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SUTTER COUNTY
AUDITOR CONTROLLER

JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Sutter
Yuba City, California**

**Date: September 28, 2011
Filing Ref: SUT12**

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 2011-12 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 Exhibit 2A & 2C (attached) are formally approved as actual costs for the 2009-10 fiscal year and as estimated costs for the 2011-12 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, 2011, 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 | 5. Information Technology (ISF) |
| 2. County Counsel | 6. General Liability Insurance (ISF) |
| 3. Central Services | 7. Workers' Compensation Insurance (ISF) |
| 4. Fleet Management (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: The adjustments included in Exhibit 2A, must be included when calculating carry forward in the 2013-14 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SUTTER

BY Robert E. Stark
Robert E. Stark
Name
Auditor-Controller
Title
September 29, 2011
Date

JOHN CHIANG
~~CALIFORNIA STATE CONTROLLER~~

BY [Signature]
George Lolas, Assistant Division Chief
Local Government Operations
Division of Accounting and Reporting
9/30/11
Date

Negotiated by Martin Raygoza
Telephone (916) 323-9293

cc: State and Federal Agencies

Attachment

Exhibit 2A. Sutter County Cost Plan Estimate for Use in Fiscal Year 2012

All Departments		Actual	Carry	Adjustment*	Total
Dept. No	Department Name	2009/2010 Allocation (\$)	Forward (\$)	(\$)	2011/2012 Claimable Costs (\$)
1101	9. Board of Supervisors	161,703	9,755	0	171,457
1105	10 Clerk of the Board	21,992	7,716	0	29,708
1203	11 Assessor	270,887	81,505	0	352,393
1204	12 Revenue Collection	29,671	(1,285)	0	28,377
1502	13 Elections	130,425	(90,803)	0	39,622
1600	14 Sheriff-Communications	128,795	43,605	0	172,399
1920	15. Public Works	235,395	73,612	0	309,006
1922	16. Water Resources	74,261	(15,932)	0	58,330
2103	17. Sheriff's Court Bailiffs	24,178	10,784	0	34,971
2106	18. Public Defender	10,122	3,774	0	13,896
2112	19. Consolidated Courts	9,700	(75,541)	(3,065)	(68,907)
2125	20. District Attorney	227,374	65,595	0	292,969
2125-01	21. DA-Criminal Division	41,288	41,288	0	82,575
2125-02	22. DA-Child Abduction/Recovery	1,185	1,185	0	2,371
2125-03	23. DA-Victim/Witness Assistance	2,602	2,468	0	5,069
2125-04	24. DA-Spousal Abuser Prosecute	0	0	0	0
2125-05	25. DA-Statutory Rape Veri Prosecute	887	887	0	1,774
2201	26. Sheriff-Coroner	762,953	237,620	0	1,000,574
2205	27. Sheriff-Boat Patrol	13,577	(9,726)	0	3,851
2208	28. Sheriff-Live Oak Contract	38,700	17,887	0	56,687
2301	29. Sheriff-County Jail	699,306	92,502	0	791,807
2302	30. Anti-Drug Abuse Enforcement	12,891	6,412	0	19,304
2304	31. Probation	303,136	104,379	0	407,515
2401	32. Fire/Emergency Svcs/Haz Mat	42,781	13,282	0	56,043
2402	33. Fire Services Administration	22,284	14,118	0	36,402
2601	34. Agricultural Commissioner	254,254	41,980	0	296,235
2706	35. Recorder	79,392	6,803	0	86,195
2709	36. Pub. Guardian/Conservator	48,784	7,191	0	55,975
2710	37. County Clerk	24,404	(23,944)	0	461
2721	38. Community Svcs Dept. Wide	93,840	(29,064)	0	64,776
2722	39. Community Svcs Bldg Inspectn	32,332	20,013	0	52,345
2724	40. Community Svcs Planning	113,133	3,614	0	116,748
2724-28	41. Community Services Measure M	28,649	32,944	0	61,594
2725	42. Community Svcs Environ Hlth	57,869	29,489	0	87,357
2726	43. Community Svcs Animal Control	132,223	72,078	0	204,301
2727	44. Community Services CUPA	620	282	0	902
3100	45. Road	183,071	44,608	0	227,679
3200	46. County Airport	41,516	(10,976)	0	30,539
3300	47. Transportation Development	82	58	0	142
4102	48. Mental Health	1,385,450	381,588	(3,111)	1,763,927
4103	49. Health	681,725	119,616	(1,690)	799,551
4104	50. Mental Health Service Act	198,824	115,280	0	314,104
4120	51. Human Services Admin	39,712	15,606	0	55,318
4580	52. Fleet Management ISF	86,660	17,251	0	103,911
4581	53. Information Technology ISF	218,723	68,705	0	287,429
4590	54. Liability Insurance ISF	28,257	20,520	0	48,777
4591	55. Workers' Comp. Ins. ISF	19,225	6,238	0	25,464
5000	56. Trial Court Agency	72,702	(110,030)	0	(37,328)
5101	57. Welfare	1,353,894	363,020	(3,934)	1,713,080
5200	58. IHSS Public Authority	10,639	(22,582)	0	(11,943)
6201	59. County Library	339,104	100,622	0	439,726
6301	60. Bi-County Farm Advisor	46,979	4,807	0	51,786
7101	61. Parks and Recreation	184,477	(22,587)	0	161,891
7201	62. Community Memorial Museum	110,361	17,888	0	128,250
7203	63. Vets Memorial Community Bldg	96,419	(8,682)	0	87,736
	64. Other Departments	371,769	85,790	9,688	467,247
	65. Non County Agencies	248,699	(105,588)	0	143,111
	66. Unallowable	0	(114,792)	0	(114,792)
	Total Claimable Costs	9,830,980	1,762,815	(2,112)	11,591,682

Refer to Exhibit 2A.1 & Exhibit 2A.2 for detail of Other Departments and Non County Agencies.

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

* Refer to the General Comments for detail descriptions of each adjustment.

Exhibit 2C. Sutter County Countywide Cost Plan Summary, Year Ended June 30, 2010

All Departments		Allocation from Service Departments/Other Cost Centers				
Dept. No.	Department Name	County	Auditor-	Treasurer-	Purchasing	County
		Administrator	Controller	Tax Collector	(S)	Counsel
		(\$)	(\$)	(\$)	(\$)	(\$)
1101	9. Board of Supervisors	4,617	7,589	767	2,554	0
1105	10. Clerk of the Board	2,720	3,407	325	269	3,136
1203	11. Assessor	25,311	36,354	2,337	10,296	12,799
1204	12. Revenue Collection	2,770	11,906	2,520	1,100	0
1502	13. Elections	6,027	11,298	1,070	1,537	3,966
1600	14. Sheriff-Communications	19,816	31,615	2,181	511	0
1920	15. Public Works	13,720	20,687	1,371	3,957	100,202
1922	16. Water Resources	13,470	9,756	782	3,153	0
2103	17. Sheriff's Court Bailiffs	5,540	8,469	503	170	0
2106	18. Public Defender	1,345	4,483	825	682	0
2112	19. Consolidated Courts	0	5,842	1,468	0	0
2125	20. District Attorney	32,047	32,160	3,761	708	2,456
2125-01	21. DA-Criminal Division	0	19,481	0	3,936	0
2125-02	22. DA-Child Abduction/Recovery	0	28	0	0	0
2125-03	23. DA-Victim/Witness Assistance	0	963	0	526	0
2125-04	24. DA-Spousal Abuser Prosecute	0	0	0	0	0
2125-05	25. DA-Statutory Rape Vert Prosecute	0	887	0	0	0
2201	26. Sheriff-Coroner	46,521	83,453	6,223	12,988	108,477
2205	27. Sheriff-Boat Patrol	2,805	4,791	396	0	0
2208	28. Sheriff-Live Oak Contract	8,274	14,059	818	1,257	0
2301	29. Sheriff-County Jail	47,302	85,525	6,483	5,922	0
2302	30. Anti-Drug Abuse Enforcement	2,876	4,871	243	0	0
2304	31. Probation	41,517	65,024	4,063	4,081	7,744
2401	32. Fire/Emergency Svcs/Haz Mat	3,870	2,625	197	1,703	1,204
2402	33. Fire Services Administration	1,100	2,706	254	5,794	5,485
2601	34. Agricultural Commissioner	23,532	38,073	2,526	19,831	4,478
2706	35. Recorder	6,215	10,221	826	2,538	325
2709	36. Pub. Guardian/Conservator	3,658	5,228	485	1,236	29,222
2710	37. County Clerk	1,732	3,084	263	1,034	1,115
2721	38. Community Svcs Dept. Wide	10,762	16,519	1,036	1,725	9,935
2722	39. Community Svcs Bldg Inspectn	3,491	4,821	322	1,476	743
2724	40. Community Svcs Planning	18,203	13,233	988	458	36,507
2724-28	41. Community Services Measure M	20,556	40	11	0	8,023
2725	42. Community Svcs Environ Hlth	5,463	10,978	669	852	0
2726	43. Community Svcs Animal Cntrl	26,430	22,945	3,904	3,752	12,466
2727	44. Community Services CUPA	0	155	27	372	0
3100	45. Road	26,273	43,794	3,912	15,801	0
3200	46. County Airport	888	2,096	280	1,629	0
3300	47. Transportation Development	0	47	13	0	0
4102	48. Mental Health	135,837	223,041	17,611	24,680	92,811
4103	49. Health	70,455	115,455	9,250	22,978	29,961
4104	50. Mental Health Service Act	39,987	72,828	5,640	7,383	0
4120	51. Human Services Admin	5,838	7,073	475	23	14,714
4580	52. Fleet Management ISF	6,428	28,388	4,640	8,693	0
4581	53. Information Technology ISF	23,780	40,617	2,490	2,440	3,614
4590	54. Liability Insurance ISF	281	3,289	145	0	25,305
4591	55. Workers' Comp. Ins. ISF	1,918	13,010	344	370	0
5000	56. Trial Court Agency	11,832	9,735	0	18,592	0
5101	57. Welfare	129,151	241,931	37,746	47,816	338,171
5200	58. IHSS Public Authority	1,642	1,450	218	1,077	3,771
6201	59. County Library	25,044	33,882	3,087	1,480	0
6301	60. BI-County Farm Advisor	4,672	4,524	475	0	0
7101	61. Parks and Recreation	0	1,284	299	445	0
7201	62. Community Memorial Museum	5,091	5,371	484	328	1,328
7203	63. Vets Memorial Community Bldg	0	968	218	56	0
	64. Other Departments	57,273	109,298	10,598	14,211	633
	65. Non County Agencies	9,274	95,499	120,352	377	15,251
	Total Allocation	958,351	1,646,976	265,882	262,784	873,842

* Refer to Exhibit 2C.1 & Exhibit 2C.2 for details of Other Departments and Non County Agencies.

All Departments Dept. No.	Department Name	Allocation from Service Departments/Unit Cost Centers				Total 09/10 Costs
		Human Resources (\$)	Building Maintenance (\$)	Central Services (\$)	Other Costs (\$)	
1101	9. Board of Supervisors	7,866	120,608	80	17,721	161,703
1105	10. Clerk of the Board	3,267	5,980	29	2,858	21,992
1203	11. Assessor	40,419	92,648	716	50,008	270,887
1204	12. Revenue Collection	4,720	513	74	6,069	29,671
1502	13. Elections	9,884	39,896	119	56,528	130,425
1600	14. Sheriff-Communications	33,763	0	45	40,864	128,795
1920	15. Public Works	19,302	42,909	1,605	31,641	235,395
1922	16. Water Resources	8,169	16,448	11	22,473	74,261
2103	17. Sheriff's Court Bailiffs	9,439	0	0	56	24,178
2106	18. Public Defender	1,573	0	0	1,215	10,122
2112	19. Consolidated Courts	0	0	0	2,389	9,700
2125	20. District Attorney	50,524	59,656	15	46,048	227,374
2125-01	21. DA-Criminal Division	0	0	168	17,683	41,288
2125-02	22. DA-Child Abduction/Recovery	0	0	0	1,157	1,185
2125-03	23. DA-Victim/Witness Assistance	0	0	77	1,036	2,602
2125-04	24. DA-Spousal Abuser Prosecute	0	0	0	0	0
2125-05	25. DA-Statutory Rape Vert Prosecute	0	0	0	0	887
2201	26. Sheriff-Coroner	72,972	288,820	287	143,203	762,953
2205	27. Sheriff-Boat Patrol	4,780	0	0	804	13,577
2208	28. Sheriff-Live Oak Contract	14,098	0	0	193	38,700
2301	29. Sheriff-County Jail	80,596	273,415	379	199,704	699,306
2302	30. Anti-Drug Abuse Enforcement	4,801	0	0	0	12,891
2304	31. Probation	66,377	33,133	249	80,947	303,136
2401	32. Fire/Emergency Svcs/Haz Mat	1,573	14,331	23	17,257	42,781
2402	33. Fire Services Administration	1,694	1,263	3	3,984	22,284
2601	34. Agricultural Commissioner	38,180	69,236	162	58,237	254,254
2706	35. Recorder	10,589	37,783	227	10,668	79,392
2709	36. Pub. Guardian/Conservator	6,232	939	15	1,768	48,784
2710	37. County Clerk	1,836	12,594	61	2,586	24,404
2721	38. Community Svcs Dept. Wide	16,458	24,345	110	12,951	83,840
2722	39. Community Svcs Bldg Inspectn	4,720	9,452	28	7,179	32,332
2724	40. Community Svcs Planning	11,012	20,781	30	11,940	113,133
2724-28	41. Community Services Measure M	0	0	0	19	26,649
2725	42. Community Svcs Environ Hlth	11,012	15,502	48	12,344	57,869
2726	43. Community Svcs Animal Cntrl	12,949	26,023	121	23,633	132,223
2727	44. Community Services CUPA	0	0	22	44	620
3100	45. Road	37,031	25,067	81	11,111	163,071
3200	46. County Airport	1,513	34,767	10	333	41,516
3300	47. Transportation Development	0	0	0	22	82
4102	48. Mental Health	226,904	625,823	671	37,972	1,385,450
4103	49. Health	112,363	224,656	561	96,047	681,725
4104	50. Mental Health Service Act	68,132	1,148	51	3,676	198,824
4120	51. Human Services Admin	5,990	3,713	3	1,883	39,712
4580	52. Fleet Management ISF	10,952	20,275	46	7,228	86,680
4581	53. Information Technology ISF	29,649	83,999	53	32,082	218,723
4590	54. Liability Insurance ISF	0	0	0	237	29,257
4591	55. Workers' Comp. Ins. ISF	3,267	0	20	286	19,225
5000	56. Trial Court Agency	0	32,284	1,419	(1,160)	72,702
5101	57. Welfare	218,735	303,129	4,029	33,287	1,353,984
5200	58. IHSS Public Authority	2,018	0	108	365	10,639
6201	59. County Library	35,518	155,911	148	84,054	339,104
6301	60. Bi-County Farm Advisor	4,720	21,827	50	10,710	46,879
7101	61. Parks and Recreation	0	172,321	11	10,118	184,477
7201	62. Community Memorial Museum	6,716	57,839	65	33,139	110,361
7203	63. Vets Memorial Community Bldg	0	75,599	7	19,551	96,419
	64. Other Departments	75,758	77,288	600	26,112	371,769
	65. Non County Agencies	6,353	1,510	81	0	248,699
	Total Allocation	1,394,723	3,123,432	12,719	1,292,270	9,830,980