



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Sierra
Downieville, California

Date: January 28, 2025
Filing Ref: SIE26

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 **2025-26**. 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 **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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. Insurance |
| 2. Treasurer-Tax Collector | |

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 2025-26 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SIERRA

BY	Original signed by
<hr/>	
	Van Maddox
<hr/>	
	Name
	County Auditor Treasurer Tax
	Collector
<hr/>	
	Title
	01-30-2025
<hr/>	
	Date

cc: State and Federal Agencies
Attachment: Schedule A

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY	Original signed by
<hr/>	
	SANDEEP SINGH
	Manager
	Local Government Policy Section
	Local Govt Programs and Services Division
<hr/>	
	01-30-2025
<hr/>	
	Date

Negotiated by Anthony Pok
Telephone (916) 259-5536

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 23/24 Data for use in 25/26
Allocated Costs By Department

Fund Department	100 5010	100 5020	100 5150	100 5160	100 5200
	B.O.S.	Assessor	Contributions	Econ Development	Elections
Bldg. Use	849	1,435	0	0	0
County Audit	813	290	45	34	53
Auditor	8,498	12,977	296	346	563
Treasurer	490	265	101	201	339
Insurance	5,206	5,932	0	0	0
Cental Services	111	1,006	0	12	16
MIS	2,018	20,306	0	0	0
Plant Maintenance	11,874	20,072	0	0	0
County Counsel	2,282	6,404	351	267	753
Total Plan Allocation	32,140	68,688	792	861	1,723
Roll Forward	(6,692)	(6,333)	(1,035)	(436)	(5,923)
Proposed Costs	25,449	62,355	(243)	424	(4,200)

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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	15	73	271	95	0	0
Auditor	326	387	4,668	1,011	4	437
Treasurer	265	64	718	604	5	448
Insurance	0	0	1,381	0	0	0
Cental Services	0	0	268	0	0	0
MIS	0	0	7,410	0	0	0
Plant Maintenance	0	0	7,539	0	0	0
County Counsel	119	576	2,453	751	0	0
Total Plan Allocation	726	1,099	25,247	2,462	9	885
Roll Forward	(376)	(620)	(1,594)	(672)	9	780
Proposed Costs	349	480	23,652	1,790	18	1,666

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 23/24 Data for use in 25/26
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	532	3,509	36	0	263	774
Auditor	8,664	54,237	892	4	1,242	14,082
Treasurer	718	4,524	206	5	78	1,533
Insurance	3,042	66,473	675	0	1,682	5,162
Cental Services	1,515	3,296	0	0	0	780
MIS	24,238	90,277	0	0	0	27,996
Plant Maintenance	18,244	30,156	0	0	37,694	7,237
County Counsel	6,899	31,116	281	0	2,072	6,600
Total Plan Allocation	65,156	285,744	2,090	9	45,725	64,682
Roll Forward	(7,596)	(6,966)	786	(35)	7,237	8,715
Proposed Costs	57,560	278,778	2,876	(26)	52,962	73,397

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SIERRA COUNTY, CALIFORNIA
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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	2,139	0	0	2,139	
County Audit	121	317	43	74	618	4
Auditor	2,280	7,190	199	1,542	12,043	55
Treasurer	535	1,217	9	242	1,514	37
Insurance	639	2,764	0	640	5,469	0
Cental Services	0	536	0	170	671	0
MIS	2,505	5,261	0	2,631	18,296	0
Plant Maintenance	1,621	6,408	0	1,696	6,408	0
County Counsel	955	4,251	337	583	7,321	35
Total Plan Allocation	8,656	30,083	588	7,578	54,479	132
Roll Forward	(2,179)	(3,327)	(293)	(3,303)	11,183	88
Proposed Costs	6,477	26,755	294	4,275	65,662	219

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SIERRA COUNTY, CALIFORNIA
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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	3	30	18	0	0	3,587	0
Auditor	39	247	88	9	0	16,412	710
Treasurer	27	27	9	9	0	517	44
Insurance	0	194	0	0	0	0	0
Cental Services	0	0	0	0	0	0	6
MIS	0	0	0	0	0	0	0
Plant Maintenance	0	0	0	0	0	0	0
County Counsel	21	239	140	0	0	28,265	288
Total Plan Allocation	90	738	255	18	0	48,780	1,048
Roll Forward	(146)	160	(337)	3	0	48,371	432
Proposed Costs	(56)	899	(81)	21	0	97,151	1,481

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 23/24 Data for use in 25/26
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	5,903	0	0	0	0	0
County Audit	8,588	3	901	2,043	3,222	3,193
Auditor	83,263	190	10,899	46,641	47,739	54,594
Treasurer	8,939	183	2,383	9,525	5,334	14,342
Insurance	41,928	1,068	11,392	17,279	21,028	22,165
Cental Services	929	0	0	2,340	3,565	4,902
MIS	67,656	0	0	150,733	115,051	105,802
Plant Maintenance	130,046	0	0	0	0	0
County Counsel	67,673	8,479	7,099	16,102	26,348	38,514
Total Plan Allocation	414,925	9,922	32,675	244,664	222,287	243,511
Roll Forward	115,179	(2,915)	53	86,691	8,316	33,251
Proposed Costs	530,105	7,007	32,727	331,354	230,604	276,762

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 23/24 Data for use in 25/26
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	183	2	0	71	16	27
Auditor	989	21	4	379	486	636
Treasurer	183	14	5	64	425	531
Insurance	0	0	0	0	16	16
Cental Services	1,894	0	0	0	0	0
MIS	0	0	0	2,143	0	0
Plant Maintenance	0	0	0	102,529	0	0
County Counsel	4,066	14	0	562	126	211
Total Plan Allocation	7,315	51	9	113,077	1,070	1,420
Roll Forward	2,641	6	(6)	23,300	(595)	(72)
Proposed Costs	9,955	57	3	136,377	475	1,348

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SIERRA COUNTY, CALIFORNIA
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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	2	14	0	149	322
Auditor	379	173	433	0	2,592	4,138
Treasurer	316	169	380	0	21,528	1,780
Insurance	16	16	16	12	537	4,102
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	126	14	112	0	1,173	2,535
Total Plan Allocation	853	374	956	12	25,978	12,876
Roll Forward	(476)	(197)	(517)	8	16,380	(295)
Proposed Costs	377	177	439	20	42,359	12,581

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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	114
Auditor	1,642	255	308	222	412	885
Treasurer	979	233	284	188	119	389
Insurance	0	0	0	0	0	32
Cental Services	0	0	0	0	0	0
MIS	0	0	0	0	0	2,505
Plant Maintenance	0	0	0	0	0	0
County Counsel	1,222	49	56	70	527	899
Total Plan Allocation	3,843	538	648	480	1,058	4,824
Roll Forward	(2,010)	(224)	(303)	(278)	516	(1,601)
Proposed Costs	1,832	313	345	202	1,574	3,222

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SIERRA COUNTY, CALIFORNIA
OMB-87 Cost Allocation Based on 23/24 Data for use in 25/26
Allocated Costs By Department

Fund	854	855							
Department	0000	0000							
PRJT	State Trans	Asst	Local Trans	LTF	Other	Sub Total	Direct Bill	Unallocated	Grand Total
Bldg. Use						27,006			27,006
County Audit	0		0		0	30,484			30,484
Auditor	71		111		78,970	485,880		12,943	498,823
Treasurer	73		114		81,029	164,260		257,713	421,972
Insurance	0		0		0	218,881	1,073,050		1,291,931
Cental Services	0		0		6	22,023			22,023
MIS	0		0		0	644,827	0		644,827
Plant Maintenance	0		0		0	381,524			381,524
County Counsel	0		0		0	279,336	0	19,070	298,406
									0
Total Plan Allocation	145		226		160,004	2,254,221	1,073,050	289,725	3,616,997
Roll Forward	(988)		(434)		117,119	422,447	0	0	422,447
Proposed Costs	(844)		(208)		277,124	2,676,668	1,073,050	289,725	4,039,443