



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Tuolumne
Sonora, California**

**Date:
Filing Ref:**

**May 18, 2026
TUO26**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2025-26**. 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 **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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. Human Resources | 10. Purchasing and Special Services ISF |
| 3. Auditor-Controller | 11. Telecommunications ISF |
| 4. Office of Revenue Recovery | 12. Unemployment Insurance ISF |
| 5. Facilities Maintenance | 13. Employee Group Insurance ISF |
| 6. Information Systems and Technology | 14. Employee Leave Liability ISF |
| 7. County Counsel | 15. Post Retirement Insurance ISF |
| 8. Workers' Compensation ISF | 16. Information Technology 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 2025-26 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF TUOLUMNE

BY Original signed by

Donald McNair

Name
Auditor-Controller/Clerk

Title
05-26-2026

Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division
05-26-2026

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

Negotiated by Betty Chen
Telephone (916) 327-9496

Tuolumne County, CA
2CFR Part 200 Cost Allocation Plan - Based on FY 2023-24 Actual
Expenditures for Use in Fiscal Year 2025-26

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Summary Schedule

Seq #	Department Name	101315 CAO- EMERGENCY SVC	101350 CAO- HOMELAND SECURITY	101100 BOARD OF SUPERVISORS	107150 GENERAL SVCS AGENCY	305100 JAMESTOWN MINE	104200 EMPLOYEE DEV RECOGNITION	109100 EC DEV & PROMO
1	BUILDING DEPRECIATION	\$0	\$0	\$3,840	\$0	\$0	\$0	\$0
2	EQUIPMENT DEPRECIATION	20,299	0	52,126	0	0	0	0
3	101300 CO ADMIN OFFICE	66,081	635	4,057	237	0	499	8,588
6	104100 HUMAN RESOURCES	4,758	0	8,327	0	0	0	0
7	102100 AUDITOR-CONTROLLER	6,403	443	8,778	83	0	1,045	3,428
8	102200 TREAS-TAX COLLECTOR	1,086	74	0	0	0	253	327
9	102400 OFFICE OF REVENUE RECOVERY	0	0	0	0	0	0	0
10	107100 FACILITIES MAINT	0	0	35,971	0	0	0	0
11	110500 INFO SYSTEMS &TECH	4,300	0	44,100	67,303	0	0	0
12	103100 COUNTY COUNSEL	10,012	0	246,481	0	0	0	864
Total Current Allocations		\$112,939	\$1,152	\$403,681	\$67,624	\$0	\$1,797	\$13,208
Less: Prior Year Allocations		144,012	636	359,963	0	0	1,690	12,461
Carry-Forward		-31,073	516	43,718	0	0	107	746
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$81,865	\$1,668	\$447,398	\$67,624	\$0	\$1,904	\$13,954

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Summary Schedule

Seq #	Department Name	109300 BUS ASSIST & INNOVATION	102300 ASSESSOR/RECORDER	102310 RECORDERS MODERNIZATION	102335 ARCHIVES	105100 CO CLERK ELECTIONS	3315-108150 COUNTY CAPITAL	1121-108300 CRIMINAL JUSTICE FAC
1	BUILDING DEPRECIATION	\$0	\$11,930	\$0	\$31,863	\$4,839	\$0	\$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
3	101300 CO ADMIN OFFICE	863	9,499	165	843	2,700	46,745	0
6	104100 HUMAN RESOURCES	1,190	16,655	0	1,190	2,379	1,190	0
7	102100 AUDITOR-CONTROLLER	2,141	28,101	1,204	4,523	8,775	7,734	5,124
8	102200 TREAS-TAX COLLECTOR	30	907	446	238	922	4,551	0
9	102400 OFFICE OF REVENUE RECOVERY	0	0	0	0	0	0	0
10	107100 FACILITIES MAINT	0	111,761	0	19,412	47,044	0	0
11	110500 INFO SYSTEMS &TECH	1,075	128,994	0	1,075	59,971	1,075	0
12	103100 COUNTY COUNSEL	0	6,753	0	0	7,970	0	0
Total Current Allocations		\$5,298	\$314,601	\$1,814	\$59,144	\$134,600	\$61,294	\$5,124
Less: Prior Year Allocations		5,787	317,840	1,090	49,314	97,625	98,511	6,083
Carry-Forward		-489	-3,239	725	9,830	36,975	-37,217	-959
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$4,809	\$311,361	\$2,539	\$68,974	\$171,574	\$24,077	\$4,165

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Seq #	Department Name	110600 PW/GIS SURVEYOR	110940 OES TREE MORTALITY HAZARD	110945 MASTER STEWARDSHIP GRANT	110950 RIM FIRE 2013	8000'S COURTS	201100 GRAND JURY	201150 LAW LIBRARY
1	BUILDING DEPRECIATION	\$951	\$0	\$0	\$0	\$59,233	\$0	\$0
2	EQUIPMENT DEPRECIATION	929	0	0	0	0	0	0
3	101300 CO ADMIN OFFICE	3,267	0	51,529	0	21,248	145	0
6	104100 HUMAN RESOURCES	4,758	0	2,379	0	0	0	0
7	102100 AUDITOR-CONTROLLER	15,365	0	6,265	0	62,652	5,885	1,260
8	102200 TREAS-TAX COLLECTOR	253	0	3,064	0	49,423	5,964	833
9	102400 OFFICE OF REVENUE RECOVERY	0	0	0	0	199,452	0	0
10	107100 FACILITIES MAINT	23,044	0	0	0	85,947	0	0
11	110500 INFO SYSTEMS &TECH	4,300	0	2,150	0	0	0	0
12	103100 COUNTY COUNSEL	9,030	0	0	0	0	0	0
Total Current Allocations		\$61,896	\$0	\$65,387	\$0	\$477,954	\$11,995	\$2,093
Less: Prior Year Allocations		61,113	1,796	30,581	0	305,570	31,782	2,060
Carry-Forward		783	-1,796	34,806	0	172,385	-19,787	33
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$62,678	-\$1,796	\$100,192	\$0	\$650,339	-\$7,792	\$2,126

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Seq #	Department Name	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
1	BUILDING DEPRECIATION	\$0	\$66,459	\$0	\$0	\$0	\$0	\$0
2	EQUIPMENT DEPRECIATION	0	18,867	0	0	0	16,705	0
3	101300 CO ADMIN OFFICE	0	17,642	1,090	451	0	1,847	8,041
6	104100 HUMAN RESOURCES	0	20,818	2,379	1,190	0	4,758	10,707
7	102100 AUDITOR-CONTROLLER	0	17,531	5,264	3,545	0	12,461	12,340
8	102200 TREAS-TAX COLLECTOR	0	3,465	684	327	0	699	1,874
9	102400 OFFICE OF REVENUE RECOVERY	0	0	0	0	0	0	0
10	107100 FACILITIES MAINT	0	185,359	0	0	0	0	47,883
11	110500 INFO SYSTEMS &TECH	0	176,135	2,150	1,075	0	4,300	57,178
12	103100 COUNTY COUNSEL	3,848	7,538	0	0	79	0	14,998
Total Current Allocations		\$3,848	\$513,816	\$11,568	\$6,588	\$79	\$40,770	\$153,020
Less: Prior Year Allocations		2,316	346,464	7,404	6,996	127	105,963	137,613
Carry-Forward		1,532	167,351	4,165	-408	-49	-65,193	15,407
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$5,380	\$681,167	\$15,733	\$6,180	\$30	-\$24,423	\$168,427

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Seq #	Department Name	201700 PD CONFLICT DIV	202100-135 SHERIFF- CORONER	202175 SHERIFF- COURTRM	202200 SHERIFF- COMMO	203100 COUNTY JAIL	202300 TUOLUMNE NARC TEAM	203200 PROBATION DEPT
1	BUILDING DEPRECIATION	\$0	\$1,052,514	\$0	\$0	\$1,080,802	\$0	\$10,901
2	EQUIPMENT DEPRECIATION	0	286,010	0	0	77,501	0	87,081
3	101300 CO ADMIN OFFICE	3,446	76,596	17,346	9,286	48,301	0	27,650
6	104100 HUMAN RESOURCES	2,974	89,221	0	15,465	73,756	0	39,257
7	102100 AUDITOR-CONTROLLER	8,535	91,593	6,325	12,283	56,327	0	37,025
8	102200 TREAS-TAX COLLECTOR	1,710	14,784	0	2,008	6,871	0	6,143
9	102400 OFFICE OF REVENUE RECOVERY	0	0	0	0	0	0	9,684
10	107100 FACILITIES MAINT	0	121,842	0	0	432,291	0	89,466
11	110500 INFO SYSTEMS &TECH	2,687	661,045	0	13,974	66,645	0	265,802
12	103100 COUNTY COUNSEL	0	31,527	0	0	0	0	8,166
Total Current Allocations		\$19,353	\$2,425,133	\$23,671	\$53,016	\$1,842,496	\$0	\$581,175
Less: Prior Year Allocations		9,787	2,390,656	5,758	75,145	2,464,998	0	370,346
Carry-Forward		9,566	34,476	17,913	-22,129	-622,503	0	210,829
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$28,918	\$2,459,609	\$41,584	\$30,887	\$1,219,993	\$0	\$792,004

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Seq #	Department Name	203220 REGIONAL JUVENILE CENTER	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	\$794,261	\$35,936	\$0	\$0	\$0	\$6,561	\$10,974
2	EQUIPMENT DEPRECIATION	0	0	64,849	14,154	0	95,553	45,607
3	101300 CO ADMIN OFFICE	11,075	51,505	4,473	2,418	0	23,966	6,766
6	104100 HUMAN RESOURCES	19,034	5,948	5,948	3,569	0	36,878	13,086
7	102100 AUDITOR-CONTROLLER	18,567	42,963	17,930	8,989	-148	41,106	19,152
8	102200 TREAS-TAX COLLECTOR	2,707	9,251	1,487	1,383	0	4,492	3,079
9	102400 OFFICE OF REVENUE RECOVERY	0	0	0	0	0	0	0
10	107100 FACILITIES MAINT	177,056	24,119	24,785	0	0	159,001	95,262
11	110500 INFO SYSTEMS &TECH	55,658	99,597	31,235	3,225	0	273,599	37,353
12	103100 COUNTY COUNSEL	0	9,776	3,808	15,626	3,813	78,017	14,841
Total Current Allocations		\$1,078,357	\$279,096	\$154,516	\$49,365	\$3,666	\$719,173	\$246,119
Less: Prior Year Allocations		928,899	153,604	91,141	25,967	1,593	370,900	200,886
Carry-Forward		149,458	125,491	63,375	23,398	2,072	348,272	45,233
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$1,227,815	\$404,587	\$217,891	\$72,763	\$5,738	\$1,067,445	\$291,352

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Seq #	Department Name	207990 CANNABIS COMPLIANCE	1125-207950 FISH & WILDLIFE	1101-301100 PW ADMINISTRATION	1101-301105 ENGINEERING	1101-301110 ENGINEERING PROJ	1101-301115 TRAFFIC & ENGINRNG	1101-301200 PW ROAD MAINT
1	BUILDING DEPRECIATION	\$0	\$0	\$19,694	\$0	\$0	\$0	\$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
3	101300 CO ADMIN OFFICE	0	0	12,015	0	0	0	21,378
6	104100 HUMAN RESOURCES	0	0	15,465	0	0	0	34,499
7	102100 AUDITOR-CONTROLLER	0	797	31,622	0	0	0	27,643
8	102200 TREAS-TAX COLLECTOR	0	0	848	0	0	0	15,617
9	102400 OFFICE OF REVENUE RECOVERY	0	0	0	0	0	0	0
10	107100 FACILITIES MAINT	0	0	456,332	0	0	0	0
11	110500 INFO SYSTEMS &TECH	0	0	180,979	0	0	0	31,173
12	103100 COUNTY COUNSEL	0	0	45,739	0	0	0	32,430
Total Current Allocations		\$0	\$797	\$762,694	\$0	\$0	\$0	\$162,740
Less: Prior Year Allocations		0	654	684,800	0	0	0	106,998
Carry-Forward		0	143	77,894	0	0	0	55,742
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$0	\$940	\$840,587	\$0	\$0	\$0	\$218,482

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Seq #	Department Name	1101-301800 SB- 1 TRANSP	506220 HOMELESS ADVOC & OUTREACH	1110-108175 NEIGHBORHOOD STABILIZ	110990 COVID- 19 EMERGENCY	3301-110970 STORM/FLOOD 2018	3301-301300 PW PROJECTS	3301-110955 STORM/FLOOD 2017
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
3	101300 CO ADMIN OFFICE	5,554	4,420	0	0	0	901	0
6	104100 HUMAN RESOURCES	0	1,190	0	0	0	0	0
7	102100 AUDITOR-CONTROLLER	3,342	5,082	91	0	606	4,409	46
8	102200 TREAS-TAX COLLECTOR	729	149	0	0	0	0	0
9	102400 OFFICE OF REVENUE RECOVERY	0	0	0	0	0	0	0
10	107100 FACILITIES MAINT	0	0	0	0	0	0	0
11	110500 INFO SYSTEMS &TECH	0	1,075	0	0	0	0	0
12	103100 COUNTY COUNSEL	0	0	0	0	0	0	0
Total Current Allocations		\$9,625	\$11,915	\$91	\$0	\$606	\$5,311	\$46
Less: Prior Year Allocations		8,621	11,390	442	10	137	4,798	81
Carry-Forward		1,004	525	-351	-10	469	512	-36
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$10,629	\$12,440	-\$260	-\$10	\$1,075	\$5,823	\$10

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Seq #	Department Name	110980 HAZARDOUS FUEL GRANT	301450 SPECIAL DISTRICT ADMIN	1140-401100 HEALTH	1140-401130 TOBACCO CONTROL	1140-401200 ENV HEALTH	1140-502200 CA CHILDREN SVCS	1145-401308 BEHAVIORAL HEALTH
1	BUILDING DEPRECIATION	\$0	\$0	\$1,813	\$0	\$0	\$0	\$87,100
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
3	101300 CO ADMIN OFFICE	0	0	78,505	669	0	116	67,019
6	104100 HUMAN RESOURCES	0	0	8,932	2,379	0	0	54,538
7	102100 AUDITOR-CONTROLLER	91	46	58,646	5,327	0	2,655	81,388
8	102200 TREAS-TAX COLLECTOR	0	0	6,098	312	0	1,115	19,409
9	102400 OFFICE OF REVENUE RECOVERY	0	0	0	0	0	0	-6,115
10	107100 FACILITIES MAINT	0	0	109,659	0	0	0	356,349
11	110500 INFO SYSTEMS &TECH	0	0	318,167	1,756	0	0	347,351
12	103100 COUNTY COUNSEL	0	0	3,954	-625	18,845	0	13,930
Total Current Allocations		\$91	\$46	\$585,776	\$9,819	\$18,845	\$3,887	\$1,020,970
Less: Prior Year Allocations		2,396	10	374,078	8,726	5,879	2,304	651,623
Carry-Forward		-2,305	35	211,698	1,093	12,967	1,583	369,348
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		-\$2,214	\$81	\$797,474	\$10,912	\$31,812	\$5,470	\$1,390,318

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Seq #	Department Name	101315 OES	1130-404100 SOLID WASTE MGT	1150- 501100/502100 SOCIAL SVCS ADMIN	1140-501300 WIC	505100 VETERANS SVCS OFFICE	1150-502300 CHILD ABUSE PROG	1185-401310 TUOLUMNE CO BH HOUSING
1	BUILDING DEPRECIATION	\$0	\$951	\$45,980	\$0	\$0	\$0	\$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
3	101300 CO ADMIN OFFICE	0	12,572	79,470	2,937	1,609	0	233
6	104100 HUMAN RESOURCES	0	5,948	109,881	6,543	4,164	0	0
7	102100 AUDITOR-CONTROLLER	0	14,944	137,308	6,881	5,982	3,303	0
8	102200 TREAS-TAX COLLECTOR	0	3,971	16,450	1,071	357	0	0
9	102400 OFFICE OF REVENUE RECOVERY	0	0	0	0	0	0	0
10	107100 FACILITIES MAINT	0	23,044	106,264	0	15,954	0	0
11	110500 INFO SYSTEMS &TECH	0	5,375	458,028	5,205	16,096	0	0
12	103100 COUNTY COUNSEL	0	3,936	116,909	-62	785	0	0
Total Current Allocations		\$0	\$70,741	\$1,070,290	\$22,574	\$44,947	\$3,303	\$233
Less: Prior Year Allocations		0	59,987	747,604	23,259	42,179	0	560
Carry-Forward		0	10,753	322,686	-685	2,767	0	-328
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$0	\$81,494	\$1,392,976	\$21,889	\$47,714	\$3,303	-\$95

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Seq #	Department Name	1185-401330 CABRINI HOUSE	602100 COUNTY LIBRARY	603100 FARM ADVISOR	701100 RECREATION	701400 YOUTH CENTERS	701300 STANDARD PARK	705100 COUNTY MUSEUM
1	BUILDING DEPRECIATION	\$0	\$43,243	\$0	\$141,155	\$65,654	\$0	\$17,870
2	EQUIPMENT DEPRECIATION	0	0	0	1,782	0	30,793	0
3	101300 CO ADMIN OFFICE	252	6,262	0	7,023	1,565	1,197	0
6	104100 HUMAN RESOURCES	0	12,491	0	4,758	3,569	2,379	0
7	102100 AUDITOR-CONTROLLER	2,122	30,404	0	27,415	4,597	5,424	0
8	102200 TREAS-TAX COLLECTOR	1,071	9,653	0	937	297	625	0
9	102400 OFFICE OF REVENUE RECOVERY	0	0	0	0	0	0	0
10	107100 FACILITIES MAINT	0	272,133	34,048	791,412	137,407	30,440	111,726
11	110500 INFO SYSTEMS &TECH	0	146,225	0	45,637	3,225	2,150	0
12	103100 COUNTY COUNSEL	0	353	0	6,517	0	0	0
Total Current Allocations		\$3,445	\$520,764	\$34,048	\$1,026,637	\$216,314	\$73,008	\$129,596
Less: Prior Year Allocations		1,343	325,063	30,543	647,307	146,830	33,736	70,599
Carry-Forward		2,102	195,701	3,505	379,330	69,485	39,272	58,997
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$5,546	\$716,465	\$37,553	\$1,405,966	\$285,799	\$112,281	\$188,592

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Seq #	Department Name	202500 BOAT PATROL	5510 LIABILITY INSURANCE	5520 UNEMPLOYMENT INSURANCE	5530 TELECOMMO	5540 WORKERS COMP INSURANCE	5550 PURCHASING	5560 EMPLOYEE INSURANCE
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$984	\$0
2	EQUIPMENT DEPRECIATION	29,712	0	0	0	0	0	0
3	101300 CO ADMIN OFFICE	4,328	25,968	233	2,065	11,855	48,610	65,531
6	104100 HUMAN RESOURCES	3,569	493,596	0	0	231,076	2,379	0
7	102100 AUDITOR-CONTROLLER	8,228	11,854	63	3,887	8,323	7,214	24,850
8	102200 TREAS-TAX COLLECTOR	1,963	818	74	967	223	387	372
9	102400 OFFICE OF REVENUE RECOVERY	0	0	0	0	0	0	0
10	107100 FACILITIES MAINT	0	0	0	0	0	9,217	0
11	110500 INFO SYSTEMS &TECH	3,225	0	0	0	0	2,150	0
12	103100 COUNTY COUNSEL	0	19,258	0	0	0	0	0
Total Current Allocations		\$51,025	\$551,495	\$370	\$6,919	\$251,476	\$70,941	\$90,753
Less: Prior Year Allocations		54,802	237,335	712	3,616	228,516	158,997	61,458
Carry-Forward		-3,777	314,160	-342	3,302	22,960	-88,056	29,294
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$47,248	\$865,655	\$28	\$10,221	\$274,436	-\$17,114	\$120,047

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Seq #	Department Name	5570 EMPLOYEE LEAVE LIAB	5580 POST RETIREMENT	1101-304100 FLEET SERVICES FUND	304200 RADIO COMMUNICATIONS	4410-733010 HOSPITAL	4420-303100 PUBLIC TRANSPORT	4430/4440 AIRPORTS
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$528	\$0	\$0	\$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
3	101300 CO ADMIN OFFICE	9,087	8,041	6,630	901	0	28,997	3,223
6	104100 HUMAN RESOURCES	0	0	5,948	1,190	0	0	4,758
7	102100 AUDITOR-CONTROLLER	3,877	4,964	35,888	3,897	0	29,245	17,664
8	102200 TREAS-TAX COLLECTOR	0	30	24,526	372	0	6,083	3,421
9	102400 OFFICE OF REVENUE RECOVERY	0	0	0	0	17,122	0	0
10	107100 FACILITIES MAINT	0	0	0	0	113,172	20,970	883
11	110500 INFO SYSTEMS &TECH	0	0	5,375	1,075	0	43,692	9,366
12	103100 COUNTY COUNSEL	0	0	0	0	0	2,940	8,223
Total Current Allocations		\$12,964	\$13,034	\$78,366	\$7,963	\$130,293	\$131,928	\$47,539
Less: Prior Year Allocations		14,604	4,581	34,891	5,381	221,983	49,113	37,990
Carry-Forward		-1,641	8,453	43,475	2,582	-91,689	82,815	9,549
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$11,323	\$21,487	\$121,842	\$10,545	\$38,604	\$214,743	\$57,088

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Seq #	Department Name	4450- 402100/200 AMBULANCE	4470-917255 TCPA	MEMORIAL HALLS	1240-1904 SPECIAL DISTRICTS	1810-1850 CEMETERIES	207900 PUBLIC GUARDIAN	3310-108500 AIRPORT CONSTR
1	BUILDING DEPRECIATION	\$0	\$0	\$74,418	\$0	\$0	\$0	\$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0
3	101300 CO ADMIN OFFICE	36,190	85,597	0	0	0	0	0
6	104100 HUMAN RESOURCES	1,998	0	0	0	0	0	0
7	102100 AUDITOR-CONTROLLER	43,530	9,853	0	21,293	8,213	9,418	0
8	102200 TREAS-TAX COLLECTOR	11,155	788	0	0	0	0	0
9	102400 OFFICE OF REVENUE RECOVERY	51,177	0	0	0	0	0	0
10	107100 FACILITIES MAINT	61,833	0	187,796	0	2,335	0	0
11	110500 INFO SYSTEMS &TECH	52,341	0	0	0	0	0	0
12	103100 COUNTY COUNSEL	2,233	2,159	0	0	0	0	0
Total Current Allocations		\$260,456	\$98,397	\$262,215	\$21,293	\$10,548	\$9,418	\$0
Less: Prior Year Allocations		190,218	61,897	206,233	14,227	10,702	10,188	0
Carry-Forward		70,238	36,501	55,982	7,066	-155	-771	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$330,694	\$134,898	\$318,197	\$28,359	\$10,393	\$8,647	\$0

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Seq #	Department Name	110905 OUTSIDE AGENCY PARTNERS	1110-110960 NATIONAL DISASTER RES	RESILIENCE CENTER	ALL OTHER	General Gov / Unallowable	Subtotal	Not Allocated
1	BUILDING DEPRECIATION	\$0	\$0	\$968,327	\$37,155	\$0	\$4,675,937	\$0
2	EQUIPMENT DEPRECIATION	0	0	0	0	0	841,970	0
3	101300 CO ADMIN OFFICE	0	557	708	5,058	894,541	2,070,817	0
6	104100 HUMAN RESOURCES	0	0	0	1,190	0	1,400,256	0
7	102100 AUDITOR-CONTROLLER	1,618	1,147	3,227	117,016	187,261	1,603,700	0
8	102200 TREAS-TAX COLLECTOR	164	297	1,309	57,202	592,406	910,602	0
9	102400 OFFICE OF REVENUE RECOVERY	0	0	0	0	0	271,319	0
10	107100 FACILITIES MAINT	0	0	4,431	490,190	0	5,015,838	0
11	110500 INFO SYSTEMS &TECH	0	0	0	44,374	15,693	3,805,732	0
12	103100 COUNTY COUNSEL	0	0	0	9,668	172,567	932,907	0
Total Current Allocations		\$1,782	\$2,002	\$978,002	\$761,853	\$1,862,469	\$21,529,080	\$0
Less: Prior Year Allocations		-4,568	66,891	0	347,274	0	15,233,480	0
Carry-Forward		6,350	-64,889	0	414,579	0	3,384,203	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$8,132	-\$62,888	\$978,002	\$1,176,432	\$1,862,469	\$24,913,282	\$0

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Seq #	Department Name	Residual Costs	Total
1	BUILDING DEPRECIATION	\$0	\$4,675,937
2	EQUIPMENT DEPRECIATION	0	841,970
3	101300 CO ADMIN OFFICE	0	2,070,817
6	104100 HUMAN RESOURCES	0	1,400,256
7	102100 AUDITOR-CONTROLLER	-0	1,603,700
8	102200 TREAS-TAX COLLECTOR	0	910,602
9	102400 OFFICE OF REVENUE RECOVERY	0	271,319
10	107100 FACILITIES MAINT	0	5,015,838
11	110500 INFO SYSTEMS &TECH	0	3,805,732
12	103100 COUNTY COUNSEL	0	932,907
Total Current Allocations		\$0	\$21,529,080
Less: Prior Year Allocations		0	15,233,480
Carry-Forward		0	3,384,203
Current Adjustment		0	0
Proposed Costs		\$0	\$24,913,282