JOHN CHIANG

California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of San Luis Obispo
San Luis Obispo, California

Date: **August 13, 2007**
Filing Ref: **SLO08**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2007-08** 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.

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

The indirect overhead and support service costs listed in **Schedule A-2** (attached) are formally approved as actual costs for the **2005-06** fiscal year and as estimated costs for the **2007-08** 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, 2007**, 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
2. County Administrative Office
3. Risk Management
4. Auditor Controller
5. County Counsel
6. General Services
7. Information Technology Department
8. Maintenance Projects
9. Reprographics (ISF)
10. Garage (ISF)
11. Engineering (ISF)
12. Workers' Compensation (ISF)
13. Protected Self-Insurance (ISF)
14. Unemployment Insurance (ISF)
15. Dental Insurance (ISF)
16. Capital Expenditure Method

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.

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 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.

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 A-87, 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.

SECTION IV: ACCEPTANCE

COUNTY OF SAN LUIS OBISPO

Original Signed By

Gere W. Sibbach
Name

Auditor-Controller
Title

August 17, 2007
Date

JOHN CHIANG
CALIFORNIA STATE CONTROLLER

Original Signed By

Michael J. Havey, Chief
Bureau of Payments
Division of Accounting and Reporting

August 29, 2007
Date

Negotiated by David Smart
Telephone (916) 322-9437

cc: State and Federal Agencies

Attachment

SLO County Cost Allocation Plan
Fixed Cost & Roll Forward Schedule
For the Period Ended 06/30/2006

Cost Pool		Fixed Cost	Claimed Costs	Difference	Net Cost	Adjustments	Claimable Costs
000	- NOT ALLOWED	3,937,812	3,966,170	(28,358)	3,909,454	0	3,909,454
999	- ALL OTHERS	1,982,962	3,348,701	(1,365,739)	617,223	0	617,223
989	- NON-BD SD	0	65,088	(65,088)	(65,088)	0	(65,088)
977	- CHILD SRVCS	0	0	0	0	0	0
975	- PUBLIC GUARD	0	0	0	0	0	0
425	- AIRPORT	254,061	245,119	8,942	263,003	0	263,003
970	- LAFCO	0	0	0	0	0	0
964	- MUNI COURT	0	0	0	0	0	0
963	- SUPERIOR CT	670,256	0	0	670,256	0	670,256
961	- SPCL AVIAT	0	0	0	0	0	0
953	- SP DIST SRV	0	0	0	0	0	0
952	- DEVELOP SVCS	0	0	0	0	0	0
760	- RETIREMENT	23,936	53,168	(29,232)	(5,296)	0	(5,296)
791	- LAW LIBRARY	52,550	50,975	1,575	54,125	0	54,125
741	- LAFCO	0	0	0	0	0	0
730	- JURY COMM	0	0	0	0	0	0
720	- AIR POLL CD	99,048	103,208	(4,160)	94,888	0	94,888
429	- MEDICAL SVCS	84,564	1,243,135	(1,158,571)	(1,074,007)	0	(1,074,007)
427	- GOLF COURSES	113,364	118,914	(5,550)	107,814	0	107,814
412	- DENTAL INS	3,404	4,175	(771)	2,633	0	2,633
411	- MEDICAL MAL	3,579	3,953	(374)	3,205	0	3,205
410	- UNEMP INS	128	85	43	171	0	171
409	- LIABLTY INS	117,211	188,551	(71,340)	45,871	0	45,871
408	- WORK COMP	225,763	338,865	(113,102)	112,661	0	112,661
407	- GARAGE	110,901	145,168	(34,267)	76,634	0	76,634
406	- REPROGRAPHC	39,427	61,559	(22,132)	17,295	0	17,295
405	- PUBLIC WORKS	1,085,890	1,157,157	(71,267)	1,014,623	0	1,014,623
392	- PENSION OBLIGATION BONDS	10	(26,043)	26,053	26,063	0	26,063
377	- LIBRARY	387,350	378,092	9,258	396,608	0	396,608
375	- 1ST OFFENDER	50,727	39,236	11,491	62,218	0	62,218
352	- CHIP	6,298	6,247	51	6,349	0	6,349
351	- EMERGENCY MED	4,369	7,656	(3,287)	1,082	0	1,082
350	- CMSP	117,191	124,248	(7,057)	110,134	0	110,134
331	- FISH & GAME	808	354	454	1,262	0	1,262
330	- WILDLIFE	85	187	(102)	(17)	0	(17)
305	- PARKS	394,313	410,885	(16,572)	377,741	0	377,741
290	- COMMUNTIY DEV	2,057	7,228	(5,171)	(3,114)	0	(3,114)
277	- CSAC DEBT SERV	21	19	2	23	0	23
275	- ORG EFFECTIVE	35,452	80,826	(45,374)	(9,922)	0	(9,922)
266	- CO-WIDE AUTOMATION	91,357	572	90,785	182,142	0	182,142
265	- EFS	1,282,510	440,583	841,927	2,124,437	0	2,124,437
248	- ROAD FACILITY FEES	93	114	(21)	72	0	72
247	- PUB FACILITY FEES	277	247	30	307	0	307
245	- ROADS	301,504	209,103	92,401	393,905	0	393,905
230	- CAP PROJ	1,139,553	390,736	748,817	1,888,370	0	1,888,370
215	- FARM ADVSR	90,211	74,030	16,181	106,392	0	106,392
201	- PW SPECIAL SERVICES	46,369	48,107	(1,738)	44,631	0	44,631
186	- VETS SRVCS	31,991	14,737	17,254	49,245	0	49,245
185	- GENERAL RELIEF	2,863	5,425	(2,562)	301	0	301
184	- LAW ENF MED	57,078	44,597	12,481	69,559	0	69,559
183	- MED ASSIST PROG	43,078	7,750	35,328	78,406	0	78,406
181	- AID FOSTER CARE NON-FED	5,369	7,458	(2,089)	3,280	0	3,280
180	- SOCIAL SRVC	3,492,235	2,804,068	688,167	4,180,402	0	4,180,402
165	- MENTAL HEALTH ACT	3,571	0	0	3,571	0	3,571

SLO County Cost Allocation Plan
Stepdown Allocation Report
For the Period Ended 06/30/2006

Description	VICTM WITNS (133)	FAMILY SUPP (134)	PUBLIC DEF (135)	SHER-CORNR (136)	ANIMAL REG (137)	EMERG SRVC (138)	PROBATION (139)	FIRE PROT (140)	AG COMM (141)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	3,594	7	0	149,092	10,982	27,362	82,021	13,390	22,589
002 - EQUIP USE	1,049	0	0	197,789	5,714	0	4,060	94,900	12,376
104 - CO. ADMIN	5,594	22,004	40,237	218,992	9,078	60,650	76,329	67,126	22,037
105 - RISK MGMT	5,113	10,690	0	133,120	7,942	5,302	59,925	3,721	17,433
107 - AUD-CONT	17,408	59,943	50,401	572,965	37,691	10,757	205,548	161,196	66,282
108 - TREASURER	1,300	130,887	1,886	9,234	3,900	686	28,685	9,307	3,224
111 - CO COUNSEL	0	0	873	96,733	34,349	2,451	51,143	9,652	10,744
112 - PERSONNEL	17,253	44,091	0	349,855	19,170	4,792	143,776	0	44,091
113 - GENL SRVCS	12,476	22,314	0	1,182,480	99,373	45,243	401,697	71,092	138,458
114 - ITD	12,997	18,773	3,163	1,501,784	39,779	64,621	581,857	327,653	70,359
200 - MAINT PROJ	2,930	115	0	96,047	134,910	10,848	620,086	31,944	59,134
Total Indirect Costs	79,714	308,824	96,560	4,508,091	402,888	232,712	2,255,127	789,981	466,727
Roll-Foward Amount	26,889	(149,402)	65	(90,402)	121,615	31,666	609,486	(180,316)	89,907
Net Costs	106,603	159,422	96,625	4,417,689	524,503	264,378	2,864,613	609,665	556,634
Adjustments	0	0	0	0	0	0	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	106,603	159,422	96,625	4,417,689	524,503	264,378	2,864,613	609,665	556,634

SLO County Cost Allocation Plan
Stepdown Allocation Report
For the Period Ended 06/30/2006

Description	Non-Service Total	BD OF SUPV (100)	REV (101)	BRDS & COMM (106)	ASSESSOR (109)	CLERK-REC (110)	WASTE MGT (130)	GRAND JURY (131)	DIST ATTNY (132)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	1,592,798	112,116	0	0	311,267	164,416	563	0	37,305
002 - EQUIP USE	642,027	1,022	0	0	6,796	103,715	0	0	6,073
104 - CO. ADMIN	1,691,567	6,492	0	0	35,400	16,358	2,974	26,991	54,797
105 - RISK MGMT	893,557	17,931	0	0	62,935	29,000	137	258	38,121
107 - AUD-CONT	4,744,828	19,229	225	2,010	96,978	62,336	10,111	4,363	151,506
108 - TREASURER	2,024,474	1,372	114	1,014	2,248	6,193	0	1,524	5,452
111 - CO COUNSEL	2,652,728	106,868	0	0	82,336	27,954	1,365	42,402	66,964
112 - PERSONNEL	2,123,093	12,463	0	0	84,348	24,921	0	959	79,556
113 - GENL SRVCS	7,032,062	52,542	0	0	153,030	116,366	2,987	16,802	266,694
114 - ITD	8,164,336	152,433	0	0	536,800	121,877	62	11,279	474,477
200 - MAINT PROJ	1,639,713	2,325	0	0	2,923	7,035	0	0	67,272
Total Indirect Costs	33,201,183	484,793	339	3,024	1,375,061	680,171	18,199	104,578	1,248,217
Roll-Foward Amount	(169,906)	241,337	(411)	(28,876)	4,416	(89,422)	10,767	31,427	159,402
Net Costs	33,031,277	726,130	(72)	(25,852)	1,379,477	590,749	28,966	136,005	1,407,619
Adjustments	0	0	0	0	0	0	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	33,031,277	726,130	(72)	(25,852)	1,379,477	590,749	28,966	136,005	1,407,619

SLO County Cost Allocation Plan
Fixed Cost & Roll Forward Schedule
For the Period Ended 06/30/2006

Cost Pool		Fixed Cost	Claimed Costs	Difference	Net Cost	Adjustments	Claimable Costs
164	- CLINICAL LAB	66,756	0	0	66,756	0	66,756
163	- SART	12,890	3,732	9,158	22,048	0	22,048
162	- ALCOHOL SRV	220,489	190,084	30,405	250,894	0	250,894
161	- MENTAL HLTH	899,704	862,552	37,152	936,856	0	936,856
160	- HEALTH	1,485,285	1,588,436	(103,151)	1,382,134	0	1,382,134
143	- COURT OPERATIONS FUND	31	67	(36)	(5)	0	(5)
142	- PLANNING	1,069,426	1,548,324	(478,898)	590,528	0	590,528
141	- AG COMM	466,727	376,820	89,907	556,634	0	556,634
140	- FIRE PROT	789,981	970,297	(180,316)	609,665	0	609,665
139	- PROBATION	2,255,127	1,645,641	609,486	2,864,613	0	2,864,613
138	- EMERG SRVC	232,712	201,046	31,666	264,378	0	264,378
137	- ANIMAL REG	402,888	281,273	121,615	524,503	0	524,503
136	- SHER-CORNR	4,508,091	4,598,493	(90,402)	4,417,689	0	4,417,689
135	- PUBLIC DEF	96,560	96,495	65	96,625	0	96,625
134	- FAMILY SUPP	308,824	458,226	(149,402)	159,422	0	159,422
133	- VICTM WITNS	79,714	52,825	26,889	106,603	0	106,603
132	- DIST ATTNY	1,248,217	1,088,815	159,402	1,407,619	0	1,407,619
131	- GRAND JURY	104,578	73,151	31,427	136,005	0	136,005
130	- WASTE MGT	18,199	7,432	10,767	28,966	0	28,966
110	- CLERK-REC	680,171	769,593	(89,422)	590,749	0	590,749
109	- ASSESSOR	1,375,061	1,370,645	4,416	1,379,477	0	1,379,477
106	- BRDS & COMM	3,024	31,900	(28,876)	(25,852)	0	(25,852)
103	- SHORT-TERM FINANCING	0	0	0	0	0	0
101	- NON-DEPARTMENTAL REV	339	750	(411)	(72)	0	(72)
100	- BD OF SUPV	484,793	243,456	241,337	726,130	0	726,130
Total		33,201,183	32,630,506	(169,906)	33,031,277	0	33,031,277

SLO County Cost Allocation Plan
Stepdown Allocation Report
For the Period Ended 06/30/2006

Description	PLANNING (142)	COURT OPERATIONS FUND (143)	HEALTH (160)	MENTAL HLTH (161)	ALCOHOL SRV (162)	SART (163)	CLINICAL LAB (164)	MENTAL HEALTH ACT (165)	SOCIAL SRVC (180)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	74,888	0	42,414	7,533	0	0	0	0	5
002 - EQUIP USE	10,424	0	6,925	0	0	1,433	5,879	0	60,106
104 - CO. ADMIN	59,994	0	86,875	121,264	26,917	1,289	10,677	795	201,217
105 - RISK MGMT	43,217	0	47,770	29,787	9,956	514	(322)	0	114,967
107 - AUD-CONT	166,164	21	263,829	346,483	90,158	4,164	27,565	1,690	524,673
108 - TREASURER	6,927	10	18,117	20,548	4,414	3	0	0	56,846
111 - CO COUNSEL	57,325	0	274,005	136,506	16,247	0	0	0	839,264
112 - PERSONNEL	120,772	0	168,697	145,693	47,925	1,917	15,337	0	404,490
113 - GENL SRVCS	262,168	0	318,533	68,602	16,812	1,359	2,245	1,086	1,044,308
114 - ITD	300,022	0	204,301	23,208	8,060	2,211	5,375	0	246,285
200 - MAINT PROJ	(32,475)	0	53,819	80	0	0	0	0	74
Total Indirect Costs	1,069,426	31	1,485,285	899,704	220,489	12,890	66,756	3,571	3,492,235
Roll-Foward Amount	(478,898)	(36)	(103,151)	37,152	30,405	9,158	0	0	688,167
Net Costs	590,528	(5)	1,382,134	936,856	250,894	22,048	66,756	3,571	4,180,402
Adjustments	0	0	0	0	0	0	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	590,528	(5)	1,382,134	936,856	250,894	22,048	66,756	3,571	4,180,402

SLO County Cost Allocation Plan
Stepdown Allocation Report
For the Period Ended 06/30/2006

Description	AID FOSTER CARE NON-FED (181)	MED ASSIST PROG (183)	LAW ENF MED (184)	GENERAL RELIEF (185)	VETS SRVCS (186)	PW SPECIAL SERVICES (201)	FARM ADVSR (215)	CAP PROJ (230)	ROADS (245)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	0	0	0	0	0	889	2,651	0	5,882
002 - EQUIP USE	0	22,464	0	0	0	0	1,423	0	0
104 - CO. ADMIN	0	0	9,852	0	1,809	14,402	1,531	0	71,715
105 - RISK MGMT	0	0	3,588	0	1,091	216	1,858	0	6,235
107 - AUD-CONT	3,569	3,740	28,252	1,723	4,966	30,783	6,710	3,753	152,623
108 - TREASURER	1,800	1,886	1,424	869	245	79	586	1,893	62
111 - CO COUNSEL	0	0	0	0	182	0	0	0	47,218
112 - PERSONNEL	0	0	13,419	0	3,834	0	4,792	0	0
113 - GENL SRVCS	0	0	543	271	2,249	0	45,518	1,132,755	16,564
114 - ITD	0	14,988	0	0	17,615	0	21,942	1,152	1,205
200 - MAINT PROJ	0	0	0	0	0	0	3,200	0	0
Total Indirect Costs	5,369	43,078	57,078	2,863	31,991	46,369	90,211	1,139,553	301,504
Roll-Foward Amount	(2,089)	35,328	12,481	(2,562)	17,254	(1,738)	16,181	748,817	92,401
Net Costs	3,280	78,406	69,559	301	49,245	44,631	106,392	1,888,370	393,905
Adjustments	0	0	0	0	0	0	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	3,280	78,406	69,559	301	49,245	44,631	106,392	1,888,370	393,905

SLO County Cost Allocation Plan
Stepdown Allocation Report
For the Period Ended 06/30/2006

Description	PUB FACILITY FEES (247)	ROAD FACILITY FEES (248)	EFS (265)	CO-WIDE AUTOMATION (266)	ORG EFFECTIVE (275)	CSAC DEBT SERV (277)	COMMUNTIY DEV (290)	PARKS (305)	WILDLIFE (330)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	0	0	0	0	0	0	0	76,014	0
002 - EQUIP USE	0	0	85,301	0	0	0	0	2,623	0
104 - CO. ADMIN	0	0	16,026	7,730	29,939	0	0	25,648	24
105 - RISK MGMT	0	0	0	0	0	0	0	12,275	0
107 - AUD-CONT	184	62	35,064	16,542	3,198	14	1,367	107,789	58
108 - TREASURER	93	31	497	52	414	7	690	8,497	3
112 - PERSONNEL	0	0	0	0	0	0	0	34,506	0
113 - GENL SRVCS	0	0	1,086	5,431	1,901	0	0	87,940	0
114 - ITD	0	0	1,144,536	61,602	0	0	0	10,930	0
200 - MAINT PROJ	0	0	0	0	0	0	0	28,091	0
Total Indirect Costs	277	93	1,282,510	91,357	35,452	21	2,057	394,313	85
Roll-Foward Amount	30	(21)	841,927	90,785	(45,374)	2	(5,171)	(16,572)	(102)
Net Costs	307	72	2,124,437	182,142	(9,922)	23	(3,114)	377,741	(17)
Adjustments	0	0	0	0	0	0	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	307	72	2,124,437	182,142	(9,922)	23	(3,114)	377,741	(17)

SLO County Cost Allocation Plan
Stepdown Allocation Report
For the Period Ended 06/30/2006

Description	FISH & GAME (331)	CMSP (350)	EMERGENCY MED (351)	CHIP (352)	1ST OFFENDER (375)	LIBRARY (377)	PENSION OBLIGATION BONDS (392)	PUBLIC WORKS (405)	REPROGRAPHC (406)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	0	6	0	0	0	72,776	0	62,928	3,492
002 - EQUIP USE	0	794	0	0	0	10,923	0	0	0
104 - CO. ADMIN	118	11,607	1,321	1,008	5,783	31,586	0	45,335	2,592
105 - RISK MGMT	0	2,963	0	0	3,075	(13,687)	0	(77)	756
107 - AUD-CONT	347	43,373	2,969	4,235	19,198	97,845	0	195,790	7,382
108 - TREASURER	48	16,286	79	1,055	2,307	7,400	10	34,564	638
111 - CO COUNSEL	0	21,831	0	0	0	12,977	0	329,738	0
112 - PERSONNEL	0	11,502	0	0	12,461	73,805	0	171,572	2,876
113 - GENL SRVCS	271	5,085	0	0	2,297	71,071	0	76,678	15,055
114 - ITD	24	3,640	0	0	5,606	4,774	0	34,179	82
200 - MAINT PROJ	0	104	0	0	0	17,880	0	135,183	6,554
Total Indirect Costs	808	117,191	4,369	6,298	50,727	387,350	10	1,085,890	39,427
Roll-Foward Amount	454	(7,057)	(3,287)	51	11,491	9,258	26,053	(71,267)	(22,132)
Net Costs	1,262	110,134	1,082	6,349	62,218	396,608	26,063	1,014,623	17,295
Adjustments	0	0	0	0	0	0	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	1,262	110,134	1,082	6,349	62,218	396,608	26,063	1,014,623	17,295

SLO County Cost Allocation Plan
Stepdown Allocation Report
For the Period Ended 06/30/2006

Description	GARAGE (407)	WORK COMP (408)	LIABLTY INS (409)	UNEMP INS (410)	MEDICAL MAL (411)	DENTAL INS (412)	GOLF COURSES (427)	MEDICAL SVCS (429)	AIR POLL CD (720)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	13,750	13,177	13,177	0	0	0	0	0	0
002 - EQUIP USE	0	238	0	0	0	0	0	0	0
104 - CO. ADMIN	16,829	7,877	15,507	18	1,135	757	11,113	0	0
105 - RISK MGMT	5,601	157,897	0	0	0	0	8,559	5,437	5,585
107 - AUD-CONT	42,922	30,480	28,043	86	2,434	2,299	51,283	22,739	36,230
108 - TREASURER	2,258	820	566	24	10	348	3,062	11,468	2,290
111 - CO COUNSEL	0	11,954	59,849	0	0	0	0	2,710	25,421
112 - PERSONNEL	13,419	0	0	0	0	0	14,378	0	22,045
113 - GENL SRVCS	9,201	3,320	69	0	0	0	21,734	51,405	1,379
114 - ITD	3,683	0	0	0	0	0	1,076	(9,195)	6,098
200 - MAINT PROJ	3,238	0	0	0	0	0	2,159	0	0
Total Indirect Costs	110,901	225,763	117,211	128	3,579	3,404	113,364	84,564	99,048
Roll-Foward Amount	(34,267)	(113,102)	(71,340)	43	(374)	(771)	(5,550)	(1,158,571)	(4,160)
Net Costs	76,634	112,661	45,871	171	3,205	2,633	107,814	(1,074,007)	94,888
Adjustments	0	0	0	0	0	0	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	76,634	112,661	45,871	171	3,205	2,633	107,814	(1,074,007)	94,888

SLO County Cost Allocation Plan
Stepdown Allocation Report
For the Period Ended 06/30/2006

Description	LAW LIBRARY (791)	RETIREMENT (760)	SUPERIOR CT (963)	AIRPORT (425)	NON-BD SD (989)	ALL OTHERS (999)	NOT ALLOWED (000)	MAINT PROJ (200)	ITD (114)
Restated Costs								4,146,890	12,546,983
Allocated Indirect Costs									
001 - BLDG USE	9,261	0	0	0	0	169,803	89,448	0	90,336
002 - EQUIP USE	0	0	0	0	0	0	0	0	1,151,304
104 - CO. ADMIN	1,059	0	0	14,396	0	37,105	133,658	20,646	63,490
105 - RISK MGMT	1,967	508	35,317	11,390	0	5,486	0	0	39,801
107 - AUD-CONT	3,871	5,069	0	40,071	0	405,342	348,727	46,495	160,295
108 - TREASURER	0	176	0	2,797	0	293,387	1,311,862	1,307	4,248
111 - CO COUNSEL	0	4,538	0	102,378	0	109,897	66,854	0	126,683
112 - PERSONNEL	0	1,917	0	12,461	0	0	0	0	78,597
113 - GENL SRVCS	28,648	9,096	502,743	65,951	0	498,910	78,224	507,133	298,420
114 - ITD	196	2,632	0	4,215	0	216,941	1,909,039	2,937	0
200 - MAINT PROJ	7,548	0	132,196	402	0	246,091	0	0	145,278
Total Indirect Costs	52,550	23,936	670,256	254,061	0	1,982,962	3,937,812		
Roll-Foward Amount	1,575	(29,232)	0	8,942	(65,088)	(1,365,739)	(28,358)		
Net Costs	54,125	(5,296)	670,256	263,003	(65,088)	617,223	3,909,454		
Adjustments	0	0	0	0	0	0	0		
Other Adjustments	0	0	0	0	0	0	0		
Claimable Costs	54,125	(5,296)	670,256	263,003	(65,088)	617,223	3,909,454		

SLO County Cost Allocation Plan
Stepdown Allocation Report
For the Period Ended 06/30/2006

Description	GENL SRVCS (113)	PERSONNEL (112)	CO COUNSEL (111)	TREASURER (108)	AUD-CONT (107)	RISK MGMT (105)	CO. ADMIN (104)	EQUIP USE (002)	BLDG USE (001)
Restated Costs	11,613,090	1,883,806	3,464,374	1,462,949	3,510,241	1,139,703	1,694,208	2,300,140	2,303,917
Allocated Indirect Costs									
001 - BLDG USE	77,225	93,134	131,649	88,236	148,660	13,158	68,721	0	0
002 - EQUIP USE	10,763	2,178	899	11,773	479,469	408	1,319	0	0
104 - CO. ADMIN	56,134	10,294	17,575	12,986	21,946	8,896	7,126	0	0
105 - RISK MGMT	42,924	17,914	23,286	28,185	32,173	6,784	11,801	0	0
107 - AUD-CONT	179,237	31,397	46,051	38,876	47,930	18,113	18,033	0	0
108 - TREASURER	16,393	2,307	2,004	915	1,674	832	389	0	0
111 - CO COUNSEL	406,096	270,835	0	19,774	58,908	4,903	157,536	0	0
112 - PERSONNEL	115,020	25,078	21,496	24,183	42,096	5,374	9,852	0	0
113 - GENL SRVCS	293,261	38,107	56,296	67,672	101,574	15,667	34,106	0	0
114 - ITD	137,570	67,902	46,593	297,482	901,773	21,014	110,184	0	0
200 - MAINT PROJ	31,094	1,837	2,623	1,512	3,568	299	1,941	0	0

SLO County Cost Allocation Plan
Stepdown Allocation Report
For the Period Ended 06/30/2006

Description	Agency-Wide Total
Restated Costs	46,066,301
Allocated Indirect Costs	
001 - BLDG USE	2,303,917
002 - EQUIP USE	2,300,140
104 - CO. ADMIN	2,115,216
105 - RISK MGMT	1,235,151
107 - AUD-CONT	5,350,012
108 - TREASURER	2,054,543
111 - CO COUNSEL	3,812,846
112 - PERSONNEL	2,444,789
113 - GENL SRVCS	12,978,807
114 - ITD	14,705,435
200 - MAINT PROJ	4,725,408

SLO County Cost Allocation Plan
Reconciliation to Financial Stmts
For the Period Ended 06/30/2006

Total Cost per Financial Statements			44,741,997
Add Allowable Costs Not Included in Financial Statements			
BUILDING USE TOTAL	2,303,917		
EQUIPMENT USE TOTAL	2,300,140		
ANNUAL AUDIT AMOUNT	74,000		
BANK CHARGES	184,735		
Subtotal		4,862,792	
Deduct Unallowable Costs Included in Financial Statements			
Fin Stmt Unallowable Costs REVENUES	(3,538,488)		
Subtotal		(3,538,488)	
Total Adjustments			1,324,304
Total Allowable Costs			46,066,301