



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Santa Cruz
Santa Cruz, California**

**Date: June 8, 2007
Filing Ref: SCR08**

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 | 7. Facilities Management |
| 2. Auditor-Controller | 8. Central Duplicating (ISF) |
| 3. County Administrative Office | 9. Information Services (ISF) |
| 4. County Counsel | 10. Public Works (ISF) |
| 5. Communications | 11. Service Center (ISF) |
| 6. General Services | 12. Self-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 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 SANTA CRUZ

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

Original Signed By

Original Signed By

Mary Jo Walker

Michael J. Havey, Chief

Name

Bureau of Payments

Auditor-Controller

Division of Accounting and Reporting

Title

June 12, 2007

June 27, 2007

Date

Date

Negotiated by David Smart

Telephone (916) 322-9437

cc: State and Federal Agencies

Attachment

COUNTY OF SANTA CRUZ, CA
OMB A-87 COST ALLOCATION PLAN - consolidated
Allocated Costs by Department

Central Svc Departments	103210 Ag Comm	103220 Pest Det	103300 Weights &	106000 Ag Extens	109100 Assessor	131811 Air Poll.	131820 Animal Pd	131830 A.M.B.A.G	131845 LAFCO	131855 Library
000001 Bldg Use	\$35,451			\$2,380	\$11,681				\$735	
000002 Equip Use	12,756		4,321	77	13,132				56	
120000 Auditor	15,349		2,093	1,505	29,901	22	5,731			21,635
180000 CAO	15,772		1,872	1,567	26,450		16,090			19,267
240000 Counsel	1,726				6,595		8,278		68,498	222
303000 Comm Tech							704			
331000 Gen Svcs										
333000 Fac Mgmt	8,990			33,941	69,982		2,237		4,170	
334100 Purchasng	993		1,844	425	3,405				141	
334200 Stores	9			1	18		62		9	
490000 Park&Rec				11,243	3,445				217	
510000 Personnel	16,287		1,810	1,810	35,287		27,144			
515202 Gen Insur	10,789			45	17,130					
730000 Treasurer										
Total Allocated	\$118,122		\$11,940	\$52,994	\$217,026	\$22	\$60,246		\$73,826	\$41,124
Roll Forward	(13,421)		2,904	(7,130)	(11,404)	16	19,276	(6)	64,931	13,264
Proposed costs	\$104,701		\$14,844	\$45,864	\$205,622	\$38	\$79,522	\$(6)	\$138,757	\$54,388

COUNTY OF SANTA CRUZ, CA
OMB A-87 COST ALLOCATION PLAN - consolidated
Allocated Costs by Department

Central Svc Departments	134945 Cultural	134925 Off Highw	136101 RDA Hsg	135420 Fish+Game	150000 BOS	182000 Clerk Bd	160000 Comm Spcl	231000 Recorder	214000 Elections	250000 CS Svcs
000001 Bldg Use					\$7,329	\$2,174		\$7,695	\$5,524	
000002 Equip Use					6,315		74	16,183	11,102	
120000 Auditor	111	157	4,371	99	15,771	1,829		10,821	41,547	140,961
180000 CAO		8	1,124		18,582			10,001	21,947	53,547
240000 Counsel					102,956	2,191			30,453	753
303000 Comm Tech					397					
331000 Gen Svcs										
333000 Fac Mgmt					45,250	13,723	131	49,340	80,144	25,131
334100 Purchasng					851	851		2,979	6,101	4,257
334200 Stores					4	137		1	262	34
490000 Park&Rec					2,162	642		2,270	1,629	
510000 Personnel					19,001			10,857	27,144	57,003
515202 Gen Insur					13,764			698	1,240	11,817
730000 Treasurer										
Total Allocated	\$111	\$165	\$5,495	\$99	\$232,382	\$21,547	\$205	\$110,845	\$227,093	\$293,503
Roll Forward		105	4,814	(63)	(128,570)	549	(190)	3,132	75,627	(136,538)
Proposed costs	\$111	\$270	\$10,309	\$36	\$103,812	\$22,096	\$15	\$113,977	\$302,720	\$156,965

COUNTY OF SANTA CRUZ, CA
OMB A-87 COST ALLOCATION PLAN - consolidated
Allocated Costs by Department

Central Svc	270000	302100	304100	350000	360000	391200	391600	391700	392100	392200
Departments	D.A.-Crim	Disaster	Cty Fire	Grnd Jury	HSA	Homeless	HRA - Wrk	HRA - Prt	Social Sv	Categ Aid
000001 Bldg Use	\$24,562			\$440	\$3,532				\$70,291	
000002 Equip Use	17,731	35,635		107	192,620					
120000 Auditor	85,634	4,023	14,818	1,799	693,471	332		10	402,872	1,751
180000 CAO	80,585	2,538	8,766	112	576,662				403,052	
240000 Counsel	3,453	15,514		2,568	16,606				22,503	
303000 Comm Tech	7	6,483	457						346	
331000 Gen Svcs		50,705	1,755							
333000 Fac Mgmt	180,837	349		2,930	167,150				63,242	
334100 Purchasng	6,243	1,135	2,695	284	69,661				46,962	
334200 Stores	81	3			553				866	
390000 Park&Rec	10,061			130	90,347				60,222	
510000 Personnel	76,004	1,810	1,810		159,246				121,244	
515202 Gen Insur	291,103	1,974	2,036							
730000 Treasurer					411				142,531	
Total Allocated	\$776,301	\$120,169	\$32,337	\$8,370	\$1,970,259	\$332		\$10	\$1,334,131	\$1,751
Roll Forward	59,910	36,812	(1,754)	(6,257)	129,911	97	(6,492)	(19,615)	148,098	(3,150)
Proposed costs	\$836,211	\$156,981	\$30,583	\$2,113	\$2,100,170	\$429	\$(6,492)	\$(19,605)	\$1,482,229	\$(1,399)

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Allocated Costs by Department

Central Svc Departments	392300 General A	392400 Family Rs	393000 VSO	395200 Cmty Prog	451000 GF - Crts	540000 Planning	572000 Juv Hall	574000 Probation	576000 St Corr	577000 Crt Wards
000001 Bldg Use			\$1,604			\$23,824	\$7,969	\$48,174		
000002 Equip Use			10,549			29,402	5,243	36,024		
120000 Auditor	129	980	3,422	5,607	266	89,747	30,149	107,788	133	386
180000 CAO	6	109	3,929			87,917	31,915	76,862		10
240000 Counsel						103,245		4,493		
303000 Comm Tech						15	510	33		
331000 Gen Svcs										
333000 Fac Mgmt						163,475	153,215	120,140		
334100 Purchasng			568			13,762	5,249	8,229		
334200 Stores						208	201			
490000 Park&Rec						7,026	26,110	47,781		
510000 Personnel			4,524			86,862	36,193	77,813		
515202 Gen Insur							19,522	9,184		
730000 Treasurer						2,011		275,088		
Total Allocated	\$135	\$1,089	\$24,596	\$5,607	\$266	\$607,494	\$316,276	\$811,609	\$133	\$396
Roll Forward	(51)	316	3,581	830		(29,455)	48,893	239,189	56	(313)
Proposed costs	\$84	\$1,405	\$28,177	\$6,437	\$266	\$578,039	\$365,169	\$1,050,798	\$189	\$83

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Central Svc Departments	591000 Pblc Def	661000 Sheriff/C	661500 Indig. Br	662000 Detention	664000 Crt Secur	750000 Sup Crt	333500 ISF-Fleet	420000 ISF-Info	423000 ISF-Dupl.	515200 ISF-L&P
000001 Bldg Use	\$68	\$51,332		\$457,709		\$90,348		\$23,579	\$3,447	
000002 Equip Use		143,053		52,631						
120000 Auditor	41,698	169,946	736	149,649	16,044	56,390	5,706	82,655	3,645	13,056
180000 CAO	11,791	177,165	45	132,138	8,947	21,828	6,482	67,385	4,048	3,918
240000 Counsel		10,446				4,758		3,740		
303000 Comm Tech		117,772		4,343		70				
331000 Gen Svcs							18,454			
333000 Fac Mgmt	198	232,619		657,835		451,242	31,739	129,305	22,304	
334100 Purchasng	141	22,842		24,120	1,276		11,208	16,600	4,540	425
334200 Stores		886		966			148	73	1	
490000 Park&Rec	245	10,793		40,078		30,383		6,954	1,016	
510000 Personnel		171,009		123,054			5,429	57,907	3,619	
515202 Gen Insur		151,939		74,573						
730000 Treasurer	101,418	59,140				(246)				
Total Allocated	\$155,559	\$1,318,942	\$781	\$1,717,096	\$26,267	\$654,773	\$79,166	\$388,198	\$42,620	\$17,399
Roll Forward	117,849	(145,861)	333	97,896	10,808	(193,159)	(9,199)	55,781	(5,069)	5,987
Proposed costs	\$273,408	\$1,173,081	\$1,114	\$1,814,992	\$37,075	\$461,614	\$69,967	\$443,979	\$37,551	\$23,386

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Central Svc Departments	515100 ISF-Risk	515300 ISF-W/C	515400 ISF-S.U.I	511100 Dntl/Hlth	515505 EE Benefit	600000 ISF-DPW	130320 SD-CSA#53	103400(GF) SD53	133607 SD-CSA#12	133608 SD-CSA12A
000001 Bldg Use	\$2,622					\$26,633				
000002 Equip Use										
120000 Auditor	6,515	23,552	1,249	9,285	4,142	483,730		2,829	3,200	439
180000 CAO	7,837	7,613	460	2,945	2,088	326,854		3,380	813	311
240000 Counsel	199,030	32,801				77,934				
303000 Comm Tech						30,560				
331000 Gen Svcs										
333000 Fac Mgmt	21,589					175,971				
334100 Purchasng	2,270	568			284	46,319		2,703		
334200 Stores	32					480		1		
490000 Park&Rec	773					7,855				
510000 Personnel	9,953					267,823		6,331		
515202 Gen Insur										
730000 Treasurer						3,047				
Total Allocated	\$250,621	\$64,534	\$1,709	\$12,230	\$6,514	\$1,447,206		\$15,244	\$4,013	\$750
Roll Forward	125,911	11,009	(191)	3,015	2,602	236,844	(4,594)		1,578	9
Proposed costs	\$376,532	\$75,543	\$1,518	\$15,245	\$9,116	\$1,684,050	\$(4,594)	\$15,244	\$5,591	\$759

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Allocated Costs by Department

Central Svc Departments	134910 SD-CSA11P	135461 SD-SCFCZ4	135462 SD-FC/WC	136105 CSA9E	304300 SD-CSA#4	610000 SD-RDA	702800 ASA	720000 Tran. Com	133950 IHSS PA	999999 All Other
000001 Bldg Use						\$2,551				\$90,751
000002 Equip Use										
120000 Auditor	2,041	2,295	1,019	522	4,092	20,090	14,313	23,644	343	(42,564)
180000 CAO	678	745			1,210	54,942		14,984		51,627
240000 Counsel						28,408		15,214	2,922	809,407
303000 Comm Tech										208,347
331000 Gen Svcs					270					
333000 Fac Mgmt						18,216				297,936
334100 Purchasng		709			141	10,641		5,533		13,052
334200 Stores						72		126		688
490000 Park&Rec						753				11,777
510000 Personnel						9,953	27,144	13,572		1,810
515202 Gen Insur										
730000 Treasurer										8,718
Total Allocated	\$2,719	\$3,749	\$1,019	\$522	\$5,713	\$145,626	\$41,457	\$73,073	\$3,265	\$1,451,549
Roll Forward	(1,321)	(663)	240		1,453	(55,962)		4,138	(9,726)	461,420
Proposed costs	\$1,398	\$3,086	\$1,259	\$522	\$7,166	\$89,664	\$41,457	\$77,211	\$(6,461)	\$1,912,969

COUNTY OF SANTA CRUZ, CA
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Central Svc Departments	Subtotal	Direct Billed	Unallocated	Total
000001 Bldg Use	\$1,002,405			\$1,002,405
000002 Equip Use	587,011			587,011
120000 Auditor	2,835,481	244,142	(573,701)	2,505,922
180000 CAO	2,368,924	6,000	(6,000)	2,368,924
240000 Counsel	1,574,714	1,082,577	(1,082,577)	1,574,714
303000 Comm Tech	370,044	834,061	(834,061)	370,044
331000 Gen Svcs	71,184	710,617	(710,617)	71,184
333000 Fac Mgmt	3,223,331	2,378,107	(2,362,308)	3,239,130
334100 Purchasng	340,007			340,007
334200 Stores	5,922			5,922
490000 Park&Rec	373,912		3,935,700	4,309,612
510000 Personnel	1,459,453			1,459,453
515202 Gen Insur	605,814			605,814
730000 Treasurer	592,118		1,243,415	1,835,533
Total Allocated	\$15,410,320	\$5,255,504	\$(390,149)	\$20,275,675
Roll Forward	1,199,030			1,199,030
Proposed costs	\$16,609,350	\$5,255,504	\$(390,149)	\$21,474,705