



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Tuolumne
Sonora, California**

**Date: November 2, 2007
Filing Ref: TUO08**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2007-08** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from 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 the **2005-06** fiscal year and as estimated costs for the **2007-08** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2007**, 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. Self Insurance (ISF) |
| 2. County Administrative Officer | 10. Purchasing (ISF) |
| 3. Human Resources | 11. Telecommunications (ISF) |
| 4. Auditor-Controller | 12. Unemployment Insurance (ISF) |
| 5. Revenue Recovery | 13. Employee Group Insurance (ISF) |
| 6. Facilities Management | 14. Employee Leave Liability (ISF) |
| 7. Information Systems and Services | 15. Post Retirement Insurance (ISF) |
| 8. County Counsel | |

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 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 costs of the county departments 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 that was 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 the 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 of 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 OMB Circular A-87, 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: None.

SECTION IV: ACCEPTANCE

COUNTY OF TUOLUMNE

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

Original Signed By

Original Signed By

Deborah Russell

Michael J. Havey, Chief

Name

Bureau of Payments

Auditor-Controller

Division of Accounting and Reporting

Title

November 2, 2007

November 7, 2007

Date

Date

Negotiated by David Smart

Telephone (916) 322-9437

cc: State and Federal Agencies

Attachment

TUOLUMNE COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	101100 B.O.S.	305100 JAMESTOWN	109100 EC DEV &	109200 CO FILM	102300 ASSES/REC	102310 MICRGRAPH	102335 ARCHIVES	102340 A-AB719	105100 ELECTIONS	108100 PLANT AQU
BUILD USE ALLOW	\$7,615				\$23,658					
EQUIP USE ALLOW	5,713			248	1,664	11,669	4,182	14,614	13,737	
101300 CO ADMIN	1,728	1,573	1,084	201	(8,271)		288	65	3,706	173,472
104100 HUMAN RES	4,283	1,223			11,626		612		1,835	
102100 AUDITOR	3,753	3,065	994	1,087	24,073	523	1,088	404	9,909	3,005
102200 TREASURER	858	798	73	448	1,764	252	333	145	2,844	1,490
102400 REV REC										
107100 FAC MGMT	41,362	25			128,508		11,960		20,936	
110500 ISS	33,997	892			62,765		8,513		1,338	
103100 CO COUNSL	69,078	(60,034)			5,277				143	
Total Allocated	\$168,387	\$(52,458)	\$2,151	\$1,984	\$251,064	\$12,444	\$26,976	\$15,228	\$54,448	\$177,967
Roll Forward	(30,801)	(53,875)	434	1,731	45,659	(6,564)	8,858	(2,214)	(26,048)	66,944
Proposed costs	\$137,586	\$(106,333)	\$2,585	\$3,715	\$296,723	\$5,880	\$35,834	\$13,014	\$28,400	\$244,911

TUOLUMNE COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	108300 CRIM FAC	108200 CRT CONST	110600 SURVEYOR	8000'S COURTS	201100 GR JURY	201150 LAW LIBRA	201900 CTS-G/F	201200 D.A.	201340 DCSS	201210 VICT WIT
BUILD USE ALLOW			\$2,480	\$51,930						
EQUIP USE ALLOW			11,457					28,179		4,059
101300 CO ADMIN			1,076		62			4,864	5,488	528
104100 HUMAN RES			2,448					9,790	16,368	1,835
102100 AUDITOR	14,162	362	4,978	18,176	6,982		30,754	9,197	7,755	1,870
102200 TREASURER			794	8,796	3,877		470	1,896	726	521
102400 REV REC				92,363						
107100 FAC MGMT			11,983	151,963		3,198	36,653	29,539	55,557	7,104
110500 ISS			11,460				5,095	80,595	43,353	4,705
103100 CO COUNSL			3,857				96	71		
Total Allocated	\$14,162	\$362	\$50,533	\$323,228	\$10,921	\$3,198	\$73,068	\$164,131	\$129,247	\$20,622
Roll Forward	(2,535)	(101)	8,877	(50,399)	8,701	1,705	5,755	12,754	22,260	596
Proposed costs	\$11,627	\$261	\$59,410	\$272,829	\$19,622	\$4,903	\$78,823	\$176,885	\$151,507	\$21,218

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Consolidated

Central Svc Departments	201220 SPOUSAL	201240 STAT RAPE	201400 PUB DEF	202100 SHER COR	202102 SHER HOMO	202200 SHER COMM	203100 JAIL	202400 SHER-COPY	202300 ANTI-DRUG	203200 PROB DEPT
BUILD USE ALLOW				\$50,990		\$2,774	\$63,216			\$8,489
EQUIP USE ALLOW	1,324	1,038	12,314	270,506		11,398	68,442	754	16,260	40,105
101300 CO ADMIN	138	121	2,034	19,745		2,856	9,451	1,444	2,093	6,483
104100 HUMAN RES	612	1,223	4,283	41,608		6,731	26,923	4,895	4,283	20,192
102100 AUDITOR	483	680	3,937	39,647		6,784	18,394	2,649	5,313	17,265
102200 TREASURER	77	179	735	8,809		1,755	3,907	410	1,533	3,561
102400 REV REC			5,741	5,741						33,024
107100 FAC MGMT			19,543	154,461		6,146	140,038		5,926	78,904
110500 ISS	446	892	22,836	218,288		18,161	62,094	3,570	7,824	82,176
103100 CO COUNSL			286	16,068						7,191
Total Allocated	\$3,080	\$4,133	\$71,709	\$825,863		\$56,605	\$392,465	\$13,722	\$43,232	\$297,390
Roll Forward	1,053	(4,369)	17,043	(15,742)	(3,684)	(22,410)	83,241	1,643	7,146	(2,547)
Proposed costs	\$4,133	\$(236)	\$88,752	\$810,121	\$(3,684)	\$34,195	\$475,706	\$15,365	\$50,378	\$294,843

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Central Svc Departments	203400 JAIL REM	204100 CO FIRE	206100 AG COMM	206200 AIR POLLU	207200 LAFCO	207100 CDD	207300 ANIM CONT	1125-207950 F&W	1101-301100PW AD	1101-301105 ENGI
BUILD USE ALLOW			\$7,542			\$13,393			\$70,117	
EQUIP USE ALLOW	55		9,776	658		53,450	20,199			
101300 CO ADMIN		8,895	1,534	486		7,251	1,797	104	1,379	1,274
104100 HUMAN RES		3,060	4,895			21,875	5,507		12,849	
102100 AUDITOR		20,235	3,959	1,643		18,822	6,917	385	7,852	1,013
102200 TREASURER		5,039	986	431		3,592	1,951	17	2,212	
102400 REV REC										
107100 FAC MGMT		381	13,425			60,858	30,864		338,754	
110500 ISS		8,418	26,545			113,458	9,171		104,419	
103100 CO COUNSL		429	2,215		1,027	14,813	239		5,383	
Total Allocated	\$55	\$46,457	\$70,877	\$3,218	\$1,027	\$307,512	\$76,645	\$506	\$542,965	\$2,287
Roll Forward		23,049	11,949		945	21,191	24,707	45	142,799	436
Proposed costs	\$55	\$69,506	\$82,826	\$3,218	\$1,972	\$328,703	\$101,352	\$551	\$685,764	\$2,723

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Central Svc Departments	1101-301110 ENPG	1101-301115 ENTR	1101-301200PW RD	1101-301300 RD	1140-401100 HLTH	1140-401130 TOB	1140-401200 ENV	1140-401250 SW	1140-401260 LPA	1140-502200 CCS
BUILD USE ALLOW										
EQUIP USE ALLOW							\$3,638			
101300 CO ADMIN	940	525	13,598		9,762	364	2,723	(19,564)		512
104100 HUMAN RES			24,475		18,449	1,223	7,955			
102100 AUDITOR	748	417	32,866	574	19,302	1,231	9,443	10	8	932
102200 TREASURER			9,513	358	4,163	291	1,824			252
102400 REV REC										
107100 FAC MGMT					9,986		17,574			
110500 ISS			25,099		36,619	983	31,694			
103100 CO COUNSL			4,382		(4,930)		(445)			
Total Allocated	\$1,688	\$942	\$109,933	\$932	\$93,351	\$4,092	\$74,406	\$(19,554)	\$8	\$1,696
Roll Forward	180	256	34,540	855	8,850	414	26,459	6,132	(49)	593
Proposed costs	\$1,868	\$1,198	\$144,473	\$1,787	\$102,201	\$4,506	\$100,865	\$(13,422)	\$(41)	\$2,289

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Central Svc Departments	1145-401295 B/H	1145-401300 M/H	1145-401400 A/D	1145-401600 PERI	202135 SHER EMER	1130-404100 SW	501100/50 DSS	505100 V.S.O.	1150-502300 C/A	602100 LIBRARY
BUILD USE ALLOW										
EQUIP USE ALLOW						\$827				\$38,695
101300 CO ADMIN	2,500	13,177	2,263	460	32,569	33,036	22,976	1,470		53,329
104100 HUMAN RES	3,671					1,223	71,591	339		3,372
102100 AUDITOR	1,987	16,324	2,218	583	56	4,194	41,048	1,163		7,116
102200 TREASURER		2,498	166	103		1,183	15,979	1,379		11,580
102400 REV REC								397		2,887
107100 FAC MGMT	10,693	8,965				3,995	57,447	926		111,507
110500 ISS	14,020	(2,148)				4,046	486,569	1,485		39,492
103100 CO COUNSL		(410)				(137)	44,768			786
Total Allocated	\$32,871	\$38,406	\$4,647	\$1,146	\$32,625	\$48,367	\$740,378	\$7,159		\$268,764
Roll Forward		447	731	235	(33,646)	7,457	(93,081)	188	(715)	19,696
Proposed costs	\$32,871	\$38,853	\$5,378	\$1,381	\$(1,021)	\$55,824	\$647,297	\$7,347	\$(715)	\$288,460

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Central Svc Departments	603100 FARM ADV	701100 RECREATN	701400 YTH CENTR	701300 ST PARK	202500 BOAT PAT	5510 LIAB INSUR	5520 UNEMP INS	5530 TELECOMMO	5540 WORKS COMP	5550 PURCHASING
BUILD USE ALLOW	\$572	\$378	\$20,327		\$1,387					
EQUIP USE ALLOW	4,907	14,197	6,388	3,331	28,089					\$1,950
101300 CO ADMIN	480	2,313	689	424	1,005	3,522	438	1,607	12,802	40,874
104100 HUMAN RES	1,530	4,130	2,202	612	1,835	20,548			49,737	1,223
102100 AUDITOR	2,161	10,680	2,138	2,132	3,456	3,383	440	2,092	10,854	2,605
102200 TREASURER	705	2,473	530	679	1,179	363	34	414	278	427
102400 REV REC										
107100 FAC MGMT	16,122	55,666	32,444	13,210	11,355					
110500 ISS	8,849	12,141	1,606	446	6,251					10,599
103100 CO COUNSL		1,532						(79,650)		2,954
						(131,368)				
Total Allocated	\$35,326	\$103,510	\$66,324	\$20,834	\$54,557	\$(103,552)	\$912	\$(75,537)	\$73,671	\$60,632
Roll Forward	9,247	31,519	26,570	(4,825)	6,269	(38,185)	247	(177,199)	58,116	56,212
Proposed costs	\$44,573	\$135,029	\$92,894	\$16,009	\$60,826	\$(141,737)	\$1,159	\$(252,736)	\$131,787	\$116,844

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Central Svc Departments	5560 EMP INSUR	4410-733010 HOSP	4420-303100 TRAN	4430/4440 AIRPTS	4450-402100 AMBU	4470-917255 TCPA	448-402300 VNA	MEMORIAL HALLS	1240-1740 SP DIS	1810-207400 CEME
BUILD USE ALLOW			\$496							
EQUIP USE ALLOW								671		
101300 CO ADMIN	17,468	251,931	3,520	1,172	3,692	124,891	10,945		652	201
104100 HUMAN RES		148,688	2,448	2,448			20,810			
102100 AUDITOR	16,787	140,756	4,784	5,045	13,536	1,995	18,652		3,435	842
102200 TREASURER	2,029	38,396	444	1,405	3,570	282	6,264		875	504
102400 REV REC		80,925			12,269		(179)			
107100 FAC MGMT		723,244	2,397	4,666	7,783		10,891	126,171		
110500 ISS		524,889	8,700	12,886	(3,315)	(2,000)	51,734			
103100 CO COUNSL		(3,151)	(840)	(14)	(90)				71	
Total Allocated	\$36,284	\$1,905,678	\$21,949	\$27,608	\$37,445	\$125,168	\$119,117	\$126,842	\$5,033	\$1,547
Roll Forward	2,698	493,261	(580)	8,360	25,411	81,659	53,262	54,600	8,079	1,172
Proposed costs	\$38,982	\$2,398,939	\$21,369	\$35,968	\$62,856	\$206,827	\$172,379	\$181,442	\$13,112	\$2,719

TUOLUMNE COUNTY, CALIFORNIA
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Allocated Costs by Department
Consolidated

Central Svc Departments	207900 PUB GUARD	ALL OTHER	Subtotal	Direct Billed	Unallocated	Total
BUILD USE ALLOW			\$370,474			\$370,474
EQUIP USE ALLOW		103	714,286			714,286
101300 CO ADMIN		(543)	850,584	148,986	54,892	1,054,462
104100 HUMAN RES		2,477	604,510	153,245		757,755
102100 AUDITOR		23,142	711,930	267,640	112,432	1,092,002
102200 TREASURER		22,214	183,958		358,823	542,781
102400 REV REC		5,509	235,393	315,769		551,162
107100 FAC MGMT		177,444	2,761,173	930,196		3,691,369
110500 ISS		29,193	2,143,554	445,640		2,589,194
103100 CO COUNSL		169,262	145,555	598,865	189,772	934,192
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Total Allocated	\$428,801	\$8,721,417	\$2,860,341	\$715,919	\$12,297,677	
Roll Forward	239,701	1,213,368			1,213,368	
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Proposed costs	\$668,502	\$9,934,785	\$2,860,341	\$715,919	\$13,511,045	
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