



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Calaveras
San Andreas, California**

**Date: September 30, 2019
Filing Ref: CAL20**

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 **2019-20**. 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 **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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 | 6. Technology Services |
| 2. Facilities | 7. County Counsel |
| 3. Utilities | 8. Insurance |
| 4. Human Resources | 9. Grand Jury |
| 5. Auditor-Controller | 10. Equipment Services (ISF) |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: There are no adjustments in the fiscal year 2019-20 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF CALAVERAS

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Kathy Gomes

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name
Acting Auditor Controller

Title

12-4-2019

12-10-2019

Date

Date

**Negotiated by Alex Tran
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment: Summary Schedule

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2019-20

Actual FY 2017/2018
 2/26/2019

Summary Schedule

Department	10100010- Board Supervisors	10100040- Non- Departmental	10100050- Assessor	10100090- Duplication Svcs	10100100- Elections	10100120- County Contribs	10100130- GIS	10100140- Community Organization Programs	10100170- Communicati ons	10100180- Surveyor
1 Building Depreciation	\$8,428	\$0	\$8,681	\$0	\$3,537	\$0	\$2,987	\$0	\$22,927	\$726
2 Equipment Depreciation	0	0	13,140	11,741	0	0	3,332	0	0	0
3 10100110-Facilities	20,101	0	18,743	2,541	12,111	0	3,950	5,717	370	908
4 10100200-Utilities	1,313	0	2,560	0	2,730	0	1,021	2,134	87	214
5 10100020-Administrative Office	2,238	1,076	5,462	385	2,003	2,953	1,230	1,221	170	0
6 10100021-Human Resources	4,952	0	13,867	0	1,981	0	1,981	0	0	0
7 10100030-Auditor/Controller	1,364	5,648	3,975	922	4,115	4,395	1,182	217	1,201	0
8 10100060-Treasurer/Tax Collector	39	4,612	484	20	889	2,469	20	0	49	0
9 10100070-Technology Services	6,452	0	69,331	0	12,721	0	12,721	0	0	0
10 10100080-County Counsel	278,495	0	16,602	0	27,996	0	0	0	0	0
11 10100150-Insurance	14,967	0	18,363	55	2,697	0	3,877	5,734	98	0
12 10100260-Grand Jury	288	81	851	(23)	242	512	175	198	26	0
Total Current Allocations	338,638	11,417	172,059	15,641	71,023	10,328	32,475	15,220	24,929	1,847
Less: Prior Year Allocations	266,546	9,383	137,011	4,772	70,700	5,905	22,326	27,755	36,956	2,229
Carry-Forward	72,092	2,033	35,048	10,868	322	4,423	10,149	(12,536)	(12,028)	(382)
Proposed Costs	\$410,729	\$13,450	\$207,106	\$26,509	\$71,345	\$14,751	\$42,624	\$2,684	\$12,901	\$1,465

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Department	10100210 Victim Witness	10100240- Mail/Postage	10100270- Microfilm	10100280- Clerk	10100300- District Attorney	10100310- Public Defender	10100320- Sheriff	10100324 Cannabis Enforcement	10100325 Trial Court Security	10100326 AB443- Operating
1 Building Depreciation	\$418	\$1,347	\$0	\$1,510	\$15,388	\$0	\$28,412	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	4,390	0	371,463	0	0	0
3 10100110-Facilities	0	6,587	0	5,373	29,872	0	167,252	0	0	0
4 10100200-Utilities	0	397	0	445	11,821	0	83,460	0	0	0
5 10100020-Administrative Office	1,808	365	0	940	7,432	2,691	36,162	4,861	2,854	3,763
6 10100021-Human Resources	5,744	0	0	1,981	12,872	0	44,572	0	0	0
7 10100030-Auditor Controller	4,793	1,116	0	4,491	9,259	1,346	49,886	2,079	2,030	39
8 10100060-Treasurer Tax Collector	188	10	0	4,049	701	49	4,671	0	0	0
9 10100070-Technology Services	27,532	0	0	21,172	54,520	0	311,581	0	0	0
10 10100080-County Counsel	0	0	0	1,302	1,261	3,255	57,375	0	0	0
11 10100150-Insurance	3,003	235	0	3,150	28,133	190	469,617	6,025	8,908	192
12 10100260-Grand Jury	(1,332)	25	0	153	1,234	408	4,438	556	444	131
Total Current Allocations	42,154	10,081	0	44,566	176,885	7,940	1,628,890	13,520	14,236	4,125
Less: Prior Year Allocations	21,603	15,235	0	30,694	168,926	6,592	1,332,177	0	0	0
Carry-Forward	20,551	(5,154)	0	13,872	7,959	1,347	296,712	0	0	0
Proposed Costs	\$62,705	\$4,928	\$0	\$58,437	\$184,844	\$9,287	\$1,925,602	\$13,520	\$14,236	\$4,125

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Department	10100327 SLESF Sheriff	10100330- Dispatch	10100351 CalEMA- Operations	10100381 SLESF Jail	10100382 Booking Fees- Operating	10100340- Probation	10100350- Calaveras Narco Enforce Unit	10100360- Marine Safety	10100370- Juvenile Justice Commission	10100380- Jail
1 Building Depreciation	\$0	\$1,794	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,616,301
2 Equipment Depreciation	0	2,301	0	0	0	12,153	0	0	0	4,463
3 10100110-Facilities	0	0	0	0	0	19,066	0	1,602	0	343,082
4 10100200-Utilities	0	5,720	0	0	0	2,605	0	0	0	345,504
5 10100020-Administrative Office	3,186	6,925	234	0	0	8,503	693	1,875	0	15,108
6 10100021-Human Resources	0	14,857	0	0	0	28,295	2,971	1,981	0	34,667
7 10100030-Auditor Controller	0	4,058	175	0	0	9,829	835	1,645	0	14,495
8 10100060-Treasurer Tax Collector	0	217	0	0	0	1,916	0	49	0	770
9 10100070-Technology Services	0	10,905	0	0	0	72,966	2,181	1,454	0	25,444
10 10100080-County Counsel	0	0	0	0	0	4,273	0	0	0	0
11 10100150-Insurance	0	33,782	746	0	0	33,488	2,474	4,847	0	191,813
12 10100260-Grand Jury	112	1,051	32	0	0	1,241	(1,391)	226	0	2,451
Total Current Allocations	3,297	81,611	1,187	0	0	194,333	7,763	13,679	0	2,594,101
Less: Prior Year Allocations	0	74,681	0	0	0	177,586	10,341	8,981	0	2,273,660
Carry-Forward	0	6,929	0	0	0	16,746	(2,577)	4,698	0	320,440
Proposed Costs	\$3,297	\$88,540	\$1,187	\$0	\$0	\$211,079	\$5,186	\$18,377	\$0	\$2,914,541

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Department	10100390- Adult Probation	10100410- Cal Met	10100420- Agriculture	10100430- Planning	10100440- Recorder	10100450- Coroner	10100451 Public Administrator	10100460 Public Admin	10100470- Office Emg Svcs	10100480- Animal Control
1 Building Depreciation	\$0	\$0	\$193	\$3,523	\$3,732	\$0	\$0	\$0	\$9,879	\$30,124
2 Equipment Depreciation	0	0	4,733	0	74,932	0	0	0	22,663	0
3 10100110-Facilities	0	0	10,310	15,956	8,152	0	0	0	0	12,193
4 10100200-Utilities	0	0	1,808	1,132	1,101	0	0	0	0	4,364
5 10100020-Administrative Office	0	5	2,733	4,964	2,384	1,334	284	0	25,548	3,068
6 10100021-Human Resources	0	1,981	8,043	5,943	4,952	990	0	0	1,981	6,933
7 10100030-Auditor Controller	0	0	4,295	7,601	27,951	1,362	43	0	1,337	9,180
8 10100060-Treasurer Tax Collector	0	0	997	3,752	26,583	188	0	0	39	2,864
9 10100070-Technology Services	0	1,454	20,536	35,347	34,620	727	0	0	21,172	27,624
10 10100080-County Counsel	0	0	8,627	98,108	3,784	732	0	0	5,453	35,117
11 10100150-Insurance	0	439	8,790	38,712	5,242	1,555	554	0	12,420	43,376
12 10100260-Grand Jury	0	0	443	629	301	146	20	0	194	351
Total Current Allocations	0	3,879	71,508	215,668	193,736	7,035	901	0	100,687	175,194
Less: Prior Year Allocations	0	1,485	57,374	187,948	137,222	7,453	0	0	31,792	178,238
Carry-Forward	0	2,394	14,133	27,720	56,514	(419)	0	0	68,895	(3,044)
Proposed Costs	\$0	\$6,272	\$85,641	\$243,388	\$250,249	\$6,616	\$901	\$0	\$169,582	\$172,150

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Department	10100490- Child Abuse Vertical Prosecution	10100510 Day Reporting Center	10100550- Onsite Sewage	10100570- Environment al Health	10100580- Building	10100600 Code Compliance	10100620- Economic Development	10100650- Library	10100660- Calaveras Adult Tutoring	10100670- Farm Advisor
1 Building Depreciation	\$0	\$3,543	\$1,450	\$5,178	\$5,855	\$385	\$0	\$62,655	\$0	\$0
2 Equipment Depreciation	0	9,417	0	14,995	41,765	0	0	0	0	0
3 10100110-Facilities	0	8,793	2,141	14,454	21,158	419	0	43,429	0	0
4 10100200-Utilities	0	1,684	0	1,779	2,005	144	0	27,496	0	0
5 10100020-Administrative Office	0	6,957	1,244	3,452	13,642	0	1,032	4,410	431	0
6 10100021-Human Resources	0	0	1,981	7,763	13,867	0	990	8,964	1,436	0
7 10100030-Auditor Controller	0	3,501	2,571	7,665	18,125	0	19	13,931	988	0
8 10100060-Treasurer Tax Collector	0	30	1,313	4,276	11,919	0	0	4,483	99	0
9 10100070-Technology Services	0	11,267	7,088	31,049	46,797	22,535	727	40,381	3,871	0
10 10100080-County Counsel	0	0	0	7,202	11,638	18,108	2,889	1,790	0	0
11 10100150-Insurance	0	4,565	3,848	12,098	32,327	1,816	1,207	20,606	1,576	0
12 10100260-Grand Jury	0	735	183	508	1,055	0	55	424	39	0
Total Current Allocations	0	50,494	21,820	110,419	220,153	43,406	6,920	228,570	8,439	0
Less: Prior Year Allocations	0	45,929	23,089	118,052	139,281	37,173	0	224,353	3,361	5,292
Carry-Forward	0	4,564	(1,269)	(7,632)	80,872	6,232	0	4,216	5,078	(5,292)
Proposed Costs	\$0	\$55,058	\$20,550	\$102,787	\$301,026	\$49,638	\$6,920	\$232,786	\$13,518	\$(5,292)

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Department	10100680- Museum	10100800 DUI Vertical Prosecution	101009XX Butte Fire EPM PW39	10101000 Tree Mortality	10101010 Cannabis Regulation	10102000 XC Victim Services	10109000 Cannabis	10150010 Anti Drug Abuse Justice	10150020 Drug Enf Admin	10150030 US Forest Service
1 Building Depreciation	\$31,128	\$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	18,877	0	0	0	0	0	0	0	0	0
4 10100200-Utilities	42,160	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	147	0	52,863	180	52,763	1,110	0	441	388	164
6 10100021-Human Resources	371	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	810	0	17,390	445	47,286	408	0	452	234	213
8 10100060-Treasurer Tax Collector	217	0	286	0	0	0	25,527	39	10	39
9 10100070-Technology Services	273	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	163	0	37,477	0	0	0	0	0
11 10100150-Insurance	519	0	0	150	11,558	1,791	0	1,251	15	29
12 10100260-Grand Jury	25	0	4,214	224	655	111	0	68	25	13
Total Current Allocations	94,526	0	74,917	999	149,739	3,421	25,527	2,252	672	459
Less: Prior Year Allocations	103,591	3,953	307,302	4,885	0	0	0	3,874	362	279
Carry-Forward	(9,064)	(3,953)	(232,386)	(3,886)	0	0	0	(1,622)	309	180
Proposed Costs	\$85,462	\$(3,953)	\$(157,469)	\$(2,887)	\$149,739	\$3,421	\$25,527	\$631	\$981	\$638

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Department	10160010 Bret Harte TIM Fee	10170010- Equip Service	10180010- Public Works Admin	10190010- Development Svcs	10200760- Road Department	10200780 Public Works Eng	10210010- Transit Services	10210020 Transit Capital	10220010- County Wide Rim	10230500- LAFCO
1 Building Depreciation	\$0	\$0	\$5,574	\$0	\$15,613	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	11,876	14,541	0	19,505	0	0	0	0	0
4 10100200-Utilities	0	0	3,184	0	7,721	0	0	0	0	0
5 10100020-Administrative Office	0	6,769	14,832	344	35,964	9,823	5,321	183	10,916	0
6 10100021-Human Resources	0	7,429	33,948	561	46,453	(257)	545	0	0	0
7 10100030-Auditor Controller	0	14,966	4,823	0	32,946	1,840	3,473	0	0	0
8 10100060-Treasurer Tax Collector	0	59	0	0	8,315	0	1,590	10	839	0
9 10100070-Technology Services	0	5,452	85,323	0	45,980	0	0	0	0	0
10 10100080-County Counsel	0	610	20,753	0	9,318	0	1,261	0	0	0
11 10100150-Insurance	0	14,789	152,663	0	313,876	6,402	1,215	0	0	0
12 10100260-Grand Jury	0	1,035	915	0	4,517	297	710	1	8	0
Total Current Allocations	0	62,985	336,557	905	540,208	18,105	14,116	193	11,763	0
Less: Prior Year Allocations	6	57,016	266,235	872	541,079	10,837	17,611	228	1,557	0
Carry-Forward	(6)	5,969	70,322	34	(871)	7,268	(3,495)	(34)	10,206	0
Proposed Costs	\$(6)	\$68,954	\$406,879	\$939	\$539,337	\$25,373	\$10,620	\$159	\$21,970	\$0

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Department	10240010- Public Access Television	10260010- Copperopolis Benefit Basin	10270010- Valley Springs Benefit Basin	10280010- Abandon Veh Abate	103009XX- Calworks & Human Svcs	10310010- Prevent Child Abuse Council	10320010 HHSA- Administratio n	10401060- Capital Improv	10501160 2007 Cert of Participation	10511170 2007 Gen Ob Bond Ser 2008
1 Building Depreciation	\$0	\$0	\$0	\$0	\$780	\$0	\$0	\$1,135	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	387	0	0	0	24,881	0	0	0	0	0
4 10100200-Utilities	2,927	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	1,240	4,353	3,006	301	107,182	104	3,600	4,484	917	8,727
6 10100021-Human Resources	1,966	0	0	0	117,918	0	5,943	0	0	0
7 10100030-Auditor Controller	2,861	0	0	0	72,878	712	6,558	1,408	0	0
8 10100060-Treasurer Tax Collector	395	178	365	59	6,754	178	0	0	0	0
9 10100070-Technology Services	1,454	0	0	0	120,803	0	4,362	25,027	0	0
10 10100080-County Counsel	0	0	0	0	14,981	0	0	0	0	0
11 10100150-Insurance	3,109	0	0	0	186,841	0	13,145	0	0	0
12 10100260-Grand Jury	132	0	13	33	11,929	17	561	0	163	1,515
Total Current Allocations	14,471	4,531	3,385	392	664,946	1,011	34,169	32,055	1,080	10,242
Less: Prior Year Allocations	14,617	2,888	1,446	225	645,004	764	0	(6,011)	1,087	5,955
Carry-Forward	(146)	1,643	1,939	167	19,942	247	0	38,066	(6)	4,287
Proposed Costs	\$14,325	\$6,174	\$5,323	\$560	\$684,889	\$1,258	\$34,169	\$70,120	\$1,074	\$14,529

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Department	10601260- Public Health	10611350 First Five	10620010- BHS Mental Health	10630010- BHS Substance Abuse	10640010 Strengthenin g Fam. BHS	10640020 Strengthenin g Families HHS	10701360 Courts- TCTF	10800010- Law Library	10870010- Parks & Recreation	1090XXXX- CSBG-CDBG
1 Building Depreciation	\$0	\$0	\$9,368	\$23,757	\$0	\$0	\$0	\$5,812	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	16,062	0	70,596	6,299	0	0	0	3,282	0	0
4 10100200-Utilities	0	0	15,399	6,209	0	0	0	911	0	0
5 10100020-Administrative Office	31,275	3,666	41,403	8,800	943	284	0	107	88	0
6 10100021-Human Resources	36,897	6,709	58,768	11,189	0	0	0	0	0	0
7 10100030-Auditor Controller	13,345	3,990	51,219	11,534	0	0	0	518	39	3,404
8 10100060-Treasurer Tax Collector	1,866	207	1,600	5,125	20	0	0	118	0	0
9 10100070-Technology Services	73,965	14,357	174,410	37,346	0	0	0	0	0	0
10 10100080-County Counsel	855	773	5,697	1,261	0	0	0	3,906	81	0
11 10100150-Insurance	57,892	6,965	103,389	11,855	0	0	0	0	0	0
12 10100260-Grand Jury	1,411	477	5,534	737	149	47	0	18	0	0
Total Current Allocations	233,569	37,146	537,381	124,114	1,111	331	0	14,673	208	3,404
Less: Prior Year Allocations	201,204	34,339	578,702	108,587	0	0	0	10,909	403	0
Carry-Forward	32,365	2,807	(41,320)	15,526	0	0	0	3,764	(195)	0
Proposed Costs	\$265,933	\$39,952	\$496,061	\$139,640	\$1,111	\$331	\$0	\$18,436	\$14	\$3,404

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Department	10900100 CSBG - CMCAA	10900200 CDBG Revolving Loan	10900201 13- CDBG- 8947/CFDA# 14.288	10900202 CDBG Admin Expense Acct	10900220 94- STBG	10900240 88- STBG	10900270 03- STBG-1866	10900280- 05-STBG- 1525	10900290 10- STBG-6701	10900300 Housing New Const RLF
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	5,225	139	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	0	0	0	0	0	0	0	0	0
8 10100060-Treasurer Tax Collector	0	2,143	10	0	0	0	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	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	0	267	0	0	0	0	0	0	0	0
Total Current Allocations	0	7,636	149	0	0	0	0	0	0	0
Less: Prior Year Allocations	0	11,877	0	0	0	0	0	0	0	0
Carry-Forward	0	(4,241)	0	0	0	0	0	0	0	0
Proposed Costs	\$0	\$3,395	\$149	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Department	10900400 HOME Revolving Loan	10900440- 07-HOME- 3085	10900700- Sec Dep RLF	1091XXXX CWHS	10920000 HOME	10920010 HOME Revolving Loan	11000010- IHSS Public Authority	11101560- Fish & Game Commission	11201660- Airport	11301760- County Fire
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	82	0	0	1,054	0	0	2,737	15	10,040	5,045
6 10100021-Human Resources	0	0	0	0	0	0	2,390	0	1,263	0
7 10100030-Auditor Controller	0	0	0	1,253	333	0	2,593	217	3,685	1,137
8 10100060-Treasurer Tax Collector	0	0	0	158	0	30	346	0	1,274	780
9 10100070-Technology Services	0	0	0	0	0	0	1,454	0	727	0
10 10100080-County Counsel	0	0	0	0	0	0	0	0	7,325	0
11 10100150-Insurance	0	0	0	0	0	0	3,255	0	2,991	0
12 10100260-Grand Jury	0	0	0	196	0	0	340	1	306	249
Total Current Allocations	82	0	0	2,661	333	30	13,116	232	27,611	7,212
Less: Prior Year Allocations	28	0	0	1,443	160	0	21,767	415	333,097	4,155
Carry-Forward	54	0	0	1,219	173	0	(8,651)	(183)	(305,486)	3,057
Proposed Costs	\$136	\$0	\$0	\$3,880	\$505	\$30	\$4,464	\$50	\$(277,875)	\$10,268

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Department	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	20700010- West Point Lighting	21000010- CSA9- Sunrise Point	21100010- CSA1- Rancho Calaveras
1 Building Depreciation	\$10,602	\$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	32,952	11,516	299	52	2,219	563	602	175	197	5,201
6 10100021-Human Resources	22,106	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	18,135	0	526	573	720	766	526	596	526	859
8 10100060-Treasurer Tax Collector	5,510	504	0	0	0	10	0	0	0	0
9 10100070-Technology Services	16,538	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	2,808	0	0	0	0	0	0	0	0	0
11 10100150-Insurance	73,929	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	3,405	10	3	5	22	17	3	3	1	95
Total Current Allocations	185,985	12,030	828	630	2,961	1,356	1,131	774	724	6,155
Less: Prior Year Allocations	146,702	9,741	360	380	698	605	376	354	340	2,677
Carry-Forward	39,282	2,289	468	250	2,263	751	755	420	384	3,478
Proposed Costs	\$225,267	\$14,318	\$1,296	\$880	\$5,224	\$2,107	\$1,886	\$1,195	\$1,109	\$9,633

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Department	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	21830010- CSD 3 Cent Flat	21840010 CSD 4 Circle XX	21860010 CSD 6 Mountain Ranch
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	230	227	351	1,507	293	0	0	0	0	0
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	309	255	387	333	603	0	0	0	0	0
8 10100060-Treasurer Tax Collector	0	0	30	0	0	0	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	3,296	81	203	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	4	1	26	9	25	5	142	2	42	0
Total Current Allocations	543	483	793	1,849	922	3,301	224	206	42	0
Less: Prior Year Allocations	476	313	741	1,189	631	6	433	2	79	0
Carry-Forward	67	171	52	661	291	3,296	(209)	203	(37)	0
Proposed Costs	\$610	\$654	\$846	\$2,510	\$1,213	\$6,597	\$14	\$409	\$4	\$0

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Department	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	22040010 Calaveras Consol. Fire	22100010- Altaville Melones Fire	22200010 Copper Fire
1 Building Depreciation	\$0	\$0	\$0	\$500	\$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	544	0	0	0	0	0	0
4 10100200-Utilities	0	0	0	187	0	0	0	0	0	0
5 10100020-Administrative Office	0	0	0	2,813	0	0	0	0	0	0
6 10100021-Human Resources	0	0	0	2,382	0	0	0	0	0	0
7 10100030-Auditor Controller	0	0	0	2,718	8,720	410	9,757	39	6,855	14,136
8 10100060-Treasurer Tax Collector	0	0	0	1,708	533	0	592	0	286	385
9 10100070-Technology Services	0	0	0	3,544	0	0	0	0	0	0
10 10100080-County Counsel	3,499	0	0	855	2,564	0	0	0	488	1,913
11 10100150-Insurance	0	0	0	2,019	0	0	0	0	0	0
12 10100260-Grand Jury	55	649	9	339	641	761	0	0	296	1,059
Total Current Allocations	3,555	649	9	17,610	12,458	1,171	10,349	39	7,926	17,493
Less: Prior Year Allocations	58	440	10	19,281	12,173	235	15,321	82	8,499	16,197
Carry-Forward	3,497	209	(1)	(1,671)	285	936	(4,972)	(43)	(573)	1,296
Proposed Costs	\$7,052	\$857	\$9	\$15,939	\$12,743	\$2,106	\$5,377	\$(4)	\$7,352	\$18,788

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Department	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	23200010- Copperopolis Cemetery	23300010- Mokelumne Hill Cemetery	23400010- Murphys 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	433	3,319	9,919	7,876	7,815	8,681	2,414	433	766	1,563
8 10100060-Treasurer Tax Collector	0	207	879	267	207	1,373	257	59	59	217
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	203	0	0	448	610	610	0	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	0	168	943	372	450	2,871	61	2	9	30
Total Current Allocations	433	3,898	11,741	8,515	8,919	13,535	3,342	495	834	1,810
Less: Prior Year Allocations	244	5,229	11,126	8,814	7,638	16,204	2,586	304	553	2,069
Carry-Forward	189	(1,331)	614	(298)	1,281	(2,668)	757	191	281	(259)
Proposed Costs	\$623	\$2,568	\$12,355	\$8,217	\$10,201	\$10,867	\$4,099	\$686	\$1,115	\$1,551

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Department	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	24300010- Valley Springs Public Utility	24400010- Calaveras Public Power Agency	25200010- Mokelumne Hill Sanitary
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	456	1,060	0	456	1,393	0	0	0	2,074	0
8 10100060-Treasurer Tax Collector	20	168	0	39	79	0	0	0	1,047	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	122	0	0	0	0	0	0	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	1	19	0	3	19	77	82	82	1,613	16
Total Current Allocations	477	1,369	0	499	1,491	77	82	82	4,734	16
Less: Prior Year Allocations	515	1,185	0	520	1,301	0	0	0	5,587	0
Carry-Forward	(38)	184	0	(21)	189	0	0	0	(854)	0
Proposed Costs	\$439	\$1,554	\$0	\$478	\$1,680	\$77	\$82	\$82	\$3,880	\$16

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Department	25300010- Murphys Sanitary	25400010- San Andreas Sanitary	26100010- Angels Veterans	26200010- Eberts Pass Veterans	26300010- Jenny Lind Veterans	26400010- Mokelumne Hill Veterans	26500010- San Andreas Veterans	26600010- West Point Veterans	2710010 Calaveras Co Water Dist	27200010- Mark Twain Hospital
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	0	426	789	2,979	2,553	147	882	0	0
8 10100060-Treasurer Tax Collector	0	0	0	326	188	276	0	109	0	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	0	0	1,261	0	0	0	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	81	50	68	79	54	29	1	6	809	718
Total Current Allocations	81	50	494	1,195	4,482	2,859	148	997	809	718
Less: Prior Year Allocations	0	0	312	1,008	4,797	3,271	167	660	0	0
Carry-Forward	0	0	182	187	(316)	(412)	(19)	336	0	0
Proposed Costs	\$81	\$50	\$676	\$1,381	\$4,166	\$2,447	\$130	\$1,333	\$809	\$718

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Department	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	47300010- Cusd Geo Bond	47700010- Cal Pub Utility Dist Bond	47900010- San Joaquin Delta Comm Coll
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	2,491	0	0	0	0	0	0	0	0	0
8 10100060-Treasurer Tax Collector	247	0	0	0	0	0	0	0	0	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	81	0	0	0	0	0	0	0	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	33	190	0	0	0	0	0	0	0	0
Total Current Allocations	2,853	190	0	0	0	0	0	0	0	0
Less: Prior Year Allocations	4,369	0	0	0	0	0	0	0	0	0
Carry-Forward	(1,516)	0	0	0	0	0	0	0	0	0
Proposed Costs	\$1,337	\$190	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Department	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	54690000- Sheriff - Narcotics Seizure	54800000 DNA Identification	54830040 City of Angels
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	163	236	0	273	0	0
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	0	0	0	0	1,725	0	0	0	0	0
8 10100060-Treasurer Tax Collector	0	0	0	0	0	0	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	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	66	0
12 10100260-Grand Jury	0	0	0	0	20	9	0	15	0	0
Total Current Allocations	0	0	0	0	1,908	246	0	288	66	0
Less: Prior Year Allocations	0	0	0	3,050	3,149	107	256	0	0	176
Carry-Forward	0	0	0	(3,050)	(1,241)	139	(256)	0	0	(176)
Proposed Costs	\$0	\$0	\$0	\$(3,050)	\$667	\$384	\$(256)	\$288	\$66	\$(176)

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Department	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	61400010 Region Surface Trms Prg	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	35	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	0	136	3,505	0	(197)	0	0	0	0
8 10100060-Treasurer Tax Collector	0	0	0	632	0	158	118	39	20	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	0	0	0	41	0	0	0	0
11 10100150-Insurance	0	0	36	0	0	0	0	0	0	0
12 10100260-Grand Jury	0	0	6	0	0	1,523	0	0	0	0
Total Current Allocations	0	0	213	4,137	0	1,525	118	39	20	0
Less: Prior Year Allocations	0	113	348	2,944	0	3,481	222	113	0	337
Carry-Forward	(0)	(113)	(135)	1,193	0	(1,956)	(103)	(74)	0	(337)
Proposed Costs	\$(0)	\$(113)	\$78	\$5,330	\$0	\$(431)	\$15	\$(34)	\$20	\$(337)

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Department	Central Sierra Child Support	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$49,697	\$0	\$1,992,939
2 Equipment Depreciation	0	0	0	591,488
3 10100110-Facilities	0	40,980	0	1,002,108
4 10100200-Utilities	0	10,289	0	590,513
5 10100020-Administrative Office	0	0	0	682,557
6 10100021-Human Resources	0	0	0	593,132
7 10100030-Auditor Controller	0	0	0	662,481
8 10100060-Treasurer Tax Collector	0	0	0	152,833
9 10100070-Technology Services	0	0	0	1,545,189
10 10100080-County Counsel	0	19,288	0	726,844
11 10100150-Insurance	0	3,741	0	1,995,014
12 10100260-Grand Jury	0	0	0	72,268
Total Current Allocations	0	123,994	0	10,607,366
Less: Prior Year Allocations	0	101,303	0	9,627,305
Carry-Forward	0	22,691	0	715,514
Proposed Costs	\$0	\$146,685	\$0	\$11,322,880