

## **Disallowance of Costs Process Overview**

As discussed in the process, “Allowability of Costs Process Overview”, all cost transactions are reviewed and validated. If and when they are recognized to be disallowed, these costs are moved to Fund 001 WSI Unrestricted General Fund. This general ledger fund is supported by Worksystems’ bank account Unrestricted Account Umpqua Bank. These funds are segregated from our operating, money market, and other accounts at the bank. Additionally, we have other unrestricted funding that can be used to cover expenses that are disallowed under federal, state, county, or other governmental programs.