



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Sierra
Downieville, California**

**Date: April 30, 2018
Filing Ref: SIE19**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2018-19**. 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. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by 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 fiscal year **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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 cost 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 county departments' costs 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 and 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 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 by 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 Uniform Guidance, 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: There are no adjustments in the fiscal year 2018-19 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SIERRA

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Van A. Maddox

**Jim Reisinger, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name

Auditor/Treasurer/Tax Collector

Title

5-14-2018

5-17-2018

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 16/17 Data for use in 18/19
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	448	225	42	44	25
Auditor	8,643	9,255	354	514	397
Treasurer	178	152	30	188	274
Insurance	670	604	85	10	0
Cental Services	3,169	1,880	0	0	103
MIS	8,298	30,000	0	0	0
Plant Maintenance	11,756	19,873	0	0	0
County Counsel	4,334	2,181	408	427	247
Total Plan Allocation	38,374	65,658	919	1,182	1,047
Roll Forward	10,177	6,831	(29)	202	164
Proposed Costs	48,550	72,488	891	1,385	1,210

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 16/17 Data for use in 18/19
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	24	88	219	81	0	8
Auditor	396	754	4,336	787	0	472
Treasurer	295	81	483	203	0	574
Insurance	0	0	269	0	0	0
Cental Services	0	0	136	0	0	0
MIS	0	0	5,909	0	0	0
Plant Maintenance	0	0	9,069	0	0	0
County Counsel	228	853	2,124	787	0	76
Total Plan Allocation	942	1,777	23,223	1,859	0	1,130
Roll Forward	193	(145)	3,024	(25)	0	(1,256)
Proposed Costs	1,135	1,632	26,248	1,833	0	(126)

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 16/17 Data for use in 18/19
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	367	2,858	50	32	171	529
Auditor	7,550	50,995	519	498	1,393	10,938
Treasurer	529	3,507	86	208	56	1,159
Insurance	438	39,983	77	172	1,310	539
Cental Services	611	3,221	0	0	0	386
MIS	23,116	98,611	0	0	0	20,509
Plant Maintenance	18,063	29,856	0	0	37,320	7,165
County Counsel	3,556	27,663	484	313	1,660	5,121
Total Plan Allocation	55,580	258,926	1,216	1,224	44,700	46,883
Roll Forward	5,901	18,127	653	(1,049)	12,247	20,617
Proposed Costs	61,481	277,054	1,869	174	56,948	67,500

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 16/17 Data for use in 18/19
Allocated Costs By Department

Fund Department	100 5510	100 5520	100 5530	100 5550	100 5560	100 5570
	Victim WITNES	Bldg. Inspector	Ag Commission	Emergency Services	Planning	LAFCO
Bldg. Use	0	2,981	0	221	2,981	
County Audit	156	203	41	128	345	1
Auditor	2,575	4,593	328	2,812	7,273	11
Treasurer	422	630	5	422	874	5
Insurance	77	270	0	135	370	0
Cental Services	0	1,125	0	1,070	1,180	0
MIS	3,105	12,665	0	5,724	21,127	0
Plant Maintenance	0	10,076	0	746	10,076	0
County Counsel	1,508	1,963	398	1,242	3,338	9
Total Plan Allocation	7,843	34,507	773	12,500	47,565	27
Roll Forward	5,290	8,346	197	1,529	7,090	14
Proposed Costs	13,132	42,852	970	14,029	54,655	41

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 16/17 Data for use in 18/19
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	2	23	23	0	0	0	0
Auditor	44	181	181	7	0	0	1,285
Treasurer	41	5	5	10	0	0	22
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	19	218	218	0	0	0	1,394
Total Plan Allocation	106	427	427	17	0	0	2,701
Roll Forward	(49)	(27)	41	(91)	0	0	1,944
Proposed Costs	57	400	468	(73)	0	0	4,645

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 16/17 Data for use in 18/19
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	3,847	9	1,137	1,071	2,123	2,340
Auditor	62,572	157	12,130	43,177	45,870	42,547
Treasurer	9,770	122	1,642	35,826	17,511	7,111
Insurance	7,475	147	3,076	2,959	4,008	7,856
Cental Services	1,346	0	0	1,159	1,767	2,429
MIS	34,366	0	0	9,120	15,375	23,579
Plant Maintenance	16,047	0	0	0	0	0
County Counsel	37,231	85	11,001	10,362	20,493	22,147
Total Plan Allocation	176,660	520	28,985	103,673	107,147	108,010
Roll Forward	18,713	108	388	29,951	38,184	38,747
Proposed Costs	195,374	627	29,373	133,625	145,331	146,757

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 16/17 Data for use in 18/19
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	98	2	0	469	15	16
Auditor	828	26	0	6,766	384	331
Treasurer	76	15	0	81	376	290
Insurance	0	0	0	0	10	10
Cental Services	939	0	0	0	0	0
MIS	0	0	0	4,869	0	0
Plant Maintenance	0	0	0	101,509	0	0
County Counsel	948	19	0	0	142	152
Total Plan Allocation	2,889	63	0	121,287	927	797
Roll Forward	789	29	0	31,687	156	77
Proposed Costs	3,677	91	0	152,974	1,084	875

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 16/17 Data for use in 18/19
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	15	6	17	0	132	207
Auditor	287	94	371	0	2,111	3,308
Treasurer	239	66	335	0	666	1,479
Insurance	10	10	10	0	85	414
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	142	57	161	0	1,280	2,001
Total Plan Allocation	692	232	894	0	4,274	7,408
Roll Forward	11	12	167	(1,141)	(599)	1,371
Proposed Costs	703	244	1,061	(1,141)	3,675	8,779

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SIERRA COUNTY, CALIFORNIA
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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	149
Auditor	1,681	126	66	105	236	1,270
Treasurer	1,001	112	71	71	5	132
Insurance	0	0	0	0	0	20
Central Services	0	0	0	0	0	0
MIS	0	0	0	0	0	3,105
Plant Maintenance	0	0	0	0	0	0
County Counsel	0	0	0	0	0	1,441
Total Plan Allocation	2,683	238	137	176	241	6,116
Roll Forward	291	166	34	85	(30)	(1,646)
Proposed Costs	2,973	404	172	261	210	4,471

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 16/17 Data for use in 18/19
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	17,786			17,786
Auditor		0		0	344,974		12,515	357,488
Treasurer		0		0	92,265		265,977	358,242
Insurance		0		0	71,095	802,761		873,856
Cental Services		0		0	21,402			21,402
MIS		0		0	319,477	0		319,477
Plant Maintenance		0		0	271,556			271,556
County Counsel		0		0	168,432	48,285	26,380	243,096
								0
Total Plan Allocation		0		0	1,334,721	851,046	304,871	2,490,639
Roll Forward		0		0	216,346	0	0	216,346
Proposed Costs		0		0	1,551,068	851,046	304,871	2,706,985