JOHN CHIANG
California State Controller

# NEGOTIATION AGREEMENT
# COUNTYWIDE COST ALLOCATION PLAN

| | | | |
|---|---|---|---|
| **County of Calaveras** | | **Date:** | **June 27, 2014** |
| **San Andreas, California** | | **Filing Ref:** | **CAL15** |

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2014-15** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

## SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

The indirect overhead and support service costs listed in **Summary Schedule** (attached) are formally approved as actual costs for the **2012-13** fiscal year and as estimated costs for the **2014-15** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2014**, 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
2. Buildings and Grounds
3. Utilities
4. Administrative Office
5. Human Resources
6. Auditor-Controller
7. Technology Services
8. County Counsel
9. Insurance
10. Communications
11. Mail/Postage

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 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 costs of the county departments 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 that was 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 the 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 of 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 OMB Circular A-87, 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:** None.

## SECTION IV: ACCEPTANCE

**COUNTY OF CALAVERAS**

**BY** **Original signed by**

**Rebecca Callen**
**Name**

**Auditor-Controller**
**Title**

**7-14-2014**
**Date**

**JOHN CHIANG**
**CALIFORNIA STATE CONTROLLER**

**BY** **Original signed by Anita Dagan for**

**Hitomi Sekine, Bureau Chief**
**Local Government Policy and Reporting**
**Division of Accounting and Reporting**

**7-16-2014**
**Date**

**Negotiated by Phillip Pangilinan**
**Telephone (916) 327-2284**

cc: State and Federal Agencies

Attachment

# County of Calaveras, CA
## OMB A-87 Cost Allocation Plan FY 2014-15

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 | 10100180-Surveyor | 10100210 Victim Witness |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 Building Use Allowance | $5,148 | $0 | $3,915 | $0 | $847 | $0 | $1,668 | $0 | $357 | $335 |
| 2 Equipment -Straight Line Depreciation | 0 | 0 | 0 | 17,949 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 10100110-Buildings & Grounds | 5,208 | 0 | 18,164 | 1,459 | 12,663 | 0 | 4,433 | 0 | 1,655 | 0 |
| 4 10100200-Utilities | 1,745 | 0 | 3,150 | 0 | 2,571 | 0 | 2,237 | 0 | 287 | 744 |
| 5 10100020-Administrative Office | 2,266 | 215 | 5,675 | (104) | 2,104 | 5,167 | 1,087 | 1,663 | 0 | 624 |
| 6 10100021-Human Resources | 3,568 | 0 | 8,563 | 0 | 3,568 | 0 | 1,427 | 0 | 0 | 2,372 |
| 7 10100030-Auditor Controller | 2,245 | 4,025 | 5,407 | 850 | 4,541 | 4,865 | 1,282 | 1,019 | 0 | 1,223 |
| 8 10100060-Treasurer Tax Collcetor | 537 | 432 | 1,101 | 237 | 2,021 | 105 | 321 | 676 | 0 | 167 |
| 9 10100070-Technology Services | 10,349 | 0 | 30,680 | 0 | 10,373 | 0 | 8,665 | 0 | 0 | 4,051 |
| 10 10100080-County Counsel | 108,643 | 0 | 14,346 | 0 | 11,558 | 0 | 0 | 0 | 0 | 0 |
| 11 10100150-Insurance | 6,458 | 0 | 15,364 | 6 | 2,851 | 0 | 2,226 | 0 | 0 | 1,916 |
| 12 10100170-Communications | 438 | 0 | 1,673 | 0 | 345 | 0 | 339 | 0 | 0 | 0 |
| 13 10100240-Mail/Postage | 89 | 0 | 720 | 0 | 3,930 | 0 | 15 | 0 | 0 | 25 |
| 14 10100260-Grand Jury | 106 | 11 | 265 | (5) | 98 | 253 | 45 | 75 | 0 | 27 |
| **Total Current Allocations** | 146,800 | 4,683 | 109,023 | 20,392 | 57,470 | 10,390 | 23,745 | 3,433 | 2,299 | 11,484 |
| Less: Fixed Costs (& Adjustments) | 180,055 | 9,499 | 139,095 | 30,057 | 62,028 | 9,156 | 59,649 | 1,984 | 1,689 | 14,057 |
| Carry-Forward | (33,255) | (4,816) | (30,072) | (9,665) | (4,558) | 1,234 | (35,904) | 1,449 | 610 | (2,573) |
| **Proposed Costs** | $113,545 | $(133) | $78,951 | $10,727 | $52,912 | $11,624 | $(12,159) | $4,882 | $2,909 | $8,911 |

# County of Calaveras, CA
## OMB A-87 Cost Allocation Plan FY 2014-15

Summary Schedule

| Department | 10100270-Microfilm | 10100280-Clerk | 10100300-District Attorney | 10100310-Public Defender | 10100320-Sheriff | 10100330-Dispatch | 10100340-Probation | 10100350-Calaveras Narco Enforce Unit | 10100360-Marine Safety | 10100370-Juvenile Justice Commission |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 Building Use Allowance | $0 | $2,041 | $7,975 | $0 | $11,228 | $769 | $0 | $0 | $0 | $0 |
| 2 Equipment -Straight Line Depreciation | 0 | 0 | 0 | 0 | 224,589 | 0 | 3,764 | 0 | 0 | 0 |
| 3 10100110-Buildings & Grounds | 0 | 9,468 | 26,141 | 0 | 11,762 | 0 | 18,412 | 0 | 0 | 0 |
| 4 10100200-Utilities | 0 | 1,642 | 12,107 | 0 | 12,740 | 2,146 | 2,805 | 0 | 0 | 0 |
| 5 10100020-Administrative Office | 0 | 887 | 7,394 | 2,318 | 34,791 | 6,122 | 17,414 | 1,768 | 1,346 | 0 |
| 6 10100021-Human Resources | 0 | 2,854 | 9,991 | 0 | 39,249 | 11,418 | 30,583 | 2,854 | 1,427 | 0 |
| 7 10100030-Auditor Controller | 0 | 2,497 | 7,324 | 880 | 30,608 | 3,929 | 12,255 | 1,718 | 1,816 | 0 |
| 8 10100060-Treasurer Tax Collcetor | 0 | 139 | 2,279 | 523 | 15,986 | 265 | 5,435 | 530 | 690 | 0 |
| 9 10100070-Technology Services | 0 | 7,189 | 26,477 | 0 | 134,441 | 26,549 | 48,993 | 2,597 | 1,318 | 0 |
| 10 10100080-County Counsel | 0 | 23,581 | 2,701 | 2,410 | 55,004 | 0 | 7,289 | 0 | 0 | 0 |
| 11 10100150-Insurance | 0 | 2,892 | 30,284 | 0 | 322,181 | 21,614 | 24,429 | 3,735 | 4,456 | 0 |
| 12 10100170-Communications | 0 | 449 | 2,639 | 0 | 8,245 | 0 | 2,862 | 0 | 0 | 0 |
| 13 10100240-Mail/Postage | 0 | 180 | 216 | 0 | 817 | 0 | 267 | 0 | 0 | 0 |
| 14 10100260-Grand Jury | 0 | 39 | 335 | 113 | 1,603 | 283 | 543 | 82 | 64 | 0 |
| **Total Current Allocations** | 0 | 53,858 | 135,863 | 6,244 | 903,244 | 73,095 | 175,051 | 13,284 | 11,117 | 0 |
| Less: Fixed Costs (& Adjustments) | 4,501 | 37,129 | 183,879 | 6,312 | 1,008,395 | 78,288 | 158,344 | 20,306 | 14,728 | 5,250 |
| Carry-Forward | (4,501) | 16,729 | (48,016) | (68) | (105,151) | (5,193) | 16,707 | (7,022) | (3,611) | (5,250) |
| **Proposed Costs** | $(4,501) | $70,587 | $87,847 | $6,176 | $798,093 | $67,902 | $191,758 | $6,262 | $7,506 | $(5,250) |

# County of Calaveras, CA
## OMB A-87 Cost Allocation Plan FY 2014-15

Summary Schedule

| Department | 10100380-Jail | 10100390-Adult Probation | 10100410-Cal Met | 10100420-Agriculture | 10100430-Planning | 10100440-Recorder | 10100450-Coroner | 10100470-Office Emg Svcs | 10100480-Animal Control | 10100490-Child Abuse Vertical Prosecution |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 Building Use Allowance | $49,037 | $0 | $0 | $0 | $3,444 | $1,719 | $0 | $6,577 | $12,526 | $0 |
| 2 Equipment -Straight Line Depreciation | 13,331 | 0 | 0 | 0 | 0 | 0 | 0 | 9,139 | 0 | 0 |
| 3 10100110-Buildings & Grounds | 63,693 | 0 | 0 | 9,245 | 7,826 | 7,975 | 0 | 0 | 15,464 | 0 |
| 4 10100200-Utilities | 165,728 | 0 | 0 | 2,015 | 1,505 | 1,383 | 0 | 0 | 4,286 | 0 |
| 5 10100020-Administrative Office | 14,516 | 0 | 1,067 | 3,384 | 4,090 | 2,020 | 1,012 | 1,770 | 2,723 | 0 |
| 6 10100021-Human Resources | 15,700 | 0 | 2,141 | 4,355 | 8,563 | 2,854 | 714 | 714 | 9,277 | 0 |
| 7 10100030-Auditor Controller | 10,154 | 0 | 739 | 4,598 | 4,990 | 45,492 | 1,492 | 3,587 | 13,200 | 251 |
| 8 10100060-Treasurer Tax Collcetor | 3,463 | 0 | 0 | 1,317 | 913 | 662 | 871 | 1,561 | 5,359 | 0 |
| 9 10100070-Technology Services | 26,673 | 0 | 1,918 | 10,430 | 20,592 | 16,282 | 4,826 | 5,912 | 18,028 | 0 |
| 10 10100080-County Counsel | 0 | 0 | 0 | 6,970 | 83,551 | 1,655 | 4,966 | 1,626 | 32,236 | 0 |
| 11 10100150-Insurance | 54,583 | 0 | 2,738 | 7,498 | 54,658 | 4,570 | 1,230 | 12,536 | 20,990 | 0 |
| 12 10100170-Communications | 0 | 0 | 0 | 702 | 1,040 | 667 | 0 | 0 | 1,383 | 0 |
| 13 10100240-Mail/Postage | 100 | 0 | 0 | 151 | 243 | 1,677 | 0 | 0 | 1,197 | 0 |
| 14 10100260-Grand Jury | 663 | 0 | 49 | 155 | 170 | 95 | 48 | 67 | 120 | 0 |
| **Total Current Allocations** | 417,641 | 0 | 8,652 | 50,820 | 191,585 | 87,051 | 15,159 | 43,489 | 136,789 | 251 |
| Less: Fixed Costs (& Adjustments) | 291,247 | 0 | 7,782 | 84,128 | 248,543 | 83,372 | 9,408 | 38,029 | 102,598 | 9 |
| Carry-Forward | 126,394 | 0 | 870 | (33,308) | (56,958) | 3,679 | 5,751 | 5,460 | 34,191 | 242 |
| **Proposed Costs** | $544,035 | $0 | $9,522 | $17,512 | $134,627 | $90,730 | $20,910 | $48,949 | $170,980 | $493 |

# County of Calaveras, CA
## OMB A-87 Cost Allocation Plan FY 2014-15

Summary Schedule

| Department | 10100510 Day Reporting Center | 10100550-Onsite Sewage | 10100570-Environmental Health | 10100580-Building | 10100600 Code Compliance | 10100650-Library | 10100660-Calaveras Adult Tutoring | 10100670-Farm Advisor | 10100680-Museum | 10100800 DUI Vertical Prosecution |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 Building Use Allowance | $1,256 | $2,119 | $5,122 | $7,357 | $414 | $34,597 | $0 | $0 | $8,635 | $0 |
| 2 Equipment -Straight Line Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 10100110-Buildings & Grounds | 0 | 5,087 | 12,296 | 17,223 | 995 | 47,153 | 0 | 0 | 24,768 | 0 |
| 4 10100200-Utilities | 2,661 | 978 | 2,365 | 3,313 | 191 | 28,461 | 0 | 0 | 25,738 | 0 |
| 5 10100020-Administrative Office | 2,632 | 1,321 | 2,794 | 3,949 | 1,144 | 2,290 | 203 | 196 | 385 | 433 |
| 6 10100021-Human Resources | 0 | 1,427 | 5,709 | 4,995 | 1,427 | 8,563 | 714 | 0 | 714 | 0 |
| 7 10100030-Auditor Controller | 1,238 | 2,074 | 7,246 | 5,290 | 2,024 | 12,879 | 701 | 0 | 948 | 317 |
| 8 10100060-Treasurer Tax Collcetor | 174 | 467 | 1,261 | 843 | 286 | 3,665 | 125 | 0 | 279 | 0 |
| 9 10100070-Technology Services | 20 | 3,451 | 24,848 | 14,092 | 4,497 | 91,624 | 2,752 | 9,558 | 1,686 | 0 |
| 10 10100080-County Counsel | 319 | 0 | 8,538 | 20,677 | 7,173 | 639 | 0 | 0 | 0 | 0 |
| 11 10100150-Insurance | 47,997 | 4,903 | 10,836 | 52,347 | 2,617 | 6,619 | 850 | 1,150 | 578 | 1,030 |
| 12 10100170-Communications | 99 | 453 | 1,508 | 1,143 | 458 | 1,257 | 125 | 682 | 0 | 0 |
| 13 10100240-Mail/Postage | 0 | 24 | 240 | 65 | 72 | 210 | 0 | 0 | 0 | 0 |
| 14 10100260-Grand Jury | 92 | 63 | 128 | 180 | 54 | 100 | 9 | 0 | 8 | 21 |
| **Total Current Allocations** | 56,488 | 22,367 | 82,891 | 131,474 | 21,352 | 238,057 | 5,479 | 11,586 | 63,739 | 1,801 |
| Less: Fixed Costs (& Adjustments) | 0 | 21,220 | 95,105 | 184,030 | 3,562 | 220,566 | 4,023 | 44,339 | 69,301 | 0 |
| Carry-Forward | 0 | 1,147 | (12,214) | (52,556) | 17,790 | 17,491 | 1,456 | (32,753) | (5,562) | 0 |
| **Proposed Costs** | $56,488 | $23,514 | $70,677 | $78,918 | $39,142 | $255,548 | $6,935 | $(21,167) | $58,177 | $1,801 |

# County of Calaveras, CA
## OMB A-87 Cost Allocation Plan FY 2014-15

Summary Schedule

| Department | 10160010 Bret Harte TIM Fee | 10170010-Equip Service | 10180010-Public Works Admin | 10190010-Development Svcs | 10200760-Road Department | 10210010-Transit Services | 10220010-County Wide Rlm | 10230500-LAFCO | 10240010-Public Access Television | 10260010-Copperopolis Benefit Basin |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 Building Use Allowance | $0 | $0 | $4,097 | $0 | $10,074 | $0 | $0 | $0 | $0 | $0 |
| 2 Equipment -Straight Line Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 10100110-Buildings & Grounds | 0 | 0 | 0 | 0 | 41,004 | 0 | 0 | 0 | 279 | 0 |
| 4 10100200-Utilities | 0 | 0 | 3,939 | 0 | 6,622 | 0 | 0 | 0 | 0 | 0 |
| 5 10100020-Administrative Office | 0 | 824 | 5,025 | (5) | 49,554 | 5,610 | 580 | 0 | 1,294 | 46 |
| 6 10100021-Human Resources | 0 | 3,568 | 24,547 | 0 | 73,534 | 29 | 0 | 0 | 4,995 | 0 |
| 7 10100030-Auditor Controller | 0 | 14,173 | 3,649 | 405 | 32,343 | 3,799 | 534 | 0 | 2,822 | 138 |
| 8 10100060-Treasurer Tax Collcetor | 0 | 8,258 | 920 | 21 | 9,059 | 495 | 21 | 0 | 1,003 | 0 |
| 9 10100070-Technology Services | 0 | 7,455 | 39,720 | 5,332 | 64,279 | 0 | 0 | 0 | 6,568 | 0 |
| 10 10100080-County Counsel | 0 | 0 | 30,493 | 0 | 38,509 | 1,249 | 0 | 0 | 0 | 0 |
| 11 10100150-Insurance | 0 | 5,392 | 16,967 | 0 | 276,692 | 372 | 0 | 0 | 3,316 | 0 |
| 12 10100170-Communications | 0 | 0 | 4,675 | 0 | 219 | 0 | 0 | 0 | 0 | 0 |
| 13 10100240-Mail/Postage | 0 | 0 | 111 | 11 | 161 | 0 | 0 | 0 | 0 | 0 |
| 14 10100260-Grand Jury | 0 | (1) | 4 | 0 | 2,043 | 256 | 28 | 0 | 36 | 2 |
| **Total Current Allocations** | 0 | 39,669 | 134,147 | 5,764 | 604,093 | 11,810 | 1,163 | 0 | 20,313 | 186 |
| Less: Fixed Costs (& Adjustments) | 0 | 37,812 | 159,686 | 31,934 | 532,589 | 14,620 | 1,189 | 270 | 11,800 | 707 |
| Carry-Forward | 0 | 1,857 | (25,539) | (26,170) | 71,504 | (2,810) | (26) | (270) | 8,513 | (521) |
| **Proposed Costs** | $0 | $41,526 | $108,608 | $(20,406) | $675,597 | $9,000 | $1,137 | $(270) | $28,826 | $(335) |

# County of Calaveras, CA
## OMB A-87 Cost Allocation Plan FY 2014-15

Summary Schedule

| Department | 10270010-Valley Springs Benefit Basin | 10280010-Abandon Veh Abate | 103009XX-Calworks & Human Svcs | 10310010-Prevent Child Abuse Council | 10401060-Capital Improv | 10601260-Public Health | 10611350 First Five | 10620010-BHS Mental Health | 10630010-BHS Substance Abuse | 10701360 Courts-TCTF |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 Building Use Allowance | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $4,201 | $11,855 | $0 |
| 2 Equipment -Straight Line Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 10100110-Buildings & Grounds | 0 | 0 | 28,677 | 0 | 8,508 | 23,823 | 0 | 30,890 | 20,516 | 0 |
| 4 10100200-Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,334 | 5,370 | 0 |
| 5 10100020-Administrative Office | 8 | 496 | 82,643 | 146 | 175,996 | 16,543 | 4,379 | 26,804 | 5,838 | 0 |
| 6 10100021-Human Resources | 0 | 0 | 51,939 | 0 | 0 | 22,437 | 3,410 | 42,147 | 8,831 | 0 |
| 7 10100030-Auditor Controller | 188 | 534 | 105,632 | 692 | 3,896 | 14,382 | 7,236 | 53,300 | 12,278 | 30 |
| 8 10100060-Treasurer Tax Collcetor | 0 | 160 | 22,613 | 84 | 1,338 | 4,739 | 3,589 | 24,495 | 2,334 | 0 |
| 9 10100070-Technology Services | 0 | 0 | 232,585 | 0 | 105,162 | 38,101 | 6,686 | 95,478 | 18,008 | 0 |
| 10 10100080-County Counsel | 0 | 0 | (1,241) | 0 | 0 | 11,181 | 871 | 10,339 | 0 | 0 |
| 11 10100150-Insurance | 0 | 0 | 97,105 | 9,399 | 0 | 34,224 | 7,879 | 80,105 | 10,656 | 0 |
| 12 10100170-Communications | 0 | 0 | 11,640 | 0 | 1,249 | 2,262 | 453 | 5,570 | 2,127 | 0 |
| 13 10100240-Mail/Postage | 0 | 24 | 5,748 | 0 | 0 | 447 | 0 | 258 | 125 | 0 |
| 14 10100260-Grand Jury | 0 | 24 | 3,831 | 7 | 7,473 | 710 | 211 | 1,228 | 251 | 0 |
| **Total Current Allocations** | 196 | 1,238 | 641,172 | 10,328 | 303,622 | 168,849 | 34,714 | 386,149 | 98,189 | 30 |
| Less: Fixed Costs (& Adjustments) | 194 | 1,831 | 947,897 | 724 | 109,763 | 258,866 | 54,436 | 573,572 | 139,678 | 0 |
| Carry-Forward | 2 | (593) | (306,725) | 9,604 | 193,859 | (90,017) | (19,722) | (187,423) | (41,489) | 0 |
| **Proposed Costs** | $198 | $645 | $334,447 | $19,932 | $497,481 | $78,832 | $14,992 | $198,726 | $56,700 | $30 |

# County of Calaveras, CA
## OMB A-87 Cost Allocation Plan FY 2014-15

Summary Schedule

| Department | 10800010-Law Library | 10870010-Parks & Recreation | 1090XXXX-CSBG-CDBG | 10900100 CSBG - CMCAA | 10900200 CDBG Revolving Loan | 10900220 94-STBG | 10900240 88-STBG | 10900280-05-STBG-1525 | 10900290 10-STBG-6701 | 10900300 Housing New Const RLF |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 Building Use Allowance | $3,571 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 2 Equipment -Straight Line Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 10100110-Buildings & Grounds | 3,613 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 10100200-Utilities | 1,211 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 10100020-Administrative Office | 169 | 172 | 0 | 0 | 59 | 0 | 0 | 0 | 866 | 0 |
| 6 10100021-Human Resources | 0 | 173 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 10100030-Auditor Controller | 841 | 109 | 0 | 435 | 1,889 | 198 | 40 | 0 | 356 | 10 |
| 8 10100060-Treasurer Tax Collcetor | 481 | 21 | 0 | 132 | 91 | 0 | 0 | 0 | 174 | 0 |
| 9 10100070-Technology Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 10100080-County Counsel | 1,946 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 10100150-Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 10100170-Communications | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 10100240-Mail/Postage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 10100260-Grand Jury | 8 | 1 | 0 | 0 | 3 | 0 | 0 | 0 | 42 | 0 |
| **Total Current Allocations** | 11,840 | 476 | 0 | 567 | 2,042 | 198 | 40 | 0 | 1,438 | 10 |
| Less: Fixed Costs (& Adjustments) | 11,137 | 10,836 | 3,985 | 509 | 244 | 0 | 0 | 0 | 0 | 0 |
| Carry-Forward | 703 | (10,360) | (3,985) | 58 | 1,798 | 0 | 0 | 0 | 0 | 0 |
| **Proposed Costs** | $12,543 | $(9,884) | $(3,985) | $625 | $3,840 | $198 | $40 | $0 | $1,438 | $10 |

# County of Calaveras, CA
## OMB A-87 Cost Allocation Plan FY 2014-15

Summary Schedule

| Department | 10900400 HOME Revolving Loan | 10900440-07-HOME-3085 | 10900700-Sec Dep RLF | 1091XXXX CWHS | 11000010-IHSS Public Authority | 11101560-Fish & Game Commission | 11201660-Airport | 11301760-County Fire | 11701900-Integrated Waste Management | 20200010-Arnold Lighting |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 Building Use Allowance | $0 | $0 | $0 | $0 | $0 | $0 | $25,190 | $0 | $8,481 | $0 |
| 2 Equipment -Straight Line Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 10100110-Buildings & Grounds | 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 | 1,056 | 2,477 | 14 | 3,805 | 1,794 | 22,960 | 266 |
| 6 10100021-Human Resources | 0 | 0 | 0 | 0 | 2,523 | 0 | 1,514 | 0 | 10,596 | 0 |
| 7 10100030-Auditor Controller | 10 | 0 | 69 | 1,206 | 3,725 | 326 | 3,676 | 1,147 | 14,479 | 593 |
| 8 10100060-Treasurer Tax Collcetor | 0 | 0 | 0 | 578 | 1,394 | 35 | 1,171 | 118 | 5,275 | 70 |
| 9 10100070-Technology Services | 0 | 0 | 0 | 0 | 3,485 | 0 | 1,279 | 0 | 13,625 | 0 |
| 10 10100080-County Counsel | 0 | 0 | 0 | 0 | 415 | 0 | 0 | 0 | 17,773 | 0 |
| 11 10100150-Insurance | 0 | 0 | 0 | 0 | 491 | 0 | 5,747 | 0 | 75,370 | 0 |
| 12 10100170-Communications | 0 | 0 | 0 | 0 | 304 | 0 | 0 | 0 | 0 | 0 |
| 13 10100240-Mail/Postage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 108 | 0 |
| 14 10100260-Grand Jury | 0 | 0 | 0 | 52 | 104 | 1 | 74 | 72 | 982 | 1 |
| **Total Current Allocations** | 10 | 0 | 69 | 2,892 | 14,918 | 376 | 42,456 | 3,131 | 169,649 | 930 |
| Less: Fixed Costs (& Adjustments) | 44 | 93 | 191 | 0 | 17,960 | 421 | 36,409 | 28,948 | 168,439 | 857 |
| Carry-Forward | (34) | (93) | (122) | 0 | (3,042) | (45) | 6,047 | (25,817) | 1,210 | 73 |
| **Proposed Costs** | $(24) | $(93) | $(53) | $2,892 | $11,876 | $331 | $48,503 | $(22,686) | $170,859 | $1,003 |

# County of Calaveras, CA
## OMB A-87 Cost Allocation Plan FY 2014-15

Summary Schedule

| Department | 20300010-Mokelumne Hill Lighting | 20400010-Murphys Lighting | 20500010-Andreas Lighting | 20600010-Valley Springs lighting | 20700010-West Point Lighting | 21000010-CSA9-Sunrise Point | 21100010-CSA1-Rancho Calaveras | 21120010-CSA12-Golden Hills | 21150010 PRD1-Woodgate/Indian Creek | 21200010-CSA 2-Bar XX |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 Building Use Allowance | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 2 Equipment -Straight Line Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 10100110-Buildings & Grounds | 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 | 556 | 1,159 | 1,138 | 305 | 302 | 83 | 1,071 | 366 | 1 | 89 |
| 6 10100021-Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 10100030-Auditor Controller | 623 | 643 | 860 | 633 | 702 | 702 | 999 | 465 | 119 | 435 |
| 8 10100060-Treasurer Tax Collcetor | 91 | 98 | 258 | 84 | 77 | 84 | 223 | 56 | 0 | 49 |
| 9 10100070-Technology Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 10100080-County Counsel | 0 | 319 | 0 | 58 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 10100150-Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 10100170-Communications | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 10100240-Mail/Postage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 10100260-Grand Jury | 2 | 5 | 4 | 1 | 1 | 1 | 52 | 12 | 0 | 4 |
| **Total Current Allocations** | 1,272 | 2,224 | 2,260 | 1,081 | 1,082 | 870 | 2,345 | 899 | 120 | 577 |
| Less: Fixed Costs (& Adjustments) | 741 | 636 | 976 | 853 | 897 | 936 | 4,521 | 420 | 0 | 90 |
| Carry-Forward | 531 | 1,588 | 1,284 | 228 | 185 | (66) | (2,176) | 479 | 0 | 487 |
| **Proposed Costs** | $1,803 | $3,812 | $3,544 | $1,309 | $1,267 | $804 | $169 | $1,378 | $120 | $1,064 |

# County of Calaveras, CA
## OMB A-87 Cost Allocation Plan FY 2014-15

Summary Schedule

| 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 | 21860010 CSD 6 Mountain Ranch | 21870010 CSD 7 Appaloosa | 21880010 CSD 8 Saddle Creek | 21890010 CSD 9 Middle River |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 Building Use Allowance | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 2 Equipment -Straight Line Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 10100110-Buildings & Grounds | 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 | 616 | 30 | 40 | 1,067 | 17 | 233 | 0 | 411 | 2,944 | 71 |
| 6 10100021-Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 10100030-Auditor Controller | 445 | 633 | 168 | 168 | 168 | 168 | 0 | 158 | 168 | 168 |
| 8 10100060-Treasurer Tax Collcetor | 63 | 84 | 21 | 21 | 21 | 21 | 0 | 21 | 21 | 21 |
| 9 10100070-Technology Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 10100080-County Counsel | 0 | 0 | 0 | 261 | 0 | 116 | 0 | 348 | 0 | 10,339 |
| 11 10100150-Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 10100170-Communications | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 10100240-Mail/Postage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 10100260-Grand Jury | 24 | 1 | 2 | 52 | 1 | 11 | 0 | 20 | 144 | 3 |
| **Total Current Allocations** | 1,148 | 748 | 231 | 1,569 | 207 | 549 | 0 | 958 | 3,277 | 10,602 |
| Less: Fixed Costs (& Adjustments) | 806 | 593 | 193 | 3,889 | 165 | 426 | 0 | 5,338 | 3,562 | 289 |
| Carry-Forward | 342 | 155 | 38 | (2,320) | 42 | 123 | 0 | (4,380) | (285) | 10,313 |
| **Proposed Costs** | $1,490 | $903 | $269 | $(751) | $249 | $672 | $0 | $(3,422) | $2,992 | $20,915 |

# County of Calaveras, CA
## OMB A-87 Cost Allocation Plan FY 2014-15

Summary Schedule

| Department | 21900010-Air Pollution Control | 22010010-Central Calaveras Fire & | 22020010-Foothill Fire | 22030010 FHJL JPA | 22100010-Altaville Melones Fire | 22200010 Copper Fire | 22300010-Jenny Lind Fire | 22400010-Mokelumne Hill Fire | 22500010-Murphys Fire | 22700010-San Andreas Fire |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 Building Use Allowance | $539 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 2 Equipment -Straight Line Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 10100110-Buildings & Grounds | 1,293 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 10100200-Utilities | 249 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 10100020-Administrative Office | 813 | 2,774 | 836 | 1,866 | 865 | 5,533 | 3,234 | 927 | 4,270 | 2,238 |
| 6 10100021-Human Resources | 858 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 10100030-Auditor Controller | 2,293 | 5,847 | 3,172 | 6,270 | 2,741 | 6,947 | 5,854 | 5,702 | 9,087 | 7,282 |
| 8 10100060-Treasurer Tax Collcetor | 432 | 3,261 | 1,540 | 3,861 | 1,192 | 4,035 | 2,913 | 3,240 | 5,066 | 4,091 |
| 9 10100070-Technology Services | 1,706 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 10100080-County Counsel | 203 | 145 | 116 | 0 | 378 | 348 | 929 | 3,688 | 116 | 0 |
| 11 10100150-Insurance | 2,256 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 10100170-Communications | 141 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 10100240-Mail/Postage | 51 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 10100260-Grand Jury | 39 | 136 | 41 | 91 | 42 | 271 | 158 | 45 | 209 | 109 |
| **Total Current Allocations** | 10,873 | 12,163 | 5,705 | 12,088 | 5,218 | 17,134 | 13,088 | 13,602 | 18,748 | 13,720 |
| Less: Fixed Costs (& Adjustments) | 16,180 | 13,209 | 13,898 | 0 | 6,054 | 17,237 | 18,427 | 7,577 | 12,218 | 8,333 |
| Carry-Forward | (5,307) | (1,046) | (8,193) | 0 | (836) | (103) | (5,339) | 6,025 | 6,530 | 5,387 |
| **Proposed Costs** | $5,566 | $11,117 | $(2,488) | $12,088 | $4,382 | $17,031 | $7,749 | $19,627 | $25,278 | $19,107 |

# County of Calaveras, CA
## OMB A-87 Cost Allocation Plan FY 2014-15

Summary Schedule

| Department | 22800010-West Point Fire | 22900010-Ebbets Pass Fire | 23100010-Altaville Cemetery | 23200010-Copperopolis Cemetery | 23330010-Mokelumne Hill Cemetery | 23400010-Murphys Cemetery | 23500010-Railroad Flat Cemetery | 23600010-San Andreas Cemetery | 23700010-SA Cemetery-Treat Estate | 23800010-Valecito Cemetery |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 Building Use Allowance | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 2 Equipment -Straight Line Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 10100110-Buildings & Grounds | 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 | 2,308 | 21,549 | 448 | 16 | 90 | 214 | 4 | 192 | 0 | 21 |
| 6 10100021-Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 10100030-Auditor Controller | 7,394 | 15,460 | 3,045 | 565 | 1,027 | 2,168 | 716 | 3,382 | 0 | 697 |
| 8 10100060-Treasurer Tax Collcetor | 4,321 | 7,024 | 1,596 | 77 | 334 | 913 | 98 | 1,554 | 0 | 167 |
| 9 10100070-Technology Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 10100080-County Counsel | 0 | 5,982 | 0 | 0 | 58 | 58 | 0 | 174 | 0 | 0 |
| 11 10100150-Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 10100170-Communications | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 10100240-Mail/Postage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 10100260-Grand Jury | 113 | 1,054 | 22 | 1 | 4 | 10 | 0 | 9 | 0 | 1 |
| **Total Current Allocations** | 14,136 | 51,069 | 5,111 | 659 | 1,513 | 3,363 | 818 | 5,311 | 0 | 886 |
| Less: Fixed Costs (& Adjustments) | 9,953 | 32,869 | 4,600 | 511 | 1,167 | 2,608 | 962 | 4,080 | 34 | 758 |
| Carry-Forward | 4,183 | 18,200 | 511 | 148 | 346 | 755 | (144) | 1,231 | (34) | 128 |
| **Proposed Costs** | $18,319 | $69,269 | $5,622 | $807 | $1,859 | $4,118 | $674 | $6,542 | $(34) | $1,014 |

# County of Calaveras, CA
## OMB A-87 Cost Allocation Plan FY 2014-15

Summary Schedule

| 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 Use Allowance | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 2 Equipment -Straight Line Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 10100110-Buildings & Grounds | 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 | 94 | 0 | 0 | 0 | 10,357 | 91 | 471 | 247 | 490 | 366 |
| 6 10100021-Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 10100030-Auditor Controller | 1,254 | 0 | 0 | 0 | 3,174 | 396 | 376 | 514 | 568 | 1,067 |
| 8 10100060-Treasurer Tax Collcetor | 516 | 21 | 21 | 21 | 997 | 21 | 21 | 21 | 91 | 390 |
| 9 10100070-Technology Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 10100080-County Counsel | 0 | 0 | 0 | 0 | 465 | 0 | 0 | 0 | 0 | 0 |
| 11 10100150-Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 10100170-Communications | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 10100240-Mail/Postage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 10100260-Grand Jury | 5 | 0 | 0 | 0 | 506 | 4 | 23 | 12 | 24 | 18 |
| **Total Current Allocations** | 1,869 | 21 | 21 | 21 | 15,499 | 512 | 891 | 794 | 1,173 | 1,841 |
| Less: Fixed Costs (& Adjustments) | 1,392 | 411 | 411 | 326 | 2,833 | 434 | 554 | 429 | 3,391 | 3,428 |
| Carry-Forward | 477 | (390) | (390) | (305) | 12,666 | 78 | 337 | 365 | (2,218) | (1,587) |
| **Proposed Costs** | $2,346 | $(369) | $(369) | $(284) | $28,165 | $590 | $1,228 | $1,159 | $(1,045) | $254 |

# County of Calaveras, CA
## OMB A-87 Cost Allocation Plan FY 2014-15

Summary Schedule

| Department | 26300010-Jenny Lind Veterans | 26400010-Mokelumne Hill Vererans | 26500010-San Andreas Veterans | 26600010-West Point Veterans | 27200010-Mark Twain Hospital | 27300010-S A Recreation & Parks | 28010010-CSD 5 Wallace Admin | 28020010-CSD5 Wallace Water Capital | 28030010-CSD 5 Wallace Sewer | 28040010-CSD 5 Wallace Architect |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 Building Use Allowance | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| 2 Equipment -Straight Line Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 10100110-Buildings & Grounds | 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 | 469 | 146 | 74 | 45 | 0 | 225 | 326 | 0 | 10 | 0 |
| 6 10100021-Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 10100030-Auditor Controller | 6,150 | 2,543 | 231 | 991 | 415 | 3,284 | 267 | 40 | 69 | 40 |
| 8 10100060-Treasurer Tax Collcetor | 2,328 | 1,178 | 56 | 369 | 21 | 1,498 | 35 | 0 | 7 | 0 |
| 9 10100070-Technology Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 10100080-County Counsel | 1,568 | 1,249 | 0 | 0 | 0 | 261 | 0 | 0 | 0 | 0 |
| 11 10100150-Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 10100170-Communications | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 10100240-Mail/Postage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 10100260-Grand Jury | 23 | 7 | 4 | 2 | 0 | 11 | 16 | 0 | 0 | 0 |
| **Total Current Allocations** | 10,538 | 5,123 | 365 | 1,407 | 436 | 5,279 | 644 | 40 | 86 | 40 |
| Less: Fixed Costs (& Adjustments) | 10,056 | 4,770 | 225 | 1,371 | 334 | 4,265 | 224 | 34 | 62 | 48 |
| Carry-Forward | 482 | 353 | 140 | 36 | 102 | 1,014 | 420 | 6 | 24 | (8) |
| **Proposed Costs** | $11,020 | $5,476 | $505 | $1,443 | $538 | $6,293 | $1,064 | $46 | $110 | $32 |

# County of Calaveras, CA
## OMB A-87 Cost Allocation Plan FY 2014-15

Summary Schedule

| Department | 28050010-CSD 5 Wallace Developer | 42600010-Moke Hill 73 Sewer Rev | 47300010-Cusd Geo Bond | 47700010-Cal Pub Utility Dist Bond | 47900010-San Joaquin Delta Comm Coll | 47910010-Yosemite Comm College | 47980010-Vallecito School Bond | 49670010-Greenhorn Creek Reassmt | 54130000-Courts | 61000010 Council of Govts (COG) |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 Building Use Allowance | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $20,461 | $0 |
| 2 Equipment -Straight Line Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 10100110-Buildings & Grounds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 72,959 | 0 |
| 4 10100200-Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,173 | 0 |
| 5 10100020-Administrative Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 509 | 157 |
| 6 10100021-Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 10100030-Auditor Controller | 59 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (15,000) |
| 8 10100060-Treasurer Tax Collcetor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,052 |
| 9 10100070-Technology Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39 | 0 |
| 10 10100080-County Counsel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 232 | 0 |
| 11 10100150-Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 10100170-Communications | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 218 | 0 |
| 13 10100240-Mail/Postage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 310 | 0 |
| 14 10100260-Grand Jury | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total Current Allocations** | 59 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 104,901 | (11,791) |
| Less: Fixed Costs (& Adjustments) | 87 | 206 | 0 | 257 | 472 | 558 | 0 | 150 | 72,156 | 0 |
| Carry-Forward | (28) | (206) | 0 | (257) | (472) | (558) | 0 | (150) | 32,745 | 0 |
| **Proposed Costs** | $31 | $(206) | $0 | $(257) | $(472) | $(558) | $0 | $(150) | $137,646 | $(11,791) |

# County of Calaveras, CA
## OMB A-87 Cost Allocation Plan FY 2014-15

Summary Schedule

| | Department | Central Sierra Child Support | Other | 2nd Allocation Orphans | Total |
|---|---|---|---|---|---|
| 1 | Building Use Allowance | $0 | $351 | $0 | $255,906 |
| 2 | Equipment -Straight Line Depreciation | 0 | 0 | 0 | 268,772 |
| 3 | 10100110-Buildings & Grounds | 0 | 7,369 | 0 | 560,021 |
| 4 | 10100200-Utilities | 0 | 980 | 0 | 320,676 |
| 5 | 10100020-Administrative Office | 0 | 626 | 0 | 619,485 |
| 6 | 10100021-Human Resources | 0 | 0 | 0 | 436,842 |
| 7 | 10100030-Auditor Controller | 0 | 0 | 0 | 593,356 |
| 8 | 10100060-Treasurer Tax Collcetor | 0 | 0 | 0 | 199,052 |
| 9 | 10100070-Technology Services | 59 | 0 | 0 | 1,208,438 |
| 10 | 10100080-County Counsel | 0 | 0 | 0 | 532,828 |
| 11 | 10100150-Insurance | 0 | 1,111 | 0 | 1,353,224 |
| 12 | 10100170-Communications | 417 | 0 | 0 | 55,782 |
| 13 | 10100240-Mail/Postage | 0 | 0 | 0 | 17,592 |
| 14 | 10100260-Grand Jury | 0 | 0 | 0 | 26,752 |
| | **Total Current Allocations** | 476 | 10,437 | 0 | 6,448,726 |
| | Less: Fixed Costs (& Adjustments) | 476 | 23,063 | 0 | 7,017,733 |
| | Carry-Forward | 0 | (12,626) | 0 | (632,321) |
| | **Proposed Costs** | $476 | $(2,189) | $0 | $5,816,405 |