



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Yuba
Marysville, California**

**Date:
Filing Ref:**

**October 1, 2024
YUB25**

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 **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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. 10. Workers' Compensation Insurance (ISF) |
| 2. Personnel/Risk management | 11. 11. Health Insurance (ISF) |
| 3. 3. Auditor-Controller | 12. 12. General Insurance (ISF) |
| 4. 4. County Counsel | 13. 13. Unemployment Insurance (ISF) |
| 5. 5. Buildings & Grounds | 14. 14. Short-Term Disability Insurance (ISF) |
| 6. 6. Administrative Services | 15. 15. Network Infrastructure (ISF) |
| 7. 7. Information Services | 16. 16. Utility (ISF) |
| 8. 8. County Administrator | |
| 9. 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 2024-25 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF YUBA

BY Original signed by
Richard Eberle
Name
Auditor-Controller
Title
10-02-2024
Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by
SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division
10-02-2024
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 2022/2023
4/9/2024

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	\$3,327	\$0	\$55,335	\$37,755	\$46,213	\$13	\$4	\$64,593	\$18,802	\$5
2 EQUIPMENT DEPRECIATION	0	0	0	6,861	0	23,434	0	0	0	0
3 0101 BOS MISC EXPEND	0	0	355	502	986	352	97	1,053	222	149
4 0300 PERS/ RISK MGT	0	0	11,430	15,740	34,290	11,617	3,185	29,418	7,870	0
5 0400 AUDITOR	12,613	0	4,730	45,078	7,732	10,290	5,694	10,108	6,536	729
6 0500 TREAS/ TAX COLL	1,842	0	683	36,012	1,648	1,118	5,977	2,782	1,313	104
7 0700 COUNTY COUNSEL	0	0	160,634	7,884	33,415	35,121	0	44,085	9,690	0
8 0900 BUILD & GROUNDS	0	0	84,115	58,962	71,826	396	0	98,639	29,429	0
9 1800 ADM SVCS	12,667	0	4,357	5,667	10,796	3,656	1,006	11,702	2,538	1,535
10 1900 INFORMATION SVCS	0	0	16,172	21,504	40,341	24,492	1,912	51,132	18,159	0
11 1700 COUNTY ADMIN	12,925	0	5,412	7,157	15,860	8,509	3,589	14,942	2,996	2,466
Total Current Allocations	43,375	0	343,223	243,121	263,107	118,998	21,464	328,455	97,556	4,989
Less: Prior Year Allocations	27,241	0	195,315	196,501	215,530	146,791	16,545	265,077	66,400	1,671
Carry-Forward	16,134	0	147,907	46,620	47,578	(27,793)	4,919	63,378	31,156	3,318
Proposed Costs	\$59,509	\$0	\$491,130	\$289,741	\$310,685	\$91,205	\$26,383	\$391,833	\$128,712	\$8,307

County of Yuba
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
4/9/2024

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	\$8	\$4,545	\$95	\$3	\$7	\$7	\$3	\$1
2 EQUIPMENT DEPRECIATION	0	0	0	10,535	0	0	0	0	0	0
3 0101 BOS MISC EXPEND	0	18	211	3,550	454	78	179	196	78	37
4 0300 PERS/ RISK MGT	0	0	4,497	98,749	17,988	0	0	2,249	0	0
5 0400 AUDITOR	5,376	5,456	3,399	23,426	12,790	1,377	776	2,237	5,594	239
6 0500 TREAS/ TAX COLL	849	606	451	5,040	1,666	154	531	495	2,301	26
7 0700 COUNTY COUNSEL	0	9,853	0	18,862	0	0	0	0	0	0
8 0900 BUILD & GROUNDS	0	0	0	47,885	50,226	0	0	0	0	0
9 1800 ADM SVCS	0	180	2,180	46,646	4,726	800	1,839	2,018	807	382
10 1900 INFORMATION SVCS	0	1,912	3,823	123,155	18,072	0	0	0	0	0
11 1700 COUNTY ADMIN	0	196	3,329	52,814	7,394	1,189	3,569	2,857	1,284	0
Total Current Allocations	6,225	18,221	17,897	435,207	113,413	3,602	6,901	10,058	10,067	685
Less: Prior Year Allocations	1,740	9,169	10,149	481,230	75,222	1,732	3,748	4,361	7,475	126
Carry-Forward	4,485	9,053	7,748	(46,023)	38,191	1,870	3,153	5,697	2,592	559
Proposed Costs	\$10,709	\$27,274	\$25,645	\$389,183	\$151,604	\$5,471	\$10,054	\$15,756	\$12,659	\$1,244

County of Yuba
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
4/9/2024

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	\$27,817	\$35,297	\$0	\$0	\$5,633	\$8,443	\$15	\$68,531	\$27
2 EQUIPMENT DEPRECIATION	0	8,216	65,625	0	0	0	4,146	0	4,400	0
3 0101 BOS MISC EXPEND	8	698	1,520	0	0	243	528	407	771	727
4 0300 PERS/ RISK MGT	0	18,176	47,594	0	0	6,746	8,807	12,367	21,736	21,174
5 0400 AUDITOR	2,700	10,198	32,666	0	337	54,732	8,049	34,971	15,924	18,223
6 0500 TREAS/ TAX COLL	615	5,643	15,763	0	37	9,021	1,118	23,636	5,629	15,120
7 0700 COUNTY COUNSEL	0	9,381	12,911	0	0	131,461	3,466	53,384	0	3,992
8 0900 BUILD & GROUNDS	0	42,256	54,040	0	0	8,795	13,326	0	56,662	61
9 1800 ADM SVCS	86	7,570	28,451	0	1	2,588	6,312	4,223	9,993	7,538
10 1900 INFORMATION SVCS	0	22,598	53,917	0	0	6,514	52,386	24,216	26,410	19,116
11 1700 COUNTY ADMIN	58	11,033	19,160	0	2	3,455	9,006	6,870	9,680	11,155
Total Current Allocations	3,467	163,586	366,944	0	378	229,188	115,586	160,090	219,738	97,133
Less: Prior Year Allocations	2,637	132,141	278,020	0	136	90,953	126,518	109,912	191,417	79,050
Carry-Forward	830	31,445	88,924	0	242	138,235	(10,932)	50,178	28,321	18,083
Proposed Costs	\$4,298	\$195,031	\$455,868	\$0	\$620	\$367,423	\$104,654	\$210,267	\$248,059	\$115,216

County of Yuba
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
4/9/2024

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	\$22,209	\$0	\$576	\$40,143	\$0	\$73,626	\$137	\$13,248	\$0	\$7,029
2 EQUIPMENT DEPRECIATION	8,487	0	0	0	0	0	0	0	0	7,470
3 0101 BOS MISC EXPEND	30	0	265	349	0	34,794	3,754	0	0	2,825
4 0300 PERS/ RISK MGT	0	0	7,495	15,365	0	530,094	104,932	11,243	0	71,579
5 0400 AUDITOR	13,339	1,637	5,847	12,033	196	300,945	87,592	10,297	460	70,086
6 0500 TREAS/ TAX COLL	15,098	328	841	4,909	22	47,938	32,323	14,697	51	28,365
7 0700 COUNTY COUNSEL	0	0	0	2,050	0	147,721	58,011	0	0	0
8 0900 BUILD & GROUNDS	0	0	1,813	81,871	0	671,488	1,616	(73,885)	0	55,891
9 1800 ADM SVCS	313	0	2,750	7,986	0	405,922	38,893	(8,842)	0	29,248
10 1900 INFORMATION SVCS	0	0	9,905	24,673	0	501,189	151,626	(3,639)	0	117,097
11 1700 COUNTY ADMIN	1,450	3	4,880	5,390	0	253,328	50,647	870	0	43,806
Total Current Allocations	60,925	1,968	34,372	194,769	217	2,967,045	529,531	(36,011)	511	433,395
Less: Prior Year Allocations	31,873	975	49,467	259,214	47	1,924,018	469,553	250,545	320	442,824
Carry-Forward	29,052	993	(15,095)	(64,444)	170	1,043,026	59,978	(286,555)	191	(9,429)
Proposed Costs	\$89,977	\$2,961	\$19,277	\$130,325	\$388	\$4,010,071	\$589,509	\$(322,566)	\$702	\$423,965

County of Yuba
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
4/9/2024

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	\$4,547	\$3,283	\$549,083	\$57,230	\$126,889	\$14	\$12	\$0	\$0	\$1
2 EQUIPMENT DEPRECIATION	0	7,670	162,269	26,215	3,985	0	0	0	0	0
3 0101 BOS MISC EXPEND	1,556	1,670	11,599	6,975	3,641	397	322	0	0	18
4 0300 PERS/ RISK MGT	39,912	38,413	255,584	162,832	114,488	0	0	11,243	0	0
5 0400 AUDITOR	20,612	14,421	73,643	60,032	26,304	3,646	1,783	18,622	0	599
6 0500 TREAS/ TAX COLL	2,496	2,437	17,684	11,764	5,639	660	263	2,739	0	66
7 0700 COUNTY COUNSEL	381	77,781	310,045	0	0	0	0	0	0	0
8 0900 BUILD & GROUNDS	8,160	32,801	319,617	455,323	52,095	0	0	61	0	0
9 1800 ADM SVCS	18,112	17,479	199,029	76,734	80,648	4,082	3,312	29	0	184
10 1900 INFORMATION SVCS	34,782	54,185	511,081	184,787	129,050	9,558	0	14,961	0	0
11 1700 COUNTY ADMIN	26,505	24,234	155,934	103,304	49,995	6,271	4,529	2	0	3
Total Current Allocations	157,063	274,373	2,565,568	1,145,197	592,733	24,629	10,220	47,657	0	871
Less: Prior Year Allocations	190,540	215,817	2,005,597	1,181,381	804,137	7,224	5,123	36,592	0	0
Carry-Forward	(33,478)	58,556	559,971	(36,184)	(211,404)	17,405	5,097	11,066	0	0
Proposed Costs	\$123,585	\$332,929	\$3,125,539	\$1,109,013	\$381,329	\$42,034	\$15,318	\$58,723	\$0	\$871

County of Yuba
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
4/9/2024

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	120-8032 CDSA Grant- Audible Alarm	120-8033 CDSA Grant- High Visibility
1 BUILDING DEPRECIATION	\$2	\$2	\$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	46	56	0	0	0	0	0	0	1	2
4 0300 PERS/ RISK MGT	0	0	0	0	0	0	0	0	0	0
5 0400 AUDITOR	1,504	868	0	0	0	0	296	3,895	0	0
6 0500 TREAS/ TAX COLL	335	158	0	0	0	0	33	2,948	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	468	574	0	0	3	0	0	0	14	16
10 1900 INFORMATION SVCS	0	0	0	0	0	0	0	0	0	0
11 1700 COUNTY ADMIN	1,072	12	0	0	0	0	0	0	0	0
Total Current Allocations	3,427	1,670	0	0	3	0	328	6,843	16	18
Less: Prior Year Allocations	436	171	0	0	125	0	257	6,993	0	0
Carry-Forward	2,990	1,499	0	0	(122)	0	71	(150)	0	0
Proposed Costs	\$6,417	\$3,169	\$0	\$0	\$(120)	\$0	\$399	\$6,692	\$16	\$18

County of Yuba
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
4/9/2024

Summary Schedule

Department	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 HOMEBUYE R ASSISTANC	128-8028 CDBG Covid Round 2	129-8029 CDBG - Affordable Hsg	130-9500 AIRPORT	132-0000 ST&TR
1 BUILDING DEPRECIATION	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$14	\$1
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 0101 BOS MISC EXPEND	5	7	16	0	0	0	0	0	371	26
4 0300 PERS/ RISK MGT	0	0	0	0	0	0	0	0	4,872	0
5 0400 AUDITOR	247	695	386	6	591	290	968	0	19,695	5,681
6 0500 TREAS/ TAX COLL	27	140	105	2	110	32	214	0	4,008	713
7 0700 COUNTY COUNSEL	0	0	0	0	0	0	0	0	59,100	0
8 0900 BUILD & GROUNDS	0	0	0	0	0	0	0	0	610	0
9 1800 ADM SVCS	52	77	166	0	0	0	0	0	3,833	266
10 1900 INFORMATION SVCS	0	0	0	0	0	0	0	0	2,630	0
11 1700 COUNTY ADMIN	0	227	0	438	1,476	0	1,097	0	2,615	433
Total Current Allocations	331	1,147	674	445	2,177	322	2,280	0	97,748	7,120
Less: Prior Year Allocations	0	84	0	0	42	0	0	299	102,645	2,857
Carry-Forward	0	1,063	0	0	2,135	0	0	(299)	(4,896)	4,263
Proposed Costs	\$331	\$2,209	\$674	\$445	\$4,313	\$322	\$2,280	\$(299)	\$92,852	\$11,382

County of Yuba
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
4/9/2024

Summary Schedule

Department	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	158-8600 GENERAL INS
1 BUILDING DEPRECIATION	\$0	\$0	\$1	\$28	\$0	\$32	\$50	\$50	\$272	\$5
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	102,362	100,807	14,134	(2,960)
5 0400 AUDITOR	361	0	5,414	16,290	1	4,850	5,549	4,587	7,686	1,418
6 0500 TREAS/ TAX COLL	124	0	641	1,961	0	569	677	586	1,294	181
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	26,899	194	1	222	349	347	1,901	33
10 1900 INFORMATION SVCS	0	0	0	0	0	401,835	0	0	0	0
11 1700 COUNTY ADMIN	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	485	0	32,955	18,472	2	407,508	108,987	106,377	25,288	(1,324)
Less: Prior Year Allocations	6,267	0	32,566	6,596	2,187	39,197	938	18,773	(35,010)	(710)
Carry-Forward	(5,782)	0	389	11,876	(2,185)	368,312	108,050	87,604	60,298	(614)
Proposed Costs	\$(5,297)	\$0	\$33,344	\$30,348	\$(2,183)	\$775,820	\$217,037	\$193,981	\$85,585	\$(1,938)

County of Yuba
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
4/9/2024

Summary Schedule

Department	159-8700 UNEMPLOY INS	160-9300 SHORT TERM	163-4210 DIS-EMERG SVCS	163-4211 DIS-FEB 2017 INLAND STATE	163-4215 DIS-FEB 2017 SPILLWAY FLOOD	163-4220 CASCADE FIRE	163-4230 PUBLIC HEALTH EMERGENC Y	163-4235 NORTH FIRE COMPLEX 9/2020	201-1205 YUBA STREET PROJECT	202-1210 JUVENILE PROJECT
1 BUILDING DEPRECIATION	\$2	\$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	1,979	(207)	0	0	0	0	0	0	0	0
5 0400 AUDITOR	1,804	2,195	0	0	0	0	0	0	0	657
6 0500 TREAS/ TAX COLL	200	243	0	0	0	0	0	0	0	146
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	14	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	4,000	2,230	0	0	0	0	0	0	0	803
Less: Prior Year Allocations	(1,270)	(2,841)	0	0	0	0	7,440	37	0	911
Carry-Forward	5,269	5,071	0	0	0	0	(7,440)	(37)	0	(108)
Proposed Costs	\$9,269	\$7,301	\$0	\$0	\$0	\$0	\$(7,440)	\$(37)	\$0	\$695

County of Yuba
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
4/9/2024

Summary Schedule

Department	202-1220 JAIL EXPANSION PROJECT	233-5410 HHSD - HOMELESS	234-5420 PUBLIC HLTH EMERG	711-9986 LAFCO	805-3350 TRILIA	CLINIC	CSA's	SCHOOLS	SPECIAL DISTRICT	COVID-19 4230
1 BUILDING DEPRECIATION	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$12,302	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 0101 BOS MISC EXPEND	0	0	39	0	0	0	0	0	0	0
4 0300 PERS/ RISK MGT	0	0	0	0	2,061	0	0	0	0	0
5 0400 AUDITOR	657	296	7,967	66	59,248	0	73,564	11,629	2,971	2,623
6 0500 TREAS/ TAX COLL	146	75	1,007	7	3,626	0	10,826	0	0	0
7 0700 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
8 0900 BUILD & GROUNDS	0	0	0	230	0	9,697	0	48,958	0	8,727
9 1800 ADM SVCS	25,870	0	405	99	5	0	0	0	0	5,338
10 1900 INFORMATION SVCS	0	0	0	1,991	5,953	0	0	0	0	0
11 1700 COUNTY ADMIN	0	0	62	0	13,867	0	0	0	0	0
Total Current Allocations	26,674	370	9,482	2,392	84,762	9,697	84,390	72,889	2,971	16,688
Less: Prior Year Allocations	911	534	5,503	14,520	48,023	18,992	35,069	165,226	74,729	374,867
Carry-Forward	25,762	(164)	3,979	(12,127)	36,738	(9,295)	49,320	(92,337)	(71,758)	(358,179)
Proposed Costs	\$52,436	\$206	\$13,461	\$(9,735)	\$121,500	\$402	\$133,710	\$(19,448)	\$(68,786)	\$(341,491)

County of Yuba
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
4/9/2024

Summary Schedule

Department	ARPA	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$0	\$1,287,267
2 EQUIPMENT DEPRECIATION	0	0	339,313
3 0101 BOS MISC EXPEND	0	0	82,186
4 0300 PERS/ RISK MGT	0	0	1,959,860
5 0400 AUDITOR	0	0	1,309,027
6 0500 TREAS/ TAX COLL	0	0	359,633
7 0700 COUNTY COUNSEL	0	0	1,189,229
8 0900 BUILD & GROUNDS	0	0	2,291,692
9 1800 ADM SVCS	0	0	1,123,290
10 1900 INFORMATION SVCS	0	0	2,677,497
11 1700 COUNTY ADMIN	0	0	969,358
Total Current Allocations	0	0	13,588,352
Less: Prior Year Allocations	0	0	11,539,419
Carry-Forward	0	0	2,043,977
Proposed Costs	\$0	\$0	\$15,632,329