



**Malia M. Cohen**  
**California State Controller**

**NEGOTIATION AGREEMENT**  
**COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: October 6, 2023**  
**Filing Ref: YUB24**

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 **2023-24**. 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 **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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. Workers' Compensation Insurance (ISF) |
| 2. Personnel/Risk management | 11. Health Insurance (ISF)                |
| 3. Auditor-Controller        | 12. General Insurance (ISF)               |
| 4. County Counsel            | 13. Unemployment Insurance (ISF)          |
| 5. Buildings & Grounds       | 14. Short-Term Disability Insurance (ISF) |
| 6. Administrative Services   | 15. Network Infrastructure (ISF)          |
| 7. Information Services      | 16. Utility (ISF)                         |
| 8. County Administrator      |   |
| 9. Automotive Service (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 2023-24 Cost Allocation Plan.

**SECTION IV: ACCEPTANCE**

**COUNTY OF YUBA**

**MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER**

**BY Original signed by**

**BY Original signed by**

**Richard Eberle**

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

**Name**

**Auditor-Controller**

**Title**

**10-10-2023**

**Date**

**10-10-2023**

**Date**

cc: State and Federal Agencies  
Attachment: Summary Schedule

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

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

FY 2021/2022  
 4/5/2023

**Summary Schedule**

Department	162-0901 UTILITY ISF FD	0950 CUSTODIAL	0100 COUNTY BOARD	0200 CLERK RECORDER	0600 ASSESSOR	0800 ELECTIONS	1500 SURVEYOR	1600 CD ADM & FIN	1701 BOARD CLERK	1702 ECONOMIC DEV
1 BUILDING DEPRECIATION	\$3,313	\$0	\$55,339	\$37,758	\$46,226	\$26	\$11	\$64,600	\$18,803	\$8
2 EQUIPMENT DEPRECIATION	0	0	471	7,119	393	18,630	0	550	160	0
3 0101 BOS MISC EXPEND	984	0	412	544	1,206	647	273	1,137	228	188
4 0300 PERS/ RISK MGT	0	0	9,821	12,931	32,900	11,294	6,384	25,698	4,419	0
5 0400 AUDITOR	7,696	0	4,481	37,359	10,581	12,564	6,766	10,385	4,959	923
6 0500 TREAS/ TAX COLL	843	0	317	25,902	1,282	893	5,062	1,297	472	88
7 0700 COUNTY COUNSEL	0	0	94,951	0	23,601	23,986	0	35,749	7,898	0
8 0900 BUILD & GROUNDS	0	0	108,257	76,225	94,507	6,703	0	126,322	38,453	0
9 1800 ADM SVCS	16,577	0	14,010	11,764	18,941	5,401	2,286	21,837	5,492	1,549
10 1900 INFORMATION SVCS	0	0	11,796	44,902	52,929	61,381	0	160,260	11,355	0
11 1700 COUNTY ADMIN	14,105	0	5,914	7,821	17,337	9,296	3,923	16,329	3,273	2,691
<b>Total Current Allocations</b>	<b>43,518</b>	<b>0</b>	<b>305,769</b>	<b>262,326</b>	<b>299,902</b>	<b>150,821</b>	<b>24,705</b>	<b>464,164</b>	<b>95,513</b>	<b>5,446</b>
Less: Prior Year Allocations	19,829	0	151,227	165,265	187,160	117,423	13,791	238,881	82,012	1,179
Carry-Forward	23,689	0	154,542	97,061	112,742	33,397	10,914	225,283	13,501	4,268
<b>Proposed Costs</b>	<b>\$67,206</b>	<b>\$0</b>	<b>\$460,312</b>	<b>\$359,387</b>	<b>\$412,643</b>	<b>\$184,218</b>	<b>\$35,620</b>	<b>\$689,448</b>	<b>\$109,014</b>	<b>\$9,714</b>

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

FY 2021/2022  
 4/5/2023

**Summary Schedule**

Department	2300 PUBLIC DEFENDER	2400 GRAND JURY	2701 SHERIFF BOAT PAT	3100 PROBATION	3101/09 VICT WIT	3116 J.A.I.B.G	3117 CRIME PREVENT	3120 YOBG	3150 PROB FAMILY	3200 STATE CORR SCHOOL
1 BUILDING DEPRECIATION	\$0	\$1	\$10	\$4,671	\$103	\$4	\$11	\$9	\$4	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	4,066	637	0	0	0	0	0
3 0101 BOS MISC EXPEND	0	15	253	4,018	562	90	272	217	98	0
4 0300 PERS/ RISK MGT	0	0	4,256	83,641	17,677	0	0	1,309	0	0
5 0400 AUDITOR	5,074	3,842	2,953	28,207	12,017	1,038	777	1,579	5,599	204
6 0500 TREAS/ TAX COLL	851	320	247	3,172	950	85	416	319	2,027	17
7 0700 COUNTY COUNSEL	0	4,257	0	15,299	0	0	0	0	0	0
8 0900 BUILD & GROUNDS	0	0	0	37,976	21,717	0	0	0	0	0
9 1800 ADM SVCS	0	123	2,112	35,477	4,737	747	2,242	1,801	806	0
10 1900 INFORMATION SVCS	0	0	0	267,823	8,981	0	0	0	0	0
11 1700 COUNTY ADMIN	0	214	3,637	58,352	8,085	1,298	3,895	3,119	1,401	0
<b>Total Current Allocations</b>	<b>5,925</b>	<b>8,772</b>	<b>13,468</b>	<b>542,700</b>	<b>75,467</b>	<b>3,262</b>	<b>7,613</b>	<b>8,353</b>	<b>9,935</b>	<b>221</b>
Less: Prior Year Allocations	1,648	12,333	9,613	475,806	73,297	1,558	6,341	6,350	5,462	97
Carry-Forward	4,276	(3,561)	3,856	66,894	2,170	1,704	1,272	2,003	4,473	124
<b>Proposed Costs</b>	<b>\$10,201</b>	<b>\$5,210</b>	<b>\$17,324</b>	<b>\$609,594</b>	<b>\$77,637</b>	<b>\$4,966</b>	<b>\$8,885</b>	<b>\$10,356</b>	<b>\$14,408</b>	<b>\$346</b>

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**Summary Schedule**

Department	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	4800 ENV HEALTH
1 BUILDING DEPRECIATION	\$0	\$27,825	\$35,300	\$0	\$0	\$5,635	\$8,438	\$21	\$68,532	\$34
2 EQUIPMENT DEPRECIATION	0	6,278	300	0	0	48	4,179	0	2,835	0
3 0101 BOS MISC EXPEND	4	839	1,457	0	0	263	351	523	736	849
4 0300 PERS/ RISK MGT	0	15,877	27,826	0	0	5,892	4,910	12,112	17,841	16,695
5 0400 AUDITOR	2,718	10,042	29,108	0	242	45,490	7,469	29,026	13,938	15,411
6 0500 TREAS/ TAX COLL	524	4,063	11,245	0	20	5,768	1,001	16,468	3,618	10,344
7 0700 COUNTY COUNSEL	0	6,935	10,797	0	0	92,132	4,763	40,754	0	2,780
8 0900 BUILD & GROUNDS	0	55,354	69,693	0	0	16,739	25,523	0	64,308	0
9 1800 ADM SVCS	37	12,315	20,342	0	1	3,273	6,110	4,375	12,080	7,089
10 1900 INFORMATION SVCS	0	33,684	48,752	0	0	8,654	141,440	54,095	5,233	21,675
11 1700 COUNTY ADMIN	64	12,054	20,930	0	2	3,776	7,990	7,508	10,579	12,188
<b>Total Current Allocations</b>	<b>3,346</b>	<b>185,266</b>	<b>275,751</b>	<b>0</b>	<b>266</b>	<b>187,669</b>	<b>212,174</b>	<b>164,882</b>	<b>199,701</b>	<b>87,066</b>
Less: Prior Year Allocations	1,906	115,781	206,558	32,490	112	88,966	100,784	60,810	201,726	74,100
Carry-Forward	1,441	69,486	69,193	(32,490)	154	98,703	111,391	104,073	(2,025)	12,966
<b>Proposed Costs</b>	<b>\$4,787</b>	<b>\$254,752</b>	<b>\$344,944</b>	<b>\$(32,490)</b>	<b>\$420</b>	<b>\$286,372</b>	<b>\$323,565</b>	<b>\$268,955</b>	<b>\$197,675</b>	<b>\$100,033</b>

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

Department	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	106-4700 HEALTH SVCS
1 BUILDING DEPRECIATION	\$22,212	\$0	\$594	\$38,521	\$0	\$67,355	\$155	\$11,393	\$0	\$7,217
2 EQUIPMENT DEPRECIATION	8,055	0	0	0	0	0	0	4,142	0	8,200
3 0101 BOS MISC EXPEND	110	0	371	410	0	19,271	3,853	0	0	3,333
4 0300 PERS/ RISK MGT	0	0	9,330	13,585	0	439,154	76,275	0	0	68,418
5 0400 AUDITOR	9,744	1,113	5,399	10,833	67	272,437	82,800	(1,663)	429	55,789
6 0500 TREAS/ TAX COLL	4,589	226	415	2,811	6	34,510	21,611	10,823	36	12,294
7 0700 COUNTY COUNSEL	0	0	0	379	0	128,573	62,616	0	0	0
8 0900 BUILD & GROUNDS	0	0	2,240	88,012	0	57,842	529	(168,546)	0	3,725
9 1800 ADM SVCS	911	2	3,112	9,597	0	232,111	32,187	11,224	0	31,578
10 1900 INFORMATION SVCS	0	0	11,049	24,836	0	590,224	141,235	11,947	0	129,414
11 1700 COUNTY ADMIN	1,582	4	5,334	5,894	0	275,617	55,334	0	0	47,867
<b>Total Current Allocations</b>	<b>47,203</b>	<b>1,346</b>	<b>37,845</b>	<b>194,878</b>	<b>73</b>	<b>2,117,093</b>	<b>476,597</b>	<b>(120,679)</b>	<b>465</b>	<b>367,835</b>
Less: Prior Year Allocations	25,278	1,450	39,871	179,364	32	1,712,331	387,322	148,846	235	324,325
Carry-Forward	21,925	(104)	(2,026)	15,514	40	404,762	89,275	(269,525)	229	43,510
<b>Proposed Costs</b>	<b>\$69,128</b>	<b>\$1,242</b>	<b>\$35,819</b>	<b>\$210,393</b>	<b>\$113</b>	<b>\$2,521,855</b>	<b>\$565,872</b>	<b>\$(390,204)</b>	<b>\$694</b>	<b>\$411,345</b>



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

FY 2021/2022  
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**Summary Schedule**

Department	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	112-7000 CRIM JUST	113-8030 CDSA GRANTS
1 BUILDING DEPRECIATION	\$10,181	\$3,365	\$551,400	\$57,962	\$126,910	\$19	\$14	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	246,057	18,396	40,129	0	0	0	0	0
3 0101 BOS MISC EXPEND	2,016	1,844	11,863	7,859	3,803	477	345	0	0	0
4 0300 PERS/ RISK MGT	43,703	28,317	206,728	137,819	105,410	10,476	0	9,821	0	0
5 0400 AUDITOR	21,366	14,591	76,686	57,253	32,571	4,221	2,255	15,136	0	43
6 0500 TREAS/ TAX COLL	1,418	1,868	10,417	6,331	3,483	419	240	1,555	0	4
7 0700 COUNTY COUNSEL	2,306	45,785	201,978	0	0	0	0	0	0	0
8 0900 BUILD & GROUNDS	1,799	35,810	267,185	964,076	177,359	0	0	0	0	0
9 1800 ADM SVCS	17,145	15,586	125,930	88,823	73,585	3,992	2,845	49	0	2
10 1900 INFORMATION SVCS	7,562	53,677	722,257	40,813	36,380	0	0	13,302	0	0
11 1700 COUNTY ADMIN	28,966	26,470	170,347	112,855	54,654	6,855	4,942	11	0	4
<b>Total Current Allocations</b>	<b>136,462</b>	<b>227,312</b>	<b>2,590,848</b>	<b>1,492,186</b>	<b>654,285</b>	<b>26,460</b>	<b>10,641</b>	<b>39,874</b>	<b>0</b>	<b>53</b>
Less: Prior Year Allocations	196,357	247,039	1,798,184	1,367,248	705,775	26,107	4,842	23,557	0	0
Carry-Forward	(59,895)	(19,728)	792,664	124,938	(51,491)	353	5,799	16,316	0	0
<b>Proposed Costs</b>	<b>\$76,567</b>	<b>\$207,584</b>	<b>\$3,383,511</b>	<b>\$1,617,124</b>	<b>\$602,794</b>	<b>\$26,813</b>	<b>\$16,440</b>	<b>\$56,190</b>	<b>\$0</b>	<b>\$53</b>

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

FY 2021/2022  
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**Summary Schedule**

Department	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	121-8023 OOR (OWN OCCUPIED REHAB)	122-8026 CDBG Dis Relief MHP
1 BUILDING DEPRECIATION	\$3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 0101 BOS MISC EXPEND	82	1	0	0	0	0	0	0	0	17
4 0300 PERS/ RISK MGT	0	0	0	0	0	0	0	0	0	0
5 0400 AUDITOR	1,483	435	0	0	0	0	489	3,815	69	1,093
6 0500 TREAS/ TAX COLL	196	51	0	0	0	0	41	2,352	6	195
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	673	8	0	0	0	0	0	0	0	143
10 1900 INFORMATION SVCS	0	0	0	0	0	0	0	0	0	0
11 1700 COUNTY ADMIN	1,170	14	0	0	0	0	0	0	0	248
<b>Total Current Allocations</b>	<b>3,607</b>	<b>509</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>530</b>	<b>6,167</b>	<b>74</b>	<b>1,696</b>
Less: Prior Year Allocations	0	0	0	0	0	0	251	7,620	0	0
Carry-Forward	0	0	0	0	0	0	278	(1,453)	0	0
<b>Proposed Costs</b>	<b>\$3,607</b>	<b>\$509</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$808</b>	<b>\$4,714</b>	<b>\$74</b>	<b>\$1,696</b>

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

Department	123-8025 CDBG-PI ACQ FOR REHAB PRG	126/129- 9501/04 EDBG	126-8027 CDBG COVID Round 1	127-8024 HOMEBUYE R ASSISTANC	128-8028 CDBG Covid Round 2	129-8029 CDBG - Affordable Hsg	130-9500 AIRPORT	132-0000 ST&TR	133-2900 SHERIFF- CO JAIL	133-7800 ST&TR SHER
1 BUILDING DEPRECIATION	\$0	\$1	\$5	\$0	\$3	\$0	\$8	\$1	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 0101 BOS MISC EXPEND	0	33	112	0	83	0	199	33	0	0
4 0300 PERS/ RISK MGT	0	0	0	0	0	0	4,256	0	0	0
5 0400 AUDITOR	69	9	979	69	355	918	14,351	4,154	369	0
6 0500 TREAS/ TAX COLL	6	0	168	6	28	121	2,371	420	90	0
7 0700 COUNTY COUNSEL	0	0	0	0	0	0	28,275	0	0	0
8 0900 BUILD & GROUNDS	0	0	0	0	0	0	105	0	0	0
9 1800 ADM SVCS	0	275	927	0	689	0	25,956	272	0	0
10 1900 INFORMATION SVCS	0	0	0	0	0	0	5,380	0	0	0
11 1700 COUNTY ADMIN	0	478	1,611	0	1,197	0	2,858	472	0	0
<b>Total Current Allocations</b>	<b>74</b>	<b>796</b>	<b>3,803</b>	<b>74</b>	<b>2,356</b>	<b>1,039</b>	<b>83,758</b>	<b>5,352</b>	<b>459</b>	<b>0</b>
Less: Prior Year Allocations	0	0	0	0	0	0	128,952	230	0	0
Carry-Forward	0	0	0	0	0	0	(45,194)	5,121	0	0
<b>Proposed Costs</b>	<b>\$74</b>	<b>\$796</b>	<b>\$3,803</b>	<b>\$74</b>	<b>\$2,356</b>	<b>\$1,039</b>	<b>\$38,565</b>	<b>\$10,473</b>	<b>\$459</b>	<b>\$0</b>

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

Department	150-9600 AUTO SERVICE	151-9400 SHERIFF AUTO	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
1 BUILDING DEPRECIATION	\$0	\$17	\$0	\$49	\$62	\$54	\$350	\$4	\$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	0	0	0	0	28,324	72,292	8,656	(2,617)	1,927	200
5 0400 AUDITOR	4,129	9,890	2,418	2,053	3,308	3,735	5,179	1,152	1,752	1,458
6 0500 TREAS/ TAX COLL	374	928	246	186	276	341	595	126	146	121
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	19,318	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
<b>Total Current Allocations</b>	23,821	10,835	2,664	2,288	31,970	76,422	14,780	(1,336)	3,825	1,779
Less: Prior Year Allocations	26,578	6,252	0	1,039	79,529	(8,395)	1,776	232	(247)	422
Carry-Forward	(2,757)	4,583	0	1,249	(47,559)	84,817	13,003	(1,568)	4,073	1,357
<b>Proposed Costs</b>	<b>\$21,064</b>	<b>\$15,418</b>	<b>\$2,664</b>	<b>\$3,537</b>	<b>\$(15,589)</b>	<b>\$161,239</b>	<b>\$27,783</b>	<b>\$(2,904)</b>	<b>\$7,898</b>	<b>\$3,136</b>

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**Summary Schedule**

Department	163-4210 DIS-EMERG SVCS	163-4211 DIS- FEB 2017 INLAND STORM	163-4215 DIS-FEB 2017 SPILLWAY PROJECT	163-4220 CASCADE FIRE	163-4230 PUBLIC HEALTH EMERGENC	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
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 0300 PERS/ RISK MGT	0	0	0	0	0	0	0	0	0	0
5 0400 AUDITOR	0	0	0	0	0	0	0	1,409	1,410	540
6 0500 TREAS/ TAX COLL	0	0	0	0	0	0	0	117	117	75
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
<b>Total Current Allocations</b>	0	0	0	0	0	0	0	1,527	1,527	615
Less: Prior Year Allocations	0	0	0	0	412	0	0	611	609	5,022
Carry-Forward	0	0	0	0	(412)	0	0	916	918	(4,407)
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(412)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,443</b>	<b>\$2,445</b>	<b>\$(3,792)</b>

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Department	234-5420 PUBLIC HLTH EMERG	711-9986 LAFCO	805-3350 TRILIA	CLINIC	CSA's	SCHOOLS	SPECIAL DISTRICT	COVID-19 4230	ARPA	2nd Allocation Orphans
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$12,302	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 0101 BOS MISC EXPEND	5	0	0	0	0	0	0	0	0	0
4 0300 PERS/ RISK MGT	0	0	3,110	0	0	0	0	0	0	0
5 0400 AUDITOR	7,717	120	52,000	0	51,498	7,097	1,271	17,830	0	0
6 0500 TREAS/ TAX COLL	836	10	2,727	0	4,840	0	0	0	0	0
7 0700 COUNTY COUNSEL	0	0	32	0	0	0	0	2,493	0	0
8 0900 BUILD & GROUNDS	0	1,058	0	(1,886)	0	61,536	0	0	0	0
9 1800 ADM SVCS	39	(776)	16	0	0	0	0	24,998	0	0
10 1900 INFORMATION SVCS	0	(396)	5,915	(220)	0	0	0	0	0	0
11 1700 COUNTY ADMIN	67	0	3	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>8,664</b>	<b>16</b>	<b>63,803</b>	<b>(2,106)</b>	<b>56,338</b>	<b>80,935</b>	<b>1,271</b>	<b>45,322</b>	<b>0</b>	<b>0</b>
Less: Prior Year Allocations	70	5,642	37,767	19,245	24,257	202,843	89,116	592,815	0	0
Carry-Forward	8,594	(5,626)	26,036	(21,351)	32,081	(121,908)	(87,845)	(547,494)	0	0
<b>Proposed Costs</b>	<b>\$17,258</b>	<b>\$(5,609)</b>	<b>\$89,838</b>	<b>\$(23,457)</b>	<b>\$88,419</b>	<b>\$(40,973)</b>	<b>\$(86,575)</b>	<b>\$(502,172)</b>	<b>\$0</b>	<b>\$0</b>

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<b>Department</b>	<b>Total</b>
1 BUILDING DEPRECIATION	\$1,286,842
2 EQUIPMENT DEPRECIATION	370,645
3 0101 BOS MISC EXPEND	72,288
4 0300 PERS/ RISK MGT	1,576,665
5 0400 AUDITOR	1,176,139
6 0500 TREAS/ TAX COLL	228,776
7 0700 COUNTY COUNSEL	836,339
8 0900 BUILD & GROUNDS	2,232,622
9 1800 ADM SVCS	932,743
10 1900 INFORMATION SVCS	2,726,334
11 1700 COUNTY ADMIN	1,040,635
<b>Total Current Allocations</b>	<u>12,480,029</u>
Less: Prior Year Allocations	<u>10,863,317</u>
Carry-Forward	<u>1,599,509</u>
<b>Proposed Costs</b>	<u><u>\$14,079,538</u></u>