



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

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Madera**  
**Madera, California**

**Date: August 26, 2022**  
**Filing Ref: MAD23**

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. Personnel                            |
| 2. RMA – Building Maintenance | 10. Central Services                    |
| 3. Grounds                    | 11. CAO-311/CRM Customer Service Center |
| 4. Insurance                  | 12. County Counsel                      |
| 5. Information Technology     | 13. Central Garage ISF                  |
| 6. IT – One Solution Upgrade  | 14. Self-Insurance ISF                  |
| 7. IT – Information Security  | 15. Microwave Radio Services ISF        |
| 8. IT – VOP Communications    |   |

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 MADERA**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by

David Richstone

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

Name  
Auditor-Controller

Title

08-29-2022

08-29-2022

Date

Date

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

cc: State and Federal Agencies

Attachment: Summary Schedule

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

FY 2020/2021  
8/9/2022

**Summary Schedule**

| Department                         | 1315 RMA-<br>Engineering<br>Admin | 100 Board of<br>Supervisor | 220<br>Purchasing | 330 Revenue<br>Services | 400 Assessor     | 410 Assessor-<br>PTAP | 411 Assessor<br>- GIS Layer<br>Redraw | 510 Tax<br>Collector | 820 Civil<br>Service<br>Commission | 830 Public<br>Information<br>Team |
|------------------------------------|-----------------------------------|----------------------------|-------------------|-------------------------|------------------|-----------------------|---------------------------------------|----------------------|------------------------------------|-----------------------------------|
| 1 Building Depreciation            | \$0                               | \$62,042                   | \$0               | \$0                     | \$119,312        | \$0                   | \$0                                   | \$28,408             | \$0                                | \$0                               |
| 2 Equipment Depreciation           | 0                                 | 0                          | 0                 | 0                       | 550              | 0                     | 0                                     | 0                    | 0                                  | 0                                 |
| 3 Utilities & Audit                | 0                                 | 31,011                     | 0                 | 0                       | 59,291           | 0                     | 74                                    | 14,217               | 0                                  | 2                                 |
| 4 210 County Admin Officer         | 0                                 | 7,143                      | 0                 | 0                       | 9,950            | 0                     | 0                                     | 3,853                | 0                                  | 28                                |
| 5 1311 RMA - Gen Svcs              | 0                                 | 0                          | 0                 | 0                       | 0                | 0                     | 0                                     | 0                    | 0                                  | 0                                 |
| 7 1320 RMA- Bldg Operations        | 0                                 | 18,313                     | 0                 | 0                       | 35,217           | 0                     | 0                                     | 8,385                | 0                                  | 0                                 |
| 8 1330 RMA- Bldg Maintenance       | 2,606                             | 22,233                     | 0                 | 273                     | 23,609           | 0                     | 0                                     | 4,662                | 0                                  | 0                                 |
| 9 1360 RMA- Grounds                | 0                                 | 3,016                      | 0                 | 0                       | 5,801            | 0                     | 0                                     | 1,381                | 0                                  | 0                                 |
| 10 230 Insurance                   | 0                                 | 44,803                     | 0                 | 0                       | 91,993           | 0                     | 0                                     | 38,575               | 0                                  | 0                                 |
| 11 240 Information Technology      | 0                                 | 43,122                     | 0                 | 3,902                   | 138,752          | 0                     | 0                                     | 29,262               | 0                                  | 0                                 |
| 12 242 IT- One Solution Upgrade    | 0                                 | 4,604                      | 0                 | 0                       | 6,266            | 0                     | 550                                   | 2,237                | 0                                  | 18                                |
| 13 243 IT - Information Security   | 0                                 | 0                          | 0                 | 0                       | 0                | 0                     | 0                                     | 0                    | 0                                  | 0                                 |
| 14 244 VOLP Communications         | 0                                 | 8,991                      | 0                 | 0                       | 17,290           | 0                     | 0                                     | 4,117                | 0                                  | 0                                 |
| 15 810 Personnel                   | 0                                 | 11,270                     | 0                 | 0                       | 23,260           | 0                     | 0                                     | 10,071               | 0                                  | 0                                 |
| 16 2100 Central Services           | 0                                 | 3,792                      | 0                 | 0                       | 6,679            | 0                     | 0                                     | 2,849                | 0                                  | 0                                 |
| 17 2150 CAO - 311/CRM Cust Svc Ctr | 0                                 | 1,515                      | 365               | 0                       | 5,862            | 0                     | 0                                     | 6,255                | 0                                  | 0                                 |
| 18 310 Auditor-Controller          | 0                                 | 19,193                     | 0                 | 0                       | 28,661           | 0                     | 1,860                                 | 10,799               | 0                                  | 60                                |
| 19 520 Tax Collector-Treasurer     | 0                                 | 0                          | 0                 | 0                       | 0                | 0                     | 0                                     | 0                    | 0                                  | 0                                 |
| 20 700 County Counsel              | 5,509                             | 56,400                     | 0                 | 0                       | 4,921            | 0                     | 0                                     | 12,031               | 0                                  | 0                                 |
| 21 4710 Probation- Revenue Svcs    | 0                                 | 0                          | 0                 | 0                       | 0                | 0                     | 0                                     | 0                    | 0                                  | 0                                 |
| <b>Total Current Allocations</b>   | <b>8,115</b>                      | <b>337,449</b>             | <b>365</b>        | <b>4,174</b>            | <b>577,414</b>   | <b>0</b>              | <b>2,483</b>                          | <b>177,099</b>       | <b>0</b>                           | <b>108</b>                        |
| Less: Prior Year Allocations       | 0                                 | 364,189                    | 0                 | 5,408                   | 576,236          | 0                     | 0                                     | 201,997              | 63                                 | 0                                 |
| Carry-Forward                      | 0                                 | (26,740)                   | 0                 | (1,234)                 | 1,179            | 0                     | 0                                     | (24,898)             | (63)                               | 0                                 |
| <b>Proposed Costs</b>              | <b>\$8,115</b>                    | <b>\$310,709</b>           | <b>\$365</b>      | <b>\$2,941</b>          | <b>\$578,593</b> | <b>\$0</b>            | <b>\$2,483</b>                        | <b>\$152,202</b>     | <b>\$(63)</b>                      | <b>\$108</b>                      |

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

FY 2020/2021  
8/9/2022

**Summary Schedule**

| Department                         | 1300 PUBLIC<br>WORKS | 1310 RMA-<br>Administra-<br>tion | 1340 RMA-<br>Spec Dist<br>Svcs | 1350 RMA-<br>Flood Control<br>Svc | 1351 RMA-<br>Fresno River<br>Cle | 1370 RMA-<br>Bldg<br>Inspection | 1375 RMA-<br>Fire<br>Protection | 1380 RMA-<br>Refuse<br>Disposal | 1381 RMA-<br>Engr Used<br>Oil Opp | 1382 RMA-<br>Paleon |
|------------------------------------|----------------------|----------------------------------|--------------------------------|-----------------------------------|----------------------------------|---------------------------------|---------------------------------|---------------------------------|-----------------------------------|---------------------|
| 1 Building Depreciation            | \$14,136             | \$2,918                          | \$14,100                       | \$0                               | \$0                              | \$31,498                        | \$0                             | \$510                           | \$0                               | \$0                 |
| 2 Equipment Depreciation           | 0                    | 0                                | 20,438                         | 0                                 | 0                                | 11,489                          | 0                               | 0                               | 0                                 | 0                   |
| 3 Utilities & Audit                | 8,089                | 0                                | 6,231                          | 0                                 | 0                                | 16,373                          | 0                               | 0                               | 0                                 | 0                   |
| 4 210 County Admin Officer         | 16,512               | 0                                | 11,286                         | 0                                 | 0                                | 11,713                          | 0                               | 0                               | 0                                 | 0                   |
| 5 1311 RMA - Gen Svcs              | 0                    | 0                                | 0                              | 0                                 | 0                                | 294,007                         | 0                               | 0                               | 0                                 | 0                   |
| 7 1320 RMA- Bldg Operations        | 4,172                | 0                                | 3,193                          | 0                                 | 0                                | 9,297                           | 0                               | 0                               | 0                                 | 0                   |
| 8 1330 RMA- Bldg Maintenance       | 2,320                | 0                                | 2,188                          | 0                                 | 0                                | 5,169                           | 0                               | 0                               | 0                                 | 0                   |
| 9 1360 RMA- Grounds                | 5,434                | 0                                | 526                            | 0                                 | 0                                | 1,531                           | 0                               | 0                               | 0                                 | 0                   |
| 10 230 Insurance                   | 101,297              | 7,372                            | 71,477                         | 0                                 | 0                                | 78,426                          | 0                               | 119                             | 0                                 | 0                   |
| 11 240 Information Technology      | 60,859               | 0                                | 0                              | 0                                 | 0                                | 0                               | 0                               | 0                               | 0                                 | 0                   |
| 12 242 IT- One Solution Upgrade    | 8,695                | 0                                | 6,954                          | 0                                 | 0                                | 7,032                           | 0                               | 0                               | 0                                 | 0                   |
| 13 243 IT - Information Security   | 0                    | 0                                | 0                              | 0                                 | 0                                | 0                               | 0                               | 0                               | 0                                 | 0                   |
| 14 244 VOLP Communications         | 2,048                | 0                                | 1,568                          | 0                                 | 0                                | 4,565                           | 0                               | 0                               | 0                                 | 0                   |
| 15 810 Personnel                   | 27,336               | 0                                | 19,183                         | 0                                 | 0                                | 20,862                          | 0                               | 0                               | 0                                 | 0                   |
| 16 2100 Central Services           | 7,614                | 0                                | 5,345                          | 0                                 | 0                                | 5,850                           | 0                               | 0                               | 0                                 | 0                   |
| 17 2150 CAO - 311/CRM Cust Svc Ctr | 8,373                | 0                                | 0                              | 0                                 | 0                                | 11,767                          | 0                               | 0                               | 0                                 | 0                   |
| 18 310 Auditor-Controller          | 38,187               | 0                                | 29,681                         | 0                                 | 0                                | 30,484                          | 0                               | 0                               | 0                                 | 0                   |
| 19 520 Tax Collector-Treasurer     | 0                    | 0                                | 0                              | 0                                 | 0                                | 0                               | 0                               | 0                               | 0                                 | 0                   |
| 20 700 County Counsel              | 125,380              | 0                                | 39,288                         | 0                                 | 0                                | 0                               | 0                               | 0                               | 0                                 | 0                   |
| 21 4710 Probation- Revenue Svcs    | 0                    | 0                                | 0                              | 0                                 | 0                                | 0                               | 0                               | 0                               | 0                                 | 0                   |
| <b>Total Current Allocations</b>   | <b>430,452</b>       | <b>10,289</b>                    | <b>231,456</b>                 | <b>0</b>                          | <b>0</b>                         | <b>540,062</b>                  | <b>0</b>                        | <b>629</b>                      | <b>0</b>                          | <b>0</b>            |
| Less: Prior Year Allocations       | 303,195              | 8,509                            | 228,655                        | 0                                 | 0                                | 328,180                         | 29,739                          | 54,093                          | 0                                 | 0                   |
| Carry-Forward                      | 127,256              | 1,781                            | 2,801                          | 0                                 | 0                                | 211,881                         | (29,739)                        | (53,464)                        | 0                                 | 0                   |
| <b>Proposed Costs</b>              | <b>\$557,708</b>     | <b>\$12,070</b>                  | <b>\$234,257</b>               | <b>\$0</b>                        | <b>\$0</b>                       | <b>\$751,943</b>                | <b>\$(29,739)</b>               | <b>\$(52,835)</b>               | <b>\$0</b>                        | <b>\$0</b>          |

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

FY 2020/2021  
8/9/2022

**Summary Schedule**

| Department                         | 1383 RMA-<br>Ref Disp | 1700 Utilities  | 1800 Building<br>Program | 1900<br>Advertising | 2200 Spec<br>Payments | 2210 Health<br>&Social Svc<br>Campus | 2250 COVID-<br>19<br>Operations | 2251 COVID-<br>19<br>Quarantine<br>Acc | 2252 COVID-<br>19 Emrg<br>Homeless<br>Asst | 2300 Trial Ct<br>Funding |
|------------------------------------|-----------------------|-----------------|--------------------------|---------------------|-----------------------|--------------------------------------|---------------------------------|--|--|--------------------------|
| 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 Utilities & Audit                | 0                     | 264             | 0                        | 0                   | 384                   | 0                                    | 4                               | 34                                     | 2  | 3                        |
| 4 210 County Admin Officer         | 0                     | 3,063           | 0                        | 0                   | 6,319                 | 0                                    | 44                              | 437                                    | 24   | 38                       |
| 5 1311 RMA - Gen Svcs              | 0                     | 0               | 0                        | 0                   | 0                     | 0                                    | 0                               | 0                                      | 0  | 0                        |
| 7 1320 RMA- Bldg Operations        | 0                     | 0               | 0                        | 0                   | 0                     | 0                                    | 0                               | 0                                      | 0  | 0                        |
| 8 1330 RMA- Bldg Maintenance       | 0                     | 0               | 0                        | 0                   | 0                     | 0                                    | 0                               | 0                                      | 0  | 0                        |
| 9 1360 RMA- Grounds                | 0                     | 0               | 0                        | 0                   | 0                     | 0                                    | 0                               | 0                                      | 0  | 0                        |
| 10 230 Insurance                   | 0                     | 0               | 0                        | 0                   | 0                     | 0                                    | 0                               | 0                                      | 0  | 0                        |
| 11 240 Information Technology      | 0                     | 0               | 0                        | 0                   | 0                     | 0                                    | 0                               | 0                                      | 0  | 0                        |
| 12 242 IT- One Solution Upgrade    | 0                     | 1,975           | 0                        | 0                   | 2,864                 | 0                                    | 28                              | 257                                    | 15   | 24                       |
| 13 243 IT - Information Security   | 0                     | 0               | 0                        | 0                   | 0                     | 0                                    | 341                             | 0                                      | 0  | 0                        |
| 14 244 VOLP Communications         | 0                     | 0               | 0                        | 0                   | 0                     | 0                                    | 0                               | 0                                      | 0  | 0                        |
| 15 810 Personnel                   | 0                     | 0               | 0                        | 0                   | 0                     | 0                                    | 0                               | 0                                      | 0  | 0                        |
| 16 2100 Central Services           | 0                     | 0               | 0                        | 0                   | 0                     | 0                                    | 0                               | 0                                      | 0  | 0                        |
| 17 2150 CAO - 311/CRM Cust Svc Ctr | 0                     | 0               | 0                        | 0                   | 0                     | 0                                    | 0                               | 0                                      | 0  | 0                        |
| 18 310 Auditor-Controller          | 0                     | 6,680           | 0                        | 0                   | 9,689                 | 0                                    | 96                              | 870                                    | 52   | 82                       |
| 19 520 Tax Collector-Treasurer     | 0                     | 0               | 0                        | 0                   | 0                     | 0                                    | 0                               | 0                                      | 0  | 0                        |
| 20 700 County Counsel              | 0                     | 0               | 0                        | 0                   | 0                     | 0                                    | 20,262                          | 0                                      | 0  | 0                        |
| 21 4710 Probation- Revenue Svcs    | 0                     | 0               | 0                        | 0                   | 0                     | 0                                    | 0                               | 0                                      | 0  | 0                        |
| <b>Total Current Allocations</b>   | <b>0</b>              | <b>11,983</b>   | <b>0</b>                 | <b>0</b>            | <b>19,256</b>         | <b>0</b>                             | <b>20,775</b>                   | <b>1,599</b>                           | <b>94</b>                                  | <b>148</b>               |
| Less: Prior Year Allocations       | 0                     | 10,134          | 0                        | 0                   | 13,684                | 0                                    | 0                               | 0                                      | 0  | 282                      |
| Carry-Forward                      | 0                     | 1,849           | 0                        | 0                   | 5,572                 | 0                                    | 0                               | 0                                      | 0  | (134)                    |
| <b>Proposed Costs</b>              | <b>\$0</b>            | <b>\$13,832</b> | <b>\$0</b>               | <b>\$0</b>          | <b>\$24,827</b>       | <b>\$0</b>                           | <b>\$20,775</b>                 | <b>\$1,599</b>                         | <b>\$94</b>                                | <b>\$13</b>              |

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

FY 2020/2021  
8/9/2022

**Summary Schedule**

| Department                         | 2600 Family<br>Law | 3310 County<br>Clerk- Clerk | 3320 County<br>Clerk-<br>Recorder | 3330 County<br>Clerk-<br>Elections | 3400 Grand<br>Jury | 3510 D.A.-<br>Prosecution | 3530 D.A.-<br>Citizens Opr<br>PS | 3540 D.A.-<br>Stat Rape<br>VPGGrant | 3541 D.A.-<br>WC Fund | 3542 D.A.-<br>Auto Ins<br>Fund |
|------------------------------------|--------------------|-----------------------------|-----------------------------------|------------------------------------|--------------------|---------------------------|----------------------------------|-------------------------------------|-----------------------|--------------------------------|
| 1 Building Depreciation            | \$0                | \$26,055                    | \$27,135                          | \$19,533                           | \$0                | \$15,653                  | \$0                              | \$0                                 | \$0                   | \$0                            |
| 2 Equipment Depreciation           | 0                  | 2,987                       | 0                                 | 69,804                             | 0                  | 115                       | 0                                | 0                                   | 0                     | 0                              |
| 3 Utilities & Audit                | 0                  | 13,112                      | 13,294                            | 10,037                             | 10                 | 1,548                     | 45                               | 44                                  | 0                     | 0                              |
| 4 210 County Admin Officer         | 0                  | 4,678                       | 0                                 | 6,261                              | 274                | 19,847                    | 555                              | 550                                 | 0                     | 0                              |
| 5 1311 RMA - Gen Svcs              | 0                  | 0                           | 0                                 | 0                                  | 0                  | 0                         | 0                                | 0                                   | 0                     | 0                              |
| 7 1320 RMA- Bldg Operations        | 0                  | 7,691                       | 8,009                             | 5,765                              | 0                  | 25,210                    | 0                                | 0                                   | 0                     | 0                              |
| 8 1330 RMA- Bldg Maintenance       | 0                  | 7,388                       | 4,453                             | 13,586                             | 348                | 11,508                    | 0                                | 0                                   | 0                     | 0                              |
| 9 1360 RMA- Grounds                | 0                  | 1,267                       | 1,319                             | 3,012                              | 35                 | 44                        | 0                                | 0                                   | 0                     | 0                              |
| 10 230 Insurance                   | 0                  | 37,566                      | 1,467                             | 86,597                             | 22                 | 132,763                   | 0                                | 3,527                               | 0                     | 0                              |
| 11 240 Information Technology      | 0                  | 0                           | 48,213                            | 25,996                             | 0                  | 126,105                   | 0                                | 0                                   | 0                     | 0                              |
| 12 242 IT- One Solution Upgrade    | 0                  | 2,596                       | 0                                 | 3,493                              | 78                 | 11,559                    | 333                              | 330                                 | 0                     | 0                              |
| 13 243 IT - Information Security   | 0                  | 0                           | 0                                 | 0                                  | 0                  | 19,352                    | 0                                | 0                                   | 0                     | 0                              |
| 14 244 VOLP Communications         | 0                  | 3,776                       | 3,932                             | 2,831                              | 0                  | 0                         | 0                                | 0                                   | 0                     | 0                              |
| 15 810 Personnel                   | 0                  | 9,831                       | 0                                 | 23,260                             | 0                  | 35,729                    | 0                                | 959                                 | 0                     | 0                              |
| 16 2100 Central Services           | 0                  | 2,778                       | 51                                | 6,493                              | 0                  | 9,918                     | 0                                | 0                                   | 0                     | 0                              |
| 17 2150 CAO - 311/CRM Cust Svc Ctr | 0                  | 12,215                      | 0                                 | 4,404                              | 0                  | 855                       | 0                                | 0                                   | 0                     | 0                              |
| 18 310 Auditor-Controller          | 0                  | 11,936                      | 0                                 | 19,281                             | 263                | 50,572                    | 1,127                            | 1,424                               | 0                     | 0                              |
| 19 520 Tax Collector-Treasurer     | 0                  | 0                           | 0                                 | 0                                  | 0                  | 0                         | 0                                | 0                                   | 0                     | 0                              |
| 20 700 County Counsel              | 0                  | 38,932                      | 0                                 | 2,828                              | 8,551              | 4,875                     | 0                                | 0                                   | 0                     | 0                              |
| 21 4710 Probation- Revenue Svcs    | 0                  | 0                           | 0                                 | 0                                  | 0                  | 0                         | 0                                | 0                                   | 0                     | 0                              |
| <b>Total Current Allocations</b>   | 0                  | 182,807                     | 107,874                           | 303,180                            | 9,581              | 465,653                   | 2,060                            | 6,834                               | 0                     | 0                              |
| Less: Prior Year Allocations       | 0                  | 148,419                     | 125,803                           | 223,731                            | 18,677             | 444,488                   | 3,198                            | 6,493                               | 0                     | 0                              |
| Carry-Forward                      | 0                  | 34,388                      | (17,929)                          | 79,449                             | (9,096)            | 21,165                    | (1,137)                          | 341                                 | 0                     | 0                              |
| <b>Proposed Costs</b>              | \$0                | \$217,195                   | \$89,945                          | \$382,629                          | \$484              | \$486,818                 | \$923                            | \$7,175                             | \$0                   | \$0                            |

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

FY 2020/2021  
8/9/2022

**Summary Schedule**

| Department                         | 3543 D.A.-<br>Spousal<br>Abuse | 3544 D.A.-<br>DUI<br>Prosecution | 3545 D.A.-<br>Prison<br>Crimes Pr | 3546 D.A.-<br>Comm Gun<br>Viol Gr | 3548 DA Fed<br>Vertical Pose | 3550 D.A.-<br>Welfare<br>Fraud | 3560 D.A.-<br>Child Sppt<br>Investg | 3570 VOCA-<br>Victim<br>Services | 3600 Public<br>Defender | 3700 Child<br>Support |
|------------------------------------|--------------------------------|----------------------------------|-----------------------------------|-----------------------------------|------------------------------|--------------------------------|-------------------------------------|----------------------------------|-------------------------|-----------------------|
| 1 Building Depreciation            | \$0                            | \$0                              | \$0                               | \$0                               | \$0                          | \$2,352                        | \$0                                 | \$0                              | \$0                     | \$0                   |
| 2 Equipment Depreciation           | 0                              | 0                                | 0                                 | 0                                 | 0                            | 4,116                          | 0                                   | 1,732                            | 0                       | 0                     |
| 3 Utilities & Audit                | 0                              | 76                               | 97                                | 0                                 | 0                            | 312                            | 0                                   | 39                               | 1,202                   | 1,389                 |
| 4 210 County Admin Officer         | 0                              | 1,000                            | 1,166                             | 0                                 | 0                            | 3,958                          | 0                                   | 564                              | 13,966                  | 11,768                |
| 5 1311 RMA - Gen Svcs              | 0                              | 0                                | 0                                 | 0                                 | 0                            | 0                              | 0                                   | 0                                | 0                       | 0                     |
| 7 1320 RMA- Bldg Operations        | 0                              | 0                                | 0                                 | 0                                 | 0                            | 3,508                          | 0                                   | 0                                | 0                       | 0                     |
| 8 1330 RMA- Bldg Maintenance       | 0                              | 0                                | 0                                 | 0                                 | 0                            | 7,420                          | 0                                   | 0                                | 0                       | 0                     |
| 9 1360 RMA- Grounds                | 0                              | 0                                | 0                                 | 0                                 | 0                            | 0                              | 0                                   | 0                                | 0                       | 0                     |
| 10 230 Insurance                   | 0                              | 3,527                            | 7,055                             | 0                                 | 0                            | 14,110                         | 0                                   | 3,527                            | 0                       | 2,675                 |
| 11 240 Information Technology      | 0                              | 0                                | 0                                 | 0                                 | 0                            | 23,410                         | 0                                   | 0                                | 0                       | 11,404                |
| 12 242 IT- One Solution Upgrade    | 0                              | 571                              | 727                               | 0                                 | 0                            | 2,329                          | 0                                   | 290                              | 8,978                   | 3,734                 |
| 13 243 IT - Information Security   | 0                              | 0                                | 0                                 | 0                                 | 0                            | 5,161                          | 0                                   | 0                                | 0                       | 334                   |
| 14 244 VOLP Communications         | 0                              | 0                                | 0                                 | 0                                 | 0                            | 0                              | 0                                   | 0                                | 0                       | 0                     |
| 15 810 Personnel                   | 0                              | 959                              | 1,918                             | 0                                 | 0                            | 3,837                          | 0                                   | 959                              | 0                       | 32,932                |
| 16 2100 Central Services           | 0                              | 266                              | 532                               | 0                                 | 0                            | 1,065                          | 0                                   | 266                              | 0                       | 2,984                 |
| 17 2150 CAO - 311/CRM Cust Svc Ctr | 0                              | 0                                | 0                                 | 0                                 | 0                            | 0                              | 0                                   | 0                                | 168                     | 49                    |
| 18 310 Auditor-Controller          | 0                              | 2,239                            | 3,075                             | 0                                 | 0                            | 9,112                          | 0                                   | 1,287                            | 30,371                  | 31,129                |
| 19 520 Tax Collector-Treasurer     | 0                              | 0                                | 0                                 | 0                                 | 0                            | 0                              | 0                                   | 0                                | 0                       | 0                     |
| 20 700 County Counsel              | 0                              | 0                                | 0                                 | 0                                 | 0                            | 0                              | 0                                   | 0                                | 34                      | 1,775                 |
| 21 4710 Probation- Revenue Svcs    | 0                              | 0                                | 0                                 | 0                                 | 0                            | 0                              | 0                                   | 0                                | 25,138                  | 0                     |
| <b>Total Current Allocations</b>   | <b>0</b>                       | <b>8,639</b>                     | <b>14,571</b>                     | <b>0</b>                          | <b>0</b>                     | <b>80,689</b>                  | <b>0</b>                            | <b>8,664</b>                     | <b>79,857</b>           | <b>100,172</b>        |
| Less: Prior Year Allocations       | 0                              | 8,424                            | 13,918                            | 0                                 | 0                            | 111,244                        | 0                                   | 2,727                            | 80,861                  | 72,511                |
| Carry-Forward                      | 0                              | 215                              | 653                               | 0                                 | 0                            | (30,555)                       | 0                                   | 5,937                            | (1,004)                 | 27,660                |
| <b>Proposed Costs</b>              | <b>\$0</b>                     | <b>\$8,855</b>                   | <b>\$15,223</b>                   | <b>\$0</b>                        | <b>\$0</b>                   | <b>\$50,134</b>                | <b>\$0</b>                          | <b>\$14,602</b>                  | <b>\$78,853</b>         | <b>\$127,832</b>      |



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

FY 2020/2021  
8/9/2022

**Summary Schedule**

| Department                         | 4010 Sheriff-<br>Administration | 4012 Sheriff-<br>Coroner | 4013 Sheriff-<br>Emerg Svcs | 4014 Sheriff-<br>Narc Enf<br>Team | 4015 Bass<br>Lake<br>Substation | 4017 Sheriff<br>K-9 | 4020 Sheriff-<br>Fed Loc Law<br>Enf | 4021 Sheriff-<br>Calema<br>SHSGP 09-<br>0019 | 4022 Sheriff-<br>CALEMA<br>SHSGP 2011-<br>0077 | 4023 Sheriff-<br>Emerg Plng |
|------------------------------------|---------------------------------|--------------------------|-----------------------------|-----------------------------------|---------------------------------|---------------------|-------------------------------------|--|--|-----------------------------|
| 1 Building Depreciation            | \$292,412                       | \$0                      | \$0                         | \$0                               | \$13,242                        | \$0                 | \$0                                 | \$0  | \$0  | \$0                         |
| 2 Equipment Depreciation           | 156,739                         | 0                        | 0                           | 0                                 | 0                               | 0                   | 0                                   | 14,117                                       | 6,456  | 25,125                      |
| 3 Utilities & Audit                | 5,415                           | 0                        | 0                           | 0                                 | 0                               | 0                   | 0                                   | 0  | 0  | 157                         |
| 4 210 County Admin Officer         | 66,798                          | 0                        | 0                           | 0                                 | 0                               | 0                   | 0                                   | 0  | 0  | 1,677                       |
| 5 1311 RMA - Gen Svcs              | 0                               | 0                        | 0                           | 0                                 | 0                               | 0                   | 0                                   | 0  | 0  | 0                           |
| 7 1320 RMA- Bldg Operations        | 54,896                          | 0                        | 0                           | 0                                 | 6,827                           | 0                   | 0                                   | 0  | 0  | 0                           |
| 8 1330 RMA- Bldg Maintenance       | 40,262                          | 187                      | 0                           | 0                                 | 2,638                           | 0                   | 0                                   | 0  | 0  | 0                           |
| 9 1360 RMA- Grounds                | 21,524                          | 7,419                    | 0                           | 0                                 | 1,728                           | 0                   | 0                                   | 0  | 0  | 0                           |
| 10 230 Insurance                   | 367,516                         | 0                        | 0                           | 141                               | 0                               | 0                   | 0                                   | 0  | 0  | 3,527                       |
| 11 240 Information Technology      | 434,156                         | 0                        | 0                           | 0                                 | 0                               | 0                   | 0                                   | 0  | 0  | 0                           |
| 12 242 IT- One Solution Upgrade    | 40,442                          | 0                        | 0                           | 0                                 | 0                               | 0                   | 0                                   | 0  | 0  | 760                         |
| 13 243 IT - Information Security   | 67,732                          | 0                        | 0                           | 0                                 | 0                               | 0                   | 0                                   | 0  | 0  | 0                           |
| 14 244 VOLP Communications         | 0                               | 0                        | 0                           | 0                                 | 0                               | 0                   | 0                                   | 0  | 0  | 0                           |
| 15 810 Personnel                   | 98,795                          | 0                        | 0                           | 0                                 | 0                               | 0                   | 0                                   | 0  | 0  | 959                         |
| 16 2100 Central Services           | 27,423                          | 0                        | 0                           | 0                                 | 0                               | 0                   | 0                                   | 0  | 0  | 266                         |
| 17 2150 CAO - 311/CRM Cust Svc Ctr | 1,416                           | 0                        | 0                           | 0                                 | 0                               | 0                   | 0                                   | 0  | 0  | 0                           |
| 18 310 Auditor-Controller          | 168,519                         | 0                        | 0                           | 0                                 | 0                               | 0                   | 0                                   | 0  | 0  | 2,880                       |
| 19 520 Tax Collector-Treasurer     | 0                               | 0                        | 0                           | 0                                 | 0                               | 0                   | 0                                   | 0  | 0  | 0                           |
| 20 700 County Counsel              | 67,234                          | 0                        | 0                           | 0                                 | 0                               | 0                   | 0                                   | 0  | 0  | 0                           |
| 21 4710 Probation- Revenue Svcs    | 0                               | 0                        | 0                           | 0                                 | 0                               | 0                   | 0                                   | 0  | 0  | 0                           |
| <b>Total Current Allocations</b>   | <b>1,911,279</b>                | <b>7,606</b>             | <b>0</b>                    | <b>141</b>                        | <b>24,435</b>                   | <b>0</b>            | <b>0</b>                            | <b>14,117</b>                                | <b>6,456</b>                                   | <b>35,353</b>               |
| Less: Prior Year Allocations       | 1,866,685                       | 9,820                    | 0                           | 5,131                             | 15,517                          | 0                   | 0                                   | 0  | 0  | 10,415                      |
| Carry-Forward                      | 44,593                          | (2,214)                  | 0                           | (4,990)                           | 8,918                           | 0                   | 0                                   | 0  | 0  | 24,937                      |
| <b>Proposed Costs</b>              | <b>\$1,955,872</b>              | <b>\$5,393</b>           | <b>\$0</b>                  | <b>\$(4,850)</b>                  | <b>\$33,353</b>                 | <b>\$0</b>          | <b>\$0</b>                          | <b>\$14,117</b>                              | <b>\$6,456</b>                                 | <b>\$60,290</b>             |

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

FY 2020/2021  
8/9/2022

**Summary Schedule**

| Department                         | 4024 Sheriff-<br>CalOES<br>SHSGP 2013-<br>00110 | 4025 Sheriff-<br>Homeland<br>Sec | 4026 Sheriff-<br>CalEMA<br>SHSGP 2010 | 4027 Sheriff-<br>OES SHSGP | 4028 Sheriff-<br>OES SHSGP<br>07-08 | 4029 Sheriff-<br>CalEMA<br>SHSGP 08-<br>06 | 4030 Bass<br>Lake<br>Seasonal Ptrl | 4031 Sheriff-<br>CALOES<br>SHSGP 2014-<br>0093 | 4032 Sheriff-<br>CalOES<br>SHSGP 2015-<br>00078 | 4033 Sheriff-<br>Canine Prog |
|------------------------------------|---|----------------------------------|---------------------------------------|----------------------------|-------------------------------------|--|------------------------------------|--|---|------------------------------|
| 1 Building Depreciation            | \$0   | \$0                              | \$0                                   | \$0                        | \$0                                 | \$0  | \$0                                | \$0  | \$0   | \$0                          |
| 2 Equipment Depreciation           | 9,287   | 4,127                            | 7,321                                 | 0                          | 0                                   | 2,461                                      | 52,609                             | 14,511   | 2,033   | 0                            |
| 3 Utilities & Audit                | 0   | 0                                | 0                                     | 0                          | 0                                   | 0  | 220                                | 0  | 0   | 7                            |
| 4 210 County Admin Officer         | 0   | 0                                | 0                                     | 0                          | 0                                   | 0  | 3,048                              | 0  | 0   | 84                           |
| 5 1311 RMA - Gen Svcs              | 0   | 0                                | 0                                     | 0                          | 0                                   | 0  | 0                                  | 0  | 0   | 0                            |
| 7 1320 RMA- Bldg Operations        | 0   | 0                                | 0                                     | 0                          | 0                                   | 0  | 0                                  | 0  | 0   | 0                            |
| 8 1330 RMA- Bldg Maintenance       | 0   | 0                                | 0                                     | 0                          | 0                                   | 0  | 0                                  | 0  | 0   | 0                            |
| 9 1360 RMA- Grounds                | 0   | 0                                | 0                                     | 0                          | 0                                   | 0  | 0                                  | 0  | 0   | 0                            |
| 10 230 Insurance                   | 0   | 0                                | 0                                     | 0                          | 0                                   | 0  | 12,346                             | 0  | 0   | 0                            |
| 11 240 Information Technology      | 0   | 0                                | 0                                     | 0                          | 0                                   | 0  | 0                                  | 0  | 0   | 0                            |
| 12 242 IT- One Solution Upgrade    | 0   | 0                                | 0                                     | 0                          | 0                                   | 0  | 1,644                              | 0  | 0   | 54                           |
| 13 243 IT - Information Security   | 0   | 0                                | 0                                     | 0                          | 0                                   | 0  | 0                                  | 0  | 0   | 0                            |
| 14 244 VOLP Communications         | 0   | 0                                | 0                                     | 0                          | 0                                   | 0  | 0                                  | 0  | 0   | 0                            |
| 15 810 Personnel                   | 0   | 0                                | 0                                     | 0                          | 0                                   | 0  | 3,357                              | 0  | 0   | 0                            |
| 16 2100 Central Services           | 0   | 0                                | 0                                     | 0                          | 0                                   | 0  | 932                                | 0  | 0   | 0                            |
| 17 2150 CAO - 311/CRM Cust Svc Ctr | 0   | 0                                | 0                                     | 0                          | 0                                   | 0  | 0                                  | 0  | 0   | 0                            |
| 18 310 Auditor-Controller          | 0   | 0                                | 0                                     | 0                          | 0                                   | 0  | 6,639                              | 0  | 0   | 184                          |
| 19 520 Tax Collector-Treasurer     | 0   | 0                                | 0                                     | 0                          | 0                                   | 0  | 0                                  | 0  | 0   | 0                            |
| 20 700 County Counsel              | 0   | 0                                | 0                                     | 0                          | 0                                   | 0  | 0                                  | 0  | 0   | 0                            |
| 21 4710 Probation- Revenue Svcs    | 0   | 0                                | 0                                     | 0                          | 0                                   | 0  | 0                                  | 0  | 0   | 0                            |
| <b>Total Current Allocations</b>   | <b>9,287</b>                                    | <b>4,127</b>                     | <b>7,321</b>                          | <b>0</b>                   | <b>0</b>                            | <b>2,461</b>                               | <b>80,796</b>                      | <b>14,511</b>                                  | <b>2,033</b>                                    | <b>330</b>                   |
| Less: Prior Year Allocations       | 0   | 0                                | 0                                     | 0                          | 0                                   | 0  | 12,143                             | 0  | 0   | 378                          |
| Carry-Forward                      | 0   | 0                                | 0                                     | 0                          | 0                                   | 0  | 68,653                             | 0  | 0   | (49)                         |
| <b>Proposed Costs</b>              | <b>\$9,287</b>                                  | <b>\$4,127</b>                   | <b>\$7,321</b>                        | <b>\$0</b>                 | <b>\$0</b>                          | <b>\$2,461</b>                             | <b>\$149,449</b>                   | <b>\$14,511</b>                                | <b>\$2,033</b>                                  | <b>\$281</b>                 |

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

FY 2020/2021  
8/9/2022

**Summary Schedule**

| Department                         | 4034 Sheriff-<br>Morgue<br>Operations | 4035 Sheriff-<br>Multi Jur | 4036 Sheriff-<br>CalOES<br>SHSGP 2016-<br>17 | 4037 Sheriff   | 4038 Sheriff   | 4039 Sheriff    | 4040 Fed<br>Comm Svc<br>Offer | 4041 Sheriff-<br>Emerg Oper | 4042 Sheriff-<br>FEMA Grant | 4043 Sheriff-<br>RED ADA<br>ARRA NARC |
|------------------------------------|---------------------------------------|----------------------------|--|----------------|----------------|-----------------|-------------------------------|-----------------------------|-----------------------------|---------------------------------------|
| 1 Building Depreciation            | \$0                                   | \$0                        | \$0  | \$0            | \$0            | \$0             | \$0                           | \$0                         | \$0                         | \$0                                   |
| 2 Equipment Depreciation           | 20,989                                | 0                          | 19,965                                       | 0              | 655            | 5,725           | 0                             | 17,128                      | 0                           | 0                                     |
| 3 Utilities & Audit                | 220                                   | 0                          | 0  | 0              | 0              | 0               | 0                             | 21                          | 0                           | 0                                     |
| 4 210 County Admin Officer         | 2,935                                 | 0                          | 0  | 0              | 0              | 0               | 0                             | 704                         | 0                           | 0                                     |
| 5 1311 RMA - Gen Svcs              | 0                                     | 0                          | 0  | 0              | 0              | 0               | 0                             | 0                           | 0                           | 0                                     |
| 7 1320 RMA- Bldg Operations        | 3,847                                 | 0                          | 0  | 0              | 0              | 0               | 0                             | 0                           | 0                           | 0                                     |
| 8 1330 RMA- Bldg Maintenance       | 9,768                                 | 0                          | 0  | 0              | 0              | 0               | 0                             | 0                           | 0                           | 0                                     |
| 9 1360 RMA- Grounds                | 0                                     | 0                          | 0  | 0              | 0              | 0               | 0                             | 0                           | 0                           | 0                                     |
| 10 230 Insurance                   | 10,582                                | 0                          | 0  | 0              | 0              | 0               | 0                             | 0                           | 0                           | 0                                     |
| 11 240 Information Technology      | 0                                     | 0                          | 0  | 0              | 0              | 0               | 0                             | 0                           | 0                           | 0                                     |
| 12 242 IT- One Solution Upgrade    | 1,645                                 | 0                          | 0  | 0              | 0              | 0               | 0                             | 158                         | 0                           | 0                                     |
| 13 243 IT - Information Security   | 0                                     | 0                          | 0  | 0              | 0              | 0               | 0                             | 0                           | 0                           | 0                                     |
| 14 244 VOLP Communications         | 0                                     | 0                          | 0  | 0              | 0              | 0               | 0                             | 0                           | 0                           | 0                                     |
| 15 810 Personnel                   | 2,878                                 | 0                          | 0  | 0              | 0              | 0               | 0                             | 0                           | 0                           | 0                                     |
| 16 2100 Central Services           | 799                                   | 0                          | 0  | 0              | 0              | 0               | 0                             | 0                           | 0                           | 0                                     |
| 17 2150 CAO - 311/CRM Cust Svc Ctr | 0                                     | 0                          | 0  | 0              | 0              | 0               | 0                             | 0                           | 0                           | 0                                     |
| 18 310 Auditor-Controller          | 6,489                                 | 0                          | 0  | 0              | 0              | 0               | 0                             | 534                         | 0                           | 0                                     |
| 19 520 Tax Collector-Treasurer     | 0                                     | 0                          | 0  | 0              | 0              | 0               | 0                             | 0                           | 0                           | 0                                     |
| 20 700 County Counsel              | 0                                     | 0                          | 0  | 0              | 0              | 0               | 0                             | 0                           | 0                           | 0                                     |
| 21 4710 Probation- Revenue Svcs    | 0                                     | 0                          | 0  | 0              | 0              | 0               | 0                             | 0                           | 0                           | 0                                     |
| <b>Total Current Allocations</b>   | <b>60,152</b>                         | <b>0</b>                   | <b>19,965</b>                                | <b>0</b>       | <b>655</b>     | <b>5,725</b>    | <b>0</b>                      | <b>18,546</b>               | <b>0</b>                    | <b>0</b>                              |
| Less: Prior Year Allocations       | 43,851                                | 0                          | 421  | 163            | 42             | 1,092           | 0                             | 1,064                       | 0                           | 0                                     |
| Carry-Forward                      | 16,301                                | 0                          | 19,545                                       | (163)          | 614            | 4,633           | 0                             | 17,481                      | 0                           | 0                                     |
| <b>Proposed Costs</b>              | <b>\$76,454</b>                       | <b>\$0</b>                 | <b>\$39,510</b>                              | <b>\$(163)</b> | <b>\$1,269</b> | <b>\$10,358</b> | <b>\$0</b>                    | <b>\$36,027</b>             | <b>\$0</b>                  | <b>\$0</b>                            |

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

FY 2020/2021  
8/9/2022

**Summary Schedule**

| Department                         | 4044 SHRF-<br>CalOES<br>SHSGP 2018-<br>0054 | 4045 Fed<br>Univ Hire<br>Grant | 4046 Sheriff-<br>FED DOM<br>Cannibas | 4047 Sheriff-<br>Tobacco Le<br>Grant-CUSD | 4048 Sheriff-<br>Tobacco Le<br>Grant-YUSD | 4049 Sheriff-<br>Tobacco Le<br>Grant-GVUS | 4050 S.C.O.<br>Public Safety | 4051 SHRF -<br>Riverstone<br>Development | 4052 Sheriff-<br>Multi Jur | 4053 Sheriff-<br>Tree<br>Mortality<br>Prog |
|------------------------------------|---|--------------------------------|--------------------------------------|---|---|---|------------------------------|--|----------------------------|--|
| 1 Building Depreciation            | \$0   | \$0                            | \$0                                  | \$0                                       | \$0                                       | \$0                                       | \$0                          | \$0                                      | \$0                        | \$0  |
| 2 Equipment Depreciation           | 0   | 0                              | 2,076                                | 0   | 4,530                                     | 0   | 33,041                       | 0  | 0                          | 0  |
| 3 Utilities & Audit                | 0   | 0                              | 34                                   | 14  | 44  | 17  | 77                           | 0  | 0                          | 0  |
| 4 210 County Admin Officer         | 0   | 0                              | 254                                  | 167                                       | 551                                       | 192                                       | 895                          | 4  | 0                          | 0  |
| 5 1311 RMA - Gen Svcs              | 0   | 0                              | 0                                    | 0   | 0   | 0   | 0                            | 0  | 0                          | 0  |
| 7 1320 RMA- Bldg Operations        | 0   | 0                              | 0                                    | 0   | 0   | 0   | 0                            | 0  | 0                          | 0  |
| 8 1330 RMA- Bldg Maintenance       | 0   | 0                              | 0                                    | 0   | 0   | 0   | 0                            | 0  | 0                          | 0  |
| 9 1360 RMA- Grounds                | 0   | 0                              | 0                                    | 0   | 0   | 0   | 0                            | 0  | 0                          | 0  |
| 10 230 Insurance                   | 0   | 0                              | 0                                    | 882                                       | 3,527                                     | 882                                       | 6,173                        | 0  | 0                          | 0  |
| 11 240 Information Technology      | 0   | 0                              | 0                                    | 0   | 0   | 0   | 0                            | 0  | 0                          | 0  |
| 12 242 IT- One Solution Upgrade    | 0   | 0                              | 163                                  | 107                                       | 330                                       | 124                                       | 577                          | 2  | 0                          | 0  |
| 13 243 IT - Information Security   | 0   | 0                              | 0                                    | 0   | 0   | 0   | 0                            | 0  | 0                          | 0  |
| 14 244 VOLP Communications         | 0   | 0                              | 0                                    | 0   | 0   | 0   | 0                            | 0  | 0                          | 0  |
| 15 810 Personnel                   | 0   | 0                              | 0                                    | 240                                       | 959                                       | 240                                       | 1,679                        | 0  | 0                          | 0  |
| 16 2100 Central Services           | 0   | 0                              | 0                                    | 0   | 0   | 0   | 466                          | 0  | 0                          | 0  |
| 17 2150 CAO - 311/CRM Cust Svc Ctr | 0   | 0                              | 0                                    | 0   | 0   | 0   | 0                            | 0  | 0                          | 0  |
| 18 310 Auditor-Controller          | 0   | 0                              | 553                                  | 440                                       | 1,426                                     | 497                                       | 2,490                        | 8  | 0                          | 0  |
| 19 520 Tax Collector-Treasurer     | 0   | 0                              | 0                                    | 0   | 0   | 0   | 0                            | 0  | 0                          | 0  |
| 20 700 County Counsel              | 0   | 0                              | 0                                    | 0   | 0   | 0   | 0                            | 0  | 0                          | 0  |
| 21 4710 Probation- Revenue Svcs    | 0   | 0                              | 0                                    | 0   | 0   | 0   | 0                            | 0  | 0                          | 0  |
| <b>Total Current Allocations</b>   | <b>0</b>                                    | <b>0</b>                       | <b>3,079</b>                         | <b>1,851</b>                              | <b>11,368</b>                             | <b>1,952</b>                              | <b>45,397</b>                | <b>15</b>                                | <b>0</b>                   | <b>0</b>                                   |
| Less: Prior Year Allocations       | 0   | 0                              | 722                                  | 7,248                                     | 7,207                                     | 7,351                                     | 12,843                       | 0  | 50                         | 34,329                                     |
| Carry-Forward                      | 0   | 0                              | 2,357                                | (5,397)                                   | 4,160                                     | (5,400)                                   | 32,554                       | 0  | (50)                       | (34,329)                                   |
| <b>Proposed Costs</b>              | <b>\$0</b>                                  | <b>\$0</b>                     | <b>\$5,437</b>                       | <b>\$(3,547)</b>                          | <b>\$15,528</b>                           | <b>\$(3,448)</b>                          | <b>\$77,951</b>              | <b>\$15</b>                              | <b>\$(50)</b>              | <b>\$(34,329)</b>                          |

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

FY 2020/2021  
8/9/2022

**Summary Schedule**

| Department                         | 4054 Sheriff-<br>Cascade<br>Casino | 4055 Sheriff-<br>Cleop Hi<br>Tech Gr | 4056 Sheriff-<br>Citizen Corps | 4058 Sheriff-<br>State Boating<br>Grant | 4059 Sheriff-<br>Valley<br>Children's<br>Hosp | 4061 Sheriff-<br>Hosp Grant | 4062 Sheriff-<br>Rural Crime | 4063 Sheriff-<br>YOSE HI | 4064 Sheriff-<br>Civil | 4066 Sheriff-<br>Off HWY Veh<br>Enf |
|------------------------------------|------------------------------------|--------------------------------------|--------------------------------|---|---|-----------------------------|------------------------------|--------------------------|------------------------|-------------------------------------|
| 1 Building Depreciation            | \$0                                | \$0                                  | \$0                            | \$0                                     | \$0   | \$0                         | \$0                          | \$0                      | \$0                    | \$0                                 |
| 2 Equipment Depreciation           | 0                                  | 0                                    | 0                              | 2,746                                   | 8,859   | 0                           | 0                            | 0                        | 0                      | 23,133                              |
| 3 Utilities & Audit                | 242                                | 0                                    | 0                              | 0                                       | 267   | 0                           | 133                          | 0                        | 227                    | 2                                   |
| 4 210 County Admin Officer         | 2,798                              | 0                                    | 0                              | 0                                       | 3,287   | 0                           | 1,538                        | 0                        | 2,939                  | 257                                 |
| 5 1311 RMA - Gen Svcs              | 0                                  | 0                                    | 0                              | 0                                       | 0   | 0                           | 0                            | 0                        | 0                      | 0                                   |
| 7 1320 RMA- Bldg Operations        | 0                                  | 0                                    | 0                              | 0                                       | 0   | 0                           | 0                            | 0                        | 0                      | 0                                   |
| 8 1330 RMA- Bldg Maintenance       | 0                                  | 0                                    | 0                              | 0                                       | 0   | 0                           | 0                            | 0                        | 286                    | 0                                   |
| 9 1360 RMA- Grounds                | 0                                  | 0                                    | 0                              | 0                                       | 0   | 0                           | 0                            | 0                        | 49                     | 0                                   |
| 10 230 Insurance                   | 13,228                             | 0                                    | 0                              | 0                                       | 18,519  | 0                           | 7,055                        | 0                        | 16,877                 | 0                                   |
| 11 240 Information Technology      | 0                                  | 0                                    | 0                              | 0                                       | 0   | 0                           | 0                            | 0                        | 0                      | 0                                   |
| 12 242 IT- One Solution Upgrade    | 1,804                              | 0                                    | 0                              | 0                                       | 1,995   | 0                           | 991                          | 0                        | 1,697                  | 18                                  |
| 13 243 IT - Information Security   | 0                                  | 0                                    | 0                              | 0                                       | 0   | 0                           | 0                            | 0                        | 0                      | 0                                   |
| 14 244 VOLP Communications         | 0                                  | 0                                    | 0                              | 0                                       | 0   | 0                           | 0                            | 0                        | 0                      | 0                                   |
| 15 810 Personnel                   | 3,597                              | 0                                    | 0                              | 0                                       | 5,036   | 0                           | 1,918                        | 0                        | 4,556                  | 0                                   |
| 16 2100 Central Services           | 998                                | 0                                    | 0                              | 0                                       | 1,398   | 0                           | 0                            | 0                        | 1,265                  | 0                                   |
| 17 2150 CAO - 311/CRM Cust Svc Ctr | 0                                  | 0                                    | 0                              | 0                                       | 0   | 0                           | 0                            | 0                        | 0                      | 0                                   |
| 18 310 Auditor-Controller          | 7,256                              | 0                                    | 0                              | 0                                       | 8,366   | 0                           | 3,969                        | 0                        | 7,203                  | 61                                  |
| 19 520 Tax Collector-Treasurer     | 0                                  | 0                                    | 0                              | 0                                       | 0   | 0                           | 0                            | 0                        | 0                      | 0                                   |
| 20 700 County Counsel              | 0                                  | 0                                    | 0                              | 0                                       | 0   | 0                           | 0                            | 0                        | 0                      | 0                                   |
| 21 4710 Probation- Revenue Svcs    | 0                                  | 0                                    | 0                              | 0                                       | 0   | 0                           | 0                            | 0                        | 0                      | 0                                   |
| <b>Total Current Allocations</b>   | <b>29,922</b>                      | <b>0</b>                             | <b>0</b>                       | <b>2,746</b>                            | <b>47,726</b>                                 | <b>0</b>                    | <b>15,605</b>                | <b>0</b>                 | <b>35,099</b>          | <b>23,472</b>                       |
| Less: Prior Year Allocations       | 35,108                             | 0                                    | 0                              | 0                                       | 0   | 0                           | 16,415                       | 0                        | 37,310                 | 587                                 |
| Carry-Forward                      | (5,186)                            | 0                                    | 0                              | 0                                       | 0   | 0                           | (810)                        | 0                        | (2,211)                | 22,885                              |
| <b>Proposed Costs</b>              | <b>\$24,736</b>                    | <b>\$0</b>                           | <b>\$0</b>                     | <b>\$2,746</b>                          | <b>\$47,726</b>                               | <b>\$0</b>                  | <b>\$14,795</b>              | <b>\$0</b>               | <b>\$32,889</b>        | <b>\$46,357</b>                     |

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

FY 2020/2021  
8/9/2022

**Summary Schedule**

| Department                         | 4067 Sheriff-<br>OCJP JAIBG | 4069 Sheriff-<br>FM/RCH<br>Trash Rmvl | 4070 Sheriff-<br>Anti Drug | 4071 Sheriff-<br>Meth | 4072 Sheriff<br>JSTC Asst<br>Byrne Gr | 4073 Sheriff-<br>USDJ<br>Marshals Svc | 4074 Sheriff-<br>Court<br>Security | 4075 Sheriff-<br>Gang Task<br>Force | 4076 Sheriff-<br>JAG BSCC<br>601-19<br>GRANT | 4077 Sheriff-<br>CaIOES<br>SHSGP 2019-<br>0035 |
|------------------------------------|-----------------------------|---------------------------------------|----------------------------|-----------------------|---------------------------------------|---------------------------------------|------------------------------------|-------------------------------------|--|--|
| 1 Building Depreciation            | \$0                         | \$0                                   | \$0                        | \$0                   | \$0                                   | \$0                                   | \$0                                | \$0                                 | \$0  | \$0  |
| 2 Equipment Depreciation           | 0                           | 0                                     | 0                          | 14,004                | 3,989                                 | 0                                     | 14,233                             | 0                                   | 0  | 11,440   |
| 3 Utilities & Audit                | 0                           | 0                                     | 97                         | 119                   | 0                                     | 0                                     | 588                                | 0                                   | 64   | 0  |
| 4 210 County Admin Officer         | 0                           | 0                                     | 1,468                      | 1,494                 | 42                                    | 0                                     | 7,235                              | 0                                   | 820  | 38   |
| 5 1311 RMA - Gen Svcs              | 0                           | 0                                     | 0                          | 0                     | 0                                     | 0                                     | 0                                  | 0                                   | 0  | 0  |
| 7 1320 RMA- Bldg Operations        | 0                           | 0                                     | 0                          | 0                     | 0                                     | 0                                     | 0                                  | 0                                   | 0  | 0  |
| 8 1330 RMA- Bldg Maintenance       | 0                           | 0                                     | 0                          | 0                     | 0                                     | 0                                     | 0                                  | 0                                   | 0  | 0  |
| 9 1360 RMA- Grounds                | 0                           | 0                                     | 0                          | 0                     | 0                                     | 0                                     | 0                                  | 0                                   | 0  | 0  |
| 10 230 Insurance                   | 0                           | 0                                     | 7,055                      | 7,055                 | 0                                     | 0                                     | 44,093                             | 0                                   | 3,527  | 0  |
| 11 240 Information Technology      | 0                           | 0                                     | 0                          | 0                     | 0                                     | 0                                     | 0                                  | 0                                   | 0  | 0  |
| 12 242 IT- One Solution Upgrade    | 0                           | 0                                     | 724                        | 889                   | 2                                     | 0                                     | 4,392                              | 0                                   | 479  | 0  |
| 13 243 IT - Information Security   | 0                           | 0                                     | 0                          | 0                     | 0                                     | 0                                     | 0                                  | 0                                   | 0  | 0  |
| 14 244 VOLP Communications         | 0                           | 0                                     | 0                          | 0                     | 0                                     | 0                                     | 0                                  | 0                                   | 0  | 0  |
| 15 810 Personnel                   | 0                           | 0                                     | 1,918                      | 1,918                 | 0                                     | 0                                     | 11,990                             | 0                                   | 959  | 0  |
| 16 2100 Central Services           | 0                           | 0                                     | 0                          | 0                     | 0                                     | 0                                     | 3,328                              | 0                                   | 0  | 0  |
| 17 2150 CAO - 311/CRM Cust Svc Ctr | 0                           | 0                                     | 0                          | 0                     | 0                                     | 0                                     | 0                                  | 0                                   | 0  | 0  |
| 18 310 Auditor-Controller          | 0                           | 0                                     | 3,066                      | 3,623                 | 8                                     | 0                                     | 18,707                             | 0                                   | 1,929  | 0  |
| 19 520 Tax Collector-Treasurer     | 0                           | 0                                     | 0                          | 0                     | 0                                     | 0                                     | 0                                  | 0                                   | 0  | 0  |
| 20 700 County Counsel              | 0                           | 0                                     | 0                          | 0                     | 0                                     | 0                                     | 0                                  | 0                                   | 0  | 0  |
| 21 4710 Probation- Revenue Svcs    | 0                           | 0                                     | 0                          | 0                     | 0                                     | 0                                     | 0                                  | 0                                   | 0  | 0  |
| <b>Total Current Allocations</b>   | <b>0</b>                    | <b>0</b>                              | <b>14,330</b>              | <b>29,102</b>         | <b>4,041</b>                          | <b>0</b>                              | <b>104,566</b>                     | <b>0</b>                            | <b>7,780</b>                                 | <b>11,479</b>                                  |
| Less: Prior Year Allocations       | (10)                        | 0                                     | 14,610                     | 14,284                | 481                                   | 0                                     | 92,621                             | 0                                   | 0  | 0  |
| Carry-Forward                      | 10                          | 0                                     | (280)                      | 14,818                | 3,561                                 | 0                                     | 11,945                             | 0                                   | 0  | 0  |
| <b>Proposed Costs</b>              | <b>\$10</b>                 | <b>\$0</b>                            | <b>\$14,050</b>            | <b>\$43,921</b>       | <b>\$7,602</b>                        | <b>\$0</b>                            | <b>\$116,511</b>                   | <b>\$0</b>                          | <b>\$7,780</b>                               | <b>\$11,479</b>                                |

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

FY 2020/2021  
8/9/2022

**Summary Schedule**

| Department                         | 4080 Sheriff-<br>Auto Theft | 4090 Sheriff-<br>OCJP/Net | 4610 Dept of<br>Correction | 4630 DOC<br>COPS | 4640 DOC-<br>Monthly Ill<br>Offdr Crm<br>Red | 4710<br>Probation | 4711 Adult<br>Services Div | 4712<br>Juvenile<br>Services Div | 4713<br>Probation<br>CCP Training | 4714<br>Probation<br>CCP<br>Planning |
|------------------------------------|-----------------------------|---------------------------|----------------------------|------------------|--|-------------------|----------------------------|----------------------------------|-----------------------------------|--------------------------------------|
| 1 Building Depreciation            | \$0                         | \$0                       | \$1,318,324                | \$0              | \$0  | \$73,993          | \$0                        | \$0                              | \$0                               | \$0                                  |
| 2 Equipment Depreciation           | 0                           | 13,063                    | 37,087                     | 0                | 0  | 4,399             | 0                          | 0                                | 1,063                             | 0                                    |
| 3 Utilities & Audit                | 0                           | 16                        | 8,733                      | 17               | 0  | 1,556             | 0                          | 0                                | 0                                 | 31                                   |
| 4 210 County Admin Officer         | 0                           | 335                       | 69,214                     | 536              | 77   | 18,941            | 0                          | 0                                | 0                                 | 471                                  |
| 5 1311 RMA - Gen Svcs              | 0                           | 0                         | 0                          | 0                | 0  | 0                 | 0                          | 0                                | 0                                 | 0                                    |
| 7 1320 RMA- Bldg Operations        | 0                           | 0                         | 0                          | 0                | 0  | 29,894            | 0                          | 26,330                           | 0                                 | 0                                    |
| 8 1330 RMA- Bldg Maintenance       | 0                           | 1,573                     | 0                          | 0                | 0  | 13,535            | 21,190                     | 20,657                           | 0                                 | 0                                    |
| 9 1360 RMA- Grounds                | 0                           | 0                         | 14,619                     | 0                | 0  | 34,878            | 15,106                     | 26,516                           | 0                                 | 0                                    |
| 10 230 Insurance                   | 0                           | 0                         | 396,653                    | 0                | 0  | 135,962           | 0                          | 1,991                            | 0                                 | 0                                    |
| 11 240 Information Technology      | 0                           | 0                         | 242,657                    | 0                | 0  | 423,073           | 0                          | 0                                | 0                                 | 0                                    |
| 12 242 IT- One Solution Upgrade    | 0                           | 117                       | 42,270                     | 124              | 0  | 11,617            | 0                          | 0                                | 0                                 | 230                                  |
| 13 243 IT - Information Security   | 0                           | 0                         | 38,704                     | 0                | 0  | 69,022            | 0                          | 0                                | 0                                 | 0                                    |
| 14 244 VOLP Communications         | 0                           | 0                         | 0                          | 0                | 0  | 0                 | 0                          | 0                                | 0                                 | 0                                    |
| 15 810 Personnel                   | 0                           | 0                         | 99,274                     | 0                | 0  | 35,969            | 0                          | 0                                | 0                                 | 0                                    |
| 16 2100 Central Services           | 0                           | 0                         | 28,104                     | 0                | 0  | 9,984             | 0                          | 0                                | 0                                 | 0                                    |
| 17 2150 CAO - 311/CRM Cust Svc Ctr | 0                           | 0                         | 1,416                      | 0                | 0  | 0                 | 0                          | 0                                | 0                                 | 0                                    |
| 18 310 Auditor-Controller          | 0                           | 396                       | 174,859                    | 419              | 0  | 50,844            | 0                          | 0                                | 0                                 | 777                                  |
| 19 520 Tax Collector-Treasurer     | 0                           | 0                         | 0                          | 0                | 0  | 0                 | 0                          | 0                                | 0                                 | 0                                    |
| 20 700 County Counsel              | 0                           | 0                         | 37,471                     | 0                | 0  | 0                 | 0                          | 0                                | 0                                 | 0                                    |
| 21 4710 Probation- Revenue Svcs    | 0                           | 0                         | 28,580                     | 0                | 0  | 0                 | 0                          | 0                                | 0                                 | 0                                    |
| <b>Total Current Allocations</b>   | <b>0</b>                    | <b>15,500</b>             | <b>2,537,965</b>           | <b>1,096</b>     | <b>77</b>                                    | <b>913,667</b>    | <b>36,297</b>              | <b>75,495</b>                    | <b>1,063</b>                      | <b>1,509</b>                         |
| Less: Prior Year Allocations       | 0                           | 1,095                     | 2,349,718                  | 1,795            | 39   | 1,022,220         | 28,797                     | 76,810                           | 0                                 | 888                                  |
| Carry-Forward                      | 0                           | 14,404                    | 188,248                    | (699)            | 37   | (108,552)         | 7,500                      | (1,315)                          | 0                                 | 622                                  |
| <b>Proposed Costs</b>              | <b>\$0</b>                  | <b>\$29,904</b>           | <b>\$2,726,213</b>         | <b>\$396</b>     | <b>\$114</b>                                 | <b>\$805,115</b>  | <b>\$43,796</b>            | <b>\$74,180</b>                  | <b>\$1,063</b>                    | <b>\$2,131</b>                       |

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

FY 2020/2021  
8/9/2022

**Summary Schedule**

| Department                         | 4720<br>Juvenile Hall | 4740 State<br>Corr Schools | 4770<br>Juvenile Boot<br>Camp | 4781<br>Probation<br>YFP Grant | 4782 Juv<br>Crime & Acct<br>Grant | 4783 Prob<br>YG FR<br>PAR/Mntr<br>New | 4785 Prob<br>AB1913 Juv<br>Just PRM | 4787 Youth<br>Offender<br>Block Grant | 4788 Proud<br>Parent Prog<br>Grnt<br>DOC/CSA | 4789 JABG-<br>ART/AMYVP<br>T |
|------------------------------------|-----------------------|----------------------------|-------------------------------|--------------------------------|-----------------------------------|---------------------------------------|-------------------------------------|---------------------------------------|--|------------------------------|
| 1 Building Depreciation            | \$226,855             | \$0                        | \$32,751                      | \$0                            | \$0                               | \$0                                   | \$0                                 | \$0                                   | \$0  | \$0                          |
| 2 Equipment Depreciation           | 3,758                 | 0                          | 0                             | 0                              | 0                                 | 0                                     | 0                                   | 0                                     | 0  | 0                            |
| 3 Utilities & Audit                | 2,563                 | 0                          | 0                             | 0                              | 0                                 | 0                                     | 160                                 | 191                                   | 0  | 0                            |
| 4 210 County Admin Officer         | 20,664                | 0                          | 0                             | 0                              | 0                                 | 0                                     | 1,851                               | 2,209                                 | 0  | 0                            |
| 5 1311 RMA - Gen Svcs              | 0                     | 0                          | 0                             | 0                              | 0                                 | 0                                     | 0                                   | 0                                     | 0  | 0                            |
| 7 1320 RMA- Bldg Operations        | 0                     | 0                          | 0                             | 0                              | 0                                 | 0                                     | 0                                   | 0                                     | 0  | 0                            |
| 8 1330 RMA- Bldg Maintenance       | 114,713               | 0                          | 1,327                         | 0                              | 0                                 | 0                                     | 0                                   | 0                                     | 0  | 0                            |
| 9 1360 RMA- Grounds                | 23,431                | 10,805                     | 5,924                         | 0                              | 0                                 | 0                                     | 0                                   | 0                                     | 0  | 0                            |
| 10 230 Insurance                   | 181,498               | 0                          | 0                             | 0                              | 0                                 | 0                                     | 14,110                              | 14,992                                | 0  | 0                            |
| 11 240 Information Technology      | 0                     | 0                          | 0                             | 0                              | 0                                 | 0                                     | 0                                   | 0                                     | 0  | 0                            |
| 12 242 IT- One Solution Upgrade    | 12,407                | 0                          | 0                             | 0                              | 0                                 | 0                                     | 1,193                               | 1,424                                 | 0  | 0                            |
| 13 243 IT - Information Security   | 0                     | 0                          | 0                             | 0                              | 0                                 | 0                                     | 0                                   | 0                                     | 0  | 0                            |
| 14 244 VOLP Communications         | 0                     | 0                          | 0                             | 0                              | 0                                 | 0                                     | 0                                   | 0                                     | 0  | 0                            |
| 15 810 Personnel                   | 44,841                | 0                          | 0                             | 0                              | 0                                 | 0                                     | 3,837                               | 4,076                                 | 0  | 0                            |
| 16 2100 Central Services           | 12,447                | 0                          | 0                             | 0                              | 0                                 | 0                                     | 1,065                               | 0                                     | 0  | 0                            |
| 17 2150 CAO - 311/CRM Cust Svc Ctr | 84                    | 0                          | 0                             | 0                              | 0                                 | 0                                     | 0                                   | 0                                     | 0  | 0                            |
| 18 310 Auditor-Controller          | 56,363                | 0                          | 0                             | 0                              | 0                                 | 0                                     | 5,268                               | 6,126                                 | 0  | 0                            |
| 19 520 Tax Collector-Treasurer     | 0                     | 0                          | 0                             | 0                              | 0                                 | 0                                     | 0                                   | 0                                     | 0  | 0                            |
| 20 700 County Counsel              | 0                     | 0                          | 0                             | 0                              | 0                                 | 0                                     | 0                                   | 0                                     | 0  | 0                            |
| 21 4710 Probation- Revenue Svcs    | 0                     | 0                          | 0                             | 0                              | 0                                 | 0                                     | 0                                   | 0                                     | 0  | 0                            |
| <b>Total Current Allocations</b>   | <b>699,626</b>        | <b>10,805</b>              | <b>40,001</b>                 | <b>0</b>                       | <b>0</b>                          | <b>0</b>                              | <b>27,483</b>                       | <b>29,018</b>                         | <b>0</b>                                     | <b>0</b>                     |
| Less: Prior Year Allocations       | 723,534               | 8,737                      | 39,422                        | 0                              | 0                                 | 0                                     | 29,635                              | 28,594                                | 39   | 0                            |
| Carry-Forward                      | (23,908)              | 2,067                      | 579                           | 0                              | 0                                 | 0                                     | (2,151)                             | 423                                   | (39)   | 0                            |
| <b>Proposed Costs</b>              | <b>\$675,717</b>      | <b>\$12,872</b>            | <b>\$40,580</b>               | <b>\$0</b>                     | <b>\$0</b>                        | <b>\$0</b>                            | <b>\$25,332</b>                     | <b>\$29,441</b>                       | <b>\$(39)</b>                                | <b>\$0</b>                   |



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

FY 2020/2021  
8/9/2022

**Summary Schedule**

| Department                         | 4792 PROB-<br>JAG (ARRA) | 5000 Fire<br>Prevention | 5010 Fire<br>Chikchansi<br>Indian | 5020 Fire-<br>Riverstone<br>Subdivision | 5030 Fire<br>Tesoro Viejo | 5410<br>Agricultural<br>Comm | 5910<br>Planning | 5920<br>Planning<br>Comm | 5935 RMA-<br>PIng<br>Watershed<br>Assess | 5936 RMA<br>PIng- Madera<br>Ranchos |
|------------------------------------|--------------------------|-------------------------|-----------------------------------|---|---------------------------|------------------------------|------------------|--------------------------|--|-------------------------------------|
| 1 Building Depreciation            | \$0                      | \$195,822               | \$0                               | \$0                                     | \$0                       | \$51,405                     | \$65,275         | \$0                      | \$0                                      | \$0                                 |
| 2 Equipment Depreciation           | 0                        | 598,562                 | 0                                 | 0                                       | 0                         | 37,104                       | 212,887          | 0                        | 0  | 0                                   |
| 3 Utilities & Audit                | 0                        | 21,188                  | 297                               | 147                                     | 274                       | 853                          | 32,494           | 2                        | 0  | 0                                   |
| 4 210 County Admin Officer         | 0                        | 40,776                  | 4,394                             | 1,698                                   | 3,180                     | 7,326                        | 9,881            | 22                       | 0  | 0                                   |
| 5 1311 RMA - Gen Svcs              | 0                        | 0                       | 0                                 | 0                                       | 0                         | 0                            | 0                | 0                        | 0  | 0                                   |
| 7 1320 RMA- Bldg Operations        | 0                        | 11,404                  | 0                                 | 0                                       | 0                         | 0                            | 18,883           | 0                        | 0  | 0                                   |
| 8 1330 RMA- Bldg Maintenance       | 0                        | 40,592                  | 0                                 | 0                                       | 0                         | 52,375                       | 13,378           | 0                        | 0  | 15,527                              |
| 9 1360 RMA- Grounds                | 0                        | 9,670                   | 0                                 | 0                                       | 0                         | 28,102                       | 3,506            | 0                        | 0  | 0                                   |
| 10 230 Insurance                   | 0                        | 134,546                 | 0                                 | 0                                       | 0                         | 52,712                       | 51,962           | 14,992                   | 0  | 0                                   |
| 11 240 Information Technology      | 0                        | 71,831                  | 0                                 | 0                                       | 0                         | 72,484                       | 177,502          | 0                        | 0  | 0                                   |
| 12 242 IT- One Solution Upgrade    | 0                        | 16,884                  | 2,215                             | 1,095                                   | 2,050                     | 4,130                        | 5,580            | 14                       | 0  | 0                                   |
| 13 243 IT - Information Security   | 0                        | 0                       | 0                                 | 0                                       | 0                         | 0                            | 0                | 0                        | 0  | 0                                   |
| 14 244 VOLP Communications         | 0                        | 5,599                   | 0                                 | 0                                       | 0                         | 0                            | 9,271            | 0                        | 0  | 0                                   |
| 15 810 Personnel                   | 0                        | 34,530                  | 0                                 | 0                                       | 0                         | 13,908                       | 13,189           | 4,076                    | 0  | 0                                   |
| 16 2100 Central Services           | 0                        | 9,657                   | 0                                 | 0                                       | 0                         | 3,861                        | 3,780            | 1,132                    | 0  | 0                                   |
| 17 2150 CAO - 311/CRM Cust Svc Ctr | 0                        | 2,566                   | 0                                 | 0                                       | 0                         | 1,501                        | 19,410           | 0                        | 0  | 0                                   |
| 18 310 Auditor-Controller          | 0                        | 68,201                  | 7,495                             | 3,704                                   | 6,935                     | 18,436                       | 23,108           | 1,357                    | 0  | 0                                   |
| 19 520 Tax Collector-Treasurer     | 0                        | 0                       | 0                                 | 0                                       | 0                         | 0                            | 0                | 0                        | 0  | 0                                   |
| 20 700 County Counsel              | 0                        | 12,573                  | 0                                 | 0                                       | 0                         | 5,879                        | 30,354           | 954                      | 0  | 0                                   |
| 21 4710 Probation- Revenue Svcs    | 0                        | 0                       | 0                                 | 0                                       | 0                         | 0                            | 0                | 0                        | 0  | 0                                   |
| <b>Total Current Allocations</b>   | <b>0</b>                 | <b>1,274,400</b>        | <b>14,401</b>                     | <b>6,644</b>                            | <b>12,439</b>             | <b>350,076</b>               | <b>690,458</b>   | <b>22,549</b>            | <b>0</b>                                 | <b>15,527</b>                       |
| Less: Prior Year Allocations       | 0                        | 1,363,696               | 13,997                            | 5,419                                   | 9,717                     | 226,470                      | 543,913          | 91                       | 0  | 0                                   |
| Carry-Forward                      | 0                        | (89,295)                | 404                               | 1,225                                   | 2,722                     | 123,606                      | 146,545          | 22,458                   | 0  | 0                                   |
| <b>Proposed Costs</b>              | <b>\$0</b>               | <b>\$1,185,105</b>      | <b>\$14,805</b>                   | <b>\$7,869</b>                          | <b>\$15,161</b>           | <b>\$473,682</b>             | <b>\$837,004</b> | <b>\$45,008</b>          | <b>\$0</b>                               | <b>\$15,527</b>                     |

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

FY 2020/2021  
8/9/2022

**Summary Schedule**

| Department                         | 5937 RMA-<br>Png<br>Fairmead | 5950 Dept of<br>Water &<br>Natural<br>Resources | 6000 Animal<br>Control | 6100 LAFCO     | 6200<br>Predatory<br>Animal<br>Control | 6810 Health<br>Administratio<br>n | 6811 HLTH-<br>CMSP | 6820 Health-<br>Grant Prog | 6821 Hlth<br>Teen<br>Pregnancy<br>Prevention | 6822 Health<br>Bioterrorism |
|------------------------------------|------------------------------|---|------------------------|----------------|--|-----------------------------------|--------------------|----------------------------|--|-----------------------------|
| 1 Building Depreciation            | \$0                          | \$36,066  | \$16,601               | \$0            | \$0                                    | \$155,673                         | \$0                | \$0                        | \$0  | \$0                         |
| 2 Equipment Depreciation           | 0                            | 0   | 2,733                  | 0              | 0                                      | 24,262                            | 0                  | 0                          | 0  | 1,034                       |
| 3 Utilities & Audit                | 0                            | 7,453   | 423                    | 0              | 25                                     | 7,018                             | 6                  | 10                         | 2  | 5                           |
| 4 210 County Admin Officer         | 0                            | 7,929   | 6,741                  | 0              | 286                                    | 57,291                            | 81                 | 307                        | 285  | 306                         |
| 5 1311 RMA - Gen Svcs              | 0                            | 0   | 0                      | 0              | 0                                      | 0                                 | 0                  | 0                          | 0  | 0                           |
| 7 1320 RMA- Bldg Operations        | 0                            | 4,112   | 8,238                  | 0              | 0                                      | 0                                 | 0                  | 0                          | 0  | 0                           |
| 8 1330 RMA- Bldg Maintenance       | 0                            | 2,286   | 50,506                 | 0              | 0                                      | 0                                 | 0                  | 0                          | 0  | 0                           |
| 9 1360 RMA- Grounds                | 0                            | 677   | 4,571                  | 0              | 0                                      | 0                                 | 0                  | 0                          | 0  | 0                           |
| 10 230 Insurance                   | 0                            | 15,745  | 56,260                 | 0              | 0                                      | 12,049                            | 0                  | 0                          | 0  | 0                           |
| 11 240 Information Technology      | 0                            | 27,717  | 55,238                 | 0              | 0                                      | 150,725                           | 0                  | 0                          | 0  | 0                           |
| 12 242 IT- One Solution Upgrade    | 0                            | 4,691   | 3,161                  | 0              | 185                                    | 17,502                            | 27                 | 50                         | 11   | 25                          |
| 13 243 IT - Information Security   | 0                            | 0   | 0                      | 0              | 0                                      | 70,950                            | 0                  | 0                          | 0  | 0                           |
| 14 244 VOLP Communications         | 0                            | 2,019   | 0                      | 0              | 0                                      | 2,405                             | 0                  | 0                          | 0  | 0                           |
| 15 810 Personnel                   | 0                            | 4,076   | 14,867                 | 0              | 0                                      | 213,047                           | 0                  | 0                          | 0  | 0                           |
| 16 2100 Central Services           | 0                            | 1,158   | 4,127                  | 0              | 0                                      | 34,531                            | 0                  | 0                          | 0  | 0                           |
| 17 2150 CAO - 311/CRM Cust Svc Ctr | 0                            | 982   | 77,177                 | 0              | 0                                      | 9,671                             | 0                  | 0                          | 0  | 0                           |
| 18 310 Auditor-Controller          | 0                            | 17,179  | 15,466                 | 0              | 624                                    | 152,699                           | 92                 | 168                        | 37   | 84                          |
| 19 520 Tax Collector-Treasurer     | 0                            | 0   | 0                      | 0              | 0                                      | 0                                 | 0                  | 0                          | 0  | 0                           |
| 20 700 County Counsel              | 0                            | 9,172   | 5,672                  | 3,407          | 0                                      | 60,061                            | 0                  | 0                          | 0  | 0                           |
| 21 4710 Probation- Revenue Svcs    | 0                            | 0   | 0                      | 0              | 0                                      | 0                                 | 0                  | 0                          | 0  | 0                           |
| <b>Total Current Allocations</b>   | <b>0</b>                     | <b>141,263</b>                                  | <b>321,781</b>         | <b>3,407</b>   | <b>1,120</b>                           | <b>967,885</b>                    | <b>206</b>         | <b>534</b>                 | <b>335</b>                                   | <b>1,455</b>                |
| Less: Prior Year Allocations       | 0                            | 140,351   | 270,500                | 1,309          | 862                                    | 289,420                           | 1,841              | 5,114                      | 2,416  | 4,840                       |
| Carry-Forward                      | 0                            | 911   | 51,282                 | 2,098          | 258                                    | 678,465                           | (1,635)            | (4,580)                    | (2,082)                                      | (3,385)                     |
| <b>Proposed Costs</b>              | <b>\$0</b>                   | <b>\$142,174</b>                                | <b>\$373,063</b>       | <b>\$5,505</b> | <b>\$1,377</b>                         | <b>\$1,646,349</b>                | <b>\$(1,429)</b>   | <b>\$(4,046)</b>           | <b>\$(1,747)</b>                             | <b>\$(1,931)</b>            |

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

FY 2020/2021  
8/9/2022

**Summary Schedule**

| Department                         | 6823 Nat'l<br>B/T Hosp<br>Prepare | 6830 Child<br>Health<br>Disease Pre | 6831 Health-<br>CHDP Foster<br>Care | 6840 Health<br>Senior<br>Citizens | 6851 Health-<br>Aids Program | 6852 Health-<br>Ryan White | 6853 Health-<br>AIDS<br>HOPWA | 6860<br>Tobacco<br>Education | 6861 MCAH<br>& CHVP | 6862 Health-<br>CDC/Pan Flu |
|------------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|-----------------------------------|------------------------------|----------------------------|-------------------------------|------------------------------|---------------------|-----------------------------|
| 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                   | 523                         |
| 3 Utilities & Audit                | 72                                | 2                                   | 2                                   | 0                                 | 0                            | 21                         | 25                            | 30                           | 12                  | 10                          |
| 4 210 County Admin Officer         | 767                               | 14                                  | 12                                  | 0                                 | 77                           | 538                        | 188                           | 803                          | 662                 | 265                         |
| 5 1311 RMA - Gen Svcs              | 0                                 | 0                                   | 0                                   | 0                                 | 0                            | 0                          | 0                             | 0                            | 0                   | 0                           |
| 7 1320 RMA- Bldg Operations        | 0                                 | 0                                   | 0                                   | 0                                 | 0                            | 0                          | 0                             | 0                            | 0                   | 0                           |
| 8 1330 RMA- Bldg Maintenance       | 0                                 | 0                                   | 0                                   | 0                                 | 0                            | 0                          | 0                             | 0                            | 0                   | 0                           |
| 9 1360 RMA- Grounds                | 0                                 | 0                                   | 0                                   | 0                                 | 0                            | 0                          | 0                             | 0                            | 0                   | 0                           |
| 10 230 Insurance                   | 0                                 | 0                                   | 0                                   | 0                                 | 0                            | 0                          | 0                             | 0                            | 0                   | 0                           |
| 11 240 Information Technology      | 0                                 | 0                                   | 0                                   | 0                                 | 0                            | 0                          | 0                             | 0                            | 0                   | 0                           |
| 12 242 IT- One Solution Upgrade    | 346                               | 9                                   | 7                                   | 0                                 | 0                            | 100                        | 121                           | 148                          | 57                  | 47                          |
| 13 243 IT - Information Security   | 0                                 | 0                                   | 0                                   | 0                                 | 0                            | 0                          | 0                             | 0                            | 0                   | 0                           |
| 14 244 VOLP Communications         | 0                                 | 0                                   | 0                                   | 0                                 | 0                            | 0                          | 0                             | 0                            | 0                   | 0                           |
| 15 810 Personnel                   | 0                                 | 0                                   | 0                                   | 0                                 | 0                            | 0                          | 0                             | 0                            | 0                   | 0                           |
| 16 2100 Central Services           | 0                                 | 0                                   | 0                                   | 0                                 | 0                            | 0                          | 0                             | 0                            | 0                   | 0                           |
| 17 2150 CAO - 311/CRM Cust Svc Ctr | 0                                 | 0                                   | 0                                   | 0                                 | 0                            | 0                          | 0                             | 0                            | 0                   | 0                           |
| 18 310 Auditor-Controller          | 1,172                             | 31                                  | 25                                  | 0                                 | 1                            | 339                        | 410                           | 499                          | 192                 | 160                         |
| 19 520 Tax Collector-Treasurer     | 0                                 | 0                                   | 0                                   | 0                                 | 0                            | 0                          | 0                             | 0                            | 0                   | 0                           |
| 20 700 County Counsel              | 0                                 | 0                                   | 0                                   | 0                                 | 0                            | 0                          | 0                             | 0                            | 0                   | 0                           |
| 21 4710 Probation- Revenue Svcs    | 0                                 | 0                                   | 0                                   | 0                                 | 0                            | 0                          | 0                             | 0                            | 0                   | 0                           |
| <b>Total Current Allocations</b>   | <b>2,357</b>                      | <b>57</b>                           | <b>46</b>                           | <b>0</b>                          | <b>79</b>                    | <b>999</b>                 | <b>744</b>                    | <b>1,480</b>                 | <b>922</b>          | <b>1,005</b>                |
| Less: Prior Year Allocations       | 1,770                             | 588                                 | 58                                  | 0                                 | 488                          | 3,013                      | 1,045                         | 5,108                        | 11,249              | 1,310                       |
| Carry-Forward                      | 587                               | (531)                               | (12)                                | 0                                 | (408)                        | (2,015)                    | (301)                         | (3,628)                      | (10,327)            | (306)                       |
| <b>Proposed Costs</b>              | <b>\$2,944</b>                    | <b>\$(475)</b>                      | <b>\$34</b>                         | <b>\$0</b>                        | <b>\$(329)</b>               | <b>\$(1,016)</b>           | <b>\$443</b>                  | <b>\$(2,147)</b>             | <b>\$(9,405)</b>    | <b>\$699</b>                |

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

FY 2020/2021  
8/9/2022

**Summary Schedule**

| Department                         | 6863 Hlth<br>CDC H1N1 | 6864 Health-<br>HPP H1N1 | 6865 Health -<br>Emergency<br>Response | 6870<br>Women/Infan<br>t/Children | 6880 CA<br>Children<br>Services | 6890 Hlth<br>Outreach<br>Grant | 6891<br>Adolescent<br>Fam Life | 6892 Health<br>Child Safety<br>Seat | 6893 Hlth<br>Child/Family<br>& Comm<br>Grants | 6894 Health<br>Cal Learn |
|------------------------------------|-----------------------|--------------------------|--|-----------------------------------|---------------------------------|--------------------------------|--------------------------------|-------------------------------------|---|--------------------------|
| 1 Building Depreciation            | \$0                   | \$0                      | \$0                                    | \$0                               | \$0                             | \$0                            | \$0                            | \$0                                 | \$0   | \$0                      |
| 2 Equipment Depreciation           | 382                   | 0                        | 6,919                                  | 9,843                             | 0                               | 0                              | 0                              | 0                                   | 0   | 0                        |
| 3 Utilities & Audit                | 0                     | 0                        | 433                                    | 921                               | 78                              | 11                             | 2                              | 0                                   | 9   | 0                        |
| 4 210 County Admin Officer         | 0                     | 38                       | 6,849                                  | 8,677                             | 1,277                           | 1,042                          | 128                            | 0                                   | 300   | 0                        |
| 5 1311 RMA - Gen Svcs              | 0                     | 0                        | 0                                      | 0                                 | 0                               | 0                              | 0                              | 0                                   | 0   | 0                        |
| 7 1320 RMA- Bldg Operations        | 0                     | 0                        | 0                                      | 0                                 | 0                               | 0                              | 0                              | 0                                   | 0   | 0                        |
| 8 1330 RMA- Bldg Maintenance       | 0                     | 0                        | 0                                      | 0                                 | 0                               | 0                              | 0                              | 0                                   | 0   | 0                        |
| 9 1360 RMA- Grounds                | 0                     | 0                        | 0                                      | 0                                 | 0                               | 0                              | 0                              | 0                                   | 0   | 0                        |
| 10 230 Insurance                   | 0                     | 0                        | 0                                      | 1,939                             | 0                               | 0                              | 0                              | 0                                   | 0   | 0                        |
| 11 240 Information Technology      | 0                     | 0                        | 0                                      | 0                                 | 0                               | 0                              | 0                              | 0                                   | 0   | 0                        |
| 12 242 IT- One Solution Upgrade    | 0                     | 0                        | 2,096                                  | 4,458                             | 379                             | 55                             | 9                              | 0                                   | 45  | 0                        |
| 13 243 IT - Information Security   | 0                     | 0                        | 0                                      | 0                                 | 0                               | 0                              | 0                              | 0                                   | 0   | 0                        |
| 14 244 VOLP Communications         | 0                     | 0                        | 0                                      | 0                                 | 0                               | 0                              | 0                              | 0                                   | 0   | 0                        |
| 15 810 Personnel                   | 0                     | 0                        | 0                                      | 18,831                            | 0                               | 0                              | 0                              | 0                                   | 0   | 0                        |
| 16 2100 Central Services           | 0                     | 0                        | 0                                      | 8,580                             | 0                               | 0                              | 0                              | 0                                   | 0   | 0                        |
| 17 2150 CAO - 311/CRM Cust Svc Ctr | 0                     | 0                        | 0                                      | 0                                 | 0                               | 0                              | 0                              | 0                                   | 0   | 0                        |
| 18 310 Auditor-Controller          | 0                     | 0                        | 7,090                                  | 21,161                            | 1,282                           | 186                            | 29                             | 0                                   | 154   | 0                        |
| 19 520 Tax Collector-Treasurer     | 0                     | 0                        | 0                                      | 0                                 | 0                               | 0                              | 0                              | 0                                   | 0   | 0                        |
| 20 700 County Counsel              | 0                     | 0                        | 0                                      | 0                                 | 0                               | 0                              | 0                              | 0                                   | 0   | 0                        |
| 21 4710 Probation- Revenue Svcs    | 0                     | 0                        | 0                                      | 0                                 | 0                               | 0                              | 0                              | 0                                   | 0   | 0                        |
| <b>Total Current Allocations</b>   | <b>382</b>            | <b>38</b>                | <b>23,388</b>                          | <b>74,409</b>                     | <b>3,016</b>                    | <b>1,294</b>                   | <b>167</b>                     | <b>0</b>                            | <b>509</b>                                    | <b>0</b>                 |
| Less: Prior Year Allocations       | 0                     | 27,607                   | 0                                      | 53,794                            | 4,585                           | 8,099                          | 3,192                          | 0                                   | 2,084   | 4,384                    |
| Carry-Forward                      | 0                     | (27,569)                 | 0                                      | 20,615                            | (1,569)                         | (6,805)                        | (3,025)                        | 0                                   | (1,575)                                       | (4,384)                  |
| <b>Proposed Costs</b>              | <b>\$382</b>          | <b>\$(27,530)</b>        | <b>\$23,388</b>                        | <b>\$95,024</b>                   | <b>\$1,446</b>                  | <b>\$(5,511)</b>               | <b>\$(2,858)</b>               | <b>\$0</b>                          | <b>\$(1,066)</b>                              | <b>\$(4,384)</b>         |

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

FY 2020/2021  
8/9/2022

**Summary Schedule**

| Department                         | 6901 BHS<br>Control | 6910 Mental<br>Health | 6911 BHS<br>Madera<br>Accss PT | 6912 BHS<br>Recov Res<br>Ctr | 6913 BHS<br>Matrix Child<br>Welf Ref<br>Prog | 6914 Beh<br>Hlth MHSA<br>Prop 63 | 6915 BHS-<br>Prev Early<br>Inter | 6916 BHS<br>Workf Ed &<br>Trg | 6917 Beh<br>Hlth<br>Innovation-<br>MHSA | 6918 MHSA<br>Capital<br>Funds |
|------------------------------------|---------------------|-----------------------|--------------------------------|------------------------------|--|----------------------------------|----------------------------------|-------------------------------|---|-------------------------------|
| 1 Building Depreciation            | \$0                 | \$103,830             | \$0                            | \$0                          | \$0  | \$0                              | \$0                              | \$0                           | \$0                                     | \$0                           |
| 2 Equipment Depreciation           | 0                   | 135,712               | 0                              | 0                            | 1,972  | 22,947                           | 0                                | 0                             | 344                                     | 0                             |
| 3 Utilities & Audit                | 0                   | 6,555                 | 146                            | 0                            | 21   | 2,816                            | 451                              | 0                             | 5                                       | 0                             |
| 4 210 County Admin Officer         | 0                   | 54,961                | 1,733                          | 0                            | 239  | 35,491                           | 5,570                            | 0                             | 100                                     | 0                             |
| 5 1311 RMA - Gen Svcs              | 0                   | 0                     | 0                              | 0                            | 0  | 0                                | 0                                | 0                             | 0                                       | 0                             |
| 7 1320 RMA- Bldg Operations        | 0                   | 0                     | 0                              | 0                            | 0  | 0                                | 0                                | 0                             | 0                                       | 0                             |
| 8 1330 RMA- Bldg Maintenance       | 0                   | 0                     | 0                              | 0                            | 0  | 0                                | 0                                | 0                             | 0                                       | 0                             |
| 9 1360 RMA- Grounds                | 0                   | 0                     | 0                              | 0                            | 0  | 0                                | 0                                | 0                             | 0                                       | 0                             |
| 10 230 Insurance                   | 0                   | 5,374                 | 196                            | 0                            | 49   | 6,282                            | 98                               | 0                             | 98                                      | 0                             |
| 11 240 Information Technology      | 0                   | 13,421                | 0                              | 0                            | 0  | 0                                | 0                                | 0                             | 0                                       | 0                             |
| 12 242 IT- One Solution Upgrade    | 0                   | 1,678                 | 1,092                          | 0                            | 154  | 21,027                           | 3,368                            | 0                             | 40                                      | 0                             |
| 13 243 IT - Information Security   | 0                   | (9,118)               | 0                              | 0                            | 0  | 0                                | 0                                | 0                             | 0                                       | 0                             |
| 14 244 VOLP Communications         | 0                   | 0                     | 0                              | 0                            | 0  | 0                                | 0                                | 0                             | 0                                       | 0                             |
| 15 810 Personnel                   | 0                   | 137,928               | 1,918                          | 0                            | 480  | 61,387                           | 959                              | 0                             | 959                                     | 0                             |
| 16 2100 Central Services           | 0                   | 1,304                 | 0                              | 0                            | 0  | 0                                | 0                                | 0                             | 266                                     | 0                             |
| 17 2150 CAO - 311/CRM Cust Svc Ctr | 0                   | 58                    | 0                              | 0                            | 0  | 0                                | 0                                | 0                             | 0                                       | 0                             |
| 18 310 Auditor-Controller          | 0                   | 124,184               | 4,312                          | 0                            | 675  | 90,834                           | 11,703                           | 0                             | 442                                     | 0                             |
| 19 520 Tax Collector-Treasurer     | 0                   | 0                     | 0                              | 0                            | 0  | 0                                | 0                                | 0                             | 0                                       | 0                             |
| 20 700 County Counsel              | 0                   | 112,141               | 0                              | 0                            | 0  | 0                                | 0                                | 0                             | 0                                       | 0                             |
| 21 4710 Probation- Revenue Svcs    | 0                   | 0                     | 0                              | 0                            | 0  | 0                                | 0                                | 0                             | 0                                       | 0                             |
| <b>Total Current Allocations</b>   | <b>0</b>            | <b>688,027</b>        | <b>9,398</b>                   | <b>0</b>                     | <b>3,590</b>                                 | <b>240,784</b>                   | <b>22,150</b>                    | <b>0</b>                      | <b>2,255</b>                            | <b>0</b>                      |
| Less: Prior Year Allocations       | 73,524              | 361,414               | 7,928                          | 740                          | 49,011                                       | 127,777                          | 18,396                           | 2,004                         | 6,650                                   | 39                            |
| Carry-Forward                      | (73,524)            | 326,613               | 1,470                          | (740)                        | (45,421)                                     | 113,007                          | 3,754                            | (2,004)                       | (4,395)                                 | (39)                          |
| <b>Proposed Costs</b>              | <b>\$(73,524)</b>   | <b>\$1,014,641</b>    | <b>\$10,868</b>                | <b>\$(740)</b>               | <b>\$(41,832)</b>                            | <b>\$353,791</b>                 | <b>\$25,904</b>                  | <b>\$(2,004)</b>              | <b>\$(2,140)</b>                        | <b>\$(39)</b>                 |

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

FY 2020/2021  
8/9/2022

**Summary Schedule**

| Department                         | 6920 Drug,<br>Alcohol,<br>Perinatal | 6921 BHS<br>D/A Madera<br>Cnslng | 6922 BHS<br>D/A Oakhurst<br>Cnslng | 6923 BHS<br>D/A<br>Chowchilla<br>Cnslng | 6924 BHS<br>D/A Drug<br>Court | 6925 BHS<br>D/A Perinatal | 6926 BHS<br>Drug/Alcohol<br>Adult | 6930 Ment<br>Health Prop<br>36 SAPA | 6931 Ment<br>Health SB<br>223 SATTA | 6932 BHS<br>OTP OCC |
|------------------------------------|-------------------------------------|----------------------------------|------------------------------------|---|-------------------------------|---------------------------|-----------------------------------|-------------------------------------|-------------------------------------|---------------------|
| 1 Building Depreciation            | \$0                                 | \$0                              | \$0                                | \$0                                     | \$0                           | \$0                       | \$0                               | \$0                                 | \$0                                 | \$0                 |
| 2 Equipment Depreciation           | 0                                   | 0                                | 0                                  | 0                                       | 0                             | 3,438                     | 0                                 | 0                                   | 0                                   | 0                   |
| 3 Utilities & Audit                | 364                                 | 214                              | 59                                 | 38                                      | 6                             | 53                        | 269                               | 0                                   | 0                                   | 0                   |
| 4 210 County Admin Officer         | 2,734                               | 1,643                            | 446                                | 288                                     | 45                            | 398                       | 2,094                             | 0                                   | 0                                   | 0                   |
| 5 1311 RMA - Gen Svcs              | 0                                   | 0                                | 0                                  | 0                                       | 0                             | 0                         | 0                                 | 0                                   | 0                                   | 0                   |
| 7 1320 RMA- Bldg Operations        | 0                                   | 0                                | 0                                  | 0                                       | 0                             | 0                         | 0                                 | 0                                   | 0                                   | 0                   |
| 8 1330 RMA- Bldg Maintenance       | 0                                   | 0                                | 27,069                             | 0                                       | 0                             | 0                         | 0                                 | 0                                   | 0                                   | 0                   |
| 9 1360 RMA- Grounds                | 0                                   | 0                                | 0                                  | 0                                       | 0                             | 0                         | 0                                 | 0                                   | 0                                   | 0                   |
| 10 230 Insurance                   | 0                                   | 294                              | 3,527                              | 0                                       | 0                             | 123                       | 221                               | 0                                   | 0                                   | 0                   |
| 11 240 Information Technology      | 0                                   | 0                                | 0                                  | 0                                       | 0                             | 0                         | 0                                 | 0                                   | 0                                   | 0                   |
| 12 242 IT- One Solution Upgrade    | 1,762                               | 1,035                            | 287                                | 186                                     | 29                            | 257                       | 1,300                             | 0                                   | 0                                   | 0                   |
| 13 243 IT - Information Security   | 0                                   | 0                                | 0                                  | 0                                       | 0                             | 0                         | 0                                 | 0                                   | 0                                   | 0                   |
| 14 244 VOLP Communications         | 0                                   | 0                                | 0                                  | 0                                       | 0                             | 0                         | 0                                 | 0                                   | 0                                   | 0                   |
| 15 810 Personnel                   | 0                                   | 2,878                            | 959                                | 0                                       | 959                           | 1,199                     | 2,158                             | 0                                   | 0                                   | 0                   |
| 16 2100 Central Services           | 0                                   | 0                                | 0                                  | 0                                       | 0                             | 0                         | 0                                 | 0                                   | 0                                   | 0                   |
| 17 2150 CAO - 311/CRM Cust Svc Ctr | 0                                   | 0                                | 0                                  | 0                                       | 0                             | 0                         | 0                                 | 0                                   | 0                                   | 0                   |
| 18 310 Auditor-Controller          | 5,961                               | 4,423                            | 1,280                              | 628                                     | 406                           | 1,253                     | 5,091                             | 0                                   | 0                                   | 0                   |
| 19 520 Tax Collector-Treasurer     | 0                                   | 0                                | 0                                  | 0                                       | 0                             | 0                         | 0                                 | 0                                   | 0                                   | 0                   |
| 20 700 County Counsel              | 0                                   | 0                                | 0                                  | 0                                       | 0                             | 0                         | 0                                 | 0                                   | 0                                   | 0                   |
| 21 4710 Probation- Revenue Svcs    | 0                                   | 0                                | 0                                  | 0                                       | 0                             | 0                         | 0                                 | 0                                   | 0                                   | 0                   |
| <b>Total Current Allocations</b>   | <b>10,821</b>                       | <b>10,487</b>                    | <b>33,629</b>                      | <b>1,140</b>                            | <b>1,446</b>                  | <b>6,721</b>              | <b>11,132</b>                     | <b>0</b>                            | <b>0</b>                            | <b>0</b>            |
| Less: Prior Year Allocations       | 18,742                              | 4,473                            | 1,775                              | 1,887                                   | 2,560                         | 8,649                     | 7,391                             | 0                                   | 0                                   | 0                   |
| Carry-Forward                      | (7,921)                             | 6,014                            | 31,853                             | (747)                                   | (1,115)                       | (1,928)                   | 3,742                             | 0                                   | 0                                   | 0                   |
| <b>Proposed Costs</b>              | <b>\$2,900</b>                      | <b>\$16,500</b>                  | <b>\$65,482</b>                    | <b>\$394</b>                            | <b>\$331</b>                  | <b>\$4,794</b>            | <b>\$14,874</b>                   | <b>\$0</b>                          | <b>\$0</b>                          | <b>\$0</b>          |

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

FY 2020/2021  
8/9/2022

**Summary Schedule**

| Department                         | 6933 BHS<br>Health | 6934 BHS<br>JAG Sub<br>Abuse Off | 6940 Beh<br>Hlth Juv Drug<br>Ct | 6950 BHS<br>Mentally Ill<br>Off Crime<br>Red | 7100<br>Environment<br>al Health | 7111 Env<br>Health LPA<br>Grant | 7112 Env<br>Health Int<br>Wst Mgt | 7113 Env<br>Health<br>Source Wtr | 7114 Env<br>Health N<br>Fork Mill | 7115 Env<br>Health Rf<br>Admin |
|------------------------------------|--------------------|----------------------------------|---------------------------------|--|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|-----------------------------------|--------------------------------|
| 1 Building Depreciation            | \$0                | \$0                              | \$0                             | \$0  | \$40,032                         | \$0                             | \$0                               | \$0                              | \$0                               | \$0                            |
| 2 Equipment Depreciation           | 0                  | 0                                | 0                               | 0  | 0                                | 0                               | 0                                 | 0                                | 0                                 | 0                              |
| 3 Utilities & Audit                | 0                  | 0                                | 0                               | 0  | 20,458                           | 0                               | 0                                 | 0                                | 0                                 | 0                              |
| 4 210 County Admin Officer         | 0                  | 0                                | 0                               | 0  | 6,621                            | 0                               | 0                                 | 0                                | 0                                 | 0                              |
| 5 1311 RMA - Gen Svcs              | 0                  | 0                                | 0                               | 0  | 0                                | 0                               | 0                                 | 0                                | 0                                 | 0                              |
| 7 1320 RMA- Bldg Operations        | 0                  | 0                                | 0                               | 0  | 11,816                           | 0                               | 0                                 | 0                                | 0                                 | 0                              |
| 8 1330 RMA- Bldg Maintenance       | 0                  | 0                                | 0                               | 0  | 7,545                            | 0                               | 0                                 | 0                                | 0                                 | 0                              |
| 9 1360 RMA- Grounds                | 0                  | 0                                | 0                               | 0  | 1,946                            | 0                               | 0                                 | 0                                | 0                                 | 0                              |
| 10 230 Insurance                   | 0                  | 0                                | 0                               | 0  | 58,604                           | 0                               | 0                                 | 0                                | 0                                 | 0                              |
| 11 240 Information Technology      | 0                  | 0                                | 0                               | 0  | 95,570                           | 0                               | 0                                 | 0                                | 0                                 | 0                              |
| 12 242 IT- One Solution Upgrade    | 0                  | 0                                | 0                               | 0  | 4,095                            | 0                               | 0                                 | 0                                | 0                                 | 0                              |
| 13 243 IT - Information Security   | 0                  | 0                                | 0                               | 0  | 0                                | 0                               | 0                                 | 0                                | 0                                 | 0                              |
| 14 244 VOLP Communications         | 0                  | 0                                | 0                               | 0  | 5,801                            | 0                               | 0                                 | 0                                | 0                                 | 0                              |
| 15 810 Personnel                   | 0                  | 0                                | 0                               | 0  | 15,347                           | 0                               | 0                                 | 0                                | 0                                 | 0                              |
| 16 2100 Central Services           | 0                  | 0                                | 0                               | 0  | 75                               | 0                               | 0                                 | 0                                | 0                                 | 0                              |
| 17 2150 CAO - 311/CRM Cust Svc Ctr | 0                  | 0                                | 0                               | 0  | 1,823                            | 0                               | 0                                 | 0                                | 0                                 | 0                              |
| 18 310 Auditor-Controller          | 0                  | 0                                | 0                               | 0  | 18,779                           | 0                               | 0                                 | 0                                | 0                                 | 0                              |
| 19 520 Tax Collector-Treasurer     | 0                  | 0                                | 0                               | 0  | 0                                | 0                               | 0                                 | 0                                | 0                                 | 0                              |
| 20 700 County Counsel              | 0                  | 0                                | 0                               | 0  | 0                                | 0                               | 0                                 | 0                                | 0                                 | 0                              |
| 21 4710 Probation- Revenue Svcs    | 0                  | 0                                | 0                               | 0  | 0                                | 0                               | 0                                 | 0                                | 0                                 | 0                              |
| <b>Total Current Allocations</b>   | <b>0</b>           | <b>0</b>                         | <b>0</b>                        | <b>0</b>                                     | <b>288,512</b>                   | <b>0</b>                        | <b>0</b>                          | <b>0</b>                         | <b>0</b>                          | <b>0</b>                       |
| Less: Prior Year Allocations       | 0                  | 0                                | 0                               | 0  | 289,690                          | 0                               | 0                                 | 3,926                            | 0                                 | 0                              |
| Carry-Forward                      | 0                  | 0                                | 0                               | 0  | (1,178)                          | 0                               | 0                                 | (3,926)                          | 0                                 | 0                              |
| <b>Proposed Costs</b>              | <b>\$0</b>         | <b>\$0</b>                       | <b>\$0</b>                      | <b>\$0</b>                                   | <b>\$287,333</b>                 | <b>\$0</b>                      | <b>\$0</b>                        | <b>\$(3,926)</b>                 | <b>\$0</b>                        | <b>\$0</b>                     |

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

FY 2020/2021  
8/9/2022

**Summary Schedule**

| Department                         | 7117 Env<br>Health Adv<br>Grnd | 7118 Env<br>Health Safe<br>Drinking Wtr | 7510 Welfare<br>Admin | 7511 Welfare<br>FMAA Grant | 7512 Welfare<br>Public Auth | 7513 SS -<br>MEDICAL<br>NAVIGATOR<br>S PROJ | 7520 Welfare<br>General<br>Relief | 7530 Welfare<br>Aids | 8010 Vet Svc<br>Officer | 8020 Pub<br>Adm/Public<br>Guardian |
|------------------------------------|--------------------------------|---|-----------------------|----------------------------|-----------------------------|---|-----------------------------------|----------------------|-------------------------|------------------------------------|
| 1 Building Depreciation            | \$0                            | \$0                                     | \$22,022              | \$0                        | \$0                         | \$0   | \$0                               | \$0                  | \$27,271                | \$3,920                            |
| 2 Equipment Depreciation           | 0                              | 0                                       | 0                     | 0                          | 0                           | 0   | 0                                 | 0                    | 0                       | 0                                  |
| 3 Utilities & Audit                | 0                              | 34                                      | 16,429                | 0                          | 66                          | 3   | 90                                | 0                    | 13,442                  | 121                                |
| 4 210 County Admin Officer         | 0                              | 259                                     | 136,459               | 0                          | 536                         | 711   | 679                               | 0                    | 948                     | 1,671                              |
| 5 1311 RMA - Gen Svcs              | 0                              | 0                                       | 0                     | 0                          | 0                           | 0   | 0                                 | 0                    | 0                       | 0                                  |
| 7 1320 RMA- Bldg Operations        | 0                              | 0                                       | 0                     | 0                          | 0                           | 0   | 0                                 | 0                    | 8,050                   | 14,987                             |
| 8 1330 RMA- Bldg Maintenance       | 0                              | 0                                       | 0                     | 0                          | 0                           | 0   | 0                                 | 0                    | 4,882                   | 0                                  |
| 9 1360 RMA- Grounds                | 0                              | 0                                       | 0                     | 0                          | 0                           | 0   | 0                                 | 0                    | 1,326                   | 0                                  |
| 10 230 Insurance                   | 0                              | 3,527                                   | 32,907                | 0                          | 2,646                       | 0   | 0                                 | 0                    | 11,175                  | 12,346                             |
| 11 240 Information Technology      | 0                              | 0                                       | 35,313                | 0                          | 0                           | 0   | 0                                 | 0                    | 15,909                  | 15,606                             |
| 12 242 IT- One Solution Upgrade    | 0                              | 167                                     | (3,210)               | 0                          | 321                         | 14  | 438                               | 0                    | 611                     | 904                                |
| 13 243 IT - Information Security   | 0                              | 0                                       | 13,369                | 0                          | 0                           | 0   | 0                                 | 0                    | 0                       | 0                                  |
| 14 244 VOLP Communications         | 0                              | 0                                       | 5,609                 | 0                          | 0                           | 0   | 0                                 | 0                    | 3,952                   | 0                                  |
| 15 810 Personnel                   | 0                              | 959                                     | 215,101               | 0                          | 0                           | 0   | 0                                 | 0                    | 2,638                   | 3,357                              |
| 16 2100 Central Services           | 0                              | 0                                       | 0                     | 0                          | 0                           | 0   | 0                                 | 0                    | 783                     | 932                                |
| 17 2150 CAO - 311/CRM Cust Svc Ctr | 0                              | 0                                       | 172                   | 0                          | 0                           | 0   | 0                                 | 0                    | 238                     | 0                                  |
| 18 310 Auditor-Controller          | 0                              | 872                                     | 372,216               | 0                          | 1,316                       | 49  | 1,481                             | 0                    | 2,915                   | 4,137                              |
| 19 520 Tax Collector-Treasurer     | 0                              | 0                                       | 12,525                | 0                          | 0                           | 0   | 0                                 | 0                    | 0                       | 0                                  |
| 20 700 County Counsel              | 0                              | 0                                       | 90,181                | 0                          | 0                           | 0   | 0                                 | 0                    | 2,487                   | 0                                  |
| 21 4710 Probation- Revenue Svcs    | 0                              | 0                                       | 0                     | 0                          | 0                           | 0   | 0                                 | 0                    | 0                       | 0                                  |
| <b>Total Current Allocations</b>   | <b>0</b>                       | <b>5,819</b>                            | <b>949,092</b>        | <b>0</b>                   | <b>4,885</b>                | <b>777</b>                                  | <b>2,689</b>                      | <b>0</b>             | <b>96,627</b>           | <b>57,983</b>                      |
| Less: Prior Year Allocations       | 0                              | 4,393                                   | 962,332               | 0                          | 9,584                       | 0   | 2,667                             | 39                   | 95,422                  | 45,021                             |
| Carry-Forward                      | 0                              | 1,427                                   | (13,240)              | 0                          | (4,699)                     | 0   | 22                                | (39)                 | 1,206                   | 12,961                             |
| <b>Proposed Costs</b>              | <b>\$0</b>                     | <b>\$7,246</b>                          | <b>\$935,852</b>      | <b>\$0</b>                 | <b>\$185</b>                | <b>\$777</b>                                | <b>\$2,712</b>                    | <b>\$(39)</b>        | <b>\$97,833</b>         | <b>\$70,944</b>                    |



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

FY 2020/2021  
8/9/2022

**Summary Schedule**

| Department                         | 8200<br>Community<br>Services | 9110 County<br>Library | 9111 Madera<br>Branch<br>Library | 9116 Lib-<br>English<br>Literacy | 9121 Lib-<br>Prop 10<br>MCCFC Gr | 9200 Ag<br>Extension<br>Svcs | 9410 Sup Ct<br>Mediation | 9510 Sup Ct<br>Jury | 9603 Sup Ct<br>Fam Law- Ct<br>Rpts | 9610 Sup Ct<br>Fam Law<br>Comm |
|------------------------------------|-------------------------------|------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------|--------------------------|---------------------|------------------------------------|--------------------------------|
| 1 Building Depreciation            | \$0                           | \$121,070              | \$21,512                         | \$0                              | \$0                              | \$993                        | \$0                      | \$0                 | \$0                                | \$0                            |
| 2 Equipment Depreciation           | 0                             | 3,819                  | 0                                | 0                                | 0                                | 0                            | 0                        | 0                   | 0                                  | 0                              |
| 3 Utilities & Audit                | 82                            | 600                    | 0                                | 0                                | 0                                | 31                           | 0                        | 0                   | 0                                  | 0                              |
| 4 210 County Admin Officer         | 946                           | 9,512                  | 0                                | 0                                | 0                                | 354                          | 0                        | 0                   | 0                                  | 0                              |
| 5 1311 RMA - Gen Svcs              | 0                             | 0                      | 0                                | 0                                | 0                                | 0                            | 0                        | 0                   | 0                                  | 0                              |
| 7 1320 RMA- Bldg Operations        | 0                             | 61,389                 | 0                                | 0                                | 0                                | 10,826                       | 0                        | 0                   | 0                                  | 0                              |
| 8 1330 RMA- Bldg Maintenance       | 0                             | 82,380                 | 0                                | 0                                | 0                                | 157                          | 0                        | 0                   | 0                                  | 0                              |
| 9 1360 RMA- Grounds                | 0                             | 48,362                 | 0                                | 0                                | 0                                | 0                            | 0                        | 0                   | 0                                  | 0                              |
| 10 230 Insurance                   | 3,527                         | 106,547                | 0                                | 0                                | 0                                | 0                            | 0                        | 0                   | 0                                  | 0                              |
| 11 240 Information Technology      | 0                             | 11,705                 | 0                                | 0                                | 0                                | 0                            | 0                        | 0                   | 0                                  | 0                              |
| 12 242 IT- One Solution Upgrade    | 610                           | 4,479                  | 0                                | 0                                | 0                                | 228                          | 0                        | 0                   | 0                                  | 0                              |
| 13 243 IT - Information Security   | 0                             | 0                      | 0                                | 0                                | 0                                | 0                            | 0                        | 0                   | 0                                  | 0                              |
| 14 244 VOLP Communications         | 0                             | 0                      | 0                                | 0                                | 0                                | 0                            | 0                        | 0                   | 0                                  | 0                              |
| 15 810 Personnel                   | 959                           | 23,739                 | 0                                | 0                                | 0                                | 0                            | 0                        | 0                   | 0                                  | 0                              |
| 16 2100 Central Services           | 266                           | 6,590                  | 0                                | 0                                | 0                                | 0                            | 0                        | 0                   | 0                                  | 0                              |
| 17 2150 CAO - 311/CRM Cust Svc Ctr | 0                             | 323                    | 0                                | 0                                | 0                                | 0                            | 0                        | 0                   | 0                                  | 0                              |
| 18 310 Auditor-Controller          | 2,372                         | 22,770                 | 0                                | 0                                | 0                                | 771                          | 0                        | 0                   | 0                                  | 0                              |
| 19 520 Tax Collector-Treasurer     | 0                             | 0                      | 0                                | 0                                | 0                                | 0                            | 0                        | 0                   | 0                                  | 0                              |
| 20 700 County Counsel              | 0                             | 3,952                  | 0                                | 0                                | 0                                | 0                            | 0                        | 0                   | 0                                  | 0                              |
| 21 4710 Probation- Revenue Svcs    | 0                             | 0                      | 0                                | 0                                | 0                                | 0                            | 0                        | 0                   | 0                                  | 0                              |
| <b>Total Current Allocations</b>   | <b>8,763</b>                  | <b>507,235</b>         | <b>21,512</b>                    | <b>0</b>                         | <b>0</b>                         | <b>13,359</b>                | <b>0</b>                 | <b>0</b>            | <b>0</b>                           | <b>0</b>                       |
| Less: Prior Year Allocations       | 9,833                         | 514,881                | 0                                | 0                                | 0                                | 26,271                       | 0                        | 0                   | 0                                  | 0                              |
| Carry-Forward                      | (1,070)                       | (7,646)                | 0                                | 0                                | 0                                | (12,912)                     | 0                        | 0                   | 0                                  | 0                              |
| <b>Proposed Costs</b>              | <b>\$7,692</b>                | <b>\$499,588</b>       | <b>\$21,512</b>                  | <b>\$0</b>                       | <b>\$0</b>                       | <b>\$447</b>                 | <b>\$0</b>               | <b>\$0</b>          | <b>\$0</b>                         | <b>\$0</b>                     |

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

FY 2020/2021  
8/9/2022

**Summary Schedule**

| Department                         | 10700 Self-<br>Insurance | 10800 ISF-<br>Central<br>Garage | 11100<br>Fairmead<br>Liner | 11200 Fish &<br>Game | 11300<br>Microwave<br>Radio | 11500 Fire<br>Mitigation<br>Fees | 11600 Co-<br>Wide Rd<br>Impact Fee | 11801 RDS-<br>Administra-<br>tion | 11802 RDS-<br>A&E | 11803 RDS-<br>Bridge |
|------------------------------------|--------------------------|---------------------------------|----------------------------|----------------------|-----------------------------|----------------------------------|------------------------------------|-----------------------------------|-------------------|----------------------|
| 1 Building Depreciation            | \$0                      | \$31,381                        | \$0                        | \$0                  | \$0                         | \$0                              | \$0                                | \$0                               | \$0               | \$0                  |
| 2 Equipment Depreciation           | 0                        | 0                               | 0                          | 0                    | 73,041                      | 15,453                           | 0                                  | 0                                 | 0                 | 0                    |
| 3 Utilities & Audit                | 1,738                    | 466                             | 2,230                      | 1                    | 90                          | 0                                | 218                                | 6,434                             | 0                 | 0                    |
| 4 210 County Admin Officer         | 20,254                   | 10,031                          | 26,331                     | 12                   | 1,114                       | 0                                | 2,522                              | 55,203                            | 2,143             | 0                    |
| 5 1311 RMA - Gen Svcs              | 0                        | 0                               | 0                          | 0                    | 0                           | 0                                | 0                                  | 0                                 | 0                 | 0                    |
| 7 1320 RMA- Bldg Operations        | 0                        | 0                               | 0                          | 0                    | 0                           | 0                                | 0                                  | 3,883                             | 0                 | 0                    |
| 8 1330 RMA- Bldg Maintenance       | 0                        | 16,652                          | 0                          | 0                    | 0                           | 0                                | 0                                  | 0                                 | 0                 | 0                    |
| 9 1360 RMA- Grounds                | 0                        | 10,156                          | 0                          | 0                    | 0                           | 0                                | 0                                  | 0                                 | 0                 | 0                    |
| 10 230 Insurance                   | 0                        | 1,334                           | 0                          | 0                    | 0                           | 0                                | 0                                  | 5,300                             | 0                 | 0                    |
| 11 240 Information Technology      | 0                        | 12,138                          | 0                          | 0                    | 3,632                       | 0                                | 0                                  | 151,735                           | 0                 | 0                    |
| 12 242 IT- One Solution Upgrade    | 12,981                   | 3,481                           | 16,652                     | 8                    | 669                         | 0                                | 1,625                              | 3,027                             | 0                 | 0                    |
| 13 243 IT - Information Security   | 0                        | 0                               | 0                          | 0                    | 0                           | 0                                | 0                                  | 129                               | 0                 | 0                    |
| 14 244 VOLP Communications         | 0                        | 0                               | 0                          | 0                    | 0                           | 0                                | 0                                  | 0                                 | 0                 | 0                    |
| 15 810 Personnel                   | 0                        | 4,316                           | 0                          | 0                    | 0                           | 0                                | 0                                  | 108,075                           | 0                 | 0                    |
| 16 2100 Central Services           | 0                        | 1,198                           | 0                          | 0                    | 0                           | 0                                | 0                                  | 0                                 | 0                 | 0                    |
| 17 2150 CAO - 311/CRM Cust Svc Ctr | 0                        | 421                             | 0                          | 0                    | 0                           | 0                                | 0                                  | 82                                | 0                 | 0                    |
| 18 310 Auditor-Controller          | 43,916                   | 13,161                          | 56,332                     | 26                   | 2,262                       | 0                                | 5,499                              | 121,976                           | 0                 | 0                    |
| 19 520 Tax Collector-Treasurer     | 0                        | 0                               | 0                          | 0                    | 0                           | 0                                | 0                                  | 0                                 | 0                 | 0                    |
| 20 700 County Counsel              | 0                        | 0                               | 0                          | 0                    | 0                           | 0                                | 0                                  | 126,405                           | 0                 | 0                    |
| 21 4710 Probation- Revenue Svcs    | 0                        | 0                               | 0                          | 0                    | 0                           | 0                                | 0                                  | 0                                 | 0                 | 0                    |
| <b>Total Current Allocations</b>   | <b>78,890</b>            | <b>104,734</b>                  | <b>101,545</b>             | <b>47</b>            | <b>80,806</b>               | <b>15,453</b>                    | <b>9,863</b>                       | <b>582,249</b>                    | <b>2,143</b>      | <b>0</b>             |
| Less: Prior Year Allocations       | 52,166                   | 82,836                          | 80,826                     | 0                    | 46,175                      | 0                                | 13,938                             | 304,346                           | 79                | 0                    |
| Carry-Forward                      | 26,725                   | 21,898                          | 20,719                     | 0                    | 34,631                      | 0                                | (4,075)                            | 277,903                           | 2,065             | 0                    |
| <b>Proposed Costs</b>              | <b>\$105,615</b>         | <b>\$126,632</b>                | <b>\$122,264</b>           | <b>\$47</b>          | <b>\$115,437</b>            | <b>\$15,453</b>                  | <b>\$5,788</b>                     | <b>\$860,152</b>                  | <b>\$4,208</b>    | <b>\$0</b>           |

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

FY 2020/2021  
8/9/2022

**Summary Schedule**

| Department                         | 11804 RDS-<br>Shop | 11805 RDS-<br>Traffic | 11806 RDS-<br>Work Crew | 11807 RDS-<br>Investigator | 11808 RDS-<br>Rights of<br>Way | 11809 RDS-<br>Engr<br>Unallocated | 11811 RDS-<br>District 1 | 11812 RDS-<br>District 2 | 11813 RDS-<br>District 3 | 11814 RDS-<br>District 4 |
|------------------------------------|--------------------|-----------------------|-------------------------|----------------------------|--------------------------------|-----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 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 Utilities & Audit                | 0                  | 0                     | 0                       | 0                          | 0                              | 0                                 | 0                        | 0                        | 0                        | 0                        |
| 4 210 County Admin Officer         | 0                  | 0                     | 0                       | 0                          | 0                              | 0                                 | 0                        | 0                        | 0                        | 0                        |
| 5 1311 RMA - Gen Svcs              | 0                  | 0                     | 0                       | 0                          | 0                              | 0                                 | 0                        | 0                        | 0                        | 0                        |
| 7 1320 RMA- Bldg Operations        | 0                  | 0                     | 0                       | 0                          | 0                              | 0                                 | 0                        | 0                        | 0                        | 0                        |
| 8 1330 RMA- Bldg Maintenance       | 0                  | 0                     | 0                       | 0                          | 0                              | 0                                 | 0                        | 0                        | 0                        | 0                        |
| 9 1360 RMA- Grounds                | 0                  | 0                     | 0                       | 0                          | 0                              | 0                                 | 0                        | 0                        | 0                        | 0                        |
| 10 230 Insurance                   | 0                  | 0                     | 0                       | 0                          | 0                              | 0                                 | 0                        | 0                        | 0                        | 0                        |
| 11 240 Information Technology      | 0                  | 0                     | 0                       | 0                          | 0                              | 0                                 | 0                        | 0                        | 0                        | 0                        |
| 12 242 IT- One Solution Upgrade    | 0                  | 0                     | 0                       | 0                          | 0                              | 0                                 | 0                        | 0                        | 0                        | 0                        |
| 13 243 IT - Information Security   | 0                  | 0                     | 0                       | 0                          | 0                              | 0                                 | 0                        | 0                        | 0                        | 0                        |
| 14 244 VOLP Communications         | 0                  | 0                     | 0                       | 0                          | 0                              | 0                                 | 0                        | 0                        | 0                        | 0                        |
| 15 810 Personnel                   | 0                  | 0                     | 0                       | 0                          | 0                              | 0                                 | 0                        | 0                        | 0                        | 0                        |
| 16 2100 Central Services           | 0                  | 0                     | 0                       | 0                          | 0                              | 0                                 | 0                        | 0                        | 0                        | 0                        |
| 17 2150 CAO - 311/CRM Cust Svc Ctr | 0                  | 0                     | 0                       | 0                          | 0                              | 0                                 | 0                        | 0                        | 0                        | 0                        |
| 18 310 Auditor-Controller          | 0                  | 0                     | 0                       | 0                          | 0                              | 0                                 | 0                        | 0                        | 0                        | 0                        |
| 19 520 Tax Collector-Treasurer     | 0                  | 0                     | 0                       | 0                          | 0                              | 0                                 | 0                        | 0                        | 0                        | 0                        |
| 20 700 County Counsel              | 0                  | 0                     | 0                       | 0                          | 0                              | 0                                 | 0                        | 0                        | 0                        | 0                        |
| 21 4710 Probation- Revenue Svcs    | 0                  | 0                     | 0                       | 0                          | 0                              | 0                                 | 0                        | 0                        | 0                        | 0                        |
| <b>Total Current Allocations</b>   | <b>0</b>           | <b>0</b>              | <b>0</b>                | <b>0</b>                   | <b>0</b>                       | <b>0</b>                          | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 | <b>0</b>                 |
| Less: Prior Year Allocations       | 0                  | 0                     | 0                       | 0                          | 0                              | 0                                 | 0                        | 0                        | 0                        | 0                        |
| Carry-Forward                      | 0                  | 0                     | 0                       | 0                          | 0                              | 0                                 | 0                        | (0)                      | 0                        | 0                        |
| <b>Proposed Costs</b>              | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>              | <b>\$0</b>                 | <b>\$0</b>                     | <b>\$0</b>                        | <b>\$0</b>               | <b>\$(0)</b>             | <b>\$0</b>               | <b>\$0</b>               |

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

FY 2020/2021  
8/9/2022

**Summary Schedule**

| Department                         | 11815 RDS-<br>District 5 | 12000<br>District 5-<br>Roads | 14370<br>Probation-<br>CCIPA<br>PC1230-123 | 15010<br>Madera Co<br>Flood Control | 17140 Maint<br>Dist 22A-Imp<br>FD | 47300 CSA<br>03 B<br>Parksdale/Pa<br>rks | 61322<br>Probation-<br>Comm Corr<br>Plng | 61332<br>Probation-<br>Local Comm<br>Corr | 63860<br>Madera Co<br>Transit FD | 63861<br>Madera Co<br>High Speed<br>Rail |
|------------------------------------|--------------------------|-------------------------------|--|-------------------------------------|-----------------------------------|--|--|---|----------------------------------|--|
| 1 Building Depreciation            | \$0                      | \$0                           | \$0  | \$0                                 | \$0                               | \$0                                      | \$0                                      | \$0                                       | \$15,037                         | \$0                                      |
| 2 Equipment Depreciation           | 0                        | 0                             | 2,270                                      | 20,142                              | 35,929                            | 0  | 0  | 79,074                                    | 171,656                          | 0  |
| 3 Utilities & Audit                | 0                        | 0                             | 415  | 460                                 | 0                                 | 0  | 0  | 0   | 306                              | 0  |
| 4 210 County Admin Officer         | 0                        | 0                             | 5,042                                      | 5,596                               | 0                                 | 0  | 0  | 727                                       | 3,818                            | 0  |
| 5 1311 RMA - Gen Svcs              | 0                        | 0                             | 0  | 0                                   | 0                                 | 0  | 0  | 0   | 0                                | 0  |
| 7 1320 RMA- Bldg Operations        | 0                        | 0                             | 0  | 0                                   | 0                                 | 0  | 0  | 0   | 0                                | 0  |
| 8 1330 RMA- Bldg Maintenance       | 0                        | 0                             | 0  | 0                                   | 0                                 | 295                                      | 0  | 0   | 0                                | 0  |
| 9 1360 RMA- Grounds                | 0                        | 0                             | 0  | 0                                   | 0                                 | 0  | 0  | 0   | 0                                | 0  |
| 10 230 Insurance                   | 0                        | 0                             | 37,038                                     | 0                                   | 0                                 | 0  | 0  | 59,967                                    | 0                                | 0  |
| 11 240 Information Technology      | 0                        | 0                             | 0  | 0                                   | 0                                 | 0  | 0  | 0   | 0                                | 0  |
| 12 242 IT- One Solution Upgrade    | 0                        | 0                             | 3,102                                      | 3,434                               | 0                                 | 0  | 0  | 0   | 2,288                            | 0  |
| 13 243 IT - Information Security   | 0                        | 0                             | 0  | 0                                   | 0                                 | 0  | 0  | 0   | 0                                | 0  |
| 14 244 VOLP Communications         | 0                        | 0                             | 0  | 0                                   | 0                                 | 0  | 0  | 0   | 0                                | 0  |
| 15 810 Personnel                   | 0                        | 0                             | 10,071                                     | 0                                   | 0                                 | 0  | 0  | 16,306                                    | 0                                | 0  |
| 16 2100 Central Services           | 0                        | 0                             | 2,796                                      | 0                                   | 0                                 | 0  | 0  | 4,526                                     | 0                                | 0  |
| 17 2150 CAO - 311/CRM Cust Svc Ctr | 0                        | 0                             | 0  | 0                                   | 0                                 | 0  | 0  | 0   | 0                                | 0  |
| 18 310 Auditor-Controller          | 0                        | 0                             | 13,726                                     | 11,618                              | 0                                 | 0  | 0  | 5,233                                     | 7,742                            | 0  |
| 19 520 Tax Collector-Treasurer     | 0                        | 0                             | 0  | 0                                   | 0                                 | 0  | 0  | 0   | 0                                | 0  |
| 20 700 County Counsel              | 0                        | 0                             | 0  | 0                                   | 0                                 | 0  | 0  | 0   | 0                                | 0  |
| 21 4710 Probation- Revenue Svcs    | 0                        | 0                             | 0  | 0                                   | 0                                 | 0  | 0  | 0   | 0                                | 0  |
| <b>Total Current Allocations</b>   | <b>0</b>                 | <b>0</b>                      | <b>74,461</b>                              | <b>41,250</b>                       | <b>35,929</b>                     | <b>295</b>                               | <b>0</b>                                 | <b>165,833</b>                            | <b>200,847</b>                   | <b>0</b>                                 |
| Less: Prior Year Allocations       | 0                        | 0                             | 74,758                                     | 5,976                               | 0                                 | (0)                                      | 1,385                                    | 121,698                                   | 9,999                            | 0  |
| Carry-Forward                      | 0                        | 0                             | (297)                                      | 35,274                              | 0                                 | 295                                      | (1,385)                                  | 44,135                                    | 190,849                          | 0  |
| <b>Proposed Costs</b>              | <b>\$0</b>               | <b>\$0</b>                    | <b>\$74,165</b>                            | <b>\$76,524</b>                     | <b>\$35,929</b>                   | <b>\$590</b>                             | <b>\$(1,385)</b>                         | <b>\$209,968</b>                          | <b>\$391,696</b>                 | <b>\$0</b>                               |

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

FY 2020/2021  
8/9/2022

**Summary Schedule**

| Department                         | 77010 Law<br>Library | 77030, 77090<br>LAFCO | 77070 IHSS     | 77130 Trial<br>Court<br>Operations | Superior<br>Court | CAO -<br>Unallowable | IT System -<br>CJIS | Auditor<br>Controller -<br>Prop Tax<br>Admin | Auditor<br>Controller -<br>Direct<br>Assesment | Auditor<br>Controller -<br>Unallowed |
|------------------------------------|----------------------|-----------------------|----------------|------------------------------------|-------------------|----------------------|---------------------|--|--|--------------------------------------|
| 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 Utilities & Audit                | 18                   | 23                    | 25             | 0                                  | 0                 | 0                    | 0                   | 0  | 0  | 0                                    |
| 4 210 County Admin Officer         | 210                  | 497                   | 406            | 0                                  | 0                 | 0                    | 0                   | 0  | 0  | 0                                    |
| 5 1311 RMA - Gen Svcs              | 0                    | 0                     | 0              | 0                                  | 0                 | 0                    | 0                   | 0  | 0  | 0                                    |
| 7 1320 RMA- Bldg Operations        | 0                    | 0                     | 0              | 0                                  | 0                 | 0                    | 0                   | 0  | 0  | 0                                    |
| 8 1330 RMA- Bldg Maintenance       | 441                  | 0                     | 0              | 0                                  | 24,373            | 0                    | 0                   | 0  | 0  | 0                                    |
| 9 1360 RMA- Grounds                | 0                    | 0                     | 0              | 0                                  | 0                 | 0                    | 0                   | 0  | 0  | 0                                    |
| 10 230 Insurance                   | 3,527                | 18,519                | 0              | 0                                  | 7,712             | 0                    | 0                   | 0  | 0  | 0                                    |
| 11 240 Information Technology      | 0                    | 0                     | 0              | 0                                  | 0                 | 0                    | 0                   | 0  | 0  | 0                                    |
| 12 242 IT- One Solution Upgrade    | 135                  | 172                   | 188            | 0                                  | 0                 | 0                    | 0                   | 0  | 0  | 0                                    |
| 13 243 IT - Information Security   | 0                    | 0                     | 0              | 0                                  | 0                 | 0                    | 0                   | 0  | 0  | 0                                    |
| 14 244 VOLP Communications         | 0                    | 0                     | 0              | 0                                  | 0                 | 0                    | 0                   | 0  | 0  | 0                                    |
| 15 810 Personnel                   | 959                  | 5,036                 | 0              | 95,437                             | 0                 | 0                    | 0                   | 0  | 0  | 0                                    |
| 16 2100 Central Services           | 266                  | 0                     | 0              | 26,491                             | 0                 | 0                    | 0                   | 0  | 0  | 0                                    |
| 17 2150 CAO - 311/CRM Cust Svc Ctr | 0                    | 0                     | 0              | 0                                  | 0                 | 0                    | 0                   | 0  | 0  | 0                                    |
| 18 310 Auditor-Controller          | 765                  | 2,199                 | 636            | 30,628                             | 0                 | 0                    | 0                   | 0  | 0  | 0                                    |
| 19 520 Tax Collector-Treasurer     | 0                    | 0                     | 0              | 0                                  | 0                 | 0                    | 0                   | 0  | 0  | 0                                    |
| 20 700 County Counsel              | 0                    | (1,065)               | 0              | 613                                | 0                 | 0                    | 0                   | 0  | 0  | 0                                    |
| 21 4710 Probation- Revenue Svcs    | 0                    | 0                     | 0              | 0                                  | 0                 | 0                    | 0                   | 0  | 0  | 0                                    |
| <b>Total Current Allocations</b>   | <b>6,323</b>         | <b>25,381</b>         | <b>1,256</b>   | <b>153,170</b>                     | <b>32,085</b>     | <b>0</b>             | <b>0</b>            | <b>0</b>                                     | <b>0</b>                                       | <b>0</b>                             |
| Less: Prior Year Allocations       | 10,025               | (784)                 | 667            | 175,644                            | 48,284            | 0                    | 0                   | 0  | 0  | 0                                    |
| Carry-Forward                      | (3,703)              | 26,165                | 588            | (22,474)                           | (16,200)          | 0                    | 0                   | 0  | 0  | 0                                    |
| <b>Proposed Costs</b>              | <b>\$2,620</b>       | <b>\$51,547</b>       | <b>\$1,844</b> | <b>\$130,695</b>                   | <b>\$15,885</b>   | <b>\$0</b>           | <b>\$0</b>          | <b>\$0</b>                                   | <b>\$0</b>                                     | <b>\$0</b>                           |

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

FY 2020/2021  
8/9/2022

**Summary Schedule**

| Department                         | Treasurer -<br>Unallowed | RMA<br>Grounds<br>Maint - Parks | Central<br>Services -<br>Property Tax | All Other          | 2nd<br>Allocation<br>Orphans | Total               |
|------------------------------------|--------------------------|---------------------------------|---------------------------------------|--------------------|------------------------------|---------------------|
| 1 Building Depreciation            | \$0                      | \$0                             | \$0                                   | \$545,921          | \$0                          | \$3,775,060         |
| 2 Equipment Depreciation           | 0                        | 0                               | 0                                     | 2,380              | 0                            | 2,110,325           |
| 3 Utilities & Audit                | 0                        | 0                               | 0                                     | 46,956             | 0                            | 391,976             |
| 4 210 County Admin Officer         | 0                        | 0                               | 0                                     | 1,148              | 0                            | 910,157             |
| 5 1311 RMA - Gen Svcs              | 0                        | 0                               | 0                                     | 0                  | 0                            | 294,007             |
| 7 1320 RMA- Bldg Operations        | 0                        | 0                               | 0                                     | 28,291             | 0                            | 432,431             |
| 8 1330 RMA- Bldg Maintenance       | 0                        | 0                               | 0                                     | 51,633             | 0                            | 723,989             |
| 9 1360 RMA- Grounds                | 0                        | 0                               | 0                                     | 268,787            | 0                            | 562,468             |
| 10 230 Insurance                   | 0                        | 0                               | 0                                     | 88,706             | 0                            | 2,804,939           |
| 11 240 Information Technology      | 0                        | 0                               | 0                                     | 0                  | 0                            | 2,521,434           |
| 12 242 IT- One Solution Upgrade    | 0                        | 0                               | 0                                     | 0                  | 0                            | 359,053             |
| 13 243 IT - Information Security   | 0                        | 0                               | 0                                     | 0                  | 0                            | 275,976             |
| 14 244 VOLP Communications         | 0                        | 0                               | 0                                     | 13,890             | 0                            | 97,663              |
| 15 810 Personnel                   | 0                        | 0                               | 0                                     | 0                  | 0                            | 1,581,974           |
| 16 2100 Central Services           | 0                        | 0                               | 0                                     | 5,437              | 0                            | 262,709             |
| 17 2150 CAO - 311/CRM Cust Svc Ctr | 0                        | 0                               | 0                                     | 0                  | 0                            | 169,169             |
| 18 310 Auditor-Controller          | 0                        | 0                               | 0                                     | 0                  | 0                            | 2,221,015           |
| 19 520 Tax Collector-Treasurer     | 0                        | 0                               | 0                                     | 0                  | 0                            | 12,525              |
| 20 700 County Counsel              | 0                        | 0                               | 0                                     | 8,366              | 0                            | 896,643             |
| 21 4710 Probation- Revenue Svcs    | 0                        | 0                               | 0                                     | 0                  | 0                            | 53,718              |
| <b>Total Current Allocations</b>   | <b>0</b>                 | <b>0</b>                        | <b>0</b>                              | <b>1,061,514</b>   | <b>0</b>                     | <b>20,457,231</b>   |
| Less: Prior Year Allocations       | 0                        | 0                               | 0                                     | 989,990            | 0                            | 17,627,414          |
| Carry-Forward                      | 0                        | 0                               | 0                                     | 71,524             | 0                            | 2,552,143           |
| <b>Proposed Costs</b>              | <b>\$0</b>               | <b>\$0</b>                      | <b>\$0</b>                            | <b>\$1,133,039</b> | <b>\$0</b>                   | <b>\$23,009,375</b> |