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Calaveras County
OMB A-87 Cost Allocation Plan

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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	$162,777	$2,593	-	$13,432	-	$2,651	-	$309	-	-
EQUIPMENT USE ALLOWANCE	$573,354	-	-	$14,129	$27,734	$120,417	-	$11,724	-	$5,194
10100110-BUILDINGS & GROUNDS	$700,120	$12,932	-	$32,355	-	$16,911	-	$11,743	-	-
10100200 UTILITIES	$167,105	$1,795	-	$3,646	-	$1,036	-	$1,707	-	-
10100020-ADMINISTRATIVE OFFICE	$460,721	$1,992	$10,496	$6,803	$1,387	$1,997	$23,716	$824	$442	$135
10100021 HUMAN RESOURCES	$544,334	$4,147	-	$14,927	-	$3,317	-	$1,659	-	$829
10100030-AUDITOR-CONTROLLER	$906,110	$5,729	$3,890	$11,732	$1,313	$9,180	$159	$1,691	$368	$477
10100060-TREASURER TAX COLLECTOR	$147,796	$757	$896	$723	$303	$1,654	$37	$169	$85	-
10100070-TECHNOLOGY SERVICES	$1,239,673	$5,885	-	$44,779	-	$9,329	-	$15,968	-	$841
10100080-COUNTY COUNSEL	$636,072	$193,590	-	$9,158	-	$10,368	-	-	-	$2,765
10100150-INSURANCE	$1,715,281	$11,105	-	$25,282	-	$3,470	-	$2,596	-	$306
10100170-COMMUNICATIONS	$62,515	$697	-	$2,845	-	$173	-	$261	-	-
10100240-MAIL/POSTAGE	$44,590	$449	-	$6,258	-	$13,644	-	($18)	$77	-
10100260-GRAND JURY	$31,688	$159	$491	$474	-	$177	$2,877	$67	$53	-
Total Actual Costs	$7,392,136	$241,830	$15,773	$186,543	$30,737	$194,324	$26,789	$48,700	$1,025	$10,547
Roll Forward Amounts	$913,630	($3,500)	-	$445	($10,006)	$104,393	$18,839	$19,501	($264)	($19,027)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	($1,692)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	$8,304,074	$238,330	$15,773	$186,988	$20,731	$298,717	$45,628	$68,201	$761	($8,480)

Calaveras County
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Exhibit A

Cost Exhibit (Continued)

Department	Total	10100210-VCTM/WITNESS	10100270-MICROFILM	10100280-CLERK	10100300-DISTRICT ATTORNEY	10100310-PUBLIC DEFENDER	10100320-SHERIFF	10100330-DISPATCH	10100340-PROBATION	10100350-CALAVERAS NARCOTICS ENFORCEMENT UNIT
BUILDING USE ALLOWANCE	$162,777	-	-	$6,140	$4,886	-	$10,921	$677	$1,394	-
EQUIPMENT USE ALLOWANCE	$573,354	-	-	-	$2,910	-	$313,671	$10,251	$42,973	-
10100110-BUILDINGS & GROUNDS	$700,120	$5,276	$3,139	$14,985	$27,742	-	$24,054	$2,244	$45,107	-
10100200 UTILITIES	$167,105	-	$855	$1,689	$6,805	-	$9,413	$2,207	$887	-
10100020-ADMINISTRATIVE OFFICE	$460,721	$913	-	$1,182	$8,355	$1,358	$33,218	$6,910	$12,815	$1,564
10100021 HUMAN RESOURCES	$544,334	$829	-	$3,317	$14,097	-	$56,057	$17,414	$12,439	$2,488
10100030-AUDITOR-CONTROLLER	$906,110	$1,397	-	$1,952	$13,757	$1,889	$65,849	$11,483	$15,239	$2,052
10100060-TREASURER TAX COLLECTOR	$147,796	$212	-	$22	$1,309	$436	$7,673	$319	$1,815	$130
10100070-TECHNOLOGY SERVICES	$1,239,673	$841	-	-	$45,620	-	$237,458	$4,204	$7,567	-
10100080-COUNTY COUNSEL	$636,072	$231	-	$6,652	$921	$1,152	$18,317	-	-	-
10100150-INSURANCE	$1,715,281	$1,445	-	$5,436	$65,223	-	$510,143	$22,238	$23,718	$5,118
10100170-COMMUNICATIONS	$62,515	-	-	$45	$2,529	-	$7,585	-	$620	-
10100240-MAIL/POSTAGE	$44,590	$52	-	$28	$403	-	$1,164	-	$1,301	-
10100260-GRAND JURY	$31,688	$38	-	$78	$623	$165	$2,803	$494	$736	$141
Total Actual Costs	$7,392,136	$11,234	$3,994	$41,526	$195,180	$5,000	$1,298,326	$78,441	$166,611	$11,493
Roll Forward Amounts	$913,630	($643)	($5,707)	$10,994	$11,021	($126)	$136,016	$2,158	$37,888	$96
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	($1,692)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	$8,304,074	$10,591	($1,713)	$52,520	$206,201	$4,874	$1,434,342	$80,599	$204,499	$11,589

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Exhibit A

Cost Exhibit (Continued)

Department	Total	10100360-MARINE SAFETY	10100370-JUVENILE JUSTICE COMMISSION	10100380-JAIL	10100390-ADULT PROBATION	10100400-STATE CORRECTIONAL SCHOOLS	10100410 CAL MET	10100420-AGRICULTURE	10100430-PLANNING	10100440-RECORDER
BUILDING USE ALLOWANCE	$162,777	-	-	$24,424	-	-	-	$1,032	$567	$5,171
EQUIPMENT USE ALLOWANCE	$573,354	-	-	$1,591	-	-	-	-	$4,532	-
10100110-BUILDINGS & GROUNDS	$700,120	$6,672	-	$46,611	-	-	-	$7,598	$11,327	$12,620
10100200 UTILITIES	$167,105	-	$1,059	$33,430	$345	-	-	$1,239	$1,849	$1,422
10100020-ADMINISTRATIVE OFFICE	$460,721	$1,541	-	$10,495	-	-	$2,614	$9,990	$9,570	$2,063
10100021 HUMAN RESOURCES	$544,334	$1,659	-	$20,731	-	-	$2,488	$8,198	$13,351	$3,317
10100030-AUDITOR-CONTROLLER	$906,110	$3,936	-	$22,895	-	-	$1,714	$9,579	$12,949	$3,149
10100060-TREASURER TAX COLLECTOR	$147,796	$679	-	$2,547	-	-	$39	$1,264	$1,173	$260
10100070-TECHNOLOGY SERVICES	$1,239,673	$3,363	-	$3,363	$30,130	-	-	$23,380	$11,770	$29,891
10100080-COUNTY COUNSEL	$636,072	-	-	-	$1,267	-	-	$2,736	$128,330	$1,756
10100150-INSURANCE	$1,715,281	($2,374)	-	$75,987	$4,110	-	$4,203	$15,145	$35,541	$10,577
10100170-COMMUNICATIONS	$62,515	-	-	-	-	-	-	$1,194	$1,855	$983
10100240-MAIL/POSTAGE	$44,590	-	-	$675	-	-	-	$284	$665	$1,946
10100260-GRAND JURY	$31,688	$98	-	$863	-	-	$212	$333	$843	$185
Total Actual Costs	$7,392,136	$15,574	$1,059	$243,612	$35,852	-	$11,270	$81,972	$234,322	$73,340
Roll Forward Amounts	$913,630	($22,262)	$1,020	($13,987)	($18,833)	($509)	-	($13,908)	$59,225	$2,913
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	($1,692)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	$8,304,074	($6,688)	$2,079	$229,625	$17,019	($509)	$11,270	$68,064	$293,547	$76,253

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Exhibit A

Cost Exhibit (Continued)

Department	Total	10100450-CORONER	10100470-OFFICE OF EMERGENCY SERVICES	10100480-ANIMAL CONTROL	10100490-CHILD ABUSE VERTICAL PROSECUTION	10100550-ONSITE SEWAGE	10100570-ENVIRONMNTL HEALTH	10100580-BUILDING	11101560-FISH AND GAME COMMISSSION	11301760-COUNTY FIRE
BUILDING USE ALLOWANCE	$162,777	-	-	$9,148	-	$118	$556	$1,262	-	-
EQUIPMENT USE ALLOWANCE	$573,354	-	$3,886	$10,668	-	-	$3,674	-	-	-
10100110-BUILDINGS & GROUNDS	$700,120	-	$339	$16,785	-	$2,364	$11,110	$22,656	-	-
10100200 UTILITIES	$167,105	-	-	$5,925	-	$386	$1,813	$3,697	-	-
10100020-ADMINISTRATIVE OFFICE	$460,721	$629	$6,009	$2,746	$331	$1,532	$4,503	$9,721	$30	$3,516
10100021 HUMAN RESOURCES	$544,334	$829	$3,317	$5,804	-	$3,317	$7,463	$17,760	-	-
10100030-AUDITOR-CONTROLLER	$906,110	$2,011	$10,651	$14,250	$25	$2,407	$8,602	$13,603	$184	$1,043
10100060-TREASURER TAX COLLECTOR	$147,796	$353	$1,984	$2,513	$5	$135	$984	$1,049	$42	$240
10100070-TECHNOLOGY SERVICES	$1,239,673	-	-	$19,673	-	-	$34,335	$73,584	-	-
10100080-COUNTY COUNSEL	$636,072	$4,233	-	$2,131	-	-	$10,310	$8,380	$231	-
10100150-INSURANCE	$1,715,281	$1,321	$4,333	$9,549	$1,414	$5,698	$12,644	$68,537	-	$18,082
10100170-COMMUNICATIONS	$62,515	-	-	$1,464	-	$604	$2,391	$2,920	-	-
10100240-MAIL/POSTAGE	$44,590	-	-	$4,512	-	$67	$172	($1,576)	-	-
10100260-GRAND JURY	$31,688	$60	$328	$218	$40	$120	$287	$756	$4	$281
Total Actual Costs	$7,392,136	$9,436	$30,847	$105,386	$1,815	$16,748	$98,844	$222,349	$491	$23,162
Roll Forward Amounts	$913,630	$2,176	($78,938)	$48,060	$329	$1,754	$33,924	$51,822	$228	($96,547)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	($1,692)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	$8,304,074	$11,612	($48,091)	$153,446	$2,144	$18,502	$132,768	$274,171	$719	($73,385)

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Exhibit A

Cost Exhibit (Continued)

Department	Total	10601260-PUBLIC HEALTH	10620010-BHS-MENTAL HEALTH	10630010-BHS-SUBSTANCE ABUSE	10101860-ROCK CREEK LANDFILL	10101880-SATELITE OPERATIONS	10101890-RECYCLING/HH	10101900-INTEGRATED WASTE MANAGEMENT	10100590-CARE OF COURT WARDS	10300960-CALWORKS AND HUMAN SERV-ADMIN
BUILDING USE ALLOWANCE	$162,777	-	$2,873	$6,021	-	-	-	$816	-	-
EQUIPMENT USE ALLOWANCE	$573,354	-	-	-	-	-	-	-	-	-
10100110-BUILDINGS & GROUNDS	$700,120	$31,973	$31,864	$43,299	-	-	-	$1,991	-	$3,745
10100200 UTILITIES	$167,105	$2,195	$10,201	$6,941	$2,184	-	-	$225	-	$8,956
10100020-ADMINISTRATIVE OFFICE	$460,721	$20,563	$21,951	$10,245	-	-	-	$25,686	-	$42,863
10100021 HUMAN RESOURCES	$544,334	$33,659	$43,985	$14,664	-	-	-	$26,592	-	$72,809
10100030-AUDITOR-CONTROLLER	$906,110	$30,072	$48,951	$20,888	$12	$74	$25	$35,696	-	$92,259
10100060-TREASURER TAX COLLECTOR	$147,796	$4,518	$6,885	$3,506	$3	$17	$5	$5,734	-	$12,375
10100070-TECHNOLOGY SERVICES	$1,239,673	$89,030	$154,629	$20,179	-	-	-	$2,161	-	$157,692
10100080-COUNTY COUNSEL	$636,072	$6,077	$6,595	-	-	-	-	$231	-	$145,215
10100150-INSURANCE	$1,715,281	$53,765	$118,547	$15,803	-	-	-	$103,234	-	$185,600
10100170-COMMUNICATIONS	$62,515	$3,663	$4,474	$2,926	-	-	-	-	-	$11,383
10100240-MAIL/POSTAGE	$44,590	($2,689)	$263	($302)	-	-	-	$218	-	$7,730
10100260-GRAND JURY	$31,688	$1,411	$1,829	$589	-	-	-	$2,011	-	$2,883
Total Actual Costs	$7,392,136	$274,237	$453,047	$144,759	$2,199	$91	$30	$204,595	-	$743,510
Roll Forward Amounts	$913,630	$90,687	$134,547	$31,275	($36,836)	($9,999)	($4,700)	$125,029	($1,267)	$98,956
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	($1,692)	-	($16,317)	$14,625	-	-	-	-	-	-
Total Claimable Cost	$8,304,074	$364,924	$571,277	$190,659	($34,637)	($9,908)	($4,670)	$329,624	($1,267)	$842,466

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Exhibit A

Cost Exhibit (Continued)

Department	Total	10300970-CALWORKS AND HUMAN SERV-ASSISTANCE	10300980-CALWORKS AND HUMAN SERV-SUPPORT SERVICES	10310010-PREVENT CHILD ABUSE COUNCIL	1090XXXX-CSBG-CDBG	11000010-IHSS PUBLIC AUTHORITY	10170010 EQUIP SERVICE	10180010-PUBLIC WORKS ADMIN	10190010-DEVELOPMENT SERVICES	10200760-ROAD DEPARTMENT
BUILDING USE ALLOWANCE	$162,777	-	-	-	-	-	-	-	-	$18,367
EQUIPMENT USE ALLOWANCE	$573,354	-	-	-	-	-	-	-	-	-
10100110-BUILDINGS & GROUNDS	$700,120	-	-	-	-	-	-	-	-	$63,690
10100200 UTILITIES	$167,105	-	-	-	-	-	-	-	-	$12,956
10100020-ADMINISTRATIVE OFFICE	$460,721	$17,343	-	-	$8,844	$1,440	$759	$3,001	$7,746	$34,301
10100021 HUMAN RESOURCES	$544,334	-	-	-	$6,418	$4,550	$4,147	$27,451	$8,860	$48,635
10100030-AUDITOR-CONTROLLER	$906,110	$5,608	-	-	$1,313	$9,249	$21,707	$17,240	$15,308	$52,317
10100060-TREASURER TAX COLLECTOR	$147,796	$1,293	-	-	$303	$1,801	$5,002	$2,285	$2,474	$6,378
10100070-TECHNOLOGY SERVICES	$1,239,673	-	-	-	-	$7,736	-	$65,915	$841	$1,681
10100080-COUNTY COUNSEL	$636,072	-	-	-	-	$284	-	-	-	$24,537
10100150-INSURANCE	$1,715,281	-	$21	-	-	$3,561	$1,528	$14,401	$12,637	$210,633
10100170-COMMUNICATIONS	$62,515	-	-	-	-	-	-	$5,045	-	($38)
10100240-MAIL/POSTAGE	$44,590	-	-	-	-	-	-	($134)	$128	($565)
10100260-GRAND JURY	$31,688	$2,104	-	-	$14	$156	$10	$6	$470	$2,861
Total Actual Costs	$7,392,136	$26,348	$21	-	$16,892	$28,777	$33,153	$135,210	$48,464	$475,753
Roll Forward Amounts	$913,630	$15,771	($1,180)	($52)	($17,158)	$827	-	-	-	($27,719)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	($1,692)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	$8,304,074	$42,119	($1,159)	($52)	($266)	$29,604	$33,153	$135,210	$48,464	$448,034

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Exhibit A

Cost Exhibit (Continued)

Department	Total	10240010-PUBLIC ACCESS TELEVISION	10210010-TRANSIT SERVICES	10220010-COUNTY WIDE RIM	10230500 LAFCO	10260010-COPPEROPOLIS BENEFIT BASIN	10270010-VALLEY SPRINGS BENEFIT BASIN	10280010 ABANDON VEH ABATE	10100650-LIBRARY	10100660-CALAVERAS ADULT TUTORING
BUILDING USE ALLOWANCE	$162,777	-	-	-	-	-	-	-	$6,528	-
EQUIPMENT USE ALLOWANCE	$573,354	-	-	-	-	-	-	-	-	-
10100110-BUILDINGS & GROUNDS	$700,120	$603	-	-	-	-	-	-	$72,517	-
10100200 UTILITIES	$167,105	$282	-	-	-	-	-	-	$5,520	-
10100020-ADMINISTRATIVE OFFICE	$460,721	$2,026	$1,383	$3,388	$3,101	$1,081	$421	-	$3,995	$466
10100021 HUMAN RESOURCES	$544,334	$4,950	$468	-	$1,725	-	-	-	$13,268	$1,659
10100030-AUDITOR-CONTROLLER	$906,110	$8,233	$2,510	$147	$2,642	$368	$98	$343	$22,301	$2,758
10100060-TREASURER TAX COLLECTOR	$147,796	$1,335	$574	$34	$385	$85	$22	$79	$3,370	$424
10100070-TECHNOLOGY SERVICES	$1,239,673	$1,080	-	-	$2,161	-	-	-	$123,023	-
10100080-COUNTY COUNSEL	$636,072	$1,440	-	-	-	-	-	-	$749	-
10100150-INSURANCE	$1,715,281	$3,124	$1,026	-	$682	-	-	-	$13,868	$1,495
10100170-COMMUNICATIONS	$62,515	-	-	-	$340	-	-	-	$2,769	$95
10100240-MAIL/POSTAGE	$44,590	($208)	-	-	-	-	-	-	$31	-
10100260-GRAND JURY	$31,688	$60	-	$411	-	$20	$51	-	$222	$24
Total Actual Costs	$7,392,136	$22,925	$5,961	$3,980	$11,036	$1,554	$592	$422	$268,161	$6,921
Roll Forward Amounts	$913,630	-	($1,287)	$3,448	$5,539	$1,531	-	-	$112,375	$1,913
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	($1,692)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	$8,304,074	$22,925	$4,674	$7,428	$16,575	$3,085	$592	$422	$380,536	$8,834

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Exhibit A

Cost Exhibit (Continued)

Department	Total	10100670-FARM ADVISOR	10100680-MUSEUM	10401060-CAPITAL IMPROVEMENTS	10611350 FIRST FIVE	10800010-LAW LIBRARY	10870010-PARKS AND RECREATION	11201660-AIRPORT	20200010-ARNOLD LIGHTING	20300010-MOKELUMNE HILL LIGHTING
BUILDING USE ALLOWANCE	$162,777	-	$2,980	-	-	$1,361	-	$31,315	-	-
EQUIPMENT USE ALLOWANCE	$573,354	-	-	-	-	-	-	-	-	-
10100110-BUILDINGS & GROUNDS	$700,120	$20,574	$57,938	-	-	$8,970	-	$1,174	-	-
10100200 UTILITIES	$167,105	$503	$12,849	-	-	$1,245	$200	$7,847	-	-
10100020-ADMINISTRATIVE OFFICE	$460,721	$1,052	$687	$45,573	$406	$113	$546	$8,533	-	-
10100021 HUMAN RESOURCES	$544,334	$2,488	$829	-	$2,488	-	-	$1,029	$33	$33
10100030-AUDITOR-CONTROLLER	$906,110	$3,664	$1,146	$1,828	$11,188	$2,258	$981	$5,980	$294	$319
10100060-TREASURER TAX COLLECTOR	$147,796	$480	$184	$421	$2,282	$520	$226	$1,298	$68	$73
10100070-TECHNOLOGY SERVICES	$1,239,673	$20,889	$1,080	-	$8,306	-	-	-	-	-
10100080-COUNTY COUNSEL	$636,072	-	-	-	$2,016	$1,440	$2,246	$1,498	-	-
10100150-INSURANCE	$1,715,281	$3,257	$849	-	$8,742	-	-	$1,718	-	-
10100170-COMMUNICATIONS	$62,515	$1,079	-	-	-	-	-	-	-	-
10100240-MAIL/POSTAGE	$44,590	$1	-	-	-	-	-	-	-	-
10100260-GRAND JURY	$31,688	$78	$26	$2,223	-	$13	$16	-	-	-
Total Actual Costs	$7,392,136	$54,065	$78,568	$50,045	$35,428	$15,920	$4,215	$60,392	$395	$425
Roll Forward Amounts	$913,630	$15,458	$36,532	-	$10,983	$13,003	-	$42,069	($23)	$76
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	($1,692)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	$8,304,074	$69,523	$115,100	$50,045	$46,411	$28,923	$4,215	$102,461	$372	$501

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Exhibit A

Cost Exhibit (Continued)

Department	Total	20400010-MURPHYS LIGHTING	20500010-SAN ANDREAS LIGHTING	20600010-VALLEY SPRINGS LIGHTING	20700010-WEST POINT LIGHTING	21000010-CSA 9-SUNRISE POINT	21100010-CSA1-RANCHO CALAVERAS	21120010-CSA12 GOLDEN HILLS	21200010-CSA2-BAR XX	21400010-CSA4-DIAMOND XX
BUILDING USE ALLOWANCE	$162,777	-	-	-	-	-	-	-	-	-
EQUIPMENT USE ALLOWANCE	$573,354	-	-	-	-	-	-	-	-	-
10100110-BUILDINGS & GROUNDS	$700,120	-	-	-	-	-	-	-	-	-
10100200 UTILITIES	$167,105	$124	-	-	-	-	-	-	-	-
10100020-ADMINISTRATIVE OFFICE	$460,721	-	-	-	-	-	-	-	-	$461
10100021 HUMAN RESOURCES	$544,334	$33	$33	$33	$33	-	-	-	-	-
10100030-AUDITOR-CONTROLLER	$906,110	$319	$736	$294	$319	$294	$270	$159	$257	$74
10100060-TREASURER TAX COLLECTOR	$147,796	$73	$169	$68	$73	$68	$62	$37	$59	$17
10100070-TECHNOLOGY SERVICES	$1,239,673	-	-	-	-	-	-	-	-	-
10100080-COUNTY COUNSEL	$636,072	-	-	-	-	-	-	-	$3,140	-
10100150-INSURANCE	$1,715,281	-	-	-	-	-	-	-	-	-
10100170-COMMUNICATIONS	$62,515	-	-	-	-	-	-	-	-	-
10100240-MAIL/POSTAGE	$44,590	-	-	-	-	-	-	-	-	-
10100260-GRAND JURY	$31,688	-	-	-	-	-	-	-	-	-
Total Actual Costs	$7,392,136	$549	$938	$395	$425	$362	$332	$196	$3,456	$552
Roll Forward Amounts	$913,630	$289	$130	($246)	($237)	($286)	($81)	$117	$3,376	$239
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	($1,692)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	$8,304,074	$838	$1,068	$149	$188	$76	$251	$313	$6,832	$791

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Exhibit A

Cost Exhibit (Continued)

Department	Total	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
BUILDING USE ALLOWANCE	$162,777	-	-	-	-	-	-	-	-	$78
EQUIPMENT USE ALLOWANCE	$573,354	-	-	-	-	-	-	-	-	-
10100110-BUILDINGS & GROUNDS	$700,120	-	-	-	-	-	-	-	-	$1,568
10100200 UTILITIES	$167,105	-	-	-	-	-	-	-	-	$255
10100020-ADMINISTRATIVE OFFICE	$460,721	-	-	-	-	-	-	-	-	$135
10100021 HUMAN RESOURCES	$544,334	-	-	-	-	-	-	-	-	$829
10100030-AUDITOR-CONTROLLER	$906,110	-	$74	$74	$74	$74	$74	$74	$74	$4,710
10100060-TREASURER TAX COLLECTOR	$147,796	-	$17	$17	$17	$17	$17	$17	$17	$967
10100070-TECHNOLOGY SERVICES	$1,239,673	-	-	-	-	-	-	-	-	$5,524
10100080-COUNTY COUNSEL	$636,072	-	-	$144	-	-	-	-	$806	$1,901
10100150-INSURANCE	$1,715,281	-	-	-	-	-	-	-	-	$1,891
10100170-COMMUNICATIONS	$62,515	-	-	-	-	-	-	-	-	$236
10100240-MAIL/POSTAGE	$44,590	-	-	-	-	-	-	-	-	$78
10100260-GRAND JURY	$31,688	-	-	-	-	-	-	-	-	-
Total Actual Costs	$7,392,136	-	$91	$235	$91	$91	$91	$91	$897	$18,172
Roll Forward Amounts	$913,630	($39)	($140)	($109)	($26)	($253)	($1,391)	($253)	$666	$2,840
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	($1,692)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	$8,304,074	($39)	($49)	$126	$65	($162)	($1,300)	($162)	$1,563	$21,012

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Exhibit A

Cost Exhibit (Continued)

Department	Total	22010010-CENTRAL CALAVERAS FIRE AND RESCUE	22020010-FOOTHIL 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
BUILDING USE ALLOWANCE	$162,777	-	-	-	-	-	-	-	-	-
EQUIPMENT USE ALLOWANCE	$573,354	-	-	-	-	-	-	-	-	-
10100110-BUILDINGS & GROUNDS	$700,120	-	-	-	-	-	-	-	-	-
10100200 UTILITIES	$167,105	-	-	-	-	-	-	-	-	-
10100020-ADMINISTRATIVE OFFICE	$460,721	-	-	-	-	-	-	-	-	-
10100021 HUMAN RESOURCES	$544,334	-	-	-	-	-	-	-	-	-
10100030-AUDITOR-CONTROLLER	$906,110	$12,394	$12,701	$4,847	$761	$14,259	$4,369	$7,485	$8,933	$5,743
10100060-TREASURER TAX COLLECTOR	$147,796	$2,856	$2,927	$1,117	$176	$3,285	$1,007	$1,725	$2,058	$1,323
10100070-TECHNOLOGY SERVICES	$1,239,673	-	-	-	-	-	-	-	-	-
10100080-COUNTY COUNSEL	$636,072	$3,887	$2,391	-	$6,163	$231	$576	$346	$115	$7,891
10100150-INSURANCE	$1,715,281	-	-	-	-	-	-	-	-	-
10100170-COMMUNICATIONS	$62,515	-	-	-	-	-	-	-	-	-
10100240-MAIL/POSTAGE	$44,590	-	-	-	-	-	-	-	-	-
10100260-GRAND JURY	$31,688	-	-	-	-	-	-	-	-	-
Total Actual Costs	$7,392,136	$19,137	$18,019	$5,964	$7,100	$17,775	$5,952	$9,556	$11,106	$14,957
Roll Forward Amounts	$913,630	$5,818	$10,245	$5,168	$5,550	$5,745	($431)	$748	$1,860	($7,239)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	($1,692)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	$8,304,074	$24,955	$28,264	$11,132	$12,650	$23,520	$5,521	$10,304	$12,966	$7,718

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Exhibit A

Cost Exhibit (Continued)

Department	Total	22900010-EBBETS PASS FIRE	23100010-ALTAVILLE CEMETERY	23200010-COPPEROPOLIS CEMETERY	23330010-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	$162,777	-	-	-	-	-	-	-	-	-
EQUIPMENT USE ALLOWANCE	$573,354	-	-	-	-	-	-	-	-	-
10100110-BUILDINGS & GROUNDS	$700,120	-	-	-	-	-	-	-	-	-
10100200 UTILITIES	$167,105	-	-	-	-	-	-	-	-	-
10100020-ADMINISTRATIVE OFFICE	$460,721	-	-	-	-	-	-	-	-	-
10100021 HUMAN RESOURCES	$544,334	-	-	-	-	-	-	-	-	-
10100030-AUDITOR-CONTROLLER	$906,110	$26,861	$5,055	$282	$687	$2,662	$1,301	$2,675	$565	$1,067
10100060-TREASURER TAX COLLECTOR	$147,796	$6,189	$1,165	$65	$159	$613	$299	$617	$130	$246
10100070-TECHNOLOGY SERVICES	$1,239,673	-	-	-	-	-	-	-	-	-
10100080-COUNTY COUNSEL	$636,072	$3,111	$403	-	$231	-	-	-	-	-
10100150-INSURANCE	$1,715,281	-	-	-	-	-	-	-	-	-
10100170-COMMUNICATIONS	$62,515	-	-	-	-	-	-	-	-	-
10100240-MAIL/POSTAGE	$44,590	-	-	-	-	-	-	-	-	-
10100260-GRAND JURY	$31,688	-	-	-	-	-	-	-	-	-
Total Actual Costs	$7,392,136	$36,161	$6,623	$347	$1,077	$3,275	$1,600	$3,292	$695	$1,313
Roll Forward Amounts	$913,630	$12,490	$4,020	$7	($62)	$40	$1,319	$2,614	$393	($1,105)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	($1,692)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	$8,304,074	$48,651	$10,643	$354	$1,015	$3,315	$2,919	$5,906	$1,088	$208

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Exhibit A

Cost Exhibit (Continued)

Department	Total	24100010 CALAVERAS PUBLIC UTILITY DIST	24200010 UNION PUBLIC UTILITY DIST	24300010 VALLEY SPRINGS PUBLIC UTILITY DIST	24400010 CALAVERAS PUBLIC POWER AGENCY	25200010 MOKELUMNE HILL SANITARY	25300010 MURPHYS SANITARY	25400010 SAN ANDREAS SANITARY	26100010- ANGELS VETERANS	26200010- EBBETS PASS VETERANS
BUILDING USE ALLOWANCE	$162,777	-	-	-	-	-	-	-	-	-
EQUIPMENT USE ALLOWANCE	$573,354	-	-	-	-	-	-	-	-	-
10100110-BUILDINGS & GROUNDS	$700,120	-	-	-	-	-	-	-	-	-
10100200 UTILITIES	$167,105	-	-	-	-	-	-	-	-	-
10100020-ADMINISTRATIVE OFFICE	$460,721	-	-	-	-	-	-	-	-	-
10100021 HUMAN RESOURCES	$544,334	-	-	-	-	-	-	-	-	-
10100030-AUDITOR-CONTROLLER	$906,110	$368	$368	$74	$1,853	$221	$74	$368	$2,896	$2,148
10100060-TREASURER TAX COLLECTOR	$147,796	$85	$85	$17	$427	$51	$17	$85	$667	$495
10100070-TECHNOLOGY SERVICES	$1,239,673	-	-	-	-	-	-	-	-	-
10100080-COUNTY COUNSEL	$636,072	-	-	-	-	-	$864	-	$115	$1,959
10100150-INSURANCE	$1,715,281	-	-	-	-	-	-	-	-	-
10100170-COMMUNICATIONS	$62,515	-	-	-	-	-	-	-	-	-
10100240-MAIL/POSTAGE	$44,590	-	-	-	-	-	-	-	-	-
10100260-GRAND JURY	$31,688	-	-	-	-	-	-	-	-	-
Total Actual Costs	$7,392,136	$453	$453	$91	$2,280	$272	$955	$453	$3,678	$4,602
Roll Forward Amounts	$913,630	$355	$237	($125)	$631	$18	($740)	$237	($884)	$355
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	($1,692)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	$8,304,074	$808	$690	($34)	$2,911	$290	$215	$690	$2,794	$4,957

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Exhibit A

Cost Exhibit (Continued)

Department	Total	26300010-JENNY LIND VETERANS	26400010-MOKELUMNE HILL VETERANS	26500010-SAN ANDREAS VETERANS	26600010-WEST POINT VETERANS	27200010 MARK TWAIN HOSPITAL	27300010-S A RECREATION AND PARKS	28010010 CSD 5 WALLACE	28020010 CSD 5 WALLACE WATER CAPITAL	28030010 CSD 5 WALLACE SEWER CAPITAL
BUILDING USE ALLOWANCE	$162,777	-	-	-	-	-	-	-	-	-
EQUIPMENT USE ALLOWANCE	$573,354	-	-	-	-	-	-	-	-	-
10100110-BUILDINGS & GROUNDS	$700,120	-	-	-	-	-	-	-	-	-
10100200 UTILITIES	$167,105	-	-	-	-	-	-	-	-	-
10100020-ADMINISTRATIVE OFFICE	$460,721	-	-	-	-	-	-	-	-	-
10100021 HUMAN RESOURCES	$544,334	-	-	-	-	-	-	-	-	-
10100030-AUDITOR-CONTROLLER	$906,110	$7,179	$2,148	$123	$1,534	$74	$2,921	$98	$25	$25
10100060-TREASURER TAX COLLECTOR	$147,796	$1,654	$495	$29	$353	$17	$673	$22	$5	$5
10100070-TECHNOLOGY SERVICES	$1,239,673	-	-	-	-	-	-	-	-	-
10100080-COUNTY COUNSEL	$636,072	$576	$461	-	-	$231	$172	$231	-	-
10100150-INSURANCE	$1,715,281	-	-	-	-	-	-	-	-	-
10100170-COMMUNICATIONS	$62,515	-	-	-	-	-	-	-	-	-
10100240-MAIL/POSTAGE	$44,590	-	-	-	-	-	-	-	-	-
10100260-GRAND JURY	$31,688	-	-	-	-	-	-	-	-	-
Total Actual Costs	$7,392,136	$9,409	$3,104	$152	$1,887	$322	$3,766	$351	$30	$30
Roll Forward Amounts	$913,630	($614)	$133	$20	$509	$263	($168)	-	-	-
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	($1,692)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	$8,304,074	$8,795	$3,237	$172	$2,396	$585	$3,598	$351	$30	$30

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Exhibit A

Cost Exhibit (Continued)

Department	Total	28040010 CSD5 WALLACE ARCHITECT	28050010 CSD 5 WALLACE DEVELOPER	41100010 SAN ANDREAS 69 SEWER BOND	42600010 MOKE HILL 73 SEWER REV	47300010 CUSD GEO BOND	47700010 CAL PUB UTIL DIST BOND	47900010 SAN JOAQUIN DELTA COMM COLL	47910010 YOSEMITE COMM COLLEGE	47980010 VALLECITO SCHOOL BOND
BUILDING USE ALLOWANCE	$162,777	-	-	-	-	-	-	-	-	-
EQUIPMENT USE ALLOWANCE	$573,354	-	-	-	-	-	-	-	-	-
10100110-BUILDINGS & GROUNDS	$700,120	-	-	-	-	-	-	-	-	-
10100200 UTILITIES	$167,105	-	-	-	-	-	-	-	-	-
10100020-ADMINISTRATIVE OFFICE	$460,721	-	-	-	-	-	-	-	-	-
10100021 HUMAN RESOURCES	$544,334	-	-	-	-	-	-	-	-	-
10100030-AUDITOR-CONTROLLER	$906,110	$25	-	-	$37	-	$74	$74	$74	-
10100060-TREASURER TAX COLLECTOR	$147,796	$5	-	-	$8	-	$17	$17	$17	-
10100070-TECHNOLOGY SERVICES	$1,239,673	-	-	-	-	-	-	-	-	-
10100080-COUNTY COUNSEL	$636,072	-	-	-	-	-	-	-	-	-
10100150-INSURANCE	$1,715,281	-	-	-	-	-	-	-	-	-
10100170-COMMUNICATIONS	$62,515	-	-	-	-	-	-	-	-	-
10100240-MAIL/POSTAGE	$44,590	-	-	-	-	-	-	-	-	-
10100260-GRAND JURY	$31,688	-	-	-	-	-	-	-	-	-
Total Actual Costs	$7,392,136	$30	-	-	$45	-	$91	$91	$91	-
Roll Forward Amounts	$913,630	-	-	-	-	-	-	-	-	-
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	($1,692)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	$8,304,074	$30	-	-	$45	-	$91	$91	$91	-

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Exhibit A

Cost Exhibit (Continued)

Department	Total	48000010 V HILLS IMPRO DIST BOND	48300010 SUNSET SEWER IMPR BOND	49650010 GREENHORN CREEK SERIES	49670010 GREENHORN CREEK REASSMT	54130000 COURTS	61000010 COUNCIL OF GOVERNMENTS	CENTRAL SIERRA CHILD SUPPORT	ALL OTHER	2nd Alloc Remains
BUILDING USE ALLOWANCE	$162,777	-	-	-	-	$7,157	-	-	-	-
EQUIPMENT USE ALLOWANCE	$573,354	-	-	-	-	-	-	-	-	-
10100110-BUILDINGS & GROUNDS	$700,120	-	-	-	-	$25,644	-	-	-	-
10100200 UTILITIES	$167,105	-	-	-	-	$7,906	-	-	$5,511	-
10100020-ADMINISTRATIVE OFFICE	$460,721	-	-	-	-	$113	-	-	$13,098	$4
10100021 HUMAN RESOURCES	$544,334	-	-	-	-	$134	$803	-	$1,939	$3
10100030-AUDITOR-CONTROLLER	$906,110	$159	-	-	$74	$1,448	$16,603	-	$71,503	$13
10100060-TREASURER TAX COLLECTOR	$147,796	$37	-	-	$17	$333	$3,774	-	$16,474	-
10100070-TECHNOLOGY SERVICES	$1,239,673	-	-	-	-	($29,679)	$5,399	$45	-	-
10100080-COUNTY COUNSEL	$636,072	-	-	-	-	-	$1,872	$231	$3,168	-
10100150-INSURANCE	$1,715,281	-	-	-	-	$526	-	-	$17,524	$2
10100170-COMMUNICATIONS	$62,515	-	-	-	-	$4,342	-	$35	-	-
10100240-MAIL/POSTAGE	$44,590	-	-	-	-	$9,439	($473)	$890	$80	-
10100260-GRAND JURY	$31,688	-	-	-	-	-	-	-	$193	$3
Total Actual Costs	$7,392,136	$196	-	-	$91	$27,363	$27,978	$1,201	$129,490	$25
Roll Forward Amounts	$913,630	-	-	-	-	($19,150)	$20,930	($27,887)	($10,609)	-
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	($1,692)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	$8,304,074	$196	-	-	$91	$8,213	$48,908	($26,686)	$118,881	-