



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Colusa
Colusa, California

Date:
Filing Ref:

July 29, 2025
COL26

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2025-26**. 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.

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for fiscal year **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|-----------------------------|--------------------|
| 1. Employee Fringe Benefits | 3. County Counsel |
| 2. Auditor-Controller | 4. 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.

SECTION III: CONDITIONS

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: There are no adjustments in the fiscal year 2025-26 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF COLUSA**BY Original signed by**

Robert Zunino

**Name
Auditor-Controller**

**Title
07-29-2025**

Date

cc: State and Federal Agencies
Attachment: Schedule A

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER****BY Original signed by**

**SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division****07-30-2025**

Date

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

COLUSA COUNTY
Schedule A - Allocated Costs By Department

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

COLUSA COUNTY
Schedule A - Allocated Costs By Department

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

COLUSA COUNTY
Schedule A - Allocated Costs By Department

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

COLUSA COUNTY
Schedule A - Allocated Costs By Department

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

COLUSA COUNTY
Schedule A - Allocated Costs By Department

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

COLUSA COUNTY
Schedule A - Allocated Costs By Department

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

COLUSA COUNTY
Schedule A - Allocated Costs By Department

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

COLUSA COUNTY
Schedule A - Allocated Costs By Department

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

COLUSA COUNTY
Schedule A - Allocated Costs By Department

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

COLUSA COUNTY
Schedule A - Allocated Costs By Department

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

COLUSA COUNTY
Schedule A - Allocated Costs By Department

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

COLUSA COUNTY
Schedule A - Allocated Costs By Department

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

COLUSA COUNTY
Schedule A - Allocated Costs By Department

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

COLUSA COUNTY
Schedule A - Allocated Costs By Department

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

COLUSA COUNTY
Schedule A - Allocated Costs By Department

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

COLUSA COUNTY
Schedule A - Allocated Costs By Department

Central Service Departments	015011 PARK AND REC 046000	015013 COUNTYWIDE RECREATION	016475 MIGRANT HOUSING	016477 MIGRANT HOUSING 016475	016478 MIGRANT HOUSING 016475
BUILDING DEPREC	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0
001440 PERSONNEL	194	0	21,050	0	0
001401 RISK MANAGEMENT/INSURANCE	0	0	1,304	0	0
001408 IT	0	0	5,505	0	0
001409 PURCHASING	0	0	3,404	0	0
001412 CAO	9	3	7,205	991	455
001421 AUDITOR	0	21	17,343	633	1,890
001422 TREASURER	0	35	6,625	211	529
001431 CNTY CNSL	0	0	129	0	0
001473 MAINTENANCE	0	0	0	0	0
001474 CUSTODIAN	0	0	0	0	0
Allocated Costs for Fiscal 2026	203	60	62,564	1,835	2,873
Roll Forwards	0	(442)	17,630	0	2,164
Fixed Costs	203	(383)	80,195	1,835	5,038
Adjustments	0	0	0	0	0
Proposed Costs Future Period	203	(383)	80,195	1,835	5,038

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

COLUSA COUNTY
Schedule A - Allocated Costs By Department

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

COLUSA COUNTY
Schedule A - Allocated Costs By Department

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

COLUSA COUNTY
Schedule A - Allocated Costs By Department

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

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

COLUSA COUNTY
Schedule A - Allocated Costs By Department

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

COLUSA COUNTY
Schedule A - Allocated Costs By Department

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

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

COLUSA COUNTY
Schedule A - Allocated Costs By Department

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

COLUSA COUNTY
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Central Service Departments	411000 MAXFIRE PG&E POWPL 408000	412000 PRINCETN FIRE PROT	416000 WMS FIRE PROT	419000 SAC RIV FIRE DIST	423000 ARBCKLE CEM
BUILDING DEPREC	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0
001401 RISK MANAGEMENT/INSURANCE	0	0	0	0	0
001408 IT	0	0	0	0	0
001409 PURCHASING	0	0	0	0	0
001412 CAO	0	0	0	0	0
001421 AUDITOR	19	3,015	473	9,818	3,133
001422 TREASURER	35	3,630	211	8,845	2,502
001431 CNTY CNSL	0	0	0	0	0
001473 MAINTENANCE	0	0	0	0	0
001474 CUSTODIAN	0	0	0	0	0
Allocated Costs for Fiscal 2026	54	6,645	685	18,663	5,635
Roll Forwards	30	1,136	199	8,752	1,435
Fixed Costs	85	7,781	883	27,415	7,070
Adjustments	0	0	0	0	0
Proposed Costs Future Period	85	7,781	883	27,415	7,070

COLUSA COUNTY
Schedule A - Allocated Costs By Department

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

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

COLUSA COUNTY
Schedule A - Allocated Costs By Department

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

COLUSA COUNTY
Schedule A - Allocated Costs By Department

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

COLUSA COUNTY
Schedule A - Allocated Costs By Department

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

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

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Central Service Departments	515000 PRINCTN WATRWRKS	525000 CRTNA CRK FLD CTRL/CON	529000 CRTINA CSD RED RNCH ZN2	530000 CRTINA CSD RVR GLN ZN3	531000 CRTINA CSD WILDWD ES ZN4
BUILDING DEPREC	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0
001440 PERSONNEL	0	0	0	0	0
001401 RISK MANAGEMENT/INSURANCE	0	0	0	0	0
001408 IT	0	0	0	0	0
001409 PURCHASING	0	0	0	0	0
001412 CAO	0	0	120	0	0
001421 AUDITOR	2,383	210	1,942	1,884	971
001422 TREASURER	2,431	141	2,713	2,713	1,762
001431 CNTY CNSL	0	0	0	0	0
001473 MAINTENANCE	0	0	0	0	0
001474 CUSTODIAN	0	0	0	0	0
Allocated Costs for Fiscal 2026	4,815	351	4,775	4,597	2,733
Roll Forwards	2,220	150	3,306	1,821	2,066
Fixed Costs	7,034	502	8,081	6,418	4,799
Adjustments	0	0	0	0	0
Proposed Costs Future Period	7,034	502	8,081	6,418	4,799

COLUSA COUNTY
Schedule A - Allocated Costs By Department

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

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