



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Sierra
Downieville, California**

**Date: February 18, 2022
Filing Ref: SIE23**

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 **2022-23**. 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 **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, 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 | 3. Management Information Systems |
| 2. Insurance | 4. 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 2022-23 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

Title

02-22-2022

02-23-2022

Date

Date

**Negotiated by Anthony Pok
Telephone (916) 259-5536**

cc: State and Federal Agencies

Attachment: Schedule A

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 20/21 Data for use in 22/23
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	641	203	202	42	25
Auditor	8,545	12,999	2,203	632	587
Treasurer	778	336	107	215	430
Insurance	3,928	3,964	116	0	0
Cental Services	2,286	1,777	0	0	1,219
MIS	720	33,109	0	0	0
Plant Maintenance	7,913	13,377	0	0	0
County Counsel	2,738	5,201	1,637	337	206
Total Plan Allocation	28,399	72,400	4,265	1,225	2,467
Roll Forward	3,562	13,685	782	18	(47)
Proposed Costs	31,961	86,086	5,047	1,244	2,420

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 20/21 Data for use in 22/23
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	16	79	224	148	0	4
Auditor	578	978	5,143	2,061	0	55
Treasurer	550	188	980	685	0	13
Insurance	0	0	1,098	0	0	0
Cental Services	0	0	259	0	0	0
MIS	0	0	14,783	0	0	0
Plant Maintenance	0	0	5,024	0	0	0
County Counsel	131	640	1,816	1,197	0	34
Total Plan Allocation	1,275	1,885	29,866	4,090	0	107
Roll Forward	539	270	11,236	1,789	0	(2,989)
Proposed Costs	1,815	2,154	41,101	5,879	0	(2,883)

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 20/21 Data for use in 22/23
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	360	2,433	19	0	200	475
Auditor	7,981	52,681	661	20	2,155	12,228
Treasurer	1,127	6,751	309	27	67	2,778
Insurance	2,422	62,609	224	0	1,304	3,343
Cental Services	829	2,844	16	0	0	769
MIS	22,931	83,822	0	0	0	21,047
Plant Maintenance	12,158	20,096	0	0	25,121	4,823
County Counsel	2,924	19,745	158	0	1,624	3,853
Total Plan Allocation	52,037	253,138	1,388	47	33,165	49,834
Roll Forward	14,671	94,075	84	47	4,512	14,195
Proposed Costs	66,709	347,213	1,471	94	37,677	64,028

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 20/21 Data for use in 22/23
Allocated Costs By Department

Fund	100	100	100	100	100	100
Department	5510	5520	5530	5550	5560	5570
	Victim Wines	Bldg. Inspector	Ag Commission	Emergency Services	Planning	LAFCO
Bldg. Use	0	2,268	0	600	2,268	
County Audit	99	248	42	78	365	3
Auditor	2,315	5,999	447	2,253	8,374	47
Treasurer	564	1,812	13	698	1,664	27
Insurance	511	1,593	0	598	2,509	0
Central Services	35	1,522	0	98	1,655	0
MIS	3,726	9,546	0	4,194	13,358	0
Plant Maintenance	1,080	4,271	0	1,130	4,271	0
County Counsel	805	2,016	337	633	2,958	21
Total Plan Allocation	9,135	29,274	839	10,283	37,423	97
Roll Forward	2,277	8,229	87	1,021	8,723	(302)
Proposed Costs	11,412	37,503	926	11,303	46,145	(206)

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 20/21 Data for use in 22/23
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	1	15	20	0	0	0	0
Auditor	24	171	224	0	0	30	715
Treasurer	13	13	13	0	0	40	13
Insurance	0	0	0	0	0	0	0
Cental Services	0	0	0	0	0	0	1,288
MIS	0	0	0	0	0	0	0
Plant Maintenance	0	0	0	0	0	0	0
County Counsel	7	124	165	0	0	0	475
Total Plan Allocation	45	323	423	0	0	70	2,490
Roll Forward	(47)	(45)	55	0	0	70	1,145
Proposed Costs	(2)	278	478	0	0	140	3,635

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SIERRA COUNTY, CALIFORNIA
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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	3,967	11	784	1,451	2,766	2,285
Auditor	83,730	295	13,500	38,633	67,850	53,679
Treasurer	24,884	242	4,094	14,939	28,871	17,126
Insurance	29,223	154	7,815	9,907	14,058	22,720
Cental Services	2,832	0	1,374	1,918	2,827	3,690
MIS	46,426	0	0	73,127	86,836	103,329
Plant Maintenance	86,666	0	0	0	0	0
County Counsel	41,999	89	6,364	11,778	22,449	15,545
Total Plan Allocation	324,772	792	33,930	151,753	225,657	218,374
Roll Forward	105,225	(6,620)	(1,782)	32,984	15,709	26,093
Proposed Costs	429,997	(5,829)	32,149	184,737	241,365	244,467

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 20/21 Data for use in 22/23
Allocated Costs By Department

Fund	055	071	077	091	201	202
Department	0000	0000	0000	0000	0000	0000
	Transit	Fish & Game	Predator CNT	Courts	CSA#1	CSA#2
Bldg. Use	0	0	0	7,330		
County Audit	369	0	0	463	14	15
Auditor	3,980	0	0	8,120	909	739
Treasurer	134	0	0	27	1,020	778
Insurance	0	19	0	0	11	11
Cental Services	1,069	0	0	0	0	0
MIS	0	0	0	2,425	0	0
Plant Maintenance	0	0	0	68,328	0	0
County Counsel	2,993	0	0	3,756	117	124
Total Plan Allocation	8,545	19	0	90,449	2,072	1,667
Roll Forward	5,756	(42)	(15)	14,997	871	527
Proposed Costs	14,301	(22)	(15)	105,446	2,943	2,195

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 20/21 Data for use in 22/23
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	14	1	13	0	231	306
Auditor	621	139	772	0	5,007	6,329
Treasurer	644	174	859	0	2,792	3,449
Insurance	11	11	11	0	420	900
Cental Services	0	0	0	0	27	31
MIS	0	0	0	0	0	0
Plant Maintenance	0	0	0	0	0	0
County Counsel	110	7	103	0	1,871	2,484
Total Plan Allocation	1,400	332	1,758	0	10,348	13,500
Roll Forward	460	36	588	0	3,019	3,420
Proposed Costs	1,860	367	2,346	0	13,366	16,920

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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	0
Auditor	4,143	194	319	153	287	60
Treasurer	3,020	201	309	134	13	81
Insurance	0	0	0	0	0	3
Cental Services	0	0	0	0	0	0
MIS	0	0	0	0	0	3,726
Plant Maintenance	0	0	0	0	0	0
County Counsel	1,465	34	69	41	213	0
Total Plan Allocation	8,629	430	696	329	513	3,869
Roll Forward	(554)	129	349	94	70	(926)
Proposed Costs	8,074	559	1,045	422	583	2,943

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 20/21 Data for use in 22/23
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	0	18,630			18,630
Auditor			0	0	426,525		38,210	464,735
Treasurer			0	0	133,373		258,024	391,397
Insurance			0	0	169,493	1,076,814		1,246,307
Cental Services			0	0	28,446			28,446
MIS			0	0	523,106	(48,829)		474,278
Plant Maintenance			0	0	254,258			254,258
County Counsel			0	0	161,394	54,913	12,677	228,985
								0
Total Plan Allocation			0	0	1,742,231	1,082,899	308,912	3,134,041
Roll Forward			0	(1,074)	381,544	0	0	381,544
Proposed Costs			0	(1,074)	2,123,774	1,082,899	308,912	3,515,585