



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Tuolumne
Sonora, California**

**Date: September 24, 2020
Filing Ref: TUO21**

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 **2020-21**. 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 **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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 ISF |
| 3. Human Resources | 12. Telecommunication ISF |
| 4. Auditor-Controller | 13. Unemployment Insurance ISF |
| 5. Revenue Recovery | 14. Employee Group Insurance ISF |
| 6. Facilities Maintenance | 15. Employee Leave Liability ISF |
| 7. Info Systems and Technology | 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 2020-21 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
County Clerk/Auditor-Controller

Title

10-6-2020

10-8-2020

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 2020-2021

FY 2018-2019
 1/16/2020

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	\$3,394	\$0	\$0	\$10,544	\$0	\$31,863	\$4,438	\$0
2 EQUIPMENT DEPRECIATION	30,231	59,135	0	0	0	102,176	0	118	0	0
3 101300 CO ADMIN OFFICE	211,916	61	2,702	0	6,037	6,013	196	617	1,975	202,581
6 104100 HUMAN RESOURCES	538	0	3,228	0	0	6,994	0	538	1,076	0
7 102100 AUDITOR-CONTROLLER	3,349	176	6,555	0	6,045	14,535	922	2,581	8,124	3,048
8 102200 TREAS-TAX COLLECTOR	749	44	509	0	174	858	313	262	2,064	1,512
9 102400 REVENUE RECOVERY	0	0	0	0	0	0	0	0	0	0
10 107100 FACILITIES MAINT	0	0	16,444	0	9,082	51,090	0	10,202	21,505	0
11 110500 INFO SYSTEMS &TECH	3,653	0	26,085	0	680	23,075	0	506	1,777	0
12 103100 COUNTY COUNSEL	11,632	0	143,618	0	96,056	8,284	0	0	4,245	0
Total Current Allocations	262,067	59,416	202,534	0	118,074	223,568	1,431	46,687	45,205	207,141
Less: Prior Year Allocations	0	0	240,138	1,065	26,693	210,249	2,451	48,600	54,788	10,300
Carry-Forward	0	0	(37,604)	(1,065)	91,381	13,319	(1,020)	(1,913)	(9,583)	196,841
Proposed Costs	\$262,067	\$59,416	\$164,931	\$(1,065)	\$209,455	\$236,888	\$410	\$44,774	\$35,622	\$403,982

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2020-2021

FY 2018-2019
 1/16/2020

Summary Schedule

Department	1121-108300 CRIMINAL JUSTICE FAC	207100 SURVEYOR	110940 OES TREE MORTALITY HAZARD	110945 MASTER STEWARDS HIP GRANT	110950 RIM FIRE 2013	8000'S COURTS	201100 GRAND JURY	201150 LAW LIBRARY	201900 COURTS- GENERAL	201200 DISTRICT ATTORNEY
1 BUILDING DEPRECIATION	\$0	\$1,092	\$0	\$0	\$0	\$89,552	\$0	\$0	\$0	\$65,560
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	48,985
3 101300 CO ADMIN OFFICE	0	0	13,477	(20,165)	0	0	124	0	3,734	8,701
6 104100 HUMAN RESOURCES	0	0	1,614	0	0	0	0	0	0	9,146
7 102100 AUDITOR-CONTROLLER	3,125	0	15,525	1,380	0	(6,300)	8,017	901	9,482	18,458
8 102200 TREAS-TAX COLLECTOR	0	0	3,554	0	0	1,308	4,710	538	996	2,333
9 102400 REVENUE RECOVERY	0	0	0	0	0	554	0	0	0	0
10 107100 FACILITIES MAINT	0	10,534	0	0	0	170,675	0	0	0	96,388
11 110500 INFO SYSTEMS &TECH	0	680	1,517	0	0	3,913	510	0	0	52,232
12 103100 COUNTY COUNSEL	0	0	0	0	0	2,761	0	0	0	621
Total Current Allocations	3,125	12,307	35,688	(18,785)	0	262,463	13,362	1,439	14,212	302,424
Less: Prior Year Allocations	0	13,564	12,542	0	0	207,103	11,865	761	4,488	235,499
Carry-Forward	0	(1,257)	23,146	0	0	55,360	1,497	678	9,724	66,925
Proposed Costs	\$3,125	\$11,050	\$58,833	\$(18,785)	\$0	\$317,824	\$14,858	\$2,117	\$23,936	\$369,349

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2020-2021

FY 2018-2019
 1/16/2020

Summary Schedule

Department	201225 DA- VICTIM ADVOC	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
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$136,839	\$0	\$0	\$106,598	\$0	\$10,846
2 EQUIPMENT DEPRECIATION	0	0	12,537	0	282,983	0	33,061	38,247	6,004	92,938
3 101300 CO ADMIN OFFICE	827	0	1,218	3,569	43,476	7,001	6,018	24,085	1,672	16,516
6 104100 HUMAN RESOURCES	1,614	0	1,614	3,497	36,585	0	6,456	26,363	1,614	17,163
7 102100 AUDITOR-CONTROLLER	3,148	(639)	5,347	8,452	76,052	4,142	12,189	43,626	5,399	31,792
8 102200 TREAS-TAX COLLECTOR	560	0	618	858	6,418	0	1,650	3,242	1,243	3,438
9 102400 REVENUE RECOVERY	0	0	0	36,371	0	0	0	0	0	121,589
10 107100 FACILITIES MAINT	0	13,130	0	38,482	81,464	0	0	218,236	10,182	92,169
11 110500 INFO SYSTEMS &TECH	1,517	595	14,191	7,710	90,098	0	7,173	203,574	2,027	66,656
12 103100 COUNTY COUNSEL	0	0	0	13,875	26,922	0	0	0	0	8,905
Total Current Allocations	7,666	13,087	35,525	112,814	780,836	11,143	66,547	663,971	28,142	462,013
Less: Prior Year Allocations	0	7,304	21,204	91,218	753,130	5,157	69,497	596,366	40,410	526,043
Carry-Forward	0	5,783	14,321	21,596	27,706	5,986	(2,950)	67,605	(12,268)	(64,030)
Proposed Costs	\$7,666	\$18,870	\$49,846	\$134,410	\$808,542	\$17,130	\$63,597	\$731,576	\$15,873	\$397,983

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2020-2021

FY 2018-2019
 1/16/2020

Summary Schedule

Department	203220 REGIONAL JUVENILE CENTER	1107-204100 CO FIRE DEPT	208100 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
1 BUILDING DEPRECIATION	\$793,950	\$34,042	\$0	\$0	\$0	\$7,538	\$36,688	\$0	\$0	\$21,635
2 EQUIPMENT DEPRECIATION	0	0	6,581	7,296	0	11,977	13,572	0	0	0
3 101300 CO ADMIN OFFICE	5,797	17,696	2,861	2,009	0	16,101	3,320	323	18	7,439
6 104100 HUMAN RESOURCES	7,532	1,614	2,690	1,076	0	16,679	5,380	538	0	6,994
7 102100 AUDITOR-CONTROLLER	15,354	28,405	8,914	5,825	(21)	56,556	12,977	1,190	475	24,462
8 102200 TREAS-TAX COLLECTOR	1,367	6,382	1,163	1,287	0	2,726	1,650	0	0	5,873
9 102400 REVENUE RECOVERY	0	0	0	0	0	0	0	0	0	0
10 107100 FACILITIES MAINT	94,169	17,224	10,505	0	0	72,685	76,211	0	0	208,605
11 110500 INFO SYSTEMS & TECH	12,438	10,605	11,970	1,011	0	59,566	18,581	506	0	6,573
12 103100 COUNTY COUNSEL	0	1,864	6,006	1,312	607	99,766	4,038	19,104	0	1,941
Total Current Allocations	930,607	117,831	50,690	19,816	586	343,593	172,418	21,660	493	283,523
Less: Prior Year Allocations	75,096	65,324	51,604	23,534	105	304,475	131,733	0	849	311,413
Carry-Forward	855,511	52,507	(914)	(3,718)	481	39,118	40,685	0	(356)	(27,890)
Proposed Costs	\$1,786,117	\$170,339	\$49,776	\$16,097	\$1,067	\$382,710	\$213,104	\$21,660	\$136	\$255,633

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2020-2021

FY 2018-2019
 1/16/2020

Summary Schedule

Department	1101-301105	1101-301110	1101-301115	1101-301200	1101-301800	3301-110970	3301-301300	3301-110955	301450	1140-401100
	ENGINEERI	ENGINEERI	TRAFFIC &	PW ROAD	SB-1	STORM/FLO	PW	STORM/FLO	SPECIAL	HEALTH
	NG	NG PROJ	ENGINRNG	MAINT	TRANSP	OD 2018	PROJECTS	OD 2017	DISTRICT	
									ADMIN	
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,940
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICE	0	0	0	14,040	7,046	6	4	0	348	16,849
6 104100 HUMAN RESOURCES	0	0	0	13,988	0	0	0	0	538	10,976
7 102100 AUDITOR-CONTROLLER	0	0	0	12,579	5,209	1,459	4,401	1,955	1,913	28,500
8 102200 TREAS-TAX COLLECTOR	0	0	0	0	545	611	2,166	909	182	4,143
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	0	81,171
11 110500 INFO SYSTEMS &TECH	0	0	0	14,593	0	0	0	0	506	33,744
12 103100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	(2,968)
Total Current Allocations	0	0	0	55,200	12,800	2,076	6,570	2,863	3,487	188,355
Less: Prior Year Allocations	0	0	0	48,952	0	0	1,703	0	3,847	152,442
Carry-Forward	0	0	0	6,248	0	0	4,867	0	(360)	35,913
Proposed Costs	\$0	\$0	\$0	\$61,448	\$12,800	\$2,076	\$11,437	\$2,863	\$3,126	\$224,269

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2020-2021

FY 2018-2019
 1/16/2020

Summary Schedule

Department	1140-401130 TOBACCO CONTROL	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
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$82,086	\$0	\$1,092	\$41,853	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICE	1,210	0	264	35,103	0	3,798	43,764	1,842	863	0
6 104100 HUMAN RESOURCES	1,614	0	0	36,693	0	2,690	55,685	2,421	1,603	0
7 102100 AUDITOR-CONTROLLER	4,600	0	998	92,846	0	7,821	122,284	9,470	4,255	0
8 102200 TREAS-TAX COLLECTOR	465	0	225	10,082	0	1,832	7,887	1,570	552	0
9 102400 REVENUE RECOVERY	0	0	0	(5,189)	0	0	0	0	0	0
10 107100 FACILITIES MAINT	0	0	0	198,126	0	10,534	74,150	0	7,330	0
11 110500 INFO SYSTEMS &TECH	2,368	0	0	127,298	0	4,144	349,519	9,815	9,588	0
12 103100 COUNTY COUNSEL	0	1,519	0	2,392	0	679	73,123	0	35	0
Total Current Allocations	10,258	1,519	1,487	579,437	0	32,590	768,263	25,118	24,226	0
Less: Prior Year Allocations	5,878	2,509	1,674	448,151	136,184	23,353	444,961	15,174	18,895	0
Carry-Forward	4,380	(990)	(187)	131,286	(136,184)	9,237	323,302	9,944	5,331	0
Proposed Costs	\$14,637	\$528	\$1,300	\$710,723	\$(136,184)	\$41,828	\$1,091,566	\$35,062	\$29,557	\$0

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2020-2021

FY 2018-2019
1/16/2020

Summary Schedule

Department	1185-401310 TUOLUMNE CO BH HOUSING	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
1 BUILDING DEPRECIATION	\$0	\$0	\$42,137	\$0	\$2,725	\$64,517	\$0	\$17,791	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	11,448	0	4,393	0	0	0	44,904	0
3 101300 CO ADMIN OFFICE	153	141	4,676	0	2,294	984	1,043	0	2,148	(3,514)
6 104100 HUMAN RESOURCES	0	0	5,380	0	1,506	1,614	1,076	0	1,614	130,730
7 102100 AUDITOR-CONTROLLER	1,058	1,904	18,423	0	16,874	4,835	4,686	0	7,248	5,399
8 102200 TREAS-TAX COLLECTOR	770	509	3,613	0	1,323	778	705	0	1,643	843
9 102400 REVENUE RECOVERY	0	0	0	0	0	0	0	0	0	0
10 107100 FACILITIES MAINT	0	0	237,332	10,056	259,027	58,591	16,175	48,994	0	0
11 110500 INFO SYSTEMS &TECH	0	0	41,122	0	27,700	1,517	1,011	0	3,899	0
12 103100 COUNTY COUNSEL	0	0	2,658	0	2,968	0	0	0	0	5,699
Total Current Allocations	1,981	2,554	366,790	10,056	318,810	132,835	24,697	66,785	61,455	139,157
Less: Prior Year Allocations	2,124	0	228,933	6,793	440,235	124,465	25,116	56,034	87,423	139,954
Carry-Forward	(143)	0	137,857	3,263	(121,425)	8,370	(419)	10,751	(25,968)	(797)
Proposed Costs	\$1,838	\$2,554	\$504,647	\$13,320	\$197,386	\$141,206	\$24,277	\$77,536	\$35,488	\$138,360

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2020-2021

FY 2018-2019
 1/16/2020

Summary Schedule

Department	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	5590-304100 FLEET SERVICES FUND	304200 RADIO/COM MUNICATIO NS	4410-733010 HOSPITAL
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$870	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	5,865	0
3 101300 CO ADMIN OFFICE	319	1,020	(578)	40,247	36,832	6,531	2,708	2,871	412	0
6 104100 HUMAN RESOURCES	14,015	0	46,978	807	0	0	7,551	2,690	538	0
7 102100 AUDITOR-CONTROLLER	533	3,543	6,956	5,060	25,037	5,175	2,027	15,378	2,783	0
8 102200 TREAS-TAX COLLECTOR	51	1,461	291	698	1,992	0	15	4,281	182	0
9 102400 REVENUE RECOVERY	0	0	0	0	0	0	0	0	0	28,623
10 107100 FACILITIES MAINT	0	0	0	4,214	0	0	0	0	0	55,399
11 110500 INFO SYSTEMS &TECH	0	0	0	758	0	0	0	5,080	506	0
12 103100 COUNTY COUNSEL	0	0	0	35	0	0	0	0	0	0
Total Current Allocations	14,919	6,024	53,646	52,687	63,860	11,706	12,300	30,301	10,285	84,022
Less: Prior Year Allocations	14,841	4,794	58,459	116,984	50,895	9,183	12,652	29,194	4,990	56,532
Carry-Forward	78	1,230	(4,813)	(64,297)	12,965	2,523	(352)	1,107	5,295	27,490
Proposed Costs	\$14,997	\$7,255	\$48,833	\$(11,610)	\$76,826	\$14,228	\$11,949	\$31,409	\$15,581	\$111,512

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2020-2021

FY 2018-2019
 1/16/2020

Summary Schedule

Department	4420-303100 PUBLIC TRANSPOR T	4430/4440 AIRPORTS	4450-402100 AMBULANC E	4470-917255 TCPA	MEMORIAL HALLS	1240-1740 SPECIAL DISTRICTS	18XX CEMETERIE S	207900 PUBLIC GUARDIAN	3310-108500 AIRPORT CONSTR	110905 OUTSIDE AGENCY PARTNERS
1 BUILDING DEPRECIATION	\$994	\$0	\$0	\$0	\$49,455	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICE	0	1,884	21,524	(970)	0	0	0	0	0	0
6 104100 HUMAN RESOURCES	0	2,152	1,076	0	0	0	0	0	0	0
7 102100 AUDITOR-CONTROLLER	13,403	11,247	28,107	2,388	0	6,177	962	27,873	497	917
8 102200 TREAS-TAX COLLECTOR	3,598	2,304	5,859	458	0	1,934	2,232	0	138	160
9 102400 REVENUE RECOVERY	0	0	(14,346)	0	0	0	0	0	0	0
10 107100 FACILITIES MAINT	9,586	973	37,710	0	163,676	0	0	0	0	0
11 110500 INFO SYSTEMS &TECH	13,354	6,191	24,790	0	0	0	0	0	0	0
12 103100 COUNTY COUNSEL	(179)	3,470	398	1,070	0	449	0	0	0	7,973
Total Current Allocations	40,756	28,221	105,118	2,946	213,131	8,559	3,194	27,873	635	9,050
Less: Prior Year Allocations	61,545	25,902	77,807	96,793	207,006	14,880	3,513	34,153	0	0
Carry-Forward	(20,789)	2,319	27,311	(93,847)	6,125	(6,321)	(319)	(6,280)	0	0
Proposed Costs	\$19,967	\$30,541	\$132,428	\$(90,901)	\$219,257	\$2,239	\$2,875	\$21,592	\$635	\$9,050

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2020-2021

FY 2018-2019
 1/16/2020

Summary Schedule

Department	1110-110960 NATIONAL DISASTER RES	ALL OTHER	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$1,674,039
2 EQUIPMENT DEPRECIATION	0	0	0	812,451
3 101300 CO ADMIN OFFICE	89,528	(14,823)	0	918,482
6 104100 HUMAN RESOURCES	0	0	0	504,481
7 102100 AUDITOR-CONTROLLER	1,994	51,216	0	1,009,557
8 102200 TREAS-TAX COLLECTOR	298	14,574	0	140,274
9 102400 REVENUE RECOVERY	0	0	0	167,602
10 107100 FACILITIES MAINT	0	60,944	0	2,652,970
11 110500 INFO SYSTEMS & TECH	0	(6,244)	0	1,300,677
12 103100 COUNTY COUNSEL	0	1,698	0	552,572
Total Current Allocations	91,821	107,364	0	9,733,107
Less: Prior Year Allocations	0	388,201	0	7,837,692
Carry-Forward	0	(280,837)	0	1,438,468
Proposed Costs	\$91,821	\$(173,473)	\$0	\$11,171,575