

Calaveras County
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit

| Department | Total | 10100010- BOARD OF SUPERVISORS | 10100040-NON DEPARTMENTL | 10100050- ASSESSOR | 10100090 DUPLICATION SERVICES | 10100100- ELECTIONS | 10100120- COUNTY CONTRIBS | 10100130- GEOGRAPHIC INFORMATION SYSTEMS | 10100140- COMMUNITY ORGANIZATION S/PROGRAMS | 10100180- SURVEYOR |
|----------------------------------|--------------------|--------------------------------------|-----------------------------|-----------------------|-------------------------------------|------------------------|---------------------------------|---|--|-----------------------|
| BUILDING USE ALLOWANCE | \$122,781 | \$2,255 | - | \$12,278 | - | \$2,461 | - | \$305 | - | - |
| EQUIPMENT USE ALLOWANCE | \$548,356 | \$368 | - | \$10,698 | \$25,396 | \$120,833 | - | \$10,737 | - | \$5,565 |
| 10100110-BUILDINGS & GROUNDS | \$851,380 | \$10,780 | - | \$28,902 | - | \$13,890 | - | \$8,057 | - | - |
| 10100020-ADMINISTRATIVE OFFICE | \$1,024,874 | \$6,424 | \$14,045 | \$22,255 | \$1,325 | \$5,209 | \$10,864 | \$4,021 | \$227 | - |
| 10100030-AUDITOR-CONTROLLER | \$788,143 | \$5,064 | \$5,833 | \$9,835 | \$1,464 | \$4,754 | \$148 | \$1,625 | \$571 | \$49 |
| 10100060-TREASURER TAX COLLECTOR | \$158,720 | \$838 | \$1,503 | \$777 | \$377 | \$940 | \$39 | \$237 | \$147 | \$13 |
| 10100070-TECHNOLOGY SERVICES | \$1,035,701 | \$10,926 | - | \$39,248 | - | \$12,488 | - | \$15,611 | - | \$3,235 |
| 10100080-COUNTY COUNSEL | \$594,534 | \$157,410 | - | \$4,105 | - | \$18,905 | - | - | - | \$3,542 |
| 10100150-INSURANCE | \$1,381,118 | \$8,218 | - | \$21,678 | - | \$2,888 | - | \$2,311 | - | - |
| 10100170-COMMUNICATIONS | \$51,021 | \$355 | - | \$2,467 | - | \$163 | - | \$110 | - | - |
| 10100240-MAIL/POSTAGE | \$66,218 | \$1,180 | - | \$4,421 | - | \$14,895 | - | (\$55) | - | \$553 |
| 10100280-GRAND JURY | \$34,498 | \$174 | \$768 | \$573 | \$30 | \$196 | \$2,023 | \$87 | \$42 | - |
| Total Actual Costs | \$8,667,344 | \$203,992 | \$22,149 | \$157,237 | \$28,592 | \$195,422 | \$13,074 | \$43,046 | \$987 | \$12,957 |
| Roll Forward Amounts | \$1,342,376 | (\$46,060) | - | (\$9,648) | \$5,528 | \$145,691 | \$6,389 | \$2,542 | (\$3,233) | (\$13,573) |
| Regular Adjustments | - | - | - | - | - | - | - | - | - | - |
| One Time Adjustments | - | - | - | - | - | - | - | - | - | - |
| Total Claimable Cost | \$8,009,720 | \$157,932 | \$22,149 | \$147,589 | \$34,120 | \$341,113 | \$19,463 | \$45,588 | (\$2,246) | (\$616) |

Fiscal Year 2006-07 actual
For Use In Year 2008-09

Calaveras County
OMB A-87 Cost Allocation Plan

Date Printed: 9/12/2008

Exhibit A

Cost Exhibit (Continued)

| Department | Total | 10100200- UTILITIES | 10100270- MICROFILM | 10240010- PUBLIC ACCESS TELEVISION | 10401060- CAPITAL IMPROVEMENTS | 10800010-LAW LIBRARY | 10100280- CLERK | 10100300- DISTRICT ATTORNEY | 10100210- VCTM/WITNESS | 10100490-CHILD ABUSE VERTICAL PROSECUTION |
|----------------------------------|--------------------|------------------------|------------------------|--|--------------------------------------|-------------------------|--------------------|-----------------------------------|---------------------------|--|
| BUILDING USE ALLOWANCE | \$122,781 | - | - | - | - | \$1,355 | \$5,687 | \$4,866 | - | - |
| EQUIPMENT USE ALLOWANCE | \$548,356 | - | \$197 | \$3,142 | - | - | \$105 | \$554 | \$71 | - |
| 10100110-BUILDINGS & GROUNDS | \$851,380 | - | \$2,829 | \$39,552 | - | \$7,478 | \$13,385 | \$26,282 | \$5,005 | - |
| 10100020-ADMINISTRATIVE OFFICE | \$1,024,874 | \$404 | - | \$10,714 | \$15,827 | \$73 | \$3,609 | \$20,865 | \$1,303 | - |
| 10100030-AUDITOR-CONTROLLER | \$798,143 | \$4,058 | - | \$4,914 | \$3,015 | \$2,246 | \$1,327 | \$11,871 | \$871 | \$74 |
| 10100060-TREASURER TAX COLLECTOR | \$158,720 | \$1,046 | - | \$1,266 | \$777 | \$579 | \$35 | \$1,654 | \$131 | \$19 |
| 10100070-TECHNOLOGY SERVICES | \$1,035,701 | - | - | \$691 | - | - | - | \$40,587 | \$1,561 | - |
| 10100080-COUNTY COUNSEL | \$594,534 | - | - | - | - | \$1,315 | \$4,723 | \$832 | - | - |
| 10100150-INSURANCE | \$1,381,118 | - | - | \$896 | - | - | \$5,236 | \$62,776 | \$1,194 | \$1,059 |
| 10100170-COMMUNICATIONS | \$51,021 | - | - | - | - | - | \$91 | \$2,794 | (\$238) | - |
| 10100240-MAIL/POSTAGE | \$66,218 | - | - | (\$305) | - | - | \$6 | \$673 | \$74 | - |
| 10100260-GRAND JURY | \$34,498 | \$75 | - | \$77 | \$692 | \$13 | \$93 | \$596 | \$49 | - |
| Total Actual Costs | \$6,667,344 | \$5,583 | \$3,026 | \$60,947 | \$20,311 | \$13,059 | \$34,297 | \$174,350 | \$10,021 | \$1,152 |
| Roll Forward Amounts | \$1,342,376 | - | (\$3,292) | - | - | \$10,094 | \$1,758 | \$41,168 | \$1,613 | - |
| Regular Adjustments | - | - | - | - | - | - | - | - | - | - |
| One Time Adjustments | - | - | - | - | - | - | - | - | - | - |
| Total Claimable Cost | \$8,009,720 | \$5,583 | (\$266) | \$60,947 | \$20,311 | \$23,153 | \$36,055 | \$215,518 | \$11,634 | \$1,152 |

Calaveras County
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Exhibit A

Cost Exhibit (Continued)

| Department | Total | 10100310- PUBLIC DEFENDER | 10100320- SHERIFF | 10100330- DISPATCH | 10100340- PROBATION | 10100350- CALAVERAS NARCOTICS ENFORCEMENT UNIT | 10100360- MARINE SAFETY | 10100370- JUVENILE JUSTICE COMMISSION | 10100380-JAIL | 10100390- ADULT PROBATION |
|----------------------------------|--------------------|---------------------------------|----------------------|-----------------------|------------------------|--|----------------------------|--|------------------|---------------------------------|
| BUILDING USE ALLOWANCE | \$122,781 | - | \$3,128 | \$667 | \$966 | - | - | - | \$20,874 | - |
| EQUIPMENT USE ALLOWANCE | \$548,356 | - | \$239,158 | \$5,358 | \$25,720 | \$561 | \$1,014 | - | \$12,620 | - |
| 10100110-BUILDINGS & GROUNDS | \$851,380 | - | \$28,718 | \$4,096 | \$35,134 | - | \$6,010 | - | \$84,126 | - |
| 10100020-ADMINISTRATIVE OFFICE | \$1,024,874 | \$989 | \$77,246 | \$26,214 | \$25,348 | \$3,983 | \$2,815 | - | \$27,752 | - |
| 10100030-AUDITOR-CONTROLLER | \$798,143 | \$1,601 | \$56,498 | \$7,876 | \$17,845 | \$1,755 | \$2,669 | - | \$17,246 | \$49 |
| 10100060-TREASURER TAX COLLECTOR | \$158,720 | \$413 | \$8,447 | \$397 | \$2,815 | \$186 | \$426 | - | \$2,344 | \$13 |
| 10100070-TECHNOLOGY SERVICES | \$1,035,701 | - | \$192,842 | \$7,806 | \$14,050 | - | \$6,244 | - | \$6,244 | \$22,579 |
| 10100080-COUNTY COUNSEL | \$594,534 | \$1,986 | \$13,685 | - | - | - | - | - | - | \$2,603 |
| 10100150-INSURANCE | \$1,381,118 | - | \$468,232 | \$15,199 | \$19,785 | \$4,260 | (\$1,581) | - | \$63,635 | \$1,597 |
| 10100170-COMMUNICATIONS | \$51,021 | - | \$6,466 | - | \$685 | - | - | - | - | - |
| 10100240-MAIL/POSTAGE | \$66,218 | - | \$3,308 | - | \$500 | - | - | - | \$683 | - |
| 10100260-GRAND JURY | \$34,498 | \$185 | \$3,254 | \$523 | \$801 | \$161 | \$138 | - | \$912 | - |
| Total Actual Costs | \$6,667,344 | \$5,174 | \$1,100,982 | \$68,136 | \$143,649 | \$10,906 | \$17,735 | - | \$236,436 | \$26,841 |
| Roll Forward Amounts | \$1,342,376 | (\$1,742) | \$180,311 | \$11,819 | \$76,039 | \$2,212 | (\$15,784) | (\$33) | (\$6,275) | (\$41,374) |
| Regular Adjustments | | | | | | | | | | |
| One Time Adjustments | | | | | | | | | | |
| Total Claimable Cost | \$8,009,720 | \$3,432 | \$1,281,293 | \$79,955 | \$219,688 | \$13,118 | \$1,951 | (\$33) | \$230,161 | (\$14,533) |

Fiscal Year 2006-07 actual
For Use In Year 2008-09

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Exhibit A

Cost Exhibit (Continued)

| Department | Total | 10100400-STATE CORRECTIONAL SCHOOLS | 10100420- AGRICULTURE | 10100430- PLANNING | 10100440- RECORDER | 10100460- CORONER | 10100470- OFFICE OF EMERGENCY SERVICES | 10100480- ANIMAL CONTROL | 10100580- BUILDING | 10101560-FISH AND GAME COMMISSION |
|----------------------------------|--------------------|---|--------------------------|-----------------------|-----------------------|----------------------|---|--------------------------------|-----------------------|---|
| BUILDING USE ALLOWANCE | \$122,781 | - | \$1,027 | \$559 | \$4,790 | - | - | \$8,830 | \$1,246 | - |
| EQUIPMENT USE ALLOWANCE | \$548,356 | - | \$15,129 | \$88 | \$1,072 | - | \$28,316 | \$8,431 | \$212 | \$706 |
| 10100110-BUILDINGS & GROUNDS | \$851,380 | - | \$8,524 | \$12,711 | \$11,274 | - | \$157 | \$16,214 | \$25,421 | - |
| 10100020-ADMINISTRATIVE OFFICE | \$1,024,874 | - | \$13,848 | \$18,424 | \$6,557 | \$1,411 | \$7,046 | \$9,232 | \$28,215 | \$32 |
| 10100030-AUDITOR-CONTROLLER | \$798,143 | - | \$7,209 | \$7,634 | \$3,132 | \$2,000 | \$9,103 | \$11,904 | \$15,560 | \$335 |
| 10100060-TREASURER TAX COLLECTOR | \$158,720 | - | \$1,155 | \$806 | \$291 | \$423 | \$2,021 | \$2,463 | \$2,079 | \$87 |
| 10100070-TECHNOLOGY SERVICES | \$1,035,701 | - | \$17,615 | \$21,855 | \$23,415 | - | - | \$21,472 | \$48,393 | - |
| 10100080-COUNTY COUNSEL | \$594,534 | - | \$4,400 | \$114,148 | \$2,925 | \$966 | \$322 | \$4,347 | \$4,052 | - |
| 10100150-INSURANCE | \$1,381,118 | - | \$12,980 | \$36,502 | \$10,801 | \$1,041 | \$2,983 | \$7,212 | \$42,918 | - |
| 10100170-COMMUNICATIONS | \$51,021 | - | \$1,312 | \$1,208 | \$888 | - | - | \$1,310 | \$2,813 | - |
| 10100240-MAIL/POSTAGE | \$66,218 | - | \$418 | \$4,379 | \$3,890 | - | - | \$5,797 | (\$2,234) | - |
| 10100260-GRAND JURY | \$34,498 | - | \$304 | \$515 | \$254 | \$69 | \$420 | \$256 | \$919 | \$6 |
| Total Actual Costs | \$6,667,344 | - | \$83,921 | \$218,829 | \$69,289 | \$5,910 | \$50,368 | \$97,468 | \$169,594 | \$1,166 |
| Roll Forward Amounts | \$1,342,376 | (\$266) | (\$40,496) | \$50,645 | \$26,439 | \$599 | (\$42,120) | \$56,958 | \$26,311 | (\$106) |
| Regular Adjustments | - | - | - | - | - | - | - | - | - | - |
| One Time Adjustments | - | - | - | - | - | - | - | - | - | - |
| Total Claimable Cost | \$8,009,720 | (\$266) | \$43,425 | \$269,474 | \$95,728 | \$6,509 | \$8,248 | \$154,426 | \$195,905 | \$1,060 |

Fiscal Year 2006-07 actual
For Use In Year 2008-09

Calaveras County
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Exhibit A

Cost Exhibit (Continued)

| Department | Total | 10101760- COUNTY FIRE | 10100550- ONSITE SEWAGE | 10100570- ENVIRONMNTL HEALTH | 10101260- PUBLIC HEALTH | 10620010-BHS- MENTAL HEALTH | 10630010-BHS- SUBSTANCE ABUSE | 10101860-ROCK CREEK LANDFILL | 10101880- SATELITE OPERATIONS | 10101890- RECYCLING/HH |
|----------------------------------|--------------------|--------------------------|-------------------------------|------------------------------------|----------------------------|-----------------------------------|-------------------------------------|------------------------------------|-------------------------------------|---------------------------|
| BUILDING USE ALLOWANCE | \$122,781 | - | \$117 | \$548 | - | \$3,903 | \$4,276 | - | - | - |
| EQUIPMENT USE ALLOWANCE | \$548,356 | \$20,296 | - | - | - | - | - | - | - | - |
| 10100110-BUILDINGS & GROUNDS | \$851,380 | - | \$2,653 | \$12,467 | \$35,778 | \$35,288 | \$81,873 | - | - | - |
| 10100020-ADMINISTRATIVE OFFICE | \$1,024,874 | \$3,208 | \$4,925 | \$10,854 | \$62,318 | \$63,295 | \$22,286 | \$6,913 | \$4,884 | \$796 |
| 10100030-AUDITOR-CONTROLLER | \$798,143 | \$943 | \$1,947 | \$7,074 | \$29,183 | \$35,913 | \$16,918 | \$13,353 | \$3,586 | \$3,822 |
| 10100060-TREASURER TAX COLLECTOR | \$158,720 | \$243 | \$128 | \$1,084 | \$5,434 | \$6,631 | \$3,368 | \$3,441 | \$924 | \$986 |
| 10100070-TECHNOLOGY SERVICES | \$1,035,701 | - | - | \$29,660 | \$39,051 | \$68,686 | \$37,465 | - | - | - |
| 10100080-COUNTY COUNSEL | \$594,534 | - | - | \$8,613 | \$5,044 | \$8,747 | \$429 | - | - | - |
| 10100150-INSURANCE | \$1,381,118 | \$47,477 | \$4,831 | \$9,742 | \$47,376 | \$91,790 | \$12,618 | \$204 | - | - |
| 10100170-COMMUNICATIONS | \$51,021 | (\$20) | \$544 | \$1,547 | \$2,920 | \$3,890 | \$2,421 | - | - | - |
| 10100240-MAIL/POSTAGE | \$66,218 | - | \$90 | \$494 | (\$2,590) | \$597 | (\$356) | - | - | \$23 |
| 10100260-GRAND JURY | \$34,498 | \$322 | \$144 | \$293 | \$1,675 | \$1,711 | \$519 | \$1,287 | \$910 | \$148 |
| Total Actual Costs | \$6,667,344 | \$72,469 | \$15,379 | \$82,376 | \$226,189 | \$320,451 | \$181,817 | \$25,198 | \$10,304 | \$5,775 |
| Roll Forward Amounts | \$1,342,376 | (\$66,069) | \$1,984 | \$20,100 | \$34,487 | \$187,486 | \$84,299 | \$6,086 | \$6,578 | (\$641) |
| Regular Adjustments | - | - | - | - | - | - | - | - | - | - |
| One Time Adjustments | - | - | - | - | - | - | - | - | - | - |
| Total Claimable Cost | \$8,009,720 | \$6,400 | \$17,363 | \$102,476 | \$260,676 | \$507,937 | \$266,116 | \$31,284 | \$16,882 | \$5,134 |

Calaveras County
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Exhibit A

Cost Exhibit (Continued)

| Department | Total | 10101900- INTEGRATED WASTE MANAGEMENT | 10100590-CARE OF COURT WARDS | 10300980- CALWORKS AND HUMAN SERV-ADMIN | 10300970- CALWORKS AND HUMAN SERV- ASSISTANCE | 10300980- CALWORKS AND HUMAN SERV-SUPPORT SERVICES | 10310010- PREVENT CHILD ABUSE COUNCIL | 10100220- WELFARE FRAUD | 1090XXXX-CSBG CDBG | 11000010-IHSS PUBLIC AUTHORITY |
|----------------------------------|--------------------|--|------------------------------------|--|---|--|--|-------------------------------|-----------------------|--------------------------------------|
| BUILDING USE ALLOWANCE | \$122,781 | \$756 | - | - | - | - | - | - | - | - |
| EQUIPMENT USE ALLOWANCE | \$548,356 | - | - | - | - | - | - | - | - | - |
| 10100110-BUILDINGS & GROUNDS | \$851,380 | \$1,778 | - | \$8,752 | - | - | - | - | - | - |
| 10100020-ADMINISTRATIVE OFFICE | \$1,024,874 | \$37,741 | - | \$128,814 | \$13,347 | - | \$16 | - | \$33,506 | \$10,233 |
| 10100030-AUDITOR-CONTROLLER | \$798,143 | \$15,814 | \$12 | \$79,198 | \$5,448 | \$37 | \$124 | - | \$1,762 | \$9,200 |
| 10100060-TREASURER TAX COLLECTOR | \$158,720 | \$1,980 | \$3 | \$13,193 | \$1,404 | \$10 | \$32 | - | \$455 | \$2,095 |
| 10100070-TECHNOLOGY SERVICES | \$1,035,701 | \$1,383 | - | \$200,116 | - | - | - | - | - | \$6,303 |
| 10100080-COUNTY COUNSEL | \$594,534 | \$1,502 | - | \$153,746 | - | - | - | - | - | (\$834) |
| 10100150-INSURANCE | \$1,381,118 | \$34,931 | - | \$153,573 | - | - | - | - | - | \$2,858 |
| 10100170-COMMUNICATIONS | \$51,021 | - | - | \$8,593 | - | - | - | - | - | - |
| 10100240-MAIL/POSTAGE | \$66,218 | \$600 | - | \$11,079 | - | - | - | - | - | - |
| 10100260-GRAND JURY | \$34,498 | \$485 | - | \$3,047 | \$2,485 | - | \$3 | - | \$131 | \$174 |
| Total Actual Costs | \$6,667,344 | \$98,970 | \$15 | \$758,111 | \$22,684 | \$47 | \$175 | - | \$35,854 | \$30,029 |
| Roll Forward Amounts | \$1,342,376 | \$21,375 | (\$1,156) | \$358,949 | \$11,064 | (\$1,135) | - | - | \$16,262 | \$19,639 |
| Regular Adjustments | - | - | - | - | - | - | - | - | - | - |
| One Time Adjustments | - | - | - | - | - | - | - | - | - | - |
| Total Claimable Cost | \$8,009,720 | \$118,345 | (\$1,141) | \$1,117,060 | \$33,748 | (\$1,088) | \$175 | - | \$52,116 | \$49,668 |

Fiscal Year 2006-07 actual
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Exhibit A

Cost Exhibit (Continued)

| Department | Total | 10180010- PUBLIC WORKS ADMIN | 10190010- DEVELOPMENT SERVICES | 10200760-ROAD DEPARTMENT | 10210010- TRANSIT SERVICES | 10220010- COUNTY WIDE RIM | 10230600 LAFCO | 10260010- COPPEROPOLIS BENEFIT BASIN | 10270010- VALLEY SPRINGS BENEFIT BASIN | 10100660- LIBRARY |
|----------------------------------|--------------------|------------------------------------|--------------------------------------|-----------------------------|----------------------------------|---------------------------------|-------------------|--|---|----------------------|
| BUILDING USE ALLOWANCE | \$122,781 | - | - | \$17,313 | - | - | - | - | - | \$6,528 |
| EQUIPMENT USE ALLOWANCE | \$548,358 | - | - | \$2,811 | - | - | - | - | - | \$8,631 |
| 10100110-BUILDINGS & GROUNDS | \$851,380 | - | - | \$56,804 | - | - | - | - | - | \$54,688 |
| 10100020-ADMINISTRATIVE OFFICE | \$1,024,874 | \$14,173 | \$14,367 | \$98,447 | \$2,979 | \$8,585 | \$1,284 | \$851 | \$938 | \$14,899 |
| 10100030-AUDITOR-CONTROLLER | \$798,143 | \$11,005 | \$10,773 | \$55,414 | \$3,549 | \$236 | \$2,202 | \$335 | \$261 | \$19,976 |
| 10100060-TREASURER TAX COLLECTOR | \$158,720 | \$2,191 | \$2,080 | \$9,788 | \$870 | \$61 | \$381 | \$87 | \$68 | \$3,640 |
| 10100070-TECHNOLOGY SERVICES | \$1,035,701 | \$70,248 | \$1,561 | \$3,124 | - | - | \$1,375 | - | - | \$49,953 |
| 10100080-COUNTY COUNSEL | \$594,534 | - | - | \$32,441 | - | - | \$429 | - | - | \$752 |
| 10100150-INSURANCE | \$1,381,118 | \$8,559 | \$9,132 | \$132,129 | \$837 | - | - | - | - | \$11,214 |
| 10100170-COMMUNICATIONS | \$51,021 | \$3,820 | - | \$693 | - | - | \$159 | - | - | \$1,303 |
| 10100240-MAIL/POSTAGE | \$66,218 | (\$251) | \$80 | \$250 | (\$28) | - | - | - | - | - |
| 10100260-GRAND JURY | \$34,498 | - | \$357 | \$3,740 | - | \$1,599 | - | \$50 | \$66 | \$259 |
| Total Actual Costs | \$6,667,344 | \$109,745 | \$38,330 | \$412,954 | \$8,107 | \$10,481 | \$5,830 | \$1,323 | \$1,333 | \$171,843 |
| Roll Forward Amounts | \$1,342,376 | - | - | \$11,664 | \$6,018 | \$6,793 | (\$763) | \$822 | - | \$5,569 |
| Regular Adjustments | - | - | - | - | - | - | - | - | - | - |
| One Time Adjustments | - | - | - | - | - | - | - | - | - | - |
| Total Claimable Cost | \$8,009,720 | \$109,745 | \$38,330 | \$424,618 | \$14,125 | \$17,274 | \$5,067 | \$2,145 | \$1,333 | \$177,412 |

Calaveras County
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Exhibit A

Cost Exhibit (Continued)

| Department | Total | 10100680- CALAVERAS ADULT TUTORING | 10100670-FARM ADVISOR | 10100680- MUSEUM | 10611350 FIRST FIVE | 10870010- PARKS AND RECREATION | 11201660- AIRPORT | 20200010- ARNOLD LIGHTING | 20300010- MOKELUMNE HILL LIGHTING | 20400010- MURPHYS LIGHTING |
|----------------------------------|--------------------|---|--------------------------|---------------------|------------------------|--------------------------------------|----------------------|---------------------------------|---|----------------------------------|
| BUILDING USE ALLOWANCE | \$122,781 | - | - | \$2,951 | - | - | \$245 | - | - | - |
| EQUIPMENT USE ALLOWANCE | \$548,358 | - | - | \$326 | - | - | - | - | - | - |
| 10100110-BUILDINGS & GROUNDS | \$851,380 | - | \$57,104 | \$52,657 | - | - | \$1,057 | - | - | - |
| 10100020-ADMINISTRATIVE OFFICE | \$1,024,874 | \$2,236 | \$3,609 | \$1,151 | \$456 | \$7,743 | \$13,850 | - | - | - |
| 10100030-AUDITOR-CONTROLLER | \$798,143 | \$2,373 | \$3,669 | \$955 | \$8,104 | \$273 | \$4,754 | \$298 | \$273 | \$323 |
| 10100060-TREASURER TAX COLLECTOR | \$158,720 | \$483 | \$643 | \$247 | \$2,089 | \$71 | \$1,225 | \$77 | \$71 | \$84 |
| 10100070-TECHNOLOGY SERVICES | \$1,035,701 | - | \$18,733 | \$691 | \$2,764 | - | - | - | - | - |
| 10100080-COUNTY COUNSEL | \$594,534 | - | - | - | \$1,502 | - | \$2,737 | - | - | - |
| 10100150-INSURANCE | \$1,381,118 | \$1,082 | \$2,491 | \$112 | \$2,596 | - | \$618 | - | - | - |
| 10100170-COMMUNICATIONS | \$51,021 | \$202 | \$1,088 | - | - | - | - | - | - | - |
| 10100240-MAIL/POSTAGE | \$66,218 | - | - | (\$3) | - | - | - | - | - | - |
| 10100280-GRAND JURY | \$34,498 | \$30 | \$92 | \$20 | - | \$293 | - | - | - | - |
| Total Actual Costs | \$6,667,344 | \$6,406 | \$87,429 | \$59,107 | \$17,511 | \$8,380 | \$24,486 | \$375 | \$344 | \$407 |
| Roll Forward Amounts | \$1,342,376 | \$2,931 | \$56,300 | \$27,742 | (\$874) | - | \$12,046 | \$225 | (\$56) | (\$176) |
| Regular Adjustments | - | - | - | - | - | - | - | - | - | - |
| One Time Adjustments | - | - | - | - | - | - | - | - | - | - |
| Total Claimable Cost | \$8,009,720 | \$9,337 | \$143,729 | \$86,849 | \$16,637 | \$8,380 | \$36,532 | \$600 | \$288 | \$231 |

Fiscal Year 2006-07 actual
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Exhibit A

Cost Exhibit (Continued)

| Department | Total | 20500010-SAN | 20600010- | 21000010-WEST | | 21000010-CSA 9- | 21100010-CSA1- | 21120010-CSA12 | 21200010-CSA2- | 21400010-CSA4- | 21800010-CSA8- |
|----------------------------------|--------------------|---------------------|-------------------------------|----------------|---------------|---------------------|----------------|----------------|----------------|----------------|----------------|
| | | ANDREAS LIGHTING | VALLEY SPRINGS LIGHTING | POINT LIGHTING | SUNRISE POINT | RANCHO CALAVERAS | GOLDEN HILLS | BAR XX | DIAMOND XX | SPRING HILLS | |
| BUILDING USE ALLOWANCE | \$122,781 | - | - | - | - | - | - | - | - | - | - |
| EQUIPMENT USE ALLOWANCE | \$548,356 | - | - | - | - | - | - | - | - | - | - |
| 10100110-BUILDINGS & GROUNDS | \$851,380 | - | - | - | - | - | - | - | - | - | - |
| 10100020-ADMINISTRATIVE OFFICE | \$1,024,874 | - | - | - | - | - | - | - | - | - | - |
| 10100030-AUDITOR-CONTROLLER | \$798,143 | \$733 | \$298 | \$298 | \$298 | \$620 | \$124 | \$236 | \$620 | \$74 | |
| 10100060-TREASURER TAX COLLECTOR | \$158,720 | \$189 | \$77 | \$77 | \$77 | \$160 | \$32 | \$61 | \$160 | \$19 | |
| 10100070-TECHNOLOGY SERVICES | \$1,035,701 | - | - | - | - | - | - | - | - | - | |
| 10100080-COUNTY COUNSEL | \$594,534 | - | - | - | - | - | - | - | - | - | |
| 10100150-INSURANCE | \$1,381,118 | - | - | - | - | - | - | \$3,300 | - | - | |
| 10100170-COMMUNICATIONS | \$51,021 | - | - | - | - | - | - | - | - | - | |
| 10100240-MAIL/POSTAGE | \$66,218 | - | - | - | - | - | - | - | - | - | |
| 10100260-GRAND JURY | \$34,498 | - | - | - | - | - | - | - | - | - | |
| Total Actual Costs | \$6,667,344 | \$922 | \$375 | \$375 | \$375 | \$780 | \$156 | \$3,597 | \$1,072 | \$93 | |
| Roll Forward Amounts | \$1,342,376 | (\$194) | \$42 | \$192 | (\$25) | \$581 | (\$161) | \$3,564 | \$1,039 | \$27 | |
| Regular Adjustments | - | - | - | - | - | - | - | - | - | - | |
| One Time Adjustments | - | - | - | - | - | - | - | - | - | - | |
| Total Claimable Cost | \$8,009,720 | \$728 | \$417 | \$567 | \$350 | \$1,361 | (\$5) | \$7,161 | \$2,111 | \$120 | |

Calaveras County
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

| Department | Total | 21900010-AIR POLLUTION CONTROL | 22010010- CENTRAL CALAVERAS FIRE AND RESCUE | 22020010- FOOTHIL FIRE | 22100010- ALTAVILLE- MELONES FIRE | 22300010- JENNY LIND FIRE | 22400010- MOKELUMNE HILL FIRE | 22500010- MURPHYS FIRE | 22700010-SAN ANDREAS FIRE | 22800010-WEST POINT FIRE |
|----------------------------------|--------------------|--------------------------------------|---|---------------------------|---|---------------------------------|-------------------------------------|---------------------------|------------------------------|-----------------------------|
| BUILDING USE ALLOWANCE | \$122,781 | \$77 | - | - | - | - | - | - | - | - |
| EQUIPMENT USE ALLOWANCE | \$548,356 | \$50 | - | - | - | - | - | - | - | - |
| 10100110-BUILDINGS & GROUNDS | \$851,380 | \$1,759 | - | - | - | - | - | - | - | - |
| 10100020-ADMINISTRATIVE OFFICE | \$1,024,874 | \$1,039 | - | - | - | - | - | - | - | - |
| 10100030-AUDITOR-CONTROLLER | \$798,143 | \$4,545 | \$13,503 | \$5,872 | \$5,709 | \$13,055 | \$4,195 | \$6,851 | \$7,968 | \$4,816 |
| 10100060-TREASURER TAX COLLECTOR | \$158,720 | \$1,078 | \$3,480 | \$1,462 | \$1,471 | \$3,365 | \$1,081 | \$1,765 | \$2,054 | \$1,241 |
| 10100070-TECHNOLOGY SERVICES | \$1,035,701 | \$6,244 | - | - | - | - | - | - | - | - |
| 10100080-COUNTY COUNSEL | \$594,534 | \$1,073 | \$993 | \$6,172 | \$108 | \$108 | \$537 | \$349 | \$161 | \$10,653 |
| 10100150-INSURANCE | \$1,381,118 | \$1,531 | - | - | - | - | - | - | - | - |
| 10100170-COMMUNICATIONS | \$51,021 | (\$42) | - | - | - | - | - | - | - | - |
| 10100240-MAIL/POSTAGE | \$66,218 | \$106 | - | - | - | - | - | - | - | - |
| 10100260-GRAND JURY | \$34,498 | - | - | - | - | - | - | - | - | - |
| Total Actual Costs | \$6,667,344 | \$17,460 | \$17,976 | \$13,306 | \$7,288 | \$16,528 | \$5,813 | \$8,965 | \$10,183 | \$16,710 |
| Roll Forward Amounts | \$1,342,376 | \$8,048 | \$3,504 | \$9,140 | \$2,270 | (\$2,455) | \$1,163 | (\$6,261) | (\$416) | \$5,678 |
| Regular Adjustments | | - | - | - | - | - | - | - | - | - |
| One Time Adjustments | | - | - | - | - | - | - | - | - | - |
| Total Claimable Cost | \$8,009,720 | \$25,508 | \$21,480 | \$22,446 | \$9,558 | \$14,073 | \$6,976 | \$2,704 | \$9,767 | \$22,388 |

Calaveras County
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

| Department | Total | 22900010- EBBETS PASS FIRE | 23100010- ALTAVILLE CEMETERY | 23200010- COPPEROPOLIS CEMETERY | 23130010- MOKELUMNE HILL CEMETERY | 23400010- MURPHYS CEMETERY | 23500010-RAIL ROAD FLAT CEMETERY | 23600010-SAN ANDREAS CEMETERY | 23800010- VALECITO CEMETERY | 23900010-WEST POINT CEMETERY |
|----------------------------------|--------------------|----------------------------------|------------------------------------|---------------------------------------|---|----------------------------------|--|-------------------------------------|-----------------------------------|------------------------------------|
| BUILDING USE ALLOWANCE | \$122,781 | - | - | - | - | - | - | - | - | - |
| EQUIPMENT USE ALLOWANCE | \$548,356 | - | - | - | - | - | - | - | - | - |
| 10100110-BUILDINGS & GROUNDS | \$851,380 | - | - | - | - | - | - | - | - | - |
| 10100020-ADMINISTRATIVE OFFICE | \$1,024,874 | - | - | - | - | - | - | \$862 | - | - |
| 10100030-AUDITOR-CONTROLLER | \$798,143 | \$24,648 | \$4,208 | \$384 | \$745 | \$3,152 | \$2,345 | \$2,557 | \$521 | \$1,018 |
| 10100060-TREASURER TAX COLLECTOR | \$158,720 | \$6,353 | \$1,084 | \$99 | \$192 | \$813 | \$805 | \$658 | \$134 | \$263 |
| 10100070-TECHNOLOGY SERVICES | \$1,035,701 | - | - | - | - | - | - | - | - | - |
| 10100080-COUNTY COUNSEL | \$594,534 | \$187 | \$429 | - | - | \$161 | - | \$322 | - | - |
| 10100150-INSURANCE | \$1,381,118 | - | - | - | - | - | - | - | - | - |
| 10100170-COMMUNICATIONS | \$51,021 | - | - | - | - | - | - | - | - | - |
| 10100240-MAIL/POSTAGE | \$66,218 | - | - | - | - | - | - | - | - | - |
| 10100260-GRAND JURY | \$34,498 | - | - | - | - | - | - | - | - | - |
| Total Actual Costs | \$6,667,344 | \$31,188 | \$5,721 | \$483 | \$937 | \$4,126 | \$2,950 | \$4,399 | \$655 | \$1,281 |
| Roll Forward Amounts | \$1,342,376 | \$9,430 | \$459 | \$322 | (\$45) | \$1,405 | \$1,668 | \$473 | (\$243) | (\$210) |
| Regular Adjustments | - | - | - | - | - | - | - | - | - | - |
| One Time Adjustments | - | - | - | - | - | - | - | - | - | - |
| Total Claimable Cost | \$8,009,720 | \$40,618 | \$6,180 | \$805 | \$892 | \$5,531 | \$4,618 | \$4,872 | \$412 | \$1,071 |

Fiscal Year 2006-07 actual
For Use In Year 2008-09

Calaveras County
OMB A-87 Cost Allocation Plan

Date Printed: 9/12/2008

Exhibit A

Cost Exhibit (Continued)

| Department | Total | 24400010 CALAVERAS PUBLIC POWER AGENCY | 26100010- ANGELS VETERANS | 26200010- EBBETS PASS VETERANS | 26300010- JENNY LIND VETERANS | 26400010- MOKELUMNE HILL VETERANS | 26500010-SAN ANDREAS VETERANS | 26600010-WEST POINT VETERANS | 27300010-S A RECREATION AND PARKS | 64130000 COURTS |
|----------------------------------|--------------------|---|---------------------------------|--------------------------------------|-------------------------------------|---|-------------------------------------|------------------------------------|---|--------------------|
| BUILDING USE ALLOWANCE | \$122,781 | - | - | - | - | - | - | - | - | \$7,122 |
| EQUIPMENT USE ALLOWANCE | \$548,356 | - | - | - | - | - | - | - | - | - |
| 10100110-BUILDINGS & GROUNDS | \$851,380 | - | - | - | - | - | - | - | - | \$54,991 |
| 10100020-ADMINISTRATIVE OFFICE | \$1,024,874 | - | - | - | - | - | - | - | - | \$7,831 |
| 10100030-AUDITOR-CONTROLLER | \$798,143 | \$2,035 | \$2,966 | \$3,413 | \$8,551 | \$1,998 | \$87 | \$1,427 | \$2,544 | \$25 |
| 10100060-TREASURER TAX COLLECTOR | \$158,720 | \$524 | \$765 | \$879 | \$2,204 | \$515 | \$23 | \$368 | \$655 | \$6 |
| 10100070-TECHNOLOGY SERVICES | \$1,035,701 | - | - | - | - | - | - | - | - | (\$7,509) |
| 10100080-COUNTY COUNSEL | \$594,534 | - | - | - | \$1,288 | \$429 | - | - | - | \$108 |
| 10100150-INSURANCE | \$1,381,118 | - | - | - | - | - | - | - | - | \$605 |
| 10100170-COMMUNICATIONS | \$51,021 | - | - | - | - | - | - | - | - | \$4,234 |
| 10100240-MAIL/POSTAGE | \$66,218 | - | - | - | - | - | - | - | - | \$15,911 |
| 10100260-GRAND JURY | \$34,498 | - | - | - | - | - | - | - | - | - |
| Total Actual Costs | \$6,667,344 | \$2,559 | \$3,731 | \$4,292 | \$12,043 | \$2,942 | \$110 | \$1,795 | \$3,199 | \$83,324 |
| Roll Forward Amounts | \$1,342,376 | \$409 | (\$1,956) | (\$1,872) | (\$768) | (\$247) | (\$186) | \$96 | (\$591) | \$38,606 |
| Regular Adjustments | | | | | | | | | | |
| One Time Adjustments | | | | | | | | | | |
| Total Claimable Cost | \$8,009,720 | \$2,968 | \$1,775 | \$2,420 | \$11,275 | \$2,695 | (\$76) | \$1,891 | \$2,608 | \$121,930 |

Fiscal Year 2006-07 actual
For Use In Year 2008-09

Calaveras County
OMB A-87 Cost Allocation Plan

Date Printed: 9/12/2008

Exhibit A

Cost Exhibit (Continued)

| Department | Total | 61000010 COUNCIL OF GOVERNMENTS | CENTRAL SIERRA CHILD SUPPORT | ALL OTHER | 2nd Alloc Remains |
|----------------------------------|--------------------|---------------------------------------|------------------------------------|------------------|----------------------|
| BUILDING USE ALLOWANCE | \$122,781 | - | \$7,651 | - | - |
| EQUIPMENT USE ALLOWANCE | \$548,358 | \$191 | - | - | - |
| 10100110-BUILDINGS & GROUNDS | \$851,380 | - | - | \$7,386 | - |
| 10100020-ADMINISTRATIVE OFFICE | \$1,024,874 | \$2,594 | - | \$57,372 | \$3 |
| 10100030-AUDITOR-CONTROLLER | \$798,143 | \$707 | - | \$95,951 | \$4 |
| 10100060-TREASURER TAX COLLECTOR | \$158,720 | - | - | \$24,440 | - |
| 10100070-TECHNOLOGY SERVICES | \$1,035,701 | - | (\$774) | (\$235) | - |
| 10100080-COUNTY COUNSEL | \$594,534 | \$2,361 | \$215 | \$12,206 | - |
| 10100150-INSURANCE | \$1,381,118 | - | - | \$12,985 | \$7 |
| 10100170-COMMUNICATIONS | \$51,021 | - | (\$755) | - | - |
| 10100240-MAIL/POSTAGE | \$66,218 | (\$420) | \$626 | \$1,821 | \$6 |
| 10100260-GRAND JURY | \$34,498 | - | - | \$453 | - |
| Total Actual Costs | \$6,667,344 | \$5,433 | \$6,963 | \$212,379 | \$20 |
| Roll Forward Amounts | \$1,342,376 | (\$8,817) | \$3,813 | \$25,241 | - |
| Regular Adjustments | - | - | - | - | - |
| One Time Adjustments | - | - | - | - | - |
| Total Claimable Cost | \$8,009,720 | (\$3,384) | \$10,776 | \$237,620 | - |