



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Yolo
Woodland, California**

**Date: September 30, 2014
Filing Ref: YOL15**

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 **2014-15** 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 **2012-13** fiscal year and as estimated costs for the **2014-15** 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, 2014**, 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 | 9. Risk Management |
| 2. Building Use Allowance | 10. CSD-Reprographics |
| 3. Information Technology | 11. YC Collection Services |
| 4. Auditor-Controller | 12. Equipment Replacement (ISF) |
| 5. County Counsel | 13. Fleet Services (ISF) |
| 6. CSD-Administration/Utilities | 14. Telephone (ISF) |
| 7. CSD-Building Maintenance | 15. Unemployment Insurance (ISF) |
| 8. CSD-Records Center | 16. Dental Insurance (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 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**

BY Original signed by

BY Original signed by Anita Dagan for

Howard Newens

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting**

Name

Auditor-Controller

Title

10-2-2014

10-7-2014

Date

Date

**Negotiated by Eric Perez
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

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

	0851 Tribal Office	1011 Board of Supvrs	1012 Clerk to BOS	1053 Prop Tax Admin	1081 Assessor	1201 Co. Clk- Elections	1351 Capital Projects	2012 Co. Clk- Administration	2051 District Attorney	2041 Child Support Services	2052 DA-Consumer Fraud
BUILDING USE CHARGE	0	34,820	0	0	19,287	18,109	0	0	96,036	0	36
EQUIPMENT USE CHARGE	0	3,488	0	54,984	5,624	3,335	0	0	53,946	0	0
COUNTYWIDE AUDIT	36	177	0	4,284	267	368	184	49	851	4,334	68
INFORMATION TECHNOLOGY	36	(5,655)	0	4,391	12,649	5,737	2,291	(4,180)	2,838	(19,982)	1,826
COUNTY ADMINISTRATOR	0	3,252	0	0	2,575	609	0	8,655	22,814	11,283	370
HUMAN RESOURCES	0	10,559	0	0	19,306	11,151	0	4,385	52,124	39,901	1,401
AUDITOR-CONTROLLER	265	2,267	0	33,304	1,594	3,728	(459)	762	11,163	(3,968)	632
TREASURER-TAX COLLECTOR	15	94	0	5,496	116	604	87	9	1,201	380	56
CSD-PURCHASING	363	1,006	0	0	726	685	2,962	0	2,135	3,788	141
COUNTY COUNSEL	0	155,137	0	6,423	26,108	21,406	(16,470)	0	17,726	12	0
CSD-ADMINISTRATION	0	15,824	0	0	14,292	13,441	9,415	0	37,064	(52)	0
CSD-BUILDING MAINTENANCE	0	3,207	0	0	9,872	8,349	0	0	34,288	7,663	(638)
CSD-RECORDS CENTER	0	0	0	0	113	1,482	0	0	0	0	0
RISK MANAGEMENT	0	(1,604)	420	0	147	867	0	(228)	(5,722)	(4,274)	0
CSD-REPROGRAPHICS	0	657	0	0	(859)	(1,236)	0	21	501	4,902	0
PPW-PARKS	0	0	0	0	0	0	0	0	0	0	0
COLLECTION SERVICES	0	0	0	0	0	0	0	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	17	0	0	0	0	0	0	0	0	0
TOTAL 2012-2013 ALLOCATED COSTS	715	223,246	420	108,882	111,817	88,635	(1,990)	9,473	326,965	43,988	3,893
ROLL FORWARD	166,678	(154,570)	165	(144,241)	32,917	12,751	(21,389)	33,412	(268,971)	(16,007)	3,893
SUBTOTAL	167,393	68,676	585	(35,359)	144,733	101,387	(23,379)	42,885	57,993	27,980	7,785
ADJ:		0	0								
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CLAIMABLE 2014-2015	167,393	68,676	585	(35,359)	144,733	101,387	(23,379)	42,885	57,993	27,980	7,785

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

	2053 DA-Special Investigations	2054 DA-Victim Witness	2055 DA-Child Abduction	2058 DA-Criminal Grants	2059 DA-Special Srcvs Grants	2101 Public Defender	2105 Conflict Attorneys	2151 Grand Jury	2201 Unified Cr- Rule 810	2203 Unified Cr- Non Rule 810	2401 Sheriff- Bailiffs
BUILDING USE CHARGE	10,301	7,578	7,542	42,964	3,808	21,356	0	6,045	0	98,935	18,360
EQUIPMENT USE CHARGE	0	0	0	0	0	8,844	0	264	0	0	0
COUNTYWIDE AUDIT	100	201	45	532	130	371	209	63	35	0	154
INFORMATION TECHNOLOGY	13,534	4,526	2,689	8,529	462	(1,126)	215	(180)	35	0	22,426
COUNTY ADMINISTRATOR	51	417	466	1,944	481	5,419	0	0	0	0	5,421
HUMAN RESOURCES	786	3,622	2,187	9,523	2,586	23,169	0	0	0	0	38,671
AUDITOR-CONTROLLER	813	1,222	527	1,133	3,071	2,736	1,545	465	393	3,523	1,570
TREASURER-TAX COLLECTOR	134	204	31	78	108	328	333	96	5	0	79
CSD-PURCHASING	948	0	181	968	646	463	3,123	222	0	0	1,109
COUNTY COUNSEL	0	0	0	0	0	3,248	0	1,021	16,937	0	0
CSD-ADMINISTRATION	3,258	0	0	9,348	0	14,343	0	1,806	107,977	0	9,175
CSD-BUILDING MAINTENANCE	1,619	0	0	3,210	0	8,259	0	7,705	93,839	0	5,522
CSD-RECORDS CENTER	0	0	28	0	0	4,960	202	0	0	0	0
RISK MANAGEMENT	166	(59)	25	824	(586)	(3,410)	0	399	0	11,690	(518)
CSD-REPROGRAPHICS	146	0	0	0	0	(554)	(7)	0	2,315	0	0
PPW-PARKS	0	0	0	0	0	0	0	0	0	0	0
COLLECTION SERVICES	0	0	0	0	0	12,713	0	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	0	0	0	0	0	0	16,107	0	0
TOTAL 2012-2013 ALLOCATED COSTS	31,855	17,711	13,721	79,053	10,706	101,119	5,620	17,906	237,643	114,148	101,969
ROLL FORWARD	9,830	1,741	582	33,103	(15,128)	(19,550)	(4,458)	1,271	(54,182)	10,496	47,074
SUBTOTAL	41,686	19,452	14,302	112,156	(4,422)	81,569	1,162	19,177	183,461	124,644	149,043
ADJ:											
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CLAIMABLE 2014-2015	41,686	19,452	14,302	112,156	(4,422)	81,569	1,162	19,177	183,461	124,644	149,043

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

	2402 Sher-Civil Process	2502 Sheriff- Management	2505 Sheriff-Boat Patrol	2507 Sheriff- Patrol	2508 Sheriff- Inmate Welfare	2509 Sheriff- Detention	2512 Sheriff- Training	2611 Probation- Administration	2613 Probation- Detention	2614 Probation- Work Prog	2616 Probation- Service Unit
BUILDING USE CHARGE	10,851	18,259	19,361	11,481	0	550,009	0	66,647	287,882	0	0
EQUIPMENT USE CHARGE	21,904	18,495	0	128,280	352	122,437	3,124	2,684	28,252	0	18,800
COUNTYWIDE AUDIT	138	252	90	532	168	878	109	515	2,779	0	1,213
INFORMATION TECHNOLOGY	5,474	(191,577)	1,883	31,846	171	103,102	992	346,632	33,018	8,204	(55,342)
COUNTY ADMINISTRATOR	603	15,826	337	5,720	0	12,600	191	24,767	5,480	0	2,370
HUMAN RESOURCES	4,750	9,602	1,686	31,484	0	94,208	729	20,817	45,551	0	21,152
AUDITOR-CONTROLLER	7,480	2,149	3,530	3,138	9,776	5,790	16,216	7,950	5,012	2,356	3,307
TREASURER-TAX COLLECTOR	181	299	56	433	146	986	81	340	535	0	428
CSD-PURCHASING	907	846	363	3,505	3,145	10,603	100	3,708	8,667	0	2,518
COUNTY COUNSEL	0	44,531	0	0	0	0	0	41,128	0	0	0
CSD-ADMINISTRATION	0	44,689	0	0	0	100,582	0	21,730	48,690	0	0
CSD-BUILDING MAINTENANCE	0	28,594	0	0	0	344,155	0	27,373	52,207	341	0
CSD-RECORDS CENTER	0	0	0	0	0	0	0	0	0	0	0
RISK MANAGEMENT	272	(2,654)	(2,012)	(43,605)	0	(6,306)	(46)	1,348	1,498	(2,613)	(5,912)
CSD-REPROGRAPHICS	(1)	4,407	0	0	(92)	1,885	0	3,754	993	735	(44)
PPW-PARKS	0	0	0	0	0	0	0	0	0	0	0
COLLECTION SERVICES	0	0	0	0	0	6,889	0	0	28,380	0	54,019
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	0	0	0	78,229	0	0	18,349	0	0
TOTAL 2012-2013 ALLOCATED COSTS	52,559	(6,282)	25,294	172,814	13,666	1,426,046	21,496	569,392	567,293	9,023	42,510
ROLL FORWARD	19,084	(348,409)	(28,383)	(107,830)	(6,707)	27,337	(19,163)	285,700	11,633	11,251	(105,179)
SUBTOTAL	71,643	(354,691)	(3,089)	64,983	6,959	1,453,383	2,333	855,093	578,927	20,275	(62,669)
ADJ:											
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CLAIMABLE 2014-2015	71,643	(354,691)	(3,089)	64,983	6,959	1,453,383	2,333	855,093	578,927	20,275	(62,669)

COUNTY OF YOLO, CALIFORNIA
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 ALLOCATED COSTS BY DEPARTMENT

	2617 Probation-COP Juv Justice	2701 Agriculture	2801 Sheriff-Animal Control	2811 Office of Emergency Sv	2851 Co Clk- Recorder	2861 Sheriff- Coroner	2871 Public- Guardian/Adm	2971 PPW- Planning	2975 CC Resources	2981 LAFCO	2991 PPW- Road Fund
BUILDING USE CHARGE	0	4,254	14,512	7,737	41,227	17,078	(5,141)	3,544	0	3,026	18,796
EQUIPMENT USE CHARGE	0	39,511	31,494	0	8,419	8,896	6,149	57,270	5,141	0	0
COUNTYWIDE AUDIT	92	691	1,608	126	2,119	239	251	4,525	150	123	5,051
INFORMATION TECHNOLOGY	5,382	20,089	14,414	(6,146)	(701)	3,913	(3,578)	28,451	12,976	(1,427)	(17,091)
COUNTY ADMINISTRATOR	612	3,283	1,402	58	809	520	686	11,043	293	0	5,120
HUMAN RESOURCES	4,385	12,416	14,655	251	8,030	4,044	4,385	5,866	1,458	1,709	32,885
AUDITOR-CONTROLLER	682	4,952	7,707	950	16,536	2,134	2,248	37,809	2,057	1,063	1,288
TREASURER-TAX COLLECTOR	49	727	1,355	108	3,730	303	358	9,618	112	79	2,760
CSD-PURCHASING	784	3,708	4,473	1,875	1,431	2,984	2,560	4,879	1,653	1,087	28,962
COUNTY COUNSEL	0	2,088	0	134	28,444	0	40,409	10,768	3,764	(1,333)	(5,414)
CSD-ADMINISTRATION	0	12,286	21,667	2,760	15,164	1,681	3,065	1,328	0	2,251	0
CSD-BUILDING MAINTENANCE	0	13,936	66,728	8,511	13,073	6,102	1,489	8,512	0	2,107	12,009
CSD-RECORDS CENTER	0	0	0	0	375	699	0	0	0	64	0
RISK MANAGEMENT	(229)	236	(8,799)	408	(462)	840	(882)	461	(260)	189	(11,856)
CSD-REPROGRAPHICS	0	(426)	(899)	(92)	272	(1)	257	(67)	0	106	920
PPW-PARKS	0	0	0	0	0	0	0	0	0	0	0
COLLECTION SERVICES	0	1,199	32	0	0	0	0	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0
TOTAL 2012-2013 ALLOCATED COSTS	11,757	118,950	170,349	16,680	138,466	49,432	52,255	184,007	27,344	9,044	73,430
ROLL FORWARD	6,034	29,954	19,601	(37,151)	1,280	(21,449)	7,277	211,752	12,527	(6,973)	(2,069)
SUBTOTAL	17,791	148,904	189,950	(20,471)	139,746	27,983	59,533	395,760	39,870	2,071	71,361
ADJ:											
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CLAIMABLE 2014-2015	17,791	148,904	189,950	(20,471)	139,746	27,983	59,533	395,760	39,870	2,071	71,361

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

	2995 PPW- Transportation	5011 Health Dept- Comm Hlth	5013 Health Dept- Env Health	5014 Health Dept- Jail/Juv Hall	5019 Health Dept- CHDP	5023 Health Dept- Indigent Hlth	5041 Chld & Fam First Comm	5051 Mental Health Services	5056 ADMH- Alcohol/Drug	5253 Health Dept Emerg Med	5511 Soc Services- Adm/PA/Co
BUILDING USE CHARGE	0	86,490	0	0	0	127,345	0	(14,524)	264	0	176,554
EQUIPMENT USE CHARGE	0	54,440	46,173	0	7,640	3,638	0	57,267	0	0	0
COUNTYWIDE AUDIT	6	4,917	1,274	23	1,095	123	357	2,825	3,634	92	40,248
INFORMATION TECHNOLOGY	6	(60,381)	20,565	24	1,435	180	830	1,824	2,931	95	(4,157)
COUNTY ADMINISTRATOR	0	18,107	2,495	0	1,660	15	0	15,904	3,221	0	47,077
HUMAN RESOURCES	0	29,290	16,425	0	9,488	421	3,656	54,567	0	0	214,816
AUDITOR-CONTROLLER	44	12,223	10,892	171	2,512	945	2,967	23,971	21,082	676	(32,607)
TREASURER-TAX COLLECTOR	0	1,342	2,264	17	153	91	354	1,382	944	71	4,323
CSD-PURCHASING	0	3,689	2,116	524	948	344	3,145	16,545	16,767	505	48,734
COUNTY COUNSEL	0	23,247	1,465	0	0	9,744	82	40,741	0	0	60,685
CSD-ADMINISTRATION	0	3,719	0	0	0	3,554	0	9,244	0	0	11,037
CSD-BUILDING MAINTENANCE	0	39,401	1,816	0	0	35,148	162	42,464	1,264	0	101,097
CSD-RECORDS CENTER	0	24	0	70	0	0	0	1,672	0	0	0
RISK MANAGEMENT	0	2,715	(10,231)	0	(1,079)	(968)	(388)	(2,728)	7,297	0	(15,630)
CSD-REPROGRAPHICS	0	835	(1,227)	0	195	0	73	540	3,086	0	1,046
PPW-PARKS	0	0	0	0	0	0	0	0	0	0	0
COLLECTION SERVICES	0	0	1,052	0	0	0	0	(327)	2,175	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	2,578	0	0	0	9,778	0	3,048	0	0	601
TOTAL 2012-2013 ALLOCATED COSTS	56	222,636	95,079	829	24,047	190,358	11,238	254,414	62,665	1,439	653,824
ROLL FORWARD	(346)	(387,692)	6,420	(2,323)	(5,830)	93,074	15,679	(72,554)	19,632	(2,165)	(42,583)
SUBTOTAL	(290)	(165,055)	101,498	(1,494)	18,218	283,431	26,917	181,861	82,297	(726)	611,242
ADJ:											
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CLAIMABLE 2014-2015	(290)	(165,055)	101,498	(1,494)	18,218	283,431	26,917	181,861	82,297	(726)	611,242

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

	5751 Probation- Court Wards	5801 Soc Services- Veterans Srvcs	6051 Library	6052 Library-Arch/ Record Center	6054 Library- YOLO-LINK	6101 Cooperative Extension	7011 Parks	1401 Fleet Services ISF	1851 Telecomm ISF	1871 Unemploy Ins ISF	1881 Dental Ins ISF
BUILDING USE CHARGE	0	(8,059)	260,614	0	0	3,863	114,220	1,329	6,714	0	0
EQUIPMENT USE CHARGE	3,923	346	0	0	0	6,486	24,413	0	0	0	0
COUNTYWIDE AUDIT	84	47	1,156	69	51	40	761	1,148	932	9	121
INFORMATION TECHNOLOGY	(168)	511	(78,821)	1,576	880	(158)	(4,864)	448	(7,086)	9	124
COUNTY ADMINISTRATOR	105	208	15,931	96	71	242	665	224	595	0	0
HUMAN RESOURCES	729	1,458	68,469	1,037	308	2,050	6,743	1,515	2,244	0	0
AUDITOR-CONTROLLER	685	440	14,266	575	406	481	6,230	8,607	(3,395)	69	892
TREASURER-TAX COLLECTOR	52	27	1,195	80	37	26	936	802	640	7	129
CSD-PURCHASING	524	122	9,252	141	322	100	8,625	18,704	2,641	0	2,338
COUNTY COUNSEL	0	0	1,689	(270)	(338)	0	318	0	0	0	0
CSD-ADMINISTRATION	0	1,128	(4,215)	0	0	1,574	14,356	41,662	1,352	0	0
CSD-BUILDING MAINTENANCE	0	3,664	91,473	0	0	1,329	1,754	1,630	15,092	0	0
CSD-RECORDS CENTER	0	0	74	0	0	0	0	0	0	0	0
RISK MANAGEMENT	(37)	121	13,115	(46)	(30)	611	(294)	4,213	186	0	0
CSD-REPROGRAPHICS	0	1,066	943	(11)	0	0	1,248	747	251	0	0
PPW-PARKS	0	0	0	0	0	0	0	0	0	0	0
COLLECTION SERVICES	0	0	(0)	0	0	0	0	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	5,001	0	0	0	42,224	0	2	0	0
TOTAL 2012-2013 ALLOCATED COSTS	5,897	1,079	400,142	3,247	1,707	16,644	217,336	81,029	20,168	94	3,604
ROLL FORWARD	(2,588)	(7,140)	(34,899)	1,369	(1,862)	(18,078)	8,610	(202,992)	(11,823)	(57)	(1,194)
SUBTOTAL	3,309	(6,061)	365,243	4,616	(155)	(1,434)	225,945	(121,962)	8,344	37	2,410
ADJ:											
ADJ:											
CLAIMABLE 2014-2015	3,309	(6,061)	365,243	4,616	(155)	(1,434)	225,945	(121,962)	8,344	37	2,410

COUNTY OF YOLO, CALIFORNIA
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 CONSOLIDATED SCHEDULE OF
 ALLOCATED COSTS BY DEPARTMENT

	1931 Aviation Ent Fund	1941 Sanitation Ent Fund	3601 YECA JPA	3611 YCTD- YOLOBUS	3621 YCTD- Suppl Svcs	3661 HABITAT JPA	3670 IHSS	4210 Air Qual Mitigation	9991 Schools	9992 Special Districts	9993 County Museum
BUILDING USE CHARGE	0	117	30,049	0	0	0	0	0	0	0	5,012
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0	0	0	0	0
COUNTYWIDE AUDIT	472	1,778	485	596	62	145	1,566	649	2,153	6,375	0
INFORMATION TECHNOLOGY	(164)	(7,264)	(9,221)	(3,772)	63	16,073	(2,151)	665	0	1,883	13,937
COUNTY ADMINISTRATOR	4,365	2,717	0	0	0	117	310	0	0	0	0
HUMAN RESOURCES	0	18,088	29,035	10,138	0	0	2,950	0	0	58,240	0
AUDITOR-CONTROLLER	1,491	(4,498)	6,221	5,318	456	1,069	1,861	4,982	15,879	56,867	0
TREASURER-TAX COLLECTOR	288	2,257	694	1,171	110	68	1,121	758	457	7,256	0
CSD-PURCHASING	1,351	20,517	948	0	0	1,331	1,068	0	0	3,811	0
COUNTY COUNSEL	(8,748)	(147)	679	2,587	0	12,468	104	(15,529)	0	4,122	0
CSD-ADMINISTRATION	6,097	0	0	0	0	0	0	0	0	0	0
CSD-BUILDING MAINTENANCE	8,079	8,020	14,297	0	0	0	0	0	0	0	0
CSD-RECORDS CENTER	0	0	0	0	0	0	0	0	0	0	0
RISK MANAGEMENT	739	919	1,244	77	0	221	639	0	0	442	1,012
CSD-REPROGRAPHICS	0	(22)	1,292	472	0	(4)	0	0	17,502	0	0
PPW-PARKS	0	0	0	0	0	0	0	0	0	0	0
COLLECTION SERVICES	0	0	0	0	0	0	0	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	16,144	0	0	0	0	0	0	0	0
TOTAL 2012-2013 ALLOCATED COSTS	13,970	42,482	91,867	16,587	691	31,488	7,468	(8,475)	35,991	138,996	19,961
ROLL FORWARD	(123,408)	(33,043)	10,388	(11,019)	(99)	30,384	6,754	(37,630)	(994)	(53,140)	(5,130)
SUBTOTAL	(109,437)	9,439	102,255	5,567	592	61,871	14,222	(46,105)	34,998	85,856	14,831
ADJ:											
ADJ:											
CLAIMABLE 2014-2015	(109,437)	9,439	102,255	5,567	592	61,871	14,222	(46,105)	34,998	85,856	14,831

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

	9998	9999		Direct		
	Other	Rounding	Sub- Total	Bill	Unallocated	Total
BUILDING USE CHARGE	121,779	9	2,366,475	476,540		2,843,015
EQUIPMENT USE CHARGE	731	0	836,750	0		836,750
COUNTYWIDE AUDIT	1,707	3	109,074	0		109,074
INFORMATION TECHNOLOGY	81,079	1,930	360,570	3,430,912	0	3,791,482
COUNTY ADMINISTRATOR	0	2	269,604	0	1,878,976	2,148,580
HUMAN RESOURCES	4,716	(0)	1,075,817	0	149,927	1,225,744
AUDITOR-CONTROLLER	9,499	(140)	381,288	230,564	1,922,056	2,533,908
TREASURER-TAX COLLECTOR	732	1	61,908	0	498,755	560,663
CSD-PURCHASING	302	(1)	273,274	0	0	273,274
COUNTY COUNSEL	(19,177)	(6,520)	503,268	735,759	123	1,239,150
CSD-ADMINISTRATION	79,940	(2)	681,230	(4,633)	1,587,508	2,264,105
CSD-BUILDING MAINTENANCE	50,629	(3)	1,185,347	382,275	(0)	1,567,622
CSD-RECORDS CENTER	0	(1)	9,762	59,067	0	68,828
RISK MANAGEMENT	9,105	(47)	(71,069)	3,172,675	0	3,101,606
CSD-REPROGRAPHICS	8,684	2	54,312	72,925	(0)	127,236
PPW-PARKS	0	0	0	0	0	0
COLLECTION SERVICES	(7,633)	(2)	98,497	114,857	0	213,354
NON-CAPITALIZED MAJOR MAINTENANCE	679	0	192,757	0	2,000,641	2,193,398
TOTAL 2012-2013 ALLOCATED COSTS	342,771	(4,770)	8,388,862	8,670,940	8,037,986	25,097,788
ROLL FORWARD	50,586	(5,319)	(1,372,156)			(1,372,156)
SUBTOTAL	393,358	(10,089)	7,016,707	8,670,940	8,037,986	23,725,632
ADJ:			0			0
ADJ:			0			0
CLAIMABLE 2014-2015	393,358	(10,089)	7,016,707	8,670,940	8,037,986	23,725,632