



**BETTY T. YEE**  
*California State Controller*

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Benito  
Hollister, California**

**Date: September 28, 2015  
Filing Ref: SBE16**

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.

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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 **Exhibit A** (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.

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

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- |                             |                        |
|-----------------------------|------------------------|
| 1. Employee Fringe Benefits | 4. Auditor             |
| 2. Information Technology   | 5. Internal Services   |
| 3. County Counsel           | 6. Buildings & Grounds |

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.

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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 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

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF SAN BENITO**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Joe Paul Gonzalez

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

Name

County Clerk-Auditor-Recorder

Title

9-28-2015

9-29-2015

Date

Date

**Negotiated by Eric Perez  
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

County of San Benito  
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit

Department	Total	1001107							
		1001100 Board of Supv	1001102 Clerk of the Board	Geographical Info Systems	1001112 Treasurer	1001114 Assessor	1001116 Tax Collector	1001140 Elections	1001203 Grand Jury
- Building Use Allowance	\$65,614	\$3,849	-	-	\$1,441	\$9,589	\$1,230	\$2,087	-
1001000 Annual Audit	\$54,115	\$453	\$149	\$119	\$331	\$1,497	\$308	\$533	\$21
1001105 Admin Officer	\$564,160	\$5,798	\$1,964	\$1,356	\$3,754	\$15,699	\$3,861	\$5,161	\$148
1001106 Information Tech	\$373,065	\$2,766	\$5,242	\$4,128	\$2,938	\$8,978	\$10,503	\$9,816	-
1001109 County Counsel	\$642,993	\$67,656	\$1,874	-	\$5,959	\$9,341	\$14,707	\$4,664	\$10,151
1001110 Auditor	\$834,999	\$7,674	\$2,586	\$1,835	\$5,090	\$21,659	\$5,130	\$7,255	\$229
1001130 Internal Services	\$841,705	\$11,857	\$4,150	\$2,372	\$6,521	\$23,714	\$7,707	\$6,521	-
1001160 Buildings & Grounds	\$554,832	\$19,981	-	\$117	\$4,564	\$31,410	\$4,073	\$8,065	-
1001190 Risk Management/Insurance	\$803,453	\$4,100	\$1,467	\$788	\$2,709	\$11,622	\$2,709	\$3,873	-
<b>Total Actual Costs</b>	\$4,734,936	\$124,135	\$17,432	\$10,714	\$33,306	\$133,508	\$50,227	\$47,975	\$10,549
<b>Roll Forward Amounts</b>	(\$23,764)	(\$37,930)	(\$26,037)	\$2,229	\$6,327	(\$22,088)	\$18,425	\$3,406	\$4,461
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$4,711,172	\$86,205	(\$8,605)	\$12,943	\$39,633	\$111,421	\$68,652	\$51,380	\$15,011

**County of San Benito**  
**OMB A-87 Cost Allocation Plan**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Total	1001206 District Attorney	1001207 Pub Defender	1001210/215 Sheriff	1001214 Unet Antidrug Task Force	1001220 Corrections	1001224 Probation	1001226 Juvenile Hall	1001227 Gang Prev
- Building Use Allowance	\$65,614	\$11,463	-	-	-	-	\$9,225	-	-
1001000 Annual Audit	\$54,115	\$1,240	\$926	\$5,174	\$109	\$4,864	\$2,152	\$1,592	\$169
1001105 Admin Officer	\$564,160	\$13,388	\$6,437	\$48,830	\$759	\$47,316	\$24,490	\$17,424	\$2,102
1001106 Information Tech	\$373,065	\$6,194	-	\$61,080	\$1,162	\$11,295	\$30,912	\$4,792	\$1,397
1001109 County Counsel	\$642,993	\$1,497	-	\$16,149	-	-	\$768	-	-
1001110 Auditor	\$834,999	\$18,353	\$9,904	\$69,064	\$1,168	\$66,434	\$33,189	\$23,814	\$2,798
1001130 Internal Services	\$841,705	\$21,342	-	\$57,623	-	\$60,469	\$42,684	\$28,456	\$4,150
1001160 Buildings & Grounds	\$554,832	\$32,139	-	\$49,512	-	\$66,893	\$35,697	\$15,024	-
1001190 Risk Management/Insurance	\$803,453	\$14,037	-	\$206,099	-	\$34,315	\$18,089	\$11,645	\$1,553
<b>Total Actual Costs</b>	\$4,734,936	\$119,654	\$17,268	\$513,530	\$3,199	\$291,586	\$197,205	\$102,748	\$12,168
<b>Roll Forward Amounts</b>	(\$23,764)	(\$10,451)	\$3,135	(\$183,136)	(\$4,695)	\$73,281	\$21,806	\$28,440	\$3,121
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$4,711,172	\$109,202	\$20,402	\$330,394	(\$1,497)	\$364,868	\$219,011	\$131,188	\$15,290

**County of San Benito**  
**OMB A-87 Cost Allocation Plan**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Total	1001250 Agricultural Comm	1001256 Co Surveyor	1001259 County Clerk	1001260 Recorder	1001261 Coroner	1001262 Public Admin	1001263 Emergency	1001265 Planning & Building
- Building Use Allowance	\$65,614	-	-	\$1,391	\$3,478	-	-	-	-
1001000 Annual Audit	\$54,115	\$863	\$315	\$52	\$338	\$69	\$4	\$244	\$903
1001105 Admin Officer	\$564,160	\$9,472	\$4,968	\$627	\$3,941	\$479	\$29	\$2,223	\$8,935
1001106 Information Tech	\$373,065	\$20,759	-	\$5,746	\$6,795	-	-	\$2,720	\$7,734
1001109 County Counsel	\$642,993	\$3,667	-	\$8,331	\$135	-	-	-	\$114,944
1001110 Auditor	\$834,999	\$12,938	\$6,334	\$840	\$5,313	\$737	\$44	\$3,171	\$12,495
1001130 Internal Services	\$841,705	\$15,532	\$12,449	\$1,186	\$7,114	-	-	\$2,372	\$11,904
1001160 Buildings & Grounds	\$554,832	\$23,851	-	\$4,951	\$10,488	\$706	-	\$2,162	\$28,017
1001190 Risk Management/Insurance	\$803,453	\$23,827	\$3,261	\$451	\$2,368	-	-	\$1,745	\$5,510
<b>Total Actual Costs</b>	\$4,734,936	\$110,909	\$27,328	\$23,576	\$39,970	\$1,992	\$78	\$14,636	\$190,442
<b>Roll Forward Amounts</b>	(\$23,764)	\$34,086	\$1,795	\$6,775	(\$306)	(\$179)	(\$2,506)	(\$964)	(\$68,849)
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$4,711,172	\$144,995	\$29,122	\$30,350	\$39,664	\$1,812	(\$2,429)	\$13,673	\$121,593

County of San Benito  
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	1001267		1001269 LAFCO	1001271	1001272 General Plan Update	1001273 Land	1001305	1001490 CMSP
		1001266 Animal Control	Housing & Econ Dev		Abandon Vehicle		Dev Project	COG/Transit	
- Building Use Allowance	\$65,614	-	-	-	-	-	-	-	-
1001000 Annual Audit	\$54,115	\$278	\$59	-	\$60	\$116	\$239	-	-
1001105 Admin Officer	\$564,160	\$1,931	\$944	-	\$670	\$806	\$1,663	-	-
1001106 Information Tech	\$373,065	-	\$117	-	-	-	-	\$581	-
1001109 County Counsel	\$642,993	\$135	-	-	-	-	-	-	-
1001110 Auditor	\$834,999	\$2,972	\$1,202	\$750	\$911	\$1,240	\$2,559	\$9,626	-
1001130 Internal Services	\$841,705	-	\$2,372	-	\$1,136	-	-	-	-
1001160 Buildings & Grounds	\$554,832	-	-	-	-	-	-	-	-
1001190 Risk Management/Insurance	\$803,453	-	\$611	-	\$496	\$241	-	\$5,747	-
<b>Total Actual Costs</b>	\$4,734,936	\$5,316	\$5,305	\$750	\$3,275	\$2,403	\$4,461	\$15,954	-
<b>Roll Forward Amounts</b>	(\$23,764)	\$804	(\$307)	-	\$1,030	(\$5,940)	\$2,240	\$3,129	(\$511)
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$4,711,172	\$6,121	\$4,997	\$750	\$4,305	(\$3,536)	\$6,701	\$19,083	(\$511)

**County of San Benito**  
**OMB A-87 Cost Allocation Plan**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Total	1001540 Comm Programs	1001545 First Five	1001560 Veteran Services	1001610 Library	1001620 Ag Ext 4H Adv	1001700 Parks	1001702 Recreation	2101300 PW Admin & Eng
- Building Use Allowance	\$65,614	-	-	-	-	-	-	-	-
1001000 Annual Audit	\$54,115	-	-	\$84	\$727	\$8	\$70	\$67	-
1001105 Admin Officer	\$564,160	-	-	\$584	\$7,701	\$54	\$857	\$808	-
1001106 Information Tech	\$373,065	-	-	\$14,493	\$14,104	\$117	-	-	-
1001109 County Counsel	\$642,993	-	\$5,011	-	\$5,041	-	-	-	-
1001110 Auditor	\$834,999	-	\$1,663	\$897	\$10,602	\$83	\$1,141	\$1,081	-
1001130 Internal Services	\$841,705	-	-	-	\$11,857	-	\$1,660	\$1,541	-
1001160 Buildings & Grounds	\$554,832	-	-	-	\$88,655	-	\$197	-	-
1001190 Risk Management/Insurance	\$803,453	-	\$993	\$15	\$5,526	-	\$2,179	\$1,489	-
<b>Total Actual Costs</b>	\$4,734,936	-	\$7,667	\$16,073	\$144,214	\$261	\$6,103	\$4,986	-
<b>Roll Forward Amounts</b>	(\$23,764)	(\$994)	\$3,867	\$12,419	(\$25,988)	(\$338)	\$1,795	(\$236)	(\$119,303)
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$4,711,172	(\$994)	\$11,533	\$28,492	\$118,226	(\$77)	\$7,898	\$4,751	(\$119,303)

County of San Benito  
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	2101303 Road	2101305 Council of Govt COG	2101510- 2102712 CAP	2104101 Road Overlay	2211XXX/100152			2216101
						0 Human Services	2212512 Pub Hlth Authority	2214XXX Health	Emergency Medical
- Building Use Allowance	\$65,614	-	-	-	-	-	-	-	-
1001000 Annual Audit	\$54,115	\$2,240	-	\$1,702	-	\$8,028	\$166	\$2,468	\$516
1001105 Admin Officer	\$564,160	\$26,353	-	\$11,823	-	\$98,719	\$1,681	\$27,698	\$5,172
1001106 Information Tech	\$373,065	\$29,166	-	-	-	\$29,568	\$15,597	\$9,123	\$4,100
1001109 County Counsel	\$642,993	-	-	\$150,257	-	\$97,492	-	\$1,497	\$351
1001110 Auditor	\$834,999	\$35,467	-	\$18,191	-	\$137,720	\$2,338	\$37,648	\$7,208
1001130 Internal Services	\$841,705	\$48,257	-	-	-	\$192,078	\$2,372	\$47,189	\$7,114
1001160 Buildings & Grounds	\$554,832	\$26,047	-	-	-	\$3,107	\$4,116	\$1,652	\$2,873
1001190 Risk Management/Insurance	\$803,453	\$22,831	-	\$1,574	-	\$301,349	\$1,240	\$19,844	\$3,593
<b>Total Actual Costs</b>	\$4,734,936	\$190,361	-	\$183,548	-	\$868,062	\$27,510	\$147,118	\$30,927
<b>Roll Forward Amounts</b>	(\$23,764)	\$27,527	(\$21,917)	\$166,356	\$4,311	\$18,367	(\$3,803)	\$22,353	\$7,755
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$4,711,172	\$217,887	(\$21,916)	\$349,903	\$4,311	\$886,429	\$23,707	\$169,471	\$38,682

**County of San Benito**  
**OMB A-87 Cost Allocation Plan**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Total	2221406 Mental Health	2224216 Child Support	2225409-413 Substance	2401000-2404002 CSWD	2510101 Victim Witness	2550101 Migrant Housing	2600101 County Fire	2610101 Mosquito Abatement
- Building Use Allowance	\$65,614	-	-	-	-	-	-	-	-
1001000 Annual Audit	\$54,115	\$5,651	\$1,928	\$1,207	\$1,315	\$124	\$478	\$1,219	\$197
1001105 Admin Officer	\$564,160	\$62,189	\$23,466	\$14,638	\$9,140	\$1,393	\$4,911	\$6,471	\$2,137
1001106 Information Tech	\$373,065	\$22,352	\$1,329	-	\$20,621	\$970	\$1,835	\$581	-
1001109 County Counsel	\$642,993	\$9,272	\$364	-	\$4,529	-	-	-	-
1001110 Auditor	\$834,999	\$84,887	\$31,362	\$19,577	\$12,590	\$1,892	\$6,807	\$13,033	\$2,928
1001130 Internal Services	\$841,705	\$102,560	\$45,055	\$27,982	-	\$2,372	\$7,114	-	\$3,438
1001160 Buildings & Grounds	\$554,832	\$504	-	-	-	-	-	-	-
1001190 Risk Management/Insurance	\$803,453	\$38,454	\$16,763	\$10,138	\$7,324	\$1,081	\$2,481	-	\$1,405
<b>Total Actual Costs</b>	\$4,734,936	\$325,866	\$120,266	\$73,542	\$55,521	\$7,831	\$23,627	\$23,304	\$10,105
<b>Roll Forward Amounts</b>	(\$23,764)	\$62,020	\$31,348	\$15,662	(\$29,671)	\$1,858	\$6,092	\$9,037	\$2,916
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$4,711,172	\$387,887	\$151,613	\$89,203	\$25,849	\$9,690	\$29,718	\$32,341	\$13,022

County of San Benito  
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	2603101 Fish & Game	2720000 CSA Maint & Ops	3000101-837 CAP PRJ/CAP	3010101 Integrated Waste	4105101 Children & Family	4901200 Cons Courts	6410101 LAFCO	6510101-6570101 COG
- Building Use Allowance	\$65,614	-	-	-	-	-	\$21,861	-	-
1001000 Annual Audit	\$54,115	-	\$462	\$1,281	\$969	-	-	-	-
1001105 Admin Officer	\$564,160	-	\$3,208	\$8,900	\$7,795	\$1,060	-	-	-
1001106 Information Tech	\$373,065	-	-	-	\$2,711	-	-	\$117	-
1001109 County Counsel	\$642,993	-	\$18,602	\$30,169	\$17,701	\$14,060	-	\$1,047	\$19,253
1001110 Auditor	\$834,999	-	\$4,937	\$13,695	\$11,495	\$7,907	-	\$85	\$29,221
1001130 Internal Services	\$841,705	-	-	-	\$4,743	\$4,743	-	-	-
1001160 Buildings & Grounds	\$554,832	-	-	-	\$480	\$4,911	\$73,210	-	-
1001190 Risk Management/Insurance	\$803,453	-	\$305	\$662	\$5,152	\$1,570	-	-	-
<b>Total Actual Costs</b>	\$4,734,936	-	\$27,514	\$54,706	\$51,046	\$34,251	\$95,072	\$1,248	\$48,474
<b>Roll Forward Amounts</b>	(\$23,764)	(\$1,248)	(\$4,138)	(\$5,985)	(\$7,331)	\$12,721	(\$12,053)	(\$4,786)	\$11,395
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$4,711,172	(\$1,248)	\$23,375	\$47,721	\$43,716	\$46,973	\$83,019	(\$3,537)	\$59,868

**County of San Benito**  
**OMB A-87 Cost Allocation Plan**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Total	30601XX Mgt. & Work comp.	- All Other	2nd Alloc Remains
- Building Use Allowance	\$65,614	-	-	-
1001000 Annual Audit	\$54,115	\$32	-	-
1001105 Admin Officer	\$564,160	\$221	-	\$3
1001106 Information Tech	\$373,065	-	\$626	-
1001109 County Counsel	\$642,993	-	\$8,369	-
1001110 Auditor	\$834,999	\$339	\$2,891	\$4
1001130 Internal Services	\$841,705	-	-	\$1
1001160 Buildings & Grounds	\$554,832	-	\$11,429	\$1
1001190 Risk Management/Insurance	\$803,453	\$200	\$13	\$7
<b>Total Actual Costs</b>	\$4,734,936	\$791	\$23,328	\$16
<b>Roll Forward Amounts</b>	(\$23,764)	-	(\$53,362)	-
<b>Regular Adjustments</b>	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-
<b>Total Claimable Costs</b>	\$4,711,172	\$791	(\$30,033)	\$16