



**Malia M. Cohen**  
**California State Controller**

**NEGOTIATION AGREEMENT**  
**COUNTYWIDE COST ALLOCATION PLAN**

**County of Calaveras**  
**San Andreas, California**

**Date: June 29, 2023**  
**Filing Ref: CAL24**

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 **2023-24**. 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.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS**

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The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|-----------------------------|------------------------|
| 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          |                        |

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.

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**SECTION III: CONDITIONS**

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**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 2023-24 Cost Allocation Plan.

**SECTION IV: ACCEPTANCE**

**COUNTY OF CALAVERAS**

**MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER**

**BY Original signed by**

**BY Original signed by**

**Kathy Gomes**

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

**Name**

**Auditor-Controller**

**Title**

**07-03-2023**

**07-05-2023**

**Date**

**Date**

cc: State and Federal Agencies  
Attachment: Summary Schedule

**Negotiated by Tatyana Boltovskaya  
Telephone (916) 306-7775**

**County of Calaveras, CA**  
**2 CFR Part 200 Cost Allocation Plan FY 2023-2024**

Actual FY 2021/2022  
 12/20/2022

**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	\$8,496	\$0	\$3,668	\$0	\$1,482	\$0	\$3,844	\$0	\$43,434	\$307
2 Equipment Depreciation	2,793	0	9,590	5,677	98,918	0	1,321	1,003	0	0
3 10100110-Facilities	24,310	0	35,823	486	18,816	0	13,664	0	665	1,630
4 10100200-Utilities	1,499	0	2,924	0	3,492	0	1,166	0	100	244
5 10100020-Administrative Office	5,584	313	10,267	(59)	5,173	6,748	5,071	3,530	195	0
6 10100021-Human Resources	4,168	0	25,241	0	6,628	0	3,563	0	0	0
7 10100030-Auditor Controller	2,072	10,853	5,237	1,078	6,181	7,204	1,235	460	1,699	0
8 10100060-Treasurer Tax Collector	0	5,085	82	0	530	2,537	0	0	0	0
9 10100070-Technology Services	10,327	0	71,156	1,902	53,192	0	17,233	0	0	0
10 10100080-County Counsel	211,840	0	9,721	0	5,718	0	0	0	0	0
11 10100150-Insurance	19,985	0	24,352	40	4,230	0	3,336	0	68	0
12 10100260-Grand Jury	261	26	651	(5)	252	567	110	151	16	0
<b>Total Current Allocations</b>	<b>291,335</b>	<b>16,277</b>	<b>198,711</b>	<b>9,119</b>	<b>204,612</b>	<b>17,056</b>	<b>50,544</b>	<b>5,144</b>	<b>46,178</b>	<b>2,181</b>
Less: Prior Year Allocations	379,448	7,053	170,803	18,514	189,762	12,692	32,459	1,723	46,713	1,567
Carry-Forward	(88,113)	9,224	27,908	(9,395)	14,850	4,365	18,085	3,421	(535)	614
<b>Proposed Costs</b>	<b>\$203,223</b>	<b>\$25,501</b>	<b>\$226,619</b>	<b>\$(276)</b>	<b>\$219,462</b>	<b>\$21,421</b>	<b>\$68,629</b>	<b>\$8,565</b>	<b>\$45,643</b>	<b>\$2,795</b>

**County of Calaveras, CA**  
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Actual FY 2021/2022  
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**Summary Schedule**

Department	10100190 Veteran Services	10100210 Victim Witness	10100240- Mail/Postage	10100280- Clerk	10100300- District Attorney	10100310- Public Defender	10100320- Sheriff	10100324 Cannabis Enforcement	10100325 Trial Court Security	10100326 AB443- Operating
1 Building Depreciation	\$0	\$423	\$569	\$638	\$18,820	\$0	\$81,806	\$0	\$0	\$0
2 Equipment Depreciation	0	20,578	0	0	17,301	0	993,388	2,156	0	0
3 10100110-Facilities	0	0	3,026	8,603	34,082	0	70,321	0	0	0
4 10100200-Utilities	0	1,266	454	508	13,253	0	63,597	0	0	0
5 10100020-Administrative Office	2,100	1,760	163	1,657	24,690	4,518	91,231	5,698	3,687	683
6 10100021-Human Resources	2,473	4,945	0	5,897	22,220	0	80,877	0	0	0
7 10100030-Auditor Controller	3,770	2,381	2,051	6,737	12,383	2,879	33,093	4,991	2,056	487
8 10100060-Treasurer Tax Collector	31	71	10	4,514	71	41	1,274	0	0	0
9 10100070-Technology Services	2,364	13,393	9,336	25,924	111,051	0	515,050	0	0	0
10 10100080-County Counsel	0	0	0	748	9,633	1,144	60,130	0	0	0
11 10100150-Insurance	4,179	2,823	259	3,432	43,884	6,883	789,324	8,824	10,096	0
12 10100260-Grand Jury	139	73	14	114	1,110	380	4,067	334	310	57
<b>Total Current Allocations</b>	<b>15,054</b>	<b>47,712</b>	<b>15,880</b>	<b>58,774</b>	<b>308,498</b>	<b>15,844</b>	<b>2,784,158</b>	<b>22,002</b>	<b>16,149</b>	<b>1,227</b>
Less: Prior Year Allocations	0	31,523	8,718	39,661	216,604	6,215	2,054,265	16,475	16,550	20,131
Carry-Forward	0	16,190	7,162	19,113	91,894	9,629	729,893	5,527	(401)	(18,904)
<b>Proposed Costs</b>	<b>\$15,054</b>	<b>\$63,902</b>	<b>\$23,043</b>	<b>\$77,887</b>	<b>\$400,393</b>	<b>\$25,473</b>	<b>\$3,514,051</b>	<b>\$27,529</b>	<b>\$15,748</b>	<b>\$(17,678)</b>

**County of Calaveras, CA**  
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**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	10100380- Jail
1 Building Depreciation	\$0	\$3,355	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,669,930
2 Equipment Depreciation	0	21,588	0	0	0	3,297	3,674	0	30,293	49,992
3 10100110-Facilities	0	0	0	0	0	23,339	0	0	5,428	369,178
4 10100200-Utilities	0	2,916	0	0	0	3,552	0	0	0	329,261
5 10100020-Administrative Office	4,611	11,199	263	102	0	20,196	1,393	580	7,876	45,802
6 10100021-Human Resources	0	19,381	0	0	0	27,041	2,473	0	1,648	55,704
7 10100030-Auditor Controller	5,203	4,738	519	81	0	14,749	889	1,346	3,108	19,871
8 10100060-Treasurer Tax Collector	0	245	0	0	0	1,376	0	0	61	367
9 10100070-Technology Services	0	63,227	0	0	0	96,390	3,120	0	2,080	90,265
10 10100080-County Counsel	0	0	0	0	0	5,322	0	0	0	0
11 10100150-Insurance	0	42,071	874	0	0	71,580	3,112	1,613	6,020	257,018
12 10100260-Grand Jury	97	729	22	9	0	1,039	80	49	200	2,440
<b>Total Current Allocations</b>	<b>9,911</b>	<b>169,449</b>	<b>1,678</b>	<b>192</b>	<b>0</b>	<b>267,882</b>	<b>14,739</b>	<b>3,588</b>	<b>56,714</b>	<b>2,889,828</b>
Less: Prior Year Allocations	10,020	95,567	0	3,496	0	221,717	12,175	3,436	41,534	2,436,428
Carry-Forward	(109)	73,882	0	(3,304)	0	46,164	2,565	152	15,180	453,400
<b>Proposed Costs</b>	<b>\$9,803</b>	<b>\$243,330</b>	<b>\$1,678</b>	<b>\$(3,113)</b>	<b>\$0</b>	<b>\$314,046</b>	<b>\$17,304</b>	<b>\$3,739</b>	<b>\$71,895</b>	<b>\$3,343,228</b>

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**Summary Schedule**

Department	10100410- Cal Met	10100420- Agriculture	10100430- Planning	10100440- Recorder	10100450- Coroner	10100451 Public Administrator	10100470- Office Emg Svcs	10100480- Animal Control	10100490- Child Abuse Vertical Prosecution	10100510 Day Reporting Center
1 Building Depreciation	\$0	\$0	\$5,808	\$1,577	\$0	\$0	\$9,879	\$4,725	\$0	\$4,573
2 Equipment Depreciation	0	45,862	0	31,277	0	0	27,658	37,221	0	25,490
3 10100110-Facilities	0	19,177	15,967	13,595	0	0	0	20,740	0	10,241
4 10100200-Utilities	0	4,603	1,293	1,257	0	0	0	4,842	0	1,923
5 10100020-Administrative Office	447	4,792	5,354	3,304	2,412	0	27,269	3,283	0	10,186
6 10100021-Human Resources	2,473	9,404	13,885	4,121	2,692	0	1,695	11,442	0	0
7 10100030-Auditor Controller	0	7,827	15,998	44,784	3,568	0	3,184	19,418	0	6,051
8 10100060-Treasurer Tax Collector	0	1,101	8,611	29,613	0	0	316	6,328	0	0
9 10100070-Technology Services	3,120	29,075	20,418	57,221	1,040	0	53,297	34,191	0	4,769
10 10100080-County Counsel	0	14,208	108,735	220	3,959	0	12,228	60,922	0	0
11 10100150-Insurance	456	12,830	22,100	8,170	1,733	0	4,954	64,232	0	11,099
12 10100260-Grand Jury	0	328	341	215	190	0	229	312	0	688
<b>Total Current Allocations</b>	<b>6,495</b>	<b>149,207</b>	<b>218,510</b>	<b>195,355</b>	<b>15,594</b>	<b>0</b>	<b>140,710</b>	<b>267,657</b>	<b>0</b>	<b>75,019</b>
Less: Prior Year Allocations	5,252	89,178	205,937	214,142	17,029	332	88,761	183,971	0	67,946
Carry-Forward	1,243	60,029	12,572	(18,787)	(1,434)	(332)	51,948	83,686	0	7,073
<b>Proposed Costs</b>	<b>\$7,737</b>	<b>\$209,236</b>	<b>\$231,082</b>	<b>\$176,568</b>	<b>\$14,160</b>	<b>\$(332)</b>	<b>\$192,658</b>	<b>\$351,342</b>	<b>\$0</b>	<b>\$82,093</b>



**County of Calaveras, CA**  
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**Summary Schedule**

Department	10100550- Onsite Sewage	10100570- Environment al Health	10100580- Building	10100620- Economic Development	10100650- Library	10100660- Calaveras Adult Tutoring	10100670- Farm Advisor	10100680- Museum	101009XX Butte Fire EPM PW39	10101000 Tree Mortality
1 Building Depreciation	\$1,570	\$6,605	\$7,405	\$0	\$90,435	\$0	\$0	\$66,526	\$0	\$0
2 Equipment Depreciation	964	8,789	127,000	0	3,068	0	0	0	0	0
3 10100110-Facilities	3,441	18,890	34,389	0	82,675	0	0	20,204	0	0
4 10100200-Utilities	0	2,032	2,453	0	26,715	0	0	35,659	0	0
5 10100020-Administrative Office	3,845	4,401	14,835	1,164	9,325	607	0	274	45,597	4,138
6 10100021-Human Resources	1,648	12,513	23,387	2,715	13,236	1,429	0	309	0	0
7 10100030-Auditor Controller	9,410	13,846	51,550	1,359	23,672	1,298	0	1,342	3,081	635
8 10100060-Treasurer Tax Collector	4,983	5,737	26,729	31	3,027	20	0	204	61	61
9 10100070-Technology Services	514	40,083	105,986	4,635	90,444	1,508	0	390	0	0
10 10100080-County Counsel	0	18,826	13,724	52,080	528	0	0	0	0	0
11 10100150-Insurance	5,043	11,005	114,380	3,115	24,238	1,913	1,332	567	0	0
12 10100260-Grand Jury	153	260	864	85	370	33	0	18	3,835	348
<b>Total Current Allocations</b>	<b>31,570</b>	<b>142,986</b>	<b>522,702</b>	<b>65,185</b>	<b>367,733</b>	<b>6,808</b>	<b>1,332</b>	<b>125,493</b>	<b>52,575</b>	<b>5,183</b>
Less: Prior Year Allocations	27,009	120,779	298,763	17,005	287,221	3,293	3,878	97,639	26,085	23,685
Carry-Forward	4,561	22,207	223,939	48,180	80,512	3,515	(2,546)	27,854	26,490	(18,502)
<b>Proposed Costs</b>	<b>\$36,131</b>	<b>\$165,194</b>	<b>\$746,642</b>	<b>\$113,365</b>	<b>\$448,245</b>	<b>\$10,322</b>	<b>\$(1,214)</b>	<b>\$153,347</b>	<b>\$79,065</b>	<b>\$(13,320)</b>

County of Calaveras, CA  
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Summary Schedule

Department	10101010 Cannabis Regulation	10102000 XC Victim Services	10150020 Drug Enf Admin	10150030 US Forest Service	10150040 BSCC MH JAG	10180010- Public Works Admin	10190010- Development Svcs	10200760- Road Department	10200780 Public Works Eng	10240010- Public Access Television
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$10,616	\$0	\$5,750	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	0	0	0	25,621	0	49,233	0	0
4 10100200-Utilities	0	0	0	0	0	3,636	0	11,335	0	3,584
5 10100020-Administrative Office	2,404	498	346	122	32	10,489	794	104,296	5,263	1,555
6 10100021-Human Resources	4,340	0	0	0	0	17,067	0	59,649	0	2,582
7 10100030-Auditor Controller	7,136	1,500	970	200	176	7,301	4,028	47,132	6,785	3,052
8 10100060-Treasurer Tax Collector	21,861	61	92	20	0	10	2,629	2,272	713	132
9 10100070-Technology Services	7,507	0	0	0	0	100,522	0	62,515	14,105	2,080
10 10100080-County Counsel	18,782	0	0	0	0	13,284	0	0	0	0
11 10100150-Insurance	5,685	1,262	855	104	0	250,464	0	263,529	14,045	9,575
12 10100260-Grand Jury	165	42	29	10	3	611	67	5,904	443	106
<b>Total Current Allocations</b>	<b>67,881</b>	<b>3,364</b>	<b>2,292</b>	<b>456</b>	<b>210</b>	<b>439,621</b>	<b>7,518</b>	<b>611,617</b>	<b>41,354</b>	<b>22,666</b>
Less: Prior Year Allocations	209,653	3,793	1,099	381	49	310,657	4,432	595,710	11,138	22,048
Carry-Forward	(141,772)	(429)	1,193	75	162	128,964	3,086	15,907	30,216	617
<b>Proposed Costs</b>	<b>\$(73,891)</b>	<b>\$2,935</b>	<b>\$3,485</b>	<b>\$532</b>	<b>\$372</b>	<b>\$568,586</b>	<b>\$10,604</b>	<b>\$627,525</b>	<b>\$71,570</b>	<b>\$23,283</b>

**County of Calaveras, CA**  
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**Summary Schedule**

Department	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	10401060- Capital Improv	10501160 2007 Cert of Participation	10511170 2007 Gen Ob Bond Ser 2008
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,477	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	0	42,992	0	0	0	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	1,733	329	212	111,651	149	14,021	0	32,905	1,082	10,237
6 10100021-Human Resources	0	0	0	138,427	0	(34,319)	0	0	0	0
7 10100030-Auditor Controller	460	770	2,027	102,062	973	6,326	0	1,311	135	419
8 10100060-Treasurer Tax Collector	336	336	112	5,696	112	10	112	10	0	0
9 10100070-Technology Services	0	0	0	291,111	0	41,518	0	0	0	0
10 10100080-County Counsel	0	0	0	152,421	0	0	0	0	0	0
11 10100150-Insurance	0	0	0	186,707	0	31,037	0	0	0	0
12 10100260-Grand Jury	146	28	18	8,286	13	954	0	0	91	861
<b>Total Current Allocations</b>	<b>2,674</b>	<b>1,463</b>	<b>2,369</b>	<b>1,039,353</b>	<b>1,246</b>	<b>59,547</b>	<b>112</b>	<b>46,703</b>	<b>1,308</b>	<b>11,517</b>
Less: Prior Year Allocations	918	717	595	748,393	1,013	131,306	464	99,303	1,248	9,793
Carry-Forward	1,756	746	1,774	290,960	234	(71,758)	(352)	(52,601)	60	1,724
<b>Proposed Costs</b>	<b>\$4,431</b>	<b>\$2,209</b>	<b>\$4,143</b>	<b>\$1,330,314</b>	<b>\$1,480</b>	<b>\$(12,211)</b>	<b>\$(240)</b>	<b>\$(5,898)</b>	<b>\$1,368</b>	<b>\$13,242</b>

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**Summary Schedule**

Department	10521180 HVAC Loan	10601260- Public Health	10611350 First Five	10620010- BHS Mental Health	10630010- BHS Substance Abuse	10640010 Strengthenin g Fam. BHS	10640020 Strengthenin g Families HHS	10800010- Law Library	10870010- Parks & Recreation	1090XXXX- CSBG-CDBG
1 Building Depreciation	\$0	\$0	\$0	\$15,893	\$12,457	\$0	\$0	\$5,894	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	4,006	0	67,003	15,606	0	0	6,973	0	0
4 10100200-Utilities	0	0	0	14,972	3,586	0	0	1,040	0	0
5 10100020-Administrative Office	284	53,495	5,553	60,597	7,521	717	625	112	16	2,875
6 10100021-Human Resources	0	45,681	6,668	67,847	11,440	0	0	0	0	0
7 10100030-Auditor Controller	149	22,927	7,887	80,901	17,188	1,825	392	541	122	3,095
8 10100060-Treasurer Tax Collector	51	856	357	1,651	5,085	0	0	132	0	1,457
9 10100070-Technology Services	0	163,646	21,215	236,805	35,326	0	0	0	0	0
10 10100080-County Counsel	0	10,205	704	9,061	0	0	0	12,404	0	0
11 10100150-Insurance	0	102,167	9,330	178,769	9,172	0	0	0	0	0
12 10100260-Grand Jury	0	1,828	399	5,162	521	60	53	9	1	242
<b>Total Current Allocations</b>	<b>483</b>	<b>404,811</b>	<b>52,113</b>	<b>738,662</b>	<b>117,901</b>	<b>2,602</b>	<b>1,069</b>	<b>27,105</b>	<b>139</b>	<b>7,669</b>
Less: Prior Year Allocations	0	300,979	43,302	610,910	122,303	2,685	876	15,513	43	5,735
Carry-Forward	0	103,832	8,811	127,752	(4,402)	(83)	193	11,592	97	1,934
<b>Proposed Costs</b>	<b>\$483</b>	<b>\$508,643</b>	<b>\$60,923</b>	<b>\$866,414</b>	<b>\$113,499</b>	<b>\$2,519</b>	<b>\$1,263</b>	<b>\$38,697</b>	<b>\$236</b>	<b>\$9,603</b>

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Department	1091XXXX CMCAA JPA	10920010 HOME Revolving Loan	11000010- IHSS Public Authority	11101560- Fish & Game Commission	11201660- Airport	11301760- County Fire	11701900- Integrated Waste Management	12000010 Road CIP- Projects	20200010- Arnold Lighting	20300010- Mokelumne Hill Lighting
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$13,619	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	0	0	0	0	2,998	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	8,315	40	2,820	14	6,190	3,907	61,589	34	18	25
6 10100021-Human Resources	0	0	2,606	0	1,198	0	30,669	0	0	0
7 10100030-Auditor Controller	5,095	1,446	2,924	595	5,805	906	26,041	5,352	689	689
8 10100060-Treasurer Tax Collector	255	51	377	0	1,294	194	5,615	673	0	0
9 10100070-Technology Services	0	0	9,233	0	1,040	0	69,461	0	0	0
10 10100080-County Counsel	1,012	0	0	308	8,357	0	35,629	0	0	0
11 10100150-Insurance	0	0	10,562	0	2,565	0	207,267	0	0	0
12 10100260-Grand Jury	262	3	212	1	217	183	2,865	3	1	2
<b>Total Current Allocations</b>	<b>14,939</b>	<b>1,541</b>	<b>28,734</b>	<b>918</b>	<b>26,667</b>	<b>5,189</b>	<b>455,752</b>	<b>6,061</b>	<b>709</b>	<b>717</b>
Less: Prior Year Allocations	4,346	390	17,979	353	21,568	7,355	314,591	8,817	511	515
Carry-Forward	10,593	1,151	10,755	565	5,099	(2,166)	141,161	(2,756)	197	201
<b>Proposed Costs</b>	<b>\$25,532</b>	<b>\$2,692</b>	<b>\$39,490</b>	<b>\$1,482</b>	<b>\$31,765</b>	<b>\$3,022</b>	<b>\$596,913</b>	<b>\$3,305</b>	<b>\$906</b>	<b>\$918</b>

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Department	20400010- Murphys Lighting	20500010- Andreas Lighting	20600010- Valley Springs lighting	20700010- West Point Lighting	21000010- CSA9- Sunrise Point	21100010- CSA1- Rancho Calaveras	21120010- CSA12- Golden Hills	21150010 PRD1- Woodgate/In dian Creek	21160010 PRD2- Murphys Oaks	21200010- CSA 2-Bar 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	92	83	12	15	5	7,117	60	0	4	140
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	811	878	703	784	676	797	405	284	203	460
8 10100060-Treasurer Tax Collector	0	0	0	0	0	0	0	0	61	31
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	8	7	1	1	0	599	5	0	0	12
<b>Total Current Allocations</b>	<b>911</b>	<b>969</b>	<b>716</b>	<b>800</b>	<b>681</b>	<b>8,513</b>	<b>470</b>	<b>284</b>	<b>268</b>	<b>642</b>
Less: Prior Year Allocations	820	681	509	590	495	1,035	2,009	206	0	456
Carry-Forward	91	288	207	210	186	7,478	(1,539)	78	0	186
<b>Proposed Costs</b>	<b>\$1,002</b>	<b>\$1,256</b>	<b>\$923</b>	<b>\$1,011</b>	<b>\$867</b>	<b>\$15,991</b>	<b>\$(1,069)</b>	<b>\$362</b>	<b>\$268</b>	<b>\$828</b>

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Department	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	21870010 CSD 7 Appaloosa	21880010 CSD 8 Saddle Creek	21890010 CSD 9 Middle River	21900010-Air Pollution Control
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$645
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	875
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	214
5 10100020-Administrative Office	915	58	80	1,072	17	311	486	7,298	71	1,355
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	3,236
7 10100030-Auditor Controller	473	838	189	189	189	189	432	189	189	4,423
8 10100060-Treasurer Tax Collector	0	0	0	0	0	0	0	0	0	1,192
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	4,464
10 10100080-County Counsel	0	0	748	440	0	0	24,325	0	0	11,920
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	2,600
12 10100260-Grand Jury	77	5	7	90	1	26	41	614	6	89
<b>Total Current Allocations</b>	<b>1,466</b>	<b>901</b>	<b>1,024</b>	<b>1,792</b>	<b>208</b>	<b>527</b>	<b>25,284</b>	<b>8,101</b>	<b>266</b>	<b>31,013</b>
Less: Prior Year Allocations	370	542	4,040	1,212	122	415	7,310	6,730	2,100	14,096
Carry-Forward	1,095	359	(3,016)	580	86	111	17,974	1,370	(1,834)	16,917
<b>Proposed Costs</b>	<b>\$2,561</b>	<b>\$1,260</b>	<b>\$(1,993)</b>	<b>\$2,371</b>	<b>\$294</b>	<b>\$638</b>	<b>\$43,258</b>	<b>\$9,471</b>	<b>\$(1,568)</b>	<b>\$47,930</b>

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Department	22010010- Central Calaveras Fire &	22020010- Foothill Fire	22030010 FHJL JPA	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
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	5,608	0	11,130	0	3,281	9,574	0	1,144	20,973	3,707
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	10,806	270	14,546	351	10,541	22,632	270	4,986	18,237	17,368
8 10100060-Treasurer Tax Collector	785	0	1,070	275	418	856	0	92	795	408
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	0	0	0	88	0	0	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	472	0	936	0	276	805	0	96	1,764	312
<b>Total Current Allocations</b>	<b>17,671</b>	<b>270</b>	<b>27,682</b>	<b>627</b>	<b>14,516</b>	<b>33,955</b>	<b>270</b>	<b>6,318</b>	<b>41,768</b>	<b>21,794</b>
Less: Prior Year Allocations	7,501	339	16,080	98	10,458	22,927	355	7,590	17,733	13,677
Carry-Forward	10,170	(68)	11,602	529	4,057	11,028	(85)	(1,271)	24,035	8,117
<b>Proposed Costs</b>	<b>\$27,840</b>	<b>\$202</b>	<b>\$39,283</b>	<b>\$1,155</b>	<b>\$18,573</b>	<b>\$44,984</b>	<b>\$185</b>	<b>\$5,047</b>	<b>\$65,803</b>	<b>\$29,911</b>



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Department	22800010- West Point Fire	22900010- Ebbets Pass Fire	23100010- Altaville Cemetery	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
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	4,033	31,637	764	55	105	295	8	142	0	10
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	10,974	19,474	4,822	669	1,159	3,301	683	1,846	54	738
8 10100060-Treasurer Tax Collector	204	2,731	275	31	31	112	41	82	10	20
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	88	352	0	0	0	1,276	0	1,012	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	339	2,661	64	5	9	25	1	12	0	1
<b>Total Current Allocations</b>	<b>15,638</b>	<b>56,854</b>	<b>5,925</b>	<b>759</b>	<b>1,303</b>	<b>5,008</b>	<b>733</b>	<b>3,094</b>	<b>64</b>	<b>769</b>
Less: Prior Year Allocations	10,805	35,178	3,636	462	879	2,542	467	1,254	49	662
Carry-Forward	4,833	21,676	2,289	297	424	2,466	266	1,840	15	107
<b>Proposed Costs</b>	<b>\$20,471</b>	<b>\$78,530</b>	<b>\$8,215</b>	<b>\$1,056</b>	<b>\$1,726</b>	<b>\$7,474</b>	<b>\$999</b>	<b>\$4,933</b>	<b>\$80</b>	<b>\$876</b>

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Department	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	25300010- Murphys Sanitary	25400010- San Andreas Sanitary	26100010- Angels Veterans	26200010- Eberts Pass 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	283	702	791	2,527	20,118	144	728	410	510	354
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	3,079	460	622	473	3,176	487	487	676	541	878
8 10100060-Treasurer Tax Collector	92	0	0	0	938	0	0	0	0	122
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	4,575
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	24	59	67	213	1,692	12	61	34	43	30
<b>Total Current Allocations</b>	<b>3,477</b>	<b>1,221</b>	<b>1,480</b>	<b>3,213</b>	<b>25,923</b>	<b>643</b>	<b>1,276</b>	<b>1,120</b>	<b>1,093</b>	<b>5,959</b>
Less: Prior Year Allocations	2,313	937	1,039	926	17,094	432	946	915	941	1,065
Carry-Forward	1,164	284	441	2,287	8,829	211	329	206	152	4,893
<b>Proposed Costs</b>	<b>\$4,641</b>	<b>\$1,504</b>	<b>\$1,921</b>	<b>\$5,499</b>	<b>\$34,752</b>	<b>\$853</b>	<b>\$1,605</b>	<b>\$1,326</b>	<b>\$1,246</b>	<b>\$10,852</b>

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Department	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	27300010-S A Recreation & Parks	27310010- Gerald Turner Park Fund	28010010- CSD 5 Wallace Admin	28040010- CSD 5 Wallace Architect
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	703	288	22	72	7,496	8,532	1,479	0	165	0
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	5,331	4,038	341	1,736	703	473	4,230	(6)	162	54
8 10100060-Treasurer Tax Collector	71	224	0	20	0	0	163	0	0	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	88	1,100	0	1,584	0	0	0	0	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	59	24	2	6	630	718	124	0	14	0
<b>Total Current Allocations</b>	<b>6,253</b>	<b>5,674</b>	<b>364</b>	<b>3,418</b>	<b>8,830</b>	<b>9,723</b>	<b>5,996</b>	<b>(6)</b>	<b>341</b>	<b>54</b>
Less: Prior Year Allocations	9,998	2,704	180	1,077	6,389	6,302	4,910	32	414	32
Carry-Forward	(3,745)	2,970	184	2,341	2,441	3,420	1,086	(39)	(73)	22
<b>Proposed Costs</b>	<b>\$2,508</b>	<b>\$8,644</b>	<b>\$549</b>	<b>\$5,760</b>	<b>\$11,271</b>	<b>\$13,143</b>	<b>\$7,082</b>	<b>\$(45)</b>	<b>\$268</b>	<b>\$76</b>

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Department	42600010- Moke Hill 73 Sewer Rev	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	54340000 Sheriff Civil Fees	54390000 Electronic Fingerprint Fee
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	0	0	0	0	4,751	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	1,277	0	0	0
5 10100020-Administrative Office	1,287	3,326	7,562	6,640	258	211	0	0	1,751	93
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	581	1,230	1,487	473	135	0	0	0	960	824
8 10100060-Treasurer Tax Collector	132	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	0	0
12 10100260-Grand Jury	108	280	636	558	22	18	0	0	2	8
<b>Total Current Allocations</b>	<b>2,109</b>	<b>4,836</b>	<b>9,685</b>	<b>7,671</b>	<b>415</b>	<b>228</b>	<b>6,027</b>	<b>0</b>	<b>2,712</b>	<b>925</b>
Less: Prior Year Allocations	3,078	4,071	7,142	6,044	344	4,201	4,282	2,682	274	468
Carry-Forward	(968)	765	2,543	1,627	71	(3,972)	1,746	(2,682)	2,438	458
<b>Proposed Costs</b>	<b>\$1,141</b>	<b>\$5,601</b>	<b>\$12,228</b>	<b>\$9,298</b>	<b>\$485</b>	<b>\$(3,744)</b>	<b>\$7,773</b>	<b>\$(2,682)</b>	<b>\$5,150</b>	<b>\$1,383</b>

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Department	54690000- Sheriff - Narcotics Seizure	54800000 DNA Identification	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
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	1,788	0	0	176	11	22	0	4,823	6,328	1,716
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	1,122	0	297	68	1,554	1,297	1,243	(5,525)	284	135
8 10100060-Treasurer Tax Collector	204	173	0	0	173	0	499	143	122	41
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	5	0	0	15	1	2	0	406	532	144
<b>Total Current Allocations</b>	<b>3,118</b>	<b>173</b>	<b>297</b>	<b>258</b>	<b>1,739</b>	<b>1,322</b>	<b>1,743</b>	<b>(154)</b>	<b>7,267</b>	<b>2,037</b>
Less: Prior Year Allocations	15,973	552	210	16	4,821	16,793	1,126	(8,982)	6,402	2,201
Carry-Forward	(12,855)	(378)	88	242	(3,082)	(15,471)	617	8,828	865	(164)
<b>Proposed Costs</b>	<b>\$(9,737)</b>	<b>\$(205)</b>	<b>\$385</b>	<b>\$500</b>	<b>\$(1,343)</b>	<b>\$(14,150)</b>	<b>\$2,359</b>	<b>\$8,674</b>	<b>\$8,132</b>	<b>\$1,872</b>

**County of Calaveras, CA**  
**2 CFR Part 200 Cost Allocation Plan FY 2023-2024**

Actual FY 2021/2022  
 12/20/2022

**Summary Schedule**

Department	61400010 Region Surface Trns Prg	61500010 PTMISEA	62000010 Transit JPA	Other	Total
1 Building Depreciation	\$0	\$0	\$0	\$43,866	\$2,157,089
2 Equipment Depreciation	0	0	0	0	1,568,898
3 10100110-Facilities	0	0	0	75,091	1,143,836
4 10100200-Utilities	0	0	0	7,099	551,751
5 10100020-Administrative Office	2,556	0	6,110	0	1,120,773
6 10100021-Human Resources	0	0	0	0	720,298
7 10100030-Auditor Controller	95	54	(54)	0	932,927
8 10100060-Treasurer Tax Collector	20	0	153	0	168,490
9 10100070-Technology Services	0	0	0	0	2,593,248
10 10100080-County Counsel	0	0	264	0	899,711
11 10100150-Insurance	0	0	0	27,583	2,904,453
12 10100260-Grand Jury	215	0	514	0	68,006
<b>Total Current Allocations</b>	<b>2,886</b>	<b>54</b>	<b>6,987</b>	<b>153,639</b>	<b>14,829,479</b>
Less: Prior Year Allocations	2,521	1,216	10,583	138,824	11,984,550
Carry-Forward	365	(1,161)	(3,596)	14,815	2,827,446
<b>Proposed Costs</b>	<b>\$3,250</b>	<b>\$(1,107)</b>	<b>\$3,391</b>	<b>\$168,453</b>	<b>\$17,656,925</b>