



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

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Santa Cruz
Santa Cruz, California

Date: June 30, 2016
Filing Ref: SCR17

Pursuant to federal Office of Management and Budget (OMB) Circular 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 **Summary Schedule** (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. Central Duplicating (ISF) |
| 2. Auditor-Controller | 12. Information Services (ISF) |
| 3. County Administrative Office | 13. Public Works (ISF) |
| 4. County Counsel | 14. Service Center (ISF) |
| 5. General Services | 15. Risk Mgmt. & Self-Ins. (ISF) |
| 6. Facilities Management | 16. Dental and Health Ins. (ISF) |
| 7. Central Purchasing | 17. Liability & Property Ins. (ISF) |
| 8. Central Stores | 18. Workers' Compensation (ISF) |
| 9. Technical Radio Services | 19. Employee Benefit Staffing (ISF) |
| 10. Personnel | 20. State Unemployment Ins. (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 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 FY Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SANTA CRUZ

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original Signed by

BY Original Signed by Anita Dagan for

Edith Driscoll

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

Name
Auditor-Controller-Treasurer-Tax Collector

Title

6-30-2016

7-20-2016

Date

Date

**Negotiated by Darlene Justice
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

County of Santa Cruz, California
OMB A-87 Cost Plan for Use in FY 2016-2017

FY 2015
 12/19/2015

Summary Schedule

Department	103210 Agricultural Commiss.	103300 Weights & Measures	103400 Mosquito Abatement # 53	106000 Ag Extension Services	109100 Assessor	150000 Board of Supervisors	182000 Clerk of the Board	214000 Clerk- Elections	231000 Recorder	250000 Child Support Services
1 000001 Bldg Use Allowance	\$66,544	\$0	\$0	\$8,412	\$12,192	\$7,650	\$2,270	\$5,766	\$8,032	\$0
2 000002 Equipment Use	3,488	12,470	0	0	3,921	826	0	173,723	27,286	0
3 120000 Auditor-Controller	17,796	2,534	12,622	1,565	30,305	25,170	5,062	46,505	15,580	67,260
4 181000 County Administration	14,687	1,933	8,909	968	23,996	21,884	2,976	58,594	8,813	51,913
5 240000 County Counsel	5,850	0	0	0	61,215	236,013	618	37,671	0	523
6 303000 Communication Technical	0	0	0	0	0	0	0	0	0	0
7 331000 General Services Admin	0	0	0	0	0	0	0	0	0	0
8 333000 Facilities Management	5,653	0	0	26,754	84,115	154,930	21,135	60,380	59,082	12,694
9 334100 Central Purchasing	660	330	2,803	330	742	577	660	3,215	989	2,803
10 334200 Central Stores	112	0	0	20	153	84	2,972	1,931	1,756	0
11 431000 Technical Radio Services	0	0	0	0	0	2	0	0	0	0
12 490000 Parks, Open Space & Cultural	0	0	0	6,910	2,827	1,774	526	1,337	1,863	0
13 510000 Personnel	12,727	1,697	7,636	848	20,363	18,666	2,545	21,212	7,636	44,120
14 515202 General Insurance	21,711	0	0	49	17,186	42,467	0	48,036	1,669	31,207
15 730000 Treasurer/Tax Collector	1,967	0	0	0	0	0	0	0	0	0
Total Current Allocations	151,195	18,964	31,971	45,857	257,015	510,044	38,764	458,369	132,706	210,520
Less: Prior Year Allocations	172,155	18,307	25,808	47,222	241,545	364,700	33,593	407,850	128,008	208,061
Carry-Forward	(20,960)	657	6,163	(1,365)	15,470	145,344	5,171	50,519	4,698	2,459
Proposed Costs	\$130,235	\$19,621	\$38,133	\$44,491	\$272,485	\$655,387	\$43,935	\$508,888	\$137,404	\$212,978

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Department	270000 D.A.- Public Admin	302100 Disaster Response	304100 County Fire Department	350000 Grand Jury	360000 Health Services Agency	363320 Public Guardian	3670 HSA Environment al Health	3601 Agency and Admin Support Svcs	3610 Medical Clinics	3620 Public Health
1 000001 Bldg Use Allowance	\$25,425	\$0	\$0	\$459	\$10,738	\$3,404	\$(625)	\$0	\$6,677	\$4,611
2 000002 Equipment Use	10,308	1,082	0	0	45,798	0	7,256	42,855	27,125	14,076
3 120000 Auditor-Controller	150,050	4,969	20,613	1,625	66,356	4,413	44,486	54,422	130,097	132,778
4 181000 County Administration	90,727	1,394	1,823	37	0	1,233	9,312	29,958	109,477	106,253
5 240000 County Counsel	16,917	0	0	5,755	200,340	934	12,129	0	0	0
6 303000 Communication Technical	0	80,688	0	0	0	0	0	0	0	0
7 331000 General Services Admin	0	17,722	(14,705)	0	0	0	0	0	0	0
8 333000 Facilities Management	199,046	0	0	3,078	(149,479)	23,539	43,068	0	0	0
9 334100 Central Purchasing	2,885	495	3,627	247	0	0	824	2,143	9,810	6,760
10 334200 Central Stores	1,248	58	0	0	9,665	0	0	0	0	0
11 431000 Technical Radio Services	716	257	7	0	0	0	0	0	0	27
12 490000 Parks, Open Space & Cultural	5,896	0	0	106	58,741	1,147	0	0	16,110	7,171
13 510000 Personnel	71,271	848	0	0	0	0	0	(413,299)	93,331	89,089
14 515202 General Insurance	114,088	11,815	0	0	0	0	0	0	0	0
15 730000 Treasurer/Tax Collector	0	0	0	0	0	0	765	0	0	0
Total Current Allocations	688,578	119,327	11,367	11,309	242,160	34,671	117,214	(283,921)	392,628	360,766
Less: Prior Year Allocations	984,129	131,232	28,693	13,730	1,025,086	62,628	29,256	82,003	194,063	159,333
Carry-Forward	(295,551)	(11,905)	(17,326)	(2,421)	(782,926)	(27,957)	87,958	(365,924)	198,565	201,433
Proposed Costs	\$393,028	\$107,421	\$(5,960)	\$8,888	\$(540,766)	\$6,715	\$205,173	\$(649,844)	\$591,192	\$562,199

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Department	3628 HSA	3630 Mental Health (Div 30 & 40)	3640 Substance Abuse	3650 Medicruz	3660 Detention Medical Services	391200 HRA - Homeless Assist.	391600 HRA - Workforce	391700 HRA - Participant	392100 Human Services	392200 HRA - Categorical Aids
1 000001 Bldg Use Allowance	\$0	\$173,330	\$0	\$0	\$0	\$0	\$0	\$0	\$63,085	\$0
2 000002 Equipment Use	0	7,476	0	0	0	0	0	0	8,515	0
3 120000 Auditor-Controller	0	499,393	6,821	25,947	0	0	5,076	0	663,830	219
4 181000 County Administration	26,440	223,377	18,130	4,464	0	0	1,151	0	482,302	0
5 240000 County Counsel	0	95	0	0	0	0	0	0	190,248	0
6 303000 Communication Technical	0	0	0	0	0	0	0	0	0	0
7 331000 General Services Admin	0	0	0	0	0	0	0	0	0	0
8 333000 Facilities Management	0	0	0	0	0	0	0	0	44,486	0
9 334100 Central Purchasing	0	7,090	1,401	660	0	0	577	0	24,719	0
10 334200 Central Stores	0	0	0	0	0	0	0	0	20,930	0
11 431000 Technical Radio Services	0	0	0	0	0	0	0	0	93	0
12 490000 Parks, Open Space & Cultural	0	15,971	0	0	0	0	0	0	48,392	0
13 510000 Personnel	29,696	160,360	20,363	1,697	0	0	0	0	137,382	0
14 515202 General Insurance	0	0	0	0	0	0	0	0	0	0
15 730000 Treasurer/Tax Collector	0	0	0	0	0	0	0	0	5,988	0
Total Current Allocations	56,136	1,087,093	46,716	32,767	0	0	6,804	0	1,689,970	219
Less: Prior Year Allocations	88,967	270,334	34,073	28,982	0	0	6,985	38	1,544,144	284
Carry-Forward	(32,831)	816,759	12,643	3,785	0	0	(181)	(38)	145,826	(65)
Proposed Costs	\$23,306	\$1,903,852	\$59,358	\$36,552	\$0	\$0	\$6,622	\$(38)	\$1,835,796	\$154

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Department	392300 HRA - General Assist.	392400 HRA - Family Relations	393000 Veterans Service Offcr	395200 Community Programs	451000 GF - Courts	540000 Planning	572000 Probation/Ju venile Hall	574000 Probation	576000 St. Corrections	577000 Care of Court Wards
1 000001 Bldg Use Allowance	\$0	\$0	\$0	\$0	\$0	\$25,981	\$13,451	\$17,450	\$0	\$0
2 000002 Equipment Use	0	0	593	0	0	18,263	11,416	46,067	0	0
3 120000 Auditor-Controller	0	1,310	5,311	2,903	1,891	75,499	43,665	191,272	319	219
4 181000 County Administration	0	47	3,842	0	168	57,203	40,131	93,593	26	0
5 240000 County Counsel	0	0	0	0	4,043	155,755	0	30,251	0	0
6 303000 Communication Technical	0	0	0	0	0	0	0	0	0	0
7 331000 General Services Admin	0	0	0	0	0	0	0	0	0	0
8 333000 Facilities Management	0	0	0	0	14,142	310,755	108,374	185,384	0	0
9 334100 Central Purchasing	0	0	1,072	0	82	2,968	3,050	9,728	0	0
10 334200 Central Stores	0	0	105	0	0	942	3,237	0	0	0
11 431000 Technical Radio Services	0	0	0	0	0	0	210	5	0	0
12 490000 Parks, Open Space & Cultural	0	0	0	0	0	6,025	31,630	30,583	0	0
13 510000 Personnel	0	0	3,394	0	0	47,514	36,484	77,210	0	0
14 515202 General Insurance	0	0	0	0	0	0	46,229	29,047	0	0
15 730000 Treasurer/Tax Collector	0	0	0	0	0	1,163	0	104,715	0	0
Total Current Allocations	0	1,357	14,317	2,903	20,327	702,070	337,879	815,304	345	219
Less: Prior Year Allocations	48	6,287	7,798	1,955	60,007	591,382	337,984	704,650	38	509
Carry-Forward	(48)	(4,930)	6,519	948	(39,680)	110,688	(105)	110,654	307	(290)
Proposed Costs	\$(48)	\$(3,573)	\$20,836	\$3,850	\$(19,353)	\$812,757	\$337,774	\$925,957	\$653	\$(71)

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Department	591000 Public Defender	600000 DPW	661000 Sheriff- Coroner	661500 Burial of Indigents	662000 Detention	664000 Crim Security	131830 Assn of Monterey BAG	131855 County Library	134945 Cultural Services	135420 Fish & Game
1 000001 Bldg Use Allowance	\$0	\$24,930	\$28,084	\$0	\$551,769	\$0	\$0	\$0	\$0	\$0
2 000002 Equipment Use	0	0	351,774	0	59,896	106	0	0	0	0
3 120000 Auditor-Controller	74,560	699,224	311,548	159	234,753	30,470	0	37,264	0	0
4 181000 County Administration	7,242	267,992	182,303	17	148,072	23,702	0	73,889	0	0
5 240000 County Counsel	0	(26,698)	56,221	0	0	0	0	0	0	0
6 303000 Communication Technical	0	0	376,544	0	0	0	0	0	0	0
7 331000 General Services Admin	0	0	0	0	0	0	0	0	0	0
8 333000 Facilities Management	0	141,644	209,861	0	527,933	0	0	0	0	0
9 334100 Central Purchasing	82	133,419	16,911	0	12,451	247	0	0	0	0
10 334200 Central Stores	0	2,906	1,153	0	27,143	0	0	0	0	0
11 431000 Technical Radio Services	0	4,321	11,415	0	0	0	0	0	0	0
12 490000 Parks, Open Space & Cultural	0	5,781	7,869	0	39,666	0	0	0	0	0
13 510000 Personnel	0	191,753	139,148	0	118,785	18,666	0	0	0	0
14 515202 General Insurance	0	0	417,847	0	655,270	0	0	0	0	0
15 730000 Treasurer/Tax Collector	147,627	697	61,501	0	0	0	0	0	0	0
Total Current Allocations	229,512	1,445,969	2,172,178	176	2,375,737	73,192	0	111,153	0	0
Less: Prior Year Allocations	230,668	1,687,589	2,118,541	244	2,695,075	63,939	0	46,184	0	0
Carry-Forward	(1,156)	(241,620)	53,637	(68)	(319,338)	9,253	0	64,969	0	0
Proposed Costs	\$228,356	\$1,204,350	\$2,225,814	\$109	\$2,056,400	\$82,445	\$0	\$176,122	\$0	\$0

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Summary Schedule

Department	543100 Housing Planning	138101 RDA Oversite- Housing	333500 Fleet Operations(I SF)	420000 Information Svcvs(ISF)	423000 Duplicating(I SF)	511100 Dental/Health Self Ins	515100 Risk Management & S.I.	515200 Liab. & Property Ins.	515300 Workers Comp Self Ins.	515400 State Unemploye nt Ins.
1 000001 Bldg Use Allowance	\$0	\$0	\$0	\$25,858	\$3,598	\$0	\$2,737	\$0	\$0	\$0
2 000002 Equipment Use	0	0	0	0	0	0	0	0	0	0
3 120000 Auditor-Controller	4,218	0	12,750	119,083	6,346	15,057	13,197	28,648	33,103	2,925
4 181000 County Administration	1,167	0	5,512	55,492	2,834	1,524	6,911	2,846	3,487	319
5 240000 County Counsel	2,568	0	0	1,903	0	0	0	(81,368)	(11,286)	0
6 303000 Communication Technical	0	0	0	0	0	0	0	0	0	0
7 331000 General Services Admin	0	0	38,962	0	0	0	0	0	0	0
8 333000 Facilities Management	0	0	48,066	166,211	24,058	0	203,165	0	0	0
9 334100 Central Purchasing	0	0	6,265	7,337	2,308	0	495	82	165	0
10 334200 Central Stores	0	0	2,449	1,060	0	0	351	0	0	0
11 431000 Technical Radio Services	0	0	0	0	0	0	0	0	0	0
12 490000 Parks, Open Space & Cultural	0	0	0	5,996	834	0	635	0	0	0
13 510000 Personnel	0	0	4,242	42,423	2,545	0	5,091	0	0	0
14 515202 General Insurance	0	0	0	0	0	0	0	0	0	0
15 730000 Treasurer/Tax Collector	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	7,953	0	118,247	425,364	42,524	16,581	232,580	(49,791)	25,469	3,243
Less: Prior Year Allocations	7,871	0	158,119	377,394	54,058	16,353	123,124	(180,861)	75,178	2,439
Carry-Forward	82	0	(39,872)	47,970	(11,534)	228	109,456	131,070	(49,709)	804
Proposed Costs	\$8,035	\$0	\$78,374	\$473,334	\$30,990	\$16,809	\$342,036	\$81,279	\$(24,240)	\$4,047

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Department	515505 Employee Benefit	304300 CSA#4 Pajaro Dunes	135461 SC Flood Control Zone 4	135462 SD- FC/WC	133607 SC Septage CSA 12 Gen	133608 SC Septage CSA 12 ZoneA	134910 CSA#11 Park & Rec	136105 CSA 9E	610000 Redevelopm ent	702000 LAFCO
1 000001 Bldg Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$767
2 000002 Equipment Use	0	0	0	0	0	0	0	0	0	0
3 120000 Auditor-Controller	8,377	7,282	6,991	2,690	(500)	(427)	7,096	347	0	(3,065)
4 181000 County Administration	5,708	750	721	260	0	0	818	37	0	1,511
5 240000 County Counsel	0	0	0	0	0	0	0	0	0	(1,798)
6 303000 Communication Technical	0	0	0	0	0	0	0	0	0	0
7 331000 General Services Admin	0	0	0	0	0	0	0	0	0	0
8 333000 Facilities Management	0	0	0	0	0	0	0	0	0	5,085
9 334100 Central Purchasing	247	1,154	247	247	0	0	0	330	0	247
10 334200 Central Stores	0	0	0	0	0	0	0	0	0	133
11 431000 Technical Radio Services	0	70	0	0	0	0	0	0	0	0
12 490000 Parks, Open Space & Cultural	0	0	0	0	0	0	0	0	0	178
13 510000 Personnel	5,091	0	0	0	0	0	0	0	0	1,697
14 515202 General Insurance	0	0	0	0	0	0	0	0	0	0
15 730000 Treasurer/Tax Collector	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	19,424	9,256	7,960	3,198	(500)	(427)	7,914	714	0	4,756
Less: Prior Year Allocations	11,854	10,024	9,310	3,709	5,926	940	6,367	1,456	0	(28,859)
Carry-Forward	7,570	(768)	(1,350)	(511)	(6,426)	(1,367)	1,547	(742)	0	33,615
Proposed Costs	\$26,993	\$8,489	\$6,610	\$2,686	\$(6,926)	\$(1,794)	\$9,461	\$(27)	\$0	\$38,371

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Summary Schedule

Department	702800 Animal Services Auth.	720000 Transportatio n Comm.	750000 Superior Court	61xxxxx RDA Successor Agency	999999 All Other	2nd Allocation Orphans	Total
1 000001 Bldg Use Allowance	\$0	\$0	\$74,847	\$0	\$182,271	\$0	\$1,349,716
2 000002 Equipment Use	0	0	0	0	0	0	874,323
3 120000 Auditor-Controller	9,229	0	0	402	20,342	0	4,039,954
4 181000 County Administration	36,971	0	0	(1,684)	64,648	0	2,388,812
5 240000 County Counsel	2,616	26,398	0	(528)	192,468	0	1,118,854
6 303000 Communication Technical	0	0	0	0	80,688	0	537,920
7 331000 General Services Admin	0	0	0	0	0	0	41,979
8 333000 Facilities Management	4,452	0	231,420	0	592,301	0	3,361,331
9 334100 Central Purchasing	0	0	0	82	3,907	0	277,475
10 334200 Central Stores	0	498	0	336	2,977	0	82,220
11 431000 Technical Radio Services	0	0	0	0	3,379	0	20,503
12 490000 Parks, Open Space & Cultural	0	0	15,385	0	23,016	0	336,371
13 510000 Personnel	25,454	0	0	0	848	0	1,048,534
14 515202 General Insurance	0	0	0	0	49	0	1,436,668
15 730000 Treasurer/Tax Collector	3,776	0	1,231	0	0	0	329,431
Total Current Allocations	82,499	26,896	322,883	(1,392)	1,166,894	0	17,244,091
Less: Prior Year Allocations	109,457	0	103,703	22,175	1,029,545	0	16,803,389
Carry-Forward	(26,958)	0	219,180	(23,567)	137,349	0	413,806
Proposed Costs	\$55,540	\$26,896	\$542,064	\$(24,958)	\$1,304,243	\$0	\$17,657,897