



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: July 31, 2017
Filing Ref: SLO18**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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 **Exhibit A** (attached) are formally approved as actual costs for the **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, 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 | 8. Information Technology Department |
| 2. County Administrative Office | 9. Central Services |
| 3. Risk Management | 10. Maintenance Projects |
| 4. Auditor-Controller's Office | 11. Garage (ISF) |
| 5. County Counsel | 12. Public Works (ISF) |
| 6. Human Resources | 13. Combined Insurance Funds (ISF) |
| 7. Facilities Management | |

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 200, 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 totaling (\$102,812) to account for the allocation basis change for Risk Management must not be included when calculating carry forward in the 2019-20 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

James P. Erb

**Jim Reisinger, Manager
Local Government Policy and Reporting
Local Govt Programs and Services Division**

Name
Auditor-Controller

Title

8-9-2017

8-17-2017

Date

Date

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

cc: State and Federal Agencies

Attachment

Exhibit A

Cost Exhibit

Department	Total	109 Assessor	110 Clerk	100 Board of Supervisors	130 Waste Mgmt	131 Grand Jury	132 District Attorney	134 Child Support Services	135 Public Defender
001 Building Depreciation	\$1,962,179	\$324,877	\$164,378	\$170,501	-	-	\$4,292	-	-
002 Equipment Depreciation	\$871,109	\$18,163	\$4,199	-	-	-	\$40,008	-	-
104 County Administrative Office	\$1,341,111	\$32,142	\$11,142	\$6,858	\$1,767	\$511	\$54,728	\$15,200	(\$4,057)
105 Risk Management	\$591,247	\$4,398	\$1,336	\$723	-	-	\$5,345	\$1,962	-
107 Auditor-Controller	\$4,634,016	\$94,484	\$43,672	\$18,735	\$8,023	\$5,187	\$158,654	\$45,167	\$67,709
108 Treasurer-Tax Collector-Public Administrator	\$961,499	\$1,524	\$4,216	\$704	\$704	\$1,529	\$7,020	\$1,619	\$7,050
111 County Counsel	\$3,238,044	\$15,324	\$49,494	\$228,801	-	\$18,884	\$48,447	\$396	-
112 Human Resources	\$2,964,538	\$98,436	\$29,905	\$16,199	-	-	\$119,619	\$41,119	-
113 Facilities Management	\$5,255,019	\$176,648	\$139,353	\$86,019	\$369	\$2,119	\$269,732	\$4,418	\$321
114 Information Technology Department (ITD)	\$5,987,091	\$653,521	\$102,582	\$31,792	\$3,488	\$19,505	\$692,099	(\$14,421)	\$37,237
116 Central Services	\$1,221,477	\$5,345	\$24,202	\$8,922	\$156	\$171	\$7,089	\$6,226	-
200 Maintenance Projects	\$2,726,198	\$16,288	\$8,666	\$48,709	-	\$23,916	\$250,759	-	-
Total Actual Costs	\$31,551,528	\$1,441,158	\$583,146	\$818,764	\$12,506	\$71,821	\$1,657,802	\$101,688	\$108,260
Roll Forward Amounts	(\$766,613)	\$321,978	(\$46,624)	(\$142,665)	(\$945)	\$23,706	(\$193,006)	\$1,382	(\$8,194)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$102,812)	\$40,006	\$21,842	\$21,038	-	-	\$10,562	(\$1,438)	-
Total Claimable Costs	\$30,682,103	\$1,803,143	\$558,364	\$497,135	\$11,560	\$95,526	\$1,475,358	\$101,631	\$100,065

Exhibit A

Cost Exhibit (continued)

Department	Total	136 Sheriff	137 Animal Services	138 Emergency Services	139 Probation	140 County Fire	141 Ag Commissioner	142 Planning	160 Public Health
001 Building Depreciation	\$1,962,179	\$148,596	\$24,081	\$21,800	\$235,291	\$26,325	\$10,242	\$92,566	\$108,058
002 Equipment Depreciation	\$971,109	\$556,560	\$2,992	\$9,695	\$42,550	\$38,467	\$5,987	\$3,449	\$14,281
104 County Administrative Office	\$1,341,111	\$234,056	\$15,215	(\$54,232)	\$68,121	\$78,963	\$19,867	\$52,556	\$90,000
105 Risk Management	\$591,247	\$24,275	\$780	\$334	\$8,295	\$1,508	\$2,784	\$4,899	\$12,112
107 Auditor-Controller	\$4,634,016	\$885,731	\$32,115	\$12,428	\$204,160	\$176,591	\$66,353	\$131,092	\$262,665
108 Treasurer-Tax Collector-Public Administrator	\$651,499	\$20,618	\$3,606	\$770	\$31,237	\$11,866	\$3,396	\$4,036	\$14,302
111 County Counsel	\$3,236,044	\$117,086	\$2,183	\$5,422	\$23,634	\$10,179	\$6,677	\$781,903	\$145,241
112 Human Resources	\$2,964,538	\$499,658	\$17,445	\$7,476	\$185,659	-	\$62,302	\$109,651	\$211,825
113 Facilities Management	\$5,255,019	\$1,039,892	\$70,405	\$45,155	\$302,555	\$133,144	\$127,795	\$290,369	\$57,580
114 Information Technology Department (ITD)	\$5,987,091	\$2,030,786	\$40,954	\$63,785	\$606,383	\$568,724	\$75,551	\$339,846	(\$42,038)
116 Central Services	\$1,221,477	\$24,276	\$2,669	\$3,479	\$25,292	\$18,344	\$3,843	\$18,557	\$12,510
200 Maintenance Projects	\$2,726,198	\$645,247	\$1	\$1,161	\$117,364	-	\$62,724	\$146,085	\$75,848
Total Actual Costs	\$31,551,528	\$6,026,785	\$212,458	\$117,272	\$1,850,540	\$1,062,112	\$447,521	\$1,975,031	\$962,386
Roll Forward Amounts	(\$769,613)	\$1,035,703	(\$240,299)	(\$53,065)	\$122,008	\$22,337	\$30,810	\$343,358	\$311,006
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$102,812)	\$97,550	\$2,889	\$3,508	\$36,061	\$48,974	\$5,393	\$11,526	(\$2,120)
Total Claimable Costs	\$30,682,103	\$7,160,038	(\$24,952)	\$67,715	\$2,008,609	\$1,133,422	\$483,725	\$2,329,914	\$1,271,273

Exhibit A

Cost Exhibit (continued)

Department	Total	166 Behavioral Health	180 Social Services	184 Law Enforcement Medical Care	186 Veteran's Services	201 Public Works Special Services	215 Farm Advisor	230 Capital Projects	245 Roads
001 Building Depreciation	\$1,962,179	\$192,752	-	\$1,641	-	-	\$646	-	\$1,426
002 Equipment Depreciation	\$971,109	\$203,273	-	-	-	-	\$1,424	-	-
104 County Administrative Office	\$1,341,111	\$208,145	\$215,695	\$15,141	\$19,147	\$7,180	\$1,659	-	\$66,747
105 Risk Management	\$591,247	\$18,696	\$31,733	\$1,281	\$278	-	\$279	-	-
107 Auditor-Controller	\$4,634,016	\$623,237	\$621,869	\$58,166	\$8,541	\$17,928	\$7,261	-	\$170,550
108 Treasurer-Tax Collector-Public Administrator	\$681,499	\$31,768	\$87,991	\$7,344	\$704	\$572	\$724	-	\$6,670
111 County Counsel	\$3,236,044	\$110,571	\$834,785	-	\$9,740	-	-	-	-
112 Human Resources	\$2,964,538	\$361,349	\$630,491	\$28,658	\$8,230	-	\$6,230	-	-
113 Facilities Management	\$5,255,019	\$128,922	\$895,297	\$5,896	(\$636)	\$80	\$33,059	\$59,704	(\$8,678)
114 Information Technology Department (ITD)	\$5,987,091	(\$137,743)	(\$97,999)	\$46,254	\$30,877	\$12,449	\$25,291	\$23	(\$49,664)
116 Central Services	\$1,221,477	\$22,657	\$859,783	\$595	\$2,554	\$934	\$245	\$3,268	(\$1,120)
200 Maintenance Projects	\$2,726,198	\$82,700	\$34,638	\$1	-	-	-	-	-
Total Actual Costs	\$31,551,528	\$1,854,326	\$4,114,284	\$164,777	\$77,434	\$39,144	\$76,819	\$62,996	\$185,931
Roll Forward Amounts	(\$766,813)	\$442,635	\$681,872	\$45,266	\$48,135	\$777	(\$42,449)	(\$250,682)	(\$34,295)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$102,812)	\$13,581	\$9,395	\$217	-	-	\$952	-	\$140
Total Claimable Costs	\$30,682,103	\$2,310,522	\$4,985,551	\$210,281	\$125,570	\$39,921	\$35,322	(\$187,687)	\$151,776

Exhibit A

Cost Exhibit (continued)

Department	Total	286 County Wide Automation	276 Organizational Management	290 Community Development	305 Parks	330 Wildlife and Grazing	331 Fish and Game	350 Medically Indigent Services Prog	351 Emergency Medical Services
001 Building Depreciation	\$1,962,179	-	-	-	\$50,383	-	-	\$3,922	-
002 Equipment Depreciation	\$971,109	-	-	-	\$18,157	-	-	-	-
104 County Administrative Office	\$1,341,111	\$1,780	(\$28,212)	\$2,767	\$41,137	\$6	\$115	\$4,733	\$1,788
105 Risk Management	\$591,247	-	\$111	-	\$7,699	-	-	\$497	-
107 Auditor-Controller	\$4,634,016	\$4,226	\$13,031	\$6,662	\$141,964	\$14	\$579	\$12,415	\$4,067
108 Treasurer-Tax Collector-Public Administrator	\$661,499	\$66	\$2,115	\$131	\$20,715	-	\$111	\$1,893	\$102
111 County Counsel	\$3,236,044	-	-	-	\$45,962	-	-	-	-
112 Human Resources	\$2,964,538	-	\$2,492	-	\$73,515	-	-	\$4,984	-
113 Facilities Management	\$5,255,019	\$1,366	\$241	\$160	\$70,112	-	\$80	\$4,145	-
114 Information Technology Department (ITD)	\$5,987,091	(\$79,067)	\$770	\$5,113	(\$13,812)	(\$7)	\$6	(\$23,486)	(\$1,820)
116 Central Services	\$1,221,477	\$4,047	\$934	-	\$50,822	-	-	\$202	-
200 Maintenance Projects	\$2,726,198	-	-	-	\$178,009	-	-	\$9,687	-
Total Actual Costs	\$31,551,528	(\$67,583)	(\$8,518)	\$14,823	\$684,565	\$13	\$891	\$18,993	\$4,168
Roll Forward Amounts	(\$766,813)	(\$92,772)	(\$10,740)	(\$8,053)	\$224,509	\$7	\$432	(\$36,190)	(\$1,308)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$102,812)	-	\$1	-	(\$8,175)	-	-	(\$1,643)	-
Total Claimable Costs	\$30,682,103	(\$160,355)	(\$19,258)	\$6,771	\$899,898	\$21	\$1,323	(\$18,839)	\$2,852

Exhibit A

Cost Exhibit (continued)

Department	Total	375 Driving	405 Public			408 Workers'	409 Liability	410	411 Medical	
		Under the Influence	377 Library	Works	Fleet	Comp ISF	Insurance ISF	Unemployment Insurance ISF	Malpractice ISF	ISF
001 Building Depreciation	\$1,962,179	\$1,255	\$58,205	\$67,129	-	-	-	-	-	-
002 Equipment Depreciation	\$971,109	-	\$621	-	-	-	-	-	-	-
104 County Administrative Office	\$1,341,111	\$4,768	\$34,046	\$48,929	\$13,985	\$11,515	\$7,812	\$85	\$1,100	-
105 Risk Management	\$591,247	\$872	\$10,273	\$48,950	\$931	\$31,344	-	-	-	-
107 Auditor-Controller	\$4,634,016	\$14,829	\$117,313	\$241,208	\$48,738	\$50,344	\$18,391	\$223	\$2,512	-
108 Treasurer-Tax Collector-Public Administrator	\$661,499	\$546	\$9,505	\$40,215	\$4,737	\$8,457	\$233	\$10	\$5	-
111 County Counsel	\$3,236,044	-	\$9,930	\$427,091	-	-	\$177,269	-	-	-
112 Human Resources	\$2,964,538	\$13,706	\$95,944	\$253,176	\$16,199	-	-	-	-	-
113 Facilities Management	\$5,255,019	\$3,663	\$113,810	\$37,459	\$19,690	\$643	\$160	-	-	-
114 Information Technology Department (ITD)	\$5,987,091	(\$2,762)	(\$26,539)	(\$2,284)	(\$14,827)	(\$7,967)	(\$6,396)	\$5	(\$630)	-
116 Central Services	\$1,221,477	\$12,412	\$19,158	\$29,341	(\$2,266)	\$1,090	-	-	-	-
200 Maintenance Projects	\$2,726,198	-	(\$7,265)	\$96,050	-	-	-	-	-	-
Total Actual Costs	\$31,551,528	\$49,310	\$434,999	\$1,277,264	\$87,177	\$95,424	\$197,468	\$322	\$2,987	\$2,987
Roll Forward Amounts	(\$766,613)	(\$8,999)	\$11,500	\$341,646	\$13,098	(\$102,038)	\$77,854	\$110	(\$179)	(\$179)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$102,812)	(\$1,547)	(\$276)	(\$197,909)	(\$1,762)	\$953	-	-	-	-
Total Claimable Costs	\$30,682,103	\$40,766	\$446,224	\$1,421,002	\$98,513	(\$5,660)	\$275,322	\$432	\$2,807	\$2,807

Exhibit A

Cost Exhibit (continued)

Department	Total	412 County Dental Plan ISF	413 OPEB ISF	425 Airports	427 Golf Courses	430 Los Osos Sewer System	720 APCD	760 Pension Trust	791 Law Library
001 Building Depreciation	\$1,962,178	-	-	-	-	-	-	-	\$6,153
002 Equipment Depreciation	\$871,109	-	-	-	-	-	-	-	-
104 County Administrative Office	\$1,341,111	\$548	-	\$28,901	\$8,313	-	-	-	\$576
105 Risk Management	\$591,247	-	-	\$2,630	\$2,448	-	-	\$56	-
107 Auditor-Controller	\$4,634,016	\$1,403	(\$9,971)	\$43,743	\$37,595	-	\$3,312	\$2,486	\$3,204
106 Treasurer-Tax Collector-Public Administrator	\$661,499	\$56	\$10	\$4,530	\$5,132	-	\$3,674	\$61	\$663
111 County Counsel	\$3,236,044	-	-	\$106,007	-	-	-	-	\$2,357
112 Human Resources	\$2,964,538	-	-	\$17,445	\$22,428	-	-	\$1,246	-
113 Facilities Management	\$5,255,019	-	\$80	\$60,796	\$2,448	(\$5,708)	\$2,897	(\$20,404)	\$25,904
114 Information Technology Department (ITD)	\$5,987,091	(\$474)	-	(\$3,029)	(\$3,235)	-	(\$11,988)	\$9,771	-
116 Central Services	\$1,221,477	-	-	\$10,780	\$1,665	\$2,332	\$3,683	\$249	\$160
200 Maintenance Projects	\$2,726,188	-	-	-	-	-	-	-	\$25,716
Total Actual Costs	\$31,551,528	\$1,533	(\$9,881)	\$271,801	\$76,794	(\$3,376)	\$1,577	(\$6,536)	\$64,733
Roll Forward Amounts	(\$766,813)	(\$153)	-	\$115,663	(\$78,312)	-	(\$24,774)	(\$17,989)	\$22,636
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$102,812)	-	-	\$33,480	\$1,787	-	-	-	\$1,014
Total Claimable Costs	\$30,682,103	\$1,380	(\$9,881)	\$420,944	\$2,270	(\$3,376)	(\$23,196)	(\$24,526)	\$88,382

Exhibit A

Cost Exhibit (continued)

Department	Total	999 Other	143 Court Operations Fund	103 Short-Term Financing	106 Brds & Comm	277 CSAC Debt Service	000 NOT ALLOWED	247 Public Facility Fees	183 Med Assist Prog
001 Building Depreciation	\$1,962,179	\$170,383	-	-	-	-	\$77,265	-	-
002 Equipment Depreciation	\$871,109	\$13,283	-	-	-	-	-	-	-
104 County Administrative Office	\$1,341,111	-	\$67	-	-	-	-	-	-
105 Risk Management	\$591,247	\$364,417	-	-	-	-	-	-	-
107 Auditor-Controller	\$4,634,016	\$60,145	-	\$435	\$2,913	-	\$293,892	-	-
108 Treasurer-Tax Collector-Public Administrator	\$661,499	\$307,351	-	\$188	\$1,017	-	-	-	-
111 County Counsel	\$3,236,044	\$58,753	-	-	-	-	-	-	-
112 Human Resources	\$2,964,538	\$31,151	-	-	-	-	-	-	-
113 Facilities Management	\$5,255,019	\$1,040,977	-	\$241	-	-	\$38,919	-	-
114 Information Technology Department (ITD)	\$5,987,091	\$878,783	-	-	-	-	\$451,876	-	-
116 Central Services	\$1,221,477	\$36,871	-	-	-	-	-	-	-
200 Maintenance Projects	\$2,726,188	\$904,800	-	-	-	-	\$4,080	-	-
Total Actual Costs	\$31,551,528	\$3,666,913	\$67	\$663	\$3,930	-	\$865,821	-	-
Roll Forward Amounts	(\$766,813)	\$3,046	-	-	\$1,025	-	(\$3,798,702)	(\$388)	(\$296)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$102,812)	(\$257,320)	-	-	-	-	\$9,531	-	-
Total Claimable Costs	\$30,682,103	\$3,412,639	\$67	\$663	\$4,956	-	(\$2,923,350)	(\$388)	(\$296)

Exhibit A

Cost Exhibit (continued)

Department	Total	406 Reprographics	2nd Alloc Remains
001 Building Depreciation	\$1,982,179	-	-
002 Equipment Depreciation	\$971,109	-	-
104 County Administrative Office	\$1,341,111	-	\$4
105 Risk Management	\$591,247	-	\$1
107 Auditor-Controller	\$4,634,016	-	\$2
108 Treasurer-Tax Collector-Public Administrator	\$661,499	-	-
111 County Counsel	\$3,236,044	-	\$1
112 Human Resources	\$2,964,538	-	-
113 Facilities Management	\$5,255,019	-	\$10
114 Information Technology Department (ITD)	\$5,987,091	-	\$9
116 Central Services	\$1,221,477	-	\$1
200 Maintenance Projects	\$2,726,198	-	\$4
Total Actual Costs	\$31,551,528	-	\$32
Roll Forward Amounts	(\$766,813)	-	-
Regular Adjustments	-	-	-
One-Time Adjustments	(\$102,812)	-	-
Total Claimable Costs	\$30,682,103	-	\$32