



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Santa Barbara
Santa Barbara, California**

**Date: May 20, 2019
Filing Ref: SBA20**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2019-20**. 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. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by 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 fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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 | 6. Human Resources |
| 2. County Executive Office | 7. Information Technology ISF |
| 3. County Counsel | 8. Vehicle Operations & Maintenance ISF |
| 4. Auditor-Controller | 9. Risk Management & Insurance ISF |
| 5. General Services-Facilities Management | 10. Communications Services ISF |
| | 11. Utilities 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 cost 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 county departments' costs 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 and 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 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 by 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 Uniform Guidance, 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 reflected in Schedule F submitted by the county must be treated as outlined when calculating the carry-forward in the 2021-22 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SANTA BARBARA

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Betsy M. Schaffer

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name

Auditor-Controller

Title

5-28-2019

6-4-2019

Date

Date

**Negotiated by Joy Lao
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment: Schedule A

County of Santa Barbara
OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2019/20
Allocated Costs By Cost Plan Unit

CostCenter	11000 BOS	21100 DA	21300 Child Supt Srvc	22100 Prob Svcs	22200 Prob Inst	23000 Pub Defend
00001 Equipment an	1,884	34,156		4,191	16,814	37,755
00002 Structure Depr	47,836	443,738		123,545	210,210	322,190
12000 County Execut	61,259	72,393	29,485	104,877	45,652	36,378
13000 County Couns	70,406	4,484	19,295	90,481		7,872
61000 Auditor-Contr	22,850	150,229	61,034	224,598	97,395	64,035
63200 General Servi	14,123	24,304	18,968	36,505	15,506	16,039
63300 General Servi	92,466	259,876		526,367	626,157	141,143
64000 Human Resou	32,879	172,606	98,454	236,195	133,290	106,094
65000 Treasurer	477	4,005	2,754	8,836	3,590	1,620
Total Allocated	344,180	1,165,790	229,990	1,355,595	1,148,614	733,125
RollForward	(51,294)	(17,473)	51,852	207,013	(245,996)	(1,808)
Cost w/ Rollforward	292,886	1,148,317	281,841	1,562,608	902,618	731,318
Adjustments	(9,367)	(5,454)	56,854	(137,731)		(88)
Proposed Costs	283,520	1,142,863	338,696	1,424,877	902,618	731,230

CostCenter	25000 Court Ops	25001 Grand Jury	25002 Ct 0069 Svcs	31100 Fire	31200 OEM	32100 Sher- Coroner
00001 Equipment an				8,351	7,667	505,733
00002 Structure Depr		17,136		36,393	145,313	286,801
12000 County Execut			16,148	216,711	3,204	241,846
13000 County Couns		651	60,235	44,958		433,688
61000 Auditor-Contr	67	4,165	9,903	384,809	16,933	465,634
63200 General Servi			780	49,957	26,225	58,507
63300 General Servi		5,097	135	178,882	38,649	422,269
64000 Human Resou				294,226	6,923	417,494
65000 Treasurer				11,368	59	11,786
Total Allocated	67	27,050	87,200	1,225,654	244,972	2,843,757
RollForward	67	(19,197)	37,986	(106,459)	244,972	(278,741)
Cost w/ Rollforward	134	7,853	125,186	1,119,195	489,944	2,565,016
Adjustments			86		(244,642)	(225,495)
Proposed Costs	134	7,853	125,272	1,119,195	245,302	2,339,521

County of Santa Barbara

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Allocated Costs By Cost Plan Unit

CostCenter	32200 Sher-Custody	32230 Inmate Welfare	41100 PHD	41212 PHD-EMS	41400 CEO-HS	41500 PHD-EHS
00001 Equipment an	201,309					4,017
00002 Structure Depr	442,271		245,198	11,736		14,168
12000 County Execut	137,550	1,522	185,426	4,155	(1,720)	11,220
13000 County Couns	10,093		85,258	4,971	3,470	11,853
61000 Auditor-Contr	295,501	6,808	563,857	20,060	1,756	33,884
63200 General Servi	5,149	3,423	117,752	7,308	9,985	5,761
63300 General Servi	1,199,325	1,479	461,410	9,440		32,744
64000 Human Resou	265,070	4,967	532,700	10,389	4,497	29,759
65000 Treasurer	7,681	59	13,173	226		708
Total Allocated	2,563,950	18,257	2,204,773	68,286	17,988	144,115
RollForward	(418,992)	348	149,049	(108)	(10,323)	8,871
Cost w/ Rollforward	2,144,958	18,605	2,353,822	68,178	7,665	152,985
Adjustments	(126,275)		(51,427)	145	2,140	(24,644)
Proposed Costs	2,018,682	18,605	2,302,396	68,324	9,805	128,342

CostCenter	41540 PHD-AS	41600 PHD-HM	41814 PHD-TSAC	43000 Bwell	43100 MHSA	43200 ADP
00001 Equipment an	6,987	2,616				
00002 Structure Depr	33,576			26,879	46,284	1,310
12000 County Execut	12,530	6,220	127	69,586	104,112	6,160
13000 County Couns	20,940	1,320		(10,472)		
61000 Auditor-Contr	76,286	20,985	832	167,184	304,067	28,161
63200 General Servi	27,761	2,126	390	27,095	14,315	6,656
63300 General Servi	162,523			203,048	430,973	14,722
64000 Human Resou	43,693	16,000	218	186,896	299,606	16,513
65000 Treasurer	610	351		2,993	4,725	399
Total Allocated	384,906	49,619	1,567	673,210	1,204,081	73,922
RollForward	(9,300)	108	(1,170)	70,949	197,476	5,894
Cost w/ Rollforward	375,606	49,726	397	744,159	1,401,557	79,816
Adjustments	(299)			(91,173)	(47,971)	4,036
Proposed Costs	375,307	49,726	397	652,986	1,353,586	83,852

County of Santa Barbara
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Allocated Costs By Cost Plan Unit

CostCenter	44000 Soc Sves	44001 IHSS	44002 WIOA and WDB	51000 Ag Comm	52100 Parks	52371 PLCFD
00001 Equipment an				37,115	112,396	
00002 Structure Depr	497,955			4,359	291,079	
12000 County Execut	243,471	2,202	4,047	16,957	24,830	11
13000 County Couns	(24,113)	1,354		4,351	42,789	
61000 Auditor-Contr	668,252	7,474	17,482	37,261	175,854	194
63200 General Servi	48,363	390	1,559	7,613	59,964	
63300 General Servi	65,576			62,485	158,787	
64000 Human Resou	788,341	7,072	9,937	62,695	113,023	27
65000 Treasurer	19,790	226	239	885	1,724	2
Total Allocated	2,307,634	18,719	33,263	233,720	980,445	234
RollForward	(190,860)	(13,937)	33,263	8,314	188,570	(9)
Cost w/ Rollforward	2,116,774	4,781	66,527	242,035	1,169,015	226
Adjustments	(49,229)			(1,141)	(42)	
Proposed Costs	2,067,546	4,781	66,527	240,894	1,168,973	226

CostCenter	53100 PD	53460 RDA IV Succ	53500 PD-Energy	53600 PD-BS	53641 PD-Oil	53642 PD-FG
00001 Equipment an	5,457			3,725		
00002 Structure Depr	18,461		1,787	8,736		
12000 County Execut	45,145		1,728	12,233	1,529	
13000 County Couns	375,420	2,488	1,139	642	1,719	419
61000 Auditor-Contr	196,862	164	7,450	108,735	5,164	461
63200 General Servi	9,554		29	11,043		
63300 General Servi	121,188		11,222	61,033	4,782	
64000 Human Resou	87,816		4,794	25,883	3,030	
65000 Treasurer	1,501		174	879	21	
Total Allocated	861,403	2,653	28,324	232,909	16,244	880
RollForward	(348,357)	(5,523)	(8,828)	27,797	(10,272)	34
Cost w/ Rollforward	513,047	(2,871)	19,496	260,706	5,972	914
Adjustments	(44,118)		(4,614)	(13,710)		
Proposed Costs	468,929	(2,871)	14,882	246,995	5,972	914

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Allocated Costs By Cost Plan Unit

CostCenter	53643 PD-FE	53644 PD-LFC	53645 PD-CREF	54100 PW-Admin	54210 PW-Roads	54221 GS-Airports
00001 Equipment an				6,951		
00002 Structure Depr				12,441	49,388	
12000 County Execut				27,257	44,753	
13000 County Couns				18,019	92,968	
61000 Auditor-Contr	231	105	262	78,085	325,899	2,586
63200 General Servi		390		7,128	76,282	289
63300 General Servi				84,668	238,024	
64000 Human Resou				134,984	147,432	
65000 Treasurer				635	3,294	
Total Allocated	231	495	262	370,169	978,041	2,875
RollForward	(44)	113	7	108,660	72,365	(3,439)
Cost w/ Rollforward	187	608	269	478,828	1,050,406	(565)
Adjustments				(12,950)	(14,213)	
Proposed Costs	187	608	269	465,879	1,036,193	(565)

CostCenter	54300 PW-Surveyor	54410 PW-Flood	54471 PW-Water	54478 PW-Proj Clnwtr	54500 PW-SWM	54560 PW-Lag San
00001 Equipment an	3,332					
00002 Structure Depr	2,453	8,793	8,270	497	984	7,828
12000 County Execut	2,814	16,926	2,933	959	30,934	7,742
13000 County Couns	18,851	124,423	(6,210)		13,387	41,809
61000 Auditor-Contr	7,082	81,524	9,696	3,883	111,942	32,496
63200 General Servi	290	18,395	6,107	3,537	58,953	21,599
63300 General Servi	15,404	85,944	14,457	3,122	58,140	17,207
64000 Human Resou	5,599	38,342	11,258	2,835	85,894	17,642
65000 Treasurer	232	1,304	221	85	1,465	506
Total Allocated	56,057	375,651	46,731	14,919	361,699	146,829
RollForward	(42,108)	94,946	4,651	3,036	24,930	25,853
Cost w/ Rollforward	13,948	470,597	51,382	17,955	386,629	172,682
Adjustments	(6,333)	10	6,212	(1,283)		
Proposed Costs	7,615	470,607	57,594	16,671	386,629	172,682

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Allocated Costs By Cost Plan Unit

CostCenter	55000 HCD	55200 HCD-AH	55300 HCD-Home Prog	55400 HCD-OCFD	55460 Housing	55600 HCD-CDBG
00001 Equipment an	1,768					
00002 Structure Depr	877					
12000 County Execut	4,904					2,585
13000 County Couns	77,636					
61000 Auditor-Contr	17,597	3,107	1,095	1,139	349	2,566
63200 General Servi	10,100	390	780			4,678
63300 General Servi	6,401					
64000 Human Resou	14,981					603
65000 Treasurer	332					
Total Allocated	134,596	3,497	1,874	1,139	349	10,431
RollForward	(102,344)	546	4,251	575	(52)	5,929
Cost w/ Rollforward	32,252	4,043	6,125	1,714	297	16,360
Adjustments	(2,263)					
Proposed Costs	29,989	4,043	6,125	1,714	297	16,360

CostCenter	55700 HCD-MEF	57000 CSD	62100 CRA-Admin	62200 CRA-Elections	62300 CRA-Recorder	62400 CRA-Assessor
00001 Equipment an		1,829	1,685	65,406	20,378	15,185
00002 Structure Depr		39,514		109,643	92,069	80,851
12000 County Execut	1,463	8,377	2,950	5,970	6,163	24,866
13000 County Couns	(8)		15,142	72,152		
61000 Auditor-Contr	7,235	10,181	15,675	20,809	19,102	53,041
63200 General Servi	3,898	419	5,474	9,713	7,513	7,227
63300 General Servi		61,381	234	149,298	75,427	147,254
64000 Human Resou	3,955	18,861	3,637	17,016	55,765	59,902
65000 Treasurer		171	73	383	500	1,928
Total Allocated	16,542	140,733	44,871	450,392	276,917	390,254
RollForward	(1,473)	21,723	312	64,516	11,202	(35,955)
Cost w/ Rollforward	15,069	162,456	45,183	514,908	288,120	354,298
Adjustments	8	(22,624)		(20,471)	(2,648)	(2,880)
Proposed Costs	15,077	139,832	45,183	494,437	285,472	351,418

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Allocated Costs By Cost Plan Unit

CostCenter	63100 GS-Admin	63410 CEO-Med Mal	63420 CEO-Work Comp	63430 CEO-Liability	63500 GS-Comm	63600 GS-Veh Ops
00001 Equipment an						
00002 Structure Depr	12,411		4,640		6,039	4,657
12000 County Execut	22,401		4,412	4,163	4,686	6,691
13000 County Couns	127,635		(8,224)	(13,755)		
61000 Auditor-Contr	32,908	199	13,644	7,928	19,782	71,478
63200 General Servi	8,424		4,614		11,564	15,174
63300 General Servi	134,055		10,656		27,709	45,958
64000 Human Resou	37,210		6,453	86,611	21,255	26,478
65000 Treasurer	340		117	164	234	538
Total Allocated	375,386	199	36,313	85,112	91,269	170,975
RollForward	159,373	(124)	46,311	124,147	20,712	36,044
Cost w/ Rollforward	534,759	75	82,623	209,259	111,982	207,019
Adjustments	(104,046)		7,282	14,277	(759)	14
Proposed Costs	430,713	75	89,905	223,536	111,223	207,033

CostCenter	63700 GS-ITS	63800 GS-Utilities	64332 HR-Unemp SI	64333 HR-Dent SI	80100 Law Library	81000 SBC Retirement
00001 Equipment an						
00002 Structure Depr	42,572				65,731	
12000 County Execut	14,198	1,209				
13000 County Couns						(462)
61000 Auditor-Contr	31,990	5,495	297	1,198	3,202	26,971
63200 General Servi	12,800	2,339				4,779
63300 General Servi	75,611	74			55,117	
64000 Human Resou	44,577	4,028				16,448
65000 Treasurer	425	117				628
Total Allocated	222,173	13,263	297	1,198	124,050	48,364
RollForward	(4,019)	1,772	(2,859)	(1,608)	(2,474)	1,200
Cost w/ Rollforward	218,154	15,035	(2,562)	(410)	121,576	49,564
Adjustments	(9,019)				(1,353)	301
Proposed Costs	209,135	15,035	(2,562)	(410)	120,224	49,865

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Allocated Costs By Cost Plan Unit

CostCenter	81100 SBC OPEB	81500 LAFCO	83210 SM Pub Airport	83260 Carp Cem Dist	83270 Goleta Cem Dist	83280 Guadalupe
00001 Equipment an						
00002 Structure Depr		302				
12000 County Execut		(2,974)				
13000 County Couns		(517)			1,352	
61000 Auditor-Contr	4,060	9,260		(628)	(137)	(353)
63200 General Servi		3,834				
63300 General Servi		1,898				
64000 Human Resou						
65000 Treasurer						
Total Allocated	4,060	11,803		(628)	1,215	(353)
RollForward	(250)	(17,870)	(154)	419	335	(231)
Cost w/ Rollforward	3,810	(6,067)	(154)	(209)	1,550	(584)
Adjustments		(640)			(321)	(196)
Proposed Costs	3,810	(6,707)	(154)	(209)	1,228	(780)

CostCenter	83300 LA Cem Dist	83310 Oak Hill Cem D	83320 SM Cem Dist	83480 IVCSD	83516 Los Alamos CSD	83566 SY CSD
00001 Equipment an						
00002 Structure Depr						
12000 County Execut						
13000 County Couns						
61000 Auditor-Contr				(4)		
63200 General Servi						
63300 General Servi						
64000 Human Resou						
65000 Treasurer						
Total Allocated				(4)		
RollForward	(332)	(656)	(116)	(4)	(31)	(116)
Cost w/ Rollforward	(332)	(656)	(116)	(8)	(31)	(116)
Adjustments						
Proposed Costs	(332)	(656)	(116)	(8)	(31)	(116)

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Allocated Costs By Cost Plan Unit

CostCenter	83602 VV CSD	83630 CSFPD	83650 MFPD	83750 Lompoc HCD	83817 Embarcadero	84000 Goleta West San
00001 Equipment an						
00002 Structure Depr						
12000 County Execut						
13000 County Couns		637				
61000 Auditor-Contr		2,463	79			61
63200 General Servi						
63300 General Servi						
64000 Human Resou						
65000 Treasurer						
Total Allocated		3,100	79			61
RollForward	(8)	5,894	(1,235)	(185)	(54)	61
Cost w/ Rollforward	(8)	8,994	(1,156)	(185)	(54)	122
Adjustments		(38)				
Proposed Costs	(8)	8,956	(1,156)	(185)	(54)	122

CostCenter	84090 SB MTD	84160 MVMD	84400 CVRD	84560 Carp San Dist	84640 Goleta SD	85100 IVRPD
00001 Equipment an						
00002 Structure Depr						
12000 County Execut						
13000 County Couns						
61000 Auditor-Contr		(404)	906			22,379
63200 General Servi						
63300 General Servi						
64000 Human Resou						
65000 Treasurer						
Total Allocated		(404)	906			22,379
RollForward	(124)	178	1,637	(116)	(162)	4,532
Cost w/ Rollforward	(124)	(226)	2,543	(116)	(162)	26,911
Adjustments			(220)			
Proposed Costs	(124)	(226)	2,323	(116)	(162)	26,911

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Allocated Costs By Cost Plan Unit

CostCenter	85200 Mont San Dist	85215 Summ San Dist	85600 Mon Wtr Dist	85800 SYRWCD	86100 SBCAG	87100 APCD
00001 Equipment an						
00002 Structure Depr						
12000 County Execut						
13000 County Couns					(11,230)	(759)
61000 Auditor-Contr		(26)			17,147	9,985
63200 General Servi					4,779	10,106
63300 General Servi					2,930	6,836
64000 Human Resou						
65000 Treasurer						
Total Allocated		(26)			13,627	26,168
RollForward	(255)	(344)	(85)	(185)	(78,328)	(7,756)
Cost w/ Rollforward	(255)	(370)	(85)	(185)	(64,701)	18,412
Adjustments					11,291	842
Proposed Costs	(255)	(370)	(85)	(185)	(53,410)	19,254

CostCenter	90901 994- Prop10	98000 No Co Jail	99000 Dept 990	99200 Debt Service	99520 Parks Capital	99630 Capital
00001 Equipment an						
00002 Structure Depr			14,449			
12000 County Execut	9,544	911	426			
13000 County Couns	875	17,897				
61000 Auditor-Contr	24,363	2,163	2,728	395	1,295	3,049
63200 General Servi	5,823	780	799		4,954	5,515
63300 General Servi		16,528	15,333			
64000 Human Resou	16,987					
65000 Treasurer	428					
Total Allocated	58,020	38,279	33,734	395	6,249	8,564
RollForward	(21,676)	(208,423)	5,796	(161)	(692)	(26,187)
Cost w/ Rollforward	36,345	(170,144)	39,530	233	5,558	(17,623)
Adjustments		(41,429)	(4,946)			
Proposed Costs	36,345	(211,573)	34,584	233	5,558	(17,623)

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Allocated Costs By Cost Plan Unit

CostCenter	99999 Other	Total A: Subtotal	Total B: Direct Billed	Total C: Unallocated	Total D: Total
00001 Equipment an	9,475	1,116,183			1,116,183
00002 Structure Depr	553,285	4,394,657	2,400		4,397,057
12000 County Execut	3	1,974,258	202,870	2,720,567	4,897,694
13000 County Couns	75,610	1,922,940	4,271,018	1,821,936	8,015,894
61000 Auditor-Contr	288,691	5,654,636	69,499	2,272,319	7,996,454
63200 General Servi	30,565	997,159		20,124	1,017,283
63300 General Servi	1,442,098	8,083,543	1,594,952	1,338,366	11,016,860
64000 Human Resou	823	4,890,663	237,025	194,785	5,322,473
65000 Treasurer		114,982		7,291,233	7,406,216
Total Allocated	2,400,550	29,149,022	6,377,763	15,659,330	51,186,115
RollForward	266,069	49,780			49,780
Cost w/ Rollforward	2,666,619	29,198,801	6,377,763	15,659,330	51,235,894
Adjustments	(228,218)	(1,450,772)			(1,450,772)
Proposed Costs	2,438,401	27,748,029	6,377,763	15,659,330	49,785,122