



JOHN CHIANG
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Napa
Napa, California

Date: July 11, 2007
Filing Ref: NAP08

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 | 4. Equipment Pool (ISF) |
| 2. County Counsel | 5. Information Technology Services (ISF) |
| 3. Property Management | 6. Self-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: The adjustments included on Schedule A, District Attorney – Child Support Services and the Utilities adjustments must be included when calculating carry-forward in the 2009-10 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF NAPA

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

Original Signed By

Original Signed By

Pamela A. Kindig

**Michael J. Havey, Chief
Bureau of Payments**

Name

Division of Accounting and Reporting

Auditor-Controller

Title

July 16, 2007

July 24, 2007

Date

Date

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

cc: State and Federal Agencies

Attachment

**COUNTY OF NAPA
OMB A-87 COST PLAN
ACTUAL 2005-06 PLAN YEAR 2007-08
Allocated Costs By Department**

Central Service Departments	101 BOARD OF	103 CLERK OF THE	104 COMMUNITY	112 AFFORDABLE	114 PARKING	115 HOMELESS	117 ASSESSOR
BUILDING ALLOWANCE	7,598	0	0	0	0	0	16,094
EQUIPMENT USE	0	0	0	0	0	3,087	847
102 COUNTY	786	0	456	0	0	2	3,124
110 AUDITOR CONTROLLER	2,804	0	1,609	4,644	1,960	372	12,080
116 TREASURER/TAX	44	0	26	2	11	6	163
125 COUNTY COUNSEL	120,512	0	1,875	0	0	0	6,118
130 HUMAN RESOURCES	5,972	0	2,296	0	0	0	39,264
142 COMMUNICATIONS	1,634	0	349	0	0	0	600
145 RECORDS MGT/MAIL	0	0	51	0	0	0	30,888
152 PROPERTY	16,405	0	0	0	0	0	46,469
182 INSURANCE	139	0	0	0	0	0	1,590
Total Allocated	155,894	0	6,662	4,646	1,971	3,467	157,237
Roll Forward	30,582	(12,512)	6,171	568	0	0	1,586
Cost With Roll Forward	186,476	(12,512)	12,833	5,214	1,971	3,467	158,823
Adjustments	0	0	0	0	0	0	0
Proposed Costs	186,476	(12,512)	12,833	5,214	1,971	3,467	158,823



**COUNTY OF NAPA
OMB A-87 COST PLAN
ACTUAL 2005-06 PLAN YEAR 2007-08
Allocated Costs By Department**

Central Service Departments	118 PROGRESS	119 OTHER	123 SPECIAL PROJECT	136 ELECTIONS	140 ZONE 1 -	160 CAPITAL	175 PUBLIC
BUILDING ALLOWANCE	0	0	0	7,563	0	0	20,434
EQUIPMENT USE	0	0	0	5,000	0	0	2,636
102 COUNTY	0	0	0	714	0	11	7,642
110 AUDITOR CONTROLLER	409	185	123	13,215	71	16,952	23,697
116 TREASURER/TAX	3	4	0	280	1	130	312
125 COUNTY COUNSEL	0	0	0	56,970	0	17,285	61,405
130 HUMAN RESOURCES	0	0	0	15,703	0	0	84,270
142 COMMUNICATIONS	0	0	0	4,691	0	0	12,811
145 RECORDS MGT/MAIL	0	0	0	56,019	0	0	12,605
152 PROPERTY	0	0	0	35,149	0	0	68,288
182 INSURANCE	0	0	0	261	0	621	33,151
Total Allocated	412	189	123	195,565	72	34,999	327,251
Roll Forward	0	0	0	58,125	0	(56,136)	55,244
Cost With Roll Forward	412	189	123	253,690	72	(21,137)	382,495
Adjustments	0	0	0	0	0	0	0
Proposed Costs	412	189	123	253,690	72	(21,137)	382,495



**COUNTY OF NAPA
 OMB A-87 COST PLAN
 ACTUAL 2005-06 PLAN YEAR 2007-08
 Allocated Costs By Department**

Central Service Departments	177 MIS -DATA	178 CENTRAL	190-1-2 EQUIP POOL	182 INSURANCE	184 RETIREMENT	186 CTY CONTRIB	188 EMP RETIREE
BUILDING ALLOWANCE	12,502	0	10,381	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
102 COUNTY	13	10	6	0	0	0	2
110 AUDITOR CONTROLLER	28,431	1,139	12,423	0	3,267	169	262
116 TREASURER/TAX	453	35	380	0	0	5	5,055
125 COUNTY COUNSEL	0	0	0	0	0	0	0
130 HUMAN RESOURCES	63,879	0	8,419	0	0	0	0
142 COMMUNICATIONS	10,661	0	296	0	0	0	0
145 RECORDS MGT/MAIL	679	0	0	0	0	0	0
152 PROPERTY	(12,793)	0	50,706	0	0	0	0
182 INSURANCE	5,746	0	343	0	0	0	0
Total Allocated	109,571	1,184	82,954	0	3,267	174	5,319
Roll Forward	35,363	(1,386)	26,941	0	45	(16,311)	0
Cost With Roll Forward	144,934	(202)	109,895	0	3,312	(16,137)	5,319
Adjustments	0	0	0	0	0	0	0
Proposed Costs	144,934	(202)	109,895	0	3,312	(16,137)	5,319



COUNTY OF NAPA
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Allocated Costs By Department

Central Service Departments	195 SPECIAL PROJECT	210 SUPERIOR/MUNI	217 GRAND JURY	224 DISTRICT	225 DA-FAMILY	226 PUBLIC DEFNDR	227 CONFLICT PUBLIC
BUILDING ALLOWANCE	0	454,704	0	22,862	11,603	12,202	0
EQUIPMENT USE	0	0	0	8,120	0	767	0
102 COUNTY	0	11,075	0	8,362	4,723	4,297	0
110 AUDITOR CONTROLLER	0	18,268	3,274	30,880	23,058	12,854	5,668
116 TREASURER/TAX	0	(11,642)	100	1,205	402	170	125
125 COUNTY COUNSEL	0	47,863	5,353	18,170	3,099	200	23,199
130 HUMAN RESOURCES	0	72,144	0	64,940	29,159	25,136	0
142 COMMUNICATIONS	0	7,539	0	1,245	2,389	88	0
145 RECORDS MGT/MAIL	0	8,864	0	21,871	116,510	10,777	0
152 PROPERTY	0	419,819	0	63,930	84,286	27,008	0
182 INSURANCE	0	0	2	14,762	3,290	1,300	47
Total Allocated	0	1,028,634	8,729	256,347	278,519	94,799	29,039
Roll Forward	0	32,087	932	28,969	(11,001)	(1,569)	9,654
Cost With Roll Forward	0	1,060,721	9,661	285,316	267,518	93,230	38,693
Adjustments	0	0	0	0	(60,947)	0	0
Proposed Costs	0	1,060,721	9,661	285,316	206,571	93,230	38,693



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Allocated Costs By Department

Central Service Departments	235 SHERIFF	238 NSIB	245 CORRECTIONS	246 DETENTION MED	247 PROBATION	249 JUVENILE HALL	258 FIRE PROTECTION
BUILDING ALLOWANCE	269,040	7,230	292,895	0	47,082	21,257	54,124
EQUIPMENT USE	68,132	888	13,555	0	0	3,427	595,179
102 COUNTY	20,159	799	10,235	1	7,476	4,631	10
110 AUDITOR CONTROLLER	79,999	3,652	44,304	3,209	32,253	19,593	29,646
116 TREASURER/TAX	1,460	68	12,612	7	516	7,382	515
125 COUNTY COUNSEL	29,112	0	56,262	0	12,727	0	11,377
130 HUMAN RESOURCES	122,395	3,173	84,039	0	73,916	65,105	0
142 COMMUNICATIONS	96,630	5,310	4,455	0	7,074	2,052	51,428
145 RECORDS MGT/MAIL	25,385	2,530	2,292	0	23,981	0	0
152 PROPERTY	492,876	6,450	551,248	0	69,445	309,624	0
182 INSURANCE	29,432	472	9,399	119	5,832	6,263	3,593
Total Allocated	1,234,620	30,572	1,081,296	3,336	280,302	439,334	745,872
Roll Forward	648,345	22,382	113,562	(2,370)	60,882	205,939	150,696
Cost With Roll Forward	1,882,965	52,954	1,194,858	966	341,184	645,273	896,568
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,882,965	52,954	1,194,858	966	341,184	645,273	896,568



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Allocated Costs By Department

Central Service Departments	264 AGRICULTURE	267 BUILDING	275 CRIMINAL JUSTICE	276 ANIMAL SHELTER	280 CO CLERK	286 CORONER	289 PUBLIC GUARDIAN
BUILDING ALLOWANCE	475	0	0	65,073	12,142	86,840	609
EQUIPMENT USE	1,535	0	0	0	8,841	0	0
102 COUNTY	3,209	2,069	0	604	1,058	410	194
110 AUDITOR CONTROLLER	13,188	8,381	106	4,672	5,475	2,372	9,644
116 TREASURER/TAX	197	117	0	99	135	42	445
125 COUNTY COUNSEL	1,749	0	150	0	14,356	0	12,925
130 HUMAN RESOURCES	28,668	20,553	0	7,223	8,744	2,269	3,596
142 COMMUNICATIONS	5,561	0	0	0	130	0	0
145 RECORDS MGT/MAIL	8,344	75	0	0	49,648	892	13,642
152 PROPERTY	4,515	0	0	28,543	26,860	25,802	25,679
182 INSURANCE	1,853	1,019	0	292	127	57	34
Total Allocated	69,294	32,214	256	106,506	127,516	118,684	66,768
Roll Forward	10,062	3,507	196	0	15,639	114,602	4,287
Cost With Roll Forward	79,356	35,721	452	106,506	143,155	233,286	71,055
Adjustments	(274)	0	0	(16,510)	0	0	0
Proposed Costs	79,082	35,721	452	89,996	143,155	233,286	71,055



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Allocated Costs By Department

Central Service Departments	290 PLANNING	291 LAFCOM	292 GENERAL PLAN	293 EMERGENCY	295 ANIMAL CONTROL	298 WILDLIFE	300 ROADS (0190)
BUILDING ALLOWANCE	28,690	0	0	0	6,611	0	13,863
EQUIPMENT USE	827	0	0	3,293	1,023	0	0
102 COUNTY	4,498	323	1	179	928	0	3,414
110 AUDITOR CONTROLLER	19,621	1,351	1,122	6,045	2,859	31	30,610
116 TREASURER/TAX	243	38	5	73	817	0	394
125 COUNTY COUNSEL	269,662	(1,740)	0	12,476	12,422	0	0
130 HUMAN RESOURCES	22,344	1,541	0	778	6,732	0	34,981
142 COMMUNICATIONS	1,837	378	0	1,077	3,781	0	5,838
145 RECORDS MGT/MAIL	12,485	238	0	8,064	15,131	0	12
152 PROPERTY	63,632	0	0	0	43,291	0	38,951
182 INSURANCE	20,407	61	0	34	1,520	0	24,880
Total Allocated	444,246	2,190	1,128	32,019	95,115	31	152,943
Roll Forward	(20,543)	(27,015)	0	2,973	(68,820)	(75)	(116)
Cost With Roll Forward	423,703	(24,825)	1,128	34,992	26,295	(44)	152,827
Adjustments	0	0	0	0	0	0	0
Proposed Costs	423,703	(24,825)	1,128	34,992	26,295	(44)	152,827



**COUNTY OF NAPA
OMB A-87 COST PLAN
ACTUAL 2005-06 PLAN YEAR 2007-08
Allocated Costs By Department**

Central Service Departments	301 CONGESTION MGT	310 AIRPORT	320 TRANSPORTATION	400 HEALTH DEPT	92 405 ENVIRONMENTAL	407 LOCAL	420 MENTAL HEALTH
BUILDING ALLOWANCE	0	0	0	130,253	15,866	0	111,243
EQUIPMENT USE	0	0	0	2,884	1,678	594	0
102 COUNTY	0	841	0	7,354	3,215	225	9,546
110 AUDITOR CONTROLLER	0	9,871	0	43,672	13,051	1,583	60,084
116 TREASURER/TAX	0	36,466	0	651	704	37	911
125 COUNTY COUNSEL	0	5,992	0	206,423	13,726	325	45,572
130 HUMAN RESOURCES	0	7,359	0	80,994	32,930	1,485	111,639
142 COMMUNICATIONS	0	2,509	0	19,028	2,998	0	13,658
145 RECORDS MGT/MAIL	0	1,737	0	5,052	12,630	133	13,034
152 PROPERTY	0	1,784	0	150,318	32,175	0	150,121
182 INSURANCE	0	732	0	1,294	1,005	97	5,199
Total Allocated	0	67,291	0	647,923	129,978	4,479	521,007
Roll Forward	0	(2,488)	(12,636)	63,196	(20,054)	(3,296)	173,325
Cost With Roll Forward	0	64,803	(12,636)	711,119	109,924	1,183	694,332
Adjustments	0	0	0	(36,959)	0	0	(54,954)
Proposed Costs	0	64,803	(12,636)	674,160	109,924	1,183	639,378



COUNTY OF NAPA
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Allocated Costs By Department

Central Service Departments	422 M/H480 CALIF CHILDREN'S	500 HUMAN SERV DEL	501 SOCIAL SERVICES	505 EMPLOYMENT	506 REGIONAL	570 JUVENILE COURT
BUILDING ALLOWANCE	87,441	0	81,379	204,827	18,343	0
EQUIPMENT USE	2,099	0	0	0	0	0
102 COUNTY	4,198	0	3,711	16,246	1,142	3
110 AUDITOR CONTROLLER	23,301	0	17,087	147,305	7,852	1,651
116 TREASURER/TAX	381	0	3,320	6,683	155	16
125 COUNTY COUNSEL	3,849	0	132,433	720,174	2,100	0
130 HUMAN RESOURCES	60,685	0	62,148	120,805	6,754	0
142 COMMUNICATIONS	426	0	3,880	5,320	2,734	0
145 RECORDS MGT/MAIL	2,565	8,534	0	186,667	0	0
152 PROPERTY	104,790	0	93,059	244,354	31,688	0
182 INSURANCE	639	0	10,265	2,807	1,757	40
Total Allocated	290,374	8,534	407,282	1,655,188	72,525	1,710
Roll Forward	171,291	0	(576,170)	745,157	(37,916)	(432)
Cost With Roll Forward	461,665	8,534	(168,888)	2,400,345	110,441	1,278
Adjustments	(22,304)	0	0	(42,025)	0	0
Proposed Costs	439,361	8,534	(168,888)	2,358,320	110,441	1,278



COUNTY OF NAPA
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Allocated Costs By Department

Central Service Departments	612 LIBRARY	615 UC-COOP	711 PARKS	SPECIAL DISTRICTS	ALL OTHER	SubTotal	Direct Billed
BUILDING ALLOWANCE	76,333	0	0	0	13,392	2,220,951	0
EQUIPMENT USE	17,742	0	0	37,117	0	779,271	0
102 COUNTY	4,999	289	0	9,804	335	163,329	0
110 AUDITOR CONTROLLER	40,434	2,135	543	239,924	77,456	1,224,352	0
116 TREASURER/TAX	1,076	40	10	4,236	46,648	123,769	0
125 COUNTY COUNSEL	3,294	0	0	617	68,792	1,996,824	347,185
130 HUMAN RESOURCES	90,679	5,007	0	53,061	4,240	1,535,026	0
142 COMMUNICATIONS	4,513	0	0	5,082	17,930	305,932	0
145 RECORDS MGT/MAIL	13,267	0	0	14,742	0	679,344	0
152 PROPERTY	38,962	0	24,616	(11,987)	33,028	3,379,091	530,289
182 INSURANCE	920	379	164	571	50	192,721	0
Total Allocated	292,219	7,850	25,333	353,167	261,871	12,600,610	877,474
Roll Forward	(10,922)	(2,956)	14,531	(104,355)	(282,570)	1,595,019	0
Cost With Roll Forward	281,297	4,894	39,864	248,812	(20,699)	14,195,629	877,474
Adjustments	0	0	0	0	(166)	(234,139)	0
Proposed Costs	281,297	4,894	39,864	248,812	(20,865)	13,961,490	877,474



COUNTY OF NAPA
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Allocated Costs By Department

Central Service Departments	Unallocated	Total
BUILDING ALLOWANCE	0	2,220,951
EQUIPMENT USE	0	779,271
102 COUNTY	1,442,105	1,605,434
110 AUDITOR CONTROLLER	629,501	1,853,853
116 TREASURER/TAX	1,332,097	1,455,866
125 COUNTY COUNSEL	0	2,344,009
130 HUMAN RESOURCES	8,478	1,543,504
142 COMMUNICATIONS	281,937	587,869
145 RECORDS MGT/MAIL	(3,049)	676,295
152 PROPERTY	0	3,909,380
182 INSURANCE	50,111	242,832
Total Allocated	3,741,180	17,219,264
Roll Forward	0	1,595,019
Cost With Roll Forward	3,741,180	18,814,283
Adjustments	0	(234,139)
Proposed Costs	3,741,180	18,580,144