



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Lassen
Susanville, California**

**Date: June 22, 2016
Filing Ref: LAS17**

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 | 4. Building & Grounds |
| 2. Auditor-Controller | 5. Fleet Maintenance (ISF) |
| 3. County Counsel | 6. Information Services (ISF) |

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 in the 2016-17 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF LASSEN

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Diana Wemple

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

Name

Auditor

Title

6-27-2016

7-6-2016

Date

Date

**Negotiated by Darryl Mar
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment

04.02.2016

**County of Lassen
OMB A-87 Cost Allocation Plan**

FY15, for use in FY17

Summary Schedule

Department	0011 Board of Supervisors	0012 Clerk of the Board	0062 Collections	0071 Treasurer	0073 Tax Collector	0081 Assessor	0222 Parks	0312 Data Proc - Prop Mgmt	0331 PW - Surveyor	0391 County Clerk
1 Building Use Allowance	\$1,451	\$290	\$317	\$251	\$449	\$1,626	\$0	\$0	\$0	\$118
2 Equipment Depreciation	1,028	353	914	477	943	3,314	0	0	114	328
3 0101 Non Departmental	532	203	264	166	375	1,170	39	62	150	73
4 0281 Employee Benefits	32	8	15	8	16	56	0	0	6	3
5 0291 Insurance	28,950	808	964	2,081	1,330	5,027	165	0	443	223
6 0031 Administrative Services	2,801	1,068	1,392	874	1,974	6,161	214	328	804	383
7 0041 Personnel/Risk	1,312	315	604	328	643	2,267	0	0	262	131
8 0061 Auditor-Controller	2,524	1,075	3,582	1,049	2,435	4,574	911	154	882	766
9 0141 County Counsel	84,077	5,458	0	31	977	25,317	485	0	0	13,386
10 0221 DPW- Buildings & Grounds	7,912	7,817	8,551	6,768	12,127	43,883	0	0	0	3,180
11 0311 Data Processing	836	292	408	11,130	548	1,748	47	75	220	107
Total Current Allocations	131,455	17,685	17,010	23,162	21,818	95,143	1,862	619	2,883	18,699
Less: Prior Year Allocations	60,443	13,694	15,741	27,545	30,026	84,386	1,648	637	5,953	7,836
Carry-Forward	71,012	3,992	1,269	(4,383)	(8,209)	10,756	213	(18)	(3,070)	10,863
Proposed Costs	\$202,468	\$21,677	\$18,279	\$18,779	\$13,609	\$105,899	\$2,075	\$601	\$(188)	\$29,562

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**County of Lassen
OMB A-87 Cost Allocation Plan**

FY15, for use in FY17

Summary Schedule

Department	0392 Elections	0451 Grand Jury	0527 Animal Control	0530 Rabies Control	0601 Agriculture Comm	0602 Pred Anml Ctrl	0641 Recorder	0661 Emergency Services	0681 Planning	0682 Bldg Inspection
1 Building Use Allowance	\$468	\$0	\$300	\$0	\$0	\$0	\$572	\$0	\$1,207	\$1,168
2 Equipment Depreciation	679	0	2,700	0	457	0	860	0	1,715	343
3 0101 Non Departmental	428	27	245	132	537	0	268	407	751	931
4 0281 Employee Benefits	15	0	169	14	6,483	0	13	0	40	36
5 0291 Insurance	1,469	0	12,191	8,843	2,585	0	861	1,076	2,598	9,830
6 0031 Administrative Services	2,256	141	1,295	713	2,849	0	1,444	2,142	3,981	4,906
7 0041 Personnel/Risk	596	0	394	551	525	0	533	0	1,640	1,483
8 0061 Auditor-Controller	3,258	1,628	4,839	882	2,320	45	1,664	671	5,570	5,297
9 0141 County Counsel	5,821	8,732	2,062	0	94	0	228	4,793	31,068	2,426
10 0221 DPW- Buildings & Grounds	12,616	0	82,555	0	0	0	15,435	0	11,730	11,032
11 0311 Data Processing	606	32	354	241	727	0	402	493	1,150	1,345
Total Current Allocations	28,211	10,560	107,104	11,375	16,576	45	22,280	9,581	61,450	38,798
Less: Prior Year Allocations	25,303	1,569	13,854	14,680	47,074	1,024	23,323	6,675	66,061	48,018
Carry-Forward	2,908	8,991	93,250	(3,304)	(30,498)	(979)	(1,043)	2,906	(4,611)	(9,220)
Proposed Costs	\$31,119	\$19,552	\$200,354	\$8,071	\$(13,922)	\$(933)	\$21,236	\$12,487	\$56,839	\$29,578

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**County of Lassen
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FY15, for use in FY17

Summary Schedule

Department	1021 Coop Extension	1091 Health Human Ct Share	1111 Gen Share	9000 Non Deptl	104-0322 Information Systems	104-1071 Telephone	107-0421 CCC Reimb	108-0433 DA Victim Witness	110-0651 Public Guardian	110-0721 HHS Admin
1 Building Use Allowance	\$812	\$0	\$0	\$0	\$1,502	\$0	\$275	\$149	\$0	\$3,025
2 Equipment Depreciation	686	0	0	0	1,245	0	744	279	457	1,029
3 0101 Non Departmental	107	0	255	0	968	0	1,145	182	301	1,175
4 0281 Employee Benefits	5	0	0	0	13	0	17	9	19	53
5 0291 Insurance	408	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	563	0	1,341	0	13,377	0	6,217	1,265	1,587	6,188
7 0041 Personnel/Risk	210	0	0	0	525	0	682	370	787	2,152
8 0061 Auditor-Controller	639	58	682	320	3,311	108	5,883	1,044	2,268	7,619
9 0141 County Counsel	0	0	0	0	0	0	0	0	27,768	16,143
10 0221 DPW- Buildings & Grounds	7,886	0	0	0	4,498	0	7,432	4,031	727	39,014
11 0311 Data Processing	160	0	309	0	1,250	0	1,487	275	480	1,738
Total Current Allocations	11,475	58	2,586	320	26,689	108	23,882	7,605	34,395	78,136
Less: Prior Year Allocations	16,664	50	6,645	531	29,757	2,249	33,504	15,476	9,118	31,673
Carry-Forward	(5,188)	8	(4,059)	(211)	(3,069)	(2,141)	(9,622)	(7,871)	25,277	46,463
Proposed Costs	\$6,287	\$67	\$(1,473)	\$109	\$23,620	\$(2,033)	\$14,260	\$(267)	\$59,672	\$124,599

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Summary Schedule

Department	110-0731 Health	110-0732 Environment al Health	110-0751 Mental Health	110-0753 ICPS	110-0754 HSS Wraparound	110-0771 Alcohol	110-0801 Calif Child Svc	110-0921 Vet Svcs	111-0520 Boat Patrol	112-0941 C.D. Housing
1 Building Use Allowance	\$0	\$0	\$2,848	\$0	\$0	\$0	\$0	\$104	\$0	\$1,027
2 Equipment Depreciation	1,829	686	4,344	0	229	1,600	0	0	0	343
3 0101 Non Departmental	2,067	673	7,414	0	345	1,228	4	224	73	357
4 0281 Employee Benefits	79	27	280	0	13	61	0	10	0	17
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	11,175	3,556	39,057	0	1,868	6,583	21	1,178	426	2,153
7 0041 Personnel/Risk	3,201	1,089	11,414	0	525	2,506	0	394	0	682
8 0061 Auditor-Controller	22,250	6,638	30,515	0	1,620	9,735	59	1,522	772	2,437
9 0141 County Counsel	1,395	2,426	3,153	0	0	970	0	2,304	0	3,396
10 0221 DPW- Buildings & Grounds	121	0	22,820	0	0	0	0	2,990	0	9,978
11 0311 Data Processing	2,973	975	10,650	0	495	1,855	5	329	88	532
Total Current Allocations	45,089	16,068	132,495	0	5,094	24,539	89	9,055	1,359	20,922
Less: Prior Year Allocations	38,607	11,034	143,295	7	2,583	24,216	72	7,659	1,333	21,682
Carry-Forward	6,483	5,034	(10,800)	(7)	2,511	323	17	1,396	26	(760)
Proposed Costs	\$51,572	\$21,103	\$121,696	\$(7)	\$7,606	\$24,862	\$106	\$10,450	\$1,385	\$20,162

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Summary Schedule

Department	114-5610 Prob / Truancy	115-0733 Tobacco Educ	116-0603 Air Pollution	118-1181 Fish & Game	119-1191 Capital Outlay	120-0852 Social Services	120-0853 Child Prot Svcs	120-0855 Community Services	120-0856 IHSS Public Auth	120-0881 Gen'l Relief
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$2,090	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	6,745	3,087	0	0	0
3 0101 Non Departmental	2	252	0	6	64	3,812	3,069	1,786	28	360
4 0281 Employee Benefits	0	1	0	0	0	143	101	135	3	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	13	1,325	0	29	426	20,239	16,181	9,409	149	1,895
7 0041 Personnel/Risk	0	39	0	0	0	5,838	4,133	5,510	131	0
8 0061 Auditor-Controller	272	847	0	154	378	22,085	13,745	8,430	326	5,152
9 0141 County Counsel	0	0	0	0	0	10,430	17,136	0	0	0
10 0221 DPW- Buildings & Grounds	0	0	0	0	0	5,080	0	0	0	0
11 0311 Data Processing	3	311	0	7	77	5,472	4,323	2,969	53	436
Total Current Allocations	290	2,774	0	196	945	81,936	61,774	28,239	690	7,843
Less: Prior Year Allocations	4,628	2,126	281	159	599	74,447	77,516	33,621	1,296	11,871
Carry-Forward	(4,339)	648	(281)	37	346	7,488	(15,742)	(5,383)	(606)	(4,028)
Proposed Costs	\$(4,049)	\$3,422	\$(281)	\$232	\$1,291	\$89,424	\$46,032	\$22,856	\$84	\$3,814

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Summary Schedule

Department	121-1211 Welfare Assistance	122-1221 Road Fund	122-1222 Road Constr	123-1231 Cemetery	124-1241 Aviation	125-0442 Trial Court Fund	126-1261 Crim Just F Const	127-1271 Courthouse Const	128-3093 LTF Adm Planning	130-0371 Public Defender
1 Building Use Allowance	\$0	\$6,555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	1,715	0	0	0	0	0	0	343	0
3 0101 Non Departmental	12,492	7,691	175	212	32	647	2	0	460	419
4 0281 Employee Benefits	0	208	0	8	1	45	0	0	14	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	65,798	41,252	920	1,120	169	3,409	8	0	4,849	2,209
7 0041 Personnel/Risk	0	8,491	0	328	39	1,837	0	0	556	0
8 0061 Auditor-Controller	21,426	41,265	879	2,621	429	3,095	217	189	2,815	2,478
9 0141 County Counsel	0	970	0	0	0	0	0	0	156	63
10 0221 DPW- Buildings & Grounds	0	75,681	0	0	0	0	0	0	0	0
11 0311 Data Processing	15,138	10,560	212	304	45	1,052	2	0	1,196	508
Total Current Allocations	114,854	194,388	2,185	4,593	715	10,085	229	189	10,389	5,677
Less: Prior Year Allocations	91,843	234,974	113	4,465	898	5,199	531	143	8,938	7,583
Carry-Forward	23,011	(40,586)	2,072	128	(183)	4,886	(303)	45	1,451	(1,906)
Proposed Costs	\$137,865	\$153,803	\$4,257	\$4,721	\$532	\$14,972	\$(74)	\$234	\$11,840	\$3,771

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**County of Lassen
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Summary Schedule

Department	130-0372 Public Defender Dept	130-0431 District Attorney	130-0437 Homicides	130-0522 Sheriff	130-0523 Dispatch	130-0524 Sheriff CCF	130-0525 Jail	130-0526 Jail Physician	130-0528 Jail Hospital	130-0540 CCF Equip Depr
1 Building Use Allowance	\$2,799	\$1,235	\$0	\$22,976	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	2,070	3,116	0	0	0	0	0	0	0	0
3 0101 Non Departmental	813	1,072	70	6,259	924	0	5,411	794	842	2
4 0281 Employee Benefits	32	42	0	195	54	0	241	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	4,283	5,645	370	33,059	4,890	0	28,533	4,183	4,437	197
7 0041 Personnel/Risk	1,312	1,703	0	7,964	2,204	0	9,827	0	0	0
8 0061 Auditor-Controller	3,525	5,396	233	22,024	4,330	0	25,555	1,827	4,781	546
9 0141 County Counsel	0	12,435	0	13,853	0	0	2,911	0	485	0
10 0221 DPW- Buildings & Grounds	8,378	33,329	0	0	0	0	0	0	0	0
11 0311 Data Processing	1,177	1,547	85	8,748	1,442	0	7,992	962	1,021	2
Total Current Allocations	24,390	65,519	757	115,079	13,844	0	80,469	7,767	11,566	747
Less: Prior Year Allocations	28,914	45,333	0	114,013	13,201	290	77,300	3,319	10,625	749
Carry-Forward	(4,524)	20,186	0	1,066	644	(290)	3,169	4,448	941	(1)
Proposed Costs	\$19,866	\$85,705	\$757	\$116,144	\$14,488	\$(290)	\$83,639	\$12,216	\$12,507	\$746

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**County of Lassen
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FY15, for use in FY17

Summary Schedule

Department	130-9000 Non- Departmental	131-1311 COPS State	131-1312 Rural Crime Prev	132-0534 Inmate Welfare	133-0535 Inmate Welfare County	134-0536 Narcotics Asset	135-0352 Fleet Maintenance	136-0661 Emergency Services	137-0073 Tax Collector	138-0551 LRF 2011 - Local Comm Corr
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	114
3 0101 Non Departmental	0	0	0	18	159	14	849	2	46	958
4 0281 Employee Benefits	0	0	0	0	3	0	10	0	0	43
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	0	0	0	97	846	75	4,743	13	254	5,119
7 0041 Personnel/Risk	0	0	0	0	131	0	420	0	0	1,771
8 0061 Auditor-Controller	211	973	710	64	2,149	288	11,966	69	241	4,187
9 0141 County Counsel	0	0	0	0	0	0	0	0	0	0
10 0221 DPW- Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
11 0311 Data Processing	0	0	0	21	212	17	1,090	3	56	1,420
Total Current Allocations	211	973	710	200	3,501	394	19,078	87	597	13,613
Less: Prior Year Allocations	65	1,123	118	25	3,005	420	25,040	83	613	11,649
Carry-Forward	146	(151)	592	175	496	(26)	(5,962)	4	(16)	1,964
Proposed Costs	\$357	\$822	\$1,302	\$375	\$3,997	\$368	\$13,117	\$92	\$581	\$15,577

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**County of Lassen
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FY15, for use in FY17

Summary Schedule

Department	138-0552 LRF 2011 - DA & PD	138-0553 LRF 2011 - Juv Justice Acct	138-0554 LRF 2011 - HHS Acct	140-0678 Property Tax System	140-6786 PTA Audit	140-6787 PTA Tax Collector	140-6788 Prop Tax Assessor	141-0685 Susanville Ranch	142-0022 USDA Title	142-0023 Title III 2209- 10
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	114	0	114	0	0
3 0101 Non Departmental	0	0	0	35	23	29	74	140	0	7
4 0281 Employee Benefits	0	0	0	0	0	0	6	6	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	0	0	0	191	127	158	389	753	0	37
7 0041 Personnel/Risk	0	0	0	0	0	0	226	262	0	0
8 0061 Auditor-Controller	270	389	465	251	218	306	537	1,074	0	57
9 0141 County Counsel	0	0	0	0	0	0	0	0	0	0
10 0221 DPW- Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
11 0311 Data Processing	0	0	0	42	27	35	122	208	0	9
Total Current Allocations	270	389	465	518	394	641	1,353	2,558	0	110
Less: Prior Year Allocations	64	43	361	26	83	1,013	1,311	2,144	20	22
Carry-Forward	206	345	104	492	311	(371)	42	414	(20)	88
Proposed Costs	\$475	\$734	\$568	\$1,011	\$705	\$270	\$1,395	\$2,972	\$(20)	\$197

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**County of Lassen
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FY15, for use in FY17

Summary Schedule

Department	145-0561 Probation	145-0562 Juvenile Hall	145-0564 Juvenile Detention	145-0570 Physician Juv Hall	145-0571 Hospital Juv Hall	146-0641 Recorder	147-0641 Recorder	148-0641 Recorder	148-0642 Recorder Projects	149-0641 Recorder
1 Building Use Allowance	\$7,026	\$11,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	2,515	1,715	0	0	0	0	0	0	0	0
3 0101 Non Departmental	2,043	1,847	1	200	0	58	0	0	3	0
4 0281 Employee Benefits	109	77	0	0	0	0	0	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	10,766	9,752	5	1,055	3	303	0	3	14	0
7 0041 Personnel/Risk	4,461	3,149	0	0	0	0	0	0	0	0
8 0061 Auditor-Controller	11,206	9,402	289	999	17	229	180	174	98	116
9 0141 County Counsel	9,682	1,455	0	0	0	0	0	0	0	0
10 0221 DPW- Buildings & Grounds	21,426	6,046	0	0	0	0	0	0	0	0
11 0311 Data Processing	3,128	2,698	1	243	1	70	0	0	3	0
Total Current Allocations	72,362	48,092	297	2,497	21	659	180	177	117	116
Less: Prior Year Allocations	76,596	49,250	803	1,602	7	181	304	576	34	98
Carry-Forward	(4,234)	(1,158)	(506)	894	14	478	(124)	(399)	83	19
Proposed Costs	\$68,127	\$46,935	\$(210)	\$3,391	\$35	\$1,137	\$56	\$(222)	\$200	\$135

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**County of Lassen
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Summary Schedule

Department	150-1501 Cap Projects	151-1511 Capital Projects	152-1521 CCC Mitigation	164-0752 MHS Act	165-0751 Mental Health	166-0851 Welfare Admin	167-0731 Public Health	169-1691 Tobacco Settlement	170-1701 Debt Service	174-1741 Geothermal
1 Building Use Allowance	\$0	\$0	\$0	\$574	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	1,486	0	0	0	0	0	0
3 0101 Non Departmental	16	135	0	3,334	0	0	52	52	0	7
4 0281 Employee Benefits	0	0	0	0	0	0	0	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	202	713	0	17,561	0	0	273	273	0	39
7 0041 Personnel/Risk	0	0	0	0	0	0	0	0	0	0
8 0061 Auditor-Controller	760	241	47	9,767	331	293	476	157	0	242
9 0141 County Counsel	0	0	0	0	0	0	1,213	0	0	0
10 0221 DPW- Buildings & Grounds	0	0	0	4,603	0	0	0	0	0	0
11 0311 Data Processing	19	164	0	4,040	0	0	63	63	0	9
Total Current Allocations	997	1,253	47	41,366	331	293	2,076	545	0	297
Less: Prior Year Allocations	13,445	0	4,740	38,267	505	2,279	9,853	470	9	122
Carry-Forward	(12,448)	0	(4,693)	3,099	(174)	(1,986)	(7,777)	75	(9)	175
Proposed Costs	\$(11,451)	\$1,253	\$(4,646)	\$44,464	\$158	\$(1,693)	\$(5,701)	\$619	\$(9)	\$471

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Summary Schedule

Department	175-1751 Fair	178-1781 Pre 89 Loan Income	180-1801 Self Insur Reserve	181-0042 Risk Mgmt	182-0541 Narcotics Task Force	182-0542 Calmnett	182-0543 NTF-Federal	182-0544 2015 JAG - Prevention & Education	183-1751 Fair	368-0681 Planning
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	800	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	1,144	65	(0)	2	0	0	0	3	0	0
4 0281 Employee Benefits	0	0	0	0	0	0	0	0	19	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	6,028	345	(0)	12	0	0	0	16	36	0
7 0041 Personnel/Risk	0	0	0	0	0	0	0	0	787	0
8 0061 Auditor-Controller	12,220	139	92	42	90	129	14	18	1,016	1,508
9 0141 County Counsel	5,760	0	0	0	0	0	0	0	0	0
10 0221 DPW- Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
11 0311 Data Processing	1,386	79	(0)	3	0	0	0	4	115	0
Total Current Allocations	27,338	628	92	60	90	129	14	42	1,973	1,508
Less: Prior Year Allocations	20,241	1,083	137	41	953	1,053	1,510	0	2,469	1,215
Carry-Forward	7,097	(455)	(45)	18	(863)	(925)	(1,496)	0	(495)	293
Proposed Costs	\$34,435	\$174	\$47	\$78	\$(773)	\$(796)	\$(1,482)	\$42	\$1,478	\$1,801

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Summary Schedule

Department	526-0441 Consolidated Courts	528-0432 Child Support Services	531-5310 County Childrens Fund	536-0950 Community Pool Construction	538-5381 Honey Lake	570-5701 Lassen Transit Service	571-5711 Local Transp Fund	572-5721 St Transit Asst Fund	585-0241 Solid Waste Fund	588-0943 Westwood Business Park
1 Building Use Allowance	\$13,347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	1,041	2,172	0	0	0	0	0	0	0	0
3 0101 Non Departmental	0	1,498	20	207	68	896	10	0	1,144	0
4 0281 Employee Benefits	0	71	0	0	0	0	0	0	64	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	0	8,215	131	1,091	531	9,584	102	0	12,056	0
7 0041 Personnel/Risk	0	2,886	0	0	0	0	0	0	2,611	0
8 0061 Auditor-Controller	453	7,622	387	654	1,146	4,586	240	134	(26,542)	549
9 0141 County Counsel	0	1,423	0	0	970	125	0	0	970	0
10 0221 DPW- Buildings & Grounds	31,134	5,280	0	0	0	0	0	0	0	0
11 0311 Data Processing	0	2,237	24	251	83	2,172	23	0	3,155	0
Total Current Allocations	45,975	31,405	562	2,204	2,798	17,363	375	134	(6,541)	549
Less: Prior Year Allocations	164,759	40,338	753	0	1,861	15,789	10,990	106	(6,921)	6,483
Carry-Forward	(118,784)	(8,933)	(191)	0	937	1,574	(10,615)	28	380	(5,935)
Proposed Costs	\$(72,809)	\$22,472	\$371	\$2,204	\$3,735	\$18,936	\$(10,240)	\$162	\$(6,161)	\$(5,386)

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Summary Schedule

Department	589-0945 Johnstonville Water System	590-5901 RDA	9997 Schools	9998 Districts	All Other	368-7603349 Dyer MT EIR	Total
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$14,601	\$0	\$101,115
2 Equipment Depreciation	0	0	0	0	0	0	54,841
3 0101 Non Departmental	7	0	0	34	0	0	86,174
4 0281 Employee Benefits	0	0	0	0	0	0	9,150
5 0291 Insurance	0	0	0	0	0	0	79,852
6 0031 Administrative Services	35	0	0	179	3	0	479,400
7 0041 Personnel/Risk	0	0	0	0	0	0	102,735
8 0061 Auditor-Controller	227	42	34,892	29,996	926	0	466,652
9 0141 County Counsel	485	0	0	3,881	0	0	326,913
10 0221 DPW- Buildings & Grounds	0	0	0	0	206,706	0	720,767
11 0311 Data Processing	8	0	0	41	0	0	133,352
Total Current Allocations	761	42	34,892	34,131	222,236	0	2,560,951
Less: Prior Year Allocations	429	3,051	28,377	53,398	347,364	2,220	2,690,685
Carry-Forward	333	(3,009)	6,515	(19,267)	(125,128)	(2,220)	(133,990)
Proposed Costs	\$1,094	\$(2,967)	\$41,407	\$14,865	\$97,108	\$(2,220)	\$2,426,961