



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Colusa  
Colusa, California**

**Date: September 19, 2022  
Filing Ref: COL23**

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 **2022-23**. 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 **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, 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 | 3. County Counsel  |
| 2. Auditor                  | 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.

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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:** There are no adjustments in the fiscal year 2022-23 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF COLUSA**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Robert Zunino

**SANDEEP SINGH, Manager  
Local Government Policy Section  
Local Govt Programs & Services Division**

Name  
Auditor-Controller

Title

9-19-2022

9-19-2022

Date

Date

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

cc: State and Federal Agencies

Attachment: Schedule A

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

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 FNGRPRNTG 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	5	5	5	0	0	0
1021 AUDITOR	0	428	214	444	49	82	543
1022 TREASURER	0	277	138	287	32	53	351
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	9	9	9	0	0	0
1108 IT	0	1	0	1	0	0	1
1109 PURCHASING	0	0	0	0	0	0	0
Total Allocated	0	720	366	746	81	135	895
Roll Forward	0	237	2	67	( 333)	( 61)	( 871)
Cost With Roll Forward	0	957	368	813	( 252)	74	24
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	957	368	813	( 252)	74	24



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

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 POWPL03030	03040 PRINCETN FIRE PROT
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	413	0	0	2,601	0	0	0
1021 AUDITOR	2,427	16	10,884	3,285	7,518	33	2,720
1022 TREASURER	1,468	11	4,541	1,521	2,542	21	1,468
1031 CNTY CNSL	635	0	( 860)	1,963	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	51	0	0	0	0	0	0
1108 IT	4	0	14	5	8	0	4
1109 PURCHASING	0	0	0	3,694	0	0	0
<b>Total Allocated</b>	<b>4,998</b>	<b>27</b>	<b>14,579</b>	<b>13,069</b>	<b>10,068</b>	<b>54</b>	<b>4,192</b>
Roll Forward	803	( 3)	5,656	9,477	5,878	( 35)	630
<b>Cost With Roll Forward</b>	<b>5,801</b>	<b>24</b>	<b>20,235</b>	<b>22,546</b>	<b>15,946</b>	<b>19</b>	<b>4,822</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>5,801</b>	<b>24</b>	<b>20,235</b>	<b>22,546</b>	<b>15,946</b>	<b>19</b>	<b>4,822</b>



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

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	475	0	0
1021 AUDITOR	374	9,581	2,223	1,506	7,050	16	375
1022 TREASURER	106	4,807	1,202	787	3,117	11	32
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	15	4	2	9	0	0
1109 PURCHASING	0	0	0	0	3,458	0	0
<b>Total Allocated</b>	<b>480</b>	<b>14,403</b>	<b>3,429</b>	<b>2,295</b>	<b>14,109</b>	<b>27</b>	<b>407</b>
Roll Forward	304	5,592	342	512	6,695	( 3)	2
<b>Cost With Roll Forward</b>	<b>784</b>	<b>19,995</b>	<b>3,771</b>	<b>2,807</b>	<b>20,804</b>	<b>24</b>	<b>409</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>784</b>	<b>19,995</b>	<b>3,771</b>	<b>2,807</b>	<b>20,804</b>	<b>24</b>	<b>409</b>



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

Central Service Departments	03120 GRND ISLAND CEM	03130 MAXWELL CEM	03133 MAX CEM SLE TX-VAULT 03130	03140 PRINCETON CEM	03150 STON YFRD-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	116	0
1021 AUDITOR	1,013	4,897	16	787	1,640	4,515	16
1022 TREASURER	479	2,755	11	330	819	2,000	11
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	1	8	0	1	2	6	0
1109 PURCHASING	0	0	0	0	0	106	0
Total Allocated	1,493	7,660	27	1,118	2,461	6,743	27
Roll Forward	313	3,780	( 3)	656	494	3,253	( 3)
Cost With Roll Forward	1,806	11,440	24	1,774	2,955	9,996	24
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,806	11,440	24	1,774	2,955	9,996	24



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

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	1,004	3,669	855	2,820	0	2,566	2,606
1022 TREASURER	191	2,372	553	968	0	1,660	1,606
1031 CNTY CNSL	0	0	0	0	0	0	232
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	1	7	2	3	0	5	5
1109 PURCHASING	0	0	0	0	0	0	0
Total Allocated	1,196	6,048	1,410	3,791	0	4,231	4,449
Roll Forward	329	2,163	294	( 420)	0	1,441	1,589
Cost With Roll Forward	1,525	8,211	1,704	3,371	0	5,672	6,038
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,525	8,211	1,704	3,371	0	5,672	6,038





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

Central Service Departments	03240 SAC RIV WESTSDE LEVE	03260 C O 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	9,716	0	0	49	854	3,787
1022 TREASURER	0	3,542	0	0	32	351	1,319
1031 CNTY CNSL	0	0	0	0	0	0	75
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	11	0	0	0	1	4
1109 PURCHASING	0	0	0	0	0	0	0
Total Allocated	0	13,269	0	0	81	1,206	5,185
Roll Forward	0	6,168	0	0	( 65)	144	2,927
Cost With Roll Forward	0	19,437	0	0	16	1,350	8,112
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	19,437	0	0	16	1,350	8,112



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

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	340
1012 CAO	58	0	0	0	0	0	3,055
1021 AUDITOR	2,849	275	1,909	1,892	1,218	0	10,592
1022 TREASURER	1,117	32	1,234	1,223	787	0	1,702
1031 CNTY CNSL	0	0	( 256)	( 70)	( 62)	0	1,350
1040 PERSONNEL	0	0	0	0	0	0	5,080
1073 MAINTENANCE	0	0	0	0	0	0	5,461
1074 CUSTODIAN	0	0	0	0	0	0	17,143
1101 RISK	0	0	0	0	0	0	85
1108 IT	3	0	4	4	2	0	7,597
1109 PURCHASING	0	0	0	0	0	0	266
<b>Total Allocated</b>	<b>4,027</b>	<b>307</b>	<b>2,891</b>	<b>3,049</b>	<b>1,945</b>	<b>0</b>	<b>57,989</b>
Roll Forward	1,581	248	905	873	814	( 354)	( 6,483)
<b>Cost With Roll Forward</b>	<b>5,608</b>	<b>555</b>	<b>3,796</b>	<b>3,922</b>	<b>2,759</b>	<b>( 354)</b>	<b>51,506</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>5,608</b>	<b>555</b>	<b>3,796</b>	<b>3,922</b>	<b>2,759</b>	<b>( 354)</b>	<b>51,506</b>



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

Central Service Departments	1023 ASSESSOR	10261 REV/REC	1051 ELECTIONS	1092 ADVERTISING	1103 EE_BENEFITS	1104 INSURANCE 1101	1106 SURVER YOR
BUILDING DEPREC	13,328	0	1,228	0	0	0	0
EQUIPMENT DEPREC	3,037	0	5,239	0	0	0	0
1012 CAO	6,992	( 2)	6,401	1	68	0	227
1021 AUDITOR	12,765	643	7,573	1	471	345	782
1022 TREASURER	1,447	0	2,436	0	298	223	436
1031 CNTY CNSL	22,127	498	12,535	0	0	0	0
1040 PERSONNEL	20,325	0	3,653	0	0	0	0
1073 MAINTENANCE	10,935	0	1,722	0	0	0	0
1074 CUSTODIAN	20,451	0	8,426	0	0	0	0
1101 RISK	234	0	31	0	0	0	0
1108 IT	14,426	0	5,000	0	1	1	1
1109 PURCHASING	2,968	0	8,890	0	0	0	0
<b>Total Allocated</b>	<b>129,035</b>	<b>1,139</b>	<b>63,134</b>	<b>2</b>	<b>838</b>	<b>569</b>	<b>1,446</b>
Roll Forward	25,115	( 591)	( 46,857)	( 400)	163	331	109
<b>Cost With Roll Forward</b>	<b>154,150</b>	<b>548</b>	<b>16,277</b>	<b>( 398)</b>	<b>1,001</b>	<b>900</b>	<b>1,555</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>154,150</b>	<b>548</b>	<b>16,277</b>	<b>( 398)</b>	<b>1,001</b>	<b>900</b>	<b>1,555</b>



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

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 ATTNV
BUILDING DEPREC	0	0	56,495	25,759	0	2,428	9,472
EQUIPMENT DEPREC	0	0	0	0	0	212	17,219
1012 CAO	0	0	2,466	1,757	49	415	11,923
1021 AUDITOR	0	0	2,938	0	0	236	18,467
1022 TREASURER	0	0	1,000	0	0	138	3,999
1031 CNTY CNSL	0	0	0	0	0	8,728	5,841
1040 PERSONNEL	0	0	0	0	0	0	24,958
1073 MAINTENANCE	0	0	7,028	19,853	255	0	208,524
1074 CUSTODIAN	0	0	10,160	16,775	3,582	0	15,328
1101 RISK	0	0	170	0	0	0	483
1108 IT	0	0	3	0	0	113	43,265
1109 PURCHASING	0	0	0	0	0	94	630
<b>Total Allocated</b>	<b>0</b>	<b>0</b>	<b>80,260</b>	<b>64,144</b>	<b>3,886</b>	<b>12,364</b>	<b>360,109</b>
Roll Forward	( 488)	0	( 14,092)	2,085	( 8,563)	3,969	272,784
<b>Cost With Roll Forward</b>	<b>( 488)</b>	<b>0</b>	<b>66,168</b>	<b>66,229</b>	<b>( 4,677)</b>	<b>16,333</b>	<b>632,893</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>( 488)</b>	<b>0</b>	<b>66,168</b>	<b>66,229</b>	<b>( 4,677)</b>	<b>16,333</b>	<b>632,893</b>



**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	2,905	44,966	0
EQUIPMENT DEPREC	0	0	0	0	33,654	161,259	0
1012 CAO	96	3,181	0	602	2,267	25,037	913
1021 AUDITOR	0	10,272	0	1,702	9,945	51,448	3,183
1022 TREASURER	0	1,245	0	649	851	6,924	266
1031 CNTY CNSL	0	17,845	720	1,217	0	43,063	0
1040 PERSONNEL	0	12,321	0	0	12,745	70,341	3,149
1073 MAINTENANCE	0	0	0	0	0	19,445	0
1074 CUSTODIAN	0	0	0	0	0	594	0
1101 RISK	4	82	0	39	47	5,386	8
1108 IT	0	2,273	0	2	4,330	46,891	3,607
1109 PURCHASING	0	794	0	0	46	970	0
<b>Total Allocated</b>	<b>100</b>	<b>48,013</b>	<b>720</b>	<b>4,211</b>	<b>66,790</b>	<b>476,324</b>	<b>11,126</b>
Roll Forward	( 3,451)	12,982	634	( 1,071)	3,197	( 82,201)	1,468
<b>Cost With Roll Forward</b>	<b>( 3,351)</b>	<b>60,995</b>	<b>1,354</b>	<b>3,140</b>	<b>69,987</b>	<b>394,123</b>	<b>12,594</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>( 3,351)</b>	<b>60,995</b>	<b>1,354</b>	<b>3,140</b>	<b>69,987</b>	<b>394,123</b>	<b>12,594</b>



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

Central Service Departments	2024 SHF-BOATING 2021	002344 SHF-CLAMMET GRANT 2022	2022 DRUG PREVENTION	2031 JAIL	2033 JUV FAC	2035 PROBATION	002528 LOCAL COMM CORRCTN
BUILDING DEPREC	0	0	0	62,656	0	22,063	0
EQUIPMENT DEPREC	0	0	4,064	2,081	0	8,208	0
1012 CAO	470	25	466	12,900	3,085	7,758	1,952
1021 AUDITOR	1,449	30	1,635	31,092	3,901	24,929	9,555
1022 TREASURER	745	0	574	4,148	128	4,446	3,308
1031 CNTY CNSL	0	0	0	54,722	0	3,576	0
1040 PERSONNEL	0	0	0	27,772	0	29,565	5,290
1073 MAINTENANCE	0	0	0	0	0	4,295	0
1074 CUSTODIAN	0	0	0	0	0	20,303	0
1101 RISK	77	0	33	3,827	0	246	24
1108 IT	2	0	2	8,647	0	32,047	6,067
1109 PURCHASING	24	0	24	400	0	1,418	384
<b>Total Allocated</b>	<b>2,767</b>	<b>55</b>	<b>6,798</b>	<b>208,245</b>	<b>7,114</b>	<b>158,854</b>	<b>26,580</b>
Roll Forward	( 596)	( 103)	( 7)	34,008	4,117	( 39,575)	1,076
<b>Cost With Roll Forward</b>	<b>2,171</b>	<b>( 48)</b>	<b>6,791</b>	<b>242,253</b>	<b>11,231</b>	<b>119,279</b>	<b>27,656</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>2,171</b>	<b>( 48)</b>	<b>6,791</b>	<b>242,253</b>	<b>11,231</b>	<b>119,279</b>	<b>27,656</b>



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

Central Service Departments	02531 COMM CORR TN PRFRM INCENT	2036 VICTIM WITN	20363 YOUTH OFFEND GNT	20364 CO VICTIM WITN SRV-XC 2016	2050 FLD WTR CON 02021	2059 AG ADM SERV	2060 AG COMM
BUILDING DEPREC	0	0	343	0	0	0	1,401
EQUIPMENT DEPREC	0	0	0	0	0	617	15,742
1012 CAO	491	683	476	0	82	1,471	4,167
1021 AUDITOR	3,660	2,898	1,979	0	115	7,565	11,287
1022 TREASURER	1,394	1,000	436	0	11	1,755	2,085
1031 CNTY CNSL	0	0	0	0	0	0	11,458
1040 PERSONNEL	1,789	1,407	1,637	0	0	12,053	15,834
1073 MAINTENANCE	0	0	0	0	0	0	3,237
1074 CUSTODIAN	0	1,019	0	0	0	0	0
1101 RISK	59	0	34	0	0	98	473
1108 IT	2,052	1,766	1,875	0	0	6,841	21,124
1109 PURCHASING	0	158	12	0	0	54	1,425
<b>Total Allocated</b>	<b>9,445</b>	<b>8,931</b>	<b>6,792</b>	<b>0</b>	<b>208</b>	<b>30,454</b>	<b>88,233</b>
Roll Forward	( 491)	462	800	( 72)	( 2,024)	4,048	( 3,861)
<b>Cost With Roll Forward</b>	<b>8,954</b>	<b>9,393</b>	<b>7,592</b>	<b>( 72)</b>	<b>( 1,816)</b>	<b>34,502</b>	<b>84,372</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>8,954</b>	<b>9,393</b>	<b>7,592</b>	<b>( 72)</b>	<b>( 1,816)</b>	<b>34,502</b>	<b>84,372</b>



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

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	11,711	2,348	703	0	1,786	1,378
EQUIPMENT DEPREC	3,114	0	1,737	13	0	3,734	530
1012 CAO	568	1,316	3,655	675	0	4,737	825
1021 AUDITOR	2,050	2,152	9,144	3,309	0	9,081	4,555
1022 TREASURER	574	521	1,542	1,362	0	1,362	1,649
1031 CNTY CNSL	16,916	244	3,088	0	0	34,281	130
1040 PERSONNEL	1,363	0	7,798	1,260	0	11,238	3,069
1073 MAINTENANCE	0	3,374	8,989	0	0	3,363	0
1074 CUSTODIAN	0	0	21,151	0	0	7,227	0
1101 RISK	23	0	50	4	0	72	38
1108 IT	2,320	2	6,871	1,446	0	16,128	2,890
1109 PURCHASING	172	0	1,550	1,159	0	4,080	1,111
<b>Total Allocated</b>	<b>27,100</b>	<b>19,320</b>	<b>67,923</b>	<b>9,931</b>	<b>0</b>	<b>97,089</b>	<b>16,175</b>
Roll Forward	10,029	( 6,698)	( 7,722)	1,991	( 20)	4,980	1,453
<b>Cost With Roll Forward</b>	<b>37,129</b>	<b>12,622</b>	<b>60,201</b>	<b>11,922</b>	<b>( 20)</b>	<b>102,069</b>	<b>17,628</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>37,129</b>	<b>12,622</b>	<b>60,201</b>	<b>11,922</b>	<b>( 20)</b>	<b>102,069</b>	<b>17,628</b>





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

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	773	0	92	0	0	0
EQUIPMENT DEPREC	0	8,504	0	0	0	0	319
1012 CAO	136	606	871	66	15	209	1
1021 AUDITOR	228	2,781	695	534	0	1,538	34
1022 TREASURER	43	808	277	287	0	947	0
1031 CNTY CNSL	0	0	0	0	0	0	0
1040 PERSONNEL	0	1,544	0	38	0	0	0
1073 MAINTENANCE	0	0	0	129	0	0	0
1074 CUSTODIAN	0	0	0	829	0	0	0
1101 RISK	0	8	0	1	0	0	0
1108 IT	0	1,809	1	103	0	3	0
1109 PURCHASING	0	308	12	0	0	164	0
<b>Total Allocated</b>	<b>407</b>	<b>17,141</b>	<b>1,856</b>	<b>2,079</b>	<b>15</b>	<b>2,861</b>	<b>354</b>
Roll Forward	( 243)	6,272	43	( 47)	( 563)	( 357)	( 351)
<b>Cost With Roll Forward</b>	<b>164</b>	<b>23,413</b>	<b>1,899</b>	<b>2,032</b>	<b>( 548)</b>	<b>2,504</b>	<b>3</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>164</b>	<b>23,413</b>	<b>1,899</b>	<b>2,032</b>	<b>( 548)</b>	<b>2,504</b>	<b>3</b>



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

Central Service Departments	02331 CIVL 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 COUNTYWDE ROAD DIST
BUILDING DEPREC	0	0	0	0	4,114	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	22	687	0	759	20,826	0	0
1021 AUDITOR	58	812	49	2,972	69,345	0	0
1022 TREASURER	32	394	32	1,351	16,880	0	0
1031 CNTY CNSL	0	0	0	527	60,899	0	0
1040 PERSONNEL	0	0	0	0	54,149	0	0
1073 MAINTENANCE	0	0	0	0	13,086	0	0
1074 CUSTODIAN	0	0	0	0	21,515	0	0
1101 RISK	0	0	0	48	3,531	0	0
1108 IT	0	1	0	4	25,087	0	0
1109 PURCHASING	0	661	24	633	704	0	0
<b>Total Allocated</b>	<b>112</b>	<b>2,555</b>	<b>105</b>	<b>6,294</b>	<b>290,136</b>	<b>0</b>	<b>0</b>
Roll Forward	( 9)	( 887)	35	2,901	43,149	0	0
<b>Cost With Roll Forward</b>	<b>103</b>	<b>1,668</b>	<b>140</b>	<b>9,195</b>	<b>333,285</b>	<b>0</b>	<b>0</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>103</b>	<b>1,668</b>	<b>140</b>	<b>9,195</b>	<b>333,285</b>	<b>0</b>	<b>0</b>



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

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 BEHAVIORIAL 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	6,912	1,622
1021 AUDITOR	3,423	510	0	0	0	10,482	13,135
1022 TREASURER	2,213	330	0	0	0	1,362	6,850
1031 CNTY CNSL	0	0	0	0	0	32,850	392
1040 PERSONNEL	0	0	0	0	0	29,935	0
1073 MAINTENANCE	0	0	0	0	0	14,185	6,121
1074 CUSTODIAN	0	0	0	0	0	18,187	7,845
1101 RISK	0	0	0	0	0	3,486	73
1108 IT	7	1	0	0	0	54,006	21
1109 PURCHASING	0	0	0	0	0	167	224
Total Allocated	<u>5,643</u>	<u>841</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>171,572</u>	<u>36,283</u>
Roll Forward	2,106	( 537)	0	( 245)	0	36,367	5,024
Cost With Roll Forward	<u>7,749</u>	<u>304</u>	<u>0</u>	<u>( 245)</u>	<u>0</u>	<u>207,939</u>	<u>41,307</u>
Adjustments	0	0	0	0	0	0	0
Proposed Costs	<u><u>7,749</u></u>	<u><u>304</u></u>	<u><u>0</u></u>	<u><u>( 245)</u></u>	<u><u>0</u></u>	<u><u>207,939</u></u>	<u><u>41,307</u></u>



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

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 002936
BUILDING DEPREC	2,530	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	8,782	22,651	1,295	0	488	0	0
1021 AUDITOR	32,252	64,075	3,518	0	663	0	33
1022 TREASURER	5,275	8,573	1,436	0	96	0	0
1031 CNTY CNSL	73,328	2,441	122	0	0	0	0
1040 PERSONNEL	42,166	62,691	0	0	0	0	0
1073 MAINTENANCE	5,880	18,276	2,030	0	0	0	0
1074 CUSTODIAN	19,196	23,428	2,603	0	0	0	0
1101 RISK	239	1,352	1	0	0	0	0
1108 IT	18,766	62,044	4	0	0	0	0
1109 PURCHASING	6,758	14,167	212	0	312	0	0
<b>Total Allocated</b>	<b>215,172</b>	<b>279,698</b>	<b>11,221</b>	<b>0</b>	<b>1,559</b>	<b>0</b>	<b>33</b>
Roll Forward	104,362	25,623	( 5,576)	( 275)	( 3,665)	0	( 496)
<b>Cost With Roll Forward</b>	<b>319,534</b>	<b>305,321</b>	<b>5,645</b>	<b>( 275)</b>	<b>( 2,106)</b>	<b>0</b>	<b>( 463)</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>319,534</b>	<b>305,321</b>	<b>5,645</b>	<b>( 275)</b>	<b>( 2,106)</b>	<b>0</b>	<b>( 463)</b>



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

Central Service Departments	002943 MHPA CAP FAC 002936	002947 MHPA-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	208	0	3,001
EQUIPMENT DEPREC	0	0	0	0	0	0	0
1012 CAO	129	414	377	2,009	3,202	0	439
1021 AUDITOR	259	2,648	0	5,108	8,490	51	867
1022 TREASURER	74	1,521	0	1,160	2,191	0	532
1031 CNTY CNSL	0	0	0	15,571	328	0	0
1040 PERSONNEL	0	0	0	4,035	8,448	0	0
1073 MAINTENANCE	0	0	761	0	2,585	0	0
1074 CUSTODIAN	0	0	0	0	10,550	0	0
1101 RISK	0	0	0	68	117	0	67
1108 IT	0	5	0	4,779	8,265	0	2
1109 PURCHASING	786	978	0	574	2,403	0	0
Total Allocated	1,248	5,566	1,138	33,304	46,787	51	4,898
Roll Forward	0	( 43)	( 4,226)	8,743	( 7,280)	( 77)	( 590)
Cost With Roll Forward	1,248	5,523	( 3,088)	42,047	39,507	( 26)	4,308
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,248	5,523	( 3,088)	42,047	39,507	( 26)	4,308



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

Central Service Departments	4031 CALIF CHILDRNS SRV 4012	002853 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	43	0	4,300	28,317	0	6,969	1
1021 AUDITOR	165	280	18,363	102,938	0	8,388	17
1022 TREASURER	74	181	4,063	13,040	0	11	11
1031 CNTY CNSL	0	0	18,794	57,669	2,261	0	0
1040 PERSONNEL	0	0	22,627	80,538	0	0	0
1073 MAINTENANCE	0	0	2,143	8,281	0	0	0
1074 CUSTODIAN	0	0	6,996	27,036	0	0	0
1101 RISK	0	0	94	2,852	0	0	0
1108 IT	0	1	101,002	76,527	0	0	0
1109 PURCHASING	0	0	2,635	9,595	0	0	0
<b>Total Allocated</b>	<b>282</b>	<b>462</b>	<b>181,939</b>	<b>410,356</b>	<b>2,261</b>	<b>15,368</b>	<b>29</b>
Roll Forward	36	176	68,246	109,695	1,599	15,309	( 252)
<b>Cost With Roll Forward</b>	<b>318</b>	<b>638</b>	<b>250,185</b>	<b>520,051</b>	<b>3,860</b>	<b>30,677</b>	<b>( 223)</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>318</b>	<b>638</b>	<b>250,185</b>	<b>520,051</b>	<b>3,860</b>	<b>30,677</b>	<b>( 223)</b>



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

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	6,035	30
EQUIPMENT DEPREC	0	0	0	0	0	7,828	1,270
1012 CAO	772	51	502	42	0	10,349	281
1021 AUDITOR	3,086	291	1,063	41	0	17,671	251
1022 TREASURER	596	149	43	0	0	6,350	117
1031 CNTY CNSL	1,181	0	0	0	0	6,697	0
1040 PERSONNEL	2,876	0	1,451	0	0	19,800	0
1073 MAINTENANCE	0	0	168	0	0	30,443	227
1074 CUSTODIAN	0	0	272	271	0	28,589	872
1101 RISK	18	0	4	0	0	1,043	3
1108 IT	2,887	0	1,442	0	0	25,339	0
1109 PURCHASING	0	0	170	0	0	1,189	58
<b>Total Allocated</b>	<b>11,416</b>	<b>491</b>	<b>5,187</b>	<b>354</b>	<b>0</b>	<b>161,333</b>	<b>3,109</b>
Roll Forward	( 1,504)	92	( 903)	( 15,347)	0	( 70,779)	( 3,124)
<b>Cost With Roll Forward</b>	<b>9,912</b>	<b>583</b>	<b>4,284</b>	<b>( 14,993)</b>	<b>0</b>	<b>90,554</b>	<b>( 15)</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>9,912</b>	<b>583</b>	<b>4,284</b>	<b>( 14,993)</b>	<b>0</b>	<b>90,554</b>	<b>( 15)</b>



**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	30	0	8,333
EQUIPMENT DEPREC	0	2,329	0	0	0	0	0
1012 CAO	0	975	2	210	57	0	( 15)
1021 AUDITOR	0	4,789	52	422	471	0	503
1022 TREASURER	0	1,096	32	234	298	0	351
1031 CNTY CNSL	0	66	0	0	0	0	0
1040 PERSONNEL	0	4,342	0	0	0	0	0
1073 MAINTENANCE	0	0	0	930	228	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 RISK	0	104	0	25	41	0	22
1108 IT	0	4,737	0	1	1	0	1
1109 PURCHASING	0	13	0	0	0	0	0
<b>Total Allocated</b>	<b>0</b>	<b>18,451</b>	<b>86</b>	<b>6,832</b>	<b>1,126</b>	<b>0</b>	<b>9,195</b>
Roll Forward	0	1,190	( 79)	( 11,514)	( 29)	0	( 37)
<b>Cost With Roll Forward</b>	<b>0</b>	<b>19,641</b>	<b>7</b>	<b>( 4,682)</b>	<b>1,097</b>	<b>0</b>	<b>9,158</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>0</b>	<b>19,641</b>	<b>7</b>	<b>( 4,682)</b>	<b>1,097</b>	<b>0</b>	<b>9,158</b>





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

Central Service Departments	2078 FISH AND GAME	7011 PARK AND REC 04006	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	313	0	1,614	0	0	387	1,136
1021 AUDITOR	14	0	9,769	33	0	465	3,451
1022 TREASURER	0	0	2,734	21	0	0	660
1031 CNTY CNSL	0	0	196	0	0	0	130
1040 PERSONNEL	0	0	3,109	0	0	0	2,644
1073 MAINTENANCE	0	0	0	0	0	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 RISK	35	0	506	0	0	0	103
1108 IT	0	0	4,409	0	0	0	2,887
1109 PURCHASING	707	0	134	0	0	0	0
<b>Total Allocated</b>	<b>1,069</b>	<b>0</b>	<b>22,471</b>	<b>54</b>	<b>0</b>	<b>852</b>	<b>11,011</b>
Roll Forward	210	( 37)	4,550	( 1,791)	( 1,816)	( 461)	( 1,223)
<b>Cost With Roll Forward</b>	<b>1,279</b>	<b>( 37)</b>	<b>27,021</b>	<b>( 1,737)</b>	<b>( 1,816)</b>	<b>391</b>	<b>9,788</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>1,279</b>	<b>( 37)</b>	<b>27,021</b>	<b>( 1,737)</b>	<b>( 1,816)</b>	<b>391</b>	<b>9,788</b>



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

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	4,542	0	9,970	0	1,383	0	168
1021 AUDITOR	6,632	375	3,595	984	19,076	0	514
1022 TREASURER	777	43	1,542	553	5,626	0	202
1031 CNTY CNSL	2,691	7,003	41,051	0	2,349	0	0
1040 PERSONNEL	0	0	18	0	17,274	0	0
1073 MAINTENANCE	0	0	19,988	0	76	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 RISK	388	0	146	0	492	0	0
1108 IT	2	0	5	2	3,279	0	1
1109 PURCHASING	0	0	15,053	0	184	0	0
<b>Total Allocated</b>	<b>15,032</b>	<b>7,421</b>	<b>91,368</b>	<b>1,539</b>	<b>49,739</b>	<b>0</b>	<b>885</b>
Roll Forward	( 2,193)	2,371	47,273	( 389)	( 16,379)	( 2,014)	( 50)
<b>Cost With Roll Forward</b>	<b>12,839</b>	<b>9,792</b>	<b>138,641</b>	<b>1,150</b>	<b>33,360</b>	<b>( 2,014)</b>	<b>835</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>12,839</b>	<b>9,792</b>	<b>138,641</b>	<b>1,150</b>	<b>33,360</b>	<b>( 2,014)</b>	<b>835</b>



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

Central Service Departments	OUTSIDE AGENCIES	SubTotal	Direct Billed	Unallocated	Total
BUILDING DEPREC	11,871	312,872	0	0	312,872
EQUIPMENT DEPREC	0	281,050	0	0	281,050
1012 CAO	6,235	266,050	0	395,192	661,242
1021 AUDITOR	87,947	876,666	10,662	584,908	1,472,236
1022 TREASURER	31,844	218,130	0	178,172	396,302
1031 CNTY CNSL	2,143	568,685	6,823	98,587	674,095
1040 PERSONNEL	0	630,332	0	3,257	633,589
1073 MAINTENANCE	23,601	445,619	0	6,492	452,111
1074 CUSTODIAN	137	310,485	0	0	310,485
1101 RISK	0	26,572	0	4,064	30,636
1108 IT	123	635,282	0	10,027	645,309
1109 PURCHASING	1,806	94,518	0	0	94,518
Total Allocated	165,707	4,666,261	17,485	1,280,699	5,964,445
Roll Forward	( 7,235)	545,202	0	0	545,202
Cost With Roll Forward	158,472	5,211,463	17,485	1,280,699	6,509,647
Adjustments	0	0	0	0	0
Proposed Costs	158,472	5,211,463	17,485	1,280,699	6,509,647

