



BETTY T. YEE
California State Controller
Division of Accounting and Reporting

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Yuba
Marysville, California

Date: September 14, 2016
Filing Ref: YUB17

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 **2016-17** 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 the **Summary Schedule** (attached) are formally approved as actual costs for the **2014-15** fiscal year and as estimated costs for the **2016-17** 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, 2016**, 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 | 10. County Administrator |
| 2. Buildings & Grounds – Energy | 11. Automotive Service (ISF) |
| 3. Personnel & Risk Management | 12. Workers' Compensation (ISF) |
| 4. Auditor Controller | 13. Liability Insurance (ISF) |
| 5. County Counsel | 14. Health Insurance (ISF) |
| 6. Building & Grounds | 15. General Insurance (ISF) |
| 7. Custodial Services | 16. Unemployment Insurance (ISF) |
| 8. Administrative Services | 17. Short-Term Disability Insurance (ISF) |
| 9. Information Technology | 18. Network Infrastructure (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 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 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: There are no adjustments in the 2016-17 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

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

9-19-2016

9-19-2016

Date

Date

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

cc: State and Federal Agencies

Attachment

County of Yuba
2 CFR Part 200 Cost Allocation Plan

FY 2014/2015
1/4/2016

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 DEPRECIATION	\$54,571	\$38,098	\$46,620	\$0	\$103,885	\$0	\$0	\$68,394	\$18,974	\$0
2 EQUIPMENT DEPRECIATION	0	2,201	0	0	0	0	0	2,203	0	0
3 0101 BOS MISC EXPEND	340	528	1,150	336	0	0	389	886	178	176
4 0901 BLD & GRD ENERGY	21,438	14,967	18,315	0	13,776	0	0	26,868	7,454	0
5 0300 PERS/ RISK MGT	4,142	4,957	12,629	3,599	0	0	3,259	9,031	1,630	815
6 0400 AUDITOR	2,107	8,518	4,707	2,501	98	0	1,732	8,088	1,102	769
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	196,917	2,477	21,385	8,098	0	0	0	5,176	15,427	120
9 0900 BUILD & GROUNDS	25,321	14,790	15,952	1,664	43,938	0	2	26,248	6,660	0
10 0950 CUSTODIAL	15,778	11,015	13,479	0	0	0	0	19,775	5,486	0
11 1800 ADM SVCS	2,316	3,232	6,293	2,535	35,743	0	2,108	4,827	954	916
12 1900 INFORMATION SVCS	48,223	43,976	173,111	42,275	787	0	9	239,418	30,505	2
13 1700 COUNTY ADMIN	22,394	3,706	9,128	2,614	0	0	2,505	6,631	1,226	753
Total Current Allocations	393,548	148,465	322,769	63,621	198,207	0	10,003	417,546	89,596	3,552
Less: Prior Year Allocations	236,933	217,009	296,925	150,997	122,905	97	8,079	212,262	74,553	2,651
Carry-Forward	156,615	(68,544)	25,844	(87,376)	75,302	(97)	1,924	205,284	15,043	901
Proposed Costs	\$550,163	\$79,921	\$348,613	\$(23,755)	\$273,510	\$(97)	\$11,928	\$622,830	\$104,640	\$4,453

**County of Yuba
2 CFR Part 200 Cost Allocation Plan**

FY 2014/2015
1/4/2016

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 DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$6,617	\$7,102	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	783	0	0	0
3 0101 BOS MISC EXPEND	0	34	204	0	0	3,794	414	0	25	115
4 0901 BLD & GRD ENERGY	0	0	0	0	0	70,864	17,816	0	0	0
5 0300 PERS/ RISK MGT	0	0	1,630	0	0	38,839	6,722	0	0	0
6 0400 AUDITOR	812	692	859	0	0	14,905	3,371	0	86	242
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	0	1,058	0	0	0	7,383	0	0	0	0
9 0900 BUILD & GROUNDS	(60)	0	1	0	0	18,526	16,686	0	0	0
10 0950 CUSTODIAL	0	0	0	0	0	1,469	14,728	0	0	0
11 1800 ADM SVCS	0	173	1,082	0	0	27,080	2,389	0	125	584
12 1900 INFORMATION SVCS	0	0	36	0	0	169,074	20,350	0	0	0
13 1700 COUNTY ADMIN	0	55	1,268	0	0	28,489	4,538	0	40	186
Total Current Allocations	752	2,012	5,079	0	0	387,039	94,900	0	275	1,126
Less: Prior Year Allocations	916	3,336	1,163	0	417	369,655	102,619	882	0	491
Carry-Forward	(164)	(1,324)	3,916	0	(417)	17,384	(7,719)	(882)	0	635
Proposed Costs	\$589	\$688	\$8,995	\$0	\$(417)	\$404,424	\$87,181	\$(882)	\$275	\$1,760

**County of Yuba
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Summary Schedule

Department	3117 CRIME PREVENT	3120 YOBBG	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 DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$28,040	\$33,447	\$16,350	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	1,737	0	0	0
3 0101 BOS MISC EXPEND	146	136	63	0	0	0	842	1,029	2	0
4 0901 BLD & GRD ENERGY	0	0	0	0	0	0	11,016	13,139	6,423	0
5 0300 PERS/ RISK MGT	815	340	0	0	0	0	6,383	8,691	0	0
6 0400 AUDITOR	506	320	1,119	0	18	321	3,168	6,511	881	39
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	1,257	36	11,141	0
9 0900 BUILD & GROUNDS	0	0	0	0	0	0	9,813	11,368	5,555	0
10 0950 CUSTODIAL	0	0	0	0	0	0	8,107	9,671	4,727	0
11 1800 ADM SVCS	764	1,006	362	0	0	131	4,550	5,819	9	1
12 1900 INFORMATION SVCS	2	1	0	0	0	0	20,654	18,383	28,676	0
13 1700 COUNTY ADMIN	705	416	101	0	0	0	5,036	6,667	3	0
Total Current Allocations	2,938	2,219	1,645	0	18	453	100,602	114,561	73,768	39
Less: Prior Year Allocations	596	758	2,162	0	5	346	84,141	103,243	54,526	221
Carry-Forward	2,342	1,461	(517)	0	13	107	16,461	11,318	19,242	(182)
Proposed Costs	\$5,279	\$3,679	\$1,128	\$0	\$31	\$559	\$117,063	\$125,878	\$93,010	\$(142)

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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 DEPRECIATION	\$5,099	\$8,504	\$0	\$70,221	\$0	\$0	\$0	\$0	\$681	\$50,398
2 EQUIPMENT DEPRECIATION	278	4,925	0	2,864	0	2,719	0	0	0	12,179
3 0101 BOS MISC EXPEND	157	321	361	533	0	805	45	0	189	269
4 0901 BLD & GRD ENERGY	2,003	3,341	0	0	0	0	0	0	0	82,863
5 0300 PERS/ RISK MGT	2,241	1,630	3,395	6,043	0	7,197	0	0	2,377	6,926
6 0400 AUDITOR	13,037	1,530	9,378	5,095	0	3,706	570	461	1,689	3,861
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	47,655	3,457	6,926	0	0	1,741	0	0	0	0
9 0900 BUILD & GROUNDS	2,370	4,588	401	26,376	0	4	0	0	1,031	32,906
10 0950 CUSTODIAL	1,474	2,459	0	0	0	0	0	0	959	36,109
11 1800 ADM SVCS	863	4,996	2,055	2,884	0	4,298	227	0	1,047	1,572
12 1900 INFORMATION SVCS	12,160	119,022	46,088	23,098	0	74,890	0	0	28,826	70,753
13 1700 COUNTY ADMIN	1,544	8,060	2,537	4,340	0	5,445	72	0	1,673	4,421
Total Current Allocations	88,881	162,831	71,140	141,454	0	100,606	914	461	38,472	302,257
Less: Prior Year Allocations	104,176	103,770	72,115	95,700	216	30,966	5	871	48,418	232,329
Carry-Forward	(15,295)	59,061	(975)	45,754	(216)	69,640	909	(410)	(9,946)	69,928
Proposed Costs	\$73,586	\$221,893	\$70,166	\$187,208	\$(216)	\$170,246	\$1,824	\$51	\$28,526	\$372,185

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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 DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65,541	\$0	\$16,720
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 0101 BOS MISC EXPEND	0	0	0	109	0	0	0	19,578	3,500	478
4 0901 BLD & GRD ENERGY	0	0	0	0	0	0	0	0	0	179,070
5 0300 PERS/ RISK MGT	0	0	0	1,562	0	0	0	222,175	29,672	68
6 0400 AUDITOR	0	0	12	902	0	0	0	122,093	32,846	135
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	8,514	0	0
8 0700 COUNTY COUNSEL	0	0	0	505	0	0	0	94,279	16,377	60
9 0900 BUILD & GROUNDS	0	0	0	42	0	0	0	113,697	628	55,974
10 0950 CUSTODIAL	0	0	0	0	0	0	0	111,234	0	44,083
11 1800 ADM SVCS	0	0	0	600	0	0	0	106,245	18,844	16,086
12 1900 INFORMATION SVCS	0	0	167	13,944	0	0	0	598,530	190,127	7,928
13 1700 COUNTY ADMIN	0	0	0	1,075	0	0	0	184,093	22,739	813
Total Current Allocations	0	0	179	18,740	0	0	0	1,645,978	314,734	321,416
Less: Prior Year Allocations	0	0	35	36,668	0	10	0	1,639,451	203,399	435,601
Carry-Forward	0	0	144	(17,928)	0	(10)	0	6,527	111,335	(114,185)
Proposed Costs	\$0	\$0	\$323	\$811	\$0	\$(10)	\$0	\$1,652,505	\$426,070	\$207,230

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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 DEPRECIATION	\$0	\$0	\$8,333	\$14,132	\$4,829	\$0	\$0	\$50,927	\$47,537	\$137,767
2 EQUIPMENT DEPRECIATION	0	0	14,166	0	0	0	0	12,042	7,085	0
3 0101 BOS MISC EXPEND	0	2	2,744	2,624	1,617	0	0	9,109	7,200	3,133
4 0901 BLD & GRD ENERGY	0	0	0	0	51,718	0	0	135,995	309,498	773
5 0300 PERS/ RISK MGT	0	0	23,494	25,123	11,068	0	0	82,024	73,604	40,876
6 0400 AUDITOR	943	250	21,392	19,097	7,409	0	0	38,435	33,577	18,206
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	0	0	0	3,126	1,022	0	0	29,712	0	0
9 0900 BUILD & GROUNDS	87	0	4,774	14,701	12,146	0	0	43,592	101,129	32,579
10 0950 CUSTODIAL	0	0	11,741	8,883	11,613	0	0	2,713	10,557	0
11 1800 ADM SVCS	0	10	14,652	14,061	12,735	0	0	74,713	77,215	41,595
12 1900 INFORMATION SVCS	0	0	129,117	15,140	82,866	0	0	335,746	84,127	44,742
13 1700 COUNTY ADMIN	0	3	17,959	18,703	8,985	0	0	61,940	54,005	28,591
Total Current Allocations	1,031	265	248,371	135,590	206,007	0	0	876,949	805,635	348,262
Less: Prior Year Allocations	2,754	63	240,611	103,952	186,991	0	0	923,878	1,011,808	267,605
Carry-Forward	(1,723)	202	7,760	31,638	19,016	0	0	(46,929)	(206,173)	80,657
Proposed Costs	\$(693)	\$468	\$256,131	\$167,228	\$225,022	\$0	\$0	\$830,020	\$599,461	\$428,918

**County of Yuba
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FY 2014/2015
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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 DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 0101 BOS MISC EXPEND	425	310	201	7	0	0	14	0	25	290
4 0901 BLD & GRD ENERGY	0	0	0	0	0	0	0	0	0	0
5 0300 PERS/ RISK MGT	5,432	0	2,444	0	0	0	0	0	0	0
6 0400 AUDITOR	3,498	758	3,927	269	223	0	3	0	6	69
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	3	0	72	0	0	0	0	0	0	0
10 0950 CUSTODIAL	0	0	0	0	0	0	0	0	0	0
11 1800 ADM SVCS	2,305	1,575	1,269	33	0	0	73	0	128	1,475
12 1900 INFORMATION SVCS	16	0	9,866	0	0	0	0	0	0	0
13 1700 COUNTY ADMIN	3,813	501	1,731	11	0	0	23	0	41	469
Total Current Allocations	15,491	3,144	19,510	320	223	0	114	0	199	2,303
Less: Prior Year Allocations	1,669	1,706	13,239	471	154	2,345	1,216	2,209	1,055	2,910
Carry-Forward	13,822	1,438	6,271	(151)	69	(2,345)	(1,102)	(2,209)	(856)	(607)
Proposed Costs	\$29,313	\$4,583	\$25,782	\$169	\$292	\$(2,345)	\$(987)	\$(2,209)	\$(656)	\$1,696

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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	151-8400 SHERIFF AUTO	152-0000 MOBILE COMM VEH
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 0101 BOS MISC EXPEND	0	0	3	229	32	32	0	2	529	3
4 0901 BLD & GRD ENERGY	0	0	0	0	0	0	0	0	0	0
5 0300 PERS/ RISK MGT	0	0	0	815	0	0	0	0	0	0
6 0400 AUDITOR	2,398	1,711	1,191	4,902	1,665	734	0	1,450	3,935	1
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	0	0	0	2,778	0	0	0	0	0	0
9 0900 BUILD & GROUNDS	0	0	0	(5,763)	0	0	0	0	0	0
10 0950 CUSTODIAL	0	0	0	1,850	0	0	0	0	0	0
11 1800 ADM SVCS	0	0	13	(10,393)	1,158	479	0	14,532	2,689	17
12 1900 INFORMATION SVCS	0	0	0	14,619	0	0	0	0	0	0
13 1700 COUNTY ADMIN	0	0	4	839	52	52	0	3	856	5
Total Current Allocations	2,398	1,711	1,211	9,875	2,907	1,296	0	15,986	8,008	26
Less: Prior Year Allocations	1,784	667	1,806	9,249	1,658	475	18	74,036	6,132	17
Carry-Forward	614	1,044	(595)	626	1,249	821	(18)	(58,050)	1,876	9
Proposed Costs	\$3,013	\$2,755	\$616	\$10,500	\$4,156	\$2,117	\$(18)	\$(42,063)	\$9,885	\$35

**County of Yuba
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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 DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 0101 BOS MISC EXPEND	275	1,214	441	9,534	53	26	32	0	0	0
4 0901 BLD & GRD ENERGY	0	0	0	0	0	0	0	0	0	0
5 0300 PERS/ RISK MGT	0	(576)	30,782	1,367	(7,146)	(3,057)	(632)	0	0	0
6 0400 AUDITOR	527	2,397	1,840	4,663	492	580	1,031	0	0	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	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	1,399	6,638	2,609	48,511	269	131	161	0	0	0
12 1900 INFORMATION SVCS	0	0	0	0	0	0	0	0	0	0
13 1700 COUNTY ADMIN	445	1,965	713	15,428	86	42	51	0	0	0
Total Current Allocations	2,646	11,638	36,385	79,503	(6,247)	(2,277)	643	0	0	0
Less: Prior Year Allocations	0	11,821	20,918	27,712	1,242	2,186	1,187	853	0	99
Carry-Forward	0	(183)	15,467	51,791	(7,489)	(4,463)	(544)	(853)	0	(99)
Proposed Costs	\$2,646	\$11,455	\$51,852	\$131,294	\$(13,735)	\$(6,741)	\$100	\$(853)	\$0	\$(99)

County of Yuba
2 CFR Part 200 Cost Allocation Plan

FY 2014/2015
 1/4/2016

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 DEPRECIATION	\$0	\$0	\$0	\$12,785	\$0	\$21,461	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	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	53,583	0	0	0	0
5 0300 PERS/ RISK MGT	0	0	0	0	0	0	0	0	(3,515)	0
6 0400 AUDITOR	0	0	0	0	11,956	77,090	42,914	0	99,416	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	1,533	0	162	0
9 0900 BUILD & GROUNDS	131	0	(1,100)	17,070	0	(15,284)	(35)	0	2,831	0
10 0950 CUSTODIAL	0	0	0	(42)	0	22,646	0	0	(3,460)	0
11 1800 ADM SVCS	0	3	1	0	0	0	181	0	127	0
12 1900 INFORMATION SVCS	10,192	(4,225)	21,703	2,337	0	0	9,015	0	82,173	0
13 1700 COUNTY ADMIN	0	0	0	0	0	0	861	0	0	0
Total Current Allocations	10,323	(4,222)	20,604	32,150	11,956	159,496	54,469	0	177,735	0
Less: Prior Year Allocations	3,128	4,667	(3,242)	53,650	0	200,632	106,124	0	110,284	0
Carry-Forward	7,195	(8,889)	23,846	(21,500)	0	(41,136)	(51,655)	0	67,451	0
Proposed Costs	\$17,517	\$(13,111)	\$44,450	\$10,650	\$11,956	\$118,361	\$2,814	\$0	\$245,185	\$0

County of Yuba
2 CFR Part 200 Cost Allocation Plan

FY 2014/2015
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Summary Schedule

Department	Total
1 BUILDING DEPRECIATION	\$937,012
2 EQUIPMENT DEPRECIATION	63,182
3 0101 BOS MISC EXPEND	77,234
4 0901 BLD & GRD ENERGY	1,040,920
5 0300 PERS/ RISK MGT	668,869
6 0400 AUDITOR	667,844
7 0500 TREAS/ TAX COLL	8,514
8 0700 COUNTY COUNSEL	479,809
9 0900 BUILD & GROUNDS	641,416
10 0950 CUSTODIAL	367,057
11 1800 ADM SVCS	572,879
12 1900 INFORMATION SVCS	2,858,250
13 1700 COUNTY ADMIN	551,447
Total Current Allocations	<u>8,934,433</u>
Less: Prior Year Allocations	<u>8,453,357</u>
Carry-Forward	466,199
Proposed Costs	<u><u>\$9,400,632</u></u>