



**BETTY T. YEE**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Lassen  
Susanville, California**

**Date: June 2, 2017  
Filing Ref: LAS18**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, 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.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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The indirect overhead and support service costs listed in **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.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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- |                             |                               |
|-----------------------------|-------------------------------|
| 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.

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**SECTION III: CONDITIONS**

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**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 200, 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 2017-18 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF LASSEN**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by Jim Reisinger for

Diana Wemple

**Hitomi Sekine, Bureau Chief  
Local Government Policy and Reporting  
Local Govt Programs and Services Division**

**Name**

**Auditor**

**Title**

**6-6-2017**

**6-13-2017**

**Date**

**Date**

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

cc: State and Federal Agencies

Attachment

12.22.2016

**County of Lassen  
2 CFR Part 200 Cost Allocation Plan**

FY16, for use in FY18

**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 Depreciation	\$1,780	\$342	\$375	\$297	\$531	\$1,923	\$0	\$0	\$0	\$4,139
2 Equipment Depreciation	978	344	880	460	1,121	3,196	0	0	106	311
3 0101 Non Departmental	552	221	367	190	447	1,277	62	72	139	82
4 0281 Employee Benefits	102	24	47	25	50	176	0	0	20	10
5 0291 Insurance	21,439	625	721	440	2,194	4,051	144	0	405	251
6 0031 Administrative Services	40,783	2,033	1,922	1,798	2,436	6,272	405	346	665	446
7 0041 Personnel/Risk	1,381	332	635	345	677	2,387	0	0	276	138
8 0061 Auditor-Controller	2,920	1,224	4,300	1,188	2,520	5,055	1,820	73	1,166	1,012
9 0141 County Counsel	80,486	2,520	551	2,205	5,393	9,372	0	0	0	3,938
10 0221 DPW- Buildings & Grounds	13,080	9,391	10,273	8,132	14,570	52,723	0	0	0	3,821
11 0311 Data Processing	870	315	536	10,973	637	1,890	74	86	208	119
<b>Total Current Allocations</b>	<b>164,370</b>	<b>17,373</b>	<b>20,608</b>	<b>26,054</b>	<b>30,575</b>	<b>88,321</b>	<b>2,505</b>	<b>575</b>	<b>2,986</b>	<b>14,266</b>
Less: Prior Year Allocations	109,020	14,034	16,291	25,873	31,097	93,788	19,825	624	6,749	12,397
Carry-Forward	55,350	3,339	4,317	181	(522)	(5,467)	(17,320)	(48)	(3,764)	1,869
<b>Proposed Costs</b>	<b>\$219,721</b>	<b>\$20,712</b>	<b>\$24,924</b>	<b>\$26,234</b>	<b>\$30,054</b>	<b>\$82,854</b>	<b>\$(14,815)</b>	<b>\$527</b>	<b>\$(778)</b>	<b>\$16,136</b>

12.22.2016

**County of Lassen  
2 CFR Part 200 Cost Allocation Plan**

FY16, for use in FY18

**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 Depreciation	\$553	\$0	\$6,597	\$0	\$464	\$0	\$676	\$0	\$5,872	\$2,984
2 Equipment Depreciation	662	0	2,700	0	424	0	826	0	1,483	424
3 0101 Non Departmental	538	28	259	136	533	0	294	413	1,153	1,045
4 0281 Employee Benefits	46	0	2,445	43	5,151	0	41	0	129	135
5 0291 Insurance	1,529	0	5,046	32,595	2,284	0	745	1,251	2,686	4,773
6 0031 Administrative Services	2,580	136	1,348	651	5,454	1	1,409	2,140	6,344	5,087
7 0041 Personnel/Risk	627	0	414	580	553	0	561	0	1,754	1,837
8 0061 Auditor-Controller	2,976	2,693	5,490	1,077	2,844	40	1,871	385	7,472	7,265
9 0141 County Counsel	7,560	3,150	2,520	0	1,454	0	630	708	25,994	2,048
10 0221 DPW- Buildings & Grounds	15,158	0	8,456	0	0	0	18,545	0	34,020	19,932
11 0311 Data Processing	739	34	373	251	722	0	437	494	1,646	1,529
<b>Total Current Allocations</b>	<b>32,968</b>	<b>6,042</b>	<b>35,648</b>	<b>35,332</b>	<b>19,883</b>	<b>42</b>	<b>26,034</b>	<b>5,391</b>	<b>88,552</b>	<b>47,059</b>
<b>Less: Prior Year Allocations</b>	<b>25,798</b>	<b>6,919</b>	<b>26,925</b>	<b>18,596</b>	<b>44,169</b>	<b>83</b>	<b>24,365</b>	<b>7,458</b>	<b>69,111</b>	<b>60,264</b>
<b>Carry-Forward</b>	<b>7,170</b>	<b>(877)</b>	<b>8,723</b>	<b>16,736</b>	<b>(24,286)</b>	<b>(41)</b>	<b>1,669</b>	<b>(2,066)</b>	<b>19,441</b>	<b>(13,205)</b>
<b>Proposed Costs</b>	<b>\$40,138</b>	<b>\$5,165</b>	<b>\$44,371</b>	<b>\$52,068</b>	<b>\$(4,404)</b>	<b>\$1</b>	<b>\$27,703</b>	<b>\$3,325</b>	<b>\$107,994</b>	<b>\$33,854</b>

12.22.2016

**County of Lassen  
2 CFR Part 200 Cost Allocation Plan**

FY16, for use in FY18

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 Depreciation	\$2,133	\$0	\$0	\$0	\$628	\$0	\$326	\$177	\$0	\$4,598
2 Equipment Depreciation	635	0	0	0	1,088	0	727	597	529	953
3 0101 Non Departmental	107	0	0	0	1,033	0	738	181	302	1,114
4 0281 Employee Benefits	16	0	0	0	61	0	0	37	81	167
5 0291 Insurance	3,322	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	510	0	0	0	19,581	0	4,067	871	1,452	5,762
7 0041 Personnel/Risk	221	0	0	0	829	0	0	497	1,105	2,265
8 0061 Auditor-Controller	972	38	267	302	3,453	136	4,111	1,254	2,706	9,064
9 0141 County Counsel	0	0	0	0	0	0	0	0	25,462	30,746
10 0221 DPW- Buildings & Grounds	14,247	0	0	0	6,145	0	8,929	4,843	814	59,570
11 0311 Data Processing	161	0	0	0	1,361	0	882	292	529	1,676
<b>Total Current Allocations</b>	<b>22,324</b>	<b>38</b>	<b>267</b>	<b>302</b>	<b>34,180</b>	<b>136</b>	<b>19,780</b>	<b>8,749</b>	<b>32,981</b>	<b>115,914</b>
Less: Prior Year Allocations	16,866	126	2,419	434	23,731	2,756	33,581	12,175	21,716	28,369
Carry-Forward	5,458	(88)	(2,152)	(133)	10,449	(2,620)	(13,800)	(3,426)	11,265	87,545
<b>Proposed Costs</b>	<b>\$27,782</b>	<b>\$(50)</b>	<b>\$(1,886)</b>	<b>\$169</b>	<b>\$44,629</b>	<b>\$(2,484)</b>	<b>\$5,980</b>	<b>\$5,323</b>	<b>\$44,246</b>	<b>\$203,460</b>

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**County of Lassen  
2 CFR Part 200 Cost Allocation Plan**

FY16, for use in FY18

**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 Depreciation	\$0	\$0	\$11,667	\$0	\$0	\$0	\$0	\$815	\$0	\$0
2 Equipment Depreciation	2,118	635	3,706	0	212	1,377	0	0	0	424
3 0101 Non Departmental	2,186	655	8,270	0	348	1,195	8	274	66	268
4 0281 Employee Benefits	299	84	904	0	41	189	0	30	0	30
5 0291 Insurance	0	0	0	0	0	0	0	674	0	0
6 0031 Administrative Services	10,756	3,523	40,328	0	1,666	5,759	40	2,091	328	6,899
7 0041 Personnel/Risk	4,061	1,146	12,294	0	553	2,569	0	414	0	414
8 0061 Auditor-Controller	22,969	6,142	33,921	0	1,701	8,253	114	1,477	776	1,205
9 0141 County Counsel	0	866	945	0	0	1,260	0	3,150	0	630
10 0221 DPW- Buildings & Grounds	135	0	30,553	0	0	0	0	3,850	0	5,199
11 0311 Data Processing	3,231	957	11,758	0	500	1,819	10	391	79	383
<b>Total Current Allocations</b>	<b>45,755</b>	<b>14,009</b>	<b>154,347</b>	<b>0</b>	<b>5,019</b>	<b>22,422</b>	<b>173</b>	<b>13,167</b>	<b>1,249</b>	<b>15,452</b>
Less: Prior Year Allocations	45,268	13,487	154,960	18	4,659	27,377	99	8,710	1,495	22,763
Carry-Forward	487	522	(613)	(18)	360	(4,955)	74	4,457	(247)	(7,311)
<b>Proposed Costs</b>	<b>\$46,242</b>	<b>\$14,531</b>	<b>\$153,733</b>	<b>\$(18)</b>	<b>\$5,379</b>	<b>\$17,466</b>	<b>\$247</b>	<b>\$17,625</b>	<b>\$1,002</b>	<b>\$8,141</b>

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**County of Lassen  
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FY16, for use in FY18

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 Depreciation	\$0	\$0	\$0	\$0	\$0	\$4,340	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	5,612	2,541	0	0	0
3 0101 Non Departmental	0	224	0	3	0	4,225	3,292	1,753	30	489
4 0281 Employee Benefits	0	34	0	0	0	544	320	427	10	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	0	1,087	107	15	3	20,475	15,971	8,393	149	2,337
7 0041 Personnel/Risk	0	456	0	0	0	7,390	4,351	5,802	138	0
8 0061 Auditor-Controller	4	1,217	0	112	123	25,374	15,894	9,552	322	6,948
9 0141 County Counsel	0	0	0	0	0	7,560	40,042	0	0	0
10 0221 DPW- Buildings & Grounds	0	0	0	0	0	5,685	0	0	0	0
11 0311 Data Processing	0	337	0	4	0	6,174	4,598	2,977	57	585
<b>Total Current Allocations</b>	<b>4</b>	<b>3,354</b>	<b>107</b>	<b>133</b>	<b>126</b>	<b>87,379</b>	<b>87,010</b>	<b>28,904</b>	<b>707</b>	<b>10,359</b>
Less: Prior Year Allocations	3,943	2,164	12	203	2,896	74,954	113,546	33,050	1,424	11,321
Carry-Forward	(3,939)	1,191	95	(70)	(2,770)	12,425	(26,536)	(4,146)	(716)	(962)
<b>Proposed Costs</b>	<b>\$(3,935)</b>	<b>\$4,545</b>	<b>\$203</b>	<b>\$63</b>	<b>\$(2,643)</b>	<b>\$99,804</b>	<b>\$60,473</b>	<b>\$24,758</b>	<b>\$(9)</b>	<b>\$9,396</b>



12.22.2016

**County of Lassen  
2 CFR Part 200 Cost Allocation Plan**

FY16, for use in FY18

**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 Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	1,588	0	0	0	0	0	0	318	0
3 0101 Non Departmental	10,482	7,518	5,763	199	53	761	2	0	366	506
4 0281 Employee Benefits	0	636	0	25	3	142	0	0	54	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	50,163	36,490	27,614	954	254	3,639	16	0	14,976	2,420
7 0041 Personnel/Risk	0	8,650	0	345	41	1,934	0	0	738	0
8 0061 Auditor-Controller	8,278	46,388	4,198	2,695	533	3,467	178	74	2,072	4,144
9 0141 County Counsel	0	4,331	0	0	0	0	0	0	630	0
10 0221 DPW- Buildings & Grounds	0	49,235	0	0	0	0	0	0	0	0
11 0311 Data Processing	12,541	10,306	6,895	290	69	1,203	2	0	988	605
<b>Total Current Allocations</b>	<b>81,464</b>	<b>165,144</b>	<b>44,471</b>	<b>4,508</b>	<b>954</b>	<b>11,146</b>	<b>198</b>	<b>74</b>	<b>20,142</b>	<b>7,675</b>
Less: Prior Year Allocations	112,011	231,788	4,486	4,864	764	11,520	273	186	8,620	11,057
Carry-Forward	(30,547)	(66,644)	39,984	(356)	189	(374)	(75)	(112)	11,522	(3,382)
<b>Proposed Costs</b>	<b>\$50,918</b>	<b>\$98,501</b>	<b>\$84,455</b>	<b>\$4,152</b>	<b>\$1,143</b>	<b>\$10,771</b>	<b>\$123</b>	<b>\$(38)</b>	<b>\$31,664</b>	<b>\$4,294</b>

12.22.2016

**County of Lassen  
2 CFR Part 200 Cost Allocation Plan**

FY16, for use in FY18

**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 Depreciation	\$1,170	\$1,460	\$0	\$27,070	\$0	\$0	\$206,985	\$0	\$0	\$0
2 Equipment Depreciation	1,888	2,663	0	2,541	529	0	2,224	0	0	0
3 0101 Non Departmental	898	1,627	101	6,328	940	0	5,805	1,711	7	13
4 0281 Employee Benefits	102	183	0	617	171	0	761	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	4,539	8,693	608	33,153	4,506	0	28,049	8,195	32	64
7 0041 Personnel/Risk	1,381	2,486	0	8,385	2,321	0	10,346	0	0	0
8 0061 Auditor-Controller	4,326	6,902	606	23,588	4,736	0	30,118	1,124	46	8
9 0141 County Counsel	0	7,243	0	8,767	0	0	0	0	630	0
10 0221 DPW- Buildings & Grounds	11,447	40,043	0	0	0	0	0	0	0	0
11 0311 Data Processing	1,284	2,323	121	8,842	1,477	0	8,513	2,048	8	16
<b>Total Current Allocations</b>	<b>27,035</b>	<b>73,624</b>	<b>1,436</b>	<b>119,292</b>	<b>14,680</b>	<b>0</b>	<b>292,799</b>	<b>13,078</b>	<b>722</b>	<b>101</b>
Less: Prior Year Allocations	29,197	56,409	451	115,567	13,593	929	79,641	5,031	13,638	961
Carry-Forward	(2,162)	17,215	985	3,725	1,087	(929)	213,158	8,047	(12,916)	(860)
<b>Proposed Costs</b>	<b>\$24,872</b>	<b>\$90,839</b>	<b>\$2,421</b>	<b>\$123,017</b>	<b>\$15,767</b>	<b>\$(929)</b>	<b>\$505,958</b>	<b>\$21,125</b>	<b>\$(12,193)</b>	<b>\$(759)</b>

12.22.2016

**County of Lassen  
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FY16, for use in FY18

**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 Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	106	0	0	106
3 0101 Non Departmental	0	0	0	18	147	4	451	1	48	1,152
4 0281 Employee Benefits	0	0	0	0	10	0	33	0	0	178
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	0	0	0	88	710	18	2,476	6	230	5,528
7 0041 Personnel/Risk	0	0	0	0	138	0	442	0	0	2,417
8 0061 Auditor-Controller	137	457	165	123	1,797	101	8,729	28	222	4,889
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	22	197	4	607	2	57	1,745
<b>Total Current Allocations</b>	<b>137</b>	<b>457</b>	<b>165</b>	<b>252</b>	<b>3,001</b>	<b>128</b>	<b>12,842</b>	<b>37</b>	<b>556</b>	<b>16,015</b>
Less: Prior Year Allocations	74	920	226	24	3,727	441	20,782	58	673	13,126
Carry-Forward	63	(463)	(61)	228	(726)	(313)	(7,940)	(21)	(116)	2,890
<b>Proposed Costs</b>	<b>\$199</b>	<b>\$(5)</b>	<b>\$104</b>	<b>\$481</b>	<b>\$2,275</b>	<b>\$(185)</b>	<b>\$4,902</b>	<b>\$15</b>	<b>\$440</b>	<b>\$18,905</b>

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**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 Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	106	0	106	0	0
3 0101 Non Departmental	0	0	0	0	5	15	77	39	0	214
4 0281 Employee Benefits	0	0	0	0	0	0	17	20	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	0	0	0	0	27	76	369	186	0	1,022
7 0041 Personnel/Risk	0	0	0	0	0	0	238	276	0	0
8 0061 Auditor-Controller	112	144	224	23	212	318	429	847	0	159
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	0	7	18	128	88	0	256
<b>Total Current Allocations</b>	<b>112</b>	<b>144</b>	<b>224</b>	<b>24</b>	<b>251</b>	<b>532</b>	<b>1,258</b>	<b>1,562</b>	<b>0</b>	<b>1,650</b>
Less: Prior Year Allocations	181	229	424	259	6,135	523	1,489	1,676	42	2,138
Carry-Forward	(69)	(85)	(200)	(236)	(5,884)	9	(231)	(114)	(42)	(488)
<b>Proposed Costs</b>	<b>\$43</b>	<b>\$60</b>	<b>\$24</b>	<b>\$(212)</b>	<b>\$(5,633)</b>	<b>\$541</b>	<b>\$1,027</b>	<b>\$1,448</b>	<b>\$(42)</b>	<b>\$1,162</b>

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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 Depreciation	\$19,238	\$90,939	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	2,224	741	0	0	0	0	0	0	0	0
3 0101 Non Departmental	2,120	1,487	0	192	0	2	18	49	0	0
4 0281 Employee Benefits	366	254	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	11,212	7,125	0	928	0	9	86	237	0	0
7 0041 Personnel/Risk	4,973	3,453	0	0	0	0	0	0	0	0
8 0061 Auditor-Controller	12,912	9,377	45	313	11	136	152	162	28	38
9 0141 County Counsel	4,678	2,520	0	0	0	0	0	0	0	0
10 0221 DPW- Buildings & Grounds	24,345	6,765	0	0	0	0	0	0	0	0
11 0311 Data Processing	3,291	2,303	0	230	0	2	21	59	0	0
<b>Total Current Allocations</b>	<b>85,358</b>	<b>124,965</b>	<b>46</b>	<b>1,664</b>	<b>11</b>	<b>150</b>	<b>278</b>	<b>508</b>	<b>28</b>	<b>38</b>
Less: Prior Year Allocations	77,396	53,258	256	1,265	57	700	184	186	78	108
Carry-Forward	7,962	71,708	(210)	399	(46)	(551)	93	322	(51)	(70)
<b>Proposed Costs</b>	<b>\$93,320</b>	<b>\$196,673</b>	<b>\$(164)</b>	<b>\$2,063</b>	<b>\$(35)</b>	<b>\$(401)</b>	<b>\$371</b>	<b>\$830</b>	<b>\$(23)</b>	<b>\$(32)</b>

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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 Depreciation	\$0	\$0	\$0	\$2,353	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	1,483	0	0	0	0	0	0
3 0101 Non Departmental	0	3	0	3,912	102	0	52	52	0	1
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	9	2,905	0	18,842	486	0	420	253	0	6
7 0041 Personnel/Risk	0	0	0	0	0	0	0	0	0	0
8 0061 Auditor-Controller	105	319	0	8,819	320	205	306	91	41	168
9 0141 County Counsel	0	0	0	0	0	0	0	0	0	0
10 0221 DPW- Buildings & Grounds	0	0	0	6,163	0	0	0	0	0	0
11 0311 Data Processing	0	4	0	4,681	122	0	63	63	0	1
<b>Total Current Allocations</b>	114	3,231	0	46,253	1,029	205	840	459	41	176
Less: Prior Year Allocations	1,308	0	36	48,511	184	293	4,756	518	0	781
Carry-Forward	(1,194)	0	(36)	(2,257)	845	(88)	(3,916)	(59)	0	(604)
<b>Proposed Costs</b>	<b>\$(1,080)</b>	<b>\$3,231</b>	<b>\$(36)</b>	<b>\$43,996</b>	<b>\$1,875</b>	<b>\$117</b>	<b>\$(3,076)</b>	<b>\$400</b>	<b>\$41</b>	<b>\$(428)</b>

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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 Calmmett	182-0543 NTF-Federal	182-0544 2015 JAG - Prevention & Education	183-1751 Fair	368-0681 Planning
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	741	0	0	0	0	0	0	106	0	0
3 0101 Non Departmental	1,212	0	(0)	1	0	0	0	182	14	0
4 0281 Employee Benefits	0	0	0	0	0	0	0	20	61	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	6,181	0	(0)	4	0	0	0	873	80	0
7 0041 Personnel/Risk	0	0	0	0	0	0	0	276	829	0
8 0061 Auditor-Controller	15,432	2	62	19	11	93	0	1,252	1,583	1,036
9 0141 County Counsel	7,202	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	1,450	0	(0)	1	0	0	0	260	142	0
<b>Total Current Allocations</b>	<b>32,218</b>	<b>2</b>	<b>62</b>	<b>25</b>	<b>11</b>	<b>93</b>	<b>0</b>	<b>2,970</b>	<b>2,708</b>	<b>1,037</b>
Less: Prior Year Allocations	23,759	237	1,782	78	166	121	62	0	1,913	1,999
Carry-Forward	8,459	(235)	(1,721)	(52)	(155)	(27)	(62)	0	796	(962)
<b>Proposed Costs</b>	<b>\$40,677</b>	<b>\$(233)</b>	<b>\$(1,659)</b>	<b>\$(27)</b>	<b>\$(145)</b>	<b>\$66</b>	<b>\$(62)</b>	<b>\$2,970</b>	<b>\$3,504</b>	<b>\$75</b>

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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 Depreciation	\$4,346	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	1,041	1,800	0	0	0	0	0	0	0	0
3 0101 Non Departmental	0	1,586	9	124	70	856	0	0	1,086	90
4 0281 Employee Benefits	0	224	0	0	0	0	0	0	202	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	0	8,120	43	609	1,971	9,433	0	0	15,550	941
7 0041 Personnel/Risk	0	3,039	0	0	0	0	0	0	2,749	0
8 0061 Auditor-Controller	2,220	10,464	288	407	1,244	3,458	110	46	(23,883)	255
9 0141 County Counsel	0	233	0	0	1,260	902	0	0	12,443	0
10 0221 DPW- Buildings & Grounds	42,537	8,665	0	0	0	0	0	0	0	0
11 0311 Data Processing	0	2,358	10	148	83	2,047	0	0	3,014	108
<b>Total Current Allocations</b>	<b>50,145</b>	<b>36,488</b>	<b>350</b>	<b>1,287</b>	<b>4,628</b>	<b>16,695</b>	<b>110</b>	<b>46</b>	<b>11,161</b>	<b>1,394</b>
Less: Prior Year Allocations	169,528	25,546	377	763	1,710	13,727	479	139	(4,346)	849
Carry-Forward	(119,384)	10,942	(27)	524	2,919	2,968	(369)	(93)	15,507	545
<b>Proposed Costs</b>	<b>\$(69,239)</b>	<b>\$47,430</b>	<b>\$322</b>	<b>\$1,811</b>	<b>\$7,547</b>	<b>\$19,663</b>	<b>\$(259)</b>	<b>\$(47)</b>	<b>\$26,668</b>	<b>\$1,938</b>



