



**JOHN CHIANG**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Sutter  
Yuba City, California**

**Date: October 23, 2007  
Filing Ref: SUT08**

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.

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

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The indirect overhead and support service costs listed in **Exhibits 2A and 2C** (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.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|----------------------------------|---|
| 1. Employee Fringe Benefits      | 7. Central Services                       |
| 2. Insurance                     | 8. Fleet Management (ISF)                 |
| 3. External Audits               | 9. Information Technology (ISF)           |
| 4. County Administrator's Office | 10. Workers' Compensation Insurance (ISF) |
| 5. County Counsel                | 11. General Liability Insurance (ISF)     |
| 6. 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.

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**SECTION III: CONDITIONS**

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**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.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF SUTTER**

**JOHN CHIANG  
CALIFORNIA STATE CONTROLLER**

Original Signed By

Original Signed By

Robert E. Stark  
Name

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

Auditor-Controller  
Title

October 22, 2007  
Date

October 31, 2007  
Date

Negotiated by Norman Akiyama  
Telephone (916) 323-9293

cc: State and Federal Agencies

Attachment

EXHIBIT 2A. SUTTER COUNTY COST PLAN ESTIMATE FOR USE IN FISCAL YEAR 2008

DEPT. NO.	DEPARTMENT NAME	ACTUAL ALLOCATION 05/06 COSTS (\$)	CARRY FORWARD (\$)	TOTAL 2007/2008 CLAIMABLE COSTS (\$)
<b>ALLOCATION TO COUNTY DEPARTMENTS</b>				
1101	9. Board of Supervisors	142,542	(590)	141,952
1105	10. Clerk of the Board	10,395	(2,348)	8,047
1203	11. Assessor	170,882	1,316	172,199
1204	12. Revenue Collection	17,466	5,049	22,515
1502	13. Elections	221,247	152,393	373,640
1600	14. Sheriff-Communications	76,003	13,506	89,510
1920	15. Public Works	116,571	(19,790)	96,780
1922	16. Water Resources	43,324	15,419	58,744
2103	17. Sheriff's Court Bailiffs	14,400	(1,133)	13,268
2125	18. District Attorney	136,018	48,524	184,542
2106	19. Public Defender	3,641	408	4,049
2108	20. Child Support Services	269,846	(6,349)	263,498
2112	21. Superior Court	84,199	52,133	136,331
2201	22. Sheriff-Coroner	529,489	119,842	649,330
2205	23. Sheriff-Boat Patrol	21,676	13,262	34,937
2208	24. Sheriff-Live Oak Contract	16,187	854	17,042
2301	25. Sheriff-County Jail	472,289	34,311	506,601
2302	26. Anti-Drug Abuse Enforcement	6,097	121	6,217
2304	27. Probation	168,797	36,032	204,829
2306	28. Victim-Witness Assistance	1,935	(25,382)	(23,447)
2401	29. Fire/Emergency Svcs/Haz Mat	22,721	(9,102)	13,618
2402	30. Fire Services Administration	6,169	6,169	12,338
2601	31. Agricultural Commissioner	146,764	(3,111)	143,652
2701 21	32. Community Svcs Dept. Wide	93,344	(12,646)	80,698
2701 22	33. Community Svcs Bldg Inspectn	11,073	1,436	12,510
270123/24	34. Community Svcs Planning	154,797	35,170	189,967
2701 25	35. Community Svcs Environ Hlth	20,788	3,971	24,760
2701 26	36. Community Svcs Animal Cntrl	54,876	21,454	76,330
2701 27	37. Community Services CUPA	232	232	464
2701 28	38. Community Services Measure M	193	193	385
2706	39. Recorder	44,530	(12,547)	31,982
2709	40. Pub. Guardian/Conservator	49,741	(4,694)	45,048
2710	41. County Clerk	26,524	(18,824)	7,700
3100	42. Road	95,370	(1,486)	93,883
3200	43. County Airport	28,072	16,374	44,447
3300	44. Transportation Development	38	11	49
4102	45. Mental Health	935,666	250,113	1,185,679
4103	46. Health	625,004	251,647	876,651
4120	47. Human Services Admin	22,642	(6,156)	16,486
5101	48. Welfare	771,356	(57,012)	714,344
6201	49. County Library	217,651	(2,734)	214,916
6301	50. Bi-County Farm Advisor	48,769	10,404	59,172
7101	51. Parks and Recreation	156,569	26,451	183,020
7201	52. Community Memorial Museum	62,137	(5,593)	56,544
7203	53. Vets Memorial Community Bldg	103,476	10,326	113,803
5000	54. Trial Court Agency	130,022	(86,731)	43,292
5100	55. Children & Families First Comm	6,104	(406)	5,698
5200	56. IHSS Public Authority	12,738	1,910	14,648
4580	57. Fleet Management ISF	51,764	1,403	53,167
4581	58. Information Technology ISF	104,211	7,643	111,853
4585	59. Vehicle Replacement Fund ISF	49	49	97
4590	60. Liability Insurance ISF	3,362	(1,605)	1,758
4591	61. Workers' Comp. Ins. ISF	17,877	792	18,669
0301	62. County Service Area G	21	(6,392)	(6,371)
0305	63. County Service Area F	51,251	15,413	66,664
0309	64. County Service Area C	950	(448)	501
0311	65. County Service Area D	1,288	355	1,643
7565	66. County School Service	48,165	30,796	78,962
VARIOUS	67. All Other Departments	47,406	8,237	55,643
	68. Unallowable	135,446	45,007	180,454
	69. Non-County Agencies	108,869	9,863	118,733
	<b>TOTAL ALLOCATION</b>	<b>6,940,929</b>	<b>963,510</b>	<b>7,904,440</b>

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

EXHIBIT 2C. SUTTER COUNTY COUNTYWIDE COST PLAN SUMMARY, YEAR ENDED JUNE 30, 2006

ALLOCATION FROM SERVICE DEPARTMENTS/OTHER COST CENTERS

DEPT. NO.	DEPARTMENT NAME	COUNTY ADMINISTRATOR (\$)	AUDITOR-CONTROLLER (\$)	TREASURER-TAX COLLECTOR (\$)	PURCHASING (\$)	COUNTY COUNSEL (\$)
<b>ALLOCATION TO COUNTY DEPARTMENTS</b>						
1101	9. Board of Supervisors	2,399	3,329	197	2,232	0
1105	10. Clerk of the Board	997	1,202	32	0	796
1203	11. Assessor	12,458	16,032	346	4,733	4,925
1204	12. Revenue Collection	1,421	5,915	1,211	0	0
1502	13. Elections	2,861	7,338	660	532	9,570
1600	14. Sheriff-Communications	10,594	14,041	334	7,897	0
1920	15. Public Works	6,482	6,494	144	2,206	52,039
1922	16. Water Resources	26,078	2,682	99	532	0
2103	17. Sheriff's Court Bailiffs	3,359	4,102	64	1,293	0
2125	18. District Attorney	11,701	19,109	608	12,637	5,386
2106	19. Public Defender	480	1,709	238	131	0
2108	20. Child Support Services	16,758	100,263	20,753	2,478	625
2112	21. Superior Court	0	3,662	672	0	0
2201	22. Sheriff-Coroner	24,584	36,001	1,000	28,241	69,017
2205	23. Sheriff-Boat Patrol	1,790	1,972	54	6,143	0
2208	24. Sheriff-Live Oak Contract	3,710	5,450	104	746	0
2301	25. Sheriff-County Jail	25,654	39,961	1,266	5,278	0
2302	26. Anti-Drug Abuse Enforcement	1,476	2,158	15	0	0
2304	27. Probation	17,423	22,732	423	2,542	2,482
2306	28. Victim-Witness Assistance	0	3	1	65	0
2401	29. Fire/Emergency Svcs/Haz Mat	498	958	52	746	3,341
2402	30. Fire Services Administration	498	1,015	33	0	1,501
2601	31. Agricultural Commissioner	11,295	18,077	458	12,316	6,048
2701 21	32. Community Svcs Dept. Wide	4,708	3,260	171	1,378	24,779
2701 22	33. Community Svcs Bldg Inspectn	1,440	2,720	48	0	0
270123/24	34. Community Svcs Planning	13,322	6,023	153	458	117,504
2701 25	35. Community Svcs Environ Hlth	2,750	4,907	74	0	0
2701 26	36. Community Svcs Animal Cntrl	3,304	7,071	724	872	14,404
2701 27	37. Community Services CUPA	0	209	17	0	0
2701 28	38. Community Services Measure M	0	186	5	0	0
2706	39. Recorder	3,211	3,929	122	262	0
2709	40. Pub. Guardian/Conservator	1,919	1,968	104	876	39,369
2710	41. County Clerk	978	1,481	53	0	2,528
3100	42. Road	14,783	27,748	1,106	6,528	0
3200	43. County Airport	480	1,321	111	3,071	0
3300	44. Transportation Development	0	28	7	0	0
4102	45. Mental Health	80,561	120,222	4,049	17,157	47,681
4103	46. Health	34,189	52,249	1,957	17,359	16,536
4120	47. Human Services Admin	2,289	3,862	137	1,360	4,019
5101	48. Welfare	67,254	112,971	15,100	2,677	209,598
6201	49. County Library	12,144	14,370	759	719	4,203
6301	50. Bi-County Farm Advisor	1,255	1,487	99	262	0
7101	51. Parks and Recreation	0	795	170	2,324	0
7201	52. Community Memorial Museum	1,864	1,906	90	0	198
7203	53. Vets Memorial Community Bldg	0	855	158	0	0
5000	54. Trial Court Agency	74	14,348	27	0	1,560
5100	55. Children & Families First Comm	0	2,270	255	0	2,880
5200	56. IHSS Public Authority	1,974	991	102	131	8,613
4580	57. Fleet Management ISF	4,153	16,512	1,938	4,129	0
4581	58. Information Technology ISF	9,210	16,214	429	1,233	518
4585	59. Vehicle Replacement Fund ISF	0	34	9	0	0
4590	60. Liability Insurance ISF	0	1,823	66	0	1,346
4591	61. Workers' Comp. Ins. ISF	978	15,156	55	0	0
0301	62. County Service Area G	0	15	4	0	0
0305	63. County Service Area F	7,235	15,380	1,222	7,254	0
0309	64. County Service Area C	0	760	134	0	0
0311	65. County Service Area D	0	1,042	174	0	0
7565	66. County School Service	0	1,716	46,449	0	0
VARIOUS	67. All Other Departments	1,440	10,440	1,071	4,055	2,091
	68. Unallowable	3,855	49	13	0	0
	69. Non-County Agencies	7,016	69,360	3,393	3,094	10,450
<b>TOTAL ALLOCATION</b>		<b>464,911</b>	<b>846,984</b>	<b>109,312</b>	<b>165,946</b>	<b>663,805</b>

EXHIBIT 2C. SUTTER COUNTY COUNTYWIDE COST PLAN SUMMARY, CONTINUED

ALLOCATION FROM SERVICE DEPARTMENTS/OTHER COST CENTERS

DEPT. NO	DEPARTMENT NAME	PERSONNEL DEPARTMENT (\$)	BUILDING MAINTENANCE (\$)	CENTRAL SERVICES (\$)	OTHER COSTS (\$)	TOTAL 05/06 COSTS (\$)
1101	9. Board of Supervisors	3,979	101,707	666	28,033	142,542
1105	10. Clerk of the Board	1,653	3,428	44	2,242	10,395
1203	11. Assessor	20,658	54,658	6,874	50,199	170,882
1204	12. Revenue Collection	2,357	670	1,487	4,406	17,466
1502	13. Elections	4,744	77,669	1,930	115,945	221,247
1600	14. Sheriff-Communications	17,567	0	141	25,430	76,003
1920	15. Public Works	8,478	22,300	236	18,192	116,571
1822	16. Water Resources	3,305	1,115	17	9,495	43,324
2103	17. Sheriff's Court Bailiffs	5,570	0	0	12	14,400
2125	18. District Attorney	19,403	47,723	1,425	18,026	136,018
2106	19. Public Defender	796	0	0	288	3,641
2108	20. Child Support Services	27,789	78,018	11,729	11,434	269,846
2112	21. Superior Court	0	51,589	0	28,296	84,199
2201	22. Sheriff-Coroner	40,765	170,775	1,772	157,334	529,489
2205	23. Sheriff-Boat Patrol	2,969	0	0	8,748	21,876
2208	24. Sheriff-Live Oak Contract	6,152	0	0	27	16,187
2301	25. Sheriff-County Jail	42,541	173,770	373	183,448	472,289
2302	26. Anti-Drug Abuse Enforcement	2,448	0	0	(1)	6,097
2304	27. Probation	28,891	19,244	932	74,130	168,797
2306	28. Victim-Witness Assistance	0	1,865	0	0	1,935
2401	29. Fire/Emergency Svcs/Haz Mat	826	1,273	45	14,982	22,721
2402	30. Fire Services Administration	826	1,065	59	1,172	6,169
2601	31. Agricultural Commissioner	18,730	40,286	984	40,589	146,764
2701 21	32. Community Svcs Dept. Wide	7,804	25,967	995	24,284	93,344
2701 22	33. Community Svcs Bldg Inspectn	2,387	2,447	235	1,797	11,073
270123/24	34. Community Svcs Planning	6,274	6,165	166	4,732	154,797
2701 25	35. Community Svcs Environ Hlth	4,560	4,758	253	3,486	20,788
2701 26	36. Community Svcs Animal Cntrl	5,478	16,862	1,416	4,744	54,876
2701 27	37. Community Services CUPA	0	0	0	7	232
2701 28	38. Community Services Measure M	0	0	0	2	193
2706	39. Recorder	5,325	12,143	4,437	15,101	44,530
2709	40. Pub. Guardian/Conservator	3,183	121	179	2,023	49,741
2710	41. County Clerk	1,622	12,143	275	7,445	26,524
3100	42. Road	24,514	14,329	160	6,201	95,370
3200	43. County Airport	796	22,150	99	44	28,072
3300	44. Transportation Development	0	0	0	3	38
4102	45. Mental Health	133,590	455,344	3,597	73,365	935,566
4103	46. Health	58,711	206,871	3,791	235,333	625,004
4120	47. Human Services Admin	3,785	3,273	8	3,900	22,842
5101	48. Welfare	111,524	201,018	20,473	30,742	771,358
6201	49. County Library	20,138	89,532	1,274	74,511	217,651
6301	50. Bi-County Farm Advisor	2,081	28,150	211	15,224	48,789
7101	51. Parks and Recreation	0	141,840	58	11,382	156,589
7201	52. Community Memorial Museum	3,091	31,678	500	22,810	62,137
7203	53. Vets Memorial Community Bldg	0	83,173	29	19,261	103,476
5000	54. Trial Court Agency	0	28,491	13,488	74,034	130,022
5100	55. Children & Families First Comm	0	788	0	111	6,104
5200	56. IHSS Public Authority	885	0	0	42	12,738
4580	57. Fleet Management ISF	6,886	15,065	209	3,873	51,764
4581	58. Information Technology ISF	15,272	37,238	342	23,754	104,211
4585	59. Vehicle Replacement Fund ISF	0	0	2	4	49
4590	60. Liability Insurance ISF	0	0	0	27	3,382
4591	61. Workers' Comp. Ins. ISF	1,622	0	48	18	17,877
0301	62. County Service Area G	0	0	0	2	21
0305	63. County Service Area F	11,997	6,158	64	1,941	51,251
0309	64. County Service Area C	0	0	0	56	950
0311	65. County Service Area D	0	0	0	72	1,288
7565	66. County School Service	0	0	0	0	48,165
VARIOUS	67. All Other Departments	2,387	10,701	495	14,727	47,408
	68. Unallowable	0	107,213	0	24,315	135,446
	69. Non-County Agencies	559	0	552	14,446	108,869
	<b>TOTAL ALLOCATION</b>	<b>682,927</b>	<b>2,408,733</b>	<b>82,066</b>	<b>1,506,246</b>	<b>6,940,929</b>