



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

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Sierra  
Downieville, California**

**Date: March 23, 2021  
Filing Ref: SIE22**

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 **2021-22**. 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 **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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 2021-22 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-Controller/Treasurer-Tax Collector**

**Title**

03-23-2021

03-23-2021

**Date**

**Date**

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

cc: State and Federal Agencies

Attachment: Schedule A

3/12/2021

Sch. A  
Fiscal 18  
Page 1

**SIERRA COUNTY, CALIFORNIA**  
**OMB-87 Cost Allocation Based on 19/20 Data for use in 21/22**  
**Allocated Costs By Department**

Fund	100	100	100	100	100
Department	5010	5020	5150	5160	5200
	B.O.S.	Assessor	Contributions	Econ Development	Elections
<b>Bldg. Use</b>	849	1,435	0	0	0
<b>County Audit</b>	847	218	124	36	98
<b>Auditor</b>	9,093	13,154	798	413	1,670
<b>Treasurer</b>	546	224	45	134	877
<b>Insurance</b>	6,129	4,036	0	0	0
<b>Central Services</b>	3,502	2,425	0	0	2,114
<b>MIS</b>	776	27,047	0	0	0
<b>Plant Maintenance</b>	7,405	12,518	0	0	0
<b>County Counsel</b>	2,746	7,119	1,042	303	824
<b>Total Plan Allocation</b>	31,893	68,175	2,009	886	5,583
<b>Roll Forward</b>	(7,795)	(8,958)	844	(396)	3,883
<b>Proposed Costs</b>	24,098	59,217	2,853	490	9,467

3/12/2021

Sch. A  
Fiscal 18  
Page 2

**SIERRA COUNTY, CALIFORNIA**  
**OMB-87 Cost Allocation Based on 19/20 Data for use in 21/22**  
**Allocated Costs By Department**

<b>Fund</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Department</b>	<b>5290</b>	<b>5360</b>	<b>5370</b>	<b>5380</b>	<b>5390</b>	<b>5400</b>
	<b>Engineer/Surveyor</b>	<b>Courts Judici</b>	<b>District Attorr</b>	<b>Public Defenc</b>	<b>Law Library</b>	<b>Grand Jury</b>
<b>Bldg. Use</b>	0	0	539	0	0	0
<b>County Audit</b>	17	70	227	80	(11)	48
<b>Auditor</b>	719	568	4,744	919	(65)	1,082
<b>Treasurer</b>	501	116	734	358	0	644
<b>Insurance</b>	0	0	1,121	0	0	0
<b>Cental Services</b>	0	0	236	0	0	0
<b>MIS</b>	0	0	2,816	0	0	0
<b>Plant Maintenance</b>	0	0	4,701	0	0	0
<b>County Counsel</b>	141	584	1,908	669	(92)	401
<b>Total Plan Allocation</b>	1,378	1,338	17,026	2,025	(168)	2,175
<b>Roll Forward</b>	297	(829)	(9,942)	(1,067)	(168)	777
<b>Proposed Costs</b>	1,675	510	7,083	959	(335)	2,952

3/12/2021

Sch. A  
Fiscal 18  
Page 3

**SIERRA COUNTY, CALIFORNIA**  
**OMB-87 Cost Allocation Based on 19/20 Data for use in 21/22**  
**Allocated Costs By Department**

<b>Fund</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Department</b>	<b>5430</b>	<b>5450</b>	<b>5460</b>	<b>5470</b>	<b>5480</b>	<b>5490</b>
	<b>Clerk-Record</b>	<b>Sheriff</b>	<b>Marine Patrol</b>	<b>ADA: Sheriff</b>	<b>Jail</b>	<b>Probation</b>
<b>Bldg. Use</b>	1,304	2,156	0	0	2,695	517
<b>County Audit</b>	313	2,280	21	18	95	520
<b>Auditor</b>	7,668	49,637	660	210	611	12,043
<b>Treasurer</b>	1,109	6,970	152	81	36	1,950
<b>Insurance</b>	2,471	45,649	218	0	1,144	3,418
<b>Central Services</b>	1,039	2,117	3	0	0	649
<b>MIS</b>	44,088	86,653	0	0	0	18,029
<b>Plant Maintenance</b>	11,378	18,806	0	0	23,507	4,513
<b>County Counsel</b>	2,627	19,161	176	155	796	4,373
<b>Total Plan Allocation</b>	71,997	233,428	1,231	464	28,883	46,013
<b>Roll Forward</b>	16,329	(9,808)	(556)	(29)	(13,258)	(5,331)
<b>Proposed Costs</b>	88,325	223,620	674	435	15,626	40,682

3/12/2021

Sch. A  
Fiscal 18  
Page 4

**SIERRA COUNTY, CALIFORNIA**  
**OMB-87 Cost Allocation Based on 19/20 Data for use in 21/22**  
**Allocated Costs By Department**

<b>Fund</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	
<b>Department</b>	<b>5510</b>	<b>5520</b>	<b>5530</b>	<b>5550</b>	<b>5560</b>	<b>5570</b>	
	<b>Victim</b>	<b>Witnes</b>	<b>Bldg. Inspector</b>	<b>Ag Commission</b>	<b>Emergency Services</b>	<b>Planning</b>	<b>LAFCO</b>
<b>Bldg. Use</b>	0	2,268	0	0	600	2,268	
<b>County Audit</b>	101	203	36	0	113	300	0
<b>Auditor</b>	2,976	5,673	227	0	2,840	7,784	0
<b>Treasurer</b>	1,056	1,360	9	0	841	1,181	0
<b>Insurance</b>	522	1,628	0	0	595	3,269	0
<b>Cental Services</b>	8	2,374	0	0	66	2,447	0
<b>MIS</b>	2,268	5,084	0	0	2,793	12,654	0
<b>Plant Maintenance</b>	1,011	3,996	0	0	1,058	3,996	0
<b>County Counsel</b>	845	1,704	303	0	951	2,521	0
<b>Total Plan Allocation</b>	8,787	24,289	575	0	9,858	36,421	0
<b>Roll Forward</b>	992	(9,596)	(535)	0	(3,970)	(11,331)	(43)
<b>Proposed Costs</b>	9,778	14,693	39	0	5,887	25,091	(43)

3/12/2021

Sch. A  
Fiscal 18  
Page 5

**SIERRA COUNTY, CALIFORNIA**  
**OMB-87 Cost Allocation Based on 19/20 Data for use in 21/22**  
**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	1	28	17	0	0	0	0
Auditor	42	199	111	11	0	0	891
Treasurer	27	27	9	9	0	0	17
Insurance	0	0	0	0	0	0	0
Cental Services	0	0	0	0	0	0	2,234
MIS	0	0	0	0	0	0	0
Plant Maintenance	0	0	0	0	0	0	0
County Counsel	7	232	141	0	0	0	908
<b>Total Plan Allocation</b>	77	486	278	20	0	0	4,049
<b>Roll Forward</b>	(51)	(62)	(246)	20	0	0	2,575
<b>Proposed Costs</b>	26	423	32	40	0	0	6,625



3/12/2021

Sch. A  
Fiscal 18  
Page 6

**SIERRA COUNTY, CALIFORNIA**  
**OMB-87 Cost Allocation Based on 19/20 Data for use in 21/22**  
**Allocated Costs By Department**

<b>Fund Department</b>	<b>031 5010</b>	<b>033 5010</b>	<b>041 0000</b>	<b>051 5610</b>	<b>051 5670</b>	<b>051 5800</b>
	<b>Road Departn</b>	<b>Airports</b>	<b>Solid Waste</b>	<b>Health</b>	<b>Mental Health</b>	<b>Welfare</b>
<b>Bldg. Use</b>	5,045	0	0	0	0	0
<b>County Audit</b>	4,193	2	372	1,252	2,389	2,351
<b>Auditor</b>	82,468	308	9,034	41,042	69,691	51,874
<b>Treasurer</b>	21,848	242	3,400	14,037	26,554	13,366
<b>Insurance</b>	26,743	136	5,986	9,702	14,430	24,168
<b>Cental Services</b>	2,822	0	2,251	1,354	2,043	2,743
<b>MIS</b>	35,634	0	0	52,556	61,632	68,709
<b>Plant Maintenance</b>	81,100	0	0	0	0	0
<b>County Counsel</b>	35,245	14	3,127	10,521	20,055	19,198
<b>Total Plan Allocation</b>	295,098	702	24,169	130,463	196,795	182,409
<b>Roll Forward</b>	111,171	(1,666)	(2,578)	17,890	72,965	32,254
<b>Proposed Costs</b>	406,268	(964)	21,590	148,353	269,760	214,664

3/12/2021

Sch. A  
Fiscal 18  
Page 7

**SIERRA COUNTY, CALIFORNIA**  
**OMB-87 Cost Allocation Based on 19/20 Data for use in 21/22**  
**Allocated Costs By Department**

<b>Fund</b>	<b>055</b>	<b>071</b>	<b>077</b>	<b>091</b>	<b>201</b>	<b>202</b>
<b>Department</b>	<b>0000</b>	<b>0000</b>	<b>0000</b>	<b>0000</b>	<b>0000</b>	<b>0000</b>
	<b>Transit</b>	<b>Fish &amp; Game</b>	<b>Predator CNT</b>	<b>Courts</b>	<b>CSA#1</b>	<b>CSA#2</b>
<b>Bldg. Use</b>	0	0	0	7,330		
<b>County Audit</b>	137	3	0	424	12	13
<b>Auditor</b>	840	159	33	5,293	92	971
<b>Treasurer</b>	18	116	27	9	18	725
<b>Insurance</b>	0	0	0	470	11	11
<b>Cental Services</b>	993	0	0	0	0	0
<b>MIS</b>	0	0	0	4,652	0	0
<b>Plant Maintenance</b>	0	0	0	63,940	0	0
<b>County Counsel</b>	1,148	21	0	3,563	99	106
<b>Total Plan Allocation</b>	3,135	299	60	85,680	231	1,824
<b>Roll Forward</b>	(701)	203	60	(22,121)	(712)	967
<b>Proposed Costs</b>	2,434	501	120	63,558	(481)	2,791

3/12/2021

Sch. A  
Fiscal 18  
Page 8

**SIERRA COUNTY, CALIFORNIA**  
**OMB-87 Cost Allocation Based on 19/20 Data for use in 21/22**  
**Allocated Costs By Department**

<b>Fund Department</b>	<b>203 0000</b>	<b>204 0000</b>	<b>205 0000</b>	<b>206 0000</b>	<b>207 0000</b>	<b>208 0000</b>
	<b>CSA#3</b>	<b>CSA#4</b>	<b>CSA#5</b>	<b>CSA#4A (#5A)</b>	<b>Sierra Brooks Water</b>	<b>Parks</b>
<b>Bldg. Use</b>						
<b>County Audit</b>	13	2	11	0	2,599	225
<b>Auditor</b>	777	529	209	935	17,764	5,159
<b>Treasurer</b>	564	420	116	564	1,414	2,469
<b>Insurance</b>	11	11	11	0	429	903
<b>Central Services</b>	0	0	0	0	6	7
<b>MIS</b>	0	0	0	0	0	0
<b>Plant Maintenance</b>	0	0	0	0	0	0
<b>County Counsel</b>	113	14	92	0	21,844	1,887
<b>Total Plan Allocation</b>	1,477	976	438	1,498	44,056	10,649
<b>Roll Forward</b>	686	706	(538)	1,498	37,354	2,379
<b>Proposed Costs</b>	2,163	1,683	(100)	2,997	81,409	13,029

3/12/2021

Sch. A  
Fiscal 18  
Page 9

SIERRA COUNTY, CALIFORNIA  
OMB-87 Cost Allocation Based on 19/20 Data for use in 21/22  
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 &
<b>Bldg. Use</b>						
<b>County Audit</b>	0	0	0	0	0	76
<b>Auditor</b>	3,739	219	272	107	162	656
<b>Treasurer</b>	1,906	161	188	63	9	161
<b>Insurance</b>	0	0	0	0	0	21
<b>Cental Services</b>	0	0	0	0	0	0
<b>MIS</b>	0	0	0	0	0	2,268
<b>Plant Maintenance</b>	0	0	0	0	0	0
<b>County Counsel</b>	1,944	28	56	42	211	641
<b>Total Plan Allocation</b>	7,589	408	516	212	382	3,823
<b>Roll Forward</b>	1,829	192	326	14	117	(3,744)
<b>Proposed Costs</b>	9,417	600	843	227	499	79

3/12/2021

Sch. A  
Fiscal 18  
Page 10

**SIERRA COUNTY, CALIFORNIA**  
**OMB-87 Cost Allocation Based on 19/20 Data for use in 21/22**  
**Allocated Costs By Department**

Fund Department	854 0000		855 0000		Sub Total	Direct Bill	Unallocated	Grand Total
	State Trans	Asst	Local Trans	LTF Other				
<b>PRJT</b>								
<b>Bldg. Use</b>					27,006			27,006
<b>County Audit</b>	103		66	0	20,038			20,038
<b>Auditor</b>	617		396	7,604	425,629		14,112	439,741
<b>Treasurer</b>	0		0	6,155	113,560		218,174	331,734
<b>Insurance</b>	0		0	276	153,515	1,016,350		1,169,866
<b>Cental Services</b>	0		0	141	31,572			31,572
<b>MIS</b>	0		0	0	427,660	0		427,660
<b>Plant Maintenance</b>	0		0	0	237,929			237,929
<b>County Counsel</b>	866		556	0	171,937	64,468	12,909	249,314
								0
<b>Total Plan Allocation</b>	1,587		1,019	14,176	1,608,845	1,080,819	245,195	2,934,859
<b>Roll Forward</b>	1,587		1,019	6,199	199,100	0	0	199,100
<b>Proposed Costs</b>	3,173		2,038	20,375	1,807,945	1,080,819	245,195	3,133,959