



**SAN BENITO COUNTY  
AGENDA ITEM  
TRANSMITTAL FORM**

Dom Zanger  
District No. 1  
Vice-Chair

Kollin Kosmicki  
District No. 2  
Chair

Mindy Sotelo  
District No. 3

Angela Curro  
District No. 4

Ignacio Velazquez  
District No. 5

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**Item Number: 3.B**

**MEETING DATE:** 05/13/2025

**DEPARTMENT:** AUDITOR/CONTROLLER

**AGENDA ITEM PREPARER:** Leann Godinez

**DEPT HEAD/DIRECTOR:** Joe Paul Gonzalez

**SUBJECT:**

**AUDITOR-CONTROLLER - J.P. GONZALEZ**

Receive informational presentation regarding Cost Allocation Plan.  
SBC FILE NUMBER: 608

**AGENDA SECTION:**

REGULAR AGENDA

**BACKGROUND/SUMMARY:**

Central services refer to administrative or support functions that benefit multiple departments or programs but are not directly tied to a single service or grant, i.e. indirect costs or shared costs.

The Office of Management and Budget's (OMB) Circular A-87 published in 1969, established uniform cost principles and standards for determining allowable costs incurred by local governments for providing services to state and federal programs. In December 2013, the OMB issued the Uniform Guidance (2 CFR Part 200) and one year later in December 2014 the Uniform Guidance replaced the OMB Circular A-87.

The Uniform Guidance provides a federally approved framework in which the County can recover indirect costs associated with providing services to state and federal programs while also ensuring consistency, efficiency, and accountability in the use of federal funds across all non-federal entities.

The California State Controller's Office has delegated authority to approve cost allocation plans for all 58 California Counties, and must provide provisional or formal approval of the cost allocation plan before any indirect costs may be reimbursed by state or federal agencies.

Every fiscal year the County Auditor-Controller's Office works with an outside consultant to prepare the County's cost allocation plan for all central service departments, which include: County Administrative Office, Human Resources, Information Technology, County Counsel, County Auditor-Controller, Buildings & Grounds (Maintenance), Risk Management, and building depreciation.

**RESOLUTION OR ORDINANCE NEEDED FOR THIS ITEM:**

N/A

**CONTRACT NEEDED FOR THIS ITEM:**

N/A

**RFP AND BID HISTORY:**

N/A

**LAST CONTRACT AMOUNT OR N/A:**

N/A

**CONTRACT HISTORY (Describe all amendments and previous contracts):**

N/A

**STRATEGIC PLAN GOALS: 1. Operational Development & Excellence**

Yes

**STRATEGIC PLAN GOALS: 2. Planning And Sustainable Growth**

Yes

**STRATEGIC PLAN GOALS: 3. Technology**

No

**STRATEGIC PLAN GOALS: 4. Community Engagement**

No

**STRATEGIC PLAN GOALS: 5. Health & Safe Community**

No

**BUDGETED:**

N/A

**BUDGET ADJUSTMENT NEEDED:**

N/A

**SOURCE OF FUNDING:**

N/A

**UNFUNDED MANDATE:**

N/A

**SBC BUDGET LINE ITEM NUMBER:**

N/A

**CURRENT FY COST:**

N/A

**STAFF RECOMMENDATION:**

Receive informational presentation regarding Cost Allocation Plan.

**ATTACHMENTS:**

[Cost Allocation Plan Presentation](#)