



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Yolo
Woodland, California**

**Date: October 4, 2019
Filing Ref: YOL20**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2019-20**. 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. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by 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 fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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. Reprographics |
| 2. Information Technology | 11. Collection Services |
| 3. Human Resources | 12. Yolo Electric (ISF) |
| 4. Auditor-Controller (Financial Services) | 13. Equipment Replacement (ISF) |
| 5. County Counsel | 14. Fleet Services (ISF) |
| 6. Administration/Utilities | 15. Telephone (ISF) |
| 7. Building Maintenance | 16. Unemployment Self-Insurance (ISF) |
| 8. Records Center | 17. Dental Self-Insurance (ISF) |
| 9. Risk Management | 18. Pension Funding (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 cost 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 county departments' costs 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 and 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 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 by 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 Uniform Guidance, 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 fiscal year 2019-20 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF YOLO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Chad Rinde

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name
Chief Financial Officer

Title

10-14-2019

10-15-2019

Date

Date

**Negotiated by Alex Tran
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment: Schedule A

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	5054 DA-Victim Witness
BUILDING USE CHARGE	0	71,699	0	0	28,488	26,749	0	0	137,664	1,948	5,172
EQUIPMENT USE CHARGE	0	0	0	0	6,877	2,557	11,674	0	91,573	0	0
COUNTYWIDE AUDIT	0	384	0	0	560	379	236	124	2,674	3,123	450
INFORMATION TECHNOLOGY	0	8,867	0	0	8,434	29,271	933	(325)	19,976	19,791	9,624
COUNTY ADMINISTRATOR	0	0	0	0	0	0	0	0	0	0	0
HUMAN RESOURCES	206	20,126	0	0	31,115	16,898	0	5,404	102,301	36,651	25,050
FINANCIAL SERVICES	0	12,843	0	0	19,833	9,438	3,195	4,416	86,421	31,987	6,527
TREASURER-TAX COLLECTOR	0	45	0	0	70	38	1	12	243	129	25
CSD-PURCHASING	0	3,164	0	0	1,186	4,350	2,373	133	18,715	1,844	1,186
COUNTY COUNSEL	0	146,147	0	6,732	17,430	96,258	0	0	20,839	67	0
CSD-ADMINISTRATION	0	29,495	0	0	22,268	21,050	0	0	42,481	413	413
CSD-BUILDING MAINTENANCE	0	46,619	4,225	0	15,334	6,626	97,792	0	31,890	(12,025)	0
CSD-RECORDS CENTER	0	0	670	0	110	4,753	0	0	0	0	0
RISK MANAGEMENT	0	(2,137)	33	0	(10,245)	(2,491)	0	(3,085)	(15,269)	(9,706)	(2,440)
CSD-REPROGRAPHICS	0	357	0	0	66	1,472	0	0	2,071	1,414	0
COLLECTION SERVICES	0	0	0	0	0	0	0	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	0	0	0	0	0	0	0	25	0
TOTAL 2017-18 ALLOCATED COSTS	206	337,609	4,928	6,732	141,526	217,347	116,204	6,679	541,579	75,660	46,007
ROLL FORWARD	(967)	(23,181)	0	(60,662)	(96,687)	82,274	109,120	(6,398)	(237,335)	(35,233)	32,122
SUBTOTAL	(761)	314,428	4,928	(53,930)	44,839	299,621	225,324	282	304,244	40,428	78,129
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CLAIMABLE 2019-2020	(761)	314,428	4,928	(53,930)	44,839	299,621	225,324	282	304,244	40,428	78,129

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	2203 Unified Cr- Non Rule 810	5613 Public Administration	2401 Sheriff- Bailiffs	2402 Sher-Civil Process
BUILDING USE CHARGE	12,419	676	20,983	28,745	0	2,736	73,907	0	0	22,178	13,522
EQUIPMENT USE CHARGE	0	1,199	0	20,649	0	0	0	0	5,749	0	57,486
COUNTYWIDE AUDIT	440	401	741	993	60	0	0	0	110	612	256
INFORMATION TECHNOLOGY	10,342	833	21,318	21,301	(682)	3,021	0	0	1,255	5,188	1,700
COUNTY ADMINISTRATOR	0	0	0	0	0	0	0	0	0	0	0
HUMAN RESOURCES	11,083	0	20,768	53,853	0	0	0	0	1,306	40,024	9,777
FINANCIAL SERVICES	11,971	6,870	20,498	43,229	813	0	0	0	154,717	24,680	6,777
TREASURER-TAX COLLECTOR	25	20	47	120	0	0	0	0	3	89	22
CSD-PURCHASING	3,030	529	2,768	3,164	0	0	0	0	529	262	12,788
COUNTY COUNSEL	0	0	0	16,555	0	2,557	32,797	0	9,758	0	0
CSD-ADMINISTRATION	248	909	248	20,416	0	1,723	1,915	0	0	2,232	34,820
CSD-BUILDING MAINTENANCE	0	0	0	17,701	0	12,784	2,883	0	1,560	15,909	6,210
CSD-RECORDS CENTER	0	0	0	0	0	0	0	0	0	0	0
RISK MANAGEMENT	(2,508)	(3,329)	(6,821)	(22,069)	0	248	649	0	(181)	19,349	5,243
CSD-REPROGRAPHICS	0	0	0	42	712	959	0	0	0	0	0
COLLECTION SERVICES	0	0	0	85,357	0	0	0	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	(15,073)	0	0	0	0	950	0	0	0	0	0
TOTAL 2017-18 ALLOCATED COSTS	31,977	8,108	80,550	290,056	903	24,979	112,151	0	174,806	130,523	148,601
ROLL FORWARD	18,175	(56,992)	64,655	99,027	(6,740)	(7,551)	(103,835)	0	0	16,533	65,921
SUBTOTAL	50,152	(48,884)	145,206	389,083	(5,837)	17,427	8,316	0	174,806	147,056	214,522
ADJ:											
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CLAIMABLE 2019-2020	50,152	(48,884)	145,206	389,083	(5,837)	17,427	8,316	0	174,806	147,056	214,522

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

	2502 Sheriff- Management	2505 Sheriff-Boat Patrol	2506 Sheriff - AB 109	2507 Sheriff- Patrol	2509 Sheriff- tention/Inmate	2512 Sheriff- Training	2000 Sheriff-Enh Local Law Enf	2611 Probation-	2613 Probation- Detention	2614 Probation- Work Prog	2701 Agriculture
BUILDING USE CHARGE	22,752	48,413	0	98,520	650,256	0	0	134,581	332,258	0	4,571
EQUIPMENT USE CHARGE	20,878	0	0	317,409	36,625	0	0	28,972	42,515	11,162	66,991
COUNTYWIDE AUDIT	561	159	635	1,781	3,516	123	51	1,807	4,067	625	760
INFORMATION TECHNOLOGY	16,497	861	5,110	12,445	26,873	860	202	(36,390)	117,542	27,444	4,538
COUNTY ADMINISTRATOR	0	0	0	0	0	0	0	0	0	0	0
HUMAN RESOURCES	24,706	3,984	38,168	76,635	189,814	4,534	0	70,086	107,478	24,109	24,454
FINANCIAL SERVICES	18,182	3,445	21,791	59,329	110,772	2,515	690	52,104	120,326	19,443	18,556
TREASURER-TAX COLLECTOR	55	9	85	171	423	10	0	156	239	54	56
CSD-PURCHASING	1,582	2,901	262	53,252	14,765	395	0	6,327	22,936	3,030	3,426
COUNTY COUNSEL	0	0	0	0	0	46,278	0	0	0	0	2,804
CSD-ADMINISTRATION	83,015	103	0	66,701	67,586	0	0	81,171	16,929	0	18,454
CSD-BUILDING MAINTENANCE	10,222	10,324	0	20,126	281,992	0	0	(28,195)	61,211	6,633	19,124
CSD-RECORDS CENTER	0	0	0	0	0	0	0	0	0	0	0
RISK MANAGEMENT	47,208	23,546	(11,794)	316,311	95,224	(669)	0	30,097	25,233	851	(9,674)
CSD-REPROGRAPHICS	1,705	0	0	2,331	6,512	0	0	1,885	414	0	713
COLLECTION SERVICES	0	0	0	0	30,832	0	0	(49,181)	113,951	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0
TOTAL 2017-18 ALLOCATED COSTS	247,364	93,745	54,257	1,025,011	1,515,190	54,046	943	293,420	965,100	93,351	154,773
ROLL FORWARD	(78,587)	22,480	(4,241)	441,963	(530,668)	21,748	(650)	(645,436)	267,596	92,611	(8,623)
SUBTOTAL	168,776	116,225	50,016	1,466,974	984,523	75,794	293	(352,016)	1,232,695	185,961	146,150
ADJ:											
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CLAIMABLE 2019-2020	168,776	116,225	50,016	1,466,974	984,523	75,794	293	(352,016)	1,232,695	185,961	146,150

COUNTY OF YOLO, CALIFORNIA
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	2702 Cannabis	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	3011 Comm Serv Road Fund	3201 Comm Serv Transportation
BUILDING USE CHARGE	0	14,485	4,410	30,161	21,281	6,084	21,309	0	4,474	34,636	0
EQUIPMENT USE CHARGE	16,329	75,596	0	34,986	0	3,950	11,656	0	0	0	0
COUNTYWIDE AUDIT	278	1,015	401	1,023	273	275	3,183	162	135	5,481	4
INFORMATION TECHNOLOGY	3,750	30,006	5,928	4,417	7,009	2,128	(1,941)	363	(2,197)	20,720	16
COUNTY ADMINISTRATOR	0	0	0	0	0	0	0	0	0	0	0
HUMAN RESOURCES	3,984	35,398	3,892	15,525	9,479	7,258	18,454	3,388	3,938	38,175	0
FINANCIAL SERVICES	37,152	22,003	3,530	39,393	6,527	6,109	51,854	2,881	1,555	51,797	54
TREASURER-TAX COLLECTOR	9	84	9	50	22	18	42	8	9	125	0
CSD-PURCHASING	6,856	5,008	1,844	2,373	1,582	395	7,251	924	1,715	25,833	0
COUNTY COUNSEL	186,213	0	67	0	68,127	103,266	11,895	(683)	2,177	1,013	0
CSD-ADMINISTRATION	2,240	21,936	2,775	23,580	59,674	4,765	4,685	0	3,494	15,038	0
CSD-BUILDING MAINTENANCE	2,166	36,000	8,767	10,070	26,898	617	14,094	0	1,752	(374)	0
CSD-RECORDS CENTER	0	0	0	1,182	2,638	0	0	0	193	0	0
RISK MANAGEMENT	(458)	12,907	(1,206)	1,904	(3,524)	(1,970)	(4,766)	514	182	88,395	0
CSD-REPROGRAPHICS	0	1,383	5	206	0	24	104	0	1,259	0	0
COLLECTION SERVICES	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
TOTAL 2017-18 ALLOCATED COSTS	258,519	255,821	30,422	164,869	199,986	132,919	137,819	7,557	18,686	280,839	74
ROLL FORWARD	0	79,773	(20,891)	(106,923)	5,883	15,488	(35,195)	(57,882)	432	107,087	(20,358)
SUBTOTAL	258,519	335,594	9,531	57,945	205,869	148,407	102,625	(50,326)	19,118	387,926	(20,284)
ADJ:											
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CLAIMABLE 2019-2020	258,519	335,594	9,531	57,945	205,869	148,407	102,625	(50,326)	19,118	387,926	(20,284)

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

	4011 Health Dept Comm/Indig/Hlt	4013 Comm Serv Env Health	4014 Health Dept Jail/Juv/Hal	4301 Chld & Fam First Comm	4101 Mental Health Services	4111 ADMH Alcohol/Drug	1410 Health Dept Emerg Med	5510 HHSA ADMIN	5511 Soc Services- Adm/PA/Co	5751 Probation- Court Wards	5801 Soc Services- Veterans Srvc
BUILDING USE CHARGE	31,712	18,187	0	0	40,526	59,989	0	0	78,991	0	(10,579)
EQUIPMENT USE CHARGE	43,132	56,658	0	0	51,702	0	0	0	0	13,966	5,167
COUNTYWIDE AUDIT	4,972	2,623	19	206	4,063	1,016	10	1,247	44,198	151	75
INFORMATION TECHNOLOGY	31,612	1,810	(54)	(885)	196,883	1,482	40	44,310	242,744	2,018	193
COUNTY ADMINISTRATOR	0	0	0	0	0	0	0	0	0	0	0
HUMAN RESOURCES	94,885	31,003	0	4,534	152,906	0	0	37,161	341,710	2,313	2,612
FINANCIAL SERVICES	70,306	49,058	257	506	103,377	5,104	136	30,610	361,704	2,326	1,967
TREASURER-TAX COLLECTOR	215	81	0	10	342	0	0	83	1,042	5	6
CSD-PURCHASING	24,251	6,985	0	0	4,483	791	0	17,795	25,704	0	262
COUNTY COUNSEL	9,376	7,667	0	1,050	7,672	2,064	0	97,559	110,512	0	0
CSD-ADMINISTRATION	16,294	20	0	0	8,876	25,689	0	344	5,284	0	1,208
CSD-BUILDING MAINTENANCE	22,959	(1,558)	174	0	10,974	46,124	0	0	106,019	1,040	3,581
CSD-RECORDS CENTER	0	0	210	0	1,438	0	0	0	0	0	0
RISK MANAGEMENT	(10,605)	6,834	0	(984)	(11,813)	5,971	0	(16,089)	(57,737)	(796)	(961)
CSD-REPROGRAPHICS	6,819	3,045	0	0	104	0	0	5,847	1,506	0	368
COLLECTION SERVICES	(289)	11,435	0	0	2,882	1,042	0	0	0	0	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	0	0	(4,240)	0	0	19,951	0	0	0
TOTAL 2017-18 ALLOCATED COSTS	345,639	193,848	606	4,436	570,175	149,272	186	238,818	1,261,678	21,023	3,899
ROLL FORWARD	(236,312)	(17,195)	(8,288)	(20,789)	149,034	(179,236)	(1,385)	0	(371,582)	10,191	(8,302)
SUBTOTAL	109,327	176,653	(7,683)	(16,353)	719,208	(29,964)	(1,199)	238,818	890,096	31,214	(4,403)
ADJ:											
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CLAIMABLE 2019-2020	109,327	176,653	(7,683)	(16,353)	719,208	(29,964)	(1,199)	238,818	890,096	31,214	(4,403)

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

	6051 Library	6101 Cooperative Extension	7011 Parks	1401 Fleet Services ISF	1000 Equipment Rplocmnt ISF	1851 Telecomm ISF	1871 Unemploy Ins ISF	1881 Dental Ins ISF	1306 Yolo Solar ISF	3101 Aviation Ent Fund	4401 Sanitation Ent Fund
BUILDING USE CHARGE	578,892	4,571	201,537	1,191	0	8,852	0	0	0	0	290
EQUIPMENT USE CHARGE	21,196	0	46,994	0	0	0	0	0	0	0	0
COUNTYWIDE AUDIT	2,614	6	697	733	522	779	6	10,093	0	152	3,284
INFORMATION TECHNOLOGY	37,378	23	2,318	(2,799)	2,058	2,221	23	39,816	0	(1,338)	16,150
COUNTY ADMINISTRATOR	0	0	0	0	0	0	0	0	0	0	0
HUMAN RESOURCES	141,571	0	9,181	2,473	0	3,320	0	0	0	206	31,846
FINANCIAL SERVICES	55,423	81	12,533	11,030	7,067	893	81	136,649	0	1,699	38,917
TREASURER-TAX COLLECTOR	317	0	21	6	0	11	0	2	0	0	98
CSD-PURCHASING	13,841	0	7,909	7,118	6,589	3,426	0	0	0	4,088	20,959
COUNTY COUNSEL	1,823	0	1,127	0	0	0	0	0	0	115	1,827
CSD-ADMINISTRATION	(14,335)	6,705	17,642	1,035	0	3,142	0	0	0	465	303
CSD-BUILDING MAINTENANCE	69,818	7,850	1,589	2,113	0	5,361	0	0	0	29,206	(8,731)
CSD-RECORDS CENTER	228	0	0	0	0	0	0	0	0	0	0
RISK MANAGEMENT	8,582	621	4,250	216	0	(1,021)	0	0	11,283	729	2,644
CSD-REPROGRAPHICS	268	0	54	1,674	0	268	0	0	0	0	61
COLLECTION SERVICES	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
TOTAL 2017-18 ALLOCATED COSTS	917,815	19,857	305,852	24,790	16,236	27,253	110	186,560	11,283	35,322	107,648
ROLL FORWARD	(40,596)	(1,403)	(28,930)	(25,200)	15,939	(30,878)	(60)	181,125	0	3,130	(9,053)
SUBTOTAL	877,019	18,455	276,922	(410)	32,175	(3,625)	50	367,685	11,283	38,452	98,595
ADJ:											
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CLAIMABLE 2019-2020	877,019	18,455	276,922	(410)	32,175	(3,625)	50	367,685	11,283	38,452	98,595

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

	2951 YECA JPA	3031 YCTD YOLOBUS	6200 Law Library	2931 HABITAT JPA	5513 HSS	2991 Air Qual Mitigation	9991 Schools	9992 Special Districts	9993 County Museum	9998 Other	9999 Rounding
BUILDING USE CHARGE	40,623	0	11,620	0	0	0	0	26,814	23,402	428,723	0
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0	0	0	0	0
COUNTYWIDE AUDIT	382	410	81	308	843	473	3,302	4,817	0	254	0
INFORMATION TECHNOLOGY	(857)	(1,430)	(1,438)	(713)	2,096	(2,573)	13,027	18,795	0	(25,356)	0
COUNTY ADMINISTRATOR	0	0	0	0	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	2,427	0	0	0	0	0	0	1,306	21
FINANCIAL SERVICES	(554)	(1,819)	1,096	1,699	301	(4,338)	44,706	75,633	0	97,975	0
TREASURER-TAX COLLECTOR	4	4	6	1	0	2	15	28	0	7	0
CSD-PURCHASING	0	0	395	0	133	0	0	9,886	0	0	21
COUNTY COUNSEL	894	1,146	11,979	8,803	1,670	5,747	0	77,716	0	20,010	0
CSD-ADMINISTRATION	7,433	0	359	0	0	0	0	2,570	12,601	(10,064)	0
CSD-BUILDING MAINTENANCE	2,084	0	3,107	0	0	0	0	(1,702)	(2,607)	24,587	0
CSD-RECORDS CENTER	0	0	0	0	0	0	0	0	0	0	0
RISK MANAGEMENT	2,239	0	284	0	0	0	0	0	1,155	6,720	0
CSD-REPROGRAPHICS	89	38	10	817	0	0	2,869	0	0	10,900	0
COLLECTION SERVICES	0	0	0	0	0	0	0	0	0	1,618	0
NON-CAPITALIZED MAJOR MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0
TOTAL 2017-18 ALLOCATED COSTS	52,336	(1,651)	29,926	10,915	5,043	(689)	63,919	214,557	34,551	556,680	42
ROLL FORWARD	(54,285)	(43,868)	9,310	(2,353)	(16,244)	(21,645)	23,229	24,825	7,886	361,794	111
SUBTOTAL	(1,948)	(45,520)	39,236	8,562	(11,201)	(22,334)	87,147	239,382	42,437	918,475	153
ADJ:											
ADJ:											
CLAIMABLE 2019-2020	(1,948)	(45,520)	39,236	8,562	(11,201)	(22,334)	87,147	239,382	42,437	918,475	153

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

	Sub- Total	Direct Bill	Unallocated	Total
BUILDING USE CHARGE	3,420,417	552,872	0	3,973,289
EQUIPMENT USE CHARGE	1,103,648	0	0	1,103,648
COUNTYWIDE AUDIT	126,194	0	0	126,194
INFORMATION TECHNOLOGY	1,024,577	5,273,194	0	6,297,771
COUNTY ADMINISTRATOR	0	0	0	0
HUMAN RESOURCES	1,937,496	173,836	0	2,111,332
FINANCIAL SERVICES	2,198,646	286,952	524,027	3,009,625
TREASURER-TAX COLLECTOR	4,829	0	502,429	507,258
CSD-PURCHASING	373,314	0	0	373,314
COUNTY COUNSEL	1,139,054	828,060	3	1,967,117
CSD-ADMINISTRATION	736,350	165,784	125,179	1,027,314
CSD-BUILDING MAINTENANCE	1,050,923	1,033,039	45,259	2,129,220
CSD-RECORDS CENTER	11,421	102,152	0	113,574
RISK MANAGEMENT	505,074	4,125,460	0	4,630,534
CSD-REPROGRAPHICS	58,371	94,166	0	152,537
COLLECTION SERVICES	197,648	118,972	0	316,620
NON-CAPITALIZED MAJOR MAINTENANCE	1,613	0	0	1,613
TOTAL 2017-18 ALLOCATED COSTS	13,889,575	12,754,487	1,196,897	27,840,960
ROLL FORWARD	(933,179)			(933,179)
SUBTOTAL	12,956,396	12,754,487	1,196,897	26,907,781
ADJ:	0			0
ADJ:	0			0
CLAIMABLE 2019-2020	12,956,396	12,754,487	1,196,897	26,907,781