



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Lassen
Susanville, California**

**Date: October 26, 2020
Filing Ref: LAS21**

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
2. Building Depreciation
3. Auditor-Controller
4. County Counsel
5. Buildings and Grounds
6. Fleet Maintenance (ISF)
7. 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.

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 LASSEN

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Julie Morgan

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

Name

Auditor-Controller

Title

10-27-2020

10-27-2020

Date

Date

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

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	810	432	1,179	597	1,006	4,588	0	0	100	135
3 0101 Non Departmental	548	227	406	195	451	1,173	37	68	177	77
4 0281 Employee Benefits	64	15	42	16	31	123	0	0	13	6
5 0291 Insurance	30,133	529	1,197	445	1,603	4,875	128	0	391	180
6 0031 Administrative Services	41,168	6,126	1,695	965	2,587	5,508	457	284	740	873
7 0041 Personnel/Risk	1,360	326	897	340	666	2,621	0	0	272	136
8 0061 Auditor-Controller	3,613	1,077	2,889	1,368	4,262	7,038	1,722	45	1,107	1,039
9 0141 County Counsel	91,015	2,370	790	2,370	8,494	8,247	0	0	0	3,951
10 0221 DPW - Buildings & Grounds	14,895	9,974	20,395	11,937	12,189	98,526	0	0	0	4,058
11 0311 Data Processing	637	242	461	7,816	481	1,336	34	63	190	84
Total Current Allocations	186,023	21,662	30,651	26,459	32,189	137,417	2,378	460	2,988	14,677
Less: Prior Year Allocations	157,862	33,713	23,783	28,274	35,062	100,818	26,701	577	3,924	16,956
Carry-Forward	28,161	(12,051)	6,868	(1,815)	(2,873)	36,599	(24,322)	(116)	(935)	(2,278)
Proposed Costs	\$214,185	\$9,611	\$37,519	\$24,644	\$29,316	\$174,017	\$(21,944)	\$344	\$2,053	\$12,399

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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	836	0	0	0	400	0	1,327	0	1,393	608
3 0101 Non Departmental	615	22	348	0	673	0	267	437	1,139	1,090
4 0281 Employee Benefits	29	0	33	0	7,120	0	26	0	93	85
5 0291 Insurance	2,747	0	9,241	36,668	2,886	0	641	1,022	3,035	11,117
6 0031 Administrative Services	2,594	243	1,466	0	3,202	0	1,114	10,948	7,273	4,570
7 0041 Personnel/Risk	617	0	707	0	816	0	552	0	1,999	1,808
8 0061 Auditor-Controller	5,617	3,308	4,738	0	3,878	35	1,824	342	8,337	9,186
9 0141 County Counsel	7,309	5,729	3,901	0	5,531	0	3,309	296	18,815	790
10 0221 DPW - Buildings & Grounds	16,099	0	0	0	0	0	24,840	0	42,760	21,731
11 0311 Data Processing	628	21	389	0	701	0	299	405	1,245	1,182
Total Current Allocations	37,644	9,322	27,420	36,668	25,671	35	35,052	13,451	91,962	55,153
Less: Prior Year Allocations	31,872	6,160	26,647	54,412	26,174	37	38,476	11,206	127,355	59,292
Carry-Forward	5,771	3,163	773	(17,743)	(503)	(2)	(3,424)	2,245	(35,393)	(4,139)
Proposed Costs	\$43,415	\$12,485	\$28,193	\$18,925	\$25,168	\$34	\$31,628	\$15,696	\$56,569	\$51,015

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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	\$(1,079)	\$(5,004)
2 Equipment Depreciation	200	600	0	0	0	1,906	0	0	400	142
3 0101 Non Departmental	181	116	0	0	0	1,207	0	1,182	299	249
4 0281 Employee Benefits	19	10	0	0	0	38	0	0	26	14
5 0291 Insurance	475	344	0	0	0	0	0	0	0	0
6 0031 Administrative Services	1,007	486	0	0	0	22,642	0	4,942	1,248	1,072
7 0041 Personnel/Risk	408	218	0	0	0	816	0	0	557	299
8 0061 Auditor-Controller	1,316	1,068	9	95	536	4,250	243	5,441	1,925	2,296
9 0141 County Counsel	0	0	0	0	0	3,951	0	0	0	0
10 0221 DPW - Buildings & Grounds	5,276	15,533	0	0	0	22,143	0	0	3,910	1,197
11 0311 Data Processing	206	129	0	0	0	1,197	0	1,097	330	259
Total Current Allocations	9,903	20,637	9	95	536	59,946	243	12,662	7,617	524
Less: Prior Year Allocations	17,053	26,406	27	94	118	34,528	176	10,982	11,834	0
Carry-Forward	(7,150)	(5,769)	(18)	1	418	25,418	67	1,680	(4,217)	0
Proposed Costs	\$2,753	\$14,869	\$(10)	\$97	\$955	\$85,364	\$309	\$14,342	\$3,400	\$524

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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	\$1,489
2 Equipment Depreciation	333	1,009	1,884	600	3,710	500	1,501	0	300	0
3 0101 Non Departmental	335	1,386	2,589	817	8,639	484	1,377	11	115	83
4 0281 Employee Benefits	38	136	225	63	585	51	112	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	1,401	10,795	11,986	7,865	36,112	2,022	5,783	46	482	449
7 0041 Personnel/Risk	816	2,910	4,813	1,346	12,508	1,088	2,393	0	0	0
8 0061 Auditor-Controller	2,829	10,362	26,584	7,058	41,464	3,032	10,137	132	281	798
9 0141 County Counsel	11,744	3,161	5,531	1,738	3,605	0	3,951	0	0	0
10 0221 DPW - Buildings & Grounds	0	65,798	0	0	56,803	0	0	0	0	0
11 0311 Data Processing	388	1,561	2,857	885	9,196	551	1,504	10	107	77
Total Current Allocations	17,885	101,715	56,469	20,373	184,289	7,728	26,758	199	1,286	2,895
Less: Prior Year Allocations	24,125	117,308	48,844	19,079	168,179	6,860	25,535	278	0	1,364
Carry-Forward	(6,240)	(15,593)	7,625	1,294	16,111	868	1,223	(79)	0	1,532
Proposed Costs	\$11,645	\$86,122	\$64,093	\$21,667	\$200,400	\$8,596	\$27,981	\$120	\$1,286	\$4,427

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Department	112-0941 C.D. Housing	115-0733 Tobacco Educ	118-1181 Fish & Game	119-1191 Capital Outlay	120-0852 Social Services	120-0853 Child Prot Svc	120-0855 Community Services	120-0856 IHSS Public Auth	120-0881 Gen'l Relief	121-1211 Welfare Assistance
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	5,186	2,777	0	0	0	0
3 0101 Non Departmental	0	413	3	20	4,582	3,610	2,150	0	394	10,410
4 0281 Employee Benefits	19	43	0	0	369	229	267	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	0	1,725	13	83	19,922	15,152	8,988	0	1,649	43,516
7 0041 Personnel/Risk	408	911	0	0	7,886	4,895	5,710	0	0	0
8 0061 Auditor-Controller	906	3,154	113	176	28,181	22,039	13,477	8	508	4,444
9 0141 County Counsel	0	0	0	0	3,951	13,803	0	0	0	0
10 0221 DPW - Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
11 0311 Data Processing	38	469	3	18	4,996	3,811	2,534	0	366	9,660
Total Current Allocations	1,371	6,714	133	298	75,072	66,315	33,127	8	2,917	68,030
Less: Prior Year Allocations	10,448	3,685	106	794	118,962	101,452	30,309	897	5,440	80,734
Carry-Forward	(9,077)	3,029	27	(496)	(43,890)	(35,137)	2,818	(889)	(2,523)	(12,704)
Proposed Costs	\$(7,706)	\$9,744	\$159	\$(199)	\$31,182	\$31,178	\$35,946	\$(881)	\$394	\$55,326

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Department	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	128-5701 Lassent Transit Service	129-0538 Sheriff Tobacco Grant
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	1,601	0	0	0	0	0	0	0	200	0
3 0101 Non Departmental	6,714	0	197	44	1,009	1	88	0	137	38
4 0281 Employee Benefits	394	0	16	2	89	0	0	20	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	32,155	0	892	185	4,251	3	368	679	978	157
7 0041 Personnel/Risk	8,419	0	340	41	1,903	0	0	427	0	0
8 0061 Auditor-Controller	55,479	906	3,177	480	4,695	24	53	952	300	121
9 0141 County Counsel	15,803	1,580	0	0	0	0	0	0	0	0
10 0221 DPW - Buildings & Grounds	24,772	0	0	0	0	0	0	0	0	0
11 0311 Data Processing	7,025	0	215	45	1,116	1	82	40	217	35
Total Current Allocations	152,362	2,487	4,837	797	13,063	28	591	2,117	1,832	351
Less: Prior Year Allocations	166,157	1,302	37,474	1,027	13,395	62	36	18,243	0	0
Carry-Forward	(13,795)	1,185	(32,638)	(230)	(333)	(34)	555	(16,126)	0	0
Proposed Costs	\$138,566	\$3,671	\$(27,801)	\$566	\$12,730	\$(7)	\$1,146	\$(14,008)	\$1,832	\$351

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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	130-0524 Sheriff CCF	130-0525 Jail	130-0526 Jail Physician
1 Building Depreciation	\$0	\$20,309	\$24,037	\$0	\$0	\$13,535	\$4,060	\$0	\$165,589	\$0
2 Equipment Depreciation	0	1,118	1,168	0	0	2,544	1,109	0	2,184	0
3 0101 Non Departmental	280	962	1,568	0	260	8,021	1,068	0	6,737	1,824
4 0281 Employee Benefits	0	76	125	0	25	411	103	0	476	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	1,172	4,121	7,809	0	1,085	35,644	4,464	0	32,070	7,625
7 0041 Personnel/Risk	0	1,632	2,678	0	544	8,797	2,203	0	10,183	0
8 0061 Auditor-Controller	3,250	5,145	9,305	5	1,296	32,314	5,889	0	36,041	587
9 0141 County Counsel	790	2,568	3,220	0	0	17,680	0	0	10,272	0
10 0221 DPW - Buildings & Grounds	0	40,354	47,761	0	0	0	0	0	0	0
11 0311 Data Processing	260	1,046	1,707	0	292	8,273	1,199	0	7,212	1,693
Total Current Allocations	5,753	77,330	99,379	5	3,502	127,219	20,094	0	270,764	11,729
Less: Prior Year Allocations	6,540	31,661	101,317	418	0	141,103	16,032	10	307,120	13,573
Carry-Forward	(786)	45,669	(1,938)	(412)	0	(13,884)	4,062	(10)	(36,356)	(1,844)
Proposed Costs	\$4,967	\$122,999	\$97,442	\$(407)	\$3,502	\$113,335	\$24,156	\$(10)	\$234,408	\$9,885

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Summary Schedule

Department	130-0528 Jail Hospital	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$11,973	\$0	\$11,703	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	100	0
3 0101 Non Departmental	78	80	0	0	0	0	186	0	365	17
4 0281 Employee Benefits	0	0	0	0	0	0	6	0	33	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	577	335	0	0	0	0	778	0	1,691	73
7 0041 Personnel/Risk	0	0	0	0	0	0	136	0	707	0
8 0061 Auditor-Controller	149	19	137	173	121	3	3,014	6	9,064	43
9 0141 County Counsel	790	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	72	74	0	0	0	0	186	0	405	16
Total Current Allocations	1,667	508	137	173	121	3	16,280	7	24,067	150
Less: Prior Year Allocations	177	197	100	231	147	1,049	3,182	905	10,801	469
Carry-Forward	1,490	311	36	(57)	(26)	(1,046)	13,097	(899)	13,266	(319)
Proposed Costs	\$3,157	\$819	\$173	\$116	\$95	\$(1,042)	\$29,377	\$(892)	\$37,334	\$(169)

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Department	137-0073 Tax Collector	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
1 Building Depreciation	\$0	\$23,405	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	200	0	0	0	0	0	100	0	100
3 0101 Non Departmental	27	991	0	0	0	0	1	28	75	147
4 0281 Employee Benefits	0	70	0	0	0	0	0	0	11	13
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	111	4,253	0	0	0	0	5	130	316	616
7 0041 Personnel/Risk	0	1,496	0	0	0	0	0	0	234	272
8 0061 Auditor-Controller	185	4,354	89	137	171	9	21	367	588	1,630
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	25	1,061	0	0	0	0	1	26	92	162
Total Current Allocations	347	35,830	89	137	171	9	28	652	1,316	2,940
Less: Prior Year Allocations	404	18,641	95	139	198	17	270	582	1,265	2,784
Carry-Forward	(57)	17,188	(7)	(2)	(27)	(8)	(242)	70	51	156
Proposed Costs	\$290	\$53,018	\$82	\$135	\$144	\$2	\$(214)	\$722	\$1,366	\$3,096

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Summary Schedule

Department	142-0023 Title III 2209- 10	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
1 Building Depreciation	\$0	\$27,661	\$90,940	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	2,435	342	0	0	0	0	0	0	0
3 0101 Non Departmental	268	2,471	1,159	0	189	0	9	13	46	0
4 0281 Employee Benefits	0	261	127	0	0	0	0	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	1,651	10,630	4,843	0	789	0	36	55	193	0
7 0041 Personnel/Risk	0	5,574	2,719	0	0	0	0	0	0	0
8 0061 Auditor-Controller	957	17,412	9,153	3	198	0	227	86	113	0
9 0141 County Counsel	0	8,840	5,531	0	0	0	0	0	0	0
10 0221 DPW - Buildings & Grounds	0	47,314	5,788	0	0	0	0	0	0	0
11 0311 Data Processing	249	2,819	1,332	0	175	0	8	12	43	0
Total Current Allocations	3,125	125,416	121,935	3	1,351	0	280	166	395	0
Less: Prior Year Allocations	1,648	95,994	128,273	5	1,622	5	184	276	473	20
Carry-Forward	1,476	29,423	(6,339)	(2)	(271)	(5)	96	(109)	(79)	(20)
Proposed Costs	\$4,601	\$154,839	\$115,596	\$2	\$1,081	\$(5)	\$376	\$57	\$316	\$(20)

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Summary Schedule

Department	149-0641 Recorder	150-1501 Cap Projects	151-1511 Capital Projects	152-1521 CCC Mitigation	153-1531 Construction - Jail Facility	154-1541 Construction - Crt House Sq	164-0752 MHS Act	165-0751 Mental Health	166-0851 Welfare Admin	167-0731 Public Health
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$2,353	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	1,401	0	0	0
3 0101 Non Departmental	6	0	0	0	0	158	3,389	209	0	50
4 0281 Employee Benefits	0	0	0	0	0	9	0	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	24	0	101	0	0	694	14,187	873	0	208
7 0041 Personnel/Risk	0	0	0	0	0	190	0	0	0	0
8 0061 Auditor-Controller	249	9	71	0	79	688	6,259	231	147	250
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	1,811	0	0	0
11 0311 Data Processing	5	0	0	0	0	165	3,145	194	0	46
Total Current Allocations	285	9	172	0	79	1,905	32,546	1,507	147	554
Less: Prior Year Allocations	26	1,204	1,917	7	0	0	46,904	862	152	1,350
Carry-Forward	259	(1,195)	(1,745)	(7)	0	0	(14,358)	645	(5)	(796)
Proposed Costs	\$544	\$(1,187)	\$(1,573)	\$(7)	\$79	\$1,905	\$18,188	\$2,153	\$141	\$(242)

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Summary Schedule

Department	169-1691 Tobacco Settlement	170-1701 Debt Service	174-1741 Geothermal	175-1751 Fair	178-1781 Pre 89 Loan Income	180-1801 Self Insur Reserve	181-0042 Risk Mgmt	182-0541 Narcotics Task Force	182-0542 Calmmett	182-0544 2015 JAG - Prevention & Education
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$812	\$0	\$1,489
2 Equipment Depreciation	0	0	0	700	0	0	0	0	0	0
3 0101 Non Departmental	0	0	120	1,133	0	58	1	0	38	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	0	0	501	6,094	0	243	3	0	176	0
7 0041 Personnel/Risk	0	0	0	0	0	0	0	0	0	0
8 0061 Auditor-Controller	20	3	254	14,560	0	73	14	4	88	28
9 0141 County Counsel	0	0	0	8,978	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	111	1,052	0	54	1	0	35	0
Total Current Allocations	20	3	985	32,518	0	428	19	816	337	1,517
Less: Prior Year Allocations	21	2,067	114	31,974	0	47	21	5	72	5,019
Carry-Forward	(1)	(2,064)	871	543	0	381	(2)	811	265	(3,502)
Proposed Costs	\$19	\$(2,061)	\$1,856	\$33,061	\$0	\$809	\$17	\$1,627	\$602	\$(1,985)

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Summary Schedule

Department	183-1751 Fair	185-0540 CCF Equip Deprec	186-0537 Sheriff DNA Fund	368-0681 Planning	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
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$(1,163)	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	1,801	0	0	0	0
3 0101 Non Departmental	207	0	4	0	0	1,491	12	262	106	969
4 0281 Employee Benefits	38	0	0	0	0	114	0	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	878	102	15	0	0	6,624	141	1,106	671	7,594
7 0041 Personnel/Risk	816	0	0	0	0	2,447	0	0	0	0
8 0061 Auditor-Controller	2,703	174	47	1,469	2,528	9,450	269	2,170	1,548	3,395
9 0141 County Counsel	0	0	0	0	0	0	0	0	0	790
10 0221 DPW - Buildings & Grounds	0	0	0	0	0	35,707	0	0	0	0
11 0311 Data Processing	269	0	3	0	0	1,614	11	243	99	1,532
Total Current Allocations	4,912	276	68	1,469	2,528	58,086	433	3,780	2,424	14,279
Less: Prior Year Allocations	2,662	86	0	1,447	58,172	30,536	297	2,330	9,464	15,362
Carry-Forward	2,250	190	0	23	(55,644)	27,549	136	1,450	(7,040)	(1,083)
Proposed Costs	\$7,161	\$466	\$68	\$1,492	\$(53,117)	\$85,635	\$570	\$5,230	\$(4,616)	\$13,196

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Summary Schedule

Department	571-5711 Local Transp Fund	572-5721 St Transit Asst Fund	573-5731 LCTC Prop 1B	574-5741 Lassen Co Transportatio n	585-0241 Solid Waste Fund	586-0241 Solid Waste Capital Improvement	588-0943 Westwood Business Park	590-5901 RDA	9997 Schools	9998 Districts
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 0101 Non Departmental	0	0	0	591	1,421	3	0	0	0	2,596
4 0281 Employee Benefits	0	0	0	0	151	0	0	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	352	0	0	2,470	10,223	12	0	0	0	14,696
7 0041 Personnel/Risk	0	0	0	0	3,222	0	0	0	0	0
8 0061 Auditor-Controller	85	32	61	639	(31,734)	35	0	0	19,837	40,573
9 0141 County Counsel	0	0	0	0	0	0	0	0	0	6,716
10 0221 DPW - Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
11 0311 Data Processing	0	0	0	548	2,551	3	0	0	0	2,409
Total Current Allocations	437	32	61	4,248	(14,166)	53	0	0	19,837	66,990
Less: Prior Year Allocations	89	42	0	0	(5,365)	0	347	135	19,154	63,819
Carry-Forward	348	(10)	0	0	(8,801)	0	(347)	(135)	682	3,171
Proposed Costs	\$785	\$22	\$61	\$4,248	\$(22,967)	\$53	\$(347)	\$(135)	\$20,519	\$70,161

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Summary Schedule

Department	All Other	Total
1 Building Depreciation	\$29,872	\$471,489
2 Equipment Depreciation	2,370	53,935
3 0101 Non Departmental	0	96,522
4 0281 Employee Benefits	0	12,508
5 0291 Insurance	0	107,657
6 0031 Administrative Services	0	519,933
7 0041 Personnel/Risk	0	116,076
8 0061 Auditor-Controller	1	539,040
9 0141 County Counsel	0	297,910
10 0221 DPW - Buildings & Grounds	423,997	1,075,570
11 0311 Data Processing	0	109,771
Total Current Allocations	<u>456,239</u>	<u>3,400,412</u>
Less: Prior Year Allocations	<u>376,277</u>	<u>3,467,156</u>
Carry-Forward	79,962	(80,654)
Proposed Costs	<u><u>\$536,201</u></u>	<u><u>\$3,319,758</u></u>