



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Yolo
Woodland, California**

**Date:
Filing Ref:**

**February 6, 2025
YOL25**

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 **2024-25**. 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 **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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. Records Center |
| 2. Building Depreciation | 10. Yolo Electric ISF |
| 3. Human Resources | 11. Equipment Replacement |
| 4. Financial Services | 12. Fleet Services ISF |
| 5. County Counsel | 13. Telephone ISF |
| 6. General Services | 14. Unemployment Self-Insurance ISF |
| 7. Risk Management | 15. Dental Self-Insurance ISF |
| 8. Information Technology | 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 are no adjustments in the fiscal year 2024-25 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF YOLO

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by _____

BY Original signed by _____

Tom Haynes _____

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

**Name
Chief Financial Officer** _____

**Title
02-06-2025** _____

02-06-2025 _____

Date

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

**Negotiated by Daniel Basso
Telephone (916) 327-8905**

Yolo County, CA
Countywide Cost Allocation Plan - FY23 Actual Expenditures

11562
12/19/24

Summary Schedule

Seq #	Department Name	6051.5605 Records Center	1000 Countywide	1010 Cannabis Measure K	1011 Board of Supervisors	1021 County Administrator	1045 Health & Human Services	1081 Assessor	1201 Co Clk- Election	1306 Yolo Solar ISF
1	Building Depreciation	\$0.00	\$985.35	\$0.00	\$70,024.18	\$72,408.46	\$181,381.00	\$30,047.84	\$28,213.58	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$2,852.80	\$374,588.20	\$5,786.15	\$173,185.83	\$0.00
3	Countywide Audit	\$0.00	\$1,152.62	\$35.55	\$173.72	\$497.73	\$47,294.83	\$178.57	\$305.43	\$111.10
4	1031 Human Resources	\$0.00	\$2,058.87	\$0.00	\$23,440.06	\$30,014.54	\$965,944.76	\$37,936.13	\$13,420.75	\$1,158.05
5	1051 Financial Services	\$0.00	\$24,626.25	\$733.28	\$26,125.06	\$40,085.24	\$1,088,284.25	\$25,060.67	\$43,974.50	\$2,879.21
6	1151 County Counsel	\$0.00	\$0.00	\$0.00	\$118,568.18	\$147,647.25	\$993,708.86	\$11,732.80	\$10,802.66	\$0.00
7	1303 General Services	\$0.00	\$32,367.10	\$0.00	\$20,167.01	\$36,463.82	\$175,363.49	\$28,934.59	\$10,969.91	\$0.00
8	1101 Purchasing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	1601 Graphic and Courier	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	1351 ACO Major Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$365.39	\$256.68	\$0.00	\$0.00	\$0.00
11	1551 Risk Management	\$0.00	-\$448.07	\$0.00	\$1,780.91	\$1,693.38	\$11,895.66	\$1,331.00	\$1,958.32	\$27,349.26
12	1561 Information Technology	\$0.00	-\$69,924.59	\$243.67	\$1,194.97	-\$6,073.54	\$364,970.67	\$68,228.57	\$82,885.80	\$1,556.83
Total Current Allocations		\$0.00	-\$9,182.47	\$1,012.51	\$261,474.09	\$325,955.07	\$4,203,688.41	\$209,236.31	\$365,716.78	\$33,054.45
Less: Prior Year Allocations		\$0.00	\$21,499.63	\$319.24	\$373,392.55	\$186,399.61	\$3,183,516.50	\$326,290.70	\$354,342.49	-\$918,130.06
Carry-Forward		\$0.00	-\$30,682.10	\$693.27	-\$111,918.46	\$139,555.46	\$1,020,171.91	-\$117,054.39	\$11,374.29	\$951,184.51
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$0.00	-\$39,864.57	\$1,705.78	\$149,555.63	\$465,510.53	\$5,223,860.31	\$92,181.93	\$377,091.06	\$984,238.96

Yolo County, CA
Countywide Cost Allocation Plan - FY23 Actual Expenditures

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Summary Schedule

Seq #	Department Name	1401 Fleet Services ISF	1841 PC Replacement	1851 Telecomm ISF	1871 Unemploy Ins ISF	1881 Dental Ins ISF	1891 Pension Funding ISF	2000 Sheriff-Enh Local Law Enf	2012 Co Clk-Administration	2041 Child Support Services
1	Building Depreciation	\$15,140.14	\$0.00	\$11,958.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,312.14
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	Countywide Audit	\$526.01	\$121.20	\$121.61	\$7.68	\$84.03	\$16.56	\$616.51	\$30.70	\$428.65
4	1031 Human Resources	\$5,109.92	\$0.00	\$3,964.95	\$0.00	\$0.00	\$0.00	\$0.00	\$9,398.57	\$78,212.91
5	1051 Financial Services	\$27,929.96	\$19,732.96	\$10,298.58	\$1,367.31	\$1,680.23	\$345.01	\$9,084.00	\$5,944.45	\$49,255.71
6	1151 County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$326.36
7	1303 General Services	\$4,641.00	\$0.00	\$11,182.63	\$0.00	\$0.00	\$0.00	\$0.00	\$6,965.44	\$36,388.11
8	1101 Purchasing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	1601 Graphic and Courier	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	1351 ACO Major Maintenance	\$0.00	\$0.00	\$473.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1551 Risk Management	-\$23.53	\$0.00	\$1,171.93	\$0.00	\$0.00	\$0.00	\$0.00	-\$415.83	-\$27.20
12	1561 Information Technology	\$3,601.58	\$830.71	\$46.59	\$52.61	\$575.96	\$113.53	-\$488,526.19	-\$402.50	\$17,090.58
Total Current Allocations		\$56,925.08	\$20,684.87	\$39,217.84	\$1,427.60	\$2,340.22	\$475.10	-\$478,825.68	\$21,520.84	\$185,987.27
Less: Prior Year Allocations		\$37,646.18	\$0.00	-\$74,679.17	\$2,970.10	\$6,208.26	\$406,101.49	-\$2,079.09	\$13,403.88	\$253,026.61
Carry-Forward		\$19,278.90	\$0.00	\$113,897.01	-\$1,542.50	-\$3,868.04	-\$405,626.39	-\$476,746.59	\$8,116.96	-\$67,039.34
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$76,203.97	\$20,684.87	\$153,114.85	-\$114.90	-\$1,527.82	-\$405,151.28	-\$955,572.27	\$29,637.79	\$118,947.92

Yolo County, CA
Countywide Cost Allocation Plan - FY23 Actual Expenditures

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Summary Schedule

Seq #	Department Name	2051 District Attorney	2052 Neighborhood Court	2054 MDIC	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
1	Building Depreciation	\$109,437.48	\$168.79	\$421.96	\$12,854.18	\$10,492.18	\$17,988.19	\$0.00	\$0.00	\$11,276.91
2	Equipment Depreciation	\$74,717.71	\$0.00	\$0.00	\$0.00	\$0.00	\$19,535.06	\$0.00	\$0.00	\$5,871.76
3	Countywide Audit	\$1,963.76	\$394.23	\$343.32	\$379.76	\$479.07	\$445.62	\$48.48	\$12.52	\$64.64
4	1031 Human Resources	\$122,698.64	\$9,891.11	\$4,773.46	\$16,596.76	\$19,813.96	\$82,801.00	\$0.00	\$0.00	\$35,228.92
5	1051 Financial Services	\$133,873.55	\$6,858.66	\$4,572.49	\$20,177.40	\$32,207.05	\$86,577.93	\$920.64	\$254.45	\$25,950.52
6	1151 County Counsel	\$19,728.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	1303 General Services	\$17,679.39	\$102.68	\$2,762.99	\$0.00	\$1,381.49	\$41,703.27	\$0.00	\$0.00	\$849.43
8	1101 Purchasing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	1601 Graphic and Courier	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	1351 ACO Major Maintenance	\$1,088.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1551 Risk Management	-\$3,445.65	\$67.56	-\$49.49	-\$266.62	-\$576.46	-\$1,281.70	\$0.00	\$0.00	\$457.54
12	1561 Information Technology	\$123,279.68	-\$4,045.69	\$669.19	\$832.14	\$18,849.62	\$40,522.64	\$332.28	\$85.84	-\$3,756.83
Total Current Allocations		\$601,022.00	\$13,437.34	\$13,493.93	\$50,573.62	\$82,646.91	\$288,291.99	\$1,301.40	\$352.81	\$75,942.89
Less: Prior Year Allocations		\$763,089.89	\$18,108.78	\$29,282.90	\$54,761.85	\$52,755.03	\$222,150.18	\$772.25	\$132.37	\$72,678.91
Carry-Forward		-\$162,067.89	-\$4,671.44	-\$15,788.97	-\$4,188.23	\$29,891.88	\$66,141.81	\$529.15	\$220.44	\$3,263.98
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$438,954.11	\$8,765.89	-\$2,295.03	\$46,385.40	\$112,538.79	\$354,433.80	\$1,830.56	\$573.25	\$79,206.88

Yolo County, CA
Countywide Cost Allocation Plan - FY23 Actual Expenditures

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Summary Schedule

Seq #	Department Name	2402 Sheriff Civil Process	2502 Sheriff Management	2505 Sheriff Boat Patrol	2506 Sheriff-AB 109	2507 Sheriff-Patrol	2509 Sheriff-Detention/Inmate Welfare	2512 Sheriff-Training	2611 Probation	2612 Probation-Adult Prob Service
1	Building Depreciation	\$16,459.77	\$27,696.68	\$48,402.35	\$0.00	\$104,139.86	\$770,434.29	\$0.00	\$172,366.16	\$0.00
2	Equipment Depreciation	\$19,215.65	\$88,502.72	\$0.00	\$0.00	\$495,645.55	\$43,429.97	\$0.00	\$1,631.78	\$30,678.97
3	Countywide Audit	\$146.25	\$354.31	\$185.03	\$50.50	\$785.79	\$924.18	\$147.46	\$209.27	\$521.57
4	1031 Human Resources	\$9,535.06	\$19,616.06	\$4,329.58	\$45,592.97	\$97,151.00	\$265,276.79	\$2,179.62	\$13,250.45	\$44,393.10
5	1051 Financial Services	\$12,664.92	\$36,779.85	\$15,402.70	\$25,223.99	\$131,424.39	\$187,988.10	\$4,865.73	\$34,307.57	\$41,388.29
6	1151 County Counsel	\$0.00	\$16,644.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,671.60	\$0.00
7	1303 General Services	\$2,016.23	\$8,386.98	\$2,613.64	\$0.00	\$14,930.40	\$271,468.24	\$1,213.47	\$122,218.99	\$0.00
8	1101 Purchasing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	1601 Graphic and Courier	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	1351 ACO Major Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1551 Risk Management	\$496.27	-\$21.44	\$375.12	-\$1,205.04	-\$12,645.10	\$48,172.34	-\$103.29	\$26,669.64	\$271.47
12	1561 Information Technology	\$8,673.85	\$42,826.43	\$4,214.43	-\$2,322.65	\$81,680.86	\$219,697.38	\$2,542.78	\$49,694.06	-\$1,319.49
Total Current Allocations		\$69,208.01	\$240,786.18	\$75,522.85	\$67,339.77	\$913,112.75	\$1,807,391.30	\$10,845.78	\$424,019.52	\$115,933.91
Less: Prior Year Allocations		\$63,350.78	\$386,249.31	\$69,767.91	\$82,233.68	\$792,552.57	\$1,486,692.10	\$9,084.32	\$539,405.96	\$62,010.57
Carry-Forward		\$5,857.23	-\$145,463.13	\$5,754.94	-\$14,893.91	\$120,560.18	\$320,699.20	\$1,761.46	-\$115,386.44	\$53,923.34
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$75,065.23	\$95,323.05	\$81,277.78	\$52,445.85	\$1,033,672.94	\$2,128,090.49	\$12,607.25	\$308,633.09	\$169,857.25

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Summary Schedule

Seq #	Department Name	2613 Probation- Detention	2614 Probation- Juvenile	2615 Prob Community Corrections	2701 Agriculture	2801 Sheriff- Animal Control	2811 Office of Emergency Svcs	2851 Co Clk- Recorder	2861 Sheriff- Coroner	2871 Public Guardian/Adm
1	Building Depreciation	\$674,642.29	\$0.00	\$0.00	\$4,405.02	\$16,800.91	\$5,173.00	\$31,805.68	\$25,908.81	\$6,425.81
2	Equipment Depreciation	\$34,557.12	\$10,219.96	\$0.00	\$44,036.66	\$0.00	\$0.00	\$346.05	\$6,142.66	\$0.00
3	Countywide Audit	\$567.41	\$473.55	\$239.57	\$689.24	\$987.79	\$220.58	\$3,505.14	\$191.50	\$763.57
4	1031 Human Resources	\$50,657.83	\$22,017.04	\$31,580.60	\$35,050.90	\$31,268.44	\$6,433.85	\$21,672.86	\$10,348.04	\$16,320.82
5	1051 Financial Services	\$51,326.45	\$23,303.22	\$25,220.23	\$41,294.75	\$51,077.56	\$18,286.84	\$92,382.52	\$11,816.97	\$36,726.61
6	1151 County Counsel	\$0.00	\$0.00	\$0.00	\$81.59	\$0.00	\$0.00	\$81.59	\$0.00	\$193,864.14
7	1303 General Services	\$43,265.03	\$0.00	\$0.00	\$28,878.26	\$29,660.12	\$11,730.53	\$18,972.98	\$8,970.38	\$0.00
8	1101 Purchasing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	1601 Graphic and Courier	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	1351 ACO Major Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$590.24	\$0.00	\$0.00	\$0.00
11	1551 Risk Management	\$24,079.02	-\$139.37	\$161.09	-\$371.45	\$623.08	\$719.74	\$2,218.38	\$980.87	-\$491.82
12	1561 Information Technology	\$3,266.20	\$479.44	-\$1,844.82	\$6,274.83	\$6,455.23	\$10,377.97	\$22,481.15	\$9,333.04	\$11,238.67
Total Current Allocations		\$882,361.35	\$56,353.85	\$55,356.67	\$160,339.80	\$136,873.12	\$53,532.75	\$193,466.35	\$73,692.27	\$264,847.80
Less: Prior Year Allocations		\$901,458.16	\$72,886.62	\$0.00	\$131,379.52	\$211,623.71	\$37,009.15	\$123,419.71	\$100,398.71	\$100,999.51
Carry-Forward		-\$19,096.81	-\$16,532.77	\$0.00	\$28,960.28	-\$74,750.59	\$16,523.60	\$70,046.64	-\$26,706.44	\$163,848.29
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$863,264.54	\$39,821.08	\$55,356.67	\$189,300.08	\$62,122.53	\$70,056.34	\$263,513.00	\$46,985.83	\$428,696.09

Yolo County, CA
Countywide Cost Allocation Plan - FY23 Actual Expenditures

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Summary Schedule

Seq #	Department Name	2931 Habitat JPA	2951 YECA JPA	2971 PPW-Planning	2972 CC Resources	2973 Cannabis	2975 Building	2981 LAFCO	2991 Air Qual Mitigation	3011 Comm Serv Road Fund
1	Building Depreciation	\$0.00	\$42,499.20	\$3,291.78	\$0.00	\$4,173.18	\$0.00	\$12,885.39	\$0.00	\$17,281.84
2	Equipment Depreciation	\$0.00	\$0.00	\$4,341.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	Countywide Audit	\$88.48	\$326.03	\$394.31	\$313.91	\$171.30	\$202.41	\$65.45	\$70.30	\$967.99
4	1031 Human Resources	\$0.00	\$0.00	\$23,330.22	\$7,335.84	\$9,960.53	\$21,549.36	\$1,474.64	\$0.00	\$112,698.29
5	1051 Financial Services	\$1,215.47	\$6,222.26	\$25,450.67	\$18,277.52	\$13,889.69	\$14,411.88	\$3,165.87	\$1,084.46	\$72,800.09
6	1151 County Counsel	\$163.18	\$1,050.23	-\$3,216.61	\$22,426.81	-\$81,718.01	-\$800.00	\$7,086.12	-\$19,383.73	\$17,405.52
7	1303 General Services	\$0.00	\$2,987.01	\$20,974.60	\$0.00	\$4,785.58	\$4,986.18	\$256.70	\$0.00	\$57,304.40
8	1101 Purchasing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	1601 Graphic and Courier	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	1351 ACO Major Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$476.16	\$0.00	\$0.00	\$0.00	\$0.00
11	1551 Risk Management	\$0.00	\$5,438.79	-\$128.30	\$2,516.55	-\$1,894.81	\$297.45	\$36.57	\$0.00	-\$4,130.19
12	1561 Information Technology	\$187.42	\$2,234.61	\$2,955.15	\$9,479.85	-\$6,448.37	\$15,056.03	-\$924.36	\$481.81	\$8,737.08
Total Current Allocations		\$1,654.55	\$60,758.14	\$77,393.50	\$60,350.49	-\$56,604.76	\$55,703.29	\$24,046.37	-\$17,747.17	\$283,065.02
Less: Prior Year Allocations		\$3,917.73	\$120,380.42	\$123,375.47	\$4,254.55	-\$65,411.88	\$0.00	\$13,000.80	\$21,880.88	\$137,272.63
Carry-Forward		-\$2,263.18	-\$59,622.28	-\$45,981.97	\$56,095.94	\$8,807.12	\$0.00	\$11,045.57	-\$39,628.05	\$145,792.39
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		-\$608.63	\$1,135.86	\$31,411.54	\$116,446.43	-\$47,797.64	\$55,703.29	\$35,091.94	-\$57,375.21	\$428,857.40

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Summary Schedule

Seq #	Department Name	3031 YCTD- YOLOBUS	3100 Aviation Ent Fund	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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,833.11	\$0.00	\$4,785.82	\$16,539.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,855.57	\$0.00	\$0.00	\$0.00
3	Countywide Audit	\$92.92	\$330.41	\$9.29	\$3,031.06	\$0.00	\$1,442.11	\$752.66	\$1,864.07	\$460.42
4	1031 Human Resources	\$0.00	\$793.10	\$0.00	\$1,194.56	\$0.00	\$61,081.65	\$3,468.51	\$71,825.68	\$17,721.28
5	1051 Financial Services	-\$1,818.67	\$5,090.79	\$176.46	\$3,659.57	\$0.00	\$63,361.88	\$11,017.12	\$79,335.87	\$12,506.39
6	1151 County Counsel	\$19,379.32	\$0.00	\$0.00	\$0.00	\$0.00	\$7,244.58	\$407.96	\$36,675.94	\$0.00
7	1303 General Services	\$0.00	\$31,923.71	\$23.34	\$0.00	\$0.00	\$14,958.53	\$0.00	\$12,526.79	\$0.00
8	1101 Purchasing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	1601 Graphic and Courier	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	1351 ACO Major Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1551 Risk Management	\$0.00	\$6,314.07	\$0.00	\$0.00	\$0.00	-\$224.08	-\$214.44	\$15,084.65	\$7.14
12	1561 Information Technology	\$636.88	\$1,862.56	\$63.69	\$1,427.58	\$0.00	\$16,713.87	-\$4,885.07	\$11,420.94	\$15,931.40
Total Current Allocations		\$18,290.45	\$46,314.66	\$272.77	\$9,312.77	\$0.00	\$228,267.23	\$10,546.73	\$233,519.76	\$63,165.63
Less: Prior Year Allocations		\$123,705.43	-\$116,867.75	\$59.69	\$10.38	\$323,398.24	\$181,202.06	\$8,693.02	-\$154,675.46	\$42,248.98
Carry-Forward		-\$105,414.98	\$163,182.41	\$213.08	\$9,302.39	-\$323,398.24	\$47,065.17	\$1,853.71	\$388,195.22	\$20,916.65
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		-\$87,124.54	\$209,497.06	\$485.85	\$18,615.17	-\$323,398.24	\$275,332.39	\$12,400.43	\$621,714.98	\$84,082.28

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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	9991 Schools	9992 Special Districts
1	Building Depreciation	\$0.00	\$318,726.02	\$4,405.02	\$5,681.55	\$247,174.55	\$0.00	\$41,103.74	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$44,722.27	\$0.00	\$0.00	\$0.00	\$0.00
3	Countywide Audit	\$90.50	\$1,446.84	\$8.48	\$111.51	\$629.84	\$57.37	\$25.86	\$2,757.33	\$8,137.44
4	1031 Human Resources	\$3,071.54	\$76,258.37	\$0.00	\$314.51	\$9,970.05	\$0.00	\$314.51	\$0.00	\$0.00
5	1051 Financial Services	\$3,958.46	\$125,059.51	\$167.89	\$2,195.00	\$37,562.20	\$1,297.75	\$1,781.91	\$70,744.27	\$163,387.52
6	1151 County Counsel	\$0.00	\$24,981.62	\$0.00	\$0.00	\$1,218.64	-\$200.00	\$0.00	\$0.00	\$16,196.16
7	1303 General Services	\$0.00	\$111,916.11	\$9,649.46	\$1,358.16	\$90,613.87	\$0.00	\$0.00	\$0.00	\$0.00
8	1101 Purchasing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	1601 Graphic and Courier	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	1351 ACO Major Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,882.08	\$0.00	\$0.00
11	1551 Risk Management	-\$174.90	\$58,167.89	\$1,543.87	\$1,180.53	\$2,573.41	\$0.00	\$7.80	\$0.00	-\$2,930.00
12	1561 Information Technology	\$2,275.38	\$23,464.17	\$58.15	\$726.61	\$4,498.32	\$393.20	\$703.07	\$18,898.62	\$110,915.56
Total Current Allocations		\$9,220.97	\$740,020.53	\$15,832.87	\$11,567.87	\$438,963.15	\$1,548.32	\$51,818.97	\$92,400.22	\$295,706.68
Less: Prior Year Allocations		\$24,105.42	\$829,869.60	\$7,267.20	\$16,282.99	\$318,024.63	\$293.28	\$1,162.25	\$49,782.54	\$2,296,671.82
Carry-Forward		-\$14,884.45	-\$89,849.07	\$8,565.67	-\$4,715.12	\$120,938.52	\$1,255.04	\$50,656.72	\$42,617.68	-\$2,000,965.14
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		-\$5,663.48	\$650,171.47	\$24,398.55	\$6,852.75	\$559,901.67	\$2,803.37	\$102,475.69	\$135,017.89	-\$1,705,258.45

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Seq #	Department Name	9993 County Museum	9998 Other	Non Allocable Dept	1501 County Surveyor	Residual Costs	Total
1	Building Depreciation	\$0.00	\$207,681.47	\$0.00	\$0.00	\$0.00	\$3,423,832.96
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,527,864.13
3	Countywide Audit	\$0.00	\$1,918.61	\$0.00	\$0.00	\$0.00	\$92,563.52
4	1031 Human Resources	\$0.00	\$1,194.56	\$0.00	\$0.00	\$0.00	\$2,612,695.53
5	1051 Financial Services	\$0.00	\$87,596.43	\$539,291.80	\$18.54	-\$0.00	\$3,893,188.69
6	1151 County Counsel	\$0.00	\$285,433.58	\$0.00	\$0.00	-\$0.00	\$1,851,209.66
7	1303 General Services	\$13,604.92	\$20,817.62	\$601,087.79	\$0.00	-\$0.00	\$1,992,022.37
8	1101 Purchasing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	1601 Graphic and Courier	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	1351 ACO Major Maintenance	\$0.00	\$228.16	-\$1,444,863.86	\$0.00	\$0.00	-\$1,433,503.16
11	1551 Risk Management	\$0.00	\$16,700.13	\$0.00	\$0.00	-\$0.00	\$231,132.66
12	1561 Information Technology	\$0.00	\$16,626.13	\$0.00	\$0.00	\$0.00	\$880,473.74
Total Current Allocations		\$13,604.92	\$638,196.69	-\$304,484.27	\$18.54	-\$0.00	\$15,071,480.10
Less: Prior Year Allocations		\$69,496.00	\$478,454.15	\$35,813.00	\$0.00	\$0.00	\$15,448,151.44
Carry-Forward		-\$55,891.08	\$159,742.54	-\$340,297.27	\$0.00	\$0.00	-\$508,434.72
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		-\$42,286.17	\$797,939.23	-\$644,781.54	\$18.54	-\$0.00	\$14,563,045.38