



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Plumas
Quincy, California**

**Date: October 19, 2020
Filing Ref: PLU21**

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. 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.

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 PLUMAS

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Roberta M. Allen

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

Name

Auditor-Controller

Title

11-6-2020

11-6-2020

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	\$1,113	\$0	\$0	\$7,961	\$760	\$9,977	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	4,500	0	936	0	0	0	0
3 20030 CAO	1,675	383	0	2,271	869	828	0	28	42	417
4 20035 Human Resources	6,653	0	0	9,051	2,927	3,593	0	0	0	0
5 20020 General Services	(7)	(111)	0	(51)	80	167	0	200	60	(99)
6 20080 County Counsel	59,828	0	0	2,117	7,426	1,301	0	1,250	0	1,038
7 20040 Auditor	4,588	725	0	35,392	9,696	3,214	0	3,208	251	1,405
8 20050 Treasurer/Tax Collector	149	21	0	219	197	156	0	962	2	227
9 20120 Facility Services	14,742	0	0	14,147	9,959	17,158	0	0	2,020	0
10 20220 Information Technology	5,477	0	0	148,413	33,779	7,349	0	0	0	0
11 20469 Records Managment	1,684	0	0	31,789	1,081	8,742	0	0	0	0
12 Property Insurance	249	0	0	881	170	1,104	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	96,152	1,019	0	256,691	66,942	54,527	0	5,648	2,375	2,988
Less: Prior Year Allocations	109,423	453	2	185,472	52,365	63,518	80	6,649	298	3,311
Carry-Forward	(13,272)	567	(2)	71,219	14,577	(8,991)	(80)	(1,000)	2,077	(323)
Proposed Costs	\$82,880	\$1,586	\$(2)	\$327,910	\$81,519	\$45,535	\$(80)	\$4,648	\$4,452	\$2,665

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	\$128	\$0	\$9,508	\$10,302	\$37,826	\$2,199
2 Equipment Depreciation	0	5,213	0	0	0	0	26,476	5,745	0	0
3 20030 CAO	0	3,921	479	147	308	14	1,257	1,797	531	316
4 20035 Human Resources	0	16,624	1,633	0	1,179	0	4,462	7,240	2,067	1,424
5 20020 General Services	0	372	428	57	64	79	78	87	241	48
6 20080 County Counsel	0	7,307	0	0	51	0	8,265	1,084	4,501	38,809
7 20040 Auditor	0	15,933	3,655	1,370	2,022	1,204	4,869	10,746	4,590	1,879
8 20050 Treasurer/Tax Collector	0	424	580	317	78	355	298	330	414	32
9 20120 Facility Services	0	45,083	0	0	1,677	0	8,741	17,717	16,464	3,396
10 20220 Information Technology	0	47,314	0	0	3,706	0	7,566	34,380	9,378	6,486
11 20469 Records Managment	0	0	0	0	356	0	0	28,177	0	0
12 Property Insurance	0	3,178	0	0	29	0	1,305	1,140	4,463	254
13 Annex Interest	0	18,903	0	0	0	0	0	0	0	1,510
Total Current Allocations	0	191,798	6,774	1,891	9,599	1,652	72,823	118,745	80,476	56,354
Less: Prior Year Allocations	35	185,623	4,652	1,229	8,404	1,837	43,378	99,807	69,758	29,538
Carry-Forward	(35)	6,175	2,122	662	1,195	(185)	29,446	18,939	10,717	26,816
Proposed Costs	\$(35)	\$197,973	\$8,896	\$2,553	\$10,794	\$1,467	\$102,269	\$137,684	\$91,193	\$83,170

**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	\$996	\$0	\$9,498	\$1,856	\$19,109	\$0	\$0
2 Equipment Depreciation	0	0	0	676	4,503	0	550	9,070	0	0
3 20030 CAO	113	273	0	786	0	1,112	337	2,026	0	5
4 20035 Human Resources	453	1,127	0	3,227	0	4,181	1,301	7,919	0	0
5 20020 General Services	56	87	10	628	13	78	67	182	74	96
6 20080 County Counsel	0	23,319	0	39	5,790	19,575	99	1,815	0	0
7 20040 Auditor	698	1,228	40	17,386	32	5,559	6,098	7,600	177	432
8 20050 Treasurer/Tax Collector	31	132	6	166	0	200	93	307	0	69
9 20120 Facility Services	0	0	0	14,803	0	16,486	3,192	30,580	1,749	0
10 20220 Information Technology	0	0	0	67,651	318	12,233	23,584	15,996	0	0
11 20469 Records Managment	0	0	0	659	0	0	0	7,225	0	0
12 Property Insurance	0	0	0	223	0	1,051	205	2,233	0	0
13 Annex Interest	0	0	0	0	0	0	0	13,063	0	0
Total Current Allocations	1,351	26,166	56	107,237	10,657	69,974	37,383	117,123	1,999	602
Less: Prior Year Allocations	1,380	13,305	148	82,199	7,332	68,745	28,524	143,363	199	3
Carry-Forward	(29)	12,860	(92)	25,038	3,325	1,229	8,859	(26,240)	1,800	599
Proposed Costs	\$1,322	\$39,026	\$(35)	\$132,275	\$13,982	\$71,203	\$46,242	\$90,884	\$3,799	\$1,200

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	\$0	\$1,879
2 Equipment Depreciation	0	7,022	0	0	0	4,698	0	0	0	0
3 20030 CAO	0	330	1,269	373	0	263	0	12	307	322
4 20035 Human Resources	0	1,252	4,974	1,642	0	1,022	0	0	1,044	1,182
5 20020 General Services	0	101	300	70	10	95	0	10	139	111
6 20080 County Counsel	0	0	4,917	0	0	0	11,548	0	0	496
7 20040 Auditor	1	2,632	8,101	1,076	23	2,804	0	117	2,306	1,950
8 20050 Treasurer/Tax Collector	0	238	757	107	0	189	0	23	387	145
9 20120 Facility Services	0	0	101,023	0	0	10,696	0	0	118,496	15,486
10 20220 Information Technology	0	4,476	9,664	0	0	8,081	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	386	0	2,545	0	0	564	0	0	202	487
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	6,571	16,051	161,211	3,268	32	32,522	11,548	163	122,882	22,058
Less: Prior Year Allocations	7,277	17,862	124,083	4,597	37	17,183	15,090	168	166,220	21,851
Carry-Forward	(706)	(1,811)	37,128	(1,329)	(5)	15,339	(3,543)	(5)	(43,338)	207
Proposed Costs	\$5,865	\$14,240	\$198,339	\$1,939	\$27	\$47,861	\$8,005	\$158	\$79,544	\$22,265

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	\$15,675	\$6,341	\$0	\$0	\$0	\$2,585	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	9,547	0	0
3 20030 CAO	23	22	36	34	18	0	0	2,905	(0)	0
4 20035 Human Resources	0	11	22	0	0	0	0	9,645	0	0
5 20020 General Services	38	63	78	31	40	0	7	178	10	0
6 20080 County Counsel	0	0	0	0	0	0	0	3,274	0	0
7 20040 Auditor	568	828	1,018	522	461	0	17	11,442	23	0
8 20050 Treasurer/Tax Collector	153	141	170	130	116	0	0	473	0	0
9 20120 Facility Services	18,804	1,731	9,671	11,048	9,302	0	0	35,725	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	13,808	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	3,727	0	0
12 Property Insurance	406	392	1,635	553	0	0	0	579	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	20,191	3,476	28,305	18,660	9,938	0	24	93,889	32	0
Less: Prior Year Allocations	19,496	14,039	51,023	16,265	10,538	17	29	79,704	32	2
Carry-Forward	695	(10,563)	(22,718)	2,395	(600)	(17)	(5)	14,185	(0)	(2)
Proposed Costs	\$20,886	\$(7,087)	\$5,586	\$21,055	\$9,338	\$(17)	\$19	\$108,073	\$32	\$(2)

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

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	745	4	1	0	0	0	2,088
4 20035 Human Resources	0	0	0	2,177	0	0	0	0	0	8,627
5 20020 General Services	0	0	0	1	23	12	9	5	58	706
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	0	0	0	1,962	92	35	22	11	245	10,679
8 20050 Treasurer/Tax Collector	0	0	0	139	10	2	0	0	38	2,051
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	1,009
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	2,499
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	75
13 Annex Interest	0	0	0	0	0	0	0	0	0	449
Total Current Allocations	0	0	0	5,024	129	49	31	16	341	38,037
Less: Prior Year Allocations	14	19	15	12,003	0	58	279	31	1,452	29,355
Carry-Forward	(14)	(19)	(15)	(6,979)	0	(9)	(248)	(15)	(1,111)	8,682
Proposed Costs	\$(14)	\$(19)	\$(15)	\$(1,955)	\$129	\$41	\$(217)	\$1	\$(770)	\$46,719

**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	Rec Fds Dist	Rec Fds Dist	Rec Fds Dist	Rec Fds Dist	Buffer			Communications	
	1	2	3	4	5					
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$10,499	\$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	65	13,877	0	24	6,038
4 20035 Human Resources	0	0	0	0	0	0	49,868	0	0	21,086
5 20020 General Services	11	2	3	2	3	14	(3)	7	3	(246)
6 20080 County Counsel	0	0	0	0	0	0	31,726	0	0	27,146
7 20040 Auditor	27	6	7	6	7	425	57,188	17	138	15,066
8 20050 Treasurer/Tax Collector	0	0	0	0	0	69	1,654	0	27	1,311
9 20120 Facility Services	0	0	0	0	0	0	28,290	0	0	91,000
10 20220 Information Technology	0	0	0	0	0	0	21,812	0	0	5,536
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	1,810	0	0	7,210
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	39	8	9	8	9	573	248,359	24	191	239,796
Less: Prior Year Allocations	46	11	12	11	12	2,276	230,760	28	0	234,407
Carry-Forward	(7)	(3)	(3)	(3)	(3)	(1,703)	17,600	(4)	0	5,388
Proposed Costs	\$31	\$5	\$6	\$5	\$6	\$(1,131)	\$265,959	\$20	\$191	\$245,184

Plumas County
2 CFR Part 200 Cost Allocation Plan

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	1,040	7	18,123	0	10	37	981	0	2	12,281
4 20035 Human Resources	4,030	0	61,718	0	12	0	2,468	0	0	45,134
5 20020 General Services	16	20	(91)	0	129	191	503	17	16	(18)
6 20080 County Counsel	0	0	13,859	0	0	0	7,159	0	0	64,439
7 20040 Auditor	2,703	257	53,765	0	727	804	8,071	41	49	26,951
8 20050 Treasurer/Tax Collector	95	0	6,261	0	78	93	851	0	2	1,935
9 20120 Facility Services	0	0	0	0	0	0	4,545	0	0	110,734
10 20220 Information Technology	0	0	(3,944)	0	0	0	4,171	0	0	22,764
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	678	0	0	7,651
13 Annex Interest	0	0	0	0	0	0	0	0	0	45,501
Total Current Allocations	7,884	284	149,691	0	957	1,126	34,370	58	69	403,626
Less: Prior Year Allocations	6,950	3,580	145,363	5	1,404	1,011	25,701	134	366	358,870
Carry-Forward	933	(3,296)	4,329	(5)	(447)	115	8,669	(77)	(297)	44,756
Proposed Costs	\$8,817	\$(3,012)	\$154,020	\$(5)	\$509	\$1,241	\$43,039	\$(19)	\$(228)	\$448,383

**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	177	4,324	0	38	12,433	3,734	456	2	84	562
4 20035 Human Resources	0	0	0	0	46,131	11,335	0	0	14	2,253
5 20020 General Services	(44)	(935)	42	28	(341)	148	(141)	13	(6)	97
6 20080 County Counsel	0	0	0	0	29,280	693	0	0	0	0
7 20040 Auditor	344	8,449	101	209	18,069	11,012	899	45	288	1,383
8 20050 Treasurer/Tax Collector	8	65	0	0	1,526	1,540	25	0	17	31
9 20120 Facility Services	0	0	0	0	52,975	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	2,550	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	3,767	0	0	0	0	0
13 Annex Interest	0	0	0	0	21,887	0	0	0	0	0
Total Current Allocations	484	11,903	144	276	220,353	28,462	1,239	60	397	4,325
Less: Prior Year Allocations	508	6,183	133	3,450	197,660	51,717	1,743	1,330	3,882	6,337
Carry-Forward	(24)	5,720	11	(3,174)	22,693	(23,255)	(504)	(1,270)	(3,485)	(2,012)
Proposed Costs	\$460	\$17,623	\$155	\$(2,898)	\$243,046	\$5,207	\$735	\$(1,210)	\$(3,087)	\$2,313

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

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	(0)	467	4	371	9,832	43	243	276	0	0
4 20035 Human Resources	0	1,946	16	808	32,935	0	891	883	0	0
5 20020 General Services	28	126	61	49	424	27	117	89	0	317
6 20080 County Counsel	0	0	0	0	17,407	0	0	0	0	0
7 20040 Auditor	84	1,257	388	1,845	36,965	185	1,567	1,448	0	756
8 20050 Treasurer/Tax Collector	0	97	0	261	2,461	6	204	174	0	0
9 20120 Facility Services	0	7,401	0	0	114,871	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	49,154	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	373	0	0	8,734	0	0	0	0	0
13 Annex Interest	0	0	0	0	51,095	0	0	0	0	0
Total Current Allocations	112	13,449	469	3,334	399,742	261	3,022	2,870	0	1,072
Less: Prior Year Allocations	1,046	31,705	1,031	4,684	369,576	261	3,026	3,526	5	12
Carry-Forward	(934)	(18,256)	(562)	(1,350)	30,166	(1)	(4)	(656)	(5)	1,060
Proposed Costs	\$(822)	\$(4,807)	\$(93)	\$1,984	\$429,909	\$260	\$3,017	\$2,214	\$(5)	\$2,132

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

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	681	0	167	(1)	7	1	452	0	0
4 20035 Human Resources	0	2,678	0	0	0	0	0	1,035	0	0
5 20020 General Services	55	239	0	(20)	9	82	12	84	6	7
6 20080 County Counsel	0	274	0	0	0	0	0	0	0	0
7 20040 Auditor	148	4,003	0	542	20	245	35	2,297	21	17
8 20050 Treasurer/Tax Collector	6	195	0	63	0	11	2	437	2	0
9 20120 Facility Services	0	10,255	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	5,008	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	767	0	0	0	0	0	0	0	0
13 Annex Interest	0	4,561	0	0	0	0	0	0	0	0
Total Current Allocations	209	35,304	0	752	29	345	50	4,304	29	24
Less: Prior Year Allocations	232	40,986	5	1,169	34	449	146	4,673	98	51
Carry-Forward	(23)	(5,682)	(5)	(417)	(5)	(104)	(96)	(370)	(69)	(27)
Proposed Costs	\$186	\$29,622	\$(5)	\$335	\$24	\$241	\$(46)	\$3,934	\$(40)	\$(2)

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

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	6	14	0	65	53	130	(1)	15	1	1,415
4 20035 Human Resources	0	6	0	0	0	276	0	0	0	5,319
5 20020 General Services	5	29	0	5	(10)	34	12	21	7	154
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	41	261	0	264	147	1,379	27	340	26	4,184
8 20050 Treasurer/Tax Collector	6	57	0	34	15	158	0	92	2	595
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	58	367	0	368	206	1,979	38	468	37	11,668
Less: Prior Year Allocations	100	643	99	92	160	2,076	47	526	53	9,117
Carry-Forward	(42)	(276)	(99)	276	46	(97)	(9)	(58)	(16)	2,550
Proposed Costs	\$15	\$92	\$(99)	\$644	\$251	\$1,882	\$28	\$410	\$20	\$14,218

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

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	86	91	38	50	4	0	0	0	0	1,854
4 20035 Human Resources	233	446	0	0	0	0	0	0	0	7,474
5 20020 General Services	21	39	(9)	278	43	4	1	1	12	323
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	2,736
7 20040 Auditor	401	200	75	2,109	224	9	2	2	28	5,549
8 20050 Treasurer/Tax Collector	52	0	2	479	40	0	0	0	0	330
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	3,928
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	793	776	105	2,916	312	13	3	3	40	22,194
Less: Prior Year Allocations	737	2,253	15	3,579	297	2	3	3	3	23,623
Carry-Forward	56	(1,477)	90	(663)	14	12	(0)	(0)	37	(1,429)
Proposed Costs	\$849	\$(700)	\$195	\$2,253	\$326	\$25	\$2	\$2	\$77	\$20,765

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	12	0	5	373	0	0	0	7
4 20035 Human Resources	0	0	0	0	0	1,514	0	0	0	0
5 20020 General Services	23	6	25	6	17	177	1	21	5	17
6 20080 County Counsel	0	0	0	0	0	0	0	1,116	0	0
7 20040 Auditor	56	14	209	13	74	2,405	3	51	18	125
8 20050 Treasurer/Tax Collector	0	0	44	0	8	357	0	0	2	25
9 20120 Facility Services	0	0	0	0	0	1,284	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	79	20	289	19	104	6,109	4	1,188	25	173
Less: Prior Year Allocations	60	23	185	22	109	4,755	5	69	45	194
Carry-Forward	19	(3)	104	(3)	(5)	1,354	(1)	1,119	(20)	(21)
Proposed Costs	\$98	\$17	\$393	\$16	\$98	\$7,463	\$3	\$2,307	\$4	\$152

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

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	4	1	1	85	3	6	0	49	0	0
4 20035 Human Resources	0	0	0	99	0	0	0	0	0	0
5 20020 General Services	95	8	120	229	77	61	11	3	0	9
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	247	21	288	3,540	433	250	26	169	1	21
8 20050 Treasurer/Tax Collector	4	0	0	0	88	32	0	15	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
Total Current Allocations	350	30	408	3,953	601	350	38	236	1	30
Less: Prior Year Allocations	1,367	495	608	3,653	656	378	45	670	2	77
Carry-Forward	(1,017)	(466)	(200)	300	(55)	(28)	(7)	(434)	(0)	(47)
Proposed Costs	\$(667)	\$(436)	\$208	\$4,253	\$545	\$322	\$30	\$(197)	\$1	\$(18)

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

Summary Schedule

Department	20272 QLG Litigation	20293 Crim Justice Const	20136 Cthse Annex / HHS	20137 Courthouse Remodel	20139 Cap Proj Animal Shltr	20140 Capital Improvement s	20141 Capital Imp Jail	20579 SW Plant / Oper	20891 Airports	20892 Airport Cap Imp
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	39	0	0	0	1,366	807	268	759	1
4 20035 Human Resources	0	0	0	0	0	0	0	0	1,922	0
5 20020 General Services	4	61	14	5	2	(515)	(309)	146	553	36
6 20080 County Counsel	0	0	0	0	0	0	0	0	15,325	0
7 20040 Auditor	10	297	33	12	5	2,088	1,221	1,371	5,036	99
8 20050 Treasurer/Tax Collector	0	21	0	0	0	0	0	134	628	4
9 20120 Facility Services	0	0	0	0	0	0	0	0	1,057	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	15	418	47	17	7	2,939	1,719	1,918	25,281	140
Less: Prior Year Allocations	17	176	19	20	8	1,012	0	1,737	11,101	613
Carry-Forward	(2)	242	28	(3)	(1)	1,928	0	182	14,179	(473)
Proposed Costs	\$13	\$660	\$75	\$15	\$6	\$4,867	\$1,719	\$2,100	\$39,460	\$(333)

Plumas County
2 CFR Part 200 Cost Allocation Plan

Summary Schedule

Department	20480 Senior Trans	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
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	901	664	96	0	2,264	635	0	0	0	0
4 20035 Human Resources	3,410	0	0	0	0	0	0	0	0	0
5 20020 General Services	255	(208)	(6)	10	(818)	(227)	5	13	30	38
6 20080 County Counsel	0	0	0	0	0	0	0	0	183	154
7 20040 Auditor	3,219	1,174	239	23	3,562	1,002	11	36	72	107
8 20050 Treasurer/Tax Collector	311	21	8	0	6	0	0	2	0	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
Total Current Allocations	8,097	1,650	336	32	5,014	1,411	16	51	284	304
Less: Prior Year Allocations	18,235	886	250	57	2,383	259	26	62	1,556	3,250
Carry-Forward	(10,138)	764	86	(25)	2,632	1,152	(10)	(11)	(1,271)	(2,945)
Proposed Costs	\$(2,041)	\$2,414	\$423	\$7	\$7,646	\$2,564	\$6	\$40	\$(987)	\$(2,641)

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

Summary Schedule

Department	26080 Beckwrth CSA	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
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	54	16	0	0	0	0	0	0	195	0
5 20020 General Services	201	161	25	33	12	4	231	45	234	4
6 20080 County Counsel	105	9,127	0	0	0	0	4,607	0	0	0
7 20040 Auditor	846	614	59	95	28	10	1,374	124	1,571	10
8 20050 Treasurer/Tax Collector	65	63	0	6	0	0	298	6	168	0
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	318	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,271	9,980	402	134	40	15	6,510	174	2,168	15
Less: Prior Year Allocations	1,849	3,063	2,370	183	51	17	2,979	6,588	2,956	19
Carry-Forward	(578)	6,918	(1,967)	(49)	(11)	(2)	3,531	(6,414)	(788)	(4)
Proposed Costs	\$693	\$16,898	\$(1,565)	\$85	\$30	\$13	\$10,042	\$(6,240)	\$1,380	\$11

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

Summary Schedule

Department	26870 Cromberg Cemetery	26880 Greenville Cemetery	26890 Meadow Valley Cemetery	26900 Mohawk Valley Cemetery	26910 Portola Cemetery	26920 Quincy La Porte Cemetery	26930 Taylorsville Cemetery	26520 Pratville Almanor Fire	26530 Beckwourth Fire	26540 Chester 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	0	18	17	45	0	381	10	0	469	0
5 20020 General Services	29	151	148	74	218	312	112	142	489	7
6 20080 County Counsel	0	0	0	95	0	0	0	0	0	0
7 20040 Auditor	69	775	752	380	1,440	2,876	618	1,013	4,472	17
8 20050 Treasurer/Tax Collector	0	90	92	46	217	353	53	204	693	0
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	98	1,034	1,009	640	1,875	3,921	794	1,359	6,123	24
Less: Prior Year Allocations	153	1,733	1,010	633	2,261	4,179	1,193	1,788	9,244	28
Carry-Forward	(56)	(700)	(1)	7	(386)	(258)	(399)	(428)	(3,121)	(4)
Proposed Costs	\$42	\$334	\$1,008	\$647	\$1,489	\$3,663	\$394	\$931	\$3,001	\$20

Plumas County
2 CFR Part 200 Cost Allocation Plan

Summary Schedule

Department	26550 Crescent Mills Fire	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
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	252
4 20035 Human Resources	29	304	0	0	11	2,940	443	0	428	0
5 20020 General Services	194	456	321	78	344	763	555	169	493	64
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	1,357	3,873	1,932	426	2,476	10,136	6,194	1,107	4,542	1,200
8 20050 Treasurer/Tax Collector	176	693	378	31	475	1,120	1,162	254	983	67
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	1,193
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,755	5,326	2,631	535	3,306	14,960	8,354	1,530	6,445	2,776
Less: Prior Year Allocations	2,384	5,933	4,028	600	3,071	14,347	13,035	1,892	4,588	1,993
Carry-Forward	(630)	(608)	(1,397)	(65)	235	612	(4,681)	(362)	1,857	782
Proposed Costs	\$1,125	\$4,718	\$1,234	\$470	\$3,541	\$15,572	\$3,673	\$1,168	\$8,303	\$3,558

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

Summary Schedule

Department	22193 PP&M	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
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	64	0	0	0	0	0	0	0	0	0
4 20035 Human Resources	0	0	0	0	0	0	0	0	328	0
5 20020 General Services	(8)	28	105	61	32	57	46	32	409	14
6 20080 County Counsel	0	0	1,432	0	0	0	0	0	0	0
7 20040 Auditor	143	66	369	173	91	161	124	92	3,814	50
8 20050 Treasurer/Tax Collector	2	0	15	10	6	10	6	6	700	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
Total Current Allocations	202	94	1,922	244	129	228	176	130	5,251	70
Less: Prior Year Allocations	173	69	968	192	177	150	249	178	7,614	93
Carry-Forward	29	24	955	52	(48)	78	(73)	(48)	(2,363)	(24)
Proposed Costs	\$230	\$118	\$2,877	\$295	\$81	\$306	\$102	\$82	\$2,888	\$46

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

Summary Schedule

Department	26760 C Road Taxes	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 VIII CSD	26940 Chester 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	0	736	0	0
5 20020 General Services	16	14	15	30	30	148	70	588	33	32
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	54	50	53	87	87	1,039	333	4,830	95	91
8 20050 Treasurer/Tax Collector	6	6	6	6	6	189	42	872	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
Total Current Allocations	75	70	74	122	122	1,376	445	7,026	134	129
Less: Prior Year Allocations	106	93	101	169	169	1,925	866	8,446	224	183
Carry-Forward	(31)	(24)	(27)	(47)	(47)	(549)	(420)	(1,421)	(90)	(54)
Proposed Costs	\$45	\$46	\$47	\$75	\$75	\$827	\$25	\$5,605	\$45	\$75

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

Summary Schedule

Department	26950 Clio Public Utility	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
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	12	0	0	0	12	25	0	0	61
5 20020 General Services	32	158	32	30	15	147	383	3	17	306
6 20080 County Counsel	0	0	0	0	0	1,638	0	0	95	0
7 20040 Auditor	91	971	91	87	35	821	2,320	7	47	1,659
8 20050 Treasurer/Tax Collector	6	135	6	6	0	155	437	0	2	242
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	129	1,276	129	122	50	2,772	3,165	9	161	2,269
Less: Prior Year Allocations	183	1,403	183	169	632	2,925	4,367	14	177	3,035
Carry-Forward	(54)	(128)	(54)	(47)	(582)	(153)	(1,202)	(5)	(15)	(767)
Proposed Costs	\$75	\$1,148	\$75	\$75	\$(533)	\$2,620	\$1,964	\$5	\$146	\$1,502

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

Summary Schedule

Department	27093 Ind Vill Rec & Park District Pool	26921 Quincy Cemetery Endow	26922 Clsd 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
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	15	8	4	12	12	7	19	6	16	7,283
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	109	20	10	29	28	16	44	14	55	17,417
8 20050 Treasurer/Tax Collector	27	0	0	0	0	0	0	0	6	17
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	150	28	15	42	40	23	63	20	77	24,717
Less: Prior Year Allocations	445	54	8	68	34	31	19	14	195	29,392
Carry-Forward	(294)	(26)	7	(26)	6	(8)	44	6	(119)	(4,674)
Proposed Costs	\$(144)	\$2	\$22	\$15	\$46	\$15	\$107	\$26	\$(42)	\$20,043

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

Summary Schedule

Department	5XXX All Trusts	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
1 Building Depreciation	\$0	\$8,413	\$866	\$0	\$0	\$0	\$0	\$0	\$0	\$736
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	17	12	0	753	0	0	0	0	0
4 20035 Human Resources	0	0	0	0	1,198	0	0	0	0	0
5 20020 General Services	10,440	37	16	4	4	4	6	160	45	2,376
6 20080 County Counsel	0	0	2,179	0	44	0	0	0	0	4,362
7 20040 Auditor	71,214	209	78	8	2,039	8	15	798	124	9,201
8 20050 Treasurer/Tax Collector	5,998	29	4	0	141	0	0	151	6	1,276
9 20120 Facility Services	0	115,622	11,808	0	0	0	0	0	0	291,637
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	45	31	0	0	0	0	0	0	0
12 Property Insurance	0	2,137	194	0	0	0	0	0	0	311
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	87,652	126,509	15,187	12	4,179	12	21	1,108	174	309,900
Less: Prior Year Allocations	118,284	115,632	15,898	217	3,991	22	22	1,830	224	183,865
Carry-Forward	(30,632)	10,877	(711)	(205)	188	(10)	(0)	(722)	(50)	126,034
Proposed Costs	\$57,020	\$137,386	\$14,477	\$(193)	\$4,367	\$3	\$21	\$386	\$124	\$435,934

Plumas County
2 CFR Part 200 Cost Allocation Plan

Summary Schedule

Department	Total
1 Building Depreciation	\$478,057
2 Equipment Depreciation	119,776
3 20030 CAO	128,794
4 20035 Human Resources	420,331
5 20020 General Services	36,619
6 20080 County Counsel	439,030
7 20040 Auditor	662,417
8 20050 Treasurer/Tax Collector	52,347
9 20120 Facility Services	1,396,312
10 20220 Information Technology	570,720
11 20469 Records Managment	83,517
12 Property Insurance	57,945
13 Annex Interest	156,970
Total Current Allocations	<u>4,602,834</u>
Less: Prior Year Allocations	<u>4,264,531</u>
Carry-Forward	<u>336,264</u>
Proposed Costs	<u><u>\$4,939,098</u></u>