



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Calaveras
San Andreas, California**

**Date: April 1, 2021
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. Auditor-Controller |
| 2. Facilities | 7. Technology Services |
| 3. Utilities | 8. County Counsel |
| 4. Administrative Office | 9. Insurance |
| 5. Human Resources | 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

04-14-2021

Date

04-14-2021

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 2021-22

Actual FY 2019/2020
 12/23/2020

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	\$1,880	\$0	\$760	\$0	\$3,109	\$0	\$44,387	\$157
2 Equipment Depreciation	0	0	13,140	12,977	97,254	0	0	0	0	0
3 10100110-Facilities	11,315	0	25,133	2,624	18,735	0	3,781	0	493	1,209
4 10100200-Utilities	1,232	0	2,403	0	2,760	0	1,639	0	82	201
5 10100020-Administrative Office	2,465	244	7,888	1,656	2,292	5,438	3,036	1,462	178	0
6 10100021-Human Resources	3,667	0	16,405	0	3,499	0	1,617	0	0	0
7 10100030-Auditor Controller	981	3,902	6,066	1,211	4,461	4,442	1,139	81	1,461	0
8 10100060-Treasurer Tax Collector	0	2,877	102	0	535	2,139	8	0	8	0
9 10100070-Technology Services	10,202	0	67,954	0	50,394	0	14,518	0	0	0
10 10100080-County Counsel	326,016	0	9,807	0	4,995	0	0	0	0	0
11 10100150-Insurance	14,885	0	19,214	44	3,814	0	3,458	0	81	0
12 10100260-Grand Jury	257	30	811	2	264	673	153	181	22	0
Total Current Allocations	379,448	7,053	170,803	18,514	189,762	12,692	32,459	1,723	46,713	1,567
Less: Prior Year Allocations	338,638	11,417	172,059	15,641	71,023	10,328	32,475	15,220	24,929	1,847
Carry-Forward	40,810	(4,364)	(1,256)	2,873	118,740	2,364	(16)	(13,496)	21,785	(280)
Proposed Costs	\$420,258	\$2,689	\$169,547	\$21,388	\$308,502	\$15,055	\$32,443	\$(11,773)	\$68,498	\$1,287

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2021-22

Actual FY 2019/2020
 12/23/2020

Summary Schedule

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	\$422	\$292	\$0	\$327	\$16,094	\$0	\$46,751	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	6,215	4,390	0	687,933	0	0	0
3 10100110-Facilities	0	6,371	0	11,286	29,482	0	100,168	0	0	0
4 10100200-Utilities	1,214	373	0	418	11,763	0	82,582	0	0	0
5 10100020-Administrative Office	1,472	153	0	2,874	11,549	3,758	76,264	4,945	3,354	19,628
6 10100021-Human Resources	5,553	0	0	1,600	16,988	0	57,034	0	0	0
7 10100030-Auditor Controller	2,129	1,284	0	4,337	10,918	1,741	31,636	4,612	4,052	403
8 10100060-Treasurer Tax Collector	59	25	0	3,251	102	42	1,214	0	0	8
9 10100070-Technology Services	17,461	0	0	4,733	82,471	0	399,332	0	0	0
10 10100080-County Counsel	0	0	0	1,466	1,421	0	56,459	0	0	0
11 10100150-Insurance	3,089	202	0	3,021	30,180	208	510,287	6,509	8,729	0
12 10100260-Grand Jury	124	19	0	133	1,245	465	4,604	409	415	92
Total Current Allocations	31,523	8,718	0	39,661	216,604	6,215	2,054,265	16,475	16,550	20,131
Less: Prior Year Allocations	42,154	10,081	0	44,566	176,885	7,940	1,628,890	13,520	14,236	4,125
Carry-Forward	(10,631)	(1,363)	0	(4,905)	39,719	(1,725)	425,376	2,955	2,313	16,006
Proposed Costs	\$20,892	\$7,355	\$0	\$34,756	\$256,323	\$4,490	\$2,479,641	\$19,430	\$18,863	\$36,137

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2021-22

Actual FY 2019/2020
 12/23/2020

Summary Schedule

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	\$1,196	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	6,533	0	0	0	12,153	3,287	0	24,080	0
3 10100110-Facilities	0	0	0	0	0	20,212	0	0	1,865	0
4 10100200-Utilities	0	5,661	0	0	0	2,820	0	0	0	3,588
5 10100020-Administrative Office	5,965	12,341	0	3,365	0	11,428	1,034	603	6,777	0
6 10100021-Human Resources	0	16,803	0	0	0	21,014	2,118	0	1,412	0
7 10100030-Auditor Controller	3,926	6,604	0	121	0	13,285	984	1,385	2,428	0
8 10100060-Treasurer Tax Collector	0	204	0	0	0	1,129	8	0	42	0
9 10100070-Technology Services	0	11,773	0	0	0	89,412	2,207	0	1,472	0
10 10100080-County Counsel	0	0	0	0	0	10,128	0	0	0	0
11 10100150-Insurance	0	33,486	0	0	0	38,997	2,437	1,373	3,248	0
12 10100260-Grand Jury	129	966	0	10	0	1,140	99	75	210	0
Total Current Allocations	10,020	95,567	0	3,496	0	221,717	12,175	3,436	41,534	3,588
Less: Prior Year Allocations	3,297	81,611	1,187	0	0	194,333	7,763	0	13,679	0
Carry-Forward	6,722	13,956	(1,187)	0	0	27,384	4,411	0	27,855	0
Proposed Costs	\$16,742	\$109,523	\$(1,187)	\$3,496	\$0	\$249,101	\$16,586	\$3,436	\$69,389	\$3,588

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2021-22

Actual FY 2019/2020
 12/23/2020

Summary Schedule

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	\$1,599,825	\$0	\$0	\$193	\$3,898	\$808	\$0	\$0	\$0	\$11,666
2 Equipment Depreciation	16,691	0	0	10,377	0	74,932	0	0	0	9,324
3 10100110-Facilities	213,664	0	0	21,675	12,091	14,988	0	0	0	0
4 10100200-Utilities	262,000	0	0	1,908	1,063	1,033	0	0	0	0
5 10100020-Administrative Office	38,551	0	236	8,381	5,295	4,405	1,719	44	0	7,169
6 10100021-Human Resources	38,071	0	2,118	5,296	8,279	3,530	1,869	0	0	3,191
7 10100030-Auditor Controller	19,192	0	0	5,112	9,195	30,427	1,859	147	0	2,800
8 10100060-Treasurer Tax Collector	399	0	0	908	3,641	25,513	8	8	0	119
9 10100070-Technology Services	30,120	0	2,207	23,984	40,709	52,601	736	0	0	30,825
10 10100080-County Counsel	0	0	0	2,475	78,456	92	9,303	0	0	11,090
11 10100150-Insurance	215,389	0	691	8,500	42,761	5,519	1,331	127	0	12,333
12 10100260-Grand Jury	2,525	0	0	369	549	293	203	5	0	244
Total Current Allocations	2,436,428	0	5,252	89,178	205,937	214,142	17,029	332	0	88,761
Less: Prior Year Allocations	2,594,101	0	3,879	71,508	215,668	193,736	7,035	901	0	100,687
Carry-Forward	(157,672)	0	1,373	17,670	(9,730)	20,407	9,994	(569)	0	(11,926)
Proposed Costs	\$2,278,756	\$0	\$6,625	\$106,848	\$196,207	\$234,549	\$27,023	\$(236)	\$0	\$76,836

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2021-22

Actual FY 2019/2020
 12/23/2020

Summary Schedule

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	\$2,507	\$0	\$3,149	\$1,570	\$5,100	\$6,167	\$374	\$0	\$79,727	\$0
2 Equipment Depreciation	23,188	0	9,417	0	15,448	35,542	0	0	0	0
3 10100110-Facilities	12,546	0	18,090	1,979	15,729	20,255	387	0	53,468	0
4 10100200-Utilities	4,240	0	1,581	0	1,670	1,881	135	0	26,642	0
5 10100020-Administrative Office	16,408	0	9,451	1,633	5,278	10,412	2,660	1,119	3,743	301
6 10100021-Human Resources	8,243	0	0	1,549	8,514	16,634	5,113	706	11,295	257
7 10100030-Auditor Controller	13,106	0	4,349	5,646	7,817	15,169	4,635	1,228	16,246	1,378
8 10100060-Treasurer Tax Collector	6,170	0	0	2,699	3,446	9,455	1,366	42	2,809	25
9 10100070-Technology Services	34,504	0	9,785	7,995	33,450	46,913	24,719	736	57,200	0
10 10100080-County Counsel	25,984	0	7,241	0	12,877	21,493	11,411	10,540	6,278	0
11 10100150-Insurance	36,657	0	4,135	3,756	11,097	51,928	11,028	2,504	29,458	1,295
12 10100260-Grand Jury	417	0	750	183	353	737	347	129	354	37
Total Current Allocations	183,971	0	67,946	27,009	120,779	236,587	62,176	17,005	287,221	3,293
Less: Prior Year Allocations	175,194	0	50,494	21,820	110,419	220,153	43,406	6,920	228,570	8,439
Carry-Forward	8,777	0	17,452	5,189	10,359	16,434	18,771	10,085	58,651	(5,146)
Proposed Costs	\$192,748	\$0	\$85,399	\$32,198	\$131,138	\$253,021	\$80,947	\$27,090	\$345,872	\$(1,853)

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2021-22

Actual FY 2019/2020
 12/23/2020

Summary Schedule

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	\$29,038	\$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	25,956	0	0	0	0	0	0	0	0
4 10100200-Utilities	681	39,703	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	0	178	0	19,132	22,053	22,580	557	0	0	350
6 10100021-Human Resources	0	265	0	0	0	2,118	0	1,019	0	0
7 10100030-Auditor Controller	0	810	0	4,481	443	3,112	1,937	0	0	275
8 10100060-Treasurer Tax Collector	0	136	0	102	85	0	42	4,559	0	42
9 10100070-Technology Services	0	276	0	0	0	49,868	0	0	0	0
10 10100080-County Counsel	0	0	0	0	0	123,871	0	0	0	0
11 10100150-Insurance	3,197	1,259	0	0	0	2,321	1,187	130	0	389
12 10100260-Grand Jury	0	18	0	2,369	1,104	74	69	0	0	43
Total Current Allocations	3,878	97,639	0	26,085	23,685	203,944	3,793	5,708	0	1,099
Less: Prior Year Allocations	0	94,526	0	74,917	999	149,739	3,421	25,527	2,252	672
Carry-Forward	0	3,113	0	(48,832)	22,686	54,205	372	(19,819)	(2,252)	428
Proposed Costs	\$3,878	\$100,752	\$0	\$(22,748)	\$46,371	\$258,149	\$4,165	\$(14,110)	\$(2,252)	\$1,527

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2021-22

Actual FY 2019/2020
 12/23/2020

Summary Schedule

Department	10150030 US Forest Service	10150040 BSCC MH JAG	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$7,340	\$0	\$6,218	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	0	13,535	14,157	0	24,063	0	0	0
4 10100200-Utilities	0	0	0	0	2,988	0	10,312	0	0	0
5 10100020-Administrative Office	112	0	0	0	8,455	550	99,120	2,472	0	0
6 10100021-Human Resources	0	0	0	0	8,902	0	48,978	0	0	0
7 10100030-Auditor Controller	157	40	0	196	4,657	2,185	41,267	2,722	0	0
8 10100060-Treasurer Tax Collector	8	8	0	0	0	1,630	2,928	17	0	0
9 10100070-Technology Services	0	0	0	0	94,683	0	59,669	0	0	0
10 10100080-County Counsel	0	0	0	0	16,223	0	2,795	0	0	0
11 10100150-Insurance	89	0	0	9,657	152,497	0	272,354	5,621	128	0
12 10100260-Grand Jury	14	0	0	0	756	68	4,616	306	0	0
Total Current Allocations	381	49	0	23,389	310,657	4,432	572,321	11,138	128	0
Less: Prior Year Allocations	459	0	0	62,985	336,557	905	540,208	18,105	14,116	193
Carry-Forward	(78)	0	0	(39,596)	(25,900)	3,527	32,113	(6,967)	(13,987)	(193)
Proposed Costs	\$303	\$49	\$0	\$(16,208)	\$284,758	\$7,959	\$604,434	\$4,171	\$(13,859)	\$(193)

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2021-22

Actual FY 2019/2020
 12/23/2020

Summary Schedule

Department	10220010- County Wide Rim	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	10330010 Homeless Emergency Aid Prog
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	77,434	0	0	0
4 10100200-Utilities	0	0	3,075	0	0	0	0	0	0	0
5 10100020-Administrative Office	0	113	3,109	310	84	63	106,059	141	8,766	261
6 10100021-Human Resources	0	0	1,686	0	0	0	76,720	0	81,932	0
7 10100030-Auditor Controller	0	0	3,057	314	411	414	89,386	701	5,311	137
8 10100060-Treasurer Tax Collector	0	0	314	255	212	110	4,753	153	0	34
9 10100070-Technology Services	0	0	1,472	0	0	0	148,626	0	13,244	0
10 10100080-County Counsel	0	0	0	0	0	0	71,419	0	0	0
11 10100150-Insurance	0	0	9,188	0	0	0	163,649	0	21,142	0
12 10100260-Grand Jury	0	0	148	38	10	8	10,346	17	910	32
Total Current Allocations	0	113	22,048	918	717	595	748,393	1,013	131,306	464
Less: Prior Year Allocations	11,763	0	14,471	4,531	3,385	392	664,946	1,011	34,169	0
Carry-Forward	(11,763)	0	7,577	(3,613)	(2,667)	203	83,446	2	97,136	0
Proposed Costs	\$(11,763)	\$113	\$29,625	\$(2,695)	\$(1,950)	\$798	\$831,839	\$1,014	\$228,442	\$464

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2021-22

Actual FY 2019/2020
 12/23/2020

Summary Schedule

Department	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	10630010- BHS Substance Abuse	10640010 Strengthenin g Fam. BHS	10640020 Strengthenin g Families HHS	10701360 Courts- TCTF
1 Building Depreciation	\$12,477	\$0	\$0	\$0	\$0	\$6,936	\$24,634	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	0	26,469	0	81,528	15,683	0	0	0
4 10100200-Utilities	0	0	0	0	0	14,697	5,784	0	0	0
5 10100020-Administrative Office	24,632	1,017	8,463	21,937	4,304	54,124	7,512	940	328	0
6 10100021-Human Resources	0	0	0	24,462	3,847	45,729	6,867	0	0	0
7 10100030-Auditor Controller	903	105	282	17,515	5,330	63,573	12,019	1,628	508	0
8 10100060-Treasurer Tax Collector	8	0	0	1,400	221	1,451	4,032	0	0	0
9 10100070-Technology Services	61,283	0	0	121,913	21,291	218,295	37,005	0	0	0
10 10100080-County Counsel	0	0	0	26,717	642	6,553	46	0	0	0
11 10100150-Insurance	0	0	0	58,915	7,188	112,434	8,082	0	0	0
12 10100260-Grand Jury	0	126	1,048	1,650	480	5,588	639	116	41	0
Total Current Allocations	99,303	1,248	9,793	300,979	43,302	610,910	122,303	2,685	876	0
Less: Prior Year Allocations	32,055	1,080	10,242	233,569	37,146	537,381	124,114	1,111	331	0
Carry-Forward	67,249	167	(449)	67,411	6,156	73,528	(1,810)	1,574	545	0
Proposed Costs	\$166,552	\$1,415	\$9,344	\$368,390	\$49,457	\$684,438	\$120,493	\$4,259	\$1,421	\$0

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2021-22

Actual FY 2019/2020
 12/23/2020

Summary Schedule

Department	10800010- Law Library	10870010- Parks & Recreation	1090XXXX- 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
1 Building Depreciation	\$5,847	\$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	3,574	0	0	0	0	0	0	0	0	0
4 10100200-Utilities	855	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	78	2	1,673	0	143	0	0	0	0	0
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	282	40	314	0	2,064	0	0	0	0	0
8 10100060-Treasurer Tax Collector	102	0	59	0	1,248	0	0	0	0	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	4,766	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	10	0	207	0	18	0	0	0	0	0
Total Current Allocations	15,513	43	2,254	0	3,472	0	0	0	0	0
Less: Prior Year Allocations	14,673	208	3,404	0	7,636	149	0	0	0	0
Carry-Forward	840	(166)	(1,150)	0	(4,163)	(149)	0	0	0	0
Proposed Costs	\$16,353	\$(123)	\$1,104	\$0	\$(691)	\$(149)	\$0	\$0	\$0	\$0

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2021-22

Actual FY 2019/2020
 12/23/2020

Summary Schedule

Department	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	10920010 HOME Revolving Loan	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	0	0	1,303	0	36	2,327
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	1,651
7 10100030-Auditor Controller	0	0	8	0	0	0	2,558	0	298	2,541
8 10100060-Treasurer Tax Collector	0	0	0	0	0	0	323	0	51	348
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	7,995
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	2,848
12 10100260-Grand Jury	0	0	0	0	0	0	161	0	4	269
Total Current Allocations	0	0	8	0	0	0	4,346	0	390	17,979
Less: Prior Year Allocations	0	0	0	82	0	0	2,661	333	30	13,116
Carry-Forward	0	0	0	(82)	0	0	1,684	(333)	360	4,863
Proposed Costs	\$0	\$0	\$8	\$(82)	\$0	\$0	\$6,030	\$(333)	\$750	\$22,842

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2021-22

Actual FY 2019/2020
 12/23/2020

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	\$0	\$0	\$13,619	\$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	1,770	0	0	0	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	6	12,179	6,451	40,109	2,029	24	28	134	97	23
6 10100021-Human Resources	0	706	0	22,356	0	0	0	0	0	0
7 10100030-Auditor Controller	347	3,261	597	22,534	6,248	484	484	661	572	484
8 10100060-Treasurer Tax Collector	0	1,035	119	4,719	492	0	0	8	0	0
9 10100070-Technology Services	0	736	0	48,802	0	0	0	0	0	0
10 10100080-County Counsel	0	962	0	15,810	0	0	0	0	0	0
11 10100150-Insurance	0	2,459	0	141,767	0	0	0	0	0	0
12 10100260-Grand Jury	1	229	189	3,105	48	3	3	17	12	3
Total Current Allocations	353	21,568	7,355	314,591	8,817	511	515	820	681	509
Less: Prior Year Allocations	232	27,611	7,212	185,985	12,030	828	630	2,961	1,356	1,131
Carry-Forward	121	(6,043)	143	128,607	(3,212)	(317)	(115)	(2,141)	(675)	(622)
Proposed Costs	\$474	\$15,526	\$7,498	\$443,198	\$5,605	\$194	\$400	\$(1,321)	\$6	\$(113)

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2021-22

Actual FY 2019/2020
 12/23/2020

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	23	10	340	1,689	4	81	57	16	36	944
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	564	484	653	314	202	339	306	524	105	105
8 10100060-Treasurer Tax Collector	0	0	0	0	0	25	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	3,895	46
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	3	1	42	6	0	10	7	2	4	117
Total Current Allocations	590	495	1,035	2,009	206	456	370	542	4,040	1,212
Less: Prior Year Allocations	774	724	6,155	543	483	793	1,849	922	3,301	224
Carry-Forward	(184)	(230)	(5,120)	1,466	(277)	(338)	(1,479)	(379)	739	988
Proposed Costs	\$406	\$265	\$(4,085)	\$3,476	\$(72)	\$118	\$(1,108)	\$163	\$4,779	\$2,200

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2021-22

Actual FY 2019/2020
 12/23/2020

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 & Fire	22020010- Foothill Fire	22030010 FHJL JPA
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$487	\$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	503	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	176	0	0	0
5 10100020-Administrative Office	15	276	0	420	5,881	63	823	2,621	0	4,724
6 10100021-Human Resources	0	0	0	0	0	0	706	0	0	0
7 10100030-Auditor Controller	105	105	0	193	121	105	3,493	4,385	339	8,779
8 10100060-Treasurer Tax Collector	0	0	0	0	0	0	1,273	170	0	526
9 10100070-Technology Services	0	0	0	0	0	0	3,997	0	0	0
10 10100080-County Counsel	0	0	0	6,645	0	1,925	596	0	0	1,466
11 10100150-Insurance	0	0	0	0	0	0	1,950	0	0	0
12 10100260-Grand Jury	2	34	0	52	728	8	92	325	0	585
Total Current Allocations	122	415	0	7,310	6,730	2,100	14,096	7,501	339	16,080
Less: Prior Year Allocations	206	42	0	3,555	649	9	17,610	12,458	1,171	10,349
Carry-Forward	(84)	374	0	3,755	6,082	2,091	(3,514)	(4,957)	(832)	5,731
Proposed Costs	\$38	\$789	\$0	\$11,065	\$12,812	\$4,191	\$10,581	\$2,544	\$(494)	\$21,811

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2021-22

Actual FY 2019/2020
 12/23/2020

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	1,892	7,733	0	596	5,095	2,925	2,979	20,767	432
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	73	8,086	13,672	347	2,644	8,763	9,883	7,159	9,529	2,410
8 10100060-Treasurer Tax Collector	25	246	518	8	59	586	323	161	1,944	144
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	46	0	4,216	2,658	183	137	367	596
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	0	234	958	0	74	631	362	369	2,572	54
Total Current Allocations	98	10,458	22,927	355	7,590	17,733	13,677	10,805	35,178	3,636
Less: Prior Year Allocations	39	7,926	17,493	433	3,898	11,741	8,515	8,919	13,535	3,342
Carry-Forward	59	2,533	5,434	(78)	3,691	5,992	5,161	1,886	21,642	294
Proposed Costs	\$157	\$12,991	\$28,361	\$277	\$11,281	\$23,724	\$18,838	\$12,691	\$56,820	\$3,930

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2021-22

Actual FY 2019/2020
 12/23/2020

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	15	107	232	6	128	0	33	412	569	594
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	411	734	1,596	435	1,008	40	540	1,782	298	371
8 10100060-Treasurer Tax Collector	34	25	136	25	102	8	85	68	0	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	550	0	0	0	0	0	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	2	13	29	1	16	0	4	51	70	74
Total Current Allocations	462	879	2,542	467	1,254	49	662	2,313	937	1,039
Less: Prior Year Allocations	495	834	1,810	477	1,369	0	499	1,491	77	82
Carry-Forward	(33)	45	732	(10)	(115)	0	162	822	860	956
Proposed Costs	\$429	\$924	\$3,274	\$458	\$1,138	\$49	\$824	\$3,135	\$1,798	\$1,995

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2021-22

Actual FY 2019/2020
 12/23/2020

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	573	12,916	119	577	441	457	176	716	165	10
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	282	1,798	298	298	419	427	613	2,991	2,120	169
8 10100060-Treasurer Tax Collector	0	781	0	0	0	0	255	153	170	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	6,049	229	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	71	1,600	15	71	55	57	22	89	20	1
Total Current Allocations	926	17,094	432	946	915	941	1,065	9,998	2,704	180
Less: Prior Year Allocations	82	4,734	16	81	50	494	1,195	4,482	2,859	148
Carry-Forward	844	12,360	416	866	865	447	(129)	5,516	(155)	32
Proposed Costs	\$1,770	\$29,454	\$848	\$1,812	\$1,779	\$1,388	\$936	\$15,514	\$2,549	\$213

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2021-22

Actual FY 2019/2020
 12/23/2020

Summary Schedule

Department	26600010- West Point Veterans	2710010 Calaveras Co Water Dist	27200010- Mark Twain Hospital	27300010-S A Recreation & Parks	27310010- Gerald Turner Park Fund	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
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	36	5,685	5,328	261	0	289	0	0	0	0
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	943	0	314	2,418	32	89	0	0	32	0
8 10100060-Treasurer Tax Collector	93	0	0	136	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	2,062	0	0	0	0	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	4	704	660	32	0	36	0	0	0	0
Total Current Allocations	1,077	6,389	6,302	4,910	32	414	0	0	32	0
Less: Prior Year Allocations	997	809	718	2,853	0	190	0	0	0	0
Carry-Forward	80	5,580	5,584	2,057	0	224	0	0	0	0
Proposed Costs	\$1,157	\$11,969	\$11,886	\$6,967	\$32	\$638	\$0	\$0	\$32	\$0

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2021-22

Actual FY 2019/2020
 12/23/2020

Summary Schedule

Department	42600010- Moke Hill 73 Sewer Rev	473XXXXX GO Bond	47700010- Cal Pub Utility Dist Bond	47900010- San Joaquin Delta Comm Coll	47910010- Yosemite Comm College	47980010- Vallecito School Bond	48960010- Wallace Water & Wastewater	49670010- Greenhorn Creek Reassmt	54130000- Courts	54200000 Inmate Welfare
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	3,293	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	989	0
5 10100020-Administrative Office	1,142	11,557	0	3,164	5,824	5,177	227	3,652	0	159
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	226	1,064	24	516	597	226	89	97	0	2,104
8 10100060-Treasurer Tax Collector	102	0	0	0	0	0	0	0	0	399
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	1,466	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	141	1,431	0	392	721	641	28	452	0	20
Total Current Allocations	3,078	14,052	24	4,071	7,142	6,044	344	4,201	4,282	2,682
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	1,908
Carry-Forward	0	0	0	0	0	0	0	0	0	774
Proposed Costs	\$3,078	\$14,052	\$24	\$4,071	\$7,142	\$6,044	\$344	\$4,201	\$4,282	\$3,456

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2021-22

Actual FY 2019/2020
 12/23/2020

Summary Schedule

Department	54340000 Sheriff Civil Fees	54390000 Electronic Fingerprint Fee	54690000- Sheriff - Narcotics Seizure	54800000 DNA Identification	54830040 City of Angels	55030000 Sheriff's Off Warr System	55260000 DUIRR Program	55800000 DNA Identification	56000000 MCCR Fund	58100061 HH Services Account
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	(9,344)	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	0	0	14,151	0	0	0	0	72	23,600	0
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	274	468	1,628	500	0	210	16	4,712	1,445	693
8 10100060-Treasurer Tax Collector	0	0	170	17	0	0	0	0	0	433
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	35	0	0	0	29	0	0
12 10100260-Grand Jury	0	0	24	0	0	0	0	9	1,092	0
Total Current Allocations	274	468	15,973	552	0	210	16	4,821	16,793	1,126
Less: Prior Year Allocations	246	0	288	66	0	0	0	213	4,137	0
Carry-Forward	29	0	15,685	486	0	0	0	4,608	12,656	0
Proposed Costs	\$303	\$468	\$31,658	\$1,037	\$0	\$210	\$16	\$9,429	\$29,449	\$1,126

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2021-22

Actual FY 2019/2020
 12/23/2020

Summary Schedule

Department	61000010 Council of Govts (COG)	61100010 Transportatio n Dev Act	61200010 State Transit Asst	61400010 Region Surface Trns Prg	61500010 PTMISEA	62000010 Transit JPA	Central Sierra Child Support	CMCCA	Other	2nd Allocation Orphans
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,850	\$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	37,346	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	10,603	0
5 10100020-Administrative Office	5,674	5,441	1,842	2,135	1,039	5,148	0	0	5,125	0
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	(15,511)	193	97	113	48	3,039	0	0	81	0
8 10100060-Treasurer Tax Collector	153	93	34	8	0	1,630	0	0	26,608	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	1,512	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	8,210	0
12 10100260-Grand Jury	703	674	228	264	129	638	0	0	0	0
Total Current Allocations	(8,982)	6,402	2,201	2,521	1,216	10,455	0	1,512	138,824	0
Less: Prior Year Allocations	1,525	118	39	20	0	0	0	0	123,994	0
Carry-Forward	(10,507)	6,283	2,162	2,501	0	0	0	0	14,830	0
Proposed Costs	\$(19,489)	\$12,685	\$4,363	\$5,022	\$1,216	\$10,455	\$0	\$1,512	\$153,654	\$0

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2021-22

Actual FY 2019/2020
 12/23/2020

Summary Schedule

Department	Total
1 Building Depreciation	\$1,996,234
2 Equipment Depreciation	1,062,881
3 10100110-Facilities	933,514
4 10100200-Utilities	508,750
5 10100020-Administrative Office	976,757
6 10100021-Human Resources	590,318
7 10100030-Auditor Controller	666,744
8 10100060-Treasurer Tax Collector	137,098
9 10100070-Technology Services	2,037,565
10 10100080-County Counsel	911,985
11 10100150-Insurance	2,108,498
12 10100260-Grand Jury	73,497
Total Current Allocations	<u>12,003,840</u>
Less: Prior Year Allocations	<u>10,607,366</u>
Carry-Forward	<u>1,323,089</u>
Proposed Costs	<u><u>\$13,326,929</u></u>