



**Malia M. Cohen**  
**California State Controller**

**NEGOTIATION AGREEMENT**  
**COUNTYWIDE COST ALLOCATION PLAN**

**County of Alpine**  
**Markleeville, California**

**Date: October 2, 2023**  
**Filing Ref: ALP24**

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 **2023-24**. 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.

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

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The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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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.

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**SECTION III: CONDITIONS**

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**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 2023-24 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**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 and Services  
Division**

**Name**

**Director of Finance**

**Title**

**10-02-2023**

**Date**

**10-02-2023**

**Date**

cc: State and Federal Agencies  
Attachment: Summary Schedule

**Negotiated by Daniel Basso  
Telephone (916) 327-8905**

**Alpine County, California**  
**2 CFR Part 200 Cost Allocation Plan for use in FY 2023-2024**

FY 2021-22  
8/2/2023

**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	\$35,030	\$0	\$0
2 132 RISK MANAGEMENT	0	0	840	0	4,006	0	0	29,671	0	0
5 103 PERSONNEL	0	0	0	0	4,385	0	0	32,572	0	0
6 105 AUDITOR-CONTROLLER	14,802	1,006	132	2,022	8,958	1,770	0	89,919	897	416
7 107 CENTRAL SERVICES	3,051	104	37	1,123	2,659	196	0	21,712	140	83
8 110 TREAS-TAX COLLECTOR	1,609	263	0	66	1,231	443	0	10,409	164	49
9 119 BUILDINGS & GROUND	0	0	0	298	1,633	0	0	51,562	0	0
<b>Total Current Allocations</b>	<b>19,462</b>	<b>1,373</b>	<b>1,009</b>	<b>3,508</b>	<b>22,872</b>	<b>2,410</b>	<b>0</b>	<b>270,874</b>	<b>1,201</b>	<b>549</b>
Less: Prior Year Allocations	8,180	318	204	4,101	27,976	1,164	0	261,084	1,230	831
Carry-Forward	11,282	1,055	805	(593)	(5,105)	1,246	0	9,790	(29)	(282)
<b>Proposed Costs</b>	<b>\$30,745</b>	<b>\$2,428</b>	<b>\$1,814</b>	<b>\$2,916</b>	<b>\$17,767</b>	<b>\$3,655</b>	<b>\$0</b>	<b>\$280,664</b>	<b>\$1,172</b>	<b>\$266</b>

**Alpine County, California**  
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**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	\$1,284	\$0	\$0	\$0	\$0	\$0	\$2,514	\$0	\$0
2 132 RISK MANAGEMENT	400	1,253	1,159	0	2,494	0	8	728	0	4,249
5 103 PERSONNEL	984	2,237	0	0	1,790	0	179	1,790	0	7,159
6 105 AUDITOR-CONTROLLER	1,834	4,215	3,058	1,509	8,149	0	278	4,003	145	11,415
7 107 CENTRAL SERVICES	228	1,639	882	311	906	0	11	1,805	40	4,210
8 110 TREAS-TAX COLLECTOR	148	476	854	164	1,543	0	99	279	0	903
9 119 BUILDINGS & GROUND	0	1,408	0	0	0	0	0	715	0	5,967
<b>Total Current Allocations</b>	<b>3,595</b>	<b>12,511</b>	<b>5,953</b>	<b>1,984</b>	<b>14,883</b>	<b>0</b>	<b>574</b>	<b>11,835</b>	<b>185</b>	<b>33,902</b>
Less: Prior Year Allocations	6,221	14,398	4,641	1,760	18,583	0	352	17,018	207	43,049
Carry-Forward	(2,626)	(1,887)	1,312	224	(3,700)	0	222	(5,183)	(22)	(9,146)
<b>Proposed Costs</b>	<b>\$968</b>	<b>\$10,625</b>	<b>\$7,265</b>	<b>\$2,208</b>	<b>\$11,183</b>	<b>\$0</b>	<b>\$796</b>	<b>\$6,652</b>	<b>\$163</b>	<b>\$24,756</b>

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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	\$1,232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,621
2 132 RISK MANAGEMENT	4,369	0	0	0	9,109	0	3,258	0	0	2,534
5 103 PERSONNEL	10,738	8,948	0	0	17,449	0	8,948	0	0	6,228
6 105 AUDITOR-CONTROLLER	10,339	259	231	260	34,849	0	6,693	138	0	10,917
7 107 CENTRAL SERVICES	1,296	6	64	28	10,658	0	205	38	0	3,494
8 110 TREAS-TAX COLLECTOR	312	99	0	66	2,643	0	16	0	0	1,198
9 119 BUILDINGS & GROUND	469	0	0	0	9,007	0	0	0	0	91,967
<b>Total Current Allocations</b>	<b>28,754</b>	<b>9,312</b>	<b>295</b>	<b>354</b>	<b>83,715</b>	<b>0</b>	<b>19,120</b>	<b>176</b>	<b>0</b>	<b>118,959</b>
Less: Prior Year Allocations	37,191	11,418	330	820	77,131	0	25,711	200	4	123,592
Carry-Forward	(8,437)	(2,106)	(35)	(466)	6,584	0	(6,591)	(23)	(4)	(4,633)
<b>Proposed Costs</b>	<b>\$20,317</b>	<b>\$7,206</b>	<b>\$259</b>	<b>\$(111)</b>	<b>\$90,300</b>	<b>\$0</b>	<b>\$12,529</b>	<b>\$153</b>	<b>\$(4)</b>	<b>\$114,327</b>

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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	\$5,940	\$0	\$0
2 132 RISK MANAGEMENT	0	364	3,887	113	2,503	1,298	604	4,393	0	0
5 103 PERSONNEL	0	895	9,718	268	6,138	3,186	1,521	10,738	0	0
6 105 AUDITOR-CONTROLLER	0	1,222	19,982	1,857	18,324	4,902	3,534	30,547	0	523
7 107 CENTRAL SERVICES	0	1,315	6,449	347	4,114	1,415	1,009	7,787	0	58
8 110 TREAS-TAX COLLECTOR	0	99	2,298	164	3,218	33	443	1,740	0	131
9 119 BUILDINGS & GROUND	0	8,918	3,001	219	329	656	0	0	0	0
<b>Total Current Allocations</b>	<b>0</b>	<b>12,813</b>	<b>45,334</b>	<b>2,968</b>	<b>34,627</b>	<b>11,489</b>	<b>7,111</b>	<b>61,145</b>	<b>0</b>	<b>712</b>
Less: Prior Year Allocations	0	15,672	35,845	6,093	33,118	20,363	13,571	71,014	0	1,260
Carry-Forward	0	(2,859)	9,488	(3,125)	1,509	(8,874)	(6,460)	(9,869)	0	(548)
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$9,954</b>	<b>\$54,822</b>	<b>\$(157)</b>	<b>\$36,135</b>	<b>\$2,615</b>	<b>\$652</b>	<b>\$51,276</b>	<b>\$0</b>	<b>\$163</b>



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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	1,679	0	91	0	0	0	0	0	0
5 103 PERSONNEL	0	4,295	0	179	0	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	0	11,544	25	421	0	1,318	5,178	0	950	3,553
7 107 CENTRAL SERVICES	0	2,185	7	74	0	368	1,435	0	0	826
8 110 TREAS-TAX COLLECTOR	0	361	0	16	0	0	16	0	394	246
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>0</b>	<b>20,065</b>	<b>32</b>	<b>781</b>	<b>0</b>	<b>1,686</b>	<b>6,630</b>	<b>0</b>	<b>1,344</b>	<b>4,625</b>
Less: Prior Year Allocations	0	9,315	119	6,192	0	0	219	0	925	3,542
Carry-Forward	0	10,750	(88)	(5,410)	0	0	6,410	0	419	1,084
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$30,815</b>	<b>\$(56)</b>	<b>\$(4,629)</b>	<b>\$0</b>	<b>\$1,686</b>	<b>\$13,040</b>	<b>\$0</b>	<b>\$1,763</b>	<b>\$5,709</b>

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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	521	0	0	0	0	335	0	0	0	0
5 103 PERSONNEL	0	0	0	0	0	752	0	0	0	0
6 105 AUDITOR-CONTROLLER	3,114	0	380	0	0	4,468	551	1,046	12,110	1,184
7 107 CENTRAL SERVICES	395	0	84	0	0	1,087	143	148	0	331
8 110 TREAS-TAX COLLECTOR	312	0	33	0	0	33	16	213	5,024	0
9 119 BUILDINGS & GROUND	0	0	32,418	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>4,343</b>	<b>0</b>	<b>32,914</b>	<b>0</b>	<b>0</b>	<b>6,674</b>	<b>710</b>	<b>1,408</b>	<b>17,134</b>	<b>1,515</b>
Less: Prior Year Allocations	5,581	34,496	35,184	0	0	5,173	1,616	664	4,347	0
Carry-Forward	(1,238)	(34,496)	(2,270)	0	0	1,501	(906)	743	12,787	0
<b>Proposed Costs</b>	<b>\$3,104</b>	<b>\$(34,496)</b>	<b>\$30,645</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,175</b>	<b>\$(196)</b>	<b>\$2,151</b>	<b>\$29,921</b>	<b>\$1,515</b>

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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	73	7,553	0	0	0	0	0	0	0	0
5 103 PERSONNEL	179	16,805	0	0	0	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	1,385	28,190	40	1,263	0	0	0	115	0	0
7 107 CENTRAL SERVICES	155	7,373	0	331	0	0	0	32	0	0
8 110 TREAS-TAX COLLECTOR	296	1,494	16	33	0	0	0	0	0	0
9 119 BUILDINGS & GROUND	0	2,297	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	2,087	63,711	56	1,627	0	0	0	147	0	0
Less: Prior Year Allocations	2,429	90,728	1,538	1,192	0	0	0	32,105	0	0
Carry-Forward	(342)	(27,017)	(1,482)	435	0	0	0	(31,958)	0	0
<b>Proposed Costs</b>	<b>\$1,745</b>	<b>\$36,694</b>	<b>\$(1,426)</b>	<b>\$2,062</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(31,810)</b>	<b>\$0</b>	<b>\$0</b>

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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	284	0	0	0	0	0	0
5 103 PERSONNEL	0	0	0	716	0	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	0	0	0	2,021	0	0	54	223	0	0
7 107 CENTRAL SERVICES	0	0	0	288	0	0	4	29	0	0
8 110 TREAS-TAX COLLECTOR	0	0	0	213	0	0	16	49	0	0
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,522</b>	<b>0</b>	<b>0</b>	<b>74</b>	<b>301</b>	<b>0</b>	<b>0</b>
Less: Prior Year Allocations	0	0	0	7,330	0	0	111	109	0	0
Carry-Forward	0	0	0	(3,807)	0	0	(36)	192	0	0
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(285)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$38</b>	<b>\$493</b>	<b>\$0</b>	<b>\$0</b>

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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	364
5 103 PERSONNEL	0	0	0	0	0	0	0	0	0	895
6 105 AUDITOR-CONTROLLER	0	689	185	198	3,069	4,027	3,699	2,785	5,854	3,781
7 107 CENTRAL SERVICES	0	115	29	0	857	1,125	1,033	778	1,635	890
8 110 TREAS-TAX COLLECTOR	0	115	33	82	0	0	0	0	0	0
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>0</b>	<b>919</b>	<b>247</b>	<b>280</b>	<b>3,926</b>	<b>5,152</b>	<b>4,732</b>	<b>3,563</b>	<b>7,489</b>	<b>5,930</b>
Less: Prior Year Allocations	0	545	222	1,661	0	0	0	0	0	3,831
Carry-Forward	0	374	25	(1,381)	0	0	0	0	0	2,099
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$1,293</b>	<b>\$272</b>	<b>\$(1,101)</b>	<b>\$3,926</b>	<b>\$5,152</b>	<b>\$4,732</b>	<b>\$3,563</b>	<b>\$7,489</b>	<b>\$8,029</b>

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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	2nd Allocation Orphans
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,529	\$0
2 132 RISK MANAGEMENT	109	0	0	0	0	0	0	0	0	0
5 103 PERSONNEL	268	0	0	0	0	0	0	0	1,432	0
6 105 AUDITOR-CONTROLLER	2,408	1,074	0	0	0	265	998	40	60,391	0
7 107 CENTRAL SERVICES	380	300	0	0	0	41	201	0	4,209	0
8 110 TREAS-TAX COLLECTOR	361	0	0	0	0	49	115	16	25,053	0
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	27,620	0
<b>Total Current Allocations</b>	<b>3,526</b>	<b>1,375</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>356</b>	<b>1,314</b>	<b>56</b>	<b>159,235</b>	<b>0</b>
Less: Prior Year Allocations	1,980	1,061	0	0	0	96	4,933	452	66,138	0
Carry-Forward	1,547	313	0	0	0	260	(3,620)	(396)	93,097	0
<b>Proposed Costs</b>	<b>\$5,073</b>	<b>\$1,688</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$616</b>	<b>\$(2,306)</b>	<b>\$(340)</b>	<b>\$252,331</b>	<b>\$0</b>

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<b>Department</b>	<b>Total</b>
1 BUILDING DEPRECIATION	\$132,803
2 132 RISK MANAGEMENT	134,295
5 103 PERSONNEL	186,141
6 105 AUDITOR-CONTROLLER	529,135
7 107 CENTRAL SERVICES	124,107
8 110 TREAS-TAX COLLECTOR	69,693
9 119 BUILDINGS & GROUND	314,324
<b>Total Current Allocations</b>	<b>1,490,499</b>
Less: Prior Year Allocations	1,516,550
Carry-Forward	(54,115)
<b>Proposed Costs</b>	<b>\$1,436,384</b>