



JOHN CHIANG
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Santa Clara
San Jose, California

Date: February 15, 2007
Filing Ref: SCL08

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 | 10. GSA Communications Technical Services |
| 2. GSA Space Rental | 11. Facilities and Fleet Administration |
| 3. County Executive Officer | 12. Information Systems (ISF) |
| 4. Internal Audits | 13. Fleet Management (ISF) |
| 5. GSA Procurement | 14. Printing (ISF) |
| 6. County Counsel | 15. Insurance (ISF) |
| 7. ESA Employee Services Agency | 16. Unemployment Insurance (ISF) |
| 8. GSA Intergovernmental Services | 17. Worker's Compensation Insurance (ISF) |
| 9. GSA Emergency Dispatch | |

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: Schedule A includes both one-time adjustments and regular adjustments. Regular adjustments must be included when calculating carry forward in the 2009-10 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SANTA CLARA

**STEVE WESTLY
CALIFORNIA STATE CONTROLLER**

Original Signed By

Original Signed By

David G. Elledge

Michael J. Havey, Chief

Name

Bureau of Payments

Controller-Treasurer

Division of Accounting and Reporting

Title

February 26, 2007

March 5, 2007

Date

Date

**Negotiated by Tillman Sherman
Telephone (916) 327-2284**

cc: State and Federal Agencies

Attachment

SANTA CLARA COUNTY
Allocated Costs By Department

Detail

Central Service Departments	101 - 105 Board of Sup	106 Clerk of the Brd	112 FIN Tax Coll	113 COEX LAFCO	114 FIN Clerk - Rec	115 Assessor	116 IHSS Prog
Building Use	56,347	33,086	51,189	0	80,586	163,918	0
Equipment Use	10,940	32,218	83,755	0	93,561	45,511	0
263 Space Rental	0	0	0	0	0	0	0
107 COEX County Exec	15,542	14,739	18,463	12,235	19,795	26,163	94,950
107 COEX OBA	3,241	4,896	25,881	3,520	7,706	27,236	46,753
110 FIN Con-Trea	18,152	58,471	1,573,214	3,970	277,112	112,637	0
110 FIN Int Audit	0	0	0	0	0	69,457	0
118 Procurement	5,952	2,936	21,585	92	42,951	55,437	0
120 Co Counsel	414,636	22,855	7,390	274	319	315,016	1
130/132 ESA Empl	33,552	26,065	60,530	2,533	73,565	243,209	0
145 ISD	0	192,951	433,461	905	4,982	82,435	0
145 ISD CJIC	0	0	0	0	0	0	0
145 ISD Intergovt Service	3,825	12,270	34,820	3,671	65,087	66,288	0
148 FIN Revenue	0	0	0	0	0	0	0
190 Comm / Dispatch	0	75,472	0	0	10,783	10,783	0
190 Com Tech Svc	0	106	0	0	0	0	0
263 Facilities	214,125	149,773	193,394	0	278,068	619,291	0
Other Central Services	172,540	1,123	2,478	86	3,079	10,502	4,879
Total Allocated	948,852	626,961	2,506,160	27,286	957,594	1,847,883	146,583
Roll Forward	12,622	62,781	356,969	12,212	39,066	149,857	24,655
Cost With Roll Forward	961,474	689,742	2,863,129	39,498	996,660	1,997,740	171,238
Adjustments	24,362	18,665	100,089	2,994	29,061	75,125	1,612
Proposed Costs	985,836	708,407	2,963,218	42,492	1,025,721	2,072,865	172,850

SANTA CLARA COUNTY
Allocated Costs By Department

Detail

Central Service Departments	117 Measure B	119 COEX Special	132 ESA Liab Insurance	132 ESA Unemp Ins	132 ESA Work Comp	135 Fleet Mgmt	140 Reg of Voter
Building Use	0	0	5,495	1,865	16,781	34,299	115,537
Equipment Use	0	0	0	0	0	0	170,885
263 Space Rental	0	0	13,386	(319)	(2,686)	0	0
107 COEX County Exec	12,275	11,998	959	0	3,318	16,148	21,511
107 COEX OBA	90,282	0	10,863	741	16,121	21,598	14,735
110 FIN Con-Trea	131,841	21,244	34,390	5,708	209,943	35,234	104,303
110 FIN Int Audit	0	0	0	0	8,959	33,763	0
118 Procurement	1,506	8,580	8,282	0	12,697	292,025	49,057
120 Co Counsel	31	5,790	42,516	902	85,549	1,221	71,908
130/132 ESA Empl	2,847	0	10,689	(1)	34,764	42,219	61,231
145 ISD	905	977,444	905	0	12,229	454	20,835
145 ISD CJIC	0	0	0	0	0	0	0
145 ISD Intergovt Service	3,530	0	3,777	1,683	8,734	2,334	36,579
148 FIN Revenue	0	0	0	0	0	0	1,904
190 Comm / Dispatch	0	0	0	0	0	0	0
190 Com Tech Svc	0	0	0	0	0	11,104	0
263 Facilities	0	0	27,481	9,326	83,924	1,418,751	406,306
Other Central Services	122,552	0	1,187	57	2,267	2,124	3,823
Total Allocated	365,769	1,025,056	159,930	19,962	492,600	1,911,274	1,078,614
Roll Forward	(365,159)	(315,883)	169,392	69	(338,791)	842,473	176,466
Cost With Roll Forward	610	709,173	329,322	20,031	153,809	2,753,747	1,255,080
Adjustments	52,720	27,070	95,190	2,898	142,687	274,448	34,172
Proposed Costs	53,330	736,243	424,512	22,929	296,496	3,028,195	1,289,252



SANTA CLARA COUNTY
Allocated Costs By Department

Detail

Central Service Departments	145 ISD DP Fund 74	145 ISD Printing	168 CEO HCD	200 Child Support	202 DA Admin	203 DA - Crime Lab	204 Pub Defender
Building Use	108,233	39,105	0	0	251,670	50,635	2,193
Equipment Use	103,784	4,532	0	0	27,248	120,065	19,313
263 Space Rental	0	0	2,623	115,155	13,383	0	84,595
107 COEX County Exec	13,300	1,052	13,084	41,857	43,534	4,915	32,817
107 COEX OBA	11,560	5,088	23,838	34,841	34,584	3,069	16,517
110 FIN Con-Trea	96,673	8,668	26,633	158,018	310,187	26,201	145,845
110 FIN Int Audit	0	0	0	0	(2,997)	0	0
118 Procurement	113,740	8,654	4,372	43,097	25,692	11,875	15,241
120 Co Counsel	39,668	0	97	18	19,374	0	4,140
130/132 ESA Empl	142,535	10,130	11,603	277,295	406,630	45,805	191,888
145 ISD	241,514	3,624	7,247	29,893	14,494	1,812	17,665
145 ISD CJIC	0	0	0	56,796	486,309	0	157,194
145 ISD Intergovt Service	5,825	1,675	2,325	96,112	71,706	8,773	32,413
148 FIN Revenue	0	0	0	0	0	92,228	139,134
190 Comm / Dispatch	0	0	0	0	7,624	0	0
190 Com Tech Svc	0	0	0	0	2,663	0	0
263 Facilities	768,132	141,348	1,947	72,430	798,559	222,863	296,309
Other Central Services	6,200	464	510	10,304	21,650	1,906	104,377
Total Allocated	1,651,164	224,340	94,279	935,816	2,532,310	590,147	1,259,641
Roll Forward	(288,371)	(6,735)	1,186	84,622	(610,226)	(6,992)	175,427
Cost With Roll Forward	1,362,793	217,605	95,465	1,020,438	1,922,084	583,155	1,435,068
Adjustments	56,697	6,398	10,580	60,782	191,678	33,260	112,341
Proposed Costs	1,419,490	224,003	106,045	1,081,220	2,113,762	616,415	1,547,409

SANTA CLARA COUNTY
Allocated Costs By Department

Central Service Departments	210 Pretrial Svcs	217 CJ Systemwide	220 Superior Crt	230 Sheriff	240 Correction	246 Probation	260 ERA Planning
Building Use	22,748	739,820	0	229,356	2,969,387	1,062,679	68,045
Equipment Use	2,234	0	0	135,455	184,578	63,851	24,019
263 Space Rental	0	145,957	0	14,176	(28,077)	420,621	0
107 COEX County Exec	16,462	10,315	75,904	67,327	100,838	94,352	19,689
107 COEX OBA	2,111	20,528	0	86,871	114,371	45,010	25,994
110 FIN Con-Trea	23,163	135,023	530,158	409,793	554,321	412,141	43,679
110 FIN Int Audit	0	0	0	0	0	0	0
118 Procurement	10,332	0	0	96,628	213,385	154,814	14,343
120 Co Counsel	6,597	38,444	0	129,206	194,990	94,555	185,770
130/132 ESA Empl	41,189	0	222,946	602,101	771,503	686,648	72,085
145 ISD	87,417	355,104	0	22,193	25,364	264,969	454
145 ISD CJIC	179,142	1,695,829	0	380,906	1,635,788	951,717	0
145 ISD Intergovt Service	1,902	301	0	11,303	9,229	17,708	17,772
148 FIN Revenue	0	221,273	0	53,806	0	2,698,245	553
190 Comm / Dispatch	0	195,888	0	5,302,245	60,347	1,761	0
190 Com Tech Svc	0	1,903	0	11,740	30,817	1,645	0
263 Facilities	68,461	3,780,717	0	1,605,842	10,106,321	3,827,677	248,730
Other Central Services	2,140	0	38,353	34,705	36,414	379,313	4,849
Total Allocated	463,898	7,341,102	867,361	9,193,653	16,979,576	11,177,706	725,982
Roll Forward	(281,250)	527,862	(316,032)	155,052	(2,569,132)	1,669,082	64,692
Cost With Roll Forward	182,648	7,868,964	551,329	9,348,705	14,410,444	12,846,788	790,674
Adjustments	12,194	990,828	138,041	364,672	389,420	537,238	28,443
Proposed Costs	194,842	8,859,792	689,370	9,713,377	14,799,864	13,384,026	819,117



SANTA CLARA COUNTY
Allocated Costs By Department

Detail

Central Service Departments	261 ERA Health Svcs	262 Ag Commissioner	262 Animal Control	262 UC Coop Ex	262 Integrated Waste Mgt	262 Weed Abatement	263 CC Parking
Building Use	71,339	21,318	7,138	5,765	0	0	321,963
Equipment Use	17,672	6,535	0	130	0	0	5,571
263 Space Rental	139	3,518	(342)	0	(803)	0	0
107 COEX County Exec	21,845	17,297	860	238	0	(29)	0
107 COEX OBA	19,543	10,166	5,283	486	576	470	0
110 FIN Con-Trea	61,117	26,956	13,118	3,108	5,253	3,713	3,197
110 FIN Int Audit	0	0	0	0	0	0	0
118 Procurement	12,498	10,800	7,850	371	4,448	1,633	0
120 Co Counsel	788	9,941	7,925	0	28	22	0
130/132 ESA Empl	108,427	47,324	7,114	5,155	0	0	0
145 ISD	4,529	29,893	0	0	0	0	0
145 ISD CJIC	0	0	0	0	0	0	0
145 ISD Intergovt Service	8,749	7,324	3,350	3,350	4,422	3,350	0
148 FIN Revenue	525	2,543	4,530	0	0	0	0
190 Comm / Dispatch	0	0	47,440	0	0	0	0
190 Com Tech Svc	0	0	384	0	0	0	0
263 Facilities	256,486	68,676	58,817	18,746	949	0	275,916
Other Central Services	3,906	2,330	519	81	226	226	0
Total Allocated	587,563	264,621	163,986	37,430	15,099	9,385	606,647
Roll Forward	(19,088)	(161,666)	(48,691)	19,307	0	0	168,536
Cost With Roll Forward	568,475	102,955	115,295	56,737	15,099	9,385	775,183
Adjustments	28,001	11,641	5,377	819	1,736	904	9,827
Proposed Costs	596,476	114,596	120,672	57,556	16,835	10,289	785,010

SANTA CLARA COUNTY
Allocated Costs By Department

Central Service Departments	293 Med Ex - Coroner	409 SCVHHS SB 12/SB	410 SCVHHS Public	411 ERA Vector	412 SCVHHS Mental	414 SCVHHS Custody	417 SCVHHS Alcohol &
Building Use	72,840	0	146,888	24,308	130,892	0	225,557
Equipment Use	6,405	0	110,715	11,581	69,042	3,676	15,907
263 Space Rental	0	0	69,993	0	54,165	0	16,132
107 COEX County Exec	1,776	0	66,240	14,469	45,489	38,741	28,512
107 COEX OBA	3,225	46,683	57,501	11,344	93,371	27,030	32,023
110 FIN Con-Trea	16,529	9,078	323,935	15,199	598,005	147,106	139,759
110 FIN Int Audit	29,617	0	0	0	0	0	0
118 Procurement	4,087	0	86,199	10,018	105,091	45,863	24,530
120 Co Counsel	22,860	0	101,561	91	141,126	14,530	27,621
130/132 ESA Empl	15,900	0	323,268	24,652	211,465	136,261	105,809
145 ISD	18,570	0	905	0	1,812	36,688	454
145 ISD CJIC	0	0	0	0	0	527,282	0
145 ISD Intergovt Service	1,976	0	1,675	8,144	0	1,675	1,675
148 FIN Revenue	0	0	641	0	74,621	0	0
190 Comm / Dispatch	33,375	0	3,459,086	0	0	0	0
190 Com Tech Svc	0	0	5,047	0	0	0	0
263 Facilities	330,494	0	875,457	82,073	636,709	0	924,160
Other Central Services	700	0	22,982	1,378	18,835	12,907	7,312
Total Allocated	558,354	55,761	5,652,093	203,257	2,180,623	991,759	1,549,451
Roll Forward	(114,013)	(263,562)	(824,603)	62,019	252,696	(15,845)	109,277
Cost With Roll Forward	444,341	(207,801)	4,827,490	265,276	2,433,319	975,914	1,658,728
Adjustments	13,188	1,442	269,388	9,519	257,404	52,439	76,097
Proposed Costs	457,529	(206,359)	5,096,878	274,795	2,690,723	1,028,353	1,734,825



SANTA CLARA COUNTY
Allocated Costs By Department

Central Service Departments	418 SCVHHS Comm	501 Social Service	509 SSA Nutri Svcs to	603 Roads	608 Aviation	610 County Library	630 Child & Family
Building Use	0	290,659	0	0	0	0	0
Equipment Use	0	0	0	0	0	0	0
263 Space Rental	2,368	959,984	1,178	0	0	0	0
107 COEX County Exec	19,798	247,615	12,674	33,786	13,400	37,621	0
107 COEX OBA	9,295	225,894	2,242	23,217	2,960	22,537	0
110 FIN Con-Trea	40,314	1,380,358	18,166	137,289	10,897	129,419	2,485
110 FIN Int Audit	0	0	0	0	1,481	0	0
118 Procurement	6,694	366,316	615	91,706	1,791	169,360	0
120 Co Counsel	8,792	1,449,956	0	847	3,510	1,327	(601)
130/132 ESA Empl	41,851	2,147,429	6,873	225,194	14,514	248,483	0
145 ISD	3,171	82,888	0	3,171	0	454	0
145 ISD CJIC	0	151	0	0	0	0	0
145 ISD Intergovt Service	0	1,675	0	3,491	986	21,450	0
148 FIN Revenue	0	0	0	0	0	0	0
190 Comm / Dispatch	0	10,851	0	62,280	0	0	0
190 Com Tech Svc	0	450	0	1,213	245	0	0
263 Facilities	8,407	1,054,380	1,336	160,061	571	17,944	0
Other Central Services	3,181	102,542	234	9,807	517	9,777	0
Total Allocated	143,871	8,321,148	43,318	752,062	50,872	658,372	1,884
Roll Forward	(73,998)	(827,018)	(10,820)	(22,882)	14,773	33,471	(1,351)
Cost With Roll Forward	69,873	7,494,130	32,498	729,180	65,645	691,843	533
Adjustments	11,610	796,025	6,352	60,277	7,453	45,622	481
Proposed Costs	81,483	8,290,155	38,850	789,457	73,098	737,465	1,014

SANTA CLARA COUNTY
Allocated Costs By Department

Detail

Central Service Departments	710 Parks Operation	710 Park Discretionary	710 Park Acquisition	725 SCVHHS Valey 801 - 899 Other Districts	830 Law Library 9104 Central Fire District
Building Use	0	0	0	0	3,046
Equipment Use	0	0	0	1,788	0
263 Space Rental	0	0	0	0	0
107 COEX County Exec	30,772	0	0	15,234	11,998
107 COEX OBA	25,201	13,430	8,519	35,856	137,613
110 FIN Con-Trea	113,962	2,501	2,698	264,988	142,829
110 FIN Int Audit	0	0	0	0	0
118 Procurement	46,792	10,879	1,394	40,564	2,977
120 Co Counsel	1,131	20	164	0	4,126
130/132 ESA Empl	179,371	0	0	24,081	0
145 ISD	14,947	0	0	0	0
145 ISD CJIC	0	0	0	0	0
145 ISD Intergovt Service	1,735	0	0	5,708	0
148 FIN Revenue	0	0	0	0	0
190 Comm / Dispatch	246,963	0	0	0	0
190 Com Tech Svc	6,245	0	0	0	0
263 Facilities	60,542	0	0	3,321	532,162
Other Central Services	8,324	0	0	4,343	17,018
Total Allocated	735,985	26,830	12,775	395,883	848,723
Roll Forward	(272,455)	4,542	(3,928)	435	371,057
Cost With Roll Forward	463,530	31,372	8,847	396,318	1,219,780
Adjustments	50,224	883	1,435	93,166	77,824
Proposed Costs	513,754	32,255	10,282	489,484	1,297,604

SANTA CLARA COUNTY
Allocated Costs By Department

Central Service Departments	921 SCVHHS VMC	Vacant Space	Other Govt Agencies	SubTotal	Direct Billed	Unallocated	Total
Building Use	279,799	136,106	0	7,840,592	0	0	7,840,592
Equipment Use	0	0	0	1,370,971	0	0	1,370,971
263 Space Rental	51,878	0	0	1,937,024	45,677,803	(820,618)	46,794,209
107 COEX County Exec	471,629	0	0	1,939,150	44,348	8,955,519	10,939,017
107 COEX OBA	343,000	0	0	1,884,983	0	0	1,884,983
110 FIN Con-Trea	2,808,101	0	0	12,088,714	0	0	12,088,714
110 FIN Int Audit	0	0	0	140,280	47,000	0	187,280
118 Procurement	652,822	0	0	2,918,571	436,738	0	3,355,309
120 Co Counsel	28,371	0	106,293	3,609,660	13,136,042	0	16,745,702
130/132 ESA Empl	2,712,112	0	0	10,702,185	229,151	(4,076)	10,927,260
145 ISD	108,704	0	1,242,346	4,352,317	0	3,812,280	8,164,597
145 ISD CJIC	0	0	822,134	6,893,248	0	0	6,893,248
145 ISD Intergovt Service	4,052	0	0	604,429	1,483,791	0	2,088,220
148 FIN Revenue	0	0	13,288	3,303,460	0	0	3,303,460
190 Comm / Dispatch	0	0	254,166	10,458,414	3,787,165	0	14,245,579
190 Com Tech Svc	5,483	0	80,853	186,641	1,667,098	0	1,853,739
263 Facilities	1,656,111	954,554	161,418	33,508,278	9,127,811	0	42,636,089
Other Central Services	197,550	0	0	1,392,577	0	0	1,392,577
Total Allocated	9,319,612	1,090,660	2,680,498	105,131,494	75,636,947	11,943,105	192,711,546
Roll Forward	1,704,831	532,436	712,409	881,214	0	0	881,214
Cost With Roll Forward	11,024,443	1,623,096	3,392,907	106,012,708	75,636,947	11,943,105	193,592,760
Adjustments	1,000,340	38,565	63,281	6,923,078	0	0	6,923,078
Proposed Costs	12,024,783	1,661,661	3,456,188	112,935,786	75,636,947	11,943,105	200,515,838

