



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Sierra
Downieville, California**

**Date: January 18, 2007
Filing Ref: SIE08**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the 2005-06 fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2005-06** fiscal year and as estimated costs for the **2007-08** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2007**, for further allocation to federal grants and contracts performed by the respective county departments.

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

1. Employee Fringe Benefits
2. Insurance

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service.

Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF ALPINE

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

Original Signed By

Original Signed By

Van Maddox

**Michael J. Havey, Chief
Bureau of Payments
Division of Accounting and Reporting**

Name

Auditor-Controller

Title

July 16, 2007

July 19, 2007

Date

Date

**Negotiated by Tillman Sherman
Telephone (916) 322-9437**

cc: State and Federal Agencies

Attachment

Sierra County, California
OMB A-87 Cost Allocation Plan
Based on FY 05/06 for Use in FY 07/08
Allocated Costs By Department

* Group

Central Service Departments	5010-BOARD OF	5020-ASSESSOR	5060-COUNTY	5150-CONTRIBUTIONS	5160-ECON.	5200-ELECTIONS	5290-ENGINEER
BUILDING USE ALLOWANCE	501	847	0	0	0	0	0
5030-ANNUAL AUDIT	331	574	389	0	48	27	22
5040-AUDITOR	3,191	4,924	3,026	41	387	338	286
5050-TREASURER/TAX	791	406	184	49	30	235	184
5100-COUNTY INSURANCE	895	1,157	0	0	9	0	0
5260-CENTRAL SERVICES	943	3,915	0	0	0	179	0
5261-MGMT INFORMATION	0	49,813	0	0	0	0	0
5280-PLANT MAINTENANCE	8,781	14,844	0	0	0	0	0
Total Allocated	15,433	76,480	3,599	90	474	779	492
Roll Forward	(1,779)	23,160	1,807	34	(198)	(808)	178
Cost With Roll Forward	13,654	99,640	5,406	124	276	(29)	670
Adjustments	0	0	0	0	0	0	0
Proposed Costs	13,654	99,640	5,406	124	276	(29)	670

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Central Service Departments	5360-COURTS	5370-DISTRICT	5380-PUBLIC	5390-LAW LIBRARY	5400-GRAND JURY	5430-CLERK/RECORDE	5440-CHILD SUPPORT
BUILDING USE ALLOWANCE	0	386	0	0	0	770	0
5030-ANNUAL AUDIT	86	256	87	6	7	340	0
5040-AUDITOR	667	2,468	749	102	473	2,997	0
5050-TREASURER/TAX	24	476	180	88	689	334	0
5100-COUNTY INSURANCE	0	380	0	0	0	550	0
5260-CENTRAL SERVICES	0	1,266	0	0	0	1,485	0
5261-MGMT INFORMATION	1,152	210	0	0	0	22,808	0
5280-PLANT MAINTENANCE	0	6,774	0	0	0	13,492	0
Total Allocated	1,929	12,216	1,016	196	1,169	42,776	0
Roll Forward	1,034	(976)	(591)	(65)	(559)	9,214	(29)
Cost With Roll Forward	2,963	11,240	425	131	610	51,990	(29)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,963	11,240	425	131	610	51,990	(29)

Sierra County, California
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Central Service Departments	5450-SHERIFF-CORON	5460-MARINE PATROL	5470-DRUG	5480-COUNTY JAIL	5490-PROBATION	5510-VICTIM WITNESS	5520-BUILDING
BUILDING USE ALLOWANCE	1,272	0	0	1,590	305	0	178
5030-ANNUAL AUDIT	2,531	112	140	163	458	96	262
5040-AUDITOR	20,642	1,422	1,607	1,659	4,340	1,227	2,687
5050-TREASURER/TAX	2,173	367	376	771	1,081	400	713
5100-COUNTY INSURANCE	23,142	294	249	2,135	721	175	4,804
5260-CENTRAL SERVICES	3,603	0	0	0	1,743	0	1,266
5261-MGMT INFORMATION	75,221	0	0	0	0	0	8,680
5280-PLANT MAINTENANCE	22,301	0	0	27,876	5,352	0	11,043
Total Allocated	150,885	2,195	2,372	34,194	14,000	1,898	29,633
Roll Forward	35,955	599	(1,326)	2,589	295	14	880
Cost With Roll Forward	186,840	2,794	1,046	36,783	14,295	1,912	30,513
Adjustments	0	0	0	0	0	0	0
Proposed Costs	186,840	2,794	1,046	36,783	14,295	1,912	30,513

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Central Service Departments	5530-AGRICULTURE	5550-OES	5560-PLANNING	5570-LAFCO	5650-ANIMAL	5900-LIBRARY	5910-FARM ADVISOR
BUILDING USE ALLOWANCE	0	143	178	0	0	0	0
5030-ANNUAL AUDIT	48	86	300	0	19	29	15
5040-AUDITOR	356	1,130	3,123	2	157	259	112
5050-TREASURER/TAX	3	346	985	0	3	54	3
5100-COUNTY INSURANCE	0	92	563	0	48	0	0
5260-CENTRAL SERVICES	0	845	1,464	0	0	0	0
5261-MGMT INFORMATION	0	5,228	11,195	0	0	0	0
5280-PLANT MAINTENANCE	0	2,509	11,043	0	0	0	0
Total Allocated	407	10,379	28,851	2	227	342	130
Roll Forward	235	14	(5,596)	(27)	(1,276)	(535)	9
Cost With Roll Forward	642	10,393	23,255	(25)	(1,049)	(193)	139
Adjustments	0	0	0	0	0	0	0
Proposed Costs	642	10,393	23,255	(25)	(1,049)	(193)	139



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Central Service Departments	5920-MISC REBATES &	5930-TRAN POOL	5940-AB8	031-5010 ROAD DEPT	033-5010 AVIATION	041-6040 SOL WASTE	041-6050 SOL WASTE
BUILDING USE ALLOWANCE	0	0	0	238	0	0	0
5030-ANNUAL AUDIT	0	168	0	3,080	8	690	18
5040-AUDITOR	10	1,281	3	38,764	234	9,685	2,204
5050-TREASURER/TAX	0	0	0	10,957	76	852	1,860
5100-COUNTY INSURANCE	0	0	0	27,094	578	2,600	0
5260-CENTRAL SERVICES	0	0	0	2,298	0	0	0
5261-MGMT INFORMATION	0	0	0	21,971	0	0	0
5280-PLANT MAINTENANCE	0	0	0	14,724	0	0	0
Total Allocated	10	1,449	3	119,126	896	13,827	4,082
Roll Forward	(34)	1,445	(618)	(12,664)	99	1,038	3,376
Cost With Roll Forward	(24)	2,894	(615)	106,462	995	14,865	7,458
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(24)	2,894	(615)	106,462	995	14,865	7,458

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Central Service Departments	051-5610 HEALTH	051-5610 PUB HEALTH*	051-5615 LEA	051-5616 BIO	051-5617 CUPA	051-5660 TOBACCO	051-5670 MENTAL
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
5030-ANNUAL AUDIT	820	0	11	80	111	188	821
5040-AUDITOR	19,591	7,165	3,048	8,809	8,540	8,106	18,653
5050-TREASURER/TAX	4,313	45	1,364	3,217	2,953	2,359	5,403
5100-COUNTY INSURANCE	2,311	0	0	242	96	0	3,627
5260-CENTRAL SERVICES	0	0	0	0	0	0	0
5261-MGMT INFORMATION	0	0	0	1,254	0	0	0
5280-PLANT MAINTENANCE	0	0	0	0	0	0	0
Total Allocated	27,035	7,210	4,423	13,602	11,700	10,653	28,504
Roll Forward	(3,431)	6,921	3,097	(2,176)	(2,793)	10,488	(886)
Cost With Roll Forward	23,604	14,131	7,520	11,426	8,907	21,141	27,618
Adjustments	0	0	0	0	0	0	0
Proposed Costs	23,604	14,131	7,520	11,426	8,907	21,141	27,618



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Central Service Departments	051-5680 ALCOHOL &	051-5800 WELFARE	051-5810 WELFARE	051-5820 SUB ABUSE	051-5830 CHILD SYS	051-5840 CHILD ABUSE	055-5010 CO TRANS
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
5030-ANNUAL AUDIT	578	2,092	0	203	0	0	92
5040-AUDITOR	10,755	30,082	2,662	9,303	10	34	771
5050-TREASURER/TAX	5,021	5,252	0	3,010	0	15	54
5100-COUNTY INSURANCE	1,109	7,741	0	229	90	0	0
5260-CENTRAL SERVICES	0	354	0	0	0	0	0
5261-MGMT INFORMATION	0	210	0	0	0	0	0
5280-PLANT MAINTENANCE	0	0	0	0	0	0	0
Total Allocated	17,463	45,731	2,662	12,745	100	49	917
Roll Forward	(16,998)	(1,786)	1,458	(9,550)	(16,667)	(1,005)	408
Cost With Roll Forward	465	43,945	4,120	3,195	(16,567)	(956)	1,325
Adjustments	0	0	0	0	0	0	0
Proposed Costs	465	43,945	4,120	3,195	(16,567)	(956)	1,325

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Central Service Departments	071-5010 FISH & GAME	077-5010 PREDATOR	091-0000 COURTS	701-CSA #1	702-CSA #2	703-CSA #3	704-CSA #4
BUILDING USE ALLOWANCE	0	0	1,669	0	0	0	0
5030-ANNUAL AUDIT	5	0	0	18	30	23	6
5040-AUDITOR	183	31	5,600	490	802	517	245
5050-TREASURER/TAX	39	0	2,369	289	430	273	78
5100-COUNTY INSURANCE	0	0	0	9	9	9	9
5260-CENTRAL SERVICES	0	0	0	0	0	0	0
5261-MGMT INFORMATION	0	0	0	0	0	0	0
5280-PLANT MAINTENANCE	0	0	29,271	0	0	0	0
Total Allocated	227	31	38,909	806	1,271	822	338
Roll Forward	(74)	(69)	(12,223)	183	(288)	(312)	(209)
Cost With Roll Forward	153	(38)	26,686	989	983	510	129
Adjustments	0	0	0	0	0	0	0
Proposed Costs	153	(38)	26,686	989	983	510	129

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Central Service Departments	705-CSA #5	706-CSA #4A(#5A)	707-SIERRA BROOKS	708-PARKS & REC	714/15-CALPINE	722-CEMETERY #2	723-CEMETERY #3
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
5030-ANNUAL AUDIT	24	63	86	229	0	0	0
5040-AUDITOR	533	589	3,749	6,245	462	131	204
5050-TREASURER/TAX	196	36	1,580	2,194	319	45	93
5100-COUNTY INSURANCE	9	9	107	0	0	0	0
5260-CENTRAL SERVICES	0	0	0	0	0	0	0
5261-MGMT INFORMATION	0	0	0	0	0	0	0
5280-PLANT MAINTENANCE	0	0	0	0	0	0	0
Total Allocated	762	697	5,522	8,668	781	176	297
Roll Forward	144	97	(2,298)	5,584	(777)	(164)	(138)
Cost With Roll Forward	906	794	3,224	14,252	4	12	159
Adjustments	0	0	0	0	0	0	0
Proposed Costs	906	794	3,224	14,252	4	12	159

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Central Service Departments	725-CEMETERY #5	733-DOWNIEVILLE	743-SIERRA CITY FIRE	765-SIERRA VAL RES	777-SIERRAVILLE PUD	790/799-SCHOOLS	823-FAMILY FIRST
BUILDING USE ALLOWANCE	0	0	0	0	0	0	0
5030-ANNUAL AUDIT	0	0	0	0	0	0	0
5040-AUDITOR	362	68	114	24	65	1,587	75
5050-TREASURER/TAX	229	12	6	12	12	0	0
5100-COUNTY INSURANCE	0	0	0	0	0	0	0
5260-CENTRAL SERVICES	0	289	0	0	2	0	0
5261-MGMT INFORMATION	0	0	0	0	0	0	0
5280-PLANT MAINTENANCE	0	0	0	0	0	0	0
Total Allocated	591	369	120	36	79	1,587	75
Roll Forward	(109)	(518)	(2,116)	(27)	(63)	(2,320)	(175)
Cost With Roll Forward	482	(149)	(1,996)	9	16	(733)	(100)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	482	(149)	(1,996)	9	16	(733)	(100)

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Central Service Departments	853-TRANS PLAN &	854-STATE TRANS	855-LOCAL TRANS LTF	OTHER	SubTotal	Direct Billed	Unallocated
BUILDING USE ALLOWANCE	0	0	0	0	8,077	0	0
5030-ANNUAL AUDIT	0	0	0	0	15,876	0	0
5040-AUDITOR	613	50	117	1,400	262,338	0	28,214
5050-TREASURER/TAX	0	0	0	1,718	67,626	0	216,146
5100-COUNTY INSURANCE	19	0	0	0	81,111	530,793	0
5260-CENTRAL SERVICES	422	0	0	0	20,074	0	13,426
5261-MGMT INFORMATION	5,542	0	0	0	203,284	0	0
5280-PLANT MAINTENANCE	0	0	0	0	168,010	0	0
Total Allocated	6,596	50	117	3,118	826,396	530,793	257,786
Roll Forward	5,262	(140)	(153)	(25,166)	(14,095)	0	0
Cost With Roll Forward	11,858	(90)	(36)	(22,048)	812,301	530,793	257,786
Adjustments	0	0	0	0	0	0	0
Proposed Costs	11,858	(90)	(36)	(22,048)	812,301	530,793	257,786