



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: May 20, 2021
Filing Ref: SBA22**

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 **2021-22**. 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 **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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 | 8. Information Technology Services ISF |
| 2. Structure Depreciation | 9. Vehicle Operations and Maintenance ISF |
| 3. County Executive | |
| 4. County Counsel | 10. Risk Management and Insurance ISF |
| 5. Auditor-Controller | 11. Communications Services ISF |
| 6. General Services-Facilities Services | 12. Utilities ISF |
| 7. Human Resources | |

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 2023-24 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

5-24-2021

5-28-2021

Date

Date

**Negotiated by Adam Russ
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 2021/22
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	1,164	55,594		4,191	12,448	40,948
00002 Structure Depr	69,268	435,083	50,369	123,793	210,210	311,099
12000 County Execut	45,440	91,371	31,988	120,408	55,185	48,049
13000 County Couns	15,949	27,699	748	142,779		2,423
61000 Auditor-Contr	23,116	176,736	65,225	226,209	106,980	86,233
63200 General Servic	14,214	21,823	15,533	33,356	12,461	12,654
63300 General Servic	142,443	423,999	28,317	397,407	684,921	255,193
64000 Human Resour	31,304	257,029	92,846	307,597	123,708	113,964
65000 Treasurer	301	4,103	2,827	8,588	3,565	1,773
Total Allocated	343,199	1,493,438	287,852	1,364,328	1,209,477	872,334
RollForward	8,385	333,102	(13,091)	146,464	60,863	139,297
Cost w/ Rollforward	351,584	1,826,540	274,761	1,510,792	1,270,340	1,011,631
Adjustments	8,288	(159,685)	(3,047)	(56,552)	(121,448)	(16,016)
Proposed Costs	359,871	1,666,855	271,714	1,454,240	1,148,892	995,616

CostCenter	25000 Court Ops	25001 Grand Jury	25002 Ct 0069 Svs	31100 Fire	31200 OEM	32100 Sher-Coroner
00001 Equipment an				5,802	6,052	569,019
00002 Structure Depr		17,136		36,393	145,336	287,244
12000 County Execut			14,880	260,044	4,185	285,236
13000 County Couns		42,595	91,996	78,789		431,450
61000 Auditor-Contr		4,051	7,922	463,562	12,417	539,816
63200 General Servic	289	2,836	2,836	61,759	9,438	63,217
63300 General Servic		7,878		117,926	78,750	573,102
64000 Human Resour				373,296	7,488	483,561
65000 Treasurer				12,418	172	12,944
Total Allocated	289	74,497	117,634	1,409,989	263,837	3,245,588
RollForward	222	47,447	30,434	184,335	263,508	494,176
Cost w/ Rollforward	511	121,944	148,067	1,594,324	527,345	3,739,765
Adjustments		(23,947)	(26,851)	(34,110)	(68)	(87,707)
Proposed Costs	511	97,996	121,216	1,560,214	527,277	3,652,058

County of Santa Barbara
OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2021/22
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	80,186					6,880
00002 Structure Depr	462,909		237,456	11,736		15,091
12000 County Execut	186,031	2,140	230,593	5,273		22,532
13000 County Couns	37,573		76,614	39,423		15,821
61000 Auditor-Contr	358,630	7,158	596,039	16,522	511	64,901
63200 General Servic	4,835	3,297	98,077	4,926	456	6,499
63300 General Servic	1,353,639	23	591,699	14,460		9,701
64000 Human Resour	347,718	7,262	544,790	10,608		49,860
65000 Treasurer	8,816	62	13,881	153		1,120
Total Allocated	2,840,336	19,943	2,389,150	103,101	967	192,405
RollForward	303,746	1,686	205,336	34,815	(19,161)	73,253
Cost w/ Rollforward	3,144,082	21,628	2,594,485	137,916	(18,194)	265,658
Adjustments	(162,537)		(116,493)	(22,385)		(52,158)
Proposed Costs	2,981,545	21,628	2,477,992	115,531	(18,194)	213,500

CostCenter	41540 PHD-AS	41600 PHD-HM	41814 PHD-TSAC	43000 Bwell	43100 MHSA	43200 ADP
00001 Equipment an	6,434					
00002 Structure Depr	33,576				75,764	
12000 County Execut	13,922		(25,000)	73,776	102,723	9,916
13000 County Couns	15,841			15,678		
61000 Auditor-Contr	60,403		248	186,065	300,706	34,713
63200 General Servic	26,392		433	28,769	18,578	2,475
63300 General Servic	272,510			(3,390)	503,316	7,633
64000 Human Resour	49,658			190,186	299,917	31,352
65000 Treasurer	434			3,302	5,584	637
Total Allocated	479,169		(24,319)	494,385	1,306,588	86,726
RollForward	94,563	(49,619)	(25,886)	(87,192)	170,129	18,642
Cost w/ Rollforward	573,732	(49,619)	(50,205)	407,194	1,476,716	105,367
Adjustments	(63,321)	49,619	25,000	498,735	(140,440)	(2,493)
Proposed Costs	510,411		(25,205)	905,929	1,336,277	102,874

County of Santa Barbara
OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2021/22
Allocated Costs By Cost Plan Unit

CostCenter	44000 Soc Svs	44001 IHSS	44002 WIOA and WDB	44003 CWS	51000 Ag Comm	52100 Parks
00001 Equipment an					45,240	107,520
00002 Structure Depr	455,194				4,359	249,658
12000 County Execut	305,958		4,432		21,001	30,352
13000 County Couns	59,046	6,866		61,698	8,531	41,819
61000 Auditor-Contr	730,601	1,210	15,514		47,968	153,397
63200 General Servic	57,501		433		9,385	52,322
63300 General Servic	213,725				81,028	273,726
64000 Human Resour	858,234		8,379		65,935	150,288
65000 Treasurer	21,878		237		1,395	2,126
Total Allocated	2,702,136	8,076	28,995	61,698	284,844	1,061,207
RollForward	502,208	(10,643)	(4,269)	61,698	52,525	80,804
Cost w/ Rollforward	3,204,344	(2,567)	24,726	123,396	337,369	1,142,011
Adjustments	(46,539)		124	1,198,558	(1,962)	(113,970)
Proposed Costs	3,157,805	(2,567)	24,850	1,321,954	335,407	1,028,042

CostCenter	52371 PLCFD	53100 PD	53200 PD	53460 RDA IV Succ	53500 PD-Energy	53600 PD-BS
00001 Equipment an		2,365				6,413
00002 Structure Depr		12,835	5,626		1,787	8,736
12000 County Execut	4	30,707	6,481		2,248	14,682
13000 County Couns		392,411		117	8,872	940
61000 Auditor-Contr	178	135,088	12,439	77	6,607	83,276
63200 General Servic		9,754	2,528		525	11,253
63300 General Servic		65,279	28,103		8,928	47,024
64000 Human Resour	11	95,929	11,110		5,519	30,294
65000 Treasurer	1	1,363	299		178	821
Total Allocated	194	745,732	66,586	194	34,664	203,440
RollForward	(41)	(71,554)	66,586	(2,459)	10,954	(15,493)
Cost w/ Rollforward	153	674,177	133,173	(2,265)	45,618	187,947
Adjustments		157,126	(66,324)	570	(1,070)	(6,085)
Proposed Costs	153	831,303	66,849	(1,695)	44,548	181,863

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Allocated Costs By Cost Plan Unit

CostCenter	53641 PD-Oil	53642 PD-FG	53643 PD-FE	53644 PD-LFC	53645 PD-CREF	54100 PW-Admin
00001 Equipment an						9,230
00002 Structure Depr						12,441
12000 County Execut	1,673					12,509
13000 County Couns		70				15,657
61000 Auditor-Contr	4,100	298	90	41	225	24,622
63200 General Servic				433		7,569
63300 General Servic						128,889
64000 Human Resour	3,048					71,739
65000 Treasurer	51					650
Total Allocated	8,872	368	90	474	225	283,306
RollForward	(7,372)	(513)	(140)	(21)	(37)	(73,913)
Cost w/ Rollforward	1,499	(145)	(50)	453	189	209,393
Adjustments	124					(98,230)
Proposed Costs	1,624	(145)	(50)	453	189	111,163

CostCenter	54210 PW-Roads	54221 GS-Airports	54300 PW-Surveyor	54410 PW-Flood	54471 PW-Water	54478 PW-Proj Clwtr
00001 Equipment an			3,332			
00002 Structure Depr	49,388		2,453	11,109	5,127	
12000 County Execut	57,076		3,729	20,595	3,164	1,271
13000 County Couns	159,009		54,620	118,624	41,188	
61000 Auditor-Contr	511,331	595	11,442	78,838	8,885	4,419
63200 General Servic	94,853	20	7,200	36,996	6,066	5,219
63300 General Servic	154,812		12,437	139,583	15,920	62
64000 Human Resour	134,756		9,217	39,643	5,859	2,277
65000 Treasurer	3,384		246	1,245	186	62
Total Allocated	1,164,608	615	104,675	446,633	86,395	13,310
RollForward	200,781	(2,260)	54,951	70,982	33,452	(325)
Cost w/ Rollforward	1,365,389	(1,645)	159,626	517,615	119,847	12,985
Adjustments	(59,773)		(22,687)	(14,164)	(5,582)	
Proposed Costs	1,305,616	(1,645)	136,938	503,451	114,265	12,985

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Allocated Costs By Cost Plan Unit

CostCenter	54500 PW-SWM	54560 PW-Lag San	55000 HCD	55200 HCD-AH	55300 HCD-Home Prog	55400 HCD-OCFD
00001 Equipment an						
00002 Structure Depr	984	8,812	36,323			
12000 County Execut	37,304	9,512	10,178			
13000 County Couns	2,113	36,968	62,062			
61000 Auditor-Contr	124,497	37,169	23,778	3,018	453	717
63200 General Servic	65,686	38,522	12,279	1,155		
63300 General Servic	118,739	5,343	15,358			
64000 Human Resour	87,250	19,886	20,481			
65000 Treasurer	1,823	500	417			
Total Allocated	438,395	156,713	180,875	4,174	453	717
RollForward	76,697	9,884	48,542	676	(1,421)	(422)
Cost w/ Rollforward	515,092	166,597	229,418	4,850	(968)	295
Adjustments	190,420	(432)	12,661			
Proposed Costs	705,512	166,165	242,079	4,850	(968)	295

CostCenter	55460 Housing	55600 HCD-CDBG	55700 HCD-MEF	57000 CSD	62000 Clk-Rec-Assr	62100 CRA-Admin
00001 Equipment an				610	21,056	1,685
00002 Structure Depr				44,963		
12000 County Execut			1,353	6,327		3,669
13000 County Couns						18,256
61000 Auditor-Contr	198	969	3,501	13,652	46	4,970
63200 General Servic			433	4,176	40	8,946
63300 General Servic				95,332		
64000 Human Resour			2,773	17,059		4,708
65000 Treasurer			22	127		47
Total Allocated	198	969	8,082	182,246	21,142	42,280
RollForward	(151)	(9,462)	(8,468)	64,138	21,142	(2,591)
Cost w/ Rollforward	47	(8,492)	(386)	246,384	42,284	39,689
Adjustments				(46,796)		
Proposed Costs	47	(8,492)	(386)	199,588	42,284	39,689

County of Santa Barbara
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Allocated Costs By Cost Plan Unit

CostCenter	62200 CRA- Elections	62300 CRA- Recorder	62400 CRA- Assessor	63100 GS- Admin	63410 CEO- Med Mal	63420 CEO- Work Comp
00001 Equipment an	71,798	16,404	38,635			
00002 Structure Depr	105,230	89,176	73,205	12,743		4,771
12000 County Execut	8,683	8,073	29,618	25,828		29
13000 County Couns	81,792			86,050		1,916
61000 Auditor-Contr	24,171	21,485	59,081	16,278		8,869
63200 General Servic	8,311	6,679	7,895	5,933		3,992
63300 General Servic	149,105	78,793	146,701	49,121		12,687
64000 Human Resour	23,756	26,284	74,962	30,542		4,273
65000 Treasurer	464	303	1,969	303		124
Total Allocated	473,311	247,197	432,067	226,797		36,660
RollForward	44,486	(27,073)	58,794	(44,542)	(199)	(6,934)
Cost w/ Rollforward	517,797	220,125	490,861	182,255	(199)	29,726
Adjustments	(10,402)	(964)	(11,863)	(9,788)		198,187
Proposed Costs	507,394	219,161	478,998	172,466	(199)	227,913

CostCenter	63430 CEO- Liability	63500 GS- Comm	63600 GS- Veh Ops	63700 GS-ITS	63800 GS- Utilities	64332 HR- Unemp SI
00001 Equipment an						
00002 Structure Depr		6,102	4,657	43,369		
12000 County Execut	920	5,986	8,367	20,181	315	
13000 County Couns	165,838					
61000 Auditor-Contr	8,867	17,229	57,212	37,036	3,202	50
63200 General Servic		8,377	18,253	15,546	2,166	
63300 General Servic		49,605	85,508	89,770	217	
64000 Human Resour	1,136	30,075	35,467	73,341	1,846	
65000 Treasurer	186	248	435	538	62	
Total Allocated	176,947	117,623	209,899	279,781	7,808	50
RollForward	77,558	26,744	38,925	66,687	(5,455)	(247)
Cost w/ Rollforward	254,505	144,367	248,824	346,468	2,353	(198)
Adjustments	2,327,223	(14,064)	12,552	(7,191)	75	
Proposed Costs	2,581,729	130,303	261,376	339,277	2,428	(198)

County of Santa Barbara
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Allocated Costs By Cost Plan Unit

CostCenter	64333 HR-Dent SI	80100 Law Library	81000 SBC Retirement	81100 SBC OPEB	81500 LAFCO	83260 Carp Cem Dist
00001 Equipment an						
00002 Structure Depr		65,731			302	
12000 County Execut					(8,584)	
13000 County Couns			141			
61000 Auditor-Contr	848	1,742	21,946	2,653	2,783	(944)
63200 General Servic		2,836	3,771		2,836	
63300 General Servic		83,671			1,510	
64000 Human Resour			7,603			
65000 Treasurer			562			
Total Allocated	848	153,981	34,022	2,653	(1,153)	(944)
RollForward	(351)	31,283	(14,806)	(1,407)	(12,699)	(317)
Cost w/ Rollforward	497	185,263	19,216	1,246	(13,851)	(1,261)
Adjustments		(20,590)	3,372		28,150	
Proposed Costs	497	164,673	22,588	1,246	14,299	(1,261)

CostCenter	83270 Goleta Cem Dist	83280 Guadalupe	83480 IVCSD	83490 Los Olivos CSD	83630 CSFPD	83650 MFPD
00001 Equipment an						
00002 Structure Depr						
12000 County Execut						
13000 County Couns	1,789					
61000 Auditor-Contr	(2,358)	(181)	2,707	(1,763)	(6,850)	(2,213)
63200 General Servic						
63300 General Servic						
64000 Human Resour						
65000 Treasurer						
Total Allocated	(569)	(181)	2,707	(1,763)	(6,850)	(2,213)
RollForward	(1,784)	172	2,711	(1,763)	(9,950)	(2,292)
Cost w/ Rollforward	(2,354)	(9)	5,418	(3,527)	(16,799)	(4,505)
Adjustments	140					
Proposed Costs	(2,214)	(9)	5,418	(3,527)	(16,799)	(4,505)

County of Santa Barbara
OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2021/22
Allocated Costs By Cost Plan Unit

CostCenter	84000 Goleta West San	84160 MVMD	84400 CVRD	85100 IVRPD	85215 Summ San Dist	86100 SBCAG
00001 Equipment an						
00002 Structure Depr						
12000 County Execut						
13000 County Couns						62,116
61000 Auditor-Contr		(836)	(1,949)	13,925	(1,959)	12,627
63200 General Servic						3,771
63300 General Servic						3,767
64000 Human Resour						
65000 Treasurer						
Total Allocated		(836)	(1,949)	13,925	(1,959)	82,280
RollForward	(61)	(432)	(2,855)	(8,455)	(1,933)	57,400
Cost w/ Rollforward	(61)	(1,268)	(4,804)	5,470	(3,891)	139,680
Adjustments						(47,505)
Proposed Costs	(61)	(1,268)	(4,804)	5,470	(3,891)	92,175

CostCenter	87100 APCD	90901 994- Prop10	98000 No Co Jail	99000 Dept 990	99200 Debt Service	99520 Parks Capital
00001 Equipment an						
00002 Structure Depr				15,467		
12000 County Execut		4,059		496		
13000 County Couns	4,857	963	76,477			
61000 Auditor-Contr	7,246	21,066	1,884	2,023	246	2,029
63200 General Servic	17,202	5,985	5,199	1,444		7,079
63300 General Servic	8,889			8,268		
64000 Human Resour		7,813				
65000 Treasurer		367				
Total Allocated	38,193	40,253	83,560	27,698	246	9,109
RollForward	11,237	(17,767)	83,633	(1,090)	(149)	2,859
Cost w/ Rollforward	49,430	22,486	167,193	26,607	97	11,968
Adjustments	(7,900)	14,690	(83,560)	(3,044)		
Proposed Costs	41,530	37,177	83,633	23,564	97	11,968

County of Santa Barbara
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Allocated Costs By Cost Plan Unit

CostCenter	99630 Capital Outlay	99999 Other	Total A: Subtotal	Total B: Direct Billed	Total C: Unallocated	Total D: Total
00001 Equipment an		9,475	1,122,479			1,122,479
00002 Structure Depr		545,537	4,398,546	2,400		4,400,946
12000 County Execut			2,266,886	166,615	2,867,531	5,301,032
13000 County Couns		297,331	2,903,513	4,623,425	1,604,409	9,131,347
61000 Auditor-Contr	2,693	211,798	5,925,013	69,895	2,445,644	8,440,552
63200 General Servic	11,096	34,664	1,051,489		110,691	1,162,181
63300 General Servic		1,736,770	9,368,194	1,632,368	1,311,345	12,311,907
64000 Human Resour			5,283,637	146,694	545,381	5,975,712
65000 Treasurer			123,300		8,216,712	8,340,012
Total Allocated	13,789	2,835,576	32,443,057	6,641,397	17,101,714	56,186,167
RollForward	5,225	607,173	4,512,244			4,512,244
Cost w/ Rollforward	19,015	3,442,749	36,955,301	6,641,397	17,101,714	60,698,412
Adjustments		(388,486)	2,547,385			2,547,385
Proposed Costs	19,015	3,054,263	39,502,686	6,641,397	17,101,714	63,245,797