



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Sierra
Downieville, California**

**Date: June 19, 2014
Filing Ref: SIE15**

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 **2014-15** 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 **2012-13** fiscal year and as estimated costs for the **2014-15** 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, 2014**, 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. County Counsel
3. 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 SIERRA

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Van Maddox

**Hitomi Sekine, Bureau Chief
Local Government Operations
Division of Accounting and Reporting**

Name
Auditor-Controller

Title

6-23-2014

6-27-2014

Date

Date

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

cc: State and Federal Agencies

Attachment

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 12/13 Data for use in 14/15
Allocated Costs By Department

Fund	100	100	100	100	100
Department	5010	5020	5150	5160	5200
	B.O.S.	Assessor	Contributions	Econ Development	Elections
Bldg. Use	449	760	0	0	0
County Audit	396	284	154	34	16
Auditor	9,170	11,395	1,410	366	372
Treasurer	432	407	85	136	517
Insurance	534	399	0	7	0
Central Services	5,074	5,804	0	0	162
MIS	3,803	21,192	0	0	0
Plant Maintenance	12,466	21,074	0	0	0
County Counsel	4,631	3,322	1,798	401	186
Total Plan Allocation	36,955	64,637	3,447	944	1,252
Roll Forward	7,410	4,914	301	724	(963)
Proposed Costs	44,366	69,551	3,747	1,667	290

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 12/13 Data for use in 14/15
Allocated Costs By Department

Fund	100	100	100	100	100	100
Department	5290	5360	5370	5380	5390	5400
	Engineer/Surveyor	Courts Judici	District Attorr	Public Defenc	Law Library	Grand Jury
Bldg. Use	0	0	347	0	0	0
County Audit	15	72	223	81	1	5
Auditor	395	694	5,985	950	83	732
Treasurer	585	119	288	509	170	1,543
Insurance	0	0	197	0	0	0
Cental Services	0	0	1,823	0	0	0
MIS	0	0	1,605	0	0	0
Plant Maintenance	0	0	9,617	0	0	0
County Counsel	176	840	2,609	948	10	59
Total Plan Allocation	1,171	1,725	22,693	2,488	263	2,339
Roll Forward	574	123	(212)	525	(77)	1,097
Proposed Costs	1,744	1,848	22,481	3,013	187	3,436

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 12/13 Data for use in 14/15
Allocated Costs By Department

Fund	100	100	100	100	100	100
Department	5430	5450	5460	5470	5480	5490
	Clerk-Record	Sheriff	Marine Patrol	ADA: Sheriff	Jail	Probation
Bldg. Use	691	1,141	0	0	1,427	274
County Audit	305	1,852	19	67	133	329
Auditor	8,500	50,096	413	1,510	1,864	9,542
Treasurer	992	5,910	102	831	1,340	1,687
Insurance	303	11,405	227	119	932	381
Central Services	2,613	6,609	0	0	0	2,492
MIS	14,363	62,659	0	0	0	488
Plant Maintenance	19,154	31,660	0	0	39,575	7,598
County Counsel	3,566	21,682	225	782	1,554	3,850
Total Plan Allocation	50,487	193,014	986	3,308	46,823	26,642
Roll Forward	306	32,987	(107)	(965)	8,884	1,388
Proposed Costs	50,793	226,001	879	2,343	55,707	28,029

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 12/13 Data for use in 14/15
Allocated Costs By Department

Fund	100	100	100	100	100	100
Department	5510	5520	5530	5550	5560	5570
	Victim Wines	Bldg. Inspector	Ag Commission	Emergency Services	Planning	LAFCO
Bldg. Use	0	165	0	13	178	
County Audit	78	172	38	63	257	0
Auditor	2,363	5,095	339	2,159	7,491	0
Treasurer	136	1,128	8	416	1,577	0
Insurance	85	187	0	49	289	0
Cental Services	98	1,841	0	1,156	2,211	0
MIS	0	5,018	0	2,543	8,263	0
Plant Maintenance	0	10,685	0	3,562	10,685	0
County Counsel	909	2,013	440	743	3,009	0
Total Plan Allocation	3,668	26,304	825	10,703	33,961	0
Roll Forward	260	(1,182)	92	54	(12,792)	(98)
Proposed Costs	3,928	25,122	917	10,757	21,169	(98)

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SIERRA COUNTY, CALIFORNIA
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Allocated Costs By Department

Fund	100	100	100	100	100	100	100
Department	5650	5900	5910	5920	5930	5940	5950
	Animal Contr	Library	Farm Advisor	Misc Rebates	TRAN Pool	AB8 Equalization	Public Works
Bldg. Use	0	0	0	0	0	0	0
County Audit	5	20	18	2	0	12	0
Auditor	60	183	168	22	0	112	243
Treasurer	34	8	8	17	0	17	3
Insurance	0	0	0	0	0	0	0
Central Services	0	0	0	0	0	0	0
MIS	0	0	0	0	0	0	0
Plant Maintenance	0	0	0	0	0	0	0
County Counsel	59	235	215	20	0	137	293
Total Plan Allocation	157	446	410	61	0	277	539
Roll Forward	49	34	60	50	(17)	260	539
Proposed Costs	207	480	470	111	(17)	537	1,078

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 12/13 Data for use in 14/15
Allocated Costs By Department

Fund	031	033	041	051	051	051
Department	5010	5010	0000	5610	5670	5800
	Road Departn	Airports	Solid Waste	Health	Mental Health	Welfare
Bldg. Use	366	0	0	0	0	0
County Audit	2,451	19	565	917	1,239	1,461
Auditor	61,787	247	8,492	42,480	39,460	37,862
Treasurer	10,456	170	2,552	43,060	18,215	7,598
Insurance	21,967	125	1,830	2,484	2,008	5,060
Cental Services	5,757	0	108	1,212	1,699	1,385
MIS	23,575	0	0	15,196	24,547	4,676
Plant Maintenance	14,247	0	0	0	0	0
County Counsel	28,834	225	7,151	10,555	13,371	6,694
Total Plan Allocation	169,440	785	20,697	115,904	100,539	64,735
Roll Forward	(40,684)	273	(6,363)	8,186	6,146	(41,185)
Proposed Costs	128,756	1,058	14,335	124,090	106,685	23,551

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 12/13 Data for use in 14/15
Allocated Costs By Department

Fund	055	071	077	091	701	702
Department	0000	0000	0000	0000	0000	0000
	Transit	Fish & Game	Predator CNT Courts		CSA#1	CSA#2
Bldg. Use	0	0	0	1,691		
County Audit	113	13	0	312	9	11
Auditor	1,075	161	0	2,945	324	237
Treasurer	153	110	0	348	543	314
Insurance	0	0	0	0	7	7
Cental Services	0	0	0	0	0	0
MIS	0	0	0	0	0	0
Plant Maintenance	0	0	0	41,554	0	0
County Counsel	1,319	147	0	3,654	107	127
Total Plan Allocation	2,659	430	0	50,503	990	695
Roll Forward	(1,505)	94	0	13,448	(146)	(93)
Proposed Costs	1,154	525	0	63,951	844	602

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 12/13 Data for use in 14/15
Allocated Costs By Department

Fund	703	704	705	706	707	708
Department	0000	0000	0000	0000	0000	0000
	CSA#3	CSA#4	CSA#5	CSA#4A (#5A)	Sierra Brooks Water	Parks
Bldg. Use						
County Audit	13	0	15	253	0	209
Auditor	308	53	285	2,268	1,465	3,312
Treasurer	424	119	339	17	1,755	1,594
Insurance	7	7	7	7	91	132
Central Services	0	0	0	0	565	49
MIS	0	0	0	0	0	0
Plant Maintenance	0	0	0	0	0	0
County Counsel	156	0	176	3,072	(4)	2,453
Total Plan Allocation	909	178	822	5,617	3,872	7,748
Roll Forward	73	7	(44)	4,181	(1,658)	(13,185)
Proposed Costs	981	186	779	9,798	2,214	(5,437)

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OMB-87 Cost Allocation Based on 12/13 Data for use in 14/15
Allocated Costs By Department

Fund Department	715 0000	722 0000	723 0000	725 0000	823 0000	853 0000
	Calpine Water	Cemetery #2	Cemetery #3	Cemetery #5	Family First	Trans Plan & I
Bldg. Use						
County Audit	65	3	3	8	23	154
Auditor	1,088	56	37	297	213	1,546
Treasurer	1,136	59	34	500	8	373
Insurance	0	0	0	0	0	14
Central Services	0	0	0	0	0	0
MIS	0	0	0	0	0	2,473
Plant Maintenance	0	0	0	0	0	0
County Counsel	762	39	29	98	274	1,735
Total Plan Allocation	3,051	158	103	904	518	6,296
Roll Forward	505	141	(209)	339	(26)	20
Proposed Costs	3,557	299	(105)	1,243	492	6,316

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 12/13 Data for use in 14/15
Allocated Costs By Department

Fund Department	854 0000		855 0000		Sub Total	Direct Bill	Unallocated	Grand Total	
	State Trans	Asst	Local Trans	LTF Other					
PRJT									
Bldg. Use					7,501			7,501	
County Audit		23		49	12,576			12,576	
Auditor		201		440	331,044		11,571	342,615	
Treasurer		0		0	6,046		189,789	304,718	
Insurance		0		0	48,864	632,320		681,184	
Cental Services		0		0	1,056			41,712	
MIS		0		0	190,402	0		190,402	
Plant Maintenance		0		0	221,879			221,879	
County Counsel		264		576	136,522	66,400		202,922	
								0	
Total Plan Allocation		488		1,066	9,794	1,105,429	698,720	201,360	2,005,509
Roll Forward		(542)		490	(239)	(27,758)	0	0	(27,758)
Proposed Costs		(55)		1,555	9,555	1,077,672	698,720	201,360	1,977,751