



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Benito
Hollister, California**

**Date: September 28, 2018
Filing Ref: SBE19**

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 **2018-19**. 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 **Exhibit A** (attached) are formally approved as actual costs for fiscal year **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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 | 4. County Counsel |
| 2. County Administrative Office | 5. Auditor |
| 3. Information Technology | 6. Maintenance |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: There are no adjustments in the fiscal year 2018-19 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SAN BENITO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Joe Paul Gonzalez

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

Name

Auditor-Controller

Title

10-15-2018

10-22-2018

Date

Date

**Negotiated by Loc Trinh
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment

County of San Benito
2 CFR Pt 200 Cost Allocation Plan

Exhibit A

Cost Exhibit

Department	Total	10.1000 Board of Supervisors	15.1005 Clerk of the Board	15.1075 Geographical Info Systems	30.1155 Treasurer	35.1170 Assessor	30.1160 Tax Collector	20.1116 General Elections	15.1026 Grand Jury
- Building Depreciation	\$111,700	\$9,372	-	-	\$1,739	\$11,572	\$1,484	\$2,518	-
15.1015 Annual Audit	\$52,958	\$396	\$154	\$137	\$322	\$1,610	\$231	\$490	\$4
15.1010 Admin Officer	\$857,707	\$7,711	\$4,244	\$2,164	\$5,541	\$28,715	\$4,554	\$7,345	\$42
15.1065 Information Tech	\$489,799	\$2,238	\$645	\$333	\$1,069	\$19,286	\$7,011	\$5,334	-
25.1210 County Counsel	\$582,365	\$62,592	\$3,729	-	\$3,574	\$4,937	\$1,719	\$5,951	\$1,295
20.1140 Risk Management/Insurance	\$893,603	\$5,334	\$2,205	\$976	\$2,894	\$14,988	\$3,125	\$3,396	-
20.1145 Auditor	\$788,296	\$6,453	\$3,413	\$1,868	\$4,720	\$24,328	\$3,805	\$6,392	\$38
15.1080 Internal Services	\$527,494	\$6,225	\$4,669	\$1,245	\$3,735	\$20,544	\$3,735	\$3,735	-
70.1290 Maintenance	\$553,369	\$12,666	\$7,989	-	\$8,022	\$25,728	\$8,101	\$25,154	-
Total Actual Costs	\$4,837,291	\$112,987	\$27,049	\$6,722	\$31,616	\$151,707	\$33,767	\$60,315	\$1,380
Roll Forward Amounts	(\$285,961)	\$12,746	\$3,862	(\$3,033)	\$4,037	\$9,600	(\$5,335)	\$14,622	(\$4,386)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$4,551,329	\$125,733	\$30,910	\$3,689	\$35,653	\$161,308	\$28,431	\$74,937	(\$3,007)

County of San Benito
2 CFR Pt 200 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	45.1205 District Attorney	15.1030 Public Defender	40.1175 Sheriff	40.1185 Unet Anti-Drug Task Force	40.1195 Jail	50.1215 Probation	60.1220 Juvenile Hall	60.1225 Gang Prevention
- Building Depreciation	\$111,700	\$29,233	-	-	-	-	\$23,525	-	-
15.1015 Annual Audit	\$52,958	\$1,286	\$793	\$5,732	\$216	\$4,735	\$2,604	\$1,357	\$135
15.1010 Admin Officer	\$857,707	\$21,432	\$8,550	\$83,821	\$2,333	\$68,849	\$44,591	\$22,198	\$2,142
15.1065 Information Tech	\$489,799	\$11,129	-	\$72,192	\$1,378	\$11,448	\$36,300	\$8,492	-
25.1210 County Counsel	\$582,365	\$4,753	-	\$21,882	-	\$4,366	\$3,767	-	-
20.1140 Risk Management/Insurance	\$893,603	\$20,802	-	\$190,225	\$734	\$174,050	\$21,326	\$10,712	\$1,137
20.1145 Auditor	\$768,296	\$18,342	\$7,929	\$73,270	\$2,164	\$60,315	\$39,004	\$19,051	\$1,847
15.1080 Internal Services	\$527,494	\$13,696	-	\$39,844	-	\$32,373	\$29,882	\$13,696	\$1,245
70.1290 Maintenance	\$553,369	\$15,821	-	\$118,770	-	\$65,994	\$27,709	\$17,987	-
Total Actual Costs	\$4,837,291	\$136,493	\$17,272	\$805,735	\$8,825	\$422,231	\$227,709	\$93,492	\$6,506
Roll Forward Amounts	(\$285,961)	(\$3,512)	(\$13,439)	(\$13,000)	\$2,231	(\$9,278)	\$41,722	(\$8,804)	(\$1,970)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$4,551,329	\$132,982	\$3,833	\$592,735	\$9,056	\$412,952	\$269,431	\$84,688	\$4,535

County of San Benito
2 CFR Pt 200 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	60.1250 Agricultural Commissioner	100.1256 Co Surveyor	20.1120 County Clerk	20.1125 Recorder	40.1200 Coroner	30.1165 Public Admin	15.1045 Emergency	65.1266 Planning & Zoning
- Building Depreciation	\$111,700	-	-	\$1,679	\$4,197	-	-	-	-
15.1015 Annual Audit	\$52,958	\$779	-	\$133	\$463	\$65	\$3	\$288	\$1,341
15.1010 Admin Officer	\$657,707	\$13,214	-	\$1,438	\$7,739	\$702	\$38	\$4,487	\$19,988
15.1065 Information Tech	\$489,799	\$9,663	-	-	\$1,879	-	-	\$9,101	\$49,747
25.1210 County Counsel	\$582,365	\$3,478	-	-	\$1,565	-	\$386	\$20,104	\$195,283
20.1140 Risk Management/Insurance	\$893,603	\$6,953	-	\$1,402	\$3,383	-	-	\$1,961	\$17,014
20.1145 Auditor	\$768,298	\$11,278	-	\$1,334	\$6,620	\$651	\$34	\$3,926	\$17,402
15.1080 Internal Services	\$527,494	\$8,715	-	-	\$4,981	-	-	\$2,490	\$9,961
70.1290 Maintenance	\$553,369	\$21,846	-	\$10,770	\$9,352	\$1,768	-	\$5,429	\$13,152
Total Actual Costs	\$4,837,291	\$75,928	-	\$16,756	\$40,178	\$3,186	\$462	\$47,787	\$323,888
Roll Forward Amounts	(\$285,961)	(\$13,950)	(\$19,450)	(\$10,180)	\$1,480	(\$726)	(\$7,939)	\$24,368	\$16,714
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$4,551,329	\$61,979	(\$19,450)	\$6,577	\$41,659	\$2,461	(\$7,477)	\$72,155	\$340,582

County of San Benito
2 CFR Pt 200 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	15.1050 Animal Control	65.1270 Housing & Econ Dev	65.1275 Abandon Vehicle	65.1280 General Plan Update	65.1285 Land Dev Project	15.1090 COG/Transit	15.1085 CMSP	15.1100 Comm Programs
- Building Depreciation	\$111,700	-	-	-	-	-	-	-	-
15.1015 Annual Audit	\$52,958	\$279	\$36	\$0	\$1	\$544	-	-	-
15.1010 Admin Officer	\$857,707	\$3,004	\$384	\$2	\$6	\$5,868	-	-	-
15.1065 Information Tech	\$489,799	-	-	-	-	-	-	-	\$1,219
25.1210 County Counsel	\$582,365	\$14,993	-	-	-	-	-	-	-
20.1140 Risk Management/Insurance	\$893,603	-	-	\$1	\$3	-	\$2,906	-	\$1,104
20.1145 Auditor	\$768,296	\$2,786	\$356	\$2	\$5	\$5,443	\$3,489	-	-
15.1080 Internal Services	\$527,494	-	-	-	-	-	\$8,715	-	-
70.1290 Maintenance	\$553,369	-	-	-	-	-	-	-	-
Total Actual Costs	\$4,837,291	\$21,062	\$776	\$4	\$15	\$11,855	\$15,110	-	\$2,323
Roll Forward Amounts	(\$285,961)	\$12,997	(\$2,389)	(\$1,545)	(\$4,427)	(\$22,152)	(\$956)	-	-
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$4,551,329	\$34,059	(\$1,613)	(\$1,540)	(\$4,413)	(\$10,298)	\$14,155	-	\$2,323

County of San Benito
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Exhibit A

Cost Exhibit (continued)

Department	Total	80.1310 Veteran Services	55.1236 Library	15.1110 Ag Ext 4H Adv	70.1300 Veteran's Memorial Park	70.1305 Recreation	70.1295 PW Admin & Eng	70.1210 Road	95.7340 Council of Govt COG
- Building Depreciation	\$111,700	-	-	-	-	-	-	-	-
15.1015 Annual Audit	\$52,958	\$75	\$743	\$48	\$105	\$47	\$764	\$1,531	-
15.1010 Admin Officer	\$857,707	\$2,180	\$12,486	\$513	\$1,817	\$502	\$14,427	\$26,139	-
15.1065 Information Tech	\$489,799	\$1,177	\$12,973	-	-	\$1,423	-	\$7,618	-
25.1210 County Counsel	\$582,365	-	\$2,724	-	-	-	-	-	-
20.1140 Risk Management/Insurance	\$893,803	\$663	\$6,146	-	\$621	\$3,542	\$7,499	\$44,503	-
20.1145 Auditor	\$768,296	\$1,742	\$10,673	\$476	\$1,546	\$466	\$12,124	\$22,266	-
15.1080 Internal Services	\$527,494	\$2,490	\$8,094	-	\$1,245	-	\$11,206	\$17,432	-
70.1290 Maintenance	\$553,369	-	\$55,528	\$4,643	-	\$68	\$14,610	\$22,056	\$544
Total Actual Costs	\$4,837,291	\$8,527	\$109,368	\$5,660	\$5,333	\$6,047	\$60,630	\$141,565	\$544
Roll Forward Amounts	(\$285,961)	\$3,138	(\$39,878)	\$5,342	\$581	\$1,703	-	(\$12,745)	(\$13,369)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$4,551,329	\$11,665	\$69,490	\$11,022	\$5,914	\$7,751	\$60,630	\$128,821	(\$12,825)

County of San Benito
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Exhibit A

Cost Exhibit (continued)

Department	Total	70.2010 CAP/Road Overlay	221-80.2280 Human Services	222-80.2355 Pub Hlth Authority	224-80.2365 Health	227-80.2475 Emergency Medical	228-80.2520 Mental Health	229-85.2530 Child Support	230-80.2535 Substance
- Building Depreciation	\$111,700	-	-	-	-	-	-	-	-
15.1015 Annual Audit	\$52,958	\$238	\$9,430	\$193	\$2,675	\$222	\$4,485	\$1,362	\$886
15.1010 Admin Officer	\$857,707	\$2,566	\$186,992	\$4,140	\$45,562	\$4,454	\$74,576	\$25,690	\$14,393
15.1065 Information Tech	\$489,799	-	\$78,780	\$35,560	\$2,276	\$1,312	\$55,745	\$1,756	-
25.1210 County Counsel	\$582,365	\$114,688	\$43,893	-	\$193	-	\$8,690	\$145	-
20.1140 Risk Management/Insurance	\$693,803	\$638	\$96,994	\$2,123	\$25,234	\$2,235	\$31,669	\$13,853	\$7,021
20.1145 Auditor	\$768,296	\$2,380	\$129,814	\$3,421	\$38,864	\$3,712	\$63,846	\$21,593	\$12,371
15.1080 Internal Services	\$527,494	-	\$154,395	\$3,735	\$30,256	\$3,735	\$47,439	\$19,922	\$8,715
70.1290 Maintenance	\$553,369	-	\$526	\$3,630	\$10,401	\$2,298	\$469	\$423	-
Total Actual Costs	\$4,837,291	\$120,510	\$700,824	\$52,801	\$155,462	\$17,967	\$286,839	\$84,744	\$43,389
Roll Forward Amounts	(\$285,961)	\$12,169	(\$302,051)	\$19,442	(\$12,557)	(\$10,943)	\$741	(\$27,027)	(\$21,391)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$4,551,329	\$132,680	\$398,773	\$72,244	\$142,905	\$7,024	\$287,681	\$57,717	\$21,998

County of San Benito
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Exhibit A

Cost Exhibit (continued)

Department	Total	241-65.2970 CD							
		240-60.2555 CSWD	Home Fund Admin	251-45.2980 Victim Witness	255-80.3030 Migrant Housing	260-15.3040 County Fire	261-60.3050 Moequito Abatement	15.3070 Fish & Game	70.3250 CSA Maint & Ops
- Building Depreciation	\$111,700	-	-	-	-	-	-	-	-
15.1015 Annual Audit	\$52,958	\$1,182	\$14	\$162	\$323	\$1,106	\$186	-	\$486
15.1010 Admin Officer	\$657,707	\$12,744	\$154	\$4,160	\$4,858	\$11,929	\$2,689	-	\$5,236
15.1065 Information Tech	\$489,799	\$36,684	-	\$1,579	\$2,312	-	-	-	-
25.1210 County Counsel	\$582,365	\$1,971	-	-	-	-	-	-	\$2,282
20.1140 Risk Management/Insurance	\$893,603	\$5,861	-	\$2,303	\$1,759	\$147,847	\$1,273	-	-
20.1145 Auditor	\$768,296	\$16,254	\$143	\$3,368	\$4,228	\$11,084	\$2,355	-	\$4,856
15.1080 Internal Services	\$527,494	-	-	\$4,358	\$2,480	-	\$1,245	-	-
70.1290 Maintenance	\$553,369	-	-	-	-	-	-	-	-
Total Actual Costs	\$4,837,291	\$74,695	\$311	\$15,929	\$15,969	\$171,946	\$7,747	-	\$12,860
Roll Forward Amounts	(\$285,961)	\$1,988	-	\$9,770	(\$5,109)	\$136,322	\$455	-	(\$11,974)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$4,551,329	\$76,684	\$311	\$25,700	\$10,860	\$308,269	\$8,202	-	\$886

County of San Benito
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Exhibit A

Cost Exhibit (continued)

Department	Total	70.3500 CAP PRJ/CAP	301-75.3800 Integrated Waste	95.4530 Cons Courts	628-95.7280 LAFCO	627-957290- 957330 Local Transit Authority	628-957370- 957390 COG	- All Other	2nd Alloc Remains
- Building Depreciation	\$111,700	-	-	\$26,381	-	-	-	-	-
15.1015 Annual Audit	\$52,958	\$971	\$655	-	-	-	-	\$936	-
15.1010 Admin Officer	\$857,707	\$10,472	\$7,752	-	-	-	-	\$10,096	-
15.1065 Information Tech	\$489,799	-	\$1,200	\$188	-	-	-	\$750	-
25.1210 County Counsel	\$582,365	\$26,046	\$8,999	-	\$4,573	\$3,767	\$773	\$9,246	-
20.1140 Risk Management/Insurance	\$893,603	\$526	\$787	-	-	\$1,271	\$2,170	\$233	-
20.1145 Auditor	\$788,296	\$9,713	\$7,388	-	\$940	-	\$11,324	\$46,077	\$2
15.1080 Internal Services	\$527,494	-	\$1,245	-	-	-	-	-	\$7
70.1290 Maintenance	\$553,369	-	\$260	\$1,626	-	-	-	\$39,804	\$3
Total Actual Costs	\$4,837,291	\$47,728	\$28,286	\$28,398	\$5,514	\$5,038	\$14,267	\$107,143	\$12
Roll Forward Amounts	(\$285,961)	(\$9,199)	(\$4,928)	(\$60,403)	\$2,896	-	(\$12,819)	\$65,974	-
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$4,551,329	\$38,529	\$23,358	(\$32,007)	\$8,409	\$5,038	\$1,449	\$173,117	\$12