



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Lake
Lakeport, California**

**Date: June 29, 2020
Filing Ref: LAK21**

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 **2020-21**. 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.

**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 fiscal year **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|------------------------------------|---|
| 1. Employee Fringe Benefits | 9. Unemployment Insurance ISF |
| 2. Auditor-Controller/County Clerk | 10. Public Liability Insurance ISF |
| 3. Human Resources | 11. Workers' Compensation Insurance ISF |
| 4. Central Services | 12. Employee Health/Wellness ISF |
| 5. Buildings & Grounds | 13. Heavy Equipment Rental ISF |
| 6. Information Technology | 14. Fleet Maintenance ISF |
| 7. County Counsel | 15. Central Garage ISF |
| 8. CAO | |

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.

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 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 2020-21 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF LAKE

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Cathy Saderlund

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

Name
Auditor-Controller

Title

6-29-2020

6-29-2020

Date

Date

**Negotiated by Loc Trinh
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment: Summary Schedule

County of Lake, California
2 CFR Part 200 Countywide Cost Allocation Plan for use in FY 2020-21

FY 2018-19
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Summary Schedule

Department	1011 Board of Supervisors	1014 Clerk to BOS	1072 Cannabis Program	1120 Non Dept'l	1123 Assessor	1451 Reg of Voters	1661 Communicati ons	1672 Lakebed Management	1673 Lakebed Special	1674 Flood Corridor Prop Maint
1 Building Depreciation Charge	\$2,625	\$3,104	\$0	\$0	\$7,352	\$6,927	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	5,123	1,055	0	0	0	0
3 1901 Insurance	39	8	0	0	125	29	0	0	0	0
4 1121 Auditor-Controller/County Clerk	3,929	1,746	657	7,804	9,117	6,992	0	1,010	158	395
5 1122 Treas - Tax Coll	224	111	18	12	380	845	0	174	1	40
6 1341 Human Resources	3,557	748	0	0	11,965	2,477	0	0	0	0
7 1124 Central Services	4,697	472	0	0	5,242	5,923	0	524	0	0
8 1671 Buildings & Grounds	12,889	14,317	0	0	34,955	21,717	0	0	0	0
9 1904 Information Technology	15,194	1,986	0	0	140,200	21,115	0	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	3,758	696	2,913	16	9,842	4,837	0	2,002	0	434
Total Current Allocations	46,912	23,187	3,588	7,832	224,301	71,918	0	3,710	159	869
Less: Prior Year Allocations	41,958	19,177	0	7,608	155,119	70,982	0	2,463	230	905
Carry-Forward	4,954	4,010	0	224	69,182	936	0	1,247	(71)	(36)
Proposed Costs	\$51,865	\$27,196	\$3,588	\$8,057	\$293,483	\$72,853	\$0	\$4,956	\$88	\$833

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Department	1761 Shelter Const	1778 Special Projects	1781 Plant Aquisition	1794 CDBG Capital Projects	1796 CDBG PI Capital Projects	1890 Visitor Info Center	1891 CDBG- PI Biz RLF	1892 Mktg & Econ Dev	1903 Public Works	1908 Engineering & Insp
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,845	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	1,669
3 1901 Insurance	0	0	0	0	0	0	0	0	63	86
4 1121 Auditor-Controller/County Clerk	0	199	781	93	322	0	0	945	4,082	6,164
5 1122 Treas - Tax Coll	0	27	146	0	31	0	0	166	466	181
6 1341 Human Resources	0	0	0	0	0	0	0	0	5,983	8,226
7 1124 Central Services	0	0	0	0	0	0	0	32	534	0
8 1671 Buildings & Grounds	0	0	0	0	0	606	0	0	61,960	0
9 1904 Information Technology	0	0	0	0	0	0	0	0	1,995	(582)
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	0	0	(7,922)	1,564	53,028	0	0	(71,215)	5,679	8,408
Total Current Allocations	0	226	(6,995)	1,658	53,381	606	0	(70,071)	105,606	24,152
Less: Prior Year Allocations	306	656	(3,255)	1,029	12,579	4,339	19	(50,608)	116,650	15,676
Carry-Forward	(306)	(430)	(3,740)	629	40,802	(3,733)	(19)	(19,463)	(11,044)	8,476
Proposed Costs	\$(306)	\$(203)	\$(10,735)	\$2,286	\$94,183	\$(3,127)	\$(19)	\$(89,533)	\$94,561	\$32,627

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Department	1918 Geo Resource Royalties	1920 Disaster Response/Re c	2101 Trial Courts	2106 Grand Jurors	2110 District Attorney	2111 Public Defender	2112 Child Suppt Svcs	2113 DA Victim Witness	2114 DA Grant Programs	2115 Dom Viol Progr
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$6,380	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	18,754	0	0	2,016	0	0
3 1901 Insurance	0	8	0	0	243	0	211	31	0	0
4 1121 Auditor-Controller/County Clerk	426	2,019	5,949	1,013	15,489	867	11,585	4,590	0	447
5 1122 Treas - Tax Coll	5	373	45	503	745	137	1,303	597	0	5
6 1341 Human Resources	0	748	0	0	23,183	0	15,596	2,991	0	0
7 1124 Central Services	0	55	0	53	832	0	5,503	284	0	0
8 1671 Buildings & Grounds	0	0	0	4,076	54,427	0	14,104	6,695	0	0
9 1904 Information Technology	0	0	0	1,558	17,041	0	(430)	(488)	0	0
10 1231 County Counsel	0	0	0	0	46,801	0	2,222	0	0	0
11 1012 CAO	(18,305)	10,951	2,261	517	24,667	2,119	19,245	2,926	0	68
Total Current Allocations	(17,875)	14,154	8,255	7,720	208,563	3,122	69,339	19,642	0	520
Less: Prior Year Allocations	(27,978)	(10,050)	8,543	58,460	143,009	(5,645)	79,780	27,499	0	516
Carry-Forward	10,103	24,204	(288)	(50,740)	65,554	8,767	(10,441)	(7,857)	0	4
Proposed Costs	\$(7,772)	\$38,358	\$7,966	\$(43,020)	\$274,116	\$11,890	\$58,899	\$11,785	\$0	\$523

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Department	2116 DA Asset Forfeiture	2201 Sheriff- Coroner	2202 Sheriff- Ctrl Disp	2203 Sher Marijuana Suppr	2204 Sheriff- Crt Security	2205 Sher Marine Patrol	2206 Sheriff- Rural/Sm Co's	2207 Sheriff- Civil	2208 Sheriff- Blood Alcohol	2209 Sheriff- High Tech
1 Building Depreciation Charge	\$0	\$16,127	\$39,917	\$0	\$0	\$0	\$1,590	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	14,380	3,255	6,948	0	0	0	0	0	0
3 1901 Insurance	0	517	86	0	31	16	0	0	0	0
4 1121 Auditor-Controller/County Clerk	274	28,170	6,529	515	4,927	4,215	617	131	781	268
5 1122 Treas - Tax Coll	13	1,898	1,303	50	115	314	2	39	137	0
6 1341 Human Resources	0	44,757	7,147	0	2,991	1,496	0	0	0	0
7 1124 Central Services	0	2,560	18	0	0	2	0	0	0	0
8 1671 Buildings & Grounds	0	28,987	0	0	0	0	0	0	0	0
9 1904 Information Technology	0	109,886	5,535	221	0	2,920	0	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	265	72,096	9,170	1,217	4,163	2,912	1,740	259	73	0
Total Current Allocations	553	319,377	72,961	8,951	12,228	11,875	3,949	429	991	268
Less: Prior Year Allocations	282	302,466	68,039	8,209	7,036	8,115	510	275	804	28
Carry-Forward	271	16,911	4,922	742	5,192	3,760	3,439	154	187	240
Proposed Costs	\$824	\$336,287	\$77,883	\$9,693	\$17,419	\$15,635	\$7,388	\$584	\$1,177	\$509

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Department	2210 Sheriff- STC	2212 Sheriff- Auto Warrants	2213 Sheriff - DNA	2214 Sheriff- Asset Forfeiture	2215 Sheriff- Inmate Welfare	2216 Sheriff- Pool Veh Repl	2217 Sheriff- Pursuit Veh Repl	2218 Sheriff- Search & Rescue	2220 Sheriff- Post	2221 Sheriff- Local Enf Blk
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	0	0	0	0	0	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	151	187	156	411	576	400	1,817	288	111	62
5 1122 Treas - Tax Coll	89	0	0	19	157	1	8	58	19	0
6 1341 Human Resources	0	0	0	0	0	0	0	0	0	0
7 1124 Central Services	0	0	0	0	0	0	0	0	0	0
8 1671 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 1904 Information Technology	0	0	0	0	0	0	0	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	220	0	0	166	1,049	0	240	125	76	0
Total Current Allocations	461	187	156	596	1,782	401	2,066	471	207	62
Less: Prior Year Allocations	469	287	137	461	2,220	76	209	293	402	148
Carry-Forward	(8)	(100)	19	135	(438)	325	1,857	178	(195)	(86)
Proposed Costs	\$453	\$87	\$174	\$731	\$1,345	\$726	\$3,923	\$649	\$12	\$(23)

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Department	2301 Jail Facilities	2302 Probation	2303 Juvenile Home	2304 Jail Medical Facilities	2305 Crim Justice Facilities	2601 Agricultural Comm	2602 Building & Safety	2603 Code Enforcement	2604 Nuisance Abatement	2701 Fish & Game
1 Building Depreciation Charge	\$200,480	\$3,624	\$27,502	\$0	\$0	\$4,741	\$4,168	\$0	\$0	\$0
2 Equipment Depreciation Charge	86,906	3,518	4,356	0	0	0	0	0	0	0
3 1901 Insurance	524	360	0	0	0	47	149	0	0	0
4 1121 Auditor-Controller/County Clerk	25,471	20,152	90	1,513	731	5,273	9,070	0	273	750
5 1122 Treas - Tax Coll	1,618	2,429	0	39	30	1,006	597	0	15	1
6 1341 Human Resources	44,407	34,000	0	0	0	3,942	6,590	0	0	0
7 1124 Central Services	2,102	1,378	0	0	0	406	2,186	0	0	0
8 1671 Buildings & Grounds	0	551,097	550	0	0	17,238	6,671	0	0	0
9 1904 Information Technology	72,627	52,949	0	0	0	10,232	10,759	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	64,443	36,682	0	22,383	1,015	5,510	11,303	0	340	19
Total Current Allocations	498,579	706,189	32,498	23,935	1,775	48,395	51,493	0	628	771
Less: Prior Year Allocations	369,657	98,459	22,217	2,586	978	39,536	34,000	0	478	884
Carry-Forward	128,922	607,730	10,281	21,349	797	8,859	17,493	0	150	(113)
Proposed Costs	\$627,501	\$1,313,918	\$42,779	\$45,284	\$2,572	\$57,254	\$68,986	\$0	\$779	\$657

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Department	2702 Planning	2703 Animal Care & Ctrl	2704 Emergency Services	2706 Community Dev Admin	2707 Recorder	2708 Rec Microgrph's	2709 Rec Moderniz'n	2710 Recorder- Vital/Heath Stats	2711 Animal Med Clinic	2714 Biological Community
1 Building Depreciation Charge	\$12,041	\$56,972	\$0	\$0	\$7,974	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	9,335	61,376	0	0	0	0	0	0	0
3 1901 Insurance	125	65	0	0	31	0	0	0	16	0
4 1121 Auditor-Controller/County Clerk	8,869	10,450	1,382	0	4,545	1,658	740	66	1,599	1,321
5 1122 Treas - Tax Coll	464	764	29	0	495	83	49	12	182	4
6 1341 Human Resources	11,372	3,455	0	0	2,723	0	0	0	1,277	0
7 1124 Central Services	1,578	468	0	0	4,550	0	0	0	0	0
8 1671 Buildings & Grounds	53,877	0	0	0	36,787	0	0	0	0	0
9 1904 Information Technology	86,221	9,375	26,324	0	0	0	5,996	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	3,788	7,043	790	0	1,748	167	719	8	1,067	856
Total Current Allocations	178,335	97,926	89,900	0	58,853	1,909	7,504	86	4,140	2,180
Less: Prior Year Allocations	58,402	95,015	97,227	75,573	49,261	2,314	23,417	43	830	1,623
Carry-Forward	119,933	2,911	(7,327)	(75,573)	9,592	(405)	(15,913)	43	3,310	557
Proposed Costs	\$298,269	\$100,837	\$82,574	\$(75,573)	\$68,444	\$1,503	\$(8,409)	\$129	\$7,451	\$2,737

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Department	3011 Road Department	3062-3081 Subdiv Impr	3122 Lampson Airport	3123 Lampson Fld Cap Proj	4010 Environ Health	4011 Public Health	4012 Health Admin	4014 Behavioral Health	4015 Alcohol & Oth Drug Svc	4016 Tobacco Education
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	266	0	0	0	102	245	63	656	204	0
4 1121 Auditor-Controller/County Clerk	16,300	1,090	1,176	101	9,013	14,376	6,820	43,900	12,176	444
5 1122 Treas - Tax Coll	1,736	0	75	5	566	1,709	528	8,062	1,682	1
6 1341 Human Resources	21,089	0	0	0	9,340	22,057	5,808	59,426	19,006	0
7 1124 Central Services	0	0	0	0	73	143	32	1,491	717	0
8 1671 Buildings & Grounds	0	0	0	0	433	0	755	(701)	(5,000)	0
9 1904 Information Technology	(760)	0	0	0	12,747	(4,128)	1,271	61,923	(3,873)	0
10 1231 County Counsel	0	0	0	0	0	243	0	2,187	0	0
11 1012 CAO	46,526	0	410	0	10,837	31,263	7,737	98,515	18,434	2,589
Total Current Allocations	85,156	1,090	1,661	106	43,110	65,908	23,014	275,459	43,345	3,035
Less: Prior Year Allocations	42,476	0	1,486	206	18,796	34,023	22,513	165,775	12,136	352
Carry-Forward	42,680	0	175	(100)	24,314	31,885	501	109,684	31,209	2,683
Proposed Costs	\$127,835	\$1,090	\$1,835	\$5	\$67,424	\$97,793	\$23,514	\$385,143	\$74,554	\$5,718

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Department	4018 Alcoholism Programs	4019 Mental Health Svcs Act	4120 Grant & Contracts (Sanitation)	4121 Integrated Waste Mgmt	5011 Social Svcs Admin	5012 Social Services Special Prog's	5115 OJT Training	5121 General Welfare	5164 Housing Admin	5165 Housing Services
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	0	0	0	133	1,981	0	86	0	47	0
4 1121 Auditor-Controller/County Clerk	1,748	78	0	16,790	108,665	4,252	1,440	49,540	(2,474)	355
5 1122 Treas - Tax Coll	0	0	0	2,244	18,306	113	48	52	224	17
6 1341 Human Resources	0	0	0	11,500	121,240	0	8,226	0	4,487	0
7 1124 Central Services	0	0	0	306	29,529	0	0	0	17	0
8 1671 Buildings & Grounds	0	0	0	41,445	0	0	0	0	0	0
9 1904 Information Technology	0	0	0	9,430	(95,194)	0	0	0	0	0
10 1231 County Counsel	0	0	0	0	147,431	0	0	0	0	0
11 1012 CAO	92	0	0	26,608	162,951	3,846	402	186,120	2,823	2,817
Total Current Allocations	1,840	78	0	108,456	494,909	8,211	10,202	235,712	5,123	3,189
Less: Prior Year Allocations	1,983	77	0	39,986	378,365	4,179	10,683	65,672	2,930	233
Carry-Forward	(143)	1	0	68,470	116,544	4,032	(481)	170,040	2,193	2,956
Proposed Costs	\$1,698	\$79	\$0	\$176,926	\$611,454	\$12,244	\$9,720	\$405,752	\$7,316	\$6,144

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Department	5166 CDBG Housing	5168 Senior Citizens Program	5169 Hsg HOME New Grant	5281 General Relief	5282 IHSS Public Authority	5321 Veterans Services	6022 Library	6023 Library Improvement s	6131 UC Coop Extension	7011 Parks & Recreation
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,251	\$182,822
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	39,992
3 1901 Insurance	0	0	0	0	0	23	61	0	16	86
4 1121 Auditor-Controller/County Clerk	0	67	0	234	466	2,894	10,129	266	2,445	15,131
5 1122 Treas - Tax Coll	0	8	0	29	0	193	988	80	180	2,439
6 1341 Human Resources	0	0	0	0	0	2,244	5,504	0	1,496	6,603
7 1124 Central Services	0	0	0	0	1	802	755	0	23	66
8 1671 Buildings & Grounds	0	0	0	0	0	3,962	35,579	0	22,729	0
9 1904 Information Technology	0	0	0	0	0	1,313	6,291	0	7,537	3,456
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	0	857	0	43	2,076	2,168	8,084	340	1,756	13,836
Total Current Allocations	0	932	0	306	2,543	13,598	67,391	685	42,433	264,431
Less: Prior Year Allocations	0	172	0	498	691	12,579	94,532	459	44,233	96,216
Carry-Forward	0	760	0	(192)	1,852	1,019	(27,141)	226	(1,800)	168,215
Proposed Costs	\$0	\$1,692	\$0	\$113	\$4,396	\$14,617	\$40,249	\$912	\$40,632	\$432,645

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Department	7073 Park Devel - Quimby	7201 Museum	7202 Museum Improvement s	7999 Contingencie s	8107 Flood/Lakebe d Adm	8100's Flood Zone (200- 206,208)	8200's Light Dist (210- 219,261)	8300's Sanit Distr (250- 253)	8400's CSA's	8463 CSA's (DPW)
1 Building Depreciation Charge	\$0	\$22,560	\$0	\$0	\$0	\$4,720	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	250	0	0	0	0	0	0	0	0
3 1901 Insurance	0	8	0	0	86	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	250	5,995	583	0	5,658	8,333	7,759	21,000	18,131	809
5 1122 Treas - Tax Coll	14	269	23	0	279	554	329	5,647	2,265	17
6 1341 Human Resources	0	674	0	0	7,813	0	0	0	0	0
7 1124 Central Services	0	29	0	0	318	0	0	0	989	0
8 1671 Buildings & Grounds	0	69,637	0	0	0	21,776	0	0	0	0
9 1904 Information Technology	0	18,514	0	0	10,755	0	0	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	204	1,525	55	0	5,861	9,177	633	47,645	16,866	91
Total Current Allocations	468	119,460	661	0	30,771	44,561	8,722	74,292	38,252	917
Less: Prior Year Allocations	79	66,273	191	0	18,863	33,765	10,263	39,283	28,544	1,032
Carry-Forward	389	53,187	470	0	11,908	10,796	(1,541)	35,009	9,708	(115)
Proposed Costs	\$857	\$172,647	\$1,130	\$0	\$42,679	\$55,356	\$7,180	\$109,300	\$47,960	\$802

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Department	8593 KV Wtrworks (293)	8695 Spec Dist Admin	8798 Air Control Spec Prog	8799 Air Quality Mgmt Dist	8800's Court Funds (500's)	8803 LAFCo	8805 Law Library	8826 Relevel Obligations	8893 RDA	8894 RDA Housing
1 Building Depreciation Charge	\$0	\$0	\$0	\$968	\$75,332	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	0	360	0	44	0	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	6,791	20,723	186	5,812	6,649	520	1,451	4,384	0	96
5 1122 Treas - Tax Coll	1,430	2,087	31	697	26,382	71	106	0	0	1
6 1341 Human Resources	0	31,302	0	4,105	0	0	0	0	0	0
7 1124 Central Services	0	4,860	0	331	0	0	14	0	0	0
8 1671 Buildings & Grounds	0	1,715	0	3,518	210,390	0	4,124	0	0	0
9 1904 Information Technology	0	(11,212)	0	133	88	44	2,530	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	9,294	35,713	1,327	4,500	0	0	0	(6,605)	0	20
Total Current Allocations	17,515	85,548	1,544	20,107	318,842	635	8,224	(2,221)	0	118
Less: Prior Year Allocations	8,147	51,071	115	12,008	297,689	964	9,871	240	0	115
Carry-Forward	9,368	34,477	1,429	8,099	21,153	(329)	(1,647)	(2,461)	0	3
Proposed Costs	\$26,884	\$120,025	\$2,973	\$28,206	\$339,994	\$307	\$6,578	\$(4,682)	\$0	\$120

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Department	9100-9799 Spec Distr (300's)	9905 Central Garage (905)	9907-9999 Equip Rental (907)	9911 Fleet Maint (911)	9918 Unemp Insur (918)	9919 Liab Insur (919)	9920 W/C Insur (920)	9989 Area Planning	Unallowed	All Other
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,470
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	0	0	0	47	0	0	0	0	0	16
4 1121 Auditor-Controller/County Clerk	80,887	4,546	7,987	3,900	109	721	1,267	0	(37,162)	26,647
5 1122 Treas - Tax Coll	0	1,095	1,805	277	10	27	48	0	523,358	23,171
6 1341 Human Resources	0	0	0	4,445	0	0	0	0	0	(617)
7 1124 Central Services	0	0	0	0	0	5	1	0	0	0
8 1671 Buildings & Grounds	0	248	0	0	0	0	0	0	0	76,206
9 1904 Information Technology	(164)	0	0	1,429	0	0	0	0	0	211
10 1231 County Counsel	0	0	0	0	0	12,518	(19,890)	0	501,543	0
11 1012 CAO	0	3,662	6,406	3,599	6	23,510	35,702	0	8,372	0
Total Current Allocations	80,723	9,551	16,197	13,697	124	36,781	17,127	0	996,110	147,105
Less: Prior Year Allocations	87,195	5,104	6,221	8,194	(2,488)	(32,348)	(5,758)	0	2,000,889	154,997
Carry-Forward	(6,472)	4,447	9,976	5,503	2,612	69,129	22,885	0	(1,004,779)	(7,892)
Proposed Costs	\$74,250	\$13,997	\$26,173	\$19,201	\$2,737	\$105,910	\$40,012	\$0	\$(8,669)	\$139,212

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Department	9917 Self Funded Dental/Vision	4017 Health Admin Sub Abuse	Total
1 Building Depreciation Charge	\$0	\$0	\$740,493
2 Equipment Depreciation Charge	0	0	258,933
3 1901 Insurance	0	0	7,339
4 1121 Auditor-Controller/County Clerk	112	0	752,882
5 1122 Treas - Tax Coll	0	0	647,849
6 1341 Human Resources	0	0	585,379
7 1124 Central Services	0	0	79,898
8 1671 Buildings & Grounds	0	0	1,407,769
9 1904 Information Technology	0	0	612,977
10 1231 County Counsel	0	0	693,055
11 1012 CAO	0	0	1,148,833
Total Current Allocations	<u>112</u>	<u>0</u>	<u>6,935,406</u>
Less: Prior Year Allocations	<u>1,114</u>	<u>0</u>	<u>5,895,817</u>
Carry-Forward	<u>(1,002)</u>	<u>0</u>	<u>1,034,912</u>
Proposed Costs	<u><u>\$(890)</u></u>	<u><u>\$0</u></u>	<u><u>\$7,970,318</u></u>