



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Colusa  
Colusa, California**

**Date:  
Filing Ref:**

**July 25, 2024  
COL25**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2024-25**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

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### SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

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The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for fiscal year **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|-----------------------------|--------------------|
| 1. Employee Fringe Benefits | 4. County Counsel  |
| 2. Information Technology   | 5. Maintenance     |
| 3. Auditor-Controller       | 6. Insurance (ISF) |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

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**SECTION III: CONDITIONS**

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**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

**B. CHANGES:** Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

**C. FIXED AMOUNTS:** The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

**D. BILLED COSTS:** Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined

by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

**E. NOTIFICATION TO STATE AND FEDERAL AGENCIES:** Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

**F. SPECIAL REMARKS:** The \$48,013 adjustment made in the FY 24-25 cost plan, due to the removal of Child Support services, is a one-time adjustment to account for costs that were excluded. This adjustment should not be included in the carry forward schedule for the FY 26-27 cost plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF COLUSA**

**BY Original signed by**  
\_\_\_\_\_  
**Robert Zunino**  
\_\_\_\_\_  
**Name**  
**Auditor-Controller**  
\_\_\_\_\_  
**Title**  
**07-29-2024**  
\_\_\_\_\_  
**Date**

**MALIA M. COHEN**  
**CALIFORNIA STATE CONTROLLER**

**BY Original signed by**  
\_\_\_\_\_  
**SANDEEP SINGH**  
**Manager**  
**Local Government Policy Section**  
**Local Govt Programs and Services Division**  
**07-29-2024**  
\_\_\_\_\_  
**Date**

cc: State and Federal Agencies  
Attachment: Schedule A

**Negotiated by Anthony Pok**  
**Telephone (916) 259-5536**

**COLUSA COUNTY**  
**Allocated Costs By Department**

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

**COLUSA COUNTY**  
**Allocated Costs By Department**

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

**COLUSA COUNTY**  
**Allocated Costs By Department**

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

**COLUSA COUNTY**  
**Allocated Costs By Department**

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

**COLUSA COUNTY**  
**Allocated Costs By Department**

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



**COLUSA COUNTY**  
**Allocated Costs By Department**

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

**COLUSA COUNTY**  
**Allocated Costs By Department**

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

**COLUSA COUNTY**  
**Allocated Costs By Department**

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

**COLUSA COUNTY**  
**Allocated Costs By Department**

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

**COLUSA COUNTY**  
**Allocated Costs By Department**

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

**COLUSA COUNTY**  
**Allocated Costs By Department**

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

**COLUSA COUNTY**  
**Allocated Costs By Department**

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

**COLUSA COUNTY**  
**Allocated Costs By Department**

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



**COLUSA COUNTY**  
**Allocated Costs By Department**

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

**COLUSA COUNTY**  
**Allocated Costs By Department**

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

**COLUSA COUNTY**  
**Allocated Costs By Department**

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

**COLUSA COUNTY**  
**Allocated Costs By Department**

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

**COLUSA COUNTY**  
**Allocated Costs By Department**

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

**COLUSA COUNTY**  
**Allocated Costs By Department**

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

**COLUSA COUNTY**  
**Allocated Costs By Department**

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

**COLUSA COUNTY**  
**Allocated Costs By Department**

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



**COLUSA COUNTY**  
**Allocated Costs By Department**

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

**COLUSA COUNTY**  
**Allocated Costs By Department**

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

**COLUSA COUNTY**  
**Allocated Costs By Department**

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