



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Alpine
Markleeville, California

Date: August 21, 2025
Filing Ref: ALP26

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2025-26**. 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 **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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 2025-26 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF ALPINE

BY Original signed by

Klaus Leitenbauer

Name
Director of Finance

Title
08-26-2025

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division

08-26-2025

Date

Negotiated by Daniel Basso
Telephone (916) 327-8905

Alpine County, California
2 CFR Part 200 Cost Allocation Plan - Actual Expenditures
2023-2024

12905
07/03/25

Summary Schedule

Seq #	Department Name	101 BOARD & CONSULT	102 CAO	128 INSURANCE	FD 731 INFORMATION TECHNOLOGY	104 COUNTY CLERK	113 COUNTY ASSESSOR	114 RECORDER
1	BUILDING DEPRECIATION	\$14,849	\$0	\$0	\$0	\$15,777	\$11,835	\$3,942
2	132 RISK MANAGEMENT	6,424	3,911	0	0	4,689	3,872	1,022
5	103 PERSONNEL	17,510	11,802	0	0	14,008	11,031	2,977
6	105 AUDITOR-CONTROLLER	21,217	15,146	0	6,259	13,819	11,735	4,046
7	107 CENTRAL SERVICES	715	4,201	0	378	3,648	9,433	896
8	110 TREAS-TAX COLLECTOR	2,037	2,420	0	553	1,291	1,121	516
9	119 BUILDINGS & GROUND	39,182	507	0	0	41,631	31,228	10,402
21	141 COUNTY COUNSEL	6,936	4,675	0	0	5,549	4,370	1,179
Total Current Allocations		\$108,869	\$42,661	\$0	\$7,191	\$100,413	\$84,626	\$24,980
Less: Prior Year Allocations		84,225	14,081	0	7,779	46,045	63,834	6,842
Carry-Forward		24,645	28,581	0	-588	54,367	20,793	18,138
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$133,514	\$71,242	\$0	\$6,603	\$154,780	\$105,419	\$43,118

Alpine County, California
2 CFR Part 200 Cost Allocation Plan - Actual Expenditures
2023-2024

12905
07/03/25

Summary Schedule

Seq #	Department Name	116 ELECTIONS	FD 206 CHAMBER OF COMMERCE	FD 730 SELF- INSURANCE FUND ISF	133 RETIREE BENEFITS	134 SURVEYOR/ENG R	138 GRAND JURY	146 DISTRICT ATTORNEY
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	132 RISK MANAGEMENT	0	0	61,274	0	0	1,300	6,389
5	103 PERSONNEL	0	0	0	0	0	0	7,179
6	105 AUDITOR-CONTROLLER	1,927	1,047	11,864	9,124	769	136	10,433
7	107 CENTRAL SERVICES	-932	76	897	564	27	10	2,141
8	110 TREAS-TAX COLLECTOR	538	23	31	738	177	0	1,647
9	119 BUILDINGS & GROUND	0	0	0	0	0	0	580
21	141 COUNTY COUNSEL	0	0	0	0	0	0	2,844
Total Current Allocations		\$1,533	\$1,145	\$74,066	\$10,426	\$973	\$1,447	\$31,213
Less: Prior Year Allocations		2,578	640	49,426	19,462	1,373	1,009	22,872
Carry-Forward		-1,045	505	24,640	-9,036	-400	438	8,342
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$488	\$1,650	\$98,706	\$1,390	\$572	\$1,884	\$39,555

Alpine County, California
2 CFR Part 200 Cost Allocation Plan - Actual Expenditures
2023-2024

12905
07/03/25

Summary Schedule

Seq #	Department Name	147 PUBLIC DEFENDER	292 ANTI DRUG ABUSE	149 COUNTY SHERIFF	154 BV MAINTENANCE	150 JAIL COSTS	FD 294 VICTIM WITNESS	158 PROBATION DEPT
1	BUILDING DEPRECIATION	\$0	\$0	\$36,347	\$0	\$0	\$0	\$1,047
2	132 RISK MANAGEMENT	0	0	51,456	0	0	1,095	1,502
5	103 PERSONNEL	0	0	66,889	3,502	0	3,327	4,378
6	105 AUDITOR-CONTROLLER	1,097	0	92,138	1,796	1,317	3,692	5,664
7	107 CENTRAL SERVICES	62	0	13,684	66	95	1,030	2,001
8	110 TREAS-TAX COLLECTOR	123	0	9,128	400	31	659	919
9	119 BUILDINGS & GROUND	0	0	80,812	0	0	0	2,142
21	141 COUNTY COUNSEL	0	0	26,496	1,387	0	1,318	1,734
Total Current Allocations		\$1,281	\$0	\$376,951	\$7,151	\$1,443	\$11,120	\$19,387
Less: Prior Year Allocations		2,410	0	270,874	1,201	549	3,595	12,511
Carry-Forward		-1,129	0	106,077	5,950	894	7,525	6,875
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$153	\$0	\$483,028	\$13,102	\$2,337	\$18,645	\$26,262

Alpine County, California
2 CFR Part 200 Cost Allocation Plan - Actual Expenditures
2023-2024

12905
07/03/25

Summary Schedule

Seq #	Department Name	162 BV FIRE DEPT	160/164 EMERGENCY SVCS	165 EAST ALPINE FIRE	166 KIRKWOOD EMS	168 BV EMS	FD 209 BUILDING OFFICIAL	170 AGRICULTURAL COMMISSION
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$2,734	\$0
2	132 RISK MANAGEMENT	2,010	0	9,153	0	0	1,202	0
5	103 PERSONNEL	0	0	5,603	0	0	3,502	0
6	105 AUDITOR-CONTROLLER	3,607	1,433	11,452	0	194	4,543	161
7	107 CENTRAL SERVICES	5,898	93	328	0	4	1,125	11
8	110 TREAS-TAX COLLECTOR	1,022	92	2,103	0	61	453	8
9	119 BUILDINGS & GROUND	0	0	0	0	0	495	0
21	141 COUNTY COUNSEL	0	0	2,220	0	0	1,387	0
Total Current Allocations		\$12,537	\$1,618	\$30,859	\$0	\$259	\$15,442	\$180
Less: Prior Year Allocations		5,953	1,984	14,883	0	574	11,835	185
Carry-Forward		6,584	-366	15,976	0	-315	3,607	-5
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$19,122	\$1,252	\$46,834	\$0	-\$55	\$19,049	\$174

Alpine County, California
2 CFR Part 200 Cost Allocation Plan - Actual Expenditures
2023-2024

12905
07/03/25

Summary Schedule

Seq #	Department Name	175 CDA	176 PLANNING DEPT	179 LOCAL AGENCY FORMATION	182 LOCAL HEALTH DEPT	185 SOLID WASTE	FD 210 SOCIAL SERVICES	FD 211 Tobacco Operations
1	BUILDING DEPRECIATION	\$19,137	\$5,468	\$0	\$0	\$0	\$0	\$0
2	132 RISK MANAGEMENT	7,274	7,586	0	0	0	12,405	0
5	103 PERSONNEL	14,008	7,004	0	0	0	32,359	0
6	105 AUDITOR-CONTROLLER	35,092	15,977	172	228	679	47,303	0
7	107 CENTRAL SERVICES	5,527	2,114	4	17	8	10,211	0
8	110 TREAS-TAX COLLECTOR	2,798	1,591	54	0	246	6,089	0
9	119 BUILDINGS & GROUND	3,467	991	0	0	0	5,950	0
21	141 COUNTY COUNSEL	5,549	2,774	0	0	0	12,818	0
Total Current Allocations		\$92,852	\$43,505	\$230	\$246	\$933	\$127,135	\$0
Less: Prior Year Allocations		33,902	28,754	9,312	295	354	83,715	0
Carry-Forward		58,950	14,751	-9,082	-49	579	43,420	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$151,802	\$58,255	-\$8,852	\$197	\$1,512	\$170,555	\$0

Alpine County, California
2 CFR Part 200 Cost Allocation Plan - Actual Expenditures
2023-2024

12905
07/03/25

Summary Schedule

Seq #	Department Name	191 OFFICE OF EDUCATION	187 SOCIAL SERVICES ASSISTANCE	188 GENERAL RELIEF	194 COUNTY LIBRARY	195/196 CO PARKS	198 MUSEUM	FD 202 HEALTH DEPT
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$3,427	\$0	\$0	\$0
2	132 RISK MANAGEMENT	5,418	0	0	355	0	793	2,444
5	103 PERSONNEL	0	0	0	11,819	0	2,311	5,989
6	105 AUDITOR-CONTROLLER	10,201	611	43	17,422	0	3,284	15,166
7	107 CENTRAL SERVICES	57	46	1	4,201	0	1,991	6,074
8	110 TREAS-TAX COLLECTOR	1,015	0	15	5,142	0	693	2,471
9	119 BUILDINGS & GROUND	0	0	0	131,813	0	5,473	4,673
21	141 COUNTY COUNSEL	0	0	0	4,682	0	916	2,372
Total Current Allocations		\$16,692	\$657	\$59	\$178,861	\$0	\$15,461	\$39,188
Less: Prior Year Allocations		19,120	176	0	118,959	0	12,813	45,334
Carry-Forward		-2,429	481	0	59,901	0	2,649	-6,145
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$14,263	\$1,138	\$59	\$238,762	\$0	\$18,110	\$33,043

Alpine County, California
2 CFR Part 200 Cost Allocation Plan - Actual Expenditures
2023-2024

12905
07/03/25

Summary Schedule

Seq #	Department Name	FD 205 ENVIRONMENTAL HLTH	FD 203 MENTAL HEALTH	FD 204 DRUGS & ALCOHOL	FD 207 TOBACCO	FD 220 PUBLIC WORKS	FD 214 PARKING/RECO RDS MGMT	FD 330 FISH & GAME
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	132 RISK MANAGEMENT	18	3,550	1,788	1,789	7,269	0	0
5	103 PERSONNEL	0	10,310	5,766	5,428	21,012	0	0
6	105 AUDITOR-CONTROLLER	2,378	18,991	7,285	3,606	32,202	0	1,264
7	107 CENTRAL SERVICES	-19	3,802	1,186	1,009	4,078	0	61
8	110 TREAS-TAX COLLECTOR	315	3,770	845	371	3,551	0	200
9	119 BUILDINGS & GROUND	0	3,481	0	0	0	0	0
21	141 COUNTY COUNSEL	0	4,084	2,284	2,150	8,323	0	0
Total Current Allocations		\$2,692	\$47,988	\$19,154	\$14,354	\$76,436	\$0	\$1,525
Less: Prior Year Allocations		2,968	34,627	11,489	7,111	61,145	0	712
Carry-Forward		-276	13,361	7,665	7,243	15,291	0	814
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$2,416	\$61,348	\$26,818	\$21,596	\$91,726	\$0	\$2,339

Alpine County, California
2 CFR Part 200 Cost Allocation Plan - Actual Expenditures
2023-2024

12905
07/03/25

Summary Schedule

Seq #	Department Name	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 ENFORCEMENT AB443
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	132 RISK MANAGEMENT	0	1,042	0	710	0	0	0
5	103 PERSONNEL	0	2,451	0	2,276	0	0	0
6	105 AUDITOR-CONTROLLER	0	5,681	308	1,833	0	1,306	5,301
7	107 CENTRAL SERVICES	0	245	11	37	0	99	398
8	110 TREAS-TAX COLLECTOR	0	632	69	184	0	0	31
9	119 BUILDINGS & GROUND	0	0	0	0	0	0	0
21	141 COUNTY COUNSEL	0	971	0	902	0	0	0
Total Current Allocations		\$0	\$11,023	\$389	\$5,942	\$0	\$1,405	\$5,729
Less: Prior Year Allocations		0	20,065	32	781	0	1,686	6,630
Carry-Forward		0	-9,042	357	5,161	0	-281	-900
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$0	\$1,981	\$746	\$11,103	\$0	\$1,125	\$4,829

Alpine County, California
2 CFR Part 200 Cost Allocation Plan - Actual Expenditures
2023-2024

12905
07/03/25

Summary Schedule

Seq #	Department Name	FD 772 MPUD	FD 221 CO ROAD IMPROVEMENT	FD 580 CSA #1	FD 361 TRANS COMM	400'S SCHOOLS	201 COURT SERVICES	215 STATE OES
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	132 RISK MANAGEMENT	0	0	0	0	0	0	0
5	103 PERSONNEL	0	0	0	0	0	0	0
6	105 AUDITOR-CONTROLLER	0	11,749	4,355	3,649	0	315	0
7	107 CENTRAL SERVICES	0	820	284	184	0	23	0
8	110 TREAS-TAX COLLECTOR	0	415	269	530	0	8	0
9	119 BUILDINGS & GROUND	0	0	0	0	0	49,333	0
21	141 COUNTY COUNSEL	0	0	0	0	0	0	0
Total Current Allocations		\$0	\$12,984	\$4,908	\$4,363	\$0	\$49,678	\$0
Less: Prior Year Allocations		0	1,344	4,625	4,343	0	32,914	0
Carry-Forward		0	11,641	282	20	0	16,764	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$0	\$24,625	\$5,190	\$4,384	\$0	\$66,442	\$0

Alpine County, California
2 CFR Part 200 Cost Allocation Plan - Actual Expenditures
2023-2024

12905
07/03/25

Summary Schedule

Seq #	Department Name	FD 293 OHV GRANT FUND	FD 341 BV PUBLIC SAFETY	FD 342 BV SW ASSESSMENT	FD 343 BV TRANSFER STATION	FD 800 OTHER TRUST & AGENCY	FD 375 STPUD MITIGATION	FD 376 YOUTH OFFENDER BLOCK
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	132 RISK MANAGEMENT	0	23	0	0	0	0	421
5	103 PERSONNEL	0	0	0	0	0	0	1,226
6	105 AUDITOR-CONTROLLER	0	3,402	751	1,726	5,726	1,174	2,708
7	107 CENTRAL SERVICES	0	256	54	104	0	621	98
8	110 TREAS-TAX COLLECTOR	0	15	15	154	2,475	0	400
9	119 BUILDINGS & GROUND	0	0	0	0	0	0	0
21	141 COUNTY COUNSEL	0	0	0	0	0	0	486
Total Current Allocations		\$0	\$3,696	\$821	\$1,984	\$8,201	\$1,795	\$5,338
Less: Prior Year Allocations		0	6,674	710	1,408	17,134	1,515	2,087
Carry-Forward		0	-2,978	111	576	-8,933	280	3,251
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$0	\$718	\$932	\$2,560	-\$731	\$2,075	\$8,589

Alpine County, California
2 CFR Part 200 Cost Allocation Plan - Actual Expenditures
2023-2024

12905
07/03/25

Summary Schedule

Seq #	Department Name	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
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	132 RISK MANAGEMENT	6,545	0	0	0	0	0	0
5	103 PERSONNEL	21,168	0	0	0	0	0	0
6	105 AUDITOR-CONTROLLER	33,618	552	1,245	0	0	0	0
7	107 CENTRAL SERVICES	5,694	26	89	0	0	0	0
8	110 TREAS-TAX COLLECTOR	5,404	92	31	0	0	0	0
9	119 BUILDINGS & GROUND	4,255	0	0	0	0	0	0
21	141 COUNTY COUNSEL	8,385	0	0	0	0	0	0
Total Current Allocations		\$85,069	\$670	\$1,364	\$0	\$0	\$0	\$0
Less: Prior Year Allocations		63,711	56	1,627	0	0	0	147
Carry-Forward		21,358	614	-262	0	0	0	-147
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$106,427	\$1,284	\$1,102	\$0	\$0	\$0	-\$147

Alpine County, California
2 CFR Part 200 Cost Allocation Plan - Actual Expenditures
2023-2024

12905
07/03/25

Summary Schedule

Seq #	Department Name	297 FEDERAL ANTI-DRUG	298 FEDERAL CAL-MMET	FD 299 DEA GRANTS	FD 271 GRANTS CLEARING	FD 272 FUTURE OF PUBLIC HEALTH	FD 274 HPP	296 COPS(FEDERAL)
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	132 RISK MANAGEMENT	0	0	0	0	3,056	654	0
5	103 PERSONNEL	0	0	0	0	9,876	1,961	0
6	105 AUDITOR-CONTROLLER	0	0	0	0	4,005	2,774	0
7	107 CENTRAL SERVICES	0	0	0	0	0	79	0
8	110 TREAS-TAX COLLECTOR	0	0	0	0	0	404	0
9	119 BUILDINGS & GROUND	0	0	0	0	0	0	0
21	141 COUNTY COUNSEL	0	0	0	0	3,912	777	0
Total Current Allocations		\$0	\$0	\$0	\$0	\$20,849	\$6,650	\$0
Less: Prior Year Allocations		0	0	0	0	0	3,522	0
Carry-Forward		0	0	0	0	0	3,127	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$0	\$0	\$0	\$0	\$20,849	\$9,777	\$0

Alpine County, California
2 CFR Part 200 Cost Allocation Plan - Actual Expenditures
2023-2024

12905
07/03/25

Summary Schedule

Seq #	Department Name	300 EMPG	FD 311 ASSESSORS SPEC REV	FD 312 RECORDERS SPEC REV	FD 315 TAX COLLECTION TRUST	FD 394 SNC PROP 84 GRANT	FD 395 WOODSTOVE REPLACEMENT	FD 397 TITLE III FIRE SAFETY
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	132 RISK MANAGEMENT	0	0	0	0	0	0	0
5	103 PERSONNEL	0	0	0	0	0	0	0
6	105 AUDITOR-CONTROLLER	0	0	140	21	0	0	941
7	107 CENTRAL SERVICES	0	0	7	0	0	0	42
8	110 TREAS-TAX COLLECTOR	0	0	23	8	0	0	169
9	119 BUILDINGS & GROUND	0	0	0	0	0	0	0
21	141 COUNTY COUNSEL	0	0	0	0	0	0	0
Total Current Allocations		\$0	\$0	\$170	\$29	\$0	\$0	\$1,152
Less: Prior Year Allocations		0	74	301	0	0	0	919
Carry-Forward		0	-74	-131	0	0	0	233
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$0	-\$74	\$39	\$29	\$0	\$0	\$1,385

Alpine County, California
2 CFR Part 200 Cost Allocation Plan - Actual Expenditures
2023-2024

12905
07/03/25

Summary Schedule

Seq #	Department Name	FD 399 TOBACCO SETTLEMENT	135 AB233 COURT DISTRIBUTION	FD 516 MH 2011 REALIGNMENT	FD 517 MENTAL HEALTH	FD 519 PH REALIGNMENT	FD 522 SS REALIGNMENT	FD 523 LOCAL REV FUND 2011 H
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	132 RISK MANAGEMENT	0	0	0	0	0	0	0
5	103 PERSONNEL	0	0	0	0	0	0	0
6	105 AUDITOR-CONTROLLER	70	2,695	0	0	1,940	4,170	9,247
7	107 CENTRAL SERVICES	4	159	0	0	148	317	703
8	110 TREAS-TAX COLLECTOR	8	261	0	0	0	0	0
9	119 BUILDINGS & GROUND	0	0	0	0	0	0	0
21	141 COUNTY COUNSEL	0	0	0	0	0	0	0
Total Current Allocations		\$82	\$3,115	\$0	\$0	\$2,088	\$4,487	\$9,950
Less: Prior Year Allocations		247	280	3,926	5,152	4,732	3,563	7,489
Carry-Forward		-165	2,835	-3,926	-5,152	-2,644	924	2,461
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		-\$84	\$5,951	-\$3,926	-\$5,152	-\$556	\$5,410	\$12,411

Alpine County, California
2 CFR Part 200 Cost Allocation Plan - Actual Expenditures
2023-2024

12905
07/03/25

Summary Schedule

Seq #	Department Name	FD 524 LOCAL REV FUND 2011 P	FD 525 CC PERF INCENTIVES FU	FD 595 TRANSPORTATI ON - LTF	FD 596 STATE TRANSIT ASST.(S	264 FACILITY MASTER PLAN	202 150TH ANNIVERSARY ADH	FD 605 INTEROP COMMO CAP MAINT
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	132 RISK MANAGEMENT	1,202	481	0	0	0	0	0
5	103 PERSONNEL	3,502	1,401	0	0	0	0	0
6	105 AUDITOR-CONTROLLER	9,308	4,745	1,045	0	0	0	355
7	107 CENTRAL SERVICES	539	193	79	0	0	0	19
8	110 TREAS-TAX COLLECTOR	346	710	0	0	0	0	46
9	119 BUILDINGS & GROUND	0	0	0	0	0	0	0
21	141 COUNTY COUNSEL	1,387	555	0	0	0	0	0
Total Current Allocations		\$16,283	\$8,084	\$1,124	\$0	\$0	\$0	\$420
Less: Prior Year Allocations		5,930	3,526	1,374	0	0	0	356
Carry-Forward		10,353	4,558	-250	0	0	0	65
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$26,637	\$12,641	\$874	\$0	\$0	\$0	\$485

Alpine County, California
2 CFR Part 200 Cost Allocation Plan - Actual Expenditures
2023-2024

12905
07/03/25

Summary Schedule

Seq #	Department Name	FD 208 TOBACCO PROP56	FD 601 VEHICLE REPLACEMENT	FD 382 BEAR VALLEY FIRE DEPT - MUTUAL AID	FD 279 CA HOME VISITATION	FD 384 EASTERN ALPINE FIRE - MUTUAL AID	FD 385 FIRE IMPACT - WFD	FD 597 SB125
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	132 RISK MANAGEMENT	109	0	0	163	0	0	0
5	103 PERSONNEL	0	0	0	525	0	0	0
6	105 AUDITOR-CONTROLLER	3,683	1,826	1,747	213	938	0	0
7	107 CENTRAL SERVICES	6	108	131	0	60	0	0
8	110 TREAS-TAX COLLECTOR	961	177	8	0	61	0	0
9	119 BUILDINGS & GROUND	0	0	0	0	0	0	0
21	141 COUNTY COUNSEL	0	0	0	208	0	0	0
Total Current Allocations		\$4,759	\$2,110	\$1,886	\$1,109	\$1,060	\$0	\$0
Less: Prior Year Allocations		1,314	56	0	0	0	0	0
Carry-Forward		3,445	2,054	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$8,205	\$4,165	\$1,886	\$1,109	\$1,060	\$0	\$0

Alpine County, California
2 CFR Part 200 Cost Allocation Plan - Actual Expenditures
2023-2024

12905
07/03/25

Summary Schedule

Seq #	Department Name	FD 606 HERTIAGE PARK RESTORATION	FD 378 - BHS - Intergovernment al Transfer	189 PUBLIC GUARDIAN	FD 275 CASHPI	FD 700 TRANSPORTATI ON SERVICES	ALL OTHER	General Gov / Unallowable
1	BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$20,541	\$2,843
2	132 RISK MANAGEMENT	0	0	0	1,509	1,202	2,167	-342,137
5	103 PERSONNEL	0	0	0	4,553	3,502	3,502	0
6	105 AUDITOR-CONTROLLER	0	0	202	4,370	3,085	36,308	38,880
7	107 CENTRAL SERVICES	0	0	5	115	1,030	9,796	186,314
8	110 TREAS-TAX COLLECTOR	0	0	61	437	361	14,466	34,737
9	119 BUILDINGS & GROUND	0	0	0	0	0	42,031	196,246
21	141 COUNTY COUNSEL	0	0	0	1,803	1,387	1,387	0
Total Current Allocations		\$0	\$0	\$268	\$12,787	\$10,567	\$130,199	\$116,884
Less: Prior Year Allocations		0	0	0	0	0	162,743	0
Carry-Forward		0	0	0	0	0	-32,544	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$0	\$0	\$268	\$12,787	\$10,567	\$97,654	\$116,884

Alpine County, California
2 CFR Part 200 Cost Allocation Plan - Actual Expenditures
2023-2024

12905
07/03/25

Summary Schedule

Seq #	Department Name	Residual Costs	Total
1	BUILDING DEPRECIATION	\$0	\$137,948
2	132 RISK MANAGEMENT	0	-116,865
5	103 PERSONNEL	0	323,660
6	105 AUDITOR-CONTROLLER	0	664,628
7	107 CENTRAL SERVICES	0	295,713
8	110 TREAS-TAX COLLECTOR	0	119,226
9	119 BUILDINGS & GROUND	-0	654,694
21	141 COUNTY COUNSEL	0	128,208
Total Current Allocations		\$0	\$2,207,211
Less: Prior Year Allocations		0	1,490,499
Carry-Forward		0	551,215
Current Adjustment		0	0
Proposed Costs		\$0	\$2,758,426