

SACRAMENTO COUNTY

Amended Audit Report

CHILD ABDUCTION AND RECOVERY PROGRAM

Chapter 1399, Statutes of 1976; Chapter 162,
Statutes of 1992; and Chapter 988, Statutes of 1996

July 1, 1997, through June 30, 1999



STEVE WESTLY
California State Controller

August 2005



STEVE WESTLY
California State Controller

August 3, 2005

Mark Norris
Director of Finance
Sacramento County
700 H Street, Room 2720
Sacramento, CA 95814

Dear Mr. Norris:

The State Controller's Office audited the claims filed by Sacramento County for costs of the legislatively mandated Child Abduction and Recovery Program (Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for the period of July 1, 1997, through June 30, 1999.

The county claimed \$3,655,140 for the mandated program. Our audit disclosed that \$2,543,319 is allowable and \$1,111,821 is unallowable. The unallowable costs occurred because the county overstated fringe benefits and indirect costs. The State paid the county \$2,357,321. Allowable costs claimed exceed the amount paid by \$185,998.

If you have any questions, please contact Jim L. Spano, Chief, Compliance Audits Bureau, at (916) 323-5849.

Sincerely,

Original Signed By:

VINCENT P. BROWN
Chief Operating Officer

VPB:JVB/ams

cc: Jan Scully, District Attorney
Sacramento County
Vincent J. Adeszko
Supervising Deputy District Attorney
Sacramento County
Julie Valverde
Assistant Auditor-Controller
Sacramento County
James Tilton, Program Budget Manager
Corrections and General Government
Department of Finance

Contents

Amended Audit Report

Summary	1
Background	1
Objective, Scope, and Methodology	2
Conclusion	2
Views of Responsible Official	3
Restricted Use	3
Amended Schedule 1—Summary of Program Costs	4
Amended Findings and Recommendations.....	5
Attachment—County’s Response to Amended Draft Audit Report	

Amended Audit Report

Summary

The State Controller's Office (SCO) audited the claims filed by Sacramento County for costs of the legislatively mandated Child Abduction and Recovery Program (Chapter 1399, Statutes of 1976; Chapter 162, Statutes of 1992; and Chapter 988, Statutes of 1996) for the period of July 1, 1997, through June 30, 1999. The last day of fieldwork was January 12, 2005.

The county claimed \$3,655,140 for the mandated program. The audit disclosed that \$2,543,319 is allowable and \$1,111,821 is unallowable. The unallowable costs occurred because the county overstated fringe benefits and indirect costs. The State paid the county \$2,357,321. Allowable costs claimed exceed the amount paid by \$185,998.

Background

The Child Abduction and Recovery Program was established by Chapter 1399, Statutes of 1976, based on the following laws.

- *Civil Code* Section 4600.1 (repealed and added as *Family Code* Section 3060-3064 by Chapter 162, Statutes of 1992);
- *Penal Code* Sections 278 and 278.5 (repealed and added as *Penal Code* Sections 277, 278, and 278.5 by Chapter 988, Statutes of 1996); and
- *Welfare and Institutions Code* Section 11478.5 (repealed and added as *Family Code* Section 17506 by Chapter 478, Statutes of 1999, last amended by Chapter 759, Statutes of 2002).

These laws require the District Attorney's Office to assist persons having legal custody of a child in:

- Locating their children when they are unlawfully taken away;
- Gaining enforcement of custody and visitation decrees and orders to appear;
- Defraying expenses related to the return of an illegally detained, abducted, or concealed child,
- Civil court action proceedings; and
- Guaranteeing the appearance of offenders and minors in court actions.

On September 19, 1979, the State Board of Control (now the Commission on State Mandates [COSM]) determined that this legislation imposed a state mandate reimbursable under *Government Code* Section 17561.

Parameters and Guidelines establishes the state mandate and defines reimbursement criteria. COSM adopted the *Parameters and Guidelines* on January 21, 1981, and last amended it on August 26, 1999. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for mandated programs, to assist local agencies in claiming reimbursable costs.

Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Child Abduction and Recovery Program for the period of July 1, 1997, through June 30, 1999.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, not funded by another source, and not unreasonable and/or excessive.

We conducted the audit according to *Government Auditing Standards*, issued by the Comptroller General of the United States, and under the authority of *Government Code* Section 17558.5. We did not audit the county's financial statements. We limited our audit scope to planning and performing audit procedures necessary to obtain reasonable assurance that costs claimed were allowable for reimbursement. Accordingly, we examined transactions, on a test basis, to determine whether the costs claimed were supported.

We limited our review of the county's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

Conclusion

Our audit disclosed instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Summary of Program Costs (Amended Schedule 1) and in the Amended Findings and Recommendations section of this report.

For the audit period, Sacramento County claimed \$3,655,140 for Child Abduction and Recovery Program costs. Our audit disclosed that \$2,543,319 is allowable and \$1,111,821 is unallowable.

For fiscal year (FY) 1997-98, the State paid the county \$967,220. Our audit disclosed that \$1,037,860 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$70,640, contingent upon available appropriations.

For FY 1998-99, the State paid the county \$1,390,101. Our audit disclosed that \$1,505,459 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$115,358, contingent upon available appropriations.

**Views of
Responsible
Official**

We issued an amended draft audit report on March 25, 2005. Mark Norris, the county's Director of Finance, responded by letter dated June 8, 2005, agreeing with the audit results. The county's response is included as an attachment to this audit report.

Restricted Use

This report is solely for the information and use of Sacramento County, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Original signed by:

JEFFREY V. BROWNFIELD
Chief, Division of Audits

**Amended Schedule 1—
Summary of Program Costs
July 1, 1997, through June 30, 1999**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference ¹
<u>July 1, 1997, through June 30, 1998</u>				
Salaries and benefits	\$ 840,795	\$ 650,464	\$ (190,331)	Finding 1
Services and supplies	79,716	231,415	151,699	Finding 2
Indirect costs	<u>613,781</u>	<u>155,981</u>	<u>(457,800)</u>	Finding 2
Total costs	1,534,292	1,037,860	(496,432)	
Less offsetting revenues	<u>—</u>	<u>—</u>	<u>—</u>	
Total reimbursable costs	<u>\$ 1,534,292</u>	1,037,860	<u>\$ (496,432)</u>	
Less amount paid by the State		<u>(967,220)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 70,640</u>		
<u>July 1, 1998, through June 30, 1999</u>				
Salaries and benefits	\$ 1,289,859	\$ 977,609	\$ (312,250)	Finding 1
Services and supplies	107,821	316,091	208,270	Finding 2
Indirect costs	<u>726,190</u>	<u>214,781</u>	<u>(511,409)</u>	Finding 2
Total costs	2,123,870	1,508,481	(615,389)	
Less offsetting revenues	<u>(3,022)</u>	<u>(3,022)</u>	<u>—</u>	
Total reimbursable costs	<u>\$ 2,120,848</u>	1,505,459	<u>\$ (615,389)</u>	
Less amount paid by the State		<u>(1,390,101)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 115,358</u>		
<u>Summary: July 1, 1997, through June 30, 1999</u>				
Salaries and benefits	\$ 2,130,654	\$ 1,628,073	\$ (502,581)	Finding 1
Services and supplies	187,537	547,506	359,969	Finding 2
Indirect costs	<u>1,339,971</u>	<u>370,762</u>	<u>(969,209)</u>	Finding 2
Total costs	3,658,162	2,546,341	(1,111,821)	
Less offsetting revenues	<u>(3,022)</u>	<u>(3,022)</u>	<u>—</u>	
Total reimbursable costs	<u>\$ 3,655,140</u>	2,543,319	<u>\$ (1,111,821)</u>	
Less amount paid by the State		<u>(2,357,321)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 185,998</u>		

¹ See the Amended Findings and Recommendations section.

Amended Findings and Recommendations

**FINDING 1—
Fringe benefit
costs claimed twice**

The county included employee fringe benefit costs twice on its claims. For District Attorney’s Office staff who worked full time on the mandated program, fringe benefits were included in salary costs claimed, and they were claimed again under the fringe benefit cost category.

Parameters and Guidelines specifies that only actual increased costs that are incurred in the performance of the mandated activities and that are adequately documented are reimbursable.

As a result, we have adjusted claimed fringe benefit costs as follows:

	Fiscal Year		Total
	1997-98	1998-99	
Salaries and benefits	\$ (190,331)	\$ (312,250)	\$ (502,581)

Recommendation

We recommend that the county ensure that costs claimed are eligible increased costs incurred as a result of the mandate and that they are supported by appropriate documentation.

County’s Response

The county agreed with the finding.

SCO’s Comment

The finding and recommendation remain unchanged.

**FINDING 2—
Claimed indirect
costs overstated**

The county’s indirect cost rate proposals (ICRPs) submitted with its claims classified substantial costs of the District Attorney’s Office as indirect costs without adequate support or justification. Some of these costs should have been classified as direct costs and charged to other programs, instead of being allocated to the mandate.

Subsequent to the issuance of our final audit report on November 30, 2000, the county submitted revised ICRPs that reclassified a portion of indirect costs as direct costs to the benefiting programs, thus reducing its indirect cost rate for fiscal year (FY) 1997-98 from 73% to 23.98%, and its rate for FY 1998-99 from 56.3% to 21.97%.

Parameters and Guidelines specifies that only actual increased costs that are incurred in the performance of the mandated activities and that are adequately documented are reimbursable.

Federal Office of Management and Budget (OMB) Circular A-87 (*Cost Principles for State, Local, and Indian Tribal Governments*), Attachment A, Section F.1., specifies that indirect costs are allowable only when the costs cannot reasonably be assigned to a particular program, and are allocated to each program in accordance with the relative benefits received.

We reviewed the county's revised ICRPs and determined that its revised methodology and computations were in compliance with the provisions of OMB Circular A-87. The revised ICRPs supported \$185,998 more in allowable indirect costs (\$70,640 in FY 1997-98, and \$115,358 in FY 1998-99) than was reflected in the audit report issued November 30, 2000.

As a result, we have adjusted claimed indirect costs and direct services and supplies costs as follows:

	<u>Fiscal Year</u>		<u>Total</u>
	<u>1997-98</u>	<u>1998-99</u>	
Indirect costs allowed:			
Salaries and benefits allowable	\$ 650,464	\$ 977,609	
Revised indirect cost rate allowable	× 23.98%	× 21.97%	
Indirect costs allowed	155,981	214,781	\$ 370,762
Less indirect costs claimed	<u>(613,781)</u>	<u>(726,190)</u>	<u>(1,339,971)</u>
Indirect costs overclaimed	(457,800)	(511,409)	(969,209)
Services and supplies costs underclaimed	<u>151,699</u>	<u>208,270</u>	<u>359,969</u>
Audit adjustment	<u>\$ (306,101)</u>	<u>\$ (303,139)</u>	<u>\$ (609,240)</u>

Recommendation

We recommend that the county ensure that costs claimed that are eligible increased costs incurred as a result of the mandate, and that indirect costs claimed are in accordance with the provisions of OMB Circular A-87.

County's Response

The county concurred with the finding. In addition, the county stated that it intends to use the revised ICRP methodology and the revised method for calculating direct non-salary and benefit costs for the District Attorney's Office for future SB 90 claims for the District Attorney's Office. The county's complete response is included as an attachment to this audit report.

SCO's Comment

The finding and recommendation remain unchanged. The revised ICRP methodology and the revised method for calculating direct non-salary and benefit costs for the District Attorney's Office comply with OMB Circular A-87 requirements.

**OTHER ISSUE—
Interest on
Underpaid amounts**

In its response (Attachment), the county addressed the following additional issue. Our comment follows the county's response.

County's Response

Based on the calculations supporting the costs for Child Abduction and Recovery Program, July 1, 1997-June 30, 1999, allowable costs claimed exceed the amount paid by the State by \$185,998. We respectfully request that this amount be paid with interest to Sacramento County at the State's earliest opportunity.

SCO's Comment

The underpaid amount and related interest will be paid by the State upon available appropriation.

**Attachment—
County’s Response to
Amended Draft Audit Report**



Internal Services Agency

Department of Finance

Auditor-Controller Division

Julie Valverde,
Assistant Auditor-Controller

County of Sacramento

Terry Schutten, County Executive
Mark Norris, Agency Administrator
Mark Norris, Department Director

June 8, 2005

Jim L. Spano, Chief
Compliance Audits Bureau
Office Of the State Controller
Division of Audits
P.O. Box 942850
Sacramento, CA 94250-5874

Subject: **MANAGEMENT RESPONSE TO THE DRAFT AMENDED AUDIT REPORT FOR THE
CHILD ABDUCTION AND RECOVERY PROGRAM, JULY 1, 1997, THROUGH
JUNE 30, 1999**

Dear Mr. Spano:

Enclosed please find the management response to the draft amended audit report of the legislatively mandated Child Abduction and Recovery Program for the period July 1, 1997, through June 30, 1999.

If you have any questions, please call Julie Valverde at (916) 874-7248.

Sincerely,

Mark Norris
Director of Finance

Enclosures

cc: Julie Valverde, Assistant Auditor-Controller
Vincent J. Adeszko, Assistant Chief Deputy District Attorney
Mark Holmes, Department of Finance
Pat Marion, Department of Finance

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COUNTY OF SACRAMENTO

Management Response to the Audit of the Legislatively Mandated Child Abduction and Recovery Program—July 1, 1997-June 30, 1999

Finding 1-Fringe Benefits Claimed Twice

Management Response:

We agree with Finding 1.

Finding 2-Claimed Indirect Costs Overstated

Management Response:

We agree to the audit adjustment in Finding 2.

The over claimed costs were due primarily to the County inadvertently reporting indirect positions that did not benefit the SB90 program. We have agreed to change the methodology used for indirect cost rate proposals and the method used for calculating direct non-salary and benefit costs for the Sacramento County District Attorney Office for SB90 to resolve State concerns.

New Indirect Cost Rate Proposal Methodology for Sacramento County District Attorney Office for SB90:

A department-wide indirect cost rate proposal is prepared that allocates the cost of all fund centers with indirect positions that benefit the entire department. Allowable non-salary and benefit costs by fund center are pro-rated between direct and indirect using salary and benefits as the allocation basis. (Please see Attachment 1 and Attachment 2 for agreed upon department-wide indirect cost rate proposals attached for 1997/1998 and 1998/99. For these years, it was necessary to identify whether the positions benefited the "Entire Department" or "All but Bureau of Family Support (BFS)", but that distinction is no longer necessary because BFS no longer exists.)

New Method for Calculating Direct Non-Salary and Benefit Costs for Sacramento County District Attorney Office for SB90:

Most direct SB 90 activities within the Sacramento County District Attorney Office occur in Fund Center 5805812, the State Target Offenders unit. All applicable Fund Center 5805812 unit costs are reported as direct, since they do not benefit the rest of the department.

For Fund Center 5805812, most non-salary and benefit costs (including Countywide Cost Plan costs) are pro-rated to programs based on Salary and Benefits and reported as direct. The one exception is Travel and Training Costs. Travel and Training Costs within Fund Center 5805812 are directly identified to programs whenever possible. If the Travel and Training benefits all programs within Fund Center 5805812, the costs are pro-rated based on Salary and Benefits and reported as direct.

Application of New Indirect Cost Rate Proposal Methodology and New Method for Calculating Non-Salary and Benefit Costs for Sacramento County District Attorney Office:

Sacramento County is agreeing to the new methodology for the District Attorney's Office in order to resolve State concerns. It is Sacramento County's intention to continue with the new methodology in the foreseeable future for SB 90 Claims for the District Attorney's Office. However, it may be necessary to change the methodology should there be an organization re-structure to Fund Center 5805812, or if there are new mandates that are not part of Fund Center 5805812. Sacramento County is not agreeing to this methodology at this time for any other County departments.

It is Sacramento County's understanding that the State has agreed to accept this methodology for the Sacramento County District Attorney's Office if used on future SB 90 claims, as long as future organization re-structures to Fund Center 5805812 or new mandates that are not part of Fund Center 5805812 have not made the methodology obsolete.

Request for Interest on Overpaid Amounts:

Based on the calculations supporting the costs for Child Abduction and Recovery Program, July 1, 1997-June 30, 1999, allowable costs claimed exceed the amount paid by the State by \$185,998. We respectfully request that this amount be paid with interest to Sacramento County at the State's earliest opportunity.

Sacramento County District Attorney's Office
5800
FY 1987/88 Indirect Cost Rate

	All BU excluding BFS			BFS		Total Costs
	Indirect	Direct	Total	Indirect	Direct	
BU 5801						
Indirect salaries benefiting all but BFS	762,681		762,681			762,681 ²
Indirect salaries benefiting all DA dept. (35.66% BFS, 64.34% other) ¹	716,214		716,214	395,957		1,113,171 ³
Direct salaries		232,690	232,690			232,690 ⁴
Total salaries	1,418,875	232,690	1,731,565	395,957		2,128,522
Benefits @ 35.8657	537,582	83,456	621,038	142,372		763,410
Total salaries and benefits (A)	2,036,457	316,146	2,352,603	539,329		2,891,932
Services & supplies (SAC 1/20, 1/30, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	1,416,915	224,624	1,671,539	383,196		2,054,735 ⁵
Total BU 5801	3,483,372	540,770	4,024,142	922,525		4,946,667
BU 5814						
Indirect salaries benefiting all but BFS	141,695		141,695			141,695 ²
Indirect salaries benefiting all DA dept. (35.66% BFS, 64.34% other) ¹						
Direct salaries		1,694,064	1,694,064			1,694,064 ⁴
Total salaries	141,695	1,694,064	1,745,759			1,745,759
Benefits @ 35.8657	50,850	575,509	626,359			626,359
Total salaries and benefits (A)	192,545	2,179,573	2,371,898			2,371,898
Services & supplies (SAC 1/20, 1/30, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	132,076	1,495,175	1,627,251			1,627,251 ⁵
Total BU 5814	324,591	3,674,548	3,999,139			3,999,139
BU 5833						
Indirect salaries benefiting all but BFS	207,079		207,079			207,079 ²
Indirect salaries benefiting all DA dept. (35.66% BFS, 64.34% other) ¹						
Direct salaries		2,306,021	2,306,021			2,306,021 ⁴
Total salaries	207,079	2,306,021	2,513,100			2,513,100
Benefits @ 35.8657	74,270	827,071	901,341			901,341
Total salaries and benefits (A)	281,349	3,133,092	3,414,441			3,414,441
Services & supplies (SAC 1/20, 1/30, 1/50, 1/60) and A-87 costs prorated to total salaries and benefits	43,648	486,055	529,703			529,703 ⁵
Total BU 5833	324,997	3,619,157	3,944,154			3,944,154

Benefit Rate Average:
 $\frac{9,659,043}{27,025,923} = 35.8657\%$

Sacramento County District Attorney's Office
SB90
FY 1997/98 Indirect Cost Rate

	All BU excluding BFS		BFS		Total	Total Costs
	Indirect	Direct	Indirect	Direct		
BU 5934						
Indirect salaries benefiting all but BFS	465,797	-	-	-	465,797	² 485,797
Indirect salaries benefiting all DA dept. (35.65% BFS, 64.34% other) ¹	-	-	-	-	-	³ -
Direct salaries	-	246,753	-	-	246,753	⁴ 246,753
Total salaries	465,797	246,753	-	-	712,550	712,550
Benefits @ 35.8657	167,061	88,503	-	-	255,564	255,564
Total salaries and benefits (A)	632,858	335,256	-	-	968,124	968,124
Services & supplies (SAC 120, 130, 150, 160) and A-87 costs prorated to total salaries and benefits	168,600	89,318	-	-	257,918	⁵ 257,918
Total BU 5934	801,458	424,574	-	-	1,226,032	1,226,032
BU 5935						
Indirect salaries benefiting all but BFS	92,743	-	-	-	92,743	² 92,743
Indirect salaries benefiting all DA dept. (35.65% BFS, 64.34% other) ¹	-	-	-	-	-	³ -
Direct salaries	-	879,620	-	-	879,620	⁴ 879,620
Total salaries	92,743	879,620	-	-	972,363	972,363
Benefits @ 35.8657	33,263	315,482	-	-	348,745	348,745
Total salaries and benefits (A)	126,006	1,195,102	-	-	1,321,108	1,321,108
Services & supplies (SAC 120, 130, 150, 160) and A-87 costs prorated to total salaries and benefits	16,756	156,917	-	-	173,673	⁵ 173,673
Total BU 5935	142,762	1,352,019	-	-	1,494,781	1,494,781
Total BU 5901, 5914, 5933, 5934, 5935 indirect costs (B)	5,077,160	-	-	-	5,077,160	-
Total BU 5901, 5914, 5933, 5934, 5935 direct salary and benefit costs (A)	7,156,979	-	-	-	7,156,979	27,025,923
Salary and benefit costs for remaining BU	14,016,625	-	-	-	14,016,625	(2,803,146)
Total direct salary and benefit costs excluding BFS (C)	21,173,605	-	-	-	21,173,605	24,222,777
INDIRECT COST RATE FOR DA EXCLUDING BFS (B) / (C)	23.98%	-	-	-	23.98%	100.00%
						35.65%
						64.34%

¹ Total department salaries
Indirect salaries
Total department direct salaries
BFS salaries
Department direct salaries, excluding BFS

² Total BU indirect salaries benefiting all but BFS, per county
³ Total BU indirect salaries benefiting all DA, per county
⁴ Total BU salaries per expenditure report, less indirect salaries
⁵ Total BU materials/supplies and A-87 cost allocation costs per expenditure report and cost allocation plan

Sacramento County District Attorney's Office
Cost Report
FY 1998/99 Indirect Cost Rate

	A: BU allocating BFS			BFS		Total Cost ¹	Benefit Rate Average
	Indirect	Direct	Total ²	Indirect	Direct		
BU 5801							
Indirect salaries benefiting all but BFS	700,635		700,635			700,635	
Indirect salaries benefiting all DA dept. (32.86% BFS, 67.11% other) ¹	700,632		700,632	353,165	353,165	1,073,777	
Direct salaries		508,114	508,114			508,114	
Total salaries	1,421,137	508,114	1,929,251	353,165	353,165	2,480,416	
Benefits @ 37.7572%	535,862	191,096	726,958	133,345	133,345	860,303	
Total salaries and benefits (A)	1,957,000	699,210	2,656,210	486,510	486,510	3,141,438	
Services & supplies (SAC 100, 100 interest, 150, 190) and A-B7 costs pro-rated to total salaries and benefits	65,164	235,859	301,023	154,436	154,436	455,459	
Total BU 5801	2,022,164	935,069	2,957,233	640,946	640,946	3,638,179	37.7572%
BU 5814							
Indirect salaries benefiting all but BFS	123,863		123,863			123,863	
Indirect salaries benefiting all DA dept. (32.86% BFS, 67.11% other) ¹							
Direct salaries		1,732,668	1,732,668			1,732,668	
Total salaries	123,863	1,732,668	1,856,531			1,856,531	
Benefits @ 37.7572%	46,737	654,169	700,906			700,906	
Total salaries and benefits (A)	170,600	2,386,837	2,557,437			2,557,437	
Services & supplies (SAC 100, 100 interest, 150, 190) and A-B7 costs pro-rated to total salaries and benefits	178,858	2,501,827	2,680,685			2,859,370	
Total BU 5814	349,458	4,888,664	5,238,122			5,418,800	
BU 5831							
Indirect salaries benefiting all but BFS	21,538		21,538			21,538	
Indirect salaries benefiting all DA dept. (32.86% BFS, 67.11% other) ¹				10,560	10,560	32,098	
Direct salaries		1,159,830	1,159,830			1,159,830	
Total salaries	21,538	1,159,830	1,181,368	10,560	10,560	1,191,928	
Benefits @ 37.7572%	8,132	437,820	445,952	3,986	3,986	450,038	
Total salaries and benefits (A)	29,670	1,597,650	1,627,320	14,546	14,546	1,641,866	
Services & supplies (SAC 100, 100 interest, 150, 160) and A-B7 costs pro-rated to total salaries and benefits	5,622	302,725	308,347	2,755	2,755	311,102	
Total BU 5831	35,292	1,900,375	1,935,667	17,301	17,301	1,953,068	
BU 5833							
Indirect salaries benefiting all but BFS	328,965		328,965			328,965	
Indirect salaries benefiting all DA dept. (32.86% BFS, 67.11% other) ¹							
Direct salaries		2,194,519	2,194,519			2,194,519	
Total salaries	328,965	2,194,519	2,523,484			2,523,484	
Benefits @ 37.7572%	124,208	828,569	952,777			1,077,266	
Total salaries and benefits (A)	453,173	3,023,088	3,476,261			3,600,750	
Services & supplies (SAC 100, 100 interest, 150, 160) and A-B7 costs pro-rated to total salaries and benefits	85,659	571,420	657,079			742,738	
Total BU 5833	538,832	3,594,508	4,133,340			4,343,488	

Sacramento County District Attorney's Office
SBO
FY 1968/69 Indirect Cost Rate

	All BU excluding BFS			BFS		Total Costs
	Indirect	Direct	Total	Indirect	Direct	
BU 5831						
Indirect salaries benefiting all but BFS	676,673	-	676,673	-	-	676,673
Indirect salaries benefiting all DA dept. (32.89% BFS, 67.11% other) 1	-	-	-	-	-	-
Direct salaries	-	314,680	314,680	-	-	314,680
Total salaries	676,673	314,680	991,353	-	-	991,353
Benefits @ 37.1572%	255,433	118,614	374,047	-	-	374,047
Total salaries and benefits (A)	932,106	433,294	1,365,400	-	-	1,365,400
Services & supplies (SAC 100, 100 interest, 150, 160) and A-87 costs prorated to total salaries and benefits	219,010	191,848	410,858	-	-	410,858
Total BU 5831	1,151,116	535,142	1,686,258	-	-	1,686,258
BU 5835						
Indirect salaries benefiting all but BFS	242,795	-	242,795	-	-	242,795
Indirect salaries benefiting all DA dept. (32.89% BFS, 67.11% other) 1	-	-	-	-	-	-
Direct salaries	-	657,367	657,367	-	-	657,367
Total salaries	242,795	657,367	899,162	-	-	899,162
Benefits @ 37.1572%	105,720	361,475	467,195	-	-	467,195
Total salaries and benefits (A)	348,515	1,018,842	1,367,357	-	-	1,367,357
Services & supplies (SAC 100, 100 interest, 150, 160) and A-87 costs prorated to total salaries and benefits	87,332	227,844	315,176	-	-	315,176
Total BU 5835	435,847	1,246,686	1,682,533	-	-	1,682,533
Total BU 5801, 5814, 5831, 5833, 5835 indirect costs (B)	5,131,671					
Total BU 5801, 5814, 5831, 5833, 5835 direct salary and benefit costs (A)	9,457,135					
Salary and benefit costs for remaining BU, exclusive of BFS	13,867,218					
Total direct salaries and benefit costs excluding BFS (C)	23,444,353					
INDIRECT COST RATE FOR DA EXCLUDING BFS (B) / (C)	21.92%					

Total department salaries	28,577,222
Indirect salaries	(3,218,652)
Total department direct salaries	25,358,570
BFS salaries	(8,339,932)
Department direct salaries, excluding BFS	17,018,638
	100.00%
	32.89%
	67.11%

1 Total BU indirect salaries benefiting all but BFS, per county
 2 Total BU indirect salaries benefiting all DA, per county
 3 Total BU salaries per expenditure report, less indirect salaries
 4 Total BU materials/supplies and A-87 cost allocation costs per expenditure report and cost allocation plan

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