



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Colusa
Colusa, California

Date: August 29, 2007
Filing Ref: COL08

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 **2007-08** 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 **Schedule A** (attached) are formally approved as actual costs for the **2005-06** fiscal year and as estimated costs for the **2007-08** 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, 2007**, 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. Insurance |
| 2. Auditor-Controller | 6. Information Technology |
| 3. County Counsel | 7. Central Services |
| 4. Personnel | |

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 reflected on Schedule A must be included when calculating carryforward in the 2009/10 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF COLUSA

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

Original Signed By

Original Signed By

Peggy Scroggins

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

Name

County Auditor-Controller

Title

September 5, 2007

September 10, 2007

Date

Date

**Negotiated by Norman Akiyama
Telephone (916) 323-9293**

cc: State and Federal Agencies

Attachment

2007-2008 COST ALLOCATION PLAN
Allocated Costs by Department

Central Svc Departments	1011 BRD_OF_SUPV	1012 CAO	1023 ASSESSOR	1051 ELECTIONS	1092 ADVERTISING	1103 EE_BENEFITS	1106 SURVEYOR
BUILDING USE	\$5,313		\$10,006	\$2,639			\$278
EQUIPMENT USE	1,374		6,745	5,576			37
1021 AUDITOR	5,149		9,905	3,497		163	1,017
1022 TREASURER	454		715	1,069		138	31
1026 REV/RECOVER							
1031 CNTY_CNSL	1,177		720	1,486			
1040 PERSONNEL	1,837		6,289	1,274			551
1073 MAINTENANCE	15,615		13,955	3,679			533
1074 CUSTODIAN	7,795		10,092	4,853			496
1101 INSURANCE	(291)		(35)	(6)			(4)
1108 INFORM_TECH	982		291	397		45	12
201 CENTRL_SERV	17,442		5,574	6,487			123
Total Allocated	\$56,847		\$64,257	\$30,951		\$346	\$3,074
Roll Forward	16,894	(8)	6,362	12,160		161	1,277
Cost w/Roll Fwd	73,741	(8)	70,619	43,111		507	4,351
Adjustments	(2,122)		552	203		114	4
Proposed costs	\$71,619	\$(8)	\$71,171	\$43,314		\$621	\$4,355

2007-2008 COST ALLOCATION PLAN
Allocated Costs by Department

Central Svc Departments	1107 REFUNDS	2008 DA_SRVP_GRT	2012 JUV_JUST_CO	20131 JUD_DIST	2014 GRAND_JURY	2016 DIST_ATTNY	20161 DA_WEL_INV
BUILDING USE		\$598		\$57,192		\$7,892	\$598
EQUIPMENT USE						5,923	
1021 AUDITOR	330	1,265		2,629	824	7,248	1,920
1022 TREASURER	215	423		192	323	1,262	600
1026 REV/RECOVER							
1031 CNTY_CNSL					2,595	774	
1040 PERSONNEL		154				2,608	368
1073 MAINTENANCE		809		50,437		11,310	881
1074 CUSTODIAN		393		20,522		13,427	393
1101 INSURANCE		(3)		(78)		(433)	(6)
1108 INFORM_TECH	79	254		89	222	3,519	283
201 CENTRL_SERV		745			677	5,373	868
Total Allocated	\$624	\$4,638		\$130,983	\$4,641	\$58,903	\$5,905
Roll Forward	358	1,492	(49)	(178)	3,742	(16,228)	(8,709)
Cost w/Roll Fwd	982	6,130	(49)	130,805	8,383	42,675	(2,804)
Adjustments	186	397		185	297	2,052	442
Proposed costs	\$1,168	\$6,527	\$(49)	\$130,990	\$8,680	\$44,727	\$(2,362)

2007-2008 COST ALLOCATION PLAN
Allocated Costs by Department

Central Svc Departments	20162 DA_IND_GAM	2017 CHILD_SUPP	2018 LAW_LIBRARY	2019 PUBL_DEFEND	2020 COMMUNICTNS	2021 SHERIFF	20212 SO_IND_GAM
BUILDING USE			\$1,837		\$2,930	\$21,389	
EQUIPMENT USE					22,002	258,202	
1021 AUDITOR	1,591	41,803	179	1,360	6,071	36,098	632
1022 TREASURER	162	47,625	77	385	608	5,023	
1026 REV/RECOVER				59,520		21,044	
1031 CNTY_CNLS		533				8,472	
1040 PERSONNEL	880	378			6,139	14,391	368
1073 MAINTENANCE		671	2,492			1,520	
1074 CUSTODIAN			1,207				
1101 INSURANCE	(2)	(62)	(8)	(12)	(13)	(883)	
1108 INFORM_TECH	61	19,010	48	189	230	8,078	1
201 CENTRL_SERV	638	6,930	1,665	1,206	193	4,626	
Total Allocated	\$3,330	\$116,888	\$7,497	\$62,648	\$38,160	\$377,960	\$1,001
Roll Forward		36,113	373	8,090	6,603	142,509	
Cost w/Roll Fwd	3,330	153,001	7,870	70,738	44,763	520,469	1,001
Adjustments	32	(66,638)	(198)	273	488	4,113	
Proposed costs	\$3,362	\$86,363	\$7,672	\$71,011	\$45,251	\$524,582	\$1,001

2007-2008 COST ALLOCATION PLAN
Allocated Costs by Department

Central Svc Departments	2031 JAIL	2033 FOOTS_SPRNG	2035 PROBATION	20351 PROB_IND_G	2036 VICTIM_WITN	20361 JAIL_RM_GR	2050 FLD_WTR_CON
BUILDING USE	\$63,179		\$19,883				
EQUIPMENT USE	13,802		11,910				
1021 AUDITOR	19,197	256	14,961	1,231	1,106	1,010	360
1022 TREASURER	2,862	61	2,146		108	554	100
1026 REV/RECOVER			10,522				
1031 CNTY_CNSL			2,045				
1040 PERSONNEL	6,544		7,721	735	2,850		
1073 MAINTENANCE			12,102				
1074 CUSTODIAN			17,118				
1101 INSURANCE	(256)		(165)		(2)		
1108 INFORM_TECH	1,190	21	10,304	3	150	175	61
201 CENTRL_SERV	585		5,797		383		
Total Allocated	\$107,103	\$338	\$114,344	\$1,969	\$4,595	\$1,739	\$521
Roll Forward	7,736	(35)	(25,896)		2,142	(334)	104
Cost w/Roll Fwd	114,839	303	88,448	1,969	6,737	1,405	625
Adjustments	2,489	53	4,468		389	444	112
Proposed costs	\$117,328	\$356	\$92,916	\$1,969	\$7,126	\$1,849	\$737

2007-2008 COST ALLOCATION PLAN
Allocated Costs by Department

Central Svc Departments	2059 AG_ADM_SERV	2060 AG_COMM	2070 CLERK/RECOR	2071 CORONER	2073 CIVIL_DEF	2076 PLANN/BLDG	2077 ANIMAL_CTRL
BUILDING USE		\$54	\$11,738	\$636		\$1,844	\$687
EQUIPMENT USE	1,278	21,522	9,596	1,087		1,841	317
1021 AUDITOR	5,305	7,845	5,217	2,129		6,695	3,063
1022 TREASURER	738	1,023	708	862		816	1,177
1026 REV/RECOVER							
1031 CNTY_CNLS		5,005	2,536			71,236	
1040 PERSONNEL	2,421	3,659	3,712	385		4,865	383
1073 MAINTENANCE	172		18,477			24,264	
1074 CUSTODIAN			19,828			6,080	
1101 INSURANCE	(33)	(52)	(32)	(3)		(43)	(11)
1108 INFORM_TECH	2,564	646	1,452	348		1,313	448
201 CENTRL_SERV	2,639	3,379	6,066	136		6,108	1,346
Total Allocated	\$15,084	\$43,081	\$79,298	\$5,580		\$125,019	\$7,410
Roll Forward	4,737	7,696	9,384	426		48,660	(4,695)
Cost w/Roll Fwd	19,821	50,777	88,682	6,006		173,679	2,715
Adjustments	1,179	647	(56)	754		562	796
Proposed costs	\$21,000	\$51,424	\$88,626	\$6,760		\$174,241	\$3,511

2007-2008 COST ALLOCATION PLAN
Allocated Costs by Department

Central Svc Departments	2080 TRAPPER	2081 OES	20811 HOME_SECUR	2083 PUBLIC_ADMN	4010 BH_ADMIN_SV	4011 SUBST_ABUSE	4012 HEALTH
BUILDING USE		\$779		\$395			\$54
EQUIPMENT USE		21,399		26			
1021 AUDITOR	136	1,853	615	162		11,607	15,836
1022 TREASURER	23	754	246	46		838	3,146
1026 REV/RECOVER							
1031 CNTY_CNSL						1,076	
1040 PERSONNEL		410		26	(259)	3,308	6,828
1073 MAINTENANCE				550		7,074	4,147
1074 CUSTODIAN				491			30
1101 INSURANCE		(3)			(4)	(149)	(52)
1108 INFORM_TECH	7	284	108	28		533	1,554
201 CENTRL_SERV		411	158		924	2,743	7,668
Total Allocated	\$166	\$25,887	\$1,127	\$1,724	\$661	\$27,030	\$39,211
Roll Forward	14	2,046		392		(3,948)	348
Cost w/Roll Fwd	180	27,933	1,127	2,116	661	23,082	39,559
Adjustments	19	585	204	52	(159)	299	2,474
Proposed costs	\$199	\$28,518	\$1,331	\$2,168	\$502	\$23,381	\$42,033

2007-2008 COST ALLOCATION PLAN
Allocated Costs by Department

Central Svc Departments	4013 MNTN_HLTH	4015 AIR_POLLUT	4019 ENVIR_HLTH	4023 AMBULANCE	5010 WELF_ADMIN	5011 WELFARE	5032 INDG_BURIAL
BUILDING USE				\$37			
EQUIPMENT USE		3,090		584			
1021 AUDITOR	23,083	3,278	5,579	872	5,677	63,043	62
1022 TREASURER	6,453	4,122	1,184	539		16,690	46
1026 REV/RECOVER							
1031 CNTY_CNSL	3,641		867			101,628	
1040 PERSONNEL	7,575	319	11,124		1,103	2,038	
1073 MAINTENANCE	5,112		126			23,687	
1074 CUSTODIAN						53	
1101 INSURANCE	(280)	(23)	(38)	(20)		(180)	
1108 INFORM_TECH	8,624	348	456	175	13	11,949	14
201 CENTRL_SERV	20,214	1,506	4,424		12,567	15,720	357
Total Allocated	\$74,422	\$12,640	\$23,722	\$2,187	\$19,360	\$234,628	\$479
Roll Forward	26,994	(5,104)	11,542	251		80,561	461
Cost w/Roll Fwd	101,416	7,536	35,264	2,438	19,360	315,189	940
Adjustments	15,131	498	312	437	(2,167)	10,678	(25)
Proposed costs	\$116,547	\$8,034	\$35,576	\$2,875	\$17,193	\$325,867	\$915

2007-2008 COST ALLOCATION PLAN
Allocated Costs by Department

Central Svc Departments	5033 SR_NUTRITON	5041 JUV_CRT_WRD	5051 VET_SERV	5061 SR_CITIZENS	6012 SUPT_OF_SCH	6021 LIBRARY	6022 ADULT_LIT
BUILDING USE						\$27,495	\$718
EQUIPMENT USE			364	712	85	18,163	802
1021 AUDITOR	898	270	910	229		9,293	83
1022 TREASURER	100	177	130	85		2,123	31
1026 REV/RECOVER							
1031 CNTY_CNSL			25			1,763	
1040 PERSONNEL	368		368			5,174	
1073 MAINTENANCE			2	1,397	1,811	40,905	502
1074 CUSTODIAN			105	775	13,349	20,160	442
1101 INSURANCE	(2)		(6)	(4)	(8)	(117)	(1)
1108 INFORM_TECH	39	72	51	48		2,395	10
201 CENTRL_SERV	868		665			2,109	269
Total Allocated	\$2,271	\$519	\$2,614	\$3,242	\$15,237	\$129,463	\$2,856
Roll Forward		(547)	77	(5,048)	(7,229)	26,308	(353)
Cost w/Roll Fwd	2,271	(28)	2,691	(1,806)	8,008	155,771	2,503
Adjustments	(63)	160	339	91		9,281	(17)
Proposed costs	\$2,208	\$132	\$3,030	\$ (1,715)	\$8,008	\$165,052	\$2,486

2007-2008 COST ALLOCATION PLAN
Allocated Costs by Department

Central Svc Departments	6023 FAMILY_LIT	6031 AG_EXTENS	7032 COL_VET	7033 MAX_VET	7034 PRIN_VET	7035 WMS_VET	110 ROADS
BUILDING USE		\$211	\$1,184	\$1,488	\$339	\$682	\$4,934
EQUIPMENT USE	111	20,928	311	287	113	224	
1021 AUDITOR	219	2,748	194	309	97	160	53,651
1022 TREASURER	115	400	169	177	85	130	7,891
1026 REV/RECOVER							158
1031 CNTY_CNSL							20,029
1040 PERSONNEL		1,698					13,230
1073 MAINTENANCE			1,519	1,544	642	3,209	10,912
1074 CUSTODIAN							8,786
1101 INSURANCE	(6)	(47)	(9)	(19)	(3)	(7)	(2,556)
1108 INFORM_TECH	36	139	53	85	26	41	6,017
201 CENTRL_SERV	209	866					1,887
Total Allocated	\$684	\$26,943	\$3,421	\$3,871	\$1,299	\$4,439	\$124,939
Roll Forward	(1,708)	7,018	(673)	(490)	(765)	1,602	(17,308)
Cost w/Roll Fwd	(1,024)	33,961	2,748	3,381	534	6,041	107,631
Adjustments	64	194	135	173	68	105	10,326
Proposed costs	\$(960)	\$34,155	\$2,883	\$3,554	\$602	\$6,146	\$117,957

2007-2008 COST ALLOCATION PLAN
Allocated Costs by Department

Central Svc Departments	121 BLDG_FUND	151 FISH/GAME	156 MIGRANT_HSE	157 WMS_FARM_HO	447 SOLID_WASTE	465 LOCAL_TRNSP	468 AIRPORT
BUILDING USE			\$7,274		\$292		
EQUIPMENT USE							
1021 AUDITOR	1,044	352	5,118		3,814	1,239	3,034
1022 TREASURER	54	231	1,254		746	15	1,193
1026 REV/RECOVER							
1031 CNTY_CNSL		171	33		1,325	204	2,394
1040 PERSONNEL			1,198		616		
1073 MAINTENANCE					561		
1074 CUSTODIAN					512		
1101 INSURANCE		(8)	(471)		(36)		(118)
1108 INFORM_TECH	58	89	642		298	4	663
201 CENTRL_SERV		529	4,349		136		3,867
Total Allocated	\$1,156	\$1,364	\$19,397		\$8,264	\$1,462	\$11,033
Roll Forward	202	(16)	(548)	(416)	1,593	59	4,486
Cost w/Roll Fwd	1,358	1,348	18,849	(416)	9,857	1,521	15,519
Adjustments	36	(522)	1,271		642	12	634
Proposed costs	\$1,394	\$826	\$20,120	\$ (416)	\$10,499	\$1,533	\$16,153

2007-2008 COST ALLOCATION PLAN
Allocated Costs by Department

Central Svc Departments	472 LAW_LIB_TR	491 LOC_TRAN_PL	493 TRANSIT_AGN	496 HISTOR_RCRD	800 FAMILY_1ST	8051 ABUSE_CRIME	848 LAFCO
BUILDING USE							
EQUIPMENT USE							
1021 AUDITOR		559	10,715	20	2,550	2,588	1,502
1022 TREASURER		15	1,238	8	784	823	338
1026 REV/RECOVER							
1031 CNTY_CNSL			1,222		1,056		36
1040 PERSONNEL			64			145	
1073 MAINTENANCE			67			786	
1074 CUSTODIAN							
1101 INSURANCE			(345)		(16)	(17)	(25)
1108 INFORM_TECH		10	1,132	4	534	426	304
201 CENTRL_SERV			964	15	1,479	436	
Total Allocated		\$584	\$15,057	\$47	\$6,387	\$5,187	\$2,155
Roll Forward	(92)	(1,108)	531	(188)	(53)	(3,579)	561
Cost w/Roll Fwd	(92)	(524)	15,588	(141)	6,334	1,608	2,716
Adjustments		17	1,631	7	765	777	485
Proposed costs	\$ (92)	\$ (507)	\$17,219	\$ (134)	\$7,099	\$2,385	\$3,201

2007-2008 COST ALLOCATION PLAN
Allocated Costs by Department

Central Svc Departments	878 IHSS_PUB_AU	9588 CCSA#2	9590 CCSA#1	9602 BEAR_V_FIRE	9606 MAX_FIRE	9609 SAC_RV_FIRE	9614 COLUSA_CEM
BUILDING USE							
EQUIPMENT USE							
1021 AUDITOR	2,995						
1022 TREASURER	816						
1026 REV/RECOVER							
1031 CNTY_CNSL	679				897	524	
1040 PERSONNEL	368						
1073 MAINTENANCE							
1074 CUSTODIAN							
1101 INSURANCE	(1)						
1108 INFORM_TECH	296						
201 CENTRL_SERV	208						
Total Allocated	\$5,361				\$897	\$524	
Roll Forward	(115)	(4,024)	(2,114)			386	(507)
Cost w/Roll Fwd	5,246	(4,024)	(2,114)		897	910	(507)
Adjustments	662						
Proposed costs	\$5,908	\$ (4,024)	\$ (2,114)		\$897	\$910	\$ (507)

2007-2008 COST ALLOCATION PLAN
Allocated Costs by Department

Central Svc Departments	9620 WMS_CEM	9629 COL_RES_CON	9637 COL_MOSQ	OUTSIDE AGENCIES	Subtotal	Direct Billed	Unallocated
BUILDING USE				\$14,438	\$269,013		
EQUIPMENT USE					428,411		
1021 AUDITOR				66,319	492,769	21,601	274,105
1022 TREASURER				14,388	138,060		175,207
1026 REV/RECOVER					91,244		
1031 CNTY_CNSL		140		76	234,365	2,665	43,522
1040 PERSONNEL			(142)	3	124,074	28,845	
1073 MAINTENANCE				499	261,969		
1074 CUSTODIAN				277	147,184		
1101 INSURANCE				(35)	(7,039)	624,047	
1108 INFORM_TECH				13,141	103,171	17,871	9,551
201 CENTRL_SERV				(19,610)	144,924		
Total Allocated		\$140	\$(142)	\$89,496	\$2,428,145	\$695,029	\$502,385
Roll Forward	(126)	111	(267)	48,079	418,183		
Cost w/Roll Fwd Adjustments	(126)	251	(409)	137,575 16,729	2,846,328 24,557	695,029	502,385
Proposed costs	\$(126)	\$251	\$(409)	\$154,304	\$2,870,885	\$695,029	\$502,385

Central Svc Departments	Total
BUILDING USE	\$269,013
EQUIPMENT USE	428,411
1021 AUDITOR	788,475
1022 TREASURER	313,267
1026 REV/RECOVER	91,244
1031 CNTY_CNSL	280,552
1040 PERSONNEL	152,919
1073 MAINTENANCE	261,969
1074 CUSTODIAN	147,184
1101 INSURANCE	617,008
1108 INFORM_TECH	130,593
201 CENTRL_SERV	144,924

Total Allocated	\$3,625,559
Roll Forward	418,183

Cost w/Roll Fwd	4,043,742
Adjustments	24,557

Proposed costs	\$4,068,299
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