



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Lassen
Susanville, California

Date: September 26, 2025
Filing Ref: LAS25

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 **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, for further allocation to federal grants and contracts performed by the respective county departments.

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

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

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

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

SECTION III: CONDITIONS

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

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

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

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost

center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

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

F. SPECIAL REMARKS: There are no adjustments in the fiscal year 2024-25 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF LASSEN**BY Original signed by**

Stephanie Hranac

**Name
Assistant Auditor**

**Title
09-26-2025**

Date**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER****BY Original signed by**

**SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division****09-26-2025**

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

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

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Summary Schedule

Department	0011 Board of Supervisors	0012 Clerk of the Board	0062 Collections	0071 Treasurer	0073 Tax Collector	0081 Assessor	0222 Parks	0312 Data Proc - Prop Mgmt	0331 PW - Surveyor	0391 County Clerk
1 Building Depreciation	\$1,632	\$258	\$168	\$147	\$235	\$2,070	\$0	\$0	\$0	\$220
2 Equipment Depreciation	549	596	387	340	542	0	0	0	0	507
3 0101 Non Departmental	706	305	310	226	538	1,687	46	206	288	87
4 0281 Employee Benefits	36	(590)	14	9	18	62	0	0	8	4
5 0291 Insurance	36,339	692	780	534	2,182	41,377	125	0	535	31,073
6 0031 Administrative Services	32,409	20,440	887	878	1,541	4,828	419	589	823	1,515
7 0041 Personnel/Risk	2,289	549	870	572	1,122	3,955	0	0	526	229
8 0061 Auditor-Controller	4,299	1,588	2,404	1,231	14,274	7,201	1,601	144	1,757	2,066
9 0141 County Counsel	36,860	1,191	235	172	408	1,690	35	156	218	66
10 0221 DPW - Buildings & Grounds	19,707	7,884	12,209	7,676	8,715	50,076	0	0	(41)	4,466
11 0311 Data Processing	921	354	391	11,518	640	2,050	45	202	335	108
Total Current Allocations	135,748	33,266	18,653	23,303	30,214	114,995	2,269	1,295	4,449	40,341
Less: Prior Year Allocations	159,398	16,706	20,274	18,513	18,751	78,331	3,065	1,395	2,829	42,374
Carry-Forward	(23,650)	16,560	(1,621)	4,790	11,463	36,665	(796)	(100)	1,620	(2,034)
Proposed Costs	\$112,098	\$49,826	\$17,032	\$28,092	\$41,677	\$151,660	\$1,474	\$1,196	\$6,070	\$38,307

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Department	0392 Elections	0451 Grand Jury	0527 Animal Control	0601 Agriculture Comm	0602 Pred Anml Ctrl	0641 Recorder	0661 Emergency Services	0681 Planning	0682 Bldg Inspection	0921 Vet Svcs
1 Building Depreciation	\$488	\$0	\$8,162	\$0	\$0	\$436	\$0	\$5,873	\$2,984	\$0
2 Equipment Depreciation	1,127	0	0	0	0	1,007	0	0	0	0
3 0101 Non Departmental	655	21	540	1,067	173	395	672	1,724	1,291	282
4 0281 Employee Benefits	16	0	20	(821)	0	(584)	0	64	54	11
5 0291 Insurance	2,007	0	38,950	6,137	0	717	1,507	6,858	4,207	603
6 0031 Administrative Services	2,336	520	1,544	5,192	496	1,130	12,003	6,834	3,783	806
7 0041 Personnel/Risk	1,039	0	1,282	1,717	0	929	0	4,093	3,438	687
8 0061 Auditor-Controller	3,063	2,218	6,259	5,327	62	3,191	645	9,838	14,771	1,897
9 0141 County Counsel	1,320	125	409	809	131	299	592	16,176	978	213
10 0221 DPW - Buildings & Grounds	13,510	0	(417)	(186)	0	17,429	0	58,280	29,393	4,253
11 0311 Data Processing	746	20	657	1,218	170	480	658	2,099	1,610	345
Total Current Allocations	26,307	2,904	57,407	20,460	1,033	25,430	16,077	111,839	62,508	9,096
Less: Prior Year Allocations	31,542	7,640	60,215	12,325	1,041	23,824	20,987	86,936	45,050	9,670
Carry-Forward	(5,235)	(4,736)	(2,808)	8,135	(7)	1,607	(4,909)	24,903	17,457	(574)
Proposed Costs	\$21,073	\$(1,832)	\$54,599	\$28,595	\$1,026	\$27,037	\$11,168	\$136,742	\$79,965	\$8,522

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Department	1021 Coop Extension	1091 Health Human Ct Share	1111 Gen Share	9000 Non Deptl	104-0322 Information Systems	104-1071 Telephone	106-0552 Local Rev Fd 2011-DA &PD	107-0421 CCC Reimb	108-0433 DA Victim Witness	108-0438 DA - Child Advocacy Center
1 Building Depreciation	\$2,133	\$0	\$0	\$0	\$1,110	\$0	\$0	\$0	\$424	\$(518)
2 Equipment Depreciation	0	0	0	0	2,565	0	0	0	0	0
3 0101 Non Departmental	172	0	796	0	1,599	(0)	0	2,282	343	324
4 0281 Employee Benefits	7	0	0	0	29	0	0	0	22	(1)
5 0291 Insurance	2,743	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	493	0	2,279	0	38,248	0	0	7,912	1,212	928
7 0041 Personnel/Risk	458	0	0	0	1,831	0	0	0	1,396	746
8 0061 Auditor-Controller	1,884	160	185	539	5,636	344	278	8,993	2,892	2,196
9 0141 County Counsel	131	0	603	0	1,322	0	0	1,866	260	246
10 0221 DPW - Buildings & Grounds	21,355	0	0	0	26,924	0	0	0	8,459	6,069
11 0311 Data Processing	215	0	780	0	1,751	0	0	2,236	476	393
Total Current Allocations	29,591	160	4,643	539	81,014	344	278	23,288	15,485	10,382
Less: Prior Year Allocations	22,490	18	4,159	335	65,544	366	0	20,093	9,361	6,094
Carry-Forward	7,102	142	484	204	15,471	(22)	0	3,195	6,124	4,288
Proposed Costs	\$36,693	\$302	\$5,127	\$744	\$96,485	\$322	\$278	\$26,483	\$21,609	\$14,671

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Department	110-0651 Public Guardian	110-0721 HHS Admin	110-0731 Health	110-0732 Environment al Health	110-0751 Mental Health	110-0754 HSS Wraparound	110-0771 Alcohol	110-0801 Calif Child Svc	110-0941 HHS - Grants & Loans	111-0520 Boat Patrol
1 Building Depreciation	\$0	\$4,598	\$0	\$0	\$2,168	\$0	\$0	\$0	\$0	\$1,708
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	441	1,944	4,128	0	8,120	1,008	1,848	0	827	170
4 0281 Employee Benefits	14	1	(221)	0	243	57	49	0	39	10
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	1,493	22,548	17,908	0	25,543	2,914	5,672	1	2,396	488
7 0041 Personnel/Risk	916	3,525	10,300	0	15,565	3,662	3,113	0	2,518	641
8 0061 Auditor-Controller	3,128	15,250	33,983	528	33,714	7,620	10,655	9	8,011	1,675
9 0141 County Counsel	21,377	4,628	3,128	0	6,977	764	1,401	0	627	129
10 0221 DPW - Buildings & Grounds	(45)	106,464	(824)	(869)	57,337	(131)	(1,049)	0	(44)	(15)
11 0311 Data Processing	524	2,258	5,078	0	9,517	1,355	2,123	0	1,063	231
Total Current Allocations	27,847	161,215	73,480	(341)	159,184	17,250	23,811	11	15,437	5,038
Less: Prior Year Allocations	39,435	85,825	56,243	12,202	181,673	7,414	17,770	71	11,409	3,742
Carry-Forward	(11,588)	75,390	17,238	(12,544)	(22,489)	9,836	6,041	(60)	4,028	1,297
Proposed Costs	\$16,260	\$236,605	\$90,718	\$(12,885)	\$136,695	\$27,087	\$29,853	\$(49)	\$19,465	\$6,335

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Department	112-0941 C.D. Housing	115-0733 Tobacco Educ	118-1181 Fish & Game	119-1191 Capital Outlay	120-0852 Social Services	120-0853 Child Prot Svcs	120-0855 Community Services	120-0856 IHSS Public Auth	120-0881 Gen'l Relief	121-1211 Welfare Assistance
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	0	504	2	47	8,208	4,697	2,643	3	383	16,044
4 0281 Employee Benefits	0	18	0	0	200	141	(2,333)	9	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	0	1,442	6	280	25,453	13,592	7,564	10	1,097	45,920
7 0041 Personnel/Risk	0	1,144	0	0	12,818	9,041	9,156	572	0	0
8 0061 Auditor-Controller	28	3,089	93	198	31,958	27,327	14,082	945	779	5,381
9 0141 County Counsel	0	382	2	35	7,154	46,430	2,003	3	290	12,160
10 0221 DPW - Buildings & Grounds	0	(94)	0	0	(2,341)	(634)	(432)	(19)	0	0
11 0311 Data Processing	0	608	2	46	9,328	5,509	3,508	61	376	15,720
Total Current Allocations	28	7,093	106	605	92,778	106,105	36,189	1,584	2,926	95,224
Less: Prior Year Allocations	8	7,465	181	884	120,246	65,686	27,747	727	2,829	74,531
Carry-Forward	20	(373)	(75)	(279)	(27,469)	40,419	8,442	857	97	20,693
Proposed Costs	\$48	\$6,720	\$31	\$326	\$65,309	\$146,524	\$44,631	\$2,441	\$3,023	\$115,916

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Department	122-1221 Road Fund	122-1222 Road Constr	123-1231 Cemetery	124-1241 Aviation	125-0442 Trial Court Fund	126-1261 Crim Just F Const	127-1271 Courthouse Const	128-3093 LTF Adm Planning	128-5701 Lassen Transit Service	129-0538 Sheriff Tobacco Grant
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	11,443	60	304	60	1,314	0	0	0	243	60
4 0281 Employee Benefits	(795)	0	(1,077)	3	50	0	0	0	12	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	46,562	287	929	173	3,761	0	0	0	2,951	171
7 0041 Personnel/Risk	14,905	0	595	183	3,204	0	0	0	751	0
8 0061 Auditor-Controller	52,944	777	3,123	963	5,416	240	230	30	1,613	164
9 0141 County Counsel	8,673	46	230	46	996	0	0	0	324	45
10 0221 DPW - Buildings & Grounds	22,897	0	(32)	(16)	(205)	0	0	0	(41)	0
11 0311 Data Processing	12,708	59	357	77	1,609	0	0	0	494	58
Total Current Allocations	169,338	1,229	4,430	1,489	16,146	240	230	30	6,347	498
Less: Prior Year Allocations	152,984	1,153	4,749	952	10,465	47	39	199	2,850	7,191
Carry-Forward	16,353	76	(320)	537	5,680	193	191	(169)	3,497	(6,693)
Proposed Costs	\$185,691	\$1,305	\$4,110	\$2,027	\$21,826	\$434	\$422	\$(139)	\$9,843	\$(6,196)

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Department	130-0371 Public Defender	130-0372 Public Defender Dept	130-0431 District Attorney	130-0437 Homicides	130-0521 Sheriff - Animal Control	130-0522 Sheriff	130-0523 Dispatch	130-0525 Jail	130-0526 Jail Physician	130-0528 Jail Hospital
1 Building Depreciation	\$0	\$0	\$21,989	\$0	\$0	\$15,526	\$4,658	\$206,269	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	314	1,651	2,453	1	162	9,877	1,274	7,721	2,949	63
4 0281 Employee Benefits	0	0	(2,242)	0	14	(1,025)	58	(511)	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	1,360	7,143	7,196	4	462	29,768	3,763	23,255	8,439	179
7 0041 Personnel/Risk	0	0	4,212	0	916	14,832	3,708	19,181	0	0
8 0061 Auditor-Controller	1,969	557	10,049	40	1,670	31,640	6,692	43,443	575	235
9 0141 County Counsel	238	3,419	1,996	1	122	16,375	965	5,852	2,235	47
10 0221 DPW - Buildings & Grounds	0	25,273	64,483	0	(37)	(6,049)	(216)	(7,388)	0	0
11 0311 Data Processing	308	1,618	2,826	1	250	11,166	1,620	9,489	2,889	61
Total Current Allocations	4,189	39,660	112,961	48	3,559	122,111	22,521	307,311	17,087	585
Less: Prior Year Allocations	6,950	79,715	89,539	197	1,688	104,684	17,256	258,055	13,610	557
Carry-Forward	(2,761)	(40,055)	23,422	(149)	1,871	17,428	5,265	49,255	3,477	28
Proposed Costs	\$1,428	\$(395)	\$136,384	\$(100)	\$5,430	\$139,539	\$27,787	\$356,566	\$20,563	\$613

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Department	130-0562 Sheriff Annex	130-9000 Non- Departmental	131-1311 COPS State	131-1312 Rural Crime Prev	132-0534 Inmate Welfare	133-0535 Inmate Welfare County	134-0536 Narcotics Asset	135-0352 Fleet Maintenance	136-0661 Emergency Services	137-0073 Tax Collector
1 Building Depreciation	\$90,940	\$0	\$0	\$0	\$0	\$1,863	\$0	\$1,553	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	97	0	308	0	0	189	0	489	1,240	0
4 0281 Employee Benefits	0	0	0	0	0	4	0	15	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	277	0	881	0	0	570	0	6,057	3,550	1
7 0041 Personnel/Risk	0	0	0	0	0	229	0	961	0	0
8 0061 Auditor-Controller	439	147	864	189	40	3,090	40	6,781	455	113
9 0141 County Counsel	73	0	233	0	0	143	0	370	940	0
10 0221 DPW - Buildings & Grounds	14,661	0	0	0	0	(12)	0	(446)	0	0
11 0311 Data Processing	95	0	301	0	0	208	0	575	1,215	0
Total Current Allocations	106,581	147	2,587	190	40	6,284	40	16,356	7,400	115
Less: Prior Year Allocations	0	407	3,440	73	5	17,079	7	26,636	117	482
Carry-Forward	0	(260)	(853)	117	35	(10,795)	33	(10,279)	7,283	(368)
Proposed Costs	\$106,581	\$(113)	\$1,733	\$307	\$76	\$(4,512)	\$73	\$6,077	\$14,682	\$(253)

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Department	138-0551 LRF 2011 - Local Comm Corr	138-0552 LRF 2011 - DA & PD	138-0553 LRF 2011 - Juv Justice Acct	138-0554 LRF 2011 - HHS Acct	140-0678 Property Tax System	140-6786 PTA Audit	140-6787 PTA Tax Collector	140-6788 Prop Tax Assessor	141-0685 Susanville Ranch	142-0023 Title III 2209- 10
1 Building Depreciation	\$3,104	\$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	2,032	0	0	0	0	0	21	60	347	42
4 0281 Employee Benefits	46	0	0	0	0	0	0	6	7	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	12,120	0	0	0	0	0	60	172	1,052	180
7 0041 Personnel/Risk	2,976	0	0	0	0	0	0	394	458	0
8 0061 Auditor-Controller	5,956	0	14	0	100	0	198	827	1,805	217
9 0141 County Counsel	1,540	0	0	0	0	0	16	46	263	32
10 0221 DPW - Buildings & Grounds	(140)	0	0	0	0	0	0	(15)	(27)	0
11 0311 Data Processing	2,289	0	0	0	0	0	21	99	386	42
Total Current Allocations	29,924	0	14	0	100	0	316	1,589	4,291	513
Less: Prior Year Allocations	34,259	53	82	106	626	0	6,489	167	2,562	1,321
Carry-Forward	(4,335)	(53)	(68)	(106)	(526)	0	(6,173)	1,421	1,729	(808)
Proposed Costs	\$25,589	\$(53)	\$(54)	\$(106)	\$(426)	\$0	\$(5,857)	\$3,010	\$6,020	\$(294)

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Department	143-0553 Juvenile Justice Account	145-0561 Probation	145-0562 Juvenile Hall	145-0564 Juvenile Detention	145-0570 Physician Juv Hall	145-0571 Hospital Juv Hall	146-0641 Recorder	147-0641 Recorder	148-0641 Recorder	148-0642 Recorder Projects
1 Building Depreciation	\$0	\$45,897	\$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	301	3,837	0	0	0	0	11	96	1	0
4 0281 Employee Benefits	0	161	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	861	12,688	0	0	0	0	30	275	4	0
7 0041 Personnel/Risk	0	10,300	0	0	0	0	0	0	0	0
8 0061 Auditor-Controller	328	23,565	20	0	0	0	280	252	190	40
9 0141 County Counsel	228	4,526	0	0	0	0	8	73	1	0
10 0221 DPW - Buildings & Grounds	0	107,309	0	0	0	0	0	0	0	0
11 0311 Data Processing	295	4,792	0	0	0	0	10	94	1	0
Total Current Allocations	2,012	213,075	20	0	0	0	339	790	198	40
Less: Prior Year Allocations	0	213,644	0	0	0	0	154	208	527	0
Carry-Forward	0	(570)	0	0	0	0	185	583	(329)	0
Proposed Costs	\$2,012	\$212,505	\$20	\$0	\$0	\$0	\$524	\$1,373	\$(131)	\$40

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Department	149-0641 Recorder	150-1501 Cap Projects	151-1511 Capital Projects	153-1531 Construction - Jail Facility	154-1541 Construction - Crt House Sq	160-1601 CARES Funding	163-0554 HHS Account-PS Realignment	164-0752 MHS Act	165-0751 Mental Health	166-0851 Welfare Admin
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$437	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	13	0	0	0	0	0	0	5,361	72	0
4 0281 Employee Benefits	0	0	0	0	0	0	0	(509)	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	66	0	0	0	0	0	0	15,932	206	0
7 0041 Personnel/Risk	0	0	0	0	0	0	0	0	0	0
8 0061 Auditor-Controller	573	296	60	0	296	74	353	6,909	376	235
9 0141 County Counsel	10	0	0	0	0	0	0	4,063	55	0
10 0221 DPW - Buildings & Grounds	0	0	0	0	0	0	0	11,857	0	0
11 0311 Data Processing	13	0	0	0	0	0	0	5,253	71	0
Total Current Allocations	674	296	60	0	296	74	354	49,304	780	235
Less: Prior Year Allocations	369	20	5	0	1,273	4,044	0	33,629	344	92
Carry-Forward	305	276	56	0	(978)	(3,970)	0	15,675	435	143
Proposed Costs	\$979	\$572	\$116	\$0	\$(682)	\$(3,895)	\$354	\$64,978	\$1,215	\$378

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Department	167-0731 Public Health	169-1691 Tobacco Settlement	170-1701 Debt Service	173-0732 Environment al Health	174-1741 Geothermal	175-1751 Fair	180-1801 Self Insur Reserve	181-0042 Risk Mgmt	182-0541 Narcotics Task Force	182-0542 Calmnett
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$932	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	0	37	550	1,071	26	2,017	2	0	0	(0)
4 0281 Employee Benefits	0	0	0	39	0	32	0	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	0	105	1,573	3,064	74	8,765	5	0	0	1
7 0041 Personnel/Risk	0	0	0	2,467	0	2,060	0	0	0	0
8 0061 Auditor-Controller	257	80	75	7,133	266	15,791	322	40	90	92
9 0141 County Counsel	0	28	416	811	20	4,931	1	0	0	0
10 0221 DPW - Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
11 0311 Data Processing	0	36	538	1,296	25	2,183	2	0	0	0
Total Current Allocations	257	285	3,152	15,881	412	35,778	332	40	1,022	93
Less: Prior Year Allocations	480	213	2,785	0	508	40,029	2,271	5	945	90
Carry-Forward	(223)	72	368	0	(96)	(4,251)	(1,938)	35	77	3
Proposed Costs	\$34	\$357	\$3,520	\$15,881	\$315	\$31,528	\$(1,606)	\$76	\$1,098	\$96

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Department	182-0544 2015 JAG - Prevention & Education	183-1751 Fair	185-0540 CCF Equip Deprec	186-0537 Sheriff DNA Fund	368-0681 Planning	526-0441 Consolidated Courts	528-0432 Child Support Services	531-5310 County Childrens Fund	535-5952 HLVRA Facility Improvement	536-0950 Community Pool Construction
1 Building Depreciation	\$1,708	\$0	\$0	\$0	\$0	\$0	\$1,551	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	466	0	43	1	0	0	1,985	0	0	447
4 0281 Employee Benefits	14	0	0	0	0	0	50	0	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	1,333	0	387	3	0	0	8,974	0	0	1,279
7 0041 Personnel/Risk	916	0	0	0	0	0	3,204	0	0	0
8 0061 Auditor-Controller	1,809	0	435	90	1,540	0	9,122	214	100	2,758
9 0141 County Counsel	353	0	32	1	0	0	1,505	0	0	339
10 0221 DPW - Buildings & Grounds	(58)	0	0	0	0	0	20,860	0	0	0
11 0311 Data Processing	548	0	42	1	0	0	2,267	0	0	438
Total Current Allocations	7,090	0	939	97	1,540	0	49,519	214	100	5,261
Less: Prior Year Allocations	5,475	105	844	66	1,061	2,447	44,599	88	30	6,080
Carry-Forward	1,615	(105)	95	31	479	(2,447)	4,920	127	70	(819)
Proposed Costs	\$8,705	\$(105)	\$1,034	\$127	\$2,019	\$(2,447)	\$54,439	\$341	\$170	\$4,442

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Department	538-5381 Honey Lake	570-5701 Lassen Transit Service	571-5711 Local Transp Fund	572-5721 St Transit Asst Fund	573-5731 LCTC Prop 1B	574-5741 Lassen Co Transportatio n	575-5751 LCTC-State of Good Repair	585-0241 Solid Waste Fund	586-0241 Solid Waste Capital Improvement	588-0943 Westwood Business Park
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0101 Non Departmental	134	1,440	849	401	0	986	75	1,487	21	0
4 0281 Employee Benefits	0	0	0	0	0	0	0	100	0	0
5 0291 Insurance	0	0	0	0	0	0	0	0	0	0
6 0031 Administrative Services	959	8,117	6,358	2,023	0	2,822	216	9,817	61	0
7 0041 Personnel/Risk	0	0	0	0	0	0	0	6,432	0	0
8 0061 Auditor-Controller	2,715	6,629	369	161	40	705	91	(31,957)	60	0
9 0141 County Counsel	101	1,924	1,135	536	0	747	57	2,097	16	0
10 0221 DPW - Buildings & Grounds	0	0	0	0	0	0	0	(8,069)	0	0
11 0311 Data Processing	131	2,488	1,467	693	0	966	74	3,214	21	0
Total Current Allocations	4,041	20,599	10,178	3,813	40	6,226	513	(16,878)	180	0
Less: Prior Year Allocations	5,004	24,220	4,989	1,784	37	6,289	804	(17,142)	22	0
Carry-Forward	(963)	(3,621)	5,189	2,029	3	(63)	(290)	264	158	0
Proposed Costs	\$3,078	\$16,977	\$15,366	\$5,842	\$43	\$6,163	\$223	\$(16,614)	\$337	\$0

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Department	9997 Schools	9998 Districts	All Other	110-0921 Veterans Service	185-0539 Gun Violence	105-0431 District Attorney	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$23,315	\$0	\$0	\$0	\$0	\$454,038
2 Equipment Depreciation	0	0	0	0	0	0	0	7,619
3 0101 Non Departmental	0	0	0	0	69	21	0	134,344
4 0281 Employee Benefits	0	0	0	0	0	0	0	(8,945)
5 0291 Insurance	0	0	0	0	0	0	0	177,366
6 0031 Administrative Services	0	28,661	0	1	198	61	0	600,617
7 0041 Personnel/Risk	0	0	0	0	0	0	0	193,582
8 0061 Auditor-Controller	60,692	102,975	2,480	60	38	1	0	708,166
9 0141 County Counsel	0	0	0	0	52	16	0	243,354
10 0221 DPW - Buildings & Grounds	0	0	517,861	0	0	0	0	1,215,516
11 0311 Data Processing	0	0	0	0	68	21	0	165,594
Total Current Allocations	60,692	131,636	543,657	62	425	121	0	3,891,252
Less: Prior Year Allocations	18,812	131,697	439,509	0	0	0	0	3,330,661
Carry-Forward	41,881	(61)	104,148	0	0	0	0	434,816
Proposed Costs	\$102,573	\$131,575	\$647,805	\$62	\$425	\$121	\$0	\$4,326,067