



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of San Luis Obispo
San Luis Obispo, California

Date: June 15, 2023
Filing Ref: SLO24

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 **2023-24**. 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 **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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. Central Services |
| 2. County Administrative Office | 8. Auditor-Controller-Treasurer-Tax Collector |
| 3. County Counsel | 9. Maintenance Projects |
| 4. Human Resources | 10. Garage ISF |
| 5. Facilities Management | 11. Public Works ISF |
| 6. Information Technology Department | 12. Combined Insurance 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 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 2023-24 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SAN LUIS OBISPO

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Jim Hamilton

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

Name

Auditor-Controller-

Treasurer-Tax Collector

Title

06-19-2023

Date

06-19-2023

Date

cc: State and Federal Agencies
Attachment: Exhibit A

**Negotiated by Tatyana Boltovskaya
Telephone (916) 306-7775**

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Exhibit A

Cost Exhibit

Department	Claimable Totals	100-Board of Superiors	103-Short-Term Financing	106-Contributions to Other Agencies	109-Attorney	110-Clerk	130-Assets Mgmt	131-Grand Jury	132-District Attorney
001-Building Depreciation	\$2,425,187	\$130,960	-	-	\$295,097	\$138,357	-	-	\$1,348
002-Equipment Depreciation	\$744,409	\$1,008	-	-	\$70,282	\$29,697	-	-	\$26,999
104-County Administrative Office	\$1,033,208	\$2,839	-	-	\$17,370	\$17,739	\$2,762	\$2,860	\$34,624
111-County Counsel	\$4,966,665	\$290,347	-	-	\$11,320	\$134,935	-	\$21,484	\$18,648
112-Human Resources	\$4,650,081	\$13,856	-	-	\$81,002	\$24,514	-	-	\$133,046
113-Facilities Management	\$4,213,678	\$85,736	-	-	\$217,973	\$112,334	-	\$13,779	\$354,475
114-Information Technology Department (ITD)	\$10,460,727	\$100,277	-	-	\$236,058	\$137,503	\$18,205	\$23,646	\$111,338
116-Central Services	\$3,850,436	\$160,733	\$2,636	-	\$16,476	\$42,760	\$1,977	\$24	\$43,404
117-Audit/Controls/Treasurer/Tax Collector	\$4,968,911	\$16,632	\$838	\$3,216	\$81,081	\$80,207	\$13,719	\$5,080	\$178,715
200-Maintenance Projects	\$2,439,667	\$5,451	-	-	\$10,365	\$9,307	-	-	\$341,859
118-Talent Development	\$823,488	\$2,749	-	-	\$16,068	\$4,863	-	-	\$23,257
Total Actual Costs	\$40,256,358	\$809,578	\$3,474	\$3,216	\$1,053,095	\$702,216	\$36,665	\$66,842	\$1,867,713
Roll Forward Amounts	\$5,743,803	\$201,089	\$3,410	(\$107)	(\$128,333)	(\$43,841)	\$17,225	\$45,217	\$80,847
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$46,000,161	\$1,010,666	\$6,884	\$3,110	\$924,761	\$658,374	\$53,891	\$112,059	\$1,948,560

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	134-Child Support Services		135-Public Defender	136-Sheriff	137-Animal Services	138-Emergency Services	139-Probation	140-County Fire	141-Ag Commissioner
001-Building Depreciation	\$2,425,187	-	\$798	\$670,918	\$40,228	\$24,009	\$403,087	\$52,465	\$13,733	
002-Equipment Depreciation	\$744,409	-	-	\$62,198	\$1,218	\$21,015	\$3,567	\$100,130	\$1,353	
104-County Administration Office	\$1,033,208	\$7,969	\$48,961	\$138,374	\$5,564	\$7,504	\$40,457	\$57,654	\$13,315	
111-County Counsel	\$4,966,665	-	-	\$263,620	\$20,992	\$7,733	\$28,587	\$272	\$11,896	
112-Human Resources	\$4,650,081	\$28,907	-	\$44,587	\$15,987	\$3,527	\$158,807	\$2,728	\$65,487	
113-Facilities Management	\$4,213,678	\$8,825	\$2,612	\$7,323	\$28,313	\$32,777	\$214,554	\$139,626	\$134,511	
114-Information Technology Department (ITD)	\$10,460,727	\$10,790	\$82,215	\$355,841	\$42,761	\$136,698	\$383,141	\$722,586	\$97,646	
116-Central Services	\$3,850,436	\$10,863	\$591	\$90,996	\$32,052	\$5,522	\$59,366	\$48,522	\$5,333	
117-Audit/Controls/Treasurer/Tax Collector	\$4,968,911	\$32,628	\$56,029	\$572,369	\$33,517	\$18,966	\$244,175	\$174,347	\$63,306	
200-Maintenance Projects	\$2,439,667	-	\$14	\$376,005	\$165	\$2,796	\$301	\$361,704	-	
118-Talent Development	\$523,488	\$5,497	-	\$87,953	\$3,171	\$1,691	\$31,502	-	\$10,994	
Total Actual Costs	\$40,256,358	\$105,469	\$191,320	\$7,177,175	\$23,971	\$268,237	\$1,567,544	\$1,659,933	\$408,574	
Roll Forward Amounts	\$5,743,803	(\$9,000)	(\$36,806)	(\$4,009)	(\$52,172)	(\$99,936)	(\$597,631)	\$187,101	(\$3,758)	
Regular Adjustments	-	-	-	-	-	-	-	-	-	
One-Time Adjustments	-	-	-	-	-	-	-	-	-	
Total Claimable Costs	\$46,000,161	\$96,470	\$154,714	\$7,173,166	\$161,799	\$168,301	\$869,913	\$1,847,034	\$404,816	

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	142-Planning	143-Court Operations Fund	160-Public Health	166-Behavioral Health	180-Social Services	184-Law Enforcement Medical Care	186-Veteran's Services	201-Public Works Special Services
001-Building Depreciation	\$2,425,187	\$70,585	-	\$182,117	\$145,313	-	-	-	\$5,300
002-Equipment Depreciation	\$744,409	\$177,504	-	\$22,527	-	-	-	-	\$8,965
104-County Administrative Office	\$1,033,208	\$58,128	\$3,248	\$82,671	\$136,868	\$132,851	\$11,976	\$3,945	\$4,436
111-County Counsel	\$4,966,665	\$849,211	-	\$133,769	\$371,462	\$817,148	-	\$2,499	-
112-Human Resources	\$4,650,081	\$125,218	-	\$7,375	\$461,853	\$837,118	\$1,066	\$8,527	-
113-Facilities Management	\$4,213,678	\$343,614	-	\$270,302	\$101,814	\$468,507	-	\$16,341	-
114-Information Technology Department (ITD)	\$10,460,727	\$617,722	-	\$647,233	\$114,551	\$343,868	\$80,177	\$21,736	\$29,896
116-Central Services	\$3,850,436	\$48,162	-	\$141,691	\$188,899	\$2,620,269	\$0	\$2,709	\$1,977
117-Audit/Controls/Treasury/Tax Collector	\$4,968,911	\$125,848	-	\$90,073	\$62,477	\$511,740	\$47,888	\$8,784	\$19,047
200-Maintenance Projects	\$2,439,667	\$118,089	-	\$45,196	\$200,325	\$128,630	-	-	-
118-Talent Development	\$623,488	\$22,622	-	\$48,205	\$63,216	\$103,698	\$211	\$1,691	-
Total Actual Costs	\$40,256,358	\$2,556,703	\$3,248	\$2,580,158	\$2,405,776	\$5,053,728	\$141,318	\$66,233	\$70,641
Roll Forward Amounts	\$5,743,803	\$362,818	(\$308)	\$918,574	\$493,108	\$1,103,729	\$18,305	\$12,892	\$5,233
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$46,000,161	\$2,919,522	\$2,940	\$3,498,732	\$2,898,884	\$7,167,457	\$169,623	\$79,125	\$75,874

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	215-Farm Advisor	230-Capital Projects	245-Roads	266-County Wide Automation	277-CSAC Debt Service	290-Community Development	305-Parks	330-Middle and Grading
001-Building Depreciable	\$2,425,187	\$1,146	-	\$1,426	-	-	-	\$5,212	-
002-Equipment Depreciable	\$744,409	\$1,540	-	-	-	-	-	\$10,341	-
104-County Administrative Office	\$1,033,208	\$4,652	-	\$26,881	\$121	-	\$1,138	\$11,383	\$1,280
111-County Counsel	\$4,966,665	-	-	-	-	-	-	\$33,700	-
112-Human Resources	\$4,650,081	\$5,395	-	-	-	-	-	\$38,276	-
113-Facilities Management	\$4,213,678	\$50,895	\$2,262	\$13,777	-	-	-	\$39,379	-
114-Information Technology Department (ITD)	\$10,460,727	\$30,041	-	(\$36,756)	\$4,233	-	\$7,514	\$11,356	(\$7)
116-Central Services	\$3,850,436	\$2	\$28,131	\$16,967	\$5,272	-	-	\$33,927	-
117-Audit/Controls/Treasurer/Tax Collector	\$4,968,911	\$5,401	-	\$134,462	\$494	-	\$4,530	\$84,262	\$10
200-Maintenance Projects	\$2,439,667	-	-	\$7,820	-	-	-	\$196,485	-
118-Talent Development	\$523,488	\$1,259	-	-	-	-	-	\$5,920	-
Total Actual Costs	\$40,256,358	\$102,341	\$30,393	\$164,578	\$10,120	-	\$13,282	\$471,242	\$1,283
Roll Forward Amounts	\$5,743,803	(\$8,890)	\$18,226	(\$389,977)	(\$51,520)	(\$90)	(\$10,014)	\$5,592	(\$421)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$46,000,161	\$93,451	\$48,619	(\$225,399)	(\$41,400)	(\$90)	\$3,267	\$477,833	\$862

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	331-Risk and Game	351-Emergency Medical Services	375-Driving Under the Influence	377-Library	405-Public Works	407-Fleet	408-Workers' Comp ISF	409-Liability Insurance ISF
001-Building Depreciation	\$2,425,187	-	-	\$7,261	\$86,322	\$46,409	-	-	-
002-Equipment Depreciation	\$744,409	-	-	-	\$6,045	-	-	-	-
104-County Administrative Office	\$1,033,208	\$1,847	\$473	\$1,887	\$18,246	\$68,514	\$7,736	\$7,862	\$4,777
111-County Counsel	\$4,966,666	-	-	-	\$319	\$67,023	-	-	\$103,607
112-Human Resources	\$4,660,081	-	-	\$7,525	\$92,337	\$293,648	\$14,568	\$281,486	-
113-Facilities Management	\$4,213,678	-	-	\$1,224	\$198,893	\$229,179	\$12,729	\$207	-
114-Information Technology Department (ITD)	\$10,460,727	(\$267)	(\$2,587)	\$90,642	\$54,538	\$210,156	\$11,941	(\$4,999)	(\$5,414)
116-Central Services	\$3,850,436	-	-	\$0	\$19,989	\$73,699	\$25,876	\$1,977	-
117-Audit/Controls/Treasury/Tax Collector	\$4,968,911	\$88	\$1,924	\$10,065	\$118,863	\$336,751	\$65,271	\$46,096	\$19,660
200-Maintenance Projects	\$2,439,667	-	-	\$434	\$2,300	\$185,363	-	-	-
118-Talent Development	\$623,488	-	-	\$1,480	\$16,491	\$49,262	\$2,749	-	-
Total Actual Costs	\$40,266,358	\$1,667	(\$183)	\$121,520	\$514,343	\$2,060,005	\$130,870	\$332,627	\$122,520
Roll Forward Amounts	\$5,743,803	(\$3,226)	\$144	\$62,189	(\$20,657)	\$154,123	(\$582)	\$412,235	\$5,738
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$46,010,161	(\$1,559)	(\$40)	\$183,709	\$593,692	\$2,214,129	\$130,288	\$744,862	\$128,258

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	410-Unemployment Insurance ISF	411-Medical Malpractice ISF	412-County Dental Plan ISF	413-OPEB ISF	425-Airports	427-Golf Courses	430-Local Sewer System	720-APCD
001-Building Depreciation	\$2,425,187	-	-	-	-	-	-	-	-
002-Equipment Depreciation	\$744,409	-	-	-	-	-	-	-	-
104-County Administrative Office	\$1,033,208	\$119	\$89	\$399	-	\$14,369	\$5,603	\$5,360	-
111-County Counsel	\$4,966,665	-	-	-	-	\$62,134	-	-	-
112-Human Resources	\$4,650,081	-	-	-	-	\$28,601	\$23,518	-	(\$168)
113-Facilities Management	\$4,213,678	-	-	-	-	\$7,048	\$4,623	\$24,867	\$548
114-Information Technology Department (ITD)	\$10,460,727	\$408	\$2,296	(\$141)	-	\$97,916	\$16,277	-	\$5,275
116-Central Services	\$3,850,436	-	-	-	\$59	\$17,334	\$5,886	\$7,377	\$9,308
117-Audit/Controls/Treasurer/Tax Collector	\$4,968,911	\$645	\$3,906	\$1,607	\$39	\$63,468	\$24,736	\$21,057	\$27,609
200-Maintenance Projects	\$2,439,667	-	-	-	-	-	-	-	-
118-Talent Development	\$623,488	-	-	-	-	\$4,228	\$4,017	-	\$4,440
Total Actual Costs	\$40,256,358	\$1,072	\$7,191	\$1,865	\$98	\$295,098	\$85,659	\$58,661	\$80,012
Roll Forward Amounts	\$5,743,803	\$775	\$4,014	\$1,426	(\$489)	\$66,934	(\$1,967)	\$30,720	\$3,606
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$46,000,161	\$1,847	\$11,205	\$3,291	\$209	\$362,032	\$83,693	\$89,381	\$83,618

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	760-Pension Trust	781-Law Library	999-Other	222-Community Parks	118-Talent Development	119-Communication and Outreach	205-Groundwater Sustainability
001-Building Depreciation	\$2,425,187	-	-	\$158,244	\$42,860	-	-	-
002-Equipment Depreciation	\$744,409	-	-	-	-	-	-	-
104-County Administrative Office	\$1,033,208	-	-	\$598	\$7,382	-	\$2,594	\$5,791
111-County Counsel	\$4,966,665	\$263	\$1,414	\$1,192,596	-	-	-	\$11,587
112-Human Resources	\$4,650,081	-	-	\$7,319	\$29,843	-	\$1,066	\$1,066
113-Facilities Management	\$4,213,678	\$818	-	\$322,896	\$40,016	-	-	-
114-Information Technology Department (ITD)	\$10,460,727	\$23,484	-	\$1,861,580	\$80,766	-	\$1,549	\$7,831
116-Central Services	\$3,850,436	\$2,046	-	\$91,817	\$5,514	-	-	\$5,590
117-Audit/Controls/Treasury/Tax Collector	\$4,968,911	\$363	\$2,398	\$415,098	\$75,843	-	\$1,763	\$2,051
200-Maintenance Projects	\$2,439,667	-	-	\$124,647	\$322,410	-	-	-
118-Talent Development	\$523,488	-	-	-	\$5,920	-	\$211	\$211
Total Actual Costs	\$40,256,358	\$26,994	\$3,811	\$4,880,896	\$591,553	-	\$7,284	\$36,128
Roll Forward Amounts	\$5,743,803	\$7,085	(\$1,044)	\$2,781,117	\$355,322	(\$30,235)	(\$1,185)	-
Regular Adjustments	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-
Total Claimable Costs	\$46,000,161	\$34,079	\$2,768	\$7,662,013	\$946,876	(\$30,235)	\$6,098	\$36,128

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	2nd Alloc Remains	Sub Total	Direct Billed	Unallocated	Total
001-Building Depreciation	\$2,425,187	-	\$2,425,187	-	-	\$2,425,187
002-Equipment Depreciation	\$744,409	-	\$744,409	-	-	\$744,409
104-County Administrative Office	\$1,033,208	-	\$1,033,208	\$3,200	\$4,724,191	\$5,760,598
111-County Counsel	\$4,956,565	-	\$4,956,565	\$114,120	\$446,408	\$5,517,093
112-Human Resources	\$4,650,081	-	\$4,650,081	\$1,794,138	\$573,831	\$7,018,051
113-Facilities Management	\$4,213,678	-	\$4,213,678	\$3,803,880	\$173,135	\$8,190,694
114-Information Technology Department (ITD)	\$10,460,727	-	\$10,460,727	\$8,080,211	\$2,762,067	\$21,303,005
116-Central Services	\$3,850,436	-	\$3,850,436	\$918,512	\$414,630	\$5,183,578
117-Audit/Controls/Treasurer/Tax Collector	\$4,958,911	-	\$4,958,911	\$53,061	\$2,315,516	\$7,327,488
200-Maintenance Projects	\$2,439,667	-	\$2,439,667	\$598	\$184,298	\$2,624,563
118-Talent Development	\$523,488	-	\$523,488	-	-	\$523,488
Total Actual Costs	\$40,256,358	-	\$40,256,358	\$14,767,820	\$11,594,076	\$66,618,254
Roll Forward Amounts	\$5,743,803	-	\$5,743,803	-	-	\$5,743,803
Regular Adjustments	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-
Total Claimable Costs	\$46,000,161	-	\$46,000,161	\$14,767,820	\$11,594,076	\$72,362,058