



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Plumas
Quincy, California**

**Date: September 24, 2018
Filing Ref: PLU19**

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.

**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 **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.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|-----------------------------|------------------------------------|
| 1. Employee Fringe Benefits | 4. Risk Management / WC & GL (ISF) |
| 2. County Counsel | 5. Unemployment Reserve (ISF) |
| 3. Information Technology | 6. OPEB (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 2018-19 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF PLUMAS

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Roberta M. Allen
Name
Auditor/Controller

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

9-18-2018
Title
Date

9-25-2018
Date

**Negotiated by Kirsten Ford
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

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	\$1,008	\$0	\$0	\$7,491	\$688	\$9,388	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	936	0	0	0	0
3 20030 CAO	111	25	0	150	52	48	0	2	1	29
4 20035 Human Resources	5,862	0	0	7,993	2,492	2,748	0	0	0	0
5 20020 General Services	1,477	242	0	782	412	343	3	156	76	300
6 20080 County Counsel	72,722	0	0	4,271	3,532	239	69	2,540	0	1,520
7 20040 Auditor	7,101	174	1	4,898	3,097	2,409	8	3,385	220	1,260
8 20050 Treasurer/Tax Collector	201	11	0	202	165	131	0	567	2	202
9 20120 Facility Services	13,937	0	0	14,456	10,936	18,902	0	0	0	0
10 20220 Information Technology	4,803	0	0	118,105	29,756	6,478	0	0	0	0
11 20469 Records Managment	1,985	0	0	26,404	1,087	20,993	0	0	0	0
12 Property Insurance	217	0	0	721	148	903	0	0	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	109,423	453	2	185,472	52,365	63,518	80	6,649	298	3,311
Less: Prior Year Allocations	156,431	232	1	203,469	60,466	51,135	18	7,940	922	4,824
Carry-Forward	(47,008)	221	0	(17,997)	(8,100)	12,383	62	(1,291)	(624)	(1,513)
Proposed Costs	\$62,416	\$673	\$2	\$167,474	\$44,265	\$75,901	\$141	\$5,358	\$(325)	\$1,798

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

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	\$27,398	\$0	\$0	\$116	\$0	\$11,337	\$9,693	\$37,554	\$2,189
2 Equipment Depreciation	0	5,213	0	0	0	0	10,165	4,745	2,554	0
3 20030 CAO	0	259	14	11	18	1	80	105	41	22
4 20035 Human Resources	0	14,681	182	0	987	0	3,916	5,496	1,989	1,301
5 20020 General Services	9	1,420	487	144	178	75	586	694	507	125
6 20080 County Counsel	0	17,115	0	0	0	0	1,472	1,985	271	13,438
7 20040 Auditor	27	8,461	3,599	928	1,875	1,512	4,066	4,905	4,007	1,177
8 20050 Treasurer/Tax Collector	0	351	371	146	117	249	228	287	334	28
9 20120 Facility Services	0	45,988	0	0	1,562	0	3,732	18,414	10,970	3,752
10 20220 Information Technology	0	41,461	0	0	3,212	0	6,660	29,609	8,072	5,648
11 20469 Records Managment	0	0	0	0	314	0	0	22,941	0	0
12 Property Insurance	0	2,671	0	0	25	0	1,135	933	3,460	213
13 Annex Interest	0	20,604	0	0	0	0	0	0	0	1,646
Total Current Allocations	35	185,623	4,652	1,229	8,404	1,837	43,378	99,807	69,758	29,538
Less: Prior Year Allocations	170	232,486	2,740	751	10,214	132	22,314	101,980	72,668	24,039
Carry-Forward	(134)	(46,863)	1,912	477	(1,811)	1,705	21,063	(2,174)	(2,910)	5,499
Proposed Costs	\$(99)	\$138,759	\$6,564	\$1,706	\$6,593	\$3,542	\$64,441	\$97,633	\$66,848	\$35,038

09.07.2018

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

FY17 for use in FY19

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	\$902	\$0	\$8,936	\$1,747	\$19,092	\$0	\$0
2 Equipment Depreciation	0	0	0	676	4,503	0	550	3,631	0	0
3 20030 CAO	8	18	0	54	0	57	22	131	0	0
4 20035 Human Resources	399	933	0	2,910	0	2,768	1,121	6,930	0	0
5 20020 General Services	91	153	12	780	20	512	204	909	49	3
6 20080 County Counsel	0	10,645	0	3,072	2,293	24,881	0	2,218	0	0
7 20040 Auditor	865	1,441	120	4,255	136	3,546	1,538	5,204	150	0
8 20050 Treasurer/Tax Collector	18	117	16	155	6	159	89	251	0	0
9 20120 Facility Services	0	0	0	12,857	0	16,412	3,208	35,175	0	0
10 20220 Information Technology	0	0	0	55,408	373	10,614	19,878	14,044	0	0
11 20469 Records Management	0	0	0	936	0	0	0	39,606	0	0
12 Property Insurance	0	0	0	195	0	860	168	1,935	0	0
13 Annex Interest	0	0	0	0	0	0	0	14,239	0	0
Total Current Allocations	1,380	13,305	148	82,199	7,332	68,745	28,524	143,363	199	3
Less: Prior Year Allocations	1,301	431	124	81,388	13,714	56,101	27,872	169,787	131	710
Carry-Forward	79	12,874	24	811	(6,381)	12,644	652	(26,423)	68	(707)
Proposed Costs	\$1,460	\$26,180	\$172	\$83,011	\$951	\$81,389	\$29,176	\$116,940	\$267	\$(704)

2 CFR Part 200 Cost Allocation Plan

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	\$6,184	\$0	\$27,275	\$0	\$0	\$4,900	\$0	\$0	\$5,795	\$1,757
2 Equipment Depreciation	0	7,022	0	0	0	0	0	0	0	0
3 20030 CAO	0	45	84	33	0	18	0	0	22	22
4 20035 Human Resources	0	2,692	4,302	1,838	0	908	0	0	963	1,065
5 20020 General Services	0	284	651	256	9	178	0	13	272	238
6 20080 County Counsel	0	622	2,409	0	0	0	15,090	0	0	1,042
7 20040 Auditor	1	2,970	6,488	2,292	28	1,909	0	135	2,955	2,391
8 20050 Treasurer/Tax Collector	0	262	492	176	0	157	0	19	291	110
9 20120 Facility Services	522	0	71,664	0	0	1,424	0	0	155,387	15,064
10 20220 Information Technology	0	3,964	8,204	0	0	7,199	0	0	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	570	0	2,513	0	0	491	0	0	534	162
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	7,277	17,862	124,083	4,597	37	17,183	15,090	168	166,220	21,851
Less: Prior Year Allocations	4,416	7,996	119,117	5,495	33	20,147	6,136	163	94,473	32,229
Carry-Forward	2,861	9,867	4,967	(899)	4	(2,965)	8,954	5	71,747	(10,378)
Proposed Costs	\$10,138	\$27,729	\$129,050	\$3,698	\$41	\$14,218	\$24,044	\$172	\$237,966	\$11,473

Plumas County
2 CFR Part 200 Cost Allocation Plan

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	\$201	\$289	\$14,205	\$6,341	\$0	\$0	\$0	\$2,341	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	9,834	0	0
3 20030 CAO	1	1	2	3	1	0	0	183	0	0
4 20035 Human Resources	0	9	19	0	0	0	0	8,369	0	0
5 20020 General Services	48	75	111	72	44	4	7	1,486	8	0
6 20080 County Counsel	0	0	0	0	0	0	0	937	0	0
7 20040 Auditor	593	1,097	1,542	774	569	13	22	7,829	24	1
8 20050 Treasurer/Tax Collector	92	113	146	118	87	0	0	479	0	0
9 20120 Facility Services	18,542	12,426	33,689	8,372	9,837	0	0	32,622	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	11,093	0	0
11 20469 Records Management	0	0	0	0	0	0	0	4,027	0	0
12 Property Insurance	18	27	1,309	584	0	0	0	505	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	19,496	14,039	51,023	16,265	10,538	17	29	79,704	32	2
Less: Prior Year Allocations	17,410	10,807	24,053	14,635	29,102	19	24	80,319	81	1
Carry-Forward	2,086	3,232	26,970	1,630	(18,564)	(2)	6	(615)	(49)	0
Proposed Costs	\$21,582	\$17,271	\$77,993	\$17,895	\$(8,026)	\$15	\$35	\$79,089	\$(16)	\$2

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

Summary Schedule

Department	70304 DA Auto & WC Fraud	70305 DA JAG Grant	70306 DA SRVP Grant	70307 DA/SLESF Ch 134	70312 DA- Enviro Settlement	20028 Homicide Trials	20446 Bldg Dev/Impact	20447 Abandoned Veh Abate	20830 Senior Services	20710 Super Rec Fds Dist 1
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	9,201	0
3 20030 CAO	0	0	0	86	0	5	0	1	40	0
4 20035 Human Resources	0	0	0	4,680	0	0	0	0	759	0
5 20020 General Services	3	5	4	594	12	64	8	30	1,147	11
6 20080 County Counsel	0	0	0	0	0	0	0	1,153	400	0
7 20040 Auditor	10	14	12	5,965	45	189	23	235	13,084	35
8 20050 Treasurer/Tax Collector	0	0	0	678	2	21	0	32	1,770	0
9 20120 Facility Services	0	0	0	0	0	0	0	0	1,224	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	1,730	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	14	19	15	12,003	58	279	31	1,452	29,355	46
Less: Prior Year Allocations	15	31	51	7,623	0	18	25	0	23,334	36
Carry-Forward	(1)	(12)	(36)	4,380	0	261	6	0	6,020	10
Proposed Costs	\$13	\$6	\$(20)	\$16,384	\$58	\$539	\$37	\$1,452	\$35,375	\$56

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

Summary Schedule

Department	20720 Super	20730 Super	20740 Super	20750 Super	70329 SO -	70330 Sheriff	70370 Baliff	70380 Jails	70387 Court	70388 Jail -
	Rec Fds Dist	Rec Fds Dist	Rec Fds Dist	Rec Fds Dist	Buffer				Security	SB 678
	2	3	4	5						
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$23,257	\$0	\$67,655	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	22,403	0	1,000	0	0
3 20030 CAO	0	0	0	0	4	906	0	374	70	35
4 20035 Human Resources	0	0	0	0	0	43,810	0	18,431	3,542	1,984
5 20020 General Services	3	3	3	3	457	5,626	7	1,954	507	206
6 20080 County Counsel	0	0	0	0	0	31,064	0	22,948	0	0
7 20040 Auditor	8	9	8	9	1,734	37,076	21	13,904	2,733	1,355
8 20050 Treasurer/Tax Collector	0	0	0	0	81	1,425	0	991	99	0
9 20120 Facility Services	0	0	0	0	0	42,401	0	96,279	0	0
10 20220 Information Technology	0	0	0	0	0	20,093	0	4,639	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	2,699	0	6,233	0	0
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	11	12	11	12	2,276	230,760	28	234,407	6,950	3,580
Less: Prior Year Allocations	10	11	10	11	5	241,409	20	208,984	5,325	2,568
Carry-Forward	1	1	1	1	2,271	(10,650)	7	25,424	1,626	1,012
Proposed Costs	\$11	\$13	\$11	\$13	\$4,548	\$220,110	\$35	\$259,831	\$8,576	\$4,592

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

Summary Schedule

Department	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	70591 Public Authority	70594 Social Svc Asst
1 Building Depreciation	\$0	\$0	\$0	\$0	\$5,894	\$0	\$0	\$65,948	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	1,226	0	1	2	62	0	5	769	29	287
4 20035 Human Resources	55,978	0	11	0	2,157	0	0	37,371	0	0
5 20020 General Services	8,122	1	146	188	969	33	69	4,812	267	3,024
6 20080 County Counsel	11,278	0	17	0	1,976	0	0	33,708	0	0
7 20040 Auditor	61,098	3	1,142	775	7,827	101	260	26,990	192	2,751
8 20050 Treasurer/Tax Collector	6,433	0	87	45	701	0	32	2,430	19	120
9 20120 Facility Services	0	0	0	0	1,713	0	0	110,459	0	0
10 20220 Information Technology	1,228	0	0	0	3,810	0	0	20,358	0	0
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	590	0	0	6,430	0	0
13 Annex Interest	0	0	0	0	0	0	0	49,595	0	0
Total Current Allocations	145,363	5	1,404	1,011	25,701	134	366	358,870	508	6,183
Less: Prior Year Allocations	148,125	6	1,665	2,055	16,537	7	214	416,141	176	3,311
Carry-Forward	(2,763)	(1)	(261)	(1,045)	9,164	127	152	(57,271)	331	2,872
Proposed Costs	\$142,600	\$4	\$1,143	\$(34)	\$34,864	\$262	\$518	\$301,600	\$839	\$9,054

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

Summary Schedule

Department	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	70577 Cal Works MH	70574 Sierra House Bd & Care
1 Building Depreciation	\$0	\$0	\$32,095	\$0	\$0	\$0	\$0	\$0	\$0	\$1,782
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	37	560	586	28	15	28	31	7	131
4 20035 Human Resources	0	2,475	24,679	28,743	910	1,061	1,496	1,715	478	6,981
5 20020 General Services	32	115	4,197	3,233	190	29	250	441	61	982
6 20080 County Counsel	0	0	14,952	568	0	0	0	0	0	0
7 20040 Auditor	100	824	21,863	17,041	612	225	1,938	3,816	500	7,590
8 20050 Treasurer/Tax Collector	0	0	2,004	1,546	2	0	170	334	0	756
9 20120 Facility Services	0	0	68,385	0	0	0	0	0	0	13,319
10 20220 Information Technology	0	0	1,766	0	0	0	0	0	0	0
11 20469 Records Management	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	3,302	0	0	0	0	0	0	164
13 Annex Interest	0	0	23,856	0	0	0	0	0	0	0
Total Current Allocations	133	3,450	197,660	51,717	1,743	1,330	3,882	6,337	1,046	31,705
Less: Prior Year Allocations	110	2,703	246,339	16,606	2,950	1,476	4,305	6,625	2,521	47,580
Carry-Forward	23	747	(48,679)	35,111	(1,208)	(146)	(423)	(288)	(1,476)	(15,875)
Proposed Costs	\$156	\$4,197	\$148,980	\$86,827	\$535	\$1,185	\$3,459	\$6,049	\$(430)	\$15,831

2 CFR Part 200 Cost Allocation Plan

Summary Schedule

Department	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	20565 Hlth VRIP H&S 10605.3	70580 Alcohol & Drug
1 Building Depreciation	\$0	\$0	\$75,521	\$0	\$0	\$0	\$0	\$0	\$0	\$6,611
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	13	27	543	2	7	23	0	0	0	94
4 20035 Human Resources	813	632	23,575	0	155	1,089	0	0	0	5,427
5 20020 General Services	35	346	4,558	68	199	213	1	3	45	658
6 20080 County Counsel	0	0	8,519	0	0	0	0	0	0	4,486
7 20040 Auditor	170	3,293	24,758	185	2,401	2,025	3	9	179	3,754
8 20050 Treasurer/Tax Collector	0	387	2,332	6	264	176	0	0	8	70
9 20120 Facility Services	0	0	127,777	0	0	0	0	0	0	10,801
10 20220 Information Technology	0	0	38,947	0	0	0	0	0	0	3,468
11 20469 Records Managment	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	7,356	0	0	0	0	0	0	645
13 Annex Interest	0	0	55,691	0	0	0	0	0	0	4,972
Total Current Allocations	1,031	4,684	369,576	261	3,026	3,526	5	12	232	40,986
Less: Prior Year Allocations	3,080	4,169	444,025	191	3,500	3,203	3	9	646	14,075
Carry-Forward	(2,049)	515	(74,448)	70	(474)	323	1	3	(414)	26,910
Proposed Costs	\$(1,018)	\$5,199	\$295,128	\$332	\$2,552	\$3,849	\$6	\$16	\$(182)	\$67,896

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

Summary Schedule

Department	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	70340 Every 15 Min	70343 CALMNET SO
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	10	(0)	0	0	25	0	0	0	2
4 20035 Human Resources	0	0	0	0	0	271	0	0	0	12
5 20020 General Services	1	154	8	95	24	435	12	8	11	54
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	3	893	27	342	112	3,473	76	40	79	503
8 20050 Treasurer/Tax Collector	0	112	0	11	10	468	10	3	10	73
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	5	1,169	34	449	146	4,673	98	51	100	643
Less: Prior Year Allocations	15	1,065	825	391	170	4,017	63	15	139	1,531
Carry-Forward	(11)	104	(791)	58	(23)	656	35	36	(39)	(888)
Proposed Costs	\$(6)	\$1,272	\$(756)	\$507	\$123	\$5,329	\$133	\$87	\$61	\$(245)

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

Summary Schedule

Department	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	70384 OHV Grant	70385 OES/ADA Sheriff
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	2	2	3	11	0	2	0	75	5	10
4 20035 Human Resources	0	0	18	291	0	0	0	3,880	176	525
5 20020 General Services	22	30	38	173	12	40	13	536	99	161
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	67	59	91	1,463	35	418	38	4,296	412	1,556
8 20050 Treasurer/Tax Collector	8	2	10	138	0	66	2	330	45	0
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 Management	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	99	92	160	2,076	47	526	53	9,117	737	2,253
Less: Prior Year Allocations	167	58	242	2,734	1,094	407	62	8,870	899	1,539
Carry-Forward	(68)	34	(82)	(658)	(1,046)	119	(9)	248	(162)	714
Proposed Costs	\$32	\$126	\$78	\$1,418	\$(999)	\$645	\$44	\$9,365	\$575	\$2,967

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

Summary Schedule

Department	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)	20403 Prob OTRAP
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	4	1	0	0	0	0	145	0	0
4 20035 Human Resources	0	0	0	0	0	0	0	7,696	0	0
5 20020 General Services	4	306	44	0	1	1	1	1,065	15	6
6 20080 County Counsel	0	0	0	0	0	0	0	359	0	0
7 20040 Auditor	12	2,880	232	1	2	2	2	7,044	45	17
8 20050 Treasurer/Tax Collector	0	389	21	0	0	0	0	350	0	0
9 20120 Facility Services	0	0	0	0	0	0	0	6,964	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Management	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	15	3,579	297	2	3	3	3	23,623	60	23
Less: Prior Year Allocations	26	2,696	394	1	2	2	2	33,892	46	48
Carry-Forward	(10)	883	(96)	0	1	1	1	(10,269)	14	(24)
Proposed Costs	\$5	\$4,462	\$201	\$2	\$4	\$4	\$4	\$13,353	\$74	\$(1)

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

Summary Schedule

Department	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	20489 SS Truncation Prog
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)	20	0	0	0	0	0	0
4 20035 Human Resources	0	0	0	937	0	0	0	0	0	0
5 20020 General Services	21	5	19	266	1	17	11	22	280	121
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	148	16	87	3,274	3	52	34	153	1,052	374
8 20050 Treasurer/Tax Collector	16	0	3	257	0	0	0	18	36	0
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 Management	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	185	22	109	4,755	5	69	45	194	1,367	495
Less: Prior Year Allocations	572	38	112	2,862	3	61	35	239	269	320
Carry-Forward	(387)	(17)	(2)	1,893	1	8	10	(45)	1,098	176
Proposed Costs	\$(201)	\$5	\$107	\$6,647	\$6	\$78	\$54	\$148	\$2,466	\$671

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

Summary Schedule

Department	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	20293 Crim Justice Const
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	6	0	0	0	41	0	0	0	0
4 20035 Human Resources	0	96	0	0	0	0	0	0	0	0
5 20020 General Services	149	308	71	73	11	376	0	19	4	39
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	459	3,239	525	292	34	232	1	58	13	134
8 20050 Treasurer/Tax Collector	0	5	60	13	0	21	0	0	0	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	608	3,653	656	378	45	670	2	77	17	176
Less: Prior Year Allocations	358	1,940	83	318	64	38	22	29	12	309
Carry-Forward	250	1,713	573	60	(19)	632	(20)	48	5	(133)
Proposed Costs	\$858	\$5,367	\$1,230	\$439	\$26	\$1,303	\$(18)	\$125	\$21	\$44

09.07.2018

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

FY17 for use in FY19

Summary Schedule

Department	20140 Capital Improvements	20139 Cap Proj Animal Shltr	20137 Courthouse Remodel	20136 Cthse Annex / HHS	20579 SW Plant / Oper	20891 Airports	20892 Airport Cap Imp	20480 Senior Trans	20481 PC Transit Authority	22122 Unempl Reserve
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$650	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	91	0	0	0	23	50	42	158	56	6
4 20035 Human Resources	0	0	0	0	0	1,970	0	9,892	0	0
5 20020 General Services	785	2	5	5	381	876	385	739	509	84
6 20080 County Counsel	0	0	0	0	0	1,529	0	0	0	0
7 20040 Auditor	136	6	15	14	1,217	6,161	176	4,970	295	150
8 20050 Treasurer/Tax Collector	0	0	0	0	115	515	10	210	26	10
9 20120 Facility Services	0	0	0	0	0	0	0	1,062	0	0
10 20220 Information Technology	0	0	0	0	0	0	0	0	0	0
11 20469 Records Management	0	0	0	0	0	0	0	0	0	0
12 Property Insurance	0	0	0	0	0	0	0	63	0	0
13 Annex Interest	0	0	0	0	0	0	0	489	0	0
Total Current Allocations	1,012	8	20	19	1,737	11,101	613	18,235	886	250
Less: Prior Year Allocations	318	6	15	14	1,931	9,575	387	17,022	228	145
Carry-Forward	693	2	5	5	(194)	1,527	226	1,213	658	105
Proposed Costs	\$1,705	\$10	\$25	\$23	\$1,543	\$12,628	\$839	\$19,448	\$1,544	\$355

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

Summary Schedule

Department	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	26100 PC Flood Control	26103 Flood Control
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	220	24	0	0	0	0	0	0	0
4 20035 Human Resources	0	0	0	0	0	0	0	51	16	0
5 20020 General Services	14	1,855	204	6	13	42	53	136	109	142
6 20080 County Counsel	0	0	0	0	0	1,354	2,870	773	2,379	0
7 20040 Auditor	43	292	31	20	48	155	300	856	533	1,630
8 20050 Treasurer/Tax Collector	0	16	0	0	2	5	26	32	26	225
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	373
11 20469 Records Management	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	57	2,383	259	26	62	1,556	3,250	1,849	3,063	2,370
Less: Prior Year Allocations	41	613	67	19	50	209	613	1,097	20,541	1,230
Carry-Forward	16	1,770	192	7	12	1,347	2,637	752	(17,478)	1,140
Proposed Costs	\$73	\$4,153	\$451	\$33	\$75	\$2,903	\$5,886	\$2,600	\$(14,415)	\$3,510

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

Summary Schedule

Department	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	26880 Greenville Cemetery	26890 Meadow Valley 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	360	151	0	0	23	15
5 20020 General Services	37	12	4	220	372	259	5	35	171	116
6 20080 County Counsel	0	0	0	282	684	0	0	0	0	0
7 20040 Auditor	141	38	13	2,187	4,569	2,344	14	117	1,414	818
8 20050 Treasurer/Tax Collector	5	0	0	290	604	202	0	2	125	62
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 Management	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	183	51	17	2,979	6,588	2,956	19	153	1,733	1,010
Less: Prior Year Allocations	174	82	12	2,726	5,422	2,582	16	189	1,581	1,082
Carry-Forward	9	(31)	5	253	1,167	375	3	(35)	152	(71)
Proposed Costs	\$192	\$20	\$21	\$3,232	\$7,755	\$3,331	\$21	\$118	\$1,885	\$939

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

Summary Schedule

Department	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	26570 Graeagle Fire	26580 Hamilton Branch 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	41	0	337	8	32	252	0	27	201	0
5 20020 General Services	81	209	285	126	157	584	7	204	448	349
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	487	1,869	3,235	976	1,435	7,465	21	1,973	4,755	3,285
8 20050 Treasurer/Tax Collector	24	183	322	83	164	942	0	180	529	393
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 Management	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	633	2,261	4,179	1,193	1,788	9,244	28	2,384	5,933	4,028
Less: Prior Year Allocations	603	2,317	3,369	1,048	1,014	7,472	20	1,881	5,568	2,904
Carry-Forward	30	(57)	811	145	774	1,772	7	503	365	1,124
Proposed Costs	\$663	\$2,204	\$4,990	\$1,337	\$2,561	\$11,016	\$35	\$2,888	\$6,299	\$5,152

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

Summary Schedule

Department	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	22430 Transit Assistance	26690 Local Transp Dist
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	16	5	0	0
4 20035 Human Resources	0	7	2,453	364	0	25	0	0	0	0
5 20020 General Services	94	261	729	641	168	334	270	61	17	78
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	520
7 20040 Auditor	478	2,536	10,136	10,621	1,530	3,771	664	99	52	369
8 20050 Treasurer/Tax Collector	28	267	1,030	1,409	194	458	44	8	0	2
9 20120 Facility Services	0	0	0	0	0	0	0	0	0	0
10 20220 Information Technology	0	0	0	0	0	0	999	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	600	3,071	14,347	13,035	1,892	4,588	1,993	173	69	968
Less: Prior Year Allocations	535	3,009	13,600	11,390	1,939	3,967	2,018	110	112	350
Carry-Forward	65	62	747	1,644	(47)	621	(24)	63	(42)	618
Proposed Costs	\$665	\$3,133	\$15,095	\$14,679	\$1,846	\$5,209	\$1,969	\$235	\$27	\$1,586

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

Summary Schedule

Department	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	26765 Whitehawk CSD	26790 Gold Mnt CSD
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	309	0	0	0	0
5 20020 General Services	44	36	37	53	36	424	15	18	15	17
6 20080 County Counsel	0	0	0	0	0	57	0	0	0	0
7 20040 Auditor	146	136	113	191	137	6,101	73	82	73	79
8 20050 Treasurer/Tax Collector	2	5	0	5	5	724	5	5	5	5
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 Management	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	192	177	150	249	178	7,614	93	106	93	101
Less: Prior Year Allocations	278	170	356	203	173	6,501	74	74	149	75
Carry-Forward	(86)	7	(207)	46	5	1,113	19	31	(56)	26
Proposed Costs	\$106	\$184	\$(57)	\$295	\$183	\$8,727	\$112	\$137	\$38	\$127

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

Summary Schedule

Department	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 Clío Public Utility	26960 Johnsville Public Utility	26970 East Quincy Svcs
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	642	0	0	0	10	0
5 20020 General Services	34	34	188	99	538	45	37	37	142	37
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	0
7 20040 Auditor	130	130	1,568	705	6,560	172	141	141	1,164	141
8 20050 Treasurer/Tax Collector	5	5	168	62	708	6	5	5	87	5
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 Management	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	169	169	1,925	866	8,446	224	183	183	1,403	183
Less: Prior Year Allocations	164	164	1,230	1,775	7,696	248	174	172	1,310	174
Carry-Forward	5	5	695	(909)	750	(25)	9	11	94	9
Proposed Costs	\$174	\$174	\$2,619	\$(44)	\$9,197	\$199	\$192	\$194	\$1,497	\$192

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

Summary Schedule

Department	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	26921 Quincy Cemetery Endow	26922 Clsd Quincy Cem Endow
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	9	46	0	0	59	0	0	0
5 20020 General Services	34	69	130	388	3	21	314	20	13	2
6 20080 County Counsel	0	0	1,562	0	0	0	0	0	0	0
7 20040 Auditor	130	507	1,113	3,537	10	141	2,441	366	41	6
8 20050 Treasurer/Tax Collector	5	57	112	395	0	15	222	58	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	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	169	632	2,925	4,367	14	177	3,035	445	54	8
Less: Prior Year Allocations	456	615	1,872	2,375	15	1,112	2,995	405	52	6
Carry-Forward	(287)	17	1,053	1,992	(1)	(935)	41	39	2	2
Proposed Costs	\$(118)	\$649	\$3,978	\$6,358	\$13	\$(758)	\$3,076	\$484	\$56	\$10

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

Summary Schedule

Department	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	70276 P.C. Trial Court	20301 Law Library
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,617	\$784
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 20030 CAO	0	0	0	0	0	0	0	0	3	0
4 20035 Human Resources	0	0	0	0	0	0	0	0	0	0
5 20020 General Services	17	8	8	5	3	40	7,161	9,779	63	17
6 20080 County Counsel	0	0	0	0	0	0	0	0	0	4,303
7 20040 Auditor	51	26	23	14	10	150	22,222	103,520	229	52
8 20050 Treasurer/Tax Collector	0	0	0	0	0	5	8	4,985	19	0
9 20120 Facility Services	0	0	0	0	0	0	0	0	106,316	10,572
10 20220 Information Technology	0	0	0	0	0	0	0	0	(382)	0
11 20469 Records Management	0	0	0	0	0	0	0	0	121	0
12 Property Insurance	0	0	0	0	0	0	0	0	1,644	169
13 Annex Interest	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	68	34	31	19	14	195	29,392	118,284	115,632	15,898
Less: Prior Year Allocations	59	37	27	11	25	680	22,137	102,584	139,976	13,884
Carry-Forward	9	(3)	4	7	(11)	(485)	7,255	15,701	(24,344)	2,014
Proposed Costs	\$77	\$30	\$35	\$26	\$3	\$(290)	\$36,646	\$133,985	\$91,288	\$17,911

**Plumas County
2 CFR Part 200 Cost Allocation Plan**

Summary Schedule

Department	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	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$494,642
2 Equipment Depreciation	0	0	0	0	0	0	0	82,433
3 20030 CAO	0	64	0	0	0	0	0	8,833
4 20035 Human Resources	0	1,072	0	0	0	0	0	384,096
5 20020 General Services	41	662	5	5	172	47	832	98,042
6 20080 County Counsel	0	24	0	0	0	0	5,430	335,578
7 20040 Auditor	168	2,000	16	16	1,488	172	8,384	654,578
8 20050 Treasurer/Tax Collector	8	168	0	0	170	5	1,117	50,389
9 20120 Facility Services	0	0	0	0	0	0	168,103	1,335,225
10 20220 Information Technology	0	0	0	0	0	0	0	481,612
11 20469 Records Managment	0	0	0	0	0	0	0	118,416
12 Property Insurance	0	0	0	0	0	0	0	49,595
13 Annex Interest	0	0	0	0	0	0	0	171,092
Total Current Allocations	217	3,991	22	22	1,830	224	183,865	4,264,531
Less: Prior Year Allocations	645	3,060	22	22	1,584	155	289,185	4,458,456
Carry-Forward	(429)	931	0	0	246	69	(105,320)	(195,435)
Proposed Costs	\$(212)	\$4,922	\$22	\$22	\$2,076	\$294	\$78,546	\$4,069,097