



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Alpine
Markleeville, California

Date: August 17, 2018
Filing Ref: ALP19

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 **2018-19**. 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 **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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 2018-19 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF ALPINE

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Carol McElroy

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

Name

CAO/DOF

Title

8-24-2018

8-31-2018

Date

Date

**Negotiated by Darryl Mar
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment

ALPINE COUNTY, CALIFORNIA
2 CFR Part 200 Cost Allocation Plan for Use in FY 2018-19

FY 2016-2017
 2/3/2018

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	\$13,964	\$0	\$0	\$0	\$10,307	\$5,335	\$3,557	\$0	\$0	\$0
2 132 RISK MANAGEMENT	4,566	945	0	332	1,539	2,254	1,193	0	0	0
5 103 PERSONNEL	13,639	3,628	0	2,728	8,183	8,592	2,319	0	0	0
6 105 AUDITOR-CONTROLLER	7,086	3,687	0	3,845	6,089	5,886	3,050	583	659	6,960
7 107 CENTRAL SERVICES	1,603	1,371	0	1,494	2,976	9,123	823	(293)	212	2,312
8 110 TREAS-TAX COLLECTOR	191	65	0	114	170	91	102	58	5	0
9 119 BUILDINGS & GROUND	37,348	1,173	0	0	19,585	26,406	1,632	0	0	0
Total Current Allocations	78,396	10,869	0	8,513	48,848	57,687	12,675	348	875	9,271
Less: Prior Year Allocations	0	4,792	47	1,972	30,969	33,063	12,499	1,069	834	0
Carry-Forward	0	6,077	(47)	6,541	17,879	24,624	176	(721)	41	0
Proposed Costs	\$78,396	\$16,946	\$(47)	\$15,055	\$66,727	\$82,311	\$12,851	\$(373)	\$916	\$9,271

ALPINE COUNTY, CALIFORNIA
2 CFR Part 200 Cost Allocation Plan for Use in FY 2018-19

FY 2016-2017
 2/3/2018

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	\$30,620	\$0	\$0
2 132 RISK MANAGEMENT	0	0	1,674	0	3,430	0	0	54,995	374	0
5 103 PERSONNEL	0	0	0	0	7,092	0	0	46,371	0	0
6 105 AUDITOR-CONTROLLER	5,713	440	166	2,374	6,790	964	0	43,364	1,190	577
7 107 CENTRAL SERVICES	1,347	93	36	1,242	2,736	200	0	19,791	244	194
8 110 TREAS-TAX COLLECTOR	269	26	9	65	367	58	0	785	0	0
9 119 BUILDINGS & GROUND	0	0	0	776	4,311	0	0	60,363	0	0
Total Current Allocations	7,329	559	1,885	4,457	24,727	1,222	0	256,289	1,808	771
Less: Prior Year Allocations	6,781	492	631	6,706	19,288	690	0	159,099	1,212	558
Carry-Forward	548	67	1,254	(2,249)	5,439	532	0	97,190	596	213
Proposed Costs	\$7,878	\$625	\$3,140	\$2,208	\$30,166	\$1,755	\$0	\$353,479	\$2,404	\$983

ALPINE COUNTY, CALIFORNIA
2 CFR Part 200 Cost Allocation Plan for Use in FY 2018-19

FY 2016-2017
 2/3/2018

Summary Schedule

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	\$3,562	\$0	\$0
2 132 RISK MANAGEMENT	767	998	2,224	0	6,951	0	347	1,090	0	2,408
5 103 PERSONNEL	1,937	4,092	0	0	2,728	0	0	2,728	0	10,911
6 105 AUDITOR-CONTROLLER	3,069	3,749	1,918	996	6,131	0	655	3,888	159	9,960
7 107 CENTRAL SERVICES	253	1,589	826	286	886	0	37	1,767	48	4,478
8 110 TREAS-TAX COLLECTOR	230	235	188	23	479	0	21	146	2	369
9 119 BUILDINGS & GROUND	0	6,702	0	0	0	0	0	1,885	0	15,755
Total Current Allocations	6,256	18,780	5,156	1,305	17,175	0	1,060	15,066	209	43,880
Less: Prior Year Allocations	5,027	12,443	0	1,199	9,997	60	1,328	12,921	200	50,226
Carry-Forward	1,229	6,337	0	106	7,178	(60)	(268)	2,145	9	(6,346)
Proposed Costs	\$7,484	\$25,117	\$5,156	\$1,411	\$24,353	\$(60)	\$791	\$17,211	\$219	\$37,534

ALPINE COUNTY, CALIFORNIA
2 CFR Part 200 Cost Allocation Plan for Use in FY 2018-19

FY 2016-2017
 2/3/2018

Summary Schedule

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	\$2,335	\$0	\$0	\$0	\$23,631	\$0	\$0	\$0	\$0	\$398
2 132 RISK MANAGEMENT	3,397	28	0	0	6,666	478	1,801	0	0	2,315
5 103 PERSONNEL	2,728	0	0	0	15,084	1,364	0	0	0	8,129
6 105 AUDITOR-CONTROLLER	4,754	58	229	617	23,909	3,647	2,897	335	15	8,739
7 107 CENTRAL SERVICES	1,046	3	77	39	9,436	787	0	48	0	3,401
8 110 TREAS-TAX COLLECTOR	42	2	0	79	1,004	402	2	30	2	511
9 119 BUILDINGS & GROUND	1,236	0	0	0	23,784	0	0	0	0	106,878
Total Current Allocations	15,537	91	306	736	103,514	6,678	4,700	414	17	130,371
Less: Prior Year Allocations	13,550	27	292	601	101,625	6,689	13	1,957	0	141,981
Carry-Forward	1,987	64	14	135	1,889	(11)	4,687	(1,543)	0	(11,610)
Proposed Costs	\$17,524	\$155	\$321	\$870	\$105,403	\$6,666	\$9,388	\$(1,129)	\$17	\$118,761

ALPINE COUNTY, CALIFORNIA
2 CFR Part 200 Cost Allocation Plan for Use in FY 2018-19

FY 2016-2017
 2/3/2018

Summary Schedule

Department	195/196 CO PARKS	198 MUSEUM	(120) HEALTH DEPT	(124) ENVIRONME NTAL HLTH	(121) MENTAL HEALTH	(122) DRUGS & ALCOHOL	(151) TOBACCO	(219/220) ROAD DEPT	214 PARKING/R ECORDS MGMT	(330) FISH & GAME
1 BUILDING DEPRECIATION	\$0	\$0	\$2,253	\$0	\$247	\$492	\$0	\$17,700	\$0	\$0
2 132 RISK MANAGEMENT	0	564	3,315	653	3,393	3,895	1,903	8,267	0	0
5 103 PERSONNEL	0	2,728	7,910	546	2,264	8,074	4,392	15,002	0	0
6 105 AUDITOR-CONTROLLER	0	1,694	11,493	4,747	11,555	13,445	6,515	27,529	0	611
7 107 CENTRAL SERVICES	0	1,297	5,948	205	1,301	2,500	1,048	7,565	0	151
8 110 TREAS-TAX COLLECTOR	0	123	609	437	871	850	467	1,150	0	26
9 119 BUILDINGS & GROUND	17,337	23,549	7,920	575	868	1,730	0	0	0	0
Total Current Allocations	17,337	29,954	39,448	7,163	20,498	30,986	14,325	77,214	0	787
Less: Prior Year Allocations	12,966	24,259	39,022	5,979	19,253	26,580	12,137	60,115	65	1,144
Carry-Forward	4,371	5,695	426	1,184	1,245	4,406	2,188	17,099	(65)	(357)
Proposed Costs	\$21,708	\$35,649	\$39,874	\$8,347	\$21,744	\$35,392	\$16,514	\$94,313	\$(65)	\$431

ALPINE COUNTY, CALIFORNIA
2 CFR Part 200 Cost Allocation Plan for Use in FY 2018-19

FY 2016-2017
 2/3/2018

Summary Schedule

Department	(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	(340) CSA #1
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	1,568	0	1,694	0	0	0	0	0	0
5 103 PERSONNEL	0	2,100	0	2,264	0	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	0	5,974	87	4,760	0	0	(309)	0	530	4,256
7 107 CENTRAL SERVICES	0	486	19	136	0	0	0	0	0	0
8 110 TREAS-TAX COLLECTOR	0	423	5	367	0	0	0	0	84	91
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	10,551	111	9,221	0	0	(309)	0	614	4,347
Less: Prior Year Allocations	0	7,140	92	3,866	0	0	671	0	1,111	2,201
Carry-Forward	0	3,411	19	5,355	0	0	(980)	0	(497)	2,146
Proposed Costs	\$0	\$13,962	\$131	\$14,576	\$0	\$0	\$(1,288)	\$0	\$116	\$6,493

ALPINE COUNTY, CALIFORNIA
2 CFR Part 200 Cost Allocation Plan for Use in FY 2018-19

FY 2016-2017
 2/3/2018

Summary Schedule

Department	361 OWP	370 TRANSIT	(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	714	0	0	0	0	769	0	0	0
5 103 PERSONNEL	0	2,728	0	0	0	0	736	0	0	0
6 105 AUDITOR-CONTROLLER	2,048	2,053	25,295	329	0	0	1,631	387	503	4,770
7 107 CENTRAL SERVICES	0	856	0	0	0	0	185	125	115	0
8 110 TREAS-TAX COLLECTOR	81	79	3,991	5	0	0	33	2	26	753
9 119 BUILDINGS & GROUND	0	0	0	30,869	0	0	0	0	0	0
Total Current Allocations	2,129	6,430	29,286	31,203	0	0	3,354	515	643	5,523
Less: Prior Year Allocations	2,360	5,362	32,410	31,531	0	0	2,750	594	661	5,448
Carry-Forward	(231)	1,068	(3,124)	(328)	0	0	604	(79)	(18)	75
Proposed Costs	\$1,898	\$7,498	\$26,162	\$30,875	\$0	\$0	\$3,957	\$436	\$624	\$5,598

ALPINE COUNTY, CALIFORNIA
2 CFR Part 200 Cost Allocation Plan for Use in FY 2018-19

FY 2016-2017
 2/3/2018

Summary Schedule

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	0	6,336	0	0	0	0	0	0	0
5 103 PERSONNEL	0	0	30,278	0	0	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	0	1,295	31,711	206	1,207	0	0	0	118	0
7 107 CENTRAL SERVICES	4,479	342	5,285	0	0	0	0	0	0	0
8 110 TREAS-TAX COLLECTOR	0	44	1,436	33	5	0	0	0	19	0
9 119 BUILDINGS & GROUND	0	0	6,064	0	0	0	0	0	0	0
Total Current Allocations	4,479	1,681	81,110	239	1,212	0	0	0	136	0
Less: Prior Year Allocations	4,768	1,634	50,904	82	1,533	0	65	0	13	0
Carry-Forward	(289)	47	30,206	157	(321)	0	(65)	0	123	0
Proposed Costs	\$4,191	\$1,728	\$111,315	\$395	\$890	\$0	\$(65)	\$0	\$260	\$0

ALPINE COUNTY, CALIFORNIA
2 CFR Part 200 Cost Allocation Plan for Use in FY 2018-19

FY 2016-2017
 2/3/2018

Summary Schedule

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	404	0	0	0	0	0
5 103 PERSONNEL	0	0	0	0	546	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	0	0	49	0	4,036	0	0	70	132	171
7 107 CENTRAL SERVICES	0	0	0	0	299	0	0	0	0	(186)
8 110 TREAS-TAX COLLECTOR	0	0	5	0	423	0	0	7	9	14
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	54	0	5,707	0	0	77	142	(1)
Less: Prior Year Allocations	0	0	506	164	1,489	0	0	137	420	13
Carry-Forward	0	0	(452)	(164)	4,218	0	0	(60)	(278)	(14)
Proposed Costs	\$0	\$0	\$(399)	\$(164)	\$9,925	\$0	\$0	\$18	\$(137)	\$(15)

ALPINE COUNTY, CALIFORNIA
2 CFR Part 200 Cost Allocation Plan for Use in FY 2018-19

FY 2016-2017
 2/3/2018

Summary Schedule

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	1,122	672	924	349	1,910	0	0	0	0	0
7 107 CENTRAL SERVICES	0	0	0	0	0	0	0	0	0	0
8 110 TREAS-TAX COLLECTOR	7	19	35	5	107	0	0	0	0	0
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,129	691	959	353	2,017	0	0	0	0	0
Less: Prior Year Allocations	124	158	524	135	1,167	0	0	0	0	0
Carry-Forward	1,005	533	435	218	850	0	0	0	0	0
Proposed Costs	\$2,134	\$1,224	\$1,395	\$571	\$2,867	\$0	\$0	\$0	\$0	\$0

ALPINE COUNTY, CALIFORNIA
2 CFR Part 200 Cost Allocation Plan for Use in FY 2018-19

FY 2016-2017
 2/3/2018

Summary Schedule

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	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	530	373	0	0	0	0	539	253	118	339
7 107 CENTRAL SERVICES	0	0	0	0	0	0	0	0	0	1,163
8 110 TREAS-TAX COLLECTOR	16	39	0	0	0	0	0	28	19	67
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	26,300
Total Current Allocations	546	413	0	0	0	0	539	281	136	55,648
Less: Prior Year Allocations	88	72	641	0	750	63	732	13	78	31,361
Carry-Forward	458	341	(641)	0	(750)	(63)	(193)	268	58	24,287
Proposed Costs	\$1,005	\$753	\$(641)	\$0	\$(750)	\$(63)	\$346	\$549	\$195	\$79,935

ALPINE COUNTY, CALIFORNIA
2 CFR Part 200 Cost Allocation Plan for Use in FY 2018-19

FY 2016-2017
 2/3/2018

Summary Schedule

Department	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$143,593
2 132 RISK MANAGEMENT	0	134,245
5 103 PERSONNEL	0	221,819
6 105 AUDITOR-CONTROLLER	0	351,175
7 107 CENTRAL SERVICES	0	103,834
8 110 TREAS-TAX COLLECTOR	0	18,948
9 119 BUILDINGS & GROUND	0	423,046
Total Current Allocations	0	1,396,660
Less: Prior Year Allocations	0	1,036,189
Carry-Forward	0	267,631
Proposed Costs	\$0	\$1,664,290