



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

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Lassen  
Susanville, California**

**Date: May 21, 2018  
Filing Ref: LAS19**

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 **2018-19**. 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 **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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
2. Auditor-Controller
3. County Counsel
4. Fleet Maintenance (ISF)
5. Information Services (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 2018-19 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF LASSEN**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by

Diana Wemple

**Jim Reisinger, Manager  
Local Government Policy Section  
Local Govt Programs & Services Division**

**Name**

**Auditor**

**Title**

**5-29-2018**

**6-5-2018**

**Date**

**Date**

**Negotiated by Darryl Mar  
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment

03.18.2018

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

FY17 for use in FY19

Summary Schedule

Department	0011 Board of Supervisors	0012 Clerk of the Board	0062 Collections	0071 Treasurer	0073 Tax Collector	0081 Assessor	0222 Parks	0312 Data Proc - Prop Mgmt	0331 PW - Surveyor	0391 County Clerk
1 Building Depreciation	\$1,780	\$342	\$375	\$297	\$531	\$1,923	\$0	\$0	\$0	\$4,139
2 Equipment Depreciation	953	340	921	452	1,096	3,138	0	0	102	303
3 0101 Non Departmental	711	263	523	238	565	1,689	48	88	203	101
4 0281 Employee Benefits	106	26	70	27	52	205	0	0	21	11
5 0291 Insurance	32,954	904	1,147	2,527	1,510	4,640	204	0	447	306
6 0031 Administrative Services	28,819	10,128	2,013	1,662	4,207	6,754	1,071	340	803	975
7 0041 Personnel/Risk	1,579	379	1,042	395	774	3,045	0	0	316	158
8 0061 Auditor-Controller	3,183	1,052	4,393	986	2,199	5,084	1,443	64	993	1,023
9 0141 County Counsel	71,190	8,774	399	1,076	6,100	9,411	798	0	798	5,263
10 0221 DPW- Buildings & Grounds	15,674	11,197	12,249	9,695	17,372	62,862	23,091	0	0	4,556
11 0311 Data Processing	912	308	654	10,919	656	2,066	46	85	241	120
<b>Total Current Allocations</b>	<b>157,862</b>	<b>33,713</b>	<b>23,783</b>	<b>28,274</b>	<b>35,062</b>	<b>100,818</b>	<b>26,701</b>	<b>577</b>	<b>3,924</b>	<b>16,956</b>
Less: Prior Year Allocations	131,455	17,685	17,010	23,162	21,818	95,143	1,862	619	2,883	18,699
Carry-Forward	26,407	16,027	6,773	5,111	13,245	5,675	24,839	(43)	1,041	(1,743)
<b>Proposed Costs</b>	<b>\$184,269</b>	<b>\$49,740</b>	<b>\$30,557</b>	<b>\$33,385</b>	<b>\$48,307</b>	<b>\$106,493</b>	<b>\$51,539</b>	<b>\$534</b>	<b>\$4,965</b>	<b>\$15,212</b>

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

Summary Schedule

Department	0392 Elections	0451 Grand Jury	0527 Animal Control	0530 Rabies Control	0601 Agriculture Comm	0602 Pred Anml Ctrl	0641 Recorder	0661 Emergency Services	0681 Planning	0682 Bldg Inspection
1 Building Depreciation	\$553	\$0	\$6,597	\$0	\$464	\$0	\$676	\$0	\$5,872	\$2,984
2 Equipment Depreciation	654	0	2,700	0	407	0	809	0	1,335	577
3 0101 Non Departmental	564	49	321	171	765	0	345	557	1,437	1,284
4 0281 Employee Benefits	48	0	32	45	11,390	0	43	0	135	163
5 0291 Insurance	1,956	0	6,847	51,641	2,589	0	804	1,032	3,908	11,505
6 0031 Administrative Services	2,215	211	2,481	660	4,333	0	1,330	6,950	15,775	5,471
7 0041 Personnel/Risk	717	0	474	663	948	0	641	0	2,006	2,416
8 0061 Auditor-Controller	2,458	3,659	3,826	971	3,450	37	1,719	335	6,147	7,818
9 0141 County Counsel	3,988	2,194	2,991	0	953	0	9,572	1,795	48,167	1,595
10 0221 DPW- Buildings & Grounds	18,073	0	0	0	0	0	22,111	0	40,900	23,893
11 0311 Data Processing	647	47	378	260	874	0	425	538	1,674	1,585
<b>Total Current Allocations</b>	<b>31,872</b>	<b>6,160</b>	<b>26,647</b>	<b>54,412</b>	<b>26,174</b>	<b>37</b>	<b>38,476</b>	<b>11,206</b>	<b>127,355</b>	<b>59,292</b>
Less: Prior Year Allocations	28,211	10,560	107,104	11,375	16,576	45	22,280	9,581	61,450	38,798
Carry-Forward	3,662	(4,401)	(80,458)	43,037	9,598	(8)	16,196	1,625	65,905	20,494
<b>Proposed Costs</b>	<b>\$35,534</b>	<b>\$1,759</b>	<b>\$(53,811)</b>	<b>\$97,448</b>	<b>\$35,772</b>	<b>\$28</b>	<b>\$54,672</b>	<b>\$12,830</b>	<b>\$193,260</b>	<b>\$79,786</b>

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

## Summary Schedule

Department	0921 Vet Svcs	1021 Coop Extension	1091 Health Human Ct Share	1111 Gen Share	9000 Non Deptl	104-0322 Information Systems	104-1071 Telephone	107-0421 CCC Reimb	108-0433 DA Victim Witness	110-0651 Public Guardian
1 Building Depreciation	\$815	\$2,133	\$0	\$0	\$0	\$628	\$0	\$0	\$177	\$0
2 Equipment Depreciation	0	611	0	0	0	1,227	0	0	731	701
3 0101 Non Departmental	201	142	0	0	0	1,342	0	1,173	312	506
4 0281 Employee Benefits	6,042	17	0	0	0	64	0	0	55	85
5 0291 Insurance	738	4,547	0	0	0	0	0	0	0	0
6 0031 Administrative Services	798	547	0	0	0	15,854	0	4,563	1,697	1,628
7 0041 Personnel/Risk	474	253	0	0	0	948	0	0	821	1,263
8 0061 Auditor-Controller	1,044	904	27	94	118	3,280	176	4,113	1,848	2,715
9 0141 County Counsel	1,795	0	0	0	0	2,432	0	0	0	15,811
10 0221 DPW- Buildings & Grounds	4,885	17,078	0	0	0	7,356	0	0	5,774	827
11 0311 Data Processing	262	173	0	0	0	1,399	0	1,133	419	589
<b>Total Current Allocations</b>	<b>17,053</b>	<b>26,406</b>	<b>27</b>	<b>94</b>	<b>118</b>	<b>34,528</b>	<b>176</b>	<b>10,982</b>	<b>11,834</b>	<b>24,125</b>
Less: Prior Year Allocations	9,055	11,475	58	2,586	320	26,689	108	23,882	7,605	34,395
Carry-Forward	7,999	14,931	(31)	(2,492)	(202)	7,840	68	(12,900)	4,229	(10,270)
<b>Proposed Costs</b>	<b>\$25,052</b>	<b>\$41,337</b>	<b>\$(4)</b>	<b>\$(2,398)</b>	<b>\$(84)</b>	<b>\$42,368</b>	<b>\$244</b>	<b>\$(1,919)</b>	<b>\$16,062</b>	<b>\$13,855</b>

03.18.2018

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

FY17 for use in FY19

**Summary Schedule**

Department	110-0721 HHS Admin	110-0731 Health	110-0732 Environment al Health	110-0751 Mental Health	110-0754 HSS Wraparound	110-0771 Alcohol	110-0801 Calif Child Svc	111-0520 Boat Patrol	112-0941 C.D. Housing	114-5610 Prob / Truancy
1 Building Depreciation	\$4,598	\$0	\$0	\$11,667	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	973	2,036	554	3,563	509	1,335	0	0	135	0
3 0101 Non Departmental	1,850	2,986	987	10,848	550	1,739	33	106	414	0
4 0281 Employee Benefits	206	312	88	946	74	198	0	0	32	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	8,735	12,453	4,001	41,572	2,077	6,607	125	434	1,577	0
7 0041 Personnel/Risk	3,064	4,643	1,311	14,056	1,105	2,937	0	0	474	0
8 0061 Auditor-Controller	8,467	21,994	5,841	33,288	1,866	8,260	88	723	1,262	0
9 0141 County Counsel	15,122	798	5,185	3,988	0	2,393	0	0	0	0
10 0221 DPW- Buildings & Grounds	72,236	138	0	35,932	0	0	0	0	6,114	0
11 0311 Data Processing	2,056	3,484	1,112	12,318	679	2,066	31	100	440	0
<b>Total Current Allocations</b>	<b>117,308</b>	<b>48,844</b>	<b>19,079</b>	<b>168,179</b>	<b>6,860</b>	<b>25,535</b>	<b>278</b>	<b>1,364</b>	<b>10,448</b>	<b>0</b>
Less: Prior Year Allocations	78,136	45,089	16,068	132,495	5,094	24,539	89	1,359	20,922	290
Carry-Forward	39,172	3,754	3,010	35,683	1,765	997	189	5	(10,474)	(290)
<b>Proposed Costs</b>	<b>\$156,481</b>	<b>\$52,598</b>	<b>\$22,089</b>	<b>\$203,862</b>	<b>\$8,625</b>	<b>\$26,532</b>	<b>\$467</b>	<b>\$1,368</b>	<b>\$(25)</b>	<b>\$(290)</b>

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

**Summary Schedule**

Department	115-0733 Tobacco Educ	118-1181 Fish & Game	119-1191 Capital Outlay	120-0852 Social Services	120-0853 Child Prot Svcs	120-0855 Community Services	120-0856 IHSS Public Auth	120-0881 Gen'l Relief	121-1211 Welfare Assistance	122-1221 Road Fund
1 Building Depreciation	\$0	\$0	\$0	\$4,340	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	5,225	2,647	0	0	0	0	1,618
3 0101 Non Departmental	272	3	115	5,962	4,258	2,353	62	612	12,824	7,824
4 0281 Employee Benefits	35	0	0	569	356	446	11	0	0	679
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	1,056	11	469	23,347	16,561	9,063	240	2,355	49,384	33,148
7 0041 Personnel/Risk	521	0	0	8,449	5,291	6,633	158	0	0	10,095
8 0061 Auditor-Controller	1,468	89	99	24,422	14,763	8,594	343	1,883	6,144	42,119
9 0141 County Counsel	0	0	0	34,299	52,710	0	0	0	0	3,988
10 0221 DPW- Buildings & Grounds	0	0	0	5,788	0	0	0	0	0	57,903
11 0311 Data Processing	333	3	111	6,562	4,867	3,220	83	591	12,382	8,784
<b>Total Current Allocations</b>	<b>3,685</b>	<b>106</b>	<b>794</b>	<b>118,962</b>	<b>101,452</b>	<b>30,309</b>	<b>897</b>	<b>5,440</b>	<b>80,734</b>	<b>166,157</b>
Less: Prior Year Allocations	2,774	196	945	81,936	61,774	28,239	690	7,843	114,854	194,388
Carry-Forward	911	(89)	(151)	37,027	39,678	2,070	206	(2,402)	(34,120)	(28,231)
<b>Proposed Costs</b>	<b>\$4,596</b>	<b>\$17</b>	<b>\$643</b>	<b>\$155,989</b>	<b>\$141,130</b>	<b>\$32,379</b>	<b>\$1,103</b>	<b>\$3,038</b>	<b>\$46,614</b>	<b>\$137,925</b>



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

Summary Schedule

Department	122-1222 Road Constr	123-1231 Cemetery	124-1241 Aviation	125-0442 Trial Court Fund	126-1261 Crim Just F Const	127-1271 Courthouse Const	128-3093 LTF Adm Planning	130-0371 Public Defender	130-0372 Public Defender Dept	130-0431 District Attorney
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,170	\$1,786
2 Equipment Depreciation	0	0	0	0	0	0	249	0	2,082	3,148
3 0101 Non Departmental	(16)	263	81	1,199	5	0	858	551	1,211	2,172
4 0281 Employee Benefits	0	27	3	170	0	0	76	0	128	210
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	23	1,048	308	4,538	18	0	11,942	2,101	4,555	9,966
7 0041 Personnel/Risk	0	395	47	2,527	0	0	1,128	0	1,895	3,127
8 0061 Auditor-Controller	498	2,589	504	3,463	35	36	2,463	3,050	4,708	7,651
9 0141 County Counsel	798	0	0	0	0	0	156	312	798	12,437
10 0221 DPW- Buildings & Grounds	0	32,849	0	0	0	0	0	0	13,703	58,390
11 0311 Data Processing	0	304	84	1,499	5	0	1,372	527	1,413	2,429
<b>Total Current Allocations</b>	<b>1,302</b>	<b>37,474</b>	<b>1,027</b>	<b>13,395</b>	<b>62</b>	<b>36</b>	<b>18,243</b>	<b>6,540</b>	<b>31,661</b>	<b>101,317</b>
Less: Prior Year Allocations	2,185	4,593	715	10,085	229	189	10,389	5,677	24,390	65,519
Carry-Forward	(883)	32,881	312	3,310	(167)	(153)	7,854	863	7,271	35,798
<b>Proposed Costs</b>	<b>\$419</b>	<b>\$70,356</b>	<b>\$1,340</b>	<b>\$16,706</b>	<b>\$(105)</b>	<b>\$(117)</b>	<b>\$26,098</b>	<b>\$7,402</b>	<b>\$38,931</b>	<b>\$137,115</b>

03.18.2018

**County of Lassen  
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FY17 for use in FY19

**Summary Schedule**

Department	130-0437 Homicides	130-0522 Sheriff	130-0523 Dispatch	130-0524 Sheriff CCF	130-0525 Jail	130-0526 Jail Physician	130-0528 Jail Hospital	130-0540 CCF Equip Depr	130-9000 Non- Departmental	131-1311 COPS State
1 Building Depreciation	\$0	\$27,070	\$0	\$0	\$206,985	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	2,692	1,109	0	2,138	0	0	0	0	0
3 0101 Non Departmental	19	9,125	1,269	0	8,166	2,208	41	33	0	1
4 0281 Employee Benefits	0	666	172	0	817	0	0	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	70	36,666	4,989	0	32,070	8,435	90	123	0	0
7 0041 Personnel/Risk	0	9,902	2,558	0	12,145	0	0	0	0	0
8 0061 Auditor-Controller	310	23,024	4,365	10	28,114	814	24	10	100	229
9 0141 County Counsel	0	21,889	0	0	7,179	0	0	0	0	0
10 0221 DPW- Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
11 0311 Data Processing	18	10,069	1,571	0	9,507	2,115	22	31	0	0
<b>Total Current Allocations</b>	<b>418</b>	<b>141,103</b>	<b>16,032</b>	<b>10</b>	<b>307,120</b>	<b>13,573</b>	<b>177</b>	<b>197</b>	<b>100</b>	<b>231</b>
Less: Prior Year Allocations	757	115,079	13,844	0	80,469	7,767	11,566	747	211	973
Carry-Forward	(340)	26,024	2,188	0	226,651	5,805	(11,389)	(551)	(111)	(742)
<b>Proposed Costs</b>	<b>\$78</b>	<b>\$167,127</b>	<b>\$18,220</b>	<b>\$10</b>	<b>\$533,772</b>	<b>\$19,378</b>	<b>\$(11,212)</b>	<b>\$(354)</b>	<b>\$(10)</b>	<b>\$(512)</b>

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

**Summary Schedule**

Department	131-1312 Rural Crime Prev	132-0534 Inmate Welfare	133-0535 Inmate Welfare County	134-0536 Narcotics Asset	135-0352 Fleet Maintenance	136-0661 Emergency Services	137-0073 Tax Collector	138-0551 LRF 2011 - Local Comm Corr	138-0552 LRF 2011 - DA & PD	138-0553 LRF 2011 - Juv Justice Acct
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	102	0	0	192	0	0
3 0101 Non Departmental	2	48	192	27	523	59	45	1,785	1	1
4 0281 Employee Benefits	0	0	11	0	55	0	0	186	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	0	563	717	475	1,984	228	171	6,832	0	0
7 0041 Personnel/Risk	0	0	158	0	821	0	0	2,764	0	0
8 0061 Auditor-Controller	145	392	1,902	377	6,712	125	146	4,785	95	138
9 0141 County Counsel	0	0	0	0	0	0	0	0	0	0
10 0221 DPW- Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
11 0311 Data Processing	0	46	202	26	604	57	43	2,097	0	0
<b>Total Current Allocations</b>	<b>147</b>	<b>1,049</b>	<b>3,182</b>	<b>905</b>	<b>10,801</b>	<b>469</b>	<b>404</b>	<b>18,641</b>	<b>95</b>	<b>139</b>
Less: Prior Year Allocations	710	200	3,501	394	19,078	87	597	13,613	270	389
Carry-Forward	(563)	849	(318)	511	(8,277)	382	(192)	5,028	(174)	(249)
<b>Proposed Costs</b>	<b>\$(417)</b>	<b>\$1,897</b>	<b>\$2,864</b>	<b>\$1,417</b>	<b>\$2,524</b>	<b>\$851</b>	<b>\$212</b>	<b>\$23,670</b>	<b>\$(79)</b>	<b>\$(110)</b>

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2 CFR Part 200 Cost Allocation Plan**

FY17 for use in FY19

Summary Schedule

Department	138-0554 LRF 2011 - HHS Acct	140-0678 Property Tax System	140-6786 PTA Audit	140-6787 PTA Tax Collector	140-6788 Prop Tax Assessor	141-0685 Susanville Ranch	142-0023 Title III 2209- 10	145-0561 Probation	145-0562 Juvenile Hall	145-0564 Juvenile Detention
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,238	\$90,939	\$0
2 Equipment Depreciation	0	0	0	102	0	102	0	2,014	814	0
3 0101 Non Departmental	1	0	8	36	94	185	266	2,789	1,745	(0)
4 0281 Employee Benefits	0	0	0	0	18	21	0	404	244	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	0	0	31	172	360	696	1,026	12,393	6,466	0
7 0041 Personnel/Risk	0	0	0	0	272	316	0	6,001	3,632	0
8 0061 Auditor-Controller	197	17	223	238	392	1,244	99	12,003	7,425	5
9 0141 County Counsel	0	0	0	0	0	0	0	9,354	7,976	0
10 0221 DPW- Buildings & Grounds	0	0	0	0	0	0	0	28,334	6,890	0
11 0311 Data Processing	0	0	8	35	129	220	257	3,464	2,140	0
<b>Total Current Allocations</b>	<b>198</b>	<b>17</b>	<b>270</b>	<b>582</b>	<b>1,265</b>	<b>2,784</b>	<b>1,648</b>	<b>95,994</b>	<b>128,273</b>	<b>5</b>
Less: Prior Year Allocations	465	518	394	641	1,353	2,558	110	72,362	48,092	297
Carry-Forward	(266)	(501)	(124)	(59)	(88)	226	1,539	23,632	80,181	(292)
<b>Proposed Costs</b>	<b>\$(68)</b>	<b>\$(484)</b>	<b>\$145</b>	<b>\$523</b>	<b>\$1,177</b>	<b>\$3,010</b>	<b>\$3,187</b>	<b>\$119,626</b>	<b>\$208,454</b>	<b>\$(287)</b>

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Department	145-0570 Physician Juv Hall	145-0571 Hospital Juv Hall	146-0641 Recorder	147-0641 Recorder	148-0641 Recorder	148-0642 Recorder Projects	149-0641 Recorder	150-1501 Cap Projects	151-1511 Capital Projects	152-1521 CCC Mitigation
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	248	0	9	25	54	0	0	187	0	0
4 0281 Employee Benefits	0	0	0	0	0	0	0	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	936	0	56	95	208	0	0	719	1,335	0
7 0041 Personnel/Risk	0	0	0	0	0	0	0	0	0	0
8 0061 Auditor-Controller	203	5	112	132	159	20	26	117	581	7
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	235	0	7	24	52	0	0	180	0	0
<b>Total Current Allocations</b>	<b>1,622</b>	<b>5</b>	<b>184</b>	<b>276</b>	<b>473</b>	<b>20</b>	<b>26</b>	<b>1,204</b>	<b>1,917</b>	<b>7</b>
Less: Prior Year Allocations	2,497	21	659	180	177	117	116	997	1,253	47
Carry-Forward	(875)	(15)	(475)	96	296	(97)	(90)	207	663	(40)
<b>Proposed Costs</b>	<b>\$747</b>	<b>\$(10)</b>	<b>\$(291)</b>	<b>\$372</b>	<b>\$770</b>	<b>\$(77)</b>	<b>\$(64)</b>	<b>\$1,411</b>	<b>\$2,580</b>	<b>\$(34)</b>

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Department	164-0752 MHS Act	165-0751 Mental Health	166-0851 Welfare Admin	167-0731 Public Health	169-1691 Tobacco Settlement	170-1701 Debt Service	174-1741 Geothermal	175-1751 Fair	178-1781 Pre 89 Loan Income	180-1801 Self Insur Reserve
1 Building Depreciation	\$2,353	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	1,335	0	0	0	0	0	0	713	0	0
3 0101 Non Departmental	4,914	112	0	64	0	336	1	1,497	0	0
4 0281 Employee Benefits	0	0	0	0	0	0	0	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	18,685	432	0	246	0	1,295	0	5,694	0	0
7 0041 Personnel/Risk	0	0	0	0	0	0	0	0	0	0
8 0061 Auditor-Controller	7,684	209	152	181	21	111	114	14,817	0	47
9 0141 County Counsel	0	0	0	798	0	0	0	7,856	0	0
10 0221 DPW- Buildings & Grounds	7,248	0	0	0	0	0	0	0	0	0
11 0311 Data Processing	4,685	108	0	62	0	325	0	1,399	0	0
<b>Total Current Allocations</b>	<b>46,904</b>	<b>862</b>	<b>152</b>	<b>1,350</b>	<b>21</b>	<b>2,067</b>	<b>114</b>	<b>31,974</b>	<b>0</b>	<b>47</b>
Less: Prior Year Allocations	41,366	331	293	2,076	545	0	297	27,338	628	92
Carry-Forward	5,539	531	(141)	(726)	(524)	0	(182)	4,636	(628)	(44)
<b>Proposed Costs</b>	<b>\$52,443</b>	<b>\$1,393</b>	<b>\$11</b>	<b>\$624</b>	<b>\$(503)</b>	<b>\$2,067</b>	<b>\$(68)</b>	<b>\$36,611</b>	<b>\$(628)</b>	<b>\$3</b>

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Department	181-0042 Risk Mgmt	182-0541 Narcotics Task Force	182-0542 Calmmeit	182-0543 NTF-Federal	182-0544 2015 JAG - Prevention & Education	183-1751 Fair	185-0540 CCF Equip Deprec	368-0681 Planning	526-0441 Consolidated Courts	528-0432 Child Support Services
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,346	\$0
2 Equipment Depreciation	0	0	0	0	317	0	0	0	1,041	1,788
3 0101 Non Departmental	1	0	0	0	345	41	0	0	0	1,825
4 0281 Employee Benefits	0	0	0	0	43	64	0	0	0	234
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	4	0	0	0	1,379	193	0	0	0	8,685
7 0041 Personnel/Risk	0	0	0	0	632	948	0	0	0	3,474
8 0061 Auditor-Controller	15	5	72	0	1,882	1,244	86	1,447	1,785	8,469
9 0141 County Counsel	0	0	0	0	0	0	0	0	79	896
10 0221 DPW- Buildings & Grounds	0	0	0	0	0	0	0	0	50,920	2,938
11 0311 Data Processing	1	0	0	0	423	173	0	0	0	2,228
<b>Total Current Allocations</b>	<b>21</b>	<b>5</b>	<b>72</b>	<b>0</b>	<b>5,019</b>	<b>2,662</b>	<b>86</b>	<b>1,447</b>	<b>58,172</b>	<b>30,536</b>
Less: Prior Year Allocations	60	90	129	14	42	1,973	0	1,508	45,975	31,405
Carry-Forward	(39)	(85)	(57)	(14)	4,977	689	0	(61)	12,196	(868)
<b>Proposed Costs</b>	<b>\$(18)</b>	<b>\$(80)</b>	<b>\$15</b>	<b>\$(14)</b>	<b>\$9,996</b>	<b>\$3,351</b>	<b>\$86</b>	<b>\$1,386</b>	<b>\$70,368</b>	<b>\$29,668</b>

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Department	531-5310 County Childrens Fund	536-0950 Community Pool Construction	538-5381 Honey Lake	570-5701 Lassen Transit Service	571-5711 Local Transp Fund	572-5721 St Transit Asst Fund	585-0241 Solid Waste Fund	588-0943 Westwood Business Park	589-0945 Johnstonville Water System	590-5901 RDA
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	14	221	46	1,413	0	0	1,935	0	0	0
4 0281 Employee Benefits	0	0	0	0	0	0	225	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	53	1,157	4,220	8,762	0	0	11,365	338	0	135
7 0041 Personnel/Risk	0	0	0	0	0	0	3,348	0	0	0
8 0061 Auditor-Controller	216	742	572	3,004	89	42	(25,493)	9	0	0
9 0141 County Counsel	0	0	4,586	156	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	13	210	40	2,027	0	0	3,254	0	0	0
<b>Total Current Allocations</b>	<b>297</b>	<b>2,330</b>	<b>9,464</b>	<b>15,362</b>	<b>89</b>	<b>42</b>	<b>(5,365)</b>	<b>347</b>	<b>0</b>	<b>135</b>
Less: Prior Year Allocations	562	2,204	2,798	17,363	375	134	(6,541)	549	761	42
Carry-Forward	(264)	126	6,666	(2,000)	(286)	(92)	1,176	(202)	(761)	93
<b>Proposed Costs</b>	<b>\$33</b>	<b>\$2,456</b>	<b>\$16,131</b>	<b>\$13,362</b>	<b>\$(197)</b>	<b>\$(51)</b>	<b>\$(4,189)</b>	<b>\$145</b>	<b>\$(761)</b>	<b>\$229</b>



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Department	9997 Schools	9998 Districts	All Other	Total
1 Building Depreciation	\$0	\$0	\$21,185	\$425,963
2 Equipment Depreciation	0	0	0	55,587
3 0101 Non Departmental	0	2,761	0	118,437
4 0281 Employee Benefits	0	0	0	26,364
5 0291 Insurance	0	0	0	130,207
6 0031 Administrative Services	0	14,717	112	564,378
7 0041 Personnel/Risk	0	0	0	134,138
8 0061 Auditor-Controller	19,154	38,091	208	441,866
9 0141 County Counsel	0	5,584	0	394,435
10 0221 DPW- Buildings & Grounds	0	0	354,771	1,031,746
11 0311 Data Processing	0	2,666	0	144,036
<b>Total Current Allocations</b>	<b>19,154</b>	<b>63,819</b>	<b>376,277</b>	<b>3,467,156</b>
Less: Prior Year Allocations	34,892	34,131	222,236	2,560,951
Carry-Forward	(15,737)	29,687	154,041	904,043
<b>Proposed Costs</b>	<b>\$3,417</b>	<b>\$93,506</b>	<b>\$530,317</b>	<b>\$4,371,199</b>