



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Sutter
Yuba City, California

Date: February 8, 2008
Filing Ref: SUT09

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2008-09** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Exhibits 2A & 2C** (attached) are formally approved as actual costs for the **2006-07** fiscal year and as estimated costs for the **2008-09** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2008**, 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 Administrator's Office
4. County Counsel
5. Personnel
6. Central Services
7. Fleet Management (ISF)
8. Information Technology (ISF)
9. Workers' Compensation Insurance (ISF)
10. General Liability Insurance (ISF)

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 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 costs of the county departments 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 that was 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 the 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 of 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 OMB Circular A-87, 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: None.

SECTION IV: ACCEPTANCE

COUNTY OF SUTTER

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

BY Robert E. Stark

BY Michael J. Havey

Robert E. Stark

**Michael J. Havey, Chief
Bureau of Payments
Division of Accounting and Reporting**

Auditor-Controller

2/12/08

2-15-08

Date

Date

**Negotiated by Jay Lal
Telephone (916) 327-2284**

cc: State and Federal Agencies

Attachment

EXHIBIT 2A. SUTTER COUNTY COST PLAN ESTIMATE FOR USE IN FISCAL YEAR 2009

DEPT. NO.	DEPARTMENT NAME	ACTUAL ALLOCATION 06/07 COSTS (\$)	CARRY FORWARD (\$)	TOTAL 2007/2008 CLAIMABLE COSTS (\$)
ALLOCATION TO COUNTY DEPARTMENTS				
1101	9. Board of Supervisors	136,898	31,345	168,243
1105	10. Clerk of the Board	17,256	4,536	21,792
1203	11. Assessor	166,140	17,546	183,686
1204	12. Revenue Collection	25,405	9,990	35,395
1502	13. Elections	245,623	189,121	434,744
1600	14. Sheriff-Communications	83,658	10,837	94,495
1920	15. Public Works	115,161	(2,175)	112,985
1922	16. Water Resources	85,397	50,329	135,726
2103	17. Sheriff's Court Bailiffs	11,520	(2,555)	8,965
2125	18. District Attorney	152,943	32,149	185,092
2106	19. Public Defender	5,814	2,402	8,215
2108	20. Child Support Services	151,205	(135,890)	15,315
2112	21. Superior Court	92,174	59,842	152,015
2201	22. Sheriff-Coroner	538,909	63,391	602,301
2205	23. Sheriff-Boat Patrol	16,982	66	17,048
2208	24. Sheriff-Live Oak Contract	17,201	556	17,758
2301	25. Sheriff-County Jail	539,429	61,333	600,762
2302	26. Anti-Drug Abuse Enforcement	5,455	(917)	4,538
2304	27. Probation	175,037	1,382	176,419
2401	28. Fire/Emergency Svcs/Haz Mat	26,165	(4,627)	21,539
2402	29. Fire Services Administration	8,622	8,622	17,244
2601	30. Agricultural Commissioner	145,422	6,247	151,669
2701 21	31. Community Svcs Dept. Wide	91,805	(15,968)	75,837
2701 22	32. Community Svcs Bldg Inspectn	9,811	724	10,535
270123/24	33. Community Svcs Planning	130,777	(28,903)	101,873
2701 25	34. Community Svcs Environ Hlth	22,622	5,770	28,392
2701 26	35. Community Svcs Animal Cntrl	54,035	15,745	69,780
2701 27	36. Community Services CUPA	1,690	1,340	3,029
2701 28	37. Community Services Measure M	8,625	8,535	17,160
2706	38. Recorder	70,679	17,453	88,132
2709	39. Pub. Guardian/Conservator	50,605	(6,371)	44,235
2710	40. County Clerk	52,918	17,277	70,194
3100	41. Road	107,356	4,916	112,272
3200	42. County Airport	37,127	(2,878)	34,249
3300	43. Transportation Development	68	24	92
4102	44. Mental Health	984,549	157,024	1,141,573
4103	45. Health	648,785	219,595	868,380
4120	46. Human Services Admin	24,691	9,121	33,812
5101	47. Welfare	865,941	8,754	874,696
6201	48. County Library	238,970	34,319	273,290
6301	49. Bi-County Farm Advisor	79,828	42,307	122,135
7101	50. Parks and Recreation	150,593	36,386	186,979
7201	51. Community Memorial Museum	88,740	26,268	115,008
7203	52. Vets Memorial Community Bldg	86,127	(8,304)	77,824
5000	53. Trial Court Agency	178,356	12,560	190,917
5100	54. Children & Families First Comm	9,968	4,916	14,884
5200	55. IHSS Public Authority	26,586	6,826	33,412
4580	56. Fleet Management ISF	69,462	19,531	88,993
4581	57. Information Technology ISF	120,038	8,828	128,866
4585	58. Vehicle Replacement Fund ISF	6,862	6,840	13,702
4590	59. Liability Insurance ISF	3,242	(2,986)	256
4591	60. Workers' Comp. Ins. ISF	13,853	(6,953)	6,900
0301	61. County Service Area G	58	(573)	(515)
0305	62. County Service Area F	50,253	11,156	61,409
0309	63. County Service Area C	3,309	2,224	5,533
0311	64. County Service Area D	2,165	619	2,784
7565	65. County School Service	166,739	143,687	310,425
VARIOUS	66. All Other Departments	76,089	(72,021)	4,068
	67. Unallowable	109,457	(53,679)	55,778
	68. Non-County Agencies	161,691	93,041	254,732
	TOTAL ALLOCATION	7,566,886	1,120,680	8,687,565

Please refer to Exhibit 2C. for the detailed allocations to each department listed above.

ALLOCATION FROM SERVICE DEPARTMENTS/OTHER COST CENTERS

DEPT. NO	DEPARTMENT NAME	PERSONNEL DEPARTMENT (\$)	BUILDING MAINTENANCE (\$)	CENTRAL SERVICES (\$)	OTHER COSTS (\$)	TOTAL 06/07 COSTS (\$)
1101	9. Board of Supervisors	4,044	96,310	839	25,007	136,898
1105	10. Clerk of the Board	1,817	5,434	165	2,602	17,256
1203	11. Assessor	19,489	60,004	7,509	50,377	166,140
1204	12. Revenue Collection	2,345	1,019	1,725	4,875	25,405
1502	13. Elections	7,649	100,612	2,267	118,610	245,623
1600	14. Sheriff-Communications	16,441	0	774	30,540	83,658
1920	15. Public Works	6,536	32,128	396	17,752	115,161
1922	16. Water Resources	2,901	12,868	38	16,023	85,397
2103	17. Sheriff's Court Bailiffs	4,924	0	0	25	11,520
2125	18. District Attorney	20,691	57,667	2,959	34,116	152,943
2106	19. Public Defender	821	0	0	424	5,814
2108	20. Child Support Services	25,615	63,622	14,214	5,830	151,205
2112	21. Superior Court	0	55,533	0	28,593	92,174
2201	22. Sheriff-Coroner	38,012	170,550	2,340	177,519	538,909
2205	23. Sheriff-Boat Patrol	2,579	0	0	10,835	16,982
2208	24. Sheriff-Live Oak Contract	6,272	0	0	55	17,201
2301	25. Sheriff-County Jail	43,580	219,704	1,679	195,714	539,429
2302	26. Anti-Drug Abuse Enforcement	2,198	0	0	1	5,455
2304	27. Probation	27,813	19,861	2,410	75,206	175,037
2401	28. Fire/Emergency Svcs/Haz Mat	850	1,505	41	16,417	26,165
2402	29. Fire Services Administration	469	1,171	34	4,024	8,622
2601	30. Agricultural Commissioner	19,636	40,003	2,393	40,508	145,422
2701 21	31. Community Svcs Dept. Wide	7,561	32,011	1,387	23,786	91,805
2701 22	32. Community Svcs Bldg Inspectn	1,964	2,689	298	1,595	9,811
270123/24	33. Community Svcs Planning	5,984	17,831	474	10,610	130,777
2701 25	34. Community Svcs Environ Hlth	5,158	5,229	1,172	3,085	22,622
2701 26	35. Community Svcs Animal Cntrl	4,836	14,271	1,473	4,847	54,035
2701 27	36. Community Services CUPA	762	0	8	14	1,690
2701 28	37. Community Services Measure M	762	0	0	27	8,625
2706	38. Recorder	4,982	37,205	4,293	15,948	70,679
2709	39. Pub. Guardian/Conservator	3,077	214	161	2,121	50,605
2710	40. County Clerk	1,612	37,205	561	8,258	52,918
3100	41. Road	24,911	8,124	867	5,901	107,356
3200	42. County Airport	733	33,808	216	63	37,127
3300	43. Transportation Development	0	0	0	5	68
4102	44. Mental Health	126,285	486,442	7,856	85,229	984,549
4103	45. Health	56,563	199,059	5,636	265,499	648,785
4120	46. Human Services Admin	4,074	3,149	19	4,547	24,691
5101	47. Welfare	106,063	246,125	28,785	38,155	865,941
6201	48. County Library	18,698	109,912	1,904	75,151	238,970
6301	49. Bi-County Farm Advisor	2,286	59,270	765	13,494	79,828
7101	50. Parks and Recreation	0	136,402	235	11,562	150,593
7201	51. Community Memorial Museum	3,136	51,443	849	28,975	88,740
7203	52. Vets Memorial Community Bldg	0	64,403	53	19,323	86,127
5000	53. Trial Court Agency	762	61,163	19,969	78,536	178,356
5100	54. Children & Families First Comm	2,139	853	0	250	9,968
5200	55. IHSS Public Authority	841	0	26	135	26,586
4580	56. Fleet Management ISF	5,568	27,241	529	4,114	69,462
4581	57. Information Technology ISF	14,419	49,133	733	23,705	120,038
4585	58. Vehicle Replacement Fund ISF	762	(113)	3	5	6,862
4590	59. Liability Insurance ISF	0	0	0	32	3,242
4591	60. Workers' Comp. Ins. ISF	1,055	0	209	39	13,853
0301	61. County Service Area G	0	0	0	4	58
0305	62. County Service Area F	12,045	3,076	102	3,970	50,253
0309	63. County Service Area C	0	0	0	122	3,309
0311	64. County Service Area D	0	0	0	127	2,165
7565	65. County School Service	0	0	0	0	166,739
VARIOUS	66. All Other Departments	11,342	5,109	799	22,222	76,089
	67. Unallowable	0	81,855	0	26,342	109,457
	68. Non-County Agencies	36,264	0	531	5,675	161,691
	TOTAL ALLOCATION	719,324	2,711,099	119,694	1,638,527	7,566,886