



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

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

**Date:
Filing Ref:**

**May 9, 2025
SLO26**

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 **2025-26**. 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 **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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. Auditor-Controller-Treasurer-Tax Collector |
| 2. County Administrative Office | |
| 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 |
| 7. 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 2025-26 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SAN LUIS OBISPO

Attachment: Exhibit A

BY Original signed by

Jim Hamilton

Name
Auditor-Controller-Treasurer-
Tax Collector-Public
Administrator

Title
05-12-2025

Date**MALIA M. COHEN**
CALIFORNIA STATE CONTROLLER**BY Original signed by**

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division**05-13-2025**

Date

cc: State and Federal Agencies

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 Supervisors	103-Assessor	110-Clerk	115-Communication and Outreach	130-Waste Mgmt	131-Grand Jury	132-District Attorney	134-Child Support Services
001-Building Depreciation	\$3,641,615	\$102,615	\$242,459	\$109,391	-	-	-	\$1,377	-
002-Equipment Depreciation	\$732,488	\$165	\$61,589	\$28,391	-	-	-	\$11,862	-
104-County Administrative Office	\$725,278	\$1,985	\$13,159	\$5,966	\$317	\$3,315	\$1,360	\$20,966	\$4,920
111-County Counsel	\$4,309,994	\$147,058	\$6,808	\$67,424	-	\$13,116	\$12,918	\$24,014	-
112-Human Resources	\$7,117,666	\$19,919	\$129,471	\$38,177	\$3,320	\$6,640	-	\$172,900	\$46,610
113-Facilities Management	\$5,666,431	\$135,169	\$276,879	\$167,884	-	\$32,655	\$13,131	\$405,186	\$6,257
114-Information Technology Department (ITD)	\$14,519,425	\$71,130	\$937,630	\$160,996	\$6,004	\$45,184	\$25,525	\$591,004	\$55,297
116-Central Services	\$4,214,594	\$69,170	\$16,000	\$42,127	\$377	\$640	\$208	\$42,410	\$11,400
117-Auditor-Controller-Treasurer-Tax Collector	\$5,705,729	\$17,402	\$93,790	\$48,256	\$2,623	\$19,328	\$6,331	\$192,018	\$37,409
118-Talent Development	\$690,308	\$3,335	\$21,676	\$6,392	\$556	\$1,112	-	\$28,624	\$7,751
200-Maintenance Projects	\$2,438,019	\$2,355	\$15,401	\$33,761	\$345	\$4,434	\$113	\$85,435	\$5,184
Total Actual Costs	\$49,762,536	\$570,303	\$1,814,861	\$708,766	\$13,542	\$126,322	\$59,607	\$1,576,786	\$173,858
Roll Forward Amounts	\$9,605,178	(\$239,275)	\$761,767	\$6,650	\$6,259	\$89,657	(\$7,236)	(\$250,927)	\$68,389
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,268,714	\$331,028	\$2,576,628	\$715,316	\$19,801	\$215,980	\$52,371	\$1,285,859	\$242,247

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	135-Public Defender	136-Sheriff	137-Animal Services	138-Emergency Services	139-Probation	140-County Fire	141-Ag Commissioner	142-Planning
001-Building Depreciation	\$3,641,615	\$872	\$727,167	\$999,696	\$20,302	\$410,806	\$59,934	\$13,733	\$73,624
002-Equipment Depreciation	\$732,488	-	\$255,584	\$1,193	-	\$6,450	\$94,018	\$1,078	\$170,835
104-County Administrative Office	\$725,278	\$8,503	\$99,485	\$3,482	\$5,834	\$25,525	\$81,662	\$10,140	\$31,100
111-County Counsel	\$4,309,994	-	\$205,720	\$28,447	\$9,004	\$24,643	-	\$9,888	\$798,136
112-Human Resources	\$7,117,666	-	\$710,825	\$33,198	\$11,619	\$250,602	\$1,662	\$75,355	\$159,349
113-Facilities Management	\$5,666,431	\$3,012	\$1,054,017	\$137,683	\$45,764	\$360,275	\$266,450	\$165,072	\$420,102
114-Information Technology Department (ITD)	\$14,519,425	\$225,928	\$2,875,905	\$94,374	\$80,542	\$933,036	\$741,551	\$212,879	\$477,691
116-Central Services	\$4,214,594	\$755	\$92,666	\$29,210	\$7,917	\$57,096	\$18,820	\$4,753	\$25,234
117-Auditor-Controller-Treasurer-Tax Collector	\$5,705,729	\$65,768	\$800,488	\$44,512	\$21,342	\$250,158	\$220,940	\$69,683	\$146,643
118-Talent Development	\$690,308	-	\$118,664	\$5,558	\$1,945	\$43,531	-	\$12,783	\$25,679
200-Maintenance Projects	\$2,438,019	\$9,896	\$442,644	\$5,305	\$15,512	\$112,643	\$294,428	\$8,814	\$148,158
Total Actual Costs	\$49,762,536	\$314,725	\$7,383,157	\$1,382,618	\$219,781	\$2,494,865	\$1,779,454	\$584,877	\$2,477,550
Roll Forward Amounts	\$9,505,178	\$123,405	\$205,962	\$1,158,647	(\$48,455)	\$927,321	\$119,521	\$175,303	(\$79,153)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,268,714	\$438,131	\$7,589,139	\$2,541,265	\$171,326	\$3,422,187	\$1,898,975	\$761,179	\$2,398,397

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	160-Public Health	166-Behavioral Health	169-Social Services	184-Law Enforcement Medical Care	186-Veteran's Services	201-Public Works Special Services	205-Groundwater Sustainability	215-Farm Advisor
001-Building Depreciation	\$3,641,615	\$188,115	\$193,774	-	-	-	\$6,300	-	\$1,145
002-Equipment Depreciation	\$732,488	\$84,969	-	-	-	-	\$6,800	-	\$1,808
104-County Administrative Office	\$725,278	\$42,787	\$99,778	\$80,205	\$10,833	\$2,880	\$2,213	\$4,236	\$2,986
111-County Counsel	\$4,309,994	\$224,894	\$334,288	\$901,098	-	\$3,982	\$13,116	-	-
112-Human Resources	\$7,117,666	\$1,033,938	\$571,247	\$1,239,765	-	\$14,939	\$11,619	\$1,660	\$8,299
113-Facilities Management	\$5,666,431	\$440,070	(\$2,522)	\$139,625	-	\$36,903	\$10,897	-	\$68,168
114-Information Technology Department (ITD)	\$14,519,425	\$697,611	\$1,518,629	\$1,644,470	\$253,190	\$37,698	\$51,688	\$97,486	\$35,963
116-Central Services	\$4,214,594	\$116,234	\$164,200	\$3,055,898	\$967	\$165	\$1,889	\$8,400	\$286
117-Auditor-Controller-Treasurer-Tax Collector	\$5,705,729	\$363,703	\$782,088	\$708,163	\$83,601	\$10,653	\$19,245	\$34,811	\$7,190
118-Talent Development	\$690,308	\$69,193	\$77,813	\$143,675	-	\$2,501	\$1,945	\$278	\$1,390
200-Maintenance Projects	\$2,438,019	\$162,765	\$244,568	\$145,242	\$14,986	\$1,307	\$6,531	\$5,785	\$728
Total Actual Costs	\$49,762,536	\$3,413,880	\$3,983,820	\$8,059,132	\$363,177	\$110,809	\$132,043	\$162,626	\$117,644
Roll Forward Amounts	\$9,605,178	\$833,721	\$1,456,524	\$1,995,404	\$221,859	\$44,576	\$61,402	\$116,498	\$15,303
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,268,714	\$4,247,601	\$5,440,345	\$10,054,535	\$585,036	\$155,385	\$193,444	\$269,125	\$132,947

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	222-Community Parks	230-Capital Projects	245-Roads	266-County Wide Automation	290-Community Development	305-Parks	330-Wildlife and Grazing	331-Fish and Game
001-Building Depreciation	\$3,641,615	\$102,995	-	\$1,307	-	-	\$14,232	-	-
002-Equipment Depreciation	\$732,488	-	-	-	-	-	\$8,647	-	-
104-County Administrative Office	\$725,278	\$5,925	-	\$21,694	\$180	\$8,377	\$15,903	\$696	\$1,245
111-County Counsel	\$4,309,994	-	\$78,694	\$236,081	-	\$192,923	\$21,623	-	-
112-Human Resources	\$7,117,666	\$48,137	\$18,269	\$147,730	-	\$31,538	\$62,869	-	-
113-Facilities Management	\$5,666,431	\$64,805	\$18,769	\$179,169	-	\$12,523	\$70,002	-	-
114-Information Technology Department (ITD)	\$14,519,425	\$140,116	-	\$295,830	(\$26,517)	\$71,344	\$120,268	\$1	\$333
116-Central Services	\$4,214,594	\$14,757	\$36,284	\$65,889	\$28,236	\$5,738	\$14,372	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$5,705,729	\$92,765	\$1,671	\$214,491	\$1,710	\$25,691	\$91,281	\$11	\$468
118-Talent Development	\$690,308	\$8,059	\$3,057	\$24,733	-	\$5,280	\$7,225	-	-
200-Maintenance Projects	\$2,438,019	\$75,639	\$5,973	\$216,125	-	\$4,070	\$8,676	\$2	\$40
Total Actual Costs	\$49,762,536	\$553,191	\$162,705	\$1,393,010	\$3,609	\$357,484	\$435,091	\$570	\$2,085
Roll Forward Amounts	\$9,605,178	(\$38,363)	\$132,313	\$1,228,432	(\$6,512)	\$344,202	(\$35,151)	(\$713)	\$418
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,268,714	\$514,828	\$295,019	\$2,621,443	(\$2,903)	\$701,685	\$399,940	(\$143)	\$2,503

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	351-Emergency Medical Services	377-Library	405-Public Works	407-Fleet	408-Workers' Comp ISF	409-Liability Insurance ISF	410-Unemployment Insurance ISF	411-Medical Malpractice ISF
001-Building Depreciation	\$3,641,615	-	\$90,242	\$47,492	\$6,087	-	-	-	-
002-Equipment Depreciation	\$732,488	-	-	-	-	-	-	-	-
104-County Administrative Office	\$125,278	\$490	\$15,976	\$57,090	\$5,472	\$4,254	\$5,357	\$86	\$968
111-County Counsel	\$4,309,994	-	-	\$258,606	-	-	\$223,196	-	-
112-Human Resources	\$7,117,666	-	\$148,071	\$278,203	\$24,896	\$775,342	-	-	-
113-Facilities Management	\$5,666,431	-	\$209,891	\$24,269	\$5,664	\$731	-	-	-
114-Information Technology Department (ITD)	\$14,519,425	\$8,097	\$115,676	\$645,686	\$83,061	\$45,833	\$75,472	\$1,392	\$6,109
116-Central Services	\$4,214,594	-	\$29,607	\$66,663	\$12,310	\$2,264	\$189	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$5,705,729	\$3,818	\$126,853	\$359,364	\$66,669	\$38,771	\$41,834	\$785	\$4,368
118-Talent Development	\$690,308	-	\$21,121	\$30,291	\$3,613	-	-	-	-
200-Maintenance Projects	\$2,438,019	\$678	\$186,690	\$94,901	\$15,234	\$5,886	\$7,410	\$120	\$786
Total Actual Costs	\$49,762,536	\$13,083	\$944,126	\$1,872,666	\$222,796	\$873,080	\$353,457	\$2,383	\$11,822
Roll Forward Amounts	\$9,606,178	\$13,267	\$329,783	(\$187,440)	\$91,925	\$540,452	\$230,937	\$1,311	\$4,631
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,268,714	\$26,350	\$1,273,909	\$1,685,126	\$314,720	\$1,413,532	\$584,394	\$3,694	\$16,452

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	412-County Dental Plan ISF	425-Airports	427-Golf Courses	430-Log Osos Sewer System	720-APCD	760-Pension Trust	791-Law Library	999-Other
001-Building Depreciation	\$3,641,615	-	-	-	-	-	-	-	\$227,986
002-Equipment Depreciation	\$732,488	-	-	-	-	-	-	-	-
104-County Administrative Office	\$725,278	\$194	\$10,361	\$3,807	\$4,114	-	-	-	-
111-County Counsel	\$4,309,994	-	\$135,298	-	\$19,673	-	-	\$778	\$308,869
112-Human Resources	\$7,117,666	-	\$95,054	\$37,680	\$19,919	\$10,648	\$660	-	\$905,690
113-Facilities Management	\$5,666,431	-	\$73,021	\$6,173	\$25,697	\$694	\$1,417	-	\$801,047
114-Information Technology Department (ITD)	\$14,519,425	\$2,102	\$154,927	\$65,079	\$38,250	\$63,782	\$13,237	-	\$728,062
116-Central Services	\$4,214,594	-	\$18,642	\$8,176	\$7,680	\$9,374	\$1,963	\$45	\$136,238
117-Auditor-Controller-Treasurer-Tax Collector	\$5,705,729	\$1,502	\$89,966	\$31,696	\$27,692	(\$2,896)	\$336	\$2,882	\$429,526
118-Talent Development	\$690,308	-	\$7,225	\$5,280	\$3,335	\$5,688	-	-	-
200-Maintenance Projects	\$2,438,019	\$268	\$10,078	\$5,216	\$10,857	-	-	-	\$22,057
Total Actual Costs	\$49,762,536	\$4,066	\$665,573	\$162,936	\$157,019	\$87,200	\$17,603	\$3,405	\$3,669,474
Roll Forward Amounts	\$9,605,178	\$2,201	\$260,475	\$77,276	\$96,368	\$37,188	(\$9,391)	(\$406)	(\$1,332,058)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,268,714	\$6,267	\$816,048	\$240,212	\$255,377	\$124,389	\$8,211	\$2,998	\$2,227,416

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	2nd Alloc Remain	Sub Total	Direct Billed	Unallocated	Total
001-Building Depreciation	\$3,641,615	-	\$3,641,615	-	-	\$3,641,615
002-Equipment Depreciation	\$732,488	-	\$732,488	-	-	\$732,488
104-County Administrative Office	\$725,278	\$2,968,571	\$725,278	\$2,921	\$2,968,571	\$3,686,769
111-County Counsel	\$4,309,994	\$139,991	\$4,309,994	\$41,496	\$139,991	\$4,491,480
112-Human Resources	\$7,117,666	-	\$7,117,666	\$2,291,451	-	\$9,409,107
113-Facilities Management	\$5,666,431	-	\$5,666,431	\$3,378,047	-	\$9,044,478
114-Information Technology Department (ITD)	\$14,519,425	\$2,774,072	\$14,519,425	\$5,715,901	\$2,774,072	\$23,009,398
116-Central Services	\$4,214,594	\$963,992	\$4,214,594	\$1,119,921	\$963,992	\$6,898,507
117-Auditor-Controller-Treasurer-Tax Collector	\$5,706,729	\$2,638,709	\$5,706,729	\$69,633	\$2,638,709	\$8,414,971
118-Talent Development	\$690,308	-	\$690,308	-	-	\$690,308
200-Maintenance Projects	\$2,438,019	\$205,639	\$2,438,019	\$105,896	\$205,639	\$2,749,553
Total Actual Costs	\$49,762,536	\$9,280,975	\$49,762,536	\$12,725,163	\$9,280,975	\$71,768,674
Roll Forward Amounts	\$9,506,178	-	\$9,506,178	-	-	\$9,506,178
Regular Adjustments	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-
Total Claimable Costs	\$59,268,714	\$9,280,975	\$59,268,714	\$12,725,163	\$9,280,975	\$81,274,852