



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Yolo
Woodland, California**

**Date:
Filing Ref:**

**March 6, 2026
YOL26**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2025-26**. 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 the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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. Information Technology |
| 2. Building Depreciation | 10. Yolo Electric ISF |
| 3. Human Resources | 11. Equipment Replacement ISF |
| 4. Financial Services | 12. Fleet Services ISF |
| 5. County Counsel | 13. Telephone ISF |
| 6. Purchasing | 14. Unemployment Self-Insurance ISF |
| 7. Graphics/Courier | 15. Dental Self-Insurance ISF |
| 8. Risk Management | 16. 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 is a one-time adjustment of (\$6,326) to correct an error in the FY 2023-24 Countywide Cost Allocation Plan (CCAP) where the second allocation orphans, a result of the County’s restructuring of its financial system, were not included in the Carry Forward Schedule. This error is only present in the FY 2023-24 CCAP, and will not cause adjustments to future CCAPs.

SECTION IV: ACCEPTANCE

COUNTY OF YOLO

BY Original signed by

Tom Haynes

Name
Chief Financial Officer

Title
03-06-2026

Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division
03-06-2026

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

Negotiated by Daniel Basso
Telephone (916) 327-8905

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Summary Schedule

Seq #	Department Name	1000 Countywide	1010 Cannabis Measure K	1011 Board of Supervisors	1021 County Administrator	1045 Health & Human Services	1081 Assessor	1201 Co Clk-Election
1	Building Depreciation	\$985	\$0	\$45,101	\$64,150	\$186,593	\$19,659	\$19,228
2	Equipment Depreciation	0	0	0	4,651	188,064	5,786	173,186
3	Countywide Audit	1,388	47	246	455	110,778	199	427
4	1031 Human Resources	31	0	29,933	41,094	1,429,863	49,546	15,363
5	1051 Financial Services	10,155	407	11,467	17,582	1,305,933	17,445	7,699
6	1151 County Counsel	0	0	199,895	92,009	688,545	16,528	43,755
7	1303 General Services	0	0	83,006	98,278	378,013	57,262	52,488
8	1101 Purchasing	233	0	4,980	6,730	151,693	3,540	35,289
9	1601 Graphics/Courier	772	0	-538	5,089	11,023	6,097	14,140
10	1351 ACO Major Maintenance	0	0	0	0	0	0	0
11	1551 Risk Management	0	0	3,746	3,399	61,735	2,845	2,510
12	1561 Information Technology	-63,730	139	1,987	-5,434	419,257	21,890	99,566
Total Current Allocations		-\$50,164	\$593	\$379,825	\$328,003	\$4,931,496	\$200,797	\$463,650
Less: Prior Year Allocations		111,408	7,564	382,048	412,095	4,286,672	232,396	368,949
Carry-Forward		-161,572	-6,971	-2,223	-84,092	644,824	-31,599	94,701
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		-211,737	-6,377	377,602	243,912	5,576,320	169,197	558,350

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Seq #	Department Name	1306 Yolo Solar ISF	1401 Fleet Services ISF	1501 County Surveyor	1841 PC Replacement	1851 Telecomm ISF	1871 Unemploym Ins ISF	1881 Dental Ins ISF
1	Building Depreciation	\$0	\$15,084	\$0	\$0	\$11,750	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	Countywide Audit	128	2,613	2	169	155	8	533
4	1031 Human Resources	0	4,079	0	0	9,893	0	0
5	1051 Financial Services	1,026	22,279	16	1,362	-1,189	68	4,353
6	1151 County Counsel	662	0	0	0	0	0	0
7	1303 General Services	0	3,914	0	0	45,459	0	0
8	1101 Purchasing	233	23,150	0	14,707	6,303	0	0
9	1601 Graphics/Courier	0	125	0	109	-95	0	0
10	1351 ACO Major Maintenance	0	0	0	0	0	0	0
11	1551 Risk Management	26,956	125	0	0	1,458	0	0
12	1561 Information Technology	374	6,744	6	496	4,710	24	1,561
Total Current Allocations		\$29,378	\$78,112	\$23	\$16,844	\$78,444	\$100	\$6,447
Less: Prior Year Allocations		28,876	39,721	249	21,378	21,338	120	7,782
Carry-Forward		502	38,391	-226	-4,534	57,106	-20	-1,335
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		29,880	116,503	-202	12,311	135,549	80	5,112

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Seq #	Department Name	1891 Pension Funding ISF	2000 Sheriff-Enh Local Law Enf	2012 Co Clk- Administration	2041 Child Support Services	2051 District Attorney	2052 Neighborhood Court	2054 MDIC
1	Building Depreciation	\$0	\$0	\$0	\$2,337	\$106,012	\$247	\$617
2	Equipment Depreciation	0	0	0	0	35,068	0	0
3	Countywide Audit	563	739	41	2,042	1,917	370	335
4	1031 Human Resources	0	0	14,426	118,634	168,035	10,751	7,867
5	1051 Financial Services	4,534	6,437	4,760	44,192	69,179	4,792	3,363
6	1151 County Counsel	0	0	0	258	28,050	0	0
7	1303 General Services	0	0	327	25,226	118,229	93	2,721
8	1101 Purchasing	0	0	-156	15,134	23,889	233	39
9	1601 Graphics/Courier	0	-2,103	97	457	726	0	57
10	1351 ACO Major Maintenance	0	0	0	0	0	0	0
11	1551 Risk Management	0	0	92	4,416	9,907	57	45
12	1561 Information Technology	1,649	-1,073,871	1,850	9,954	295,212	-2,641	745
Total Current Allocations		\$6,746	-\$1,068,798	\$21,437	\$222,651	\$856,224	\$13,903	\$15,789
Less: Prior Year Allocations		233,743	-143,858	50,738	226,805	667,093	32,383	21,868
Carry-Forward		-226,997	-924,940	-29,301	-4,154	189,131	-18,480	-6,079
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		-220,250	-1,993,738	-7,865	218,496	1,045,356	-4,577	9,711

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Seq #	Department Name	2055 DA Consumer Fraud Env Protec	2059 DA Special Servcs Grants	2101 Public Defender	2105 Indigent Defense	2106 CC Small Claims	2401 Sheriff- Court Security	2402 Sheriff Civil Process
1	Building Depreciation	\$12,284	\$10,050	\$17,039	\$0	\$0	\$9,656	\$16,643
2	Equipment Depreciation	0	0	8,047	0	0	5,872	755
3	Countywide Audit	440	497	443	51	14	89	182
4	1031 Human Resources	20,606	23,572	100,714	0	0	59,695	12,433
5	1051 Financial Services	9,883	11,511	54,373	409	122	18,426	5,307
6	1151 County Counsel	0	0	860	1,786	0	0	0
7	1303 General Services	139	649	39,653	0	0	8,696	52
8	1101 Purchasing	6,342	2,568	-41	0	0	934	3,268
9	1601 Graphics/Courier	346	650	1,068	0	0	0	0
10	1351 ACO Major Maintenance	0	0	0	0	0	0	0
11	1551 Risk Management	319	369	2,978	0	0	2,433	990
12	1561 Information Technology	-159	39,896	66,570	149	42	6,869	18,029
Total Current Allocations		\$50,199	\$89,762	\$291,704	\$2,395	\$179	\$112,670	\$57,661
Less: Prior Year Allocations		27,712	24,757	214,331	706	150	60,867	29,893
Carry-Forward		22,487	65,005	77,373	1,689	29	51,803	27,768
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		72,686	154,768	369,078	4,084	207	164,474	85,429

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Seq #	Department Name	2502 Sheriff Management	2505 Sheriff Boat Patrol	2506 Sheriff-AB 109	2507 Sheriff-Patrol	2509 Sheriff-Detention/Inmate Welfare	2512 Sheriff-Training	2611 Probation
1	Building Depreciation	\$28,006	\$48,402	\$0	\$104,492	\$764,513	\$0	\$163,785
2	Equipment Depreciation	72,276	18,453	0	536,328	79,647	0	0
3	Countywide Audit	397	150	73	838	1,143	221	226
4	1031 Human Resources	28,672	4,772	54,922	122,366	316,641	2,025	18,006
5	1051 Financial Services	12,056	2,458	16,393	40,916	105,320	2,418	7,508
6	1151 County Counsel	159,011	0	0	0	22,096	0	16,274
7	1303 General Services	41,653	6,972	0	1,607	347,119	881	41,619
8	1101 Purchasing	6,069	16,419	233	65,168	29,685	2,140	3,345
9	1601 Graphics/Courier	0	1,914	0	4,718	8,810	0	44
10	1351 ACO Major Maintenance	0	0	0	0	0	0	0
11	1551 Risk Management	1,815	768	392	4,591	122,643	15	29,704
12	1561 Information Technology	41,546	6,553	-2,210	169,368	434,896	3,543	54,649
Total Current Allocations		\$391,501	\$106,861	\$69,804	\$1,050,392	\$2,232,513	\$11,244	\$335,160
Less: Prior Year Allocations		234,271	79,966	39,741	536,287	1,945,979	9,542	548,444
Carry-Forward		157,230	26,895	30,063	514,105	286,534	1,702	-213,284
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		548,730	133,757	99,867	1,564,497	2,519,046	12,946	121,877

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Seq #	Department Name	2612 Probation- Adult Prob Service	2613 Probation- Detention	2614 Probation- Juvenile	2615 Prob Community Corrections	2701 Agriculture	2801 Sheriff- Animal Control	2811 Office of Emergency Svcs
1	Building Depreciation	\$0	\$674,642	\$0	\$0	\$2,447	\$16,663	\$5,028
2	Equipment Depreciation	30,547	14,548	1,939	0	54,099	0	0
3	Countywide Audit	534	651	413	212	729	1,136	287
4	1031 Human Resources	60,856	65,342	23,255	40,597	46,085	48,867	7,637
5	1051 Financial Services	24,532	25,435	10,188	14,355	19,131	24,041	4,841
6	1151 County Counsel	0	0	0	0	463	1,669	1,122
7	1303 General Services	0	64,462	52	0	11,550	24,054	45,499
8	1101 Purchasing	20,076	12,839	2,801	700	8,403	25,328	21,243
9	1601 Graphics/Courier	598	282	28	0	1,003	0	4,109
10	1351 ACO Major Maintenance	0	0	0	0	0	0	0
11	1551 Risk Management	233	29,020	159	187	2,615	2,263	1,012
12	1561 Information Technology	26,994	6,125	-4,016	-1,672	-1,577	8,979	2,849
Total Current Allocations		\$164,369	\$893,346	\$34,819	\$54,380	\$144,948	\$152,999	\$93,627
Less: Prior Year Allocations		52,466	836,356	34,543	16,663	147,258	197,570	101,810
Carry-Forward		111,903	56,990	276	37,717	-2,310	-44,571	-8,183
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		276,272	950,336	35,095	92,096	142,638	108,428	85,443

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Seq #	Department Name	2851 Co Clk-Recorder	2861 Sheriff-Coroner	2871 Public Guardian/Adm	2931 Habitat JPA	2951 YECA JPA	2971 PPW-Planning	2972 CC Resources
1	Building Depreciation	\$20,809	\$26,198	\$4,204	\$0	\$1,874	\$3,142	\$0
2	Equipment Depreciation	0	7,037	0	0	0	0	0
3	Countywide Audit	4,258	227	290	0	0	448	271
4	1031 Human Resources	28,241	13,665	165	0	0	25,705	8,421
5	1051 Financial Services	47,018	5,647	2,424	-3,182	-874	11,822	4,715
6	1151 County Counsel	0	1,125	44,067	366	389	-14,746	3,626
7	1303 General Services	56,625	7,906	0	0	3,940	8,200	0
8	1101 Purchasing	8,910	3,307	0	-195	0	12,683	1,167
9	1601 Graphics/Courier	309	1,349	-758	0	282	969	1,647
10	1351 ACO Major Maintenance	0	0	0	0	0	0	0
11	1551 Risk Management	2,861	1,537	43	0	5,351	543	2,609
12	1561 Information Technology	13,847	18,724	926	11,848	908	2,305	6,292
Total Current Allocations		\$182,876	\$86,720	\$51,362	\$8,837	\$11,870	\$51,070	\$28,747
Less: Prior Year Allocations		139,152	34,276	72,580	1,617	15,346	276,045	-52,421
Carry-Forward		43,724	52,444	-21,218	7,220	-3,476	-224,975	81,168
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		226,600	139,165	30,143	16,058	8,395	-173,906	109,914

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Seq #	Department Name	2973 Cannabis	2975 Building	2981 LAFCO	2991 Air Qual Mitigation	3011 Comm Serv Road Fund	3031 YCTD-YOLOBUS	3100 Aviation Ent Fund
1	Building Depreciation	\$4,056	\$0	\$8,170	\$0	\$16,493	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	Countywide Audit	528	391	0	0	1,530	0	306
4	1031 Human Resources	9,566	14,249	5,045	0	113,448	0	136
5	1051 Financial Services	7,443	7,580	2,156	-8,305	41,452	-4,506	1,274
6	1151 County Counsel	34,726	32,175	3,502	25,195	16,834	-27,015	2,514
7	1303 General Services	35,618	0	0	980	23,754	0	40,668
8	1101 Purchasing	33,654	11,011	934	0	38,362	0	1,373
9	1601 Graphics/Courier	65	209	130	0	182	0	0
10	1351 ACO Major Maintenance	0	0	0	0	0	0	0
11	1551 Risk Management	1,820	66	23	0	2,963	0	1,677
12	1561 Information Technology	5,236	24,598	9,273	261	-8,960	117	524
Total Current Allocations		\$132,712	\$90,279	\$29,233	\$18,131	\$246,058	-\$31,404	\$48,472
Less: Prior Year Allocations		70,547	-15,314	18,601	83,822	220,256	39,943	77,576
Carry-Forward		62,165	105,593	10,632	-65,691	25,802	-71,347	-29,104
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		194,877	195,871	39,865	-47,560	271,860	-102,750	19,368

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Seq #	Department Name	3201 Comm Serv Transporation	4001 American Rescue Plan Act	4011 Health Dept Emerg Med	4051 Comm Serv Env Health	4301 Child & Fam First Comm	4401 Sanitation Ent Fund	5054 DA Victim Assistance
1	Building Depreciation	\$0	\$0	\$0	\$15,833	\$0	\$4,761	\$15,637
2	Equipment Depreciation	0	0	0	6,698	0	0	0
3	Countywide Audit	9	3,264	0	1,444	0	2,046	341
4	1031 Human Resources	0	0	0	50,756	18,679	59,895	15,069
5	1051 Financial Services	74	4,692	0	27,601	13,568	40,266	6,250
6	1151 County Counsel	0	0	0	7,577	652	5,888	0
7	1303 General Services	0	0	0	0	0	22,815	0
8	1101 Purchasing	0	0	0	4,513	1,245	63,807	1,167
9	1601 Graphics/Courier	0	0	0	1,634	0	322	0
10	1351 ACO Major Maintenance	0	0	0	0	0	0	0
11	1551 Risk Management	0	0	0	1,428	155	60,487	553
12	1561 Information Technology	26	210	0	-1,008	13,905	-1,882	35,265
Total Current Allocations		\$109	\$8,166	\$0	\$116,476	\$48,204	\$258,405	\$74,282
Less: Prior Year Allocations		108	1,819	0	122,997	23,938	136,342	97,642
Carry-Forward		1	6,347	0	-6,521	24,266	122,063	-23,360
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		111	14,513	0	109,955	72,470	380,468	50,923

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Seq #	Department Name	5751 Probation-Court Wards	6051 Library	6101 Cooperative Extension	6200 Law Library	7011 Parks	7014 Tuli Mem Park & Pool	7015 Gibson House
1	Building Depreciation	\$0	\$318,477	\$2,447	\$5,298	\$251,438	\$0	\$37,942
2	Equipment Depreciation	0	0	0	0	42,883	0	0
3	Countywide Audit	87	1,506	5	0	762	84	48
4	1031 Human Resources	2,169	98,908	0	1,757	11,718	0	1,927
5	1051 Financial Services	1,339	37,918	38	1,116	9,970	674	1,020
6	1151 County Counsel	0	19,205	0	0	794	0	-1,550
7	1303 General Services	0	103,934	10,073	8,418	446,652	0	44,574
8	1101 Purchasing	0	27,428	0	0	13,831	0	934
9	1601 Graphics/Courier	0	-53	0	59	-8	0	0
10	1351 ACO Major Maintenance	0	0	0	0	0	0	0
11	1551 Risk Management	20	56,819	1,515	1,152	13,482	0	8
12	1561 Information Technology	-1,264	40,759	14	1,010	6,754	245	21
Total Current Allocations		\$2,351	\$704,902	\$14,091	\$18,811	\$798,275	\$1,003	\$84,923
Less: Prior Year Allocations		12,931	1,016,934	13,537	13,022	649,633	4,153	52,762
Carry-Forward		-10,580	-312,032	554	5,789	148,642	-3,150	32,161
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		-8,229	392,869	14,645	24,599	946,916	-2,148	117,085

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Seq #	Department Name	9991 Schools	9992 Special Districts	9993 County Museum	9998 Other	Non Allocable Dept	Subtotal	Direct Bills
1	Building Depreciation	\$0	\$0	\$0	\$206,017	\$0	\$3,288,209	\$1,975,780
2	Equipment Depreciation	0	0	0	0	0	1,285,886	0
3	Countywide Audit	0	787	0	3,000	0	153,513	0
4	1031 Human Resources	0	280	0	77	0	3,436,456	125,079
5	1051 Financial Services	30,760	56,025	0	58,791	667,471	3,017,716	416,838
6	1151 County Counsel	0	-13,517	0	161,489	0	1,576,280	1,954,766
7	1303 General Services	0	0	17,003	77,106	257,139	2,665,080	0
8	1101 Purchasing	0	6,536	0	26,846	0	771,033	57,644
9	1601 Graphics/Courier	10,009	0	0	27,221	0	103,094	105,862
10	1351 ACO Major Maintenance	0	0	0	0	-966,134	-966,134	0
11	1551 Risk Management	0	1,794	5,555	41,160	0	523,418	10,319,320
12	1561 Information Technology	10,757	35,583	0	1,964	0	826,166	9,449,913
Total Current Allocations		\$51,526	\$87,488	\$22,559	\$603,672	-\$41,523	\$16,680,716	\$24,405,203
Less: Prior Year Allocations		9,706	113,609	42,698	571,541	58,054	16,072,132	0
Carry-Forward		41,820	-26,121	-20,139	32,131	-99,577	608,584	0
Current Adjustment		0	0	0	-6,326	0	-6,326	0
Proposed Costs		93,345	61,366	2,419	629,477	-141,101	17,282,974	24,405,203

Yolo County, CA
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Revised

15142
02/26/26

Summary Schedule

Seq #	Department Name	Not Allocated	Residual Costs	Total
1	Building Depreciation	\$0	\$0	\$5,263,989
2	Equipment Depreciation	0	0	1,285,886
3	Countywide Audit	0	0	153,513
4	1031 Human Resources	0	0	3,561,535
5	1051 Financial Services	0	-0	3,434,554
6	1151 County Counsel	0	0	3,531,046
7	1303 General Services	0	0	2,665,080
8	1101 Purchasing	0	-0	828,677
9	1601 Graphics/Courier	0	0	208,956
10	1351 ACO Major Maintenance	0	0	-966,134
11	1551 Risk Management	0	-0	10,842,738
12	1561 Information Technology	0	-0	10,276,079
Total Current Allocations		\$0	-\$0	\$41,085,919
Less: Prior Year Allocations		0	0	16,072,132
Carry-Forward		0	0	608,584
Current Adjustment		0	0	-6,326
Proposed Costs		0	-0	41,688,177