



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

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Yuba  
Marysville, California**

**Date: August 24, 2018  
Filing Ref: YUB19**

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 **2018-19**. 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 **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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                 | 11. Automotive Service (ISF)              |
| 2. Buildings & Grounds – Energy (Utilities) | 12. Workers’ Compensation Insurance (ISF) |
| 3. Personnel & Risk Management              | 13. Liability Insurance (ISF)             |
| 4. Auditor Controller                       | 14. Health Insurance (ISF)                |
| 5. County Counsel                           | 15. General Insurance (ISF)               |
| 6. Building & Grounds                       | 16. Unemployment Insurance (ISF)          |
| 7. Custodial Services                       | 17. Short-Term Disability Insurance (ISF) |
| 8. Administrative Services                  | 18. Network Infrastructure (ISF)          |
| 9. Information Technology                   |   |
| 10. County Administrator                    |   |

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:** The adjustments reflected on the Carry Forward Schedule totaling (\$1,115,188) to switch the central service department “Buildings & Grounds – Energy” to an ISF must be included when calculating carry-forward in the fiscal year 2020-21 Estimated 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

9-18-2018

9-21-2018

Date

Date

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

cc: State and Federal Agencies

Attachment

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

FY 2016/2017  
3/22/2018

**Summary Schedule**

Department	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	1702 ECONOMIC DEV
1 BUILDING DEPRECIATION	\$0	\$54,571	\$38,098	\$46,620	\$0	\$0	\$0	\$68,394	\$18,974	\$0
2 EQUIPMENT DEPRECIATION	0	0	1,991	0	0	0	0	0	0	0
3 0101 BOS MISC EXPEND	0	414	608	1,283	497	0	348	1,024	249	101
4 0901 BLD & GRD ENERGY	0	23,559	16,447	20,126	0	0	0	29,527	8,192	0
5 0300 PERS/ RISK MGT	0	5,348	6,791	15,194	5,093	0	3,395	12,138	3,056	0
6 0400 AUDITOR	0	3,357	10,956	8,651	4,384	10	2,917	12,098	2,317	479
7 0500 TREAS/ TAX COLL	0	173	5,581	638	55	0	1,633	3,755	146	186
8 0700 COUNTY COUNSEL	0	111,572	0	21,547	4,095	0	0	14,759	10,603	279
9 0900 BUILD & GROUNDS	0	13,286	10,094	11,907	2,817	0	0	17,340	6,126	0
10 0950 CUSTODIAL	0	15,104	10,544	12,903	0	0	0	18,929	5,252	0
11 1800 ADM SVCS	0	2,694	3,937	8,402	3,278	0	2,245	7,648	3,869	644
12 1900 INFORMATION SVCS	0	25,294	33,519	159,725	10,871	0	9,827	80,600	23,901	0
13 1700 COUNTY ADMIN	0	11,422	5,517	12,236	4,197	0	2,821	9,774	2,448	143
<b>Total Current Allocations</b>	<b>0</b>	<b>266,794</b>	<b>144,084</b>	<b>319,232</b>	<b>35,286</b>	<b>10</b>	<b>23,186</b>	<b>275,987</b>	<b>85,134</b>	<b>1,833</b>
Less: Prior Year Allocations	0	393,548	148,465	322,769	63,621	198,207	10,003	417,546	89,596	3,552
Carry-Forward	0	(126,754)	(4,381)	(3,537)	(28,336)	(198,198)	13,183	(141,559)	(4,462)	(1,719)
Current Adjustments	13,486	(25,258)	(17,249)	(21,489)	(329)	(0)	(224)	(31,073)	(8,689)	(27)
<b>Proposed Costs</b>	<b>\$13,486</b>	<b>\$114,783</b>	<b>\$122,453</b>	<b>\$294,205</b>	<b>\$6,621</b>	<b>\$(198,188)</b>	<b>\$36,146</b>	<b>\$103,354</b>	<b>\$71,983</b>	<b>\$87</b>

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

FY 2016/2017  
3/22/2018

**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 YOBG	3150 PROB FAMILY
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$6,617	\$8,571	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	2,418	3,213	0	0	0	0	0
3 0101 BOS MISC EXPEND	0	12	244	4,316	441	200	124	200	189	160
4 0901 BLD & GRD ENERGY	0	0	0	59,556	15,779	0	0	0	0	0
5 0300 PERS/ RISK MGT	0	0	2,037	45,072	11,799	0	0	1,019	1,019	0
6 0400 AUDITOR	687	547	1,513	26,055	7,690	440	313	841	911	1,810
7 0500 TREAS/ TAX COLL	144	14	80	3,328	184	68	7	7	9	1,268
8 0700 COUNTY COUNSEL	0	1,827	0	7,095	0	0	0	0	0	0
9 0900 BUILD & GROUNDS	0	0	0	80,138	13,567	0	0	0	0	0
10 0950 CUSTODIAL	0	0	0	16,103	14,249	0	0	0	0	0
11 1800 ADM SVCS	0	254	1,573	29,187	5,213	1,280	796	1,289	1,218	1,023
12 1900 INFORMATION SVCS	0	1,968	19	151,322	50,470	0	0	9	9	0
13 1700 COUNTY ADMIN	0	17	1,743	37,022	8,711	284	177	983	967	227
<b>Total Current Allocations</b>	<b>831</b>	<b>4,638</b>	<b>7,208</b>	<b>468,229</b>	<b>139,887</b>	<b>2,273</b>	<b>1,417</b>	<b>4,349</b>	<b>4,323</b>	<b>4,489</b>
Less: Prior Year Allocations	752	2,012	5,079	387,039	94,900	275	1,126	2,938	2,219	1,645
Carry-Forward	79	2,626	2,129	81,189	44,987	1,998	292	1,412	2,105	2,843
Current Adjustments	(10)	(41)	(82)	(63,012)	(16,903)	(38)	(24)	(54)	(53)	(64)
<b>Proposed Costs</b>	<b>\$900</b>	<b>\$7,223</b>	<b>\$9,255</b>	<b>\$486,406</b>	<b>\$167,972</b>	<b>\$4,233</b>	<b>\$1,685</b>	<b>\$5,706</b>	<b>\$6,375</b>	<b>\$7,268</b>

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

FY 2016/2017  
3/22/2018

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	\$28,040	\$47,647	\$0	\$0	\$5,099	\$8,504	\$0	\$70,221
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	231	331	0	2,864
3 0101 BOS MISC EXPEND	0	0	926	1,099	0	0	294	267	223	626
4 0901 BLD & GRD ENERGY	0	0	12,105	20,570	0	0	2,201	3,671	0	0
5 0300 PERS/ RISK MGT	0	0	7,809	11,120	0	0	3,650	2,037	2,207	8,997
6 0400 AUDITOR	29	595	5,892	12,042	0	54	15,360	2,669	7,650	7,995
7 0500 TREAS/ TAX COLL	1	229	1,992	3,814	0	1	1,476	186	4,954	1,954
8 0700 COUNTY COUNSEL	0	0	1,559	(1,272)	0	0	45,880	8,665	3,235	0
9 0900 BUILD & GROUNDS	0	0	7,220	11,797	0	0	2,421	2,595	66	39,851
10 0950 CUSTODIAL	0	0	7,761	13,187	0	0	1,411	2,354	0	0
11 1800 ADM SVCS	0	0	6,122	7,277	0	1	2,000	1,725	1,442	4,235
12 1900 INFORMATION SVCS	0	0	31,406	31,803	0	0	12,093	45,523	28,155	15,485
13 1700 COUNTY ADMIN	0	0	6,668	9,183	0	0	2,918	2,040	1,830	7,055
<b>Total Current Allocations</b>	<b>29</b>	<b>823</b>	<b>117,498</b>	<b>168,266</b>	<b>0</b>	<b>58</b>	<b>95,034</b>	<b>80,568</b>	<b>49,762</b>	<b>159,283</b>
Less: Prior Year Allocations	18	453	100,602	114,561	73,768	39	88,881	162,831	71,140	141,454
Carry-Forward	12	371	16,897	53,705	(73,768)	18	6,153	(82,264)	(21,379)	17,829
Current Adjustments	(0)	(10)	(12,809)	(21,724)	0	(1)	(3,105)	(4,222)	(443)	(734)
<b>Proposed Costs</b>	<b>\$41</b>	<b>\$1,184</b>	<b>\$121,586</b>	<b>\$200,248</b>	<b>\$(73,768)</b>	<b>\$75</b>	<b>\$98,082</b>	<b>\$(5,918)</b>	<b>\$27,941</b>	<b>\$176,379</b>

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

FY 2016/2017  
3/22/2018

**Summary Schedule**

Department	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	103-7100, 05, 06, 20,7400 SUP CT
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$681	\$50,398	\$0	\$0	\$65,541	\$0	\$19,852
2 EQUIPMENT DEPRECIATION	0	545	0	0	3,742	0	0	0	0	0
3 0101 BOS MISC EXPEND	933	90	0	255	305	0	0	22,363	3,166	597
4 0901 BLD & GRD ENERGY	0	0	0	0	86,313	0	0	0	0	178,687
5 0300 PERS/ RISK MGT	9,761	0	0	3,226	9,167	0	0	266,035	28,351	0
6 0400 AUDITOR	7,793	924	272	2,963	6,559	32	0	208,951	33,692	(9,704)
7 0500 TREAS/ TAX COLL	3,919	42	7	131	1,316	1	0	16,293	7,079	0
8 0700 COUNTY COUNSEL	4,251	0	0	0	2,039	0	0	170,460	54,809	0
9 0900 BUILD & GROUNDS	66	0	0	1,184	44,197	0	0	135,536	684	33,726
10 0950 CUSTODIAL	0	0	0	168	30,786	0	0	46,520	0	13,136
11 1800 ADM SVCS	6,143	574	0	1,651	2,001	0	0	147,275	20,647	3,821
12 1900 INFORMATION SVCS	36,804	0	0	15,912	27,576	0	2,068	838,242	99,315	1,738
13 1700 COUNTY ADMIN	8,015	127	0	2,573	6,714	0	0	226,246	23,930	850
<b>Total Current Allocations</b>	<b>77,686</b>	<b>2,301</b>	<b>279</b>	<b>28,742</b>	<b>271,115</b>	<b>33</b>	<b>2,068</b>	<b>2,143,462</b>	<b>271,674</b>	<b>242,703</b>
Less: Prior Year Allocations	100,606	914	461	38,472	302,257	179	18,740	1,645,978	314,734	321,416
Carry-Forward	(22,920)	1,387	(183)	(9,730)	(31,143)	(146)	(16,672)	497,484	(43,061)	(78,713)
Current Adjustments	(728)	(26)	(3)	(246)	(87,385)	(0)	(16)	(22,550)	(2,541)	(179,937)
<b>Proposed Costs</b>	<b>\$54,038</b>	<b>\$3,663</b>	<b>\$93</b>	<b>\$18,765</b>	<b>\$152,587</b>	<b>\$(114)</b>	<b>\$(14,621)</b>	<b>\$2,618,396</b>	<b>\$226,071</b>	<b>\$(15,947)</b>

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

FY 2016/2017  
3/22/2018

**Summary Schedule**

Department	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	109-0109 CO AUTH-IHSS
1 BUILDING DEPRECIATION	\$0	\$0	\$8,333	\$14,132	\$4,829	\$151,660	\$47,537	\$137,767	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	5,712	0	0	15,243	7,908	5,462	0	0
3 0101 BOS MISC EXPEND	0	1	3,348	2,753	1,910	9,889	8,299	3,657	523	453
4 0901 BLD & GRD ENERGY	0	0	0	0	43,465	81,788	384,177	15,005	0	0
5 0300 PERS/ RISK MGT	0	0	31,746	30,048	14,685	99,227	89,466	54,664	6,621	0
6 0400 AUDITOR	368	0	30,749	27,160	11,786	61,913	54,701	32,301	5,591	1,091
7 0500 TREAS/ TAX COLL	9	0	4,389	2,575	5,159	7,231	8,869	4,686	174	53
8 0700 COUNTY COUNSEL	0	0	0	1,458	4,475	134,589	0	0	0	0
9 0900 BUILD & GROUNDS	0	0	2,599	19,915	14,958	55,616	134,728	45,101	0	0
10 0950 CUSTODIAL	0	0	76,606	3,333	11,753	22,115	0	1,015	0	0
11 1800 ADM SVCS	0	4	24,222	18,815	12,616	133,959	53,866	23,821	3,384	2,906
12 1900 INFORMATION SVCS	0	0	134,195	64,660	74,668	468,638	196,236	140,461	60	0
13 1700 COUNTY ADMIN	0	1	26,515	24,504	12,779	82,055	73,103	42,653	5,280	646
<b>Total Current Allocations</b>	<b>377</b>	<b>6</b>	<b>348,413</b>	<b>209,352</b>	<b>213,081</b>	<b>1,323,924</b>	<b>1,058,890</b>	<b>506,592</b>	<b>21,633</b>	<b>5,150</b>
Less: Prior Year Allocations	1,031	265	248,371	135,590	206,007	876,949	805,635	348,262	15,491	3,144
Carry-Forward	(654)	(260)	100,042	73,761	7,075	446,975	253,255	158,331	6,142	2,005
Current Adjustments	(4)	(0)	(3,168)	(2,160)	(44,920)	(91,724)	(389,762)	(18,388)	(231)	(87)
<b>Proposed Costs</b>	<b>\$(281)</b>	<b>\$(254)</b>	<b>\$445,287</b>	<b>\$280,953</b>	<b>\$175,236</b>	<b>\$1,679,175</b>	<b>\$922,383</b>	<b>\$646,535</b>	<b>\$27,545</b>	<b>\$7,069</b>



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

FY 2016/2017  
3/22/2018

**Summary Schedule**

Department	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	130-9500 AIRPORT
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	291	0	0	0	0	1	0	0	0	229
4 0901 BLD & GRD ENERGY	0	0	0	0	0	0	0	0	0	0
5 0300 PERS/ RISK MGT	2,886	0	0	0	0	0	0	0	0	1,019
6 0400 AUDITOR	5,765	137	214	0	0	0	879	1,231	0	5,852
7 0500 TREAS/ TAX COLL	234	3	5	0	0	0	51	789	0	989
8 0700 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	3,894
9 0900 BUILD & GROUNDS	721	0	0	0	0	0	0	0	0	20,515
10 0950 CUSTODIAL	0	0	0	0	0	0	0	0	0	10,142
11 1800 ADM SVCS	1,881	0	0	0	0	5	0	0	0	4,317
12 1900 INFORMATION SVCS	11,473	0	760	0	0	0	0	0	0	231
13 1700 COUNTY ADMIN	2,392	0	0	0	0	1	0	0	0	1,024
<b>Total Current Allocations</b>	<b>25,644</b>	<b>141</b>	<b>979</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>930</b>	<b>2,020</b>	<b>0</b>	<b>48,211</b>
Less: Prior Year Allocations	19,510	320	223	114	199	2,303	2,398	1,711	1,211	9,875
Carry-Forward	6,133	(179)	756	(114)	(199)	(2,297)	(1,468)	309	(1,211)	38,336
Current Adjustments	(243)	(2)	(9)	0	0	(0)	(11)	(25)	0	(684)
<b>Proposed Costs</b>	<b>\$31,534</b>	<b>\$(40)</b>	<b>\$1,727</b>	<b>\$(114)</b>	<b>\$(199)</b>	<b>\$(2,290)</b>	<b>\$(548)</b>	<b>\$2,304</b>	<b>\$(1,211)</b>	<b>\$85,863</b>

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

FY 2016/2017  
3/22/2018

Summary Schedule

Department	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	156-8800 LIAB INS	157-8400 HEALTH PLAN
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	31	36	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	0	0	0	0	0	17,635	(6,395)	(2,609)
6 0400 AUDITOR	1,995	10	809	1,538	3,028	0	732	2,069	2,328	2,373
7 0500 TREAS/ TAX COLL	108	39	20	87	134	0	38	217	87	273
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	202	229	0	46,395	0	0	0	0	0	0
12 1900 INFORMATION SVCS	0	0	0	0	0	636	0	0	0	0
13 1700 COUNTY ADMIN	45	51	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>2,381</b>	<b>365</b>	<b>829</b>	<b>48,020</b>	<b>3,162</b>	<b>636</b>	<b>770</b>	<b>19,921</b>	<b>(3,980)</b>	<b>36</b>
Less: Prior Year Allocations	2,907	0	1,296	15,986	8,008	26	2,646	11,638	36,385	79,503
Carry-Forward	(526)	0	(467)	32,033	(4,846)	610	(1,876)	8,283	(40,365)	(79,467)
Current Adjustments	(30)	(6)	(10)	(955)	(37)	(5)	(9)	(583)	(1,696)	(447)
<b>Proposed Costs</b>	<b>\$1,825</b>	<b>\$359</b>	<b>\$353</b>	<b>\$79,098</b>	<b>\$(1,721)</b>	<b>\$1,242</b>	<b>\$(1,115)</b>	<b>\$27,620</b>	<b>\$(46,040)</b>	<b>\$(79,877)</b>

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Department	158-8600 GENERAL INS	159-8700 UNEMPLOY INS	160-9300 SHORT TERM	162-0901 Utility ISF	163-4210 DIS-EMERG SVCS	163-4211 DIS-FEB 2017 INLAND	163-4215 DIS-FEB 2017 SPILLWAY	201-1205 Yuba Street Project	202-1210 Juvenile Project	202-1220 Jail Expansion Project
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	34	215	0	0
4 0901 BLD & GRD ENERGY	0	0	0	0	0	0	0	0	0	0
5 0300 PERS/ RISK MGT	(5,308)	(1,409)	(1,344)	0	0	0	0	0	0	0
6 0400 AUDITOR	665	838	1,007	0	0	0	10	61	0	0
7 0500 TREAS/ TAX COLL	36	21	25	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	24,984	0	0	3,865	0	0	0
10 0950 CUSTODIAL	0	0	0	0	0	0	0	0	0	0
11 1800 ADM SVCS	0	0	0	0	1	7,787	3,932	1,376	15,284	6,591
12 1900 INFORMATION SVCS	0	0	0	0	0	0	0	0	0	0
13 1700 COUNTY ADMIN	0	0	0	0	3,739	0	48	306	0	0
<b>Total Current Allocations</b>	<b>(4,606)</b>	<b>(550)</b>	<b>(311)</b>	<b>24,984</b>	<b>3,740</b>	<b>7,788</b>	<b>7,888</b>	<b>1,957</b>	<b>15,284</b>	<b>6,591</b>
Less: Prior Year Allocations	(6,247)	(2,277)	643	0	0	0	0	0	0	0
Carry-Forward	1,640	1,727	(954)	0	0	0	0	0	0	0
Current Adjustments	(78)	(40)	(42)	(182)	(33)	(78)	(72)	(35)	(153)	(66)
<b>Proposed Costs</b>	<b>\$(3,044)</b>	<b>\$1,137</b>	<b>\$(1,307)</b>	<b>\$24,802</b>	<b>\$3,707</b>	<b>\$7,710</b>	<b>\$7,817</b>	<b>\$1,922</b>	<b>\$15,131</b>	<b>\$6,525</b>

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Department	233-5410 HHSD - Homeless	711-9986 LAFCO	725-9900 F.R AQMD	727-9901 FRAQMD	805-3350 TRILIA	CLINIC	CSA's	SCHOOLS	SPECIAL DISTRICT	ALL OTHER
1 BUILDING DEPRECIATION	\$0	\$2,150	\$0	\$0	\$0	\$12,785	\$0	\$19,991	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 0101 BOS MISC EXPEND	0	0	0	0	516	0	0	0	0	0
4 0901 BLD & GRD ENERGY	2,150	928	0	0	0	0	0	37,193	0	6,530
5 0300 PERS/ RISK MGT	0	0	0	0	2,037	0	0	0	0	590
6 0400 AUDITOR	2,078	32	0	0	7,575	0	13,999	81,196	43,221	51,643
7 0500 TREAS/ TAX COLL	418	1	0	0	518	0	457	32,578	20,515	28,092
8 0700 COUNTY COUNSEL	0	0	0	0	(166)	0	0	0	0	0
9 0900 BUILD & GROUNDS	1,269	1,442	0	0	0	31,343	0	25,308	0	773
10 0950 CUSTODIAL	437	595	0	0	0	1	0	18,870	0	(3,089)
11 1800 ADM SVCS	0	(464)	22	130	3,319	(278)	0	0	0	0
12 1900 INFORMATION SVCS	0	3,198	1,781	0	10,059	232	42	0	1,527	17,367
13 1700 COUNTY ADMIN	0	0	0	0	2,131	0	0	0	0	0
<b>Total Current Allocations</b>	<b>6,352</b>	<b>7,882</b>	<b>1,803</b>	<b>130</b>	<b>25,989</b>	<b>44,083</b>	<b>14,498</b>	<b>215,136</b>	<b>65,263</b>	<b>101,907</b>
Less: Prior Year Allocations	0	10,323	(4,222)	20,604	0	32,150	11,956	159,496	54,469	177,735
Carry-Forward	0	(2,441)	6,025	(20,474)	0	11,933	2,542	55,640	10,794	(75,828)
Current Adjustments	(2,308)	(970)	(14)	0	(282)	(353)	(168)	(38,945)	(793)	(7,768)
<b>Proposed Costs</b>	<b>\$4,044</b>	<b>\$4,471</b>	<b>\$7,815</b>	<b>\$(20,344)</b>	<b>\$25,708</b>	<b>\$55,664</b>	<b>\$16,872</b>	<b>\$231,831</b>	<b>\$75,264</b>	<b>\$18,311</b>

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Department	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$937,012
2 EQUIPMENT DEPRECIATION	0	49,660
3 0101 BOS MISC EXPEND	0	73,741
4 0901 BLD & GRD ENERGY	0	1,047,971
5 0300 PERS/ RISK MGT	0	797,878
6 0400 AUDITOR	0	846,690
7 0500 TREAS/ TAX COLL	0	179,553
8 0700 COUNTY COUNSEL	0	605,653
9 0900 BUILD & GROUNDS	0	817,753
10 0950 CUSTODIAL	0	350,185
11 1800 ADM SVCS	0	643,788
12 1900 INFORMATION SVCS	0	2,859,880
13 1700 COUNTY ADMIN	0	674,110
<b>Total Current Allocations</b>	<b>0</b>	<b>9,883,872</b>
Less: Prior Year Allocations	0	8,934,433
Carry-Forward	0	848,499
Current Adjustments	0	(1,115,188)
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$9,617,183</b>

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Department	Current Allocation	Prior Year Allocation	Carry-Forward	Current Adjustments	Proposed Cost
14 0901 BLD & GRD ENERGY	0	0	0	13,486	13,486
15 0100 COUNTY BOARD	266,794	393,548	(126,754)	(25,258)	114,783
16 0200 CLERK RECORDER	144,084	148,465	(4,381)	(17,249)	122,453
17 0600 ASSESSOR	319,232	322,769	(3,537)	(21,489)	294,205
18 0800 ELECTIONS	35,286	63,621	(28,336)	(329)	6,621
19 1200 CAPITAL IMP	10	198,207	(198,198)	(0)	(198,188)
20 1500 SURVEYOR	23,186	10,003	13,183	(224)	36,146
21 1600 CD ADM & FIN	275,987	417,546	(141,559)	(31,073)	103,354
22 1701 BOARD CLERK	85,134	89,596	(4,462)	(8,689)	71,983
23 1702 ECONOMIC DEV	1,833	3,552	(1,719)	(27)	87
24 2300 PUBLIC DEFENDER	831	752	79	(10)	900
25 2400 GRAND JURY	4,638	2,012	2,626	(41)	7,223
26 2701 SHERIFF BOAT PAT	7,208	5,079	2,129	(82)	9,255
27 3100 PROBATION	468,229	387,039	81,189	(63,012)	486,406
28 3101/09 VICT WIT	139,887	94,900	44,987	(16,903)	167,972
29 3115 V.W. ELDER	2,273	275	1,998	(38)	4,233
30 3116 J.A.I.B.G	1,417	1,126	292	(24)	1,685
31 3117 CRIME PREVENT	4,349	2,938	1,412	(54)	5,706
32 3120 YOBG	4,323	2,219	2,105	(53)	6,375
33 3150 PROB FAMILY	4,489	1,645	2,843	(64)	7,268
34 3200 STATE CORR SCHOOL	29	18	12	(0)	41
35 3300 DRAIN DITCH	823	453	371	(10)	1,184
36 3400 AG COMM	117,498	100,602	16,897	(12,809)	121,586
37 3500/3600 BUILDING INSPECTOR	168,266	114,561	53,705	(21,724)	200,248
38 3600 CODE ENF	0	73,768	(73,768)	0	(73,768)
39 3700 JUV TRAFFIC	58	39	18	(1)	75
40 4100 PUBLIC GUARDIAN	95,034	88,881	6,153	(3,105)	98,082
41 4200 EMER SVCS	80,568	162,831	(82,264)	(4,222)	(5,918)
42 4300 PLANNING	49,762	71,140	(21,379)	(443)	27,941
43 4400 ANIMAL CARE SVCS	159,283	141,454	17,829	(734)	176,379
44 4800 ENV HEALTH	77,686	100,606	(22,920)	(728)	54,038
45 4900 REFUSE DISP	2,301	914	1,387	(26)	3,663
46 100-5400 GENERAL RELIEF	279	461	(183)	(3)	93
47 5800 BI- CO VETS	28,742	38,472	(9,730)	(246)	18,765
48 6000 LIBRARY	271,115	302,257	(31,143)	(87,385)	152,587
49 6300 AG EXT	33	179	(146)	(0)	(114)
50 6700 HOUSING	2,068	18,740	(16,672)	(16)	(14,621)
51 100-5200/5300 SOC SVCS	2,143,462	1,645,978	497,484	(22,550)	2,618,396
52 102-9100/04 PUBLIC WORKS	271,674	314,734	(43,061)	(2,541)	226,071
53 103-7100, 05, 06, 20,7400 SUP CT	242,703	321,416	(78,713)	(179,937)	(15,947)

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry-Forward	Current Adjustments	Proposed Cost
54 104-9000 FISH & GAME	377	1,031	(654)	(4)	(281)
55 105-8300 SPEC AVIATION	6	265	(260)	(0)	(254)
56 106-4700 HEALTH SVCS	348,413	248,371	100,042	(3,168)	445,287
57 107-2600 CHILD SUPPORT	209,352	135,590	73,761	(2,160)	280,953
58 108-2500 DISTRICT ATTORNEY	213,081	206,007	7,075	(44,920)	175,236
59 108-2700 SHERIFF	1,323,924	876,949	446,975	(91,724)	1,679,175
60 108-2900 JAIL	1,058,890	805,635	253,255	(389,762)	922,383
61 108-3000 JUVENILE HALL	506,592	348,262	158,331	(18,388)	646,535
62 108-7400 BAILIFFS	21,633	15,491	6,142	(231)	27,545
63 109-0109 CO AUTH-IHSS	5,150	3,144	2,005	(87)	7,069
64 110-5500 FIRST FIVE YUBA	25,644	19,510	6,133	(243)	31,534
65 111-8900 DRUG GRANT	141	320	(179)	(2)	(40)
66 112-7000 CRIM JUST	979	223	756	(9)	1,727
67 115-8010/8011 CDBG- SUTTER	0	114	(114)	0	(114)
68 117-8000 COMM ACTION	0	199	(199)	0	(199)
69 117/122-8001/8013 CDBG	7	2,303	(2,297)	(0)	(2,290)
70 118-8001 HCD EXPENSE	930	2,398	(1,468)	(11)	(548)
71 119-8002 PROG INCOME EXP	2,020	1,711	309	(25)	2,304
72 126/129-9501/04 EDBG	0	1,211	(1,211)	0	(1,211)
73 130-9500 AIRPORT	48,211	9,875	38,336	(684)	85,863
74 132-7700 ST&TR PROB	2,381	2,907	(526)	(30)	1,825
75 133-2900 SHERIFF- CO JAIL	365	0	0	(6)	359
76 133-7800 ST&TR SHER	829	1,296	(467)	(10)	353
77 150-9600 AUTO SERVICE	48,020	15,986	32,033	(955)	79,098
78 151-9400 SHERIFF AUTO	3,162	8,008	(4,846)	(37)	(1,721)
79 152-0000 MOBILE COMM VEH	636	26	610	(5)	1,242
80 154-9800 ISF-NETWORK INFRA	770	2,646	(1,876)	(9)	(1,115)
81 155-8500 WORKERS COMP	19,921	11,638	8,283	(583)	27,620
82 156-8800 LIAB INS	(3,980)	36,385	(40,365)	(1,696)	(46,040)
83 157-8400 HEALTH PLAN	36	79,503	(79,467)	(447)	(79,877)
84 158-8600 GENERAL INS	(4,606)	(6,247)	1,640	(78)	(3,044)
85 159-8700 UNEMPLOY INS	(550)	(2,277)	1,727	(40)	1,137
86 160-9300 SHORT TERM	(311)	643	(954)	(42)	(1,307)
87 162-0901 Utility ISF	24,984	0	0	(182)	24,802
88 163-4210 DIS-EMERG SVCS	3,740	0	0	(33)	3,707
89 163-4211 DIS-FEB 2017 INLAND STO	7,788	0	0	(78)	7,710
90 163-4215 DIS-FEB 2017 SPILLWAY E	7,888	0	0	(72)	7,817
91 201-1205 Yuba Street Project	1,957	0	0	(35)	1,922
92 202-1210 Juvenile Project	15,284	0	0	(153)	15,131
93 202-1220 Jail Expansion Project	6,591	0	0	(66)	6,525

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Current Adjustments	Proposed Cost
94 233-5410 HHSD - Homeless	6,352	0	0	(2,308)	4,044
95 711-9986 LAFCO	7,882	10,323	(2,441)	(970)	4,471
96 725-9900 F.R AQMD	1,803	(4,222)	6,025	(14)	7,815
97 727-9901 FRAQMD	130	20,604	(20,474)	0	(20,344)
98 805-3350 TRILIA	25,989	0	0	(282)	25,708
99 CLINIC	44,083	32,150	11,933	(353)	55,664
100 CSA's	14,498	11,956	2,542	(168)	16,872
101 SCHOOLS	215,136	159,496	55,640	(38,945)	231,831
102 SPECIAL DISTRICT	65,263	54,469	10,794	(793)	75,264
103 ALL OTHER	101,907	177,735	(75,828)	(7,768)	18,311
<b>Total</b>	<b>9,883,872</b>	<b>8,934,433</b>	<b>848,499</b>	<b>(1,115,188)</b>	<b>9,617,183</b>