



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Calaveras
San Andreas, California**

**Date: June 30, 2016
Filing Ref: CAL17**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2016-17** 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 **2014-15** fiscal year and as estimated costs for the **2016-17** 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, 2016**, 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 | 7. Technology Services |
| 2. Buildings and Grounds | 8. County Counsel |
| 3. Utilities | 9. Insurance |
| 4. Administrative Office | 10. Communications |
| 5. Human Resources | 11. Mail/Postage |
| 6. Auditor-Controller | |

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 2 CFR Part 225, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: There are no adjustments included in Calaveras County’s 2016-17 FY Countywide Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF CALAVERAS

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Rebecca Callen

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

Name

Auditor-Controller

Title

7-6-2016

7-7-2016

Date

Date

**Negotiated by Eric Perez
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

County of Calaveras, CA
OMB A-87 Cost Allocation Plan FY 2016-17

Actual FY 2014/2015
 12/28/2015

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	\$4,307	\$0	\$3,591	\$0	\$1,451	\$0	\$1,349	\$0	\$300	\$334
2 Equipment -Straight Line Depreciation	0	0	0	0	7,650	0	6,664	0	0	0
3 10100110-Facilities	4,653	0	18,311	0	9,568	0	2,786	7,347	1,425	0
4 10100200-Utilities	1,090	0	2,126	0	2,574	0	1,240	0	178	750
5 10100020-Administrative Office	19,279	803	6,645	0	2,255	5,701	1,405	1,651	0	614
6 10100021-Human Resources	4,419	0	8,206	0	1,894	0	1,262	0	0	1,843
7 10100030-Auditor Controller	760	4,728	4,343	477	4,080	2,392	787	556	0	1,225
8 10100060-Treasurer Tax Collector	16	6,355	770	48	1,428	257	144	0	0	144
9 10100070-Technology Services	24,614	0	43,334	0	17,611	0	747	0	0	374
10 10100080-County Counsel	154,025	0	10,643	0	7,761	0	0	0	0	0
11 10100150-Insurance	9,885	0	16,525	4	2,557	0	3,272	0	0	666
12 10100170-Communications	521	0	1,293	0	218	0	217	0	0	0
13 10100240-Mail/Postage	22	0	1,815	0	448	0	7	0	0	22
14 10100260-Grand Jury	322	110	790	0	290	780	176	226	0	82
Total Current Allocations	223,913	11,996	118,392	529	59,784	9,130	20,057	9,780	1,903	6,054
Less: Prior Year Allocations	146,800	4,683	109,023	20,392	57,470	10,390	23,745	3,433	2,299	11,484
Carry-Forward	77,113	7,313	9,369	(19,863)	2,314	(1,260)	(3,688)	6,347	(396)	(5,430)
Proposed Costs	\$301,025	\$19,309	\$127,760	\$(19,334)	\$62,098	\$7,870	\$16,370	\$16,127	\$1,507	\$624

County of Calaveras, CA
OMB A-87 Cost Allocation Plan FY 2016-17

Actual FY 2014/2015
 12/28/2015

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	\$625	\$7,127	\$0	\$10,552	\$573	\$0	\$0	\$0	\$0
2 Equipment -Straight Line Depreciation	0	0	0	0	350,085	15,339	15,482	0	0	0
3 10100110-Facilities	0	2,965	23,353	0	143,527	0	6,728	0	430	0
4 10100200-Utilities	0	370	10,654	0	64,280	4,431	3,752	0	0	0
5 10100020-Administrative Office	0	573	7,774	2,913	42,687	7,090	9,911	1,698	1,861	0
6 10100021-Human Resources	0	1,262	9,468	0	31,561	10,100	29,164	1,894	1,262	0
7 10100030-Auditor Controller	0	2,798	6,703	1,079	40,399	3,889	13,633	1,911	1,361	0
8 10100060-Treasurer Tax Collector	0	4,012	818	225	7,767	225	2,263	0	64	0
9 10100070-Technology Services	0	750	42,253	0	218,485	6,001	51,870	1,121	747	0
10 10100080-County Counsel	0	2,846	4,619	1,700	51,923	0	5,913	0	0	0
11 10100150-Insurance	0	1,739	33,041	149	396,566	25,033	22,466	4,140	4,796	0
12 10100170-Communications	0	360	1,752	0	5,758	0	1,822	0	0	0
13 10100240-Mail/Postage	0	68	182	0	312	0	173	0	0	0
14 10100260-Grand Jury	0	74	1,027	399	4,799	920	1,282	225	239	0
Total Current Allocations	0	18,441	148,771	6,465	1,368,702	73,601	164,459	10,988	10,761	0
Less: Prior Year Allocations	0	53,858	135,863	6,244	903,244	73,095	175,051	13,284	11,117	0
Carry-Forward	0	(35,417)	12,908	221	465,458	506	(10,592)	(2,296)	(356)	0
Proposed Costs	\$0	\$(16,977)	\$161,679	\$6,687	\$1,834,160	\$74,107	\$153,866	\$8,692	\$10,404	\$0

County of Calaveras, CA
OMB A-87 Cost Allocation Plan FY 2016-17

Actual FY 2014/2015
 12/28/2015

Summary Schedule

Department	10100380- Jail	10100390- Adult Probation	10100410- Cal Met	10100420- Agriculture	10100430- Planning	10100440- Recorder	10100450- Coroner	10100460 Public Admin	10100470- Office Emg Svcs	10100480- Animal Control
1 Building Use Allowance	\$1,231,562	\$0	\$0	\$0	\$3,122	\$1,544	\$0	\$0	\$6,577	\$12,008
2 Equipment -Straight Line Depreciation	21,847	0	0	0	0	0	0	0	6,342	0
3 10100110-Facilities	263,237	0	0	2,756	5,913	7,329	0	0	1,988	10,840
4 10100200-Utilities	243,588	0	0	1,828	940	914	0	0	0	3,302
5 10100020-Administrative Office	18,440	0	36	3,985	4,635	1,767	1,338	0	4,608	2,974
6 10100021-Human Resources	20,831	0	1,262	3,544	6,944	1,894	631	0	1,262	8,206
7 10100030-Auditor Controller	23,125	0	0	4,287	5,479	11,736	1,393	0	2,176	8,258
8 10100060-Treasurer Tax Collicetor	1,589	0	0	1,268	3,980	11,137	80	48	144	4,445
9 10100070-Technology Services	12,736	0	747	14,695	22,434	24,943	7,702	0	747	19,521
10 10100080-County Counsel	0	0	0	4,989	91,798	2,143	2,809	0	0	25,869
11 10100150-Insurance	83,763	0	341	8,544	52,105	3,888	1,396	0	13,546	23,137
12 10100170-Communications	0	0	0	721	934	439	0	0	0	766
13 10100240-Mail/Postage	0	0	0	88	322	1,038	0	0	0	733
14 10100260-Grand Jury	2,432	0	0	442	586	235	181	0	248	375
Total Current Allocations	1,923,150	0	2,387	47,146	199,190	69,008	15,530	48	37,640	120,434
Less: Prior Year Allocations	417,641	0	8,652	50,820	191,585	87,051	15,159	0	43,489	136,789
Carry-Forward	1,505,509	0	(6,265)	(3,674)	7,605	(18,043)	371	0	(5,849)	(16,355)
Proposed Costs	\$3,428,660	\$0	\$(3,878)	\$43,472	\$206,796	\$50,966	\$15,901	\$48	\$31,790	\$104,080

County of Calaveras, CA
OMB A-87 Cost Allocation Plan FY 2016-17

Actual FY 2014/2015
 12/28/2015

Summary Schedule

Department	10100490- Child Abuse Vertical Prosecution	10100510 Day Reporting Center (DRC)	10100550- Onsite Sewage	10100570- Environment al Health	10100580- Building	10100600 Code Compliance	10100650- Library	10100660- Calaveras Adult Tutoring	10100670- Farm Advisor	10100680- Museum
1 Building Use Allowance	\$0	\$832	\$1,626	\$4,328	\$6,063	\$350	\$40,402	\$0	\$0	\$6,504
2 Equipment -Straight Line Depreciation	0	22,455	0	11,721	0	0	0	0	0	0
3 10100110-Facilities	0	5,126	3,843	9,290	13,013	752	55,972	0	0	20,117
4 10100200-Utilities	0	475	0	1,477	2,069	120	22,009	0	797	22,238
5 10100020-Administrative Office	0	8,233	1,341	3,176	4,272	1,506	2,605	286	0	206
6 10100021-Human Resources	0	0	1,262	5,050	4,419	1,894	8,206	631	0	631
7 10100030-Auditor Controller	0	2,087	2,202	7,546	5,941	2,442	12,256	522	0	823
8 10100060-Treasurer Tax Collector	0	273	1,476	6,098	5,312	257	7,350	48	0	514
9 10100070-Technology Services	0	0	747	34,195	19,112	4,785	112,956	374	14,658	374
10 10100080-County Counsel	0	0	0	9,498	5,137	3,363	2,513	0	0	0
11 10100150-Insurance	0	52,632	5,272	12,157	49,054	3,343	15,949	1,081	3,212	575
12 10100170-Communications	0	67	288	857	934	289	735	145	637	0
13 10100240-Mail/Postage	0	0	9	142	48	95	111	0	0	0
14 10100260-Grand Jury	0	666	179	382	520	199	314	37	0	26
Total Current Allocations	0	92,846	18,246	105,917	115,894	19,394	281,378	3,122	19,303	52,007
Less: Prior Year Allocations	251	56,488	22,367	82,891	131,474	21,352	238,057	5,479	11,586	63,739
Carry-Forward	(251)	36,358	(4,121)	23,026	(15,580)	(1,958)	43,321	(2,357)	7,717	(11,732)
Proposed Costs	\$(251)	\$129,203	\$14,125	\$128,943	\$100,314	\$17,436	\$324,699	\$766	\$27,021	\$40,274

County of Calaveras, CA
OMB A-87 Cost Allocation Plan FY 2016-17

Actual FY 2014/2015
 12/28/2015

Summary Schedule

Department	10100800 DUI Vertical Prosecution	10150010 Anti Drug Abuse Justice	10150020 Drug Enf Admin	10150030 US Forest Service	10160010 Bret Harte TIM Fee	10170010- Equip Service	10180010- Public Works Admin	10190010- Development Svcs	10200760- Road Department	10200780 Public Works Eng
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$3,399	\$0	\$10,341	\$0
2 Equipment -Straight Line Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	0	0	0	12,384	5,910	0	24,697	0
4 10100200-Utilities	0	0	0	0	0	0	2,644	0	5,643	0
5 10100020-Administrative Office	884	472	309	148	0	429	7,972	0	28,552	2,791
6 10100021-Human Resources	0	0	0	0	0	5,050	41,059	242	55,154	0
7 10100030-Auditor Controller	530	686	169	121	0	14,459	3,554	0	26,072	2,102
8 10100060-Treasurer Tax Collector	64	64	193	32	0	177	16	0	6,451	0
9 10100070-Technology Services	0	0	0	0	0	2,989	86,932	0	30,262	0
10 10100080-County Counsel	0	0	0	0	0	2,698	21,545	0	17,480	0
11 10100150-Insurance	2,256	463	0	0	0	8,234	38,753	0	288,450	493
12 10100170-Communications	0	0	0	0	0	198	1,089	0	1,220	0
13 10100240-Mail/Postage	0	0	0	0	0	0	5	0	203	0
14 10100260-Grand Jury	121	65	31	9	0	6	36	0	3,315	382
Total Current Allocations	3,855	1,750	703	310	0	46,625	212,916	242	497,839	5,768
Less: Prior Year Allocations	1,801	0	0	0	0	39,669	134,147	5,764	604,093	0
Carry-Forward	2,054	0	0	0	0	6,956	78,769	(5,522)	(106,254)	0
Proposed Costs	\$5,909	\$1,750	\$703	\$310	\$0	\$53,580	\$291,685	\$(5,279)	\$391,586	\$5,768

County of Calaveras, CA
OMB A-87 Cost Allocation Plan FY 2016-17

Actual FY 2014/2015
 12/28/2015

Summary Schedule

Department	10210010- Transit Services	10210020 Transit Capital	10220010- County Wide Rim	10230500- LAFCO	10240010- Public Access Television	10260010- Copperopolis Benefit Basin	10270010- Valley Springs Benefit Basin	10280010- Abandon Veh Abate	103009XX- Calworks & Human Svcs	10310010- Prevent Child Abuse Council
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-Facilities	0	0	0	0	0	0	0	0	13,387	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	6,787	0	27	0	982	0	1	332	101,603	151
6 10100021-Human Resources	0	0	0	0	5,050	0	0	0	73,211	0
7 10100030-Auditor Controller	3,705	0	0	0	2,925	0	0	0	97,098	524
8 10100060-Treasurer Tax Collector	2,696	48	883	0	465	193	305	96	7,318	273
9 10100070-Technology Services	0	0	0	0	2,989	0	0	0	88,632	0
10 10100080-County Counsel	1,256	0	0	0	0	0	0	0	64,921	0
11 10100150-Insurance	92	0	0	0	3,415	0	0	0	136,862	3,543
12 10100170-Communications	0	0	0	0	0	0	0	0	7,429	0
13 10100240-Mail/Postage	0	0	0	0	0	0	0	17	3,930	0
14 10100260-Grand Jury	791	0	4	0	118	0	0	46	13,247	21
Total Current Allocations	15,327	48	914	0	15,944	193	306	491	607,637	4,511
Less: Prior Year Allocations	11,810	0	1,163	0	20,313	186	196	1,238	641,172	10,328
Carry-Forward	3,517	0	(249)	0	(4,369)	7	110	(747)	(33,535)	(5,817)
Proposed Costs	\$18,844	\$48	\$665	\$0	\$11,575	\$200	\$417	\$(256)	\$574,102	\$(1,307)

County of Calaveras, CA
OMB A-87 Cost Allocation Plan FY 2016-17

Actual FY 2014/2015
 12/28/2015

Summary Schedule

Department	10401060- Capital Improv	10501160 2007 Cert of Participation	10511170 2007 Gen Ob Bond Ser 2008	10601260- Public Health	10611350 First Five	10620010- BHS Mental Health	10630010- BHS Substance Abuse	10640010 Strengthenin g Fam. BHS	10701360 Courts- TCTF	10800010- Law Library
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$2,544	\$11,067	\$0	\$0	\$2,988
2 Equipment -Straight Line Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	6,649	0	0	8,651	0	46,297	33,895	0	0	3,228
4 10100200-Utilities	0	0	0	0	0	7,168	4,243	0	0	756
5 10100020-Administrative Office	4,293	1,795	9,278	13,006	2,419	35,330	6,428	9	0	147
6 10100021-Human Resources	0	0	0	28,551	5,095	47,217	9,635	0	0	0
7 10100030-Auditor Controller	1,828	0	0	11,547	6,910	53,012	12,160	0	0	741
8 10100060-Treasurer Tax Collector	112	0	0	2,680	273	2,616	8,377	32	0	193
9 10100070-Technology Services	0	0	0	60,232	8,823	155,211	32,096	0	0	0
10 10100080-County Counsel	0	0	0	9,128	2,993	9,867	0	0	0	1,183
11 10100150-Insurance	0	0	0	51,739	8,213	93,893	12,837	0	0	0
12 10100170-Communications	312	0	0	1,631	310	3,283	1,142	0	0	0
13 10100240-Mail/Postage	0	0	0	179	0	217	94	0	0	0
14 10100260-Grand Jury	0	246	1,270	1,381	321	3,865	705	1	0	20
Total Current Allocations	13,195	2,040	10,548	188,726	35,357	460,519	132,678	42	0	9,256
Less: Prior Year Allocations	303,622	0	0	168,849	34,714	386,149	98,189	0	30	11,840
Carry-Forward	(290,427)	0	0	19,877	643	74,370	34,489	0	(30)	(2,584)
Proposed Costs	\$(277,232)	\$2,040	\$10,548	\$208,602	\$36,000	\$534,889	\$167,167	\$42	\$(30)	\$6,671

County of Calaveras, CA
OMB A-87 Cost Allocation Plan FY 2016-17

Actual FY 2014/2015
 12/28/2015

Summary Schedule

Department	10870010- Parks & Recreation	1090XXXX- CSBG-CDBG	10900100 CSBG - CMCAA	10900200 CDBG Revolving Loan	10900220 94- STBG	10900240 88- STBG	10900270 03- STBG-1866	10900280- 05-STBG- 1525	10900290 10- STBG-6701	10900300 Housing New Const RLF
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-Facilities	0	0	0	0	0	0	0	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	536	0	0	1,985	0	0	0	0	0	0
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	40	5,010	0	0	0	0	0	0	0	0
8 10100060-Treasurer Tax Collector	0	0	0	4,381	0	0	0	0	0	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	148	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	0	0	0	239	0	0	0	0	0	0
Total Current Allocations	724	5,010	0	6,605	0	0	0	0	0	0
Less: Prior Year Allocations	476	0	567	2,042	198	40	0	0	1,438	10
Carry-Forward	248	0	(567)	4,563	(198)	(40)	0	0	(1,438)	(10)
Proposed Costs	\$972	\$5,010	\$(567)	\$11,168	\$(198)	\$(40)	\$0	\$0	\$(1,438)	\$(10)

County of Calaveras, CA
OMB A-87 Cost Allocation Plan FY 2016-17

Actual FY 2014/2015
 12/28/2015

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	12000010 Road CIP- Projects
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$25,190	\$0	\$8,482	\$0
2 Equipment -Straight Line Depreciation	0	0	0	0	0	0	0	0	0	0
3 10100110-Facilities	0	0	0	0	0	0	4,110	0	215	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	0	0	0	1,510	2,383	15	2,476	1,493	24,220	7,748
6 10100021-Human Resources	0	0	0	0	1,650	0	1,311	0	9,758	0
7 10100030-Auditor Controller	0	0	0	1,168	2,790	290	4,098	950	13,277	0
8 10100060-Treasurer Tax Collector	0	0	0	209	754	16	2,295	1,139	7,350	610
9 10100070-Technology Services	0	0	0	0	747	0	747	0	4,857	0
10 10100080-County Counsel	0	0	0	0	563	702	3,289	0	3,474	0
11 10100150-Insurance	0	0	0	0	2,908	0	2,462	0	70,363	0
12 10100170-Communications	0	0	0	0	204	0	0	0	296	0
13 10100240-Mail/Postage	0	0	0	0	0	0	0	0	72	0
14 10100260-Grand Jury	0	0	0	207	321	2	341	184	3,036	809
Total Current Allocations	0	0	0	3,093	12,321	1,025	46,319	3,767	145,400	9,168
Less: Prior Year Allocations	10	0	69	2,892	14,918	376	42,456	3,131	169,649	0
Carry-Forward	(10)	0	(69)	201	(2,597)	649	3,863	636	(24,249)	0
Proposed Costs	\$(10)	\$0	\$(69)	\$3,293	\$9,724	\$1,673	\$50,182	\$4,402	\$121,151	\$9,168

County of Calaveras, CA
OMB A-87 Cost Allocation Plan FY 2016-17

Actual FY 2014/2015
 12/28/2015

Summary Schedule

Department	20200010- Arnold Lighting	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/In dian Creek
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-Facilities	170	157	643	133	157	157	170	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	23	36	130	111	26	24	9	1,279	16	1
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	226	226	274	411	226	234	217	459	209	32
8 10100060-Treasurer Tax Collector	0	0	0	0	0	0	0	0	0	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	0	0	0	0	0	0	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 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	3	5	18	15	3	3	1	164	2	0
Total Current Allocations	422	424	1,064	670	412	419	398	1,902	228	33
Less: Prior Year Allocations	930	1,272	2,224	2,260	1,081	1,082	870	2,345	899	120
Carry-Forward	(508)	(848)	(1,160)	(1,590)	(669)	(663)	(472)	(443)	(671)	(87)
Proposed Costs	\$(86)	\$(425)	\$(95)	\$(919)	\$(257)	\$(245)	\$(75)	\$1,459	\$(444)	\$(54)

County of Calaveras, CA
OMB A-87 Cost Allocation Plan FY 2016-17

Actual FY 2014/2015
 12/28/2015

Summary Schedule

Department	21200010- CSA 2-Bar XX	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
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-Facilities	0	0	0	0	0	0	0	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	32	645	10	43	1,144	18	333	0	441	3,285
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	217	379	274	64	56	64	64	0	56	64
8 10100060-Treasurer Tax Collector	48	0	0	0	0	0	0	0	0	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	0	0	296	0	443	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	4	88	1	6	157	3	46	0	60	450
Total Current Allocations	302	1,112	285	113	1,653	85	887	0	557	3,800
Less: Prior Year Allocations	577	1,148	748	231	1,569	207	549	0	958	3,277
Carry-Forward	(275)	(36)	(463)	(118)	84	(122)	338	0	(401)	523
Proposed Costs	\$27	\$1,075	\$(177)	\$(5)	\$1,737	\$(36)	\$1,224	\$0	\$157	\$4,322

County of Calaveras, CA
OMB A-87 Cost Allocation Plan FY 2016-17

Actual FY 2014/2015
 12/28/2015

Summary Schedule

Department	21890010 CSD 9 Middle River	21900010-Air Pollution Control	22010010- Central Calaveras Fire &	22020010- Foothill Fire	22030010 FHJL JPA	22040010 Calaveras Consol. Fire	22100010- Altaville Melones Fire	22200010 Copper Fire	22300010- Jenny Lind Fire	22400010- Mokelumne Hill Fire
1 Building Use Allowance	\$0	\$455	\$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-Facilities	0	977	0	0	0	0	0	0	0	0
4 10100200-Utilities	0	155	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	76	2,051	2,915	1	4,246	0	1,546	6,305	2	980
6 10100021-Human Resources	0	1,455	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	64	2,767	6,403	217	10,941	89	4,953	11,092	201	3,441
8 10100060-Treasurer Tax Collector	0	2,054	722	0	1,204	112	385	1,075	0	385
9 10100070-Technology Services	0	374	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	776	148	0	591	0	0	74	0	333
11 10100150-Insurance	0	3,207	0	0	0	0	0	0	0	0
12 10100170-Communications	0	138	0	0	0	0	0	0	0	0
13 10100240-Mail/Postage	0	43	0	0	0	0	0	0	0	0
14 10100260-Grand Jury	10	278	399	0	581	0	212	863	0	134
Total Current Allocations	151	14,731	10,587	218	17,563	201	7,096	19,409	203	5,273
Less: Prior Year Allocations	10,602	10,873	12,163	5,705	12,088	0	5,218	17,134	13,088	13,602
Carry-Forward	(10,451)	3,858	(1,576)	(5,487)	5,475	0	1,878	2,275	(12,885)	(8,329)
Proposed Costs	\$(10,301)	\$18,589	\$9,011	\$(5,268)	\$23,038	\$201	\$8,974	\$21,684	\$(12,682)	\$(3,056)

County of Calaveras, CA
OMB A-87 Cost Allocation Plan FY 2016-17

Actual FY 2014/2015
 12/28/2015

Summary Schedule

Department	22500010- Murphys Fire	22700010- San Andreas Fire	22800010- West Point Fire	22900010- Ebbets Pass Fire	23100010- Altaville Cemetery	23200010- Copperopolis Cemetery	23300010- Mokelumne Hill Cemetery	23400010- Murphys Cemetery	23500010- Railroad Flat Cemetery	23600010- San Andreas Cemetery
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-Facilities	0	0	0	0	0	0	0	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	3,711	2,050	2,006	21,623	476	18	93	183	7	158
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	7,127	5,947	5,459	11,658	2,279	251	528	1,402	312	1,137
8 10100060-Treasurer Tax Collector	1,348	481	80	7,815	385	112	80	401	64	369
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	0	702	185	0	0	185	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	508	281	275	2,960	65	2	13	25	1	22
Total Current Allocations	12,694	8,759	7,819	44,759	3,390	383	714	2,195	384	1,685
Less: Prior Year Allocations	18,748	13,720	14,136	51,069	5,111	659	1,513	3,363	818	5,311
Carry-Forward	(6,054)	(4,961)	(6,317)	(6,310)	(1,721)	(276)	(799)	(1,168)	(434)	(3,626)
Proposed Costs	\$6,641	\$3,798	\$1,503	\$38,449	\$1,669	\$107	\$(85)	\$1,028	\$(50)	\$(1,941)

County of Calaveras, CA
OMB A-87 Cost Allocation Plan FY 2016-17

Actual FY 2014/2015
 12/28/2015

Summary Schedule

Department	23700010-SA Cemetery- Treat Estate	23800010- Valecito Cemetery	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
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-Facilities	0	0	0	0	0	0	0	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	0	87	177	565	567	592	15,305	113	550	283
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	0	320	989	0	0	0	2,183	0	0	0
8 10100060-Treasurer Tax Collector	0	32	96	0	0	0	1,541	0	0	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	0	0	0	0	0	0	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 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	0	12	24	77	78	81	2,095	16	75	39
Total Current Allocations	0	452	1,287	643	644	673	21,123	129	625	322
Less: Prior Year Allocations	0	886	1,869	21	21	21	15,499	512	891	794
Carry-Forward	0	(434)	(582)	622	623	652	5,624	(383)	(266)	(472)
Proposed Costs	\$0	\$17	\$705	\$1,265	\$1,267	\$1,325	\$26,747	\$(254)	\$360	\$(149)

County of Calaveras, CA
OMB A-87 Cost Allocation Plan FY 2016-17

Actual FY 2014/2015
 12/28/2015

Summary Schedule

Department	26100010- Angels Veterans	26200010- Eberts Pass Veterans	26300010- Jenny Lind Veterans	26400010- Mokelumne Hill Veterans	26500010- San Andreas Veterans	26600010- West Point Veterans	2710010 Calaveras Co Water Dist	27200010- Mark Twain Hospital	27300010-S A Recreation & Parks	28010010- CSD 5 Wallace Admin
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-Facilities	0	0	0	0	0	0	0	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	483	393	570	243	9	43	5,594	0	208	0
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	218	583	4,416	2,218	159	461	0	0	2,484	0
8 10100060-Treasurer Tax Collector	0	738	2,343	353	0	64	0	0	1,075	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	1,293	0	0	0	0	0	4,656	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	66	54	78	33	1	6	766	0	29	0
Total Current Allocations	766	1,768	8,700	2,848	169	574	6,359	0	8,453	0
Less: Prior Year Allocations	1,173	1,841	10,538	5,123	365	1,407	0	436	5,279	644
Carry-Forward	(407)	(73)	(1,838)	(2,275)	(196)	(833)	0	(436)	3,174	(644)
Proposed Costs	\$360	\$1,695	\$6,862	\$573	\$(26)	\$(259)	\$6,359	\$(436)	\$11,626	\$(644)

County of Calaveras, CA
OMB A-87 Cost Allocation Plan FY 2016-17

Actual FY 2014/2015
 12/28/2015

Summary Schedule

Department	28020010- CSD5 Wallace Water Capital	28030010- CSD 5 Wallace Sewer	28040010- CSD 5 Wallace Architect	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
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-Facilities	0	0	0	0	0	0	0	0	0	0
4 10100200-Utilities	0	0	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	0	0	0	0	0	0	0	0	0	0
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	0	0	0	0	0	0	0	0	0	0
8 10100060-Treasurer Tax Collector	0	0	0	0	0	0	0	0	0	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	0	0	0	0	0	0	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 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	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	0	0	0	0	0	0	0	0
Less: Prior Year Allocations	40	86	40	59	0	0	0	0	0	0
Carry-Forward	(40)	(86)	(40)	(59)	0	0	0	0	0	0
Proposed Costs	\$(40)	\$(86)	\$(40)	\$(59)	\$0	\$0	\$0	\$0	\$0	\$0

County of Calaveras, CA
OMB A-87 Cost Allocation Plan FY 2016-17

Actual FY 2014/2015
 12/28/2015

Summary Schedule

Department	49670010- Greenhorn Creek Reassmt	54130000- Courts	54200000 Inmate Welfare	54390000 Electronic Fingerprint Fee	55030000 Sheriff's Off Warr System	55260000 DUIRR Program	55800000 DNA Identification	58100061 HH Services Account	61000010 Council of Govts (COG)	61100010 Transportatio n Dev Act
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-Facilities	0	758	0	0	0	0	0	0	0	0
4 10100200-Utilities	0	663	0	0	0	0	0	0	0	0
5 10100020-Administrative Office	0	0	104	122	22	0	38	0	8,510	1,115
6 10100021-Human Resources	0	0	0	0	0	0	0	0	0	0
7 10100030-Auditor Controller	0	0	2,424	193	0	314	0	0	(1,100)	0
8 10100060-Treasurer Tax Collicetor	0	0	0	0	0	0	0	0	979	0
9 10100070-Technology Services	0	0	0	0	0	0	0	0	0	0
10 10100080-County Counsel	0	0	0	0	0	0	0	0	0	0
11 10100150-Insurance	0	0	0	0	0	0	0	0	0	0
12 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	0	0	14	6	3	0	5	0	1,165	153
Total Current Allocations	0	1,421	2,543	320	25	314	44	0	9,554	1,267
Less: Prior Year Allocations	0	104,901	0	0	0	0	0	0	(11,791)	0
Carry-Forward	0	(103,480)	0	0	0	0	0	0	21,345	0
Proposed Costs	\$0	\$(102,058)	\$2,543	\$320	\$25	\$314	\$44	\$0	\$30,898	\$1,267

County of Calaveras, CA
OMB A-87 Cost Allocation Plan FY 2016-17

Actual FY 2014/2015
 12/28/2015

Summary Schedule

Department	61200010 State Transit Asst	61500010 PTMISEA	Central Sierra Child Support	Other	2nd Allocation Orphans	Total
1 Building Use Allowance	\$0	\$0	\$0	\$165	\$0	\$1,409,758
2 Equipment -Straight Line Depreciation	0	0	0	0	0	457,585
3 10100110-Facilities	0	0	0	1,098	0	785,113
4 10100200-Utilities	0	0	0	612	0	413,089
5 10100020-Administrative Office	1,295	1,867	0	3,518	0	537,204
6 10100021-Human Resources	0	0	0	0	0	453,441
7 10100030-Auditor Controller	0	0	0	396	0	543,436
8 10100060-Treasurer Tax Collector	0	0	0	0	0	143,214
9 10100070-Technology Services	0	0	0	0	0	1,173,524
10 10100080-County Counsel	0	0	0	(17,153)	0	519,323
11 10100150-Insurance	0	0	0	1,979	0	1,580,995
12 10100170-Communications	0	0	197	(61)	0	36,141
13 10100240-Mail/Postage	0	0	0	0	0	10,394
14 10100260-Grand Jury	177	256	0	0	0	62,669
Total Current Allocations	1,472	2,122	197	(9,446)	0	8,125,885
Less: Prior Year Allocations	0	0	476	10,437	0	6,448,726
Carry-Forward	0	0	(279)	(19,883)	0	1,627,057
Proposed Costs	\$1,472	\$2,122	\$(82)	\$(29,330)	\$0	\$9,752,942