



**BETTY T. YEE**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Colusa  
Colusa, California**

**Date: June 29, 2015  
Filing Ref: COL16**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2015-16** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from 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 the **2013-14** fiscal year and as estimated costs for the **2015-16** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2015**, 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. Maintenance     |
| 2. Auditor-Controller       | 5. Insurance (ISF) |
| 3. County Counsel           |                    |

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 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 costs of the county departments 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 that was 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 the 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 of 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 OMB Circular 2 CFR Part 225, 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 adjustments of \$249,377 included in Schedule A must be included when calculating carry forward in the 2017-18 Estimated 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 Anita Dagan for

Peggy Scroggins

**Hitomi Sekine, Bureau Chief  
Local Government Policy and Reporting  
Division of Accounting and Reporting**

Name  
Auditor-Controller

Title

7-17-2015

7-22-2015

Date

Date

**Negotiated by Darlene Justice  
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

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

Central Service Departments	1011 BRD OF SUPV	1012 CAO	1023 ASSESSOR	1051 ELECTIONS	1092 ADVERTISING	1103 EE_BENEFITS	1106 SURVERYOR
BUILDING USE	10,366	963	10,693	3,386	0	0	283
EQUIPMENT USE	2,376	21	7,275	35,125	0	0	37
1021 AUDITOR	9,027	1,132	8,791	3,409	202	144	791
1022 TREASURER	2,288	294	2,230	2,259	235	249	352
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	4,305	7,217	2,051	0	0	0
1040 PERSONNEL	0	2,901	19,924	356	0	0	148
1073 MAINTENANCE	8,970	5,871	14,338	1,828	0	0	1,662
1074 CUSTODIAN	15,353	3,434	14,877	5,077	0	0	694
1101 INSURANCE	( 4,281)	0	( 3,278)	( 2,175)	0	0	( 95)
1108 IT	7,139	2,331	7,741	2,178	28	18	25
201 CNTRL SERV	4,418	15,301	7,345	3,546	0	0	0
<b>Total Allocated</b>	<b>55,656</b>	<b>36,553</b>	<b>97,153</b>	<b>57,040</b>	<b>465</b>	<b>411</b>	<b>3,897</b>
Roll Forward	2,594	0	4,350	( 3,694)	106	130	503
<b>Cost With Roll Forward</b>	<b>58,250</b>	<b>36,553</b>	<b>101,503</b>	<b>53,346</b>	<b>571</b>	<b>541</b>	<b>4,400</b>
Adjustments	4,630	0	3,545	2,352	0	0	103
<b>Proposed Costs</b>	<b>62,880</b>	<b>36,553</b>	<b>105,048</b>	<b>55,698</b>	<b>571</b>	<b>541</b>	<b>4,503</b>

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

Central Service Departments	1107 REFUNDS	2008 DA SRVP/GRT	20131 JUD DIST	20132 SUP CRT	20133 CRT FAC	2014 GRAND JURY	2016 DIST ATTNY
BUILDING USE	0	0	36,397	16,790	1,150	0	0
EQUIPMENT USE	0	0	0	0	0	0	9,491
1021 AUDITOR	239	0	2,908	0	0	1,534	10,531
1022 TREASURER	162	0	1,203	0	0	1,555	6,558
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	0	0	0	1,172	152
1040 PERSONNEL	0	0	0	0	0	0	7,923
1073 MAINTENANCE	0	0	12,975	24,170	356	0	30
1074 CUSTODIAN	0	0	8,643	14,449	562	0	14,300
1101 INSURANCE	0	0	( 1,720)	0	0	0	( 3,428)
1108 IT	13	0	143	0	0	227	19,556
201 CNTRL SERV	0	0	0	0	0	378	3,378
<b>Total Allocated</b>	<b>414</b>	<b>0</b>	<b>60,549</b>	<b>55,409</b>	<b>2,068</b>	<b>4,866</b>	<b>68,491</b>
Roll Forward	91	( 833)	( 6,619)	( 12,004)	( 1,936)	( 804)	( 1,954)
<b>Cost With Roll Forward</b>	<b>505</b>	<b>( 833)</b>	<b>53,930</b>	<b>43,405</b>	<b>132</b>	<b>4,062</b>	<b>66,537</b>
Adjustments	0	0	1,860	0	0	0	3,708
<b>Proposed Costs</b>	<b>505</b>	<b>( 833)</b>	<b>55,790</b>	<b>43,405</b>	<b>132</b>	<b>4,062</b>	<b>70,245</b>

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

Central Service Departments	20161 DA WEL/INV	20162 DA IND/GAM 2258	2017 CHILD SUPP 00125	2018 LAW LIBRARY	2019 PUBL DEFEND	2020 COMMUNICTNS	2021 SHERIFF
BUILDING USE	0	0	0	1,982	0	2,934	21,545
EQUIPMENT USE	0	0	0	0	0	24,132	225,133
1021 AUDITOR	81	61	7,850	9	1,390	6,979	35,294
1022 TREASURER	0	0	2,450	0	1,145	1,819	13,276
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	4,503	0	307	0	16,495
1040 PERSONNEL	1	0	6,447	0	0	2,772	25,218
1073 MAINTENANCE	0	0	922	2,595	0	0	4,075
1074 CUSTODIAN	0	0	0	2,822	0	0	4,938
1101 INSURANCE	( 3,526)	( 138)	( 3,400)	0	( 164)	( 911)	( 37,614)
1108 IT	7	0	307	0	133	6,953	31,298
201 CNTRL SERV	0	38	4,453	0	28	150	3,818
<b>Total Allocated</b>	<b>( 3,437)</b>	<b>( 39)</b>	<b>23,532</b>	<b>7,408</b>	<b>2,839</b>	<b>44,828</b>	<b>343,476</b>
<b>Roll Forward</b>	<b>( 2,678)</b>	<b>( 1,235)</b>	<b>3,191</b>	<b>( 183)</b>	<b>( 17,996)</b>	<b>( 3,867)</b>	<b>53,424</b>
<b>Cost With Roll Forward</b>	<b>( 6,115)</b>	<b>( 1,274)</b>	<b>26,723</b>	<b>7,225</b>	<b>( 15,157)</b>	<b>40,961</b>	<b>396,900</b>
<b>Adjustments</b>	<b>3,814</b>	<b>149</b>	<b>3,677</b>	<b>0</b>	<b>177</b>	<b>985</b>	<b>40,682</b>
<b>Proposed Costs</b>	<b>( 2,301)</b>	<b>( 1,125)</b>	<b>30,400</b>	<b>7,225</b>	<b>( 14,980)</b>	<b>41,946</b>	<b>437,582</b>

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

Central Service Departments	20211 SO BAILIFF	20212 SO IND/GAM 2339	2031 JAIL	2033 JUV FAC	2035 PROBATION	20351 PROB IND/GM 2526	20352 LOCAL COMM CORRCTN 2528
BUILDING USE	0	0	63,270	0	23,403	0	0
EQUIPMENT USE	0	0	11,560	0	4,710	0	0
1021 AUDITOR	1,946	1,299	18,081	754	18,098	377	5,664
1022 TREASURER	367	367	7,012	470	5,765	0	3,242
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	5,089	0	17,586	0	0
1040 PERSONNEL	371	296	6,193	0	14,867	110	519
1073 MAINTENANCE	0	0	0	0	17,290	0	0
1074 CUSTODIAN	0	0	0	0	29,417	0	0
1101 INSURANCE	( 241)	( 193)	( 4,515)	0	( 9,673)	( 21)	( 350)
1108 IT	1,728	1,388	13,539	35	26,949	502	2,872
201 CNTRL SERV	0	0	1,792	0	6,687	0	4,406
<b>Total Allocated</b>	<b>4,171</b>	<b>3,157</b>	<b>122,021</b>	<b>1,259</b>	<b>155,099</b>	<b>968</b>	<b>16,353</b>
Roll Forward	( 1,415)	( 1,031)	( 5,607)	501	( 55,015)	( 44)	0
<b>Cost With Roll Forward</b>	<b>2,756</b>	<b>2,126</b>	<b>116,414</b>	<b>1,760</b>	<b>100,084</b>	<b>924</b>	<b>16,353</b>
Adjustments	261	209	4,883	0	10,462	23	379
<b>Proposed Costs</b>	<b>3,017</b>	<b>2,335</b>	<b>121,297</b>	<b>1,760</b>	<b>110,546</b>	<b>947</b>	<b>16,732</b>

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

Central Service Departments	20353 COMM CORR TN PRFRM INCENT 2531	2036 VICTIM WITN	20363 YOUTH OFFEND GNT	2050 FLD WTR CON	2059 AG ADM SERV	2060 AG COMM	2061 WTR MGT
BUILDING USE	0	0	0	0	0	55	0
EQUIPMENT USE	0	0	0	0	963	33,726	38
1021 AUDITOR	2,380	2,361	1,665	348	4,967	6,681	283
1022 TREASURER	1,980	602	880	205	2,259	2,641	308
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	0	0	0	10,752	253
1040 PERSONNEL	222	268	148	0	5,804	2,072	0
1073 MAINTENANCE	0	0	0	0	0	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 INSURANCE	( 291)	( 98)	( 195)	0	( 467)	( 1,779)	0
1108 IT	1,223	979	827	28	3,491	14,632	35
201 CNTRL SERV	403	543	1,927	0	176	3,223	63
<b>Total Allocated</b>	<b>5,917</b>	<b>4,655</b>	<b>5,252</b>	<b>581</b>	<b>17,193</b>	<b>72,003</b>	<b>980</b>
Roll Forward	0	( 54,628)	15	58	( 6,734)	30,788	939
<b>Cost With Roll Forward</b>	<b>5,917</b>	<b>( 49,973)</b>	<b>5,267</b>	<b>639</b>	<b>10,459</b>	<b>102,791</b>	<b>1,919</b>
Adjustments	315	106	211	0	505	1,924	0
<b>Proposed Costs</b>	<b>6,232</b>	<b>( 49,867)</b>	<b>5,478</b>	<b>639</b>	<b>10,964</b>	<b>104,715</b>	<b>1,919</b>

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

Central Service Departments	2070 CLERK/RECOR	2071 CORONER	2076 PLANN/BLDG	2077 ANIMAL CTRL	2080 TRAPPER	2081 OES	20811 HOME SECUR
BUILDING USE	11,738	637	1,876	687	0	780	0
EQUIPMENT USE	7,155	1,019	1,175	575	0	19,796	0
1021 AUDITOR	6,941	2,298	5,141	3,051	60	1,501	60
1022 TREASURER	1,555	2,024	2,333	2,934	14	1,203	73
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	18,430	0	36,854	2,390	0	0	0
1040 PERSONNEL	4,785	148	2,409	3,089	0	161	0
1073 MAINTENANCE	16,052	0	17,581	0	0	0	0
1074 CUSTODIAN	22,576	0	8,324	0	0	0	0
1101 INSURANCE	( 900)	( 115)	( 3,879)	( 2,903)	( 216)	( 146)	0
1108 IT	11,889	914	7,945	1,620	1	874	8
201 CNTRL SERV	4,074	118	4,064	93	0	63	100
<b>Total Allocated</b>	<b>104,295</b>	<b>7,043</b>	<b>83,823</b>	<b>11,536</b>	<b>( 141)</b>	<b>24,232</b>	<b>241</b>
Roll Forward	31,528	1,031	4,183	3,757	( 269)	( 520)	( 1,003)
<b>Cost With Roll Forward</b>	<b>135,823</b>	<b>8,074</b>	<b>88,006</b>	<b>15,293</b>	<b>( 410)</b>	<b>23,712</b>	<b>( 762)</b>
Adjustments	973	124	4,195	3,140	234	158	0
<b>Proposed Costs</b>	<b>136,796</b>	<b>8,198</b>	<b>92,201</b>	<b>18,433</b>	<b>( 176)</b>	<b>23,870</b>	<b>( 762)</b>



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

Central Service Departments	2083 PUBLIC ADMN	4010 BH ADMIN SV 106	4011 SUBST ABUSE 106	4012 HEALTH 108	4013 MNTH HLTH 106	40131 MH SERV FND 2936	40132 MHSA EDUC & TRAIN 2939
BUILDING USE	395	0	0	54	0	0	0
EQUIPMENT USE	3	0	0	0	0	0	0
1021 AUDITOR	231	8,063	6,588	14,932	47,186	6,241	160
1022 TREASURER	191	1,423	4,694	6,528	22,386	2,685	191
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	29,235	135	9,304	3,044	33	0
1040 PERSONNEL	4	16,057	601	9,115	19,813	0	0
1073 MAINTENANCE	212	0	890	18,183	19,551	0	0
1074 CUSTODIAN	757	20,703	8,930	51	26,671	2,961	0
1101 INSURANCE	( 20)	( 12,383)	( 1,780)	( 2,195)	( 16,440)	0	0
1108 IT	74	2,869	2,085	1,135	66,733	370	15
201 CNTRL SERV	0	416	386	3,281	5,571	68	0
<b>Total Allocated</b>	<b>1,847</b>	<b>66,383</b>	<b>22,529</b>	<b>60,388</b>	<b>194,515</b>	<b>12,358</b>	<b>366</b>
Roll Forward	372	45,104	( 17,228)	505	( 52,962)	( 238)	( 215)
<b>Cost With Roll Forward</b>	<b>2,219</b>	<b>111,487</b>	<b>5,301</b>	<b>60,893</b>	<b>141,553</b>	<b>12,120</b>	<b>151</b>
Adjustments	22	13,393	1,925	2,374	17,781	0	0
<b>Proposed Costs</b>	<b>2,241</b>	<b>124,880</b>	<b>7,226</b>	<b>63,267</b>	<b>159,334</b>	<b>12,120</b>	<b>151</b>



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

Central Service Departments	40133 MHSA 2940	40134 MHSA 2942	40135 MHSA 2941	40136 MHSA 2943	4015 AIR POLLUT 130	4019 ENVIR HLTH 108	4023 AMBULANCE 108
BUILDING USE	0	0	0	0	0	0	37
EQUIPMENT USE	0	0	0	0	5,523	0	0
1021 AUDITOR	176	216	55	80	3,130	4,865	654
1022 TREASURER	59	176	14	103	1,511	3,271	1,188
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	0	0	1,519	642	0
1040 PERSONNEL	0	0	0	0	621	7,873	0
1073 MAINTENANCE	0	0	0	0	0	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 INSURANCE	0	0	0	0	( 602)	( 637)	( 296)
1108 IT	4	13	3	12	2,351	305	93
201 CNTRL SERV	0	0	0	0	834	1,352	0
<b>Total Allocated</b>	<b>239</b>	<b>405</b>	<b>72</b>	<b>195</b>	<b>14,887</b>	<b>17,671</b>	<b>1,676</b>
Roll Forward	( 171)	( 39)	20	55	194	4,383	( 380)
<b>Cost With Roll Forward</b>	<b>68</b>	<b>366</b>	<b>92</b>	<b>250</b>	<b>15,081</b>	<b>22,054</b>	<b>1,296</b>
Adjustments	0	0	0	0	651	689	320
<b>Proposed Costs</b>	<b>68</b>	<b>366</b>	<b>92</b>	<b>250</b>	<b>15,732</b>	<b>22,743</b>	<b>1,616</b>

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

Central Service Departments	5010 DHHS ADMIN 108	5011 WELFARE 108	5032 INDG BURIAL	5033 SR NUTRITON 108	5041 JUV CRT WRD	5051 VET SERV	5061 SR CITIZENS
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	427	561
1021 AUDITOR	9,470	46,334	50	1,203	278	939	221
1022 TREASURER	4,240	12,425	59	1,042	513	529	176
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	33,092	66,286	0	764	0	971	0
1040 PERSONNEL	12,456	5,726	0	99	0	148	0
1073 MAINTENANCE	0	13,005	0	0	0	0	3,885
1074 CUSTODIAN	0	91	0	0	0	9,663	0
1101 INSURANCE	( 1,176)	( 28,294)	0	( 244)	0	( 180)	( 84)
1108 IT	455	2,123	6	89	40	46	25
201 CNTRL SERV	809	20,807	0	275	118	527	0
<b>Total Allocated</b>	<b>59,346</b>	<b>138,503</b>	<b>115</b>	<b>3,228</b>	<b>949</b>	<b>13,070</b>	<b>4,784</b>
<b>Roll Forward</b>	<b>20,767</b>	<b>( 42,213)</b>	<b>( 158)</b>	<b>1,778</b>	<b>157</b>	<b>4,976</b>	<b>( 11,165)</b>
<b>Cost With Roll Forward</b>	<b>80,113</b>	<b>96,290</b>	<b>( 43)</b>	<b>5,006</b>	<b>1,106</b>	<b>18,046</b>	<b>( 6,381)</b>
<b>Adjustments</b>	<b>1,272</b>	<b>30,602</b>	<b>0</b>	<b>264</b>	<b>0</b>	<b>195</b>	<b>91</b>
<b>Proposed Costs</b>	<b>81,385</b>	<b>126,892</b>	<b>( 43)</b>	<b>5,270</b>	<b>1,106</b>	<b>18,241</b>	<b>( 6,290)</b>

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

Central Service Departments	6012 SUPT OF SCH	6021 LIBRARY	6022 ADULT LIT	6023 FAMILY LIT	6031 AG EXTENS	7032 COL VET	7033 MAX VET
BUILDING USE	0	28,392	718	0	211	1,185	1,488
EQUIPMENT USE	3	15,645	422	0	344	270	219
1021 AUDITOR	45	13,482	225	0	2,826	188	280
1022 TREASURER	0	6,029	352	0	1,585	337	352
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	3,042	0	0	0	0	0
1040 PERSONNEL	0	19,521	0	0	445	0	0
1073 MAINTENANCE	0	139,669	495	0	0	4,988	587
1074 CUSTODIAN	12,248	41,165	1,781	0	0	0	0
1101 INSURANCE	( 196)	( 5,804)	( 24)	0	( 1,692)	( 221)	( 413)
1108 IT	0	24,136	29	0	2,448	26	39
201 CNTRL SERV	0	7,472	202	0	25	0	0
<b>Total Allocated</b>	<b>12,100</b>	<b>292,749</b>	<b>4,200</b>	<b>0</b>	<b>6,192</b>	<b>6,773</b>	<b>2,552</b>
Roll Forward	( 10,449)	57,682	551	( 156)	( 2,416)	2,823	( 4,999)
<b>Cost With Roll Forward</b>	<b>1,651</b>	<b>350,431</b>	<b>4,751</b>	<b>( 156)</b>	<b>3,776</b>	<b>9,596</b>	<b>( 2,447)</b>
Adjustments	212	6,277	26	0	1,830	239	447
<b>Proposed Costs</b>	<b>1,863</b>	<b>356,708</b>	<b>4,777</b>	<b>( 156)</b>	<b>5,606</b>	<b>9,835</b>	<b>( 2,000)</b>

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

Central Service Departments	7034 PRIN VET	7035 WMS VET	110 PUBLIC WORKS 3010	121 BLDG FUND 1080	151 FISH/GAME 2078	154 PARK REC 7011	156 MIGRANT HSE 1075
BUILDING USE	339	682	5,020	0	0	0	7,276
EQUIPMENT USE	72	100	0	0	0	0	0
1021 AUDITOR	0	278	50,630	552	222	130	5,716
1022 TREASURER	0	543	14,450	103	205	117	3,403
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	32,106	0	0	4,319	5,051
1040 PERSONNEL	0	0	33,779	0	0	0	1,047
1073 MAINTENANCE	1,272	327	32,791	0	0	0	0
1074 CUSTODIAN	0	0	12,166	0	0	0	0
1101 INSURANCE	( 4)	( 156)	( 55,422)	0	0	0	( 6,176)
1108 IT	42	0	2,947	15	32	10	1,972
201 CNTRL SERV	0	0	1,371	0	592	0	3,696
<b>Total Allocated</b>	<b>1,721</b>	<b>1,774</b>	<b>129,838</b>	<b>670</b>	<b>1,051</b>	<b>4,576</b>	<b>21,985</b>
Roll Forward	974	( 984)	31,290	200	( 282)	4,570	7,407
<b>Cost With Roll Forward</b>	<b>2,695</b>	<b>790</b>	<b>161,128</b>	<b>870</b>	<b>769</b>	<b>9,146</b>	<b>29,392</b>
Adjustments	4	169	59,943	0	0	0	6,680
<b>Proposed Costs</b>	<b>2,699</b>	<b>959</b>	<b>221,071</b>	<b>870</b>	<b>769</b>	<b>9,146</b>	<b>36,072</b>



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

Central Service Departments	447 SOLID WASTE 4000	465 LOCAL TRNSP 4020	468 AIRPORT 4001	491 LOC TRAN PL 4022	493 TRANSIT AGN 4002	496 HISTOR RCRD 7427	8051 ABUSE CRIME 2796
BUILDING USE	297	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
1021 AUDITOR	3,957	1,145	2,510	610	10,936	0	0
1022 TREASURER	1,394	132	1,702	426	3,110	0	0
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	1,506	0	1,812	0	4,998	0	0
1040 PERSONNEL	1,431	0	125	0	7,114	0	0
1073 MAINTENANCE	1,745	0	0	0	0	0	0
1074 CUSTODIAN	727	0	0	0	0	0	0
1101 INSURANCE	( 1,843)	0	( 1,253)	0	( 5,255)	0	0
1108 IT	120	11	567	67	9,576	0	0
201 CNTRL SERV	0	0	3,583	13	121	0	0
<b>Total Allocated</b>	<b>9,334</b>	<b>1,288</b>	<b>9,046</b>	<b>1,116</b>	<b>30,600</b>	<b>0</b>	<b>0</b>
<b>Roll Forward</b>	<b>3,255</b>	<b>( 30)</b>	<b>2,541</b>	<b>( 317)</b>	<b>14,454</b>	<b>( 5)</b>	<b>0</b>
<b>Cost With Roll Forward</b>	<b>12,589</b>	<b>1,258</b>	<b>11,587</b>	<b>799</b>	<b>45,054</b>	<b>( 5)</b>	<b>0</b>
<b>Adjustments</b>	<b>1,993</b>	<b>0</b>	<b>1,355</b>	<b>0</b>	<b>5,684</b>	<b>0</b>	<b>0</b>
<b>Proposed Costs</b>	<b>14,582</b>	<b>1,258</b>	<b>12,942</b>	<b>799</b>	<b>50,738</b>	<b>( 5)</b>	<b>0</b>

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

Central Service Departments	848 LAFCO 4060	878 IHSS PUB AU 7526	OUTSIDE AGENCIES	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE	0	0	14,645	269,674	0	0	269,674
EQUIPMENT USE	0	0	0	407,896	0	0	407,896
1021 AUDITOR	920	536	68,858	489,446	26,254	475,600	991,300
1022 TREASURER	778	2,259	40,574	213,564	0	69,777	283,341
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	534	8,563	334,512	9,175	98,390	442,077
1040 PERSONNEL	0	471	0	243,598	0	0	243,598
1073 MAINTENANCE	0	0	33,030	399,345	5,318	0	404,663
1074 CUSTODIAN	0	0	140	283,520	0	6,515	290,035
1101 INSURANCE	( 8)	0	( 1,058)	( 230,568)	0	0	( 230,568)
1108 IT	131	46	5,196	295,832	0	23,352	319,184
201 CNTRL SERV	0	250	88	122,442	0	0	122,442
<b>Total Allocated</b>	<b>1,821</b>	<b>4,096</b>	<b>170,036</b>	<b>2,829,261</b>	<b>40,747</b>	<b>673,634</b>	<b>3,543,642</b>
Roll Forward	( 227)	2,412	37,981	56,937	0	0	56,937
<b>Cost With Roll Forward</b>	<b>1,594</b>	<b>6,508</b>	<b>208,017</b>	<b>2,886,198</b>	<b>40,747</b>	<b>673,634</b>	<b>3,600,579</b>
Adjustments	9	0	1,146	249,377	0	0	249,377
<b>Proposed Costs</b>	<b>1,603</b>	<b>6,508</b>	<b>209,163</b>	<b>3,135,575</b>	<b>40,747</b>	<b>673,634</b>	<b>3,849,956</b>