

# Alpine County, California

## 2 CFR PART 200 COST ALLOCATION PLAN

Fiscal Year 2015/2016  
For Use in Fiscal Year 2017/2018



2251 Harvard Street, Suite 134 | Sacramento, CA 95815  
916.443.3411 | [mgtconsulting.com](http://mgtconsulting.com)



**CERTIFICATE OF COST ALLOCATION PLAN**


This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

All costs included in this proposal to establish cost allocations or billings for July 1, 2017 through June 30, 2018 are allowable in accordance with the requirements of 2 CFR Part 200, "Cost Principles for State and Local Governments" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

All costs included in this proposal are properly allocable to federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated, in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct:

Government Unit: County of Alpine

Signature:  PCAO FOR BUDGET & FINANCE

Name of Official: Carol McElroy

Title: Auditor-Controller

Date of Execution: 3/6/17

## CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

All costs included in this proposal to establish cost allocations or billings for July 1, 2017 through June 30, 2018 are allowable in accordance with the requirements of 2 CFR Part 200, "*Cost Principles for State and Local Governments*" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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**ALPINE COUNTY, CALIFORNIA**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2017-18**

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Department	101 BOARD & CONSULT	128 INSURANCE	109 INFORMATI ON TECHNOLO	104 COUNTY CLERK	113 COUNTY ASSESSOR	114 RECORDER	116 ELECTIONS	126 CHAMBER OF COMMERCE	133 RETIREE BENEFITS	134 SURVEYOR/ ENGR
1 BUILDING DEPRECIATION	\$2,468	\$0	\$0	\$1,185	\$1,911	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	4,584	0	0	1,492	2,034	1,001	0	0	0	0
4 102 CAO	40	0	17	36	40	12	2	9	47	1
5 103 PERSONNEL	10,082	0	0	6,049	6,352	1,714	0	0	0	0
6 105 AUDITOR-CONTROLLER	5,852	42	2,181	6,025	6,470	2,642	736	1,003	6,602	241
7 107 CENTRAL SERVICES	1,702	4	499	2,474	25,461	739	(350)	257	1,378	37
8 110 TREAS-TAX COLLECTOR	188	6	66	224	144	133	105	8	310	22
9 119 BUILDINGS & GROUND	37,362	0	0	18,283	29,487	0	0	0	0	0
<b>Total Current Allocations</b>	<b>62,279</b>	<b>52</b>	<b>2,764</b>	<b>35,767</b>	<b>71,899</b>	<b>6,240</b>	<b>493</b>	<b>1,277</b>	<b>8,337</b>	<b>301</b>
Less: Prior Year Allocations	0	53	1,693	33,853	60,481	5,416	479	866	7,170	303
Carry-Forward	0	(1)	1,071	1,914	11,418	824	14	411	1,167	(2)
<b>Proposed Costs</b>	<b>\$62,279</b>	<b>\$52</b>	<b>\$3,835</b>	<b>\$37,682</b>	<b>\$83,317</b>	<b>\$7,064</b>	<b>\$507</b>	<b>\$1,689</b>	<b>\$9,504</b>	<b>\$299</b>

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Department	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	294 VICTIM WITNESS	158 PROBATION DEPT
1 BUILDING DEPRECIATION	\$0	\$0	\$839	\$0	\$0	\$3,694	\$0	\$0	\$0	\$90
2 132 RISK MANAGEMENT	1,484	0	4,609	0	0	30,852	480	0	1,303	1,085
4 102 CAO	1	24	30	6	0	336	8	11	6	14
5 103 PERSONNEL	0	0	3,831	0	0	34,784	0	0	1,008	2,984
6 105 AUDITOR-CONTROLLER	137	3,124	6,002	846	0	48,822	1,279	1,215	2,777	3,257
7 107 CENTRAL SERVICES	30	1,247	2,415	168	0	18,642	233	323	161	1,434
8 110 TREAS-TAX COLLECTOR	6	97	393	47	0	1,091	0	0	244	222
9 119 BUILDINGS & GROUND	0	0	1,208	0	0	56,997	0	0	0	1,870
<b>Total Current Allocations</b>	1,657	4,492	19,328	1,066	0	195,219	2,000	1,550	5,498	10,956
Less: Prior Year Allocations	582	3,526	17,612	786	0	177,150	0	451	4,529	10,247
Carry-Forward	1,075	966	1,716	280	0	18,069	0	1,099	969	709
<b>Proposed Costs</b>	<b>\$2,733</b>	<b>\$5,457</b>	<b>\$21,045</b>	<b>\$1,347</b>	<b>\$0</b>	<b>\$213,287</b>	<b>\$2,000</b>	<b>\$2,648</b>	<b>\$6,467</b>	<b>\$11,664</b>

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Department	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	176 PLANNING DEPT	179 LOCAL AGENCY FORMATION
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$86	\$0	\$0	\$42	\$0
2 132 RISK MANAGEMENT	0	0	7,571	0	458	1,037	0	2,298	1,664	206
4 102 CAO	8	9	28	0	1	20	2	56	16	0
5 103 PERSONNEL	0	0	968	0	0	2,016	0	8,066	2,016	0
6 105 AUDITOR-CONTROLLER	1,609	1,141	5,821	0	620	3,803	194	9,620	2,721	281
7 107 CENTRAL SERVICES	229	270	827	0	38	1,650	48	4,026	988	5
8 110 TREAS-TAX COLLECTOR	150	28	509	0	22	186	3	432	58	19
9 119 BUILDINGS & GROUND	0	0	0	0	0	1,112	0	0	545	0
<b>Total Current Allocations</b>	1,996	1,448	15,725	0	1,141	9,910	247	24,497	8,050	511
Less: Prior Year Allocations	3,231	1,382	10,728	78	1,507	12,929	204	19,786	11,991	30
Carry-Forward	(1,235)	66	4,997	(78)	(366)	(3,019)	43	4,711	(3,941)	481
<b>Proposed Costs</b>	<b>\$762</b>	<b>\$1,513</b>	<b>\$20,721</b>	<b>\$(78)</b>	<b>\$774</b>	<b>\$6,891</b>	<b>\$290</b>	<b>\$29,209</b>	<b>\$4,109</b>	<b>\$992</b>



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Department	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	195/196 CO PARKS	198 MUSEUM
1 BUILDING DEPRECIATION	\$0	\$0	\$27,501	\$0	\$0	\$0	\$0	\$3,011	\$4,710	\$0
2 132 RISK MANAGEMENT	0	0	7,746	587	446	0	0	2,229	0	729
4 102 CAO	3	1	129	7	0	5	0	32	0	4
5 103 PERSONNEL	0	0	14,337	1,412	0	0	0	5,203	0	1,432
6 105 AUDITOR-CONTROLLER	289	469	22,731	3,472	387	970	0	6,969	0	1,349
7 107 CENTRAL SERVICES	77	33	8,518	710	0	157	0	2,959	0	1,195
8 110 TREAS-TAX COLLECTOR	0	75	1,188	498	3	83	0	424	0	80
9 119 BUILDINGS & GROUND	0	0	6,739	0	0	0	0	144,597	0	6,601
<b>Total Current Allocations</b>	369	578	88,889	6,686	835	1,215	0	165,422	4,710	11,390
Less: Prior Year Allocations	293	646	106,771	7,308	0	1,728	25	150,098	25,586	29,795
Carry-Forward	76	(68)	(17,882)	(622)	0	(513)	(25)	15,324	(20,876)	(18,405)
<b>Proposed Costs</b>	<b>\$445</b>	<b>\$510</b>	<b>\$71,007</b>	<b>\$6,065</b>	<b>\$835</b>	<b>\$702</b>	<b>\$(25)</b>	<b>\$180,746</b>	<b>\$(16,165)</b>	<b>\$(7,016)</b>

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Department	(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	(276) WATER SHED COORD	(273) BT EMERGENC Y PREP
1 BUILDING DEPRECIATION	\$457	\$0	\$83	\$176	\$0	\$202	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	3,126	729	3,008	3,133	2,155	8,735	0	0	0	1,787
4 102 CAO	47	12	24	48	12	153	0	7	0	14
5 103 PERSONNEL	5,525	403	1,875	4,557	2,339	10,082	0	0	0	1,553
6 105 AUDITOR-CONTROLLER	11,123	4,401	10,795	13,421	5,598	24,963	13	909	0	5,637
7 107 CENTRAL SERVICES	5,392	154	1,278	2,578	880	6,611	0	194	0	401
8 110 TREAS-TAX COLLECTOR	781	548	1,254	1,229	559	1,285	3	39	0	568
9 119 BUILDINGS & GROUND	3,001	0	545	1,157	0	0	0	0	0	0
<b>Total Current Allocations</b>	29,452	6,247	18,862	26,299	11,543	52,031	15	1,149	0	9,960
Less: Prior Year Allocations	51,177	0	22,140	27,867	7,001	56,742	333	1,007	20	5,392
Carry-Forward	(21,725)	0	(3,278)	(1,568)	4,542	(4,711)	(318)	142	(20)	4,568
<b>Proposed Costs</b>	<b>\$7,728</b>	<b>\$6,247</b>	<b>\$15,584</b>	<b>\$24,732</b>	<b>\$16,084</b>	<b>\$47,321</b>	<b>\$(302)</b>	<b>\$1,290</b>	<b>\$(20)</b>	<b>\$14,528</b>

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Department	(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	361 OWP	370 TRANSIT
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	2,048	0	0	0	0	0	0	0	720
4 102 CAO	1	5	0	0	(2)	0	0	30	20	9
5 103 PERSONNEL	0	807	0	0	0	0	0	0	0	1,613
6 105 AUDITOR-CONTROLLER	209	4,373	0	0	(175)	0	611	3,855	2,735	2,111
7 107 CENTRAL SERVICES	18	157	0	0	(50)	0	0	867	586	786
8 110 TREAS-TAX COLLECTOR	30	454	0	0	3	0	133	130	116	122
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	259	7,844	0	0	(224)	0	744	4,881	3,457	5,360
Less: Prior Year Allocations	83	0	0	0	1,440	20	1,536	2,355	6,517	0
Carry-Forward	176	0	0	0	(1,664)	(20)	(792)	2,526	(3,060)	0
<b>Proposed Costs</b>	<b>\$435</b>	<b>\$7,844</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(1,888)</b>	<b>\$(20)</b>	<b>\$(49)</b>	<b>\$7,407</b>	<b>\$397</b>	<b>\$5,360</b>

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Department	(400'S) SCHOOLS	115 COURT SERVICES	215 STATE OES	293 OHV GRANT FUND	341 BV PUBLIC SAFTEY	342 BV SW ASSESSME NT	343 BV TRANSFER STATION	(500) OTHER TRUST &AGENCY	375 STPUD MITIGATION	376 YOUTH OFFENDER BLOCK
1 BUILDING DEPRECIATION	\$0	\$2,072	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	103	0	0	0	510	0	0	0	0	0
4 102 CAO	0	0	0	0	6	4	4	0	0	12
5 103 PERSONNEL	0	0	0	0	847	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	21,629	18	0	0	1,049	427	621	3,677	0	1,632
7 107 CENTRAL SERVICES	0	1	0	0	163	110	121	0	4,111	360
8 110 TREAS-TAX COLLECTOR	4,707	3	0	0	14	3	36	800	0	61
9 119 BUILDINGS & GROUND	0	43,059	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	26,439	45,153	0	0	2,588	543	782	4,477	4,111	2,065
Less: Prior Year Allocations	41,533	403	0	0	2,433	590	667	7,651	3,248	1,637
Carry-Forward	(15,094)	44,750	0	0	155	(47)	115	(3,174)	863	428
<b>Proposed Costs</b>	<b>\$11,345</b>	<b>\$89,903</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,743</b>	<b>\$496</b>	<b>\$898</b>	<b>\$1,303</b>	<b>\$4,975</b>	<b>\$2,492</b>

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Department	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	298 FEDERAL CAL-MMET	299 DEA GRANTS
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	6,013	0	0	0	0	0	0	0	0	0
4 102 CAO	163	0	14	0	0	0	0	0	0	0
5 103 PERSONNEL	16,555	0	0	0	0	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	30,445	369	1,511	0	0	0	64	0	0	0
7 107 CENTRAL SERVICES	4,515	0	395	0	0	0	0	0	0	0
8 110 TREAS-TAX COLLECTOR	1,808	80	6	0	0	0	14	0	0	0
9 119 BUILDINGS & GROUND	1,700	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	61,198	449	1,926	0	0	0	77	0	0	0
Less: Prior Year Allocations	38,740	101	1,547	304	0	101	0	0	0	0
Carry-Forward	22,458	348	379	(304)	0	(101)	0	0	0	0
<b>Proposed Costs</b>	<b>\$83,655</b>	<b>\$798</b>	<b>\$2,304</b>	<b>\$(304)</b>	<b>\$0</b>	<b>\$(101)</b>	<b>\$77</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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Department	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	394 SNC PROP 84 GRANT	395 WOODSTOV E REPLACEM
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	0	446	0	0	0	0	0	0	0
4 102 CAO	4	0	12	0	0	0	1	0	6	6
5 103 PERSONNEL	0	0	403	0	0	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	571	0	3,797	0	0	24	141	0	774	913
7 107 CENTRAL SERVICES	115	0	346	0	0	3	24	0	189	165
8 110 TREAS-TAX COLLECTOR	30	0	462	0	0	3	11	0	14	64
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	720	0	5,466	0	0	30	177	0	983	1,148
Less: Prior Year Allocations	3,159	249	858	0	0	526	181	0	0	0
Carry-Forward	(2,439)	(249)	4,608	0	0	(496)	(4)	0	0	0
<b>Proposed Costs</b>	<b>\$(1,719)</b>	<b>\$(249)</b>	<b>\$10,074</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(466)</b>	<b>\$172</b>	<b>\$0</b>	<b>\$983</b>	<b>\$1,148</b>

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Department	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	524 LOCAL REV FUND 2011 P	525 CC PERF INCENTIVES FU
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
4 102 CAO	2	2	12	0	0	0	0	0	5	2
5 103 PERSONNEL	0	0	0	0	0	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	260	404	1,533	0	0	0	0	0	633	303
7 107 CENTRAL SERVICES	45	70	361	0	0	0	0	0	145	50
8 110 TREAS-TAX COLLECTOR	19	30	39	0	0	0	0	0	19	25
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>326</b>	<b>507</b>	<b>1,944</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>802</b>	<b>380</b>
Less: Prior Year Allocations	279	47	944	0	0	0	0	0	71	184
Carry-Forward	47	460	1,000	0	0	0	0	0	731	196
<b>Proposed Costs</b>	<b>\$373</b>	<b>\$968</b>	<b>\$2,945</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,534</b>	<b>\$576</b>

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**Summary Schedule**

Department	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	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,765	\$0	\$50,293
2 132 RISK MANAGEMENT	0	0	0	0	0	0	0	0	0	106,405
4 102 CAO	6	0	0	0	1	0	0	0	0	1,600
5 103 PERSONNEL	0	0	0	0	0	0	0	0	0	148,817
6 105 AUDITOR-CONTROLLER	662	0	0	0	127	165	178	242	0	324,446
7 107 CENTRAL SERVICES	176	0	0	0	34	0	0	0	0	109,935
8 110 TREAS-TAX COLLECTOR	0	0	0	0	0	36	39	53	0	22,695
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	36,686	0	390,947
<b>Total Current Allocations</b>	844	0	0	0	162	201	217	38,746	0	1,155,137
Less: Prior Year Allocations	2,724	201	2,449	73	1,154	0	0	466	0	1,005,463
Carry-Forward	(1,880)	(201)	(2,449)	(73)	(992)	0	0	38,280	0	62,482
<b>Proposed Costs</b>	<b>\$(1,037)</b>	<b>\$(201)</b>	<b>\$(2,449)</b>	<b>\$(73)</b>	<b>\$(831)</b>	<b>\$201</b>	<b>\$217</b>	<b>\$77,025</b>	<b>\$0</b>	<b>\$1,217,620</b>



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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
3 101 BOARD & CONSULT	62,279	0	0	0	62,279
10 128 INSURANCE	52	53	(1)	0	52
11 109 INFORMATION TECHNOLOGY	2,764	1,693	1,071	0	3,835
12 104 COUNTY CLERK	35,767	33,853	1,914	0	37,682
13 113 COUNTY ASSESSOR	71,899	60,481	11,418	0	83,317
14 114 RECORDER	6,240	5,416	824	0	7,064
15 116 ELECTIONS	493	479	14	0	507
16 126 CHAMBER OF COMMERCE	1,277	866	411	0	1,689
17 133 RETIREE BENEFITS	8,337	7,170	1,167	0	9,504
18 134 SURVEYOR/ENGR	301	303	(2)	0	299
19 138 GRAND JURY	1,657	582	1,075	0	2,733
20 141 COUNTY COUNSEL	4,492	3,526	966	0	5,457
21 146 DISTRICT ATTORNEY	19,328	17,612	1,716	0	21,045
22 147 PUBLIC DEFENDER	1,066	786	280	0	1,347
23 292 ANTI DRUG ABUSE	0	0	0	0	0
24 149 COUNTY SHERIFF	195,219	177,150	18,069	0	213,287
25 154 BV MAINTENANCE	2,000	0	0	0	2,000
26 150 JAIL COSTS	1,550	451	1,099	0	2,648
27 294 VICTIM WITNESS	5,498	4,529	969	0	6,467
28 158 PROBATION DEPT	10,956	10,247	709	0	11,664
29 162 BV FIRE DEPT	1,996	3,231	(1,235)	0	762
30 160/164 EMERGENCY SVCS	1,448	1,382	66	0	1,513
31 165 EAST ALPINE FIRE	15,725	10,728	4,997	0	20,721
32 166 KIRKWOOD EMS	0	78	(78)	0	(78)
33 168 BV EMS	1,141	1,507	(366)	0	774
34 167 BUILDING DEPT	9,910	12,929	(3,019)	0	6,891
35 170 AGRICULTURAL COMMISSION	247	204	43	0	290
36 175 CDA	24,497	19,786	4,711	0	29,209
37 176 PLANNING DEPT	8,050	11,991	(3,941)	0	4,109
38 179 LOCAL AGENCY FORMATION	511	30	481	0	992
39 182 LOCAL HEALTH DEPT	369	293	76	0	445
40 185 SOLID WASTE	578	646	(68)	0	510
41 186 WELFARE	88,889	106,771	(17,882)	0	71,007
42 190 ONE STOP PROGRAM	6,686	7,308	(622)	0	6,065
43 191 OFFICE OF EDUCATION	835	0	0	0	835
44 187 SOCIAL SERVICES ASSISTANCI	1,215	1,728	(513)	0	702
45 188 GENERAL RELIEF	0	25	(25)	0	(25)
46 194 COUNTY LIBRARY	165,422	150,098	15,324	0	180,746
47 195/196 CO PARKS	4,710	25,586	(20,876)	0	(16,165)
48 198 MUSEUM	11,390	29,795	(18,405)	0	(7,016)

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
49 (120) HEALTH DEPT	29,452	51,177	(21,725)	0	7,728
50 (124) ENVIRONMENTAL HLTH	6,247	0	0	0	6,247
51 (121) MENTAL HEALTH	18,862	22,140	(3,278)	0	15,584
52 (122) DRUGS & ALCOHOL	26,299	27,867	(1,568)	0	24,732
53 (151) TOBACCO	11,543	7,001	4,542	0	16,084
54 (219/220) ROAD DEPT	52,031	56,742	(4,711)	0	47,321
55 214 PARKING/RECORDS MGMT	15	333	(318)	0	(302)
56 (330) FISH & GAME	1,149	1,007	142	0	1,290
57 (276) WATER SHED COORD	0	20	(20)	0	(20)
58 (273) BT EMERGENCY PREP	9,960	5,392	4,568	0	14,528
59 (240) AIRPORT	259	83	176	0	435
60 280 PAN FLU EPO	7,844	0	0	0	7,844
61 (290) COPS GRANT	0	0	0	0	0
62 (291) CAL MMET	0	0	0	0	0
63 (295) LAW ENFORCEMENT AB443	(224)	1,440	(1,664)	0	(1,888)
64 (310) MPUD	0	20	(20)	0	(20)
65 221 CO ROAD IMPROVEMENT	744	1,536	(792)	0	(49)
66 (340) CSA #1	4,881	2,355	2,526	0	7,407
67 361 OWP	3,457	6,517	(3,060)	0	397
68 370 TRANSIT	5,360	0	0	0	5,360
69 (400'S) SCHOOLS	26,439	41,533	(15,094)	0	11,345
70 115 COURT SERVICES	45,153	403	44,750	0	89,903
71 215 STATE OES	0	0	0	0	0
72 293 OHV GRANT FUND	0	0	0	0	0
73 341 BV PUBLIC SAFETY	2,588	2,433	155	0	2,743
74 342 BV SW ASSESSMENT	543	590	(47)	0	496
75 343 BV TRANSFER STATION	782	667	115	0	898
76 (500) OTHER TRUST & AGENCY	4,477	7,651	(3,174)	0	1,303
77 375 STPUD MITIGATION	4,111	3,248	863	0	4,975
78 376 YOUTH OFFENDER BLOCK	2,065	1,637	428	0	2,492
79 377 MENTAL HEALTH SVCS ACT	61,198	38,740	22,458	0	83,655
80 260 CAPITAL OUTLAY	449	101	348	0	798
81 201 DEBT SERVICE FUND	1,926	1,547	379	0	2,304
82 261 HAWKINS PEAK	0	304	(304)	0	(304)
83 262 PER CAPITA GRANT	0	0	0	0	0
84 267 LEVIATHAN PEAK	0	101	(101)	0	(101)
85 268 MHSA-CAP FACILITY	77	0	0	0	77
86 297 FEDERAL ANTI-DRUG	0	0	0	0	0
87 298 FEDERAL CAL-MMET	0	0	0	0	0
88 299 DEA GRANTS	0	0	0	0	0

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
89 271 GRANTS CLEARING	720	3,159	(2,439)	0	(1,719)
90 272 SAMSHA GRANT	0	249	(249)	0	(249)
91 274 HPP	5,466	858	4,608	0	10,074
92 296 COPS(FEDERAL)	0	0	0	0	0
93 300 EMPG	0	0	0	0	0
94 311 ASSESSORS SPEC REV	30	526	(496)	0	(466)
95 312 RECORDERS SPEC REV	177	181	(4)	0	172
96 315 TAX COLLECTION TRUST	0	0	0	0	0
97 394 SNC PROP 84 GRANT	983	0	0	0	983
98 395 WOODSTOVE REPLACEMENT	1,148	0	0	0	1,148
99 397 TITLE III FIRE SAFETY	326	279	47	0	373
100 399 TOBACCO SETTLEMENT	507	47	460	0	968
101 515 AB233 COURT DISTRIBUTION	1,944	944	1,000	0	2,945
102 516 MH 2011 REALIGNMENT	0	0	0	0	0
103 517 MENTAL HEALTH	0	0	0	0	0
104 519 PH REALIGNMENT	0	0	0	0	0
105 522 SS REALIGNMENT	0	0	0	0	0
106 523 LOCAL REV FUND 2011 H	0	0	0	0	0
107 524 LOCAL REV FUND 2011 P	802	71	731	0	1,534
108 525 CC PERF INCENTIVES FU	380	184	196	0	576
109 595 TRANSPORTATION - LTF	844	2,724	(1,880)	0	(1,037)
110 596 STATE TRANSIT ASST.(S	0	201	(201)	0	(201)
111 264 FACILITY MASTER PLAN	0	2,449	(2,449)	0	(2,449)
112 202 150TH ANNIVERSARY ADH	0	73	(73)	0	(73)
113 152 SHERIFF GRANTS	162	1,154	(992)	0	(831)
114 156 INTEROP COMMO CAP MAINT	201	0	0	0	201
115 213 VEHICLE REPLACEMENT	217	0	0	0	217
116 ALL OTHER	38,746	466	38,280	0	77,025
<b>Total</b>	<b>1,155,137</b>	<b>1,005,463</b>	<b>62,482</b>	<b>0</b>	<b>1,217,620</b>

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**Building Depreciation**

A Building Depreciation charge is allowable for cost plan purposes. The depreciation charge is applied to all county buildings that were purchased with county funds. The depreciation charge applicable to buildings occupied by more than one department is allocated to those departments based upon occupied square footage.

The allocation for the Social Services building is based on the annual rental rate\* of \$27,501 and is directly allocated to Social Services.

- *On file with the State Controller's Office.*

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**A. Department Costs**

**Dept:1 BUILDING DEPRECIATION**

Description		Amount	General Admin	COURTHOUSE	LIBRARY	ADMIN BUILDING	BV COMM SVCS	SOCIAL SVCS	PUB HEALTH	CDA
<b>Personnel Costs</b>										
Salaries	S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0	0	0	0
<b>Subtotal - Personnel Costs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>										
BUILDING DEPRECIATION	P	25,481	0	3,927	3,011	11,947	717	0	0	330
SOCIAL SVCS BLDG	P	27,501	0	0	0	0	0	27,501	0	0
PUBLIC HEALTH	P	0	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>52,982</b>	<b>0</b>	<b>3,927</b>	<b>3,011</b>	<b>11,947</b>	<b>717</b>	<b>27,501</b>	<b>0</b>	<b>330</b>
<b>Department Cost Total</b>		<b>52,982</b>	<b>0</b>	<b>3,927</b>	<b>3,011</b>	<b>11,947</b>	<b>717</b>	<b>27,501</b>	<b>0</b>	<b>330</b>
<b>Adjustments to Cost</b>										
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>52,982</b>	<b>0</b>	<b>3,927</b>	<b>3,011</b>	<b>11,947</b>	<b>717</b>	<b>27,501</b>	<b>0</b>	<b>330</b>
<b>General Admin Distribution</b>			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$52,982</b>		<b>\$3,927</b>	<b>\$3,011</b>	<b>\$11,947</b>	<b>\$717</b>	<b>\$27,501</b>	<b>\$0</b>	<b>\$330</b>

not allocated

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**A. Department Costs**

**Dept:1 BUILDING DEPRECIATION**

Description	Amount	TURTLE ROCK
<hr/>		
Personnel Costs		
Salaries	0	0
<i>Salary % Split</i>		<i>.00%</i>
Benefits	0	0
Subtotal - Personnel Costs	<hr/> 0	<hr/> 0
Services & Supplies Cost		
BUILDING DEPRECIATION	25,481	5,550
SOCIAL SVCS BLDG	27,501	0
PUBLIC HEALTH	0	0
Subtotal - Services & Supplies	<hr/> 52,982	<hr/> 5,550
<b>Department Cost Total</b>	52,982	5,550
Adjustments to Cost		
Subtotal - Adjustments	<hr/> 0	<hr/> 0
<b>Total Costs After Adjustments</b>	52,982	5,550
General Admin Distribution		0
<b>Grand Total</b>	<hr/> <b>\$52,982</b> <hr/>	<hr/> <b>\$5,550</b> <hr/>

**ALPINE COUNTY, CALIFORNIA**  
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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:1 BUILDING DEPRECIATION**

No Indirect Costs

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**COURTHOUSE Allocations**

**Dept:1 BUILDING DEPRECIATION**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 158 PROBATION DEPT	152	2.29%	\$90	\$0	\$90	\$0	\$90
70 115 COURT SERVICES	3,500	52.76%	2,072	0	2,072	0	2,072
116 ALL OTHER	2,982	44.95%	1,765	0	1,765	0	1,765
<b>Subtotal</b>	<b>6,634</b>	<b>100.00%</b>	<b>3,927</b>	<b>0</b>	<b>3,927</b>	<b>0</b>	<b>3,927</b>
Direct Bills					0		0
<b>Total</b>					<b>\$3,927</b>		<b>\$3,927</b>

Basis Units: SQUARE FOOTAGE  
 Source: AUDITOR



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**LIBRARY Allocations**

**Dept:1 BUILDING DEPRECIATION**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 194 COUNTY LIBRARY	4,200	100.00%	\$3,011	\$0	\$3,011	\$0	\$3,011
<b>Subtotal</b>	4,200	100.00%	3,011	0	3,011	0	3,011
Direct Bills					0		0
<b>Total</b>					<b>\$3,011</b>		<b>\$3,011</b>

Basis Units: DIRECT  
 Source: DIRECT

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**ADMIN BUILDING Allocations**

**Dept:1 BUILDING DEPRECIATION**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101 BOARD & CONSULT	1,560	20.66%	\$2,468	\$0	\$2,468	\$0	\$2,468
5 103 PERSONNEL	200	2.65%	316	0	316	0	316
6 105 AUDITOR-CONTROLLER	590	7.81%	933	0	933	0	933
7 107 CENTRAL SERVICES	420	5.56%	664	0	664	0	664
8 110 TREAS-TAX COLLECTOR	490	6.49%	775	0	775	0	775
12 104 COUNTY CLERK	749	9.92%	1,185	0	1,185	0	1,185
13 113 COUNTY ASSESSOR	1,208	16.00%	1,911	0	1,911	0	1,911
24 149 COUNTY SHERIFF	2,335	30.92%	3,694	0	3,694	0	3,694
<b>Subtotal</b>	<b>7,552</b>	<b>100.00%</b>	<b>11,947</b>	<b>0</b>	<b>11,947</b>	<b>0</b>	<b>11,947</b>
Direct Bills					0		0
<b>Total</b>					<b>\$11,947</b>		<b>\$11,947</b>

Basis Units: SQUARE FOOTAGE  
 Source: COUNTY BLDGS

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**BV COMM SVCS Allocations**

**Dept:1 BUILDING DEPRECIATION**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 (120) HEALTH DEPT	1,863	63.82%	\$457	\$0	\$457	\$0	\$457
51 (121) MENTAL HEALTH	338	11.58%	83	0	83	0	83
52 (122) DRUGS & ALCOHOL	718	24.60%	176	0	176	0	176
<b>Subtotal</b>	<b>2,919</b>	<b>100.00%</b>	<b>717</b>	<b>0</b>	<b>717</b>	<b>0</b>	<b>717</b>
Direct Bills					0		0
<b>Total</b>					<b>\$717</b>		<b>\$717</b>

Basis Units: SQUARE FOOTAGE  
 Source: COUNTY BLDGS

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**SOCIAL SVCS Allocations**

**Dept:1 BUILDING DEPRECIATION**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
41 186 WELFARE	4,183	100.00%	\$27,501	\$0	\$27,501	\$0	\$27,501
<b>Subtotal</b>	4,183	100.00%	27,501	0	27,501	0	27,501
Direct Bills					0		0
<b>Total</b>					<b>\$27,501</b>		<b>\$27,501</b>

Basis Units: SQUARE FOOTAGE  
 Source: RENTAL RATE

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**CDA Allocations**

**Dept:1 BUILDING DEPRECIATION**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
34 167 BUILDING DEPT	690	25.96%	\$86	\$0	\$86	\$0	\$86
37 176 PLANNING DEPT	338	12.72%	42	0	42	0	42
54 (219/220) ROAD DEPT	1,630	61.32%	202	0	202	0	202
<b>Subtotal</b>	<b>2,658</b>	<b>100.00%</b>	<b>330</b>	<b>0</b>	<b>330</b>	<b>0</b>	<b>330</b>
Direct Bills					0		0
<b>Total</b>					<b>\$330</b>		<b>\$330</b>

Basis Units: SQUARE FOOTAGE  
 Source: COUNTY BLDGS

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**TURTLE ROCK Allocations**

**Dept:1 BUILDING DEPRECIATION**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 146 DISTRICT ATTORNEY	750	15.12%	\$839	\$0	\$839	\$0	\$839
47 195/196 CO PARKS	4,210	84.88%	4,710	0	4,710	0	4,710
<b>Subtotal</b>	4,960	100.00%	5,550	0	5,550	0	5,550
Direct Bills					0		0
<b>Total</b>					<b>\$5,550</b>		<b>\$5,550</b>

Basis Units: SQUARE FOOTAGE  
 Source: COUNTY BLDGS

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**Allocation Summary**

**Dept:1 BUILDING DEPRECIATION**

Department	COURTHOU SE	LIBRARY	ADMIN BUILDING	BV COMM SVCS	SOCIAL SVCS	PUB HEALTH	CDA	TURTLE ROCK	Total
3 101 BOARD & CONSULT	\$0	\$0	\$2,468	\$0	\$0	\$0	\$0	\$0	\$2,468
5 103 PERSONNEL	0	0	316	0	0	0	0	0	316
6 105 AUDITOR-CONTROLLER	0	0	933	0	0	0	0	0	933
7 107 CENTRAL SERVICES	0	0	664	0	0	0	0	0	664
8 110 TREAS-TAX COLLECTOR	0	0	775	0	0	0	0	0	775
12 104 COUNTY CLERK	0	0	1,185	0	0	0	0	0	1,185
13 113 COUNTY ASSESSOR	0	0	1,911	0	0	0	0	0	1,911
21 146 DISTRICT ATTORNEY	0	0	0	0	0	0	0	839	839
24 149 COUNTY SHERIFF	0	0	3,694	0	0	0	0	0	3,694
28 158 PROBATION DEPT	90	0	0	0	0	0	0	0	90
34 167 BUILDING DEPT	0	0	0	0	0	0	86	0	86
37 176 PLANNING DEPT	0	0	0	0	0	0	42	0	42
41 186 WELFARE	0	0	0	0	27,501	0	0	0	27,501
46 194 COUNTY LIBRARY	0	3,011	0	0	0	0	0	0	3,011
47 195/196 CO PARKS	0	0	0	0	0	0	0	4,710	4,710
49 (120) HEALTH DEPT	0	0	0	457	0	0	0	0	457
51 (121) MENTAL HEALTH	0	0	0	83	0	0	0	0	83
52 (122) DRUGS & ALCOHOL	0	0	0	176	0	0	0	0	176
54 (219/220) ROAD DEPT	0	0	0	0	0	0	202	0	202
70 115 COURT SERVICES	2,072	0	0	0	0	0	0	0	2,072
116 ALL OTHER	1,765	0	0	0	0	0	0	0	1,765
<b>Total</b>	<b>\$3,927</b>	<b>\$3,011</b>	<b>\$11,947</b>	<b>\$717</b>	<b>\$27,501</b>	<b>\$0</b>	<b>\$330</b>	<b>\$5,550</b>	<b>\$52,982</b>

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**Risk Management**

Risk Management handles both Safety and Wellness Training and the County's Insurance. The costs associated with the Safety and Wellness Training is allocated based on the number of payroll warrants. While the costs associated with Insurance is allocated based on the workers' comp charges per department.



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**A. Department Costs**

**Dept:2 132 RISK MANAGEMENT**

Description		Amount	General Admin	SAFETY & WELLNESS	INSURANCE	Unallocated
<b>Personnel Costs</b>						
Salaries	S1	53,010	0	26,505	26,505	0
<i>Salary % Split</i>			<i>.00%</i>	<i>50.00%</i>	<i>50.00%</i>	<i>.00%</i>
Benefits	S	25,820	0	12,910	12,910	0
<b>Subtotal - Personnel Costs</b>		<b>78,830</b>	<b>0</b>	<b>39,415</b>	<b>39,415</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>						
Services & Supplies	S	33,740	0	16,870	16,870	0
Adjustment fr Trindel	D	(38,914)	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>(5,174)</b>	<b>0</b>	<b>16,870</b>	<b>16,870</b>	<b>0</b>
<b>Department Cost Total</b>		<b>73,656</b>	<b>0</b>	<b>56,285</b>	<b>56,285</b>	<b>0</b>
<b>Adjustments to Cost</b>						
Adjustment fr Trindel	D	38,914	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>38,914</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>112,570</b>	<b>0</b>	<b>56,285</b>	<b>56,285</b>	<b>0</b>
General Admin Distribution			0	0	0	0
<b>Grand Total</b>		<b>\$112,570</b>		<b>\$56,285</b>	<b>\$56,285</b>	<b>\$0</b>
						not allocated

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:2 132 RISK MANAGEMENT**

Department	First Incoming	Second Incoming	SAFETY & WELLNESS	INSURANCE	Unallocated
2 SAFETY & WELLNESS	\$0	\$856	\$428	\$428	\$0
2 INSURANCE	0	41	20	20	0
Subtotal - 132 RISK MANAGEMENT	0	896	448	448	0
4 Budget/Dept Admin	0	9	4	4	0
Subtotal - 102 CAO	0	9	4	4	0
5 PERSONNEL SVCS	0	1,562	781	781	0
Subtotal - 103 PERSONNEL	0	1,562	781	781	0
6 ACCTS PAYABLE	0	375	187	187	0
6 PAYROLL SVCS	0	624	312	312	0
6 ACCOUNTING SVCS	0	815	408	408	0
Subtotal - 105 AUDITOR-CONTROLLE	0	1,814	907	907	0
7 AUDIT/COST PLAN	0	250	125	125	0
Subtotal - 107 CENTRAL SERVICES	0	250	125	125	0
8 WARRANT PROCESS	0	90	45	45	0
Subtotal - 110 TREAS-TAX COLLECTI	0	90	45	45	0
<b>Total Incoming</b>	<b>0</b>	<b>4,621</b>	<b>2,310</b>	<b>2,310</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$117,191</b>	<b>\$58,595</b>	<b>\$58,595</b>	<b>\$0</b>
			50.00%	50.00%	

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**SAFETY & WELLNESS Allocations**

**Dept:2 132 RISK MANAGEMENT**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 132 RISK MANAGEMENT	52	1.52%	\$856	\$0	\$856	\$0	\$856
3 101 BOARD & CONSULT	41	1.20%	675	0	675	28	703
4 102 CAO	48	1.40%	790	0	790	33	823
5 103 PERSONNEL	52	1.52%	856	0	856	36	891
6 105 AUDITOR-CONTROLLER	78	2.28%	1,283	0	1,283	53	1,337
8 110 TREAS-TAX COLLECTOR	54	1.58%	888	0	888	37	925
9 119 BUILDINGS & GROUND	65	1.90%	1,069	0	1,069	45	1,114
12 104 COUNTY CLERK	72	2.10%	1,185	0	1,185	49	1,234
13 113 COUNTY ASSESSOR	98	2.86%	1,612	0	1,612	67	1,680
14 114 RECORDER	52	1.52%	856	0	856	36	891
21 146 DISTRICT ATTORNEY	63	1.84%	1,037	0	1,037	43	1,080
24 149 COUNTY SHERIFF	478	13.97%	7,864	0	7,864	328	8,192
25 154 BV MAINTENANCE	28	0.82%	461	0	461	19	480
27 294 VICTIM WITNESS	73	2.13%	1,201	0	1,201	50	1,251
28 158 PROBATION DEPT	52	1.52%	856	0	856	36	891
31 165 EAST ALPINE FIRE	26	0.76%	428	0	428	18	446
33 168 BV EMS	26	0.76%	428	0	428	18	446
34 167 BUILDING DEPT	53	1.55%	872	0	872	36	908
36 175 CDA	104	3.04%	1,711	0	1,711	71	1,782
37 176 PLANNING DEPT	52	1.52%	856	0	856	36	891
38 179 LOCAL AGENCY FORMATION	12	0.35%	197	0	197	8	206
41 186 WELFARE	217	6.34%	3,570	0	3,570	149	3,719
42 190 ONE STOP PROGRAM	29	0.85%	477	0	477	20	497
43 191 OFFICE OF EDUCATION	26	0.76%	428	0	428	18	446
46 194 COUNTY LIBRARY	107	3.13%	1,760	0	1,760	73	1,834
48 198 MUSEUM	35	1.02%	576	0	576	24	600
49 (120) HEALTH DEPT	162	4.74%	2,665	0	2,665	111	2,776
50 (124) ENVIRONMENTAL HLTH	41	1.20%	675	0	675	28	703
51 (121) MENTAL HEALTH	168	4.91%	2,764	0	2,764	115	2,879
52 (122) DRUGS & ALCOHOL	173	5.06%	2,846	0	2,846	119	2,965
53 (151) TOBACCO	117	3.42%	1,925	0	1,925	80	2,005
54 (219/220) ROAD DEPT	156	4.56%	2,567	0	2,567	107	2,674
58 (273) BT EMERGENCY PREP	103	3.01%	1,695	0	1,695	71	1,765
60 280 PAN FLU EPO	118	3.45%	1,941	0	1,941	81	2,022
68 370 TRANSIT	42	1.23%	691	0	691	29	720
73 341 BV PUBLIC SAFETY	26	0.76%	428	0	428	18	446
79 377 MENTAL HEALTH SVCS ACT	296	8.65%	4,870	0	4,870	203	5,073
91 274 HPP	26	0.76%	428	0	428	18	446

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**SAFETY & WELLNESS Allocations**

**Dept:2 132 RISK MANAGEMENT**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	3,421	100.00%	56,285	0	56,285	2,310	58,595
Direct Bills					0		0
<b>Total</b>					<b>\$56,285</b>		<b>\$58,595</b>

Basis Units: NUMBER OF PAYROLL WARRANTS  
 Source: AUDITOR'S OFFICE

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**INSURANCE Allocations**

**Dept:2 132 RISK MANAGEMENT**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 132 RISK MANAGEMENT	242	0.07%	\$41	\$0	\$41	\$0	\$41
3 101 BOARD & CONSULT	22,067	6.62%	3,728	0	3,728	153	3,881
5 103 PERSONNEL	249	0.07%	42	0	42	2	44
6 105 AUDITOR-CONTROLLER	2,565	0.77%	433	0	433	18	451
8 110 TREAS-TAX COLLECTOR	3,846	1.15%	650	0	650	27	676
9 119 BUILDINGS & GROUND	20,625	6.19%	3,484	0	3,484	143	3,628
12 104 COUNTY CLERK	1,465	0.44%	248	0	248	10	258
13 113 COUNTY ASSESSOR	2,015	0.60%	340	0	340	14	354
14 114 RECORDER	623	0.19%	105	0	105	4	110
19 138 GRAND JURY	8,437	2.53%	1,425	0	1,425	59	1,484
21 146 DISTRICT ATTORNEY	20,068	6.02%	3,390	0	3,390	139	3,530
24 149 COUNTY SHERIFF	128,833	38.67%	21,766	0	21,766	894	22,660
27 294 VICTIM WITNESS	293	0.09%	50	0	50	2	52
28 158 PROBATION DEPT	1,099	0.33%	186	0	186	8	193
31 165 EAST ALPINE FIRE	40,511	12.16%	6,844	0	6,844	281	7,125
33 168 BV EMS	73	0.02%	12	0	12	1	13
34 167 BUILDING DEPT	733	0.22%	124	0	124	5	129
36 175 CDA	2,931	0.88%	495	0	495	20	516
37 176 PLANNING DEPT	4,396	1.32%	743	0	743	31	773
41 186 WELFARE	22,897	6.87%	3,868	0	3,868	159	4,027
42 190 ONE STOP PROGRAM	513	0.15%	87	0	87	4	90
46 194 COUNTY LIBRARY	2,245	0.67%	379	0	379	16	395
48 198 MUSEUM	733	0.22%	124	0	124	5	129
49 (120) HEALTH DEPT	1,986	0.60%	336	0	336	14	349
50 (124) ENVIRONMENTAL HLTH	147	0.04%	25	0	25	1	26
51 (121) MENTAL HEALTH	733	0.22%	124	0	124	5	129
52 (122) DRUGS & ALCOHOL	953	0.29%	161	0	161	7	168
53 (151) TOBACCO	850	0.26%	144	0	144	6	150
54 (219/220) ROAD DEPT	34,460	10.34%	5,822	0	5,822	239	6,061
58 (273) BT EMERGENCY PREP	125	0.04%	21	0	21	1	22
60 280 PAN FLU EPO	147	0.04%	25	0	25	1	26
69 (400'S) SCHOOLS	586	0.18%	99	0	99	4	103
73 341 BV PUBLIC SAFTEY	366	0.11%	62	0	62	3	64
79 377 MENTAL HEALTH SVCS ACT	5,343	1.60%	903	0	903	37	940

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**INSURANCE Allocations**

**Dept:2 132 RISK MANAGEMENT**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	333,155	100.00%	56,285	0	56,285	2,310	58,595
Direct Bills					0		0
<b>Total</b>					<b>\$56,285</b>		<b>\$58,595</b>
Basis Units: WORKERS' COMP CHARGES							
Source: AUDITOR'S OFFICE							

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**Allocation Summary**

**Dept:2 132 RISK MANAGEMENT**

<b>Department</b>	<b>SAFETY &amp; WELLNESS</b>	<b>INSURANCE</b>	<b>Unallocated</b>	<b>Total</b>
2 132 RISK MANAGEMENT	\$856	\$41	\$0	\$896
3 101 BOARD & CONSULT	703	3,881	0	4,584
4 102 CAO	823	0	0	823
5 103 PERSONNEL	891	44	0	935
6 105 AUDITOR-CONTROLLER	1,337	451	0	1,788
8 110 TREAS-TAX COLLECTOR	925	676	0	1,602
9 119 BUILDINGS & GROUND	1,114	3,628	0	4,742
12 104 COUNTY CLERK	1,234	258	0	1,492
13 113 COUNTY ASSESSOR	1,680	354	0	2,034
14 114 RECORDER	891	110	0	1,001
19 138 GRAND JURY	0	1,484	0	1,484
21 146 DISTRICT ATTORNEY	1,080	3,530	0	4,609
24 149 COUNTY SHERIFF	8,192	22,660	0	30,852
25 154 BV MAINTENANCE	480	0	0	480
27 294 VICTIM WITNESS	1,251	52	0	1,303
28 158 PROBATION DEPT	891	193	0	1,085
31 165 EAST ALPINE FIRE	446	7,125	0	7,571
33 168 BV EMS	446	13	0	458
34 167 BUILDING DEPT	908	129	0	1,037
36 175 CDA	1,782	516	0	2,298
37 176 PLANNING DEPT	891	773	0	1,664
38 179 LOCAL AGENCY FORMATION	206	0	0	206
41 186 WELFARE	3,719	4,027	0	7,746
42 190 ONE STOP PROGRAM	497	90	0	587
43 191 OFFICE OF EDUCATION	446	0	0	446
46 194 COUNTY LIBRARY	1,834	395	0	2,229
48 198 MUSEUM	600	129	0	729
49 (120) HEALTH DEPT	2,776	349	0	3,126
50 (124) ENVIRONMENTAL HLTH	703	26	0	729
51 (121) MENTAL HEALTH	2,879	129	0	3,008
52 (122) DRUGS & ALCOHOL	2,965	168	0	3,133
53 (151) TOBACCO	2,005	150	0	2,155
54 (219/220) ROAD DEPT	2,674	6,061	0	8,735
58 (273) BT EMERGENCY PREP	1,765	22	0	1,787
60 280 PAN FLU EPO	2,022	26	0	2,048
68 370 TRANSIT	720	0	0	720
69 (400'S) SCHOOLS	0	103	0	103
73 341 BV PUBLIC SAFETY	446	64	0	510
79 377 MENTAL HEALTH SVCS ACT	5,073	940	0	6,013
91 274 HPP	446	0	0	446

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Allocation Summary

Dept:2 132 RISK MANAGEMENT

Department	SAFETY & WELLNESS	INSURANCE	Unallocated	Total
<b>Total</b>	<u>\$58,595</u>	<u>\$58,595</u>	<u>\$0</u>	<u>\$117,191</u>



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**County Administrative Office**

The allowable costs for budget and administrative services included in the plan are allocated based on the relative budget size for county departments. All governmental related services are not considered allowable.

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**A. Department Costs**

Dept:4 102 CAO

Description		Amount	General Admin	Budget/Dept Admin	Unallowed
<b>Personnel Costs</b>					
Salaries	S1	147,220	0	1,281	145,939
<i>Salary % Split</i>			<i>.00%</i>	<i>.87%</i>	<i>99.13%</i>
Benefits	S	41,560	0	362	41,198
<b>Subtotal - Personnel Costs</b>		<b>188,780</b>	<b>0</b>	<b>1,642</b>	<b>187,138</b>
<b>Services &amp; Supplies Cost</b>					
Services & Supplies	S	8,823	0	77	8,746
<b>Subtotal - Services &amp; Supplies</b>		<b>8,823</b>	<b>0</b>	<b>77</b>	<b>8,746</b>
<b>Department Cost Total</b>		<b>197,603</b>	<b>0</b>	<b>1,719</b>	<b>195,884</b>
<b>Adjustments to Cost</b>					
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>197,603</b>	<b>0</b>	<b>1,719</b>	<b>195,884</b>
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$197,603</b>		<b>\$1,719</b>	<b>\$195,884</b>
					not allocated

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:4 102 CAO

Department	First Incoming	Second Incoming	Budget/Dept Admin	Unallowed
2 SAFETY & WELLNESS	\$790	\$33	\$7	\$815
Subtotal - 132 RISK MANAGEMENT	790	33	7	815
4 Budget/Dept Admin	0	23	0	23
Subtotal - 102 CAO	0	23	0	23
5 PERSONNEL SVCS	0	2,503	22	2,481
Subtotal - 103 PERSONNEL	0	2,503	22	2,481
6 ACCTS PAYABLE	0	289	3	286
6 PAYROLL SVCS	0	576	5	571
6 ACCOUNTING SVCS	0	2,179	19	2,160
Subtotal - 105 AUDITOR-CONTROLLE	0	3,044	26	3,017
7 COMMO	0	514	4	510
7 AUDIT/COST PLAN	0	668	6	662
Subtotal - 107 CENTRAL SERVICES	0	1,182	10	1,172
8 WARRANT PROCESS	0	70	1	69
Subtotal - 110 TREAS-TAX COLLECT	0	70	1	69
<b>Total Incoming</b>	<b>790</b>	<b>6,854</b>	<b>67</b>	<b>7,577</b>
<b>C. Total Allocated</b>		<b>\$205,247</b>	<b>\$1,786</b>	<b>\$203,461</b>
			0.87%	99.13%

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**Budget/Dept Admin Allocations**

**Dept:4 102 CAO**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 132 RISK MANAGEMENT	73,656	0.50%	\$9	\$0	\$9	\$0	\$9
3 101 BOARD & CONSULT	332,316	2.24%	39	0	39	1	40
4 102 CAO	196,826	1.32%	23	0	23	0	23
5 103 PERSONNEL	156,487	1.05%	18	0	18	1	19
6 105 AUDITOR-CONTROLLER	294,252	1.98%	34	0	34	1	35
7 107 CENTRAL SERVICES	231,194	1.56%	27	0	27	1	28
8 110 TREAS-TAX COLLECTOR	164,616	1.11%	19	0	19	1	20
9 119 BUILDINGS & GROUND	439,351	2.96%	51	0	51	2	53
10 128 INSURANCE	1,272	0.01%	0	0	0	0	0
11 109 INFORMATION TECHNOLOGY	141,780	0.95%	16	0	16	1	17
12 104 COUNTY CLERK	299,161	2.01%	35	0	35	1	36
13 113 COUNTY ASSESSOR	332,449	2.24%	39	0	39	1	40
14 114 RECORDER	96,994	0.65%	11	0	11	0	12
15 116 ELECTIONS	19,083	0.13%	2	0	2	0	2
16 126 CHAMBER OF COMMERCE	72,951	0.49%	8	0	8	0	9
17 133 RETIREE BENEFITS	391,296	2.63%	45	0	45	2	47
18 134 SURVEYOR/ENGR	10,509	0.07%	1	0	1	0	1
19 138 GRAND JURY	8,437	0.06%	1	0	1	0	1
20 141 COUNTY COUNSEL	202,434	1.36%	24	0	24	1	24
21 146 DISTRICT ATTORNEY	248,616	1.67%	29	0	29	1	30
22 147 PUBLIC DEFENDER	47,595	0.32%	6	0	6	0	6
24 149 COUNTY SHERIFF	2,791,438	18.79%	324	0	324	11	336
25 154 BV MAINTENANCE	66,225	0.45%	8	0	8	0	8
26 150 JAIL COSTS	91,848	0.62%	11	0	11	0	11
27 294 VICTIM WITNESS	45,862	0.31%	5	0	5	0	6
28 158 PROBATION DEPT	112,732	0.76%	13	0	13	0	14
29 162 BV FIRE DEPT	69,712	0.47%	8	0	8	0	8
30 160/164 EMERGENCY SVCS	76,610	0.52%	9	0	9	0	9
31 165 EAST ALPINE FIRE	234,776	1.58%	27	0	27	1	28
33 168 BV EMS	10,911	0.07%	1	0	1	0	1
34 167 BUILDING DEPT	165,413	1.11%	19	0	19	1	20
35 170 AGRICULTURAL COMMISSION	13,727	0.09%	2	0	2	0	2
36 175 CDA	463,972	3.12%	54	0	54	2	56
37 176 PLANNING DEPT	128,930	0.87%	15	0	15	1	16
38 179 LOCAL AGENCY FORMATION	1,432	0.01%	0	0	0	0	0
39 182 LOCAL HEALTH DEPT	21,864	0.15%	3	0	3	0	3
40 185 SOLID WASTE	9,469	0.06%	1	0	1	0	1
41 186 WELFARE	1,069,539	7.20%	124	0	124	4	129
42 190 ONE STOP PROGRAM	57,816	0.39%	7	0	7	0	7
44 187 SOCIAL SERVICES ASSISTANCI	44,460	0.30%	5	0	5	0	5
46 194 COUNTY LIBRARY	263,234	1.77%	31	0	31	1	32
48 198 MUSEUM	36,020	0.24%	4	0	4	0	4

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**Budget/Dept Admin Allocations**

Dept:4 102 CAO

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 (120) HEALTH DEPT	393,349	2.65%	\$46	\$0	\$46	\$2	\$47
50 (124) ENVIRONMENTAL HLTH	97,671	0.66%	11	0	11	0	12
51 (121) MENTAL HEALTH	197,625	1.33%	23	0	23	1	24
52 (122) DRUGS & ALCOHOL	399,348	2.69%	46	0	46	2	48
53 (151) TOBACCO	101,619	0.68%	12	0	12	0	12
54 (219/220) ROAD DEPT	1,270,941	8.55%	148	0	148	5	153
56 (330) FISH & GAME	55,228	0.37%	6	0	6	0	7
58 (273) BT EMERGENCY PREP	116,934	0.79%	14	0	14	0	14
59 (240) AIRPORT	5,241	0.04%	1	0	1	0	1
60 280 PAN FLU EPO	44,482	0.30%	5	0	5	0	5
63 (295) LAW ENFORCEMENT AB443	(14,185)	-0.10%	(2)	0	(2)	(0)	(2)
66 (340) CSA #1	246,140	1.66%	29	0	29	1	30
67 361 OWP	166,317	1.12%	19	0	19	1	20
68 370 TRANSIT	71,559	0.48%	8	0	8	0	9
70 115 COURT SERVICES	403	0.00%	0	0	0	0	0
73 341 BV PUBLIC SAFTEY	46,202	0.31%	5	0	5	0	6
74 342 BV SW ASSESSMENT	31,275	0.21%	4	0	4	0	4
75 343 BV TRANSFER STATION	34,441	0.23%	4	0	4	0	4
78 376 YOUTH OFFENDER BLOCK	102,160	0.69%	12	0	12	0	12
79 377 MENTAL HEALTH SVCS ACT	1,351,251	9.10%	157	0	157	6	163
81 201 DEBT SERVICE FUND	112,295	0.76%	13	0	13	0	14
89 271 GRANTS CLEARING	32,581	0.22%	4	0	4	0	4
91 274 HPP	98,143	0.66%	11	0	11	0	12
94 311 ASSESSORS SPEC REV	863	0.01%	0	0	0	0	0
95 312 RECORDERS SPEC REV	6,801	0.05%	1	0	1	0	1
97 394 SNC PROP 84 GRANT	53,661	0.36%	6	0	6	0	6
98 395 WOODSTOVE REPLACEMENT	46,918	0.32%	5	0	5	0	6
99 397 TITLE III FIRE SAFETY	12,893	0.09%	1	0	1	0	2
100 399 TOBACCO SETTLEMENT	19,978	0.13%	2	0	2	0	2
101 515 AB233 COURT DISTRIBUTION	102,391	0.69%	12	0	12	0	12
107 524 LOCAL REV FUND 2011 P	41,121	0.28%	5	0	5	0	5
108 525 CC PERF INCENTIVES FU	14,258	0.10%	2	0	2	0	2
109 595 TRANSPORTATION - LTF	50,000	0.34%	6	0	6	0	6
113 152 SHERIFF GRANTS	9,574	0.06%	1	0	1	0	1

**ALPINE COUNTY, CALIFORNIA**  
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**Budget/Dept Admin Allocations**

**Dept:4 102 CAO**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	14,856,743	100.00%	1,726	0	1,726	60	1,786
Direct Bills					0		0
<b>Total</b>					<b>\$1,726</b>		<b>\$1,786</b>

Basis Units: RELATIVE BUDGET SIZE  
 Source: COUNTY BUDGET

**ALPINE COUNTY, CALIFORNIA**  
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**Allocation Summary**

Dept:4 102 CAO

<b>Department</b>	<b>Budget/Dept Admin</b>	<b>Unallowed</b>	<b>Total</b>
2 132 RISK MANAGEMENT	\$9	\$0	\$9
3 101 BOARD & CONSULT	40	0	40
4 102 CAO	23	0	23
5 103 PERSONNEL	19	0	19
6 105 AUDITOR-CONTROLLER	35	0	35
7 107 CENTRAL SERVICES	28	0	28
8 110 TREAS-TAX COLLECTOR	20	0	20
9 119 BUILDINGS & GROUND	53	0	53
10 128 INSURANCE	0	0	0
11 109 INFORMATION TECHNOLOGY	17	0	17
12 104 COUNTY CLERK	36	0	36
13 113 COUNTY ASSESSOR	40	0	40
14 114 RECORDER	12	0	12
15 116 ELECTIONS	2	0	2
16 126 CHAMBER OF COMMERCE	9	0	9
17 133 RETIREE BENEFITS	47	0	47
18 134 SURVEYOR/ENGR	1	0	1
19 138 GRAND JURY	1	0	1
20 141 COUNTY COUNSEL	24	0	24
21 146 DISTRICT ATTORNEY	30	0	30
22 147 PUBLIC DEFENDER	6	0	6
24 149 COUNTY SHERIFF	336	0	336
25 154 BV MAINTENANCE	8	0	8
26 150 JAIL COSTS	11	0	11
27 294 VICTIM WITNESS	6	0	6
28 158 PROBATION DEPT	14	0	14
29 162 BV FIRE DEPT	8	0	8
30 160/164 EMERGENCY SVCS	9	0	9
31 165 EAST ALPINE FIRE	28	0	28
33 168 BV EMS	1	0	1
34 167 BUILDING DEPT	20	0	20
35 170 AGRICULTURAL COMMISSION	2	0	2
36 175 CDA	56	0	56
37 176 PLANNING DEPT	16	0	16
38 179 LOCAL AGENCY FORMATION	0	0	0
39 182 LOCAL HEALTH DEPT	3	0	3
40 185 SOLID WASTE	1	0	1
41 186 WELFARE	129	0	129
42 190 ONE STOP PROGRAM	7	0	7
44 187 SOCIAL SERVICES ASSISTANCI	5	0	5
46 194 COUNTY LIBRARY	32	0	32

**ALPINE COUNTY, CALIFORNIA**  
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**Allocation Summary**

Dept:4 102 CAO

<b>Department</b>	<b>Budget/Dept Admin</b>	<b>Unallowed</b>	<b>Total</b>
48 198 MUSEUM	\$4	\$0	\$4
49 (120) HEALTH DEPT	47	0	47
50 (124) ENVIRONMENTAL HLTH	12	0	12
51 (121) MENTAL HEALTH	24	0	24
52 (122) DRUGS & ALCOHOL	48	0	48
53 (151) TOBACCO	12	0	12
54 (219/220) ROAD DEPT	153	0	153
56 (330) FISH & GAME	7	0	7
58 (273) BT EMERGENCY PREP	14	0	14
59 (240) AIRPORT	1	0	1
60 280 PAN FLU EPO	5	0	5
63 (295) LAW ENFORCEMENT AB443	(2)	0	(2)
66 (340) CSA #1	30	0	30
67 361 OWP	20	0	20
68 370 TRANSIT	9	0	9
70 115 COURT SERVICES	0	0	0
73 341 BV PUBLIC SAFETY	6	0	6
74 342 BV SW ASSESSMENT	4	0	4
75 343 BV TRANSFER STATION	4	0	4
78 376 YOUTH OFFENDER BLOCK	12	0	12
79 377 MENTAL HEALTH SVCS ACT	163	0	163
81 201 DEBT SERVICE FUND	14	0	14
89 271 GRANTS CLEARING	4	0	4
91 274 HPP	12	0	12
94 311 ASSESSORS SPEC REV	0	0	0
95 312 RECORDERS SPEC REV	1	0	1
97 394 SNC PROP 84 GRANT	6	0	6
98 395 WOODSTOVE REPLACEMENT	6	0	6
99 397 TITLE III FIRE SAFETY	2	0	2
100 399 TOBACCO SETTLEMENT	2	0	2
101 515 AB233 COURT DISTRIBUTION	12	0	12
107 524 LOCAL REV FUND 2011 P	5	0	5
108 525 CC PERF INCENTIVES FU	2	0	2
109 595 TRANSPORTATION - LTF	6	0	6
113 152 SHERIFF GRANTS	1	0	1
<b>Total</b>	<b>\$1,786</b>	<b>\$0</b>	<b>\$1,786</b>



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**Personnel**

The Personnel Department provides departmental assistance to all county departments.

One function was created to allocate the costs of this department: Personnel Services. The Personnel function is allocated based on the number of budgeted positions.

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**A. Department Costs**

Dept:5 103 PERSONNEL

Description		Amount	General Admin	PERSONNE L SVCS
<b>Personnel Costs</b>				
Salaries	S1	53,010	0	53,010
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	25,990	0	25,990
Subtotal - Personnel Costs		79,000	0	79,000
<b>Services &amp; Supplies Cost</b>				
SERVICES & SUPPLIES	S	77,487	0	77,487
Subtotal - Services & Supplies		77,487	0	77,487
<b>Department Cost Total</b>		156,487	0	156,487
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		156,487	0	156,487
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$156,487</b>		<b>\$156,487</b>

**ALPINE COUNTY, CALIFORNIA**  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:5 103 PERSONNEL

Department	First Incoming	Second Incoming	PERSONNEL SVCS
1 ADMIN BUILDING	\$316	\$0	\$316
Subtotal - BUILDING DEPRECIATION	316	0	316
2 SAFETY & WELLNESS	856	36	891
2 INSURANCE	42	2	44
Subtotal - 132 RISK MANAGEMENT	898	37	935
4 Budget/Dept Admin	18	1	19
Subtotal - 102 CAO	18	1	19
5 PERSONNEL SVCS	0	1,581	1,581
Subtotal - 103 PERSONNEL	0	1,581	1,581
6 ACCTS PAYABLE	0	621	621
6 PAYROLL SVCS	0	624	624
6 ACCOUNTING SVCS	0	1,732	1,732
Subtotal - 105 AUDITOR-CONTROLLE	0	2,977	2,977
7 COMMO	0	1,029	1,029
7 POSTAGE/COPIES	0	(213)	(213)
7 AUDIT/COST PLAN	0	531	531
Subtotal - 107 CENTRAL SERVICES	0	1,347	1,347
8 WARRANT PROCESS	0	149	149
Subtotal - 110 TREAS-TAX COLLECTI	0	149	149
9 ADMIN BLDG	0	4,446	4,446
9 JANITORIAL SVCS	0	322	322
9 B&G SERVICES	0	0	0
Subtotal - 119 BUILDINGS & GROUN	0	4,768	4,768
<b>Total Incoming</b>	<b>1,232</b>	<b>10,860</b>	<b>12,092</b>
<b>C. Total Allocated</b>		<b>\$168,579</b>	<b>\$168,579</b>
		100.00%	

**ALPINE COUNTY, CALIFORNIA**  
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**PERSONNEL SVCS Allocations**

Dept:5 103 PERSONNEL

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 132 RISK MANAGEMENT	0.83	0.99%	\$1,562	\$0	\$1,562	\$0	\$1,562
3 101 BOARD & CONSULT	5.00	5.97%	9,410	0	9,410	672	10,082
4 102 CAO	1.33	1.59%	2,503	0	2,503	0	2,503
5 103 PERSONNEL	0.84	1.00%	1,581	0	1,581	0	1,581
6 105 AUDITOR-CONTROLLER	3.00	3.58%	5,646	0	5,646	403	6,049
8 110 TREAS-TAX COLLECTOR	2.00	2.39%	3,764	0	3,764	269	4,033
9 119 BUILDINGS & GROUND	2.00	2.39%	3,764	0	3,764	269	4,033
12 104 COUNTY CLERK	3.00	3.58%	5,646	0	5,646	403	6,049
13 113 COUNTY ASSESSOR	3.15	3.76%	5,929	0	5,929	423	6,352
14 114 RECORDER	0.85	1.01%	1,600	0	1,600	114	1,714
21 146 DISTRICT ATTORNEY	1.90	2.27%	3,576	0	3,576	255	3,831
24 149 COUNTY SHERIFF	17.25	20.58%	32,466	0	32,466	2,318	34,784
27 294 VICTIM WITNESS	0.50	0.60%	941	0	941	67	1,008
28 158 PROBATION DEPT	1.48	1.77%	2,785	0	2,785	199	2,984
31 165 EAST ALPINE FIRE	0.48	0.57%	903	0	903	65	968
34 167 BUILDING DEPT	1.00	1.19%	1,882	0	1,882	134	2,016
36 175 CDA	4.00	4.77%	7,528	0	7,528	538	8,066
37 176 PLANNING DEPT	1.00	1.19%	1,882	0	1,882	134	2,016
41 186 WELFARE	7.11	8.48%	13,382	0	13,382	956	14,337
42 190 ONE STOP PROGRAM	0.70	0.84%	1,317	0	1,317	94	1,412
46 194 COUNTY LIBRARY	2.58	3.08%	4,856	0	4,856	347	5,203
48 198 MUSEUM	0.71	0.85%	1,336	0	1,336	95	1,432
49 (120) HEALTH DEPT	2.74	3.27%	5,157	0	5,157	368	5,525
50 (124) ENVIRONMENTAL HLTH	0.20	0.24%	376	0	376	27	403
51 (121) MENTAL HEALTH	0.93	1.11%	1,750	0	1,750	125	1,875
52 (122) DRUGS & ALCOHOL	2.26	2.70%	4,254	0	4,254	304	4,557
53 (151) TOBACCO	1.16	1.38%	2,183	0	2,183	156	2,339
54 (219/220) ROAD DEPT	5.00	5.97%	9,410	0	9,410	672	10,082
58 (273) BT EMERGENCY PREP	0.77	0.92%	1,449	0	1,449	103	1,553
60 280 PAN FLU EPO	0.40	0.48%	753	0	753	54	807
68 370 TRANSIT	0.80	0.95%	1,506	0	1,506	108	1,613
73 341 BV PUBLIC SAFTEY	0.42	0.50%	790	0	790	56	847
79 377 MENTAL HEALTH SVCS ACT	8.21	9.80%	15,452	0	15,452	1,103	16,555
91 274 HPP	0.20	0.24%	376	0	376	27	403

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**PERSONNEL SVCS Allocations**

**Dept:5 103 PERSONNEL**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	83.80	100.00%	157,719	0	157,719	10,860	168,579
Direct Bills					0		0
<b>Total</b>					<b>\$157,719</b>		<b>\$168,579</b>

Basis Units: NUMBER OF FTE  
 Source: POSITION ALLOCATION LIST

**ALPINE COUNTY, CALIFORNIA**  
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**Allocation Summary**

Dept:5 103 PERSONNEL

<b>Department</b>	<b>PERSONNE L SVCS</b>	<b>Total</b>
2 132 RISK MANAGEMENT	\$1,562	\$1,562
3 101 BOARD & CONSULT	10,082	10,082
4 102 CAO	2,503	2,503
5 103 PERSONNEL	1,581	1,581
6 105 AUDITOR-CONTROLLER	6,049	6,049
8 110 TREAS-TAX COLLECTOR	4,033	4,033
9 119 BUILDINGS & GROUND	4,033	4,033
12 104 COUNTY CLERK	6,049	6,049
13 113 COUNTY ASSESSOR	6,352	6,352
14 114 RECORDER	1,714	1,714
21 146 DISTRICT ATTORNEY	3,831	3,831
24 149 COUNTY SHERIFF	34,784	34,784
27 294 VICTIM WITNESS	1,008	1,008
28 158 PROBATION DEPT	2,984	2,984
31 165 EAST ALPINE FIRE	968	968
34 167 BUILDING DEPT	2,016	2,016
36 175 CDA	8,066	8,066
37 176 PLANNING DEPT	2,016	2,016
41 186 WELFARE	14,337	14,337
42 190 ONE STOP PROGRAM	1,412	1,412
46 194 COUNTY LIBRARY	5,203	5,203
48 198 MUSEUM	1,432	1,432
49 (120) HEALTH DEPT	5,525	5,525
50 (124) ENVIRONMENTAL HLTH	403	403
51 (121) MENTAL HEALTH	1,875	1,875
52 (122) DRUGS & ALCOHOL	4,557	4,557
53 (151) TOBACCO	2,339	2,339
54 (219/220) ROAD DEPT	10,082	10,082
58 (273) BT EMERGENCY PREP	1,553	1,553
60 280 PAN FLU EPO	807	807
68 370 TRANSIT	1,613	1,613
73 341 BV PUBLIC SAFTEY	847	847
79 377 MENTAL HEALTH SVCS ACT	16,555	16,555
91 274 HPP	403	403
<b>Total</b>	<b>\$168,579</b>	<b>\$168,579</b>

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**Auditor-Controller**

The Auditor-Controller provides accounts payable, payroll, and departmental accounting/budgeting services to county departments. These costs are allowable and are allocated in the cost plan.

Based on time records the salaries are broken down into three functions; those three functions are as follows:

- Accounts Payable - number of non-payroll warrants
- Payroll Services - number of payroll warrants
- Accounting Services/Cost Plan - Relative budget size per dept/fund
- Unallowed - This function is not allocated

**ALPINE COUNTY, CALIFORNIA**  
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**A. Department Costs**

Dept:6 105 AUDITOR-CONTROLLER

Description		Amount	General Admin	ACCTS PAYABLE	PAYROLL SVCS	ACCOUNTIN G SVCS	UNALLOWE D
<b>Personnel Costs</b>							
Salaries	S1	186,574	27,688	50,188	21,605	86,570	522
<i>Salary % Split</i>			<i>14.84%</i>	<i>26.90%</i>	<i>11.58%</i>	<i>46.40%</i>	<i>.28%</i>
Benefits	S	101,570	15,073	27,322	11,762	47,128	284
<b>Subtotal - Personnel Costs</b>		<b>288,144</b>	<b>42,761</b>	<b>77,511</b>	<b>33,367</b>	<b>133,699</b>	<b>807</b>
<b>Services &amp; Supplies Cost</b>							
SERVICES & SUPPLIES	S	6,108	906	1,643	707	2,834	17
Misc Revenue	P	(750)	(750)	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>5,358</b>	<b>156</b>	<b>1,643</b>	<b>707</b>	<b>2,834</b>	<b>17</b>
<b>Department Cost Total</b>		<b>293,502</b>	<b>42,917</b>	<b>79,154</b>	<b>34,074</b>	<b>136,533</b>	<b>824</b>
<b>Adjustments to Cost</b>							
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>293,502</b>	<b>42,917</b>	<b>79,154</b>	<b>34,074</b>	<b>136,533</b>	<b>824</b>
General Admin Distribution			(42,917)	13,556	5,836	23,384	141
<b>Grand Total</b>		<b>\$293,502</b>		<b>\$92,710</b>	<b>\$39,910</b>	<b>\$159,917</b>	<b>\$965</b>
							not allocated



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**B. Incoming Costs - (Default Spread Salary%)**

Dept:6 105 AUDITOR-CONTROLLER

Department	First Incoming	Second Incoming	ACCTS PAYABLE	PAYROLL SVCS	ACCOUNTIN G SVCS	UNALLOWE D
1 ADMIN BUILDING	\$933	\$0	\$295	\$127	\$509	\$3
Subtotal - BUILDING DEPRECIATION	933	0	295	127	509	3
2 SAFETY & WELLNESS	1,283	53	422	182	728	4
2 INSURANCE	433	18	143	61	246	1
Subtotal - 132 RISK MANAGEMENT	1,717	71	565	243	974	6
4 Budget/Dept Admin	34	1	11	5	19	0
Subtotal - 102 CAO	34	1	11	5	19	0
5 PERSONNEL SVCS	5,646	403	1,911	823	3,296	20
Subtotal - 103 PERSONNEL	5,646	403	1,911	823	3,296	20
6 ACCTS PAYABLE	0	268	85	36	146	1
6 PAYROLL SVCS	0	936	296	127	510	3
6 ACCOUNTING SVCS	0	3,257	1,029	443	1,775	11
Subtotal - 105 AUDITOR-CONTROLLE	0	4,461	1,409	607	2,430	15
7 COMMO	0	1,543	487	210	841	5
7 AUDIT/COST PLAN	0	998	315	136	544	3
7 EDP	0	34,466	10,887	4,687	18,779	113
Subtotal - 107 CENTRAL SERVICES	0	37,007	11,690	5,032	20,164	122
8 WARRANT PROCESS	0	64	20	9	35	0
Subtotal - 110 TREAS-TAX COLLECTI	0	64	20	9	35	0
9 ADMIN BLDG	0	13,114	4,142	1,783	7,145	43
9 JANITORIAL SVCS	0	951	300	129	518	3
9 B&G SERVICES	0	0	0	0	0	0
Subtotal - 119 BUILDINGS & GROUN	0	14,065	4,443	1,913	7,663	46
<b>Total Incoming</b>	<b>8,330</b>	<b>56,073</b>	<b>20,343</b>	<b>8,758</b>	<b>35,091</b>	<b>212</b>
<b>C. Total Allocated</b>		<b>\$357,905</b>	<b>\$113,054</b>	<b>\$48,668</b>	<b>\$195,007</b>	<b>\$1,177</b>
			31.59%	13.60%	54.49%	0.33%

**ALPINE COUNTY, CALIFORNIA**  
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ACCTS PAYABLE Allocations

Dept:6 105 AUDITOR-CONTROLLER

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 132 RISK MANAGEMENT	35	0.39%	\$375	\$0	\$375	\$0	\$375
3 101 BOARD & CONSULT	68	0.76%	728	0	728	137	865
4 102 CAO	27	0.30%	289	0	289	0	289
5 103 PERSONNEL	58	0.65%	621	0	621	0	621
6 105 AUDITOR-CONTROLLER	25	0.28%	268	0	268	0	268
7 107 CENTRAL SERVICES	164	1.84%	1,755	0	1,755	331	2,087
8 110 TREAS-TAX COLLECTOR	33	0.37%	353	0	353	67	420
9 119 BUILDINGS & GROUND	371	4.16%	3,970	0	3,970	750	4,720
10 128 INSURANCE	2	0.02%	21	0	21	4	25
11 109 INFORMATION TECHNOLOGY	24	0.27%	257	0	257	49	305
12 104 COUNTY CLERK	81	0.91%	867	0	867	164	1,031
13 113 COUNTY ASSESSOR	52	0.58%	556	0	556	105	662
14 114 RECORDER	48	0.54%	514	0	514	97	611
15 116 ELECTIONS	38	0.43%	407	0	407	77	483
16 126 CHAMBER OF COMMERCE	3	0.03%	32	0	32	6	38
17 133 RETIREE BENEFITS	112	1.26%	1,199	0	1,199	226	1,425
18 134 SURVEYOR/ENGR	8	0.09%	86	0	86	16	102
19 138 GRAND JURY	2	0.02%	21	0	21	4	25
20 141 COUNTY COUNSEL	35	0.39%	375	0	375	71	445
21 146 DISTRICT ATTORNEY	142	1.59%	1,520	0	1,520	287	1,807
22 147 PUBLIC DEFENDER	17	0.19%	182	0	182	34	216
24 149 COUNTY SHERIFF	394	4.42%	4,216	0	4,216	796	5,013
27 294 VICTIM WITNESS	88	0.99%	942	0	942	178	1,120
28 158 PROBATION DEPT	80	0.90%	856	0	856	162	1,018
29 162 BV FIRE DEPT	54	0.61%	578	0	578	109	687
30 160/164 EMERGENCY SVCS	10	0.11%	107	0	107	20	127
31 165 EAST ALPINE FIRE	184	2.07%	1,969	0	1,969	372	2,341
33 168 BV EMS	8	0.09%	86	0	86	16	102
34 167 BUILDING DEPT	67	0.75%	717	0	717	135	852
35 170 AGRICULTURAL COMMISSION	1	0.01%	11	0	11	2	13
36 175 CDA	156	1.75%	1,669	0	1,669	315	1,985
37 176 PLANNING DEPT	21	0.24%	225	0	225	42	267
38 179 LOCAL AGENCY FORMATION	7	0.08%	75	0	75	14	89
40 185 SOLID WASTE	27	0.30%	289	0	289	55	344
41 186 WELFARE	429	4.82%	4,591	0	4,591	867	5,458
42 190 ONE STOP PROGRAM	180	2.02%	1,926	0	1,926	364	2,290
43 191 OFFICE OF EDUCATION	1	0.01%	11	0	11	2	13
44 187 SOCIAL SERVICES ASSISTANCI	30	0.34%	321	0	321	61	382
46 194 COUNTY LIBRARY	153	1.72%	1,637	0	1,637	309	1,947
48 198 MUSEUM	29	0.33%	310	0	310	59	369
49 (120) HEALTH DEPT	282	3.17%	3,018	0	3,018	570	3,588
50 (124) ENVIRONMENTAL HLTH	198	2.22%	2,119	0	2,119	400	2,519

**ALPINE COUNTY, CALIFORNIA**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2017-18**

FY 2015-2016  
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ACCTS PAYABLE Allocations

Dept:6 105 AUDITOR-CONTROLLER

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 (121) MENTAL HEALTH	453	5.08%	\$4,848	\$0	\$4,848	\$916	\$5,763
52 (122) DRUGS & ALCOHOL	444	4.98%	4,752	0	4,752	897	5,649
53 (151) TOBACCO	202	2.27%	2,162	0	2,162	408	2,570
54 (219/220) ROAD DEPT	464	5.21%	4,966	0	4,966	938	5,903
55 214 PARKING/RECORDS MGMT	1	0.01%	11	0	11	2	13
56 (330) FISH & GAME	14	0.16%	150	0	150	28	178
58 (273) BT EMERGENCY PREP	205	2.30%	2,194	0	2,194	414	2,608
59 (240) AIRPORT	11	0.12%	118	0	118	22	140
60 280 PAN FLU EPO	164	1.84%	1,755	0	1,755	331	2,087
63 (295) LAW ENFORCEMENT AB443	1	0.01%	11	0	11	2	13
65 221 CO ROAD IMPROVEMENT	48	0.54%	514	0	514	97	611
66 (340) CSA #1	47	0.53%	503	0	503	95	598
67 361 OWP	42	0.47%	449	0	449	85	534
68 370 TRANSIT	44	0.49%	471	0	471	89	560
69 (400'S) SCHOOLS	1,700	19.08%	18,193	0	18,193	3,436	21,629
70 115 COURT SERVICES	1	0.01%	11	0	11	2	13
73 341 BV PUBLIC SAFETY	5	0.06%	54	0	54	10	64
74 342 BV SW ASSESSMENT	1	0.01%	11	0	11	2	13
75 343 BV TRANSFER STATION	13	0.15%	139	0	139	26	165
76 (500) OTHER TRUST & AGENCY	289	3.24%	3,093	0	3,093	584	3,677
78 376 YOUTH OFFENDER BLOCK	22	0.25%	235	0	235	44	280
79 377 MENTAL HEALTH SVCS ACT	653	7.33%	6,988	0	6,988	1,320	8,308
80 260 CAPITAL OUTLAY	29	0.33%	310	0	310	59	369
81 201 DEBT SERVICE FUND	2	0.02%	21	0	21	4	25
85 268 MHSA-CAP FACILITY	5	0.06%	54	0	54	10	64
89 271 GRANTS CLEARING	11	0.12%	118	0	118	22	140
91 274 HPP	167	1.87%	1,787	0	1,787	338	2,125
94 311 ASSESSORS SPEC REV	1	0.01%	11	0	11	2	13
95 312 RECORDERS SPEC REV	4	0.04%	43	0	43	8	51
97 394 SNC PROP 84 GRANT	5	0.06%	54	0	54	10	64
98 395 WOODSTOVE REPLACEMENT	23	0.26%	246	0	246	46	293
99 397 TITLE III FIRE SAFETY	7	0.08%	75	0	75	14	89
100 399 TOBACCO SETTLEMENT	11	0.12%	118	0	118	22	140
101 515 AB233 COURT DISTRIBUTION	14	0.16%	150	0	150	28	178
107 524 LOCAL REV FUND 2011 P	7	0.08%	75	0	75	14	89
108 525 CC PERF INCENTIVES FU	9	0.10%	96	0	96	18	115
114 156 INTEROP COMMO CAP MAINT	13	0.15%	139	0	139	26	165
115 213 VEHICLE REPLACEMENT	14	0.16%	150	0	150	28	178
116 ALL OTHER	19	0.21%	203	0	203	38	242

**ALPINE COUNTY, CALIFORNIA**  
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FY 2015-2016  
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ACCTS PAYABLE Allocations

Dept:6 105 AUDITOR-CONTROLLER

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	8,909	100.00%	95,342	0	95,342	17,712	113,054
Direct Bills					0		0
<b>Total</b>					<b>\$95,342</b>		<b>\$113,054</b>

Basis Units: NUMBER OF WARRANTS PROCESSED  
 Source: AUDITOR'S OFFICE

**ALPINE COUNTY, CALIFORNIA**  
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FY 2015-2016  
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**PAYROLL SVCS Allocations**

Dept:6 105 AUDITOR-CONTROLLER

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 132 RISK MANAGEMENT	52	1.52%	\$624	\$0	\$624	\$0	\$624
3 101 BOARD & CONSULT	41	1.20%	492	0	492	98	590
4 102 CAO	48	1.40%	576	0	576	0	576
5 103 PERSONNEL	52	1.52%	624	0	624	0	624
6 105 AUDITOR-CONTROLLER	78	2.28%	936	0	936	0	936
8 110 TREAS-TAX COLLECTOR	54	1.58%	648	0	648	129	777
9 119 BUILDINGS & GROUND	65	1.90%	780	0	780	155	935
12 104 COUNTY CLERK	72	2.10%	864	0	864	172	1,036
13 113 COUNTY ASSESSOR	98	2.86%	1,176	0	1,176	234	1,410
14 114 RECORDER	52	1.52%	624	0	624	124	748
21 146 DISTRICT ATTORNEY	63	1.84%	756	0	756	151	906
24 149 COUNTY SHERIFF	478	13.97%	5,735	0	5,735	1,142	6,877
25 154 BV MAINTENANCE	28	0.82%	336	0	336	67	403
27 294 VICTIM WITNESS	73	2.13%	876	0	876	174	1,050
28 158 PROBATION DEPT	52	1.52%	624	0	624	124	748
31 165 EAST ALPINE FIRE	26	0.76%	312	0	312	62	374
33 168 BV EMS	26	0.76%	312	0	312	62	374
34 167 BUILDING DEPT	53	1.55%	636	0	636	127	763
36 175 CDA	104	3.04%	1,248	0	1,248	249	1,496
37 176 PLANNING DEPT	52	1.52%	624	0	624	124	748
38 179 LOCAL AGENCY FORMATION	12	0.35%	144	0	144	29	173
41 186 WELFARE	217	6.34%	2,603	0	2,603	519	3,122
42 190 ONE STOP PROGRAM	29	0.85%	348	0	348	69	417
43 191 OFFICE OF EDUCATION	26	0.76%	312	0	312	62	374
46 194 COUNTY LIBRARY	107	3.13%	1,284	0	1,284	256	1,539
48 198 MUSEUM	35	1.02%	420	0	420	84	504
49 (120) HEALTH DEPT	162	4.74%	1,944	0	1,944	387	2,331
50 (124) ENVIRONMENTAL HLTH	41	1.20%	492	0	492	98	590
51 (121) MENTAL HEALTH	168	4.91%	2,016	0	2,016	401	2,417
52 (122) DRUGS & ALCOHOL	173	5.06%	2,076	0	2,076	413	2,489
53 (151) TOBACCO	117	3.42%	1,404	0	1,404	280	1,683
54 (219/220) ROAD DEPT	156	4.56%	1,872	0	1,872	373	2,244
58 (273) BT EMERGENCY PREP	103	3.01%	1,236	0	1,236	246	1,482
60 280 PAN FLU EPO	118	3.45%	1,416	0	1,416	282	1,698
68 370 TRANSIT	42	1.23%	504	0	504	100	604
73 341 BV PUBLIC SAFTEY	26	0.76%	312	0	312	62	374
79 377 MENTAL HEALTH SVCS ACT	296	8.65%	3,551	0	3,551	707	4,258
91 274 HPP	26	0.76%	312	0	312	62	374

**ALPINE COUNTY, CALIFORNIA**  
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**PAYROLL SVCS Allocations**

Dept:6 105 AUDITOR-CONTROLLER

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	3,421	100.00%	41,043	0	41,043	7,625	48,668
Direct Bills					0		0
<b>Total</b>					<b>\$41,043</b>		<b>\$48,668</b>

Basis Units: NUMBER OF PAYROLL WARRANTS  
 Source: AUDITOR'S OFFICE

**ALPINE COUNTY, CALIFORNIA**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2017-18**

FY 2015-2016  
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ACCOUNTING SVCS Allocations

Dept:6 105 AUDITOR-CONTROLLER

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 132 RISK MANAGEMENT	73,656	0.50%	\$815	\$0	\$815	\$0	\$815
3 101 BOARD & CONSULT	332,316	2.24%	3,679	0	3,679	718	4,397
4 102 CAO	196,826	1.32%	2,179	0	2,179	0	2,179
5 103 PERSONNEL	156,487	1.05%	1,732	0	1,732	0	1,732
6 105 AUDITOR-CONTROLLER	294,252	1.98%	3,257	0	3,257	0	3,257
7 107 CENTRAL SERVICES	231,194	1.56%	2,559	0	2,559	500	3,059
8 110 TREAS-TAX COLLECTOR	164,616	1.11%	1,822	0	1,822	356	2,178
9 119 BUILDINGS & GROUND	439,351	2.96%	4,863	0	4,863	950	5,813
10 128 INSURANCE	1,272	0.01%	14	0	14	3	17
11 109 INFORMATION TECHNOLOGY	141,780	0.95%	1,569	0	1,569	306	1,876
12 104 COUNTY CLERK	299,161	2.01%	3,312	0	3,312	647	3,958
13 113 COUNTY ASSESSOR	332,449	2.24%	3,680	0	3,680	719	4,399
14 114 RECORDER	96,994	0.65%	1,074	0	1,074	210	1,283
15 116 ELECTIONS	19,083	0.13%	211	0	211	41	252
16 126 CHAMBER OF COMMERCE	72,951	0.49%	808	0	808	158	965
17 133 RETIREE BENEFITS	391,296	2.63%	4,331	0	4,331	846	5,177
18 134 SURVEYOR/ENGR	10,509	0.07%	116	0	116	23	139
19 138 GRAND JURY	8,437	0.06%	93	0	93	18	112
20 141 COUNTY COUNSEL	202,434	1.36%	2,241	0	2,241	438	2,678
21 146 DISTRICT ATTORNEY	248,616	1.67%	2,752	0	2,752	537	3,289
22 147 PUBLIC DEFENDER	47,595	0.32%	527	0	527	103	630
24 149 COUNTY SHERIFF	2,791,438	18.79%	30,900	0	30,900	6,033	36,933
25 154 BV MAINTENANCE	66,225	0.45%	733	0	733	143	876
26 150 JAIL COSTS	91,848	0.62%	1,017	0	1,017	199	1,215
27 294 VICTIM WITNESS	45,862	0.31%	508	0	508	99	607
28 158 PROBATION DEPT	112,732	0.76%	1,248	0	1,248	244	1,492
29 162 BV FIRE DEPT	69,712	0.47%	772	0	772	151	922
30 160/164 EMERGENCY SVCS	76,610	0.52%	848	0	848	166	1,014
31 165 EAST ALPINE FIRE	234,776	1.58%	2,599	0	2,599	507	3,106
33 168 BV EMS	10,911	0.07%	121	0	121	24	144
34 167 BUILDING DEPT	165,413	1.11%	1,831	0	1,831	358	2,189
35 170 AGRICULTURAL COMMISSION	13,727	0.09%	152	0	152	30	182
36 175 CDA	463,972	3.12%	5,136	0	5,136	1,003	6,139
37 176 PLANNING DEPT	128,930	0.87%	1,427	0	1,427	279	1,706
38 179 LOCAL AGENCY FORMATION	1,432	0.01%	16	0	16	3	19
39 182 LOCAL HEALTH DEPT	21,864	0.15%	242	0	242	47	289
40 185 SOLID WASTE	9,469	0.06%	105	0	105	20	125
41 186 WELFARE	1,069,539	7.20%	11,839	0	11,839	2,312	14,151
42 190 ONE STOP PROGRAM	57,816	0.39%	640	0	640	125	765
44 187 SOCIAL SERVICES ASSISTANCI	44,460	0.30%	492	0	492	96	588
46 194 COUNTY LIBRARY	263,234	1.77%	2,914	0	2,914	569	3,483
48 198 MUSEUM	36,020	0.24%	399	0	399	78	477

**ALPINE COUNTY, CALIFORNIA**  
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FY 2015-2016  
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**ACCOUNTING SVCS Allocations**

Dept:6 105 AUDITOR-CONTROLLER

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 (120) HEALTH DEPT	393,349	2.65%	\$4,354	\$0	\$4,354	\$850	\$5,204
50 (124) ENVIRONMENTAL HLTH	97,671	0.66%	1,081	0	1,081	211	1,292
51 (121) MENTAL HEALTH	197,625	1.33%	2,188	0	2,188	427	2,615
52 (122) DRUGS & ALCOHOL	399,348	2.69%	4,421	0	4,421	863	5,284
53 (151) TOBACCO	101,619	0.68%	1,125	0	1,125	220	1,344
54 (219/220) ROAD DEPT	1,270,941	8.55%	14,069	0	14,069	2,747	16,816
56 (330) FISH & GAME	55,228	0.37%	611	0	611	119	731
58 (273) BT EMERGENCY PREP	116,934	0.79%	1,294	0	1,294	253	1,547
59 (240) AIRPORT	5,241	0.04%	58	0	58	11	69
60 280 PAN FLU EPO	44,482	0.30%	492	0	492	96	589
63 (295) LAW ENFORCEMENT AB443	(14,185)	-0.10%	(157)	0	(157)	(31)	(188)
66 (340) CSA #1	246,140	1.66%	2,725	0	2,725	532	3,257
67 361 OWP	166,317	1.12%	1,841	0	1,841	359	2,200
68 370 TRANSIT	71,559	0.48%	792	0	792	155	947
70 115 COURT SERVICES	403	0.00%	4	0	4	1	5
73 341 BV PUBLIC SAFETY	46,202	0.31%	511	0	511	100	611
74 342 BV SW ASSESSMENT	31,275	0.21%	346	0	346	68	414
75 343 BV TRANSFER STATION	34,441	0.23%	381	0	381	74	456
78 376 YOUTH OFFENDER BLOCK	102,160	0.69%	1,131	0	1,131	221	1,352
79 377 MENTAL HEALTH SVCS ACT	1,351,251	9.10%	14,958	0	14,958	2,921	17,878
81 201 DEBT SERVICE FUND	112,295	0.76%	1,243	0	1,243	243	1,486
89 271 GRANTS CLEARING	32,581	0.22%	361	0	361	70	431
91 274 HPP	98,143	0.66%	1,086	0	1,086	212	1,299
94 311 ASSESSORS SPEC REV	863	0.01%	10	0	10	2	11
95 312 RECORDERS SPEC REV	6,801	0.05%	75	0	75	15	90
97 394 SNC PROP 84 GRANT	53,661	0.36%	594	0	594	116	710
98 395 WOODSTOVE REPLACEMENT	46,918	0.32%	519	0	519	101	621
99 397 TITLE III FIRE SAFETY	12,893	0.09%	143	0	143	28	171
100 399 TOBACCO SETTLEMENT	19,978	0.13%	221	0	221	43	264
101 515 AB233 COURT DISTRIBUTION	102,391	0.69%	1,133	0	1,133	221	1,355
107 524 LOCAL REV FUND 2011 P	41,121	0.28%	455	0	455	89	544
108 525 CC PERF INCENTIVES FU	14,258	0.10%	158	0	158	31	189
109 595 TRANSPORTATION - LTF	50,000	0.34%	553	0	553	108	662
113 152 SHERIFF GRANTS	9,574	0.06%	106	0	106	21	127



**ALPINE COUNTY, CALIFORNIA**  
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ACCOUNTING SVCS Allocations

Dept:6 105 AUDITOR-CONTROLLER

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	14,856,743	100.00%	164,455	0	164,455	30,552	195,007
Direct Bills					0		0
<b>Total</b>					<b>\$164,455</b>		<b>\$195,007</b>

Basis Units: RELATIVE BUDGET SIZE  
 Source: COUNTY BUDGET

**ALPINE COUNTY, CALIFORNIA**  
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**Allocation Summary**

Dept:6 105 AUDITOR-CONTROLLER

Department	ACCTS PAYABLE	PAYROLL SVCS	ACCOUNTIN G SVCS	UNALLOWE D	Total
2 132 RISK MANAGEMENT	\$375	\$624	\$815	\$0	\$1,814
3 101 BOARD & CONSULT	865	590	4,397	0	5,852
4 102 CAO	289	576	2,179	0	3,044
5 103 PERSONNEL	621	624	1,732	0	2,977
6 105 AUDITOR-CONTROLLER	268	936	3,257	0	4,461
7 107 CENTRAL SERVICES	2,087	0	3,059	0	5,145
8 110 TREAS-TAX COLLECTOR	420	777	2,178	0	3,375
9 119 BUILDINGS & GROUND	4,720	935	5,813	0	11,468
10 128 INSURANCE	25	0	17	0	42
11 109 INFORMATION TECHNOLOGY	305	0	1,876	0	2,181
12 104 COUNTY CLERK	1,031	1,036	3,958	0	6,025
13 113 COUNTY ASSESSOR	662	1,410	4,399	0	6,470
14 114 RECORDER	611	748	1,283	0	2,642
15 116 ELECTIONS	483	0	252	0	736
16 126 CHAMBER OF COMMERCE	38	0	965	0	1,003
17 133 RETIREE BENEFITS	1,425	0	5,177	0	6,602
18 134 SURVEYOR/ENGR	102	0	139	0	241
19 138 GRAND JURY	25	0	112	0	137
20 141 COUNTY COUNSEL	445	0	2,678	0	3,124
21 146 DISTRICT ATTORNEY	1,807	906	3,289	0	6,002
22 147 PUBLIC DEFENDER	216	0	630	0	846
24 149 COUNTY SHERIFF	5,013	6,877	36,933	0	48,822
25 154 BV MAINTENANCE	0	403	876	0	1,279
26 150 JAIL COSTS	0	0	1,215	0	1,215
27 294 VICTIM WITNESS	1,120	1,050	607	0	2,777
28 158 PROBATION DEPT	1,018	748	1,492	0	3,257
29 162 BV FIRE DEPT	687	0	922	0	1,609
30 160/164 EMERGENCY SVCS	127	0	1,014	0	1,141
31 165 EAST ALPINE FIRE	2,341	374	3,106	0	5,821
33 168 BV EMS	102	374	144	0	620
34 167 BUILDING DEPT	852	763	2,189	0	3,803
35 170 AGRICULTURAL COMMISSION	13	0	182	0	194
36 175 CDA	1,985	1,496	6,139	0	9,620
37 176 PLANNING DEPT	267	748	1,706	0	2,721
38 179 LOCAL AGENCY FORMATION	89	173	19	0	281
39 182 LOCAL HEALTH DEPT	0	0	289	0	289
40 185 SOLID WASTE	344	0	125	0	469
41 186 WELFARE	5,458	3,122	14,151	0	22,731
42 190 ONE STOP PROGRAM	2,290	417	765	0	3,472
43 191 OFFICE OF EDUCATION	13	374	0	0	387
44 187 SOCIAL SERVICES ASSISTANCI	382	0	588	0	970

**ALPINE COUNTY, CALIFORNIA**  
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**Allocation Summary**

Dept:6 105 AUDITOR-CONTROLLER

Department	ACCTS PAYABLE	PAYROLL SVCS	ACCOUNTIN G SVCS	UNALLOWE D	Total
46 194 COUNTY LIBRARY	\$1,947	\$1,539	\$3,483	\$0	\$6,969
48 198 MUSEUM	369	504	477	0	1,349
49 (120) HEALTH DEPT	3,588	2,331	5,204	0	11,123
50 (124) ENVIRONMENTAL HLTH	2,519	590	1,292	0	4,401
51 (121) MENTAL HEALTH	5,763	2,417	2,615	0	10,795
52 (122) DRUGS & ALCOHOL	5,649	2,489	5,284	0	13,421
53 (151) TOBACCO	2,570	1,683	1,344	0	5,598
54 (219/220) ROAD DEPT	5,903	2,244	16,816	0	24,963
55 214 PARKING/RECORDS MGMT	13	0	0	0	13
56 (330) FISH & GAME	178	0	731	0	909
58 (273) BT EMERGENCY PREP	2,608	1,482	1,547	0	5,637
59 (240) AIRPORT	140	0	69	0	209
60 280 PAN FLU EPO	2,087	1,698	589	0	4,373
63 (295) LAW ENFORCEMENT AB443	13	0	(188)	0	(175)
65 221 CO ROAD IMPROVEMENT	611	0	0	0	611
66 (340) CSA #1	598	0	3,257	0	3,855
67 361 OWP	534	0	2,200	0	2,735
68 370 TRANSIT	560	604	947	0	2,111
69 (400'S) SCHOOLS	21,629	0	0	0	21,629
70 115 COURT SERVICES	13	0	5	0	18
73 341 BV PUBLIC SAFTEY	64	374	611	0	1,049
74 342 BV SW ASSESSMENT	13	0	414	0	427
75 343 BV TRANSFER STATION	165	0	456	0	621
76 (500) OTHER TRUST & AGENCY	3,677	0	0	0	3,677
78 376 YOUTH OFFENDER BLOCK	280	0	1,352	0	1,632
79 377 MENTAL HEALTH SVCS ACT	8,308	4,258	17,878	0	30,445
80 260 CAPITAL OUTLAY	369	0	0	0	369
81 201 DEBT SERVICE FUND	25	0	1,486	0	1,511
85 268 MHSA-CAP FACILITY	64	0	0	0	64
89 271 GRANTS CLEARING	140	0	431	0	571
91 274 HPP	2,125	374	1,299	0	3,797
94 311 ASSESSORS SPEC REV	13	0	11	0	24
95 312 RECORDERS SPEC REV	51	0	90	0	141
97 394 SNC PROP 84 GRANT	64	0	710	0	774
98 395 WOODSTOVE REPLACEMENT	293	0	621	0	913
99 397 TITLE III FIRE SAFETY	89	0	171	0	260
100 399 TOBACCO SETTLEMENT	140	0	264	0	404
101 515 AB233 COURT DISTRIBUTION	178	0	1,355	0	1,533
107 524 LOCAL REV FUND 2011 P	89	0	544	0	633
108 525 CC PERF INCENTIVES FU	115	0	189	0	303
109 595 TRANSPORTATION - LTF	0	0	662	0	662

**ALPINE COUNTY, CALIFORNIA**  
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FY 2015-2016  
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**Allocation Summary**

Dept:6 105 AUDITOR-CONTROLLER

Department	ACCTS PAYABLE	PAYROLL SVCS	ACCOUNTIN G SVCS	UNALLOWE D	Total
113 152 SHERIFF GRANTS	\$0	\$0	\$127	\$0	\$127
114 156 INTEROP COMMO CAP MAINT	165	0	0	0	165
115 213 VEHICLE REPLACEMENT	178	0	0	0	178
116 ALL OTHER	242	0	0	0	242
<b>Total</b>	<b>\$113,054</b>	<b>\$48,668</b>	<b>\$195,007</b>	<b>\$0</b>	<b>\$356,729</b>

**ALPINE COUNTY, CALIFORNIA  
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FY 2015-2016

**Central Services**

This budget unit contains the allowable costs of Communications (phone system), Postage, Annual Audit and the EDP Maintenance Contracts.

Communications costs are allocated to departments based on the number of phones.

EDP costs are allocated based on percent of usage.

The County is charging for postage. The costs are allocated on that basis and then subsequently deducted (directly charged). The credits do not show up in the actual cost of the budget as they are abated against the expense accounts.

The county's annual audit costs are allocated based on the relative budget size.

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**A. Department Costs**

Dept:7 107 CENTRAL SERVICES

Description		Amount	General Admin	COMMO	POSTAGE/C OPIES	AUDIT/COST PLAN	EDP	UNALLOCATED
<b>Personnel Costs</b>								
Salaries	S	0	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0
<b>Subtotal - Personnel Costs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>								
PHONE INTERNET	P	45,460	0	45,460	0	0	0	0
PROF SERVICES	P	16,536	2,736	0	0	0	13,800	0
AUDIT	P	43,119	0	0	0	43,119	0	0
COST PLAN	P	5,300	0	0	0	5,300	0	0
RENTS & LEASES	P	10,839	0	0	479	0	2,793	7,567
MAINT AGREEMENTS	P	19,478	265	0	844	0	18,369	0
SERVICE & SUPPLIES	P	59,800	78	0	11,908	0	47,814	0
INTRAFUND TRANSFER	D	(7,611)	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>192,921</b>	<b>3,079</b>	<b>45,460</b>	<b>13,231</b>	<b>48,419</b>	<b>82,776</b>	<b>7,567</b>
<b>Department Cost Total</b>		<b>192,921</b>	<b>3,079</b>	<b>45,460</b>	<b>13,231</b>	<b>48,419</b>	<b>82,776</b>	<b>7,567</b>
<b>Adjustments to Cost</b>								
INTRAFUND TRANSFER	D	7,611	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>7,611</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>200,532</b>	<b>3,079</b>	<b>45,460</b>	<b>13,231</b>	<b>48,419</b>	<b>82,776</b>	<b>7,567</b>
General Admin Distribution			(3,079)	709	206	755	1,291	118
<b>Grand Total</b>		<b>\$200,532</b>		<b>\$46,169</b>	<b>\$13,437</b>	<b>\$49,174</b>	<b>\$84,067</b>	<b>\$7,685</b>
							not allocated	

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:7 107 CENTRAL SERVICES

Department	First Incoming	Second Incoming	COMMO	POSTAGE/C OPIES	AUDIT/COST PLAN	EDP	UNALLOCATED
1 ADMIN BUILDING	\$664	\$0	\$153	\$45	\$163	\$279	\$25
Subtotal - BUILDING DEPRECIATION	664	0	153	45	163	279	25
4 Budget/Dept Admin	27	1	6	2	7	12	1
Subtotal - 102 CAO	27	1	6	2	7	12	1
6 ACCTS PAYABLE	1,755	331	480	140	512	875	80
6 ACCOUNTING SVCS	2,559	500	704	205	750	1,282	117
Subtotal - 105 AUDITOR-CONTROLLE	4,314	831	1,185	345	1,262	2,157	197
7 POSTAGE/COPIES	0	(4,741)	(1,092)	(318)	(1,163)	(1,988)	(182)
7 AUDIT/COST PLAN	0	784	181	53	192	329	30
Subtotal - 107 CENTRAL SERVICES	0	(3,957)	(911)	(265)	(970)	(1,659)	(152)
8 WARRANT PROCESS	0	423	97	28	104	177	16
Subtotal - 110 TREAS-TAX COLLECTI	0	423	97	28	104	177	16
9 ADMIN BLDG	0	9,336	2,149	626	2,289	3,914	358
9 JANITORIAL SVCS	0	677	156	45	166	284	26
9 B&G SERVICES	0	0	0	0	0	0	0
Subtotal - 119 BUILDINGS & GROUN	0	10,012	2,305	671	2,455	4,197	384
<b>Total Incoming</b>	<b>5,006</b>	<b>7,310</b>	<b>2,835</b>	<b>825</b>	<b>3,020</b>	<b>5,163</b>	<b>472</b>
<b>C. Total Allocated</b>		<b>\$212,848</b>	<b>\$49,004</b>	<b>\$14,263</b>	<b>\$52,194</b>	<b>\$89,230</b>	<b>\$8,157</b>
			23.02%	6.70%	24.52%	41.92%	3.83%

**ALPINE COUNTY, CALIFORNIA**  
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COMMO Allocations

Dept:7 107 CENTRAL SERVICES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101 BOARD & CONSULT	1.00	1.09%	\$514	\$0	\$514	\$20	\$534
4 102 CAO	1.00	1.09%	514	0	514	0	514
5 103 PERSONNEL	2.00	2.17%	1,029	0	1,029	0	1,029
6 105 AUDITOR-CONTROLLER	3.00	3.26%	1,543	0	1,543	0	1,543
8 110 TREAS-TAX COLLECTOR	2.00	2.17%	1,029	0	1,029	39	1,068
9 119 BUILDINGS & GROUND	3.00	3.26%	1,543	0	1,543	59	1,602
12 104 COUNTY CLERK	3.00	3.26%	1,543	0	1,543	59	1,602
13 113 COUNTY ASSESSOR	3.00	3.26%	1,543	0	1,543	59	1,602
14 114 RECORDER	1.00	1.09%	514	0	514	20	534
20 141 COUNTY COUNSEL	1.00	1.09%	514	0	514	20	534
21 146 DISTRICT ATTORNEY	3.00	3.26%	1,543	0	1,543	59	1,602
24 149 COUNTY SHERIFF	17.00	18.48%	8,744	0	8,744	333	9,077
28 158 PROBATION DEPT	2.00	2.17%	1,029	0	1,029	39	1,068
34 167 BUILDING DEPT	2.00	2.17%	1,029	0	1,029	39	1,068
36 175 CDA	5.00	5.43%	2,572	0	2,572	98	2,670
37 176 PLANNING DEPT	1.00	1.09%	514	0	514	20	534
41 186 WELFARE	10.00	10.87%	5,144	0	5,144	196	5,339
42 190 ONE STOP PROGRAM	1.00	1.09%	514	0	514	20	534
46 194 COUNTY LIBRARY	4.00	4.35%	2,057	0	2,057	78	2,136
48 198 MUSEUM	2.00	2.17%	1,029	0	1,029	39	1,068
49 (120) HEALTH DEPT	8.00	8.70%	4,115	0	4,115	157	4,271
51 (121) MENTAL HEALTH	1.10	1.20%	566	0	566	22	587
52 (122) DRUGS & ALCOHOL	2.20	2.39%	1,132	0	1,132	43	1,175
53 (151) TOBACCO	1.00	1.09%	514	0	514	20	534
54 (219/220) ROAD DEPT	4.00	4.35%	2,057	0	2,057	78	2,136
68 370 TRANSIT	1.00	1.09%	514	0	514	20	534
77 375 STPUD MITIGATION	7.70	8.37%	3,961	0	3,961	151	4,111
<b>Subtotal</b>	<b>92.00</b>	<b>100.00%</b>	<b>47,321</b>	<b>0</b>	<b>47,321</b>	<b>1,683</b>	<b>49,004</b>
Direct Bills					0		0
<b>Total</b>					<b>\$47,321</b>		<b>\$49,004</b>

Basis Units: NUMBER OF PHONES  
 Source: AUDITOR'S OFFICE



**ALPINE COUNTY, CALIFORNIA**  
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**POSTAGE/COPIES Allocations**

**Dept:7 107 CENTRAL SERVICES**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101 BOARD & CONSULT	5.33	0.02%	\$3	\$(5)	\$(2)	\$0	\$(2)
5 103 PERSONNEL	534.69	2.34%	322	(535)	(213)	0	(213)
7 107 CENTRAL SERVICES	11,907.98	52.04%	7,167	(11,908)	(4,741)	0	(4,741)
8 110 TREAS-TAX COLLECTOR	1,992.78	8.71%	1,199	(1,993)	(793)	93	(700)
12 104 COUNTY CLERK	517.04	2.26%	311	(517)	(206)	24	(182)
13 113 COUNTY ASSESSOR	368.42	1.61%	222	(368)	(147)	17	(129)
14 114 RECORDER	389.52	1.70%	234	(390)	(155)	18	(137)
15 116 ELECTIONS	1,188.44	5.19%	715	(1,188)	(473)	56	(417)
21 146 DISTRICT ATTORNEY	178.07	0.78%	107	(178)	(71)	8	(63)
24 149 COUNTY SHERIFF	752.94	3.29%	453	(753)	(300)	35	(264)
28 158 PROBATION DEPT	86.86	0.38%	52	(87)	(35)	4	(31)
29 162 BV FIRE DEPT	47.00	0.21%	28	(47)	(19)	2	(17)
36 175 CDA	790.20	3.45%	476	(790)	(315)	37	(278)
41 186 WELFARE	1,673.26	7.31%	1,007	(1,673)	(666)	78	(588)
42 190 ONE STOP PROGRAM	78.17	0.34%	47	(78)	(31)	4	(27)
46 194 COUNTY LIBRARY	295.48	1.29%	178	(295)	(118)	14	(104)
49 (120) HEALTH DEPT	754.41	3.30%	454	(754)	(300)	35	(265)
50 (124) ENVIRONMENTAL HLTH	539.79	2.36%	325	(540)	(215)	25	(190)
51 (121) MENTAL HEALTH	16.25	0.07%	10	(16)	(6)	1	(6)
52 (122) DRUGS & ALCOHOL	9.30	0.04%	6	(9)	(4)	0	(3)
53 (151) TOBACCO	34.81	0.15%	21	(35)	(14)	2	(12)
58 (273) BT EMERGENCY PREP	29.54	0.13%	18	(30)	(12)	1	(10)
79 377 MENTAL HEALTH SVCS ACT	694.02	3.03%	418	(694)	(276)	33	(244)
<b>Subtotal</b>	<b>22,884.30</b>	<b>100.00%</b>	<b>13,773</b>	<b>(22,884)</b>	<b>(9,112)</b>	<b>490</b>	<b>(8,622)</b>
Direct Bills					22,884		22,884
<b>Total</b>					<b>\$13,773</b>		<b>\$14,263</b>

Basis Units: COSTS ABATED  
 Source: AUDITOR'S OFFICE

**ALPINE COUNTY, CALIFORNIA**  
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AUDIT/COST PLAN Allocations

Dept:7 107 CENTRAL SERVICES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 132 RISK MANAGEMENT	73,656	0.50%	\$250	\$0	\$250	\$0	\$250
3 101 BOARD & CONSULT	332,316	2.24%	1,127	0	1,127	43	1,170
4 102 CAO	196,826	1.32%	668	0	668	0	668
5 103 PERSONNEL	156,487	1.05%	531	0	531	0	531
6 105 AUDITOR-CONTROLLER	294,252	1.98%	998	0	998	0	998
7 107 CENTRAL SERVICES	231,194	1.56%	784	0	784	0	784
8 110 TREAS-TAX COLLECTOR	164,616	1.11%	558	0	558	21	580
9 119 BUILDINGS & GROUND	439,351	2.96%	1,490	0	1,490	57	1,547
10 128 INSURANCE	1,272	0.01%	4	0	4	0	4
11 109 INFORMATION TECHNOLOGY	141,780	0.95%	481	0	481	18	499
12 104 COUNTY CLERK	299,161	2.01%	1,015	0	1,015	39	1,053
13 113 COUNTY ASSESSOR	332,449	2.24%	1,128	0	1,128	43	1,171
14 114 RECORDER	96,994	0.65%	329	0	329	13	342
15 116 ELECTIONS	19,083	0.13%	65	0	65	2	67
16 126 CHAMBER OF COMMERCE	72,951	0.49%	247	0	247	9	257
17 133 RETIREE BENEFITS	391,296	2.63%	1,327	0	1,327	50	1,378
18 134 SURVEYOR/ENGR	10,509	0.07%	36	0	36	1	37
19 138 GRAND JURY	8,437	0.06%	29	0	29	1	30
20 141 COUNTY COUNSEL	202,434	1.36%	687	0	687	26	713
21 146 DISTRICT ATTORNEY	248,616	1.67%	843	0	843	32	875
22 147 PUBLIC DEFENDER	47,595	0.32%	161	0	161	6	168
24 149 COUNTY SHERIFF	2,791,438	18.79%	9,470	0	9,470	360	9,830
25 154 BV MAINTENANCE	66,225	0.45%	225	0	225	9	233
26 150 JAIL COSTS	91,848	0.62%	312	0	312	12	323
27 294 VICTIM WITNESS	45,862	0.31%	156	0	156	6	161
28 158 PROBATION DEPT	112,732	0.76%	382	0	382	15	397
29 162 BV FIRE DEPT	69,712	0.47%	236	0	236	9	245
30 160/164 EMERGENCY SVCS	76,610	0.52%	260	0	260	10	270
31 165 EAST ALPINE FIRE	234,776	1.58%	796	0	796	30	827
33 168 BV EMS	10,911	0.07%	37	0	37	1	38
34 167 BUILDING DEPT	165,413	1.11%	561	0	561	21	582
35 170 AGRICULTURAL COMMISSION	13,727	0.09%	47	0	47	2	48
36 175 CDA	463,972	3.12%	1,574	0	1,574	60	1,634
37 176 PLANNING DEPT	128,930	0.87%	437	0	437	17	454
38 179 LOCAL AGENCY FORMATION	1,432	0.01%	5	0	5	0	5
39 182 LOCAL HEALTH DEPT	21,864	0.15%	74	0	74	3	77
40 185 SOLID WASTE	9,469	0.06%	32	0	32	1	33
41 186 WELFARE	1,069,539	7.20%	3,628	0	3,628	138	3,766
42 190 ONE STOP PROGRAM	57,816	0.39%	196	0	196	7	204
44 187 SOCIAL SERVICES ASSISTANCI	44,460	0.30%	151	0	151	6	157
46 194 COUNTY LIBRARY	263,234	1.77%	893	0	893	34	927
48 198 MUSEUM	36,020	0.24%	122	0	122	5	127

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AUDIT/COST PLAN Allocations

Dept:7 107 CENTRAL SERVICES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 (120) HEALTH DEPT	393,349	2.65%	\$1,334	\$0	\$1,334	\$51	\$1,385
50 (124) ENVIRONMENTAL HLTH	97,671	0.66%	331	0	331	13	344
51 (121) MENTAL HEALTH	197,625	1.33%	670	0	670	25	696
52 (122) DRUGS & ALCOHOL	399,348	2.69%	1,355	0	1,355	51	1,406
53 (151) TOBACCO	101,619	0.68%	345	0	345	13	358
54 (219/220) ROAD DEPT	1,270,941	8.55%	4,312	0	4,312	164	4,476
56 (330) FISH & GAME	55,228	0.37%	187	0	187	7	194
58 (273) BT EMERGENCY PREP	116,934	0.79%	397	0	397	15	412
59 (240) AIRPORT	5,241	0.04%	18	0	18	1	18
60 280 PAN FLU EPO	44,482	0.30%	151	0	151	6	157
63 (295) LAW ENFORCEMENT AB443	(14,185)	-0.10%	(48)	0	(48)	(2)	(50)
66 (340) CSA #1	246,140	1.66%	835	0	835	32	867
67 361 OWP	166,317	1.12%	564	0	564	21	586
68 370 TRANSIT	71,559	0.48%	243	0	243	9	252
70 115 COURT SERVICES	403	0.00%	1	0	1	0	1
73 341 BV PUBLIC SAFETY	46,202	0.31%	157	0	157	6	163
74 342 BV SW ASSESSMENT	31,275	0.21%	106	0	106	4	110
75 343 BV TRANSFER STATION	34,441	0.23%	117	0	117	4	121
78 376 YOUTH OFFENDER BLOCK	102,160	0.69%	347	0	347	13	360
79 377 MENTAL HEALTH SVCS ACT	1,351,251	9.10%	4,584	0	4,584	174	4,758
81 201 DEBT SERVICE FUND	112,295	0.76%	381	0	381	14	395
89 271 GRANTS CLEARING	32,581	0.22%	111	0	111	4	115
91 274 HPP	98,143	0.66%	333	0	333	13	346
94 311 ASSESSORS SPEC REV	863	0.01%	3	0	3	0	3
95 312 RECORDERS SPEC REV	6,801	0.05%	23	0	23	1	24
97 394 SNC PROP 84 GRANT	53,661	0.36%	182	0	182	7	189
98 395 WOODSTOVE REPLACEMENT	46,918	0.32%	159	0	159	6	165
99 397 TITLE III FIRE SAFETY	12,893	0.09%	44	0	44	2	45
100 399 TOBACCO SETTLEMENT	19,978	0.13%	68	0	68	3	70
101 515 AB233 COURT DISTRIBUTION	102,391	0.69%	347	0	347	13	361
107 524 LOCAL REV FUND 2011 P	41,121	0.28%	140	0	140	5	145
108 525 CC PERF INCENTIVES FU	14,258	0.10%	48	0	48	2	50
109 595 TRANSPORTATION - LTF	50,000	0.34%	170	0	170	6	176
113 152 SHERIFF GRANTS	9,574	0.06%	32	0	32	1	34

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AUDIT/COST PLAN Allocations

Dept:7 107 CENTRAL SERVICES

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	14,856,743	100.00%	50,401	0	50,401	1,793	52,194
Direct Bills					0		0
<b>Total</b>					<b>\$50,401</b>		<b>\$52,194</b>

Basis Units: RELATIVE BUDGET SIZE  
 Source: COUNTY BUDGET

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**EDP Allocations**

**Dept:7 107 CENTRAL SERVICES**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 105 AUDITOR-CONTROLLER	40	40.00%	\$34,466	\$0	\$34,466	\$0	\$34,466
8 110 TREAS-TAX COLLECTOR	35	35.00%	30,158	0	30,158	1,788	31,945
13 113 COUNTY ASSESSOR	25	25.00%	21,541	0	21,541	1,277	22,818
<b>Subtotal</b>	<b>100</b>	<b>100.00%</b>	<b>86,165</b>	<b>0</b>	<b>86,165</b>	<b>3,064</b>	<b>89,230</b>
Direct Bills					0		0
<b>Total</b>					<b>\$86,165</b>		<b>\$89,230</b>

Basis Units: PERCENT OF USAGE  
 Source: EDP WORKSHEET

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**Allocation Summary**

**Dept:7 107 CENTRAL SERVICES**

<b>Department</b>	<b>COMMO</b>	<b>POSTAGE/C OPIES</b>	<b>AUDIT/COST PLAN</b>	<b>EDP</b>	<b>UNALLOCAT ED</b>	<b>Total</b>
0 Direct Billed	\$0	\$22,884	\$0	\$0	\$0	\$22,884
2 132 RISK MANAGEMENT	0	0	250	0	0	250
3 101 BOARD & CONSULT	534	(2)	1,170	0	0	1,702
4 102 CAO	514	0	668	0	0	1,182
5 103 PERSONNEL	1,029	(213)	531	0	0	1,347
6 105 AUDITOR-CONTROLLER	1,543	0	998	34,466	0	37,007
7 107 CENTRAL SERVICES	0	(4,741)	784	0	0	(3,957)
8 110 TREAS-TAX COLLECTOR	1,068	(700)	580	31,945	0	32,893
9 119 BUILDINGS & GROUND	1,602	0	1,547	0	0	3,149
10 128 INSURANCE	0	0	4	0	0	4
11 109 INFORMATION TECHNOLOGY	0	0	499	0	0	499
12 104 COUNTY CLERK	1,602	(182)	1,053	0	0	2,474
13 113 COUNTY ASSESSOR	1,602	(129)	1,171	22,818	0	25,461
14 114 RECORDER	534	(137)	342	0	0	739
15 116 ELECTIONS	0	(417)	67	0	0	(350)
16 126 CHAMBER OF COMMERCE	0	0	257	0	0	257
17 133 RETIREE BENEFITS	0	0	1,378	0	0	1,378
18 134 SURVEYOR/ENGR	0	0	37	0	0	37
19 138 GRAND JURY	0	0	30	0	0	30
20 141 COUNTY COUNSEL	534	0	713	0	0	1,247
21 146 DISTRICT ATTORNEY	1,602	(63)	875	0	0	2,415
22 147 PUBLIC DEFENDER	0	0	168	0	0	168
24 149 COUNTY SHERIFF	9,077	(264)	9,830	0	0	18,642
25 154 BV MAINTENANCE	0	0	233	0	0	233
26 150 JAIL COSTS	0	0	323	0	0	323
27 294 VICTIM WITNESS	0	0	161	0	0	161
28 158 PROBATION DEPT	1,068	(31)	397	0	0	1,434
29 162 BV FIRE DEPT	0	(17)	245	0	0	229
30 160/164 EMERGENCY SVCS	0	0	270	0	0	270
31 165 EAST ALPINE FIRE	0	0	827	0	0	827
33 168 BV EMS	0	0	38	0	0	38
34 167 BUILDING DEPT	1,068	0	582	0	0	1,650
35 170 AGRICULTURAL COMMISSION	0	0	48	0	0	48
36 175 CDA	2,670	(278)	1,634	0	0	4,026
37 176 PLANNING DEPT	534	0	454	0	0	988
38 179 LOCAL AGENCY FORMATION	0	0	5	0	0	5
39 182 LOCAL HEALTH DEPT	0	0	77	0	0	77
40 185 SOLID WASTE	0	0	33	0	0	33
41 186 WELFARE	5,339	(588)	3,766	0	0	8,518
42 190 ONE STOP PROGRAM	534	(27)	204	0	0	710
44 187 SOCIAL SERVICES ASSISTANCI	0	0	157	0	0	157

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**Allocation Summary**

**Dept:7 107 CENTRAL SERVICES**

<b>Department</b>	<b>COMMO</b>	<b>POSTAGE/C OPIES</b>	<b>AUDIT/COST PLAN</b>	<b>EDP</b>	<b>UNALLOCAT ED</b>	<b>Total</b>
46 194 COUNTY LIBRARY	\$2,136	\$(104)	\$927	\$0	\$0	\$2,959
48 198 MUSEUM	1,068	0	127	0	0	1,195
49 (120) HEALTH DEPT	4,271	(265)	1,385	0	0	5,392
50 (124) ENVIRONMENTAL HLTH	0	(190)	344	0	0	154
51 (121) MENTAL HEALTH	587	(6)	696	0	0	1,278
52 (122) DRUGS & ALCOHOL	1,175	(3)	1,406	0	0	2,578
53 (151) TOBACCO	534	(12)	358	0	0	880
54 (219/220) ROAD DEPT	2,136	0	4,476	0	0	6,611
56 (330) FISH & GAME	0	0	194	0	0	194
58 (273) BT EMERGENCY PREP	0	(10)	412	0	0	401
59 (240) AIRPORT	0	0	18	0	0	18
60 280 PAN FLU EPO	0	0	157	0	0	157
63 (295) LAW ENFORCEMENT AB443	0	0	(50)	0	0	(50)
66 (340) CSA #1	0	0	867	0	0	867
67 361 OWP	0	0	586	0	0	586
68 370 TRANSIT	534	0	252	0	0	786
70 115 COURT SERVICES	0	0	1	0	0	1
73 341 BV PUBLIC SAFTEY	0	0	163	0	0	163
74 342 BV SW ASSESSMENT	0	0	110	0	0	110
75 343 BV TRANSFER STATION	0	0	121	0	0	121
77 375 STPUD MITIGATION	4,111	0	0	0	0	4,111
78 376 YOUTH OFFENDER BLOCK	0	0	360	0	0	360
79 377 MENTAL HEALTH SVCS ACT	0	(244)	4,758	0	0	4,515
81 201 DEBT SERVICE FUND	0	0	395	0	0	395
89 271 GRANTS CLEARING	0	0	115	0	0	115
91 274 HPP	0	0	346	0	0	346
94 311 ASSESSORS SPEC REV	0	0	3	0	0	3
95 312 RECORDERS SPEC REV	0	0	24	0	0	24
97 394 SNC PROP 84 GRANT	0	0	189	0	0	189
98 395 WOODSTOVE REPLACEMENT	0	0	165	0	0	165
99 397 TITLE III FIRE SAFETY	0	0	45	0	0	45
100 399 TOBACCO SETTLEMENT	0	0	70	0	0	70
101 515 AB233 COURT DISTRIBUTION	0	0	361	0	0	361
107 524 LOCAL REV FUND 2011 P	0	0	145	0	0	145
108 525 CC PERF INCENTIVES FU	0	0	50	0	0	50
109 595 TRANSPORTATION - LTF	0	0	176	0	0	176
113 152 SHERIFF GRANTS	0	0	34	0	0	34
<b>Total</b>	<b>\$49,004</b>	<b>\$14,263</b>	<b>\$52,194</b>	<b>\$89,230</b>	<b>\$0</b>	<b>\$204,691</b>

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**Treasurer-Tax Collector**

The Treasurer-Tax Collector's Office is responsible for: County banking, Special District, and School District funds. Other activities include warrant and deposit permit reconciliation, receiving payments, and tax collection. Only the cost of warrant and transfer processing is allocated in this plan.

This function is allocated based on the departmental total of Payroll, Auditor, Welfare, and Trust and Agency Warrants.

The breakdown of salary across the two functions are based on time records.



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**A. Department Costs**

**Dept:8 110 TREAS-TAX COLLECTOR**

Description		Amount	General Admin	WARRANT PROCESS	UNALLOCAT ED
<b>Personnel Costs</b>					
Salaries	S1	101,101	0	11,404	89,697
<i>Salary % Split</i>			<i>.00%</i>	<i>11.28%</i>	<i>88.72%</i>
Benefits	S	56,448	0	6,367	50,081
<b>Subtotal - Personnel Costs</b>		<b>157,549</b>	<b>0</b>	<b>17,772</b>	<b>139,777</b>
<b>Services &amp; Supplies Cost</b>					
Services & Supplies	S	7,067	0	797	6,270
Misc Revenues	P	(109)	0	(109)	0
<b>Subtotal - Services &amp; Supplies</b>		<b>6,958</b>	<b>0</b>	<b>688</b>	<b>6,270</b>
<b>Department Cost Total</b>		<b>164,507</b>	<b>0</b>	<b>18,460</b>	<b>146,047</b>
<b>Adjustments to Cost</b>					
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>164,507</b>	<b>0</b>	<b>18,460</b>	<b>146,047</b>
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$164,507</b>		<b>\$18,460</b>	<b>\$146,047</b>
				not allocated	

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:8 110 TREAS-TAX COLLECTOR

Department	First Incoming	Second Incoming	WARRANT PROCESS	UNALLOCAT ED
1 ADMIN BUILDING	\$775	\$0	\$87	\$688
Subtotal - BUILDING DEPRECIATION	775	0	87	688
2 SAFETY & WELLNESS	888	37	104	821
2 INSURANCE	650	27	76	600
Subtotal - 132 RISK MANAGEMENT	1,538	64	181	1,421
4 Budget/Dept Admin	19	1	2	18
Subtotal - 102 CAO	19	1	2	18
5 PERSONNEL SVCS	3,764	269	455	3,578
Subtotal - 103 PERSONNEL	3,764	269	455	3,578
6 ACCTS PAYABLE	353	67	47	372
6 PAYROLL SVCS	648	129	88	689
6 ACCOUNTING SVCS	1,822	356	246	1,932
Subtotal - 105 AUDITOR-CONTROLLE	2,823	552	381	2,994
7 COMMO	1,029	39	120	947
7 POSTAGE/COPIES	(793)	93	(79)	(621)
7 AUDIT/COST PLAN	558	21	65	514
7 EDP	30,158	1,788	3,603	28,342
Subtotal - 107 CENTRAL SERVICES	30,952	1,941	3,710	29,183
8 WARRANT PROCESS	0	85	10	75
Subtotal - 110 TREAS-TAX COLLECTOR	0	85	10	75
9 ADMIN BLDG	0	10,891	1,229	9,663
9 JANITORIAL SVCS	0	789	89	700
9 B&G SERVICES	0	0	0	0
Subtotal - 119 BUILDINGS & GROUND	0	11,681	1,318	10,363
<b>Total Incoming</b>	<b>39,871</b>	<b>14,592</b>	<b>6,143</b>	<b>48,320</b>
<b>C. Total Allocated</b>		<b>\$218,971</b>	<b>\$24,603</b>	<b>\$194,367</b>
			11.24%	88.76%

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**WARRANT PROCESS Allocations**

**Dept:8 110 TREAS-TAX COLLECTOR**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 132 RISK MANAGEMENT	35	0.39%	\$90	\$0	\$90	\$0	\$90
3 101 BOARD & CONSULT	68	0.76%	175	0	175	13	188
4 102 CAO	27	0.30%	70	0	70	0	70
5 103 PERSONNEL	58	0.65%	149	0	149	0	149
6 105 AUDITOR-CONTROLLER	25	0.28%	64	0	64	0	64
7 107 CENTRAL SERVICES	164	1.84%	423	0	423	0	423
8 110 TREAS-TAX COLLECTOR	33	0.37%	85	0	85	0	85
9 119 BUILDINGS & GROUND	371	4.16%	956	0	956	71	1,027
10 128 INSURANCE	2	0.02%	5	0	5	0	6
11 109 INFORMATION TECHNOLOGY	24	0.27%	62	0	62	5	66
12 104 COUNTY CLERK	81	0.91%	209	0	209	16	224
13 113 COUNTY ASSESSOR	52	0.58%	134	0	134	10	144
14 114 RECORDER	48	0.54%	124	0	124	9	133
15 116 ELECTIONS	38	0.43%	98	0	98	7	105
16 126 CHAMBER OF COMMERCE	3	0.03%	8	0	8	1	8
17 133 RETIREE BENEFITS	112	1.26%	289	0	289	22	310
18 134 SURVEYOR/ENGR	8	0.09%	21	0	21	2	22
19 138 GRAND JURY	2	0.02%	5	0	5	0	6
20 141 COUNTY COUNSEL	35	0.39%	90	0	90	7	97
21 146 DISTRICT ATTORNEY	142	1.59%	366	0	366	27	393
22 147 PUBLIC DEFENDER	17	0.19%	44	0	44	3	47
24 149 COUNTY SHERIFF	394	4.42%	1,015	0	1,015	76	1,091
27 294 VICTIM WITNESS	88	0.99%	227	0	227	17	244
28 158 PROBATION DEPT	80	0.90%	206	0	206	15	222
29 162 BV FIRE DEPT	54	0.61%	139	0	139	10	150
30 160/164 EMERGENCY SVCS	10	0.11%	26	0	26	2	28
31 165 EAST ALPINE FIRE	184	2.07%	474	0	474	35	509
33 168 BV EMS	8	0.09%	21	0	21	2	22
34 167 BUILDING DEPT	67	0.75%	173	0	173	13	186
35 170 AGRICULTURAL COMMISSION	1	0.01%	3	0	3	0	3
36 175 CDA	156	1.75%	402	0	402	30	432
37 176 PLANNING DEPT	21	0.24%	54	0	54	4	58
38 179 LOCAL AGENCY FORMATION	7	0.08%	18	0	18	1	19
40 185 SOLID WASTE	27	0.30%	70	0	70	5	75
41 186 WELFARE	429	4.82%	1,105	0	1,105	82	1,188
42 190 ONE STOP PROGRAM	180	2.02%	464	0	464	35	498
43 191 OFFICE OF EDUCATION	1	0.01%	3	0	3	0	3
44 187 SOCIAL SERVICES ASSISTANCI	30	0.34%	77	0	77	6	83
46 194 COUNTY LIBRARY	153	1.72%	394	0	394	29	424
48 198 MUSEUM	29	0.33%	75	0	75	6	80
49 (120) HEALTH DEPT	282	3.17%	727	0	727	54	781
50 (124) ENVIRONMENTAL HLTH	198	2.22%	510	0	510	38	548

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**WARRANT PROCESS Allocations**

**Dept:8 110 TREAS-TAX COLLECTOR**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 (121) MENTAL HEALTH	453	5.08%	\$1,167	\$0	\$1,167	\$87	\$1,254
52 (122) DRUGS & ALCOHOL	444	4.98%	1,144	0	1,144	85	1,229
53 (151) TOBACCO	202	2.27%	521	0	521	39	559
54 (219/220) ROAD DEPT	464	5.21%	1,196	0	1,196	89	1,285
55 214 PARKING/RECORDS MGMT	1	0.01%	3	0	3	0	3
56 (330) FISH & GAME	14	0.16%	36	0	36	3	39
58 (273) BT EMERGENCY PREP	205	2.30%	528	0	528	39	568
59 (240) AIRPORT	11	0.12%	28	0	28	2	30
60 280 PAN FLU EPO	164	1.84%	423	0	423	32	454
63 (295) LAW ENFORCEMENT AB443	1	0.01%	3	0	3	0	3
65 221 CO ROAD IMPROVEMENT	48	0.54%	124	0	124	9	133
66 (340) CSA #1	47	0.53%	121	0	121	9	130
67 361 OWP	42	0.47%	108	0	108	8	116
68 370 TRANSIT	44	0.49%	113	0	113	8	122
69 (400'S) SCHOOLS	1,700	19.08%	4,381	0	4,381	327	4,707
70 115 COURT SERVICES	1	0.01%	3	0	3	0	3
73 341 BV PUBLIC SAFETY	5	0.06%	13	0	13	1	14
74 342 BV SW ASSESSMENT	1	0.01%	3	0	3	0	3
75 343 BV TRANSFER STATION	13	0.15%	33	0	33	2	36
76 (500) OTHER TRUST & AGENCY	289	3.24%	745	0	745	56	800
78 376 YOUTH OFFENDER BLOCK	22	0.25%	57	0	57	4	61
79 377 MENTAL HEALTH SVCS ACT	653	7.33%	1,683	0	1,683	125	1,808
80 260 CAPITAL OUTLAY	29	0.33%	75	0	75	6	80
81 201 DEBT SERVICE FUND	2	0.02%	5	0	5	0	6
85 268 MHSA-CAP FACILITY	5	0.06%	13	0	13	1	14
89 271 GRANTS CLEARING	11	0.12%	28	0	28	2	30
91 274 HPP	167	1.87%	430	0	430	32	462
94 311 ASSESSORS SPEC REV	1	0.01%	3	0	3	0	3
95 312 RECORDERS SPEC REV	4	0.04%	10	0	10	1	11
97 394 SNC PROP 84 GRANT	5	0.06%	13	0	13	1	14
98 395 WOODSTOVE REPLACEMENT	23	0.26%	59	0	59	4	64
99 397 TITLE III FIRE SAFETY	7	0.08%	18	0	18	1	19
100 399 TOBACCO SETTLEMENT	11	0.12%	28	0	28	2	30
101 515 AB233 COURT DISTRIBUTION	14	0.16%	36	0	36	3	39
107 524 LOCAL REV FUND 2011 P	7	0.08%	18	0	18	1	19
108 525 CC PERF INCENTIVES FU	9	0.10%	23	0	23	2	25
114 156 INTEROP COMMO CAP MAINT	13	0.15%	33	0	33	2	36
115 213 VEHICLE REPLACEMENT	14	0.16%	36	0	36	3	39
116 ALL OTHER	19	0.21%	49	0	49	4	53

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WARRANT PROCESS Allocations

Dept:8 110 TREAS-TAX COLLECTOR

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	8,909	100.00%	22,957	0	22,957	1,646	24,603
Direct Bills					0		0
<b>Total</b>					<b>\$22,957</b>		<b>\$24,603</b>

Basis Units: NUMBER OF NON-PAYROLL  
 Source: COUNTY WORKSHEET

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**Allocation Summary**

**Dept:8 110 TREAS-TAX COLLECTOR**

<b>Department</b>	<b>WARRANT PROCESS</b>	<b>UNALLOCAT ED</b>	<b>Total</b>
2 132 RISK MANAGEMENT	\$90	\$0	\$90
3 101 BOARD & CONSULT	188	0	188
4 102 CAO	70	0	70
5 103 PERSONNEL	149	0	149
6 105 AUDITOR-CONTROLLER	64	0	64
7 107 CENTRAL SERVICES	423	0	423
8 110 TREAS-TAX COLLECTOR	85	0	85
9 119 BUILDINGS & GROUND	1,027	0	1,027
10 128 INSURANCE	6	0	6
11 109 INFORMATION TECHNOLOGY	66	0	66
12 104 COUNTY CLERK	224	0	224
13 113 COUNTY ASSESSOR	144	0	144
14 114 RECORDER	133	0	133
15 116 ELECTIONS	105	0	105
16 126 CHAMBER OF COMMERCE	8	0	8
17 133 RETIREE BENEFITS	310	0	310
18 134 SURVEYOR/ENGR	22	0	22
19 138 GRAND JURY	6	0	6
20 141 COUNTY COUNSEL	97	0	97
21 146 DISTRICT ATTORNEY	393	0	393
22 147 PUBLIC DEFENDER	47	0	47
24 149 COUNTY SHERIFF	1,091	0	1,091
27 294 VICTIM WITNESS	244	0	244
28 158 PROBATION DEPT	222	0	222
29 162 BV FIRE DEPT	150	0	150
30 160/164 EMERGENCY SVCS	28	0	28
31 165 EAST ALPINE FIRE	509	0	509
33 168 BV EMS	22	0	22
34 167 BUILDING DEPT	186	0	186
35 170 AGRICULTURAL COMMISSION	3	0	3
36 175 CDA	432	0	432
37 176 PLANNING DEPT	58	0	58
38 179 LOCAL AGENCY FORMATION	19	0	19
40 185 SOLID WASTE	75	0	75
41 186 WELFARE	1,188	0	1,188
42 190 ONE STOP PROGRAM	498	0	498
43 191 OFFICE OF EDUCATION	3	0	3
44 187 SOCIAL SERVICES ASSISTANCI	83	0	83
46 194 COUNTY LIBRARY	424	0	424
48 198 MUSEUM	80	0	80
49 (120) HEALTH DEPT	781	0	781

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**Allocation Summary**

**Dept:8 110 TREAS-TAX COLLECTOR**

<b>Department</b>	<b>WARRANT PROCESS</b>	<b>UNALLOCAT ED</b>	<b>Total</b>
50 (124) ENVIRONMENTAL HLTH	\$548	\$0	\$548
51 (121) MENTAL HEALTH	1,254	0	1,254
52 (122) DRUGS & ALCOHOL	1,229	0	1,229
53 (151) TOBACCO	559	0	559
54 (219/220) ROAD DEPT	1,285	0	1,285
55 214 PARKING/RECORDS MGMT	3	0	3
56 (330) FISH & GAME	39	0	39
58 (273) BT EMERGENCY PREP	568	0	568
59 (240) AIRPORT	30	0	30
60 280 PAN FLU EPO	454	0	454
63 (295) LAW ENFORCEMENT AB443	3	0	3
65 221 CO ROAD IMPROVEMENT	133	0	133
66 (340) CSA #1	130	0	130
67 361 OWP	116	0	116
68 370 TRANSIT	122	0	122
69 (400'S) SCHOOLS	4,707	0	4,707
70 115 COURT SERVICES	3	0	3
73 341 BV PUBLIC SAFTEY	14	0	14
74 342 BV SW ASSESSMENT	3	0	3
75 343 BV TRANSFER STATION	36	0	36
76 (500) OTHER TRUST & AGENCY	800	0	800
78 376 YOUTH OFFENDER BLOCK	61	0	61
79 377 MENTAL HEALTH SVCS ACT	1,808	0	1,808
80 260 CAPITAL OUTLAY	80	0	80
81 201 DEBT SERVICE FUND	6	0	6
85 268 MHSA-CAP FACILITY	14	0	14
89 271 GRANTS CLEARING	30	0	30
91 274 HPP	462	0	462
94 311 ASSESSORS SPEC REV	3	0	3
95 312 RECORDERS SPEC REV	11	0	11
97 394 SNC PROP 84 GRANT	14	0	14
98 395 WOODSTOVE REPLACEMENT	64	0	64
99 397 TITLE III FIRE SAFETY	19	0	19
100 399 TOBACCO SETTLEMENT	30	0	30
101 515 AB233 COURT DISTRIBUTION	39	0	39
107 524 LOCAL REV FUND 2011 P	19	0	19
108 525 CC PERF INCENTIVES FU	25	0	25
114 156 INTEROP COMMO CAP MAINT	36	0	36
115 213 VEHICLE REPLACEMENT	39	0	39
116 ALL OTHER	53	0	53

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Allocation Summary

Dept:8 110 TREAS-TAX COLLECTOR

Department	WARRANT PROCESS	UNALLOCAT ED	Total
<hr/>			
Total	<u>\$24,603</u>	<u>\$0</u>	<u>\$24,603</u>



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**Building & Grounds**

The Buildings and Grounds Department provides maintenance and custodial services to departments that are occupied in County buildings. The costs associated with this department have been identified and are then further allocated based upon the square footage serviced.

Five functions have been created: Courthouse, Library, Admin Building, Janitorial Services, and B & G Services.

The first three functions: Courthouse, Library, and Admin Building allocated the costs associated with Utility and Maintenance structure based on the applicable buildings and then to the appropriate department based on square footage.

Function four Janitorial Services are allocated based on the total square footage cleaned by department.

The last function, B & G Services, are the remaining general costs associated with the Buildings and Grounds department that is not directly identified to a particular building or department but instead a county-wide cost; the allocated costs of this function are allocated based on the total square footage occupied.

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**A. Department Costs**

Dept:9 119 BUILDINGS & GROUND

Description		Amount	General Admin	COURTHOUSE	LIBRARY	ADMIN BLDG	JANITORIAL SVCS	B&G SERVICES	UNALLOCATED
<b>Personnel Costs</b>									
Salaries	S1	95,105	0	19,869	33,555	41,680	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>20.89%</i>	<i>35.28%</i>	<i>43.83%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	58,112	0	12,141	20,503	25,468	0	0	0
<b>Subtotal - Personnel Costs</b>		<b>153,217</b>	<b>0</b>	<b>32,010</b>	<b>54,058</b>	<b>67,148</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>									
Maint Structures	S	88,068	0	18,399	31,072	38,596	0	0	0
Road Admin Cost	P	325	0	0	0	0	0	0	325
Janitorial Svcs	P	45,950	0	0	0	0	45,950	0	0
Other Svcs & Supplies	S	113,716	0	23,758	40,122	49,837	0	0	0
Transfers Out	P	0	0	0	0	0	0	0	0
Utilities	S	38,075	0	7,955	13,434	16,687	0	0	0
Rents & Concessions	S	(15,474)	0	(3,233)	(5,460)	(6,782)	0	0	0
Misc Revenue	S	(16,551)	0	(3,458)	(5,840)	(7,254)	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>254,109</b>	<b>0</b>	<b>43,421</b>	<b>73,329</b>	<b>91,085</b>	<b>45,950</b>	<b>0</b>	<b>325</b>
<b>Department Cost Total</b>		<b>407,326</b>	<b>0</b>	<b>75,431</b>	<b>127,387</b>	<b>158,233</b>	<b>45,950</b>	<b>0</b>	<b>325</b>
<b>Adjustments to Cost</b>									
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>407,326</b>	<b>0</b>	<b>75,431</b>	<b>127,387</b>	<b>158,233</b>	<b>45,950</b>	<b>0</b>	<b>325</b>
General Admin Distribution			0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$407,326</b>		<b>\$75,431</b>	<b>\$127,387</b>	<b>\$158,233</b>	<b>\$45,950</b>	<b>\$0</b>	<b>\$325</b>

not allocated

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:9 119 BUILDINGS & GROUND

Department	First Incoming	Second Incoming	COURTHOU SE	LIBRARY	ADMIN BLDG	JANITORIAL SVCS	B&G SERVICES	UNALLOCAT ED
2 SAFETY & WELLNESS	\$1,069	\$45	\$233	\$393	\$488	\$0	\$0	\$0
2 INSURANCE	3,484	143	758	1,280	1,590	0	0	0
Subtotal - 132 RISK MANAGEMENT	4,554	188	991	1,673	2,078	0	0	0
4 Budget/Dept Admin	51	2	11	19	23	0	0	0
Subtotal - 102 CAO	51	2	11	19	23	0	0	0
5 PERSONNEL SVCS	3,764	269	843	1,423	1,767	0	0	0
Subtotal - 103 PERSONNEL	3,764	269	843	1,423	1,767	0	0	0
6 ACCTS PAYABLE	3,970	750	986	1,665	2,069	0	0	0
6 PAYROLL SVCS	780	155	195	330	410	0	0	0
6 ACCOUNTING SVCS	4,863	950	1,214	2,051	2,548	0	0	0
Subtotal - 105 AUDITOR-CONTROLLE	9,614	1,855	2,396	4,046	5,026	0	0	0
7 COMMO	1,543	59	335	565	702	0	0	0
7 AUDIT/COST PLAN	1,490	57	323	546	678	0	0	0
Subtotal - 107 CENTRAL SERVICES	3,034	115	658	1,111	1,380	0	0	0
8 WARRANT PROCESS	956	71	215	362	450	0	0	0
Subtotal - 110 TREAS-TAX COLLECTI	956	71	215	362	450	0	0	0
9 JANITORIAL SVCS	0	5,126	1,071	1,809	2,247	0	0	0
Subtotal - 119 BUILDINGS & GROUND	0	5,126	1,071	1,809	2,247	0	0	0
<b>Total Incoming</b>	<b>21,972</b>	<b>7,626</b>	<b>6,184</b>	<b>10,443</b>	<b>12,972</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$436,924</b>	<b>\$81,615</b>	<b>\$137,830</b>	<b>\$171,204</b>	<b>\$45,950</b>	<b>\$0</b>	<b>\$325</b>
			18.68%	31.55%	39.18%	10.52%		0.07%

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**COURTHOUSE Allocations**

**Dept:9 119 BUILDINGS & GROUND**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 158 PROBATION DEPT	152	2.29%	\$1,833	\$0	\$1,833	\$37	\$1,870
70 115 COURT SERVICES	3,500	52.76%	42,218	0	42,218	841	43,059
116 ALL OTHER	2,982	44.95%	35,970	0	35,970	716	36,686
<b>Subtotal</b>	<b>6,634</b>	<b>100.00%</b>	<b>80,022</b>	<b>0</b>	<b>80,022</b>	<b>1,593</b>	<b>81,615</b>
Direct Bills					0		0
<b>Total</b>					<b>\$80,022</b>		<b>\$81,615</b>

Basis Units: SQUARE FOOTAGE  
 Source: AUDITOR

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**LIBRARY Allocations**

**Dept:9 119 BUILDINGS & GROUND**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 194 COUNTY LIBRARY	4,200	100.00%	\$135,139	\$0	\$135,139	\$2,691	\$137,830
<b>Subtotal</b>	4,200	100.00%	135,139	0	135,139	2,691	137,830
Direct Bills					0		0
<b>Total</b>					<b>\$135,139</b>		<b>\$137,830</b>

Basis Units: SQUARE FOOTAGE  
 Source: COUNTY RECORDS

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**ADMIN BLDG Allocations**

Dept:9 119 BUILDINGS & GROUND

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101 BOARD & CONSULT	1,560	20.66%	\$34,675	\$0	\$34,675	\$891	\$35,566
5 103 PERSONNEL	200	2.65%	4,446	0	4,446	0	4,446
6 105 AUDITOR-CONTROLLER	590	7.81%	13,114	0	13,114	0	13,114
7 107 CENTRAL SERVICES	420	5.56%	9,336	0	9,336	0	9,336
8 110 TREAS-TAX COLLECTOR	490	6.49%	10,891	0	10,891	0	10,891
12 104 COUNTY CLERK	749	9.92%	16,648	0	16,648	428	17,076
13 113 COUNTY ASSESSOR	1,208	16.00%	26,851	0	26,851	690	27,541
24 149 COUNTY SHERIFF	2,335	30.92%	51,901	0	51,901	1,334	53,235
<b>Subtotal</b>	<b>7,552</b>	<b>100.00%</b>	<b>167,862</b>	<b>0</b>	<b>167,862</b>	<b>3,342</b>	<b>171,204</b>
Direct Bills					0		0
<b>Total</b>					<b>\$167,862</b>		<b>\$171,204</b>

Basis Units: SQUARE FOOTAGE  
 Source: COUNTY BLDGS

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**JANITORIAL SVCS Allocations**

**Dept:9 119 BUILDINGS & GROUND**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101 BOARD & CONSULT	1,115	3.91%	\$1,796	\$0	\$1,796	\$0	\$1,796
5 103 PERSONNEL	200	0.70%	322	0	322	0	322
6 105 AUDITOR-CONTROLLER	590	2.07%	951	0	951	0	951
7 107 CENTRAL SERVICES	420	1.47%	677	0	677	0	677
8 110 TREAS-TAX COLLECTOR	490	1.72%	789	0	789	0	789
9 119 BUILDINGS & GROUND	3,182	11.16%	5,126	0	5,126	0	5,126
12 104 COUNTY CLERK	749	2.63%	1,207	0	1,207	0	1,207
13 113 COUNTY ASSESSOR	1,208	4.24%	1,946	0	1,946	0	1,946
21 146 DISTRICT ATTORNEY	750	2.63%	1,208	0	1,208	0	1,208
24 149 COUNTY SHERIFF	2,335	8.19%	3,762	0	3,762	0	3,762
34 167 BUILDING DEPT	690	2.42%	1,112	0	1,112	0	1,112
37 176 PLANNING DEPT	338	1.19%	545	0	545	0	545
41 186 WELFARE	4,183	14.67%	6,739	0	6,739	0	6,739
46 194 COUNTY LIBRARY	4,200	14.73%	6,767	0	6,767	0	6,767
48 198 MUSEUM	4,097	14.36%	6,601	0	6,601	0	6,601
49 (120) HEALTH DEPT	1,863	6.53%	3,001	0	3,001	0	3,001
51 (121) MENTAL HEALTH	338	1.19%	545	0	545	0	545
52 (122) DRUGS & ALCOHOL	718	2.52%	1,157	0	1,157	0	1,157
79 377 MENTAL HEALTH SVCS ACT	1,055	3.70%	1,700	0	1,700	0	1,700
<b>Subtotal</b>	<b>28,521</b>	<b>100.00%</b>	<b>45,950</b>	<b>0</b>	<b>45,950</b>	<b>0</b>	<b>45,950</b>
Direct Bills					0		0
<b>Total</b>					<b>\$45,950</b>		<b>\$45,950</b>

Basis Units: SQUARE FOOTAGE CLEANED  
 Source: AUDITOR'S OFFICE

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**B&G SERVICES Allocations**

Dept:9 119 BUILDINGS & GROUND

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 101 BOARD & CONSULT	1,115	3.64%	\$0	\$0	\$0	\$0	\$0
5 103 PERSONNEL	200	0.65%	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	590	1.93%	0	0	0	0	0
7 107 CENTRAL SERVICES	420	1.37%	0	0	0	0	0
8 110 TREAS-TAX COLLECTOR	490	1.60%	0	0	0	0	0
12 104 COUNTY CLERK	749	2.44%	0	0	0	0	0
13 113 COUNTY ASSESSOR	1,208	3.94%	0	0	0	0	0
21 146 DISTRICT ATTORNEY	750	2.45%	0	0	0	0	0
24 149 COUNTY SHERIFF	2,335	7.62%	0	0	0	0	0
28 158 PROBATION DEPT	518	1.69%	0	0	0	0	0
34 167 BUILDING DEPT	690	2.25%	0	0	0	0	0
37 176 PLANNING DEPT	338	1.10%	0	0	0	0	0
41 186 WELFARE	4,183	13.65%	0	0	0	0	0
46 194 COUNTY LIBRARY	4,200	13.71%	0	0	0	0	0
47 195/196 CO PARKS	4,210	13.74%	0	0	0	0	0
48 198 MUSEUM	4,097	13.37%	0	0	0	0	0
49 (120) HEALTH DEPT	1,863	6.08%	0	0	0	0	0
51 (121) MENTAL HEALTH	338	1.10%	0	0	0	0	0
52 (122) DRUGS & ALCOHOL	718	2.34%	0	0	0	0	0
54 (219/220) ROAD DEPT	1,630	5.32%	0	0	0	0	0
<b>Subtotal</b>	30,642	100.00%	0	0	0	0	0
Direct Bills					0		0
<b>Total</b>					<b>\$0</b>		<b>\$0</b>

Basis Units: TOTAL SQUARE FOOTAGE OCCUPIED  
 Source: AUDITOR'S OFFICE



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**Allocation Summary**

**Dept:9 119 BUILDINGS & GROUND**

<b>Department</b>	<b>COURTHOU SE</b>	<b>LIBRARY</b>	<b>ADMIN BLDG</b>	<b>JANITORIAL SVCS</b>	<b>B&amp;G SERVICES</b>	<b>UNALLOCAT ED</b>	<b>Total</b>
3 101 BOARD & CONSULT	\$0	\$0	\$35,566	\$1,796	\$0	\$0	\$37,362
5 103 PERSONNEL	0	0	4,446	322	0	0	4,768
6 105 AUDITOR-CONTROLLER	0	0	13,114	951	0	0	14,065
7 107 CENTRAL SERVICES	0	0	9,336	677	0	0	10,012
8 110 TREAS-TAX COLLECTOR	0	0	10,891	789	0	0	11,681
9 119 BUILDINGS & GROUND	0	0	0	5,126	0	0	5,126
12 104 COUNTY CLERK	0	0	17,076	1,207	0	0	18,283
13 113 COUNTY ASSESSOR	0	0	27,541	1,946	0	0	29,487
21 146 DISTRICT ATTORNEY	0	0	0	1,208	0	0	1,208
24 149 COUNTY SHERIFF	0	0	53,235	3,762	0	0	56,997
28 158 PROBATION DEPT	1,870	0	0	0	0	0	1,870
34 167 BUILDING DEPT	0	0	0	1,112	0	0	1,112
37 176 PLANNING DEPT	0	0	0	545	0	0	545
41 186 WELFARE	0	0	0	6,739	0	0	6,739
46 194 COUNTY LIBRARY	0	137,830	0	6,767	0	0	144,597
48 198 MUSEUM	0	0	0	6,601	0	0	6,601
49 (120) HEALTH DEPT	0	0	0	3,001	0	0	3,001
51 (121) MENTAL HEALTH	0	0	0	545	0	0	545
52 (122) DRUGS & ALCOHOL	0	0	0	1,157	0	0	1,157
70 115 COURT SERVICES	43,059	0	0	0	0	0	43,059
79 377 MENTAL HEALTH SVCS ACT	0	0	0	1,700	0	0	1,700
116 ALL OTHER	36,686	0	0	0	0	0	36,686
<b>Total</b>	<b>\$81,615</b>	<b>\$137,830</b>	<b>\$171,204</b>	<b>\$45,950</b>	<b>\$0</b>	<b>\$0</b>	<b>\$436,599</b>