



BETTY T. YEE
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Yuba
Marysville, CA

Date: September 20, 2017
Filing Ref: YUB18

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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 **Summary Schedule** (attached) are formally approved as actual costs for the **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, 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 200, 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 was a one-time adjustment in the 17-18 cost plan due to the elimination of the Buildings & Grounds-Energy division. The county has converted this cost center to the Utility ISF as of 7/1/2017.

SECTION IV: ACCEPTANCE

COUNTY OF YUBA

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Richard Eberle

**Jim Reisinger, Manager
Local Government Policy and Reporting
Local Govt Program and Services Division**

Name
Auditor-Controller

Title

10-2-2017

10-2-2017

Date

Date

**Negotiated by Loc Trinh
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachments

County of Yuba
2 CFR Part 200 Cost Allocation Plan

FY 2015/2016
3/14/2017

Summary Schedule

Department	0901 BLD & GRD ENERGY	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
1 BUILDING DEPRECIATION	\$0	\$54,571	\$38,098	\$46,620	\$0	\$0	\$0	\$0	\$68,394	\$18,974
2 EQUIPMENT DEPRECIATION	0	0	2,173	0	0	0	0	0	74	0
3 0101 BOS MISC EXPEND	0	357	532	1,167	418	0	0	406	872	211
4 0901 BLD & GRD ENERGY	0	21,811	15,227	18,633	0	0	0	0	27,335	7,584
5 0300 PERS/ RISK MGT	0	3,725	4,532	11,360	3,042	0	0	2,980	8,753	2,235
6 0400 AUDITOR	0	2,107	9,681	5,310	2,823	10	0	1,962	9,165	1,594
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	0	198,500	7,292	8,663	28,500	0	0	0	6,275	11,706
9 0900 BUILD & GROUNDS	0	22,768	15,653	17,924	1,739	0	0	0	25,679	7,604
10 0950 CUSTODIAL	0	16,933	11,821	14,466	0	0	0	0	21,222	5,888
11 1800 ADM SVCS	0	2,754	3,820	8,993	2,251	0	0	3,095	7,086	4,120
12 1900 INFORMATION SVCS	0	25,446	26,552	156,753	46,393	0	0	25	247,930	38,673
13 1700 COUNTY ADMIN	0	11,025	4,729	11,670	3,241	0	0	3,172	8,962	2,275
Total Current Allocations	0	359,997	140,109	301,558	88,407	10	0	11,639	431,748	100,863
Less: Prior Year Allocations	0	248,118	166,162	271,808	157,321	72,355	0	7,467	227,608	69,188
Carry-Forward	0	111,879	(26,053)	29,750	(68,914)	(72,344)	0	4,173	204,140	31,675
Current Adjustments	9,251	(24,107)	(15,963)	(19,759)	(762)	(0)	0	(148)	(30,089)	(8,202)
Proposed Costs	\$9,251	\$447,768	\$98,093	\$311,549	\$18,730	\$(72,334)	\$0	\$15,664	\$605,798	\$124,336

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Summary Schedule

Department	1702 ECONOMIC DEV	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
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$6,617	\$8,571	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	186	0	0
3 0101 BOS MISC EXPEND	132	0	23	219	0	0	3,732	398	0	173
4 0901 BLD & GRD ENERGY	0	0	0	0	0	0	68,017	19,978	0	0
5 0300 PERS/ RISK MGT	124	0	0	1,490	0	0	32,778	7,449	0	0
6 0400 AUDITOR	227	1,180	740	991	0	0	16,390	4,554	0	437
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	306	0	1,867	0	0	0	6,857	0	0	0
9 0900 BUILD & GROUNDS	0	0	1,949	0	0	0	44,346	11,145	0	0
10 0950 CUSTODIAL	0	0	0	0	0	0	2,092	17,006	0	0
11 1800 ADM SVCS	1,005	0	223	1,669	0	0	27,981	3,100	0	1,312
12 1900 INFORMATION SVCS	1	0	(0)	13	0	0	154,568	55,194	0	0
13 1700 COUNTY ADMIN	260	0	25	1,604	0	0	34,075	7,245	0	192
Total Current Allocations	2,055	1,180	4,826	5,985	0	0	397,452	134,827	0	2,112
Less: Prior Year Allocations	3,823	965	11,925	2,413	0	0	409,592	93,894	265	0
Carry-Forward	(1,768)	215	(7,099)	3,571	0	0	(12,139)	40,933	(265)	0
Current Adjustments	(33)	(14)	(41)	(77)	0	0	(70,835)	(20,827)	0	(40)
Proposed Costs	\$254	\$1,381	\$(2,313)	\$9,479	\$0	\$0	\$314,478	\$154,933	\$(265)	\$2,073

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Department	3116 J.A.I.B.G	3117 CRIME PREVENT	3120 YOBS	3150 PROB FAMILY	3151 PROB CHILD	3200 STATE CORR SCHOOL	3300 DRAIN DITCH	3400 AG COMM	3500 BUILDING INSPECTOR	3600 CODE ENF
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,040	\$33,447	\$16,350
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	434	0	0
3 0101 BOS MISC EXPEND	117	135	105	99	0	0	0	846	1,160	0
4 0901 BLD & GRD ENERGY	0	0	0	0	0	0	0	11,207	13,368	6,535
5 0300 PERS/ RISK MGT	0	745	186	0	0	0	0	5,773	9,063	0
6 0400 AUDITOR	274	613	375	1,662	0	49	283	3,453	8,337	2,091
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	1,237	35,320	0
9 0900 BUILD & GROUNDS	0	0	0	0	0	0	0	13,256	12,678	6,139
10 0950 CUSTODIAL	0	0	0	0	0	0	0	8,701	10,378	5,073
11 1800 ADM SVCS	886	1,031	800	754	0	0	0	6,525	8,789	1
12 1900 INFORMATION SVCS	0	6	2	0	0	0	0	26,177	15,188	16,279
13 1700 COUNTY ADMIN	129	830	287	110	0	0	0	6,211	9,565	0
Total Current Allocations	1,407	3,361	1,755	2,626	0	49	283	111,858	157,292	52,469
Less: Prior Year Allocations	1,138	3,408	4,221	2,339	0	5	491	131,530	139,552	43,603
Carry-Forward	268	(46)	(2,466)	287	0	44	(209)	(19,671)	17,740	8,866
Current Adjustments	(27)	(45)	(28)	(40)	0	(1)	(3)	(11,844)	(14,411)	(6,744)
Proposed Costs	\$1,649	\$3,269	\$(740)	\$2,873	\$0	\$92	\$71	\$80,343	\$160,621	\$54,590

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Department	3700 JUV TRAFFIC	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
1 BUILDING DEPRECIATION	\$0	\$5,099	\$8,504	\$0	\$70,221	\$0	\$0	\$0	\$0	\$680
2 EQUIPMENT DEPRECIATION	0	278	3,625	0	2,864	0	0	0	0	0
3 0101 BOS MISC EXPEND	0	185	297	375	525	0	764	46	0	206
4 0901 BLD & GRD ENERGY	0	2,038	3,399	0	0	0	0	0	0	0
5 0300 PERS/ RISK MGT	0	2,111	1,366	2,856	6,332	0	6,518	0	0	2,049
6 0400 AUDITOR	45	15,369	1,627	9,333	5,709	0	4,273	662	478	2,044
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	0	48,937	943	8,155	0	0	943	0	0	0
9 0900 BUILD & GROUNDS	0	2,094	3,433	60	21,747	0	630	0	0	741
10 0950 CUSTODIAL	0	1,582	2,639	0	0	0	0	0	0	135
11 1800 ADM SVCS	2	1,487	2,310	2,858	4,024	0	5,739	351	0	1,615
12 1900 INFORMATION SVCS	0	11,792	31,778	19,387	23,563	0	18,258	(0)	0	16,698
13 1700 COUNTY ADMIN	0	2,132	4,983	3,023	6,366	0	6,801	51	0	2,100
Total Current Allocations	47	93,104	64,903	46,046	141,353	0	43,925	1,111	478	26,267
Less: Prior Year Allocations	126	118,060	115,067	56,875	97,881	680	29,965	5	0	25,981
Carry-Forward	(78)	(24,956)	(50,164)	(10,829)	43,472	(680)	13,959	1,106	0	286
Current Adjustments	(1)	(2,945)	(3,806)	(414)	(563)	0	(447)	(17)	(6)	(227)
Proposed Costs	\$(31)	\$65,203	\$10,932	\$34,803	\$184,261	\$(680)	\$57,437	\$2,200	\$473	\$26,327

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Summary Schedule

Department	6000 LIBRARY	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
1 BUILDING DEPRECIATION	\$50,398	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65,428	\$0
2 EQUIPMENT DEPRECIATION	6,306	0	0	0	0	0	0	0	0	0
3 0101 BOS MISC EXPEND	272	0	0	0	0	0	0	0	19,731	3,136
4 0901 BLD & GRD ENERGY	78,662	0	0	0	0	0	0	0	0	0
5 0300 PERS/ RISK MGT	6,767	0	0	0	0	0	0	0	198,366	24,024
6 0400 AUDITOR	4,595	0	0	14	94	0	0	0	151,495	33,517
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	3,687	0
8 0700 COUNTY COUNSEL	551	0	0	0	0	0	0	0	104,595	10,157
9 0900 BUILD & GROUNDS	26,143	0	0	0	0	0	0	0	99,152	2,698
10 0950 CUSTODIAL	31,802	0	0	0	0	0	0	0	121,955	0
11 1800 ADM SVCS	2,096	0	0	0	0	0	0	0	157,117	23,347
12 1900 INFORMATION SVCS	25,378	0	0	0	430	0	0	0	743,681	101,510
13 1700 COUNTY ADMIN	6,482	0	0	0	0	0	0	0	211,506	25,420
Total Current Allocations	239,451	0	0	14	524	0	0	0	1,876,713	223,809
Less: Prior Year Allocations	271,802	0	0	474	118,160	0	0	0	1,422,466	231,397
Carry-Forward	(32,351)	0	0	(460)	(117,636)	0	0	0	454,247	(7,588)
Current Adjustments	(79,472)	0	0	(0)	(5)	0	0	0	(20,398)	(2,172)
Proposed Costs	\$127,628	\$0	\$0	\$(446)	\$(117,117)	\$0	\$0	\$0	\$2,310,562	\$214,049

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Department	103-7100, 05, 06, 20,7400 SUP CT	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
1 BUILDING DEPRECIATION	\$16,720	\$0	\$0	\$8,318	\$14,107	\$4,829	\$0	\$0	\$12,218	\$47,537
2 EQUIPMENT DEPRECIATION	0	0	0	6,067	0	0	0	0	16,234	8,394
3 0101 BOS MISC EXPEND	405	0	8	3,168	2,469	1,517	0	0	9,579	7,490
4 0901 BLD & GRD ENERGY	171,877	0	0	0	0	49,640	0	0	125,604	265,275
5 0300 PERS/ RISK MGT	0	0	0	23,279	21,790	9,995	0	0	75,363	68,349
6 0400 AUDITOR	5,890	1,295	2	26,895	22,294	7,608	0	0	44,573	40,779
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	0	0	0	0	14,351	10,439	0	0	68,828	0
9 0900 BUILD & GROUNDS	100,264	0	0	2,294	14,979	27,576	0	0	77,509	264,364
10 0950 CUSTODIAL	42,132	0	0	(4,725)	(25)	1,527	0	0	3,863	816
11 1800 ADM SVCS	3,884	0	59	24,617	19,108	11,620	0	0	73,159	57,188
12 1900 INFORMATION SVCS	(6,408)	0	0	96,205	53,896	44,317	0	0	331,880	189,196
13 1700 COUNTY ADMIN	449	0	9	24,775	22,639	10,811	0	0	79,456	70,733
Total Current Allocations	335,212	1,295	78	210,893	185,607	179,879	0	0	918,266	1,020,121
Less: Prior Year Allocations	415,843	1,363	356	174,349	82,993	163,936	0	0	1,221,184	770,038
Carry-Forward	(80,630)	(68)	(278)	36,544	102,614	15,943	0	0	(302,918)	250,083
Current Adjustments	(173,658)	(15)	(2)	(2,106)	(1,965)	(50,721)	0	0	(132,401)	(271,104)
Proposed Costs	\$80,924	\$1,212	\$(202)	\$245,332	\$286,255	\$145,101	\$0	\$0	\$482,947	\$999,100

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Summary Schedule

Department	108-3000 JUVENILE HALL	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
1 BUILDING DEPRECIATION	\$137,767	\$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	3,238	448	371	193	0	0	0	0	0	0
4 0901 BLD & GRD ENERGY	11,585	0	0	0	0	0	0	0	0	0
5 0300 PERS/ RISK MGT	39,296	5,215	0	1,552	0	0	0	0	0	0
6 0400 AUDITOR	20,714	3,307	1,114	5,227	195	262	0	0	0	0
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	0	0	24	0	0	0	0	0	0	0
9 0900 BUILD & GROUNDS	55,245	0	0	336	0	0	0	0	0	0
10 0950 CUSTODIAL	0	0	0	0	0	0	0	0	0	0
11 1800 ADM SVCS	24,271	3,427	2,820	1,520	0	0	0	0	0	0
12 1900 INFORMATION SVCS	90,673	44	7,429	9,587	0	0	0	0	0	0
13 1700 COUNTY ADMIN	39,481	5,260	412	1,631	0	0	0	0	0	0
Total Current Allocations	422,270	17,701	12,170	20,046	195	262	0	0	0	0
Less: Prior Year Allocations	306,393	3,904	3,186	20,903	621	141	787	1,250	565	772
Carry-Forward	115,877	13,797	8,984	(858)	(425)	121	(787)	(1,250)	(565)	(772)
Current Adjustments	(14,441)	(206)	(147)	(198)	(2)	(3)	0	0	0	0
Proposed Costs	\$523,705	\$31,293	\$21,007	\$18,990	\$(232)	\$380	\$(787)	\$(1,250)	\$(565)	\$(772)

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Summary Schedule

Department	117/122- 8001/8013 CDBG	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
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	1	0	0	0	210	0	0	0	0	0
4 0901 BLD & GRD ENERGY	0	0	0	0	0	0	0	0	0	0
5 0300 PERS/ RISK MGT	0	0	0	0	745	0	0	0	0	0
6 0400 AUDITOR	0	2,454	2,139	401	6,527	2,161	775	0	1,592	4,081
7 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	0	0	0
8 0700 COUNTY COUNSEL	0	0	0	0	184	0	0	0	0	0
9 0900 BUILD & GROUNDS	0	0	0	0	18,112	0	0	0	0	0
10 0950 CUSTODIAL	0	0	0	0	2,594	0	0	0	0	0
11 1800 ADM SVCS	9	0	0	0	(661)	0	0	0	47,032	0
12 1900 INFORMATION SVCS	0	0	0	0	2,047	0	0	0	0	0
13 1700 COUNTY ADMIN	1	0	0	0	913	0	0	0	0	0
Total Current Allocations	12	2,454	2,139	401	30,671	2,161	775	0	48,624	4,081
Less: Prior Year Allocations	5,209	2,210	1,726	4,049	28,801	1,988	632	0	(5,026)	6,743
Carry-Forward	(5,198)	244	412	(3,647)	1,870	173	143	0	53,650	(2,662)
Current Adjustments	(0)	(29)	(26)	(5)	(434)	(26)	(9)	0	(906)	(49)
Proposed Costs	\$(5,186)	\$2,669	\$2,526	\$(3,251)	\$32,107	\$2,308	\$908	\$0	\$101,367	\$1,371

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Department	152-0000 MOBILE COMM VEH	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
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	0	0	0	0	0	0	0	0
4 0901 BLD & GRD ENERGY	0	0	0	0	0	0	0	0	0	0
5 0300 PERS/ RISK MGT	0	0	47,561	4,854	6,103	(14,238)	(6,835)	(416)	0	0
6 0400 AUDITOR	0	580	2,534	1,958	2,636	562	691	1,156	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	0	0	0	0	0	0	0	0	0	0
12 1900 INFORMATION SVCS	(0)	0	(0)	(0)	(0)	(0)	(0)	0	0	0
13 1700 COUNTY ADMIN	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	(0)	580	50,096	6,812	8,738	(13,676)	(6,144)	740	0	0
Less: Prior Year Allocations	41	1,660	10,990	5,558	75,297	902	915	1,024	0	0
Carry-Forward	(41)	(1,081)	39,106	1,255	(66,558)	(14,579)	(7,059)	(285)	0	0
Current Adjustments	0	(7)	(735)	(1,713)	(430)	(73)	(36)	(28)	0	0
Proposed Costs	\$(41)	\$(508)	\$88,466	\$6,354	\$(58,250)	\$(28,327)	\$(13,238)	\$427	\$0	\$0

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Summary Schedule

Department	169-0000 OH- RDA SUCC AGN LIH	201-1205 Yuba Street Project	202-1210 Juvenile Project	202-1220 Jail Expansion Project	711-9986 LAFCO	725-9900 F.R AQMD	727-9901 FRAQMD	805-3350 TRILIA	CLINIC	CSA's
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,938	\$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	508	0	0
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	1,490	0	0
6 0400 AUDITOR	136	0	0	0	59	0	0	6,544	0	14,285
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	(290)	0	0
9 0900 BUILD & GROUNDS	0	0	0	0	98	0	0	0	3,529	(653)
10 0950 CUSTODIAL	0	0	0	0	0	0	0	0	36	0
11 1800 ADM SVCS	0	38,938	15,434	9,220	0	26	0	3,484	445	0
12 1900 INFORMATION SVCS	0	11,241	0	0	2,005	(1,920)	19,773	9,494	373	0
13 1700 COUNTY ADMIN	0	0	0	0	0	0	0	1,962	0	0
Total Current Allocations	136	50,179	15,434	9,220	2,162	(1,893)	19,773	23,190	17,320	13,632
Less: Prior Year Allocations	317	0	0	0	15,400	(949)	5,361	0	33,236	9,594
Carry-Forward	(181)	0	0	0	(13,238)	(944)	14,412	0	(15,916)	4,039
Current Adjustments	(2)	(898)	(145)	(87)	(18)	(6)	(126)	(295)	(108)	(170)
Proposed Costs	\$(46)	\$49,281	\$15,288	\$9,133	\$(11,094)	\$(2,843)	\$34,060	\$22,895	\$1,296	\$17,501

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Department	SCHOOLS	SPECIAL DISTRICT	TRUSTS	ALL OTHER	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$19,991	\$0	\$0	\$142,574	\$0	\$937,012
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	46,635
3 0101 BOS MISC EXPEND	0	0	0	0	0	66,241
4 0901 BLD & GRD ENERGY	28,716	0	0	0	0	946,489
5 0300 PERS/ RISK MGT	0	0	0	0	0	628,724
6 0400 AUDITOR	96,889	58,577	0	63,878	0	754,337
7 0500 TREAS/ TAX COLL	0	0	0	0	0	3,687
8 0700 COUNTY COUNSEL	0	1,163	0	49	0	575,551
9 0900 BUILD & GROUNDS	26,473	0	0	3,252	0	930,953
10 0950 CUSTODIAL	21,843	0	0	9,949	0	349,702
11 1800 ADM SVCS	0	0	0	(583)	0	622,156
12 1900 INFORMATION SVCS	0	5,191	0	43,262	0	2,709,960
13 1700 COUNTY ADMIN	0	322	0	0	0	633,326
Total Current Allocations	193,912	65,253	0	262,381	0	9,204,771
Less: Prior Year Allocations	182,144	346,271	0	48,715	0	8,509,522
Carry-Forward	11,768	(281,018)	0	213,666	0	594,636
Current Adjustments	(30,203)	(756)	0	(1,339)	0	(1,010,888)
Proposed Costs	\$175,477	\$(216,520)	\$0	\$474,708	\$0	\$8,788,519