



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Sierra  
Downieville, California**

**Date: February 18, 2020  
Filing Ref: SIE21**

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 **2020-21**. 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 **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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 2020-21 Cost Allocation Plan.

---

**SECTION IV: ACCEPTANCE**

---

**COUNTY OF SIERRA**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Van Maddox

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

Name  
Auditor-Controller/Treasurer-Tax Collector

Title

5-20-2020

5-20-2020

Date

Date

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

cc: State and Federal Agencies

Attachment: Schedule A

2/5/2020

Sch. A  
Fiscal 18  
Page 1

**SIERRA COUNTY, CALIFORNIA**  
**OMB-87 Cost Allocation Based on 18/19 Data for use in 20/21**  
**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	849	1,435	0	0	0
County Audit	1,135	244	238	55	59
Auditor	8,595	12,867	1,405	545	1,222
Treasurer	353	260	36	188	786
Insurance	1,772	1,525	0	5	0
Cental Services	2,095	1,771	0	0	0
MIS	488	20,772	0	0	0
Plant Maintenance	6,656	11,252	0	0	0
County Counsel	2,893	8,589	1,804	414	447
<b>Total Plan Allocation</b>	24,837	58,715	3,483	1,207	2,514
<b>Roll Forward</b>	(13,537)	(6,943)	2,564	25	1,467
<b>Proposed Costs</b>	11,300	51,771	6,048	1,232	3,982

2/5/2020

Sch. A  
Fiscal 18  
Page 2

**SIERRA COUNTY, CALIFORNIA**  
**OMB-87 Cost Allocation Based on 18/19 Data for use in 20/21**  
**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	539	0	0	0
County Audit	17	99	314	104	0	12
Auditor	358	675	4,884	1,026	0	1,617
Treasurer	231	94	959	382	0	1,377
Insurance	0	0	1,359	0	0	0
Cental Services	0	0	210	0	0	0
MIS	0	0	3,766	0	0	0
Plant Maintenance	0	0	4,226	0	0	0
County Counsel	130	748	2,373	788	0	89
<b>Total Plan Allocation</b>	736	1,615	18,630	2,301	0	3,096
<b>Roll Forward</b>	(206)	(162)	(4,593)	442	0	1,966
<b>Proposed Costs</b>	530	1,453	14,038	2,742	0	5,062

2/5/2020

Sch. A  
Fiscal 18  
Page 3

**SIERRA COUNTY, CALIFORNIA**  
OMB-87 Cost Allocation Based on 18/19 Data for use in 20/21  
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	1,304	2,156	0	0	2,695	517
County Audit	436	2,843	38	0	244	653
Auditor	7,095	43,143	739	0	1,427	10,957
Treasurer	743	4,370	159	0	29	1,760
Insurance	983	19,052	84	0	1,283	1,287
Cental Services	436	2,018	0	0	0	508
MIS	12,841	47,059	0	0	0	10,960
Plant Maintenance	10,227	16,905	0	0	21,131	4,057
County Counsel	3,299	21,518	284	0	1,845	4,941
<b>Total Plan Allocation</b>	37,366	159,063	1,304	0	28,653	35,639
<b>Roll Forward</b>	(18,214)	(99,863)	88	(1,224)	(16,047)	(11,244)
<b>Proposed Costs</b>	19,151	59,201	1,392	(1,224)	12,607	24,396

2/5/2020

Sch. A  
Fiscal 18  
Page 4

SIERRA COUNTY, CALIFORNIA  
OMB-87 Cost Allocation Based on 18/19 Data for use in 20/21  
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	2,268	0	0	600	2,268	
County Audit	119	271	52	0	157	398	1
Auditor	2,041	5,103	303	0	2,817	6,909	376
Treasurer	397	1,103	7	0	519	974	14
Insurance	207	644	0	0	347	964	0
Cental Services	0	906	0	0	58	964	0
MIS	2,284	5,110	0	0	2,627	9,617	0
Plant Maintenance	909	3,592	0	0	951	3,592	0
County Counsel	902	2,048	390	0	1,186	3,015	8
<b>Total Plan Allocation</b>	<b>6,858</b>	<b>21,045</b>	<b>752</b>	<b>0</b>	<b>9,262</b>	<b>28,700</b>	<b>399</b>
<b>Roll Forward</b>	<b>(985)</b>	<b>(13,462)</b>	<b>(21)</b>	<b>0</b>	<b>(3,238)</b>	<b>(18,865)</b>	<b>372</b>
<b>Proposed Costs</b>	<b>5,873</b>	<b>7,583</b>	<b>731</b>	<b>0</b>	<b>6,024</b>	<b>9,836</b>	<b>771</b>

2/5/2020

Sch. A  
Fiscal 18  
Page 5

SIERRA COUNTY, CALIFORNIA  
OMB-87 Cost Allocation Based on 18/19 Data for use in 20/21  
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	3	25	25	0	0	0	0
Auditor	43	149	149	0	0	0	252
Treasurer	22	7	7	0	0	0	2
Insurance	0	0	0	0	0	0	0
Cental Services	0	0	0	0	0	0	791
MIS	0	0	0	0	0	0	0
Plant Maintenance	0	0	0	0	0	0	0
County Counsel	24	187	187	0	0	0	301
<b>Total Plan Allocation</b>	<b>92</b>	<b>368</b>	<b>368</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,345</b>
<b>Roll Forward</b>	<b>(14)</b>	<b>(59)</b>	<b>(59)</b>	<b>(17)</b>	<b>0</b>	<b>0</b>	<b>(1,356)</b>
<b>Proposed Costs</b>	<b>78</b>	<b>310</b>	<b>310</b>	<b>(17)</b>	<b>0</b>	<b>0</b>	<b>(11)</b>



2/5/2020

Sch. A  
Fiscal 18  
Page 6

**SIERRA COUNTY, CALIFORNIA**  
OMB-87 Cost Allocation Based on 18/19 Data for use in 20/21  
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	5,045	0	0	0	0	0
County Audit	3,495	462	1,431	1,608	2,719	2,851
Auditor	60,068	3,032	15,511	37,840	57,147	43,623
Treasurer	15,145	346	4,724	13,493	22,652	9,116
Insurance	9,509	79	2,423	3,591	5,053	18,349
Cental Services	1,136	0	791	1,208	1,841	2,532
MIS	25,797	0	0	48,857	99,968	95,026
Plant Maintenance	72,902	0	0	0	0	0
County Counsel	26,450	3,494	10,832	12,171	20,568	20,784
<b>Total Plan Allocation</b>	<b>219,547</b>	<b>7,413</b>	<b>35,712</b>	<b>118,769</b>	<b>209,948</b>	<b>192,281</b>
<b>Roll Forward</b>	<b>42,887</b>	<b>6,893</b>	<b>6,727</b>	<b>15,096</b>	<b>102,801</b>	<b>84,271</b>
<b>Proposed Costs</b>	<b>262,434</b>	<b>14,307</b>	<b>42,439</b>	<b>133,865</b>	<b>312,750</b>	<b>276,552</b>

2/5/2020

Sch. A  
Fiscal 18  
Page 7

SIERRA COUNTY, CALIFORNIA  
OMB-87 Cost Allocation Based on 18/19 Data for use in 20/21  
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	7,330		
County Audit	120	2	0	512	17	23
Auditor	737	29	8	5,136	601	559
Treasurer	43	14	7	202	447	382
Insurance	0	0	0	0	5	5
Cental Services	978	0	0	0	0	0
MIS	0	0	0	919	0	0
Plant Maintenance	0	0	0	57,476	0	0
County Counsel	910	16	0	3,876	130	171
<b>Total Plan Allocation</b>	2,789	61	15	75,452	1,201	1,140
<b>Roll Forward</b>	(100)	(2)	15	(45,835)	274	343
<b>Proposed Costs</b>	2,689	60	31	29,617	1,474	1,482

2/5/2020

Sch. A  
Fiscal 18  
Page 8

SIERRA COUNTY, CALIFORNIA  
OMB-87 Cost Allocation Based on 18/19 Data for use in 20/21  
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	16	8	19	0	263	374
Auditor	465	140	581	0	3,564	4,788
Treasurer	332	87	418	0	1,341	1,803
Insurance	5	5	5	0	170	288
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	122	57	146	0	1,991	2,828
<b>Total Plan Allocation</b>	<b>940</b>	<b>296</b>	<b>1,170</b>	<b>0</b>	<b>7,329</b>	<b>10,080</b>
<b>Roll Forward</b>	<b>248</b>	<b>64</b>	<b>276</b>	<b>0</b>	<b>3,055</b>	<b>2,672</b>
<b>Proposed Costs</b>	<b>1,188</b>	<b>361</b>	<b>1,446</b>	<b>0</b>	<b>10,384</b>	<b>12,753</b>

2/5/2020

Sch. A  
Fiscal 18  
Page 9

SIERRA COUNTY, CALIFORNIA  
OMB-87 Cost Allocation Based on 18/19 Data for use in 20/21  
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	161
Auditor	4,311	152	177	110	192	1,027
Treasurer	1,702	108	130	43	7	94
Insurance	0	0	0	0	0	10
Cental Services	0	0	0	0	0	0
MIS	0	0	0	0	0	2,284
Plant Maintenance	0	0	0	0	0	0
County Counsel	3,169	41	41	81	244	1,219
<b>Total Plan Allocation</b>	<b>9,183</b>	<b>301</b>	<b>347</b>	<b>235</b>	<b>443</b>	<b>4,795</b>
Roll Forward	6,500	63	210	59	202	(1,321)
<b>Proposed Costs</b>	<b>15,682</b>	<b>364</b>	<b>557</b>	<b>293</b>	<b>646</b>	<b>3,474</b>

2/5/2020

Sch. A  
Fiscal 18  
Page 10

SIERRA COUNTY, CALIFORNIA  
OMB-87 Cost Allocation Based on 18/19 Data for use in 20/21  
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					27,006			27,006
County Audit	0		75	0	21,696			21,696
Auditor	0		430	6,133	361,061		36,502	397,562
Treasurer	0		0	5,452	92,867		249,691	342,558
Insurance	0		0	111	69,122	917,459		986,581
Cental Services	0		0	122	18,367			18,367
MIS	0		0	0	388,375	0		388,375
Plant Maintenance	0		0	0	213,878			213,878
County Counsel	0		569	0	168,321	35,028	12,731	216,080
								0
<b>Total Plan Allocation</b>	0		1,074	11,819	1,360,692	952,487	298,924	2,612,103
Roll Forward	0		1,074	2,680	25,971	0	0	25,971
<b>Proposed Costs</b>	0		2,148	14,499	1,386,663	952,487	298,924	2,638,074