



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Alpine
Markleeville, California

Date: June 12, 2020
Filing Ref: ALP21

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 **2020-21**. 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 **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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 2020-21 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF ALPINE

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Rodney Craig Goodman Jr.

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

Name

Interim Finance Director

Title

6-15-2020

6-17-2020

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	6,857	1,190	0	717	2,253	2,901	119	0	0	0
5 103 PERSONNEL	8,832	2,349	0	1,766	5,299	5,564	1,501	0	0	0
6 105 AUDITOR-CONTROLLER	14,494	5,454	0	5,810	9,191	9,500	2,022	1,242	785	11,252
7 107 CENTRAL SERVICES	2,063	1,246	0	1,407	2,788	9,638	947	396	169	2,517
8 110 TREAS-TAX COLLECTOR	299	105	0	200	252	135	114	166	6	6
9 119 BUILDINGS & GROUND	53,490	318	0	0	26,129	40,740	442	0	0	0
Total Current Allocations	103,656	10,662	0	9,900	54,373	82,125	5,145	1,804	960	13,776
Less: Prior Year Allocations	78,396	10,869	0	8,513	48,848	57,687	12,675	348	875	9,271
Carry-Forward	25,260	(207)	0	1,387	5,525	24,438	(7,530)	1,456	85	4,505
Proposed Costs	\$128,915	\$10,454	\$0	\$11,288	\$59,899	\$106,564	\$(2,386)	\$3,259	\$1,045	\$18,281

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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	1,600	0	7,804	0	0	35,901	652	0
5 103 PERSONNEL	0	0	0	0	4,328	0	0	32,148	0	0
6 105 AUDITOR-CONTROLLER	6,794	400	159	2,663	10,396	1,212	0	65,879	2,264	691
7 107 CENTRAL SERVICES	1,135	52	36	1,089	2,659	169	0	19,096	220	155
8 110 TREAS-TAX COLLECTOR	348	34	0	80	520	92	0	924	0	0
9 119 BUILDINGS & GROUND	0	0	0	210	1,464	0	0	81,270	0	0
Total Current Allocations	8,277	486	1,794	4,043	27,171	1,473	0	261,593	3,137	846
Less: Prior Year Allocations	7,329	559	1,885	4,457	24,727	1,222	0	256,289	1,808	771
Carry-Forward	948	(73)	(91)	(414)	2,444	251	0	5,304	1,329	75
Proposed Costs	\$9,225	\$412	\$1,703	\$3,630	\$29,615	\$1,724	\$0	\$266,897	\$4,465	\$922

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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	163	1,904	1,700	0	6,731	0	667	1,696	0	2,820
5 103 PERSONNEL	971	2,120	0	0	1,766	0	0	1,766	0	7,065
6 105 AUDITOR-CONTROLLER	2,554	5,777	2,401	1,329	7,766	0	1,465	6,205	188	13,320
7 107 CENTRAL SERVICES	201	1,514	834	257	814	0	24	1,656	39	4,405
8 110 TREAS-TAX COLLECTOR	332	336	256	37	573	0	15	191	3	520
9 119 BUILDINGS & GROUND	0	2,404	0	0	0	0	0	789	0	4,223
Total Current Allocations	4,222	15,470	5,190	1,622	17,649	0	2,171	18,429	230	32,354
Less: Prior Year Allocations	6,256	18,780	5,156	1,305	17,175	0	1,060	15,066	209	43,880
Carry-Forward	(2,034)	(3,310)	34	317	474	0	1,111	3,363	21	(11,526)
Proposed Costs	\$2,188	\$12,160	\$5,225	\$1,940	\$18,123	\$0	\$3,282	\$21,791	\$250	\$20,828

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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	\$0	\$0	\$0	\$0	\$0	\$398
2 132 RISK MANAGEMENT	4,104	0	0	0	6,432	0	3,112	0	0	3,028
5 103 PERSONNEL	1,766	0	0	0	11,093	0	0	0	0	5,264
6 105 AUDITOR-CONTROLLER	8,543	27	275	627	29,082	0	6,946	462	22	12,282
7 107 CENTRAL SERVICES	1,012	3	62	27	9,672	0	0	14	0	3,233
8 110 TREAS-TAX COLLECTOR	43	3	0	102	1,481	0	3	80	3	637
9 119 BUILDINGS & GROUND	471	0	0	0	8,095	0	0	0	0	145,473
Total Current Allocations	18,940	33	336	756	65,855	0	10,061	556	25	170,315
Less: Prior Year Allocations	15,537	91	306	736	103,514	6,678	4,700	414	17	130,371
Carry-Forward	3,403	(58)	30	20	(37,659)	(6,678)	5,361	142	8	39,944
Proposed Costs	\$22,343	\$(26)	\$367	\$775	\$28,196	\$(6,678)	\$15,422	\$699	\$32	\$210,260

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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	\$0	\$0	\$0	\$0	\$0	\$0	\$14,471	\$0
2 132 RISK MANAGEMENT	0	1,420	4,828	25	4,829	998	116	116	10,239	0
5 103 PERSONNEL	0	1,766	5,458	318	4,910	2,967	3,338	0	10,898	0
6 105 AUDITOR-CONTROLLER	0	3,935	20,359	4,132	20,699	9,531	2,660	1,545	34,942	0
7 107 CENTRAL SERVICES	0	1,306	6,392	393	3,614	1,453	586	338	6,749	0
8 110 TREAS-TAX COLLECTOR	0	157	825	520	1,102	933	246	9	1,561	0
9 119 BUILDINGS & GROUND	1,731	7,996	2,889	155	372	759	0	0	670	0
Total Current Allocations	1,731	16,580	40,752	5,543	35,527	16,641	6,947	2,008	79,530	0
Less: Prior Year Allocations	17,337	29,954	39,448	7,163	20,498	30,986	14,325	0	77,214	0
Carry-Forward	(15,606)	(13,374)	1,304	(1,620)	15,029	(14,345)	(7,378)	0	2,316	0
Proposed Costs	\$(13,876)	\$3,207	\$42,055	\$3,924	\$50,555	\$2,296	\$(430)	\$2,008	\$81,846	\$0

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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	734	0	62	0	0	0	0	0
5 103 PERSONNEL	0	0	1,113	0	777	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	895	0	4,976	57	3,045	0	0	83	0	504
7 107 CENTRAL SERVICES	160	0	278	6	170	0	0	0	0	0
8 110 TREAS-TAX COLLECTOR	37	0	493	6	459	0	0	15	0	80
9 119 BUILDINGS & GROUND	0	1,192	0	0	0	0	0	0	0	0
Total Current Allocations	1,092	1,192	7,594	69	4,513	0	0	98	0	584
Less: Prior Year Allocations	787	0	10,551	111	9,221	0	0	(309)	0	614
Carry-Forward	305	0	(2,957)	(42)	(4,708)	0	0	407	0	(30)
Proposed Costs	\$1,396	\$1,192	\$4,636	\$28	\$(194)	\$0	\$0	\$506	\$0	\$555

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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 SAFETY	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	1,292	0	0	0	0	59	0	0	0
5 103 PERSONNEL	0	1,413	0	0	0	0	742	0	0	0
6 105 AUDITOR-CONTROLLER	5,415	6,717	23,594	377	0	0	482	511	635	6,458
7 107 CENTRAL SERVICES	0	1,317	0	0	0	0	94	111	98	0
8 110 TREAS-TAX COLLECTOR	129	225	4,732	3	0	0	12	3	40	1,268
9 119 BUILDINGS & GROUND	0	0	0	53,906	0	0	0	0	0	0
Total Current Allocations	5,545	10,964	28,326	54,286	0	0	1,390	626	773	7,726
Less: Prior Year Allocations	4,347	8,559	29,286	31,203	0	0	3,354	515	643	5,523
Carry-Forward	1,198	2,405	(960)	23,083	0	0	(1,964)	111	130	2,203
Proposed Costs	\$6,742	\$13,368	\$27,367	\$77,368	\$0	\$0	\$(575)	\$736	\$902	\$9,930

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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	11	5,778	0	0	0	0	0	0	0
5 103 PERSONNEL	0	141	20,490	0	0	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	0	2,036	55,692	292	1,442	0	0	0	414	0
7 107 CENTRAL SERVICES	320	333	12,102	0	0	0	0	0	0	0
8 110 TREAS-TAX COLLECTOR	0	111	1,647	58	6	0	0	0	83	0
9 119 BUILDINGS & GROUND	0	0	1,626	0	0	0	0	0	0	0
Total Current Allocations	320	2,632	97,335	350	1,448	0	0	0	498	0
Less: Prior Year Allocations	4,479	1,681	81,110	239	1,212	0	0	0	136	0
Carry-Forward	(4,159)	951	16,225	111	236	0	0	0	362	0
Proposed Costs	\$(3,839)	\$3,583	\$113,560	\$461	\$1,684	\$0	\$0	\$0	\$859	\$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	56	0	0	0	0	0
5 103 PERSONNEL	0	0	0	0	707	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	0	0	0	0	5,087	0	0	26	95	17
7 107 CENTRAL SERVICES	0	0	0	0	480	0	0	0	0	0
8 110 TREAS-TAX COLLECTOR	0	0	0	0	594	0	0	3	9	3
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	0	0	6,924	0	0	29	104	20
Less: Prior Year Allocations	0	0	54	0	5,707	0	0	77	142	(1)
Carry-Forward	0	0	(54)	0	1,217	0	0	(48)	(38)	21
Proposed Costs	\$0	\$0	\$(54)	\$0	\$8,141	\$0	\$0	\$(19)	\$66	\$41

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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	92	352	207	1,967	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	6	25	6	139	0	0	0	0	0
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	98	376	214	2,106	0	0	0	0	0
Less: Prior Year Allocations	1,129	691	959	353	2,017	0	0	0	0	0
Carry-Forward	(1,129)	(593)	(583)	(139)	89	0	0	0	0	0
Proposed Costs	\$(1,129)	\$(494)	\$(206)	\$74	\$2,195	\$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	56	16	0	0	0	0	0	0	0	0
5 103 PERSONNEL	707	212	0	0	0	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	1,901	1,069	1,885	0	0	0	2,011	199	184	921
7 107 CENTRAL SERVICES	0	0	0	0	0	0	0	0	0	1,163
8 110 TREAS-TAX COLLECTOR	52	114	0	0	0	0	403	22	37	185
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	45,928
Total Current Allocations	2,716	1,412	1,885	0	0	0	2,414	220	221	75,975
Less: Prior Year Allocations	546	413	0	0	0	0	539	281	136	55,648
Carry-Forward	2,170	999	0	0	0	0	1,875	(61)	85	20,327
Proposed Costs	\$4,886	\$2,410	\$1,885	\$0	\$0	\$0	\$4,290	\$160	\$306	\$96,301

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Department	Total
1 BUILDING DEPRECIATION	\$119,294
2 132 RISK MANAGEMENT	122,987
5 103 PERSONNEL	149,557
6 105 AUDITOR-CONTROLLER	476,922
7 107 CENTRAL SERVICES	107,010
8 110 TREAS-TAX COLLECTOR	24,256
9 119 BUILDINGS & GROUND	482,743
Total Current Allocations	<u>1,482,769</u>
Less: Prior Year Allocations	<u>1,396,658</u>
Carry-Forward	81,026
Proposed Costs	<u><u>\$1,563,795</u></u>