



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Lake  
Lakeport, California**

**Date:  
Filing Ref:**

**June 3, 2026  
LAK27**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2026-27**. 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.

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### SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

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The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2024-25**, and as estimated costs for fiscal year **2026-27** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2026**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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

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**SECTION III: CONDITIONS**

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**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 2026-27 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF LAKE**

**MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER**

**BY Original signed by**  
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**BY Original signed by**  
\_\_\_\_\_

**Jenavive Herrington**  
\_\_\_\_\_

**RENEE HSZIEH  
Bureau Chief, Local Govt Policy and  
Reporting  
Local Govt Programs and Services Division**

**Name  
Auditor-Controller/Clerk**  
\_\_\_\_\_

**Title**  
\_\_\_\_\_

**06-10-2026**  
\_\_\_\_\_

**06-10-2026**  
\_\_\_\_\_

**Date**

**Date**

cc: State and Federal Agencies  
Attachment: Summary Schedule

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

**Lake County, California  
2CFR Cost Allocation Plan - FY 25 Actuals**

**14337  
12/24/25**

**Summary Schedule**

Seq #	Department Name	1011 Board of Supervisors	1014 Clerk to BOS	1072 Cannabis Program	1120 Non Dept'l	1123 Assessor	1451 Reg of Voters	1672 Lakebed Management
1	Building Depreciation	\$2,625	\$3,104	\$0	\$0	\$7,352	\$2,487	\$0
2	Equipment Depreciation	0	0	0	0	723	2,862	0
3	1901 Insurance	64	13	0	0	204	64	0
4	1121 Auditor-Controller/County Clerk	11,554	5,886	13,920	22,262	16,029	16,354	2,455
5	1122 Treas - Tax Coll	466	121	81	12	804	1,511	148
6	1341 Human Resources	6,460	1,292	0	0	20,673	6,460	0
7	1671 Buildings & Grounds	15,698	17,886	0	0	43,129	21,838	0
8	1904 Information Technology	14,474	0	0	0	129,994	31,084	0
9	1231 County Counsel	0	0	1,141	0	0	0	0
10	1012 CAO	10,523	1,302	5,548	382	14,014	9,386	2,122
11	1124 Central Services	-2	93	0	0	4,888	13,570	1,730
<b>Total Current Allocations</b>		<b>\$61,862</b>	<b>\$29,696</b>	<b>\$20,691</b>	<b>\$22,656</b>	<b>\$237,809</b>	<b>\$105,616</b>	<b>\$6,455</b>
Less: Prior Year Allocations		48,937	25,372	29,284	10,214	171,343	117,667	5,965
Carry-Forward		12,925	4,324	-8,593	12,442	66,466	-12,051	490
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$74,787</b>	<b>\$34,020</b>	<b>\$12,098</b>	<b>\$35,097</b>	<b>\$304,275</b>	<b>\$93,566</b>	<b>\$6,945</b>

**Lake County, California**  
**2CFR Cost Allocation Plan - FY 25 Actuals**

**14337**  
**12/24/25**

**Summary Schedule**

Seq #	Department Name	1673 Lakebed Special	1674 Flood Corridor Prop Maint	1778 Special Projects	1781 Plant Aquisition	1794 CDBG Capital Projects	1796 CDBG PI Capital Projects	1890 Visitor Info Center
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	8,826	0	0	0
3	1901 Insurance	0	0	0	0	0	0	0
4	1121 Auditor-Controller/County Clerk	353	1,040	1,881	2,690	212	0	0
5	1122 Treas - Tax Coll	0	35	155	219	0	0	0
6	1341 Human Resources	0	0	0	0	0	0	0
7	1671 Buildings & Grounds	0	0	0	0	0	0	71
8	1904 Information Technology	0	0	0	0	0	0	0
9	1231 County Counsel	0	0	0	0	0	0	0
10	1012 CAO	0	2,509	790	8,309	0	0	0
11	1124 Central Services	0	0	0	0	0	0	0
<b>Total Current Allocations</b>		<b>\$353</b>	<b>\$3,584</b>	<b>\$2,826</b>	<b>\$20,045</b>	<b>\$212</b>	<b>\$0</b>	<b>\$71</b>
Less: Prior Year Allocations		241	2,183	732	4,613	321	880	19,972
Carry-Forward		112	1,401	2,094	15,432	-109	-880	-19,901
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$466</b>	<b>\$4,984</b>	<b>\$4,920</b>	<b>\$35,477</b>	<b>\$103</b>	<b>-\$880</b>	<b>-\$19,830</b>

**Lake County, California  
2CFR Cost Allocation Plan - FY 25 Actuals**

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12/24/25**

**Summary Schedule**

Seq #	Department Name	1892 Mktg & Econ Dev	1903 Public Works	1908 Engineering & Insp	1918 Geo Resource Royalties	1920 Disaster Response/Rec	2101 Trial Courts	2106 Grand Jurors
1	Building Depreciation	\$0	\$24,845	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	478	0	0	0	0
3	1901 Insurance	0	166	166	0	26	0	0
4	1121 Auditor-Controller/County Clerk	2,594	10,498	11,560	1,321	6,808	8,053	3,264
5	1122 Treas - Tax Coll	84	653	463	32	35	30	1,011
6	1341 Human Resources	0	16,797	16,797	0	2,584	0	0
7	1671 Buildings & Grounds	0	122,351	0	0	0	0	119,555
8	1904 Information Technology	207	25,784	17,533	124	41	0	2,076
9	1231 County Counsel	0	0	0	0	0	0	0
10	1012 CAO	10,196	11,771	10,416	711	1,363	13	731
11	1124 Central Services	0	39	0	0	-1	0	-31
<b>Total Current Allocations</b>		<b>\$13,080</b>	<b>\$212,903</b>	<b>\$57,412</b>	<b>\$2,189</b>	<b>\$10,855</b>	<b>\$8,096</b>	<b>\$126,606</b>
Less: Prior Year Allocations		3,534	165,634	35,258	3,328	26,456	7,076	19,136
Carry-Forward		9,546	47,269	22,154	-1,139	-15,601	1,020	107,470
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$22,626</b>	<b>\$260,171</b>	<b>\$79,567</b>	<b>\$1,049</b>	<b>-\$4,745</b>	<b>\$9,115</b>	<b>\$234,075</b>

**Lake County, California**  
**2CFR Cost Allocation Plan - FY 25 Actuals**

**14337**  
**12/24/25**

**Summary Schedule**

Seq #	Department Name	2110 District Attorney	2111 Public Defender	2112 Child Suppt Svcs	2113 DA Victim Witness	2115 Dom Viol Progr	2116 DA Asset Forfeiture	2201 Sheriff-Coroner
1	Building Depreciation	\$1,866	\$4,515	\$0	\$0	\$0	\$0	\$16,092
2	Equipment Depreciation	1,333	0	0	4,500	0	0	86,805
3	1901 Insurance	456	204	255	77	0	0	854
4	1121 Auditor-Controller/County Clerk	32,540	27,164	20,717	8,449	513	409	48,254
5	1122 Treas - Tax Coll	2,063	1,484	1,868	281	7	7	5,001
6	1341 Human Resources	46,190	20,673	25,841	7,752	0	0	86,567
7	1671 Buildings & Grounds	42,642	12,197	22,782	20,275	0	0	107,984
8	1904 Information Technology	52,293	59,618	3,310	6,825	0	0	184,049
9	1231 County Counsel	0	0	0	0	0	0	0
10	1012 CAO	45,375	27,056	21,455	3,440	76	33	121,744
11	1124 Central Services	391	75	5,300	33	0	0	3,001
<b>Total Current Allocations</b>		<b>\$225,149</b>	<b>\$152,986</b>	<b>\$101,528</b>	<b>\$51,632</b>	<b>\$596</b>	<b>\$449</b>	<b>\$660,353</b>
Less: Prior Year Allocations		245,405	14,734	77,447	63,007	675	271	600,081
Carry-Forward		-20,256	138,252	24,081	-11,375	-79	178	60,272
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$204,893</b>	<b>\$291,237</b>	<b>\$125,609</b>	<b>\$40,257</b>	<b>\$517</b>	<b>\$628</b>	<b>\$720,626</b>

**Lake County, California**  
**2CFR Cost Allocation Plan - FY 25 Actuals**

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**Summary Schedule**

Seq #	Department Name	2202 Sheriff-Ctrl Disp	2203 Sher Marijuana Suppr	2204 Sheriff-Crt Security	2205 Sher Marine Patrol	2206 Sheriff- Rural/Sm Co's	2207 Sheriff-Civil	2208 Sheriff- Blood Alcohol
1	Building Depreciation	\$39,313	\$0	\$0	\$0	\$1,590	\$0	\$0
2	Equipment Depreciation	30,399	652	0	0	0	0	0
3	1901 Insurance	140	0	51	26	0	0	0
4	1121 Auditor-Controller/County Clerk	11,359	772	7,349	5,996	288	192	1,228
5	1122 Treas - Tax Coll	823	69	291	372	0	5	185
6	1341 Human Resources	14,212	0	5,168	2,584	0	0	0
7	1671 Buildings & Grounds	0	0	0	0	0	0	0
8	1904 Information Technology	11,532	525	0	124	0	0	0
9	1231 County Counsel	0	0	0	0	0	0	0
10	1012 CAO	14,263	875	7,814	4,757	1,910	210	80
11	1124 Central Services	-10	0	0	-1	0	0	0
<b>Total Current Allocations</b>		<b>\$122,032</b>	<b>\$2,893</b>	<b>\$20,672</b>	<b>\$13,859</b>	<b>\$3,788</b>	<b>\$407</b>	<b>\$1,493</b>
Less: Prior Year Allocations		121,632	4,778	17,437	13,736	3,579	372	1,170
Carry-Forward		400	-1,885	3,235	123	209	35	323
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$122,432</b>	<b>\$1,009</b>	<b>\$23,908</b>	<b>\$13,981</b>	<b>\$3,998</b>	<b>\$442</b>	<b>\$1,816</b>

**Lake County, California**  
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**Summary Schedule**

Seq #	Department Name	2209 Sheriff-High Tech	2210 Sheriff-STC	2212 Sheriff-Auto Warrants	2213 Sheriff - DNA	2214 Sheriff- Asset Forfeiture	2215 Sheriff- Inmate Welfare	2216 Sheriff-Pool Veh Repl
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	1901 Insurance	0	0	0	0	0	0	0
4	1121 Auditor-Controller/County Clerk	146	3,481	0	325	719	3,045	83
5	1122 Treas - Tax Coll	0	148	0	0	17	597	0
6	1341 Human Resources	0	0	0	0	0	0	0
7	1671 Buildings & Grounds	0	0	0	0	0	0	0
8	1904 Information Technology	0	0	0	0	0	0	0
9	1231 County Counsel	0	0	0	0	0	0	0
10	1012 CAO	0	305	0	135	127	801	0
11	1124 Central Services	0	0	0	0	0	0	0
<b>Total Current Allocations</b>		<b>\$146</b>	<b>\$3,934</b>	<b>\$0</b>	<b>\$460</b>	<b>\$863</b>	<b>\$4,443</b>	<b>\$83</b>
Less: Prior Year Allocations		81	1,654	7	193	989	2,540	254
Carry-Forward		65	2,280	-7	267	-126	1,903	-171
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$212</b>	<b>\$6,215</b>	<b>-\$7</b>	<b>\$728</b>	<b>\$738</b>	<b>\$6,346</b>	<b>-\$87</b>

**Lake County, California**  
**2CFR Cost Allocation Plan - FY 25 Actuals**

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**Summary Schedule**

Seq #	Department Name	2217 Sheriff-Pursuit Veh Repl	2218 Sheriff-Search & Rescue	2220 Sheriff-Post	2221 Sheriff-Local Enf Blk	2301 Jail Facilities	2302 Probation	2303 Juvenile Home
1	Building Depreciation	\$0	\$0	\$0	\$0	\$203,878	\$3,624	\$0
2	Equipment Depreciation	0	0	0	0	73,495	4,148	0
3	1901 Insurance	0	0	0	0	740	561	0
4	1121 Auditor-Controller/County Clerk	162	1,310	2,925	142	41,502	53,308	0
5	1122 Treas - Tax Coll	10	155	104	0	3,826	2,975	0
6	1341 Human Resources	0	0	0	0	74,938	56,850	0
7	1671 Buildings & Grounds	0	0	0	0	5,220	35,472	17,323
8	1904 Information Technology	0	0	0	0	28,977	90,259	0
9	1231 County Counsel	0	0	0	0	0	0	0
10	1012 CAO	0	161	445	0	89,841	100,077	0
11	1124 Central Services	0	0	0	0	2,536	844	0
<b>Total Current Allocations</b>		<b>\$172</b>	<b>\$1,625</b>	<b>\$3,474</b>	<b>\$142</b>	<b>\$524,953</b>	<b>\$348,119</b>	<b>\$17,323</b>
Less: Prior Year Allocations		1,264	1,043	1,072	109	536,650	233,421	29,494
Carry-Forward		-1,092	582	2,402	33	-11,697	114,698	-12,171
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>-\$919</b>	<b>\$2,208</b>	<b>\$5,875</b>	<b>\$175</b>	<b>\$513,255</b>	<b>\$462,817</b>	<b>\$5,153</b>

**Lake County, California  
2CFR Cost Allocation Plan - FY 25 Actuals**

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**Summary Schedule**

Seq #	Department Name	2304 Jail Medical Facilities	2305 Crim Justice Facilities	2601 Agricultural Comm	2602 Building & Safety	2603 Code Enforcement	2604 Nuisance Abatement	2701 Fish & Game
1	Building Depreciation	\$0	\$0	\$6,471	\$4,374	\$0	\$0	\$0
2	Equipment Depreciation	0	0	66,049	0	37,530	0	0
3	1901 Insurance	0	0	77	191	140	0	0
4	1121 Auditor-Controller/County Clerk	1,105	1,265	13,713	21,124	21,341	2,108	1,949
5	1122 Treas - Tax Coll	67	123	794	801	1,011	340	2
6	1341 Human Resources	0	0	7,752	19,381	14,212	0	0
7	1671 Buildings & Grounds	0	0	41,703	9,196	0	0	0
8	1904 Information Technology	0	0	15,547	19,355	9,905	0	0
9	1231 County Counsel	0	0	0	0	0	0	0
10	1012 CAO	38,180	0	9,100	22,981	13,204	2,218	15
11	1124 Central Services	0	0	557	829	6,880	0	0
<b>Total Current Allocations</b>		<b>\$39,351</b>	<b>\$1,389</b>	<b>\$161,763</b>	<b>\$98,231</b>	<b>\$104,224</b>	<b>\$4,665</b>	<b>\$1,967</b>
Less: Prior Year Allocations		26,127	1,246	80,723	87,798	52,050	2,092	1,163
Carry-Forward		13,224	143	81,040	10,433	52,174	2,573	804
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$52,576</b>	<b>\$1,531</b>	<b>\$242,804</b>	<b>\$108,664</b>	<b>\$156,398</b>	<b>\$7,239</b>	<b>\$2,770</b>

**Lake County, California  
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**Summary Schedule**

Seq #	Department Name	2702 Planning	2703 Animal Care & Ctrl	2704 Emergency Services	2706 Community Dev Admin	2707 Recorder	2708 Rec Microgrph's	2709 Rec Moderniz'n
1	Building Depreciation	\$12,041	\$54,922	\$0	\$0	\$7,974	\$0	\$0
2	Equipment Depreciation	0	23,706	56,389	0	0	0	0
3	1901 Insurance	217	147	0	0	64	0	0
4	1121 Auditor-Controller/County Clerk	23,840	27,674	1,283	0	21,013	1,182	13,031
5	1122 Treas - Tax Coll	1,126	1,208	91	0	259	64	62
6	1341 Human Resources	21,965	14,858	0	0	6,460	0	0
7	1671 Buildings & Grounds	0	6,156	0	65,596	45,955	0	0
8	1904 Information Technology	72,113	29,921	9,580	0	0	0	1,798
9	1231 County Counsel	0	0	0	0	0	0	0
10	1012 CAO	23,745	11,698	3,145	0	3,289	750	1,690
11	1124 Central Services	1,938	332	0	0	3,760	0	0
<b>Total Current Allocations</b>		<b>\$156,985</b>	<b>\$170,622</b>	<b>\$70,488</b>	<b>\$65,596</b>	<b>\$88,774</b>	<b>\$1,996</b>	<b>\$16,581</b>
Less: Prior Year Allocations		166,877	124,439	65,815	4,329	67,448	1,391	7,210
Carry-Forward		-9,892	46,183	4,673	61,267	21,326	605	9,371
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$147,093</b>	<b>\$216,805</b>	<b>\$75,162</b>	<b>\$126,864</b>	<b>\$110,099</b>	<b>\$2,601</b>	<b>\$25,952</b>

**Lake County, California**  
**2CFR Cost Allocation Plan - FY 25 Actuals**

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**Summary Schedule**

Seq #	Department Name	2710 Recorder-Vital/Heath Stats	2711 Animal Med Clinic	2714 Biological Community	3011 Road Department	3062-3081 Subdiv Impr	3122 Lampson Airport	3123 Lampson Fld Cap Proj
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	1901 Insurance	0	26	0	434	0	0	0
4	1121 Auditor-Controller/County Clerk	654	6,694	2,774	30,720	2,539	3,486	308
5	1122 Treas - Tax Coll	39	1,292	30	2,882	0	187	10
6	1341 Human Resources	0	2,584	0	43,929	0	0	0
7	1671 Buildings & Grounds	0	0	0	0	0	0	0
8	1904 Information Technology	0	0	0	12,215	0	0	0
9	1231 County Counsel	0	0	0	0	0	0	0
10	1012 CAO	44	2,958	1,261	50,691	1,192	973	187
11	1124 Central Services	0	0	0	0	0	0	0
<b>Total Current Allocations</b>		<b>\$738</b>	<b>\$13,553</b>	<b>\$4,065</b>	<b>\$140,872</b>	<b>\$3,731</b>	<b>\$4,646</b>	<b>\$504</b>
Less: Prior Year Allocations		252	7,705	2,611	116,236	1,672	1,974	441
Carry-Forward		486	5,848	1,454	24,636	2,059	2,672	63
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$1,224</b>	<b>\$19,401</b>	<b>\$5,519</b>	<b>\$165,507</b>	<b>\$5,790</b>	<b>\$7,318</b>	<b>\$568</b>

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**Summary Schedule**

Seq #	Department Name	4010 Environ Health	4011 Public Health	4012 Health Admin	4014 Behavioral Health	4015 Alcohol & Oth Drug Svc	4016 Tobacco Education	4018 Alcoholism Programs
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	1901 Insurance	179	523	153	1,403	383	0	0
4	1121 Auditor-Controller/County Clerk	18,177	43,536	15,387	124,975	60,446	512	2,969
5	1122 Treas - Tax Coll	1,048	3,108	1,075	19,855	14,839	0	0
6	1341 Human Resources	18,089	52,974	15,504	142,125	38,761	0	0
7	1671 Buildings & Grounds	-3,752	0	17,101	15,527	-0	0	0
8	1904 Information Technology	7,684	31,146	11,471	113,458	96	0	0
9	1231 County Counsel	0	0	0	0	0	0	0
10	1012 CAO	17,197	55,524	11,856	216,333	174,066	3,004	65
11	1124 Central Services	-34	-128	32	2,624	1,293	0	0
<b>Total Current Allocations</b>		<b>\$58,586</b>	<b>\$186,682</b>	<b>\$72,578</b>	<b>\$636,299</b>	<b>\$289,883</b>	<b>\$3,517</b>	<b>\$3,034</b>
Less: Prior Year Allocations		44,176	145,663	57,727	466,544	121,705	1,483	2,596
Carry-Forward		14,410	41,019	14,851	169,755	168,178	2,034	438
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$72,996</b>	<b>\$227,701</b>	<b>\$87,429</b>	<b>\$806,055</b>	<b>\$458,061</b>	<b>\$5,550</b>	<b>\$3,472</b>

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**Summary Schedule**

Seq #	Department Name	4019 Mental Health Svcs Act	4120 Grant & Contracts (Sanitation)	4121 Integrated Waste Mgmt	5011 Social Svcs Admin	5012 Social Services Special Prog's	5115 OJT Training	5121 General Welfare
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	1901 Insurance	0	0	268	3,373	128	0	0
4	1121 Auditor-Controller/County Clerk	141	0	39,264	214,727	7,231	0	78,559
5	1122 Treas - Tax Coll	0	0	4,198	23,128	242	0	94
6	1341 Human Resources	0	0	27,133	341,745	12,920	0	0
7	1671 Buildings & Grounds	0	0	236,335	0	0	0	0
8	1904 Information Technology	0	0	23,320	159,760	0	0	0
9	1231 County Counsel	0	0	0	258,513	0	0	0
10	1012 CAO	0	0	42,097	266,821	8,260	0	70,492
11	1124 Central Services	0	0	693	-653	0	0	0
<b>Total Current Allocations</b>		<b>\$141</b>	<b>\$0</b>	<b>\$373,308</b>	<b>\$1,267,414</b>	<b>\$28,780</b>	<b>\$0</b>	<b>\$149,144</b>
Less: Prior Year Allocations		97	0	202,419	1,045,753	11,256	13,732	109,548
Carry-Forward		44	0	170,889	221,661	17,524	-13,732	39,596
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$186</b>	<b>\$0</b>	<b>\$544,197</b>	<b>\$1,489,075</b>	<b>\$46,305</b>	<b>-\$13,732</b>	<b>\$188,740</b>

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**Summary Schedule**

<b>Seq #</b>	<b>Department Name</b>	<b>5164 Housing Admin</b>	<b>5165 Housing Services</b>	<b>5166 CDBG Housing</b>	<b>5168 Senior Citizens Program</b>	<b>5169 Hsg HOME New Grant</b>	<b>5281 General Relief</b>	<b>5282 IHSS Public Authority</b>
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	1901 Insurance	77	0	0	0	0	0	0
4	1121 Auditor-Controller/County Clerk	11,493	484	0	109	0	1,166	926
5	1122 Treas - Tax Coll	234	10	0	17	0	0	0
6	1341 Human Resources	7,752	0	0	0	0	0	0
7	1671 Buildings & Grounds	0	0	0	0	0	0	0
8	1904 Information Technology	0	83	0	0	0	0	0
9	1231 County Counsel	0	0	0	0	0	0	0
10	1012 CAO	5,622	128	0	0	0	0	2,439
11	1124 Central Services	-14	0	0	0	0	0	0
<b>Total Current Allocations</b>		<b>\$25,164</b>	<b>\$704</b>	<b>\$0</b>	<b>\$127</b>	<b>\$0</b>	<b>\$1,166</b>	<b>\$3,365</b>
Less: Prior Year Allocations		19,191	594	0	93	0	193	3,412
Carry-Forward		5,973	110	0	34	0	973	-47
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$31,136</b>	<b>\$814</b>	<b>\$0</b>	<b>\$160</b>	<b>\$0</b>	<b>\$2,139</b>	<b>\$3,318</b>

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**Summary Schedule**

Seq #	Department Name	5321 Veterans Services	6022 Library	6023 Library Improvements	6131 UC Coop Extension	7011 Parks & Recreation	7073 Park Devel - Quimby	7201 Museum
1	Building Depreciation	\$0	\$0	\$0	\$0	\$200,580	\$0	\$19,877
2	Equipment Depreciation	0	0	0	0	28,146	0	952
3	1901 Insurance	38	167	0	38	166	0	26
4	1121 Auditor-Controller/County Clerk	5,197	26,582	4,085	6,963	45,539	177	12,540
5	1122 Treas - Tax Coll	251	2,263	165	281	6,202	0	582
6	1341 Human Resources	3,876	16,926	0	3,876	16,797	0	2,584
7	1671 Buildings & Grounds	3,976	221,831	0	49,206	0	0	125,910
8	1904 Information Technology	5,182	29,661	0	15,189	1,078	0	19,093
9	1231 County Counsel	0	0	0	0	0	0	0
10	1012 CAO	2,873	16,758	307	2,902	21,914	1	3,813
11	1124 Central Services	1,281	1,072	0	-4	50	0	16
<b>Total Current Allocations</b>		<b>\$22,676</b>	<b>\$315,259</b>	<b>\$4,558</b>	<b>\$78,452</b>	<b>\$320,471</b>	<b>\$178</b>	<b>\$185,393</b>
Less: Prior Year Allocations		18,687	157,613	1,096	63,878	321,327	97	205,734
Carry-Forward		3,989	157,646	3,462	14,574	-856	81	-20,341
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$26,664</b>	<b>\$472,905</b>	<b>\$8,020</b>	<b>\$93,026</b>	<b>\$319,614</b>	<b>\$259</b>	<b>\$165,052</b>

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**Summary Schedule**

Seq #	Department Name	7202 Museum Improvements	7999 Contingencies	8107 Flood/Lakebed Adm	8100's Flood Zone (200-206,208)	8200's Light Dist (210-219,261)	8300's Sanit Distr (250-253)	8400's CSA's
1	Building Depreciation	\$0	\$0	\$0	\$4,720	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	1901 Insurance	0	0	166	0	0	0	0
4	1121 Auditor-Controller/County Clerk	141	0	14,992	26,999	16,505	50,428	41,158
5	1122 Treas - Tax Coll	0	0	545	1,799	308	10,427	3,961
6	1341 Human Resources	0	0	16,797	-0	0	0	0
7	1671 Buildings & Grounds	0	0	0	27,203	0	0	0
8	1904 Information Technology	0	0	9,446	0	0	0	0
9	1231 County Counsel	0	0	0	0	0	0	0
10	1012 CAO	0	0	13,012	22,410	1,108	94,207	25,297
11	1124 Central Services	0	0	466	0	0	0	2,623
<b>Total Current Allocations</b>		<b>\$141</b>	<b>\$0</b>	<b>\$55,424</b>	<b>\$83,132</b>	<b>\$17,921</b>	<b>\$155,062</b>	<b>\$73,040</b>
Less: Prior Year Allocations		116	0	40,875	58,814	12,328	120,921	55,114
Carry-Forward		25	0	14,549	24,318	5,593	34,141	17,926
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$167</b>	<b>\$0</b>	<b>\$69,973</b>	<b>\$107,450</b>	<b>\$23,514</b>	<b>\$189,203</b>	<b>\$90,966</b>

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**Summary Schedule**

Seq #	Department Name	8463 CSA's (DPW)	8593 KV Wtrworks (293)	8695 Spec Dist Admin	8798 Air Control Spec Prog	8799 Air Quality Mgmt Dist	8800's Court Funds (500's)	8803 LAFCo
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$75,332	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	1901 Insurance	0	0	650	0	74	0	0
4	1121 Auditor-Controller/County Clerk	1,628	17,185	41,100	334	10,719	2,730	4,173
5	1122 Treas - Tax Coll	0	2,522	3,483	12	601	80,424	12
6	1341 Human Resources	0	0	65,894	0	7,494	0	0
7	1671 Buildings & Grounds	0	0	12,176	0	0	343,056	0
8	1904 Information Technology	0	0	30,737	0	3,661	0	83
9	1231 County Counsel	0	0	0	0	0	72,438	0
10	1012 CAO	124	13,235	58,549	7,351	7,352	0	0
11	1124 Central Services	0	0	13,330	0	0	0	0
<b>Total Current Allocations</b>		<b>\$1,752</b>	<b>\$32,942</b>	<b>\$225,919</b>	<b>\$7,697</b>	<b>\$29,901</b>	<b>\$573,979</b>	<b>\$4,269</b>
Less: Prior Year Allocations		1,178	25,952	187,789	3,380	23,430	459,758	230
Carry-Forward		574	6,990	38,130	4,317	6,471	114,221	4,039
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$2,325</b>	<b>\$39,932</b>	<b>\$264,048</b>	<b>\$12,014</b>	<b>\$36,372</b>	<b>\$688,199</b>	<b>\$8,307</b>

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**Summary Schedule**

Seq #	Department Name	8805 Law Library	8826 Redevel Obligations	8893 RDA	8894 RDA Housing	9100-9799 Spec Distr (300's)	9905 Central Garage (905)	9907-9999 Equip Rental (907)
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	1901 Insurance	0	0	0	0	0	0	0
4	1121 Auditor-Controller/County Clerk	2,894	30,543	0	289	149,138	10,831	9,536
5	1122 Treas - Tax Coll	237	0	0	2	22,446	2,776	3,093
6	1341 Human Resources	0	0	0	0	0	0	0
7	1671 Buildings & Grounds	7,909	0	0	0	0	0	0
8	1904 Information Technology	3,998	0	0	0	0	0	0
9	1231 County Counsel	0	0	0	0	0	0	0
10	1012 CAO	0	0	0	32	0	6,583	8,310
11	1124 Central Services	51	0	0	0	0	0	0
<b>Total Current Allocations</b>		<b>\$15,088</b>	<b>\$30,543</b>	<b>\$0</b>	<b>\$323</b>	<b>\$171,584</b>	<b>\$20,190</b>	<b>\$20,939</b>
Less: Prior Year Allocations		14,127	19,063	0	223	134,727	18,077	19,952
Carry-Forward		961	11,480	0	100	36,857	2,113	987
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$16,048</b>	<b>\$42,022</b>	<b>\$0</b>	<b>\$423</b>	<b>\$208,440</b>	<b>\$22,303</b>	<b>\$21,926</b>

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**Summary Schedule**

Seq #	Department Name	9911 Fleet Maint (911)	9917 Self Funded Dental/Vision	9918 Unemp Insur (918)	9919 Liab Insur (919)	9920 W/C Insur (920)	Unallowed	All Other
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$194
2	Equipment Depreciation	0	0	0	0	0	0	0
3	1901 Insurance	77	0	0	0	0	0	0
4	1121 Auditor-Controller/County Clerk	7,580	227	329	1,656	1,000	122,049	24,509
5	1122 Treas - Tax Coll	594	2	20	86	22	892,410	49,416
6	1341 Human Resources	7,752	0	0	0	0	0	0
7	1671 Buildings & Grounds	-806	0	0	0	0	-4,344	87,533
8	1904 Information Technology	3,397	0	0	0	0	0	729
9	1231 County Counsel	0	0	0	-31,717	-9,548	1,100,740	10,737
10	1012 CAO	6,015	545	97	36,897	19,826	-116,300	1,223
11	1124 Central Services	0	0	0	-5	-1	0	-1
<b>Total Current Allocations</b>		<b>\$24,609</b>	<b>\$775</b>	<b>\$445</b>	<b>\$6,918</b>	<b>\$11,300</b>	<b>\$1,994,553</b>	<b>\$174,339</b>
Less: Prior Year Allocations		17,380	487	368	21,469	34,172	1,380,449	290,474
Carry-Forward		7,229	288	77	-14,551	-22,872	614,104	-116,135
Current Adjustment		0	0	0	0	0	0	0
<b>Proposed Costs</b>		<b>\$31,839</b>	<b>\$1,063</b>	<b>\$522</b>	<b>-\$7,632</b>	<b>-\$11,572</b>	<b>\$2,608,657</b>	<b>\$58,205</b>

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Seq #	Department Name	General Gov / Unallowable	Subtotal	Not Allocated	Residual Costs	Total
1	Building Depreciation	\$0	\$697,777	\$0	\$0	\$697,777
2	Equipment Depreciation	0	426,993	0	0	426,993
3	1901 Insurance	0	13,245	0	0	13,245
4	1121 Auditor-Controller/County Clerk	0	1,918,775	0	-0	1,918,775
5	1122 Treas - Tax Coll	0	1,189,325	0	0	1,189,325
6	1341 Human Resources	0	1,341,978	0	-0	1,341,978
7	1671 Buildings & Grounds	0	1,911,889	0	0	1,911,889
8	1904 Information Technology	83	1,298,618	0	0	1,298,618
9	1231 County Counsel	0	1,402,304	0	0	1,402,304
10	1012 CAO	0	1,846,734	0	0	1,846,734
11	1124 Central Services	0	69,444	0	0	69,444
<b>Total Current Allocations</b>		<b>\$83</b>	<b>\$12,117,081</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,117,081</b>
Less: Prior Year Allocations		0	9,446,307	0	0	9,446,307
Carry-Forward		0	2,670,691	0	0	2,670,691
Current Adjustment		0	0	0	0	0
<b>Proposed Costs</b>		<b>\$83</b>	<b>\$14,787,773</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,787,773</b>