



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Tuolumne
Sonora, California**

**Date: June 1, 2018
Filing Ref: TUO19**

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 **2018-19**. 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 **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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 Services (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. Worker's 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 2018-19 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF TUOLUMNE

BY Original signed by
Deborah Bautista
Name
Auditor-Controller
Title
5-31-2018
Date

BETTY T. YEE
CALIFORNIA STATE CONTROLLER

BY Original signed by
Jim Reisinger, Manager
Local Government Policy Section
Local Govt Programs & Services Division
6-5-2018
Date

Negotiated by Loc Trinh
Telephone (916) 445-2987

cc: State and Federal Agencies

Attachment

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2018/2019

FY 2016-2017
 1/19/2018

Summary Schedule

Department	101100 BOARD OF SUPERVISOR S	107100 JAMESTOW N MINE	9250-109150 EC DEV & PROMO	102300 ASSESSOR/ RECORDER	102310 MICROGRA PHICS	102335 ARCHIVES	105100 ELECTIONS	3315-108150 PLANT ACQUISITIO N	108300 CRIMINAL JUSTICE FAC	207100 SURVEYOR
1 BUILDING DEPRECIATION	\$3,616	\$0	\$0	\$11,234	\$0	\$31,863	\$4,729	\$0	\$0	\$976
2 EQUIPMENT DEPRECIATION	2,508	0	0	6,474	0	1,411	905	0	0	0
3 101300 CO ADMIN OFFICER	2,207	63	5,337	5,586	488	535	1,470	10,300	0	0
4 104100 HUMAN RESOURCES	2,908	0	0	7,754	0	485	969	0	0	0
5 102100 AUDITOR-CONTROLLER	5,952	630	9,030	16,941	1,196	2,430	6,160	0	0	0
6 102200 TREAS-TAX COLLECTOR	598	372	1,930	1,885	767	429	3,476	0	0	0
7 102400 REVENUE RECOVERY	0	0	0	0	0	0	0	0	0	0
8 107100 FACILITIES MAINT	19,649	0	5,348	61,048	0	10,994	25,697	0	0	12,587
9 110500 INFO SYSTEMS &TECH	11,680	0	0	87,327	0	453	10,113	0	0	0
10 103100 COUNTY COUNSEL	191,020	0	5,048	12,001	0	0	1,270	0	0	0
Total Current Allocations	240,138	1,065	26,693	210,249	2,451	48,600	54,788	10,300	0	13,564
Less: Prior Year Allocations	69,945	1,692	13,678	124,562	6,601	29,649	40,064	15,268	1,496	16,480
Carry-Forward	170,193	(627)	13,015	85,687	(4,150)	18,951	14,724	(4,968)	(1,496)	(2,916)
Proposed Costs	\$410,331	\$438	\$39,708	\$295,936	\$(1,699)	\$67,551	\$69,511	\$5,333	\$(1,496)	\$10,647

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2018/2019

FY 2016-2017
1/19/2018

Summary Schedule

Department	110940 OES TREE MORTALITY HAZARD	110950 RIM FIRE 2013	8000'S COURTS	201100 GRAND JURY	201150 LAW LIBRARY	201900 COURTS- GENERAL	201200 DISTRICT ATTORNEY	1160-201340 CHILD SUPPORT SVCS	201210 VICTI/WIT PROG	201400 PUBLIC DEFENDER
1 BUILDING DEPRECIATION	\$0	\$0	\$103,356	\$0	\$0	\$0	\$63,761	\$0	\$0	\$2,576
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	46,709	0	5,565	0
3 101300 CO ADMIN OFFICER	3,997	0	0	110	0	2,911	7,267	0	1,037	3,130
4 104100 HUMAN RESOURCES	969	0	0	0	0	0	7,754	0	2,908	3,150
5 102100 AUDITOR-CONTROLLER	4,537	0	(3,430)	4,242	377	1,577	16,372	0	6,308	7,958
6 102200 TREAS-TAX COLLECTOR	2,133	0	1,354	6,715	384	0	3,250	0	1,501	1,456
7 102400 REVENUE RECOVERY	0	0	(17,170)	0	0	0	0	0	0	29,381
8 107100 FACILITIES MAINT	0	0	120,242	0	0	0	51,784	7,304	0	25,261
9 110500 INFO SYSTEMS &TECH	906	0	0	798	0	0	37,785	0	3,885	17,399
10 103100 COUNTY COUNSEL	0	0	2,751	0	0	0	816	0	0	907
Total Current Allocations	12,542	0	207,103	11,865	761	4,488	235,499	7,304	21,204	91,218
Less: Prior Year Allocations	0	1,558	172,440	12,589	4,400	6,089	131,325	11,592	11,996	67,522
Carry-Forward	0	(1,558)	34,663	(724)	(3,639)	(1,601)	104,174	(4,288)	9,208	23,696
Proposed Costs	\$12,542	\$(1,558)	\$241,766	\$11,140	\$(2,879)	\$2,887	\$339,673	\$3,015	\$30,412	\$114,914

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2018/2019

FY 2016-2017
 1/19/2018

Summary Schedule

Department	202100-135 SHERIFF- CORONER	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
1 BUILDING DEPRECIATION	\$109,686	\$0	\$0	\$108,022	\$0	\$10,846	\$0	\$0	\$13,761	\$0
2 EQUIPMENT DEPRECIATION	271,632	0	33,255	30,201	13,568	63,350	0	0	5,311	12,216
3 101300 CO ADMIN OFFICER	38,069	3,282	5,154	20,086	2,254	14,853	3,230	14,351	2,425	1,585
4 104100 HUMAN RESOURCES	33,923	0	5,815	23,746	1,454	16,477	6,785	1,454	2,423	969
5 102100 AUDITOR-CONTROLLER	75,558	1,875	10,740	36,239	7,219	34,584	7,916	20,938	7,625	4,742
6 102200 TREAS-TAX COLLECTOR	10,044	0	2,742	4,333	2,629	6,207	1,027	9,389	1,365	1,151
7 102400 REVENUE RECOVERY	0	0	0	0	0	121,181	0	0	0	0
8 107100 FACILITIES MAINT	75,588	0	0	317,672	10,667	152,455	30,879	14,978	7,266	0
9 110500 INFO SYSTEMS & TECH	112,633	0	11,790	56,066	2,618	88,315	25,260	3,647	8,434	906
10 103100 COUNTY COUNSEL	25,997	0	0	0	0	17,775	0	567	2,993	1,965
Total Current Allocations	753,130	5,157	69,497	596,366	40,410	526,043	75,096	65,324	51,604	23,534
Less: Prior Year Allocations	623,558	5,302	53,680	519,514	47,873	378,606	0	74,662	40,147	19,254
Carry-Forward	129,572	(145)	15,817	76,852	(7,463)	147,437	0	(9,338)	11,457	4,280
Proposed Costs	\$882,701	\$5,012	\$85,314	\$673,217	\$32,946	\$673,480	\$75,096	\$55,987	\$63,061	\$27,815

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2018/2019

FY 2016-2017
 1/19/2018

Summary Schedule

Department	207200 LAFCO	207100 CDD- COMM DEV DEPT	207300 ANIMAL CONTROL	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	3301-301300 ROAD CONSTRUC TION
1 BUILDING DEPRECIATION	\$0	\$6,737	\$36,802	\$0	\$19,335	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	18,031	4,190	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICER	0	13,405	3,274	0	6,127	0	0	0	12,563	104
4 104100 HUMAN RESOURCES	0	15,023	4,846	0	6,300	0	0	0	12,115	0
5 102100 AUDITOR-CONTROLLER	140	48,291	13,123	849	17,184	0	0	0	11,532	1,599
6 102200 TREAS-TAX COLLECTOR	0	4,153	3,115	0	7,222	0	0	0	0	0
7 102400 REVENUE RECOVERY	0	0	0	0	0	0	0	0	0	0
8 107100 FACILITIES MAINT	0	86,873	48,419	0	249,264	0	0	0	0	0
9 110500 INFO SYSTEMS & TECH	0	49,615	9,258	0	5,891	0	0	0	12,741	0
10 103100 COUNTY COUNSEL	(35)	62,348	8,706	0	91	0	0	0	0	0
Total Current Allocations	105	304,475	131,733	849	311,413	0	0	0	48,952	1,703
Less: Prior Year Allocations	(409)	266,573	71,665	629	236,834	0	0	0	31,349	2,404
Carry-Forward	514	37,902	60,068	220	74,579	0	0	0	17,603	(701)
Proposed Costs	\$618	\$342,377	\$191,801	\$1,070	\$385,993	\$0	\$0	\$0	\$66,555	\$1,002

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2018/2019

FY 2016-2017
 1/19/2018

Summary Schedule

Department	301450 SPECIAL DEPT ADMIN	1140-401100 HEALTH	1140-401130 TOBACCO CONTROL	1140-401200 ENV HEALTH	1140-502200 CA CHILDREN SVCS	1145-401295 BEHAVIORA L HEALTH	101315 OES	1130-404100 SOLID WASTE MGT	1150- 501100/5021 00 SOCIAL SVCS	1140-501300 WIC
1 BUILDING DEPRECIATION	\$0	\$17,389	\$0	\$0	\$0	\$58,107	\$0	\$976	\$40,964	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICER	395	14,101	446	0	313	29,974	136,141	2,956	35,766	1,455
4 104100 HUMAN RESOURCES	485	9,789	969	0	0	32,954	0	1,454	54,665	2,181
5 102100 AUDITOR-CONTROLLER	2,221	28,075	3,151	0	841	93,288	43	3,825	98,206	6,443
6 102200 TREAS-TAX COLLECTOR	293	6,320	406	0	519	19,365	0	0	13,294	2,596
7 102400 REVENUE RECOVERY	0	0	0	0	0	(3,578)	0	0	0	0
8 107100 FACILITIES MAINT	0	65,486	0	0	0	173,190	0	12,587	50,704	0
9 110500 INFO SYSTEMS & TECH	453	14,181	906	0	0	45,711	0	1,636	157,368	2,500
10 103100 COUNTY COUNSEL	0	(2,898)	0	2,509	0	(860)	0	(80)	(6,005)	0
Total Current Allocations	3,847	152,442	5,878	2,509	1,674	448,151	136,184	23,353	444,961	15,174
Less: Prior Year Allocations	3,046	154,443	4,197	1,483	1,964	311,696	198,241	18,874	42,457	16,430
Carry-Forward	301	(2,001)	1,681	1,026	(290)	136,455	(62,057)	4,479	402,504	(1,256)
Proposed Costs	\$4,647	\$150,440	\$7,559	\$3,535	\$1,384	\$584,606	\$74,128	\$27,833	\$847,464	\$13,918

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2018/2019

FY 2016-2017
 1/19/2018

Summary Schedule

Department	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	705100 COUNTY MUSEUM	202500 BOAT PATROL
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$57,489	\$0	\$2,726	\$59,491	\$0	\$17,092	\$38,400
2 EQUIPMENT DEPRECIATION	0	0	0	12,508	0	11,684	0	0	0	36,461
3 101300 CO ADMIN OFFICER	709	0	293	3,853	0	2,062	783	865	0	1,686
4 104100 HUMAN RESOURCES	1,444	0	0	4,846	0	1,357	1,454	969	0	1,454
5 102100 AUDITOR-CONTROLLER	3,727	0	589	14,190	0	16,011	4,351	4,062	0	5,445
6 102200 TREAS-TAX COLLECTOR	790	0	1,241	4,999	0	1,930	1,196	1,106	0	2,404
7 102400 REVENUE RECOVERY	0	0	0	0	0	0	0	0	0	0
8 107100 FACILITIES MAINT	5,538	0	0	102,734	6,793	390,186	55,830	17,208	38,942	0
9 110500 INFO SYSTEMS & TECH	6,506	0	0	28,315	0	12,194	1,360	906	0	1,574
10 103100 COUNTY COUNSEL	181	0	0	0	0	2,086	0	0	0	0
Total Current Allocations	18,895	0	2,124	228,933	6,793	440,235	124,465	25,116	56,034	87,423
Less: Prior Year Allocations	27,217	0	2,314	279,823	15,493	284,004	78,863	28,998	45,615	71,593
Carry-Forward	(8,322)	0	(190)	(50,890)	(8,700)	156,231	45,602	(3,882)	10,419	15,830
Proposed Costs	\$10,572	\$0	\$1,933	\$178,044	\$(1,908)	\$596,466	\$170,066	\$21,234	\$66,453	\$103,253

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2018/2019

FY 2016-2017
 1/19/2018

Summary Schedule

Department	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	5590-304100 FLEET SERVICES FUND	304200 RADIO/COM MUNICATIO NS
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$927	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICER	3,826	307	922	8,099	101,917	29,554	5,900	2,215	3,565	346
4 104100 HUMAN RESOURCES	131,954	13,895	0	43,761	969	0	0	8,459	3,392	485
5 102100 AUDITOR-CONTROLLER	3,222	469	2,010	6,204	4,880	18,385	3,283	1,629	9,587	3,187
6 102200 TREAS-TAX COLLECTOR	1,162	169	1,862	395	1,670	2,957	0	350	7,053	519
7 102400 REVENUE RECOVERY	0	0	0	0	0	0	0	0	0	0
8 107100 FACILITIES MAINT	0	0	0	0	5,503	0	0	0	0	0
9 110500 INFO SYSTEMS & TECH	0	0	0	0	906	0	0	0	5,596	453
10 103100 COUNTY COUNSEL	(209)	0	0	0	212	0	0	0	0	0
Total Current Allocations	139,954	14,841	4,794	58,459	116,984	50,895	9,183	12,652	29,194	4,990
Less: Prior Year Allocations	130,903	19,613	27,897	67,795	32,844	36,257	7,765	18,056	14,148	1,869
Carry-Forward	9,051	(4,772)	(23,103)	(9,336)	84,140	14,638	1,418	(5,404)	15,046	3,121
Proposed Costs	\$149,005	\$10,068	\$(18,308)	\$49,124	\$201,123	\$65,534	\$10,601	\$7,248	\$44,240	\$8,110

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2018/2019

FY 2016-2017
 1/19/2018

Summary Schedule

Department	4410-733010 HOSPITAL	4420-303100 PUBLIC TRANSPOR T	4430/4440 AIRPORTS	4450-402100 AMBULANC E	4470-917255 TCPPA	MEMORIAL HALLS	1240-1740 SPECIAL DISTRICTS	18XX CEMETERIE S	207900 PUBLIC GUARDIAN	ALL OTHER
1 BUILDING DEPRECIATION	\$0	\$888	\$0	\$0	\$0	\$51,034	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICER	0	9,456	1,869	18,745	43,012	0	2,981	353	0	281,162
4 104100 HUMAN RESOURCES	0	0	1,938	969	0	0	0	0	0	0
5 102100 AUDITOR-CONTROLLER	0	25,134	10,820	23,519	6,229	1,430	8,085	(887)	34,153	49,835
6 102200 TREAS-TAX COLLECTOR	0	5,462	4,570	8,780	1,106	0	3,814	3,735	0	28,302
7 102400 REVENUE RECOVERY	20,410	0	0	1,732	0	0	0	0	0	0
8 107100 FACILITIES MAINT	36,122	11,454	1,422	18,171	46,325	154,542	0	0	0	12,920
9 110500 INFO SYSTEMS & TECH	0	9,418	4,605	5,976	0	0	0	0	0	(1,938)
10 103100 COUNTY COUNSEL	0	(267)	676	(85)	121	0	0	311	0	17,920
Total Current Allocations	56,532	61,545	25,902	77,807	96,793	207,006	14,880	3,513	34,153	388,201
Less: Prior Year Allocations	108,269	605	17,802	57,561	66,384	131,556	4,096	5,274	36,860	315,867
Carry-Forward	(51,737)	60,940	8,100	20,246	30,409	75,450	10,784	(1,761)	(2,707)	72,334
Proposed Costs	\$4,795	\$122,485	\$34,002	\$98,052	\$127,202	\$282,456	\$25,664	\$1,752	\$31,447	\$460,535

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2018/2019

FY 2016-2017
 1/19/2018

Summary Schedule

Department	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$872,783
2 EQUIPMENT DEPRECIATION	0	575,979
3 101300 CO ADMIN OFFICER	0	931,225
4 104100 HUMAN RESOURCES	0	478,071
5 102100 AUDITOR-CONTROLLER	0	876,077
6 102200 TREAS-TAX COLLECTOR	0	207,992
7 102400 REVENUE RECOVERY	0	151,956
8 107100 FACILITIES MAINT	0	2,539,629
9 110500 INFO SYSTEMS & TECH	0	856,146
10 103100 COUNTY COUNSEL	0	347,831
Total Current Allocations	0	7,837,690
Less: Prior Year Allocations	0	5,798,759
Carry-Forward	0	1,951,293
Proposed Costs	\$0	\$9,788,983