



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

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Lassen  
Susanville, California**

**Date: September 15, 2021  
Filing Ref: LAS22**

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 **2021-22**. 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 **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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. Building Depreciation
3. Auditor-Controller
4. County Counsel
5. DPW – Buildings & Grounds
6. Information Services ISF
7. Fleet Maintenance 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 2021-22 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF LASSEN**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY Original signed by**

**Original signed by Loc Trinh on behalf of**

**Julie Morgan**

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

**Name**

**Auditor**

**Title**

**9-27-2021**

**9-27-2021**

**Date**

**Date**

**Negotiated by Adam Russ  
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment: Summary Schedule

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

**Summary Schedule**

Department	0011 Board of Supervisors	0012 Clerk of the Board	0062 Collections	0071 Treasurer	0073 Tax Collector	0081 Assessor	0222 Parks	0312 Data Proc - Prop Mgmt	0331 PW - Surveyor	0391 County Clerk
1 Building Depreciation	\$1,835	\$478	\$311	\$273	\$435	\$2,001	\$0	\$0	\$0	\$4,407
2 Equipment Depreciation	1,145	695	784	539	1,138	1,291	0	0	99	507
3 0101 Non Departmental	488	206	307	183	428	1,123	40	101	161	124
4 0281 Employee Benefits	52	150	24	13	25	89	0	0	10	5
5 0291 Insurance	31,362	505	1,172	434	1,526	3,942	121	0	420	24,409
6 0031 Administrative Services	28,155	3,482	1,308	993	3,245	5,143	194	433	874	622
7 0041 Personnel/Risk	1,528	367	703	382	749	2,640	0	0	306	153
8 0061 Auditor-Controller	2,923	873	2,068	1,333	5,604	5,645	2,325	44	1,379	1,172
9 0141 County Counsel	72,434	2,089	696	1,393	2,786	10,447	1,393	0	0	2,786
10 0221 DPW - Buildings & Grounds	17,645	9,091	12,524	8,157	9,752	46,849	0	0	0	5,632
11 0311 Data Processing	1,136	377	619	7,298	777	2,290	47	118	301	201
<b>Total Current Allocations</b>	<b>158,703</b>	<b>18,313</b>	<b>20,516</b>	<b>20,997</b>	<b>26,465</b>	<b>81,460</b>	<b>4,119</b>	<b>697</b>	<b>3,550</b>	<b>40,016</b>
Less: Prior Year Allocations	133,632	25,385	32,567	25,058	24,375	133,273	2,113	483	4,167	17,231
Carry-Forward	25,072	(7,072)	(12,051)	(4,061)	2,090	(51,813)	2,006	214	(617)	22,786
<b>Proposed Costs</b>	<b>\$183,775</b>	<b>\$11,240</b>	<b>\$8,465</b>	<b>\$16,937</b>	<b>\$28,555</b>	<b>\$29,647</b>	<b>\$6,125</b>	<b>\$912</b>	<b>\$2,933</b>	<b>\$62,802</b>

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

**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	\$904	\$0	\$8,360	\$0	\$464	\$0	\$808	\$0	\$5,873	\$2,984
2 Equipment Depreciation	1,425	0	0	0	397	0	1,405	0	1,391	596
3 0101 Non Departmental	492	20	332	0	601	104	181	330	1,339	978
4 0281 Employee Benefits	23	0	451	0	2,167	0	21	0	85	80
5 0291 Insurance	1,044	0	45,423	0	1,906	0	611	1,176	4,251	16,388
6 0031 Administrative Services	2,952	369	1,490	0	3,160	444	773	4,345	7,553	4,173
7 0041 Personnel/Risk	694	0	795	0	993	0	620	0	2,506	2,384
8 0061 Auditor-Controller	4,878	3,378	7,176	0	4,054	83	1,552	498	8,682	11,262
9 0141 County Counsel	3,482	2,089	0	0	3,524	0	2,786	696	12,537	1,393
10 0221 DPW - Buildings & Grounds	15,880	0	0	0	0	0	19,166	0	44,801	22,768
11 0311 Data Processing	832	23	682	0	1,070	121	442	385	2,493	2,027
<b>Total Current Allocations</b>	<b>32,606</b>	<b>5,880</b>	<b>64,709</b>	<b>0</b>	<b>18,336</b>	<b>752</b>	<b>28,365</b>	<b>7,431</b>	<b>91,510</b>	<b>65,034</b>
Less: Prior Year Allocations	31,917	9,525	24,844	1,485	40,156	867	40,239	10,941	95,946	59,068
Carry-Forward	689	(3,645)	39,865	(1,485)	(21,820)	(115)	(11,874)	(3,510)	(4,436)	5,966
<b>Proposed Costs</b>	<b>\$33,296</b>	<b>\$2,234</b>	<b>\$104,574</b>	<b>\$(1,485)</b>	<b>\$(3,484)</b>	<b>\$637</b>	<b>\$16,491</b>	<b>\$3,920</b>	<b>\$87,074</b>	<b>\$70,999</b>

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

**Summary Schedule**

Department	0921 Vet Svcs	1021 Coop Extension	1091 Health Human Ct Share	1111 Gen Share	9000 Non Deptl	104-0322 Information Systems	104-1071 Telephone	107-0421 CCC Reimb	108-0433 DA Victim Witness	108-0438 DA - Child Advocacy Center
1 Building Depreciation	\$815	\$2,133	\$0	\$0	\$0	\$2,058	\$0	\$0	\$13,363	\$(5,749)
2 Equipment Depreciation	199	596	0	0	0	3,558	0	0	397	199
3 0101 Non Departmental	167	105	0	630	0	923	(0)	1,336	359	189
4 0281 Employee Benefits	15	8	0	0	0	41	0	0	31	11
5 0291 Insurance	459	2,062	0	0	0	0	0	0	0	0
6 0031 Administrative Services	950	449	0	2,687	0	12,066	(0)	5,700	1,556	847
7 0041 Personnel/Risk	458	244	0	0	0	1,222	0	0	932	336
8 0061 Auditor-Controller	1,280	1,141	128	98	663	4,004	361	8,258	2,529	1,608
9 0141 County Counsel	696	0	0	0	0	2,786	0	1,393	0	0
10 0221 DPW - Buildings & Grounds	5,606	16,274	0	0	0	32,726	0	0	36,950	4,296
11 0311 Data Processing	365	213	0	736	0	1,531	(0)	1,561	765	346
<b>Total Current Allocations</b>	<b>11,011</b>	<b>23,226</b>	<b>128</b>	<b>4,152</b>	<b>663</b>	<b>60,915</b>	<b>361</b>	<b>18,249</b>	<b>56,884</b>	<b>2,082</b>
Less: Prior Year Allocations	12,826	24,633	17	4,875	110	52,673	262	16,023	11,315	13,975
Carry-Forward	(1,815)	(1,406)	111	(724)	554	8,242	99	2,226	45,569	(11,892)
<b>Proposed Costs</b>	<b>\$9,196</b>	<b>\$21,820</b>	<b>\$239</b>	<b>\$3,428</b>	<b>\$1,217</b>	<b>\$69,157</b>	<b>\$459</b>	<b>\$20,474</b>	<b>\$102,453</b>	<b>\$(9,810)</b>

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

**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	298	993	1,788	596	3,675	497	1,490	0	298	0
3 0101 Non Departmental	252	1,414	2,458	762	7,267	481	1,187	2	317	94
4 0281 Employee Benefits	21	110	155	48	454	41	91	0	15	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	1,075	6,906	10,669	3,344	31,043	2,074	5,178	8	1,386	599
7 0041 Personnel/Risk	611	3,270	4,584	1,421	13,447	1,222	2,689	0	458	0
8 0061 Auditor-Controller	2,012	10,299	24,182	8,365	40,652	2,742	11,033	32	2,489	875
9 0141 County Counsel	13,914	4,179	6,965	2,786	6,268	0	2,786	0	0	0
10 0221 DPW - Buildings & Grounds	0	64,708	0	0	83,371	0	0	0	0	0
11 0311 Data Processing	521	2,864	4,571	1,417	13,474	1,015	2,383	2	540	109
<b>Total Current Allocations</b>	<b>18,705</b>	<b>99,342</b>	<b>55,372</b>	<b>18,739</b>	<b>211,318</b>	<b>8,071</b>	<b>26,837</b>	<b>44</b>	<b>5,504</b>	<b>3,166</b>
Less: Prior Year Allocations	22,000	141,175	53,036	15,185	161,033	7,469	22,490	63	13,172	12,721
Carry-Forward	(3,295)	(41,832)	2,335	3,554	50,285	603	4,347	(19)	(7,668)	(9,555)
<b>Proposed Costs</b>	<b>\$15,410</b>	<b>\$57,510</b>	<b>\$57,707</b>	<b>\$22,293</b>	<b>\$261,603</b>	<b>\$8,674</b>	<b>\$31,184</b>	<b>\$24</b>	<b>\$(2,164)</b>	<b>\$(6,389)</b>

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

**Summary Schedule**

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	298	0	0	5,364	2,781	0	0	0	0
3 0101 Non Departmental	0	452	2	70	5,090	3,397	1,972	0	375	11,771
4 0281 Employee Benefits	0	35	0	0	296	186	217	3	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	0	1,957	8	318	25,708	14,529	8,412	2	1,598	50,206
7 0041 Personnel/Risk	0	1,024	0	0	8,786	5,501	6,418	76	0	0
8 0061 Auditor-Controller	0	3,214	111	721	28,798	25,825	10,110	122	842	4,301
9 0141 County Counsel	0	0	0	0	4,875	54,891	0	0	0	0
10 0221 DPW - Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
11 0311 Data Processing	0	908	2	82	9,202	6,008	4,684	29	438	13,746
<b>Total Current Allocations</b>	<b>0</b>	<b>7,887</b>	<b>123</b>	<b>1,191</b>	<b>88,121</b>	<b>113,118</b>	<b>31,813</b>	<b>232</b>	<b>3,252</b>	<b>80,025</b>
Less: Prior Year Allocations	2,069	5,916	148	858	101,433	68,846	31,485	952	3,390	68,949
Carry-Forward	(2,069)	1,972	(25)	333	(13,312)	44,272	327	(720)	(138)	11,076
<b>Proposed Costs</b>	<b>\$(2,069)</b>	<b>\$9,859</b>	<b>\$97</b>	<b>\$1,524</b>	<b>\$74,808</b>	<b>\$157,390</b>	<b>\$32,140</b>	<b>\$(488)</b>	<b>\$3,115</b>	<b>\$91,100</b>



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

**Summary Schedule**

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 Lassen Trans Svc Agency	129-0538 Sheriff Tobacco Grant
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	1,589	0	0	0	0	0	0	0	199	397
3 0101 Non Departmental	7,022	0	226	44	888	1	0	0	476	487
4 0281 Employee Benefits	319	0	13	2	72	0	0	0	16	36
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	35,622	24	977	214	3,789	2	0	0	4,727	2,115
7 0041 Personnel/Risk	9,462	0	382	46	2,139	0	0	0	480	1,070
8 0061 Auditor-Controller	61,101	1,647	4,013	848	3,476	20	14	0	1,040	3,095
9 0141 County Counsel	19,327	3,482	0	42	0	0	0	0	0	0
10 0221 DPW - Buildings & Grounds	28,719	0	0	0	0	0	0	0	0	0
11 0311 Data Processing	11,709	0	405	69	1,831	1	0	0	1,135	965
<b>Total Current Allocations</b>	<b>174,870</b>	<b>5,153</b>	<b>6,016</b>	<b>1,265</b>	<b>12,195</b>	<b>24</b>	<b>14</b>	<b>0</b>	<b>8,073</b>	<b>8,164</b>
Less: Prior Year Allocations	157,476	1,351	38,106	757	13,897	42	36	0	4,548	0
Carry-Forward	17,393	3,802	(32,090)	507	(1,702)	(18)	(22)	0	3,525	0
<b>Proposed Costs</b>	<b>\$192,263</b>	<b>\$8,956</b>	<b>\$(26,074)</b>	<b>\$1,772</b>	<b>\$10,494</b>	<b>\$7</b>	<b>\$(8)</b>	<b>\$0</b>	<b>\$11,598</b>	<b>\$8,164</b>

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

**Summary Schedule**

Department	130-0371 Public Defender	130-0372 Public Defender Dept	130-0431 District Attorney	130-0437 Homicides	130-0521 Sheriff - Animal Control	130-0522 Sheriff	130-0523 Dispatch	130-0525 Jail	130-0526 Jail Physician	130-0528 Jail Hospital
1 Building Depreciation	\$0	\$20,309	\$6,752	\$0	\$0	\$13,535	\$4,060	\$165,588	\$0	\$0
2 Equipment Depreciation	0	1,093	1,192	0	0	2,384	1,093	2,185	0	0
3 0101 Non Departmental	286	842	1,543	0	231	6,835	948	6,241	1,792	20
4 0281 Employee Benefits	0	52	102	0	21	334	84	391	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	1,220	3,590	6,677	2	986	29,582	4,045	26,755	7,644	83
7 0041 Personnel/Risk	0	1,528	3,010	0	611	9,902	2,475	11,582	0	0
8 0061 Auditor-Controller	4,632	4,410	8,714	62	945	30,924	4,748	35,505	432	15
9 0141 County Counsel	3,831	0	4,875	0	0	7,661	0	11,840	0	2,786
10 0221 DPW - Buildings & Grounds	0	42,641	14,176	0	0	0	0	0	0	0
11 0311 Data Processing	334	1,550	2,919	1	497	11,654	2,026	11,583	2,093	23
<b>Total Current Allocations</b>	<b>10,303</b>	<b>76,014</b>	<b>49,960</b>	<b>65</b>	<b>3,291</b>	<b>112,812</b>	<b>19,478</b>	<b>271,671</b>	<b>11,962</b>	<b>2,927</b>
Less: Prior Year Allocations	6,733	77,853	86,487	150	3,350	123,872	16,869	323,851	12,140	376
Carry-Forward	3,569	(1,839)	(36,527)	(84)	(59)	(11,061)	2,610	(52,180)	(178)	2,552
<b>Proposed Costs</b>	<b>\$13,872</b>	<b>\$74,175</b>	<b>\$13,433</b>	<b>\$(19)</b>	<b>\$3,232</b>	<b>\$101,751</b>	<b>\$22,088</b>	<b>\$219,491</b>	<b>\$11,784</b>	<b>\$5,479</b>

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

**Summary Schedule**

Department	130-9000 Non- Departmental	131-1311 COPS State	131-1312 Rural Crime Prev	132-0534 Inmate Welfare	133-0535 Inmate Welfare County	134-0536 Narcotics Asset	135-0352 Fleet Maintenance	136-0661 Emergency Services	137-0073 Tax Collector	138-0551 LRF 2011 - Local Comm Corr
1 Building Depreciation	\$0	\$0	\$0	\$0	\$11,973	\$0	\$11,703	\$0	\$0	\$23,405
2 Equipment Depreciation	0	0	0	0	0	0	99	0	0	199
3 0101 Non Departmental	0	177	0	0	146	0	970	14	33	1,113
4 0281 Employee Benefits	0	0	0	0	5	0	27	0	0	57
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	0	753	0	0	625	0	4,302	58	141	4,773
7 0041 Personnel/Risk	0	0	0	0	153	0	795	0	0	1,681
8 0061 Auditor-Controller	267	112	170	2	4,028	10	8,825	15	117	3,938
9 0141 County Counsel	0	0	0	0	0	0	0	0	0	0
10 0221 DPW - Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
11 0311 Data Processing	0	206	0	0	228	0	1,427	16	39	1,923
<b>Total Current Allocations</b>	<b>267</b>	<b>1,248</b>	<b>170</b>	<b>2</b>	<b>17,159</b>	<b>10</b>	<b>28,148</b>	<b>103</b>	<b>329</b>	<b>37,088</b>
Less: Prior Year Allocations	81	1,525	114	480	3,086	109	18,404	909	472	11,472
Carry-Forward	186	(277)	56	(477)	14,072	(99)	9,744	(806)	(142)	25,616
<b>Proposed Costs</b>	<b>\$453</b>	<b>\$972</b>	<b>\$227</b>	<b>\$(475)</b>	<b>\$31,231</b>	<b>\$(89)</b>	<b>\$37,892</b>	<b>\$(703)</b>	<b>\$187</b>	<b>\$62,703</b>

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

**Summary Schedule**

Department	138-0552 LRF 2011 - DA & PD	138-0553 LRF 2011 - Juv Justice Acct	138-0554 LRF 2011 - HHS Acct	140-0678 Property Tax System	140-6786 PTA Audit	140-6787 PTA Tax Collector	140-6788 Prop Tax Assessor	141-0685 Susanville Ranch	142-0023 Title III 2209- 10	145-0561 Probation
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,659
2 Equipment Depreciation	0	0	0	0	0	99	0	99	0	2,483
3 0101 Non Departmental	0	0	0	0	1	91	44	136	46	3,088
4 0281 Employee Benefits	0	0	0	9	0	0	0	10	0	235
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	0	1	1	0	3	390	188	582	203	13,869
7 0041 Personnel/Risk	0	0	0	263	0	0	0	306	0	6,953
8 0061 Auditor-Controller	108	192	232	393	30	603	154	1,633	84	18,972
9 0141 County Counsel	0	0	0	0	0	0	0	0	0	6,268
10 0221 DPW - Buildings & Grounds	0	0	0	0	0	0	0	0	0	49,996
11 0311 Data Processing	0	0	0	97	1	107	51	273	54	6,185
<b>Total Current Allocations</b>	<b>109</b>	<b>193</b>	<b>233</b>	<b>762</b>	<b>35</b>	<b>1,290</b>	<b>437</b>	<b>3,039</b>	<b>388</b>	<b>133,709</b>
Less: Prior Year Allocations	87	127	179	14	63	609	1,185	3,091	9	134,661
Carry-Forward	22	66	55	748	(29)	682	(748)	(52)	379	(952)
<b>Proposed Costs</b>	<b>\$130</b>	<b>\$259</b>	<b>\$288</b>	<b>\$1,510</b>	<b>\$6</b>	<b>\$1,972</b>	<b>\$(311)</b>	<b>\$2,987</b>	<b>\$767</b>	<b>\$132,756</b>

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

**Summary Schedule**

Department	145-0562 Juvenile Hall	145-0564 Juvenile Detention	145-0570 Physician Juv Hall	145-0571 Hospital Juv Hall	146-0641 Recorder	147-0641 Recorder	148-0641 Recorder	148-0642 Recorder Projects	149-0641 Recorder	150-1501 Cap Projects
1 Building Depreciation	\$90,940	\$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	482	0	43	0	4	2	65	1	4	13
4 0281 Employee Benefits	18	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	7,167	0	184	0	17	10	278	3	16	57
7 0041 Personnel/Risk	535	0	0	0	0	0	0	0	0	0
8 0061 Auditor-Controller	1,780	8	76	0	232	26	287	15	135	49
9 0141 County Counsel	1,393	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	761	0	50	0	5	3	76	1	4	16
<b>Total Current Allocations</b>	<b>103,076</b>	<b>8</b>	<b>354</b>	<b>0</b>	<b>257</b>	<b>42</b>	<b>706</b>	<b>20</b>	<b>159</b>	<b>136</b>
Less: Prior Year Allocations	122,178	(18)	1,484	7	163	270	407	7	25	663
Carry-Forward	(19,103)	26	(1,130)	(7)	94	(229)	299	12	135	(527)
<b>Proposed Costs</b>	<b>\$83,973</b>	<b>\$34</b>	<b>\$(776)</b>	<b>\$(7)</b>	<b>\$351</b>	<b>\$(187)</b>	<b>\$1,005</b>	<b>\$32</b>	<b>\$294</b>	<b>\$(391)</b>

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

**Summary Schedule**

Department	151-1511 Capital Projects	153-1531 Construction - Jail Facility	154-1541 Construction - Crt House Sq	160-1601 CARES Funding	164-0752 MHS Act	165-0751 Mental Health	166-0851 Welfare Admin	167-0731 Public Health	169-1691 Tobacco Settlement	170-1701 Debt Service
1 Building Depreciation	\$0	\$0	\$0	\$0	\$2,353	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	1,391	0	0	0	0	0
3 0101 Non Departmental	0	1	96	465	3,389	15	0	43	29	435
4 0281 Employee Benefits	0	0	7	0	0	0	0	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	71	2	440	1,983	14,543	64	0	185	124	1,855
7 0041 Personnel/Risk	0	0	214	0	0	0	0	0	0	0
8 0061 Auditor-Controller	18	33	1,188	81	6,454	222	209	291	39	81
9 0141 County Counsel	0	0	0	0	0	0	0	0	0	0
10 0221 DPW - Buildings & Grounds	0	0	0	0	3,327	0	0	0	0	0
11 0311 Data Processing	0	1	192	543	3,958	18	0	51	34	508
<b>Total Current Allocations</b>	<b>89</b>	<b>36</b>	<b>2,137</b>	<b>3,073</b>	<b>35,413</b>	<b>319</b>	<b>209</b>	<b>570</b>	<b>225</b>	<b>2,880</b>
Less: Prior Year Allocations	1,793	244	0	0	44,681	4,222	3,639	4,098	242	3,316
Carry-Forward	(1,704)	(208)	0	0	(9,267)	(3,903)	(3,431)	(3,528)	(16)	(436)
<b>Proposed Costs</b>	<b>\$(1,615)</b>	<b>\$(172)</b>	<b>\$2,137</b>	<b>\$3,073</b>	<b>\$26,146</b>	<b>\$(3,584)</b>	<b>\$(3,222)</b>	<b>\$(2,958)</b>	<b>\$209</b>	<b>\$2,444</b>

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

**Summary Schedule**

Department	174-1741 Geothermal	175-1751 Fair	180-1801 Self Insur Reserve	181-0042 Risk Mgmt	182-0541 Narcotics Task Force	182-0542 Calmnett	182-0544 2015 JAG - Prevention & Education	183-1751 Fair	185-0540 CCF Equip Deprec	186-0537 Sheriff DNA Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$812	\$0	\$1,489	\$0	\$0	\$0
2 Equipment Depreciation	0	695	0	0	0	0	0	0	0	0
3 0101 Non Departmental	30	1,017	292	0	0	27	131	6	107	3
4 0281 Employee Benefits	0	31	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	129	4,951	1,245	0	0	147	588	27	701	14
7 0041 Personnel/Risk	0	917	0	0	0	0	0	0	0	0
8 0061 Auditor-Controller	273	17,025	154	18	73	117	450	104	779	32
9 0141 County Counsel	0	7,661	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	35	1,527	341	0	0	31	153	7	125	4
<b>Total Current Allocations</b>	<b>468</b>	<b>33,824</b>	<b>2,032</b>	<b>18</b>	<b>885</b>	<b>322</b>	<b>2,811</b>	<b>146</b>	<b>1,713</b>	<b>54</b>
Less: Prior Year Allocations	124	35,841	2,876	21	540	547	3,701	3,557	2,080	0
Carry-Forward	344	(2,017)	(844)	(3)	346	(225)	(890)	(3,412)	(367)	0
<b>Proposed Costs</b>	<b>\$812</b>	<b>\$31,806</b>	<b>\$1,188</b>	<b>\$16</b>	<b>\$1,231</b>	<b>\$96</b>	<b>\$1,920</b>	<b>\$(3,266)</b>	<b>\$1,345</b>	<b>\$54</b>

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

**Summary Schedule**

Department	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	571-5711 Local Transp Fund	572-5721 St Transit Asst Fund	573-5731 LCTC Prop 1B
1 Building Depreciation	\$0	\$0	\$(9,098)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	1,788	0	0	0	0	0	0	0
3 0101 Non Departmental	0	0	1,458	10	369	139	1,122	1,041	259	1,021
4 0281 Employee Benefits	0	0	103	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	6,628	44	1,574	1,254	8,894	8,358	1,899	4,353
7 0041 Personnel/Risk	0	0	3,056	0	0	0	0	0	0	0
8 0061 Auditor-Controller	832	3,654	8,738	55	3,603	1,934	4,800	366	103	229
9 0141 County Counsel	0	0	0	0	0	0	0	0	0	0
10 0221 DPW - Buildings & Grounds	0	0	36,751	0	0	0	0	0	0	0
11 0311 Data Processing	0	0	2,836	12	431	162	2,257	2,094	520	1,192
<b>Total Current Allocations</b>	<b>832</b>	<b>3,654</b>	<b>52,261</b>	<b>121</b>	<b>5,976</b>	<b>3,488</b>	<b>17,073</b>	<b>11,859</b>	<b>2,780</b>	<b>6,795</b>
Less: Prior Year Allocations	1,387	4,439	51,313	418	8,944	10,723	18,882	3,852	40	986
Carry-Forward	(555)	(785)	948	(297)	(2,968)	(7,235)	(1,809)	8,007	2,741	5,809
<b>Proposed Costs</b>	<b>\$278</b>	<b>\$2,870</b>	<b>\$53,209</b>	<b>\$(176)</b>	<b>\$3,009</b>	<b>\$(3,747)</b>	<b>\$15,263</b>	<b>\$19,866</b>	<b>\$5,521</b>	<b>\$12,604</b>



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

**Summary Schedule**

Department	574-5741 Lassen Co Transportation	585-0241 Solid Waste Fund	586-0241 Solid Waste Capital Improvement	588-0943 Westwood Business Park	9997 Schools	9998 Districts	All Other	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$25,525	\$454,513
2 Equipment Depreciation	0	0	0	0	0	0	0	51,425
3 0101 Non Departmental	856	1,197	0	0	0	2,521	0	99,047
4 0281 Employee Benefits	0	122	0	0	0	0	0	7,038
5 0291 Insurance	0	0	0	0	0	0	0	137,211
6 0031 Administrative Services	3,650	16,576	0	0	0	12,076	0	513,037
7 0041 Personnel/Risk	0	3,621	0	0	0	0	0	128,699
8 0061 Auditor-Controller	1,473	(7,169)	32	0	25,327	55,907	30	597,415
9 0141 County Counsel	0	1,393	0	0	0	1,393	0	294,025
10 0221 DPW - Buildings & Grounds	0	0	0	0	0	0	419,595	1,051,401
11 0311 Data Processing	999	3,750	0	0	0	2,944	0	173,792
<b>Total Current Allocations</b>	<b>6,978</b>	<b>19,491</b>	<b>32</b>	<b>0</b>	<b>25,327</b>	<b>74,840</b>	<b>445,149</b>	<b>3,507,604</b>
Less: Prior Year Allocations	4,196	(8,188)	0	2	20,048	73,804	390,403	3,444,895
Carry-Forward	2,782	27,679	0	(2)	5,279	1,036	54,747	49,248
<b>Proposed Costs</b>	<b>\$9,759</b>	<b>\$47,170</b>	<b>\$32</b>	<b>\$(2)</b>	<b>\$30,606</b>	<b>\$75,876</b>	<b>\$499,896</b>	<b>\$3,556,852</b>