



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Yuba**  
**Marysville, California**

**Date: November 2, 2020**  
**Filing Ref: YUB21**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2020-21**. 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. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by 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 the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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. Sheriff Auto Fleet (ISF)                   |
| 2. PERS/Risk Management           | 11. Utilities (ISF)                            |
| 3. Auditor                        | 12. Network (ISF)                              |
| 4. County Counsel                 | 13. Health Self-Insurance (ISF)                |
| 5. Build and Grounds              | 14. Liability Self-Insurance (ISF)             |
| 6. Admin and Grounds              | 15. Short Term Disability Self-Insurance (ISF) |
| 7. Information Services           | 16. Property Self-Insurance (ISF)              |
| 8. County Admin                   | 17. Unemployment Self-Insurance (ISF)          |
| 9. Automotive Service Fleet (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 cost 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 county departments' costs 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 and 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 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 by 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 Uniform Guidance, 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 fiscal year 2020-21 Cost Allocation Plan.

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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

Richard Eberle

**SANDEEP SINGH, Manager  
Local Government Policy Section  
Local Govt Programs & Services Division**

Name  
Auditor-Controller

Title

11-3-2020

11-4-2020

Date

Date

**Negotiated by Alex Tran  
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment: Summary Schedule

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

FY 2018/2019  
 10/9/2020

**Summary Schedule**

Department	0950 CUSTODIAL	0901 BLD & GRD ENERGY	0100 COUNTY BOARD	0200 CLERK RECORDER	0600 ASSESSOR	0800 ELECTIONS	1200 CAPITAL IMP	1500 SURVEYOR	1600 CD ADM & FIN	1701 BOARD CLERK
1 BUILDING DEPRECIATION	\$0	\$0	\$52,655	\$36,760	\$44,983	\$0	\$0	\$0	\$65,992	\$18,308
2 EQUIPMENT DEPRECIATION	0	0	0	2,484	0	2,163	0	0	0	0
3 0101 BOS MISC EXPEND	0	0	445	651	1,396	749	0	193	1,031	224
4 0300 PERS/ RISK MGT	0	0	5,783	8,096	17,927	5,205	0	2,313	12,144	2,313
5 0400 AUDITOR	0	0	2,963	13,686	10,722	4,910	16	2,929	15,023	2,375
6 0500 TREAS/ TAX COLL	0	0	0	10,757	1,155	289	2	3,606	7,859	588
7 0700 COUNTY COUNSEL	0	0	116,039	0	6,046	13,516	0	0	14,009	6,229
8 0900 BUILD & GROUNDS	0	0	28,199	29,657	27,402	4,214	0	0	35,475	15,860
10 1800 ADM SVCS	0	0	2,330	3,434	7,387	3,911	0	1,011	5,583	1,172
11 1900 INFORMATION SVCS	(1,121)	0	838	40,344	83,063	44,432	0	0	84,637	24,935
12 1700 COUNTY ADMIN	0	0	4,214	5,925	13,079	4,105	0	1,699	8,936	1,727
<b>Total Current Allocations</b>	(1,121)	0	213,466	151,794	213,159	83,493	18	11,752	250,690	73,732
Less: Prior Year Allocations	0	0	266,794	144,084	319,232	35,286	10	23,186	275,987	85,134
Carry-Forward	0	0	(53,328)	7,710	(106,072)	48,207	8	(11,434)	(25,297)	(11,402)
<b>Proposed Costs</b>	\$(1,121)	\$0	\$160,138	\$159,504	\$107,087	\$131,700	\$26	\$318	\$225,393	\$62,329

**County of Yuba**  
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**Summary Schedule**

Department	1702 ECONOMIC DEV	2300 PUBLIC DEFENDER	2400 GRAND JURY	2701 SHERIFF BOAT PAT	3100 PROBATION	3101/09 VICT WIT	3115 V.W. ELDER	3116 J.A.I.B.G	3117 CRIME PREVENT	3120 YOBG
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$4,868	\$3,907	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	6,077	5,803	3,856	0	0	0	0
3 0101 BOS MISC EXPEND	99	0	21	221	4,060	678	0	119	317	320
4 0300 PERS/ RISK MGT	0	0	0	2,024	48,768	11,758	0	0	1,157	1,157
5 0400 AUDITOR	358	1,025	894	1,783	29,101	9,502	12	479	1,300	1,309
6 0500 TREAS/ TAX COLL	57	354	126	221	1,720	851	17	58	407	270
7 0700 COUNTY COUNSEL	0	0	8,054	0	13,657	0	0	0	0	0
8 0900 BUILD & GROUNDS	0	0	0	0	40,831	34,432	0	0	0	0
10 1800 ADM SVCS	514	0	111	1,157	21,532	3,580	0	617	1,653	1,666
11 1900 INFORMATION SVCS	0	0	(75)	0	190,938	32,324	0	0	0	0
12 1700 COUNTY ADMIN	88	0	19	1,534	35,814	8,365	0	106	1,047	1,049
<b>Total Current Allocations</b>	<b>1,116</b>	<b>1,379</b>	<b>9,150</b>	<b>13,017</b>	<b>397,091</b>	<b>109,254</b>	<b>28</b>	<b>1,379</b>	<b>5,880</b>	<b>5,770</b>
Less: Prior Year Allocations	1,833	831	4,638	7,208	468,229	139,887	2,273	1,417	4,349	4,323
Carry-Forward	(717)	548	4,512	5,809	(71,137)	(30,633)	(2,245)	(39)	1,531	1,447
<b>Proposed Costs</b>	<b>\$399</b>	<b>\$1,928</b>	<b>\$13,662</b>	<b>\$18,827</b>	<b>\$325,954</b>	<b>\$78,621</b>	<b>\$(2,216)</b>	<b>\$1,340</b>	<b>\$7,411</b>	<b>\$7,218</b>

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**Summary Schedule**

Department	3150 PROB FAMILY	3200 STATE CORR SCHOOL	3300 DRAIN DITCH	3400 AG COMM	3500/3600 BUILDING INSPECTOR	3600 CODE ENF	3700 JUV TRAFFIC	4100 PUBLIC GUARDIAN	4200 EMER SVCS	4300 PLANNING
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$27,056	\$45,974	\$0	\$0	\$4,920	\$8,206	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	2,461	0
3 0101 BOS MISC EXPEND	180	0	0	932	1,391	0	0	278	353	249
4 0300 PERS/ RISK MGT	0	0	0	9,252	15,710	0	0	3,470	2,699	3,566
5 0400 AUDITOR	2,696	39	974	7,160	16,533	0	62	16,376	4,018	10,030
6 0500 TREAS/ TAX COLL	2,929	6	516	3,661	8,770	0	9	3,436	861	8,734
7 0700 COUNTY COUNSEL	0	0	0	2,593	0	17,955	0	25,379	4,003	7,610
8 0900 BUILD & GROUNDS	0	0	0	15,096	25,054	0	0	4,035	7,822	0
10 1800 ADM SVCS	937	0	0	4,872	7,325	0	0	1,644	1,871	1,302
11 1900 INFORMATION SVCS	0	0	0	26,221	36,991	0	0	11,561	18,770	15,486
12 1700 COUNTY ADMIN	161	0	0	6,892	11,611	0	0	2,538	9,817	2,576
<b>Total Current Allocations</b>	<b>6,903</b>	<b>45</b>	<b>1,490</b>	<b>103,735</b>	<b>169,360</b>	<b>17,955</b>	<b>72</b>	<b>73,638</b>	<b>60,879</b>	<b>49,554</b>
Less: Prior Year Allocations	4,489	29	823	117,498	168,266	0	58	95,034	80,568	49,762
Carry-Forward	2,415	15	666	(13,763)	1,094	0	14	(21,397)	(19,688)	(208)
<b>Proposed Costs</b>	<b>\$9,318</b>	<b>\$60</b>	<b>\$2,156</b>	<b>\$89,972</b>	<b>\$170,454</b>	<b>\$17,955</b>	<b>\$86</b>	<b>\$52,241</b>	<b>\$41,191</b>	<b>\$49,345</b>

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Department	4400 ANIMAL CARE SVCS	4800 ENV HEALTH	4900 REFUSE DISP	100-5400 GENERAL RELIEF	5800 BI- CO VETS	6000 LIBRARY	6300 AG EXT	6700 HOUSING	100- 5200/5300 SOC SVCS	102-9100/04 PUBLIC WORKS
1 BUILDING DEPRECIATION	\$68,502	\$0	\$0	\$0	\$566	\$38,504	\$0	\$0	\$54,475	\$0
2 EQUIPMENT DEPRECIATION	2,926	0	3,271	0	0	0	0	0	0	0
3 0101 BOS MISC EXPEND	666	975	75	0	263	528	0	0	22,315	4,035
4 0300 PERS/ RISK MGT	9,542	11,566	0	0	3,855	10,409	0	0	281,911	39,612
5 0400 AUDITOR	8,844	9,719	1,138	442	3,603	8,417	19	0	225,061	44,159
6 0500 TREAS/ TAX COLL	3,598	6,724	156	153	401	3,168	3	0	21,252	18,069
7 0700 COUNTY COUNSEL	0	493	0	0	0	719	0	0	247,625	25,714
8 0900 BUILD & GROUNDS	68,420	0	0	0	4,203	53,824	0	0	(73,508)	400
10 1800 ADM SVCS	3,464	5,099	388	0	1,379	2,768	0	0	117,882	21,249
11 1900 INFORMATION SVCS	34,261	30,819	(0)	0	19,602	34,889	0	0	568,378	155,158
12 1700 COUNTY ADMIN	6,892	8,504	67	0	2,780	7,341	0	0	201,582	29,751
<b>Total Current Allocations</b>	<b>207,114</b>	<b>73,900</b>	<b>5,094</b>	<b>595</b>	<b>36,651</b>	<b>160,566</b>	<b>22</b>	<b>0</b>	<b>1,666,974</b>	<b>338,147</b>
Less: Prior Year Allocations	159,283	77,686	2,301	279	28,742	271,115	33	2,068	2,143,462	271,674
Carry-Forward	47,831	(3,786)	2,793	316	7,909	(110,549)	(11)	(2,068)	(476,488)	66,473
<b>Proposed Costs</b>	<b>\$254,945</b>	<b>\$70,115</b>	<b>\$7,887</b>	<b>\$911</b>	<b>\$44,561</b>	<b>\$50,017</b>	<b>\$12</b>	<b>\$(2,068)</b>	<b>\$1,190,486</b>	<b>\$404,620</b>

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**Summary Schedule**

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	108-2700 SHERIFF	108-2900 JAIL	108-3000 JUVENILE HALL	108-7400 BAILIFFS
1 BUILDING DEPRECIATION	\$14,606	\$0	\$0	\$6,926	\$11,746	\$3,553	\$453,012	\$34,975	\$126,757	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	5,450	0	0	154,985	2,728	16,386	0
3 0101 BOS MISC EXPEND	0	0	0	3,252	2,718	1,952	10,772	8,620	4,062	538
4 0300 PERS/ RISK MGT	0	0	0	34,986	30,745	14,650	109,295	86,645	61,008	7,132
5 0400 AUDITOR	(9,130)	153	0	34,008	22,703	11,347	70,635	57,654	35,583	4,604
6 0500 TREAS/ TAX COLL	0	22	0	8,861	2,214	2,528	8,695	6,071	2,747	343
7 0700 COUNTY COUNSEL	0	0	0	0	1,268	6,293	95,300	0	0	0
8 0900 BUILD & GROUNDS	(59,838)	0	0	44,147	(4,855)	32,122	174,852	563,553	94,649	0
10 1800 ADM SVCS	(2,520)	0	0	17,433	14,268	10,355	83,327	105,131	74,595	2,814
11 1900 INFORMATION SVCS	(4,289)	0	0	117,396	75,042	54,003	478,184	380,257	200,132	0
12 1700 COUNTY ADMIN	0	0	0	25,997	22,721	11,414	81,763	64,891	43,892	5,188
<b>Total Current Allocations</b>	<b>(61,171)</b>	<b>174</b>	<b>0</b>	<b>298,456</b>	<b>178,570</b>	<b>148,216</b>	<b>1,720,820</b>	<b>1,310,527</b>	<b>659,810</b>	<b>20,618</b>
Less: Prior Year Allocations	242,703	377	6	348,413	209,352	213,081	1,323,924	1,058,890	506,592	21,633
Carry-Forward	(303,874)	(202)	(6)	(49,957)	(30,781)	(64,866)	396,896	251,637	153,218	(1,016)
<b>Proposed Costs</b>	<b>\$(365,044)</b>	<b>\$(28)</b>	<b>\$(6)</b>	<b>\$248,499</b>	<b>\$147,789</b>	<b>\$83,350</b>	<b>\$2,117,716</b>	<b>\$1,562,164</b>	<b>\$813,028</b>	<b>\$19,602</b>



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

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**Summary Schedule**

Department	109-0109 CO AUTH-IHSS	110-5500 FIRST FIVE YUBA	111-8900 DRUG GRANT	112-7000 CRIM JUST	115- 8010/8011 CDBG- SUTTER	117-8000 COMM ACTION	117/122- 8001/8013 CDBG	118-8001 HCD EXPENSE	119-8002 PROG INCOME EXP	126/129- 9501/04 EDBG
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	454	0	0	0	0	0	0	0	9	0
4 0300 PERS/ RISK MGT	0	3,084	0	0	0	0	0	0	0	0
5 0400 AUDITOR	1,174	5,565	173	0	0	0	0	133	2,077	0
6 0500 TREAS/ TAX COLL	186	808	24	0	0	0	0	19	3,696	0
7 0700 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
8 0900 BUILD & GROUNDS	0	667	0	0	0	0	0	0	0	0
10 1800 ADM SVCS	2,361	6	0	0	0	0	0	0	48	0
11 1900 INFORMATION SVCS	0	7,240	0	0	0	0	0	0	0	0
12 1700 COUNTY ADMIN	406	2,035	0	0	0	0	0	0	8	0
<b>Total Current Allocations</b>	<b>4,580</b>	<b>19,406</b>	<b>197</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>152</b>	<b>5,838</b>	<b>0</b>
Less: Prior Year Allocations	5,150	25,644	141	979	0	0	7	930	2,020	0
Carry-Forward	(570)	(6,238)	56	(979)	0	0	(7)	(779)	3,818	0
<b>Proposed Costs</b>	<b>\$4,011</b>	<b>\$13,168</b>	<b>\$254</b>	<b>\$(979)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(7)</b>	<b>\$(627)</b>	<b>\$9,657</b>	<b>\$0</b>

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**Summary Schedule**

Department	130-9500 AIRPORT	132-3100 ST&TR SHER	132-7700 ST&TR PROB	133-2900 SHERIFF- CO JAIL	133-7800 ST&TR SHER	150-9600 AUTO SERVICE	151-9400 SHERIFF AUTO	152-0000 MOBILE COMM VEH	154-9800 ISF- NETWORK INFRA	155-8500 WORKERS COMP
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	184	27	0	0	0	0	0	0	0	0
4 0300 PERS/ RISK MGT	578	0	0	0	0	0	0	0	0	4,785
5 0400 AUDITOR	5,056	1,616	0	173	7	1,376	3,142	0	771	1,546
6 0500 TREAS/ TAX COLL	2,076	240	0	39	1	239	563	0	139	444
7 0700 COUNTY COUNSEL	7,878	0	0	0	0	0	0	0	0	0
8 0900 BUILD & GROUNDS	115,710	0	0	0	0	0	0	0	0	0
10 1800 ADM SVCS	97,702	139	0	0	0	33,673	0	0	0	0
11 1900 INFORMATION SVCS	(0)	0	0	0	0	0	0	0	0	(0)
12 1700 COUNTY ADMIN	546	24	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>229,730</b>	<b>2,046</b>	<b>0</b>	<b>212</b>	<b>8</b>	<b>35,288</b>	<b>3,705</b>	<b>0</b>	<b>910</b>	<b>6,775</b>
Less: Prior Year Allocations	48,211	0	2,381	365	829	48,020	3,162	636	770	19,921
Carry-Forward	181,519	0	(2,381)	(153)	(822)	(12,731)	543	(636)	140	(13,146)
<b>Proposed Costs</b>	<b>\$411,250</b>	<b>\$2,046</b>	<b>\$(2,381)</b>	<b>\$60</b>	<b>\$(814)</b>	<b>\$22,557</b>	<b>\$4,249</b>	<b>\$(636)</b>	<b>\$1,050</b>	<b>\$(6,371)</b>

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Department	156-8800 LIAB INS	157-8400 HEALTH PLAN	158-8600 GENERAL INS	159-8700 UNEMPLOY INS	160-9300 SHORT TERM	162-0000 SOLAR PANELS	162-0901 Utility ISF	163-4210 DIS-EMERG SVCS	163-4211 DIS-FEB 2017 INLAND	163-4215 DIS-FEB 2017 SPILLWAY
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	788	0	0	0	0
4 0300 PERS/ RISK MGT	14,661	(156)	(1,917)	239	179	0	0	0	0	0
5 0400 AUDITOR	1,995	1,948	585	845	798	491	2,374	0	0	0
6 0500 TREAS/ TAX COLL	356	651	128	209	112	0	535	0	0	0
7 0700 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
8 0900 BUILD & GROUNDS	0	0	0	0	0	0	0	0	0	0
10 1800 ADM SVCS	0	0	0	0	0	4,104	22,195	0	0	0
11 1900 INFORMATION SVCS	(0)	(0)	(0)	(0)	0	0	0	0	0	0
12 1700 COUNTY ADMIN	0	0	0	0	0	706	0	0	0	0
<b>Total Current Allocations</b>	<b>17,012</b>	<b>2,444</b>	<b>(1,204)</b>	<b>1,293</b>	<b>1,090</b>	<b>6,090</b>	<b>25,104</b>	<b>0</b>	<b>0</b>	<b>0</b>
Less: Prior Year Allocations	(3,980)	36	(4,606)	(550)	(311)	0	24,984	3,740	7,788	7,888
Carry-Forward	20,992	2,408	3,403	1,843	1,401	0	120	(3,740)	(7,788)	(7,888)
<b>Proposed Costs</b>	<b>\$38,004</b>	<b>\$4,851</b>	<b>\$2,199</b>	<b>\$3,136</b>	<b>\$2,491</b>	<b>\$6,090</b>	<b>\$25,224</b>	<b>\$(3,740)</b>	<b>\$(7,788)</b>	<b>\$(7,888)</b>

**County of Yuba**  
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**Summary Schedule**

Department	163-4220 CASCADE FIRE	201-1205 Yuba Street Project	202-1210 Juvenile Project	202-1220 Jail Expansion Project	233-5410 HHSD - Homeless	711-9986 LAFCO	725-9900 F.R AQMD	727-9901 FRAQMD	805-3350 TRILIA	CLINIC
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$2,075	\$0	\$0	\$0	\$10,626
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 0101 BOS MISC EXPEND	0	0	0	1	9	0	0	0	608	0
4 0300 PERS/ RISK MGT	0	0	0	0	0	0	0	0	2,313	0
5 0400 AUDITOR	0	0	0	1	2,017	33	0	0	30,856	0
6 0500 TREAS/ TAX COLL	0	0	0	0	389	5	0	0	2,723	0
7 0700 COUNTY COUNSEL	0	0	0	0	0	0	0	0	99	0
8 0900 BUILD & GROUNDS	0	0	0	0	25,710	1,640	0	0	400	30,524
10 1800 ADM SVCS	0	0	0	5	46	515	0	0	3,168	(750)
11 1900 INFORMATION SVCS	0	0	0	0	(0)	(1,195)	0	0	625	(19)
12 1700 COUNTY ADMIN	0	0	0	1	8	0	0	0	2,071	0
<b>Total Current Allocations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>28,178</b>	<b>3,073</b>	<b>0</b>	<b>0</b>	<b>42,861</b>	<b>40,381</b>
Less: Prior Year Allocations	0	1,957	15,284	6,591	6,352	7,882	1,803	130	25,989	44,083
Carry-Forward	0	(1,957)	(15,284)	(6,584)	21,826	(4,809)	(1,803)	(130)	16,872	(3,702)
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$(1,957)</b>	<b>\$(15,284)</b>	<b>\$(6,576)</b>	<b>\$50,004</b>	<b>\$(1,737)</b>	<b>\$(1,803)</b>	<b>\$(130)</b>	<b>\$59,733</b>	<b>\$36,679</b>

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**Summary Schedule**

Department	CSA's	SCHOOLS	SPECIAL DISTRICT	ALL OTHER	169-0000 OH-RDA SUCC AGN LIH	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$12,302	\$0	\$0	\$0	\$0	\$1,152,254
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	208,589
3 0101 BOS MISC EXPEND	0	0	0	0	0	0	76,757
4 0300 PERS/ RISK MGT	0	0	0	0	0	0	878,463
5 0400 AUDITOR	15,228	95,327	45,474	45,278	0	0	951,292
6 0500 TREAS/ TAX COLL	2,673	59,248	36,892	9,593	0	0	264,252
7 0700 COUNTY COUNSEL	0	0	0	0	0	0	620,480
8 0900 BUILD & GROUNDS	0	36,112	0	27,356	0	0	1,404,164
10 1800 ADM SVCS	0	0	0	2,486	0	0	696,940
11 1900 INFORMATION SVCS	0	0	0	21,500	0	0	2,781,325
12 1700 COUNTY ADMIN	0	0	0	1,689	0	0	641,583
<b>Total Current Allocations</b>	<b>17,901</b>	<b>202,989</b>	<b>82,365</b>	<b>107,902</b>	<b>0</b>	<b>0</b>	<b>9,676,099</b>
Less: Prior Year Allocations	14,498	215,136	65,263	101,907	0	0	9,883,872
Carry-Forward	3,403	(12,147)	17,103	5,995	0	0	(232,744)
<b>Proposed Costs</b>	<b>\$21,304</b>	<b>\$190,841</b>	<b>\$99,468</b>	<b>\$113,897</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,443,355</b>