



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

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Benito  
Hollister, California**

**Date: September 16, 2020  
Filing Ref: SBE21**

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 **2020-21**. 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 **Exhibit A** (attached) are formally approved as actual costs for fiscal year **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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. Risk Management/Insurance |
| 2. Information Technology   | 5. Auditor                   |
| 3. County Counsel           |                              |

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 no adjustments in the fiscal year 2020-21 Cost Allocation Plan.

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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 byLeann Godinez**SANDEEP SINGH, Manager  
Local Government Policy Section  
Local Govt Programs & Services Division**NameAssistant Auditor-ControllerTitle9-16-20209-18-2020DateDate**Negotiated by Loc Trinh  
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment: Exhibit A

County of San Benito  
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Exhibit A

Cost Exhibit

Department	Claimable Totals	101-10.1000-Board of Supervisors	101-15.1005-Clerk of the Board	101-15.1075- Geographical Info Systems	101-30.1155- Treasurer	101-35.1170- Assessor	101-30.1160-Tax Collector	101-20.1115- General Elections	101-15.1025- Grand Jury
101--Building Depreciation	\$137,909	\$16,164	\$7,607	-	\$4,548	\$16,790	\$4,283	\$19,187	-
101-15.1015-Annual Audit	\$55,169	\$332	\$113	\$98	\$232	\$1,285	\$182	\$401	\$2
101-15.1010-Admin Officer	\$969,232	\$7,653	\$2,826	\$1,164	\$4,986	\$30,871	\$4,395	\$7,736	\$23
101-15.1065-Information Tech	\$819,140	\$3,259	\$4,222	\$1,206	\$3,062	\$25,515	\$13,673	\$9,872	-
101-25.1210-County Counsel	\$928,709	\$82,633	\$16,222	-	\$20,096	\$16,858	\$6,127	\$22,525	\$6,245
101-20.1140-Risk Management/Insurance	\$784,486	\$2,766	\$1,103	\$605	\$2,187	\$12,905	\$1,758	\$1,931	-
101-20.1145-Auditor	\$890,725	\$6,227	\$2,245	\$1,218	\$4,149	\$24,824	\$3,530	\$6,672	\$24
101-15.1080-Internal Services	\$571,286	\$6,627	\$2,651	-	\$3,976	\$27,835	\$3,976	\$5,302	-
101-70.1290-Maintenance	\$709,436	\$15,937	\$10,523	-	\$8,050	\$31,725	\$7,866	\$31,521	-
<b>Total Actual Costs</b>	\$5,866,092	\$141,598	\$47,510	\$4,291	\$51,288	\$188,609	\$45,791	\$105,148	\$6,294
<b>Roll Forward Amounts</b>	\$1,028,160	\$28,611	\$20,461	(\$2,431)	\$19,672	\$36,902	\$12,024	\$44,833	\$4,914
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$6,894,253	\$170,209	\$67,971	\$1,860	\$70,961	\$225,510	\$57,814	\$149,980	\$11,207

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	101-45.1205-District Attorney	101-15.1030-Public Defender	101-15.1420- Cannabis Administration	101-40.1175-Sheriff	101-40.1185-Unet Anti-Drug Task Force	101-40.1195-Jail	101-50.1215- Probation	101-50.1220- Juvenile Hall
101--Building Depreciation	\$137,909	\$26,379	-	-	-	-	-	\$26,379	-
101-15.1015-Annual Audit	\$55,169	\$954	\$558	\$11	\$3,928	\$67	\$3,446	\$1,857	\$908
101-15.1010-Admin Officer	\$969,232	\$20,245	\$6,619	\$132	\$70,414	\$796	\$61,711	\$40,633	\$20,442
101-15.1065-Information Tech	\$819,140	\$16,214	-	-	\$53,202	-	\$23,505	\$33,635	\$14,112
101-25.1210-County Counsel	\$928,709	\$16,792	-	-	\$46,346	-	-	\$28,892	-
101-20.1140-Risk Management/Insurance	\$784,486	\$9,401	-	-	\$122,698	\$91	\$156,958	\$25,773	\$8,500
101-20.1145-Auditor	\$890,725	\$16,912	\$6,929	\$138	\$62,294	\$833	\$54,610	\$34,088	\$16,762
101-15.1080-Internal Services	\$571,286	\$15,906	-	-	\$42,416	-	\$37,114	\$33,137	\$17,231
101-70.1290-Maintenance	\$709,436	\$23,748	-	-	\$142,674	-	\$105,145	\$26,050	\$26,707
<b>Total Actual Costs</b>	\$5,866,092	\$146,551	\$14,106	\$282	\$543,973	\$1,787	\$442,489	\$250,445	\$104,662
<b>Roll Forward Amounts</b>	\$1,028,160	\$10,058	(\$3,166)	-	(\$61,762)	(\$5,038)	\$20,258	\$22,736	\$11,170
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$6,894,253	\$156,610	\$10,939	\$282	\$482,211	(\$3,252)	\$462,747	\$273,180	\$115,833

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	101-50.1225-Gang Prevention	101-60.1250- Agricultural Commissioner	101-100.1256-Co Surveyor	101-20.1120-County Clerk	101-20.1125- Recorder	101-40.1200- Coroner	101-30.1165- Public Admin	101-15.1045- Emergency
101--Building Depreciation	\$137,909	-	-	-	\$6,475	\$6,475	-	-	-
101-15.1015-Annual Audit	\$55,169	-	\$548	-	\$128	\$317	\$50	\$2	\$230
101-15.1010-Admin Officer	\$969,232	-	\$11,704	-	\$1,514	\$7,478	\$594	\$28	\$4,215
101-15.1065-Information Tech	\$819,140	-	\$9,801	-	\$2,211	\$4,023	-	-	\$14,658
101-25.1210-County Counsel	\$928,709	-	\$24,058	-	\$676	\$10,484	-	\$3,248	\$20,019
101-20.1140-Risk Management/Insurance	\$784,486	-	\$7,537	-	\$944	\$2,353	-	-	\$1,421
101-20.1145-Auditor	\$890,725	-	\$9,755	-	\$1,585	\$6,045	\$621	\$30	\$4,642
101-15.1080-Internal Services	\$571,286	-	\$9,278	-	-	\$6,627	-	-	\$2,651
101-70.1290-Maintenance	\$709,436	-	\$24,972	-	\$11,605	\$10,630	\$2,217	-	\$7,643
<b>Total Actual Costs</b>	\$5,866,092	-	\$97,653	-	\$25,139	\$54,432	\$3,483	\$3,309	\$55,479
<b>Roll Forward Amounts</b>	\$1,028,160	(\$6,506)	\$21,725	-	\$8,383	\$14,253	\$297	\$2,847	\$7,692
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$6,894,253	(\$6,506)	\$119,377	-	\$33,522	\$68,686	\$3,779	\$6,155	\$63,172

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	101-65.1265- Planning & Zoning	101-15.1050-Animal Control	101-65.1270- Housing & Econ Dev	101-65.1275- Abandon Vehicle	101-65.1280- General Plan Update	101-65.1285-Land Dev Project	101-15.1090- COG/Transit	101-15.1055- CMSP
101--Building Depreciation	\$137,909	-	-	-	-	-	-	-	-
101-15.1015-Annual Audit	\$55,169	\$757	\$177	\$30	-	-	\$331	-	-
101-15.1010-Admin Officer	\$969,232	\$14,190	\$2,102	\$357	-	-	\$3,928	-	-
101-15.1065-Information Tech	\$819,140	\$30,630	-	-	-	-	-	-	-
101-25.1210-County Counsel	\$928,709	\$202,670	\$31,854	-	-	-	-	-	-
101-20.1140-Risk Management/Insurance	\$784,486	\$13,180	-	-	-	-	\$1	\$1,282	-
101-20.1145-Auditor	\$890,725	\$12,357	\$2,201	\$373	-	-	\$4,112	\$3,376	-
101-15.1080-Internal Services	\$571,286	\$9,278	-	-	-	-	-	\$10,604	-
101-70.1290-Maintenance	\$709,436	\$14,620	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	\$5,866,092	\$297,682	\$36,334	\$760	-	-	\$8,373	\$15,262	-
<b>Roll Forward Amounts</b>	\$1,028,160	(\$26,186)	\$15,272	(\$16)	(\$4)	(\$15)	(\$3,482)	\$152	-
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$6,894,253	\$271,496	\$51,606	\$744	(\$4)	(\$15)	\$4,891	\$15,415	-

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	101-15.1100-Comm Programs	101-80.1310- Veteran Services	101-55.1235-Library	101-15.1110-Ag Ext 4H Adv	101-70.1300- Veteran's Memorial Park	101-70.1305- Recreation	101-70.1295-PW Admin & Eng	101-70.1210- Road
101--Building Depreciation	\$137,909	-	-	-	-	-	-	-	-
101-15.1015-Annual Audit	\$55,169	-	\$66	\$618	\$31	\$32	\$44	\$1,005	\$1,145
101-15.1010-Admin Officer	\$969,232	-	\$778	\$14,025	\$364	\$1,121	\$522	\$21,594	\$23,256
101-15.1065-Information Tech	\$819,140	\$2,561	\$2,690	\$12,405	\$591	-	-	-	\$23,677
101-25.1210-County Counsel	\$928,709	-	-	\$4,800	-	-	\$4,138	-	-
101-20.1140-Risk Management/Insurance	\$784,486	-	\$65	\$5,462	-	\$313	\$281	\$7,344	\$54,129
101-20.1145-Auditor	\$890,725	-	\$815	\$11,470	\$381	\$817	\$547	\$17,967	\$19,707
101-15.1080-Internal Services	\$571,286	-	-	\$11,929	-	\$1,325	-	\$17,231	\$17,231
101-70.1290-Maintenance	\$709,436	-	-	\$61,572	\$5,980	-	\$1,238	\$18,324	\$21,267
<b>Total Actual Costs</b>	\$5,866,092	\$2,561	\$4,413	\$122,282	\$7,346	\$3,608	\$6,770	\$83,465	\$160,412
<b>Roll Forward Amounts</b>	\$1,028,160	\$238	(\$4,114)	\$12,914	\$1,666	(\$1,725)	\$723	\$22,835	\$18,847
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$6,894,253	\$2,798	\$299	\$135,196	\$9,013	\$1,883	\$7,493	\$106,300	\$179,260



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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	101-95.7340- Council of Govt COG	101-70.2010- CAP/Road Overlay	221-80.2280-Human Services	222-80.2355-Public Authority	224-80.2365-Public Health	227-80.2475- Emergency Medical	228-90.2520- Mental Health	229-85.2530- Child Support
101--Building Depreciation	\$137,909	-	-	-	-	-	-	-	-
101-15.1015-Annual Audit	\$55,169	-	\$786	\$7,327	\$139	\$2,186	\$150	\$3,569	\$1,004
101-15.1010-Admin Officer	\$969,232	-	\$9,321	\$175,455	\$3,139	\$42,303	\$3,267	\$73,583	\$24,564
101-15.1065-Information Tech	\$819,140	-	-	\$183,393	-	\$108,566	\$19,384	\$100,344	\$276
101-25.1210-County Counsel	\$928,709	-	\$95,339	\$131,646	-	\$167	\$18,192	\$49,255	\$2,427
101-20.1140-Risk Management/Insurance	\$784,486	-	\$116	\$232,913	\$1,358	\$18,506	\$1,040	\$41,311	\$10,060
101-20.1145-Auditor	\$890,725	-	\$9,757	\$112,288	\$2,572	\$36,434	\$2,706	\$62,044	\$19,650
101-15.1080-Internal Services	\$571,286	-	-	\$157,733	\$2,651	\$29,161	\$2,651	\$55,671	\$22,533
101-70.1290-Maintenance	\$709,436	-	-	\$912	\$15,498	\$24,700	\$2,603	\$1,699	\$652
<b>Total Actual Costs</b>	\$5,866,092	-	\$115,318	\$1,001,667	\$25,357	\$262,022	\$49,993	\$387,475	\$81,168
<b>Roll Forward Amounts</b>	\$1,028,160	(\$544)	(\$5,192)	\$300,843	(\$27,444)	\$106,560	\$32,026	\$100,536	(\$3,576)
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$6,894,253	(\$544)	\$110,126	\$1,302,510	(\$2,086)	\$368,583	\$82,019	\$488,010	\$77,592

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	230-90.2535- Substance	240-80.2555-CSWD	241-65.2970-CD Home Fund Admin	251-45.2980-Victim Witness	256-80.3030-Migrant Housing	260-15.3040-County Fire	261-60.3050- Mosquito Abatement	101-15.3070-Fish & Game
101--Building Depreciation	\$137,909	-	-	-	-	-	-	-	-
101-15.1015-Annual Audit	\$55,169	\$665	\$882	-	\$161	\$205	\$967	\$140	\$0
101-15.1010-Admin Officer	\$969,232	\$13,846	\$10,466	-	\$4,142	\$3,915	\$11,473	\$1,655	\$4
101-15.1065-Information Tech	\$819,140	-	\$49,637	-	\$4,096	\$17,826	-	-	-
101-25.1210-County Counsel	\$928,709	-	\$2,017	-	-	-	-	-	-
101-20.1140-Risk Management/Insurance	\$784,486	\$5,905	\$6,416	-	\$1,642	\$1,124	\$17,963	\$934	-
101-20.1145-Auditor	\$890,725	\$11,640	\$16,020	-	\$3,265	\$3,385	\$12,010	\$1,733	\$5
101-15.1080-Internal Services	\$571,286	\$10,604	-	-	\$3,976	\$2,651	-	-	-
101-70.1290-Maintenance	\$709,436	-	\$6,769	-	-	\$252	-	-	-
<b>Total Actual Costs</b>	\$5,866,092	\$42,660	\$92,207	-	\$17,282	\$29,357	\$42,413	\$4,461	\$9
<b>Roll Forward Amounts</b>	\$1,028,160	(\$729)	\$17,512	(\$311)	\$1,353	\$13,388	(\$129,533)	(\$3,286)	-
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$6,894,253	\$41,931	\$109,719	(\$311)	\$18,636	\$42,745	(\$87,120)	\$1,176	\$9

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	101-70.3250-CSA	271-70.3400- 70.3408-CFD Funds	101-70.3500-CAP	301-75.3800-	430-95.4530-Cons	627-957290-	628-957370-	
		Maint & Ops	PW	PR/JCAP	Integrated Waste	Courts	957330-Local Transit Authority	957390-COG	
101--Building Depreciation	\$137,909	-	-	-	-	-	-	-	-
101-15.1015-Annual Audit	\$55,169	\$447	\$14	\$15,996	\$414	-	-	-	-
101-15.1010-Admin Officer	\$969,232	\$5,298	\$164	\$189,781	\$5,660	-	-	-	-
101-15.1065-Information Tech	\$819,140	-	-	-	\$1,005	-	\$503	-	-
101-25.1210-County Counsel	\$928,709	\$17,616	-	-	\$5,019	-	\$10,851	\$6,519	\$14,315
101-20.1140-Risk Management/Insurance	\$784,486	\$352	-	\$623	\$497	-	-	-	\$2,604
101-20.1145-Auditor	\$890,725	\$5,546	\$172	\$198,662	\$5,568	-	\$578	-	\$6,803
101-15.1080-Internal Services	\$571,286	-	-	-	\$1,325	-	-	-	-
101-70.1290-Maintenance	\$709,436	-	-	-	\$400	-	-	-	-
<b>Total Actual Costs</b>	\$5,866,092	\$29,259	\$350	\$405,061	\$19,888	-	\$11,932	\$6,519	\$23,721
<b>Roll Forward Amounts</b>	\$1,028,160	\$16,399	-	\$357,333	(\$8,398)	(\$28,396)	\$6,418	\$1,481	\$9,454
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$6,894,253	\$45,658	\$350	\$762,394	\$11,489	(\$28,396)	\$18,351	\$7,999	\$33,176