



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Benito
Hollister, California**

**Date: September 30, 2021
Filing Ref: SBE22**

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 **2021-22**. 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 **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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. Risk Management/Insurance |
| 2. Information Technology | 5. Auditor |
| 3. County Counsel | 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 2021-22 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SAN BENITO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Leann Godinez
Name
Assistant Auditor

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

Title
9-30-2021
Date

9-30-2021
Date

**Negotiated by Adam Russ
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment: Summary Schedule

County of San Benito, CA
2 CFR Part 200 Cost Allocation Plan

FY 2019-2020
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Summary Schedule

Department	101-10.1000 Board of Supervisors	101-15.1005 Clerk of the Board	101-15.1015 GF Contrib	101-15.1018 Census 2020	101-15.1025 Grand Jury	101-15.1030 Public Defender	101-15.1045 Emergency	101-15.1047 Disaster Recovery	101-15.1050 Animal Control	101-15.1075 Geographical Info Systems
1 Building Depreciation	\$14,492	\$3,079	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Annual Audit	286	122	312	38	7	531	203	434	219	99
3 101-15.1010 Admin Office	7,223	2,978	3,771	455	85	6,409	3,954	5,238	2,638	1,944
4 101-15.1065 Information Tech	5,550	10,944	0	0	0	0	22,071	0	0	4,736
5 101-25.1210 County Counsel	108,975	15,510	0	0	18,414	0	3,482	0	15,543	0
6 101-20-1140 Risk Management/Insura	2,448	1,064	0	0	0	0	1,305	463	0	753
7 101-20.1145 Auditor	6,507	2,695	3,910	472	88	6,646	3,707	5,432	2,736	1,819
8 101-15.1080 Internal Services	9,596	3,839	0	0	0	0	3,839	0	0	1,919
9 101-70.1290 Maintenance	13,765	8,973	0	0	0	0	4,385	0	0	0
Total Current Allocations	168,843	49,205	7,993	965	18,595	13,586	42,945	11,566	21,136	11,270
Less: Prior Year Allocations	110,092	28,763	0	0	7,900	14,374	40,262	0	18,962	6,364
Carry-Forward	58,751	20,442	0	0	10,695	(788)	2,683	0	2,174	4,906
Proposed Costs	\$227,594	\$69,647	\$7,993	\$965	\$29,291	\$12,799	\$45,629	\$11,566	\$23,310	\$16,176

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Department	101-15.1100 Comm Programs	101-15.1110 Ag Ext 4H Adv	101-15.1420 Cannabis Administratio n	101-15.3070 Fish & Game	101-20.1125 Recorder	101-20.1115 General Elections	101-20.1120 County Clerk	101-30.1155 Treasurer	101-30.1160 Tax Collector	101-30.1165 Public Admin
1 Building Depreciation	\$0	\$0	\$0	\$0	\$684	\$2,028	\$684	\$481	\$453	\$0
2 Annual Audit	0	36	11	0	269	566	115	230	204	2
3 101-15.1010 Admin Office	0	435	138	0	7,012	10,600	2,895	5,036	4,716	21
4 101-15.1065 Information Tech	2,027	6,209	0	0	2,807	30,827	309	3,273	12,856	2,182
5 101-25.1210 County Counsel	0	0	0	0	2,805	792	0	330	3,861	264
6 101-20-1140 Risk Management/Insura	0	0	0	0	2,141	2,842	1,065	2,030	1,663	0
7 101-20.1145 Auditor	0	451	144	0	6,288	10,009	2,609	4,633	4,301	22
8 101-15.1080 Internal Services	0	0	0	0	9,596	9,596	3,839	5,758	5,758	0
9 101-70.1290 Maintenance	0	18,638	0	0	9,774	30,466	11,042	7,275	7,317	0
Total Current Allocations	2,027	25,769	293	0	41,377	97,727	22,557	29,045	41,129	2,490
Less: Prior Year Allocations	2,280	8,484	437	0	49,343	103,111	24,318	30,995	45,195	6,312
Carry-Forward	(253)	17,285	(144)	0	(7,966)	(5,384)	(1,761)	(1,950)	(4,066)	(3,822)
Proposed Costs	\$1,774	\$43,055	\$150	\$0	\$33,411	\$92,343	\$20,797	\$27,095	\$37,062	\$(1,332)

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Department	101-35.1170 Assessor	101-40.1175 Sheriff	101-40.1180 Communications	101-40.1185 UNET Anti-Drug Task Force	101-40.1190 Sheriff's Grants	101-40.1195 Jail	101-40.1200 Coroner	101-45.1205 District Attorney	101-50.1215 Probation	101-50.1220 Juvenile Hall
1 Building Depreciation	\$1,774	\$0	\$0	\$0	\$0	\$0	\$0	\$26,379	\$26,379	\$0
2 Annual Audit	1,592	4,253	350	128	16	4,304	67	1,189	2,060	1,042
3 101-15.1010 Admin Office	35,032	73,926	4,224	1,541	188	76,053	814	24,896	45,947	21,607
4 101-15.1065 Information Tech	22,925	57,214	718	5,023	0	20,387	0	18,967	58,925	13,307
5 101-25.1210 County Counsel	23,464	29,288	0	0	0	0	0	13,910	35,377	0
6 101-20-1140 Risk Management/Insurance	14,195	156,065	148	555	84	142,120	0	11,113	26,094	9,254
7 101-20.1145 Auditor	32,200	70,765	4,381	1,598	194	72,577	844	23,065	42,143	20,048
8 101-15.1080 Internal Services	40,305	57,578	0	0	0	61,416	0	26,870	53,739	23,031
9 101-70.1290 Maintenance	26,660	137,748	0	0	0	108,445	1,942	21,236	24,717	27,657
Total Current Allocations	198,147	586,839	9,820	8,844	481	485,302	3,668	167,626	315,382	115,945
Less: Prior Year Allocations	149,381	780,534	0	4,116	0	358,300	3,801	140,204	213,146	97,694
Carry-Forward	48,766	(193,695)	0	4,728	0	127,002	(133)	27,422	102,236	18,251
Proposed Costs	\$246,913	\$393,143	\$9,820	\$13,572	\$481	\$612,304	\$3,535	\$195,048	\$417,618	\$134,197

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Department	101-50-1225 Gang Prevention	101-55.1235 Library	101-55.1240 Library Literacy	101-55.1245 Library Bookmobile	101-60.1250 Agricultural Commissioner	101-60.1255 Mosquito Abatement Prog	101-65.1265 Planning & Zoning	101-65.1270 Housing & Econ Dev	101-65.1285 Land Dev Project	101-70.1210 Road
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Annual Audit	0	745	30	1	617	0	926	0	579	0
3 101-15.1010 Admin Office	0	15,020	367	7	12,266	1	17,950	0	6,985	0
4 101-15.1065 Information Tech	0	10,621	0	0	11,726	0	44,086	0	0	0
5 101-25.1210 County Counsel	0	6,072	0	0	9,042	0	182,214	0	0	0
6 101-20-1140 Risk Management/Insurance	0	5,051	0	0	8,873	0	59,383	0	0	0
7 101-20.1145 Auditor	0	14,003	381	7	11,462	1	16,845	0	7,244	0
8 101-15.1080 Internal Services	0	15,354	0	0	12,283	0	17,273	0	0	0
9 101-70.1290 Maintenance	0	66,219	0	0	23,951	0	12,804	0	0	0
Total Current Allocations	0	133,087	779	15	90,220	2	351,481	0	14,807	0
Less: Prior Year Allocations	3,874	117,422	0	0	80,980	0	279,879	1,447	5,685	132,433
Carry-Forward	(3,874)	15,665	0	0	9,240	0	71,602	(1,447)	9,122	(132,433)
Proposed Costs	\$(3,874)	\$148,752	\$779	\$15	\$99,460	\$2	\$423,083	\$(1,447)	\$23,930	\$(132,433)

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Department	101-70.1295 PW Admin & Eng	101-70.1300 Veteran's Memorial Park	101-70.1305 Recreation	101-80.1310 Veteran Services	210-70.2010 CAP/Rd Overlay	221-80.2280 Human Services	222-80.2355 Public Authority	224-80.2365 Public Health	224-80.2410 Environment al Health	226-75.3810 CIWM Integrated Waste Mgmt
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Annual Audit	1,190	29	64	77	6,715	8,249	159	1,901	518	324
3 101-15.1010 Admin Office	22,646	1,101	769	924	90,091	195,193	3,420	37,253	10,021	4,661
4 101-15.1065 Information Tech	21,313	0	0	4,882	6,550	28,352	861	15,262	1,220	0
5 101-25.1210 County Counsel	115,074	0	8,250	0	41,680	0	0	43,858	0	21,279
6 101-20-1140 Risk Management/Insura	110,668	20	520	115	6,477	317,716	1,265	16,928	4,527	628
7 101-20.1145 Auditor	21,322	946	797	958	91,069	157,142	3,154	34,897	9,409	4,637
8 101-15.1080 Internal Services	21,112	1,919	0	0	23,031	243,746	3,839	36,466	9,596	1,919
9 101-70.1290 Maintenance	17,406	0	0	0	22,207	0	0	36,213	3,248	0
Total Current Allocations	330,731	4,015	10,399	6,957	287,820	950,398	12,697	222,779	38,540	33,447
Less: Prior Year Allocations	70,764	5,490	2,096	3,003	128,871	664,609	15,664	197,968	0	0
Carry-Forward	259,967	(1,475)	8,303	3,954	158,949	285,789	(2,967)	24,811	0	0
Proposed Costs	\$590,698	\$2,541	\$18,703	\$10,910	\$446,768	\$1,236,186	\$9,730	\$247,590	\$38,540	\$33,447

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Department	227-15.2470 Emergency Med Svcs	228-90.2520 Mental Health	229-85.2530 Child Support	230-90.2535 Substance Abuse	240-80.2555 CSWD	241-65-2970 Home Loan, CD	251-45.2980 Victim Witness	256-80.3030 Migrant Housing	260-15.3040 County Fire	261-60.3050 Mosquito Abatement
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Annual Audit	167	4,661	1,020	727	1,201	0	202	242	1,288	98
3 101-15.1010 Admin Office	3,523	89,387	22,848	13,291	14,492	0	5,450	4,425	15,544	1,639
4 101-15.1065 Information Tech	3,086	28,290	2,332	0	93,023	0	3,803	0	0	0
5 101-25.1210 County Counsel	627	17,406	4,422	1,670	2,574	0	0	0	0	0
6 101-20-1140 Risk Management/Insura	902	53,403	8,825	5,726	9,865	0	1,848	1,409	0	728
7 101-20.1145 Auditor	3,260	84,046	20,941	12,604	21,455	0	4,865	4,196	16,120	1,582
8 101-15.1080 Internal Services	3,839	84,448	26,870	11,516	0	0	7,677	3,839	0	1,152
9 101-70.1290 Maintenance	3,712	317	0	0	4,823	0	0	1,189	0	0
Total Current Allocations	19,115	361,957	87,258	45,534	147,433	0	23,846	15,299	32,953	5,199
Less: Prior Year Allocations	28,941	247,721	103,771	43,640	64,565	611	15,874	19,343	132,187	6,660
Carry-Forward	(9,826)	114,236	(16,513)	1,894	82,868	(611)	7,972	(4,044)	(99,234)	(1,461)
Proposed Costs	\$9,289	\$476,193	\$70,745	\$47,428	\$230,301	\$(611)	\$31,818	\$11,255	\$(66,282)	\$3,738

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Department	270-70.3080 CSA Operations	271-70.3400 70.3408-CFD	288-70.3295 Inclusionary Housing Impact	300-70.3500 CAP Proj	301-75.3800 Integrated Waste	411-15.4040 Realignment AB109	423 Sheriff Trust	439 Migrant Camp Trust	626-95.7280 LAFCO	627-95.7290- 95.7330 Local Transit Authority
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Annual Audit	922	14	7	3,415	152	174	2	0	0	1,370
3 101-15.1010 Admin Office	11,126	175	84	41,225	1,833	2,103	28	3	0	16,534
4 101-15.1065 Information Tech	0	0	0	0	3,193	0	0	0	0	0
5 101-25.1210 County Counsel	32,786	2,013	0	0	0	0	0	0	21,863	4,323
6 101-20-1140 Risk Management/Insura	640	0	0	0	8	0	0	0	0	2,161
7 101-20.1145 Auditor	11,538	181	87	42,752	1,900	2,181	29	4	526	17,147
8 101-15.1080 Internal Services	0	0	0	0	0	0	0	0	0	0
9 101-70.1290 Maintenance	0	0	0	0	422	0	0	0	0	0
Total Current Allocations	57,013	2,384	179	87,392	7,507	4,458	60	7	22,389	41,534
Less: Prior Year Allocations	15,044	998	0	202,073	28,395	0	0	0	11,156	17,421
Carry-Forward	41,969	1,386	0	(114,681)	(20,888)	0	0	0	11,233	24,113
Proposed Costs	\$98,982	\$3,770	\$179	\$(27,289)	\$(13,380)	\$4,458	\$60	\$7	\$33,621	\$65,647

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Department	628-.95.7370- 95.7390 COGs	COVID-19	All Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$383	\$0	\$76,816
2 Annual Audit	0	0	0	0	56,469
3 101-15.1010 Admin Office	0	0	0	0	1,012,164
4 101-15.1065 Information Tech	47	80,372	9,256	0	669,532
5 101-25.1210 County Counsel	18,103	0	17,094	0	822,365
6 101-20-1140 Risk Management/Insura	3,183	0	0	0	996,271
7 101-20.1145 Auditor	14,686	0	61,006	0	1,025,669
8 101-15.1080 Internal Services	13,435	0	0	0	855,991
9 101-70.1290 Maintenance	0	0	37,037	0	689,588
Total Current Allocations	<u>49,454</u>	<u>80,372</u>	<u>124,776</u>	<u>0</u>	<u>6,204,865</u>
Less: Prior Year Allocations	12,272	0	181,845	0	5,087,070
Carry-Forward	37,182	0	(57,069)	0	929,111
Proposed Costs	<u>\$86,635</u>	<u>\$80,372</u>	<u>\$67,707</u>	<u>\$0</u>	<u>\$7,133,977</u>