STEVE WESTLY

California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Santa Cruz
Santa Cruz, California

Date: **July 16, 2003**
Filing Ref: **SCR04**

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 **2003-04** 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 **2001-02** fiscal year and as estimated costs for the **2003-04** 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, 2003**, 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
2. Auditor-Controller
3. County Administrative Office
4. County Counsel
5. Communications
6. General Services
7. Facilities Management
8. Central Stores
9. Personnel
10. Central Duplicating (ISF)
11. Information Services (ISF)
12. Public Works (ISF)
13. Service Center (ISF)
14. 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: The adjustments listed on Schedule A must not be included when calculating carry-forward in the 2005-06 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SANTA CRUZ

BY Gary A. Knutson

GARY A. KNUTSON

Name

AUDITOR-CONTROLLER

Title

7-17-03

Date

STEVE WESTLY
CALIFORNIA STATE CONTROLLER

BY Michael J. Havey

Michael J. Havey, Chief
Bureau of Payments
Division of Accounting and Reporting

July 30, 2003

Date

Negotiated by Jay Lal
Telephone (916) 327-2284

cc: State and Federal Agencies

Attachment

COUNTY OF SANTA CRUZ, CA
OMB A-87 COST ALLOCATION PLAN
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	$24,327			$1,815	$8,750					
000002 Equip Use	7,959		4,321	567	13,650				$677	
120000 Auditor	11,297	870	1,687	1,708	25,676		6,678	11	142	17,370
180000 CAO	11,174	452	1,435	1,004	15,201		1,675			6,756
240000 Counsel	308				18,474		5,645		1,154	
303000 Comm Tech							587			
331000 Gen Svcs										
333000 Fac Mgmt	9,346			28,838	49,175				3,208	
334100 Purchasng	1,962		523	654	2,877					
334200 Stores	(4)			(3)	(6)				(3)	
490000 Park&Rec				7,046	2,141				166	
510000 Personnel	19,397		2,425	1,616	31,520					
515202 Gen Insur	12,013			606	14,810					
730000 Treasurer										
Total Allocated	$97,779	$1,322	$10,391	$43,851	$182,268		$14,585	$11	$5,344	$24,126
Roll Forward	23,729	326	921	15,908	50,510	(12)	10,910	(251,452)	2,527	(2,190)
Cost w/Roll Fwd	121,508	1,648	11,312	59,759	232,778	(12)	25,495	(251,441)	7,871	21,936
Adjustments										
Proposed costs	$121,508	$1,648	$11,312	$59,759	$232,778	$(12)	$25,495	$(251,441)	$7,871	$21,936

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

Central Svc Departments	134904 Cultural	134936 Off Highw	135400 RDA Hsg	135420 Fish+Game	150000 BOS	160000 Comm Spcl	212000 Recorder	214000 Elections	250000 CS Svcs	270000 D.A.-Crim
000001 Bldg Use					$8,744	$1,045	$7,080	$5,083		$21,646
000002 Equip Use					6,847	74	22,485	18,470		15,278
120000 Auditor	137	106	454	63	11,742	1,029	7,791	12,088	64,498	75,134
180000 CAO		21			11,770	1,012	7,149	9,743	43,297	61,538
240000 Counsel					126,753			103		25,453
303000 Comm Tech										287
331000 Gen Svcs										
333000 Fac Mgmt					45,018	2,305	34,844	30,696	6,726	140,405
334100 Purchasng				784	916		1,962	3,662	9,809	10,855
334200 Stores					(5)		(50)	(95)	(95)	(43)
490000 Park&Rec					1,649	255	1,732	1,243		6,947
510000 Personnel					16,972	1,616	11,315	16,972	67,032	80,780
515202 Gen Insur					8,942		1,988	1,462		79,762
730000 Treasurer										
Total Allocated	$137	$127	$454	$847	$239,348	$7,336	$96,296	$99,427	$191,267	$518,042
Roll Forward	(298)	115	(51)	788	118,135	2,496	10,003	17,798	61,106	161,040
Cost w/Roll Fwd	(161)	242	403	1,635	357,483	9,832	106,299	117,225	252,373	679,082
Adjustments										
Proposed costs	$(161)	$242	$403	$1,635	$357,483	$9,832	$106,299	$117,225	$252,373	$679,082

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

Central Svc Departments	302100 Disaster	304100 Cty Fire	350000 Grnd Jury	360000 HSA	391200 Homeless	391400 Adult ES	392100 Social Sv	392200 Categ Aid	392300 General A	392400 Family Rs
000001 Bldg Use	$246		$405	$20,818			$66,509			
000002 Equip Use	37,595		170	181,498						
120000 Auditor	3,236	11,266	729	587,890	2,465		344,252	432	144	1,912
180000 CAO	2,004	3,250	116	382,339	1,540		322,765		16	14
240000 Counsel	103			74,923			2,329			
303000 Comm Tech	174,361	68		569			148			
331000 Gen Svcs	4,851	2,188								
333000 Fac Mgmt	3,446		5,731	203,724			73,115			
334100 Purchasng	6,932		654	69,312			47,472		131	654
334200 Stores	(3)			(196)			(430)			
490000 Park&Rec	60		99	108,307			53,772			
510000 Personnel	2,425	1,616		281,568	4,850		225,577			
515202 Gen Insur	9,682	793								
730000 Treasurer				2,369			190,081			
Total Allocated	$244,938	$19,181	$7,904	$1,913,121	$8,855		$1,325,590	$432	$291	$2,580
Roll Forward	70,979	1,849	2,346	597,452	8,394		863,790	(52)	(31)	(445)
Cost w/Roll Fwd	315,917	21,030	10,250	2,510,573	17,249		2,189,380	380	260	2,135
Adjustments							(276,342)			
Proposed costs	$315,917	$21,030	$10,250	$2,510,573	$17,249		$1,913,038	$380	$260	$2,135

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

Central Svc Departments	392500 MSSP	393000 VSO	394000 Guardian	395200 Cmty Prog	395300 Jstce Sub	396000 JTPA	540000 Planning	572000 Juv Hall	574000 Probation	575000 Trg-SB924
000001 Bldg Use		$1,332	$1,698				$21,393	$8,605	$44,806	
000002 Equip Use		10,122	13,684				38,423	6,073	36,245	
120000 Auditor		3,073	9,315	5,971			75,671	23,759	75,335	
180000 CAO		2,597	8,300				58,729	19,530	56,727	
240000 Counsel							208,301			
303000 Comm Tech										
331000 Gen Svcs										
333000 Fac Mgmt			10,886				106,720	204,416	36,074	
334100 Purchasng		1,700	1,439				9,546	5,362	10,855	
334200 Stores		(4)	(3)				(84)	(93)		
490000 Park&Rec			4,356				5,233	26,409	47,426	
510000 Personnel		4,040	12,122				81,600	31,520	82,427	
515202 Gen Insur								21,836	13,354	
730000 Treasurer							2,301		253,131	
Total Allocated		$22,860	$61,797	$5,971			$607,833	$347,417	$656,380	
Roll Forward	(1,779)	12,567	51,136	(439)		(97,731)	216,255	106,045	52,647	
Cost w/Roll Fwd	(1,779)	35,427	112,933	5,532		(97,731)	824,088	453,462	709,027	
Adjustments										
Proposed costs	$(1,779)	$35,427	$112,933	$5,532		$(97,731)	$824,088	$453,462	$709,027	

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

Central Svc Departments	576000 St Corr	577000 Crt Wards	591000 Pblc Def	661000 Sheriff/C	661500 Indig. Br	662000 Detention	664000 Crt Secur	751100 Sup Crt	333500 ISF-Fleet	420000 ISF-Info
000001 Bldg Use			$52	$39,286		$419,581		$128,050		$17,886
000002 Equip Use				142,588		56,454				
120000 Auditor	116	941	39,911	140,095	804	114,670	12,237	112,795	4,512	70,525
180000 CAO		76	8,860	113,976	35	86,076	12,600	80,522	4,176	50,138
240000 Counsel				66,199				4,311		1,232
303000 Comm Tech				827,404		1,543				
331000 Gen Svcs									6,195	
333000 Fac Mgmt			189	158,656		668,345		693,568	111,443	64,294
334100 Purchasng				23,801		23,540	1,172	14,124	14,124	12,032
334200 Stores				(42)		(619)		(65)	(61)	(127)
490000 Park&Rec			200	6,911		40,538		44,036		4,375
510000 Personnel				140,529		110,726	16,165	121,206	5,658	58,989
515202 Gen Insur				343,308		127,576				
730000 Treasurer			19,494	62,535				22,550		
Total Allocated	$116	$1,017	$68,706	$2,065,246	$839	$1,648,430	$42,174	$1,221,097	$146,047	$279,344
Roll Forward	(171)	(378)	(49,926)	581,050	(601)	406,019	10,380	385,448	89,251	21,066
Cost w/Roll Fwd	(55)	639	18,780	2,646,296	238	2,054,449	52,554	1,606,545	235,298	300,410
Adjustments										
Proposed costs	$(55)	$639	$18,780	$2,646,296	$238	$2,054,449	$52,554	$1,606,545	$235,298	$300,410

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COUNTY OF SANTA CRUZ, CA
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Allocated Costs by Department

Central Svc Departments	423000 ISF-Dupl.	515200 ISF-L&P	515000 ISF-Risk	515300 ISF-W/C	515400 ISF-S.U.I	515100 Dntl/Hlth	515505 EE Beneft	600000 ISF-DPW	130320 SD-CSA#53	133607 SD-CSA#12
000001 Bldg Use	$3,172		$2,413					$21,014		
000002 Equip Use										
120000 Auditor	5,696	8,030	9,285	19,667	1,243	9,664	2,831	429,440	1,860	2,266
180000 CAO	2,530	1,724	6,770	4,821	332	2,627	803	219,272	421	696
240000 Counsel			3,396	478				604		
303000 Comm Tech								6,990		
331000 Gen Svcs										
333000 Fac Mgmt	21,163		19,292					121,079		
334100 Purchasng	3,270	523	1,831	523			261	86,958	1,177	
334200 Stores	(15)		(9)					(75)		
490000 Park&Rec	776		590					5,141		
510000 Personnel	3,233		9,698					219,794		
515202 Gen Insur										
730000 Treasurer			2,722					5,185		
Total Allocated	$39,825	$10,277	$55,988	$25,489	$1,575	$12,291	$3,895	$1,115,402	$3,458	$2,962
Roll Forward	9,264	(230)	(116,645)	(101,751)	2,016	2,289	3,694	44,979	1,210	2,891
Cost w/Roll Fwd	49,089	10,047	(60,657)	(76,262)	3,591	14,580	7,589	1,160,381	4,668	5,853
Adjustments										
Proposed costs	$49,089	$10,047	$(60,657)	$(76,262)	$3,591	$14,580	$7,589	$1,160,381	$4,668	$5,853

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

Central Svc Departments	133608 SD-CSA12A	134907 SD-CSA11E	134910 SD-CSA11P	135461 SD-SCFCZ4	135462 SD-FC/WC	304300 SD-CSA#4	610000 SD-RDA	720000 Tran. Com	133950 IHSS PA	999999 All Other
000001 Bldg Use							$2,348			$54,762
000002 Equip Use										
120000 Auditor	631		1,778	242	222	2,615	14,888	30,752		179,789
180000 CAO	284		569			710	10,547	14,596		46,950
240000 Counsel							151	135		323,925
303000 Comm Tech						84				183,033
331000 Gen Svcs										
333000 Fac Mgmt							20,960			190,933
334100 Purchasng			131	1,177	654		6,932	5,232		18,048
334200 Stores							(4)	(13)		(133)
490000 Park&Rec							574			9,757
510000 Personnel							11,315	12,922		8,082
515202 Gen Insur										
730000 Treasurer							(1,630)			
Total Allocated	$915		$2,478	$1,419	$876	$3,409	$66,081	$63,624		$1,015,146
Roll Forward	769		2,115	(827)	(524)	2,601	4,492	29,952		(133,217)
Cost w/Roll Fwd	1,684		4,593	592	352	6,010	70,573	93,576		881,929
Adjustments										
Proposed costs	$1,684		$4,593	$592	$352	$6,010	$70,573	$93,576		$881,929

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

Central Svc Departments	Subtotal	Direct Billed	Unallocated	Total
000001 Bldg Use	$933,543			$933,543
000002 Equip Use	612,645			612,645
120000 Auditor	2,601,294	114,236	(236,739)	2,478,791
180000 CAO	1,700,265	9,824	(10,669)	1,699,420
240000 Counsel	863,977	1,208,953	(1,284,555)	788,375
303000 Comm Tech	1,195,074	726,652	(726,652)	1,195,074
331000 Gen Svcs	13,234	661,726	(663,564)	11,396
333000 Fac Mgmt	3,064,595	2,040,368	(2,013,282)	3,091,681
334100 Purchasng	403,571			403,571
334200 Stores	(2,280)	213,736	(203,752)	7,704
490000 Park&Rec	379,739		3,758,394	4,138,133
510000 Personnel	1,695,707	840	(840)	1,695,707
515202 Gen Insur	636,132			636,132
730000 Treasurer	558,738		122,344	681,082
Total Allocated	$14,656,234	$4,976,335	$(1,259,315)	$18,373,254
Roll Forward	3,300,508			3,300,508
Cost w/Roll Fwd	17,956,742	4,976,335	(1,259,315)	21,673,762
Adjustments	(276,342)			(276,342)
Proposed costs	$17,680,400	$4,976,335	$(1,259,315)	$21,397,420

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