



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Sutter
Yuba City, California**

**Date: September 26, 2014
Filing Ref: SUT15**

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 **2014-15** 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 **2012-13** fiscal year and as estimated costs for the **2014-15** 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, 2014**, 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 | 6. General Liability (ISF) |
| 2. County Administrative Office | 7. Workers' Compensation (ISF) |
| 3. County Counsel | 8. Fleet Management (ISF) |
| 4. Human Resources | 9. Information Technology (ISF) |
| 5. Central Services | |

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 Original signed by

BY Original signed by Anita Dagan for

**Robert E. Stark
Name
Auditor-Controller**

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting**

**Title
September 29, 2014
Date**

**October 15, 2014
Date**

**Negotiated by Darlene Justice
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

Exhibit 2A. Sutter County Cost Plan Estimate for Use in Fiscal Year 2015

All Departments		Actual	Carry	Adjustment*	Total
Dept. No.	Department Name	2012/2013 Allocation (\$)	Forward (\$)	(\$)	2014/2015 Claimable Costs (\$)
1101	9. Board of Supervisors	66,892	(26,279)	0	40,612
1105	10. Clerk of the Board	17,796	(1,609)	0	16,187
1203	11. Assessor	192,049	(53,258)	0	138,791
1204	12. Revenue Collection	15,065	(3,304)	0	11,760
1502	13. Elections	160,903	13,307	0	174,210
1600	14. Sheriff-Communications	131,289	(334)	0	130,954
1920	15. Engineering Services	155,746	(93,930)	0	61,816
1922	16. Water Resources	47,802	(10,503)	0	37,300
2103	17. Sheriff's Court Bailiffs	18,976	(1,163)	0	17,813
2106	18. Public Defender	5,957	(3,052)	0	2,905
2112	19. Consolidated Courts	2,061	(5,044)	0	(2,983)
2125	20. District Attorney	126,517	(10,963)	0	115,553
2125-01	21. DA-Criminal Division	39,780	2,308	0	42,087
2125-02	22. DA-Child Abduction/Recovery	1,157	0	0	1,157
2125-03	23. DA-Victim/Witness Assistance	2,085	(685)	0	1,400
2125-04	24. DA-Spousal Abuser Prosecute	0	(11)	0	(11)
2125-05	25. DA-Statutory Rape Vert Prosecute	0	(178)	0	(178)
2201	26. Sheriff-Coroner	564,559	(26,165)	0	538,394
2205	27. Sheriff-Boat Patrol	7,378	(2,314)	0	5,064
2208	28. Sheriff-Live Oak Contract	30,441	(1,387)	0	29,055
2301	29. Sheriff-County Jail	767,072	39,465	0	806,537
2302	30. Anti-Drug Abuse Enforcement	10,170	(7,390)	0	2,780
2304	31. Probation	344,889	79,231	0	424,119
2401	32. Emergency Services	31,553	(11,624)	0	19,929
2402	33. Fire Services Administration	10,679	(1,872)	0	8,806
2601	34. Agricultural Commissioner	194,472	(58,093)	0	136,379
2706	35. Recorder	74,120	(11,083)	0	63,038
2709	36. Pub. Guardian/Conservator	67,430	10,484	0	77,915
2710	37. County Clerk	17,523	(2,203)	0	15,320
2721	38. Development Services	74,338	(56,109)	0	18,229
2722	39. Building Inspection	14,895	(11,593)	0	3,302
2724	40. Planning & Building	77,471	10,046	0	87,517
2724-31	41. Community Services Building Inspection	6,781	6,781	0	13,562
2725	42. Environmental Health	46,719	(4,500)	0	42,220
2726	43. Animal Control	73,478	(53,940)	0	19,539
2727	44. CUPA	2,177	1,951	0	4,128
3100	45. Road	121,275	(33,899)	0	87,376
3200	46. County Airport	33,152	(43,494)	0	(10,342)
3300	47. Transportation Development	42	42	0	84
4102	48. Mental Health	1,216,601	(97,052)	0	1,119,549
4103	49. Health	515,887	(109,749)	0	406,137
4104	50. Mental Health Service Act	152,648	(4,133)	0	148,515
4120	51. Human Services Admin	23,455	(1,926)	0	21,528
4580	52. Fleet Management ISF	46,789	(27,612)	0	19,177
4581	53. Information Technology ISF	130,158	(35,897)	0	94,260
4590	54. Liability Insurance ISF	5,052	(1,437)	0	3,615
4591	55. Workers' Comp. Ins. ISF	20,372	1,220	0	21,592
5000	56. Trial Court Agency	47,402	(29,575)	0	17,827
5101	57. Welfare	1,023,142	(158,027)	0	865,115
5200	58. IHSS Public Authority	19,902	16,055	0	35,957
6201	59. County Library	299,779	(18,409)	0	281,371
6301	60. Bi-County Farm Advisor	36,062	(11,174)	0	24,888
7101	61. Parks and Recreation	234,324	55,141	0	289,466
7201	62. Community Memorial Museum	106,135	(42,143)	0	63,991
7203	63. Vets Memorial Community Bldg	150,655	(27,101)	0	123,555
	64. Other Departments	330,473	29,657	0	360,129
	65. Non County Agencies	172,749	14,271	0	187,021
	66. Unallowable	0	(24,693)	0	(24,693)
	Total Claimable Costs	8,086,272	(844,950)	0	7,241,323

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, 2013

All Departments Dept. No. Department Name			Allocation from Service Departments/Other Cost Centers				
			County Administrator (\$)	Auditor-Controller (\$)	Treasurer-Tax Collector (\$)	Purchasing (\$)	County Counsel (\$)
1101	9.	Board of Supervisors	5,217	5,010	133	2,105	0
1105	10.	Clerk of the Board	1,897	2,196	53	484	4,202
1203	11.	Assessor	23,004	22,134	377	4,969	3,140
1204	12.	Revenue Collection	1,976	7,191	377	1,133	0
1502	13.	Elections	7,589	10,118	276	3,671	3,975
1600	14.	Sheriff-Communications	20,870	22,001	369	6,054	0
1920	15.	Engineering Services	14,478	16,154	277	1,961	55,086
1922	16.	Water Resources	4,229	5,687	132	1,620	0
2103	17.	Sheriff's Court Bailiffs	6,166	6,014	93	0	0
2106	18.	Public Defender	1,028	3,346	140	131	89
2112	19.	Consolidated Courts	0	1,916	78	0	0
2125	20.	District Attorney	27,866	13,757	520	0	0
2125-01	21.	DA-Criminal Division	0	18,455	0	3,653	0
2125-02	22.	DA-Child Abduction/Recovery	0	0	0	0	0
2125-03	23.	DA-Victim/Witness Assistance	0	866	0	95	0
2125-04	24.	DA-Spousal Abuser Prosecute	0	0	0	0	0
2125-05	25.	DA-Statutory Rape Vert Prosecute	0	0	0	0	0
2201	26.	Sheriff-Coroner	44,783	58,203	1,054	10,666	68,009
2205	27.	Sheriff-Boat Patrol	1,700	2,629	50	131	0
2208	28.	Sheriff-Live Oak Contract	9,289	10,891	153	0	0
2301	29.	Sheriff-County Jail	52,114	68,284	1,187	4,513	0
2302	30.	Anti-Drug Abuse Enforcement	3,162	3,527	45	0	0
2304	31.	Probation	47,680	53,183	893	10,513	16,503
2401	32.	Emergency Services	5,233	2,443	44	3,226	6,845
2402	33.	Fire Services Administration	1,028	2,106	42	937	979
2601	34.	Agricultural Commissioner	21,858	23,571	402	3,313	10,792
2706	35.	Recorder	5,178	5,333	113	4,561	4,827
2709	36.	Pub. Guardian/Conservator	3,636	3,300	82	1,253	51,826
2710	37.	County Clerk	1,146	2,192	51	1,105	616
2721	38.	Development Services	7,708	8,278	142	961	17,582
2722	39.	Building Inspection	0	39	12	342	0
2724	40.	Planning & Building	7,492	8,972	145	995	24,286
2724-31	41.	Community Services Building Inspecti	2,095	2,380	30	0	0
2725	42.	Environmental Health	6,799	7,720	114	719	554
2726	43.	Animal Control	21,320	14,019	425	2,690	5,264
2727	44.	CUPA	0	209	7	173	0
3100	45.	Road	21,819	33,120	748	16,495	0
3200	46.	County Airport	1,028	1,749	42	14,866	594
3300	47.	Transportation Development	0	37	2	0	0
4102	48.	Mental Health	141,425	152,347	3,006	14,993	82,082
4103	49.	Health	53,677	60,957	1,195	13,401	28,891
4104	50.	Mental Health Service Act	43,360	54,940	1,088	4,335	0
4120	51.	Human Services Admin	4,071	4,789	98	0	5,506
4580	52.	Fleet Management ISF	6,166	22,017	823	2,829	0
4581	53.	Information Technology ISF	17,895	27,800	354	147	1,239
4590	54.	Liability Insurance ISF	0	2,787	29	0	2,210
4591	55.	Workers' Comp. Ins. ISF	2,174	13,193	65	268	0
5000	56.	Trial Court Agency	0	12,353	1	13,071	0
5101	57.	Welfare	148,281	164,811	6,426	37,860	280,763
5200	58.	IHSS Public Authority	0	792	38	221	2,601
6201	59.	County Library	18,301	17,917	420	484	8,212
6301	60.	Bi-County Farm Advisor	2,174	2,424	64	0	0
7101	61.	Parks and Recreation	0	589	30	9,151	0
7201	62.	Community Memorial Museum	4,308	3,116	81	470	598
7203	63.	Vets Memorial Community Bldg	0	389	14	22,048	0
	64.	Other Departments	63,821	96,392	2,343	21,712	2,147
	65.	Non County Agencies	6,080	80,620	19,334	281	41,509
		Total Allocation	891,121	1,165,264	44,018	244,605	730,928

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

Exhibit 2C. Sutter County Countywide Cost Plan Summary, Continued

All Departments		Allocation from Service Departments/Other Cost Centers				
Dept. No.	Department Name	Human Resources (\$)	Building Maintenance (\$)	Central Services (\$)	Other Costs (\$)	Total 12/13 Costs (\$)
1101	9. Board of Supervisors	5,668	30,726	326	17,706	66,892
1105	10. Clerk of the Board	2,061	4,092	75	2,735	17,796
1203	11. Assessor	24,991	60,670	1,998	50,766	192,049
1204	12. Revenue Collection	2,147	328	180	1,733	15,065
1502	13. Elections	8,244	69,161	519	57,350	160,903
1600	14. Sheriff-Communications	22,672	0	64	59,258	131,289
1920	15. Engineering Services	15,415	32,010	71	20,295	155,746
1922	16. Water Resources	4,595	12,310	10	19,220	47,802
2103	17. Sheriff's Court Bailiffs	6,699	0	0	4	18,976
2106	18. Public Defender	1,116	0	0	107	5,957
2112	19. Consolidated Courts	0	0	0	67	2,061
2125	20. District Attorney	30,272	53,130	0	970	126,517
2125-01	21. DA-Criminal Division	0	0	(21)	17,693	39,780
2125-02	22. DA-Child Abduction/Recovery	0	0	0	1,157	1,157
2125-03	23. DA-Victim/Witness Assistance	0	0	88	1,036	2,085
2125-04	24. DA-Spousal Abuser Prosecute	0	0	0	0	0
2125-05	25. DA-Statutory Rape Vert Prosecute	0	0	0	0	0
2201	26. Sheriff-Coroner	55,475	199,688	665	126,015	564,559
2205	27. Sheriff-Boat Patrol	2,158	0	0	710	7,378
2208	28. Sheriff-Live Oak Contract	10,091	0	0	18	30,441
2301	29. Sheriff-County Jail	59,847	374,053	538	206,536	767,072
2302	30. Anti-Drug Abuse Enforcement	3,435	0	0	0	10,170
2304	31. Probation	51,485	99,236	486	64,911	344,889
2401	32. Emergency Services	1,159	3,187	7	9,409	31,553
2402	33. Fire Services Administration	1,116	733	6	3,731	10,679
2601	34. Agricultural Commissioner	23,746	59,162	755	50,873	194,472
2706	35. Recorder	5,625	26,097	847	21,539	74,120
2709	36. Pub. Guardian/Conservator	3,950	1,804	36	1,542	67,430
2710	37. County Clerk	1,245	8,699	174	2,294	17,523
2721	38. Development Services	8,373	19,170	159	11,966	74,338
2722	39. Building Inspection	0	7,358	95	7,049	14,895
2724	40. Planning & Building	7,633	16,381	102	11,465	77,471
2724-31	41. Community Services Building Inspectio	2,276	0	0	0	6,781
2725	42. Environmental Health	7,386	12,165	136	11,127	46,719
2726	43. Animal Control	11,078	12,694	374	5,615	73,478
2727	44. CUPA	0	0	14	1,774	2,177
3100	45. Road	23,703	17,147	129	8,115	121,275
3200	46. County Airport	1,116	13,712	20	24	33,152
3300	47. Transportation Development	0	0	0	2	42
4102	48. Mental Health	153,638	635,619	1,034	32,457	1,216,601
4103	49. Health	58,312	227,195	702	71,557	515,887
4104	50. Mental Health Service Act	47,105	1,347	71	402	152,648
4120	51. Human Services Admin	4,423	3,498	0	1,070	23,455
4580	52. Fleet Management ISF	6,699	7,562	64	630	46,789
4581	53. Information Technology ISF	19,022	48,592	73	15,035	130,158
4590	54. Liability Insurance ISF	0	0	0	25	5,052
4591	55. Workers' Comp. Ins. ISF	2,362	0	24	2,286	20,372
5000	56. Trial Court Agency	0	18,176	3,136	666	47,402
5101	57. Welfare	109,143	256,211	6,549	13,099	1,023,142
5200	58. IHSS Public Authority	16,080	0	136	33	19,902
6201	59. County Library	19,881	150,025	176	84,363	299,779
6301	60. Bi-County Farm Advisor	2,362	19,705	74	9,259	36,062
7101	61. Parks and Recreation	0	215,861	89	8,605	234,324
7201	62. Community Memorial Museum	4,680	55,432	120	37,331	106,135
7203	63. Vets Memorial Community Bldg	0	104,233	22	23,949	150,655
	64. Other Departments	56,220	73,215	1,724	12,897	330,473
	65. Non County Agencies	22,001	1,271	1,654	0	172,749
	Total Allocation	926,707	2,951,655	23,501	1,108,473	8,086,272