

**Alpine County, California**  
**2 CFR PART 200 COST ALLOCATION PLAN**

**Fiscal Year 2018/2019**  
**For Use in Fiscal Year 2020/2021**



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, 2020 through June 30, 2021 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: \_\_\_\_\_

Name of Official: Craig Goodman, CPA

Title: Interim Finance Director

Date of Execution: \_\_\_\_\_

**ALPINE COUNTY, CALIFORNIA**  
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Department	101 BOARD & CONSULT	102 CAO	128 INSURANCE	109 INFORMATI ON TECHNOLO	104 COUNTY CLERK	113 COUNTY ASSESSOR	114 RECORDER	116 ELECTIONS	126 CHAMBER OF COMMERCE	130 SELF- INSURANCE FUND ISF
1 BUILDING DEPRECIATION	\$17,622	\$0	\$0	\$0	\$8,461	\$13,646	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	6,857	1,190	0	717	2,253	2,901	119	0	0	0
5 103 PERSONNEL	8,832	2,349	0	1,766	5,299	5,564	1,501	0	0	0
6 105 AUDITOR-CONTROLLER	14,494	5,454	0	5,810	9,191	9,500	2,022	1,242	785	11,252
7 107 CENTRAL SERVICES	2,063	1,246	0	1,407	2,788	9,638	947	396	169	2,517
8 110 TREAS-TAX COLLECTOR	299	105	0	200	252	135	114	166	6	6
9 119 BUILDINGS & GROUND	53,490	318	0	0	26,129	40,740	442	0	0	0
<b>Total Current Allocations</b>	<b>103,656</b>	<b>10,662</b>	<b>0</b>	<b>9,900</b>	<b>54,373</b>	<b>82,125</b>	<b>5,145</b>	<b>1,804</b>	<b>960</b>	<b>13,776</b>
Less: Prior Year Allocations	78,396	10,869	0	8,513	48,848	57,687	12,675	348	875	9,271
Carry-Forward	25,260	(207)	0	1,387	5,525	24,438	(7,530)	1,456	85	4,505
<b>Proposed Costs</b>	<b>\$128,915</b>	<b>\$10,454</b>	<b>\$0</b>	<b>\$11,288</b>	<b>\$59,899</b>	<b>\$106,564</b>	<b>\$(2,386)</b>	<b>\$3,259</b>	<b>\$1,045</b>	<b>\$18,281</b>

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Department	133 RETIREE BENEFITS	134 SURVEYOR/ ENGR	138 GRAND JURY	141 COUNTY COUNSEL	146 DISTRICT ATTORNEY	147 PUBLIC DEFENDER	292 ANTI DRUG ABUSE	149 COUNTY SHERIFF	154 BV MAINTENAN CE	150 JAIL COSTS
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,377	\$0	\$0
2 132 RISK MANAGEMENT	0	0	1,600	0	7,804	0	0	35,901	652	0
5 103 PERSONNEL	0	0	0	0	4,328	0	0	32,148	0	0
6 105 AUDITOR-CONTROLLER	6,794	400	159	2,663	10,396	1,212	0	65,879	2,264	691
7 107 CENTRAL SERVICES	1,135	52	36	1,089	2,659	169	0	19,096	220	155
8 110 TREAS-TAX COLLECTOR	348	34	0	80	520	92	0	924	0	0
9 119 BUILDINGS & GROUND	0	0	0	210	1,464	0	0	81,270	0	0
<b>Total Current Allocations</b>	<b>8,277</b>	<b>486</b>	<b>1,794</b>	<b>4,043</b>	<b>27,171</b>	<b>1,473</b>	<b>0</b>	<b>261,593</b>	<b>3,137</b>	<b>846</b>
Less: Prior Year Allocations	7,329	559	1,885	4,457	24,727	1,222	0	256,289	1,808	771
Carry-Forward	948	(73)	(91)	(414)	2,444	251	0	5,304	1,329	75
<b>Proposed Costs</b>	<b>\$9,225</b>	<b>\$412</b>	<b>\$1,703</b>	<b>\$3,630</b>	<b>\$29,615</b>	<b>\$1,724</b>	<b>\$0</b>	<b>\$266,897</b>	<b>\$4,465</b>	<b>\$922</b>

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Department	294 VICTIM WITNESS	158 PROBATION DEPT	162 BV FIRE DEPT	160/164 EMERGENC Y SVCS	165 EAST ALPINE FIRE	166 KIRKWOOD EMS	168 BV EMS	167 BUILDING DEPT	170 AGRICULTU RAL COMMISSIO	175 CDA
1 BUILDING DEPRECIATION	\$0	\$1,416	\$0	\$0	\$0	\$0	\$0	\$6,126	\$0	\$0
2 132 RISK MANAGEMENT	163	1,904	1,700	0	6,731	0	667	1,696	0	2,820
5 103 PERSONNEL	971	2,120	0	0	1,766	0	0	1,766	0	7,065
6 105 AUDITOR-CONTROLLER	2,554	5,777	2,401	1,329	7,766	0	1,465	6,205	188	13,320
7 107 CENTRAL SERVICES	201	1,514	834	257	814	0	24	1,656	39	4,405
8 110 TREAS-TAX COLLECTOR	332	336	256	37	573	0	15	191	3	520
9 119 BUILDINGS & GROUND	0	2,404	0	0	0	0	0	789	0	4,223
<b>Total Current Allocations</b>	4,222	15,470	5,190	1,622	17,649	0	2,171	18,429	230	32,354
Less: Prior Year Allocations	6,256	18,780	5,156	1,305	17,175	0	1,060	15,066	209	43,880
Carry-Forward	(2,034)	(3,310)	34	317	474	0	1,111	3,363	21	(11,526)
<b>Proposed Costs</b>	<b>\$2,188</b>	<b>\$12,160</b>	<b>\$5,225</b>	<b>\$1,940</b>	<b>\$18,123</b>	<b>\$0</b>	<b>\$3,282</b>	<b>\$21,791</b>	<b>\$250</b>	<b>\$20,828</b>

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Department	176 PLANNING DEPT	179 LOCAL AGENCY FORMATION	182 LOCAL HEALTH DEPT	185 SOLID WASTE	186 WELFARE	190 ONE STOP PROGRAM	191 OFFICE OF EDUCATION	187 SOCIAL SERVICES ASSISTANC E	188 GENERAL RELIEF	194 COUNTY LIBRARY
1 BUILDING DEPRECIATION	\$3,001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$398
2 132 RISK MANAGEMENT	4,104	0	0	0	6,432	0	3,112	0	0	3,028
5 103 PERSONNEL	1,766	0	0	0	11,093	0	0	0	0	5,264
6 105 AUDITOR-CONTROLLER	8,543	27	275	627	29,082	0	6,946	462	22	12,282
7 107 CENTRAL SERVICES	1,012	3	62	27	9,672	0	0	14	0	3,233
8 110 TREAS-TAX COLLECTOR	43	3	0	102	1,481	0	3	80	3	637
9 119 BUILDINGS & GROUND	471	0	0	0	8,095	0	0	0	0	145,473
<b>Total Current Allocations</b>	18,940	33	336	756	65,855	0	10,061	556	25	170,315
Less: Prior Year Allocations	15,537	91	306	736	103,514	6,678	4,700	414	17	130,371
Carry-Forward	3,403	(58)	30	20	(37,659)	(6,678)	5,361	142	8	39,944
<b>Proposed Costs</b>	<b>\$22,343</b>	<b>\$(26)</b>	<b>\$367</b>	<b>\$775</b>	<b>\$28,196</b>	<b>\$(6,678)</b>	<b>\$15,422</b>	<b>\$699</b>	<b>\$32</b>	<b>\$210,260</b>



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Department	195/196 CO PARKS	198 MUSEUM	(120) HEALTH DEPT	(124) ENVIRONME NTAL HLTH	(121) MENTAL HEALTH	(122) DRUGS & ALCOHOL	(151) TOBACCO	(152) TOBACCO PROP56	(219/220) ROAD DEPT	214 PARKING/R ECORDS MGMT
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,471	\$0
2 132 RISK MANAGEMENT	0	1,420	4,828	25	4,829	998	116	116	10,239	0
5 103 PERSONNEL	0	1,766	5,458	318	4,910	2,967	3,338	0	10,898	0
6 105 AUDITOR-CONTROLLER	0	3,935	20,359	4,132	20,699	9,531	2,660	1,545	34,942	0
7 107 CENTRAL SERVICES	0	1,306	6,392	393	3,614	1,453	586	338	6,749	0
8 110 TREAS-TAX COLLECTOR	0	157	825	520	1,102	933	246	9	1,561	0
9 119 BUILDINGS & GROUND	1,731	7,996	2,889	155	372	759	0	0	670	0
<b>Total Current Allocations</b>	1,731	16,580	40,752	5,543	35,527	16,641	6,947	2,008	79,530	0
Less: Prior Year Allocations	17,337	29,954	39,448	7,163	20,498	30,986	14,325	0	77,214	0
Carry-Forward	(15,606)	(13,374)	1,304	(1,620)	15,029	(14,345)	(7,378)	0	2,316	0
<b>Proposed Costs</b>	<b>\$(13,876)</b>	<b>\$3,207</b>	<b>\$42,055</b>	<b>\$3,924</b>	<b>\$50,555</b>	<b>\$2,296</b>	<b>\$(430)</b>	<b>\$2,008</b>	<b>\$81,846</b>	<b>\$0</b>

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Department	(330) FISH & GAME	(276) WATER SHED COORD	(273) BT EMERGENC Y PREP	(240) AIRPORT	280 PAN FLU EPO	(290) COPS GRANT	(291) CAL MMET	(295) LAW ENFORCEM ENT AB443	(310) MPUD	221 CO ROAD IMPROVEM ENT
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	0	734	0	62	0	0	0	0	0
5 103 PERSONNEL	0	0	1,113	0	777	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	895	0	4,976	57	3,045	0	0	83	0	504
7 107 CENTRAL SERVICES	160	0	278	6	170	0	0	0	0	0
8 110 TREAS-TAX COLLECTOR	37	0	493	6	459	0	0	15	0	80
9 119 BUILDINGS & GROUND	0	1,192	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	1,092	1,192	7,594	69	4,513	0	0	98	0	584
Less: Prior Year Allocations	787	0	10,551	111	9,221	0	0	(309)	0	614
Carry-Forward	305	0	(2,957)	(42)	(4,708)	0	0	407	0	(30)
<b>Proposed Costs</b>	<b>\$1,396</b>	<b>\$1,192</b>	<b>\$4,636</b>	<b>\$28</b>	<b>\$(194)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$506</b>	<b>\$0</b>	<b>\$555</b>

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Department	(340) CSA #1	361/370 TRANS COMM FD	(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
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	1,292	0	0	0	0	59	0	0	0
5 103 PERSONNEL	0	1,413	0	0	0	0	742	0	0	0
6 105 AUDITOR-CONTROLLER	5,415	6,717	23,594	377	0	0	482	511	635	6,458
7 107 CENTRAL SERVICES	0	1,317	0	0	0	0	94	111	98	0
8 110 TREAS-TAX COLLECTOR	129	225	4,732	3	0	0	12	3	40	1,268
9 119 BUILDINGS & GROUND	0	0	0	53,906	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>5,545</b>	<b>10,964</b>	<b>28,326</b>	<b>54,286</b>	<b>0</b>	<b>0</b>	<b>1,390</b>	<b>626</b>	<b>773</b>	<b>7,726</b>
Less: Prior Year Allocations	4,347	8,559	29,286	31,203	0	0	3,354	515	643	5,523
Carry-Forward	1,198	2,405	(960)	23,083	0	0	(1,964)	111	130	2,203
<b>Proposed Costs</b>	<b>\$6.742</b>	<b>\$13.368</b>	<b>\$27.367</b>	<b>\$77.368</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(575)</b>	<b>\$736</b>	<b>\$902</b>	<b>\$9.930</b>

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Department	375 STPUD MITIGATION	376 YOUTH OFFENDER BLOCK	377 MENTAL HEALTH SVCS ACT	260 CAPITAL OUTLAY	201 DEBT SERVICE FUND	261 HAWKINS PEAK	262 PER CAPITA GRANT	267 LEVIATHAN PEAK	268 MHSA- CAP FACILITY	297 FEDERAL ANTI-DRUG
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	11	5,778	0	0	0	0	0	0	0
5 103 PERSONNEL	0	141	20,490	0	0	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	0	2,036	55,692	292	1,442	0	0	0	414	0
7 107 CENTRAL SERVICES	320	333	12,102	0	0	0	0	0	0	0
8 110 TREAS-TAX COLLECTOR	0	111	1,647	58	6	0	0	0	83	0
9 119 BUILDINGS & GROUND	0	0	1,626	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	320	2,632	97,335	350	1,448	0	0	0	498	0
Less: Prior Year Allocations	4,479	1,681	81,110	239	1,212	0	0	0	136	0
Carry-Forward	(4,159)	951	16,225	111	236	0	0	0	362	0
<b>Proposed Costs</b>	<b>\$(3,839)</b>	<b>\$3,583</b>	<b>\$113,560</b>	<b>\$461</b>	<b>\$1,684</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$859</b>	<b>\$0</b>

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Department	298 FEDERAL CAL-MMET	299 DEA GRANTS	271 GRANTS CLEARING	272 SAMSHA GRANT	274 HPP	296 COPS(FEDE RAL)	300 EMPG	311 ASSESSOR S SPEC REV	312 RECORDER S SPEC REV	315 TAX COLLECTIO N TRUST
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	0	0	0	56	0	0	0	0	0
5 103 PERSONNEL	0	0	0	0	707	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	0	0	0	0	5,087	0	0	26	95	17
7 107 CENTRAL SERVICES	0	0	0	0	480	0	0	0	0	0
8 110 TREAS-TAX COLLECTOR	0	0	0	0	594	0	0	3	9	3
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,924</b>	<b>0</b>	<b>0</b>	<b>29</b>	<b>104</b>	<b>20</b>
Less: Prior Year Allocations	0	0	54	0	5,707	0	0	77	142	(1)
Carry-Forward	0	0	(54)	0	1,217	0	0	(48)	(38)	21
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(54)</b>	<b>\$0</b>	<b>\$8,141</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(19)</b>	<b>\$66</b>	<b>\$41</b>

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Department	394 SNC PROP 84 GRANT	395 WOODSTOV E REPLACEM	397 TITLE III FIRE SAFETY	399 TOBACCO SETTLEMEN T	515 AB233 COURT DISTRIBUTI ON	516 MH 2011 REALIGNME NT	517 MENTAL HEALTH	519 PH REALIGNME NT	522 SS REALIGNME NT	523 LOCAL REV FUND 2011 H
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 132 RISK MANAGEMENT	0	0	0	0	0	0	0	0	0	0
5 103 PERSONNEL	0	0	0	0	0	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	0	92	352	207	1,967	0	0	0	0	0
7 107 CENTRAL SERVICES	0	0	0	0	0	0	0	0	0	0
8 110 TREAS-TAX COLLECTOR	0	6	25	6	139	0	0	0	0	0
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	0	98	376	214	2,106	0	0	0	0	0
Less: Prior Year Allocations	1,129	691	959	353	2,017	0	0	0	0	0
Carry-Forward	(1,129)	(593)	(583)	(139)	89	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$(1,129)</b>	<b>\$(494)</b>	<b>\$(206)</b>	<b>\$74</b>	<b>\$2,195</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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**Summary Schedule**

Department	524 LOCAL REV FUND 2011 P	525 CC PERF INCENTIVES FU	595 TRANSPOR TATION - LTF	596 STATE TRANSIT ASST.(S)	264 FACILITY MASTER PLAN	202 150TH ANNIVERSA RY ADH	152 SHERIFF GRANTS	156 INTEROP COMMO CAP MAINT	213 VEHICLE REPLACEM ENT	ALL OTHER
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,778
2 132 RISK MANAGEMENT	56	16	0	0	0	0	0	0	0	0
5 103 PERSONNEL	707	212	0	0	0	0	0	0	0	0
6 105 AUDITOR-CONTROLLER	1,901	1,069	1,885	0	0	0	2,011	199	184	921
7 107 CENTRAL SERVICES	0	0	0	0	0	0	0	0	0	1,163
8 110 TREAS-TAX COLLECTOR	52	114	0	0	0	0	403	22	37	185
9 119 BUILDINGS & GROUND	0	0	0	0	0	0	0	0	0	45,928
<b>Total Current Allocations</b>	<b>2,716</b>	<b>1,412</b>	<b>1,885</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,414</b>	<b>220</b>	<b>221</b>	<b>75,975</b>
Less: Prior Year Allocations	546	413	0	0	0	0	539	281	136	55,648
Carry-Forward	2,170	999	0	0	0	0	1,875	(61)	85	20,327
<b>Proposed Costs</b>	<b>\$4,886</b>	<b>\$2,410</b>	<b>\$1,885</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,290</b>	<b>\$160</b>	<b>\$306</b>	<b>\$96,301</b>

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**Summary Schedule**

<b>Department</b>	<b>Total</b>
1 BUILDING DEPRECIATION	\$119,294
2 132 RISK MANAGEMENT	122,987
5 103 PERSONNEL	149,557
6 105 AUDITOR-CONTROLLER	476,922
7 107 CENTRAL SERVICES	107,010
8 110 TREAS-TAX COLLECTOR	24,256
9 119 BUILDINGS & GROUND	482,743
<b>Total Current Allocations</b>	<u>1,482,769</u>
Less: Prior Year Allocations	<u>1,396,658</u>
Carry-Forward	<u>81,026</u>
<b>Proposed Costs</b>	<u><u>\$1,563,795</u></u>



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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
3 101 BOARD & CONSULT	103,656	78,396	25,260	0	128,915
4 102 CAO	10,662	10,869	(207)	0	10,454
10 128 INSURANCE	0	0	0	0	0
11 109 INFORMATION TECHNOLOGY	9,900	8,513	1,387	0	11,288
12 104 COUNTY CLERK	54,373	48,848	5,525	0	59,899
13 113 COUNTY ASSESSOR	82,125	57,687	24,438	0	106,564
14 114 RECORDER	5,145	12,675	(7,530)	0	(2,386)
15 116 ELECTIONS	1,804	348	1,456	0	3,259
16 126 CHAMBER OF COMMERCE	960	875	85	0	1,045
17 130 SELF-INSURANCE FUND ISF	13,776	9,271	4,505	0	18,281
18 133 RETIREE BENEFITS	8,277	7,329	948	0	9,225
19 134 SURVEYOR/ENGR	486	559	(73)	0	412
20 138 GRAND JURY	1,794	1,885	(91)	0	1,703
21 141 COUNTY COUNSEL	4,043	4,457	(414)	0	3,630
22 146 DISTRICT ATTORNEY	27,171	24,727	2,444	0	29,615
23 147 PUBLIC DEFENDER	1,473	1,222	251	0	1,724
24 292 ANTI DRUG ABUSE	0	0	0	0	0
25 149 COUNTY SHERIFF	261,593	256,289	5,304	0	266,897
26 154 BV MAINTENANCE	3,137	1,808	1,329	0	4,465
27 150 JAIL COSTS	846	771	75	0	922
28 294 VICTIM WITNESS	4,222	6,256	(2,034)	0	2,188
29 158 PROBATION DEPT	15,470	18,780	(3,310)	0	12,160
30 162 BV FIRE DEPT	5,190	5,156	34	0	5,225
31 160/164 EMERGENCY SVCS	1,622	1,305	317	0	1,940
32 165 EAST ALPINE FIRE	17,649	17,175	474	0	18,123
33 166 KIRKWOOD EMS	0	0	0	0	0
34 168 BV EMS	2,171	1,060	1,111	0	3,282
35 167 BUILDING DEPT	18,429	15,066	3,363	0	21,791
36 170 AGRICULTURAL COMMISSION	230	209	21	0	250
37 175 CDA	32,354	43,880	(11,526)	0	20,828
38 176 PLANNING DEPT	18,940	15,537	3,403	0	22,343
39 179 LOCAL AGENCY FORMATION	33	91	(58)	0	(26)
40 182 LOCAL HEALTH DEPT	336	306	30	0	367
41 185 SOLID WASTE	756	736	20	0	775
42 186 WELFARE	65,855	103,514	(37,659)	0	28,196
43 190 ONE STOP PROGRAM	0	6,678	(6,678)	0	(6,678)
44 191 OFFICE OF EDUCATION	10,061	4,700	5,361	0	15,422
45 187 SOCIAL SERVICES ASSISTANCI	556	414	142	0	699
46 188 GENERAL RELIEF	25	17	8	0	32
47 194 COUNTY LIBRARY	170,315	130,371	39,944	0	210,260
48 195/196 CO PARKS	1,731	17,337	(15,606)	0	(13,876)

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
49 198 MUSEUM	16,580	29,954	(13,374)	0	3,207
50 (120) HEALTH DEPT	40,752	39,448	1,304	0	42,055
51 (124) ENVIRONMENTAL HLTH	5,543	7,163	(1,620)	0	3,924
52 (121) MENTAL HEALTH	35,527	20,498	15,029	0	50,555
53 (122) DRUGS & ALCOHOL	16,641	30,986	(14,345)	0	2,296
54 (151) TOBACCO	6,947	14,325	(7,378)	0	(430)
55 (152) TOBACCO PROP56	2,008	0	0	0	2,008
56 (219/220) ROAD DEPT	79,530	77,214	2,316	0	81,846
57 214 PARKING/RECORDS MGMT	0	0	0	0	0
58 (330) FISH & GAME	1,092	787	305	0	1,396
59 (276) WATER SHED COORD	1,192	0	0	0	1,192
60 (273) BT EMERGENCY PREP	7,594	10,551	(2,957)	0	4,636
61 (240) AIRPORT	69	111	(42)	0	28
62 280 PAN FLU EPO	4,513	9,221	(4,708)	0	(194)
63 (290) COPS GRANT	0	0	0	0	0
64 (291) CAL MMET	0	0	0	0	0
65 (295) LAW ENFORCEMENT AB443	98	(309)	407	0	506
66 (310) MPUD	0	0	0	0	0
67 221 CO ROAD IMPROVEMENT	584	614	(30)	0	555
68 (340) CSA #1	5,545	4,347	1,198	0	6,742
69 361/370 TRANS COMM FD	10,964	8,559	2,405	0	13,368
70 (400'S) SCHOOLS	28,326	29,286	(960)	0	27,367
71 115 COURT SERVICES	54,286	31,203	23,083	0	77,368
72 215 STATE OES	0	0	0	0	0
73 293 OHV GRANT FUND	0	0	0	0	0
74 341 BV PUBLIC SAFTEY	1,390	3,354	(1,964)	0	(575)
75 342 BV SW ASSESSMENT	626	515	111	0	736
76 343 BV TRANSFER STATION	773	643	130	0	902
77 (500) OTHER TRUST & AGENCY	7,726	5,523	2,203	0	9,930
78 375 STPUD MITIGATION	320	4,479	(4,159)	0	(3,839)
79 376 YOUTH OFFENDER BLOCK	2,632	1,681	951	0	3,583
80 377 MENTAL HEALTH SVCS ACT	97,335	81,110	16,225	0	113,560
81 260 CAPITAL OUTLAY	350	239	111	0	461
82 201 DEBT SERVICE FUND	1,448	1,212	236	0	1,684
83 261 HAWKINS PEAK	0	0	0	0	0
84 262 PER CAPITA GRANT	0	0	0	0	0
85 267 LEVIATHAN PEAK	0	0	0	0	0
86 268 MHSA-CAP FACILITY	498	136	362	0	859
87 297 FEDERAL ANTI-DRUG	0	0	0	0	0
88 298 FEDERAL CAL-MMET	0	0	0	0	0
89 299 DEA GRANTS	0	0	0	0	0

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
90 271 GRANTS CLEARING	0	54	(54)	0	(54)
91 272 SAMSHA GRANT	0	0	0	0	0
92 274 HPP	6,924	5,707	1,217	0	8,141
93 296 COPS(FEDERAL)	0	0	0	0	0
94 300 EMPG	0	0	0	0	0
95 311 ASSESSORS SPEC REV	29	77	(48)	0	(19)
96 312 RECORDERS SPEC REV	104	142	(38)	0	66
97 315 TAX COLLECTION TRUST	20	(1)	21	0	41
98 394 SNC PROP 84 GRANT	0	1,129	(1,129)	0	(1,129)
99 395 WOODSTOVE REPLACEMENT	98	691	(593)	0	(494)
100 397 TITLE III FIRE SAFETY	376	959	(583)	0	(206)
101 399 TOBACCO SETTLEMENT	214	353	(139)	0	74
102 515 AB233 COURT DISTRIBUTION	2,106	2,017	89	0	2,195
103 516 MH 2011 REALIGNMENT	0	0	0	0	0
104 517 MENTAL HEALTH	0	0	0	0	0
105 519 PH REALIGNMENT	0	0	0	0	0
106 522 SS REALIGNMENT	0	0	0	0	0
107 523 LOCAL REV FUND 2011 H	0	0	0	0	0
108 524 LOCAL REV FUND 2011 P	2,716	546	2,170	0	4,886
109 525 CC PERF INCENTIVES FU	1,412	413	999	0	2,410
110 595 TRANSPORTATION - LTF	1,885	0	0	0	1,885
111 596 STATE TRANSIT ASST.(S	0	0	0	0	0
112 264 FACILITY MASTER PLAN	0	0	0	0	0
113 202 150TH ANNIVERSARY ADH	0	0	0	0	0
114 152 SHERIFF GRANTS	2,414	539	1,875	0	4,290
115 156 INTEROP COMMO CAP MAINT	220	281	(61)	0	160
116 213 VEHICLE REPLACEMENT	221	136	85	0	306
117 ALL OTHER	75,975	55,648	20,327	0	96,301
<b>Total</b>	<b>1,482,769</b>	<b>1,396,658</b>	<b>81,026</b>	<b>0</b>	<b>1,563,795</b>

**Building Depreciation**

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

The Social Services building is based on the annual rental rate and is directly allocated to Social Services. The rental rate agreement needs updated and therefore is not allocated in the cost plan.

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**A. Department Costs**

**Dept:1 BUILDING DEPRECIATION**

Description		Amount	General Admin	COURTHOU SE	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	138,498	0	29,194	398	85,309	0	0	0	23,597
SOCIAL SVCS BLDG	P	0	0	0	0	0	0	0	0	0
PUBLIC HEALTH	P	0	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>138,498</b>	<b>0</b>	<b>29,194</b>	<b>398</b>	<b>85,309</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,597</b>
<b>Department Cost Total</b>		<b>138,498</b>	<b>0</b>	<b>29,194</b>	<b>398</b>	<b>85,309</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,597</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>138,498</b>	<b>0</b>	<b>29,194</b>	<b>398</b>	<b>85,309</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,597</b>
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$138,498</b>		<b>\$29,194</b>	<b>\$398</b>	<b>\$85,309</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,597</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	138,498	0
SOCIAL SVCS BLDG	0	0
PUBLIC HEALTH	0	0
Subtotal - Services & Supplies	<hr/> 138,498	<hr/> 0
<b>Department Cost Total</b>	138,498	0
Adjustments to Cost		
Subtotal - Adjustments	<hr/> 0	<hr/> 0
<b>Total Costs After Adjustments</b>	138,498	0
General Admin Distribution		0
<b>Grand Total</b>	<hr/> <b>\$138,498</b>	<hr/> <b>\$0</b>
	not allocated	

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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
29 158 PROBATION DEPT	152	4.85%	\$1,416	\$0	\$1,416	\$0	\$1,416
117 ALL OTHER	2,982	95.15%	27,778	0	27,778	0	27,778
<b>Subtotal</b>	3,134	100.00%	29,194	0	29,194	0	29,194
Direct Bills					0		0
<b>Total</b>					<b>\$29,194</b>		<b>\$29,194</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
47 194 COUNTY LIBRARY	4,200	100.00%	\$398	\$0	\$398	\$0	\$398
<b>Subtotal</b>	4,200	100.00%	398	0	398	0	398
Direct Bills					0		0
<b>Total</b>					<b>\$398</b>		<b>\$398</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%	\$17,622	\$0	\$17,622	\$0	\$17,622
5 103 PERSONNEL	200	2.65%	2,259	0	2,259	0	2,259
6 105 AUDITOR-CONTROLLER	590	7.81%	6,665	0	6,665	0	6,665
7 107 CENTRAL SERVICES	420	5.56%	4,744	0	4,744	0	4,744
8 110 TREAS-TAX COLLECTOR	490	6.49%	5,535	0	5,535	0	5,535
12 104 COUNTY CLERK	749	9.92%	8,461	0	8,461	0	8,461
13 113 COUNTY ASSESSOR	1,208	16.00%	13,646	0	13,646	0	13,646
25 149 COUNTY SHERIFF	2,335	30.92%	26,377	0	26,377	0	26,377
<b>Subtotal</b>	7,552	100.00%	85,309	0	85,309	0	85,309
Direct Bills					0		0
<b>Total</b>					<b>\$85,309</b>		<b>\$85,309</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
7 107 CENTRAL SERVICES	31.20	1.06%	\$0	\$0	\$0	\$0	\$0
50 (120) HEALTH DEPT	1,863.00	63.15%	0	0	0	0	0
52 (121) MENTAL HEALTH	338.00	11.46%	0	0	0	0	0
53 (122) DRUGS & ALCOHOL	718.00	24.34%	0	0	0	0	0
<b>Subtotal</b>	<b>2,950.20</b>	<b>100.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Direct Bills					0		0
<b>Total</b>					<b>\$0</b>		<b>\$0</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
42 186 WELFARE	4,183	100.00%	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	4,183	100.00%	0	0	0	0	0
Direct Bills					0		0
<b>Total</b>					\$0		\$0

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
35 167 BUILDING DEPT	690	25.96%	\$6,126	\$0	\$6,126	\$0	\$6,126
38 176 PLANNING DEPT	338	12.72%	3,001	0	3,001	0	3,001
56 (219/220) ROAD DEPT	1,630	61.32%	14,471	0	14,471	0	14,471
<b>Subtotal</b>	<b>2,658</b>	<b>100.00%</b>	<b>23,597</b>	<b>0</b>	<b>23,597</b>	<b>0</b>	<b>23,597</b>
Direct Bills					0		0
<b>Total</b>					<b>\$23,597</b>		<b>\$23,597</b>

Basis Units: SQUARE FOOTAGE  
 Source: COUNTY BLDGS

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**Allocation Summary**

**Dept:1 BUILDING DEPRECIATION**

<b>Department</b>	<b>COURTHOU SE</b>	<b>LIBRARY</b>	<b>ADMIN BUILDING</b>	<b>BV COMM SVCS</b>	<b>SOCIAL SVCS</b>	<b>PUB HEALTH</b>	<b>CDA</b>	<b>TURTLE ROCK</b>	<b>Total</b>
3 101 BOARD & CONSULT	\$0	\$0	\$17,622	\$0	\$0	\$0	\$0	\$0	\$17,622
5 103 PERSONNEL	0	0	2,259	0	0	0	0	0	2,259
6 105 AUDITOR-CONTROLLER	0	0	6,665	0	0	0	0	0	6,665
7 107 CENTRAL SERVICES	0	0	4,744	0	0	0	0	0	4,744
8 110 TREAS-TAX COLLECTOR	0	0	5,535	0	0	0	0	0	5,535
12 104 COUNTY CLERK	0	0	8,461	0	0	0	0	0	8,461
13 113 COUNTY ASSESSOR	0	0	13,646	0	0	0	0	0	13,646
25 149 COUNTY SHERIFF	0	0	26,377	0	0	0	0	0	26,377
29 158 PROBATION DEPT	1,416	0	0	0	0	0	0	0	1,416
35 167 BUILDING DEPT	0	0	0	0	0	0	6,126	0	6,126
38 176 PLANNING DEPT	0	0	0	0	0	0	3,001	0	3,001
47 194 COUNTY LIBRARY	0	398	0	0	0	0	0	0	398
56 (219/220) ROAD DEPT	0	0	0	0	0	0	14,471	0	14,471
117 ALL OTHER	27,778	0	0	0	0	0	0	0	27,778
<b>Total</b>	<b>\$29,194</b>	<b>\$398</b>	<b>\$85,309</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,597</b>	<b>\$0</b>	<b>\$138,498</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	57,985	0	28,993	28,993	0
<i>Salary % Split</i>			<i>.00%</i>	<i>50.00%</i>	<i>50.00%</i>	<i>.00%</i>
Benefits	S	37,361	0	18,681	18,681	0
Subtotal - Personnel Costs		95,346	0	47,673	47,673	0
<b>Services &amp; Supplies Cost</b>						
Services & Supplies	S	33,775	0	16,888	16,888	0
Subtotal - Services & Supplies		33,775	0	16,888	16,888	0
<b>Department Cost Total</b>		129,121	0	64,561	64,561	0
<b>Adjustments to Cost</b>						
Subtotal - Adjustments		0	0	0	0	0
<b>Total Costs After Adjustments</b>		129,121	0	64,561	64,561	0
General Admin Distribution			0	0	0	0
<b>Grand Total</b>		<b>\$129,121</b>		<b>\$64,561</b>	<b>\$64,561</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	\$314	\$157	\$157	\$0
2 INSURANCE	0	112	56	56	0
Subtotal - 132 RISK MANAGEMENT	0	427	213	213	0
5 PERSONNEL SVCS	0	1,350	675	675	0
Subtotal - 103 PERSONNEL	0	1,350	675	675	0
6 ACCTS PAYABLE	0	562	281	281	0
6 PAYROLL SVCS	0	585	292	292	0
6 ACCOUNTING SVCS	0	1,483	742	742	0
Subtotal - 105 AUDITOR-CONTROLLE	0	2,630	1,315	1,315	0
7 AUDIT/COST PLAN	0	342	171	171	0
Subtotal - 107 CENTRAL SERVICES	0	342	171	171	0
8 WARRANT PROCESS	0	113	56	56	0
Subtotal - 110 TREAS-TAX COLLECTI	0	113	56	56	0
<b>Total Incoming</b>	<b>0</b>	<b>4,861</b>	<b>2,430</b>	<b>2,430</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$133,982</b>	<b>\$66,991</b>	<b>\$66,991</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	13	0.49%	\$314	\$0	\$314	\$0	\$314
3 101 BOARD & CONSULT	130	4.87%	3,143	0	3,143	119	3,262
4 102 CAO	40	1.50%	967	0	967	37	1,004
5 103 PERSONNEL	13	0.49%	314	0	314	12	326
6 105 AUDITOR-CONTROLLER	97	3.63%	2,345	0	2,345	89	2,434
8 110 TREAS-TAX COLLECTOR	52	1.95%	1,257	0	1,257	48	1,305
9 119 BUILDINGS & GROUND	59	2.21%	1,427	0	1,427	54	1,481
11 109 INFORMATION TECHNOLOGY	23	0.86%	556	0	556	21	577
12 104 COUNTY CLERK	73	2.73%	1,765	0	1,765	67	1,832
13 113 COUNTY ASSESSOR	98	3.67%	2,370	0	2,370	90	2,459
22 146 DISTRICT ATTORNEY	78	2.92%	1,886	0	1,886	71	1,957
25 149 COUNTY SHERIFF	417	15.62%	10,083	0	10,083	381	10,464
26 154 BV MAINTENANCE	26	0.97%	629	0	629	24	652
29 158 PROBATION DEPT	52	1.95%	1,257	0	1,257	48	1,305
32 165 EAST ALPINE FIRE	26	0.97%	629	0	629	24	652
34 168 BV EMS	26	0.97%	629	0	629	24	652
35 167 BUILDING DEPT	62	2.32%	1,499	0	1,499	57	1,556
37 175 CDA	90	3.37%	2,176	0	2,176	82	2,259
38 176 PLANNING DEPT	130	4.87%	3,143	0	3,143	119	3,262
42 186 WELFARE	110	4.12%	2,660	0	2,660	101	2,760
44 191 OFFICE OF EDUCATION	124	4.64%	2,998	0	2,998	113	3,112
47 194 COUNTY LIBRARY	104	3.90%	2,515	0	2,515	95	2,610
49 198 MUSEUM	51	1.91%	1,233	0	1,233	47	1,280
50 (120) HEALTH DEPT	176	6.59%	4,256	0	4,256	161	4,417
52 (121) MENTAL HEALTH	185	6.93%	4,473	0	4,473	169	4,643
53 (122) DRUGS & ALCOHOL	26	0.97%	629	0	629	24	652
56 (219/220) ROAD DEPT	151	5.66%	3,651	0	3,651	138	3,789
60 (273) BT EMERGENCY PREP	26	0.97%	629	0	629	24	652
69 361/370 TRANS COMM FD	47	1.76%	1,136	0	1,136	43	1,179
80 377 MENTAL HEALTH SVCS ACT	165	6.18%	3,990	0	3,990	151	4,141
<b>Subtotal</b>	<b>2,670</b>	<b>100.00%</b>	<b>64,561</b>	<b>0</b>	<b>64,561</b>	<b>2,430</b>	<b>66,991</b>
Direct Bills					0		0
<b>Total</b>					<b>\$64,561</b>		<b>\$66,991</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	919	0.17%	\$112	\$0	\$112	\$0	\$112
3 101 BOARD & CONSULT	28,360	5.37%	3,464	0	3,464	131	3,594
4 102 CAO	1,473	0.28%	180	0	180	7	187
5 103 PERSONNEL	930	0.18%	114	0	114	4	118
6 105 AUDITOR-CONTROLLER	3,322	0.63%	406	0	406	15	421
8 110 TREAS-TAX COLLECTOR	5,104	0.97%	623	0	623	24	647
9 119 BUILDINGS & GROUND	30,271	5.73%	3,697	0	3,697	139	3,837
11 109 INFORMATION TECHNOLOGY	1,107	0.21%	135	0	135	5	140
12 104 COUNTY CLERK	3,322	0.63%	406	0	406	15	421
13 113 COUNTY ASSESSOR	3,488	0.66%	426	0	426	16	442
14 114 RECORDER	941	0.18%	115	0	115	4	119
20 138 GRAND JURY	12,623	2.39%	1,542	0	1,542	58	1,600
22 146 DISTRICT ATTORNEY	46,127	8.73%	5,634	0	5,634	212	5,846
25 149 COUNTY SHERIFF	200,693	37.97%	24,512	0	24,512	924	25,436
28 294 VICTIM WITNESS	1,284	0.24%	157	0	157	6	163
29 158 PROBATION DEPT	4,729	0.89%	578	0	578	22	599
30 162 BV FIRE DEPT	13,415	2.54%	1,638	0	1,638	62	1,700
32 165 EAST ALPINE FIRE	47,957	9.07%	5,857	0	5,857	221	6,078
34 168 BV EMS	111	0.02%	14	0	14	1	14
35 167 BUILDING DEPT	1,107	0.21%	135	0	135	5	140
37 175 CDA	4,429	0.84%	541	0	541	20	561
38 176 PLANNING DEPT	6,643	1.26%	811	0	811	31	842
42 186 WELFARE	28,972	5.48%	3,539	0	3,539	133	3,672
47 194 COUNTY LIBRARY	3,300	0.62%	403	0	403	15	418
49 198 MUSEUM	1,107	0.21%	135	0	135	5	140
50 (120) HEALTH DEPT	3,244	0.61%	396	0	396	15	411
51 (124) ENVIRONMENTAL HLTH	199	0.04%	24	0	24	1	25
52 (121) MENTAL HEALTH	1,471	0.28%	180	0	180	7	186
53 (122) DRUGS & ALCOHOL	2,724	0.52%	333	0	333	13	345
54 (151) TOBACCO	914	0.17%	112	0	112	4	116
55 (152) TOBACCO PROP56	914	0.17%	112	0	112	4	116
56 (219/220) ROAD DEPT	50,891	9.63%	6,216	0	6,216	234	6,450
60 (273) BT EMERGENCY PREP	642	0.12%	78	0	78	3	81
62 280 PAN FLU EPO	487	0.09%	59	0	59	2	62
69 361/370 TRANS COMM FD	886	0.17%	108	0	108	4	112
74 341 BV PUBLIC SAFETY	465	0.09%	57	0	57	2	59
79 376 YOUTH OFFENDER BLOCK	89	0.02%	11	0	11	0	11
80 377 MENTAL HEALTH SVCS ACT	12,923	2.44%	1,578	0	1,578	60	1,638
92 274 HPP	443	0.08%	54	0	54	2	56
108 524 LOCAL REV FUND 2011 P	443	0.08%	54	0	54	2	56
109 525 CC PERF INCENTIVES FU	129	0.02%	16	0	16	1	16

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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>	528,598	100.00%	64,561	0	64,561	2,430	66,991
Direct Bills					0		0
<b>Total</b>					<b>\$64,561</b>		<b>\$66,991</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	\$314	\$112	\$0	\$427
3 101 BOARD & CONSULT	3,262	3,594	0	6,857
4 102 CAO	1,004	187	0	1,190
5 103 PERSONNEL	326	118	0	444
6 105 AUDITOR-CONTROLLER	2,434	421	0	2,855
8 110 TREAS-TAX COLLECTOR	1,305	647	0	1,952
9 119 BUILDINGS & GROUND	1,481	3,837	0	5,317
11 109 INFORMATION TECHNOLOGY	577	140	0	717
12 104 COUNTY CLERK	1,832	421	0	2,253
13 113 COUNTY ASSESSOR	2,459	442	0	2,901
14 114 RECORDER	0	119	0	119
20 138 GRAND JURY	0	1,600	0	1,600
22 146 DISTRICT ATTORNEY	1,957	5,846	0	7,804
25 149 COUNTY SHERIFF	10,464	25,436	0	35,901
26 154 BV MAINTENANCE	652	0	0	652
28 294 VICTIM WITNESS	0	163	0	163
29 158 PROBATION DEPT	1,305	599	0	1,904
30 162 BV FIRE DEPT	0	1,700	0	1,700
32 165 EAST ALPINE FIRE	652	6,078	0	6,731
34 168 BV EMS	652	14	0	667
35 167 BUILDING DEPT	1,556	140	0	1,696
37 175 CDA	2,259	561	0	2,820
38 176 PLANNING DEPT	3,262	842	0	4,104
42 186 WELFARE	2,760	3,672	0	6,432
44 191 OFFICE OF EDUCATION	3,112	0	0	3,112
47 194 COUNTY LIBRARY	2,610	418	0	3,028
49 198 MUSEUM	1,280	140	0	1,420
50 (120) HEALTH DEPT	4,417	411	0	4,828
51 (124) ENVIRONMENTAL HLTH	0	25	0	25
52 (121) MENTAL HEALTH	4,643	186	0	4,829
53 (122) DRUGS & ALCOHOL	652	345	0	998
54 (151) TOBACCO	0	116	0	116
55 (152) TOBACCO PROP56	0	116	0	116
56 (219/220) ROAD DEPT	3,789	6,450	0	10,239
60 (273) BT EMERGENCY PREP	652	81	0	734
62 280 PAN FLU EPO	0	62	0	62
69 361/370 TRANS COMM FD	1,179	112	0	1,292
74 341 BV PUBLIC SAFETY	0	59	0	59
79 376 YOUTH OFFENDER BLOCK	0	11	0	11
80 377 MENTAL HEALTH SVCS ACT	4,141	1,638	0	5,778
92 274 HPP	0	56	0	56

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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>
108 524 LOCAL REV FUND 2011 P	\$0	\$56	\$0	\$56
109 525 CC PERF INCENTIVES FU	0	16	0	16
<b>Total</b>	<b>\$66,991</b>	<b>\$66,991</b>	<b>\$0</b>	<b>\$133,982</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	57,758	0	57,758
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	37,096	0	37,096
Subtotal - Personnel Costs		<u>94,854</u>	0	<u>94,854</u>
<b>Services &amp; Supplies Cost</b>				
SERVICES & SUPPLIES	S	55,848	0	55,848
Subtotal - Services & Supplies		<u>55,848</u>	0	<u>55,848</u>
<b>Department Cost Total</b>		150,702	0	150,702
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		<u>0</u>	0	0
<b>Total Costs After Adjustments</b>		150,702	0	150,702
General Admin Distribution			0	0
<b>Grand Total</b>		<u><u>\$150,702</u></u>		<u><u>\$150,702</u></u>



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

Dept:5 103 PERSONNEL

Department	First Incoming	Second Incoming	PERSONNE L SVCS
1 ADMIN BUILDING	\$2,259	\$0	\$2,259
Subtotal - BUILDING DEPRECIATION	2,259	0	2,259
2 SAFETY & WELLNESS	314	12	326
2 INSURANCE	114	4	118
Subtotal - 132 RISK MANAGEMENT	428	16	444
5 PERSONNEL SVCS	0	1,366	1,366
Subtotal - 103 PERSONNEL	0	1,366	1,366
6 ACCTS PAYABLE	0	1,011	1,011
6 PAYROLL SVCS	0	585	585
6 ACCOUNTING SVCS	0	173	173
Subtotal - 105 AUDITOR-CONTROLLE	0	1,769	1,769
7 COMMO	0	1,092	1,092
7 POSTAGE/COPIES	0	20	20
7 AUDIT/COST PLAN	0	40	40
7 EDP	0	1,751	1,751
Subtotal - 107 CENTRAL SERVICES	0	2,903	2,903
8 WARRANT PROCESS	0	203	203
Subtotal - 110 TREAS-TAX COLLECTI	0	203	203
9 ADMIN BLDG	0	6,407	6,407
9 JANITORIAL SVCS	0	267	267
9 B&G SERVICES	0	82	82
Subtotal - 119 BUILDINGS & GROUN	0	6,756	6,756
<b>Total Incoming</b>	<b>2,687</b>	<b>13,013</b>	<b>15,701</b>
<b>C. Total Allocated</b>		<b>\$166,403</b>	<b>\$166,403</b>
			100.00%

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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	0.88%	\$1,350	\$0	\$1,350	\$0	\$1,350
3 101 BOARD & CONSULT	5.00	5.30%	8,130	0	8,130	702	8,832
4 102 CAO	1.33	1.41%	2,162	0	2,162	187	2,349
5 103 PERSONNEL	0.84	0.89%	1,366	0	1,366	0	1,366
6 105 AUDITOR-CONTROLLER	4.00	4.24%	6,504	0	6,504	562	7,065
8 110 TREAS-TAX COLLECTOR	2.00	2.12%	3,252	0	3,252	281	3,533
9 119 BUILDINGS & GROUND	2.00	2.12%	3,252	0	3,252	281	3,533
11 109 INFORMATION TECHNOLOGY	1.00	1.06%	1,626	0	1,626	140	1,766
12 104 COUNTY CLERK	3.00	3.18%	4,878	0	4,878	421	5,299
13 113 COUNTY ASSESSOR	3.15	3.34%	5,122	0	5,122	442	5,564
14 114 RECORDER	0.85	0.90%	1,382	0	1,382	119	1,501
22 146 DISTRICT ATTORNEY	2.45	2.60%	3,984	0	3,984	344	4,328
25 149 COUNTY SHERIFF	18.20	19.29%	29,592	0	29,592	2,556	32,148
28 294 VICTIM WITNESS	0.55	0.58%	894	0	894	77	971
29 158 PROBATION DEPT	1.20	1.27%	1,951	0	1,951	169	2,120
32 165 EAST ALPINE FIRE	1.00	1.06%	1,626	0	1,626	140	1,766
35 167 BUILDING DEPT	1.00	1.06%	1,626	0	1,626	140	1,766
37 175 CDA	4.00	4.24%	6,504	0	6,504	562	7,065
38 176 PLANNING DEPT	1.00	1.06%	1,626	0	1,626	140	1,766
42 186 WELFARE	6.28	6.66%	10,211	0	10,211	882	11,093
47 194 COUNTY LIBRARY	2.98	3.16%	4,845	0	4,845	418	5,264
49 198 MUSEUM	1.00	1.06%	1,626	0	1,626	140	1,766
50 (120) HEALTH DEPT	3.09	3.28%	5,024	0	5,024	434	5,458
51 (124) ENVIRONMENTAL HLTH	0.18	0.19%	293	0	293	25	318
52 (121) MENTAL HEALTH	2.78	2.95%	4,520	0	4,520	390	4,910
53 (122) DRUGS & ALCOHOL	1.68	1.78%	2,732	0	2,732	236	2,967
54 (151) TOBACCO	1.89	2.00%	3,073	0	3,073	265	3,338
56 (219/220) ROAD DEPT	6.17	6.54%	10,032	0	10,032	866	10,898
60 (273) BT EMERGENCY PREP	0.63	0.67%	1,024	0	1,024	88	1,113
62 280 PAN FLU EPO	0.44	0.47%	715	0	715	62	777
69 361/370 TRANS COMM FD	0.80	0.85%	1,301	0	1,301	112	1,413
74 341 BV PUBLIC SAFETY	0.42	0.45%	683	0	683	59	742
79 376 YOUTH OFFENDER BLOCK	0.08	0.08%	130	0	130	11	141
80 377 MENTAL HEALTH SVCS ACT	11.60	12.30%	18,861	0	18,861	1,629	20,490
92 274 HPP	0.40	0.42%	650	0	650	56	707
108 524 LOCAL REV FUND 2011 P	0.40	0.42%	650	0	650	56	707
109 525 CC PERF INCENTIVES FU	0.12	0.13%	195	0	195	17	212

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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>	94.34	100.00%	153,389	0	153,389	13,013	166,403
Direct Bills					0		0
<b>Total</b>					<b>\$153,389</b>		<b>\$166,403</b>

Basis Units: NUMBER OF FTE  
 Source: POSITION ALLOCATION LIST

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**Allocation Summary**

**Dept:5 103 PERSONNEL**

Department	PERSONNE L SVCS	Total
2 132 RISK MANAGEMENT	\$1,350	\$1,350
3 101 BOARD & CONSULT	8,832	8,832
4 102 CAO	2,349	2,349
5 103 PERSONNEL	1,366	1,366
6 105 AUDITOR-CONTROLLER	7,065	7,065
8 110 TREAS-TAX COLLECTOR	3,533	3,533
9 119 BUILDINGS & GROUND	3,533	3,533
11 109 INFORMATION TECHNOLOGY	1,766	1,766
12 104 COUNTY CLERK	5,299	5,299
13 113 COUNTY ASSESSOR	5,564	5,564
14 114 RECORDER	1,501	1,501
22 146 DISTRICT ATTORNEY	4,328	4,328
25 149 COUNTY SHERIFF	32,148	32,148
28 294 VICTIM WITNESS	971	971
29 158 PROBATION DEPT	2,120	2,120
32 165 EAST ALPINE FIRE	1,766	1,766
35 167 BUILDING DEPT	1,766	1,766
37 175 CDA	7,065	7,065
38 176 PLANNING DEPT	1,766	1,766
42 186 WELFARE	11,093	11,093
47 194 COUNTY LIBRARY	5,264	5,264
49 198 MUSEUM	1,766	1,766
50 (120) HEALTH DEPT	5,458	5,458
51 (124) ENVIRONMENTAL HLTH	318	318
52 (121) MENTAL HEALTH	4,910	4,910
53 (122) DRUGS & ALCOHOL	2,967	2,967
54 (151) TOBACCO	3,338	3,338
56 (219/220) ROAD DEPT	10,898	10,898
60 (273) BT EMERGENCY PREP	1,113	1,113
62 280 PAN FLU EPO	777	777
69 361/370 TRANS COMM FD	1,413	1,413
74 341 BV PUBLIC SAFETY	742	742
79 376 YOUTH OFFENDER BLOCK	141	141
80 377 MENTAL HEALTH SVCS ACT	20,490	20,490
92 274 HPP	707	707
108 524 LOCAL REV FUND 2011 P	707	707
109 525 CC PERF INCENTIVES FU	212	212
<b>Total</b>	<b>\$166,403</b>	<b>\$166,403</b>

**ALPINE COUNTY, CALIFORNIA**  
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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 was not allocated

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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	273,454	37,655	58,328	58,054	113,265	6,153
<i>Salary % Split</i>			<i>13.77%</i>	<i>21.33%</i>	<i>21.23%</i>	<i>41.42%</i>	<i>2.25%</i>
Benefits	S	128,660	17,716	27,443	27,315	53,291	2,895
Subtotal - Personnel Costs		402,114	55,371	85,771	85,369	166,556	9,048
<b>Services &amp; Supplies Cost</b>							
SERVICES & SUPPLIES	S	69,881	9,623	14,906	14,836	28,945	1,572
Subtotal - Services & Supplies		69,881	9,623	14,906	14,836	28,945	1,572
<b>Department Cost Total</b>		471,995	64,994	100,677	100,205	195,500	10,620
<b>Adjustments to Cost</b>							
Subtotal - Adjustments		0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		471,995	64,994	100,677	100,205	195,500	10,620
General Admin Distribution			(64,994)	16,077	16,002	31,219	1,696
<b>Grand Total</b>		<b>\$471,995</b>		<b>\$116,753</b>	<b>\$116,206</b>	<b>\$226,720</b>	<b>\$12,316</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	\$6,665	\$0	\$1,649	\$1,641	\$3,201	\$174
Subtotal - BUILDING DEPRECIATION	6,665	0	1,649	1,641	3,201	174
2 SAFETY & WELLNESS	2,345	89	602	599	1,169	64
2 INSURANCE	406	15	104	104	202	11
Subtotal - 132 RISK MANAGEMENT	2,751	104	706	703	1,371	75
5 PERSONNEL SVCS	6,504	562	1,748	1,740	3,394	184
Subtotal - 103 PERSONNEL	6,504	562	1,748	1,740	3,394	184
6 ACCTS PAYABLE	0	828	205	204	398	22
6 PAYROLL SVCS	0	4,364	1,080	1,074	2,096	114
6 ACCOUNTING SVCS	0	5,390	1,333	1,327	2,589	141
Subtotal - 105 AUDITOR-CONTROLLE	0	10,583	2,618	2,606	5,083	276
7 COMMO	0	1,638	405	403	787	43
7 AUDIT/COST PLAN	0	1,243	308	306	597	32
7 EDP	0	10,045	2,485	2,473	4,825	262
Subtotal - 107 CENTRAL SERVICES	0	12,927	3,198	3,183	6,209	337
8 WARRANT PROCESS	0	167	41	41	80	4
Subtotal - 110 TREAS-TAX COLLECTI	0	167	41	41	80	4
9 ADMIN BLDG	0	18,902	4,676	4,654	9,079	493
9 JANITORIAL SVCS	0	1,090	270	268	524	28
9 B&G SERVICES	0	243	60	60	116	6
Subtotal - 119 BUILDINGS & GROUN	0	20,235	5,005	4,982	9,720	528
<b>Total Incoming</b>	<b>15,920</b>	<b>44,577</b>	<b>14,965</b>	<b>14,894</b>	<b>29,059</b>	<b>1,579</b>
<b>C. Total Allocated</b>		<b>\$532,492</b>	<b>\$131,718</b>	<b>\$131,101</b>	<b>\$255,779</b>	<b>\$13,894</b>
			24.74%	24.62%	48.03%	2.61%

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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	40	0.47%	\$562	\$0	\$562	\$0	\$562
3 101 BOARD & CONSULT	97	1.13%	1,362	0	1,362	127	1,489
4 102 CAO	34	0.40%	477	0	477	45	522
5 103 PERSONNEL	72	0.84%	1,011	0	1,011	0	1,011
6 105 AUDITOR-CONTROLLER	59	0.69%	828	0	828	0	828
7 107 CENTRAL SERVICES	184	2.14%	2,584	0	2,584	241	2,825
8 110 TREAS-TAX COLLECTOR	31	0.36%	435	0	435	41	476
9 119 BUILDINGS & GROUND	330	3.84%	4,634	0	4,634	432	5,066
11 109 INFORMATION TECHNOLOGY	65	0.76%	913	0	913	85	998
12 104 COUNTY CLERK	82	0.95%	1,151	0	1,151	107	1,259
13 113 COUNTY ASSESSOR	44	0.51%	618	0	618	58	675
14 114 RECORDER	37	0.43%	520	0	520	48	568
15 116 ELECTIONS	54	0.63%	758	0	758	71	829
16 126 CHAMBER OF COMMERCE	2	0.02%	28	0	28	3	31
17 130 SELF-INSURANCE FUND ISF	2	0.02%	28	0	28	3	31
18 133 RETIREE BENEFITS	113	1.31%	1,587	0	1,587	148	1,735
19 134 SURVEYOR/ENGR	11	0.13%	154	0	154	14	169
21 141 COUNTY COUNSEL	26	0.30%	365	0	365	34	399
22 146 DISTRICT ATTORNEY	169	1.97%	2,373	0	2,373	221	2,594
23 147 PUBLIC DEFENDER	30	0.35%	421	0	421	39	461
25 149 COUNTY SHERIFF	300	3.49%	4,213	0	4,213	393	4,605
28 294 VICTIM WITNESS	108	1.26%	1,517	0	1,517	141	1,658
29 158 PROBATION DEPT	109	1.27%	1,531	0	1,531	143	1,673
30 162 BV FIRE DEPT	83	0.97%	1,165	0	1,165	109	1,274
31 160/164 EMERGENCY SVCS	12	0.14%	169	0	169	16	184
32 165 EAST ALPINE FIRE	186	2.16%	2,612	0	2,612	243	2,855
34 168 BV EMS	5	0.06%	70	0	70	7	77
35 167 BUILDING DEPT	62	0.72%	871	0	871	81	952
36 170 AGRICULTURAL COMMISSION	1	0.01%	14	0	14	1	15
37 175 CDA	169	1.97%	2,373	0	2,373	221	2,594
38 176 PLANNING DEPT	14	0.16%	197	0	197	18	215
39 179 LOCAL AGENCY FORMATION	1	0.01%	14	0	14	1	15
41 185 SOLID WASTE	33	0.38%	463	0	463	43	507
42 186 WELFARE	481	5.60%	6,754	0	6,754	630	7,384
44 191 OFFICE OF EDUCATION	1	0.01%	14	0	14	1	15
45 187 SOCIAL SERVICES ASSISTANCI	26	0.30%	365	0	365	34	399
46 188 GENERAL RELIEF	1	0.01%	14	0	14	1	15
47 194 COUNTY LIBRARY	207	2.41%	2,907	0	2,907	271	3,178
49 198 MUSEUM	51	0.59%	716	0	716	67	783
50 (120) HEALTH DEPT	268	3.12%	3,763	0	3,763	351	4,114
51 (124) ENVIRONMENTAL HLTH	169	1.97%	2,373	0	2,373	221	2,594
52 (121) MENTAL HEALTH	358	4.17%	5,027	0	5,027	469	5,496
53 (122) DRUGS & ALCOHOL	303	3.53%	4,255	0	4,255	397	4,651



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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
54 (151) TOBACCO	80	0.93%	\$1,123	\$0	\$1,123	\$105	\$1,228
55 (152) TOBACCO PROP56	3	0.03%	42	0	42	4	46
56 (219/220) ROAD DEPT	507	5.90%	7,119	0	7,119	664	7,783
58 (330) FISH & GAME	12	0.14%	169	0	169	16	184
60 (273) BT EMERGENCY PREP	160	1.86%	2,247	0	2,247	209	2,456
61 (240) AIRPORT	2	0.02%	28	0	28	3	31
62 280 PAN FLU EPO	149	1.73%	2,092	0	2,092	195	2,287
65 (295) LAW ENFORCEMENT AB443	5	0.06%	70	0	70	7	77
67 221 CO ROAD IMPROVEMENT	26	0.30%	365	0	365	34	399
68 (340) CSA #1	42	0.49%	590	0	590	55	645
69 361/370 TRANS COMM FD	73	0.85%	1,025	0	1,025	96	1,121
70 (400'S) SCHOOLS	1,537	17.88%	21,583	0	21,583	2,012	23,594
71 115 COURT SERVICES	1	0.01%	14	0	14	1	15
74 341 BV PUBLIC SAFETY	4	0.05%	56	0	56	5	61
75 342 BV SW ASSESSMENT	1	0.01%	14	0	14	1	15
76 343 BV TRANSFER STATION	13	0.15%	183	0	183	17	200
77 (500) OTHER TRUST & AGENCY	412	4.79%	5,785	0	5,785	539	6,325
79 376 YOUTH OFFENDER BLOCK	36	0.42%	506	0	506	47	553
80 377 MENTAL HEALTH SVCS ACT	535	6.22%	7,512	0	7,512	700	8,213
81 260 CAPITAL OUTLAY	19	0.22%	267	0	267	25	292
82 201 DEBT SERVICE FUND	2	0.02%	28	0	28	3	31
86 268 MHSA-CAP FACILITY	27	0.31%	379	0	379	35	414
92 274 HPP	193	2.25%	2,710	0	2,710	253	2,963
95 311 ASSESSORS SPEC REV	1	0.01%	14	0	14	1	15
96 312 RECORDERS SPEC REV	3	0.03%	42	0	42	4	46
97 315 TAX COLLECTION TRUST	1	0.01%	14	0	14	1	15
99 395 WOODSTOVE REPLACEMENT	2	0.02%	28	0	28	3	31
100 397 TITLE III FIRE SAFETY	8	0.09%	112	0	112	10	123
101 399 TOBACCO SETTLEMENT	2	0.02%	28	0	28	3	31
102 515 AB233 COURT DISTRIBUTION	45	0.52%	632	0	632	59	691
108 524 LOCAL REV FUND 2011 P	17	0.20%	239	0	239	22	261
109 525 CC PERF INCENTIVES FU	37	0.43%	520	0	520	48	568
114 152 SHERIFF GRANTS	131	1.52%	1,840	0	1,840	171	2,011
115 156 INTEROP COMMO CAP MAINT	7	0.08%	98	0	98	9	107
116 213 VEHICLE REPLACEMENT	12	0.14%	169	0	169	16	184
117 ALL OTHER	60	0.70%	843	0	843	79	921

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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>	8,595	100.00%	120,691	0	120,691	11,027	131,718
Direct Bills					0		0
<b>Total</b>					<b>\$120,691</b>		<b>\$131,718</b>

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

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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	13	0.49%	\$585	\$0	\$585	\$0	\$585
3 101 BOARD & CONSULT	130	4.87%	5,849	0	5,849	560	6,409
4 102 CAO	40	1.50%	1,800	0	1,800	172	1,972
5 103 PERSONNEL	13	0.49%	585	0	585	0	585
6 105 AUDITOR-CONTROLLER	97	3.63%	4,364	0	4,364	0	4,364
8 110 TREAS-TAX COLLECTOR	52	1.95%	2,340	0	2,340	224	2,564
9 119 BUILDINGS & GROUND	59	2.21%	2,654	0	2,654	254	2,909
11 109 INFORMATION TECHNOLOGY	23	0.86%	1,035	0	1,035	99	1,134
12 104 COUNTY CLERK	73	2.73%	3,284	0	3,284	315	3,599
13 113 COUNTY ASSESSOR	98	3.67%	4,409	0	4,409	422	4,831
22 146 DISTRICT ATTORNEY	78	2.92%	3,509	0	3,509	336	3,845
25 149 COUNTY SHERIFF	417	15.62%	18,761	0	18,761	1,797	20,558
26 154 BV MAINTENANCE	26	0.97%	1,170	0	1,170	112	1,282
29 158 PROBATION DEPT	52	1.95%	2,340	0	2,340	224	2,564
32 165 EAST ALPINE FIRE	26	0.97%	1,170	0	1,170	112	1,282
34 168 BV EMS	26	0.97%	1,170	0	1,170	112	1,282
35 167 BUILDING DEPT	62	2.32%	2,789	0	2,789	267	3,057
37 175 CDA	90	3.37%	4,049	0	4,049	388	4,437
38 176 PLANNING DEPT	130	4.87%	5,849	0	5,849	560	6,409
42 186 WELFARE	110	4.12%	4,949	0	4,949	474	5,423
44 191 OFFICE OF EDUCATION	124	4.64%	5,579	0	5,579	534	6,113
47 194 COUNTY LIBRARY	104	3.90%	4,679	0	4,679	448	5,127
49 198 MUSEUM	51	1.91%	2,295	0	2,295	220	2,514
50 (120) HEALTH DEPT	176	6.59%	7,918	0	7,918	758	8,677
52 (121) MENTAL HEALTH	185	6.93%	8,323	0	8,323	797	9,120
53 (122) DRUGS & ALCOHOL	26	0.97%	1,170	0	1,170	112	1,282
56 (219/220) ROAD DEPT	151	5.66%	6,794	0	6,794	651	7,444
60 (273) BT EMERGENCY PREP	26	0.97%	1,170	0	1,170	112	1,282
69 361/370 TRANS COMM FD	47	1.76%	2,115	0	2,115	203	2,317
80 377 MENTAL HEALTH SVCS ACT	165	6.18%	7,423	0	7,423	711	8,134
<b>Subtotal</b>	<b>2,670</b>	<b>100.00%</b>	<b>120,126</b>	<b>0</b>	<b>120,126</b>	<b>10,975</b>	<b>131,101</b>
Direct Bills					0		0
<b>Total</b>					<b>\$120,126</b>		<b>\$131,101</b>

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

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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	129,121	0.63%	\$1,483	\$0	\$1,483	\$0	\$1,483
3 101 BOARD & CONSULT	524,792	2.57%	6,028	0	6,028	568	6,596
4 102 CAO	235,518	1.15%	2,705	0	2,705	255	2,960
5 103 PERSONNEL	15,070	0.07%	173	0	173	0	173
6 105 AUDITOR-CONTROLLER	469,288	2.30%	5,390	0	5,390	0	5,390
7 107 CENTRAL SERVICES	284,666	1.40%	3,270	0	3,270	308	3,578
8 110 TREAS-TAX COLLECTOR	190,298	0.93%	2,186	0	2,186	206	2,392
9 119 BUILDINGS & GROUND	547,844	2.69%	6,293	0	6,293	593	6,886
11 109 INFORMATION TECHNOLOGY	292,649	1.43%	3,361	0	3,361	317	3,678
12 104 COUNTY CLERK	344,790	1.69%	3,960	0	3,960	373	4,333
13 113 COUNTY ASSESSOR	317,734	1.56%	3,650	0	3,650	344	3,993
14 114 RECORDER	115,658	0.57%	1,328	0	1,328	125	1,454
15 116 ELECTIONS	32,838	0.16%	377	0	377	36	413
16 126 CHAMBER OF COMMERCE	60,000	0.29%	689	0	689	65	754
17 130 SELF-INSURANCE FUND ISF	892,850	4.38%	10,256	0	10,256	966	11,222
18 133 RETIREE BENEFITS	402,559	1.97%	4,624	0	4,624	436	5,060
19 134 SURVEYOR/ENGR	18,388	0.09%	211	0	211	20	231
20 138 GRAND JURY	12,623	0.06%	145	0	145	14	159
21 141 COUNTY COUNSEL	180,162	0.88%	2,069	0	2,069	195	2,264
22 146 DISTRICT ATTORNEY	314,784	1.54%	3,616	0	3,616	341	3,956
23 147 PUBLIC DEFENDER	59,810	0.29%	687	0	687	65	752
25 149 COUNTY SHERIFF	3,239,537	15.88%	37,211	0	37,211	3,505	40,716
26 154 BV MAINTENANCE	78,131	0.38%	897	0	897	85	982
27 150 JAIL COSTS	55,000	0.27%	632	0	632	60	691
28 294 VICTIM WITNESS	71,329	0.35%	819	0	819	77	896
29 158 PROBATION DEPT	122,562	0.60%	1,408	0	1,408	133	1,540
30 162 BV FIRE DEPT	89,624	0.44%	1,029	0	1,029	97	1,126
31 160/164 EMERGENCY SVCS	91,063	0.45%	1,046	0	1,046	99	1,145
32 165 EAST ALPINE FIRE	288,696	1.41%	3,316	0	3,316	312	3,628
34 168 BV EMS	8,487	0.04%	97	0	97	9	107
35 167 BUILDING DEPT	174,751	0.86%	2,007	0	2,007	189	2,196
36 170 AGRICULTURAL COMMISSION	13,727	0.07%	158	0	158	15	173
37 175 CDA	500,386	2.45%	5,748	0	5,748	541	6,289
38 176 PLANNING DEPT	152,692	0.75%	1,754	0	1,754	165	1,919
39 179 LOCAL AGENCY FORMATION	925	0.00%	11	0	11	1	12
40 182 LOCAL HEALTH DEPT	21,864	0.11%	251	0	251	24	275
41 185 SOLID WASTE	9,584	0.05%	110	0	110	10	120
42 186 WELFARE	1,294,901	6.35%	14,874	0	14,874	1,401	16,275
44 191 OFFICE OF EDUCATION	65,073	0.32%	747	0	747	70	818
45 187 SOCIAL SERVICES ASSISTANCI	5,017	0.02%	58	0	58	5	63
46 188 GENERAL RELIEF	497	0.00%	6	0	6	1	6
47 194 COUNTY LIBRARY	316,421	1.55%	3,635	0	3,635	342	3,977
49 198 MUSEUM	50,728	0.25%	583	0	583	55	638

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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
50 (120) HEALTH DEPT	602,153	2.95%	\$6,917	\$0	\$6,917	\$652	\$7,568
51 (124) ENVIRONMENTAL HLTH	122,346	0.60%	1,405	0	1,405	132	1,538
52 (121) MENTAL HEALTH	483,951	2.37%	5,559	0	5,559	524	6,082
53 (122) DRUGS & ALCOHOL	286,261	1.40%	3,288	0	3,288	310	3,598
54 (151) TOBACCO	113,965	0.56%	1,309	0	1,309	123	1,432
55 (152) TOBACCO PROP56	119,262	0.58%	1,370	0	1,370	129	1,499
56 (219/220) ROAD DEPT	1,568,614	7.69%	18,018	0	18,018	1,697	19,715
58 (330) FISH & GAME	56,574	0.28%	650	0	650	61	711
60 (273) BT EMERGENCY PREP	98,506	0.48%	1,131	0	1,131	107	1,238
61 (240) AIRPORT	2,117	0.01%	24	0	24	2	27
62 280 PAN FLU EPO	60,313	0.30%	693	0	693	65	758
65 (295) LAW ENFORCEMENT AB443	489	0.00%	6	0	6	1	6
67 221 CO ROAD IMPROVEMENT	8,374	0.04%	96	0	96	9	105
68 (340) CSA #1	379,563	1.86%	4,360	0	4,360	411	4,770
69 361/370 TRANS COMM FD	260,908	1.28%	2,997	0	2,997	282	3,279
71 115 COURT SERVICES	28,755	0.14%	330	0	330	31	361
74 341 BV PUBLIC SAFTEY	33,479	0.16%	385	0	385	36	421
75 342 BV SW ASSESSMENT	39,451	0.19%	453	0	453	43	496
76 343 BV TRANSFER STATION	34,640	0.17%	398	0	398	37	435
77 (500) OTHER TRUST & AGENCY	10,618	0.05%	122	0	122	11	133
79 376 YOUTH OFFENDER BLOCK	118,013	0.58%	1,356	0	1,356	128	1,483
80 377 MENTAL HEALTH SVCS ACT	3,130,447	15.34%	35,958	0	35,958	3,387	39,345
82 201 DEBT SERVICE FUND	112,296	0.55%	1,290	0	1,290	121	1,411
92 274 HPP	169,042	0.83%	1,942	0	1,942	183	2,125
95 311 ASSESSORS SPEC REV	845	0.00%	10	0	10	1	11
96 312 RECORDERS SPEC REV	3,888	0.02%	45	0	45	4	49
97 315 TAX COLLECTION TRUST	106	0.00%	1	0	1	0	1
99 395 WOODSTOVE REPLACEMENT	4,892	0.02%	56	0	56	5	61
100 397 TITLE III FIRE SAFETY	18,207	0.09%	209	0	209	20	229
101 399 TOBACCO SETTLEMENT	14,060	0.07%	161	0	161	15	177
102 515 AB233 COURT DISTRIBUTION	101,579	0.50%	1,167	0	1,167	110	1,277
108 524 LOCAL REV FUND 2011 P	130,474	0.64%	1,499	0	1,499	141	1,640
109 525 CC PERF INCENTIVES FU	39,889	0.20%	458	0	458	43	501
110 595 TRANSPORTATION - LTF	150,000	0.74%	1,723	0	1,723	162	1,885
115 156 INTEROP COMMO CAP MAINT	7,264	0.04%	83	0	83	8	91

**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>	20,403,778	100.00%	234,367	0	234,367	21,412	255,779
Direct Bills					0		0
<b>Total</b>					<b>\$234,367</b>		<b>\$255,779</b>

Basis Units: RELATIVE BUDGET SIZE  
 Source: COUNTY BUDGET BOOK

**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	\$562	\$585	\$1,483	\$0	\$2,630
3 101 BOARD & CONSULT	1,489	6,409	6,596	0	14,494
4 102 CAO	522	1,972	2,960	0	5,454
5 103 PERSONNEL	1,011	585	173	0	1,769
6 105 AUDITOR-CONTROLLER	828	4,364	5,390	0	10,583
7 107 CENTRAL SERVICES	2,825	0	3,578	0	6,402
8 110 TREAS-TAX COLLECTOR	476	2,564	2,392	0	5,431
9 119 BUILDINGS & GROUND	5,066	2,909	6,886	0	14,860
11 109 INFORMATION TECHNOLOGY	998	1,134	3,678	0	5,810
12 104 COUNTY CLERK	1,259	3,599	4,333	0	9,191
13 113 COUNTY ASSESSOR	675	4,831	3,993	0	9,500
14 114 RECORDER	568	0	1,454	0	2,022
15 116 ELECTIONS	829	0	413	0	1,242
16 126 CHAMBER OF COMMERCE	31	0	754	0	785
17 130 SELF-INSURANCE FUND ISF	31	0	11,222	0	11,252
18 133 RETIREE BENEFITS	1,735	0	5,060	0	6,794
19 134 SURVEYOR/ENGR	169	0	231	0	400
20 138 GRAND JURY	0	0	159	0	159
21 141 COUNTY COUNSEL	399	0	2,264	0	2,663
22 146 DISTRICT ATTORNEY	2,594	3,845	3,956	0	10,396
23 147 PUBLIC DEFENDER	461	0	752	0	1,212
25 149 COUNTY SHERIFF	4,605	20,558	40,716	0	65,879
26 154 BV MAINTENANCE	0	1,282	982	0	2,264
27 150 JAIL COSTS	0	0	691	0	691
28 294 VICTIM WITNESS	1,658	0	896	0	2,554
29 158 PROBATION DEPT	1,673	2,564	1,540	0	5,777
30 162 BV FIRE DEPT	1,274	0	1,126	0	2,401
31 160/164 EMERGENCY SVCS	184	0	1,145	0	1,329
32 165 EAST ALPINE FIRE	2,855	1,282	3,628	0	7,766
34 168 BV EMS	77	1,282	107	0	1,465
35 167 BUILDING DEPT	952	3,057	2,196	0	6,205
36 170 AGRICULTURAL COMMISSION	15	0	173	0	188
37 175 CDA	2,594	4,437	6,289	0	13,320
38 176 PLANNING DEPT	215	6,409	1,919	0	8,543
39 179 LOCAL AGENCY FORMATION	15	0	12	0	27
40 182 LOCAL HEALTH DEPT	0	0	275	0	275
41 185 SOLID WASTE	507	0	120	0	627
42 186 WELFARE	7,384	5,423	16,275	0	29,082
44 191 OFFICE OF EDUCATION	15	6,113	818	0	6,946
45 187 SOCIAL SERVICES ASSISTANCI	399	0	63	0	462
46 188 GENERAL RELIEF	15	0	6	0	22

**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
47 194 COUNTY LIBRARY	\$3,178	\$5,127	\$3,977	\$0	\$12,282
49 198 MUSEUM	783	2,514	638	0	3,935
50 (120) HEALTH DEPT	4,114	8,677	7,568	0	20,359
51 (124) ENVIRONMENTAL HLTH	2,594	0	1,538	0	4,132
52 (121) MENTAL HEALTH	5,496	9,120	6,082	0	20,699
53 (122) DRUGS & ALCOHOL	4,651	1,282	3,598	0	9,531
54 (151) TOBACCO	1,228	0	1,432	0	2,660
55 (152) TOBACCO PROP56	46	0	1,499	0	1,545
56 (219/220) ROAD DEPT	7,783	7,444	19,715	0	34,942
58 (330) FISH & GAME	184	0	711	0	895
60 (273) BT EMERGENCY PREP	2,456	1,282	1,238	0	4,976
61 (240) AIRPORT	31	0	27	0	57
62 280 PAN FLU EPO	2,287	0	758	0	3,045
65 (295) LAW ENFORCEMENT AB443	77	0	6	0	83
67 221 CO ROAD IMPROVEMENT	399	0	105	0	504
68 (340) CSA #1	645	0	4,770	0	5,415
69 361/370 TRANS COMM FD	1,121	2,317	3,279	0	6,717
70 (400'S) SCHOOLS	23,594	0	0	0	23,594
71 115 COURT SERVICES	15	0	361	0	377
74 341 BV PUBLIC SAFTEY	61	0	421	0	482
75 342 BV SW ASSESSMENT	15	0	496	0	511
76 343 BV TRANSFER STATION	200	0	435	0	635
77 (500) OTHER TRUST & AGENCY	6,325	0	133	0	6,458
79 376 YOUTH OFFENDER BLOCK	553	0	1,483	0	2,036
80 377 MENTAL HEALTH SVCS ACT	8,213	8,134	39,345	0	55,692
81 260 CAPITAL OUTLAY	292	0	0	0	292
82 201 DEBT SERVICE FUND	31	0	1,411	0	1,442
86 268 MHSA-CAP FACILITY	414	0	0	0	414
92 274 HPP	2,963	0	2,125	0	5,087
95 311 ASSESSORS SPEC REV	15	0	11	0	26
96 312 RECORDERS SPEC REV	46	0	49	0	95
97 315 TAX COLLECTION TRUST	15	0	1	0	17
99 395 WOODSTOVE REPLACEMENT	31	0	61	0	92
100 397 TITLE III FIRE SAFETY	123	0	229	0	352
101 399 TOBACCO SETTLEMENT	31	0	177	0	207
102 515 AB233 COURT DISTRIBUTION	691	0	1,277	0	1,967
108 524 LOCAL REV FUND 2011 P	261	0	1,640	0	1,901
109 525 CC PERF INCENTIVES FU	568	0	501	0	1,069
110 595 TRANSPORTATION - LTF	0	0	1,885	0	1,885
114 152 SHERIFF GRANTS	2,011	0	0	0	2,011
115 156 INTEROP COMMO CAP MAINT	107	0	91	0	199



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**Allocation Summary**

Dept:6 105 AUDITOR-CONTROLLER

Department	ACCTS PAYABLE	PAYROLL SVCS	ACCOUNTIN G SVCS	UNALLOWE D	Total
116 213 VEHICLE REPLACEMENT	\$184	\$0	\$0	\$0	\$184
117 ALL OTHER	921	0	0	0	921
<b>Total</b>	<b>\$131,718</b>	<b>\$131,101</b>	<b>\$255,779</b>	<b>\$0</b>	<b>\$518,597</b>

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**Central Services**

This budget unit contains the allowable costs of Communications (phone system), Postage and the EDP Maintenance Contracts. Communications costs are allocated to departments based on the number of phones and 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 audit costs are allocated based on the relative budge size.

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

**Dept:7 107 CENTRAL SERVICES**

Description		Amount	General Admin	COMMO	POSTAGE/C OPIES	AUDIT/COST PLAN	EDP	UNALLOCAT ED
<b>Personnel Costs</b>								
Salaries	S	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>
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	49,788	0	49,788	0	0	0	0
PROF SERVICES	P	11,896	0	0	0	0	0	11,896
AUDIT	P	43,346	0	0	0	43,346	0	0
COST PLAN	P	5,500	0	0	0	5,500	0	0
RENTS & LEASES	P	11,543	0	0	0	0	4,792	6,751
MAINT AGREEMENTS	P	20,985	0	0	0	0	20,985	0
SERVICE & SUPPLIES	P	108,555	0	0	12,384	0	0	96,171
INTRAFUND TRANSFER	D	(9,594)	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>242,019</b>	<b>0</b>	<b>49,788</b>	<b>12,384</b>	<b>48,846</b>	<b>25,777</b>	<b>114,818</b>
<b>Department Cost Total</b>		<b>242,019</b>	<b>0</b>	<b>49,788</b>	<b>12,384</b>	<b>48,846</b>	<b>25,777</b>	<b>114,818</b>
<b>Adjustments to Cost</b>								
INTRAFUND TRANSFER	D	9,594	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>9,594</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>251,613</b>	<b>0</b>	<b>49,788</b>	<b>12,384</b>	<b>48,846</b>	<b>25,777</b>	<b>114,818</b>
General Admin Distribution			0	0	0	0	0	0
<b>Grand Total</b>		<b>\$251,613</b>		<b>\$49,788</b>	<b>\$12,384</b>	<b>\$48,846</b>	<b>\$25,777</b>	<b>\$114,818</b>

not allocated

**ALPINE COUNTY, CALIFORNIA**  
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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	UNALLOCAT ED
1 ADMIN BUILDING	\$4,744	\$0	\$939	\$234	\$921	\$486	\$2,165
1 BV COMM SVCS	0	0	0	0	0	0	0
Subtotal - BUILDING DEPRECIATION	4,744	0	939	234	921	486	2,165
6 ACCTS PAYABLE	2,584	241	559	139	548	289	1,289
6 ACCOUNTING SVCS	3,270	308	708	176	695	367	1,633
Subtotal - 105 AUDITOR-CONTROLLE	5,854	549	1,267	315	1,243	656	2,922
7 AUDIT/COST PLAN	0	754	149	37	146	77	344
Subtotal - 107 CENTRAL SERVICES	0	754	149	37	146	77	344
8 WARRANT PROCESS	0	519	103	26	101	53	237
Subtotal - 110 TREAS-TAX COLLECTI	0	519	103	26	101	53	237
9 ADMIN BLDG	0	13,456	2,663	662	2,612	1,378	6,140
9 JANITORIAL SVCS	0	604	120	30	117	62	276
9 B&G SERVICES	0	173	34	8	34	18	79
Subtotal - 119 BUILDINGS & GROUN	0	14,233	2,816	701	2,763	1,458	6,495
<b>Total Incoming</b>	<b>10,598</b>	<b>16,055</b>	<b>5,274</b>	<b>1,312</b>	<b>5,174</b>	<b>2,731</b>	<b>12,162</b>
<b>C. Total Allocated</b>		<b>\$278,266</b>	<b>\$55,062</b>	<b>\$13,696</b>	<b>\$54,020</b>	<b>\$28,508</b>	<b>\$126,980</b>
			19.79%	4.92%	19.41%	10.24%	45.63%

**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	1.05%	\$546	\$0	\$546	\$35	\$581
4 102 CAO	1.00	1.05%	546	0	546	35	581
5 103 PERSONNEL	2.00	2.11%	1,092	0	1,092	0	1,092
6 105 AUDITOR-CONTROLLER	3.00	3.16%	1,638	0	1,638	0	1,638
8 110 TREAS-TAX COLLECTOR	2.00	2.11%	1,092	0	1,092	71	1,163
9 119 BUILDINGS & GROUND	3.00	3.16%	1,638	0	1,638	106	1,744
11 109 INFORMATION TECHNOLOGY	1.00	1.05%	546	0	546	35	581
12 104 COUNTY CLERK	3.00	3.16%	1,638	0	1,638	106	1,744
13 113 COUNTY ASSESSOR	3.00	3.16%	1,638	0	1,638	106	1,744
14 114 RECORDER	1.00	1.05%	546	0	546	35	581
21 141 COUNTY COUNSEL	1.00	1.05%	546	0	546	35	581
22 146 DISTRICT ATTORNEY	3.00	3.16%	1,638	0	1,638	106	1,744
25 149 COUNTY SHERIFF	17.00	17.89%	9,285	0	9,285	600	9,885
29 158 PROBATION DEPT	2.00	2.11%	1,092	0	1,092	71	1,163
30 162 BV FIRE DEPT	1.00	1.05%	546	0	546	35	581
35 167 BUILDING DEPT	2.00	2.11%	1,092	0	1,092	71	1,163
37 175 CDA	5.00	5.26%	2,731	0	2,731	176	2,907
38 176 PLANNING DEPT	1.00	1.05%	546	0	546	35	581
42 186 WELFARE	10.00	10.53%	5,462	0	5,462	353	5,815
47 194 COUNTY LIBRARY	4.00	4.21%	2,185	0	2,185	141	2,326
49 198 MUSEUM	2.00	2.11%	1,092	0	1,092	71	1,163
50 (120) HEALTH DEPT	8.00	8.42%	4,369	0	4,369	282	4,652
52 (121) MENTAL HEALTH	3.85	4.05%	2,103	0	2,103	136	2,239
53 (122) DRUGS & ALCOHOL	1.10	1.16%	601	0	601	39	640
54 (151) TOBACCO	1.00	1.05%	546	0	546	35	581
56 (219/220) ROAD DEPT	4.00	4.21%	2,185	0	2,185	141	2,326
69 361/370 TRANS COMM FD	1.00	1.05%	546	0	546	35	581
78 375 STPUD MITIGATION	0.55	0.58%	300	0	300	19	320
80 377 MENTAL HEALTH SVCS ACT	5.50	5.79%	3,004	0	3,004	194	3,198
117 ALL OTHER	2.00	2.11%	1,092	0	1,092	71	1,163
<b>Subtotal</b>	<b>95.00</b>	<b>100.00%</b>	<b>51,885</b>	<b>0</b>	<b>51,885</b>	<b>3,177</b>	<b>55,062</b>
Direct Bills					0		0
<b>Total</b>					<b>\$51,885</b>		<b>\$55,062</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	14	0.11%	\$15	\$(14)	\$1	\$1	\$1
5 103 PERSONNEL	494	3.98%	514	(494)	20	0	20
8 110 TREAS-TAX COLLECTOR	1,958	15.79%	2,037	(1,958)	79	130	209
12 104 COUNTY CLERK	665	5.36%	692	(665)	27	44	71
13 113 COUNTY ASSESSOR	326	2.63%	339	(326)	13	22	35
14 114 RECORDER	365	2.94%	380	(365)	15	24	39
15 116 ELECTIONS	2,835	22.86%	2,950	(2,835)	115	188	303
22 146 DISTRICT ATTORNEY	253	2.04%	263	(253)	10	17	27
25 149 COUNTY SHERIFF	720	5.81%	749	(720)	29	48	77
29 158 PROBATION DEPT	49	0.40%	51	(49)	2	3	5
37 175 CDA	812	6.55%	845	(812)	33	54	87
42 186 WELFARE	1,935	15.60%	2,013	(1,935)	78	128	207
47 194 COUNTY LIBRARY	142	1.14%	148	(142)	6	9	15
50 (120) HEALTH DEPT	402	3.24%	418	(402)	16	27	43
51 (124) ENVIRONMENTAL HLTH	448	3.61%	466	(448)	18	30	48
52 (121) MENTAL HEALTH	103	0.83%	107	(103)	4	7	11
53 (122) DRUGS & ALCOHOL	60	0.48%	62	(60)	2	4	6
54 (151) TOBACCO	46	0.37%	48	(46)	2	3	5
55 (152) TOBACCO PROP56	16	0.13%	17	(16)	1	1	2
60 (273) BT EMERGENCY PREP	5	0.04%	5	(5)	0	0	1
62 280 PAN FLU EPO	4	0.03%	4	(4)	0	0	0
80 377 MENTAL HEALTH SVCS ACT	722	5.82%	751	(722)	29	48	77
92 274 HPP	29	0.23%	30	(29)	1	2	3
<b>Subtotal</b>	<b>12,403</b>	<b>100.00%</b>	<b>12,906</b>	<b>(12,403)</b>	<b>503</b>	<b>790</b>	<b>1,293</b>
Direct Bills					12,403		12,403
<b>Total</b>					<b>\$12,906</b>		<b>\$13,696</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	129,121	0.67%	\$342	\$0	\$342	\$0	\$342
3 101 BOARD & CONSULT	524,792	2.73%	1,390	0	1,390	89	1,480
4 102 CAO	235,518	1.23%	624	0	624	40	664
5 103 PERSONNEL	15,070	0.08%	40	0	40	0	40
6 105 AUDITOR-CONTROLLER	469,288	2.44%	1,243	0	1,243	0	1,243
7 107 CENTRAL SERVICES	284,666	1.48%	754	0	754	0	754
8 110 TREAS-TAX COLLECTOR	190,298	0.99%	504	0	504	32	537
9 119 BUILDINGS & GROUND	547,844	2.85%	1,451	0	1,451	93	1,545
11 109 INFORMATION TECHNOLOGY	292,649	1.52%	775	0	775	50	825
12 104 COUNTY CLERK	344,790	1.79%	913	0	913	59	972
13 113 COUNTY ASSESSOR	317,734	1.65%	842	0	842	54	896
14 114 RECORDER	115,658	0.60%	306	0	306	20	326
15 116 ELECTIONS	32,838	0.17%	87	0	87	6	93
16 126 CHAMBER OF COMMERCE	60,000	0.31%	159	0	159	10	169
17 130 SELF-INSURANCE FUND ISF	892,850	4.65%	2,366	0	2,366	152	2,517
18 133 RETIREE BENEFITS	402,559	2.10%	1,067	0	1,067	69	1,135
19 134 SURVEYOR/ENGR	18,388	0.10%	49	0	49	3	52
20 138 GRAND JURY	12,623	0.07%	33	0	33	2	36
21 141 COUNTY COUNSEL	180,162	0.94%	477	0	477	31	508
22 146 DISTRICT ATTORNEY	314,784	1.64%	834	0	834	54	888
23 147 PUBLIC DEFENDER	59,810	0.31%	158	0	158	10	169
25 149 COUNTY SHERIFF	3,239,537	16.86%	8,583	0	8,583	551	9,134
26 154 BV MAINTENANCE	78,131	0.41%	207	0	207	13	220
27 150 JAIL COSTS	55,000	0.29%	146	0	146	9	155
28 294 VICTIM WITNESS	71,329	0.37%	189	0	189	12	201
29 158 PROBATION DEPT	122,562	0.64%	325	0	325	21	346
30 162 BV FIRE DEPT	89,624	0.47%	237	0	237	15	253
31 160/164 EMERGENCY SVCS	91,063	0.47%	241	0	241	15	257
32 165 EAST ALPINE FIRE	288,696	1.50%	765	0	765	49	814
34 168 BV EMS	8,487	0.04%	22	0	22	1	24
35 167 BUILDING DEPT	174,751	0.91%	463	0	463	30	493
36 170 AGRICULTURAL COMMISSION	13,727	0.07%	36	0	36	2	39
37 175 CDA	500,386	2.60%	1,326	0	1,326	85	1,411
38 176 PLANNING DEPT	152,692	0.79%	405	0	405	26	431
39 179 LOCAL AGENCY FORMATION	925	0.00%	2	0	2	0	3
40 182 LOCAL HEALTH DEPT	21,864	0.11%	58	0	58	4	62
41 185 SOLID WASTE	9,584	0.05%	25	0	25	2	27
42 186 WELFARE	1,294,901	6.74%	3,431	0	3,431	220	3,651
45 187 SOCIAL SERVICES ASSISTANCI	5,017	0.03%	13	0	13	1	14
47 194 COUNTY LIBRARY	316,421	1.65%	838	0	838	54	892
49 198 MUSEUM	50,728	0.26%	134	0	134	9	143
50 (120) HEALTH DEPT	602,153	3.13%	1,595	0	1,595	102	1,698
51 (124) ENVIRONMENTAL HLTH	122,346	0.64%	324	0	324	21	345

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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
52 (121) MENTAL HEALTH	483,951	2.52%	\$1,282	\$0	\$1,282	\$82	\$1,365
53 (122) DRUGS & ALCOHOL	286,261	1.49%	758	0	758	49	807
55 (152) TOBACCO PROP56	119,262	0.62%	316	0	316	20	336
56 (219/220) ROAD DEPT	1,568,614	8.16%	4,156	0	4,156	267	4,423
58 (330) FISH & GAME	56,574	0.29%	150	0	150	10	160
60 (273) BT EMERGENCY PREP	98,506	0.51%	261	0	261	17	278
61 (240) AIRPORT	2,117	0.01%	6	0	6	0	6
62 280 PAN FLU EPO	60,313	0.31%	160	0	160	10	170
69 361/370 TRANS COMM FD	260,908	1.36%	691	0	691	44	736
74 341 BV PUBLIC SAFTEY	33,479	0.17%	89	0	89	6	94
75 342 BV SW ASSESSMENT	39,451	0.21%	105	0	105	7	111
76 343 BV TRANSFER STATION	34,640	0.18%	92	0	92	6	98
79 376 YOUTH OFFENDER BLOCK	118,013	0.61%	313	0	313	20	333
80 377 MENTAL HEALTH SVCS ACT	3,130,447	16.29%	8,294	0	8,294	533	8,827
92 274 HPP	169,042	0.88%	448	0	448	29	477
<b>Subtotal</b>	<b>19,212,944</b>	<b>100.00%</b>	<b>50,903</b>	<b>0</b>	<b>50,903</b>	<b>3,117</b>	<b>54,020</b>
Direct Bills					0		0
<b>Total</b>					<b>\$50,903</b>		<b>\$54,020</b>

Basis Units: RELATIVE BUDGET SIZE  
 Source: COUNTY BUDGET BOOK



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**EDP Allocations**

**Dept:7 107 CENTRAL SERVICES**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 103 PERSONNEL	1,680	6.52%	\$1,751	\$0	\$1,751	\$0	\$1,751
6 105 AUDITOR-CONTROLLER	9,639	37.39%	10,045	0	10,045	0	10,045
8 110 TREAS-TAX COLLECTOR	8,434	32.72%	8,789	0	8,789	959	9,749
13 113 COUNTY ASSESSOR	6,024	23.37%	6,278	0	6,278	685	6,963
<b>Subtotal</b>	<b>25,777</b>	<b>100.00%</b>	<b>26,863</b>	<b>0</b>	<b>26,863</b>	<b>1,645</b>	<b>28,508</b>
Direct Bills					0		0
<b>Total</b>					<b>\$26,863</b>		<b>\$28,508</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	\$12,403	\$0	\$0	\$0	\$12,403
2 132 RISK MANAGEMENT	0	0	342	0	0	342
3 101 BOARD & CONSULT	581	1	1,480	0	0	2,063
4 102 CAO	581	0	664	0	0	1,246
5 103 PERSONNEL	1,092	20	40	1,751	0	2,903
6 105 AUDITOR-CONTROLLER	1,638	0	1,243	10,045	0	12,927
7 107 CENTRAL SERVICES	0	0	754	0	0	754
8 110 TREAS-TAX COLLECTOR	1,163	209	537	9,749	0	11,657
9 119 BUILDINGS & GROUND	1,744	0	1,545	0	0	3,289
11 109 INFORMATION TECHNOLOGY	581	0	825	0	0	1,407
12 104 COUNTY CLERK	1,744	71	972	0	0	2,788
13 113 COUNTY ASSESSOR	1,744	35	896	6,963	0	9,638
14 114 RECORDER	581	39	326	0	0	947
15 116 ELECTIONS	0	303	93	0	0	396
16 126 CHAMBER OF COMMERCE	0	0	169	0	0	169
17 130 SELF-INSURANCE FUND ISF	0	0	2,517	0	0	2,517
18 133 RETIREE BENEFITS	0	0	1,135	0	0	1,135
19 134 SURVEYOR/ENGR	0	0	52	0	0	52
20 138 GRAND JURY	0	0	36	0	0	36
21 141 COUNTY COUNSEL	581	0	508	0	0	1,089
22 146 DISTRICT ATTORNEY	1,744	27	888	0	0	2,659
23 147 PUBLIC DEFENDER	0	0	169	0	0	169
25 149 COUNTY SHERIFF	9,885	77	9,134	0	0	19,096
26 154 BV MAINTENANCE	0	0	220	0	0	220
27 150 JAIL COSTS	0	0	155	0	0	155
28 294 VICTIM WITNESS	0	0	201	0	0	201
29 158 PROBATION DEPT	1,163	5	346	0	0	1,514
30 162 BV FIRE DEPT	581	0	253	0	0	834
31 160/164 EMERGENCY SVCS	0	0	257	0	0	257
32 165 EAST ALPINE FIRE	0	0	814	0	0	814
34 168 BV EMS	0	0	24	0	0	24
35 167 BUILDING DEPT	1,163	0	493	0	0	1,656
36 170 AGRICULTURAL COMMISSION	0	0	39	0	0	39
37 175 CDA	2,907	87	1,411	0	0	4,405
38 176 PLANNING DEPT	581	0	431	0	0	1,012
39 179 LOCAL AGENCY FORMATION	0	0	3	0	0	3
40 182 LOCAL HEALTH DEPT	0	0	62	0	0	62
41 185 SOLID WASTE	0	0	27	0	0	27
42 186 WELFARE	5,815	207	3,651	0	0	9,672
45 187 SOCIAL SERVICES ASSISTANCI	0	0	14	0	0	14
47 194 COUNTY LIBRARY	2,326	15	892	0	0	3,233

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**Allocation Summary**

**Dept:7 107 CENTRAL SERVICES**

Department	COMMO	POSTAGE/C OPIES	AUDIT/COST PLAN	EDP	UNALLOCAT ED	Total
49 198 MUSEUM	\$1,163	\$0	\$143	\$0	\$0	\$1,306
50 (120) HEALTH DEPT	4,652	43	1,698	0	0	6,392
51 (124) ENVIRONMENTAL HLTH	0	48	345	0	0	393
52 (121) MENTAL HEALTH	2,239	11	1,365	0	0	3,614
53 (122) DRUGS & ALCOHOL	640	6	807	0	0	1,453
54 (151) TOBACCO	581	5	0	0	0	586
55 (152) TOBACCO PROP56	0	2	336	0	0	338
56 (219/220) ROAD DEPT	2,326	0	4,423	0	0	6,749
58 (330) FISH & GAME	0	0	160	0	0	160
60 (273) BT EMERGENCY PREP	0	1	278	0	0	278
61 (240) AIRPORT	0	0	6	0	0	6
62 280 PAN FLU EPO	0	0	170	0	0	170
69 361/370 TRANS COMM FD	581	0	736	0	0	1,317
74 341 BV PUBLIC SAFETY	0	0	94	0	0	94
75 342 BV SW ASSESSMENT	0	0	111	0	0	111
76 343 BV TRANSFER STATION	0	0	98	0	0	98
78 375 STPUD MITIGATION	320	0	0	0	0	320
79 376 YOUTH OFFENDER BLOCK	0	0	333	0	0	333
80 377 MENTAL HEALTH SVCS ACT	3,198	77	8,827	0	0	12,102
92 274 HPP	0	3	477	0	0	480
117 ALL OTHER	1,163	0	0	0	0	1,163
<b>Total</b>	<b>\$55,062</b>	<b>\$13,696</b>	<b>\$54,020</b>	<b>\$28,508</b>	<b>\$0</b>	<b>\$151,285</b>

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**Treasurer-Tax Collector**

The Treasurer-Tax Collector's Office is responsible for: the 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 was 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	116,257	0	13,044	103,213
<i>Salary % Split</i>			<i>.00%</i>	<i>11.22%</i>	<i>88.78%</i>
Benefits	S	62,064	0	6,964	55,100
<b>Subtotal - Personnel Costs</b>		<b>178,321</b>	<b>0</b>	<b>20,008</b>	<b>158,313</b>
<b>Services &amp; Supplies Cost</b>					
Services & Supplies	S	11,976	0	1,344	10,632
Misc Revenues	P	(17)	0	(17)	0
<b>Subtotal - Services &amp; Supplies</b>		<b>11,959</b>	<b>0</b>	<b>1,327</b>	<b>10,632</b>
<b>Department Cost Total</b>		<b>190,280</b>	<b>0</b>	<b>21,334</b>	<b>168,946</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>190,280</b>	<b>0</b>	<b>21,334</b>	<b>168,946</b>
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$190,280</b>		<b>\$21,334</b>	<b>\$168,946</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	\$5,535	\$0	\$621	\$4,914
Subtotal - BUILDING DEPRECIATION	5,535	0	621	4,914
2 SAFETY & WELLNESS	1,257	48	146	1,159
2 INSURANCE	623	24	73	574
Subtotal - 132 RISK MANAGEMENT	1,881	71	219	1,733
5 PERSONNEL SVCS	3,252	281	396	3,136
Subtotal - 103 PERSONNEL	3,252	281	396	3,136
6 ACCTS PAYABLE	435	41	53	422
6 PAYROLL SVCS	2,340	224	288	2,276
6 ACCOUNTING SVCS	2,186	206	268	2,123
Subtotal - 105 AUDITOR-CONTROLLE	4,961	471	609	4,822
7 COMMO	1,092	71	130	1,032
7 POSTAGE/COPIES	79	130	23	186
7 AUDIT/COST PLAN	504	32	60	476
7 EDP	8,789	959	1,094	8,655
Subtotal - 107 CENTRAL SERVICES	10,465	1,192	1,308	10,349
8 WARRANT PROCESS	0	88	10	78
Subtotal - 110 TREAS-TAX COLLECTOR	0	88	10	78
9 ADMIN BLDG	0	15,698	1,761	13,937
9 JANITORIAL SVCS	0	713	80	633
9 B&G SERVICES	0	201	23	179
Subtotal - 119 BUILDINGS & GROUND	0	16,612	1,864	14,748
<b>Total Incoming</b>	<b>26,093</b>	<b>18,715</b>	<b>5,027</b>	<b>39,781</b>
<b>C. Total Allocated</b>		<b>\$235,088</b>	<b>\$26,362</b>	<b>\$208,726</b>
			11.21%	88.79%

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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	40	0.47%	\$113	\$0	\$113	\$0	\$113
3 101 BOARD & CONSULT	97	1.13%	274	0	274	25	299
4 102 CAO	34	0.40%	96	0	96	9	105
5 103 PERSONNEL	72	0.84%	203	0	203	0	203
6 105 AUDITOR-CONTROLLER	59	0.69%	167	0	167	0	167
7 107 CENTRAL SERVICES	184	2.14%	519	0	519	0	519
8 110 TREAS-TAX COLLECTOR	31	0.36%	88	0	88	0	88
9 119 BUILDINGS & GROUND	330	3.84%	932	0	932	84	1,016
11 109 INFORMATION TECHNOLOGY	65	0.76%	183	0	183	17	200
12 104 COUNTY CLERK	82	0.95%	231	0	231	21	252
13 113 COUNTY ASSESSOR	44	0.51%	124	0	124	11	135
14 114 RECORDER	37	0.43%	104	0	104	9	114
15 116 ELECTIONS	54	0.63%	152	0	152	14	166
16 126 CHAMBER OF COMMERCE	2	0.02%	6	0	6	1	6
17 130 SELF-INSURANCE FUND ISF	2	0.02%	6	0	6	1	6
18 133 RETIREE BENEFITS	113	1.31%	319	0	319	29	348
19 134 SURVEYOR/ENGR	11	0.13%	31	0	31	3	34
21 141 COUNTY COUNSEL	26	0.30%	73	0	73	7	80
22 146 DISTRICT ATTORNEY	169	1.97%	477	0	477	43	520
23 147 PUBLIC DEFENDER	30	0.35%	85	0	85	8	92
25 149 COUNTY SHERIFF	300	3.49%	847	0	847	77	924
28 294 VICTIM WITNESS	108	1.26%	305	0	305	28	332
29 158 PROBATION DEPT	109	1.27%	308	0	308	28	336
30 162 BV FIRE DEPT	83	0.97%	234	0	234	21	256
31 160/164 EMERGENCY SVCS	12	0.14%	34	0	34	3	37
32 165 EAST ALPINE FIRE	186	2.16%	525	0	525	48	573
34 168 BV EMS	5	0.06%	14	0	14	1	15
35 167 BUILDING DEPT	62	0.72%	175	0	175	16	191
36 170 AGRICULTURAL COMMISSION	1	0.01%	3	0	3	0	3
37 175 CDA	169	1.97%	477	0	477	43	520
38 176 PLANNING DEPT	14	0.16%	40	0	40	4	43
39 179 LOCAL AGENCY FORMATION	1	0.01%	3	0	3	0	3
41 185 SOLID WASTE	33	0.38%	93	0	93	8	102
42 186 WELFARE	481	5.60%	1,358	0	1,358	123	1,481
44 191 OFFICE OF EDUCATION	1	0.01%	3	0	3	0	3
45 187 SOCIAL SERVICES ASSISTANCI	26	0.30%	73	0	73	7	80
46 188 GENERAL RELIEF	1	0.01%	3	0	3	0	3
47 194 COUNTY LIBRARY	207	2.41%	584	0	584	53	637
49 198 MUSEUM	51	0.59%	144	0	144	13	157
50 (120) HEALTH DEPT	268	3.12%	757	0	757	69	825
51 (124) ENVIRONMENTAL HLTH	169	1.97%	477	0	477	43	520
52 (121) MENTAL HEALTH	358	4.17%	1,011	0	1,011	92	1,102
53 (122) DRUGS & ALCOHOL	303	3.53%	855	0	855	78	933

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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
54 (151) TOBACCO	80	0.93%	\$226	\$0	\$226	\$20	\$246
55 (152) TOBACCO PROP56	3	0.03%	8	0	8	1	9
56 (219/220) ROAD DEPT	507	5.90%	1,431	0	1,431	130	1,561
58 (330) FISH & GAME	12	0.14%	34	0	34	3	37
60 (273) BT EMERGENCY PREP	160	1.86%	452	0	452	41	493
61 (240) AIRPORT	2	0.02%	6	0	6	1	6
62 280 PAN FLU EPO	149	1.73%	421	0	421	38	459
65 (295) LAW ENFORCEMENT AB443	5	0.06%	14	0	14	1	15
67 221 CO ROAD IMPROVEMENT	26	0.30%	73	0	73	7	80
68 (340) CSA #1	42	0.49%	119	0	119	11	129
69 361/370 TRANS COMM FD	73	0.85%	206	0	206	19	225
70 (400'S) SCHOOLS	1,537	17.88%	4,339	0	4,339	393	4,732
71 115 COURT SERVICES	1	0.01%	3	0	3	0	3
74 341 BV PUBLIC SAFETY	4	0.05%	11	0	11	1	12
75 342 BV SW ASSESSMENT	1	0.01%	3	0	3	0	3
76 343 BV TRANSFER STATION	13	0.15%	37	0	37	3	40
77 (500) OTHER TRUST & AGENCY	412	4.79%	1,163	0	1,163	105	1,268
79 376 YOUTH OFFENDER BLOCK	36	0.42%	102	0	102	9	111
80 377 MENTAL HEALTH SVCS ACT	535	6.22%	1,510	0	1,510	137	1,647
81 260 CAPITAL OUTLAY	19	0.22%	54	0	54	5	58
82 201 DEBT SERVICE FUND	2	0.02%	6	0	6	1	6
86 268 MHSA-CAP FACILITY	27	0.31%	76	0	76	7	83
92 274 HPP	193	2.25%	545	0	545	49	594
95 311 ASSESSORS SPEC REV	1	0.01%	3	0	3	0	3
96 312 RECORDERS SPEC REV	3	0.03%	8	0	8	1	9
97 315 TAX COLLECTION TRUST	1	0.01%	3	0	3	0	3
99 395 WOODSTOVE REPLACEMENT	2	0.02%	6	0	6	1	6
100 397 TITLE III FIRE SAFETY	8	0.09%	23	0	23	2	25
101 399 TOBACCO SETTLEMENT	2	0.02%	6	0	6	1	6
102 515 AB233 COURT DISTRIBUTION	45	0.52%	127	0	127	12	139
108 524 LOCAL REV FUND 2011 P	17	0.20%	48	0	48	4	52
109 525 CC PERF INCENTIVES FU	37	0.43%	104	0	104	9	114
114 152 SHERIFF GRANTS	131	1.52%	370	0	370	34	403
115 156 INTEROP COMMO CAP MAINT	7	0.08%	20	0	20	2	22
116 213 VEHICLE REPLACEMENT	12	0.14%	34	0	34	3	37
117 ALL OTHER	60	0.70%	169	0	169	15	185



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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>	8,595	100.00%	24,262	0	24,262	2,100	26,362
Direct Bills					0		0
<b>Total</b>					<b>\$24,262</b>		<b>\$26,362</b>

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

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**Allocation Summary**

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

Department	WARRANT PROCESS	UNALLOCAT ED	Total
2 132 RISK MANAGEMENT	\$113	\$0	\$113
3 101 BOARD & CONSULT	299	0	299
4 102 CAO	105	0	105
5 103 PERSONNEL	203	0	203
6 105 AUDITOR-CONTROLLER	167	0	167
7 107 CENTRAL SERVICES	519	0	519
8 110 TREAS-TAX COLLECTOR	88	0	88
9 119 BUILDINGS & GROUND	1,016	0	1,016
11 109 INFORMATION TECHNOLOGY	200	0	200
12 104 COUNTY CLERK	252	0	252
13 113 COUNTY ASSESSOR	135	0	135
14 114 RECORDER	114	0	114
15 116 ELECTIONS	166	0	166
16 126 CHAMBER OF COMMERCE	6	0	6
17 130 SELF-INSURANCE FUND ISF	6	0	6
18 133 RETIREE BENEFITS	348	0	348
19 134 SURVEYOR/ENGR	34	0	34
21 141 COUNTY COUNSEL	80	0	80
22 146 DISTRICT ATTORNEY	520	0	520
23 147 PUBLIC DEFENDER	92	0	92
25 149 COUNTY SHERIFF	924	0	924
28 294 VICTIM WITNESS	332	0	332
29 158 PROBATION DEPT	336	0	336
30 162 BV FIRE DEPT	256	0	256
31 160/164 EMERGENCY SVCS	37	0	37
32 165 EAST ALPINE FIRE	573	0	573
34 168 BV EMS	15	0	15
35 167 BUILDING DEPT	191	0	191
36 170 AGRICULTURAL COMMISSION	3	0	3
37 175 CDA	520	0	520
38 176 PLANNING DEPT	43	0	43
39 179 LOCAL AGENCY FORMATION	3	0	3
41 185 SOLID WASTE	102	0	102
42 186 WELFARE	1,481	0	1,481
44 191 OFFICE OF EDUCATION	3	0	3
45 187 SOCIAL SERVICES ASSISTANCI	80	0	80
46 188 GENERAL RELIEF	3	0	3
47 194 COUNTY LIBRARY	637	0	637
49 198 MUSEUM	157	0	157
50 (120) HEALTH DEPT	825	0	825
51 (124) ENVIRONMENTAL HLTH	520	0	520

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**Allocation Summary**

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

Department	WARRANT PROCESS	UNALLOCAT ED	Total
52 (121) MENTAL HEALTH	\$1,102	\$0	\$1,102
53 (122) DRUGS & ALCOHOL	933	0	933
54 (151) TOBACCO	246	0	246
55 (152) TOBACCO PROP56	9	0	9
56 (219/220) ROAD DEPT	1,561	0	1,561
58 (330) FISH & GAME	37	0	37
60 (273) BT EMERGENCY PREP	493	0	493
61 (240) AIRPORT	6	0	6
62 280 PAN FLU EPO	459	0	459
65 (295) LAW ENFORCEMENT AB443	15	0	15
67 221 CO ROAD IMPROVEMENT	80	0	80
68 (340) CSA #1	129	0	129
69 361/370 TRANS COMM FD	225	0	225
70 (400'S) SCHOOLS	4,732	0	4,732
71 115 COURT SERVICES	3	0	3
74 341 BV PUBLIC SAFTEY	12	0	12
75 342 BV SW ASSESSMENT	3	0	3
76 343 BV TRANSFER STATION	40	0	40
77 (500) OTHER TRUST &AGENCY	1,268	0	1,268
79 376 YOUTH OFFENDER BLOCK	111	0	111
80 377 MENTAL HEALTH SVCS ACT	1,647	0	1,647
81 260 CAPITAL OUTLAY	58	0	58
82 201 DEBT SERVICE FUND	6	0	6
86 268 MHSA-CAP FACILITY	83	0	83
92 274 HPP	594	0	594
95 311 ASSESSORS SPEC REV	3	0	3
96 312 RECORDERS SPEC REV	9	0	9
97 315 TAX COLLECTION TRUST	3	0	3
99 395 WOODSTOVE REPLACEMENT	6	0	6
100 397 TITLE III FIRE SAFETY	25	0	25
101 399 TOBACCO SETTLEMENT	6	0	6
102 515 AB233 COURT DISTRIBUTION	139	0	139
108 524 LOCAL REV FUND 2011 P	52	0	52
109 525 CC PERF INCENTIVES FU	114	0	114
114 152 SHERIFF GRANTS	403	0	403
115 156 INTEROP COMMO CAP MAINT	22	0	22
116 213 VEHICLE REPLACEMENT	37	0	37
117 ALL OTHER	185	0	185
<b>Total</b>	<b>\$26,362</b>	<b>\$0</b>	<b>\$26,362</b>

**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	97,425	0	20,511	27,488	49,426	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>21.05%</i>	<i>28.21%</i>	<i>50.73%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	84,382	0	17,765	23,808	42,809	0	0	0
<b>Subtotal - Personnel Costs</b>		<b>181,807</b>	<b>0</b>	<b>38,276</b>	<b>51,296</b>	<b>92,235</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>									
Maint Structures	S	144,124	0	30,343	40,664	73,117	0	0	0
Road Admin Cost	P	6,766	0	0	0	0	0	0	6,766
Janitorial Svcs	P	53,930	6,230	0	0	0	47,700	0	0
Other Svcs & Supplies	P	97,660	83,724	0	0	0	0	13,936	0
Fixed Assets	D	14,974	0	0	0	0	0	0	0
Utilities	S	59,802	0	12,590	16,873	30,339	0	0	0
Rents & Concessions	S	(22,917)	0	(4,825)	(6,466)	(11,626)	0	0	0
Misc Revenue	S	(1,842)	0	(388)	(520)	(934)	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>352,497</b>	<b>89,954</b>	<b>37,721</b>	<b>50,551</b>	<b>90,895</b>	<b>47,700</b>	<b>13,936</b>	<b>6,766</b>
<b>Department Cost Total</b>		<b>534,304</b>	<b>89,954</b>	<b>75,997</b>	<b>101,847</b>	<b>183,130</b>	<b>47,700</b>	<b>13,936</b>	<b>6,766</b>
<b>Adjustments to Cost</b>									
Fixed Assets	D	(14,974)	0	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(14,974)</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>519,330</b>	<b>89,954</b>	<b>75,997</b>	<b>101,847</b>	<b>183,130</b>	<b>47,700</b>	<b>13,936</b>	<b>6,766</b>
General Admin Distribution			(89,954)	18,938	25,380	45,636	0	0	0
<b>Grand Total</b>		<b>\$519,330</b>		<b>\$94,935</b>	<b>\$127,227</b>	<b>\$228,766</b>	<b>\$47,700</b>	<b>\$13,936</b>	<b>\$6,766</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	\$1,427	\$54	\$312	\$418	\$751	\$0	\$0	\$0
2 INSURANCE	3,697	139	808	1,082	1,946	0	0	0
Subtotal - 132 RISK MANAGEMENT	5,124	193	1,119	1,500	2,698	0	0	0
5 PERSONNEL SVCS	3,252	281	744	997	1,792	0	0	0
Subtotal - 103 PERSONNEL	3,252	281	744	997	1,792	0	0	0
6 ACCTS PAYABLE	4,634	432	1,067	1,429	2,570	0	0	0
6 PAYROLL SVCS	2,654	254	612	821	1,476	0	0	0
6 ACCOUNTING SVCS	6,293	593	1,450	1,943	3,493	0	0	0
Subtotal - 105 AUDITOR-CONTROLLE	13,581	1,279	3,129	4,193	7,539	0	0	0
7 COMMO	1,638	106	367	492	885	0	0	0
7 AUDIT/COST PLAN	1,451	93	325	436	784	0	0	0
Subtotal - 107 CENTRAL SERVICES	3,090	199	692	928	1,669	0	0	0
8 WARRANT PROCESS	932	84	214	287	515	0	0	0
Subtotal - 110 TREAS-TAX COLLECTI	932	84	214	287	515	0	0	0
9 JANITORIAL SVCS	0	5,063	1,066	1,428	2,568	0	0	0
9 B&G SERVICES	0	1,308	275	369	664	0	0	0
Subtotal - 119 BUILDINGS & GROUND	0	6,370	1,341	1,797	3,232	0	0	0
<b>Total Incoming</b>	<b>25,978</b>	<b>8,407</b>	<b>7,239</b>	<b>9,702</b>	<b>17,444</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$553,715</b>	<b>\$102,175</b>	<b>\$136,928</b>	<b>\$246,210</b>	<b>\$47,700</b>	<b>\$13,936</b>	<b>\$6,766</b>
			18.45%	24.73%	44.47%	8.61%	2.52%	1.22%

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**COURTHOUSE Allocations**

**Dept:9 119 BUILDINGS & GROUND**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 158 PROBATION DEPT	152	2.29%	\$2,300	\$0	\$2,300	\$41	\$2,341
71 115 COURT SERVICES	3,500	52.76%	52,972	0	52,972	934	53,906
117 ALL OTHER	2,982	44.95%	45,132	0	45,132	796	45,928
<b>Subtotal</b>	<b>6,634</b>	<b>100.00%</b>	<b>100,405</b>	<b>0</b>	<b>100,405</b>	<b>1,770</b>	<b>102,175</b>
Direct Bills					0		0
<b>Total</b>					<b>\$100,405</b>		<b>\$102,175</b>

Basis Units: SQUARE FOOTAGE  
 Source: AUDITOR'S OFFICE

**ALPINE COUNTY, CALIFORNIA**  
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**LIBRARY Allocations**

**Dept:9 119 BUILDINGS & GROUND**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 194 COUNTY LIBRARY	4,200	100.00%	\$134,556	\$0	\$134,556	\$2,372	\$136,928
<b>Subtotal</b>	4,200	100.00%	134,556	0	134,556	2,372	136,928
Direct Bills					0		0
<b>Total</b>					<b>\$134,556</b>		<b>\$136,928</b>

Basis Units: SQUARE FOOTAGE  
 Source: COUNTY RECORDS



**ALPINE COUNTY, CALIFORNIA**  
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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%	\$49,978	\$0	\$49,978	\$1,137	\$51,115
5 103 PERSONNEL	200	2.65%	6,407	0	6,407	0	6,407
6 105 AUDITOR-CONTROLLER	590	7.81%	18,902	0	18,902	0	18,902
7 107 CENTRAL SERVICES	420	5.56%	13,456	0	13,456	0	13,456
8 110 TREAS-TAX COLLECTOR	490	6.49%	15,698	0	15,698	0	15,698
12 104 COUNTY CLERK	749	9.92%	23,996	0	23,996	546	24,542
13 113 COUNTY ASSESSOR	1,208	16.00%	38,701	0	38,701	880	39,581
25 149 COUNTY SHERIFF	2,335	30.92%	74,807	0	74,807	1,702	76,509
<b>Subtotal</b>	<b>7,552</b>	<b>100.00%</b>	<b>241,945</b>	<b>0</b>	<b>241,945</b>	<b>4,265</b>	<b>246,210</b>
Direct Bills					0		0
<b>Total</b>					<b>\$241,945</b>		<b>\$246,210</b>

Basis Units: SQUARE FOOTAGE  
 Source: COUNTY RECORDS

**ALPINE COUNTY, CALIFORNIA**  
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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	1,745.59	3.63%	\$1,734	\$0	\$1,734	\$0	\$1,734
4 102 CAO	319.85	0.67%	318	0	318	0	318
5 103 PERSONNEL	268.39	0.56%	267	0	267	0	267
6 105 AUDITOR-CONTROLLER	1,097.80	2.29%	1,090	0	1,090	0	1,090
7 107 CENTRAL SERVICES	608.44	1.27%	604	0	604	0	604
8 110 TREAS-TAX COLLECTOR	717.40	1.49%	713	0	713	0	713
9 119 BUILDINGS & GROUND	5,097.00	10.61%	5,063	0	5,063	0	5,063
12 104 COUNTY CLERK	1,288.51	2.68%	1,280	0	1,280	0	1,280
13 113 COUNTY ASSESSOR	666.96	1.39%	662	0	662	0	662
14 114 RECORDER	444.97	0.93%	442	0	442	0	442
21 141 COUNTY COUNSEL	211.89	0.44%	210	0	210	0	210
22 146 DISTRICT ATTORNEY	1,164.00	2.42%	1,156	0	1,156	0	1,156
25 149 COUNTY SHERIFF	3,827.19	7.97%	3,801	0	3,801	0	3,801
35 167 BUILDING DEPT	509.00	1.06%	506	0	506	0	506
37 175 CDA	4,252.00	8.85%	4,223	0	4,223	0	4,223
38 176 PLANNING DEPT	334.00	0.70%	332	0	332	0	332
42 186 WELFARE	6,419.00	13.37%	6,376	0	6,376	0	6,376
47 194 COUNTY LIBRARY	6,865.00	14.29%	6,819	0	6,819	0	6,819
49 198 MUSEUM	6,355.00	13.23%	6,312	0	6,312	0	6,312
50 (120) HEALTH DEPT	2,138.00	4.45%	2,124	0	2,124	0	2,124
51 (124) ENVIRONMENTAL HLTH	156.00	0.32%	155	0	155	0	155
52 (121) MENTAL HEALTH	235.00	0.49%	233	0	233	0	233
53 (122) DRUGS & ALCOHOL	467.00	0.97%	464	0	464	0	464
59 (276) WATER SHED COORD	1,200.00	2.50%	1,192	0	1,192	0	1,192
80 377 MENTAL HEALTH SVCS ACT	1,637.00	3.41%	1,626	0	1,626	0	1,626
<b>Subtotal</b>	<b>48,024.99</b>	<b>100.00%</b>	<b>47,700</b>	<b>0</b>	<b>47,700</b>	<b>0</b>	<b>47,700</b>
Direct Bills					0		0
<b>Total</b>					<b>\$47,700</b>		<b>\$47,700</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	1,560	4.60%	\$641	\$0	\$641	\$0	\$641
5 103 PERSONNEL	200	0.59%	82	0	82	0	82
6 105 AUDITOR-CONTROLLER	590	1.74%	243	0	243	0	243
7 107 CENTRAL SERVICES	420	1.24%	173	0	173	0	173
8 110 TREAS-TAX COLLECTOR	490	1.45%	201	0	201	0	201
9 119 BUILDINGS & GROUND	3,182	9.39%	1,308	0	1,308	0	1,308
12 104 COUNTY CLERK	749	2.21%	308	0	308	0	308
13 113 COUNTY ASSESSOR	1,208	3.56%	497	0	497	0	497
22 146 DISTRICT ATTORNEY	750	2.21%	308	0	308	0	308
25 149 COUNTY SHERIFF	2,335	6.89%	960	0	960	0	960
29 158 PROBATION DEPT	152	0.45%	62	0	62	0	62
35 167 BUILDING DEPT	690	2.04%	284	0	284	0	284
38 176 PLANNING DEPT	338	1.00%	139	0	139	0	139
42 186 WELFARE	4,183	12.34%	1,719	0	1,719	0	1,719
47 194 COUNTY LIBRARY	4,200	12.39%	1,726	0	1,726	0	1,726
48 195/196 CO PARKS	4,210	12.42%	1,731	0	1,731	0	1,731
49 198 MUSEUM	4,097	12.08%	1,684	0	1,684	0	1,684
50 (120) HEALTH DEPT	1,863	5.50%	766	0	766	0	766
52 (121) MENTAL HEALTH	338	1.00%	139	0	139	0	139
53 (122) DRUGS & ALCOHOL	718	2.12%	295	0	295	0	295
56 (219/220) ROAD DEPT	1,630	4.81%	670	0	670	0	670
<b>Subtotal</b>	<b>33,903</b>	<b>100.00%</b>	<b>13,936</b>	<b>0</b>	<b>13,936</b>	<b>0</b>	<b>13,936</b>
Direct Bills					0		0
<b>Total</b>					<b>\$13,936</b>		<b>\$13,936</b>

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

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

Dept:9 119 BUILDINGS & GROUND

Department	COURTHOU SE	LIBRARY	ADMIN BLDG	JANITORIAL SVCS	B&G SERVICES	UNALLOCAT ED	Total
3 101 BOARD & CONSULT	\$0	\$0	\$51,115	\$1,734	\$641	\$0	\$53,490
4 102 CAO	0	0	0	318	0	0	318
5 103 PERSONNEL	0	0	6,407	267	82	0	6,756
6 105 AUDITOR-CONTROLLER	0	0	18,902	1,090	243	0	20,235
7 107 CENTRAL SERVICES	0	0	13,456	604	173	0	14,233
8 110 TREAS-TAX COLLECTOR	0	0	15,698	713	201	0	16,612
9 119 BUILDINGS & GROUND	0	0	0	5,063	1,308	0	6,370
12 104 COUNTY CLERK	0	0	24,542	1,280	308	0	26,129
13 113 COUNTY ASSESSOR	0	0	39,581	662	497	0	40,740
14 114 RECORDER	0	0	0	442	0	0	442
21 141 COUNTY COUNSEL	0	0	0	210	0	0	210
22 146 DISTRICT ATTORNEY	0	0	0	1,156	308	0	1,464
25 149 COUNTY SHERIFF	0	0	76,509	3,801	960	0	81,270
29 158 PROBATION DEPT	2,341	0	0	0	62	0	2,404
35 167 BUILDING DEPT	0	0	0	506	284	0	789
37 175 CDA	0	0	0	4,223	0	0	4,223
38 176 PLANNING DEPT	0	0	0	332	139	0	471
42 186 WELFARE	0	0	0	6,376	1,719	0	8,095
47 194 COUNTY LIBRARY	0	136,928	0	6,819	1,726	0	145,473
48 195/196 CO PARKS	0	0	0	0	1,731	0	1,731
49 198 MUSEUM	0	0	0	6,312	1,684	0	7,996
50 (120) HEALTH DEPT	0	0	0	2,124	766	0	2,889
51 (124) ENVIRONMENTAL HLTH	0	0	0	155	0	0	155
52 (121) MENTAL HEALTH	0	0	0	233	139	0	372
53 (122) DRUGS & ALCOHOL	0	0	0	464	295	0	759
56 (219/220) ROAD DEPT	0	0	0	0	670	0	670
59 (276) WATER SHED COORD	0	0	0	1,192	0	0	1,192
71 115 COURT SERVICES	53,906	0	0	0	0	0	53,906
80 377 MENTAL HEALTH SVCS ACT	0	0	0	1,626	0	0	1,626
117 ALL OTHER	45,928	0	0	0	0	0	45,928
<b>Total</b>	<b>\$102,175</b>	<b>\$136,928</b>	<b>\$246,210</b>	<b>\$47,700</b>	<b>\$13,936</b>	<b>\$0</b>	<b>\$546,949</b>