



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

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Yolo
Woodland, California

Date: September 28, 2016
Filing Ref: YOL17

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 **2016-17** 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 **2014-15** fiscal year and as estimated costs for the **2016-17** 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, 2016**, 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 Charge | 11. CSD - Reprographics |
| 3. Information Technology | 12. Collection Services |
| 4. Human Resources | 13. Yolo Electric (ISF) |
| 5. Auditor-Controller | 14. Equipment Replacement (ISF) |
| 6. County Counsel | 15. Fleet Services (ISF) |
| 7. CSD - Administration/Utilities | 16. Telephone (ISF) |
| 8. CSD - Building Maintenance | 17. Unemployment Insurance (ISF) |
| 9. CSD - Records Center | 18. 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 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: There are no adjustments in the 2016-17 Cost Allocation Plan.

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

CFO

Title

10-6-2016

10-13-2016

Date

Date

**Negotiated by Phillip Pangilinan
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	35,032	0	0	16,237	15,246	0	0	90,188	0	36	11,067
EQUIPMENT USE CHARGE	0	0	0	117,495	7,054	9,087	0	0	47,392	0	0	0
COUNTYWIDE AUDIT	57	174	0	4,429	305	411	207	86	1,264	5,524	433	119
INFORMATION TECHNOLOGY	1	(7,056)	0	63	1,110	5,628	3	(4,635)	172,760	20,179	4,827	(3,803)
COUNTY ADMINISTRATOR	0	4,014	0	0	6,568	1,635	0	2,456	23,353	12,695	1,635	137
HUMAN RESOURCES	0	15,026	0	0	25,951	10,688	0	7,555	78,003	51,024	4,015	1,021
AUDITOR-CONTROLLER	243	739	0	18,872	1,299	1,732	880	367	5,383	(501)	1,845	507
TREASURER-TAX COLLECTOR	12	136	0	1,181	157	839	102	27	1,149	592	523	178
CSD-PURCHASING	287	791	0	0	885	734	2,429	0	2,736	5,283	6,633	965
COUNTY COUNSEL	0	126,278	0	37,696	27,003	12,206	0	0	6,925	59	0	0
CSD-ADMINISTRATION	0	23,420	0	0	21,895	20,557	0	0	16,449	(744)	16,624	8,520
CSD-BUILDING MAINTENANCE	0	26,735	348	147	12,884	9,874	0	131	76,186	12,325	0	2,045
CSD-RECORDS CENTER	0	0	0	0	215	2,017	0	0	0	0	0	0
RISK MANAGEMENT	0	910	0	0	1,245	1,143	0	38	2,195	411	(13)	903
CSD-REPROGRAPHICS	0	1,098	0	0	337	38	0	(61)	6,781	4,722	0	553
COLLECTION SERVICES	0	0	0	0	0	0	0	0	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	5,099	0	0	0	0	0	0	0	0	0	0
TOTAL 2014-15 ALLOCATED COSTS	600	232,395	348	179,883	123,145	91,835	3,621	5,964	530,764	111,570	36,558	22,212
ROLL FORWARD	(115)	9,149	(72)	71,001	11,328	3,200	5,611	(3,509)	203,799	67,582	32,665	(9,643)
SUBTOTAL	485	241,544	276	250,884	134,473	95,036	9,232	2,456	734,563	179,152	69,223	12,570
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CLAIMABLE 2016-2017	485	241,544	276	250,884	134,473	95,036	9,232	2,456	734,563	179,152	69,223	12,570

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 Crf- Rule 810	2203 Unified Crf- Non Rule 810	2401 Sheriff- Bailliffs
BUILDING USE CHARGE	8,605	4,311	8,254	20,076	4,311	24,765	0	5,949	101,087	0	18,650
EQUIPMENT USE CHARGE	0	0	0	0	0	11,432	0	264	0	0	0
COUNTYWIDE AUDIT	338	57	117	730	140	455	188	78	26	0	69
INFORMATION TECHNOLOGY	4,019	2,412	1,607	9,648	4	25,607	3	(1,412)	0	0	17,681
COUNTY ADMINISTRATOR	1,208	1,016	496	4,937	982	14,159	0	0	0	0	7,405
HUMAN RESOURCES	5,736	3,113	3,064	11,486	3,064	36,297	0	0	0	0	30,155
AUDITOR-CONTROLLER	922	243	497	1,130	595	1,937	803	330	109	0	292
TREASURER-TAX COLLECTOR	57	24	89	146	48	493	402	164	0	0	42
CSD-PURCHASING	137	95	655	1,195	310	1,022	2,584	76	0	0	193
COUNTY COUNSEL	0	0	0	0	0	16,956	0	2,591	10,081	0	0
CSD-ADMINISTRATION	0	0	7,645	0	0	15,262	0	4,808	90,922	0	6,452
CSD-BUILDING MAINTENANCE	0	0	3,988	0	0	43,450	0	767	66,323	17,956	12,935
CSD-RECORDS CENTER	0	63	0	0	0	0	458	0	0	0	0
RISK MANAGEMENT	190	100	456	439	108	1,257	0	484	10,211	0	727
CSD-REPROGRAPHICS	(15)	0	0	0	0	211	0	(16)	0	0	0
COLLECTION SERVICES	0	0	0	0	0	36,190	0	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0
TOTAL 2014-15 ALLOCATED COSTS	21,197	11,434	26,868	49,787	9,562	229,494	4,438	14,083	278,759	17,956	94,601
ROLL FORWARD	3,486	(2,287)	0	(29,266)	(1,144)	128,375	(1,182)	(3,823)	41,116	(96,192)	(7,368)
SUBTOTAL	24,683	9,146	26,868	20,521	8,418	357,868	3,256	10,260	319,875	(78,236)	87,233
ADJ:											
ADJ:											
CLAIMABLE 2016-2017	24,683	9,146	26,868	20,521	8,418	357,868	3,256	10,260	319,875	(78,236)	87,233

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	18,263	19,361	0	67,069	0	443,607	0	0	66,874	0	251,529
EQUIPMENT USE CHARGE	7,454	19,733	0	0	141,161	437	106,234	3,124	0	5,720	0	28,148
COUNTYWIDE AUDIT	187	388	128	74	812	166	1,056	169	195	393	117	2,786
INFORMATION TECHNOLOGY	4,826	133,357	1,607	20,897	30,165	2	98,226	809	3	300,832	(3,210)	6,114
COUNTY ADMINISTRATOR	1,585	9,095	841	6,499	15,428	167	35,135	384	0	3,202	1,089	12,417
HUMAN RESOURCES	6,721	16,047	2,196	29,252	47,839	0	137,976	1,021	0	10,465	3,659	54,098
AUDITOR-CONTROLLER	795	1,651	468	313	2,922	707	4,074	718	831	1,672	500	4,433
TREASURER-TAX COLLECTOR	239	511	64	27	826	213	1,273	161	50	466	25	811
CSD-PURCHASING	1,290	1,446	386	541	3,586	3,027	11,892	137	0	1,370	310	10,372
COUNTY COUNSEL	0	64,119	0	0	0	0	0	0	0	22,469	0	0
CSD-ADMINISTRATION	0	157,854	0	0	0	0	84,843	0	0	32,076	0	61,997
CSD-BUILDING MAINTENANCE	10,221	17,294	1,656	0	25,584	2,680	486,466	436	0	21,813	0	110,223
CSD-RECORDS CENTER	0	0	0	0	0	0	0	0	0	0	0	0
RISK MANAGEMENT	475	462	(73)	91	1,666	0	30,935	4	0	3,642	23	9,109
CSD-REPROGRAPHICS	0	3,324	0	0	(116)	0	3,742	0	0	2,823	0	(2,508)
COLLECTION SERVICES	0	0	0	0	0	0	13,072	0	0	0	0	31,628
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	0	0	0	0	100,507	0	0	200,631	0	3,441
TOTAL 2014-15 ALLOCATED COSTS	44,647	443,544	26,634	57,694	336,942	7,399	1,559,037	6,963	1,079	674,447	2,513	584,598
ROLL FORWARD	(7,912)	449,826	1,340	0	164,128	(6,267)	132,991	(14,533)	0	105,055	0	17,305
SUBTOTAL	36,735	893,370	27,974	57,694	501,069	1,132	1,692,028	(7,570)	1,079	779,503	2,513	601,904
ADJ:												
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CLAIMABLE 2016-2017	36,735	893,370	27,974	57,694	501,069	1,132	1,692,028	(7,570)	1,079	779,503	2,513	601,904

COUNTY OF YOLO, CALIFORNIA
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 ALLOCATED COSTS BY DEPARTMENT

	2614	2616	2617	2618	2619	2701	2801	2811	2851	2861	2871	2971
	Probation- Work Prog	Probation- Service Unit	Probation-COF Juv Justice	Probation- CCPIF	Probation- AB 109	Agriculture	Sheriff-Animal Control	Office of Emergency Sv.	Co Clk- Recorder	Sheriff- Coroner	Public- Guardian/Adm	PPW- Planning
BUILDING USE CHARGE	0	0	0	0	0	4,254	14,512	7,615	37,999	17,084	(6,309)	3,544
EQUIPMENT USE CHARGE	0	19,003	0	0	0	40,719	30,181	0	12,851	9,227	4,284	59,056
COUNTYWIDE AUDIT	0	735	136	112	467	1,147	1,047	916	2,226	249	284	5,523
INFORMATION TECHNOLOGY	0	(4,492)	862	(3,070)	(128,207)	23,209	12,871	3,868	(17,335)	4,021	(1,498)	(730)
COUNTY ADMINISTRATOR	0	3,010	1,230	3,617	7,114	6,421	3,916	725	2,204	1,392	1,746	3,258
HUMAN RESOURCES	0	10,744	4,867	16,319	25,951	18,055	22,488	2,671	10,688	7,351	6,127	7,708
AUDITOR-CONTROLLER	0	1,665	577	475	1,989	3,309	4,481	665	9,486	1,060	1,212	23,530
TREASURER-TAX COLLECTOR	0	332	72	51	377	368	560	88	205	278	174	517
CSD-PURCHASING	0	3,084	734	310	4,067	3,470	4,971	1,195	2,100	3,239	2,005	3,856
COUNTY COUNSEL	0	0	0	0	0	731	0	897	47,031	0	109,795	43,777
CSD-ADMINISTRATION	0	0	0	0	0	14,298	22,625	6,154	23,173	4,563	4,678	3,399
CSD-BUILDING MAINTENANCE	6,559	0	0	0	0	9,930	40,854	4,581	13,735	22,522	2,920	8,129
CSD-RECORDS CENTER	0	0	0	0	0	0	0	0	937	1,788	0	0
RISK MANAGEMENT	(299)	55	27	(63)	60	1,163	1,029	624	1,276	752	272	192
CSD-REPROGRAPHICS	253	0	0	0	0	463	135	71	1,633	(21)	149	(496)
COLLECTION SERVICES	0	125,511	0	0	0	0	19	0	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	255	0	0	0	0	0	0	0	0	0	0	0
TOTAL 2014-15 ALLOCATED COSTS	6,768	159,646	8,505	17,751	(88,182)	127,537	159,668	30,070	148,208	73,506	125,838	161,263
ROLL FORWARD	(2,255)	117,136	(3,252)	0	0	8,587	(10,681)	13,390	9,742	24,074	73,583	(22,744)
SUBTOTAL	4,513	276,783	5,254	17,751	(88,182)	136,123	148,987	43,459	157,949	97,580	199,422	138,518
ADJ:												
ADJ:												
CLAIMABLE 2016-2017	4,513	276,783	5,254	17,751	(88,182)	136,123	148,987	43,459	157,949	97,580	199,422	138,518

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	2,548	18,796	0	7,234	0	0	0	120,189	0	73,388	264
EQUIPMENT USE CHARGE	5,141	0	0	0	61,160	52,039	0	7,640	3,638	0	68,579	0
COUNTYWIDE AUDIT	183	139	5,841	8	7,783	1,719	35	1,562	51	408	3,853	4,145
INFORMATION TECHNOLOGY	3,322	(1,427)	(7,887)	0	(37,327)	(24,969)	9,935	(10,342)	(723)	(3,389)	(7,338)	(1,200)
COUNTY ADMINISTRATOR	329	589	11,674	0	17,091	6,978	4	5,056	30	1,285	14,657	10,615
HUMAN RESOURCES	1,566	3,064	43,477	0	56,453	25,355	0	15,843	0	4,771	85,001	0
AUDITOR-CONTROLLER	2,184	592	(3,420)	35	20,110	7,324	148	1,374	218	(894)	22,706	11,538
TREASURER-TAX COLLECTOR	138	91	1,975	0	1,513	341	33	203	3	407	1,672	740
CSD-PURCHASING	1,389	965	32,075	0	5,589	2,543	522	348	95	3,027	22,188	14,533
COUNTY COUNSEL	58	3,637	1,024	0	7,423	2,484	0	0	34	1,184	35,622	0
CSD-ADMINISTRATION	0	6,379	0	0	7,235	0	0	0	50,314	0	20,220	0
CSD-BUILDING MAINTENANCE	0	1,155	16,821	5,121	89,282	1,837	0	0	62,902	0	70,943	131
CSD-RECORDS CENTER	0	145	0	0	0	0	160	0	0	0	3,098	0
RISK MANAGEMENT	1,157	194	1,421	0	5,235	519	0	36	3,403	15	5,992	6,037
CSD-REPROGRAPHICS	(18)	50	1,928	0	1,092	1,543	0	205	(15)	(15)	243	2,181
COLLECTION SERVICES	0	0	0	0	0	3,543	0	0	0	0	(672)	3,643
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	0	0	0	9,175	0	0	0	0	0	0
TOTAL 2014-15 ALLOCATED COSTS	15,450	18,122	123,724	5,164	249,874	90,431	10,837	21,925	240,139	6,799	420,152	52,627
ROLL FORWARD	(11,894)	9,078	50,294	5,108	27,238	(4,648)	10,008	(2,122)	49,781	(4,439)	165,738	(10,038)
SUBTOTAL	3,555	27,200	174,018	10,272	277,112	85,782	20,845	19,803	289,920	2,360	585,890	42,589
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CLAIMABLE 2016-2017	3,555	27,200	174,018	10,272	277,112	85,782	20,845	19,803	289,920	2,360	585,890	42,589

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

	5253	5511	5751	5801	6051	6052	6054	6101	7011	1401	1831	1851
	Health Dept	Soc Services-	Probation-	Soc Services-	6051	6052	6054	6101	7011	1401	1831	1851
	Emerg Med	Adm/PA/Co	Court Wards	Veterans Svcs	Library	Library-Arch/ Record Center	Library- YOLO-LINK	Cooperative Extension	Parks	Fleet Services ISF	Equipment Rplcmnt ISF	Telecomm ISF
BUILDING USE CHARGE	0	204,158	0	(8,770)	252,468	0	0	3,863	110,215	1,329	0	7,040
EQUIPMENT USE CHARGE	0	0	3,923	2,052	465	0	0	0	24,194	9,055	0	0
COUNTYWIDE AUDIT	103	59,090	292	87	1,335	106	126	28	733	1,681	24	1,130
INFORMATION TECHNOLOGY	(386)	(33,829)	(788)	(662)	(63,836)	(356)	61	0	(3,332)	(8,218)	0	2,965
COUNTY ADMINISTRATOR	4	96,712	256	542	8,959	239	308	34	1,456	837	0	969
HUMAN RESOURCES	0	338,014	1,021	2,042	96,605	1,889	2,756	238	7,946	2,127	0	2,944
AUDITOR-CONTROLLER	440	2,321	897	359	5,662	450	535	120	3,123	7,162	102	(2,059)
TREASURER-TAX COLLECTOR	13	6,511	71	33	1,473	50	114	0	558	1,386	4	578
CSD-PURCHASING	310	76,874	810	268	11,797	0	866	0	9,811	23,285	76	2,353
COUNTY COUNSEL	0	181,518	0	0	1,237	(288)	0	0	827	0	0	0
CSD-ADMINISTRATION	0	54,963	0	3,113	(32,889)	0	0	2,336	43,288	747	0	2,888
CSD-BUILDING MAINTENANCE	0	199,336	0	131	124,615	0	0	11,069	6,585	1,440	0	9,912
CSD-RECORDS CENTER	0	0	0	0	167	0	0	0	0	0	0	0
RISK MANAGEMENT	0	13,611	4	230	25,089	4	6	732	1,285	68	765	673
CSD-REPROGRAPHICS	0	7,914	0	413	1,566	0	0	0	826	917	0	1,618
COLLECTION SERVICES	0	0	0	0	0	0	0	0	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	384	0	0	0	0	0	0	0	0	0	0
TOTAL 2014-15 ALLOCATED COSTS	484	1,207,577	6,486	(162)	434,713	2,094	4,772	18,420	207,515	41,816	971	31,011
ROLL FORWARD	(955)	553,753	589	(1,241)	34,571	(1,153)	3,065	1,776	(9,821)	(39,213)	0	10,843
SUBTOTAL	(471)	1,761,330	7,075	(1,403)	469,284	942	7,837	20,196	197,694	2,603	971	41,854
ADJ:												
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CLAIMABLE 2016-2017	(471)	1,761,330	7,075	(1,403)	469,284	942	7,837	20,196	197,694	2,603	971	41,854

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	13,797	0	0	0	0
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0	0	0	0	0	0
COUNTYWIDE AUDIT	16	205	286	2,063	580	634	62	117	295	1,500	1,154	2,436
INFORMATION TECHNOLOGY	0	3	(1,161)	(9,131)	(16,942)	(7,698)	1	(1,978)	(791)	(8,678)	(2,724)	35
COUNTY ADMINISTRATOR	0	0	21	6,951	9,725	2,550	0	111	171	1,423	6,738	0
HUMAN RESOURCES	0	0	0	25,018	34,231	11,975	0	2,042	0	3,900	0	0
AUDITOR-CONTROLLER	67	873	789	(2,068)	(1,500)	(2,149)	264	497	(142)	(3,182)	4,519	10,380
TREASURER-TAX COLLECTOR	9	121	93	1,132	875	607	29	143	299	295	973	27
CSD-PURCHASING	0	2,372	1,252	16,807	636	0	0	0	5,108	848	0	19
COUNTY COUNSEL	0	0	(1,424)	(13,315)	7,309	6,994	0	0	8,120	83	6,488	0
CSD-ADMINISTRATION	0	0	(2,249)	0	0	0	0	2,732	0	0	0	0
CSD-BUILDING MAINTENANCE	0	0	48,916	9,790	15,650	0	0	3,182	0	0	0	0
CSD-RECORDS CENTER	0	0	0	0	0	0	0	0	0	0	0	0
RISK MANAGEMENT	0	0	0	4,443	2,341	19	0	546	0	6	0	0
CSD-REPROGRAPHICS	0	0	0	(635)	622	711	0	101	0	0	0	15,420
COLLECTION SERVICES	0	0	0	0	0	0	0	0	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	0	540	0	0	0	0	0	0	0	0
TOTAL 2014-15 ALLOCATED COSTS	92	3,574	46,523	41,711	83,575	13,643	356	21,290	13,060	(3,805)	17,148	28,317
ROLL FORWARD	(2)	(30)	32,553	(771)	(8,292)	(2,944)	(335)	0	(18,428)	(11,273)	25,623	(7,674)
SUBTOTAL	90	3,544	79,076	40,940	75,284	10,699	21	21,290	(5,368)	(15,078)	42,771	20,644
ADJ:												
ADJ:												
CLAIMABLE 2016-2017	90	3,544	79,076	40,940	75,284	10,699	21	21,290	(5,368)	(15,078)	42,771	20,644

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	86,129	0	2,247,896	473,568	0	2,721,464
EQUIPMENT USE CHARGE	0	0	0	0	917,942	0	0	917,942
COUNTYWIDE AUDIT	7,945	0	430	(9)	142,696	0	0	142,696
INFORMATION TECHNOLOGY	139	0	13,214	47	506,383	3,582,060	0	4,088,443
COUNTY ADMINISTRATOR	5,901	0	0	7	415,393	0	2,583,461	2,998,854
HUMAN RESOURCES	71,948	0	0	(307)	1,568,360	31,543	(0)	1,599,903
AUDITOR-CONTROLLER	58,416	0	(2,956)	(8)	250,564	157,037	2,009,283	2,416,884
TREASURER-TAX COLLECTOR	7,849	0	55	(12)	44,251	0	532,481	576,732
CSD-PURCHASING	3,586	0	734	(13)	331,471	0	29,424	360,895
COUNTY COUNSEL	8,219	0	53,590	(22)	839,416	816,547	467	1,456,430
CSD-ADMINISTRATION	0	0	54,456	13	861,016	21,862	(31,381)	851,497
CSD-BUILDING MAINTENANCE	0	0	13,042	(11)	1,763,544	482,367	(0)	2,245,911
CSD-RECORDS CENTER	0	0	0	0	9,048	44,788	0	53,846
RISK MANAGEMENT	106	1,308	4,989	54	152,514	3,468,789	0	3,621,303
CSD-REPROGRAPHICS	0	0	7,893	1	67,662	74,700	(0)	142,362
COLLECTION SERVICES	142	0	697	1	213,773	70,106	0	283,879
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	0	0	320,032	0	146,788	466,820
TOTAL 2014-15 ALLOCATED COSTS	164,051	6,320	232,273	(258)	10,651,961	9,023,377	5,270,521	24,945,860
ROLL FORWARD	25,055	(13,641)	(110,498)	4,512	2,222,399			2,222,399
SUBTOTAL	189,105	(7,321)	121,775	4,254	12,874,361	9,023,377	5,270,521	27,168,259
ADJ:					0			0
ADJ:					0			0
CLAIMABLE 2016-2017	189,105	(7,321)	121,775	4,254	12,874,361	9,023,377	5,270,521	27,168,259