



BETTY T. YEE
California State Controller
Division of Accounting and Reporting

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Colusa
Colusa, California

Date: September 28, 2016
Filing Ref: COL17

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2016-17** 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 **2014-15** fiscal year and as estimated costs for the **2016-17** 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, 2016**, 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. Maintenance |
| 2. Auditor-Controller | 5. Information Technology |
| 3. County Counsel | 6. 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 2 CFR Part 225, 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: There are no adjustments in the 2016-17 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF COLUSA

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Peggy Scroggins

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

**Name
Auditor-Controller**

Title

9-28-2016

9-30-2016

Date

Date

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

cc: State and Federal Agencies

Attachment

COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	1011 BRD OF SUPV	1012 CAO	1023 ASSESSOR	10261 REV/REC	1051 ELECTIONS	1092 ADVERTISING	1103 EE_BENEFITS
BUILDING USE	7,356	11,049	8,282	6,106	2,693	0	0
EQUIPMENT USE	2,042	296	7,194	564	35,128	0	0
1021 AUDITOR	6,379	3,717	10,456	3,164	4,178	91	0
1022 TREASURER	2,571	697	3,035	3,107	2,464	125	0
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	10,730	3,850	14,675	6,910	0	0
1040 PERSONNEL	0	8,476	16,250	735	2,133	0	0
1073 MAINTENANCE	32,350	6,722	27,408	7,060	2,186	0	0
1074 CUSTODIAN	17,659	6,435	19,716	1,967	4,872	0	0
1101 INSURANCE	353	40	380	25	268	5	127
1108 IT	11,982	7,260	6,216	1,367	2,025	8	0
1109 PURCHASING	8,300	3,144	2,784	452	2,207	43	0
Total Allocated	88,992	58,566	105,571	39,222	65,064	272	127
Roll Forward	26,629	0	(4,414)	0	1,132	(588)	110
Cost With Roll Forward	115,621	58,566	101,157	39,222	66,196	(316)	237
Adjustments	0	0	0	0	0	0	0
Proposed Costs	115,621	58,566	101,157	39,222	66,196	(316)	237



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	1106 SURVERYOR	1107 REFUNDS	2008 DA SRVP/GRT	20131 JUD DIST	20132 SUP CRT	20133 CRT FAC	2014 GRAND JURY
BUILDING USE	283	0	0	35,844	12,117	1,150	0
EQUIPMENT USE	37	0	0	0	0	0	0
1021 AUDITOR	222	423	0	2,761	0	0	2,024
1022 TREASURER	233	339	0	1,536	0	0	1,965
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	0	0	0	0	1,072
1040 PERSONNEL	599	0	0	0	0	0	0
1073 MAINTENANCE	193	0	0	47,308	46,813	46	0
1074 CUSTODIAN	969	0	0	3,033	15,494	590	0
1101 INSURANCE	0	0	0	0	0	0	0
1108 IT	14	31	0	110	0	0	465
1109 PURCHASING	0	0	0	0	0	0	619
Total Allocated	2,550	793	0	90,592	74,424	1,786	6,145
Roll Forward	144	(198)	(539)	26,126	16,334	(272)	(1,517)
Cost With Roll Forward	2,694	595	(539)	116,718	90,758	1,514	4,628
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,694	595	(539)	116,718	90,758	1,514	4,628



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	2016 DIST ATTNY	20161 DA WEL/INV	20162 DA IND/GAM 2258	2017 CHILD SUPP 00125	2018 LAW LIBRARY	2019 PUBL DEFEND	2020 COMMUNICTNS
BUILDING USE	0	0	0	0	1,430	0	2,946
EQUIPMENT USE	9,667	0	0	0	0	0	25,690
1021 AUDITOR	13,357	756	130	7,123	9	1,905	7,617
1022 TREASURER	5,964	0	71	3,090	0	1,554	1,875
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	4,463	0	0	3,205	30	12,001	0
1040 PERSONNEL	15,570	735	0	8,168	0	0	8,290
1073 MAINTENANCE	46	0	0	187	5,526	0	0
1074 CUSTODIAN	4,488	0	0	0	1,893	0	0
1101 INSURANCE	743	70	19	407	0	25	104
1108 IT	18,340	542	7	3,817	0	149	1,743
1109 PURCHASING	6,189	22	0	3,358	0	82	295
Total Allocated	78,827	2,125	227	29,355	8,888	15,716	48,560
Roll Forward	16,165	1,700	(252)	1,287	2,161	(5,989)	(9,431)
Cost With Roll Forward	94,992	3,825	(25)	30,642	11,049	9,727	39,129
Adjustments	0	0	0	0	0	0	0
Proposed Costs	94,992	3,825	(25)	30,642	11,049	9,727	39,129



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	2021 SHERIFF	20211 SO BAILIFF	20212 SO IND/GAM 2339	2031 JAIL	2033 JUV FAC	2035 PROBATION	20351 PROB IND/GM 2526
BUILDING USE	25,806	0	0	63,536	0	23,048	0
EQUIPMENT USE	84,428	0	0	11,564	0	6,484	0
1021 AUDITOR	37,835	2,231	1,689	21,464	1,064	19,330	0
1022 TREASURER	13,517	446	554	8,125	214	7,428	0
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	21,792	0	0	3,238	0	14,830	0
1040 PERSONNEL	42,608	1,839	1,471	23,909	0	21,128	0
1073 MAINTENANCE	1,378	0	0	0	0	33,004	0
1074 CUSTODIAN	4,551	0	0	0	0	35,992	0
1101 INSURANCE	3,852	30	24	456	0	1,083	0
1108 IT	15,805	1,380	1,115	3,241	17	28,003	0
1109 PURCHASING	4,200	22	0	1,329	0	3,157	0
Total Allocated	255,772	5,948	4,853	136,862	1,295	193,487	0
Roll Forward	(88,281)	(1,325)	(1,218)	(12,625)	(82)	(26,280)	(1,498)
Cost With Roll Forward	167,491	4,623	3,635	124,237	1,213	167,207	(1,498)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	167,491	4,623	3,635	124,237	1,213	167,207	(1,498)



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	20352 LOCAL COMM CORRCTN 2528	20353 COMM CORR TN PRFRM INCENT 2531	2036 VICTIM WITN	20363 YOUTH OFFEND GNT	2050 FLD WTR CON	2059 AG ADM SERV	2060 AG COMM
BUILDING USE	0	0	0	0	0	0	88
EQUIPMENT USE	0	0	0	0	0	1,022	24,498
1021 AUDITOR	6,406	3,290	1,268	1,510	810	5,809	7,976
1022 TREASURER	4,089	2,928	464	679	196	2,714	3,571
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	0	0	186	63	8,341
1040 PERSONNEL	2,977	1,581	735	1,177	0	5,179	5,197
1073 MAINTENANCE	0	0	0	0	0	0	0
1074 CUSTODIAN	0	0	0	0	0	0	0
1101 INSURANCE	47	37	12	16	0	58	176
1108 IT	2,195	1,166	683	922	23	18,646	3,568
1109 PURCHASING	3,889	105	970	3,403	22	301	2,012
Total Allocated	19,603	9,107	4,132	7,707	1,237	33,792	55,427
Roll Forward	13,444	(10,135)	(40,746)	1,382	726	5,019	(8,109)
Cost With Roll Forward	33,047	(1,028)	(36,614)	9,089	1,963	38,811	47,318
Adjustments	0	0	0	0	0	0	0
Proposed Costs	33,047	(1,028)	(36,614)	9,089	1,963	38,811	47,318



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	2061 WTR MGT	2065 SITES_PROJ	2070 CLERK/RECOR	2071 CORONER	2076 PLANN/BLDG	2077 ANIMAL CTRL	2080 TRAPPER
BUILDING USE	0	0	11,976	695	1,876	1,108	0
EQUIPMENT USE	240	0	7,121	1,019	2,395	553	0
1021 AUDITOR	1,385	179	5,588	2,217	5,766	4,021	155
1022 TREASURER	785	0	1,965	2,035	2,536	3,357	90
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	23,692	0	2,296	0	29,498	0	0
1040 PERSONNEL	2,293	0	5,703	735	6,332	2,714	0
1073 MAINTENANCE	0	2,444	3,153	0	2,624	0	0
1074 CUSTODIAN	0	0	26,499	0	9,628	0	0
1101 INSURANCE	12	0	70	14	340	355	0
1108 IT	1,070	0	10,988	711	8,316	1,853	5
1109 PURCHASING	552	0	1,869	344	1,036	22	0
Total Allocated	30,029	2,623	77,228	7,770	70,347	13,983	250
Roll Forward	29,540	0	2,897	(388)	(23,694)	(692)	100
Cost With Roll Forward	59,569	2,623	80,125	7,382	46,653	13,291	350
Adjustments	0	0	0	0	0	0	0
Proposed Costs	59,569	2,623	80,125	7,382	46,653	13,291	350



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	2081 OES	20811 HOME SECUR	2083 PUBLIC ADMN	4010 BH ADMIN SV 106	4011 SUBST ABUSE 106	4012 HEALTH 108	4013 MNTH HLTH 106
BUILDING USE	784	0	403	0	0	88	0
EQUIPMENT USE	18,467	0	3	0	0	0	0
1021 AUDITOR	1,638	291	289	8,122	6,795	17,012	49,437
1022 TREASURER	1,411	393	286	2,125	5,339	7,839	19,196
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	0	42,933	899	3,093	1,784
1040 PERSONNEL	799	0	23	7,178	1,660	14,896	43,462
1073 MAINTENANCE	0	0	94	0	304	8,161	19,399
1074 CUSTODIAN	0	0	728	20,647	8,905	49	26,601
1101 INSURANCE	16	0	1	1,126	209	244	1,671
1108 IT	699	30	65	2,367	1,706	1,061	58,573
1109 PURCHASING	65	170	43	1,209	256	3,727	3,379
Total Allocated	23,879	884	1,935	85,707	26,073	56,170	223,502
Roll Forward	(2,361)	(81)	147	39,587	(11,987)	(10,516)	(40,099)
Cost With Roll Forward	21,518	803	2,082	125,294	14,086	45,654	183,403
Adjustments	0	0	0	0	0	0	0
Proposed Costs	21,518	803	2,082	125,294	14,086	45,654	183,403



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	40131 MH SERV FND 2936	40132 MHSA EDUC & TRAIN 2939	40133 MHSA 2940	40134 MHSA 2942	40135 MHSA 2941	40136 MHSA 2943	4015 AIR POLLUT 130
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	5,476
1021 AUDITOR	4,776	152	874	136	155	69	3,336
1022 TREASURER	2,607	161	965	214	0	71	1,679
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	63	0	0	0	0	0	7,558
1040 PERSONNEL	0	0	0	0	0	0	2,236
1073 MAINTENANCE	0	0	0	0	0	0	0
1074 CUSTODIAN	2,953	0	0	0	0	0	0
1101 INSURANCE	1	0	0	0	0	0	60
1108 IT	333	10	63	12	0	4	1,744
1109 PURCHASING	100	7	22	72	0	0	837
Total Allocated	10,833	330	1,924	434	155	144	22,926
Roll Forward	(5,092)	(146)	1,178	58	(214)	(56)	3,363
Cost With Roll Forward	5,741	184	3,102	492	(59)	88	26,289
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,741	184	3,102	492	(59)	88	26,289



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	4019 ENVIR HLTH 108	4023 AMBULANCE 108	5010 DHHS ADMIN 108	5011 WELFARE 108	5032 INDG BURIAL	5033 SR NUTRITON 108	5041 JUV CRT WRD
BUILDING USE	0	60	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
1021 AUDITOR	5,546	647	11,860	58,864	20	2,043	273
1022 TREASURER	3,928	1,214	5,107	14,178	35	982	446
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	1,586	201	18,513	27,767	0	63	0
1040 PERSONNEL	5,366	0	13,203	9,746	0	1,471	0
1073 MAINTENANCE	0	0	0	4,893	0	0	0
1074 CUSTODIAN	0	0	0	87	0	0	0
1101 INSURANCE	76	44	131	3,270	0	29	0
1108 IT	278	73	432	2,590	2	59	31
1109 PURCHASING	757	22	698	12,804	0	387	172
Total Allocated	17,537	2,261	49,944	134,199	57	5,034	922
Roll Forward	2,785	(80)	5,571	(30,705)	(125)	(2,110)	(452)
Cost With Roll Forward	20,322	2,181	55,515	103,494	(68)	2,924	470
Adjustments	0	0	0	0	0	0	0
Proposed Costs	20,322	2,181	55,515	103,494	(68)	2,924	470



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	5051 VET SERV	5061 SR CITIZENS	6012 SUPT OF SCH	6021 LIBRARY	6022 ADULT LIT	6023 FAMILY LIT	6031 AG EXTENS
BUILDING USE	0	0	0	45,794	1,158	0	341
EQUIPMENT USE	427	555	0	15,719	0	0	344
1021 AUDITOR	825	247	45	13,388	337	0	3,313
1022 TREASURER	303	214	0	6,803	482	0	2,125
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	1,527	0	0	1,925	0	0	0
1040 PERSONNEL	735	0	0	18,231	0	0	2,215
1073 MAINTENANCE	0	356	1,677	224,286	0	0	0
1074 CUSTODIAN	5,450	0	295	48,231	42	0	0
1101 INSURANCE	19	6	15	621	2	0	160
1108 IT	17	24	0	31,937	35	0	2,012
1109 PURCHASING	1,354	0	0	10,917	485	0	116
Total Allocated	10,657	1,402	2,032	417,852	2,541	0	10,826
Roll Forward	5,485	(12,439)	(18,158)	156,481	(1,396)	(85)	(2,126)
Cost With Roll Forward	16,142	(11,037)	(16,126)	574,333	1,145	(85)	8,500
Adjustments	0	0	0	0	0	0	0
Proposed Costs	16,142	(11,037)	(16,126)	574,333	1,145	(85)	8,500



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	7032 COL VET	7033 MAX VET	7034 PRIN VET	7035 WMS VET	110 PUBLIC WORKS 3010	121 BLDG FUND 1080	151 FISH/GAME 2078
BUILDING USE	1,911	2,400	546	1,100	5,053	0	0
EQUIPMENT USE	270	219	72	100	0	0	0
1021 AUDITOR	225	352	0	303	48,015	665	312
1022 TREASURER	429	411	0	642	14,732	143	196
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	0	0	0	44,896	0	0
1040 PERSONNEL	0	0	0	0	41,626	0	0
1073 MAINTENANCE	1,800	1,098	747	144,145	3,751	0	0
1074 CUSTODIAN	0	0	0	0	17,013	0	0
1101 INSURANCE	16	31	0	11	5,284	0	16
1108 IT	24	36	0	36	6,943	16	35
1109 PURCHASING	0	0	0	0	1,293	0	599
Total Allocated	4,675	4,547	1,365	146,337	188,606	824	1,158
Roll Forward	(2,870)	(10,070)	380	144,796	1,800	356	216
Cost With Roll Forward	1,805	(5,523)	1,745	291,133	190,406	1,180	1,374
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,805	(5,523)	1,745	291,133	190,406	1,180	1,374



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	154 PARK & REC 7011	156 MIGRANT HSE 1075	4006 EAST_PARK_R	447 SOLID WASTE 4000	465 LOCAL TRNSP 4020	468 AIRPORT 4001	491 LOC TRAN PL 4022
BUILDING USE	0	11,735	0	297	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
1021 AUDITOR	17	7,119	2,073	3,760	962	3,114	777
1022 TREASURER	18	3,499	661	1,233	107	2,411	732
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	0	30	893	1,164	4,365	1,333	0
1040 PERSONNEL	0	1,780	4,727	0	0	368	0
1073 MAINTENANCE	0	0	0	202	0	0	0
1074 CUSTODIAN	0	0	0	1,017	0	0	0
1101 INSURANCE	0	581	81	224	0	100	0
1108 IT	2	1,559	1,399	76	7	510	70
1109 PURCHASING	0	609	161	0	0	904	43
Total Allocated	37	26,912	9,995	7,973	5,441	8,740	1,622
Roll Forward	(26)	3,302	0	(721)	4,221	(67)	362
Cost With Roll Forward	11	30,214	9,995	7,252	9,662	8,673	1,984
Adjustments	0	0	0	0	0	0	0
Proposed Costs	11	30,214	9,995	7,252	9,662	8,673	1,984



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	493 TRANSIT AGN 4002	496 HISTOR RCRD 7427	848 LAFCO 4080	878 IHSS PUB AU 7526	OUTSIDE AGENCIES	SubTotal	Direct Billed
BUILDING USE	0	0	0	0	30,879	319,938	0
EQUIPMENT USE	0	0	0	0	0	261,594	0
1021 AUDITOR	14,005	0	1,035	672	78,340	546,541	14,775
1022 TREASURER	3,785	0	839	482	50,530	243,272	0
1026 REV/RECOVER	0	0	0	0	0	0	0
1031 CNTY CNSL	4,846	0	0	217	7,978	334,506	11,049
1040 PERSONNEL	908	0	0	80	1,131	358,375	0
1073 MAINTENANCE	0	0	0	0	5,422	634,783	3,361
1074 CUSTODIAN	0	0	0	0	193	285,997	0
1101 INSURANCE	512	0	1	0	100	23,806	0
1108 IT	6,987	0	117	41	5,528	281,326	47
1109 PURCHASING	219	0	22	238	387	92,802	0
Total Allocated	31,262	0	2,014	1,730	180,488	3,382,940	29,232
Roll Forward	6,737	(4)	19	(2,276)	(7,994)	121,211	0
Cost With Roll Forward	37,999	(4)	2,033	(546)	172,494	3,504,151	29,232
Adjustments	0	0	0	0	0	0	0
Proposed Costs	37,999	(4)	2,033	(546)	172,494	3,504,151	29,232



COLUSA COUNTY
Allocated Costs By Department

Central Service Departments	Unallocated	Total
BUILDING USE	0	319,938
EQUIPMENT USE	0	261,594
1021 AUDITOR	620,725	1,182,041
1022 TREASURER	36,002	279,274
1026 REV/RECOVER	0	0
1031 CNTY CNSL	84,654	430,209
1040 PERSONNEL	0	358,375
1073 MAINTENANCE	0	638,144
1074 CUSTODIAN	0	285,997
1101 INSURANCE	127	23,933
1108 IT	32,355	313,728
1109 PURCHASING	0	92,802
Total Allocated	773,863	4,186,035
Roll Forward	0	121,211
Cost With Roll Forward	773,863	4,307,246
Adjustments	0	0
Proposed Costs	773,863	4,307,246

