



BETTY T. YEE
California State Controller
Division of Accounting and Reporting

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Santa Clara
San Jose, California

Date: June 30, 2016
Filing Ref: SCL17

Pursuant to federal Office of Management and Budget (OMB) 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2016-17** 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 **2014-15** fiscal year and as estimated costs for the **2016-17** 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, 2016**, 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. Information Services (ISF) |
| 2. Space Rental | 12. Fleet Management (ISF) |
| 3. County Executive Officer | 13. Insurance (ISF) |
| 4. Procurement | 14. Printing (ISF) |
| 5. County Counsel | 15. Unemployment Insurance (ISF) |
| 6. ESA Employment | 16. Workers' Compensation (ISF) |
| 7. ISD Intergovernmental Service | 17. Employee Benefits (ISF) |
| 8. County Communications/Dispatch | 18. Retiree Healthcare (ISF) |
| 9. Communications Technical Services | 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 2 CFR Part 225, 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: There are no adjustments in the 2016-17 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SANTA CLARA

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Alan Minato

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

Name

Controller-Treasurer

Title

7-1-2016

7-6-2016

Date

Date

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

cc: State and Federal Agencies

Attachment

MAXIMUS
Allocated Costs By Department

Central Service Departments	145 ISD CJIC	101 - 105 Board of Sup	106 Clerk of the Brd	107 Office of Emergency Services	112 FIN Tax Coll	113 COEX LAFCO	114 FIN Clerk - Rec
Building Use	0	59,913	38,016	21,757	54,723	0	82,599
Equipment Use	0	55,609	16,509	0	74,436	0	15,134
263 Space Rental	0	0	0	0	0	0	9,474
107 COEX County Exec	0	126,148	30,043	24,758	35,277	588	36,372
107 COEX OBA	0	2,732	24,600	4,908	19,412	1,573	10,317
110 FIN Con-Trea	0	26,739	42,141	15,439	3,487,425	4,863	292,107
110 FIN Int Audit	0	41,662	0	0	3,104	0	0
118 Procurement	0	4,759	18,855	39,383	165,206	7	53,498
120 Co Counsel	0	2,616,108	7,276	0	45,397	0	(5,579)
130/132 ESA Empl	0	37,271	29,682	6,407	48,992	2,948	58,785
145 ISD	0	46,035	33,135	27,501	76,905	4,529	70,534
145 ISD Intergovt Service	0	5,586	10,907	0	44,050	5,272	50,664
148 FIN Revenue	0	0	0	0	0	0	236
190 County Comm	0	0	0	0	0	0	0
190 County Comm Technical	0	0	0	31,029	0	0	0
263 Facilities	0	276,189	154,227	124,543	252,012	0	400,346
Other Central Services	0	249,596	151,944	292	12,884	130	3,429
Total Allocated	0	3,548,347	557,335	296,017	4,319,823	19,910	1,077,916
Roll Forward	0	2,682,960	257,498	0	2,840,708	(20,576)	266,759
Cost With Roll Forward	0	6,231,307	814,833	296,017	7,160,531	(666)	1,344,675
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	6,231,307	814,833	296,017	7,160,531	(666)	1,344,675



MAXIMUS
Allocated Costs By Department

Central Service Departments	115 Assessor	116 IHSS Prog	117 Measure B	119 COEX Special Program	130 ESA Unemp Ins	130 ESA Liab Insurance	130 ESA Work Comp
Building Use	175,234	0	0	0	2,985	7,963	30,723
Equipment Use	16,667	0	0	5,726	0	0	0
263 Space Rental	0	0	0	0	0	0	0
107 COEX County Exec	73,610	198,093	23,412	0	0	1,957	6,676
107 COEX OBA	19,855	36,579	1,404	629	949	14,443	18,554
110 FIN Con-Trea	137,393	2,554	2,813	9,096	2,438	44,569	315,905
110 FIN Int Audit	0	0	0	0	0	0	0
118 Procurement	96,739	0	0	2,094	326	6,851	17,182
120 Co Counsel	364,718	(5,649)	0	0	0	(1,009,038)	(488,583)
130/132 ESA Empl	229,129	0	0	0	0	9,230	29,512
145 ISD	281,602	0	0	0	0	9,425	32,048
145 ISD Intergovt Service	70,939	0	0	0	2,546	3,779	14,548
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	807,011	0	0	0	13,740	26,750	103,194
Other Central Services	132,122	8,190	0	0	0	432	1,543
Total Allocated	2,405,019	239,767	27,629	17,545	22,984	(883,639)	81,302
Roll Forward	707,126	8,295	(11,659)	(2,607)	8,002	(1,067,001)	(498,669)
Cost With Roll Forward	3,112,145	248,062	15,970	14,938	30,986	(1,950,640)	(417,367)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,112,145	248,062	15,970	14,938	30,986	(1,950,640)	(417,367)



MAXIMUS
Allocated Costs By Department

Central Service Departments	135 Fleet Mgmt	140 Reg of Voter	145 ISD DP Fund 74	145 ISD Printing	168 Affordable Housing	200 Child Support	202 DA Admin
Building Use	362,443	337,505	154,642	35,772	0	0	1,631,730
Equipment Use	6,815	195,529	0	0	0	0	465,281
263 Space Rental	0	0	0	0	0	114,387	0
107 COEX County Exec	33,460	44,050	41,129	1,625	24,908	73,960	129,840
107 COEX OBA	14,363	12,787	22,117	775	11,409	23,045	65,973
110 FIN Con-Trea	96,083	119,198	169,215	10,919	31,178	140,426	416,294
110 FIN Int Audit	0	28,590	0	0	0	0	189
118 Procurement	701,571	35,414	377,851	10,242	8,717	25,903	135,572
120 Co Counsel	0	58,400	32,111	0	11,421	(8,107)	33,874
130/132 ESA Empl	47,010	62,010	188,590	8,369	6,794	231,118	468,600
145 ISD	48,378	111,725	249,972	12,592	8,061	27,380	844,849
145 ISD Intergovt Service	2,944	20,351	5,309	2,546	5,398	23,317	29,256
148 FIN Revenue	0	2,802	0	0	0	0	166,758
190 County Comm	0	0	0	0	0	0	7,148
190 County Comm Technical	52,017	0	0	0	0	0	7,478
263 Facilities	835,807	536,227	880,027	176,782	0	597	2,141,851
Other Central Services	3,500	5,997	17,682	389	570	11,102	31,739
Total Allocated	2,204,391	1,570,585	2,138,645	260,011	108,456	663,128	6,576,432
Roll Forward	736,308	320,241	585,517	727	(2,909)	(121,107)	351,516
Cost With Roll Forward	2,940,699	1,890,826	2,724,162	260,738	105,547	542,021	6,927,948
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,940,699	1,890,826	2,724,162	260,738	105,547	542,021	6,927,948



MAXIMUS
Allocated Costs By Department

Central Service Departments	204 Pub Defender	210 Pretrial Svcs	217 Criminal Justice Support	220 Superior Crt	230 Sheriff	240 Correction	246 Probation
Building Use	21,900	29,576	15,927	0	470,636	3,493,416	1,552,726
Equipment Use	17,479	0	0	0	354,843	282,823	180,718
263 Space Rental	91,832	0	1,419	0	24,546	0	5,418
107 COEX County Exec	75,653	33,233	23,412	156,088	171,515	214,684	146,018
107 COEX OBA	61,056	36,662	18,205	0	90,396	117,340	160,284
110 FIN Con-Trea	207,212	30,637	105,042	153,887	610,273	700,983	563,488
110 FIN Int Audit	0	0	0	0	0	0	0
118 Procurement	28,682	11,777	0	0	149,310	438,679	149,232
120 Co Counsel	12,550	1,918	21,174	0	207,499	112,759	67,165
130/132 ESA Empl	226,542	40,092	0	269,101	606,888	837,512	774,206
145 ISD	471,387	109,878	0	0	1,203,198	1,762,556	1,471,933
145 ISD Intergovt Service	16,306	3,481	6	0	14,475	5,989	17,080
148 FIN Revenue	87,520	12,934	183,390	0	188,589	0	4,015,116
190 County Comm	0	0	210,697	0	6,507,354	76,100	271,529
190 County Comm Technical	0	0	0	0	47,625	19,795	11,277
263 Facilities	216,528	99,347	92,187	0	1,270,062	12,377,907	4,107,095
Other Central Services	15,989	2,759	0	33,197	140,758	53,403	49,015
Total Allocated	1,550,636	412,294	671,459	612,273	12,057,967	20,493,946	13,542,300
Roll Forward	286,296	92,688	(3,944,193)	85,949	2,059,870	2,978,316	1,912,444
Cost With Roll Forward	1,836,932	504,982	(3,272,734)	698,222	14,117,837	23,472,262	15,454,744
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,836,932	504,982	(3,272,734)	698,222	14,117,837	23,472,262	15,454,744



MAXIMUS
Allocated Costs By Department

Central Service Departments	260 Planning & Dev.	261 Environmental Health Services	262 Ag Commissioner	262 Animal Control	262 UC Coop Ext	262 Recycling and Waste Reduction	262 Weed Abatement
Building Use	71,312	61,005	44,704	26,806	13,044	9,487	1,373
Equipment Use	12,460	0	4,054	359	0	0	0
263 Space Rental	0	0	0	0	0	0	0
107 COEX County Exec	38,765	41,787	16,200	189	0	724	392
107 COEX OBA	29,652	8,794	33,153	820	47	392	362
110 FIN Con-Trea	56,087	70,721	50,259	15,081	2,558	10,914	6,257
110 FIN Int Audit	0	0	0	0	0	0	0
118 Procurement	12,091	49,057	11,324	21,899	566	1,254	12
120 Co Counsel	418,127	(1,349)	28,776	0	0	(4,719)	(36)
130/132 ESA Empl	70,613	91,152	72,713	13,426	0	3,819	1,928
145 ISD	109,869	110,301	80,811	15,783	0	3,171	1,692
145 ISD Intergovt Service	10,496	17,371	9,607	5,091	5,091	7,736	5,091
148 FIN Revenue	5,180	29	2,197	2,788	0	0	0
190 County Comm	0	0	0	55,489	0	0	0
190 County Comm Technical	0	0	0	0	0	0	0
263 Facilities	320,933	299,685	78,772	128,846	15,303	7,881	1,631
Other Central Services	4,839	6,805	6,251	1,282	0	162	86
Total Allocated	1,160,424	755,358	438,821	287,859	36,609	40,821	18,788
Roll Forward	163,581	43,351	192,011	72,631	6,069	(13,881)	4,206
Cost With Roll Forward	1,324,005	798,709	630,832	360,490	42,678	26,940	22,994
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,324,005	798,709	630,832	360,490	42,678	26,940	22,994



MAXIMUS
Allocated Costs By Department

Central Service Departments	262 Household Hazardous Waste Program	263 CC Parking	293 Med Ex - Coroner	410 Public Health	411 Vector Control	412 Mental Health	414 Children Shelter & Custody Health Se
Building Use	0	321,963	81,813	216,959	4,394	51,757	0
Equipment Use	0	5,574	12,713	95,526	0	58,824	46,114
263 Space Rental	0	0	0	85,033	0	99,817	0
107 COEX County Exec	0	0	27,201	74,240	31,003	105,963	71,368
107 COEX OBA	1,821	131	7,721	71,116	2,717	201,591	31,491
110 FIN Con-Trea	6,926	3,382	19,674	354,880	28,792	899,954	182,669
110 FIN Int Audit	0	0	0	0	0	0	0
118 Procurement	16,026	0	23,894	130,546	59,878	50,398	20,193
120 Co Counsel	(398)	0	12,942	53,748	(19,441)	210,446	15,683
130/132 ESA Empl	0	0	22,387	636,148	35,118	600,710	312,887
145 ISD	0	0	29,858	531,181	32,773	487,606	412,915
145 ISD Intergovt Service	6,980	0	2,805	2,546	3,984	0	2,546
148 FIN Revenue	0	0	0	102	0	51,824	0
190 County Comm	0	0	33,622	4,445,055	0	0	0
190 County Comm Technical	0	0	0	3,785	0	0	0
263 Facilities	0	1,335,929	357,527	1,345,753	53,804	504,309	6
Other Central Services	74	0	1,048	97,892	1,822	45,014	15,380
Total Allocated	31,429	1,666,979	633,205	8,144,510	234,844	3,368,213	1,111,252
Roll Forward	0	881,734	121,619	1,635,676	24,921	500,248	(27,905)
Cost With Roll Forward	31,429	2,548,713	754,824	9,780,186	259,765	3,868,461	1,083,347
Adjustments	0	0	0	0	0	0	0
Proposed Costs	31,429	2,548,713	754,824	9,780,186	259,765	3,868,461	1,083,347



MAXIMUS
Allocated Costs By Department

Central Service Departments	417 Dept of Alcohol & Drug Services	418 Community Health Services	501 Social Service Agency	509 SSA Nutri Svcs to Aged	603 Roads	608 Aviation	610 County Library
Building Use	297,588	42,135	46,003	0	0	0	0
Equipment Use	10,258	1,288	0	0	0	0	0
263 Space Rental	28,575	11,031	1,253,800	4,958	0	0	0
107 COEX County Exec	54,817	44,398	522,655	1,546	39,901	20,194	91,204
107 COEX OBA	40,156	21,753	335,397	3,653	39,822	926	19,677
110 FIN Con-Trea	165,395	71,299	1,615,135	28,450	178,225	14,750	206,484
110 FIN Int Audit	0	0	88,873	0	0	0	0
118 Procurement	31,346	3,075	419,717	1,091	266,096	6,134	349
120 Co Counsel	23,944	0	(1,580,298)	0	(53,868)	(14,573)	0
130/132 ESA Empl	233,008	145,849	2,074,417	14,709	210,985	8,230	259,520
145 ISD	185,502	123,963	875,617	2,680	218,684	8,557	37,395
145 ISD Intergovt Service	0	0	5,341	0	1,357	645	4,890
148 FIN Revenue	0	0	0	0	0	1,706	0
190 County Comm	0	0	251	0	7,568	0	0
190 County Comm Technical	0	0	485	0	822	0	0
263 Facilities	720,682	191,552	963,210	5,632	59,777	11,091	0
Other Central Services	12,174	5,963	171,841	54,413	10,672	695	16,882
Total Allocated	1,803,445	662,306	6,792,444	117,132	980,041	58,355	636,401
Roll Forward	(20,472)	396,491	9,889	49,348	144,894	(7,353)	(88,398)
Cost With Roll Forward	1,782,973	1,058,797	6,802,333	166,480	1,124,935	51,002	548,003
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,782,973	1,058,797	6,802,333	166,480	1,124,935	51,002	548,003



MAXIMUS
Allocated Costs By Department

Central Service Departments	630 Child & Family	710 Parks Operation	710 Park Discretionary	710 Park Acquisition	725 Valey Health Plan	801 - 899 Other Districts	830 Law Library
Building Use	0	0	0	0	556	70,752	0
Equipment Use	0	0	0	0	0	0	0
263 Space Rental	0	0	0	0	36,949	0	0
107 COEX County Exec	23,412	37,090	0	0	42,866	0	0
107 COEX OBA	0	29,059	33	88	236,389	1,047	0
110 FIN Con-Trea	0	147,439	2,790	2,517	1,310,985	6,355	2,006
110 FIN Int Audit	0	0	0	0	0	0	0
118 Procurement	0	215,844	17,797	0	129,843	0	0
120 Co Counsel	0	(22,117)	(8,772)	(3,550)	(33,952)	0	0
130/132 ESA Empl	0	199,786	0	0	143,623	0	0
145 ISD	0	259,699	0	0	102,145	0	324
145 ISD Intergovt Service	0	1,936	0	0	51,373	0	0
148 FIN Revenue	0	0	0	0	52,215	0	54
190 County Comm	0	276,625	0	0	0	0	0
190 County Comm Technical	0	6,544	0	0	0	0	0
263 Facilities	0	62,030	0	0	2,724	452,458	0
Other Central Services	0	1,256	11,008	0	6,546	0	0
Total Allocated	23,412	1,215,191	22,856	(945)	2,082,262	530,612	2,384
Roll Forward	(3,997)	191,686	16,765	(3,747)	1,083,362	248,157	(1,603)
Cost With Roll Forward	19,415	1,406,877	39,621	(4,692)	3,165,624	778,769	781
Adjustments	0	0	0	0	0	0	0
Proposed Costs	19,415	1,406,877	39,621	(4,692)	3,165,624	778,769	781



MAXIMUS
Allocated Costs By Department

Central Service Departments	9104 Central Fire District	9118 South Santa Clara County Fire Dist	921 Valley Medical Center	Vacant Space	Other Govt Agencies	SubTotal	Direct Billed
Building Use	0	0	207,740	13,091	365,167	10,527,835	0
Equipment Use	0	0	0	0	1,679	1,936,418	0
263 Space Rental	0	0	166,782	0	0	1,934,021	39,134,032
107 COEX County Exec	50,807	0	1,192,804	0	1,197	4,257,232	236,873
107 COEX OBA	41,196	3,553	670,015	0	3,880	2,626,819	0
110 FIN Con-Trea	287,369	16,005	4,791,844	0	78,386	18,371,905	0
110 FIN Int Audit	0	0	10,063	0	0	172,481	0
118 Procurement	0	0	3,953,368	0	914	7,920,562	602,621
120 Co Counsel	0	0	(336,399)	0	226,053	985,661	20,704,511
130/132 ESA Empl	52,414	0	7,866,316	0	5,106	17,293,652	3,266,258
145 ISD	0	0	4,688,366	0	202,487	15,425,002	0
145 ISD Intergovt Service	0	0	42,429	0	5,091	547,155	1,573,864
148 FIN Revenue	0	0	0	0	24,150	4,797,590	0
190 County Comm	938,038	0	0	0	79,630	12,909,106	5,539,024
190 County Comm Technical	9,986	0	2,973	0	146,924	340,740	1,478,819
263 Facilities	225	0	3,163,436	1,431,329	58,792	36,465,746	9,536,892
Other Central Services	0	0	345,263	0	8,670	1,752,700	0
Total Allocated	1,380,035	19,558	26,765,000	1,444,420	1,208,126	138,264,625	82,072,894
Roll Forward	(55,603)	2,574	7,791,411	(162,531)	(1,555,207)	22,152,426	0
Cost With Roll Forward	1,324,432	22,132	34,556,411	1,281,889	(347,081)	160,417,051	82,072,894
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,324,432	22,132	34,556,411	1,281,889	(347,081)	160,417,051	82,072,894



MAXIMUS
Allocated Costs By Department

Central Service Departments	Unallocated	Total
Building Use	0	10,527,835
Equipment Use	0	1,936,418
263 Space Rental	0	41,068,053
107 COEX County Exec	0	4,494,105
107 COEX OBA	0	2,626,819
110 FIN Con-Trea	0	18,371,905
110 FIN Int Audit	0	172,481
118 Procurement	0	8,523,183
120 Co Counsel	0	21,690,172
130/132 ESA Empl	(8,160)	20,551,750
145 ISD	0	15,425,002
145 ISD Intergovt Service	0	2,121,019
148 FIN Revenue	0	4,797,590
190 County Comm	0	18,448,130
190 County Comm Technical	0	1,819,559
263 Facilities	0	46,002,638
Other Central Services	0	1,752,700
Total Allocated	(8,160)	220,329,359
Roll Forward	0	22,152,426
Cost With Roll Forward	(8,160)	242,481,785
Adjustments	0	0
Proposed Costs	(8,160)	242,481,785

