



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Alpine
Markleeville, California

Date: June 28, 2019
Filing Ref: ALP20

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 **2019-20**. 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 **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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 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 2019-20 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF ALPINE

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Lowell M. Black

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

Name

Director of Finance

Title

6-28-2019

7-9-2019

Date

Date

**Negotiated by Kirsten Ford
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment: Summary Schedule

**ALPINE COUNTY, CALIFORNIA
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Summary Schedule

Department	101 BOARD & CONSULT	102 CAO	128 INSURANCE	109 INFORMATI ON TECHNOLO	104 COUNTY CLERK	113 COUNTY ASSESSOR	114 RECORDER	116 ELECTIONS	126 CHAMBER OF COMMERCE	130 SELF- INSURANCE FUND ISF
1 BUILDING DEPRECIATION	\$17,622	\$0	\$0	\$0	\$8,461	\$13,646	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	4,898	904	0	497	1,490	1,893	866	0	0	0
5 103 PERSONNEL	9,286	2,470	0	1,857	5,572	5,850	1,579	0	0	0
6 105 AUDITOR-CONTROLLER	8,057	3,618	0	3,944	6,010	6,599	3,018	615	498	5,448
7 107 CENTRAL SERVICES	2,007	1,456	0	1,571	3,596	13,389	1,315	933	210	2,547
8 110 TREAS-TAX COLLECTOR	221	64	0	183	186	149	114	66	8	5
9 119 BUILDINGS & GROUND	40,833	901	0	0	20,875	29,688	1,254	0	0	0
Total Current Allocations	82,925	9,413	0	8,052	46,190	71,214	8,146	1,615	716	8,000
Less: Prior Year Allocations	62,279	0	52	2,764	35,767	71,899	6,240	493	1,277	0
Carry-Forward	20,646	0	(52)	5,288	10,423	(685)	1,906	1,122	(561)	0
Proposed Costs	\$103,570	\$9,413	\$(52)	\$13,341	\$56,614	\$70,529	\$10,052	\$2,736	\$155	\$8,000

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Department	133 RETIREE BENEFITS	134 SURVEYOR/ ENGR	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
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,377	\$0	\$0
2 132 RISK MANAGEMENT	0	0	1,274	0	5,198	0	0	28,599	386	0
5 103 PERSONNEL	0	0	0	0	4,903	0	0	33,802	0	0
6 105 AUDITOR-CONTROLLER	4,667	358	95	2,032	7,259	859	0	41,592	1,322	232
7 107 CENTRAL SERVICES	1,337	53	36	1,347	3,095	198	0	21,229	276	109
8 110 TREAS-TAX COLLECTOR	277	37	3	77	428	66	0	963	0	0
9 119 BUILDINGS & GROUND	0	0	0	596	3,312	0	0	64,546	0	0
Total Current Allocations	6,281	448	1,407	4,053	24,194	1,123	0	217,108	1,983	341
Less: Prior Year Allocations	8,337	301	1,657	4,492	19,328	1,066	0	195,219	2,000	1,550
Carry-Forward	(2,056)	147	(250)	(439)	4,866	57	0	21,889	(17)	(1,209)
Proposed Costs	\$4,225	\$595	\$1,158	\$3,614	\$29,060	\$1,179	\$0	\$238,997	\$1,966	\$(867)

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Department	294 VICTIM WITNESS	158 PROBATION DEPT	162 BV FIRE DEPT	160/164 EMERGENC Y SVCS	165 EAST ALPINE FIRE	166 KIRKWOOD EMS	168 BV EMS	167 BUILDING DEPT	170 AGRICULTU RAL COMMISSIO	175 CDA
1 BUILDING DEPRECIATION	\$0	\$1,416	\$0	\$0	\$0	\$0	\$0	\$6,126	\$0	\$0
2 132 RISK MANAGEMENT	652	882	1,666	0	6,292	0	367	808	0	1,987
5 103 PERSONNEL	2,154	2,229	0	0	1,857	0	0	1,857	0	7,429
6 105 AUDITOR-CONTROLLER	3,294	4,026	1,935	766	5,992	0	846	3,762	120	10,819
7 107 CENTRAL SERVICES	242	1,716	914	286	888	0	29	1,870	48	5,572
8 110 TREAS-TAX COLLECTOR	271	290	202	24	511	0	16	173	3	415
9 119 BUILDINGS & GROUND	0	2,045	0	0	0	0	0	1,448	0	12,105
Total Current Allocations	6,615	12,604	4,716	1,076	15,541	0	1,258	16,045	170	38,326
Less: Prior Year Allocations	5,498	10,956	1,996	1,448	15,725	0	1,141	9,910	247	24,497
Carry-Forward	1,117	1,648	2,720	(372)	(184)	0	117	6,135	(77)	13,829
Proposed Costs	\$7,731	\$14,253	\$7,437	\$704	\$15,356	\$0	\$1,374	\$22,179	\$93	\$52,156

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Department	176 PLANNING DEPT	179 LOCAL AGENCY FORMATION	182 LOCAL HEALTH DEPT	185 SOLID WASTE	186 WELFARE	190 ONE STOP PROGRAM	191 OFFICE OF EDUCATION	187 SOCIAL SERVICES ASSISTANC E	188 GENERAL RELIEF	194 COUNTY LIBRARY
1 BUILDING DEPRECIATION	\$3,001	\$0	\$0	\$0	\$19,600	\$0	\$0	\$0	\$0	\$398
2 132 RISK MANAGEMENT	2,907	0	0	0	6,113	0	1,929	0	0	1,980
5 103 PERSONNEL	1,857	0	0	0	10,921	0	0	0	0	5,535
6 105 AUDITOR-CONTROLLER	5,715	24	162	644	21,595	115	4,166	329	0	9,197
7 107 CENTRAL SERVICES	1,137	3	76	47	10,043	54	0	81	0	3,648
8 110 TREAS-TAX COLLECTOR	56	3	0	82	1,354	0	3	24	0	558
9 119 BUILDINGS & GROUND	949	0	0	0	18,274	0	0	0	0	113,911
Total Current Allocations	15,622	30	239	774	87,899	169	6,097	434	0	135,228
Less: Prior Year Allocations	8,050	511	369	578	88,889	6,686	835	1,215	0	165,422
Carry-Forward	7,572	(481)	(130)	196	(990)	(6,517)	5,262	(781)	0	(30,194)
Proposed Costs	\$23,194	\$(451)	\$109	\$970	\$93,576	\$(13,013)	\$11,360	\$(348)	\$0	\$105,034

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Department	195/196 CO PARKS	198 MUSEUM	(120) HEALTH DEPT	(124) ENVIRONME NTAL HLTH	(121) MENTAL HEALTH	(122) DRUGS & ALCOHOL	(151) TOBACCO	(152) TOBACCO PROP56	(219/220) ROAD DEPT	214 PARKING/R ECORDS MGMT
1 BUILDING DEPRECIATION	\$0	\$0	\$1,340	\$0	\$243	\$517	\$0	\$0	\$14,471	\$0
2 132 RISK MANAGEMENT	0	705	2,905	705	3,148	3,771	1,617	209	7,248	0
5 103 PERSONNEL	0	1,857	5,442	334	1,542	4,569	3,064	0	11,459	0
6 105 AUDITOR-CONTROLLER	0	2,281	12,574	5,204	13,591	14,812	6,381	1,072	23,617	0
7 107 CENTRAL SERVICES	0	1,406	6,508	367	3,200	2,008	631	403	6,800	0
8 110 TREAS-TAX COLLECTOR	0	128	689	473	928	827	500	24	1,351	0
9 119 BUILDINGS & GROUND	11,493	18,093	6,085	442	667	1,329	0	0	0	0
Total Current Allocations	11,493	24,469	35,544	7,524	23,319	27,832	12,194	1,708	64,947	0
Less: Prior Year Allocations	4,710	11,390	29,452	6,247	18,862	26,299	11,543	0	52,031	15
Carry-Forward	6,783	13,079	6,092	1,277	4,457	1,533	651	0	12,916	(15)
Proposed Costs	\$18,275	\$37,548	\$41,635	\$8,802	\$27,776	\$29,365	\$12,845	\$1,708	\$77,862	\$(15)

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Department	(330) FISH & GAME	(276) WATER SHED COORD	(273) BT EMERGENC Y PREP	(240) AIRPORT	280 PAN FLU EPO	(290) COPS GRANT	(291) CAL MMET	(295) LAW ENFORCEM ENT AB443	(310) MPUD	221 CO ROAD IMPROVEM ENT
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	0	1,540	0	1,932	0	0	0	0	0
5 103 PERSONNEL	0	0	1,077	0	817	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	513	0	6,771	18	6,579	0	0	78	0	421
7 107 CENTRAL SERVICES	167	0	470	8	174	0	0	0	0	0
8 110 TREAS-TAX COLLECTOR	24	0	455	0	410	0	0	11	0	64
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	704	0	10,313	26	9,912	0	0	89	0	485
Less: Prior Year Allocations	1,149	0	9,960	259	7,844	0	0	(224)	0	744
Carry-Forward	(445)	0	353	(233)	2,068	0	0	313	0	(259)
Proposed Costs	\$259	\$0	\$10,666	\$(207)	\$11,980	\$0	\$0	\$401	\$0	\$226

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Department	(340) CSA #1	361/370 TRANS COMM FD	(400'S) SCHOOLS	115 COURT SERVICES	215 STATE OES	293 OHV GRANT FUND	341 BV PUBLIC SAFTEY	342 BV SW ASSESSME NT	343 BV TRANSFER STATION	(500) OTHER TRUST & AGENCY
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	0	0	0	0	0	416	0	0	0
5 103 PERSONNEL	0	0	0	0	0	0	780	0	0	0
6 105 AUDITOR-CONTROLLER	1,925	1,845	28,251	230	0	0	1,588	253	454	7,297
7 107 CENTRAL SERVICES	0	604	0	0	0	0	236	103	115	0
8 110 TREAS-TAX COLLECTOR	93	85	4,281	3	0	0	53	5	32	1,101
9 119 BUILDINGS & GROUND	0	0	0	37,543	0	0	0	0	0	0
Total Current Allocations	2,018	2,534	32,532	37,775	0	0	3,073	361	601	8,398
Less: Prior Year Allocations	4,881	3,457	26,439	45,153	0	0	2,588	543	782	4,477
Carry-Forward	(2,863)	(923)	6,093	(7,378)	0	0	485	(182)	(181)	3,921
Proposed Costs	\$(844)	\$1,610	\$38,625	\$30,398	\$0	\$0	\$3,557	\$180	\$419	\$12,320

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Department	375 STPUD MITIGATION	376 YOUTH OFFENDER BLOCK	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
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	326	6,405	0	0	0	0	0	0	0
5 103 PERSONNEL	0	149	21,544	0	0	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	0	1,928	32,936	175	870	0	0	0	281	0
7 107 CENTRAL SERVICES	347	375	9,438	0	0	0	0	0	0	0
8 110 TREAS-TAX COLLECTOR	0	77	1,577	27	5	0	0	0	43	0
9 119 BUILDINGS & GROUND	0	0	4,659	0	0	0	0	0	0	0
Total Current Allocations	347	2,855	76,559	202	875	0	0	0	323	0
Less: Prior Year Allocations	4,111	2,065	61,198	449	1,926	0	0	0	77	0
Carry-Forward	(3,764)	790	15,361	(247)	(1,051)	0	0	0	246	0
Proposed Costs	\$(3,417)	\$3,646	\$91,920	\$(45)	\$(176)	\$0	\$0	\$0	\$570	\$0

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Department	298 FEDERAL CAL-MMET	299 DEA GRANTS	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
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	0	0	0	408	0	0	0	0	0
5 103 PERSONNEL	0	0	0	0	743	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	0	0	52	0	5,137	0	0	42	97	0
7 107 CENTRAL SERVICES	0	0	0	0	486	0	0	0	0	0
8 110 TREAS-TAX COLLECTOR	0	0	3	0	511	0	0	5	8	0
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	54	0	7,285	0	0	47	105	0
Less: Prior Year Allocations	0	0	720	0	5,466	0	0	30	177	0
Carry-Forward	0	0	(666)	0	1,819	0	0	17	(72)	0
Proposed Costs	\$0	\$0	\$(611)	\$0	\$9,103	\$0	\$0	\$65	\$33	\$0

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Department	394 SNC PROP 84 GRANT	395 WOODSTOV E REPLACEM	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
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	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	0	88	275	47	1,241	0	0	0	0	0
7 107 CENTRAL SERVICES	0	0	0	0	0	0	0	0	0	0
8 110 TREAS-TAX COLLECTOR	0	5	16	3	101	0	0	0	0	0
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	93	291	50	1,342	0	0	0	0	0
Less: Prior Year Allocations	983	1,148	326	507	1,944	0	0	0	0	0
Carry-Forward	(983)	(1,055)	(35)	(457)	(602)	0	0	0	0	0
Proposed Costs	\$(983)	\$(962)	\$256	\$(407)	\$741	\$0	\$0	\$0	\$0	\$0

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Department	524 LOCAL REV FUND 2011 P	525 CC PERF INCENTIVES FU	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
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,778
2 132 RISK MANAGEMENT	326	326	0	0	0	0	0	0	0	0
5 103 PERSONNEL	743	223	0	0	0	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	1,785	1,668	780	0	0	0	104	296	158	491
7 107 CENTRAL SERVICES	0	0	0	0	0	0	0	0	0	1,261
8 110 TREAS-TAX COLLECTOR	61	104	0	0	0	0	13	35	24	74
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	31,986
Total Current Allocations	2,915	2,321	780	0	0	0	117	330	182	61,592
Less: Prior Year Allocations	802	380	844	0	0	0	162	201	217	44,106
Carry-Forward	2,113	1,941	(64)	0	0	0	(45)	129	(35)	17,486
Proposed Costs	\$5,029	\$4,261	\$716	\$0	\$0	\$0	\$73	\$460	\$147	\$79,077

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Department	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$140,994
2 132 RISK MANAGEMENT	0	103,577
5 103 PERSONNEL	0	153,502
6 105 AUDITOR-CONTROLLER	0	353,939
7 107 CENTRAL SERVICES	0	116,465
8 110 TREAS-TAX COLLECTOR	0	21,058
9 119 BUILDINGS & GROUND	0	423,035
Total Current Allocations	0	1,312,570
Less: Prior Year Allocations	0	1,155,134
Carry-Forward	0	138,315
Proposed Costs	\$0	\$1,450,885