



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Tuolumne
Sonora, California**

**Date: November 12, 2019
Filing Ref: TUO20**

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 **2019-20**. 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 **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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 Officer | 11. Purchasing & Special Svcs (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 and 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 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 2019-20 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF TUOLUMNE

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Deborah Bautista

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

Name
Auditor-Controller

Title

11-13-2019

11-18-2019

Date

Date

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

cc: State and Federal Agencies

Attachment: Summary Schedule

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2019-2020

FY 2017-2018
2/17/2019

Summary Schedule

Department	101315 CAO- EMERGENC Y SVC	101350 CAO- HOMELAND SECURITY	101100 BOARD OF SUPERVISO RS	305100 JAMESTOW N MINE	109100 EC DEV & PROMO	102300 ASSESSOR/ RECORDER	102310 RECORDER S MODERNIZA	102335 ARCHIVES	105100 CO CLERK ELECTIONS	3315-108150 COUNTY CAPITAL
1 BUILDING DEPRECIATION	\$0	\$0	\$3,460	\$0	\$0	\$10,751	\$0	\$31,863	\$4,526	\$0
2 EQUIPMENT DEPRECIATION	30,231	59,212	1,449	0	0	98,552	0	1,411	0	0
3 101300 CO ADMIN OFFICE	131,489	413	1,985	0	5,017	4,947	296	466	1,447	315,781
6 104100 HUMAN RESOURCES	539	0	3,233	0	0	7,544	0	539	1,078	0
7 102100 AUDITOR-CONTROLLER	5,208	466	6,469	216	9,620	15,346	856	2,907	7,273	2,165
8 102200 TREAS-TAX COLLECTOR	1,851	266	856	162	1,481	1,712	497	532	3,389	2,117
9 102400 REVENUE RECOVERY	0	0	0	0	0	0	0	0	0	0
10 107100 FACILITIES MAINT	0	0	19,473	0	4,441	60,502	0	10,649	25,467	0
11 110500 INFO SYSTEMS &TECH	908	0	12,178	0	324	42,059	0	503	24,432	0
12 103100 COUNTY COUNSEL	5,997	0	196,022	0	15,816	14,300	0	0	8,106	0
Total Current Allocations	176,223	60,357	245,125	378	36,699	255,715	1,650	48,870	75,717	320,063
Less: Prior Year Allocations	285,184	0	217,827	822	15,217	157,632	5,993	50,643	71,388	13,699
Carry-Forward	(108,961)	0	27,298	(444)	21,482	98,083	(4,343)	(1,773)	4,329	306,364
Proposed Costs	\$67,263	\$60,357	\$272,423	\$(66)	\$58,181	\$353,797	\$(2,693)	\$47,097	\$80,046	\$626,426

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2019-2020

FY 2017-2018
 2/17/2019

Summary Schedule

Department	1121-108300 CRIMINAL JUSTICE FAC	207100 SURVEYOR	110940 OES TREE MORTALITY HAZARD	110950 RIM FIRE 2013	8000'S COURTS	201100 GRAND JURY	201150 LAW LIBRARY	201900 COURTS- GENERAL	201200 DISTRICT ATTORNEY	201225 DA- VICTIM ADVOC
1 BUILDING DEPRECIATION	\$0	\$976	\$0	\$0	\$89,548	\$0	\$0	\$0	\$63,761	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	46,921	0
3 101300 CO ADMIN OFFICE	0	0	6,225	0	0	125	0	3,075	6,626	642
6 104100 HUMAN RESOURCES	0	0	1,617	0	0	0	0	0	8,622	1,617
7 102100 AUDITOR-CONTROLLER	2,066	0	7,686	0	(3,189)	6,103	661	1,859	14,797	3,043
8 102200 TREAS-TAX COLLECTOR	35	0	3,123	0	1,481	9,496	1,018	0	3,100	948
9 102400 REVENUE RECOVERY	0	0	0	0	17,683	0	0	0	0	0
10 107100 FACILITIES MAINT	0	12,475	0	0	88,916	0	0	0	61,074	0
11 110500 INFO SYSTEMS & TECH	0	1,459	1,509	0	243	0	0	0	32,366	1,509
12 103100 COUNTY COUNSEL	0	0	0	0	9,292	0	0	0	725	0
Total Current Allocations	2,101	14,910	20,160	0	203,974	15,725	1,679	4,934	237,992	7,759
Less: Prior Year Allocations	0	11,840	0	10	183,536	7,874	3,021	3,359	206,324	0
Carry-Forward	0	3,070	0	(10)	20,438	7,851	(1,342)	1,575	31,668	0
Proposed Costs	\$2,101	\$17,980	\$20,160	\$(10)	\$224,412	\$23,576	\$337	\$6,508	\$269,659	\$7,759

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2019-2020

FY 2017-2018
2/17/2019

Summary Schedule

Department	1160-201340 CHILD SUPPORT SVCS	201210 VICTIM WITNESS	201400 PUBLIC DEFENDER	202100-135 SHERIFF- CORONER	202175 SHERIFF- COURTRM	202200 SHERIFF- COMMO	203100 COUNTY JAIL	202300 TUOLUMNE NARC TEAM	203200 PROBATION DEPT	203220 REGIONAL JUVENILE CENTER
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$142,554	\$0	\$0	\$103,986	\$0	\$10,846	\$992,438
2 EQUIPMENT DEPRECIATION	0	9,337	0	266,133	0	41,644	34,047	11,542	75,550	0
3 101300 CO ADMIN OFFICE	0	994	2,935	37,183	2,468	4,786	19,728	2,018	13,560	4,649
6 104100 HUMAN RESOURCES	0	1,617	3,503	36,643	0	6,466	26,405	1,617	18,268	7,544
7 102100 AUDITOR-CONTROLLER	0	6,003	8,379	78,050	1,594	10,883	39,983	6,533	30,603	14,218
8 102200 TREAS-TAX COLLECTOR	0	1,376	1,330	10,225	0	2,799	4,974	2,556	6,026	1,966
9 102400 REVENUE RECOVERY	0	0	33,036	0	0	0	0	0	116,752	0
10 107100 FACILITIES MAINT	12,255	0	24,764	92,300	0	0	219,331	10,033	106,198	85,075
11 110500 INFO SYSTEMS & TECH	243	4,265	11,538	94,674	0	7,576	91,034	3,535	46,881	10,284
12 103100 COUNTY COUNSEL	0	0	0	27,612	0	0	0	0	12,719	0
Total Current Allocations	12,499	23,592	85,485	785,374	4,062	74,155	539,488	37,835	437,403	1,116,175
Less: Prior Year Allocations	13,918	9,493	61,350	696,254	3,600	54,125	566,485	44,028	395,727	0
Carry-Forward	(1,419)	14,099	24,135	89,120	462	20,030	(26,997)	(6,193)	41,676	0
Proposed Costs	\$11,079	\$37,692	\$109,620	\$874,495	\$4,524	\$94,186	\$512,491	\$31,642	\$479,080	\$1,116,175

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2019-2020

FY 2017-2018
 2/17/2019

Summary Schedule

Department	1107-204100 CO FIRE DEPT	206100 AGRI- WEIGHTS & MEASURES	206200 AIR POLLUTION CONTROL	207200 LAFCO	207100 CDD- COMM DEV DEPT	207300 ANIMAL CONTROL	207990 CANNABIS COMPLIANC E	1125-207950 FISH & WILDLIFE	1101-301100 PW ADMINISTR ATION	1101-301105 ENGINEERI NG
1 BUILDING DEPRECIATION	\$0	\$13,761	\$0	\$0	\$6,737	\$36,688	\$0	\$0	\$19,335	\$0
2 EQUIPMENT DEPRECIATION	0	5,311	10,985	0	14,882	13,242	0	0	0	0
3 101300 CO ADMIN OFFICE	13,214	2,385	2,279	0	13,337	3,020	25	0	5,993	0
6 104100 HUMAN RESOURCES	1,617	2,694	1,078	0	15,088	5,389	0	0	7,544	0
7 102100 AUDITOR-CONTROLLER	24,195	8,902	5,729	0	60,763	12,667	15	576	21,103	0
8 102200 TREAS-TAX COLLECTOR	9,716	1,793	1,261	0	4,141	2,498	0	0	7,426	0
9 102400 REVENUE RECOVERY	0	0	0	0	0	0	0	0	(53)	0
10 107100 FACILITIES MAINT	14,626	9,229	0	0	86,075	60,855	0	0	247,035	0
11 110500 INFO SYSTEMS & TECH	7,708	5,919	1,006	0	69,285	8,434	0	0	7,042	0
12 103100 COUNTY COUNSEL	2,076	2,307	264	23	60,832	2,669	7,516	0	1,782	0
Total Current Allocations	73,152	52,302	22,601	23	331,140	145,463	7,556	576	317,208	0
Less: Prior Year Allocations	52,714	61,893	17,124	104	331,143	153,985	0	10	291,802	0
Carry-Forward	20,438	(9,591)	5,477	(81)	(3)	(8,522)	0	566	25,406	0
Proposed Costs	\$93,590	\$42,711	\$28,078	\$(57)	\$331,137	\$136,941	\$7,556	\$1,143	\$342,613	\$0

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2019-2020

FY 2017-2018
2/17/2019

Summary Schedule

Department	1101-301110 ENGINEERING PROJ	1101-301115 TRAFFIC & ENGINRNG	1101-301200 PW ROAD MAINT	1101-301800 SB-1 TRANSP	3301-110970 STORM/FLO OD 2018	3301-301300 PW PROJECTS	3301-110955 STORM/FLO OD 2017	301450 SPECIAL DISTRICT ADMIN	1140-401100 HEALTH	1140-401130 TOBACCO CONTROL
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,298	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICE	0	0	12,134	436	24	2	5	337	14,271	672
6 104100 HUMAN RESOURCES	0	0	13,472	0	0	0	0	539	10,993	1,617
7 102100 AUDITOR-CONTROLLER	1,286	0	12,756	496	70	2,874	2,056	2,543	30,828	4,955
8 102200 TREAS-TAX COLLECTOR	2,140	0	0	162	93	2,348	1,481	301	7,114	567
9 102400 REVENUE RECOVERY	0	0	0	0	0	0	0	0	0	0
10 107100 FACILITIES MAINT	0	0	0	0	0	0	0	0	57,636	0
11 110500 INFO SYSTEMS & TECH	0	0	15,493	0	0	0	0	503	32,157	1,671
12 103100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	(7,000)	0
Total Current Allocations	3,425	0	53,854	1,094	187	5,224	3,542	4,223	163,297	9,482
Less: Prior Year Allocations	0	0	46,344	0	0	3,823	0	3,216	151,619	5,460
Carry-Forward	0	0	7,510	0	0	1,401	0	1,007	11,678	4,022
Proposed Costs	\$3,425	\$0	\$61,365	\$1,094	\$187	\$6,626	\$3,542	\$5,229	\$174,974	\$13,503

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2019-2020

FY 2017-2018
 2/17/2019

Summary Schedule

Department	1140-401200 ENV HEALTH	1140-502200 CA CHILDREN SVCS	1145-401308 BEHAVIORA L HEALTH	101315 OES	1130-404100 SOLID WASTE MGT	1150- 501100/5021 00 SOCIAL SVCS	1140-501300 WIC	505100 VETERANS SVCS OFFICE	1150-502300 CHILD ABUSE PROG	1185-401310 TUOLUMNE CO BH HOUSING
1 BUILDING DEPRECIATION	\$0	\$0	\$70,467	\$0	\$976	\$41,024	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICE	0	214	30,288	0	2,212	35,002	1,460	716	0	119
6 104100 HUMAN RESOURCES	0	0	36,212	0	2,155	58,899	2,425	1,417	0	0
7 102100 AUDITOR-CONTROLLER	0	1,004	94,889	0	4,322	97,496	9,418	4,284	0	636
8 102200 TREAS-TAX COLLECTOR	0	393	18,773	0	0	13,394	2,579	729	0	1,423
9 102400 REVENUE RECOVERY	0	0	(4,998)	0	0	0	0	0	0	0
10 107100 FACILITIES MAINT	0	0	218,696	0	12,475	111,989	0	11,156	0	0
11 110500 INFO SYSTEMS & TECH	3,080	0	81,368	0	3,147	208,211	6,398	2,863	0	0
12 103100 COUNTY COUNSEL	6,096	0	1,368	0	97	14,335	0	231	0	0
Total Current Allocations	9,176	1,611	547,063	0	25,385	580,350	22,280	21,396	0	2,179
Less: Prior Year Allocations	3,943	1,859	576,223	0	24,095	272,232	18,082	44,566	0	1,553
Carry-Forward	5,233	(248)	(29,160)	0	1,290	308,118	4,198	(23,170)	0	626
Proposed Costs	\$14,409	\$1,362	\$517,904	\$0	\$26,674	\$888,467	\$26,479	\$(1,773)	\$0	\$2,804

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2019-2020

FY 2017-2018
 2/17/2019

Summary Schedule

Department	1185-401330 CABRINI HOUSE	602100 COUNTY LIBRARY	603100 FARM ADVISOR	701100 RECREATIO N	701400 YOUTH CENTERS	701300 STANDARD PARK	705100 COUNTY MUSEUM	202500 BOAT PATROL	5510 LIABILITY INSURANCE	5520 UNEMPLOY MENT INSURANCE
1 BUILDING DEPRECIATION	\$0	\$57,252	\$0	\$2,725	\$59,491	\$0	\$17,176	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	12,508	0	9,368	0	0	0	46,263	0	0
3 101300 CO ADMIN OFFICE	116	3,995	0	1,939	792	909	0	1,812	(4,227)	450
6 104100 HUMAN RESOURCES	0	5,389	0	1,509	1,617	1,078	0	1,617	136,548	14,675
7 102100 AUDITOR-CONTROLLER	1,954	16,114	0	18,648	4,864	4,909	0	6,494	4,603	651
8 102200 TREAS-TAX COLLECTOR	972	5,413	0	2,244	1,365	1,284	0	2,649	983	197
9 102400 REVENUE RECOVERY	0	0	0	0	0	0	0	0	0	0
10 107100 FACILITIES MAINT	0	134,311	7,188	316,288	57,708	18,055	51,417	0	0	0
11 110500 INFO SYSTEMS & TECH	0	36,886	0	23,537	1,509	1,006	0	3,211	0	0
12 103100 COUNTY COUNSEL	0	362	0	2,504	0	0	0	0	1,715	0
Total Current Allocations	3,042	272,230	7,188	378,763	127,346	27,241	68,593	62,046	139,621	15,973
Less: Prior Year Allocations	0	245,865	12,305	239,074	107,917	24,812	56,700	87,077	143,476	15,492
Carry-Forward	0	26,365	(5,117)	139,689	19,429	2,429	11,893	(25,031)	(3,855)	481
Proposed Costs	\$3,042	\$298,595	\$2,071	\$518,452	\$146,775	\$29,670	\$80,486	\$37,015	\$135,766	\$16,454

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2019-2020

FY 2017-2018
2/17/2019

Summary Schedule

Department	5530 TELECOMM O	5540 WORKERS COMP INSURANCE	5550 PURCHASIN G	5560 EMPLOYEE INSURANCE	5570 EMPLOYEE LEAVE LIAB	5580 POST RETIREMEN T	5590-304100 FLEET SERVICES FUND	304200 RADIO/COM MUNICATIO NS	4410-733010 HOSPITAL	4420-303100 PUBLIC TRANSPOR T
1 BUILDING DEPRECIATION	\$0	\$0	\$887	\$0	\$0	\$0	\$0	\$0	\$0	\$888
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	6,260	0	0
3 101300 CO ADMIN OFFICE	923	2,005	82,367	31,013	4,790	2,204	2,931	349	0	0
6 104100 HUMAN RESOURCES	0	49,042	808	0	0	8,020	3,772	539	0	0
7 102100 AUDITOR-CONTROLLER	2,610	9,060	5,275	21,223	3,009	1,755	9,765	3,347	0	14,259
8 102200 TREAS-TAX COLLECTOR	2,105	532	1,122	3,031	0	139	6,663	405	0	5,194
9 102400 REVENUE RECOVERY	0	0	0	0	0	0	0	0	19,122	0
10 107100 FACILITIES MAINT	0	0	(4,091)	0	0	0	0	0	27,727	11,352
11 110500 INFO SYSTEMS & TECH	0	0	1,079	0	0	0	5,953	503	0	16,791
12 103100 COUNTY COUNSEL	0	0	99	0	0	0	0	0	0	393
Total Current Allocations	5,639	60,639	87,545	55,266	7,799	12,118	29,083	11,402	46,849	48,877
Less: Prior Year Allocations	70,602	51,011	48,060	36,447	3,018	21,477	23,875	4,488	60,933	26,804
Carry-Forward	(64,963)	9,628	39,485	18,819	4,781	(9,359)	5,208	6,914	(14,084)	22,073
Proposed Costs	\$(59,325)	\$70,267	\$127,029	\$74,086	\$12,580	\$2,758	\$34,292	\$18,316	\$32,765	\$70,949

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2019-2020

FY 2017-2018
2/17/2019

Summary Schedule

Department	4430/4440 AIRPORTS	4450-402100 AMBULANC E	4470-917255 TCPPA	MEMORIAL HALLS	1240-1740 SPECIAL DISTRICTS	18XX CEMETERIE S	207900 PUBLIC GUARDIAN	3310-108500 AIRPORT CONSTR	110905 OUTSIDE AGENCY PARTNERS	1110-110960 NATIONAL DISASTER RES
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$52,888	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICE	1,634	17,310	64,692	0	748	351	0	0	0	0
6 104100 HUMAN RESOURCES	2,155	1,078	0	0	0	0	0	0	0	(42,158)
7 102100 AUDITOR-CONTROLLER	11,394	24,744	1,427	0	10,153	5,466	35,356	557	248	861
8 102200 TREAS-TAX COLLECTOR	4,419	9,057	763	0	3,597	3,852	0	347	347	278
9 102400 REVENUE RECOVERY	0	(16,700)	0	0	0	0	0	0	0	0
10 107100 FACILITIES MAINT	2,879	40,946	0	207,687	0	0	0	0	0	0
11 110500 INFO SYSTEMS & TECH	4,687	38,235	22,940	0	0	0	0	0	0	0
12 103100 COUNTY COUNSEL	564	180	1,483	0	0	0	0	0	(14,848)	0
Total Current Allocations	27,732	114,850	91,305	260,575	14,498	9,669	35,356	904	(14,253)	(41,019)
Less: Prior Year Allocations	25,776	68,803	24,263	185,518	4,088	5,463	23,742	0	0	0
Carry-Forward	1,956	46,047	67,042	75,057	10,410	4,206	11,614	0	0	0
Proposed Costs	\$29,688	\$160,898	\$158,347	\$335,632	\$24,908	\$13,875	\$46,970	\$904	\$(14,253)	\$(41,019)

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2019-2020

FY 2017-2018
 2/17/2019

Summary Schedule

Department	ALL OTHER	2nd Allocation Orphans	Total
1. BUILDING DEPRECIATION	\$0	\$0	\$1,852,303
2. EQUIPMENT DEPRECIATION	0	0	794,848
3. 101300 CO ADMIN OFFICE	(9,818)	0	870,131
6. 104100 HUMAN RESOURCES	0	0	515,835
7. 102100 AUDITOR-CONTROLLER	41,836	0	944,248
8. 102200 TREAS-TAX COLLECTOR	20,497	0	219,101
9. 102400 REVENUE RECOVERY	0	0	164,842
10. 107100 FACILITIES MAINT	66,433	0	2,600,625
11. 110500 INFO SYSTEMS &TECH	(5,852)	0	992,292
12. 103100 COUNTY COUNSEL	24,886	0	400,522
Total Current Allocations	137,983	0	9,354,747
Less: Prior Year Allocations	339,146	0	7,097,371
Carry-Forward	(201,163)	0	1,086,345
Proposed Costs	\$(63,181)	\$0	\$10,441,091