



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Yuba
Marysville, California

Date: March 27, 2007
Filing Ref: YUB08

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2007-08** 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.

**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 the **2005-06** fiscal year and as estimated costs for the **2007-08** 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, 2007**, 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 | 6. Custodial Services |
| 2. Personnel and Risk Management | 7. Administrative Services |
| 3. Auditor-Controller | 8. Fleet Management (ISF) |
| 4. County Counsel | 9. Self-Insurance (ISF) |
| 5. Buildings and Grounds | |

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.

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 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 A-87, 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: None.

SECTION IV: ACCEPTANCE

COUNTY OF YUBA

**STEVE WESTLY
CALIFORNIA STATE CONTROLLER**

Original Signed By

Original Signed By

Dean Sellers

**Michael J. Havey, Chief
Bureau of Payments
Division of Accounting & Reporting**

Name

Auditor Controller

Title

April 2, 2007

April 11, 2007

Date

Date

**Negotiated by Marie Del Real
Telephone (916) 322-0798**

cc: State and Federal Agencies

Attachment

County of Yuba
OMB A87 Cost Allocation Plan

FY 2005/2006
2/6/2007

SUMMARY SCHEDULE

Department	0100 COUNTY BOARD	0200 CLERK RECORDER	0600 ASSESSOR	0800 ELECTIONS	1100 INSURANCE	1200 CAPITAL IMP	1300 EMPLOYEE BENEFITS	1400 INDUST DEV	1500 SURVEYOR	1600 PUBLIC WORKS ADMIN
1 BUILDING USE ALLOW	\$33,279	\$23,233	\$28,430	\$0	\$0	\$0	\$0	\$0	\$0	\$44,818
2 EQUIPMENT USE ALLOW	202	13,429	1,384	3,749	0	0	0	53	897	0
3 0101 BOS MISC EXPEND	55	95	251	71	0	0	0	32	413	11
4 0901 BLD & GRD ENERGY	14,504	10,126	12,391	0	0	0	0	0	0	19,533
5 0300 PERSONNEL/ RISK MGMT	2,053	3,284	8,622	1,232	0	0	0	260	712	4,927
6 0400 AUDITOR	15,533	2,243	5,149	1,166	0	49	0	210	54	2,666
7 0500 TREASURER/ TAX COLLEC	373	291	478	1,958	0	93	0	0	0	27
8 0700 COUNTY COUNSEL	60,125	2,293	1,647	5,710	0	0	0	0	0	31,366
9 0900 BUILDING & GROUNDS	28,653	29,423	25,357	2,018	0	0	0	0	0	37,818
10 0950 CUSTODIAL	7,394	5,162	6,317	0	0	0	0	0	0	9,958
11 1800 ADMIN SERVICES	10,072	29,028	9,677	5,954	0	207	0	1	0	9,359
12 1900 INFORMATION SERVICES	11,179	48,053	158,793	38,140	0	0	0	0	0	42,206
13 1700 COUNTY ADMIN	35,602	2,010	5,280	932	0	0	0	163	2,109	2,343
TOTAL CURRENT ALLOCATIONS	219,024	168,670	263,776	60,930	0	349	0	719	4,185	205,032
LESS: FIXED COSTS (& ADJUSTMENTS)	132,239	89,096	209,404	22,679	0	4,061	0	1,171	3,488	72,985
CARRY-FORWARD	86,785	79,574	54,372	38,251	0	(3,712)	0	(452)	697	132,047
PROPOSED COSTS	305,809	248,244	318,148	99,181	0	(3,363)	0	267	4,882	337,079

County of Yuba
OMB A87 Cost Allocation Plan

FY 2005/2006
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SUMMARY SCHEDULE

Department	1701 CLERK OF THE BOARD	2300 PUBLIC DEFENDER	2400 GRAND JURY	2701 SHERIFF BOAT	2703 SHERIFF CAP	2710 SHERIFF GUN	3100 PROBATION	3101/09 VICT WIT	3110 PROB REV & RECOVERY	3114 VAMSPU PROBATION
1 BUILDING USE ALLOW	\$11,571	\$0	\$0	\$0	\$0	\$0	\$13,410	\$2,116	\$0	\$0
2 EQUIPMENT USE ALLOW	117	0	0	13,749	475	722	2,884	7,943	956	0
3 0101 BOS MISC EXPEND	33	275	9	49	0	0	767	106	55	0
4 0901 BLD & GRD ENERGY	5,043	0	0	0	0	0	11,645	8,176	0	0
5 0300 PERSONNEL/ RISK MGMT	821	0	0	821	0	0	21,760	8,622	1,642	0
6 0400 AUDITOR	840	201	81	775	0	0	12,243	6,314	1,222	0
7 0500 TREASURER/ TAX COLLEC	175	2,498	1,022	128	0	0	1,069	280	54	0
8 0700 COUNTY COUNSEL	3,921	0	2,032	0	0	0	392	560	0	0
9 0900 BUILDING & GROUNDS	9,764	0	561	0	0	0	10,918	14,084	0	0
10 0950 CUSTODIAL	2,571	0	0	0	0	0	11,744	10,248	0	0
11 1800 ADMIN SERVICES	1,520	0	1,207	847	0	0	18,419	8,605	4,428	0
12 1900 INFORMATION SERVICES	6,365	0	0	0	0	0	49,117	28,865	0	0
13 1700 COUNTY ADMIN	548	1,402	46	629	0	0	14,011	4,541	1,040	0
TOTAL CURRENT ALLOCATIONS	43,289	4,376	4,958	16,998	475	722	168,379	100,460	9,397	0
LESS: FIXED COSTS (& ADJUSTMENTS)	23,871	4,514	9,420	10,555	854	262	192,901	104,901	6,608	0
CARRY-FORWARD	19,418	(138)	(4,462)	6,443	(379)	460	(24,522)	(4,441)	2,789	0
PROPOSED COSTS	62,707	4,238	496	23,441	96	1,182	143,857	96,019	12,186	0

SUMMARY SCHEDULE

County of Yuba
 OMB A87 Cost Allocation Plan
 FY 2005/2006
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Department	3115 V.W. ELDER	3116 J.A.I.B.G	3117 CRIME PREVENT	3130 JUV DRUG COURT	3150 PROB FAMILY	3151 PROB CHILD	3200 STATE SCHOOL	3300 DRAIN DITCH	3400 AG COMM	3500 BUILDING INSPECTOR
1 BUILDING USE ALLOW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,810	\$20,397
2 EQUIPMENT USE ALLOW	0	0	187	0	129	0	0	0	3,596	12,434
3 0101 BOS MISC EXPEND	9	0	50	0	57	0	10	71	194	588
4 0901 BLD & GRD ENERGY	0	0	0	0	0	0	0	0	6,890	8,889
5 0300 PERSONNEL/RISK MGMT	0	0	0	0	0	0	0	0	3,284	15,601
6 0400 AUDITOR	182	101	339	0	612	3	20	158	2,406	9,206
7 0500 TREASURER/ TAX COLLEC	0	0	152	0	225	0	51	58	330	1,061
8 0700 COUNTY COUNSEL	0	0	0	0	0	0	0	0	1,170	1,097
9 0900 BUILDING & GROUNDS	0	0	0	0	0	0	0	0	13,729	18,984
10 0950 CUSTODIAL	0	0	0	0	0	0	0	0	3,513	4,532
11 1800 ADMIN SERVICES	0	0	0	0	0	0	0	0	2,856	14,933
12 1900 INFORMATION SERVICES	0	0	0	0	0	0	0	0	42,203	43,730
13 1700 COUNTY ADMIN	47	0	257	0	293	0	53	364	2,517	10,242
TOTAL CURRENT ALLOCATIONS	238	101	985	0	1,316	3	134	651	98,498	161,694
LESS: FIXED COSTS (& ADJUSTMENTS)	225	109	1,125	0	1,066	0	0	496	81,410	76,735
CARRY-FORWARD	13	(8)	(140)	0	250	0	0	155	17,088	84,959
PROPOSED COSTS	251	93	845	0	1,566	3	134	806	115,586	246,653

SUMMARY SCHEDULE

County of Yuba
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FY 2005/2006
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Department	3600 CODE ENF	3700 JUV TRAFFIC	4100 PUBIC GUARDIAN	4200 EMER SVCS	4300 PLANNING	4400 ANIMAL CARE	4720 HEALTH/ CMSP	4800 ENV HEALTH	4900 REFUSE DISP	5000 BI-CO M/H
1 BUILDING USE ALLOW	\$9,971	\$0	\$0	\$5,186	\$0	\$3,853	\$0	\$0	\$0	\$0
2 EQUIPMENT USE ALLOW	231	0	338	5,493	870	2,876	0	3,445	0	0
3 0101 BOS MISC EXPEND	79	3	35	146	310	133	23	227	0	0
4 0901 BLD & GRD ENERGY	4,346	0	0	2,260	0	0	0	0	0	0
5 0300 PERSONNEL/ RISK MGMT	2,053	0	1,232	0	4,516	0	0	6,569	0	0
6 0400 AUDITOR	1,459	21	1,086	831	3,084	736	32	4,083	11	0
7 0500 TREASURER/ TAX COLLEC	334	58	66	482	715	1,232	35	420	0	0
8 0700 COUNTY COUNSEL	3,208	0	74,648	3,089	60,158	0	1,260	761	0	0
9 0900 BUILDING & GROUNDS	8,458	0	339	4,526	2,952	8,167	0	93	0	0
10 0950 CUSTODIAL	2,215	0	0	1,152	0	0	0	0	0	0
11 1800 ADMIN SERVICES	2,251	32	1,660	26,554	14,550	2,835	0	7,004	0	0
12 1900 INFORMATION SERVICES	5,717	0	7,209	55,804	73,687	2,481	0	13,185	0	0
13 1700 COUNTY ADMIN	1,356	17	751	746	3,680	680	119	4,206	0	0
TOTAL CURRENT ALLOCATIONS	41,678	131	87,364	106,269	164,522	22,993	1,469	39,993	11	0
LESS: FIXED COSTS (& ADJUSTMENTS)	19,743	1,460	32,226	96,023	65,983	29,713	1,802	111,810	66	0
CARRY-FORWARD	21,935	(1,329)	55,138	10,246	98,539	(6,720)	(333)	(71,817)	(55)	0
PROPOSED COSTS	63,613	(1,198)	142,502	116,515	263,061	16,273	1,136	(31,824)	(44)	0

SUMMARY SCHEDULE

County of Yuba
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Department	5400 GENERAL RELIEF	5800 BI- CO VETS	6000 LIBRARY	6001 LITERACY PROGRAM	6100 SUBSIDIES	6300 AG EXT	6700 HOUSING	6800 LONG TERM DEBT	6900 CONTIN	6910 CONT RESERVE
1 BUILDING USE ALLOW	\$0	\$0	\$21,071	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT USE ALLOW	0	1,207	6,049	760	0	0	736	0	0	0
3 0101 BOS MISC EXPEND	0	42	111	0	0	12	65	67	0	0
4 0901 BLD & GRD ENERGY	0	0	46,188	0	0	0	0	0	0	0
5 0300 PERSONNEL/ RISK MGMT	0	0	4,106	0	0	0	2,463	0	0	0
6 0400 AUDITOR	16	497	2,774	5	54	10	1,818	47	139	0
7 0500 TREASURER/ TAX COLLEC	0	171	1,057	0	0	35	23	8	0	0
8 0700 COUNTY COUNSEL	0	67	1,884	0	0	0	243	0	0	0
9 0900 BUILDING & GROUNDS	0	71	37,968	0	0	0	73	0	0	0
10 0950 CUSTODIAL	0	0	27,013	0	0	0	0	0	0	0
11 1800 ADMIN SERVICES	0	1,425	3,993	5	0	0	3,568	0	0	0
12 1900 INFORMATION SERVICES	0	9,527	73,877	0	0	69	8,545	0	0	0
13 1700 COUNTY ADMIN	0	213	2,473	0	0	62	1,475	343	0	0
TOTAL CURRENT ALLOCATIONS	16	13,220	228,564	770	54	188	19,009	465	139	0
LESS: FIXED COSTS (& ADJUSTMENTS)	533	4,878	151,164	2,337	80	2,060	28,621	1,273	46	0
CARRY-FORWARD	(517)	8,342	77,400	(1,567)	(26)	(1,872)	(9,612)	(808)	93	0
PROPOSED COSTS	(501)	21,562	305,964	(797)	28	(1,684)	9,397	(343)	232	0

County of Yuba
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SUMMARY SCHEDULE

Department	7105 COURT COMM	7106 COURT FACIL	100- 5200/5300 SOCIAL	102-9100/04 PUBLIC WORKS	104-9000 FISH & GAME	105-8300 SPEC AVIATION	106-4700 HEALTH SVCS	107-2600 CHILD SUPPORT	108-2500 DISTRICT ATTORNEY	108-2520 DA MAJ NARC
1 BUILDING USE ALLOW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,977	\$0
2 EQUIPMENT USE ALLOW	304	228	0	0	0	0	17,475	0	4,634	120
3 0101 BOS MISC EXPEND	0	0	10,126	3,038	1	0	1,141	970	402	0
4 0901 BLD & GRD ENERGY	0	0	0	0	0	0	0	0	6,927	0
5 0300 PERSONNEL/ RISK MGMT	0	0	123,168	17,654	0	0	22,170	24,634	7,801	0
6 0400 AUDITOR	0	0	82,646	18,888	406	62	17,247	16,575	11,574	0
7 0500 TREASURER/ TAX COLLEC	0	0	93,988	6,990	39	8	3,854	2,530	890	0
8 0700 COUNTY COUNSEL	0	0	57,956	0	0	0	0	750	14,627	0
9 0900 BUILDING & GROUNDS	0	0	48,861	1,256	0	0	3,832	5,441	5,682	0
10 0950 CUSTODIAL	20,451	0	131,936	0	0	0	69,506	2,913	6,986	0
11 1800 ADMIN SERVICES	0	0	126,109	17,560	0	0	19,267	35,324	8,942	0
12 1900 INFORMATION SERVICES	0	0	544,027	64,362	0	0	82,563	52,396	29,122	0
13 1700 COUNTY ADMIN	0	0	108,848	23,703	6	0	16,114	16,383	5,674	0
TOTAL CURRENT ALLOCATIONS	20,755	228	1,327,665	153,451	452	70	253,169	157,916	111,238	120
LESS: FIXED COSTS (& ADJUSTMENTS)	15,559	0	1,203,356	118,819	498	545	150,864	228,975	110,002	120
CARRY-FORWARD	5,196	0	124,309	34,632	(46)	(475)	102,305	(71,059)	1,236	0
PROPOSED COSTS	25,951	228	1,451,974	188,083	406	(405)	355,474	86,857	112,474	120

SUMMARY SCHEDULE

County of Yuba
OMB A87 Cost Allocation Plan

FY 2005/2006
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Department	108-2521 DA SPECIAL	108-2522 CHIL D ABUSE	108-2523 CA VIOL W/MN	108-2700 SHERIFF	108-2900 JAIL	108-3000 JUVENILE HALL	109-0109 COUNTY AUTH-IHSS	110-5500 YCCFC	111-8900 DRUG GRANT	112-7000 CRIM JUST
1 BUILDING USE ALLOW	\$0	\$0	\$0	\$23,520	\$174,626	\$20,582	\$0	\$0	\$0	\$0
2 EQUIPMENT USE ALLOW	0	335	0	80,029	17,066	2,291	0	553	0	769
3 0101 BOS MISC EXPEND	0	0	0	1,944	1,582	698	117	149	48	0
4 0901 BLD & GRD ENERGY	0	0	0	20,425	454,934	2,017	0	0	0	0
5 0300 PERSONNEL/ RISK MGMT	0	0	0	39,824	32,845	20,117	0	0	0	0
6 0400 AUDITOR	0	0	0	23,097	19,259	11,697	784	1,832	881	141
7 0500 TREASURER/ TAX COLLEC	0	0	0	4,022	5,514	1,613	124	606	8	0
8 0700 COUNTY COUNSEL	0	0	0	29,143	0	0	756	0	0	0
9 0900 BUILDING & GROUNDS	0	0	0	16,188	105,722	18,584	0	122	0	0
10 0950 CUSTODIAL	0	0	0	19,829	0	5,256	0	0	0	0
11 1800 ADMIN SERVICES	0	0	0	54,276	22,685	14,972	0	1,373	0	0
12 1900 INFORMATION SERVICES	0	0	0	177,491	10,888	9,963	0	0	0	0
13 1700 COUNTY ADMIN	0	0	0	28,404	23,316	12,899	597	760	246	0
TOTAL CURRENT ALLOCATIONS	0	335	0	518,192	868,437	120,689	2,378	5,395	1,183	910
LESS: FIXED COSTS (& ADJUSTMENTS)	0	48	0	398,766	830,944	112,494	8,531	4,638	2,451	320
CARRY-FORWARD	0	287	0	119,426	37,493	8,195	(6,153)	757	(1,268)	590
PROPOSED COSTS	0	622	0	637,618	905,930	128,884	(3,775)	6,152	(85)	1,500

County of Yuba
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Department	113-8013 HOME PROGRAM	115- 8011/8011 CSBG-	117-8000 COMM ACTION	117-120- 8001/8013 CDBG	126-129- 9501/04 EDBG	130-9500 AIRPORT	132-7700 ST&TR PROB	133-7800 ST&TR SHER	134-7900 ST&TR JV HALL	150-9600 AUTO SERVICE
1 BUILDING USE ALLOW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT USE ALLOW	0	0	83	425	0	0	0	0	0	0
3 0101 BOS MISC EXPEND	0	38	13	121	36	124	0	5	3	111
4 0901 BLD & GRD ENERGY	0	0	0	0	0	0	0	0	0	0
5 0300 PERSONNEL/ RISK MGMT	0	0	0	0	0	1,232	0	0	0	0
6 0400 AUDITOR	65	674	730	1,058	1,564	3,929	435	484	409	1,137
7 0500 TREASURER/TAX COLLEC	0	307	66	346	323	1,752	0	319	163	179
8 0700 COUNTY COUNSEL	0	0	0	0	0	817	0	0	0	0
9 0900 BUILDING & GROUNDS	0	0	0	0	0	326	0	0	0	0
10 0950 CUSTODIAL	0	0	0	0	0	(1,230)	0	0	0	0
11 1800 ADMIN SERVICES	0	64	229	199	0	2,789	0	0	0	0
12 1900 INFORMATION SERVICES	0	0	0	0	0	18,075	0	0	0	0
13 1700 COUNTY ADMIN	1	196	67	617	181	1,203	0	25	15	565
TOTAL CURRENT ALLOCATIONS	66	1,279	1,188	2,766	2,104	29,017	435	833	590	1,992
LESS: FIXED COSTS (& ADJUSTMENTS)	3,981	2,116	2,250	6,058	1,860	25,759	1,231	114	780	20,844
CARRY-FORWARD	(3,915)	(837)	(1,062)	(3,292)	244	3,258	(796)	719	(190)	(18,852)
PROPOSED COSTS	(3,849)	442	126	(526)	2,348	32,275	(361)	1,552	400	(16,860)

SUMMARY SCHEDULE

County of Yuba
 OMB A87 Cost Allocation Plan

FY 2005/2006
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Department	151-9400 SHERIFF AUTO	155-8500 WORKERS COMP	156-8800 LAB INS	157-8400 HEALTH PLAN	158-8600 GENERAL INSURANCE	159-8700 UNEMPLOY INS	160-9300 SHORT TERM	161-8100 SECURITY MIN	168-9700 YUBA CO RDA	711-9986 LAFCO
1 BUILDING USE ALLOW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT USE ALLOW	0	0	0	0	0	0	0	0	0	0
3 0101 BOS MISC EXPEND	141	456	271	1,685	23	43	8	0	0	0
4 0901 BLD & GRD ENERGY	0	0	0	0	0	0	0	0	0	0
5 0300 PERSONNEL/ RISK MGMT	0	17,698	15,541	25,435	5,184	9,255	0	0	0	0
6 0400 AUDITOR	1,276	1,288	1,174	2,122	420	601	426	60	253	984
7 0500 TREASURER/ TAX COLLEC	1,092	120	179	159	27	43	58	0	8	198
8 0700 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	190
9 0900 BUILDING & GROUNDS	0	0	0	0	0	0	0	0	0	(73)
10 0950 CUSTODIAL	0	0	0	0	0	0	0	0	0	0
11 1800 ADMIN SERVICES	0	336	284	54	118	23	0	0	0	1,144
12 1900 INFORMATION SERVICES	0	0	0	0	0	0	0	0	0	0
13 1700 COUNTY ADMIN	721	2,326	1,381	8,607	115	221	39	0	0	0
TOTAL CURRENT ALLOCATIONS	3,230	22,224	18,830	38,062	5,887	10,186	531	60	261	2,443
LESS: FIXED COSTS (& ADJUSTMENTS)	6,079	12,474	11,541	25,561	6,269	2,623	714	229	1,190	249
CARRY-FORWARD	(2,849)	9,750	7,289	12,501	(382)	7,563	(183)	(169)	(929)	2,194
PROPOSED COSTS	381	31,974	26,119	50,563	5,505	17,749	348	(109)	(668)	4,637

SUMMARY SCHEDULE

County of Yuba
OMB A87 Cost Allocation Plan

FY 2005/2006
2/6/2007

Department	725-9901 F.R AQMD	999-7100 SUPERIOR COURT	CLINIC	SCHOOLS	SPECIAL DISTRICT	TRUSTS	ALL OTHER	2nd Allocation Orphans	Total
1 BUILDING USE ALLOW	\$0	\$31,503	\$0	\$15,517	\$6,350	\$0	\$54,762	\$0	\$569,982
2 EQUIPMENT USE ALLOW	11,724	4,491	0	0	0	0	0	0	225,438
3 0101 BOS MISC EXPEND	0	956	0	0	0	0	0	0	28,704
4 0901 BLD & GRD ENERGY	0	27,357	0	5,000	0	0	24,956	0	691,607
5 0300 PERSONNEL/ RISK MGMT	0	0	0	0	0	0	0	0	456,166
6 0400 AUDITOR	2,364	23,693	0	73,289	29,499	121,623	21,287	0	575,117
7 0500 TREASURER/ TAX COLLEC	1,655	8,882	0	167	2,285	88,945	1,888	0	244,570
8 0700 COUNTY COUNSEL	0	28	0	0	6,632	0	6,158	0	372,688
9 0900 BUILDING & GROUNDS	0	25,054	3,199	5,623	0	0	26,470	0	520,243
10 0950 CUSTODIAL	2,350	20,823	0	13,028	0	0	39,592	0	423,259
11 1800 ADMIN SERVICES	1,168	8,665	1,665	0	0	0	6,134	0	504,370
12 1900 INFORMATION SERVICES	1,447	2,957	0	0	3,411	0	3,118	0	1,718,572
13 1700 COUNTY ADMIN	0	4,880	0	0	0	0	0	0	358,660
TOTAL CURRENT ALLOCATIONS	20,708	159,289	4,864	112,624	50,177	210,568	184,365	0	6,689,376
LESS: FIXED COSTS (& ADJUSTMENTS)	56,469	211,525	0	105,536	48,613	121,830	412,660	0	5,875,478
CARRY-FORWARD	(35,761)	(52,236)	0	7,088	1,564	88,738	(228,295)	0	808,669
PROPOSED COSTS	(15,053)	107,053	4,864	119,712	51,741	299,306	(43,930)	0	7,498,045