



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Lake
Lakeport, California**

**Date: September 12, 2022
Filing Ref: LAK23**

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 **2022-23**. 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 **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

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

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 2022-23 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF LAKE

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Cathy Saderlund

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

Name
Auditor-Controller/County Clerk

Title

9-12-2022

9-13-2022

Date

Date

**Negotiated by Betty Chen
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment: Summary Schedule

County of Lake, California
2 CFR Part 200 Countywide Cost Allocation Plan for use in FY 2022-23

FY 2020-21
8/11/2022

Summary Schedule

Department	1011 Board of Supervisors	1014 Clerk to BOS	1072 Cannabis Program	1120 Non Dept'l	1123 Assessor	1451 Reg of Voters	1672 Lakebed Management	1673 Lakebed Special	1674 Flood Corridor Prop Maint	1778 Special Projects
1 Building Depreciation Charge	\$2,625	\$3,104	\$0	\$0	\$7,352	\$6,928	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	723	1,920	0	0	0	0
3 1901 Insurance	39	8	0	0	124	35	0	0	0	0
4 1121 Auditor-Controller/County Clerk	4,339	3,311	1,740	7,988	10,314	10,044	2,306	254	291	69
5 1122 Treas - Tax Coll	288	190	26	9	946	1,859	533	9	39	20
6 1341 Human Resources	3,694	739	0	0	11,822	2,725	0	0	0	0
7 1124 Central Services	17	199	0	0	4,402	7,754	891	0	0	0
8 1671 Buildings & Grounds	13,182	14,533	0	0	35,612	27,659	0	0	0	0
9 1904 Information Technology	41,015	0	0	0	76,751	30,503	0	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	3,779	721	9,018	32	10,327	6,335	3,462	0	287	0
Total Current Allocations	68,979	22,804	10,784	8,029	158,373	95,762	7,191	263	617	89
Less: Prior Year Allocations	46,912	23,187	3,588	7,832	224,301	71,918	3,710	159	869	226
Carry-Forward	22,067	(383)	7,196	197	(65,928)	23,844	3,482	104	(252)	(138)
Proposed Costs	\$91,046	\$22,420	\$17,980	\$8,225	\$92,445	\$119,606	\$10,673	\$367	\$365	\$(49)

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Department	1781 Plant Aquisition	1794 CDBG Capital Projects	1796 CDBG PI Capital Projects	1890 Visitor Info Center	1892 Mktg & Econ Dev	1903 Public Works	1908 Engineering & Insp	1918 Geo Resource Royalties	1920 Disaster Response/Re c	2101 Trial Courts
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$24,846	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	2,649	0	0	0
3 1901 Insurance	0	0	0	0	0	116	93	0	8	0
4 1121 Auditor-Controller/County Clerk	980	81	1,622	0	569	6,739	6,326	443	12,446	6,429
5 1122 Treas - Tax Coll	122	0	55	0	118	708	264	0	384	24
6 1341 Human Resources	0	0	0	0	0	10,879	8,726	0	739	0
7 1124 Central Services	0	0	0	0	0	430	0	0	5	0
8 1671 Buildings & Grounds	0	0	0	301	0	89,867	0	0	0	0
9 1904 Information Technology	0	0	0	151	0	2,561	37	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	4,061	0	35,399	0	2,774	6,604	5,975	1,453	19,547	2,209
Total Current Allocations	5,164	81	37,076	452	3,461	142,751	24,070	1,895	33,129	8,662
Less: Prior Year Allocations	(6,995)	1,658	53,381	606	(70,071)	105,606	24,152	(17,875)	14,154	8,255
Carry-Forward	12,159	(1,577)	(16,305)	(154)	73,531	37,145	(82)	19,770	18,975	407
Proposed Costs	\$17,322	\$(1,496)	\$20,772	\$298	\$76,992	\$179,896	\$23,988	\$21,666	\$52,105	\$9,068

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Department	2106 Grand Jurors	2110 District Attorney	2111 Public Defender	2112 Child Suppt Svcs	2113 DA Victim Witness	2115 Dom Viol Progr	2116 DA Asset Forfeiture	2201 Sheriff- Coroner	2202 Sheriff- Ctrl Disp	2203 Sher Marijuana Suppr
1 Building Depreciation Charge	\$0	\$6,380	\$0	\$0	\$0	\$0	\$0	\$15,919	\$40,451	\$0
2 Equipment Depreciation Charge	0	8,583	0	0	4,500	0	0	7,871	35,097	1,740
3 1901 Insurance	0	238	0	170	46	0	0	511	85	0
4 1121 Auditor-Controller/County Clerk	1,332	17,569	976	13,765	4,915	559	133	35,585	8,246	1,118
5 1122 Treas - Tax Coll	760	1,706	170	1,774	437	9	15	5,009	810	129
6 1341 Human Resources	0	22,421	0	10,987	4,433	0	0	47,196	8,128	0
7 1124 Central Services	36	805	0	4,442	174	0	0	3,020	19	0
8 1671 Buildings & Grounds	9,678	68,454	0	25,165	8,750	0	0	65,256	0	0
9 1904 Information Technology	681	29,066	0	558	(637)	0	0	103,981	7,856	303
10 1231 County Counsel	0	0	0	551	0	0	0	0	0	0
11 1012 CAO	451	23,472	12,238	17,730	3,133	72	11	81,420	8,948	1,244
Total Current Allocations	12,939	178,696	13,384	75,142	25,751	640	159	365,769	109,641	4,534
Less: Prior Year Allocations	7,720	208,563	3,122	69,339	19,642	520	553	319,377	72,961	8,951
Carry-Forward	5,219	(29,866)	10,262	5,803	6,110	121	(394)	46,392	36,680	(4,417)
Proposed Costs	\$18,157	\$148,830	\$23,646	\$80,944	\$31,861	\$761	\$(235)	\$412,161	\$146,321	\$116

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Department	2204 Sheriff- Crt Security	2205 Sher Marine Patrol	2206 Sheriff- Rural/Sm Co's	2207 Sheriff- Civil	2208 Sheriff- Blood Alcohol	2209 Sheriff- High Tech	2210 Sheriff- STC	2212 Sheriff- Auto Warrants	2213 Sheriff - DNA	2214 Sheriff- Asset Forfeiture
1 Building Depreciation Charge	\$0	\$0	\$1,572	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	31	15	0	0	0	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	6,910	4,918	591	147	875	53	538	262	271	336
5 1122 Treas - Tax Coll	378	402	15	35	212	0	304	0	7	35
6 1341 Human Resources	2,956	1,478	0	0	0	0	0	0	0	0
7 1124 Central Services	0	2	0	0	0	0	0	0	0	0
8 1671 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 1904 Information Technology	0	783	0	0	0	0	0	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	4,309	2,738	1,924	184	46	0	343	0	483	361
Total Current Allocations	14,583	10,336	4,103	366	1,133	53	1,184	262	760	731
Less: Prior Year Allocations	12,228	11,875	3,949	429	991	268	461	187	156	596
Carry-Forward	2,356	(1,539)	154	(63)	142	(215)	724	75	605	135
Proposed Costs	\$16,939	\$8,796	\$4,257	\$303	\$1,275	\$(163)	\$1,908	\$337	\$1,365	\$866

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Department	2215 Sheriff- Inmate Welfare	2216 Sheriff- Pool Veh Repl	2217 Sheriff- Pursuit Veh Repl	2218 Sheriff- Search & Rescue	2220 Sheriff- Post	2221 Sheriff- Local Enf Blk	2301 Jail Facilities	2302 Probation	2303 Juvenile Home	2304 Jail Medical Facilities
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$198,349	\$3,624	\$27,108	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	121,979	5,257	4,356	0
3 1901 Insurance	0	0	0	0	0	0	519	356	0	0
4 1121 Auditor-Controller/County Clerk	610	157	765	349	373	295	30,683	24,616	28	1,153
5 1122 Treas - Tax Coll	183	0	28	109	168	15	3,834	2,748	0	50
6 1341 Human Resources	0	0	0	0	0	0	47,189	29,400	0	0
7 1124 Central Services	0	0	0	0	0	0	1,263	747	0	0
8 1671 Buildings & Grounds	0	0	0	0	0	0	2,964	28,033	24,592	0
9 1904 Information Technology	0	0	0	0	0	0	17,822	37,486	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	479	0	691	65	170	82	62,278	33,360	0	21,274
Total Current Allocations	1,272	157	1,484	522	711	393	486,880	165,627	56,085	22,478
Less: Prior Year Allocations	1,782	401	2,066	471	207	62	498,579	706,189	32,498	23,935
Carry-Forward	(510)	(244)	(582)	51	504	330	(11,698)	(540,561)	23,587	(1,457)
Proposed Costs	\$763	\$(86)	\$902	\$574	\$1,216	\$723	\$475,182	\$(374,934)	\$79,671	\$21,021

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Department	2305 Crim Justice Facilities	2601 Agricultural Comm	2602 Building & Safety	2603 Code Enforcement	2604 Nuisance Abatement	2701 Fish & Game	2702 Planning	2703 Animal Care & Ctrl	2704 Emergency Services	2706 Community Dev Admin
1 Building Depreciation Charge	\$0	\$5,709	\$4,342	\$0	\$0	\$0	\$12,041	\$54,315	\$0	\$0
2 Equipment Depreciation Charge	0	2,223	0	0	0	0	0	11,117	50,845	0
3 1901 Insurance	0	46	93	54	0	0	155	64	0	0
4 1121 Auditor-Controller/County Clerk	960	7,834	10,206	5,443	679	648	11,935	13,080	640	0
5 1122 Treas - Tax Coll	92	760	863	708	229	2	1,343	1,612	15	0
6 1341 Human Resources	0	4,107	8,346	4,792	0	0	14,210	5,131	0	0
7 1124 Central Services	0	506	2,044	2,057	0	0	2,029	434	0	0
8 1671 Buildings & Grounds	0	26,472	7,955	0	0	0	54,094	0	0	0
9 1904 Information Technology	0	8,300	(321)	3,130	0	0	40,724	13,599	14,128	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	0	6,780	12,208	3,282	1,010	21	11,924	6,705	1,425	0
Total Current Allocations	1,051	62,738	45,736	19,466	1,918	672	148,455	106,057	67,053	0
Less: Prior Year Allocations	1,775	48,395	51,493	0	628	771	178,335	97,926	89,901	0
Carry-Forward	(724)	14,343	(5,757)	0	1,290	(99)	(29,880)	8,131	(22,847)	0
Proposed Costs	\$327	\$77,080	\$39,980	\$19,466	\$3,208	\$573	\$118,575	\$114,188	\$44,206	\$0

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Department	2707 Recorder	2708 Rec Microgrph's	2709 Rec Moderniz'n	2710 Recorder- Vital/Heath Stats	2711 Animal Med Clinic	2714 Biological Community	3011 Road Department	3062-3081 Subdiv Impr	3122 Lampson Airport	3123 Lampson Fld Cap Proj
1 Building Depreciation Charge	\$7,974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	39	0	0	0	15	0	263	0	0	0
4 1121 Auditor-Controller/County Clerk	6,757	304	1,628	269	3,348	1,647	19,344	1,389	1,600	190
5 1122 Treas - Tax Coll	352	55	70	59	249	13	2,971	0	199	20
6 1341 Human Resources	3,681	0	0	0	1,478	0	23,150	0	0	0
7 1124 Central Services	6,049	0	0	0	0	0	0	0	0	0
8 1671 Buildings & Grounds	37,340	0	0	0	0	0	0	0	0	0
9 1904 Information Technology	25	0	1,838	0	0	0	(221)	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	2,001	517	687	37	1,714	898	38,836	0	916	0
Total Current Allocations	64,217	875	4,223	365	6,805	2,558	84,342	1,389	2,715	209
Less: Prior Year Allocations	58,853	1,909	7,504	86	4,140	2,180	85,156	1,090	1,661	106
Carry-Forward	5,365	(1,034)	(3,281)	279	2,664	378	(814)	300	1,055	104
Proposed Costs	\$69,582	\$(159)	\$942	\$644	\$9,469	\$2,936	\$83,529	\$1,689	\$3,770	\$313

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Department	4010 Environ Health	4011 Public Health	4012 Health Admin	4014 Behavioral Health	4015 Alcohol & Oth Drug Svc	4016 Tobacco Education	4018 Alcoholism Programs	4019 Mental Health Svcs Act	4120 Grant & Contracts (Sanitation)	4121 Integrated Waste Mgmt
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	101	242	62	664	182	0	0	0	0	139
4 1121 Auditor-Controller/County Clerk	12,249	24,413	13,454	59,685	16,197	348	2,278	81	0	20,455
5 1122 Treas - Tax Coll	834	2,822	896	14,125	2,368	0	0	0	0	3,558
6 1341 Human Resources	9,284	21,821	5,782	60,671	17,035	0	0	0	0	12,498
7 1124 Central Services	62	199	15	2,050	1,021	0	0	0	0	365
8 1671 Buildings & Grounds	932	0	8,411	4,335	0	0	0	0	0	63,475
9 1904 Information Technology	(33)	1,571	(1,538)	13,412	(16,493)	0	0	0	0	(1,566)
10 1231 County Counsel	0	826	0	1,512	0	0	0	0	0	0
11 1012 CAO	11,146	37,212	8,738	138,549	20,098	1,598	61	0	0	22,649
Total Current Allocations	34,574	89,107	35,820	295,003	40,408	1,946	2,339	81	0	121,574
Less: Prior Year Allocations	43,110	65,908	23,014	275,459	43,345	3,035	1,840	78	0	108,456
Carry-Forward	(8,536)	23,199	12,806	19,543	(2,937)	(1,089)	499	3	0	13,118
Proposed Costs	\$26,037	\$112,306	\$48,626	\$314,546	\$37,471	\$857	\$2,838	\$83	\$0	\$134,691

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Department	5011 Social Svcs Admin	5012 Social Services Special Prog's	5115 OJT Training	5121 General Welfare	5164 Housing Admin	5165 Housing Services	5166 CDBG Housing	5168 Senior Citizens Program	5169 Hsg HOME New Grant	5281 General Relief
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	1,966	0	85	0	46	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	120,168	8,064	135	45,490	1,147	355	0	252	0	202
5 1122 Treas - Tax Coll	28,114	247	0	70	363	28	0	13	0	0
6 1341 Human Resources	98,768	0	8,128	0	4,433	0	0	0	0	0
7 1124 Central Services	26,352	0	0	0	4	0	0	0	0	0
8 1671 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 1904 Information Technology	(1,546)	0	0	0	0	0	0	0	0	0
10 1231 County Counsel	61,765	0	0	0	0	0	0	0	0	0
11 1012 CAO	166,572	5,422	146	187,672	3,264	286	0	758	0	15
Total Current Allocations	502,160	13,733	8,494	233,231	9,257	670	0	1,023	0	217
Less: Prior Year Allocations	494,909	8,211	10,202	235,712	5,123	3,189	0	932	0	306
Carry-Forward	7,250	5,522	(1,707)	(2,481)	4,134	(2,519)	0	91	0	(89)
Proposed Costs	\$509,410	\$19,254	\$6,787	\$230,750	\$13,391	\$(1,849)	\$0	\$1,115	\$0	\$128

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Department	5282 IHSS Public Authority	5321 Veterans Services	6022 Library	6023 Library Improvement s	6131 UC Coop Extension	7011 Parks & Recreation	7073 Park Devel - Quimby	7201 Museum	7202 Museum Improvement s	7999 Contingencie s
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$6,736	\$196,892	\$0	\$19,626	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	26,540	0	0	0	0
3 1901 Insurance	0	23	59	0	15	85	0	14	0	0
4 1121 Auditor-Controller/County Clerk	432	3,416	13,087	298	2,869	19,032	101	5,237	179	0
5 1122 Treas - Tax Coll	0	310	1,820	76	236	4,076	0	548	24	0
6 1341 Human Resources	0	2,133	4,741	0	1,478	7,482	0	1,200	0	0
7 1124 Central Services	0	729	283	0	3	26	0	16	0	0
8 1671 Buildings & Grounds	0	5,170	71,083	0	31,235	0	0	87,498	0	0
9 1904 Information Technology	0	2,579	706	0	4,946	1,033	0	8,166	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	3,156	2,164	9,239	129	1,617	12,080	7	1,616	81	0
Total Current Allocations	3,589	16,523	101,016	504	49,135	267,248	108	123,920	285	0
Less: Prior Year Allocations	2,543	13,598	67,391	685	42,433	264,431	468	119,460	661	0
Carry-Forward	1,046	2,925	33,626	(182)	6,702	2,817	(360)	4,460	(376)	0
Proposed Costs	\$4,635	\$19,448	\$134,642	\$322	\$55,837	\$270,065	\$(252)	\$128,379	\$(92)	\$0

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Summary Schedule

Department	8107 Flood/Lakebe d Adm	8100's Flood Zone (200- 206,208)	8200's Light Dist (210- 219,261)	8300's Sanit Distr (250- 253)	8400's CSA's	8463 CSA's (DPW)	8593 KV Wtrworks (293)	8695 Spec Dist Admin	8798 Air Control Spec Prog	8799 Air Quality Mgmt Dist
1 Building Depreciation Charge	\$0	\$4,720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	62	0	0	0	0	0	0	370	0	43
4 1121 Auditor-Controller/County Clerk	8,897	10,856	9,420	29,017	23,461	948	8,335	26,829	228	6,695
5 1122 Treas - Tax Coll	854	1,206	559	10,461	3,690	0	2,237	3,449	44	952
6 1341 Human Resources	5,278	0	0	0	0	0	0	31,602	0	4,071
7 1124 Central Services	473	0	0	0	1,262	0	0	4,182	0	41
8 1671 Buildings & Grounds	0	22,103	0	0	0	0	0	6,635	0	0
9 1904 Information Technology	804	0	0	0	0	0	0	3,554	0	355
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	7,652	13,493	623	51,376	18,089	50	8,973	35,040	1,546	4,627
Total Current Allocations	24,020	52,378	10,602	90,854	46,502	998	19,544	111,661	1,818	16,785
Less: Prior Year Allocations	30,771	44,561	8,722	74,292	38,252	917	17,515	85,548	1,544	20,107
Carry-Forward	(6,751)	7,818	1,880	16,563	8,251	82	2,029	26,113	274	(3,322)
Proposed Costs	\$17,268	\$60,196	\$12,482	\$107,417	\$54,753	\$1,080	\$21,574	\$137,774	\$2,091	\$13,463

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Department	8800's Court Funds (500's)	8803 LAFCo	8805 Law Library	8826 Re devel Obligations	8893 RDA	8894 RDA Housing	9100-9799 Spec Distr (300's)	9905 Central Garage (905)	9907-9999 Equip Rental (907)	9911 Fleet Maint (911)
1 Building Depreciation Charge	\$75,335	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	0	0	0	0	0	0	0	0	0	46
4 1121 Auditor-Controller/County Clerk	3,620	137	1,352	5,310	0	290	84,012	4,583	6,413	5,737
5 1122 Treas - Tax Coll	67,521	11	157	0	0	4	19,927	1,842	3,074	470
6 1341 Human Resources	0	0	0	0	0	0	0	0	0	4,158
7 1124 Central Services	0	0	9	0	0	0	0	0	0	0
8 1671 Buildings & Grounds	280,241	0	4,298	0	0	0	0	0	0	0
9 1904 Information Technology	177	0	2,707	0	0	0	0	0	0	71
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	0	0	0	1,615	0	47	0	3,150	5,005	3,287
Total Current Allocations	426,895	148	8,523	6,925	0	342	103,939	9,574	14,492	13,769
Less: Prior Year Allocations	318,842	635	8,224	(2,221)	0	118	80,723	9,551	16,197	13,697
Carry-Forward	108,053	(488)	298	9,146	0	224	23,216	23	(1,706)	72
Proposed Costs	\$534,947	\$(340)	\$8,821	\$16,071	\$0	\$565	\$127,155	\$9,597	\$12,786	\$13,841

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Department	9917 Self Funded Dental/Vision	9918 Unemp Insur (918)	9919 Liab Insur (919)	9920 W/C Insur (920)	Unallowed	All Other	2nd Allocation Orphans	Total
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$714	\$0	\$726,665
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	285,400
3 1901 Insurance	0	0	0	0	0	15	0	7,343
4 1121 Auditor-Controller/County Clerk	81	173	1,133	987	4,348	17,515	0	952,321
5 1122 Treas - Tax Coll	0	20	90	68	395,853	31,640	0	639,205
6 1341 Human Resources	0	0	0	0	0	712	0	579,684
7 1124 Central Services	0	0	12	2	0	0	0	74,428
8 1671 Buildings & Grounds	0	0	0	0	0	53,993	0	1,179,315
9 1904 Information Technology	0	0	0	0	0	11,932	0	460,956
10 1231 County Counsel	0	0	32,855	19,494	728,609	0	0	845,612
11 1012 CAO	0	86	16,459	13,692	(194,777)	0	0	1,102,757
Total Current Allocations	81	278	50,549	34,242	934,032	116,521	0	6,853,687
Less: Prior Year Allocations	112	124	36,781	17,127	996,110	147,105	0	6,935,407
Carry-Forward	(32)	154	13,767	17,115	(62,078)	(30,584)	0	(101,186)
Proposed Costs	\$49	\$432	\$64,316	\$51,358	\$871,954	\$85,937	\$0	\$6,752,502