



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

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Sierra  
Downieville, California**

**Date: December 19, 2022  
Filing Ref: SIE24**

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 **2023-24**. 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 **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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 2023-24 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  
County Auditor/Controller

Title

12-20-2022

12-20-2022

Date

Date

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

cc: State and Federal Agencies

Attachment: Schedule A

10/18/2022

Sch. A  
 Fiscal 21/22  
 Page 1

**SIERRA COUNTY, CALIFORNIA**  
**OMB-87 Cost Allocation Based on 21/22 Data for use in 23/24**  
**Allocated Costs By Department**

<b>Fund</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Department</b>	<b>5010</b>	<b>5020</b>	<b>5150</b>	<b>5160</b>	<b>5200</b>
	<b>B.O.S.</b>	<b>Assessor</b>	<b>Contributions</b>	<b>Econ Development</b>	<b>Elections</b>
<b>Bldg. Use</b>	849	1,435	0	0	0
<b>County Audit</b>	940	285	108	60	62
<b>Auditor</b>	12,086	14,043	735	595	756
<b>Treasurer</b>	809	197	148	232	387
<b>Insurance</b>	5,614	3,960	104	0	0
<b>Cental Services</b>	699	1,690	0	0	295
<b>MIS</b>	3,384	29,568	0	0	500
<b>Plant Maintenance</b>	9,319	15,753	0	0	0
<b>County Counsel</b>	5,132	8,090	733	410	5,645
<b>Total Plan Allocation</b>	38,832	75,021	1,827	1,297	7,646
<b>Roll Forward</b>	6,939	6,846	(182)	411	2,063
<b>Proposed Costs</b>	45,770	81,868	1,645	1,708	9,708

10/18/2022

Sch. A  
Fiscal 21/22  
Page 2

**SIERRA COUNTY, CALIFORNIA**  
**OMB-87 Cost Allocation Based on 21/22 Data for use in 23/24**  
**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>	29	97	296	170	0	6
<b>Auditor</b>	531	749	5,219	1,376	0	46
<b>Treasurer</b>	345	211	1,083	429	0	14
<b>Insurance</b>	0	0	1,086	0	0	0
<b>Cental Services</b>	0	0	452	0	0	0
<b>MIS</b>	0	0	7,672	0	0	0
<b>Plant Maintenance</b>	0	0	5,917	0	0	0
<b>County Counsel</b>	197	662	4,577	1,159	0	39
<b>Total Plan Allocation</b>	1,102	1,719	26,841	3,134	0	105
<b>Roll Forward</b>	(276)	381	9,815	1,109	168	(2,070)
<b>Proposed Costs</b>	826	2,100	36,656	4,243	168	(1,964)

10/18/2022

Sch. A  
Fiscal 21/22  
Page 3

**SIERRA COUNTY, CALIFORNIA**  
**OMB-87 Cost Allocation Based on 21/22 Data for use in 23/24**  
**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>	619	4,057	14	0	372	752
<b>Auditor</b>	9,501	59,037	721	23	2,155	14,840
<b>Treasurer</b>	1,041	5,737	246	21	155	2,616
<b>Insurance</b>	2,399	51,943	220	0	990	3,898
<b>Cental Services</b>	1,073	3,266	8	0	0	733
<b>MIS</b>	36,657	108,174	0	0	0	19,438
<b>Plant Maintenance</b>	14,318	23,666	0	0	29,583	5,680
<b>County Counsel</b>	5,840	34,672	95	0	2,538	7,493
<b>Total Plan Allocation</b>	72,752	292,710	1,304	44	38,488	55,967
<b>Roll Forward</b>	755	59,282	73	(420)	9,605	9,954
<b>Proposed Costs</b>	73,507	351,992	1,377	(376)	48,093	65,920

10/18/2022

Sch. A  
Fiscal 21/22  
Page 4

**SIERRA COUNTY, CALIFORNIA**  
**OMB-87 Cost Allocation Based on 21/22 Data for use in 23/24**  
**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 Commmission</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>	149	350	65	0	110	563	0
<b>Auditor</b>	2,853	6,758	361	0	2,453	9,845	23
<b>Treasurer</b>	851	1,427	14	0	731	1,322	21
<b>Insurance</b>	508	5,585	0	0	583	2,987	0
<b>Cental Services</b>	17	725	0	0	103	856	0
<b>MIS</b>	4,168	8,440	0	0	4,220	13,561	0
<b>Plant Maintenance</b>	1,272	5,029	0	0	1,331	5,029	0
<b>County Counsel</b>	1,017	2,827	441	0	749	6,866	0
<b>Total Plan Allocation</b>	10,835	33,410	881	0	10,881	43,296	44
<b>Roll Forward</b>	2,048	9,121	306	0	1,023	6,875	44
<b>Proposed Costs</b>	12,883	42,531	1,187	0	11,903	50,171	88

10/18/2022

Sch. A  
Fiscal 21/22  
Page 5

**SIERRA COUNTY, CALIFORNIA**  
**OMB-87 Cost Allocation Based on 21/22 Data for use in 23/24**  
**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	
<b>Bldg. Use</b>	0	0	0	0	0	0	0
<b>County Audit</b>	0	28	43	0	0	28	0
<b>Auditor</b>	123	206	244	8	0	171	351
<b>Treasurer</b>	112	14	14	7	0	21	12
<b>Insurance</b>	0	141	0	0	0	0	0
<b>Cental Services</b>	0	0	0	0	0	0	0
<b>MIS</b>	0	0	0	0	0	0	0
<b>Plant Maintenance</b>	0	0	0	0	0	0	0
<b>County Counsel</b>	0	189	292	0	0	189	252
<b>Total Plan Allocation</b>	236	578	592	15	0	409	616
<b>Roll Forward</b>	159	92	314	(5)	0	409	(3,433)
<b>Proposed Costs</b>	394	670	906	9	0	818	(2,817)



10/18/2022

Sch. A  
Fiscal 21/22  
Page 6

**SIERRA COUNTY, CALIFORNIA**  
**OMB-87 Cost Allocation Based on 21/22 Data for use in 23/24**  
**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>	2,946	16	1,046	2,430	3,853	3,361
<b>Auditor</b>	69,194	294	14,197	47,136	71,221	59,078
<b>Treasurer</b>	16,439	190	3,178	12,347	22,387	16,284
<b>Insurance</b>	25,627	135	6,829	11,200	15,038	19,720
<b>Cental Services</b>	2,166	0	246	2,159	3,189	4,175
<b>MIS</b>	56,189	0	0	66,139	65,591	79,829
<b>Plant Maintenance</b>	102,062	0	0	0	0	0
<b>County Counsel</b>	20,079	12,202	7,126	16,563	32,692	27,813
<b>Total Plan Allocation</b>	299,746	12,837	32,622	157,973	213,971	210,260
<b>Roll Forward</b>	4,648	12,135	8,453	27,510	17,176	27,851
<b>Proposed Costs</b>	304,393	24,971	41,075	185,483	231,148	238,111

10/18/2022

Sch. A  
Fiscal 21/22  
Page 7

**SIERRA COUNTY, CALIFORNIA**  
**OMB-87 Cost Allocation Based on 21/22 Data for use in 23/24**  
**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>	212	2	0	0	15	23
<b>Auditor</b>	1,398	20	8	531	842	739
<b>Treasurer</b>	246	7	7	485	696	562
<b>Insurance</b>	0	0	0	72	10	10
<b>Cental Services</b>	1,462	0	0	0	0	0
<b>MIS</b>	0	0	0	893	0	0
<b>Plant Maintenance</b>	0	0	0	80,466	0	0
<b>County Counsel</b>	1,356	16	0	0	102	158
<b>Total Plan Allocation</b>	4,674	45	15	89,777	1,665	1,492
<b>Roll Forward</b>	1,539	(254)	(45)	4,097	1,434	(332)
<b>Proposed Costs</b>	6,213	(209)	(31)	93,873	3,100	1,160

10/18/2022

Sch. A  
Fiscal 21/22  
Page 8

**SIERRA COUNTY, CALIFORNIA**  
**OMB-87 Cost Allocation Based on 21/22 Data for use in 23/24**  
**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>	21	3	14	0	304	500
<b>Auditor</b>	657	288	744	0	4,687	6,079
<b>Treasurer</b>	499	246	612	0	2,102	2,327
<b>Insurance</b>	10	10	10	4	418	844
<b>Cental Services</b>	0	0	0	0	13	15
<b>MIS</b>	0	0	0	0	0	0
<b>Plant Maintenance</b>	0	0	0	0	0	0
<b>County Counsel</b>	142	24	95	0	2,073	3,406
<b>Total Plan Allocation</b>	1,329	571	1,473	4	9,598	13,171
<b>Roll Forward</b>	(148)	(405)	1,035	(1,494)	(34,458)	2,522
<b>Proposed Costs</b>	1,181	165	2,509	(1,489)	(24,860)	15,692

10/18/2022

Sch. A  
Fiscal 21/22  
Page 9

**SIERRA COUNTY, CALIFORNIA**  
**OMB-87 Cost Allocation Based on 21/22 Data for use in 23/24**  
**Allocated Costs By Department**

<b>Fund Department</b>	<b>715 0000</b>	<b>722 0000</b>	<b>723 0000</b>	<b>725 0000</b>	<b>823 0000</b>	<b>853 0000</b>
	<b>Calpine Water</b>	<b>Cemetery #2</b>	<b>Cemetery #3</b>	<b>Cemetery #5</b>	<b>Family First</b>	<b>Trans Plan &amp; I</b>
<b>Bldg. Use</b>						
<b>County Audit</b>	0	0	0	0	0	141
<b>Auditor</b>	2,891	393	485	383	253	952
<b>Treasurer</b>	1,835	330	387	288	84	183
<b>Insurance</b>	0	0	0	0	0	19
<b>Cental Services</b>	0	0	0	0	0	0
<b>MIS</b>	0	0	0	0	0	4,168
<b>Plant Maintenance</b>	0	0	0	0	0	0
<b>County Counsel</b>	1,127	39	79	87	205	962
<b>Total Plan Allocation</b>	5,853	762	951	758	542	6,425
<b>Roll Forward</b>	(1,736)	354	435	546	160	2,602
<b>Proposed Costs</b>	4,117	1,117	1,385	1,305	702	9,027

10/18/2022

Sch. A  
Fiscal 21/22  
Page 10

**SIERRA COUNTY, CALIFORNIA**  
**OMB-87 Cost Allocation Based on 21/22 Data for use in 23/24**  
**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>	69		29	0	24,188			24,188
<b>Auditor</b>	485		300	21,367	450,432		16,912	467,344
<b>Treasurer</b>	105		134	19,519	119,697		292,801	412,499
<b>Insurance</b>	0		0	0	159,971	1,222,409		1,382,380
<b>Cental Services</b>	0		0	0	23,342			23,342
<b>MIS</b>	0		0	2,000	510,591	1,300		511,891
<b>Plant Maintenance</b>	0		0	0	299,425			299,425
<b>County Counsel</b>	473		197	0	217,121	(1,192)	14,030	229,959
								0
<b>Total Plan Allocation</b>	1,133		660	42,885	1,831,773	1,222,518	323,743	3,378,033
<b>Roll Forward</b>	(454)		(359)	28,709	222,926	0	0	222,926
<b>Proposed Costs</b>	680		301	71,594	2,054,698	1,222,518	323,743	3,600,959