



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Madera
Madera, California

Date: September 18, 2024
Filing Ref: MAD25

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 | 8. IT – Information Security |
| 2. Building Depreciation | 9. IT – VOP Communications |
| 3. RMA – Building Maintenance | 10. Personnel |
| 4. RMA – Grounds | 11. Central Services |
| 5. Insurance | 12. Central Garage ISF |
| 6. Information Technology | 13. Self-Insurance ISF |
| 7. IT – One Solution Upgrade | 14. Microwave Radio 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.

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 MADERA**BY Original signed by**

David Richstone

Name**Madera County Auditor-
Controller**

Title**09-18-2024**

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

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

**SANDEEP SINGH
Manager
Local Government Policy Section
Local Gov t Programs and Services
Division****09-19-2024**

Date

**Negotiated by Anthony Pok
Telephone (916) 259-5536**

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	1315 RMA- Engineering Admin	100 Board of Supervisor	213 CAO Evac Route Grant	220 Purchasing	330 Revenue Services	400 Assessor PTAP	410 Assessor- GIS Layer Redraw	510 Tax Collector	820 Civil Service Commission	
1 Building Depreciation	\$0	\$69,705	\$0	\$0	\$0	\$134,048	\$0	\$0	\$31,916	\$0
2 Equipment Depreciation	0	1,540	0	0	0	550	0	0	0	0
3 Utilities & Audit	0	36,677	22	0	0	70,087	0	63	16,856	0
4 210 County Admin Officer	0	8,517	309	0	0	10,369	0	958	5,197	0
5 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1320 RMA- Bldg Operations	0	19,869	0	0	0	38,209	0	0	9,097	0
8 1330 RMA- Bldg Maintenance	0	16,487	0	0	0	23,197	0	0	5,113	0
9 1360 RMA- Grounds	0	3,392	0	0	0	6,524	0	0	1,553	0
10 230 Insurance	0	41,167	0	0	0	86,513	0	0	39,181	0
11 240 Information Technology	0	94,498	0	0	0	131,475	0	0	0	0
12 242 IT- One Solution Upgrade	0	1,853	68	0	0	2,205	0	192	1,040	0
13 243 IT - Information Security	0	0	0	0	0	0	0	0	0	0
14 244 VOLP Communications	0	114	0	0	0	171	0	0	62	0
15 810 Personnel	0	11,850	0	0	0	25,219	0	0	12,154	0
16 2100 Central Services	0	3,400	0	0	0	7,236	0	0	3,487	0
17 2150 CAO - 311/CRM Cust Svc Ctr	0	1,905	0	0	0	3,563	0	0	19,065	0
18 310 Auditor-Controller	0	19,221	596	0	0	25,561	0	1,694	12,115	0
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
20 700 County Counsel	1,054	53,542	0	0	0	7,241	0	0	9,751	0
21 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,054	383,737	994	0	0	572,168	0	2,906	166,586	0
Less: Prior Year Allocations	8,115	337,449	0	365	4,174	577,414	0	2,483	177,099	0
Carry-Forward	(7,061)	46,288	0	(365)	(4,174)	(5,246)	0	423	(10,513)	0
Proposed Costs	\$(6,006)	\$430,025	\$994	\$(365)	\$(4,174)	\$566,922	\$0	\$3,329	\$156,074	\$0

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	830 Public Information Team	1300 PUBLIC WORKS	1310 RMA- Administratio n	1340 RMA- Spec Dist Svcs	1350 RMA- Flood Control Svc	1351 RMA- Fresno River Cle	1370 RMA- Bldg Inspection	1375 RMA- Fire Protection	1380 RMA- Refuse Disposal	1381 RMA- Engr Used Oil Opp
1 Building Depreciation	\$0	\$15,881	\$2,399	\$15,325	\$0	\$0	\$35,389	\$0	\$244	\$0
2 Equipment Depreciation	0	0	0	19,305	0	0	11,489	0	0	0
3 Utilities & Audit	3	9,734	113	7,189	0	0	19,427	0	0	0
4 210 County Admin Officer	39	23,286	1,581	13,166	0	0	17,249	0	0	0
5 1311 RMA - Gen Svcs	0	0	87,688	0	0	0	318,864	0	0	0
7 1320 RMA- Bldg Operations	0	4,527	0	3,464	0	0	10,087	0	0	0
8 1330 RMA- Bldg Maintenance	0	2,544	0	2,880	0	0	5,670	0	0	0
9 1360 RMA- Grounds	0	9,359	0	591	0	0	1,722	0	0	0
10 230 Insurance	0	128,853	21,679	73,526	0	0	76,177	0	41	0
11 240 Information Technology	0	225,972	0	4,109	0	0	0	0	0	0
12 242 IT- One Solution Upgrade	8	4,627	346	2,747	0	0	3,403	0	0	0
13 243 IT - Information Security	0	0	0	0	0	0	0	0	0	0
14 244 VOLP Communications	0	0	0	0	0	0	0	0	0	0
15 810 Personnel	0	42,234	6,684	24,003	0	0	24,307	0	0	0
16 2100 Central Services	0	12,118	1,918	6,887	0	0	6,974	0	0	0
17 2150 CAO - 311/CRM Cust Svc Ctr	0	10,197	0	0	0	0	12,383	0	0	0
18 310 Auditor-Controller	74	51,044	4,666	30,047	0	0	35,913	0	0	0
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
20 700 County Counsel	0	103,196	0	11,995	24	0	0	0	0	0
21 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	124	643,572	127,074	215,235	24	0	579,056	0	285	0
Less: Prior Year Allocations	108	430,452	10,289	231,456	0	0	540,062	0	629	0
Carry-Forward	16	213,121	116,784	(16,221)	0	0	38,994	0	(344)	0
Proposed Costs	\$140	\$856,693	\$243,858	\$199,014	\$24	\$0	\$618,050	\$0	\$(59)	\$0

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	1382 RMA- Paleon	1383 RMA- Ref Disp	1700 Utilities	1800 Building Program	1900 Advertising	2200 Spec Payments	2210 Health & Social Svc Campus	2250 COVID- 19 Operations	2251 COVID- 19 Quarantine Acc	2252 COVID- 19 Emrg Homeless Asst
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 Utilities & Audit	0	0	317	0	0	538	0	0	0	0
4 210 County Admin Officer	0	0	4,433	0	0	7,545	0	0	0	0
5 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
8 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	0	0	0	0
9 1360 RMA- Grounds	0	0	0	0	0	0	0	0	0	0
10 230 Insurance	0	0	0	0	0	0	0	0	0	0
11 240 Information Technology	0	0	0	0	0	0	0	0	0	0
12 242 IT- One Solution Upgrade	0	0	969	0	0	1,641	0	0	0	0
13 243 IT - Information Security	0	0	0	0	0	0	0	0	0	0
14 244 VOLP Communications	0	0	0	0	0	0	0	0	0	0
15 810 Personnel	0	0	0	0	0	0	0	0	0	0
16 2100 Central Services	0	0	0	0	0	0	0	0	0	0
17 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	0	0	0	0	0	0	0
18 310 Auditor-Controller	0	0	8,553	0	0	14,481	0	0	0	0
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
20 700 County Counsel	0	0	0	0	0	0	0	0	0	0
21 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	14,272	0	0	24,204	(0)	0	0	0
Less: Prior Year Allocations	0	0	11,983	0	0	19,256	0	20,775	1,599	94
Carry-Forward	0	0	2,290	0	0	4,949	0	(20,775)	(1,599)	(94)
Proposed Costs	\$0	\$0	\$16,562	\$0	\$0	\$29,153	\$(0)	\$(20,775)	\$(1,599)	\$(94)

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	2300 Trial Ct Funding	2600 Family Law	3310 County Clerk- Clerk	3320 County Clerk- Recorder	3330 County Clerk- Elections	3400 Grand Jury	3510 D.A.- Prosecution	3530 D.A.- Citizens Opr PS	3540 D.A.- Stat Rape VPGGrant	3541 D.A.- WC Fund
1 Building Depreciation	\$0	\$0	\$29,273	\$30,486	\$21,946	\$0	\$15,335	\$0	\$0	\$0
2 Equipment Depreciation	0	0	1,500	1,487	75,762	0	24,710	0	0	0
3 Utilities & Audit	0	0	15,545	15,776	11,701	17	1,941	51	0	0
4 210 County Admin Officer	0	0	5,942	0	5,372	441	29,628	709	0	0
5 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1320 RMA- Bldg Operations	0	0	8,344	8,690	6,255	0	21,816	0	0	0
8 1330 RMA- Bldg Maintenance	0	0	8,088	4,884	8,271	0	7,859	0	0	0
9 1360 RMA- Grounds	0	0	1,425	1,484	3,138	0	0	0	0	0
10 230 Insurance	0	0	43,569	2,343	89,836	0	156,683	2,755	0	0
11 240 Information Technology	0	0	0	57,520	24,652	0	238,298	0	0	0
12 242 IT- One Solution Upgrade	0	0	1,211	0	1,052	53	5,925	155	0	0
13 243 IT - Information Security	0	0	0	0	0	0	63,125	0	0	0
14 244 VOLP Communications	0	0	0	50	51	0	0	0	0	0
15 810 Personnel	0	0	13,673	0	29,169	0	49,526	912	0	0
16 2100 Central Services	0	0	3,923	0	8,369	0	14,210	262	0	0
17 2150 CAO - 311/CRM Cust Svc Ctr	0	0	6,270	0	466	0	3,283	0	0	0
18 310 Auditor-Controller	0	0	13,997	0	16,332	464	64,270	1,588	0	0
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
20 700 County Counsel	0	0	23,059	0	13,469	7,215	33,539	0	0	0
21 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	175,821	122,720	315,838	8,190	730,148	6,431	0	0
Less: Prior Year Allocations	148	0	182,807	107,874	303,180	9,581	465,653	2,060	6,834	0
Carry-Forward	(148)	0	(6,986)	14,846	12,658	(1,391)	264,495	4,371	(6,834)	0
Proposed Costs	\$(148)	\$0	\$168,834	\$137,565	\$328,496	\$6,799	\$994,644	\$10,802	\$(6,834)	\$0

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	3542 D.A.- Auto Ins Fund	3543 D.A.- Spousal Abuse	3544 D.A.- DUI Prosecution	3545 D.A.- Prison Crimes Pr	3546 D.A.- Comm Gun Viol Gr	3548 DA Fed Vertical Pose	3550 D.A.- Welfare Fraud	3560 D.A.- Child Sppt Investg	3570 VOCA- Victim Services	3600 Public Defender
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$2,304	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	4,116	0	2,597	0
3 Utilities & Audit	0	0	73	108	0	45	250	0	46	1,090
4 210 County Admin Officer	0	0	1,023	1,513	0	628	3,697	0	638	15,257
5 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1320 RMA- Bldg Operations	0	0	0	0	0	0	3,648	0	0	0
8 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	6,867	0	0	0
9 1360 RMA- Grounds	0	0	0	0	0	0	0	0	0	0
10 230 Insurance	0	0	2,755	8,264	0	2,755	20,201	0	7,346	0
11 240 Information Technology	0	0	0	0	0	0	0	0	0	0
12 242 IT- One Solution Upgrade	0	0	224	331	0	137	764	0	139	3,327
13 243 IT - Information Security	0	0	0	0	0	0	8,520	0	0	0
14 244 VOLP Communications	0	0	0	0	0	0	0	0	0	0
15 810 Personnel	0	0	912	2,735	0	912	6,684	0	2,431	0
16 2100 Central Services	0	0	262	785	0	262	1,918	0	697	0
17 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	0	0	0	0	0	0	41
18 310 Auditor-Controller	0	0	2,195	3,580	0	1,432	8,363	0	1,818	29,362
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
20 700 County Counsel	0	0	0	0	0	0	0	0	0	0
21 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	2,815
Total Current Allocations	0	0	7,443	17,315	0	6,170	67,333	0	15,712	51,891
Less: Prior Year Allocations	0	0	8,639	14,571	0	0	80,689	0	8,664	79,857
Carry-Forward	0	0	(1,196)	2,745	0	0	(13,356)	0	7,048	(27,965)
Proposed Costs	\$0	\$0	\$6,247	\$20,060	\$0	\$6,170	\$53,978	\$0	\$22,760	\$23,926

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	3700 Child Support	4010 Sheriff-Administration	4012 Sheriff-Coroner	4013 Sheriff-Emerg Svcs	4014 Sheriff-Narc Enf Team	4015 Bass Lake Substation	4017 Sheriff K-9	4018 Sheriff Mono Wind Event	4019 Sheriff Tesoro Viejo Develop	4020 Sheriff-Fed Loc Law Enf
1 Building Depreciation	\$0	\$295,955	\$0	\$0	\$0	\$11,773	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	313,364	0	0	0	0	0	0	0	0
3 Utilities & Audit	1,493	5,918	0	0	0	0	0	39	63	0
4 210 County Admin Officer	14,705	86,192	0	0	0	0	0	546	875	0
5 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1320 RMA- Bldg Operations	0	72,236	0	0	0	0	0	0	0	0
8 1330 RMA- Bldg Maintenance	0	88,967	0	0	0	147	0	0	0	0
9 1360 RMA- Grounds	0	20,583	0	0	0	620	0	0	0	0
10 230 Insurance	4,515	404,290	0	0	1,519	0	0	0	4,591	0
11 240 Information Technology	(29,978)	505,357	0	0	0	0	0	0	0	0
12 242 IT- One Solution Upgrade	1,855	18,063	0	0	0	0	0	119	191	0
13 243 IT - Information Security	30,065	158,922	0	0	0	0	0	0	0	0
14 244 VOLP Communications	221	0	0	0	0	0	0	0	0	0
15 810 Personnel	53,885	127,916	0	0	0	0	0	0	1,519	0
16 2100 Central Services	7,930	36,701	0	0	0	0	0	0	436	0
17 2150 CAO - 311/CRM Cust Svc Ctr	254	2,234	0	0	0	0	0	0	0	0
18 310 Auditor-Controller	35,540	190,349	0	0	0	0	0	1,053	2,055	0
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
20 700 County Counsel	2,036	95,685	0	0	0	0	0	0	0	0
21 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	122,522	2,422,732	0	0	1,519	12,541	0	1,756	9,729	0
Less: Prior Year Allocations	100,172	1,911,279	7,606	0	141	24,435	0	0	0	0
Carry-Forward	22,350	511,453	(7,606)	0	1,379	(11,894)	0	0	0	0
Proposed Costs	\$144,871	\$2,934,185	\$(7,606)	\$0	\$2,898	\$647	\$0	\$1,756	\$9,729	\$0

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	4021 Sheriff- CalEMA SHSGP 09- 0019	4022 Sheriff- CALEMA SHSGP 2011- 0077	4023 Sheriff- Emerg PIng	4024 Sheriff- CalOES SHSGP 2013- 00110	4025 Sheriff- Homeland Sec	4026 Sheriff- CalEMA SHSGP 2010	4027 Sheriff- OES SHSGP	4028 Sheriff- OES SHSGP 07-08	4029 Sheriff- CalEMA SHSGP 08- 06	4030 Bass Lake Seasonal Ptrl
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	55,217	2,793	4,120	0	0	0	0	36,102
3 Utilities & Audit	0	0	185	0	0	0	0	0	0	275
4 210 County Admin Officer	0	0	1,933	0	0	0	0	0	0	3,921
5 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
8 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	0	0	0	0
9 1360 RMA- Grounds	0	0	0	0	0	0	0	0	0	0
10 230 Insurance	0	0	5,509	0	0	0	0	0	0	22,956
11 240 Information Technology	0	0	0	0	0	0	0	0	0	0
12 242 IT- One Solution Upgrade	0	0	370	0	0	0	0	0	0	840
13 243 IT - Information Security	0	0	0	0	0	0	0	0	0	0
14 244 VOLP Communications	0	0	0	0	0	0	0	0	0	0
15 810 Personnel	0	0	1,823	0	0	0	0	0	0	7,596
16 2100 Central Services	0	0	523	0	0	0	0	0	0	2,179
17 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	0	0	0	0	0	0	0
18 310 Auditor-Controller	0	0	3,707	0	0	0	0	0	0	9,247
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
20 700 County Counsel	0	0	0	0	0	0	0	0	0	0
21 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	69,267	2,793	4,120	0	0	0	0	83,115
Less: Prior Year Allocations	14,117	6,456	35,353	9,287	4,127	7,321	0	0	2,461	80,796
Carry-Forward	(14,117)	(6,456)	33,915	(6,494)	(7)	(7,321)	0	0	(2,461)	2,319
Proposed Costs	\$(14,117)	\$(6,456)	\$103,182	\$(3,701)	\$4,113	\$(7,321)	\$0	\$0	\$(2,461)	\$85,434

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	4031 Sheriff- CALOES SHSGP 2014- 0093	4032 Sheriff- CalOES SHSGP 2015- 00078	4033 Sheriff- Canine Prog	4034 Sheriff- Morgue Operations	4035 Sheriff- Multi Jur	4036 Sheriff- CalOES SHSGP 2016- 17	4037 Sheriff	4038 Sheriff	4039 Sheriff	4040 Fed Comm Svc Offcr
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	33,416	2,033	893	23,151	0	3,868	0	655	0	0
3 Utilities & Audit	0	0	12	262	0	0	0	0	0	0
4 210 County Admin Officer	0	0	167	3,942	0	0	0	0	0	0
5 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1320 RMA- Bldg Operations	0	0	0	4,001	0	0	0	0	0	0
8 1330 RMA- Bldg Maintenance	0	0	0	6,905	0	0	0	0	0	0
9 1360 RMA- Grounds	0	0	0	0	0	0	0	0	0	0
10 230 Insurance	0	0	0	15,610	0	0	0	0	0	0
11 240 Information Technology	0	0	0	0	0	0	0	0	0	0
12 242 IT- One Solution Upgrade	0	0	36	800	0	0	0	0	0	0
13 243 IT - Information Security	0	0	0	0	0	0	0	0	0	0
14 244 VOLP Communications	0	0	0	0	0	0	0	0	0	0
15 810 Personnel	0	0	0	5,165	0	0	0	0	0	0
16 2100 Central Services	0	0	0	1,482	0	0	0	0	0	0
17 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	0	0	0	0	0	0	0
18 310 Auditor-Controller	0	0	321	8,313	0	0	0	0	0	0
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
20 700 County Counsel	0	0	0	0	0	0	0	0	0	0
21 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	33,416	2,033	1,429	69,631	0	3,868	0	655	0	0
Less: Prior Year Allocations	14,511	2,033	330	60,152	0	19,965	0	655	5,725	0
Carry-Forward	18,905	(0)	1,100	9,479	0	(16,097)	0	(0)	(5,725)	0
Proposed Costs	\$52,321	\$2,033	\$2,529	\$79,110	\$0	\$(12,229)	\$0	\$655	\$(5,725)	\$0

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	4041 Sheriff- Emerg Oper	4042 Sheriff- FEMA Grant	4043 Sheriff- RED ADA ARRA NARC	4044 SHRF- CalOES SHSGP 2018- 0054	4045 Fed Univ Hire Grant	4046 Sheriff- FED DOM Cannibas	4047 Sheriff- Tobacco Le Grant-CUSD	4048 Sheriff- Tobacco Le Grant-YUSD	4049 Sheriff- Tobacco Le Grant-GVUS	4050 S.C.O. Public Safety
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	86,306	0	0	0	0	1,784	0	4,530	0	65,301
3 Utilities & Audit	52	0	0	0	0	16	65	29	35	37
4 210 County Admin Officer	2,080	0	0	40	0	143	902	403	487	516
5 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
8 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	0	0	0	0
9 1360 RMA- Grounds	0	0	0	0	0	0	0	0	0	0
10 230 Insurance	0	0	0	0	0	0	5,509	1,836	2,755	2,755
11 240 Information Technology	0	0	0	0	0	0	0	0	0	0
12 242 IT- One Solution Upgrade	157	0	0	0	0	31	197	88	107	113
13 243 IT - Information Security	0	0	0	0	0	0	0	0	0	0
14 244 VOLP Communications	0	0	0	0	0	0	0	0	0	0
15 810 Personnel	0	0	0	0	0	0	1,823	608	912	912
16 2100 Central Services	0	0	0	0	0	0	0	174	262	262
17 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	0	0	0	0	0	0	0
18 310 Auditor-Controller	1,388	0	0	0	0	275	2,181	924	1,161	1,217
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
20 700 County Counsel	0	0	0	0	0	0	0	0	0	0
21 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	89,983	0	0	40	0	2,249	10,677	8,592	5,717	71,112
Less: Prior Year Allocations	18,546	0	0	0	0	3,079	1,851	11,368	1,952	45,397
Carry-Forward	71,437	0	0	0	0	(831)	8,826	(2,776)	3,766	25,715
Proposed Costs	\$161,420	\$0	\$0	\$40	\$0	\$1,418	\$19,503	\$5,816	\$9,483	\$96,827

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	4051 SHRF - Riverstone Development	4052 Sheriff- Multi Jur	4053 Sheriff- Tree Mortality Prog	4054 Sheriff- Cascade Casino	4055 Sheriff- Cleop Hi Tech Gr	4056 Sheriff- Citizen Corps	4058 Sheriff- State Boating Grant	4059 Sheriff- Valley Children's Hosp	4061 Sheriff- Hosp Grant	4062 Sheriff- Rural Crime
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	2,746	13,798	0	0
3 Utilities & Audit	85	0	10	220	0	0	0	298	0	93
4 210 County Admin Officer	1,191	0	140	3,074	0	0	0	4,157	0	1,295
5 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
8 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	0	0	0	0
9 1360 RMA- Grounds	0	0	0	0	0	0	0	0	0	0
10 230 Insurance	7,346	0	0	15,610	0	0	0	21,119	0	5,509
11 240 Information Technology	0	0	0	0	0	0	0	0	0	0
12 242 IT- One Solution Upgrade	260	0	31	672	0	0	0	909	0	283
13 243 IT - Information Security	0	0	0	0	0	0	0	0	0	0
14 244 VOLP Communications	0	0	0	0	0	0	0	0	0	0
15 810 Personnel	2,431	0	0	5,165	0	0	0	6,988	0	1,823
16 2100 Central Services	697	0	0	1,482	0	0	0	2,005	0	523
17 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	0	0	0	0	0	0	0
18 310 Auditor-Controller	2,885	0	271	7,180	0	0	0	9,710	0	2,939
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
20 700 County Counsel	0	0	0	0	0	0	0	0	0	0
21 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	14,896	0	452	33,404	0	0	2,746	58,985	0	12,466
Less: Prior Year Allocations	15	0	0	29,922	0	0	2,746	47,726	0	15,605
Carry-Forward	14,880	0	0	3,482	0	0	0	11,259	0	(3,139)
Proposed Costs	\$29,776	\$0	\$452	\$36,885	\$0	\$0	\$2,746	\$70,244	\$0	\$9,327

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	4063 Sheriff- YOSE HI	4064 Sheriff- Civil	4066 Sheriff- Off HWY Veh Enf	4067 Sheriff- OCJP JAIBG	4069 Sheriff- FM/RCH Trash Rmvl	4070 Sheriff- Anti Drug	4071 Sheriff- Meth	4072 Sheriff JSTC Asst Byrne Gr	4073 Sheriff- USDJ Marshals Svc	4074 Sheriff- Court Security
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	33,253	0	0	5,988	9,652	4,606	0	8,245
3 Utilities & Audit	0	227	8	0	0	73	113	6	0	569
4 210 County Admin Officer	0	3,246	111	0	0	1,060	1,574	117	0	7,979
5 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
8 1330 RMA- Bldg Maintenance	0	38	0	0	0	0	0	0	0	0
9 1360 RMA- Grounds	0	0	0	0	0	0	0	0	0	0
10 230 Insurance	0	18,364	0	0	0	5,509	7,346	0	0	44,993
11 240 Information Technology	0	0	0	0	0	0	0	0	0	0
12 242 IT- One Solution Upgrade	0	692	24	0	0	223	344	17	0	1,736
13 243 IT - Information Security	0	0	0	0	0	0	0	0	0	0
14 244 VOLP Communications	0	0	0	0	0	0	0	0	0	0
15 810 Personnel	0	6,077	0	0	0	1,823	2,431	0	0	14,888
16 2100 Central Services	0	1,744	0	0	0	523	697	0	0	4,272
17 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	0	0	0	0	0	0	0
18 310 Auditor-Controller	0	7,577	214	0	0	2,409	3,625	149	0	18,917
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
20 700 County Counsel	0	0	0	0	0	0	0	0	0	0
21 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	37,965	33,610	0	0	17,608	25,782	4,894	0	101,598
Less: Prior Year Allocations	0	35,099	23,472	0	0	14,330	29,102	4,041	0	104,566
Carry-Forward	0	2,865	10,138	0	0	3,278	(3,320)	853	0	(2,968)
Proposed Costs	\$0	\$40,830	\$43,747	\$0	\$0	\$20,887	\$22,462	\$5,747	\$0	\$98,629

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	4075 Sheriff- Gang Task Force	4076 Sheriff- JAG BSCC 601-19 GRANT	4077 Sheriff- CalOES SHSGP 2019	4078 Sheriff- CalOES SHSGP 2020	4079 Sheriff- CalOES SHSGP 2021	4080 Sheriff- Auto Theft	4081 Sheriff- CalOES SHSGP 2022	4082 Sheriff- BSEE Equipment	4090 Sheriff- OCJP/Net	4091 Sheriff- US DOJ COPS LEMHWA
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	19,107	0	0	0	0	0	55,010	0
3 Utilities & Audit	0	28	0	27	10	0	27	13	9	11
4 210 County Admin Officer	0	435	40	739	343	0	498	216	166	158
5 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
8 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	0	0	0	0
9 1360 RMA- Grounds	0	0	0	0	0	0	0	0	0	0
10 230 Insurance	0	2,755	0	0	0	0	0	0	0	0
11 240 Information Technology	0	0	0	0	0	0	0	0	0	0
12 242 IT- One Solution Upgrade	0	86	0	83	31	0	83	38	27	35
13 243 IT - Information Security	0	0	0	0	0	0	0	0	0	0
14 244 VOLP Communications	0	0	0	0	0	0	0	0	0	0
15 810 Personnel	0	912	0	0	0	0	0	0	0	0
16 2100 Central Services	0	0	0	0	0	0	0	0	0	0
17 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	0	0	0	0	0	0	0
18 310 Auditor-Controller	0	983	0	731	276	0	729	339	242	305
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
20 700 County Counsel	0	0	0	0	0	0	0	0	0	0
21 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	5,199	19,147	1,580	661	0	1,336	606	55,454	509
Less: Prior Year Allocations	0	7,780	11,479	0	0	0	0	0	15,500	0
Carry-Forward	0	(2,580)	7,668	0	0	0	0	0	39,954	0
Proposed Costs	\$0	\$2,619	\$26,815	\$1,580	\$661	\$0	\$1,336	\$606	\$95,409	\$509

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	4092 Sheriff - US DOJ COPS CPD	4093 Sheriff SAMSA MHST	4094 Sheriff Fork Fire Debris	4610 Dept of Correction	4630 DOC COPS	4640 DOC- Monthly Ill Offdr Crm Red	4710 Probation	4711 Adult Services Div	4712 Juvenile Services Div	4713 Probation CCP Training
1 Building Depreciation	\$0	\$0	\$0	\$1,378,031	\$0	\$0	\$73,023	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	59,430	0	0	0	0	0	0
3 Utilities & Audit	0	40	0	9,426	16	0	1,621	0	0	0
4 210 County Admin Officer	0	561	0	89,857	826	0	23,514	0	0	0
5 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1320 RMA- Bldg Operations	0	0	0	0	0	0	31,089	0	27,381	0
8 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	30,937	21,920	28,707	0
9 1360 RMA- Grounds	0	0	0	36,286	0	0	47,346	17,394	27,884	0
10 230 Insurance	0	3,673	0	464,256	0	0	179,564	0	2,771	0
11 240 Information Technology	0	0	0	267,058	0	0	402,642	0	0	0
12 242 IT- One Solution Upgrade	0	123	0	18,803	49	0	4,948	0	0	0
13 243 IT - Information Security	0	0	0	79,461	0	0	139,383	0	0	0
14 244 VOLP Communications	0	0	0	0	0	0	192	0	0	0
15 810 Personnel	0	1,215	0	127,005	0	0	53,779	0	0	0
16 2100 Central Services	0	349	0	36,440	0	0	15,430	0	0	0
17 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	2,392	0	0	6,243	0	0	0
18 310 Auditor-Controller	0	1,377	0	196,660	435	0	56,668	0	0	0
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
20 700 County Counsel	0	0	0	34,326	0	0	0	0	0	0
21 4710 Probation- Revenue Svcs	0	0	0	91	0	0	0	0	0	0
Total Current Allocations	0	7,338	0	2,799,520	1,326	0	1,066,379	39,314	86,743	0
Less: Prior Year Allocations	0	0	0	2,537,965	1,096	77	913,667	36,297	75,495	1,063
Carry-Forward	0	0	0	261,555	231	(77)	152,711	3,018	11,249	(1,063)
Proposed Costs	\$0	\$7,338	\$0	\$3,061,075	\$1,557	\$(77)	\$1,219,090	\$42,332	\$97,992	\$(1,063)

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	4714 Probation CCP Planning	4720 Juvenile Hall	4740 State Corr Schools	4770 Juvenile Boot Camp	4781 Probation YFP Grant	4782 Juv Crime & Acct Grant	4783 Prob YG FR PAR/Mntr New	4785 Prob AB1913 Juv Just PRM	4787 Youth Offender Block Grant	4788 Proud Parent Prog Gmt DOC/CSA
1 Building Depreciation	\$0	\$230,467	\$0	\$32,129	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	1,737	12,240	0	0	0	0	0	561	0	0
3 Utilities & Audit	29	2,593	0	0	0	0	0	194	275	0
4 210 County Admin Officer	570	24,861	0	0	0	0	0	2,832	3,958	0
5 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
8 1330 RMA- Bldg Maintenance	0	89,447	0	740	0	0	0	0	0	0
9 1360 RMA- Grounds	0	25,723	16,539	5,916	0	0	0	0	0	0
10 230 Insurance	0	191,795	0	0	0	0	0	11,019	16,528	0
11 240 Information Technology	0	65,737	0	0	0	0	0	0	0	0
12 242 IT- One Solution Upgrade	90	5,172	0	0	0	0	0	593	839	0
13 243 IT - Information Security	0	0	0	0	0	0	0	0	0	0
14 244 VOLP Communications	0	0	0	0	0	0	0	0	0	0
15 810 Personnel	0	54,995	0	0	0	0	0	3,646	5,469	0
16 2100 Central Services	0	15,779	0	0	0	0	0	1,046	0	0
17 2150 CAO - 311/CRM Cust Svc Ctr	0	158	0	0	0	0	0	0	0	0
18 310 Auditor-Controller	791	58,944	0	0	0	0	0	6,113	8,727	0
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
20 700 County Counsel	0	0	0	0	0	0	0	0	0	0
21 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	3,217	777,911	16,539	38,785	0	0	0	26,003	35,795	0
Less: Prior Year Allocations	1,509	699,626	10,805	40,001	0	0	0	27,483	29,018	0
Carry-Forward	1,708	78,285	5,734	(1,216)	0	0	0	(1,480)	6,777	0
Proposed Costs	\$4,924	\$856,196	\$22,273	\$37,569	\$0	\$0	\$0	\$24,523	\$42,573	\$0

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	4789 JABG- ART/AMYVP T	4792 PROB- JAG (ARRA)	4793 CAL OES PU Grant	4794 Prob Youth Programs/Fa cilities	4795 Prob Juvenile Justice Realignment	5000 Fire Prevention	5010 Fire Chikchansi Indian	5020 Fire- Riverstone Subdivision	5030 Fire Tesoro Viejo	5410 Agricultural Comm
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$183,721	\$0	\$0	\$0	\$84,313
2 Equipment Depreciation	0	0	0	0	0	566,310	100,056	19,674	121,831	49,576
3 Utilities & Audit	0	0	0	13	0	24,499	426	90	192	815
4 210 County Admin Officer	0	0	0	223	40	45,345	7,230	1,260	2,681	8,434
5 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1320 RMA- Bldg Operations	0	0	0	0	0	12,372	0	0	0	0
8 1330 RMA- Bldg Maintenance	0	0	0	0	0	77,354	0	0	0	16,200
9 1360 RMA- Grounds	0	0	0	0	0	11,532	0	0	0	28,961
10 230 Insurance	0	0	0	0	0	158,897	0	0	0	52,017
11 240 Information Technology	0	0	0	0	0	90,389	0	0	0	86,280
12 242 IT- One Solution Upgrade	0	0	0	40	0	6,219	1,300	276	586	1,625
13 243 IT - Information Security	0	0	0	0	0	0	0	0	0	0
14 244 VOLP Communications	0	0	0	0	0	88	0	0	0	0
15 810 Personnel	0	0	0	0	0	46,183	0	0	0	17,015
16 2100 Central Services	0	0	0	0	0	13,251	0	0	0	4,882
17 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	0	0	5,565	0	0	0	507
18 310 Auditor-Controller	0	0	0	353	0	66,058	11,478	2,432	5,173	18,455
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
20 700 County Counsel	0	0	0	0	0	1,279	0	0	0	1,480
21 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	0	629	40	1,309,060	120,490	23,732	130,464	370,560
Less: Prior Year Allocations	0	0	0	0	0	1,274,400	14,401	6,644	12,439	350,076
Carry-Forward	0	0	0	0	0	34,659	106,089	17,089	118,025	20,484
Proposed Costs	\$0	\$0	\$0	\$629	\$40	\$1,343,719	\$226,579	\$40,821	\$248,488	\$391,044

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	5910 Planning	5920 Planning Comm	5935 RMA- PIng Watershed Assess	5936 RMA PIng- Madera Ranchos	5937 RMA- PIng Fairmead	5950 Dept of Water & Natural Resources	5951 Drought- Wtr & Nat Res	6000 Animal Control	6100 LAFCO	6200 Predatory Animal Control
1 Building Depreciation	\$73,141	\$0	\$0	\$12,885	\$0	\$15,652	\$0	\$15,679	\$0	\$0
2 Equipment Depreciation	253,301	0	0	0	0	0	0	4,792	0	0
3 Utilities & Audit	38,692	1	0	0	0	9,439	18	534	0	24
4 210 County Admin Officer	14,925	9	0	0	0	19,074	255	9,217	0	335
5 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1320 RMA- Bldg Operations	20,487	0	0	0	0	4,461	0	8,567	0	0
8 1330 RMA- Bldg Maintenance	22,260	0	0	6,080	0	2,508	0	47,990	0	0
9 1360 RMA- Grounds	3,498	0	0	0	0	762	0	7,744	0	0
10 230 Insurance	74,390	5,509	0	0	0	22,322	0	63,268	0	0
11 240 Information Technology	238,298	0	0	0	0	12,869	0	53,412	0	0
12 242 IT- One Solution Upgrade	2,991	2	0	0	0	4,091	56	1,630	0	73
13 243 IT - Information Security	0	0	0	0	0	0	0	0	0	0
14 244 VOLP Communications	151	0	0	0	0	21	0	0	0	0
15 810 Personnel	22,788	1,823	0	0	0	6,988	0	20,357	0	0
16 2100 Central Services	6,538	523	0	0	0	2,005	0	5,841	0	0
17 2150 CAO - 311/CRM Cust Svc Ctr	16,008	0	0	0	0	1,103	0	105,150	0	0
18 310 Auditor-Controller	31,911	457	0	0	0	37,798	492	19,305	0	646
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
20 700 County Counsel	13,285	27,604	0	0	0	0	0	58,862	0	0
21 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	832,664	35,928	0	18,966	0	139,092	822	422,347	0	1,078
Less: Prior Year Allocations	690,458	22,549	0	15,527	0	141,263	0	321,781	3,407	1,120
Carry-Forward	142,206	13,379	0	3,439	0	(2,170)	0	100,566	(3,407)	(42)
Proposed Costs	\$974,870	\$49,307	\$0	\$22,405	\$0	\$136,922	\$822	\$522,913	\$(3,407)	\$1,036

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	6810 Health Administration	6811 HLTH- CMSP	6820 Health- Grant Prog	6821 Hlth Teen Pregnancy Prevention	6822 Health Bioterrorism	6823 Nat'l B/T Hosp Prepare	6830 Child Health Disease Pre	6831 Health- CHDP Foster Care	6840 Health Senior Citizens	6851 Health- Aids Program
1 Building Depreciation	\$57,210	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	58,485	0	2,016	0	1,034	0	0	0	0	0
3 Utilities & Audit	4,510	7	107	33	87	75	83	185	0	9
4 210 County Admin Officer	46,358	303	1,453	379	950	840	838	1,685	0	119
5 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
8 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	0	0	0	0
9 1360 RMA- Grounds	0	0	0	0	0	0	0	0	0	0
10 230 Insurance	33,799	0	0	0	0	0	0	0	1,061	0
11 240 Information Technology	148,791	0	0	0	0	0	0	0	0	0
12 242 IT- One Solution Upgrade	1,022	14	213	65	173	149	166	368	0	17
13 243 IT - Information Security	22,965	0	0	0	0	0	0	0	0	0
14 244 VOLP Communications	1,967	0	0	0	0	0	0	0	0	0
15 810 Personnel	236,205	0	0	0	0	0	0	0	0	0
16 2100 Central Services	48,408	0	0	0	0	0	0	0	0	0
17 2150 CAO - 311/CRM Cust Svc Ctr	33,894	0	0	0	0	0	0	0	0	0
18 310 Auditor-Controller	118,325	121	1,876	577	1,524	1,312	1,463	3,251	0	152
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
20 700 County Counsel	65,621	0	0	0	0	0	0	0	0	0
21 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	877,561	444	5,665	1,053	3,768	2,375	2,550	5,489	1,061	297
Less: Prior Year Allocations	967,885	206	534	335	1,455	2,357	57	46	0	79
Carry-Forward	(90,324)	238	5,131	719	2,313	18	2,493	5,443	0	218
Proposed Costs	\$787,237	\$682	\$10,795	\$1,772	\$6,081	\$2,393	\$5,044	\$10,932	\$1,061	\$515

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	6852 Health- Ryan White	6853 Health- AIDS HOPWA	6860 Tobacco Education	6861 MCAH & CHVP	6862 Health- CDC/Pan Flu	6863 Hlth CDC H1N1	6864 Health- HPP H1N1	6865 Health - Emergency Response	6870 Women/Infan t/Children	6880 CA Children Services
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	523	0	0	84,379	5,052	0
3 Utilities & Audit	45	35	86	530	15	0	0	1,233	473	682
4 210 County Admin Officer	855	316	1,066	6,114	501	0	0	13,854	5,434	6,664
5 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
8 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	0	0	0	0
9 1360 RMA- Grounds	0	0	0	0	0	0	0	0	0	0
10 230 Insurance	0	0	0	0	0	0	0	0	1,064	0
11 240 Information Technology	0	0	0	0	0	0	0	0	0	0
12 242 IT- One Solution Upgrade	91	69	172	1,057	31	0	0	2,460	943	1,361
13 243 IT - Information Security	0	0	0	0	0	0	0	0	0	0
14 244 VOLP Communications	0	0	0	0	0	0	0	0	0	0
15 810 Personnel	0	0	0	0	0	0	0	0	11,498	0
16 2100 Central Services	0	0	0	0	0	0	0	0	8,722	0
17 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	0	0	0	0	0	0	0
18 310 Auditor-Controller	801	609	1,516	9,326	272	0	0	21,710	11,112	12,009
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
20 700 County Counsel	0	0	0	0	0	0	0	0	0	0
21 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,792	1,028	2,840	17,026	1,343	0	0	123,636	44,296	20,717
Less: Prior Year Allocations	999	744	1,480	922	1,005	382	38	23,388	74,409	3,016
Carry-Forward	794	284	1,360	16,104	339	(382)	(38)	100,248	(30,113)	17,701
Proposed Costs	\$2,586	\$1,312	\$4,200	\$33,130	\$1,682	\$(382)	\$(38)	\$223,884	\$14,183	\$38,417

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	6890 Hlth Outreach Grant	6891 Adolescent Fam Life	6892 Health Child Safety Seat	6893 Hlth Child/Family & Comm Grants	6894 Health Cal Learn	6901 BHS Control	6910 Mental Health	6911 BHS Madera Accss PT	6912 BHS Recov Res Ctr	6913 BHS Matrix Child Welf Ref Prog
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$118,900	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	168,660	0	0	0
3 Utilities & Audit	245	81	0	161	0	0	8,183	34	0	0
4 210 County Admin Officer	3,115	860	0	1,794	0	0	82,438	521	0	2
5 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
8 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	0	0	0	0
9 1360 RMA- Grounds	0	0	0	0	0	0	0	0	0	0
10 230 Insurance	0	0	0	0	0	0	17,141	112	0	0
11 240 Information Technology	0	0	0	0	0	0	109,671	0	0	0
12 242 IT- One Solution Upgrade	488	162	0	322	0	0	5,226	105	0	0
13 243 IT - Information Security	0	0	0	0	0	0	(10,888)	0	0	0
14 244 VOLP Communications	0	0	0	0	0	0	0	0	0	0
15 810 Personnel	0	0	0	0	0	0	153,625	1,215	0	0
16 2100 Central Services	0	0	0	0	0	0	880	0	0	0
17 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	0	0	507	0	0	0	0
18 310 Auditor-Controller	4,310	1,428	0	2,843	0	0	162,879	1,221	0	4
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
20 700 County Counsel	0	0	0	0	0	0	90,395	0	0	0
21 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	8,158	2,531	0	5,120	0	507	907,110	3,208	0	6
Less: Prior Year Allocations	1,294	167	0	509	0	0	688,027	9,398	0	3,590
Carry-Forward	6,864	2,364	0	4,611	(0)	0	219,083	(6,190)	0	(3,584)
Proposed Costs	\$15,023	\$4,896	\$0	\$9,731	\$ (0)	\$507	\$1,126,193	\$ (2,982)	\$0	\$ (3,578)

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	6914 Beh Hlth MHSA Prop 63	6915 BHS- Prev Early Inter	6916 BHS Workfc Ed & Trg	6917 Beh Hlth Innovation- MHSA	6918 MHSA Capital Funds	6919 BHS Crisis Care Mobile	6920 BHS Drug, Alcohol, Perinatal	6921 BHS D/A Madera Cnsing	6922 BHS D/A Oakhurst Cnsing	6923 BHS D/A Chowchilla Cnsing
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,168	\$0
2 Equipment Depreciation	0	0	0	0	0	2,598	0	0	0	0
3 Utilities & Audit	2,257	392	0	61	0	85	465	141	34	1
4 210 County Admin Officer	33,759	6,001	0	846	0	1,587	4,246	1,285	308	8
5 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
8 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	0	0	27,621	0
9 1360 RMA- Grounds	0	0	0	0	0	0	0	0	0	0
10 230 Insurance	7,225	0	0	0	0	2,755	0	392	918	3,673
11 240 Information Technology	0	0	0	0	0	0	0	0	0	0
12 242 IT- One Solution Upgrade	6,890	1,198	0	185	0	259	928	281	67	2
13 243 IT - Information Security	0	0	0	0	0	0	0	0	0	0
14 244 VOLP Communications	0	0	0	0	0	0	0	0	0	0
15 810 Personnel	78,390	0	0	0	0	912	0	4,254	304	1,215
16 2100 Central Services	1,304	108	0	0	0	262	0	103	13	0
17 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	0	0	0	0	0	0	0
18 310 Auditor-Controller	79,759	10,574	0	1,632	0	2,509	8,193	3,507	668	308
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
20 700 County Counsel	0	0	0	0	0	0	0	0	0	0
21 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	209,585	18,273	0	2,724	0	10,966	13,832	9,961	38,102	5,207
Less: Prior Year Allocations	240,784	22,150	0	2,255	0	0	10,821	10,487	33,629	1,140
Carry-Forward	(31,199)	(3,877)	0	469	0	0	3,011	(525)	4,473	4,066
Proposed Costs	\$178,385	\$14,396	\$0	\$3,192	\$0	\$10,966	\$16,844	\$9,436	\$42,575	\$9,273

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	6924 BHS D/A Drug Court	6925 BHS D/A Perinatal	6926 BHS Drug/Alcohol Adult	6930 Ment Health Prop 36 SAPA	6931 Ment Health SB 223 SATTA	6932 BHS OTP OCC	6933 BHS Health	6934 BHS JAG Sub Abuse Off	6940 Beh Hlth Juv Drug Ct	6950 BHS Mentally Ill Off Crime Red
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	3,438	0	0	0	0	0	0	0	0
3 Utilities & Audit	3	19	268	0	0	0	0	0	0	0
4 210 County Admin Officer	25	177	2,489	0	0	0	0	0	0	0
5 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
8 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	0	0	0	0
9 1360 RMA- Grounds	0	0	0	0	0	0	0	0	0	0
10 230 Insurance	0	112	392	0	0	0	0	0	0	0
11 240 Information Technology	0	0	0	0	0	0	0	0	0	0
12 242 IT- One Solution Upgrade	5	39	535	0	0	0	0	0	0	0
13 243 IT - Information Security	0	0	0	0	0	0	0	0	0	0
14 244 VOLP Communications	0	0	0	0	0	0	0	0	0	0
15 810 Personnel	0	1,215	4,254	0	0	0	0	0	0	0
16 2100 Central Services	0	113	113	0	0	0	0	0	0	0
17 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	0	0	0	0	0	0	0
18 310 Auditor-Controller	48	636	5,753	0	0	0	0	0	0	0
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
20 700 County Counsel	0	0	0	0	0	0	0	0	0	0
21 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	82	5,750	13,804	0	0	0	0	0	0	0
Less: Prior Year Allocations	1,446	6,721	11,132	0	0	0	0	0	0	0
Carry-Forward	(1,364)	(971)	2,672	0	0	0	0	0	0	0
Proposed Costs	\$(1,283)	\$4,779	\$16,476	\$0	\$0	\$0	\$0	\$0	\$0	\$0

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	7100 Environment al Health	7111 Env Health LPA Grant	7112 Env Health Int Wst Mgt	7113 Env Health Source Wtr	7114 Env Health N Fork Mill	7115 Env Health Rlf Admin	7117 Env Health Abv Grnd	7118 Env Health Safe Drinking Wtr	7510 Welfare Admin	7511 Welfare FMAA Grant
1 Building Depreciation	\$44,976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,233	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Utilities & Audit	24,126	0	0	0	0	0	0	0	16,970	0
4 210 County Admin Officer	8,136	0	0	0	0	0	0	0	176,226	0
5 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1320 RMA- Bldg Operations	12,820	0	0	0	0	0	0	0	0	0
8 1330 RMA- Bldg Maintenance	7,448	0	0	0	0	0	0	0	0	0
9 1360 RMA- Grounds	2,189	0	0	0	0	0	0	0	0	0
10 230 Insurance	61,304	0	0	0	0	0	0	0	84,339	0
11 240 Information Technology	135,583	0	0	0	0	0	0	0	230,765	0
12 242 IT- One Solution Upgrade	1,700	0	0	0	0	0	0	0	1,256	0
13 243 IT - Information Security	0	0	0	0	0	0	0	0	54,506	0
14 244 VOLP Communications	64	0	0	0	0	0	0	0	5,178	0
15 810 Personnel	19,142	0	0	0	0	0	0	0	150,968	0
16 2100 Central Services	0	0	0	0	0	0	0	0	0	0
17 2150 CAO - 311/CRM Cust Svc Ctr	2,460	0	0	0	0	0	0	0	5,462	0
18 310 Auditor-Controller	19,630	0	0	0	0	0	0	0	397,695	0
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	2,580	0
20 700 County Counsel	0	0	0	0	0	0	0	0	74,899	0
21 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	339,578	0	0	0	0	0	0	0	1,223,076	0
Less: Prior Year Allocations	288,512	0	0	0	0	0	0	5,819	949,092	0
Carry-Forward	51,066	0	0	0	0	0	0	(5,819)	273,984	0
Proposed Costs	\$390,644	\$0	\$0	\$0	\$0	\$0	\$0	\$(5,819)	\$1,497,061	\$0

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	7512 Welfare Public Auth	7513 Soc Svcs- Med Navigators Proj	7514 Soc Svcs- Access to Tech	7515 Soc Svcs- Comm Care Exp	7520 Welfare General Relief	7530 Welfare Aids	8010 Vet Svc Officer	8020 Pub Adm/Public Guardian	8200 Community Services	9110 County Library
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$30,639	\$3,841	\$0	\$149,963
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	18,848
3 Utilities & Audit	72	(0)	14	0	124	0	15,970	128	82	630
4 210 County Admin Officer	658	280	437	0	1,170	0	1,610	2,108	1,148	11,838
5 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1320 RMA- Bldg Operations	0	0	0	0	0	0	8,733	11,185	0	69,646
8 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	5,190	0	0	128,378
9 1360 RMA- Grounds	0	0	0	0	0	0	1,491	0	0	66,474
10 230 Insurance	4,591	0	0	0	0	0	15,210	14,692	3,673	111,332
11 240 Information Technology	0	0	0	0	0	0	16,434	24,652	0	12,326
12 242 IT- One Solution Upgrade	144	(0)	43	0	247	0	352	391	251	1,923
13 243 IT - Information Security	0	0	0	0	0	0	0	0	0	0
14 244 VOLP Communications	0	0	0	0	0	0	32	0	0	0
15 810 Personnel	0	0	0	0	0	0	4,254	4,861	1,215	29,776
16 2100 Central Services	0	0	0	0	0	0	1,220	1,395	349	8,543
17 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	0	0	0	391	0	0	370
18 310 Auditor-Controller	1,637	(0)	380	0	2,181	0	4,135	4,623	2,508	24,167
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
20 700 County Counsel	0	0	0	0	0	0	295	0	0	4,537
21 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	7,103	280	875	0	3,722	0	105,958	67,875	9,226	638,751
Less: Prior Year Allocations	4,885	777	0	0	2,689	0	96,627	57,983	8,763	507,235
Carry-Forward	2,218	(497)	0	0	1,033	0	9,331	9,892	463	131,516
Proposed Costs	\$9,321	\$(217)	\$875	\$0	\$4,755	\$0	\$115,289	\$77,767	\$9,689	\$770,267

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	9111 Madera Branch Library	9116 Lib- English Literacy	9121 Lib- Prop 10 MCCFC Gr	9200 Ag Extension Svcs	9410 Sup Ct Mediation	9510 Sup Ct Jury	9603 Sup Ct Fam Law- Ct Rpts	9610 Sup Ct Fam Law Comm	10700 Self- Insurance	10800 ISF- Central Garage
1 Building Depreciation	\$33,293	\$0	\$0	\$830	\$0	\$0	\$0	\$0	\$0	\$31,336
2 Equipment Depreciation	1,181	0	0	0	0	0	0	0	0	0
3 Utilities & Audit	0	0	0	29	0	0	0	0	0	0
4 210 County Admin Officer	0	0	0	405	0	0	0	0	0	2,962
5 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1320 RMA- Bldg Operations	0	0	0	20,533	0	0	0	0	0	12,097
8 1330 RMA- Bldg Maintenance	0	0	0	371	0	0	0	0	0	24,580
9 1360 RMA- Grounds	0	0	0	0	0	0	0	0	0	15,331
10 230 Insurance	0	0	0	0	0	0	0	0	0	560
11 240 Information Technology	0	0	0	0	0	0	0	0	0	20,543
12 242 IT- One Solution Upgrade	0	0	0	89	0	0	0	0	0	0
13 243 IT - Information Security	0	0	0	0	0	0	0	0	0	0
14 244 VOLP Communications	0	0	0	59	0	0	0	0	0	0
15 810 Personnel	0	0	0	0	0	0	0	0	0	6,077
16 2100 Central Services	0	0	0	0	0	0	0	0	0	1,744
17 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	0	0	0	0	0	0	171
18 310 Auditor-Controller	0	0	0	781	0	0	0	0	0	1,469
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
20 700 County Counsel	0	0	0	0	0	0	0	0	0	0
21 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	34,474	0	0	23,097	0	0	0	0	0	116,870
Less: Prior Year Allocations	21,512	0	0	13,359	0	0	0	0	78,890	104,734
Carry-Forward	12,962	0	0	9,738	0	0	0	0	(78,890)	12,136
Proposed Costs	\$47,436	\$0	\$0	\$32,834	\$0	\$0	\$0	\$0	\$(78,890)	\$129,005

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	11100 Fairmead Liner	11200 Fish & Game	11300 Microwave Radio	11500 Fire Mitigation Fees	11600 Co- Wide Rd Impact Fee	11801 RDS- Administratio n	11802 RDS- A&E	11803 RDS- Bridge	11804 RDS- Shop	11805 RDS- Traffic
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 Utilities & Audit	0	0	0	0	0	0	0	0	0	0
4 210 County Admin Officer	1,201	0	40	0	0	8,447	1,922	0	0	0
5 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1320 RMA- Bldg Operations	0	0	0	0	0	4,038	0	0	0	0
8 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	0	0	0	0
9 1360 RMA- Grounds	0	0	0	0	0	0	0	0	0	0
10 230 Insurance	14,692	0	0	0	0	10,913	0	0	0	0
11 240 Information Technology	0	0	0	0	0	34,963	0	0	0	0
12 242 IT- One Solution Upgrade	0	0	0	0	0	(11,076)	0	0	0	0
13 243 IT - Information Security	0	0	0	0	0	13,947	0	0	0	0
14 244 VOLP Communications	0	0	0	0	0	0	0	0	0	0
15 810 Personnel	4,861	0	0	0	0	89,934	0	0	0	0
16 2100 Central Services	1,529	0	0	0	0	40	0	0	0	0
17 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	0	0	5,009	0	0	0	0
18 310 Auditor-Controller	1,175	0	0	0	0	14,613	0	0	0	0
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
20 700 County Counsel	0	0	0	0	0	11,781	0	0	0	0
21 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	23,458	0	40	0	0	182,611	1,922	0	0	0
Less: Prior Year Allocations	101,545	47	80,806	15,453	9,863	582,249	2,143	0	0	0
Carry-Forward	(78,087)	(47)	(80,766)	(15,453)	(9,863)	(399,638)	(222)	0	0	0
Proposed Costs	\$(54,630)	\$(47)	\$(80,726)	\$(15,453)	\$(9,863)	\$(217,028)	\$1,700	\$0	\$0	\$0

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	11806 RDS- Work Crew	11807 RDS- Investigator	11808 RDS- Rights of Way	11809 RDS- Engr Unallocated	11811 RDS- District 1	11812 RDS- District 2	11813 RDS- District 3	11814 RDS- District 4	11815 RDS- District 5	12000 District 5- Roads
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 Utilities & Audit	0	0	0	0	0	0	0	0	0	0
4 210 County Admin Officer	0	0	0	0	0	0	0	0	0	0
5 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
8 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	0	0	0	0
9 1360 RMA- Grounds	0	0	0	0	0	0	0	0	0	0
10 230 Insurance	0	0	0	0	0	0	0	0	0	0
11 240 Information Technology	0	0	0	0	0	0	0	0	0	0
12 242 IT- One Solution Upgrade	0	0	0	0	0	0	0	0	0	0
13 243 IT - Information Security	0	0	0	0	0	0	0	0	0	0
14 244 VOLP Communications	0	0	0	0	0	0	0	0	0	0
15 810 Personnel	0	0	0	0	0	0	0	0	0	0
16 2100 Central Services	0	0	0	0	0	0	0	0	0	0
17 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	0	0	0	0	0	0	0
18 310 Auditor-Controller	0	0	0	0	0	0	0	0	0	0
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
20 700 County Counsel	0	0	0	0	0	0	0	0	0	0
21 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	0	0	0	0	0	0	0	0
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	14370 Probation- CCIPA PC1230-123	15010 Madera Co Flood Control	17140 Maint Dist 22A-Imp FD	47300 CSA 03 B Parksdale/Pa rks	61322 Probation- Comm Corr Plng	61332 Probation- Local Comm Corr	63860 Madera Co Transit FD	63861 Madera Co High Speed Rail	77010 Law Library	77030, 77090 LAFCO
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	8,176	0	0	0	0	0	0	0	0	0
3 Utilities & Audit	0	0	0	0	0	0	0	0	0	0
4 210 County Admin Officer	160	320	0	0	0	400	240	0	0	400
5 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
8 1330 RMA- Bldg Maintenance	0	0	0	0	0	0	0	0	1,129	0
9 1360 RMA- Grounds	0	0	0	0	0	0	0	0	0	0
10 230 Insurance	26,628	0	0	0	0	56,930	0	0	3,673	0
11 240 Information Technology	0	0	0	0	0	0	0	0	0	0
12 242 IT- One Solution Upgrade	0	0	0	0	0	0	0	0	0	0
13 243 IT - Information Security	0	0	0	0	0	0	0	0	0	0
14 244 VOLP Communications	0	0	0	0	0	0	0	0	0	0
15 810 Personnel	8,811	0	0	0	0	18,838	0	0	1,215	0
16 2100 Central Services	2,528	0	0	0	0	5,405	0	0	349	0
17 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	0	0	0	0	0	0	0
18 310 Auditor-Controller	2,129	0	0	0	0	4,553	0	0	294	0
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
20 700 County Counsel	0	0	0	0	0	0	0	0	0	0
21 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	48,434	320	0	0	0	86,126	240	0	6,659	400
Less: Prior Year Allocations	74,461	41,250	35,929	295	0	165,833	200,847	0	6,323	25,381
Carry-Forward	(26,028)	(40,930)	(35,929)	(295)	0	(79,707)	(200,607)	0	337	(24,981)
Proposed Costs	\$22,406	\$(40,609)	\$(35,929)	\$(295)	\$0	\$6,418	\$(200,367)	\$0	\$6,996	\$(24,581)

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	77070 IHSS	77130 Trial Court Operations	77160 VC 9250.19 Fingerprint Eqpt	Superior Court	CAO - Unallowable	IT System - CJIS	Auditor Controller - Prop Tax Admin	Auditor Controller - Direct Assessment	Auditor Controller - Unallowed	Treasurer - Unallowed
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 Utilities & Audit	0	0	0	0	0	0	0	0	0	0
4 210 County Admin Officer	120	0	0	0	0	0	0	0	0	0
5 1311 RMA - Gen Svcs	0	0	0	0	0	0	0	0	0	0
7 1320 RMA- Bldg Operations	0	0	0	0	0	0	0	0	0	0
8 1330 RMA- Bldg Maintenance	0	0	0	22,341	0	0	0	0	0	0
9 1360 RMA- Grounds	0	0	0	0	0	0	0	0	0	0
10 230 Insurance	0	0	0	0	0	0	0	0	0	0
11 240 Information Technology	0	0	0	0	0	0	0	0	0	0
12 242 IT- One Solution Upgrade	0	0	0	0	0	0	0	0	0	0
13 243 IT - Information Security	0	0	0	0	0	0	0	0	0	0
14 244 VOLP Communications	0	0	0	0	0	0	0	0	0	0
15 810 Personnel	0	0	0	0	0	0	0	0	0	0
16 2100 Central Services	0	0	0	0	0	0	0	0	0	0
17 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	0	0	0	0	0	0	0
18 310 Auditor-Controller	0	30,474	0	0	0	0	0	0	0	0
19 520 Tax Collector-Treasurer	0	0	0	0	0	0	0	0	0	0
20 700 County Counsel	0	11,093	0	0	0	0	0	0	0	0
21 4710 Probation- Revenue Svcs	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	120	41,567	0	22,341	0	0	0	0	0	0
Less: Prior Year Allocations	1,256	153,170	0	32,085	0	0	0	0	0	0
Carry-Forward	(1,136)	(111,603)	0	(9,743)	0	0	0	0	0	0
Proposed Costs	\$(1,016)	\$(70,036)	\$0	\$12,598	\$0	\$0	\$0	\$0	\$0	\$0

County of Madera
2 CFR Part 200 Cost Allocation Plan

FY 2022/2023
1/11/2024

Summary Schedule

Department	RMA Grounds Maint - Parks	Central Services - Property Tax	All Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$194,537	\$0	\$3,506,947
2 Equipment Depreciation	0	0	0	0	2,472,892
3 Utilities & Audit	0	0	55,723	0	441,406
4 210 County Admin Officer	0	0	3,163	0	1,007,472
5 1311 RMA - Gen Svcs	0	0	0	0	406,552
7 1320 RMA- Bldg Operations	0	0	48,514	0	502,169
8 1330 RMA- Bldg Maintenance	0	0	111,143	0	860,261
9 1360 RMA- Grounds	0	0	342,384	0	707,845
10 230 Insurance	0	0	97,634	0	3,224,862
11 240 Information Technology	0	0	(1,004)	0	3,201,313
12 242 IT- One Solution Upgrade	0	0	0	0	130,844
13 243 IT - Information Security	0	0	0	0	560,007
14 244 VOLP Communications	0	0	0	0	8,419
15 810 Personnel	0	0	0	0	1,692,402
16 2100 Central Services	0	0	3,189	0	322,998
17 2150 CAO - 311/CRM Cust Svc Ctr	0	0	0	0	245,051
18 310 Auditor-Controller	0	0	0	0	2,173,523
19 520 Tax Collector-Treasurer	0	0	0	0	2,580
20 700 County Counsel	0	0	25,441	0	782,705
21 4710 Probation- Revenue Svcs	0	0	0	0	2,906
Total Current Allocations	0	0	880,723	0	22,253,154
Less: Prior Year Allocations	0	0	1,061,514	0	20,457,231
Carry-Forward	0	0	(180,791)	0	1,749,828
Proposed Costs	\$0	\$0	\$699,932	\$0	\$24,002,982