



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Sierra
Downieville, California

Date: February 13, 2024
Filing Ref: SIE25

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 **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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. Treasurer-Tax Collector
3. Insurance

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 2024-25 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SIERRA

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Van Maddox

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

**Name
County Auditor**

**Title
02-20-2024**

02-20-2024

Date

Date

cc: State and Federal Agencies
Attachment: Schedule A

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

11/13/2023

Sch. A
 Fiscal 22/23
 Page 1

SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 22/23 Data for use in 24/25
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	636	185	18	41	24
Auditor	8,145	13,802	231	533	480
Treasurer	643	205	73	168	205
Insurance	4,967	6,199	0	0	0
Cental Services	102	1,484	0	27	35
MIS	3,227	21,128	0	0	2,726
Plant Maintenance	10,807	18,269	0	0	0
County Counsel	1,431	6,833	157	363	7,021
Total Plan Allocation	30,806	69,541	480	1,131	10,490
Roll Forward	2,407	(2,859)	(3,785)	(94)	8,023
Proposed Costs	33,214	66,682	(3,306)	1,037	18,513

11/13/2023

Sch. A
Fiscal 22/23
Page 2

SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 22/23 Data for use in 24/25
Allocated Costs By Department

Fund	100	100	100	100	100	100
Department	5290	5360	5370	5380	5390	5400
	Engineer/Surveyor	Courts Judici	District Attorr	Public Defenc	Law Library	Grand Jury
Bldg. Use	0	0	539	0	0	0
County Audit	9	66	227	119	0	0
Auditor	315	803	5,577	1,347	0	93
Treasurer	161	234	746	358	0	58
Insurance	0	0	1,408	0	0	0
Cental Services	0	0	301	0	0	0
MIS	0	0	6,360	0	0	0
Plant Maintenance	0	0	6,862	0	0	0
County Counsel	82	589	4,635	1,061	0	0
Total Plan Allocation	567	1,691	26,653	2,884	0	151
Roll Forward	(708)	(194)	(3,213)	(1,206)	0	44
Proposed Costs	(141)	1,497	23,440	1,678	0	195

11/13/2023

Sch. A
Fiscal 22/23
Page 3

SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 22/23 Data for use in 24/25
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	434	2,777	62	0	135	569
Auditor	9,554	55,583	1,118	35	1,052	13,976
Treasurer	599	1,769	249	22	102	1,001
Insurance	3,096	76,689	272	0	1,983	5,272
Cental Services	2,869	3,514	0	0	0	713
MIS	25,898	100,095	0	0	0	16,937
Plant Maintenance	16,605	27,447	0	0	34,308	6,587
County Counsel	5,479	31,708	554	0	1,212	7,605
Total Plan Allocation	65,839	301,737	2,254	57	41,488	53,179
Roll Forward	13,802	48,599	866	10	8,323	3,345
Proposed Costs	79,641	350,336	3,121	66	49,810	56,524

11/13/2023

Sch. A
Fiscal 22/23
Page 4

SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 22/23 Data for use in 24/25
Allocated Costs By Department

Fund	100	100	100	100	100	100	
Department	5510	5520	5530	5550	5560	5570	
	Victim	Witnes	Bldg. Inspector	Ag Commmission	Emergency Services	Planning	LAFCO
Bldg. Use	0	2,268	0	0	600	2,268	
County Audit	99	213	45	45	123	505	2
Auditor	2,688	6,597	343	343	3,024	11,755	177
Treasurer	497	841	29	29	687	884	102
Insurance	647	2,760	0	0	647	4,905	0
Cental Services	0	885	0	0	230	1,037	0
MIS	1,726	3,772	0	0	1,886	13,836	0
Plant Maintenance	1,475	5,832	0	0	1,544	5,832	0
County Counsel	890	2,504	404	404	1,102	8,041	21
Total Plan Allocation	8,022	25,672	821	821	9,843	49,063	302
Roll Forward	(1,113)	(3,602)	(18)	(18)	(440)	11,640	205
Proposed Costs	6,909	22,069	803	803	9,403	60,702	508

11/13/2023

Sch. A
Fiscal 22/23
Page 5

SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 22/23 Data for use in 24/25
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	0	11	17	0	0	0	0
Auditor	116	393	157	46	0	81	516
Treasurer	73	132	29	29	0	51	14
Insurance	0	235	0	0	0	0	0
Cental Services	0	0	0	0	0	0	13
MIS	0	0	0	0	0	0	0
Plant Maintenance	0	0	0	0	0	0	0
County Counsel	0	96	151	0	0	0	665
Total Plan Allocation	189	865	354	76	0	132	1,207
Roll Forward	144	542	(69)	76	0	62	(1,283)
Proposed Costs	333	1,408	284	151	0	194	(75)

11/13/2023

Sch. A
Fiscal 22/23
Page 6

SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 22/23 Data for use in 24/25
Allocated Costs By Department

Fund	031	033	041	051	051	051
Department	5010	5010	0000	5610	5670	5800
	Road Departn	Airports	Solid Waste	Health	Mental Health	Welfare
Bldg. Use	5,045	0	0	0	0	0
County Audit	3,965	2	1,181	2,113	2,493	2,240
Auditor	66,408	265	18,699	45,814	54,769	46,998
Treasurer	3,699	161	3,509	5,314	8,157	5,709
Insurance	47,112	1,287	12,404	16,801	21,014	23,907
Cental Services	1,176	0	0	2,139	3,259	4,481
MIS	54,659	0	0	101,557	100,607	72,071
Plant Maintenance	118,363	0	0	0	0	0
County Counsel	35,484	5,663	10,569	18,913	27,258	20,919
Total Plan Allocation	335,911	7,377	46,361	192,650	217,557	176,325
Roll Forward	11,139	6,585	12,431	40,897	(8,100)	(42,049)
Proposed Costs	347,049	13,961	58,792	233,547	209,458	134,275

11/13/2023

Sch. A
Fiscal 22/23
Page 7

SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 22/23 Data for use in 24/25
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	137	3	0	266	12	15
Auditor	1,351	240	23	2,328	648	894
Treasurer	285	139	15	365	358	504
Insurance	0	0	0	192	20	20
Cental Services	1,731	0	0	0	0	0
MIS	0	0	0	2,717	0	0
Plant Maintenance	0	0	0	93,318	0	0
County Counsel	3,054	27	0	2,382	110	130
Total Plan Allocation	6,559	409	38	108,900	1,147	1,563
Roll Forward	(1,986)	390	38	18,451	(925)	(104)
Proposed Costs	4,572	800	76	127,350	222	1,459

11/13/2023

Sch. A
Fiscal 22/23
Page 8

SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 22/23 Data for use in 24/25
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	15	1	11	0	164	246
Auditor	431	306	858	0	5,513	5,824
Treasurer	212	190	497	0	35,434	2,164
Insurance	20	20	20	11	553	4,876
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	130	7	96	0	1,472	2,197
Total Plan Allocation	807	523	1,481	11	43,136	15,306
Roll Forward	(593)	191	(277)	11	32,788	1,806
Proposed Costs	215	715	1,204	23	75,924	17,113

11/13/2023

Sch. A
Fiscal 22/23
Page 9

SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 22/23 Data for use in 24/25
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	1,345	490	606	800	883	1,605
Treasurer	497	300	351	439	161	344
Insurance	0	0	0	0	0	39
Cental Services	0	0	0	0	0	0
MIS	0	0	0	0	0	1,726
Plant Maintenance	0	0	0	0	0	0
County Counsel	760	21	68	144	856	1,444
Total Plan Allocation	2,602	810	1,025	1,383	1,900	5,319
Roll Forward	(6,027)	380	329	1,054	1,387	1,450
Proposed Costs	(3,425)	1,190	1,355	2,436	3,286	6,770

11/13/2023

Sch. A
Fiscal 22/23
Page 10

SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 22/23 Data for use in 24/25
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 Auditor	0		1	0	19,342			19,342
Treasurer	301		491	43,105	439,532		16,301	455,834
Insurance	190		307	27,213	106,474		273,923	380,397
Cental Services	0		0	0	237,373	1,104,093		1,341,466
MIS	0		0	13	24,007			24,007
Plant Maintenance	0		0	0	532,290	1,300		533,590
County Counsel	0		7	0	347,250			347,250
	0				214,312	0	14,267	228,578
								0
Total Plan Allocation	491		806	71,694	1,947,586	1,105,393	304,491	3,357,470
Roll Forward	491		806	55,286	205,354	0	0	205,354
Proposed Costs	982		1,612	126,981	2,152,940	1,105,393	304,491	3,562,824