



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Plumas
Quincy, California**

**Date: September 30, 2016
Filing Ref: PLU17**

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. Risk Management / WC & GL (ISF) |
| 2. Facility Services | 5. Unemployment Reserve (ISF) |
| 3. Information Technology | |

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 PLUMAS

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Roberta M. Allen

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

Name
Auditor-Controller

Title

10-11-2016

10-17-2016

Date

Date

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

cc: State and Federal Agencies

Attachment

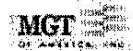
07.29.2016

**Plumas County
OMB A-87 Cost Allocation Plan**

FY15 for use in FY17

Summary Schedule

Department	20010 BOS	20031 Contribution	20033 Econ Devel	20060 Assessor	20100 Elections	20210 Engineer	20240 Insurance	20270 Grand Jury	20290 Muni Court	20320 Public Defender
1 Building Use Allowance	\$2,510	\$0	\$0	\$8,664	\$1,714	\$10,858	\$0	\$0	\$0	\$0
2 Equipment Use Allowance	621	0	0	7,844	4,899	3,153	0	0	0	0
3 20030 CAO	129	29	0	164	57	51	0	2	0	38
4 20035 Human Resources	6,059	0	0	8,099	2,559	2,736	0	0	0	0
5 20020 General Services	984	33	0	280	233	199	5	109	64	52
6 20080 County Counsel	117,299	0	0	1,811	4,115	841	0	4,740	0	3,478
7 20040 Auditor	7,623	160	1	5,761	3,706	2,237	13	2,679	157	1,097
8 20050 Treasurer/Tax Collector	268	9	0	210	233	98	0	409	0	159
9 20120 Facility Services	14,568	0	0	12,529	12,865	15,492	0	0	701	0
10 20220 Information Technology	4,629	0	0	115,791	29,200	6,228	0	0	0	0
11 20469 Records Managment	1,504	0	0	41,489	724	8,206	0	0	0	0
12 Property Insurance	238	0	0	826	162	1,036	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	156,431	232	1	203,469	60,466	51,135	18	7,940	922	4,824
Less: Prior Year Allocations	144,599	610	1	183,529	63,214	39,724	0	8,133	1,495	4,162
Carry-Forward	11,832	(378)	0	19,940	(2,748)	11,410	0	(193)	(573)	661
Proposed Costs	\$168,263	\$(147)	\$1	\$223,409	\$57,717	\$62,545	\$18	\$7,746	\$349	\$5,485



**Plumas County
OMB A-87 Cost Allocation Plan**

Summary Schedule

Department	20370 Inten Drug Supr	20400 Probation	20409 Prob- Adult High Risk	20418 Prob AB109	20420 Victim Witness	20423 General Plan	20425 Ag Comm	20426 Building	20428 Animal Control	20430 Public Guardian
1 Building Use Allowance	\$0	\$44,412	\$0	\$0	\$289	\$0	\$1,923	\$11,211	\$45,812	\$2,535
2 Equipment Use Allowance	0	15,544	0	0	0	0	0	6,930	5,712	0
3 20030 CAO	0	295	9	5	25	0	87	126	45	29
4 20035 Human Resources	0	15,171	113	0	1,063	0	3,929	5,775	2,032	1,436
5 20020 General Services	21	765	245	37	160	8	285	356	285	94
6 20080 County Counsel	0	3,915	0	0	253	0	1,470	2,255	1,231	5,558
7 20040 Auditor	136	9,433	2,140	620	2,997	108	4,414	6,330	3,507	2,065
8 20050 Treasurer/Tax Collector	12	386	233	89	271	15	240	378	241	24
9 20120 Facility Services	0	42,364	0	0	1,674	0	3,373	16,548	1,526	2,782
10 20220 Information Technology	0	41,643	0	0	3,113	0	6,407	28,778	7,847	4,934
11 20469 Records Managment	0	0	0	0	343	0	0	22,224	0	0
12 Property Insurance	0	4,295	0	0	27	0	186	1,069	4,430	245
13 Annex Interest	0	54,263	0	0	0	0	0	0	0	4,336
Total Current Allocations	170	232,486	2,740	751	10,214	132	22,314	101,980	72,668	24,039
Less: Prior Year Allocations	738	161,054	5,164	797	10,302	1,728	23,992	121,977	82,355	26,774
Carry-Forward	(568)	71,432	(2,424)	(46)	(87)	(1,596)	(1,678)	(19,996)	(9,687)	(2,735)
Proposed Costs	\$(398)	\$303,918	\$316	\$705	\$10,127	\$(1,464)	\$20,636	\$81,984	\$62,982	\$21,304

07.29.2016

**Plumas County
OMB A-87 Cost Allocation Plan**

FY15 for use in FY17

Summary Schedule

Department	20432 Public Admin	20450 Code Compl/Abate	20455 Coord Council	20460 Co Clerk Recorder	20470 Off Emer Svcs	20490 Planning	20510 GIS	20550 Env Health	20560 Health Dept	20563 Health State Fees
1 Building Use Allowance	\$0	\$0	\$0	\$2,246	\$1,725	\$10,336	\$2,020	\$20,834	\$0	\$0
2 Equipment Use Allowance	0	0	0	2,622	0	0	505	8,774	0	0
3 20030 CAO	8	0	0	62	19	66	25	138	0	0
4 20035 Human Resources	402	0	0	2,986	599	2,826	1,142	6,621	0	0
5 20020 General Services	60	12	8	540	134	242	112	723	38	60
6 20080 County Counsel	0	388	98	337	3,717	12,574	0	378	0	0
7 20040 Auditor	811	31	19	3,941	2,067	3,496	1,433	5,063	94	577
8 20050 Treasurer/Tax Collector	20	0	0	148	123	124	69	205	0	73
9 20120 Facility Services	0	0	0	13,313	1,894	15,171	2,856	25,716	0	0
10 20220 Information Technology	0	0	0	54,307	317	10,280	19,518	19,403	0	0
11 20469 Records Managment	0	0	0	671	0	0	0	45,376	0	0
12 Property Insurance	0	0	0	213	167	986	193	2,007	0	0
13 Annex Interest	0	0	0	0	2,951	0	0	34,548	0	0
Total Current Allocations	1,301	431	124	81,388	13,714	56,101	27,872	169,787	131	710
Less: Prior Year Allocations	1,322	4,136	0	77,836	4,243	49,271	26,171	177,575	89	6
Carry-Forward	(21)	(3,705)	0	3,552	9,470	6,829	1,701	(7,788)	42	704
Proposed Costs	\$1,280	\$(3,274)	\$124	\$84,940	\$23,184	\$62,930	\$29,573	\$161,998	\$174	\$1,415

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**Plumas County
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FY15 for use in FY17

Summary Schedule

Department	20639 Court/Wards	20640 Veterans Svcs	20670 County Library	20675 County Literacy	20678 Sierra Co Literacy	20680 Farm Advisor	20702 Solid Waste	20705 SW Bottle Grant	20756 County Parks	20780 Museum
1 Building Use Allowance	\$4,026	\$0	\$26,846	\$0	\$0	\$831	\$0	\$0	\$3,848	\$3,814
2 Equipment Use Allowance	0	0	5,082	0	0	2,950	0	0	1,774	1,617
3 20030 CAO	0	37	97	39	0	25	0	0	24	23
4 20035 Human Resources	0	1,900	4,584	1,891	0	1,203	0	0	987	1,061
5 20020 General Services	0	159	364	181	9	117	0	15	145	108
6 20080 County Counsel	0	255	861	0	0	5,852	6,136	0	0	237
7 20040 Auditor	1	2,520	6,261	3,106	24	1,869	0	132	2,521	1,638
8 20050 Treasurer/Tax Collector	0	166	462	278	0	140	0	16	221	1
9 20120 Facility Services	0	0	63,935	0	0	192	0	0	84,580	23,362
10 20220 Information Technology	0	2,959	8,028	0	0	6,887	0	0	0	0
11 20469 Records Management	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	389	0	2,596	0	0	80	0	0	372	369
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	4,416	7,996	119,117	5,495	33	20,147	6,136	163	94,473	32,229
Less: Prior Year Allocations	4,579	4,360	123,091	4,684	1,974	14,579	2,686	151	38,415	30,512
Carry-Forward	(163)	3,636	(3,974)	812	(1,941)	5,568	3,450	13	56,058	1,717
Proposed Costs	\$4,254	\$11,631	\$115,142	\$6,307	\$(1,909)	\$25,715	\$9,586	\$176	\$150,531	\$33,947

**Plumas County
OMB A-87 Cost Allocation Plan**

Summary Schedule

Department	20790 Chester Mem Hall	20800 Greenville Townhall	20810 Portola Mem Hall	20820 Quincy Mem Hall	20840 Almanor Rec Ctr	20980 Prov for Conting	20029 Capital Repl	70301 Distr Atty	70302 DA/OCJP ADA	70303 DA Spousal Abuse
1 Building Use Allowance	\$4,058	\$3,898	\$15,024	\$5,765	\$19,822	\$0	\$0	\$5,833	\$0	\$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	7,522	0	0
3 20030 CAO	1	2	3	2	1	0	0	200	0	0
4 20035 Human Resources	0	9	17	17	0	0	0	8,759	0	0
5 20020 General Services	35	57	71	57	25	6	7	752	15	0
6 20080 County Counsel	0	0	0	0	0	0	0	957	0	0
7 20040 Auditor	635	989	1,200	885	468	14	17	8,003	63	1
8 20050 Treasurer/Tax Collector	93	100	116	88	69	0	0	436	3	0
9 20120 Facility Services	12,195	5,376	6,170	7,262	6,800	0	0	34,337	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	10,274	0	0
11 20469 Records Management	0	0	0	0	0	0	0	2,693	0	0
12 Property Insurance	392	377	1,453	558	1,917	0	0	553	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	17,410	10,807	24,053	14,635	29,102	19	24	80,319	81	1
Less: Prior Year Allocations	17,491	14,550	34,036	17,966	31,305	8	16	93,021	317	1
Carry-Forward	(81)	(3,743)	(9,982)	(3,331)	(2,203)	11	8	(12,702)	(236)	0
Proposed Costs	\$17,328	\$7,064	\$14,071	\$11,303	\$26,899	\$30	\$32	\$67,617	\$(155)	\$1

07.29.2016

**Plumas County
OMB A-87 Cost Allocation Plan**

FY15 for use in FY17

Summary Schedule

Department	70304 DA Auto & WC Fraud	70305 DA JAG Grant	70306 DA SRVP Grant	70307 DA/SLESF Ch 134	20028 Homicide Trials	20446 Bldg Dev/Impact	20830 Senior Services	20710 Super Rec Fds Dist 1	20720 Super Rec Fds Dist 2	20730 Super Rec Fds Dist 3
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Allowance	0	0	0	0	0	0	7,119	0	0	0
3 20030 CAO	0	0	0	73	0	0	37	0	0	0
4 20035 Human Resources	0	0	0	3,779	0	0	604	0	0	0
5 20020 General Services	4	8	7	224	5	7	440	10	3	3
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	11	23	44	3,304	13	18	10,137	26	7	8
8 20050 Treasurer/Tax Collector	0	0	0	243	0	0	1,311	0	0	0
9 20120 Facility Services	0	0	0	0	0	0	2,017	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	1,669	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	15	31	51	7,623	18	25	23,334	36	10	11
Less: Prior Year Allocations	6	95	57	3,956	13	17	27,291	25	6	7
Carry-Forward	9	(64)	(6)	3,667	5	8	(3,956)	11	4	5
Proposed Costs	\$24	\$(34)	\$46	\$11,289	\$23	\$33	\$19,378	\$48	\$15	\$16

**Plumas County
OMB A-87 Cost Allocation Plan**

Summary Schedule

Department	20740 Super Rec Fds Dist 4	20750 Super Rec Fds Dist 5	70329 SO - Buffer	70330 Sheriff	70370 Balliff	70380 Jails	70387 Court Security	70388 Jail - SB 678	20521 Road Dept	20522 Road Conting
1 Building Use Allowance	\$0	\$0	\$0	\$20,355	\$0	\$73,859	\$0	\$0	\$0	\$0
2 Equipment Use Allowance	0	0	0	30,277	0	2,434	0	0	0	0
3 20030 CAO	0	0	0	1,116	0	365	57	27	1,383	0
4 20035 Human Resources	0	0	0	51,500	0	15,324	2,544	1,207	55,995	0
5 20020 General Services	3	3	1	4,656	6	673	172	88	3,097	2
6 20080 County Counsel	0	0	0	31,010	0	17,540	0	0	16,336	0
7 20040 Auditor	7	8	3	44,694	15	16,777	2,472	1,216	64,822	4
8 20050 Treasurer/Tax Collector	0	0	0	1,266	0	848	80	31	5,307	0
9 20120 Facility Services	0	0	0	35,693	0	69,454	0	0	0	0
10 20220 Information Technology	0	0	0	18,931	0	4,568	0	0	1,185	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	1,909	0	7,143	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	10	11	5	241,409	20	208,984	5,325	2,568	148,125	6
Less: Prior Year Allocations	6	7	6	245,590	69	191,446	3,964	2,453	152,719	3
Carry-Forward	4	5	(1)	(4,181)	(48)	17,537	1,360	115	(4,594)	2
Proposed Costs	\$15	\$16	\$3	\$237,228	\$(28)	\$226,521	\$6,685	\$2,682	\$143,531	\$8

**Plumas County
OMB A-87 Cost Allocation Plan**

Summary Schedule

Department	20500 Fish & Game	22341 Child Abuse Prev	20190 County Fair	20026 Gen'l Fd Title III	20027 Gen'l Fd Title III	70590 Social Services	70591 Public Authority	70594 Social Svc Asst	70592 Comm 1st Gr Soc/Hlth	70593 SS-Realignment
1 Building Use Allowance	\$0	\$0	\$1,000	\$0	\$0	\$76,357	\$0	\$0	\$0	\$0
2 Equipment Use Allowance	296	0	0	0	0	0	0	0	0	0
3 20030 CAO	2	3	68	0	7	832	18	346	0	0
4 20035 Human Resources	11	0	2,182	0	0	36,247	0	0	0	0
5 20020 General Services	133	151	573	2	23	1,989	23	543	0	32
6 20080 County Counsel	0	1,227	1,470	0	0	24,743	0	0	0	0
7 20040 Auditor	1,123	630	6,843	5	166	30,247	126	2,305	0	78
8 20050 Treasurer/Tax Collector	100	43	525	0	18	2,391	9	117	0	0
9 20120 Facility Services	0	0	231	0	0	84,990	0	0	0	0
10 20220 Information Technology	0	0	3,548	0	0	20,348	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	97	0	0	7,384	0	0	0	0
13 Annex Interest	0	0	0	0	0	130,614	0	0	0	0
Total Current Allocations	1,665	2,055	16,537	7	214	416,141	176	3,311	0	110
Less: Prior Year Allocations	1,823	1,377	20,557	91	298	415,224	440	7,005	6	51
Carry-Forward	(158)	678	(4,020)	(84)	(85)	917	(263)	(3,693)	(6)	59
Proposed Costs	\$1,507	\$2,733	\$12,517	\$(77)	\$129	\$417,058	\$(87)	\$(382)	\$(6)	\$168

**Plumas County
OMB A-87 Cost Allocation Plan**

Summary Schedule

Department	70569 Mental Health - AB109	70570 Mental Health	70571 Mental Health MSHA	70573 MSHA PEI	70576 MSHA EHR Tech	70579 MSHA- Wrkfr Ed Train	70575 SAMSHA MH	70577 Cal Works MH	70574 Sierra House Bd & Care	70578 Wrap Around Prg
1 Building Use Allowance	\$0	\$38,233	\$0	\$0	\$0	\$0	\$0	\$0	\$3,743	\$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	21	435	275	27	18	28	37	9	143	17
4 20035 Human Resources	1,057	17,848	6,221	1,020	1,091	1,546	1,760	514	6,941	874
5 20020 General Services	142	1,801	701	118	35	165	371	157	544	192
6 20080 County Counsel	0	48,876	0	0	0	0	0	0	0	0
7 20040 Auditor	1,428	14,874	8,751	1,690	331	2,385	4,115	1,789	7,236	1,908
8 20050 Treasurer/Tax Collector	55	1,112	658	96	1	181	342	53	511	89
9 20120 Facility Services	0	55,012	0	0	0	0	0	0	28,101	0
10 20220 Information Technology	0	1,641	0	0	0	0	0	0	0	0
11 20469 Records Management	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	3,679	0	0	0	0	0	0	362	0
13 Annex Interest	0	62,828	0	0	0	0	0	0	0	0
Total Current Allocations	2,703	246,339	16,606	2,950	1,476	4,305	6,625	2,521	47,580	3,080
Less: Prior Year Allocations	2,599	190,690	14,234	3,698	4,001	2,147	6,638	1,887	37,304	4,011
Carry-Forward	104	55,649	2,372	(747)	(2,524)	2,158	(12)	634	10,276	(931)
Proposed Costs	\$2,807	\$301,988	\$18,978	\$2,203	\$(1,048)	\$6,464	\$6,613	\$3,155	\$57,855	\$2,150

**Plumas County
OMB A-87 Cost Allocation Plan**

Summary Schedule

Department	70559 Fed Aid Title III (Hlth)	70560 Health Dept	20621 EMS	70561 Hlth CDC Base	70566 Hlth HPP	70567 Hlth H1N1	70568 Hlth PHER	20565 Hlth VRIP H&S 10605.3	70580 Alcohol & Drug	70582 Drink/Drive Program
1 Building Use Allowance	\$0	\$85,743	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	32	550	5	30	29	0	0	0	123	0
4 20035 Human Resources	722	22,622	0	1,472	1,252	0	0	0	5,919	0
5 20020 General Services	188	1,957	42	122	119	1	3	79	647	2
6 20080 County Counsel	0	11,418	0	0	0	0	0	0	0	0
7 20040 Auditor	2,940	22,092	139	1,764	1,690	2	6	513	6,894	12
8 20050 Treasurer/Tax Collector	287	1,641	5	112	113	0	0	54	492	1
9 20120 Facility Services	0	104,833	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	38,208	0	0	0	0	0	0	0	0
11 20469 Records Management	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	8,292	0	0	0	0	0	0	0	0
13 Annex Interest	0	146,670	0	0	0	0	0	0	0	0
Total Current Allocations	4,169	444,025	191	3,500	3,203	3	9	646	14,075	15
Less: Prior Year Allocations	6,001	427,384	224	4,042	2,576	5	7	387	22,632	8
Carry-Forward	(1,832)	16,641	(33)	(542)	627	(2)	2	258	(8,557)	7
Proposed Costs	\$2,337	\$460,666	\$158	\$2,958	\$3,830	\$2	\$12	\$904	\$5,518	\$22

**Plumas County
OMB A-87 Cost Allocation Plan**

Summary Schedule

Department	70630 Drug Court (A&D)	70587 A&D Prop 36	20342 Civil Operations	70391 Asset Forfeit Edu	70331 AB443	70338 SCAAP-SO	70339 PSIC Grant	70340 Every 15 Min	70343 CALMNET SO	70344 Homeland Sec-SO
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	6	0	1	0	37	0	0	1	14	2
4 20035 Human Resources	82	0	0	0	938	0	0	0	814	0
5 20020 General Services	64	6	83	22	165	8	4	10	50	12
6 20080 County Counsel	0	794	0	0	0	0	0	0	0	0
7 20040 Auditor	851	23	293	134	2,581	50	10	113	607	135
8 20050 Treasurer/Tax Collector	62	1	15	13	295	5	0	15	44	18
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,065	825	391	170	4,017	63	15	139	1,531	167
Less: Prior Year Allocations	281	3,269	324	144	5,219	122	7	162	1,285	65
Carry-Forward	785	(2,444)	67	25	(1,202)	(59)	7	(24)	245	102
Proposed Costs	\$1,850	\$(1,619)	\$458	\$195	\$2,816	\$5	\$22	\$115	\$1,776	\$268

**Plumas County
OMB A-87 Cost Allocation Plan**

Summary Schedule

Department	70345 Homeland Sec-OES	70348 DCE/SP	70350 Boat Safety & Enf	70356 SLESF Sheriff	70357 SLESF Portola	70359 SLESF Jail	70362 Sher CCP AB109	70384 OHV Grant	70385 OES/ADA Sheriff	70386 ABC Grant
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	6	13	13	1	0	88	7	9	0
4 20035 Human Resources	0	49	320	808	0	0	3,942	203	475	0
5 20020 General Services	11	18	88	28	18	10	270	55	83	5
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	44	153	2,134	244	338	48	4,263	567	967	19
8 20050 Treasurer/Tax Collector	3	16	178	0	50	4	307	67	4	1
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	58	242	2,734	1,094	407	62	8,870	899	1,539	26
Less: Prior Year Allocations	450	312	2,544	990	451	45	5,122	956	1,496	62
Carry-Forward	(392)	(70)	190	104	(44)	17	3,748	(57)	43	(37)
Proposed Costs	\$(333)	\$172	\$2,924	\$1,197	\$363	\$79	\$12,618	\$842	\$1,581	\$(11)

07.29.2016

**Plumas County
OMB A-87 Cost Allocation Plan**

FY15 for use in FY17

Summary Schedule

Department	22911 Inmate Welfare	20343 Narcotics	20770 Prop 40 St Rec	20772 Prop 40 Delleker	20774 Prop 40 Almanor	20779 Prop 40 Taylorsville	70280 Child Support	20237 DNA Penalty (Prop 69)	70564 Tobacco Settlement	20403 Prob OTRAP
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	4	1	0	0	0	0	178	0	0	0
4 20035 Human Resources	0	0	0	0	0	0	8,797	0	0	0
5 20020 General Services	221	49	0	1	1	1	617	13	0	9
6 20080 County Counsel	0	0	0	0	0	0	3,392	0	0	0
7 20040 Auditor	2,193	312	1	2	2	2	8,106	33	0	39
8 20050 Treasurer/Tax Collector	279	32	0	0	0	0	367	0	0	0
9 20120 Facility Services	0	0	0	0	0	0	12,436	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	2,696	394	1	2	2	2	33,892	46	0	48
Less: Prior Year Allocations	3,258	379	8	2	2	2	18,899	31	2	1,970
Carry-Forward	(562)	15	(7)	1	1	1	14,993	16	(2)	(1,922)
Proposed Costs	\$2,134	\$409	\$(6)	\$3	\$3	\$3	\$48,885	\$62	\$(2)	\$(1,875)



07.29.2016

**Plumas County
OMB A-87 Cost Allocation Plan**

FY15 for use in FY17

Summary Schedule

Department	20407 Prob Court Drug Grant	20401 Prob Evid Based Supr	20402 Prob JJCPA SLESF	20415 Prob Juvenile Just	20014 Lake Davis Settlement	40044 Tobacco Settlement	20018 Taylorsville Sch Preser	20704 PW CA Used Oil	20488 VRIP- Vital Stats	20489 SS Truncation Prog
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	2	0	0	20	0	0	0	1	0	0
4 20035 Human Resources	0	0	0	924	0	0	0	0	0	0
5 20020 General Services	30	10	26	118	1	18	10	28	77	92
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	475	28	85	1,711	2	44	25	189	191	227
8 20050 Treasurer/Tax Collector	66	0	0	89	0	0	0	20	0	0
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Management	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	572	38	112	2,862	3	61	35	239	269	320
Less: Prior Year Allocations	939	766	779	2,997	2	34	32	252	217	231
Carry-Forward	(367)	(727)	(668)	(135)	1	27	4	(14)	52	89
Proposed Costs	\$205	\$(689)	\$(566)	\$2,727	\$4	\$88	\$39	\$225	\$321	\$409

**Plumas County
OMB A-87 Cost Allocation Plan**

Summary Schedule

Department	22281 Recorders Micro	22411 Recorders Modem	20424 Animal Control	20413 Domestic Viol Assist	20559 HAVA Elections	20055 PCCDC CDBG Grant	20057 PCCDC PILT	20900 Criminal Lab Penalty	20272 QLQ Litigation	20293 Crim Justice Const
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	3	0	1	0	8	0	0	0	15
4 20035 Human Resources	0	80	0	0	0	0	0	0	0	0
5 20020 General Services	103	209	24	59	13	4	6	8	4	49
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	255	1,642	59	242	48	25	15	21	9	229
8 20050 Treasurer/Tax Collector	0	5	0	16	3	1	0	0	0	16
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	358	1,940	83	318	64	38	22	29	12	309
Less: Prior Year Allocations	280	936	2,207	173	18	0	7	34	9	81
Carry-Forward	78	1,004	(2,124)	145	46	0	15	(4)	3	228
Proposed Costs	\$436	\$2,944	\$(2,042)	\$463	\$110	\$38	\$36	\$25	\$16	\$537

**Plumas County
OMB A-87 Cost Allocation Plan**

Summary Schedule

Department	20140 Capital Improvement s	20139 Cap Proj Animal Shltr	20137 Courthouse Remodel	20136 Cthse Annex / HHS	20579 SW Plant / Oper	20891 Airports	20892 Airport Cap Imp	20480 Senior Trans	20481 PC Transit Authority	22122 Unempl Reserve
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$753	\$0	\$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	89	0	0	0	27	87	39	139	37	8
4 20035 Human Resources	0	0	0	0	13	2,046	0	7,846	0	0
5 20020 General Services	35	2	4	4	212	551	46	664	25	27
6 20080 County Counsel	0	0	0	0	0	1,580	0	0	0	0
7 20040 Auditor	189	4	10	10	1,539	4,955	279	5,257	155	105
8 20050 Treasurer/Tax Collector	5	0	0	0	140	355	23	177	11	5
9 20120 Facility Services	0	0	0	0	0	0	0	826	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	73	0	0
13 Annex Interest	0	0	0	0	0	0	0	1,288	0	0
Total Current Allocations	318	6	15	14	1,931	9,575	387	17,022	228	145
Less: Prior Year Allocations	1,825	4	11	10	1,803	9,838	126	8,553	1,123	308
Carry-Forward	(1,507)	2	4	4	128	(263)	260	8,470	(895)	(163)
Proposed Costs	\$(1,188)	\$7	\$19	\$17	\$2,059	\$9,312	\$647	\$25,492	\$(666)	\$(18)

**Plumas County
OMB A-87 Cost Allocation Plan**

Summary Schedule

Department	40040 Insurance IGS	40025 Workers Comp IGS	40059 OPEB ISF Fund	70020 IGS Clearing	40068 Prem PERS/VSN/L ife/Adm	40169 Dental Self-Funded	26010 Air Pollution	26020 Crescent Mills Light	26040 Quincy Light	26080 Beckwrth CSA
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	187	23	0	0	0	0	0	0	0
4 20035 Human Resources	0	0	0	0	0	0	0	0	0	56
5 20020 General Services	12	37	8	0	0	6	12	47	72	142
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	29	367	37	0	0	14	37	155	488	857
8 20050 Treasurer/Tax Collector	0	22	0	0	0	0	1	7	53	42
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	41	613	67	0	0	19	50	209	613	1,097
Less: Prior Year Allocations	14	2,364	0	16	4	10	34	126	441	1,165
Carry-Forward	27	(1,751)	0	(16)	(4)	9	16	82	172	(68)
Proposed Costs	\$68	\$(1,138)	\$67	\$(16)	\$(4)	\$29	\$66	\$291	\$785	\$1,030

**Plumas County
OMB A-87 Cost Allocation Plan**

Summary Schedule

Department	26100 PC Flood Control	26103 Flood Control	26180 CSA #1 Ambulance	26013 Monterey Forum	26012 PC Water Issues	26201 Walker Ranch CSD	26223 Grizzly Ranch CSD	26850 Chester Cemetery	26860 Crescent Mills Cemetery	26870 Cromberg Cemetery
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	0	0	0	0	0	0	0	0	0
4 20035 Human Resources	14	0	0	0	0	0	0	208	0	0
5 20020 General Services	129	94	42	21	4	212	290	228	5	46
6 20080 County Counsel	19,728	0	0	0	0	288	855	223	0	0
7 20040 Auditor	627	742	128	60	9	1,979	3,760	1,776	11	138
8 20050 Treasurer/Tax Collector	43	77	4	0	0	247	516	146	0	4
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	317	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	20,541	1,230	174	82	12	2,726	5,422	2,582	16	189
Less: Prior Year Allocations	15,764	848	119	178	0	2,710	5,524	2,718	10	109
Carry-Forward	4,777	382	55	(96)	0	16	(102)	(136)	6	80
Proposed Costs	\$25,318	\$1,612	\$229	\$(15)	\$12	\$2,742	\$5,319	\$2,446	\$22	\$269

**Plumas County
OMB A-87 Cost Allocation Plan**

Summary Schedule

Department	26880 Greenville Cemetery	26890 Meadow Valley Cemetery	26900 Mohawk Valley Cemetery	26910 Portola Cemetery	26920 Quincy La Porte Cemetery	26930 Taylorsville Cemetery	26520 Prattville Almanor Fire	26530 Beckwourth Fire	26540 Chester Fire	26550 Crescent Mills Fire
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	0	0	0	0	0	0	0	0	0
4 20035 Human Resources	38	20	45	0	344	12	0	507	0	30
5 20020 General Services	163	130	90	201	248	114	121	445	6	172
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	1,281	866	449	1,923	2,563	860	807	5,871	15	1,554
8 20050 Treasurer/Tax Collector	100	65	19	193	213	62	86	649	0	125
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,581	1,082	603	2,317	3,369	1,048	1,014	7,472	20	1,881
Less: Prior Year Allocations	1,670	970	323	2,257	3,188	641	717	7,428	15	1,576
Carry-Forward	(89)	112	280	61	180	407	298	43	5	305
Proposed Costs	\$1,492	\$1,193	\$883	\$2,378	\$3,549	\$1,455	\$1,312	\$7,515	\$26	\$2,186

**Plumas County
OMB A-87 Cost Allocation Plan**

Summary Schedule

Department	26570 Graeagle Fire	26580 Hamilton Branch Fire	26590 La Porte Fire	26600 Meadow Valley Fire	26610 Peninsula Fire	26620 Quincy Fire	26630 Sierra Valley Fire	26650 Eastern Plumas Rural Fire	22191 Local Transp Plan	22193 PP&M
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	0	0	0	0	0	0	0	15	6
4 20035 Human Resources	214	0	0	8	2,249	385	0	35	0	0
5 20020 General Services	390	265	81	253	599	544	181	297	153	15
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	4,512	2,397	429	2,520	9,988	9,396	1,567	3,283	799	82
8 20050 Treasurer/Tax Collector	453	243	24	228	765	1,065	190	352	67	7
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	984	0
11 20469 Records Management	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	5,568	2,904	535	3,009	13,600	11,390	1,939	3,967	2,018	110
Less: Prior Year Allocations	5,900	3,304	586	2,437	11,846	12,557	2,453	4,207	2,144	76
Carry-Forward	(331)	(400)	(51)	572	1,755	(1,167)	(514)	(239)	(127)	34
Proposed Costs	\$5,237	\$2,504	\$484	\$3,581	\$15,355	\$10,223	\$1,424	\$3,728	\$1,891	\$144

**Plumas County
OMB A-87 Cost Allocation Plan**

Summary Schedule

Department	22430 Transit Assistance	26690 Local Transp Dist	26691 LTF 1/4%	26700 Eastern Plumas Hospital	26710 Indian Valley Hlth Care Dist	26720 Plumas Hospital	26730 Seneca Hospital	26430 West Almanor CSD	26780 F/R Canyon CSD	26760 C Road Taxes
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	9	0	0	0	0	0	0	0	0	0
4 20035 Human Resources	0	0	0	0	0	0	0	274	0	0
5 20020 General Services	20	62	48	41	41	53	42	353	13	13
6 20080 County Counsel	0	0	0	0	214	0	0	214	0	0
7 20040 Auditor	79	282	214	125	102	147	127	5,127	57	57
8 20050 Treasurer/Tax Collector	4	5	16	4	0	3	4	534	4	4
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	112	350	278	170	356	203	173	6,501	74	74
Less: Prior Year Allocations	33	326	90	120	119	106	123	5,606	65	67
Carry-Forward	79	23	188	50	237	97	50	896	9	8
Proposed Costs	\$191	\$373	\$466	\$220	\$593	\$301	\$223	\$7,397	\$84	\$82

**Plumas County
OMB A-87 Cost Allocation Plan**

Summary Schedule

Department	26765 Whitehawk CSD	26790 Gold Mnt CSD	26750 Chester PU Zone A	26770 Quincy Comm Svcs	27000 Long Valley CSD	26990 Graeagle CSD	26800 Central Park Rec	26810 Ind Vill CSD	26940 Chester Public Utility	26950 Clio Public Utility
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	0	0	0	0	0	0	0	0	0
4 20035 Human Resources	0	0	0	0	0	(1)	788	0	0	0
5 20020 General Services	13	14	39	39	106	82	465	56	42	42
6 20080 County Counsel	74	0	0	0	0	1,208	0	0	0	0
7 20040 Auditor	57	58	121	121	1,029	455	5,839	185	128	126
8 20050 Treasurer/Tax Collector	4	4	4	4	94	31	605	8	4	4
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	149	75	164	164	1,230	1,775	7,696	248	174	172
Less: Prior Year Allocations	67	70	114	116	1,167	2,773	7,959	187	124	116
Carry-Forward	82	6	50	48	63	(998)	(262)	61	50	56
Proposed Costs	\$231	\$81	\$214	\$211	\$1,293	\$777	\$7,434	\$310	\$224	\$227

**Plumas County
OMB A-87 Cost Allocation Plan**

Summary Schedule

Department	26960 Johnsville Public Utility	26970 East Quincy Svcs	26980 Grizzly Lake Resort Imp	26510 Feather River Res Cons Dist	26500 S Vly Ground Water	27001 Almnr RPD	27002 Almanor Pool	27050 E Plumas Prk & Rec	27090 IND Vly Rec & Park	27093 Ind VIII Rec & Park District Pool
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	0	0	0	0	0	0	0	0	0
4 20035 Human Resources	12	0	0	0	57	13	0	0	58	0
5 20020 General Services	139	42	39	65	128	229	4	37	300	31
6 20080 County Counsel	0	0	292	0	220	0	0	855	0	0
7 20040 Auditor	1,075	128	121	494	1,334	1,933	10	202	2,429	331
8 20050 Treasurer/Tax Collector	85	4	4	57	133	200	0	19	208	43
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,310	174	456	615	1,872	2,375	15	1,112	2,995	405
Less: Prior Year Allocations	1,307	124	759	860	1,555	1,608	7	22	3,245	0
Carry-Forward	3	50	(303)	(245)	317	768	7	1,089	(250)	0
Proposed Costs	\$1,313	\$224	\$153	\$370	\$2,189	\$3,143	\$22	\$2,201	\$2,745	\$405

**Plumas County
OMB A-87 Cost Allocation Plan**

Summary Schedule

Department	26921 Quincy Cemetery Endow	26922 Clsd Quincy Cem Endow	26851 Chester Cemetery Endow	28080 Meadow Valley Cem Endow	28050 Cromb Cem Endow	28060 Portola Cem Endow Prin	28070 Portola Cem Endow	22110 Greenhorn Creek CSD	3XXX Schools	5XXX All Trusts
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	0	0	0	0	0	0	4	0	0
4 20035 Human Resources	0	0	0	0	0	0	0	0	0	0
5 20020 General Services	15	2	17	11	8	3	7	45	6,375	8,369
6 20080 County Counsel	0	0	0	0	0	0	0	490	0	0
7 20040 Auditor	37	4	42	27	19	8	18	137	15,758	89,848
8 20050 Treasurer/Tax Collector	0	0	0	0	0	0	0	4	4	4,367
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	52	6	59	37	27	11	25	680	22,137	102,584
Less: Prior Year Allocations	32	4	45	20	16	12	7	2,273	16,363	100,621
Carry-Forward	20	2	14	18	11	(1)	17	(1,592)	5,774	1,963
Proposed Costs	\$72	\$7	\$73	\$55	\$39	\$10	\$42	\$(912)	\$27,911	\$104,547

07.29.2016

**Plumas County
OMB A-87 Cost Allocation Plan**

FY15 for use in FY17

Summary Schedule

Department	70276 P.C. Trial Court	20301 Law Library	70558 Public Health - MAA Admin	70562 Child Family Comm	70563 1st 5 Sch Readiness	70565 1st 5 Cares	70451 LAFCO	8XXX All Bond Funds	All Other	2nd Allocation Orphans
1 Building Use Allowance	\$21,974	\$1,953	\$0	\$0	\$0	\$0	\$0	\$0	\$9,018	\$0
2 Equipment Use Allowance	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	4	0	27	45	0	0	0	0	0	0
4 20035 Human Resources	0	0	0	1,098	0	0	0	0	0	0
5 20020 General Services	48	15	81	192	6	6	144	45	1,075	0
6 20080 County Counsel	0	359	0	29	0	0	0	0	14,041	0
7 20040 Auditor	258	37	492	1,595	15	15	1,292	110	11,396	0
8 20050 Treasurer/Tax Collector	23	0	46	101	0	0	148	0	1,483	0
9 20120 Facility Services	115,842	11,335	0	0	0	0	0	0	236,855	0
10 20220 Information Technology	(373)	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	113	0	0	0	0	0	0	0	0	0
12 Property Insurance	2,087	185	0	0	0	0	0	0	872	0
13 Annex Interest	0	0	0	0	0	0	0	0	14,446	0
Total Current Allocations	139,976	13,884	645	3,060	22	22	1,584	155	289,185	0
Less: Prior Year Allocations	93,655	12,226	0	3,915	28	43	1,584	0	353,012	0
Carry-Forward	46,321	1,658	0	(855)	(6)	(21)	0	0	(63,827)	0
Proposed Costs	\$186,296	\$15,542	\$645	\$2,206	\$15	\$0	\$1,584	\$155	\$225,358	\$0

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Plumas County
OMB A-87 Cost Allocation Plan

FY15 for use in FY17

Summary Schedule

Department	Total
1 Building Use Allowance	\$593,843
2 Equipment Use Allowance	115,675
3 20030 CAO	9,155
4 20035 Human Resources	358,028
5 20020 General Services	57,856
6 20080 County Counsel	376,231
7 20040 Auditor	617,014
8 20050 Treasurer/Tax Collector	41,367
9 20120 Facility Services	1,185,206
10 20220 Information Technology	471,575
11 20469 Records Managment	123,342
12 Property Insurance	57,220
13 Annex Interest	451,943
Total Current Allocations	<u>4,458,456</u>
Less: Prior Year Allocations	<u>4,250,414</u>
Carry-Forward	<u>206,576</u>
Proposed Costs	<u><u>\$4,665,031</u></u>