



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Tuolumne
Sonora, California**

**Date: November 21, 2024
Filing Ref: TUO25**

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 **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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 Office | 10. Purchasing and Special Services ISF |
| 3. Auditor-Controller | 11. Telecommunications ISF |
| 4. Office of 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 | |

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 2024-25 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF TUOLUMNE

BY Original signed by

Donald McNair

Name
County Auditor-Controller

Title
11-21-2024

Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division
11-22-2024

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

Negotiated by Betty Chen
Telephone (916) 327-9496

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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	\$3,908	\$0	\$0	\$0	\$0	\$0	\$12,141	\$0
2 EQUIPMENT DEPRECIATION	20,299	0	52,126	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICE	61,035	20	2,098	0	0	104	4,406	518	4,619	137
6 104100 HUMAN RESOURCES	2,934	0	6,845	0	0	0	0	0	13,690	0
7 102100 AUDITOR-CONTROLLER	4,942	605	8,529	0	0	1,940	3,178	3,146	24,742	1,296
8 102200 TREAS-TAX COLLECTOR	1,351	358	855	0	0	303	276	138	1,654	551
9 102400 OFFICE OF REVENUE RECO	0	0	0	0	0	0	0	0	0	0
10 107100 FACILITIES MAINT	0	0	31,906	0	0	0	0	0	99,133	0
11 110500 INFO SYSTEMS &TECH	51,684	0	29,715	0	0	0	0	0	54,031	0
12 103100 COUNTY COUNSEL	28,912	0	278,276	0	0	0	0	0	6,141	0
Total Current Allocations	171,157	983	414,258	0	0	2,347	7,860	3,802	216,151	1,984
Less: Prior Year Allocations	222,503	10,463	314,648	0	367	598	8,220	5,134	353,930	1,587
Carry-Forward	(51,346)	(9,479)	99,610	0	(367)	1,749	(360)	(1,332)	(137,779)	398
Proposed Costs	\$119,811	\$(8,496)	\$513,867	\$0	\$(367)	\$4,096	\$7,500	\$2,470	\$78,372	\$2,382

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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	\$5,110	\$0	\$0	\$990	\$0	\$0	\$0	\$65,060	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	232	0	0	0	0	0
3 101300 CO ADMIN OFFICE	442	1,337	59,756	0	1,585	0	35,294	0	10,006	78
6 104100 HUMAN RESOURCES	978	1,956	978	0	3,911	0	1,956	0	0	0
7 102100 AUDITOR-CONTROLLER	3,861	7,434	3,549	17,234	18,467	0	5,671	0	31,538	6,370
8 102200 TREAS-TAX COLLECTOR	469	1,544	1,710	0	579	0	2,785	0	4,357	10,699
9 102400 OFFICE OF REVENUE RECO	0	0	0	0	0	0	0	0	256,371	0
10 107100 FACILITIES MAINT	23,069	41,728	0	0	20,440	0	0	0	48,201	0
11 110500 INFO SYSTEMS &TECH	1,031	26,358	1,031	0	31,120	0	2,063	0	12,597	1,800
12 103100 COUNTY COUNSEL	0	12,686	0	0	0	0	0	0	2,017	0
Total Current Allocations	61,714	98,152	67,024	17,234	77,325	0	47,769	0	430,148	18,947
Less: Prior Year Allocations	51,710	71,351	188,699	1,944	42,890	147	10,212	73	317,808	15,998
Carry-Forward	10,004	26,801	(121,675)	15,290	34,434	(147)	37,557	(73)	112,339	2,949
Proposed Costs	\$71,717	\$124,953	\$(54,651)	\$32,523	\$111,759	\$(147)	\$85,326	\$(73)	\$542,487	\$21,896

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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	\$1,053,199
2 EQUIPMENT DEPRECIATION	0	0	18,867	0	0	0	13,629	0	0	206,524
3 101300 CO ADMIN OFFICE	0	0	8,338	498	311	0	685	4,007	1,555	34,018
6 104100 HUMAN RESOURCES	0	0	17,113	1,956	2,934	0	3,911	8,801	2,445	73,340
7 102100 AUDITOR-CONTROLLER	1,436	0	20,516	4,797	3,741	0	5,650	11,673	5,559	75,797
8 102200 TREAS-TAX COLLECTOR	1,710	0	4,109	1,158	717	0	938	1,903	2,151	12,105
9 102400 OFFICE OF REVENUE RECO	0	0	0	0	0	0	0	0	0	0
10 107100 FACILITIES MAINT	0	0	111,392	0	0	0	0	50,435	0	92,922
11 110500 INFO SYSTEMS &TECH	0	0	55,482	2,063	3,094	0	5,025	33,398	2,578	479,392
12 103100 COUNTY COUNSEL	0	0	4,438	0	0	0	0	4,707	0	24,654
Total Current Allocations	3,146	0	306,713	10,472	10,796	0	29,839	114,923	14,287	2,051,952
Less: Prior Year Allocations	1,319	5,466	254,869	8,334	6,976	405	35,958	120,335	8,586	739,592
Carry-Forward	1,827	(5,466)	51,844	2,139	3,820	(405)	(6,120)	(5,413)	5,701	1,312,360
Proposed Costs	\$4,973	\$(5,466)	\$358,557	\$12,611	\$14,617	\$(405)	\$23,719	\$109,510	\$19,989	\$3,364,311

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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	\$1,079,547	\$0	\$10,849	\$794,180	\$35,936	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	16,278	69,540	0	47,850	0	0	22,701	10,352	0
3 101300 CO ADMIN OFFICE	7,336	4,520	22,143	0	12,989	4,376	16,096	2,192	2,498	0
6 104100 HUMAN RESOURCES	0	12,712	59,650	0	31,292	14,668	3,911	4,889	2,934	0
7 102100 AUDITOR-CONTROLLER	5,120	11,061	49,610	0	32,861	15,038	33,476	15,780	9,045	(25)
8 102200 TREAS-TAX COLLECTOR	0	2,399	8,134	0	6,645	2,840	14,697	2,950	1,186	0
9 102400 OFFICE OF REVENUE RECO	0	0	0	0	15,323	0	0	0	0	0
10 107100 FACILITIES MAINT	0	0	412,430	0	79,996	143,183	52,589	18,262	0	0
11 110500 INFO SYSTEMS &TECH	0	54,800	172,152	0	102,290	25,369	109,408	37,550	3,094	0
12 103100 COUNTY COUNSEL	0	0	0	0	11,879	0	9,413	2,645	5,155	6,002
Total Current Allocations	12,456	101,770	1,873,206	0	351,973	999,654	275,527	106,969	34,263	5,978
Less: Prior Year Allocations	6,703	76,709	806,995	0	438,987	932,952	129,435	60,890	33,209	397
Carry-Forward	5,753	25,061	1,066,211	0	(87,013)	66,702	146,092	46,080	1,054	5,581
Proposed Costs	\$18,209	\$126,831	\$2,939,417	\$0	\$264,960	\$1,066,356	\$421,618	\$153,049	\$35,317	\$11,559

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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	\$6,834	\$40,153	\$0	\$0	\$20,514	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	72,533	37,241	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICE	11,290	3,178	0	0	5,852	0	0	0	10,327	1,160
6 104100 HUMAN RESOURCES	30,314	10,757	0	0	13,690	0	0	0	28,358	0
7 102100 AUDITOR-CONTROLLER	33,714	15,688	0	1,029	32,258	0	0	0	19,367	2,744
8 102200 TREAS-TAX COLLECTOR	6,370	3,006	0	0	1,572	0	0	0	11,360	1,737
9 102400 OFFICE OF REVENUE RECO	0	0	0	0	(244)	0	0	0	0	0
10 107100 FACILITIES MAINT	141,034	96,083	0	0	404,768	0	0	0	0	0
11 110500 INFO SYSTEMS &TECH	81,463	22,143	0	0	403,881	0	0	0	127,090	0
12 103100 COUNTY COUNSEL	62,762	6,679	0	0	67,686	0	0	0	0	0
Total Current Allocations	446,313	234,927	0	1,029	949,977	0	0	0	196,503	5,642
Less: Prior Year Allocations	318,452	189,463	26,194	525	454,955	0	0	0	72,468	2,191
Carry-Forward	127,861	45,463	(26,194)	504	495,023	0	0	0	124,035	3,451
Proposed Costs	\$574,175	\$280,390	\$(26,194)	\$1,533	\$1,445,000	\$0	\$0	\$0	\$320,538	\$9,093

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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	\$1,323	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICE	988	0	0	0	258	0	0	0	39,167	417
6 104100 HUMAN RESOURCES	1,956	0	0	0	0	0	0	0	37,746	1,956
7 102100 AUDITOR-CONTROLLER	3,557	2,629	0	0	174	0	86	0	53,890	4,853
8 102200 TREAS-TAX COLLECTOR	662	248	0	0	0	0	0	0	8,162	579
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	104,508	0
11 110500 INFO SYSTEMS &TECH	2,063	0	0	0	0	0	0	0	323,728	5,531
12 103100 COUNTY COUNSEL	1,479	0	0	0	0	0	0	0	4,536	(313)
Total Current Allocations	10,705	2,878	0	0	432	0	86	0	573,060	13,023
Less: Prior Year Allocations	8,523	183	47,132	179	5,539	395	4,977	35	510,302	8,387
Carry-Forward	2,181	2,694	(47,132)	(179)	(5,107)	(395)	(4,891)	(35)	62,758	4,636
Proposed Costs	\$12,886	\$5,572	\$(47,132)	\$(179)	\$(4,675)	\$(395)	\$(4,806)	\$(35)	\$635,818	\$17,660

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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	\$86,937	\$0	\$990	\$45,980	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICE	0	137	28,408	0	4,667	72,839	1,466	751	0	134
6 104100 HUMAN RESOURCES	0	0	65,517	0	4,889	115,877	4,400	3,423	0	0
7 102100 AUDITOR-CONTROLLER	0	2,991	63,691	0	12,143	159,525	9,053	5,488	0	1,222
8 102200 TREAS-TAX COLLECTOR	0	2,813	14,780	0	4,495	19,522	1,958	607	0	0
9 102400 OFFICE OF REVENUE RECO	0	0	(5,067)	0	0	0	0	0	0	0
10 107100 FACILITIES MAINT	0	0	230,084	0	20,440	68,863	0	8,540	0	0
11 110500 INFO SYSTEMS &TECH	0	0	387,599	0	10,556	372,308	8,822	54,899	0	0
12 103100 COUNTY COUNSEL	3,048	0	31,378	0	7,404	129,648	(18)	0	0	0
Total Current Allocations	3,048	5,940	903,326	0	65,584	984,562	25,681	73,708	0	1,356
Less: Prior Year Allocations	12,002	3,682	578,570	0	47,798	665,708	16,355	27,007	0	399
Carry-Forward	(8,954)	2,258	324,757	0	17,785	318,854	9,326	46,701	0	957
Proposed Costs	\$(5,906)	\$8,198	\$1,228,083	\$0	\$83,369	\$1,303,417	\$35,007	\$120,408	\$0	\$2,313

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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	\$42,572	\$0	\$140,819	\$64,590	\$0	\$17,500	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	2,228	0	13,639	0	37,879	0	0
3 101300 CO ADMIN OFFICE	78	2,938	0	2,900	758	329	0	1,830	5,529	177
6 104100 HUMAN RESOURCES	0	9,779	0	3,911	2,934	1,956	0	2,934	355,203	0
7 102100 AUDITOR-CONTROLLER	1,965	21,895	0	21,570	3,466	3,451	0	6,930	6,066	998
8 102200 TREAS-TAX COLLECTOR	1,158	3,474	0	1,985	579	1,324	0	2,592	965	110
9 102400 OFFICE OF REVENUE RECO	0	0	0	0	0	0	0	0	0	0
10 107100 FACILITIES MAINT	0	244,492	31,809	540,349	92,893	18,515	88,972	0	0	0
11 110500 INFO SYSTEMS &TECH	0	264,063	0	127,401	3,094	2,063	0	3,094	0	0
12 103100 COUNTY COUNSEL	0	179	0	3,810	0	0	0	0	25,366	0
Total Current Allocations	3,202	589,392	31,809	844,974	168,315	41,275	106,473	55,259	393,129	1,285
Less: Prior Year Allocations	1,421	180,089	4,586	463,771	99,559	18,790	37,120	54,701	174,780	904
Carry-Forward	1,781	409,304	27,223	381,204	68,756	22,485	69,352	558	218,349	381
Proposed Costs	\$4,983	\$998,696	\$59,031	\$1,226,178	\$237,071	\$63,759	\$175,825	\$55,817	\$611,479	\$1,666

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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	\$1,001	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICE	713	4,606	125,872	31,538	11,141	4,075	3,046	440	0	14,779
6 104100 HUMAN RESOURCES	0	355,210	1,956	0	0	0	4,889	978	0	0
7 102100 AUDITOR-CONTROLLER	3,271	6,246	7,154	23,784	9,079	5,042	17,655	3,699	0	24,596
8 102200 TREAS-TAX COLLECTOR	1,186	358	772	1,958	0	0	11,995	634	0	6,700
9 102400 OFFICE OF REVENUE RECO	0	0	0	0	0	0	0	0	24,496	0
10 107100 FACILITIES MAINT	0	0	8,176	0	0	0	0	0	112,605	18,600
11 110500 INFO SYSTEMS &TECH	0	0	2,063	0	0	0	5,157	1,031	0	1,772
12 103100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	1,406
Total Current Allocations	5,169	366,420	146,993	57,280	20,221	9,118	42,742	6,783	137,101	67,853
Less: Prior Year Allocations	4,393	175,247	48,413	60,036	12,709	5,610	28,733	10,773	112,301	36,162
Carry-Forward	776	191,173	98,580	(2,756)	7,512	3,508	14,010	(3,990)	24,800	31,692
Proposed Costs	\$5,946	\$557,593	\$245,574	\$54,523	\$27,732	\$12,625	\$56,752	\$2,792	\$161,901	\$99,545

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Summary Schedule

Department	4430/4440 AIRPORTS	4450- 402100/200 AMBULANC E	4470-917255 TCPA	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	\$74,534	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 101300 CO ADMIN OFFICE	2,344	17,648	83,125	0	0	0	0	0	0	6,007
6 104100 HUMAN RESOURCES	3,911	1,956	0	0	0	0	0	0	0	0
7 102100 AUDITOR-CONTROLLER	16,304	39,565	14,744	0	21,121	9,199	12,927	0	1,592	5,773
8 102200 TREAS-TAX COLLECTOR	4,798	11,857	882	0	3,971	4,798	0	0	303	938
9 102400 OFFICE OF REVENUE RECO	0	58,797	0	0	0	0	0	0	0	0
10 107100 FACILITIES MAINT	2,877	48,835	0	228,743	0	0	0	0	0	0
11 110500 INFO SYSTEMS &TECH	14,024	31,142	0	0	0	0	0	0	0	0
12 103100 COUNTY COUNSEL	8,810	4,139	1,165	0	0	0	0	0	(4,394)	2,241
Total Current Allocations	53,067	213,938	99,917	303,277	25,091	13,997	12,927	0	(2,499)	14,959
Less: Prior Year Allocations	22,179	139,697	46,617	179,632	8,603	7,596	13,009	0	(12,975)	147,088
Carry-Forward	30,888	74,240	53,300	123,645	16,489	6,401	(83)	0	10,476	(132,129)
Proposed Costs	\$83,955	\$288,178	\$153,217	\$426,921	\$41,580	\$20,398	\$12,844	\$0	\$7,977	\$(117,171)

Tuolumne County, California
2 CFR PART 200 Cost Allocation Plan for Use in FY 2024-2025

FY 2022-2023
 4/4/2024

Summary Schedule

Department	RESILIENCE CENTER	ALL OTHER	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$368,033	\$0	\$0	\$4,071,026
2 EQUIPMENT DEPRECIATION	0	0	0	641,918
3 101300 CO ADMIN OFFICE	265	4,950	0	809,127
6 104100 HUMAN RESOURCES	0	0	0	1,338,300
7 102100 AUDITOR-CONTROLLER	563	106,470	0	1,262,866
8 102200 TREAS-TAX COLLECTOR	331	81,536	0	314,343
9 102400 OFFICE OF REVENUE RECO	0	0	0	349,675
10 107100 FACILITIES MAINT	0	297,687	0	4,034,557
11 110500 INFO SYSTEMS &TECH	0	100,780	0	3,652,889
12 103100 COUNTY COUNSEL	0	19,185	0	773,121
Total Current Allocations	369,192	610,608	0	17,247,823
Less: Prior Year Allocations	0	177,782	0	10,547,146
Carry-Forward	369,192	432,826	0	6,700,677
Proposed Costs	\$738,385	\$1,043,434	\$0	\$23,948,499