



BETTY T. YEE
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Lake
Lakeport, California

Date: July 31, 2017
Filing Ref: LAK18

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 **2017-18** 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 the **Summary Schedule** (attached) are formally approved as actual costs for the **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, 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 | 9. Unemployment Insurance (ISF) |
| 2. Auditor-Controller/County Clerk | 10. Public Liability Insurance (ISF) |
| 3. Human Resources | 11. Workers' Compensation Insurance (ISF) |
| 4. Central Services | 12. Employee Health/Wellness (ISF) |
| 5. Buildings & Grounds | 13. Heavy Equipment Rental (ISF) |
| 6. Information Technology | 14. Fleet Maintenance (ISF) |
| 7. County Counsel | 15. Central Garage (ISF) |
| 8. County Administrative Office | |

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: None.

SECTION IV: ACCEPTANCE

COUNTY OF LAKE

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Cathy Saderlund

**JIM REISINGER, Manager
Local Government Policy Section
Local Government Programs & Services**

Name
Auditor-Controller

Title

8-3-2017

8-10-2017

Date

Date

**Negotiated by Ou Saelee
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

County of Lake
2 CFR Part 200 Countywide Cost Allocation Plan

FY16 for use in FY18
 3/8/2017

Summary Schedule

Department	1011 Board of Supervisors	1014 Clerk to BOS	1120 Non Dept'l	1123 Assessor	1451 Reg of Voters	1661 Communicati ons	1672 Lakebed Management	1673 Lakebed Special	1674 Flood Corridor Prop Maint	1761 Shelter Const
1 Building Depreciation Charge	\$2,768	\$3,275	\$0	\$7,756	\$7,117	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	4,400	2,370	0	0	0	0	0
3 1901 Insurance	10	2	0	36	8	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	4,104	1,766	6,048	7,884	5,524	0	1,853	151	523	17
5 1122 Treas - Tax Coll	119	103	4	354	632	0	92	0	9	0
6 1341 Human Resources	3,631	244	0	12,340	2,868	0	(2,049)	0	0	0
7 1124 Central Services	55	390	0	4,423	3,964	0	433	0	0	0
8 1671 Buildings & Grounds	6,900	7,465	0	18,464	14,412	0	0	0	0	0
9 1904 Information Technology	16,398	102	0	70,878	19,483	0	1,326	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	462	(35,710)	11	1,813	1,393	0	258	0	43	0
Total Current Allocations	34,447	(22,362)	6,062	128,348	57,772	0	1,913	151	575	17
Less: Prior Year Allocations	26,568	9,730	4,883	185,399	92,509	0	1,622	174	242	61
Carry-Forward	7,879	(32,092)	1,179	(57,051)	(34,737)	0	291	(23)	333	(44)
Proposed Costs	\$42,326	\$(54,454)	\$7,242	\$71,297	\$23,035	\$0	\$2,205	\$128	\$908	\$(27)

County of Lake
2 CFR Part 200 Countywide Cost Allocation Plan

FY16 for use in FY18
 3/8/2017

Summary Schedule

Department	1778 Capital Projects	1781 Special Projects	1794 CDBG Capital Projects	1796 CDBG PI Capital Projects	1890 Visitor Info Center	1891 CDBG- PI Biz RLF	1892 Mktg & Econ Dev	1903 Public Works	1908 Engineering & Insp	1918 Geo Resource Royalties
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$2,197	\$0	\$0	\$25,252	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	373	1,191	0
3 1901 Insurance	0	0	0	0	0	0	0	13	23	0
4 1121 Auditor-Controller/County Clerk	159	2,687	302	0	0	168	2,435	4,792	6,821	741
5 1122 Treas - Tax Coll	11	517	0	0	0	0	259	274	174	16
6 1341 Human Resources	0	0	0	0	0	0	0	4,675	7,697	0
7 1124 Central Services	0	543	0	0	0	0	866	253	0	0
8 1671 Buildings & Grounds	0	0	0	0	4,970	0	0	52,687	0	(10,000)
9 1904 Information Technology	0	153	0	0	1,248	0	1,325	7,899	(2,525)	234
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	1,742	10,489	11,593	8,428	0	56	53,734	1,599	1,055	(17,977)
Total Current Allocations	1,911	14,388	11,895	8,428	8,414	224	58,619	97,817	14,436	(26,987)
Less: Prior Year Allocations	17,835	87,662	5,669	4,731	73,479	1,995	77,768	94,534	18,158	(22,608)
Carry-Forward	(15,924)	(73,274)	6,226	3,697	(65,065)	(1,771)	(19,149)	3,283	(3,722)	(4,379)
Proposed Costs	\$(14,012)	\$(58,887)	\$18,121	\$12,125	\$(56,650)	\$(1,547)	\$39,470	\$101,101	\$10,714	\$(31,365)

County of Lake
2 CFR Part 200 Countywide Cost Allocation Plan

FY16 for use in FY18
 3/8/2017

Summary Schedule

Department	1920 Disaster Response/Re c	2101 Trial Courts	2106 Grand Jurors	2110 District Attorney	2111 Public Defender	2112 Child Suppt Svcs	2113 DA Victim Witness	2114 DA Grant Programs	2115 Dom Viol Progr	2116 DA Asset Forfeiture
1 Building Depreciation Charge	\$0	\$0	\$0	\$6,247	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	18,636	0	0	2,015	0	0	0
3 1901 Insurance	0	0	0	68	0	68	10	0	0	0
4 1121 Auditor-Controller/County Clerk	7,989	6,231	1,232	16,149	901	11,098	3,741	0	514	364
5 1122 Treas - Tax Coll	652	12	402	930	149	928	150	0	3	26
6 1341 Human Resources	0	0	0	22,060	0	23,934	3,601	0	0	0
7 1124 Central Services	(65)	0	(20)	321	0	6,132	108	0	0	0
8 1671 Buildings & Grounds	0	0	5,667	42,677	0	4,008	12,843	0	0	0
9 1904 Information Technology	0	0	1,442	21,706	0	1,676	(1,114)	0	0	0
10 1231 County Counsel	0	0	0	0	0	1,196	0	0	0	0
11 1012 CAO	147	3	118	3,978	(6,273)	6,678	325	0	10	8
Total Current Allocations	8,723	6,247	8,842	132,773	(5,223)	55,719	21,680	0	527	399
Less: Prior Year Allocations	0	5,916	11,858	145,237	(5,077)	53,444	52,601	6,101	345	192
Carry-Forward	0	331	(3,016)	(12,464)	(146)	2,275	(30,921)	(6,101)	182	207
Proposed Costs	\$8,723	\$6,577	\$5,826	\$120,309	\$(5,368)	\$57,994	\$(9,242)	\$(6,101)	\$708	\$606

County of Lake
2 CFR Part 200 Countywide Cost Allocation Plan

FY16 for use in FY18
 3/8/2017

Summary Schedule

Department	2201 Sheriff- Coroner	2202 Sheriff- Ctrl Disp	2203 Sher Marijuana Suppr	2204 Sheriff- Crt Security	2205 Sher Marine Patrol	2206 Sheriff- Rural/Sm Co's	2207 Sheriff- Civil	2208 Sheriff- Blood Alcohol	2209 Sheriff- High Tech	2210 Sheriff- STC
1 Building Depreciation Charge	\$4,544	\$28,430	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	33,231	3,255	6,296	0	0	0	0	0	0	0
3 1901 Insurance	156	29	0	8	6	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	30,772	6,985	796	3,969	4,381	483	105	820	54	254
5 1122 Treas - Tax Coll	2,657	369	74	119	190	2	27	100	0	70
6 1341 Human Resources	45,016	8,960	0	2,905	2,179	0	0	0	0	0
7 1124 Central Services	2,267	(24)	0	0	(2)	0	0	0	0	0
8 1671 Buildings & Grounds	53,018	0	0	0	0	0	0	0	0	0
9 1904 Information Technology	115,405	16,354	585	0	402	0	0	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	9,327	1,131	184	418	402	456	24	9	0	25
Total Current Allocations	296,393	65,489	7,935	7,418	7,557	941	156	929	54	349
Less: Prior Year Allocations	320,734	95,236	2,817	7,603	7,567	1,396	123	636	58	197
Carry-Forward	(24,341)	(29,747)	5,118	(185)	(10)	(455)	33	293	(4)	152
Proposed Costs	\$272,052	\$35,742	\$13,053	\$7,234	\$7,548	\$486	\$190	\$1,221	\$51	\$501

County of Lake
2 CFR Part 200 Countywide Cost Allocation Plan

FY16 for use in FY18
 3/8/2017

Summary Schedule

Department	2212 Sheriff- Auto Warrants	2213 Sheriff - DNA	2214 Sheriff- Asset Forfeiture	2215 Sheriff- Inmate Welfare	2216 Sheriff- Pool Veh Repl	2217 Sheriff- Pursuit Veh Repl	2218 Sheriff- Search & Rescue	2220 Sheriff- Post	2221 Sheriff- Local Enf Blk	2301 Jail Facilities
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$147,969
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	50,011
3 1901 Insurance	0	0	0	0	0	0	0	0	0	160
4 1121 Auditor-Controller/County Clerk	268	213	586	1,018	111	180	335	545	86	25,498
5 1122 Treas - Tax Coll	0	2	18	140	6	9	73	143	0	2,094
6 1341 Human Resources	0	0	0	0	0	0	0	0	0	49,026
7 1124 Central Services	0	0	0	0	0	0	0	0	0	1,943
8 1671 Buildings & Grounds	0	0	0	0	0	0	0	0	0	1,200
9 1904 Information Technology	0	0	0	0	0	0	0	0	0	31,471
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	0	17	38	164	0	0	21	45	7	8,248
Total Current Allocations	268	233	642	1,322	117	189	430	733	94	317,621
Less: Prior Year Allocations	174	147	980	928	115	351	360	462	116	286,707
Carry-Forward	94	86	(338)	394	2	(162)	70	271	(22)	30,914
Proposed Costs	\$362	\$319	\$305	\$1,717	\$119	\$28	\$500	\$1,003	\$72	\$348,535

County of Lake
2 CFR Part 200 Countywide Cost Allocation Plan

FY16 for use in FY18
 3/8/2017

Summary Schedule

Department	2302 Probation	2303 Juvenile Home	2304 Jail Medical Facilities	2305 Crim Justice Facilities	2601 Agricultural Comm	2602 Building & Safety	2603 Code Enforcement	2604 Nuisance Abatement	2701 Fish & Game	2702 Planning
1 Building Depreciation Charge	\$3,549	\$47,972	\$0	\$0	\$2,317	\$2,740	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	1,808	4,356	0	0	0	0	0	0	0	364
3 1901 Insurance	93	0	0	0	12	21	0	0	0	27
4 1121 Auditor-Controller/County Clerk	18,784	4,692	1,022	763	5,627	7,129	0	243	859	9,670
5 1122 Treas - Tax Coll	1,205	148	10	29	313	309	0	30	2	374
6 1341 Human Resources	31,932	0	0	0	3,789	6,663	0	0	0	9,153
7 1124 Central Services	1,860	46	0	0	393	4,396	0	0	2	771
8 1671 Buildings & Grounds	21,542	8,133	0	0	19,569	4,996	0	0	0	0
9 1904 Information Technology	84,108	863	0	0	12,167	8,185	0	0	0	42,003
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	3,862	949	2,224	121	625	1,636	0	66	1	1,860
Total Current Allocations	168,743	67,160	3,256	913	44,812	36,075	0	339	864	64,221
Less: Prior Year Allocations	79,614	76,101	4,025	906	39,561	34,390	0	555	951	53,875
Carry-Forward	89,129	(8,941)	(769)	7	5,251	1,685	0	(216)	(87)	10,346
Proposed Costs	\$257,872	\$58,219	\$2,486	\$921	\$50,063	\$37,759	\$0	\$122	\$776	\$74,567

County of Lake
2 CFR Part 200 Countywide Cost Allocation Plan

FY16 for use in FY18
 3/8/2017

Summary Schedule

Department	2703 Animal Care & Ctrl	2704 Emergency Services	2706 Community Dev Admin	2707 Recorder	2708 Rec Microgrph's	2709 Rec Moderniz'n	2710 Recorder- Vital/Heath Stats	2711 Spay Neuter Programs	2714 Biological Community	3011 Road Department
1 Building Depreciation Charge	\$47,072	\$0	\$12,613	\$8,416	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	2,700	16,236	0	0	0	0	0	0	0	0
3 1901 Insurance	16	0	0	8	0	0	0	0	0	70
4 1121 Auditor-Controller/County Clerk	10,641	2,322	0	3,619	1,592	617	64	868	1,107	16,336
5 1122 Treas - Tax Coll	618	50	0	157	37	21	5	148	7	1,321
6 1341 Human Resources	3,798	(2,742)	0	2,905	0	0	0	0	0	22,901
7 1124 Central Services	562	(7)	0	4,446	0	0	0	0	0	0
8 1671 Buildings & Grounds	48	0	28,398	19,181	0	0	0	0	0	0
9 1904 Information Technology	26,646	35,139	0	0	0	27,262	0	0	0	(1,252)
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	1,046	142,548	0	928	23	70	6	164	95	5,241
Total Current Allocations	93,146	193,547	41,011	39,658	1,653	27,971	74	1,179	1,210	44,617
Less: Prior Year Allocations	140,714	131,622	47,778	42,226	1,629	8,712	41	1,311	1,084	49,631
Carry-Forward	(47,568)	61,925	(6,767)	(2,568)	24	19,259	33	(132)	126	(5,014)
Proposed Costs	\$45,579	\$255,472	\$34,244	\$37,090	\$1,677	\$47,230	\$108	\$1,046	\$1,335	\$39,602

County of Lake
2 CFR Part 200 Countywide Cost Allocation Plan

FY16 for use in FY18
 3/8/2017

Summary Schedule

Department	3062-3081 Subdiv Impr	3122 Lampson Airport	3123 Lampson Fid Cap Proj	4010 Environ Health	4011 Public Health	4012 Health Admin	4014 Mental Health Svcs	4015 Alcohol & Oth Drug Svc	4016 Tobacco Education	4018 Alcoholism Programs
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	0	0	0	26	56	16	176	48	0	0
4 1121 Auditor-Controller/County Clerk	16	1,491	120	9,353	15,700	7,345	44,049	13,332	220	1,882
5 1122 Treas - Tax Coll	0	62	8	360	1,240	369	5,242	1,352	0	0
6 1341 Human Resources	0	0	0	8,253	19,056	7,577	68,954	14,781	0	0
7 1124 Central Services	0	0	0	(91)	(116)	(34)	631	834	0	0
8 1671 Buildings & Grounds	0	0	0	(1,425)	2,650	(143)	314	(1,949)	0	0
9 1904 Information Technology	0	0	0	4,899	(11,242)	3,250	15,163	(11,070)	0	0
10 1231 County Counsel	0	0	0	0	1,128	0	1,504	0	0	0
11 1012 CAO	45	76	0	1,366	3,419	1,183	13,011	2,220	147	12
Total Current Allocations	62	1,628	128	22,740	31,891	19,563	149,044	19,549	367	1,893
Less: Prior Year Allocations	0	1,228	302	17,086	47,107	33,677	218,430	29,918	803	1,489
Carry-Forward	0	400	(174)	-5,654	(15,216)	(14,114)	(69,386)	(10,369)	(436)	404
Proposed Costs	\$62	\$2,028	\$(46)	\$28,394	\$16,675	\$5,448	\$79,659	\$9,180	\$(70)	\$2,297

County of Lake
2 CFR Part 200 Countywide Cost Allocation Plan

FY16 for use in FY18
 3/8/2017

Summary Schedule

Department	4019 Mental Health Svcs Act	4120 Grant & Contracts (Sanitation)	4121 Integrated Waste Mgmt	5011 Social Svcs Admin	5012 Social Services Special Prog's	5115 OJT Training	5121 General Welfare	5164 Housing Admin	5165 Housing Services	5166 CDBG Housing
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	0	0	31	522	0	27	0	12	0	0
4 1121 Auditor-Controller/County Clerk	67	0	12,515	108,785	4,650	2,564	50,726	(1,497)	155	201
5 1122 Treas - Tax Coll	0	0	1,028	13,030	104	30	17	172	1	0
6 1341 Human Resources	0	0	9,378	181,348	0	9,441	0	4,357	0	0
7 1124 Central Services	0	0	208	9,410	0	0	0	(19)	0	0
8 1671 Buildings & Grounds	0	0	31,285	0	0	0	0	0	0	0
9 1904 Information Technology	0	0	3,780	(62,863)	0	0	0	(15)	39	0
10 1231 County Counsel	0	0	0	326,688	0	0	0	0	0	0
11 1012 CAO	0	0	5,617	22,894	431	204	20,278	379	8	0
Total Current Allocations	67	0	63,842	599,814	5,184	12,265	71,021	3,390	203	201
Less: Prior Year Allocations	80	0	57,566	544,535	10,776	8,503	68,217	(58)	727	411
Carry-Forward	(13)	0	6,276	55,279	(5,592)	3,762	2,804	3,448	(524)	(210)
Proposed Costs	\$54	\$0	\$70,117	\$655,094	\$(407)	\$16,028	\$73,825	\$6,838	\$(321)	\$(9)

County of Lake
2 CFR Part 200 Countywide Cost Allocation Plan

FY16 for use in FY18
 3/8/2017

Summary Schedule

Department	5168 Senior Citizens Program	5169 Hsg HOME New Grant	5281 General Relief	5282 IHSS Public Authority	5321 Veterans Services	6022 Library	6023 Library Improvement s	6131 UC Coop Extension	7011 Parks & Recreation	7073 Park Devel - Quimby
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,055	\$26,317	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	31,179	0
3 1901 Insurance	0	0	0	0	6	19	0	4	23	0
4 1121 Auditor-Controller/County Clerk	183	0	369	426	4,216	9,072	468	3,448	14,783	69
5 1122 Treas - Tax Coll	7	0	128	2	139	599	68	168	1,783	1
6 1341 Human Resources	0	0	0	0	2,149	6,089	0	1,452	6,313	0
7 1124 Central Services	0	0	0	0	448	697	0	(6)	49	0
8 1671 Buildings & Grounds	0	0	0	0	2,842	11,041	0	25,802	465	0
9 1904 Information Technology	0	0	0	0	527	(2,188)	0	10,047	2,625	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	0	0	22	242	354	1,430	24	273	1,458	0
Total Current Allocations	190	0	519	670	10,680	26,759	560	44,243	84,994	70
Less: Prior Year Allocations	213	97	775	2,554	12,558	84,015	440	37,987	90,887	83
Carry-Forward	(23)	(97)	(256)	(1,884)	(1,878)	(57,256)	120	6,256	(5,893)	(13)
Proposed Costs	\$166	\$(97)	\$262	\$(1,214)	\$8,803	\$(30,497)	\$681	\$50,499	\$79,102	\$57

County of Lake
2 CFR Part 200 Countywide Cost Allocation Plan

FY16 for use in FY18
3/8/2017

Summary Schedule

Department	7201 Museum	7202 Museum Improvement s	7999 Contingencie s	8107 Flood/Lakebe d Adm	8100's Flood Zone (200- 206,208)	8200's Light Dist (210- 219,261)	8300's Sanit Distr (250- 253)	8400's CSA's	8463 CSA's (DPW)	8593 KV Wtrworks (293)
1 Building Depreciation Charge	\$4,248	\$0	\$0	\$0	\$4,982	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	798	0	0	0	0	0	0	0	0	0
3 1901 Insurance	4	0	0	17	0	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	4,732	151	34	4,610	6,952	7,411	21,066	25,698	886	5,400
5 1122 Treas - Tax Coll	154	6	0	172	207	199	2,973	1,793	10	679
6 1341 Human Resources	1,007	0	0	5,984	0	0	0	0	0	0
7 1124 Central Services	(14)	0	0	302	0	0	0	1,028	0	0
8 1671 Buildings & Grounds	77,318	0	0	0	11,354	0	9,554	0	0	0
9 1904 Information Technology	4,307	0	0	1,252	429	0	(1,485)	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	195	9	0	1,183	973	88	5,166	1,969	116	799
Total Current Allocations	92,749	166	34	13,520	24,896	7,698	37,274	30,488	1,011	6,877
Less: Prior Year Allocations	70,594	136	107	11,460	26,676	7,009	27,868	24,720	778	6,798
Carry-Forward	22,155	30	(73)	2,060	(1,780)	689	9,406	5,768	233	79
Proposed Costs	\$114,904	\$196	\$(40)	\$15,580	\$23,116	\$8,386	\$46,681	\$36,255	\$1,245	\$6,956

County of Lake
2 CFR Part 200 Countywide Cost Allocation Plan

FY16 for use in FY18
 3/8/2017

Summary Schedule

Department	8695 Spec Dist Admin	8798 Air Control Spec Prog	8799 Air Quality Mgmt Dist	8800's Court Funds (500's)	8803 LAFCo	8805 Law Library	8826 Redevel Obligations	8893 RDA	8894 RDA Program	9100-9799 Spec Distr (300's)
1 Building Depreciation Charge	\$0	\$0	\$473	\$77,230	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	93	0	9	0	0	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	19,226	84	6,107	8,398	898	1,412	1,647	0	101	62,215
5 1122 Treas - Tax Coll	1,622	0	547	3,022	67	101	0	0	0	7,516
6 1341 Human Resources	30,417	0	3,310	294	0	0	0	0	0	0
7 1124 Central Services	4,714	0	380	(2,814)	0	(8)	0	0	0	0
8 1671 Buildings & Grounds	2,450	0	513	150,670	0	7,280	0	0	0	0
9 1904 Information Technology	746	0	78	0	0	6,407	0	0	0	0
10 1231 County Counsel	0	0	(4,000)	17,724	0	0	0	0	0	0
11 1012 CAO	5,591	0	664	26,628	0	17	(10,485)	0	0	0
Total Current Allocations	64,858	84	8,081	281,151	964	15,210	(8,838)	0	101	69,730
Less: Prior Year Allocations	86,438	108	4,935	300,426	1,313	36,630	7,555	40	403	50,863
Carry-Forward	(21,580)	(24)	3,146	(19,275)	(349)	(21,420)	(16,393)	(40)	(302)	18,867
Proposed Costs	\$43,279	\$60	\$11,228	\$261,877	\$616	\$(6,210)	\$(25,232)	\$(40)	\$(202)	\$88,598

County of Lake
2 CFR Part 200 Countywide Cost Allocation Plan

FY16 for use in FY18
 3/8/2017

Summary Schedule

Department	9905 Central Garage (905)	9907-9999 Equip Rental (907)	9911 Fleet Maint (911)	9918 Unemp Insur (918)	9919 Liab Insur (919)	9920 W/C Insur (920)	9989 Area Planning	Unallowed	All Other	9917 Self Funded Dental/Vision
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,416	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	0	0	12	0	0	0	0	0	4	0
4 1121 Auditor-Controller/County Clerk	3,472	4,757	4,057	134	925	1,534	0	115,206	22	759
5 1122 Treas - Tax Coll	860	1,392	205	7	30	17	0	667,292	18,777	2
6 1341 Human Resources	0	0	3,903	(2,700)	0	0	0	0	1,032	0
7 1124 Central Services	0	0	0	0	10	6	0	0	0	0
8 1671 Buildings & Grounds	108	0	0	0	0	0	0	0	174,093	0
9 1904 Information Technology	0	0	(597)	0	0	0	0	0	19,614	0
10 1231 County Counsel	0	0	0	0	(47,304)	(25,112)	0	488,313	0	0
11 1012 CAO	295	642	396	3	2,983	4,928	0	411,585	0	44
Total Current Allocations	4,734	6,791	7,976	(2,556)	(43,357)	(18,626)	0	1,682,396	238,958	806
Less: Prior Year Allocations	4,098	6,627	8,654	655	5,225	(2,928)	(405)	936,972	61,725	54
Carry-Forward	636	164	(678)	(3,211)	(48,582)	(15,698)	405	745,424	177,233	752
Proposed Costs	\$5,371	\$6,955	\$7,299	\$(5,768)	\$(91,940)	\$(34,325)	\$405	\$2,427,821	\$416,192	\$1,557

County of Lake
2 CFR Part 200 Countywide Cost Allocation Plan

FY16 for use in FY18
 3/8/2017

Summary Schedule

Department	4017 Health Admin Sub Abuse	2nd Allocation Orphans	Total
1 Building Depreciation Charge	\$0	\$0	\$501,957
2 Equipment Depreciation Charge	0	0	179,219
3 1901 Insurance	0	0	1,951
4 1121 Auditor-Controller/County Clerk	0	0	870,209
5 1122 Treas - Tax Coll	0	0	750,252
6 1341 Human Resources	0	0	647,880
7 1124 Central Services	0	0	49,671
8 1671 Buildings & Grounds	0	0	820,400
9 1904 Information Technology	0	0	523,271
10 1231 County Counsel	0	0	760,136
11 1012 CAO	0	0	754,844
Total Current Allocations	0	0	5,859,789
Less: Prior Year Allocations	0	0	5,348,401
Carry-Forward	0	0	502,603
Proposed Costs	\$0	\$0	\$6,362,392