



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Alpine
Markleeville, California

Date: February 16, 2023
Filing Ref: ALP23

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 **2022-23**. 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 **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, 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 2022-23 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF ALPINE

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Klaus Leitenbauer

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

Name

Director of Finance

Title

2-16-2023

Date

2-17-2023

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

**Negotiated by Betty Chen
Telephone (916) 327-9496**

Alpine County, California
2 CFR Part 200 Cost Allocation Plan for use in FY 2022-2023

FY 2020-21
 11/10/2022

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	\$21,697	\$0	\$0	\$0	\$10,417	\$16,801	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	3,282	1,080	0	63	1,874	1,981	551	0	0	31,739
5 103 PERSONNEL	6,705	2,454	0	0	4,023	4,224	1,140	0	0	0
6 105 AUDITOR-CONTROLLER	15,328	4,559	0	6,813	10,286	9,514	3,410	1,600	1,228	11,819
7 107 CENTRAL SERVICES	1,967	1,229	0	2,010	2,976	8,510	925	(572)	276	3,496
8 110 TREAS-TAX COLLECTOR	1,040	276	0	530	764	615	530	509	0	0
9 119 BUILDINGS & GROUND	42,117	418	0	0	20,811	31,718	582	0	0	0
Total Current Allocations	92,136	10,015	0	9,416	51,151	73,364	7,139	1,537	1,503	47,054
Less: Prior Year Allocations	103,656	10,662	0	9,900	54,373	82,125	5,145	1,804	960	13,776
Carry-Forward	(11,520)	(647)	0	(484)	(3,222)	(8,762)	1,994	(266)	543	33,278
Proposed Costs	\$80,617	\$9,368	\$0	\$8,932	\$47,929	\$64,602	\$9,132	\$1,271	\$2,047	\$80,333

Alpine County, California
2 CFR Part 200 Cost Allocation Plan for use in FY 2022-2023

FY 2020-21
 11/10/2022

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	\$37,138	\$0	\$0
2 132 RISK MANAGEMENT	0	0	0	0	2,936	0	0	24,733	0	0
5 103 PERSONNEL	0	0	0	0	3,285	0	0	24,405	0	0
6 105 AUDITOR-CONTROLLER	12,818	1,155	123	2,685	11,481	1,236	0	83,029	943	698
7 107 CENTRAL SERVICES	3,245	112	36	1,258	2,986	223	0	22,651	279	206
8 110 TREAS-TAX COLLECTOR	1,040	21	0	233	1,719	170	0	2,928	0	0
9 119 BUILDINGS & GROUND	0	0	0	278	1,522	0	0	64,628	0	0
Total Current Allocations	17,103	1,289	159	4,455	23,929	1,629	0	259,513	1,222	905
Less: Prior Year Allocations	8,277	486	1,794	4,043	27,171	1,473	0	261,593	3,137	846
Carry-Forward	8,826	803	(1,635)	411	(3,242)	156	0	(2,081)	(1,914)	58
Proposed Costs	\$25,929	\$2,092	\$(1,476)	\$4,866	\$20,686	\$1,785	\$0	\$257,432	\$(692)	\$963

Alpine County, California
2 CFR Part 200 Cost Allocation Plan for use in FY 2022-2023

FY 2020-21
 11/10/2022

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	\$0	\$0	\$0	\$0	\$0	\$0	\$2,846	\$0	\$0
2 132 RISK MANAGEMENT	418	1,008	833	0	2,020	0	6	575	0	3,949
5 103 PERSONNEL	738	1,676	0	0	1,341	0	134	1,341	0	5,364
6 105 AUDITOR-CONTROLLER	2,637	5,695	4,169	2,203	9,152	0	260	5,444	211	17,863
7 107 CENTRAL SERVICES	253	1,743	954	422	1,144	0	22	2,024	52	4,924
8 110 TREAS-TAX COLLECTOR	1,061	955	700	106	2,185	0	21	467	0	1,506
9 119 BUILDINGS & GROUND	0	1,821	0	0	0	0	0	666	0	5,563
Total Current Allocations	5,106	12,898	6,657	2,731	15,843	0	444	13,363	263	39,168
Less: Prior Year Allocations	4,222	15,470	5,190	1,622	17,649	0	2,171	18,429	230	32,354
Carry-Forward	884	(2,572)	1,466	1,108	(1,806)	0	(1,727)	(5,066)	33	6,814
Proposed Costs	\$5,991	\$10,326	\$8,123	\$3,839	\$14,036	\$0	\$(1,283)	\$8,297	\$296	\$45,983

Alpine County, California
2 CFR Part 200 Cost Allocation Plan for use in FY 2022-2023

FY 2020-21
 11/10/2022

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	\$1,394	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$472
2 132 RISK MANAGEMENT	3,748	0	0	0	7,055	0	2,807	0	0	2,142
5 103 PERSONNEL	8,046	6,705	0	0	13,074	0	6,705	0	0	4,667
6 105 AUDITOR-CONTROLLER	10,321	50	278	579	37,949	0	6,225	142	0	15,893
7 107 CENTRAL SERVICES	1,413	4	82	40	10,517	0	0	20	0	3,870
8 110 TREAS-TAX COLLECTOR	127	21	0	297	3,437	0	0	0	0	1,825
9 119 BUILDINGS & GROUND	437	0	0	0	8,397	0	0	0	0	115,453
Total Current Allocations	25,486	6,780	360	917	80,430	0	15,736	163	0	144,321
Less: Prior Year Allocations	18,940	33	336	756	65,855	0	10,061	556	25	170,315
Carry-Forward	6,546	6,747	23	161	14,575	0	5,675	(394)	(25)	(25,994)
Proposed Costs	\$32,032	\$13,527	\$383	\$1,078	\$95,004	\$0	\$21,410	\$(231)	\$(25)	\$118,327

Alpine County, California
2 CFR Part 200 Cost Allocation Plan for use in FY 2022-2023

FY 2020-21
 11/10/2022

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	\$6,723	\$0	\$0
2 132 RISK MANAGEMENT	0	339	3,938	170	2,294	1,155	775	3,837	0	0
5 103 PERSONNEL	0	670	7,281	201	4,599	2,387	1,140	8,046	0	0
6 105 AUDITOR-CONTROLLER	0	1,993	20,595	3,409	22,890	8,921	4,261	53,135	0	1,045
7 107 CENTRAL SERVICES	0	1,435	6,298	351	4,578	1,747	1,033	2,555	0	200
8 110 TREAS-TAX COLLECTOR	0	552	2,291	1,464	2,992	2,631	700	4,095	0	170
9 119 BUILDINGS & GROUND	0	8,314	2,797	204	307	611	0	0	0	0
Total Current Allocations	0	13,304	43,202	5,798	37,660	17,452	7,909	78,391	0	1,414
Less: Prior Year Allocations	1,731	16,580	40,752	5,543	35,527	16,641	6,947	79,530	0	1,092
Carry-Forward	(1,731)	(3,277)	2,450	255	2,133	811	962	(1,139)	0	322
Proposed Costs	\$(1,731)	\$10,027	\$45,651	\$6,053	\$39,794	\$18,263	\$8,872	\$77,252	\$0	\$1,737

Alpine County, California
2 CFR Part 200 Cost Allocation Plan for use in FY 2022-2023

FY 2020-21
 11/10/2022

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	1,460	0	191	0	0	0	0	0	0
5 103 PERSONNEL	0	3,218	0	134	0	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	0	19,076	129	1,147	0	1,587	8,825	0	997	4,186
7 107 CENTRAL SERVICES	0	2,916	38	182	0	0	0	0	0	0
8 110 TREAS-TAX COLLECTOR	0	1,485	0	1,379	0	0	85	0	424	382
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	28,156	167	3,034	0	1,587	8,909	0	1,421	4,568
Less: Prior Year Allocations	1,192	7,594	69	4,513	0	0	98	0	584	5,545
Carry-Forward	(1,192)	20,562	98	(1,479)	0	0	8,811	0	837	(977)
Proposed Costs	\$(1,192)	\$48,718	\$264	\$1,554	\$0	\$1,587	\$17,721	\$0	\$2,259	\$3,591

Alpine County, California
2 CFR Part 200 Cost Allocation Plan for use in FY 2022-2023

FY 2020-21
 11/10/2022

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	449	0	0	0	0	287	0	0	0	0
5 103 PERSONNEL	0	0	0	0	0	563	0	0	0	0
6 105 AUDITOR-CONTROLLER	3,401	0	440	0	0	5,608	783	1,061	8,050	0
7 107 CENTRAL SERVICES	553	0	0	0	0	1,409	232	139	0	0
8 110 TREAS-TAX COLLECTOR	255	15,828	21	0	0	106	21	106	1,994	0
9 119 BUILDINGS & GROUND	0	0	41,921	0	0	0	0	0	0	0
Total Current Allocations	4,657	15,828	42,382	0	0	7,972	1,036	1,306	10,044	0
Less: Prior Year Allocations	10,964	28,326	54,286	0	0	1,390	626	773	7,726	320
Carry-Forward	(6,307)	(12,498)	(11,904)	0	0	6,582	410	533	2,318	(320)
Proposed Costs	\$(1,649)	\$3,330	\$30,478	\$0	\$0	\$14,555	\$1,446	\$1,839	\$12,362	\$(320)

Alpine County, California
2 CFR Part 200 Cost Allocation Plan for use in FY 2022-2023

FY 2020-21
 11/10/2022

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	63	6,096	0	0	0	0	0	0	0	0
5 103 PERSONNEL	134	12,592	0	0	0	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	1,270	33,458	148	1,425	0	0	0	443	0	0
7 107 CENTRAL SERVICES	121	7,655	0	0	0	0	0	0	0	0
8 110 TREAS-TAX COLLECTOR	318	4,413	255	0	0	0	0	552	0	0
9 119 BUILDINGS & GROUND	0	2,141	0	0	0	0	0	0	0	0
Total Current Allocations	1,906	66,355	402	1,425	0	0	0	995	0	0
Less: Prior Year Allocations	2,632	97,335	350	1,448	0	0	0	498	0	0
Carry-Forward	(726)	(30,980)	52	(23)	0	0	0	497	0	0
Proposed Costs	\$1,180	\$35,374	\$455	\$1,403	\$0	\$0	\$0	\$1,492	\$0	\$0

Alpine County, California
2 CFR Part 200 Cost Allocation Plan for use in FY 2022-2023

FY 2020-21
 11/10/2022

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	250	0	0	0	0	0	0
5 103 PERSONNEL	0	0	0	536	0	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	0	0	0	2,089	0	0	0	129	0	0
7 107 CENTRAL SERVICES	0	0	0	232	0	0	0	0	0	0
8 110 TREAS-TAX COLLECTOR	0	0	0	1,697	0	0	42	42	0	0
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	0	4,804	0	0	42	172	0	0
Less: Prior Year Allocations	0	0	0	6,924	0	0	29	104	20	0
Carry-Forward	0	0	0	(2,120)	0	0	13	68	(20)	0
Proposed Costs	\$0	\$0	\$0	\$2,685	\$0	\$0	\$56	\$239	\$(20)	\$0

Alpine County, California
2 CFR Part 200 Cost Allocation Plan for use in FY 2022-2023

FY 2020-21
 11/10/2022

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	306
5 103 PERSONNEL	0	0	0	0	0	0	0	0	0	670
6 105 AUDITOR-CONTROLLER	0	295	100	2,096	2,869	3,143	2,000	0	0	3,278
7 107 CENTRAL SERVICES	0	0	0	0	0	0	0	0	0	0
8 110 TREAS-TAX COLLECTOR	0	106	64	382	0	0	0	0	0	149
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	401	164	2,478	2,869	3,143	2,000	0	0	4,403
Less: Prior Year Allocations	98	376	214	2,106	0	0	0	0	0	2,716
Carry-Forward	(98)	25	(50)	372	0	0	0	0	0	1,687
Proposed Costs	\$(98)	\$427	\$114	\$2,850	\$2,869	\$3,143	\$2,000	\$0	\$0	\$6,089

Alpine County, California
2 CFR Part 200 Cost Allocation Plan for use in FY 2022-2023

FY 2020-21
 11/10/2022

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	\$17,365
2 132 RISK MANAGEMENT	92	0	0	0	0	0	0	0	0
5 103 PERSONNEL	201	0	0	0	0	0	0	0	1,073
6 105 AUDITOR-CONTROLLER	2,826	117	0	0	0	148	2,558	0	11,188
7 107 CENTRAL SERVICES	0	0	0	0	0	0	0	0	4,438
8 110 TREAS-TAX COLLECTOR	403	0	0	0	0	21	1,464	0	2,355
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	35,717
Total Current Allocations	3,522	117	0	0	0	169	4,022	0	72,135
Less: Prior Year Allocations	1,412	1,885	0	0	0	220	4,422	221	75,975
Carry-Forward	2,110	(1,768)	0	0	0	(51)	(400)	(221)	(3,840)
Proposed Costs	\$5,633	\$(1,651)	\$0	\$0	\$0	\$118	\$3,623	\$(221)	\$68,295

Alpine County, California
2 CFR Part 200 Cost Allocation Plan for use in FY 2022-2023

FY 2020-21
 11/10/2022

Summary Schedule

Department	Total
1 BUILDING DEPRECIATION	\$114,854
2 132 RISK MANAGEMENT	114,504
5 103 PERSONNEL	139,473
6 105 AUDITOR-CONTROLLER	538,911
7 107 CENTRAL SERVICES	115,410
8 110 TREAS-TAX COLLECTOR	72,329
9 119 BUILDINGS & GROUND	386,423
Total Current Allocations	1,481,904
Less: Prior Year Allocations	1,482,770
Carry-Forward	(10,464)
Proposed Costs	\$1,471,439