



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: June 12, 2019
Filing Ref: SLO20**

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 **2019-20**. 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 **Exhibit A** (attached) are formally approved as actual costs for fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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. Central Services |
| 2. County Administrative Office | 9. Auditor-Controller-Treasurer-Tax Collector |
| 3. Risk Management | 10. Maintenance Projects |
| 4. County Counsel | 11. Garage ISF |
| 5. Human Resources | 12. Public Works ISF |
| 6. Facilities Management | 13. Combined Insurance Funds ISF |
| 7. Information Technology Department | |

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 2019-20 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

Jim Hamilton

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

**Name
Auditor-Controller/Treasurer-Tax Collector**

Title

8-7-2019

8-12-2019

Date

Date

**Negotiated by Joy Lao
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment: Exhibit A

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
2 CFR part 200

Exhibit A

Cost Exhibit

Department	Totals	100- Board of Supervisors	103- Short-Term Financing	106- Contributions to Other Agencies	109- Assessor	110- Clerk	130- Waste Mgmt
001- Building Depreciation	\$2,419,290	\$161,646	-	-	\$346,343	\$157,524	-
002- Equipment Depreciation	\$893,798	\$987	-	-	\$28,483	\$30,889	-
104- County Administrative Office	\$2,462,314	\$6,939	-	-	\$53,394	\$17,494	\$4,348
105- Risk Management	\$659,062	\$2,056	-	-	\$11,751	\$3,231	-
111- County Counsel	\$3,581,563	\$275,329	-	-	\$24,592	\$70,475	-
112- Human Resources	\$3,677,439	\$21,171	-	-	\$120,979	\$34,782	-
113- Facilities Management	\$3,962,455	\$114,471	-	-	\$218,294	\$121,359	-
114- Information Technology Department (ITD)	\$8,170,757	\$36,933	-	-	\$193,976	\$136,105	\$6,576
116- Central Services	\$3,136,016	\$49,708	\$629	-	\$20,020	\$49,885	\$782
117- Auditor-Controller-Treasurer-Tax Collector	\$5,421,546	\$17,725	\$783	\$4,237	\$95,312	\$45,628	\$8,102
200- Maintenance Projects	\$2,552,679	\$132,260	-	-	\$239,374	\$126,998	-
Total Actual Costs	\$36,936,919	\$822,225	\$1,413	\$4,237	\$1,352,508	\$794,570	\$19,808
Roll Forward Amounts	\$6,251,249	\$203,461	\$550	\$307	(\$88,651)	\$211,424	\$7,302
Regular Adjustments	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-
Total Claimable Costs	\$43,188,164	\$1,025,686	\$1,962	\$4,543	\$1,263,857	\$1,005,994	\$27,111

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
2 CFR part 200

Exhibit A

Cost Exhibit (continued)

Department	Totals	131- Grand Jury	132- District Attorney	134- Child Support Services	135- Public Defender	136- Sheriff	137- Animal Services
001- Building Depreciation	\$2,419,290	-	\$4,580	-	-	\$430,960	\$58,038
002- Equipment Depreciation	\$893,798	-	\$24,906	-	-	\$317,964	\$2,735
104- County Administrative Office	\$2,462,314	\$2,545	\$89,076	\$21,164	\$33,023	\$405,178	\$16,665
105- Risk Management	\$659,062	-	\$15,276	\$4,682	-	\$62,138	\$3,085
111- County Counsel	\$3,581,563	\$8,592	\$21,999	-	-	\$199,066	\$5,649
112- Human Resources	\$3,677,439	-	\$157,273	\$46,879	-	\$816,994	\$31,757
113- Facilities Management	\$3,962,455	\$83	\$301,317	\$4,067	-	\$1,105,533	\$42,671
114- Information Technology Department (ITD)	\$8,170,757	\$26,070	\$657,979	\$9,827	\$69,058	\$3,099,181	\$51,566
116- Central Services	\$3,136,016	\$543	\$27,763	\$10,509	\$629	\$76,227	\$8,444
117- Auditor-Controller-Treasurer-Tax Collector	\$5,421,546	\$6,455	\$167,511	\$38,100	\$71,366	\$698,325	\$41,419
200- Maintenance Projects	\$2,552,679	-	\$38,126	-	-	\$469,594	\$243
Total Actual Costs	\$36,936,919	\$44,257	\$1,705,806	\$135,229	\$174,079	\$7,481,160	\$262,291
Roll Forward Amounts	\$6,251,246	(\$27,564)	\$48,004	\$33,541	\$65,819	\$1,454,375	\$49,833
Regular Adjustments	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-
Total Claimable Costs	\$43,188,164	\$16,694	\$1,753,809	\$168,769	\$239,897	\$8,935,535	\$312,124

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
2 CFR part 200

Exhibit A

Cost Exhibit (continued)

Department	Totals	138- Emergency Services	139- Probation	140- County Fire	141- Ag Commissioner	142- Planning	143- Court Operations Fund
001- Building Depreciation	\$2,419,290	\$20,668	\$353,314	\$17,815	\$14,203	\$89,742	-
002- Equipment Depreciation	\$693,798	\$20,637	\$48,704	\$88,115	\$3,917	\$5,091	-
104- County Administrative Office	\$2,462,314	\$3,622	\$116,839	\$116,160	\$31,897	\$95,722	\$149
105- Risk Management	\$659,082	\$1,028	\$22,914	\$1,430	\$6,610	\$13,220	-
111- County Counsel	\$3,581,563	\$2,843	\$23,693	\$6,955	\$13,201	\$813,105	-
112- Human Resources	\$3,677,439	\$10,586	\$237,422	-	\$72,588	\$137,614	-
113- Facilities Management	\$3,962,455	\$32,718	\$421,224	\$149,135	\$132,863	\$237,031	-
114- Information Technology Department (ITD)	\$8,170,757	\$81,395	\$953,936	\$795,924	\$102,084	\$425,033	-
116- Central Services	\$3,136,016	\$7,870	\$76,104	\$22,039	\$6,194	\$29,945	-
117- Auditor-Controller-Treasurer-Tax Collector	\$5,421,546	\$15,351	\$258,153	\$182,061	\$97,412	\$137,551	-
200- Maintenance Projects	\$2,552,679	\$16,911	\$268,427	-	-	\$21,386	-
Total Actual Costs	\$38,936,919	\$213,630	\$2,780,723	\$1,379,636	\$450,988	\$2,005,441	\$149
Roll Forward Amounts	\$6,251,246	\$96,358	\$930,183	\$317,524	\$3,447	\$30,410	\$82
Regular Adjustments	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-
Total Claimable Costs	\$43,188,164	\$309,988	\$3,710,905	\$1,697,160	\$454,415	\$2,035,850	\$231

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
2 CFR part 200

Exhibit A

Cost Exhibit (continued)

Department	Totals	160- Public Health	166- Behavioral Health	180- Social Services	183- Med Assist Prog	184- Law Enforcement Medical Care	186- Veteran's Services
001- Building Depreciation	\$2,419,290	\$187,762	\$164,765	-	-	\$525	-
002- Equipment Depreciation	\$693,798	\$20,822	\$206,769	-	-	-	-
104- County Administrative Office	\$2,462,314	\$143,643	\$374,337	\$353,079	-	\$30,567	\$5,627
105- Risk Management	\$659,062	\$26,543	\$45,166	\$75,021	-	\$3,231	\$1,028
111- County Counsel	\$3,581,563	\$208,823	\$208,158	\$902,617	-	-	\$4,923
112- Human Resources	\$3,677,439	\$269,179	\$465,770	\$765,194	-	\$34,782	\$12,098
113- Facilities Management	\$3,962,455	\$208,479	\$102,753	(\$27,066)	-	\$487	\$195
114- Information Technology Department (ITD)	\$8,170,767	\$34,713	\$10,650	\$55,839	-	\$65,133	\$26,517
116- Central Services	\$3,136,016	\$34,967	\$57,780	\$2,220,089	-	\$11,634	\$3,003
117- Auditor-Controller-Treasurer-Tax Collector	\$5,421,546	\$285,899	\$652,239	\$692,933	-	\$79,250	\$10,341
200- Maintenance Projects	\$2,552,679	\$177,876	\$22,211	\$469,707	-	\$99	-
Total Actual Costs	\$36,936,919	\$1,598,695	\$2,310,598	\$5,507,413	-	\$225,708	\$63,732
Roll Forward Amounts	\$6,251,246	\$636,309	\$456,272	\$1,393,129	-	\$60,931	(\$13,702)
Regular Adjustments	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-
Total Claimable Costs	\$43,188,164	\$2,235,005	\$2,766,869	\$6,900,542	-	\$286,640	\$50,029

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
 2 CFR part 200**

Exhibit A

Cost Exhibit (continued)

Department	Totals	201- Public Works Special Services	215- Farm Advisor	230- Capital Projects	245- Roads	266- County Wide Automation	275- Organizational Management
001- Building Depreciation	\$2,419,290	-	\$646	-	\$1,426	-	-
002- Equipment Depreciation	\$893,798	-	\$1,187	-	-	-	-
104- County Administrative Office	\$2,482,314	\$12,595	\$3,452	-	\$102,072	\$520	\$262
105- Risk Management	\$659,062	-	\$734	-	-	-	\$284
111- County Counsel	\$3,581,563	-	-	-	-	-	-
112- Human Resources	\$3,677,439	-	\$7,561	-	-	-	\$3,024
113- Facilities Management	\$3,962,455	-	\$36,842	\$40,903	\$6,289	-	-
114- Information Technology Department (ITD)	\$8,170,757	\$23,197	\$42,826	\$315	(\$11,134)	\$233,557	(\$480)
116- Central Services	\$3,136,016	\$1,259	\$1,488	\$13,961	(\$27,968)	\$5,665	\$1,574
117- Auditor-Controller-Treasurer-Tax Collector	\$5,421,546	\$18,264	\$8,292	-	\$161,243	\$1,374	\$16,463
200- Maintenance Projects	\$2,552,679	-	-	-	-	-	-
Total Actual Costs	\$36,936,919	\$55,315	\$103,028	\$55,179	\$231,938	\$241,117	\$21,138
Roll Forward Amounts	\$9,251,246	\$16,171	\$26,209	(\$7,817)	\$46,007	\$308,700	\$29,656
Regular Adjustments	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-
Total Claimable Costs	\$43,188,164	\$71,486	\$129,238	\$47,363	\$277,945	\$549,817	\$50,794

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
2 CFR part 200

Exhibit A

Cost Exhibit (continued)

Department	Totals	277- CSAC Debt Service	290- Community Development	305- Parks	330- Wildlife and Grazing	331- Fish and Game	350- Medically Indigent Services Prog
001- Building Depreciation	\$2,419,290	-	-	\$49,162	-	-	-
002- Equipment Depreciation	\$693,798	-	-	\$20,679	-	-	-
104- County Administrative Office	\$2,462,314	-	\$6,891	\$52,247	\$92	\$1,141	-
105- Risk Management	\$659,062	-	-	\$7,552	-	-	-
111- County Counsel	\$3,581,563	-	-	\$20,419	-	-	-
112- Human Resources	\$3,677,439	-	-	\$64,685	-	-	-
113- Facilities Management	\$3,962,455	-	-	(\$8,574)	-	-	-
114- Information Technology Department (ITD)	\$8,170,757	-	\$9,489	\$47,542	(\$1)	(\$13)	-
116- Central Services	\$3,136,016	-	\$315	\$18,785	-	-	-
117- Auditor-Controller-Treasurer-Tax Collector	\$5,421,546	-	\$9,195	\$164,797	\$12	\$380	-
200- Maintenance Projects	\$2,552,679	-	-	\$21,597	-	-	-
Total Actual Costs	\$36,936,919	-	\$25,889	\$478,892	\$103	\$1,508	-
Roll Forward Amounts	\$6,251,246	-	\$11,066	(\$205,673)	\$90	\$617	(\$18,993)
Regular Adjustments	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-
Total Claimable Costs	\$43,188,164	-	\$36,956	\$273,220	\$193	\$2,124	(\$18,993)

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
2 CFR part 200

Exhibit A

Cost Exhibit (continued)

Department	Totals	351- Emergency Medical Services	375- Driving Under the Influence	377- Library	405- Public Works	407- Fleet	408- Workers' Comp ISF
001- Building Depreciation	\$2,419,290	-	\$4,380	\$58,205	\$85,458	-	-
002- Equipment Depreciation	\$893,798	-	-	\$2,553	-	-	-
104- County Administrative Office	\$2,462,314	\$2,460	\$6,457	\$52,317	\$182,672	\$24,559	\$21,046
105- Risk Management	\$659,062	-	\$1,368	\$12,442	\$38,785	\$1,992	\$1,317
111- County Counsel	\$3,581,563	-	-	\$1,922	\$543,412	-	-
112- Human Resources	\$3,677,439	-	\$13,610	\$114,930	\$349,328	\$19,659	-
113- Facilities Management	\$3,962,455	-	\$7,265	(\$1,404)	(\$11,724)	\$2,511	-
114- Information Technology Department (ITD)	\$8,170,757	(\$153)	(\$893)	\$727	\$81,272	(\$1,923)	(\$2,116)
116- Central Services	\$3,136,016	-	\$178	\$25,048	\$75,781	\$6,595	\$3,934
117- Auditor-Controller-Treasurer-Tax Collector	\$5,421,546	\$3,430	\$12,309	\$124,493	\$440,369	\$55,484	\$69,331
200- Maintenance Projects	\$2,552,679	-	\$828	\$69,536	\$151,266	-	-
Total Actual Costs	\$36,936,919	\$5,767	\$45,502	\$460,770	\$1,936,619	\$108,878	\$93,512
Roll Forward Amounts	\$6,251,246	\$1,609	(\$3,808)	\$25,771	\$659,355	\$21,701	(\$1,912)
Regular Adjustments	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-
Total Claimable Costs	\$43,188,164	\$7,376	\$41,694	\$486,540	\$2,595,973	\$130,579	\$91,600

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
2 CFR part 200

Exhibit A

Cost Exhibit (continued)

Department	Totals	409- Liability Insurance ISF	410- Unemployment Insurance ISF	411- Medical Malpractice ISF	412- County Dental Plan ISF	413- OPEB ISF	425- Airports
001- Building Depreciation	\$2,419,290	-	-	-	-	-	-
002- Equipment Depreciation	\$693,798	-	-	-	-	-	-
104- County Administrative Office	\$2,462,314	\$12,933	\$154	\$1,525	\$789	-	\$24,303
105- Risk Management	\$659,082	-	-	-	-	-	\$256
111- County Counsel	\$3,581,563	\$117,048	-	-	-	-	\$62,894
112- Human Resources	\$3,677,439	-	-	-	-	-	\$21,171
113- Facilities Management	\$3,962,455	-	-	-	-	-	\$12,744
114- Information Technology Department (ITD)	\$8,170,767	(\$1,534)	(\$19)	(\$207)	(\$117)	-	\$9,831
116- Central Services	\$3,136,016	\$157	-	-	-	-	\$42,155
117- Auditor-Controller-Treasurer-Tax Collector	\$5,421,546	\$17,109	\$279	\$2,009	\$1,139	\$40	\$56,871
200- Maintenance Projects	\$2,552,679	-	-	-	-	-	-
Total Actual Costs	\$36,936,919	\$145,414	\$414	\$3,328	\$1,811	\$40	\$229,226
Roll Forward Amounts	\$6,251,246	(\$52,054)	\$92	\$341	\$278	\$9,921	(\$42,576)
Regular Adjustments	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-
Total Claimable Costs	\$43,188,164	\$93,360	\$506	\$3,669	\$2,090	\$9,961	\$186,650

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
2 CFR part 200

Exhibit A

Cost Exhibit (continued)

Department	Totals	427- Golf Courses	430- Los Osos Sewer System	720- APCD	760- Pension Trust	791- Law Library	999- Other
001- Building Depreciation	\$2,419,290	-	-	-	-	-	\$212,139
002- Equipment Depreciation	\$893,798	-	-	-	-	-	\$69,360
104- County Administrative Office	\$2,462,314	\$13,954	\$17,728	-	-	-	(\$2,065)
105- Risk Management	\$959,062	\$2,124	-	-	-	-	\$293,788
111- County Counsel	\$3,581,593	-	-	-	-	\$5,953	\$39,933
112- Human Resources	\$3,677,439	\$22,684	-	\$9,207	(\$3,488)	-	-
113- Facilities Management	\$3,962,455	\$221	\$1,343	\$421	-	-	\$709,994
114- Information Technology Department (ITD)	\$8,170,757	\$11,960	-	\$4,005	\$38,156	\$507	\$647,463
116- Central Services	\$3,136,016	\$4,488	\$4,400	\$4,149	\$20	-	\$239,265
117- Auditor-Controller-Treasurer-Tax Collector	\$5,421,546	\$44,467	\$22,882	(\$920)	\$2,450	\$2,289	\$812,137
200- Maintenance Projects	\$2,552,679	-	-	-	-	-	\$326,239
Total Actual Costs	\$36,936,919	\$99,899	\$46,354	\$16,862	\$37,138	\$8,749	\$3,148,252
Roll Forward Amounts	\$6,251,246	\$23,105	\$49,730	\$15,285	\$43,674	(\$55,984)	(\$518,661)
Regular Adjustments	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-
Total Claimable Costs	\$43,188,164	\$123,004	\$96,084	\$32,148	\$80,812	(\$47,234)	\$2,629,591

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
 2 CFR part 200**

Exhibit A

Cost Exhibit (continued)

Department	Totals	2nd Alloc Remains
001- Building Depreciation	\$2,419,290	\$0
002- Equipment Depreciation	\$693,798	(\$0)
104- County Administrative Office	\$2,462,314	(\$0)
105- Risk Management	\$659,062	-
111- County Counsel	\$3,581,663	\$0
112- Human Resources	\$3,677,439	-
113- Facilities Management	\$3,962,455	(\$0)
114- Information Technology Department (ITD)	\$8,170,757	\$0
116- Central Services	\$3,136,016	(\$0)
117- Auditor-Controller-Treasurer-Tax Collector	\$5,421,546	\$0
200- Maintenance Projects	\$2,552,679	\$0
Total Actual Costs	\$36,936,919	
Roll Forward Amounts	\$6,251,246	
Regular Adjustments	-	
One-Time Adjustments	-	
Total Claimable Costs	\$43,188,164	(\$0)