



JOHN CHIANG
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Santa Barbara
Santa Barbara, California

Date: February 22, 2007
Filing Ref: SBA08

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 | 6. Human Resources |
| 2. County Executive Office | 7. Data Processing (ISF) |
| 3. County Counsel | 8. Communications (ISF) |
| 4. Auditor-Controller | 9. Vehicle Operations (ISF) |
| 5. General Services – Facility Services | 10. Self Insurance Programs (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 (refer to Schedule F for breakout), Adjustments 1-5 must be included when calculating carry-forward in the 2009-10 Estimated Cost Allocation Plan. Adjustment 6 must not be included when calculating carry-forward in the 2009-10 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SANTA BARBARA

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

Original Signed By

Original Signed By

Robert W. Geis

Michael J. Havey, Chief

Name

Bureau of Payments

Auditor-Controller

Division of Accounting and Reporting

Title

March 1, 2007

March 7, 2007

Date

Date

Negotiated by Jay Lal
Telephone (916) 327-2284

cc: State and Federal Agencies

Attachment

County of Santa Barbara

OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2007-2008

Allocated Costs By Cost Plan Unit

CostCenter	11000 BOS	21100 DA	21300 Child Supt Srvc	22100 Prob Svcs	22200 Prob Inst	23000 Pub Defend
00001 Eq Use Allow		7,522		20,368	5,718	1,366
00002 Str Use Allow	26,908	167,103		125,212	218,987	33,412
12000 Cnty Exec	6,535	70,922	39,325	101,701	61,653	47,481
13000 Cnty Counsel	51,489	7,994	942	49,362		2,411
52100 Land Maint	5,492	10,546		31,424	8,360	29,698
61000 Aud-Cont	15,435	110,802	106,266	174,206	103,923	50,983
63200 GS-Purchasing	9,377	12,612	13,919	19,555	12,364	10,736
63300 GS-Fac Svcs	261,873	349,943	213	404,471	714,631	179,411
64000 Human Resour	14,841	92,760	91,888	231,257	142,604	49,184
65000 Treasurer	764	4,780	69,061	428,728	4,464	69,666
Total Allocated	392,714	834,984	321,614	1,586,284	1,272,705	474,349
Rollforward	(29,693)	319,929	76,631	219,592	(128,563)	117,473
Cost w/ Rollforward	363,021	1,154,913	398,245	1,805,876	1,144,142	591,823
Adjustments	(38,719)	(130,576)	1,832	(111,401)	(297,475)	(66,112)
Proposed Costs	324,303	1,024,337	400,077	1,694,474	846,667	525,710

CostCenter	25000 Court Ops	25001 Grand Jury	25002 Ct 0069 Svcs	25003 Ct 5901 Svcs	31100 Fire	32100 Sher- Coroner
00001 Eq Use Allow					33,896	592,267
00002 Str Use Allow	463,325	887			32,999	155,818
12000 Cnty Exec			11,043		222,418	243,314
13000 Cnty Counsel	13,224	18,816	29,859		60,809	125,372
52100 Land Maint	86,991	2,216			239	23,172
61000 Aud-Cont	97,033	3,863	35,308	70,580	249,230	407,686
63200 GS-Purchasin	15,934	2,316	400	2,213	29,985	31,295
63300 GS-Fac Svcs	1,646,635	5,436	139	408	346,800	794,905
64000 Human Resou	4,414			137	221,661	357,134
65000 Treasurer	6,795	611	168	882	8,665	10,577
Total Allocated	2,334,352	34,145	76,918	74,221	1,206,703	2,741,539
Rollforward	428,368	16,023	10,510	47,320	140,339	129,537
Cost w/ Rollforward	2,762,720	50,168	87,428	121,541	1,347,042	2,871,077
Adjustments	(577,333)	(3,664)		(2,208)	(199,345)	(416,476)
Proposed Costs	2,185,387	46,504	87,428	119,334	1,147,698	2,454,600

County of Santa Barbara

OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2007-2008

Allocated Costs By Cost Plan Unit

CostCenter	32200 Sher-Custody	32230 Inmate Welfare	41100 PHD	41201 PHD-CHIP	41212 PHD-EMS	41400 PHD-HS
00001 Eq Use Allow	14,806		8,597			
00002 Str Use Allow	400,027		359,779		2,721	1,575
12000 Cnty Exec	117,468	3,729	186,178		2,353	1,279
13000 Cnty Counsel	101,264		71,238		6,527	3,932
52100 Land Maint	1,061		56,937		358	208
61000 Aud-Cont	196,178	10,900	448,542	1,178	7,441	9,481
63200 GS-Purchasing	2,573	1,347	92,367	1,107	2,582	3,105
63300 GS-Fac Svcs	1,680,193		1,056,422		5,670	3,571
64000 Human Resour	189,760	8,871	425,616		3,759	2,233
65000 Treasurer	6,049	444	103,991	6	374	512
Total Allocated	2,709,379	25,290	2,809,668	2,291	31,786	25,896
Rollforward	(80,324)	(12,092)	284,854	599	(1,421)	(30,213)
Cost w/ Rollforward	2,629,055	13,198	3,094,521	2,890	30,365	(4,317)
Adjustments	(657,297)	61	(414,570)		(3,138)	(1,861)
Proposed Costs	1,971,758	13,259	2,679,951	2,890	27,227	(6,178)

CostCenter	41500 PHD-EHS	41540 PHD-AS	41814 PHD-TSAC	43000 ADMHS	44000 Soc Svcs	44001 IHSS
00001 Eq Use Allow						
00002 Str Use Allow	36,647	28,244		113,075	1,110,396	
12000 Cnty Exec	11,231	18,487		145,604	216,433	2,690
13000 Cnty Counsel	5,622	13,684	7,120	2,274	274,518	2,186
52100 Land Maint	5,483	9,229		25,588	61,759	
61000 Aud-Cont	30,013	65,760	1,714	254,708	421,305	6,784
63200 GS-Purchasin	3,989	12,035		74,130	37,791	1,844
63300 GS-Fac Svcs	33,176	229,220		340,385	53,349	
64000 Human Resou	20,214	22,768		284,766	501,595	8,661
65000 Treasurer	869	1,154	26	12,600	130,336	270
Total Allocated	147,242	400,582	8,860	1,253,129	2,807,484	22,436
Rollforward	12,057	43,079	3,358	162,177	54,634	7,391
Cost w/ Rollforward	159,299	443,661	12,218	1,415,306	2,862,118	29,826
Adjustments	(15,443)	(131,196)		(129,105)	(10,304)	183
Proposed Costs	143,857	312,465	12,218	1,286,202	2,851,814	30,009

County of Santa Barbara

OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2007-2008

Allocated Costs By Cost Plan Unit

CostCenter	51000 Ag Comm	53100 P&D	53460 990- RDA IV	53500 P&D- Energy	53600 P&D- B&S	53641 P&D- Oil
00001 Eq Use Allow	12,843	13,743		282	5,306	
00002 Str Use Allow	13,974	28,875			18,694	
12000 Cnty Exec	19,461	38,543	20,498	6,092	22,848	982
13000 Cnty Counsel	2,409	821,646	39,176	9,400	34,553	
52100 Land Maint	6,753	4,093			4,844	
61000 Aud-Cont	27,744	89,113	41,315	14,932	54,346	2,159
63200 GS-Purchasing	11,374	14,298	1,107	1,862	7,419	2,216
63300 GS-Fac Svcs	103,056	110,129	21,200	336	107,452	
64000 Human Resou	39,281	113,617	(11)	12,317	46,396	2,134
65000 Treasurer	1,420	3,763	139	614	1,281	152
Total Allocated	238,315	1,237,819	123,423	45,836	303,139	7,643
Rollforward	37,786	214,706	98,328	(34,559)	57,069	(1,510)
Cost w/ Rollforward	276,101	1,452,526	221,751	11,277	360,208	6,133
Adjustments	(31,082)	(38,861)		305	(41,909)	61
Proposed Costs	245,019	1,413,664	221,751	11,582	318,299	6,194

CostCenter	54100 PW- Admin	54210 PW- Roads	54221 GS- Airports	54300 PW- Surveyor	54410 PW- Flood	54471 PW- Water
00001 Eq Use Allow	21,568			20,450		
00002 Str Use Allow	13,892	17,609		6,088		2,841
12000 Cnty Exec	7,414	68,350		10,352	17,362	3,641
13000 Cnty Counsel	22,925	120,941		53,471	53,161	9,234
52100 Land Maint	1,954	3,231		856	1,689	400
61000 Aud-Cont	20,413	169,597	2,195	24,004	70,039	9,268
63200 GS-Purchasin	16,267	51,805	755	1,441	16,924	4,698
63300 GS-Fac Svcs	51,058	204,211	534	26,272	76,022	9,606
64000 Human Resou	44,832	102,949		23,268	24,003	5,733
65000 Treasurer	594	5,646	37	465	1,731	267
Total Allocated	200,917	744,339	3,521	166,667	260,930	45,687
Rollforward	(51,026)	21,207	(11,903)	11,474	(3,115)	11,644
Cost w/ Rollforward	149,891	765,545	(8,382)	178,141	257,815	57,331
Adjustments	(21,894)	(51,445)	14,868	(9,475)	(22,893)	(3,784)
Proposed Costs	127,997	714,100	6,486	168,666	234,922	53,548

County of Santa Barbara

OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2007-2008

Allocated Costs By Cost Plan Unit

CostCenter	54478 PW- Proj Clnwtr	54500 PW- SWM	54560 PW- Lag San	55000 HCD	55200 HCD- AH	55210 HCD- Collateral
00001 Eq Use Allow				2,881		
00002 Str Use Allow				2,502		
12000 Cnty Exec		39,263	7,482	6,084		
13000 Cnty Counsel		2,573	5,593	37,763		
52100 Land Maint		1,960		522		
61000 Aud-Cont	2,640	105,420	27,097	88,711	1,507	207
63200 GS-Purchasing	1,124	46,792	9,121	4,757	1,107	
63300 GS-Fac Svcs		71,165		35,742	4,645	
64000 Human Resour		57,788	8,709	13,221		
65000 Treasurer	93	4,160	1,517	1,144	86	37
Total Allocated	3,857	329,121	59,519	193,328	7,344	244
Rollforward	(1,654)	62,245	3,089	94,662	(2,006)	
Cost w/ Rollforward	2,203	391,367	62,608	287,990	5,338	244
Adjustments		(32,581)	61	(5,024)		
Proposed Costs	2,203	358,785	62,669	282,966	5,338	244

CostCenter	55300 HCD- Home Prog	55400 HCD- OCFD	55500 HCD- RDA IV Hsg	62000 Clk- Rec-Assr	63100 GS- Admin	63410 GS- Med Mal
00001 Eq Use Allow				189,140	12,477	
00002 Str Use Allow				156,381	14,874	
12000 Cnty Exec				55,833	13,102	
13000 Cnty Counsel	3,501	451		100,968	4,305	
52100 Land Maint				47,844	3,112	
61000 Aud-Cont	521	369	308	114,192	17,905	855
63200 GS-Purchasing				13,220	4,008	
63300 GS-Fac Svcs				551,263	195,830	
64000 Human Resou				123,101	24,588	
65000 Treasurer	41			5,906	749	
Total Allocated	4,063	820	308	1,357,849	290,950	855
Rollforward	643	3,049	259	358,925	76,771	134
Cost w/ Rollforward	4,706	3,868	567	1,716,774	367,720	988
Adjustments				(135,239)	(28,408)	
Proposed Costs	4,706	3,868	567	1,581,535	339,313	988

County of Santa Barbara

OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2007-2008

Allocated Costs By Cost Plan Unit

CostCenter	63420 GS- Work Comp	63430 GS- Liability	63500 GS- Comm	63600 GS- Veh Ops	63700 GS-ITS	64332 HR- Unemp SI
00001 Eq Use Allow						
00002 Str Use Allow			4,155	5,705	12,153	
12000 Cnty Exec	7,072	1,961	6,179	7,745	19,974	
13000 Cnty Counsel	62,971	104,030				
52100 Land Maint			2,346	709	2,533	
61000 Aud-Cont	19,970	7,691	16,550	29,616	36,381	84
63200 GS-Purchasing	4,069	2,593	5,175	13,906	13,667	369
63300 GS-Fac Svcs	570		40,063	59,158	170,824	
64000 Human Resour	11,722	3,619	14,969	11,502	32,276	1,237
65000 Treasurer	494	65	645	1,603	1,299	
Total Allocated	106,868	119,960	90,082	129,943	289,107	1,689
Rollforward	38,216	52,429	(7,394)	(13,904)	62,964	(281)
Cost w/ Rollforward	145,084	172,389	82,687	116,038	352,071	1,409
Adjustments	61		(8,516)	(17,452)	(24,864)	
Proposed Costs	145,145	172,389	74,171	98,587	327,207	1,409

CostCenter	64333 HR- Dent SI	80100 Law Library	81000 SBC Retirement	81500 LAFCO	84000 Goleta West San	85100 IVRPD
00001 Eq Use Allow						
00002 Str Use Allow		11,147				
12000 Cnty Exec						
13000 Cnty Counsel			7,164	2,486		
52100 Land Maint		10,777				
61000 Aud-Cont	1,262	6,526	26,280	1,942	16,087	11,673
63200 GS-Purchasin		3,917	2,347			
63300 GS-Fac Svcs		97,465				
64000 Human Resou	9,904	(37)	4,237			
65000 Treasurer	5,496	245	4,670	210	1,150	1,188
Total Allocated	16,661	130,041	44,699	4,638	17,237	12,861
Rollforward	(3,641)	(12,078)	180	1,144	3,716	(2,526)
Cost w/ Rollforward	13,021	117,963	44,878	5,782	20,953	10,335
Adjustments		(18,973)	244		(17,237)	
Proposed Costs	13,021	98,990	45,122	5,782	3,716	10,335

County of Santa Barbara

OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2007-2008

Allocated Costs By Cost Plan Unit

CostCenter	86100 SBCAG	86400 SBCAG TDM	87100 APCD	90901 990 Prop 10	99000 Dept 990	99999 Other
00001 Eq Use Allow					7,221	2,299
00002 Str Use Allow					3,647	320,598
12000 Cnty Exec				1,324	60,501	129,434
13000 Cnty Counsel	1,868	1,059	39,142	8,166		7,845
52100 Land Maint						662
61000 Aud-Cont	18,730	4,707	31,204	16,827	27,514	1,002,306
63200 GS-Purchasing	1,978		8,250	6,670	7,672	29,253
63300 GS-Fac Svcs				11,138	142	(368,966)
64000 Human Resour			3,263	15,491	26,158	(11,805)
65000 Treasurer	2,544	233	1,956	1,470	944	166,365
Total Allocated	25,120	5,999	83,814	61,087	133,800	1,277,991
Rollforward	25,335	1,294	50,176	14,804	108,567	(514,982)
Cost w/ Rollforward	50,455	7,293	133,989	75,891	242,367	763,008
Adjustments					488	(1,394)
Proposed Costs	50,455	7,293	133,989	75,891	242,855	761,614

CostCenter	Subtotal	Direct Billed	Unallocated	Total		
00001 Eq Use Allow	972,753			972,753		
00002 Str Use Allow	3,910,251			3,910,251		
12000 Cnty Exec	2,081,341	19,789	1,201,710	3,302,841		
13000 Cnty Counsel	2,405,447	2,843,344	217,773	5,466,564		
52100 Land Maint	453,046		8,836,076	9,289,122		
61000 Aud-Cont	5,039,527	21,740	907,912	5,969,178		
63200 GS-Purchasin	703,737			703,737		
63300 GS-Fac Svcs	9,685,764	2,470,454	25,617	12,181,835		
64000 Human Resour	3,438,586	180,263	73,475	3,692,323		
65000 Treasurer	1,082,208		4,220,821	5,303,029		
Total Allocated	29,772,660	5,535,591	15,483,383	50,791,634		
Rollforward	2,541,802			2,541,802		
Cost w/ Rollforward	32,314,462	5,535,591	15,483,383	53,333,436		
Adjustments	(3,699,089)			(3,699,089)		
Proposed Costs	28,615,373	5,535,591	15,483,383	49,634,347		