



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Alpine
Markleeville, California

Date: September 30, 2021
Filing Ref: ALP22

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 **2021-22**. 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 **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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 2021-22 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF ALPINE

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Craig Goodman

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

Name

Interim Finance Director

Title

09-30-2021

09-30-2021

Date

Date

**Negotiated by Alex Tran
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment: Summary Schedule

Alpine County, California
2 CFR Part 200 Cost Allocation Plan for use in FY 2021-2022

FY 2019-20
4/30/2021

Summary Schedule

Department	101 BOARD & CONSULT	102 CAO	128 INSURANCE	FD 731 INFORMATI ON TECHNOLO	104 COUNTY CLERK	113 COUNTY ASSESSOR	114 RECORDER	116 ELECTIONS	FD 206 CHAMBER OF COMMERCE	FD 730 SELF- INSURANCE FUND ISF
1 BUILDING DEPRECIATION	\$17,331	\$0	\$0	\$0	\$8,321	\$13,420	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	5,549	1,436	0	1,068	3,205	3,868	904	0	0	51,689
5 103 PERSONNEL	11,355	0	0	2,271	6,813	7,154	1,930	0	0	0
6 105 AUDITOR-CONTROLLER	15,749	4,234	0	7,469	10,107	10,097	3,433	1,035	453	10,066
7 107 CENTRAL SERVICES	2,974	1,237	0	2,735	3,427	8,930	1,143	184	192	4,263
8 110 TREAS-TAX COLLECTOR	993	263	0	507	729	588	507	486	0	0
9 119 BUILDINGS & GROUND	35,183	380	0	0	17,429	26,430	529	0	0	0
Total Current Allocations	89,134	7,550	0	14,051	50,031	70,487	8,446	1,705	645	66,018
Less: Prior Year Allocations	82,925	9,413	0	8,052	46,190	71,214	8,146	1,615	716	8,000
Carry-Forward	6,209	(1,863)	0	5,998	3,841	(727)	300	91	(71)	58,018
Proposed Costs	\$95,344	\$5,687	\$0	\$20,049	\$53,872	\$69,761	\$8,746	\$1,796	\$574	\$124,036

Alpine County, California
2 CFR Part 200 Cost Allocation Plan for use in FY 2021-2022

FY 2019-20
 4/30/2021

Summary Schedule

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	\$29,665	\$0	\$0
2 132 RISK MANAGEMENT	0	0	0	0	6,483	0	0	37,695	0	0
5 103 PERSONNEL	0	0	0	0	5,564	0	0	41,333	0	0
6 105 AUDITOR-CONTROLLER	5,427	217	143	2,212	9,729	766	0	70,602	864	584
7 107 CENTRAL SERVICES	1,760	81	61	1,414	3,175	236	0	24,888	366	247
8 110 TREAS-TAX COLLECTOR	993	20	0	223	1,641	162	0	2,796	0	0
9 119 BUILDINGS & GROUND	0	0	0	252	1,384	0	0	54,105	0	0
Total Current Allocations	8,180	318	204	4,101	27,976	1,164	0	261,084	1,230	831
Less: Prior Year Allocations	6,281	448	1,407	4,053	24,194	1,123	0	217,108	1,983	341
Carry-Forward	1,899	(131)	(1,203)	48	3,782	41	0	43,976	(753)	490
Proposed Costs	\$10,079	\$187	\$(999)	\$4,149	\$31,759	\$1,206	\$0	\$305,059	\$477	\$1,321

Alpine County, California
2 CFR Part 200 Cost Allocation Plan for use in FY 2021-2022

FY 2019-20
 4/30/2021

Summary Schedule

Department	FD 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	FD 209 BUILDING OFFICIAL	170 AGRICULTU RAL COMMISSIO	175 CDA
1 BUILDING DEPRECIATION	\$0	\$1,352	\$0	\$0	\$0	\$0	\$0	\$5,874	\$0	\$0
2 132 RISK MANAGEMENT	576	1,578	1,309	0	5,465	0	11	1,517	0	5,533
5 103 PERSONNEL	1,249	2,725	0	0	2,271	0	227	2,271	0	9,084
6 105 AUDITOR-CONTROLLER	3,047	4,575	1,706	1,204	7,477	0	73	4,286	146	15,967
7 107 CENTRAL SERVICES	336	1,743	957	455	1,282	0	20	2,018	62	5,968
8 110 TREAS-TAX COLLECTOR	1,013	912	669	101	2,087	0	20	446	0	1,439
9 119 BUILDINGS & GROUND	0	1,513	0	0	0	0	0	606	0	5,058
Total Current Allocations	6,221	14,398	4,641	1,760	18,583	0	352	17,018	207	43,049
Less: Prior Year Allocations	6,615	12,604	4,716	1,076	15,541	0	1,258	16,045	170	38,326
Carry-Forward	(394)	1,794	(75)	684	3,042	0	(906)	973	37	4,722
Proposed Costs	\$5,828	\$16,191	\$4,566	\$2,443	\$21,624	\$0	\$(554)	\$17,991	\$245	\$47,771

Alpine County, California
2 CFR Part 200 Cost Allocation Plan for use in FY 2021-2022

FY 2019-20
 4/30/2021

Summary Schedule

Department	176 PLANNING DEPT	179 LOCAL AGENCY FORMATION	182 LOCAL HEALTH DEPT	185 SOLID WASTE	FD 210 SOCIAL SERVICES	FD 211 ONE STOP	191 OFFICE OF EDUCATION	187 SOCIAL SERVICES ASSISTANC E	188 GENERAL RELIEF	194 COUNTY LIBRARY
1 BUILDING DEPRECIATION	\$2,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$377
2 132 RISK MANAGEMENT	6,410	0	0	0	8,984	0	4,801	0	0	3,166
5 103 PERSONNEL	13,626	11,355	0	0	15,557	0	11,355	0	0	6,768
6 105 AUDITOR-CONTROLLER	12,457	37	232	485	29,629	0	9,555	140	4	11,011
7 107 CENTRAL SERVICES	1,301	5	98	51	12,043	0	0	59	0	3,886
8 110 TREAS-TAX COLLECTOR	122	20	0	284	3,282	0	0	0	0	1,743
9 119 BUILDINGS & GROUND	397	0	0	0	7,636	0	0	0	0	96,643
Total Current Allocations	37,191	11,418	330	820	77,131	0	25,711	200	4	123,592
Less: Prior Year Allocations	15,622	30	239	774	87,899	169	6,097	434	0	135,228
Carry-Forward	21,569	11,388	91	46	(10,769)	(169)	19,614	(234)	0	(11,636)
Proposed Costs	\$58,760	\$22,806	\$422	\$865	\$66,362	\$(169)	\$45,325	\$(34)	\$4	\$111,956

Alpine County, California
2 CFR Part 200 Cost Allocation Plan for use in FY 2021-2022

FY 2019-20
 4/30/2021

Summary Schedule

Department	195/196 CO PARKS	198 MUSEUM	FD 202 HEALTH DEPT	FD 205 ENVIRONME NTAL HLTH	FD 203 MENTAL HEALTH	FD 204 DRUGS & ALCOHOL	FD 207 TOBACCO	FD 220 PUBLIC WORKS	FD 214 PARKING/R ECORDS MGMT	FD 330 FISH & GAME
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,876	\$0	\$0
2 132 RISK MANAGEMENT	0	1,093	3,937	240	3,096	1,836	2,014	6,556	0	0
5 103 PERSONNEL	0	2,271	7,177	409	8,267	4,179	5,519	13,626	0	0
6 105 AUDITOR-CONTROLLER	0	2,853	13,146	3,347	14,013	9,313	4,601	31,251	0	833
7 107 CENTRAL SERVICES	0	1,367	6,854	514	4,606	1,967	768	1,794	0	265
8 110 TREAS-TAX COLLECTOR	0	527	2,188	1,398	2,857	2,512	669	3,911	0	162
9 119 BUILDINGS & GROUND	0	7,560	2,544	185	279	556	0	0	0	0
Total Current Allocations	0	15,672	35,845	6,093	33,118	20,363	13,571	71,014	0	1,260
Less: Prior Year Allocations	11,493	24,469	35,544	7,524	23,319	27,832	12,194	64,947	0	704
Carry-Forward	(11,493)	(8,797)	302	(1,431)	9,799	(7,469)	1,377	6,068	0	556
Proposed Costs	\$(11,493)	\$6,874	\$36,147	\$4,662	\$42,917	\$12,894	\$14,948	\$77,082	\$0	\$1,816

Alpine County, California
2 CFR Part 200 Cost Allocation Plan for use in FY 2021-2022

FY 2019-20
 4/30/2021

Summary Schedule

Department	276 WATER SHED COORD	FD 273 CDC GRANT	FD 240 AIRPORT	FD 280 PAN FLU EPO	290 COPS GRANT	FD 291 CAL MMET	FD 295 LAW ENFORCEM ENT AB443	FD 772 MPUD	FD 221 CO ROAD IMPROVEM ENT	FD 580 CSA #1
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	659	0	453	0	0	0	0	0	0
5 103 PERSONNEL	0	1,408	0	999	0	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	0	4,961	84	3,130	0	0	138	0	520	3,177
7 107 CENTRAL SERVICES	0	869	36	293	0	0	0	0	0	0
8 110 TREAS-TAX COLLECTOR	0	1,418	0	1,317	0	0	81	0	405	365
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	9,315	119	6,192	0	0	219	0	925	3,542
Less: Prior Year Allocations	0	10,313	26	9,912	0	0	89	0	485	2,018
Carry-Forward	0	(998)	93	(3,720)	0	0	131	0	440	1,523
Proposed Costs	\$0	\$8,316	\$213	\$2,471	\$0	\$0	\$350	\$0	\$1,365	\$5,065

Alpine County, California
2 CFR Part 200 Cost Allocation Plan for use in FY 2021-2022

FY 2019-20
 4/30/2021

Summary Schedule

Department	FD 361 TRANS COMM	400'S SCHOOLS	201 COURT SERVICES	215 STATE OES	FD 293 OHV GRANT FUND	FD 341 BV PUBLIC SAFETY	FD 342 BV SW ASSESSME NT	FD 343 BV TRANSFER STATION	FD 800 OTHER TRUST & AGENCY	FD 375 STPUD MITIGATION
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	775	0	0	0	0	452	0	0	0	0
5 103 PERSONNEL	0	0	0	0	0	1,817	0	0	0	0
6 105 AUDITOR-CONTROLLER	3,724	19,381	328	0	0	2,231	1,129	434	2,442	0
7 107 CENTRAL SERVICES	839	0	0	0	0	572	467	129	0	0
8 110 TREAS-TAX COLLECTOR	243	15,115	20	0	0	101	20	101	1,905	0
9 119 BUILDINGS & GROUND	0	0	34,835	0	0	0	0	0	0	0
Total Current Allocations	5,581	34,496	35,184	0	0	5,173	1,616	664	4,347	0
Less: Prior Year Allocations	2,534	32,532	37,775	0	0	3,073	361	601	8,398	347
Carry-Forward	3,048	1,964	(2,591)	0	0	2,100	1,255	64	(4,052)	(347)
Proposed Costs	\$8,629	\$36,460	\$32,593	\$0	\$0	\$7,273	\$2,871	\$728	\$295	\$(347)

Alpine County, California
2 CFR Part 200 Cost Allocation Plan for use in FY 2021-2022

FY 2019-20
 4/30/2021

Summary Schedule

Department	FD 376 YOUTH OFFENDER BLOCK	FD 377 MENTAL HEALTH SVCS ACT	FD602 CAPITAL OUTLAY	660 DEBT SERVICE FUND	261 HAWKINS PEAK	FD 262 PER CAPITA GRANT	FD 603 LEVIATHAN PEAK	FD 604 MHSA-CAP FACILITY	297 FEDERAL ANTI-DRUG	298 FEDERAL CAL-MMET
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	82	13,701	0	0	0	0	0	0	0	0
5 103 PERSONNEL	182	21,621	0	0	0	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	1,464	39,787	1,294	1,192	0	0	0	31,578	0	0
7 107 CENTRAL SERVICES	397	9,458	0	0	0	0	0	0	0	0
8 110 TREAS-TAX COLLECTOR	304	4,214	243	0	0	0	0	527	0	0
9 119 BUILDINGS & GROUND	0	1,947	0	0	0	0	0	0	0	0
Total Current Allocations	2,429	90,728	1,538	1,192	0	0	0	32,105	0	0
Less: Prior Year Allocations	2,855	76,559	202	875	0	0	0	323	0	0
Carry-Forward	(426)	14,169	1,335	317	0	0	0	31,781	0	0
Proposed Costs	\$2,003	\$104,898	\$2,873	\$1,509	\$0	\$0	\$0	\$63,886	\$0	\$0

Alpine County, California
2 CFR Part 200 Cost Allocation Plan for use in FY 2021-2022

FY 2019-20
 4/30/2021

Summary Schedule

Department	FD 299 DEA GRANTS	FD 271 GRANTS CLEARING	FD 272 SAMSHA GRANT	FD 274 HPP	296 COPS(FEDE RAL)	300 EMPG	FD 311 ASSESSOR S SPEC REV	FD 312 RECORDER S SPEC REV	FD 315 TAX COLLECTIO N TRUST	FD 394 SNC PROP 84 GRANT
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	0	0	413	0	0	0	0	0	0
5 103 PERSONNEL	0	0	0	908	0	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	0	0	0	3,904	0	0	70	69	0	0
7 107 CENTRAL SERVICES	0	0	0	484	0	0	0	0	0	0
8 110 TREAS-TAX COLLECTOR	0	0	0	1,621	0	0	41	41	0	0
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	0	7,330	0	0	111	109	0	0
Less: Prior Year Allocations	0	54	0	7,285	0	0	47	105	0	0
Carry-Forward	0	(54)	0	45	0	0	63	5	0	0
Proposed Costs	\$0	\$(54)	\$0	\$7,375	\$0	\$0	\$174	\$114	\$0	\$0

Alpine County, California
2 CFR Part 200 Cost Allocation Plan for use in FY 2021-2022

FY 2019-20
 4/30/2021

Summary Schedule

Department	FD 395 WOODSTOV E REPLACEM	FD 397 TITLE III FIRE SAFETY	FD 399 TOBACCO SETTLEMEN T	135 AB233 COURT DISTRIBUTI ON	FD 516 MH 2011 REALIGNME NT	FD 517 MENTAL HEALTH	FD 519 PH REALIGNME NT	FD 522 SS REALIGNME NT	FD 523 LOCAL REV FUND 2011 H	FD 524 LOCAL REV FUND 2011 P
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	413
5 103 PERSONNEL	0	0	0	0	0	0	0	0	0	908
6 105 AUDITOR-CONTROLLER	0	443	161	1,296	0	0	0	0	0	2,368
7 107 CENTRAL SERVICES	0	0	0	0	0	0	0	0	0	0
8 110 TREAS-TAX COLLECTOR	0	101	61	365	0	0	0	0	0	142
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	545	222	1,661	0	0	0	0	0	3,831
Less: Prior Year Allocations	93	291	50	1,342	0	0	0	0	0	2,915
Carry-Forward	(93)	254	172	319	0	0	0	0	0	915
Proposed Costs	\$(93)	\$798	\$394	\$1,979	\$0	\$0	\$0	\$0	\$0	\$4,746

Alpine County, California
2 CFR Part 200 Cost Allocation Plan for use in FY 2021-2022

FY 2019-20
 4/30/2021

Summary Schedule

Department	FD 525 CC PERF INCENTIVES FU	FD 595 TRANSPOR TATION - LTF	FD 596 STATE TRANSIT ASST.(S	264 FACILITY MASTER PLAN	202 150TH ANNIVERSA RY ADH	FD 605 INTEROP COMMO CAP MAINT	FD 208 TOBACCO PROP56	FD 601 VEHICLE REPLACEM ENT	ALL OTHER
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,518
2 132 RISK MANAGEMENT	124	0	0	0	0	0	0	0	0
5 103 PERSONNEL	273	0	0	0	0	0	0	0	1,817
6 105 AUDITOR-CONTROLLER	1,198	1,061	0	0	0	76	3,535	452	2,884
7 107 CENTRAL SERVICES	0	0	0	0	0	0	0	0	2,990
8 110 TREAS-TAX COLLECTOR	385	0	0	0	0	20	1,398	0	2,249
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	29,680
Total Current Allocations	1,980	1,061	0	0	0	96	4,933	452	66,138
Less: Prior Year Allocations	2,321	780	0	0	0	330	1,825	182	61,592
Carry-Forward	(341)	281	0	0	0	(234)	3,109	270	4,546
Proposed Costs	\$1,638	\$1,343	\$0	\$0	\$0	\$(138)	\$8,042	\$722	\$70,684

Alpine County, California
2 CFR Part 200 Cost Allocation Plan for use in FY 2021-2022

FY 2019-20
4/30/2021

Summary Schedule

Department	Total
1 BUILDING DEPRECIATION	\$119,612
2 132 RISK MANAGEMENT	187,091
5 103 PERSONNEL	224,290
6 105 AUDITOR-CONTROLLER	469,086
7 107 CENTRAL SERVICES	122,267
8 110 TREAS-TAX COLLECTOR	69,072
9 119 BUILDINGS & GROUND	325,133
Total Current Allocations	1,516,550
Less: Prior Year Allocations	1,312,570
Carry-Forward	203,976
Proposed Costs	\$1,720,526