



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: June 30, 2015
Filing Ref: SCR16**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2015-16** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Summary Schedule** (attached) are formally approved as actual costs for the **2013-14** fiscal year and as estimated costs for the **2015-16** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2015**, 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 | 11. Central Duplicating (ISF) |
| 2. Auditor-Controller | 12. Information Services (ISF) |
| 3. County Administrative Office | 13. Public Works (ISF) |
| 4. County Counsel | 14. Service Center (ISF) |
| 5. General Services | 15. Risk Mgmt. & Self-Ins. (ISF) |
| 6. Facilities Management | 16. Dental and Health Ins. (ISF) |
| 7. Central Purchasing | 17. Liability & Property Ins. (ISF) |
| 8. Central Stores | 18. Workers' Compensation (ISF) |
| 9. Technical Radio Services | 19. Employee Benefit Staffing (ISF) |
| 10. Personnel | 20. State Unemployment Ins. (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 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 costs of the county departments 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 that was 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 the 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 of 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 OMB Circular 2 CFR Part 225, 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: None.

SECTION IV: ACCEPTANCE

COUNTY OF SANTA CRUZ

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Mary Jo Walker

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting**

Name

Auditor-Controller/Treasurer-Tax Collector

Title

7/1/2015

7/9/2015

Date

Date

**Negotiated by Darlene Justice
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

County of Santa Cruz, California
OMB A-87 Cost Plan for Use in FY 2015-2016

FY 2014
12/29/2014

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	214000 Clerk- Elections	231000 Recorder	250000 Child Support Services
1 000001 Bldg Use Allowance	\$47,938	\$0	\$0	\$4,299	\$12,192	\$7,650	\$2,270	\$5,766	\$8,032	\$0
2 000002 Equipment Use	3,163	12,100	0	0	4,193	801	0	167,987	28,020	0
3 120000 Auditor-Controller	15,544	2,327	10,230	1,351	25,901	21,364	5,937	43,189	14,068	62,995
4 181000 County Administration	12,249	1,607	7,228	811	19,353	18,145	3,359	24,592	9,040	44,675
5 240000 County Counsel	3,014	0	0	0	57,127	265,921	1,722	30,812	191	1,053
6 303000 Communication Technical	0	0	0	0	0	0	0	0	0	0
7 331000 General Services Admin	0	0	0	0	0	0	0	0	0	0
8 333000 Facilities Management	2,331	0	0	28,107	75,298	52,107	14,689	57,163	56,054	875
9 334100 Central Purchasing	743	495	3,219	495	1,155	330	578	2,311	743	3,054
10 334200 Central Stores	142	0	0	24	173	41	2,755	399	1,313	0
11 431000 Technical Radio Services	0	0	0	0	0	230	135	0	0	0
12 490000 Parks, Open Space & Cultural	0	0	0	6,886	2,795	1,754	520	1,322	1,841	0
13 510000 Personnel	11,823	1,576	7,094	788	18,128	17,340	3,153	20,492	8,570	42,561
14 515202 General Insurance	22,953	0	0	52	18,042	111,794	0	46,463	1,766	32,731
15 730000 Treasurer/Tax Collector	2,814	0	0	0	0	0	0	0	0	0
Total Current Allocations	122,714	18,106	27,770	42,814	234,358	497,476	35,117	400,496	129,738	187,943
Less: Fixed Costs (& Adjustments)	135,913	18,499	24,164	42,248	223,489	558,784	46,115	369,017	130,980	206,650
Carry-Forward	(13,199)	(393)	3,606	566	10,869	(61,308)	(10,998)	31,479	(1,242)	(18,707)
Proposed Costs	\$109,515	\$17,713	\$31,376	\$43,380	\$245,227	\$436,168	\$24,120	\$431,975	\$128,495	\$169,237

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Department	270000 D.A.- Public Admin	302100 Disaster Response	304100 County Fire Department	350000 Grand Jury	360000 Health Services Agency	363320 Public Guardian	362860 HSA Environment al Health	3601 Agency and Admin Support Svcs	3610 Medical Clinics	3620 Public Health
1 000001 Bldg Use Allowance	\$25,425	\$0	\$0	\$459	\$7,281	\$2,688	\$(625)	\$0	\$(2,913)	\$342
2 000002 Equipment Use	10,333	1,367	0	0	70,849	0	7,040	41,584	18,659	12,556
3 120000 Auditor-Controller	118,045	3,664	15,175	1,605	64,248	15,068	30,402	60,312	116,095	115,260
4 181000 County Administration	76,165	1,190	2,783	48	0	1,460	10,508	27,137	91,062	87,869
5 240000 County Counsel	10,075	0	0	8,756	286,231	(13,973)	7,129	0	0	0
6 303000 Communication Technical	0	57,727	0	0	0	0	0	0	0	0
7 331000 General Services Admin	0	(15,625)	(25,693)	0	0	0	0	0	0	0
8 333000 Facilities Management	169,645	0	0	2,759	(74,161)	23,371	24,135	0	0	0
9 334100 Central Purchasing	3,384	660	3,962	248	0	0	0	2,063	8,321	7,181
10 334200 Central Stores	1,211	13	0	0	8,723	0	0	0	0	0
11 431000 Technical Radio Services	3,757	1,454	0	0	0	0	0	0	0	132
12 490000 Parks, Open Space & Cultural	5,828	0	0	105	59,245	1,158	0	0	16,055	7,147
13 510000 Personnel	65,418	788	0	0	0	0	0	(278,719)	85,910	81,181
14 515202 General Insurance	273,720	12,323	0	0	0	0	0	0	0	0
15 730000 Treasurer/Tax Collector	0	0	0	0	0	0	1,538	0	0	0
Total Current Allocations	763,006	63,561	(3,773)	13,979	422,416	29,771	80,126	(147,623)	333,190	311,668
Less: Fixed Costs (& Adjustments)	882,933	150,502	41,021	21,343	1,379,453	(168)	25,510	38,969	152,506	158,155
Carry-Forward	(119,927)	(86,941)	(44,794)	(7,364)	(957,037)	29,939	54,616	(186,592)	180,684	153,513
Proposed Costs	\$643,080	\$(23,379)	\$(48,567)	\$6,615	\$(534,621)	\$59,710	\$134,741	\$(334,216)	\$513,874	\$465,182

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Department	3628 HSA	3630 Mental Health (Div 30 & 40)	3640 Substance Abuse	3650 Medicruz	3660 Detention Medical Services	391200 HRA - Homeless Assist.	391600 HRA - Workforce	391700 HRA - Participant	392100 Human Services	392200 HRA - Categorical Aids
1 00001 Bldg Use Allowance	\$0	\$163,045	\$0	\$0	\$0	\$0	\$0	\$0	\$59,475	\$0
2 00002 Equipment Use	0	7,255	0	0	0	0	0	0	6,221	0
3 12000 Auditor-Controller	8,934	367,627	5,361	58,408	0	0	3,540	13	546,658	171
4 181000 County Administration	20,210	181,715	12,126	17,466	0	0	1,106	0	382,974	0
5 240000 County Counsel	0	(2,574)	0	0	0	0	0	0	179,323	0
6 303000 Communication Technical	0	0	0	0	0	0	0	0	0	0
7 331000 General Services Admin	0	0	0	0	0	0	0	0	0	0
8 333000 Facilities Management	0	0	0	0	0	0	0	0	27,872	0
9 334100 Central Purchasing	0	7,263	1,238	990	0	0	990	0	27,440	0
10 334200 Central Stores	0	0	0	0	0	0	0	0	17,371	0
11 431000 Technical Radio Services	0	0	0	0	0	0	0	0	559	0
12 490000 Parks, Open Space & Cultural	0	15,916	0	0	0	0	0	0	48,833	0
13 510000 Personnel	27,586	144,235	16,552	11,034	0	0	0	0	134,971	0
14 515202 General Insurance	0	0	0	0	0	0	0	0	0	0
15 730000 Treasurer/Tax Collector	0	0	0	0	0	0	0	0	11,971	0
Total Current Allocations	56,730	884,482	35,276	87,899	0	0	5,637	13	1,443,666	171
Less: Fixed Costs (& Adjustments)	51,286	278,542	26,732	25,752	0	0	9,077	0	1,556,695	554
Carry-Forward	5,444	605,940	8,544	62,147	0	0	(3,440)	0	(113,029)	(383)
Proposed Costs	\$62,173	\$1,490,421	\$43,820	\$150,046	\$0	\$0	\$2,196	\$13	\$1,330,637	\$(213)

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Department	392300 HRA - General Assist.	392400 HRA - Family Relations	393000 Veterans Service Offcr	395200 Community Programs	451000 GF - Courts	540000 Planning	572000 Probation/Ju venile Hall	574000 Probation	576000 St. Corrections	577000 Care of Court Wards
1 000001 Bldg Use Allowance	\$0	\$0	\$0	\$0	\$0	\$25,981	\$13,451	\$14,565	\$0	\$0
2 000002 Equipment Use	0	0	576	0	0	16,460	7,850	44,986	0	0
3 120000 Auditor-Controller	0	2,391	3,824	1,707	1,663	70,861	37,641	150,716	212	230
4 181000 County Administration	0	153	3,108	0	181	52,412	32,737	77,028	21	1
5 240000 County Counsel	0	0	0	0	6,698	135,073	0	21,147	0	0
6 303000 Communication Technical	0	0	0	0	0	0	0	0	0	0
7 331000 General Services Admin	0	0	0	0	0	0	0	0	0	0
8 333000 Facilities Management	0	0	0	0	2,571	167,255	128,394	161,167	0	0
9 334100 Central Purchasing	0	0	1,073	0	83	2,531	3,632	9,822	0	83
10 334200 Central Stores	0	0	0	0	0	788	2,942	0	0	0
11 431000 Technical Radio Services	0	0	0	0	0	0	1,190	9	0	0
12 490000 Parks, Open Space & Cultural	0	0	0	0	0	5,956	31,523	30,479	0	0
13 510000 Personnel	0	0	3,153	0	0	48,866	33,891	70,147	0	0
14 515202 General Insurance	0	0	0	0	0	0	48,918	21,124	0	0
15 730000 Treasurer/Tax Collector	0	0	0	0	0	3,671	0	146,539	0	0
Total Current Allocations	0	2,544	11,733	1,707	11,197	529,854	342,168	747,729	234	313
Less: Fixed Costs (& Adjustments)	54	5,450	7,936	2,450	(64,750)	457,542	365,982	851,997	15	542
Carry-Forward	(54)	(2,906)	3,797	(743)	75,947	72,312	(23,814)	(104,268)	219	(229)
Proposed Costs	\$(54)	\$(363)	\$15,530	\$963	\$87,143	\$602,166	\$318,354	\$643,462	\$452	\$84

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Department	591000 Public Defender	600000 DPW	661000 Sheriff- Coroner	661500 Burial of Indigents	662000 Detention	664000 Cr Security	131830 Assn of Monterey BAG	131855 County Library	134945 Cultural Services	135420 Fish & Game
1 000001 Bldg Use Allowance	\$0	\$24,930	\$45,646	\$0	\$549,101	\$0	\$0	\$0	\$0	\$0
2 000002 Equipment Use	0	0	272,262	0	63,816	103	0	0	0	0
3 120000 Auditor-Controller	61,512	596,372	229,915	243	201,358	26,654	0	30,415	0	0
4 181000 County Administration	7,625	239,269	146,943	32	125,923	20,723	0	68,564	0	0
5 240000 County Counsel	0	(10,406)	108,512	0	0	0	0	0	0	0
6 303000 Communication Technical	0	0	269,390	0	0	0	0	0	0	0
7 331000 General Services Admin	0	0	0	0	0	0	0	0	0	0
8 333000 Facilities Management	0	163,598	243,515	0	576,931	0	0	0	0	0
9 334100 Central Purchasing	83	147,279	16,259	0	10,564	248	0	0	0	0
10 334200 Central Stores	0	4,703	991	0	27,459	0	0	0	0	0
11 431000 Technical Radio Services	0	29,213	65,388	0	92	138	0	0	0	0
12 490000 Parks, Open Space & Cultural	0	5,715	6,144	0	39,533	0	0	0	0	0
13 510000 Personnel	0	186,796	123,742	0	109,555	18,128	0	0	0	0
14 515202 General Insurance	0	0	355,504	0	604,023	0	0	0	0	0
15 730000 Treasurer/Tax Collector	177,067	6,573	68,678	0	0	0	0	0	0	0
Total Current Allocations	246,287	1,394,043	1,952,889	275	2,308,355	65,994	0	98,978	0	0
Less: Fixed Costs (& Adjustments)	171,119	1,586,200	2,095,212	223	2,447,814	60,124	30	40,794	313	90
Carry-Forward	75,168	(192,157)	(142,323)	52	(139,459)	5,870	(30)	58,184	(313)	(90)
Proposed Costs	\$321,455	\$1,201,885	\$1,810,565	\$327	\$2,168,897	\$71,865	\$(30)	\$157,163	\$(313)	\$(90)

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Summary Schedule

Department	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.	515200 Liab. & Property Ins.	515300 Workers Comp Self Ins.	515400 State Unemploye nt Ins.
1 000001 Bldg Use Allowance	\$0	\$0	\$0	\$25,858	\$3,598	\$0	\$2,737	\$0	\$0	\$0
2 000002 Equipment Use	0	0	0	0	0	0	0	0	0	0
3 120000 Auditor-Controller	3,988	0	10,782	99,425	4,882	13,671	10,999	21,220	33,813	2,490
4 181000 County Administration	1,347	0	4,870	46,104	1,776	1,738	5,810	2,655	4,461	372
5 240000 County Counsel	517	0	0	13,971	0	0	0	(71,311)	(4,770)	0
6 303000 Communication Technical	0	0	0	0	0	0	0	0	0	0
7 331000 General Services Admin	0	0	26,918	0	0	0	0	0	0	0
8 333000 Facilities Management	0	0	44,129	158,716	22,890	0	141,262	0	64,062	0
9 334100 Central Purchasing	0	0	6,108	3,592	2,228	0	578	165	330	0
10 334200 Central Stores	0	0	2,183	1,121	0	0	317	0	0	0
11 431000 Technical Radio Services	0	0	0	320	0	0	0	0	0	0
12 490000 Parks, Open Space & Cultural	0	0	0	5,927	825	0	627	0	0	0
13 510000 Personnel	0	0	3,941	37,832	1,576	0	4,729	0	0	0
14 515202 General Insurance	0	0	0	0	0	0	0	0	0	0
15 730000 Treasurer/Tax Collector	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	5,852	0	98,929	392,866	37,774	15,409	167,059	(47,271)	97,896	2,863
Less: Fixed Costs (& Adjustments)	56,512	613	132,578	351,396	42,905	18,527	104,570	31,687	84,465	4,259
Carry-Forward	(50,650)	(613)	(33,649)	41,470	(5,131)	(3,118)	62,489	(78,958)	13,431	(1,396)
Proposed Costs	\$(44,808)	\$(613)	\$65,280	\$434,336	\$32,644	\$12,291	\$229,549	\$(126,229)	\$111,327	\$1,466

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Department	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	136105 CSA 9E	610000 Redevelopm ent	702000 LAFCO
1 000001 Bldg Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$767
2 000002 Equipment Use	0	0	0	0	0	0	0	0	0	0
3 120000 Auditor-Controller	6,898	6,857	5,395	2,039	5,616	570	4,000	332	0	0
4 181000 County Administration	4,112	868	683	240	815	130	595	44	0	1,155
5 240000 County Counsel	0	0	0	0	0	0	0	0	0	1,480
6 303000 Communication Technical	0	0	0	0	0	0	0	0	0	0
7 331000 General Services Admin	0	0	0	0	0	0	0	0	0	0
8 333000 Facilities Management	0	0	0	0	0	0	0	0	0	4,959
9 334100 Central Purchasing	248	1,898	83	248	0	0	0	248	0	248
10 334200 Central Stores	0	0	0	0	0	0	0	0	0	160
11 431000 Technical Radio Services	0	262	0	0	0	0	0	0	0	0
12 490000 Parks, Open Space & Cultural	0	0	0	0	0	0	0	0	0	176
13 510000 Personnel	3,941	0	0	0	0	0	0	0	0	1,576
14 515202 General Insurance	0	0	0	0	0	0	0	0	0	0
15 730000 Treasurer/Tax Collector	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	15,198	9,886	6,160	2,526	6,432	700	4,595	624	0	10,522
Less: Fixed Costs (& Adjustments)	16,377	9,593	7,691	2,974	5,638	911	6,337	1,751	(6,792)	40,249
Carry-Forward	(1,179)	293	(1,531)	(448)	794	(211)	(1,742)	(1,127)	6,792	(29,727)
Proposed Costs	\$14,019	\$10,179	\$4,629	\$2,079	\$7,225	\$489	\$2,853	\$ (503)	\$6,792	\$ (19,205)

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Department	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 Use Allowance	\$0	\$0	\$74,819	\$2,663	\$179,116	\$0	\$1,306,556
2 000002 Equipment Use	0	0	0	0	0	0	798,183
3 120000 Auditor-Controller	7,819	9,610	0	12,238	(26,171)	0	3,385,680
4 181000 County Administration	31,275	0	0	(123)	49,714	0	1,988,239
5 240000 County Counsel	50,572	4,804	0	(88)	23,868	0	1,114,873
6 303000 Communication Technical	0	0	0	0	57,727	0	384,843
7 331000 General Services Admin	0	0	0	0	0	0	(14,401)
8 333000 Facilities Management	16,467	0	214,928	15,918	486,768	0	3,073,775
9 334100 Central Purchasing	165	0	0	83	3,950	0	288,688
10 334200 Central Stores	0	607	0	583	2,355	0	76,374
11 431000 Technical Radio Services	0	0	0	0	26,832	0	129,712
12 490000 Parks, Open Space & Cultural	0	0	15,278	610	22,877	0	335,074
13 510000 Personnel	23,645	0	0	788	788	0	1,093,673
14 515202 General Insurance	0	0	0	0	52	0	1,549,462
15 730000 Treasurer/Tax Collector	2,647	0	2,679	0	0	0	424,177
Total Current Allocations	132,590	15,021	307,704	32,672	827,874	0	15,934,908
Less: Fixed Costs (& Adjustments)	119,907	22,689	152,116	21,413	1,038,627	0	16,850,851
Carry-Forward	12,683	(7,668)	155,588	11,259	(210,753)	0	(915,956)
Proposed Costs	\$145,272	\$7,354	\$463,291	\$43,931	\$617,122	\$0	\$15,018,953