



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Yolo
Woodland, California**

**Date: October 4, 2021
Filing Ref: YOL22**

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 **2021-22**. 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 **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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. Information Technology | 10. Yolo Electric (ISF) |
| 3. Human Resources | 11. Equipment Replacement (ISF) |
| 4. Financial Services | 12. Telephone (ISF) |
| 5. County Counsel | 13. Unemployment Insurance (ISF) |
| 6. Administration/Utilities | 14. Dental Self-Insurance (ISF) |
| 7. Building Maintenance | 15. Pension Funding (ISF) |
| 8. 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 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 2021-22 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF YOLO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original Signed by

BY Original Signed by

Tom Haynes

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

**Name
Interim Chief Financial Officer**

Title

10-15-2021

10-15-2021

Date

Date

**Negotiated by Alex Tran
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment: Summary Schedule

**Yolo County
2 CFR Part 200**

2019/2020
9/30/2021

Summary Schedule

| Department | 1021 County Administrator | 1021.3150 Tribal Office | 1011 Board of Supervisors | 1012 Clerk to BOS | 1053 Prop Tax Admin | 1081 Assessor | 1201 Co Clk- Election | 1351 Capital Projects | 2012 Co Clk- Administration | 2051 District Attorney |
|------------------------------------------|---------------------------|-------------------------|---------------------------|-------------------|---------------------|------------------|-----------------------|-----------------------|-----------------------------|------------------------|
| 1 Building Depreciation | \$50,540 | \$0 | \$83,993 | \$0 | \$0 | \$27,310 | \$25,643 | \$0 | \$0 | \$95,501 |
| 2 Equipment Depreciation | 1,248 | 0 | 0 | 0 | 0 | 5,879 | 25,197 | 0 | 0 | 104,577 |
| 3 Countywide Audit | 781 | 0 | 391 | 0 | 0 | 481 | 388 | 24 | 139 | 2,575 |
| 4 1561 Information Technology | (7,734) | 0 | (6,179) | 0 | 0 | 128,519 | (1,938) | 112 | 37,464 | 418,728 |
| 5 1031 Human Resources | 24,496 | 0 | 21,254 | 0 | 0 | 35,994 | 13,038 | 0 | 6,718 | 116,277 |
| 6 1051 Financial Services | 47,967 | 0 | 19,859 | 0 | 0 | 27,845 | 21,479 | 119,523 | 6,825 | 119,448 |
| 7 1151 County Counsel | 71,131 | 0 | 120,388 | 0 | (3,027) | 7,208 | 78,896 | 0 | 0 | 10,590 |
| 8 1303.5377 GSD-Administration/Utilities | 31,249 | 0 | 31,668 | 0 | 0 | 22,386 | 21,020 | 0 | 0 | 25,821 |
| 9 1303.5375 GSD-Building Maintenance | 16,208 | 0 | 55,635 | 0 | 0 | 20,932 | 27,968 | 0 | 1,481 | 42,060 |
| 10 6051.5605 Records Center | 0 | 0 | 0 | 3,118 | 0 | 0 | 34,863 | 0 | 0 | 0 |
| 11 1551 Risk Management | (1,292) | 0 | 511 | 0 | 0 | (553) | (398) | 0 | (109) | (8,597) |
| 12 1351 Major Maintenance ACO Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 104,295 | 0 | 0 |
| 90 DO NOT USE - 1051.4705/4710 Treas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 91 DO NOT USE - 1051.4720 Purchasing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 DO NOT USE - 1601 GSD-Reprograph | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93 DO NOT USE - 1051.4715 Yolo Count | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 234,595 | 0 | 327,520 | 3,118 | (3,027) | 276,001 | 246,157 | 223,953 | 52,518 | 926,980 |
| Less: Prior Year Allocations | 0 | 206 | 337,609 | 4,928 | 6,732 | 141,526 | 217,347 | 116,204 | 6,679 | 541,579 |
| Carry-Forward | 0 | (206) | (10,089) | (1,810) | (9,759) | 134,475 | 28,810 | 107,749 | 45,839 | 385,401 |
| Proposed Costs | \$234,595 | \$(206) | \$317,432 | \$1,308 | \$(12,787) | \$410,477 | \$274,967 | \$331,702 | \$98,358 | \$1,312,381 |

**Yolo County
2 CFR Part 200**

2019/2020
9/30/2021

Summary Schedule

| Department | 2041 Child Support Services | 5054 DA Victim Witness | 2055 DA Child Abduction | 2058 DA Criminal Grants | 2059 DA Special Servcs Grants | 2101 Public Defender | 2105 Conflict Attorneys | 2151 Grand Jury | 2201 Unified Crt-Rule 810 | 5613 Public Administration |
|------------------------------------------|-----------------------------|------------------------|-------------------------|-------------------------|-------------------------------|----------------------|-------------------------|-----------------|---------------------------|----------------------------|
| 1 Building Depreciation | \$6,762 | \$0 | \$11,291 | \$0 | \$15,807 | \$12,905 | \$0 | \$2,538 | \$8,147 | \$0 |
| 2 Equipment Depreciation | 0 | 0 | 0 | 0 | 0 | 29,427 | 0 | 0 | 0 | 10,705 |
| 3 Countywide Audit | 2,736 | 738 | 545 | 119 | 684 | 1,029 | 42 | 0 | 0 | 110 |
| 4 1561 Information Technology | 1,414 | 13,194 | 13,724 | 867 | 13,527 | (5,352) | 198 | 3,788 | 0 | (1,635) |
| 5 1031 Human Resources | 58,892 | 16,812 | 16,128 | 2,342 | 16,092 | 57,554 | 0 | 0 | 0 | 649 |
| 6 1051 Financial Services | 35,546 | 13,579 | 19,188 | 3,411 | 24,918 | 88,302 | 700 | 0 | 0 | 3,135 |
| 7 1151 County Counsel | 245 | 0 | 0 | 0 | 0 | 2,725 | 0 | 1,362 | 18,984 | 50,807 |
| 8 1303.5377 GSD-Administration/Utilities | 0 | 0 | 0 | 0 | 0 | 17,824 | 0 | 5,098 | 0 | 0 |
| 9 1303.5375 GSD-Building Maintenance | 55,695 | 0 | (218) | 0 | 0 | 22,652 | 0 | 0 | 6,682 | (1,125) |
| 10 6051.5605 Records Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 1551 Risk Management | (3,894) | (646) | 4,433 | 1,551 | (6,113) | (3,536) | 0 | 261 | 686 | (141) |
| 12 1351 Major Maintenance ACO Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 DO NOT USE - 1051.4705/4710 Treas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 91 DO NOT USE - 1051.4720 Purchasing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 DO NOT USE - 1601 GSD-Reprograph | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93 DO NOT USE - 1051.4715 Yolo Count | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 157,396 | 43,677 | 65,090 | 8,290 | 64,916 | 223,530 | 939 | 13,047 | 34,498 | 62,504 |
| Less: Prior Year Allocations | 75,660 | 46,007 | 31,977 | 8,108 | 80,550 | 290,056 | 903 | 24,979 | 112,151 | 174,806 |
| Carry-Forward | 81,736 | (2,330) | 33,113 | 182 | (15,634) | (66,526) | 36 | (11,932) | (77,653) | (112,302) |
| Proposed Costs | \$239,132 | \$41,347 | \$98,203 | \$8,473 | \$49,281 | \$157,004 | \$976 | \$1,116 | \$(43,155) | \$(49,798) |

**Yolo County
2 CFR Part 200**

2019/2020
9/30/2021

Summary Schedule

| Department | 2401 Sheriff- Balliffs | 2402 Sheriff Civil Process | 2502 Sheriff Management | 2505 Sheriff Boat Patrol | 2506 Sheriff- AB 109 | 2507 Sheriff- Patrol | 2509 Sheriff- Detention/In mate Welfare | 2512 Sheriff- Training | 2000 Sheriff- Enh Local Law Enf | 2611 Probation |
|------------------------------------------|---------------------------|-------------------------------|----------------------------|-----------------------------|-------------------------|-------------------------|-----------------------------------------------|---------------------------|---------------------------------------|-------------------|
| 1 Building Depreciation | \$10,443 | \$14,196 | \$24,253 | \$44,957 | \$0 | \$95,045 | \$607,822 | \$0 | \$0 | \$197,131 |
| 2 Equipment Depreciation | 0 | 28,426 | 52,661 | 0 | 0 | 346,859 | 53,876 | 0 | 0 | 29,732 |
| 3 Countywide Audit | 532 | 286 | 510 | 142 | 673 | 2,142 | 3,910 | 105 | 98 | 460 |
| 4 1561 Information Technology | 24,682 | 7,408 | 240,763 | 2,804 | 29,141 | 61,038 | 155,875 | 1,971 | 464 | (52,656) |
| 5 1031 Human Resources | 31,913 | 8,725 | 22,810 | 3,329 | 37,075 | 78,544 | 197,213 | 2,709 | 0 | 42,169 |
| 6 1051 Financial Services | 31,968 | 10,615 | 36,209 | 5,083 | 30,327 | 148,216 | 201,302 | 3,693 | 2,401 | 158,175 |
| 7 1151 County Counsel | 0 | 0 | 46,013 | 0 | 0 | 0 | 0 | 0 | 0 | 16,458 |
| 8 1303.5377 GSD-Administration/Utilities | 11,649 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,168 |
| 9 1303.5375 GSD-Building Maintenance | 6,819 | 8,909 | 16,386 | 8,319 | 0 | 33,297 | 648,800 | 0 | 0 | 81,507 |
| 10 6051.5605 Records Center | 0 | 0 | 9,601 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 1551 Risk Management | (4,039) | (766) | (2,703) | (267) | (2,316) | (16,799) | 14,588 | (84) | 0 | (5,395) |
| 12 1351 Major Maintenance ACO Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 DO NOT USE - 1051.4705/4710 Treas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 91 DO NOT USE - 1051.4720 Purchasing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 DO NOT USE - 1601 GSD-Reprograph | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93 DO NOT USE - 1051.4715 Yolo Count | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 113,968 | 77,800 | 446,503 | 64,367 | 94,900 | 748,342 | 1,883,387 | 8,394 | 2,963 | 469,749 |
| Less: Prior Year Allocations | 130,523 | 148,601 | 247,364 | 93,745 | 54,257 | 1,025,011 | 1,515,190 | 54,046 | 943 | 293,420 |
| Carry-Forward | (16,555) | (70,801) | 199,139 | (29,378) | 40,643 | (276,669) | 368,197 | (45,652) | 2,020 | 176,329 |
| Proposed Costs | \$97,414 | \$6,999 | \$645,641 | \$34,988 | \$135,542 | \$471,674 | \$2,251,583 | \$(37,258) | \$4,983 | \$646,079 |

**Yolo County
2 CFR Part 200**

2019/2020
9/30/2021

Summary Schedule

| Department | 2613 Probation- Detention | 2612 Probation- Adult Prob Service | 2614 Probation- Work Prog | 2701 Agriculture | 2702 Cannabis | 2801 Sheriff- Animal Control | 2811 Office of Emergency Svcs | 2851 Co Clk- Recorder | 2861 Sheriff- Coroner | 2871 Public Guardian/Ad m |
|------------------------------------------|---------------------------------|---------------------------------------------|---------------------------------|---------------------|--------------------|------------------------------------|----------------------------------------|--------------------------|--------------------------|---------------------------------|
| 1 Building Depreciation | \$613,543 | \$0 | \$0 | \$4,238 | \$(61,305) | \$13,444 | \$4,100 | \$28,908 | \$22,684 | \$5,840 |
| 2 Equipment Depreciation | 34,745 | 12,985 | 17,540 | 53,038 | 37,174 | 112,347 | 0 | 3,579 | 16,379 | 3,573 |
| 3 Countywide Audit | 3,670 | 1,472 | 1,192 | 865 | 0 | 962 | 317 | 1,040 | 321 | 834 |
| 4 1561 Information Technology | 44,760 | (20,864) | 18,263 | 3,120 | 4,663 | 2,804 | 2,947 | (654) | 7,672 | (1,434) |
| 5 1031 Human Resources | 56,806 | 34,909 | 18,790 | 33,336 | 2,757 | 26,240 | 6,142 | 19,157 | 8,995 | 7,565 |
| 6 1051 Financial Services | 83,290 | 76,207 | 61,361 | 36,165 | 9,175 | 30,262 | 6,167 | 30,856 | 15,346 | 24,467 |
| 7 1151 County Counsel | 0 | 0 | 0 | 1,486 | 6,768 | 0 | 307 | 186 | 0 | 75,541 |
| 8 1303.5377 GSD-Administration/Utilities | 991 | 0 | 0 | 699 | 6,644 | (694) | 8,236 | 23,694 | 0 | (121) |
| 9 1303.5375 GSD-Building Maintenance | 119,159 | (1,202) | 36,880 | 18,886 | 0 | 30,483 | 2,116 | 16,049 | 40,633 | 0 |
| 10 6051.5605 Records Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,570 | 0 | 0 |
| 11 1551 Risk Management | 521 | 10,431 | (557) | (312) | 603 | (538) | 214 | 269 | 39 | (482) |
| 12 1351 Major Maintenance ACO Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 DO NOT USE - 1051.4705/4710 Treas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 91 DO NOT USE - 1051.4720 Purchasing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 DO NOT USE - 1601 GSD-Reprograph | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93 DO NOT USE - 1051.4715 Yolo Count | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 957,486 | 113,938 | 153,469 | 151,521 | 6,479 | 215,310 | 30,547 | 127,654 | 112,070 | 115,784 |
| Less: Prior Year Allocations | 965,100 | 0 | 93,351 | 154,773 | 258,519 | 255,821 | 30,422 | 164,869 | 199,986 | 132,919 |
| Carry-Forward | (7,614) | 0 | 60,118 | (3,252) | (252,040) | (40,511) | 125 | (37,215) | (87,916) | (17,135) |
| Proposed Costs | \$949,871 | \$113,938 | \$213,588 | \$148,269 | \$(245,561) | \$174,798 | \$30,672 | \$90,440 | \$24,154 | \$98,649 |

**Yolo County
2 CFR Part 200**

2019/2020
9/30/2021

Summary Schedule

| Department | 2971 PPW- Planning | 2972 CC Resources | 2981 LAFCO | 3011 Comm Serv Road Fund | 3201 Comm Serv Transporatio n | 4011 Health Dept- Comm/Indig Health | 4013 Comm Serv Env Health | 4014 Health Dept Jail/Juv Hall | 4301 Child & Fam First Comm | 4101 Mental Health Services |
|------------------------------------------|-----------------------|----------------------|----------------|--------------------------------|----------------------------------------|----------------------------------------------|---------------------------------|--------------------------------------|-----------------------------------|-----------------------------------|
| 1 Building Depreciation | \$2,912 | \$0 | \$4,285 | \$15,288 | \$0 | \$2,495 | \$65,365 | \$0 | \$0 | \$3,442 |
| 2 Equipment Depreciation | 14,203 | 0 | 0 | 0 | 0 | 22,237 | 47,409 | 0 | 0 | 124,180 |
| 3 Countywide Audit | 3,287 | 194 | 0 | 5,789 | 4 | 5,301 | 2,333 | 20 | 0 | 3,473 |
| 4 1561 Information Technology | 7,953 | 1,861 | (844) | 12,116 | 17 | 18,772 | (953) | 93 | 6,396 | (47,204) |
| 5 1031 Human Resources | 22,035 | 2,313 | 3,656 | 67,590 | 0 | 90,691 | 39,041 | 0 | 9,253 | 152,207 |
| 6 1051 Financial Services | 78,824 | 6,127 | 1,051 | 100,568 | 59 | 141,067 | 69,916 | 445 | 1,767 | 162,893 |
| 7 1151 County Counsel | 59,765 | 0 | 2,409 | (7,579) | 0 | 16,659 | 4,676 | 0 | 1,529 | 6,069 |
| 8 1303.5377 GSD-Administration/Utilities | 1,231 | 0 | (33) | 6,467 | 0 | 4,809 | 0 | 0 | 0 | 2,677 |
| 9 1303.5375 GSD-Building Maintenance | 13,435 | 0 | 2,545 | 42,930 | 0 | 45,496 | (3,726) | 3,182 | 0 | 65,781 |
| 10 6051.5605 Records Center | 0 | 0 | 744 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 1551 Risk Management | (927) | 923 | 23 | (7,749) | 0 | 8,968 | (2,717) | 57 | (1,549) | 2,710 |
| 12 1351 Major Maintenance ACO Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 DO NOT USE - 1051.4705/4710 Treas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 91 DO NOT USE - 1051.4720 Purchasing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 DO NOT USE - 1601 GSD-Reprograpt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93 DO NOT USE - 1051.4715 Yolo Count | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 202,720 | 11,420 | 13,839 | 235,420 | 79 | 356,496 | 221,343 | 3,797 | 17,397 | 476,226 |
| Less: Prior Year Allocations | 137,819 | 7,557 | 18,686 | 280,839 | 74 | 345,639 | 193,848 | 606 | 4,436 | 570,175 |
| Carry-Forward | 64,901 | 3,863 | (4,847) | (45,419) | 5 | 10,857 | 27,495 | 3,191 | 12,961 | (93,949) |
| Proposed Costs | \$267,621 | \$15,282 | \$8,991 | \$190,000 | \$84 | \$367,352 | \$248,839 | \$6,988 | \$30,358 | \$382,278 |

**Yolo County
2 CFR Part 200**

2019/2020
9/30/2021

Summary Schedule

| Department | 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 Srvcs | 6051 Library | 6101 Cooperative Extension | 7011 Parks | 1401 Fleet Services ISF |
|------------------------------------------|----------------------------|----------------------------------|--------------------|------------------------------------|-----------------------------------|--------------------------------------------|------------------|----------------------------------|--------------------|----------------------------|
| 1 Building Depreciation | \$131,669 | \$0 | \$0 | \$123,453 | \$0 | \$(11,520) | \$539,830 | \$4,238 | \$656,442 | \$1,092 |
| 2 Equipment Depreciation | 0 | 0 | 0 | 0 | 13,800 | 4,689 | 0 | 0 | 43,709 | 0 |
| 3 Countywide Audit | 531 | 0 | 2,095 | 32,056 | 366 | 86 | 2,391 | 5 | 658 | 815 |
| 4 1561 Information Technology | 2,356 | 0 | 44,700 | (92,980) | 4,944 | 706 | 3,108 | 24 | 1,128 | 822 |
| 5 1031 Human Resources | 0 | 0 | 95,733 | 494,799 | 4,921 | 2,860 | 77,736 | 0 | 11,153 | 2,752 |
| 6 1051 Financial Services | 15,253 | 0 | 69,133 | 298,758 | 8,861 | 3,092 | 83,145 | 86 | 22,757 | 24,536 |
| 7 1151 County Counsel | 681 | 0 | 0 | 623,582 | 0 | 0 | 245 | 0 | 3,913 | 0 |
| 8 1303.5377 GSD-Administration/Utilities | 31,151 | 0 | (23) | 10,090 | 0 | 3,581 | (7,679) | 699 | 0 | 463 |
| 9 1303.5375 GSD-Building Maintenance | 30,736 | 0 | (96,424) | 59,783 | 0 | 955 | 111,182 | 14,979 | 115,021 | 13,090 |
| 10 6051.5605 Records Center | 0 | 0 | 6,377 | 0 | 0 | 0 | 850 | 0 | 0 | 0 |
| 11 1551 Risk Management | 2,810 | 0 | (23,438) | (21,645) | 512 | (5) | 19,807 | 663 | (377) | 320 |
| 12 1351 Major Maintenance ACO Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 DO NOT USE - 1051.4705/4710 Treas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 91 DO NOT USE - 1051.4720 Purchasing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 DO NOT USE - 1601 GSD-Reprograph | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93 DO NOT USE - 1051.4715 Yolo Count | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 215,187 | 0 | 98,155 | 1,527,894 | 33,404 | 4,443 | 830,614 | 20,694 | 854,403 | 43,889 |
| Less: Prior Year Allocations | 149,272 | 186 | 238,818 | 1,261,678 | 21,023 | 3,899 | 917,615 | 19,857 | 305,852 | 24,790 |
| Carry-Forward | 65,915 | (186) | (140,663) | 266,216 | 12,381 | 544 | (87,001) | 837 | 548,551 | 19,099 |
| Proposed Costs | \$281,102 | \$(186) | \$(42,509) | \$1,794,111 | \$45,784 | \$4,987 | \$743,612 | \$21,532 | \$1,402,955 | \$62,988 |

**Yolo County
2 CFR Part 200**

2019/2020
9/30/2021

Summary Schedule

| Department | 1000 Equipment Replacement ISF | 1851 Telecomm ISF | 1871 Unemploy Ins ISF | 1881 Dental Ins ISF | 1306 Yolo Solar ISF | 3101 Aviation Ent Fund | 4401 Sanitation Ent Fund | 2951 YECA JPA | 3031 YCTD- YOLOBUS | 6200 Law Library |
|------------------------------------------|-----------------------------------------|-------------------------|-----------------------------|------------------------|------------------------|---------------------------|--------------------------------|------------------|-----------------------|---------------------|
| 1 Building Depreciation | \$0 | \$1,364 | \$0 | \$0 | \$0 | \$2,394 | \$6,591 | \$5,693 | \$0 | \$5,217 |
| 2 Equipment Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 Countywide Audit | 5,136 | 524 | 4 | 1,248 | 115 | 554 | 4,002 | 348 | 2 | 69 |
| 4 1561 Information Technology | 24,327 | (4,323) | 17 | 5,910 | 680 | 71 | 9,502 | (220) | 8 | (3,192) |
| 5 1031 Human Resources | 0 | 4,625 | 0 | 0 | 360 | 0 | 44,292 | 0 | 0 | 1,790 |
| 6 1051 Financial Services | 93,696 | 19,255 | 4,299 | 20,907 | 3,824 | 4,174 | 128,300 | 7,443 | 18,347 | 1,589 |
| 7 1151 County Counsel | 0 | 0 | 0 | 0 | 0 | (1,330) | 6,680 | 635 | 9,479 | 17,588 |
| 8 1303.5377 GSD-Administration/Utilities | 0 | 7,477 | 0 | 0 | 0 | 0 | (50) | 0 | 0 | 6,392 |
| 9 1303.5375 GSD-Building Maintenance | 0 | 2,566 | 0 | 0 | 0 | 21,513 | (1,141) | 4,853 | 0 | 5,666 |
| 10 6051.5605 Records Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 1551 Risk Management | 0 | 572 | 2,114 | 0 | 11,717 | 3,669 | 4,162 | 2,351 | 0 | 274 |
| 12 1351 Major Maintenance ACO Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 118,480 | 0 | 0 |
| 90 DO NOT USE - 1051.4705/4710 Treas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 91 DO NOT USE - 1051.4720 Purchasing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 DO NOT USE - 1601 GSD-Reprograph | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93 DO NOT USE - 1051.4715 Yolo Count | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 123,159 | 32,061 | 6,434 | 28,065 | 16,696 | 31,045 | 202,339 | 139,582 | 27,836 | 35,391 |
| Less: Prior Year Allocations | 16,236 | 27,253 | 110 | 186,560 | 11,283 | 35,322 | 107,648 | 52,336 | (1,651) | 29,926 |
| Carry-Forward | 106,923 | 4,808 | 6,324 | (158,495) | 5,413 | (4,277) | 94,691 | 87,246 | 29,487 | 5,465 |
| Proposed Costs | \$230,082 | \$36,869 | \$12,757 | \$(130,430) | \$22,110 | \$26,767 | \$297,030 | \$226,829 | \$57,323 | \$40,856 |

**Yolo County
2 CFR Part 200**

2019/2020
9/30/2021

Summary Schedule

| Department | 2931 Habitat JPA | 5513 IHSS | 2991 Air Qual Mitigation | 9991 Schools | 9992 Special Districts | 9993 County Museum | 9998 Other | 2nd Allocation Orphans | Total |
|------------------------------------------|---------------------|-----------------|--------------------------------|-----------------|---------------------------|-----------------------|--------------------|------------------------------|---------------------|
| 1 Building Depreciation | \$0 | \$0 | \$0 | \$0 | \$26,715 | \$37,334 | \$314,994 | \$0 | \$3,905,027 |
| 2 Equipment Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,250,174 |
| 3 Countywide Audit | 122 | 1,599 | 27 | 2,831 | 5,151 | 0 | 0 | 0 | 111,451 |
| 4 1561 Information Technology | (1,218) | (1,365) | 127 | 13,408 | 24,399 | 0 | (835,185) | 0 | 337,425 |
| 5 1031 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 35,852 | 0 | 2,189,088 |
| 6 1051 Financial Services | 356 | 24,751 | 4,788 | 54,501 | 88,208 | 0 | 53,961 | 0 | 3,169,746 |
| 7 1151 County Counsel | 2,763 | 592 | 20,325 | 0 | 1,880 | 0 | 123,896 | 0 | 1,400,526 |
| 8 1303.5377 GSD-Administration/Utilities | 0 | (81) | 0 | 0 | 0 | 126 | 32,726 | 0 | 308,356 |
| 9 1303.5375 GSD-Building Maintenance | 0 | (150) | 0 | 0 | 0 | 24,558 | 230,657 | 0 | 2,022,497 |
| 10 6051.5605 Records Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 60,124 |
| 11 1551 Risk Management | 0 | 617 | 0 | 0 | (21,410) | 1,217 | 29,931 | 0 | (11,827) |
| 12 1351 Major Maintenance ACO Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 222,775 |
| 90 DO NOT USE - 1051.4705/4710 Treas | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 91 DO NOT USE - 1051.4720 Purchasing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 DO NOT USE - 1601 GSD-Reprograph | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93 DO NOT USE - 1051.4715 Yolo Count | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 2,022 | 25,963 | 25,267 | 70,740 | 124,943 | 63,235 | (13,169) | 0 | 14,965,363 |
| Less: Prior Year Allocations | 10,915 | 5,043 | (689) | 63,919 | 214,557 | 34,551 | 556,680 | 0 | 13,889,535 |
| Carry-Forward | (8,893) | 20,920 | 25,956 | 6,821 | (89,614) | 28,684 | (569,849) | 0 | 727,294 |
| Proposed Costs | \$(6,870) | \$46,884 | \$51,223 | \$77,560 | \$35,330 | \$91,920 | \$(583,018) | \$0 | \$15,692,658 |