



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT**  
**COUNTYWIDE COST ALLOCATION PLAN**

**County of Tuolumne**  
**Sonora, CA**

**Date: September 20, 2017**  
**Filing Ref: TUO18**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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 **Summary Schedule** (attached) are formally approved as actual costs for the **2015-16** fiscal year and as estimated costs for the **2017-18** 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 01, 2017**, 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         | 11. Purchasing and Special Services (ISF) |
| 2. County Administrative Officer    | 12. Telecommunications (ISF)              |
| 3. Human Resources                  | 13. Unemployment Insurance (ISF)          |
| 4. Auditor-Controller               | 14. Employee Group Insurance (ISF)        |
| 5. Revenue Recovery                 | 15. Employee Leave Liability (ISF)        |
| 6. Facilities Management            | 16. Post Retirement Insurance (ISF)       |
| 7. Information Systems and Services | 17. Fleet/Radio Services (ISF)            |
| 8. County Counsel                   |   |
| 9. Workers' Compensation (ISF)      |   |
| 10. Liability Insurance (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 Circular 2 CFR Part 200, 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**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Deborah Bautista

**Jim Reisinger, Manager  
Local Government Policy and Reporting  
Local Govt Program and Services Division**

Name  
Auditor-Controller

Title

9-21-2017

9-29-2017

Date

Date

**Negotiated by Loc Trinh  
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachments

**Tuolumne County, California**  
**2 CFR PART 200 Cost Allocation Plan for Use in FY 2017/2018**

FY 2015-2016  
 3/21/2017

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 DEPRECIATION	\$3,606	\$0	\$0	\$0	\$11,204	\$0	\$31,863	\$0	\$4,716	\$0
2 EQUIPMENT DEPRECIATION	2,508	0	0	0	15,567	4,387	1,411	0	1,358	0
3 101300 CO ADMIN OFFICER	1,617	45	3,182	0	3,690	253	330	307	1,221	13,699
4 104100 HUMAN RESOURCES	3,175	0	0	0	8,466	0	529	0	1,058	0
5 102100 AUDITOR-CONTROLLER	5,294	499	6,705	0	13,510	849	2,120	312	4,952	0
6 102200 TREAS-TAX COLLECTOR	429	278	194	0	1,287	505	446	219	2,339	0
7 102400 REVENUE RECOVERY	0	0	0	0	0	0	0	0	0	0
8 107100 FACILITIES MAINT	16,511	0	(1,621)	0	51,300	0	13,518	0	21,594	0
9 110500 INFO SYSTEMS & TECH	7,420	0	3,088	0	42,240	0	427	0	32,342	0
10 103100 COUNTY COUNSEL	177,267	0	3,669	0	9,529	0	0	0	1,807	0
<b>Total Current Allocations</b>	<b>217,827</b>	<b>822</b>	<b>15,217</b>	<b>0</b>	<b>156,794</b>	<b>5,993</b>	<b>50,643</b>	<b>838</b>	<b>71,388</b>	<b>13,699</b>
Less: Prior Year Allocations	99,683	1,485	14,216	0	141,751	9,412	20,925	0	82,043	8,265
Carry-Forward	118,144	(663)	1,001	0	15,043	(3,419)	29,718	0	(10,655)	5,434
<b>Proposed Costs</b>	<b>\$335,971</b>	<b>\$158</b>	<b>\$16,218</b>	<b>\$0</b>	<b>\$171,838</b>	<b>\$2,575</b>	<b>\$80,362</b>	<b>\$838</b>	<b>\$60,733</b>	<b>\$19,134</b>

**Tuolumne County, California**  
**2 CFR PART 200 Cost Allocation Plan for Use in FY 2017/2018**

FY 2015-2016  
 3/21/2017

**Summary Schedule**

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 DEPRECIATION	\$0	\$0	\$1,262	\$0	\$94,889	\$0	\$0	\$0	\$63,761	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	35,545	0
3 101300 CO ADMIN OFFICER	0	0	0	0	0	66	0	2,097	4,590	0
4 104100 HUMAN RESOURCES	0	0	0	0	0	0	0	0	8,466	0
5 102100 AUDITOR-CONTROLLER	0	0	0	10	(15,633)	2,935	138	1,262	10,700	0
6 102200 TREAS-TAX COLLECTOR	0	0	0	0	934	4,645	0	0	2,348	0
7 102400 REVENUE RECOVERY	0	0	0	0	(32,909)	0	0	0	0	0
8 107100 FACILITIES MAINT	0	0	10,577	0	133,353	0	2,883	0	55,890	0
9 110500 INFO SYSTEMS &TECH	0	0	0	0	0	229	0	0	23,409	0
10 103100 COUNTY COUNSEL	0	0	0	0	2,902	0	0	0	1,615	0
<b>Total Current Allocations</b>	<b>0</b>	<b>0</b>	<b>11,840</b>	<b>10</b>	<b>183,536</b>	<b>7,874</b>	<b>3,021</b>	<b>3,359</b>	<b>206,324</b>	<b>0</b>
<b>Less: Prior Year Allocations</b>	<b>2,229</b>	<b>527</b>	<b>16,889</b>	<b>(18,509)</b>	<b>309,502</b>	<b>11,266</b>	<b>4,994</b>	<b>6,902</b>	<b>97,067</b>	<b>0</b>
<b>Carry-Forward</b>	<b>(2,229)</b>	<b>(527)</b>	<b>(5,049)</b>	<b>18,519</b>	<b>(125,966)</b>	<b>(3,392)</b>	<b>(1,973)</b>	<b>(3,543)</b>	<b>109,257</b>	<b>0</b>
<b>Proposed Costs</b>	<b>\$(2,229)</b>	<b>\$(527)</b>	<b>\$6,790</b>	<b>\$18,529</b>	<b>\$57,569</b>	<b>\$4,483</b>	<b>\$1,047</b>	<b>\$(184)</b>	<b>\$315,581</b>	<b>\$0</b>

**Tuolumne County, California**  
**2 CFR PART 200 Cost Allocation Plan for Use in FY 2017/2018**

FY 2015-2016  
3/21/2017

**Summary Schedule**

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 HOMICIDE INVEST	202175 SHERIFF- COURTRM	202200 SHERIFF- COMMO	203100 COUNTY JAIL
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$89,375	\$23,138	\$0	\$0	\$110,806
2 EQUIPMENT DEPRECIATION	0	1,346	0	0	0	232,776	0	0	18,248	20,747
3 101300 CO ADMIN OFFICER	0	706	0	0	2,388	27,013	0	2,190	4,000	14,442
4 104100 HUMAN RESOURCES	0	1,587	0	0	3,439	37,568	0	0	6,350	25,398
5 102100 AUDITOR-CONTROLLER	5	3,670	0	10	6,579	59,760	0	1,410	8,833	31,325
6 102200 TREAS-TAX COLLECTOR	0	446	0	17	909	7,497	0	0	1,969	7,430
7 102400 REVENUE RECOVERY	0	0	0	0	22,078	0	0	0	0	0
8 107100 FACILITIES MAINT	13,084	0	0	0	17,997	80,913	1,247	0	0	315,077
9 110500 INFO SYSTEMS & TECH	829	1,737	0	0	7,576	107,285	0	0	14,726	41,260
10 103100 COUNTY COUNSEL	0	0	0	0	383	29,681	0	0	0	0
<b>Total Current Allocations</b>	<b>13,918</b>	<b>9,493</b>	<b>0</b>	<b>27</b>	<b>61,350</b>	<b>671,869</b>	<b>24,385</b>	<b>3,600</b>	<b>54,125</b>	<b>566,485</b>
<b>Less: Prior Year Allocations</b>	<b>3,102</b>	<b>9,801</b>	<b>2,121</b>	<b>2,203</b>	<b>47,135</b>	<b>542,009</b>	<b>745</b>	<b>12,592</b>	<b>61,951</b>	<b>529,582</b>
<b>Carry-Forward</b>	<b>10,816</b>	<b>(308)</b>	<b>(2,121)</b>	<b>(2,176)</b>	<b>14,215</b>	<b>129,860</b>	<b>23,640</b>	<b>(8,992)</b>	<b>(7,826)</b>	<b>36,903</b>
<b>Proposed Costs</b>	<b>\$24,734</b>	<b>\$9,185</b>	<b>\$(2,121)</b>	<b>\$(2,150)</b>	<b>\$75,565</b>	<b>\$801,728</b>	<b>\$48,024</b>	<b>\$(5,392)</b>	<b>\$46,299</b>	<b>\$603,388</b>

**Tuolumne County, California**  
**2 CFR PART 200 Cost Allocation Plan for Use in FY 2017/2018**

FY 2015-2016  
 3/21/2017

Summary Schedule

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 DEPRECIATION	\$0	\$0	\$11,571	\$0	\$0	\$13,761	\$0	\$0	\$8,710	\$36,714
2 EQUIPMENT DEPRECIATION	0	15,135	40,831	0	0	5,311	7,400	0	15,880	614
3 101300 CO ADMIN OFFICER	0	1,791	11,526	0	10,353	1,744	1,266	0	9,907	2,484
4 104100 HUMAN RESOURCES	0	1,587	25,134	0	1,587	2,646	1,058	0	16,403	5,291
5 102100 AUDITOR-CONTROLLER	0	5,684	27,544	0	17,113	6,557	4,601	209	48,397	11,203
6 102200 TREAS-TAX COLLECTOR	0	1,725	4,821	0	6,597	951	850	0	2,995	2,070
7 102400 REVENUE RECOVERY	0	0	99,204	0	0	0	0	0	0	0
8 107100 FACILITIES MAINT	0	14,196	110,870	0	10,462	9,454	0	0	72,983	85,073
9 110500 INFO SYSTEMS &TECH	0	3,910	56,230	0	4,794	18,431	853	0	76,099	7,525
10 103100 COUNTY COUNSEL	0	0	7,995	0	1,807	3,039	1,095	(105)	79,768	3,012
<b>Total Current Allocations</b>	<b>0</b>	<b>44,028</b>	<b>395,727</b>	<b>0</b>	<b>52,714</b>	<b>61,893</b>	<b>17,124</b>	<b>104</b>	<b>331,143</b>	<b>153,985</b>
Less: Prior Year Allocations	0	47,398	584,210	0	55,522	37,189	12,713	312	240,831	64,433
Carry-Forward	0	(3,370)	(188,483)	0	(2,808)	24,704	4,411	(208)	90,312	89,552
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$40,658</b>	<b>\$207,244</b>	<b>\$0</b>	<b>\$49,907</b>	<b>\$86,597</b>	<b>\$21,534</b>	<b>\$(104)</b>	<b>\$421,454</b>	<b>\$243,537</b>

**Tuolumne County, California**  
**2 CFR PART 200 Cost Allocation Plan for Use in FY 2017/2018**

FY 2015-2016  
 3/21/2017

**Summary Schedule**

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 MAINT	1101-301300 ROAD CONSTRUC TION	301450 SPECIAL DEPT ADMIN	1140-401100 HEALTH
1 BUILDING DEPRECIATION	\$0	\$0	\$24,998	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICER	0	0	4,778	0	0	0	10,148	1	215	10,110
4 104100 HUMAN RESOURCES	0	0	7,408	0	0	0	15,345	0	529	10,688
5 102100 AUDITOR-CONTROLLER	0	10	7,378	0	0	0	6,108	2,139	1,835	21,395
6 102200 TREAS-TAX COLLECTOR	0	0	7,413	0	0	0	0	1,683	210	4,821
7 102400 REVENUE RECOVERY	0	0	0	0	0	0	0	0	0	0
8 107100 FACILITIES MAINT	0	0	209,462	0	0	0	0	0	0	89,471
9 110500 INFO SYSTEMS &TECH	0	0	5,971	0	0	0	14,742	0	427	15,034
10 103100 COUNTY COUNSEL	6,243	0	24,394	0	0	0	0	0	0	100
<b>Total Current Allocations</b>	<b>6,243</b>	<b>10</b>	<b>291,802</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,344</b>	<b>3,823</b>	<b>3,216</b>	<b>151,619</b>
Less: Prior Year Allocations	4,934	762	339,057	0	0	0	56,713	1,328	3,020	100,697
Carry-Forward	1,309	(752)	(47,255)	0	0	0	(10,369)	2,495	196	50,922
<b>Proposed Costs</b>	<b>\$7,552</b>	<b>\$(742)</b>	<b>\$244,547</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,974</b>	<b>\$6,319</b>	<b>\$3,413</b>	<b>\$202,542</b>



**Tuolumne County, California**  
**2 CFR PART 200 Cost Allocation Plan for Use in FY 2017/2018**

FY 2015-2016  
 3/21/2017

**Summary Schedule**

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 DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$51,545	\$0	\$0	\$0	\$1,262
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICER	366	0	0	0	360	21,390	0	0	284,188	1,907
4 104100 HUMAN RESOURCES	1,058	0	0	0	0	33,335	0	0	0	1,587
5 102100 AUDITOR-CONTROLLER	2,879	0	0	0	1,071	71,236	0	0	390	5,493
6 102200 TREAS-TAX COLLECTOR	303	0	0	0	429	11,132	0	0	606	2,701
7 102400 REVENUE RECOVERY	0	0	0	0	0	(2,555)	0	0	0	0
8 107100 FACILITIES MAINT	0	0	0	0	0	338,758	0	0	0	10,577
9 110500 INFO SYSTEMS &TECH	853	0	0	0	0	52,808	0	0	0	2,080
10 103100 COUNTY COUNSEL	0	3,943	0	0	0	(1,427)	0	0	0	(1,513)
<b>Total Current Allocations</b>	<b>5,460</b>	<b>3,943</b>	<b>0</b>	<b>0</b>	<b>1,859</b>	<b>576,223</b>	<b>0</b>	<b>0</b>	<b>285,184</b>	<b>24,095</b>
Less: Prior Year Allocations	5,016	2,911	0	0	1,116	271,023	0	0	242,394	11,762
Carry-Forward	444	1,032	0	0	743	305,200	0	0	42,790	12,333
<b>Proposed Costs</b>	<b>\$5,904</b>	<b>\$4,975</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,603</b>	<b>\$881,422</b>	<b>\$0</b>	<b>\$0</b>	<b>\$327,973</b>	<b>\$36,429</b>

**Tuolumne County, California**  
**2 CFR PART 200 Cost Allocation Plan for Use in FY 2017/2018**

FY 2015-2016  
 3/21/2017

Summary Schedule

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 DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$58,547	\$0	\$1,097	\$59,491	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	12,508	0	15,739	0	0
3 101300 CO ADMIN OFFICER	27,439	1,193	519	0	114	2,938	0	1,434	581	700
4 104100 HUMAN RESOURCES	58,098	2,646	1,058	0	0	5,291	0	1,482	1,587	1,058
5 102100 AUDITOR-CONTROLLER	74,850	5,160	3,508	0	396	12,248	116	12,652	4,352	3,980
6 102200 TREAS-TAX COLLECTOR	9,584	1,918	547	0	1,043	3,845	34	1,329	1,001	791
7 102400 REVENUE RECOVERY	0	0	0	0	0	0	0	0	0	0
8 107100 FACILITIES MAINT	4,441	0	29,416	0	0	107,340	12,155	180,635	39,624	17,430
9 110500 INFO SYSTEMS & TECH	144,866	7,165	9,517	0	0	43,038	0	23,697	1,280	853
10 103100 COUNTY COUNSEL	(47,047)	0	0	0	0	110	0	1,009	0	0
<b>Total Current Allocations</b>	<b>272,232</b>	<b>18,082</b>	<b>44,566</b>	<b>0</b>	<b>1,553</b>	<b>245,865</b>	<b>12,305</b>	<b>239,074</b>	<b>107,917</b>	<b>24,812</b>
Less: Prior Year Allocations	231,675	13,342	11,534	0	1,077	281,738	19,394	213,992	71,052	26,538
Carry-Forward	40,557	4,740	33,032	0	476	(35,873)	(7,089)	25,082	36,865	(1,726)
<b>Proposed Costs</b>	<b>\$312,790</b>	<b>\$22,822</b>	<b>\$77,597</b>	<b>\$0</b>	<b>\$2,030</b>	<b>\$209,992</b>	<b>\$5,217</b>	<b>\$264,157</b>	<b>\$144,782</b>	<b>\$23,087</b>

**Tuolumne County, California**  
**2 CFR PART 200 Cost Allocation Plan for Use in FY 2017/2018**

FY 2015-2016  
 3/21/2017

**Summary Schedule**

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 DEPRECIATION	\$17,092	\$39,389	\$0	\$0	\$0	\$0	\$924	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	36,472	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICER	0	1,372	(7,510)	91	583	(4,098)	35,051	20,145	1,827	6,798
4 104100 HUMAN RESOURCES	0	1,587	150,703	15,434	0	49,815	1,058	0	0	10,030
5 102100 AUDITOR-CONTROLLER	0	4,904	2,210	(168)	2,001	4,848	4,264	14,021	1,191	4,422
6 102200 TREAS-TAX COLLECTOR	0	1,902	480	135	1,372	446	1,119	2,280	0	227
7 102400 REVENUE RECOVERY	0	0	0	0	0	0	0	0	0	0
8 107100 FACILITIES MAINT	39,608	0	0	0	0	0	4,791	0	0	0
9 110500 INFO SYSTEMS & TECH	0	1,451	0	0	66,647	0	853	0	0	0
10 103100 COUNTY COUNSEL	0	0	(2,406)	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>56,700</b>	<b>87,077</b>	<b>143,476</b>	<b>15,492</b>	<b>70,602</b>	<b>51,011</b>	<b>48,060</b>	<b>36,447</b>	<b>3,018</b>	<b>21,477</b>
<b>Less: Prior Year Allocations</b>	<b>38,110</b>	<b>43,037</b>	<b>53,911</b>	<b>119,577</b>	<b>99,373</b>	<b>45,129</b>	<b>41,435</b>	<b>35,123</b>	<b>6,215</b>	<b>22,282</b>
<b>Carry-Forward</b>	<b>18,590</b>	<b>44,040</b>	<b>89,565</b>	<b>(104,085)</b>	<b>(28,771)</b>	<b>5,882</b>	<b>6,625</b>	<b>1,324</b>	<b>(3,197)</b>	<b>(805)</b>
<b>Proposed Costs</b>	<b>\$75,289</b>	<b>\$131,117</b>	<b>\$233,041</b>	<b>\$(88,593)</b>	<b>\$41,831</b>	<b>\$56,893</b>	<b>\$54,685</b>	<b>\$37,771</b>	<b>\$(180)</b>	<b>\$20,673</b>

**Tuolumne County, California**  
**2 CFR PART 200 Cost Allocation Plan for Use in FY 2017/2018**

FY 2015-2016  
 3/21/2017

Summary Schedule

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 DEPRECIATION	\$0	\$0	\$0	\$1,149	\$0	\$0	\$0	\$0	\$41,237	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICER	2,752	256	0	0	1,538	13,010	26,148	0	0	488
4 104100 HUMAN RESOURCES	3,704	529	0	0	1,852	1,058	0	0	0	0
5 102100 AUDITOR-CONTROLLER	7,951	2,822	0	7,267	7,285	18,410	4,634	0	0	1,632
6 102200 TREAS-TAX COLLECTOR	5,166	454	0	4,056	3,618	6,126	724	0	0	2,188
7 102400 REVENUE RECOVERY	0	0	217	0	0	2,331	0	0	0	0
8 107100 FACILITIES MAINT	0	0	60,715	9,625	236	25,266	(7,490)	0	144,281	0
9 110500 INFO SYSTEMS & TECH	4,301	427	0	3,169	8,412	3,313	0	0	0	0
10 103100 COUNTY COUNSEL	0	0	0	1,538	2,835	(712)	246	0	0	(219)
<b>Total Current Allocations</b>	<b>23,875</b>	<b>4,488</b>	<b>60,933</b>	<b>26,804</b>	<b>25,776</b>	<b>68,803</b>	<b>24,263</b>	<b>0</b>	<b>185,518</b>	<b>4,088</b>
Less: Prior Year Allocations	19,017	2,235	128,513	16,147	33,396	34,352	56,927	0	86,062	6,597
Carry-Forward	4,858	2,253	(67,580)	10,657	(7,620)	34,451	(32,664)	0	99,456	(2,509)
<b>Proposed Costs</b>	<b>\$28,732</b>	<b>\$6,741</b>	<b>\$(6,648)</b>	<b>\$37,461</b>	<b>\$18,156</b>	<b>\$103,253</b>	<b>\$(8,402)</b>	<b>\$0</b>	<b>\$284,975</b>	<b>\$1,579</b>

**Tuolumne County, California**  
**2 CFR PART 200 Cost Allocation Plan for Use in FY 2017/2018**

FY 2015-2016  
 3/21/2017

**Summary Schedule**

Department	1810-207400 CEMETERY	207900 PUBLIC GUARDIAN	ALL OTHER	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$802,108
2 EQUIPMENT DEPRECIATION	0	0	0	0	483,783
3 101300 CO ADMIN OFFICER	271	0	208,046	0	796,059
4 104100 HUMAN RESOURCES	0	0	0	0	526,687
5 102100 AUDITOR-CONTROLLER	2,365	23,742	36,299	0	653,850
6 102200 TREAS-TAX COLLECTOR	2,827	0	20,590	0	155,000
7 102400 REVENUE RECOVERY	0	0	37,108	0	125,474
8 107100 FACILITIES MAINT	0	0	12,034	0	2,363,736
9 110500 INFO SYSTEMS & TECH	0	0	3,574	0	864,890
10 103100 COUNTY COUNSEL	0	0	15,224	0	325,785
<b>Total Current Allocations</b>	<b>5,463</b>	<b>23,742</b>	<b>332,876</b>	<b>0</b>	<b>7,097,372</b>
<b>Less: Prior Year Allocations</b>	<b>3,716</b>	<b>30,377</b>	<b>286,490</b>	<b>0</b>	<b>6,181,592</b>
<b>Carry-Forward</b>	<b>1,747</b>	<b>(6,635)</b>	<b>46,386</b>	<b>0</b>	<b>914,942</b>
<b>Proposed Costs</b>	<b>\$7,210</b>	<b>\$17,107</b>	<b>\$379,262</b>	<b>\$0</b>	<b>\$8,012,314</b>