



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Lassen
Susanville, California**

**Date: October 20, 2022
Filing Ref: LAS23**

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 | 5. DPW - Buildings & Grounds |
| 2. Building Depreciation | 6. Information Services ISF |
| 3. Auditor-Controller | 7. Fleet Maintenance ISF |
| 4. County Counsel | |

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 LASSEN

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Lori Pearce

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

Name
Assistant Auditor

Title

11-03-2022

11-03-2022

Date

Date

**Negotiated by Alex Tran
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment: Summary Schedule

County of Lassen
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
 10/6/2022

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	\$1,430	\$38	\$25	\$22	\$34	\$2,070	\$0	\$0	\$0	\$(3,968)
2 Equipment Depreciation	549	596	387	340	542	0	0	0	0	507
3 0101 Non Departmental	414	152	207	151	356	976	29	171	135	64
4 0281 Employee Benefits	62	15	24	16	30	108	0	0	12	6
5 0291 Insurance	40,000	634	911	540	1,275	4,990	157	0	509	34,918
6 0031 Administrative Services	21,859	2,367	992	722	1,825	4,684	138	858	646	676
7 0041 Personnel/Risk	1,732	416	658	433	849	2,992	0	0	346	173
8 0061 Auditor-Controller	2,448	732	2,002	1,476	4,453	4,516	2,712	200	989	691
9 0141 County Counsel	74,181	3,474	2,559	0	0	7,286	0	0	0	4,565
10 0221 DPW - Buildings & Grounds	16,019	8,065	12,195	7,723	8,894	49,240	0	0	0	4,651
11 0311 Data Processing	703	219	315	7,092	493	1,468	28	166	191	92
Total Current Allocations	159,398	16,706	20,274	18,513	18,751	78,331	3,065	1,395	2,829	42,374
Less: Prior Year Allocations	186,023	21,662	30,651	26,459	32,189	137,417	2,378	460	2,988	14,677
Carry-Forward	(26,626)	(4,955)	(10,377)	(7,946)	(13,437)	(59,086)	687	935	(160)	27,697
Proposed Costs	\$132,772	\$11,751	\$9,898	\$10,567	\$5,314	\$19,244	\$3,752	\$2,330	\$2,669	\$70,071

County of Lassen
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
10/6/2022

Summary Schedule

Department	0392 Elections	0451 Grand Jury	0527 Animal Control	0601 Agriculture Comm	0602 Pred Anml Ctrl	0641 Recorder	0661 Emergency Services	0681 Planning	0682 Bldg Inspection	0921 Vet Svcs
1 Building Depreciation	\$71	\$0	\$8,360	\$(464)	\$0	\$64	\$0	\$5,873	\$2,984	\$740
2 Equipment Depreciation	1,127	0	0	0	0	1,007	0	0	0	0
3 0101 Non Departmental	378	19	296	558	127	144	374	1,374	808	158
4 0281 Employee Benefits	28	0	32	44	0	25	0	102	97	19
5 0291 Insurance	2,193	0	42,739	2,631	0	772	1,388	5,808	4,159	602
6 0031 Administrative Services	2,378	229	1,771	3,234	609	690	15,460	6,663	3,952	760
7 0041 Personnel/Risk	786	0	900	1,212	0	703	0	2,840	2,701	519
8 0061 Auditor-Controller	2,085	3,373	4,392	4,092	181	1,173	841	7,411	7,633	1,064
9 0141 County Counsel	8,120	4,000	1,280	265	0	1,360	2,559	12,806	0	0
10 0221 DPW - Buildings & Grounds	13,871	0	0	0	0	17,624	0	42,232	21,463	5,563
11 0311 Data Processing	503	19	444	753	123	262	364	1,828	1,253	244
Total Current Allocations	31,542	7,640	60,215	12,325	1,041	23,824	20,987	86,936	45,050	9,670
Less: Prior Year Allocations	37,644	9,322	64,088	25,671	35	35,052	13,451	91,962	55,153	9,903
Carry-Forward	(6,102)	(1,682)	(3,873)	(13,346)	1,006	(11,228)	7,536	(5,026)	(10,103)	(233)
Proposed Costs	\$25,441	\$5,958	\$56,342	\$(1,021)	\$2,046	\$12,596	\$28,523	\$81,910	\$34,947	\$9,437

County of Lassen
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
 10/6/2022

Summary Schedule

Department	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	110-0651 Public Guardian
1 Building Depreciation	\$2,133	\$0	\$0	\$0	\$162	\$0	\$0	\$(258)	\$(206)	\$0
2 Equipment Depreciation	0	0	0	0	2,565	0	0	0	0	0
3 0101 Non Departmental	97	0	530	0	1,002	0	1,103	280	157	210
4 0281 Employee Benefits	10	0	0	0	50	0	0	38	14	25
5 0291 Insurance	2,730	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	468	0	2,543	0	24,006	0	6,111	1,683	754	1,006
7 0041 Personnel/Risk	277	0	0	0	1,385	0	0	1,067	390	693
8 0061 Auditor-Controller	1,290	18	571	335	4,620	366	9,247	1,633	1,203	1,521
9 0141 County Counsel	0	0	0	0	2,559	0	2,559	0	0	35,657
10 0221 DPW - Buildings & Grounds	15,341	0	0	0	27,980	0	0	4,461	3,562	0
11 0311 Data Processing	143	0	515	0	1,215	0	1,072	457	220	324
Total Current Allocations	22,490	18	4,159	335	65,544	366	20,093	9,361	6,094	39,435
Less: Prior Year Allocations	20,637	9	95	536	59,946	243	12,662	7,617	524	17,885
Carry-Forward	1,852	10	4,064	(201)	5,597	123	7,431	1,744	5,570	21,550
Proposed Costs	\$24,342	\$28	\$8,222	\$133	\$71,141	\$490	\$27,523	\$11,105	\$11,663	\$60,986

County of Lassen
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
10/6/2022

Summary Schedule

Department	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	112-0941 C.D. Housing
1 Building Depreciation	\$4,598	\$0	\$0	\$6,678	\$0	\$0	\$0	\$0	\$1,708	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	1,267	2,602	428	5,706	475	1,038	3	506	64	0
4 0281 Employee Benefits	121	183	55	448	50	85	0	19	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	9,286	13,509	2,091	27,697	2,286	5,026	15	2,435	629	0
7 0041 Personnel/Risk	3,359	5,091	1,541	12,468	1,385	2,355	0	519	0	0
8 0061 Auditor-Controller	8,592	25,519	6,125	32,949	2,516	7,849	51	7,347	1,277	8
9 0141 County Counsel	6,342	5,926	1,280	10,559	0	0	0	0	0	0
10 0221 DPW - Buildings & Grounds	50,446	0	0	77,458	0	0	0	0	0	0
11 0311 Data Processing	1,814	3,413	683	7,709	702	1,417	3	582	63	0
Total Current Allocations	85,825	56,243	12,202	181,673	7,414	17,770	71	11,409	3,742	8
Less: Prior Year Allocations	101,715	56,469	20,373	184,289	7,728	26,758	199	1,286	2,895	1,371
Carry-Forward	(15,891)	(226)	(8,170)	(2,617)	(314)	(8,988)	(127)	10,123	846	(1,363)
Proposed Costs	\$69,934	\$56,017	\$4,032	\$179,056	\$7,100	\$8,782	\$(56)	\$21,532	\$4,588	\$(1,355)

County of Lassen
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
10/6/2022

Summary Schedule

Department	115-0733 Tobacco Educ	118-1181 Fish & Game	119-1191 Capital Outlay	120-0852 Social Services	120-0853 Child Prot Svcs	120-0855 Community Services	120-0856 IHSS Public Auth	120-0881 Gen'l Relief	121-1211 Welfare Assistance	122-1221 Road Fund
1 Building Depreciation	\$0	\$0	\$0	\$(4,340)	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	341	2	65	4,194	3,059	1,656	2	284	9,630	5,692
4 0281 Employee Benefits	48	0	0	324	224	261	12	0	0	412
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	1,859	10	311	21,001	14,939	7,946	12	1,363	46,203	32,823
7 0041 Personnel/Risk	1,333	0	0	9,005	6,234	7,273	346	0	0	11,467
8 0061 Auditor-Controller	3,322	166	445	22,195	20,643	7,739	292	905	9,335	53,311
9 0141 County Counsel	0	0	0	62,229	16,532	0	0	0	0	11,573
10 0221 DPW - Buildings & Grounds	0	0	0	0	0	0	0	0	0	30,185
11 0311 Data Processing	562	2	63	5,639	4,055	2,871	62	276	9,362	7,522
Total Current Allocations	7,465	181	884	120,246	65,686	27,747	727	2,829	74,531	152,984
Less: Prior Year Allocations	6,714	133	298	75,072	66,315	33,127	8	2,917	68,030	152,362
Carry-Forward	751	48	587	45,174	(629)	(5,381)	719	(88)	6,501	623
Proposed Costs	\$8,217	\$229	\$1,471	\$165,421	\$65,057	\$22,366	\$1,447	\$2,740	\$81,032	\$153,607

County of Lassen
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
10/6/2022

Summary Schedule

Department	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 Transit Service	129-0538 Sheriff Tobacco Grant	130-0371 Public Defender
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	0	80	30	710	1	0	0	127	390	233
4 0281 Employee Benefits	0	16	2	87	0	0	0	20	50	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	60	402	145	3,406	3	0	195	1,005	1,870	1,117
7 0041 Personnel/Risk	0	433	52	2,424	0	0	0	544	1,385	0
8 0061 Auditor-Controller	1,093	3,667	607	2,727	44	39	3	858	2,878	5,374
9 0141 County Counsel	0	0	77	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	152	38	1,111	1	0	0	297	619	226
Total Current Allocations	1,153	4,749	952	10,465	47	39	199	2,850	7,191	6,950
Less: Prior Year Allocations	2,487	4,837	797	13,063	28	591	2,117	1,832	351	5,753
Carry-Forward	(1,334)	(87)	155	(2,598)	20	(552)	(1,919)	1,018	6,841	1,197
Proposed Costs	\$(181)	\$4,662	\$1,107	\$7,867	\$67	\$(513)	\$(1,720)	\$3,868	\$14,032	\$8,147

County of Lassen
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
10/6/2022

Summary Schedule

Department	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	130-9000 Non- Departmental
1 Building Depreciation	\$20,308	\$21,989	\$0	\$0	\$15,526	\$4,658	\$165,589	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	739	1,382	(1)	36	5,812	829	5,000	1,763	51	42
4 0281 Employee Benefits	62	110	0	25	416	101	483	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	3,742	6,726	193	170	28,445	3,976	24,806	8,458	245	200
7 0041 Personnel/Risk	1,732	3,048	0	693	11,568	2,805	13,438	0	0	0
8 0061 Auditor-Controller	3,485	6,829	5	610	26,457	3,596	33,873	1,675	212	124
9 0141 County Counsel	7,352	2,895	0	0	8,803	0	7,677	0	0	0
10 0221 DPW - Buildings & Grounds	41,275	44,690	0	0	0	0	0	0	0	0
11 0311 Data Processing	1,019	1,872	(0)	155	7,656	1,292	7,191	1,714	50	41
Total Current Allocations	79,715	89,539	197	1,688	104,684	17,256	258,055	13,610	557	407
Less: Prior Year Allocations	77,330	99,379	5	3,502	127,219	20,094	270,764	11,729	1,667	137
Carry-Forward	2,385	(9,840)	192	(1,814)	(22,535)	(2,838)	(12,709)	1,882	(1,110)	270
Proposed Costs	\$82,100	\$79,699	\$389	\$(126)	\$82,148	\$14,418	\$245,346	\$15,492	\$(553)	\$677

County of Lassen
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
 10/6/2022

Summary Schedule

Department	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	138-0552 LRF 2011 - DA & PD
1 Building Depreciation	\$0	\$0	\$0	\$12,212	\$0	\$11,903	\$0	\$0	\$23,803	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	274	0	0	202	0	748	9	24	738	0
4 0281 Employee Benefits	0	0	0	6	0	20	0	0	68	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	1,316	1	0	967	0	5,371	42	115	3,885	0
7 0041 Personnel/Risk	0	0	0	173	0	554	0	0	1,905	0
8 0061 Auditor-Controller	1,582	72	5	3,292	7	7,217	57	320	2,813	53
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	267	0	0	226	0	823	9	23	1,047	0
Total Current Allocations	3,440	73	5	17,079	7	26,636	117	482	34,259	53
Less: Prior Year Allocations	173	121	3	16,280	7	24,067	150	347	35,830	89
Carry-Forward	3,267	(48)	1	799	0	2,568	(33)	135	(1,571)	(36)
Proposed Costs	\$6,707	\$25	\$6	\$17,878	\$7	\$29,204	\$84	\$617	\$32,688	\$18

County of Lassen
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
 10/6/2022

Summary Schedule

Department	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	145-0562 Juvenile Hall
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$116,528	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	0	0	0	0	816	12	119	149	2,564	0
4 0281 Employee Benefits	0	0	11	0	0	0	12	0	305	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	1	1	0	0	3,915	59	573	716	12,866	0
7 0041 Personnel/Risk	0	0	298	0	0	0	346	0	8,485	0
8 0061 Auditor-Controller	81	105	266	0	964	84	1,335	311	15,918	0
9 0141 County Counsel	0	0	0	0	0	0	0	0	4,619	0
10 0221 DPW - Buildings & Grounds	0	0	0	0	0	0	0	0	48,394	0
11 0311 Data Processing	0	0	52	0	793	12	176	145	3,964	0
Total Current Allocations	82	106	626	0	6,489	167	2,562	1,321	213,644	0
Less: Prior Year Allocations	137	171	9	28	652	1,316	2,940	3,125	125,416	121,935
Carry-Forward	(55)	(65)	617	(28)	5,837	(1,148)	(378)	(1,804)	88,228	(121,935)
Proposed Costs	\$27	\$42	\$1,243	\$(28)	\$12,326	\$(981)	\$2,185	\$(483)	\$301,873	\$(121,935)

County of Lassen
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
10/6/2022

Summary Schedule

Department	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	151-1511 Capital Projects
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	0	0	0	7	18	41	0	7	0	0
4 0281 Employee Benefits	0	0	0	0	0	0	0	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	0	0	0	36	87	198	0	34	0	0
7 0041 Personnel/Risk	0	0	0	0	0	0	0	0	0	0
8 0061 Auditor-Controller	0	0	0	104	84	248	0	322	20	5
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	0	0	7	18	40	0	7	0	0
Total Current Allocations	0	0	0	154	208	527	0	369	20	5
Less: Prior Year Allocations	3	1,351	0	280	166	395	0	285	9	172
Carry-Forward	(3)	(1,351)	0	(126)	41	133	0	85	12	(167)
Proposed Costs	\$(3)	\$(1,351)	\$0	\$28	\$249	\$660	\$0	\$454	\$32	\$(163)

County of Lassen
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
 10/6/2022

Summary Schedule

Department	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	174-1741 Geothermal
1 Building Depreciation	\$0	\$0	\$0	\$1,347	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	0	0	386	2,826	35	0	36	24	366	43
4 0281 Employee Benefits	0	9	0	0	0	0	0	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	0	0	2,098	13,595	166	0	175	117	1,756	208
7 0041 Personnel/Risk	0	242	0	0	0	0	0	0	0	0
8 0061 Auditor-Controller	0	980	1,183	9,224	111	92	234	48	307	215
9 0141 County Counsel	0	0	0	0	0	0	0	0	0	0
10 0221 DPW - Buildings & Grounds	0	0	0	3,890	0	0	0	0	0	0
11 0311 Data Processing	0	42	376	2,748	34	0	35	24	356	42
Total Current Allocations	0	1,273	4,044	33,629	344	92	480	213	2,785	508
Less: Prior Year Allocations	79	1,905	0	32,546	1,507	147	554	20	3	985
Carry-Forward	(79)	(632)	0	1,083	(1,163)	(54)	(74)	193	2,781	(477)
Proposed Costs	\$(79)	\$641	\$4,044	\$34,712	\$(819)	\$38	\$406	\$405	\$5,566	\$31

County of Lassen
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
10/6/2022

Summary Schedule

Department	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	368-0681 Planning
1 Building Depreciation	\$0	\$0	\$0	\$932	\$0	\$1,708	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	698	288	0	1	0	283	9	40	6	0
4 0281 Employee Benefits	37	0	0	0	0	25	0	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	4,298	1,383	0	4	0	1,358	42	361	27	0
7 0041 Personnel/Risk	1,039	0	0	0	0	693	0	0	0	0
8 0061 Auditor-Controller	25,680	319	5	8	89	1,012	46	405	27	1,061
9 0141 County Counsel	7,419	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	858	280	0	1	0	395	8	39	6	0
Total Current Allocations	40,029	2,271	5	945	90	5,475	105	844	66	1,061
Less: Prior Year Allocations	32,518	428	19	816	337	1,517	4,912	276	68	1,469
Carry-Forward	7,511	1,843	(14)	129	(247)	3,958	(4,807)	568	(2)	(409)
Proposed Costs	\$47,540	\$4,113	\$(9)	\$1,074	\$(158)	\$9,432	\$(4,702)	\$1,413	\$63	\$652

County of Lassen
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
 10/6/2022

Summary Schedule

Department	526-0441 Consolidated Courts	528-0432 Child Support Services	531-5310 County Childrens Fund	535-5952 HLVRA Facility Improvement	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	\$(1,548)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	0	1,178	4	1	370	103	1,042	372	149	0
4 0281 Employee Benefits	0	100	0	0	0	0	0	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	0	6,760	21	4	1,851	1,136	8,735	3,237	1,170	0
7 0041 Personnel/Risk	0	2,771	0	0	0	0	0	0	0	0
8 0061 Auditor-Controller	2,447	5,707	59	25	3,499	3,665	12,703	788	229	37
9 0141 County Counsel	0	1,280	0	0	0	0	81	0	0	0
10 0221 DPW - Buildings & Grounds	0	26,727	0	0	0	0	0	0	0	0
11 0311 Data Processing	0	1,626	4	1	360	100	1,659	593	237	0
Total Current Allocations	2,447	44,599	88	30	6,080	5,004	24,220	4,989	1,784	37
Less: Prior Year Allocations	2,528	58,086	433	0	3,780	2,424	14,279	437	32	61
Carry-Forward	(81)	(13,486)	(346)	0	2,300	2,579	9,941	4,552	1,753	(24)
Proposed Costs	\$2,366	\$31,113	\$(258)	\$30	\$8,380	\$7,583	\$34,161	\$9,541	\$3,537	\$13

County of Lassen
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
10/6/2022

Summary Schedule

Department	574-5741 Lassen Co Transportation	575-5751 LCTC-State of Good Repair	585-0241 Solid Waste Fund	586-0241 Solid Waste Capital Improvement	588-0943 Westwood Business Park	9997 Schools	9998 Districts	All Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,251	\$0	\$441,959
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	7,619
3 0101 Non Departmental	686	104	1,164	0	0	0	2,027	0	0	82,476
4 0281 Employee Benefits	0	0	178	0	0	0	0	0	0	5,141
5 0291 Insurance	0	0	0	0	0	0	0	0	0	146,955
6 0031 Administrative Services	3,292	501	9,675	0	0	0	11,247	0	0	485,094
7 0041 Personnel/Risk	0	0	4,953	0	0	0	0	0	0	143,030
8 0061 Auditor-Controller	1,644	97	(29,157)	22	0	18,812	115,833	6	0	590,736
9 0141 County Counsel	0	0	0	0	0	0	619	0	0	318,493
10 0221 DPW - Buildings & Grounds	0	0	(6,667)	0	0	0	0	420,252	0	995,532
11 0311 Data Processing	667	102	2,712	0	0	0	1,971	0	0	113,625
Total Current Allocations	6,289	804	(17,142)	22	0	18,812	131,697	439,509	0	3,330,661
Less: Prior Year Allocations	4,248	0	(14,166)	53	0	19,837	66,990	456,239	0	3,399,904
Carry-Forward	2,041	0	(2,976)	(31)	0	(1,025)	64,707	(16,730)	0	(74,120)
Proposed Costs	\$8,331	\$804	\$(20,118)	\$(10)	\$0	\$17,786	\$196,403	\$422,778	\$0	\$3,256,541