



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: July 1, 2020
Filing Ref: SBA21**

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 **2020-21**. 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 **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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. County Executive Office |
| 2. County Counsel | 7. Information Technology Services (ISF) |
| 3. Auditor-Controller | 8. Vehicle Operations and Maintenance (ISF) |
| 4. General Services – Facilities Management | 9. Communications (ISF) |
| 5. Human Resources and Civil Service Commission | 10. Utilities (ISF) |
| | 11. Risk Management (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 2022-23 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, CPA, CPFO

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

Name
Auditor-Controller

Title

7-2-2020

7-2-2020

Date

Date

**Negotiated by Alex Tran
Telephone (916) 323-2369**

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 2020/21
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	2,410	44,443		4,191	16,814	40,948
00002 Structure Depr	68,922	443,738	56,570	123,793	230,351	322,190
12000 County Execut	81,363	86,104	30,414	121,562	52,682	43,038
13000 County Couns	31,036	12,112	2,283	142,208		19,295
61000 Auditor-Contr	25,566	176,707	62,695	235,185	100,895	74,640
63200 General Servi	10,758	25,808	15,229	36,007	17,390	13,774
63300 General Servi	127,019	140,920	25,100	430,345	483,301	197,618
64000 Human Resou	48,078	196,918	106,359	286,605	114,053	136,184
65000 Treasurer	456	4,492	2,782	9,277	3,812	1,722
Total Allocated	395,607	1,131,243	301,433	1,389,171	1,019,299	849,409
RollForward	(15,219)	(18,572)	5,510	233,933	(361,155)	99,269
Cost w/ Rollforward	380,388	1,112,671	306,943	1,623,104	658,144	948,678
Adjustments	30,558	(149,325)	838	(24,221)		892
Proposed Costs	410,946	963,346	307,780	1,598,883	658,144	949,570

CostCenter	25001 Grand Jury	25002 Ct 0069 Svs	31100 Fire	31200 OEM	32100 Sher- Coroner	32200 Sher- Custody
00001 Equipment an			5,802	7,667	515,301	202,201
00002 Structure Depr	17,136		36,393	145,320	287,244	448,603
12000 County Execut		18,799	249,663	2,980	272,031	168,061
13000 County Couns	23,015	88,081	33,432		486,160	29,690
61000 Auditor-Contr	2,709	8,092	483,925	13,022	571,171	337,498
63200 General Servi			57,594	10,579	63,337	9,067
63300 General Servi	7,422	176	128,229	65,323	524,541	1,621,758
64000 Human Resou			370,807	6,200	447,984	307,523
65000 Treasurer			12,654	120	12,921	8,396
Total Allocated	50,282	115,147	1,378,499	251,209	3,180,689	3,132,797
RollForward	18,520	61,856	32,237	251,156	(317,467)	61,907
Cost w/ Rollforward	68,802	177,003	1,410,736	502,365	2,863,222	3,194,704
Adjustments	(13,156)	(32,826)	910	(215,466)	(25,336)	(80,864)
Proposed Costs	55,646	144,177	1,411,646	286,899	2,837,885	3,113,840

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
Allocated Costs By Cost Plan Unit

CostCenter	32230 Inmate Welfare	41100 PHD	41212 PHD-EMS	41400 CEO-HS	41500 PHD-EHS	41540 PHD-AS
00001 Equipment an					8,040	6,987
00002 Structure Depr		237,361	11,736		13,958	33,576
12000 County Execut	1,738	224,425	4,340	193	20,842	13,910
13000 County Couns		108,295	12,860	4,273	24,747	14,498
61000 Auditor-Contr	8,381	583,846	17,100	733	55,619	67,044
63200 General Servi	5,935	128,972	9,209	8,352	7,805	30,709
63300 General Servi	452	577,697	11,701		30,030	232,100
64000 Human Resou	5,495	545,518	11,187	3,151	47,148	38,343
65000 Treasurer	64	13,580	189		1,176	485
Total Allocated	22,065	2,419,693	78,321	16,701	209,366	437,652
RollForward	3,345	130,904	(334)	(7,991)	77,612	(10,115)
Cost w/ Rollforward	25,410	2,550,597	77,988	8,710	286,978	427,537
Adjustments	75	5,834	(1,062)		(44,784)	941
Proposed Costs	25,485	2,556,431	76,926	8,710	242,194	428,478

CostCenter	41600 PHD-HM	41814 PHD-TSAC	43000 Bwell	43100 MHSA	43200 ADP	44000 Soc Svcs
00001 Equipment an						
00002 Structure Depr			25,859	49,757	638	439,471
12000 County Execut		84	65,310	96,493	7,363	292,170
13000 County Couns			(4,876)			9,505
61000 Auditor-Contr		600	172,450	325,015	27,625	705,067
63200 General Servi		543	31,830	24,105	3,801	58,333
63300 General Servi			29,297	320,165	6,249	6,306
64000 Human Resou		125	301,667	300,337	21,701	836,900
65000 Treasurer		8	3,075	5,301	481	21,901
Total Allocated		1,361	624,612	1,121,172	67,860	2,369,654
RollForward	(45,803)	(358)	89,534	(121,138)	(8,628)	(25,409)
Cost w/ Rollforward	(45,803)	1,003	714,146	1,000,034	59,232	2,344,245
Adjustments	45,803		489,320	1,743	(61)	1,359,205
Proposed Costs		1,003	1,203,466	1,001,776	59,171	3,703,450

County of Santa Barbara
OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
Allocated Costs By Cost Plan Unit

CostCenter	44001 IHSS	44002 WIOA and WDB	51000 Ag Comm	52100 Parks	52371 PLCFD	53100 PD
00001 Equipment an			39,589	107,915		3,560
00002 Structure Depr			4,359	240,390		12,835
12000 County Execut		4,106	21,097	28,409	4	32,513
13000 County Couns	4,326		5,954	113,310		341,772
61000 Auditor-Contr	1,973	16,496	45,785	165,451	151	142,684
63200 General Servi	543	8,146	10,154	63,047		10,710
63300 General Servi			94,867	341,334		72,510
64000 Human Resou	167	8,312	82,735	132,806	10	100,700
65000 Treasurer	5	247	1,229	2,056	1	1,213
Total Allocated	7,015	37,306	305,770	1,194,719	166	718,497
RollForward	(23,202)	(7,929)	54,514	355,427	(60)	(706,376)
Cost w/ Rollforward	(16,187)	29,377	360,284	1,550,146	106	12,121
Adjustments		38	1,878	(67,613)		138,065
Proposed Costs	(16,187)	29,415	362,162	1,482,533	106	150,186

CostCenter	53200 PD	53460 RDA IV Succ	53500 PD- Energy	53600 PD-BS	53641 PD-Oil	53642 PD-FG
00001 Equipment an				6,143		
00002 Structure Depr	5,626		1,787	8,736		
12000 County Execut	6,272		2,649	14,177	1,753	
13000 County Couns		(7,241)	11,735	181		129
61000 Auditor-Contr	14,822	97	8,232	95,780	5,314	342
63200 General Servi	1,086		386	10,684		
63300 General Servi	24,795		7,878	55,851	5,675	
64000 Human Resou	11,078		6,145	29,687	2,531	
65000 Treasurer	332		193	996	67	
Total Allocated	64,012	(7,144)	39,006	222,233	15,341	471
RollForward	64,012	(7,120)	5,997	(12,155)	(23,828)	(531)
Cost w/ Rollforward	128,023	(14,264)	45,003	210,078	(8,487)	(59)
Adjustments	(62,504)	11,919	(1,036)	(3,138)	938	
Proposed Costs	65,519	(2,345)	43,967	206,940	(7,548)	(59)

County of Santa Barbara

**OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
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				7,360		
00002 Structure Depr				12,441	49,388	
12000 County Execut				16,743	53,840	
13000 County Couns				21,513	99,292	
61000 Auditor-Contr	160	94	215	23,594	426,371	598
63200 General Servi		543		10,280	114,990	24
63300 General Servi				42,495	178,122	
64000 Human Resou				54,317	155,809	
65000 Treasurer				755	3,522	
Total Allocated	160	637	215	189,499	1,081,335	621
RollForward	(16)	91	(33)	(102,483)	149,393	(958)
Cost w/ Rollforward	144	728	183	87,016	1,230,728	(336)
Adjustments				(2,493)	(1,984)	
Proposed Costs	144	728	183	84,523	1,228,744	(336)

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	12,093	4,970	497	984	7,828
12000 County Execut	3,331	20,435	3,464	1,206	36,042	9,215
13000 County Couns	31,121	133,757	(6,150)		(13,767)	58,110
61000 Auditor-Contr	8,395	87,474	11,076	5,461	117,710	33,848
63200 General Servi	677	24,316	7,965	5,273	70,829	33,391
63300 General Servi	10,905	177,953	5,413	2,226	70,166	6,092
64000 Human Resou	5,351	42,355	10,099	2,289	92,201	18,412
65000 Treasurer	226	1,440	238	93	1,630	565
Total Allocated	65,791	499,822	37,076	17,045	375,796	167,462
RollForward	(19,013)	160,008	(16,253)	2,487	(74,415)	61,068
Cost w/ Rollforward	46,778	659,831	20,823	19,532	301,381	228,530
Adjustments	(1,422)	(3,738)	20,488	(288)	210,773	(20,368)
Proposed Costs	45,356	656,093	41,311	19,244	512,154	208,162

County of Santa Barbara
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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	36,323					
12000 County Execut	7,549					286
13000 County Couns	78,357					
61000 Auditor-Contr	20,842	2,188	1,596	935	259	2,100
63200 General Servi	15,839					3,801
63300 General Servi	104,631					
64000 Human Resou	14,029					
65000 Treasurer	447					
Total Allocated	279,785	2,188	1,596	935	259	6,187
RollForward	78,150	(1,295)	436	524	(28)	1,596
Cost w/ Rollforward	357,935	893	2,032	1,459	232	7,783
Adjustments	(21)					
Proposed Costs	357,915	893	2,032	1,459	232	7,783

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	76,477	16,889	17,303
00002 Structure Depr		35,622		105,230	89,176	73,205
12000 County Execut	1,098	7,459	3,494	6,974	7,039	29,773
13000 County Couns	(82)		21,328	78,508		
61000 Auditor-Contr	5,459	9,114	5,705	23,921	21,193	64,359
63200 General Servi	3,258	24	4,475	7,730	7,581	7,770
63300 General Servi		212,477	1,353	171,493	84,022	144,453
64000 Human Resou	2,924	26,474	5,068	19,193	24,932	75,902
65000 Treasurer		179	90	356	391	2,025
Total Allocated	12,657	293,177	43,199	489,882	251,223	414,789
RollForward	(6,425)	110,135	(8,889)	93,486	(60,417)	(28,605)
Cost w/ Rollforward	6,232	403,312	34,310	583,368	190,806	386,184
Adjustments	2,184	(435)	38	6,773	687	(6,040)
Proposed Costs	8,416	402,877	34,348	590,141	191,493	380,144

County of Santa Barbara

**OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
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	12,743		4,771		6,050	4,657
12000 County Execut	29,319		(61,990)	51,173	6,125	7,276
13000 County Couns	34,504		7,058	(31,114)	429	
61000 Auditor-Contr	13,696	97	12,070	9,606	19,912	80,330
63200 General Servi	7,899		5,342	1,991	11,585	18,902
63300 General Servi	37,150		11,798		26,285	154,112
64000 Human Resou	19,756		4,180	26,315	42,018	29,562
65000 Treasurer	311		128	191	255	473
Total Allocated	155,378	97	(16,643)	58,163	112,659	295,313
RollForward	(136,524)	15	(54,247)	(160,217)	29,156	46,460
Cost w/ Rollforward	18,854	112	(70,890)	(102,054)	141,814	341,773
Adjustments	2,210		172,205	2,503,805	(3,783)	661
Proposed Costs	21,064	112	101,315	2,401,751	138,031	342,434

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	43,362				65,731	
12000 County Execut	15,661	905				
13000 County Couns						44
61000 Auditor-Contr	33,554	4,934	105	982	2,455	24,576
63200 General Servi	22,177	2,534				
63300 General Servi	82,453	70			47,044	
64000 Human Resou	63,156	3,266				11,559
65000 Treasurer	446	76				591
Total Allocated	260,810	11,785	105	982	115,230	36,770
RollForward	7,865	(2,660)	(32)	43	(33,285)	(8,639)
Cost w/ Rollforward	268,674	9,125	73	1,025	81,945	28,131
Adjustments	(5,235)	188			(36,071)	
Proposed Costs	263,439	9,312	73	1,025	45,874	28,131

County of Santa Barbara
OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
Allocated Costs By Cost Plan Unit

CostCenter	81100 SBC OPEB	81500 LAFCO	83260 Carp Cem Dist	83270 Goleta Cem Dist	83280 Guadalupe	83480 IVCSD
00001 Equipment an						
00002 Structure Depr		302				
12000 County Execut		(15,055)				
13000 County Couns		(542)		(535)		
61000 Auditor-Contr	3,404	4,424	474	74	1,742	2,231
63200 General Servi		2,989				
63300 General Servi		1,332				
64000 Human Resou						
65000 Treasurer						
Total Allocated	3,404	(6,551)	474	(460)	1,742	2,231
RollForward	(649)	(28,236)	1,434	86	2,985	2,231
Cost w/ Rollforward	2,754	(34,786)	1,908	(374)	4,727	4,462
Adjustments		(175)				
Proposed Costs	2,754	(34,961)	1,908	(374)	4,727	4,462

CostCenter	83490 Los Olivos CSD	83630 CSFPD	83650 MFPD	84160 MVMD	84400 CVRD	84640 Goleta SD
00001 Equipment an						
00002 Structure Depr						
12000 County Execut						
13000 County Couns		1,708	1,285			
61000 Auditor-Contr	(1,804)	1,175	2,342	(115)	(883)	
63200 General Servi						
63300 General Servi						
64000 Human Resou						
65000 Treasurer						
Total Allocated	(1,804)	2,883	3,627	(115)	(883)	
RollForward	(1,804)	660	4,470	960	(1,506)	(703)
Cost w/ Rollforward	(3,608)	3,543	8,097	845	(2,389)	(703)
Adjustments						
Proposed Costs	(3,608)	3,543	8,097	845	(2,389)	(703)

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
Allocated Costs By Cost Plan Unit

CostCenter	85100 IVRPD	85215 Summ San Dist	86100 SBCAG	87100 APCD	90901 994- Prop10	98000 No Co Jail
00001 Equipment an						
00002 Structure Depr						
12000 County Execut					7,604	2,126
13000 County Couns			8,304	6,196	(1,644)	90,066
61000 Auditor-Contr	22,985	(72)	15,257	10,939	22,501	3,097
63200 General Servi			3,878	7,860	7,167	2,534
63300 General Servi			3,781	8,205		6,312
64000 Human Resou					22,021	
65000 Treasurer					409	
Total Allocated	22,985	(72)	31,219	33,200	58,059	104,135
RollForward	3,056	449	(10,964)	(10,679)	(18,821)	(75,970)
Cost w/ Rollforward	26,041	377	20,255	22,521	39,238	28,165
Adjustments					22,212	(104,135)
Proposed Costs	26,041	377	20,255	22,521	61,450	(75,970)

CostCenter	99000 Dept 990	99200 Debt Service	99520 Parks Capital	99630 Capital	99999 Other	Total A: Subtotal
00001 Equipment an					9,475	1,148,130
00002 Structure Depr	14,735				519,906	4,368,818
12000 County Execut	265				8	2,215,909
13000 County Couns					237,816	2,362,344
61000 Auditor-Contr	1,728	292	1,890	2,478	278,273	6,000,125
63200 General Servi			9,054	7,657	34,506	1,138,734
63300 General Servi	6,013				807,405	7,972,417
64000 Human Resou						5,277,642
65000 Treasurer						124,068
Total Allocated	22,740	292	10,944	10,135	1,887,389	30,608,188
RollForward	(18,617)	(131)	11,668	(4,348)	(87,370)	(372,975)
Cost w/ Rollforward	4,123	161	22,612	5,787	1,800,019	30,235,214
Adjustments					36,148	4,159,751
Proposed Costs	4,123	161	22,612	5,787	1,836,167	34,394,964

County of Santa Barbara
OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
Allocated Costs By Cost Plan Unit

CostCenter	Total B: Direct Billed	Total C: Unallocated	Total D: Total
00001 Equipment an			1,148,130
00002 Structure Depr	2,400		4,371,218
12000 County Execut	242,075	3,035,454	5,493,438
13000 County Couns	4,409,778	1,472,861	8,244,984
61000 Auditor-Contr	55,676	2,226,259	8,282,060
63200 General Servi			1,138,734
63300 General Servi	1,260,443	1,412,131	10,644,990
64000 Human Resou	212,455	49,717	5,539,814
65000 Treasurer		7,834,095	7,958,163
Total Allocated	6,182,827	16,030,516	52,821,532
RollForward			(372,975)
Cost w/ Rollforward	6,182,827	16,030,516	52,448,558
Adjustments			4,159,751
Proposed Costs	6,182,827	16,030,516	56,608,308