



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Sierra
Downieville, California**

**Date: April 12, 2019
Filing Ref: SIE20**

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 **2019-20**. 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 **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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
3. County Counsel

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 2019-20 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

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name
Auditor/Treasurer-Tax Collector

Title

4-17-2019

4-22-2019

Date

Date

**Negotiated by Kirsten Ford
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment: Schedule A

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 17/18 Data for use in 19/20
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	542	373	50	47	42
Auditor	10,506	10,875	404	499	540
Treasurer	184	256	24	135	271
Insurance	980	572	67	8	0
Cental Services	969	992	0	0	323
MIS	8,508	40,426	0	0	0
Plant Maintenance	10,341	17,481	0	0	0
County Counsel	6,779	4,671	620	593	524
Total Plan Allocation	39,688	77,133	1,165	1,282	1,700
Roll Forward	7,494	16,602	236	70	(161)
Proposed Costs	47,181	93,735	1,402	1,352	1,538

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 17/18 Data for use in 19/20
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	28	97	297	124	0	14
Auditor	433	799	5,324	1,159	0	595
Treasurer	276	58	590	242	0	609
Insurance	0	0	1,664	0	0	0
Cental Services	0	0	141	10	0	0
MIS	0	0	6,576	0	0	0
Plant Maintenance	0	0	7,977	0	0	0
County Counsel	344	1,213	3,720	1,557	0	179
Total Plan Allocation	1,081	2,167	26,968	3,092	0	1,398
Roll Forward	(256)	188	4,923	802	(13)	(692)
Proposed Costs	824	2,355	31,890	3,895	(13)	706

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 17/18 Data for use in 19/20
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	442	2,691	64	0	264	625
Auditor	8,778	50,933	777	142	2,077	12,406
Treasurer	542	3,085	73	179	29	1,127
Insurance	419	20,492	75	172	843	524
Cental Services	441	1,973	0	0	0	459
MIS	22,281	101,890	0	0	0	21,537
Plant Maintenance	15,889	26,263	0	0	32,829	6,303
County Counsel	5,525	33,676	799	0	3,307	7,827
Total Plan Allocation	55,668	243,236	1,787	493	42,141	51,344
Roll Forward	3,016	(18,108)	1,449	(846)	(297)	8,285
Proposed Costs	58,684	225,128	3,236	(352)	41,843	59,630

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 17/18 Data for use in 19/20
Allocated Costs By Department

Fund Department	100 5510	100 5520	100 5530	100 5550	100 5560	100 5570
	Victim Wines	Bldg. Inspector	Ag Commission	Emergency Services	Planning	LAFCO
Bldg. Use	0	2,686	0	483	2,901	0
County Audit	120	249	52	145	449	0
Auditor	2,130	5,594	406	3,197	8,795	19
Treasurer	102	778	5	406	880	24
Insurance	75	262	0	133	447	0
Cental Services	0	131	0	66	3,801	0
MIS	3,866	12,863	0	6,101	15,993	0
Plant Maintenance	0	8,207	0	1,477	8,864	0
County Counsel	1,502	3,114	648	1,819	5,622	0
Total Plan Allocation	7,795	33,885	1,110	13,828	47,752	43
Roll Forward	1,484	4,252	406	2,548	5,109	43
Proposed Costs	9,280	38,137	1,517	16,376	52,862	87

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 17/18 Data for use in 19/20
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	4	25	24	0	0	0	0
Auditor	50	201	192	0	0	0	629
Treasurer	19	5	5	0	0	0	18
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	55	317	303	0	0	0	827
Total Plan Allocation	128	548	524	0	0	0	1,474
Roll Forward	(95)	124	100	0	0	0	635
Proposed Costs	34	672	625	0	0	0	2,108

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 17/18 Data for use in 19/20
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	4,119	0	0	0	0	0
County Audit	3,164	90	910	1,510	2,639	2,735
Auditor	60,436	848	10,352	48,809	52,979	48,317
Treasurer	8,916	184	1,383	33,015	15,806	5,343
Insurance	7,679	116	2,721	1,902	3,408	23,295
Cental Services	3,993	0	0	1,378	2,099	2,886
MIS	41,260	0	0	6,897	12,350	22,005
Plant Maintenance	14,773	0	0	0	0	0
County Counsel	39,587	1,130	11,382	19,063	34,548	45,573
Total Plan Allocation	183,927	2,368	26,747	112,573	123,830	150,155
Roll Forward	18,647	1,944	(22,454)	(848)	24,051	60,857
Proposed Costs	202,574	4,312	4,294	111,725	147,881	211,011

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 17/18 Data for use in 19/20
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	123	3	0	634	15	19
Auditor	1,001	37	0	7,714	389	345
Treasurer	53	15	0	73	338	251
Insurance	0	0	0	41	8	8
Cental Services	1,115	0	0	0	0	0
MIS	0	0	0	2,453	0	0
Plant Maintenance	0	0	0	89,294	0	0
County Counsel	1,543	41	0	0	193	234
Total Plan Allocation	3,836	96	0	107,801	943	857
Roll Forward	364	32	0	(5,484)	(320)	(91)
Proposed Costs	4,200	129	0	102,318	624	767

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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	18	7	20	0	215	204
Auditor	318	105	396	0	2,933	3,701
Treasurer	227	68	305	0	788	1,591
Insurance	8	8	8	0	79	226
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	220	83	248	0	2,687	2,549
Total Plan Allocation	791	270	976	0	6,702	8,270
Roll Forward	(131)	(25)	(161)	0	346	(1,345)
Proposed Costs	659	245	816	0	7,047	6,925

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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 &					
Bldg. Use						
County Audit	0	0	0	0	0	160
Auditor	4,721	120	113	136	261	1,368
Treasurer	1,040	97	77	63	5	160
Insurance	0	0	0	0	0	15
Cental Services	0	0	0	0	0	0
MIS	0	0	0	0	0	3,866
Plant Maintenance	0	0	0	0	0	0
County Counsel	0	0	0	0	0	1,998
Total Plan Allocation	5,760	216	190	198	265	7,567
Roll Forward	2,529	60	7	116	62	1,311
Proposed Costs	8,290	277	197	315	328	8,878

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 17/18 Data for use in 19/20
Allocated Costs By Department

Fund Department	854 0000		855 0000		Sub Total	Direct Bill	Unallocated	Grand Total
	State	Trans	Asst	Local				
PRJT								
Bldg. Use					27,737			27,737
County Audit			0		19,235			19,235
Auditor			0		3,473		10,560	386,893
Treasurer			0		4,371		281,138	365,227
Insurance			0		0	928,907		995,162
Cental Services			0		132			20,909
MIS			0		0		0	328,872
Plant Maintenance			0		0			239,699
County Counsel			0		0	27,446	38,434	312,501
								0
Total Plan Allocation			0		0	7,977	1,409,750	956,354
Roll Forward			0		0	(3,258)	113,512	0
Proposed Costs			0		0	4,719	1,523,261	956,354
							330,132	2,809,746