



**BETTY T. YEE**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Yuba  
Marysville, California**

**Date: September 25, 2015  
Filing Ref: YUB16**

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 **Summary Schedule** (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     | 10. Automotive Service (ISF)              |
| 2. Buildings & Grounds – Energy | 11. Workers’ Compensation (ISF)           |
| 3. Auditor Controller           | 12. Liability Insurance (ISF)             |
| 4. County Counsel               | 13. Health Insurance (ISF)                |
| 5. Building & Grounds           | 14. General Insurance (ISF)               |
| 6. Custodial Services           | 15. Unemployment Insurance (ISF)          |
| 7. Administrative Services      | 16. Short-Term Disability Insurance (ISF) |
| 8. Information Technology       | 17. Network Infrastructure (ISF)          |
| 9. County Administrator         |   |

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:** None.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF YUBA**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by Anita Dagan for

Richard Eberle

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

Name  
Auditor-Controller

Title

9/28/2015

9/28/2015

Date

Date

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

cc: State and Federal Agencies

Attachment

**County of Yuba  
OMB A87 Cost Allocation Plan**

FY 2013/2014  
12/19/2014

Summary Schedule

Department	0100 COUNTY BOARD	0200 CLERK RECORDER	0600 ASSESSOR	0800 ELECTIONS	1200 CAPITAL IMP	1400 INDUST DEV	1500 SURVEYOR	1600 CD ADM & FIN	1701 BOARD CLERK	1702 ECONOMIC DEV
1 BUILDING USE ALLOW	\$33,143	\$23,138	\$28,314	\$0	\$50,579	\$0	\$0	\$41,538	\$11,524	\$0
2 EQUIPMENT USE ALLOW	7,525	9,104	7,691	65,724	0	0	0	9,935	2,914	0
3 0101 BOS MISC EXPEND	359	679	1,267	388	0	0	305	1,077	193	192
4 0901 BLD & GRD ENERGY	21,765	15,195	18,594	0	11,606	0	0	27,279	7,568	0
5 0300 PERS/ RISK MGT	2,896	4,055	9,847	2,317	0	0	2,317	6,951	1,738	579
6 0400 AUDITOR	2,071	8,982	4,607	3,203	96	0	1,940	4,243	1,622	1,066
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	94,178	8,308	20,919	6,935	0	0	0	13,433	10,160	450
9 0900 BUILD & GROUNDS	32,509	20,945	22,835	883	10,074	0	41	33,300	9,494	10
10 0950 CUSTODIAL	15,161	10,585	12,951	0	0	0	0	19,001	5,272	0
11 1800 ADM SVCS	1,801	16,990	5,296	1,576	0	0	1,276	5,757	785	804
12 1900 INFORMATION SVCS	18,149	45,205	132,789	74,595	0	0	3	60,114	16,777	166
13 1700 COUNTY ADMIN	18,560	2,977	6,701	1,700	0	0	1,586	4,982	1,141	556
<b>Total Current Allocations</b>	<b>248,118</b>	<b>166,162</b>	<b>271,808</b>	<b>157,321</b>	<b>72,355</b>	<b>0</b>	<b>7,467</b>	<b>227,608</b>	<b>69,188</b>	<b>3,823</b>
<b>Less: Prior Year Allocations</b>	<b>282,450</b>	<b>203,940</b>	<b>274,324</b>	<b>163,146</b>	<b>151,204</b>	<b>475</b>	<b>9,993</b>	<b>173,673</b>	<b>59,015</b>	<b>3,129</b>
<b>Carry-Forward</b>	<b>(34,332)</b>	<b>(37,778)</b>	<b>(2,516)</b>	<b>(5,825)</b>	<b>(78,849)</b>	<b>(475)</b>	<b>(2,526)</b>	<b>53,935</b>	<b>10,173</b>	<b>694</b>
<b>Proposed Costs</b>	<b>\$213,786</b>	<b>\$128,384</b>	<b>\$269,293</b>	<b>\$151,496</b>	<b>\$(6,495)</b>	<b>\$(475)</b>	<b>\$4,940</b>	<b>\$281,543</b>	<b>\$79,360</b>	<b>\$4,517</b>

**County of Yuba  
OMB A87 Cost Allocation Plan**

FY 2013/2014  
12/19/2014

Summary Schedule

Department	2300 PUBLIC DEFENDER	2400 GRAND JURY	2701 SHERIFF BOAT PAT	2703 SHERIFF CCAP	2710 SHERIFF GUN	3100 PROBATION	3101/09 VICT WIT	3110 PROB REV & REC	3115 V.W. ELDER	3116 J.A.I.B.G
1 BUILDING USE ALLOW	\$0	\$0	\$0	\$0	\$0	\$20,442	\$3,588	\$0	\$0	\$0
2 EQUIPMENT USE ALLOW	0	0	0	0	0	1,872	2,244	437	0	0
3 0101 BOS MISC EXPEND	0	31	242	0	0	4,103	340	1	0	101
4 0901 BLD & GRD ENERGY	0	0	0	0	0	80,365	19,048	0	0	0
5 0300 PERS/ RISK MGT	0	0	0	0	0	33,595	5,792	0	0	0
6 0400 AUDITOR	1,002	1,265	825	0	0	15,116	4,679	0	0	474
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	0	7,770	0	0	0	28,179	0	0	0	0
9 0900 BUILD & GROUNDS	0	0	0	0	0	18,093	16,176	0	0	0
10 0950 CUSTODIAL	0	0	0	0	0	23,372	21,925	0	0	0
11 1800 ADM SVCS	(37)	2,812	1,013	0	0	48,145	1,460	(176)	0	424
12 1900 INFORMATION SVCS	0	5	0	0	0	113,749	15,259	0	0	0
13 1700 COUNTY ADMIN	0	42	334	0	0	22,560	3,383	2	0	140
<b>Total Current Allocations</b>	<b>965</b>	<b>11,925</b>	<b>2,413</b>	<b>0</b>	<b>0</b>	<b>409,592</b>	<b>93,894</b>	<b>265</b>	<b>0</b>	<b>1,138</b>
<b>Less: Prior Year Allocations</b>	<b>1,316</b>	<b>71,266</b>	<b>19,670</b>	<b>186</b>	<b>568</b>	<b>299,527</b>	<b>130,537</b>	<b>878</b>	<b>0</b>	<b>402</b>
<b>Carry-Forward</b>	<b>(351)</b>	<b>(59,341)</b>	<b>(17,257)</b>	<b>(186)</b>	<b>(568)</b>	<b>110,065</b>	<b>(36,643)</b>	<b>(613)</b>	<b>0</b>	<b>736</b>
<b>Proposed Costs</b>	<b>\$613</b>	<b>\$(47,416)</b>	<b>\$(14,843)</b>	<b>\$(186)</b>	<b>\$(568)</b>	<b>\$519,657</b>	<b>\$57,252</b>	<b>\$(349)</b>	<b>\$0</b>	<b>\$1,875</b>

**County of Yuba**  
**OMB A87 Cost Allocation Plan**

FY 2013/2014  
12/19/2014

Summary Schedule

Department	3117 CRIME PREVENT	3120 YOYG	3150 PROB FAMILY	3151 PROB CHILD	3200 STATE CORR SCHOOL	3300 DRAIN DITCH	3400 AG COMM	3500 BUILDING INSPECTOR	3600 CODE ENF	3700 JUV TRAFFIC
1 BUILDING USE ALLOW	\$0	\$0	\$0	\$0	\$0	\$0	\$17,030	\$20,313	\$9,930	\$0
2 EQUIPMENT USE ALLOW	574	0	0	0	0	0	5,307	6,518	2,255	0
3 0101 BOS MISC EXPEND	175	212	129	0	0	0	968	809	200	0
4 0901 BLD & GRD ENERGY	0	0	0	0	0	0	11,184	13,340	6,521	0
5 0300 PERS/ RISK MGT	579	1,158	0	0	0	0	4,634	4,055	1,738	0
6 0400 AUDITOR	799	1,052	1,496	0	5	491	3,461	5,287	2,606	128
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	0	0	0	0	0	0	3,007	1,041	3,491	0
9 0900 BUILD & GROUNDS	10	20	0	0	0	0	13,659	16,266	7,947	0
10 0950 CUSTODIAL	0	0	0	0	0	0	7,202	9,292	4,542	0
11 1800 ADM SVCS	737	902	537	0	0	0	4,103	3,369	818	(2)
12 1900 INFORMATION SVCS	1	1	0	0	0	0	57,308	56,105	2,405	0
13 1700 COUNTY ADMIN	533	875	178	0	0	0	3,667	3,156	1,150	0
<b>Total Current Allocations</b>	<b>3,408</b>	<b>4,221</b>	<b>2,339</b>	<b>0</b>	<b>5</b>	<b>491</b>	<b>131,530</b>	<b>139,552</b>	<b>43,603</b>	<b>126</b>
Less: Prior Year Allocations	6,775	0	1,385	0	22	2,225	94,225	105,617	45,328	107
Carry-Forward	(3,367)	0	954	0	(17)	(1,734)	37,305	33,935	(1,725)	19
<b>Proposed Costs</b>	<b>\$40</b>	<b>\$4,221</b>	<b>\$3,293</b>	<b>\$0</b>	<b>\$(11)</b>	<b>\$(1,242)</b>	<b>\$168,835</b>	<b>\$173,487</b>	<b>\$41,878</b>	<b>\$144</b>

**County of Yuba**  
**OMB A87 Cost Allocation Plan**

FY 2013/2014  
12/19/2014

**Summary Schedule**

Department	4100 PUBLIC GUARDIAN	4200 EMER SVCS	4300 PLANNING	4400 ANIMAL CARE SVCS	4720 HEALTH/ CMSP	4800 ENV HEALTH	4900 REFUSE DISP	5400 GENERAL RELIEF	5800 BI- CO VETS	6000 LIBRARY
1 BUILDING USE ALLOW	\$3,097	\$5,165	\$0	\$40,863	\$0	\$0	\$0	\$0	\$0	\$41,223
2 EQUIPMENT USE ALLOW	905	14,518	264	2,928	0	4,195	0	0	272	14,942
3 0101 BOS MISC EXPEND	227	387	318	581	99	931	0	0	200	403
4 0901 BLD & GRD ENERGY	2,034	3,392	0	0	0	0	0	0	(375)	89,875
5 0300 PERS/ RISK MGT	1,158	1,738	2,317	4,055	0	5,792	0	0	1,738	5,213
6 0400 AUDITOR	11,234	2,182	7,130	5,821	32	4,226	5	0	2,361	4,239
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	87,531	3,781	7,627	0	0	689	0	0	0	154
9 0900 BUILD & GROUNDS	2,780	5,750	446	37,053	0	260	0	0	2,310	21,372
10 0950 CUSTODIAL	1,416	2,363	0	0	0	0	0	0	0	37,355
11 1800 ADM SVCS	939	3,230	1,647	2,987	413	3,819	0	0	823	1,703
12 1900 INFORMATION SVCS	5,843	70,455	35,524	753	0	5,856	0	0	17,503	52,143
13 1700 COUNTY ADMIN	896	2,106	1,604	2,841	136	4,198	0	0	1,150	3,179
<b>Total Current Allocations</b>	<b>118,060</b>	<b>115,067</b>	<b>56,875</b>	<b>97,881</b>	<b>680</b>	<b>29,965</b>	<b>5</b>	<b>0</b>	<b>25,981</b>	<b>271,802</b>
<b>Less: Prior Year Allocations</b>	<b>102,974</b>	<b>81,497</b>	<b>93,564</b>	<b>117,749</b>	<b>557</b>	<b>71,526</b>	<b>12</b>	<b>1,718</b>	<b>56,797</b>	<b>351,976</b>
<b>Carry-Forward</b>	<b>15,086</b>	<b>33,570</b>	<b>(36,689)</b>	<b>(19,868)</b>	<b>123</b>	<b>(41,561)</b>	<b>(7)</b>	<b>(1,718)</b>	<b>(30,816)</b>	<b>(80,174)</b>
<b>Proposed Costs</b>	<b>\$133,147</b>	<b>\$148,638</b>	<b>\$20,186</b>	<b>\$78,012</b>	<b>\$803</b>	<b>\$(11,595)</b>	<b>\$(1)</b>	<b>\$(1,718)</b>	<b>\$(4,835)</b>	<b>\$191,628</b>

**County of Yuba  
OMB A87 Cost Allocation Plan**

FY 2013/2014  
12/19/2014

Summary Schedule

Department	6001 LITERACY PROGRAM	6100 SUBSIDIES	6300 AG EXT	6700 HOUSING	6800 LONG TERM DEBT	6900 CONTIN	9202 RURAL HEALTH	100- 5200/5300 SOC SVCS	102-9100/04 PUBLIC WORKS	103-7100, 05, 06, 20,7400 SUP CT
1 BUILDING USE ALLOW	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,657
2 EQUIPMENT USE ALLOW	0	0	0	791	0	0	0	0	0	0
3 0101 BOS MISC EXPEND	0	0	0	298	0	0	0	21,312	4,023	2,855
4 0901 BLD & GRD ENERGY	0	0	0	0	0	0	0	(34,455)	0	203,080
5 0300 PERS/ RISK MGT	0	0	0	3,475	0	0	0	154,075	23,748	38,808
6 0400 AUDITOR	0	0	35	2,289	0	0	0	120,396	27,615	21,334
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	5,062	0	0
8 0700 COUNTY COUNSEL	0	0	0	18,960	0	0	0	81,844	20,362	0
9 0900 BUILD & GROUNDS	0	0	439	61	0	0	0	105,757	553	13,411
10 0950 CUSTODIAL	0	0	0	0	0	0	0	138,987	0	42,422
11 1800 ADM SVCS	0	0	0	1,159	0	0	0	101,238	17,105	25,101
12 1900 INFORMATION SVCS	0	0	0	88,967	0	0	0	565,054	120,494	(6,287)
13 1700 COUNTY ADMIN	0	0	0	2,159	0	0	0	163,197	17,496	23,461
<b>Total Current Allocations</b>	<b>0</b>	<b>0</b>	<b>474</b>	<b>118,160</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,422,466</b>	<b>231,397</b>	<b>415,843</b>
Less: Prior Year Allocations	265	70	406	46,950	0	14	282	1,455,620	258,813	207,556
Carry-Forward	(265)	(70)	68	71,210	0	(14)	(282)	(33,154)	(27,416)	208,287
<b>Proposed Costs</b>	<b>\$(265)</b>	<b>\$(70)</b>	<b>\$542</b>	<b>\$189,370</b>	<b>\$0</b>	<b>\$(14)</b>	<b>\$(282)</b>	<b>\$1,389,312</b>	<b>\$203,980</b>	<b>\$624,129</b>

**County of Yuba  
OMB A87 Cost Allocation Plan**

FY 2013/2014  
12/19/2014

Summary Schedule

Department	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	108-2522 CHILD ABUSE	108-2700 SHERIFF	108-2900 JAIL	108-3000 JUVENILE HALL
1 BUILDING USE ALLOW	\$0	\$0	\$0	\$0	\$14,919	\$0	\$0	\$72,514	\$146,870	\$80,804
2 EQUIPMENT USE ALLOW	0	0	12,544	0	1,778	0	0	56,018	18,422	1,585
3 0101 BOS MISC EXPEND	0	17	3,069	3,013	1,915	0	0	9,900	7,980	3,410
4 0901 BLD & GRD ENERGY	0	0	(4,409)	(7,789)	58,652	0	0	156,383	308,861	10,206
5 0300 PERS/ RISK MGT	0	0	19,115	21,432	10,426	0	0	83,988	42,284	34,754
6 0400 AUDITOR	893	246	18,344	17,698	6,536	0	0	41,554	27,189	16,857
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	0	0	0	9,373	917	0	0	76,910	0	0
9 0900 BUILD & GROUNDS	470	0	5,716	9,996	14,278	0	0	62,714	118,190	58,504
10 0950 CUSTODIAL	0	0	44,254	(21,780)	16,760	0	0	0	0	(14,967)
11 1800 ADM SVCS	0	70	12,786	12,357	11,168	0	0	95,024	64,615	61,426
12 1900 INFORMATION SVCS	0	0	49,080	23,757	18,702	0	0	510,269	3,350	31,627
13 1700 COUNTY ADMIN	0	23	13,850	14,937	7,886	0	0	55,908	32,279	22,187
<b>Total Current Allocations</b>	<b>1,363</b>	<b>356</b>	<b>174,349</b>	<b>82,993</b>	<b>163,936</b>	<b>0</b>	<b>0</b>	<b>1,221,184</b>	<b>770,038</b>	<b>306,393</b>
Less: Prior Year Allocations	1,869	42	251,747	138,140	177,467	0	0	767,180	1,132,334	168,473
Carry-Forward	(506)	314	(77,398)	(55,147)	(13,531)	0	0	454,004	(362,296)	137,920
<b>Proposed Costs</b>	<b>\$857</b>	<b>\$669</b>	<b>\$96,952</b>	<b>\$27,846</b>	<b>\$150,406</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,675,188</b>	<b>\$407,742</b>	<b>\$444,313</b>

**County of Yuba  
OMB A87 Cost Allocation Plan**

FY 2013/2014  
12/19/2014

**Summary Schedule**

Department	108-7400 BAILIFFS	109-0109 CO AUTH-IHSS	110-5500 FIRST FIVE YUBA	111-8900 DRUG GRANT	112-7000 CRIM JUST	113- 8012/8013 HOME PROGRAM	115- 8010/8011 CDBG- SUTTER	116- 8004/8005 CDBG- NGBHD	117-8000 COMM ACTION	117/122- 8001/8013 CDBG
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	179
3 0101 BOS MISC EXPEND	487	371	230	30	0	59	20	56	5	551
4 0901 BLD & GRD ENERGY	0	0	0	0	0	0	0	0	0	0
5 0300 PERS/ RISK MGT	0	0	1,738	0	0	0	0	0	0	0
6 0400 AUDITOR	705	692	3,873	423	141	401	1,064	198	445	897
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	0	59	0	0	0	0	0	0	0	0
9 0900 BUILD & GROUNDS	0	0	621	0	0	0	0	0	296	498
10 0950 CUSTODIAL	0	0	0	0	0	0	0	0	0	0
11 1800 ADM SVCS	2,040	1,552	1,016	126	0	246	72	234	20	2,297
12 1900 INFORMATION SVCS	0	0	12,234	0	0	0	66	0	0	28
13 1700 COUNTY ADMIN	672	512	1,191	42	0	81	28	77	7	760
<b>Total Current Allocations</b>	<b>3,904</b>	<b>3,186</b>	<b>20,903</b>	<b>621</b>	<b>141</b>	<b>787</b>	<b>1,250</b>	<b>565</b>	<b>772</b>	<b>5,209</b>
Less: Prior Year Allocations	0	2,052	8,583	2,530	118	755	1,066	5,128	1,004	1,144
Carry-Forward	0	1,134	12,320	(1,909)	23	32	184	(4,563)	(232)	4,065
<b>Proposed Costs</b>	<b>\$3,904</b>	<b>\$4,320</b>	<b>\$33,223</b>	<b>\$(1,288)</b>	<b>\$164</b>	<b>\$818</b>	<b>\$1,434</b>	<b>\$(3,999)</b>	<b>\$540</b>	<b>\$9,275</b>

**County of Yuba  
OMB A87 Cost Allocation Plan**

FY 2013/2014  
12/19/2014

Summary Schedule

Department	118-8001 HCD EXPENSE	119-8002 PROG INCOME EXP	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	151-9400 SHERIFF AUTO	152-0000 MOBILE COMM VEH
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	0	0	410	281	31	33	0	25	507	5
4 0901 BLD & GRD ENERGY	0	0	0	0	0	0	0	0	0	0
5 0300 PERS/ RISK MGT	0	0	0	1,158	0	0	0	0	0	0
6 0400 AUDITOR	2,210	1,730	1,354	5,136	1,749	383	0	1,146	3,415	1
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	0	0	0	4,272	0	0	0	0	0	0
9 0900 BUILD & GROUNDS	0	0	0	8,615	0	0	0	0	0	0
10 0950 CUSTODIAL	0	0	0	(1,109)	0	0	0	0	0	0
11 1800 ADM SVCS	0	(3)	1,718	8,352	165	171	0	(6,231)	2,122	22
12 1900 INFORMATION SVCS	0	0	0	1,123	0	0	0	0	0	5
13 1700 COUNTY ADMIN	0	0	566	970	43	45	0	34	699	7
<b>Total Current Allocations</b>	<b>2,210</b>	<b>1,726</b>	<b>4,049</b>	<b>28,801</b>	<b>1,988</b>	<b>632</b>	<b>0</b>	<b>(5,026)</b>	<b>6,743</b>	<b>41</b>
Less: Prior Year Allocations	0	0	2,214	32,418	(2,082)	371	4,496	(23,892)	4,918	4
Carry-Forward	0	0	1,835	(3,617)	4,070	261	(4,496)	18,866	1,825	37
<b>Proposed Costs</b>	<b>\$2,210</b>	<b>\$1,726</b>	<b>\$5,883</b>	<b>\$25,184</b>	<b>\$6,058</b>	<b>\$894</b>	<b>\$(4,496)</b>	<b>\$13,841</b>	<b>\$8,567</b>	<b>\$77</b>

**County of Yuba**  
**OMB A87 Cost Allocation Plan**

FY 2013/2014  
12/19/2014

Summary Schedule

Department	154-9800 ISF- NETWORK INFRA	155-8500 WORKERS COMP	156-8800 LIAB INS	157-8400 HEALTH PLAN	158-8600 GENERAL INS	159-8700 UNEMPLOY INS	160-9300 SHORT TERM	161-8100 MIN SECURITY	168-9700 YUBA CO RDA	169-0000 OH- RDA SUCC AGN LIH
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	206	1,300	546	10,751	61	30	38	0	0	46
4 0901 BLD & GRD ENERGY	0	0	0	0	0	0	0	0	0	0
5 0300 PERS/ RISK MGT	0	0	0	0	0	0	0	0	0	0
6 0400 AUDITOR	305	2,323	1,855	4,698	492	707	778	0	0	12
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
9 0900 BUILD & GROUNDS	0	0	0	0	0	0	0	0	0	0
10 0950 CUSTODIAL	0	0	0	0	0	0	0	0	0	0
11 1800 ADM SVCS	864	5,543	2,371	44,996	255	126	157	0	0	194
12 1900 INFORMATION SVCS	0	31	31	21	10	10	0	0	0	0
13 1700 COUNTY ADMIN	285	1,793	754	14,831	84	42	52	0	0	64
<b>Total Current Allocations</b>	<b>1,660</b>	<b>10,990</b>	<b>5,558</b>	<b>75,297</b>	<b>902</b>	<b>915</b>	<b>1,024</b>	<b>0</b>	<b>0</b>	<b>317</b>
Less: Prior Year Allocations	0	3,661	765	25,083	483	517	716	449	183	0
Carry-Forward	0	7,329	4,793	50,214	419	398	308	(449)	(183)	0
<b>Proposed Costs</b>	<b>\$1,660</b>	<b>\$18,319</b>	<b>\$10,350</b>	<b>\$125,511</b>	<b>\$1,322</b>	<b>\$1,313</b>	<b>\$1,333</b>	<b>\$(449)</b>	<b>\$(183)</b>	<b>\$317</b>

**County of Yuba**  
**OMB A87 Cost Allocation Plan**

FY 2013/2014  
12/19/2014

Summary Schedule

Department	711-9986 LAFCO	725-9900 F.R AQMD	727-9901 FRAQMD	CLINIC	CSA's	SCHOOLS	SPECIAL DISTRICT	TRUSTS	ALL OTHER	2nd Allocation Orphans
1 BUILDING USE ALLOW	\$0	\$0	\$0	\$0	\$0	\$31,836	\$0	\$0	\$2,192	\$0
2 EQUIPMENT USE ALLOW	0	0	0	0	0	0	0	0	0	0
3 0101 BOS MISC EXPEND	0	0	0	0	0	0	0	0	0	0
4 0901 BLD & GRD ENERGY	0	0	0	0	0	39,759	0	0	0	0
5 0300 PERS/ RISK MGT	0	0	0	0	0	0	0	0	1,158	0
6 0400 AUDITOR	0	0	0	0	9,594	80,860	48,768	0	101,492	0
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	0	0	0	0	0	0	3,559	0	2,776	0
9 0900 BUILD & GROUNDS	82	0	0	24,026	0	5,997	0	0	30,821	0
10 0950 CUSTODIAL	0	0	0	0	0	19,918	0	0	(16,800)	0
11 1800 ADM SVCS	(2)	(23)	(10)	8,919	0	0	11,685	0	(45)	0
12 1900 INFORMATION SVCS	15,319	(926)	5,371	291	0	3,774	282,110	0	(76,952)	0
13 1700 COUNTY ADMIN	0	0	0	0	0	0	150	0	4,072	0
<b>Total Current Allocations</b>	<b>15,400</b>	<b>(949)</b>	<b>5,361</b>	<b>33,236</b>	<b>9,594</b>	<b>182,144</b>	<b>346,271</b>	<b>0</b>	<b>48,715</b>	<b>0</b>
Less: Prior Year Allocations	11,950	95,943	101	46,627	0	68,771	45,834	120,432	186,526	0
Carry-Forward	3,450	(96,892)	5,260	(13,391)	0	113,373	300,437	(120,432)	(137,811)	0
<b>Proposed Costs</b>	<b>\$18,849</b>	<b>\$(97,841)</b>	<b>\$10,620</b>	<b>\$19,845</b>	<b>\$9,594</b>	<b>\$295,517</b>	<b>\$646,709</b>	<b>\$(120,432)</b>	<b>\$(89,096)</b>	<b>\$0</b>

**County of Yuba**  
**OMB A87 Cost Allocation Plan**

FY 2013/2014  
12/19/2014

**Summary Schedule**

Department	Total
1 BUILDING USE ALLOW	\$750,677
2 EQUIPMENT USE ALLOW	251,440
3 0101 BOS MISC EXPEND	88,787
4 0901 BLD & GRD ENERGY	1,057,678
5 0300 PERS/ RISK MGT	540,422
6 0400 AUDITOR	682,577
7 0500 TREAS/ TAX COLL	5,062
8 0700 COUNTY COUNSEL	516,686
9 0900 BUILD & GROUNDS	733,281
10 0950 CUSTODIAL	378,122
11 1800 ADM SVCS	604,946
12 1900 INFORMATION SVCS	2,428,267
13 1700 COUNTY ADMIN	471,576
<b>Total Current Allocations</b>	<u>8,509,522</u>
Less: Prior Year Allocations	<u>8,235,849</u>
Carry-Forward	<u>250,040</u>
<b>Proposed Costs</b>	<u><u>\$8,759,562</u></u>