



BETTY T. YEE
California State Controller
Division of Accounting and Reporting

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Yolo
Woodland, California

Date: September 30, 2015
Filing Ref: YOL16

Pursuant to federal Office of Management and Budget (OMB) 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2015-16** 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 the **Schedule A** (attached) are formally approved as actual costs for the **2013-14** fiscal year and as estimated costs for the **2015-16** 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, 2015**, 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. Risk Management |
| 2. Building Use Allowance | 11. CSD - Reprographics |
| 3. Information Technology | 12. Collection Services |
| 4. Human Resources | 13. Equipment Replacement (ISF) |
| 5. Auditor-Controller | 14. Fleet Services (ISF) |
| 6. County Counsel | 15. Telephone (ISF) |
| 7. CSD - Administration/Utilities | 16. Unemployment Insurance (ISF) |
| 8. CSD - Building Maintenance | 17. Dental Insurance (ISF) |
| 9. 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 2 CFR Part 225, 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

**BETTY T. YEE
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
Chief Financial Officer

Title

10-15-2015

10-15-2015

Date

Date

**Negotiated by Sandeep Singh
Telephone (916) 445-2987**

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	2053 DA-Special Investigations
BUILDING USE CHARGE	0	34,821	0	0	19,287	18,109	0	0	99,279	0	(4,493)	11,904
EQUIPMENT USE CHARGE	0	3,488	0	117,495	7,728	9,976	0	0	49,835	0	0	0
COUNTYWIDE AUDIT	88	289	0	7,667	493	640	367	88	1,728	1,624	146	205
INFORMATION TECHNOLOGY	899	8,634	0	44	26,132	(1,946)	2	1,471	91,789	34,928	(41,705)	5,073
COUNTY ADMINISTRATOR	0	3,885	0	0	2,548	471	0	11,294	26,649	13,691	355	47
HUMAN RESOURCES	0	15,377	0	0	26,963	10,203	0	6,150	75,761	42,838	2,522	1,025
AUDITOR-CONTROLLER	394	1,293	0	34,313	2,206	2,863	1,644	394	7,732	(815)	651	920
TREASURER-TAX COLLECTOR	20	144	0	7,522	205	895	125	14	1,616	598	99	233
CSD-PURCHASING	410	1,165	0	0	1,143	946	2,503	0	2,243	4,183	474	1,079
COUNTY COUNSEL	0	179,701	0	22,277	40,873	13,981	(9,545)	0	12,115	70	0	0
CSD-ADMINISTRATION	0	33,917	0	0	27,697	25,983	0	0	95,325	(777)	(777)	5,032
CSD-BUILDING MAINTENANCE	0	11,156	0	8,952	9,685	5,177	0	0	30,456	24,149	0	685
CSD-RECORDS CENTER	0	0	0	0	15	182	0	0	0	0	0	0
RISK MANAGEMENT	0	499	429	0	1,142	1,062	0	34	2,514	270	15	267
CSD-REPROGRAPHICS	0	2,034	0	0	36	(234)	0	35	1,360	2,011	0	6
COLLECTION SERVICES	0	0	0	0	0	0	0	0	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	1,365	0	0	913	857	0	0	0	0	0	0
TOTAL 2013-2014 ALLOCATED COSTS	1,811	297,768	429	198,270	167,066	89,164	(4,904)	19,480	498,403	122,769	(42,713)	26,476
ROLL FORWARD	1,017	(6,372)	181	(44,135)	56,390	6,480	(30,722)	11,370	31,361	40,245	(42,713)	(9,763)
SUBTOTAL	2,828	291,395	610	154,135	223,457	95,643	(35,625)	30,850	529,763	163,014	(85,426)	16,713
ADJ:		0	0									
ADJ:												
CLAIMABLE 2015-2016	2,828	291,395	610	154,135	223,457	95,643	(35,625)	30,850	529,763	163,014	(85,426)	16,713

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

	2054 DA-Victim Witness	2055 DA-Child Abduction	2057 DA-Multi Discipline Int Center	2058 DA-Criminal Grants	2059 DA-Special Srvcs Grants	2101 Public Defender	2105 Conflict Attorneys	2151 Grand Jury	2201 Unified Cr- Rule 810	2203 Unified Cr- Non Rule 810	2401 Sheriff- Bailliffs
BUILDING USE CHARGE	9,444	4,731	23,389	15,777	4,731	21,356	0	6,071	0	98,935	18,360
EQUIPMENT USE CHARGE	0	0	0	0	0	8,844	0	264	0	0	0
COUNTYWIDE AUDIT	270	77	144	394	245	595	311	224	323	0	160
INFORMATION TECHNOLOGY	4,999	2,998	2,001	9,000	2	35,252	2	322	2	0	22,008
COUNTY ADMINISTRATOR	367	436	163	1,621	374	4,901	0	0	0	0	2,654
HUMAN RESOURCES	4,734	3,075	3,109	11,977	3,075	32,918	0	0	0	0	27,157
AUDITOR-CONTROLLER	1,119	347	646	1,356	1,097	2,663	1,392	1,003	1,445	0	714
TREASURER-TAX COLLECTOR	289	35	81	155	138	531	420	238	331	0	60
CSD-PURCHASING	300	109	324	1,529	883	346	3,645	109	0	0	387
COUNTY COUNSEL	0	0	0	0	0	5,922	(11,000)	978	22,148	0	0
CSD-ADMINISTRATION	0	0	19,723	2,942	0	36,337	0	3,662	236,487	0	23,320
CSD-BUILDING MAINTENANCE	0	0	497	0	0	3,651	0	13,436	144,216	0	2,185
CSD-RECORDS CENTER	0	3	0	0	0	582	24	0	0	0	0
RISK MANAGEMENT	182	177	529	530	105	1,196	0	407	0	11,934	1,155
CSD-REPROGRAPHICS	18	0	0	0	(4)	278	(29)	(94)	3,513	0	32
COLLECTION SERVICES	0	0	0	0	0	17,933	0	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	0	0	0	7,698	0	0	0	0	0
TOTAL 2013-2014 ALLOCATED COSTS	21,722	11,988	50,606	45,281	10,646	181,003	(5,236)	26,620	408,466	110,869	98,192
ROLL FORWARD	6,708	(230)	50,606	972	(21,672)	68,172	(9,635)	(1,409)	141,737	5,034	38,660
SUBTOTAL	28,430	11,759	101,212	46,253	(11,026)	249,175	(14,870)	25,210	550,203	115,903	136,852
ADJ:											
ADJ:											
CLAIMABLE 2015-2016	28,430	11,759	101,212	46,253	(11,026)	249,175	(14,870)	25,210	550,203	115,903	136,852

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	2506 Sheriff - AB 109	2507 Sheriff- Patrol	2508 Sheriff- Inmate Welfare	2509 Sheriff- Detention	2512 Sheriff- Training	2521 Sheriff-Enh Local Law Enf	2611 Probation- Administration	2612 Probation- YOBG	2613 Probation- Detention
BUILDING USE CHARGE	10,854	18,257	19,361	0	49,833	0	550,009	0	0	67,132	0	287,882
EQUIPMENT USE CHARGE	10,286	21,284	0	0	145,895	437	102,483	3,124	0	3,951	0	28,422
COUNTYWIDE AUDIT	257	560	130	100	1,044	258	1,451	227	216	298	157	1,737
INFORMATION TECHNOLOGY	6,000	48,148	2,001	24,007	34,953	1	(70,266)	1,000	1	(18,154)	(8,943)	47,987
COUNTY ADMINISTRATOR	559	22,951	304	2,326	5,454	209	12,107	188	0	33,734	373	4,835
HUMAN RESOURCES	6,622	15,099	2,360	28,264	45,285	0	133,054	1,025	0	10,334	4,606	58,577
AUDITOR-CONTROLLER	1,150	(1,024)	583	446	4,581	1,155	6,388	1,014	966	1,334	704	5,873
TREASURER-TAX COLLECTOR	284	539	54	29	884	194	1,567	172	37	211	16	725
CSD-PURCHASING	1,206	1,597	387	691	3,449	2,913	11,727	109	0	1,079	300	9,270
COUNTY COUNSEL	0	52,427	0	0	0	0	0	0	0	27,182	0	0
CSD-ADMINISTRATION	0	94,805	0	0	0	0	172,873	0	0	60,929	0	83,333
CSD-BUILDING MAINTENANCE	0	37,640	0	0	0	0	493,090	0	0	70,427	0	75,943
CSD-RECORDS CENTER	0	0	0	0	0	0	0	0	0	0	0	0
RISK MANAGEMENT	517	1,448	545	154	3,021	0	24,303	9	0	1,988	30	10,308
CSD-REPROGRAPHICS	(8)	3,095	0	0	(13)	0	1,580	0	0	2,542	0	(175)
COLLECTION SERVICES	0	0	0	0	0	0	7,889	0	0	0	0	30,364
NON-CAPITALIZED MAJOR MAINTENANCE	0	63,832	0	0	0	0	19,419	0	0	0	0	0
TOTAL 2013-2014 ALLOCATED COSTS	37,727	380,657	25,725	56,017	294,386	5,167	1,467,675	6,868	1,220	262,987	(2,757)	645,080
ROLL FORWARD	(4,239)	8,264	(31,462)	81,593	81,593	(802)	(212,287)	(44,168)	1,220	(161,156)	(2,757)	(20,722)
SUBTOTAL	33,488	388,921	(5,737)	137,610	375,979	4,365	1,255,388	(37,300)	2,440	101,831	(5,514)	624,358
ADJ:												
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CLAIMABLE 2015-2016	33,488	388,921	(5,737)	137,610	375,979	4,365	1,255,388	(37,300)	2,440	101,831	(5,514)	624,358

COUNTY OF YOLO, CALIFORNIA
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 ALLOCATED COSTS BY DEPARTMENT

	2614 Probation- Work Prog	2616 Probation- Service Unit	2617 Probation-COP Juv Justice	2618 Probation- CCPIF	2619 Probation- AB 109	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
BUILDING USE CHARGE	0	0	0	0	0	4,254	14,512	7,770	41,227	17,081	(5,399)	3,544
EQUIPMENT USE CHARGE	0	21,196	0	0	0	39,511	29,444	0	10,579	7,974	4,442	58,307
COUNTYWIDE AUDIT	0	680	177	134	585	1,091	1,466	354	3,422	387	420	7,504
INFORMATION TECHNOLOGY	0	20,488	9,673	9,929	6,987	14,851	15,017	12,764	(879)	4,002	2,375	3,053
COUNTY ADMINISTRATOR	0	1,449	547	1,247	2,213	2,657	1,374	5,287	810	425	633	21,088
HUMAN RESOURCES	0	16,739	6,150	11,504	23,173	17,622	19,819	1,025	11,113	6,737	6,150	7,537
AUDITOR-CONTROLLER	0	2,590	794	599	2,616	4,697	6,561	867	18,981	1,734	1,881	33,583
TREASURER-TAX COLLECTOR	0	395	52	37	311	986	1,969	76	5,250	446	550	14,320
CSD-PURCHASING	0	1,725	474	646	3,773	3,340	4,528	970	1,939	3,837	2,285	4,893
COUNTY COUNSEL	0	0	0	0	0	1,866	0	1,870	67,349	0	84,882	19,830
CSD-ADMINISTRATION	0	0	0	0	0	31,566	61,937	5,681	29,634	1,976	5,969	4,009
CSD-BUILDING MAINTENANCE	14,154	0	0	0	(6,327)	17,724	56,005	17,503	10,624	6,720	2,022	12,908
CSD-RECORDS CENTER	0	0	0	0	0	0	0	0	47	90	0	0
RISK MANAGEMENT	1	26	34	(52)	272	1,031	864	533	1,159	785	35	515
CSD-REPROGRAPHICS	967	(569)	0	0	0	157	(84)	18	1,210	0	239	633
COLLECTION SERVICES	0	80,744	0	0	0	1,839	18	0	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	0	0	0	0	0	0	966	0	196	0
TOTAL 2013-2014 ALLOCATED COSTS	15,122	145,463	17,901	24,044	33,604	143,192	213,430	54,718	203,430	52,194	106,680	191,724
ROLL FORWARD	17,699	11,957	7,228	0	0	60,291	60,291	16,326	65,111	3,681	3,149	97,358
SUBTOTAL	32,821	157,421	25,129	24,044	33,604	203,483	273,721	71,044	268,542	55,875	109,829	289,081
ADJ:												
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CLAIMABLE 2015-2016	32,821	157,421	25,129	24,044	33,604	203,483	273,721	71,044	268,542	55,875	109,829	289,081

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

	2975 CC Resources	2981 LAFCO	2991 PPW- Road Fund	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
BUILDING USE CHARGE	0	3,026	18,796	0	20,612	(7,315)	0	(5,672)	127,337	0	(36,154)	264
EQUIPMENT USE CHARGE	5,141	0	0	0	56,520	49,725	0	7,640	3,638	0	56,708	0
COUNTYWIDE AUDIT	271	234	6,050	21	4,535	2,274	41	638	29	597	6,172	6,719
INFORMATION TECHNOLOGY	19,268	(79)	12,016	0	(6,755)	21,858	(494)	12,505	(2,334)	(2,289)	19,933	37
COUNTY ADMINISTRATOR	165	0	4,137	0	18,265	4,345	13	1,612	42	637	9,103	4,670
HUMAN RESOURCES	1,221	3,075	38,965	0	49,709	25,289	0	13,360	0	5,126	82,165	0
AUDITOR-CONTROLLER	2,389	1,046	(666)	95	17,557	10,175	184	1,933	131	(444)	28,226	28,693
TREASURER-TAX COLLECTOR	179	101	3,210	1	2,528	3,394	22	192	40	462	2,380	850
CSD-PURCHASING	1,725	970	36,134	0	6,531	3,168	410	214	369	2,867	32,576	12,847
COUNTY COUNSEL	(1,834)	583	1,269	0	19,957	4,816	0	0	9,525	2,010	53,677	0
CSD-ADMINISTRATION	0	4,428	2,427	0	(8,742)	(7,315)	0	(5,672)	21,089	0	25,656	0
CSD-BUILDING MAINTENANCE	0	2,095	12,467	0	83,802	0	0	0	23,210	0	76,934	0
CSD-RECORDS CENTER	0	8	0	0	0	0	7	0	0	0	196	0
RISK MANAGEMENT	93	197	2,181	0	8,644	127	0	69	1,043	30	6,198	7,568
CSD-REPROGRAPHICS	0	(56)	729	0	595	(19)	0	142	32	18	(668)	2,096
COLLECTION SERVICES	0	0	0	0	0	978	0	0	0	0	(317)	1,533
NON-CAPITALIZED MAJOR MAINTENANCE	0	143	0	0	674	0	0	0	0	0	5,114	0
TOTAL 2013-2014 ALLOCATED COSTS	28,618	15,770	137,714	117	274,432	111,500	183	26,961	184,151	9,015	367,900	65,277
ROLL FORWARD	10,031	(758)	107,297	16	6,439	27,462	(2,118)	(2,747)	(11,523)	6,039	(21,134)	22,348
SUBTOTAL	38,649	15,013	245,012	133	280,871	138,963	(1,934)	24,213	172,627	15,053	346,765	87,624
ADJ:												
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CLAIMABLE 2015-2016	38,649	15,013	245,012	133	280,871	138,963	(1,934)	24,213	172,627	15,053	346,765	87,624

COUNTY OF YOLO, CALIFORNIA
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 CONSOLIDATED SCHEDULE OF
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	5253 Health Dept Emerg Med	5511 Soc Services- Adm/PA/Co	5751 Probation- Court Wards	5801 Soc Services- Veterans Svcs	6051 Library	6052 Library-Arch/ Record Center	6054 Library- YOLO-LINK	6101 Cooperative Extension	7011 Parks	1401 Fleet Services ISF	1831 Equipment Rplcmnt ISF	1851 Telecomm ISF
BUILDING USE CHARGE	0	57,865	0	(8,381)	252,468	0	0	3,863	114,252	1,067	0	6,728
EQUIPMENT USE CHARGE	0	0	3,923	346	0	0	0	5,236	24,194	0	0	0
COUNTYWIDE AUDIT	187	21,134	213	96	1,922	129	158	90	1,147	2,351	33	1,649
INFORMATION TECHNOLOGY	(515)	199,767	874	1,092	24,116	1,746	1,000	(128)	(1,335)	(4,439)	0	(1,830)
COUNTY ADMINISTRATOR	13	38,743	106	185	17,821	58	102	189	594	296	0	402
HUMAN RESOURCES	0	259,040	1,025	2,050	100,201	1,058	1,107	2,961	9,503	2,493	0	2,496
AUDITOR-CONTROLLER	835	396	945	426	9,154	578	709	404	5,133	10,522	147	(2,455)
TREASURER-TAX COLLECTOR	102	6,577	83	42	1,769	124	82	49	1,105	1,415	4	865
CSD-PURCHASING	710	58,724	928	387	10,972	0	669	0	10,800	25,071	86	2,070
COUNTY COUNSEL	0	131,041	0	0	2,948	(1,013)	(270)	91	303	0	0	0
CSD-ADMINISTRATION	0	(23,964)	0	2,086	(23,019)	0	0	4,771	45,807	32,463	0	7,727
CSD-BUILDING MAINTENANCE	0	167,366	0	3,971	83,585	0	0	1,980	9,938	(647)	0	9,356
CSD-RECORDS CENTER	0	0	0	0	9	0	0	0	0	0	0	0
RISK MANAGEMENT	0	15,378	7	199	15,896	6	4	778	1,102	313	0	378
CSD-REPROGRAPHICS	0	4,040	0	481	369	0	0	0	810	933	0	801
COLLECTION SERVICES	0	0	0	0	0	0	0	0	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	24,999	0	0	8,680	0	0	0	14,640	0	0	143
TOTAL 2013-2014 ALLOCATED COSTS	1,332	961,106	8,104	2,980	506,891	2,687	3,561	20,284	237,992	71,838	270	28,329
ROLL FORWARD	(519)	56,877	773	3,598	(46,621)	107	2,248	(10,887)	47,041	(74,300)	270	34,748
SUBTOTAL	813	1,017,983	8,876	6,578	460,270	2,793	5,809	9,397	285,034	(2,463)	540	63,077
ADJ:												
ADJ:												
CLAIMABLE 2015-2016	813	1,017,983	8,876	6,578	460,270	2,793	5,809	9,397	285,034	(2,463)	540	63,077

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

	1871 Unemploy Ins ISF	1881 Dental Ins ISF	1931 Aviation Ent Fund	1941 Sanitation Ent Fund	3601 YECA JPA	3611 YCTD- YOLOBUS	3621 YCTD- Suppl Svcs	3650 Law Library	3661 HABITAT JPA	3670 IHSS	4210 Air Qual Mitigation	9991 Schools
BUILDING USE CHARGE	0	0	0	117	30,049	0	0	12,419	0	0	0	0
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0	0	0	0	0	0
COUNTYWIDE AUDIT	16	212	342	3,027	738	878	100	190	352	735	1,695	3,706
INFORMATION TECHNOLOGY	0	1	(881)	1,737	(13,808)	10	1	6,425	30,599	(1,862)	10	21
COUNTY ADMINISTRATOR	0	0	6,154	2,543	3,199	964	0	60	55	1,114	1,981	0
HUMAN RESOURCES	0	0	0	20,999	36,579	12,888	0	2,293	0	3,242	0	0
AUDITOR-CONTROLLER	73	951	1,281	(1,436)	(1,981)	3,930	446	851	433	(492)	2,469	16,584
TREASURER-TAX COLLECTOR	8	188	279	2,761	933	1,501	146	197	194	421	1,140	650
CSD-PURCHASING	0	2,544	1,379	18,908	1,015	0	0	109	3,040	1,251	0	0
COUNTY COUNSEL	0	0	(5,994)	(2,318)	7,552	8,783	0	0	33,213	1,052	40,945	0
CSD-ADMINISTRATION	0	0	0	0	1,988	0	0	11,977	0	0	0	0
CSD-BUILDING MAINTENANCE	0	0	19,835	7,080	2,231	0	0	533	0	0	0	0
CSD-RECORDS CENTER	0	0	0	0	0	0	0	0	0	0	0	0
RISK MANAGEMENT	0	0	756	3,421	1,480	74	0	601	0	22	0	0
CSD-REPROGRAPHICS	0	0	(13)	(621)	410	267	0	18	0	0	0	10,016
COLLECTION SERVICES	0	0	0	0	0	0	0	0	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL 2013-2014 ALLOCATED COSTS	97	3,896	23,137	56,218	70,386	29,295	693	35,673	67,886	5,484	48,240	30,977
ROLL FORWARD	(67)	(598)	(43,078)	(7,138)	33,374	(544)	(144)	35,673	11,834	33,677	16,312	(15,596)
SUBTOTAL	30	3,298	(19,941)	49,080	103,760	28,751	549	71,346	79,719	39,160	64,552	15,382
ADJ:												
ADJ:												
CLAIMABLE 2015-2016	30	3,298	(19,941)	49,080	103,760	28,751	549	71,346	79,719	39,160	64,552	15,382

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

	9992 Special Districts	9993 County Museum	9998 Other	9999 Rounding	Sub- Total	Direct Bill	Unallocated	Total
BUILDING USE CHARGE	0	5,012	557,295	(3)	2,621,663	658,348		3,280,011
EQUIPMENT USE CHARGE	0	0	731	0	898,767	0		898,767
COUNTYWIDE AUDIT	10,431	0	552	(1)	118,396	0		118,396
INFORMATION TECHNOLOGY	(362)	0	(26,281)	113	656,638	3,634,190	52,228	4,343,056
COUNTY ADMINISTRATOR	3,722	0	0	(4)	311,512	0	2,082,027	2,393,539
HUMAN RESOURCES	65,753	0	0	(0)	1,442,277	86,738	(0)	1,529,015
AUDITOR-CONTROLLER	46,684	0	2,469	(19)	349,806	153,616	1,947,712	2,451,134
TREASURER-TAX COLLECTOR	9,721	0	127	(2)	86,693	0	452,114	538,808
CSD-PURCHASING	3,490	0	128	4	323,012	0	0	323,012
COUNTY COUNSEL	15,119	0	25,661	(57)	879,985	634,707	82	1,514,774
CSD-ADMINISTRATION	0	0	269,126	(18)	1,422,398	166,270	(220,497)	1,368,171
CSD-BUILDING MAINTENANCE	0	0	22,275	(53)	1,588,634	382,005	0	1,970,640
CSD-RECORDS CENTER	0	0	0	1	1,164	79,909	0	81,073
RISK MANAGEMENT	376	1,034	8,717	20	146,685	3,334,018	0	3,480,703
CSD-REPROGRAPHICS	0	0	1,625	2	40,559	77,599	0	118,158
COLLECTION SERVICES	105	0	(4,637)	1	136,451	101,965	0	238,415
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	21,805	0	171,444	0	3,208,766	3,380,210
TOTAL 2013-2014 ALLOCATED COSTS	155,040	6,046	879,593	(15)	11,196,085	9,309,365	7,522,433	28,027,883
ROLL FORWARD	(25,367)	436	628,905	(315)	1,152,500			1,152,500
SUBTOTAL	129,673	6,482	1,508,498	(329)	12,348,585	9,309,365	7,522,433	29,180,383
ADJ:					0			0
ADJ:					0			0
CLAIMABLE 2015-2016	129,673	6,482	1,508,498	(329)	12,348,585	9,309,365	7,522,433	29,180,383