



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: June 17, 2021
Filing Ref: SLO22**

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 **2021-22**. 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 **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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. Auditor-Controller-Treasurer-Tax Collector |
| 2. County Counsel | 8. Maintenance Projects |
| 3. Human Resources | 9. Garage ISF |
| 4. Facilities Management | 10. Public Works ISF |
| 5. Information Technology Department | 11. Combined Insurance ISF |
| 6. Central Services | |

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 2021-22 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

6-21-2021

6-21-2021

Date

Date

**Negotiated by Adam Russ
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment: Exhibit A

Exhibit A

Cost Exhibit

Department	Claimable Totals	100-Board of Supervisors	103-Short-Term Financing	106-Contributions to Other Agencies	109-Assessor	110-Clerk	130-Waste Mgmt	131-Grand Jury	132-District Attorney
001-Building Depreciation	\$2,264,020	\$146,164	-	-	\$323,244	\$153,898	-	-	\$1,319
002-Equipment Depreciation	\$800,349	\$987	-	-	\$22,767	\$27,832	-	-	\$18,391
104-County Administrative Office	\$1,143,538	\$2,536	\$210	-	\$29,980	\$22,571	\$1,196	\$1,286	\$32,084
111-County Counsel	\$3,039,516	\$262,850	-	-	\$31,261	\$24,219	-	\$6,517	\$24,730
112-Human Resources	\$3,753,185	\$14,570	-	-	\$78,456	\$24,658	-	-	\$122,168
113-Facilities Management	\$4,085,898	\$86,744	-	-	\$167,721	\$103,472	-	-	\$337,343
114-Information Technology Department (ITD)	\$8,926,408	\$36,168	-	-	\$347,122	\$247,577	\$9,833	\$8,893	\$899,700
116-Central Services	\$3,321,478	\$1,496	(\$146)	-	\$19,720	\$55,297	\$1,314	\$323	\$27,767
117-Auditor-Controller-Treasurer-Tax Collector	\$3,942,816	\$12,754	-	\$3,323	\$70,425	\$37,537	\$7,096	\$4,806	\$137,180
200-Maintenance Projects	\$2,791,527	\$42,319	-	-	\$79,487	\$45,622	-	-	\$170,253
118-Talent Development	\$407,692	\$1,900	-	-	\$11,245	\$3,375	-	-	\$15,932
Total Actual Costs	\$34,476,427	\$608,489	\$64	\$3,323	\$1,181,428	\$746,057	\$19,439	\$21,626	\$1,786,866
Roll Forward Amounts	(\$2,735,515)	(\$213,736)	(\$1,349)	(\$914)	(\$171,080)	(\$48,513)	(\$369)	(\$22,631)	\$81,060
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$31,740,911	\$394,753	(\$1,285)	\$2,409	\$1,010,348	\$697,544	\$19,069	(\$1,006)	\$1,867,926

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	134-Child Support Services		136-Sheriff	137-Animal Services	138-Emergency Services	139-Probation	140-County Fire	141-Ag Commissioner
001-Building Depreciation	\$2,264,020	-	-	\$531,038	\$45,333	\$23,785	\$341,353	\$28,799	\$13,733
002-Equipment Depreciation	\$800,349	-	-	\$333,273	\$2,788	\$25,408	\$33,690	\$91,076	\$4,276
104-County Administrative Office	\$1,143,538	\$8,581	\$17,356	\$161,213	\$8,644	\$3,098	\$44,753	\$55,606	\$24,642
111-County Counsel	\$3,039,516	-	-	\$171,343	\$3,045	\$8,021	\$30,518	\$234	\$8,396
112-Human Resources	\$3,753,185	\$33,535	-	\$489,980	\$20,174	\$6,725	\$181,803	\$1,389	\$57,571
113-Facilities Management	\$4,085,898	\$12,351	-	\$1,004,044	\$67,497	\$52,172	\$398,360	\$182,022	\$112,908
114-Information Technology Department (ITD)	\$8,926,408	\$12,373	\$149,555	\$3,153,535	\$63,653	\$217,134	\$769,544	\$883,065	\$120,365
116-Central Services	\$3,321,478	\$13,687	\$895	\$67,212	\$40,944	\$8,504	\$63,918	\$45,683	\$7,578
117-Auditor-Controller-Treasurer-Tax Collector	\$3,942,816	\$29,374	\$60,119	\$569,863	\$30,178	\$14,228	\$221,171	\$156,276	\$53,734
200-Maintenance Projects	\$2,791,527	-	-	\$635,291	\$1,256	\$8,221	\$155,701	\$28,682	\$865
118-Talent Development	\$407,692	\$4,569	-	\$64,391	\$2,631	\$877	\$24,363	-	\$8,262
Total Actual Costs	\$34,476,427	\$114,469	\$227,926	\$7,181,183	\$286,143	\$368,173	\$2,265,175	\$1,472,832	\$412,331
Roll Forward Amounts	(\$2,735,515)	(\$20,760)	\$53,847	(\$299,977)	\$23,852	\$154,543	(\$515,548)	\$93,196	(\$38,637)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$31,740,911	\$93,709	\$281,772	\$6,881,207	\$309,995	\$522,716	\$1,749,626	\$1,566,028	\$373,695

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	142-Planning	143-Court Operations Fund	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	\$2,264,020	\$40,559	-	\$142,002	\$126,242	-	-	-	-
002-Equipment Depreciation	\$800,349	\$172,047	-	\$21,139	-	-	-	-	-
104-County Administrative Office	\$1,143,538	\$48,527	\$3,505	\$62,192	\$168,678	\$143,522	-	\$12,032	\$13,937
111-County Counsel	\$3,039,516	\$599,333	-	\$83,149	\$134,459	\$619,391	-	-	\$450
112-Human Resources	\$3,753,185	\$112,080	-	\$462,491	\$398,766	\$826,810	-	\$2,242	\$9,209
113-Facilities Management	\$4,085,898	\$263,389	-	\$270,344	\$57,366	\$115,863	-	-	-
114-Information Technology Department (ITD)	\$8,926,408	\$613,779	-	\$160,976	\$175,665	\$220,204	-	\$65,763	\$19,853
116-Central Services	\$3,321,478	\$41,286	\$51	\$30,647	\$29,959	\$2,383,177	-	\$776	\$1,764
117-Auditor-Controller-Treasurer-Tax Collector	\$3,942,816	\$109,603	-	\$237,748	\$519,867	\$547,724	-	\$41,907	\$7,104
200-Maintenance Projects	\$2,791,527	\$175,943	-	\$149,011	\$240,785	\$28,099	-	-	-
118-Talent Development	\$407,692	\$17,340	-	\$41,885	\$61,882	\$75,208	-	\$292	\$1,023
Total Actual Costs	\$34,476,427	\$2,193,885	\$3,556	\$1,661,584	\$1,913,668	\$4,959,999	-	\$123,013	\$53,341
Roll Forward Amounts	(\$2,735,515)	\$188,444	\$3,407	\$62,889	(\$396,930)	(\$547,414)	-	(\$102,695)	(\$10,391)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$31,740,911	\$2,382,329	\$6,963	\$1,724,474	\$1,516,739	\$4,412,584	-	\$20,318	\$42,949

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	201-Public Works		230-Capital Projects	245-Roads	266-County Wide Automation	275-Organizational Management	277-CSAC Debt Service	290-Community Development
		Special Services	215-Farm Advisor						
001-Building Depreciation	\$2,264,020	\$6,300	\$1,146	-	\$1,426	-	-	-	-
002-Equipment Depreciation	\$800,349	\$8,800	\$1,508	-	-	-	-	-	-
104-County Administrative Office	\$1,143,538	\$4,650	\$18,753	-	\$26,851	\$34	-	-	\$1,369
111-County Counsel	\$3,039,516	-	-	-	-	-	-	-	-
112-Human Resources	\$3,753,185	-	\$6,725	-	-	-	-	-	-
113-Facilities Management	\$4,085,898	-	\$48,994	-	\$43,136	-	-	-	-
114-Information Technology Department (ITD)	\$8,926,408	\$26,855	\$24,105	-	\$15,483	\$48,284	-	-	\$16,241
116-Central Services	\$3,321,478	\$1,783	\$1,741	\$12,167	\$11,320	\$13,101	-	-	\$652
117-Auditor-Controller-Treasurer-Tax Collector	\$3,942,816	\$17,020	\$6,641	-	\$118,186	\$221	-	\$90	\$5,034
200-Maintenance Projects	\$2,791,527	-	\$621	-	\$338,153	-	-	-	-
118-Talent Development	\$407,692	-	\$998	-	-	-	-	-	-
Total Actual Costs	\$34,476,427	\$65,408	\$111,231	\$12,167	\$554,555	\$61,640	-	\$90	\$23,296
Roll Forward Amounts	(\$2,735,515)	\$10,093	\$8,203	(\$43,012)	\$322,617	(\$179,477)	(\$21,138)	-	(\$2,593)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$31,740,911	\$75,501	\$119,435	(\$30,845)	\$877,172	(\$117,837)	(\$21,138)	\$90	\$20,703

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	305-Parks	330-Wildlife and Grazing	331-Fish and Game	350-Medically Indigent Services Prog	351-Emergency Medical Services	375-Driving Under the Influence	377-Library	405-Public Works
001-Building Depreciation	\$2,264,020	\$6,212	-	-	-	-	\$6,906	\$58,205	\$38,065
002-Equipment Depreciation	\$800,349	\$30,445	-	-	-	-	-	\$5,921	-
104-County Administrative Office	\$1,143,538	\$29,601	\$1,689	\$4,576	-	\$558	\$2,121	\$19,847	\$88,108
111-County Counsel	\$3,039,516	\$29,949	-	-	-	-	-	-	\$539,493
112-Human Resources	\$3,753,185	\$37,582	-	-	-	-	\$13,686	\$98,020	\$290,109
113-Facilities Management	\$4,085,898	\$43,082	-	-	-	-	\$2,647	\$49,774	\$217,303
114-Information Technology Department (ITD)	\$8,926,408	\$26,622	\$1	\$21	-	(\$2,843)	\$4,412	\$17,605	\$154,057
116-Central Services	\$3,321,478	\$14,044	-	-	-	-	\$730	\$7,499	\$65,244
117-Auditor-Controller-Treasurer-Tax Collector	\$3,942,816	\$77,543	\$15	\$296	-	\$1,958	\$11,485	\$105,157	\$297,660
200-Maintenance Projects	\$2,791,527	\$164,780	-	-	-	-	\$14,590	\$260,583	\$177,640
118-Talent Development	\$407,692	\$4,789	-	-	-	-	\$1,754	\$12,386	\$38,202
Total Actual Costs	\$34,476,427	\$464,650	\$1,705	\$4,893	-	(\$327)	\$58,331	\$634,995	\$1,905,882
Roll Forward Amounts	(\$2,735,515)	(\$14,242)	\$1,602	\$3,385	-	(\$6,094)	\$12,829	\$174,225	(\$30,737)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$31,740,911	\$450,408	\$3,306	\$8,278	-	(\$6,422)	\$71,161	\$809,219	\$1,875,145

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	407-Fleet	408-Workers' Comp ISF	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	\$2,264,020	-	-	-	-	-	-	-	-
002-Equipment Depreciation	\$800,349	-	-	-	-	-	-	-	-
104-County Administrative Office	\$1,143,538	\$6,998	\$6,782	\$5,313	\$46	\$652	\$285	-	\$41,260
111-County Counsel	\$3,039,516	-	-	\$94,171	-	-	-	-	\$88,821
112-Human Resources	\$3,753,185	\$14,019	(\$129,483)	-	-	-	-	-	\$26,599
113-Facilities Management	\$4,085,898	(\$32,826)	-	\$427	-	-	-	-	\$24,735
114-Information Technology Department (ITD)	\$8,926,408	\$7,104	(\$302)	\$2,707	\$25	\$296	\$154	-	(\$14,727)
116-Central Services	\$3,321,478	\$6,160	\$5,866	\$435	-	-	-	\$217	\$10,070
117-Auditor-Controller-Treasurer-Tax Collector	\$3,942,816	\$44,743	\$43,318	\$18,496	\$226	\$2,228	-	\$970	\$57,833
200-Maintenance Projects	\$2,791,527	\$83,501	(\$5,789)	(\$4,766)	-	-	-	-	-
118-Talent Development	\$407,692	\$1,754	-	-	-	-	-	-	\$3,573
Total Actual Costs	\$34,476,427	\$131,452	(\$79,607)	\$116,783	\$297	\$3,177	\$440	\$1,187	\$238,164
Roll Forward Amounts	(\$2,735,515)	\$22,574	(\$173,119)	(\$28,631)	(\$117)	(\$151)	(\$1,371)	\$1,147	\$8,939
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$31,740,911	\$154,026	(\$252,727)	\$88,151	\$180	\$3,025	(\$932)	\$2,335	\$247,103

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	427-Golf Courses	430-Los Osos Sewer System	720-APCD	760-Pension Trust	791-Law Library	999-Other	222-Regional Parks	118-Talent Development
001-Building Depreciation	\$2,264,020	-	-	-	-	-	\$201,907	\$26,383	-
002-Equipment Depreciation	\$800,349	-	-	-	-	-	-	-	-
104-County Administrative Office	\$1,143,538	\$4,427	\$5,632	-	-	-	-	\$6,902	\$734
111-County Counsel	\$3,039,516	-	-	-	\$242	\$1,912	\$277,013	-	-
112-Human Resources	\$3,753,185	\$19,163	-	\$38,502	\$3,318	-	\$446,922	\$25,778	\$18,498
113-Facilities Management	\$4,085,898	\$3,628	-	\$689	(\$9,761)	-	\$472,958	(\$10,482)	-
114-Information Technology Department (ITD)	\$8,926,408	\$5,732	-	\$7,229	\$25,525	\$931	\$281,085	\$99,067	-
116-Central Services	\$3,321,478	\$4,183	\$3,522	\$11,031	-	-	\$288,250	\$20,523	\$1,086
117-Auditor-Controller-Treasurer-Tax Collector	\$3,942,816	\$36,019	\$18,787	(\$14,115)	\$585	\$2,012	\$144,914	\$63,030	\$9,624
200-Maintenance Projects	\$2,791,527	\$12,281	-	-	-	-	(\$13,271)	\$1,667	-
118-Talent Development	\$407,692	\$2,192	-	\$3,069	-	-	-	\$3,362	\$292
Total Actual Costs	\$34,476,427	\$87,626	\$27,940	\$46,406	\$19,909	\$4,855	\$2,099,779	\$236,231	\$30,235
Roll Forward Amounts	(\$2,735,515)	(\$12,273)	(\$18,414)	\$29,544	(\$17,229)	(\$3,894)	(\$1,048,473)	-	-
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$31,740,911	\$75,353	\$9,527	\$75,950	\$2,681	\$961	\$1,051,305	\$236,231	\$30,235

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	119-Communication and Outreach	450-Slo Flood Control Water	581-CSA 7A	105-Risk Management	2nd Alloc Remains	Sub Total	Direct Billed	Unallocated
001-Building Depreciation	\$2,264,020	-	-	-	-	\$0	\$2,264,020	-	-
002-Equipment Depreciation	\$800,349	-	-	-	-	\$0	\$800,349	-	-
104-County Administrative Office	\$1,143,538	\$200	-	-	-	(\$0)	\$1,143,538	-	\$1,606,485
111-County Counsel	\$3,039,516	-	-	-	-	\$0	\$3,039,516	\$124,449	\$973,724
112-Human Resources	\$3,753,185	\$1,121	-	-	-	\$0	\$3,753,185	\$1,408,924	\$891,670
113-Facilities Management	\$4,085,898	-	-	-	-	(\$0)	\$4,085,898	\$3,670,581	\$203,543
114-Information Technology Department (ITD)	\$8,926,408	\$5,980	-	-	-	(\$0)	\$8,926,408	\$8,310,843	\$2,021,883
116-Central Services	\$3,321,478	-	-	-	-	(\$0)	\$3,321,478	\$823,166	\$421,908
117-Auditor-Controller-Treasurer-Tax Collector	\$3,942,816	\$1,022	-	-	-	(\$0)	\$3,942,816	\$62,370	\$2,715,646
200-Maintenance Projects	\$2,791,527	-	-	-	-	\$0	\$2,791,527	\$548,685	-
118-Talent Development	\$407,692	\$146	-	-	-	(\$0)	\$407,692	-	\$48,622
Total Actual Costs	\$34,476,427	\$8,469	-	-	-	-	\$34,476,427	\$14,949,018	\$8,883,480
Roll Forward Amounts	(\$2,735,515)	-	-	-	-	-	(\$2,735,515)	-	-
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$31,740,911	\$8,469	-	-	-	(\$0)	\$31,740,911	\$14,949,018	\$8,883,480

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	Total
001-Building Depreciation	\$2,264,020	\$2,264,020
002-Equipment Depreciation	\$800,349	\$800,349
104-County Administrative Office	\$1,143,538	\$2,750,023
111-County Counsel	\$3,039,516	\$4,137,689
112-Human Resources	\$3,753,185	\$6,053,779
113-Facilities Management	\$4,085,898	\$7,960,021
114-Information Technology Department (ITD)	\$8,926,408	\$19,259,134
116-Central Services	\$3,321,478	\$4,566,551
117-Auditor-Controller-Treasurer-Tax Collector	\$3,942,816	\$6,720,833
200-Maintenance Projects	\$2,791,527	\$3,340,212
118-Talent Development	\$407,692	\$456,313
Total Actual Costs	\$34,476,427	\$58,308,924
Roll Forward Amounts	(\$2,735,515)	(\$2,735,515)
Regular Adjustments	-	-
One-Time Adjustments	-	-
Total Claimable Costs	\$31,740,911	\$55,573,409