



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Yuba
Marysville, California

Date: September 29, 2025
Filing Ref: YUB26

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2025-26**. 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 **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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. 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.

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 2025-26 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF YUBA

BY Original signed by
Richard Eberle
Name
Auditor-Controller
Title
09-30-2025
Date

cc: State and Federal Agencies
Attachment: Summary Schedule

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by
SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division
09-30-2025
Date

Negotiated by Anthony Pok
Telephone (916) 259-5536

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Summary Schedule

Seq #	Department Name	0100 COUNTY BOARD	0200 CLERK RECORDER	0600 ASSESSOR	0800 ELECTIONS	1500 SURVEYOR	1600 CD ADM & FIN	1701 BOARD CLERK
1	BUILDING DEPRECIATION	\$57,084	\$38,947	\$47,674	\$19	\$5	\$66,643	\$19,396
2	EQUIPMENT DEPRECIATION	0	4,377	0	24,529	0	0	0
3	0101 BOS MISC EXPEND	450	525	969	419	118	1,269	218
4	0300 PERS/ RISK MGT	10,493	13,560	31,156	9,040	2,744	27,282	6,457
5	0400 AUDITOR	4,429	46,366	8,121	10,301	5,321	13,032	5,964
6	0500 TREAS/ TAX COLL	527	29,522	1,308	982	4,617	3,084	1,113
7	0700 COUNTY COUNSEL	115,727	3,164	9,293	20,185	0	29,501	1,611
8	0900 BUILD & GROUNDS	126,705	86,873	107,147	4,314	0	148,945	45,681
9	1800 ADM SVCS	8,182	8,362	14,357	5,302	1,495	18,960	3,604
10	1900 INFORMATION SVCS	11,224	18,425	57,078	17,842	0	47,715	19,178
11	1700 COUNTY ADMIN	6,077	7,147	13,498	5,622	1,594	17,002	3,008
Total Current Allocations		\$340,897	\$257,268	\$290,601	\$98,555	\$15,895	\$373,432	\$106,229
Less: Prior Year Allocations		305,769	262,326	299,902	150,821	24,705	464,164	95,513
Carry-Forward		35,127	-5,058	-9,300	-52,266	-8,810	-90,733	10,716
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$376,024	\$252,210	\$281,301	\$46,289	\$7,085	\$282,699	\$116,945

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Seq #	Department Name	1602 ECONOMIC DEV	2300 PUBLIC DEFENDER	2400 GRAND JURY	2701 SHERIFF BOAT PAT	3100 PROBATION	3101/09 VICT WIT	3116 J.A.I.B.G
1	BUILDING DEPRECIATION	\$17	\$0	\$1	\$8	\$7,446	\$146	\$3
2	EQUIPMENT DEPRECIATION	0	0	0	0	33,300	0	0
3	0101 BOS MISC EXPEND	389	4	28	181	3,101	362	61
4	0300 PERS/ RISK MGT	0	0	0	4,036	84,428	15,497	0
5	0400 AUDITOR	636	3,938	5,384	3,520	21,492	11,556	1,293
6	0500 TREAS/ TAX COLL	74	613	530	430	4,135	1,279	128
7	0700 COUNTY COUNSEL	0	0	2,849	0	26,337	0	0
8	0900 BUILD & GROUNDS	0	0	274	0	38,988	56,812	0
9	1800 ADM SVCS	4,881	50	349	2,286	40,008	4,614	760
10	1900 INFORMATION SVCS	0	0	3,621	4,490	154,988	21,115	0
11	1700 COUNTY ADMIN	4,790	49	342	2,430	42,448	5,233	746
Total Current Allocations		\$10,788	\$4,653	\$13,377	\$17,380	\$456,671	\$116,614	\$2,989
Less: Prior Year Allocations		5,446	5,925	8,772	13,468	542,700	75,467	3,262
Carry-Forward		5,342	-1,271	4,605	3,912	-86,029	41,147	-273
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$16,130	\$3,382	\$17,981	\$21,292	\$370,642	\$157,761	\$2,716

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Seq #	Department Name	3117 CRIME PREVENT	3120 YOBG	3150 PROB FAMILY	3200 STATE CORR SCHOOL	3300 DRAIN DITCH	3400 AG COMM	3500/3600 BUILDING INSPECTOR
1	BUILDING DEPRECIATION	\$7	\$10	\$3	\$0	\$1	\$28,695	\$36,423
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	8,328	112,500
3	0101 BOS MISC EXPEND	156	217	65	0	12	651	1,619
4	0300 PERS/ RISK MGT	0	1,937	0	0	0	15,336	40,842
5	0400 AUDITOR	688	2,107	4,969	98	2,688	10,850	34,708
6	0500 TREAS/ TAX COLL	439	394	1,761	10	490	5,109	13,347
7	0700 COUNTY COUNSEL	0	0	0	0	0	2,288	24,423
8	0900 BUILD & GROUNDS	0	0	0	0	0	63,720	80,714
9	1800 ADM SVCS	1,963	2,732	815	2	149	9,479	30,415
10	1900 INFORMATION SVCS	0	0	0	0	0	31,571	54,671
11	1700 COUNTY ADMIN	1,926	2,771	800	2	147	8,788	21,998
Total Current Allocations		\$5,180	\$10,167	\$8,413	\$112	\$3,486	\$184,815	\$451,659
Less: Prior Year Allocations		7,613	8,353	9,935	221	3,346	185,266	275,751
Carry-Forward		-2,433	1,814	-1,522	-109	140	-451	175,908
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$2,747	\$11,982	\$6,891	\$2	\$3,626	\$184,364	\$627,568

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Seq #	Department Name	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	\$0	\$5,815	\$8,716	\$20	\$68,531	\$29
2	EQUIPMENT DEPRECIATION	0	0	0	4,146	0	13,916	0
3	0101 BOS MISC EXPEND	0	0	293	600	441	629	636
4	0300 PERS/ RISK MGT	0	0	5,811	6,941	10,654	20,179	15,982
5	0400 AUDITOR	0	317	56,307	7,282	34,226	15,024	16,786
6	0500 TREAS/ TAX COLL	0	31	7,566	1,159	17,636	4,421	11,849
7	0700 COUNTY COUNSEL	0	0	61,950	6,911	39,015	0	3,806
8	0900 BUILD & GROUNDS	0	0	13,224	23,196	137	112,374	0
9	1800 ADM SVCS	0	2	3,951	9,587	5,573	9,770	8,041
10	1900 INFORMATION SVCS	0	0	8,232	66,495	55,656	28,457	25,748
11	1700 COUNTY ADMIN	0	2	3,898	7,740	5,963	8,762	8,632
Total Current Allocations		\$0	\$353	\$167,047	\$142,773	\$169,322	\$282,063	\$91,507
Less: Prior Year Allocations		0	266	187,669	212,174	164,882	199,701	87,066
Carry-Forward		0	87	-20,622	-69,402	4,439	82,362	4,441
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$0	\$439	\$146,425	\$73,371	\$173,761	\$364,424	\$95,948

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Seq #	Department Name	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
1	BUILDING DEPRECIATION	\$19,176	\$2	\$687	\$41,771	\$0	\$87,609	\$161
2	EQUIPMENT DEPRECIATION	8,487	0	0	0	0	0	0
3	0101 BOS MISC EXPEND	78	46	261	353	0	29,138	3,584
4	0300 PERS/ RISK MGT	0	0	4,036	11,462	0	486,226	101,539
5	0400 AUDITOR	20,911	2,528	5,144	11,985	148	299,958	91,949
6	0500 TREAS/ TAX COLL	12,758	633	637	4,220	15	57,112	26,079
7	0700 COUNTY COUNSEL	0	0	0	3,082	0	177,914	95,262
8	0900 BUILD & GROUNDS	0	0	246	93,838	0	296,849	85,472
9	1800 ADM SVCS	983	583	3,294	23,400	1	443,402	45,420
10	1900 INFORMATION SVCS	0	0	1,107	22,372	0	599,302	188,320
11	1700 COUNTY ADMIN	964	572	3,419	4,926	1	383,396	49,257
Total Current Allocations		\$63,356	\$4,364	\$18,831	\$217,408	\$164	\$2,860,906	\$687,044
Less: Prior Year Allocations		47,203	1,346	37,845	194,878	73	2,117,093	476,597
Carry-Forward		16,153	3,019	-19,014	22,530	91	743,813	210,447
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$79,509	\$7,383	-\$183	\$239,939	\$254	\$3,604,718	\$897,491

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Seq #	Department Name	104-9000 FISH & GAME	106-4700 HEALTH SVCS	107-2600 CHILD SUPPORT	108-2500 DISTRICT ATTORNEY	108-2700 SHERIFF DEPT	108-2900 JAIL DEPT	108-3000 JUVENILE HALL
1	BUILDING DEPRECIATION	\$0	\$8,402	\$5,417	\$5,400	\$557,346	\$78,022	\$126,911
2	EQUIPMENT DEPRECIATION	0	7,470	0	13,149	352,661	33,045	8,808
3	0101 BOS MISC EXPEND	0	3,152	1,350	1,504	10,563	6,003	3,442
4	0300 PERS/ RISK MGT	0	52,949	33,739	31,963	235,203	134,471	98,956
5	0400 AUDITOR	419	66,509	19,408	14,015	68,975	53,107	32,799
6	0500 TREAS/ TAX COLL	41	22,072	2,007	1,937	13,923	8,931	5,348
7	0700 COUNTY COUNSEL	0	0	4,973	27,535	291,903	0	0
8	0900 BUILD & GROUNDS	0	-12,983	6,429	64,256	267,464	533,349	34,622
9	1800 ADM SVCS	0	39,777	17,085	20,231	291,916	152,061	108,219
10	1900 INFORMATION SVCS	0	72,796	40,462	50,985	757,981	190,103	150,074
11	1700 COUNTY ADMIN	0	41,490	18,331	20,138	141,945	80,714	47,367
Total Current Allocations		\$460	\$301,634	\$149,202	\$251,115	\$2,989,879	\$1,269,805	\$616,547
Less: Prior Year Allocations		465	367,835	136,462	227,312	2,590,848	1,492,186	654,285
Carry-Forward		-4	-66,201	12,740	23,803	399,032	-222,382	-37,737
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$456	\$235,433	\$161,941	\$274,918	\$3,388,911	\$1,047,423	\$578,810

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Seq #	Department Name	108-7400 BAILIFFS	109-0109 CO AUTH-IHSS	110-5500 FIRST FIVE YUBA	112-7000 CRIM JUST	113-8030 CDSA GRANTS	114-8021 CDBG Plng	114-8022 Fernwood Residential Infill
1	BUILDING DEPRECIATION	\$14	\$19	\$16	\$0	\$7	\$0	\$2
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
3	0101 BOS MISC EXPEND	318	428	347	0	164	4	45
4	0300 PERS/ RISK MGT	0	0	11,462	0	0	0	0
5	0400 AUDITOR	3,604	2,066	20,346	298	785	312	1,343
6	0500 TREAS/ TAX COLL	565	250	2,534	29	75	96	213
7	0700 COUNTY COUNSEL	0	0	0	0	0	0	0
8	0900 BUILD & GROUNDS	0	0	240	0	0	0	0
9	1800 ADM SVCS	3,993	5,380	4,402	0	2,059	44	571
10	1900 INFORMATION SVCS	11,224	0	19,054	0	0	0	0
11	1700 COUNTY ADMIN	3,918	5,279	4,852	0	2,021	43	560
Total Current Allocations		\$23,636	\$13,422	\$63,251	\$327	\$5,111	\$499	\$2,734
Less: Prior Year Allocations		26,460	10,641	39,874	0	53	3,607	509
Carry-Forward		-2,824	2,781	23,378	0	5,058	-3,108	2,225
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$20,813	\$16,204	\$86,629	\$327	\$10,169	-\$2,609	\$4,959

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Seq #	Department Name	115-8010/8011 CDBG- SUTTER	117-8000 COMM ACTION	117-8031 CDSA Grant - PLHA, CDSA Grants, Perm Local Hsg	117/122- 8001/8013 CDBG	118-8001 HCD EXPENSE	119-8002 PROG INCOME EXP	120-8032 CDSA Grant-Audible Alarm
1	BUILDING DEPRECIATION	\$0	\$0	\$7	\$0	\$0	\$16	\$2
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
3	0101 BOS MISC EXPEND	0	0	152	0	0	353	51
4	0300 PERS/ RISK MGT	0	0	0	0	0	0	0
5	0400 AUDITOR	0	0	29	0	265	2,473	10
6	0500 TREAS/ TAX COLL	0	0	0	0	26	959	0
7	0700 COUNTY COUNSEL	0	0	0	0	0	0	0
8	0900 BUILD & GROUNDS	0	0	0	0	0	0	0
9	1800 ADM SVCS	0	0	1,904	0	0	4,428	646
10	1900 INFORMATION SVCS	0	0	0	0	0	0	0
11	1700 COUNTY ADMIN	0	0	1,869	0	0	4,346	634
Total Current Allocations		\$0	\$0	\$3,961	\$0	\$291	\$12,575	\$1,343
Less: Prior Year Allocations		0	0	0	0	530	6,167	0
Carry-Forward		0	0	0	0	-239	6,408	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$0	\$0	\$3,961	\$0	\$52	\$18,982	\$1,343

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Seq #	Department Name	120-8033 CDSA Grant-High Visibility	121-8023 OOR (OWN OCCUPIED REHAB)	122-8026 CDBG Dis Relief MHP	123-8025 CDBG- PI ACQ FOR REHAB PRG	126/129- 9501/04 EDBG	126-8027 CDBG COVID Round 1	127-8024 HOMEBUYER ASSISTANCE
1	BUILDING DEPRECIATION	\$1	\$32	\$22	\$3	\$0	\$0	\$8
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
3	0101 BOS MISC EXPEND	31	714	487	75	0	0	183
4	0300 PERS/ RISK MGT	0	0	0	0	0	0	0
5	0400 AUDITOR	6	909	890	712	0	265	388
6	0500 TREAS/ TAX COLL	0	92	111	133	0	26	35
7	0700 COUNTY COUNSEL	0	0	0	0	0	0	0
8	0900 BUILD & GROUNDS	0	0	0	0	0	0	0
9	1800 ADM SVCS	388	8,959	6,118	937	0	0	2,292
10	1900 INFORMATION SVCS	0	0	0	0	0	0	0
11	1700 COUNTY ADMIN	381	8,792	6,004	920	0	0	2,249
Total Current Allocations		\$808	\$19,497	\$13,631	\$2,780	\$0	\$291	\$5,154
Less: Prior Year Allocations		0	74	1,696	74	796	3,803	74
Carry-Forward		0	19,423	11,935	2,706	-796	-3,512	5,080
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$808	\$38,921	\$25,567	\$5,485	-\$796	-\$3,221	\$10,234

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Seq #	Department Name	128-8028 CDBG Covid Round 2	129-8029 CDBG - Affordable Hsg	130-9500 AIRPORT	132-3100 ST&TR PROB	133-2900 ST & TR SHER	150-9600 AUTO SERVICE	151-9400 SHERIFF AUTO
1	BUILDING DEPRECIATION	\$0	\$0	\$11	\$1	\$0	\$0	\$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
3	0101 BOS MISC EXPEND	0	0	243	19	0	0	0
4	0300 PERS/ RISK MGT	0	0	5,650	0	0	0	0
5	0400 AUDITOR	485	0	18,758	4,703	198	4,752	17,432
6	0500 TREAS/ TAX COLL	80	0	3,018	527	84	548	1,972
7	0700 COUNTY COUNSEL	0	0	27,073	0	0	0	0
8	0900 BUILD & GROUNDS	0	0	616	6,951	0	68	0
9	1800 ADM SVCS	0	0	3,069	235	0	12,297	0
10	1900 INFORMATION SVCS	0	0	4,530	1,012	0	0	0
11	1700 COUNTY ADMIN	0	0	3,274	230	0	0	0
Total Current Allocations		\$565	\$0	\$66,241	\$13,678	\$282	\$17,666	\$19,403
Less: Prior Year Allocations		2,356	1,039	83,758	5,352	459	23,821	10,835
Carry-Forward		-1,791	-1,039	-17,518	8,326	-177	-6,155	8,569
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		-\$1,226	-\$1,039	\$48,723	\$22,003	\$105	\$11,512	\$27,972

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Seq #	Department Name	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
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
3	0101 BOS MISC EXPEND	0	0	0	0	0	0	0
4	0300 PERS/ RISK MGT	0	0	107,634	146,292	25,999	1,008	11,091
5	0400 AUDITOR	1	5,598	4,781	3,856	9,415	1,745	2,244
6	0500 TREAS/ TAX COLL	0	568	498	407	1,270	206	254
7	0700 COUNTY COUNSEL	0	0	0	0	0	0	0
8	0900 BUILD & GROUNDS	0	0	0	0	0	0	0
9	1800 ADM SVCS	0	0	0	0	0	0	0
10	1900 INFORMATION SVCS	0	3,329	0	0	0	0	0
11	1700 COUNTY ADMIN	0	0	0	0	0	0	0
Total Current Allocations		\$1	\$9,495	\$112,913	\$150,556	\$36,684	\$2,959	\$13,589
Less: Prior Year Allocations		2,664	2,288	31,970	76,422	14,780	-1,336	3,825
Carry-Forward		-2,662	7,208	80,943	74,134	21,904	4,295	9,764
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		-\$2,661	\$16,703	\$193,856	\$224,690	\$58,589	\$7,254	\$23,353

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Seq #	Department Name	160-9300 SHORT TERM	162-0901 Utility ISF	163-4210 DIS- EMERG SVCS	163-4211 DIS- FEB 2017 INLAND STORM	163-4215 DIS- FEB 2017 SPILLWAY EVENT	163-4220 CASCADE FIRE	163-4230 PUBLIC HEALTH EMERGENCY
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
3	0101 BOS MISC EXPEND	0	0	0	0	0	0	0
4	0300 PERS/ RISK MGT	1,739	0	0	0	0	0	0
5	0400 AUDITOR	2,315	14,467	0	0	0	0	0
6	0500 TREAS/ TAX COLL	228	1,695	0	0	0	0	0
7	0700 COUNTY COUNSEL	0	0	0	0	0	0	0
8	0900 BUILD & GROUNDS	0	0	0	0	0	0	0
9	1800 ADM SVCS	0	5,758	0	0	0	0	0
10	1900 INFORMATION SVCS	0	0	0	0	0	0	0
11	1700 COUNTY ADMIN	0	0	0	0	0	0	0
Total Current Allocations		\$4,282	\$21,919	\$0	\$0	\$0	\$0	\$0
Less: Prior Year Allocations		1,779	43,518	0	0	0	0	0
Carry-Forward		2,502	-21,599	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$6,784	\$321	\$0	\$0	\$0	\$0	\$0

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Seq #	Department Name	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
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$7	\$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
3	0101 BOS MISC EXPEND	0	0	1	1	0	145	0
4	0300 PERS/ RISK MGT	0	0	0	0	0	0	0
5	0400 AUDITOR	0	0	1,913	1,913	198	4,787	66
6	0500 TREAS/ TAX COLL	0	0	188	188	20	549	7
7	0700 COUNTY COUNSEL	0	0	0	0	0	0	0
8	0900 BUILD & GROUNDS	0	0	0	0	0	0	0
9	1800 ADM SVCS	0	0	14	14	0	1,826	0
10	1900 INFORMATION SVCS	0	0	0	0	0	0	2,221
11	1700 COUNTY ADMIN	0	0	14	14	0	1,792	0
Total Current Allocations		\$0	\$0	\$2,130	\$2,130	\$218	\$9,106	\$2,294
Less: Prior Year Allocations		0	0	1,527	1,527	615	8,664	16
Carry-Forward		0	0	604	603	-397	442	2,277
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$0	\$0	\$2,734	\$2,734	-\$179	\$9,548	\$4,571

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Seq #	Department Name	805-3350 TRILIA	CLINIC	CSA's	SCHOOLS	SPECIAL DISTRICT	COVID-19 4230	ALL OTHER
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$12,302	\$0	\$0	\$21,924
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
3	0101 BOS MISC EXPEND	0	0	0	0	0	0	0
4	0300 PERS/ RISK MGT	0	0	0	0	0	0	0
5	0400 AUDITOR	18,087	0	62,303	13,610	2,367	6,972	241
6	0500 TREAS/ TAX COLL	1,806	0	6,131	0	0	0	10,863
7	0700 COUNTY COUNSEL	0	0	0	0	0	0	0
8	0900 BUILD & GROUNDS	0	19,244	0	53,055	0	0	115,154
9	1800 ADM SVCS	0	0	0	0	0	0	-3,918
10	1900 INFORMATION SVCS	0	-938	0	0	0	0	-506
11	1700 COUNTY ADMIN	6,605	0	0	0	0	0	4,574
Total Current Allocations		\$26,498	\$18,306	\$68,435	\$78,967	\$2,367	\$6,972	\$148,333
Less: Prior Year Allocations		63,803	-2,106	56,338	80,935	1,271	45,322	-120,679
Carry-Forward		-37,305	20,412	12,097	-1,968	1,096	-38,350	269,011
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		-\$10,806	\$38,719	\$80,531	\$76,998	\$3,464	-\$31,378	\$417,344

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Seq #	Department Name	ARPA	General Gov / Unallowable	Residual Costs	Total
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$1,350,936
2	EQUIPMENT DEPRECIATION	0	0	0	624,716
3	0101 BOS MISC EXPEND	0	558,497	0	635,145
4	0300 PERS/ RISK MGT	0	0	0	1,823,794
5	0400 AUDITOR	0	346,349	-0	1,599,511
6	0500 TREAS/ TAX COLL	0	674,691	0	979,210
7	0700 COUNTY COUNSEL	0	10,435	0	985,235
8	0900 BUILD & GROUNDS	40,979	1,967,759	0	4,482,712
9	1800 ADM SVCS	0	5,239	0	1,408,714
10	1900 INFORMATION SVCS	0	0	0	2,739,932
11	1700 COUNTY ADMIN	39,056	96,513	0	1,167,873
Total Current Allocations		\$80,035	\$3,659,483	\$0	\$17,797,778
Less: Prior Year Allocations		0	0	0	12,480,029
Carry-Forward		0	0	0	1,571,792
Current Adjustment		0	0	0	0
Proposed Costs		\$80,035	\$3,659,483	\$0	\$19,369,569