



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Calaveras
San Andreas, California**

**Date: September 25, 2020
Filing Ref: CAL22**

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 **2021-22**. 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 **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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. Technological Services Department |
| 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 2021-22 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

Auditor-Controller

Title

10-21-2020

11-18-2020

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 2020-21

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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	\$8,268	\$0	\$8,627	\$0	\$3,516	\$0	\$2,965	\$0	\$22,925	\$721
2 Equipment Depreciation	0	0	13,140	13,523	0	0	0	0	0	0
3 10100110-Facilities	19,086	0	26,634	4,153	17,920	0	5,798	389	444	1,088
4 10100200-Utilities	1,150	0	2,244	0	2,703	0	1,520	0	77	188
5 10100020-Administrative Office	1,790	0	5,720	2,153	2,892	2,965	2,176	998	121	0
6 10100021-Human Resources	4,402	0	15,358	0	1,577	0	1,577	0	0	0
7 10100030-Auditor Controller	1,571	4,024	6,253	1,249	5,653	5,258	1,265	87	1,415	0
8 10100060-Treasurer Tax Collector	8	2,483	309	8	719	1,919	8	0	54	0
9 10100070-Technology Services	6,290	0	63,593	0	15,945	0	11,149	0	0	0
10 10100080-County Counsel	395,748	0	26,520	0	22,883	0	0	0	0	0
11 10100150-Insurance	18,243	0	23,951	53	3,306	0	4,435	0	98	0
12 10100260-Grand Jury	306	(0)	959	1	269	622	201	205	25	0
Total Current Allocations	456,863	6,507	193,308	21,139	77,383	10,762	31,095	1,679	25,159	1,997
Less: Prior Year Allocations	240,293	9,435	186,251	13,442	69,738	8,495	21,804	28,969	37,219	2,307
Carry-Forward	216,570	(2,928)	7,057	7,697	7,645	2,267	9,291	(27,290)	(12,059)	(310)
Proposed Costs	\$673,433	\$3,580	\$200,365	\$28,837	\$85,027	\$13,030	\$40,386	\$(25,611)	\$13,100	\$1,687

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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	\$1,339	\$0	\$1,500	\$15,429	\$0	\$27,630	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	4,390	0	475,450	0	0	0
3 10100110-Facilities	0	8,802	0	10,928	36,160	0	98,720	0	0	0
4 10100200-Utilities	1,124	348	0	390	13,060	0	77,169	0	0	0
5 10100020-Administrative Office	965	136	0	1,478	8,697	2,762	42,846	4,997	2,754	6,337
6 10100021-Human Resources	6,855	0	0	2,452	15,673	0	49,956	0	0	0
7 10100030-Auditor Controller	1,920	1,231	0	5,127	10,068	1,330	31,522	3,949	3,234	659
8 10100060-Treasurer Tax Collector	31	0	0	3,280	93	23	1,555	0	0	15
9 10100070-Technology Services	21,457	0	0	14,326	81,936	0	381,593	0	0	0
10 10100080-County Counsel	0	0	0	1,743	720	1,591	60,881	0	0	0
11 10100150-Insurance	4,353	234	0	3,992	32,459	245	548,496	7,205	8,736	0
12 10100260-Grand Jury	(1,375)	23	0	169	1,292	499	4,973	512	431	165
Total Current Allocations	35,749	12,113	0	45,385	219,977	6,451	1,800,792	16,664	15,154	7,176
Less: Prior Year Allocations	28,638	9,565	0	35,872	174,444	5,243	1,587,855	5,109	27,576	1,724
Carry-Forward	7,111	2,549	0	9,513	45,533	1,208	212,936	11,555	(12,422)	5,452
Proposed Costs	\$42,859	\$14,662	\$0	\$54,898	\$265,510	\$7,658	\$2,013,728	\$28,219	\$2,732	\$12,627

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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	10100352 CCSO Regulatory	10100360- Marine Safety	10100370- Juvenile Justice Commission
1 Building Depreciation	\$0	\$1,741	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	12,153	0	0	986	0
3 10100110-Facilities	0	0	0	0	0	23,401	0	0	1,038	0
4 10100200-Utilities	0	5,289	0	0	0	2,915	0	0	0	3,466
5 10100020-Administrative Office	1,122	8,819	315	58	0	6,866	841	0	1,965	0
6 10100021-Human Resources	0	29,179	0	0	0	2,841	3,154	0	1,577	0
7 10100030-Auditor Controller	4,645	6,159	103	96	0	12,910	684	0	1,994	0
8 10100060-Treasurer Tax Collector	0	147	0	0	0	518	0	0	31	0
9 10100070-Technology Services	0	28,802	0	0	0	59,951	3,114	0	1,557	0
10 10100080-County Counsel	0	0	0	0	0	2,690	0	0	0	0
11 10100150-Insurance	0	51,466	73	0	0	27,230	3,832	524	3,546	0
12 10100260-Grand Jury	107	1,155	3	12	0	1,218	(1,370)	0	228	0
Total Current Allocations	5,875	132,758	495	166	0	152,692	10,256	524	12,921	3,466
Less: Prior Year Allocations	443	84,554	581	77	24	185,483	2,312	0	10,794	0
Carry-Forward	5,431	48,204	(86)	89	(24)	(32,791)	7,944	0	2,127	0
Proposed Costs	\$11,306	\$180,962	\$409	\$255	\$(24)	\$119,902	\$18,200	\$524	\$15,048	\$3,466

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Department	10100380- Jail	10100390- Adult Probation	10100410- Cal Met	10100420- Agriculture	10100430- Planning	10100440- Recorder	10100450- Coroner	10100451 Public Administrator	10100460 Public Admin	10100470- Office Emg Svcs
1 Building Depreciation	\$1,614,759	\$0	\$0	\$193	\$3,499	\$3,709	\$0	\$0	\$0	\$9,879
2 Equipment Depreciation	4,463	0	0	10,377	0	74,932	0	0	0	25,416
3 10100110-Facilities	116,856	0	0	16,559	14,536	14,262	0	0	0	0
4 10100200-Utilities	239,347	0	0	1,915	992	965	0	0	0	0
5 10100020-Administrative Office	21,948	0	113	3,031	4,175	2,566	1,586	235	0	8,390
6 10100021-Human Resources	33,968	0	2,366	4,029	6,309	4,732	961	0	0	1,577
7 10100030-Auditor Controller	18,957	0	0	5,388	7,680	30,741	2,721	64	0	2,086
8 10100060-Treasurer Tax Collector	309	0	0	820	2,251	21,521	62	0	0	46
9 10100070-Technology Services	33,473	0	2,335	18,281	27,810	38,243	778	0	0	15,945
10 10100080-County Counsel	0	0	0	13,714	106,722	568	4,129	0	0	19,321
11 10100150-Insurance	232,163	0	23,622	10,311	55,374	7,338	1,695	88	0	3,676
12 10100260-Grand Jury	2,693	0	0	466	679	318	321	4	0	274
Total Current Allocations	2,318,937	0	28,437	85,082	230,028	199,894	12,253	391	0	86,610
Less: Prior Year Allocations	2,363,312	0	0	62,586	219,541	181,508	6,869	706	0	40,788
Carry-Forward	(44,375)	0	0	22,497	10,487	18,385	5,384	(314)	0	45,822
Proposed Costs	\$2,274,562	\$0	\$28,437	\$107,579	\$240,515	\$218,279	\$17,637	\$77	\$0	\$132,433

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Department	10100480- Animal Control	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
1 Building Depreciation	\$30,056	\$0	\$3,508	\$1,450	\$5,142	\$5,813	\$382	\$0	\$64,709	\$0
2 Equipment Depreciation	12,661	0	9,417	0	11,278	41,765	0	0	0	0
3 10100110-Facilities	15,834	0	4,913	2,425	15,434	20,331	474	0	71,318	0
4 10100200-Utilities	3,950	0	1,476	0	1,559	1,757	126	0	25,786	0
5 10100020-Administrative Office	6,132	0	6,424	1,159	2,783	9,161	2,485	695	3,505	213
6 10100021-Human Resources	8,591	0	0	1,606	8,016	18,173	5,750	789	16,541	0
7 10100030-Auditor Controller	12,564	0	4,181	4,803	8,706	14,027	4,297	691	18,688	1,453
8 10100060-Treasurer Tax Collector	5,005	0	0	1,996	3,125	6,668	812	23	3,179	62
9 10100070-Technology Services	22,235	0	7,194	6,353	26,190	36,498	22,235	778	52,318	0
10 10100080-County Counsel	25,989	0	265	0	6,213	58,457	43,416	16,935	1,478	0
11 10100150-Insurance	43,407	0	4,773	4,455	13,339	54,852	14,394	2,691	35,561	1,314
12 10100260-Grand Jury	428	0	817	217	507	1,086	385	109	424	45
Total Current Allocations	186,853	0	42,969	24,464	102,293	268,587	94,758	22,710	293,507	3,087
Less: Prior Year Allocations	221,932	0	42,931	21,945	126,467	224,858	77,386	0	242,780	3,504
Carry-Forward	(35,079)	0	37	2,519	(24,174)	43,729	17,371	0	50,727	(417)
Proposed Costs	\$151,774	\$0	\$43,006	\$26,983	\$78,119	\$312,316	\$112,129	\$22,710	\$344,234	\$2,670

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Department	10100670- Farm Advisor	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
1 Building Depreciation	\$0	\$30,571	\$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	36,471	0	0	0	0	0	0	0	0
4 10100200-Utilities	626	39,339	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	0	163	0	93,052	19,076	3,069	501	0	0	305
6 10100021-Human Resources	0	789	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	0	866	0	1,592	542	16,918	1,626	0	0	703
8 10100060-Treasurer Tax Collector	0	124	0	31	93	0	31	10,847	0	8
9 10100070-Technology Services	0	778	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	0	8,789	0	0	0	0	0	0
11 10100150-Insurance	4,993	780	0	0	0	0	761	0	0	318
12 10100260-Grand Jury	0	23	0	666	1,359	0	43	0	0	46
Total Current Allocations	5,618	109,904	0	104,131	21,069	19,987	2,962	10,847	0	1,379
Less: Prior Year Allocations	1,278	107,081	1,043	92,084	6,958	27,493	1,875	277,834	6,644	1,095
Carry-Forward	4,340	2,823	(1,043)	12,047	14,112	(7,505)	1,087	(266,987)	(6,644)	284
Proposed Costs	\$9,959	\$112,727	\$(1,043)	\$116,178	\$35,181	\$12,482	\$4,049	\$(256,141)	\$(6,644)	\$1,663

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Department	10150030 US Forest Service	10160010 Bret Harte TIM Fee	10170010- Equip Service	10180010- Public Works Admin	10190010- Development Svc	10200760- Road Department	10200780 Public Works Eng	10210010- Transit Services	10210020 Transit Capital	10220010- County Wide Rim
1 Building Depreciation	\$0	\$0	\$0	\$5,507	\$0	\$15,613	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	16,613	16,094	0	25,059	0	0	0	0
4 10100200-Utilities	0	0	0	2,790	0	7,960	0	0	0	0
5 10100020-Administrative Office	49	0	6,266	9,999	698	51,609	3,648	596	0	9,025
6 10100021-Human Resources	0	0	2,319	13,397	0	52,112	0	0	0	0
7 10100030-Auditor Controller	95	26	17,280	3,905	0	29,777	1,351	429	61	796
8 10100060-Treasurer Tax Collector	23	0	46	23	0	5,663	0	39	0	549
9 10100070-Technology Services	0	0	0	73,373	0	55,583	0	0	0	0
10 10100080-County Counsel	0	0	76	17,654	0	8,676	0	227	0	0
11 10100150-Insurance	15	0	20,156	190,342	0	304,952	4,627	151	0	0
12 10100260-Grand Jury	6	0	956	783	0	4,914	187	125	0	0
Total Current Allocations	188	26	63,712	333,868	698	561,918	9,813	1,567	61	10,370
Less: Prior Year Allocations	374	6	52,717	325,729	4,494	559,193	23,620	16,895	132	9,949
Carry-Forward	(186)	21	10,995	8,139	(3,796)	2,725	(13,807)	(15,328)	(71)	421
Proposed Costs	\$2	\$47	\$74,706	\$342,007	\$(3,099)	\$564,643	\$(3,994)	\$(13,760)	\$(10)	\$10,792

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Department	10230500- LAFCO	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,689	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	0	0	0	43,408	0	0	0	0
4 10100200-Utilities	0	2,893	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	0	3,408	34	34	274	74,821	91	5,868	24,862	744
6 10100021-Human Resources	0	1,577	0	0	0	88,788	0	26,339	0	0
7 10100030-Auditor Controller	0	3,438	201	315	1,304	101,895	831	3,996	1,846	105
8 10100060-Treasurer Tax Collector	0	255	147	224	46	5,013	132	0	0	0
9 10100070-Technology Services	0	1,557	0	0	0	145,466	0	13,233	89,550	0
10 10100080-County Counsel	0	0	0	0	0	113,766	0	0	0	0
11 10100150-Insurance	0	3,797	0	0	0	199,062	0	26,781	0	0
12 10100260-Grand Jury	0	161	0	0	14	12,295	18	971	1	155
Total Current Allocations	0	17,087	382	573	1,638	784,515	1,072	77,189	118,948	1,004
Less: Prior Year Allocations	0	17,786	3,090	2,180	285	685,973	1,029	27,756	4,311	1,020
Carry-Forward	0	(698)	(2,708)	(1,607)	1,353	98,542	43	49,433	114,637	(16)
Proposed Costs	\$0	\$16,389	\$(2,326)	\$(1,033)	\$2,991	\$883,057	\$1,115	\$126,622	\$233,585	\$988

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Department	10511170 2007 Gen Ob Bond Ser 2008	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
1 Building Depreciation	\$0	\$0	\$0	\$9,145	\$23,688	\$0	\$0	\$0	\$5,701	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	18,710	0	74,215	10,257	0	0	0	3,089	0
4 10100200-Utilities	0	0	0	13,348	4,436	0	0	0	798	0
5 10100020-Administrative Office	6,285	14,771	3,329	36,095	7,204	745	235	0	0	2
6 10100021-Human Resources	0	29,070	4,058	60,146	8,862	0	0	0	0	0
7 10100030-Auditor Controller	341	20,735	6,110	69,011	11,134	2,178	359	0	402	44
8 10100060-Treasurer Tax Collector	0	1,346	217	1,184	3,179	0	0	0	101	0
9 10100070-Technology Services	0	108,522	15,882	182,733	29,541	0	0	0	0	0
10 10100080-County Counsel	0	303	758	3,902	38	0	0	0	6,668	38
11 10100150-Insurance	0	75,347	8,780	119,207	11,545	0	0	0	0	0
12 10100260-Grand Jury	1,319	1,797	590	5,686	829	150	48	0	14	0
Total Current Allocations	7,945	270,600	39,724	574,672	110,714	3,074	642	0	16,772	84
Less: Prior Year Allocations	5,852	206,958	35,980	531,339	110,046	763	241	0	12,056	168
Carry-Forward	2,093	63,642	3,744	43,332	669	2,311	400	0	4,716	(85)
Proposed Costs	\$10,038	\$334,243	\$43,467	\$618,004	\$111,383	\$5,385	\$1,042	\$0	\$21,488	\$(1)

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Department	1090XXX- CSBG-CDBG	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
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	4,001	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	3,184	0	0	0	0	0	0	0
8 10100060-Treasurer Tax Collector	0	0	1,423	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	0	249	0	0	0	0	0	0	0
Total Current Allocations	0	0	8,858	0	0	0	0	0	0	0
Less: Prior Year Allocations	0	0	6,190	1,468	128	0	0	0	0	0
Carry-Forward	0	0	2,668	(1,468)	(128)	0	0	0	0	0
Proposed Costs	\$0	\$0	\$11,526	\$(1,468)	\$(128)	\$0	\$0	\$0	\$0	\$0

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Department	10900300 Housing New Const RLF	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
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	1,163	0	68	1,932	23	8,382
6 10100021-Human Resources	0	0	0	0	0	0	0	2,036	0	1,033
7 10100030-Auditor Controller	9	0	0	0	1,960	0	157	3,416	306	3,761
8 10100060-Treasurer Tax Collector	0	0	0	0	132	0	8	410	8	936
9 10100070-Technology Services	0	0	0	0	0	0	0	6,353	0	778
10 10100080-County Counsel	0	0	0	0	0	0	0	1,474	0	3,826
11 10100150-Insurance	0	0	0	0	0	0	0	3,498	0	2,632
12 10100260-Grand Jury	0	0	0	0	213	0	2	350	4	302
Total Current Allocations	9	0	0	0	3,467	0	235	19,470	341	21,651
Less: Prior Year Allocations	0	424	0	0	1,921	975	0	22,669	619	32,384
Carry-Forward	0	(424)	0	0	1,546	(975)	0	(3,199)	(278)	(10,733)
Proposed Costs	\$9	\$(424)	\$0	\$0	\$5,013	\$(975)	\$235	\$16,271	\$63	\$10,917

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Department	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	20700010- West Point Lighting	21000010- CSA9- Sunrise Point
1 Building Depreciation	\$0	\$10,602	\$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	39,119	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	1,841	44,451	7,259	26	41	174	114	33	22	9
6 10100021-Human Resources	0	24,136	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	700	22,306	4,444	560	569	656	647	534	577	507
8 10100060-Treasurer Tax Collector	186	4,394	309	0	0	0	0	0	0	0
9 10100070-Technology Services	0	37,088	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	2,652	0	0	0	0	0	0	0	0
11 10100150-Insurance	0	97,016	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	270	3,715	91	3	5	18	14	2	2	1
Total Current Allocations	2,996	285,479	12,103	589	614	848	776	569	602	518
Less: Prior Year Allocations	2,841	176,415	2,059	538	574	1,269	764	561	541	533
Carry-Forward	155	109,065	10,045	52	40	(421)	12	7	61	(15)
Proposed Costs	\$3,152	\$394,544	\$22,148	\$641	\$654	\$427	\$788	\$576	\$663	\$502

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Department	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	21830010- CSD 3 Cent Flat	21840010 CSD 4 Circle XX
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	4,233	209	216	224	1,406	161	0	0	0	0
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	691	297	227	376	289	542	114	114	114	114
8 10100060-Treasurer Tax Collector	0	0	0	23	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	3,107	1,402	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	54	3	1	21	43	2	5	142	2	41
Total Current Allocations	4,978	509	445	645	1,738	705	3,226	1,657	116	155
Less: Prior Year Allocations	3,557	725	365	722	1,337	986	428	545	0	0
Carry-Forward	1,421	(216)	79	(78)	401	(281)	2,797	1,112	0	0
Proposed Costs	\$6,399	\$293	\$524	\$567	\$2,138	\$424	\$6,023	\$2,769	\$116	\$155

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Department	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	22040010 Calaveras Consol. Fire	22100010- Altaville Melones Fire
1 Building Depreciation	\$0	\$0	\$0	\$0	\$496	\$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	617	0	0	0	0	0
4 10100200-Utilities	0	0	0	0	164	0	0	0	0	0
5 10100020-Administrative Office	0	0	0	0	1,315	0	0	0	0	0
6 10100021-Human Resources	0	0	0	0	832	0	0	0	0	0
7 10100030-Auditor Controller	0	192	122	114	3,484	10,349	411	11,040	44	9,457
8 10100060-Treasurer Tax Collector	0	0	0	0	1,106	410	15	704	0	309
9 10100070-Technology Services	0	0	0	0	3,176	0	0	0	0	0
10 10100080-County Counsel	0	7,691	0	0	3,751	2,273	0	189	0	152
11 10100150-Insurance	0	0	0	0	2,506	0	0	0	0	0
12 10100260-Grand Jury	0	54	730	9	144	602	0	858	0	367
Total Current Allocations	0	7,937	852	123	17,591	13,634	427	12,792	44	10,284
Less: Prior Year Allocations	0	156	0	39	16,798	7,992	401	11,769	39	6,935
Carry-Forward	0	7,782	0	84	793	5,643	26	1,022	4	3,350
Proposed Costs	\$0	\$15,719	\$852	\$207	\$18,384	\$19,277	\$453	\$13,814	\$48	\$13,634

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Department	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	23200010- Copperopolis Cemetery	23300010- Mokelumne Hill 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	15,651	394	2,651	11,180	10,236	8,783	10,472	2,432	472	866
8 10100060-Treasurer Tax Collector	688	8	54	642	433	162	1,772	170	39	15
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	493	0	1,174	5,039	0	2,349	4,357	2,235	0	341
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	1,098	0	75	897	385	537	2,980	65	2	17
Total Current Allocations	17,930	401	3,955	17,758	11,054	11,832	19,580	4,902	513	1,240
Less: Prior Year Allocations	15,458	385	4,795	12,118	7,736	7,620	11,655	2,354	531	868
Carry-Forward	2,472	17	(840)	5,640	3,318	4,212	7,925	2,548	(17)	372
Proposed Costs	\$20,402	\$418	\$3,115	\$23,398	\$14,372	\$16,043	\$27,505	\$7,451	\$496	\$1,612

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Department	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	24300010- Valley Springs Public Utility	24400010- Calaveras Public Power Agency
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	1,793	586	1,059	35	507	1,741	332	420	324	2,283
8 10100060-Treasurer Tax Collector	139	31	116	0	31	62	0	0	0	820
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	1,402	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	34	1	20	0	1	19	83	88	85	1,726
Total Current Allocations	3,368	618	1,194	35	540	1,822	415	508	409	4,829
Less: Prior Year Allocations	2,892	562	1,160	0	526	1,469	0	0	0	3,260
Carry-Forward	476	56	35	0	13	353	0	0	0	1,569
Proposed Costs	\$3,844	\$673	\$1,229	\$35	\$553	\$2,174	\$415	\$508	\$409	\$6,399

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Department	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 Veterans	26500010- San Andreas Veterans	26600010- West Point Veterans	2710010 Calaveras Co Water 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	367	341	472	359	752	2,878	2,773	157	1,076	0
8 10100060-Treasurer Tax Collector	0	0	0	0	232	132	178	0	116	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	38	0	0	0	4,395	341	0	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	20	86	59	22	36	61	30	1	8	0
Total Current Allocations	387	465	531	381	1,020	7,466	3,322	158	1,200	0
Less: Prior Year Allocations	0	973	0	483	1,794	4,311	4,663	173	1,010	0
Carry-Forward	0	(509)	0	(102)	(774)	3,155	(1,341)	(15)	189	0
Proposed Costs	\$387	\$(44)	\$531	\$279	\$247	\$10,620	\$1,982	\$144	\$1,389	\$0

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Department	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	47300010- Cusd Geo Bond	47700010- Cal Pub Utility Dist Bond
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	332	2,896	96	0	0	35	0	245	35	35
8 10100060-Treasurer Tax Collector	0	193	0	0	0	0	0	93	0	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	1,743	0	0	0	0	0	2,652	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	775	42	36	0	0	0	0	0	0	0
Total Current Allocations	1,108	4,874	132	0	0	35	0	2,990	35	35
Less: Prior Year Allocations	0	3,934	0	0	0	0	0	0	0	0
Carry-Forward	0	940	0	0	0	0	0	0	0	0
Proposed Costs	\$1,108	\$5,814	\$132	\$0	\$0	\$35	\$0	\$2,990	\$35	\$35

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Department	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	54690000- Sheriff - Narcotics Seizure	54800000 DNA Identification
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	823	17	0	747	0
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	945	971	289	105	0	1,837	297	472	989	525
8 10100060-Treasurer Tax Collector	0	0	0	0	0	333	0	0	31	15
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	0	0	985	0	0	0	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	51
12 10100260-Grand Jury	0	0	0	0	0	41	0	0	10	0
Total Current Allocations	945	971	289	105	985	3,033	314	472	1,776	591
Less: Prior Year Allocations	0	0	0	0	3,852	1,895	0	0	0	46
Carry-Forward	0	0	0	0	(2,867)	1,139	0	0	0	546
Proposed Costs	\$945	\$971	\$289	\$105	\$(1,882)	\$4,172	\$314	\$472	\$1,776	\$1,137

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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	61400010 Region Surface Trns Prg
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	30	3,072	0	0	0	0	0
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	0	192	35	5,520	3,281	910	(7,782)	341	114	52
8 10100060-Treasurer Tax Collector	0	0	0	0	0	402	139	93	31	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	1,705	0	0	0
11 10100150-Insurance	0	0	0	45	0	0	0	0	0	0
12 10100260-Grand Jury	0	0	0	5	0	0	702	914	327	59
Total Current Allocations	0	192	35	5,599	6,353	1,312	(5,236)	1,348	472	111
Less: Prior Year Allocations	0	0	31	171	3,443	0	650	167	60	12
Carry-Forward	0	0	4	5,429	2,910	0	(5,886)	1,181	412	100
Proposed Costs	\$0	\$192	\$39	\$11,028	\$9,263	\$1,312	\$(11,122)	\$2,529	\$884	\$211

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Department	61500010 PTMISEA	Central Sierra Child Support	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$48,988	\$0	\$1,991,178
2 Equipment Depreciation	0	0	0	0	709,951
3 10100110-Facilities	0	0	43,378	0	874,534
4 10100200-Utilities	0	0	11,721	0	473,588
5 10100020-Administrative Office	0	0	23,396	0	666,619
6 10100021-Human Resources	0	0	0	0	563,503
7 10100030-Auditor Controller	175	0	873	0	727,264
8 10100060-Treasurer Tax Collector	8	0	25,567	0	129,523
9 10100070-Technology Services	0	0	0	0	1,763,996
10 10100080-County Counsel	0	0	0	0	1,026,643
11 10100150-Insurance	0	0	5,522	0	2,334,414
12 10100260-Grand Jury	73	0	3,841	0	76,139
Total Current Allocations	255	0	163,285	0	11,337,354
Less: Prior Year Allocations	0	0	103,362	0	10,288,770
Carry-Forward	0	0	59,923	0	978,826
Proposed Costs	\$255	\$0	\$223,209	\$0	\$12,316,179