



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Tuolumne
Sonora, California**

**Date: October 15, 2021
Filing Ref: TUO22**

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 **2021-22**. 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 **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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. Liability Insurance ISF |
| 2. County Administrative Officer | 10. Purchasing ISF |
| 3. Auditor-Controller | 11. Telecommunication ISF |
| 4. Revenue Recovery | 12. Unemployment Insurance ISF |
| 5. Facilities Management | 13. Employee Group Insurance ISF |
| 6. Information Systems and Services | 14. Employee Leave Liability ISF |
| 7. County Counsel | 15. Post Retirement Insurance ISF |
| 8. Workers' Compensation ISF | 16. Fleet/Radio Services 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 2021-22 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

10/15/2021

10/15/2021

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 2021-2022

FY 2019-2020
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Summary Schedule

Department	101315 CAO- EMERGENC Y SVC	101350 CAO- HOMELAND SECURITY	101100 BOARD OF SUPERVISOR S	107150 GENERAL SVCS AGENCY	305100 JAMESTOW N MINE	104200 EMPLOYEE DEV RECOGNITI	109100 EC DEV & PROMO	109300 BUS ASSIST & INNOVATIO N	102300 ASSESSOR/ RECORDER	102310 RECORDER S MODERNIZA
1 BUILDING DEPRECIATION	\$0	\$0	\$3,130	\$0	\$0	\$0	\$0	\$0	\$9,724	\$0
2 EQUIPMENT DEPRECIATION	30,231	59,135	0	0	0	0	0	0	210,550	0
3 101300 CO ADMIN OFFICE	272,209	378	2,444	446	0	0	4,405	475	5,696	186
6 104100 HUMAN RESOURCES	0	0	6,202	0	0	0	1,034	0	13,438	0
7 102100 AUDITOR-CONTROLLER	1,644	362	6,936	1,597	0	426	4,181	2,221	16,997	700
8 102200 TREAS-TAX COLLECTOR	665	74	185	0	0	0	98	25	1,194	271
9 102400 OFFICE OF REVENUE RECO	0	0	0	0	0	0	0	0	0	0
10 107100 FACILITIES MAINT	0	0	17,780	0	0	0	312	0	55,241	0
11 110500 INFO SYSTEMS &TECH	0	0	16,789	0	0	0	4,380	0	63,167	0
12 103100 COUNTY COUNSEL	51,008	0	145,796	0	0	0	921	0	7,297	0
Total Current Allocations	355,756	59,949	199,262	2,043	0	426	15,330	2,722	383,304	1,156
Less: Prior Year Allocations	176,223	60,357	245,125	0	378	0	36,699	0	255,715	1,650
Carry-Forward	179,533	(408)	(45,863)	0	(378)	0	(21,369)	0	127,589	(494)
Proposed Costs	\$535,289	\$59,541	\$153,398	\$2,043	\$(378)	\$426	\$(6,038)	\$2,722	\$510,894	\$663

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Department	102335 ARCHIVES	105100 CO CLERK ELECTIONS	3315-108150 COUNTY CAPITAL	1121-108300 CRIMINAL JUSTICE FAC	110600 PW/GIS SURVEYOR	110940 OES TREE MORTALITY HAZARD	110945 MASTER STEWARDS HIP GRANT	110950 RIM FIRE 2013	8000'S COURTS	201100 GRAND JURY
1 BUILDING DEPRECIATION	\$31,863	\$4,093	\$0	\$0	\$1,204	\$0	\$0	\$0	\$86,214	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICE	519	1,833	168,371	0	1,094	2,966	2,947	0	0	111
6 104100 HUMAN RESOURCES	1,034	2,067	0	0	4,135	3,101	0	0	0	0
7 102100 AUDITOR-CONTROLLER	2,864	9,380	3,030	2,516	5,964	5,434	2,470	0	(1,206)	8,406
8 102200 TREAS-TAX COLLECTOR	283	1,108	2,228	0	37	1,059	455	0	2,609	10,118
9 102400 OFFICE OF REVENUE RECO	0	0	0	0	0	0	0	0	41,439	0
10 107100 FACILITIES MAINT	14,199	23,556	0	0	11,390	0	0	0	151,835	0
11 110500 INFO SYSTEMS &TECH	376	9,056	0	0	4,470	1,128	0	0	19,427	890
12 103100 COUNTY COUNSEL	0	5,865	0	0	1,057	0	0	0	4,671	0
Total Current Allocations	51,138	56,958	173,629	2,516	29,350	13,688	5,873	0	304,990	19,524
Less: Prior Year Allocations	48,870	75,717	320,063	2,101	14,910	20,160	0	0	203,974	15,725
Carry-Forward	2,268	(18,759)	(146,434)	415	14,440	(6,472)	0	0	101,016	3,799
Proposed Costs	\$53,406	\$38,199	\$27,195	\$2,930	\$43,790	\$7,216	\$5,873	\$0	\$406,005	\$23,324

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Department	201150 LAW LIBRARY	201900 COURTS- GENERAL	201200 DISTRICT ATTORNEY	201215 KC CHILD ADVOCACY	201225 DA- VICTIM ADVOC	1160-201340 CHILD SUPPORT SVCS	201210 VICTIM WITNESS	201400 PUBLIC DEFENDER	201700 PD CONFLICT DIV	202100-135 SHERIFF- CORONER
1 BUILDING DEPRECIATION	\$0	\$0	\$66,459	\$0	\$0	\$0	\$0	\$0	\$0	\$59,319
2 EQUIPMENT DEPRECIATION	0	0	29,261	0	0	0	14,815	0	0	233,867
3 101300 CO ADMIN OFFICE	0	1,437	7,746	633	471	0	1,569	3,644	1,488	42,561
6 104100 HUMAN RESOURCES	0	0	16,540	2,067	3,101	0	5,169	7,236	3,101	74,428
7 102100 AUDITOR-CONTROLLER	511	5,235	17,613	4,787	3,419	0	7,197	9,703	3,359	85,633
8 102200 TREAS-TAX COLLECTOR	579	135	2,068	874	345	0	640	972	1,009	7,927
9 102400 OFFICE OF REVENUE RECO	0	0	0	0	0	0	0	36,687	0	0
10 107100 FACILITIES MAINT	0	0	96,539	0	0	4,109	0	47,267	0	68,471
11 110500 INFO SYSTEMS &TECH	0	0	33,315	752	1,128	0	20,120	50,234	1,128	156,975
12 103100 COUNTY COUNSEL	0	0	648	0	0	0	0	7,535	0	35,358
Total Current Allocations	1,090	6,807	270,189	9,113	8,464	4,109	49,510	163,278	10,086	764,539
Less: Prior Year Allocations	1,679	4,934	237,992	0	7,759	12,499	23,592	85,485	0	785,374
Carry-Forward	(590)	1,874	32,198	0	706	(8,389)	25,918	77,793	0	(20,836)
Proposed Costs	\$500	\$8,681	\$302,387	\$9,113	\$9,170	\$(4,280)	\$75,428	\$241,071	\$10,086	\$743,703

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Department	202175 SHERIFF- COURTRM	202200 SHERIFF- COMMO	203100 COUNTY JAIL	202300 TUOLUMNE NARC TEAM	203200 PROBATION DEPT	203220 REGIONAL JUVENILE CENTER	1107-204100 CO FIRE DEPT	206100 AGRI- WEIGHTS & MEASURES	206200 AIR POLLUTION CONTROL	207200 LAFCO
1 BUILDING DEPRECIATION	\$0	\$0	\$60,803	\$0	\$10,846	\$793,950	\$34,042	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	32,799	48,520	1,393	81,137	0	0	14,883	9,283	0
3 101300 CO ADMIN OFFICE	3,764	5,768	23,369	0	15,820	5,847	16,871	2,423	2,768	0
6 104100 HUMAN RESOURCES	0	13,438	62,024	0	34,010	14,472	3,101	5,169	2,067	0
7 102100 AUDITOR-CONTROLLER	2,823	12,648	48,864	0	34,823	16,239	26,366	9,002	6,919	(7)
8 102200 TREAS-TAX COLLECTOR	0	1,945	4,185	0	4,123	1,379	7,865	1,366	1,391	0
9 102400 OFFICE OF REVENUE RECO	0	0	0	0	131,212	0	0	0	0	0
10 107100 FACILITIES MAINT	0	0	311,908	436	114,054	93,617	19,176	24,825	0	0
11 110500 INFO SYSTEMS &TECH	0	10,968	76,240	0	59,972	7,340	26,208	18,637	752	0
12 103100 COUNTY COUNSEL	0	0	0	0	7,774	0	1,159	2,898	2,557	711
Total Current Allocations	6,588	77,566	635,912	1,829	493,770	932,844	134,789	79,204	25,738	704
Less: Prior Year Allocations	4,062	74,155	539,488	37,835	437,403	1,116,175	73,152	52,302	22,601	23
Carry-Forward	2,526	3,411	96,424	(36,006)	56,367	(183,332)	61,638	26,902	3,137	681
Proposed Costs	\$9,113	\$80,977	\$732,336	\$(34,177)	\$550,137	\$749,512	\$196,427	\$106,105	\$28,875	\$1,385

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Department	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	1101-301110 ENGINEERI NG PROJ	1101-301115 TRAFFIC & ENGINRNG	1101-301200 PW ROAD MAINT	1101-301800 SB-1 TRANSP
1 BUILDING DEPRECIATION	\$8,307	\$36,688	\$0	\$0	\$24,937	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	16,261	23,851	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICE	12,508	3,384	65	0	7,100	0	0	0	12,254	3,243
6 104100 HUMAN RESOURCES	23,776	10,337	0	0	15,506	0	0	0	29,978	0
7 102100 AUDITOR-CONTROLLER	58,880	13,636	712	518	21,700	0	0	0	18,415	3,043
8 102200 TREAS-TAX COLLECTOR	2,622	1,809	0	0	751	0	0	0	6,068	542
9 102400 OFFICE OF REVENUE RECO	0	0	0	0	0	0	0	0	0	0
10 107100 FACILITIES MAINT	78,590	78,813	0	0	225,553	0	0	0	0	0
11 110500 INFO SYSTEMS &TECH	22,142	14,882	0	0	68,220	0	0	0	18,021	0
12 103100 COUNTY COUNSEL	39,785	3,103	21,549	0	27,886	0	0	0	0	0
Total Current Allocations	262,869	186,504	22,326	518	391,653	0	0	0	84,736	6,828
Less: Prior Year Allocations	331,140	145,463	7,556	576	317,208	0	3,425	0	53,854	1,094
Carry-Forward	(68,271)	41,041	14,769	(58)	74,445	0	(3,425)	0	30,882	5,734
Proposed Costs	\$194,599	\$227,544	\$37,095	\$460	\$466,099	\$0	\$(3,425)	\$0	\$115,618	\$12,562

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Department	506220 HOMELESS ADVOC & OUTREACH	1110-108175 NEIGHBORH OOD STABILIZ	110990 COVID-19 EMERGENC Y	3301-110970 STORM/FLO OD 2018	3301-301300 PW PROJECTS	3301-110955 STORM/FLO OD 2017	110980 HAZARDOU S FUEL GRANT	301450 SPECIAL DISTRICT ADMIN	1140-401100 HEALTH	1140-401130 TOBACCO CONTROL
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,940	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICE	120	0	2,010	0	695	0	284	326	15,659	913
6 104100 HUMAN RESOURCES	1,034	0	0	0	0	0	0	1,034	24,189	3,101
7 102100 AUDITOR-CONTROLLER	596	12	3,563	373	4,733	1,162	387	2,447	29,816	4,405
8 102200 TREAS-TAX COLLECTOR	0	0	443	246	2,326	874	123	62	5,391	271
9 102400 OFFICE OF REVENUE RECO	0	0	0	0	0	0	0	0	0	0
10 107100 FACILITIES MAINT	0	0	0	0	0	0	0	0	83,773	0
11 110500 INFO SYSTEMS &TECH	376	0	0	0	0	0	0	376	66,316	1,721
12 103100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	2,117	0
Total Current Allocations	2,125	12	6,016	619	7,754	2,036	794	4,244	243,200	10,411
Less: Prior Year Allocations	0	0	0	187	5,224	3,542	0	4,223	163,297	9,482
Carry-Forward	0	0	0	432	2,529	(1,506)	0	22	79,903	929
Proposed Costs	\$2,125	\$12	\$6,016	\$1,051	\$10,283	\$530	\$794	\$4,266	\$323,103	\$11,341

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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	\$82,866	\$0	\$1,204	\$41,853	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICE	0	190	32,700	0	2,982	41,309	1,665	689	0	82
6 104100 HUMAN RESOURCES	0	0	66,055	0	5,169	112,159	4,652	2,584	0	0
7 102100 AUDITOR-CONTROLLER	0	758	92,788	0	8,189	124,015	8,811	4,236	0	855
8 102200 TREAS-TAX COLLECTOR	0	209	12,419	0	1,846	11,385	1,009	234	0	751
9 102400 OFFICE OF REVENUE RECO	0	0	(3,449)	0	0	0	0	0	0	0
10 107100 FACILITIES MAINT	0	0	181,363	0	11,390	39,291	0	8,974	0	0
11 110500 INFO SYSTEMS &TECH	0	0	100,201	0	5,699	125,080	9,996	9,096	0	0
12 103100 COUNTY COUNSEL	4,364	0	555	0	219	21,904	0	102	0	0
Total Current Allocations	4,364	1,157	565,498	0	36,698	516,996	26,134	25,915	0	1,688
Less: Prior Year Allocations	9,176	1,611	547,063	0	25,385	580,350	22,280	21,396	0	2,179
Carry-Forward	(4,812)	(453)	18,434	0	11,314	(63,354)	3,853	4,519	0	(491)
Proposed Costs	\$(447)	\$704	\$583,932	\$0	\$48,012	\$453,642	\$29,987	\$30,433	\$0	\$1,197

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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	\$42,137	\$0	\$153,686	\$63,594	\$0	\$17,489	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	1,982	0	3,928	0	671	0	55,428	0	0
3 101300 CO ADMIN OFFICE	97	3,391	0	1,790	639	775	0	2,207	4,990	849
6 104100 HUMAN RESOURCES	0	9,820	0	4,135	3,101	1,034	0	3,101	0	0
7 102100 AUDITOR-CONTROLLER	920	13,911	0	15,013	3,675	4,055	0	7,422	4,460	932
8 102200 TREAS-TAX COLLECTOR	394	3,089	0	1,071	468	763	0	1,600	911	37
9 102400 OFFICE OF REVENUE RECO	0	0	0	0	0	0	0	0	0	0
10 107100 FACILITIES MAINT	0	97,532	28,236	397,331	65,535	16,164	62,074	0	0	0
11 110500 INFO SYSTEMS &TECH	0	47,912	2,373	19,299	1,128	376	0	4,242	0	0
12 103100 COUNTY COUNSEL	0	307	0	2,591	0	0	0	0	1,685	0
Total Current Allocations	1,411	220,081	30,608	598,845	138,140	23,839	79,562	74,001	12,046	1,819
Less: Prior Year Allocations	3,042	272,230	7,188	378,763	127,346	27,241	68,593	62,046	139,621	15,973
Carry-Forward	(1,630)	(52,149)	23,420	220,081	10,794	(3,402)	10,969	11,955	(127,575)	(14,154)
Proposed Costs	\$(219)	\$167,933	\$54,028	\$818,926	\$148,934	\$20,437	\$90,532	\$85,956	\$(115,530)	\$(12,336)

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Department	5530 TELECOMM O	5540 WORKERS COMP INSURANCE	5550 PURCHASIN G	5560 EMPLOYEE INSURANCE	5570 EMPLOYEE LEAVE LIAB	5580 POST RETIREMEN T	1101-304100 FLEET SERVICES FUND	304200 RADIO COMMUNIC ATIONS	4410-733010 HOSPITAL	4420-303100 PUBLIC TRANSPOR T
1 BUILDING DEPRECIATION	\$0	\$0	\$802	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	5,865	0	0
3 101300 CO ADMIN OFFICE	1,307	11,997	30,436	33,989	9,023	3,032	2,885	464	0	0
6 104100 HUMAN RESOURCES	0	0	2,067	0	0	0	5,169	1,034	0	0
7 102100 AUDITOR-CONTROLLER	2,761	9,595	5,397	25,900	8,316	2,567	11,480	3,271	0	13,956
8 102200 TREAS-TAX COLLECTOR	1,489	185	542	2,203	0	12	5,502	123	0	2,031
9 102400 OFFICE OF REVENUE RECO	0	0	0	0	0	0	0	0	23,478	0
10 107100 FACILITIES MAINT	0	0	4,556	0	0	0	0	0	45,935	10,365
11 110500 INFO SYSTEMS &TECH	0	0	752	0	0	0	6,032	376	0	12,425
12 103100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	(257)
Total Current Allocations	5,558	21,777	44,552	62,093	17,339	5,612	31,067	11,133	69,412	38,520
Less: Prior Year Allocations	5,639	60,639	87,545	55,266	7,799	12,118	29,083	11,402	46,849	48,877
Carry-Forward	(81)	(38,862)	(42,992)	6,827	9,540	(6,506)	1,984	(269)	22,563	(10,357)
Proposed Costs	\$5,476	\$(17,085)	\$1,560	\$68,920	\$26,879	\$(894)	\$33,051	\$10,864	\$91,976	\$28,162

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Summary Schedule

Department	4430/4440 AIRPORTS	4450- 402100/200 AMBULANC E	4470-917255 TCPPA	MEMORIAL HALLS	1240-1904 SPECIAL DISTRICTS	1810-1850 CEMETERIE S	207900 PUBLIC GUARDIAN	3310-108500 AIRPORT CONSTR	110905 OUTSIDE AGENCY PARTNERS	1110-110960 NATIONAL DISASTER RES
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$51,128	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICE	1,812	17,444	8,077	0	0	0	0	0	0	125,687
6 104100 HUMAN RESOURCES	4,135	2,067	0	0	0	0	0	0	0	0
7 102100 AUDITOR-CONTROLLER	12,223	27,538	5,772	0	6,911	4,569	13,275	395	768	2,234
8 102200 TREAS-TAX COLLECTOR	2,806	7,939	505	0	1,625	2,142	0	185	135	406
9 102400 OFFICE OF REVENUE RECO	0	(9,500)	0	0	0	0	0	0	0	0
10 107100 FACILITIES MAINT	1,789	43,546	0	169,105	0	0	0	0	0	0
11 110500 INFO SYSTEMS &TECH	6,694	15,422	0	0	0	0	0	0	0	0
12 103100 COUNTY COUNSEL	(1,172)	278	170	0	0	0	0	0	2,353	0
Total Current Allocations	28,288	104,735	14,525	220,233	8,536	6,711	13,275	580	3,256	128,327
Less: Prior Year Allocations	27,732	114,850	91,305	260,575	14,498	9,669	35,356	904	(14,253)	(41,019)
Carry-Forward	556	(10,115)	(76,780)	(40,342)	(5,962)	(2,958)	(22,080)	(324)	17,509	169,346
Proposed Costs	\$28,844	\$94,620	\$(62,256)	\$179,892	\$2,574	\$3,753	\$(8,805)	\$255	\$20,766	\$297,673

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2021-2022

FY 2019-2020
 2/22/2021

Summary Schedule

Department	ALL OTHER	Total
1 BUILDING DEPRECIATION	\$24,579	\$1,726,858
2 EQUIPMENT DEPRECIATION	14,285	888,144
3 101300 CO ADMIN OFFICE	(105,161)	894,170
6 104100 HUMAN RESOURCES	0	612,173
7 102100 AUDITOR-CONTROLLER	82,715	1,063,145
8 102200 TREAS-TAX COLLECTOR	59,450	202,205
9 102400 OFFICE OF REVENUE RECO	(6,170)	213,696
10 107100 FACILITIES MAINT	75,758	2,780,382
11 110500 INFO SYSTEMS &TECH	(5,623)	1,136,984
12 103100 COUNTY COUNSEL	13,072	415,867
Total Current Allocations	<u>152,906</u>	<u>9,933,625</u>
Less: Prior Year Allocations	<u>137,983</u>	<u>9,354,746</u>
Carry-Forward	<u>14,924</u>	<u>539,670</u>
Proposed Costs	<u>\$167,830</u>	<u>\$10,473,295</u>