



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

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

**Date:** April 21, 2025  
**Filing Ref:** SCR26

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 **2025-26**. 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.

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

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The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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| 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 Administration              | 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.

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**SECTION III: CONDITIONS**

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**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 adjustments in the fiscal year 2025-26 Cost Allocation Plan Summary Schedule totaling (\$7,118,926). These adjustments are a result of four Central Services Departments being consolidated into one Internal Service Fund. The General Service Admin, Facilities Management, Central Purchasing, and Central Store departments are being converted into a new Internal Service Fund, titled "General Services". All adjustments must be included when calculating the carry-forward in the FY 2027-28 Cost Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF SANTA CRUZ****BY Original signed by**

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**Edith Driscoll**

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**Name**  
**Auditor-Controller/Treasurer -**  
**Tax Collector**

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**Title**  
**04-22-2025**

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**Date****MALIA M. COHEN**  
**CALIFORNIA STATE CONTROLLER****BY Original signed by**

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**SANDEEP SINGH**  
**Manager**  
**Local Government Policy Section**  
**Local Govt Programs and Services Division****04-22-2025**

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**Date**

cc: State and Federal Agencies  
Attachment: Summary Schedule

**Negotiated by Daniel Basso**  
**Telephone (916) 327-8905**



## Summary Schedule

Santa Cruz County, California

2 CFR Part 200 Cost Allocation Plan

FY 24 Actuals v3

Seq #	Department Name	331000 General Services Admin	333000 Facilities Management	334100 Central Purchasing	334200 Central Stores	103210 Agricultural Commiss.	103300 Weights & Measures	103400 Mosquito Abatement # 53	106000 Ag Extension Services	109100 Assessor
1	000001 Bldg Depreciation					\$69,056.34	\$0.00	\$0.00	\$32,990.47	\$9,306.42
2	000002 Equipment Depreciation					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	131215 Cert Debt Svc Interest					\$6,917.26	\$0.00	\$0.00	\$5,630.63	\$0.00
4	120000 Auditor-Controller-TTC					\$25,081.34	\$3,210.35	\$11,060.25	\$1,056.73	\$25,066.07
5	181000 County Administration					\$14,477.95	\$2,951.08	\$8,694.64	\$869.40	\$23,966.93
6	240000 County Counsel					\$16,581.01	\$0.00	\$0.00	\$0.00	\$67,605.30
7	303100 Communications-911					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	331000 General Services Admin					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	333000 Facilities Management					\$39,800.43	\$0.00	\$0.00	\$109,711.24	\$168,220.69
10	334100 Central Purchasing					\$1,289.49	\$475.07	\$3,800.59	\$271.47	\$678.68
11	334200 Central Stores					\$52.41	\$0.00	\$0.00	\$1.06	\$124.57
12	431000 Technical Radio Services					\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	490000 Parks, Open Space & Cultural					\$0.00	\$0.00	\$0.00	\$18,569.96	\$6,601.56
14	510000 Personnel					\$12,804.86	\$2,743.90	\$7,317.06	\$914.63	\$20,121.92
15	515202 General Insurance					\$50,749.22	\$0.00	\$0.00	\$34,288.85	\$33,054.54
<b>Total Current Allocations</b>						<b>\$236,810.31</b>	<b>\$9,380.40</b>	<b>\$30,872.54</b>	<b>\$204,304.44</b>	<b>\$354,746.68</b>
Less: Prior Year Allocations						\$170,200.66	\$11,625.64	\$27,778.10	\$149,075.68	\$222,072.19
Carry-Forward						\$66,609.65	(\$2,245.24)	\$3,094.44	\$55,228.76	\$132,674.49
Current Adjustment						(\$43,498.67)	(\$775.08)	(\$4,689.42)	(\$110,333.67)	(\$172,885.44)
<b>Proposed Costs</b>						<b>\$192,216.13</b>	<b>\$314,009.26</b>	<b>\$17,325.84</b>	<b>\$105,028.43</b>	<b>\$259,921.29</b>
							<b>\$6,360.08</b>	<b>\$29,277.56</b>	<b>\$149,199.54</b>	<b>\$314,535.72</b>



## Summary Schedule

Santa Cruz County, California

2 CFR Part 200 Cost Allocation Plan

FY 24 Actuals v3

Seq #	Department Name	150000 Board of Supervisors	182000 Clerk of the Board	183000 Economic Dev	184000 Cannabis Licensing	185000 Homeless Coordinator	186000 Response Recovery & Resiliency	214000 Clerk-Elections	231000 Recorder	250000 Child Support Services
1	000001 Bldg Depreciation	\$7,571.56	\$913.74	\$0.00	\$488.16	\$0.00	\$0.00	\$6,165.55	\$6,130.84	\$0.00
2	000002 Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,867.02	\$1,339.01	\$0.00
3	131215 Cert Debt Svc Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$265.28	\$0.00	\$0.00
4	120000 Auditor-Controller-TTC	\$22,891.69	\$6,092.82	\$0.00	\$7,685.97	\$0.00	\$196,554.94	\$43,457.79	\$21,821.04	\$31,273.80
5	181000 County Administration	\$22,101.55	\$4,843.36	\$13,439.89	\$2,606.81	\$0.00	\$8,270.92	\$46,506.53	\$7,278.67	\$29,973.19
6	240000 County Counsel	\$260,804.22	\$54,415.86	\$0.00	\$24,117.83	\$0.00	\$0.00	\$37,759.48	\$0.00	\$4,145.25
7	303100 Communications-911	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	331000 General Services Admin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	333000 Facilities Management	\$124,117.90	\$5,624.02	\$6,016.33	\$6,422.56	\$0.00	\$0.00	\$84,650.41	\$122,819.76	(\$36,227.90)
10	334100 Central Purchasing	\$475.07	\$475.07	\$0.00	\$203.60	\$0.00	\$746.55	\$2,578.97	\$1,425.22	\$1,560.96
11	334200 Central Stores	\$28.99	\$5,308.39	\$0.00	\$0.00	\$0.00	\$0.00	\$191.51	\$2,539.41	\$86.70
12	431000 Technical Radio Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	490000 Parks, Open Space & Cultural	\$5,370.93	\$648.17	\$0.00	\$346.28	\$0.00	\$0.00	\$4,367.60	\$4,348.95	\$0.00
14	510000 Personnel	\$18,292.65	\$4,573.16	\$0.00	\$1,829.27	\$0.00	\$5,487.80	\$23,780.45	\$6,402.43	\$25,609.71
15	515202 General Insurance	\$57,965.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,975.26	\$3,273.36	\$64,885.85
<b>Total Current Allocations</b>		<b>\$519,620.48</b>	<b>\$82,894.60</b>	<b>\$19,456.22</b>	<b>\$43,700.49</b>	<b>\$0.00</b>	<b>\$211,060.20</b>	<b>\$261,565.86</b>	<b>\$177,378.70</b>	<b>\$121,307.57</b>
Less: Prior Year Allocations		\$506,225.87	\$38,078.33	\$8,978.01	\$221,469.86	\$12,271.67	\$94,399.62	\$215,952.75	\$121,058.48	\$201,491.18
Carry-Forward		\$13,394.61	\$44,816.27	\$10,478.21	(\$177,769.37)	(\$12,271.67)	\$116,660.58	\$45,613.11	\$56,320.22	(\$80,183.61)
Current Adjustment		(\$132,481.52)	(\$13,120.79)	(\$6,316.90)	(\$7,660.47)	\$0.00	(\$6,731.10)	(\$92,055.46)	(\$128,287.03)	\$31,586.84
<b>Proposed Costs</b>		<b>\$400,533.58</b>	<b>\$114,590.08</b>	<b>\$23,617.54</b>	<b>(\$141,729.35)</b>	<b>(\$12,271.67)</b>	<b>\$320,989.67</b>	<b>\$215,123.50</b>	<b>\$105,411.88</b>	<b>\$72,710.79</b>



## Summary Schedule

### Santa Cruz County, California

2 CFR Part 200 Cost Allocation Plan

FY 24 Actuals v3

Seq #	Department Name	270000 D.A.- Public Admin	302100 Disaster Response	302200 COVID- 19 Response	302300 Complex Fire 2020 Response	304100 County Fire Department	350000 Grand Jury	360000 Health Services Agency	3670 HSA Environmental Health	3601 Agency and Admin Support Svcs
1	000001 Bldg Depreciation	\$28,449.56	\$0.00	\$0.00	\$0.00	\$0.00	\$350.48	\$746,566.83	\$6,879.36	\$0.00
2	000002 Equipment Depreciation	\$12,722.05	\$0.00	\$2,443.01	\$0.00	\$0.00	\$0.00	\$0.00	\$11,522.04	\$0.00
3	131215 Cert Debt Svc Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$281,745.68	\$0.00	\$0.00
4	120000 Auditor-Controller-TTC	\$184,961.92	\$3,013.73	\$11.85	\$15.80	\$6,150.29	\$1,072.26	\$136,532.27	\$42,623.19	\$84,559.84
5	181000 County Administration	\$144,857.25	\$1,317.71	\$5.81	\$7.74	\$0.00	\$98.72	\$0.00	\$38,317.37	\$75,832.29
6	240000 County Counsel	\$118,282.90	\$0.00	\$0.00	\$0.00	\$0.00	\$21,178.47	\$328,680.85	\$0.00	\$0.00
7	303100 Communications-911	\$0.00	\$80,047.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	331000 General Services Admin	\$0.00	\$0.00	\$0.00	\$0.00	\$56,639.62	\$0.00	\$0.00	\$0.00	\$0.00
9	333000 Facilities Management	\$287,275.95	\$0.00	\$0.00	\$0.00	\$0.00	\$4,869.92	\$534,557.06	\$24,903.44	\$0.00
10	334100 Central Purchasing	\$5,361.55	\$882.28	\$0.00	\$0.00	\$6,040.23	\$67.87	\$0.00	\$4,072.06	\$4,682.87
11	334200 Central Stores	\$1,624.44	\$2,118.03	\$0.00	\$0.00	\$0.00	\$0.00	\$36,088.72	\$0.00	\$0.00
12	431000 Technical Radio Services	(\$13,403.80)	(\$3,374.94)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	490000 Parks, Open Space & Cultural	\$18,028.88	\$0.00	\$0.00	\$0.00	\$0.00	\$248.61	\$240,324.43	\$4,879.92	\$0.00
14	510000 Personnel	\$97,865.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$31,097.51	(\$403,622.70)
15	515202 General Insurance	\$81,906.54	\$9,723.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$967,932.94</b>	<b>\$93,727.83</b>	<b>\$2,460.67</b>	<b>\$23.55</b>	<b>\$68,830.14</b>	<b>\$27,886.33</b>	<b>\$2,304,495.84</b>	<b>\$164,294.90</b>	<b>(\$238,547.70)</b>
Less: Prior Year Allocations		\$1,274,297.27	\$116,396.20	\$24.21	\$152.28	\$29,477.13	\$41,312.65	\$1,721,407.46	\$272,835.98	(\$105,704.33)
Carry-Forward		(\$306,364.33)	(\$22,668.37)	\$2,436.46	(\$128.73)	\$39,353.01	(\$13,426.32)	\$583,088.38	(\$108,541.08)	(\$132,843.37)
Current Adjustment		(\$311,863.74)	(\$3,072.27)	(\$0.45)	(\$0.60)	(\$62,858.22)	(\$5,435.29)	(\$589,110.51)	(\$32,724.31)	(\$30,038.16)
<b>Proposed Costs</b>		<b>\$349,704.86</b>	<b>\$67,987.19</b>	<b>\$4,896.68</b>	<b>(\$105.78)</b>	<b>\$45,324.92</b>	<b>\$9,024.73</b>	<b>\$2,298,473.71</b>	<b>\$23,029.51</b>	<b>(\$401,429.23)</b>



## Summary Schedule

Santa Cruz County, California

2 CFR Part 200 Cost Allocation Plan

FY 24 Actuals v3

Seq #	Department Name	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.	391300 Shelter & Care
1	000001 Bldg Depreciation	\$76,502.66	\$106,987.37	\$0.00	\$101,809.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	000002 Equipment Depreciation	\$36,398.14	\$67,163.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	131215 Cert Debt Svc Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	120000 Auditor-Controller-TTC	\$256,772.46	\$142,145.20	\$0.00	\$544,749.26	\$12,001.74	\$22,248.99	\$0.00	\$66,807.16	\$2,437.86
5	181000 County Administration	\$245,231.73	\$135,640.21	\$0.00	\$387,538.42	\$20,051.68	\$16,579.75	\$0.00	\$43,389.07	\$2,503.47
6	240000 County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83,357.26	\$0.00
7	303100 Communications-911	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	331000 General Services Admin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	333000 Facilities Management	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	334100 Central Purchasing	\$23,346.50	\$12,555.53	\$0.00	\$13,709.28	\$4,275.67	\$678.68	\$0.00	\$2,646.84	\$407.21
11	334200 Central Stores	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	431000 Technical Radio Services	\$0.00	(\$225.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	490000 Parks, Open Space & Cultural	\$43,296.97	\$19,273.74	\$0.00	\$42,922.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14	510000 Personnel	\$199,389.91	\$115,243.71	\$0.00	\$182,011.89	\$27,438.98	\$10,975.59	\$0.00	\$15,548.75	\$0.00
15	515202 General Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$880,938.37</b>	<b>\$598,784.01</b>	<b>\$0.00</b>	<b>\$1,272,740.93</b>	<b>\$63,768.06</b>	<b>\$50,483.01</b>	<b>\$0.00</b>	<b>\$211,749.09</b>	<b>\$5,348.53</b>
Less: Prior Year Allocations		\$813,392.95	\$536,061.89	\$0.00	\$1,071,734.44	\$56,188.03	\$32,624.53	\$0.00	\$79,862.69	\$411,223.61
Carry-Forward		\$67,545.42	\$62,722.12	\$0.00	\$201,006.49	\$7,580.03	\$17,858.48	\$0.00	\$131,886.40	(\$405,875.08)
Current Adjustment		(\$47,022.12)	(\$25,860.02)	\$0.00	(\$47,371.02)	(\$6,520.43)	(\$2,236.78)	\$0.00	(\$8,063.86)	(\$529.33)
<b>Proposed Costs</b>		<b>\$901,461.66</b>	<b>\$635,646.12</b>	<b>\$0.00</b>	<b>\$1,426,376.40</b>	<b>\$64,827.67</b>	<b>\$66,104.70</b>	<b>\$0.00</b>	<b>\$335,571.63</b>	<b>(\$401,055.87)</b>



## Summary Schedule

Santa Cruz County, California

2 CFR Part 200 Cost Allocation Plan

FY 24 Actuals v3

Seq #	Department Name	391500 SCZ Complex Fire Shelters	391600 HRA - Workforce	391700 HRA - Participant	392100 Human Services	363320 Public Guardian	392200 HRA - Categorical Aids	392300 HRA - General Assist.	392400 HRA - Family Relations	393000 Veterans Service Offcr
1	000001 Bldg Depreciation	\$0.00	\$0.00	\$0.00	\$426,225.10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	000002 Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	131215 Cert Debt Svc Interest	\$0.00	\$0.00	\$0.00	\$240,783.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	120000 Auditor-Controller-TTC	\$0.00	\$6,548.07	\$0.00	\$718,720.24	\$0.00	\$4,454.60	\$0.00	\$1,742.50	\$5,217.52
5	181000 County Administration	\$0.00	\$6,581.92	\$0.00	\$547,355.83	\$0.00	\$0.00	\$0.00	\$193.57	\$4,315.45
6	240000 County Counsel	\$0.00	\$0.00	\$0.00	\$419,523.85	\$325,922.37	\$0.00	\$0.00	\$0.00	\$0.00
7	303100 Communications-911	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	331000 General Services Admin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	333000 Facilities Management	\$0.00	\$0.00	\$0.00	\$322,401.61	(\$0.01)	\$0.00	\$0.00	\$0.00	\$0.00
10	334100 Central Purchasing	\$0.00	\$2,511.11	\$0.00	\$24,093.05	\$67.87	\$135.74	\$0.00	\$339.34	\$542.94
11	334200 Central Stores	\$0.00	\$0.00	\$0.00	\$28,647.49	\$0.00	\$0.00	\$0.00	\$0.00	\$19.11
12	431000 Technical Radio Services	\$0.00	\$0.00	\$0.00	(\$899.98)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	490000 Parks, Open Space & Cultural	\$0.00	\$0.00	\$0.00	\$179,649.90	\$4,258.44	\$0.00	\$0.00	\$0.00	\$0.00
14	510000 Personnel	\$0.00	\$4,573.16	\$0.00	\$463,049.20	\$0.00	\$0.00	\$0.00	\$0.00	\$3,658.53
15	515202 General Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$0.00</b>	<b>\$20,214.26</b>	<b>\$0.00</b>	<b>\$3,369,550.09</b>	<b>\$330,248.67</b>	<b>\$4,590.34</b>	<b>\$0.00</b>	<b>\$2,275.41</b>	<b>\$13,753.56</b>
Less: Prior Year Allocations		\$4,182.42	\$18,789.99	\$0.00	\$2,655,201.19	\$131,932.40	\$3,471.09	\$0.00	\$3,599.05	\$13,498.20
Carry-Forward		(\$4,182.42)	\$1,424.27	\$0.00	\$714,348.90	\$198,316.27	\$1,119.25	\$0.00	(\$1,323.64)	\$255.36
Current Adjustment		\$0.00	(\$3,080.37)	\$0.00	(\$467,744.43)	(\$7,229.60)	(\$264.93)	\$0.00	(\$393.36)	(\$997.07)
<b>Proposed Costs</b>		<b>(\$4,182.42)</b>	<b>\$18,558.16</b>	<b>\$0.00</b>	<b>\$3,616,154.55</b>	<b>\$521,335.34</b>	<b>\$5,444.66</b>	<b>\$0.00</b>	<b>\$558.40</b>	<b>\$13,011.85</b>





## Summary Schedule

Santa Cruz County, California

2 CFR Part 200 Cost Allocation Plan

FY 24 Actuals v3

Seq #	Department Name	3940 Public Guardian	395200 Community Programs	451000 GF - Courts	540000 Planning	572000 Probation/Juvenile Hall	574000 Probation	576000 St. Corrections	577000 Care of Court Wards	591000 Public Defender
1	000001 Bldg Depreciation	\$0.00	\$0.00	\$0.00	\$19,831.99	\$35,435.63	\$51,306.81	\$0.00	\$0.00	\$0.00
2	000002 Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$8,631.03	\$4,528.02	\$0.00	\$0.00	\$3,178.01
3	131215 Cert Debt Svc Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	120000 Auditor-Controller-TTC	\$2,800.41	\$1,521.53	\$1,021.60	\$109,058.01	\$43,827.28	\$199,119.56	\$0.00	\$187.27	\$121,267.64
5	181000 County Administration	\$1,523.08	\$0.00	\$464.57	\$90,246.89	\$37,406.80	\$120,506.10	\$0.00	\$1.94	\$84,354.63
6	240000 County Counsel	\$236,482.29	\$0.00	\$23,213.41	\$343,835.71	\$0.00	\$88,406.93	\$0.00	\$0.00	\$4,823.57
7	303100 Communications-911	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	331000 General Services Admin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	333000 Facilities Management	\$0.00	\$0.00	\$74,189.83	\$541,378.19	\$25,605.96	\$975,243.24	\$0.00	\$0.00	(\$18,965.42)
10	334100 Central Purchasing	\$271.47	\$2,782.58	\$0.00	\$3,054.05	\$3,189.78	\$10,180.16	\$0.00	\$407.21	\$8,754.94
11	334200 Central Stores	\$0.00	\$0.00	\$0.00	\$401.51	\$1,433.28	\$0.00	\$0.00	\$0.00	\$284.93
12	431000 Technical Radio Services	\$0.00	\$0.00	\$0.00	\$0.00	(\$12,149.78)	\$0.00	\$0.00	\$0.00	\$0.00
13	490000 Parks, Open Space & Cultural	\$0.00	\$0.00	\$0.00	\$14,067.94	\$71,528.37	\$71,224.52	\$0.00	\$0.00	\$0.00
14	510000 Personnel	\$6,402.43	\$0.00	\$0.00	\$69,512.08	\$41,158.47	\$92,377.89	\$0.00	\$0.00	\$52,134.06
15	515202 General Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$91,174.37	\$47,848.06	\$0.00	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$247,479.67</b>	<b>\$4,304.11</b>	<b>\$98,889.42</b>	<b>\$1,191,386.37</b>	<b>\$347,241.19</b>	<b>\$1,660,741.30</b>	<b>\$0.00</b>	<b>\$596.41</b>	<b>\$255,832.36</b>
Less: Prior Year Allocations		\$0.00	\$5,908.75	\$49,029.38	\$753,971.50	\$376,345.01	\$904,918.78	\$225.35	\$609.69	\$101,165.13
Carry-Forward		\$0.00	(\$1,604.64)	\$49,860.04	\$437,414.87	(\$29,103.82)	\$755,822.52	(\$225.35)	(\$13.28)	\$154,667.23
Current Adjustment		(\$6,211.36)	(\$2,826.71)	(\$74,733.35)	(\$561,792.95)	(\$35,583.64)	(\$1,007,586.13)	\$0.00	(\$412.67)	\$1,244.86
<b>Proposed Costs</b>		<b>\$241,268.31</b>	<b>(\$127.24)</b>	<b>\$74,016.12</b>	<b>\$1,067,008.28</b>	<b>\$282,553.74</b>	<b>\$1,408,977.68</b>	<b>(\$225.35)</b>	<b>\$170.46</b>	<b>\$411,744.45</b>



## Summary Schedule

Santa Cruz County, California

2 CFR Part 200 Cost Allocation Plan

FY 24 Actuals v3

Seq #	Department Name	600000 DPW	661000 Sheriff-Coroner	661500 Burial of Indigents	662000 Detention	664000 Crt Security	131830 Assn of Monterey BAG	131855 County Library	134945 Cultural Services	135420 Fish & Game
1	000001 Bldg Depreciation	\$31,797.68	\$1,247,587.46	\$0.00	\$481,356.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	000002 Equipment Depreciation	\$0.00	\$207,200.80	\$0.00	\$105,792.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	131215 Cert Debt Svc Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	120000 Auditor-Controller-TTC	\$651,788.07	\$403,072.18	\$0.00	\$246,428.84	\$34,305.15	\$0.00	\$27,748.95	\$0.00	\$0.00
5	181000 County Administration	\$419,375.67	\$270,557.84	\$0.00	\$212,211.56	\$35,117.48	\$0.00	\$58,433.79	\$0.00	\$0.00
6	240000 County Counsel	\$197,093.41	\$277,008.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	303100 Communications-911	\$0.00	\$1,280,759.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	331000 General Services Admin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	333000 Facilities Management	\$310,727.28	(\$6,472.42)	\$0.00	\$1,114,043.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	334100 Central Purchasing	\$28,560.73	\$23,439.97	\$0.00	\$13,302.08	\$203.60	\$0.00	\$0.00	\$0.00	\$0.00
11	334200 Central Stores	\$8,573.28	\$1,294.64	\$0.00	\$8,206.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	431000 Technical Radio Services	(\$74,450.93)	(\$146,553.27)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	490000 Parks, Open Space & Cultural	\$13,498.80	\$202.44	\$0.00	\$83,879.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14	510000 Personnel	\$245,621.95	\$164,633.87	\$0.00	\$129,877.83	\$30,182.88	\$0.00	\$0.00	\$0.00	\$0.00
15	515202 General Insurance	\$0.00	\$2,174,815.73	\$0.00	\$252,855.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$1,832,585.92</b>	<b>\$5,897,547.62</b>	<b>\$0.00</b>	<b>\$2,647,954.53</b>	<b>\$99,809.10</b>	<b>\$0.00</b>	<b>\$86,182.75</b>	<b>\$0.00</b>	<b>\$0.00</b>
Less: Prior Year Allocations		\$1,569,730.92	\$4,594,214.83	\$0.00	\$2,186,354.98	\$99,251.46	\$0.00	\$30,809.81	\$0.00	\$0.00
Carry-Forward		\$262,855.00	\$1,303,332.79	\$0.00	\$461,599.55	\$557.64	\$0.00	\$55,372.94	\$0.00	\$0.00
Current Adjustment		(\$404,993.98)	(\$54,836.24)	\$0.00	(\$1,155,282.20)	(\$3,534.25)	\$0.00	(\$2,167.04)	\$0.00	\$0.00
<b>Proposed Costs</b>		<b>\$1,690,446.94</b>	<b>\$7,146,044.17</b>	<b>\$0.00</b>	<b>\$1,954,271.88</b>	<b>\$96,832.49</b>	<b>\$0.00</b>	<b>\$139,388.65</b>	<b>\$0.00</b>	<b>\$0.00</b>



## Summary Schedule

Santa Cruz County, California

2 CFR Part 200 Cost Allocation Plan

FY 24 Actuals v3

Seq #	Department Name	543100 Housing Planning	136101 RDA Oversite-Housing	333500 Fleet Operations(ISF)	420000 Information Srvcs(ISF)	423000 Duplicating(ISF)	511100 Dental/Health Self Ins	515100 Risk Management & S.I.	515200 Liab. & Property Ins.	515300 Workers Comp Self Ins.
1	000001 Bldg Depreciation	\$0.00	\$0.00	\$0.00	\$15,729.00	\$2,746.24	\$0.00	\$0.00	\$0.00	\$0.00
2	000002 Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	131215 Cert Debt Svc Interest	\$0.00	\$0.00	\$0.00	\$1,817.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	120000 Auditor-Controller-TTC	\$3,042.39	\$0.00	\$16,657.78	\$115,357.22	\$1,881.69	\$10,039.18	\$12,977.18	\$43,890.79	\$28,135.58
5	181000 County Administration	\$3,846.25	\$0.00	\$6,573.41	\$77,605.28	\$435.17	\$4,527.66	\$11,385.27	\$20,402.55	\$13,182.29
6	240000 County Counsel	\$0.00	\$0.00	\$0.00	\$46,954.41	\$0.00	\$0.00	\$0.00	(\$97,112.06)	\$13,038.70
7	303100 Communications-911	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	331000 General Services Admin	\$0.00	\$0.00	\$72,147.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	333000 Facilities Management	\$0.00	\$0.00	\$27,881.82	\$287,668.78	\$36,131.15	\$0.00	\$0.00	\$0.00	\$0.00
10	334100 Central Purchasing	\$67.87	\$0.00	\$4,615.01	\$6,583.17	\$1,560.96	\$135.74	\$407.21	\$339.34	\$610.81
11	334200 Central Stores	\$0.00	\$0.00	\$3,358.88	\$525.09	\$0.00	\$0.00	\$772.39	\$0.00	\$0.00
12	431000 Technical Radio Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	490000 Parks, Open Space & Cultural	\$0.00	\$0.00	\$0.00	\$11,116.55	\$1,948.06	\$0.00	\$0.00	\$0.00	\$0.00
14	510000 Personnel	\$0.00	\$0.00	\$3,658.53	\$44,817.00	\$1,829.27	\$0.00	\$10,975.59	\$0.00	\$0.00
15	515202 General Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$6,956.50</b>	<b>\$0.00</b>	<b>\$134,893.23</b>	<b>\$608,173.69</b>	<b>\$46,532.52</b>	<b>\$14,702.58</b>	<b>\$36,517.64</b>	<b>(\$32,479.38)</b>	<b>\$54,967.39</b>
Less: Prior Year Allocations		\$4,308.53	\$0.00	\$227,995.82	\$407,768.91	\$40,191.37	\$10,764.98	\$12,687.19	(\$160,504.95)	\$33,370.51
Carry-Forward		\$2,647.97	\$0.00	(\$93,102.59)	\$200,404.78	\$6,341.15	\$3,937.60	\$23,830.45	\$128,025.57	\$21,596.88
Current Adjustment		(\$236.77)	\$0.00	(\$108,809.07)	(\$303,331.85)	(\$37,879.31)	(\$508.42)	(\$2,373.09)	(\$25,656.51)	(\$1,948.10)
<b>Proposed Costs</b>		<b>\$9,367.71</b>	<b>\$0.00</b>	<b>(\$67,018.44)</b>	<b>\$505,246.62</b>	<b>\$14,994.37</b>	<b>\$18,131.76</b>	<b>\$57,974.99</b>	<b>\$69,889.67</b>	<b>\$74,616.16</b>



## Summary Schedule

Santa Cruz County, California

2 CFR Part 200 Cost Allocation Plan

FY 24 Actuals v3

Seq #	Department Name	515400 State Unemployment 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	136105 CSA 9E
1	000001 Bldg Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	000002 Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3	131215 Cert Debt Svc Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	120000 Auditor-Controller-TTC	\$2,059.49	\$5,609.35	\$9,061.79	\$5,748.93	\$2,702.59	\$0.00	\$6,104.46	\$8,593.76	\$110.63
5	181000 County Administration	\$977.54	\$4,106.27	\$4,684.46	\$2,816.48	\$1,324.04	\$0.00	\$0.00	\$4,210.20	\$54.20
6	240000 County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	303100 Communications-911	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
8	331000 General Services Admin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	333000 Facilities Management	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10	334100 Central Purchasing	\$0.00	\$203.60	\$1,493.09	\$1,018.02	\$1,018.02	\$67.87	\$0.00	\$542.94	\$135.74
11	334200 Central Stores	\$0.00	(\$4.06)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	431000 Technical Radio Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
13	490000 Parks, Open Space & Cultural	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
14	510000 Personnel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
15	515202 General Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Current Allocations</b>		<b>\$3,037.04</b>	<b>\$9,915.17</b>	<b>\$15,239.34</b>	<b>\$9,583.43</b>	<b>\$5,044.64</b>	<b>\$67.87</b>	<b>\$6,104.46</b>	<b>\$13,346.90</b>	<b>\$300.57</b>
Less: Prior Year Allocations		\$3,354.02	\$6,618.31	\$6,416.52	\$5,572.36	\$4,108.23	\$65.13	\$134.29	\$6,614.09	\$384.22
Carry-Forward		(\$316.98)	\$3,296.86	\$8,822.82	\$4,011.07	\$936.41	\$2.74	\$5,970.17	\$6,732.81	(\$83.65)
Current Adjustment		(\$77.33)	(\$443.26)	(\$1,854.75)	(\$1,235.46)	(\$1,120.24)	(\$67.87)	(\$177.04)	(\$867.99)	(\$139.92)
<b>Proposed Costs</b>		<b>\$2,642.72</b>	<b>\$12,768.77</b>	<b>\$22,207.41</b>	<b>\$12,359.03</b>	<b>\$4,860.82</b>	<b>\$2.74</b>	<b>\$11,897.58</b>	<b>\$19,211.73</b>	<b>\$77.00</b>



## Summary Schedule

Santa Cruz County, California

2 CFR Part 200 Cost Allocation Plan

FY 24 Actuals v3

Seq #	Department Name	702000 LAFCO	702800 Animal Services Auth.	720000 Transportation Comm.	750000 Superior Court	61xxxxx RDA Successor Agency	999999 All Other	General Gov/Unallowable	Residual Costs	Total
1	000001 Bldg Depreciation	\$3,174.32	\$9,240.02	\$0.00	\$55,906.45	\$0.00	\$269,083.49	\$0.00	\$0.00	\$3,849,590.00
2	000002 Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$465,784.80
3	131215 Cert Debt Svc Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$537,159.85
4	120000 Auditor-Controller-TTC	\$239.07	\$24,246.68	\$0.00	\$1,256.70	\$733.27	\$184,628.70	\$409,615.87	\$0.00	\$5,372,879.12
5	181000 County Administration	\$435.17	\$35,964.18	\$0.00	\$0.00	\$0.00	\$919,770.92	\$1,136,486.83	\$0.00	\$5,434,787.42
6	240000 County Counsel	\$0.00	\$0.00	\$0.00	\$0.00	\$678.31	(\$1,769.93)	\$0.00	\$0.00	\$2,895,027.81
7	303100 Communications-911	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$240,142.50	\$0.00	(\$0.00)	\$1,600,949.98
8	331000 General Services Admin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$128,787.43
9	333000 Facilities Management	\$67,109.72	\$989.36	\$0.00	\$87,329.69	\$0.00	\$1,075,867.80	(\$7,228.42)	\$0.00	\$6,396,663.27
10	334100 Central Purchasing	\$203.60	\$0.00	\$0.00	\$0.00	\$203.60	\$59,859.35	\$0.00	\$0.00	\$293,609.87
11	334200 Central Stores	\$308.63	\$561.00	\$0.00	\$0.00	\$677.47	\$26,480.42	\$0.00	\$0.00	\$129,704.30
12	431000 Technical Radio Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$30,214.36)	\$0.00	\$0.00	(\$281,272.05)
13	490000 Parks, Open Space & Cultural	\$2,251.72	\$0.00	\$0.00	\$36,562.75	\$0.00	\$68,882.47	\$5,957,793.99	\$0.00	\$6,926,094.20
14	510000 Personnel	\$1,829.27	\$33,841.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.00)	\$1,805,960.56
15	515202 General Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,912.31	\$0.00	\$0.00	\$2,911,429.38
<b>Total Current Allocations</b>		<b>\$75,551.49</b>	<b>\$104,842.65</b>	<b>\$0.00</b>	<b>\$181,055.59</b>	<b>\$2,292.66</b>	<b>\$2,814,643.66</b>	<b>\$7,496,668.28</b>	<b>\$0.00</b>	<b>\$38,467,155.94</b>
Less: Prior Year Allocations		\$22,434.48	\$95,351.70	\$0.00	\$195,457.75	\$663.59	\$3,443,686.36	\$0.00	\$0.00	\$26,222,618.37
Carry-Forward		\$53,117.01	\$9,490.95	\$0.00	(\$14,402.16)	\$1,629.07	(\$629,042.70)	\$0.00	\$0.00	\$4,500,389.63
Current Adjustment		(\$67,797.90)	(\$6,794.10)	\$0.00	(\$88,081.20)	(\$917.12)	(\$1,194,402.07)	(\$254,405.11)	(\$0.00)	(\$7,118,926.03)
<b>Proposed Costs</b>		<b>\$60,870.59</b>	<b>\$107,539.50</b>	<b>\$0.00</b>	<b>\$78,572.23</b>	<b>\$3,004.61</b>	<b>\$991,198.90</b>	<b>\$7,242,263.16</b>	<b>\$0.00</b>	<b>\$35,220,039.87</b>