



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Lassen
Susanville, California

Date: November 7, 2023
Filing Ref: LAS24

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 **2023-24**. 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 **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|-----------------------------|------------------------------|
| 1. Employee Fringe Benefits | 5. DPW – Buildings & Grounds |
| 2. Building Depreciation | 6. Information Services ISF |
| 3. Auditor-Controller | 7. Fleet Maintenance ISF |
| 4. County Counsel | |

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

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

SECTION III: CONDITIONS

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

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized

representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

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

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

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

F. SPECIAL REMARKS: There are no adjustments in the fiscal year 2023-24 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF LASSEN

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Nancy Cardenas

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

**Name
Auditor-Controller/
Treasurer-Tax Collector**

Title

11-08-2023

11-08-2023

Date

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

**Negotiated by Tatyana Boltovskaya
Telephone (916) 306-7775**

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Summary Schedule

Department	0011 Board of Supervisors	0012 Clerk of the Board	0062 Collections	0071 Treasurer	0073 Tax Collector	0081 Assessor	0222 Parks	0312 Data Proc - Prop Mgmt	0331 PW - Surveyor	0391 County Clerk
1 Building Depreciation	\$2,617	\$1,326	\$862	\$756	\$1,206	\$2,070	\$0	\$0	\$0	\$1,129
2 Equipment Depreciation	549	596	387	340	542	0	0	0	0	507
3 0101 Non Departmental	510	241	282	1,957	436	1,188	45	97	187	77
4 0281 Employee Benefits	33	32	12	8	16	60	0	0	7	3
5 0291 Insurance	42,090	778	877	601	2,462	47,559	140	0	602	36,027
6 0031 Administrative Services	19,433	12,164	1,119	7,902	1,732	4,715	309	384	744	1,030
7 0041 Personnel/Risk	1,799	432	684	450	882	3,289	0	0	360	180
8 0061 Auditor-Controller	2,683	949	1,915	2,662	4,834	4,990	3,081	217	1,103	878
9 0141 County Counsel	65,675	1,736	0	0	0	744	0	0	0	0
10 0221 DPW - Buildings & Grounds	16,183	7,341	12,880	7,829	8,494	57,424	0	0	0	3,666
11 0311 Data Processing	887	365	451	15,487	675	1,951	57	125	288	122
Total Current Allocations	152,458	25,958	19,467	37,991	21,278	123,989	3,632	823	3,291	43,619
Less: Prior Year Allocations	158,703	18,313	20,516	20,997	26,465	81,460	4,119	697	3,550	40,016
Carry-Forward	(6,245)	7,646	(1,049)	16,994	(5,187)	42,529	(487)	126	(259)	3,602
Proposed Costs	\$146,213	\$33,604	\$18,419	\$54,985	\$16,091	\$166,519	\$3,145	\$949	\$3,031	\$47,221

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Department	0392 Elections	0451 Grand Jury	0527 Animal Control	0601 Agriculture Comm	0602 Pred Anml Ctrl	0641 Recorder	0661 Emergency Services	0681 Planning	0682 Bldg Inspection	0921 Vet Svcs
1 Building Depreciation	\$2,507	\$0	\$8,360	\$0	\$0	\$2,242	\$0	\$5,873	\$2,984	\$0
2 Equipment Depreciation	1,127	0	0	0	0	1,007	0	0	0	0
3 0101 Non Departmental	579	14	361	737	137	246	450	1,671	993	212
4 0281 Employee Benefits	15	0	18	90	0	13	0	59	52	10
5 0291 Insurance	2,259	0	44,923	3,246	0	806	1,695	7,712	4,735	678
6 0031 Administrative Services	2,564	320	1,431	4,506	544	975	7,327	7,709	3,951	842
7 0041 Personnel/Risk	817	0	1,008	1,350	0	731	0	3,264	2,861	540
8 0061 Auditor-Controller	3,346	1,893	4,672	4,913	181	1,104	902	8,778	7,772	1,286
9 0141 County Counsel	1,488	198	0	0	0	0	149	26,885	0	0
10 0221 DPW - Buildings & Grounds	12,273	0	0	0	0	17,061	0	46,739	23,753	4,895
11 0311 Data Processing	851	18	593	1,123	177	410	581	2,572	1,645	342
Total Current Allocations	27,827	2,444	61,367	15,964	1,038	24,595	11,103	111,263	48,747	8,806
Less: Prior Year Allocations	32,606	5,880	64,709	18,336	752	28,365	7,431	91,510	65,034	11,011
Carry-Forward	(4,780)	(3,435)	(3,342)	(2,372)	286	(3,770)	3,673	19,753	(16,287)	(2,205)
Proposed Costs	\$23,047	\$(991)	\$58,025	\$13,593	\$1,325	\$20,825	\$14,776	\$131,016	\$32,459	\$6,600

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Department	1021 Coop Extension	1091 Health Human Ct Share	1111 Gen Share	9000 Non Deptl	104-0322 Information Systems	104-1071 Telephone	106-0552 Local Rev Fd 2011-DA &PD	107-0421 CCC Reimb	108-0433 DA Victim Witness	108-0438 DA - Child Advocacy Center
1 Building Depreciation	\$2,133	\$0	\$0	\$0	\$5,708	\$0	\$0	\$0	\$360	\$(586)
2 Equipment Depreciation	0	0	0	0	2,565	0	0	0	0	0
3 0101 Non Departmental	96	0	640	0	1,383	0	0	1,899	298	218
4 0281 Employee Benefits	7	0	0	0	26	0	0	0	20	11
5 0291 Insurance	2,981	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	381	0	2,541	0	6,528	0	1	8,332	1,314	877
7 0041 Personnel/Risk	360	0	0	0	1,439	0	0	0	1,107	585
8 0061 Auditor-Controller	1,715	16	580	254	4,568	414	1,129	14,419	1,456	1,283
9 0141 County Counsel	0	0	0	0	198	0	0	248	0	0
10 0221 DPW - Buildings & Grounds	16,978	0	0	0	23,742	0	0	0	5,939	4,028
11 0311 Data Processing	170	0	825	0	1,967	0	0	2,449	525	356
Total Current Allocations	24,820	16	4,587	254	48,126	414	1,130	27,348	11,018	6,772
Less: Prior Year Allocations	23,226	128	4,152	663	60,915	361	0	18,249	56,884	2,082
Carry-Forward	1,594	(112)	435	(409)	(12,789)	53	0	9,099	(45,866)	4,690
Proposed Costs	\$26,414	\$(95)	\$5,023	\$(155)	\$35,336	\$467	\$1,130	\$36,447	\$(34,848)	\$11,462

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Department	110-0651 Public Guardian	110-0721 HHS Admin	110-0731 Health	110-0732 Environment al Health	110-0751 Mental Health	110-0754 HSS Wraparound	110-0771 Alcohol	110-0801 Calif Child Svc	110-0941 HHS - Grants & Loans	111-0520 Boat Patrol
1 Building Depreciation	\$0	\$4,598	\$0	\$0	\$6,678	\$0	\$0	\$0	\$0	\$1,708
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	281	1,541	3,786	474	6,294	703	1,430	2	417	17
4 0281 Employee Benefits	13	117	435	29	252	33	45	0	10	9
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	1,116	15,833	17,807	1,883	26,314	2,877	5,678	7	1,665	69
7 0041 Personnel/Risk	720	3,491	7,953	1,601	12,955	1,799	2,447	0	540	504
8 0061 Auditor-Controller	1,746	11,279	27,846	3,624	26,988	3,040	7,038	38	5,848	922
9 0141 County Counsel	18,977	5,704	0	0	1,488	0	0	0	0	0
10 0221 DPW - Buildings & Grounds	0	63,714	0	0	67,006	0	0	0	0	0
11 0311 Data Processing	455	2,433	5,898	816	9,769	1,136	2,156	2	606	87
Total Current Allocations	23,309	108,710	63,724	8,428	157,744	9,587	18,794	49	9,086	3,317
Less: Prior Year Allocations	18,705	99,342	55,372	18,739	211,318	8,071	26,837	44	5,504	3,166
Carry-Forward	4,604	9,368	8,353	(10,310)	(53,574)	1,515	(8,043)	5	3,582	151
Proposed Costs	\$27,913	\$118,078	\$72,077	\$(1,882)	\$104,171	\$11,102	\$10,751	\$54	\$12,668	\$3,468

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Department	112-0941 C.D. Housing	115-0733 Tobacco Educ	118-1181 Fish & Game	119-1191 Capital Outlay	120-0852 Social Services	120-0853 Child Prot Svcs	120-0855 Community Services	120-0856 IHSS Public Auth	120-0881 Gen'l Relief	121-1211 Welfare Assistance
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	0	394	3	74	6,228	3,794	1,875	10	183	11,719
4 0281 Employee Benefits	0	26	0	0	170	59	138	7	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	0	1,565	13	292	25,954	15,149	7,445	41	726	46,521
7 0041 Personnel/Risk	0	1,403	0	0	9,357	6,478	7,557	360	0	0
8 0061 Auditor-Controller	5	2,473	177	82	21,515	24,589	7,722	317	1,041	9,458
9 0141 County Counsel	0	0	0	0	120,576	(430)	0	0	0	0
10 0221 DPW - Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
11 0311 Data Processing	0	688	4	95	9,224	5,719	3,383	59	236	15,109
Total Current Allocations	5	6,549	197	542	193,024	55,357	28,120	795	2,185	82,807
Less: Prior Year Allocations	0	7,887	123	1,191	88,121	113,118	31,813	232	3,252	80,025
Carry-Forward	0	(1,338)	75	(649)	104,903	(57,762)	(3,693)	563	(1,067)	2,782
Proposed Costs	\$5	\$5,211	\$272	\$(106)	\$297,927	\$(2,405)	\$24,427	\$1,357	\$1,117	\$85,588

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Department	122-1221 Road Fund	122-1222 Road Constr	123-1231 Cemetery	124-1241 Aviation	125-0442 Trial Court Fund	126-1261 Crim Just F Const	127-1271 Courthouse Const	128-3093 LTF Adm Planning	128-5701 Lassen Transit Service	129-0538 Sheriff Tobacco Grant
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	5,657	0	222	44	831	0	0	0	176	0
4 0281 Employee Benefits	211	0	127	3	46	0	0	0	11	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	25,719	125	879	175	3,300	0	0	0	2,179	0
7 0041 Personnel/Risk	11,573	0	468	144	2,519	0	0	0	590	0
8 0061 Auditor-Controller	52,529	1,677	3,549	936	2,781	34	32	2	1,026	55
9 0141 County Counsel	0	0	0	0	0	0	0	0	0	0
10 0221 DPW - Buildings & Grounds	35,201	0	0	0	0	0	0	0	0	0
11 0311 Data Processing	8,771	0	345	75	1,393	0	0	0	462	0
Total Current Allocations	139,661	1,801	5,590	1,377	10,870	34	32	2	4,444	55
Less: Prior Year Allocations	174,870	5,153	6,016	1,265	12,195	24	14	1,251	6,822	8,164
Carry-Forward	(35,209)	(3,352)	(426)	112	(1,325)	9	18	(1,248)	(2,379)	(8,109)
Proposed Costs	\$104,452	\$(1,551)	\$5,164	\$1,489	\$9,545	\$43	\$50	\$(1,246)	\$2,065	\$(8,054)

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Department	130-0371 Public Defender	130-0372 Public Defender Dept	130-0431 District Attorney	130-0437 Homicides	130-0521 Sheriff - Animal Control	130-0522 Sheriff	130-0523 Dispatch	130-0525 Jail	130-0526 Jail Physician	130-0528 Jail Hospital
1 Building Depreciation	\$0	\$20,308	\$21,989	\$0	\$0	\$15,526	\$4,658	\$165,589	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	534	1,028	1,724	0	92	7,815	914	6,387	2,261	50
4 0281 Employee Benefits	0	33	60	0	13	212	53	447	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	2,382	5,136	6,970	0	366	31,492	3,657	26,135	8,974	197
7 0041 Personnel/Risk	0	1,799	3,311	0	720	11,660	2,915	15,438	0	0
8 0061 Auditor-Controller	10,058	3,179	7,594	284	676	28,489	3,813	40,576	1,820	161
9 0141 County Counsel	0	3,919	248	0	0	16,071	0	0	0	0
10 0221 DPW - Buildings & Grounds	0	46,412	50,252	0	0	0	0	0	0	0
11 0311 Data Processing	688	1,555	2,645	0	211	11,565	1,551	10,206	2,915	64
Total Current Allocations	13,662	83,369	94,793	284	2,078	122,831	17,560	264,777	15,970	472
Less: Prior Year Allocations	10,303	76,014	49,960	65	3,291	112,812	19,478	254,906	11,962	2,927
Carry-Forward	3,360	7,354	44,832	219	(1,213)	10,019	(1,918)	9,871	4,008	(2,456)
Proposed Costs	\$17,022	\$90,723	\$139,625	\$503	\$865	\$132,850	\$15,642	\$274,648	\$19,977	\$(1,984)

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Department	130-0562 Sheriff Annex	130-9000 Non- Departmental	131-1311 COPS State	131-1312 Rural Crime Prev	132-0534 Inmate Welfare	133-0535 Inmate Welfare County	134-0536 Narcotics Asset	135-0352 Fleet Maintenance	136-0661 Emergency Services	137-0073 Tax Collector
1 Building Depreciation	\$90,940	\$0	\$0	\$0	\$0	\$12,212	\$0	\$11,903	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	63	0	248	0	34	220	0	864	151	33
4 0281 Employee Benefits	0	0	0	0	0	3	0	17	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	249	0	985	1	212	933	0	5,810	601	130
7 0041 Personnel/Risk	0	0	0	0	0	180	0	936	0	0
8 0061 Auditor-Controller	228	61	871	73	142	3,525	5	8,359	328	206
9 0141 County Counsel	0	0	0	0	0	0	0	0	0	0
10 0221 DPW - Buildings & Grounds	30,853	0	0	0	0	0	0	0	0	0
11 0311 Data Processing	81	0	320	0	43	307	0	1,234	195	42
Total Current Allocations	122,413	61	2,424	75	431	17,381	5	29,122	1,276	411
Less: Prior Year Allocations	0	267	1,248	170	2	17,159	10	28,148	103	329
Carry-Forward	0	(206)	1,175	(96)	428	223	(6)	974	1,173	82
Proposed Costs	\$122,413	\$(145)	\$3,599	\$(21)	\$859	\$17,604	\$(1)	\$30,096	\$2,449	\$494

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Department	138-0551 LRF 2011 - Local Comm Corr	138-0552 LRF 2011 - DA & PD	138-0553 LRF 2011 - Juv Justice Acct	138-0554 LRF 2011 - HHS Acct	140-0678 Property Tax System	140-6786 PTA Audit	140-6787 PTA Tax Collector	140-6788 Prop Tax Assessor	141-0685 Susanville Ranch	142-0023 Title III 2209- 10
1 Building Depreciation	\$23,803	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	856	0	0	0	0	0	84	11	164	0
4 0281 Employee Benefits	36	0	0	0	0	0	0	6	7	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	6,284	0	0	0	0	0	335	46	679	127
7 0041 Personnel/Risk	1,979	0	0	0	0	0	0	309	360	0
8 0061 Auditor-Controller	3,495	15	23	21	15	0	254	355	1,744	58
9 0141 County Counsel	0	0	0	0	0	0	0	0	0	0
10 0221 DPW - Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
11 0311 Data Processing	1,356	0	0	0	0	0	109	54	257	0
Total Current Allocations	37,809	15	23	21	15	0	782	782	3,211	185
Less: Prior Year Allocations	37,088	109	193	233	762	35	1,290	437	3,039	388
Carry-Forward	722	(94)	(170)	(212)	(747)	(35)	(508)	345	172	(203)
Proposed Costs	\$38,531	\$(79)	\$(146)	\$(191)	\$(731)	\$(35)	\$274	\$1,126	\$3,383	\$(18)

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Department	143-0553 Juvenile Justice Account	145-0561 Probation	145-0562 Juvenile Hall	145-0564 Juvenile Detention	145-0570 Physician Juv Hall	145-0571 Hospital Juv Hall	146-0641 Recorder	147-0641 Recorder	148-0641 Recorder	148-0642 Recorder Projects
1 Building Depreciation	\$0	\$25,589	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	221	3,113	0	0	0	0	3	72	2	0
4 0281 Employee Benefits	0	147	0	0	0	0	0	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	878	12,625	0	0	0	0	10	287	7	0
7 0041 Personnel/Risk	0	8,097	0	0	0	0	0	0	0	0
8 0061 Auditor-Controller	213	15,966	0	0	0	0	100	190	108	5
9 0141 County Counsel	0	2,927	0	0	0	0	0	0	0	0
10 0221 DPW - Buildings & Grounds	0	58,316	0	0	0	0	0	0	0	0
11 0311 Data Processing	285	5,047	0	0	0	0	3	93	2	0
Total Current Allocations	1,597	131,827	0	0	0	0	116	643	119	5
Less: Prior Year Allocations	0	133,709	103,076	8	354	0	257	42	706	20
Carry-Forward	0	(1,882)	(103,076)	(8)	(354)	0	(141)	601	(587)	(15)
Proposed Costs	\$1,597	\$129,945	\$(103,076)	\$(8)	\$(354)	\$0	\$(26)	\$1,244	\$(468)	\$(10)

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Department	149-0641 Recorder	150-1501 Cap Projects	151-1511 Capital Projects	153-1531 Construction - Jail Facility	154-1541 Construction - Crt House Sq	160-1601 CARES Funding	163-0554 HHS Account- PS Realignment	164-0752 MHS Act	165-0751 Mental Health	166-0851 Welfare Admin
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,347	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	7	35	0	0	0	11	0	3,676	53	0
4 0281 Employee Benefits	0	0	0	0	0	0	0	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	27	139	0	0	0	46	2	14,594	212	0
7 0041 Personnel/Risk	0	0	0	0	0	0	0	0	0	0
8 0061 Auditor-Controller	626	113	5	0	364	34	103	10,354	146	88
9 0141 County Counsel	0	0	0	0	0	0	0	0	0	0
10 0221 DPW - Buildings & Grounds	0	0	0	0	0	0	0	5,816	0	0
11 0311 Data Processing	9	45	0	0	0	15	1	4,740	69	0
Total Current Allocations	669	333	5	0	364	106	106	40,526	480	88
Less: Prior Year Allocations	159	136	89	36	2,137	3,073	0	35,413	319	209
Carry-Forward	510	197	(84)	(36)	(1,773)	(2,967)	0	5,113	161	(121)
Proposed Costs	\$1,179	\$529	\$(79)	\$(36)	\$(1,409)	\$(2,861)	\$106	\$45,639	\$641	\$(32)

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Department	167-0731 Public Health	169-1691 Tobacco Settlement	170-1701 Debt Service	173-0732 Environment al Health	174-1741 Geothermal	175-1751 Fair	180-1801 Self Insur Reserve	181-0042 Risk Mgmt	182-0541 Narcotics Task Force	182-0542 Calmnett
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$932	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	0	29	442	25	27	1,431	1	0	0	0
4 0281 Employee Benefits	0	0	0	0	0	26	0	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	0	117	1,755	100	105	7,394	6	0	0	1
7 0041 Personnel/Risk	0	0	0	0	0	1,439	0	0	0	0
8 0061 Auditor-Controller	67	51	309	20	210	22,763	150	5	11	27
9 0141 County Counsel	0	0	0	0	0	6,151	0	0	0	0
10 0221 DPW - Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
11 0311 Data Processing	0	38	570	33	34	2,028	2	0	0	0
Total Current Allocations	67	235	3,076	178	376	41,233	159	5	942	28
Less: Prior Year Allocations	570	225	2,880	0	468	33,824	2,032	18	885	322
Carry-Forward	(503)	10	196	0	(92)	7,409	(1,873)	(14)	57	(294)
Proposed Costs	\$(436)	\$245	\$3,271	\$178	\$285	\$48,642	\$(1,714)	\$(9)	\$999	\$(266)

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Department	182-0544 2015 JAG - Prevention & Education	183-1751 Fair	185-0540 CCF Equip Deprec	186-0537 Sheriff DNA Fund	368-0681 Planning	526-0441 Consolidated Courts	528-0432 Child Support Services	531-5310 County Childrens Fund	535-5952 HLVRA Facility Improvement	536-0950 Community Pool Construction
1 Building Depreciation	\$1,708	\$0	\$0	\$0	\$0	\$0	\$1,146	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	331	0	127	0	0	0	1,350	0	0	607
4 0281 Employee Benefits	16	0	0	0	0	0	46	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	1,314	0	1,260	0	0	0	6,180	1	0	2,421
7 0041 Personnel/Risk	900	0	0	0	0	0	2,519	0	0	0
8 0061 Auditor-Controller	1,136	1	1,022	11	1,096	0	6,466	35	12	5,849
9 0141 County Counsel	0	0	0	0	0	0	0	0	0	0
10 0221 DPW - Buildings & Grounds	0	0	0	0	0	0	34,757	0	0	0
11 0311 Data Processing	542	0	164	0	0	0	2,062	0	0	783
Total Current Allocations	5,947	1	2,574	11	1,096	0	54,527	37	12	9,660
Less: Prior Year Allocations	2,811	146	1,713	54	832	3,654	52,261	121	0	5,976
Carry-Forward	3,136	(144)	861	(43)	264	(3,654)	2,266	(84)	0	3,683
Proposed Costs	\$9,083	\$(143)	\$3,435	\$(32)	\$1,360	\$(3,654)	\$56,793	\$(47)	\$12	\$13,343

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Department	538-5381 Honey Lake	570-5701 Lassen Transit Service	571-5711 Local Transp Fund	572-5721 St Transit Asst Fund	573-5731 LCTC Prop 1B	574-5741 Lassen Co Transportatio n	575-5751 LCTC-State of Good Repair	585-0241 Solid Waste Fund	586-0241 Solid Waste Capital Improvement	588-0943 Westwood Business Park
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	140	1,471	443	237	46	863	64	1,404	19	0
4 0281 Employee Benefits	0	0	0	0	0	0	0	111	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	884	10,424	2,997	1,607	181	3,424	253	9,626	77	0
7 0041 Personnel/Risk	0	0	0	0	0	0	0	5,056	0	0
8 0061 Auditor-Controller	3,357	9,733	586	306	56	1,925	77	(29,680)	19	0
9 0141 County Counsel	0	0	0	0	0	0	0	198	0	0
10 0221 DPW - Buildings & Grounds	0	0	0	0	0	0	0	(44,482)	0	0
11 0311 Data Processing	180	3,233	973	522	59	1,112	82	3,732	25	0
Total Current Allocations	4,561	24,861	4,999	2,672	342	7,324	475	(54,034)	141	0
Less: Prior Year Allocations	3,488	17,073	11,859	2,780	6,795	6,978	0	19,491	32	0
Carry-Forward	1,073	7,788	(6,861)	(108)	(6,453)	346	0	(73,525)	108	0
Proposed Costs	\$5,634	\$32,648	\$(1,862)	\$2,564	\$(6,110)	\$7,670	\$475	\$(127,558)	\$249	\$0

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Department	9997 Schools	9998 Districts	All Other	Total
1 Building Depreciation	\$0	\$0	\$24,044	\$474,223
2 Equipment Depreciation	0	0	0	7,619
3 0101 Non Departmental	0	2,727	0	103,620
4 0281 Employee Benefits	0	0	0	3,463
5 0291 Insurance	0	0	0	200,171
6 0031 Administrative Services	0	27,243	0	510,908
7 0041 Personnel/Risk	0	0	0	152,214
8 0061 Auditor-Controller	38,431	109,631	245	621,125
9 0141 County Counsel	0	0	0	273,152
10 0221 DPW - Buildings & Grounds	0	0	493,186	1,110,257
11 0311 Data Processing	0	3,516	0	169,335
Total Current Allocations	38,431	143,117	517,475	3,626,088
Less: Prior Year Allocations	25,327	74,840	461,915	3,507,604
Carry-Forward	13,104	68,277	55,561	(7,431)
Proposed Costs	\$51,535	\$211,394	\$573,036	\$3,618,657