



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Yolo
Woodland, California**

**Date: July 10, 2007
Filing Ref: YOL08**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the 2007-08 fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the 2005-06 fiscal year and as estimated costs for the 2007-08 fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2007**, 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 | 11. Risk Management |
| 2. Building Use Charge | 12. CSD - Reprographics |
| 3. Information Technology | 13. PPW - Parks |
| 4. Human Resources | 14. Office of Revenue and Reimbursement |
| 5. Auditor-Controller | 15. Non-Capitalized Major Maintenance |
| 6. CSD - Purchasing | 16. Telephone (ISF) |
| 7. County Counsel | 17. Fleet Services (ISF) |
| 8. CSD - Administration/Utilities | 18. Unemployment Insurance (ISF) |
| 9. CSD - Building Maintenance | 19. Dental Insurance (ISF) |
| 10. CSD - Records Center | |

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 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 costs of the county departments 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 that was 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 the 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 of 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 OMB Circular A-87, 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: None.

SECTION IV: ACCEPTANCE

COUNTY OF YOLO

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

Original Signed By

Original Signed By

Howard Newens

Michael J. Havey, Chief

Name

Bureau of Payments

Auditor-Controller

Division of Accounting and Reporting

Title

July 23, 2007

July 27, 2007

Date

Date

**Negotiated by Norman Akiyama
Telephone (916) 323-9293**

cc: State and Federal Agencies

Attachment

COUNTY OF YOLO, CALIFORNIA
 OMB-87 COST ALLOCATION PLAN
 CONSOLIDATED SCHEDULE OF
 ALLOCATED COSTS BY DEPARTMENT

| | 1011 | 1012 | 1053 | 1081 | 1201 | 1351 | 2012 | 2051 | 2041 | 2053 | 2054 |
|------------------------------------|--------------------|-----------------|-------------------|----------|-----------------------|---------------------|----------------------------|----------------------|---------------------------|------------------------------|----------------------|
| | Board of Supvrs | Clerk to BOS | Prop Tax Admin | Assessor | Co. Clk- Elections | Capital Projects | Co. Clk- Administration | District Attorney | Child Support Services | DA-Special Investigations | DA-Victim Witness |
| BUILDING USE CHARGE | 28,082 | 6,716 | 0 | 15,681 | 15,593 | 0 | 0 | 85,269 | 898 | 0 | 8,501 |
| EQUIPMENT USE CHARGE | 2,691 | 5,009 | 0 | 9,294 | 9,785 | 0 | 0 | 58,756 | 0 | 0 | 0 |
| COUNTYWIDE AUDIT | 73 | 49 | 1,590 | 132 | 548 | 323 | 42 | 660 | 1,938 | 115 | 120 |
| INFORMATION TECHNOLOGY | 9,011 | (13,312) | 10,433 | (86,777) | 4,836 | 2,040 | 3,201 | 55,945 | (156,244) | 1,047 | 1,333 |
| COUNTY ADMINISTRATOR | 15,571 | 887 | 879 | 5,538 | 1,391 | 0 | 2,172 | 24,239 | 17,760 | 398 | 997 |
| HUMAN RESOURCES | 13,765 | 1,475 | 1,237 | 31,005 | 4,615 | 0 | 4,029 | 54,821 | 47,717 | 1,014 | 2,309 |
| AUDITOR-CONTROLLER | 3,571 | 1,360 | 92,013 | 6,334 | 9,223 | 296 | 2,227 | 25,093 | (4,322) | 2,244 | 2,445 |
| TREASURER-TAX COLLECTOR | 73 | 23 | 461 | 140 | 192 | 40 | 45 | 602 | 8,831 | 34 | 73 |
| CSD-PURCHASING | 0 | 277 | 0 | 1,111 | 588 | 5,563 | 0 | 1,473 | 2,095 | 1,064 | 0 |
| COUNTY COUNSEL | 144,661 | 0 | 905 | 9,724 | 51,243 | 0 | 0 | 9,711 | 52 | 0 | 0 |
| CSD-ADMINISTRATION | 25,064 | 11,709 | 0 | 27,340 | 27,186 | 440,880 | 0 | 49,458 | 0 | 1,158 | 3,261 |
| CSD-BUILDING MAINTENANCE | 21,936 | 6,992 | 0 | 17,212 | 13,595 | 127,718 | 0 | 41,643 | 3,941 | 10 | 0 |
| CSD-RECORDS CENTER | 0 | (347) | 0 | (244) | (1,364) | 0 | 0 | (1,701) | (67) | 0 | 0 |
| RISK MANAGEMENT | (3,088) | (51) | 379 | (944) | 1,011 | 0 | 98 | (7,358) | (3,411) | 24 | (1) |
| CSD-REPROGRAPHICS | 1,891 | 5,513 | 0 | 2,250 | 3,689 | 0 | 40 | 6,219 | 3,327 | 351 | 35 |
| PPW-PARKS | 20 | 10 | 0 | 20 | 20 | 0 | 0 | 0 | 0 | 0 | 0 |
| OFFICE OF REVENUE & REIMBURSEMENTS | 0 | 0 | 0 | (17) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NON-CAPITALIZED MAJOR MAINTENANCE | 6,246 | 3,527 | 0 | 8,241 | 8,191 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL 2004-2005 ALLOCATED COSTS | 269,567 | 29,838 | 107,897 | 46,039 | 150,342 | 576,860 | 11,854 | 404,830 | (77,485) | 7,459 | 19,073 |
| ROLL FORWARD | (8,291) | (35,718) | 36,717 | 22,398 | 59,691 | 111,368 | 3,375 | 40,673 | (163,523) | (4,771) | (3,753) |
| SUBTOTAL | 261,276 | (5,880) | 144,614 | 68,437 | 210,032 | 688,228 | 15,229 | 445,503 | (241,009) | 2,688 | 15,320 |
| ADJ: | | | | | | | | | | | |
| ADJ: | | | | | | | | | | | |
| CLAIMABLE 2007-2008 | 261,276 | (5,880) | 144,614 | 68,437 | 210,032 | 688,228 | 15,229 | 445,503 | (241,009) | 2,688 | 15,320 |

COUNTY OF YOLO, CALIFORNIA
 OMB-87 COST ALLOCATION PLAN
 CONSOLIDATED SCHEDULE OF
 ALLOCATED COSTS BY DEPARTMENT

| | 2055 DA-Child Abduction | 2058 DA-Criminal Grants | 2059 DA-Special Srvcs Grants | 2101 Public Defender | 2105 Conflict Attorneys | 2151 Grand Jury | 2201 Unified Cr- Rule 810 | 2201 Unified Cr- Non Rule 810 | 2401 Sheriff- Bailiffs | 2402 Sher-Civil Process | 2502 Sheriff- Management |
|------------------------------------|-------------------------------|-------------------------------|------------------------------------|----------------------------|-------------------------------|-----------------------|---------------------------------|-------------------------------------|------------------------------|-------------------------------|--------------------------------|
| BUILDING USE CHARGE | (9,350) | 25,524 | 17,770 | 18,441 | 0 | 8,350 | 0 | 96,755 | 16,545 | 10,887 | 18,648 |
| EQUIPMENT USE CHARGE | 0 | 0 | 0 | 9,967 | 0 | 0 | 0 | 0 | 0 | 11,890 | 26,994 |
| COUNTYWIDE AUDIT | 41 | 214 | 297 | 214 | 0 | 54 | 358 | 0 | 38 | 104 | 218 |
| INFORMATION TECHNOLOGY | 449 | 1,893 | 945 | 33,162 | 1,351 | 339 | 3,597 | 0 | 3,245 | 1,652 | 113,106 |
| COUNTY ADMINISTRATOR | 725 | 5,494 | 587 | 11,840 | 0 | 0 | 0 | 0 | 6,350 | 1,376 | 3,847 |
| HUMAN RESOURCES | 604 | 6,100 | 1,048 | 23,644 | 0 | 0 | 3,375 | 0 | 9,612 | 3,180 | 22,767 |
| AUDITOR-CONTROLLER | 895 | 3,916 | 5,168 | 9,260 | 0 | 858 | 5,738 | 0 | 4,341 | 2,902 | 8,669 |
| TREASURER-TAX COLLECTOR | 16 | 69 | 102 | 210 | 0 | 13 | 170 | 0 | 107 | 69 | 119 |
| CSD-PURCHASING | 65 | 0 | 376 | 0 | 588 | 328 | 0 | 0 | 116 | 263 | 1,276 |
| COUNTY COUNSEL | 0 | 0 | 0 | 1,343 | (11,000) | 116 | 14,335 | 0 | 0 | 0 | 20,339 |
| CSD-ADMINISTRATION | 2,682 | 12,568 | 1,921 | 13,109 | 0 | 1,944 | 120,732 | 33,828 | 582 | 4,758 | 8,003 |
| CSD-BUILDING MAINTENANCE | 0 | 4,543 | 0 | 15,897 | 0 | 3,985 | 145,457 | 185 | 31,390 | 0 | 50 |
| CSD-RECORDS CENTER | (39) | 0 | 0 | (3,630) | (135) | 0 | 0 | 0 | 0 | 0 | 0 |
| RISK MANAGEMENT | (402) | (617) | (184) | 258 | 0 | 178 | 1,341 | 5,832 | (319) | 152 | (593) |
| CSD-REPROGRAPHICS | 36 | 5 | 13 | 794 | 4,766 | 272 | 1,650 | 0 | 62 | 149 | 1,961 |
| PPW-PARKS | 0 | 0 | 0 | 0 | 0 | 0 | 921 | 0 | 0 | 193 | 340 |
| OFFICE OF REVENUE & REIMBURSEMENTS | 0 | 0 | 0 | 27,568 | 0 | 0 | 141 | 136,467 | 0 | (1,448) | 0 |
| NON-CAPITALIZED MAJOR MAINTENANCE | 0 | 0 | 34 | 76 | 0 | 244 | 51 | 0 | 67 | 0 | 0 |
| TOTAL 2004-2005 ALLOCATED COSTS | (4,278) | 59,709 | 28,077 | 162,153 | (4,430) | 16,681 | 297,866 | 273,067 | 72,136 | 36,127 | 225,744 |
| ROLL FORWARD | (6,813) | (8,999) | (10,497) | (62,440) | (7,054) | 13,356 | (153,338) | (42,024) | (34,528) | (3,217) | 165,615 |
| SUBTOTAL | (11,091) | 50,711 | 17,580 | 99,713 | (11,484) | 30,037 | 144,528 | 231,043 | 37,608 | 32,911 | 391,359 |
| ADJ: | | | | | | | | | | | |
| ADJ: | | | | | | | | | | | |
| CLAIMABLE 2007-2008 | (11,091) | 50,711 | 17,580 | 99,713 | (11,484) | 30,037 | 144,528 | 231,043 | 37,608 | 32,911 | 391,359 |

COUNTY OF YOLO, CALIFORNIA
 OMB-87 COST ALLOCATION PLAN
 CONSOLIDATED SCHEDULE OF
 ALLOCATED COSTS BY DEPARTMENT

| | 2505 Sheriff-Boat Patrol | 2507 Sheriff- Patrol | 2508 Sheriff- mate Welfar | 2509 Sheriff- Dentention | 2512 Sheriff- Training | 2611 Probation- Administrator | 2613 Probation- Detention | 2614 Probation- Work Prog | 2616 Probation- Service Unit | 2617 Probation-COP Juv Justice | 2701 Agriculture |
|------------------------------------|--------------------------------|----------------------------|---------------------------------|--------------------------------|------------------------------|-------------------------------------|---------------------------------|---------------------------------|------------------------------------|--------------------------------------|---------------------|
| BUILDING USE CHARGE | 239 | 25,273 | 0 | 110,090 | 0 | 16,768 | 297,922 | 312 | 0 | 0 | 4,254 |
| EQUIPMENT USE CHARGE | 0 | 127,991 | 2,541 | 303,025 | 357 | 16,009 | 1,247 | 18,915 | 3,196 | 0 | 24,046 |
| COUNTYWIDE AUDIT | 55 | 466 | 168 | 651 | 103 | 196 | 348 | 197 | 319 | 111 | 257 |
| INFORMATION TECHNOLOGY | 1,047 | 13,321 | 1,062 | (20,919) | 887 | 62,391 | 12,076 | 4,130 | 8,317 | 1,640 | 10,714 |
| COUNTY ADMINISTRATOR | 1,017 | 14,768 | 0 | 32,587 | 189 | 2,940 | 38,237 | 2,582 | 7,496 | 950 | 4,603 |
| HUMAN RESOURCES | 1,546 | 24,017 | 0 | 77,710 | 301 | 14,963 | 27,070 | 5,955 | 14,955 | 1,831 | 14,924 |
| AUDITOR-CONTROLLER | 1,473 | 14,537 | 2,692 | 34,908 | 1,762 | 5,379 | 13,365 | 5,473 | 7,936 | 2,497 | 7,858 |
| TREASURER-TAX COLLECTOR | 21 | 310 | 48 | 836 | 28 | 93 | 274 | 84 | 178 | 34 | 210 |
| CSD-PURCHASING | 99 | 3,336 | 2,520 | 7,525 | 1,015 | 1,538 | 3,223 | 2,619 | 606 | 835 | 1,685 |
| COUNTY COUNSEL | 0 | 0 | 0 | 1,253 | 0 | 3,086 | 0 | 116 | 0 | 762 | 9,517 |
| CSD-ADMINISTRATION | 3,951 | 9,208 | 0 | 226,966 | 0 | 12,031 | 144,155 | 5,139 | 0 | 0 | 27,027 |
| CSD-BUILDING MAINTENANCE | 0 | 67 | 0 | 157,826 | 0 | 91,106 | 46,855 | 0 | 0 | 0 | 46,105 |
| CSD-RECORDS CENTER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RISK MANAGEMENT | (299) | (10,136) | 0 | 4,779 | (206) | (1,101) | 6,128 | (567) | (397) | (170) | (279) |
| CSD-REPROGRAPHICS | 0 | 1,513 | 1,039 | 6,131 | 36 | 5,330 | 1,767 | 66 | 21 | 49 | 3,085 |
| PPW-PARKS | 0 | 384 | 0 | 0 | 0 | 76 | 101 | 0 | 0 | 0 | 147 |
| OFFICE OF REVENUE & REIMBURSEMENTS | 0 | 16 | 0 | (14,296) | 0 | 0 | (4,706) | (10,212) | 41,184 | 0 | 0 |
| NON-CAPITALIZED MAJOR MAINTENANCE | 0 | 17 | 0 | 178,327 | 0 | 253 | 9,243 | 0 | 0 | 0 | 12,989 |
| TOTAL 2004-2005 ALLOCATED COSTS | 9,149 | 225,088 | 10,070 | 1,107,399 | 4,472 | 231,058 | 597,305 | 34,809 | 83,811 | 8,539 | 167,141 |
| ROLL FORWARD | (1,556) | (101,631) | 8,689 | (38,281) | (3,376) | 107,865 | 344,635 | (34,044) | (41,296) | (2,673) | 46,531 |
| SUBTOTAL | 7,593 | 123,457 | 18,759 | 1,069,119 | 1,096 | 338,923 | 941,941 | 765 | 42,515 | 5,866 | 213,673 |
| ADJ: | | | | | | | | | | | |
| ADJ: | | | | | | | | | | | |
| CLAIMABLE 2007-2008 | 7,593 | 123,457 | 18,759 | 1,069,119 | 1,096 | 338,923 | 941,941 | 765 | 42,515 | 5,866 | 213,673 |

COUNTY OF YOLO, CALIFORNIA
 OMB-87 COST ALLOCATION PLAN
 CONSOLIDATED SCHEDULE OF
 ALLOCATED COSTS BY DEPARTMENT

| | 2801 Sheriff-Anima Control | 2851 Co Clk- Recorder | 2861 Sheriff- Coroner | 2871 Public- Guardian/Adm | 2971 PPW- Planning | 2981 LAFCO | 2991 PPW- Road Fund | 2995 PPW- Transportator | 5011 Health Dept- Comm Hlth | 5013 Health Dept- Env Health | 5014 Health Dept- Jail/Juv Hall |
|------------------------------------|----------------------------------|-----------------------------|-----------------------------|---------------------------------|--------------------------|---------------|---------------------------|-------------------------------|-----------------------------------|------------------------------------|---------------------------------------|
| BUILDING USE CHARGE | 14,153 | 37,828 | 17,140 | 0 | 26,071 | 2,807 | 14,645 | 0 | 101,844 | 2,517 | 0 |
| EQUIPMENT USE CHARGE | 25,370 | 18,005 | 29,118 | 5,505 | 10,523 | 0 | 0 | 0 | 0 | 39,902 | 0 |
| COUNTYWIDE AUDIT | 571 | 820 | 169 | 161 | 977 | 73 | 1,240 | 7 | 2,484 | 554 | 60 |
| INFORMATION TECHNOLOGY | (4,308) | (7,171) | 2,666 | 24,598 | 205,539 | 27,222 | (21,425) | 47 | 13,373 | (3,342) | 379 |
| COUNTY ADMINISTRATOR | 4,402 | 2,440 | 1,549 | 2,625 | 7,193 | 840 | 13,700 | 0 | 28,123 | 6,121 | 0 |
| HUMAN RESOURCES | 18,041 | 6,169 | 3,943 | 17,767 | 60,252 | 1,705 | 27,414 | 0 | 51,218 | 11,543 | 0 |
| AUDITOR-CONTROLLER | 14,022 | 15,544 | 4,244 | 4,030 | 18,236 | 1,813 | (4,223) | 118 | 29,484 | 12,369 | 960 |
| TREASURER-TAX COLLECTOR | 418 | 582 | 97 | 90 | 358 | 24 | 379 | 0 | 563 | 368 | 11 |
| CSD-PURCHASING | 2,878 | 1,293 | 1,850 | 1,621 | 10,407 | 99 | 20,075 | 0 | 5,450 | 1,473 | 1,491 |
| COUNTY COUNSEL | 1,847 | 6,302 | 0 | 67,405 | 71,017 | 642 | (19,999) | 0 | 44,708 | 659 | 0 |
| CSD-ADMINISTRATION | 62,337 | 29,881 | 200,038 | 32,857 | 7,416 | 4,901 | 3,253 | 0 | 54,353 | 356 | 0 |
| CSD-BUILDING MAINTENANCE | 150,408 | 15,772 | 10,716 | 9,326 | 24,051 | 2,977 | 29,146 | 0 | 71,292 | 2,187 | 0 |
| CSD-RECORDS CENTER | 0 | (393) | (489) | 0 | (213) | (110) | 0 | 0 | (81) | (121) | (313) |
| RISK MANAGEMENT | (501) | (490) | 670 | (855) | 713 | 181 | (11,480) | 0 | (795) | (1,791) | 0 |
| CSD-REPROGRAPHICS | 1,378 | 3,171 | 135 | 465 | 2,690 | 521 | 983 | 0 | 6,143 | 1,178 | 121 |
| PPW-PARKS | 61 | 10 | 304 | 0 | (6,508) | 0 | 395 | 0 | 537 | 203 | 0 |
| OFFICE OF REVENUE & REIMBURSEMENTS | 176 | 0 | 0 | 0 | 0 | 0 | (2,367) | 0 | 0 | (583) | 0 |
| NON-CAPITALIZED MAJOR MAINTENANCE | 278 | 225,300 | 0 | 0 | 370 | 1,473 | 15,994 | 0 | 1,280 | 0 | 0 |
| TOTAL 2004-2005 ALLOCATED COSTS | 291,531 | 355,063 | 272,150 | 165,595 | 439,093 | 45,169 | 67,730 | 172 | 409,976 | 73,593 | 2,709 |
| ROLL FORWARD | 109,491 | 261,785 | 187,713 | 101,602 | (100,887) | 19,108 | (98,664) | (190) | 29,409 | (38,998) | (4,266) |
| SUBTOTAL | 401,022 | 616,848 | 459,863 | 267,197 | 338,205 | 64,276 | (30,934) | (18) | 439,386 | 34,596 | (1,557) |
| ADJ: | | | | | | | | | | | |
| ADJ: | | | | | | | | | | | |
| CLAIMABLE 2007-2008 | 401,022 | 616,848 | 459,863 | 267,197 | 338,205 | 64,276 | (30,934) | (18) | 439,386 | 34,596 | (1,557) |

COUNTY OF YOLO, CALIFORNIA
 OMB-87 COST ALLOCATION PLAN
 CONSOLIDATED SCHEDULE OF
 ALLOCATED COSTS BY DEPARTMENT

| | 5019 Health Dept- CHDP | 5023 Health Dept- Indigent Hlth | 5041 Chld & Fam First Comm | 5052 MHAD- ADMIN | 5056 MHAD- Alcohol/Drug | 5253 Health Dept Emerg Med | 5511 Soc Services- Adm/PA/Co | 5751 Probation- Court Wards | 5801 Soc Services- /eterans Srvc | 6051 Library | 6052 Library-Arch/ Record Cente |
|------------------------------------|------------------------------|---------------------------------------|----------------------------------|------------------------|-------------------------------|----------------------------------|------------------------------------|-----------------------------------|--|-----------------|---------------------------------------|
| BUILDING USE CHARGE | 984 | 59,641 | 1,414 | 32,146 | (16,485) | 0 | 201,030 | 0 | 4,072 | 10,375 | 0 |
| EQUIPMENT USE CHARGE | 0 | 3,595 | 0 | 0 | 0 | 0 | 0 | 2,828 | 2,966 | 0 | 0 |
| COUNTYWIDE AUDIT | 370 | 181 | 324 | 2,042 | 1,341 | 146 | 18,180 | 151 | 36 | 1,272 | 78 |
| INFORMATION TECHNOLOGY | 4,108 | 2,358 | 3,711 | 271,191 | (26,785) | 925 | 595,535 | 1,203 | 914 | 33,031 | 788 |
| COUNTY ADMINISTRATOR | 6,322 | 1,742 | 0 | 39,327 | 6,929 | 1,577 | 72,154 | 477 | 568 | 8,060 | 197 |
| HUMAN RESOURCES | 9,096 | 2,965 | 2,824 | 129,267 | 15,947 | 0 | 177,148 | 784 | 1,563 | 50,409 | 548 |
| AUDITOR-CONTROLLER | 6,749 | 3,323 | 6,290 | 78,638 | 22,032 | 2,346 | 17,725 | 2,728 | 1,145 | 33,944 | 1,455 |
| TREASURER-TAX COLLECTOR | 134 | 50 | 91 | 813 | 399 | 41 | 13,190 | 22 | 21 | 632 | 21 |
| CSD-PURCHASING | 981 | 639 | 2,683 | 18,964 | 10,161 | 523 | 29,392 | 394 | 65 | 29,910 | 277 |
| COUNTY COUNSEL | 0 | 2,944 | 577 | 74,500 | 0 | 0 | 59,656 | 0 | 348 | 1,732 | 0 |
| CSD-ADMINISTRATION | 0 | 57,687 | 439 | (1,478) | 9,902 | 0 | (18,433) | 0 | (1,515) | 7,962 | (23,979) |
| CSD-BUILDING MAINTENANCE | 989 | 16,428 | 553 | 47,838 | 48,491 | 0 | 160,835 | 0 | 5,492 | 106,721 | 0 |
| CSD-RECORDS CENTER | 0 | 0 | 0 | 0 | (2,233) | 0 | (557) | 0 | 0 | (160) | 0 |
| RISK MANAGEMENT | (888) | 192 | 896 | (3,659) | 4,244 | 0 | (4,206) | (127) | 1 | 9,220 | 30 |
| CSD-REPROGRAPHICS | 433 | 723 | 251 | 7,993 | 2,449 | 0 | 27,744 | 0 | 714 | 73,515 | 1,458 |
| PPW-PARKS | 91 | 30 | 0 | 0 | 26 | 0 | 1,235 | 0 | 0 | (140) | 0 |
| OFFICE OF REVENUE & REIMBURSEMENTS | 0 | 12 | (342) | 168 | 0 | 0 | 0 | 0 | 0 | 109 | 0 |
| NON-CAPITALIZED MAJOR MAINTENANCE | 0 | 0 | 42 | 0 | (41,141) | 0 | 236 | 0 | 118 | 24,454 | 0 |
| TOTAL 2004-2005 ALLOCATED COSTS | 29,369 | 152,510 | 19,753 | 697,750 | 35,276 | 5,558 | 1,350,863 | 8,460 | 16,508 | 391,045 | (19,126) |
| ROLL FORWARD | (7,127) | (1,214) | (15,797) | 215,704 | (17,828) | 4,877 | 84,282 | 1,054 | 7,850 | 154,439 | (22,562) |
| SUBTOTAL | 22,242 | 151,297 | 3,955 | 913,454 | 17,449 | 10,435 | 1,435,145 | 9,514 | 24,359 | 545,485 | (41,688) |
| ADJ: | | | | | | | | | | | |
| ADJ: | | | | | | | | | | | |
| CLAIMABLE 2007-2008 | 22,242 | 151,297 | 3,955 | 913,454 | 17,449 | 10,435 | 1,435,145 | 9,514 | 24,359 | 545,485 | (41,688) |

COUNTY OF YOLO, CALIFORNIA
 OMB-87 COST ALLOCATION PLAN
 CONSOLIDATED SCHEDULE OF
 ALLOCATED COSTS BY DEPARTMENT

| | 6054 Library- YOLO-LINK | 6101 Cooperative Extension | 1401 PPW-Fleet Services ISF | 1851 Telecomm ISF | 1871 Unemploy Ins ISF | 1881 Dental Ins ISF | 1931 Aviation Ent Fund | 1941 Sanitation Ent Fund | 3601 YCCESA JPA | 3611 YCTD- YOLOBUS | 3621 YCTD- Suppl Svcs |
|------------------------------------|-------------------------------|----------------------------------|-----------------------------------|-------------------------|-----------------------------|---------------------------|------------------------------|--------------------------------|-----------------------|--------------------------|-----------------------------|
| BUILDING USE CHARGE | 0 | 3,863 | 1,538 | 10,456 | 0 | 0 | 0 | 425 | 30,049 | 0 | 0 |
| EQUIPMENT USE CHARGE | 0 | 6,956 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| COUNTYWIDE AUDIT | 36 | 55 | 1,973 | 385 | 5 | 137 | 139 | 1,284 | 539 | 311 | 31 |
| INFORMATION TECHNOLOGY | 416 | (485) | 13,073 | (4,122) | 31 | 870 | 817 | (44,684) | 9,556 | 3,403 | 199 |
| COUNTY ADMINISTRATOR | 99 | 749 | 1,167 | 1,281 | 0 | 0 | 311 | 6,172 | 0 | 0 | 0 |
| HUMAN RESOURCES | 461 | 4,975 | 1,903 | 1,722 | 0 | 0 | 0 | 16,867 | 17,929 | 4,599 | 0 |
| AUDITOR-CONTROLLER | 761 | 1,506 | 32,363 | (3,298) | 78 | 2,203 | 2,070 | (5,879) | 15,587 | 6,766 | 503 |
| TREASURER-TAX COLLECTOR | 10 | 29 | 325 | 116 | 0 | 40 | 50 | 500 | 334 | 179 | 18 |
| CSD-PURCHASING | 0 | 82 | 55,807 | 4,697 | 0 | 1,914 | 623 | 25,801 | 195 | 0 | 0 |
| COUNTY COUNSEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,119 | 1,052 | 2,213 | 0 |
| CSD-ADMINISTRATION | 0 | 6,147 | 23,991 | 32,150 | 0 | 0 | 0 | 1,243 | 5,629 | 0 | 0 |
| CSD-BUILDING MAINTENANCE | 0 | 7,910 | 2,223 | 10,027 | 0 | 0 | 22,275 | 15,200 | 14,079 | 0 | 0 |
| CSD-RECORDS CENTER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RISK MANAGEMENT | 4 | (134) | (1,019) | 742 | 0 | 0 | 707 | 2,370 | 6,244 | 1,446 | 0 |
| CSD-REPROGRAPHICS | 0 | 2,046 | 24 | 1,523 | 0 | 0 | 0 | 518 | (403) | 45 | 0 |
| PPW-PARKS | 0 | 0 | 121 | 0 | 0 | 0 | (2,230) | 0 | 81 | 0 | 0 |
| OFFICE OF REVENUE & REIMBURSEMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,668 | 0 | 0 | 0 |
| NON-CAPITALIZED MAJOR MAINTENANCE | 0 | 11,962 | 0 | 210 | 0 | 0 | 0 | 261 | 0 | 0 | 0 |
| TOTAL 2004-2005 ALLOCATED COSTS | 1,787 | 45,661 | 133,489 | 55,889 | 114 | 5,164 | 24,762 | 42,865 | 100,870 | 18,961 | 751 |
| ROLL FORWARD | (896) | 7,335 | (31,468) | 4,222 | (1,518) | 419 | 9,002 | 21,539 | 4,807 | (2,616) | (575) |
| SUBTOTAL | 891 | 52,995 | 102,021 | 60,111 | (1,404) | 5,583 | 33,765 | 64,404 | 105,678 | 16,346 | 176 |
| ADJ: | | | | | | | | | | | |
| ADJ: | | | | | | | | | | | |
| CLAIMABLE 2007-2008 | 891 | 52,995 | 102,021 | 60,111 | (1,404) | 5,583 | 33,765 | 64,404 | 105,678 | 16,346 | 176 |

COUNTY OF YOLO, CALIFORNIA
 OMB-87 COST ALLOCATION PLAN
 CONSOLIDATED SCHEDULE OF
 ALLOCATED COSTS BY DEPARTMENT

| | 3661 | 3670 | 4210 | 9991 | 9992 | 9993 | 9998 | 9999 | Sub- | Direct | Unallocated |
|------------------------------------|-------------|---------|------------------------|---------|----------------------|------------------|----------|----------|------------|-----------|-------------|
| | HABITAT JPA | IHSS | Air Qual Mitigation | Schools | Special Districts | County Museum | Other | Rounding | Total | Bill | |
| BUILDING USE CHARGE | 0 | 0 | 0 | 0 | 0 | 5,012 | 62,374 | (269) | 1,442,798 | 154,221 | |
| EQUIPMENT USE CHARGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 776,481 | 0 | |
| COUNTYWIDE AUDIT | 48 | 245 | 483 | 4,181 | 5,397 | 0 | 1,019 | (1) | 57,503 | 0 | |
| INFORMATION TECHNOLOGY | 324 | 2,558 | 6,259 | 26,677 | 41,379 | 0 | 5,038 | 5 | 1,271,789 | 2,406,058 | 0 |
| COUNTY ADMINISTRATOR | 319 | 1,431 | 0 | 0 | 0 | 0 | 0 | (7) | 421,288 | 0 | 1,176,433 |
| HUMAN RESOURCES | 71 | 3,345 | 10,317 | 0 | 24,328 | 0 | 548 | 17 | 1,091,274 | 33,654 | 137,173 |
| AUDITOR-CONTROLLER | 792 | (802) | (3,746) | 67,028 | 121,562 | 0 | 13,134 | (4) | 803,707 | 296,046 | 401,216 |
| TREASURER-TAX COLLECTOR | 8 | 64 | 287 | 14,828 | 1,919 | 0 | 261 | 5 | 50,782 | 0 | 442,566 |
| CSD-PURCHASING | 82 | 835 | 0 | 34 | 4,188 | 0 | 458 | (11) | 275,515 | 5,000 | 0 |
| COUNTY COUNSEL | 1,556 | 2,779 | 4,135 | 112 | 26,841 | 0 | (11,115) | (38) | 614,154 | 592,207 | (0) |
| CSD-ADMINISTRATION | 0 | 0 | 0 | 0 | 0 | 0 | 68,121 | (31) | 1,777,889 | 227,654 | 684,164 |
| CSD-BUILDING MAINTENANCE | 0 | 0 | 0 | 0 | 0 | 0 | 57,703 | 6 | 1,609,157 | 155,619 | (0) |
| CSD-RECORDS CENTER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2) | (12,200) | 73,259 | 0 |
| RISK MANAGEMENT | 23 | 1,018 | 3,225 | 0 | 7,650 | 537 | 2,532 | 53 | 6,810 | 2,515,657 | 0 |
| CSD-REPROGRAPHICS | 0 | 0 | 0 | (2,756) | 3,102 | 0 | 2,252 | (20) | 190,458 | 212,325 | (0) |
| PPW-PARKS | 13,574 | 0 | 0 | 0 | 0 | 2,283 | 115,848 | (1) | 128,152 | 14,458 | 598,797 |
| OFFICE OF REVENUE & REIMBURSEMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 29,817 | (3) | 206,352 | 157,169 | 0 |
| NON-CAPITALIZED MAJOR MAINTENANCE | 0 | 0 | 0 | 0 | 0 | 0 | 120,352 | (0) | 588,695 | 42,000 | 0 |
| TOTAL 2004-2005 ALLOCATED COSTS | 16,797 | 11,473 | 20,960 | 110,104 | 236,366 | 7,832 | 468,342 | (300) | 11,300,603 | 6,885,327 | 3,440,349 |
| ROLL FORWARD | 14,961 | (6,845) | (27,376) | 76,210 | (8,631) | (50,039) | (9,716) | 1,529 | 1,063,218 | | |
| SUBTOTAL | 31,758 | 4,628 | (6,416) | 186,313 | 227,735 | (42,207) | 458,626 | 1,229 | 12,363,820 | 6,885,327 | 3,440,349 |
| ADJ: | | | | | | | | | 0 | | |
| ADJ: | | | | | | | | | 0 | | |
| CLAIMABLE 2007-2008 | 31,758 | 4,628 | (6,416) | 186,313 | 227,735 | (42,207) | 458,626 | 1,229 | 12,363,820 | 6,885,327 | 3,440,349 |

COUNTY OF YOLO, CALIFORNIA
 OMB-87 COST ALLOCATION PLAN
 CONSOLIDATED SCHEDULE OF
 ALLOCATED COSTS BY DEPARTMENT

| | Total |
|------------------------------------|--------------------------|
| BUILDING USE CHARGE | 1,597,019 |
| EQUIPMENT USE CHARGE | 776,481 |
| COUNTYWIDE AUDIT | 57,503 |
| INFORMATION TECHNOLOGY | 3,677,847 |
| COUNTY ADMINISTRATOR | 1,597,721 |
| HUMAN RESOURCES | 1,262,101 |
| AUDITOR-CONTROLLER | 1,500,968 |
| TREASURER-TAX COLLECTOR | 493,348 |
| CSD-PURCHASING | 280,515 |
| COUNTY COUNSEL | 1,206,361 |
| CSD-ADMINISTRATION | 2,689,707 |
| CSD-BUILDING MAINTENANCE | 1,764,775 |
| CSD-RECORDS CENTER | 61,059 |
| RISK MANAGEMENT | 2,522,467 |
| CSD-REPROGRAPHICS | 402,783 |
| PPW-PARKS | 741,407 |
| OFFICE OF REVENUE & REIMBURSEMENTS | 363,521 |
| NON-CAPITALIZED MAJOR MAINTENANCE | 630,695 |
| TOTAL 2004-2005 ALLOCATED COSTS | <u>21,626,278</u> |
| ROLL FORWARD | <u>1,063,218</u> |
| SUBTOTAL | <u>22,689,496</u> |
| ADJ: | 0 |
| ADJ: | 0 |
| CLAIMABLE 2007-2008 | <u><u>22,689,496</u></u> |