



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Plumas
Quincy, California**

**Date: October 6, 2017
Filing Ref: PLU18**

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.

**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
2. Information Technology
3. Risk Management / WC & GL (ISF)
4. Unemployment Reserve (ISF)
5. OPEB (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 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: None.

SECTION IV: ACCEPTANCE

COUNTY OF PLUMAS

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Roberta M. Allen

**Jim Reisinger, Manager
Local Government Policy and Reporting
Local Govt Programs and Services Division**

Name
Auditor/Controller

Title

10-4-2017

10-12-2017

Date

Date

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

cc: State and Federal Agencies

Attachment

10.03.2017

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

FY16 for use in FY18

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 Depreciation	\$2,541	\$0	\$0	\$8,683	\$1,734	\$10,882	\$0	\$0	\$0	\$0
2 Equipment Depreciation	204	0	0	179	0	0	0	0	0	0
3 20030 CAO	120	26	0	169	54	53	0	2	1	28
4 20035 Human Resources	6,038	0	0	8,959	2,546	2,915	0	0	0	0
5 20020 General Services	1,102	36	0	302	229	233	3	154	77	54
6 20080 County Counsel	99,600	0	0	3,756	4,812	2,198	0	1,413	0	1,439
7 20040 Auditor	7,433	163	1	6,226	2,973	2,523	16	3,314	214	967
8 20050 Treasurer/Tax Collector	273	15	0	264	208	175	2	739	6	206
9 20120 Facility Services	12,250	0	0	12,094	10,576	18,588	0	0	2,266	0
10 20220 Information Technology	4,558	0	0	116,327	29,365	6,115	0	0	0	0
11 20469 Records Managment	2,650	0	0	34,653	1,326	19,476	0	0	0	0
12 Property Insurance	247	0	0	860	169	1,077	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	137,017	241	1	192,470	53,992	64,236	22	5,622	2,564	2,695
Less: Prior Year Allocations	140,233	343	1	214,036	60,780	44,904	22	6,154	897	1,593
Carry-Forward	(3,216)	(102)	0	(21,566)	(6,789)	19,333	(0)	(532)	1,667	1,102
Proposed Costs	\$133,800	\$138	\$2	\$170,904	\$47,203	\$83,569	\$22	\$5,090	\$4,231	\$3,798

**Plumas County
2 CFR Part 200 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 Depreciation	\$0	\$44,754	\$0	\$0	\$292	\$0	\$1,923	\$11,237	\$45,903	\$2,556
2 Equipment Depreciation	0	3,649	0	0	487	0	10,622	0	1,464	0
3 20030 CAO	0	287	13	5	22	0	87	116	43	26
4 20035 Human Resources	0	15,863	204	0	1,072	0	4,017	5,679	2,034	1,419
5 20020 General Services	9	780	337	38	154	31	312	373	364	98
6 20080 County Counsel	0	20,005	0	0	128	0	401	2,585	3,467	7,870
7 20040 Auditor	22	9,847	2,603	433	2,150	559	4,310	6,113	3,882	1,683
8 20050 Treasurer/Tax Collector	0	525	385	85	210	121	314	510	421	33
9 20120 Facility Services	0	38,706	0	0	1,681	0	4,862	14,859	15,731	2,896
10 20220 Information Technology	0	39,374	0	0	3,085	0	6,295	28,621	7,807	5,398
11 20469 Records Management	0	0	0	0	572	0	0	27,570	0	0
12 Property Insurance	0	4,471	0	0	28	0	193	1,112	4,568	256
13 Annex Interest	0	39,808	0	0	0	0	0	0	0	3,181
Total Current Allocations	31	218,069	3,542	560	9,881	712	33,335	98,774	85,683	25,415
Less: Prior Year Allocations	201	229,910	1,751	1,361	9,044	825	20,524	115,758	86,965	29,537
Carry-Forward	(170)	(11,841)	1,791	(801)	837	(112)	12,811	(16,983)	(1,282)	(4,122)
Proposed Costs	\$(140)	\$206,228	\$5,333	\$(240)	\$10,719	\$600	\$46,147	\$81,791	\$84,401	\$21,294

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

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 Depreciation	\$0	\$0	\$0	\$2,274	\$0	\$10,359	\$2,025	\$22,741	\$0	\$0
2 Equipment Depreciation	0	0	0	676	5,570	0	1,100	2,541	0	0
3 20030 CAO	8	12	0	58	19	62	23	131	0	0
4 20035 Human Resources	403	807	0	2,995	598	2,857	1,149	6,650	0	0
5 20020 General Services	69	31	13	613	159	276	129	477	52	79
6 20080 County Counsel	0	1,965	59	1,480	3,428	32,623	0	1,417	0	0
7 20040 Auditor	709	305	79	3,835	2,003	3,584	1,439	5,266	128	592
8 20050 Treasurer/Tax Collector	17	8	12	171	187	219	108	316	0	100
9 20120 Facility Services	0	0	0	11,266	145	13,566	2,651	28,751	0	0
10 20220 Information Technology	0	0	0	54,540	263	10,182	19,642	13,311	0	0
11 20469 Records Managment	0	0	0	1,211	0	0	0	31,870	0	0
12 Property Insurance	0	0	0	221	0	1,025	200	2,268	0	0
13 Annex Interest	0	0	0	0	0	0	0	27,510	0	0
Total Current Allocations	1,206	3,127	163	79,339	12,370	74,754	28,466	143,248	180	771
Less: Prior Year Allocations	1,344	4,799	0	86,085	4,496	73,997	28,581	198,314	93	1
Carry-Forward	(138)	(1,672)	0	(6,746)	7,874	757	(115)	(55,066)	87	770
Proposed Costs	\$1,068	\$1,456	\$163	\$72,594	\$20,244	\$75,511	\$28,351	\$88,182	\$267	\$1,541

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

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 Depreciation	\$4,026	\$0	\$27,367	\$0	\$0	\$831	\$0	\$0	\$3,848	\$4,621
2 Equipment Depreciation	0	3,511	0	0	0	0	0	0	159	0
3 20030 CAO	0	49	91	37	0	20	0	0	23	21
4 20035 Human Resources	0	2,778	4,623	1,852	0	966	0	0	992	1,057
5 20020 General Services	0	189	368	176	9	150	0	10	166	122
6 20080 County Counsel	0	1,486	3,154	0	0	1,112	3,826	0	0	853
7 20040 Auditor	1	3,026	6,006	2,674	23	2,146	0	71	2,426	1,542
8 20050 Treasurer/Tax Collector	0	342	566	319	0	267	0	12	302	2
9 20120 Facility Services	0	0	50,309	0	0	2,246	0	0	127,755	29,419
10 20220 Information Technology	0	3,724	8,048	0	0	6,722	0	0	0	0
11 20469 Records Management	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	401	0	2,723	0	0	84	0	0	383	460
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	4,428	15,106	103,256	5,058	32	14,544	3,826	92	136,056	38,097
Less: Prior Year Allocations	10,753	7,028	109,495	4,938	1,400	16,166	4,462	196	70,898	28,970
Carry-Forward	(6,325)	8,078	(6,239)	119	(1,368)	(1,621)	(636)	(104)	65,158	9,127
Proposed Costs	\$(1,897)	\$23,183	\$97,017	\$5,177	\$(1,336)	\$12,923	\$3,190	\$(12)	\$201,214	\$47,224

10.03.2017

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

FY16 for use in FY18

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 Depreciation	\$4,058	\$4,083	\$15,901	\$5,765	\$19,822	\$0	\$0	\$5,904	\$0	\$0
2 Equipment Depreciation	0	0	0	0	136	0	0	5,628	0	0
3 20030 CAO	1	2	3	2	1	0	0	196	0	0
4 20035 Human Resources	0	10	19	16	0	0	0	8,770	0	0
5 20020 General Services	35	70	96	60	29	3	7	774	9	0
6 20080 County Counsel	0	0	0	0	0	0	0	1,832	0	0
7 20040 Auditor	567	1,031	1,312	803	416	8	18	7,912	22	1
8 20050 Treasurer/Tax Collector	121	148	183	119	87	0	0	573	0	0
9 20120 Facility Services	9,409	7,633	10,144	8,733	7,645	0	0	28,852	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	9,887	0	0
11 20469 Records Management	0	0	0	0	0	0	0	5,364	0	0
12 Property Insurance	404	406	1,582	574	1,973	0	0	574	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	14,595	13,383	29,239	16,072	30,108	11	25	76,267	31	1
Less: Prior Year Allocations	24,134	14,902	24,201	19,098	34,131	24	20	87,401	63	1
Carry-Forward	(9,539)	(1,519)	5,039	(3,027)	(4,023)	(14)	5	(11,135)	(33)	0
Proposed Costs	\$5,056	\$11,864	\$34,278	\$13,045	\$26,085	\$(3)	\$30	\$65,132	\$(2)	\$2

10.03.2017

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

FY16 for use in FY18

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 Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	9,588	0	0	0
3 20030 CAO	0	0	0	84	0	0	37	0	0	0
4 20035 Human Resources	0	0	0	4,012	0	0	645	0	0	0
5 20020 General Services	3	5	4	296	8	8	774	12	3	3
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	9	11	9	4,459	28	19	10,757	28	7	8
8 20050 Treasurer/Tax Collector	0	0	0	598	2	0	1,891	0	0	0
9 20120 Facility Services	0	0	0	0	0	0	1,301	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	1,707	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	12	16	13	9,450	38	27	26,701	40	9	11
Less: Prior Year Allocations	9	12	12	5,295	110	21	19,469	13	11	13
Carry-Forward	3	4	2	4,155	(72)	5	7,232	27	(2)	(2)
Proposed Costs	\$15	\$20	\$15	\$13,605	\$(34)	\$32	\$33,933	\$67	\$8	\$9

10.03.2017

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY16 for use in FY18

Summary Schedule

Department	20740 Super Rec Fds Dist 4	20750 Super Rec Fds Dist 5	70329 SO - Buffer	70330 Sheriff	70370 Baliff	70380 Jails	70387 Court Security	70388 Jail - SB 678	20521 Road Dept	20522 Road Conting
1 Building Depreciation	\$0	\$0	\$0	\$20,425	\$0	\$73,858	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	9,809	10,831	0	333	0	0	0	0
3 20030 CAO	0	0	0	936	0	342	71	24	1,585	0
4 20035 Human Resources	0	0	0	43,766	0	15,491	3,575	1,214	56,037	0
5 20020 General Services	3	3	2	2,535	7	658	186	87	3,155	1
6 20080 County Counsel	0	0	0	39,742	0	21,513	0	0	16,753	0
7 20040 Auditor	7	8	4	51,287	17	15,188	2,433	997	66,195	3
8 20050 Treasurer/Tax Collector	0	0	0	1,874	0	1,052	85	2	7,308	0
9 20120 Facility Services	0	0	0	38,847	0	94,677	0	0	0	0
10 20220 Information Technology	0	0	0	18,131	0	4,612	0	0	1,212	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	1,976	0	7,350	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	9	11	9,814	230,351	24	235,075	6,350	2,323	152,244	4
Less: Prior Year Allocations	11	13	5	213,589	17	177,758	4,427	3,077	146,010	3
Carry-Forward	(2)	(2)	9,809	16,762	7	57,317	1,922	(754)	6,233	1
Proposed Costs	\$8	\$9	\$19,623	\$247,112	\$31	\$292,392	\$8,272	\$1,570	\$158,477	\$5

10.03.2017

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

FY16 for use in FY18

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	70593 SS- Realignment	70569 Mental Health - AB109
1 Building Depreciation	\$0	\$0	\$1,000	\$0	\$0	\$76,989	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	1	1	63	0	6	802	24	329	0	45
4 20035 Human Resources	12	0	2,189	0	0	37,636	0	0	0	2,698
5 20020 General Services	147	150	643	2	64	2,067	28	694	31	156
6 20080 County Counsel	0	424	1,084	0	0	35,490	0	0	0	0
7 20040 Auditor	934	439	6,584	6	290	29,953	182	2,685	78	1,625
8 20050 Treasurer/Tax Collector	98	17	725	0	33	3,079	25	200	0	33
9 20120 Facility Services	0	0	2,528	0	0	89,276	0	0	0	0
10 20220 Information Technology	0	0	6,929	0	0	17,217	0	0	0	0
11 20469 Records Management	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	101	0	0	7,704	0	0	0	0
13 Annex Interest	0	0	0	0	0	95,819	0	0	0	0
Total Current Allocations	1,193	1,030	21,844	8	392	396,032	260	3,907	109	4,558
Less: Prior Year Allocations	1,493	1,092	21,331	6	277	411,799	128	2,853	65	3,830
Carry-Forward	(300)	(62)	513	2	115	(15,767)	132	1,054	44	728
Proposed Costs	\$893	\$968	\$22,358	\$10	\$507	\$380,266	\$392	\$4,961	\$153	\$5,286

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

Summary Schedule

Department	70570 Mental Health	70571 Mental Health MHA	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	70559 Fed Aid Title III (Hlth)
1 Building Depreciation	\$38,537	\$0	\$0	\$0	\$0	\$0	\$0	\$3,743	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	477	558	42	17	28	35	8	136	15	29
4 20035 Human Resources	21,180	28,204	935	1,085	1,534	1,777	493	6,960	851	637
5 20020 General Services	1,457	1,177	107	27	196	413	102	612	130	198
6 20080 County Counsel	28,632	0	0	0	0	0	0	0	0	0
7 20040 Auditor	18,645	16,353	1,256	335	1,870	3,849	907	7,180	1,169	3,036
8 20050 Treasurer/Tax Collector	2,038	1,406	69	0	140	444	19	785	15	483
9 20120 Facility Services	61,097	0	0	0	0	0	0	21,464	0	0
10 20220 Information Technology	1,826	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	3,838	0	0	0	0	0	0	372	0	0
13 Annex Interest	46,091	0	0	0	0	0	0	0	0	0
Total Current Allocations	223,817	47,699	2,410	1,463	3,769	6,518	1,530	41,252	2,180	4,383
Less: Prior Year Allocations	227,896	14,721	4,522	2,422	3,426	7,000	2,509	51,238	4,651	4,431
Carry-Forward	(4,079)	32,978	(2,112)	(959)	343	(482)	(980)	(9,986)	(2,471)	(49)
Proposed Costs	\$219,738	\$80,677	\$298	\$504	\$4,112	\$6,037	\$550	\$31,266	\$(292)	\$4,334

10.03.2017

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

FY16 for use in FY18

Summary Schedule

Department	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	70630 Drug Court (A&D)
1 Building Depreciation	\$86,452	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	545	3	25	22	0	0	0	106	0	10
4 20035 Human Resources	23,096	0	1,107	1,046	0	0	0	5,829	0	38
5 20020 General Services	2,352	48	155	144	1	3	45	484	1	116
6 20080 County Counsel	12,475	0	0	0	0	0	0	0	0	0
7 20040 Auditor	24,205	158	2,199	2,014	3	8	127	4,264	3	1,429
8 20050 Treasurer/Tax Collector	2,719	10	275	250	0	0	4	112	0	187
9 20120 Facility Services	108,343	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	35,880	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	8,651	0	0	0	0	0	0	0	0	0
13 Annex Interest	107,598	0	0	0	0	0	0	0	0	0
Total Current Allocations	412,316	219	3,762	3,477	4	11	176	10,795	4	1,781
Less: Prior Year Allocations	435,830	169	3,452	3,487	3	8	364	8,461	3	143
Carry-Forward	(23,514)	49	310	(11)	1	3	(187)	2,334	1	1,638
Proposed Costs	\$388,802	\$268	\$4,071	\$3,466	\$5	\$14	\$(11)	\$13,130	\$5	\$3,419

Plumas County
2 CFR Part 200 Cost Allocation Plan

Summary Schedule

Department	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	70345 Homeland Sec-OES
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	0	0	24	0	0	0	2	0	4
4 20035 Human Resources	0	0	0	161	0	0	0	35	0	0
5 20020 General Services	5	79	10	183	9	7	6	58	9	19
6 20080 County Counsel	2,873	0	0	0	0	0	0	0	0	0
7 20040 Auditor	13	235	26	2,600	45	33	15	506	22	111
8 20050 Treasurer/Tax Collector	0	10	0	483	6	4	0	87	0	15
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	2,892	324	36	3,449	60	44	21	687	31	150
Less: Prior Year Allocations	4,069	578	147	4,495	26	16	245	1,568	425	45
Carry-Forward	(1,177)	(253)	(111)	(1,046)	34	28	(223)	(881)	(395)	104
Proposed Costs	\$1,715	\$71	\$(75)	\$2,404	\$94	\$71	\$(202)	\$(193)	\$(364)	\$254

10.03.2017

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

FY16 for use in FY18

Summary Schedule

Department	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	22911 Inmate Welfare
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	4	12	0	1	0	81	5	11	0	4
4 20035 Human Resources	14	348	0	0	0	3,951	202	552	0	0
5 20020 General Services	13	96	14	21	13	282	66	130	4	292
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	89	1,962	57	344	94	3,972	496	1,236	9	2,625
8 20050 Treasurer/Tax Collector	13	208	6	73	15	402	83	0	0	479
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	134	2,626	77	439	123	8,688	851	1,929	13	3,400
Less: Prior Year Allocations	232	2,391	1,066	418	84	8,171	873	2,063	196	3,276
Carry-Forward	(98)	235	(989)	21	38	516	(22)	(134)	(182)	125
Proposed Costs	\$37	\$2,862	\$(913)	\$460	\$161	\$9,204	\$829	\$1,794	\$(169)	\$3,525

10.03.2017

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

FY16 for use in FY18

Summary Schedule

Department	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)	20403 Prob OTRAP	20407 Prob Court Drug Grant	20401 Prob Evid Based Supr
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	1	0	0	0	0	156	0	0	0	0
4 20035 Human Resources	0	0	0	0	0	8,040	0	0	0	0
5 20020 General Services	46	0	1	1	1	595	15	6	20	5
6 20080 County Counsel	0	0	0	0	0	886	0	0	0	0
7 20040 Auditor	237	1	2	2	2	7,289	37	14	162	13
8 20050 Treasurer/Tax Collector	31	0	0	0	0	385	0	0	25	0
9 20120 Facility Services	0	0	0	0	0	4,991	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	315	1	3	3	3	22,341	52	20	208	19
Less: Prior Year Allocations	433	10	2	2	2	28,991	42	58	1,141	56
Carry-Forward	(118)	(8)	1	1	1	(6,649)	10	(38)	(933)	(37)
Proposed Costs	\$197	\$(7)	\$3	\$3	\$3	\$15,692	\$62	\$(18)	\$(725)	\$(19)

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

Summary Schedule

Department	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	22281 Recorders Micro	22411 Recorders Modern
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	22	0	0	0	1	0	0	0	3
4 20035 Human Resources	0	990	0	0	0	0	0	0	0	104
5 20020 General Services	24	188	1	18	18	17	90	112	130	257
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	99	2,601	3	45	90	102	222	278	322	1,572
8 20050 Treasurer/Tax Collector	4	252	0	0	12	15	0	0	0	10
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	127	4,053	4	63	120	135	312	390	453	1,946
Less: Prior Year Allocations	642	3,375	3	54	44	249	244	300	321	2,096
Carry-Forward	(515)	678	1	9	76	(114)	67	90	131	(150)
Proposed Costs	\$(388)	\$4,732	\$5	\$71	\$196	\$21	\$379	\$480	\$584	\$1,796

10.03.2017

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

FY16 for use in FY18

Summary Schedule

Department	20424 Animal Control	20413 Domestic Viol Assist	20559 HAVA Elections	20055 PCCDC CDBG Grant	20057 PCCDC PILT	20900 Criminal Lab Penalty	20272 QLG Litigation	20293 Crim Justice Const	20140 Capital Improvement s	20139 Cap Proj Animal Shltr
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	0	0	36	0	0	0	7	0	0
4 20035 Human Resources	0	0	0	0	0	0	0	0	0	0
5 20020 General Services	21	59	14	7	13	19	4	64	40	2
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	53	146	42	83	32	47	10	269	115	5
8 20050 Treasurer/Tax Collector	0	0	2	12	0	0	0	27	4	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 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	75	205	58	138	45	67	15	368	159	7
Less: Prior Year Allocations	80	267	27	0	8	48	11	89	288	5
Carry-Forward	(5)	(62)	31	0	38	19	4	278	(129)	2
Proposed Costs	\$69	\$143	\$88	\$138	\$83	\$85	\$19	\$646	\$31	\$9

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

Summary Schedule

Department	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	40040 Insurance IGS	40025 Workers Comp IGS
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$759	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	0	17	58	0	167	2	8	0	122
4 20035 Human Resources	0	0	4	2,036	0	9,857	0	0	0	0
5 20020 General Services	5	5	245	668	36	506	44	28	14	35
6 20080 County Counsel	0	0	0	4,116	0	0	0	0	0	0
7 20040 Auditor	12	11	1,459	5,295	128	5,494	193	111	34	237
8 20050 Treasurer/Tax Collector	0	0	185	577	10	246	21	10	0	21
9 20120 Facility Services	0	0	0	0	0	860	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	76	0	0	0	0
13 Annex Interest	0	0	0	0	0	945	0	0	0	0
Total Current Allocations	17	16	1,910	12,750	174	18,910	260	157	48	415
Less: Prior Year Allocations	12	12	1,902	14,339	280	15,282	70	161	16	357
Carry-Forward	5	4	8	(1,589)	(106)	3,628	190	(4)	32	58
Proposed Costs	\$22	\$20	\$1,917	\$11,161	\$69	\$22,538	\$450	\$153	\$80	\$474

10.03.2017

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

FY16 for use in FY18

Summary Schedule

Department	40059 OPEB ISF Fund	40169 Dental Self-Funded	26010 Air Pollution	26020 Crescent Mills Light	26040 Quincy Light	26080 Beckwrth CSA	26100 PC Flood Control	26103 Flood Control	26180 CSA #1 Ambulance	26013 Monterey Forum
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	15	0	0	0	0	0	0	0	0	0
4 20035 Human Resources	0	0	0	0	0	56	5	0	0	0
5 20020 General Services	9	7	13	36	59	115	108	144	41	24
6 20080 County Counsel	0	0	0	0	0	472	3,587	0	0	0
7 20040 Auditor	30	16	40	98	328	601	450	1,428	133	64
8 20050 Treasurer/Tax Collector	0	0	2	2	46	25	42	256	8	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	263	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	54	23	55	136	433	1,268	4,192	2,090	182	88
Less: Prior Year Allocations	0	12	46	196	447	1,198	26,477	1,208	117	78
Carry-Forward	0	11	9	(60)	(14)	70	(22,285)	882	65	10
Proposed Costs	\$54	\$34	\$64	\$76	\$419	\$1,338	\$(18,093)	\$2,972	\$247	\$98

10.03.2017

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

FY16 for use in FY18

Summary Schedule

Department	26012 PC Water Issues	26201 Walker Ranch CSD	26223 Grizzly Ranch CSD	26850 Chester Cemetery	26860 Crescent Mills Cemetery	26870 Cromberg Cemetery	26880 Greenville Cemetery	26890 Meadow Valley Cemetery	26900 Mohawk Valley Cemetery	26910 Portola Cemetery
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	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	180	0	0	22	20	44	0
5 20020 General Services	4	239	300	238	5	38	188	135	83	223
6 20080 County Counsel	0	586	2,932	0	0	0	204	0	0	0
7 20040 Auditor	10	1,897	3,529	1,990	11	102	1,325	826	411	1,770
8 20050 Treasurer/Tax Collector	0	329	702	231	0	2	158	89	31	229
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	15	3,051	7,463	2,638	16	143	1,896	1,069	568	2,222
Less: Prior Year Allocations	0	2,513	6,109	2,600	12	100	1,618	1,066	300	2,269
Carry-Forward	0	538	1,355	38	4	43	278	3	269	(47)
Proposed Costs	\$15	\$3,590	\$8,818	\$2,676	\$20	\$186	\$2,173	\$1,073	\$837	\$2,175

10.03.2017

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

FY16 for use in FY18

Summary Schedule

Department	26920 Quincy La Porte Cemetery	26930 Taylorsville Cemetery	26520 Prattville Almanor Fire	26530 Beckwourth Fire	26540 Chester Fire	26550 Crescent Mills Fire	26570 Graeagle Fire	26580 Hamilton Branch Fire	26590 La Porte Fire	26600 Meadow Valley Fire
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	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	334	11	0	265	0	30	213	0	0	10
5 20020 General Services	272	118	147	609	7	198	476	370	85	293
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	2,716	676	961	7,063	17	1,744	4,488	3,223	427	2,435
8 20050 Treasurer/Tax Collector	327	58	125	1,158	0	194	612	508	37	327
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	3,649	862	1,233	9,095	24	2,166	5,789	4,101	549	3,066
Less: Prior Year Allocations	3,545	655	730	7,347	17	1,673	4,768	3,024	532	2,706
Carry-Forward	105	207	503	1,748	7	494	1,021	1,077	17	360
Proposed Costs	\$3,754	\$1,069	\$1,736	\$10,843	\$31	\$2,660	\$6,810	\$5,178	\$566	\$3,425

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

Summary Schedule

Department	26610 Peninsula Fire	26620 Quincy Fire	26630 Sierra Valley Fire	26650 Eastern Plumas Rural Fire	22191 Local Transp Plan	22193 PP&M	22430 Transit Assistance	26690 Local Transp Dist	26691 LTF 1/4%	26700 Eastern Plumas Hospital
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	0	0	0	20	6	5	0	0	0
4 20035 Human Resources	2,439	399	0	34	0	0	0	0	0	0
5 20020 General Services	761	688	185	320	175	21	17	97	44	40
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	9,957	10,717	1,413	3,227	918	131	44	394	140	129
8 20050 Treasurer/Tax Collector	1,260	1,834	241	500	119	19	0	15	8	8
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	993	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	14,418	13,638	1,839	4,082	2,226	176	66	507	191	177
Less: Prior Year Allocations	12,076	14,135	2,442	4,064	1,750	66	95	436	283	113
Carry-Forward	2,342	(497)	(603)	18	476	111	(29)	71	(92)	64
Proposed Costs	\$16,760	\$13,142	\$1,236	\$4,100	\$2,703	\$287	\$36	\$579	\$100	\$241

10.03.2017

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

FY16 for use in FY18

Summary Schedule

Department	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	26765 Whitehawk CSD	26790 Gold Mnt CSD	26750 Chester PU Zone A	26770 Quincy Comm Svcs
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	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	302	0	0	0	0	0	0
5 20020 General Services	41	56	41	472	15	16	15	17	38	40
6 20080 County Counsel	0	0	0	174	0	0	115	0	0	0
7 20040 Auditor	109	168	132	6,204	60	62	60	65	124	136
8 20050 Treasurer/Tax Collector	2	8	8	989	6	6	6	6	8	10
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	152	231	131	8,141	81	83	195	87	170	185
Less: Prior Year Allocations	94	116	116	5,722	57	57	55	58	108	108
Carry-Forward	58	115	65	2,419	23	26	140	29	62	77
Proposed Costs	\$210	\$346	\$246	\$10,560	\$104	\$109	\$335	\$116	\$232	\$262

10.03.2017

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY16 for use in FY18

Summary Schedule

Department	27000 Long Valley CSD	26990 Graeagle CSD	26800 Central Park Rec	26810 Ind VIII CSD	26940 Chester Public Utility	26950 Clio Public Utility	26960 Johnsville Public Utility	26970 East Quincy Svcs	26980 Grizzly Lake Resort Imp	26510 Feather River Res Cons Dist
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	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	775	0	0	0	11	0	0	0
5 20020 General Services	193	102	573	51	42	41	154	41	38	83
6 20080 County Counsel	0	1,103	0	0	0	0	0	0	895	0
7 20040 Auditor	1,701	653	6,216	164	135	133	1,143	133	124	724
8 20050 Treasurer/Tax Collector	258	83	954	10	8	8	137	8	8	131
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	2,152	1,941	8,519	225	185	182	1,444	182	1,065	938
Less: Prior Year Allocations	1,087	1,649	7,664	169	117	108	1,522	117	320	809
Carry-Forward	1,065	291	855	56	68	74	(77)	65	746	129
Proposed Costs	\$3,217	\$2,232	\$9,373	\$281	\$253	\$256	\$1,367	\$247	\$1,811	\$1,067

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

Summary Schedule

Department	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	26921 Quincy Cemetery Endow	26922 Clsd Quincy Cem Endow	26851 Chester Cemetery Endow	28080 Meadow Valley Cem Endow
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	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	44	45	0	0	62	0	0	0	0	0
5 20020 General Services	148	380	3	54	332	19	13	2	12	10
6 20080 County Counsel	3,754	0	0	1,386	0	0	0	0	0	0
7 20040 Auditor	1,249	2,817	9	325	2,466	268	31	5	29	26
8 20050 Treasurer/Tax Collector	187	423	0	48	308	56	0	0	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	5,382	3,664	12	1,813	3,167	343	44	7	41	36
Less: Prior Year Allocations	1,381	1,644	9	42	3,584	0	40	0	38	24
Carry-Forward	4,000	2,020	3	1,770	(417)	0	4	0	3	12
Proposed Costs	\$9,382	\$5,685	\$15	\$3,583	\$2,750	\$343	\$48	\$7	\$44	\$48

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

Summary Schedule

Department	28050 Cromb Cem Endow	28060 Portola Cem Endow Prin	28070 Portola Cem Endow	22110 Greenhorn Creek CSD	3XXX Schools	5XXX All Trusts	70276 P.C. Trial Court	20301 Law Library	70558 Public Health - MAA Admin	70562 Child Family Comm
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$22,205	\$1,977	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	0	0	4	0	0	2	0	254	52
4 20035 Human Resources	0	0	0	0	0	0	0	0	0	1,095
5 20020 General Services	8	3	7	45	7,452	9,655	46	18	153	249
6 20080 County Counsel	0	0	0	0	0	0	0	2,435	0	81
7 20040 Auditor	19	8	17	143	18,419	80,071	214	45	912	1,838
8 20050 Treasurer/Tax Collector	0	0	0	8	6	5,534	25	0	100	181
9 20120 Facility Services	0	0	0	0	0	0	94,418	9,419	0	0
10 20220 Information Technology	0	0	0	0	0	0	(373)	0	0	0
11 20469 Records Management	0	0	0	0	0	0	140	0	0	0
12 Property Insurance	0	0	0	0	0	0	2,167	192	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	27	11	24	199	25,877	95,259	118,844	14,086	1,419	3,496
Less: Prior Year Allocations	20	12	9	124	19,245	129,078	151,411	14,434	0	2,965
Carry-Forward	6	(2)	15	75	6,632	(33,818)	(32,567)	(348)	0	531
Proposed Costs	\$33	\$9	\$39	\$274	\$32,509	\$61,441	\$86,277	\$13,738	\$1,419	\$4,026

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

Summary Schedule

Department	70563 1st 5 Sch Readiness	70565 1st 5 Cares	70451 LAFCO	8XXX All Bond Funds	All Other	20445 Bldg & Plng	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$8,291	\$0	\$598,366
2 Equipment Depreciation	0	0	0	0	0	0	66,487
3 20030 CAO	0	0	0	0	0	0	9,328
4 20035 Human Resources	0	0	0	0	0	0	382,020
5 20020 General Services	5	5	159	50	1,029	0	61,910
6 20080 County Counsel	0	0	0	0	9,756	0	392,377
7 20040 Auditor	13	13	1,239	153	7,438	0	629,882
8 20050 Treasurer/Tax Collector	0	0	204	8	1,233	0	58,849
9 20120 Facility Services	0	0	0	0	234,706	0	1,234,962
10 20220 Information Technology	0	0	0	0	0	0	461,661
11 20469 Records Management	0	0	0	0	0	0	124,832
12 Property Insurance	0	0	0	0	829	0	59,515
13 Annex Interest	0	0	0	0	9,606	0	330,557
Total Current Allocations	19	19	1,602	210	272,887	0	4,410,746
Less: Prior Year Allocations	17	17	1,555	194	247,195	2,453	4,412,379
Carry-Forward	1	1	47	16	25,693	(2,453)	(3,771)
Proposed Costs	\$20	\$20	\$1,649	\$226	\$298,580	\$(2,453)	\$4,406,974