



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Luis Obispo
San Luis Obispo, California**

**Date: June 10, 2016
Filing Ref: SLO17**

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 **2016-17** 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 **Summary A** (attached) are formally approved as actual costs for the **2014-15** fiscal year and as estimated costs for the **2016-17** 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, 2016**, 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 | 7. General Services |
| 2. County Administrative Office | 8. Information Technology Department |
| 3. Risk Management | 9. Maintenance Projects |
| 4. Auditor-Controller's Office | 10. Garage (ISF) |
| 5. County Counsel | 11. Public Works (ISF) |
| 6. Personnel | 12. Insurance Funds (ISF) |

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. 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: The adjustments reflected on the Carry Forward Schedule totaling (\$70,986) must not be included when calculating carry forward in the 2018-19 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SAN LUIS OBISPO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

James P. Erb

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

Name
Auditor-Controller-Treasurer-Tax Collector

Title

6-15-2016

6-21-2016

Date

Date

**Negotiated by Darryl Mar
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment

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SLO County Cost Allocation Plan
 Stepdown Allocation Report
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Description	Non-Service Total	ED OF SUPV (100)	SHORT-TERM			ASSESSOR (109)	CLERK-REC (110)	WASTE MGT (130)	GRAND JURY (131)	DIST ATTNY (132)
			FINANCING (103)	BRDS & COMM (106)						
Restated Costs										
Allocated Indirect Costs										
001 - BLDG USE	1,993,867	132,326	0	0	253,238	127,646	0	0	22,023	
002 - EQUIP USE	766,260	457	0	0	10,873	62,743	0	428	36,644	
104 - CO. ADMIN	1,945,923	144,116	0	0	40,283	18,920	2,597	(1,944)	70,571	
105 - RISK MGMT	583,658	1,977	0	0	12,647	3,352	0	0	13,713	
107 - AUD-CONT	4,702,206	19,423	264	1,695	183,360	60,803	6,553	5,200	218,895	
108 - TREASURER	2,103,073	624	148	950	1,639	4,589	670	1,605	6,942	
111 - CO COUNSEL	3,101,525	284,989	0	0	28,587	43,523	0	16,996	78,046	
112 - PERSONNEL	2,492,946	14,160	0	0	90,421	23,987	0	0	96,047	
113 - GENL SRVCS	6,519,934	115,014	360	180	243,264	189,024	937	330	209,017	
114 - ITD	9,296,036	109,141	0	0	239,293	64,529	3,395	22,442	712,013	
200 - MAINT PROJ	2,118,551	5,939	0	0	11,873	5,705	0	0	40,446	
Total Indirect Costs	35,623,979	828,172	772	2,825	1,035,478	624,801	14,152	45,057	1,506,357	
Roll-Forward Amount	4,796,628	228,924	0	171	99,432	71,259	(4,525)	(45,698)	245,731	
Net Costs	40,420,607	1,057,096	772	2,996	1,134,910	696,060	9,527	(641)	1,752,088	
Adjustments	(70,986)	12,798	0	0	19,647	12,937	0	21	2,370	
Other Adjustments	0	0	0	0	0	0	0	0	0	
Claimable Costs	40,349,621	1,069,894	772	2,996	1,154,557	708,997	9,527	(620)	1,754,458	

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Description	FAMILY SUPP (134)	PUBLIC DEF (135)	SHER-CORNR (136)	ANIMAL REG (137)	EMERG SRVC (138)	PROBATION (139)	FIRE PROT (140)	AG COMM (141)	PLANNING (142)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	0	0	130,066	12,003	16,957	159,778	18,459	20,182	83,374
002 - EQUIP USE	0	0	411,558	2,417	5,471	26,036	59,142	4,892	6,545
104 - CO. ADMIN	20,388	19,022	316,410	18,195	4,703	59,302	94,047	24,294	62,353
105 - RISK MGMT	5,623	0	60,073	2,590	915	22,550	1,094	6,552	13,256
107 - AUD-CONT	50,674	70,976	794,363	34,835	12,255	238,954	187,663	65,261	181,105
108 - TREASURER	1,689	7,656	20,968	4,510	802	26,252	11,978	3,151	3,668
111 - CO COUNSEL	0	0	187,137	7,338	(7,505)	24,222	15,228	9,098	779,281
112 - PERSONNEL	40,309	0	421,602	18,520	6,536	162,322	0	49,023	94,779
113 - GENL SRVCS	7,337	713	980,182	75,895	55,923	427,250	174,323	113,083	233,783
114 - LTD	(13,303)	36,604	1,642,290	29,701	59,938	497,495	522,595	79,335	375,276
200 - MAINT PROJ	0	0	285,362	42,845	760	159,954	(20,223)	127,120	42,596
Total Indirect Costs	112,717	134,976	5,250,011	248,849	166,755	1,834,115	1,064,306	501,991	1,876,016
Roll-Forward Amount	11,726	8,030	387,786	51,132	81,453	13,000	84,564	67,723	233,321
Net Costs	124,443	143,006	5,637,797	299,981	248,208	1,847,115	1,148,870	569,714	2,109,337
Adjustments	(3,948)	0	94,006	2,341	2,056	21,281	34,861	6,857	16,418
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	120,495	143,006	5,731,803	302,322	250,264	1,868,396	1,183,731	576,571	2,125,755

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Description	COURT OPERATIONS FUND (143)	HEALTH (160)	BEHAVIORIAL HEALTH (166)	SOCIAL SRVC (180)	MED ASSIST PROG (183)	LAW ENF MED (184)	VETS SRVCS (186)	PW SPECIAL SERVICES (201)	FARM ADVSR (215)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	0	98,901	157,449	2	0	0	0	528	1,475
002 - EQUIP USE	0	10,920	122,699	0	0	0	0	0	570
104 - CO. ADMIN	96	107,333	246,766	260,855	0	21,788	10,861	9,293	4,028
105 - RISK MGMT	0	21,712	38,380	70,165	0	3,200	1,219	0	915
107 - AUD-CONT	0	256,493	626,330	652,502	0	46,217	27,962	20,204	7,195
108 - TREASURER	0	13,519	33,666	90,708	0	6,307	802	576	822
111 - CO COUNSEL	0	105,686	132,351	564,541	0	0	921	0	0
112 - PERSONNEL	0	180,842	288,693	519,648	0	23,967	8,716	0	6,536
113 - GENL SRVCS	0	106,381	112,821	1,476,658	0	2,013	2,247	1,616	34,024
114 - ITD	0	(22,354)	(82,900)	(137,288)	0	36,302	25,796	12,529	21,318
200 - MAINT PROJ	0	9,150	18,981	246,938	0	0	181,861	0	0
Total Indirect Costs	96	888,583	1,695,236	3,744,729	0	139,794	260,295	44,746	76,883
Roll-Forward Amount	(395)	78,496	481,191	802,032	(43)	26,345	232,241	2,453	(2,882)
Net Costs	(299)	967,079	2,176,427	4,546,761	(43)	166,139	492,536	47,199	74,001
Adjustments	0	(26,514)	(2,553)	(15,139)	0	(839)	(782)	86	226
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	(299)	940,565	2,173,874	4,531,622	(43)	165,300	491,754	47,285	74,227

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Description	CAP PROJ (230)	ROADS (245)	FUB FACILITY FEES (247)	CO-WIDE AUTOMATION (266)	ORG EFFECTIVE (275)	CSAC DEBT SERV (277)	COMMUNITY DEV (290)	PARKS (305)	WILDLIFE (330)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	0	570	0	0	0	0	0	120,650	0
002 - EQUIP USE	0	0	0	0	0	0	0	4,083	0
104 - CO. ADMIN	0	87,857	0	3,884	(20,988)	0	4,065	38,399	381
105 - RISK MGMT	0	0	0	0	153	0	0	3,431	0
107 - AUD-CONT	0	192,178	0	8,453	9,959	17	8,157	120,642	16
108 - TREASURER	0	6,105	0	246	1,807	9	158	19,531	0
111 - CO COUNSEL	0	0	0	0	0	0	87	23,168	0
112 - PERSONNEL	0	0	0	0	1,090	0	0	54,470	0
113 - GENL SRVCS	151,252	(14,573)	0	5,388	1,796	180	1,616	118,775	0
114 - ITD	65,336	(15,259)	0	74,946	(102)	0	4,572	(4,320)	11
200 - MAINT PROJ	777,064	0	0	0	0	0	0	29,418	0
Total Indirect Costs	993,652	256,878	0	92,917	(6,285)	206	18,655	528,247	408
Roll-Forward Amount	914,417	(6,559)	(1,388)	93,345	(15,000)	0	(7,427)	98,325	386
Net Costs	1,908,069	250,319	(1,388)	186,262	(21,291)	206	11,228	626,572	794
Adjustments	0	41,977	0	0	(27)	0	0	8,489	0
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	1,908,069	292,296	(1,388)	186,262	(21,318)	206	11,228	635,061	794

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Description	FISH & GAME (331)	CMSP (350)	EMERGENCY MED (351)	1ST OFFENDER (375)	LIBRARY (377)	PUBLIC WORKS (405)	REPROGRAPHIC (406)	GARAGE (407)	WORK COMP (408)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	70	10,572	0	0	59,812	63,130	0	0	0
002 - EQUIP USE	0	0	0	782	0	0	0	0	0
104 - CO. ADMIN	138	7,282	2,190	6,412	51,046	49,321	0	18,498	13,989
105 - RISK MGMT	0	402	0	1,651	7,226	7,014	0	1,852	26,114
107 - AUD-CONT	350	16,443	4,590	17,836	115,255	202,058	0	47,980	38,956
108 - TREASURER	98	3,570	375	689	9,660	39,072	0	3,998	5,657
111 - CO COUNSEL	0	0	0	0	14,608	400,590	0	0	0
112 - PERSONNEL	0	4,357	0	13,073	83,885	200,451	0	14,163	0
113 - GENL SRVCS	0	31,390	0	6,442	379,419	14,482	0	21,623	1,437
114 - ITD	(35)	(9,363)	(1,351)	(2,529)	(10,411)	16,418	0	(3,685)	(3,184)
200 - MAINT PROJ	0	1,749	0	0	29,934	(64,201)	0	0	0
Total Indirect Costs	621	66,402	5,804	44,346	740,434	928,335	0	104,429	82,969
Roll-Forward Amount	271	(40,090)	(886)	(52,203)	340,017	410,375	5,134	15,015	(88,945)
Net Costs	892	26,312	4,918	(7,857)	1,080,451	1,338,710	5,134	119,444	(5,976)
Adjustments	11	(29)	0	(2,368)	(9,722)	(164,614)	0	(1,742)	29,497
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	903	26,283	4,918	(10,225)	1,070,729	1,174,096	5,134	117,702	23,521

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Description	LIABILITY INS (409)	UNEMP INS (410)	MEDICAL MAL (411)	DENIAL INS (412)	GOLF COURSES (427)	AIR POLL CD (728)	LAW LIBRARY (791)	RETIREMENT (760)	AIRPORT (425)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	0	0	0	0	0	0	6,428	0	0
104 - CO. ADMIN	10,146	129	1,367	773	13,852	0	0	0	36,887
105 - RISK MGMT	0	0	0	0	884	0	0	153	(643)
107 - AUD-CONT	22,140	302	2,830	1,710	36,805	(791)	12,433	2,707	67,780
108 - TREASURER	675	20	5	64	5,347	3,909	644	60	4,993
111 - CO COUNSEL	139,725	0	0	0	0	0	0	0	93,782
112 - PERSONNEL	0	0	0	0	16,341	26,146	0	1,090	14,163
113 - GENL SRVCS	360	0	0	0	13,734	5,256	19,637	976	54,244
114 - ITD	9,387	(26)	(42)	(233)	(1,852)	(8,304)	0	49,516	(2,259)
200 - MAINT PROJ	0	0	0	0	0	0	3,984	0	0
Total Indirect Costs	182,433	425	4,160	2,314	85,111	26,216	43,126	54,502	268,947
Roll-Forward Amount	69,518	122	963	425	12,580	(2,922)	3,829	46,169	146,308
Net Costs	251,951	547	5,123	2,739	97,691	23,294	46,955	102,691	415,255
Adjustments	0	0	0	0	4,705	0	879	(168)	17,404
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	251,951	547	5,123	2,739	102,396	23,294	47,834	102,583	432,659

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Description	ALL OTHERS (999)	NOT ALLOWED (000)	MAINT PROJ (200)	ITD (114)	GENL SRVCS (113)	PERSONNEL (112)	CO COUNSEL (111)	TREASURER (108)	AUD-CONT (107)
Rostated Costs			2,884,288	13,346,532	14,075,568	2,506,482	3,466,312	1,712,684	4,315,796
Allocated Indirect Costs									
001 - BLDG USE	438,273	59,955	0	76,094	93,862	53,889	104,525	59,944	126,560
002 - EQUIP USE	0	0	0	521,138	7,552	1,343	0	9,539	595,320
104 - CO. ADMIN	6,483	29,535	10,347	63,354	57,468	23,979	16,075	13,543	23,276
105 - RISK MGMT	255,488	0	0	11,275	11,122	2,743	3,200	3,809	5,638
107 - AUD-CONT	83,657	555	22,995	153,539	162,403	35,668	44,890	169,025	52,934
108 - TREASURER	292,957	1,459,183	921	5,371	21,565	1,767	1,600	1,327	1,078
111 - CO COUNSEL	94,420	64,706	0	20,444	198,258	83,894	0	14,393	26,329
112 - PERSONNEL	0	15,629	0	81,706	80,616	18,483	21,563	25,671	37,993
113 - GENL SRVCS	1,092,486	51,634	14,187	140,159	298,249	58,900	89,004	51,773	124,555
114 - ITD	425,242	4,449,516	10,465	74,598	149,366	67,657	57,306	73,305	79,783
200 - MAINT PROJ	178,604	2,692	0	296,074	12,009	2,859	4,677	2,682	69,035
Total Indirect Costs	2,867,610	6,133,405							
Roll-Forward Amount	(702,152)	401,620							
Net Costs	2,165,458	6,535,025							
Adjustments	(177,778)	6,310							
Other Adjustments	0	0							
Claimable Costs	1,987,680	6,541,335							

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Description	RISK MGMT (105)	CO. ADMIN (104)	EQUIP USE (002)	BLDG USE (001)	Agency-Wide Total
Restated Costs	936,232	1,800,108	1,901,152	2,622,991	49,568,145
Allocated Indirect Costs					
001 - BLDG USE	9,917	94,322	0	0	2,622,991
002 - EQUIP USE	0	0	0	0	1,901,152
104 - CO. ADMIN	7,790	7,551	0	0	2,287,377
105 - RISK MGMT	1,027	1,761	0	0	1,011,407
107 - AUD-CONT	16,330	20,467	0	0	5,458,297
108 - TREASURER	264	729	0	0	2,137,595
111 - CO COUNSEL	0	85,558	0	0	3,809,153
112 - PERSONNEL	7,188	12,322	0	0	2,867,574
113 - GENL SRVCS	9,862	79,126	0	0	15,168,038
114 - ITD	22,285	181,213	0	0	14,790,284
200 - MAINT PROJ	512	4,220	0	0	2,943,203