNDS 1075	3	0.0116	28		28	2	30
02128 ALMOND PARADISE ST LITNG	26	0.1006	245		245	16	261
02129 THOMPSON ST LITNG	12	0.0464	113		113	7	120
02133 WHISPER CRK-CROSS CRK LIT	24	0.0929	226		226	14	240
02334 LIVE SCN FNGRPRNTG 2021	14	0.0542	132		132	8	140
02548 CARL MOYER GRANT 2060	8	0.0310	75		75	5	80
02550 MFH CARE FUNDS 1075	71	0.2748	668		668	43	711
02660 SRV AREA#1 CEN RCH	139	0.5380	1,308		1,308	83	1,391
02817 EMS-OTHER 4012	1	0.0039	9		9	1	10
3000 ARBCKLE-C/C FIRE	480	1.8578	4,518		4,518	288	4,806
3030 MAX FIRE PROT	174	0.6735	1,638		1,638	104	1,742
3033 MAXFIRE PG&E POWPL 03030	2	0.0077	19		19	1	20
3040 PRINCETN FIRE PROT	137	0.5302	1,290		1,290	82	1,372
3050 WMS FIRE PROT	8	0.0310	75		75	5	80
3060 SAC RIV FIRE DIST	425	1.6449	4,001		4,001	255	4,256
3080 ARBCKLE CEM	114	0.4412	1,073		1,073	68	1,141
3090 COLLEGE CTY CEM	81	0.3135	762		762	49	811
3100 COL CEM DIST	327	1.2656	3,078		3,078	196	3,274



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

Activity - CLAIM ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
03103 COL CEM SLE TX-VLT 03100	1	0.0039	9		9	1	10
03110 CYPRESS HLL CEM	17	0.0658	160		160	10	170
03120 GRND ISLAND CEM	43	0.1664	405		405	26	431
03130 MAXWELL CEM	330	1.2772	3,106		3,106	198	3,304
03133 MAX CEM SLE TX-VAULT 03130	1	0.0039	9		9	1	10
03140 PRINCETON CEM	42	0.1626	395		395	25	420
03150 STONYFRD-IND VL CEM	72	0.2787	678		678	43	721
03160 WILLIAMS CEM	177	0.6851	1,666		1,666	106	1,772
03164 WMS CEM SLE TX-VAULT 03160	1	0.0039	9		9	1	10
03175 ARBUCKLE PARK & REC DIST	87	0.3367	819		819	52	871
03177 ARB P/REC-PRK/FAC 03175	188	0.7276	1,770		1,770	113	1,883
03178 ARB P&R DIST-POOLS 03175	36	0.1393	339		339	22	361
03180 MAXWELL REC & PARK DIST	97	0.3754	913		913	58	971
03190 COLUSA BSN DRN	186	0.7199	1,751		1,751	112	1,863
03200 COLUSA RESC CONV	109	0.4219	1,026		1,026	65	1,091
03260 CO MOSQ ABATMNT	409	1.5830	3,850		3,850	246	4,096
03310 REC DIST 1004	14	0.0542	132		132	8	140
03320 REC DIST 2047	39	0.1509	367		367	23	390
03410 COLUSA CO WTRWKS #1	70	0.2709	659		659	42	701
03420 PRINCTN WATRWRKS	65	0.2516	612		612	39	651
03480 CRTNA CRK FLD CTRL/CON	2	0.0077	19		19	1	20
03511 CRTINA CSD RED RNCH ZN2	37	0.1432	348		348	22	370
03512 CRTINA CSD RVR GLN ZN3	54	0.2090	508		508	32	540
03513 CRTINA CSD WILDWD ES ZN4	18	0.0697	169		169	11	180
5031 SOC WELFARE (IND)	56	0.2167	527		527	34	561
1011 BRD OF SUPV	181	0.7005	1,704		1,704	109	1,813
1023 ASSESSOR	217	0.8399	2,043		2,043	130	2,173
1051 ELECTIONS	202	0.7818	1,901		1,901	121	2,022

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

Activity - CLAIM ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
092 ADVERTISING	2	0.0077	19		19	1	20
103 EE_BENEFITS	43	0.1664	405		405	26	431
104 INSURANCE 1101	19	0.0735	179		179	11	190
106 SURVERYOR	23	0.0890	217		217	14	231
107 REFUNDS	22	0.0851	207		207	13	220
0131 SUPERIOR COURT - CJF	92	0.3561	866		866	55	921
014 GRAND JURY	229	0.8863	2,156		2,156	137	2,293
016 DIST ATTN	432	1.6720	4,066		4,066	259	4,325
017 CHILD SUPP SVCS	194	0.7509	1,826		1,826	116	1,942
019 PUBL DEFEND	99	0.3832	932		932	59	991
020 COMMUNICTNS	92	0.3561	866		866	55	921
021 SHERIFF	860	3.3286	8,095		8,095	516	8,611
0211 SO BAILIFF	24	0.0929	226		226	14	240
024 SHF-BOATING 2021	102	0.3948	960		960	61	1,021
02344 SHF-CLAMMET GRANT 2022	1	0.0039	9		9	1	10
022 DRUG PREVENTTION	101	0.3909	951		951	61	1,012
031 JAIL	470	1.8191	4,424		4,424	282	4,706
033 JUV FAC	12	0.0464	113		113	7	120
035 PROBATION	414	1.6024	3,897		3,897	249	4,146
02528 LOCAL COMM CORRCTN	530	2.0513	4,989		4,989	318	5,307
036 VICTIM WITN	60	0.2322	565		565	36	601
0363 YOUTH OFFEND GNT	42	0.1626	395		395	25	420
034 CO VICTIM WITN SRV-XC 2036	36	0.1393	339		339	22	361
050 FLD WTR CON	47	0.1819	442		442	28	470
059 AG ADM SERV	163	0.6309	1,534		1,534	98	1,632
060 AG COMM	231	0.8941	2,174		2,174	139	2,313
061 WTR MGT	83	0.3212	781		781	50	831
065 SITES_PROJ	60	0.2322	565		565	36	601



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

Activity - CLAIM ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2070 CLERK/RECOR	162	0.6270	1,525		1,525	97	1,622
2071 CORONER	144	0.5573	1,355		1,355	86	1,441
2076 PLANN/BLDG	150	0.5806	1,412		1,412	90	1,502
2077 ANIMAL CTRL	177	0.6851	1,666		1,666	106	1,772
2080 TRAPPER	4	0.0155	38		38	2	40
2081 OES	86	0.3329	810		810	52	862
20811 HOME SECUR 2081	15	0.0581	141		141	9	150
2083 PUBLIC ADMN	27	0.1045	254		254	16	270
002327 JAIL INMATE WELFARE 2031	106	0.4103	998		998	64	1,062
002329 DRUG ENFORCEMENT 2022	11	0.0426	104		104	7	111
02331 CIVIL FEE CAP PROJ 2021	1	0.0039	9		9	1	10
02340 SHERIFF-SLESF 2021	89	0.3445	838		838	53	891
002657 CC SERV AREA #2	111	0.4296	1,045		1,045	67	1,112
3010 PUBLIC WORKS/ROADS	1,936	7.4931	18,224		18,224	1,162	19,386
032001 CCRCD PYRLL 03200	182	0.7044	1,713		1,713	109	1,822
032025 CCRCD MISC PROJ 03200	26	0.1006	245		245	16	261
032026 CCRCD SPC CRP GRT 03200	3	0.0116	28		28	2	30
032027 CCRCD - D.O.C. 03200	22	0.0851	207		207	13	220
4010 BEHAVIORIAL HEALTH ADMIN SERV	151	0.5844	1,421		1,421	91	1,512
4011 SUBSTANCE ABUSE SERVICES	543	2.1016	5,111		5,111	326	5,437
4012 HEALTH	482	1.8655	4,537		4,537	289	4,826
4013 MENTAL HEALTH	919	3.5569	8,651		8,651	552	9,203
002936 MENTAL HLTH SERV FUND	329	1.2734	3,097		3,097	198	3,295
002939 MHSA EDUC & TRAIN 002936	45	0.1742	424		424	27	451
002940 MHSA PREV & EARLY INTERV	161	0.6231	1,516		1,516	97	1,613
002947 MHSA-HOUSING	119	0.4606	1,120		1,120	71	1,191
4015 AIR/WTR POLL CON	89	0.3445	838		838	53	891
4019 ENVIRONMENTAL HEALTH	259	1.0024	2,438		2,438	156	2,594

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

Activity - CLAIM ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1023 AMBULANCE	82	0.3174	772		772	49	821
1031 CALIF CHILDRENS SRV 4012	5	0.0194	47		47	3	50
102583 CHILDRENS TRUST FUND	12	0.0464	113		113	7	120
1010 WELFARE ADMIN #108	351	1.3585	3,304		3,304	211	3,515
1011 WELFARE #108	1,646	6.3707	15,494		15,494	988	16,482
1012 IN HOME SUPP SERV 07526	20	0.0774	188		188	12	200
1020 CATEG AID/SAWS HHS 5011	4	0.0155	38		38	2	40
1032 INDG BURIAL	3	0.0116	28		28	2	30
1033 SR NUTRITON	113	0.4374	1,064		1,064	68	1,132
1041 JUV CRT WRD	22	0.0851	207		207	13	220
1051 VET SERV	16	0.0619	151		151	10	161
1061 SR CITIZENS	24	0.0929	226		226	14	240
1021 LIBRARY	674	2.6087	6,344		6,344	405	6,749
1022 ADULT LITERACY	22	0.0851	207		207	13	220
1031 AG EXTENS	118	0.4567	1,111		1,111	71	1,182
1013 COUNTYWIDE RECREATION	7	0.0271	66		66	4	70
1032 COL VET	24	0.0929	226		226	14	240
1033 MAX VET	34	0.1316	320		320	20	340
1035 WMS VET	36	0.1393	339		339	22	361
1078 FISH AND GAME	1	0.0039	9		9	1	10
075 MIGRANT HOUSING	198	0.7663	1,864		1,864	119	1,983
076 MIGRANT HOUSING 1075	56	0.2167	527		527	34	561
14006 EAST PARK RESERVOIR	92	0.3561	866		866	55	921
4000 SOLID WASTE	73	0.2825	687		687	44	731
4020 LOCAL TRANSPORTATION	7	0.0271	66		66	4	70
4001 AIRPORT ENTRPSE	219	0.8476	2,061		2,061	131	2,192
4022 LOCAL TRANSPORTATION	56	0.2167	527		527	34	561
4002 TRANSIT AGENCY	508	1.9662	4,782		4,782	305	5,087



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

Activity - CLAIM ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
04060 LAFCO	219	0.8476	2,061		2,061	131	2,192
OUTSIDE AGENCIES	3,236	12.5250	30,464		30,464	1,950	32,414
SubTotal	25,837	100.0000	243,206		243,206	15,309	258,515
Total	25,837	100.0000	243,206		243,206	15,309	258,515

Allocation Basis: CLAIM COUNT

Allocation Source: PHYSICAL CLAIM COUNT USING VENDOR HISTORY BY DEPT

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

Activity - PAYROLL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1012 CAO	50,000	1.2211	3,064		3,064		3,064
1021 AUDITOR	110,000	2.6863	6,740		6,740		6,740
1022 TREASURER	44,629	1.0899	2,735		2,735	179	2,914
1031 CNTY CNSL	30,000	0.7326	1,838		1,838	120	1,958
1040 PERSONNEL	50,000	1.2211	3,064		3,064	201	3,265
1073 MAINTENANCE	40,000	0.9768	2,451		2,451	161	2,612
074 CUSTODIAN	40,000	0.9768	2,451		2,451	161	2,612
101 RISK MANAGEMENT/INSURANCE	10,000	0.2442	613		613	40	653
108 IT	50,000	1.2211	3,064		3,064	201	3,265
109 PURCHASING	20,000	0.4884	1,226		1,226	80	1,306
011 BRD OF SUPV	50,000	1.2211	3,064		3,064	201	3,265
023 ASSESSOR	100,000	2.4421	6,128		6,128	401	6,529
051 ELECTIONS	34,000	0.8303	2,083		2,083	136	2,219
1016 DIST ATTN	109,000	2.6619	6,679		6,679	437	7,116
10161 DA WEL/INV	10,000	0.2442	613		613	40	653
1017 CHILD SUPP SVCS	60,000	1.4653	3,677		3,677	241	3,918
1020 COMMUNICTNS	90,000	2.1979	5,515		5,515	361	5,876
1021 SHERIFF	390,609	9.5391	23,935		23,935	1,568	25,503
10211 SO BAILIFF	25,000	0.6105	1,532		1,532	100	1,632
1031 JAIL	209,859	5.1250	12,859		12,859	842	13,701
035 PROBATION	151,800	3.7071	9,302		9,302	609	9,911
02528 LOCAL COMM CORRCTN	42,000	1.0257	2,574		2,574	169	2,743
2531 COMM CORRTRN PRFRM INCENT	12,700	0.3101	778		778	51	829
036 VICTIM WITN	11,000	0.2686	674		674	44	718
0363 YOUTH OFFEND GNT	13,000	0.3175	797		797	52	849
034 CO VICTIM WITN SRV-XC 2036	8,000	0.1954	490		490	32	522
059 AG ADM SERV	47,394	1.1574	2,904		2,904	190	3,094
060 AG COMM	70,000	1.7095	4,289		4,289	281	4,570



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

2019-2020 COST ALLOCATION PLAN
2020 Version 10.0110-1

Activity - PAYROLL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2061 WTR MGT	10,000	0.2442	613		613	40	653
2070 CLERK/RECOR	34,000	0.8303	2,083		2,083	136	2,219
2071 CORONER	10,000	0.2442	613		613	40	653
2076 PLANN/BLDG	50,000	1.2211	3,064		3,064	201	3,265
2077 ANIMAL CTRL	20,000	0.4884	1,226		1,226	80	1,306
2081 OES	12,532	0.3060	768		768	50	818
2083 PUBLIC ADMN	704	0.0172	43		43	3	46
3010 PUBLIC WORKS/ROADS	350,000	8.5474	21,447		21,447	1,405	22,852
4010 BEHAVIORIAL HEALTH ADMIN SERV	60,000	1.4653	3,677		3,677	241	3,918
4011 SUBSTANCE ABUSE SERVICES	10,000	0.2442	613		613	40	653
4012 HEALTH	130,000	3.1747	7,966		7,966	522	8,488
4013 MENTAL HEALTH	390,000	9.5242	23,898		23,898	1,565	25,463
4015 AIR/WTR POLL CON	30,000	0.7326	1,838		1,838	120	1,958
4019 ENVIRONMENTAL HEALTH	50,000	1.2211	3,064		3,064	201	3,265
5010 WELFARE ADMIN #108	120,000	2.9305	7,353		7,353	482	7,835
5011 WELFARE #108	510,000	12.4546	31,247		31,247	2,048	33,295
5033 SR NUTRITON	20,000	0.4884	1,226		1,226	80	1,306
5051 VET SERV	10,000	0.2442	613		613	40	653
6021 LIBRARY	66,000	1.6118	4,044		4,044	265	4,309
6031 AG EXTENS	30,000	0.7326	1,838		1,838	120	1,958
1075 MIGRANT HOUSING	22,606	0.5521	1,385		1,385	91	1,476
04006 EAST PARK RESERVOIR	20,000	0.4884	1,226		1,226	80	1,306
04002 TRANSIT AGENCY	110,000	2.6863	6,740		6,740	441	7,181
OUTSIDE AGENCIES	150,000	3.6632	9,191		9,191	602	9,793
SubTotal	4,094,833	100.0000	250,915		250,915	15,791	266,706
Total	4,094,833	100.0000	250,915		250,915	15,791	266,706

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

Allocation Basis: PAYROLL POSITIONS

Allocation Source: EMPLOYEE POSITION ALLOCATION SCHEDULE



All Monetary Values Are \$ Dollars

MAXCars © 2019 MAXIMUS, INC.

Report Output Prepared By COLUSA COUNTY

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

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
021 AUDITOR	97	0.3443	158		158		158
022 TREASURER	48	0.1722	79		79	5	84
031 CNTY CNSL	23	0.0817	38		38	2	40
023 ASSESSOR	34	0.1226	56		56	4	60
0261 REV/REC	1,306	4.6051	2,117		2,117	134	2,251
0131 SUPERIOR COURT - CJF	34	0.1226	56		56	4	60
016 DIST ATTN	81	0.2876	132		132	8	140
017 CHILD SUPP SVCS	659	2.3241	1,068		1,068	67	1,135
021 SHERIFF	749	2.6418	1,214		1,214	77	1,291
035 PROBATION	1,805	6.3672	2,927		2,927	185	3,112
060 AG COMM	34	0.1226	56		56	4	60
061 WTR MGT	210	0.7427	341		341	22	363
070 CLERK/RECOR	2,407	8.4866	3,901		3,901	246	4,147
077 ANIMAL CTRL	34	0.1226	56		56	4	60
010 PUBLIC WORKS/ROADS	23	0.0817	38		38	2	40
010 BEHAVIORIAL HEALTH ADMIN SERV	2,453	8.6496	3,976		3,976	251	4,227
012 HEALTH	606	2.1382	983		983	62	1,045
019 ENVIRONMENTAL HEALTH	23	0.0817	38		38	2	40
010 WELFARE ADMIN #108	34	0.1226	56		56	4	60
011 WELFARE #108	11	0.0409	19		19	1	20
021 LIBRARY	185	0.6539	301		301	19	320
075 MIGRANT HOUSING	2,057	7.2534	3,334		3,334	210	3,544
077 MIGRANT HOUSING 1075	136	0.4812	221		221	14	235
4001 AIRPORT ENTRPSE	57	0.2043	94		94	6	100
4002 TRANSIT AGENCY	499	1.7605	809		809	51	860
OUTSIDE AGENCIES	14,745	51.9883	23,896	-11,791	12,105	1,507	13,612
SubTotal	28,363	100.0000	45,964	-11,791	34,173	2,891	37,064
Direct Billed				11,791	11,791		11,791



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

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	28,363	100.0000	45,964		45,964	2,891	48,855

Allocation Basis: INTERNAL AUDITING COST

Allocation Source: AUDITOR DEPT EMPLOYEE TIME RECORDS

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

Activity - COST PLAN PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
012 CAO	756,629	1.1146	430		430		430
021 AUDITOR	1,315,389	1.9376	747		747		747
022 TREASURER	531,220	0.7825	302		302	20	322
031 CNTY CNSL	651,758	0.9601	370		370	24	394
040 PERSONNEL	543,554	0.8007	309		309	20	329
073 MAINTENANCE	872,477	1.2852	495		495	32	527
074 CUSTODIAN	340,572	0.5017	193		193	13	206
101 RISK MANAGEMENT/INSURANCE	123,833	0.1824	70		70	5	75
108 IT	611,341	0.9005	347		347	23	370
109 PURCHASING	667,560	0.9834	379		379	25	404
011 BRD OF SUPV	1,413,876	2.0827	803		803	52	855
023 ASSESSOR	1,127,282	1.6605	640		640	42	682
0261 REV/REC	25,867	0.0381	15		15	1	16
051 ELECTIONS	473,203	0.6971	269		269	17	286
092 ADVERTISING	2,777	0.0041	2		2		2
103 EE_BENEFITS	11,377	0.0168	6		6		6
106 SURVERYOR	63,758	0.0939	36		36	2	38
107 REFUNDS	80,159	0.1181	46		46	3	49
0131 SUPERIOR COURT - CJF	670,450	0.9876	381		381	25	406
014 GRAND JURY	24,841	0.0366	14		14	1	15
016 DIST ATTNY	1,684,028	2.4807	956		956	62	1,018
0161 DA WEL/INV	137,620	0.2027	78		78	5	83
017 CHILD SUPP SVCS	664,386	0.9787	377		377	24	401
019 PUBL DEFEND	307,091	0.4524	174		174	11	185
020 COMMUNICTNS	803,206	1.1832	456		456	30	486
021 SHERIFF	4,969,466	7.3203	2,822		2,822	183	3,005
0211 SO BAILIFF	363,157	0.5350	206		206	13	219
024 SHF-BOATING 2021	148,360	0.2185	84		84	5	89



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

Activity - COST PLAN PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
002344 SHF-CLAMMET GRANT 2022	50,092	0.0738	28		28	2	30
2022 DRUG PREVENTTION	204,683	0.3015	116		116	8	124
2031 JAIL	3,517,580	5.1816	1,997		1,997	130	2,127
2033 JUV FAC	480,639	0.7080	273		273	18	291
2035 PROBATION	1,780,562	2.6229	1,011		1,011	66	1,077
002528 LOCAL COMM CORRCTN	679,321	1.0007	386		386	25	411
02531 COMM CORRTN PRFRM INCENT	196,652	0.2897	112		112	7	119
2036 VICTIM WITN	136,738	0.2014	78		78	5	83
20363 YOUTH OFFEND GNT	119,749	0.1764	68		68	4	72
2034 CO VICTIM WITN SRV-XC 2036	94,478	0.1392	54		54	3	57
2050 FLD WTR CON	290,392	0.4278	165		165	11	176
2059 AG ADM SERV	546,254	0.8047	310		310	20	330
2060 AG COMM	1,241,879	1.8294	705		705	46	751
2061 WTR MGT	411,409	0.6060	234		234	15	249
2065 SITES_PROJ	314,093	0.4627	178		178	12	190
2070 CLERK/RECOR	370,702	0.5461	210		210	14	224
2071 CORONER	154,098	0.2270	87		87	6	93
2076 PLANN/BLDG	793,315	1.1686	450		450	29	479
2077 ANIMAL CTRL	235,507	0.3469	134		134	9	143
2080 TRAPPER	68,141	0.1004	39		39	3	42
2081 OES	221,879	0.3268	126		126	8	134
20811 HOME SECUR 2081	3,984	0.0059	2		2		2
2083 PUBLIC ADMN	14,485	0.0213	8		8	1	9
002258 DA INDIAN GAMNG 2016	50,734	0.0747	29		29	2	31
002327 JAIL INMATE WELFARE 2031	31,677	0.0467	18		18	1	19
002329 DRUG ENFORCEMENT 2022	8,562	0.0126	5		5		5
02331 CIVIL FEE CAP PROJ 2021	4,260	0.0063	2		2		2
02340 SHERIFF-SLESF 2021	67,610	0.0996	38		38	2	40

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

Activity - COST PLAN PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
02657 CC SERV AREA #2	79,613	0.1173	45		45	3	48
010 PUBLIC WORKS/ROADS	9,122,489	13.4376	5,181		5,181	335	5,516
010 BEHAVIORIAL HEALTH ADMIN SERV	802,086	1.1815	455		455	30	485
011 SUBSTANCE ABUSE SERVICES	477,544	0.7035	271		271	18	289
012 HEALTH	1,836,413	2.7051	1,043		1,043	68	1,111
013 MENTAL HEALTH	5,694,758	8.3887	3,234		3,234	210	3,444
02936 MENTAL HLTH SERV FUND	900,217	1.3261	511		511	33	544
02939 MHSA EDUC & TRAIN 002936	20,538	0.0303	12		12	1	13
02940 MHSA PREV & EARLY INTERV	241,827	0.3562	137		137	9	146
02941 MHSA INNOVATION	116,478	0.1716	66		66	4	70
02947 MHSA-HOUSING	106,263	0.1565	60		60	4	64
015 AIR/WTR POLL CON	424,588	0.6254	241		241	16	257
019 ENVIRONMENTAL HEALTH	574,416	0.8461	326		326	21	347
4021 STATE TRANSIT ASSISTANCE	120,689	0.1778	69		69	4	73
023 AMBULANCE	287,095	0.4229	163		163	11	174
031 CALIF CHILDRENS SRV 4012	15,372	0.0226	9		9	1	10
02583 CHILDRENS TRUST FUND	2,116	0.0031	1		1		1
010 WELFARE ADMIN #108	1,467,274	2.1614	833		833	54	887
011 WELFARE #108	6,011,839	8.8558	3,414		3,414	222	3,636
032 INDG BURIAL	3,137	0.0046	2		2		2
033 SR NUTRITON	218,939	0.3225	124		124	8	132
041 JUV CRT WRD	31,425	0.0463	18		18	1	19
051 VET SERV	78,564	0.1157	45		45	3	48
061 SR CITIZENS	34,503	0.0508	20		20	1	21
021 LIBRARY	977,634	1.4401	555		555	36	591
022 ADULT LITERACY	28,082	0.0414	16		16	1	17
031 AG EXTENS	337,383	0.4970	192		192	12	204
013 COUNTYWIDE RECREATION	7,529	0.0111	4		4		4



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

Activity - COST PLAN PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
7032 COL VET	10,140	0.0149	6		6		6
7033 MAX VET	5,436	0.0080	3		3		3
7035 WMS VET	23,555	0.0347	13		13	1	14
2078 FISH AND GAME	6,688	0.0099	4		4		4
1075 MIGRANT HOUSING	436,915	0.6436	248		248	16	264
1076 MIGRANT HOUSING 1075	23,971	0.0353	14		14	1	15
1078 MIGRANT HOUSING 1075	210,897	0.3107	120		120	8	128
04006 EAST PARK RESERVOIR	398,440	0.5869	226		226	15	241
04000 SOLID WASTE	2,343,214	3.4517	1,330		1,330	86	1,416
04020 LOCAL TRANSPORTATION	713,179	1.0506	405		405	26	431
04001 AIRPORT ENTRPSE	555,671	0.8185	316		316	20	336
04022 LOCAL TRANSPORTATION	279,107	0.4111	158		158	10	168
04060 LAFCO	158,960	0.2342	90		90	6	96
07526 IHSS PUBLIC AUTHORITY	113,130	0.1666	64		64	4	68
OUTSIDE AGENCIES	1,113,289	1.6399	632		632	41	673
SubTotal	67,886,158	100.0000	38,546		38,546	2,425	40,971
Total	67,886,158	100.0000	38,546		38,546	2,425	40,971

Allocation Basis: COST PLN PREP COST

Allocation Source: DEPT EXPENDITURE PRINTOUTS AT 6/30TH

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

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
012 CAO	756,629	1.1331	1,511		1,511		1,511
021 AUDITOR	1,315,389	1.9699	2,628		2,628		2,628
022 TREASURER	531,220	0.7956	1,061		1,061	69	1,130
031 CNTY CNSL	651,758	0.9761	1,302		1,302	85	1,387
040 PERSONNEL	543,554	0.8140	1,086		1,086	71	1,157
073 MAINTENANCE	872,477	1.3066	1,743		1,743	113	1,856
074 CUSTODIAN	340,572	0.5100	680		680	44	724
101 RISK MANAGEMENT/INSURANCE	123,833	0.1855	247		247	16	263
108 IT	611,341	0.9156	1,221		1,221	79	1,300
109 PURCHASING	667,560	0.9997	1,333		1,333	87	1,420
011 BRD OF SUPV	1,413,876	2.1174	2,824		2,824	184	3,008
023 ASSESSOR	1,127,282	1.6882	2,252		2,252	146	2,398
0261 REV/REC	25,867	0.0387	52		52	3	55
051 ELECTIONS	473,203	0.7087	945		945	61	1,006
092 ADVERTISING	2,777	0.0042	6		6		6
103 EE_BENEFITS	11,377	0.0170	23		23	1	24
106 SURVERYOR	63,758	0.0955	127		127	8	135
107 REFUNDS	80,159	0.1200	160		160	10	170
0131 SUPERIOR COURT - CJF	670,450	1.0041	1,339		1,339	87	1,426
014 GRAND JURY	24,841	0.0372	50		50	3	53
016 DIST ATTNY	1,684,028	2.5220	3,364		3,364	219	3,583
0161 DA WEL/INV	137,620	0.2061	275		275	18	293
017 CHILD SUPP SVCS	664,386	0.9950	1,327		1,327	86	1,413
019 PUBL DEFEND	307,091	0.4599	613		613	40	653
020 COMMUNICTNS	803,206	1.2029	1,604		1,604	104	1,708
021 SHERIFF	4,969,466	7.4423	9,927		9,927	645	10,572
0211 SO BAILIFF	363,157	0.5439	725		725	47	772
024 SHF-BOATING 2021	148,360	0.2222	296		296	19	315



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

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
002344 SHF-CLAMMET GRANT 2022	50,092	0.0750	100		100	7	107
2022 DRUG PREVENTTION	204,683	0.3065	409		409	27	436
2031 JAIL	3,517,580	5.2680	7,026		7,026	457	7,483
2033 JUV FAC	480,639	0.7198	960		960	62	1,022
2035 PROBATION	1,780,562	2.6666	3,557		3,557	231	3,788
002528 LOCAL COMM CORRCTN	679,321	1.0174	1,357		1,357	88	1,445
02531 COMM CORRTRN PRFRM INCENT	196,652	0.2945	393		393	26	419
2036 VICTIM WITN	136,738	0.2048	273		273	18	291
20363 YOUTH OFFEND GNT	119,749	0.1793	239		239	16	255
2034 CO VICTIM WITN SRV-XC 2036	94,478	0.1415	189		189	12	201
2050 FLD WTR CON	290,392	0.4349	580		580	38	618
2059 AG ADM SERV	546,254	0.8181	1,091		1,091	71	1,162
2060 AG COMM	1,241,879	1.8598	2,481		2,481	161	2,642
2061 WTR MGT	411,409	0.6161	822		822	53	875
2065 SITES_PROJ	314,093	0.4704	627		627	41	668
2070 CLERK/RECOR	370,702	0.5552	740		740	48	788
2071 CORONER	154,098	0.2308	308		308	20	328
2076 PLANN/BLDG	793,315	1.1881	1,585		1,585	103	1,688
2077 ANIMAL CTRL	235,507	0.3527	470		470	31	501
2080 TRAPPER	68,141	0.1021	136		136	9	145
2081 OES	221,879	0.3323	443		443	29	472
20811 HOME SECUR 2081	3,984	0.0060	8		8	1	9
2083 PUBLIC ADMN	14,485	0.0217	29		29	2	31
002258 DA INDIAN GAMNG 2016	50,734	0.0760	101		101	7	108
002327 JAIL INMATE WELFARE 2031	31,677	0.0474	63		63	4	67
002329 DRUG ENFORCEMENT 2022	8,562	0.0128	17		17	1	18
02331 CIVIL FEE CAP PROJ 2021	4,260	0.0064	9		9	1	10
02340 SHERIFF-SLESF 2021	67,610	0.1013	135		135	9	144



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

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
02657 CC SERV AREA #2	79,613	0.1192	159		159	10	169
010 PUBLIC WORKS/ROADS	9,122,489	13.6615	18,226		18,226	1,184	19,410
010 BEHAVIORIAL HEALTH ADMIN SERV	802,086	1.2012	1,602		1,602	104	1,706
011 SUBSTANCE ABUSE SERVICES	477,544	0.7152	954		954	62	1,016
012 HEALTH	1,836,413	2.7502	3,668		3,668	238	3,906
013 MENTAL HEALTH	5,694,758	8.5285	11,375		11,375	739	12,114
02936 MENTAL HLTH SERV FUND	900,217	1.3482	1,798		1,798	117	1,915
02939 MHSA EDUC & TRAIN 002936	20,538	0.0308	41		41	3	44
02940 MHSA PREV & EARLY INTERV	241,827	0.3622	483		483	31	514
02941 MHSA INNOVATION	116,478	0.1744	233		233	15	248
02947 MHSA-HOUSING	106,263	0.1591	212		212	14	226
015 AIR/WTR POLL CON	424,588	0.6359	848		848	55	903
019 ENVIRONMENTAL HEALTH	574,416	0.8603	1,147		1,147	75	1,222
023 AMBULANCE	287,095	0.4300	573		573	37	610
031 CALIF CHILDRENS SRV 4012	15,372	0.0230	31		31	2	33
02583 CHILDRENS TRUST FUND	2,116	0.0032	4		4		4
010 WELFARE ADMIN #108	1,467,274	2.1974	2,931		2,931	190	3,121
011 WELFARE #108	6,011,839	9.0034	12,009		12,009	780	12,789
032 INDG BURIAL	3,137	0.0047	6		6		6
033 SR NUTRITON	218,939	0.3279	437		437	28	465
041 JUV CRT WRD	31,425	0.0471	63		63	4	67
051 VET SERV	78,564	0.1177	157		157	10	167
061 SR CITIZENS	34,503	0.0517	69		69	4	73
021 LIBRARY	977,634	1.4641	1,953		1,953	127	2,080
022 ADULT LITERACY	28,082	0.0421	56		56	4	60
031 AG EXTENS	337,383	0.5053	674		674	44	718
013 COUNTYWIDE RECREATION	7,529	0.0113	15		15	1	16
032 COL VET	10,140	0.0152	20		20	1	21



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

Activity - BUDGET PREP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
7033 MAX VET	5,436	0.0081	11		11	1	12
7035 WMS VET	23,555	0.0353	47		47	3	50
2078 FISH AND GAME	6,688	0.0100	13		13	1	14
1075 MIGRANT HOUSING	436,915	0.6543	873		873	57	930
1076 MIGRANT HOUSING 1075	23,971	0.0359	48		48	3	51
1078 MIGRANT HOUSING 1075	210,897	0.3158	421		421	27	448
04006 EAST PARK RESERVOIR	398,440	0.5967	796		796	52	848
04000 SOLID WASTE	2,343,214	3.5092	4,681		4,681	304	4,985
04001 AIRPORT ENTRPSE	555,671	0.8322	1,110		1,110	72	1,182
04060 LAFCO	158,960	0.2381	318		318	21	339
07526 IHSS PUBLIC AUTHORITY	113,130	0.1694	226		226	15	241
OUTSIDE AGENCIES	1,113,289	1.6673	2,224		2,224	145	2,369
SubTotal	66,773,181	100.0000	133,381		133,381	8,398	141,779
Total	66,773,181	100.0000	133,381		133,381	8,398	141,779

Allocation Basis: BUDGET PREP COST

Allocation Source: EXPENDITURE PRINTOUTS

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

Activity - WELFARE PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
5011 WELFARE #108	100	100.0000	6,077		6,077	382	6,459
SubTotal	100	100.0000	6,077		6,077	382	6,459
Total	100	100.0000	6,077		6,077	382	6,459

Allocation Basis: DHHS--SAWS ADMIN COST

Allocation Source: AUDITOR DEPT EMPLOYEE TIME RECORDS

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

Activity - INSURANCE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1101 RISK MANAGEMENT/INSURANCE	100	100.0000	972		972	58	1,030
SubTotal	100	100.0000	972		972	58	1,030
Total	100	100.0000	972		972	58	1,030

Allocation Basis: INSURANCE ADMIN

Allocation Source: AUDITOR & PERSONNEL DEPT EMPLOYEE TIME RECORDS

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

Activity - SINGLE AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1011 BRD OF SUPV	3,964	63.9354	4,455		4,455	281	4,736
2017 CHILD SUPP SVCS	241	3.8871	271		271	17	288
4011 SUBSTANCE ABUSE SERVICES	267	4.3065	300		300	19	319
4012 HEALTH	747	12.0484	839		839	53	892
5011 WELFARE #108	981	15.8226	1,102		1,102	70	1,172
SubTotal	6,200	100.0000	6,967		6,967	440	7,407
Total	6,200	100.0000	6,967		6,967	440	7,407

Allocation Basis: SINGLE AUDIT CHARGE TO SPECIFIC DEPT

Allocation Source: MAJOR PROGS FROM SINGLE AUDIT ACT REPORT

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

Receiving Department	Total	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT	COST PLAN PREP	BUDGET PREP	WELFARE PAYROLL
1012 CAO	6,445	1,440	3,064	0	430	1,511	0
1021 AUDITOR	12,033	1,760	6,740	158	747	2,628	0
1022 TREASURER	5,621	1,171	2,914	84	322	1,130	0
1031 CNTY CNSL	5,511	1,732	1,958	40	394	1,387	0
1040 PERSONNEL	6,243	1,492	3,265	0	329	1,157	0
1073 MAINTENANCE	12,526	7,531	2,612	0	527	1,856	0
1074 CUSTODIAN	7,207	3,665	2,612	0	206	724	0
1101 RISK	3,162	1,141	653	0	75	263	0
1108 IT	6,257	1,322	3,265	0	370	1,300	0
1109 PURCHASING	5,002	1,872	1,306	0	404	1,420	0
00158 MFH RESERVE	30	30	0	0	0	0	0
002128 ALMOND PARADISE	261	261	0	0	0	0	0
002129 THOMPSON ST	120	120	0	0	0	0	0
002133 WHISPER	240	240	0	0	0	0	0
002334 LIVE SCN	140	140	0	0	0	0	0
002548 CARL MOYER	80	80	0	0	0	0	0
002550 MFH CARE FUNDS	711	711	0	0	0	0	0
002660 SRV AREA#1 CEN	1,391	1,391	0	0	0	0	0
002817 EMS-OTHER 4012	10	10	0	0	0	0	0
03000 ARBCKLE-C/C FIRE	4,806	4,806	0	0	0	0	0
03030 MAX FIRE PROT	1,742	1,742	0	0	0	0	0
03033 MAXFIRE PG&E	20	20	0	0	0	0	0
03040 PRINCETN FIRE	1,372	1,372	0	0	0	0	0
03050 WMS FIRE PROT	80	80	0	0	0	0	0
03060 SAC RIV FIRE DIST	4,256	4,256	0	0	0	0	0
03080 ARBCKLE CEM	1,141	1,141	0	0	0	0	0
03090 COLLEGE CTY CEM	811	811	0	0	0	0	0
03100 COL CEM DIST	3,274	3,274	0	0	0	0	0
03103 COL CEM SLE TX-VLT	10	10	0	0	0	0	0
03110 CYPRESS HLL CEM	170	170	0	0	0	0	0
03120 GRND ISLAND CEM	431	431	0	0	0	0	0
03130 MAXWELL CEM	3,304	3,304	0	0	0	0	0
03133 MAX CEM SLE	10	10	0	0	0	0	0
03140 PRINCETON CEM	420	420	0	0	0	0	0
03150 STONYFRD-IND VL	721	721	0	0	0	0	0
03160 WILLIAMS CEM	1,772	1,772	0	0	0	0	0



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

Receiving Department	Total	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT	COST PLAN PREP	BUDGET PREP	WELFARE PAYROLL
03164 WMS CEM SLE	10	10	0	0	0	0	0
03175 ARBUCKLE PARK &	871	871	0	0	0	0	0
03177 ARB P/REC-PRK/FAC	1,883	1,883	0	0	0	0	0
03178 ARB P&R	361	361	0	0	0	0	0
03180 MAXWELL REC &	971	971	0	0	0	0	0
03190 COLUSA BSN DRN	1,863	1,863	0	0	0	0	0
03200 COLUSA RESC CONV	1,091	1,091	0	0	0	0	0
03260 CO MOSQ ABATMNT	4,096	4,096	0	0	0	0	0
03310 REC DIST 1004	140	140	0	0	0	0	0
03320 REC DIST 2047	390	390	0	0	0	0	0
03410 COLUSA CO	701	701	0	0	0	0	0
03420 PRINCTN	651	651	0	0	0	0	0
03480 CRTNA CRK FLD	20	20	0	0	0	0	0
03511 CRTINA CSD RED	370	370	0	0	0	0	0
03512 CRTINA CSD RVR	540	540	0	0	0	0	0
03513 CRTINA CSD	180	180	0	0	0	0	0
5031 SOC WELFARE (IND)	561	561	0	0	0	0	0
1011 BRD OF SUPV	13,677	1,813	3,265	0	855	3,008	0
1023 ASSESSOR	11,842	2,173	6,529	60	682	2,398	0
10261 REV/REC	2,322	0	0	2,251	16	55	0
1051 ELECTIONS	5,533	2,022	2,219	0	286	1,006	0
1092 ADVERTISING	28	20	0	0	2	6	0
1103 EE_BENEFITS	461	431	0	0	6	24	0
1104 INSURANCE 1101	190	190	0	0	0	0	0
1106 SURVERYOR	404	231	0	0	38	135	0
1107 REFUNDS	439	220	0	0	49	170	0
20131 SUPERIOR COURT -	2,813	921	0	60	406	1,426	0
2014 GRAND JURY	2,361	2,293	0	0	15	53	0
2016 DIST ATTN	16,182	4,325	7,116	140	1,018	3,583	0
20161 DA WEL/INV	1,029	0	653	0	83	293	0
2017 CHILD SUPP SVCS	9,097	1,942	3,918	1,135	401	1,413	0
2019 PUBL DEFEND	1,829	991	0	0	185	653	0
2020 COMMUNICTNS	8,991	921	5,876	0	486	1,708	0
2021 SHERIFF	48,982	8,611	25,503	1,291	3,005	10,572	0
20211 SO BAILIFF	2,863	240	1,632	0	219	772	0
2024 SHF-BOATING 2021	1,425	1,021	0	0	89	315	0
002344 SHF-CLAMMET	147	10	0	0	30	107	0

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

Receiving Department	Total	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT	COST PLAN PREP	BUDGET PREP	WELFARE PAYROLL
2022 DRUG PREVENTTION	1,572	1,012	0	0	124	436	0
2031 JAIL	28,017	4,706	13,701	0	2,127	7,483	0
2033 JUV FAC	1,433	120	0	0	291	1,022	0
2035 PROBATION	22,034	4,146	9,911	3,112	1,077	3,788	0
202528 LOCAL COMM	9,906	5,307	2,743	0	411	1,445	0
202531 COMM CORRTN	1,367	0	829	0	119	419	0
2036 VICTIM WITN	1,693	601	718	0	83	291	0
20363 YOUTH OFFEND GNT	1,596	420	849	0	72	255	0
2034 CO VICTIM WITN	1,141	361	522	0	57	201	0
2050 FLD WTR CON	1,264	470	0	0	176	618	0
2059 AG ADM SERV	6,218	1,632	3,094	0	330	1,162	0
2060 AG COMM	10,336	2,313	4,570	60	751	2,642	0
2061 WTR MGT	2,971	831	653	363	249	875	0
2065 SITES_PROJ	1,459	601	0	0	190	668	0
2070 CLERK/RECOR	9,000	1,622	2,219	4,147	224	788	0
2071 CORONER	2,515	1,441	653	0	93	328	0
2076 PLANN/BLDG	6,934	1,502	3,265	0	479	1,688	0
2077 ANIMAL CTRL	3,782	1,772	1,306	60	143	501	0
2080 TRAPPER	227	40	0	0	42	145	0
2081 OES	2,286	862	818	0	134	472	0
20811 HOME SECUR 2081	161	150	0	0	2	9	0
2083 PUBLIC ADMN	356	270	46	0	9	31	0
202258 DA INDIAN GAMNG	139	0	0	0	31	108	0
202327 JAIL INMATE	1,148	1,062	0	0	19	67	0
202329 DRUG	134	111	0	0	5	18	0
202331 CIVIL FEE CAP PROJ	22	10	0	0	2	10	0
202340 SHERIFF-SLESF 2021	1,075	891	0	0	40	144	0
202657 CC SERV AREA #2	1,329	1,112	0	0	48	169	0
2010 PUBLIC	67,204	19,386	22,852	40	5,516	19,410	0
2032001 CCRCD PYRL	1,822	1,822	0	0	0	0	0
2032025 CCRCD MISC PROJ	261	261	0	0	0	0	0
2032026 CCRCD SPC CRP	30	30	0	0	0	0	0
2032027 CCRCD - D.O.C.	220	220	0	0	0	0	0
2010 BEHAVIORIAL HEALTH	11,848	1,512	3,918	4,227	485	1,706	0
2011 SUBSTANCE ABUSE	7,714	5,437	653	0	289	1,016	0
2012 HEALTH	20,268	4,826	8,488	1,045	1,111	3,906	0
2013 MENTAL HEALTH	50,224	9,203	25,463	0	3,444	12,114	0



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

Receiving Department	Total	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT	COST PLAN PREP	BUDGET PREP	WELFARE PAYROLL
002936 MENTAL HLTH	5,754	3,295	0	0	544	1,915	0
002939 MHSA EDUC &	508	451	0	0	13	44	0
002940 MHSA PREV &	2,273	1,613	0	0	146	514	0
002941 MHSA INNOVATION	318	0	0	0	70	248	0
002947 MHSA-HOUSING	1,481	1,191	0	0	64	226	0
4015 AIR/WTR POLL CON	4,009	891	1,958	0	257	903	0
4019 ENVIRONMENTAL	7,468	2,594	3,265	40	347	1,222	0
04021 STATE TRANSIT	73	0	0	0	73	0	0
4023 AMBULANCE	1,605	821	0	0	174	610	0
4031 CALIF CHILDRNS SRV	93	50	0	0	10	33	0
002583 CHILDRENS TRUST	125	120	0	0	1	4	0
5010 WELFARE ADMIN #108	15,418	3,515	7,835	60	887	3,121	0
5011 WELFARE #108	73,853	16,482	33,295	20	3,636	12,789	6,459
5012 IN HOME SUPP SERV	200	200	0	0	0	0	0
5020 CATEG AID/SAWS	40	40	0	0	0	0	0
5032 INDG BURIAL	38	30	0	0	2	6	0
5033 SR NUTRITON	3,035	1,132	1,306	0	132	465	0
5041 JUV CRT WRD	306	220	0	0	19	67	0
5051 VET SERV	1,029	161	653	0	48	167	0
5061 SR CITIZENS	334	240	0	0	21	73	0
6021 LIBRARY	14,049	6,749	4,309	320	591	2,080	0
6022 ADULT LITERACY	297	220	0	0	17	60	0
6031 AG EXTENS	4,062	1,182	1,958	0	204	718	0
7013 COUNTYWIDE	90	70	0	0	4	16	0
7032 COL VET	267	240	0	0	6	21	0
7033 MAX VET	355	340	0	0	3	12	0
7035 WMS VET	425	361	0	0	14	50	0
2078 FISH AND GAME	28	10	0	0	4	14	0
1075 MIGRANT HOUSING	8,197	1,983	1,476	3,544	264	930	0
1076 MIGRANT HOUSING	627	561	0	0	15	51	0
1077 MIGRANT HOUSING	235	0	0	235	0	0	0
1078 MIGRANT HOUSING	576	0	0	0	128	448	0
04006 EAST PARK	3,316	921	1,306	0	241	848	0
04000 SOLID WASTE	7,132	731	0	0	1,416	4,985	0
04020 LOCAL	501	70	0	0	431	0	0
04001 AIRPORT ENTRPSE	3,810	2,192	0	100	336	1,182	0
04022 LOCAL	729	561	0	0	168	0	0

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

Receiving Department	Total	CLAIM ACCTG	PAYROLL ACCTG	INTERNAL AUDIT	COST PLAN PREP	BUDGET PREP	WELFARE PAYROLL
04002 TRANSIT AGENCY	13,128	5,087	7,181	860	0	0	0
04060 LAFCO	2,627	2,192	0	0	96	339	0
07526 IHSS PUBLIC	309	0	0	0	68	241	0
OUTSIDE AGENCIES	58,861	32,414	9,793	13,612	673	2,369	0
Direct Billed	11,791	0	0	11,791	0	0	0
Total	771,722	258,515	266,706	48,855	40,971	141,779	6,459



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

Receiving Department	INSURANCE ADMIN	SINGLE AUDIT
1012 CAO	0	0
1021 AUDITOR	0	0
1022 TREASURER	0	0
1031 CNTY CNSL	0	0
1040 PERSONNEL	0	0
1073 MAINTENANCE	0	0
1074 CUSTODIAN	0	0
1101 RISK	1,030	0
1108 IT	0	0
1109 PURCHASING	0	0
00158 MFH RESERVE	0	0
002128 ALMOND PARADISE	0	0
002129 THOMPSON ST	0	0
002133 WHISPER	0	0
002334 LIVE SCN	0	0
002548 CARL MOYER	0	0
002550 MFH CARE FUNDS	0	0
002660 SRV AREA#1 CEN	0	0
002817 EMS-OTHER 4012	0	0
03000 ARBCKLE-C/C FIRE	0	0
03030 MAX FIRE PROT	0	0
03033 MAXFIRE PG&E	0	0
03040 PRINCETN FIRE	0	0
03050 WMS FIRE PROT	0	0
03060 SAC RIV FIRE DIST	0	0
03080 ARBCKLE CEM	0	0
03090 COLLEGE CTY CEM	0	0
03100 COL CEM DIST	0	0
03103 COL CEM SLE TX-VLT	0	0
03110 CYPRESS HLL CEM	0	0
03120 GRND ISLAND CEM	0	0
03130 MAXWELL CEM	0	0
03133 MAX CEM SLE	0	0
03140 PRINCETON CEM	0	0
03150 STONYFRD-IND VL	0	0
03160 WILLIAMS CEM	0	0

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

Receiving Department	INSURANCE ADMIN	SINGLE AUDIT
03164 WMS CEM SLE	0	0
03175 ARBUCKLE PARK &	0	0
03177 ARB P/REC-PRK/FAC	0	0
03178 ARB P&R	0	0
03180 MAXWELL REC &	0	0
03190 COLUSA BSN DRN	0	0
03200 COLUSA RESC CONV	0	0
03260 CO MOSQ ABATMNT	0	0
03310 REC DIST 1004	0	0
03320 REC DIST 2047	0	0
03410 COLUSA CO	0	0
03420 PRINCTN	0	0
03480 CRTNA CRK FLD	0	0
03511 CRTINA CSD RED	0	0
03512 CRTINA CSD RVR	0	0
03513 CRTINA CSD	0	0
0031 SOC WELFARE (IND)	0	0
1011 BRD OF SUPV	0	4,736
1023 ASSESSOR	0	0
10261 REV/REC	0	0
1051 ELECTIONS	0	0
1092 ADVERTISING	0	0
1103 EE_BENEFITS	0	0
1104 INSURANCE 1101	0	0
1106 SURVERYOR	0	0
1107 REFUNDS	0	0
20131 SUPERIOR COURT -	0	0
2014 GRAND JURY	0	0
2016 DIST ATTNY	0	0
20161 DA WEL/INV	0	0
2017 CHILD SUPP SVCS	0	288
2019 PUBL DEFEND	0	0
2020 COMMUNICTNS	0	0
2021 SHERIFF	0	0
20211 SO BAILIFF	0	0
2024 SHF-BOATING 2021	0	0
002344 SHF-CLAMMET	0	0



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

Receiving Department	INSURANCE ADMIN	SINGLE AUDIT
2022 DRUG PREVENTTION	0	0
2031 JAIL	0	0
2033 JUV FAC	0	0
2035 PROBATION	0	0
002528 LOCAL COMM	0	0
02531 COMM CORR TN	0	0
2036 VICTIM WITN	0	0
20363 YOUTH OFFEND GNT	0	0
2034 CO VICTIM WITN	0	0
2050 FLD WTR CON	0	0
2059 AG ADM SERV	0	0
2060 AG COMM	0	0
2061 WTR MGT	0	0
2065 SITES_PROJ	0	0
2070 CLERK/RECOR	0	0
2071 CORONER	0	0
2076 PLANN/BLDG	0	0
2077 ANIMAL CTRL	0	0
2080 TRAPPER	0	0
2081 OES	0	0
20811 HOME SECUR 2081	0	0
2083 PUBLIC ADMN	0	0
002258 DA INDIAN GAMNG	0	0
002327 JAIL INMATE	0	0
002329 DRUG	0	0
02331 CIVIL FEE CAP PROJ	0	0
02340 SHERIFF-SLESF 2021	0	0
002657 CC SERV AREA #2	0	0
3010 PUBLIC	0	0
032001 CCRCD PYRLL	0	0
032025 CCRCD MISC PROJ	0	0
032026 CCRCD SPC CRP	0	0
032027 CCRCD - D.O.C.	0	0
4010 BEHAVIORIAL HEALTH	0	0
4011 SUBSTANCE ABUSE	0	319
4012 HEALTH	0	892
4013 MENTAL HEALTH	0	0

All Monetary Values Are \$ Dollars

MAXCars © 2019 MAXIMUS, INC.

Report Output Prepared By COLUSA COUNTY

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

Receiving Department	INSURANCE ADMIN	SINGLE AUDIT
002936 MENTAL HLTH	0	0
002939 MHSA EDUC &	0	0
002940 MHSA PREV &	0	0
002941 MHSA INNOVATION	0	0
002947 MHSA-HOUSING	0	0
4015 AIR/WTR POLL CON	0	0
4019 ENVIRONMENTAL	0	0
4021 STATE TRANSIT	0	0
4023 AMBULANCE	0	0
4031 CALIF CHILDRNS SRV	0	0
002583 CHILDRENS TRUST	0	0
5010 WELFARE ADMIN #108	0	0
5011 WELFARE #108	0	1,172
5012 IN HOME SUPP SERV	0	0
5020 CATEG AID/SAWS	0	0
5032 INDG BURIAL	0	0
5033 SR NUTRITON	0	0
5041 JUV CRT WRD	0	0
5051 VET SERV	0	0
5061 SR CITIZENS	0	0
5021 LIBRARY	0	0
5022 ADULT LITERACY	0	0
5031 AG EXTENS	0	0
7013 COUNTYWIDE	0	0
7032 COL VET	0	0
7033 MAX VET	0	0
7035 WMS VET	0	0
2078 FISH AND GAME	0	0
1075 MIGRANT HOUSING	0	0
1076 MIGRANT HOUSING	0	0
1077 MIGRANT HOUSING	0	0
1078 MIGRANT HOUSING	0	0
4006 EAST PARK	0	0
4000 SOLID WASTE	0	0
4020 LOCAL	0	0
4001 AIRPORT ENTRPSE	0	0
4022 LOCAL	0	0



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

Receiving Department	INSURANCE ADMIN	SINGLE AUDIT
04002 TRANSIT AGENCY	0	0
04060 LAFCO	0	0
07526 IHSS PUBLIC	0	0
OUTSIDE AGENCIES	0	0
Direct Billed	0	0
Total	1,030	7,407



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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
MFH RESERVE FUNDS	30	NA	NA	30
ALMOND PARADISE ST LITNG	261	NA	NA	261
THOMPSON ST LITNG	120	NA	NA	120
WHISPER CRK-CROSS CRK LIT	240	NA	NA	240
LIVE SCN FNGRPRNTG	140	NA	NA	140
CARL MOYER GRANT	80	NA	NA	80
MFH CARE FUNDS	711	NA	NA	711
SRV AREA#1 CEN RCH	1,391	NA	NA	1,391
EMS-OTHER	10	NA	NA	10
ARBCKLE-C/C FIRE	4,806	NA	NA	4,806
MAX FIRE PROT	1,742	NA	NA	1,742
MAX FIRE PG&E POWER PLANT	20	NA	NA	20
PRINCETN FIRE PROT	1,372	NA	NA	1,372
WMS FIRE PROT	80	NA	NA	80
SAC RIV FIRE DIST	4,256	NA	NA	4,256
ARBCKLE CEM	1,141	NA	NA	1,141
COLLEGE CTY CEM	811	NA	NA	811
COL CEM DIST	3,274	NA	NA	3,274
COL CEM SALE TX-VLT	10	NA	NA	10
CYPRESS HLL CEM	170	NA	NA	170
GRND ISLAND CEM	431	NA	NA	431
MAXWELL CEM	3,304	NA	NA	3,304
MAX CEM SALE TX-VAULT	10	NA	NA	10
PRINCETON CEM	420	NA	NA	420
STONYFRD-IND VL CEM	721	NA	NA	721
WILLIAMS CEM	1,772	NA	NA	1,772
WMS CEM SALE TX-VAULT	10	NA	NA	10
ARBUCKLE PARK & REC DIST	871	NA	NA	871
ARB PARK/REC DIST-PRK/FAC	1,883	NA	NA	1,883
ARB PARK & REC DIST-POOLS	361	NA	NA	361



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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
MAXWELL REC & PARK DIST	971	NA	NA	971
COLUSA BSN DRN	1,863	NA	NA	1,863
COLUSA RESC CONV	1,091	NA	NA	1,091
CO MOSQ ABATMNT	4,096	NA	NA	4,096
REC DIST 1004	140	NA	NA	140
REC DIST 2047	390	NA	NA	390
COLUSA CO WTRWKS #1	701	NA	NA	701
PRINCTN WATRWRKS	651	NA	NA	651
CRTNA CRK FLD CTRL/CON	20	NA	NA	20
CRTINA CSD RED RNCH ZN2	370	NA	NA	370
CRTINA CSD RVR GLN ZN3	540	NA	NA	540
CRTINA CSD WILDWD ES ZN4	180	NA	NA	180
SOC WELFARE (IND)	561	NA	NA	561
BOARD OF SUPV	13,677	NA	NA	13,677
ASSESSOR	11,842	NA	NA	11,842
REVENUE AND RECOVERY	2,322	NA	NA	2,322
ELECTIONS	5,533	NA	NA	5,533
ADVERTISING	28	NA	NA	28
EMPLOYEE BENE	461	NA	NA	461
INSURANCE	190	NA	NA	190
SURVEYOR	404	NA	NA	404
REFUNDS/REBATES	439	NA	NA	439
JUDICIAL DIST	2,813	NA	NA	2,813
GRAND JURY	2,361	NA	NA	2,361
DISTRICT ATTN	16,182	NA	NA	16,182
DA WELFARE INVESTIGATOR	1,029	NA	NA	1,029
CHILD SUPPORT SERVICES	9,097	NA	NA	9,097
PUBLIC DEFENDER	1,829	NA	NA	1,829
COMMUNICATIONS	8,991	NA	NA	8,991
SHERIFF	48,982	NA	NA	48,982

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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
SHERIFF BAILIFF	2,863	NA	NA	2,863
SHERIFF-BOATING	1,425	NA	NA	1,425
SHERIFF-CLAMMET GRANT	147	NA	NA	147
DRUG PREVENTION	1,572	NA	NA	1,572
JAIL	28,017	NA	NA	28,017
JUVENILE FACILITIES	1,433	NA	NA	1,433
PROBATION	22,034	NA	NA	22,034
LOCAL COMM CORRCTN 002528	9,906	NA	NA	9,906
COMM CORRTN PRFRM INCENT 002531	1,367	NA	NA	1,367
VICTIM WITN PROG	1,693	NA	NA	1,693
YOUTHFUL OFFENDER GRANT	1,596	NA	NA	1,596
DO VICTIM WITNESS SERV-XC	1,141	NA	NA	1,141
FLOOD WATER CONVSERVATION	1,264	NA	NA	1,264
AG ADMIN SERV	6,218	NA	NA	6,218
AG COMMISSIONER	10,336	NA	NA	10,336
WATER MANAGEMENT	2,971	NA	NA	2,971
SITES RESERVOIR PROJECT	1,459	NA	NA	1,459
CLERK/RECORDER	9,000	NA	NA	9,000
CORONER	2,515	NA	NA	2,515
PLANNING/BLDG	6,934	NA	NA	6,934
ANIML CNTRL SERV	3,782	NA	NA	3,782
TRAPPER	227	NA	NA	227
DES	2,286	NA	NA	2,286
HOME LAND SECURITY	161	NA	NA	161
PUBLIC ADMIN	356	NA	NA	356
DA INDIAN GAMING	139	NA	NA	139
JAIL INMATE WELFARE	1,148	NA	NA	1,148
DRUG ENFORCEMENT	134	NA	NA	134
CIVIL FEE CAPITAL PROJ	22	NA	NA	22
SHERIFF-SLESF	1,075	NA	NA	1,075



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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
CC SERV AREA #2	1,329	NA	NA	1,329
PUBLIC WORKS/ROADS	67,204	NA	NA	67,204
CCRCD-PAYROLL CLEARING	1,822	NA	NA	1,822
CCRCD MISC PROJECTS	261	NA	NA	261
CCRCD-SPEC CROP BLK GRNT	30	NA	NA	30
CCRCD - D.O.C.	220	NA	NA	220
BEHAVORIAL HEALTH ADMIN SERV	11,848	NA	NA	11,848
SUBSTANCE ABUSE SERVICES	7,714	NA	NA	7,714
HEALTH	20,268	NA	NA	20,268
MENTAL HEALTH	50,224	NA	NA	50,224
MENTAL HLTH SERV FUND	5,754	NA	NA	5,754
MHSA EDUC & TRAIN	508	NA	NA	508
MHSA PREV & EARLY INTERV	2,273	NA	NA	2,273
MHSA INNOVATION	318	NA	NA	318
MHSA-HOUSING	1,481	NA	NA	1,481
AIR/WTR POLL CON	4,009	NA	NA	4,009
ENVIRONMENTAL HEALTH	7,468	NA	NA	7,468
STATE TRANSIT ASSISTANCE	73	NA	NA	73
AMBULANCE SERV	1,605	NA	NA	1,605
CALIF CHILDRENS SRV	93	NA	NA	93
CHILDRENS TRUST	125	NA	NA	125
WELFARE ADMIN #108	15,418	NA	NA	15,418
WELFARE #108	73,853	NA	NA	73,853
IN HOME SUPPORT SERV	200	NA	NA	200
CATEGORICL AID/SAWS HHS	40	NA	NA	40
INDIGENT BURIAL	38	NA	NA	38
SR NUTRITION PROGRAM	3,035	NA	NA	3,035
JUV CTR WARDS	306	NA	NA	306
VETERAN SERVICES	1,029	NA	NA	1,029
SENIOR CITIZENS	334	NA	NA	334

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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
LIBRARY	14,049	NA	NA	14,049
ADULT LITERACY	297	NA	NA	297
WATER EXTENSIONS	4,062	NA	NA	4,062
COUNTYWIDE RECREATION	90	NA	NA	90
COLUSA VET HALL	267	NA	NA	267
MAXWELL VET HALL	355	NA	NA	355
NMS VET HALL	425	NA	NA	425
FISH AND GAME	28	NA	NA	28
1075 MIGRANT HOUSING DEPT	8,197	NA	NA	8,197
1076 MIGRANT HOUSING 1075	627	NA	NA	627
1077 MIGRANT HOUSING 1075	235	NA	NA	235
1078 MIGRANT HOUSING 1075	576	NA	NA	576
EAST PARK RESERVOIR	3,316	NA	NA	3,316
SOLID WASTE	7,132	NA	NA	7,132
LOCAL TRANSPORTATION	501	NA	NA	501
AIRPORT ENTRPSE	3,810	NA	NA	3,810
LOCAL TRANSPORTATION PLANNING	729	NA	NA	729
TRANSIT AGENCY	13,128	NA	NA	13,128
AFCO	2,627	NA	NA	2,627
HSS PUBLIC AUTHORITY	309	NA	NA	309
OUTSIDE AGENCIES	58,861	NA	NA	58,861
Department Total:	689,924	0	0	689,924
Grand Total:	689,924	0	0	689,924



COLUSA COUNTY
Schedule 4.1 Narrative Description of 2017-2018 Costs to be Allocated
For Department 1022 TREASURER

The principal duties of the County Treasurer were receiving, safeguarding, disbursing, and investing funds of the County, School Districts, and Special Districts. It was determined that the costs related to the duties performed by the Treasurer of warrant and check clearing function were the only allowable costs of the Treasurer-Tax Collector Department. Those costs were allocated on the basis of the actual number of checks processed for each department, using only the percentage of time spent applicable to warrant clearing as determined by an actual time study. The Retiree Health function consisted of all costs for Retiree Health benefits which are not allowable costs and are not reimbursable. Retiree OPEB is now included in Salaries & Benefits as a result of it now being allowable because of the County entering into an irrevocable OPEB Trust Fund (Section 115 Trust). The Treasurer also serves as the County Tax Collector. The hours devoted to Tax Collection services are unreimbursable and were recorded under the General Government function on the Cost Plan.

REVENUE

Revenue recorded in the Treasurer-Tax Collector's revenue accounts for the 2017-2018 Fiscal Year which offset expenses as a cost adjustment was as follows:

<u>Amount</u>	<u>Revenue Acct</u>	<u>Description</u>	<u>Function</u>
\$1,191	#1022-410360	Tax Deeded Sales Ad Fee	General Government
\$22,609	#1022-410600	Penalties/Cost	General Government
\$2,750	#1022-410610	Redemption Fees	General Government
\$17,951	#1022-421100	Business License	General Government
\$0	#1022-441900	Interest	Check Clearing
\$12,348	#1022-466100	Assmt and Tax Collector Fees	General Government
\$0	#1022-466104	Title Search Fees	General Government
\$38,104	#1022-466105	Property Tax Admin Fees	General Government
\$102,400	#1022-466110	Treasurer's Fees	General Government
\$2,030	#1022-466114	Unsecured Tax Admin	General Government
\$780	#1022-466115	Installment Fees	General Government
\$310	#1022-466116	Bad Check Charge	General Government
\$0	#1022-479360	Misc-Other Revenue	General Government
\$0	#1022-479470	Refund	General Administration
<u>\$200,473</u>	Total Cost Adjustment		

DIRECT BILLED

There were no costs direct billed during the 2017-2018 Fiscal Year.

ACTUAL EXPENDITURES INCLUDED IN THE PLAN

\$383,299	Total Budget 2017-2018 Actual Expenditures
<u>\$147,921</u>	Add back Transfers and Reimbursements
<u>\$531,220</u>	Total 2017-2018 Fund #00101-1022—Treasurer-Tax Collector Expenditures recorded in the County Budget

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	531,219			531,219
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING DEPREC	955		955	
EQUIPMENT DEPREC	1,192		1,192	
1012 CAO	3,672	298	3,970	
1021 AUDITOR	5,278	343	5,621	
1022 TREASURER		1,790	1,790	
1031 CNTY CNSL		5,823	5,823	
1040 PERSONNEL		4,172	4,172	
1073 MAINTENANCE		2,295	2,295	
1074 CUSTODIAN		9,715	9,715	
1101 RISK MANAGEMENT/INSURANCE		444	444	
1108 IT		8,394	8,394	
1109 PURCHASING		4,208	4,208	
Total Allocated Additions:	11,097	37,482	48,579	48,579
#410360 TAX DEEDED SALE AD FEE	(1,191)			
#410600 PENALTY/COST	(22,609)			
#410610 RDMPT FEES	(2,750)			
#421100 BUSINESS LIC	(17,951)			
#441900 INTEREST	0			
#466100 TAX COLL FEE	(12,348)			
#466105 PROP TAX ADMIN	(38,104)			
#466110 TREAS FEES	(102,400)			
#466114 UNSEC TAX ADMIN	(2,030)			
#466115 INSTALL PLAN FEE	(780)			
#466116 BAD CK CHARGE	(310)			
#479360 MISC-OTHER REVENUE	0			
#479470 REFUND	0			



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

Total Departmental Cost Adjustments:
Total To Be Allocated:

(	200,473)	
	341,843	37,482

(	200,473)
	379,325



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

	Total	General & Admin	CHECK CLEARING	RETIREE HEALTH	GENERAL GOVT
Vages & Benefits					

SALARIES & BENEFITS	473,852	0	257,732	4,991	211,129
Other Expense & Cost					

53060 COMMUNICATIONS	667	0	367	0	300
53061 COMMUNICATIONS-CELL	240	0	132	0	108
53090 HOUSEHOLD	14	0	8	0	6
53100 INSURANCE	5,035	0	2,768	0	2,267
53120 MAINT-EQUIP	1,886	0	1,037	0	849
53121 MAINT-SOFTWARE	4,145	0	4,145	0	0
53130 MAINT-STRU,IMP,GRND	25	0	25	0	0
53140 MEDICAL, DENTAL & LAB SUPPLIES	0	0	0	0	0
53150 MEMBERSHIPS	250	0	137	0	113
53160 BANK FEES	22,561	0	22,561	0	0
53163 FINANCE/LATE CHARGE	0	0	0	0	0
53170 OFFICE EXPENSE	7,329	0	4,029	0	3,300
53171 POSTAGE	6,598	0	3,627	0	2,971
53180 PROF/SPEC SERV	2,727	0	1,499	0	1,228
53190 PUBL & NOTICES	2,117	0	1,164	0	953
53200 RENTS & LEASES EQIP	669	0	368	0	301
53230 SPECIAL DEPT EXP	119	0	65	0	54
53231 SOFTWARE	209	0	115	0	94
53250 TRANS & TRAVEL	2,091	0	1,149	0	942
53251 EDUC & TRAINING	685	0	377	0	308
55263 BAD DEBT	0	0	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					

Total Expenditures	531,219	0	301,305	4,991	224,923
Deductions					

Total Deductions	0	0	0	0	0
Cost Adjustments					

#410360 TAX DEEDED SALE AD FEE	(1,191)	0	0	0	(1,191)
#410600 PENALTY/COST	(22,609)	0	0	0	(22,609)
#410610 RDMPT FEES	(2,750)	0	0	0	(2,750)
#421100 BUSINESS LIC	(17,951)	0	0	0	(17,951)
#441900 INTEREST	0	0	0	0	0
#466100 TAX COLL FEE	(12,348)	0	0	0	(12,348)
#466105 PROP TAX ADMIN	(38,104)	0	0	0	(38,104)
#466110 TREAS FEES	(102,400)	0	0	0	(102,400)
#466114 UNSEC TAX ADMIN	(2,030)	0	0	0	(2,030)



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

	Total	General & Admin	CHECK CLEARING	RETIREE HEALTH	GENERAL GOVT
#466115 INSTALL PLAN FEE	(780)	0	0	0	(780)
#466116 BAD CK CHARGE	(310)	0	0	0	(310)
#479360 MISC-OTHER REVENUE	0	0	0	0	0
#479470 REFUND	0	0	0	0	0
Functional Cost	330,746	0	301,305	4,991	24,450
Allocation Step 1					
Inbound- All Others	11,097	11,097	0	0	0
Reallocate Admin Costs		(11,097)	6,354	0	4,743
Unallocated Costs	(34,184)	0	0	(4,991)	(29,193)
1st Allocation	307,659	0	307,659	0	0
Allocation Step 2					
Inbound- All Others	37,482	37,482	0	0	0
Reallocate Admin Costs		(37,482)	21,462	0	16,020
Unallocated Costs	(16,020)	0	0	0	(16,020)
2nd Allocation	21,462	0	21,462	0	0
Total For 1010220 1022 TREASURER					
Total Allocated	329,121	0	329,121	0	0

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1022 TREASURER

Activity - CHECK CLEARING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
012 CAO	123	0.7864	2,420		2,420		2,420
021 AUDITOR	124	0.7928	2,439		2,439		2,439
022 TREASURER	91	0.5818	1,790		1,790		1,790
031 CNTY CNSL	158	1.0102	3,108		3,108	222	3,330
040 PERSONNEL	125	0.7992	2,459		2,459	175	2,634
073 MAINTENANCE	246	1.5729	4,839		4,839	345	5,184
074 CUSTODIAN	67	0.4284	1,318		1,318	94	1,412
101 RISK MANAGEMENT/INSURANCE	107	0.6841	2,105		2,105	150	2,255
108 IT	112	0.7161	2,203		2,203	157	2,360
109 PURCHASING	144	0.9207	2,833		2,833	202	3,035
0158 MFH RESERVE FUNDS 1075	1	0.0064	20		20	1	21
02128 ALMOND PARADISE ST LITNG	12	0.0767	236		236	17	253
02129 THOMPSON ST LITNG	12	0.0767	236		236	17	253
02133 WHISPER CRK-CROSS CRK LIT	22	0.1407	433		433	31	464
02334 LIVE SCN FNGRPRNTG 2021	14	0.0895	275		275	20	295
02548 CARL MOYER GRANT 2060	4	0.0256	79		79	6	85
02550 MFH CARE FUNDS 1075	34	0.2174	669		669	48	717
02660 SRV AREA#1 CEN RCH	95	0.6074	1,869		1,869	133	2,002
02817 EMS-OTHER 4012	1	0.0064	20		20	1	21
3000 ARBCKLE-C/C FIRE	245	1.5665	4,819		4,819	344	5,163
3030 MAX FIRE PROT	111	0.7097	2,184		2,184	156	2,340
3033 MAXFIRE PG&E POWPL 03030	2	0.0128	39		39	3	42
3040 PRINCETN FIRE PROT	109	0.6969	2,144		2,144	153	2,297
3050 WMS FIRE PROT	8	0.0512	157		157	11	168
3060 SAC RIV FIRE DIST	297	1.8990	5,842		5,842	417	6,259
3080 ARBCKLE CEM	78	0.4987	1,534		1,534	109	1,643
3090 COLLEGE CTY CEM	51	0.3261	1,003		1,003	72	1,075
3100 COL CEM DIST	180	1.1509	3,541		3,541	252	3,793



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1022 TREASURER

Activity - CHECK CLEARING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
03103 COL CEM SLE TX-VLT 03100	1	0.0064	20		20	1	21
03110 CYPRESS HLL CEM	9	0.0575	177		177	13	190
03120 GRND ISLAND CEM	40	0.2558	787		787	56	843
03130 MAXWELL CEM	88	0.5627	1,731		1,731	123	1,854
03133 MAX CEM SLE TX-VAULT 03130	1	0.0064	20		20	1	21
03140 PRINCETON CEM	14	0.0895	275		275	20	295
03150 STONYFRD-IND VL CEM	64	0.4092	1,259		1,259	90	1,349
03160 WILLIAMS CEM	99	0.6330	1,947		1,947	139	2,086
03164 WMS CEM SLE TX-VAULT 03160	1	0.0064	20		20	1	21
03175 ARBUCKLE PARK & REC DIST	44	0.2813	866		866	62	928
03177 ARB P/REC-PRK/FAC 03175	88	0.5627	1,731		1,731	123	1,854
03178 ARB P&R DIST-POOLS 03175	18	0.1151	354		354	25	379
03180 MAXWELL REC & PARK DIST	42	0.2685	826		826	59	885
03190 COLUSA BSN DRN	55	0.3517	1,082		1,082	77	1,159
03200 COLUSA RESC CONV	59	0.3772	1,161		1,161	83	1,244
03260 CO MOSQ ABATMNT	228	1.4578	4,485		4,485	320	4,805
03310 REC DIST 1004	14	0.0895	275		275	20	295
03320 REC DIST 2047	37	0.2366	728		728	52	780
03410 COLUSA CO WTRWKS #1	65	0.4156	1,279		1,279	91	1,370
03420 PRINCTN WATRWRKS	33	0.2110	649		649	46	695
03480 CRTNA CRK FLD CTRL/CON	2	0.0128	39		39	3	42
03511 CRTINA CSD RED RNCH ZN2	34	0.2174	669		669	48	717
03512 CRTINA CSD RVR GLN ZN3	43	0.2749	846		846	60	906
03513 CRTINA CSD WILDWD ES ZN4	15	0.0959	295		295	21	316
5031 SOC WELFARE (IND)	54	0.3453	1,062		1,062	76	1,138
1011 BRD OF SUPV	124	0.7928	2,439		2,439	174	2,613
1023 ASSESSOR	157	1.0038	3,088		3,088	220	3,308
1051 ELECTIONS	169	1.0806	3,324		3,324	237	3,561

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1022 TREASURER

Activity - CHECK CLEARING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
092 ADVERTISING	2	0.0128	39		39	3	42
103 EE_BENEFITS	16	0.1023	315		315	22	337
104 INSURANCE 1101	3	0.0192	59		59	4	63
106 SURVERYOR	23	0.1471	452		452	32	484
107 REFUNDS	21	0.1343	413		413	29	442
0131 SUPERIOR COURT - CJF	76	0.4859	1,495		1,495	107	1,602
014 GRAND JURY	96	0.6138	1,888		1,888	135	2,023
016 DIST ATTNY	312	1.9949	6,137		6,137	438	6,575
017 CHILD SUPP SVCS	159	1.0166	3,128		3,128	223	3,351
019 PUBL DEFEND	63	0.4028	1,239		1,239	88	1,327
020 COMMUNICTNS	88	0.5627	1,731		1,731	123	1,854
021 SHERIFF	560	3.5806	11,016		11,016	785	11,801
0211 SO BAILIFF	24	0.1535	472		472	34	506
024 SHF-BOATING 2021	79	0.5051	1,554		1,554	111	1,665
02344 SHF-CLAMMET GRANT 2022	1	0.0064	20		20	1	21
022 DRUG PREVENTTION	80	0.5115	1,574		1,574	112	1,686
031 JAIL	327	2.0908	6,433		6,433	459	6,892
033 JUV FAC	9	0.0575	177		177	13	190
035 PROBATION	314	2.0077	6,177		6,177	440	6,617
02528 LOCAL COMM CORRCTN	267	1.7072	5,252		5,252	374	5,626
2531 COMM CORRRTN PRFRM INCENT	112	0.7161	2,203		2,203	157	2,360
036 VICTIM WITN	55	0.3517	1,082		1,082	77	1,159
0363 YOUTH OFFEND GNT	36	0.2302	708		708	50	758
034 CO VICTIM WITN SRV-XC 2036	25	0.1598	492		492	35	527
050 FLD WTR CON	9	0.0575	177		177	13	190
059 AG ADM SERV	129	0.8248	2,538		2,538	181	2,719
060 AG COMM	151	0.9655	2,970		2,970	212	3,182
061 WTR MGT	63	0.4028	1,239		1,239	88	1,327



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1022 TREASURER

Activity - CHECK CLEARING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2065 SITES_PROJ	45	0.2877	885		885	63	948
2070 CLERK/RECOR	109	0.6969	2,144		2,144	153	2,297
2071 CORONER	95	0.6074	1,869		1,869	133	2,002
2076 PLANN/BLDG	116	0.7417	2,282		2,282	163	2,445
2077 ANIMAL CTRL	163	1.0422	3,206		3,206	229	3,435
2080 TRAPPER	4	0.0256	79		79	6	85
2081 OES	85	0.5435	1,672		1,672	119	1,791
20811 HOME SECUR 2081	10	0.0639	197		197	14	211
2083 PUBLIC ADMN	25	0.1598	492		492	35	527
002327 JAIL INMATE WELFARE 2031	99	0.6330	1,947		1,947	139	2,086
002329 DRUG ENFORCEMENT 2022	9	0.0575	177		177	13	190
02331 CIVIL FEE CAP PROJ 2021	1	0.0064	20		20	1	21
02340 SHERIFF-SLESF 2021	53	0.3389	1,043		1,043	74	1,117
002341 JAIL-SLESF 2031	2	0.0128	39		39	3	42
002657 CC SERV AREA #2	92	0.5882	1,810		1,810	129	1,939
3010 PUBLIC WORKS/ROADS	985	6.2980	19,376		19,376	1,382	20,758
032001 CCRCD PYRLL 03200	52	0.3325	1,023		1,023	73	1,096
032025 CCRCD MISC PROJ 03200	15	0.0959	295		295	21	316
032026 CCRCD SPC CRP GRT 03200	3	0.0192	59		59	4	63
032027 CCRCD - D.O.C. 03200	16	0.1023	315		315	22	337
4010 BEHAVIORIAL HEALTH ADMIN SERV	107	0.6841	2,105		2,105	150	2,255
4011 SUBSTANCE ABUSE SERVICES	294	1.8798	5,783		5,783	412	6,195
4012 HEALTH	414	2.6471	8,144		8,144	581	8,725
4013 MENTAL HEALTH	474	3.0307	9,324		9,324	665	9,989
002936 MENTAL HLTH SERV FUND	117	0.7481	2,302		2,302	164	2,466
002939 MHSA EDUC & TRAIN 002936	24	0.1535	472		472	34	506
002940 MHSA PREV & EARLY INTERV	131	0.8376	2,577		2,577	184	2,761
002947 MHSA-HOUSING	92	0.5882	1,810		1,810	129	1,939

COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1022 TREASURER

Activity - CHECK CLEARING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
015 AIR/WTR POLL CON	72	0.4604	1,416		1,416	101	1,517
019 ENVIRONMENTAL HEALTH	190	1.2148	3,738		3,738	266	4,004
023 AMBULANCE	79	0.5051	1,554		1,554	111	1,665
031 CALIF CHILDRENS SRV 4012	5	0.0320	98		98	7	105
02583 CHILDRENS TRUST FUND	4	0.0256	79		79	6	85
010 WELFARE ADMIN #108	277	1.7711	5,449		5,449	389	5,838
011 WELFARE #108	721	4.6100	14,183		14,183	1,011	15,194
012 IN HOME SUPP SERV 07526	5	0.0320	98		98	7	105
020 CATEG AID/SAWS HHS 5011	3	0.0192	59		59	4	63
032 INDG BURIAL	3	0.0192	59		59	4	63
033 SR NUTRITON	103	0.6586	2,026		2,026	144	2,170
041 JUV CRT WRD	19	0.1215	374		374	27	401
051 VET SERV	16	0.1023	315		315	22	337
061 SR CITIZENS	12	0.0767	236		236	17	253
021 LIBRARY	369	2.3593	7,259		7,259	518	7,777
022 ADULT LITERACY	19	0.1215	374		374	27	401
031 AG EXTENS	107	0.6841	2,105		2,105	150	2,255
013 COUNTYWIDE RECREATION	6	0.0384	118		118	8	126
032 COL VET	24	0.1535	472		472	34	506
033 MAX VET	23	0.1471	452		452	32	484
035 WMS VET	36	0.2302	708		708	50	758
078 FISH AND GAME	1	0.0064	20		20	1	21
075 MIGRANT HOUSING	158	1.0102	3,108		3,108	222	3,330
076 MIGRANT HOUSING 1075	37	0.2366	728		728	52	780
4006 EAST PARK RESERVOIR	78	0.4987	1,534		1,534	109	1,643
4000 SOLID WASTE	68	0.4348	1,338		1,338	95	1,433
4020 LOCAL TRANSPORTATION	7	0.0448	138		138	10	148
4001 AIRPORT ENTRPSE	127	0.8120	2,498		2,498	178	2,676



COLUSA COUNTY
Schedule .4 - Detail Activity Allocations
For Department 1022 TREASURER

Activity - CHECK CLEARING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
04022 LOCAL TRANSPORTATION	54	0.3453	1,062		1,062	76	1,138
04002 TRANSIT AGENCY	321	2.0524	6,314		6,314	450	6,764
04060 LAFCO	130	0.8312	2,557		2,557	182	2,739
07526 IHSS PUBLIC AUTHORITY	13	0.0831	256		256	18	274
OUTSIDE AGENCIES	1,650	10.5497	32,459		32,459	2,316	34,775
SubTotal	15,640	100.0000	307,659		307,659	21,462	329,121
Total	15,640	100.0000	307,659		307,659	21,462	329,121

Allocation Basis: CHECK CLEARING COST

Allocation Source: PHYSICAL CHECK COUNT USING VENDOR HISTORY BY DEPT

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

Receiving Department	Total	CHECK CLEARING
1012 CAO	2,420	2,420
1021 AUDITOR	2,439	2,439
1022 TREASURER	1,790	1,790
1031 CNTY CNSL	3,330	3,330
1040 PERSONNEL	2,634	2,634
1073 MAINTENANCE	5,184	5,184
1074 CUSTODIAN	1,412	1,412
1101 RISK	2,255	2,255
1108 IT	2,360	2,360
1109 PURCHASING	3,035	3,035
00158 MFH RESERVE	21	21
002128 ALMOND PARADISE	253	253
002129 THOMPSON ST	253	253
002133 WHISPER	464	464
002334 LIVE SCN	295	295
002548 CARL MOYER	85	85
002550 MFH CARE FUNDS	717	717
002660 SRV AREA#1 CEN	2,002	2,002
002817 EMS-OTHER 4012	21	21
03000 ARBCKLE-C/C FIRE	5,163	5,163
03030 MAX FIRE PROT	2,340	2,340
03033 MAXFIRE PG&E	42	42
03040 PRINCETN FIRE	2,297	2,297
03050 WMS FIRE PROT	168	168
03060 SAC RIV FIRE DIST	6,259	6,259
03080 ARBCKLE CEM	1,643	1,643
03090 COLLEGE CTY CEM	1,075	1,075
03100 COL CEM DIST	3,793	3,793
03103 COL CEM SLE TX-VLT	21	21
03110 CYPRESS HLL CEM	190	190
03120 GRND ISLAND CEM	843	843
03130 MAXWELL CEM	1,854	1,854
03133 MAX CEM SLE	21	21
03140 PRINCETON CEM	295	295
03150 STONYFRD-IND VL	1,349	1,349
03160 WILLIAMS CEM	2,086	2,086



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

Receiving Department	Total	CHECK CLEARING
03164 WMS CEM SLE	21	21
03175 ARBUCKLE PARK &	928	928
03177 ARB P/REC-PRK/FAC	1,854	1,854
03178 ARB P&R	379	379
03180 MAXWELL REC &	885	885
03190 COLUSA BSN DRN	1,159	1,159
03200 COLUSA RESC CONV	1,244	1,244
03260 CO MOSQ ABATMNT	4,805	4,805
03310 REC DIST 1004	295	295
03320 REC DIST 2047	780	780
03410 COLUSA CO	1,370	1,370
03420 PRINCTN	695	695
03480 CRTNA CRK FLD	42	42
03511 CRTINA CSD RED	717	717
03512 CRTINA CSD RVR	906	906
03513 CRTINA CSD	316	316
5031 SOC WELFARE (IND)	1,138	1,138
1011 BRD OF SUPV	2,613	2,613
1023 ASSESSOR	3,308	3,308
1051 ELECTIONS	3,561	3,561
1092 ADVERTISING	42	42
1103 EE_BENEFITS	337	337
1104 INSURANCE 1101	63	63
1106 SURVERYOR	484	484
1107 REFUNDS	442	442
20131 SUPERIOR COURT -	1,602	1,602
2014 GRAND JURY	2,023	2,023
2016 DIST ATTNY	6,575	6,575
2017 CHILD SUPP SVCS	3,351	3,351
2019 PUBL DEFEND	1,327	1,327
2020 COMMUNICTNS	1,854	1,854
2021 SHERIFF	11,801	11,801
20211 SO BAILIFF	506	506
2024 SHF-BOATING 2021	1,665	1,665
002344 SHF-CLAMMET	21	21
2022 DRUG PREVENTTION	1,686	1,686
2031 JAIL	6,892	6,892

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

Receiving Department	Total	CHECK CLEARING
2033 JUV FAC	190	190
2035 PROBATION	6,617	6,617
202528 LOCAL COMM	5,626	5,626
202531 COMM CORR TN	2,360	2,360
2036 VICTIM WITN	1,159	1,159
20363 YOUTH OFFEND GNT	758	758
2034 CO VICTIM WITN	527	527
2050 FLD WTR CON	190	190
2059 AG ADM SERV	2,719	2,719
2060 AG COMM	3,182	3,182
2061 WTR MGT	1,327	1,327
2065 SITES_PROJ	948	948
2070 CLERK/RECOR	2,297	2,297
2071 CORONER	2,002	2,002
2076 PLANN/BLDG	2,445	2,445
2077 ANIMAL CTRL	3,435	3,435
2080 TRAPPER	85	85
2081 OES	1,791	1,791
20811 HOME SECUR 2081	211	211
2083 PUBLIC ADMN	527	527
202327 JAIL INMATE	2,086	2,086
202329 DRUG	190	190
202331 CIVIL FEE CAP PROJ	21	21
202340 SHERIFF-SLESF 2021	1,117	1,117
202341 JAIL-SLESF 2031	42	42
202657 CC SERV AREA #2	1,939	1,939
2010 PUBLIC	20,758	20,758
202001 CCRCD PYRLL	1,096	1,096
202025 CCRCD MISC PROJ	316	316
202026 CCRCD SPC CRP	63	63
202027 CCRCD - D.O.C.	337	337
2010 BEHAVIORIAL HEALTH	2,255	2,255
2011 SUBSTANCE ABUSE	6,195	6,195
2012 HEALTH	8,725	8,725
2013 MENTAL HEALTH	9,989	9,989
202936 MENTAL HLTH	2,466	2,466
202939 MHSA EDUC &	506	506



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

Receiving Department	Total	CHECK CLEARING
002940 MHSA PREV &	2,761	2,761
002947 MHSA-HOUSING	1,939	1,939
4015 AIR/WTR POLL CON	1,517	1,517
4019 ENVIRONMENTAL	4,004	4,004
4023 AMBULANCE	1,665	1,665
4031 CALIF CHILDRENS SRV	105	105
002583 CHILDRENS TRUST	85	85
5010 WELFARE ADMIN #108	5,838	5,838
5011 WELFARE #108	15,194	15,194
5012 IN HOME SUPP SERV	105	105
5020 CATEG AID/SAWS	63	63
5032 INDG BURIAL	63	63
5033 SR NUTRITON	2,170	2,170
5041 JUV CRT WRD	401	401
5051 VET SERV	337	337
5061 SR CITIZENS	253	253
6021 LIBRARY	7,777	7,777
6022 ADULT LITERACY	401	401
6031 AG EXTENS	2,255	2,255
7013 COUNTYWIDE	126	126
7032 COL VET	506	506
7033 MAX VET	484	484
7035 WMS VET	758	758
2078 FISH AND GAME	21	21
1075 MIGRANT HOUSING	3,330	3,330
1076 MIGRANT HOUSING	780	780
04006 EAST PARK	1,643	1,643
04000 SOLID WASTE	1,433	1,433
04020 LOCAL	148	148
04001 AIRPORT ENTRPSE	2,676	2,676
04022 LOCAL	1,138	1,138
04002 TRANSIT AGENCY	6,764	6,764
04060 LAFCO	2,739	2,739
07526 IHSS PUBLIC	274	274
OUTSIDE AGENCIES	34,775	34,775

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

Receiving Department	Total	CHECK CLEARING
Direct Billed	0	0
Total	329,121	329,121



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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
MFH RESERVE FUNDS	21	NA	NA	21
ALMOND PARADISE ST LITNG	253	NA	NA	253
THOMPSON ST LITNG	253	NA	NA	253
WHISPER CRK-CROSS CRK LIT	464	NA	NA	464
LIVE SCN FNGRPRNTG	295	NA	NA	295
CARL MOYER GRANT	85	NA	NA	85
MFH CARE FUNDS	717	NA	NA	717
SRV AREA#1 CEN RCH	2,002	NA	NA	2,002
EMS-OTHER	21	NA	NA	21
ARBCKLE-C/C FIRE	5,163	NA	NA	5,163
VAX FIRE PROT	2,340	NA	NA	2,340
VAX FIRE PG&E POWER PLANT	42	NA	NA	42
PRINCETN FIRE PROT	2,297	NA	NA	2,297
NMS FIRE PROT	168	NA	NA	168
SAC RIV FIRE DIST	6,259	NA	NA	6,259
ARBCKLE CEM	1,643	NA	NA	1,643
COLLEGE CTY CEM	1,075	NA	NA	1,075
COL CEM DIST	3,793	NA	NA	3,793
COL CEM SALE TX-VLT	21	NA	NA	21
CYPRESS HLL CEM	190	NA	NA	190
BRND ISLAND CEM	843	NA	NA	843
MAXWELL CEM	1,854	NA	NA	1,854
MAX CEM SALE TX-VAULT	21	NA	NA	21
PRINCETON CEM	295	NA	NA	295
STONYFRD-IND VL CEM	1,349	NA	NA	1,349
WILLIAMS CEM	2,086	NA	NA	2,086
NMS CEM SALE TX-VAULT	21	NA	NA	21
ARBUCKLE PARK & REC DIST	928	NA	NA	928
ARB PARK/REC DIST-PRK/FAC	1,854	NA	NA	1,854
ARB PARK & REC DIST-POOLS	379	NA	NA	379

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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
MAXWELL REC & PARK DIST	885	NA	NA	885
COLUSA BSN DRN	1,159	NA	NA	1,159
COLUSA RESC CONV	1,244	NA	NA	1,244
CO MOSQ ABATMNT	4,805	NA	NA	4,805
REC DIST 1004	295	NA	NA	295
REC DIST 2047	780	NA	NA	780
COLUSA CO WTRWKS #1	1,370	NA	NA	1,370
PRINCTN WATRWRKS	695	NA	NA	695
CRTNA CRK FLD CTRL/CON	42	NA	NA	42
CRTINA CSD RED RNCH ZN2	717	NA	NA	717
CRTINA CSD RVR GLN ZN3	906	NA	NA	906
CRTINA CSD WILDWD ES ZN4	316	NA	NA	316
SOC WELFARE (IND)	1,138	NA	NA	1,138
BOARD OF SUPV	2,613	NA	NA	2,613
ASSESSOR	3,308	NA	NA	3,308
ELECTIONS	3,561	NA	NA	3,561
ADVERTISING	42	NA	NA	42
EMPLOYEE BENE	337	NA	NA	337
INSURANCE	63	NA	NA	63
SURVEYOR	484	NA	NA	484
REFUNDS/REBATES	442	NA	NA	442
JUDICIAL DIST	1,602	NA	NA	1,602
GRAND JURY	2,023	NA	NA	2,023
DISTRICT ATTNY	6,575	NA	NA	6,575
CHILD SUPPORT SERVICES	3,351	NA	NA	3,351
PUBLIC DEFENDER	1,327	NA	NA	1,327
COMMUNICATIONS	1,854	NA	NA	1,854
SHERIFF	11,801	NA	NA	11,801
SHERIFF BAILIFF	506	NA	NA	506
SHERIFF-BOATING	1,665	NA	NA	1,665

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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
SHERIFF-CLAMMET GRANT	21	NA	NA	21
DRUG PREVENTION	1,686	NA	NA	1,686
JAIL	6,892	NA	NA	6,892
JUVENILE FACILITIES	190	NA	NA	190
PROBATION	6,617	NA	NA	6,617
LOCAL COMM CORRCTN 002528	5,626	NA	NA	5,626
COMM CORRTN PRFRM INCENT 002531	2,360	NA	NA	2,360
VICTIM WITN PROG	1,159	NA	NA	1,159
YOUTHFUL OFFENDER GRANT	758	NA	NA	758
DO VICTIM WITNESS SERV-XC	527	NA	NA	527
FLOOD WATER CONVSERVATION	190	NA	NA	190
AG ADMIN SERV	2,719	NA	NA	2,719
AG COMMISSIONER	3,182	NA	NA	3,182
WATER MANAGEMENT	1,327	NA	NA	1,327
SITES RESERVOIR PROJECT	948	NA	NA	948
CLERK/RECORDER	2,297	NA	NA	2,297
CORONER	2,002	NA	NA	2,002
PLANNING/BLDG	2,445	NA	NA	2,445
ANIML CNTRL SERV	3,435	NA	NA	3,435
TRAPPER	85	NA	NA	85
DES	1,791	NA	NA	1,791
HOMELAND SECURITY	211	NA	NA	211
PUBLIC ADMIN	527	NA	NA	527
JAIL INMATE WELFARE	2,086	NA	NA	2,086
DRUG ENFORCEMENT	190	NA	NA	190
CIVIL FEE CAPITAL PROJ	21	NA	NA	21
SHERIFF-SLESF	1,117	NA	NA	1,117
JAIL - SLESF	42	NA	NA	42
DC SERV AREA #2	1,939	NA	NA	1,939
PUBLIC WORKS/ROADS	20,758	NA	NA	20,758



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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
CCRC-D-PAYROLL CLEARING	1,096	NA	NA	1,096
CCRC-D MISC PROJECTS	316	NA	NA	316
CCRC-D-SPEC CROP BLK GRNT	63	NA	NA	63
CCRC-D - D.O.C.	337	NA	NA	337
BEHAVIORIAL HEALTH ADMIN SERV	2,255	NA	NA	2,255
SUBSTANCE ABUSE SERVICES	6,195	NA	NA	6,195
HEALTH	8,725	NA	NA	8,725
MENTAL HEALTH	9,989	NA	NA	9,989
MENTAL HLTH SERV FUND	2,466	NA	NA	2,466
MHSA EDUC & TRAIN	506	NA	NA	506
MHSA PREV & EARLY INTERV	2,761	NA	NA	2,761
MHSA-HOUSING	1,939	NA	NA	1,939
AIR/WTR POLL CON	1,517	NA	NA	1,517
ENVIRONMENTAL HEALTH	4,004	NA	NA	4,004
AMBULANCE SERV	1,665	NA	NA	1,665
CALIF CHILDRNS SRV	105	NA	NA	105
CHILDRENS TRUST	85	NA	NA	85
WELFARE ADMIN #108	5,838	NA	NA	5,838
WELFARE #108	15,194	NA	NA	15,194
IN HOME SUPPORT SERV	105	NA	NA	105
CATEGORICL AID/SAWS HHS	63	NA	NA	63
INDIGENT BURIAL	63	NA	NA	63
SR NUTRITION PROGRAM	2,170	NA	NA	2,170
JUV CTR WARDS	401	NA	NA	401
VETERAN SERVICES	337	NA	NA	337
SENIOR CITIZENS	253	NA	NA	253
LIBRARY	7,777	NA	NA	7,777
ADULT LITERACY	401	NA	NA	401
AG EXTENSIONS	2,255	NA	NA	2,255
COUNTYWIDE RECREATION	126	NA	NA	126

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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
COLUSA VET HALL	506	NA	NA	506
VAXWELL VET HALL	484	NA	NA	484
WMS VET HALL	758	NA	NA	758
FISH AND GAME	21	NA	NA	21
1075 MIGRANT HOUSING DEPT	3,330	NA	NA	3,330
1076 MIGRANT HOUSING 1075	780	NA	NA	780
EAST PARK RESERVOIR	1,643	NA	NA	1,643
SOLID WASTE	1,433	NA	NA	1,433
LOCAL TRANSPORTATION	148	NA	NA	148
AIRPORT ENTRPSE	2,676	NA	NA	2,676
LOCAL TRANSPORTATION PLANNING	1,138	NA	NA	1,138
TRANSIT AGENCY	6,764	NA	NA	6,764
AFCO	2,739	NA	NA	2,739
HSS PUBLIC AUTHORITY	274	NA	NA	274
OUTSIDE AGENCIES	34,775	NA	NA	34,775
Department Total:	302,262	0	0	302,262
Grand Total:	302,262	0	0	302,262



COLUSA COUNTY
Schedule 5.1 Narrative Description of 2017-2018 Costs to be Allocated
For Department 1031 COUNTY COUNSEL

The County Counsel Department provided legal services to the Colusa County Board of Supervisors and to all County departments. The costs relating to this Department were divided into six different functions. Retiree OPEB is now included in Salaries & Benefits as a result of it now being allowable because of the County entering into an irrevocable OPEB Trust Fund (Section 115 Trust).

GENERAL SERVICES

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

COUNTY LEGAL SERVICES

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

EMPLOYEE RELATIONS AND CCEA, CCMC, CSDA BARGAINING UNITS

The Employee Relations function was expanded to include the legal costs related to the county's three employee bargaining units: Colusa County Employees Association, Colusa County Management Coalition, Colusa County Deputy Sheriff Association. There were no costs related to these functions during the 2017-2018 Fiscal Year.

NON-COUNTY LEGAL SERVICES

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

RETIREE HEALTH

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

GENERAL GOVERNMENT

The costs related to General Government were for the cost of time spent at the request of the Colusa County Board of Supervisors for general County legal services.

DIRECT BILLED

The amount Direct Billed in the 2017-2018 Fiscal Year was for the reimbursement of time spent providing legal services to various County Departments and for time spent by contracted attorneys providing legal services to various County Departments as follows:

Recorded in Revenue Accounts: \$3,388 Recorded in Expense Account 59390: \$0 Total Direct Billed = \$3,388

2019-2020 COST ALLOCATION PLAN

<u>Amount</u>	<u>Revenue Acct</u>	<u>Description</u>	<u>Function</u>
\$334	#1031-466600	CC Service Area #2 legal services reimbursement	Legal Services
\$538	#1031-466600	Public Defender legal services reimbursement	Legal Services
\$1,111	#1031-466600	Outside Agencies legal services reimbursement	Legal Services
\$1,304	#1031-466600	Public Guardian legal services reimbursement	Legal Services
\$101	#1031-466602	Bail Bonds legal services reimbursement	Legal Services
\$0	#1031-59390	No costs	Legal Services
<u>\$3,388</u>	Total Directed Billed		

COST ADJUSTMENT

Revenue: The activity recorded in the #00101-1031 County Counsel's revenue accounts in the 2017-2018 Fiscal Year which offset expenditures as a cost adjustment was for the office supply refunds in the amount of \$2,309.

Reimbursed Projects: The activity recorded in the County Counsel's Reimbursed Projects account #00101-1031-593906 in the 2017-2018 Fiscal Year which offset expenditures as a cost adjustment was for the reimbursement from County Departments for the cost of contracted non-county legal services in the amount of \$92,134.

The total expenditure offset cost adjustment for the 2017-2018 Fiscal Year was \$195,861.

<u>Amount</u>	<u>Account #</u>	<u>Description</u>	<u>Function</u>
\$2,265	#1031-466207	Admin Fee-County Counsel	Administration
\$44	#1031-468785	Photo Copies	Administration
\$0	#1031-479910	Transfers In	Administration
<u>\$92,134</u>	#1031-593906	Non-County Legal Service Reimbursement	Non-County Legal Services
<u>\$94,443</u>	Total Expenditure offset Cost Adjustment		

ACTUAL EXPENDITURES IN COST PLAN

\$197,857	Total Budget 2017-2018 Actual Expenditures
<u>\$453,901</u>	Add back Transfers and Reimbursements
<u>\$651,758</u>	Total Fund #00101-1031—County Counsel Expenditures recorded in the County Budget

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	651,757			651,757
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING DEPREC	443		443	
EQUIPMENT DEPREC	895		895	
1012 CAO	2,421	194	2,615	
1021 AUDITOR	5,176	335	5,511	
1022 TREASURER	3,108	222	3,330	
1040 PERSONNEL		3,729	3,729	
1073 MAINTENANCE		5,363	5,363	
1074 CUSTODIAN		9,687	9,687	
1101 RISK MANAGEMENT/INSURANCE		103	103	
1108 IT		9,590	9,590	
1109 PURCHASING		318	318	
Total Allocated Additions:	12,043	29,541	41,584	41,584
#466207 ADMIN FEE	(2,264)			
#468785 PHOTO COPIES	(44)			
#479910 TRANSFER IN	0			
#466600 LEGAL SERV	0			
#479360 MISC REV	0			
#479470 MISC REFUND	0			
#593906 REIMB PROJECTS	(92,134)			
Total Departmental Cost Adjustments:	(94,442)			(94,442)
Total To Be Allocated:	569,358	29,541		598,899

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

	Total	General & Admin	GENERAL SERVICES	CO LEGAL SERVICE	NON-CO LEGAL SERV
Pages & Benefits					
SALARIES & BENEFITS	528,853	0	60,480	375,150	0
Other Expense & Cost					
53060 COMMUNICATIONS	1,973	1,973	0	0	0
53061 COMMUNICATIONS-CELL	1,440	1,440	0	0	0
53090 HOUSEHOLD EXPENSE	38	38	0	0	0
53100 INSURANCE	1,164	1,164	0	0	0
53120 MAINT-EQUIP	448	448	0	0	0
53121 MAINT-SOFTWARE	551	551	0	0	0
53130 MAINT-STRU	0	0	0	0	0
53150 MEMBERSHIPS	4,049	4,049	0	0	0
53170 OFFICE EXPENSE	9,048	9,048	0	0	0
53171 POSTAGE	380	380	0	0	0
53180 PROF SPEC SERV	95,340	1,135	0	0	94,205
53190 PUBL & LEGAL NOTICES	0	0	0	0	0
53200 RENTS & LEASES	2,063	2,063	0	0	0
53230 SPEC DEPT EXP	90	90	0	0	0
53231 SOFTWARE	2,562	2,562	0	0	0
53250 TRANS/TRAVEL	2,718	2,718	0	0	0
53251 EDUC & TRAIN	1,040	1,040	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	651,757	28,699	60,480	375,150	94,205
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#466207 ADMIN FEE	(2,264)	(2,264)	0	0	0
#468785 PHOTO COPIES	(44)	(44)	0	0	0
#479910 TRANSFER IN	0	0	0	0	0
#466600 LEGAL SERV	0	0	0	0	0
#479360 MISC REV	0	0	0	0	0
#479470 MISC REFUND	0	0	0	0	0
#593906 REIMB PROJECTS	(92,134)	0	0	0	(92,134)



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

	Total	General & Admin	GENERAL SERVICES	CO LEGAL SERVICE	NON-CO LEGAL SERV
Functional Cost	557,315	26,391	60,480	375,150	2,071
Allocation Step 1					
Inbound- All Others	12,043	12,043	0	0	0
Reallocate Admin Costs		(38,434)	3,809	23,614	5,930
Unallocated Costs	(98,304)	0	0	0	0
1st Allocation	471,054	0	64,289	398,764	8,001
Allocation Step 2					
Inbound- All Others	29,541	29,541	0	0	0
Reallocate Admin Costs		(29,541)	2,928	18,150	4,558
Unallocated Costs	(3,905)	0	0	0	0
2nd Allocation	25,636	0	2,928	18,150	4,558
Total For 1010310 1031 CNTY CNSL					
Total Allocated	496,690	0	67,217	416,914	12,559



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

	RETIREE HEALTH	GENERAL GOVT
Salaries & Benefits		
SALARIES & BENEFITS	12,499	80,724
Other Expense & Cost		
53060 COMMUNICATIONS	0	0
53061 COMMUNICATIONS-CELL	0	0
53090 HOUSEHOLD EXPENSE	0	0
53100 INSURANCE	0	0
53120 MAINT-EQUIP	0	0
53121 MAINT-SOFTWARE	0	0
53130 MAINT-STRU	0	0
53150 MEMBERSHIPS	0	0
53170 OFFICE EXPENSE	0	0
53171 POSTAGE	0	0
53180 PROF SPEC SERV	0	0
53190 PUBL & LEGAL NOTICES	0	0
53200 RENTS & LEASES	0	0
53230 SPEC DEPT EXP	0	0
53231 SOFTWARE	0	0
53250 TRANS/TRAVEL	0	0
53251 EDUC & TRAIN	0	0
*FIXED ASSETS	0	0
Departmental Totals		
Total Expenditures	12,499	80,724
Deductions		
Total Deductions	0	0
Cost Adjustments		
#466207 ADMIN FEE	0	0
#468785 PHOTO COPIES	0	0
#479910 TRANSFER IN	0	0
#466600 LEGAL SERV	0	0
#479360 MISC REV	0	0
#479470 MISC REFUND	0	0
#593906 REIMB PROJECTS	0	0



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

	RETIREE HEALTH	GENERAL GOVT
Functional Cost	12,499	80,724
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	0	5,081
Unallocated Costs	(12,499)	(85,805)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	0	3,905
Unallocated Costs	0	(3,905)
2nd Allocation	0	0
Total For 1010310 1031 CNTY CNSL		
Total Allocated	0	0

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

Activity - GENERAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
012 CAO	847	1.4005	900		900		900
021 AUDITOR	883	1.4600	939		939		939
022 TREASURER	746	1.2335	793		793		793
040 PERSONNEL	1,781	2.9448	1,893		1,893	90	1,983
073 MAINTENANCE	232	0.3836	247		247	12	259
101 RISK MANAGEMENT/INSURANCE	405	0.6696	431		431	20	451
108 IT	116	0.1918	123		123	6	129
109 PURCHASING	1,614	2.6687	1,716		1,716	81	1,797
023 ASSESSOR	470	0.7771	500		500	24	524
0261 REV/REC	116	0.1918	123		123	6	129
051 ELECTIONS	7,419	12.2669	7,886		7,886	375	8,261
014 GRAND JURY	977	1.6154	1,039		1,039	49	1,088
016 DIST ATTNY	478	0.7903	508		508	24	532
017 CHILD SUPP SVCS	304	0.5026	323		323	15	338
019 PUBL DEFEND	369	0.6101	392		392	19	411
021 SHERIFF	11,458	18.9452	12,176		12,176	578	12,754
031 JAIL	898	1.4848	955		955	45	1,000
035 PROBATION	1,455	2.4058	1,547		1,547	73	1,620
060 AG COMM	803	1.3277	854		854	41	895
061 WTR MGT	499	0.8251	530		530	25	555
065 SITES_PROJ	94	0.1554	100		100	5	105
070 CLERK/RECOR	854	1.4120	908		908	43	951
076 PLANN/BLDG	2,895	4.7867	3,077		3,077	146	3,223
077 ANIMAL CTRL	94	0.1554	100		100	5	105
010 PUBLIC WORKS/ROADS	2,591	4.2841	2,754		2,754	131	2,885
010 BEHAVIORIAL HEALTH ADMIN SERV	3,416	5.6481	3,631		3,631	172	3,803
012 HEALTH	803	1.3277	854		854	41	895
013 MENTAL HEALTH	14	0.0231	15		15	1	16



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

Activity - GENERAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
4015 AIR/WTR POLL CON	290	0.4795	308		308	15	323
4019 ENVIRONMENTAL HEALTH	326	0.5390	347		347	16	363
4031 CALIF CHILDRNS SRV 4012	14	0.0231	15		15	1	16
5010 WELFARE ADMIN #108	1,455	2.4058	1,547		1,547	73	1,620
5011 WELFARE #108	6,912	11.4286	7,347		7,347	349	7,696
5033 SR NUTRITON	22	0.0364	23		23	1	24
5051 VET SERV	29	0.0480	31		31	1	32
6021 LIBRARY	2,873	4.7503	3,054		3,054	145	3,199
1075 MIGRANT HOUSING	109	0.1802	116		116	6	122
04006 EAST PARK RESERVOIR	217	0.3588	231		231	11	242
04000 SOLID WASTE	43	0.0711	46		46	2	48
04020 LOCAL TRANSPORTATION	630	1.0417	670		670	32	702
04001 AIRPORT ENTRPSE	2,598	4.2956	2,762		2,762	131	2,893
04002 TRANSIT AGENCY	1,477	2.4421	1,570		1,570	75	1,645
OUTSIDE AGENCIES	854	1.4120	908		908	43	951
SubTotal	60,480	100.0000	64,289		64,289	2,928	67,217
Total	60,480	100.0000	64,289		64,289	2,928	67,217

Allocation Basis: CO CNSL GENERAL SERVICES

Allocation Source: COUNTY COUNSEL TIME RECORDS

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

Activity - CO LEGAL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
012 CAO	6,312	1.6825	6,709		6,709		6,709
021 AUDITOR	5,354	1.4272	5,691		5,691		5,691
022 TREASURER	4,732	1.2614	5,030		5,030		5,030
040 PERSONNEL	12,960	3.4546	13,776		13,776	656	14,432
073 MAINTENANCE	1,402	0.3737	1,490		1,490	71	1,561
101 RISK MANAGEMENT/INSURANCE	3,223	0.8591	3,426		3,426	163	3,589
108 IT	613	0.1634	652		652	31	683
109 PURCHASING	9,016	2.4033	9,584		9,584	456	10,040
023 ASSESSOR	3,813	1.0164	4,053		4,053	193	4,246
0261 REV/REC	642	0.1711	682		682	32	714
051 ELECTIONS	35,631	9.4978	37,874		37,874	1,803	39,677
014 GRAND JURY	4,539	1.2099	4,825		4,825	230	5,055
016 DIST ATTNY	3,432	0.9148	3,648		3,648	174	3,822
017 CHILD SUPP SVCS	1,701	0.4534	1,808		1,808	86	1,894
019 PUBL DEFEND	3,118	0.8311	3,314	-538	2,776	158	2,934
021 SHERIFF	76,684	20.4409	81,508		81,508	3,877	85,385
031 JAIL	4,680	1.2475	4,975		4,975	237	5,212
035 PROBATION	11,399	3.0385	12,117		12,117	577	12,694
060 AG COMM	4,935	1.3155	5,246		5,246	250	5,496
061 WTR MGT	3,352	0.8935	3,563		3,563	170	3,733
065 SITES_PROJ	751	0.2002	798		798	38	836
070 CLERK/RECOR	4,692	1.2507	4,987		4,987	237	5,224
076 PLANN/BLDG	22,584	6.0200	24,006		24,006	1,143	25,149
077 ANIMAL CTRL	425	0.1133	452		452	22	474
02657 CC SERV AREA #2	0			-334	-334		-334
010 PUBLIC WORKS/ROADS	18,550	4.9447	19,718		19,718	938	20,656
010 BEHAVORIAL HEALTH ADMIN SERV	20,508	5.4666	21,799		21,799	1,038	22,837
012 HEALTH	6,058	1.6148	6,439		6,439	306	6,745



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

Activity - CO LEGAL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
4013 MENTAL HEALTH	96	0.0256	102		102	5	107
4015 AIR/WTR POLL CON	2,078	0.5539	2,209		2,209	105	2,314
4019 ENVIRONMENTAL HEALTH	2,036	0.5427	2,164		2,164	103	2,267
4031 CALIF CHILDRNS SRV 4012	124	0.0331	132		132	6	138
5010 WELFARE ADMIN #108	7,528	2.0067	8,002		8,002	381	8,383
5011 WELFARE #108	33,310	8.8791	35,407	-1,305	34,102	1,685	35,787
5033 SR NUTRITON	128	0.0341	136		136	6	142
5051 VET SERV	249	0.0664	265		265	13	278
6021 LIBRARY	20,389	5.4349	21,672		21,672	1,032	22,704
1075 MIGRANT HOUSING	904	0.2410	961		961	46	1,007
04006 EAST PARK RESERVOIR	1,425	0.3798	1,515		1,515	72	1,587
04000 SOLID WASTE	345	0.0920	367		367	17	384
04020 LOCAL TRANSPORTATION	2,966	0.7906	3,153		3,153	150	3,303
04001 AIRPORT ENTRPSE	18,257	4.8666	19,406		19,406	924	20,330
04002 TRANSIT AGENCY	7,596	2.0248	8,074		8,074	384	8,458
OUTSIDE AGENCIES	6,613	1.7628	7,029	-1,211	5,818	335	6,153
SubTotal	375,150	100.0000	398,764	-3,388	395,376	18,150	413,526
Direct Billed				3,388	3,388		3,388
Total	375,150	100.0000	398,764		398,764	18,150	416,914

Allocation Basis: CO CNSL LEGAL SERVICE

Allocation Source: COUNTY COUNSEL DEPT TIME SHEETS

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

Activity - NON-CO LEGAL SERV

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1011 BRD OF SUPV	24,670	26.7766	2,142		2,142	1,220	3,362
2021 SHERIFF	66,657	72.3486	5,789		5,789	3,298	9,087
2061 WTR MGT	806	0.8748	70		70	40	110
SubTotal	92,134	100.0000	8,001		8,001	4,558	12,559
Total	92,134	100.0000	8,001		8,001	4,558	12,559

Allocation Basis: CO CNSL NON-CO LEGAL SERV

Allocation Source: PROFESSIONAL SERVICES EXPENDITURE RECORDS 00101-1031-53180

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

Receiving Department	Total	GENERAL SERVICES	CO LEGAL SERVICE	NON-CO LEGAL SERV
1012 CAO	7,609	900	6,709	0
1021 AUDITOR	6,630	939	5,691	0
1022 TREASURER	5,823	793	5,030	0
1040 PERSONNEL	16,415	1,983	14,432	0
1073 MAINTENANCE	1,820	259	1,561	0
1101 RISK	4,040	451	3,589	0
1108 IT	812	129	683	0
1109 PURCHASING	11,837	1,797	10,040	0
1011 BRD OF SUPV	3,362	0	0	3,362
1023 ASSESSOR	4,770	524	4,246	0
10261 REV/REC	843	129	714	0
1051 ELECTIONS	47,938	8,261	39,677	0
2014 GRAND JURY	6,143	1,088	5,055	0
2016 DIST ATTNY	4,354	532	3,822	0
2017 CHILD SUPP SVCS	2,232	338	1,894	0
2019 PUBL DEFEND	3,345	411	2,934	0
2021 SHERIFF	107,226	12,754	85,385	9,087
2031 JAIL	6,212	1,000	5,212	0
2035 PROBATION	14,314	1,620	12,694	0
2060 AG COMM	6,391	895	5,496	0
2061 WTR MGT	4,398	555	3,733	110
2065 SITES_PROJ	941	105	836	0
2070 CLERK/RECOR	6,175	951	5,224	0
2076 PLANN/BLDG	28,372	3,223	25,149	0
2077 ANIMAL CTRL	579	105	474	0
202657 CC SERV AREA #2	(334)	0	(334)	0
3010 PUBLIC	23,541	2,885	20,656	0
4010 BEHAVIORIAL HEALTH	26,640	3,803	22,837	0
4012 HEALTH	7,640	895	6,745	0
4013 MENTAL HEALTH	123	16	107	0
4015 AIR/WTR POLL CON	2,637	323	2,314	0
4019 ENVIRONMENTAL	2,630	363	2,267	0
4031 CALIF CHILDRNS SRV	154	16	138	0
5010 WELFARE ADMIN #108	10,003	1,620	8,383	0
5011 WELFARE #108	43,483	7,696	35,787	0
5033 SR NUTRITON	166	24	142	0



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

Receiving Department	Total	GENERAL SERVICES	CO LEGAL SERVICE	NON-CO LEGAL SERV
5051 VET SERV	310	32	278	0
6021 LIBRARY	25,903	3,199	22,704	0
1075 MIGRANT HOUSING	1,129	122	1,007	0
04006 EAST PARK	1,829	242	1,587	0
04000 SOLID WASTE	432	48	384	0
04020 LOCAL	4,005	702	3,303	0
04001 AIRPORT ENTRPSE	23,223	2,893	20,330	0
04002 TRANSIT AGENCY	10,103	1,645	8,458	0
OUTSIDE AGENCIES	7,104	951	6,153	0
Direct Billed	3,388	0	3,388	0
Total	496,690	67,217	416,914	12,559

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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
BOARD OF SUPV	3,362	NA	NA	3,362
ASSESSOR	4,770	NA	NA	4,770
REVENUE AND RECOVERY	843	NA	NA	843
ELECTIONS	47,938	NA	NA	47,938
GRAND JURY	6,143	NA	NA	6,143
DISTRICT ATTN	4,354	NA	NA	4,354
CHILD SUPPORT SERVICES	2,232	NA	NA	2,232
PUBLIC DEFENDER	3,345	NA	NA	3,345
SHERIFF	107,226	NA	NA	107,226
JAIL	6,212	NA	NA	6,212
PROBATION	14,314	NA	NA	14,314
AG COMMISSIONER	6,391	NA	NA	6,391
WATER MANAGEMENT	4,398	NA	NA	4,398
SITES RESERVOIR PROJECT	941	NA	NA	941
CLERK/RECORDER	6,175	NA	NA	6,175
PLANNING/BLDG	28,372	NA	NA	28,372
ANIML CNTRL SERV	579	NA	NA	579
CC SERV AREA #2	(334)	NA	NA	(334)
PUBLIC WORKS/ROADS	23,541	NA	NA	23,541
BEHAVIORIAL HEALTH ADMIN SERV	26,640	NA	NA	26,640
HEALTH	7,640	NA	NA	7,640
MENTAL HEALTH	123	NA	NA	123
AIR/WTR POLL CON	2,637	NA	NA	2,637
ENVIRONMENTAL HEALTH	2,630	NA	NA	2,630
ADULT CHILDREN SRV	154	NA	NA	154
WELFARE ADMIN #108	10,003	NA	NA	10,003
WELFARE #108	43,483	NA	NA	43,483
SR NUTRITION PROGRAM	166	NA	NA	166
VETERAN SERVICES	310	NA	NA	310
LIBRARY	25,903	NA	NA	25,903



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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
1075 MIGRANT HOUSING DEPT	1,129	NA	NA	1,129
EAST PARK RESERVOIR	1,829	NA	NA	1,829
SOLID WASTE	432	NA	NA	432
LOCAL TRANSPORTATION	4,005	NA	NA	4,005
AIRPORT ENTRPSE	23,223	NA	NA	23,223
TRANSIT AGENCY	10,103	NA	NA	10,103
OUTSIDE AGENCIES	7,104	NA	NA	7,104
Department Total:	<u>438,316</u>	<u>0</u>	<u>0</u>	<u>438,316</u>
Grand Total:	<u>438,316</u>	<u>0</u>	<u>0</u>	<u>438,316</u>

COLUSA COUNTY
Schedule 6.1 Narrative Description 2017-2018 of Costs to be Allocated
For Department 1040 PERSONNEL

The Colusa County Personnel Department provided personnel services to all County departments. The services included job recruitment, employee classification, employee relations, negotiations, conflict facilitating, and personnel administration such as training, employee awards, performance evaluations, etc. The costs relating to this department were divided into four different functions. Retiree OPEB is now included in Salaries & Benefits as a result of it now being allowable because of the County entering into an irrevocable OPEB Trust Fund (Section 115 Trust).

GENERAL PERSONNEL

The General Personnel function was for the time spent on the performance of all Personnel administrative duties related to this department based on actual employee monthly time records. The allocation of costs related to the General Personnel function was based on the number of employee positions in each County department as of 6/30/2018.

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

The activity recorded in the Personnel Department's Reimbursed Projects account #00101-1040-59390 in the 2017-2018 Fiscal Year which offset expenditures as a cost adjustment was for the reimbursement from County Departments for the cost of employee recruitment and negotiations in the amount of \$682. The total expenditure cost adjustment for the 2017-2018 is \$682.

DIRECT BILLED

There were no costs direct billed during the 2017-2018 Fiscal Year.

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

\$88,774	Total Budget 2017-2018 Actual Expenditures
<u>\$454,781</u>	Add back Transfers and Reimbursements
<u>\$543,555</u>	Total 2017-2018 Fund #00101-1040--Personnel Expenditures recorded in the County Budget

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	543,554			543,554
FIXED ASSETS	(1,272)			
Total Deductions:	(1,272)			(1,272)
BUILDING DEPREC	12,503		12,503	
EQUIPMENT DEPREC	4,888		4,888	
1012 CAO	4,367	355	4,722	
1021 AUDITOR	5,862	381	6,243	
1022 TREASURER	2,459	175	2,634	
1031 CNTY CNSL	15,669	746	16,415	
1040 PERSONNEL		4,739	4,739	
1073 MAINTENANCE		9,332	9,332	
1074 CUSTODIAN		9,003	9,003	
1101 RISK MANAGEMENT/INSURANCE		136	136	
1108 IT		7,409	7,409	
1109 PURCHASING		2,170	2,170	
Total Allocated Additions:	45,748	34,446	80,194	80,194
#479470 REFUND	0			
59390 REIMBURSED PROJECTS	(682)			
Total Departmental Cost Adjustments:	(682)			(682)
Total To Be Allocated:	587,348	34,446		621,794



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

	Total	General & Admin	GENERAL PERSONNEL	PERSONNEL SERVICE	RISK MGMT ADMIN
Salaries & Benefits					
SALARIES & BENEFITS	515,157	56,061	261,689	160,695	35,117
Other Expense & Cost					
53060 COMMUNICATIONS	1,034	0	1,034	0	0
53061 COMMUNICATIONS-CELL	660	0	660	0	0
53090 HOUSEHOLD	91	0	91	0	0
53100 INSURANCE	1,545	0	1,545	0	0
53120 MAINT-EQUIP	1,268	0	1,268	0	0
53121 MAINT-SOFTWARE	64	0	64	0	0
53150 MEMBERSHIPS	4,446	0	4,446	0	0
53170 OFFICE EXPENSE	2,680	0	2,680	0	0
53171 POSTAGE	297	0	297	0	0
53180 PROF SPEC SERV	706	0	676	30	0
53190 PUBL & LEGAL NOTICE	4,930	0	4,845	85	0
53210 RENTS/LEASE EQUIP	1,579	0	1,579	0	0
53230 SPEC DEPT EXP	118	0	118	0	0
53231 SOFTWARE	501	0	501	0	0
53250 TRANS/TRAVEL	2,385	0	2,385	0	0
532504 TRANS/TRAVEL OTHER	0	0	0	0	0
53251 EDUC & TRAIN	1,950	0	1,950	0	0
53260 UTILITIES	2,871	0	2,871	0	0
55280 CONTRIBUTIONS OTHER	0	0	0	0	0
*FIXED ASSETS	1,272	1,272	0	0	0
Departmental Totals					
Total Expenditures	543,554	57,333	288,699	160,810	35,117
Deductions					
Total Deductions	(1,272)	(1,272)	0	0	0
Post Adjustments					
#479470 REFUND	0	0	0	0	0
59390 REIMBURSED PROJECTS	(682)	0	(597)	(85)	0
Functional Cost	541,600	56,061	288,102	160,725	35,117



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

	Total	General & Admin	GENERAL PERSONNEL	PERSONNEL SERVICE	RISK MGMT ADMIN
Allocation Step 1					
Inbound- All Others	45,748	45,748	0	0	0
Reallocate Admin Costs		(101,809)	60,648	33,780	7,381
Unallocated Costs	(1,595)	0	0	0	0
1st Allocation	585,753	0	348,750	194,505	42,498
Allocation Step 2					
Inbound- All Others	34,446	34,446	0	0	0
Reallocate Admin Costs		(34,446)	20,520	11,429	2,497
2nd Allocation	34,446	0	20,520	11,429	2,497
Total For 1010400 1040 PERSONNEL					
Total Allocated	620,199	0	369,270	205,934	44,995



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

	GENERAL GOVT	RETIREE HEALTH
Salaries & Benefits		
SALARIES & BENEFITS	0	1,595
Other Expense & Cost		
53060 COMMUNICATIONS	0	0
53061 COMMUNICATIONS-CELL	0	0
53090 HOUSEHOLD	0	0
53100 INSURANCE	0	0
53120 MAINT-EQUIP	0	0
53121 MAINT-SOFTWARE	0	0
53150 MEMBERSHIPS	0	0
53170 OFFICE EXPENSE	0	0
53171 POSTAGE	0	0
53180 PROF SPEC SERV	0	0
53190 PUBL & LEGAL NOTCE	0	0
53210 RENTS/LEASE EQUIP	0	0
53230 SPEC DEPT EXP	0	0
53231 SOFTWARE	0	0
53250 TRANS/TRAVEL	0	0
532504 TRANS/TRAVEL OTHER	0	0
53251 EDUC & TRAIN	0	0
53260 UTILITIES	0	0
55280 CONTRIBUTIONS OTHER	0	0
*FIXED ASSETS	0	0
Departmental Totals		
Total Expenditures	0	1,595
Deductions		
Total Deductions	0	0
Post Adjustments		
#479470 REFUND	0	0
59390 REIMBURSED PROJECTS	0	0
Functional Cost	0	1,595



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

	GENERAL GOVT	RETIREE HEALTH
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	(1,595)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	0	0
2nd Allocation	0	0
Total For 1010400 1040 PERSONNEL		
Total Allocated	0	0

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

Activity - GENERAL PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
012 CAO	50,000	1.3588	4,739		4,739		4,739
021 AUDITOR	100,000	2.7175	9,477		9,477		9,477
022 TREASURER	35,029	0.9519	3,320		3,320		3,320
031 CNTY CNSL	30,000	0.8153	2,843		2,843		2,843
040 PERSONNEL	50,000	1.3588	4,739		4,739		4,739
073 MAINTENANCE	40,000	1.0870	3,791		3,791	240	4,031
074 CUSTODIAN	40,000	1.0870	3,791		3,791	240	4,031
101 RISK MANAGEMENT/INSURANCE	10,000	0.2718	948		948	60	1,008
108 IT	50,000	1.3588	4,739		4,739	300	5,039
109 PURCHASING	20,000	0.5435	1,895		1,895	120	2,015
023 ASSESSOR	90,000	2.4458	8,530		8,530	541	9,071
051 ELECTIONS	29,000	0.7881	2,748		2,748	174	2,922
016 DIST ATTN	99,000	2.6903	9,383		9,383	595	9,978
0161 DA WEL/INV	10,000	0.2718	948		948	60	1,008
017 CHILD SUPP SVCS	47,500	1.2908	4,502		4,502	285	4,787
020 COMMUNICTNS	90,000	2.4458	8,530		8,530	541	9,071
021 SHERIFF	385,750	10.4828	36,559		36,559	2,318	38,877
0211 SO BAILIFF	25,000	0.6794	2,369		2,369	150	2,519
031 JAIL	205,000	5.5709	19,429		19,429	1,232	20,661
035 PROBATION	151,800	4.1252	14,387		14,387	912	15,299
02528 LOCAL COMM CORRCTN	42,000	1.1414	3,980		3,980	252	4,232
2531 COMM CORRRTN PRFRM INCENT	12,700	0.3451	1,204		1,204	76	1,280
036 VICTIM WITN	11,000	0.2989	1,043		1,043	66	1,109
0363 YOUTH OFFEND GNT	13,000	0.3533	1,232		1,232	78	1,310
034 CO VICTIM WITN SRV-XC 2036	8,000	0.2174	758		758	48	806
059 AG ADM SERV	47,394	1.2879	4,492		4,492	285	4,777
060 AG COMM	70,000	1.9023	6,634		6,634	421	7,055
061 WTR MGT	10,000	0.2718	948		948	60	1,008



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

Activity - GENERAL PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2070 CLERK/RECOR	29,000	0.7881	2,748		2,748	174	2,922
2071 CORONER	10,000	0.2718	948		948	60	1,008
2076 PLANN/BLDG	50,000	1.3588	4,739		4,739	300	5,039
2077 ANIMAL CTRL	20,000	0.5435	1,895		1,895	120	2,015
2081 OES	12,250	0.3329	1,161		1,161	74	1,235
2083 PUBLIC ADMN	304	0.0083	29		29	2	31
3010 PUBLIC WORKS/ROADS	350,000	9.5113	33,171		33,171	2,103	35,274
4010 BEHAVIORIAL HEALTH ADMIN SERV	60,000	1.6305	5,686		5,686	361	6,047
4011 SUBSTANCE ABUSE SERVICES	10,000	0.2718	948		948	60	1,008
4012 HEALTH	130,000	3.5328	12,321		12,321	781	13,102
4013 MENTAL HEALTH	390,000	10.5975	36,959		36,959	2,347	39,306
4015 AIR/WTR POLL CON	30,000	0.8153	2,843		2,843	180	3,023
4019 ENVIRONMENTAL HEALTH	50,000	1.3588	4,739		4,739	300	5,039
5010 WELFARE ADMIN #108	102,500	2.7855	9,714		9,714	616	10,330
5011 WELFARE #108	385,000	10.4624	36,488		36,488	2,314	38,802
5033 SR NUTRITON	20,000	0.5435	1,895		1,895	120	2,015
5051 VET SERV	10,000	0.2718	948		948	60	1,008
6021 LIBRARY	66,000	1.7936	6,255		6,255	397	6,652
6031 AG EXTENS	30,000	0.8153	2,843		2,843	180	3,023
1075 MIGRANT HOUSING	22,606	0.6143	2,142		2,142	136	2,278
04006 EAST PARK RESERVOIR	20,000	0.5435	1,895		1,895	120	2,015
04002 TRANSIT AGENCY	110,000	2.9893	10,425		10,425	661	11,086
SubTotal	3,679,833	100.0000	348,750		348,750	20,520	369,270
Total	3,679,833	100.0000	348,750		348,750	20,520	369,270

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

Allocation Basis: PERSONNEL GEN ADMIN COST

Allocation Source: EMPLOYEE POSITION ALLOCATION SCHEDULE



All Monetary Values Are \$ Dollars
MAXCars © 2019 MAXIMUS, INC.
Report Output Prepared By COLUSA COUNTY

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

Activity - PERSONNEL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
012 CAO	1,225	0.7623	1,483		1,483		1,483
021 AUDITOR	2,172	1.3516	2,629		2,629		2,629
022 TREASURER	704	0.4381	852		852		852
031 CNTY CNSL	732	0.4555	886		886		886
073 MAINTENANCE	2,924	1.8196	3,539		3,539	214	3,753
074 CUSTODIAN	985	0.6130	1,192		1,192	72	1,264
101 RISK MANAGEMENT/INSURANCE	1,574	0.9795	1,905		1,905	115	2,020
108 IT	238	0.1481	288		288	17	305
109 PURCHASING	40	0.0249	48		48	3	51
023 ASSESSOR	11,031	6.8646	13,352		13,352	809	14,161
106 SURVERYOR	36	0.0224	44		44	3	47
016 DIST ATTN	818	0.5090	990		990	60	1,050
017 CHILD SUPP SVCS	2,448	1.5234	2,963		2,963	180	3,143
020 COMMUNICTNS	2,607	1.6223	3,156		3,156	191	3,347
021 SHERIFF	23,744	14.7761	28,737	-30	28,707	1,740	30,447
031 JAIL	3,987	2.4811	4,826		4,826	292	5,118
035 PROBATION	12,176	7.5771	14,738		14,738	893	15,631
036 VICTIM WITN	261	0.1624	316		316	19	335
059 AG ADM SERV	2,598	1.6167	3,145		3,145	191	3,336
060 AG COMM	6,379	3.9696	7,721		7,721	468	8,189
061 WTR MGT	139	0.0865	168		168	10	178
070 CLERK/RECOR	1,737	1.0809	2,102		2,102	127	2,229
076 PLANN/BLDG	1,036	0.6447	1,254		1,254	76	1,330
077 ANIMAL CTRL	619	0.3852	749	-15	734	45	779
010 PUBLIC WORKS/ROADS	8,572	5.3343	10,376		10,376	629	11,005
010 BEHAVIORIAL HEALTH ADMIN SERV	6,229	3.8763	7,540		7,540	457	7,997
011 SUBSTANCE ABUSE SERVICES	979	0.6092	1,185		1,185	72	1,257
012 HEALTH	8,066	5.0194	9,763	-10	9,753	591	10,344



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

Activity - PERSONNEL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
4013 MENTAL HEALTH	15,365	9.5616	18,598	-30	18,568	1,127	19,695
4015 AIR/WTR POLL CON	79	0.0492	96		96	6	102
4019 ENVIRONMENTAL HEALTH	7,021	4.3691	8,498		8,498	515	9,013
5010 WELFARE ADMIN #108	8,792	5.4712	10,642		10,642	645	11,287
5011 WELFARE #108	12,442	7.7426	15,060		15,060	912	15,972
5012 IN HOME SUPP SERV 07526	209	0.1301	253		253	15	268
5033 SR NUTRITON	365	0.2271	442		442	27	469
5051 VET SERV	1,112	0.6920	1,346		1,346	82	1,428
6021 LIBRARY	7,092	4.4133	8,584		8,584	520	9,104
6031 AG EXTENS	50	0.0311	61		61	4	65
1075 MIGRANT HOUSING	31	0.0193	38		38	2	40
04006 EAST PARK RESERVOIR	163	0.1014	197		197	12	209
04000 SOLID WASTE	42	0.0261	51		51	3	54
04001 AIRPORT ENTRPSE	36	0.0224	44		44	3	47
04002 TRANSIT AGENCY	3,828	2.3822	4,633		4,633	281	4,914
OUTSIDE AGENCIES	12	0.0075	15		15	1	16
SubTotal	160,695	100.0000	194,505	-85	194,420	11,429	205,849
Direct Billed				85	85		85
Total	160,695	100.0000	194,505		194,505	11,429	205,934

Allocation Basis: PERSONNEL SERV COST

Allocation Source: PERSONNEL DEPT EMPLOYEE TIME RECORDS

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

Activity - RISK MGMT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
1101 RISK MANAGEMENT/INSURANCE	100	100.0000	42,498		42,498	2,497	44,995
SubTotal	100	100.0000	42,498		42,498	2,497	44,995
Total	100	100.0000	42,498		42,498	2,497	44,995

Allocation Basis: INSURANCE ADMIN

Allocation Source: AUDITOR & PERSONNEL DEPT EMPLOYEE TIME RECORDS



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

Receiving Department	Total	GENERAL PERSONNEL SERVICE		RISK MGMT ADMIN
1012 CAO	6,222	4,739	1,483	0
1021 AUDITOR	12,106	9,477	2,629	0
1022 TREASURER	4,172	3,320	852	0
1031 CNTY CNSL	3,729	2,843	886	0
1040 PERSONNEL	4,739	4,739	0	0
1073 MAINTENANCE	7,784	4,031	3,753	0
1074 CUSTODIAN	5,295	4,031	1,264	0
1101 RISK	48,023	1,008	2,020	44,995
1108 IT	5,344	5,039	305	0
1109 PURCHASING	2,066	2,015	51	0
1023 ASSESSOR	23,232	9,071	14,161	0
1051 ELECTIONS	2,922	2,922	0	0
1106 SURVERYOR	47	0	47	0
2016 DIST ATTNY	11,028	9,978	1,050	0
20161 DA WEL/INV	1,008	1,008	0	0
2017 CHILD SUPP SVCS	7,930	4,787	3,143	0
2020 COMMUNICTNS	12,418	9,071	3,347	0
2021 SHERIFF	69,324	38,877	30,447	0
20211 SO BAILIFF	2,519	2,519	0	0
2031 JAIL	25,779	20,661	5,118	0
2035 PROBATION	30,930	15,299	15,631	0
202528 LOCAL COMM	4,232	4,232	0	0
22531 COMM CORR TN	1,280	1,280	0	0
2036 VICTIM WITN	1,444	1,109	335	0
20363 YOUTH OFFEND GNT	1,310	1,310	0	0
2034 CO VICTIM WITN	806	806	0	0
2059 AG ADM SERV	8,113	4,777	3,336	0
2060 AG COMM	15,244	7,055	8,189	0
2061 WTR MGT	1,186	1,008	178	0
2070 CLERK/RECOR	5,151	2,922	2,229	0
2071 CORONER	1,008	1,008	0	0
2076 PLANN/BLDG	6,369	5,039	1,330	0
2077 ANIMAL CTRL	2,794	2,015	779	0
2081 OES	1,235	1,235	0	0
2083 PUBLIC ADMN	31	31	0	0
2010 PUBLIC	46,279	35,274	11,005	0



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

Receiving Department	Total	GENERAL PERSONNEL SERVICE		RISK MGMT ADMIN
4010 BEHAVIORIAL HEALTH	14,044	6,047	7,997	0
4011 SUBSTANCE ABUSE	2,265	1,008	1,257	0
4012 HEALTH	23,446	13,102	10,344	0
4013 MENTAL HEALTH	59,001	39,306	19,695	0
4015 AIR/WTR POLL CON	3,125	3,023	102	0
4019 ENVIRONMENTAL	14,052	5,039	9,013	0
5010 WELFARE ADMIN #108	21,617	10,330	11,287	0
5011 WELFARE #108	54,774	38,802	15,972	0
5012 IN HOME SUPP SERV	268	0	268	0
5033 SR NUTRITON	2,484	2,015	469	0
5051 VET SERV	2,436	1,008	1,428	0
6021 LIBRARY	15,756	6,652	9,104	0
6031 AG EXTENS	3,088	3,023	65	0
1075 MIGRANT HOUSING	2,318	2,278	40	0
04006 EAST PARK	2,224	2,015	209	0
04000 SOLID WASTE	54	0	54	0
04001 AIRPORT ENTRPSE	47	0	47	0
04002 TRANSIT AGENCY	16,000	11,086	4,914	0
OUTSIDE AGENCIES	16	0	16	0
Direct Billed	85	0	85	0
Total	620,199	369,270	205,934	44,995

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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
ASSESSOR	23,232	NA	NA	23,232
ELECTIONS	2,922	NA	NA	2,922
SURVEYOR	47	NA	NA	47
DISTRICT ATTN	11,028	NA	NA	11,028
DA WELFARE INVESTIGATOR	1,008	NA	NA	1,008
CHILD SUPPORT SERVICES	7,930	NA	NA	7,930
COMMUNICATIONS	12,418	NA	NA	12,418
SHERIFF	69,324	NA	NA	69,324
SHERIFF BAILIFF	2,519	NA	NA	2,519
JAIL	25,779	NA	NA	25,779
PROBATION	30,930	NA	NA	30,930
LOCAL COMM CORRCTN 002528	4,232	NA	NA	4,232
COMM CORRTN PRFRM INCENT 002531	1,280	NA	NA	1,280
VICTIM WITN PROG	1,444	NA	NA	1,444
YOUTHFUL OFFENDER GRANT	1,310	NA	NA	1,310
DO VICTIM WITNESS SERV-XC	806	NA	NA	806
AG ADMIN SERV	8,113	NA	NA	8,113
AG COMMISSIONER	15,244	NA	NA	15,244
WATER MANAGEMENT	1,186	NA	NA	1,186
CLERK/RECORDER	5,151	NA	NA	5,151
CORONER	1,008	NA	NA	1,008
PLANNING/BLDG	6,369	NA	NA	6,369
ANIML CNTRL SERV	2,794	NA	NA	2,794
DES	1,235	NA	NA	1,235
PUBLIC ADMIN	31	NA	NA	31
PUBLIC WORKS/ROADS	46,279	NA	NA	46,279
BEHAVIORIAL HEALTH ADMIN SERV	14,044	NA	NA	14,044
SUBSTANCE ABUSE SERVICES	2,265	NA	NA	2,265
HEALTH	23,446	NA	NA	23,446
MENTAL HEALTH	59,001	NA	NA	59,001



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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
AIR/WTR POLL CON	3,125	NA	NA	3,125
ENVIRONMENTAL HEALTH	14,052	NA	NA	14,052
WELFARE ADMIN #108	21,617	NA	NA	21,617
WELFARE #108	54,774	NA	NA	54,774
IN HOME SUPPORT SERV	268	NA	NA	268
SR NUTRITION PROGRAM	2,484	NA	NA	2,484
VETERAN SERVICES	2,436	NA	NA	2,436
LIBRARY	15,756	NA	NA	15,756
AG EXTENSIONS	3,088	NA	NA	3,088
1075 MIGRANT HOUSING DEPT	2,318	NA	NA	2,318
EAST PARK RESERVOIR	2,224	NA	NA	2,224
SOLID WASTE	54	NA	NA	54
AIRPORT ENTRPSE	47	NA	NA	47
TRANSIT AGENCY	16,000	NA	NA	16,000
OUTSIDE AGENCIES	16	NA	NA	16
Department Total:	520,634	0	0	520,634
Grand Total:	520,634	0	0	520,634

COLUSA COUNTY
Schedule 7.1 Narrative Description of 2017-2018 Costs to be Allocated
For Department 1073 MAINTENANCE

The Building and Grounds--Maintenance Department provided building maintenance services to the County owned buildings for the 2017-2018 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.

REVENUE

Revenue recorded in the Auditor-Controller's revenue accounts for the 2017-2018 Fiscal Year, which offset expenses as a cost adjustment, was as follows:

<u>Amount</u>	<u>Revenue Acct</u>	<u>Description</u>	<u>Function</u>
\$22,965	#1073-466403	Loss Control/Prevention Fund	Special Projects
\$1,090	#1073-468781	Direct Billing Reimb	Special Projects & Maintenance of Structure
\$814	#1073-479470	Misc-Other Refunds	Maintenance of Structure
<u>\$24,869</u>	Total Revenue offset to expenses		

DIRECT BILLED

The amounts direct billed for the 2017-2018 fiscal year were for the reimbursement of services provided by the Maintenance Department as follows:

<u>Amount</u>	<u>Account</u>	<u>Reimbursement Description</u>	<u>Function</u>
\$457	1073-468781	#2468000 Airport	Special Projects
\$3,410	1073-468781	#2020760 Planning & Building	Special Projects
\$114,744	1073-479910	#2060210 Library	Special Projects
\$2,523	1073-479910	#2050100 Welfare	Buildings
\$14,443	1073-479910	#2060210 Library	Buildings
<u>\$135,577</u>	Total Direct Billed		

COST ADJUSTMENT

Revenue: The activity recorded in the #00101-1073-466403, #00101-1073-468781, and #00101-1073-479470 in the 2017-2018 Fiscal Year which offset expenditures as a cost adjustment is for amount of \$24,869. Part of the revenue adjustment in #00101-1073-468781 (\$3,867) and #00101-1073-479910 (\$131,710) was reported as a direct bill amount as a result of the amounts being a reimbursement of services from other Districts/Departments.

ACTUAL EXPENDITURES IN THE COST PLAN

\$398,636 Total Budget 2017-2018 Actual Expenditures

\$473,841 Add back Transfers and Reimbursements

\$872,477 Total 2017-2018 Fund #00101-1073 Maintenance Department Expenditures recorded in the County Budget.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	872,477			872,477
FIXED ASSETS	(450,127)			
Total Deductions:	(450,127)			(450,127)
EQUIPMENT DEPREC	17,466		17,466	
1012 CAO	4,055	326	4,381	
1021 AUDITOR	11,768	758	12,526	
1022 TREASURER	4,839	345	5,184	
1031 CNTY CNSL	1,737	83	1,820	
1040 PERSONNEL	7,330	454	7,784	
1074 CUSTODIAN		8,587	8,587	
1101 RISK MANAGEMENT/INSURANCE		1,381	1,381	
1108 IT		8,492	8,492	
1109 PURCHASING		6,331	6,331	
Total Allocated Additions:	47,195	26,757	73,952	73,952
#466403 LOSS CONTROL/PREV FUNDS	(22,965)			
#468781 DIRECT BILLING REIMB	(1,090)			
#479470 MISC-OTHER REFUNDS	(814)			
#479910 TRANSFER IN	0			
Total Departmental Cost Adjustments:	(24,869)			(24,869)
Total To Be Allocated:	444,676	26,757		471,433



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

	Total	General & Admin	SPECIAL PROJECTS	MAINT OF STRUCTURE	RETIREE HEALTH
Salaries & Benefits					
SALARIES & BENEFITS	265,719	0	117,844	143,164	4,711
Other Expense & Cost					
53050 CLOTHING	173	170	3	0	0
53060 COMMUNICATIONS	1,171	783	0	388	0
53061 COMMUNICATIONS-CELL	2,606	2,606	0	0	0
53090 HOUSEHOLD EXP	120	81	26	13	0
53100 INSURANCE	15,668	15,668	0	0	0
53120 MAINTENANCE-EQUIPMENT	5,033	1,409	775	2,849	0
53121 MAINTENANCE-SOFTWARE	0	0	0	0	0
53130 MAINTENANCE-STRUCTURE	84,615	4,174	48,060	32,381	0
53150 MEMBERSHIPS	19	19	0	0	0
53170 OFFICE EXPENSE	720	611	18	91	0
53171 POSTAGE	8	8	0	0	0
53180 PROF SPEC SERV	31,918	192	10,565	21,161	0
531802 ALTERNATE SENTENCING	572	461	13	98	0
53190 PUBL/LEGAL NOTIC	130	0	130	0	0
53200 RENTS/LEASES EQUIP	191	191	0	0	0
53220 SMALL TOOLS	6,619	3,249	1,381	1,989	0
53230 SPECIAL DEPT EXP	238	103	87	48	0
53231 SOFTWARE	277	277	0	0	0
53250 TRANSPORTATION/TRAVEL	14	14	0	0	0
53253 FUEL	6,539	6,539	0	0	0
53260 UTILITIES	0	0	0	0	0
*FIXED ASSETS	450,127	450,127	0	0	0
Departmental Totals					
Total Expenditures	872,477	486,682	178,902	202,182	4,711
Deductions					
Total Deductions	(450,127)	(450,127)	0	0	0
Cost Adjustments					
#466403 LOSS CONTROL/PREV FUNDS	(22,965)	0	(22,965)	0	0
#468781 DIRECT BILLING REIMB	(1,090)	0	0	(1,090)	0
#479470 MISC-OTHER REFUNDS	(814)	0	0	(814)	0
#479910 TRANSFER IN	0	0	0	0	0



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

	Total	General & Admin	SPECIAL PROJECTS	MAINT OF STRUCTURE	RETIREE HEALTH
Functional Cost	397,481	36,555	155,937	200,278	4,711
Allocation Step 1					
Inbound- All Others	47,195	47,195	0	0	0
Reallocate Admin Costs		(83,750)	39,321	44,429	0
Unallocated Costs	(4,711)	0	0	0	(4,711)
1st Allocation	439,965	0	195,258	244,707	0
Allocation Step 2					
Inbound- All Others	26,757	26,757	0	0	0
Reallocate Admin Costs		(26,757)	12,562	14,195	0
2nd Allocation	26,757	0	12,562	14,195	0
Total For 1010730 1073 MAINTENANCE					
Total Allocated	466,722	0	207,820	258,902	0



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

GENERAL GOVT	
Salaries & Benefits	
SALARIES & BENEFITS	0
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
53150 MEMBERSHIPS	0
53170 OFFICE EXPENSE	0
53171 POSTAGE	0
53180 PROF SPEC SERV	0
531802 ALTERNATE SENTENCING	0
53190 PUBL/LEGAL NOTIC	0
53200 RENTS/LEASES EQUIP	0
53220 SMALL TOOLS	0
53230 SPECIAL DEPT EXP	0
53231 SOFTWARE	0
53250 TRANSPORTATION/TRAVEL	0
53253 FUEL	0
53260 UTILITIES	0
*FIXED ASSETS	0
Departmental Totals	
Total Expenditures	0
Deductions	
Total Deductions	0
Post Adjustments	
#466403 LOSS CONTROL/PREV FUNDS	0
#468781 DIRECT BILLING REIMB	0
#479470 MISC-OTHER REFUNDS	0
#479910 TRANSFER IN	0



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

GENERAL GOVT	
Functional Cost	0
Allocation Step 1	

Inbound- All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	0
Allocation Step 2	

Inbound- All Others	0
Reallocate Admin Costs	0
2nd Allocation	0
Total For 1010730 1073 MAINTENANCE	

Total Allocated	0



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

Activity - SPECIAL PROJECTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
012 CAO	727	0.1254	245		245		245
021 AUDITOR	2,971	0.5121	1,000		1,000		1,000
022 TREASURER	1,668	0.2875	561		561		561
031 CNTY CNSL	901	0.1554	303		303		303
040 PERSONNEL	15,762	2.7163	5,304		5,304		5,304
101 RISK MANAGEMENT/INSURANCE	58	0.0100	20		20	1	21
108 IT	338	0.0584	114		114	8	122
109 PURCHASING	244	0.0420	82		82	5	87
011 BRD OF SUPV	1,339	0.2307	451		451	30	481
023 ASSESSOR	636	0.1097	214		214	14	228
051 ELECTIONS	12,479	2.1504	4,199		4,199	281	4,480
016 DIST ATTNY	443	0.0763	149		149	10	159
021 SHERIFF	342,670	59.0497	115,300		115,300	7,712	123,012
035 PROBATION	2,557	0.4407	860		860	58	918
060 AG COMM	88	0.0152	30		30	2	32
070 CLERK/RECOR	541	0.0934	182		182	12	194
076 PLANN/BLDG	5,252	0.9052	1,767	-3,410	-1,643	118	-1,525
077 ANIMAL CTRL	176	0.0305	59		59	4	63
010 PUBLIC WORKS/ROADS	2,866	0.4940	965		965	65	1,030
019 ENVIRONMENTAL HEALTH	2,616	0.4508	880		880	59	939
061 SR CITIZENS	1,109	0.1911	373		373	25	398
021 LIBRARY	171,245	29.5095	57,620	-114,744	-57,124	3,853	-53,271
031 AG EXTENS	57	0.0098	19		19	1	20
032 COL VET	10,054	1.7326	3,383		3,383	226	3,609
033 MAX VET	679	0.1172	229		229	15	244
035 WMS VET	37	0.0064	12		12	1	13
4001 AIRPORT ENTRPSE	1,212	0.2089	408	-457	-49	27	-22
4022 LOCAL TRANSPORTATION	1,571	0.2708	529		529	35	564



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

Activity - SPECIAL PROJECTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	580,307	100.0000	195,258	-118,611	76,647	12,562	89,209
Direct Billed				118,611	118,611		118,611
Total	580,307	100.0000	195,258		195,258	12,562	207,820

Allocation Basis: MAINT SPECIAL PROJ COST

Allocation Source: MAINTENANCE DEPT TIME SHEETS AND EXPENDITURE ACCT DETAIL

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

Activity - MAINT OF STRUCTURE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
012 CAO	6,819	3.0099	7,365		7,365		7,365
021 AUDITOR	6,167	2.7221	6,661		6,661		6,661
022 TREASURER	1,605	0.7084	1,734		1,734		1,734
031 CNTY CNSL	4,685	2.0679	5,060		5,060		5,060
040 PERSONNEL	3,729	1.6460	4,028		4,028		4,028
074 CUSTODIAN	1,308	0.5773	1,413		1,413	91	1,504
101 RISK MANAGEMENT/INSURANCE	734	0.3240	793		793	51	844
108 IT	1,969	0.8691	2,127		2,127	137	2,264
109 PURCHASING	1,851	0.8170	1,999		1,999	129	2,128
011 BRD OF SUPV	4,885	2.1562	5,276		5,276	341	5,617
023 ASSESSOR	9,438	4.1659	10,194		10,194	658	10,852
051 ELECTIONS	2,064	0.9110	2,229		2,229	144	2,373
0131 SUPERIOR COURT - CJF	12,113	5.3466	13,083		13,083	845	13,928
0132 SUP CRT- HIST 20131	17,711	7.8175	19,130		19,130	1,235	20,365
0133 SUP CRT - BNKR 20131	1,271	0.5610	1,373		1,373	89	1,462
021 SHERIFF	4,669	2.0609	5,043		5,043	326	5,369
035 PROBATION	8,982	3.9646	9,702		9,702	626	10,328
065 SITES_PROJ	5,144	2.2705	5,556		5,556	359	5,915
070 CLERK/RECOR	3,946	1.7417	4,262		4,262	275	4,537
076 PLANN/BLDG	3,346	1.4769	3,614		3,614	233	3,847
083 PUBLIC ADMN	155	0.0684	167		167	11	178
010 PUBLIC WORKS/ROADS	9,890	4.3654	10,682		10,682	690	11,372
010 BEHAVORIAL HEALTH ADMIN SERV	10,280	4.5375	11,104		11,104	717	11,821
011 SUBSTANCE ABUSE SERVICES	4,435	1.9576	4,790		4,790	309	5,099
012 HEALTH	12,366	5.4583	13,357		13,357	862	14,219
013 MENTAL HEALTH	13,244	5.8458	14,305		14,305	924	15,229
02936 MENTAL HLTH SERV FUND	1,472	0.6497	1,590		1,590	103	1,693
02946 SAFE HEAVEN PROJ 002940	3,228	1.4248	3,487		3,487	225	3,712



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

Activity - MAINT OF STRUCTURE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
4019 ENVIRONMENTAL HEALTH	8,208	3.6229	8,866		8,866	572	9,438
5010 WELFARE ADMIN #108	4,506	1.9889	4,867	-2,523	2,344	314	2,658
5011 WELFARE #108	17,413	7.6860	18,808		18,808	1,214	20,022
5051 VET SERV	360	0.1589	389		389	25	414
5061 SR CITIZENS	180	0.0795	194		194	13	207
6021 LIBRARY	34,384	15.1767	37,139	-14,443	22,696	2,398	25,094
6022 ADULT LITERACY	1,193	0.5266	1,289		1,289	83	1,372
OUTSIDE AGENCIES	2,806	1.2385	3,031		3,031	196	3,227
SubTotal	226,556	100.0000	244,707	-16,966	227,741	14,195	241,936
Direct Billed				16,966	16,966		16,966
Total	226,556	100.0000	244,707		244,707	14,195	258,902

Allocation Basis: MAINT STRU COST

Allocation Source: MAINTENANCE DEPT EXPENSE RECORDS

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

Receiving Department	Total	SPECIAL PROJECTS	MAINT OF
1012 CAO	7,610	245	7,365
1021 AUDITOR	7,661	1,000	6,661
1022 TREASURER	2,295	561	1,734
1031 CNTY CNSL	5,363	303	5,060
1040 PERSONNEL	9,332	5,304	4,028
1074 CUSTODIAN	1,504	0	1,504
1101 RISK	865	21	844
1108 IT	2,386	122	2,264
1109 PURCHASING	2,215	87	2,128
1011 BRD OF SUPV	6,098	481	5,617
1023 ASSESSOR	11,080	228	10,852
1051 ELECTIONS	6,853	4,480	2,373
20131 SUPERIOR COURT -	13,928	0	13,928
20132 SUP CRT- HIST 20131	20,365	0	20,365
20133 SUP CRT - BNKR	1,462	0	1,462
2016 DIST ATTN	159	159	0
2021 SHERIFF	128,381	123,012	5,369
2035 PROBATION	11,246	918	10,328
2060 AG COMM	32	32	0
2065 SITES_PROJ	5,915	0	5,915
2070 CLERK/RECOR	4,731	194	4,537
2076 PLANN/BLDG	2,322	(1,525)	3,847
2077 ANIMAL CTRL	63	63	0
2083 PUBLIC ADMN	178	0	178
3010 PUBLIC	12,402	1,030	11,372
4010 BEHAVIORIAL HEALTH	11,821	0	11,821
4011 SUBSTANCE ABUSE	5,099	0	5,099
4012 HEALTH	14,219	0	14,219
4013 MENTAL HEALTH	15,229	0	15,229
502936 MENTAL HLTH	1,693	0	1,693
502946 SAFE HEAVEN	3,712	0	3,712
4019 ENVIRONMENTAL	10,377	939	9,438
5010 WELFARE ADMIN #108	2,658	0	2,658
5011 WELFARE #108	20,022	0	20,022
5051 VET SERV	414	0	414
5061 SR CITIZENS	605	398	207



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

Receiving Department	Total	SPECIAL PROJECTS	MAINT OF
6021 LIBRARY	(28,177)	(53,271)	25,094
6022 ADULT LITERACY	1,372	0	1,372
6031 AG EXTENS	20	20	0
7032 COL VET	3,609	3,609	0
7033 MAX VET	244	244	0
7035 WMS VET	13	13	0
04001 AIRPORT ENTRPSE	(22)	(22)	0
04022 LOCAL	564	564	0
OUTSIDE AGENCIES	3,227	0	3,227
Direct Billed	135,577	118,611	16,966
Total	<u>466,722</u>	<u>207,820</u>	<u>258,902</u>

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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
BOARD OF SUPV	6,098	NA	NA	6,098
ASSESSOR	11,080	NA	NA	11,080
ELECTIONS	6,853	NA	NA	6,853
JUDICIAL DIST	13,928	NA	NA	13,928
SUP CRT	20,365	NA	NA	20,365
CRT FAC	1,462	NA	NA	1,462
DISTRICT ATTN	159	NA	NA	159
SHERIFF	128,381	NA	NA	128,381
PROBATION	11,246	NA	NA	11,246
AG COMMISSIONER	32	NA	NA	32
SITES RESERVOIR PROJECT	5,915	NA	NA	5,915
CLERK/RECORDER	4,731	NA	NA	4,731
PLANNING/BLDG	2,322	NA	NA	2,322
ANIML CNTRL SERV	63	NA	NA	63
PUBLIC ADMIN	178	NA	NA	178
PUBLIC WORKS/ROADS	12,402	NA	NA	12,402
BEHAVIORIAL HEALTH ADMIN SERV	11,821	NA	NA	11,821
SUBSTANCE ABUSE SERVICES	5,099	NA	NA	5,099
HEALTH	14,219	NA	NA	14,219
MENTAL HEALTH	15,229	NA	NA	15,229
MENTAL HLTH SERV FUND	1,693	NA	NA	1,693
SAFE HEAVEN PROJECT	3,712	NA	NA	3,712
ENVIRONMENTAL HEALTH	10,377	NA	NA	10,377
WELFARE ADMIN #108	2,658	NA	NA	2,658
WELFARE #108	20,022	NA	NA	20,022
VETERAN SERVICES	414	NA	NA	414
SENIOR CITIZENS	605	NA	NA	605
LIBRARY	(28,177)	NA	NA	(28,177)
ADULT LITERACY	1,372	NA	NA	1,372
AG EXTENSIONS	20	NA	NA	20



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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
COLUSA VET HALL	3,609	NA	NA	3,609
MAXWELL VET HALL	244	NA	NA	244
WMS VET HALL	13	NA	NA	13
AIRPORT ENTRPSE	(22)	NA	NA	(22)
LOCAL TRANSPORTATION PLANNING	564	NA	NA	564
OUTSIDE AGENCIES	3,227	NA	NA	3,227
Department Total:	<u>291,914</u>	<u>0</u>	<u>0</u>	<u>291,914</u>
Grand Total:	<u>291,914</u>	<u>0</u>	<u>0</u>	<u>291,914</u>



COLUSA COUNTY
Schedule 8.1 Narrative Description of 2017-2018 Costs to be Allocated
For Department 1074 CUSTODIAN

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

CUSTODIAL SERVICES

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

UTILITIES

Utility costs in the amount of \$107,217 for the 2017-2018 Fiscal Year were recorded in the Custodian expenditure account #00101-1074-53260. These costs were allocated on the basis of usage per building and then allocated to each department within that building based on occupied square feet. Each department in Colusa Plaza and Other Buildings has their own electric meter and the costs were allocated to each department based on the actual utility bills. The occupied County buildings which used utilities that were charged to the Custodian Department are listed below:

Total Utility Costs

<u>Building</u>	<u>Cost</u>
Historic Courthouse	\$30,066
Hall of Records	\$34,416
Colusa Plaza (metered)	\$22,333
Historic Courthouse-Bunker	\$9,245
Admin Building	\$2,294
Other Buildings (metered)	<u>\$8,863</u>
Total Utility Cost	<u>\$107,217</u>

Other Buildings (metered)

<u>Department</u>	<u>Cost</u>
1073 Maintenance Shop	\$8,150
6021 Williams Library	\$196
1074 Williams Light	\$52
5011 Welfare Light	\$90
4012 Health Light	\$58
2021 Sheriff	\$22
5010 DHHS Admin	\$13

5051 Veteran Service	\$1
Outside Agency	\$282
Total Other Buildings	<u>\$8,863</u>

CUSTODIAN SUPPLIES

The Custodian Department was responsible for providing cleaning and restroom supplies to all of the County owned building. The Custodian Supplies costs in the amount of \$7,266 for the 2017-2018 Fiscal Year were recorded in the Custodian Department expenditure account #00101-1074-53090. The costs were allocated on the basis of usage per building and then allocated to each department within that building based on occupied square feet. The occupied County buildings which used Custodian supplies that were charged to the Custodian Department are listed below:

Total Custodian Supplies

<u>Building</u>	<u>Cost</u>
Historic Courthouse	\$572
Hall of Records	\$943
Behavioral Health	\$0
Colusa Plaza	\$609
Historic Courthouse Bunker	\$158
Muni Courthouse	\$1,674
Admin Building	\$609
Probation	\$1,255
Colusa Library	\$837
Colusa Scout Cabin	<u>\$609</u>
Total Supplies	<u>\$7,266</u>

RETIREE HEALTH

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

REVENUE

There was no revenue recorded in the Custodian Department's revenue accounts during the 2017-2018 Fiscal Year.

DIRECT BILLED

There were no direct billings recorded in the Custodian Department's Reimbursed Projects account #1074-59390 for the 2017-2018 Fiscal Year.

ACTUAL COSTS COMPARED TO ACTUAL EXPENDITURES IN COUNTY BUDGET

\$34,729	Total Budget 2017-2018 Actual Expenditures
<u>\$305,844</u>	Add back Transfers and Reimbursements

\$340,572 Total 2017-2018 Fund #00101-1074—Custodian Department Expenditures recorded in the County Budget.

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	340,573			340,573
Fixed Assets	(820)			
Total Deductions:	(820)			(820)
BUILDING DEPREC	779		779	
EQUIPMENT DEPREC	1,575		1,575	
1012 CAO	1,394	111	1,505	
1021 AUDITOR	6,769	438	7,207	
1022 TREASURER	1,318	94	1,412	
1040 PERSONNEL	4,983	312	5,295	
1073 MAINTENANCE	1,413	91	1,504	
1074 CUSTODIAN		4,314	4,314	
1101 RISK MANAGEMENT/INSURANCE		135	135	
1108 IT		4,651	4,651	
1109 PURCHASING		520	520	
Total Allocated Additions:	18,231	10,666	28,897	28,897
Total To Be Allocated:	357,984	10,666		368,650



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

	Total	General & Admin	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES
Wages & Benefits					
Salaries & Benefits	222,924	0	222,924	0	0
Other Expense & Cost					
53090 Household Exp	7,266	0	0	0	7,266
53100 Insurance	1,526	0	1,526	0	0
53120 Maint-Equip	196	0	196	0	0
53130 Maint-Structure	0	0	0	0	0
53150 Memberships	0	0	0	0	0
53170 Office Expense	0	0	0	0	0
53171 Postage	0	0	0	0	0
53180 Prof Spec Serv	65	0	65	0	0
53190 Publ/Notice	0	0	0	0	0
553220 Small Tools	91	0	91	0	0
53230 Special Dept Exp	107	0	107	0	0
53231 Software	167	0	167	0	0
53250 Transportation & Travel	0	0	0	0	0
53253 Fuel	194	0	194	0	0
53260 Utilities	107,217	0	0	107,217	0
*Fixed Assets	820	820	0	0	0
Departmental Totals					
Total Expenditures	340,573	820	225,270	107,217	7,266
Deductions					
Total Deductions	(820)	(820)	0	0	0
Functional Cost	339,753	0	225,270	107,217	7,266
Allocation Step 1					
Inbound- All Others	18,231	18,231	0	0	0
Reallocate Admin Costs		(18,231)	12,087	5,754	390
1st Allocation	357,984	0	237,357	112,971	7,656
Allocation Step 2					
Inbound- All Others	10,666	10,666	0	0	0
Reallocate Admin Costs		(10,666)	7,072	3,366	228
2nd Allocation	10,666	0	7,072	3,366	228



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

	Total	General & Admin	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES
Total For 1010740 1074 CUSTODIAN					
Total Allocated	368,650	0	244,429	116,337	7,884

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

	RETIREE HEALTH	GENERAL GOVT
Salaries & Benefits	0	0
Other Expense & Cost		
53090 Household Exp	0	0
53100 Insurance	0	0
53120 Maint-Equip	0	0
53130 Maint-Structure	0	0
53150 Memberships	0	0
53170 Office Expense	0	0
53171 Postage	0	0
53180 Prof Spec Serv	0	0
53190 Publ/Notice	0	0
553220 Small Tools	0	0
53230 Special Dept Exp	0	0
53231 Software	0	0
53250 Transporation & Travel	0	0
53253 Fuel	0	0
53260 Utilities	0	0
*Fixed Assets	0	0
Departmental Totals		
Total Expenditures	0	0
Deductions		
Total Deductions	0	0
Functional Cost	0	0
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	0	0
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	0	0
2nd Allocation	0	0



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

	RETIREE HEALTH	GENERAL GOVT
Total For 1010740 1074 CUSTODIAN		
Total Allocated	0	0

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

Activity - CUSTODIAL SERV

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
012 CAO	10,166	4.9706	11,798		11,798		11,798
021 AUDITOR	11,136	5.4449	12,924		12,924		12,924
022 TREASURER	4,845	2.3689	5,623		5,623		5,623
031 CNTY CNSL	2,902	1.4189	3,368		3,368		3,368
040 PERSONNEL	6,004	2.9356	6,968		6,968		6,968
074 CUSTODIAN	868	0.4244	1,007		1,007		1,007
101 RISK MANAGEMENT/INSURANCE	1,182	0.5779	1,372		1,372	50	1,422
108 IT	7,413	3.6245	8,603		8,603	311	8,914
109 PURCHASING	6,785	3.3175	7,874		7,874	285	8,159
011 BRD OF SUPV	10,397	5.0835	12,066		12,066	436	12,502
023 ASSESSOR	13,161	6.4350	15,274		15,274	552	15,826
051 ELECTIONS	3,123	1.5270	3,624		3,624	131	3,755
0131 SUPERIOR COURT - CJF	7,206	3.5233	8,363		8,363	302	8,665
0132 SUP CRT- HIST 20131	640	0.3129	743		743	27	770
016 DIST ATTN	2,811	1.3744	3,262		3,262	118	3,380
021 SHERIFF	129	0.0631	150		150	5	155
035 PROBATION	14,892	7.2813	17,283		17,283	625	17,908
036 VICTIM WITN	189	0.0924	219		219	8	227
070 CLERK/RECOR	11,924	5.8302	13,838		13,838	500	14,338
076 PLANN/BLDG	2,072	1.0131	2,405		2,405	87	2,492
083 PUBLIC ADMN	467	0.2283	542		542	20	562
02258 DA INDIAN GAMNG 2016	254	0.1242	295		295	11	306
010 PUBLIC WORKS/ROADS	6,126	2.9953	7,109		7,109	257	7,366
010 BEHAVIORIAL HEALTH ADMIN SERV	12,058	5.8957	13,994		13,994	506	14,500
011 SUBSTANCE ABUSE SERVICES	5,202	2.5435	6,037		6,037	218	6,255
013 MENTAL HEALTH	15,534	7.5952	18,028		18,028	652	18,680
02936 MENTAL HLTH SERV FUND	1,726	0.8439	2,003		2,003	72	2,075
019 ENVIRONMENTAL HEALTH	7,124	3.4832	8,268		8,268	299	8,567



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

Activity - CUSTODIAL SERV

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
5061 SR CITIZENS	13,178	6.4433	15,294		15,294	553	15,847
6021 LIBRARY	23,888	11.6799	27,722		27,722	1,000	28,722
6022 ADULT LITERACY	1,035	0.5061	1,201		1,201	43	1,244
04002 TRANSIT AGENCY	86	0.0420	100		100	4	104
SubTotal	204,523	100.0000	237,357		237,357	7,072	244,429
Total	204,523	100.0000	237,357		237,357	7,072	244,429

Allocation Basis: CUSTODIAL SERVICE COST

Allocation Source: CUSTODIAN DEPT EMPLOYEE TIME RECORDS

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

Activity - UTILITIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
012 CAO	3,400	3.1711	3,582		3,582		3,582
021 AUDITOR	7,340	6.8459	7,734		7,734		7,734
022 TREASURER	3,759	3.5060	3,961		3,961		3,961
031 CNTY CNSL	5,838	5.4450	6,151		6,151		6,151
040 PERSONNEL	1,526	1.4233	1,608		1,608		1,608
073 MAINTENANCE	8,150	7.6015	8,587		8,587		8,587
074 CUSTODIAN	3,116	2.9066	3,284		3,284		3,284
101 RISK MANAGEMENT/INSURANCE	301	0.2807	317		317	14	331
108 IT	4,244	3.9583	4,472		4,472	193	4,665
109 PURCHASING	4,570	4.2624	4,815		4,815	208	5,023
011 BRD OF SUPV	8,450	7.8812	8,903		8,903	384	9,287
023 ASSESSOR	7,970	7.4335	8,398		8,398	362	8,760
051 ELECTIONS	4,833	4.5077	5,092		5,092	220	5,312
0132 SUP CRT- HIST 20131	13,588	12.6731	14,320		14,320	616	14,936
0133 SUP CRT - BNKR 20131	3,372	3.1450	3,553		3,553	153	3,706
021 SHERIFF	21	0.0204	23		23	1	24
070 CLERK/RECOR	9,241	8.6189	9,737		9,737	420	10,157
076 PLANN/BLDG	4,170	3.8893	4,394		4,394	189	4,583
083 PUBLIC ADMN	363	0.3386	382		382	16	398
010 PUBLIC WORKS/ROADS	12,325	11.4953	12,986		12,986	560	13,546
012 HEALTH	58	0.0541	61		61	3	64
02946 SAFE HEAVEN PROJ 002940	21	0.0204	23		23	1	24
010 WELFARE ADMIN #108	21	0.0196	22		22	1	23
011 WELFARE #108	81	0.0755	85		85	4	89
051 VET SERV	2	0.0019	2		2		2
021 LIBRARY	195	0.1824	206		206	9	215
032 COL VET	12	0.0119	13		13	1	14
OUTSIDE AGENCIES	247	0.2304	260		260	11	271

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

Activity - UTILITIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	107,217	100.0000	112,971		112,971	3,366	116,337
Total	107,217	100.0000	112,971		112,971	3,366	116,337

Allocation Basis: UTILITIES COST

Allocation Source: CUSTODIAN EXPENDITURE RECORDS

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

Activity - CUSTODIAN SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
012 CAO	224	3.0829	236		236		236
021 AUDITOR	245	3.3719	258		258		258
022 TREASURER	124	1.7066	131		131		131
031 CNTY CNSL	159	2.1883	168		168		168
040 PERSONNEL	405	5.5739	427		427		427
074 CUSTODIAN	22	0.3028	23		23		23
101 RISK MANAGEMENT/INSURANCE	80	1.1010	84		84	3	87
108 IT	117	1.6102	123		123	4	127
109 PURCHASING	139	1.9130	146		146	5	151
011 BRD OF SUPV	283	3.8949	298		298	11	309
023 ASSESSOR	234	3.2205	247		247	9	256
051 ELECTIONS	80	1.1010	84		84	3	87
0131 SUPERIOR COURT - CJF	992	13.6526	1,045		1,045	37	1,082
0132 SUP CRT- HIST 20131	11	0.1514	12		12		12
021 SHERIFF	205	2.8214	216		216	8	224
035 PROBATION	1,732	23.8368	1,826		1,826	66	1,892
070 CLERK/RECOR	306	4.2114	322		322	11	333
076 PLANN/BLDG	114	1.5690	120		120	4	124
083 PUBLIC ADMN	12	0.1652	13		13		13
010 PUBLIC WORKS/ROADS	336	4.6243	354		354	13	367
019 ENVIRONMENTAL HEALTH	186	2.5599	196		196	7	203
061 SR CITIZENS	609	8.3815	642		642	23	665
021 LIBRARY	624	8.5879	657		657	23	680
022 ADULT LITERACY	27	0.3716	28		28	1	29
SubTotal	7,266	100.0000	7,656		7,656	228	7,884
Total	7,266	100.0000	7,656		7,656	228	7,884



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

Allocation Basis: CUSTODIAN SUPPLY COST

Allocation Source: CUSTODIAL DEPT EXPENDITURE RECORDS

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

Receiving Department	Total	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES
1012 CAO	15,616	11,798	3,582	236
1021 AUDITOR	20,916	12,924	7,734	258
1022 TREASURER	9,715	5,623	3,961	131
1031 CNTY CNSL	9,687	3,368	6,151	168
1040 PERSONNEL	9,003	6,968	1,608	427
1073 MAINTENANCE	8,587	0	8,587	0
1074 CUSTODIAN	4,314	1,007	3,284	23
1101 RISK	1,840	1,422	331	87
1108 IT	13,706	8,914	4,665	127
1109 PURCHASING	13,333	8,159	5,023	151
1011 BRD OF SUPV	22,098	12,502	9,287	309
1023 ASSESSOR	24,842	15,826	8,760	256
1051 ELECTIONS	9,154	3,755	5,312	87
20131 SUPERIOR COURT -	9,747	8,665	0	1,082
20132 SUP CRT- HIST 20131	15,718	770	14,936	12
20133 SUP CRT - BNKR	3,706	0	3,706	0
2016 DIST ATTN	3,380	3,380	0	0
2021 SHERIFF	403	155	24	224
2035 PROBATION	19,800	17,908	0	1,892
2036 VICTIM WITN	227	227	0	0
2070 CLERK/RECOR	24,828	14,338	10,157	333
2076 PLANN/BLDG	7,199	2,492	4,583	124
2083 PUBLIC ADMN	973	562	398	13
202258 DA INDIAN GAMNG	306	306	0	0
3010 PUBLIC	21,279	7,366	13,546	367
1010 BEHAVIORIAL HEALTH	14,500	14,500	0	0
1011 SUBSTANCE ABUSE	6,255	6,255	0	0
1012 HEALTH	64	0	64	0
1013 MENTAL HEALTH	18,680	18,680	0	0
202936 MENTAL HLTH	2,075	2,075	0	0
202946 SAFE HEAVEN	24	0	24	0
1019 ENVIRONMENTAL	8,770	8,567	0	203
3010 WELFARE ADMIN #108	23	0	23	0
3011 WELFARE #108	89	0	89	0
3051 VET SERV	2	0	2	0
3061 SR CITIZENS	16,512	15,847	0	665



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

Receiving Department	Total	CUSTODIAL SERV	UTILITIES	CUSTODIAN SUPPLIES
6021 LIBRARY	29,617	28,722	215	680
6022 ADULT LITERACY	1,273	1,244	0	29
7032 COL VET	14	0	14	0
04002 TRANSIT AGENCY	104	104	0	0
OUTSIDE AGENCIES	271	0	271	0
Direct Billed	0	0	0	0
Total	368,650	244,429	116,337	7,884



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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
BOARD OF SUPV	22,098	NA	NA	22,098
ASSESSOR	24,842	NA	NA	24,842
ELECTIONS	9,154	NA	NA	9,154
JUDICIAL DIST	9,747	NA	NA	9,747
SUP CRT	15,718	NA	NA	15,718
CRT FAC	3,706	NA	NA	3,706
DISTRICT ATTNY	3,380	NA	NA	3,380
SHERIFF	403	NA	NA	403
PROBATION	19,800	NA	NA	19,800
VICTIM WITN PROG	227	NA	NA	227
CLERK/RECORDER	24,828	NA	NA	24,828
PLANNING/BLDG	7,199	NA	NA	7,199
PUBLIC ADMIN	973	NA	NA	973
DA INDIAN GAMING	306	NA	NA	306
PUBLIC WORKS/ROADS	21,279	NA	NA	21,279
BEHAVIORIAL HEALTH ADMIN SERV	14,500	NA	NA	14,500
SUBSTANCE ABUSE SERVICES	6,255	NA	NA	6,255
HEALTH	64	NA	NA	64
MENTAL HEALTH	18,680	NA	NA	18,680
MENTAL HLTH SERV FUND	2,075	NA	NA	2,075
SAFE HEAVEN PROJECT	24	NA	NA	24
ENVIRONMENTAL HEALTH	8,770	NA	NA	8,770
WELFARE ADMIN #108	23	NA	NA	23
WELFARE #108	89	NA	NA	89
VETERAN SERVICES	2	NA	NA	2
SENIOR CITIZENS	16,512	NA	NA	16,512
LIBRARY	29,617	NA	NA	29,617
ADULT LITERACY	1,273	NA	NA	1,273
COLUSA VET HALL	14	NA	NA	14
TRANSIT AGENCY	104	NA	NA	104

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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
OUTSIDE AGENCIES	271	NA	NA	271
Department Total:	261,933	0	0	261,933
Grand Total:	261,933	0	0	261,933

COLUSA COUNTY
Schedule 9.1 Narrative Description of 2017-2018 Costs to be Allocated
For Department 1101 RISK MANAGEMENT/INSURANCE

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

INSURANCE ADMINISTRATION

The costs relating to the Insurance Administration function were allocated to the departments who participated in the County's self-insurance program based on the amount direct billed to them during the 2017-2018 Fiscal Year. Insurance Administration costs normally consist of all other charges relating to insurance and safety, other than the insurance premiums.

RETIREE HEALTH

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

REVENUE

Revenue recorded in the Insurance Department's revenue accounts, which offset the department's insurance administration expenditures was used as a cost adjustment to offset expenditures in the amount of \$70,116.

COST ADJUSTMENT

During the 2017-2018 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 2017-2018 Fiscal Year recorded in the Insurance Department's Reimbursed Projects account #1101-59390 was used as a cost adjustment to offset expenditures in the amount of \$54,614.

For the 2017-2018 Fiscal Year, the cost adjustments were as follows:

<u>Amount</u>	<u>Acct #</u>	<u>Description</u>
\$ 108	#1101-466291	Reimbursement for Alternate Sentencing work crew Insurance
10,000	#1101-466401	Reimbursement for Insurance Administration from Trindel Insurance Fund
60,000	#1101-466402	Reimbursement for Safety Officer Services from Trindel Insurance Fund
8	#1101-479360	Miscellaneous Revenue
<u>\$70,116</u>	Total Revenue Cost Adjustment	
<u>\$54,614</u>	#1101-59390	Cost Recovery for Insurance Administration from Departments
<u>\$124,730</u>	Total Cost Adjustments to offset expenditures	

ACTUAL EXPENDITURES IN COST PLAN

\$66,987	Total Budget 2017-2018 Actual Expenditures
<u>\$56,847</u>	Add back Transfers and Reimbursements
<u>\$123,833</u>	Total 2017-2018 Fund #00101-1101- Insurance Dept Expenditures recorded in the County Budget.

COLUSA COUNTY

Schedule .2 - Costs To Be Allocated

For Department 1101 RISK MANAGEMENT/INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	123,834			123,834
FIXED ASSETS	0			
Total Deductions:	0			0
BUILDING DEPREC	2,462		2,462	
1012 CAO	1,724	140	1,864	
1021 AUDITOR	2,975	187	3,162	
1022 TREASURER	2,105	150	2,255	
1031 CNTY CNSL	3,857	183	4,040	
1040 PERSONNEL	45,351	2,672	48,023	
1073 MAINTENANCE	813	52	865	
1074 CUSTODIAN	1,773	67	1,840	
1108 IT		1,201	1,201	
1109 PURCHASING		65	65	
Total Allocated Additions:	61,060	4,717	65,777	65,777
#466291 LIAB INSUR ALT SENT	(108)			
#466401 INS SERV	(10,000)			
#466402 SFTY OFFICE	(60,000)			
#479360 REIMBURSE PROJECTS	(8)			
#479475 MISC INS CLAIM	0			
#59390 REIMB PROJ	(54,614)			
Total Departmental Cost Adjustments:	(124,730)			(124,730)
Total To Be Allocated:	60,164	4,717		64,881

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

	Total	General & Admin	INSURANCE ADMIN	RETIREE HEALTH	GENERAL GOVT
Pages & Benefits					
SALARIES & BENEFITS	102,434	0	97,634	0	4,800
Other Expense & Cost					
53050 CLOTHING & PERSONAL SUPPLIES	0	0	0	0	0
53060 COMMUNICATIONS	1,515	0	1,515	0	0
53061 COMMUNICATIONS-CELL	720	0	720	0	0
53090 HOUSEHOLD	0	0	0	0	0
53120 MAINT-EQUIP	3,163	0	3,163	0	0
53121 MAINT-SOFTWARE	15	0	15	0	0
53141 MEDICAL LAB SUPP	0	0	0	0	0
53150 MEMBERSHIPS	12,292	0	12,292	0	0
53163 FINANCE/LATE CHARGE	0	0	0	0	0
53170 OFFICE EXPENSE	511	0	511	0	0
53171 POSTAGE	2	0	2	0	0
53180 PROF/SPEC SERV	3	0	3	0	0
53190 PUB/LEGL NOTIC	0	0	0	0	0
53200 RENTS EQUIP	790	0	790	0	0
53210 RENTS/LEASES STRU	706	0	706	0	0
53230 SPEC DEPT EXP	41	0	41	0	0
53231 SOFTWARE	42	0	42	0	0
53250 TRANS/TRAVEL	0	0	0	0	0
53251 EDUCATION/TRAINING	0	0	0	0	0
53253 FUEL	165	0	165	0	0
53260 UTILITIES	1,435	0	1,435	0	0
5280 CONTRIBUTION TO OTHER AGENCIES	0	0	0	0	0
*FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	123,834	0	119,034	0	4,800
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
#466291 LIAB INSUR ALT SENT	(108)	0	(108)	0	0
#466401 INS SERV	(10,000)	0	(10,000)	0	0
#466402 SFTY OFFICE	(60,000)	0	(60,000)	0	0
#479360 REIMBURSE PROJECTS	(8)	0	(8)	0	0
#479475 MISC INS CLAIM	0	0	0	0	0
#59390 REIMB PROJ	(54,614)	0	(54,614)	0	0



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

	Total	General & Admin	INSURANCE ADMIN	RETIREE HEALTH	GENERAL GOVT
Functional Cost	(896)	0	(5,696)	0	4,800
Allocation Step 1					
Inbound- All Others	61,060	61,060	0	0	0
Reallocate Admin Costs		(61,060)	58,691	0	2,369
Unallocated Costs	(7,169)	0	0	0	(7,169)
1st Allocation	52,995	0	52,995	0	0
Allocation Step 2					
Inbound- All Others	4,717	4,717	0	0	0
Reallocate Admin Costs		(4,717)	4,534	0	183
Unallocated Costs	(183)	0	0	0	(183)
2nd Allocation	4,534	0	4,534	0	0
Total For 1011010 1101 RISK					
Total Allocated	57,529	0	57,529	0	0



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

Activity - INSURANCE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
012 CAO	1,086	0.1642	87		87		87
021 AUDITOR	1,973	0.2982	158		158		158
022 TREASURER	5,541	0.8376	444		444		444
031 CNTY CNSL	1,282	0.1938	103		103		103
040 PERSONNEL	1,700	0.2570	136		136		136
073 MAINTENANCE	17,244	2.6067	1,381		1,381		1,381
074 CUSTODIAN	1,680	0.2540	135		135		135
108 IT	1,198	0.1811	96		96	9	105
109 PURCHASING	553	0.0836	44		44	4	48
011 BRD OF SUPV	18,747	2.8339	1,502		1,502	135	1,637
023 ASSESSOR	5,656	0.8550	453		453	41	494
051 ELECTIONS	851	0.1286	68		68	6	74
0131 SUPERIOR COURT - CJF	4,732	0.7153	379		379	34	413
016 DIST ATTN	3,942	0.5959	316		316	28	344
0161 DA WEL/INV	250	0.0378	20		20	2	22
017 CHILD SUPP SVCS	1,249	0.1888	100		100	9	109
019 PUBL DEFEND	1,214	0.1835	97		97	9	106
020 COMMUNICTNS	1,046	0.1581	84		84	8	92
021 SHERIFF	64,099	9.6894	5,135		5,135	461	5,596
0211 SO BAILIFF	221	0.0334	18		18	2	20
024 SHF-BOATING 2021	1,626	0.2458	130		130	12	142
022 DRUG PREVENTTION	1,091	0.1649	87		87	8	95
031 JAIL	14,915	2.2546	1,195		1,195	107	1,302
035 PROBATION	14,118	2.1341	1,131		1,131	101	1,232
02528 LOCAL COMM CORRCTN	1,085	0.1640	87		87	8	95
2531 COMM CORRRTN PRFRM INCENT	908	0.1373	73		73	7	80
036 VICTIM WITN	390	0.0590	31		31	3	34
0363 YOUTH OFFEND GNT	886	0.1339	71		71	6	77



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

Activity - INSURANCE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2034 CO VICTIM WITN SRV-XC 2036	76	0.0115	6		6	1	7
2059 AG ADM SERV	427	0.0645	34		34	3	37
2060 AG COMM	6,715	1.0151	538		538	48	586
2061 WTR MGT	96	0.0145	8		8	1	9
2070 CLERK/RECOR	1,360	0.2056	109		109	10	119
2071 CORONER	124	0.0187	10		10	1	11
2076 PLANN/BLDG	18,128	2.7403	1,452		1,452	130	1,582
2077 ANIMAL CTRL	3,313	0.5008	265		265	24	289
2081 OES	215	0.0325	17		17	2	19
2083 PUBLIC ADMN	47	0.0071	4		4		4
002258 DA INDIAN GAMNG 2016	715	0.1081	57		57	5	62
002657 CC SERV AREA #2	1,443	0.2181	116		116	10	126
3010 PUBLIC WORKS/ROADS	138,530	20.9407	11,100		11,100	992	12,092
4010 BEHAVORIAL HEALTH ADMIN SERV	66,689	10.0810	5,342		5,342	479	5,821
4011 SUBSTANCE ABUSE SERVICES	1,564	0.2364	125		125	11	136
4012 HEALTH	4,892	0.7395	392		392	35	427
4013 MENTAL HEALTH	74,584	11.2744	5,975		5,975	536	6,511
002936 MENTAL HLTH SERV FUND	46	0.0070	4		4		4
4015 AIR/WTR POLL CON	1,541	0.2329	123		123	11	134
4019 ENVIRONMENTAL HEALTH	2,187	0.3306	175		175	16	191
4023 AMBULANCE	2,064	0.3120	165		165	15	180
5010 WELFARE ADMIN #108	2,415	0.3651	193		193	17	210
5011 WELFARE #108	83,148	12.5690	6,661		6,661	597	7,258
5033 SR NUTRITON	596	0.0901	48		48	4	52
5051 VET SERV	130	0.0197	10		10	1	11
5061 SR CITIZENS	454	0.0686	36		36	3	39
6012 SUPT OF SCH	135	0.0204	11		11	1	12
6021 LIBRARY	10,438	1.5778	836		836	75	911

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

Activity - INSURANCE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
022 ADULT LITERACY	90	0.0136	7		7	1	8
031 AG EXTENS	5,245	0.7929	420		420	38	458
032 COL VET	700	0.1058	56		56	5	61
033 MAX VET	1,138	0.1720	91		91	8	99
035 WMS VET	633	0.0957	51		51	5	56
078 FISH AND GAME	1,015	0.1534	81		81	7	88
075 MIGRANT HOUSING	12,740	1.9258	1,021		1,021	92	1,113
4006 EAST PARK RESERVOIR	3,023	0.4570	242		242	22	264
4000 SOLID WASTE	10,851	1.6403	869		869	78	947
4001 AIRPORT ENTRPSE	4,391	0.6638	352		352	32	384
4002 TRANSIT AGENCY	27,950	4.2250	2,239		2,239	201	2,440
OUTSIDE AGENCIES	2,403	0.3632	193		193	17	210
SubTotal	661,534	100.0000	52,995		52,995	4,534	57,529
Total	661,534	100.0000	52,995		52,995	4,534	57,529

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



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

Receiving Department	Total	INSURANCE ADMIN
1012 CAO	87	87
1021 AUDITOR	158	158
1022 TREASURER	444	444
1031 CNTY CNSL	103	103
1040 PERSONNEL	136	136
1073 MAINTENANCE	1,381	1,381
1074 CUSTODIAN	135	135
1108 IT	105	105
1109 PURCHASING	48	48
1011 BRD OF SUPV	1,637	1,637
1023 ASSESSOR	494	494
1051 ELECTIONS	74	74
20131 SUPERIOR COURT -	413	413
2016 DIST ATTNY	344	344
20161 DA WEL/INV	22	22
2017 CHILD SUPP SVCS	109	109
2019 PUBL DEFEND	106	106
2020 COMMUNICTNS	92	92
2021 SHERIFF	5,596	5,596
20211 SO BAILIFF	20	20
2024 SHF-BOATING 2021	142	142
2022 DRUG PREVENTTION	95	95
2031 JAIL	1,302	1,302
2035 PROBATION	1,232	1,232
202528 LOCAL COMM	95	95
202531 COMM CORRtn	80	80
2036 VICTIM WITN	34	34
20363 YOUTH OFFEND GNT	77	77
2034 CO VICTIM WITN	7	7
2059 AG ADM SERV	37	37
2060 AG COMM	586	586
2061 WTR MGT	9	9
2070 CLERK/RECOR	119	119
2071 CORONER	11	11
2076 PLANN/BLDG	1,582	1,582
2077 ANIMAL CTRL	289	289



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

Receiving Department	Total	INSURANCE ADMIN
2081 OES	19	19
2083 PUBLIC ADMN	4	4
002258 DA INDIAN GAMNG	62	62
002657 CC SERV AREA #2	126	126
3010 PUBLIC	12,092	12,092
4010 BEHAVIORIAL HEALTH	5,821	5,821
4011 SUBSTANCE ABUSE	136	136
4012 HEALTH	427	427
4013 MENTAL HEALTH	6,511	6,511
002936 MENTAL HLTH	4	4
4015 AIR/WTR POLL CON	134	134
4019 ENVIRONMENTAL	191	191
4023 AMBULANCE	180	180
5010 WELFARE ADMIN #108	210	210
5011 WELFARE #108	7,258	7,258
5033 SR NUTRITON	52	52
5051 VET SERV	11	11
5061 SR CITIZENS	39	39
6012 SUPT OF SCH	12	12
6021 LIBRARY	911	911
6022 ADULT LITERACY	8	8
6031 AG EXTENS	458	458
7032 COL VET	61	61
7033 MAX VET	99	99
7035 WMS VET	56	56
2078 FISH AND GAME	88	88
1075 MIGRANT HOUSING	1,113	1,113
04006 EAST PARK	264	264
04000 SOLID WASTE	947	947
04001 AIRPORT ENTRPSE	384	384
04002 TRANSIT AGENCY	2,440	2,440
OUTSIDE AGENCIES	210	210

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

Receiving Department	Total	INSURANCE ADMIN
Direct Billed	0	0
Total	57,529	57,529



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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
BOARD OF SUPV	1,637	NA	NA	1,637
ASSESSOR	494	NA	NA	494
ELECTIONS	74	NA	NA	74
JUDICIAL DIST	413	NA	NA	413
DISTRICT ATTN	344	NA	NA	344
DA WELFARE INVESTIGATOR	22	NA	NA	22
CHILD SUPPORT SERVICES	109	NA	NA	109
PUBLIC DEFENDER	106	NA	NA	106
COMMUNICATIONS	92	NA	NA	92
SHERIFF	5,596	NA	NA	5,596
SHERIFF BAILIFF	20	NA	NA	20
SHERIFF-BOATING	142	NA	NA	142
DRUG PREVENTION	95	NA	NA	95
AIL	1,302	NA	NA	1,302
PROBATION	1,232	NA	NA	1,232
LOCAL COMM CORRCTN 002528	95	NA	NA	95
COMM CORRTN PRFRM INCENT 002531	80	NA	NA	80
ICTIM WITN PROG	34	NA	NA	34
OUTHFUL OFFENDER GRANT	77	NA	NA	77
DO VICTIM WITNESS SERV-XC	7	NA	NA	7
AG ADMIN SERV	37	NA	NA	37
AG COMMISSIONER	586	NA	NA	586
WATER MANAGEMENT	9	NA	NA	9
CLERK/RECORDER	119	NA	NA	119
CORONER	11	NA	NA	11
PLANNING/BLDG	1,582	NA	NA	1,582
ANIML CNTRL SERV	289	NA	NA	289
DES	19	NA	NA	19
PUBLIC ADMIN	4	NA	NA	4
DA INDIAN GAMING	62	NA	NA	62



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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
CC SERV AREA #2	126	NA	NA	126
PUBLIC WORKS/ROADS	12,092	NA	NA	12,092
BEHAVIORIAL HEALTH ADMIN SERV	5,821	NA	NA	5,821
SUBSTANCE ABUSE SERVICES	136	NA	NA	136
HEALTH	427	NA	NA	427
MENTAL HEALTH	6,511	NA	NA	6,511
MENTAL HLTH SERV FUND	4	NA	NA	4
AIR/WTR POLL CON	134	NA	NA	134
ENVIRONMENTAL HEALTH	191	NA	NA	191
AMBULANCE SERV	180	NA	NA	180
WELFARE ADMIN #108	210	NA	NA	210
WELFARE #108	7,258	NA	NA	7,258
SR NUTRITION PROGRAM	52	NA	NA	52
VETERAN SERVICES	11	NA	NA	11
SENIOR CITIZENS	39	NA	NA	39
SUPT OF SCHOOLS	12	NA	NA	12
LIBRARY	911	NA	NA	911
ADULT LITERACY	8	NA	NA	8
AG EXTENSIONS	458	NA	NA	458
COLUSA VET HALL	61	NA	NA	61
MAXWELL VET HALL	99	NA	NA	99
WMS VET HALL	56	NA	NA	56
FISH AND GAME	88	NA	NA	88
1075 MIGRANT HOUSING DEPT	1,113	NA	NA	1,113
EAST PARK RESERVOIR	264	NA	NA	264
SOLID WASTE	947	NA	NA	947
AIRPORT ENTRPSE	384	NA	NA	384
TRANSIT AGENCY	2,440	NA	NA	2,440
OUTSIDE AGENCIES	210	NA	NA	210
Department Total:	54,932	0	0	54,932

Grand Total:

54,932

0

0

54,932

COLUSA COUNTY

Schedule 10.1 Narrative Description of 2017-2018 Costs to be Allocated
For Department INFORMATION TECHNOLOGY

The Information Technology department is responsible for the on-going operations of the inter-department information technology center and other related work as required. The Information Systems Manager and staff have the responsibility of managing and supervising the information technology used in the County. This includes hardware and software installations, maintenance, problem analysis, user training and support, research and development. During the 2009-2010 Fiscal Year, Information Technology department services expanded to include the administration of the County's central telephone and e-mail systems. The costs related to this department were allocated to five functions based on actual time recorded on employee time records. Retiree OPEB is now included in Salaries & Benefits as a result of it now being allowable because of the County entering into an irrevocable OPEB Trust Fund (Section 115 Trust).

GENERAL INFORMATION TECHNOLOGY ADMINISTRATION

The General Information Technology Administration function includes the administrative costs related to the general operation of the department, maintaining the telephone and e-mail systems, and research and development of new technology for the County's advancement. The Information Technology Department staff provides service to over 300 users, networks, various critical applications, and database servers. In addition, time is spent on planning/testing disaster recovery procedures for the critical applications that allow the county to operate on a daily basis. The allocation basis for the 2017-2018 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 2017-2018 Fiscal Year.

ACCOUNTING SYSTEM

The Information Technology Department maintains the County's financial accounting system. The costs related to this function were allocated based on the actual number of claims which were processed per department during the 2017-2018 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 2017-2018 Fiscal Year.

SPECIAL PROJECTS

Information Technology Department maintains all the County's computer systems. This department purchases hardware, purchases software, provides work station installation, provides internet connection services, e-mail services, central telephone services, and provides user training for all County departments. The costs related to this function were allocated to individual departments based on actual time recorded on employee time records.

RETIREE HEALTH

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

GENERAL GOVERNMENT

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

COST ADJUSTMENTS--REVENUE AND REIMBURSED PROJECTS:

IT performs Information System Services to DHHS on a continuous basis as needed and directly bills the DHHS department for reimbursement of costs. The revenue recorded in the Information Technology Department's revenue and reimbursed project accounts for the 2017-2018 Fiscal Year which offset expenses as a cost adjustment was as follows:

<u>Amount</u>	<u>Account.</u>	<u>Description</u>	<u>Function</u>
\$2,181	1108-466105	Property Tax Administration Fee	General Government
0	1108-468782	Reimbursement for I.T. Services	General I.T.
<u>\$1,216</u>	1108-59390	I.T. Reimbursement	General I.T.
<u>\$3,397</u>	Total Cost Adjustment		

DIRECT BILLED

\$116,000	was directly billed to the DHHS department for providing Information System services.
<u>\$391</u>	was directly billed to the JPA Reservoir Project for providing Information System services.
<u>\$116,391</u>	Total Directly Billed

ACTUAL EXPENDITURES IN COST PLAN

\$161,842	Total Budget 2017-2018 Actual Expenditures
<u>\$449,500</u>	Add back Transfers and Reimbursements
<u>\$611,342</u>	Total 2017-2018 Fund #00101-1108—Information Technology Department recorded in the County Budget

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	611,342			611,342
FIXED ASSETS	(8,323)			
Total Deductions:	(8,323)			(8,323)
BUILDING DEPREC	755		755	
EQUIPMENT DEPREC	20,073		20,073	
1012 CAO	2,454	199	2,653	
1021 AUDITOR	5,875	382	6,257	
1022 TREASURER	2,203	157	2,360	
1031 CNTY CNSL	775	37	812	
1040 PERSONNEL	5,027	317	5,344	
1073 MAINTENANCE	2,241	145	2,386	
1074 CUSTODIAN	13,198	508	13,706	
1101 RISK MANAGEMENT/INSURANCE	96	9	105	
1108 IT		5,637	5,637	
1109 PURCHASING		1,576	1,576	
Total Allocated Additions:	52,697	8,967	61,664	61,664
#466105 PROP TAX ADMIN	(2,181)			
#59390 REIMB PROJ	(1,216)			
Total Departmental Cost Adjustments:	(3,397)			(3,397)
Total To Be Allocated:	652,319	8,967		661,286

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

	Total	General & Admin	GENERAL IT ADMIN	IT ACCOUNTING SYSTEM	IT PAYROLL SYSTEM
Vages & Benefits					

SALARIES & WAGES	537,859	0	267,795	12,836	0
Other Expense & Cost					

53060 COMMUNICATIONS	2,831	0	2,784	0	0
53061 COMM-CELL PHONE	3,600	0	3,540	0	0
53100 INSURANCE	1,088	0	1,070	0	0
53120 MAINTENANCE-EQUIP	4,933	0	4,851	0	0
53121 MAINTENANCE-SOFTWARE	8,342	0	8,342	0	0
53150 MEMBERSHIPS	387	0	381	0	0
53163 FINANCE/LATE CHARGE	0	0	0	0	0
53170 OFFICE EXPENSE	3,795	0	3,732	0	0
53171 POSTAGE	82	0	82	0	0
53180 PROF SPEC SERV	24,374	0	24,374	0	0
53190 PUBL NOTICE	0	0	0	0	0
53220 SMALL TOOLS	524	0	515	0	0
532201 SMALL TOOL/INSTRUM-SAFETY	0	0	0	0	0
53230 SPEC DEPT EXP	236	0	232	0	0
53231 SOFTWARE	5,644	0	5,644	0	0
53250 TRANS/TRAVEL	997	0	980	0	0
53251 EDUCATION/TRAINING	7,046	0	6,929	0	0
53253 FUEL	1,281	0	1,281	0	0
*FIXED ASSETS	8,323	8,323	0	0	0
Departmental Totals					

Total Expenditures	611,342	8,323	332,532	12,836	0
Deductions					

Total Deductions	(8,323)	(8,323)	0	0	0
Cost Adjustments					

#466105 PROP TAX ADMIN	(2,181)	0	0	0	0
#59390 REIMB PROJ	(1,216)	0	(1,216)	0	0
Functional Cost	599,622	0	331,316	12,836	0



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

	Total	General & Admin	GENERAL IT ADMIN	IT ACCOUNTING SYSTEM	IT PAYROLL SYSTEM
Allocation Step 1					
Inbound- All Others	52,697	52,697	0	0	0
Reallocate Admin Costs		(52,697)	29,210	1,128	0
Unallocated Costs	(11,132)	0	0	0	0
1st Allocation	641,187	0	360,526	13,964	0
Allocation Step 2					
Inbound- All Others	8,967	8,967	0	0	0
Reallocate Admin Costs		(8,967)	4,970	192	0
Unallocated Costs	(140)	0	0	0	0
2nd Allocation	8,827	0	4,970	192	0
Total For 1011080 1108 IT					
Total Allocated	650,014	0	365,496	14,156	0



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

	IT SPECIAL PROJECTS	RETIREE HEALTH	GENERAL GOVT
Vages & Benefits			
SALARIES & WAGES	245,160	3,138	8,930
Other Expense & Cost			
53060 COMMUNICATIONS	0	0	47
53061 COMM-CELL PHONE	0	0	60
53100 INSURANCE	0	0	18
53120 MAINTENANCE-EQUIP	0	0	82
53121 MAINTENANCE-SOFTWARE	0	0	0
53150 MEMBERSHIPS	0	0	6
53163 FINANCE/LATE CHARGE	0	0	0
53170 OFFICE EXPENSE	0	0	63
53171 POSTAGE	0	0	0
53180 PROF SPEC SERV	0	0	0
53190 PUBL NOTICE	0	0	0
53220 SMALL TOOLS	0	0	9
532201 SMALL TOOL/INSTRUM-SAFETY	0	0	0
53230 SPEC DEPT EXP	0	0	4
53231 SOFTWARE	0	0	0
53250 TRANS/TRAVEL	0	0	17
53251 EDUCATION/TRAINING	0	0	117
53253 FUEL	0	0	0
*FIXED ASSETS	0	0	0
Departmental Totals			
Total Expenditures	245,160	3,138	9,353
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
#466105 PROP TAX ADMIN	0	0	(2,181)
#59390 REIMB PROJ	0	0	0
Functional Cost	245,160	3,138	7,172



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

	IT SPECIAL PROJECTS	RETIREE HEALTH	GENERAL GOVT
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	21,537	0	822
Unallocated Costs	0	(3,138)	(7,994)
1st Allocation	266,697	0	0
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	3,665	0	140
Unallocated Costs	0	0	(140)
2nd Allocation	3,665	0	0
Total For 1011080 1108 IT			
Total Allocated	270,362	0	0



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

Activity - GENERAL IT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
012 CAO	50,000	1.5438	5,566		5,566		5,566
021 AUDITOR	110,000	3.3963	12,244		12,244		12,244
022 TREASURER	44,629	1.3779	4,968		4,968		4,968
031 CNTY CNSL	30,000	0.9263	3,339		3,339		3,339
040 PERSONNEL	50,000	1.5438	5,566		5,566		5,566
073 MAINTENANCE	40,000	1.2350	4,453		4,453		4,453
074 CUSTODIAN	40,000	1.2350	4,453		4,453		4,453
101 RISK MANAGEMENT/INSURANCE	10,000	0.3088	1,113		1,113		1,113
108 IT	50,000	1.5438	5,566		5,566		5,566
109 PURCHASING	20,000	0.6175	2,226		2,226	35	2,261
011 BRD OF SUPV	50,000	1.5438	5,566		5,566	88	5,654
023 ASSESSOR	100,000	3.0875	11,131		11,131	177	11,308
051 ELECTIONS	34,000	1.0498	3,785		3,785	60	3,845
016 DIST ATTN	109,000	3.3654	12,133		12,133	192	12,325
0161 DA WEL/INV	10,000	0.3088	1,113		1,113	18	1,131
017 CHILD SUPP SVCS	60,000	1.8525	6,679		6,679	106	6,785
020 COMMUNICTNS	30,000	0.9263	3,339		3,339	53	3,392
021 SHERIFF	160,609	4.9589	17,878		17,878	284	18,162
0211 SO BAILIFF	25,000	0.7719	2,783		2,783	44	2,827
031 JAIL	59,859	1.8482	6,663		6,663	106	6,769
035 PROBATION	151,800	4.6869	16,897		16,897	268	17,165
02528 LOCAL COMM CORRCTN	42,000	1.2968	4,675		4,675	74	4,749
2531 COMM CORRTN PRFRM INCENT	12,700	0.3921	1,414		1,414	22	1,436
036 VICTIM WITN	11,000	0.3396	1,224		1,224	19	1,243
0363 YOUTH OFFEND GNT	13,000	0.4014	1,447		1,447	23	1,470
034 CO VICTIM WITN SRV-XC 2036	8,000	0.2470	891		891	14	905
059 AG ADM SERV	47,394	1.4633	5,276		5,276	84	5,360
060 AG COMM	70,000	2.1613	7,792		7,792	124	7,916



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

Activity - GENERAL IT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2061 WTR MGT	10,000	0.3088	1,113		1,113	18	1,131
2070 CLERK/RECOR	34,000	1.0498	3,785		3,785	60	3,845
2071 CORONER	10,000	0.3088	1,113		1,113	18	1,131
2076 PLANN/BLDG	50,000	1.5438	5,566		5,566	88	5,654
2077 ANIMAL CTRL	20,000	0.6175	2,226		2,226	35	2,261
2081 OES	12,532	0.3869	1,395		1,395	22	1,417
2083 PUBLIC ADMN	704	0.0217	78		78	1	79
3010 PUBLIC WORKS/ROADS	150,000	4.6313	16,697		16,697	265	16,962
4010 BEHAVIORIAL HEALTH ADMIN SERV	60,000	1.8525	6,679		6,679	106	6,785
4011 SUBSTANCE ABUSE SERVICES	10,000	0.3088	1,113		1,113	18	1,131
4012 HEALTH	130,000	4.0138	14,471		14,471	230	14,701
4013 MENTAL HEALTH	390,000	12.0414	43,412		43,412	689	44,101
4015 AIR/WTR POLL CON	30,000	0.9263	3,339		3,339	53	3,392
4019 ENVIRONMENTAL HEALTH	50,000	1.5438	5,566		5,566	88	5,654
5010 WELFARE ADMIN #108	120,000	3.7050	13,358		13,358	212	13,570
5011 WELFARE #108	510,000	15.7457	56,770		56,770	901	57,671
5033 SR NUTRITON	20,000	0.6175	2,226		2,226	35	2,261
5051 VET SERV	10,000	0.3088	1,113		1,113	18	1,131
6021 LIBRARY	60,000	1.8525	6,679		6,679	106	6,785
6031 AG EXTENS	30,000	0.9263	3,339		3,339	53	3,392
1075 MIGRANT HOUSING	22,606	0.6980	2,516		2,516	40	2,556
04006 EAST PARK RESERVOIR	20,000	0.6175	2,226		2,226	35	2,261
04002 TRANSIT AGENCY	50,000	1.5438	5,566		5,566	88	5,654
SubTotal	3,238,833	100.0000	360,526		360,526	4,970	365,496
Total	3,238,833	100.0000	360,526		360,526	4,970	365,496

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

Allocation Basis: IT GENERAL ADMIN

Allocation Source: ACTUAL NUMBER OF PCS PER DEPT



All Monetary Values Are \$ Dollars
MAXCars © 2019 MAXIMUS, INC.

Report Output Prepared By COLUSA COUNTY

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

Activity - IT ACCOUNTING SYSTEM MAIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
012 CAO	153	0.5922	83		83		83
021 AUDITOR	187	0.7238	101		101		101
022 TREASURER	117	0.4528	63		63		63
031 CNTY CNSL	173	0.6696	94		94		94
040 PERSONNEL	149	0.5767	81		81		81
073 MAINTENANCE	752	2.9106	406		406		406
074 CUSTODIAN	366	1.4166	198		198		198
101 RISK MANAGEMENT/INSURANCE	114	0.4412	62		62		62
108 IT	132	0.5109	71		71		71
109 PURCHASING	187	0.7238	101		101	2	103
0158 MFH RESERVE FUNDS 1075	3	0.0116	2		2		2
02128 ALMOND PARADISE ST LITNG	26	0.1006	14		14		14
02129 THOMPSON ST LITNG	12	0.0464	6		6		6
02133 WHISPER CRK-CROSS CRK LIT	24	0.0929	13		13		13
02334 LIVE SCN FNGRPRNTG 2021	14	0.0542	8		8		8
02548 CARL MOYER GRANT 2060	8	0.0310	4		4		4
02550 MFH CARE FUNDS 1075	71	0.2748	38		38	1	39
02660 SRV AREA#1 CEN RCH	139	0.5380	75		75	1	76
02817 EMS-OTHER 4012	1	0.0039	1		1		1
3000 ARBCKLE-C/C FIRE	480	1.8578	259		259	4	263
3030 MAX FIRE PROT	174	0.6735	94		94	1	95
3033 MAXFIRE PG&E POWPL 03030	2	0.0077	1		1		1
3040 PRINCETN FIRE PROT	137	0.5302	74		74	1	75
3050 WMS FIRE PROT	8	0.0310	4		4		4
3060 SAC RIV FIRE DIST	425	1.6449	230		230	3	233
3080 ARBCKLE CEM	114	0.4412	62		62	1	63
3090 COLLEGE CTY CEM	81	0.3135	44		44	1	45
3100 COL CEM DIST	327	1.2656	177		177	3	180



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

Activity - IT ACCOUNTING SYSTEM MAIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
03103 COL CEM SLE TX-VLT 03100	1	0.0039	1		1		1
03110 CYPRESS HLL CEM	17	0.0658	9		9		9
03120 GRND ISLAND CEM	43	0.1664	23		23		23
03130 MAXWELL CEM	330	1.2772	178		178	3	181
03133 MAX CEM SLE TX-VAULT 03130	1	0.0039	1		1		1
03140 PRINCETON CEM	42	0.1626	23		23		23
03150 STONYFRD-IND VL CEM	72	0.2787	39		39	1	40
03160 WILLIAMS CEM	177	0.6851	96		96	1	97
03164 WMS CEM SLE TX-VAULT 03160	1	0.0039	1		1		1
03175 ARBUCKLE PARK & REC DIST	87	0.3367	47		47	1	48
03177 ARB P/REC-PRK/FAC 03175	188	0.7276	102		102	2	104
03178 ARB P&R DIST-POOLS 03175	36	0.1393	19		19		19
03180 MAXWELL REC & PARK DIST	97	0.3754	52		52	1	53
03190 COLUSA BSN DRN	186	0.7199	101		101	2	103
03200 COLUSA RESC CONV	109	0.4219	59		59	1	60
03260 CO MOSQ ABATMNT	409	1.5830	221		221	3	224
03310 REC DIST 1004	14	0.0542	8		8		8
03320 REC DIST 2047	39	0.1509	21		21		21
03410 COLUSA CO WTRWKS #1	70	0.2709	38		38	1	39
03420 PRINCTN WATRWRKS	65	0.2516	35		35	1	36
03480 CRTNA CRK FLD CTRL/CON	2	0.0077	1		1		1
03511 CRTINA CSD RED RNCH ZN2	37	0.1432	20		20		20
03512 CRTINA CSD RVR GLN ZN3	54	0.2090	29		29		29
03513 CRTINA CSD WILDWD ES ZN4	18	0.0697	10		10		10
5031 SOC WELFARE (IND)	56	0.2167	30		30		30
1011 BRD OF SUPV	181	0.7005	98		98	1	99
1023 ASSESSOR	217	0.8399	117		117	2	119
1051 ELECTIONS	202	0.7818	109		109	2	111

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

Activity - IT ACCOUNTING SYSTEM MAIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
092 ADVERTISING	2	0.0077	1		1		1
103 EE_BENEFITS	43	0.1664	23		23		23
104 INSURANCE 1101	19	0.0735	10		10		10
106 SURVERYOR	23	0.0890	12		12		12
107 REFUNDS	22	0.0851	12		12		12
0131 SUPERIOR COURT - CJF	92	0.3561	50		50	1	51
014 GRAND JURY	229	0.8863	124		124	2	126
016 DIST ATTNY	432	1.6720	233		233	4	237
017 CHILD SUPP SVCS	194	0.7509	105		105	2	107
019 PUBL DEFEND	99	0.3832	54		54	1	55
020 COMMUNICTNS	92	0.3561	50		50	1	51
021 SHERIFF	860	3.3286	465		465	7	472
0211 SO BAILIFF	24	0.0929	13		13		13
024 SHF-BOATING 2021	102	0.3948	55		55	1	56
02344 SHF-CLAMMET GRANT 2022	1	0.0039	1		1		1
022 DRUG PREVENTTION	101	0.3909	55		55	1	56
031 JAIL	470	1.8191	254		254	4	258
033 JUV FAC	12	0.0464	6		6		6
035 PROBATION	414	1.6024	224		224	3	227
02528 LOCAL COMM CORRCTN	530	2.0513	286		286	4	290
036 VICTIM WITN	60	0.2322	32		32		32
0363 YOUTH OFFEND GNT	42	0.1626	23		23		23
034 CO VICTIM WITN SRV-XC 2036	36	0.1393	19		19		19
050 FLD WTR CON	47	0.1819	25		25		25
059 AG ADM SERV	163	0.6309	88		88	1	89
060 AG COMM	231	0.8941	125		125	2	127
061 WTR MGT	83	0.3212	45		45	1	46
065 SITES_PROJ	60	0.2322	32		32		32



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

Activity - IT ACCOUNTING SYSTEM MAIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2070 CLERK/RECOR	162	0.6270	88		88	1	89
2071 CORONER	144	0.5573	78		78	1	79
2076 PLANN/BLDG	150	0.5806	81		81	1	82
2077 ANIMAL CTRL	177	0.6851	96		96	1	97
2080 TRAPPER	4	0.0155	2		2		2
2081 OES	86	0.3329	46		46	1	47
20811 HOME SECUR 2081	15	0.0581	8		8		8
2083 PUBLIC ADMN	27	0.1045	15		15		15
002327 JAIL INMATE WELFARE 2031	106	0.4103	57		57	1	58
002329 DRUG ENFORCEMENT 2022	11	0.0426	6		6		6
02331 CIVIL FEE CAP PROJ 2021	1	0.0039	1		1		1
02340 SHERIFF-SLESF 2021	89	0.3445	48		48	1	49
002657 CC SERV AREA #2	111	0.4296	60		60	1	61
3010 PUBLIC WORKS/ROADS	1,936	7.4931	1,046		1,046	16	1,062
032001 CCRCD PYRL 03200	182	0.7044	98		98	1	99
032025 CCRCD MISC PROJ 03200	26	0.1006	14		14		14
032026 CCRCD SPC CRP GRT 03200	3	0.0116	2		2		2
032027 CCRCD - D.O.C. 03200	22	0.0851	12		12		12
4010 BEHAVIORIAL HEALTH ADMIN SERV	151	0.5844	82		82	1	83
4011 SUBSTANCE ABUSE SERVICES	543	2.1016	293		293	4	297
4012 HEALTH	482	1.8655	261		261	4	265
4013 MENTAL HEALTH	919	3.5569	497		497	7	504
002936 MENTAL HLTH SERV FUND	329	1.2734	178		178	3	181
002939 MHSA EDUC & TRAIN 002936	45	0.1742	24		24		24
002940 MHSA PREV & EARLY INTERV	161	0.6231	87		87	1	88
002947 MHSA-HOUSING	119	0.4606	64		64	1	65
4015 AIR/WTR POLL CON	89	0.3445	48		48	1	49
4019 ENVIRONMENTAL HEALTH	259	1.0024	140		140	2	142

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

Activity - IT ACCOUNTING SYSTEM MAIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
023 AMBULANCE	82	0.3174	44		44	1	45
031 CALIF CHILDRENS SRV 4012	5	0.0194	3		3		3
02583 CHILDRENS TRUST FUND	12	0.0464	6		6		6
010 WELFARE ADMIN #108	351	1.3585	190		190	3	193
011 WELFARE #108	1,646	6.3707	890		890	13	903
012 IN HOME SUPP SERV 07526	20	0.0774	11		11		11
020 CATEG AID/SAWS HHS 5011	4	0.0155	2		2		2
032 INDG BURIAL	3	0.0116	2		2		2
033 SR NUTRITON	113	0.4374	61		61	1	62
041 JUV CRT WRD	22	0.0851	12		12		12
051 VET SERV	16	0.0619	9		9		9
061 SR CITIZENS	24	0.0929	13		13		13
021 LIBRARY	674	2.6087	364		364	5	369
022 ADULT LITERACY	22	0.0851	12		12		12
031 AG EXTENS	118	0.4567	64		64	1	65
013 COUNTYWIDE RECREATION	7	0.0271	4		4		4
032 COL VET	24	0.0929	13		13		13
033 MAX VET	34	0.1316	18		18		18
035 WMS VET	36	0.1393	19		19		19
078 FISH AND GAME	1	0.0039	1		1		1
075 MIGRANT HOUSING	198	0.7663	107		107	2	109
076 MIGRANT HOUSING 1075	56	0.2167	30		30		30
4006 EAST PARK RESERVOIR	92	0.3561	50		50	1	51
4000 SOLID WASTE	73	0.2825	39		39	1	40
4020 LOCAL TRANSPORTATION	7	0.0271	4		4		4
4001 AIRPORT ENTRPSE	219	0.8476	118		118	2	120
4022 LOCAL TRANSPORTATION	56	0.2167	30		30		30
4002 TRANSIT AGENCY	508	1.9662	275		275	4	279



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

Activity - IT ACCOUNTING SYSTEM MAIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
04060 LAFCO	219	0.8476	118		118	2	120
OUTSIDE AGENCIES	3,236	12.5250	1,747		1,747	32	1,779
SubTotal	25,837	100.0000	13,964		13,964	192	14,156
Total	25,837	100.0000	13,964		13,964	192	14,156

Allocation Basis: CLAIM COUNT
Allocation Source: PHYSICAL CLAIM COUNT USING VENDOR HISTORY BY DEPT

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

Activity - IT PAYROLL SYSTEM MAINT

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

Allocation Basis: PAYROLL POSITIONS

Allocation Source: EMPLOYEE POSITION ALLOCATION SCHEDULE

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

Activity - IT SPECIAL PROJECTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
012 CAO	1,604	0.6543	1,745		1,745		1,745
021 AUDITOR	2,524	1.0295	2,746		2,746		2,746
022 TREASURER	3,091	1.2608	3,363		3,363		3,363
031 CNTY CNSL	5,660	2.3087	6,157		6,157		6,157
040 PERSONNEL	1,620	0.6608	1,762		1,762		1,762
073 MAINTENANCE	3,340	1.3624	3,633		3,633		3,633
101 RISK MANAGEMENT/INSURANCE	24	0.0098	26		26		26
109 PURCHASING	142	0.0579	154		154	2	156
011 BRD OF SUPV	250	0.1020	272		272	4	276
051 ELECTIONS	35	0.0143	38		38	1	39
014 GRAND JURY	225	0.0918	245		245	4	249
016 DIST ATTNY	5,565	2.2699	6,054		6,054	90	6,144
017 CHILD SUPP SVCS	2,501	1.0202	2,721		2,721	40	2,761
021 SHERIFF	8,039	3.2791	8,745		8,745	130	8,875
035 PROBATION	6,890	2.8104	7,495		7,495	111	7,606
036 VICTIM WITN	589	0.2403	641		641	9	650
060 AG COMM	7,830	3.1938	8,518		8,518	126	8,644
061 WTR MGT	156	0.0636	170		170	3	173
065 SITES_PROJ	645	0.2631	702	-391	311	10	321
070 CLERK/RECOR	5,361	2.1867	5,832		5,832	86	5,918
076 PLANN/BLDG	8,057	3.2864	8,765		8,765	130	8,895
077 ANIMAL CTRL	315	0.1285	343		343	5	348
010 PUBLIC WORKS/ROADS	2,087	0.8513	2,270		2,270	34	2,304
012 HEALTH	6,534	2.6652	7,108		7,108	105	7,213
013 MENTAL HEALTH	23,075	9.4122	25,102		25,102	372	25,474
02946 SAFE HEAVEN PROJ 002940	182	0.0742	198		198	3	201
019 ENVIRONMENTAL HEALTH	2,314	0.9439	2,517		2,517	37	2,554
010 WELFARE ADMIN #108	103,805	42.3417	112,924	-116,000	-3,076	1,675	-1,401



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

Activity - IT SPECIAL PROJECTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
5011 WELFARE #108	468	0.1909	509		509	8	517
6021 LIBRARY	32,319	13.1828	35,158		35,158	521	35,679
6031 AG EXTENS	523	0.2133	569		569	8	577
1075 MIGRANT HOUSING	12	0.0049	13		13		13
04002 TRANSIT AGENCY	9,378	3.8253	10,202		10,202	151	10,353
SubTotal	245,160	100.0000	266,697	-116,391	150,306	3,665	153,971
Direct Billed				116,391	116,391		116,391
Total	245,160	100.0000	266,697		266,697	3,665	270,362

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



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

Receiving Department	Total	GENERAL IT ADMIN	IT ACCOUNTING	IT PAYROLL SYSTEM	IT SPECIAL PROJECTS
012 CAO	7,394	5,566	83	0	1,745
021 AUDITOR	15,091	12,244	101	0	2,746
022 TREASURER	8,394	4,968	63	0	3,363
031 CNTY CNSL	9,590	3,339	94	0	6,157
040 PERSONNEL	7,409	5,566	81	0	1,762
073 MAINTENANCE	8,492	4,453	406	0	3,633
074 CUSTODIAN	4,651	4,453	198	0	0
101 RISK	1,201	1,113	62	0	26
108 IT	5,637	5,566	71	0	0
109 PURCHASING	2,520	2,261	103	0	156
0158 MFH RESERVE	2	0	2	0	0
02128 ALMOND PARADISE	14	0	14	0	0
02129 THOMPSON ST	6	0	6	0	0
02133 WHISPER	13	0	13	0	0
02334 LIVE SCN	8	0	8	0	0
02548 CARL MOYER	4	0	4	0	0
02550 MFH CARE FUNDS	39	0	39	0	0
02660 SRV AREA#1 CEN	76	0	76	0	0
02817 EMS-OTHER 4012	1	0	1	0	0
3000 ARBCKLE-C/C FIRE	263	0	263	0	0
3030 MAX FIRE PROT	95	0	95	0	0
3033 MAXFIRE PG&E	1	0	1	0	0
3040 PRINCETN FIRE	75	0	75	0	0
3050 WMS FIRE PROT	4	0	4	0	0
3060 SAC RIV FIRE DIST	233	0	233	0	0
3080 ARBCKLE CEM	63	0	63	0	0
3090 COLLEGE CTY CEM	45	0	45	0	0
3100 COL CEM DIST	180	0	180	0	0
3103 COL CEM SLE TX-VLT	1	0	1	0	0
3110 CYPRESS HLL CEM	9	0	9	0	0
3120 GRND ISLAND CEM	23	0	23	0	0
3130 MAXWELL CEM	181	0	181	0	0
3133 MAX CEM SLE	1	0	1	0	0
3140 PRINCETON CEM	23	0	23	0	0
3150 STONYFRD-IND VL	40	0	40	0	0
3160 WILLIAMS CEM	97	0	97	0	0



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

Receiving Department	Total	GENERAL IT ADMIN	IT ACCOUNTING	IT PAYROLL SYSTEM	IT SPECIAL PROJECTS
03164 WMS CEM SLE	1	0	1	0	0
03175 ARBUCKLE PARK &	48	0	48	0	0
03177 ARB P/REC-PRK/FAC	104	0	104	0	0
03178 ARB P&R	19	0	19	0	0
03180 MAXWELL REC &	53	0	53	0	0
03190 COLUSA BSN DRN	103	0	103	0	0
03200 COLUSA RESC CONV	60	0	60	0	0
03260 CO MOSQ ABATMNT	224	0	224	0	0
03310 REC DIST 1004	8	0	8	0	0
03320 REC DIST 2047	21	0	21	0	0
03410 COLUSA CO	39	0	39	0	0
03420 PRINCTN	36	0	36	0	0
03480 CRTNA CRK FLD	1	0	1	0	0
03511 CRTINA CSD RED	20	0	20	0	0
03512 CRTINA CSD RVR	29	0	29	0	0
03513 CRTINA CSD	10	0	10	0	0
5031 SOC WELFARE (IND)	30	0	30	0	0
1011 BRD OF SUPV	6,029	5,654	99	0	276
1023 ASSESSOR	11,427	11,308	119	0	0
1051 ELECTIONS	3,995	3,845	111	0	39
1092 ADVERTISING	1	0	1	0	0
1103 EE_BENEFITS	23	0	23	0	0
1104 INSURANCE 1101	10	0	10	0	0
1106 SURVERYOR	12	0	12	0	0
1107 REFUNDS	12	0	12	0	0
20131 SUPERIOR COURT -	51	0	51	0	0
2014 GRAND JURY	375	0	126	0	249
2016 DIST ATTN	18,706	12,325	237	0	6,144
20161 DA WEL/INV	1,131	1,131	0	0	0
2017 CHILD SUPP SVCS	9,653	6,785	107	0	2,761
2019 PUBL DEFEND	55	0	55	0	0
2020 COMMUNICTNS	3,443	3,392	51	0	0
2021 SHERIFF	27,509	18,162	472	0	8,875
20211 SO BAILIFF	2,840	2,827	13	0	0
2024 SHF-BOATING 2021	56	0	56	0	0
002344 SHF-CLAMMET	1	0	1	0	0
2022 DRUG PREVENTTION	56	0	56	0	0

All Monetary Values Are \$ Dollars

MAXCars © 2019 MAXIMUS, INC.

Report Output Prepared By COLUSA COUNTY

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

Receiving Department	Total	GENERAL IT ADMIN	IT ACCOUNTING	IT PAYROLL SYSTEM	IT SPECIAL PROJECTS
2031 JAIL	7,027	6,769	258	0	0
2033 JUV FAC	6	0	6	0	0
2035 PROBATION	24,998	17,165	227	0	7,606
202528 LOCAL COMM	5,039	4,749	290	0	0
202531 COMM CORR TN	1,436	1,436	0	0	0
2036 VICTIM WITN	1,925	1,243	32	0	650
20363 YOUTH OFFEND GNT	1,493	1,470	23	0	0
2034 CO VICTIM WITN	924	905	19	0	0
2050 FLD WTR CON	25	0	25	0	0
2059 AG ADM SERV	5,449	5,360	89	0	0
2060 AG COMM	16,687	7,916	127	0	8,644
2061 WTR MGT	1,350	1,131	46	0	173
2065 SITES_PROJ	353	0	32	0	321
2070 CLERK/RECOR	9,852	3,845	89	0	5,918
2071 CORONER	1,210	1,131	79	0	0
2076 PLANN/BLDG	14,631	5,654	82	0	8,895
2077 ANIMAL CTRL	2,706	2,261	97	0	348
2080 TRAPPER	2	0	2	0	0
2081 OES	1,464	1,417	47	0	0
20811 HOME SECUR 2081	8	0	8	0	0
2083 PUBLIC ADMN	94	79	15	0	0
202327 JAIL INMATE	58	0	58	0	0
202329 DRUG	6	0	6	0	0
202331 CIVIL FEE CAP PROJ	1	0	1	0	0
202340 SHERIFF-SLESF 2021	49	0	49	0	0
202657 CC SERV AREA #2	61	0	61	0	0
2010 PUBLIC	20,328	16,962	1,062	0	2,304
2032001 CCRCD PYRL	99	0	99	0	0
2032025 CCRCD MISC PROJ	14	0	14	0	0
2032026 CCRCD SPC CRP	2	0	2	0	0
2032027 CCRCD - D.O.C.	12	0	12	0	0
2010 BEHAVIORIAL HEALTH	6,868	6,785	83	0	0
2011 SUBSTANCE ABUSE	1,428	1,131	297	0	0
2012 HEALTH	22,179	14,701	265	0	7,213
2013 MENTAL HEALTH	70,079	44,101	504	0	25,474
202936 MENTAL HLTH	181	0	181	0	0
202939 MHSA EDUC &	24	0	24	0	0



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

Receiving Department	Total	GENERAL IT ADMIN	IT ACCOUNTING	IT PAYROLL SYSTEM	IT SPECIAL PROJECTS
002940 MHSA PREV &	88	0	88	0	0
002947 MHSA-HOUSING	65	0	65	0	0
002946 SAFE HEAVEN	201	0	0	0	201
4015 AIR/WTR POLL CON	3,441	3,392	49	0	0
4019 ENVIRONMENTAL	8,350	5,654	142	0	2,554
4023 AMBULANCE	45	0	45	0	0
4031 CALIF CHILDRNS SRV	3	0	3	0	0
002583 CHILDRENS TRUST	6	0	6	0	0
5010 WELFARE ADMIN #108	12,362	13,570	193	0	(1,401)
5011 WELFARE #108	59,091	57,671	903	0	517
5012 IN HOME SUPP SERV	11	0	11	0	0
5020 CATEG AID/SAWS	2	0	2	0	0
5032 INDG BURIAL	2	0	2	0	0
5033 SR NUTRITON	2,323	2,261	62	0	0
5041 JUV CRT WRD	12	0	12	0	0
5051 VET SERV	1,140	1,131	9	0	0
5061 SR CITIZENS	13	0	13	0	0
6021 LIBRARY	42,833	6,785	369	0	35,679
6022 ADULT LITERACY	12	0	12	0	0
6031 AG EXTENS	4,034	3,392	65	0	577
7013 COUNTYWIDE	4	0	4	0	0
7032 COL VET	13	0	13	0	0
7033 MAX VET	18	0	18	0	0
7035 WMS VET	19	0	19	0	0
2078 FISH AND GAME	1	0	1	0	0
1075 MIGRANT HOUSING	2,678	2,556	109	0	13
1076 MIGRANT HOUSING	30	0	30	0	0
04006 EAST PARK	2,312	2,261	51	0	0
04000 SOLID WASTE	40	0	40	0	0
04020 LOCAL	4	0	4	0	0
04001 AIRPORT ENTRPSE	120	0	120	0	0
04022 LOCAL	30	0	30	0	0
04002 TRANSIT AGENCY	16,286	5,654	279	0	10,353
04060 LAFCO	120	0	120	0	0
OUTSIDE AGENCIES	1,779	0	1,779	0	0

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

Receiving Department	Total	GENERAL IT ADMIN	IT ACCOUNTING	IT PAYROLL SYSTEM	IT SPECIAL PROJECTS
Direct Billed	116,391	0	0	0	116,391
Total	650,014	365,496	14,156	0	270,362



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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
MFH RESERVE FUNDS	2	NA	NA	2
ALMOND PARADISE ST LITNG	14	NA	NA	14
THOMPSON ST LITNG	6	NA	NA	6
WHISPER CRK-CROSS CRK LIT	13	NA	NA	13
LIVE SCN FNGRPRNTG	8	NA	NA	8
CARL MOYER GRANT	4	NA	NA	4
MFH CARE FUNDS	39	NA	NA	39
SRV AREA#1 CEN RCH	76	NA	NA	76
EMS-OTHER	1	NA	NA	1
ARBCKLE-C/C FIRE	263	NA	NA	263
MAX FIRE PROT	95	NA	NA	95
MAX FIRE PG&E POWER PLANT	1	NA	NA	1
PRINCETN FIRE PROT	75	NA	NA	75
MMS FIRE PROT	4	NA	NA	4
SAC RIV FIRE DIST	233	NA	NA	233
ARBCKLE CEM	63	NA	NA	63
COLLEGE CTY CEM	45	NA	NA	45
COL CEM DIST	180	NA	NA	180
COL CEM SALE TX-VLT	1	NA	NA	1
CYPRESS HLL CEM	9	NA	NA	9
BRND ISLAND CEM	23	NA	NA	23
MAXWELL CEM	181	NA	NA	181
MAX CEM SALE TX-VAULT	1	NA	NA	1
PRINCETON CEM	23	NA	NA	23
STONYFRD-IND VL CEM	40	NA	NA	40
VILLIAMS CEM	97	NA	NA	97
VMS CEM SALE TX-VAULT	1	NA	NA	1
ARBUCKLE PARK & REC DIST	48	NA	NA	48
ARB PARK/REC DIST-PRK/FAC	104	NA	NA	104
ARB PARK & REC DIST-POOLS	19	NA	NA	19



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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
MAXWELL REC & PARK DIST	53	NA	NA	53
COLUSA BSN DRN	103	NA	NA	103
COLUSA RESC CONV	60	NA	NA	60
CO MOSQ ABATMNT	224	NA	NA	224
REC DIST 1004	8	NA	NA	8
REC DIST 2047	21	NA	NA	21
COLUSA CO WTRWKS #1	39	NA	NA	39
PRINCTN WATRWRKS	36	NA	NA	36
CRTNA CRK FLD CTRL/CON	1	NA	NA	1
CRTINA CSD RED RNCH ZN2	20	NA	NA	20
CRTINA CSD RVR GLN ZN3	29	NA	NA	29
CRTINA CSD WILDWD ES ZN4	10	NA	NA	10
SOC WELFARE (IND)	30	NA	NA	30
BOARD OF SUPV	6,029	NA	NA	6,029
ASSESSOR	11,427	NA	NA	11,427
ELECTIONS	3,995	NA	NA	3,995
ADVERTISING	1	NA	NA	1
EMPLOYEE BENE	23	NA	NA	23
INSURANCE	10	NA	NA	10
SURVEYOR	12	NA	NA	12
REFUNDS/REBATES	12	NA	NA	12
JUDICIAL DIST	51	NA	NA	51
GRAND JURY	375	NA	NA	375
DISTRICT ATTN	18,706	NA	NA	18,706
DA WELFARE INVESTIGATOR	1,131	NA	NA	1,131
CHILD SUPPORT SERVICES	9,653	NA	NA	9,653
PUBLIC DEFENDER	55	NA	NA	55
COMMUNICATIONS	3,443	NA	NA	3,443
SHERIFF	27,509	NA	NA	27,509
SHERIFF BAILIFF	2,840	NA	NA	2,840

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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
SHERIFF-BOATING	56	NA	NA	56
SHERIFF-CLAMMET GRANT	1	NA	NA	1
DRUG PREVENTION	56	NA	NA	56
RAIL	7,027	NA	NA	7,027
JUVENILE FACILITIES	6	NA	NA	6
PROBATION	24,998	NA	NA	24,998
LOCAL COMM CORRCTN 002528	5,039	NA	NA	5,039
COMM CORR TN PRFRM INCENT 002531	1,436	NA	NA	1,436
VICTIM WITN PROG	1,925	NA	NA	1,925
YOUTHFUL OFFENDER GRANT	1,493	NA	NA	1,493
DO VICTIM WITNESS SERV-XC	924	NA	NA	924
FLOOD WATER CONVSERVATION	25	NA	NA	25
AG ADMIN SERV	5,449	NA	NA	5,449
AG COMMISSIONER	16,687	NA	NA	16,687
WATER MANAGEMENT	1,350	NA	NA	1,350
SITES RESERVOIR PROJECT	353	NA	NA	353
CLERK/RECORDER	9,852	NA	NA	9,852
CORONER	1,210	NA	NA	1,210
PLANNING/BLDG	14,631	NA	NA	14,631
ANIML CNTRL SERV	2,706	NA	NA	2,706
RAPPER	2	NA	NA	2
DES	1,464	NA	NA	1,464
HOME LAND SECURITY	8	NA	NA	8
PUBLIC ADMIN	94	NA	NA	94
AIL INMATE WELFARE	58	NA	NA	58
DRUG ENFORCEMENT	6	NA	NA	6
CIVIL FEE CAPITAL PROJ	1	NA	NA	1
SHERIFF-SLESF	49	NA	NA	49
C SERV AREA #2	61	NA	NA	61
PUBLIC WORKS/ROADS	20,328	NA	NA	20,328

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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
CCRC-D-PAYROLL CLEARING	99	NA	NA	99
CCRC-D MISC PROJECTS	14	NA	NA	14
CCRC-D-SPEC CROP BLK GRNT	2	NA	NA	2
CCRC-D - D.O.C.	12	NA	NA	12
BEHAVIORIAL HEALTH ADMIN SERV	6,868	NA	NA	6,868
SUBSTANCE ABUSE SERVICES	1,428	NA	NA	1,428
HEALTH	22,179	NA	NA	22,179
MENTAL HEALTH	70,079	NA	NA	70,079
MENTAL HLTH SERV FUND	181	NA	NA	181
MHSA EDUC & TRAIN	24	NA	NA	24
MHSA PREV & EARLY INTERV	88	NA	NA	88
MHSA-HOUSING	65	NA	NA	65
SAFE HEAVEN PROJECT	201	NA	NA	201
AIR/WTR POLL CON	3,441	NA	NA	3,441
ENVIRONMENTAL HEALTH	8,350	NA	NA	8,350
AMBULANCE SERV	45	NA	NA	45
CALIF CHILDNRNS SRV	3	NA	NA	3
CHILDRENS TRUST	6	NA	NA	6
WELFARE ADMIN #108	12,362	NA	NA	12,362
WELFARE #108	59,091	NA	NA	59,091
IN HOME SUPPORT SERV	11	NA	NA	11
CATEGORICL AID/SAWS HHS	2	NA	NA	2
INDIGENT BURIAL	2	NA	NA	2
SR NUTRITION PROGRAM	2,323	NA	NA	2,323
JUV CTR WARDS	12	NA	NA	12
VETERAN SERVICES	1,140	NA	NA	1,140
SENIOR CITIZENS	13	NA	NA	13
LIBRARY	42,833	NA	NA	42,833
ADULT LITERACY	12	NA	NA	12
AG EXTENSIONS	4,034	NA	NA	4,034

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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
COUNTYWIDE RECREATION	4	NA	NA	4
COLUSA VET HALL	13	NA	NA	13
MAXWELL VET HALL	18	NA	NA	18
WMS VET HALL	19	NA	NA	19
FISH AND GAME	1	NA	NA	1
1075 MIGRANT HOUSING DEPT	2,678	NA	NA	2,678
1076 MIGRANT HOUSING 1075	30	NA	NA	30
EAST PARK RESERVOIR	2,312	NA	NA	2,312
SOLID WASTE	40	NA	NA	40
LOCAL TRANSPORTATION	4	NA	NA	4
AIRPORT ENTRPSE	120	NA	NA	120
LOCAL TRANSPORTATION PLANNING	30	NA	NA	30
TRANSIT AGENCY	16,286	NA	NA	16,286
AFCO	120	NA	NA	120
OUTSIDE AGENCIES	1,779	NA	NA	1,779
Department Total:	463,244	0	0	463,244
Grand Total:	463,244	0	0	463,244



COLUSA COUNTY
Schedule 11.1 Narrative Description of 2017-2018 Costs to be Allocated
For Department 1109 PURCHASING (CENTRAL SERVICES)

The Central Services Department acted as the purchasing coordinator for Colusa County per the authorization of the Board of Supervisors for all County departments for the acquisitions of office equipment and supplies. The Department, also, processed all outgoing County mail, administrated centrally used equipment, the County auction of surplus property, and the County's fixed asset inventory.

The Department's employees maintained monthly time records of time spent on purchases, preparing direct billing journal entries, the annual County auction, maintaining the County's fixed assets inventory records, processing the County's outgoing mail, and general administration of the Department. The costs relating to this Department were divided into six different functions and were allocated to County departments based on various methods.

SERVICES AND SUPPLIES

The Central Services Department maintained an inventory of office supplies, which were sold to the County departments. The cost of equipment purchased and office supplies were charged to County departments on a monthly basis. The costs related to this function were for the cost of time spent in charging the departments for the purchase of services and supplies. The allocation of costs related to this function was based on the number of journal entries written to charge the departments during the 2017-2018 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 2017-2018 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 2017-2018 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 2017-2018 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 2017-2018 Fiscal Year.

RETIREE HEALTH/OPEB

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

GENERAL GOVERNMENT

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

COST ADJUSTMENTS

The Cost Adjustments were for expenditure offsets consisting of both revenue and expenditure reimbursements listed below for the 2017-2018 Fiscal Year:

<u>Amount</u>	<u>Revenue/Expense Acct</u>	<u>Description</u>	<u>Function</u>
\$209	#1109-468780	Reimbursement from Outside Agencies	Department Purchases
\$0	#1109-479100	Sale of Fixed Assets	General Administration
\$1,663	#1109-479470	Office Depot Rebate	General Administration
\$0	#1109-479472	Misc. Rebate	General Administration
<u>\$1,872</u>	Total Revenue Cost Adjustment		
(\$460)	#593901-14 Dept. Purchase	Offset Administration Costs	Administration
<u>\$490,220</u>	#593901-14 Dept. Purchase	Department Reimbursements	Department Purchases
<u>\$489,760</u>	Total Reimbursed Projects #1109-59390		
<u>\$491,632</u>	Cost Adjustments		

DIRECT BILLED

There were no costs direct billed during the 2017-2018 Fiscal Year.

ACTUAL EXPENDITURES IN COST PLAN

\$58,615	Total Budget 2017-2018 Actual Expenditures
<u>\$608,946</u>	Add back Transfers and Reimbursements
<u>\$667,561</u>	Total 2017-2018 Fund #00101-1109 Central Services (Purchasing) Expenditures recorded in the County Budget

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

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	667,560			667,560
FIXED ASSETS	(649)			
Total Deductions:	(649)			(649)
BUILDING DEPREC	646		646	
EQUIPMENT DEPREC	1,835		1,835	
1012 CAO	2,322	186	2,508	
1021 AUDITOR	4,698	304	5,002	
1022 TREASURER	2,833	202	3,035	
1031 CNTY CNSL	11,300	537	11,837	
1040 PERSONNEL	1,943	123	2,066	
1073 MAINTENANCE	2,081	134	2,215	
1074 CUSTODIAN	12,835	498	13,333	
1101 RISK MANAGEMENT/INSURANCE	44	4	48	
1108 IT	2,481	39	2,520	
1109 PURCHASING		1,062	1,062	
Total Allocated Additions:	43,018	3,089	46,107	46,107
#468780 C/S REIMB	(209)			
#479470 OFFICE DEPOT REBATE	(1,663)			
#479472 MISC REBATE	0			
#593901-14 DEPT PURCHASE	(489,760)			
Total Departmental Cost Adjustments:	(491,632)			(491,632)
Total To Be Allocated:	218,297	3,089		221,386

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

	Total	General & Admin	SERVICE & SUPPLIES	COPIER	POSTAGE
Pages & Benefits					
SALARIES & BENEFITS	157,107	105,194	6,238	453	6,297
Other Expense & Cost					
53060 COMMUNICATIONS	529	529	0	0	0
53090 HOUSEHOLD	89	89	0	0	0
53100 INSURANCE	503	503	0	0	0
53120 MAINT-EQUIPMENT	1,911	0	0	1,911	0
53121 MAINT-SOFTWARE	383	383	0	0	0
53150 MEMBERSHIPS	45	45	0	0	0
53161 BANK FEES	0	0	0	0	0
53163 FINANCE/LATE CHARGES	0	0	0	0	0
53170 OFFICE EXPENSE	3,501	3,501	0	0	0
531701 SERVICES & SUPPLIES	445,624	0	0	0	0
53171 POSTAGE	23	23	0	0	0
531711 POSTAGE-OTHER DEPTS	45,242	0	0	0	0
53180 PROF/SPEC SERVICES	1	1	0	0	0
53190 PUBL/LEGAL NOTICES	80	80	0	0	0
53200 RENTS & LEASES	11,737	0	0	6,113	5,624
53230 SPECIAL DEPT EXP	53	53	0	0	0
53231 SOFTWARE	83	83	0	0	0
53250 TRANS/TRAVEL	0	0	0	0	0
53251 EDUCATION & TRAINING	0	0	0	0	0
53253 FUEL	0	0	0	0	0
532532 FUEL--OTHER DEPT	0	0	0	0	0
53260 UTILITIES	0	0	0	0	0
5250 DISPUTED CHARGES	0	0	0	0	0
*FIXED ASSETS	649	649	0	0	0
Departmental Totals					
Total Expenditures	667,560	111,133	6,238	8,477	11,921
Deductions					
Total Deductions	(649)	(649)	0	0	0
Cost Adjustments					
#468780 C/S REIMB	(209)	0	0	0	0
#479470 OFFICE DEPOT REBATE	(1,663)	(1,663)	0	0	0
#479472 MISC REBATE	0	0	0	0	0
#593901-14 DEPT PURCHASE	(489,760)	460	0	0	0



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

	Total	General & Admin	SERVICE & SUPPLIES	COPIER	POSTAGE
Functional Cost	175,279	109,281	6,238	8,477	11,921
Allocation Step 1					
Inbound- All Others	43,018	43,018	0	0	0
Reallocate Admin Costs		(152,299)	1,706	2,315	3,259
1st Allocation	218,297	0	7,944	10,792	15,180
Allocation Step 2					
Inbound- All Others	3,089	3,089	0	0	0
Reallocate Admin Costs		(3,089)	35	47	66
2nd Allocation	3,089	0	35	47	66
Total For 1011090 1109 PURCHASING					
Total Allocated	221,386	0	7,979	10,839	15,246



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

	DEPTS PURCHASES	SPECIAL PURCHASES	RETIREE HEALTH	GENERAL GOVT
Pages & Benefits				
SALARIES & BENEFITS	0	38,925	0	0
Other Expense & Cost				
53060 COMMUNICATIONS	0	0	0	0
53090 HOUSEHOLD	0	0	0	0
53100 INSURANCE	0	0	0	0
53120 MAINT-EQUIPMENT	0	0	0	0
53121 MAINT-SOFTWARE	0	0	0	0
53150 MEMBERSHIPS	0	0	0	0
53161 BANK FEES	0	0	0	0
53163 FINANCE/LATE CHARGES	0	0	0	0
53170 OFFICE EXPENSE	0	0	0	0
531701 SERVICES & SUPPLIES	445,624	0	0	0
53171 POSTAGE	0	0	0	0
531711 POSTAGE-OTHER DEPTS	45,242	0	0	0
53180 PROF/SPEC SERVICES	0	0	0	0
53190 PUBL/LEGAL NOTICES	0	0	0	0
53200 RENTS & LEASES	0	0	0	0
53230 SPECIAL DEPT EXP	0	0	0	0
53231 SOFTWARE	0	0	0	0
53250 TRANS/TRAVEL	0	0	0	0
53251 EDUCATION & TRAINING	0	0	0	0
53253 FUEL	0	0	0	0
532532 FUEL--OTHER DEPT	0	0	0	0
53260 UTILITIES	0	0	0	0
5250 DISPUTED CHARGES	0	0	0	0
*FIXED ASSETS	0	0	0	0
Departmental Totals				
Total Expenditures	490,866	38,925	0	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
#468780 C/S REIMB	(209)	0	0	0
#479470 OFFICE DEPOT REBATE	0	0	0	0
#479472 MISC REBATE	0	0	0	0
#593901-14 DEPT PURCHASE	(490,220)	0	0	0



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

	DEPTS PURCHASES	SPECIAL PURCHASES	RETIREE HEALTH	GENERAL GOVT
Functional Cost	437	38,925	0	0
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	134,358	10,661	0	0
1st Allocation	134,795	49,586	0	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	2,725	216	0	0
2nd Allocation	2,725	216	0	0
Total For 1011090 1109 PURCHASING				
Total Allocated	137,520	49,802	0	0



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

Activity - SERVICE & SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
012 CAO	39	2.3228	185		185		185
021 AUDITOR	45	2.6802	213		213		213
022 TREASURER	30	1.7868	142		142		142
031 CNTY CNSL	18	1.0721	85		85		85
040 PERSONNEL	54	3.2162	255		255		255
073 MAINTENANCE	65	3.8714	308		308		308
074 CUSTODIAN	21	1.2507	99		99		99
101 RISK MANAGEMENT/INSURANCE	11	0.6552	52		52		52
108 IT	79	4.7052	374		374		374
109 PURCHASING	116	6.9089	549		549		549
02334 LIVE SCN FNGRPRNTG 2021	1	0.0596	5		5		5
3100 COL CEM DIST	28	1.6677	132		132	1	133
011 BRD OF SUPV	60	3.5736	284		284	2	286
023 ASSESSOR	35	2.0846	166		166	1	167
0261 REV/REC	1	0.0596	5		5		5
051 ELECTIONS	39	2.3228	185		185	1	186
014 GRAND JURY	25	1.4890	118		118	1	119
016 DIST ATTNY	21	1.2507	99		99	1	100
0161 DA WEL/INV	1	0.0596	5		5		5
017 CHILD SUPP SVCS	16	0.9529	76		76		76
020 COMMUNICTNS	2	0.1191	9		9		9
021 SHERIFF	38	2.2633	180		180	1	181
0211 SO BAILIFF	2	0.1191	9		9		9
024 SHF-BOATING 2021	4	0.2382	19		19		19
022 DRUG PREVENTTION	5	0.2978	24		24		24
031 JAIL	53	3.1566	251		251	2	253
035 PROBATION	45	2.6802	213		213	1	214
02528 LOCAL COMM CORRCTN	34	2.0250	161		161	1	162



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

Activity - SERVICE & SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2036 VICTIM WITN	16	0.9529	76		76		76
20363 YOUTH OFFEND GNT	5	0.2978	24		24		24
2034 CO VICTIM WITN SRV-XC 2036	7	0.4169	33		33		33
2050 FLD WTR CON	4	0.2382	19		19		19
2059 AG ADM SERV	7	0.4169	33		33		33
2060 AG COMM	23	1.3699	109		109	1	110
2061 WTR MGT	26	1.5485	123		123	1	124
2065 SITES_PROJ	2	0.1191	9		9		9
2070 CLERK/RECOR	32	1.9059	151		151	1	152
2071 CORONER	5	0.2978	24		24		24
2076 PLANN/BLDG	34	2.0250	161		161	1	162
2077 ANIMAL CTRL	5	0.2978	24		24		24
2081 OES	6	0.3574	28		28		28
20811 HOME SECUR 2081	1	0.0596	5		5		5
002327 JAIL INMATE WELFARE 2031	2	0.1191	9		9		9
02331 CIVIL FEE CAP PROJ 2021	1	0.0596	5		5		5
02340 SHERIFF-SLESF 2021	10	0.5956	47		47		47
002341 JAIL-SLESF 2031	3	0.1787	14		14		14
3010 PUBLIC WORKS/ROADS	29	1.7272	137		137	1	138
4010 BEHAVIORIAL HEALTH ADMIN SERV	17	1.0125	80		80		80
4011 SUBSTANCE ABUSE SERVICES	7	0.4169	33		33		33
4012 HEALTH	94	5.5986	445		445	3	448
4013 MENTAL HEALTH	82	4.8839	388		388	2	390
002936 MENTAL HLTH SERV FUND	5	0.2978	24		24		24
002939 MHSA EDUC & TRAIN 002936	4	0.2382	19		19		19
002940 MHSA PREV & EARLY INTERV	5	0.2978	24		24		24
002947 MHSA-HOUSING	5	0.2978	24		24		24
4015 AIR/WTR POLL CON	16	0.9529	76		76		76

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

Activity - SERVICE & SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
019 ENVIRONMENTAL HEALTH	24	1.4294	114		114	1	115
010 WELFARE ADMIN #108	24	1.4294	114		114	1	115
011 WELFARE #108	145	8.6357	682		682	7	689
033 SR NUTRITON	1	0.0596	5		5		5
051 VET SERV	19	1.1316	90		90	1	91
061 SR CITIZENS	1	0.0596	5		5		5
021 LIBRARY	22	1.3103	104		104	1	105
022 ADULT LITERACY	15	0.8934	71		71		71
031 AG EXTENS	1	0.0596	5		5		5
078 FISH AND GAME	19	1.1316	90		90	1	91
075 MIGRANT HOUSING	6	0.3574	28		28		28
4006 EAST PARK RESERVOIR	3	0.1787	14		14		14
4001 AIRPORT ENTRPSE	13	0.7743	62		62		62
4002 TRANSIT AGENCY	11	0.6552	52		52		52
4060 LAFCO	22	1.3103	104		104	1	105
OUTSIDE AGENCIES	12	0.7147	57		57		57
SubTotal	1,679	100.0000	7,944		7,944	35	7,979
Total	1,679	100.0000	7,944		7,944	35	7,979

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



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

Activity - COPIER							
Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
012 CAO	807	11.1244	1,201		1,201		1,201
021 AUDITOR	929	12.8090	1,382		1,382		1,382
022 TREASURER	417	5.7561	621		621		621
040 PERSONNEL	509	7.0191	758		758		758
073 MAINTENANCE	2	0.0365	4		4		4
074 CUSTODIAN	9	0.1316	14		14		14
108 IT	116	1.6109	174		174		174
109 PURCHASING	342	4.7205	509		509		509
011 BRD OF SUPV	1,046	14.4158	1,556		1,556	12	1,568
023 ASSESSOR	359	4.9589	535		535	4	539
051 ELECTIONS	2,089	28.7975	3,111		3,111	24	3,135
014 GRAND JURY	172	2.3744	256		256	2	258
016 DIST ATTN	3	0.0413	4		4		4
017 CHILD SUPP SVCS	0	0.0014					
019 PUBL DEFEND	1	0.0207	2		2		2
021 SHERIFF	4	0.0675	7		7		7
031 JAIL	3	0.0434	5		5		5
035 PROBATION	0	0.0034					
060 AG COMM	0	0.0014					
061 WTR MGT	0	0.0028					
070 CLERK/RECOR	226	3.1241	337		337	3	340
076 PLANN/BLDG	38	0.5326	57		57		57
0811 HOME SECUR 2081	0	0.0103	1		1		1
02327 JAIL INMATE WELFARE 2031	0	0.0034					
2340 SHERIFF-SLESF 2021	0	0.0048	1		1		1
010 PUBLIC WORKS/ROADS	52	0.7166	77		77	1	78
010 BEHAVIORIAL HEALTH ADMIN SERV	1	0.0152	2		2		2
011 SUBSTANCE ABUSE SERVICES	6	0.0958	10		10		10



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

Activity - COPIER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
4012 HEALTH	3	0.0496	5		5		5
4013 MENTAL HEALTH	6	0.0916	10		10		10
4019 ENVIRONMENTAL HEALTH	0	0.0069	1		1		1
5010 WELFARE ADMIN #108	2	0.0345	4		4		4
5011 WELFARE #108	18	0.2549	28		28		28
5033 SR NUTRITON	1	0.0138	1		1		1
6021 LIBRARY	3	0.0489	5		5		5
2078 FISH AND GAME	45	0.6208	67		67	1	68
1075 MIGRANT HOUSING	2	0.0365	4		4		4
04001 AIRPORT ENTRPSE	0	0.0014					
OUTSIDE AGENCIES	29	0.4017	43		43		43
SubTotal	7,256	100.0000	10,792		10,792	47	10,839
Total	7,256	100.0000	10,792		10,792	47	10,839

Allocation Basis: COPIER COST

Allocation Source: CENTRAL SERVICES BILLING RECORDS FOR USE OF COPIER

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

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
012 CAO	647	1.5004	228		228		228
021 AUDITOR	5,000	11.5937	1,760		1,760		1,760
022 TREASURER	8,112	18.8098	2,855		2,855		2,855
031 CNTY CNSL	469	1.0880	165		165		165
040 PERSONNEL	790	1.8322	278		278		278
073 MAINTENANCE	18	0.0422	6		6		6
074 CUSTODIAN	2	0.0047	1		1		1
109 PURCHASING	10	0.0252	4		4		4
011 BRD OF SUPV	216	0.5012	76		76	1	77
023 ASSESSOR	3,772	8.7466	1,328		1,328	9	1,337
051 ELECTIONS	2,561	5.9383	901		901	6	907
016 DIST ATTN	666	1.5454	235		235	2	237
017 CHILD SUPP SVCS	1,202	2.7890	423		423	3	426
021 SHERIFF	4	0.0094	1		1		1
031 JAIL	0	0.0016					
035 PROBATION	1,058	2.4552	373		373	2	375
036 VICTIM WITN	74	0.1737	26		26		26
060 AG COMM	1,167	2.7072	411		411	3	414
061 WTR MGT	14	0.0335	5		5		5
065 SITES_PROJ	135	0.3142	48		48		48
070 CLERK/RECOR	2,228	5.1679	784		784	5	789
076 PLANN/BLDG	697	1.6180	246		246	2	248
02327 JAIL INMATE WELFARE 2031	0	0.0011					
010 PUBLIC WORKS/ROADS	10	0.0242	4		4		4
011 SUBSTANCE ABUSE SERVICES	84	0.1952	30		30		30
012 HEALTH	1,054	2.4441	371		371	2	373
013 MENTAL HEALTH	2,080	4.8238	732		732	5	737
015 AIR/WTR POLL CON	307	0.7132	108		108	1	109



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

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
4019 ENVIRONMENTAL HEALTH	531	1.2322	187		187	1	188
5010 WELFARE ADMIN #108	48	0.1116	17		17		17
5011 WELFARE #108	8,538	19.7993	3,007		3,007	22	3,029
5012 IN HOME SUPP SERV 07526	1	0.0031					
5051 VET SERV	27	0.0632	10		10		10
6021 LIBRARY	1,016	2.3581	358		358	2	360
6022 ADULT LITERACY	83	0.1940	29		29		29
2078 FISH AND GAME	134	0.3117	47		47		47
1075 MIGRANT HOUSING	8	0.0194	3		3		3
04001 AIRPORT ENTRPSE	175	0.4076	62		62		62
OUTSIDE AGENCIES	172	0.4008	61		61		61
SubTotal	43,126	100.0000	15,180		15,180	66	15,246
Total	43,126	100.0000	15,180		15,180	66	15,246

Allocation Basis: POSTAGE COST

Allocation Source: CENTRAL SERVICES BILLING RECORDS FOR POSTAGE USAGE

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

Activity - DEPTS PURCHASES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OUTSIDE AGENCIES	100	100.0000	134,795		134,795	2,725	137,520
SubTotal	100	100.0000	134,795		134,795	2,725	137,520
Total	100	100.0000	134,795		134,795	2,725	137,520

Allocation Basis: CS DEPT TOTAL CHRGS

Allocation Source: CENTRAL SERVICES MONTHLY BILLING RECORDS

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

Activity - SPECIAL PURCHASES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
012 CAO	885.00	2.2736	1,127		1,127		1,127
021 AUDITOR	1,616.00	4.1516	2,059		2,059		2,059
022 TREASURER	463.00	1.1895	590		590		590
031 CNTY CNSL	53.00	0.1362	68		68		68
040 PERSONNEL	690.00	1.7726	879		879		879
073 MAINTENANCE	4,718.00	12.1205	6,013		6,013		6,013
074 CUSTODIAN	319.00	0.8195	406		406		406
101 RISK MANAGEMENT/INSURANCE	10.00	0.0257	13		13		13
108 IT	807.00	2.0732	1,028		1,028		1,028
011 BRD OF SUPV	576.00	1.4798	734		734	4	738
023 ASSESSOR	431.00	1.1073	549		549	3	552
0261 REV/REC	10.00	0.0257	13		13		13
051 ELECTIONS	310.00	0.7964	395		395	2	397
014 GRAND JURY	133.00	0.3417	169		169	1	170
016 DIST ATTN	436.00	1.1201	555		555	3	558
0161 DA WEL/INV	10.00	0.0257	13		13		13
017 CHILD SUPP SVCS	442.00	1.1355	563		563	3	566
020 COMMUNICTNS	155.00	0.3982	197		197	1	198
021 SHERIFF	2,726.00	7.0032	3,473		3,473	20	3,493
024 SHF-BOATING 2021	11.00	0.0283	14		14		14
022 DRUG PREVENTTION	20.00	0.0514	25		25		25
031 JAIL	2,309.00	5.9319	2,941		2,941	17	2,958
035 PROBATION	753.00	1.9345	959		959	6	965
02528 LOCAL COMM CORRCTN	133.00	0.3417	169		169	1	170
036 VICTIM WITN	10.00	0.0257	13		13		13
0363 YOUTH OFFEND GNT	10.00	0.0257	13		13		13
034 CO VICTIM WITN SRV-XC 2036	71.00	0.1824	90		90	1	91
050 FLD WTR CON	42.00	0.1079	54		54		54

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

Activity - SPECIAL PURCHASES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
2059 AG ADM SERV	198.00	0.5087	252		252	1	253
2060 AG COMM	417.00	1.0713	531		531	3	534
2061 WTR MGT	195.00	0.5010	248		248	1	249
2070 CLERK/RECOR	539.00	1.3847	687		687	4	691
2071 CORONER	76.00	0.1952	97		97	1	98
2076 PLANN/BLDG	417.00	1.0713	531		531	3	534
2077 ANIMAL CTRL	75.00	0.1927	96		96	1	97
2081 OES	343.00	0.8812	437		437	3	440
002327 JAIL INMATE WELFARE 2031	20.00	0.0514	25		25		25
002329 DRUG ENFORCEMENT 2022	11.00	0.0283	14		14		14
02340 SHERIFF-SLESF 2021	227.00	0.5832	289		289	2	291
002341 JAIL-SLESF 2031	20.00	0.0514	25		25		25
3010 PUBLIC WORKS/ROADS	3,705.00	9.5183	4,720		4,720	30	4,750
4010 BEHAVIORIAL HEALTH ADMIN SERV	549.00	1.4104	699		699	4	703
4011 SUBSTANCE ABUSE SERVICES	962.00	2.4714	1,225		1,225	7	1,232
4012 HEALTH	1,642.00	4.2184	2,092		2,092	12	2,104
4013 MENTAL HEALTH	2,199.00	5.6493	2,801		2,801	16	2,817
002936 MENTAL HLTH SERV FUND	42.00	0.1079	54		54		54
002939 MHSA EDUC & TRAIN 002936	83.00	0.2132	106		106	1	107
002940 MHSA PREV & EARLY INTERV	20.00	0.0514	25		25		25
002947 MHSA-HOUSING	20.00	0.0514	25		25		25
4015 AIR/WTR POLL CON	154.00	0.3956	196		196	1	197
4019 ENVIRONMENTAL HEALTH	949.00	2.4380	1,209		1,209	7	1,216
5010 WELFARE ADMIN #108	299.00	0.7681	381		381	2	383
5011 WELFARE #108	2,960.00	7.6044	3,771		3,771	22	3,793
5032 INDG BURIAL	11.00	0.0283	14		14		14
5033 SR NUTRITON	89.00	0.2286	113		113	1	114
5051 VET SERV	41.00	0.1053	52		52		52

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

Activity - SPECIAL PURCHASES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
021 LIBRARY	528.00	1.3565	673		673	4	677
022 ADULT LITERACY	135.00	0.3468	172		172	1	173
031 AG EXTENS	22.00	0.0565	28		28		28
075 MIGRANT HOUSING	63.00	0.1619	80		80		80
4006 EAST PARK RESERVOIR	44.00	0.1130	56		56		56
4000 SOLID WASTE	10.00	0.0257	13		13		13
4001 AIRPORT ENTRPSE	1,794.00	4.6089	2,285		2,285	13	2,298
4002 TRANSIT AGENCY	1,876.00	4.8195	2,390		2,390	14	2,404
OUTSIDE AGENCIES	41.00	0.1053	52		52		52
SubTotal	38,925.00	100.0000	49,586		49,586	216	49,802
Total	38,925.00	100.0000	49,586		49,586	216	49,802

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



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

Receiving Department	Total	SERVICE & SUPPLIES	COPIER	POSTAGE	DEPTS PURCHASES	SPECIAL PURCHASES
1012 CAO	2,741	185	1,201	228	0	1,127
1021 AUDITOR	5,414	213	1,382	1,760	0	2,059
1022 TREASURER	4,208	142	621	2,855	0	590
1031 CNTY CNSL	318	85	0	165	0	68
1040 PERSONNEL	2,170	255	758	278	0	879
1073 MAINTENANCE	6,331	308	4	6	0	6,013
1074 CUSTODIAN	520	99	14	1	0	406
1101 RISK	65	52	0	0	0	13
1108 IT	1,576	374	174	0	0	1,028
1109 PURCHASING	1,062	549	509	4	0	0
002334 LIVE SCN	5	5	0	0	0	0
03100 COL CEM DIST	133	133	0	0	0	0
1011 BRD OF SUPV	2,669	286	1,568	77	0	738
1023 ASSESSOR	2,595	167	539	1,337	0	552
10261 REV/REC	18	5	0	0	0	13
1051 ELECTIONS	4,625	186	3,135	907	0	397
2014 GRAND JURY	547	119	258	0	0	170
2016 DIST ATTNY	899	100	4	237	0	558
20161 DA WEL/INV	18	5	0	0	0	13
2017 CHILD SUPP SVCS	1,068	76	0	426	0	566
2019 PUBL DEFEND	2	0	2	0	0	0
2020 COMMUNICTNS	207	9	0	0	0	198
2021 SHERIFF	3,682	181	7	1	0	3,493
20211 SO BAILIFF	9	9	0	0	0	0
2024 SHF-BOATING 2021	33	19	0	0	0	14
2022 DRUG PREVENTTION	49	24	0	0	0	25
2031 JAIL	3,216	253	5	0	0	2,958
2035 PROBATION	1,554	214	0	375	0	965
202528 LOCAL COMM	332	162	0	0	0	170
2036 VICTIM WITN	115	76	0	26	0	13
20363 YOUTH OFFEND GNT	37	24	0	0	0	13
2034 CO VICTIM WITN	124	33	0	0	0	91
2050 FLD WTR CON	73	19	0	0	0	54
2059 AG ADM SERV	286	33	0	0	0	253
2060 AG COMM	1,058	110	0	414	0	534
2061 WTR MGT	378	124	0	5	0	249



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

Receiving Department	Total	SERVICE & SUPPLIES	COPIER	POSTAGE	DEPTS PURCHASES	SPECIAL PURCHASES
2065 SITES_PROJ	57	9	0	48	0	0
2070 CLERK/RECOR	1,972	152	340	789	0	691
2071 CORONER	122	24	0	0	0	98
2076 PLANN/BLDG	1,001	162	57	248	0	534
2077 ANIMAL CTRL	121	24	0	0	0	97
2081 OES	468	28	0	0	0	440
20811 HOME SECUR 2081	6	5	1	0	0	0
002327 JAIL INMATE	34	9	0	0	0	25
002329 DRUG	14	0	0	0	0	14
02331 CIVIL FEE CAP PROJ	5	5	0	0	0	0
02340 SHERIFF-SLESF 2021	339	47	1	0	0	291
002341 JAIL-SLESF 2031	39	14	0	0	0	25
3010 PUBLIC	4,970	138	78	4	0	4,750
4010 BEHAVIORIAL HEALTH	785	80	2	0	0	703
4011 SUBSTANCE ABUSE	1,305	33	10	30	0	1,232
4012 HEALTH	2,930	448	5	373	0	2,104
4013 MENTAL HEALTH	3,954	390	10	737	0	2,817
002936 MENTAL HLTH	78	24	0	0	0	54
002939 MHSA EDUC &	126	19	0	0	0	107
002940 MHSA PREV &	49	24	0	0	0	25
002947 MHSA-HOUSING	49	24	0	0	0	25
4015 AIR/WTR POLL CON	382	76	0	109	0	197
4019 ENVIRONMENTAL	1,520	115	1	188	0	1,216
5010 WELFARE ADMIN #108	519	115	4	17	0	383
5011 WELFARE #108	7,539	689	28	3,029	0	3,793
5032 INDG BURIAL	14	0	0	0	0	14
5033 SR NUTRITON	120	5	1	0	0	114
5051 VET SERV	153	91	0	10	0	52
5061 SR CITIZENS	5	5	0	0	0	0
6021 LIBRARY	1,147	105	5	360	0	677
6022 ADULT LITERACY	273	71	0	29	0	173
6031 AG EXTENS	33	5	0	0	0	28
2078 FISH AND GAME	206	91	68	47	0	0
1075 MIGRANT HOUSING	115	28	4	3	0	80
04006 EAST PARK	70	14	0	0	0	56
04000 SOLID WASTE	13	0	0	0	0	13
04001 AIRPORT ENTRPSE	2,422	62	0	62	0	2,298

All Monetary Values Are \$ Dollars

MAXCars © 2019 MAXIMUS, INC.

Report Output Prepared By COLUSA COUNTY



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

Receiving Department	Total	SERVICE & SUPPLIES	COPIER	POSTAGE	DEPTS PURCHASES	SPECIAL PURCHASES
04002 TRANSIT AGENCY	2,456	52	0	0	0	2,404
04060 LAFCO	105	105	0	0	0	0
OUTSIDE AGENCIES	137,733	57	43	61	137,520	52
Direct Billed	0	0	0	0	0	0
Total	221,386	7,979	10,839	15,246	137,520	49,802



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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
LIVE SCN FNGRPRNTG	5	NA	NA	5
COL CEM DIST	133	NA	NA	133
BOARD OF SUPV	2,669	NA	NA	2,669
ASSESSOR	2,595	NA	NA	2,595
REVENUE AND RECOVERY	18	NA	NA	18
ELECTIONS	4,625	NA	NA	4,625
GRAND JURY	547	NA	NA	547
DISTRICT ATTN	899	NA	NA	899
DA WELFARE INVESTIGATOR	18	NA	NA	18
CHILD SUPPORT SERVICES	1,068	NA	NA	1,068
PUBLIC DEFENDER	2	NA	NA	2
COMMUNICATIONS	207	NA	NA	207
SHERIFF	3,682	NA	NA	3,682
SHERIFF BAILIFF	9	NA	NA	9
SHERIFF-BOATING	33	NA	NA	33
DRUG PREVENTION	49	NA	NA	49
JAIL	3,216	NA	NA	3,216
PROBATION	1,554	NA	NA	1,554
LOCAL COMM CORRCTN 002528	332	NA	NA	332
VICTIM WITN PROG	115	NA	NA	115
YOUTHFUL OFFENDER GRANT	37	NA	NA	37
DO VICTIM WITNESS SERV-XC	124	NA	NA	124
FLOOD WATER CONSERVATION	73	NA	NA	73
AG ADMIN SERV	286	NA	NA	286
AG COMMISSIONER	1,058	NA	NA	1,058
WATER MANAGEMENT	378	NA	NA	378
SITES RESERVOIR PROJECT	57	NA	NA	57
CLERK/RECORDER	1,972	NA	NA	1,972
CORONER	122	NA	NA	122
PLANNING/BLDG	1,001	NA	NA	1,001



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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
ANIML CNTRL SERV	121	NA	NA	121
OES	468	NA	NA	468
HOMELAND SECURITY	6	NA	NA	6
JAIL INMATE WELFARE	34	NA	NA	34
DRUG ENFORCEMENT	14	NA	NA	14
CIVIL FEE CAPITAL PROJ	5	NA	NA	5
SHERIFF-SLESF	339	NA	NA	339
JAIL - SLESF	39	NA	NA	39
PUBLIC WORKS/ROADS	4,970	NA	NA	4,970
BEHAVIORIAL HEALTH ADMIN SERV	785	NA	NA	785
SUBSTANCE ABUSE SERVICES	1,305	NA	NA	1,305
HEALTH	2,930	NA	NA	2,930
MENTAL HEALTH	3,954	NA	NA	3,954
MENTAL HLTH SERV FUND	78	NA	NA	78
MHSA EDUC & TRAIN	126	NA	NA	126
MHSA PREV & EARLY INTERV	49	NA	NA	49
MHSA-HOUSING	49	NA	NA	49
AIR/WTR POLL CON	382	NA	NA	382
ENVIRONMENTAL HEALTH	1,520	NA	NA	1,520
WELFARE ADMIN #108	519	NA	NA	519
WELFARE #108	7,539	NA	NA	7,539
INDIGENT BURIAL	14	NA	NA	14
SR NUTRITION PROGRAM	120	NA	NA	120
VETERAN SERVICES	153	NA	NA	153
SENIOR CITIZENS	5	NA	NA	5
LIBRARY	1,147	NA	NA	1,147
ADULT LITERACY	273	NA	NA	273
AG EXTENSIONS	33	NA	NA	33
FISH AND GAME	206	NA	NA	206
1075 MIGRANT HOUSING DEPT	115	NA	NA	115

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

Receiving Department	Actual Costs For Fiscal 2020	Fixed Costs	Roll Forward	Proposed Costs Future Period
EAST PARK RESERVOIR	70	NA	NA	70
SOLID WASTE	13	NA	NA	13
AIRPORT ENTRPSE	2,422	NA	NA	2,422
TRANSIT AGENCY	2,456	NA	NA	2,456
LAFCO	105	NA	NA	105
OUTSIDE AGENCIES	137,733	NA	NA	137,733
Department Total:	196,981	0	0	196,981
Grand Total:	196,981	0	0	196,981