



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Lassen  
Susanville, California**

**Date: March 29, 2019  
Filing Ref: LAS20**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2019-20**. 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. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by 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 the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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. Buildings and 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 cost 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 county departments' costs 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 and 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 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 by 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 Uniform Guidance, 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 fiscal year 2019-20 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

Diana Wemple

**SANDEEP SINGH, Manager  
Local Government Policy Section  
Local Govt Programs & Services Division**

**Name**

**Auditor**

**Title**

**4-4-2019**

**4-9-2019**

**Date**

**Date**

**Negotiated by Joy Lao  
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment: Summary Schedule

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

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	\$700	\$410	\$419	\$3,383	\$0	\$0	\$0	\$4,139
2 Equipment Depreciation	796	431	1,175	596	1,001	4,668	0	0	99	261
3 0101 Non Departmental	514	205	399	179	422	1,196	33	63	152	60
4 0281 Employee Benefits	138	33	91	34	67	265	0	0	28	14
5 0291 Insurance	1,489	527	1,133	497	1,306	4,366	191	0	404	214
6 0031 Administrative Services	31,398	7,761	1,883	1,184	2,332	6,166	180	299	719	465
7 0041 Personnel/Risk	1,633	392	1,078	408	800	3,149	0	0	327	163
8 0061 Auditor-Controller	2,974	1,114	3,777	1,297	2,915	5,536	1,678	61	1,110	939
9 0141 County Counsel	76,610	4,633	1,986	662	2,769	7,115	0	0	1,158	6,949
10 0221 DPW - Buildings & Grounds	15,681	9,723	19,881	11,636	11,882	96,044	0	0	0	3,956
11 0311 Data Processing	620	224	464	8,154	461	1,384	31	59	170	70
<b>Total Current Allocations</b>	<b>133,632</b>	<b>25,385</b>	<b>32,567</b>	<b>25,058</b>	<b>24,375</b>	<b>133,273</b>	<b>2,113</b>	<b>483</b>	<b>4,167</b>	<b>17,231</b>
<b>Less: Prior Year 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>
<b>Carry-Forward</b>	<b>(30,739)</b>	<b>8,012</b>	<b>11,959</b>	<b>(996)</b>	<b>(6,200)</b>	<b>44,952</b>	<b>(391)</b>	<b>(93)</b>	<b>1,181</b>	<b>2,964</b>
<b>Proposed Costs</b>	<b>\$102,893</b>	<b>\$33,397</b>	<b>\$44,525</b>	<b>\$24,062</b>	<b>\$18,175</b>	<b>\$178,225</b>	<b>\$1,722</b>	<b>\$390</b>	<b>\$5,348</b>	<b>\$20,195</b>

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

FY18 for use in FY20

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	\$853	\$0	\$5,873	\$2,984
2 Equipment Depreciation	770	0	2,700	0	397	0	1,259	0	1,290	658
3 0101 Non Departmental	357	25	392	0	632	115	242	379	962	1,230
4 0281 Employee Benefits	62	0	72	0	5,728	0	56	0	175	211
5 0291 Insurance	1,259	0	5,618	1,463	19,756	0	717	1,208	11,392	8,333
6 0031 Administrative Services	1,893	118	1,953	0	4,335	543	1,143	5,902	8,755	5,951
7 0041 Personnel/Risk	742	0	849	0	980	0	663	0	2,074	2,499
8 0061 Auditor-Controller	2,250	5,222	4,902	22	3,703	102	1,618	454	6,918	9,078
9 0141 County Counsel	7,942	4,137	1,324	0	3,490	0	9,191	2,647	11,417	3,378
10 0221 DPW - Buildings & Grounds	15,693	0	0	0	0	0	24,214	0	46,019	23,387
11 0311 Data Processing	396	23	437	0	671	106	283	350	1,072	1,358
<b>Total Current Allocations</b>	<b>31,917</b>	<b>9,525</b>	<b>24,844</b>	<b>1,485</b>	<b>40,156</b>	<b>867</b>	<b>40,239</b>	<b>10,941</b>	<b>95,946</b>	<b>59,068</b>
<b>Less: Prior Year 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>Carry-Forward</b>	<b>(1,051)</b>	<b>3,483</b>	<b>(10,804)</b>	<b>(33,847)</b>	<b>20,273</b>	<b>825</b>	<b>14,205</b>	<b>5,550</b>	<b>7,394</b>	<b>12,009</b>
<b>Proposed Costs</b>	<b>\$30,867</b>	<b>\$13,008</b>	<b>\$14,039</b>	<b>\$(32,362)</b>	<b>\$60,429</b>	<b>\$1,692</b>	<b>\$54,444</b>	<b>\$16,491</b>	<b>\$103,340</b>	<b>\$71,077</b>

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

## Summary Schedule

Department	0921 Vet Svcs	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	108-0438 DA - Child Advocacy Center
1 Building Depreciation	\$815	\$2,133	\$0	\$0	\$0	\$1,798	\$0	\$0	\$3,669	\$719
2 Equipment Depreciation	117	586	0	0	0	1,774	0	0	424	0
3 0101 Non Departmental	178	140	0	673	0	1,135	0	1,440	247	0
4 0281 Employee Benefits	3,235	22	0	0	0	83	0	0	56	0
5 0291 Insurance	647	2,919	0	0	0	0	0	0	0	0
6 0031 Administrative Services	841	660	0	3,177	0	16,645	0	7,292	1,271	1
7 0041 Personnel/Risk	490	261	0	0	0	980	0	0	670	0
8 0061 Auditor-Controller	1,155	1,043	17	403	110	3,948	262	4,636	1,377	56
9 0141 County Counsel	181	0	0	0	0	2,978	0	1,324	0	0
10 0221 DPW - Buildings & Grounds	4,959	16,717	0	0	0	22,197	0	0	3,314	13,198
11 0311 Data Processing	208	152	0	622	0	1,136	0	1,331	287	0
<b>Total Current Allocations</b>	<b>12,826</b>	<b>24,633</b>	<b>17</b>	<b>4,875</b>	<b>110</b>	<b>52,673</b>	<b>262</b>	<b>16,023</b>	<b>11,315</b>	<b>13,975</b>
Less: Prior Year Allocations	13,167	22,324	38	267	302	34,180	136	19,780	8,749	0
Carry-Forward	(341)	2,308	(21)	4,609	(192)	18,493	126	(3,757)	2,566	0
<b>Proposed Costs</b>	<b>\$12,485</b>	<b>\$26,941</b>	<b>\$(4)</b>	<b>\$9,484</b>	<b>\$(82)</b>	<b>\$71,167</b>	<b>\$388</b>	<b>\$12,266</b>	<b>\$13,881</b>	<b>\$13,975</b>

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FY18 for use in FY20

Summary Schedule

Department	110-0651 Public Guardian	110-0721 HHS Admin	110-0731 Health	110-0732 Environment al Health	110-0751 Mental Health	110-0754 HSS Wraparound	110-0771 Alcohol	110-0801 Calif Child Svc	110-0941 HHS - Grants & Loans	111-0520 Boat Patrol
1 Building Depreciation	\$0	\$4,598	\$0	\$0	\$11,667	\$0	\$0	\$0	\$0	\$11,437
2 Equipment Depreciation	694	1,055	2,083	577	3,616	496	1,389	0	298	0
3 0101 Non Departmental	435	1,664	2,306	806	8,059	517	1,225	4	1,668	83
4 0281 Employee Benefits	110	267	432	114	1,266	96	256	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	2,052	15,567	12,305	4,117	38,655	2,441	6,121	18	7,874	396
7 0041 Personnel/Risk	1,307	3,169	5,129	1,356	15,028	1,143	3,038	0	0	0
8 0061 Auditor-Controller	2,986	8,629	25,861	6,025	34,873	2,196	9,060	38	1,790	729
9 0141 County Counsel	12,799	22,348	2,151	1,324	2,813	0	0	0	0	0
10 0221 DPW - Buildings & Grounds	1,099	82,060	183	0	36,277	0	0	0	0	0
11 0311 Data Processing	518	1,818	2,585	865	8,779	579	1,401	3	1,542	76
<b>Total Current Allocations</b>	<b>22,000</b>	<b>141,175</b>	<b>53,036</b>	<b>15,185</b>	<b>161,033</b>	<b>7,469</b>	<b>22,490</b>	<b>63</b>	<b>13,172</b>	<b>12,721</b>
Less: Prior Year Allocations	32,981	115,914	45,755	14,009	154,347	5,019	22,422	173	0	1,249
Carry-Forward	(10,981)	25,260	7,281	1,175	6,686	2,450	69	(110)	0	11,472
<b>Proposed Costs</b>	<b>\$11,019</b>	<b>\$166,435</b>	<b>\$60,318</b>	<b>\$16,360</b>	<b>\$167,720</b>	<b>\$9,918</b>	<b>\$22,559</b>	<b>\$(47)</b>	<b>\$13,172</b>	<b>\$24,193</b>

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FY18 for use in FY20

**Summary Schedule**

Department	112-0941 C.D. Housing	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$4,340	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	5,059	2,543	0	0
3 0101 Non Departmental	0	0	329	0	3	39	5,105	3,332	2,181	63
4 0281 Employee Benefits	41	0	87	0	0	0	792	461	578	14
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	885	0	1,578	0	14	297	26,139	18,045	10,291	295
7 0041 Personnel/Risk	490	0	1,029	0	0	0	9,392	5,472	6,860	163
8 0061 Auditor-Controller	609	0	2,499	0	128	486	26,114	18,937	8,953	345
9 0141 County Counsel	0	0	0	0	0	0	11,252	16,493	0	0
10 0221 DPW - Buildings & Grounds	0	0	0	0	0	0	7,691	0	0	0
11 0311 Data Processing	43	0	395	0	3	36	5,550	3,564	2,623	72
<b>Total Current Allocations</b>	<b>2,069</b>	<b>0</b>	<b>5,916</b>	<b>0</b>	<b>148</b>	<b>858</b>	<b>101,433</b>	<b>68,846</b>	<b>31,485</b>	<b>952</b>
<b>Less: Prior Year Allocations</b>	<b>15,452</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>Carry-Forward</b>	<b>(13,383)</b>	<b>(4)</b>	<b>2,561</b>	<b>(107)</b>	<b>15</b>	<b>732</b>	<b>14,054</b>	<b>(18,163)</b>	<b>2,582</b>	<b>245</b>
<b>Proposed Costs</b>	<b>\$(11,315)</b>	<b>\$(4)</b>	<b>\$8,477</b>	<b>\$(107)</b>	<b>\$163</b>	<b>\$1,590</b>	<b>\$115,487</b>	<b>\$50,683</b>	<b>\$34,067</b>	<b>\$1,197</b>



03.19.2019

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

FY18 for use in FY20

**Summary Schedule**

Department	120-0881 Gen'l Relief	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	1,587	0	0	0	0	0	0	27
3 0101 Non Departmental	399	9,431	6,297	0	187	33	1,087	0	0	146
4 0281 Employee Benefits	0	0	825	0	34	4	220	0	0	43
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	1,881	44,507	40,415	78	891	158	5,130	0	0	1,985
7 0041 Personnel/Risk	0	0	9,788	0	408	49	2,614	0	0	513
8 0061 Auditor-Controller	742	6,292	47,592	611	2,898	477	3,610	42	36	896
9 0141 County Counsel	0	0	5,527	662	0	0	0	0	0	662
10 0221 DPW - Buildings & Grounds	0	0	38,758	0	33,479	0	0	0	0	0
11 0311 Data Processing	368	8,719	6,687	0	209	35	1,236	0	0	276
<b>Total Current Allocations</b>	<b>3,390</b>	<b>68,949</b>	<b>157,476</b>	<b>1,351</b>	<b>38,106</b>	<b>757</b>	<b>13,897</b>	<b>42</b>	<b>36</b>	<b>4,548</b>
<b>Less: Prior Year Allocations</b>	<b>10,359</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>Carry-Forward</b>	<b>(6,968)</b>	<b>(12,515)</b>	<b>(7,668)</b>	<b>(43,119)</b>	<b>33,598</b>	<b>(196)</b>	<b>2,752</b>	<b>(156)</b>	<b>(38)</b>	<b>(15,594)</b>
<b>Proposed Costs</b>	<b>\$(3,578)</b>	<b>\$56,434</b>	<b>\$149,809</b>	<b>\$(41,768)</b>	<b>\$71,704</b>	<b>\$561</b>	<b>\$16,649</b>	<b>\$(114)</b>	<b>\$(3)</b>	<b>\$(11,047)</b>

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

Summary Schedule

Department	130-0371 Public Defender	130-0372 Public Defender Dept	130-0431 District Attorney	130-0437 Homicides	130-0521 Sheriff - Animal Control	130-0522 Sheriff	130-0523 Dispatch	130-0525 Jail	130-0526 Jail Physician	130-0528 Jail Hospital
1 Building Depreciation	\$0	\$20,309	\$18,481	\$0	\$0	\$13,679	\$1,430	\$206,986	\$0	\$0
2 Equipment Depreciation	0	1,091	1,290	0	0	2,633	1,091	2,083	0	0
3 0101 Non Departmental	474	975	1,754	11	238	6,791	1,016	6,652	1,688	8
4 0281 Employee Benefits	0	165	274	0	55	863	223	1,059	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	2,238	4,888	9,195	51	1,143	33,850	4,812	48,319	7,968	246
7 0041 Personnel/Risk	0	1,960	3,251	0	653	10,242	2,646	12,561	0	0
8 0061 Auditor-Controller	3,583	5,090	7,918	78	983	25,699	4,477	29,664	923	114
9 0141 County Counsel	0	2,604	4,861	0	0	22,931	0	9,266	0	0
10 0221 DPW - Buildings & Grounds	0	39,697	37,556	0	0	0	0	0	0	0
11 0311 Data Processing	438	1,075	1,909	10	278	7,184	1,173	7,261	1,561	7
<b>Total Current Allocations</b>	<b>6,733</b>	<b>77,853</b>	<b>86,487</b>	<b>150</b>	<b>3,350</b>	<b>123,872</b>	<b>16,869</b>	<b>323,851</b>	<b>12,140</b>	<b>376</b>
Less: Prior Year Allocations	7,675	27,035	73,624	1,436	0	119,292	14,680	292,799	13,078	722
Carry-Forward	(942)	50,819	12,863	(1,286)	0	4,580	2,189	31,052	(938)	(347)
<b>Proposed Costs</b>	<b>\$5,792</b>	<b>\$128,672</b>	<b>\$99,351</b>	<b>\$(1,137)</b>	<b>\$3,350</b>	<b>\$128,453</b>	<b>\$19,057</b>	<b>\$354,903</b>	<b>\$11,202</b>	<b>\$29</b>

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

## Summary Schedule

Department	130-0540 CCF Equip Depr	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	99	0	0
3 0101 Non Departmental	0	0	191	0	14	120	12	960	113	30
4 0281 Employee Benefits	0	0	0	0	0	14	0	44	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	0	0	902	1	135	566	57	4,629	534	140
7 0041 Personnel/Risk	0	0	0	0	0	163	0	523	0	0
8 0061 Auditor-Controller	0	81	255	113	318	2,098	29	11,215	156	275
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	177	0	13	125	11	934	105	27
<b>Total Current Allocations</b>	<b>0</b>	<b>81</b>	<b>1,525</b>	<b>114</b>	<b>480</b>	<b>3,086</b>	<b>109</b>	<b>18,404</b>	<b>909</b>	<b>472</b>
Less: Prior Year Allocations	101	137	457	165	252	3,001	128	12,842	37	556
Carry-Forward	(101)	(56)	1,068	(51)	227	86	(19)	5,562	872	(85)
<b>Proposed Costs</b>	<b>\$(101)</b>	<b>\$24</b>	<b>\$2,593</b>	<b>\$63</b>	<b>\$707</b>	<b>\$3,172</b>	<b>\$90</b>	<b>\$23,965</b>	<b>\$1,781</b>	<b>\$387</b>

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**Summary Schedule**

Department	138-0551 LRF 2011 - Local Comm Corr	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	142-0023 Title III 2209- 10
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	198	0	0	0	0	0	99	0	99	0
3 0101 Non Departmental	878	0	0	0	0	4	25	69	142	0
4 0281 Employee Benefits	151	0	0	0	0	0	0	24	28	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	4,153	0	0	0	0	17	120	327	671	0
7 0041 Personnel/Risk	1,797	0	0	0	0	0	0	281	327	0
8 0061 Auditor-Controller	3,324	87	126	179	14	39	340	395	1,664	9
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	970	0	0	0	0	3	24	89	160	0
<b>Total Current Allocations</b>	<b>11,472</b>	<b>87</b>	<b>127</b>	<b>179</b>	<b>14</b>	<b>63</b>	<b>609</b>	<b>1,185</b>	<b>3,091</b>	<b>9</b>
<b>Less: Prior Year Allocations</b>	<b>16,015</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>1,650</b>
<b>Carry-Forward</b>	<b>(4,543)</b>	<b>(25)</b>	<b>(17)</b>	<b>(45)</b>	<b>(10)</b>	<b>(188)</b>	<b>76</b>	<b>(74)</b>	<b>1,528</b>	<b>(1,641)</b>
<b>Proposed Costs</b>	<b>\$6,929</b>	<b>\$62</b>	<b>\$109</b>	<b>\$134</b>	<b>\$4</b>	<b>\$(125)</b>	<b>\$685</b>	<b>\$1,111</b>	<b>\$4,619</b>	<b>\$(1,632)</b>

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**Summary Schedule**

Department	145-0561 Probation	145-0562 Juvenile Hall	145-0564 Juvenile Detention	145-0570 Physician Juv Hall	145-0571 Hospital Juv Hall	146-0641 Recorder	147-0641 Recorder	148-0641 Recorder	148-0642 Recorder Projects	149-0641 Recorder
1 Building Depreciation	\$27,661	\$90,940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	2,155	685	0	0	0	0	0	0	0	0
3 0101 Non Departmental	2,535	1,300	(4)	187	0	2	19	41	0	0
4 0281 Employee Benefits	585	275	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	12,925	6,154	(20)	883	0	10	89	194	0	0
7 0041 Personnel/Risk	6,942	3,267	0	0	0	0	0	0	0	0
8 0061 Auditor-Controller	12,910	7,377	10	241	7	149	145	134	7	25
9 0141 County Counsel	11,286	3,309	0	0	0	0	0	0	0	0
10 0221 DPW - Buildings & Grounds	54,705	7,379	0	0	0	0	0	0	0	0
11 0311 Data Processing	2,957	1,491	(4)	173	0	2	17	38	0	0
<b>Total Current Allocations</b>	<b>134,661</b>	<b>122,178</b>	<b>(18)</b>	<b>1,484</b>	<b>7</b>	<b>163</b>	<b>270</b>	<b>407</b>	<b>7</b>	<b>25</b>
Less: Prior Year Allocations	85,358	124,965	46	1,664	11	150	278	508	28	38
Carry-Forward	49,303	(2,787)	(64)	(180)	(4)	13	(7)	(101)	(20)	(14)
<b>Proposed Costs</b>	<b>\$183,963</b>	<b>\$119,392</b>	<b>\$(82)</b>	<b>\$1,304</b>	<b>\$3</b>	<b>\$176</b>	<b>\$263</b>	<b>\$307</b>	<b>\$(13)</b>	<b>\$11</b>

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Department	150-1501 Cap Projects	151-1511 Capital Projects	153-1531 Construction - Jail Facility	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	1,389	0	0	0	0	0	0
3 0101 Non Departmental	82	0	15	3,624	573	491	537	31	465	0
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	386	1,692	71	17,115	2,703	2,316	2,639	146	2,194	0
7 0041 Personnel/Risk	0	0	0	0	0	0	0	0	0	0
8 0061 Auditor-Controller	120	101	145	9,531	417	379	425	36	227	124
9 0141 County Counsel	0	0	0	0	0	0	0	0	0	0
10 0221 DPW - Buildings & Grounds	0	0	0	7,317	0	0	0	0	0	0
11 0311 Data Processing	76	0	14	3,351	529	454	497	29	430	0
<b>Total Current Allocations</b>	<b>663</b>	<b>1,793</b>	<b>244</b>	<b>44,681</b>	<b>4,222</b>	<b>3,639</b>	<b>4,098</b>	<b>242</b>	<b>3,316</b>	<b>124</b>
Less: Prior Year Allocations	114	3,231	0	46,253	1,029	205	840	459	41	176
Carry-Forward	549	(1,438)	0	(1,573)	3,192	3,435	3,257	(217)	3,275	(52)
<b>Proposed Costs</b>	<b>\$1,213</b>	<b>\$354</b>	<b>\$244</b>	<b>\$43,108</b>	<b>\$7,414</b>	<b>\$7,074</b>	<b>\$7,355</b>	<b>\$24</b>	<b>\$6,590</b>	<b>\$72</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 Calmnett	182-0544 2015 JAG - Prevention & Education	183-1751 Fair	185-0540 CCF Equip Deprec	368-0681 Planning
1 Building Depreciation	\$0	\$0	\$0	\$0	\$524	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	694	0	0	0	0	0	298	0	0	0
3 0101 Non Departmental	1,063	0	397	1	0	52	174	138	135	0
4 0281 Employee Benefits	0	0	0	0	0	0	55	83	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	5,640	0	1,873	4	0	273	821	684	857	0
7 0041 Personnel/Risk	0	0	0	0	0	0	653	980	0	0
8 0061 Auditor-Controller	23,128	0	239	16	16	173	1,482	1,458	963	1,387
9 0141 County Counsel	4,333	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	983	0	367	1	0	48	219	214	125	0
<b>Total Current Allocations</b>	<b>35,841</b>	<b>0</b>	<b>2,876</b>	<b>21</b>	<b>540</b>	<b>547</b>	<b>3,701</b>	<b>3,557</b>	<b>2,080</b>	<b>1,387</b>
Less: Prior Year Allocations	32,218	2	62	25	11	93	2,970	2,708	0	1,037
Carry-Forward	3,623	(2)	2,814	(4)	529	454	732	849	0	350
<b>Proposed Costs</b>	<b>\$39,464</b>	<b>\$(2)</b>	<b>\$5,689</b>	<b>\$17</b>	<b>\$1,068</b>	<b>\$1,001</b>	<b>\$4,433</b>	<b>\$4,406</b>	<b>\$2,080</b>	<b>\$1,737</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	573-5731 LCTC Prop 1B	574-5741 Lassen Co Transportatio n
1 Building Depreciation	\$0	\$(1,881)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	1,786	0	0	0	171	0	0	0	0
3 0101 Non Departmental	0	1,323	21	621	108	1,166	227	0	131	537
4 0281 Employee Benefits	0	275	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	0	7,083	99	2,953	3,479	9,910	3,030	0	617	2,535
7 0041 Personnel/Risk	0	3,267	0	0	0	0	0	0	0	0
8 0061 Auditor-Controller	4,439	7,756	280	4,795	1,409	3,770	236	40	118	627
9 0141 County Counsel	0	1,086	0	0	5,626	2,020	0	0	0	0
10 0221 DPW - Buildings & Grounds	0	29,106	0	0	0	0	0	0	0	0
11 0311 Data Processing	0	1,512	19	574	100	1,845	359	0	121	497
<b>Total Current Allocations</b>	<b>4,439</b>	<b>51,313</b>	<b>418</b>	<b>8,944</b>	<b>10,723</b>	<b>18,882</b>	<b>3,852</b>	<b>40</b>	<b>986</b>	<b>4,196</b>
Less: Prior Year Allocations	50,145	36,488	350	1,287	4,628	16,695	110	46	0	0
Carry-Forward	(45,706)	14,825	69	7,657	6,095	2,187	3,742	(6)	0	0
<b>Proposed Costs</b>	<b>\$(41,266)</b>	<b>\$66,137</b>	<b>\$487</b>	<b>\$16,601</b>	<b>\$16,817</b>	<b>\$21,069</b>	<b>\$7,594</b>	<b>\$33</b>	<b>\$986</b>	<b>\$4,196</b>



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Department	585-0241 Solid Waste Fund	588-0943 Westwood Business Park	589-0945 Johnstonville Water System	590-5901 RDA	9997 Schools	9998 Districts	All Other	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$25,532	\$475,686
2 Equipment Depreciation	0	0	0	0	0	0	2,370	56,658
3 0101 Non Departmental	1,343	0	0	0	0	2,171	0	98,440
4 0281 Employee Benefits	296	0	0	0	0	0	0	20,480
5 0291 Insurance	0	0	0	0	0	0	0	63,439
6 0031 Administrative Services	12,204	0	0	0	0	15,168	0	596,687
7 0041 Personnel/Risk	3,512	0	0	0	0	0	0	138,134
8 0061 Auditor-Controller	(29,303)	2	0	0	20,048	50,155	112	507,236
9 0141 County Counsel	1,324	0	0	0	0	4,302	0	298,869
10 0221 DPW - Buildings & Grounds	0	0	0	0	0	0	362,389	1,076,198
11 0311 Data Processing	2,436	0	0	0	0	2,007	0	113,068
<b>Total Current Allocations</b>	<b>(8,188)</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>20,048</b>	<b>73,804</b>	<b>390,403</b>	<b>3,444,895</b>
Less: Prior Year Allocations	11,161	1,394	4	0	18,021	63,545	379,193	3,194,407
Carry-Forward	(19,349)	(1,391)	(4)	0	2,027	10,259	11,209	212,484
<b>Proposed Costs</b>	<b>\$(27,536)</b>	<b>\$(1,389)</b>	<b>\$(4)</b>	<b>\$0</b>	<b>\$22,075</b>	<b>\$84,062</b>	<b>\$401,612</b>	<b>\$3,657,379</b>