



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Yuba
Marysville, California**

**Date: June 14, 2022
Filing Ref: YUB23**

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 **2022-23**. 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.

**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 fiscal year **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, 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 | 9. Workers' Compensation Insurance (ISF) |
| 2. Personnel / Risk Management | 10. Liability Insurance (ISF) |
| 3. Auditor-Controller | 11. Health Insurance (ISF) |
| 4. County Counsel | 12. General Insurance (ISF) |
| 5. Buildings & Grounds | 13. Unemployment Insurance (ISF) |
| 6. Administrative Services | 14. Short-Term Disability Insurance (ISF) |
| 7. Information Services | 15. Network Infrastructure (ISF) |
| 8. Automotive Service (ISF) | 16. Utility (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.

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 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 2022-23 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

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

7-8-2022

7-11-2022

Date

Date

**Negotiated by Anthony Pok
Telephone (916) 259-5536**

cc: State and Federal Agencies

Attachment: Summary Schedule

County of Yuba
2 CFR Part 200 Cost Allocation Plan

FY 2020/2021
1/27/2022

Summary Schedule

Department	162-0901 UTILITY ISF FD	0100 COUNTY BOARD	0200 CLERK RECORDER	0600 ASSESSOR	0800 ELECTIONS	1200 CAPITAL IMP	1500 SURVEYOR	1600 CD ADM & FIN	1701 BOARD CLERK	1702 ECONOMIC DEV
1 BUILDING DEPRECIATION	\$3,301	\$52,667	\$36,778	\$45,022	\$18	\$0	\$7	\$66,023	\$18,315	\$3
2 EQUIPMENT DEPRECIATION	0	0	6,861	0	17,217	0	0	0	0	0
3 0101 BOS MISC EXPEND	861	356	546	1,190	551	0	208	944	205	91
4 0300 PERS/ RISK MGT	0	8,420	11,315	26,051	9,210	0	3,684	17,894	3,289	0
5 0400 AUDITOR	4,408	3,279	27,902	7,567	6,463	0	4,058	6,423	3,071	665
6 0500 TREAS/ TAX COLL	780	299	36,223	1,217	586	0	4,825	530	534	97
7 0700 COUNTY COUNSEL	0	73,914	0	13,517	6,400	0	0	8,137	8,504	0
8 0900 BUILD & GROUNDS	0	33,836	28,279	29,554	16,302	0	0	42,992	14,282	0
9 1800 ADM SVCS	16,139	2,456	3,758	8,200	4,178	0	1,434	6,526	1,460	628
10 1900 INFORMATION SVCS	0	11,444	37,874	67,311	79,980	0	0	104,427	14,620	0
11 1700 COUNTY ADMIN	1,752	8,644	6,965	15,901	5,886	0	2,330	11,179	2,119	186
Total Current Allocations	27,241	195,315	196,501	215,530	146,791	0	16,545	265,077	66,400	1,671
Less: Prior Year Allocations	31,194	213,466	151,794	213,159	83,493	18	11,752	250,690	73,732	1,116
Carry-Forward	(3,953)	(18,151)	44,707	2,370	63,298	(18)	4,793	14,387	(7,331)	555
Proposed Costs	\$23,288	\$177,164	\$241,207	\$217,900	\$210,088	\$(18)	\$21,339	\$279,463	\$59,069	\$2,225

County of Yuba
2 CFR Part 200 Cost Allocation Plan

FY 2020/2021
 1/27/2022

Summary Schedule

Department	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 YOYG	3150 PROB FAMILY
1 BUILDING DEPRECIATION	\$0	\$0	\$8	\$5,483	\$113	\$0	\$3	\$9	\$8	\$4
2 EQUIPMENT DEPRECIATION	0	0	0	5,862	3,856	0	0	0	0	0
3 0101 BOS MISC EXPEND	0	12	253	3,778	536	0	92	260	240	121
4 0300 PERS/ RISK MGT	0	0	3,158	70,785	13,157	0	0	132	921	0
5 0400 AUDITOR	1,348	1,682	2,485	21,024	8,530	0	729	489	338	4,172
6 0500 TREAS/ TAX COLL	393	197	360	3,149	1,025	0	86	475	243	2,100
7 0700 COUNTY COUNSEL	0	4,834	0	24,540	0	0	0	0	0	0
8 0900 BUILD & GROUNDS	0	0	0	(2,982)	5,089	0	0	0	0	0
9 1800 ADM SVCS	0	131	1,738	26,112	3,696	0	634	1,787	1,648	832
10 1900 INFORMATION SVCS	0	2,289	0	279,168	31,321	0	0	0	0	0
11 1700 COUNTY ADMIN	0	24	2,148	44,312	7,899	0	188	597	964	246
Total Current Allocations	1,740	9,169	10,149	481,230	75,222	0	1,732	3,748	4,361	7,475
Less: Prior Year Allocations	1,379	9,150	13,017	397,091	109,254	28	1,379	5,880	5,770	6,903
Carry-Forward	361	19	(2,868)	84,139	(34,033)	(28)	353	(2,133)	(1,409)	572
Proposed Costs	\$2,101	\$9,188	\$7,281	\$565,369	\$41,189	\$(28)	\$2,085	\$1,615	\$2,952	\$8,048

County of Yuba
2 CFR Part 200 Cost Allocation Plan

FY 2020/2021
 1/27/2022

Summary Schedule

Department	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	4400 ANIMAL CARE SVCS
1 BUILDING DEPRECIATION	\$0	\$0	\$27,082	\$46,015	\$0	\$0	\$4,929	\$8,215	\$12	\$68,597
2 EQUIPMENT DEPRECIATION	0	0	2,010	0	0	0	0	4,146	0	3,309
3 0101 BOS MISC EXPEND	0	0	784	1,261	0	0	281	295	376	622
4 0300 PERS/ RISK MGT	0	0	12,236	24,998	0	0	4,868	4,210	7,499	14,604
5 0400 AUDITOR	113	1,891	6,699	17,821	0	120	26,424	8,420	14,794	9,179
6 0500 TREAS/ TAX COLL	13	746	4,277	8,536	0	14	4,408	1,504	10,172	4,151
7 0700 COUNTY COUNSEL	0	0	8,171	18,939	0	0	30,223	5,256	46,215	0
8 0900 BUILD & GROUNDS	0	0	17,779	73,640	0	0	3,459	14,076	0	34,339
9 1800 ADM SVCS	0	0	5,395	10,421	0	1	1,934	7,505	2,588	4,247
10 1900 INFORMATION SVCS	0	0	39,783	60,888	0	0	11,336	70,110	23,610	43,546
11 1700 COUNTY ADMIN	0	0	7,926	15,500	0	0	3,090	2,779	4,645	8,822
Total Current Allocations	126	2,637	132,141	278,020	0	136	90,953	126,518	109,912	191,417
Less: Prior Year Allocations	45	1,490	103,735	169,360	17,955	72	73,638	60,879	49,554	207,114
Carry-Forward	82	1,147	28,406	108,660	(17,955)	64	17,315	65,639	60,358	(15,697)
Proposed Costs	\$208	\$3,784	\$160,547	\$386,681	\$(17,955)	\$200	\$108,268	\$192,157	\$170,270	\$175,720

County of Yuba
2 CFR Part 200 Cost Allocation Plan

FY 2020/2021
1/27/2022

Summary Schedule

Department	4800 ENV HEALTH	4900 REFUSE DISP	100-5400 GENERAL RELIEF	5800 BI- CO VETS	6000 LIBRARY	6300 AG EXT	100- 5200/5300 SOC SVCS	102-9100/04 PUBLIC WORKS	ALL OTHERS	104-9000 FISH & GAME
1 BUILDING DEPRECIATION	\$27	\$22,234	\$0	\$578	\$38,559	\$0	\$65,717	\$117	\$13,540	\$0
2 EQUIPMENT DEPRECIATION	0	6,724	0	0	0	0	0	0	0	0
3 0101 BOS MISC EXPEND	810	65	0	351	401	0	18,713	3,554	0	0
4 0300 PERS/ RISK MGT	15,262	0	0	7,631	10,526	0	375,633	62,364	9,473	0
5 0400 AUDITOR	9,300	2,020	679	4,072	7,573	42	182,944	57,036	(9,111)	287
6 0500 TREAS/ TAX COLL	7,722	255	296	515	3,133	5	31,238	24,163	1,060	33
7 0700 COUNTY COUNSEL	448	0	0	0	2,769	0	178,939	64,745	0	0
8 0900 BUILD & GROUNDS	0	0	0	4,242	121,357	0	68,538	391	56,324	0
9 1800 ADM SVCS	5,576	445	0	2,426	2,764	0	129,980	24,499	8,085	0
10 1900 INFORMATION SVCS	30,362	0	0	24,991	65,870	0	701,056	193,182	166,272	0
11 1700 COUNTY ADMIN	9,544	132	0	4,662	6,262	0	171,260	39,501	4,902	0
Total Current Allocations	79,050	31,873	975	49,467	259,214	47	1,924,018	469,553	250,545	320
Less: Prior Year Allocations	73,900	5,094	595	36,651	160,566	22	1,666,974	338,147	46,731	174
Carry-Forward	5,150	26,779	380	12,816	98,648	25	257,045	131,407	203,814	146
Proposed Costs	\$84,200	\$58,652	\$1,355	\$62,283	\$357,862	\$72	\$2,181,063	\$600,960	\$454,358	\$466

County of Yuba
2 CFR Part 200 Cost Allocation Plan

FY 2020/2021
1/27/2022

Summary Schedule

Department	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	109-0109 CO AUTH-IHSS	110-5500 FIRST FIVE YUBA	111-8900 DRUG GRANT
1 BUILDING DEPRECIATION	\$7,030	\$11,815	\$3,967	\$544,358	\$63,722	\$127,011	\$16	\$9	\$0	\$0
2 EQUIPMENT DEPRECIATION	9,627	0	0	224,352	22,382	112,182	0	0	0	0
3 0101 BOS MISC EXPEND	3,166	2,110	1,703	10,980	7,642	3,728	489	288	0	0
4 0300 PERS/ RISK MGT	56,970	39,076	22,762	165,260	122,887	92,625	0	0	6,184	0
5 0400 AUDITOR	41,458	20,693	10,290	54,535	41,243	26,343	1,905	1,960	10,150	0
6 0500 TREAS/ TAX COLL	9,949	1,931	2,355	12,114	7,511	3,809	464	305	1,464	0
7 0700 COUNTY COUNSEL	0	1,784	41,535	215,246	0	0	0	0	0	0
8 0900 BUILD & GROUNDS	74,262	12,519	16,181	143,324	432,521	105,171	0	0	942	0
9 1800 ADM SVCS	51,075	14,790	11,649	85,515	93,646	97,593	3,357	1,976	5	0
10 1900 INFORMATION SVCS	153,369	61,308	90,132	441,933	310,696	180,161	0	0	14,647	0
11 1700 COUNTY ADMIN	35,919	24,513	15,243	107,981	79,132	55,513	994	585	3,200	0
Total Current Allocations	442,824	190,540	215,817	2,005,597	1,181,381	804,137	7,224	5,123	36,592	0
Less: Prior Year Allocations	298,456	178,570	148,216	1,720,820	1,310,527	659,810	20,618	4,580	19,406	197
Carry-Forward	144,368	11,970	67,601	284,776	(129,146)	144,327	(13,394)	543	17,186	(197)
Proposed Costs	\$587,192	\$202,511	\$283,418	\$2,290,373	\$1,052,236	\$948,464	\$(6,170)	\$5,666	\$53,778	\$(197)

County of Yuba
2 CFR Part 200 Cost Allocation Plan

FY 2020/2021
1/27/2022

Summary Schedule

Department	112-7000 CRIM JUST	114-8021 CDBG Plng	114-8022 Fernwood Residential Infill	115- 8010/8011 CDBG- SUTTER	117-8000 COMM ACTION	117-8031 CDSA Grant - PLHA, CDSA Grants, Perm	117/122- 8001/8013 CDBG	118-8001 HCD EXPENSE	119-8002 PROG INCOME EXP	122-8026 CDBG Dis Relief MHP
1 BUILDING DEPRECIATION	\$0	\$1	\$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	19	0	0	0	0	0	0	0	4
4 0300 PERS/ RISK MGT	0	0	0	0	0	0	0	0	0	0
5 0400 AUDITOR	0	258	153	0	0	112	0	231	3,271	44
6 0500 TREAS/ TAX COLL	0	30	18	0	0	13	0	27	3,722	5
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
9 1800 ADM SVCS	0	129	0	0	0	0	0	0	0	30
10 1900 INFORMATION SVCS	0	0	0	0	0	0	0	0	0	0
11 1700 COUNTY ADMIN	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	436	171	0	0	125	0	257	6,993	84
Less: Prior Year Allocations	0	0	0	0	0	0	0	152	5,838	0
Carry-Forward	0	0	0	0	0	0	0	106	1,155	0
Proposed Costs	\$0	\$436	\$171	\$0	\$0	\$125	\$0	\$363	\$8,148	\$84

County of Yuba
2 CFR Part 200 Cost Allocation Plan

FY 2020/2021
1/27/2022

Summary Schedule

Department	126/129- 9501/04 EDBG	126-8027 CDBG COVID Round 1	129-8029 CDBG - Affordable Hsg	130-9500 AIRPORT	132-0000 ST&TR	133-2900 SHERIFF- CO JAIL	150-9600 AUTO SERVICE	151-9400 SHERIFF AUTO	152-0000 MOBILE COMM VEH	154-9800 ISF- NETWORK INFRA
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$6	\$1	\$0	\$0	\$11	\$0	\$17
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 0101 BOS MISC EXPEND	0	0	0	176	23	0	0	0	0	0
4 0300 PERS/ RISK MGT	0	0	0	2,895	0	0	0	0	0	0
5 0400 AUDITOR	0	37	268	8,227	2,292	193	2,579	5,832	1,894	1,159
6 0500 TREAS/ TAX COLL	0	4	31	2,641	340	95	301	753	293	135
7 0700 COUNTY COUNSEL	0	0	0	11,854	0	0	0	0	0	0
8 0900 BUILD & GROUNDS	0	0	0	14,374	0	0	0	0	0	0
9 1800 ADM SVCS	0	0	0	53,870	155	5,979	29,685	0	0	0
10 1900 INFORMATION SVCS	0	0	0	6,746	0	0	0	0	0	37,886
11 1700 COUNTY ADMIN	0	0	0	1,856	46	0	0	0	0	0
Total Current Allocations	0	42	299	102,645	2,857	6,267	32,566	6,596	2,187	39,197
Less: Prior Year Allocations	0	0	0	229,730	2,046	212	35,288	3,705	0	910
Carry-Forward	0	0	0	(127,086)	811	6,055	(2,723)	2,890	0	38,287
Proposed Costs	\$0	\$42	\$299	\$(24,441)	\$3,668	\$12,322	\$29,843	\$9,486	\$2,187	\$77,483

County of Yuba
2 CFR Part 200 Cost Allocation Plan

FY 2020/2021
1/27/2022

Summary Schedule

Department	155-8500 WORKERS COMP	156-8800 LIAB INS	157-8400 HEALTH PLAN	158-8600 GENERAL INS	159-8700 UNEMPLOY INS	160-9300 SHORT TERM	163-4210 DIS-EMERG SVCS	163-4211 DIS-FEB 2017 INLAND	163-4215 DIS-FEB 2017 SPILLWAY	163-4220 CASCADE FIRE
1 BUILDING DEPRECIATION	\$48	\$31	\$274	\$3	\$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 0300 PERS/ RISK MGT	(1,330)	16,027	(39,721)	(1,576)	(2,718)	(4,334)	0	0	0	0
5 0400 AUDITOR	1,987	2,399	3,763	773	1,265	1,321	0	0	0	0
6 0500 TREAS/ TAX COLL	232	316	674	90	184	172	0	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
9 1800 ADM SVCS	0	0	0	0	0	0	0	0	0	0
10 1900 INFORMATION SVCS	0	0	0	0	0	0	0	0	0	0
11 1700 COUNTY ADMIN	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	938	18,773	(35,010)	(710)	(1,270)	(2,841)	0	0	0	0
Less: Prior Year Allocations	6,775	17,012	2,444	(1,204)	1,293	1,090	0	0	0	0
Carry-Forward	(5,837)	1,761	(37,454)	494	(2,563)	(3,930)	0	0	0	0
Proposed Costs	\$(4,899)	\$20,534	\$(72,463)	\$(216)	\$(3,832)	\$(6,771)	\$0	\$0	\$0	\$0

County of Yuba
2 CFR Part 200 Cost Allocation Plan

FY 2020/2021
1/27/2022

Summary Schedule

Department	163-4230	163-4235 North Fire Complex 9/2020	201-1205 Yuba Street Project	202-1210 Juvenile Project	202-1220 Jail Expansion Project	233-5410 HHSD - Homeless	234-5420 PUBLIC HLTH EMERG	711-9986 LAFCO	805-3350 TRILIA	CLINIC
1 BUILDING DEPRECIATION	\$7	\$0	\$0	\$0	\$0	\$0	\$1	\$2,075	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 0101 BOS MISC EXPEND	217	5	0	0	0	0	25	0	0	0
4 0300 PERS/ RISK MGT	0	0	0	0	0	0	0	0	3,158	0
5 0400 AUDITOR	31	1	0	816	816	430	4,670	71	37,617	0
6 0500 TREAS/ TAX COLL	0	0	0	95	95	104	635	8	2,911	0
7 0700 COUNTY COUNSEL	5,697	0	0	0	0	0	0	0	0	0
8 0900 BUILD & GROUNDS	0	0	0	0	0	0	0	1,327	160	19,180
9 1800 ADM SVCS	1,489	31	0	0	0	0	172	878	3	0
10 1900 INFORMATION SVCS	0	0	0	0	0	0	0	10,161	2,541	(188)
11 1700 COUNTY ADMIN	0	0	0	0	0	0	0	0	1,634	0
Total Current Allocations	7,440	37	0	911	911	534	5,503	14,520	48,023	18,992
Less: Prior Year Allocations	0	0	0	0	8	28,178	0	3,073	42,861	40,381
Carry-Forward	0	0	0	911	904	(27,644)	0	11,447	5,162	(21,389)
Proposed Costs	\$7,440	\$37	\$0	\$1,822	\$1,815	\$(27,110)	\$5,503	\$25,967	\$53,185	\$(2,397)

County of Yuba
2 CFR Part 200 Cost Allocation Plan

FY 2020/2021
 1/27/2022

Summary Schedule

Department	CSA's	SCHOOLS	SPECIAL DISTRICT	COVID-19 4230	0	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$12,302	\$0	\$0	\$0	\$0	\$1,296,089
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	418,527
3 0101 BOS MISC EXPEND	0	0	0	0	0	0	68,330
4 0300 PERS/ RISK MGT	0	0	0	51,850	0	0	1,247,334
5 0400 AUDITOR	31,096	119,453	67,070	69,975	0	0	1,023,611
6 0500 TREAS/ TAX COLL	3,974	13,350	7,659	0	0	0	234,172
7 0700 COUNTY COUNSEL	0	0	0	28,669	0	0	800,337
8 0900 BUILD & GROUNDS	0	20,121	0	32,023	0	0	1,433,603
9 1800 ADM SVCS	0	0	0	8,721	0	0	747,969
10 1900 INFORMATION SVCS	0	0	0	0	0	0	3,368,835
11 1700 COUNTY ADMIN	0	0	0	183,629	0	0	900,610
Total Current Allocations	35,069	165,226	74,729	374,867	0	0	11,539,419
Less: Prior Year Allocations	17,901	202,989	82,365	0	(1,113)	0	9,676,099
Carry-Forward	17,168	(37,763)	(7,636)	0	1,113	0	1,472,129
Proposed Costs	\$52,237	\$127,463	\$67,092	\$374,867	\$1,113	\$0	\$13,011,547