



BETTY T. YEE
California State Controller
Local Government Programs and Services Division

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Sierra
Downieville, California

Date: April 4, 2017
Filing Ref: SIE18

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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 **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, 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 200, 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 Jim Reisinger for

Van A. Maddox

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Local Government Programs and Services
Division**

Name

Auditor/Treasurer-Tax Collector

Title

4-5-2017

4-18-2017

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 15/16 Data for use in 17/18
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	879	1,486	0	0	0
County Audit	512	350	46	45	54
Auditor	7,784	8,227	358	562	831
Treasurer	135	159	44	123	230
Insurance	877	798	0	12	0
Cental Services	1,963	1,886	0	0	185
MIS	3,375	24,793	0	0	0
Plant Maintenance	11,360	19,205	0	0	0
County Counsel	5,309	3,627	481	469	561
Total Plan Allocation	32,194	60,531	929	1,212	1,861
Roll Forward	(919)	3,281	(725)	216	697
Proposed Costs	31,276	63,812	204	1,428	2,558

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SIERRA COUNTY, CALIFORNIA
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Allocated Costs By Department

Fund Department	100 5290	100 5360	100 5370	100 5380	100 5390	100 5400
	Engineer/Surveyor	Courts Judici	District Attorr	Public Defenc	Law Library	Grand Jury
Bldg. Use	0	0	678	0	0	0
County Audit	23	104	250	108	0	9
Auditor	787	732	4,357	921	9	1,402
Treasurer	286	68	405	139	4	588
Insurance	0	0	353	0	0	0
Cental Services	0	0	417	0	0	0
MIS	0	0	4,235	0	0	0
Plant Maintenance	0	0	8,764	0	0	0
County Counsel	240	1,076	2,586	1,121	0	92
Total Plan Allocation	1,337	1,979	22,045	2,290	13	2,090
Roll Forward	414	(338)	1,779	(234)	(19)	560
Proposed Costs	1,750	1,641	23,823	2,056	(6)	2,650

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 15/16 Data for use in 17/18
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	1,351	2,233	0	0	2,791	536
County Audit	406	2,754	7	32	193	542
Auditor	6,958	43,023	135	602	1,120	10,207
Treasurer	421	2,470	28	143	20	917
Insurance	581	46,210	101	231	247	710
Central Services	644	3,918	0	0	0	612
MIS	20,625	103,348	0	0	0	16,992
Plant Maintenance	17,455	28,852	0	0	36,065	6,924
County Counsel	4,211	28,536	69	332	2,002	5,618
Total Plan Allocation	52,652	261,344	338	1,339	42,438	43,059
Roll Forward	1,905	43,678	(531)	(1,716)	(2,346)	15,522
Proposed Costs	54,556	305,022	(192)	(376)	40,092	58,580

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 15/16 Data for use in 17/18
Allocated Costs By Department

Fund	100	100	100	100	100	100	
Department	5510	5520	5530	5550	5560	5570	
	Victim	Witnes	Bldg. Inspector	Ag Commmission	Emergency Services	Planning	LAFCO
Bldg. Use	0	2,981	0	0	221	2,981	
County Audit	94	233	41	0	145	391	0
Auditor	1,585	4,771	236	0	2,708	7,230	0
Treasurer	75	568	4	0	266	659	0
Insurance	103	360	0	0	180	491	0
Cental Services	0	484	0	0	397	571	0
MIS	3,482	8,084	0	0	5,143	16,532	0
Plant Maintenance	0	9,738	0	0	721	9,738	0
County Counsel	973	2,414	423	0	1,499	4,050	0
Total Plan Allocation	6,311	29,633	704	0	11,280	42,643	0
Roll Forward	3,467	(1,997)	(83)	0	(104)	7,805	(8)
Proposed Costs	9,778	27,636	622	0	11,176	50,449	(8)

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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	8	24	24	0	0	0	0
Auditor	107	144	144	0	0	0	322
Treasurer	28	4	4	0	0	0	2
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	80	252	252	0	0	0	515
Total Plan Allocation	223	424	424	0	0	0	839
Roll Forward	81	(72)	(24)	(94)	0	(142)	271
Proposed Costs	303	352	400	(94)	0	(142)	1,110

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 15/16 Data for use in 17/18
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	4,006	0	0	0	0	0
County Audit	2,771	4	2,038	1,162	2,042	2,037
Auditor	54,205	134	15,910	67,646	49,853	37,048
Treasurer	7,465	48	1,175	23,201	11,039	4,165
Insurance	17,348	192	3,664	2,529	3,476	7,440
Cental Services	873	0	0	1,835	2,797	3,845
MIS	34,397	0	0	4,968	9,228	12,036
Plant Maintenance	15,508	0	0	0	0	0
County Counsel	28,707	46	26,412	12,079	21,344	22,726
Total Plan Allocation	165,280	424	49,201	113,421	99,779	89,298
Roll Forward	3,569	18	9,702	26,685	26,124	5,002
Proposed Costs	168,848	443	58,902	140,106	125,902	94,300

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 15/16 Data for use in 17/18
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	7,592		
County Audit	110	2	0	505	17	17
Auditor	696	31	0	5,876	769	549
Treasurer	36	8	0	12	294	199
Insurance	0	0	0	0	12	12
Central Services	1,486	0	0	0	0	0
MIS	0	0	0	1,203	0	0
Plant Maintenance	0	0	0	98,096	0	0
County Counsel	1,144	23	0	0	172	172
Total Plan Allocation	3,472	64	0	113,285	1,263	948
Roll Forward	598	(267)	0	58,180	281	194
Proposed Costs	4,070	(204)	0	171,464	1,544	1,142

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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	17	7	18	0	209	257
Auditor	531	156	674	0	3,206	5,045
Treasurer	191	52	250	0	667	1,338
Insurance	12	12	12	0	112	309
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	172	69	183	0	2,162	2,666
Total Plan Allocation	922	295	1,137	0	6,356	9,615
Roll Forward	120	22	377	(6,030)	3,068	949
Proposed Costs	1,042	317	1,515	(6,030)	9,425	10,564

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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	137
Auditor	2,552	116	131	70	199	1,063
Treasurer	679	40	52	12	4	131
Insurance	0	0	0	0	0	25
Cental Services	0	0	0	0	0	0
MIS	0	0	0	0	0	3,482
Plant Maintenance	0	0	0	0	0	0
County Counsel	0	0	0	0	0	1,419
Total Plan Allocation	3,231	156	183	82	203	6,256
Roll Forward	2,403	(34)	46	23	(1,954)	(1,469)
Proposed Costs	5,633	121	228	106	(1,750)	4,786

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 15/16 Data for use in 17/18
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					27,737			27,737	
County Audit		0		0	17,744			17,744	
Auditor		0		0	7,542		10,888	370,154	
Treasurer		0		0	3,276		227,030	289,151	
Insurance		0		0	86,411	727,509		813,919	
Cental Services		0		0	417			22,330	
MIS		0		0	271,923	0		271,923	
Plant Maintenance		0		0	262,426			262,426	
County Counsel		0		0	186,280	29,335	39,501	255,117	
								0	
Total Plan Allocation		0		0	11,235	1,296,237	756,844	277,420	2,330,501
Roll Forward		0		0	597	198,527	0	0	198,527
Proposed Costs		0		0	11,832	1,494,763	756,844	277,420	2,529,027