



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Plumas
Quincy, California

Date: January 10, 2023
Filing Ref: PLU23

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 | 3. Risk Management / WC & GL |
| 2. Information Technology | (ISF) |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: There are no adjustments in the fiscal year 2022-23 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF PLUMAS

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Martee Graham

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

Name

Auditor-Controller

Title

1-10-2023

Date

1-10-2023

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

**Negotiated by Anthony Pok
Telephone (916) 259-5536**

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
12/14/2022

Summary Schedule

Department	20010 BOS	20031 Contribution	20033 Econ Devel	20060 Assessor	20100 Elections	20210 Engineer	20240 Insurance	20270 Grand Jury	20290 Muni Court	20320 Public Defender
1 Building Depreciation	\$1,113	\$0	\$0	\$7,961	\$760	\$9,977	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	3,052	618	0	4,217	1,411	1,134	0	1	55	678
4 20035 Human Resources	7,116	0	0	9,740	3,117	2,796	0	0	0	0
5 20020 General Services	398	(377)	0	441	136	250	0	(1)	(34)	(413)
6 20080 County Counsel	84,122	0	0	6,729	21,831	923	0	1,597	0	4,606
7 20040 Auditor	4,014	1,224	0	7,157	2,976	3,136	0	248	355	1,697
8 20050 Treasurer/Tax Collector	162	10	0	155	57	261	0	52	10	89
9 20120 Facility Services	13,079	0	0	19,277	8,217	21,433	0	0	1,422	0
10 20220 Information Technology	6,312	0	0	163,147	41,210	8,452	0	0	0	0
11 20469 Records Managment	1,694	0	0	18,766	852	19,444	0	0	0	0
12 Property Insurance	338	0	0	1,148	231	1,439	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	121,400	1,475	0	238,739	80,798	69,245	0	1,898	1,808	6,656
Less: Prior Year Allocations	96,152	1,019	0	256,691	66,942	54,527	0	5,648	2,375	2,988
Carry-Forward	25,248	455	0	(17,952)	13,856	14,718	0	(3,750)	(567)	3,668
Proposed Costs	\$146,647	\$1,930	\$0	\$220,787	\$94,654	\$83,964	\$0	\$(1,853)	\$1,241	\$10,324

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
12/14/2022

Summary Schedule

Department	20370 Inten Drug Supr	20400 Probation	20409 Prob- Adult High Risk	20418 Prob AB109	20420 Victim Witness	20423 General Plan	20425 Ag Comm	20426 Building	20428 Animal Control	20430 Public Guardian
1 Building Depreciation	\$0	\$29,760	\$0	\$0	\$128	\$0	\$9,486	\$10,302	\$36,826	\$2,378
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	8,081	139	200	1,427	13	2,374	2,887	999	707
4 20035 Human Resources	0	19,403	0	0	3,299	0	4,964	6,705	2,234	1,702
5 20020 General Services	0	1,474	(85)	(122)	260	(8)	59	311	144	134
6 20080 County Counsel	0	16,968	0	0	1,062	0	7,106	1,304	5,134	23,880
7 20040 Auditor	25	11,201	1,500	1,161	2,372	694	4,810	5,109	2,984	3,733
8 20050 Treasurer/Tax Collector	6	234	213	142	110	125	184	137	201	21
9 20120 Facility Services	0	44,830	0	0	1,345	0	9,467	22,356	11,020	3,490
10 20220 Information Technology	0	54,538	0	0	4,290	0	8,706	39,888	10,883	7,493
11 20469 Records Managment	0	0	0	0	687	0	0	17,805	0	0
12 Property Insurance	0	4,140	0	0	39	0	1,699	1,486	5,780	331
13 Annex Interest	0	17,072	0	0	0	0	0	0	0	1,364
Total Current Allocations	32	207,701	1,767	1,381	15,018	825	48,855	108,289	76,205	45,234
Less: Prior Year Allocations	0	191,798	6,774	1,891	9,599	1,652	72,823	118,745	80,476	56,354
Carry-Forward	0	15,903	(5,008)	(510)	5,419	(827)	(23,968)	(10,456)	(4,270)	(11,120)
Proposed Costs	\$32	\$223,604	\$(3,241)	\$871	\$20,437	\$(2)	\$24,887	\$97,832	\$71,935	\$34,114

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
12/14/2022

Summary Schedule

Department	20432 Public Admin	20450 Code Compl/Abate	20455 Coord Council	20460 Co Clerk Recorder	20470 Off Emer Svcs	20490 Planning	20510 GIS	20550 Env Health	20560 Health Dept	20563 Health State Fees
1 Building Depreciation	\$0	\$0	\$0	\$996	\$0	\$8,693	\$1,856	\$20,653	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	216	874	0	1,684	0	2,016	652	3,664	0	11
4 20035 Human Resources	485	2,202	0	3,835	0	4,404	1,445	8,483	0	0
5 20020 General Services	19	220	0	142	0	51	17	401	0	(7)
6 20080 County Counsel	37	24,366	0	2,500	8,122	35,038	42	2,100	4,714	0
7 20040 Auditor	930	1,624	13	5,945	0	4,042	2,091	6,840	230	585
8 20050 Treasurer/Tax Collector	20	119	0	105	0	88	53	215	6	64
9 20120 Facility Services	0	0	0	11,236	0	18,695	3,959	31,703	0	0
10 20220 Information Technology	0	0	0	76,476	319	13,068	27,226	16,508	0	0
11 20469 Records Managment	0	0	0	1,045	0	0	0	8,479	0	0
12 Property Insurance	0	0	0	302	0	1,254	268	2,909	0	0
13 Annex Interest	0	0	0	0	0	0	0	11,797	0	0
Total Current Allocations	1,708	29,405	13	104,268	8,442	87,350	37,609	113,753	4,950	653
Less: Prior Year Allocations	1,351	26,166	56	107,237	10,657	69,974	37,383	117,123	1,999	602
Carry-Forward	356	3,239	(44)	(2,969)	(2,215)	17,376	226	(3,370)	2,951	51
Proposed Costs	\$2,064	\$32,644	\$(31)	\$101,298	\$6,227	\$104,725	\$37,836	\$110,383	\$7,900	\$705

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
12/14/2022

Summary Schedule

Department	20639 Court/Wards	20640 Veterans Svcs	20670 County Library	20675 County Literacy	20678 Sierra Co Literacy	20680 Farm Advisor	20702 Solid Waste	20705 SW Bottle Grant	20756 County Parks	20780 Museum
1 Building Depreciation	\$5,668	\$0	\$18,703	\$0	\$0	\$4,100	\$0	\$0	\$0	\$2,579
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	987	2,471	758	0	496	0	20	580	712
4 20035 Human Resources	0	2,319	5,508	1,548	0	1,099	0	0	1,120	1,425
5 20020 General Services	0	151	320	84	0	74	0	(12)	23	(57)
6 20080 County Counsel	0	0	9,532	0	0	226	11,192	0	0	1,095
7 20040 Auditor	0	2,318	7,270	1,957	0	1,373	0	65	2,638	1,701
8 20050 Treasurer/Tax Collector	0	127	392	61	0	93	0	2	265	66
9 20120 Facility Services	0	0	76,975	0	0	3,584	0	0	160,093	26,888
10 20220 Information Technology	0	4,500	11,591	319	0	7,979	1,278	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	500	0	3,414	0	0	734	0	0	262	631
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	6,169	10,402	136,177	4,726	0	19,757	12,470	75	164,980	35,039
Less: Prior Year Allocations	6,571	16,051	161,211	3,268	32	32,522	11,548	163	122,882	22,058
Carry-Forward	(403)	(5,649)	(25,035)	1,459	(32)	(12,765)	922	(88)	42,098	12,981
Proposed Costs	\$5,766	\$4,752	\$111,142	\$6,185	\$(32)	\$6,992	\$13,392	\$(14)	\$207,078	\$48,020

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
12/14/2022

Summary Schedule

Department	20790 Chester Mem Hall	20800 Greenville Townhall	20810 Portola Mem Hall	20820 Quincy Mem Hall	20840 Almanor Rec Ctr	20980 Prov for Conting	20029 Capital Repl	70301 Distr Atty	70302 DA/OCJP ADA	70303 DA Spousal Abuse
1 Building Depreciation	\$1,401	\$289	\$11,333	\$5,344	\$0	\$0	\$0	\$2,585	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	36	38	140	59	25	0	0	5,604	0	0
4 20035 Human Resources	0	1	4	0	0	0	0	10,384	0	0
5 20020 General Services	(22)	(23)	(85)	(36)	(15)	0	0	(179)	(0)	0
6 20080 County Counsel	0	0	0	0	0	0	0	3,493	0	0
7 20040 Auditor	854	732	999	469	403	0	6	9,506	6	0
8 20050 Treasurer/Tax Collector	173	72	82	65	65	0	0	185	0	0
9 20120 Facility Services	3,196	2,213	10,305	7,601	4,489	0	0	27,419	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	14,093	3,194	0
11 20469 Records Managment	0	0	0	0	0	0	0	4,408	0	0
12 Property Insurance	525	507	2,118	716	0	0	0	785	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	6,164	3,830	24,895	14,219	4,966	0	6	78,283	3,200	0
Less: Prior Year Allocations	20,191	3,476	28,305	18,660	9,938	0	24	93,889	32	0
Carry-Forward	(14,027)	354	(3,409)	(4,441)	(4,972)	0	(18)	(15,606)	3,168	0
Proposed Costs	\$(7,863)	\$4,183	\$21,486	\$9,778	\$(7)	\$0	\$(13)	\$62,677	\$6,367	\$0

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
12/14/2022

Summary Schedule

Department	70304 DA Auto & WC Fraud	70305 DA JAG Grant	70306 DA SRVP Grant	70307 DA/SLESF Ch 134	70311 DA Asset Forfeiture	70312 DA- Enviro Settlement	20028 Homicide Trials	20446 Bldg Dev/Impact	20447 Abandoned Veh Abate	20830 Senior Services
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$706
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	0	0	1,874	0	0	0	0	56	4,376
4 20035 Human Resources	0	0	0	3,506	0	0	0	0	0	9,393
5 20020 General Services	0	0	0	(13)	(0)	0	0	0	(34)	532
6 20080 County Counsel	0	0	0	25	0	0	0	0	42	23
7 20040 Auditor	0	0	0	3,530	13	6	0	6	583	11,965
8 20050 Treasurer/Tax Collector	0	0	0	158	1	0	0	0	86	1,046
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	1,037
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	3,314
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	98
13 Annex Interest	0	0	0	0	0	0	0	0	0	405
Total Current Allocations	0	0	0	9,080	14	6	0	6	732	32,895
Less: Prior Year Allocations	0	0	0	5,024	129	49	31	16	341	38,037
Carry-Forward	0	0	0	4,056	(115)	(44)	(31)	(10)	391	(5,142)
Proposed Costs	\$0	\$0	\$0	\$13,136	\$(101)	\$(38)	\$(31)	\$(5)	\$1,124	\$27,753

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
12/14/2022

Summary Schedule

Department	20710 Super	20720 Super	20730 Super	20740 Super	20750 Super	70329 SO -	70330 Sheriff	70370 Baliff	70375	70380 Jails
	Rec Fds Dist 1	Rec Fds Dist 2	Rec Fds Dist 3	Rec Fds Dist 4	Rec Fds Dist 5	Buffer			Communicati ons	
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$15,681	\$0	\$0	\$64,613
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	0	0	0	0	163	26,616	0	60	11,617
4 20035 Human Resources	0	0	0	0	0	0	55,295	0	0	22,862
5 20020 General Services	0	0	0	0	0	(99)	715	0	(37)	447
6 20080 County Counsel	0	0	0	0	0	0	46,189	0	0	30,204
7 20040 Auditor	6	6	6	4	6	871	39,145	0	313	20,176
8 20050 Treasurer/Tax Collector	0	0	0	0	0	101	835	0	37	851
9 20120 Facility Services	0	0	0	0	0	0	48,688	0	0	79,434
10 20220 Information Technology	0	0	0	0	0	0	19,224	0	0	6,488
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	2,346	0	0	9,338
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	6	6	6	4	6	1,035	254,734	0	374	246,030
Less: Prior Year Allocations	39	8	9	8	9	573	248,359	24	191	239,796
Carry-Forward	(33)	(2)	(4)	(4)	(4)	463	6,374	(24)	183	6,234
Proposed Costs	\$(28)	\$3	\$2	\$0	\$2	\$1,498	\$261,108	\$(24)	\$556	\$252,264

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
12/14/2022

Summary Schedule

Department	70387 Court Security	70388 Jail - SB 678	20521 Road Dept	20522 Road Conting	20500 Fish & Game	22341 Child Abuse Prev	20190 County Fair	20026 Gen'l Fd Title III	20027 Gen'l Fd Title III	70590 Social Services
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$4,932	\$0	\$0	\$71,634
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	1,898	7	39,392	0	8	66	1,493	0	0	31,399
4 20035 Human Resources	3,848	0	66,854	0	1	0	2,527	0	0	47,410
5 20020 General Services	(27)	(4)	(2,559)	0	(5)	(40)	(158)	0	0	(3,710)
6 20080 County Counsel	0	0	19,899	0	0	50	4,032	0	0	90,792
7 20040 Auditor	4,031	29	75,140	0	1,078	878	4,306	0	27	58,259
8 20050 Treasurer/Tax Collector	11	0	3,349	0	180	69	297	0	0	2,063
9 20120 Facility Services	0	0	272	0	0	0	4,464	0	0	106,750
10 20220 Information Technology	0	0	(6,831)	0	1,086	0	6,711	0	0	17,555
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	884	0	0	9,966
13 Annex Interest	0	0	0	0	0	0	0	0	0	41,092
Total Current Allocations	9,759	31	195,517	0	2,347	1,023	29,488	0	27	473,210
Less: Prior Year Allocations	7,884	284	149,691	0	957	1,126	34,370	58	69	403,626
Carry-Forward	1,876	(253)	45,825	0	1,391	(103)	(4,882)	(58)	(42)	69,583
Proposed Costs	\$11,635	\$(221)	\$241,342	\$0	\$3,738	\$920	\$24,605	\$(58)	\$(15)	\$542,793

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
12/14/2022

Summary Schedule

Department	70591 Public Authority	70594 Social Svc Asst	70593 SS- Realignment	70569 Mental Health - AB109	70570 Mental Health	70571 Mental Health MSHA	70573 MSHA PEI	70576 MSHA EHR Tech	70579 MSHA- Wrkfrc Ed Train	70575 SAMSHA MH
1 Building Depreciation	\$0	\$0	\$0	\$0	\$34,663	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	1	34	0	34	17,897	8,796	400	(2)	34	1,370
4 20035 Human Resources	0	0	0	14	32,786	15,587	0	0	0	2,929
5 20020 General Services	(1)	(21)	(0)	(21)	(936)	(299)	(244)	1	(21)	31
6 20080 County Counsel	0	0	0	0	40,230	4,193	0	0	0	0
7 20040 Auditor	30	66	130	183	33,109	20,776	813	2	100	4,316
8 20050 Treasurer/Tax Collector	0	0	0	10	652	736	10	0	2	14
9 20120 Facility Services	0	0	0	0	58,363	0	0	0	0	0
10 20220 Information Technology	9,582	0	0	0	3,382	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	4,907	0	0	0	0	0
13 Annex Interest	0	0	0	0	19,766	0	0	0	0	0
Total Current Allocations	9,612	79	130	219	244,819	49,789	978	1	115	8,659
Less: Prior Year Allocations	484	11,903	144	276	220,353	28,462	1,239	60	397	4,325
Carry-Forward	9,128	(11,823)	(14)	(56)	24,466	21,327	(260)	(59)	(282)	4,334
Proposed Costs	\$18,741	\$(11,744)	\$116	\$163	\$269,285	\$71,116	\$718	\$(59)	\$(167)	\$12,992

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
12/14/2022

Summary Schedule

Department	70577 Cal Works MH	70574 Sierra House Bd & Care	70578 Wrap Around Prg	70559 Fed Aid Title III (Hlth)	70560 Health Dept	20621 EMS	70561 Hlth CDC Base	70566 Hlth HPP	70567 Hlth H1N1	70568 Hlth PHER
1 Building Depreciation	\$0	\$1,782	\$0	\$0	\$81,906	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	(1)	29	1	746	18,499	68	430	427	0	0
4 20035 Human Resources	0	0	0	826	37,205	0	865	770	0	0
5 20020 General Services	1	(18)	(1)	(197)	711	(42)	(32)	(50)	0	0
6 20080 County Counsel	0	0	0	0	14,986	0	0	0	0	0
7 20040 Auditor	26	398	30	2,809	34,808	215	2,476	2,426	0	0
8 20050 Treasurer/Tax Collector	0	60	0	136	1,451	4	57	47	0	0
9 20120 Facility Services	0	8,606	0	0	123,196	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	50,841	0	10,860	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	483	0	0	11,376	0	0	0	0	0
13 Annex Interest	0	0	0	0	46,143	0	0	0	0	0
Total Current Allocations	26	11,339	31	4,320	421,123	246	14,655	3,621	0	0
Less: Prior Year Allocations	112	13,449	469	3,334	399,742	261	3,022	2,870	0	1,072
Carry-Forward	(86)	(2,110)	(438)	985	21,380	(15)	11,633	751	0	(1,072)
Proposed Costs	\$(61)	\$9,229	\$(408)	\$5,305	\$442,503	\$231	\$26,288	\$4,372	\$0	\$(1,072)

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
12/14/2022

Summary Schedule

Department	20565 Hlth VRIP H&S 10605.3	70580 Alcohol & Drug	70582 Drink/Drive Program	70630 Drug Court (A&D)	70587 A&D Prop 36	20342 Civil Operations	70391 Asset Forfeit Edu	70331 AB443	70338 SCAAP-SO	70339 PSIC Grant
1 Building Depreciation	\$0	\$7,181	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	2	1,259	0	435	0	2	(0)	616	(0)	(0)
4 20035 Human Resources	0	2,143	0	2	0	0	0	4	0	0
5 20020 General Services	(1)	(109)	0	(265)	(0)	(1)	0	(376)	0	0
6 20080 County Counsel	0	283	0	0	0	0	0	0	0	0
7 20040 Auditor	588	3,590	1	1,207	6	129	7	2,744	6	6
8 20050 Treasurer/Tax Collector	90	41	0	48	0	3	0	249	0	0
9 20120 Facility Services	0	10,540	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	6,641	0	0	0	0	0	5,430	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	999	0	0	0	0	0	0	0	0
13 Annex Interest	0	4,119	0	0	0	0	0	0	0	0
Total Current Allocations	679	36,689	1	1,427	6	133	7	8,666	6	6
Less: Prior Year Allocations	209	35,304	0	752	29	345	50	4,304	29	24
Carry-Forward	471	1,385	0	675	(23)	(212)	(43)	4,362	(24)	(19)
Proposed Costs	\$1,150	\$38,074	\$1	\$2,102	\$(17)	\$(79)	\$(36)	\$13,028	\$(18)	\$(13)

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
12/14/2022

Summary Schedule

Department	70340 Every 15 Min	70343 CALMNET SO	70344 Homeland Sec-SO	70345 Homeland Sec-OES	70348 DCE/SP	70350 Boat Safety & Enf	70356 SLESF Sheriff	70357 SLESF Portola	70359 SLESF Jail	70362 Sher CCP AB109
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	43	45	1	155	253	0	13	9	2,225
4 20035 Human Resources	0	0	0	0	0	21	0	0	0	4,624
5 20020 General Services	(0)	(26)	(27)	(1)	(95)	(155)	(0)	(8)	(5)	149
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	6	372	158	9	333	1,334	21	132	48	4,934
8 20050 Treasurer/Tax Collector	0	50	13	0	7	78	0	17	2	296
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	6	439	188	9	401	1,531	21	154	53	12,227
Less: Prior Year Allocations	58	367	0	368	206	1,979	38	468	37	11,668
Carry-Forward	(52)	71	0	(359)	195	(448)	(16)	(313)	17	560
Proposed Costs	\$(46)	\$510	\$188	\$(349)	\$596	\$1,084	\$5	\$(159)	\$70	\$12,787

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
12/14/2022

Summary Schedule

Department	70384 OHV Grant	70386 ABC Grant	22911 Inmate Welfare	20343 Narcotics	20770 Prop 40 St Rec	20772 Prop 40 Delleker	20774 Prop 40 Almanor	20779 Prop 40 Taylorsville	70280 Child Support	20237 DNA Penalty (Prop 69)
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	100	12	88	5	0	0	0	0	3,155	0
4 20035 Human Resources	0	0	0	0	0	0	0	0	7,080	0
5 20020 General Services	(61)	(7)	(54)	(3)	0	0	0	0	336	(0)
6 20080 County Counsel	0	0	0	0	0	0	0	0	2,812	0
7 20040 Auditor	467	34	1,951	77	0	0	0	0	5,532	29
8 20050 Treasurer/Tax Collector	33	2	283	11	0	0	0	0	200	2
9 20120 Facility Services	0	0	0	0	0	0	0	0	8,776	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	539	41	2,269	90	0	0	0	0	27,890	31
Less: Prior Year Allocations	793	105	2,916	312	13	3	3	40	22,194	79
Carry-Forward	(254)	(65)	(647)	(222)	(13)	(3)	(3)	(40)	5,696	(48)
Proposed Costs	\$284	\$(24)	\$1,622	\$(132)	\$(13)	\$(3)	\$(3)	\$(40)	\$33,586	\$(18)

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
12/14/2022

Summary Schedule

Department	20403 Prob OTRAP	20407 Prob Court Drug Grant	20401 Prob Evid Based Supr	20402 Prob JJCPA SLESF	20415 Prob Juvenile Just	20014 Lake Davis Settlement	40044 Tobacco Settlement	20018 Taylorsville Sch Preser	20704 PW CA Used Oil	20488 VRIP- Vital Stats
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	0	0	6	107	0	4	0	10	6
4 20035 Human Resources	0	0	0	0	0	0	0	0	0	0
5 20020 General Services	0	0	0	(4)	(65)	0	(3)	0	(6)	(4)
6 20080 County Counsel	0	0	0	0	121	0	914	0	0	0
7 20040 Auditor	0	0	0	56	1,431	0	24	11	40	329
8 20050 Treasurer/Tax Collector	0	0	0	1	205	0	0	0	1	2
9 20120 Facility Services	0	0	0	0	408	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	0	59	2,207	0	939	11	45	334
Less: Prior Year Allocations	20	289	19	104	6,109	4	1,188	25	173	350
Carry-Forward	(20)	(289)	(19)	(45)	(3,901)	(4)	(249)	(13)	(128)	(16)
Proposed Costs	\$(20)	\$(289)	\$(19)	\$14	\$(1,694)	\$(4)	\$691	\$(2)	\$(84)	\$317

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
12/14/2022

Summary Schedule

Department	20489 SS Truncation Prog	22281 Recorders Micro	22411 Recorders Modern	20424 Animal Control	20413 Domestic Viol Assist	20559 HAVA Elections	20055 PCCDC CDBG Grant	20057 PCCDC PILT	20900 Criminal Lab Penalty	20272 QLG Litigation
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	20	0	132	3	1	0	0	0	(0)	0
4 20035 Human Resources	2	0	54	0	0	0	0	0	0	0
5 20020 General Services	(12)	(0)	(66)	(2)	(0)	(0)	0	0	0	0
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	323	409	1,382	231	106	44	6	0	28	0
8 20050 Treasurer/Tax Collector	0	0	0	31	0	5	0	0	0	0
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	1,916	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	334	410	1,502	263	106	1,966	6	0	28	0
Less: Prior Year Allocations	30	408	3,953	601	350	38	236	1	30	15
Carry-Forward	304	1	(2,451)	(338)	(244)	1,928	(231)	(1)	(1)	(15)
Proposed Costs	\$637	\$411	\$(948)	\$(75)	\$(137)	\$3,894	\$(225)	\$(1)	\$27	\$(15)

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
12/14/2022

Summary Schedule

Department	20293 Crim Justice Const	20136 Cthse Annex / HHS	20137 Courthouse Remodel	20139 Cap Proj Animal Shltr	20140 Capital Improvement s	20141 Capital Imp Jail	20579 SW Plant / Oper	20891 Airports	20892 Airport Cap Imp	20480 Senior Trans
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	29	0	0	0	2,249	0	484	1,696	(1)	1,599
4 20035 Human Resources	0	0	0	0	0	0	0	2,029	0	3,205
5 20020 General Services	(17)	0	0	0	(1,372)	0	(295)	(358)	0	79
6 20080 County Counsel	0	0	0	0	0	0	0	15,540	0	0
7 20040 Auditor	198	0	0	0	4,011	6	1,417	5,421	174	5,180
8 20050 Treasurer/Tax Collector	12	0	0	0	0	0	61	365	22	128
9 20120 Facility Services	0	0	0	0	0	0	0	3,332	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	319
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	221	0	0	0	4,887	6	1,667	28,025	196	10,511
Less: Prior Year Allocations	418	47	17	7	2,939	1,719	1,918	25,281	140	8,097
Carry-Forward	(197)	(47)	(17)	(7)	1,948	(1,713)	(252)	2,744	57	2,414
Proposed Costs	\$24	\$(47)	\$(17)	\$(7)	\$6,836	\$(1,708)	\$1,415	\$30,769	\$253	\$12,924

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
12/14/2022

Summary Schedule

Department	20481 PC Transit Authority	22122 Unempl Reserve	40040 Insurance IGS	40025 Workers Comp IGS	40059 OPEB ISF Fund	40169 Dental Self-Funded	26010 Air Pollution	26020 Crescent Mills Light	26040 Quincy Light	26080 Beckwrth CSA
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	1,411	272	0	3,012	2,537	0	0	0	0	0
4 20035 Human Resources	0	0	0	0	0	0	0	0	0	4
5 20020 General Services	(861)	(166)	0	(1,837)	(1,548)	0	0	0	0	0
6 20080 County Counsel	0	0	0	0	0	0	0	843	438	786
7 20040 Auditor	2,600	532	0	5,432	4,531	0	20	65	81	724
8 20050 Treasurer/Tax Collector	12	4	0	5	0	0	1	0	3	39
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	3,162	643	0	6,612	5,520	0	21	909	522	1,553
Less: Prior Year Allocations	1,650	336	32	5,014	1,411	16	51	284	304	1,271
Carry-Forward	1,512	306	(32)	1,597	4,109	(16)	(31)	624	217	282
Proposed Costs	\$4,674	\$949	\$(32)	\$8,209	\$9,629	\$(16)	\$(10)	\$1,533	\$739	\$1,835

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
12/14/2022

Summary Schedule

Department	26100 PC Flood Control	26103 Flood Control	26180 CSA #1 Ambulance	26013 Monterey Forum	26012 PC Water Issues	26201 Walker Ranch CSD	26460 Grizzly Ranch CSD	26850 Chester Cemetery	26860 Crescent Mills Cemetery	26870 Cromberg Cemetery
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	0	0	0	0	0	0	0	0	0
4 20035 Human Resources	0	0	0	0	0	0	0	96	0	0
5 20020 General Services	0	0	0	0	0	0	0	0	0	0
6 20080 County Counsel	9,003	0	0	0	0	4,433	0	84	0	0
7 20040 Auditor	246	11	69	6	0	1,013	34	1,461	6	55
8 20050 Treasurer/Tax Collector	18	0	3	0	0	163	3	144	0	1
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	319	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	9,268	11	392	6	0	5,609	37	1,785	6	56
Less: Prior Year Allocations	9,980	402	134	40	15	6,510	174	2,168	15	98
Carry-Forward	(712)	(391)	258	(35)	(15)	(902)	(137)	(383)	(9)	(41)
Proposed Costs	\$8,555	\$(380)	\$650	\$(29)	\$(15)	\$4,707	\$(100)	\$1,402	\$(3)	\$15

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
12/14/2022

Summary Schedule

Department	26880 Greenville Cemetery	26890 Meadow Valley Cemetery	26900 Mohawk Valley Cemetery	26910 Portola Cemetery	26920 Quincy La Porte Cemetery	26930 Taylorsville Cemetery	26520 Prattville Almanor Fire	26530 Beckwourth Fire	26540 Chester Fire	26550 Crescent Mills Fire
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	0	0	0	0	0	0	0	0	0
4 20035 Human Resources	21	20	0	2	245	11	0	398	0	47
5 20020 General Services	0	0	0	0	0	0	0	0	0	0
6 20080 County Counsel	0	0	612	0	0	0	0	0	0	0
7 20040 Auditor	411	492	192	1,080	1,825	435	615	3,804	0	734
8 20050 Treasurer/Tax Collector	38	52	21	162	220	45	101	503	0	86
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	471	565	825	1,243	2,291	491	716	4,704	0	867
Less: Prior Year Allocations	1,034	1,009	640	1,875	3,921	794	1,359	6,123	24	1,755
Carry-Forward	(563)	(445)	185	(632)	(1,631)	(303)	(644)	(1,418)	(24)	(888)
Proposed Costs	\$(93)	\$120	\$1,010	\$611	\$660	\$188	\$72	\$3,286	\$(24)	\$(21)

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
12/14/2022

Summary Schedule

Department	26570 Graeagle Fire	26580 Hamilton Branch Fire	26590 La Porte Fire	26600 Meadow Valley Fire	26610 Peninsula Fire	26620 Quincy Fire	26630 Sierra Valley Fire	26650 Eastern Plumas Rural Fire	22191 Local Transp Plan	22193 PP&M
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	0	0	0	0	0	0	0	477	89
4 20035 Human Resources	295	0	0	7	1,294	336	0	53	0	0
5 20020 General Services	0	0	0	0	0	0	0	0	(291)	(54)
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	3,542	1,280	125	911	5,171	4,827	813	2,346	1,030	183
8 20050 Treasurer/Tax Collector	440	219	6	147	555	760	141	353	12	1
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	1,397	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	4,278	1,499	131	1,065	7,021	5,923	955	2,752	2,625	219
Less: Prior Year Allocations	5,326	2,631	535	3,306	14,960	8,354	1,530	6,445	2,776	202
Carry-Forward	(1,048)	(1,132)	(404)	(2,241)	(7,939)	(2,431)	(575)	(3,693)	(151)	17
Proposed Costs	\$3,230	\$366	\$(273)	\$(1,176)	\$(919)	\$3,491	\$380	\$(941)	\$2,473	\$236

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
12/14/2022

Summary Schedule

Department	22430 Transit Assistance	26690 Local Transp Dist	26691 LTF 1/4%	26700 Eastern Plumas Hospital	26710 Indian Valley Hlth Care Dist	26720 Plumas Hospital	26730 Seneca Hospital	26430 West Almanor CSD	26780 F/R Canyon CSD	26760 C Road Taxes
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	0	0	0	0	0	0	0	0	0
4 20035 Human Resources	0	1	0	0	0	0	0	376	0	0
5 20020 General Services	0	0	0	0	0	0	0	0	0	0
6 20080 County Counsel	0	680	0	0	0	0	0	0	0	0
7 20040 Auditor	38	204	50	67	103	98	67	2,661	27	34
8 20050 Treasurer/Tax Collector	0	5	0	3	5	3	3	390	3	3
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	38	891	50	70	109	101	70	3,426	30	37
Less: Prior Year Allocations	94	1,922	244	129	228	176	130	5,251	70	75
Carry-Forward	(56)	(1,032)	(194)	(59)	(119)	(75)	(60)	(1,825)	(40)	(38)
Proposed Costs	\$(17)	\$(141)	\$(144)	\$11	\$(10)	\$26	\$9	\$1,602	\$(10)	\$(1)

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
12/14/2022

Summary Schedule

Department	26765 Whitehawk CSD	26790 Gold Mnt CSD	26750 Chester PU Zone A	26770 Quincy Comm Svcs	27000 Long Valley CSD	26990 Graeagle CSD	26800 Central Park Rec	26810 Ind Vill CSD	26940 Chester Public Utility	26950 Clio Public Utility
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	0	0	0	0	0	0	0	0	0
4 20035 Human Resources	0	0	0	0	0	4	727	0	0	0
5 20020 General Services	0	0	0	0	0	0	0	0	0	0
6 20080 County Counsel	0	0	0	0	0	0	16	0	0	0
7 20040 Auditor	28	33	64	64	393	533	3,071	71	69	69
8 20050 Treasurer/Tax Collector	3	3	3	3	61	74	383	3	3	3
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	31	36	67	67	453	611	4,197	74	73	73
Less: Prior Year Allocations	70	74	122	122	1,376	445	7,026	134	129	129
Carry-Forward	(38)	(38)	(55)	(55)	(923)	166	(2,829)	(60)	(56)	(56)
Proposed Costs	\$(7)	\$(2)	\$12	\$12	\$(469)	\$778	\$1,367	\$14	\$16	\$16

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
12/14/2022

Summary Schedule

Department	26960 Johnsville Public Utility	26970 East Quincy Svcs	26980 Grizzly Lake Resort Imp	26510 Feather River Res Cons Dist	26500 S Vly Ground Water	27001 Almnr RPD	27002 Almanor Pool	27050 E Plumas Prk & Rec	27090 IND Vly Rec & Park	27093 Ind Vill Rec & Park District Pool
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	0	0	0	0	0	0	0	0	0
4 20035 Human Resources	1	0	0	0	4	16	0	0	14	0
5 20020 General Services	0	0	0	0	0	0	0	0	0	0
6 20080 County Counsel	0	0	0	0	1,570	0	0	107	0	0
7 20040 Auditor	791	69	64	4	838	1,320	6	6	835	23
8 20050 Treasurer/Tax Collector	87	3	3	0	114	185	0	0	97	4
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	879	73	67	4	2,525	1,521	6	112	946	27
Less: Prior Year Allocations	1,276	129	122	50	2,772	3,165	9	161	2,269	150
Carry-Forward	(397)	(56)	(55)	(45)	(247)	(1,645)	(4)	(49)	(1,323)	(123)
Proposed Costs	\$482	\$16	\$12	\$(41)	\$2,278	\$(124)	\$2	\$63	\$(376)	\$(97)

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
12/14/2022

Summary Schedule

Department	26921 Quincy Cemetery Endow	26922 Clsd Quincy Cem Endow	26851 Chester Cemetery Endow	28080 Meadow Valley Cem Endow	28050 Cromb Cem Endow	28060 Portola Cem Endow Prin	28070 Portola Cem Endow	22110 Greenhorn Creek CSD	3XXX Schools	5XXX All Trusts
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	0	0	0	0	0	0	0	0	0
4 20035 Human Resources	0	0	0	0	0	0	0	0	0	0
5 20020 General Services	0	0	0	0	0	0	0	0	0	0
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	23	0	24	13	7	18	6	79	61,052	13,717
8 20050 Treasurer/Tax Collector	0	0	0	0	0	0	0	3	11,431	3,317
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	23	0	24	13	7	18	6	83	72,483	17,035
Less: Prior Year Allocations	28	15	42	40	23	63	20	77	24,717	87,652
Carry-Forward	(5)	(15)	(17)	(27)	(16)	(45)	(14)	6	47,766	(70,617)
Proposed Costs	\$17	\$(15)	\$7	\$(15)	\$(9)	\$(26)	\$(9)	\$89	\$120,249	\$(53,583)

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
12/14/2022

Summary Schedule

Department	70276 P.C. Trial Court	20301 Law Library	70558 Public Health - MAA Admin	70562 Child Family Comm	70563 1st 5 Sch Readiness	70565 1st 5 Cares	70451 LAFCO	8XXX All Bond Funds	All Other
1 Building Depreciation	\$8,413	\$866	\$0	\$0	\$0	\$0	\$0	\$0	\$1,540
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0
3 20030 CAO	11	0	0	1,559	0	0	0	0	0
4 20035 Human Resources	0	0	0	1,728	0	0	0	0	0
5 20020 General Services	(7)	(0)	0	(386)	0	0	0	0	0
6 20080 County Counsel	0	2,812	0	83	0	0	0	0	3,439
7 20040 Auditor	122	39	0	2,758	6	0	329	54	15,494
8 20050 Treasurer/Tax Collector	15	1	0	62	0	0	53	9	2,760
9 20120 Facility Services	90,935	9,104	0	0	0	0	0	0	367,200
10 20220 Information Technology	0	0	0	0	0	0	0	0	0
11 20469 Records Managment	17	0	0	0	0	0	0	0	0
12 Property Insurance	2,884	263	0	0	0	0	0	0	522
13 Annex Interest	0	0	0	0	0	0	0	0	0
Total Current Allocations	102,391	13,086	0	5,804	6	0	382	62	390,955
Less: Prior Year Allocations	126,509	15,187	12	4,179	12	21	1,108	174	309,900
Carry-Forward	(24,118)	(2,102)	(12)	1,625	(6)	(21)	(726)	(112)	81,055
Proposed Costs	\$78,272	\$10,984	\$(12)	\$7,429	\$(1)	\$(21)	\$(343)	\$(50)	\$472,009

Plumas County
2 CFR Part 200 Cost Allocation Plan

FY21 for use in FY23
 12/14/2022

Summary Schedule

Department	Total
1 Building Depreciation	\$486,809
2 Equipment Depreciation	0
3 20030 CAO	240,953
4 20035 Human Resources	432,880
5 20020 General Services	(10,481)
6 20080 County Counsel	572,960
7 20040 Auditor	626,770
8 20050 Treasurer/Tax Collector	42,368
9 20120 Facility Services	1,465,398
10 20220 Information Technology	659,706
11 20469 Records Managment	73,198
12 Property Insurance	75,623
13 Annex Interest	141,759
Total Current Allocations	<u>4,807,942</u>
Less: Prior Year Allocations	<u>4,602,057</u>
Carry-Forward	<u>205,663</u>
Proposed Costs	<u><u>\$5,013,605</u></u>