



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

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Plumas  
Quincy, California**

**Date: September 30, 2019  
Filing Ref: PLU20**

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
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 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 PLUMAS**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by

Robert M. Allen

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

Name

Auditor-Controller

Title

10-7-2019

10-11-2019

Date

Date

**Negotiated by Kirsten Ford  
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment: Summary Schedule

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

## 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	\$1,008	\$0	\$0	\$7,961	\$688	\$9,977	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	936	0	0	0	0
3 20030 CAO	356	83	0	480	170	178	0	6	7	88
4 20035 Human Resources	6,200	0	0	8,389	2,625	3,359	0	0	0	0
5 20020 General Services	835	341	0	1,102	540	506	2	159	95	390
6 20080 County Counsel	63,697	0	0	4,646	36,835	370	0	772	0	7,278
7 20040 Auditor	2,807	209	1	6,639	3,581	2,538	8	3,756	266	1,758
8 20050 Treasurer/Tax Collector	165	14	0	228	171	181	0	654	2	300
9 20120 Facility Services	12,466	0	0	14,632	10,640	17,447	0	0	0	0
10 20220 Information Technology	4,452	0	0	112,907	28,493	5,978	0	0	0	0
11 20469 Records Managment	0	0	0	35,195	0	13,861	0	0	0	0
12 Property Insurance	225	0	0	793	153	993	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>92,210</b>	<b>647</b>	<b>2</b>	<b>192,972</b>	<b>83,895</b>	<b>56,325</b>	<b>11</b>	<b>5,347</b>	<b>370</b>	<b>9,814</b>
Less: Prior Year Allocations	137,017	241	1	192,470	53,992	64,236	22	5,622	2,564	2,695
Carry-Forward	(44,806)	406	0	502	29,903	(7,911)	(11)	(276)	(2,194)	7,119
<b>Proposed Costs</b>	<b>\$47,404</b>	<b>\$1,054</b>	<b>\$2</b>	<b>\$193,473</b>	<b>\$113,798</b>	<b>\$48,414</b>	<b>\$(1)</b>	<b>\$5,071</b>	<b>\$(1,824)</b>	<b>\$16,932</b>

**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	\$27,525	\$0	\$0	\$116	\$0	\$9,508	\$10,302	\$37,826	\$2,199
2 Equipment Depreciation	0	5,213	0	0	0	0	10,165	5,745	0	0
3 20030 CAO	0	816	77	40	62	2	258	376	120	60
4 20035 Human Resources	0	15,261	1,068	0	1,047	0	4,130	6,659	1,994	1,237
5 20020 General Services	9	1,924	608	229	229	62	765	961	579	99
6 20080 County Counsel	0	15,184	0	0	0	0	4,655	983	4,443	9,425
7 20040 Auditor	32	7,644	4,880	1,634	1,708	1,466	3,635	4,877	4,266	565
8 20050 Treasurer/Tax Collector	0	517	558	267	116	253	279	354	401	43
9 20120 Facility Services	0	48,989	0	0	1,670	0	5,533	18,489	15,300	3,914
10 20220 Information Technology	0	38,453	0	0	3,007	0	6,153	27,867	7,601	5,266
11 20469 Records Management	0	0	0	0	0	0	0	19,709	0	0
12 Property Insurance	0	2,859	0	0	26	0	1,173	1,026	3,991	228
13 Annex Interest	0	19,764	0	0	0	0	0	0	0	1,579
<b>Total Current Allocations</b>	<b>40</b>	<b>184,148</b>	<b>7,192</b>	<b>2,170</b>	<b>7,981</b>	<b>1,783</b>	<b>46,253</b>	<b>97,348</b>	<b>76,519</b>	<b>24,616</b>
Less: Prior Year Allocations	31	218,069	3,542	560	9,881	712	33,335	98,774	85,683	25,415
Carry-Forward	10	(33,920)	3,650	1,610	(1,901)	1,070	12,918	(1,426)	(9,164)	(800)
<b>Proposed Costs</b>	<b>\$50</b>	<b>\$150,228</b>	<b>\$10,841</b>	<b>\$3,780</b>	<b>\$6,080</b>	<b>\$2,853</b>	<b>\$59,171</b>	<b>\$95,922</b>	<b>\$67,356</b>	<b>\$23,816</b>

**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	\$902	\$0	\$9,498	\$1,856	\$19,109	\$0	\$0
2 Equipment Depreciation	0	0	0	676	4,503	0	550	3,631	0	0
3 20030 CAO	25	39	0	173	(0)	229	70	430	0	1
4 20035 Human Resources	421	842	0	3,057	0	3,809	1,191	7,422	0	0
5 20020 General Services	115	82	6	919	12	720	245	1,205	56	82
6 20080 County Counsel	0	16,551	0	3,301	4,776	28,240	0	2,526	0	0
7 20040 Auditor	845	567	70	6,060	48	3,567	2,022	4,650	208	638
8 20050 Treasurer/Tax Collector	27	77	10	208	0	216	102	340	0	71
9 20120 Facility Services	0	0	0	11,509	0	16,845	3,246	38,267	0	0
10 20220 Information Technology	0	0	0	52,942	272	9,927	19,054	13,004	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	32,596	0	0
12 Property Insurance	0	0	0	201	0	946	185	2,009	0	0
13 Annex Interest	0	0	0	0	0	0	0	13,658	0	0
<b>Total Current Allocations</b>	<b>1,434</b>	<b>18,158</b>	<b>85</b>	<b>79,949</b>	<b>9,612</b>	<b>73,998</b>	<b>28,521</b>	<b>138,845</b>	<b>264</b>	<b>792</b>
<b>Less: Prior Year Allocations</b>	<b>1,206</b>	<b>3,127</b>	<b>163</b>	<b>79,339</b>	<b>12,370</b>	<b>74,754</b>	<b>28,466</b>	<b>143,248</b>	<b>180</b>	<b>771</b>
<b>Carry-Forward</b>	<b>228</b>	<b>15,031</b>	<b>(78)</b>	<b>609</b>	<b>(2,758)</b>	<b>(756)</b>	<b>55</b>	<b>(4,403)</b>	<b>84</b>	<b>21</b>
<b>Proposed Costs</b>	<b>\$1,661</b>	<b>\$33,188</b>	<b>\$7</b>	<b>\$80,558</b>	<b>\$6,854</b>	<b>\$73,242</b>	<b>\$28,576</b>	<b>\$134,443</b>	<b>\$348</b>	<b>\$813</b>

**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	\$6,184	\$0	\$27,661	\$0	\$0	\$4,109	\$0	\$0	\$545	\$1,879
2 Equipment Depreciation	0	7,022	0	0	0	4,698	0	0	0	0
3 20030 CAO	0	144	258	99	(0)	55	0	1	67	70
4 20035 Human Resources	0	2,823	4,399	1,862	0	934	0	0	983	1,110
5 20020 General Services	0	348	792	273	9	211	0	18	310	299
6 20080 County Counsel	0	0	13,039	0	0	137	3,529	0	50	366
7 20040 Auditor	1	2,422	5,970	1,623	35	2,118	0	178	3,329	2,397
8 20050 Treasurer/Tax Collector	0	257	674	145	0	220	0	26	416	165
9 20120 Facility Services	0	0	78,042	0	0	10,428	0	0	182,527	34,058
10 20220 Information Technology	0	3,644	7,817	0	0	6,584	0	0	0	0
11 20469 Records Management	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	345	0	2,341	0	0	507	0	0	181	436
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>6,531</b>	<b>16,659</b>	<b>140,992</b>	<b>4,003</b>	<b>44</b>	<b>30,001</b>	<b>3,529</b>	<b>223</b>	<b>188,409</b>	<b>40,779</b>
Less: Prior Year Allocations	4,428	15,106	103,256	5,058	32	14,544	3,826	92	136,056	38,097
Carry-Forward	2,103	1,551	37,736	(1,055)	12	15,456	(297)	131	52,354	2,682
<b>Proposed Costs</b>	<b>\$8,634</b>	<b>\$18,213</b>	<b>\$178,728</b>	<b>\$2,948</b>	<b>\$56</b>	<b>\$45,457</b>	<b>\$3,232</b>	<b>\$354</b>	<b>\$240,763</b>	<b>\$43,461</b>

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

Summary Schedule

Department	20790 Chester Mem Hall	20800 Greenville Townhall	20810 Portola Mem Hall	20820 Quincy Mem Hall	20840 Almanor Rec Ctr	20980 Prov for Conting	20029 Capital Repl	70301 Distr Atty	70302 DA/OCJP ADA	70303 DA Spousal Abuse
1 Building Depreciation	\$201	\$289	\$15,578	\$6,341	\$0	\$0	\$0	\$2,341	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	9,834	0	0
3 20030 CAO	5	5	7	9	2	0	0	576	0	0
4 20035 Human Resources	0	10	11	0	0	0	0	8,703	0	0
5 20020 General Services	55	86	108	80	40	2	7	1,789	8	0
6 20080 County Counsel	0	0	0	0	0	0	0	1,088	0	0
7 20040 Auditor	768	1,221	1,498	965	560	7	26	6,867	30	1
8 20050 Treasurer/Tax Collector	128	147	196	157	88	0	0	579	0	0
9 20120 Facility Services	10,852	2,372	5,100	16,321	16,426	0	0	40,213	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	9,461	0	0
11 20469 Records Management	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	363	350	1,503	495	0	0	0	522	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>12,372</b>	<b>4,481</b>	<b>24,002</b>	<b>24,367</b>	<b>17,117</b>	<b>9</b>	<b>33</b>	<b>81,973</b>	<b>39</b>	<b>2</b>
<b>Less: Prior Year Allocations</b>	<b>14,595</b>	<b>13,383</b>	<b>29,239</b>	<b>16,072</b>	<b>30,108</b>	<b>11</b>	<b>25</b>	<b>76,267</b>	<b>31</b>	<b>1</b>
<b>Carry-Forward</b>	<b>(2,223)</b>	<b>(8,902)</b>	<b>(5,237)</b>	<b>8,295</b>	<b>(12,991)</b>	<b>(2)</b>	<b>8</b>	<b>5,706</b>	<b>8</b>	<b>0</b>
<b>Proposed Costs</b>	<b>\$10,149</b>	<b>\$(4,420)</b>	<b>\$18,765</b>	<b>\$32,662</b>	<b>\$4,126</b>	<b>\$7</b>	<b>\$42</b>	<b>\$87,679</b>	<b>\$47</b>	<b>\$2</b>



09.08.2019

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

FY18 for use in FY20

Summary Schedule

Department	70304 DA Auto & WC Fraud	70305 DA JAG Grant	70306 DA SRVP Grant	70307 DA/SLESF Ch 134	70311 DA Asset Forfeiture	70312 DA- Enviro Settlement	20028 Homicide Trials	20446 Bldg Dev/Impact	20447 Abandoned Veh Abate	20830 Senior Services
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$653
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	9,201
3 20030 CAO	0	0	0	159	0	0	2	0	2	446
4 20035 Human Resources	0	0	0	1,979	0	0	0	0	0	8,025
5 20020 General Services	3	5	4	500	14	12	23	8	34	1,522
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	48
7 20040 Auditor	12	17	14	1,686	62	42	97	28	210	14,666
8 20050 Treasurer/Tax Collector	0	0	0	126	2	0	8	0	24	2,153
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	1,163
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	1,585
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	68
13 Annex Interest	0	0	0	0	0	0	0	0	0	469
<b>Total Current Allocations</b>	<b>16</b>	<b>21</b>	<b>18</b>	<b>4,450</b>	<b>79</b>	<b>54</b>	<b>130</b>	<b>35</b>	<b>271</b>	<b>39,999</b>
Less: Prior Year Allocations	12	16	13	9,450	0	0	38	27	0	26,701
Carry-Forward	4	5	4	(5,000)	0	0	92	9	0	13,298
<b>Proposed Costs</b>	<b>\$20</b>	<b>\$26</b>	<b>\$22</b>	<b>\$(551)</b>	<b>\$79</b>	<b>\$54</b>	<b>\$223</b>	<b>\$44</b>	<b>\$271</b>	<b>\$53,297</b>

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

Summary Schedule

Department	20710 Super	20720 Super	20730 Super	20740 Super	20750 Super	70329 SO -	70330 Sheriff	70370 Baliff	70375	70380 Jails
	Rec Fds Dist 1	Rec Fds Dist 2	Rec Fds Dist 3	Rec Fds Dist 4	Rec Fds Dist 5	Buffer			Communicati ons	
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$22,265	\$0	\$0	\$65,647
2 Equipment Depreciation	0	0	0	0	0	0	31,640	0	0	0
3 20030 CAO	0	0	0	0	0	13	2,871	0	6	1,172
4 20035 Human Resources	0	0	0	0	0	0	45,749	0	0	19,174
5 20020 General Services	3	3	3	3	3	88	7,908	7	35	2,653
6 20080 County Counsel	0	0	0	0	0	0	19,489	0	0	28,033
7 20040 Auditor	11	10	11	10	11	585	21,460	25	187	9,686
8 20050 Treasurer/Tax Collector	0	0	0	0	0	84	1,779	0	27	1,186
9 20120 Facility Services	0	0	0	0	0	0	49,428	0	0	84,918
10 20220 Information Technology	0	0	0	0	0	0	17,867	0	0	4,469
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	1,620	0	0	6,448
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>14</b>	<b>12</b>	<b>14</b>	<b>12</b>	<b>14</b>	<b>771</b>	<b>222,076</b>	<b>32</b>	<b>255</b>	<b>223,387</b>
Less: Prior Year Allocations	40	9	11	9	11	9,814	230,351	24	0	235,075
Carry-Forward	(26)	3	3	3	3	(9,044)	(8,274)	8	0	(11,688)
<b>Proposed Costs</b>	<b>\$(12)</b>	<b>\$15</b>	<b>\$18</b>	<b>\$15</b>	<b>\$18</b>	<b>\$(8,273)</b>	<b>\$213,802</b>	<b>\$39</b>	<b>\$255</b>	<b>\$211,699</b>

09.08.2019

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

FY18 for use in FY20

Summary Schedule

Department	70387 Court Security	70388 Jail - SB 678	20521 Road Dept	20522 Road Conting	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$4,943	\$0	\$0	\$66,254
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	220	110	3,750	0	2	7	209	0	10	2,572
4 20035 Human Resources	3,692	2,027	57,345	0	11	0	2,297	0	0	41,340
5 20020 General Services	662	303	10,156	1	135	227	1,244	2	61	6,676
6 20080 County Counsel	0	0	12,257	0	0	27	1,618	0	0	49,795
7 20040 Auditor	2,385	1,418	48,702	4	1,178	1,248	9,080	8	221	20,844
8 20050 Treasurer/Tax Collector	118	0	7,171	0	100	102	1,000	0	27	2,490
9 20120 Facility Services	0	0	0	0	0	0	2,995	0	0	119,458
10 20220 Information Technology	0	0	11,502	0	0	0	3,280	0	0	16,547
11 20469 Records Management	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	610	0	0	6,881
13 Annex Interest	0	0	0	0	0	0	0	0	0	47,572
<b>Total Current Allocations</b>	<b>7,076</b>	<b>3,858</b>	<b>150,883</b>	<b>5</b>	<b>1,426</b>	<b>1,612</b>	<b>27,276</b>	<b>11</b>	<b>319</b>	<b>380,430</b>
Less: Prior Year Allocations	6,350	2,323	152,244	4	1,193	1,030	21,844	8	392	396,032
Carry-Forward	726	1,534	(1,361)	1	234	582	5,432	3	(73)	(15,602)
<b>Proposed Costs</b>	<b>\$7,803</b>	<b>\$5,392</b>	<b>\$149,522</b>	<b>\$7</b>	<b>\$1,660</b>	<b>\$2,194</b>	<b>\$32,708</b>	<b>\$13</b>	<b>\$246</b>	<b>\$364,828</b>

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

Summary Schedule

Department	70591 Public Authority	70594 Social Svc Asst	70593 SS- Realignment	70569 Mental Health - AB109	70570 Mental Health	70571 Mental Health MSHA	70573 MSHA PEI	70576 MSHA EHR Tech	70579 MSHA- Wrkfrc Ed Train	70575 SAMSHA MH
1 Building Depreciation	\$0	\$0	\$0	\$0	\$32,075	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	57	839	0	13	2,989	1,211	155	1	12	41
4 20035 Human Resources	0	0	0	0	49,279	13,732	0	0	13	387
5 20020 General Services	231	3,648	27	77	6,834	3,951	601	19	91	400
6 20080 County Counsel	0	0	0	0	32,636	8,106	0	0	0	0
7 20040 Auditor	159	2,924	98	112	14,298	13,141	242	63	598	2,540
8 20050 Treasurer/Tax Collector	16	143	0	0	1,656	1,772	20	0	51	189
9 20120 Facility Services	0	0	0	0	67,017	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	1,618	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	3,388	0	0	0	0	0
13 Annex Interest	0	0	0	0	22,883	0	0	0	0	0
<b>Total Current Allocations</b>	<b>463</b>	<b>7,555</b>	<b>125</b>	<b>203</b>	<b>234,672</b>	<b>41,912</b>	<b>1,018</b>	<b>83</b>	<b>766</b>	<b>3,556</b>
Less: Prior Year Allocations	260	3,907	109	4,558	223,817	47,699	2,410	1,463	3,769	6,518
Carry-Forward	203	3,647	16	(4,355)	10,855	(5,787)	(1,392)	(1,380)	(3,002)	(2,963)
<b>Proposed Costs</b>	<b>\$667</b>	<b>\$11,202</b>	<b>\$141</b>	<b>\$(4,152)</b>	<b>\$245,526</b>	<b>\$36,126</b>	<b>\$(374)</b>	<b>\$(1,297)</b>	<b>\$(2,236)</b>	<b>\$593</b>

**Plumas County  
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Summary Schedule

Department	70577 Cal Works MH	70574 Sierra House Bd & Care	70578 Wrap Around Prg	70559 Fed Aid Title III (Hlth)	70560 Health Dept	20621 EMS	70561 Hlth CDC Base	70566 Hlth HPP	70567 Hlth H1N1	70568 Hlth PHER
1 Building Depreciation	\$0	\$1,782	\$0	\$0	\$75,864	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	1	418	3	101	2,101	14	75	60	0	0
4 20035 Human Resources	0	7,732	33	972	31,206	0	1,162	916	0	0
5 20020 General Services	30	1,196	98	456	6,500	99	292	231	1	3
6 20080 County Counsel	0	0	0	0	18,022	0	0	0	0	0
7 20040 Auditor	109	7,769	850	3,046	25,913	220	2,119	1,654	4	11
8 20050 Treasurer/Tax Collector	0	1,035	0	361	2,975	10	230	157	0	0
9 20120 Facility Services	0	26,292	0	0	138,865	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	33,270	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	334	0	0	7,855	0	0	0	0	0
13 Annex Interest	0	0	0	0	53,420	0	0	0	0	0
<b>Total Current Allocations</b>	<b>140</b>	<b>46,558</b>	<b>984</b>	<b>4,936</b>	<b>395,992</b>	<b>343</b>	<b>3,878</b>	<b>3,019</b>	<b>5</b>	<b>14</b>
Less: Prior Year Allocations	1,530	41,252	2,180	4,383	412,316	219	3,762	3,477	4	11
Carry-Forward	(1,390)	5,305	(1,196)	554	(16,324)	125	117	(457)	1	3
<b>Proposed Costs</b>	<b>\$(1,251)</b>	<b>\$51,863</b>	<b>\$(212)</b>	<b>\$5,490</b>	<b>\$379,668</b>	<b>\$468</b>	<b>\$3,995</b>	<b>\$2,562</b>	<b>\$7</b>	<b>\$18</b>

**Plumas County  
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Summary Schedule

Department	20565 Hlth VRIP H&S 10605.3	70580 Alcohol & Drug	70582 Drink/Drive Program	70630 Drug Court (A&D)	70587 A&D Prop 36	20342 Civil Operations	70391 Asset Forfeit Edu	70331 AB443	70338 SCAAP-SO	70339 PSIC Grant
1 Building Depreciation	\$0	\$6,642	\$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	171	0	39	0	0	0	107	0	0
4 20035 Human Resources	0	2,780	0	0	0	0	0	1,100	0	0
5 20020 General Services	35	624	1	213	10	59	27	464	5	7
6 20080 County Counsel	0	221	0	0	0	0	0	0	0	0
7 20040 Auditor	137	2,908	4	1,023	32	311	161	3,338	18	25
8 20050 Treasurer/Tax Collector	2	145	0	151	0	20	14	489	0	0
9 20120 Facility Services	0	12,413	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	3,177	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	690	0	0	0	0	0	0	0	0
13 Annex Interest	0	4,769	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>174</b>	<b>34,538</b>	<b>5</b>	<b>1,425</b>	<b>42</b>	<b>391</b>	<b>202</b>	<b>5,497</b>	<b>23</b>	<b>32</b>
Less: Prior Year Allocations	176	10,795	4	1,781	2,892	324	36	3,449	60	44
Carry-Forward	(2)	23,743	1	(355)	(2,849)	66	166	2,048	(37)	(12)
<b>Proposed Costs</b>	<b>\$172</b>	<b>\$58,281</b>	<b>\$7</b>	<b>\$1,070</b>	<b>\$(2,807)</b>	<b>\$457</b>	<b>\$368</b>	<b>\$7,545</b>	<b>\$(14)</b>	<b>\$20</b>

**Plumas County  
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Summary Schedule

Department	70340 Every 15 Min	70343 CALMNET SO	70344 Homeland Sec-SO	70345 Homeland Sec-OES	70348 DCE/SP	70350 Boat Safety & Enf	70356 SLESF Sheriff	70357 SLESF Portola	70359 SLESF Jail	70362 Sher CCP AB109
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)	7	9	1	11	40	(0)	3	1	316
4 20035 Human Resources	0	14	0	0	0	357	0	0	0	5,069
5 20020 General Services	5	66	48	19	52	232	11	37	13	913
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	21	535	235	146	121	1,442	43	492	50	5,396
8 20050 Treasurer/Tax Collector	0	77	35	18	16	187	0	81	4	676
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
<b>Total Current Allocations</b>	<b>26</b>	<b>699</b>	<b>327</b>	<b>184</b>	<b>199</b>	<b>2,258</b>	<b>53</b>	<b>613</b>	<b>68</b>	<b>12,369</b>
Less: Prior Year Allocations	21	687	31	150	134	2,626	77	439	123	8,688
Carry-Forward	5	11	296	34	65	(368)	(23)	174	(55)	3,682
<b>Proposed Costs</b>	<b>\$31</b>	<b>\$710</b>	<b>\$622</b>	<b>\$219</b>	<b>\$264</b>	<b>\$1,890</b>	<b>\$30</b>	<b>\$787</b>	<b>\$13</b>	<b>\$16,051</b>

09.08.2019

**Plumas County  
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FY18 for use in FY20

Summary Schedule

Department	70384 OHV Grant	70385 OES/ADA Sheriff	70386 ABC Grant	22911 Inmate Welfare	20343 Narcotics	20770 Prop 40 St Rec	20772 Prop 40 Delleker	20774 Prop 40 Almanor	20779 Prop 40 Taylorsville	70280 Child Support
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	26	0	10	1	0	0	0	0	410
4 20035 Human Resources	174	489	0	0	0	0	0	0	0	7,038
5 20020 General Services	106	147	4	325	43	0	1	1	1	1,230
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	800
7 20040 Auditor	479	1,259	14	3,658	254	1	3	3	3	4,975
8 20050 Treasurer/Tax Collector	57	0	0	522	22	0	0	0	0	377
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	11,859
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
<b>Total Current Allocations</b>	<b>831</b>	<b>1,921</b>	<b>18</b>	<b>4,515</b>	<b>320</b>	<b>2</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>26,688</b>
Less: Prior Year Allocations	851	1,929	13	3,400	315	1	3	3	3	22,341
Carry-Forward	(20)	(7)	4	1,115	5	0	1	1	1	4,346
<b>Proposed Costs</b>	<b>\$811</b>	<b>\$1,914</b>	<b>\$22</b>	<b>\$5,630</b>	<b>\$325</b>	<b>\$2</b>	<b>\$4</b>	<b>\$4</b>	<b>\$4</b>	<b>\$31,034</b>



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

Summary Schedule

Department	20237 DNA Penalty (Prop 69)	20403 Prob OTRAP	20407 Prob Court Drug Grant	20401 Prob Evid Based Supr	20402 Prob JJCPA SLESF	20415 Prob Juvenile Just	20014 Lake Davis Settlement	40044 Tobacco Settlement	20018 Taylorsville Sch Preser	20704 PW CA Used Oil
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	1	0	0	60	0	0	0	2
4 20035 Human Resources	0	0	0	0	0	957	0	0	0	0
5 20020 General Services	15	6	20	5	21	307	1	17	12	29
6 20080 County Counsel	0	0	0	0	0	257	0	928	0	0
7 20040 Auditor	54	21	158	19	86	3,639	4	62	62	222
8 20050 Treasurer/Tax Collector	0	0	20	0	2	409	0	0	4	29
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
<b>Total Current Allocations</b>	<b>69</b>	<b>26</b>	<b>199</b>	<b>25</b>	<b>109</b>	<b>5,627</b>	<b>5</b>	<b>1,007</b>	<b>78</b>	<b>282</b>
Less: Prior Year Allocations	52	20	208	19	127	4,053	4	63	120	135
Carry-Forward	17	6	(9)	6	(18)	1,574	1	945	(12)	147
<b>Proposed Costs</b>	<b>\$85</b>	<b>\$33</b>	<b>\$190</b>	<b>\$31</b>	<b>\$92</b>	<b>\$7,201</b>	<b>\$7</b>	<b>\$1,952</b>	<b>\$37</b>	<b>\$429</b>

**Plumas County  
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Summary Schedule

Department	20488 VRIP- Vital Stats	20489 SS Truncation Prog	22281 Recorders Micro	22411 Recorders Modern	20424 Animal Control	20413 Domestic Viol Assist	20559 HAVA Elections	20055 PCCDC CDBG Grant	20057 PCCDC PILT	20900 Criminal Lab Penalty
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	22	0	0	0	45	0	0
4 20035 Human Resources	0	0	0	98	0	0	0	0	0	0
5 20020 General Services	95	61	119	316	36	67	13	172	14	16
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	350	224	436	2,326	440	323	57	71	51	58
8 20050 Treasurer/Tax Collector	0	0	0	12	63	16	2	8	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 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
<b>Total Current Allocations</b>	<b>446</b>	<b>286</b>	<b>555</b>	<b>2,774</b>	<b>539</b>	<b>406</b>	<b>72</b>	<b>296</b>	<b>65</b>	<b>74</b>
<b>Less: Prior Year Allocations</b>	<b>312</b>	<b>390</b>	<b>453</b>	<b>1,946</b>	<b>75</b>	<b>205</b>	<b>58</b>	<b>138</b>	<b>45</b>	<b>67</b>
<b>Carry-Forward</b>	<b>134</b>	<b>(104)</b>	<b>102</b>	<b>827</b>	<b>465</b>	<b>201</b>	<b>14</b>	<b>158</b>	<b>20</b>	<b>7</b>
<b>Proposed Costs</b>	<b>\$580</b>	<b>\$181</b>	<b>\$657</b>	<b>\$3,601</b>	<b>\$1,004</b>	<b>\$607</b>	<b>\$86</b>	<b>\$453</b>	<b>\$85</b>	<b>\$81</b>

**Plumas County  
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Summary Schedule

Department	20272 QLG Litigation	20293 Crim Justice Const	20140 Capital Improvements	20139 Cap Proj Animal Shltr	20137 Courthouse Remodel	20136 Cthse Annex / HHS	20579 SW Plant / Oper	20891 Airports	20892 Airport Cap Imp	20480 Senior Trans
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	10	288	0	0	0	52	181	0	191
4 20035 Human Resources	0	0	0	0	0	0	0	2,133	0	3,158
5 20020 General Services	4	91	1,081	2	5	5	400	1,032	58	774
6 20080 County Counsel	0	0	0	0	0	0	0	2,962	0	0
7 20040 Auditor	15	316	134	7	18	17	1,481	6,047	410	3,872
8 20050 Treasurer/Tax Collector	0	24	0	0	0	0	141	572	39	336
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
<b>Total Current Allocations</b>	<b>19</b>	<b>440</b>	<b>1,502</b>	<b>9</b>	<b>23</b>	<b>21</b>	<b>2,074</b>	<b>12,926</b>	<b>508</b>	<b>8,331</b>
Less: Prior Year Allocations	15	368	159	7	17	16	1,910	12,750	174	18,910
Carry-Forward	5	73	1,343	2	6	5	165	177	333	(10,579)
<b>Proposed Costs</b>	<b>\$24</b>	<b>\$513</b>	<b>\$2,845</b>	<b>\$11</b>	<b>\$28</b>	<b>\$26</b>	<b>\$2,239</b>	<b>\$13,103</b>	<b>\$841</b>	<b>\$(2,248)</b>

**Plumas County  
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Summary Schedule

Department	20481 PC Transit Authority	22122 Unempl Reserve	40040 Insurance IGS	40025 Workers Comp IGS	40059 OPEB ISF Fund	40169 Dental Self-Funded	26010 Air Pollution	26020 Crescent Mills Light	26040 Quincy Light	26080 Beckwrth CSA
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	152	24	0	517	128	0	0	0	0	0
4 20035 Human Resources	0	0	0	0	0	0	0	0	0	52
5 20020 General Services	604	114	14	1,929	478	6	16	42	72	185
6 20080 County Counsel	0	0	0	0	0	0	0	1,583	366	532
7 20040 Auditor	317	142	51	231	43	24	68	186	499	1,336
8 20050 Treasurer/Tax Collector	26	8	0	8	0	0	2	6	47	81
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
<b>Total Current Allocations</b>	<b>1,099</b>	<b>288</b>	<b>65</b>	<b>2,684</b>	<b>649</b>	<b>30</b>	<b>86</b>	<b>1,817</b>	<b>984</b>	<b>2,186</b>
Less: Prior Year Allocations	260	157	48	415	54	23	55	136	433	1,268
Carry-Forward	839	132	17	2,269	595	7	31	1,681	551	918
<b>Proposed Costs</b>	<b>\$1,937</b>	<b>\$420</b>	<b>\$82</b>	<b>\$4,953</b>	<b>\$1,244</b>	<b>\$37</b>	<b>\$116</b>	<b>\$3,498</b>	<b>\$1,535</b>	<b>\$3,103</b>

**Plumas County  
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Summary Schedule

Department	26100 PC Flood Control	26103 Flood Control	26180 CSA #1 Ambulance	26013 Monterey Forum	26012 PC Water Issues	26201 Walker Ranch CSD	26460 Grizzly Ranch CSD	26850 Chester Cemetery	26860 Crescent Mills Cemetery	26870 Cromberg 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	44	0	0	0	0	0	37	169	0	0
5 20020 General Services	90	129	37	12	4	193	74	248	5	37
6 20080 County Counsel	8,283	0	0	0	0	2,874	0	0	0	0
7 20040 Auditor	782	476	166	43	15	2,215	419	2,339	17	157
8 20050 Treasurer/Tax Collector	71	0	6	0	0	302	24	220	0	4
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	272	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
<b>Total Current Allocations</b>	<b>9,270</b>	<b>877</b>	<b>209</b>	<b>55</b>	<b>19</b>	<b>5,583</b>	<b>553</b>	<b>2,976</b>	<b>21</b>	<b>198</b>
<b>Less: Prior Year Allocations</b>	<b>4,192</b>	<b>2,090</b>	<b>182</b>	<b>88</b>	<b>15</b>	<b>3,051</b>	<b>7,463</b>	<b>2,638</b>	<b>16</b>	<b>143</b>
<b>Carry-Forward</b>	<b>5,078</b>	<b>(1,213)</b>	<b>27</b>	<b>(33)</b>	<b>5</b>	<b>2,532</b>	<b>(6,910)</b>	<b>338</b>	<b>5</b>	<b>55</b>
<b>Proposed Costs</b>	<b>\$14,349</b>	<b>\$(337)</b>	<b>\$237</b>	<b>\$21</b>	<b>\$24</b>	<b>\$8,116</b>	<b>\$(6,357)</b>	<b>\$3,315</b>	<b>\$26</b>	<b>\$253</b>

**Plumas County  
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Summary Schedule

Department	26880 Greenville Cemetery	26890 Meadow Valley Cemetery	26900 Mohawk Valley Cemetery	26910 Portola Cemetery	26920 Quincy La Porte Cemetery	26930 Taylorsville Cemetery	26520 Prattville Almanor Fire	26530 Beckwourth Fire	26540 Chester Fire	26550 Crescent Mills Fire
1 Building 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	18	16	42	0	372	12	0	882	0	28
5 20020 General Services	160	139	74	221	305	138	145	575	7	178
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	1,378	1,222	507	2,308	3,485	1,092	1,456	7,913	25	1,650
8 20050 Treasurer/Tax Collector	136	120	24	251	407	90	183	1,084	0	147
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
<b>Total Current Allocations</b>	<b>1,691</b>	<b>1,496</b>	<b>647</b>	<b>2,781</b>	<b>4,569</b>	<b>1,332</b>	<b>1,784</b>	<b>10,454</b>	<b>32</b>	<b>2,002</b>
Less: Prior Year Allocations	1,896	1,069	568	2,222	3,649	862	1,233	9,095	24	2,166
Carry-Forward	(205)	427	79	559	920	470	551	1,359	8	(164)
<b>Proposed Costs</b>	<b>\$1,487</b>	<b>\$1,924</b>	<b>\$726</b>	<b>\$3,339</b>	<b>\$5,488</b>	<b>\$1,802</b>	<b>\$2,335</b>	<b>\$11,813</b>	<b>\$39</b>	<b>\$1,838</b>

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

Summary Schedule

Department	26570 Graeagle Fire	26580 Hamilton Branch Fire	26590 La Porte Fire	26600 Meadow Valley Fire	26610 Peninsula Fire	26620 Quincy Fire	26630 Sierra Valley Fire	26650 Eastern Plumas Rural Fire	22191 Local Transp Plan	22193 PP&M
1 Building 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	57	13
4 20035 Human Resources	265	0	0	7	2,775	407	0	251	0	0
5 20020 General Services	439	344	80	284	705	572	170	438	368	67
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	5,045	3,857	480	2,999	9,716	9,670	2,082	6,280	913	135
8 20050 Treasurer/Tax Collector	630	518	37	369	1,190	1,363	293	903	59	12
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	963	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
<b>Total Current Allocations</b>	<b>6,380</b>	<b>4,720</b>	<b>598</b>	<b>3,659</b>	<b>14,387</b>	<b>12,012</b>	<b>2,544</b>	<b>7,872</b>	<b>2,360</b>	<b>226</b>
Less: Prior Year Allocations	5,789	4,101	549	3,066	14,418	13,638	1,839	4,082	2,226	176
Carry-Forward	591	619	49	594	(31)	(1,626)	705	3,790	134	50
<b>Proposed Costs</b>	<b>\$6,971</b>	<b>\$5,338</b>	<b>\$646</b>	<b>\$4,253</b>	<b>\$14,356</b>	<b>\$10,386</b>	<b>\$3,249</b>	<b>\$11,662</b>	<b>\$2,493</b>	<b>\$276</b>

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

Summary Schedule

Department	22430 Transit Assistance	26690 Local Transp Dist	26691 LTF 1/4%	26700 Eastern Plumas Hospital	26710 Indian Valley Hlth Care Dist	26720 Plumas Hospital	26730 Seneca Hospital	26430 West Almanor CSD	26780 F/R Canyon CSD	26760 C Road Taxes
1 Building 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	0	0	0	0	299	0	0
5 20020 General Services	22	95	50	36	35	53	36	422	15	18
6 20080 County Counsel	0	1,084	0	0	0	0	0	0	0	0
7 20040 Auditor	80	525	212	161	130	223	162	6,734	86	97
8 20050 Treasurer/Tax Collector	0	16	6	6	0	6	6	911	6	6
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
<b>Total Current Allocations</b>	<b>102</b>	<b>1,719</b>	<b>267</b>	<b>202</b>	<b>165</b>	<b>282</b>	<b>204</b>	<b>8,367</b>	<b>107</b>	<b>121</b>
<b>Less: Prior Year Allocations</b>	<b>66</b>	<b>507</b>	<b>191</b>	<b>177</b>	<b>152</b>	<b>231</b>	<b>181</b>	<b>8,141</b>	<b>81</b>	<b>83</b>
<b>Carry-Forward</b>	<b>36</b>	<b>1,212</b>	<b>76</b>	<b>26</b>	<b>13</b>	<b>50</b>	<b>23</b>	<b>226</b>	<b>27</b>	<b>38</b>
<b>Proposed Costs</b>	<b>\$138</b>	<b>\$2,931</b>	<b>\$344</b>	<b>\$228</b>	<b>\$179</b>	<b>\$332</b>	<b>\$228</b>	<b>\$8,593</b>	<b>\$134</b>	<b>\$160</b>



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

Summary Schedule

Department	26765 Whitehawk CSD	26790 Gold Mnt CSD	26750 Chester PU Zone A	26770 Quincy Comm Svcs	27000 Long Valley CSD	26990 Graeagle CSD	26800 Central Park Rec	26810 Ind Vill CSD	26940 Chester Public Utility	26950 Clio Public Utility
1 Building 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	0	0	0	648	0	0	0
5 20020 General Services	15	17	34	34	151	80	610	42	37	37
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	86	93	154	154	1,529	612	8,535	183	166	166
8 20050 Treasurer/Tax Collector	6	6	6	6	192	49	1,078	6	6	6
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
<b>Total Current Allocations</b>	<b>107</b>	<b>116</b>	<b>194</b>	<b>194</b>	<b>1,872</b>	<b>741</b>	<b>10,871</b>	<b>231</b>	<b>209</b>	<b>209</b>
Less: Prior Year Allocations	195	87	170	185	2,152	1,941	8,519	225	185	182
Carry-Forward	(88)	29	24	9	(280)	(1,199)	2,353	6	25	27
<b>Proposed Costs</b>	<b>\$19</b>	<b>\$145</b>	<b>\$217</b>	<b>\$202</b>	<b>\$1,592</b>	<b>\$(458)</b>	<b>\$13,224</b>	<b>\$236</b>	<b>\$234</b>	<b>\$237</b>

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

Summary Schedule

Department	26960 Johnsville Public Utility	26970 East Quincy Svcs	26980 Grizzly Lake Resort Imp	26510 Feather River Res Cons Dist	26500 S Vly Ground Water	27001 Almnr RPD	27002 Almanor Pool	27050 E Plumas Prk & Rec	27090 IND Vlly Rec & Park	27093 Ind Vill Rec & Park District Pool
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	11	0	0	0	11	23	0	0	65	0
5 20020 General Services	157	37	34	16	166	364	3	23	309	12
6 20080 County Counsel	0	0	0	0	1,823	0	0	120	0	0
7 20040 Auditor	1,705	166	154	58	1,661	4,295	12	164	3,081	261
8 20050 Treasurer/Tax Collector	179	6	6	0	194	548	0	16	338	43
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>2,051</b>	<b>209</b>	<b>194</b>	<b>74</b>	<b>3,855</b>	<b>5,231</b>	<b>16</b>	<b>323</b>	<b>3,792</b>	<b>316</b>
<b>Less: Prior Year Allocations</b>	<b>1,444</b>	<b>182</b>	<b>1,065</b>	<b>938</b>	<b>5,382</b>	<b>3,664</b>	<b>12</b>	<b>1,813</b>	<b>3,167</b>	<b>343</b>
<b>Carry-Forward</b>	<b>606</b>	<b>27</b>	<b>(872)</b>	<b>(864)</b>	<b>(1,527)</b>	<b>1,567</b>	<b>4</b>	<b>(1,490)</b>	<b>625</b>	<b>(26)</b>
<b>Proposed Costs</b>	<b>\$2,657</b>	<b>\$237</b>	<b>\$(678)</b>	<b>\$(790)</b>	<b>\$2,328</b>	<b>\$6,798</b>	<b>\$20</b>	<b>\$(1,167)</b>	<b>\$4,417</b>	<b>\$290</b>

09.08.2019

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

FY18 for use in FY20

Summary Schedule

Department	26921 Quincy Cemetery Endow	26922 Cisd Quincy Cem Endow	26851 Chester Cemetery Endow	28080 Meadow Valley Cem Endow	28050 Cromb Cem Endow	28060 Portola Cem Endow Prin	28070 Portola Cem Endow	22110 Greenhorn Creek CSD	3XXX Schools	5XXX All Trusts
1 Building 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	0	0	0	0	0	0	0
5 20020 General Services	17	2	14	12	8	3	7	40	7,162	10,065
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	62	7	53	43	28	11	25	177	26,469	107,480
8 20050 Treasurer/Tax Collector	0	0	0	0	0	0	0	6	12	6,361
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
<b>Total Current Allocations</b>	<b>79</b>	<b>9</b>	<b>67</b>	<b>55</b>	<b>35</b>	<b>14</b>	<b>32</b>	<b>223</b>	<b>33,643</b>	<b>123,906</b>
Less: Prior Year Allocations	44	7	41	36	27	11	24	199	25,877	95,259
Carry-Forward	35	2	26	19	9	3	8	21	7,766	28,647
<b>Proposed Costs</b>	<b>\$114</b>	<b>\$11</b>	<b>\$92</b>	<b>\$73</b>	<b>\$44</b>	<b>\$18</b>	<b>\$39</b>	<b>\$248</b>	<b>\$41,409</b>	<b>\$152,553</b>

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

FY18 for use in FY20

Summary Schedule

Department	70276 P.C. Trial Court	20301 Law Library	70558 Public Health - MAA Admin	70562 Child Family Comm	70563 1st 5 Sch Readiness	70565 1st 5 Cares	70451 LAFCO	8XXX All Bond Funds	All Other	2nd Allocation Orphans
1 Building Depreciation	\$7,617	\$784	\$0	\$0	\$0	\$0	\$0	\$0	\$736	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	7	0	0	168	0	0	0	0	0	0
4 20035 Human Resources	0	0	0	1,116	0	0	0	0	0	0
5 20020 General Services	66	17	8	747	5	5	150	59	1,772	0
6 20080 County Counsel	0	3,988	0	99	0	0	0	0	2,428	0
7 20040 Auditor	302	62	29	2,324	19	19	1,460	219	14,780	0
8 20050 Treasurer/Tax Collector	29	0	0	240	0	0	181	0	1,658	0
9 20120 Facility Services	98,261	9,699	0	0	0	0	0	0	284,580	0
10 20220 Information Technology	(382)	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	1,925	175	0	0	0	0	0	0	280	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>107,825</b>	<b>14,726</b>	<b>37</b>	<b>4,693</b>	<b>25</b>	<b>25</b>	<b>1,791</b>	<b>278</b>	<b>306,234</b>	<b>0</b>
Less: Prior Year Allocations	118,844	14,086	1,419	3,496	19	19	1,602	210	272,887	0
Carry-Forward	(11,019)	640	(1,382)	1,197	6	6	189	68	33,347	0
<b>Proposed Costs</b>	<b>\$96,807</b>	<b>\$15,365</b>	<b>\$(1,345)</b>	<b>\$5,890</b>	<b>\$31</b>	<b>\$31</b>	<b>\$1,979</b>	<b>\$346</b>	<b>\$339,580</b>	<b>\$0</b>

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Plumas County  
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FY18 for use in FY20

Summary Schedule

Department	Total
1 Building Depreciation	\$488,866
2 Equipment Depreciation	93,813
3 20030 CAO	28,173
4 20035 Human Resources	407,536
5 20020 General Services	116,705
6 20080 County Counsel	420,268
7 20040 Auditor	615,771
8 20050 Treasurer/Tax Collector	59,089
9 20120 Facility Services	1,522,230
10 20220 Information Technology	457,050
11 20469 Records Management	101,360
12 Property Insurance	52,125
13 Annex Interest	164,113
<b>Total Current Allocations</b>	<u>4,527,100</u>
Less: Prior Year Allocations	<u>4,410,746</u>
Carry-Forward	115,697
<b>Proposed Costs</b>	<u><u>\$4,642,797</u></u>