



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Calaveras
San Andreas, California**

**Date: March 1, 2022
Filing Ref: CAL23**

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 **2022-23**. 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 **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|-----------------------------|------------------------|
| 1. Employee Fringe Benefits | 6. Auditor-Controller |
| 2. Facilities | 7. Technology Services |
| 3. Utilities | 8. County Counsel |
| 4. Administrative Office | 9. Insurance |
| 5. Human Resources | |

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 2022-23 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF CALAVERAS

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Sandeep Singh

Kathy Gomes

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

Name

Auditor-Controller

Title

03-03-2022

03-04-2022

Date

Date

**Negotiated by Alex Tran
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment: Summary Schedule

County of Calaveras, CA
2 CFR Part 200 Cost Allocation Plan FY 2022-23

Actual FY 2020/2021
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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	\$7,472	\$0	\$2,088	\$0	\$844	\$0	\$3,176	\$0	\$44,394	\$175
2 Equipment Depreciation	0	0	13,140	12,977	97,254	0	0	0	0	0
3 10100110-Facilities	19,861	0	31,686	2,827	12,493	0	15,565	0	499	1,222
4 10100200-Utilities	1,376	0	2,685	0	2,999	0	1,071	0	92	224
5 10100020-Administrative Office	2,425	243	6,693	2	8,535	3,866	1,775	1,541	209	0
6 10100021-Human Resources	3,608	0	21,783	0	4,324	0	1,560	0	0	0
7 10100030-Auditor Controller	1,289	7,803	5,352	1,193	5,360	6,155	1,094	92	1,398	0
8 10100060-Treasurer Tax Collector	0	4,043	65	0	421	2,018	0	0	0	0
9 10100070-Technology Services	5,685	0	69,260	0	51,137	0	11,957	0	0	0
10 10100080-County Counsel	224,541	0	18,168	0	2,233	0	0	0	0	0
11 10100150-Insurance	20,936	0	25,478	55	4,079	0	4,756	0	100	0
12 10100260-Grand Jury	241	25	659	0	278	397	179	158	21	0
Total Current Allocations	287,433	12,114	197,057	17,053	189,957	12,436	41,133	1,790	46,713	1,621
Less: Prior Year Allocations	456,863	6,507	193,308	21,139	77,383	10,762	31,095	1,679	25,159	1,997
Carry-Forward	(169,430)	5,607	3,749	(4,086)	112,575	1,674	10,038	111	21,554	(376)
Proposed Costs	\$118,002	\$17,721	\$200,806	\$12,967	\$302,532	\$14,110	\$51,171	\$1,902	\$68,268	\$1,245

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Department	10100190 Veteran Services	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
1 Building Depreciation	\$0	\$423	\$324	\$0	\$363	\$16,202	\$0	\$49,202	\$0	\$0
2 Equipment Depreciation	0	0	0	0	6,215	4,390	0	649,933	0	0
3 10100110-Facilities	0	0	2,269	0	2,543	36,938	0	76,679	0	0
4 10100200-Utilities	0	0	417	0	467	3,522	0	39,065	0	0
5 10100020-Administrative Office	1,213	1,105	167	0	1,093	16,550	4,373	135,285	3,726	4,094
6 10100021-Human Resources	0	3,940	0	0	2,961	16,161	0	56,983	0	0
7 10100030-Auditor Controller	2,797	3,241	1,318	0	7,750	11,267	2,174	35,806	5,144	3,769
8 10100060-Treasurer Tax Collector	24	57	8	0	3,590	57	32	818	0	0
9 10100070-Technology Services	0	13,525	0	0	34,301	96,829	0	592,335	0	0
10 10100080-County Counsel	0	0	0	0	832	569	2,058	76,569	0	0
11 10100150-Insurance	1,411	5,042	252	0	3,280	45,378	290	654,296	8,631	9,352
12 10100260-Grand Jury	0	104	17	0	109	1,271	449	4,464	382	420
Total Current Allocations	5,445	27,436	4,773	0	63,503	249,134	9,376	2,371,435	17,883	17,635
Less: Prior Year Allocations	0	35,749	12,113	0	45,385	219,977	6,451	1,800,792	16,664	15,154
Carry-Forward	0	(8,312)	(7,341)	0	18,118	29,157	2,925	570,643	1,219	2,481
Proposed Costs	\$5,445	\$19,124	\$(2,568)	\$0	\$81,621	\$278,290	\$12,300	\$2,942,078	\$19,102	\$20,116

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Department	10100326 AB443- Operating	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
1 Building Depreciation	\$0	\$0	\$1,364	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	6,533	0	0	0	12,153	3,287	0	24,080
3 10100110-Facilities	0	0	0	0	0	0	28,847	0	0	3,520
4 10100200-Utilities	0	0	2,678	0	0	0	2,943	0	0	0
5 10100020-Administrative Office	705	2,913	8,339	146	100	0	25,232	1,064	662	2,077
6 10100021-Human Resources	0	0	16,976	0	0	0	19,360	1,814	0	1,209
7 10100030-Auditor Controller	698	5,252	6,733	120	126	23	15,867	928	1,564	2,677
8 10100060-Treasurer Tax Collector	0	0	194	0	0	0	1,094	0	0	49
9 10100070-Technology Services	0	0	(16,525)	0	0	0	109,862	1,177	0	784
10 10100080-County Counsel	0	0	0	0	0	0	14,272	0	0	0
11 10100150-Insurance	0	0	43,021	241	0	0	55,362	3,532	1,733	4,180
12 10100260-Grand Jury	72	101	828	15	10	0	1,164	104	68	210
Total Current Allocations	1,475	8,265	70,141	522	236	23	286,156	11,907	4,027	38,785
Less: Prior Year Allocations	7,176	5,875	132,758	495	166	0	152,692	10,256	524	12,921
Carry-Forward	(5,700)	2,390	(62,617)	28	70	0	133,464	1,651	3,503	25,864
Proposed Costs	\$(4,225)	\$10,655	\$7,524	\$550	\$306	\$23	\$419,621	\$13,559	\$7,530	\$64,650

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Department	10100370- Juvenile Justice Commission	10100380- Jail	10100390- Adult Probation	10100410- Cal Met	10100420- Agriculture	10100430- Planning	10100440- Recorder	10100450- Coroner	10100451 Public Administrator	10100460 Public Admin
1 Building Depreciation	\$0	\$1,611,048	\$0	\$0	\$16	\$4,926	\$898	\$0	\$0	\$0
2 Equipment Depreciation	0	16,691	0	0	10,377	0	74,932	0	0	0
3 10100110-Facilities	0	387,265	0	0	29,417	25,387	6,286	0	0	0
4 10100200-Utilities	0	321,933	0	0	2,041	1,187	1,154	0	0	0
5 10100020-Administrative Office	0	27,274	0	48	11,330	4,927	3,051	1,941	0	0
6 10100021-Human Resources	0	39,161	0	1,814	7,190	13,055	3,024	3,057	0	0
7 10100030-Auditor Controller	0	23,418	0	0	7,357	15,774	40,162	2,426	0	0
8 10100060-Treasurer Tax Collector	0	292	0	0	875	6,847	23,548	0	0	0
9 10100070-Technology Services	0	(6,328)	0	1,177	22,577	54,686	35,278	392	0	0
10 10100080-County Counsel	0	0	0	0	15,104	71,491	0	88	0	0
11 10100150-Insurance	0	259,668	0	25,867	10,172	56,736	11,158	4,583	869	0
12 10100260-Grand Jury	0	2,332	0	0	361	488	305	198	0	0
Total Current Allocations	0	2,682,754	0	28,906	116,816	255,504	199,795	12,685	869	0
Less: Prior Year Allocations	3,466	2,318,937	0	28,437	85,082	230,028	199,894	12,253	391	0
Carry-Forward	(3,466)	363,817	0	469	31,733	25,476	(99)	432	478	0
Proposed Costs	\$(3,466)	\$3,046,570	\$0	\$29,375	\$148,549	\$280,979	\$199,696	\$13,116	\$1,347	\$0

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Department	10100470- Office Emg Svcs	10100480- Animal Control	10100490- Child Abuse Vertical Prosecution	10100510 Day Reporting Center	10100550- Onsite Sewage	10100570- Environment al Health	10100580- Building	10100600 Code Compliance	10100620- Economic Development	10100650- Library
1 Building Depreciation	\$9,879	\$3,881	\$0	\$3,260	\$1,570	\$5,218	\$5,346	\$384	\$0	\$84,678
2 Equipment Depreciation	9,324	23,188	0	9,417	0	15,448	131,934	0	0	0
3 10100110-Facilities	0	27,045	0	27,055	3,141	25,825	39,914	614	0	96,152
4 10100200-Utilities	0	3,381	0	16,251	0	1,865	2,102	151	0	14,942
5 10100020-Administrative Office	46,317	13,210	0	8,490	1,723	2,908	15,324	3,833	1,044	7,779
6 10100021-Human Resources	1,229	6,802	0	0	1,209	9,044	20,671	5,849	741	12,486
7 10100030-Auditor Controller	4,157	16,327	0	5,418	8,482	12,944	38,560	4,531	1,111	18,434
8 10100060-Treasurer Tax Collector	251	4,951	0	0	3,962	4,562	18,370	575	24	2,358
9 10100070-Technology Services	52,921	36,262	0	11,172	2,472	33,651	31,254	9,961	392	86,342
10 10100080-County Counsel	2,408	53,716	0	0	0	3,196	37,693	0	11,470	2,452
11 10100150-Insurance	4,585	47,100	4,251	2,613	6,793	16,204	82,072	17,641	5,506	41,199
12 10100260-Grand Jury	393	354	0	871	174	282	756	382	105	384
Total Current Allocations	131,464	236,217	4,251	84,547	29,526	131,148	423,996	43,921	20,393	367,206
Less: Prior Year Allocations	86,610	186,853	0	42,969	24,464	102,293	268,587	94,758	22,710	293,507
Carry-Forward	44,854	49,364	0	41,578	5,062	28,855	155,409	(50,836)	(2,317)	73,699
Proposed Costs	\$176,318	\$285,581	\$4,251	\$126,125	\$34,589	\$160,004	\$579,405	\$(6,915)	\$18,076	\$440,905

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Department	10100660- Calaveras Adult Tutoring	10100670- Farm Advisor	10100680- Museum	10100800 DUI Vertical Prosecution	101009XX Butte Fire EPM PW39	10101000 Tree Mortality	10101010 Cannabis Regulation	10102000 XC Victim Services	10109000 Cannabis	10150010 Anti Drug Abuse Justice
1 Building Depreciation	\$0	\$0	\$30,783	\$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	55,426	0	0	0	0	0	0	0
4 10100200-Utilities	0	0	31,398	0	0	0	0	0	0	0
5 10100020-Administrative Office	325	0	205	0	46,075	12,166	2,135	497	1,930	0
6 10100021-Human Resources	58	0	227	0	0	0	1,814	0	2,491	0
7 10100030-Auditor Controller	1,640	0	1,193	0	4,276	435	8,372	1,871	0	0
8 10100060-Treasurer Tax Collector	16	0	162	0	49	49	16	49	10,910	0
9 10100070-Technology Services	0	0	147	0	0	0	2,864	0	0	0
10 10100080-County Counsel	0	0	0	0	0	0	14,140	0	4,290	0
11 10100150-Insurance	4,380	3,154	911	0	0	0	4,614	1,362	227	0
12 10100260-Grand Jury	33	0	20	0	4,727	456	214	51	0	0
Total Current Allocations	6,453	3,154	120,472	0	55,127	13,105	34,169	3,830	19,848	0
Less: Prior Year Allocations	3,087	5,618	109,904	0	104,131	21,069	19,987	2,962	10,847	0
Carry-Forward	3,366	(2,465)	10,568	0	(49,004)	(7,964)	14,182	868	9,001	0
Proposed Costs	\$9,819	\$689	\$131,040	\$0	\$6,122	\$5,141	\$48,351	\$4,698	\$28,849	\$0

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Department	10150020 Drug Enf Admin	10150030 US Forest Service	10150040 BSCC MH JAG	10160010 Bret Harte TIM Fee	10170010- Equip Service	10180010- Public Works Admin	10190010- Development Svc	10200760- Road Department	10200780 Public Works Eng	10210010- Transit Services
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$12,516	\$0	\$6,268	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	0	0	20,050	18,261	0	29,284	0	0
4 10100200-Utilities	0	0	0	0	0	3,339	0	9,833	0	0
5 10100020-Administrative Office	258	115	12	0	0	20,508	749	83,904	5,494	0
6 10100021-Human Resources	0	0	0	0	876	8,985	0	44,325	0	0
7 10100030-Auditor Controller	822	167	114	0	0	6,321	3,798	45,472	5,910	0
8 10100060-Treasurer Tax Collector	73	16	0	0	0	8	2,091	1,645	567	0
9 10100070-Technology Services	0	0	0	0	11,172	93,346	0	28,823	10,534	0
10 10100080-County Counsel	0	0	0	0	131	7,574	0	525	0	0
11 10100150-Insurance	246	56	0	0	12,170	217,915	0	322,914	11,051	179
12 10100260-Grand Jury	26	12	1	0	0	703	77	8,321	564	0
Total Current Allocations	1,425	367	128	0	44,399	389,476	6,715	581,314	34,120	179
Less: Prior Year Allocations	1,379	188	0	26	63,712	333,868	698	561,918	9,813	1,567
Carry-Forward	46	178	0	(26)	(19,313)	55,608	6,017	19,396	24,307	(1,388)
Proposed Costs	\$1,471	\$545	\$128	\$(26)	\$25,086	\$445,083	\$12,732	\$600,709	\$58,427	\$(1,210)

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Department	10210020 Transit Capital	10220010- County Wide Rim	10230500- LAFCO	10240010- Public Access Television	10260010- Copperopolis Benefit Basin	10270010- Valley Springs Benefit Basin	10280010- Abandon Veh Abate	103009XX- Calworks & Human Svcs	10310010- Prevent Child Abuse Council	10320010 HHSA- Administratio n
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	64,735	0	(5,626)
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	0	0	0	3,330	1,568	366	243	95,711	156	21,359
6 10100021-Human Resources	0	0	0	1,248	0	0	0	66,815	0	86,981
7 10100030-Auditor Controller	0	0	0	2,743	561	584	1,979	100,502	789	6,075
8 10100060-Treasurer Tax Collector	0	0	0	105	267	267	89	4,530	89	8
9 10100070-Technology Services	0	0	0	784	0	0	2,107	222,412	0	7,059
10 10100080-County Counsel	0	0	0	0	0	0	0	110,587	0	0
11 10100150-Insurance	0	0	0	9,165	0	0	0	224,117	0	33,210
12 10100260-Grand Jury	0	0	0	140	161	38	25	9,671	16	974
Total Current Allocations	0	0	0	17,517	2,557	1,254	4,443	899,082	1,051	150,040
Less: Prior Year Allocations	61	10,370	0	17,087	382	573	1,638	784,515	1,072	77,189
Carry-Forward	(61)	(10,370)	0	430	2,174	681	2,805	114,567	(21)	72,852
Proposed Costs	\$(61)	\$(10,370)	\$0	\$17,947	\$4,731	\$1,935	\$7,248	\$1,013,648	\$1,029	\$222,892

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Department	10330010 Homeless Emergency Aid Prog	10401060- Capital Improv	10501160 2007 Cert of Participation	10511170 2007 Gen Ob Bond Ser 2008	10601260- Public Health	10611350 First Five	10620010- BHS Mental Health	10630010- BHS Substance Abuse	10640010 Strengthenin g Fam. BHS	10640020 Strengthenin g Families HHS
1 Building Depreciation	\$0	\$12,477	\$0	\$0	\$0	\$0	\$7,633	\$11,152	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	0	0	7,299	0	87,055	25,020	0	0
4 10100200-Utilities	0	0	0	0	13,148	0	32,299	14,662	0	0
5 10100020-Administrative Office	1,300	9,649	1,098	9,700	26,421	4,284	55,966	5,901	870	363
6 10100021-Human Resources	0	0	0	0	20,223	3,266	36,358	5,929	0	0
7 10100030-Auditor Controller	961	1,510	137	389	20,692	5,769	83,053	16,659	1,110	412
8 10100060-Treasurer Tax Collector	89	8	0	0	664	284	1,313	4,043	0	0
9 10100070-Technology Services	0	0	0	0	174,419	21,156	250,712	30,005	0	0
10 10100080-County Counsel	0	0	0	0	25,129	1,007	6,348	0	0	0
11 10100150-Insurance	0	0	0	0	89,567	11,407	169,286	12,091	0	0
12 10100260-Grand Jury	133	0	113	995	1,926	431	5,459	591	89	37
Total Current Allocations	2,484	23,644	1,348	11,084	379,489	47,603	735,482	126,053	2,069	812
Less: Prior Year Allocations	0	118,948	1,004	7,945	270,600	39,724	574,672	110,714	3,074	642
Carry-Forward	0	(95,304)	344	3,139	108,889	7,879	160,810	15,339	(1,005)	171
Proposed Costs	\$2,484	\$(71,659)	\$1,692	\$14,223	\$488,379	\$55,482	\$896,292	\$141,392	\$1,065	\$983

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Department	10701360 Courts- TCTF	10800010- Law Library	10870010- Parks & Recreation	1090XXXX- CSBG-CDBG	10900100 CSBG - CMCAA	10900200 CDBG Revolving Loan	10900201 13- CDBG- 8947/CFDA# 14.288	10900202 CDBG Admin Expense Acct	10900220 94- STBG	10900240 88- STBG
1 Building Depreciation	\$0	\$5,184	\$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	3,861	0	0	0	0	0	0	0	0
4 10100200-Utilities	0	955	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	0	113	2	0	0	127	0	0	0	0
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	0	389	57	0	0	3,054	0	0	0	0
8 10100060-Treasurer Tax Collector	0	105	0	0	0	1,159	0	0	0	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	3,459	131	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	12	0	0	0	13	0	0	0	0
Total Current Allocations	0	14,077	191	0	0	4,352	0	0	0	0
Less: Prior Year Allocations	0	16,772	84	0	0	8,858	0	0	0	0
Carry-Forward	0	(2,695)	108	0	0	(4,506)	0	0	0	0
Proposed Costs	\$0	\$11,383	\$299	\$0	\$0	\$(154)	\$0	\$0	\$0	\$0

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Department	10900270 03- STBG-1866	10900280- 05-STBG- 1525	10900290 10- STBG-6701	10900300 Housing New Const RLF	10900400 HOME Revolving Loan	10900440- 07-HOME- 3085	10900700- Sec Dep RLF	1091XXXX CWHS	10920000 HOME	10920010 HOME Revolving Loan
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	2,045	0	36
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	0	0	0	23	0	0	0	2,380	0	297
8 10100060-Treasurer Tax Collector	0	0	0	0	0	0	0	203	0	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	0	0	0	0	0	0	0	210	0	4
Total Current Allocations	0	0	0	23	0	0	0	4,837	0	378
Less: Prior Year Allocations	0	0	0	9	0	0	0	3,467	0	235
Carry-Forward	0	0	0	14	0	0	0	1,370	0	142
Proposed Costs	\$0	\$0	\$0	\$37	\$0	\$0	\$0	\$6,207	\$0	\$520

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Department	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	20400010- Murphys Lighting	20500010- Andreas Lighting
1 Building Depreciation	\$0	\$0	\$0	\$0	\$13,619	\$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	462	0	0	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	2,471	9	2,175	4,068	32,419	0	27	27	95	88
6 10100021-Human Resources	1,443	0	760	0	24,787	0	0	0	0	0
7 10100030-Auditor Controller	2,787	481	4,444	904	27,121	6,888	641	629	858	755
8 10100060-Treasurer Tax Collector	300	0	1,029	154	4,465	535	0	0	0	0
9 10100070-Technology Services	8,233	0	392	0	53,537	0	0	0	0	0
10 10100080-County Counsel	0	1,051	1,664	0	42,115	0	0	0	0	0
11 10100150-Insurance	2,503	1,721	1,917	0	166,970	0	0	0	0	0
12 10100260-Grand Jury	250	1	222	219	3,092	0	3	3	10	9
Total Current Allocations	17,986	3,263	12,603	5,345	368,586	7,422	671	659	963	852
Less: Prior Year Allocations	19,470	341	21,651	2,996	285,479	12,103	589	614	848	776
Carry-Forward	(1,484)	2,922	(9,048)	2,349	83,107	(4,681)	82	45	115	76
Proposed Costs	\$16,502	\$6,185	\$3,555	\$7,694	\$451,693	\$2,741	\$752	\$705	\$1,078	\$928

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Department	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	21400010- CSA4- Diamond XX	21800010- CSA8-Spring Hills
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	17	17	7	992	14	3	0	15	213	17
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	629	709	641	801	355	240	80	366	469	698
8 10100060-Treasurer Tax Collector	0	0	0	0	0	0	49	24	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	306	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	2	2	1	102	1	0	0	2	22	2
Total Current Allocations	648	728	648	1,895	370	244	129	407	1,010	717
Less: Prior Year Allocations	569	602	518	4,978	509	445	0	645	1,738	705
Carry-Forward	79	126	131	(3,084)	(139)	(201)	0	(238)	(727)	12
Proposed Costs	\$727	\$855	\$779	\$(1,189)	\$232	\$43	\$129	\$169	\$283	\$729

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Department	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	21890010 CSD 9 Middle River	21900010-Air Pollution Control	22010010- Central Calaveras Fire &
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$499	\$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	799	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	196	0
5 10100020-Administrative Office	76	1,041	17	305	0	466	6,987	69	1,298	4,321
6 10100021-Human Resources	0	0	0	0	0	0	0	0	780	0
7 10100030-Auditor Controller	137	149	137	137	0	366	149	137	4,586	9,187
8 10100060-Treasurer Tax Collector	0	0	0	0	0	0	0	0	916	624
9 10100070-Technology Services	0	0	0	0	0	0	0	0	4,116	0
10 10100080-County Counsel	4,203	131	0	88	0	11,120	0	0	8,143	306
11 10100150-Insurance	0	0	0	0	0	0	0	0	1,471	0
12 10100260-Grand Jury	8	107	2	31	0	48	717	7	132	443
Total Current Allocations	4,424	1,428	156	561	0	12,000	7,853	214	22,936	14,882
Less: Prior Year Allocations	3,226	1,657	116	155	0	7,937	852	123	17,591	13,634
Carry-Forward	1,198	(229)	40	406	0	4,062	7,001	91	5,345	1,248
Proposed Costs	\$5,622	\$1,199	\$195	\$967	\$0	\$16,062	\$14,854	\$304	\$28,281	\$16,130

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Department	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	22800010- West Point 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	0	8,870	0	3,184	8,564	0	1,258	8,871	2,892	3,682
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	503	12,986	355	10,572	20,011	503	4,371	12,334	14,748	9,199
8 10100060-Treasurer Tax Collector	0	851	219	332	681	0	73	632	324	162
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	131	0	0	482	0	482	1,795	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	0	910	0	327	879	0	129	910	297	378
Total Current Allocations	503	23,748	573	14,415	30,615	503	6,312	24,542	18,261	13,421
Less: Prior Year Allocations	427	12,792	44	10,284	17,930	401	3,955	17,758	11,054	11,832
Carry-Forward	77	10,956	530	4,131	12,685	102	2,357	6,784	7,207	1,589
Proposed Costs	\$580	\$34,704	\$1,103	\$18,546	\$43,300	\$605	\$8,670	\$31,327	\$25,467	\$15,010

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Department	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	23900010- West Point 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	26,593	557	29	81	199	2	144	0	47	987
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	14,530	4,107	595	1,041	2,403	515	1,407	57	686	2,872
8 10100060-Treasurer Tax Collector	2,172	219	24	24	89	32	65	8	16	73
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	1,094	0	0	263	0	0	0	0	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	2,728	57	3	8	20	0	15	0	5	101
Total Current Allocations	47,118	4,940	651	1,417	2,711	550	1,631	65	755	4,033
Less: Prior Year Allocations	19,580	4,902	513	1,240	3,368	618	1,194	35	540	1,822
Carry-Forward	27,538	38	137	178	(657)	(68)	437	30	215	2,211
Proposed Costs	\$74,655	\$4,978	\$788	\$1,595	\$2,055	\$482	\$2,068	\$96	\$970	\$6,244

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Department	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	26300010- Jenny Lind 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	695	728	694	14,097	146	704	429	425	221	609
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	423	584	412	2,677	435	435	618	549	721	3,432
8 10100060-Treasurer Tax Collector	0	0	0	745	0	0	0	0	97	57
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	0	0	0	175	0	3,809	0	2,233
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	71	75	71	1,446	15	72	44	44	23	62
Total Current Allocations	1,189	1,387	1,177	18,966	595	1,386	1,091	4,827	1,062	6,393
Less: Prior Year Allocations	415	508	409	4,829	387	465	531	381	1,020	7,466
Carry-Forward	774	879	768	14,137	208	922	560	4,446	41	(1,073)
Proposed Costs	\$1,964	\$2,266	\$1,945	\$33,103	\$803	\$2,308	\$1,650	\$9,273	\$1,103	\$5,320

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Department	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	28020010- CSD5 Wallace Water Capital	28030010- CSD 5 Wallace Sewer
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	215	7	49	6,812	6,463	312	0	4	0	0
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	2,895	217	1,430	584	423	3,101	46	114	0	0
8 10100060-Treasurer Tax Collector	178	0	16	0	0	130	0	0	0	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	175	0	0	0	0	1,576	0	0	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 10100260-Grand Jury	22	1	5	699	663	32	0	0	0	0
Total Current Allocations	3,485	225	1,500	8,094	7,550	5,151	46	119	0	0
Less: Prior Year Allocations	3,322	158	1,200	0	1,108	4,874	0	132	0	0
Carry-Forward	162	67	300	0	6,442	277	0	(13)	0	0
Proposed Costs	\$3,647	\$292	\$1,800	\$8,094	\$13,992	\$5,428	\$46	\$105	\$0	\$0

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Department	28040010- CSD 5 Wallace Architect	28050010- CSD 5 Wallace Developer	42600010- Moke Hill 73 Sewer Rev	473XXXX GO Bond	47700010- Cal Pub Utility Dist Bond	47900010- San Joaquin Delta Comm Coll	47910010- Yosemite Comm College	47980010- Vallecito School Bond	48960010- Wallace Water & Wastewater	49670010- Greenhorn Creek Reassmt
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	1,365	0	0	3,683	6,873	6,082	254	4,029
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	46	0	343	0	0	1,018	1,144	389	103	137
8 10100060-Treasurer Tax Collector	0	0	105	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	140	0	0	378	705	624	26	413
Total Current Allocations	46	0	1,954	0	0	5,079	8,722	7,095	383	4,580
Less: Prior Year Allocations	35	0	2,990	35	35	945	971	289	0	105
Carry-Forward	11	0	(1,036)	(35)	(35)	4,134	7,751	6,806	0	4,475
Proposed Costs	\$57	\$0	\$919	\$(35)	\$(35)	\$9,213	\$16,473	\$13,900	\$383	\$9,054

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Department	54130000- Courts	54200000 Inmate Welfare	54340000 Sheriff Civil Fees	54390000 Electronic Fingerprint Fee	54690000- Sheriff - Narcotics Seizure	54800000 DNA Identification	54830040 City of Angels	55030000 Sheriff's Off Warr System	55260000 DUIRR Program	55800000 DNA Identification
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	5,495	0	0	0	0	0	0	0	0	0
4 10100200-Utilities	1,058	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	0	164	0	0	88	0	0	0	0	0
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	0	2,631	366	664	1,384	789	0	183	23	721
8 10100060-Treasurer Tax Collector	0	340	0	0	162	138	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	1,205	0	0	0	0	0	0	40
12 10100260-Grand Jury	0	17	0	0	9	0	0	0	0	0
Total Current Allocations	6,553	3,153	1,571	664	1,644	927	0	183	23	761
Less: Prior Year Allocations	985	3,033	314	472	1,776	591	0	192	35	5,599
Carry-Forward	5,568	119	1,256	191	(133)	336	0	(9)	(12)	(4,838)
Proposed Costs	\$12,120	\$3,272	\$2,827	\$855	\$1,511	\$1,263	\$0	\$174	\$11	\$(4,077)

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Department	56000000 MCCR Fund	58100061 HH Services Account	61000010 Council of Govts (COG)	61100010 Transportatio n Dev Act	61200010 State Transit Asst	61400010 Region Surface Trns Prg	61500010 PTMISEA	62000010 Transit JPA	Central Sierra Child Support	CMCCA
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	44	0	4,239	6,489	1,725	3,925	53	5,687	0	0
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	309	927	(7,373)	297	137	229	57	(1,279)	0	0
8 10100060-Treasurer Tax Collector	0	397	113	97	32	16	0	122	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	5	0	435	666	177	403	5	583	0	0
Total Current Allocations	357	1,324	(2,586)	7,549	2,072	4,572	116	5,113	0	0
Less: Prior Year Allocations	6,353	1,312	(5,236)	1,348	472	111	255	0	0	0
Carry-Forward	(5,996)	12	2,650	6,201	1,600	4,461	(140)	0	0	0
Proposed Costs	\$(5,638)	\$1,335	\$64	\$13,751	\$3,672	\$9,033	\$(24)	\$5,113	\$0	\$0

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Actual FY 2020/2021
 12/20/2021

Summary Schedule

Department	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$46,126	\$0	\$2,003,387
2 Equipment Depreciation	0	0	1,121,273
3 10100110-Facilities	66,970	0	1,282,139
4 10100200-Utilities	6,580	0	536,013
5 10100020-Administrative Office	0	0	998,838
6 10100021-Human Resources	0	0	583,378
7 10100030-Auditor Controller	0	0	868,225
8 10100060-Treasurer Tax Collector	0	0	124,840
9 10100070-Technology Services	0	0	2,264,357
10 10100080-County Counsel	0	0	791,519
11 10100150-Insurance	25,716	0	2,817,988
12 10100260-Grand Jury	0	0	75,505
Total Current Allocations	145,391	0	13,467,464
Less: Prior Year Allocations	163,285	0	11,337,354
Carry-Forward	(17,895)	0	2,104,015
Proposed Costs	\$127,496	\$0	\$15,571,479