



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Santa Clara
San Jose, California**

**Date: September 26, 2014
Filing Ref: SCL15**

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 **2014-15** 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 **2012-13** fiscal year and as estimated costs for the **2014-15** 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, 2014**, 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 | 11. Fleet Management (ISF) |
| 2. Space Rental | 12. Information Services (ISF) |
| 3. County Executive Officer | 13. Printing (ISF) |
| 4. Procurement | 14. Insurance (ISF) |
| 5. County Counsel | 15. Unemployment Insurance (ISF) |
| 6. Employee Services Agency | 16. Workers' compensation (ISF) |
| 7. ISD Intergovernmental Service | 17. Employee Benefits (ISF) |
| 8. County Communications Dispatching | 18. Retiree Healthcare (ISF) |
| 9. County Communications Technical | 19. Pension Obligation (ISF) |
| 10. Facilities | |

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 noted.

SECTION IV: ACCEPTANCE

COUNTY OF SANTA CLARA

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Emily Harrison

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting**

Name

Director of Finance

Title

10-7-2014

10-15-2014

Date

Date

**Negotiated by Sandeep Singh
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment

County of Santa Clara
Countywide Cost Allocation Plan
Allocated Costs By Department

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	76,648	42,887	65,261	0	92,506	209,940	0
Equipment Use	55,609	9,313	75,167	0	18,549	3,015	0
263 Space Rental	0	0	0	0	3,554	0	0
107 COEX County Exec	29,320	28,447	31,686	26,385	31,334	20,197	155,888
107 COEX OBA	3,369	17,203	17,943	1,093	7,658	35,616	66,718
110 FIN Con-Trea	20,962	31,362	821,067	3,869	200,202	111,831	1,387
110 FIN Int Audit	26,002	1,194	1,290	0	5,208	4,042	0
118 Procurement	3,105	6,306	84,616	58	28,584	29,454	0
120 Co Counsel	196,151	(7,131)	67,208	0	2,212	246,318	0
130/132 ESA Empl	34,103	22,984	51,988	2,527	52,204	201,422	0
145 ISD	28,262	19,919	50,509	2,086	43,803	171,737	0
145 ISD CJIC	0	0	0	0	0	0	0
145 ISD Intergovt Service	4,782	8,809	13,292	4,344	50,095	30,781	0
148 FIN Revenue	0	0	0	0	0	0	0
190 County Comm	0	0	0	0	0	0	0
190 County Comm Technical	0	0	0	0	0	0	0
263 Facilities	212,007	116,177	192,043	0	271,433	615,163	0
Other Central Services	175,067	2,367	7,045	124	3,815	18,377	7,479
Total Allocated	865,387	299,837	1,479,115	40,486	811,157	1,697,893	231,472
Roll Forward	(1,615,458)	(133,880)	(269,841)	(4,421)	(100,560)	(184,003)	(29,543)
Cost With Roll Forward	(750,071)	165,957	1,209,274	36,065	710,597	1,513,890	201,929
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(750,071)	165,957	1,209,274	36,065	710,597	1,513,890	201,929



County of Santa Clara
Countywide Cost Allocation Plan
Allocated Costs By Department

Central Service Departments	117 Measure B	119 COEX Special Program	130 ESA Unemp Ins	130 ESA Liab Insurance	130 ESA Work Comp	135 Fleet Mgmt	140 Reg of Voter
Building Use	0	0	3,387	9,980	30,481	350,118	205,893
Equipment Use	0	5,726	0	0	0	0	188,493
263 Space Rental	0	0	0	0	0	0	0
107 COEX County Exec	26,147	0	0	836	2,374	30,048	33,561
107 COEX OBA	2,399	0	2,153	22,912	25,356	22,919	27,048
110 FIN Con-Trea	5,992	13,517	1,980	25,776	172,380	72,840	121,504
110 FIN Int Audit	0	0	0	0	3,296	0	191
118 Procurement	381	0	0	5,273	6,782	319,739	18,637
120 Co Counsel	120	909	(2,822)	74,083	212,365	0	106,265
130/132 ESA Empl	0	0	1	8,661	27,291	40,255	47,035
145 ISD	0	0	0	7,647	20,859	34,195	67,198
145 ISD CJIC	0	0	0	0	0	0	0
145 ISD Intergovt Service	4,249	0	2,125	3,243	7,054	2,339	17,713
148 FIN Revenue	0	0	0	0	0	0	6,446
190 County Comm	0	0	0	0	0	0	0
190 County Comm Technical	0	0	0	0	0	41,199	0
263 Facilities	0	0	7,899	22,072	67,559	550,895	404,461
Other Central Services	0	0	259	2,879	4,174	3,536	5,899
Total Allocated	39,288	20,152	14,982	183,362	579,971	1,468,083	1,250,344
Roll Forward	(71,278)	(5,539)	(15,472)	378,328	432,439	95,696	(392,464)
Cost With Roll Forward	(31,990)	14,613	(490)	561,690	1,012,410	1,563,779	857,880
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(31,990)	14,613	(490)	561,690	1,012,410	1,563,779	857,880



County of Santa Clara
Countywide Cost Allocation Plan
Allocated Costs By Department

Central Service Departments	145 ISD DP Fund 74	145 ISD Printing	168 Affordable Housing	200 Child Support	202 DA Admin	204 Pub Defender	210 Pretrial Svcs
Building Use	163,019	62,290	0	0	1,599,255	14,241	19,484
Equipment Use	0	0	0	0	422,492	16,547	1,776
263 Space Rental	0	0	0	46,750	201	40,628	0
107 COEX County Exec	11,076	777	26,723	50,196	40,896	46,547	3,152
107 COEX OBA	40,480	3,029	9,772	25,941	87,118	30,414	5,822
110 FIN Con-Trea	91,388	8,626	25,196	141,413	314,648	150,856	20,042
110 FIN Int Audit	0	0	0	1,338	9,536	191	95
118 Procurement	112,980	6,956	146	45,966	58,975	18,110	1,495
120 Co Counsel	32,726	0	23,654	(55,845)	146,420	7,273	4,318
130/132 ESA Empl	112,314	7,729	5,877	235,775	419,999	213,021	30,970
145 ISD	527,900	35,986	4,868	203,149	349,038	193,434	29,652
145 ISD CJIC	0	0	0	13,906	496,668	203,430	121,700
145 ISD Intergovt Service	4,323	2,125	2,407	17,744	22,457	11,987	2,471
148 FIN Revenue	23	0	0	0	98,973	90,958	4,683
190 County Comm	0	0	0	0	7,613	0	0
190 County Comm Technical	0	0	0	0	3,914	0	0
263 Facilities	446,580	130,990	12,036	42,791	2,113,755	210,095	70,568
Other Central Services	10,319	776	686	15,111	32,958	16,608	3,378
Total Allocated	1,553,128	259,284	111,365	784,235	6,224,916	1,264,340	319,606
Roll Forward	(387,949)	(36,639)	(94,909)	(37,887)	(100,578)	71,217	(150,831)
Cost With Roll Forward	1,165,179	222,645	16,456	746,348	6,124,338	1,335,557	168,775
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,165,179	222,645	16,456	746,348	6,124,338	1,335,557	168,775



County of Santa Clara
Countywide Cost Allocation Plan
Allocated Costs By Department

Central Service Departments	217 CJ Systemwide	220 Superior Crt	230 Sheriff	240 Correction	246 Probation	260 Planning & Dev.	261 Environmental Health Services
Building Use	1,229,037	0	419,968	3,409,257	1,472,765	82,252	108,082
Equipment Use	0	0	115,227	267,152	177,393	14,788	0
263 Space Rental	95,691	0	11,377	0	1,425	0	62
107 COEX County Exec	0	55,517	55,620	97,906	98,232	32,482	35,701
107 COEX OBA	27,028	0	86,741	132,201	87,332	24,473	22,007
110 FIN Con-Trea	90,345	232,141	418,312	536,134	458,319	45,009	69,475
110 FIN Int Audit	0	0	0	0	0	669	191
118 Procurement	0	0	83,767	233,003	145,575	12,143	19,964
120 Co Counsel	0	0	245,035	132,160	117,543	400,793	2,626
130/132 ESA Empl	0	201,505	525,852	672,553	677,655	65,380	112,739
145 ISD	0	0	497,258	608,954	637,010	53,661	84,579
145 ISD CJIC	1,485,897	0	350,246	1,067,830	740,231	0	0
145 ISD Intergovt Service	5	0	10,693	3,072	11,009	7,340	10,583
148 FIN Revenue	210,128	0	115,093	0	3,025,751	5,399	1,201
190 County Comm	162,601	0	5,964,668	72,512	215,732	0	0
190 County Comm Technical	0	0	50,612	20,806	2,535	0	0
263 Facilities	1,314,920	0	1,006,077	10,207,529	3,475,848	246,622	237,020
Other Central Services	0	37,161	41,551	54,561	285,501	5,832	7,777
Total Allocated	4,615,652	526,324	9,998,097	17,515,630	11,629,856	996,843	712,007
Roll Forward	570,355	(15,636)	(10,976)	(1,480,212)	157,035	6,297	(315,469)
Cost With Roll Forward	5,186,007	510,688	9,987,121	16,035,418	11,786,891	1,003,140	396,538
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,186,007	510,688	9,987,121	16,035,418	11,786,891	1,003,140	396,538



County of Santa Clara
Countywide Cost Allocation Plan
Allocated Costs By Department

Central Service Departments	262 Ag Commissioner	262 Animal Control	262 UC Coop Ext	262 Integrated Waste Mgt	262 Weed Abatement	263 CC Parking	293 Med Ex - Coroner
Building Use	21,063	3,034	7,128	5,167	742	0	72,840
Equipment Use	3,889	359	0	0	0	0	8,926
263 Space Rental	423	423	0	0	0	0	0
107 COEX County Exec	29,751	920	0	559	159	0	1,514
107 COEX OBA	15,820	1,438	66	606	634	0	9,400
110 FIN Con-Trea	42,505	8,614	1,498	5,434	3,401	2,287	13,029
110 FIN Int Audit	3,488	0	0	0	0	0	0
118 Procurement	2,859	11,915	190	4,332	16	58	6,425
120 Co Counsel	11,711	0	0	12,119	305	0	30,423
130/132 ESA Empl	35,737	8,711	0	5,939	1,674	0	14,752
145 ISD	31,287	8,915	0	4,868	1,391	0	13,088
145 ISD CJIC	0	0	0	0	0	0	36
145 ISD Intergovt Service	7,137	4,249	4,249	4,249	4,249	1,822	2,237
148 FIN Revenue	0	4,527	0	0	0	0	0
190 County Comm	0	68,815	0	0	0	0	37,720
190 County Comm Technical	0	267	0	0	0	0	533
263 Facilities	37,325	92,249	17,401	11,063	1,862	781,078	299,160
Other Central Services	3,815	792	8	366	149	0	1,503
Total Allocated	246,810	215,228	30,540	54,702	14,582	785,245	511,586
Roll Forward	(100,310)	(63,263)	(44,979)	3,905	(5,123)	(463,594)	(93,200)
Cost With Roll Forward	146,500	151,965	(14,439)	58,607	9,459	321,651	418,386
Adjustments	0	0	0	0	0	0	0
Proposed Costs	146,500	151,965	(14,439)	58,607	9,459	321,651	418,386



County of Santa Clara
Countywide Cost Allocation Plan
Allocated Costs By Department

Central Service Departments	410 Public Health	411 Vector Control	412 Mental Health	414 Children Shelter & Custody Health Se	417 Dept of Alcohol & Drug Services	418 Community Health Services	501 Social Service Agency
Building Use	234,588	24,308	89,487	0	209,062	0	3,754
Equipment Use	94,863	0	61,782	25,611	7,276	1,288	0
263 Space Rental	36,599	0	43,309	0	13,070	7,840	566,000
107 COEX County Exec	60,961	29,255	57,156	43,593	38,387	32,692	213,788
107 COEX OBA	56,829	5,040	195,662	34,189	29,577	9,316	381,793
110 FIN Con-Trea	279,191	21,970	668,570	143,813	121,240	48,781	1,262,197
110 FIN Int Audit	0	0	0	0	478	0	32,567
118 Procurement	94,097	11,318	78,597	6,420	25,455	349	244,312
120 Co Counsel	12,368	360	190,184	39,149	37,044	0	(940,225)
130/132 ESA Empl	458,690	31,687	413,167	237,646	163,979	83,814	1,852,469
145 ISD	310,012	27,239	279,991	170,796	113,942	57,584	1,593,734
145 ISD CJIC	0	0	0	423,560	0	0	5,520
145 ISD Intergovt Service	2,125	2,416	0	2,125	0	0	4,249
148 FIN Revenue	178	0	108,865	0	0	0	0
190 County Comm	3,792,473	0	0	0	0	0	157
190 County Comm Technical	300	0	0	0	0	0	100
263 Facilities	1,051,407	54,006	592,422	0	919,186	19,778	1,040,147
Other Central Services	24,153	2,324	88,773	12,255	145,221	4,373	521,993
Total Allocated	6,508,834	209,923	2,867,965	1,139,157	1,823,917	265,815	6,782,555
Roll Forward	46,077	(32,511)	30,842	13,921	410,558	11,787	(1,192,061)
Cost With Roll Forward	6,554,911	177,412	2,898,807	1,153,078	2,234,475	277,602	5,590,494
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,554,911	177,412	2,898,807	1,153,078	2,234,475	277,602	5,590,494



County of Santa Clara
Countywide Cost Allocation Plan
Allocated Costs By Department

Central Service Departments	509 SSA Nutri Svcs to Aged	603 Roads	608 Aviation	610 County Library	630 Child & Family	710 Parks Operation	710 Park Discretionary
Building Use	0	0	0	0	0	0	0
Equipment Use	0	0	0	0	0	0	0
263 Space Rental	2,068	0	0	0	0	0	0
107 COEX County Exec	26,805	19,533	22,830	49,657	26,147	13,056	0
107 COEX OBA	6,156	29,661	1,441	21,916	0	38,908	62
110 FIN Con-Trea	16,936	145,150	11,108	151,808	1,262	150,309	1,338
110 FIN Int Audit	0	0	0	0	0	2,007	0
118 Procurement	745	208,475	3,898	0	0	88,359	4,691
120 Co Counsel	0	21,718	6,199	0	0	27,026	0
130/132 ESA Empl	6,760	198,216	10,088	228,911	0	174,855	0
145 ISD	5,563	164,783	8,791	253,086	0	168,709	0
145 ISD CJIC	0	0	0	0	0	0	0
145 ISD Intergovt Service	0	1,097	453	3,350	0	1,400	0
148 FIN Revenue	0	0	0	0	0	0	0
190 County Comm	0	12,020	0	0	0	260,399	0
190 County Comm Technical	0	1,377	0	0	0	5,115	0
263 Facilities	2,421	18,741	401	0	0	82,770	0
Other Central Services	330	14,376	499	16,071	0	10,592	0
Total Allocated	67,784	835,147	65,708	724,799	27,409	1,023,505	6,091
Roll Forward	(15,917)	(56,444)	(843)	27,170	(3,117)	93,966	(12,798)
Cost With Roll Forward	51,867	778,703	64,865	751,969	24,292	1,117,471	(6,707)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	51,867	778,703	64,865	751,969	24,292	1,117,471	(6,707)



County of Santa Clara
Countywide Cost Allocation Plan
Allocated Costs By Department

Central Service Departments	710 Park Acquisition	725 Valey Health Plan	801 - 899 Other Districts	830 Law Library	9104 Central Fire District	9118 South Santa Clara County Fire Dist	921 Valley Medical Center
Building Use	0	631	0	0	0	0	280,465
Equipment Use	0	0	0	0	0	0	0
263 Space Rental	0	11,979	0	0	0	0	71,978
107 COEX County Exec	0	31,325	0	0	14,741	0	439,523
107 COEX OBA	129	138,916	0	0	57,462	5,699	753,617
110 FIN Con-Trea	1,399	570,678	26,787	1,950	232,758	11,285	3,601,984
110 FIN Int Audit	0	22,774	0	0	0	0	62,159
118 Procurement	1,274	69,293	0	0	0	0	1,320,795
120 Co Counsel	0	10,745	0	0	176,214	0	151,600
130/132 ESA Empl	0	71,746	0	0	50,547	0	5,479,009
145 ISD	0	54,718	0	1,903	112,198	0	4,321,215
145 ISD CJIC	0	0	0	0	0	0	894
145 ISD Intergovt Service	0	10,086	0	0	0	0	14,686
148 FIN Revenue	0	0	0	134	0	0	3,986
190 County Comm	0	0	0	0	786,201	0	0
190 County Comm Technical	0	0	0	0	5,517	0	6,059
263 Facilities	0	3,354	255,668	0	0	0	2,145,036
Other Central Services	0	2,655	0	0	0	0	320,583
Total Allocated	2,802	998,900	282,455	3,987	1,435,638	16,984	18,973,589
Roll Forward	(3,103)	193,971	(85,358)	1,284	149,881	(6,903)	5,747,267
Cost With Roll Forward	(301)	1,192,871	197,097	5,271	1,585,519	10,081	24,720,856
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(301)	1,192,871	197,097	5,271	1,585,519	10,081	24,720,856



County of Santa Clara
Countywide Cost Allocation Plan
Allocated Costs By Department

Central Service Departments	Vacant Space	Other Govt Agencies	SubTotal	Direct Billed	Unallocated	Total
Building Use	0	248,925	10,867,945	0	0	10,867,945
Equipment Use	0	0	1,575,241	0	0	1,575,241
263 Space Rental	0	0	953,377	40,874,722	0	41,828,099
107 COEX County Exec	0	536	2,123,936	114,773	8,683,466	10,922,175
107 COEX OBA	0	994	2,630,076	0	0	2,630,076
110 FIN Con-Trea	0	0	11,753,855	0	0	11,753,855
110 FIN Int Audit	0	0	176,716	4,776	0	181,492
118 Procurement	0	77	3,425,965	544,697	0	3,970,662
120 Co Counsel	0	167,399	1,906,720	18,073,535	0	19,980,255
130/132 ESA Empl	0	4,913	13,303,150	743,795	110,006	14,156,951
145 ISD	0	1,403,957	12,779,474	0	0	12,779,474
145 ISD CJIC	0	657,254	5,567,172	0	0	5,567,172
145 ISD Intergovt Service	0	0	325,221	1,340,972	0	1,666,193
148 FIN Revenue	0	30,387	3,706,732	0	0	3,706,732
190 County Comm	0	93,286	11,474,197	5,002,596	0	16,476,793
190 County Comm Technical	0	139,725	278,059	1,627,060	0	1,905,119
263 Facilities	1,606,951	1,055	31,008,021	9,800,654	0	40,808,675
Other Central Services	0	14,825	1,928,896	0	0	1,928,896
Total Allocated	1,606,951	2,763,333	115,784,753	78,127,580	8,793,472	202,705,805
Roll Forward	444,826	(382,287)	871,466	0	0	871,466
Cost With Roll Forward	2,051,777	2,381,046	116,656,219	78,127,580	8,793,472	203,577,271
Adjustments	0	0	0	0	0	0
Proposed Costs	2,051,777	2,381,046	116,656,219	78,127,580	8,793,472	203,577,271

