



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Santa Barbara
Santa Barbara, California

Date: June 29, 2023
Filing Ref: SBA24

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 **2023-24**. 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 **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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 | 7. Information Technology Services ISF |
| 2. Structure Depreciation | 8. Vehicle Operations and Maintenance ISF |
| 3. County Executive | 9. Risk Management and Insurance ISF |
| 4. County Counsel | 10. Communications Services ISF |
| 5. Auditor-Controller | 11. Utilities ISF |
| 6. General Services-Facilities services | |

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 fiscal year 2023-24 Cost Allocation Plan has a total of (\$2,031,160) in adjustments. The adjustments are (\$269,733) - Costs of the North County Jail that were not assigned; (\$1,079,057) - Fixed costs of one-time projects excluded to avoid repeating them with roll-forward; \$458 and (\$458) - Social Services' Child Welfare Services costs were removed from Unit 44000 Social Services to 44003 Child Welfare Services; (\$682,369) - Costs reduction to eliminate the roll-forward effect of large variances from prior years due to one-time increases/decreases in costs of County Counsel. These adjustments will not be included in subsequent carry forward.

SECTION IV: ACCEPTANCE

COUNTY OF SANTA BARBARA

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Betsy M. Schaffer

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

Name

Auditor-Controller

Title

07-12-2023

Date

07-13-2023

Date

cc: State and Federal Agencies
Attachment: Schedule A

**Negotiated by Tatyana Boltovskaya
Telephone (916) 306-7775**

County of Santa Barbara
OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2023/24
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	1,812	52,869		4,191	15,280	34,762
00002 Structure Depr	66,181	433,164	35,500	122,398	206,496	301,100
12000 County Execut	50,848	115,958	33,745	150,402	49,858	62,755
13000 County Couns	240,741	33,792	1,165	153,660		6,739
61000 Auditor-Contr	22,977	184,184	59,436	243,479	80,216	101,016
63200 General Servic	4,546	10,571	6,688	29,624	12,454	4,553
63300 General Servic	182,555	421,893	15,620	262,715	664,751	281,994
64000 Human Resour	31,342	246,122	97,046	386,564	110,455	152,774
65000 Treasurer	248	6,063	3,550	11,319	3,497	3,032
Total Allocated	601,250	1,504,615	252,751	1,364,351	1,143,007	948,725
RollForward	249,764	170,861	(32,054)	56,575	54,979	92,406
Cost w/ Rollforward	851,014	1,675,476	220,697	1,420,926	1,197,986	1,041,131
Adjustments	(159,201)	(49,444)		(68,073)	(53,261)	(3,246)
Proposed Costs	691,813	1,626,032	220,697	1,352,853	1,144,725	1,037,885

CostCenter	25000 Court Ops	25001 Grand Jury	25002 Ct 0069 Svcs	31100 Fire	31200 OEM	32100 Sher-Coroner
00001 Equipment an				3,439	5,395	682,887
00002 Structure Depr		17,136		36,393	145,336	281,808
12000 County Execut			608	343,605	4,824	341,345
13000 County Couns		25,485	74,472	70,899		657,460
61000 Auditor-Contr		1,200	9,076	497,420	12,913	523,482
63200 General Servic		1,153	828	80,584	5,553	87,416
63300 General Servic		11,155		220,715	55,152	898,678
64000 Human Resour				484,186	11,577	603,007
65000 Treasurer				16,838	203	16,797
Total Allocated		56,130	84,983	1,754,080	240,953	4,092,879
RollForward	(289)	5,580	(5,799)	378,200	(22,816)	934,998
Cost w/ Rollforward	(289)	61,710	79,184	2,132,280	218,137	5,027,877
Adjustments			10,113	(14,330)	(53)	(182,197)
Proposed Costs	(289)	61,710	89,297	2,117,950	218,084	4,845,680

County of Santa Barbara
OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2023/24
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	94,116					4,355
00002 Structure Depr	462,185		224,031	11,682		15,082
12000 County Execut	235,551	2,116	263,709	5,157	(187,451)	23,968
13000 County Couns	34,914		51,552	67,937	2,977	36,691
61000 Auditor-Contr	387,744	6,385	579,509	13,251	455	58,236
63200 General Servic	16,202	5,349	95,555	9,437	169	5,503
63300 General Servic	2,047,094	437	570,058	16,538		25,014
64000 Human Resour	414,809	6,417	667,118	10,550	198	52,050
65000 Treasurer	11,021	64	17,475	209		1,199
Total Allocated	3,703,637	20,767	2,469,007	134,761	(183,652)	222,098
RollForward	1,025,837	824	196,351	54,044	(184,619)	32,233
Cost w/ Rollforward	4,729,474	21,591	2,665,358	188,805	(368,270)	254,331
Adjustments	(118,796)		(2,104)	(33,767)		(16,712)
Proposed Costs	4,610,678	21,591	2,663,254	155,038	(368,270)	237,620

CostCenter	41540 PHD-AS	41814 CEO-TSAC	43000 Bwell	43100 MHSA	43200 ADP	44000 Soc Svcs
00001 Equipment an	3,091					
00002 Structure Depr	33,576			63,322		455,194
12000 County Execut	14,715		90,474	116,764	13,712	358,945
13000 County Couns	94,988		313,051			60,367
61000 Auditor-Contr	45,611	193	187,027	290,275	41,690	705,532
63200 General Servic	16,498		18,869	13,349	2,307	38,196
63300 General Servic	304,933		1,249	568,071	189	69,509
64000 Human Resour	45,767		218,052	307,046	44,611	971,049
65000 Treasurer	562		5,037	6,917	827	27,674
Total Allocated	559,740	193	833,759	1,365,744	103,336	2,686,466
RollForward	143,892	(488)	(159,361)	199,595	19,103	30,870
Cost w/ Rollforward	703,632	(295)	674,398	1,565,339	122,439	2,717,336
Adjustments	(183,228)		11,855	(40,847)		(51,423)
Proposed Costs	520,404	(295)	686,253	1,524,492	122,439	2,665,913

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2023/24
Allocated Costs By Cost Plan Unit

CostCenter	44001 IHSS	44002 WIOA and WDB	44003 CWS	51000 Ag Comm	52100 Parks	52371 PLCFD
00001 Equipment an				44,708	64,515	
00002 Structure Depr				4,276	261,427	
12000 County Execut		6,035		27,512	34,746	2
13000 County Couns	6,261		1,860,836	8,544	101,519	
61000 Auditor-Contr	2,402	20,032		44,666	130,190	195
63200 General Servic	651	1,953		6,299	65,622	
63300 General Servic				155,406	394,797	
64000 Human Resour		11,897		72,603	134,153	
65000 Treasurer		331		1,651	2,734	
Total Allocated	9,313	40,248	1,860,836	365,663	1,189,704	197
RollForward	1,238	11,129	600,579	82,781	242,466	4
Cost w/ Rollforward	10,551	51,378	2,461,415	448,445	1,432,170	201
Adjustments			(458)	(11,206)	(162,756)	
Proposed Costs	10,551	51,378	2,460,958	437,239	1,269,414	201

CostCenter	53100 PD	53200 PD	53460 RDA IV Succ	53500 PD- Energy	53600 PD-BS	53641 PD-Oil
00001 Equipment an					3,995	
00002 Structure Depr	19,147	4,372				
12000 County Execut	66,531	10,479			2	1,611
13000 County Couns	302,399		806	18,802	989	
61000 Auditor-Contr	287,319	14,040	83	16	97	2,920
63200 General Servic	13,060	976	1,302	28	2,361	
63300 General Servic	215,987	29,747				
64000 Human Resour	148,882	16,775				2,413
65000 Treasurer	3,051	404				73
Total Allocated	1,056,377	76,794	2,191	18,846	7,444	7,016
RollForward	216,618	13,432	1,427	(14,748)	(189,911)	(1,979)
Cost w/ Rollforward	1,272,995	90,226	3,617	4,098	(182,467)	5,037
Adjustments	44,915					
Proposed Costs	1,317,910	90,226	3,617	4,098	(182,467)	5,037

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Allocated Costs By Cost Plan Unit

CostCenter	53642 PD-FG	53643 PD-FE	53644 PD-LFC	53645 PD-CREF	54100 PW-Admin	54210 PW-Roads
00001 Equipment an					11,457	
00002 Structure Depr					11,323	48,161
12000 County Execut					16,790	77,570
13000 County Couns	145				98,387	129,179
61000 Auditor-Contr	291	45	35	153	23,731	412,691
63200 General Servic			488		5,783	109,767
63300 General Servic					55,065	385,343
64000 Human Resour					50,478	163,917
65000 Treasurer					595	4,035
Total Allocated	436	45	523	153	273,608	1,330,663
RollForward	68	(45)	49	(73)	88,532	225,827
Cost w/ Rollforward	504		573	80	362,141	1,556,489
Adjustments					(59,362)	(50,431)
Proposed Costs	504		573	80	302,779	1,506,058

CostCenter	54221 GS-Airports	54300 PW-Surveyor	54410 PW-Flood	54471 PW-Water	54478 PW-Proj Clnwtr	54500 PW-SWM
00001 Equipment an		3,332				
00002 Structure Depr		1,907	12,093	5,127		984
12000 County Execut		4,358	27,632	3,534	1,407	43,441
13000 County Couns		39,784	438,456	90,465		76,159
61000 Auditor-Contr	1,420	8,822	72,989	8,264	4,837	111,932
63200 General Servic	254	2,612	40,083	12,043	5,696	80,452
63300 General Servic		12,982	110,002	11,720	3	177,752
64000 Human Resour		7,059	45,434	6,025	2,824	104,000
65000 Treasurer		264	1,430	195	83	2,071
Total Allocated	1,674	81,118	748,118	137,374	14,849	596,792
RollForward	1,059	(869)	315,650	56,561	1,539	(32,024)
Cost w/ Rollforward	2,732	80,249	1,063,768	193,935	16,388	564,768
Adjustments	(25,930)	(287,363)	11,075	(31,615)		23,401
Proposed Costs	(23,198)	(207,114)	1,074,842	162,320	16,388	588,169

County of Santa Barbara
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Allocated Costs By Cost Plan Unit

CostCenter	54560 PW- Lag San	55000 HCD	55200 HCD- AH	55300 HCD- Home Prog	55400 HCD- OCFD	55460 Housing
00001 Equipment an						
00002 Structure Depr	7,828	36,698				
12000 County Execut	10,530	11,335				
13000 County Couns	32,060	140,288				
61000 Auditor-Contr	33,338	19,713	18,891	540	371	195
63200 General Servic	43,113	7,167	488			
63300 General Servic	9,736	91,689				
64000 Human Resour	23,898	22,370				
65000 Treasurer	700	599				
Total Allocated	161,202	329,859	19,380	540	371	195
RollForward	4,921	136,323	15,206	87	(346)	(3)
Cost w/ Rollforward	166,122	466,183	34,586	627	25	193
Adjustments	(77,050)	51,636				
Proposed Costs	89,072	517,819	34,586	627	25	193

CostCenter	55600 HCD- CDBG	55700 HCD- MEF	57000 CSD	62000 Clk- Rec-Assr	62100 CRA- Admin	62200 CRA- Elections
00001 Equipment an			2,375	126,334		53,751
00002 Structure Depr			28,296			97,912
12000 County Execut		4,128	6,288		3,770	12,603
13000 County Couns	2,490	875	983	416	12,409	85,357
61000 Auditor-Contr	1,970	7,215	15,466	47	5,700	32,786
63200 General Servic		1,493	1,372	85	2,234	8,091
63300 General Servic			198,147		175	197,244
64000 Human Resour		7,354	38,162		6,201	44,313
65000 Treasurer		217	135		9	471
Total Allocated	4,460	21,281	291,225	126,882	30,498	532,528
RollForward	3,491	13,199	155,775	105,740	(11,781)	69,619
Cost w/ Rollforward	7,951	34,480	447,001	232,622	18,717	602,147
Adjustments						
Proposed Costs	7,951	34,480	447,001	232,622	18,717	602,147

County of Santa Barbara
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Allocated Costs By Cost Plan Unit

CostCenter	62300 CRA-Recorder	62400 CRA-Assessor	63100 GS-Admin	63420 CEO-Work Comp	63430 CEO-Liability	63500 GS-Comm
00001 Equipment an		28,322				
00002 Structure Depr	89,817	69,043	133,379	4,034		5,953
12000 County Execut	8,884	34,311	32,760	18,283	86,641	2,958
13000 County Couns	3,209		128,501	7,739	2,574,121	
61000 Auditor-Contr	23,727	61,423	14,529	7,299	6,348	12,194
63200 General Servic	4,314	6,980	3,028	1,153	325	14,484
63300 General Servic	126,871	160,460	135,053	12,064		27,714
64000 Human Resour	36,997	95,309	23,916	4,351	33,879	13,489
65000 Treasurer	334	2,327	274	121	276	248
Total Allocated	294,153	458,176	471,441	55,044	2,701,591	77,040
RollForward	47,919	37,972	254,432	(124,005)	141,621	(26,519)
Cost w/ Rollforward	342,072	496,148	725,872	(68,962)	2,843,212	50,521
Adjustments			(90,302)	27,050	(17,796)	(3,401)
Proposed Costs	342,072	496,148	635,570	(41,911)	2,825,416	47,121

CostCenter	63600 GS-Veh Ops	63700 GS-ITS	63800 GS-Utilities	64332 HR-Unemp SI	64333 HR-Dent SI	80100 Law Library
00001 Equipment an						
00002 Structure Depr	4,655	27,140				
12000 County Execut	8,756	20,555	741		280	
13000 County Couns						
61000 Auditor-Contr	58,153	35,385	2,368		2,356	2,107
63200 General Servic	47,716	20,520	2,116		325	828
63300 General Servic	134,525	50,859	30			
64000 Human Resour	33,631	54,677	2,182		24,995	
65000 Treasurer	496	1,008	64			
Total Allocated	287,932	210,144	7,500		27,956	2,935
RollForward	65,481	(62,446)	(383)	(50)	27,109	(130,455)
Cost w/ Rollforward	353,412	147,698	7,116	(50)	55,065	(127,521)
Adjustments	(29,124)	(26)				
Proposed Costs	324,288	147,673	7,116	(50)	55,065	(127,521)

County of Santa Barbara
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Allocated Costs By Cost Plan Unit

CostCenter	81000 SBC Retirement	81100 SBC OPEB	81500 LAFCO	83260 Carp Cem Dist	83270 Goleta Cem Dist	83280 Guadalupe
00001 Equipment an						
00002 Structure Depr						
12000 County Execut			8,397			
13000 County Couns			1,798		481	
61000 Auditor-Contr	20,916	3,007	2,354	(540)	5,400	3,947
63200 General Servic			828			
63300 General Servic						
64000 Human Resour	10,443					
65000 Treasurer	767					
Total Allocated	32,126	3,007	13,376	(540)	5,881	3,947
RollForward	(5,268)	354	(13,621)	405	6,310	4,128
Cost w/ Rollforward Adjustments	26,858	3,361	(245)	(135)	12,191	8,075
Proposed Costs	26,858	3,361	(245)	(135)	12,191	8,075

CostCenter	83480 IVCS D	83490 Los Olivos CSD	83630 CSFPD	83650 MFPD	84160 MVMD	84400 CVRD
00001 Equipment an						
00002 Structure Depr						
12000 County Execut						
13000 County Couns						
61000 Auditor-Contr	2,274	418	3,631	11,259	(3,669)	1,411
63200 General Servic						
63300 General Servic						
64000 Human Resour						
65000 Treasurer						
Total Allocated	2,274	418	3,631	11,259	(3,669)	1,411
RollForward	(434)	2,182	10,481	13,473	(2,833)	3,360
Cost w/ Rollforward Adjustments	1,840	2,600	14,113	24,732	(6,502)	4,771
Proposed Costs	1,840	2,600	14,113	24,732	(6,502)	4,771

County of Santa Barbara
OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2023/24
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					4,591	
13000 County Couns			11,636	687	42,441	264,778
61000 Auditor-Contr	12,428	(956)	14,085	7,457	63,070	1,744
63200 General Servic			1,603	1,603	3,763	2,767
63300 General Servic						
64000 Human Resour					24,975	
65000 Treasurer					309	
Total Allocated	12,428	(956)	27,324	9,747	139,150	269,288
RollForward	(1,496)	1,002	(7,452)	(20,547)	84,206	269,288
Cost w/ Rollforward	10,932	46	19,872	(10,800)	223,356	538,576
Adjustments			16,128	24,226	(18,191)	(269,733)
Proposed Costs	10,932	46	36,000	13,426	205,165	268,842

CostCenter	99000 Dept 990	99200 Debt Service	99520 Parks Capital	99630 Capital Outlay	99999 Other	Total A: Subtotal
00001 Equipment an					24,804	1,265,789
00002 Structure Depr					491,765	4,275,921
12000 County Execut	644				1	2,689,714
13000 County Couns						8,409,890
61000 Auditor-Contr	3,316	188	3,435	5,037	280,705	6,001,516
63200 General Servic	1,139		3,945	5,130	14,414	1,015,858
63300 General Servic	1,048				2,450,656	11,763,396
64000 Human Resour					1	6,128,339
65000 Treasurer						157,802
Total Allocated	6,147	188	7,380	10,167	3,262,345	41,708,225
RollForward	(18,508)	(58)	(1,729)	(3,622)	815,254	6,717,783
Cost w/ Rollforward	(12,361)	130	5,651	6,545	4,077,599	48,426,007
Adjustments					2,324	(1,888,701)
Proposed Costs	(12,361)	130	5,651	6,545	4,079,923	46,537,307

County of Santa Barbara
OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2023/24
Allocated Costs By Cost Plan Unit

CostCenter	Total B: Direct Billed	Total C: Unallocated	Total D: Total
00001 Equipment an			1,265,789
00002 Structure Depr	2,400		4,278,321
12000 County Execut	232,800	4,623,558	7,546,072
13000 County Couns	256,639	1,427,605	10,094,133
61000 Auditor-Contr	36,998	3,251,680	9,290,194
63200 General Servic		(203)	1,015,655
63300 General Servic	900,987	1,464,928	14,129,310
64000 Human Resour		233,493	6,361,832
65000 Treasurer		8,525,737	8,683,539
Total Allocated	1,429,823	19,526,798	62,664,846
RollForward			6,717,783
Cost w/ Rollforward	1,429,823	19,526,798	69,382,629
Adjustments			(1,888,701)
Proposed Costs	1,429,823	19,526,798	67,493,928