



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Plumas
Quincy, California**

**Date: December 31, 2021
Filing Ref: PLU22**

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.

**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 **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.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

1. Employee Fringe Benefits
2. Information Technology
3. Risk Management / WC & GL (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 2021-22 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

01-03-2022

01-04-2022

Date

Date

**Negotiated by Loc Trinh
Telephone (916) 327-2284**

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	0	0	936	0	0	0	0
3 20030 CAO	3,034	685	0	4,299	1,529	1,496	0	48	66	703
4 20035 Human Resources	6,929	0	0	9,681	3,058	3,732	0	0	0	0
5 20020 General Services	624	(604)	0	725	313	845	0	392	50	(583)
6 20080 County Counsel	77,302	0	0	9,880	3,463	522	0	1,893	0	1,971
7 20040 Auditor	3,472	1,310	0	6,516	3,245	2,430	0	5,955	328	2,015
8 20050 Treasurer/Tax Collector	86	11	0	175	125	66	0	1,228	2	157
9 20120 Facility Services	13,994	0	0	18,561	14,125	22,052	0	0	1,607	0
10 20220 Information Technology	7,053	0	0	191,281	43,536	9,461	0	0	0	0
11 20469 Records Managment	972	0	0	31,150	605	10,766	0	0	0	0
12 Property Insurance	290	0	0	983	198	1,232	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	114,868	1,401	0	281,210	70,958	63,516	0	9,515	2,052	4,263
Less: Prior Year Allocations	92,210	647	2	192,972	83,895	56,325	11	5,347	370	9,814
Carry-Forward	22,658	754	(2)	88,238	(12,937)	7,191	(11)	4,168	1,683	(5,551)
Proposed Costs	\$137,526	\$2,156	\$(2)	\$369,449	\$58,021	\$70,707	\$(11)	\$13,683	\$3,735	\$(1,288)

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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	\$9,324	\$10,302	\$36,826	\$2,199
2 Equipment Depreciation	0	0	0	0	0	0	25,842	9,528	0	0
3 20030 CAO	0	8,858	176	288	606	18	2,344	3,294	1,014	714
4 20035 Human Resources	0	21,122	0	0	1,256	0	4,814	7,553	2,245	1,674
5 20020 General Services	0	2,885	46	(164)	177	69	378	883	553	293
6 20080 County Counsel	0	19,080	0	0	2,816	0	3,741	1,084	3,022	7,755
7 20040 Auditor	0	12,340	2,449	1,674	1,854	1,134	4,844	5,524	3,392	1,301
8 20050 Treasurer/Tax Collector	0	376	389	237	172	229	279	272	353	34
9 20120 Facility Services	0	46,670	0	0	1,404	0	9,076	23,141	14,433	3,634
10 20220 Information Technology	0	60,922	0	0	4,774	0	9,741	44,289	12,081	8,352
11 20469 Records Managment	0	0	0	0	254	0	0	36,615	0	0
12 Property Insurance	0	3,546	0	0	33	0	1,456	1,272	4,951	283
13 Annex Interest	0	14,433	0	0	0	0	0	0	0	1,153
Total Current Allocations	0	217,757	3,060	2,035	13,473	1,449	71,837	143,759	78,870	27,394
Less: Prior Year Allocations	40	184,148	7,192	2,170	7,981	1,783	46,253	97,348	76,519	24,616
Carry-Forward	(40)	33,609	(4,132)	(135)	5,493	(333)	25,584	46,411	2,351	2,778
Proposed Costs	\$(40)	\$251,365	\$(1,072)	\$1,900	\$18,966	\$1,116	\$97,421	\$190,169	\$81,221	\$30,172

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Summary Schedule

Department	20432 Public Admin	20450 Code Compl/Abate	20455 Coord Council	20460 Co Clerk Recorder	20465 Electr Rcdg Rcvry Sys	20470 Off Emer Svcs	20490 Planning	20510 GIS	20550 Env Health	20560 Health Dept
1 Building Depreciation	\$0	\$0	\$0	\$996	\$0	\$0	\$8,693	\$1,856	\$19,109	\$0
2 Equipment Depreciation	0	0	0	676	0	4,503	0	550	5,440	0
3 20030 CAO	219	540	0	1,570	9	0	2,078	644	3,821	0
4 20035 Human Resources	483	1,231	0	3,585	0	0	4,379	1,393	8,489	0
5 20020 General Services	140	218	16	1,259	147	0	285	215	894	92
6 20080 County Counsel	101	17,872	0	2,508	0	9,199	36,293	0	361	12,765
7 20040 Auditor	839	1,538	30	4,613	357	0	4,234	1,896	6,800	169
8 20050 Treasurer/Tax Collector	32	126	0	161	13	0	177	91	212	0
9 20120 Facility Services	0	0	0	10,928	0	0	19,214	4,103	32,960	0
10 20220 Information Technology	0	0	0	87,190	0	406	15,756	30,398	20,595	0
11 20469 Records Managment	0	0	0	502	0	0	0	0	1,639	0
12 Property Insurance	0	0	0	259	0	0	1,074	229	2,492	0
13 Annex Interest	0	0	0	0	0	0	0	0	9,974	0
Total Current Allocations	1,815	21,525	46	114,245	527	14,108	92,183	41,376	112,787	13,026
Less: Prior Year Allocations	1,434	18,158	85	79,949	0	9,612	73,998	28,521	138,845	264
Carry-Forward	381	3,368	(39)	34,297	0	4,496	18,185	12,855	(26,059)	12,763
Proposed Costs	\$2,196	\$24,893	\$6	\$148,542	\$527	\$18,604	\$110,368	\$54,230	\$86,728	\$25,789

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Summary Schedule

Department	20563 Health State Fees	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
1 Building Depreciation	\$0	\$6,184	\$0	\$29,148	\$0	\$0	\$4,030	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	4,698	0	0	0
3 20030 CAO	10	0	914	2,565	719	0	471	0	17	573
4 20035 Human Resources	0	0	2,236	5,617	1,746	0	1,054	0	0	1,126
5 20020 General Services	124	0	457	989	389	0	253	0	(5)	277
6 20080 County Counsel	0	0	0	3,465	0	0	437	12,448	0	0
7 20040 Auditor	503	0	2,138	8,567	2,073	0	1,440	0	112	2,641
8 20050 Treasurer/Tax Collector	58	0	191	705	122	0	169	0	15	336
9 20120 Facility Services	0	0	0	114,439	0	0	3,748	0	0	102,697
10 20220 Information Technology	0	0	5,762	12,454	0	0	10,400	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	429	0	2,924	0	0	629	0	0	224
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	695	6,612	11,699	180,873	5,049	0	27,328	12,448	140	107,874
Less: Prior Year Allocations	792	6,531	16,659	140,992	4,003	44	30,001	3,529	223	188,409
Carry-Forward	(97)	81	(4,961)	39,881	1,046	(44)	(2,673)	8,919	(83)	(80,535)
Proposed Costs	\$597	\$6,694	\$6,738	\$220,755	\$6,095	\$(44)	\$24,655	\$21,367	\$57	\$27,339

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Summary Schedule

Department	20780 Museum	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
1 Building Depreciation	\$1,879	\$201	\$289	\$15,675	\$6,341	\$0	\$0	\$0	\$2,585	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	9,547	0
3 20030 CAO	610	36	35	127	60	33	0	0	5,662	0
4 20035 Human Resources	1,280	0	13	25	0	0	0	0	10,403	0
5 20020 General Services	155	21	63	14	1	26	0	2	62	0
6 20080 County Counsel	1,923	0	0	0	0	0	0	0	4,410	0
7 20040 Auditor	1,550	691	757	1,187	694	646	0	4	10,549	1
8 20050 Treasurer/Tax Collector	101	128	99	148	117	117	0	0	464	0
9 20120 Facility Services	42,495	7,715	2,402	4,356	16,833	12,920	0	0	29,269	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	20,515	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	2,604	0
12 Property Insurance	540	450	435	1,814	614	0	0	0	673	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	50,533	9,242	4,093	23,345	24,660	13,742	0	7	96,743	2
Less: Prior Year Allocations	40,779	12,372	4,481	24,002	24,367	17,117	9	33	81,973	39
Carry-Forward	9,754	(3,130)	(388)	(657)	294	(3,375)	(9)	(27)	14,770	(37)
Proposed Costs	\$60,286	\$6,112	\$3,705	\$22,688	\$24,954	\$10,367	\$(9)	\$(20)	\$111,513	\$(35)

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Summary Schedule

Department	70303 DA Spousal Abuse	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
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	2,124	1	0	0	0	10
4 20035 Human Resources	0	0	0	0	3,424	0	0	0	0	0
5 20020 General Services	0	0	0	0	(106)	3	2	0	2	15
6 20080 County Counsel	0	0	0	0	67	0	0	0	0	113
7 20040 Auditor	0	0	0	0	3,673	15	4	0	4	258
8 20050 Treasurer/Tax Collector	0	0	0	0	123	2	0	0	0	47
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	0	0	0	0	9,306	20	7	0	7	444
Less: Prior Year Allocations	2	16	21	18	4,450	79	54	130	35	271
Carry-Forward	(2)	(16)	(21)	(18)	4,856	(59)	(47)	(130)	(29)	173
Proposed Costs	\$(2)	\$(16)	\$(21)	\$(18)	\$14,162	\$(39)	\$(41)	\$(130)	\$(22)	\$617

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Summary Schedule

Department	20830 Senior Services	20710 Super Rec Fds Dist 1	20720 Super Rec Fds Dist 2	20730 Super Rec Fds Dist 3	20740 Super Rec Fds Dist 4	20750 Super Rec Fds Dist 5	70329 SO - Buffer	70330 Sheriff	70370 Baliff	70375 Communications
1 Building Depreciation	\$327	\$0	\$0	\$0	\$0	\$0	\$0	\$10,499	\$0	\$0
2 Equipment Depreciation	13,530	0	0	0	0	0	0	31,640	0	0
3 20030 CAO	4,050	0	0	0	0	0	224	26,309	0	77
4 20035 Human Resources	9,142	0	0	0	0	0	0	53,785	0	0
5 20020 General Services	1,913	2	2	2	2	2	(165)	1,588	0	(53)
6 20080 County Counsel	0	0	0	0	0	0	0	64,764	0	0
7 20040 Auditor	14,600	4	4	4	3	4	775	41,030	0	357
8 20050 Treasurer/Tax Collector	1,823	0	0	0	0	0	73	1,302	0	45
9 20120 Facility Services	985	0	0	0	0	0	0	31,018	0	0
10 20220 Information Technology	3,870	0	0	0	0	0	0	28,046	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	42	0	0	0	0	0	0	2,010	0	0
13 Annex Interest	171	0	0	0	0	0	0	0	0	0
Total Current Allocations	50,451	7	7	7	5	7	907	291,990	0	427
Less: Prior Year Allocations	39,999	14	12	14	12	14	771	222,076	32	255
Carry-Forward	10,452	(8)	(6)	(8)	(7)	(8)	136	69,914	(32)	172
Proposed Costs	\$60,903	\$(1)	\$1	\$(1)	\$(3)	\$(1)	\$1,043	\$361,905	\$(32)	\$598

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Summary Schedule

Department	70380 Jails	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
1 Building Depreciation	\$64,613	\$0	\$0	\$0	\$0	\$0	\$0	\$4,848	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	11,510	1,973	6	35,412	0	16	53	1,757	0	0
4 20035 Human Resources	22,716	4,311	0	65,900	0	12	0	2,594	0	0
5 20020 General Services	1,315	144	(2)	2,299	0	76	135	29	0	11
6 20080 County Counsel	14,588	0	0	22,876	0	0	101	1,037	0	0
7 20040 Auditor	21,464	4,051	17	77,753	0	516	767	6,433	0	21
8 20050 Treasurer/Tax Collector	1,200	29	0	5,752	0	54	81	676	0	0
9 20120 Facility Services	65,265	0	0	738	0	0	0	5,325	0	0
10 20220 Information Technology	7,137	0	0	(6,788)	0	0	0	6,199	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	7,999	0	0	0	0	0	0	757	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	217,806	10,507	21	203,943	0	673	1,137	29,656	0	33
Less: Prior Year Allocations	223,387	7,076	3,858	150,883	5	1,426	1,612	27,276	11	319
Carry-Forward	(5,581)	3,431	(3,837)	53,060	(5)	(753)	(475)	2,380	(11)	(287)
Proposed Costs	\$212,225	\$13,938	\$(3,816)	\$257,003	\$(5)	\$(80)	\$662	\$32,037	\$(11)	\$(254)

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Summary Schedule

Department	70590 Social Services	70591 Public Authority	70594 Social Svc Asst	70593 SS-Realignment	70569 Mental Health - AB109	70570 Mental Health	70571 Mental Health MHSA	70573 MSHA PEI	70576 MHSA EHR Tech	70579 MHSA- Wrkfrce Ed Train
1 Building Depreciation	\$66,254	\$0	\$0	\$0	\$0	\$32,075	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	31,606	1	22	0	24	18,574	10,419	782	(3)	249
4 20035 Human Resources	47,099	0	0	0	0	34,658	18,785	0	0	2
5 20020 General Services	(3,754)	28	25	44	(6)	105	509	(694)	5	(207)
6 20080 County Counsel	108,265	0	0	0	0	38,733	344	0	0	0
7 20040 Auditor	65,636	55	122	82	140	35,580	25,456	1,504	(0)	1,623
8 20050 Treasurer/Tax Collector	3,877	0	0	0	16	1,206	1,395	16	0	16
9 20120 Facility Services	111,111	0	0	0	0	63,022	0	0	0	0
10 20220 Information Technology	32,650	0	0	0	0	3,950	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	8,536	0	0	0	0	4,203	0	0	0	0
13 Annex Interest	34,742	0	0	0	0	16,711	0	0	0	0
Total Current Allocations	506,022	84	168	126	175	248,817	56,908	1,609	2	1,684
Less: Prior Year Allocations	380,430	463	7,555	125	203	234,672	41,912	1,018	83	766
Carry-Forward	125,592	(379)	(7,386)	1	(28)	14,145	14,996	591	(81)	917
Proposed Costs	\$631,614	\$(295)	\$(7,218)	\$128	\$148	\$262,962	\$71,904	\$2,201	\$(79)	\$2,601

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Summary Schedule

Department	70575 SAMSHA MH	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
1 Building Depreciation	\$0	\$0	\$1,782	\$0	\$0	\$75,864	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	1,326	(2)	145	1	654	17,064	87	487	511	0
4 20035 Human Resources	2,800	0	0	0	843	34,817	0	1,005	957	0
5 20020 General Services	434	8	(90)	6	34	2,685	(49)	299	270	0
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	4,355	8	734	32	2,732	33,317	240	3,111	2,989	0
8 20050 Treasurer/Tax Collector	79	0	96	0	196	1,842	6	193	161	0
9 20120 Facility Services	0	0	5,202	0	0	123,826	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	73,170	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	414	0	0	9,744	0	0	0	0
13 Annex Interest	0	0	0	0	0	39,012	0	0	0	0
Total Current Allocations	8,995	14	8,282	39	4,459	411,342	285	5,094	4,887	0
Less: Prior Year Allocations	3,556	140	46,558	984	4,936	395,992	343	3,878	3,019	5
Carry-Forward	5,439	(125)	(38,275)	(945)	(477)	15,349	(58)	1,216	1,867	(5)
Proposed Costs	\$14,434	\$(111)	\$(29,993)	\$(906)	\$3,982	\$426,691	\$227	\$6,310	\$6,754	\$(5)

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Summary Schedule

Department	70568 Hlth PHER	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
1 Building Depreciation	\$0	\$0	\$6,642	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	1	1,302	0	324	(6)	9	1	464	3
4 20035 Human Resources	0	0	2,585	0	1	0	0	0	55	0
5 20020 General Services	0	48	297	0	(246)	6	48	1	(161)	2
6 20080 County Counsel	0	0	168	0	0	0	0	0	0	0
7 20040 Auditor	0	105	1,888	0	959	(9)	139	4	3,444	39
8 20050 Treasurer/Tax Collector	0	3	81	0	70	0	5	0	496	6
9 20120 Facility Services	0	0	10,975	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	7,756	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	856	0	0	0	0	0	0	0
13 Annex Interest	0	0	3,483	0	0	0	0	0	0	0
Total Current Allocations	0	157	36,032	0	1,108	(9)	200	6	4,298	50
Less: Prior Year Allocations	14	174	34,538	5	1,425	42	391	202	5,497	23
Carry-Forward	(14)	(17)	1,494	(5)	(317)	(51)	(191)	(196)	(1,199)	27
Proposed Costs	\$(14)	\$140	\$37,525	\$(5)	\$791	\$(60)	\$9	\$(189)	\$3,100	\$76

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

Summary Schedule

Department	70339 PSIC Grant	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
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	47	0	0	136	295	0	63	6
4 20035 Human Resources	0	0	15	0	0	0	373	0	0	0
5 20020 General Services	1	2	(10)	3	1	(117)	(139)	7	(17)	5
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	2	3	401	40	2	297	1,547	13	624	61
8 20050 Treasurer/Tax Collector	0	0	62	8	0	10	122	0	105	8
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	3	5	515	51	3	325	2,198	20	776	80
Less: Prior Year Allocations	32	26	699	327	184	199	2,258	53	613	68
Carry-Forward	(28)	(21)	(184)	(275)	(181)	126	(60)	(34)	163	12
Proposed Costs	\$(25)	\$(16)	\$331	\$(224)	\$(178)	\$451	\$2,138	\$(14)	\$939	\$92

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

Summary Schedule

Department	70362 Sher CCP AB109	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
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	2,307	120	7	0	114	19	0	0	0	0
4 20035 Human Resources	4,633	191	0	0	0	0	0	0	0	0
5 20020 General Services	441	(42)	(1)	1	187	6	0	0	0	0
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	5,494	508	24	9	2,890	197	0	0	0	0
8 20050 Treasurer/Tax Collector	465	41	0	2	521	29	0	0	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	13,341	818	30	12	3,711	252	0	0	0	0
Less: Prior Year Allocations	12,369	831	1,921	18	4,515	320	2	4	4	4
Carry-Forward	972	(13)	(1,892)	(6)	(804)	(68)	(2)	(4)	(4)	(4)
Proposed Costs	\$14,313	\$805	\$(1,862)	\$6	\$2,907	\$183	\$(2)	\$(4)	\$(4)	\$(4)

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

Summary Schedule

Department	70280 Child Support	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
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	3,532	1	0	0	0	2	169	0	4	0
4 20035 Human Resources	7,981	0	0	0	0	0	0	0	0	0
5 20020 General Services	944	4	0	0	0	14	69	0	1	3
6 20080 County Counsel	3,430	0	0	0	0	0	0	0	0	0
7 20040 Auditor	5,922	20	0	0	0	40	2,635	0	15	5
8 20050 Treasurer/Tax Collector	305	2	0	0	0	2	430	0	0	0
9 20120 Facility Services	18,790	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	40,904	27	0	0	0	58	3,303	0	20	8
Less: Prior Year Allocations	26,688	69	26	199	25	109	5,627	5	1,007	78
Carry-Forward	14,216	(41)	(26)	(199)	(25)	(51)	(2,324)	(5)	(987)	(70)
Proposed Costs	\$55,121	\$(14)	\$(26)	\$(199)	\$(25)	\$7	\$979	\$(5)	\$(967)	\$(62)

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

Summary Schedule

Department	20704 PW CA Used Oil	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
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	17	1	19	1	116	5	1	2	189	0
4 20035 Human Resources	0	0	35	0	52	0	0	0	0	0
5 20020 General Services	1	125	34	153	208	53	51	2	(169)	0
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	162	234	242	287	1,092	424	97	9	364	0
8 20050 Treasurer/Tax Collector	24	0	0	0	2	75	0	0	5	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	204	360	331	442	1,469	557	149	13	388	0
Less: Prior Year Allocations	282	446	286	555	2,774	539	406	72	296	65
Carry-Forward	(78)	(86)	45	(113)	(1,305)	17	(257)	(59)	93	(65)
Proposed Costs	\$127	\$274	\$376	\$329	\$164	\$574	\$(107)	\$(46)	\$481	\$(65)

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

Summary Schedule

Department	20900 Criminal Lab Penalty	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
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	107	0	0	0	2,302	552	597	1,550
4 20035 Human Resources	0	0	0	0	0	0	0	0	0	2,064
5 20020 General Services	10	0	(54)	0	0	0	(2,116)	(503)	(418)	85
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	20,623
7 20040 Auditor	18	0	343	0	0	0	4,092	1,014	1,712	5,370
8 20050 Treasurer/Tax Collector	0	0	18	0	0	0	0	6	99	527
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	10,041
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	28	0	413	0	0	0	4,278	1,069	1,991	40,259
Less: Prior Year Allocations	74	19	440	21	23	9	1,502	0	2,074	12,926
Carry-Forward	(46)	(19)	(27)	(21)	(23)	(9)	2,775	0	(83)	27,333
Proposed Costs	\$(18)	\$(19)	\$386	\$(21)	\$(23)	\$(9)	\$7,053	\$1,069	\$1,908	\$67,592

**Plumas County
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Summary Schedule

Department	20892 Airport Cap Imp	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
1 Building Depreciation	\$0	\$327	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	1,326	1,739	1,657	154	0	2,163	2,183	0	0	0
4 20035 Human Resources	0	3,486	0	0	0	0	0	0	0	0
5 20020 General Services	(1,190)	404	(1,510)	(132)	0	(1,977)	(2,005)	0	3	18
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	50
7 20040 Auditor	2,543	5,741	3,056	319	0	3,893	3,882	0	13	34
8 20050 Treasurer/Tax Collector	32	250	21	6	0	6	0	0	2	0
9 20120 Facility Services	0	540	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	42	0	0	0	0	0	0	0	0
13 Annex Interest	0	171	0	0	0	0	0	0	0	0
Total Current Allocations	2,712	12,699	3,225	347	0	4,086	4,060	0	18	103
Less: Prior Year Allocations	508	8,331	1,099	288	65	2,684	649	30	86	1,817
Carry-Forward	2,204	4,368	2,126	59	(65)	1,401	3,410	(30)	(68)	(1,714)
Proposed Costs	\$4,916	\$17,067	\$5,351	\$406	\$(65)	\$5,487	\$7,470	\$(30)	\$(49)	\$(1,611)

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

Summary Schedule

Department	26040 Quincy Light	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
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	56	17	0	0	0	0	0	0	206
5 20020 General Services	34	190	84	3	20	2	0	133	9	240
6 20080 County Counsel	539	1,327	3,244	0	0	0	0	3,006	0	118
7 20040 Auditor	177	764	281	5	57	4	0	1,330	36	1,796
8 20050 Treasurer/Tax Collector	28	73	28	0	5	0	0	263	5	243
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	406	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	779	2,411	3,654	414	82	7	0	4,732	49	2,603
Less: Prior Year Allocations	984	2,186	9,270	877	209	55	19	5,583	553	2,976
Carry-Forward	(205)	225	(5,616)	(463)	(127)	(48)	(19)	(851)	(504)	(373)
Proposed Costs	\$574	\$2,635	\$(1,963)	\$(49)	\$(45)	\$(41)	\$(19)	\$3,881	\$(454)	\$2,230

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

Summary Schedule

Department	26860 Crescent Mills Cemetery	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 Prattville Almanor Fire	26530 Beckwourth 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	0	34	19	2	0	367	12	0	611
5 20020 General Services	2	21	93	85	47	151	270	74	96	409
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	4	38	678	599	255	1,222	2,153	438	1,000	3,708
8 20050 Treasurer/Tax Collector	0	0	104	92	39	229	328	58	199	616
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	7	59	909	796	343	1,602	3,117	583	1,296	5,345
Less: Prior Year Allocations	21	198	1,691	1,496	647	2,781	4,569	1,332	1,784	10,454
Carry-Forward	(15)	(139)	(783)	(701)	(304)	(1,179)	(1,452)	(749)	(488)	(5,109)
Proposed Costs	\$(8)	\$(80)	\$126	\$95	\$38	\$424	\$1,665	\$(166)	\$807	\$236

**Plumas County
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Summary Schedule

Department	26540 Chester Fire	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
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	30	301	0	0	6	2,808	447	0	154
5 20020 General Services	0	113	367	179	40	140	819	672	111	376
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	0	838	3,454	1,916	133	1,367	6,769	7,465	1,215	4,166
8 20050 Treasurer/Tax Collector	0	126	508	384	15	259	1,025	1,456	245	793
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	0	1,107	4,629	2,479	188	1,773	11,420	10,040	1,571	5,489
Less: Prior Year Allocations	32	2,002	6,380	4,720	598	3,659	14,387	12,012	2,544	7,872
Carry-Forward	(32)	(895)	(1,750)	(2,241)	(410)	(1,887)	(2,967)	(1,972)	(973)	(2,383)
Proposed Costs	\$(32)	\$211	\$2,879	\$238	\$(223)	\$(114)	\$8,454	\$8,067	\$598	\$3,106

**Plumas County
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Summary Schedule

Department	22191 Local Transp Plan	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
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	437	147	0	0	0	0	0	0	0	0
4 20035 Human Resources	0	0	0	0	0	0	0	0	0	345
5 20020 General Services	(319)	(121)	16	55	19	23	33	34	21	352
6 20080 County Counsel	0	0	0	457	0	0	0	0	0	0
7 20040 Auditor	1,118	316	29	121	35	76	115	84	45	3,335
8 20050 Treasurer/Tax Collector	45	6	0	5	0	8	13	5	2	613
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	1,537	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	2,820	349	44	637	54	107	161	123	67	4,646
Less: Prior Year Allocations	2,360	226	102	1,719	267	202	165	282	204	8,367
Carry-Forward	460	123	(58)	(1,082)	(214)	(95)	(4)	(159)	(137)	(3,721)
Proposed Costs	\$3,280	\$472	\$(14)	\$(445)	\$(160)	\$12	\$157	\$(36)	\$(70)	\$925

**Plumas County
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Summary Schedule

Department	26780 F/R Canyon CSD	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 Vill 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	0	0	0	0	0	0	0	0	0	0
4 20035 Human Resources	0	0	0	0	0	0	0	0	831	0
5 20020 General Services	6	9	6	7	20	20	61	48	505	22
6 20080 County Counsel	0	0	0	0	0	0	0	0	43	0
7 20040 Auditor	31	36	32	34	56	56	628	270	5,123	60
8 20050 Treasurer/Tax Collector	5	5	5	5	5	5	125	44	827	5
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	41	49	43	46	80	80	813	362	7,329	87
Less: Prior Year Allocations	107	121	107	116	194	194	1,872	741	10,871	231
Carry-Forward	(66)	(72)	(64)	(70)	(113)	(113)	(1,059)	(380)	(3,543)	(143)
Proposed Costs	\$(25)	\$(23)	\$(22)	\$(24)	\$(33)	\$(33)	\$(245)	\$(18)	\$3,786	\$(56)

**Plumas County
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Summary Schedule

Department	26940 Chester Public Utility	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
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	14	0	0	0	33	27	0	0
5 20020 General Services	23	22	123	22	20	2	101	233	2	2
6 20080 County Counsel	0	0	0	0	0	0	28	0	0	25
7 20040 Auditor	62	60	986	60	56	4	891	1,958	4	4
8 20050 Treasurer/Tax Collector	5	5	159	5	5	0	157	342	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	90	87	1,282	87	80	7	1,210	2,560	7	32
Less: Prior Year Allocations	209	209	2,051	209	194	74	3,855	5,231	16	323
Carry-Forward	(119)	(122)	(768)	(122)	(113)	(67)	(2,645)	(2,671)	(9)	(291)
Proposed Costs	\$(29)	\$(35)	\$514	\$(35)	\$(33)	\$(61)	\$(1,435)	\$(112)	\$(3)	\$(259)

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

Summary Schedule

Department	27090 IND Vly Rec & Park	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
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	49	0	0	0	0	0	0	0	0	0
5 20020 General Services	179	5	9	0	10	6	3	4	2	25
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	1,097	70	24	0	18	12	6	7	4	66
8 20050 Treasurer/Tax Collector	135	15	2	0	0	0	0	0	0	5
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	1,459	90	34	0	28	18	10	11	7	95
Less: Prior Year Allocations	3,792	316	79	9	67	55	35	14	32	223
Carry-Forward	(2,332)	(227)	(45)	(9)	(39)	(37)	(25)	(3)	(25)	(128)
Proposed Costs	\$(873)	\$(137)	\$(10)	\$(9)	\$(11)	\$(19)	\$(16)	\$9	\$(19)	\$(33)

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

Summary Schedule

Department	3XXX Schools	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
1 Building Depreciation	\$0	\$0	\$8,413	\$866	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	0	26	59	0	1,333	0	0	0	0
4 20035 Human Resources	0	0	0	0	0	1,331	0	0	0	0
5 20020 General Services	8,288	255	(5)	(40)	0	(566)	2	0	67	0
6 20080 County Counsel	0	0	0	0	0	48	0	0	0	0
7 20040 Auditor	108,132	631	168	176	0	2,646	4	0	571	0
8 20050 Treasurer/Tax Collector	22,494	39	21	11	0	114	0	0	109	0
9 20120 Facility Services	0	0	93,964	10,319	0	0	0	0	0	0
10 20220 Information Technology	0	0	(382)	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	24	54	0	0	0	0	0	0
12 Property Insurance	0	0	2,471	225	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	138,915	925	104,699	11,670	0	4,905	7	0	747	0
Less: Prior Year Allocations	33,643	123,906	107,825	14,726	37	4,693	25	25	1,791	278
Carry-Forward	105,271	(122,981)	(3,126)	(3,055)	(37)	212	(18)	(25)	(1,044)	(278)
Proposed Costs	\$244,186	\$(122,056)	\$101,574	\$8,615	\$(37)	\$5,117	\$(12)	\$(25)	\$(297)	\$(278)

Plumas County
2 CFR Part 200 Cost Allocation Plan

Summary Schedule

Department	All Other	Total
1 Building Depreciation	\$1,540	\$477,150
2 Equipment Depreciation	0	106,890
3 20030 CAO	0	240,961
4 20035 Human Resources	0	437,145
5 20020 General Services	1,851	28,519
6 20080 County Counsel	1,165	519,472
7 20040 Auditor	6,813	703,549
8 20050 Treasurer/Tax Collector	824	65,215
9 20120 Facility Services	434,878	1,558,772
10 20220 Information Technology	0	752,517
11 20469 Records Management	0	85,185
12 Property Insurance	447	64,775
13 Annex Interest	0	119,852
Total Current Allocations	447,518	5,160,002
Less: Prior Year Allocations	306,234	4,527,100
Carry-Forward	141,284	631,306
Proposed Costs	\$588,802	\$5,791,308