



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Calaveras
San Andreas, California**

**Date:
Filing Ref:**

**June 24, 2024
CAL25**

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 **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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. Treasurer Tax Collector |
| 3. Utilities | 8. Technology Services |
| 4. Administrative Office | 9. County Counsel |
| 5. Human Resources | 10. Insurance |

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 2024-25 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF CALAVERAS

BY Original signed by

Kathy Gomes

Name
Auditor Controller

Title
06-25-2024

Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division
06-25-2024

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 2024-2025

Actual FY 2022/2023
 1/19/2024

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	\$19,537	\$0	\$7,158	\$0	\$4,184	\$0	\$1,557	\$0	\$1,417	\$589
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	30,034	(1,427)	39,818	1,128	16,732	0	2,965	0	3,466	1,442
4 10100200-Utilities	2,164	0	4,081	0	2,386	0	515	0	808	336
5 10100020-Administrative Office	5,032	(146)	13,374	7,450	5,819	8,414	4,694	2,106	197	0
6 10100021-Human Resources	4,802	0	15,548	0	4,503	0	2,195	0	0	0
7 10100030-Auditor Controller	3,756	10,131	8,855	1,239	5,531	5,581	2,050	377	1,543	0
8 10100060-Treasurer Tax Collector	0	9,834	54	0	690	3,314	0	0	0	0
9 10100070-Technology Services	15,061	0	85,130	1,745	118,762	0	24,120	0	1,858	0
10 10100080-County Counsel	186,298	0	6,025	0	4,001	0	0	0	0	0
11 10100150-Insurance	19,563	0	28,604	0	4,675	0	5,182	0	58	0
12 10100260-Grand Jury	376	64	1,040	(5)	323	883	235	221	21	0
Total Current Allocations	286,623	18,456	209,686	11,557	167,606	18,192	43,514	2,704	9,368	2,368
Less: Prior Year Allocations	287,433	12,114	197,057	17,053	189,957	12,436	41,133	1,790	46,713	1,621
Carry-Forward	(810)	6,341	12,629	(5,496)	(22,351)	5,756	2,381	914	(37,346)	747
Proposed Costs	\$285,813	\$24,797	\$222,315	\$6,061	\$145,255	\$23,949	\$45,896	\$3,618	\$(27,978)	\$3,114

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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	\$0	\$1,123	\$1,229	\$5,945	\$0	\$56,963	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	11,775	9,502	43,725	0	76,073	0	0	0
4 10100200-Utilities	0	1,386	641	701	20,001	0	99,130	0	0	0
5 10100020-Administrative Office	3,138	1,148	4,005	2,835	26,918	4,649	131,310	8,375	4,355	17,655
6 10100021-Human Resources	3,583	2,877	0	3,955	23,968	0	82,039	0	0	0
7 10100030-Auditor Controller	4,468	2,568	2,289	5,857	17,019	2,297	41,902	5,232	3,651	610
8 10100060-Treasurer Tax Collector	81	135	0	4,017	446	81	2,300	0	0	0
9 10100070-Technology Services	5,990	8,710	43,772	35,817	122,768	0	725,382	2,965	0	0
10 10100080-County Counsel	0	0	0	1,365	11,908	424	114,612	0	0	0
11 10100150-Insurance	3,006	1,830	388	5,169	61,019	9,425	857,377	10,586	13,342	0
12 10100260-Grand Jury	223	90	27	207	1,628	488	5,844	485	457	82
Total Current Allocations	20,489	18,744	64,018	70,655	335,346	17,364	2,192,933	27,644	21,806	18,347
Less: Prior Year Allocations	5,445	27,436	4,773	63,503	249,134	9,376	2,371,435	17,883	17,635	1,475
Carry-Forward	15,043	(8,692)	59,246	7,152	86,213	7,988	(178,502)	9,761	4,170	16,872
Proposed Costs	\$35,532	\$10,053	\$123,264	\$77,807	\$421,559	\$25,352	\$2,014,430	\$37,405	\$25,976	\$35,219

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Department	10100327 SLESF Sheriff	10100330- Dispatch	10100351 CalEMA- Operations	10100381 SLESF Jail	10100382 Booking Fees- Operating	10100340- Probation	10100350- Calaveras Narco Enforce Unit	10100352 CCSO Regulatory	10100360- Marine Safety	10100380- Jail
1 Building Depreciation	\$0	\$3,904	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$112,297
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	0	0	0	31,802	0	0	4,687	396,792
4 10100200-Utilities	0	4,010	0	0	0	7,547	0	0	0	490,865
5 10100020-Administrative Office	1,488	13,890	617	1,984	0	19,783	1,863	928	13,767	45,780
6 10100021-Human Resources	0	15,497	0	0	0	23,698	1,794	0	0	46,613
7 10100030-Auditor Controller	4,372	8,144	471	111	0	16,923	1,315	3,123	3,673	23,860
8 10100060-Treasurer Tax Collector	0	284	0	0	0	906	0	0	95	974
9 10100070-Technology Services	0	(12,572)	0	0	0	91,920	2,893	0	0	11,089
10 10100080-County Counsel	0	0	0	0	0	3,530	0	0	0	0
11 10100150-Insurance	0	55,118	1,766	0	0	83,904	3,299	2,413	5,371	273,760
12 10100260-Grand Jury	156	1,064	65	11	0	1,364	135	97	264	3,441
Total Current Allocations	6,016	89,340	2,919	2,106	0	281,377	11,300	6,562	27,856	1,405,471
Less: Prior Year Allocations	8,265	70,141	522	236	23	286,156	11,907	4,027	38,785	2,682,754
Carry-Forward	(2,249)	19,199	2,397	1,871	(23)	(4,779)	(608)	2,535	(10,930)	(1,277,283)
Proposed Costs	\$3,767	\$108,538	\$5,316	\$3,977	\$(23)	\$276,598	\$10,692	\$9,097	\$16,926	\$128,188

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Department	10100410- Cal Met	10100420- Agriculture	10100430- Planning	10100440- Recorder	10100450- Coroner	10100451- Public Administrator	10100470- Office Emg Svc	10100480- Animal Control	10100490- Child Abuse Vertical Prosecution	10100510 Day Reporting Center (DRC)
1 Building Depreciation	\$0	\$0	\$6,886	\$1,845	\$0	\$0	\$11,836	\$10,872	\$0	\$5,232
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	28,290	25,757	11,009	0	0	9,783	28,272	0	31,967
4 10100200-Utilities	0	10,279	2,279	1,052	0	0	1,311	12,554	0	5,374
5 10100020-Administrative Office	289	6,384	7,805	4,373	2,661	38	42,035	9,887	0	10,668
6 10100021-Human Resources	897	8,922	11,179	1,794	939	0	4,966	8,597	0	0
7 10100030-Auditor Controller	0	8,620	15,425	39,084	3,078	25	5,003	19,152	0	6,999
8 10100060-Treasurer Tax Collector	0	2,286	10,524	34,169	0	0	243	11,106	0	27
9 10100070-Technology Services	1,446	31,271	32,864	17,421	3,868	0	81,700	38,065	0	24,191
10 10100080-County Counsel	0	15,721	111,600	4,989	5,272	0	7,154	42,174	0	282
11 10100150-Insurance	182	49,186	27,285	8,814	2,084	154	6,270	185,676	0	5,776
12 10100260-Grand Jury	0	488	576	398	249	4	339	533	0	1,120
Total Current Allocations	2,815	161,446	252,179	124,948	18,151	220	170,642	366,889	0	91,638
Less: Prior Year Allocations	28,906	116,816	255,504	199,795	12,685	869	131,464	236,217	4,251	84,547
Carry-Forward	(26,091)	44,630	(3,325)	(74,847)	5,466	(649)	39,178	130,672	(4,251)	7,091
Proposed Costs	\$(23,276)	\$206,075	\$248,855	\$50,101	\$23,617	\$(429)	\$209,819	\$497,560	\$(4,251)	\$98,728

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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	\$1,002	\$3,871	\$9,745	\$2,068	\$21,788	\$0	\$0	\$74,025	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	1,740	22,279	31,114	1,709	93,756	0	0	22,074	0	0
4 10100200-Utilities	332	1,281	3,225	229	45,827	0	0	47,318	0	0
5 10100020-Administrative Office	2,304	4,700	18,840	1,410	6,817	718	0	547	16,738	2,446
6 10100021-Human Resources	2,131	7,657	21,240	1,340	9,646	1,318	0	538	0	0
7 10100030-Auditor Controller	9,142	13,966	47,204	1,413	23,136	1,595	0	1,122	3,584	277
8 10100060-Treasurer Tax Collector	6,912	8,414	40,526	14	5,330	27	0	257	54	68
9 10100070-Technology Services	1,889	39,748	109,012	6,272	89,824	1,446	0	868	0	0
10 10100080-County Counsel	0	13,132	32,619	7,437	612	0	0	0	0	0
11 10100150-Insurance	4,586	10,863	160,738	3,459	24,700	1,972	709	1,047	0	0
12 10100260-Grand Jury	181	323	1,332	118	564	45	0	39	1,757	257
Total Current Allocations	30,220	126,234	475,595	25,468	322,000	7,122	709	147,836	22,133	3,047
Less: Prior Year Allocations	29,526	131,148	423,996	20,393	367,206	6,453	3,154	120,472	55,127	13,105
Carry-Forward	694	(4,914)	51,599	5,075	(45,206)	669	(2,445)	27,364	(32,993)	(10,058)
Proposed Costs	\$30,914	\$121,321	\$527,194	\$30,543	\$276,794	\$7,790	\$(1,736)	\$175,200	\$(10,860)	\$(7,010)

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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 Svc	10200760- Road Department	10200780 Public Works Eng	10240010- Public Access Television
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$4,868	\$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	16,621	0	24,365	0	0
4 10100200-Utilities	0	0	0	0	0	5,001	0	12,926	0	4,370
5 10100020-Administrative Office	1,126	2,337	294	125	0	16,164	1,042	115,088	5,311	1,709
6 10100021-Human Resources	0	0	0	0	0	21,580	0	52,167	0	2,005
7 10100030-Auditor Controller	2,981	1,836	887	207	33	10,201	3,040	45,883	6,551	3,400
8 10100060-Treasurer Tax Collector	23,781	122	135	27	14	1,758	2,137	2,827	257	365
9 10100070-Technology Services	2,831	0	0	0	0	113,947	0	74,540	(11,693)	2,893
10 10100080-County Counsel	31,630	0	0	0	0	21,605	0	0	0	0
11 10100150-Insurance	1,298	1,239	248	83	0	307,344	0	246,502	16,770	8,852
12 10100260-Grand Jury	118	48	31	13	0	969	109	7,913	557	119
Total Current Allocations	63,765	5,582	1,595	455	47	520,057	6,329	582,212	17,753	23,713
Less: Prior Year Allocations	34,169	3,830	1,425	367	128	389,476	6,715	581,314	34,120	17,517
Carry-Forward	29,596	1,752	170	89	(81)	130,582	(386)	898	(16,367)	6,196
Proposed Costs	\$93,362	\$7,333	\$1,765	\$544	\$(34)	\$650,639	\$5,943	\$583,110	\$1,386	\$29,909

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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	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	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	0	28,702	0	0	0	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	0	29	270	158,122	168	16,637	0	37,508	1,138	11,532
6 10100021-Human Resources	0	0	0	132,532	0	(37,630)	0	0	0	0
7 10100030-Auditor Controller	277	411	1,320	110,408	843	10,408	0	2,264	133	355
8 10100060-Treasurer Tax Collector	271	325	189	5,086	135	54	0	14	0	0
9 10100070-Technology Services	0	0	0	274,681	0	99,175	0	0	0	0
10 10100080-County Counsel	0	0	0	156,883	0	0	0	0	0	0
11 10100150-Insurance	0	0	0	223,338	440	36,005	0	0	0	0
12 10100260-Grand Jury	0	3	28	12,959	18	1,344	0	0	119	1,210
Total Current Allocations	548	768	1,808	1,102,713	1,604	125,993	0	39,785	1,391	13,097
Less: Prior Year Allocations	2,557	1,254	4,443	899,082	1,051	150,040	2,484	23,644	1,348	11,084
Carry-Forward	(2,008)	(487)	(2,635)	203,631	553	(24,048)	(2,484)	16,141	43	2,013
Proposed Costs	\$(1,460)	\$281	\$(827)	\$1,306,344	\$2,157	\$101,945	\$(2,484)	\$55,926	\$1,434	\$15,110

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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	\$10,464	\$8,026	\$0	\$0	\$12,911	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	8,365	0	89,206	(9,211)	0	0	10,671	0	0
4 10100200-Utilities	0	0	0	15,366	5,841	0	0	1,430	0	0
5 10100020-Administrative Office	276	43,158	5,819	83,761	12,791	986	632	209	320	3,477
6 10100021-Human Resources	0	46,180	8,024	76,526	10,040	0	0	0	0	0
7 10100030-Auditor Controller	111	26,097	6,777	74,421	15,790	1,664	222	632	166	2,918
8 10100060-Treasurer Tax Collector	0	1,961	433	1,934	4,531	0	0	176	27	1,583
9 10100070-Technology Services	0	178,273	22,576	234,440	37,096	0	0	0	0	0
10 10100080-County Counsel	0	1,647	847	6,025	0	0	0	2,965	0	0
11 10100150-Insurance	0	81,167	12,363	232,920	11,604	0	0	0	0	0
12 10100260-Grand Jury	29	2,487	471	7,016	892	104	66	22	11	365
Total Current Allocations	416	389,334	57,309	832,080	97,401	2,754	921	29,017	524	8,343
Less: Prior Year Allocations	0	379,489	47,603	735,482	126,053	2,069	812	14,077	191	0
Carry-Forward	0	9,845	9,707	96,599	(28,652)	685	108	14,940	333	0
Proposed Costs	\$416	\$399,179	\$67,016	\$928,679	\$68,748	\$3,439	\$1,029	\$43,958	\$857	\$8,343

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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	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	0	0	(309)	0	781	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	1,951	36	3,320	37	25,024	7,472	61,062	0	34	39
6 10100021-Human Resources	0	0	4,575	0	2,687	0	20,826	0	0	0
7 10100030-Auditor Controller	4,461	200	3,137	477	5,796	854	27,926	5,581	621	632
8 10100060-Treasurer Tax Collector	338	0	487	14	1,488	243	7,237	1,258	0	0
9 10100070-Technology Services	0	0	12,578	0	3,868	0	81,898	0	0	0
10 10100080-County Counsel	4,519	0	0	282	4,519	0	46,975	0	0	0
11 10100150-Insurance	0	0	4,351	0	3,760	0	260,484	0	0	0
12 10100260-Grand Jury	205	4	288	4	314	391	3,850	0	4	4
Total Current Allocations	11,474	240	28,736	814	47,146	8,961	511,037	6,839	659	675
Less: Prior Year Allocations	4,837	378	17,986	3,263	12,603	5,345	368,586	7,422	671	659
Carry-Forward	6,637	(138)	10,750	(2,449)	34,543	3,615	142,451	(583)	(12)	16
Proposed Costs	\$18,111	\$102	\$39,486	\$(1,635)	\$81,689	\$12,576	\$653,488	\$6,256	\$647	\$691

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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	132	197	22	23	10	85	24	3	2	119
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	843	843	621	688	632	610	322	300	244	366
8 10100060-Treasurer Tax Collector	0	0	0	0	0	0	0	0	0	27
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	14	21	2	2	1	9	2	0	0	12
Total Current Allocations	990	1,061	646	714	643	705	348	303	246	524
Less: Prior Year Allocations	963	852	648	728	648	1,895	370	244	129	407
Carry-Forward	27	209	(2)	(15)	(5)	(1,190)	(23)	59	117	117
Proposed Costs	\$1,016	\$1,269	\$644	\$699	\$639	\$(486)	\$325	\$362	\$364	\$642

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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	\$1,489
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	2,586
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	493
5 10100020-Administrative Office	1,007	8	88	1,163	19	335	528	8,244	77	1,196
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	1,318
7 10100030-Auditor Controller	355	655	144	144	144	166	355	144	144	5,535
8 10100060-Treasurer Tax Collector	0	0	0	0	0	0	0	0	0	2,354
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	6,331
10 10100080-County Counsel	0	0	0	1,836	0	0	1,318	0	1,177	282
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	2,091
12 10100260-Grand Jury	106	1	9	122	2	35	55	865	8	95
Total Current Allocations	1,468	663	241	3,265	165	537	2,256	9,253	1,406	23,771
Less: Prior Year Allocations	1,010	717	4,424	1,428	156	561	12,000	7,853	214	22,936
Carry-Forward	457	(54)	(4,182)	1,837	9	(24)	(9,743)	1,400	1,192	835
Proposed Costs	\$1,925	\$609	\$(3,941)	\$5,102	\$174	\$513	\$(7,487)	\$10,654	\$2,598	\$24,606

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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	5,980	0	12,413	0	3,948	10,690	0	1,657	26,455	4,912
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	8,510	0	12,269	311	8,398	18,216	0	4,300	18,544	14,869
8 10100060-Treasurer Tax Collector	812	0	1,366	298	325	1,042	0	176	1,001	338
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	0	1,506	0	894	0	282	282	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	628	0	1,303	0	414	1,122	0	174	2,777	516
Total Current Allocations	15,929	0	27,351	2,114	13,085	31,964	0	6,590	49,060	20,635
Less: Prior Year Allocations	14,882	503	23,748	573	14,415	30,615	503	6,312	24,542	18,261
Carry-Forward	1,046	(503)	3,603	1,541	(1,330)	1,349	(503)	277	24,518	2,375
Proposed Costs	\$16,975	\$(503)	\$30,954	\$3,656	\$11,755	\$33,314	\$(503)	\$6,867	\$73,577	\$23,010

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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	5,513	31,880	898	21	127	197	5	174	0	44
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	9,544	18,443	4,434	527	1,127	2,247	507	1,297	67	636
8 10100060-Treasurer Tax Collector	108	8,928	203	0	41	149	41	162	0	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	753	0	0	188	0	0	941	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	579	3,346	94	2	13	21	1	18	0	5
Total Current Allocations	15,744	63,350	5,629	550	1,496	2,614	554	2,593	67	685
Less: Prior Year Allocations	13,421	47,118	4,940	651	1,417	2,711	550	1,631	65	755
Carry-Forward	2,323	16,233	689	(101)	78	(98)	4	962	1	(70)
Proposed Costs	\$18,067	\$79,583	\$6,318	\$449	\$1,574	\$2,516	\$558	\$3,554	\$68	\$615

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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	532	834	900	830	29,311	170	871	504	507	460
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	2,670	411	522	399	2,674	422	411	588	411	799
8 10100060-Treasurer Tax Collector	68	0	0	0	1,150	0	0	0	0	433
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	2,636	0	0	0	0	8,802	0	0	0	3,201
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	56	88	94	87	3,077	18	91	53	53	48
Total Current Allocations	5,961	1,332	1,516	1,317	36,212	9,411	1,373	1,144	970	4,941
Less: Prior Year Allocations	4,033	1,189	1,387	1,177	18,966	595	1,386	1,091	4,827	1,062
Carry-Forward	1,928	143	129	140	17,245	8,816	(14)	54	(3,856)	3,879
Proposed Costs	\$7,890	\$1,475	\$1,644	\$1,457	\$53,457	\$18,227	\$1,359	\$1,198	\$(2,886)	\$8,820

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Department	26300010- Jenny Lind Veterans	26400010- Mokelumne Hill Vererans	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	651	305	12	39	9,244	8,101	485	0	1,052	0
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	4,089	2,819	222	1,349	577	411	3,780	0	122	44
8 10100060-Treasurer Tax Collector	1,136	325	0	189	0	0	812	0	0	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	2,871	47	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	68	32	1	4	970	850	51	0	110	0
Total Current Allocations	8,815	3,527	235	1,582	10,791	9,362	5,127	0	1,284	44
Less: Prior Year Allocations	6,393	3,485	225	1,500	8,094	7,550	5,151	46	119	46
Carry-Forward	2,422	42	10	82	2,697	1,812	(24)	(46)	1,165	(1)
Proposed Costs	\$11,237	\$3,569	\$245	\$1,664	\$13,488	\$11,173	\$5,103	\$(46)	\$2,450	\$43

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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	6,727	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	3,048	0	0	0
5 10100020-Administrative Office	1,396	3,525	8,742	7,669	14	0	0	0	0	1,881
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	377	1,021	788	377	55	0	0	0	399	688
8 10100060-Treasurer Tax Collector	203	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	147	370	918	805	1	0	0	0	0	1
Total Current Allocations	2,123	4,916	10,447	8,851	71	0	9,775	0	400	2,570
Less: Prior Year Allocations	1,954	5,079	8,722	7,095	383	4,580	6,553	3,153	1,571	664
Carry-Forward	169	(162)	1,725	1,757	(312)	(4,580)	3,222	(3,153)	(1,171)	1,906
Proposed Costs	\$2,292	\$4,754	\$12,172	\$10,608	\$(241)	\$(4,580)	\$12,998	\$(3,153)	\$(771)	\$4,476

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Department	54690000- Sheriff - Narcotics Seizure	54800000 DNA Identification	55030000 Sheriff's Off Warr System	55280000 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	259	0	0	0	46	375	0	5,417	3,146	3,246
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	999	688	155	0	788	(1,539)	943	(7,472)	(702)	155
8 10100060-Treasurer Tax Collector	108	27	0	0	0	0	703	(3,601)	162	54
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	27	0	0	0	5	39	0	569	330	341
Total Current Allocations	1,393	715	155	0	839	(1,124)	1,647	(5,088)	2,936	3,796
Less: Prior Year Allocations	1,644	927	183	23	761	357	1,324	(2,586)	7,549	2,072
Carry-Forward	(251)	(212)	(28)	(23)	78	(1,481)	323	(2,502)	(4,613)	1,724
Proposed Costs	\$1,141	\$503	\$128	\$(23)	\$917	\$(2,605)	\$1,969	\$(7,590)	\$(1,677)	\$5,520

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Department	61400010 Region Surface Trms Prg	61500010 PTMISEA	62000010 Transit JPA	Other	10100600 Code Compliance	50220010 Mountain Country EMS	42800010 Moke Hill Sanitary	10109000 Cannabis	10170010- Equip Service	10210010- Transit Services
1 Building Depreciation	\$0	\$0	\$0	\$24,182	\$1,730	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	0	82,877	3,005	0	0	0	0	0
4 10100200-Utilities	0	0	0	2,529	573	0	0	0	0	0
5 10100020-Administrative Office	1,826	221	8,704	1,875	0	1,524	0	0	0	0
6 10100021-Human Resources	0	0	0	0	42	0	0	0	0	0
7 10100030-Auditor Controller	122	67	705	0	0	510	78	0	0	0
8 10100060-Treasurer Tax Collector	14	0	2,002	0	0	54	0	0	0	0
9 10100070-Technology Services	0	0	0	0	(6,190)	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	35,088	0	0	0	0	0	0
12 10100260-Grand Jury	192	23	914	0	0	160	0	0	0	0
Total Current Allocations	2,153	311	12,324	146,552	(840)	2,249	78	0	0	0
Less: Prior Year Allocations	4,572	116	5,113	145,391	43,921	0	0	19,848	44,399	179
Carry-Forward	(2,419)	195	7,211	1,161	(44,761)	0	0	(19,848)	(44,399)	(179)
Proposed Costs	\$(265)	\$506	\$19,535	\$147,713	\$(45,601)	\$2,249	\$78	\$(19,848)	\$(44,399)	\$(179)

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Department	10900200 CDBG Revolving Loan	10900300 Housing New Const RLF	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$428,745
2 Equipment Depreciation	0	0	0	0
3 10100110-Facilities	0	0	0	1,240,653
4 10100200-Utilities	0	0	0	817,210
5 10100020-Administrative Office	0	0	0	1,331,962
6 10100021-Human Resources	0	0	0	653,111
7 10100030-Auditor Controller	0	0	0	925,122
8 10100060-Treasurer Tax Collector	0	0	0	223,583
9 10100070-Technology Services	0	0	0	2,892,537
10 10100080-County Counsel	0	0	0	874,069
11 10100150-Insurance	0	0	0	3,425,303
12 10100260-Grand Jury	0	0	0	92,664
Total Current Allocations	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,904,961</u>
Less: Prior Year Allocations	4,352	23	0	13,467,464
Carry-Forward	(4,352)	(23)	0	(573,588)
Proposed Costs	<u>\$(4,352)</u>	<u>\$(23)</u>	<u>\$0</u>	<u>\$12,331,373</u>