



BETTY T. YEE
California State Controller

**AMENDED NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Calaveras
San Andreas, California**

**Date: January 24, 2019
Filing Ref: CAL19**

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 **2018-19**. This approval supersedes our previous approval issued June 22, 2018, and 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 **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|-----------------------------|------------------------------|
| 1. Employee Fringe Benefits | 7. Technology Services |
| 2. Facilities | 8. County Counsel |
| 3. Utilities | 9. Insurance |
| 4. Administrative Office | 10. Grand Jury |
| 5. Human Resources | 11. Equipment Services (ISF) |
| 6. Auditor-Controller | |

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 Amended Approval 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 Amended Approval 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 Amended Approval, 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 Amended Approval 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 2018-19 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF CALAVERAS

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Rebecca Callen

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

Name

Auditor-Controller

Title

1-24-2019

1-24-2019

Date

Date

**Negotiated by Rahman Farooq
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2018-19

Actual FY 2016/2017
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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	\$8,473	\$0	\$8,913	\$0	\$3,601	\$0	\$3,060	\$0	\$34,461	\$745
2 Equipment Depreciation	0	0	13,140	11,741	0	0	2,666	0	0	0
3 10100110-Facilities	13,541	0	23,244	205	12,819	0	4,548	9,950	558	1,367
4 10100200-Utilities	1,199	0	2,338	0	2,697	0	2,210	0	80	195
5 10100020-Administrative Office	6,904	202	4,259	192	1,415	1,535	894	963	152	0
6 10100021-Human Resources	7,795	0	9,527	0	2,598	0	1,732	0	0	0
7 10100030-Auditor Controller	1,417	4,665	4,082	1,182	4,607	3,770	1,359	613	1,684	0
8 10100060-Treasurer Tax Colceter	24	4,537	643	83	1,155	2,810	60	0	155	0
9 10100070-Technology Services	10,050	0	79,889	0	15,787	0	958	17,220	0	0
10 10100080-County Counsel	179,368	0	22,971	0	21,608	0	0	0	0	0
11 10100150-Insurance	11,234	0	16,462	55	3,155	0	4,155	0	102	0
12 10100260-Grand Jury	288	31	783	(16)	294	381	162	223	28	0
Total Current Allocations	240,293	9,435	186,251	13,442	69,738	8,495	21,804	28,969	37,219	2,307
Less: Prior Year Allocations	223,913	11,996	118,392	529	59,784	9,130	20,057	9,780	0	1,903
Carry-Forward	16,380	(2,561)	67,859	12,913	9,954	(635)	1,746	19,189	0	405
Proposed Costs	\$256,673	\$6,875	\$254,110	\$26,355	\$79,691	\$7,861	\$23,550	\$48,158	\$37,219	\$2,712

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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	\$1,383	\$0	\$1,550	\$10,206	\$0	\$26,999	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	323,066	0	0	0
3 10100110-Facilities	0	5,701	0	5,181	31,054	0	181,958	0	0	0
4 10100200-Utilities	829	363	0	407	10,017	0	86,638	0	0	0
5 10100020-Administrative Office	588	185	0	521	5,025	1,797	24,087	1,308	1,951	1,624
6 10100021-Human Resources	7,358	0	0	2,165	12,758	0	37,243	0	7,795	0
7 10100030-Auditor Controller	2,036	1,653	0	3,996	9,234	2,003	38,400	0	2,265	0
8 10100060-Treasurer Tax Collector	107	12	0	4,728	333	60	2,584	0	0	0
9 10100070-Technology Services	16,266	0	0	12,677	52,975	0	319,076	0	4,310	0
10 10100080-County Counsel	156	0	0	1,596	2,492	779	38,856	0	0	0
11 10100150-Insurance	2,296	242	0	2,939	39,271	179	504,885	3,490	10,837	0
12 10100260-Grand Jury	(1,415)	27	0	112	1,079	426	4,064	311	418	100
Total Current Allocations	28,638	9,565	0	35,872	174,444	5,243	1,587,855	5,109	27,576	1,724
Less: Prior Year Allocations	6,054	0	0	18,441	148,771	6,465	1,368,702	0	0	0
Carry-Forward	22,584	0	0	17,431	25,673	(1,222)	219,153	0	0	0
Proposed Costs	\$51,222	\$9,565	\$0	\$53,303	\$200,117	\$4,021	\$1,807,009	\$5,109	\$27,576	\$1,724

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Department	10100327 SLESF Sheriff	10100330- Dispatch	10100351 CalEMA- Operations	10100381 SLESF Jail	10100382 Booking Fees- Operating	10100340- Probation	10100350- Calaveras Narco Enforce Unit	10100360- Marine Safety	10100370- Juvenile Justice Commission	10100380- Jail
1 Building Depreciation	\$0	\$1,702	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,614,449
2 Equipment Depreciation	0	9,203	0	0	0	12,153	0	0	0	3,279
3 10100110-Facilities	0	0	0	0	0	15,985	0	889	0	240,954
4 10100200-Utilities	0	5,939	0	0	0	2,697	0	0	0	291,189
5 10100020-Administrative Office	373	4,694	294	66	24	5,973	671	936	0	11,563
6 10100021-Human Resources	0	15,590	0	0	0	24,026	554	1,732	0	27,629
7 10100030-Auditor Controller	0	4,378	86	0	0	15,017	609	1,627	0	14,077
8 10100060-Treasurer Tax Collector	0	238	0	0	0	48	0	48	0	333
9 10100070-Technology Services	0	8,620	0	0	0	74,631	306	958	0	15,277
10 10100080-County Counsel	0	0	0	0	0	4,672	0	0	0	0
11 10100150-Insurance	0	33,224	192	0	0	29,120	1,598	4,428	0	142,379
12 10100260-Grand Jury	71	965	9	11	0	1,162	(1,427)	176	0	2,183
Total Current Allocations	443	84,554	581	77	24	185,483	2,312	10,794	0	2,363,312
Less: Prior Year Allocations	0	73,601	0	0	0	164,459	10,988	10,761	0	1,923,150
Carry-Forward	0	10,953	0	0	0	21,024	(8,676)	34	0	440,162
Proposed Costs	\$443	\$95,507	\$581	\$77	\$24	\$206,507	\$(6,364)	\$10,828	\$0	\$2,803,474

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Department	10100390- Adult Probation	10100410- Cal Met	10100420- Agriculture	10100430- Planning	10100440- Recorder	10100450- Coroner	10100451 Public Administrator	10100460 Public Admin	10100470- Office Emg Svcs	10100480- Animal Control
1 Building Depreciation	\$0	\$0	\$193	\$3,568	\$3,832	\$0	\$0	\$0	\$9,879	\$29,942
2 Equipment Depreciation	0	0	4,733	0	74,932	0	0	0	9,280	0
3 10100110-Facilities	0	0	10,844	10,711	9,367	0	0	0	0	19,080
4 10100200-Utilities	0	0	1,868	1,034	1,005	0	0	0	0	4,603
5 10100020-Administrative Office	0	0	2,475	5,159	1,059	870	196	0	2,897	2,800
6 10100021-Human Resources	0	0	6,040	9,527	1,732	866	0	0	866	9,527
7 10100030-Auditor Controller	0	0	5,226	9,336	24,911	1,328	377	0	1,424	9,364
8 10100060-Treasurer Tax Collector	0	0	1,012	4,382	24,555	131	0	0	48	2,739
9 10100070-Technology Services	0	0	19,136	36,838	32,528	479	0	0	479	31,098
10 10100080-County Counsel	0	0	1,402	98,074	3,426	1,518	0	0	0	69,107
11 10100150-Insurance	0	0	9,199	40,199	3,938	1,475	128	0	15,659	43,310
12 10100260-Grand Jury	0	0	457	713	221	202	5	0	256	361
Total Current Allocations	0	0	62,586	219,541	181,508	6,869	706	0	40,788	221,932
Less: Prior Year Allocations	0	2,387	47,146	199,190	69,008	15,530	0	48	37,640	120,434
Carry-Forward	0	(2,387)	15,440	20,351	112,500	(8,660)	0	(48)	3,149	101,498
Proposed Costs	\$0	\$(2,387)	\$78,025	\$239,893	\$294,008	\$(1,791)	\$706	\$(48)	\$43,937	\$323,430

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Department	10100490- Child Abuse Vertical Prosecution	10100510 Day Reporting Center	10100550- Onsite Sewage	10100570- Environment al.Health	10100580- Building	10100600 Code Compliance	10100650- Library	10100660- Calaveras Adult Tutoring	10100670- Farm Advisor	10100680- Museum
1 Building Depreciation	\$0	\$3,036	\$1,530	\$4,885	\$5,963	\$395	\$61,260	\$0	\$0	\$25,724
2 Equipment Depreciation	0	0	0	17,356	36,305	0	0	0	0	0
3 10100110-Facilities	0	4,817	3,106	13,218	15,828	607	61,735	0	0	36,024
4 10100200-Utilities	0	1,538	0	1,624	1,830	131	27,039	0	1,278	42,399
5 10100020-Administrative Office	0	4,343	1,019	2,766	30,961	0	1,825	177	0	121
6 10100021-Human Resources	0	4,331	1,542	5,085	11,259	0	13,848	866	0	866
7 10100030-Auditor Controller	0	3,769	2,590	8,188	23,005	53	11,740	805	0	669
8 10100060-Treasurer Tax Collicetor	0	24	1,548	4,239	9,884	0	5,430	95	0	202
9 10100070-Technology Services	0	13,875	6,592	45,948	38,059	20,090	39,233	479	0	479
10 10100080-County Counsel	0	0	0	10,824	5,801	54,390	973	0	0	0
11 10100150-Insurance	0	6,383	3,838	11,799	44,605	1,719	19,373	1,050	0	574
12 10100260-Grand Jury	0	818	179	534	1,358	0	323	31	0	23
Total Current Allocations	0	42,931	21,945	126,467	224,858	77,386	242,780	3,504	1,278	107,081
Less: Prior Year Allocations	0	92,846	18,246	105,917	115,894	19,394	281,378	3,122	19,303	52,007
Carry-Forward	0	(49,914)	3,699	20,550	108,964	57,992	(38,598)	381	(18,025)	55,074
Proposed Costs	\$0	\$(6,983)	\$25,645	\$147,016	\$333,821	\$135,379	\$204,182	\$3,885	\$(16,747)	\$162,155

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Department	10100800 DUI Vertical Prosecution	101009XX Butte Fire EPM PW39	10101000 Tree Mortality	10101010 Cannabis Regulation	10102000 XC Victim Services	10109000 Cannabis	10150010 Anti Drug Abuse Justice	10150020 Drug Enf Admin	10150030 US Forest Service	10160010 Bret Harte TIM 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	0	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	122	45,478	5,005	348	262	2,149	672	180	106	6
6 10100021-Human Resources	0	1,732	0	15,590	866	9,556	866	0	0	0
7 10100030-Auditor Controller	222	26,072	324	0	0	25,369	1,141	535	150	0
8 10100060-Treasurer Tax Collector	24	60	0	0	0	0	60	12	36	0
9 10100070-Technology Services	0	958	812	8,620	479	15,570	479	0	0	0
10 10100080-County Counsel	0	11,018	0	0	0	225,190	0	0	0	0
11 10100150-Insurance	648	618	760	2,934	261	0	3,270	333	75	0
12 10100260-Grand Jury	29	6,149	58	0	6	0	157	35	7	0
Total Current Allocations	1,043	92,084	6,958	27,493	1,875	277,834	6,644	1,095	374	6
Less: Prior Year Allocations	3,855	0	0	0	0	0	1,750	703	310	0
Carry-Forward	(2,812)	0	0	0	0	0	4,894	393	64	0
Proposed Costs	\$(1,768)	\$92,084	\$6,958	\$27,493	\$1,875	\$277,834	\$11,538	\$1,488	\$437	\$6

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Department	10170010- Equip Service	10180010- Public Works Admin	10190010- Development Svcs	10200760- Road Department	10200780 Public Works Eng	10210010- Transit Services	10210020 Transit Capital	10220010- County Wide Rim	10230500- LAFCO	10240010- Public Access Television
1 Building Depreciation	\$0	\$5,404	\$0	\$16,018	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	12,566	15,165	0	24,783	0	0	0	0	0	0
4 10100200-Utilities	0	2,907	0	8,123	0	0	0	0	0	392
5 10100020-Administrative Office	4,632	20,974	1,230	30,483	7,279	4,403	118	8,948	0	2,015
6 10100021-Human Resources	5,197	18,813	3,264	66,409	4,331	905	0	0	0	5,197
7 10100030-Auditor Controller	13,933	3,442	0	30,295	2,327	4,188	0	0	0	3,059
8 10100060-Treasurer Tax Collector	107	0	0	9,158	0	1,870	12	1,000	0	476
9 10100070-Technology Services	2,873	92,802	0	47,873	2,394	479	0	0	0	2,873
10 10100080-County Counsel	39	17,987	0	16,313	0	2,063	0	0	0	0
11 10100150-Insurance	12,452	147,478	0	305,952	6,918	2,234	0	0	0	3,646
12 10100260-Grand Jury	917	758	0	3,785	371	752	3	0	0	129
Total Current Allocations	52,717	325,729	4,494	559,193	23,620	16,895	132	9,949	0	17,786
Less: Prior Year Allocations	46,625	212,916	242	497,839	5,768	15,327	48	914	0	15,944
Carry-Forward	6,092	112,813	4,252	61,353	17,852	1,568	84	9,035	0	1,842
Proposed Costs	\$58,809	\$438,542	\$8,746	\$620,546	\$41,472	\$18,463	\$217	\$18,984	\$0	\$19,627

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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	10401060- Capital Improv	10501160 2007 Cert of Participation	10511170 2007 Gen Ob Bond Ser 2008	10601260- Public Health
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	26,453	0	0	0	0	0	19,728
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	2,924	1,787	183	82,264	78	2,699	2,198	857	4,977	16,898
6 10100021-Human Resources	0	0	0	95,604	0	5,197	0	0	0	22,096
7 10100030-Auditor Controller	0	0	0	71,354	565	6,489	2,089	0	0	11,395
8 10100060-Treasurer Tax Colletcor	167	393	71	7,562	131	0	24	0	0	1,893
9 10100070-Technology Services	0	0	0	118,814	0	2,873	0	0	0	73,673
10 10100080-County Counsel	0	0	0	87,063	0	0	0	0	0	2,180
11 10100150-Insurance	0	0	0	185,600	237	10,098	0	0	0	57,854
12 10100260-Grand Jury	0	0	31	11,258	17	400	0	163	875	1,240
Total Current Allocations	3,090	2,180	285	685,973	1,029	27,756	4,311	1,020	5,852	206,958
Less: Prior Year Allocations	193	306	491	607,637	4,511	0	13,195	2,040	10,548	188,726
Carry-Forward	2,897	1,874	(205)	78,335	(3,482)	0	(8,884)	(1,021)	(4,696)	18,232
Proposed Costs	\$5,988	\$4,054	\$80	\$764,308	\$(2,453)	\$27,756	\$(4,572)	\$(1)	\$1,155	\$225,190

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Department	10611350 First Five	10620010- BHS Mental Health	10630010- BHS Substance Abuse	10640010 Strengthenin g Fam. BHS	10640020 Strengthenin g Families HHS	10701360 Courts- TCTF	10800010- Law Library	10870010- Parks & Recreation	1090XXXX- CSBG-CDBG	10900100 CSBG - CMCAA
1 Building Depreciation	\$0	\$8,986	\$23,639	\$0	\$0	\$0	\$5,878	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	71,350	8,467	0	0	0	3,630	0	0	0
4 10100200-Utilities	0	12,433	4,534	0	0	0	831	0	0	0
5 10100020-Administrative Office	4,626	36,161	8,169	622	196	0	74	129	0	0
6 10100021-Human Resources	5,745	59,460	(1,733)	0	0	0	0	0	0	0
7 10100030-Auditor Controller	6,743	44,379	12,257	0	0	0	628	39	0	0
8 10100060-Treasurer Tax Collicetor	191	1,965	7,038	0	0	0	143	0	0	0
9 10100070-Technology Services	10,526	162,828	33,968	0	0	0	0	0	0	0
10 10100080-County Counsel	1,207	13,432	0	0	0	0	857	0	0	0
11 10100150-Insurance	6,555	115,431	12,975	0	0	0	0	0	0	0
12 10100260-Grand Jury	386	4,915	730	141	45	0	16	0	0	0
Total Current Allocations	35,980	531,339	110,046	763	241	0	12,056	168	0	0
Less: Prior Year Allocations	35,357	460,519	132,678	42	0	0	9,256	724	5,010	0
Carry-Forward	623	70,820	(22,632)	721	0	0	2,800	(556)	(5,010)	0
Proposed Costs	\$36,603	\$602,160	\$87,413	\$1,485	\$241	\$0	\$14,856	\$(388)	\$(5,010)	\$0

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Department	10900200 CDBG Revolving Loan	10900201 13- CDBG- 8947/CFDA# 14.288	10900202 CDBG Admin Expense Acct	10900220 94- STBG	10900240 88- STBG	10900270 03- STBG-1866	10900280- 05-STBG- 1525	10900290 10- STBG-6701	10900300 Housing New Const RLF	10900400 HOME Revolving Loan
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	354	1,286	116	0	0	0	0	0	0	424
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	3,141	0	0	0	0	0	0	0	0	0
8 10100060-Treasurer Tax Collector	2,679	48	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	16	134	12	0	0	0	0	0	0	0
Total Current Allocations	6,190	1,468	128	0	0	0	0	0	0	424
Less: Prior Year Allocations	6,605	0	0	0	0	0	0	0	0	0
Carry-Forward	(415)	0	0	0	0	0	0	0	0	0
Proposed Costs	\$5,776	\$1,468	\$128	\$0	\$0	\$0	\$0	\$0	\$0	\$424

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Department	10900440- 07-HOME- .3085	10900700- Sec Dep RLF	1091XXXX CWHS	10920000 HOME	11000010- IHSS Public Authority	11101560- Fish & Game Commission	11201660- Airport	11301760- County Fire	11701900- Integrated Waste Management	12000010 Road CIP- Projects
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,602	\$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	707	1,803	70	11,496	147	17,444	1,445
6 10100021-Human Resources	0	0	0	0	9,544	0	2,461	0	18,203	0
7 10100030-Auditor Controller	0	0	1,445	228	2,566	236	3,869	1,367	16,247	0
8 10100060-Treasurer Tax Collector	0	0	262	36	524	0	1,643	1,298	5,978	500
9 10100070-Technology Services	0	0	0	0	3,831	0	1,437	0	19,142	0
10 10100080-County Counsel	0	0	0	0	84	311	8,059	0	17,754	0
11 10100150-Insurance	0	0	0	0	4,017	0	3,118	0	68,001	0
12 10100260-Grand Jury	0	0	214	4	299	2	301	30	3,042	113
Total Current Allocations	0	0	1,921	975	22,669	619	32,384	2,841	176,415	2,059
Less: Prior Year Allocations	0	0	3,093	0	12,321	1,025	46,319	3,767	145,400	9,168
Carry-Forward	0	0	(1,171)	0	10,348	(406)	(13,935)	(926)	31,015	(7,109)
Proposed Costs	\$0	\$0	\$750	\$975	\$33,017	\$214	\$18,449	\$1,915	\$207,429	\$(5,050)

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Department	20200010- Arnold Lighting	20300010- Mokelumne Hill Lighting	20400010- Murphys Lighting	20500010- Andreas Lighting	20600010- Valley Springs lighting	20700010- West Point Lighting	21000010- CSA9- Sunrise Point	21100010- CSA1- Rancho Calaveras	21120010- CSA12- Golden Hills	21150010 PRD1- Woodgate/In dian Creek
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	40	59	656	67	56	12	22	2,897	345	130
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	495	510	597	683	503	526	510	636	346	236
8 10100060-Treasurer Tax Collicetor	0	0	0	0	0	0	0	0	0	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	0	0	0	0	0	0	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	3	4	16	14	3	2	1	25	35	0
Total Current Allocations	538	574	1,269	764	561	541	533	3,557	725	365
Less: Prior Year Allocations	422	424	1,064	670	412	419	398	1,902	228	33
Carry-Forward	116	150	204	93	149	122	135	1,655	498	332
Proposed Costs	\$653	\$724	\$1,473	\$857	\$711	\$663	\$668	\$5,213	\$1,223	\$698

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Department	21200010- CSA 2-Bar XX	21400010- CSA4- Diamond XX	21800010- CSA8-Spring Hills	21810010- CSD 1 Lynn Park	21820010- CSD 2 CC/Rocky Road	21830010- CSD 3 Cent Flat	21840010 CSD 4 Circle XX	21860010 CSD 6 Mountain Ranch	21870010 CSD 7 Appaloosa	21880010 CSD 8 Saddle Creek
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	235	928	361	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	424	393	589	0	0	0	0	0	0	0
8 10100060-Treasurer Tax Collector	48	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	428	545	0	0	0	156	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	15	16	36	0	0	0	0	0	0	0
Total Current Allocations	722	1,337	986	428	545	0	0	0	156	0
Less: Prior Year Allocations	302	1,112	285	113	1,653	85	887	0	557	3,800
Carry-Forward	420	225	701	315	(1,108)	(85)	(887)	0	(402)	(3,800)
Proposed Costs	\$1,143	\$1,562	\$1,687	\$744	\$(563)	\$(85)	\$(887)	\$0	\$(246)	\$(3,800)

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Department	21890010 CSD 9 Middle River	21900010-Air Pollution Control	22010010- Central Calaveras Fire &	22020010- Foothill Fire	22030010 FHJL JPA	22040010 Calaveras Consol. Fire	22100010- Altaville Melones Fire	22200010 Copper Fire	22300010- Jenny Lind Fire	22400010- Mokelumne Hill Fire
1 Building Depreciation	\$0	\$514	\$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	790	0	0	0	0	0	0	0	0
4 10100200-Utilities	0	171	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	0	2,059	0	0	0	0	0	0	0	0
6 10100021-Human Resources	0	1,906	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	0	3,391	7,500	401	10,972	39	6,566	13,493	385	4,414
8 10100060-Treasurer Tax Collector	0	2,298	453	0	798	0	369	798	0	381
9 10100070-Technology Services	0	2,870	0	0	0	0	0	0	0	0
10 10100080-County Counsel	39	584	39	0	0	0	0	1,168	0	0
11 10100150-Insurance	0	1,850	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	0	366	0	0	0	0	0	0	0	0
Total Current Allocations	39	16,798	7,992	401	11,769	39	6,935	15,458	385	4,795
Less: Prior Year Allocations	151	14,731	10,587	218	17,563	201	7,096	19,409	203	5,273
Carry-Forward	(112)	2,067	(2,595)	182	(5,794)	(162)	(161)	(3,951)	182	(478)
Proposed Costs	\$(73)	\$18,865	\$5,397	\$583	\$5,976	\$(122)	\$6,774	\$11,508	\$567	\$4,317

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Department	22500010- Murphys Fire	22700010- San Andreas Fire	22800010- West Point Fire	22900010- Ebbets Pass Fire	23100010- Altaville Cemetery	23200010- Copperopolis Cemetery	23300010- Mokelumne Hill Cemetery	23400010- Murphys Cemetery	23500010- Railroad Flat Cemetery	23600010- San Andreas 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	10,712	7,390	7,430	8,725	2,175	471	730	1,814	503	1,029
8 10100060-Treasurer Tax Collector	1,405	345	191	1,917	179	60	60	572	60	131
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	0	1,012	0	0	78	506	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	12,118	7,736	7,620	11,655	2,354	531	868	2,892	562	1,160
Less: Prior Year Allocations	12,694	8,759	7,819	44,759	3,390	383	714	2,195	384	1,685
Carry-Forward	(577)	(1,023)	(199)	(33,104)	(1,036)	148	154	697	178	(525)
Proposed Costs	\$11,541	\$6,712	\$7,421	\$(21,449)	\$1,318	\$678	\$1,021	\$3,589	\$740	\$634

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Department	23700010- SA Cemetery- Treat Estate	23800010- Valecito Cemetery	23900010- West Point Cemetery	24100010- Calaveras Public Utility District	24200010- Union Public Utility Dist	24300010- Valley Springs Public Utility	24400010- Calaveras Public Power Agency	25200010- Mokelumne Hill Sanitary	25300010- Murphys Sanitary	25400010- San Andreas Sanitary
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	0	0	0	0	0	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	0	0	0	0	0	0	0	0	0	0
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	0	503	1,422	0	0	0	2,105	0	0	0
8 10100060-Treasurer Tax Collector	0	24	48	0	0	0	1,155	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	973	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	526	1,469	0	0	0	3,260	0	973	0
Less: Prior Year Allocations	0	452	1,287	643	644	673	21,123	129	625	322
Carry-Forward	0	75	182	(643)	(644)	(673)	(17,863)	(129)	348	(322)
Proposed Costs	\$0	\$601	\$1,651	\$(643)	\$(644)	\$(673)	\$(14,603)	\$(129)	\$1,321	\$(322)

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Department	26100010- Angels Veterans	26200010- Eberts Pass Veterans	26300010- Jenny Lind Veterans	26400010- Mokelumne Hill Veterans	26500010- San Andreas Veterans	26600010- West Point Veterans	2710010 Calaveras Co Water Dist	27200010- Mark Twain Hospital	27300010-S A Recreation & Parks	28010010- CSD 5 Wallace Admin
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	471	942	3,149	2,482	173	903	0	0	2,631	0
8 10100060-Treasurer Tax Collector	12	774	1,084	274	0	107	0	0	524	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	78	78	1,908	0	0	0	0	779	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	483	1,794	4,311	4,663	173	1,010	0	0	3,934	0
Less: Prior Year Allocations	766	1,768	8,700	2,848	169	574	6,359	0	8,453	0
Carry-Forward	(283)	26	(4,389)	1,815	3	436	(6,359)	0	(4,519)	0
Proposed Costs	\$200	\$1,820	\$(78)	\$6,479	\$176	\$1,447	\$(6,359)	\$0	\$(586)	\$0

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Department	28020010- CSD5 Wallace Water Capital	28030010- CSD 5 Wallace Sewer	28040010- CSD 5 Wallace Architect	28050010- CSD 5 Wallace Developer	42600010- Moke Hill 73 Sewer Rev	47300010- Cusd Geo Bond	47700010- Cal Pub Utility Dist Bond	47900010- San Joaquin Delta Comm Coll	47910010- Yosemite Comm College	47980010- Vallecito School 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	0	0	0	0	0	0	0	0	0	0
8 10100060-Treasurer Tax Collicetor	0	0	0	0	0	0	0	0	0	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	0	0	0	0	0	0	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	0	0	0	0	0	0	0	0
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Department	49670010- Greenhorn Creek Reassmt	54130000- Courts	54200000 Inmate Welfare	54340000 Sheriff Civil Fees	54390000 Electronic Fingerprint Fee	54800000 DNA Identification	54830040 City of Angels	55030000 Sheriff's Off Warr System	55260000 DUIRR Program	55800000 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	2,884	0	0	0	0	0	0	0	0
4 10100200-Utilities	0	968	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	0	0	128	0	0	0	0	0	0	38
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	0	0	1,751	0	0	0	0	0	31	106
8 10100060-Treasurer Tax Collector	0	0	0	0	0	0	0	0	0	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	0	0	0	0	0	0	0	0
11 10100150-Insurance	0	0	0	0	0	46	0	0	0	24
12 10100260-Grand Jury	0	0	16	0	0	0	0	0	0	3
Total Current Allocations	0	3,852	1,895	0	0	46	0	0	31	171
Less: Prior Year Allocations	0	1,421	2,543	0	320	0	0	25	314	44
Carry-Forward	0	2,431	(648)	0	(320)	0	0	(25)	(283)	127
Proposed Costs	\$0	\$6,283	\$1,247	\$0	\$(320)	\$46	\$0	\$(25)	\$(251)	\$297

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Department	56000000 MCCR Fund	58100061 HH Services Account	61000010 Council of Govts (COG)	61100010 Transportatio n Dev Act	61200010 State Transi t Asst	61400010 Region Surface Tms Prg	61500010 PTMISEA	Central Sierra Child Support	Other	2nd Allocation Orphans
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49,892	\$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	37,871	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	7,770	0
5 10100020-Administrative Office	0	0	189	0	0	0	0	0	455	0
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	2,050	0	163	0	0	0	0	0	0	0
8 10100060-Treasurer Tax Collocetor	1,393	0	298	167	60	12	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	1,012	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	3,120	0
12 10100260-Grand Jury	0	0	0	0	0	0	0	0	3,242	0
Total Current Allocations	3,443	0	650	167	60	12	0	0	103,362	0
Less: Prior Year Allocations	0	0	9,554	1,267	1,472	0	2,122	197	(9,446)	0
Carry-Forward	0	0	(8,904)	(1,100)	(1,413)	0	(2,122)	(197)	112,808	0
Proposed Costs	\$3,443	\$0	\$(8,255)	\$(934)	\$(1,353)	\$12	\$(2,122)	\$(197)	\$216,170	\$0

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Department	Total
1 Building Depreciation	\$1,987,099
2 Equipment Depreciation	517,854
3 10100110-Facilities	956,979
4 10100200-Utilities	529,275
5 10100020-Administrative Office	478,084
6 10100021-Human Resources	576,068
7 10100030-Auditor Controller	631,111
8 10100060-Treasurer Tax Collector	133,600
9 10100070-Technology Services	1,520,487
10 10100080-County Counsel	930,956
11 10100150-Insurance	1,969,994
12 10100260-Grand Jury	57,262
Total Current Allocations	<u>10,288,770</u>
Less: Prior Year Allocations	<u>8,125,885</u>
Carry-Forward	<u>1,639,120</u>
Proposed Costs	<u><u>\$11,927,890</u></u>