



BETTY T. YEE
California State Controller
Division of Accounting and Reporting

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Sierra
Downieville, California

Date: April 14, 2016
Filing Ref: SIE17

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2016-17** 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 **2014-15** fiscal year and as estimated costs for the **2016-17** 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, 2016**, 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 2 CFR Part 225, 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

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Van Maddox

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

Name

Auditor/Treasurer-Tax Collector

Title

4-20-2016

4-27-2016

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 14/15 Data for use in 16/17
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	361	611	0	0	0
County Audit	516	269	51	51	24
Auditor	8,222	9,438	405	416	405
Treasurer	107	80	15	24	185
Insurance	926	925	0	12	0
Cental Services	3,134	3,049	0	0	47
MIS	1,522	27,465	0	0	0
Plant Maintenance	8,550	14,454	0	0	0
County Counsel	4,859	2,536	477	477	223
Total Plan Allocation	28,197	58,827	948	980	883
Roll Forward	(8,758)	(5,810)	(2,499)	36	(369)
Proposed Costs	19,439	53,016	(1,551)	1,015	513

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 14/15 Data for use in 16/17
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	279	0	0	0
County Audit	21	100	267	89	0	15
Auditor	362	827	4,670	831	0	748
Treasurer	164	51	179	125	0	524
Insurance	0	0	343	0	0	0
Cental Services	0	0	786	0	0	962
MIS	0	0	4,566	0	0	0
Plant Maintenance	0	0	6,596	0	0	0
County Counsel	202	944	2,514	838	0	138
Total Plan Allocation	749	1,922	20,199	1,884	0	2,386
Roll Forward	(422)	197	(2,494)	(604)	(263)	47
Proposed Costs	327	2,119	17,706	1,279	(263)	2,434

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 14/15 Data for use in 16/17
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	555	918	0	0	1,147	220
County Audit	391	2,736	18	82	179	500
Auditor	7,325	46,790	265	1,113	1,747	9,904
Treasurer	268	1,775	18	95	313	682
Insurance	403	38,603	92	209	237	514
Cental Services	1,068	2,333	0	0	0	972
MIS	22,850	100,149	0	0	0	3,551
Plant Maintenance	13,137	21,715	0	0	27,143	5,212
County Counsel	3,681	25,781	170	774	1,687	4,711
Total Plan Allocation	49,679	240,799	563	2,273	32,453	26,266
Roll Forward	(808)	47,785	(423)	(1,035)	(14,370)	(376)
Proposed Costs	48,871	288,585	140	1,239	18,083	25,890

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SIERRA COUNTY, CALIFORNIA
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Allocated Costs By Department

Fund	100	100	100	100	100	100	
Department	5510	5520	5530	5550	5560	5570	
	Victim	Witnes	Bldg. Inspector	Ag Commission	Emergency Services	Planning	LAFCO
Bldg. Use	0	2,981	0		221	2,981	
County Audit	68	208	32		120	323	0
Auditor	1,520	4,318	244		2,558	7,684	7
Treasurer	235	417	3		220	1,346	6
Insurance	93	328	0		164	447	0
Cental Services	0	1,600	0		1,357	1,600	0
MIS	0	7,018	0		4,652	15,720	0
Plant Maintenance	0	7,329	0		543	7,329	0
County Counsel	637	1,963	297		1,135	3,045	0
Total Plan Allocation	2,553	26,161	576		10,971	40,475	13
Roll Forward	(1,115)	(143)	(249)		268	6,514	13
Proposed Costs	1,439	26,019	327		11,239	46,989	26

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SIERRA COUNTY, CALIFORNIA
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Allocated Costs By Department

Fund Department	100 5650	100 5900	100 5910	100 5920	100 5930	100 5940	100 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	7	25	21	5	0	0	0
Auditor	70	193	163	49	0	0	343
Treasurer	15	3	0	12	0	0	1
Insurance	0	0	0	0	0	0	0
Cental 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	64	233	202	42	0	0	414
Total Plan Allocation	155	454	386	108	0	0	757
Roll Forward	(2)	8	(24)	47	0	(277)	218
Proposed Costs	153	462	363	154	0	(277)	975

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 14/15 Data for use in 16/17
Allocated Costs By Department

Fund Department	031 5010	033 5010	041 0000	051 5610	051 5670	051 5800
	Road Departn	Airports	Solid Waste	Health	Mental Health	Welfare
Bldg. Use	3,858	0	0	0	0	0
County Audit	2,818	5	1,160	1,161	1,827	1,995
Auditor	51,477	114	12,271	38,170	33,815	35,569
Treasurer	5,054	66	1,057	17,360	7,490	3,240
Insurance	17,659	186	3,716	3,330	3,057	7,966
Cental Services	2,341	0	0	0	0	0
MIS	36,544	0	0	3,249	6,498	8,147
Plant Maintenance	11,672	0	0	0	0	0
County Counsel	26,526	42	10,393	10,452	16,275	12,345
Total Plan Allocation	157,947	412	28,597	73,722	68,963	69,263
Roll Forward	(11,493)	(373)	7,900	(42,182)	(31,576)	4,528
Proposed Costs	146,454	40	36,497	31,541	37,386	73,790

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 14/15 Data for use in 16/17
Allocated Costs By Department

Fund Department	055 0000	071 0000	077 0000	091 0000	201 0000	202 0000
	Transit	Fish & Game	Predator CNT	Courts	CSA#1	CSA#2
Bldg. Use	0	0	0	3,120		
County Audit	113	1	0	486	16	19
Auditor	896	16	0	7,545	381	345
Treasurer	30	6	0	36	214	164
Insurance	0	0	0	0	12	12
Cental Services	0	0	0	0	0	0
MIS	0	0	0	0	0	0
Plant Maintenance	0	0	0	73,830	0	0
County Counsel	1,061	11	0	4,583	149	180
Total Plan Allocation	2,100	34	0	89,600	771	720
Roll Forward	(559)	(396)	0	39,097	(219)	25
Proposed Costs	1,540	(363)	0	128,697	553	745

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SIERRA COUNTY, CALIFORNIA
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Allocated Costs By Department

Fund Department	203 0000	204 0000	205 0000	206 0000	207 0000	208 0000
	CSA#3	CSA#4	CSA#5	CSA#4A (#5A)	Sierra Brooks Water	Parks
Bldg. Use						
County Audit	19	7	19	0	235	197
Auditor	323	99	349	625	2,344	2,860
Treasurer	146	39	167	515	0	905
Insurance	12	12	12	0	88	218
Cental Services	0	0	0	0	0	0
MIS	0	0	0	0	0	0
Plant Maintenance	0	0	0	0	0	0
County Counsel	180	64	180	0	2,206	1,857
Total Plan Allocation	681	220	727	1,141	4,873	6,037
Roll Forward	(228)	42	(95)	(4,476)	1,001	(1,711)
Proposed Costs	452	261	632	(3,336)	5,875	4,326

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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	0	0	0	0	0	223
Auditor	1,922	51	64	73	265	1,971
Treasurer	471	21	39	18	6	220
Insurance	0	0	0	0	0	24
Cental Services	0	0	0	0	0	0
MIS	0	0	0	0	0	3,257
Plant Maintenance	0	0	0	0	0	0
County Counsel	0	0	0	0	0	2,068
Total Plan Allocation	2,392	72	103	91	271	7,762
Roll Forward	(659)	(86)	(0)	(813)	(247)	1,466
Proposed Costs	1,733	(14)	103	(722)	24	9,229

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Allocated Costs By Department

Fund	854	855					Grand	
Department	0000	0000					Total	
PRJT	State Trans	Asst Local Trans	LTF	Other	Sub Total	Direct Bill	Unallocated	Total
Bldg. Use					17,253			17,253
County Audit	0		0	0	16,415			16,415
Auditor	0		0	27,146	329,308		18,850	348,159
Treasurer	0		0	22,361	66,487		204,155	270,642
Insurance	0		0	0	79,599	675,500		755,099
Cental Services	0		0	752	20,000			20,000
MIS	0		0	0	245,189	0		245,189
Plant Maintenance	0		0	0	197,508			197,508
County Counsel	0		0	0	146,616	75,544		222,160
								0
Total Plan Allocation	0		0	50,259	1,118,376	751,044	223,006	2,092,425
Roll Forward	(488)		(1,066)	40,465	12,950	0	0	12,950
Proposed Costs	(488)		(1,066)	90,723	1,131,325	751,044	223,006	2,105,375