



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Alpine
Markleeville, California

Date: June 30, 2016
Filing Ref: ALP17

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2016-17** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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

The indirect overhead and support service costs listed in **Summary Schedule** (attached) are formally approved as actual costs for the **2014-15** fiscal year and as estimated costs for the **2016-17** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2016**, 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

2. Central Services

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 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 costs of the county departments 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 that was 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 the 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 of 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 OMB Circular 2 CFR Part 225, 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 2016-17 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF ALPINE

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Carol McElroy

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting**

Name

CAO/Finance Director

Title

7-1-2016

7-11-2016

Date

Date

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

cc: State and Federal Agencies

Attachment

ALPINE COUNTY, CALIFORNIA
OMB A-87 Based on FY 2014-2015 Actuals for Use in FY 2016-2017

FY 2015
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Summary Schedule

Department	102 CAO	128 INSURANCE	109 INFORMATI ON TECHNOLO	104 COUNTY CLERK	113 COUNTY ASSESSOR	114 RECORDER	116 ELECTIONS	126 CHAMBER OF COMMERCE	133 RETIREE BENEFITS	134 SURVEYOR/ ENGR
1 BUILDING USE ALLOWANCE	\$114	\$0	\$0	\$461	\$238	\$159	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	0	0	531	716	308	0	0	0	0
3 101 BOARD & CONSULT	0	0	0	42	66	30	0	0	0	0
5 103 PERSONNEL	0	0	0	2,934	4,035	1,247	0	0	0	0
6 105 AUDITOR-CONTROLLER	0	36	1,467	5,177	6,735	3,045	653	613	5,088	372
7 107 CENTRAL SERVICES	0	4	428	2,738	11,366	1,037	299	215	1,288	84
8 110 TREAS-TAX COLLECTOR	0	7	77	214	137	161	117	7	405	37
9 119 BUILDINGS & GROUND	4,678	0	0	18,871	9,768	6,512	0	0	0	0
Total Current Allocations	4,792	47	1,972	30,969	33,063	12,499	1,069	834	6,781	492
Less: Prior Year Allocations	0	59	4,603	39,417	70,264	3,130	1,104	1,492	10,734	596
Carry-Forward	0	(12)	(2,631)	(8,448)	(37,201)	9,369	(35)	(658)	(3,953)	(104)
Proposed Costs	\$4,792	\$35	\$(660)	\$22,520	\$(4,139)	\$21,867	\$1,034	\$177	\$2,828	\$388

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Department	138 GRAND JURY	141 COUNTY COUNSEL	146 DISTRICT ATTORNEY	147 PUBLIC DEFENDER	292 ANTI DRUG ABUSE	149 COUNTY SHERIFF	154 BV MAINTENAN CE	150 JAIL COSTS	294 VICTIM WITNESS	158 PROBATION DEPT
1 BUILDING USE ALLOWANCE	\$0	\$76	\$0	\$0	\$0	\$1,369	\$0	\$0	\$0	\$49
2 132 RISK MANAGEMENT	512	0	1,562	0	0	12,962	0	0	378	294
3 101 BOARD & CONSULT	0	0	58	0	0	295	9	0	39	30
5 103 PERSONNEL	0	0	3,814	0	0	22,007	0	0	587	2,171
6 105 AUDITOR-CONTROLLER	89	2,180	7,191	518	0	45,354	1,016	412	3,571	3,145
7 107 CENTRAL SERVICES	23	1,251	2,751	132	0	19,897	127	132	136	1,536
8 110 TREAS-TAX COLLECTOR	7	104	469	40	0	1,153	60	13	315	191
9 119 BUILDINGS & GROUND	0	3,095	3,442	0	0	56,062	0	0	0	5,027
Total Current Allocations	631	6,706	19,288	690	0	159,099	1,212	558	5,027	12,443
Less: Prior Year Allocations	1,280	9,478	24,904	1,440	2,704	191,151	0	1,371	4,150	13,007
Carry-Forward	(649)	(2,772)	(5,616)	(750)	(2,704)	(32,052)	0	(813)	877	(564)
Proposed Costs	\$(18)	\$3,934	\$13,672	\$(60)	\$(2,704)	\$127,046	\$1,212	\$(256)	\$5,903	\$11,880

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Department	163 KIRKLAND FIRE	160/164 EMERGENC Y SVCS	165 EAST ALPINE FIRE	166 KIRKWOOD EMS	168 BV EMS	167 BUILDING DEPT	170 AGRICULTU RAL COMMISSIO	175 CDA	176 PLANNING DEPT	179 LOCAL AGENCY FORMATION
1 BUILDING USE ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$1,886	\$0	\$15,757	\$1,236	\$0
2 132 RISK MANAGEMENT	607	0	2,333	0	193	573	0	832	1,287	0
3 101 BOARD & CONSULT	0	0	19	0	19	58	0	73	114	0
5 103 PERSONNEL	0	0	704	0	0	1,467	0	5,868	1,467	0
6 105 AUDITOR-CONTROLLER	974	889	5,533	46	1,077	5,412	147	9,825	7,316	20
7 107 CENTRAL SERVICES	1,962	273	761	7	22	1,808	49	4,764	1,069	3
8 110 TREAS-TAX COLLECTOR	137	37	647	7	17	211	3	526	74	3
9 119 BUILDINGS & GROUND	0	0	0	0	0	1,505	0	12,581	987	0
Total Current Allocations	3,681	1,199	9,997	60	1,328	12,921	200	50,226	13,550	27
Less: Prior Year Allocations	2,523	1,905	15,739	78	3,071	16,938	353	33,342	19,538	39
Carry-Forward	1,158	(706)	(5,742)	(18)	(1,743)	(4,017)	(153)	16,884	(5,988)	(12)
Proposed Costs	\$4,839	\$492	\$4,255	\$43	\$(415)	\$8,904	\$47	\$67,110	\$7,563	\$14

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Department	(120) HEALTH DEPT	(124) ENVIRONME NTAL HLTH	(121) MENTAL HEALTH	(122) DRUGS & ALCOHOL	(151) TOBACCO	(219/220) ROAD DEPT	214 PARKING/R ECORDS MGMT	(330) FISH & GAME	(276) WATER SHED COORD	(273) BT EMERGENC Y PREP
1 BUILDING USE ALLOWANCE	\$5,093	\$333	\$604	\$1,404	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	1,591	0	938	1,215	1,933	2,888	0	0	0	418
3 101 BOARD & CONSULT	142	26	98	128	73	116	0	0	0	46
5 103 PERSONNEL	3,976	293	1,467	1,907	1,702	10,270	0	0	0	249
6 105 AUDITOR-CONTROLLER	13,470	4,295	12,155	15,295	6,849	24,085	52	854	0	5,520
7 107 CENTRAL SERVICES	6,141	367	1,284	2,494	1,105	6,857	0	237	0	230
8 110 TREAS-TAX COLLECTOR	791	513	1,438	1,471	476	1,572	13	54	0	677
9 119 BUILDINGS & GROUND	7,819	151	1,269	2,666	0	14,328	0	0	0	0
Total Current Allocations	39,022	5,979	19,253	26,580	12,137	60,115	65	1,144	0	7,140
Less: Prior Year Allocations	63,651	0	23,039	25,060	12,233	88,659	1,622	1,661	306	5,607
Carry-Forward	(24,629)	0	(3,786)	1,520	(96)	(28,544)	(1,557)	(517)	(306)	1,533
Proposed Costs	\$14,393	\$5,979	\$15,466	\$28,099	\$12,041	\$31,571	\$(1,492)	\$628	\$(306)	\$8,673

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Department	(240) AIRPORT	280 PAN FLU EPO	(290) COPS GRANT	(291) CAL MMET	(295) LAW ENFORCEM ENT AB443	(310) MPUD	221 CO ROAD IMPROVEM ENT	(340) CSA #1	361 OWP	370 TRANSIT
1 BUILDING USE ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	0	0	0	0	0	0	0	232	0
3 101 BOARD & CONSULT	0	58	0	0	0	0	0	0	22	0
5 103 PERSONNEL	0	293	0	0	0	0	0	0	0	1,174
6 105 AUDITOR-CONTROLLER	70	3,375	0	0	496	0	839	1,652	1,037	3,495
7 107 CENTRAL SERVICES	11	85	0	0	158	0	188	415	847	693
8 110 TREAS-TAX COLLECTOR	10	54	0	0	17	0	84	134	221	0
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	92	3,866	0	0	671	0	1,111	2,201	2,360	5,362
Less: Prior Year Allocattions	476	0	3,983	4,389	33,555	132	494	4,915	10,648	0
Carry-Forward	(384)	0	(3,983)	(4,389)	(32,884)	(132)	617	(2,714)	(8,288)	0
Proposed Costs	\$(292)	\$3,866	\$(3,983)	\$(4,389)	\$(32,214)	\$(132)	\$1,728	\$(512)	\$(5,929)	\$5,362

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Department	(400'S) SCHOOLS	115 COURT SERVICES	215 STATE OES	293 OHV GRANT FUND	341 BV PUBLIC SAFETY	342 BV SW ASSESSME NT	343 BV TRANSFER STATION	(500) OTHER TRUST &AGENCY	375 STPUD MITIGATION	376 YOUTH OFFENDER BLOCK
1 BUILDING USE ALLOWANCE	\$0	\$330	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	749	0	0	0	200	0	0	0	0	0
3 101 BOARD & CONSULT	82	0	0	0	20	0	0	0	0	0
5 103 PERSONNEL	0	0	0	0	734	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	25,936	292	0	0	1,584	436	497	4,329	117	1,223
7 107 CENTRAL SERVICES	0	102	0	0	203	155	120	0	4,621	324
8 110 TREAS-TAX COLLECTOR	5,643	3	0	0	10	3	44	1,119	30	87
9 119 BUILDINGS & GROUND	0	30,804	0	0	0	0	0	0	0	0
Total Current Allocations	32,410	31,531	0	0	2,750	594	661	5,448	4,768	1,634
Less: Prior Year Allocations	51,176	710	626	297	14,205	1,269	1,125	12,478	9,021	3,269
Carry-Forward	(18,766)	30,821	(626)	(297)	(11,455)	(675)	(464)	(7,030)	(4,253)	(1,635)
Proposed Costs	\$13,645	\$62,352	\$(626)	\$(297)	\$(8,705)	\$(81)	\$197	\$(1,582)	\$514	\$(0)

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Department	377 MENTAL HEALTH SVCS ACT	260 CAPITAL OUTLAY	201 DEBT SERVICE FUND	261 HAWKINS PEAK	262 PER CAPITA GRANT	267 LEVIATHAN PEAK	268 MHSA- CAP FACILITY	297 FEDERAL ANTI-DRUG	298 FEDERAL CAL-MMET	299 DEA GRANTS
1 BUILDING USE ALLOWANCE	\$3,517	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	1,776	0	0	0	0	0	0	0	0	0
3 101 BOARD & CONSULT	169	0	0	0	0	0	0	0	0	0
5 103 PERSONNEL	10,563	0	0	0	0	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	27,144	65	1,125	0	51	0	13	0	0	0
7 107 CENTRAL SERVICES	4,132	0	402	0	4	0	0	0	0	0
8 110 TREAS-TAX COLLECTOR	2,011	17	7	0	10	0	0	0	0	0
9 119 BUILDINGS & GROUND	1,593	0	0	0	0	0	0	0	0	0
Total Current Allocations	50,904	82	1,533	0	65	0	13	0	0	0
Less: Prior Year Allocations	47,904	1,483	1,680	193	0	215	0	196	21	368
Carry-Forward	3,000	(1,401)	(147)	(193)	0	(215)	0	(196)	(21)	(368)
Proposed Costs	\$53,905	\$(1,320)	\$1,387	\$(193)	\$65	\$(215)	\$13	\$(196)	\$(21)	\$(368)

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Department	271 GRANTS CLEARING	272 SAMSHA GRANT	274 HPP	296 COPS(FEDE RAL)	300 EMPG	311 ASSESSOR S SPEC REV	312 RECORDER S SPEC REV	315 TAX COLLECTIO N TRUST	394 SNC PROP 84 GRANT	395 WOODSTOV E REPLACEM
1 BUILDING USE ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	0	50	0	0	0	0	0	0	0
3 101 BOARD & CONSULT	0	0	6	0	0	0	0	0	0	0
5 103 PERSONNEL	0	0	0	0	0	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	375	121	1,137	0	0	106	317	13	93	140
7 107 CENTRAL SERVICES	118	40	253	0	0	10	73	0	24	18
8 110 TREAS-TAX COLLECTOR	13	3	44	0	0	20	30	0	7	0
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	506	164	1,489	0	0	137	420	13	124	158
Less: Prior Year Allocations	4,239	374	1,827	4,706	422	627	228	0	0	0
Carry-Forward	(3,733)	(210)	(338)	(4,706)	(422)	(490)	192	0	0	0
Proposed Costs	\$(3,226)	\$(46)	\$1,152	\$(4,706)	\$(422)	\$(353)	\$612	\$13	\$124	\$158

ALPINE COUNTY, CALIFORNIA
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Department	397 TITLE III FIRE SAFETY	399 TOBACCO SETTLEMEN T	515 AB233 COURT DISTRIBUTI ON	516 MH 2011 REALIGNME NT	517 MENTAL HEALTH	519 PH REALIGNME NT	522 SS REALIGNME NT	523 LOCAL REV FUND 2011 H	524 LOCAL REV FUND 2011 P	525 CC PERF INCENTIVES FU
1 BUILDING USE ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	0	0	0	0	0	0	0	0	0
3 101 BOARD & CONSULT	0	0	0	0	0	0	0	0	0	0
5 103 PERSONNEL	0	0	0	0	0	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	394	104	861	0	0	0	0	0	69	55
7 107 CENTRAL SERVICES	97	14	282	0	0	0	0	0	2	11
8 110 TREAS-TAX COLLECTOR	34	17	23	0	0	0	0	0	17	7
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	524	135	1,167	0	0	0	0	0	88	72
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	\$524	\$135	\$1,167	\$0	\$0	\$0	\$0	\$0	\$88	\$72

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Department	595 TRANSPOR TATION - LTF	596 STATE TRANSIT ASST.(S)	264 FACILITY MASTER PLAN	202 150TH ANNIVERSA RY ADH	152 SHERIFF GRANTS	156 INTEROP COMMO CAP MAINT	213 VEHICLE REPLACEM ENT	ALL OTHER	2nd Allocation Orphans	Total
1 BUILDING USE ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$281	\$0	\$65,216
2 132 RISK MANAGEMENT	0	0	0	0	0	0	0	850	0	40,633
3 101 BOARD & CONSULT	0	0	0	0	0	0	0	0	0	2,177
5 103 PERSONNEL	0	0	0	0	0	0	0	0	0	95,582
6 105 AUDITOR-CONTROLLER	470	0	596	49	550	13	78	220	0	323,156
7 107 CENTRAL SERVICES	172	0	0	4	135	0	0	0	0	102,688
8 110 TREAS-TAX COLLECTOR	0	0	154	10	47	0	0	84	0	25,114
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	26,245	0	381,623
Total Current Allocations	641	0	750	63	732	13	78	27,680	0	1,036,188
Less: Prior Year Allocations	0	0	0	0	0	0	0	236	0	1,247,843
Carry-Forward	0	0	0	0	0	0	0	27,444	0	(237,512)
Proposed Costs	\$641	\$0	\$750	\$63	\$732	\$13	\$78	\$55,124	\$0	\$798,676