



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Calaveras
San Andreas, California**

**Date: September 28, 2017
Filing Ref: CAL18**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from 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 the **2015-16** fiscal year and as estimated costs for the **2017-18** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2017**, 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 | 7. County Counsel |
| 2. Buildings and Grounds | 8. Insurance |
| 3. Utilities | 9. Communications |
| 4. Human Resources | 10. Mail/Postage |
| 5. Auditor-Controller | 11. Equipment Services (ISF) |
| 6. Technology Services | |

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 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 costs of the county departments 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 that was 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 the 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 of 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 OMB Circular 2 CFR Part 200, 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: The adjustments in the amount of (\$30,096) must not be included when calculating carry-forward in the 2019-20 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF CALAVERAS

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Rebecca Callen

**Jim Reisinger, Manager
Local Government Policy and Reporting
Local Govt Programs & Services Division**

Name

Auditor-Controller

Title

10-5-2017

10-10-2017

Date

Date

**Negotiated by Ou Saelee
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2017-18

Actual FY 2015/2016
 1/11/2017

Summary Schedule

Department	10100170- Communications	10100240- Mail/Postage	10100010- Board Supervisors	10100040- Non- Departmental	10100050- Assessor	10100090- Duplication Svcs	10100100- Elections	10100120- County Contribs	10100130- GIS	10100140- Community Organization Programs
1 Building Depreciation	\$0	\$0	\$9,183	\$0	\$10,539	\$0	\$4,258	\$0	\$3,614	\$0
2 Equipment Depreciation	0	0	0	0	2,678	3,275	5,738	0	3,998	0
3 10100110-Facilities	0	0	14,533	0	17,172	168	9,314	0	4,476	5,822
4 10100200-Utilities	0	0	910	0	1,774	0	2,355	0	1,828	0
5 10100020-Administrative Office	0	0	2,727	172	2,971	261	1,126	1,556	765	864
6 10100021-Human Resources	0	0	6,774	0	8,467	0	3,387	0	1,693	0
7 10100030-Auditor Controller	0	0	911	4,122	4,079	924	3,961	3,028	1,212	761
8 10100060-Treasurer Tax Collector	0	0	164	5,176	746	90	1,149	940	164	0
9 10100070-Technology Services	0	0	11,374	0	65,316	0	14,552	0	985	20,129
10 10100080-County Counsel	0	0	209,493	0	7,303	0	22,057	0	0	0
11 10100150-Insurance	0	0	10,419	0	15,408	46	2,632	0	3,421	0
12 10100170-Communications	0	0	632	0	1,949	0	232	0	256	405
13 10100240-Mail/Postage	0	0	29	0	3,709	0	2,171	0	2	0
14 10100260-Grand Jury	0	0	298	26	717	15	261	413	186	214
Total Current Allocations	0	0	267,446	9,495	142,828	4,778	73,193	5,937	22,599	28,196
Less: Prior Year Allocations	0	0	180,320	17,520	128,435	4,325	58,875	12,497	28,614	3,672
Carry-Forward	0	0	87,126	(8,024)	14,392	454	14,318	(6,560)	(6,015)	24,523
Current Adjustments	36,956	15,235	(900)	(112)	(5,817)	(6)	(2,493)	(32)	(273)	(440)
Proposed Costs	\$36,956	\$15,235	\$353,672	\$1,359	\$151,403	\$5,226	\$85,019	\$(655)	\$16,311	\$52,279

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2017-18

Actual FY 2015/2016
 1/11/2017

Summary Schedule

Department	10100180- Surveyor	10100210- Victim Witness	10100270- Microfilm	10100280- Clerk	10100300- District Attorney	10100310- Public Defender	10100320- Sheriff	10100330- Dispatch	10100340- Probation	10100350- Calaveras Narco Enforce Unit
1 Building Depreciation	\$881	\$418	\$0	\$1,833	\$10,206	\$0	\$28,251	\$1,702	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	273,210	9,203	5,161	0
3 10100110-Facilities	1,201	0	0	3,713	34,610	0	159,397	0	17,334	0
4 10100200-Utilities	148	829	0	309	10,614	0	70,122	4,806	2,609	0
5 10100020-Administrative Office	0	414	0	291	3,913	1,676	21,130	3,891	5,567	857
6 10100021-Human Resources	0	3,545	0	1,693	14,140	0	41,488	13,547	29,310	2,963
7 10100030-Auditor Controller	0	1,617	0	2,636	6,343	1,505	40,587	4,059	13,849	1,337
8 10100060-Treasurer Tax Collector	0	75	0	3,744	552	283	6,966	209	2,432	0
9 10100070-Technology Services	0	13,074	0	13,566	48,487	0	235,362	7,884	70,190	1,725
10 10100080-County Counsel	0	0	0	1,094	4,339	2,540	48,239	0	3,987	0
11 10100150-Insurance	0	1,576	0	1,842	34,915	165	403,817	28,446	26,259	3,304
12 10100170-Communications	0	18	0	579	2,434	0	8,678	0	2,061	0
13 10100240-Mail/Postage	0	42	0	97	408	0	515	0	372	0
14 10100260-Grand Jury	0	90	0	78	965	438	4,477	1,001	1,172	170
Total Current Allocations	2,230	21,697	0	31,475	171,926	6,608	1,342,239	74,748	180,302	10,356
Less: Prior Year Allocations	2,214	9,153	0	32,545	153,406	8,557	972,702	90,469	176,194	20,111
Carry-Forward	16	12,545	0	(1,070)	18,520	(1,949)	369,537	(15,721)	4,109	(9,754)
Current Adjustments	(1)	(94)	0	(782)	(3,001)	(16)	(10,062)	(67)	(2,716)	(16)
Proposed Costs	\$2,245	\$34,148	\$0	\$29,624	\$187,446	\$4,643	\$1,701,715	\$58,960	\$181,695	\$586

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2017-18

Actual FY 2015/2016
 1/11/2017

Summary Schedule

Department	10100360- Marine Safety	10100370- Juvenile Justice Commission	10100380- Jail	10100390- Adult Probation	10100410- Cal Met	10100420- Agriculture	10100430- Planning	10100440- Recorder	10100450- Coroner	10100460 Public Admin
1 Building Depreciation	\$0	\$0	\$1,633,612	\$0	\$0	\$193	\$4,183	\$4,531	\$0	\$0
2 Equipment Depreciation	0	0	11,795	0	0	0	0	37,646	0	0
3 10100110-Facilities	84	0	190,583	0	0	11,697	11,107	7,390	0	0
4 10100200-Utilities	0	0	258,986	0	0	1,746	785	763	0	0
5 10100020-Administrative Office	786	0	8,920	0	2	1,920	3,644	1,166	1,018	0
6 10100021-Human Resources	1,693	0	27,941	0	847	5,648	10,499	3,387	847	0
7 10100030-Auditor Controller	1,413	0	18,690	0	0	4,500	6,262	17,208	1,768	0
8 10100060-Treasurer Tax Collector	75	0	806	0	0	1,104	3,968	18,945	224	0
9 10100070-Technology Services	985	0	16,260	0	493	17,561	31,272	34,681	493	0
10 10100080-County Counsel	0	0	0	0	0	4,128	64,251	7,797	1,482	0
11 10100150-Insurance	3,755	0	104,060	0	146	8,525	51,709	3,974	1,419	0
12 10100170-Communications	0	0	0	0	0	838	1,270	556	0	0
13 10100240-Mail/Postage	0	0	0	0	0	189	674	2,790	0	0
14 10100260-Grand Jury	203	0	2,226	0	0	441	500	220	221	0
Total Current Allocations	8,994	0	2,273,880	0	1,487	58,489	190,124	141,054	7,470	0
Less: Prior Year Allocations	12,184	0	655,716	0	6,822	66,756	185,284	71,023	10,305	0
Carry-Forward	(3,190)	0	1,618,163	0	(5,334)	(8,268)	4,840	70,031	(2,836)	0
Current Adjustments	(13)	0	(219)	0	(3)	(1,114)	(2,176)	(3,832)	(17)	0
Proposed Costs	\$5,791	\$0	\$3,891,824	\$0	\$(3,850)	\$49,107	\$192,788	\$207,253	\$4,617	\$0

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2017-18

Actual FY 2015/2016
 1/11/2017

Summary Schedule

Department	10100470- Office Emg Svcs	10100480- Animal Control	10100490- Child Abuse Vertical Prosecution	10100510 Day Reporting Center	10100550- Onsite Sewage	10100570- Environment al Health	10100580- Building	10100600 Code Compliance	10100650- Library	10100660- Calaveras Adult Tutoring
1 Building Depreciation	\$9,879	\$29,942	\$0	\$3,036	\$1,929	\$5,849	\$7,049	\$473	\$61,260	\$0
2 Equipment Depreciation	0	0	0	14,862	0	14,310	0	0	0	0
3 10100110-Facilities	0	26,283	0	4,586	2,713	10,580	13,066	531	65,276	0
4 10100200-Utilities	0	3,893	0	1,167	0	1,233	1,389	100	21,934	0
5 10100020-Administrative Office	1,117	1,531	0	3,556	776	1,679	12,903	1,037	1,266	153
6 10100021-Human Resources	1,693	8,890	0	0	1,693	6,774	7,620	3,387	7,663	847
7 10100030-Auditor Controller	1,580	8,824	0	3,465	2,254	7,433	11,825	628	11,386	719
8 10100060-Treasurer Tax Collector	30	4,207	0	134	1,581	5,803	8,742	0	5,952	90
9 10100070-Technology Services	985	25,303	0	10,065	6,018	29,104	32,113	14,552	32,137	493
10 10100080-County Counsel	71	42,194	0	0	0	26,071	8,303	11,607	1,058	0
11 10100150-Insurance	16,270	27,041	0	4,411	5,996	9,134	35,951	4,715	16,368	1,044
12 10100170-Communications	0	1,035	0	776	273	1,197	1,188	309	1,017	103
13 10100240-Mail/Postage	0	1,420	0	0	26	435	133	354	257	0
14 10100260-Grand Jury	181	347	0	686	181	304	620	185	303	23
Total Current Allocations	31,806	180,911	0	46,744	23,442	119,905	140,901	37,877	225,877	3,471
Less: Prior Year Allocations	46,036	105,426	0	102,540	21,284	87,469	124,941	22,011	206,419	3,343
Carry-Forward	(14,230)	75,486	0	(55,797)	2,158	32,436	15,960	15,866	19,458	129
Current Adjustments	(14)	(2,673)	0	(814)	(352)	(1,853)	(1,620)	(704)	(1,524)	(110)
Proposed Costs	\$17,562	\$253,724	\$0	\$(9,867)	\$25,247	\$150,487	\$155,241	\$53,040	\$243,811	\$3,490

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2017-18

Actual FY 2015/2016
 1/11/2017

Summary Schedule

Department	10100670- Farm Advisor	10100680- Museum	10100800 DUI Vertical Prosecution	101009XX Butte Fire EPM PW39	10101000 Tree Mortality	10150010 Anti Drug Abuse Justice	10150020 Drug Enf Admin	10150030 US Forest Service	10160010 Bret Harte TIM Fee	10170010- Equip Service
1 Building Depreciation	\$0	\$25,724	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	38,508	0	(213)	0	0	0	0	0	14,074
4 10100200-Utilities	1,120	37,065	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	0	98	441	212,137	4,891	611	160	62	5	463
6 10100021-Human Resources	0	318	0	0	0	0	0	0	0	6,774
7 10100030-Auditor Controller	0	799	949	19,231	0	768	140	166	0	18,069
8 10100060-Treasurer Tax Collector	0	418	90	30	0	15	30	45	0	134
9 10100070-Technology Services	0	185	0	(1,022)	0	0	0	0	0	6,458
10 10100080-County Counsel	0	0	0	58,317	0	0	0	0	0	141
11 10100150-Insurance	4,172	481	2,361	16,866	0	2,333	0	0	0	10,976
12 10100170-Communications	0	0	0	0	0	0	0	0	0	341
13 10100240-Mail/Postage	0	0	0	0	0	0	0	0	0	0
14 10100260-Grand Jury	0	26	119	2,315	0	151	34	8	0	38
Total Current Allocations	5,292	103,619	3,959	307,661	4,891	3,878	364	280	6	57,467
Less: Prior Year Allocations	8,419	65,145	4,222	0	0	1,466	665	345	0	41,553
Carry-Forward	(3,127)	38,474	(263)	0	0	2,412	(302)	(65)	0	15,914
Current Adjustments	(0)	(28)	(6)	(358)	(5)	(4)	(1)	(2)	(0)	(451)
Proposed Costs	\$2,164	\$142,065	\$3,690	\$307,302	\$4,885	\$6,286	\$61	\$214	\$6	\$72,931

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2017-18

Actual FY 2015/2016
 1/11/2017

Summary Schedule

Department	10180010- Public Works Admin	10190010- Development Svc	10200760- Road Department	10200780 Public Works Eng	10210010- Transit Services	10210020 Transit Capital	10220010- County Wide Rim	10230500- LAFCO	10240010- Public Access Television	10260010- Copperopolis Benefit Basin
1 Building Depreciation	\$6,796	\$0	\$19,894	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	16,650	0	23,118	0	0	0	0	0	0	0
4 10100200-Utilities	2,207	0	7,058	0	0	0	0	0	0	0
5 10100020-Administrative Office	13,508	643	18,395	5,389	4,633	155	1,559	0	1,263	2,876
6 10100021-Human Resources	33,647	229	70,095	0	382	0	0	0	4,657	0
7 10100030-Auditor Controller	3,984	0	28,885	2,335	4,578	0	0	0	3,518	0
8 10100060-Treasurer Tax Collector	15	0	8,682	0	2,700	75	0	0	716	0
9 10100070-Technology Services	89,788	0	51,014	0	0	0	0	0	1,039	0
10 10100080-County Counsel	20,885	0	9,702	0	2,681	0	0	0	0	0
11 10100150-Insurance	78,948	0	301,232	3,006	1,843	0	0	0	3,336	0
12 10100170-Communications	1,350	0	1,502	0	0	0	0	0	0	0
13 10100240-Mail/Postage	0	0	632	0	0	0	0	0	0	0
14 10100260-Grand Jury	65	0	3,553	123	870	0	0	0	131	15
Total Current Allocations	267,841	873	543,763	10,853	17,689	229	1,559	0	14,660	2,891
Less: Prior Year Allocations	117,702	832	598,061	0	22,450	0	1,827	0	9,360	147
Carry-Forward	150,138	41	(54,298)	0	(4,762)	0	(268)	0	5,300	2,745
Current Adjustments	(1,606)	(1)	(2,684)	(16)	(77)	(2)	(2)	0	(43)	(3)
Proposed Costs	\$416,373	\$912	\$486,781	\$10,837	\$12,850	\$228	\$1,289	\$0	\$19,916	\$5,633

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2017-18

Actual FY 2015/2016
 1/11/2017

Summary Schedule

Department	10270010- Valley Springs Benefit Basin	10280010- Abandon Veh Abate	103009XX- Calworks & Human Svcs	10310010- Prevent Child Abuse Council	10401060- Capital Improv	10501160 2007 Cert of Participation	10511170 2007 Gen Ob Bond Ser 2008	10601260- Public Health	10611350 First Five	10620010- BHS Mental Health
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,986
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	22,473	0	0	0	0	16,065	0	77,119
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	10,380
5 10100020-Administrative Office	1,440	181	66,311	79	3,625	856	4,689	16,607	3,474	32,107
6 10100021-Human Resources	0	0	107,742	0	10,298	0	0	26,128	4,823	63,139
7 10100030-Auditor Controller	0	0	86,769	551	1,470	0	0	11,893	7,113	48,915
8 10100060-Treasurer Tax Collector	0	0	7,474	119	45	0	0	2,059	239	2,611
9 10100070-Technology Services	0	0	113,681	0	(21,416)	0	0	70,419	11,937	206,535
10 10100080-County Counsel	0	0	75,612	0	0	0	0	2,540	988	19,439
11 10100150-Insurance	0	0	153,867	0	0	0	0	54,435	5,533	105,571
12 10100170-Communications	0	0	9,569	0	0	0	0	2,070	270	5,095
13 10100240-Mail/Postage	0	14	7,403	0	0	0	0	339	0	428
14 10100260-Grand Jury	7	44	12,478	19	0	232	1,272	1,334	300	4,715
Total Current Allocations	1,447	239	663,381	769	(5,978)	1,088	5,961	203,888	34,676	585,038
Less: Prior Year Allocations	106	563	729,822	3,914	153,868	4,467	16,091	173,727	37,896	510,551
Carry-Forward	1,341	(324)	(66,440)	(3,145)	(159,846)	(3,379)	(10,130)	30,161	(3,220)	74,487
Current Adjustments	(2)	(14)	(18,377)	(5)	(33)	(1)	(5)	(2,684)	(337)	(6,336)
Proposed Costs	\$2,787	\$(99)	\$578,564	\$(2,381)	\$(165,856)	\$(2,292)	\$(4,175)	\$231,365	\$31,119	\$653,189

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2017-18

Actual FY 2015/2016
 1/11/2017

Summary Schedule

Department	10630010- BHS Substance Abuse	10640010 Strengthenin g Fam. BHS	10701360 Courts- TCTF	10800010- Law Library	10870010- Parks & Recreation	1090XXXX- CSBG-CDBG	10900100 CSBG - CMCAA	10900200 CDBG Revolving Loan	10900220 94- STBG	10900240 88- STBG
1 Building Depreciation	\$26,609	\$0	\$0	\$6,370	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	16,092	0	0	2,120	0	0	0	0	0	0
4 10100200-Utilities	3,960	0	0	631	0	0	0	0	0	0
5 10100020-Administrative Office	6,003	0	0	72	292	0	0	2,150	0	0
6 10100021-Human Resources	12,428	0	0	0	76	0	0	0	0	0
7 10100030-Auditor Controller	13,140	0	0	770	35	0	0	5,172	0	0
8 10100060-Treasurer Tax Collector	9,159	0	0	194	0	0	0	4,341	0	0
9 10100070-Technology Services	8,535	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	0	741	0	0	0	0	0	0
11 10100150-Insurance	12,361	0	0	0	0	0	0	0	0	0
12 10100170-Communications	1,376	0	0	0	0	0	0	0	0	0
13 10100240-Mail/Postage	180	0	0	0	0	0	0	0	0	0
14 10100260-Grand Jury	622	0	0	18	0	0	0	317	0	0
Total Current Allocations	110,466	0	0	10,917	404	0	0	11,980	0	0
Less: Prior Year Allocations	91,828	0	0	9,782	1,074	6,047	0	792	0	0
Carry-Forward	18,638	0	(0)	1,135	(670)	(6,047)	0	11,189	0	0
Current Adjustments	(1,878)	0	0	(8)	(1)	0	0	(104)	0	0
Proposed Costs	\$127,225	\$0	\$(0)	\$12,044	\$(268)	\$(6,047)	\$0	\$23,065	\$0	\$0

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2017-18

Actual FY 2015/2016
 1/11/2017

Summary Schedule

Department	10900270 03- STBG-1866	10900280- 05-STBG- 1525	10900290 10- STBG-6701	10900300 Housing New Const RLF	10900400 HOME Revolving Loan	10900440- 07-HOME- 3085	10900700- Sec Dep RLF	1091XXXX CWHS	10920000 HOME	11000010- IHSS Public Authority
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	0	0	0	0	0	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	0	0	0	0	28	0	0	0	0	1,566
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	8,232
7 10100030-Auditor Controller	0	0	0	0	0	0	0	1,085	131	2,763
8 10100060-Treasurer Tax Collector	0	0	0	0	0	0	0	179	30	537
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	4,435
10 10100080-County Counsel	0	0	0	0	0	0	0	0	0	223
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	3,742
12 10100170-Communications	0	0	0	0	0	0	0	0	0	256
13 10100240-Mail/Postage	0	0	0	0	0	0	0	0	0	0
14 10100260-Grand Jury	0	0	0	0	0	0	0	187	0	318
Total Current Allocations	0	0	0	0	28	0	0	1,451	161	22,071
Less: Prior Year Allocations	461	0	0	0	4	0	1,157	3,947	0	15,890
Carry-Forward	(461)	0	0	0	24	0	(1,157)	(2,496)	0	6,181
Current Adjustments	0	0	0	0	(0)	0	0	(8)	(1)	(304)
Proposed Costs	\$(461)	\$0	\$0	\$0	\$52	\$0	\$(1,157)	\$(1,053)	\$160	\$27,948

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2017-18

Actual FY 2015/2016
 1/11/2017

Summary Schedule

Department	11101560- Fish & Game Commission	11201660- Airport	11301760- County Fire	11701900- Integrated Waste Management	12000010 Road CIP- Projects	20200010- Arnold Lighting	20300010- Mokelumne Hill Lighting	20400010- Murphys Lighting	20500010- Andreas Lighting	20600010- Valley Springs lighting
1 Building Depreciation	\$0	\$304,129	\$0	\$10,602	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	0	0	0	0	0	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	65	10,814	1,336	18,794	7,560	35	52	281	59	36
6 10100021-Human Resources	0	2,769	0	15,338	0	0	0	0	0	0
7 10100030-Auditor Controller	245	3,684	1,313	15,706	0	324	324	403	534	324
8 10100060-Treasurer Tax Collector	0	2,074	1,432	6,862	761	0	0	0	0	15
9 10100070-Technology Services	0	1,478	0	17,456	0	0	0	0	0	0
10 10100080-County Counsel	106	5,080	0	2,399	0	0	0	0	0	0
11 10100150-Insurance	0	2,921	0	56,968	0	0	0	0	0	0
12 10100170-Communications	0	0	0	385	0	0	0	0	0	0
13 10100240-Mail/Postage	0	0	0	161	0	0	0	0	0	0
14 10100260-Grand Jury	0	224	108	2,852	1,442	3	5	16	14	3
Total Current Allocations	417	333,174	4,188	147,523	9,763	362	381	700	607	378
Less: Prior Year Allocations	259	53,111	4,498	180,976	0	436	540	921	1,105	417
Carry-Forward	158	280,063	(310)	(33,453)	0	(74)	(159)	(221)	(498)	(39)
Current Adjustments	(1)	(78)	(33)	(820)	(22)	(1)	(1)	(2)	(2)	(2)
Proposed Costs	\$573	\$613,160	\$3,845	\$113,249	\$9,741	\$286	\$221	\$476	\$107	\$337

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2017-18

Actual FY 2015/2016
 1/11/2017

Summary Schedule

Department	20700010- West Point Lighting	21000010- CSA9- Sunrise Point	21100010- CSA1- Rancho Calaveras	21120010- CSA12- Golden Hills	21150010 PRD1- Woodgate/In dian Creek	21200010- CSA 2-Bar XX	21400010- CSA4- Diamond XX	21800010- CSA8-Spring Hills	21810010- CSD 1 Lynn Park	21820010- CSD 2 CC/Rocky Road
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	0	0	0	0	0	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	11	17	2,323	227	103	263	839	278	0	0
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	341	324	324	245	210	394	324	350	0	0
8 10100060-Treasurer Tax Collector	0	0	0	0	0	60	0	0	0	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	0	0	0	0	0	0	0	282
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100170-Communications	0	0	0	0	0	0	0	0	0	0
13 10100240-Mail/Postage	0	0	0	0	0	0	0	0	0	0
14 10100260-Grand Jury	3	1	34	6	1	27	28	5	6	151
Total Current Allocations	355	341	2,681	477	314	744	1,191	633	6	433
Less: Prior Year Allocations	431	354	9,583	314	76	626	280	425	8	167
Carry-Forward	(75)	(13)	(6,902)	164	237	118	911	208	(2)	266
Current Adjustments	(1)	(1)	(4)	(1)	(1)	(3)	(2)	(2)	(0)	(0)
Proposed Costs	\$279	\$327	\$(4,225)	\$640	\$550	\$858	\$2,100	\$839	\$3	\$699

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2017-18

Actual FY 2015/2016
 1/11/2017

Summary Schedule

Department	21830010- CSD 3 Cent Flat	21840010 CSD 4 Circle XX	21860010 CSD 6 Mountain Ranch	21870010 CSD 7 Appaloosa	21880010 CSD 8 Saddle Creek	21890010 CSD 9 Middle River	21900010-Air Pollution Control	22010010- Central Calaveras Fire &	22020010- Foothill Fire	22030010 FHJL JPA
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$615	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	0	0	0	0	690	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	130	0	0	0
5 10100020-Administrative Office	0	0	0	0	0	0	1,546	0	0	0
6 10100021-Human Resources	0	0	0	0	0	0	1,229	0	0	0
7 10100030-Auditor Controller	0	0	0	0	0	0	3,563	10,606	236	13,441
8 10100060-Treasurer Tax Collector	0	0	0	0	0	0	2,864	776	0	1,178
9 10100070-Technology Services	0	0	0	0	0	0	3,009	0	0	0
10 10100080-County Counsel	0	35	0	0	0	0	2,364	247	0	0
11 10100150-Insurance	0	0	0	0	0	0	3,170	0	0	0
12 10100170-Communications	0	0	0	0	0	0	179	0	0	0
13 10100240-Mail/Postage	0	0	0	0	0	0	107	0	0	0
14 10100260-Grand Jury	2	44	0	58	440	10	180	604	0	780
Total Current Allocations	2	79	0	58	440	10	19,646	12,233	236	15,400
Less: Prior Year Allocations	8	8	0	40	8	358	15,522	8,047	5	17,358
Carry-Forward	(5)	71	0	18	432	(348)	4,124	4,186	231	(1,959)
Current Adjustments	(0)	(0)	0	(0)	(0)	(0)	(365)	(60)	(1)	(79)
Proposed Costs	\$(3)	\$150	\$0	\$76	\$872	\$(338)	\$23,405	\$16,359	\$466	\$13,362

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2017-18

Actual FY 2015/2016
 1/11/2017

Summary Schedule

Department	22040010 Calaveras Consol. Fire	22100010- Altaville Melones Fire	22200010 Copper Fire	22300010- Jenny Lind Fire	22400010- Mokelumne Hill Fire	22500010- Murphys Fire	22700010- San Andreas Fire	22800010- West Point Fire	22900010- Ebbets Pass Fire	23100010- Altaville Cemetery
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	0	0	0	0	0	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	0	0	0	0	0	0	0	0	0	0
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	53	7,771	14,062	245	4,262	9,136	7,832	7,071	10,028	2,328
8 10100060-Treasurer Tax Collector	30	462	641	0	194	1,253	627	209	3,506	209
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	635	0	635	0	0	0	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100170-Communications	0	0	0	0	0	0	0	0	0	0
13 10100240-Mail/Postage	0	0	0	0	0	0	0	0	0	0
14 10100260-Grand Jury	0	307	930	0	161	800	400	392	2,777	63
Total Current Allocations	82	8,540	16,269	245	5,251	11,188	8,858	7,672	16,311	2,600
Less: Prior Year Allocations	0	2,239	8,903	21	6,786	6,945	6,644	6,882	18,122	3,946
Carry-Forward	0	6,301	7,365	224	(1,535)	4,244	2,215	789	(1,811)	(1,346)
Current Adjustments	(1)	(42)	(72)	(1)	(22)	(62)	(45)	(34)	(107)	(14)
Proposed Costs	\$82	\$14,800	\$23,562	\$468	\$3,694	\$15,370	\$11,028	\$8,427	\$14,393	\$1,240

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2017-18

Actual FY 2015/2016
 1/11/2017

Summary Schedule

Department	23200010- Copperopolis Cemetery	23300010- Mokelumne Hill Cemetery	23400010- Murphys Cemetery	23500010- Railroad Flat Cemetery	23600010- San Andreas Cemetery	23700010- SA Cemetery- Treat Estate	23800010- Valecito Cemetery	23900010- West Point Cemetery	24100010- Calaveras Public Utility District	24200010- Union Public Utility Dist
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	0	0	0	0	0	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	0	0	0	0	0	0	0	0	0	0
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	245	543	1,523	411	936	0	490	1,225	0	0
8 10100060-Treasurer Tax Collector	60	0	507	104	239	0	30	60	0	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	35	0	0	0	0	0	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100170-Communications	0	0	0	0	0	0	0	0	0	0
13 10100240-Mail/Postage	0	0	0	0	0	0	0	0	0	0
14 10100260-Grand Jury	1	12	20	3	18	0	3	23	0	0
Total Current Allocations	306	555	2,085	518	1,193	0	523	1,307	0	0
Less: Prior Year Allocations	349	849	3,419	308	2,925	0	498	168	8	8
Carry-Forward	(43)	(294)	(1,334)	211	(1,732)	0	25	1,139	(8)	(8)
Current Adjustments	(2)	(2)	(16)	(4)	(8)	0	(3)	(6)	0	0
Proposed Costs	\$261	\$258	\$735	\$726	\$(547)	\$0	\$546	\$2,440	\$(8)	\$(8)

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2017-18

Actual FY 2015/2016
 1/11/2017

Summary Schedule

Department	24300010- Valley Springs Public Utility	24400010- Calaveras Public Power Agency	25200010- Mokelumne Hill Sanitary	25300010- Murphys Sanitary	25400010- San Andreas Sanitary	26100010- Angels Veterans	26200010- Eberts Pass Veterans	26300010- Jenny Lind Veterans	26400010- Mokelumne Hill Vererans	26500010- San Andreas Veterans
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	0	0	0	0	0	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	0	0	0	0	0	0	0	0	0	0
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	0	2,083	0	0	0	254	473	3,282	2,651	166
8 10100060-Treasurer Tax Collceter	0	1,104	0	0	0	0	492	1,208	403	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	0	0	0	0	0	282	212	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100170-Communications	0	0	0	0	0	0	0	0	0	0
13 10100240-Mail/Postage	0	0	0	0	0	0	0	0	0	0
14 10100260-Grand Jury	0	2,430	0	0	0	60	54	62	24	1
Total Current Allocations	0	5,617	0	0	0	313	1,019	4,834	3,290	167
Less: Prior Year Allocations	8	2,733	8	1,540	8	275	707	8,197	3,360	202
Carry-Forward	(8)	2,884	(8)	(1,540)	(8)	38	311	(3,364)	(70)	(35)
Current Adjustments	0	(30)	0	0	0	(1)	(11)	(36)	(19)	(1)
Proposed Costs	\$(8)	\$8,471	\$(8)	\$(1,540)	\$(8)	\$350	\$1,319	\$1,434	\$3,200	\$132

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2017-18

Actual FY 2015/2016
 1/11/2017

Summary Schedule

Department	26600010- West Point Veterans	2710010 Calaveras Co Water Dist	27200010- Mark Twain Hospital	27300010-S A Recreation & Parks	28010010- CSD 5 Wallace Admin	28020010- CSD5 Wallace Water Capital	28030010- CSD 5 Wallace Sewer	28040010- CSD 5 Wallace Architect	28050010- CSD 5 Wallace Developer	42600010- Moke Hill 73 Sewer Rev
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	0	0	0	0	0	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	0	0	0	0	0	0	0	0	0	0
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	578	0	0	3,142	0	0	0	0	0	0
8 10100060-Treasurer Tax Collector	45	0	0	1,223	0	0	0	0	0	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	35	0	0	0	0	0	0	0	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100170-Communications	0	0	0	0	0	0	0	0	0	0
13 10100240-Mail/Postage	0	0	0	0	0	0	0	0	0	0
14 10100260-Grand Jury	6	0	0	40	0	0	0	0	0	0
Total Current Allocations	664	0	0	4,405	0	0	0	0	0	0
Less: Prior Year Allocations	721	0	8	3,308	16	0	0	0	0	31
Carry-Forward	(57)	0	(8)	1,097	(16)	0	0	0	0	(31)
Current Adjustments	(3)	0	0	(36)	0	0	0	0	0	0
Proposed Costs	\$603	\$0	\$(8)	\$5,467	\$(16)	\$0	\$0	\$0	\$0	\$(31)

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2017-18

Actual FY 2015/2016
 1/11/2017

Summary Schedule

Department	47300010- Cusd Geo Bond	47700010- Cal Pub Utility Dist Bond	47900010- San Joaquin Delta Comm Coll	47910010- Yosemite Comm College	47980010- Vallecito School Bond	49670010- Greenhorn Creek Reassmt	54130000- Courts	54200000 Inmate Welfare	54340000 Sheriff Civil Fees	54390000 Electronic Fingerprint Fee
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	0	0	0	0	2,146	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	905	0	0	0
5 10100020-Administrative Office	0	0	0	0	0	0	0	188	0	21
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	0	0	0	0	0	0	0	2,406	0	124
8 10100060-Treasurer Tax Collector	0	0	0	0	0	0	0	552	0	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	0	0	0	0	0	0	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	107	106
12 10100170-Communications	0	0	0	0	0	0	0	0	0	0
13 10100240-Mail/Postage	0	0	0	0	0	0	0	0	0	0
14 10100260-Grand Jury	0	0	0	0	0	0	0	24	0	6
Total Current Allocations	0	0	0	0	0	0	3,051	3,170	107	256
Less: Prior Year Allocations	0	8	8	8	0	8	16,323	3,484	0	4,412
Carry-Forward	0	(8)	(8)	(8)	0	(8)	(13,272)	(314)	0	(4,156)
Current Adjustments	0	0	0	0	0	0	(1)	(21)	(0)	(1)
Proposed Costs	\$0	\$(8)	\$(8)	\$(8)	\$0	\$(8)	\$(10,221)	\$2,835	\$107	\$(3,900)

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2017-18

Actual FY 2015/2016
 1/11/2017

Summary Schedule

Department	54830040 City of Angels	55030000 Sheriff's Off Warr System	55260000 DUIRR Program	55800000 DNA Identification	56000000 MCCR Fund	58100061 HH Services Account	61000010 Council of Govts (COG)	61100010 Transportatio n Dev Act	61200010 State Transit Asst	61500010 PTMISEA
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	0	0	0	0	0	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	0	0	43	32	0	0	0	0	0	0
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	0	0	70	221	1,383	0	2,161	0	0	0
8 10100060-Treasurer Tax Collceter	179	0	0	0	1,596	0	567	0	0	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	0	0	0	0	0	0	0	0
11 10100150-Insurance	0	0	0	90	0	0	0	0	0	0
12 10100170-Communications	0	0	0	0	0	0	0	0	0	0
13 10100240-Mail/Postage	0	0	0	0	0	0	0	0	0	0
14 10100260-Grand Jury	0	0	0	6	0	0	805	222	113	337
Total Current Allocations	179	0	113	349	2,979	0	3,532	222	113	337
Less: Prior Year Allocations	0	0	0	61	0	25,275	(8,511)	0	0	0
Carry-Forward	0	0	0	289	0	(25,275)	12,044	0	0	0
Current Adjustments	(3)	(0)	(0)	(1)	(35)	0	(52)	(0)	(0)	(0)
Proposed Costs	\$176	\$0	\$113	\$637	\$2,944	\$(25,275)	\$15,524	\$222	\$113	\$337

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2017-18

Actual FY 2015/2016
1/11/2017

Summary Schedule

Department	Central Sierra Child Support	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$53,368	\$0	\$2,295,913
2 Equipment Depreciation	0	0	0	381,876
3 10100110-Facilities	0	37,549	0	878,025
4 10100200-Utilities	0	6,177	0	457,933
5 10100020-Administrative Office	0	0	0	541,345
6 10100021-Human Resources	0	0	0	584,742
7 10100030-Auditor Controller	0	133	0	592,616
8 10100060-Treasurer Tax Collector	0	0	0	145,804
9 10100070-Technology Services	0	0	0	1,318,687
10 10100080-County Counsel	0	1,235	0	670,863
11 10100150-Insurance	0	2,860	0	1,654,050
12 10100170-Communications	629	212	0	49,037
13 10100240-Mail/Postage	0	0	0	22,888
14 10100260-Grand Jury	0	0	0	63,623
Total Current Allocations	629	101,532	0	9,657,402
Less: Prior Year Allocations	213	101,819	0	6,790,475
Carry-Forward	415	(286)	0	2,529,231
Current Adjustments	(629)	(229)	0	(30,096)
Proposed Costs	\$415	\$101,017	\$0	\$12,156,536