



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Yolo
Woodland, California**

**Date: September 27, 2017
Filing Ref: YOL18**

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 **2017-18** 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 **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, 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. CSD - Reprographics |
| 2. Building Use Charge | 11. Collection Services |
| 3. Information Technology | 12. Yolo Electric (ISF) |
| 4. Auditor-Controller | 13. Equipment Replacement (ISF) |
| 5. County Counsel | 14. Fleet Services (ISF) |
| 6. CSD - Administration/Utilities | 15. Telephone (ISF) |
| 7. CSD - Building Maintenance | 16. Unemployment Insurance (ISF) |
| 8. CSD - Records Center | 17. Dental Insurance (ISF) |
| 9. Risk Management | |

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

Howard Newens

**JIM REISINGER, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name

CFO

Title

9-27-2017

10-3-2017

Date

Date

**Negotiated by Ou Saelee
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

	1021 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
BUILDING USE CHARGE	0	61,688	0	0	27,930	26,212	0	0	187,889	(3,283)
EQUIPMENT USE CHARGE	0	0	0	0	2,168	25,518	0	0	76,633	0
COUNTYWIDE AUDIT	60	219	0	5,569	363	484	255	78	1,822	2,525
INFORMATION TECHNOLOGY	102	(4,731)	0	9,388	(4,314)	(55)	431	361	173,106	(18,402)
COUNTY ADMINISTRATOR	0	0	0	0	0	0	0	0	0	0
HUMAN RESOURCES	0	17,193	0	0	30,024	13,861	0	7,546	92,899	63,062
FINANCIAL SERVICES	551	8,060	0	50,757	39,025	8,052	2,870	4,212	116,270	24,510
TREASURER-TAX COLLECTOR	(5)	(38)	0	(1,990)	(53)	(239)	(32)	(5)	(599)	(159)
CSD-PURCHASING	465	1,317	0	0	1,235	1,071	3,560	0	8,685	6,001
COUNTY COUNSEL	0	198,014	0	3,463	117,368	37,057	0	0	8,524	1,033
CSD-ADMINISTRATION	0	16,369	0	0	12,971	12,103	0	0	35,782	23,460
CSD-BUILDING MAINTENANCE	0	59,882	0	207	9,392	7,531	0	804	69,904	7,627
CSD-RECORDS CENTER	0	0	0	0	152	1,432	0	0	0	0
RISK MANAGEMENT	0	2,036	0	0	1,803	1,526	0	81	4,961	2,427
CSD-REPROGRAPHICS	0	781	0	0	149	521	0	0	3,038	2,091
COLLECTION SERVICES	0	0	0	0	0	0	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	0	0	0	0	0	0	0	0
TOTAL 2015-16 ALLOCATED COSTS	1,173	360,790	0	67,394	238,213	135,073	7,084	13,077	778,914	110,893
ROLL FORWARD	(638)	63,022	(429)	(130,876)	71,147	45,909	11,988	(6,403)	246,142	(11,876)
SUBTOTAL	535	423,812	(429)	(63,482)	309,361	180,983	19,072	6,674	1,025,056	99,016
ADJ:		0	0							
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CLAIMABLE 2017-2018	535	423,812	(429)	(63,482)	309,361	180,983	19,072	6,674	1,025,056	99,016

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

	5054 DA-Victim Witness	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	2203 Unified Cr- Non Rule 810	2401 Sheriff- Bailliffs
BUILDING USE CHARGE	281	4,543	22,506	4,543	28,742	0	21,526	111,252	0	22,182
EQUIPMENT USE CHARGE	0	0	0	0	11,505	0	810	0	0	0
COUNTYWIDE AUDIT	344	62	716	174	492	244	116	110	0	133
INFORMATION TECHNOLOGY	5,110	2,958	14,283	3,172	6,850	410	(769)	186	0	24,682
COUNTY ADMINISTRATOR	0	0	0	0	0	0	0	0	0	0
HUMAN RESOURCES	5,919	3,503	14,010	3,728	38,639	0	0	0	0	42,366
FINANCIAL SERVICES	1,844	2,389	11,316	3,251	27,994	2,220	1,060	1,001	0	13,823
TREASURER-TAX COLLECTOR	(81)	(11)	(37)	(30)	(148)	(118)	(49)	(31)	0	(19)
CSD-PURCHASING	193	164	1,642	823	847	4,195	193	0	0	765
COUNTY COUNSEL	0	0	0	0	7,972	0	3,473	46,233	0	0
CSD-ADMINISTRATION	0	0	0	0	7,067	0	3,947	2,872	0	3,750
CSD-BUILDING MAINTENANCE	0	0	0	93	27,959	0	1,355	41,589	0	4,897
CSD-RECORDS CENTER	0	43	0	0	0	0	0	0	0	0
RISK MANAGEMENT	275	151	664	141	1,605	0	605	12,774	0	1,411
CSD-REPROGRAPHICS	0	0	0	0	1,150	692	263	0	0	0
COLLECTION SERVICES	0	0	0	0	30,355	0	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	0	0	0	0	0	0	0	0
TOTAL 2015-16 ALLOCATED COSTS	13,885	13,802	65,100	15,895	191,029	7,643	32,530	215,986	0	113,990
ROLL FORWARD	(7,837)	1,814	19,819	5,249	10,026	12,879	5,910	(192,480)	(110,869)	15,798
SUBTOTAL	6,048	15,617	84,919	21,144	201,056	20,521	38,439	23,506	(110,869)	129,788
ADJ:										
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CLAIMABLE 2017-2018	6,048	15,617	84,919	21,144	201,056	20,521	38,439	23,506	(110,869)	129,788

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	2509 Sheriff- ention/Inmate	2512 Sheriff- Training	2000 Sheriff-Enh Local Law Enf	2611 Probation-	2613 Probation- Detention
BUILDING USE CHARGE	13,522	22,747	48,394	0	98,511	645,643	0	0	137,078	332,257
EQUIPMENT USE CHARGE	41,111	36,305	0	0	318,260	101,760	0	0	26,080	20,947
COUNTYWIDE AUDIT	200	408	115	56	727	1,321	172	136	2,868	1,080
INFORMATION TECHNOLOGY	6,109	147,274	2,135	23,879	43,161	119,108	1,237	229	354,401	35,278
COUNTY ADMINISTRATOR	0	0	0	0	0	0	0	0	0	0
HUMAN RESOURCES	7,586	16,968	2,641	21,857	51,974	151,691	1,162	0	81,230	67,089
FINANCIAL SERVICES	4,539	11,807	2,341	12,034	36,752	68,469	2,223	1,236	71,519	30,452
TREASURER-TAX COLLECTOR	(79)	(143)	(18)	(5)	(220)	(463)	(44)	(8)	(320)	(211)
CSD-PURCHASING	1,536	1,754	518	547	4,742	19,511	164	0	11,238	12,769
COUNTY COUNSEL	0	0	0	0	0	0	27,369	0	0	0
CSD-ADMINISTRATION	0	71,237	385	0	385	62,408	0	0	28,156	6,162
CSD-BUILDING MAINTENANCE	7,509	13,890	14,030	0	22,732	670,547	0	0	126,347	116,322
CSD-RECORDS CENTER	0	0	0	0	0	0	0	0	0	0
RISK MANAGEMENT	647	1,411	724	130	3,728	38,830	15	0	6,296	11,404
CSD-REPROGRAPHICS	0	2,294	0	0	2,296	4,845	0	0	3,195	(218)
COLLECTION SERVICES	0	0	0	0	0	8,686	0	0	83,546	64,174
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	0	0	0	153,502	0	0	7,222	0
TOTAL 2015-16 ALLOCATED COSTS	82,680	325,951	71,265	58,498	583,048	2,045,858	32,298	1,593	938,856	697,504
ROLL FORWARD	44,953	(54,706)	45,540	2,481	288,662	573,016	25,430	373	457,614	52,424
SUBTOTAL	127,633	271,245	116,805	60,979	871,710	2,618,873	57,728	1,966	1,396,471	749,928
ADJ:										
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CLAIMABLE 2017-2018	127,633	271,245	116,805	60,979	871,710	2,618,873	57,728	1,966	1,396,471	749,928

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

	2614 Probation- Work Prog	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	2972 CC Resources	2981 LAFCO
BUILDING USE CHARGE	0	4,561	14,465	27,587	133,621	21,281	930	3,124	0	4,374
EQUIPMENT USE CHARGE	0	52,473	25,858	0	37,873	0	5,354	9,037	3,931	0
COUNTYWIDE AUDIT	0	953	1,162	409	2,670	300	329	6,063	207	168
INFORMATION TECHNOLOGY	0	555	19,302	(1,492)	(9,657)	5,453	(9,346)	(13,354)	(675)	(286)
COUNTY ADMINISTRATOR	0	0	0	0	0	0	0	0	0	0
HUMAN RESOURCES	0	20,153	22,888	1,518	12,567	7,493	7,005	8,748	1,837	3,239
FINANCIAL SERVICES	0	47,215	17,141	2,849	54,834	5,229	5,573	60,517	55,925	3,058
TREASURER-TAX COLLECTOR	0	(277)	(555)	(29)	(1,436)	(119)	(147)	(3,996)	(49)	(28)
CSD-PURCHASING	0	4,742	6,302	1,836	2,465	4,520	3,071	6,113	2,137	1,371
COUNTY COUNSEL	0	3,177	0	4,780	10,478	114,290	98,644	34,543	732	1,897
CSD-ADMINISTRATION	0	12,185	13,158	5,856	13,728	3,439	2,774	12,024	0	2,035
CSD-BUILDING MAINTENANCE	299	14,569	54,393	7,178	11,366	29,927	2,732	15,372	0	1,241
CSD-RECORDS CENTER	0	0	0	0	748	1,261	0	0	0	103
RISK MANAGEMENT	271	1,565	1,298	787	1,673	1,029	396	(681)	1,394	265
CSD-REPROGRAPHICS	170	1,217	708	33	863	0	116	104	0	817
COLLECTION SERVICES	0	308	(71)	0	0	0	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	0	0	0	0	0	35,400	0	0
TOTAL 2015-16 ALLOCATED COSTS	740	163,396	176,048	51,313	271,792	194,103	117,431	173,014	65,439	18,254
ROLL FORWARD	(14,382)	20,204	(37,382)	(3,405)	68,362	141,909	10,751	(18,710)	36,821	2,484
SUBTOTAL	(13,641)	183,599	138,667	47,907	340,155	336,011	128,182	154,304	102,260	20,739
ADJ:										
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CLAIMABLE 2017-2018	(13,641)	183,599	138,667	47,907	340,155	336,011	128,182	154,304	102,260	20,739

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

	3011 PPW- Road Fund	3201 PPW- Transportation	4011 Health Dept- Comm/Indig Hlt	4013 Health Dept- Env Health	4014 Health Dept- Jail/Juv Hall	4301 Chld & Fam First Comm	4101 Mental Health Services	4111 ADMH- Alcohol/Drug	1410 Health Dept Emerg Med	5511 Soc Services Adm/PA/Co
BUILDING USE CHARGE	16,371	0	202,969	0	0	0	65,808	188,352	0	214,809
EQUIPMENT USE CHARGE	0	0	69,020	72,402	0	0	92,357	0	0	0
COUNTYWIDE AUDIT	2,764	11	5,420	1,815	34	469	4,187	4,482	128	29,694
INFORMATION TECHNOLOGY	(4,469)	18	(24,863)	(4,356)	(78)	2,094	(37,474)	6,676	(406)	70,589
COUNTY ADMINISTRATOR	0	0	0	0	0	0	0	0	0	0
HUMAN RESOURCES	53,042	0	71,810	27,962	0	5,843	91,923	0	0	365,695
FINANCIAL SERVICES	43,087	100	58,114	28,688	366	6,494	74,634	36,100	1,190	251,884
TREASURER-TAX COLLECTOR	(946)	0	(753)	(913)	(8)	(125)	(573)	(273)	(24)	(1,896)
CSD-PURCHASING	43,631	0	8,138	3,507	659	4,084	31,815	19,923	683	83,390
COUNTY COUNSEL	2,733	0	9,759	2,776	0	1,428	3,789	26,748	0	275,682
CSD-ADMINISTRATION	161	0	65,381	(902)	0	0	24,862	13,994	0	137,860
CSD-BUILDING MAINTENANCE	14,285	20,390	108,448	12,063	7,808	4,983	52,376	32,077	0	172,230
CSD-RECORDS CENTER	0	0	0	0	113	0	12,451	(10,268)	0	0
RISK MANAGEMENT	1,801	0	7,384	870	0	129	7,003	7,629	0	20,004
CSD-REPROGRAPHICS	1,291	(87)	1,123	2,150	0	(174)	(664)	1,461	0	13,319
COLLECTION SERVICES	0	0	0	(918)	0	0	(1,354)	1,607	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	0	65,899	0	0	0	0	0	0
TOTAL 2015-16 ALLOCATED COSTS	173,752	20,432	581,951	211,043	8,894	25,225	421,141	328,508	1,571	1,633,260
ROLL FORWARD	36,038	20,315	96,407	99,543	8,711	16,210	53,241	263,231	239	672,154
SUBTOTAL	209,791	40,747	678,358	310,586	17,604	41,435	474,381	591,739	1,810	2,305,414
ADJ:										
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CLAIMABLE 2017-2018	209,791	40,747	678,358	310,586	17,604	41,435	474,381	591,739	1,810	2,305,414

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

	5751 Probation- Court Wards	5801 Soc Services- Veterans Srvc	6051 Library	6101 Cooperative Extension	7011 Parks	1401 Fleet Services ISF	1000 Equipment Rpicmnt ISF	1851 Telecomm ISF	1871 Unemploy Ins ISF	1881 Dental Ins ISF
BUILDING USE CHARGE	0	(1,939)	578,879	4,561	217,724	1,156	0	16,714	0	0
EQUIPMENT USE CHARGE	3,735	6,334	0	0	32,936	1,985	0	0	0	0
COUNTYWIDE AUDIT	175	76	1,714	51	911	1,769	18	1,274	15	189
INFORMATION TECHNOLOGY	1,031	(490)	(42,359)	344	(3,135)	(9,446)	31	1,566	25	318
COUNTY ADMINISTRATOR	0	0	0	0	0	0	0	0	0	0
HUMAN RESOURCES	1,162	2,341	114,586	2,285	10,227	2,379	0	3,596	0	0
FINANCIAL SERVICES	2,092	1,690	31,742	467	42,826	17,536	167	13,247	133	1,719
TREASURER-TAX COLLECTOR	(20)	(12)	(534)	(8)	(290)	(362)	(1)	(229)	(3)	(51)
CSD-PURCHASING	1,013	359	15,346	53	13,127	30,145	82	3,177	0	3,260
COUNTY COUNSEL	0	0	3,551	0	6,370	0	0	0	0	0
CSD-ADMINISTRATION	0	2,447	74,393	763	10,565	2,477	0	2,729	0	0
CSD-BUILDING MAINTENANCE	1,630	827	132,785	11,823	754	2,286	0	14,454	0	0
CSD-RECORDS CENTER	0	0	200	0	0	0	0	0	0	0
RISK MANAGEMENT	14	302	33,929	921	1,808	(705)	0	856	0	0
CSD-REPROGRAPHICS	0	266	614	0	959	770	0	747	0	0
COLLECTION SERVICES	0	0	(130)	0	0	0	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	13,493	0	0	0	0	0	0	0
TOTAL 2015-16 ALLOCATED COSTS	10,832	12,201	958,211	21,260	334,782	49,990	297	58,131	170	5,435
ROLL FORWARD	2,728	9,221	445,072	976	96,790	(21,848)	27	29,802	73	1,539
SUBTOTAL	13,559	21,422	1,403,283	22,236	431,571	28,141	324	87,933	243	6,974
ADJ:										
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CLAIMABLE 2017-2018	13,559	21,422	1,403,283	22,236	431,571	28,141	324	87,933	243	6,974

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

	3101 Aviation Ent Fund	4401 Sanitation Ent Fund	2951 YECA JPA	3031 YCTD- YOLOBUS	6200 Law Library	2931 HABITAT JPA	5513 IHSS	2991 Air Qual Mitigation	9991 Schools	9992 Special Districts
BUILDING USE CHARGE	0	281	40,614	0	11,622	0	0	0	0	30,398
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0	0	0	0
COUNTYWIDE AUDIT	520	2,361	628	809	97	271	537	1,179	2,843	10,710
INFORMATION TECHNOLOGY	(716)	(5,381)	(5,434)	(3,334)	(554)	(715)	(1,288)	(3,657)	4,793	23,856
COUNTY ADMINISTRATOR	0	0	0	0	0	0	0	0	0	0
HUMAN RESOURCES	0	29,799	43,397	15,208	2,921	0	4,720	0	0	83,346
FINANCIAL SERVICES	2,170	31,676	5,330	11,414	1,055	2,396	6,386	21,145	25,917	30,126
TREASURER-TAX COLLECTOR	(88)	(799)	(261)	(465)	(33)	(56)	(212)	(290)	(166)	(2,759)
CSD-PURCHASING	1,783	25,266	1,153	0	53	4,301	1,424	0	0	4,907
COUNTY COUNSEL	(72)	(4,064)	1,778	5,076	0	6,327	9,669	2,579	0	8,909
CSD-ADMINISTRATION	1,498	13,274	0	0	3,748	0	0	0	0	(666)
CSD-BUILDING MAINTENANCE	26,139	19,668	15,739	13,111	964	0	0	0	0	0
CSD-RECORDS CENTER	0	0	0	0	0	0	0	0	0	0
RISK MANAGEMENT	957	5,715	3,328	165	710	0	51	0	0	905
CSD-REPROGRAPHICS	0	(1,095)	348	233	33	744	0	0	7,303	0
COLLECTION SERVICES	0	0	0	0	0	0	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	0	0	0	0	0	0	0	0
TOTAL 2015-16 ALLOCATED COSTS	32,192	116,701	106,621	42,217	20,616	13,268	21,287	20,956	40,690	189,732
ROLL FORWARD	9,055	60,483	36,235	12,229	(15,057)	(54,618)	15,803	(27,284)	9,713	34,692
SUBTOTAL	41,246	177,185	142,856	54,445	5,560	(41,349)	37,090	(6,328)	50,403	224,425
ADJ:										
ADJ:										
CLAIMABLE 2017-2018	41,246	177,185	142,856	54,445	5,560	(41,349)	37,090	(6,328)	50,403	224,425

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

	9993 County Museum	9998 Other	9999 Rounding	Sub- Total	Direct Bill	Unallocated	Total
BUILDING USE CHARGE	23,400	120,937	0	3,756,762	283,295	0	4,040,057
EQUIPMENT USE CHARGE	0	4,114	0	1,078,506	0	0	1,078,506
COUNTYWIDE AUDIT	0	1,019	0	109,280	0	0	109,280
INFORMATION TECHNOLOGY	0	4,719	(12)	903,972	3,668,969	0	4,572,942
COUNTY ADMINISTRATOR	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	(111)	1,752,527	0	0	1,752,527
FINANCIAL SERVICES	0	9,298	0	1,572,107	52,687	760,851	2,385,645
TREASURER-TAX COLLECTOR	0	(119)	(1)	(24,061)	0	522,395	498,334
CSD-PURCHASING	0	547	0	418,318	0	0	418,318
COUNTY COUNSEL	0	13,401	0	1,095,489	618,485	23	1,713,997
CSD-ADMINISTRATION	0	6,976	0	711,815	117,025	(179,662)	649,178
CSD-BUILDING MAINTENANCE	1,630	24,277	0	2,030,441	490,732	1	2,521,174
CSD-RECORDS CENTER	0	0	56	6,290	61,606	0	67,896
RISK MANAGEMENT	1,635	6,289	(1)	203,341	3,543,996	0	3,747,337
CSD-REPROGRAPHICS	0	9,120	0	63,586	80,732	1	144,319
COLLECTION SERVICES	0	(5,692)	0	180,511	99,126	0	279,637
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	0	275,516	0	5,960	281,476
TOTAL 2015-16 ALLOCATED COSTS	26,665	194,886	(69)	14,134,401	9,016,653	1,109,568	24,260,622
ROLL FORWARD	20,619	(684,707)	(51)	2,938,316			2,938,316
SUBTOTAL	47,284	(489,821)	(120)	17,072,717	9,016,653	1,109,568	27,198,938
ADJ:				0			0
ADJ:				0			0
CLAIMABLE 2017-2018	47,284	(489,821)	(120)	17,072,717	9,016,653	1,109,568	27,198,938