



BETTY T. YEE
California State Controller
Division of Accounting and Reporting

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Tuolumne
Sonora, California

Date: September 26, 2016
Filing Ref: TUO17

Pursuant to federal Office of Management and Budget (OMB) 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2016-17** 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 the **Summary Schedule** (attached) are formally approved as actual costs for the **2014-15** fiscal year and as estimated costs for the **2016-17** 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, 2016**, 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 | 10. Liability Insurance (ISF) |
| 2. County Administrative Office | 11. Purchasing and Special Services (ISF) |
| 3. Human Resources | 12. Telecommunications (ISF) |
| 4. Auditor-Controller | 13. Unemployment Insurance (ISF) |
| 5. Revenue Recovery | 14. Employee Group Insurance (ISF) |
| 6. Facilities Management | 15. Employee Leave Liability (ISF) |
| 7. Information Systems & Services | 16. Post Retirement Insurance (ISF) |
| 8. County Counsel | 17. Fleet/Radio Services (ISF) |
| 9. Workers' Compensation (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 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 2 CFR Part 225, 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 2016-17 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF TUOLUMNE

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Deborah Bautista

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting**

Name

County Clerk/Auditor-Controller

Title

9-29-2016

10-4-2016

Date

Date

**Negotiated by Sandeep Singh
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment

Tuolumne County
OMB A-87 Cost Allocation Plan for Use in FY 2016/2017

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Summary Schedule

Department	101100 BOARD OF SUPERVISOR S	305100 JAMESTOW N MINE	109100 EC DEV & PROMO	109200 COUNTY FILM COMMISSIO	102300 ASSESSOR/ RECORDER	102310 MICROGRA PHICS	102335 ARCHIVES	102340 ASSESSOR- AB 719	105100 ELECTIONS	108100 PLANT ACQUISITIO N
1 BUILDING USE ALLOW	\$7,669	\$0	\$0	\$0	\$23,828	\$0	\$0	\$0	\$10,030	\$0
2 EQUIPMENT USE	3,678	755	0	0	7,432	4,892	6,780	0	1,046	0
3 101300 CO ADMIN OFFICER	1,681	60	2,731	0	3,645	347	395	122	805	14,907
4 104100 HUMAN RESOURCES	3,695	0	0	0	8,621	0	616	0	616	0
5 102100 AUDITOR-CONTROLLER	5,912	510	8,291	0	13,464	824	2,113	472	4,186	360
6 102200 TREAS-TAX COLLECTOR	274	324	1,733	0	1,166	537	324	61	2,098	0
7 102400 REVENUE RECOVERY	0	0	0	0	0	0	0	0	0	0
8 107100 FACILITIES MAINT	12,189	42	(1,258)	0	37,872	0	19,005	0	15,941	0
9 110500 INFO SYSTEMS &TECH	9,415	0	1,574	0	23,943	0	416	0	5,137	0
10 103100 COUNTY COUNSEL	25,432	0	607	0	3,937	0	0	0	205	0
Total Current Allocations	69,945	1,692	13,678	0	123,907	6,601	29,649	655	40,064	15,268
Less: Prior Year Allocations	113,673	2,379	22,137	0	147,981	9,134	23,328	0	81,143	13,015
Carry-Forward	(43,728)	(687)	(8,459)	0	(24,074)	(2,533)	6,321	0	(41,079)	2,253
Proposed Costs	\$26,216	\$1,004	\$5,219	\$0	\$99,833	\$4,069	\$35,971	\$655	\$(1,015)	\$17,520

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Department	108300 CRIMINAL JUSTICE FAC	108200 COURTHOU SE CONSTRUC	110600 SURVEYOR	110950 RIM FIRE 2013	8000'S COURTS	201100 GRAND JURY	201150 LAW LIBRARY	201900 COURTS- GENERAL	201200 DISTRICT ATTORNEY	201245 VIOLENCE AGAINST WOMEN
1 BUILDING USE ALLOW	\$0	\$0	\$3,166	\$0	\$52,179	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT USE	0	0	3,442	0	0	0	0	0	12,110	0
3 101300 CO ADMIN OFFICER	0	0	0	608	0	91	0	2,190	4,624	0
4 104100 HUMAN RESOURCES	0	0	1,232	0	0	0	0	0	9,237	0
5 102100 AUDITOR-CONTROLLER	1,496	445	0	687	(23,607)	5,099	650	3,575	12,178	0
6 102200 TREAS-TAX COLLECTOR	0	0	0	264	1,450	7,400	801	0	1,987	0
7 102400 REVENUE RECOVERY	0	0	0	0	(4,995)	0	0	0	0	0
8 107100 FACILITIES MAINT	0	0	7,809	0	146,972	0	2,949	0	50,950	0
9 110500 INFO SYSTEMS & TECH	0	0	832	0	0	0	0	325	39,761	0
10 103100 COUNTY COUNSEL	0	0	0	0	441	0	0	0	479	0
Total Current Allocations	1,496	445	16,480	1,558	172,440	12,589	4,400	6,089	131,325	0
Less: Prior Year Allocations	1,392	316	16,454	0	271,161	1,962	5,142	10,150	114,686	0
Carry-Forward	104	129	26	0	(98,721)	10,627	(742)	(4,061)	16,639	0
Proposed Costs	\$1,600	\$574	\$16,505	\$1,558	\$73,719	\$23,217	\$3,659	\$2,029	\$147,965	\$0

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Department	1160-201340 CHILD SUPPORT SVCS	201210 VICTI/WIT PROG	201220 SPOUSAL ABUSER PROT	201240 STAT RAPE VERTICAL PRG	201400 PUBLIC DEFENDER	202100-135 SHERIFF- CORONER	202102 SHERIFF HOMOCIDE INVEST	202175 SHERIFF- COURTRM	202200 SHERIFF- COMMO	203100 COUNTY JAIL
1 BUILDING USE ALLOW	\$0	\$0	\$0	\$0	\$0	\$44,436	\$0	\$0	\$0	\$72,572
2 EQUIPMENT USE	0	3,239	0	0	362	232,917	0	0	18,156	10,955
3 101300 CO ADMIN OFFICER	0	620	0	289	2,312	25,541	0	2,671	3,897	14,900
4 104100 HUMAN RESOURCES	0	1,847	0	616	4,003	41,565	0	0	7,389	28,942
5 102100 AUDITOR-CONTROLLER	0	3,631	0	1,860	6,633	61,595	0	2,632	9,429	33,096
6 102200 TREAS-TAX COLLECTOR	0	436	0	487	588	7,704	0	0	1,774	3,396
7 102400 REVENUE RECOVERY	0	0	0	0	22,779	0	0	0	0	0
8 107100 FACILITIES MAINT	11,292	0	0	0	21,316	105,389	1,294	0	0	323,117
9 110500 INFO SYSTEMS & TECH	300	2,222	0	416	9,523	98,265	0	0	13,034	32,536
10 103100 COUNTY COUNSEL	0	0	0	0	6	4,851	0	0	0	0
Total Current Allocations	11,592	11,996	0	3,668	67,522	622,264	1,294	5,302	53,680	519,514
Less: Prior Year Allocations	9,053	13,462	85	5,191	59,918	527,932	466	13,963	57,008	576,065
Carry-Forward	2,539	(1,466)	(85)	(1,523)	7,604	94,332	828	(8,661)	(3,328)	(56,551)
Proposed Costs	\$14,131	\$10,529	\$(85)	\$2,145	\$75,126	\$716,596	\$2,122	\$(3,358)	\$50,351	\$462,962

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Department	202400 SHERIFF- COPY PROG	202300 TUOLUMNE NARC TEAM	203200 PROBATION DEPT	203400 JAIL REMOVAL	1107-204100 CO FIRE DEPT	206100 AGRI- WEIGHTS & MEASURES	206200 AIR POLLUTION CONTROL	207200 LAFCO	207100 CDD- COMM DEV DEPT	207300 ANIMAL CONTROL
1 BUILDING USE ALLOW	\$0	\$0	\$9,055	\$0	\$0	\$6,880	\$0	\$0	\$21,844	\$0
2 EQUIPMENT USE	0	20,496	45,981	0	0	2,930	9,172	0	14,849	5,790
3 101300 CO ADMIN OFFICER	0	1,919	11,446	0	9,622	1,375	2,148	0	9,769	2,313
4 104100 HUMAN RESOURCES	0	1,847	21,552	0	1,847	3,079	1,232	0	15,241	5,542
5 102100 AUDITOR-CONTROLLER	0	6,378	31,013	0	17,963	6,380	4,944	206	45,198	11,532
6 102200 TREAS-TAX COLLECTOR	0	1,774	4,491	0	6,112	659	710	81	2,818	1,774
7 102400 REVENUE RECOVERY	0	0	96,977	0	0	0	0	0	0	0
8 107100 FACILITIES MAINT	0	12,513	113,639	0	36,980	11,717	0	0	53,879	34,930
9 110500 INFO SYSTEMS &TECH	0	2,946	42,989	0	1,728	6,476	832	0	100,250	9,363
10 103100 COUNTY COUNSEL	0	0	1,464	0	409	652	217	(696)	898	422
Total Current Allocations	0	47,873	378,606	0	74,662	40,147	19,254	(409)	264,745	71,665
Less: Prior Year Allocations	627	64,667	387,132	55	77,478	44,561	14,059	(152)	214,547	93,847
Carry-Forward	(627)	(16,794)	(8,526)	(55)	(2,816)	(4,414)	5,195	(257)	50,198	(22,182)
Proposed Costs	\$(627)	\$31,079	\$370,079	\$(55)	\$71,846	\$35,733	\$24,449	\$(665)	\$314,943	\$49,484

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Department	207975 CODE COMPLIANC E DEPT	1125-207950 FISH & WILDLIFE	1101-301100 PUB WKS- ADM & ENG	1101-301105 ENGINEERI NG	1101-301110 ENGINEERI NG PROJ	1101-301115 TRAFFIC & ENGINRNG	1101-301200 PUB WKS- ROAD MAJNT	1101-301300 ROAD CONSTRUC TION	301450 SPECIAL DEPT ADMIN	1140-401100 HEALTH
1 BUILDING USE ALLOW	\$0	\$0	\$62,692	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT USE	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICER	0	0	(13,725)	0	0	0	10,095	1	226	9,787
4 104100 HUMAN RESOURCES	0	0	8,621	0	0	0	17,858	0	616	11,823
5 102100 AUDITOR-CONTROLLER	0	629	18,925	0	0	0	11,165	2,403	1,789	22,513
6 102200 TREAS-TAX COLLECTOR	0	0	8,191	0	0	0	0	0	0	4,957
7 102400 REVENUE RECOVERY	0	0	0	0	0	0	0	0	0	0
8 107100 FACILITIES MAINT	0	0	154,633	0	0	0	0	0	0	116,306
9 110500 INFO SYSTEMS &TECH	0	0	(159)	0	0	0	(7,768)	0	416	(3,879)
10 103100 COUNTY COUNSEL	1,828	0	(2,344)	0	0	0	0	0	0	(7,064)
Total Current Allocations	1,828	629	236,834	0	0	0	31,349	2,404	3,046	154,443
Less: Prior Year Allocations	(3,527)	446	343,578	0	0	0	67,366	566	2,649	124,282
Carry-Forward	5,355	183	(106,744)	0	0	0	(36,017)	1,838	397	30,161
Proposed Costs	\$7,183	\$812	\$130,090	\$0	\$0	\$0	\$(4,667)	\$4,243	\$3,444	\$184,605

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Department	1140-401130 TOBACCO CONTROL	1140-401200 ENV HEALTH	1140-401250 SOLID WASTE ENFORCE	1140-401260 LOC PRIMACY AGCY	1140-502200 CA CHILDREN SVCS	1145-401295 BEHAVIORA L HEALTH	1145-401400 ALCOHOL & DRUGS	1145-401600 PERINATAL PROG	202135 SHERIFF EMERG MED	1130-404100 SOLID WASTE MGT
1 BUILDING USE ALLOW	\$0	\$0	\$0	\$0	\$0	\$27,944	\$0	\$0	\$0	\$3,166
2 EQUIPMENT USE	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICER	321	0	0	0	340	19,644	0	0	197,375	2,571
4 104100 HUMAN RESOURCES	1,232	0	0	0	0	35,715	0	0	0	1,847
5 102100 AUDITOR-CONTROLLER	2,779	0	0	0	1,047	76,716	0	0	369	6,295
6 102200 TREAS-TAX COLLECTOR	122	0	0	0	578	10,593	0	0	497	2,788
7 102400 REVENUE RECOVERY	0	0	0	0	0	(3,665)	0	0	0	0
8 107100 FACILITIES MAINT	0	0	0	0	0	159,219	0	0	0	7,809
9 110500 INFO SYSTEMS &TECH	(257)	0	0	0	0	(5,422)	0	0	0	364
10 103100 COUNTY COUNSEL	0	1,483	0	0	0	(9,048)	0	0	0	(5,966)
Total Current Allocations	4,197	1,483	0	0	1,964	311,696	0	0	198,241	18,874
Less: Prior Year Allocations	8,671	6,262	0	0	2,383	324,539	756	0	145,825	35,751
Carry-Forward	(4,474)	(4,779)	0	0	(419)	(12,843)	(756)	0	52,416	(16,877)
Proposed Costs	\$(278)	\$(3,296)	\$0	\$0	\$1,546	\$298,852	\$(756)	\$0	\$250,656	\$1,997

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Department	1150- 501100/5021 00 SOCIAL SVCS	1140-501300 WIC	505100 VETERANS SVCS OFFICE	1150-502300 CHILD ABUSE PROG	1185-401310 TUOLUMNE CO BH HOUSING	602100 COUNTY LIBRARY	603100 FARM ADVISOR	701100 RECREATIO N	701400 YOUTH CENTERS	701300 STANDARD PARK
1 BUILDING USE ALLOW	\$0	\$0	\$0	\$0	\$0	\$55,123	\$904	\$598	\$30,501	\$0
2 EQUIPMENT USE	0	0	183	0	0	12,458	2,782	7,930	1,096	4,388
3 101300 CO ADMIN OFFICER	26,308	1,365	498	0	182	2,778	399	1,573	505	1,247
4 104100 HUMAN RESOURCES	66,874	3,079	1,232	0	0	5,080	0	1,724	1,478	1,232
5 102100 AUDITOR-CONTROLLER	89,547	6,708	3,815	0	1,086	13,851	306	16,119	3,776	4,341
6 102200 TREAS-TAX COLLECTOR	10,218	0	335	0	1,014	3,193	61	993	426	831
7 102400 REVENUE RECOVERY	0	0	0	0	0	0	0	0	0	0
8 107100 FACILITIES MAINT	85,291	0	17,929	0	33	136,245	8,667	234,001	40,083	16,127
9 110500 INFO SYSTEMS &TECH	24,133	5,279	3,105	0	0	51,082	2,373	20,738	998	832
10 103100 COUNTY COUNSEL	(259,915)	0	121	0	0	13	0	326	0	0
Total Current Allocations	42,457	16,430	27,217	0	2,314	279,823	15,493	284,004	78,863	28,998
Less: Prior Year Allocations	327,518	12,559	66,354	0	0	190,701	13,513	197,529	67,733	12,536
Carry-Forward	(285,061)	3,871	(39,137)	0	0	89,122	1,980	86,475	11,130	16,462
Proposed Costs	\$(242,605)	\$20,301	\$(11,919)	\$0	\$2,314	\$368,944	\$17,474	\$370,479	\$89,993	\$45,461

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Department	705100 COUNTY MUSEUM	202500 BOAT PATROL	5510 LIABILITY INSURANCE	5520 UNEMPLOY MENT INSURANCE	5530 TELECOMM O	5540 WORKERS COMP INSURANCE	5550 PURCHASIN G	5560 EMPLOYEE INSURANCE	5570 EMPLOYEE LEAVE LIAB	5580 POST RETIREMEN T
1 BUILDING USE ALLOW	\$0	\$25,798	\$0	\$0	\$0	\$0	\$1,965	\$0	\$0	\$0
2 EQUIPMENT USE	0	32,049	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICER	0	1,505	(7,735)	294	1,653	(1,944)	15,922	18,924	4,617	6,571
4 104100 HUMAN RESOURCES	0	1,847	172,653	19,204	616	62,588	1,232	0	0	6,783
5 102100 AUDITOR-CONTROLLER	0	5,850	2,213	(37)	3,403	6,766	4,461	14,768	3,148	4,701
6 102200 TREAS-TAX COLLECTOR	0	1,997	517	152	1,845	385	1,308	2,565	0	0
7 102400 REVENUE RECOVERY	0	0	0	0	0	0	0	0	0	0
8 107100 FACILITIES MAINT	45,615	0	0	0	0	0	8,713	0	0	0
9 110500 INFO SYSTEMS &TECH	0	2,547	0	0	20,380	0	(756)	0	0	0
10 103100 COUNTY COUNSEL	0	0	(36,745)	0	0	0	0	0	0	0
Total Current Allocations	45,615	71,593	130,903	19,613	27,897	67,795	32,844	36,257	7,765	18,056
Less: Prior Year Allocations	66,290	55,462	68,455	15,392	111,946	77,534	67,468	43,190	8,091	5,656
Carry-Forward	(20,675)	16,131	62,448	4,221	(84,049)	(9,739)	(34,624)	(6,933)	(326)	12,400
Proposed Costs	\$24,939	\$87,724	\$193,351	\$23,834	\$(56,152)	\$58,057	\$(1,780)	\$29,323	\$7,439	\$30,455

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Department	5590-304100 FLEET SERVICES FUND	5590-304200 RADIO/COM MUNICATIO NS	4410-733010 HOSPITAL	4420-303100 PUBLIC TRANSPOR T	4430/4440 AIRPORTS	4450-402100 AMBULANC E	4470-917255 TCPPA	4480-402300 VNA	MEMORIAL HALLS	1240-1740 SPECIAL DISTRICTS
1 BUILDING USE ALLOW	\$0	\$0	\$0	\$2,881	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT USE	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICER	2,487	258	0	0	1,325	12,526	24,274	0	0	434
4 104100 HUMAN RESOURCES	4,310	0	0	0	2,155	1,232	0	0	0	0
5 102100 AUDITOR-CONTROLLER	8,773	2,405	(26)	5,478	9,397	19,151	5,220	0	0	1,415
6 102200 TREAS-TAX COLLECTOR	0	0	0	4,886	3,376	6,883	1,176	0	0	2,342
7 102400 REVENUE RECOVERY	0	0	675	0	(169)	(10,132)	0	0	0	0
8 107100 FACILITIES MAINT	0	0	107,620	7,106	1,035	25,444	35,574	0	131,556	0
9 110500 INFO SYSTEMS &TECH	(1,423)	(794)	0	(1,144)	2,471	5,242	0	0	0	0
10 103100 COUNTY COUNSEL	0	0	0	(18,602)	(1,788)	(2,784)	141	0	0	(94)
Total Current Allocations	14,148	1,869	108,269	605	17,802	57,561	66,384	0	131,556	4,096
Less: Prior Year Allocations	11,219	7,077	107,708	13,827	35,555	61,614	64,710	0	91,097	13,690
Carry-Forward	2,929	(5,208)	561	(13,222)	(17,753)	(4,053)	1,674	0	40,459	(9,594)
Proposed Costs	\$17,076	\$(3,339)	\$108,830	\$(12,618)	\$49	\$53,508	\$68,058	\$0	\$172,015	\$(5,497)

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Department	1810-207400 CEMETERY	207900 PUBLIC GUARDIAN	ALL OTHER	2nd Allocation Orphans	Total
1 BUILDING USE ALLOW	\$0	\$0	\$0	\$0	\$463,229
2 EQUIPMENT USE	0	0	0	0	465,869
3 101300 CO ADMIN OFFICER	257	0	160,523	0	624,407
4 104100 HUMAN RESOURCES	0	0	0	0	589,747
5 102100 AUDITOR-CONTROLLER	2,174	36,860	130,122	0	829,571
6 102200 TREAS-TAX COLLECTOR	2,818	0	0	0	126,264
7 102400 REVENUE RECOVERY	0	0	0	0	101,470
8 107100 FACILITIES MAINT	0	0	15,869	0	2,373,413
9 110500 INFO SYSTEMS & TECH	0	0	0	0	520,637
10 103100 COUNTY COUNSEL	26	0	5,241	0	(295,846)
Total Current Allocations	5,274	36,860	311,754	0	5,798,761
Less: Prior Year Allocations	9,358	78,973	167,244	0	6,123,563
Carry-Forward	(4,084)	(42,113)	144,510	0	(329,330)
Proposed Costs	\$1,190	\$(5,253)	\$456,265	\$0	\$5,469,431