



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Santa Cruz
Santa Cruz, California**

**Date: June 26, 2020
Filing Ref: SCR21**

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 the **Summary Schedule** (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 | 12. Information Services (ISF) |
| 2. Auditor-Controller-Treasurer/Tax Collector | 13. Public Works (ISF) |
| 3. County Administration | 14. Service Center (ISF) |
| 4. County Counsel | 15. Risk Management (ISF) |
| 5. General Services Admin | 16. Dental and Health Insurance (ISF) |
| 6. Facilities Management | 17. Liability and Property Insurance (ISF) |
| 7. Central Purchasing | 18. Workers' Compensation Insurance (ISF) |
| 8. Central Stores | 19. Employee Benefit Staffing (ISF) |
| 9. Technical Radio Services | 20. State Unemployment Insurance Program (ISF) |
| 10. Personnel | |
| 11. Central Duplicating (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: There are no adjustments in the fiscal year 2020-21 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SANTA CRUZ

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Edith Driscoll

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

Name
Auditor-Controller-Treasurer-Tax Collector

Title

6-29-2020

7-22-2020

Date

Date

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

cc: State and Federal Agencies

Attachment: Summary Schedule

County of Santa Cruz, California
2 CFR Part 200 Cost Plan for Use in FY 2020-21

FY 2018-19 Actuals
 12/16/2019

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	183000 Economic Dev	184000 Cannabis Licensing	185000 Homeless Coordinator
1 000001 Bldg Depreciation	\$59,256	\$0	\$0	\$15,383	\$6,591	\$5,363	\$647	\$447	\$346	\$0
2 000002 Equipment Depreciation	1,696	6,960	0	0	0	3,469	0	0	0	0
3 131215 Cert Debt Svc Interest	0	0	0	0	0	0	0	0	0	0
4 120000 Auditor-Controller-TTC	16,090	1,984	11,146	1,048	23,319	17,538	5,594	4,525	6,209	6,363
5 181000 County Administration	19,269	2,322	11,499	1,118	25,335	23,198	5,717	3,986	129,358	2,134
6 240000 County Counsel	14,232	0	0	0	51,270	212,510	38,410	0	39,724	0
7 303100 Communications-911	0	0	0	0	0	0	0	0	0	0
8 331000 General Services Admin	0	0	0	0	0	0	0	0	0	0
9 333000 Facilities Management	13,087	0	0	23,216	81,454	74,613	7,182	5,215	7,416	0
10 334100 Central Purchasing	647	471	1,176	294	647	647	353	235	294	529
11 334200 Central Stores	261	0	0	10	160	38	4,648	0	33	0
12 431000 Technical Radio Services	0	0	0	0	0	0	0	0	0	0
13 490000 Parks, Open Space & Cultural	0	0	0	13,856	4,924	4,006	483	334	258	0
14 510000 Personnel	9,897	1,164	5,822	582	12,808	11,643	2,911	1,746	2,329	582
15 515202 General Insurance	23,234	0	0	2,195	18,383	30,919	0	0	0	0
Total Current Allocations	157,668	12,901	29,643	57,703	224,891	383,944	65,945	16,489	185,968	9,609
Less: Prior Year Allocations	104,092	8,631	31,813	63,518	296,601	669,781	28,903	26,828	490,286	0
Carry-Forward	53,576	4,270	(2,170)	(5,815)	(71,710)	(285,837)	37,042	(10,339)	(304,318)	0
Proposed Costs	\$211,245	\$17,171	\$27,474	\$51,887	\$153,181	\$98,107	\$102,987	\$6,149	\$(118,350)	\$9,609

County of Santa Cruz, California
2 CFR Part 200 Cost Plan for Use in FY 2020-21

FY 2018-19 Actuals
 12/16/2019

Summary Schedule

Department	214000 Clerk- Elections	231000 Recorder	250000 Child Support Services	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
1 000001 Bldg Depreciation	\$4,361	\$4,342	\$0	\$13,745	\$0	\$0	\$248	\$437,555	\$2,008	\$4,872
2 000002 Equipment Depreciation	40,423	1,039	0	0	0	0	0	0	0	1,071
3 131215 Cert Debt Svc Interest	0	0	0	0	0	0	0	552,044	0	0
4 120000 Auditor-Controller-TTC	33,440	24,375	38,382	110,456	3,515	17,415	992	194,686	3,052	39,563
5 181000 County Administration	43,253	9,402	48,362	121,861	2,523	1,972	31	0	1,240	41,977
6 240000 County Counsel	26,978	0	2,286	10,440	0	0	26,349	246,119	63,543	30,122
7 303100 Communications-911	0	0	0	0	35,416	0	0	0	0	0
8 331000 General Services Admin	0	0	0	0	20,328	15,610	0	0	0	0
9 333000 Facilities Management	62,101	68,422	10,689	256,310	6,426	0	3,231	(153,546)	23,287	81,223
10 334100 Central Purchasing	1,647	529	2,000	4,647	353	6,235	118	0	0	1,294
11 334200 Central Stores	192	2,503	0	1,546	95	0	0	12,089	0	0
12 431000 Technical Radio Services	0	0	0	6,709	2,265	0	0	0	0	364
13 490000 Parks, Open Space & Cultural	3,257	3,244	0	10,268	0	0	185	162,976	3,176	3,640
14 510000 Personnel	16,883	4,657	24,451	58,216	1,164	0	0	0	0	20,958
15 515202 General Insurance	2,969	1,785	33,376	47,518	5,305	0	0	0	0	0
Total Current Allocations	235,504	120,299	159,547	641,717	77,391	41,232	31,155	1,451,923	96,306	225,084
Less: Prior Year Allocations	356,597	133,710	185,451	731,312	86,053	28,732	23,014	837,844	58,895	186,015
Carry-Forward	(121,093)	(13,411)	(25,904)	(89,595)	(8,662)	12,500	8,141	614,079	37,411	39,069
Proposed Costs	\$114,411	\$106,887	\$133,642	\$552,122	\$68,730	\$53,731	\$39,295	\$2,066,002	\$133,717	\$264,153

County of Santa Cruz, California
2 CFR Part 200 Cost Plan for Use in FY 2020-21

FY 2018-19 Actuals
 12/16/2019

Summary Schedule

Department	3601 Agency and Admin Support Svcs	3610 Medical Clinics	3620 Public Health	3628 HSA	3630 Mental Health (Div 30 & 40)	3640 Substance Abuse	3650 Medicruz	3660 Detention Medical Services	391200 HRA - Homeless Assist.	391600 HRA - Workforce
1 000001 Bldg Depreciation	\$0	\$35,866	\$15,966	\$0	\$35,555	\$0	\$0	\$0	\$0	\$0
2 000002 Equipment Depreciation	15,054	38,427	694	0	0	0	0	0	0	0
3 131215 Cert Debt Svc Interest	0	0	0	0	0	0	0	0	0	0
4 120000 Auditor-Controller-TTC	45,434	128,381	75,836	0	359,360	6,605	22,846	0	0	12,317
5 181000 County Administration	42,299	166,160	101,444	0	284,660	23,009	8,997	0	0	1,826
6 240000 County Counsel	0	0	0	0	0	0	0	0	0	0
7 303100 Communications-911	0	0	0	0	0	0	0	0	0	0
8 331000 General Services Admin	0	0	0	0	0	0	0	0	0	0
9 333000 Facilities Management	0	(87,734)	(116,559)	0	(23,820)	0	0	0	0	0
10 334100 Central Purchasing	3,294	10,706	7,647	0	5,412	1,353	471	0	0	1,647
11 334200 Central Stores	0	0	0	0	0	0	0	0	0	0
12 431000 Technical Radio Services	0	0	228	0	0	0	0	0	0	0
13 490000 Parks, Open Space & Cultural	0	32,307	14,382	0	32,027	0	0	0	0	0
14 510000 Personnel	(84,357)	83,831	51,230	0	125,165	14,554	2,911	0	0	0
15 515202 General Insurance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	21,724	407,943	150,867	0	818,359	45,521	35,224	0	0	15,790
Less: Prior Year Allocations	(445,331)	504,390	249,733	0	881,681	48,007	18,231	0	0	6,652
Carry-Forward	467,055	(96,447)	(98,866)	0	(63,322)	(2,486)	16,993	0	0	9,138
Proposed Costs	\$488,779	\$311,497	\$52,002	\$0	\$755,037	\$43,036	\$52,218	\$0	\$0	\$24,928

County of Santa Cruz, California
2 CFR Part 200 Cost Plan for Use in FY 2020-21

FY 2018-19 Actuals
 12/16/2019

Summary Schedule

Department	391700 HRA - Participant	392100 Human Services	392200 HRA - Categorical Aids	392300 HRA - General Assist.	392400 HRA - Family Relations	393000 Veterans Service Offcr	395200 Community Programs	451000 GF - Courts	540000 Planning	572000 Probation/Juvenile Hall
1 000001 Bldg Depreciation	\$0	\$259,819	\$0	\$0	\$0	\$0	\$0	\$0	\$14,046	\$74,874
2 000002 Equipment Depreciation	0	0	0	0	0	0	0	0	9,238	1,008
3 131215 Cert Debt Svc Interest	0	297,671	0	0	0	0	0	0	0	0
4 120000 Auditor-Controller-TTC	0	492,060	4,602	0	472	3,845	1,859	828	53,203	34,563
5 181000 County Administration	0	551,469	0	0	29	4,515	0	106	74,451	46,343
6 240000 County Counsel	0	237,986	0	0	0	0	0	37,952	264,223	0
7 303100 Communications-911	0	0	0	0	0	0	0	0	0	0
8 331000 General Services Admin	0	0	0	0	0	0	0	0	0	0
9 333000 Facilities Management	0	(49,668)	0	0	0	0	0	12,728	188,137	65,906
10 334100 Central Purchasing	0	15,235	0	0	0	412	941	59	1,819	2,353
11 334200 Central Stores	0	26,778	0	0	0	21	0	0	795	2,852
12 431000 Technical Radio Services	0	823	0	0	0	0	0	0	0	4,735
13 490000 Parks, Open Space & Cultural	0	133,991	0	0	0	0	0	0	10,492	53,372
14 510000 Personnel	0	271,128	0	0	0	2,329	0	0	38,423	24,451
15 515202 General Insurance	0	0	0	0	0	0	0	0	0	49,493
Total Current Allocations	0	2,237,292	4,602	0	501	11,122	2,800	51,673	654,827	359,949
Less: Prior Year Allocations	0	1,807,118	3,748	0	761	10,761	1,653	(5,446)	568,393	387,093
Carry-Forward	0	430,174	854	0	(260)	361	1,147	57,119	86,434	(27,144)
Proposed Costs	\$0	\$2,667,466	\$5,455	\$0	\$242	\$11,482	\$3,946	\$108,791	\$741,262	\$332,806

County of Santa Cruz, California
2 CFR Part 200 Cost Plan for Use in FY 2020-21

FY 2018-19 Actuals
 12/16/2019

Summary Schedule

Department	574000 Probation	576000 St. Corrections	577000 Care of Court Wards	591000 Public Defender	600000 DPW	661000 Sheriff- Coroner	661500 Burial of Indigents	662000 Detention	664000 Crt Security	131830 Assn of Monterey BAG
1 000001 Bldg Depreciation	\$11,192	\$0	\$0	\$0	\$15,606	\$1,133,843	\$0	\$314,768	\$0	\$0
2 000002 Equipment Depreciation	0	0	0	0	0	120,080	0	53,917	0	0
3 131215 Cert Debt Svc Interest	0	0	0	0	0	0	0	0	0	0
4 120000 Auditor-Controller-TTC	173,144	81	130	144,753	326,318	275,511	100	191,120	24,737	0
5 181000 County Administration	112,149	0	0	7,719	299,297	218,964	17	175,847	33,999	0
6 240000 County Counsel	104,426	0	0	231,584	(3,424)	126,717	0	0	0	0
7 303100 Communications-911	0	0	0	0	0	566,654	0	0	0	0
8 331000 General Services Admin	0	0	0	0	0	0	0	0	0	0
9 333000 Facilities Management	261,690	0	0	0	231,429	17,305	0	745,142	0	0
10 334100 Central Purchasing	6,764	0	118	0	44,612	13,064	0	9,706	235	0
11 334200 Central Stores	0	0	0	0	7,636	1,562	0	35,742	0	0
12 431000 Technical Radio Services	178	0	0	0	57,240	126,797	0	0	0	0
13 490000 Parks, Open Space & Cultural	53,146	0	0	0	10,068	151	0	62,589	0	0
14 510000 Personnel	54,723	0	0	0	131,575	99,550	0	82,667	16,883	0
15 515202 General Insurance	31,197	0	0	0	0	577,496	0	684,917	0	0
Total Current Allocations	808,610	81	247	384,056	1,120,356	3,277,694	117	2,356,414	75,855	0
Less: Prior Year Allocations	855,142	122	173	277,998	1,032,729	3,212,491	171	2,837,807	82,484	0
Carry-Forward	(46,532)	(41)	74	106,058	87,627	65,203	(54)	(481,393)	(6,629)	0
Proposed Costs	\$762,077	\$40	\$322	\$490,114	\$1,207,983	\$3,342,898	\$63	\$1,875,022	\$69,225	\$0

County of Santa Cruz, California
2 CFR Part 200 Cost Plan for Use in FY 2020-21

FY 2018-19 Actuals
 12/16/2019

Summary Schedule

Department	131855 County Library	134945 Cultural Services	135420 Fish & Game	543100 Housing Planning	136101 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.
1 000001 Bldg Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$11,099	\$1,945	\$0	\$0
2 000002 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 131215 Cert Debt Svc Interest	0	0	0	0	0	0	0	0	0	0
4 120000 Auditor-Controller-TTC	20,532	0	0	3,636	0	13,500	85,358	3,742	10,000	10,707
5 181000 County Administration	26,630	0	0	1,496	0	6,152	60,618	2,377	1,570	9,486
6 240000 County Counsel	0	0	0	0	0	0	5,430	0	0	0
7 303100 Communications-911	0	0	0	0	0	0	0	0	0	0
8 331000 General Services Admin	0	0	0	0	0	21,101	0	0	0	0
9 333000 Facilities Management	0	0	0	0	0	47,905	149,671	31,617	0	280,509
10 334100 Central Purchasing	0	0	59	0	0	4,176	4,291	1,059	0	575
11 334200 Central Stores	0	0	0	0	0	4,152	539	0	0	568
12 431000 Technical Radio Services	0	0	0	0	0	0	0	0	0	0
13 490000 Parks, Open Space & Cultural	0	0	0	0	0	0	8,291	1,453	0	0
14 510000 Personnel	0	0	0	0	0	2,911	27,362	1,164	0	4,657
15 515202 General Insurance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	47,162	0	59	5,132	0	99,896	352,659	43,357	11,570	306,502
Less: Prior Year Allocations	131,359	0	0	4,892	0	146,157	507,775	48,136	12,549	202,073
Carry-Forward	(84,197)	0	0	240	0	(46,261)	(155,116)	(4,779)	(979)	104,429
Proposed Costs	\$(37,035)	\$0	\$59	\$5,372	\$0	\$53,636	\$197,542	\$38,578	\$10,591	\$410,931

County of Santa Cruz, California
2 CFR Part 200 Cost Plan for Use in FY 2020-21

FY 2018-19 Actuals
 12/16/2019

Summary Schedule

Department	515200 Liab. & Property Ins.	515300 Workers Comp Self Ins.	515400 State Unemploye nt Ins.	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
1 000001 Bldg Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 000002 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 131215 Cert Debt Svc Interest	0	0	0	0	0	0	0	0	0	0
4 120000 Auditor-Controller-TTC	25,083	22,963	1,702	4,375	4,374	5,405	1,989	0	57	4,770
5 181000 County Administration	3,761	3,733	279	4,712	869	823	299	0	0	879
6 240000 County Counsel	21,419	(1,753)	0	0	0	0	0	0	0	0
7 303100 Communications-911	0	0	0	0	0	0	0	0	0	0
8 331000 General Services Admin	0	0	0	0	0	0	0	0	0	0
9 333000 Facilities Management	0	0	0	0	0	0	0	0	0	0
10 334100 Central Purchasing	412	176	0	235	1,118	765	471	0	0	0
11 334200 Central Stores	0	0	0	0	0	0	0	0	0	0
12 431000 Technical Radio Services	0	0	0	0	0	0	0	0	0	0
13 490000 Parks, Open Space & Cultural	0	0	0	0	0	0	0	0	0	0
14 510000 Personnel	0	0	0	2,329	0	0	0	0	0	0
15 515202 General Insurance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	50,676	25,119	1,982	11,651	6,360	6,992	2,758	0	57	5,650
Less: Prior Year Allocations	(127,522)	33,408	2,879	19,194	6,275	8,257	2,919	(455)	(397)	6,123
Carry-Forward	178,198	(8,289)	(897)	(7,543)	85	(1,265)	(161)	455	454	(473)
Proposed Costs	\$228,873	\$16,830	\$1,085	\$4,108	\$6,446	\$5,728	\$2,598	\$455	\$511	\$5,176

County of Santa Cruz, California
2 CFR Part 200 Cost Plan for Use in FY 2020-21

FY 2018-19 Actuals
 12/16/2019

Summary Schedule

Department	136105 CSA 9E	702000 LAFCO	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 Depreciation	\$0	\$2,248	\$1,540	\$0	\$84,925	\$0	\$234,759	\$0	\$2,803,216
2 000002 Equipment Depreciation	0	0	0	0	0	0	0	0	293,076
3 131215 Cert Debt Svc Interest	0	0	0	0	0	0	0	0	849,715
4 120000 Auditor-Controller-TTC	160	(375)	8,720	0	1,758	454	69,938	0	3,236,646
5 181000 County Administration	27	0	44,774	0	0	0	0	0	2,816,342
6 240000 County Counsel	0	(1,880)	16,061	88,765	0	(246)	(101,447)	0	1,787,795
7 303100 Communications-911	0	0	0	0	0	0	106,248	0	708,317
8 331000 General Services Admin	0	0	0	0	0	0	0	0	57,040
9 333000 Facilities Management	0	28,019	9,132	0	257,951	0	716,230	0	3,335,916
10 334100 Central Purchasing	235	59	0	0	0	59	1,079	0	162,730
11 334200 Central Stores	0	309	568	0	0	635	1,379	0	105,112
12 431000 Technical Radio Services	0	0	220	0	0	0	22,080	0	221,640
13 490000 Parks, Open Space & Cultural	0	1,679	0	0	27,276	0	70,829	0	722,659
14 510000 Personnel	0	0	19,211	0	0	0	0	0	1,148,510
15 515202 General Insurance	0	0	0	0	0	0	494	0	1,509,283
Total Current Allocations	422	30,059	100,227	88,765	371,909	902	1,121,589	0	19,757,997
Less: Prior Year Allocations	171	32,507	137,063	44,933	448,816	(4,854)	1,154,133	0	19,501,028
Carry-Forward	251	(2,448)	(36,836)	43,832	(76,907)	5,756	(32,544)	0	247,301
Proposed Costs	\$674	\$27,610	\$63,391	\$132,597	\$295,002	\$6,658	\$1,089,044	\$0	\$20,005,298