

COUNTY OF SAN LUIS OBISPO



2024/2025 COST ALLOCATION PLAN (Actual Fiscal Year 2022/2023)



Prepared under the direction of James W. Hamilton, CPA,
Auditor-Controller-Treasurer-Tax Collector

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

TABLE OF CONTENTS

Summary Data		Exhibits
Certification of Agency Fiscal Officer		Cert
Cost Exhibit		A
Carry Forward Calculations		B
Service-to-Service Allocations		C
Significant changes from prior year		D

Chapter	Allocation Basis	Schedule
001 Building Depreciation		
		1.1
		1.2
		1.3
		1.4
		1.5
	Square Footage	1.6.1
	Square Footage	1.6.2
	Square Footage	1.6.3
	Square Footage	1.6.4
	Square Footage	1.6.5
	Square Footage	1.6.6
	Depreciation by department	1.6.7
	Square Footage	1.6.8
	Square Footage	1.6.9
	Square Footage	1.6.10
	Square Footage	1.6.11
	Square Footage	1.6.12
	Number of spaces	1.6.13
	Square Footage	1.6.14
	Depreciation by department	1.6.15
		1.7
002 Equipment Depreciation		
		2.1
		2.2
		2.3
		2.4
		2.5
	Departmental Asset Depreciation	2.6.1
	Departmental Asset Depreciation	2.6.2

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

TABLE OF CONTENTS(continued)

Chapter	Allocation Basis	Schedule
	Detail Allocation - Other Assets	2.6.3
	Summary of Allocated Costs	2.7
104 County Administrative Office		
	Narrative	3.1
	Revenue Reconciliation	3.2
	Labor Distribution Summary	3.3
	Schedule of Costs to be Allocated by Function	3.4
	Service to Service Costs	3.5
	Detail Allocation - Support to Others	3.6.1
	Amount identified in the cost accounting system	
	Detail Allocation - Budget Assistance	3.6.2
	Annual Departmental Expenditures.	
	Summary of Allocated Costs	3.7
111 County Counsel		
	Narrative	4.1
	Revenue Reconciliation	4.2
	Labor Distribution Summary	4.3
	Schedule of Costs to be Allocated by Function	4.4
	Service to Service Costs	4.5
	Detail Allocation - Legal Services	4.6.1
	Amount identified in the cost accounting system	
	Summary of Allocated Costs	4.7
112 Human Resources		
	Narrative	5.1
	Revenue Reconciliation	5.2
	Labor Distribution Summary	5.3
	Schedule of Costs to be Allocated by Function	5.4
	Service to Service Costs	5.5
	Detail Allocation - Personnel Services	5.6.1
	Number of employees at the end of the fiscal year	
	Detail Allocation - Departmental Services	5.6.2
	Amount identified in the cost accounting system.	
	Detail Allocation - Crime Policies	5.6.3
	Department Exposure	
	Detail Allocation - Property Policies	5.6.4
	Real and business property replacement values	
	Detail Allocation - Workers' Comp	5.6.5
	Identified cost of services	
	Detail Allocation - Aviation Policies	5.6.6
	100% to the Airport	
	Detail Allocation - Employee Benefits	5.6.7
	Number of employees receiving benefits	
	Detail Allocation - Pollution Policies	5.6.8
	Direct billings to departments	
	Detail Allocation - Water Craft Policies	5.6.9
	Hull value of watercraft by department	
	Detail Allocation - Cyber Policies	5.6.10
	100% to ITD	

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

TABLE OF CONTENTS(continued)

Chapter	Allocation Basis	Schedule
	Detail Allocation - Not Allowed	Not Allocated
	Summary of Allocated Costs	5.7
113 Facilities Management		
	Narrative	6.1
	Revenue Reconciliation	6.2
	Labor Distribution Summary	6.3
	Schedule of Costs to be Allocated by Function	6.4
	Service to Service Costs	6.5
	Detail Allocation - County Gov't Center	Departmental square footage 6.6.1
	Detail Allocation - Health Complex	Departmental square footage 6.6.2
	Detail Allocation - Atascadero Medical Building	Departmental square footage 6.6.3
	Detail Allocation - Sierra Way	Departmental square footage 6.6.4
	Detail Allocation - Bldg 1200	Departmental square footage 6.6.5
	Detail Allocation - Specific Depts	Identified costs as accumulated in the cost accounting system 6.6.6
	Detail Allocation - Kimball Bldg	Departmental square footage 6.6.7
	Detail Allocation - County Bank Building	Departmental square footage 6.6.8
	Detail Allocation - Monterey Parking	Spaces allocated per department 6.6.9
	Detail Allocation - Longbranch, Arroyo Grande	Departmental square footage 6.6.10
	Detail Allocation - New Govt Center	Departmental square footage 6.6.11
	Detail Allocation - North County Center	Departmental square footage 6.6.12
	Detail Allocation - Not Allowed	Not Allocated
	Summary of Allocated Costs	6.7
114 Information Technology Department (ITD)		
	Narrative	7.1
	Revenue Reconciliation	7.2
	Labor Distribution Summary	7.3
	Schedule of Costs to be Allocated by Function	7.4
	Service to Service Costs	7.5
	Detail Allocation - Telephone Services	Billed services 7.6.1
	Detail Allocation - WinTel and Countywide Projects	Prior year adjusted departmental expenditures 7.6.2
	Detail Allocation - Departmental Services-IT	Accumulated hours of services 7.6.3
	Detail Allocation - Network Connections	Network log-ons 7.6.4
	Detail Allocation - Departmental Services-	Accumulated hours of services 7.6.5
	Detail Allocation - Not Allowed	Not Allocated
	Summary of Allocated Costs	7.7

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

TABLE OF CONTENTS(continued)

Chapter	Allocation Basis	Schedule
116 Central Services		
	Narrative	8.1
	Revenue Reconciliation	8.2
	Labor Distribution Summary	8.3
	Schedule of Costs to be Allocated by Function	8.4
	Service to Service Costs	8.5
	Detail Allocation - Purchasing Solicitations	Identified costs as accumulated in the cost accounting system 8.6.1
	Detail Allocation - Real Property Svcs	Identified costs as accumulated in the cost accounting system 8.6.2
	Detail Allocation - Social Services Rents	Rental costs for Social Services 8.6.3
	Detail Allocation - Purchasing Services	Number of Purchase Orders issued 8.6.4
	Detail Allocation - Mail Services	Billings for mail services 8.6.5
	Summary of Allocated Costs	8.7
117 Auditor-Controller-Treasurer-Tax Collector		
	Narrative	9.1
	Revenue Reconciliation	9.2
	Labor Distribution Summary	9.3
	Schedule of Costs to be Allocated by Function	9.4
	Service to Service Costs	9.5
	Detail Allocation - Accounts Payable	Number of claims and encumbrances processed. 9.6.1
	Detail Allocation - Payroll Processing	Number of employees for each department 9.6.2
	Detail Allocation - Enterprise Financial System	Net expenditures of all budget units including special districts that are combined with the Department of Public Works. 9.6.3
	Detail Allocation - Audit and Special Services	Cost of providing auditing and special accounting services to various departments. 9.6.4
	Detail Allocation - Warrant Reconciliation	Count of claims, purchase orders, payroll checks, and special warrants. 9.6.5
	Summary of Allocated Costs	9.7
118 Talent Development		
	Narrative	10.1
	Revenue Reconciliation	10.2
	Labor Distribution Summary	10.3
	Schedule of Costs to be Allocated by Function	10.4
	Service to Service Costs	10.5

TABLE OF CONTENTS(continued)

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

Chapter	Allocation Basis	Schedule
	Detail Allocation - Countywide Training	10.6.1
	Summary of Allocated Costs	10.7
200 Maintenance Projects		
	Narrative	11.1
	Revenue Reconciliation	11.2
	Labor Distribution Summary	11.3
	Schedule of Costs to be Allocated by Function	11.4
	Service to Service Costs	11.5
	Detail Allocation - New Government Center	11.6.1
	Detail Allocation - New Courthouse	11.6.2
	Detail Allocation - Health Campus	11.6.3
	Detail Allocation - Sierra Way	11.6.4
	Detail Allocation - Kimball Building	11.6.5
	Detail Allocation - Atascadero Hospital	11.6.6
	Detail Allocation - County Bank Building	11.6.7
	Detail Allocation - Monterey Parking	11.6.8
	Detail Allocation - Building 1200	11.6.9
	Detail Allocation - Old Courthouse	11.6.10
	Detail Allocation - Courthouse Annex	11.6.11
	Detail Allocation - North County	11.6.12
	Detail Allocation - Maint Projects	11.6.13
	Detail Allocation - Longbranch	11.6.14
	Detail Allocation - Not Allowed	Not Allocated
	Summary of Allocated Costs	11.7

Cost Plan Expenditure Distribution Index

SAL- Spread Based on Labor Distribution Percentage

PROP- Manually Spread Percentage Distribution

DISA- Not Further Allocated

ADJ- An Adjustment Spread by SAL (ADJS) or PROP (ADJP)

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

Certification of Agency Fiscal Officer

This is to certify that I have reviewed the cost allocation plan and submitted herewith and to the best of my knowledge and belief

1. All costs included in this proposal to establish cost allocation billings for fiscal year FY22-23 for use in FY24-25 are allowable in accordance with the requirements of 2CFR, Part 200 (formerly OMB Circular A-87), 'Cost Principles for State and Local Governments' and the Federal awards to which they apply. Unallowable costs have been adjusted for and removed for allocation in this cost plan.

2. All costs included in this proposal are properly allocable to Federal awards on the basis of beneficial or casual relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Signature: _____

Name of Official: James W. Hamilton

Title: AUDITOR-CONTROLLER, TREASURER-TAX

Date:

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

Exhibit A

Cost Exhibit

Department	Claimable Totals	100-Board of Supervisors	103-Short-Term Financing	106-Contributions to Other Agencies	109-Assessor	110-Clerk	119-Communication and Outreach	130-Waste Mgmt	131-Grand Jury
001-Building Depreciation	\$2,485,545	\$94,834	-	-	\$228,026	\$101,439	-	-	-
002-Equipment Depreciation	\$782,941	\$987	-	-	\$64,125	\$29,027	-	-	-
104-County Administrative Office	\$645,730	\$2,370	-	-	\$13,186	\$4,644	\$231	\$2,182	\$644
111-County Counsel	\$4,341,776	\$787,500	-	-	\$11,200	\$141,126	-	-	\$38,416
112-Human Resources	\$5,370,665	\$17,065	-	-	\$98,453	\$28,880	\$2,625	-	-
113-Facilities Management	\$5,141,474	\$79,947	-	-	\$223,457	\$106,520	-	-	\$11,244
114-Information Technology Department (ITD)	\$14,473,210	\$114,489	-	-	\$450,877	\$138,247	\$4,296	\$25,992	\$34,382
116-Central Services	\$4,596,862	\$119,362	-	-	\$21,028	\$56,953	-	\$4,354	\$902
117-Auditor-Controller-Treasurer-Tax Collector	\$5,153,466	\$16,600	\$844	\$3,356	\$82,844	\$45,101	\$2,261	\$10,930	\$5,669
118-Talent Development	\$528,897	\$2,718	-	-	\$15,679	\$4,599	\$418	-	-
200-Maintenance Projects	\$2,236,790	\$2,698	-	-	\$5,133	\$4,645	-	-	-
Total Actual Costs	\$45,757,356	\$1,238,571	\$844	\$3,356	\$1,214,007	\$661,182	\$9,831	\$43,457	\$91,257
Roll Forward Amounts	\$10,039,674	\$638,586	(\$1,211)	\$1,077	\$18,381	(\$96,600)	\$3,399	\$26,575	\$32,423
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$55,797,030	\$1,877,157	(\$367)	\$4,433	\$1,232,388	\$564,582	\$13,230	\$70,032	\$123,680

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

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	132-District Attorney	134-Child Support Services	135-Public Defender	136-Sheriff	137-Animal Services	138-Emergency Services	139-Probation	140-County Fire
001-Building Depreciation	\$2,485,545	\$1,366	-	\$798	\$700,991	\$40,228	\$19,036	\$409,813	\$58,929
002-Equipment Depreciation	\$782,941	\$21,358	-	-	\$268,672	\$1,193	\$9,422	\$3,699	\$97,889
104-County Administrative Office	\$645,730	\$18,985	\$4,209	\$11,926	\$80,540	\$4,809	\$6,765	\$22,444	\$50,341
111-County Counsel	\$4,341,776	\$27,747	-	-	\$176,456	\$30,226	\$10,636	\$29,616	-
112-Human Resources	\$5,370,665	\$157,239	\$36,387	-	\$566,606	\$24,941	\$10,502	\$192,968	\$1,413
113-Facilities Management	\$5,141,474	\$323,885	\$12,662	\$2,384	\$1,196,101	\$46,285	\$33,010	\$223,042	\$189,304
114-Information Technology Department (ITD)	\$14,473,210	\$645,757	\$59,341	\$199,656	\$2,816,491	\$88,863	\$121,486	\$730,645	\$662,972
116-Central Services	\$4,596,862	\$48,718	\$13,275	-	\$80,625	\$43,925	\$21,019	\$64,657	\$38,101
117-Auditor-Controller-Treasurer-Tax Collector	\$5,153,466	\$190,847	\$33,449	\$51,411	\$691,680	\$41,707	\$20,427	\$240,358	\$186,516
118-Talent Development	\$528,897	\$21,532	\$5,644	-	\$89,892	\$3,972	\$1,672	\$30,730	-
200-Maintenance Projects	\$2,236,790	\$13,648	-	-	\$153,578	\$21,485	\$1,404	\$142,342	\$43,282
Total Actual Costs	\$45,757,356	\$1,471,081	\$164,967	\$266,176	\$6,821,630	\$347,635	\$255,378	\$2,090,314	\$1,328,748
Roll Forward Amounts	\$10,039,674	\$590	\$44,406	\$111,689	\$772,299	\$138,801	(\$33,081)	\$271,965	\$10,143
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$55,797,030	\$1,471,671	\$209,373	\$377,865	\$7,593,928	\$486,437	\$222,297	\$2,362,279	\$1,338,892

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

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	141-Ag Commissioner	142-Planning	143-Court Operations Fund	160-Public Health	166-Behavioral Health	180-Social Services	184-Law Enforcement Medical Care	186-Veteran's Services
001-Building Depreciation	\$2,485,545	\$13,733	\$70,827	-	\$187,733	\$176,356	-	-	-
002-Equipment Depreciation	\$782,941	\$1,078	\$172,205	-	\$89,029	-	-	-	-
104-County Administrative Office	\$645,730	\$11,868	\$34,397	\$478	\$42,838	\$87,168	\$82,235	\$7,667	\$2,247
111-County Counsel	\$4,341,776	\$5,034	\$724,179	-	\$155,243	\$309,835	\$842,713	-	\$2,600
112-Human Resources	\$5,370,665	\$64,323	\$136,307	-	\$763,227	\$492,949	\$951,131	-	\$11,814
113-Facilities Management	\$5,141,474	\$83,983	\$321,058	-	\$331,558	\$230,619	\$339,190	-	\$25,281
114-Information Technology Department (ITD)	\$14,473,210	\$223,022	\$498,823	-	\$1,038,934	\$1,580,479	\$1,756,257	\$185,691	\$42,115
116-Central Services	\$4,596,862	\$5,629	\$47,414	-	\$100,867	\$113,113	\$3,289,167	\$2	\$695
117-Auditor-Controller-Treasurer-Tax Collector	\$5,153,466	\$63,752	\$133,084	-	\$327,067	\$673,171	\$682,532	\$52,549	\$10,261
118-Talent Development	\$528,897	\$10,243	\$21,114	-	\$45,573	\$63,133	\$109,751	-	\$1,881
200-Maintenance Projects	\$2,236,790	-	\$92,407	-	\$218,860	\$879,433	\$305,944	-	-
Total Actual Costs	\$45,757,356	\$482,664	\$2,251,816	\$478	\$3,300,928	\$4,606,257	\$8,358,920	\$245,908	\$96,895
Roll Forward Amounts	\$10,039,674	\$89,199	\$112,456	(\$3,268)	\$1,354,312	\$2,777,141	\$2,648,484	\$141,165	\$38,668
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$55,797,030	\$571,863	\$2,364,272	(\$2,790)	\$4,655,240	\$7,383,398	\$11,007,404	\$387,073	\$135,563

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

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	201-Public Works	205-Groundwater	215-Farm Advisor	222-Community	230-Capital Projects	245-Roads	266-County Wide	277-CSAC Debt
		Special Services	Sustainability		Parks			Automation	Service
001-Building Depreciation	\$2,485,545	\$6,300	-	\$1,146	\$60,218	-	\$1,426	-	-
002-Equipment Depreciation	\$782,941	\$8,800	-	\$1,508	-	-	-	-	-
104-County Administrative Office	\$645,730	\$2,122	\$3,262	\$4,570	\$4,340	-	\$28,744	\$62	-
111-County Counsel	\$4,341,776	-	-	-	-	-	-	-	-
112-Human Resources	\$5,370,665	-	\$1,313	\$6,564	\$36,756	-	-	-	-
113-Facilities Management	\$5,141,474	-	-	\$48,018	\$65,652	-	\$74,430	-	-
114-Information Technology Department (ITD)	\$14,473,210	\$51,752	\$22,194	\$41,404	\$136,866	-	\$522,424	\$223,025	-
116-Central Services	\$4,596,862	\$2,177	\$5,373	\$1,633	\$6,066	\$26,368	\$64,672	\$5,805	-
117-Auditor-Controller-Treasurer-Tax Collector	\$5,153,466	\$15,670	\$8,384	\$6,487	\$77,938	-	\$224,806	\$639	\$181
118-Talent Development	\$528,897	-	\$209	\$1,045	\$5,853	-	-	-	-
200-Maintenance Projects	\$2,236,790	-	-	-	\$18,584	-	\$83,006	-	-
Total Actual Costs	\$45,757,356	\$86,822	\$40,734	\$112,375	\$412,272	\$26,368	\$999,508	\$229,531	\$181
Roll Forward Amounts	\$10,039,674	\$22,417	-	\$17,003	\$103,190	\$6,568	\$587,705	\$219,958	-
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$55,797,030	\$109,239	\$40,734	\$129,378	\$515,462	\$32,936	\$1,587,212	\$449,490	\$181

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

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	290-Community Development	305-Parks	330-Wildlife and Grazing	331-Fish and Game	335-Solid Waste Management	351-Emergency Medical Services	375-Driving Under the Influence	377-Library
001-Building Depreciation	\$2,485,545	-	\$8,885	-	-	-	-	\$7,462	\$86,322
002-Equipment Depreciation	\$782,941	-	\$10,128	-	-	-	-	-	\$3,823
104-County Administrative Office	\$645,730	\$543	\$12,152	\$812	\$882	\$461	\$249	\$885	\$11,085
111-County Counsel	\$4,341,776	-	\$25,504	-	-	-	\$1,001	-	-
112-Human Resources	\$5,370,665	\$26,254	\$39,486	-	-	-	-	\$9,208	\$105,985
113-Facilities Management	\$5,141,474	-	\$132,433	-	-	-	-	\$7,702	\$183,390
114-Information Technology Department (ITD)	\$14,473,210	\$13,073	\$136,697	(\$12)	\$533	\$11,096	\$2,427	\$19,986	\$184,958
116-Central Services	\$4,596,862	-	\$31,900	-	-	\$2,903	-	\$2,405	\$42,080
117-Auditor-Controller-Treasurer-Tax Collector	\$5,153,466	\$8,438	\$86,717	\$5	\$432	\$3,465	\$1,780	\$8,631	\$125,972
118-Talent Development	\$528,897	\$4,181	\$5,853	-	-	-	-	\$1,463	\$16,306
200-Maintenance Projects	\$2,236,790	-	\$7,231	-	-	-	-	\$6,566	\$113,812
Total Actual Costs	\$45,757,356	\$52,489	\$496,985	\$805	\$1,847	\$17,925	\$5,458	\$64,308	\$873,734
Roll Forward Amounts	\$10,039,674	\$36,412	(\$45,268)	(\$1,199)	(\$24)	-	\$4,383	(\$43,897)	(\$13,599)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$55,797,030	\$88,901	\$451,717	(\$394)	\$1,823	\$17,925	\$9,841	\$20,411	\$860,134

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

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	405-Public Works	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
001-Building Depreciation	\$2,485,545	\$46,866	\$4,565	-	-	-	-	-	-
002-Equipment Depreciation	\$782,941	-	-	-	-	-	-	-	-
104-County Administrative Office	\$645,730	\$52,857	\$4,381	\$4,200	\$3,562	\$63	\$654	\$212	-
111-County Counsel	\$4,341,776	\$522,078	-	-	\$141,493	-	-	-	-
112-Human Resources	\$5,370,665	\$326,825	\$13,591	\$447,616	-	-	-	-	-
113-Facilities Management	\$5,141,474	\$266,878	\$31,039	\$149	-	-	-	-	-
114-Information Technology Department (ITD)	\$14,473,210	\$689,909	\$83,680	\$57,675	\$51,725	\$1,213	\$11,561	\$3,287	-
116-Central Services	\$4,596,862	\$137,606	\$21,481	\$5,079	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$5,153,466	\$354,250	\$52,787	\$38,959	\$24,979	\$502	\$4,420	\$1,450	\$20
118-Talent Development	\$528,897	\$49,754	\$2,091	-	-	-	-	-	-
200-Maintenance Projects	\$2,236,790	\$113,082	\$157	-	-	-	-	-	-
Total Actual Costs	\$45,757,356	\$2,560,105	\$213,772	\$553,678	\$221,759	\$1,778	\$16,635	\$4,949	\$20
Roll Forward Amounts	\$10,039,674	\$640,057	(\$1,708)	\$362,239	\$97,214	\$1,410	\$13,257	\$3,879	-
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$55,797,030	\$3,200,163	\$212,064	\$915,917	\$318,973	\$3,189	\$29,892	\$8,828	\$20

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

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	425-Airports	427-Golf Courses	430-Los Osos Sewer System	720-APCD	760-Pension Trust	791-Law Library	999-Other	2nd Alloc Remains
001-Building Depreciation	\$2,485,545	-	-	-	-	-	-	\$158,244	-
002-Equipment Depreciation	\$782,941	-	-	-	-	-	-	-	-
104-County Administrative Office	\$645,730	\$8,537	\$3,242	\$4,663	-	-	-	\$1,016	\$4,801,140
111-County Counsel	\$4,341,776	\$119,608	-	-	-	\$1,116	\$2,748	\$235,702	\$458,706
112-Human Resources	\$5,370,665	\$33,860	\$29,130	-	\$3,704	-	-	\$733,544	\$732,353
113-Facilities Management	\$5,141,474	\$11,786	\$3,401	\$28,957	\$184	\$1,003	-	\$506,922	\$241,702
114-Information Technology Department (ITD)	\$14,473,210	\$161,750	\$75,002	\$52,760	\$74,911	\$21,654	-	\$402,847	\$2,659,449
116-Central Services	\$4,596,862	\$20,643	\$5,242	\$18,921	\$14,267	\$15	-	\$112,419	\$840,452
117-Auditor-Controller-Treasurer-Tax Collector	\$5,153,466	\$73,634	\$26,442	\$24,834	\$3,159	\$309	\$2,452	\$409,309	\$2,566,573
118-Talent Development	\$528,897	\$5,017	\$4,390	-	\$4,181	-	-	-	\$74,704
200-Maintenance Projects	\$2,236,790	-	-	-	-	-	-	\$9,492	-
Total Actual Costs	\$45,757,356	\$434,834	\$146,849	\$130,136	\$100,405	\$24,097	\$5,199	\$2,569,495	\$12,375,078
Roll Forward Amounts	\$10,039,674	\$63,208	\$67,541	\$90,251	\$86,944	(\$6,313)	\$1,208	(\$1,370,760)	-
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$55,797,030	\$498,042	\$214,390	\$220,387	\$187,349	\$17,785	\$6,407	\$1,198,734	\$12,375,078

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

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	Sub Total	Direct Billed	Unallocated	Total
001-Building Depreciation	\$2,485,545	\$2,485,545	-	-	\$2,485,545
002-Equipment Depreciation	\$782,941	\$782,941	-	-	\$782,941
104-County Administrative Office	\$645,730	\$645,730	\$1,728	\$4,801,140	\$5,448,599
111-County Counsel	\$4,341,776	\$4,341,776	\$91,455	\$458,706	\$4,891,937
112-Human Resources	\$5,370,665	\$5,370,665	\$2,177,259	\$732,353	\$8,280,276
113-Facilities Management	\$5,141,474	\$5,141,474	\$3,337,514	\$241,702	\$8,720,690
114-Information Technology Department (ITD)	\$14,473,210	\$14,473,210	\$5,184,254	\$2,659,449	\$22,316,913
116-Central Services	\$4,596,862	\$4,596,862	\$941,074	\$840,452	\$6,378,388
117-Auditor-Controller-Treasurer-Tax Collector	\$5,153,466	\$5,153,466	\$67,452	\$2,566,573	\$7,787,490
118-Talent Development	\$528,897	\$528,897	-	\$74,704	\$603,600
200-Maintenance Projects	\$2,236,790	\$2,236,790	\$55,658	-	\$2,292,448
Total Actual Costs	\$45,757,356	\$45,757,356	\$11,856,393	\$12,375,078	\$69,988,827
Roll Forward Amounts	\$10,039,674	\$10,039,674	-	-	\$10,039,674
Regular Adjustments	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-
Total Claimable Costs	\$55,797,030	\$55,797,030	\$11,856,393	\$12,375,078	\$80,028,501

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

Exhibit B

Roll-Forward Calculations

Department	Actual Cost	Est Cost	Roll Forward	Reg Adj	One Time Adj	Total Claimable
100-Board of Supervisors	\$1,238,571	\$599,986	\$638,586	-	-	\$1,877,157
103-Short-Term Financing	\$844	\$2,056	(\$1,211)	-	-	(\$367)
106-Contributions to Other Agencies	\$3,356	\$2,279	\$1,077	-	-	\$4,433
109-Assessor	\$1,214,007	\$1,195,626	\$18,381	-	-	\$1,232,388
110-Clerk	\$661,182	\$757,782	(\$96,600)	-	-	\$564,582
119-Communication and Outreach	\$9,831	\$6,432	\$3,399	-	-	\$13,230
130-Waste Mgmt	\$43,457	\$16,881	\$26,575	-	-	\$70,032
131-Grand Jury	\$91,257	\$58,834	\$32,423	-	-	\$123,680
132-District Attorney	\$1,471,081	\$1,470,491	\$590	-	-	\$1,471,671
134-Child Support Services	\$164,967	\$120,560	\$44,406	-	-	\$209,373
135-Public Defender	\$266,176	\$154,487	\$111,689	-	-	\$377,865
136-Sheriff	\$6,821,630	\$6,049,331	\$772,299	-	-	\$7,593,928
137-Animal Services	\$347,635	\$208,834	\$138,801	-	-	\$486,437
138-Emergency Services	\$255,378	\$288,459	(\$33,081)	-	-	\$222,297
139-Probation	\$2,090,314	\$1,818,349	\$271,965	-	-	\$2,362,279
140-County Fire	\$1,328,748	\$1,318,605	\$10,143	-	-	\$1,338,892
141-Ag Commissioner	\$482,664	\$393,465	\$89,199	-	-	\$571,863
142-Planning	\$2,251,816	\$2,139,360	\$112,456	-	-	\$2,364,272
143-Court Operations Fund	\$478	\$3,746	(\$3,268)	-	-	(\$2,790)
160-Public Health	\$3,300,928	\$1,946,616	\$1,354,312	-	-	\$4,655,240
166-Behavioral Health	\$4,606,257	\$1,829,116	\$2,777,141	-	-	\$7,383,398
180-Social Services	\$8,358,920	\$5,710,437	\$2,648,484	-	-	\$11,007,404
184-Law Enforcement Medical Care	\$245,908	\$104,743	\$141,165	-	-	\$387,073
186-Veteran's Services	\$96,895	\$58,227	\$38,668	-	-	\$135,563
201-Public Works Special Services	\$86,822	\$64,405	\$22,417	-	-	\$109,239
205-Groundwater Sustainability	\$40,734	-	-	-	-	\$40,734
215-Farm Advisor	\$112,375	\$95,372	\$17,003	-	-	\$129,378
222-Community Parks	\$412,272	\$309,082	\$103,190	-	-	\$515,462

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

Exhibit B

Roll-Forward Calculations (continued)

Department	Actual Cost	Est Cost	Roll Forward	Reg Adj	One Time Adj	Total Claimable
230-Capital Projects	\$26,368	\$19,801	\$6,568	-	-	\$32,936
245-Roads	\$999,508	\$411,803	\$587,705	-	-	\$1,587,212
266-County Wide Automation	\$229,531	\$9,573	\$219,958	-	-	\$449,490
277-CSAC Debt Service	\$181	-	-	-	-	\$181
290-Community Development	\$52,489	\$16,077	\$36,412	-	-	\$88,901
305-Parks	\$496,985	\$542,254	(\$45,268)	-	-	\$451,717
330-Wildlife and Grazing	\$805	\$2,004	(\$1,199)	-	-	(\$394)
331-Fish and Game	\$1,847	\$1,872	(\$24)	-	-	\$1,823
335-Solid Waste Management	\$17,925	-	-	-	-	\$17,925
351-Emergency Medical Services	\$5,458	\$1,074	\$4,383	-	-	\$9,841
375-Driving Under the Influence	\$64,308	\$108,205	(\$43,897)	-	-	\$20,411
377-Library	\$873,734	\$887,333	(\$13,599)	-	-	\$860,134
405-Public Works	\$2,560,105	\$1,920,048	\$640,057	-	-	\$3,200,163
407-Fleet	\$213,772	\$215,480	(\$1,708)	-	-	\$212,064
408-Workers' Comp ISF	\$553,678	\$191,439	\$362,239	-	-	\$915,917
409-Liability Insurance ISF	\$221,759	\$124,546	\$97,214	-	-	\$318,973
410-Unemployment Insurance ISF	\$1,778	\$368	\$1,410	-	-	\$3,189
411-Medical Malpractice ISF	\$16,635	\$3,379	\$13,257	-	-	\$29,892
412-County Dental Plan ISF	\$4,949	\$1,070	\$3,879	-	-	\$8,828
413-OPEB ISF	\$20	-	-	-	-	\$20
425-Airports	\$434,834	\$371,626	\$63,208	-	-	\$498,042
427-Golf Courses	\$146,849	\$79,308	\$67,541	-	-	\$214,390
430-Los Osos Sewer System	\$130,136	\$39,885	\$90,251	-	-	\$220,387
720-APCD	\$100,405	\$13,461	\$86,944	-	-	\$187,349
760-Pension Trust	\$24,097	\$30,410	(\$6,313)	-	-	\$17,785
791-Law Library	\$5,199	\$3,991	\$1,208	-	-	\$6,407
999-Other	\$2,569,495	\$3,940,255	(\$1,370,760)	-	-	\$1,198,734
Totals	\$45,757,356	\$35,658,822	\$10,039,674	-	-	\$55,797,030

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

Exhibit C

Service to Service Allocations

Department	Total CSD Allocated	001-Building Depreciation	002-Equipment Depreciation	104-County Administrative Office	111-County Counsel	112-Human Resources	113-Facilities Management	114-Information Technology Department (ITD)	116-Central Services
001-Building Depreciation	\$699,891	-	-	\$60,228	\$75,202	\$70,463	\$47,835	\$41,775	\$217,660
002-Equipment Depreciation	\$2,137,274	-	-	-	-	\$19,999	\$833	\$1,928,341	-
104-County Administrative Office	\$99,126	-	-	\$12,577	\$6,122	\$10,683	\$8,774	\$30,832	\$6,025
111-County Counsel	\$637,371	-	-	\$171,018	-	\$224,608	\$160,824	\$12,834	-
112-Human Resources	\$360,081	-	-	\$17,246	\$23,405	\$55,433	\$61,697	\$102,534	\$23,629
113-Facilities Management	\$1,136,157	-	-	\$46,708	\$58,733	\$58,459	\$143,377	\$272,481	\$384,785
114-Information Technology Department (ITD)	\$1,659,899	-	-	\$120,272	\$140,930	\$282,473	\$238,833	\$381,002	\$135,879
116-Central Services	\$820,234	-	-	\$14,157	\$2,824	\$13,882	\$14,164	\$41,754	\$680,365
117-Auditor-Controller-Treasurer-Tax Collector	\$553,257	-	-	\$37,718	\$37,226	\$69,341	\$136,899	\$154,071	\$27,498
118-Talent Development	\$59,213	-	-	\$2,919	\$3,961	\$9,382	\$9,799	\$17,305	\$3,753
200-Maintenance Projects	\$461,640	-	-	\$1,699	\$2,172	\$2,297	\$26,450	\$116,271	\$302,614
Totals	\$8,624,143	-	-	\$484,542	\$350,576	\$817,019	\$849,485	\$3,099,199	\$1,782,208

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

Exhibit C

Service to Service Allocations (continued)

Department	Total CSD Allocated	117-Auditor- Controller- Treasurer-Tax Collector	118-Talent Development	200-Maintenance Projects	Sub Total	Direct Billed	Unallocated	Total
001-Building Depreciation	\$699,891	\$186,729	-	-	\$699,891	-	-	\$699,891
002-Equipment Depreciation	\$2,137,274	\$188,101	-	-	\$2,137,274	-	-	\$2,137,274
104-County Administrative Office	\$99,126	\$19,675	\$517	\$3,920	\$99,126	\$1,728	\$4,801,140	\$4,901,994
111-County Counsel	\$637,371	\$68,088	-	-	\$637,371	\$91,455	\$458,706	\$1,187,532
112-Human Resources	\$360,081	\$73,512	\$2,625	-	\$360,081	\$2,177,259	\$732,353	\$3,269,693
113-Facilities Management	\$1,136,157	\$171,615	-	-	\$1,136,157	\$3,337,514	\$241,702	\$4,715,372
114-Information Technology Department (ITD)	\$1,659,899	\$296,268	\$13,876	\$50,367	\$1,659,899	\$5,184,254	\$2,659,449	\$9,503,602
116-Central Services	\$820,234	\$29,445	\$726	\$22,917	\$820,234	\$941,074	\$840,452	\$2,601,760
117-Auditor-Controller-Treasurer-Tax Collector	\$553,257	\$67,958	\$5,826	\$16,720	\$553,257	\$67,452	\$2,566,573	\$3,187,281
118-Talent Development	\$59,213	\$11,676	\$417	-	\$59,213	-	\$74,704	\$133,917
200-Maintenance Projects	\$461,640	\$10,137	-	-	\$461,640	\$55,658	-	\$517,298
Totals	\$8,624,143	\$1,123,203	\$23,987	\$93,923	\$8,624,143	\$11,856,393	\$12,375,078	\$32,855,614

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

Exhibit D

Significant Changes from Prior Year

During the FY 2022-23 the County received funding known as ARPA due to the COVID-19 pandemic. Departments across the County had qualifying expenditures to receive the funding, including the Service Departments. The costs associated with this were allocated under "not allowed" for each service department and the funding was received outside the service departments.

Additionally, in FY 2022-23 the County's Information Technology Department eliminated two of their fees. These fees previously caused issues on the County's Cost Allocation Plan, and frequently reflected overpayments by departments due to these fees.

During FY 2022-23 the State of California issued two disaster declarations, due to two large storm fronts that caused widespread damage. The County of San Luis Obispo was largely impacted by these two storms and is filing claims with FEMA. Any costs, within the County service departments, that has been included on these FEMA claims has been allocated as "not allowed" within the Cost Allocation Plan.

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

001 Building Depreciation
Schedule 1.1

Narrative

All amounts allocated are based on actual depreciation computed by the County's accounting system as required by OMB 2CFR, Part 200. Land acquisition costs are not allowed and have not been included in the cost of a building.

Depreciation is allocated to the departments housed in the various buildings and is based on departmental square footage. Depreciation for buildings occupied by a single department is allocated in the "Other Direct" function based on acquisition costs. Please see Appendix A for more information.

The County did not bill any department for these costs during the fiscal year.

- Old Courthouse-** Square Footage Occupied by Department
- Courthouse Annex-** Square Footage Occupied by Department
- SLO Health Complex-** Square Footage Occupied by Department
- Sierra Way-** Square Footage Occupied by Department
- New Courthouse-** Square Footage Occupied by Department
- Atascadero Hospital-** Square Footage Occupied by Department
- Other Direct-** Buildings occupied by a single department
- County Bank Bldg-** Square Footage Occupied by Department
- Kimball Bldg-** Square Footage Occupied by Department
- Bldg 1200-** Square Footage Occupied by Department
- North County Facility-** Square Footage Occupied by Department
- Longbranch-** Square Footage Occupied by Department
- Monterey Parking-** Allocated by number of spaces assigned to each department
- New Govt Center-** Square Footage Occupied by Department
- Structures-** Structures Occupied by a single department

Fiscal Year 2022-23 Actuals
For Use In Budget Year 2024-25

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

Date Printed: 12/29/2023

**001 Building Depreciation
Schedule 1.2**

Revenue Reconciliation

No Revenue Reconciliation

Fiscal Year 2022-23 Actuals
For Use In Budget Year 2024-25

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

Date Printed: 12/29/2023

**001 Building Depreciation
Schedule 1.3**

Labor Distribution Summary

No Labor Distribution

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

001 Building Depreciation
Schedule 1.4

Schedule of costs to be allocated

	Amount	General & Admin	Old Courthouse	Courthouse Annex	SLO Health Complex	Sierra Way	New Courthouse
<i>Sal Total %</i>			0.000%	0.000%	0.000%	0.000%	0.000%
Wages and Benefits							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	-	-	-	-	-	-	-
Service And Supplies	DIST						
Services and Supplies Subtotal	-	-	-	-	-	-	-
Cost Adjustments							
Buildings	ADJP \$2,734,087.47	-	\$70,486.98	-	\$193,196.90	\$3,847.80	\$211,882.08
Structures	ADJP \$451,348.28	-	-	-	\$45,278.17	-	-
Cost Adjustments Subtotal	\$3,185,435.75	-	\$70,486.98	-	\$238,475.07	\$3,847.80	\$211,882.08
Reallocate Admin		-	-	-	-	-	-
Functional Costs	\$3,185,435.75	-	\$70,486.98	-	\$238,475.07	\$3,847.80	\$211,882.08
<i>Exp Total %</i>		0.000%	2.213%	0.000%	7.486%	0.121%	6.652%

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

001 Building Depreciation
Schedule 1.4

Schedule of costs to be allocated (continued)

	Amount	Atascadero Hospital	Other Direct	County Bank Bldg	Kimball Bldg	Bldg 1200	North County Facility
<i>Sal Total %</i>		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Wages and Benefits							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	-	-	-	-	-	-	-
Service And Supplies							
Services and Supplies Subtotal	DIST	-	-	-	-	-	-
Cost Adjustments							
Buildings	<i>ADJP</i> \$2,734,087.47	\$36,746.18	\$1,340,069.15	\$32,133.12	\$12,972.93	-	\$16,335.36
Structures	<i>ADJP</i> \$451,348.28	\$639.72	-	-	-	-	\$60,506.58
Cost Adjustments Subtotal	\$3,185,435.75	\$37,385.90	\$1,340,069.15	\$32,133.12	\$12,972.93	-	\$76,841.94
Reallocate Admin		-	-	-	-	-	-
Functional Costs	\$3,185,435.75	\$37,385.90	\$1,340,069.15	\$32,133.12	\$12,972.93	-	\$76,841.94
<i>Exp Total %</i>		1.174%	42.069%	1.009%	0.407%	0.000%	2.412%

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

001 Building Depreciation
Schedule 1.4

Schedule of costs to be allocated (continued)

	Amount	Longbranch	Monterey Parking	New Govt Center	Structures
<i>Sal Total %</i>		0.000%	0.000%	0.000%	0.000%
Wages and Benefits					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Wages and Benefits Subtotal	-	-	-	-	-
Service And Supplies	DIST				
Services and Supplies Subtotal	-	-	-	-	-
Cost Adjustments					
Buildings	ADJP \$2,734,087.47	-	-	\$816,416.98	-
Structures	ADJP \$451,348.28	-	-	-	\$344,923.81
Cost Adjustments Subtotal	\$3,185,435.75	-	-	\$816,416.98	\$344,923.81
Reallocate Admin		-	-	-	-
Functional Costs	\$3,185,435.75	-	-	\$816,416.98	\$344,923.81
<i>Exp Total %</i>		0.000%	0.000%	25.630%	10.828%

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

001 Building Depreciation
Schedule 1.5

Service to Service Costs

Department	First Incoming	Second Incoming	Old Courthouse	Courthouse Annex	SLO Health Complex	Sierra Way	New Courthouse
Subtotals	-	-					
Functional Costs	\$3,185,435.75		\$70,486.98		\$238,475.07	\$3,847.80	\$211,882.08
Total Allocated Costs	\$3,185,435.75		\$70,486.98		\$238,475.07	\$3,847.80	\$211,882.08

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

001 Building Depreciation
Schedule 1.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Atascadero Hospital	Other Direct	County Bank Bldg	Kimball Bldg	Bldg 1200
Subtotals	-	-					
Functional Costs	\$3,185,435.75		\$37,385.90	\$1,340,069.15	\$32,133.12	\$12,972.93	
Total Allocated Costs	\$3,185,435.75		\$37,385.90	\$1,340,069.15	\$32,133.12	\$12,972.93	

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

001 Building Depreciation
Schedule 1.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	North County Facility	Longbranch	Monterey Parking	New Govt Center	Structures
Subtotals	-	-					
Functional Costs	\$3,185,435.75		\$76,841.94			\$816,416.98	\$344,923.81
Total Allocated Costs	\$3,185,435.75		\$76,841.94			\$816,416.98	\$344,923.81

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

001 Building Depreciation
Schedule 1.6.1

Detail Allocation - Old Courthouse

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	24,165	37.820%	\$26,658.08	-	\$26,658.08	-	\$26,658.08
132-District Attorney	1,238	1.938%	\$1,365.72	-	\$1,365.72	-	\$1,365.72
142-Planning	19,104	29.899%	\$21,074.94	-	\$21,074.94	-	\$21,074.94
405-Public Works	19,388	30.344%	\$21,388.24	-	\$21,388.24	-	\$21,388.24
Subtotals	63,895	100.000%	\$70,486.98	-	\$70,486.98	-	\$70,486.98
Direct Billed						-	-
Total Full Functional Cost					\$70,486.98		\$70,486.98

Allocation Basis: Square Footage

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

**001 Building Depreciation
 Schedule 1.6.2**

Detail Allocation - Courthouse Annex

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	1,192	2.588%	-	-	-	-	-
116-Central Services	2,335	5.069%	-	-	-	-	-
132-District Attorney	29,269	63.544%	-	-	-	-	-
136-Sheriff	1,320	2.866%	-	-	-	-	-
405-Public Works	3,449	7.488%	-	-	-	-	-
999-Other	8,496	18.445%	-	-	-	-	-
Subtotals	46,061	100.000%	-	-	-	-	-
Direct Billed						-	-
Total Full Functional Cost						-	-

Allocation Basis: Square Footage

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

001 Building Depreciation
Schedule 1.6.3

Detail Allocation - SLO Health Complex

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	1,873	2.663%	\$6,350.43	-	\$6,350.43	-	\$6,350.43
116-Central Services	3,477	4.943%	\$11,788.81	-	\$11,788.81	-	\$11,788.81
160-Public Health	29,750	42.297%	\$100,867.74	-	\$100,867.74	-	\$100,867.74
166-Behavioral Health	33,982	48.314%	\$115,216.39	-	\$115,216.39	-	\$115,216.39
375-Driving Under the Influence	1,254	1.783%	\$4,251.70	-	\$4,251.70	-	\$4,251.70
Subtotals	70,336	100.000%	\$238,475.07	-	\$238,475.07	-	\$238,475.07
Direct Billed							
Total Full Functional Cost					\$238,475.07		\$238,475.07

Allocation Basis: Square Footage

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

001 Building Depreciation
Schedule 1.6.4

Detail Allocation - Sierra Way

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
141-Ag Commissioner	8,368	41.489%	\$1,596.43	-	\$1,596.43	-	\$1,596.43
160-Public Health	5,792	28.717%	\$1,104.99	-	\$1,104.99	-	\$1,104.99
215-Farm Advisor	6,009	29.793%	\$1,146.38	-	\$1,146.38	-	\$1,146.38
Subtotals	20,169	100.000%	\$3,847.80	-	\$3,847.80	-	\$3,847.80
Direct Billed						-	-
Total Full Functional Cost					\$3,847.80		\$3,847.80

Allocation Basis: Square Footage

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

**001 Building Depreciation
 Schedule 1.6.5**

Detail Allocation - New Courthouse

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	1,108	1.847%	\$3,912.82	-	\$3,912.82	-	\$3,912.82
116-Central Services	4,252	7.087%	\$15,015.63	-	\$15,015.63	-	\$15,015.63
135-Public Defender	226	0.377%	\$798.10	-	\$798.10	-	\$798.10
139-Probation	1,789	2.982%	\$6,317.72	-	\$6,317.72	-	\$6,317.72
142-Planning	8,365	13.942%	\$29,540.39	-	\$29,540.39	-	\$29,540.39
999-Other	44,259	73.766%	\$156,297.42	-	\$156,297.42	-	\$156,297.42
Subtotals	59,999	100.000%	\$211,882.08	-	\$211,882.08	-	\$211,882.08
Direct Billed							
Total Full Functional Cost					\$211,882.08		\$211,882.08

Allocation Basis: Square Footage

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

001 Building Depreciation
Schedule 1.6.6

Detail Allocation - Atascadero Hospital

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160-Public Health	1,647	12.055%	\$4,507.00	-	\$4,507.00	-	\$4,507.00
166-Behavioral Health	12,015	87.945%	\$32,878.90	-	\$32,878.90	-	\$32,878.90
Subtotals	13,662	100.000%	\$37,385.90	-	\$37,385.90	-	\$37,385.90
Direct Billed							
Total Full Functional Cost					\$37,385.90		\$37,385.90

Allocation Basis: Square Footage

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

001 Building Depreciation
Schedule 1.6.7

Detail Allocation - Other Direct

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	4,769	0.356%	\$4,769.12	-	\$4,769.12	-	\$4,769.12
116-Central Services	55,453	4.138%	\$55,453.36	-	\$55,453.36	-	\$55,453.36
136-Sheriff	623,903	46.558%	\$623,902.80	-	\$623,902.80	-	\$623,902.80
137-Animal Services	5,721	0.427%	\$5,720.57	-	\$5,720.57	-	\$5,720.57
139-Probation	393,145	29.338%	\$393,144.56	-	\$393,144.56	-	\$393,144.56
140-County Fire	57,287	4.275%	\$57,286.51	-	\$57,286.51	-	\$57,286.51
141-Ag Commissioner	7,815	0.583%	\$7,814.77	-	\$7,814.77	-	\$7,814.77
160-Public Health	55,376	4.132%	\$55,376.38	-	\$55,376.38	-	\$55,376.38
166-Behavioral Health	28,261	2.109%	\$28,260.90	-	\$28,260.90	-	\$28,260.90
222-Community Parks	13,466	1.005%	\$13,466.24	-	\$13,466.24	-	\$13,466.24
245-Roads	1,426	0.106%	\$1,426.23	-	\$1,426.23	-	\$1,426.23
305-Parks	3,916	0.292%	\$3,915.99	-	\$3,915.99	-	\$3,915.99
375-Driving Under the Influence	3,210	0.240%	\$3,209.91	-	\$3,209.91	-	\$3,209.91
377-Library	86,322	6.442%	\$86,321.82	-	\$86,321.82	-	\$86,321.82
Subtotals	1,340,069	100.000%	\$1,340,069.15	-	\$1,340,069.15	-	\$1,340,069.15
Direct Billed							
Total Full Functional Cost					\$1,340,069.15		\$1,340,069.15

Allocation Basis: Depreciation by department

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

001 Building Depreciation
Schedule 1.6.8

Detail Allocation - County Bank Bldg

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
116-Central Services	4,230	46.870%	\$15,060.73	-	\$15,060.73	-	\$15,060.73
405-Public Works	4,795	53.130%	\$17,072.39	-	\$17,072.39	-	\$17,072.39
Subtotals	9,025	100.000%	\$32,133.12	-	\$32,133.12	-	\$32,133.12
Direct Billed							
Total Full Functional Cost					\$32,133.12		\$32,133.12

Allocation Basis: Square Footage

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

001 Building Depreciation
Schedule 1.6.9

Detail Allocation - Kimball Bldg

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	120	0.675%	\$87.51	-	\$87.51	-	\$87.51
113-Facilities Management	3,979	22.366%	\$2,901.59	-	\$2,901.59	-	\$2,901.59
117-Auditor-Controller-Treasurer-Tax Collector	1,823	10.247%	\$1,329.38	-	\$1,329.38	-	\$1,329.38
222-Community Parks	1,929	10.843%	\$1,406.68	-	\$1,406.68	-	\$1,406.68
305-Parks	3,148	17.695%	\$2,295.60	-	\$2,295.60	-	\$2,295.60
405-Public Works	4,121	23.165%	\$3,005.14	-	\$3,005.14	-	\$3,005.14
999-Other	2,670	15.008%	\$1,947.03	-	\$1,947.03	-	\$1,947.03
Subtotals	17,790	100.000%	\$12,972.93	-	\$12,972.93	-	\$12,972.93
Direct Billed							
Total Full Functional Cost					\$12,972.93		\$12,972.93

Allocation Basis: Square Footage

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

001 Building Depreciation
Schedule 1.6.10

Detail Allocation - Bldg 1200

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111-County Counsel	157	0.308%	-	-	-	-	-
112-Human Resources	120	0.235%	-	-	-	-	-
113-Facilities Management	19,786	38.811%	-	-	-	-	-
114-Information Technology Department (ITD)	1,232	2.417%	-	-	-	-	-
116-Central Services	185	0.363%	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	2,381	4.670%	-	-	-	-	-
109-Assessor	395	0.775%	-	-	-	-	-
110-Clerk	5,821	11.418%	-	-	-	-	-
132-District Attorney	638	1.251%	-	-	-	-	-
136-Sheriff	305	0.598%	-	-	-	-	-
137-Animal Services	259	0.508%	-	-	-	-	-
138-Emergency Services	2,975	5.836%	-	-	-	-	-
139-Probation	299	0.587%	-	-	-	-	-
142-Planning	632	1.240%	-	-	-	-	-
160-Public Health	7,598	14.904%	-	-	-	-	-
305-Parks	120	0.235%	-	-	-	-	-
377-Library	3,101	6.083%	-	-	-	-	-
405-Public Works	1,200	2.354%	-	-	-	-	-
999-Other	3,776	7.407%	-	-	-	-	-
Subtotals	50,980	100.000%	-	-	-	-	-
Direct Billed							
Total Full Functional Cost							

Allocation Basis: Square Footage

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

001 Building Depreciation
Schedule 1.6.11

Detail Allocation - North County Facility

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
109-Assessor	3,045	67.817%	\$52,112.18	-	\$52,112.18	-	\$52,112.18
110-Clerk	264	5.880%	\$4,518.10	-	\$4,518.10	-	\$4,518.10
142-Planning	1,181	26.303%	\$20,211.65	-	\$20,211.65	-	\$20,211.65
Subtotals	4,490	100.000%	\$76,841.94	-	\$76,841.94	-	\$76,841.94
Direct Billed							
Total Full Functional Cost					\$76,841.94		\$76,841.94

Allocation Basis: Square Footage

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

001 Building Depreciation
Schedule 1.6.12

Detail Allocation - Longbranch

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
166-Behavioral Health	6,615	89.055%	-	-	-	-	-
375-Driving Under the Influence	813	10.945%	-	-	-	-	-
Subtotals	7,428	100.000%	-	-	-	-	-
Direct Billed							
Total Full Functional Cost							

Allocation Basis: Square Footage

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

001 Building Depreciation
Schedule 1.6.13

Detail Allocation - Monterey Parking

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	8	7.339%	-	-	-	-	-
111-County Counsel	7	6.422%	-	-	-	-	-
112-Human Resources	4	3.670%	-	-	-	-	-
114-Information Technology Department (ITD)	12	11.009%	-	-	-	-	-
116-Central Services	3	2.752%	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	7	6.422%	-	-	-	-	-
109-Assessor	2	1.835%	-	-	-	-	-
132-District Attorney	1	0.917%	-	-	-	-	-
139-Probation	1	0.917%	-	-	-	-	-
142-Planning	8	7.339%	-	-	-	-	-
160-Public Health	1	0.917%	-	-	-	-	-
180-Social Services	1	0.917%	-	-	-	-	-
222-Community Parks	2	1.835%	-	-	-	-	-
305-Parks	5	4.587%	-	-	-	-	-
405-Public Works	30	27.523%	-	-	-	-	-
407-Fleet	1	0.917%	-	-	-	-	-
999-Other	16	14.679%	-	-	-	-	-
Subtotals	109	100.000%	-	-	-	-	-
Direct Billed							
Total Full Functional Cost							

Allocation Basis: Number of spaces

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

001 Building Depreciation
Schedule 1.6.14

Detail Allocation - New Govt Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	7,562	7.377%	\$60,228.14	-	\$60,228.14	-	\$60,228.14
111-County Counsel	9,442	9.211%	\$75,201.54	-	\$75,201.54	-	\$75,201.54
112-Human Resources	8,836	8.620%	\$70,375.01	-	\$70,375.01	-	\$70,375.01
113-Facilities Management	4,353	4.247%	\$34,669.81	-	\$34,669.81	-	\$34,669.81
116-Central Services	257	0.251%	\$2,046.90	-	\$2,046.90	-	\$2,046.90
117-Auditor-Controller-Treasurer-Tax Collector	23,278	22.709%	\$185,399.44	-	\$185,399.44	-	\$185,399.44
100-Board of Supervisors	11,907	11.616%	\$94,834.22	-	\$94,834.22	-	\$94,834.22
109-Assessor	22,087	21.547%	\$175,913.62	-	\$175,913.62	-	\$175,913.62
110-Clerk	12,169	11.872%	\$96,920.94	-	\$96,920.94	-	\$96,920.94
138-Emergency Services	1,937	1.890%	\$15,427.39	-	\$15,427.39	-	\$15,427.39
405-Public Works	678	0.661%	\$5,399.98	-	\$5,399.98	-	\$5,399.98
Subtotals	102,506	100.000%	\$816,416.98	-	\$816,416.98	-	\$816,416.98
Direct Billed							
Total Full Functional Cost					\$816,416.98		\$816,416.98

Allocation Basis: Square Footage

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

001 Building Depreciation
Schedule 1.6.15

Detail Allocation - Structures

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	10,348	3.000%	\$10,348.28	-	\$10,348.28	-	\$10,348.28
116-Central Services	118,295	34.296%	\$118,294.66	-	\$118,294.66	-	\$118,294.66
136-Sheriff	77,089	22.349%	\$77,088.55	-	\$77,088.55	-	\$77,088.55
137-Animal Services	34,508	10.004%	\$34,507.79	-	\$34,507.79	-	\$34,507.79
138-Emergency Services	3,609	1.046%	\$3,608.54	-	\$3,608.54	-	\$3,608.54
139-Probation	10,351	3.001%	\$10,351.01	-	\$10,351.01	-	\$10,351.01
140-County Fire	1,642	0.476%	\$1,642.21	-	\$1,642.21	-	\$1,642.21
141-Ag Commissioner	4,321	1.253%	\$4,321.46	-	\$4,321.46	-	\$4,321.46
160-Public Health	25,877	7.502%	\$25,877.25	-	\$25,877.25	-	\$25,877.25
201-Public Works Special Services	6,300	1.827%	\$6,300.35	-	\$6,300.35	-	\$6,300.35
222-Community Parks	45,345	13.146%	\$45,344.74	-	\$45,344.74	-	\$45,344.74
305-Parks	2,674	0.775%	\$2,673.50	-	\$2,673.50	-	\$2,673.50
407-Fleet	4,565	1.324%	\$4,565.47	-	\$4,565.47	-	\$4,565.47
Subtotals	344,924	100.000%	\$344,923.81	-	\$344,923.81	-	\$344,923.81
Direct Billed						-	-
Total Full Functional Cost					\$344,923.81		\$344,923.81

Allocation Basis: Depreciation by department

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

001 Building Depreciation
Schedule 1.7

Summary of Allocated Costs

Department	Total	New Govt Center	Old Courthouse	Courthouse Annex	SLO Health Complex	Sierra Way	New Courthouse
104-County Administrative Office	\$60,228.14	\$60,228.14	-	-	-	-	-
111-County Counsel	\$75,201.54	\$75,201.54	-	-	-	-	-
112-Human Resources	\$70,462.51	\$70,375.01	-	-	-	-	-
113-Facilities Management	\$47,834.65	\$34,669.81	-	-	\$6,350.43	-	\$3,912.82
114-Information Technology Department (ITD)	\$41,775.48	-	\$26,658.08	-	-	-	-
116-Central Services	\$217,660.08	\$2,046.90	-	-	\$11,788.81	-	\$15,015.63
117-Auditor-Controller-Treasurer-Tax Collector	\$186,728.81	\$185,399.44	-	-	-	-	-
Subtotal for CSD	\$699,891.21	\$427,920.82	\$26,658.08	-	\$18,139.24	-	\$18,928.45
100-Board of Supervisors	\$94,834.22	\$94,834.22	-	-	-	-	-
109-Assessor	\$228,025.81	\$175,913.62	-	-	-	-	-
110-Clerk	\$101,439.04	\$96,920.94	-	-	-	-	-
132-District Attorney	\$1,365.72	-	\$1,365.72	-	-	-	-
135-Public Defender	\$798.10	-	-	-	-	-	\$798.10
136-Sheriff	\$700,991.35	-	-	-	-	-	-
137-Animal Services	\$40,228.36	-	-	-	-	-	-
138-Emergency Services	\$19,035.93	\$15,427.39	-	-	-	-	-
139-Probation	\$409,813.29	-	-	-	-	-	\$6,317.72
140-County Fire	\$58,928.72	-	-	-	-	-	-
141-Ag Commissioner	\$13,732.66	-	-	-	-	\$1,596.43	-
142-Planning	\$70,826.98	-	\$21,074.94	-	-	-	\$29,540.39
160-Public Health	\$187,733.35	-	-	-	\$100,867.74	\$1,104.99	-
166-Behavioral Health	\$176,356.19	-	-	-	\$115,216.39	-	-
201-Public Works Special Services	\$6,300.35	-	-	-	-	-	-
215-Farm Advisor	\$1,146.38	-	-	-	-	\$1,146.38	-
222-Community Parks	\$60,217.66	-	-	-	-	-	-
245-Roads	\$1,426.23	-	-	-	-	-	-
305-Parks	\$8,885.09	-	-	-	-	-	-
375-Driving Under the Influence	\$7,461.61	-	-	-	\$4,251.70	-	-

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

001 Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

Department	Total	New Govt Center	Old Courthouse	Courthouse Annex	SLO Health Complex	Sierra Way	New Courthouse
377-Library	\$86,321.82	-	-	-	-	-	-
405-Public Works	\$46,865.75	\$5,399.98	\$21,388.24	-	-	-	-
407-Fleet	\$4,565.47	-	-	-	-	-	-
999-Other	\$158,244.45	-	-	-	-	-	\$156,297.42
Totals	\$3,185,435.75	\$816,416.98	\$70,486.98	-	\$238,475.07	\$3,847.80	\$211,882.08
Direct Billed	-	-	-	-	-	-	-
Total Full Functional Cost	\$3,185,435.75	\$816,416.98	\$70,486.98	-	\$238,475.07	\$3,847.80	\$211,882.08
Less Direct Billed	-	-	-	-	-	-	-
Less CSD Amounts	(\$699,891.21)	(\$427,920.82)	(\$26,658.08)	-	(\$18,139.24)	-	(\$18,928.45)
Total Receiving Department Allocation	\$2,485,544.54	\$388,496.16	\$43,828.90	-	\$220,335.83	\$3,847.80	\$192,953.63

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

001 Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

Department	Total	Atascadero Hospital	Other Direct	County Bank Bldg	Kimball Bldg	Bldg 1200	North County Facility
104-County Administrative Office	\$60,228.14	-	-	-	-	-	-
111-County Counsel	\$75,201.54	-	-	-	-	-	-
112-Human Resources	\$70,462.51	-	-	-	\$87.51	-	-
113-Facilities Management	\$47,834.65	-	-	-	\$2,901.59	-	-
114-Information Technology Department (ITD)	\$41,775.48	-	\$4,769.12	-	-	-	-
116-Central Services	\$217,660.08	-	\$55,453.36	\$15,060.73	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$186,728.81	-	-	-	\$1,329.38	-	-
Subtotal for CSD	\$699,891.21	-	\$60,222.48	\$15,060.73	\$4,318.48	-	-
100-Board of Supervisors	\$94,834.22	-	-	-	-	-	-
109-Assessor	\$228,025.81	-	-	-	-	-	\$52,112.18
110-Clerk	\$101,439.04	-	-	-	-	-	\$4,518.10
132-District Attorney	\$1,365.72	-	-	-	-	-	-
135-Public Defender	\$798.10	-	-	-	-	-	-
136-Sheriff	\$700,991.35	-	\$623,902.80	-	-	-	-
137-Animal Services	\$40,228.36	-	\$5,720.57	-	-	-	-
138-Emergency Services	\$19,035.93	-	-	-	-	-	-
139-Probation	\$409,813.29	-	\$393,144.56	-	-	-	-
140-County Fire	\$58,928.72	-	\$57,286.51	-	-	-	-
141-Ag Commissioner	\$13,732.66	-	\$7,814.77	-	-	-	-
142-Planning	\$70,826.98	-	-	-	-	-	\$20,211.65
160-Public Health	\$187,733.35	\$4,507.00	\$55,376.38	-	-	-	-
166-Behavioral Health	\$176,356.19	\$32,878.90	\$28,260.90	-	-	-	-
201-Public Works Special Services	\$6,300.35	-	-	-	-	-	-
215-Farm Advisor	\$1,146.38	-	-	-	-	-	-
222-Community Parks	\$60,217.66	-	\$13,466.24	-	\$1,406.68	-	-
245-Roads	\$1,426.23	-	\$1,426.23	-	-	-	-
305-Parks	\$8,885.09	-	\$3,915.99	-	\$2,295.60	-	-
375-Driving Under the Influence	\$7,461.61	-	\$3,209.91	-	-	-	-

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

001 Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

Department	Total	Atascadero Hospital	Other Direct	County Bank Bldg	Kimball Bldg	Bldg 1200	North County Facility
377-Library	\$86,321.82	-	\$86,321.82	-	-	-	-
405-Public Works	\$46,865.75	-	-	\$17,072.39	\$3,005.14	-	-
407-Fleet	\$4,565.47	-	-	-	-	-	-
999-Other	\$158,244.45	-	-	-	\$1,947.03	-	-
Totals	\$3,185,435.75	\$37,385.90	\$1,340,069.15	\$32,133.12	\$12,972.93	-	\$76,841.94
Direct Billed	-	-	-	-	-	-	-
Total Full Functional Cost	\$3,185,435.75	\$37,385.90	\$1,340,069.15	\$32,133.12	\$12,972.93	-	\$76,841.94
Less Direct Billed	-	-	-	-	-	-	-
Less CSD Amounts	(\$699,891.21)	-	(\$60,222.48)	(\$15,060.73)	(\$4,318.48)	-	-
Total Receiving Department Allocation	\$2,485,544.54	\$37,385.90	\$1,279,846.67	\$17,072.39	\$8,654.45	-	\$76,841.94

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

**001 Building Depreciation
Schedule 1.7**

Summary of Allocated Costs (continued)

Department	Total	Longbranch	Monterey Parking	Structures
104-County Administrative Office	\$60,228.14	-	-	-
111-County Counsel	\$75,201.54	-	-	-
112-Human Resources	\$70,462.51	-	-	-
113-Facilities Management	\$47,834.65	-	-	-
114-Information Technology Department (ITD)	\$41,775.48	-	-	\$10,348.28
116-Central Services	\$217,660.08	-	-	\$118,294.66
117-Auditor-Controller-Treasurer-Tax Collector	\$186,728.81	-	-	-
Subtotal for CSD	\$699,891.21	-	-	\$128,642.94
100-Board of Supervisors	\$94,834.22	-	-	-
109-Assessor	\$228,025.81	-	-	-
110-Clerk	\$101,439.04	-	-	-
132-District Attorney	\$1,365.72	-	-	-
135-Public Defender	\$798.10	-	-	-
136-Sheriff	\$700,991.35	-	-	\$77,088.55
137-Animal Services	\$40,228.36	-	-	\$34,507.79
138-Emergency Services	\$19,035.93	-	-	\$3,608.54
139-Probation	\$409,813.29	-	-	\$10,351.01
140-County Fire	\$58,928.72	-	-	\$1,642.21
141-Ag Commissioner	\$13,732.66	-	-	\$4,321.46
142-Planning	\$70,826.98	-	-	-
160-Public Health	\$187,733.35	-	-	\$25,877.25
166-Behavioral Health	\$176,356.19	-	-	-
201-Public Works Special Services	\$6,300.35	-	-	\$6,300.35
215-Farm Advisor	\$1,146.38	-	-	-
222-Community Parks	\$60,217.66	-	-	\$45,344.74
245-Roads	\$1,426.23	-	-	-
305-Parks	\$8,885.09	-	-	\$2,673.50
375-Driving Under the Influence	\$7,461.61	-	-	-

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

001 Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

Department	Total	Longbranch	Monterey Parking	Structures
377-Library	\$86,321.82	-	-	-
405-Public Works	\$46,865.75	-	-	-
407-Fleet	\$4,565.47	-	-	\$4,565.47
999-Other	\$158,244.45	-	-	-
Totals	\$3,185,435.75	-	-	\$344,923.81
Direct Billed	-	-	-	-
Total Full Functional Cost	\$3,185,435.75	-	-	\$344,923.81
Less Direct Billed	-	-	-	-
Less CSD Amounts	(\$699,891.21)	-	-	(\$128,642.94)
Total Receiving Department Allocation	\$2,485,544.54	-	-	\$216,280.87

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

002 Equipment Depreciation
Schedule 2.1

Narrative

The County began using the depreciation method in compliance with OMB 2CFR Part 200. Depreciation is calculated by the County's accounting software program. Adjustments were made for items that had reached the end of their useful lives or had already recovered the total acquisition costs. Please see Appendix A for more information.

The County did not bill departments for these costs in the fiscal year.

- Software-** Depreciation as calculated by County accounting system.
- Computing Assets-** Depreciation as calculated by County accounting system.
- Other Assets-** Depreciation as calculated by County accounting system.

Fiscal Year 2022-23 Actuals
For Use In Budget Year 2024-25

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

Date Printed: 12/29/2023

**002 Equipment Depreciation
Schedule 2.2**

Revenue Reconciliation

No Revenue Reconciliation

Fiscal Year 2022-23 Actuals
For Use In Budget Year 2024-25

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

Date Printed: 12/29/2023

**002 Equipment Depreciation
Schedule 2.3**

Labor Distribution Summary

No Labor Distribution

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

002 Equipment Depreciation
Schedule 2.4

Schedule of costs to be allocated

	Amount	General & Admin	Software	Computing Assets	Other Assets
<i>Sal Total %</i>			0.000%	0.000%	0.000%
Wages and Benefits					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Wages and Benefits Subtotal	-	-	-	-	-
Service And Supplies					
Servics and Supplies Subtotal					
Cost Adjustments					
DEPRECIATION	<i>ADJP</i> \$2,920,215.18	-	\$1,130,887.55	\$684,216.49	\$1,105,111.14
Cost Adjustments Subtotal	\$2,920,215.18	-	\$1,130,887.55	\$684,216.49	\$1,105,111.14
Reallocate Admin					
Functional Costs	\$2,920,215.18	-	\$1,130,887.55	\$684,216.49	\$1,105,111.14
<i>Exp Total %</i>		0.000%	38.726%	23.430%	37.843%

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

002 Equipment Depreciation
Schedule 2.5

Service to Service Costs

Department	First Incoming	Second Incoming	Software	Computing Assets	Other Assets
Subtotals	-	-			
Functional Costs	\$2,920,215.18		\$1,130,887.55	\$684,216.49	\$1,105,111.14
Total Allocated Costs	\$2,920,215.18		\$1,130,887.55	\$684,216.49	\$1,105,111.14

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

002 Equipment Depreciation
Schedule 2.6.1

Detail Allocation - Software

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	18,940	1.675%	\$18,940.15	-	\$18,940.15	-	\$18,940.15
114-Information Technology Department (ITD)	709,352	62.725%	\$709,352.05	-	\$709,352.05	-	\$709,352.05
117-Auditor-Controller-Treasurer-Tax Collector	181,779	16.074%	\$181,778.85	-	\$181,778.85	-	\$181,778.85
110-Clerk	25,141	2.223%	\$25,141.15	-	\$25,141.15	-	\$25,141.15
132-District Attorney	13,415	1.186%	\$13,415.11	-	\$13,415.11	-	\$13,415.11
136-Sheriff	3,308	0.293%	\$3,308.29	-	\$3,308.29	-	\$3,308.29
142-Planning	170,152	15.046%	\$170,151.95	-	\$170,151.95	-	\$170,151.95
201-Public Works Special Services	8,800	0.778%	\$8,800.00	-	\$8,800.00	-	\$8,800.00
Subtotals	1,130,888	100.000%	\$1,130,887.55	-	\$1,130,887.55	-	\$1,130,887.55
Direct Billed							
Total Full Functional Cost					\$1,130,887.55		\$1,130,887.55

Allocation Basis: Departmental Asset Depreciation

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

002 Equipment Depreciation
Schedule 2.6.2

Detail Allocation - Computing Assets

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	643,545	94.056%	\$643,545.00	-	\$643,545.00	-	\$643,545.00
132-District Attorney	2,943	0.430%	\$2,943.23	-	\$2,943.23	-	\$2,943.23
136-Sheriff	35,342	5.165%	\$35,341.74	-	\$35,341.74	-	\$35,341.74
139-Probation	2,387	0.349%	\$2,386.52	-	\$2,386.52	-	\$2,386.52
Subtotals	684,216	100.000%	\$684,216.49	-	\$684,216.49	-	\$684,216.49
Direct Billed							
Total Full Functional Cost					\$684,216.49		\$684,216.49

Allocation Basis: Departmental Asset Depreciation

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

002 Equipment Depreciation
Schedule 2.6.3

Detail Allocation - Other Assets

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	1,059	0.096%	\$1,059.06	-	\$1,059.06	-	\$1,059.06
113-Facilities Management	833	0.075%	\$833.01	-	\$833.01	-	\$833.01
114-Information Technology Department (ITD)	575,444	52.071%	\$575,443.66	-	\$575,443.66	-	\$575,443.66
117-Auditor-Controller-Treasurer-Tax Collector	6,322	0.572%	\$6,322.01	-	\$6,322.01	-	\$6,322.01
100-Board of Supervisors	987	0.089%	\$987.27	-	\$987.27	-	\$987.27
109-Assessor	64,125	5.803%	\$64,124.87	-	\$64,124.87	-	\$64,124.87
110-Clerk	3,886	0.352%	\$3,885.95	-	\$3,885.95	-	\$3,885.95
132-District Attorney	4,999	0.452%	\$4,999.49	-	\$4,999.49	-	\$4,999.49
136-Sheriff	230,022	20.814%	\$230,021.53	-	\$230,021.53	-	\$230,021.53
137-Animal Services	1,193	0.108%	\$1,192.91	-	\$1,192.91	-	\$1,192.91
138-Emergency Services	9,422	0.853%	\$9,421.72	-	\$9,421.72	-	\$9,421.72
139-Probation	1,313	0.119%	\$1,312.50	-	\$1,312.50	-	\$1,312.50
140-County Fire	97,889	8.858%	\$97,889.08	-	\$97,889.08	-	\$97,889.08
141-Ag Commissioner	1,078	0.098%	\$1,077.63	-	\$1,077.63	-	\$1,077.63
142-Planning	2,053	0.186%	\$2,053.16	-	\$2,053.16	-	\$2,053.16
160-Public Health	89,029	8.056%	\$89,028.61	-	\$89,028.61	-	\$89,028.61
215-Farm Advisor	1,508	0.136%	\$1,508.02	-	\$1,508.02	-	\$1,508.02
305-Parks	10,128	0.916%	\$10,127.87	-	\$10,127.87	-	\$10,127.87
377-Library	3,823	0.346%	\$3,822.79	-	\$3,822.79	-	\$3,822.79
Subtotals	1,105,111	100.000%	\$1,105,111.14	-	\$1,105,111.14	-	\$1,105,111.14
Direct Billed							
Total Full Functional Cost					\$1,105,111.14		\$1,105,111.14

Allocation Basis: Departmental Asset Depreciation

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

**002 Equipment Depreciation
Schedule 2.7**

Summary of Allocated Costs

Department	Total	Computing Assets	Software	Other Assets
112-Human Resources	\$19,999.21	-	\$18,940.15	\$1,059.06
113-Facilities Management	\$833.01	-	-	\$833.01
114-Information Technology Department (ITD)	\$1,928,340.71	\$643,545.00	\$709,352.05	\$575,443.66
117-Auditor-Controller-Treasurer-Tax Collector	\$188,100.86	-	\$181,778.85	\$6,322.01
Subtotal for CSD	\$2,137,273.79	\$643,545.00	\$910,071.05	\$583,657.74
100-Board of Supervisors	\$987.27	-	-	\$987.27
109-Assessor	\$64,124.87	-	-	\$64,124.87
110-Clerk	\$29,027.10	-	\$25,141.15	\$3,885.95
132-District Attorney	\$21,357.83	\$2,943.23	\$13,415.11	\$4,999.49
136-Sheriff	\$268,671.56	\$35,341.74	\$3,308.29	\$230,021.53
137-Animal Services	\$1,192.91	-	-	\$1,192.91
138-Emergency Services	\$9,421.72	-	-	\$9,421.72
139-Probation	\$3,699.02	\$2,386.52	-	\$1,312.50
140-County Fire	\$97,889.08	-	-	\$97,889.08
141-Ag Commissioner	\$1,077.63	-	-	\$1,077.63
142-Planning	\$172,205.11	-	\$170,151.95	\$2,053.16
160-Public Health	\$89,028.61	-	-	\$89,028.61
201-Public Works Special Services	\$8,800.00	-	\$8,800.00	-
215-Farm Advisor	\$1,508.02	-	-	\$1,508.02
305-Parks	\$10,127.87	-	-	\$10,127.87
377-Library	\$3,822.79	-	-	\$3,822.79
Totals	\$2,920,215.18	\$684,216.49	\$1,130,887.55	\$1,105,111.14
Direct Billed	-	-	-	-
Total Full Functional Cost	\$2,920,215.18	\$684,216.49	\$1,130,887.55	\$1,105,111.14
Less Direct Billed	-	-	-	-
Less CSD Amounts	(\$2,137,273.79)	(\$643,545.00)	(\$910,071.05)	(\$583,657.74)
Total Receiving Department Allocation	\$782,941.39	\$40,671.49	\$220,816.50	\$521,453.40

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

104 County Administrative Office
Schedule 3.1

Narrative

The County Administrative Office provides budget assistance, special studies to departments, federal revenue fund administration, and general government services such as Board of Supervisors assistance. This department's expenses are assigned to functions based on the project summary report produced by the County's cost accounting system.

Not Allowed

Support to the Board of Supervisors is classified as non-allowable. The salaries for the Chief Administrative Officer (CAO) and the Assistant CAO have been classified as non-allowable. Costs identified with the administration of cannabis programs have been classified as non-allowable. Costs identified with the budget process that have been identified as unallowable have been classified as such.

In past years lobbying expense was paid out of the Administrative Office fund center. Those costs are now paid out of a department that is not part of the County's cost plan.

Support to Others- Costs related to departmental support.

Budget Assistance- Costs related to review of departmental budgets.

Not Allowed- Not further allocated

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

104 County Administrative Office
Schedule 3.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$131,406.60	\$116,292.00	\$1,727.74	\$13,386.86	
	Total for C/A	\$131,406.60	\$116,292.00	\$1,727.74	\$13,386.86	
REV	Outside revenues	\$122,166.79	-	-	\$122,166.79	
	Total for REV	\$122,166.79	-	-	\$122,166.79	

Total per Books	\$253,573.39
Less General Government	(\$135,553.65)
Less Off the Top	(\$116,292.00)
Less Direct Billed	(\$1,727.74)
Difference	-

Fiscal Year 2022-23 Actuals
For Use In Budget Year 2024-25

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

Date Printed: 12/29/2023

**104 County Administrative Office
Schedule 3.3**

Labor Distribution Summary

No Labor Distribution

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

104 County Administrative Office
Schedule 3.4

Schedule of costs to be allocated

	Amount	General & Admin	Support to Others	Budget Assistance	Not Allowed
<i>Sal Total %</i>		25.184%	4.672%	6.403%	63.740%
Wages and Benefits					
Salaries	\$2,651,504.25	\$667,750.67	\$123,888.25	\$169,783.94	\$1,690,081.39
Benefits	-	-	-	-	-
Wages and Benefits Subtotal	\$2,651,504.25	\$667,750.67	\$123,888.25	\$169,783.94	\$1,690,081.39
Service And Supplies					
	DIST				
SERVICES & SUPPLIES	<i>PROP</i> \$2,663,523.58	\$639,336.72	-	-	\$2,024,186.86
Other Charges	<i>DISA</i> \$3,022,871.40				
Services and Supplies Subtotal	\$2,663,523.58	\$639,336.72	-	-	\$2,024,186.86
Cost Adjustments					
Other Charges	<i>DISA</i> (\$3,022,871.40)				
REVENUE	<i>ADJP</i> (\$251,845.65)	(\$116,292.00)	-	-	(\$135,553.65)
Cost Adjustments Subtotal	(\$251,845.65)	(\$116,292.00)	-	-	(\$135,553.65)
Reallocate Admin		(\$1,190,795.39)	\$74,366.88	\$101,916.86	\$1,014,511.66
Functional Costs	\$5,063,182.18	-	\$198,255.13	\$271,700.80	\$4,593,226.26
<i>Exp Total %</i>		0.000%	3.916%	5.366%	90.718%

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

104 County Administrative Office
Schedule 3.5

Service to Service Costs

Department	First Incoming	Second Incoming	Support to Others	Budget Assistance	Not Allowed
001-Building Depreciation	\$60,228.14	-	-	\$49,387.07	\$10,841.06
104-County Administrative Office	-	\$12,577.23	\$492.48	\$674.92	\$11,409.83
111-County Counsel	-	\$171,017.88	\$6,696.42	\$9,177.17	\$155,144.29
112-Human Resources	-	\$17,245.90	\$49.99	\$13,163.24	\$4,032.66
113-Facilities Management	-	\$46,708.01	\$3.87	\$46,614.37	\$89.77
114-Information Technology Department (ITD)	-	\$120,271.89	\$31,238.54	\$89,033.35	-
116-Central Services	-	\$14,156.57	\$554.32	\$759.67	\$12,842.58
117-Auditor-Controller-Treasurer-Tax Collector	-	\$37,718.32	\$404.19	\$27,949.66	\$9,364.47
118-Talent Development	-	\$2,918.96	\$114.30	\$156.64	\$2,648.02
200-Maintenance Projects	-	\$1,699.28	\$66.54	\$91.19	\$1,541.55
Subtotals	\$60,228.14	\$424,314.03	\$39,620.64	\$237,007.28	\$207,914.24
Functional Costs	\$5,063,182.18		\$198,255.13	\$271,700.80	\$4,593,226.26
Total Allocated Costs	\$5,547,724.34		\$237,875.77	\$508,708.08	\$4,801,140.49

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

104 County Administrative Office
Schedule 3.6.1

Detail Allocation - Support to Others

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	7,862	5.029%	\$9,970.13	-	\$9,970.13	-	\$9,970.13
111-County Counsel	1,311	0.839%	\$1,662.65	-	\$1,662.65	\$349.87	\$2,012.52
112-Human Resources	2,332	1.492%	\$2,957.06	-	\$2,957.06	\$622.25	\$3,579.32
113-Facilities Management	906	0.579%	\$1,148.52	-	\$1,148.52	\$241.68	\$1,390.20
114-Information Technology Department (ITD)	9,383	6.002%	\$11,899.49	-	\$11,899.49	\$2,504.00	\$14,403.49
116-Central Services	2,358	1.509%	\$2,990.77	-	\$2,990.77	\$629.35	\$3,620.12
117-Auditor-Controller-Treasurer-Tax Collector	8,021	5.131%	\$10,172.44	-	\$10,172.44	\$2,140.58	\$12,313.02
200-Maintenance Projects	1,190	0.761%	\$1,509.17	-	\$1,509.17	\$317.57	\$1,826.74
100-Board of Supervisors	482	0.308%	\$611.05	-	\$611.05	\$128.58	\$739.63
109-Assessor	2,815	1.801%	\$3,570.55	-	\$3,570.55	\$751.35	\$4,321.90
110-Clerk	935	0.598%	\$1,186.17	-	\$1,186.17	\$249.60	\$1,435.78
119-Communication and Outreach	34	0.022%	\$42.95	-	\$42.95	\$9.04	\$51.99
130-Waste Mgmt	731	0.468%	\$927.28	-	\$927.28	\$195.13	\$1,122.41
131-Grand Jury	372	0.238%	\$472.26	-	\$472.26	\$99.38	\$571.64
132-District Attorney	1,109	0.709%	\$1,406.16	-	\$1,406.16	\$295.90	\$1,702.06
134-Child Support Services	573	0.367%	\$726.83	-	\$726.83	\$152.95	\$879.78
135-Public Defender	3,647	2.333%	\$4,625.65	-	\$4,625.65	\$973.37	\$5,599.03
136-Sheriff	3,604	2.306%	\$4,571.11	-	\$4,571.11	\$961.89	\$5,533.00
137-Animal Services	1,454	0.930%	\$1,843.97	-	\$1,843.97	\$388.02	\$2,231.99
138-Emergency Services	3,430	2.194%	\$4,349.24	-	\$4,349.24	\$915.21	\$5,264.45
139-Probation	1,096	0.701%	\$1,390.22	-	\$1,390.22	\$292.54	\$1,682.77
140-County Fire	18,349	11.737%	\$23,269.53	-	\$23,269.53	\$4,896.59	\$28,166.12
141-Ag Commissioner	4,005	2.562%	\$5,079.27	-	\$5,079.27	\$1,068.83	\$6,148.10
142-Planning	13,555	8.671%	\$17,189.76	-	\$17,189.76	\$3,617.23	\$20,806.99
143-Court Operations Fund	312	0.199%	\$395.09	-	\$395.09	\$83.14	\$478.23
160-Public Health	7,680	4.913%	\$9,739.30	-	\$9,739.30	\$2,049.43	\$11,788.74
166-Behavioral Health	9,102	5.823%	\$11,543.50	-	\$11,543.50	\$2,429.09	\$13,972.59
180-Social Services	11,938	7.636%	\$15,139.60	-	\$15,139.60	\$3,185.81	\$18,325.42

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

104 County Administrative Office
Schedule 3.6.1

Detail Allocation - Support to Others (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
186-Veteran's Services	906	0.579%	\$1,148.82	-	\$1,148.82	\$241.75	\$1,390.57
205-Groundwater Sustainability	2,676	1.712%	\$3,393.65	(\$1,727.74)	\$1,665.91	\$714.12	\$2,380.03
215-Farm Advisor	2,677	1.712%	\$3,394.33	-	\$3,394.33	\$714.27	\$4,108.60
305-Parks	4,360	2.789%	\$5,529.32	-	\$5,529.32	\$1,163.53	\$6,692.85
330-Wildlife and Grazing	529	0.338%	\$670.62	-	\$670.62	\$141.12	\$811.73
331-Fish and Game	554	0.354%	\$702.68	-	\$702.68	\$147.86	\$850.54
377-Library	1,077	0.689%	\$1,365.34	-	\$1,365.34	\$287.31	\$1,652.65
405-Public Works	22,098	14.136%	\$28,024.77	-	\$28,024.77	\$5,897.23	\$33,921.99
425-Airports	1,534	0.981%	\$1,945.18	-	\$1,945.18	\$409.32	\$2,354.50
427-Golf Courses	37	0.024%	\$46.85	-	\$46.85	\$9.86	\$56.70
430-Los Osos Sewer System	634	0.406%	\$804.55	-	\$804.55	\$169.30	\$973.85
999-Other	662	0.423%	\$839.26	-	\$839.26	\$176.60	\$1,015.86
Subtotals	156,330	100.000%	\$198,255.13	(\$1,727.74)	\$196,527.39	\$39,620.64	\$236,148.03
Direct Billed					\$1,727.74		\$1,727.74
Total Full Functional Cost					\$198,255.13		\$237,875.77

Allocation Basis: Amount identified in the cost accounting system

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

**104 County Administrative Office
Schedule 3.6.2**

Detail Allocation - Budget Assistance

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	5,315,028	0.812%	\$2,607.10	-	\$2,607.10	-	\$2,607.10
111-County Counsel	5,272,215	0.805%	\$2,586.10	-	\$2,586.10	\$1,523.50	\$4,109.60
112-Human Resources	9,112,734	1.392%	\$4,469.93	-	\$4,469.93	\$2,633.28	\$7,103.21
113-Facilities Management	9,473,108	1.447%	\$4,646.70	-	\$4,646.70	\$2,737.42	\$7,384.12
114-Information Technology Department (ITD)	21,076,827	3.220%	\$10,338.50	-	\$10,338.50	\$6,090.51	\$16,429.01
116-Central Services	3,085,673	0.471%	\$1,513.57	-	\$1,513.57	\$891.66	\$2,405.23
117-Auditor-Controller-Treasurer-Tax Collector	9,444,745	1.443%	\$4,632.79	-	\$4,632.79	\$2,729.22	\$7,362.01
118-Talent Development	663,461	0.101%	\$325.44	-	\$325.44	\$191.72	\$517.16
200-Maintenance Projects	2,684,943	0.410%	\$1,317.00	-	\$1,317.00	\$775.86	\$2,092.86
100-Board of Supervisors	2,091,479	0.320%	\$1,025.90	-	\$1,025.90	\$604.37	\$1,630.27
109-Assessor	11,371,666	1.737%	\$5,577.97	-	\$5,577.97	\$3,286.04	\$8,864.01
110-Clerk	4,116,082	0.629%	\$2,019.00	-	\$2,019.00	\$1,189.41	\$3,208.41
119-Communication and Outreach	229,032	0.035%	\$112.34	-	\$112.34	\$66.18	\$178.53
130-Waste Mgmt	1,359,192	0.208%	\$666.70	-	\$666.70	\$392.76	\$1,059.47
131-Grand Jury	92,310	0.014%	\$45.28	-	\$45.28	\$26.67	\$71.95
132-District Attorney	22,171,993	3.387%	\$10,875.69	-	\$10,875.69	\$6,406.98	\$17,282.67
134-Child Support Services	4,271,531	0.653%	\$2,095.25	-	\$2,095.25	\$1,234.33	\$3,329.58
135-Public Defender	8,117,285	1.240%	\$3,981.65	-	\$3,981.65	\$2,345.63	\$6,327.28
136-Sheriff	96,226,253	14.700%	\$47,200.40	-	\$47,200.40	\$27,806.23	\$75,006.63
137-Animal Services	3,306,537	0.505%	\$1,621.91	-	\$1,621.91	\$955.48	\$2,577.39
138-Emergency Services	1,925,420	0.294%	\$944.45	-	\$944.45	\$556.38	\$1,500.83
139-Probation	26,635,065	4.069%	\$13,064.89	-	\$13,064.89	\$7,696.66	\$20,761.55
140-County Fire	28,447,939	4.346%	\$13,954.14	-	\$13,954.14	\$8,220.52	\$22,174.66
141-Ag Commissioner	7,338,263	1.121%	\$3,599.53	-	\$3,599.53	\$2,120.52	\$5,720.04
142-Planning	17,434,984	2.663%	\$8,552.12	-	\$8,552.12	\$5,038.14	\$13,590.26
160-Public Health	39,832,996	6.085%	\$19,538.67	-	\$19,538.67	\$11,510.43	\$31,049.10
166-Behavioral Health	93,902,150	14.345%	\$46,060.40	-	\$46,060.40	\$27,134.64	\$73,195.04
180-Social Services	81,989,743	12.525%	\$40,217.18	-	\$40,217.18	\$23,692.35	\$63,909.53
184-Law Enforcement Medical Care	9,835,669	1.503%	\$4,824.54	-	\$4,824.54	\$2,842.19	\$7,666.73
186-Veteran's Services	1,099,279	0.168%	\$539.21	-	\$539.21	\$317.66	\$856.87

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

104 County Administrative Office
Schedule 3.6.2

Detail Allocation - Budget Assistance (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
201-Public Works Special Services	2,722,423	0.416%	\$1,335.39	-	\$1,335.39	\$786.69	\$2,122.08
205-Groundwater Sustainability	1,131,197	0.173%	\$554.87	-	\$554.87	\$326.88	\$881.75
215-Farm Advisor	592,081	0.090%	\$290.42	-	\$290.42	\$171.09	\$461.52
222-Community Parks	5,567,281	0.850%	\$2,730.83	-	\$2,730.83	\$1,608.76	\$4,339.60
245-Roads	36,875,835	5.633%	\$18,088.14	-	\$18,088.14	\$10,655.91	\$28,744.05
266-County Wide Automation	79,645	0.012%	\$39.07	-	\$39.07	\$23.01	\$62.08
290-Community Development	696,894	0.106%	\$341.84	-	\$341.84	\$201.38	\$543.22
305-Parks	7,002,997	1.070%	\$3,435.07	-	\$3,435.07	\$2,023.64	\$5,458.71
330-Wildlife and Grazing	879	0.000%	\$0.43	-	\$0.43	\$0.25	\$0.69
331-Fish and Game	40,262	0.006%	\$19.75	-	\$19.75	\$11.63	\$31.38
335-Solid Waste Management	591,520	0.090%	\$290.15	-	\$290.15	\$170.93	\$461.08
351-Emergency Medical Services	319,741	0.049%	\$156.84	-	\$156.84	\$92.39	\$249.23
375-Driving Under the Influence	1,135,952	0.174%	\$557.20	-	\$557.20	\$328.25	\$885.45
377-Library	12,101,241	1.849%	\$5,935.84	-	\$5,935.84	\$3,496.86	\$9,432.70
405-Public Works	24,291,737	3.711%	\$11,915.46	-	\$11,915.46	\$7,019.52	\$18,934.97
407-Fleet	5,619,820	0.859%	\$2,756.61	-	\$2,756.61	\$1,623.94	\$4,380.55
408-Workers' Comp ISF	5,387,801	0.823%	\$2,642.80	-	\$2,642.80	\$1,556.90	\$4,199.69
409-Liability Insurance ISF	4,569,422	0.698%	\$2,241.37	-	\$2,241.37	\$1,320.41	\$3,561.78
410-Unemployment Insurance ISF	80,438	0.012%	\$39.46	-	\$39.46	\$23.24	\$62.70
411-Medical Malpractice ISF	838,635	0.128%	\$411.36	-	\$411.36	\$242.34	\$653.70
412-County Dental Plan ISF	272,549	0.042%	\$133.69	-	\$133.69	\$78.76	\$212.45
425-Airports	7,931,418	1.212%	\$3,890.48	-	\$3,890.48	\$2,291.92	\$6,182.40
427-Golf Courses	4,086,993	0.624%	\$2,004.73	-	\$2,004.73	\$1,181.01	\$3,185.74
430-Los Osos Sewer System	4,733,250	0.723%	\$2,321.73	-	\$2,321.73	\$1,367.75	\$3,689.48
Subtotals	654,593,613	100.000%	\$321,087.87	-	\$321,087.87	\$187,620.21	\$508,708.08
Direct Billed						-	-
Total Full Functional Cost					\$321,087.87		\$508,708.08

Allocation Basis: Annual Departmental Expenditures.

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

**104 County Administrative Office
Schedule 3.7**

Summary of Allocated Costs

Department	Total	Budget Assistance	Support to Others	Not Allowed
104-County Administrative Office	\$12,577.23	\$2,607.10	\$9,970.13	-
111-County Counsel	\$6,122.12	\$4,109.60	\$2,012.52	-
112-Human Resources	\$10,682.53	\$7,103.21	\$3,579.32	-
113-Facilities Management	\$8,774.32	\$7,384.12	\$1,390.20	-
114-Information Technology Department (ITD)	\$30,832.50	\$16,429.01	\$14,403.49	-
116-Central Services	\$6,025.35	\$2,405.23	\$3,620.12	-
117-Auditor-Controller-Treasurer-Tax Collector	\$19,675.03	\$7,362.01	\$12,313.02	-
118-Talent Development	\$517.16	\$517.16	-	-
200-Maintenance Projects	\$3,919.60	\$2,092.86	\$1,826.74	-
Subtotal for CSD	\$99,125.83	\$50,010.29	\$49,115.54	-
100-Board of Supervisors	\$2,369.90	\$1,630.27	\$739.63	-
109-Assessor	\$13,185.91	\$8,864.01	\$4,321.90	-
110-Clerk	\$4,644.19	\$3,208.41	\$1,435.78	-
119-Communication and Outreach	\$230.52	\$178.53	\$51.99	-
130-Waste Mgmt	\$2,181.88	\$1,059.47	\$1,122.41	-
131-Grand Jury	\$643.59	\$71.95	\$571.64	-
132-District Attorney	\$18,984.73	\$17,282.67	\$1,702.06	-
134-Child Support Services	\$4,209.36	\$3,329.58	\$879.78	-
135-Public Defender	\$11,926.30	\$6,327.28	\$5,599.03	-
136-Sheriff	\$80,539.64	\$75,006.63	\$5,533.00	-
137-Animal Services	\$4,809.38	\$2,577.39	\$2,231.99	-
138-Emergency Services	\$6,765.28	\$1,500.83	\$5,264.45	-
139-Probation	\$22,444.32	\$20,761.55	\$1,682.77	-
140-County Fire	\$50,340.77	\$22,174.66	\$28,166.12	-
141-Ag Commissioner	\$11,868.14	\$5,720.04	\$6,148.10	-
142-Planning	\$34,397.25	\$13,590.26	\$20,806.99	-
143-Court Operations Fund	\$478.23	-	\$478.23	-
160-Public Health	\$42,837.84	\$31,049.10	\$11,788.74	-
166-Behavioral Health	\$87,167.63	\$73,195.04	\$13,972.59	-

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

**104 County Administrative Office
 Schedule 3.7**

Summary of Allocated Costs (continued)

Department	Total	Budget Assistance	Support to Others	Not Allowed
180-Social Services	\$82,234.95	\$63,909.53	\$18,325.42	-
184-Law Enforcement Medical Care	\$7,666.73	\$7,666.73	-	-
186-Veteran's Services	\$2,247.44	\$856.87	\$1,390.57	-
201-Public Works Special Services	\$2,122.08	\$2,122.08	-	-
205-Groundwater Sustainability	\$3,261.78	\$881.75	\$2,380.03	-
215-Farm Advisor	\$4,570.12	\$461.52	\$4,108.60	-
222-Community Parks	\$4,339.60	\$4,339.60	-	-
245-Roads	\$28,744.05	\$28,744.05	-	-
266-County Wide Automation	\$62.08	\$62.08	-	-
290-Community Development	\$543.22	\$543.22	-	-
305-Parks	\$12,151.56	\$5,458.71	\$6,692.85	-
330-Wildlife and Grazing	\$812.42	\$0.69	\$811.73	-
331-Fish and Game	\$881.92	\$31.38	\$850.54	-
335-Solid Waste Management	\$461.08	\$461.08	-	-
351-Emergency Medical Services	\$249.23	\$249.23	-	-
375-Driving Under the Influence	\$885.45	\$885.45	-	-
377-Library	\$11,085.35	\$9,432.70	\$1,652.65	-
405-Public Works	\$52,856.97	\$18,934.97	\$33,921.99	-
407-Fleet	\$4,380.55	\$4,380.55	-	-
408-Workers' Comp ISF	\$4,199.69	\$4,199.69	-	-
409-Liability Insurance ISF	\$3,561.78	\$3,561.78	-	-
410-Unemployment Insurance ISF	\$62.70	\$62.70	-	-
411-Medical Malpractice ISF	\$653.70	\$653.70	-	-
412-County Dental Plan ISF	\$212.45	\$212.45	-	-
425-Airports	\$8,536.90	\$6,182.40	\$2,354.50	-
427-Golf Courses	\$3,242.44	\$3,185.74	\$56.70	-
430-Los Osos Sewer System	\$4,663.33	\$3,689.48	\$973.85	-
999-Other	\$1,015.86	-	\$1,015.86	-

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

**104 County Administrative Office
 Schedule 3.7**

Summary of Allocated Costs (continued)

Department	Total	Budget Assistance	Support to Others	Not Allowed
Alloc Remains	\$4,801,140.49	-	-	\$4,801,140.49
Totals	\$5,545,996.60	\$508,708.08	\$236,148.03	-
Direct Billed	\$1,727.74	-	\$1,727.74	-
Total Full Functional Cost	\$5,547,724.34	\$508,708.08	\$237,875.77	-
Less Direct Billed	(\$1,727.74)	-	(\$1,727.74)	-
Less CSD Amounts	(\$99,125.83)	(\$50,010.29)	(\$49,115.54)	-
Total Receiving Department Allocation	\$645,730.28	\$458,697.79	\$187,032.49	-

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

**111 County Counsel
Schedule 4.1**

Narrative

The County Counsel is legal advisor to the Board of Supervisors, County Administrator, all County offices, and County departments.

Legal Services

Allowable legal services are distinguished from unallowable costs through the department's time reporting system. The system also identifies departments benefiting from legal services. The cost of this function is allocated based on the amount as identified in the cost accounting system. Legal services provided to the Board of Supervisors and attendance at Board of Supervisors meetings are not allowable for the Plan and are not allocated.

Not Allowed- Not further allocated

Legal Services- Costs of departmental legal services.

Jury & Witness Costs- Not further allocated

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

111 County Counsel
Schedule 4.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$51,870.00	-	\$51,870.00	-	
	Total for C/A	\$51,870.00	-	\$51,870.00	-	
REV	Revenues	\$133,066.72	\$93,481.72	\$39,585.00	-	
	Total for REV	\$133,066.72	\$93,481.72	\$39,585.00	-	

Total per Books	\$184,936.72
Less General Government	-
Less Off the Top	(\$93,481.72)
Less Direct Billed	(\$91,455.00)
Difference	-

Fiscal Year 2022-23 Actuals
For Use In Budget Year 2024-25

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

Date Printed: 12/29/2023

**111 County Counsel
Schedule 4.3**

Labor Distribution Summary

No Labor Distribution

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

111 County Counsel
Schedule 4.4

Schedule of costs to be allocated

	Amount	General & Admin	Not Allowed	Legal Services	Jury & Witness Costs
<i>Sal Total %</i>		27.756%	6.371%	65.873%	0.000%
Wages and Benefits					
Salaries	\$4,267,307.48	\$1,184,430.65	\$271,855.64	\$2,811,021.19	-
Benefits	-	-	-	-	-
Wages and Benefits Subtotal	\$4,267,307.48	\$1,184,430.65	\$271,855.64	\$2,811,021.19	-
Service And Supplies					
	DIST				
SERVICES & SUPPLIES	<i>PROP</i>	\$623,453.10	-	\$381,454.28	-
Services and Supplies Subtotal		\$623,453.10	-	\$381,454.28	-
Cost Adjustments					
REVENUE	<i>ADJP</i>	(\$18,786.66)	-	(\$74,695.06)	-
Cost Adjustments Subtotal		(\$18,786.66)	-	(\$74,695.06)	-
Reallocate Admin		(\$1,789,097.09)	\$157,766.97	\$1,631,330.12	-
Functional Costs		-	\$429,622.61	\$4,749,110.53	-
<i>Exp Total %</i>		0.000%	8.296%	91.704%	0.000%

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

111 County Counsel
Schedule 4.5

Service to Service Costs

Department	First Incoming	Second Incoming	Not Allowed	Legal Services	Jury & Witness Costs
001-Building Depreciation	\$75,201.54	-	\$6,238.65	\$68,962.89	-
104-County Administrative Office	\$4,248.75	\$1,873.37	\$507.89	\$5,614.24	-
112-Human Resources	-	\$23,405.14	\$1,941.67	\$21,463.48	-
113-Facilities Management	-	\$58,732.93	\$4,872.43	\$53,860.51	-
114-Information Technology Department (ITD)	-	\$140,930.05	\$11,691.42	\$129,238.63	-
116-Central Services	-	\$2,824.41	\$234.31	\$2,590.10	-
117-Auditor-Controller-Treasurer-Tax Collector	-	\$37,225.68	\$3,088.21	\$34,137.48	-
118-Talent Development	-	\$3,961.44	\$328.64	\$3,632.80	-
200-Maintenance Projects	-	\$2,172.26	\$180.21	\$1,992.06	-
Subtotals	\$79,450.29	\$271,125.30	\$29,083.41	\$321,492.18	-
Functional Costs	\$5,178,733.14		\$429,622.61	\$4,749,110.53	
Total Allocated Costs	\$5,529,308.73		\$458,706.02	\$5,070,602.71	

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

111 County Counsel
Schedule 4.6.1

Detail Allocation - Legal Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	111,665	3.547%	\$171,017.88	-	\$171,017.88	-	\$171,017.88
112-Human Resources	139,214	4.422%	\$213,209.70	-	\$213,209.70	\$11,397.88	\$224,607.58
113-Facilities Management	99,680	3.166%	\$152,663.33	-	\$152,663.33	\$8,161.16	\$160,824.48
114-Information Technology Department (ITD)	7,954	0.253%	\$12,182.36	-	\$12,182.36	\$651.25	\$12,833.61
117-Auditor-Controller-Treasurer-Tax Collector	42,201	1.340%	\$64,632.66	-	\$64,632.66	\$3,455.17	\$68,087.82
100-Board of Supervisors	488,100	15.503%	\$747,537.85	-	\$747,537.85	\$39,962.27	\$787,500.11
109-Assessor	6,942	0.220%	\$10,631.63	-	\$10,631.63	\$568.35	\$11,199.98
110-Clerk	87,471	2.778%	\$133,964.33	-	\$133,964.33	\$7,161.54	\$141,125.87
131-Grand Jury	23,811	0.756%	\$36,466.77	-	\$36,466.77	\$1,949.46	\$38,416.23
132-District Attorney	17,198	0.546%	\$26,338.57	-	\$26,338.57	\$1,408.02	\$27,746.59
136-Sheriff	109,369	3.474%	\$167,501.85	-	\$167,501.85	\$8,954.40	\$176,456.25
137-Animal Services	18,734	0.595%	\$28,691.79	-	\$28,691.79	\$1,533.82	\$30,225.62
138-Emergency Services	6,592	0.209%	\$10,096.56	-	\$10,096.56	\$539.75	\$10,636.31
139-Probation	18,356	0.583%	\$28,112.72	-	\$28,112.72	\$1,502.86	\$29,615.59
141-Ag Commissioner	3,120	0.099%	\$4,778.44	-	\$4,778.44	\$255.45	\$5,033.89
142-Planning	448,853	14.256%	\$687,430.44	-	\$687,430.44	\$36,749.01	\$724,179.45
160-Public Health	96,221	3.056%	\$147,365.32	-	\$147,365.32	\$7,877.93	\$155,243.25
166-Behavioral Health	192,039	6.099%	\$294,112.35	-	\$294,112.35	\$15,722.81	\$309,835.16
180-Social Services	522,321	16.590%	\$799,949.07	-	\$799,949.07	\$42,764.09	\$842,713.17
186-Veteran's Services	1,611	0.051%	\$2,467.81	-	\$2,467.81	\$131.93	\$2,599.74
305-Parks	15,807	0.502%	\$24,209.38	-	\$24,209.38	\$1,294.20	\$25,503.58
351-Emergency Medical Services	621	0.020%	\$950.39	-	\$950.39	\$50.81	\$1,001.20
405-Public Works	355,738	11.299%	\$544,822.86	(\$51,870.00)	\$492,952.86	\$29,125.42	\$522,078.28
409-Liability Insurance ISF	87,699	2.785%	\$134,312.98	-	\$134,312.98	\$7,180.17	\$141,493.16
425-Airports	74,134	2.355%	\$113,538.00	-	\$113,538.00	\$6,069.57	\$119,607.58
760-Pension Trust	692	0.022%	\$1,059.20	-	\$1,059.20	\$56.62	\$1,115.83
791-Law Library	1,703	0.054%	\$2,608.18	-	\$2,608.18	\$139.43	\$2,747.60
999-Other	170,625	5.419%	\$261,317.28	(\$39,585.00)	\$221,732.28	\$13,969.64	\$235,701.91
Subtotals	3,148,472	100.000%	\$4,821,969.71	(\$91,455.00)	\$4,730,514.71	\$248,633.01	\$4,979,147.71
Direct Billed					\$91,455.00		\$91,455.00
Total Full Functional Cost					\$4,821,969.71		\$5,070,602.71

Allocation Basis: Amount identified in the cost accounting system

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

111 County Counsel
Schedule 4.7

Summary of Allocated Costs

Department	Total	Legal Services	Not Allowed	Jury & Witness Costs
104-County Administrative Office	\$171,017.88	\$171,017.88	-	-
112-Human Resources	\$224,607.58	\$224,607.58	-	-
113-Facilities Management	\$160,824.48	\$160,824.48	-	-
114-Information Technology Department (ITD)	\$12,833.61	\$12,833.61	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$68,087.82	\$68,087.82	-	-
Subtotal for CSD	\$637,371.38	\$637,371.38	-	-
100-Board of Supervisors	\$787,500.11	\$787,500.11	-	-
109-Assessor	\$11,199.98	\$11,199.98	-	-
110-Clerk	\$141,125.87	\$141,125.87	-	-
131-Grand Jury	\$38,416.23	\$38,416.23	-	-
132-District Attorney	\$27,746.59	\$27,746.59	-	-
136-Sheriff	\$176,456.25	\$176,456.25	-	-
137-Animal Services	\$30,225.62	\$30,225.62	-	-
138-Emergency Services	\$10,636.31	\$10,636.31	-	-
139-Probation	\$29,615.59	\$29,615.59	-	-
141-Ag Commissioner	\$5,033.89	\$5,033.89	-	-
142-Planning	\$724,179.45	\$724,179.45	-	-
160-Public Health	\$155,243.25	\$155,243.25	-	-
166-Behavioral Health	\$309,835.16	\$309,835.16	-	-
180-Social Services	\$842,713.17	\$842,713.17	-	-
186-Veteran's Services	\$2,599.74	\$2,599.74	-	-
305-Parks	\$25,503.58	\$25,503.58	-	-
351-Emergency Medical Services	\$1,001.20	\$1,001.20	-	-
405-Public Works	\$522,078.28	\$522,078.28	-	-
409-Liability Insurance ISF	\$141,493.16	\$141,493.16	-	-
425-Airports	\$119,607.58	\$119,607.58	-	-
760-Pension Trust	\$1,115.83	\$1,115.83	-	-

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

**111 County Counsel
 Schedule 4.7**

Summary of Allocated Costs (continued)

Department	Total	Legal Services	Not Allowed	Jury & Witness Costs
791-Law Library	\$2,747.60	\$2,747.60	-	-
999-Other	\$235,701.91	\$235,701.91	-	-
Alloc Remains	\$458,706.02	-	\$458,706.02	-
Totals	\$5,437,853.73	\$4,979,147.71	-	-
Direct Billed	\$91,455.00	\$91,455.00	-	-
Total Full Functional Cost	\$5,529,308.73	\$5,070,602.71	-	-
Less Direct Billed	(\$91,455.00)	(\$91,455.00)	-	-
Less CSD Amounts	(\$637,371.38)	(\$637,371.38)	-	-
Total Receiving Department Allocation	\$4,341,776.34	\$4,341,776.34	-	-

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

112 Human Resources
Schedule 5.1

Narrative

The Human Resources Department provides personnel services to all County departments. The costs of providing these services are allowable for plan purposes and are allocated based on the number of employees at the end of the fiscal year.

The SLO County Human Resources Department also identified costs which directly benefit individual County Departments and identified them as Departmental Services.

San Luis Obispo County is self-insured for several types of insurance coverage, this is managed by an Insurance Officer/Risk Manager who runs this program for all departments. The Insurance Manager has identified the cost of insurance by groupings based on the breakdown of coverages supplied by the County's broker. The groupings of insurance are: Property, Employee Benefits, Workers' Compensation, and specific purchased special policies, such as Aircraft coverage.

Please see Appendix A for more information.

Personnel Services- Costs of providing personnel services to all County departments.

Not Allowed- Not further allocated

Departmental Services- Cost related to departmental support

Crime Policies- Cost per department as determined by the Insurance Manager

Property Policies- Insurance costs for real and business property.

Workers' Comp- Cost of administering the workers compensation program.

Aviation Policies- Cost per department as determined by the Insurance Manager.

Employee Benefits- Administrative cost of providing employee benefit services to County departments.

Pollution Policies- Cost per department as determined by the Insurance Manager.

Water Craft Policies- Cost per department as determined by the Insurance Manager.

Cyber Policies- Cost per department as determined by the Insurance Manager.

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

112 Human Resources
Schedule 5.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$3,410,387.60	\$1,266,991.00	\$2,143,396.60	-	
	Total for C/A	\$3,410,387.60	\$1,266,991.00	\$2,143,396.60	-	
REV	Revenues	\$56,267.09	\$22,404.72	\$33,862.37	-	
	Total for REV	\$56,267.09	\$22,404.72	\$33,862.37	-	

Total per Books	\$3,466,654.69
Less General Government	-
Less Off the Top	(\$1,289,395.72)
Less Direct Billed	(\$2,177,258.97)
Difference	-

Fiscal Year 2022-23 Actuals
For Use In Budget Year 2024-25

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

Date Printed: 12/29/2023

112 Human Resources
Schedule 5.3

Labor Distribution Summary

No Labor Distribution

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

112 Human Resources
Schedule 5.4

Schedule of costs to be allocated

	Amount	General & Admin	Personnel Services	Not Allowed	Departmental Services	Crime Policies	Property Policies
<i>Sal Total %</i>		27.701%	31.615%	6.861%	20.264%	0.000%	2.683%
Wages and Benefits							
Salaries	\$6,449,783.69	\$1,786,626.04	\$2,039,085.06	\$442,500.00	\$1,307,000.67	-	\$173,039.92
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	\$6,449,783.69	\$1,786,626.04	\$2,039,085.06	\$442,500.00	\$1,307,000.67	-	\$173,039.92
Service And Supplies							
	DIST						
Insurance Premiums	<i>PROP</i>	\$1,512,922.00	-	-	-	\$28,956.00	\$1,391,302.00
SERVICES & SUPPLIES	<i>PROP</i>	\$1,150,028.06	\$720,943.28	\$63,277.32	\$3,272.93	-	-
REVENUE	<i>PROP</i>	(\$1,289,395.72)	(\$270,059.72)	(\$7,000.00)	(\$5,000.00)	-	(\$187,976.00)
Services and Supplies Subtotal		\$1,373,554.34	\$450,883.56	\$56,277.32	(\$1,727.07)	\$28,956.00	\$1,203,326.00
Cost Adjustments							
Cost Adjustments Subtotal		-	-	-	-	-	-
Reallocate Admin		(\$2,237,509.60)	\$978,408.35	\$212,323.51	\$627,134.39	-	\$83,029.25
Functional Costs		\$7,823,338.03	\$3,073,770.73	\$654,823.51	\$1,932,407.99	\$28,956.00	\$1,459,395.17
<i>Exp Total %</i>		0.000%	39.290%	8.370%	24.701%	0.370%	18.654%

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

112 Human Resources
Schedule 5.4

Schedule of costs to be allocated (continued)

	Amount	Workers' Comp	Aviation Policies	Employee Benefits	Pollution Policies	Water Craft Policies	Cyber Policies
<i>Sal Total %</i>		10.877%	0.000%	0.000%	0.000%	0.000%	0.000%
Wages and Benefits							
Salaries	\$6,449,783.69	\$701,532.00	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	\$6,449,783.69	\$701,532.00	-	-	-	-	-
Service And Supplies							
	DIST						
Insurance Premiums	<i>PROP</i> \$1,512,922.00	-	\$20,023.00	-	\$21,279.00	\$4,283.00	\$47,079.00
SERVICES & SUPPLIES	<i>PROP</i> \$1,150,028.06	-	-	\$362,534.53	-	-	-
REVENUE	<i>PROP</i> (\$1,289,395.72)	(\$713,444.00)	-	(\$105,916.00)	-	-	-
Services and Supplies Subtotal	\$1,373,554.34	(\$713,444.00)	\$20,023.00	\$256,618.53	\$21,279.00	\$4,283.00	\$47,079.00
Cost Adjustments							
Cost Adjustments Subtotal	-	-	-	-	-	-	-
Reallocate Admin		\$336,614.09	-	-	-	-	-
Functional Costs	\$7,823,338.03	\$324,702.09	\$20,023.00	\$256,618.53	\$21,279.00	\$4,283.00	\$47,079.00
<i>Exp Total %</i>		4.150%	0.256%	3.280%	0.272%	0.055%	0.602%

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

112 Human Resources
Schedule 5.5

Service to Service Costs

Department	First Incoming	Second Incoming	Personnel Services	Not Allowed	Departmental Services	Crime Policies	Property Policies
001-Building Depreciation	\$70,462.51	-	\$30,811.54	\$6,686.38	\$19,749.40	-	\$2,614.71
002-Equipment Depreciation	\$19,999.21	-	\$8,745.17	\$1,897.78	\$5,605.43	-	\$742.13
104-County Administrative Office	\$7,427.00	\$3,255.53	\$4,671.21	\$1,013.69	\$2,994.12	-	\$396.41
111-County Counsel	\$213,209.70	\$11,397.88	\$98,215.41	\$21,313.64	\$62,953.53	-	\$8,334.71
112-Human Resources	-	\$55,433.24	\$24,239.60	\$5,260.21	\$15,536.96	-	\$2,057.01
113-Facilities Management	-	\$58,458.78	\$25,562.60	\$5,547.32	\$16,384.96	-	\$2,169.28
114-Information Technology Department (ITD)	-	\$282,473.44	\$123,518.74	\$26,804.69	\$79,172.31	-	\$10,481.99
116-Central Services	-	\$13,882.38	\$6,070.43	\$1,317.34	\$3,890.99	-	\$515.15
117-Auditor-Controller-Treasurer-Tax Collector	-	\$69,340.70	\$30,320.99	\$6,579.93	\$19,434.97	-	\$2,573.09
118-Talent Development	-	\$9,382.36	\$4,102.68	\$890.32	\$2,629.71	-	\$348.16
200-Maintenance Projects	-	\$2,296.69	\$1,004.29	\$217.94	\$643.72	-	\$85.23
Subtotals	\$311,098.42	\$505,920.99	\$357,262.65	\$77,529.24	\$228,996.10	-	\$30,317.86
Functional Costs	\$7,823,338.03		\$3,073,770.73	\$654,823.51	\$1,932,407.99	\$28,956.00	\$1,459,395.17
Total Allocated Costs	\$8,640,357.44		\$3,431,033.39	\$732,352.75	\$2,161,404.09	\$28,956.00	\$1,489,713.03

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

112 Human Resources
Schedule 5.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Workers' Comp	Aviation Policies	Employee Benefits	Pollution Policies	Water Craft Policies
001-Building Depreciation	\$70,462.51	-	\$10,600.48	-	-	-	-
002-Equipment Depreciation	\$19,999.21	-	\$3,008.71	-	-	-	-
104-County Administrative Office	\$7,427.00	\$3,255.53	\$1,607.09	-	-	-	-
111-County Counsel	\$213,209.70	\$11,397.88	\$33,790.28	-	-	-	-
112-Human Resources	-	\$55,433.24	\$8,339.45	-	-	-	-
113-Facilities Management	-	\$58,458.78	\$8,794.62	-	-	-	-
114-Information Technology Department (ITD)	-	\$282,473.44	\$42,495.70	-	-	-	-
116-Central Services	-	\$13,882.38	\$2,088.48	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	-	\$69,340.70	\$10,431.71	-	-	-	-
118-Talent Development	-	\$9,382.36	\$1,411.50	-	-	-	-
200-Maintenance Projects	-	\$2,296.69	\$345.52	-	-	-	-
Subtotals	\$311,098.42	\$505,920.99	\$122,913.55	-	-	-	-
Functional Costs	\$7,823,338.03		\$324,702.09	\$20,023.00	\$256,618.53	\$21,279.00	\$4,283.00
Total Allocated Costs	\$8,640,357.44		\$447,615.64	\$20,023.00	\$256,618.53	\$21,279.00	\$4,283.00

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

**112 Human Resources
 Schedule 5.5**

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Cyber Policies
001-Building Depreciation	\$70,462.51	-	-
002-Equipment Depreciation	\$19,999.21	-	-
104-County Administrative Office	\$7,427.00	\$3,255.53	-
111-County Counsel	\$213,209.70	\$11,397.88	-
112-Human Resources	-	\$55,433.24	-
113-Facilities Management	-	\$58,458.78	-
114-Information Technology Department (ITD)	-	\$282,473.44	-
116-Central Services	-	\$13,882.38	-
117-Auditor-Controller-Treasurer-Tax Collector	-	\$69,340.70	-
118-Talent Development	-	\$9,382.36	-
200-Maintenance Projects	-	\$2,296.69	-
Subtotals	\$311,098.42	\$505,920.99	-
Functional Costs	\$7,823,338.03		\$47,079.00
Total Allocated Costs	\$8,640,357.44		\$47,079.00

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

112 Human Resources
Schedule 5.6.1

Detail Allocation - Personnel Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	14	0.498%	\$15,969.19	-	\$15,969.19	-	\$15,969.19
111-County Counsel	19	0.675%	\$21,672.47	-	\$21,672.47	-	\$21,672.47
112-Human Resources	45	1.599%	\$51,329.53	-	\$51,329.53	-	\$51,329.53
113-Facilities Management	47	1.670%	\$53,610.84	-	\$53,610.84	\$3,800.32	\$57,411.16
114-Information Technology Department (ITD)	83	2.950%	\$94,674.46	-	\$94,674.46	\$6,711.20	\$101,385.66
116-Central Services	18	0.640%	\$20,531.81	-	\$20,531.81	\$1,455.44	\$21,987.25
117-Auditor-Controller-Treasurer-Tax Collector	56	1.990%	\$63,876.75	-	\$63,876.75	\$4,528.04	\$68,404.78
118-Talent Development	2	0.071%	\$2,281.31	-	\$2,281.31	\$161.72	\$2,443.03
100-Board of Supervisors	13	0.462%	\$14,828.53	-	\$14,828.53	\$1,051.15	\$15,879.68
109-Assessor	75	2.665%	\$85,549.21	-	\$85,549.21	\$6,064.33	\$91,613.55
110-Clerk	22	0.782%	\$25,094.44	-	\$25,094.44	\$1,778.87	\$26,873.31
119-Communication and Outreach	2	0.071%	\$2,281.31	-	\$2,281.31	\$161.72	\$2,443.03
132-District Attorney	103	3.660%	\$117,487.59	-	\$117,487.59	\$8,328.35	\$125,815.94
134-Child Support Services	27	0.959%	\$30,797.72	-	\$30,797.72	\$2,183.16	\$32,980.88
136-Sheriff	430	15.281%	\$490,482.16	-	\$490,482.16	\$34,768.85	\$525,251.00
137-Animal Services	19	0.675%	\$21,672.47	-	\$21,672.47	\$1,536.30	\$23,208.77
138-Emergency Services	8	0.284%	\$9,125.25	-	\$9,125.25	\$646.86	\$9,772.11
139-Probation	147	5.224%	\$167,676.46	-	\$167,676.46	\$11,886.09	\$179,562.55
141-Ag Commissioner	49	1.741%	\$55,892.15	-	\$55,892.15	\$3,962.03	\$59,854.18
142-Planning	101	3.589%	\$115,206.27	-	\$115,206.27	\$8,166.64	\$123,372.91
160-Public Health	218	7.747%	\$248,663.05	-	\$248,663.05	\$17,627.00	\$266,290.04
166-Behavioral Health	302	10.732%	\$344,478.17	-	\$344,478.17	\$24,419.05	\$368,897.22
180-Social Services	525	18.657%	\$598,844.49	-	\$598,844.49	\$42,450.34	\$641,294.83
186-Veteran's Services	9	0.320%	\$10,265.91	-	\$10,265.91	\$727.72	\$10,993.63
205-Groundwater Sustainability	1	0.036%	\$1,140.66	-	\$1,140.66	\$80.86	\$1,221.51
215-Farm Advisor	5	0.178%	\$5,703.28	-	\$5,703.28	\$404.29	\$6,107.57
222-Community Parks	28	0.995%	\$31,938.37	-	\$31,938.37	\$2,264.02	\$34,202.39
290-Community Development	20	0.711%	\$22,813.12	-	\$22,813.12	\$1,617.16	\$24,430.28
305-Parks	28	0.995%	\$31,938.37	-	\$31,938.37	\$2,264.02	\$34,202.39
375-Driving Under the Influence	7	0.249%	\$7,984.59	-	\$7,984.59	\$566.00	\$8,550.60

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

112 Human Resources
Schedule 5.6.1

Detail Allocation - Personnel Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
377-Library	78	2.772%	\$88,971.18	-	\$88,971.18	\$6,306.91	\$95,278.09
405-Public Works	238	8.458%	\$271,476.17	-	\$271,476.17	\$19,244.15	\$290,720.32
407-Fleet	10	0.355%	\$11,406.56	-	\$11,406.56	\$808.58	\$12,215.14
425-Airports	24	0.853%	\$27,375.75	-	\$27,375.75	\$1,940.59	\$29,316.34
427-Golf Courses	21	0.746%	\$23,953.78	-	\$23,953.78	\$1,698.01	\$25,651.79
720-APCD	20	0.711%	\$22,813.12	(\$22,550.00)	\$263.12	\$1,617.16	\$1,880.28
Subtotals	2,814	100.000%	\$3,209,806.48	(\$22,550.00)	\$3,187,256.48	\$221,226.90	\$3,408,483.39
Direct Billed					\$22,550.00		\$22,550.00
Total Full Functional Cost					\$3,209,806.48		\$3,431,033.39

Allocation Basis: Number of employees at the end of the fiscal year

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

112 Human Resources
Schedule 5.6.2

Detail Allocation - Departmental Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
132-District Attorney	33,914	2.588%	\$52,273.07	(\$33,913.60)	\$18,359.47	\$3,670.20	\$22,029.67
142-Planning	5,732	0.437%	\$8,835.20	(\$5,732.08)	\$3,103.12	\$620.34	\$3,723.46
160-Public Health	729,745	55.694%	\$1,124,800.45	(\$729,745.43)	\$395,055.02	\$78,974.67	\$474,029.69
166-Behavioral Health	142,538	10.879%	\$219,702.83	(\$142,538.29)	\$77,164.54	\$15,425.81	\$92,590.35
180-Social Services	398,344	30.402%	\$613,991.84	(\$398,344.20)	\$215,647.64	\$43,109.69	\$258,757.33
Subtotals	1,310,274	100.000%	\$2,019,603.38	(\$1,310,273.60)	\$709,329.78	\$141,800.71	\$851,130.49
Direct Billed					\$1,310,273.60		\$1,310,273.60
Total Full Functional Cost					\$2,019,603.38		\$2,161,404.09

Allocation Basis: Amount identified in the cost accounting system.

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

112 Human Resources
Schedule 5.6.3

Detail Allocation - Crime Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
134-Child Support Services	7	7.000%	\$2,026.92	(\$1,125.00)	\$901.92	-	\$901.92
160-Public Health	13	13.000%	\$3,764.28	(\$2,090.00)	\$1,674.28	-	\$1,674.28
166-Behavioral Health	20	20.000%	\$5,791.20	(\$3,215.00)	\$2,576.20	-	\$2,576.20
180-Social Services	13	13.000%	\$3,764.28	(\$2,090.00)	\$1,674.28	-	\$1,674.28
305-Parks	7	7.000%	\$2,026.92	(\$1,125.00)	\$901.92	-	\$901.92
377-Library	10	10.000%	\$2,895.60	(\$1,608.00)	\$1,287.60	-	\$1,287.60
405-Public Works	13	13.000%	\$3,764.28	(\$2,090.00)	\$1,674.28	-	\$1,674.28
407-Fleet	3	3.000%	\$868.68	(\$482.00)	\$386.68	-	\$386.68
425-Airports	7	7.000%	\$2,026.92	(\$1,125.00)	\$901.92	-	\$901.92
427-Golf Courses	7	7.000%	\$2,026.92	(\$1,125.00)	\$901.92	-	\$901.92
Subtotals	100	100.000%	\$28,956.00	(\$16,075.00)	\$12,881.00	-	\$12,881.00
Direct Billed					\$16,075.00		\$16,075.00
Total Full Functional Cost					\$28,956.00		\$28,956.00

Allocation Basis: Department Exposure

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

112 Human Resources
Schedule 5.6.4

Detail Allocation - Property Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
134-Child Support Services	483,823	0.087%	\$1,278.20	(\$1,268.00)	\$10.20	\$16.31	\$26.51
160-Public Health	15,926,246	2.860%	\$42,075.00	(\$41,741.00)	\$334.00	\$537.00	\$871.00
166-Behavioral Health	15,828,461	2.843%	\$41,816.66	(\$41,484.00)	\$332.66	\$533.71	\$866.37
180-Social Services	17,986,714	3.230%	\$47,518.47	(\$47,141.00)	\$377.47	\$606.48	\$983.95
305-Parks	23,892,640	4.291%	\$63,121.14	(\$62,620.00)	\$501.14	\$805.62	\$1,306.75
375-Driving Under the Influence	230,853	0.041%	\$609.88	(\$605.00)	\$4.88	\$7.78	\$12.67
377-Library	27,148,906	4.876%	\$71,723.75	(\$71,154.00)	\$569.75	\$915.41	\$1,485.16
405-Public Works	150,177,535	26.972%	\$396,748.81	(\$393,599.00)	\$3,149.81	\$5,063.72	\$8,213.53
407-Fleet	912,328	0.164%	\$2,410.25	(\$2,391.00)	\$19.25	\$30.76	\$50.01
425-Airports	18,023,107	3.237%	\$47,614.62	(\$47,237.00)	\$377.62	\$607.71	\$985.33
427-Golf Courses	7,779,697	1.397%	\$20,552.91	(\$20,390.00)	\$162.91	\$262.32	\$425.23
999-Other	278,390,310	50.000%	\$735,469.69	(\$11,312.37)	\$724,157.32	\$9,386.83	\$733,544.15
Subtotals	556,780,620	100.000%	\$1,470,939.37	(\$740,942.37)	\$729,997.00	\$18,773.66	\$748,770.66
					\$740,942.37		\$740,942.37
							\$1,489,713.03

Allocation Basis: Real and business property replacement values

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

112 Human Resources
Schedule 5.6.5

Detail Allocation - Workers' Comp

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
408-Workers' Comp ISF	100	100.000%	\$371,504.18	-	\$371,504.18	\$76,111.47	\$447,615.64
Subtotals	100	100.000%	\$371,504.18	-	\$371,504.18	\$76,111.47	\$447,615.64
Direct Billed						-	-
Total Full Functional Cost					\$371,504.18		\$447,615.64

Allocation Basis: Identified cost of services

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

112 Human Resources
Schedule 5.6.6

Detail Allocation - Aviation Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
425-Airports	100	100.000%	\$20,023.00	(\$20,100.00)	(\$77.00)	-	(\$77.00)
Subtotals	100	100.000%	\$20,023.00	(\$20,100.00)	(\$77.00)	-	(\$77.00)
Direct Billed					\$20,100.00		\$20,100.00
Total Full Functional Cost					\$20,023.00		\$20,023.00

Allocation Basis: 100% to the Airport

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

112 Human Resources
Schedule 5.6.7

Detail Allocation - Employee Benefits

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	14	0.498%	\$1,276.71	-	\$1,276.71	-	\$1,276.71
111-County Counsel	19	0.675%	\$1,732.68	-	\$1,732.68	-	\$1,732.68
112-Human Resources	45	1.599%	\$4,103.71	-	\$4,103.71	-	\$4,103.71
113-Facilities Management	47	1.670%	\$4,286.09	-	\$4,286.09	-	\$4,286.09
114-Information Technology Department (ITD)	83	2.950%	\$7,569.06	-	\$7,569.06	-	\$7,569.06
116-Central Services	18	0.640%	\$1,641.48	-	\$1,641.48	-	\$1,641.48
117-Auditor-Controller-Treasurer-Tax Collector	56	1.990%	\$5,106.84	-	\$5,106.84	-	\$5,106.84
118-Talent Development	2	0.071%	\$182.39	-	\$182.39	-	\$182.39
100-Board of Supervisors	13	0.462%	\$1,185.52	-	\$1,185.52	-	\$1,185.52
109-Assessor	75	2.665%	\$6,839.51	-	\$6,839.51	-	\$6,839.51
110-Clerk	22	0.782%	\$2,006.26	-	\$2,006.26	-	\$2,006.26
119-Communication and Outreach	2	0.071%	\$182.39	-	\$182.39	-	\$182.39
132-District Attorney	103	3.660%	\$9,392.93	-	\$9,392.93	-	\$9,392.93
134-Child Support Services	27	0.959%	\$2,462.22	-	\$2,462.22	-	\$2,462.22
136-Sheriff	430	15.281%	\$39,213.21	-	\$39,213.21	-	\$39,213.21
137-Animal Services	19	0.675%	\$1,732.68	-	\$1,732.68	-	\$1,732.68
138-Emergency Services	8	0.284%	\$729.55	-	\$729.55	-	\$729.55
139-Probation	147	5.224%	\$13,405.45	-	\$13,405.45	-	\$13,405.45
141-Ag Commissioner	49	1.741%	\$4,468.48	-	\$4,468.48	-	\$4,468.48
142-Planning	101	3.589%	\$9,210.54	-	\$9,210.54	-	\$9,210.54
160-Public Health	218	7.747%	\$19,880.18	-	\$19,880.18	-	\$19,880.18
166-Behavioral Health	302	10.732%	\$27,540.44	-	\$27,540.44	-	\$27,540.44
180-Social Services	525	18.657%	\$47,876.59	-	\$47,876.59	-	\$47,876.59
186-Veteran's Services	9	0.320%	\$820.74	-	\$820.74	-	\$820.74
205-Groundwater Sustainability	1	0.036%	\$91.19	-	\$91.19	-	\$91.19
215-Farm Advisor	5	0.178%	\$455.97	-	\$455.97	-	\$455.97
222-Community Parks	28	0.995%	\$2,553.42	-	\$2,553.42	-	\$2,553.42
290-Community Development	20	0.711%	\$1,823.87	-	\$1,823.87	-	\$1,823.87
305-Parks	28	0.995%	\$2,553.42	-	\$2,553.42	-	\$2,553.42
375-Driving Under the Influence	7	0.249%	\$638.35	-	\$638.35	-	\$638.35

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

112 Human Resources
Schedule 5.6.7

Detail Allocation - Employee Benefits (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
377-Library	78	2.772%	\$7,113.09	-	\$7,113.09	-	\$7,113.09
405-Public Works	238	8.458%	\$21,704.05	-	\$21,704.05	-	\$21,704.05
407-Fleet	10	0.355%	\$911.94	-	\$911.94	-	\$911.94
425-Airports	24	0.853%	\$2,188.64	-	\$2,188.64	-	\$2,188.64
427-Golf Courses	21	0.746%	\$1,915.06	-	\$1,915.06	-	\$1,915.06
720-APCD	20	0.711%	\$1,823.87	-	\$1,823.87	-	\$1,823.87
Subtotals	2,814	100.000%	\$256,618.53	-	\$256,618.53	-	\$256,618.53
Direct Billed							
Total Full Functional Cost					\$256,618.53		\$256,618.53

Allocation Basis: Number of employees receiving benefits

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

112 Human Resources
Schedule 5.6.8

Detail Allocation - Pollution Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
134-Child Support Services	483,823	0.174%	\$36.98	(\$22.00)	\$14.98	-	\$14.98
160-Public Health	15,926,246	5.721%	\$1,217.34	(\$736.00)	\$481.34	-	\$481.34
166-Behavioral Health	15,828,461	5.686%	\$1,209.86	(\$731.00)	\$478.86	-	\$478.86
180-Social Services	17,986,714	6.461%	\$1,374.83	(\$831.00)	\$543.83	-	\$543.83
305-Parks	23,892,640	8.582%	\$1,826.25	(\$1,105.00)	\$721.25	-	\$721.25
375-Driving Under the Influence	230,853	0.083%	\$17.65	(\$11.00)	\$6.65	-	\$6.65
377-Library	27,148,906	9.752%	\$2,075.15	(\$1,254.00)	\$821.15	-	\$821.15
405-Public Works	150,177,535	53.945%	\$11,478.95	(\$6,939.00)	\$4,539.95	-	\$4,539.95
407-Fleet	912,328	0.328%	\$69.73	(\$42.00)	\$27.73	-	\$27.73
425-Airports	18,023,107	6.474%	\$1,377.61	(\$833.00)	\$544.61	-	\$544.61
427-Golf Courses	7,779,697	2.795%	\$594.65	(\$359.00)	\$235.65	-	\$235.65
Subtotals	278,390,310	100.000%	\$21,279.00	(\$12,863.00)	\$8,416.00	-	\$8,416.00
Direct Billed					\$12,863.00		\$12,863.00
Total Full Functional Cost					\$21,279.00		\$21,279.00

Allocation Basis: Direct billings to departments

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

112 Human Resources
Schedule 5.6.9

Detail Allocation - Water Craft Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
136-Sheriff	50	50.000%	\$2,141.50	-	\$2,141.50	-	\$2,141.50
140-County Fire	33	33.000%	\$1,413.39	-	\$1,413.39	-	\$1,413.39
305-Parks	15	15.000%	\$642.45	(\$842.00)	(\$199.55)	-	(\$199.55)
405-Public Works	2	2.000%	\$85.66	(\$113.00)	(\$27.34)	-	(\$27.34)
Subtotals	100	100.000%	\$4,283.00	(\$955.00)	\$3,328.00	-	\$3,328.00
Direct Billed					\$955.00		\$955.00
Total Full Functional Cost					\$4,283.00		\$4,283.00

Allocation Basis: Hull value of watercraft by department

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

112 Human Resources
Schedule 5.6.10

Detail Allocation - Cyber Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	100	100.000%	\$47,079.00	(\$53,500.00)	(\$6,421.00)	-	(\$6,421.00)
Subtotals	100	100.000%	\$47,079.00	(\$53,500.00)	(\$6,421.00)	-	(\$6,421.00)
Direct Billed					\$53,500.00		\$53,500.00
Total Full Functional Cost					\$47,079.00		\$47,079.00

Allocation Basis: 100% to ITD

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

112 Human Resources
Schedule 5.7

Summary of Allocated Costs

Department	Total	Personnel Services	Not Allowed	Departmental Services	Crime Policies	Property Policies	Workers' Comp
104-County Administrative Office	\$17,245.90	\$15,969.19	-	-	-	-	-
111-County Counsel	\$23,405.14	\$21,672.47	-	-	-	-	-
112-Human Resources	\$55,433.24	\$51,329.53	-	-	-	-	-
113-Facilities Management	\$61,697.25	\$57,411.16	-	-	-	-	-
114-Information Technology Department (ITD)	\$102,533.72	\$101,385.66	-	-	-	-	-
116-Central Services	\$23,628.73	\$21,987.25	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$73,511.62	\$68,404.78	-	-	-	-	-
118-Talent Development	\$2,625.41	\$2,443.03	-	-	-	-	-
Subtotal for CSD	\$360,081.01	\$340,603.06	-	-	-	-	-
100-Board of Supervisors	\$17,065.20	\$15,879.68	-	-	-	-	-
109-Assessor	\$98,453.06	\$91,613.55	-	-	-	-	-
110-Clerk	\$28,879.56	\$26,873.31	-	-	-	-	-
119-Communication and Outreach	\$2,625.41	\$2,443.03	-	-	-	-	-
132-District Attorney	\$157,238.54	\$125,815.94	-	\$22,029.67	-	-	-
134-Child Support Services	\$36,386.51	\$32,980.88	-	-	\$901.92	\$26.51	-
136-Sheriff	\$566,605.71	\$525,251.00	-	-	-	-	-
137-Animal Services	\$24,941.44	\$23,208.77	-	-	-	-	-
138-Emergency Services	\$10,501.66	\$9,772.11	-	-	-	-	-
139-Probation	\$192,968.00	\$179,562.55	-	-	-	-	-
140-County Fire	\$1,413.39	-	-	-	-	-	-
141-Ag Commissioner	\$64,322.67	\$59,854.18	-	-	-	-	-
142-Planning	\$136,306.91	\$123,372.91	-	\$3,723.46	-	-	-
160-Public Health	\$763,226.54	\$266,290.04	-	\$474,029.69	\$1,674.28	\$871.00	-
166-Behavioral Health	\$492,949.43	\$368,897.22	-	\$92,590.35	\$2,576.20	\$866.37	-
180-Social Services	\$951,130.81	\$641,294.83	-	\$258,757.33	\$1,674.28	\$983.95	-
186-Veteran's Services	\$11,814.37	\$10,993.63	-	-	-	-	-
205-Groundwater Sustainability	\$1,312.71	\$1,221.51	-	-	-	-	-
215-Farm Advisor	\$6,563.54	\$6,107.57	-	-	-	-	-
222-Community Parks	\$36,755.81	\$34,202.39	-	-	-	-	-

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

112 Human Resources
Schedule 5.7

Summary of Allocated Costs (continued)

Department	Total	Personnel Services	Not Allowed	Departmental Services	Crime Policies	Property Policies	Workers' Comp
290-Community Development	\$26,254.15	\$24,430.28	-	-	-	-	-
305-Parks	\$39,486.19	\$34,202.39	-	-	\$901.92	\$1,306.75	-
375-Driving Under the Influence	\$9,208.26	\$8,550.60	-	-	-	\$12.67	-
377-Library	\$105,985.10	\$95,278.09	-	-	\$1,287.60	\$1,485.16	-
405-Public Works	\$326,824.80	\$290,720.32	-	-	\$1,674.28	\$8,213.53	-
407-Fleet	\$13,591.50	\$12,215.14	-	-	\$386.68	\$50.01	-
408-Workers' Comp ISF	\$447,615.64	-	-	-	-	-	\$447,615.64
425-Airports	\$33,859.84	\$29,316.34	-	-	\$901.92	\$985.33	-
427-Golf Courses	\$29,129.65	\$25,651.79	-	-	\$901.92	\$425.23	-
720-APCD	\$3,704.15	\$1,880.28	-	-	-	-	-
999-Other	\$733,544.15	-	-	-	-	\$733,544.15	-
Alloc Remains	\$732,352.75	-	\$732,352.75	-	-	-	-
Totals	\$6,463,098.47	\$3,408,483.39	-	\$851,130.49	\$12,881.00	\$748,770.66	\$447,615.64
Direct Billed	\$2,177,258.97	\$22,550.00	-	\$1,310,273.60	\$16,075.00	\$740,942.37	-
Total Full Functional Cost	\$8,640,357.44	\$3,431,033.39	-	\$2,161,404.09	\$28,956.00	\$1,489,713.03	\$447,615.64
Less Direct Billed	(\$2,177,258.97)	(\$22,550.00)	-	(\$1,310,273.60)	(\$16,075.00)	(\$740,942.37)	-
Less CSD Amounts	(\$360,081.01)	(\$340,603.06)	-	-	-	-	-
Total Receiving Department Allocation	\$5,370,664.70	\$3,067,880.33	-	\$851,130.49	\$12,881.00	\$748,770.66	\$447,615.64

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

**112 Human Resources
Schedule 5.7**

Summary of Allocated Costs (continued)

Department	Total	Aviation Policies	Water Craft Policies	Employee Benefits	Pollution Policies	Cyber Policies
104-County Administrative Office	\$17,245.90	-	-	\$1,276.71	-	-
111-County Counsel	\$23,405.14	-	-	\$1,732.68	-	-
112-Human Resources	\$55,433.24	-	-	\$4,103.71	-	-
113-Facilities Management	\$61,697.25	-	-	\$4,286.09	-	-
114-Information Technology Department (ITD)	\$102,533.72	-	-	\$7,569.06	-	(\$6,421.00)
116-Central Services	\$23,628.73	-	-	\$1,641.48	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$73,511.62	-	-	\$5,106.84	-	-
118-Talent Development	\$2,625.41	-	-	\$182.39	-	-
Subtotal for CSD	\$360,081.01	-	-	\$25,898.96	-	(\$6,421.00)
100-Board of Supervisors	\$17,065.20	-	-	\$1,185.52	-	-
109-Assessor	\$98,453.06	-	-	\$6,839.51	-	-
110-Clerk	\$28,879.56	-	-	\$2,006.26	-	-
119-Communication and Outreach	\$2,625.41	-	-	\$182.39	-	-
132-District Attorney	\$157,238.54	-	-	\$9,392.93	-	-
134-Child Support Services	\$36,386.51	-	-	\$2,462.22	\$14.98	-
136-Sheriff	\$566,605.71	-	\$2,141.50	\$39,213.21	-	-
137-Animal Services	\$24,941.44	-	-	\$1,732.68	-	-
138-Emergency Services	\$10,501.66	-	-	\$729.55	-	-
139-Probation	\$192,968.00	-	-	\$13,405.45	-	-
140-County Fire	\$1,413.39	-	\$1,413.39	-	-	-
141-Ag Commissioner	\$64,322.67	-	-	\$4,468.48	-	-
142-Planning	\$136,306.91	-	-	\$9,210.54	-	-
160-Public Health	\$763,226.54	-	-	\$19,880.18	\$481.34	-
166-Behavioral Health	\$492,949.43	-	-	\$27,540.44	\$478.86	-
180-Social Services	\$951,130.81	-	-	\$47,876.59	\$543.83	-
186-Veteran's Services	\$11,814.37	-	-	\$820.74	-	-
205-Groundwater Sustainability	\$1,312.71	-	-	\$91.19	-	-
215-Farm Advisor	\$6,563.54	-	-	\$455.97	-	-
222-Community Parks	\$36,755.81	-	-	\$2,553.42	-	-

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

112 Human Resources
Schedule 5.7

Summary of Allocated Costs (continued)

Department	Total	Aviation Policies	Water Craft Policies	Employee Benefits	Pollution Policies	Cyber Policies
290-Community Development	\$26,254.15	-	-	\$1,823.87	-	-
305-Parks	\$39,486.19	-	(\$199.55)	\$2,553.42	\$721.25	-
375-Driving Under the Influence	\$9,208.26	-	-	\$638.35	\$6.65	-
377-Library	\$105,985.10	-	-	\$7,113.09	\$821.15	-
405-Public Works	\$326,824.80	-	(\$27.34)	\$21,704.05	\$4,539.95	-
407-Fleet	\$13,591.50	-	-	\$911.94	\$27.73	-
408-Workers' Comp ISF	\$447,615.64	-	-	-	-	-
425-Airports	\$33,859.84	(\$77.00)	-	\$2,188.64	\$544.61	-
427-Golf Courses	\$29,129.65	-	-	\$1,915.06	\$235.65	-
720-APCD	\$3,704.15	-	-	\$1,823.87	-	-
999-Other	\$733,544.15	-	-	-	-	-
Alloc Remains	\$732,352.75	-	-	-	-	-
Totals	\$6,463,098.47	(\$77.00)	\$3,328.00	\$256,618.53	\$8,416.00	(\$6,421.00)
Direct Billed	\$2,177,258.97	\$20,100.00	\$955.00	-	\$12,863.00	\$53,500.00
Total Full Functional Cost	\$8,640,357.44	\$20,023.00	\$4,283.00	\$256,618.53	\$21,279.00	\$47,079.00
Less Direct Billed	(\$2,177,258.97)	(\$20,100.00)	(\$955.00)	-	(\$12,863.00)	(\$53,500.00)
Less CSD Amounts	(\$360,081.01)	-	-	(\$25,898.96)	-	\$6,421.00
Total Receiving Department Allocation	\$5,370,664.70	(\$77.00)	\$3,328.00	\$230,719.57	\$8,416.00	-

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

113 Facilities Management
Schedule 6.1

Narrative

Facilities Management provides costs for utilities, maintenance and custodial services for all County Departments. Expenses are assigned to departments based on the project summary report produced by the County's cost accounting system. For projects that are identified to a particular building, the allocation is based on building square footage occupied.

Not Allowed

Payments for Property taxes are not allowed for plan purposes and have not been allocated.

- County Gov't Center-** Costs for utilities, maintenance, and/or custodial services.
- Health Complex-** Costs for utilities, maintenance, and/or custodial services.
- Atascadero Medical Building-** Costs for utilities, maintenance, and/or custodial services.
- Sierra Way-** Costs for utilities, maintenance, and/or custodial services.
- Bldg 1200-** Costs for utilities, maintenance, and/or custodial services.
- Specific Depts-** Costs for utilities, maintenance, and/or custodial services.
- Kimball Bldg-** Costs for utilities, maintenance, and/or custodial services.
- County Bank Building-** Costs for utilities, maintenance, and/or custodial services.
- Monterey Parking-** Costs for rent and maintenance of off site parking.
- Not Allowed-** Not further allocated
- Longbranch, Arroyo Grande-** Costs for utilities, maintenance, and/or custodial services.
- New Govt Center-** Costs for utilities, maintenance, and/or custodial services.
- North County Center-** Costs for utilities, maintenance, and/or custodial services.

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

113 Facilities Management
Schedule 6.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$3,385,016.52	\$317,843.28	\$3,067,173.24	-	
	Total for C/A	\$3,385,016.52	\$317,843.28	\$3,067,173.24	-	
REV	Revenues	\$444,083.73	\$173,743.32	\$270,340.41	-	
	Total for REV	\$444,083.73	\$173,743.32	\$270,340.41	-	

Total per Books	\$3,829,100.25
Less General Government	-
Less Off the Top	(\$491,586.60)
Less Direct Billed	(\$3,337,513.65)
Difference	-

Fiscal Year 2022-23 Actuals
For Use In Budget Year 2024-25

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

Date Printed: 12/29/2023

**113 Facilities Management
Schedule 6.3**

Labor Distribution Summary

No Labor Distribution

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

113 Facilities Management
Schedule 6.4

Schedule of costs to be allocated

	Amount	General & Admin	County Gov't Center	Health Complex	Atascadero Medical Building	Sierra Way	Bldg 1200
<i>Sal Total %</i>		35.548%	8.951%	6.175%	0.785%	0.972%	0.906%
Wages and Benefits							
Salaries	\$5,054,255.08	\$1,796,688.23	\$452,389.61	\$312,097.70	\$39,673.32	\$49,134.27	\$45,791.87
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	\$5,054,255.08	\$1,796,688.23	\$452,389.61	\$312,097.70	\$39,673.32	\$49,134.27	\$45,791.87
Service And Supplies	DIST						
SERVICES & SUPPLIES	PROP \$4,444,693.16	\$2,264,495.63	\$897,871.31	\$104,007.93	\$6,051.51	\$40,360.59	\$42,217.67
REVENUE	PROP (\$491,586.60)	(\$230,110.09)	(\$245,101.83)	(\$8,791.05)	-	-	-
Services and Supplies Subtotal	\$3,953,106.56	\$2,034,385.54	\$652,769.48	\$95,216.88	\$6,051.51	\$40,360.59	\$42,217.67
Cost Adjustments							
Cost Adjustments Subtotal	-	-	-	-	-	-	-
Reallocate Admin		(\$3,831,073.77)	\$532,034.51	\$367,043.68	\$46,657.96	\$57,784.54	\$53,853.70
Functional Costs	\$9,007,361.64	-	\$1,637,193.60	\$774,358.26	\$92,382.79	\$147,279.40	\$141,863.24
<i>Exp Total %</i>		0.000%	18.176%	8.597%	1.026%	1.635%	1.575%

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

113 Facilities Management
Schedule 6.4

Schedule of costs to be allocated (continued)

	Amount	Specific Depts	Kimball Bldg	County Bank Building	Monterey Parking	Not Allowed	Longbranch, Arroyo Grande
<i>Sal Total %</i>		39.950%	0.496%	0.407%	0.000%	0.067%	0.376%
Wages and Benefits							
Salaries	\$5,054,255.08	\$2,019,172.49	\$25,048.82	\$20,565.36	-	\$3,383.92	\$19,006.13
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	\$5,054,255.08	\$2,019,172.49	\$25,048.82	\$20,565.36	-	\$3,383.92	\$19,006.13
Service And Supplies	DIST						
SERVICES & SUPPLIES	PROP \$4,444,693.16	\$708,585.64	\$12,926.80	\$17,263.99	\$1,309.69	\$213,507.67	\$5,581.68
REVENUE	PROP (\$491,586.60)	-	-	-	-	-	-
Services and Supplies Subtotal	\$3,953,106.56	\$708,585.64	\$12,926.80	\$17,263.99	\$1,309.69	\$213,507.67	\$5,581.68
Cost Adjustments							
Cost Adjustments Subtotal	-	-	-	-	-	-	-
Reallocate Admin		\$2,374,655.42	\$29,458.76	\$24,185.97	-	\$3,979.67	\$22,352.23
Functional Costs	\$9,007,361.64	\$5,102,413.55	\$67,434.38	\$62,015.32	\$1,309.69	\$220,871.26	\$46,940.04
<i>Exp Total %</i>		56.647%	0.749%	0.688%	0.015%	2.452%	0.521%

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

113 Facilities Management
Schedule 6.4

Schedule of costs to be allocated (continued)

	Amount	New Govt Center	North County Center
<i>Sal Total %</i>		4.767%	0.600%
Wages and Benefits			
Salaries	\$5,054,255.08	\$240,956.02	\$30,347.34
Benefits	-	-	-
Wages and Benefits Subtotal	\$5,054,255.08	\$240,956.02	\$30,347.34
Service And Supplies			
	DIST		
SERVICES & SUPPLIES	<i>PROP</i> \$4,444,693.16	\$96,997.01	\$33,516.04
REVENUE	<i>PROP</i> (\$491,586.60)	(\$7,583.63)	-
Services and Supplies Subtotal	\$3,953,106.56	\$89,413.38	\$33,516.04
Cost Adjustments			
Cost Adjustments Subtotal	-	-	-
Reallocate Admin		\$283,377.24	\$35,690.10
Functional Costs	\$9,007,361.64	\$613,746.64	\$99,553.48
<i>Exp Total %</i>		6.814%	1.105%

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

113 Facilities Management
Schedule 6.5

Service to Service Costs

Department	First Incoming	Second Incoming	County Gov't		Atascadero		Sierra Way	Bldg 1200
			Center	Health Complex	Medical Building			
001-Building Depreciation	\$47,834.65	-	\$8,694.51	\$4,112.32	\$490.61	\$782.14	\$753.38	
002-Equipment Depreciation	\$833.01	-	\$151.41	\$71.61	\$8.54	\$13.62	\$13.12	
104-County Administrative Office	\$5,795.22	\$2,979.10	\$1,594.84	\$754.32	\$89.99	\$143.47	\$138.19	
111-County Counsel	\$152,663.33	\$8,161.16	\$29,231.74	\$13,826.00	\$1,649.47	\$2,629.64	\$2,532.94	
112-Human Resources	\$57,896.94	\$3,800.32	\$11,214.20	\$5,304.08	\$632.79	\$1,008.81	\$971.71	
113-Facilities Management	-	\$143,376.96	\$26,060.44	\$12,326.04	\$1,470.53	\$2,344.36	\$2,258.14	
114-Information Technology Department (ITD)	-	\$238,832.51	\$43,410.61	\$20,532.31	\$2,449.55	\$3,905.15	\$3,761.54	
116-Central Services	-	\$14,163.93	\$2,574.46	\$1,217.67	\$145.27	\$231.59	\$223.08	
117-Auditor-Controller-Treasurer-Tax Collector	-	\$136,899.01	\$24,883.00	\$11,769.14	\$1,404.09	\$2,238.44	\$2,156.12	
118-Talent Development	-	\$9,799.35	\$1,781.15	\$842.45	\$100.51	\$160.23	\$154.34	
200-Maintenance Projects	-	\$26,449.51	\$4,807.51	\$2,273.85	\$271.28	\$432.48	\$416.57	
Subtotals	\$265,023.14	\$584,461.85	\$154,403.86	\$73,029.79	\$8,712.63	\$13,889.93	\$13,379.13	
Functional Costs	\$9,007,361.64		\$1,637,193.60	\$774,358.26	\$92,382.79	\$147,279.40	\$141,863.24	
Total Allocated Costs	\$9,856,846.62		\$1,791,597.45	\$847,388.04	\$101,095.42	\$161,169.34	\$155,242.37	

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

113 Facilities Management
Schedule 6.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Specific Depts	Kimball Bldg	County Bank		Not Allowed
					Building	Monterey Parking	
001-Building Depreciation	\$47,834.65	-	\$27,096.96	\$358.12	\$329.34	\$6.96	\$1,172.96
002-Equipment Depreciation	\$833.01	-	\$471.88	\$6.24	\$5.74	\$0.12	\$20.43
104-County Administrative Office	\$5,795.22	\$2,979.10	\$4,970.40	\$65.69	\$60.41	\$1.28	\$215.16
111-County Counsel	\$152,663.33	\$8,161.16	\$91,102.48	\$1,204.03	\$1,107.27	\$23.38	\$3,943.61
112-Human Resources	\$57,896.94	\$3,800.32	\$34,949.73	\$461.90	\$424.78	\$8.97	\$1,512.89
113-Facilities Management	-	\$143,376.96	\$81,218.96	\$1,073.40	\$987.14	\$20.85	\$3,515.77
114-Information Technology Department (ITD)	-	\$238,832.51	\$135,291.81	\$1,788.04	\$1,644.35	\$34.73	\$5,856.46
116-Central Services	-	\$14,163.93	\$8,023.47	\$106.04	\$97.52	\$2.06	\$347.32
117-Auditor-Controller-Treasurer-Tax Collector	-	\$136,899.01	\$77,549.39	\$1,024.91	\$942.54	\$19.91	\$3,356.93
118-Talent Development	-	\$9,799.35	\$5,551.06	\$73.36	\$67.47	\$1.42	\$240.29
200-Maintenance Projects	-	\$26,449.51	\$14,982.89	\$198.02	\$182.10	\$3.85	\$648.57
Subtotals	\$265,023.14	\$584,461.85	\$481,209.02	\$6,359.74	\$5,848.67	\$123.52	\$20,830.39
Functional Costs	\$9,007,361.64		\$5,102,413.55	\$67,434.38	\$62,015.32	\$1,309.69	\$220,871.26
Total Allocated Costs	\$9,856,846.62		\$5,583,622.57	\$73,794.12	\$67,863.99	\$1,433.21	\$241,701.65

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

113 Facilities Management
Schedule 6.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Longbranch,		North County
			Arroyo Grande	New Govt Center	Center
001-Building Depreciation	\$47,834.65	-	\$249.28	\$3,259.37	\$528.69
002-Equipment Depreciation	\$833.01	-	\$4.34	\$56.76	\$9.21
104-County Administrative Office	\$5,795.22	\$2,979.10	\$45.73	\$597.87	\$96.98
111-County Counsel	\$152,663.33	\$8,161.16	\$838.10	\$10,958.31	\$1,777.51
112-Human Resources	\$57,896.94	\$3,800.32	\$321.52	\$4,203.95	\$681.91
113-Facilities Management	-	\$143,376.96	\$747.18	\$9,769.47	\$1,584.67
114-Information Technology Department (ITD)	-	\$238,832.51	\$1,244.63	\$16,273.65	\$2,639.69
116-Central Services	-	\$14,163.93	\$73.81	\$965.11	\$156.55
117-Auditor-Controller-Treasurer-Tax Collector	-	\$136,899.01	\$713.42	\$9,328.07	\$1,513.07
118-Talent Development	-	\$9,799.35	\$51.07	\$667.71	\$108.31
200-Maintenance Projects	-	\$26,449.51	\$137.84	\$1,802.23	\$292.33
Subtotals	\$265,023.14	\$584,461.85	\$4,426.92	\$57,882.49	\$9,388.90
Functional Costs	\$9,007,361.64		\$46,940.04	\$613,746.64	\$99,553.48
Total Allocated Costs	\$9,856,846.62		\$51,366.96	\$671,629.13	\$108,942.38

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

113 Facilities Management
Schedule 6.6.1

Detail Allocation - County Gov't Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	2,300	1.353%	\$22,808.03	-	\$22,808.03	-	\$22,808.03
114-Information Technology Department (ITD)	24,165	14.218%	\$239,633.06	-	\$239,633.06	\$15,311.89	\$254,944.95
116-Central Services	6,587	3.876%	\$65,320.21	-	\$65,320.21	\$4,173.78	\$69,494.00
132-District Attorney	30,507	17.950%	\$302,523.72	-	\$302,523.72	\$19,330.43	\$321,854.16
135-Public Defender	226	0.133%	\$2,241.14	-	\$2,241.14	\$143.20	\$2,384.34
136-Sheriff	1,320	0.777%	\$13,089.83	-	\$13,089.83	\$836.40	\$13,926.23
139-Probation	1,789	1.053%	\$17,740.68	-	\$17,740.68	\$1,133.58	\$18,874.26
142-Planning	27,469	16.163%	\$272,397.29	-	\$272,397.29	\$17,405.44	\$289,802.73
405-Public Works	22,837	13.437%	\$226,463.90	(\$129,899.60)	\$96,564.30	\$14,470.42	\$111,034.72
999-Other	52,755	31.041%	\$523,146.79	(\$134,671.74)	\$388,475.05	\$33,427.64	\$421,902.69
Subtotals	169,955	100.000%	\$1,685,364.66	(\$264,571.34)	\$1,420,793.32	\$106,232.79	\$1,527,026.11
Direct Billed					\$264,571.34		\$264,571.34
Total Full Functional Cost					\$1,685,364.66		\$1,791,597.45

Allocation Basis: Departmental square footage

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

113 Facilities Management
Schedule 6.6.2

Detail Allocation - Health Complex

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	1,873	2.663%	\$21,227.36	-	\$21,227.36	-	\$21,227.36
116-Central Services	3,477	4.943%	\$39,406.04	-	\$39,406.04	\$2,551.82	\$41,957.86
160-Public Health	29,750	42.297%	\$337,167.02	(\$114,524.81)	\$222,642.21	\$21,833.91	\$244,476.12
166-Behavioral Health	33,982	48.314%	\$385,129.73	(\$314,075.68)	\$71,054.05	\$24,939.83	\$95,993.88
375-Driving Under the Influence	1,254	1.783%	\$14,212.01	(\$8,614.75)	\$5,597.26	\$920.33	\$6,517.59
Subtotals	70,336	100.000%	\$797,142.16	(\$437,215.24)	\$359,926.92	\$50,245.89	\$410,172.80
Direct Billed					\$437,215.24		\$437,215.24
Total Full Functional Cost					\$797,142.16		\$847,388.04

Allocation Basis: Departmental square footage

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

113 Facilities Management
Schedule 6.6.3

Detail Allocation - Atascadero Medical Building

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160-Public Health	1,647	12.055%	\$11,464.74	(\$10,789.21)	\$675.53	\$722.65	\$1,398.18
166-Behavioral Health	12,015	87.945%	\$83,636.22	(\$78,696.87)	\$4,939.35	\$5,271.80	\$10,211.15
Subtotals	13,662	100.000%	\$95,100.96	(\$89,486.08)	\$5,614.88	\$5,994.45	\$11,609.34
Direct Billed					\$89,486.08		\$89,486.08
Total Full Functional Cost					\$95,100.96		\$101,095.42

Allocation Basis: Departmental square footage

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

113 Facilities Management
Schedule 6.6.4

Detail Allocation - Sierra Way

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
141-Ag Commissioner	8,368	41.489%	\$62,903.26	-	\$62,903.26	\$3,964.95	\$66,868.21
160-Public Health	5,792	28.717%	\$43,539.16	(\$38,806.40)	\$4,732.76	\$2,744.38	\$7,477.14
215-Farm Advisor	6,009	29.793%	\$45,170.38	-	\$45,170.38	\$2,847.20	\$48,017.58
Subtotals	20,169	100.000%	\$151,612.80	(\$38,806.40)	\$112,806.40	\$9,556.54	\$122,362.94
Direct Billed					\$38,806.40		\$38,806.40
Total Full Functional Cost					\$151,612.80		\$161,169.34

Allocation Basis: Departmental square footage

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

**113 Facilities Management
Schedule 6.6.5**

Detail Allocation - Bldg 1200

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111-County Counsel	157	0.308%	\$449.74	-	\$449.74	-	\$449.74
112-Human Resources	120	0.235%	\$343.75	-	\$343.75	-	\$343.75
113-Facilities Management	19,786	38.811%	\$56,678.96	-	\$56,678.96	-	\$56,678.96
114-Information Technology Department (ITD)	1,232	2.417%	\$3,529.19	-	\$3,529.19	\$366.81	\$3,896.00
116-Central Services	185	0.363%	\$529.95	-	\$529.95	\$55.08	\$585.03
117-Auditor-Controller-Treasurer-Tax Collector	2,381	4.670%	\$6,820.61	-	\$6,820.61	\$708.91	\$7,529.52
109-Assessor	395	0.775%	\$1,131.52	-	\$1,131.52	\$117.61	\$1,249.12
110-Clerk	5,821	11.418%	\$16,674.83	-	\$16,674.83	\$1,733.12	\$18,407.95
132-District Attorney	638	1.251%	\$1,827.61	-	\$1,827.61	\$189.96	\$2,017.57
136-Sheriff	305	0.598%	\$873.70	-	\$873.70	\$90.81	\$964.51
137-Animal Services	259	0.508%	\$741.93	-	\$741.93	\$77.11	\$819.04
138-Emergency Services	2,975	5.836%	\$8,522.18	-	\$8,522.18	\$885.76	\$9,407.95
139-Probation	299	0.587%	\$856.52	-	\$856.52	\$89.02	\$945.54
142-Planning	632	1.240%	\$1,810.43	-	\$1,810.43	\$188.17	\$1,998.60
160-Public Health	7,598	14.904%	\$21,765.23	(\$21,882.24)	(\$117.01)	\$2,262.20	\$2,145.18
305-Parks	120	0.235%	\$343.75	(\$345.60)	(\$1.85)	\$35.73	\$33.88
377-Library	3,101	6.083%	\$8,883.12	(\$8,930.88)	(\$47.76)	\$923.28	\$875.52
405-Public Works	1,200	2.354%	\$3,437.52	(\$3,456.00)	(\$18.48)	\$357.28	\$338.80
999-Other	3,776	7.407%	\$10,816.73	-	\$10,816.73	\$1,124.25	\$11,940.98
Subtotals	50,980	100.000%	\$146,037.28	(\$34,614.72)	\$111,422.56	\$9,205.10	\$120,627.65
Direct Billed					\$34,614.72		\$34,614.72
Total Full Functional Cost					\$146,037.28		\$155,242.37

Allocation Basis: Departmental square footage

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

113 Facilities Management
Schedule 6.6.6

Detail Allocation - Specific Depts

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	2,508	0.060%	\$3,135.82	-	\$3,135.82	-	\$3,135.82
113-Facilities Management	245	0.006%	\$306.02	-	\$306.02	-	\$306.02
114-Information Technology Department (ITD)	10,140	0.241%	\$12,680.08	-	\$12,680.08	\$799.78	\$13,479.86
116-Central Services	179,908	4.283%	\$224,984.29	-	\$224,984.29	\$14,190.63	\$239,174.92
131-Grand Jury	8,458	0.201%	\$10,577.11	-	\$10,577.11	\$667.14	\$11,244.25
134-Child Support Services	38,436	0.915%	\$48,066.58	(\$38,436.31)	\$9,630.27	\$3,031.74	\$12,662.02
136-Sheriff	888,509	21.154%	\$1,111,126.80	-	\$1,111,126.80	\$70,083.05	\$1,181,209.86
137-Animal Services	34,199	0.814%	\$42,768.15	-	\$42,768.15	\$2,697.55	\$45,465.70
138-Emergency Services	7,971	0.190%	\$9,967.55	-	\$9,967.55	\$628.69	\$10,596.24
139-Probation	152,854	3.639%	\$191,152.22	-	\$191,152.22	\$12,056.71	\$203,208.93
140-County Fire	150,141	3.575%	\$187,759.29	(\$10,297.53)	\$177,461.76	\$11,842.70	\$189,304.46
141-Ag Commissioner	12,873	0.306%	\$16,098.95	-	\$16,098.95	\$1,015.42	\$17,114.37
142-Planning	1,504	0.036%	\$1,881.28	(\$1,504.36)	\$376.92	\$118.66	\$495.58
160-Public Health	264,535	6.298%	\$330,814.44	(\$275,632.08)	\$55,182.36	\$20,865.74	\$76,048.10
166-Behavioral Health	185,196	4.409%	\$231,597.26	(\$128,536.64)	\$103,060.62	\$14,607.73	\$117,668.35
180-Social Services	880,724	20.969%	\$1,101,391.23	(\$831,683.22)	\$269,708.01	\$69,468.99	\$339,177.01
186-Veteran's Services	19,016	0.453%	\$23,780.90	-	\$23,780.90	\$1,499.95	\$25,280.85
222-Community Parks	43,238	1.029%	\$54,071.32	-	\$54,071.32	\$3,410.49	\$57,481.81
245-Roads	105,179	2.504%	\$131,531.25	(\$65,397.84)	\$66,133.41	\$8,296.18	\$74,429.60
305-Parks	151,652	3.611%	\$189,648.22	(\$82,567.25)	\$107,080.97	\$11,961.84	\$119,042.82
375-Driving Under the Influence	2,691	0.064%	\$3,365.57	(\$2,691.27)	\$674.30	\$212.28	\$886.58
377-Library	554,035	13.191%	\$692,849.24	(\$554,034.96)	\$138,814.28	\$43,700.67	\$182,514.96
405-Public Works	233,193	5.552%	\$291,620.37	(\$181,782.93)	\$109,837.44	\$18,393.62	\$128,231.06
407-Fleet	57,385	1.366%	\$71,763.41	(\$45,263.65)	\$26,499.76	\$4,526.40	\$31,026.15
408-Workers' Comp ISF	179	0.004%	\$224.37	(\$89.71)	\$134.66	\$14.15	\$148.82
425-Airports	35,777	0.852%	\$44,741.27	(\$35,777.23)	\$8,964.04	\$2,822.00	\$11,786.04
427-Golf Courses	10,325	0.246%	\$12,911.83	(\$10,324.91)	\$2,586.92	\$814.40	\$3,401.32
430-Los Osos Sewer System	21,782	0.519%	\$27,239.20	-	\$27,239.20	\$1,718.08	\$28,957.28

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

**113 Facilities Management
 Schedule 6.6.6**

Detail Allocation - Specific Depts (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
720-APCD	558	0.013%	\$697.41	(\$557.68)	\$139.73	\$43.99	\$183.72
760-Pension Trust	3,046	0.073%	\$3,808.83	(\$3,045.72)	\$763.11	\$240.24	\$1,003.35
999-Other	143,922	3.427%	\$179,981.32	(\$128,197.17)	\$51,784.15	\$11,352.12	\$63,136.27
Subtotals	4,200,180	100.000%	\$5,252,541.60	(\$2,395,820.46)	\$2,856,721.14	\$331,080.97	\$3,187,802.11
Direct Billed					\$2,395,820.46		\$2,395,820.46
Total Full Functional Cost					\$5,252,541.60		\$5,583,622.57

Allocation Basis: Identified costs as accumulated in the cost accounting system

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

113 Facilities Management
Schedule 6.6.7

Detail Allocation - Kimball Bldg

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	120	0.675%	\$468.25	-	\$468.25	-	\$468.25
113-Facilities Management	3,979	22.366%	\$15,526.49	-	\$15,526.49	-	\$15,526.49
117-Auditor-Controller-Treasurer-Tax Collector	1,823	10.247%	\$7,113.54	-	\$7,113.54	\$582.63	\$7,696.17
222-Community Parks	1,929	10.843%	\$7,527.17	-	\$7,527.17	\$616.51	\$8,143.67
305-Parks	3,148	17.695%	\$12,283.84	-	\$12,283.84	\$1,006.10	\$13,289.93
405-Public Works	4,121	23.165%	\$16,080.59	-	\$16,080.59	\$1,317.07	\$17,397.65
999-Other	2,670	15.008%	\$10,418.63	(\$1,543.40)	\$8,875.23	\$853.33	\$9,728.56
Subtotals	17,790	100.000%	\$69,418.50	(\$1,543.40)	\$67,875.10	\$4,375.62	\$72,250.72
Direct Billed					\$1,543.40		\$1,543.40
Total Full Functional Cost					\$69,418.50		\$73,794.12

Allocation Basis: Departmental square footage

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

113 Facilities Management
Schedule 6.6.8

Detail Allocation - County Bank Building

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
116-Central Services	4,230	46.870%	\$29,921.68	-	\$29,921.68	\$1,886.04	\$31,807.72
405-Public Works	4,795	53.130%	\$33,918.31	(\$31,132.16)	\$2,786.15	\$2,137.96	\$4,924.11
Subtotals	9,025	100.000%	\$63,839.99	(\$31,132.16)	\$32,707.83	\$4,024.00	\$36,731.83
Direct Billed					\$31,132.16		\$31,132.16
Total Full Functional Cost					\$63,839.99		\$67,863.99

Allocation Basis: Departmental square footage

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

113 Facilities Management
Schedule 6.6.9

Detail Allocation - Monterey Parking

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	8	7.339%	\$98.95	-	\$98.95	-	\$98.95
111-County Counsel	7	6.422%	\$86.58	-	\$86.58	-	\$86.58
112-Human Resources	4	3.670%	\$49.48	-	\$49.48	-	\$49.48
114-Information Technology Department (ITD)	12	11.009%	\$148.43	-	\$148.43	\$11.33	\$159.76
116-Central Services	3	2.752%	\$37.11	-	\$37.11	\$2.83	\$39.94
117-Auditor-Controller-Treasurer-Tax Collector	7	6.422%	\$86.58	-	\$86.58	\$6.61	\$93.19
109-Assessor	2	1.835%	\$24.74	-	\$24.74	\$1.89	\$26.63
132-District Attorney	1	0.917%	\$12.37	-	\$12.37	\$0.94	\$13.31
139-Probation	1	0.917%	\$12.37	-	\$12.37	\$0.94	\$13.31
142-Planning	8	7.339%	\$98.95	-	\$98.95	\$7.55	\$106.51
160-Public Health	1	0.917%	\$12.37	-	\$12.37	\$0.94	\$13.31
180-Social Services	1	0.917%	\$12.37	-	\$12.37	\$0.94	\$13.31
222-Community Parks	2	1.835%	\$24.74	-	\$24.74	\$1.89	\$26.63
305-Parks	5	4.587%	\$61.85	-	\$61.85	\$4.72	\$66.57
405-Public Works	30	27.523%	\$371.07	-	\$371.07	\$28.33	\$399.40
407-Fleet	1	0.917%	\$12.37	-	\$12.37	\$0.94	\$13.31
999-Other	16	14.679%	\$197.90	-	\$197.90	\$15.11	\$213.01
Subtotals	109	100.000%	\$1,348.22	-	\$1,348.22	\$84.98	\$1,433.21
Direct Billed						-	-
Total Full Functional Cost					\$1,348.22		\$1,433.21

Allocation Basis: Spaces allocated per department

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

113 Facilities Management
Schedule 6.6.10

Detail Allocation - Longbranch, Arroyo Grande

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
166-Behavioral Health	6,615	89.055%	\$43,032.37	(\$38,999.13)	\$4,033.24	\$2,712.44	\$6,745.68
375-Driving Under the Influence	813	10.945%	\$5,288.79	(\$5,324.72)	(\$35.93)	\$333.37	\$297.43
Subtotals	7,428	100.000%	\$48,321.16	(\$44,323.85)	\$3,997.31	\$3,045.80	\$7,043.11
Direct Billed					\$44,323.85		\$44,323.85
Total Full Functional Cost					\$48,321.16		\$51,366.96

Allocation Basis: Departmental square footage

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

113 Facilities Management
Schedule 6.6.11

Detail Allocation - New Govt Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	7,562	7.377%	\$46,609.06	-	\$46,609.06	-	\$46,609.06
111-County Counsel	9,442	9.211%	\$58,196.61	-	\$58,196.61	-	\$58,196.61
112-Human Resources	8,836	8.620%	\$54,461.47	-	\$54,461.47	-	\$54,461.47
113-Facilities Management	4,353	4.247%	\$26,830.10	-	\$26,830.10	-	\$26,830.10
116-Central Services	257	0.251%	\$1,584.04	-	\$1,584.04	\$141.54	\$1,725.58
117-Auditor-Controller-Treasurer-Tax Collector	23,278	22.709%	\$143,476.03	-	\$143,476.03	\$12,819.67	\$156,295.70
100-Board of Supervisors	11,907	11.616%	\$73,389.86	-	\$73,389.86	\$6,557.43	\$79,947.29
109-Assessor	22,087	21.547%	\$136,135.19	-	\$136,135.19	\$12,163.77	\$148,298.96
110-Clerk	12,169	11.872%	\$75,004.72	-	\$75,004.72	\$6,701.72	\$81,706.44
138-Emergency Services	1,937	1.890%	\$11,938.87	-	\$11,938.87	\$1,066.75	\$13,005.62
405-Public Works	678	0.661%	\$4,178.91	-	\$4,178.91	\$373.39	\$4,552.30
Subtotals	102,506	100.000%	\$631,804.87	-	\$631,804.87	\$39,824.26	\$671,629.13
Direct Billed							
Total Full Functional Cost					\$631,804.87		\$671,629.13

Allocation Basis: Departmental square footage

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

113 Facilities Management
Schedule 6.6.12

Detail Allocation - North County Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
109-Assessor	3,045	67.817%	\$69,501.03	-	\$69,501.03	\$4,380.83	\$73,881.86
110-Clerk	264	5.880%	\$6,025.71	-	\$6,025.71	\$379.82	\$6,405.52
142-Planning	1,181	26.303%	\$26,955.90	-	\$26,955.90	\$1,699.10	\$28,655.00
Subtotals	4,490	100.000%	\$102,482.64	-	\$102,482.64	\$6,459.74	\$108,942.38
Direct Billed							
Total Full Functional Cost					\$102,482.64		\$108,942.38

Allocation Basis: Departmental square footage

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

113 Facilities Management
Schedule 6.7

Summary of Allocated Costs

Department	Total	County Gov't			Atascadero	Sierra Way	Bldg 1200
		New Govt Center	Center	Health Complex	Medical Building		
104-County Administrative Office	\$46,708.01	\$46,609.06	-	-	-	-	-
111-County Counsel	\$58,732.93	\$58,196.61	-	-	-	-	\$449.74
112-Human Resources	\$58,458.78	\$54,461.47	-	-	-	-	\$343.75
113-Facilities Management	\$143,376.96	\$26,830.10	\$22,808.03	\$21,227.36	-	-	\$56,678.96
114-Information Technology Department (ITD)	\$272,480.57	-	\$254,944.95	-	-	-	\$3,896.00
116-Central Services	\$384,785.04	\$1,725.58	\$69,494.00	\$41,957.86	-	-	\$585.03
117-Auditor-Controller-Treasurer-Tax Collector	\$171,614.59	\$156,295.70	-	-	-	-	\$7,529.52
Subtotal for CSD	\$1,136,156.88	\$344,118.53	\$347,246.98	\$63,185.21	-	-	\$69,483.01
100-Board of Supervisors	\$79,947.29	\$79,947.29	-	-	-	-	-
109-Assessor	\$223,456.57	\$148,298.96	-	-	-	-	\$1,249.12
110-Clerk	\$106,519.91	\$81,706.44	-	-	-	-	\$18,407.95
131-Grand Jury	\$11,244.25	-	-	-	-	-	-
132-District Attorney	\$323,885.04	-	\$321,854.16	-	-	-	\$2,017.57
134-Child Support Services	\$12,662.02	-	-	-	-	-	-
135-Public Defender	\$2,384.34	-	\$2,384.34	-	-	-	-
136-Sheriff	\$1,196,100.60	-	\$13,926.23	-	-	-	\$964.51
137-Animal Services	\$46,284.74	-	-	-	-	-	\$819.04
138-Emergency Services	\$33,009.80	\$13,005.62	-	-	-	-	\$9,407.95
139-Probation	\$223,042.04	-	\$18,874.26	-	-	-	\$945.54
140-County Fire	\$189,304.46	-	-	-	-	-	-
141-Ag Commissioner	\$83,982.59	-	-	-	-	\$66,868.21	-
142-Planning	\$321,058.41	-	\$289,802.73	-	-	-	\$1,998.60
160-Public Health	\$331,558.04	-	-	\$244,476.12	\$1,398.18	\$7,477.14	\$2,145.18
166-Behavioral Health	\$230,619.07	-	-	\$95,993.88	\$10,211.15	-	-
180-Social Services	\$339,190.32	-	-	-	-	-	-
186-Veteran's Services	\$25,280.85	-	-	-	-	-	-
215-Farm Advisor	\$48,017.58	-	-	-	-	\$48,017.58	-

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

113 Facilities Management
Schedule 6.7

Summary of Allocated Costs (continued)

Department	Total	County Gov't			Atascadero	Sierra Way	Bldg 1200
		New Govt Center	Center	Health Complex	Medical Building		
222-Community Parks	\$65,652.10	-	-	-	-	-	-
245-Roads	\$74,429.60	-	-	-	-	-	-
305-Parks	\$132,433.19	-	-	-	-	-	\$33.88
375-Driving Under the Influence	\$7,701.60	-	-	\$6,517.59	-	-	-
377-Library	\$183,390.48	-	-	-	-	-	\$875.52
405-Public Works	\$266,878.04	\$4,552.30	\$111,034.72	-	-	-	\$338.80
407-Fleet	\$31,039.47	-	-	-	-	-	-
408-Workers' Comp ISF	\$148.82	-	-	-	-	-	-
425-Airports	\$11,786.04	-	-	-	-	-	-
427-Golf Courses	\$3,401.32	-	-	-	-	-	-
430-Los Osos Sewer System	\$28,957.28	-	-	-	-	-	-
720-APCD	\$183.72	-	-	-	-	-	-
760-Pension Trust	\$1,003.35	-	-	-	-	-	-
999-Other	\$506,921.50	-	\$421,902.69	-	-	-	\$11,940.98
Alloc Remains	\$241,701.65	-	-	-	-	-	-
Totals	\$6,519,332.97	\$671,629.13	\$1,527,026.11	\$410,172.80	\$11,609.34	\$122,362.94	\$120,627.65
Direct Billed	\$3,337,513.65	-	\$264,571.34	\$437,215.24	\$89,486.08	\$38,806.40	\$34,614.72
Total Full Functional Cost	\$9,856,846.62	\$671,629.13	\$1,791,597.45	\$847,388.04	\$101,095.42	\$161,169.34	\$155,242.37
Less Direct Billed	(\$3,337,513.65)	-	(\$264,571.34)	(\$437,215.24)	(\$89,486.08)	(\$38,806.40)	(\$34,614.72)
Less CSD Amounts	(\$1,136,156.88)	(\$344,118.53)	(\$347,246.98)	(\$63,185.21)	-	-	(\$69,483.01)
Total Receiving Department Allocation	\$5,141,474.44	\$327,510.60	\$1,179,779.13	\$346,987.59	\$11,609.34	\$122,362.94	\$51,144.65

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

113 Facilities Management
Schedule 6.7

Summary of Allocated Costs (continued)

Department	Total	Specific Depts	Kimball Bldg	County Bank Building	Monterey Parking	Not Allowed	Longbranch, Arroyo Grande
104-County Administrative Office	\$46,708.01	-	-	-	\$98.95	-	-
111-County Counsel	\$58,732.93	-	-	-	\$86.58	-	-
112-Human Resources	\$58,458.78	\$3,135.82	\$468.25	-	\$49.48	-	-
113-Facilities Management	\$143,376.96	\$306.02	\$15,526.49	-	-	-	-
114-Information Technology Department (ITD)	\$272,480.57	\$13,479.86	-	-	\$159.76	-	-
116-Central Services	\$384,785.04	\$239,174.92	-	\$31,807.72	\$39.94	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$171,614.59	-	\$7,696.17	-	\$93.19	-	-
Subtotal for CSD	\$1,136,156.88	\$256,096.62	\$23,690.91	\$31,807.72	\$527.90	-	-
100-Board of Supervisors	\$79,947.29	-	-	-	-	-	-
109-Assessor	\$223,456.57	-	-	-	\$26.63	-	-
110-Clerk	\$106,519.91	-	-	-	-	-	-
131-Grand Jury	\$11,244.25	\$11,244.25	-	-	-	-	-
132-District Attorney	\$323,885.04	-	-	-	\$13.31	-	-
134-Child Support Services	\$12,662.02	\$12,662.02	-	-	-	-	-
135-Public Defender	\$2,384.34	-	-	-	-	-	-
136-Sheriff	\$1,196,100.60	\$1,181,209.86	-	-	-	-	-
137-Animal Services	\$46,284.74	\$45,465.70	-	-	-	-	-
138-Emergency Services	\$33,009.80	\$10,596.24	-	-	-	-	-
139-Probation	\$223,042.04	\$203,208.93	-	-	\$13.31	-	-
140-County Fire	\$189,304.46	\$189,304.46	-	-	-	-	-
141-Ag Commissioner	\$83,982.59	\$17,114.37	-	-	-	-	-
142-Planning	\$321,058.41	\$495.58	-	-	\$106.51	-	-
160-Public Health	\$331,558.04	\$76,048.10	-	-	\$13.31	-	-
166-Behavioral Health	\$230,619.07	\$117,668.35	-	-	-	-	\$6,745.68
180-Social Services	\$339,190.32	\$339,177.01	-	-	\$13.31	-	-
186-Veteran's Services	\$25,280.85	\$25,280.85	-	-	-	-	-
215-Farm Advisor	\$48,017.58	-	-	-	-	-	-

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

113 Facilities Management
Schedule 6.7

Summary of Allocated Costs (continued)

Department	Total	Specific Depts	Kimball Bldg	County Bank Building	Monterey Parking	Not Allowed	Longbranch, Arroyo Grande
222-Community Parks	\$65,652.10	\$57,481.81	\$8,143.67	-	\$26.63	-	-
245-Roads	\$74,429.60	\$74,429.60	-	-	-	-	-
305-Parks	\$132,433.19	\$119,042.82	\$13,289.93	-	\$66.57	-	-
375-Driving Under the Influence	\$7,701.60	\$886.58	-	-	-	-	\$297.43
377-Library	\$183,390.48	\$182,514.96	-	-	-	-	-
405-Public Works	\$266,878.04	\$128,231.06	\$17,397.65	\$4,924.11	\$399.40	-	-
407-Fleet	\$31,039.47	\$31,026.15	-	-	\$13.31	-	-
408-Workers' Comp ISF	\$148.82	\$148.82	-	-	-	-	-
425-Airports	\$11,786.04	\$11,786.04	-	-	-	-	-
427-Golf Courses	\$3,401.32	\$3,401.32	-	-	-	-	-
430-Los Osos Sewer System	\$28,957.28	\$28,957.28	-	-	-	-	-
720-APCD	\$183.72	\$183.72	-	-	-	-	-
760-Pension Trust	\$1,003.35	\$1,003.35	-	-	-	-	-
999-Other	\$506,921.50	\$63,136.27	\$9,728.56	-	\$213.01	-	-
Alloc Remains	\$241,701.65	-	-	-	-	\$241,701.65	-
Totals	\$6,519,332.97	\$3,187,802.11	\$72,250.72	\$36,731.83	\$1,433.21	-	\$7,043.11
Direct Billed	\$3,337,513.65	\$2,395,820.46	\$1,543.40	\$31,132.16	-	-	\$44,323.85
Total Full Functional Cost	\$9,856,846.62	\$5,583,622.57	\$73,794.12	\$67,863.99	\$1,433.21	-	\$51,366.96
Less Direct Billed	(\$3,337,513.65)	(\$2,395,820.46)	(\$1,543.40)	(\$31,132.16)	-	-	(\$44,323.85)
Less CSD Amounts	(\$1,136,156.88)	(\$256,096.62)	(\$23,690.91)	(\$31,807.72)	(\$527.90)	-	-
Total Receiving Department Allocation	\$5,141,474.44	\$2,931,705.49	\$48,559.81	\$4,924.11	\$905.30	-	\$7,043.11

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

**113 Facilities Management
 Schedule 6.7**

Summary of Allocated Costs (continued)

Department	Total	North County Center
104-County Administrative Office	\$46,708.01	-
111-County Counsel	\$58,732.93	-
112-Human Resources	\$58,458.78	-
113-Facilities Management	\$143,376.96	-
114-Information Technology Department (ITD)	\$272,480.57	-
116-Central Services	\$384,785.04	-
117-Auditor-Controller-Treasurer-Tax Collector	\$171,614.59	-
Subtotal for CSD	\$1,136,156.88	-
100-Board of Supervisors	\$79,947.29	-
109-Assessor	\$223,456.57	\$73,881.86
110-Clerk	\$106,519.91	\$6,405.52
131-Grand Jury	\$11,244.25	-
132-District Attorney	\$323,885.04	-
134-Child Support Services	\$12,662.02	-
135-Public Defender	\$2,384.34	-
136-Sheriff	\$1,196,100.60	-
137-Animal Services	\$46,284.74	-
138-Emergency Services	\$33,009.80	-
139-Probation	\$223,042.04	-
140-County Fire	\$189,304.46	-
141-Ag Commissioner	\$83,982.59	-
142-Planning	\$321,058.41	\$28,655.00
160-Public Health	\$331,558.04	-
166-Behavioral Health	\$230,619.07	-
180-Social Services	\$339,190.32	-
186-Veteran's Services	\$25,280.85	-
215-Farm Advisor	\$48,017.58	-

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

**113 Facilities Management
 Schedule 6.7**

Summary of Allocated Costs (continued)

Department	Total	North County Center
222-Community Parks	\$65,652.10	-
245-Roads	\$74,429.60	-
305-Parks	\$132,433.19	-
375-Driving Under the Influence	\$7,701.60	-
377-Library	\$183,390.48	-
405-Public Works	\$266,878.04	-
407-Fleet	\$31,039.47	-
408-Workers' Comp ISF	\$148.82	-
425-Airports	\$11,786.04	-
427-Golf Courses	\$3,401.32	-
430-Los Osos Sewer System	\$28,957.28	-
720-APCD	\$183.72	-
760-Pension Trust	\$1,003.35	-
999-Other	\$506,921.50	-
Alloc Remains	\$241,701.65	-
Totals	\$6,519,332.97	\$108,942.38
Direct Billed	\$3,337,513.65	-
Total Full Functional Cost	\$9,856,846.62	\$108,942.38
Less Direct Billed	(\$3,337,513.65)	-
Less CSD Amounts	(\$1,136,156.88)	-
Total Receiving Department Allocation	\$5,141,474.44	\$108,942.38

114 Information Technology Department (ITD)
Schedule 7.1

Narrative

ITD provides data processing, office automation, radio communications, and telephone services to County departments. Expenses have been functionalized based on the County's project cost accounting system and the department's current fee schedule. Incoming costs for equipment and building use are spread to functions based on their proportionate costs. All other incoming costs are spread to functions based on functional expenditures.

Not Allowed

Costs related to the maintenance of the property tax system and other property tax charges are classified as non-allocable.

- Telephone Services-** Costs of telephone and voice mail services.
- WinTel and Countywide** Management of applications and associated systems administration.
- Projects-**
- Departmental Services-** Cost of providing data processing services and support.
- IT Consulting-**
- Network Connections-** Costs of providing internet services and support.
- Not Allowed-** Not further allocated
- Departmental Services-** Cost of providing dedicated IT staffing to departments.
- Dedicated Staff-**

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

114 Information Technology Department (ITD)
Schedule 7.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$5,163,415.61	\$163,335.93	\$5,000,079.68	-	
	Total for C/A	\$5,163,415.61	\$163,335.93	\$5,000,079.68	-	
REV	Outside revenues	\$220,052.61	\$35,878.57	\$184,174.04	-	
	Total for REV	\$220,052.61	\$35,878.57	\$184,174.04	-	

Total per Books	\$5,383,468.22
Less General Government	-
Less Off the Top	(\$199,214.50)
Less Direct Billed	(\$5,184,253.72)
Difference	-

Fiscal Year 2022-23 Actuals
For Use In Budget Year 2024-25

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

Date Printed: 12/29/2023

**114 Information Technology Department (ITD)
Schedule 7.3**

Labor Distribution Summary

No Labor Distribution

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

114 Information Technology Department (ITD)
Schedule 7.4

Schedule of costs to be allocated

		Amount	General & Admin	Telephone Services	WinTel and Countywide Projects	Departmental Services-IT Consulting	Network Connections	Not Allowed
<i>Sal Total %</i>			11.892%	0.937%	54.725%	8.591%	8.077%	14.366%
Wages and Benefits								
Salaries		\$15,016,589.84	\$1,785,827.28	\$140,721.75	\$8,217,861.13	\$1,290,096.30	\$1,212,936.79	\$2,157,214.13
Benefits		-	-	-	-	-	-	-
Wages and Benefits Subtotal		\$15,016,589.84	\$1,785,827.28	\$140,721.75	\$8,217,861.13	\$1,290,096.30	\$1,212,936.79	\$2,157,214.13
Service And Supplies								
	DIST							
FIXED ASSETS	<i>DISA</i>	\$353,107.17						
SERVICES & SUPPLIES	<i>PROP</i>	\$6,060,237.50	\$393,095.76	\$482,365.53	\$2,233,862.05	-	\$2,918,538.14	\$32,376.02
REVENUES	<i>PROP</i>	(\$199,214.50)	(\$163,335.93)	-	(\$30,346.78)	-	(\$5,531.79)	-
Services and Supplies Subtotal		\$5,861,023.00	\$229,759.83	\$482,365.53	\$2,203,515.27	-	\$2,913,006.35	\$32,376.02
Cost Adjustments								
FIXED ASSETS	<i>DISA</i>	(\$353,107.17)						
Cost Adjustments Subtotal		-	-	-	-	-	-	-
Reallocate Admin			(\$2,015,587.11)	\$21,437.69	\$1,251,916.88	\$196,534.51	\$184,779.96	\$328,632.08
Functional Costs		\$20,877,612.84	-	\$644,524.97	\$11,673,293.28	\$1,486,630.81	\$4,310,723.10	\$2,518,222.23
<i>Exp Total %</i>			0.000%	3.087%	55.913%	7.121%	20.648%	12.062%

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

114 Information Technology Department (ITD)
Schedule 7.4

Schedule of costs to be allocated (continued)

		Amount	Departmental Services- Dedicated Staff
<i>Sal Total %</i>			1.411%
Wages and Benefits			
Salaries		\$15,016,589.84	\$211,932.46
Benefits		-	-
Wages and Benefits Subtotal		\$15,016,589.84	\$211,932.46
Service And Supplies			
	DIST		
FIXED ASSETS	<i>DISA</i>	\$353,107.17	
SERVICES & SUPPLIES	<i>PROP</i>	\$6,060,237.50	-
REVENUES	<i>PROP</i>	(\$199,214.50)	-
Services and Supplies Subtotal		\$5,861,023.00	-
Cost Adjustments			
FIXED ASSETS	<i>DISA</i>	(\$353,107.17)	
Cost Adjustments Subtotal		-	-
Reallocate Admin			\$32,286.00
Functional Costs		\$20,877,612.84	\$244,218.46
<i>Exp Total %</i>			1.170%

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

114 Information Technology Department (ITD)
Schedule 7.5

Service to Service Costs

Department	First Incoming	Second Incoming	Telephone Services	WinTel and Countywide Projects	Departmental Services-IT Consulting	Network Connections	Not Allowed
001-Building Depreciation	\$41,775.48	-	\$1,289.68	\$23,357.91	\$2,974.70	\$8,625.63	\$5,038.89
002-Equipment Depreciation	\$1,928,340.71	-	\$575,443.66	\$1,115.74	\$709,352.05	\$642,429.26	-
104-County Administrative Office	\$22,237.99	\$8,594.51	\$951.85	\$17,239.37	\$2,195.49	\$6,366.17	\$3,718.96
111-County Counsel	\$12,182.36	\$651.25	\$396.19	\$7,175.65	\$913.84	\$2,649.83	\$1,547.97
112-Human Resources	\$95,822.52	\$6,711.20	\$3,165.38	\$57,329.65	\$7,301.11	\$21,170.74	\$12,367.44
113-Facilities Management	\$255,990.76	\$16,489.82	\$8,411.91	\$152,351.98	\$19,402.51	\$56,260.66	\$32,866.14
114-Information Technology Department (ITD)	-	\$381,001.50	\$11,762.12	\$213,029.25	\$27,129.95	\$78,667.61	\$45,955.75
116-Central Services	-	\$41,753.95	\$1,289.01	\$23,345.88	\$2,973.17	\$8,621.18	\$5,036.29
117-Auditor-Controller-Treasurer-Tax Collector	-	\$154,071.11	\$4,756.42	\$86,145.74	\$10,970.93	\$31,811.97	\$18,583.80
118-Talent Development	-	\$17,305.24	\$534.24	\$9,675.88	\$1,232.25	\$3,573.12	\$2,087.33
200-Maintenance Projects	-	\$116,271.03	\$3,589.47	\$65,010.59	\$8,279.30	\$24,007.16	\$14,024.41
Subtotals	\$2,356,349.82	\$742,849.62	\$611,589.92	\$655,777.63	\$792,725.31	\$884,183.32	\$141,226.99
Functional Costs	\$20,877,612.84		\$644,524.97	\$11,673,293.28	\$1,486,630.81	\$4,310,723.10	\$2,518,222.23
Total Allocated Costs	\$23,976,812.28		\$1,256,114.89	\$12,329,070.91	\$2,279,356.12	\$5,194,906.42	\$2,659,449.22

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

**114 Information Technology Department (ITD)
 Schedule 7.5**

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Departmental Services- Dedicated Staff
001-Building Depreciation	\$41,775.48	-	\$488.67
002-Equipment Depreciation	\$1,928,340.71	-	-
104-County Administrative Office	\$22,237.99	\$8,594.51	\$360.67
111-County Counsel	\$12,182.36	\$651.25	\$150.12
112-Human Resources	\$95,822.52	\$6,711.20	\$1,199.40
113-Facilities Management	\$255,990.76	\$16,489.82	\$3,187.38
114-Information Technology Department (ITD)	-	\$381,001.50	\$4,456.81
116-Central Services	-	\$41,753.95	\$488.42
117-Auditor-Controller-Treasurer-Tax Collector	-	\$154,071.11	\$1,802.27
118-Talent Development	-	\$17,305.24	\$202.43
200-Maintenance Projects	-	\$116,271.03	\$1,360.09
Subtotals	\$2,356,349.82	\$742,849.62	\$13,696.26
Functional Costs	\$20,877,612.84		\$244,218.46
Total Allocated Costs	\$23,976,812.28		\$257,914.72

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

**114 Information Technology Department (ITD)
Schedule 7.6.1**

Detail Allocation - Telephone Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	3,263	0.521%	\$6,418.75	(\$3,263.40)	\$3,155.35	-	\$3,155.35
111-County Counsel	3,836	0.612%	\$7,545.30	(\$3,836.16)	\$3,709.14	-	\$3,709.14
112-Human Resources	7,445	1.187%	\$14,643.80	(\$7,445.16)	\$7,198.64	-	\$7,198.64
113-Facilities Management	10,077	1.607%	\$19,821.11	(\$10,077.39)	\$9,743.72	-	\$9,743.72
116-Central Services	3,795	0.605%	\$7,465.15	(\$3,795.41)	\$3,669.74	\$144.50	\$3,814.24
117-Auditor-Controller-Treasurer-Tax Collector	11,195	1.786%	\$22,019.25	(\$11,194.96)	\$10,824.29	\$426.22	\$11,250.51
100-Board of Supervisors	2,245	0.358%	\$4,415.12	(\$2,244.72)	\$2,170.40	\$85.46	\$2,255.86
109-Assessor	17,555	2.800%	\$34,528.35	(\$17,554.80)	\$16,973.55	\$668.36	\$17,641.90
110-Clerk	7,386	1.178%	\$14,526.97	(\$7,385.76)	\$7,141.21	\$281.19	\$7,422.41
130-Waste Mgmt	492	0.078%	\$967.71	(\$492.00)	\$475.71	\$18.73	\$494.44
131-Grand Jury	362	0.058%	\$712.09	(\$362.04)	\$350.05	\$13.78	\$363.84
132-District Attorney	19,073	3.042%	\$37,513.79	(\$19,072.65)	\$18,441.14	\$726.14	\$19,167.28
134-Child Support Services	4,882	0.779%	\$9,603.00	(\$4,882.33)	\$4,720.67	\$185.88	\$4,906.55
135-Public Defender	186	0.030%	\$366.37	(\$186.27)	\$180.10	\$7.09	\$187.19
136-Sheriff	63,071	10.060%	\$124,053.10	(\$63,070.71)	\$60,982.39	\$2,401.26	\$63,383.65
137-Animal Services	3,261	0.520%	\$6,413.14	(\$3,260.55)	\$3,152.59	\$124.14	\$3,276.73
138-Emergency Services	22,022	3.512%	\$43,313.91	(\$22,021.53)	\$21,292.38	\$838.42	\$22,130.79
139-Probation	30,631	4.885%	\$60,247.03	(\$30,630.62)	\$29,616.41	\$1,166.19	\$30,782.60
140-County Fire	19,769	3.153%	\$38,883.82	(\$19,769.20)	\$19,114.62	\$752.66	\$19,867.29
141-Ag Commissioner	11,426	1.822%	\$22,472.85	(\$11,425.58)	\$11,047.27	\$435.00	\$11,482.27
142-Planning	20,990	3.348%	\$41,284.20	(\$20,989.59)	\$20,294.61	\$799.13	\$21,093.73
160-Public Health	52,149	8.318%	\$102,571.44	(\$52,149.07)	\$50,422.37	\$1,985.45	\$52,407.82
166-Behavioral Health	67,405	10.751%	\$132,577.61	(\$67,404.72)	\$65,172.89	\$2,566.27	\$67,739.16
180-Social Services	127,944	20.407%	\$251,652.28	(\$127,944.31)	\$123,707.97	\$4,871.17	\$128,579.13
184-Law Enforcement Medical Care	35	0.006%	\$67.98	(\$34.56)	\$33.42	\$1.32	\$34.73
186-Veteran's Services	1,606	0.256%	\$3,159.22	(\$1,606.20)	\$1,553.02	\$61.15	\$1,614.17
201-Public Works Special Services	679	0.108%	\$1,335.34	(\$678.91)	\$656.43	\$25.85	\$682.28

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

114 Information Technology Department (ITD)
Schedule 7.6.1

Detail Allocation - Telephone Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
205-Groundwater Sustainability	138	0.022%	\$271.90	(\$138.24)	\$133.66	\$5.26	\$138.93
222-Community Parks	4,612	0.736%	\$9,071.51	(\$4,612.11)	\$4,459.40	\$175.59	\$4,634.99
215-Farm Advisor	3,867	0.617%	\$7,605.61	(\$3,866.82)	\$3,738.79	\$147.22	\$3,886.01
245-Roads	1,240	0.198%	\$2,439.69	(\$1,240.38)	\$1,199.31	\$47.22	\$1,246.53
305-Parks	10,740	1.713%	\$21,123.64	(\$10,739.62)	\$10,384.02	\$408.88	\$10,792.91
375-Driving Under the Influence	1,476	0.235%	\$2,903.38	(\$1,476.13)	\$1,427.25	\$56.20	\$1,483.45
377-Library	22,641	3.611%	\$44,531.67	(\$22,640.66)	\$21,891.01	\$861.99	\$22,753.00
405-Public Works	54,095	8.628%	\$106,398.26	(\$54,094.69)	\$52,303.57	\$2,059.52	\$54,363.09
407-Fleet	1,638	0.261%	\$3,221.63	(\$1,637.93)	\$1,583.70	\$62.36	\$1,646.06
425-Airports	6,933	1.106%	\$13,637.19	(\$6,933.38)	\$6,703.81	\$263.97	\$6,967.78
427-Golf Courses	4,682	0.747%	\$9,208.17	(\$4,681.59)	\$4,526.58	\$178.24	\$4,704.82
760-Pension Trust	2,131	0.340%	\$4,190.63	(\$2,130.59)	\$2,060.04	\$81.12	\$2,141.16
Subtotals	626,971	100.000%	\$1,233,181.95	(\$626,970.74)	\$606,211.21	\$22,932.94	\$629,144.15
Direct Billed					\$626,970.74		\$626,970.74
Total Full Functional Cost					\$1,233,181.95		\$1,256,114.89

Allocation Basis: Billed services

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

114 Information Technology Department (ITD)
Schedule 7.6.2

Detail Allocation - WinTel and Countywide Projects

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	5,315,028	0.806%	\$96,078.68	-	\$96,078.68	-	\$96,078.68
111-County Counsel	5,272,215	0.800%	\$95,304.75	-	\$95,304.75	-	\$95,304.75
112-Human Resources	9,112,734	1.383%	\$164,729.03	-	\$164,729.03	-	\$164,729.03
113-Facilities Management	9,473,108	1.437%	\$171,243.44	-	\$171,243.44	-	\$171,243.44
114-Information Technology Department (ITD)	21,076,827	3.198%	\$381,001.50	-	\$381,001.50	-	\$381,001.50
116-Central Services	3,085,673	0.468%	\$55,779.08	-	\$55,779.08	\$2,105.14	\$57,884.22
117-Auditor-Controller-Treasurer-Tax Collector	9,444,745	1.433%	\$170,730.73	-	\$170,730.73	\$6,443.48	\$177,174.21
118-Talent Development	663,461	0.101%	\$11,993.25	-	\$11,993.25	\$452.63	\$12,445.88
200-Maintenance Projects	2,684,943	0.407%	\$48,535.17	-	\$48,535.17	\$1,831.75	\$50,366.91
100-Board of Supervisors	2,091,479	0.317%	\$37,807.24	-	\$37,807.24	\$1,426.87	\$39,234.11
109-Assessor	11,371,666	1.725%	\$205,563.29	-	\$205,563.29	\$7,758.09	\$213,321.37
110-Clerk	4,116,082	0.625%	\$74,405.57	-	\$74,405.57	\$2,808.11	\$77,213.69
119-Communication and Outreach	229,032	0.035%	\$4,140.16	-	\$4,140.16	\$156.25	\$4,296.42
130-Waste Mgmt	1,359,192	0.206%	\$24,569.84	-	\$24,569.84	\$927.28	\$25,497.12
131-Grand Jury	92,310	0.014%	\$1,668.67	-	\$1,668.67	\$62.98	\$1,731.65
132-District Attorney	22,171,993	3.364%	\$400,798.59	-	\$400,798.59	\$15,126.39	\$415,924.98
134-Child Support Services	4,271,531	0.648%	\$77,215.59	(\$37,070.80)	\$40,144.79	\$2,914.16	\$43,058.96
135-Public Defender	8,117,285	1.232%	\$146,734.50	-	\$146,734.50	\$5,537.85	\$152,272.36
136-Sheriff	96,226,253	14.600%	\$1,739,462.34	-	\$1,739,462.34	\$65,648.39	\$1,805,110.73
137-Animal Services	3,306,537	0.502%	\$59,771.59	-	\$59,771.59	\$2,255.82	\$62,027.41
138-Emergency Services	1,925,420	0.292%	\$34,805.42	-	\$34,805.42	\$1,313.58	\$36,119.00
139-Probation	26,635,065	4.041%	\$481,476.64	-	\$481,476.64	\$18,171.23	\$499,647.86
140-County Fire	28,447,939	4.316%	\$514,247.59	-	\$514,247.59	\$19,408.02	\$533,655.61
141-Ag Commissioner	7,338,263	1.113%	\$132,652.28	-	\$132,652.28	\$5,006.38	\$137,658.66
142-Planning	17,434,984	2.645%	\$315,168.65	-	\$315,168.65	\$11,894.66	\$327,063.31
160-Public Health	39,832,996	6.044%	\$720,052.94	(\$289,243.00)	\$430,809.94	\$27,175.25	\$457,985.19
166-Behavioral Health	93,902,150	14.248%	\$1,697,450.01	(\$718,746.00)	\$978,704.01	\$64,062.82	\$1,042,766.82
180-Social Services	81,989,743	12.440%	\$1,482,111.86	(\$624,862.32)	\$857,249.54	\$55,935.82	\$913,185.36
184-Law Enforcement Medical Care	9,835,669	1.492%	\$177,797.38	-	\$177,797.38	\$6,710.18	\$184,507.57
186-Veteran's Services	1,099,279	0.167%	\$19,871.44	-	\$19,871.44	\$749.96	\$20,621.40

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

114 Information Technology Department (ITD)
Schedule 7.6.2

Detail Allocation - WinTel and Countywide Projects (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
201-Public Works Special Services	2,722,423	0.413%	\$49,212.69	-	\$49,212.69	\$1,857.32	\$51,070.00
205-Groundwater Sustainability	1,131,197	0.172%	\$20,448.42	-	\$20,448.42	\$771.74	\$21,220.15
215-Farm Advisor	592,081	0.090%	\$10,702.93	-	\$10,702.93	\$403.94	\$11,106.86
222-Community Parks	5,567,281	0.845%	\$100,638.60	-	\$100,638.60	\$3,798.16	\$104,436.77
245-Roads	36,875,835	5.595%	\$666,596.95	(\$171,792.40)	\$494,804.55	\$25,157.78	\$519,962.33
266-County Wide Automation	79,645	0.012%	\$1,439.73	-	\$1,439.73	\$54.34	\$1,494.06
290-Community Development	696,894	0.106%	\$12,597.61	-	\$12,597.61	\$475.44	\$13,073.05
305-Parks	7,002,997	1.063%	\$126,591.75	(\$53,936.96)	\$72,654.79	\$4,777.65	\$77,432.44
330-Wildlife and Grazing	879	0.000%	\$15.89	(\$28.52)	(\$12.63)	\$0.60	(\$12.03)
331-Fish and Game	40,262	0.006%	\$727.81	(\$222.28)	\$505.53	\$27.47	\$533.00
335-Solid Waste Management	591,520	0.090%	\$10,692.79	-	\$10,692.79	\$403.55	\$11,096.34
351-Emergency Medical Services	319,741	0.049%	\$5,779.89	(\$3,570.88)	\$2,209.01	\$218.14	\$2,427.15
375-Driving Under the Influence	1,135,952	0.172%	\$20,534.37	(\$13,572.08)	\$6,962.29	\$774.98	\$7,737.27
377-Library	12,101,241	1.836%	\$218,751.66	(\$98,861.40)	\$119,890.26	\$8,255.82	\$128,146.09
405-Public Works	24,291,737	3.686%	\$439,116.77	(\$199,685.16)	\$239,431.61	\$16,572.54	\$256,004.15
407-Fleet	5,619,820	0.853%	\$101,588.34	(\$43,838.44)	\$57,749.90	\$3,834.01	\$61,583.91
408-Workers' Comp ISF	5,387,801	0.817%	\$97,394.18	(\$43,394.60)	\$53,999.58	\$3,675.72	\$57,675.30
409-Liability Insurance ISF	4,569,422	0.693%	\$82,600.51	(\$33,992.48)	\$48,608.03	\$3,117.39	\$51,725.42
410-Unemployment Insurance ISF	80,438	0.012%	\$1,454.06	(\$295.88)	\$1,158.18	\$54.88	\$1,213.06
411-Medical Malpractice ISF	838,635	0.127%	\$15,159.83	(\$4,170.68)	\$10,989.15	\$572.14	\$11,561.30
412-County Dental Plan ISF	272,549	0.041%	\$4,926.81	(\$1,826.20)	\$3,100.61	\$185.94	\$3,286.55
425-Airports	7,931,418	1.203%	\$143,374.62	(\$57,072.84)	\$86,301.78	\$5,411.05	\$91,712.83
427-Golf Courses	4,086,993	0.620%	\$73,879.74	(\$24,657.52)	\$49,222.22	\$2,788.27	\$52,010.49
430-Los Osos Sewer System	4,733,250	0.718%	\$85,561.99	(\$36,031.36)	\$49,530.63	\$3,229.16	\$52,759.80
720-APCD	4,431,987	0.672%	\$80,116.12	(\$37,414.24)	\$42,701.88	\$3,023.63	\$45,725.52
760-Pension Trust	35,975	0.005%	\$650.31	(\$742.96)	(\$92.65)	\$24.54	(\$68.10)
Subtotals	659,061,575	100.000%	\$11,913,721.62	(\$2,495,029.00)	\$9,418,692.62	\$415,349.28	\$9,834,041.91
Direct Billed					\$2,495,029.00		\$2,495,029.00
Total Full Functional Cost					\$11,913,721.62		\$12,329,070.91

Allocation Basis: Prior year adjusted departmental expenditures

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

114 Information Technology Department (ITD)
Schedule 7.6.3

Detail Allocation - Departmental Services-IT Consulting

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	114	0.008%	\$184.54	-	\$184.54	-	\$184.54
111-County Counsel	6,789	0.495%	\$11,021.27	-	\$11,021.27	-	\$11,021.27
112-Human Resources	21,014	1.532%	\$34,111.20	(\$789.36)	\$33,321.84	-	\$33,321.84
113-Facilities Management	1,046	0.076%	\$1,698.37	(\$1,046.25)	\$652.12	-	\$652.12
116-Central Services	25,804	1.881%	\$41,886.82	-	\$41,886.82	\$1,016.61	\$42,903.44
117-Auditor-Controller-Treasurer-Tax Collector	381	0.028%	\$619.12	-	\$619.12	\$15.03	\$634.15
100-Board of Supervisors	32,909	2.399%	\$53,420.93	-	\$53,420.93	\$1,296.55	\$54,717.48
109-Assessor	62,449	4.553%	\$101,373.29	(\$694.56)	\$100,678.73	\$2,460.37	\$103,139.10
110-Clerk	8,242	0.601%	\$13,379.04	-	\$13,379.04	\$324.71	\$13,703.75
131-Grand Jury	5,522	0.403%	\$8,963.06	-	\$8,963.06	\$217.54	\$9,180.59
132-District Attorney	28,004	2.042%	\$45,458.47	-	\$45,458.47	\$1,103.30	\$46,561.76
134-Child Support Services	695	0.051%	\$1,127.47	(\$694.56)	\$432.91	\$27.36	\$460.28
135-Public Defender	24,008	1.750%	\$38,972.22	-	\$38,972.22	\$945.87	\$39,918.10
136-Sheriff	253,050	18.450%	\$410,773.01	-	\$410,773.01	\$9,969.63	\$420,742.65
137-Animal Services	713	0.052%	\$1,157.36	-	\$1,157.36	\$28.09	\$1,185.45
138-Emergency Services	8,515	0.621%	\$13,822.88	-	\$13,822.88	\$335.49	\$14,158.36
139-Probation	2,063	0.150%	\$3,348.33	-	\$3,348.33	\$81.27	\$3,429.59
140-County Fire	49,880	3.637%	\$80,969.30	-	\$80,969.30	\$1,965.16	\$82,934.46
141-Ag Commissioner	146	0.011%	\$237.39	-	\$237.39	\$5.76	\$243.15
160-Public Health	72,316	5.272%	\$117,389.68	(\$5,469.66)	\$111,920.02	\$2,849.10	\$114,769.12
166-Behavioral Health	37,019	2.699%	\$60,092.31	(\$37,018.85)	\$23,073.46	\$1,458.47	\$24,531.92
180-Social Services	2,431	0.177%	\$3,946.15	(\$2,430.96)	\$1,515.19	\$95.77	\$1,610.97
186-Veteran's Services	4,072	0.297%	\$6,610.51	-	\$6,610.51	\$160.44	\$6,770.95
215-Farm Advisor	8,420	0.614%	\$13,668.41	-	\$13,668.41	\$331.74	\$14,000.14
222-Community Parks	179	0.013%	\$289.95	-	\$289.95	\$7.04	\$296.99
245-Roads	731	0.053%	\$1,186.45	-	\$1,186.45	\$28.80	\$1,215.24
266-County Wide Automation	192,199	14.013%	\$311,995.07	(\$98,036.07)	\$213,959.00	\$7,572.25	\$221,531.26
305-Parks	6,564	0.479%	\$10,654.64	(\$6,563.61)	\$4,091.03	\$258.59	\$4,349.62

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

114 Information Technology Department (ITD)
Schedule 7.6.3

Detail Allocation - Departmental Services-IT Consulting (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
377-Library	27,769	2.025%	\$45,077.69	(\$27,769.35)	\$17,308.34	\$1,094.05	\$18,402.40
405-Public Works	23,569	1.718%	\$38,259.13	(\$6,804.08)	\$31,455.05	\$928.57	\$32,383.61
407-Fleet	9,214	0.672%	\$14,956.62	(\$9,213.77)	\$5,742.85	\$363.00	\$6,105.85
425-Airports	28,180	2.055%	\$45,743.61	(\$28,179.58)	\$17,564.03	\$1,110.22	\$18,674.25
427-Golf Courses	4,928	0.359%	\$7,999.44	(\$4,927.92)	\$3,071.52	\$194.15	\$3,265.67
760-Pension Trust	10,971	0.800%	\$17,808.85	(\$10,970.84)	\$6,838.01	\$432.23	\$7,270.24
999-Other	411,669	30.014%	\$668,257.51	(\$340,221.47)	\$328,036.04	\$16,218.89	\$344,254.93
Subtotals	1,371,573	100.000%	\$2,226,460.08	(\$580,830.89)	\$1,645,629.19	\$52,896.04	\$1,698,525.23
Direct Billed					\$580,830.89		\$580,830.89
Total Full Functional Cost					\$2,226,460.08		\$2,279,356.12

Allocation Basis: Accumulated hours of services

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

114 Information Technology Department (ITD)
Schedule 7.6.4

Detail Allocation - Network Connections

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	6,909	0.551%	\$27,762.28	(\$6,908.95)	\$20,853.33	-	\$20,853.33
111-County Counsel	10,236	0.816%	\$41,130.70	(\$10,235.83)	\$30,894.87	-	\$30,894.87
112-Human Resources	25,546	2.036%	\$102,650.30	(\$25,426.38)	\$77,223.92	-	\$77,223.92
113-Facilities Management	18,949	1.510%	\$76,142.01	(\$18,948.78)	\$57,193.23	-	\$57,193.23
116-Central Services	9,939	0.792%	\$39,938.11	(\$9,939.04)	\$29,999.07	\$1,277.83	\$31,276.90
117-Auditor-Controller-Treasurer-Tax Collector	33,646	2.682%	\$135,200.27	(\$32,316.96)	\$102,883.31	\$4,325.78	\$107,209.09
118-Talent Development	455	0.036%	\$1,826.32	(\$454.50)	\$1,371.82	\$58.43	\$1,430.25
100-Board of Supervisors	5,809	0.463%	\$23,343.67	(\$5,809.33)	\$17,534.34	\$746.89	\$18,281.23
109-Assessor	36,734	2.928%	\$147,610.01	(\$35,558.62)	\$112,051.39	\$4,722.83	\$116,774.22
110-Clerk	12,487	0.995%	\$50,175.39	(\$11,873.26)	\$38,302.13	\$1,605.38	\$39,907.51
131-Grand Jury	7,342	0.585%	\$29,504.18	(\$7,342.44)	\$22,161.74	\$944.00	\$23,105.73
132-District Attorney	52,148	4.156%	\$209,545.94	(\$52,147.82)	\$157,398.12	\$6,704.49	\$164,102.61
134-Child Support Services	3,469	0.276%	\$13,937.86	(\$3,468.59)	\$10,469.27	\$445.95	\$10,915.21
135-Public Defender	1,755	0.140%	\$7,052.61	-	\$7,052.61	\$225.65	\$7,278.26
136-Sheriff	167,321	13.336%	\$672,346.86	(\$166,605.26)	\$505,741.60	\$21,511.96	\$527,253.56
137-Animal Services	7,110	0.567%	\$28,569.56	(\$7,109.85)	\$21,459.71	\$914.09	\$22,373.80
138-Emergency Services	15,596	1.243%	\$62,667.94	(\$15,595.61)	\$47,072.33	\$2,005.08	\$49,077.42
139-Probation	59,151	4.715%	\$237,685.33	(\$58,912.06)	\$178,773.27	\$7,604.82	\$186,378.10
140-County Fire	3,169	0.253%	\$12,734.82	(\$3,066.96)	\$9,667.86	\$407.45	\$10,075.31
141-Ag Commissioner	23,400	1.865%	\$94,029.34	(\$23,400.24)	\$70,629.10	\$3,008.50	\$73,637.60
142-Planning	47,618	3.795%	\$191,343.65	(\$46,800.06)	\$144,543.59	\$6,122.10	\$150,665.69
160-Public Health	131,625	10.491%	\$528,907.86	(\$131,923.56)	\$396,984.30	\$16,922.58	\$413,906.88
166-Behavioral Health	141,550	11.282%	\$568,793.13	(\$141,550.45)	\$427,242.68	\$18,198.72	\$445,441.40
180-Social Services	226,676	18.067%	\$910,855.67	(\$226,676.49)	\$684,179.18	\$29,143.13	\$713,322.30
184-Law Enforcement Medical Care	305	0.024%	\$1,227.19	(\$117.96)	\$1,109.23	\$39.26	\$1,148.50
186-Veteran's Services	4,165	0.332%	\$16,738.06	(\$4,165.45)	\$12,572.61	\$535.54	\$13,108.15
205-Groundwater Sustainability	265	0.021%	\$1,066.50	(\$265.41)	\$801.09	\$34.12	\$835.21
215-Farm Advisor	3,944	0.314%	\$15,847.36	(\$3,943.79)	\$11,903.57	\$507.04	\$12,410.61

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

114 Information Technology Department (ITD)
Schedule 7.6.4

Detail Allocation - Network Connections (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
222-Community Parks	8,738	0.696%	\$35,111.32	(\$8,737.84)	\$26,373.48	\$1,123.40	\$27,496.88
305-Parks	14,021	1.118%	\$56,339.92	(\$14,020.81)	\$42,319.11	\$1,802.61	\$44,121.72
375-Driving Under the Influence	3,421	0.273%	\$13,745.98	(\$3,420.84)	\$10,325.14	\$439.81	\$10,764.95
377-Library	4,975	0.397%	\$19,992.56	(\$4,975.37)	\$15,017.19	\$639.67	\$15,656.86
405-Public Works	110,318	8.793%	\$443,293.49	(\$110,318.48)	\$332,975.01	\$14,183.32	\$347,158.33
407-Fleet	4,558	0.363%	\$18,317.01	(\$4,558.39)	\$13,758.62	\$586.06	\$14,344.68
425-Airports	14,108	1.124%	\$56,688.86	(\$14,107.65)	\$42,581.21	\$1,813.78	\$44,394.99
427-Golf Courses	4,773	0.380%	\$19,180.26	(\$4,773.22)	\$14,407.04	\$613.68	\$15,020.72
720-APCD	9,274	0.739%	\$37,267.02	(\$9,274.31)	\$27,992.71	\$1,192.37	\$29,185.08
760-Pension Trust	3,912	0.312%	\$15,720.22	(\$3,912.15)	\$11,808.07	\$502.97	\$12,311.04
999-Other	19,221	1.532%	\$77,236.36	(\$21,115.59)	\$56,120.77	\$2,471.20	\$58,591.97
Subtotals	1,254,639	100.000%	\$5,041,525.90	(\$1,249,778.30)	\$3,791,747.60	\$153,380.52	\$3,945,128.12
Direct Billed					\$1,249,778.30		\$1,249,778.30
Total Full Functional Cost					\$5,041,525.90		\$5,194,906.42

Allocation Basis: Network log-ons

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

114 Information Technology Department (ITD)
Schedule 7.6.5

Detail Allocation - Departmental Services-Dedicated Staff

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
139-Probation	89,499	42.230%	\$105,247.71	(\$98,510.44)	\$6,737.27	\$3,669.61	\$10,406.88
140-County Fire	120,023	56.633%	\$141,143.08	(\$129,625.04)	\$11,518.04	\$4,921.15	\$16,439.18
160-Public Health	567	0.267%	\$666.54	(\$825.26)	(\$158.72)	\$23.24	(\$135.48)
180-Social Services	1,843	0.870%	\$2,167.82	(\$2,684.05)	(\$516.23)	\$75.58	(\$440.65)
Subtotals	211,932	100.000%	\$249,225.14	(\$231,644.79)	\$17,580.35	\$8,689.58	\$26,269.93
Direct Billed					\$231,644.79		\$231,644.79
Total Full Functional Cost					\$249,225.14		\$257,914.72

Allocation Basis: Accumulated hours of services

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

114 Information Technology Department (ITD)
Schedule 7.7

Summary of Allocated Costs

Department	Total	Telephone Services	WinTel and Countywide Projects	Departmental Services-IT Consulting	Network Connections	Not Allowed	Departmental Services-Dedicated Staff
104-County Administrative Office	\$120,271.89	\$3,155.35	\$96,078.68	\$184.54	\$20,853.33	-	-
111-County Counsel	\$140,930.05	\$3,709.14	\$95,304.75	\$11,021.27	\$30,894.87	-	-
112-Human Resources	\$282,473.44	\$7,198.64	\$164,729.03	\$33,321.84	\$77,223.92	-	-
113-Facilities Management	\$238,832.51	\$9,743.72	\$171,243.44	\$652.12	\$57,193.23	-	-
114-Information Technology Department (ITD)	\$381,001.50	-	\$381,001.50	-	-	-	-
116-Central Services	\$135,878.80	\$3,814.24	\$57,884.22	\$42,903.44	\$31,276.90	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$296,267.95	\$11,250.51	\$177,174.21	\$634.15	\$107,209.09	-	-
118-Talent Development	\$13,876.14	-	\$12,445.88	-	\$1,430.25	-	-
200-Maintenance Projects	\$50,366.91	-	\$50,366.91	-	-	-	-
Subtotal for CSD	\$1,659,899.18	\$38,871.60	\$1,206,228.63	\$88,717.35	\$326,081.60	-	-
100-Board of Supervisors	\$114,488.67	\$2,255.86	\$39,234.11	\$54,717.48	\$18,281.23	-	-
109-Assessor	\$450,876.59	\$17,641.90	\$213,321.37	\$103,139.10	\$116,774.22	-	-
110-Clerk	\$138,247.35	\$7,422.41	\$77,213.69	\$13,703.75	\$39,907.51	-	-
119-Communication and Outreach	\$4,296.42	-	\$4,296.42	-	-	-	-
130-Waste Mgmt	\$25,991.56	\$494.44	\$25,497.12	-	-	-	-
131-Grand Jury	\$34,381.81	\$363.84	\$1,731.65	\$9,180.59	\$23,105.73	-	-
132-District Attorney	\$645,756.64	\$19,167.28	\$415,924.98	\$46,561.76	\$164,102.61	-	-
134-Child Support Services	\$59,341.00	\$4,906.55	\$43,058.96	\$460.28	\$10,915.21	-	-
135-Public Defender	\$199,655.91	\$187.19	\$152,272.36	\$39,918.10	\$7,278.26	-	-
136-Sheriff	\$2,816,490.59	\$63,383.65	\$1,805,110.73	\$420,742.65	\$527,253.56	-	-
137-Animal Services	\$88,863.39	\$3,276.73	\$62,027.41	\$1,185.45	\$22,373.80	-	-
138-Emergency Services	\$121,485.58	\$22,130.79	\$36,119.00	\$14,158.36	\$49,077.42	-	-
139-Probation	\$730,645.03	\$30,782.60	\$499,647.86	\$3,429.59	\$186,378.10	-	\$10,406.88
140-County Fire	\$662,971.86	\$19,867.29	\$533,655.61	\$82,934.46	\$10,075.31	-	\$16,439.18
141-Ag Commissioner	\$223,021.69	\$11,482.27	\$137,658.66	\$243.15	\$73,637.60	-	-
142-Planning	\$498,822.74	\$21,093.73	\$327,063.31	-	\$150,665.69	-	-
160-Public Health	\$1,038,933.52	\$52,407.82	\$457,985.19	\$114,769.12	\$413,906.88	-	(\$135.48)
166-Behavioral Health	\$1,580,479.31	\$67,739.16	\$1,042,766.82	\$24,531.92	\$445,441.40	-	-

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

114 Information Technology Department (ITD)
Schedule 7.7

Summary of Allocated Costs (continued)

Department	Total	Telephone Services	WinTel and Countywide Projects	Departmental Services-IT Consulting	Network Connections	Not Allowed	Departmental Services-Dedicated Staff
180-Social Services	\$1,756,257.11	\$128,579.13	\$913,185.36	\$1,610.97	\$713,322.30	-	(\$440.65)
184-Law Enforcement Medical Care	\$185,690.79	\$34.73	\$184,507.57	-	\$1,148.50	-	-
186-Veteran's Services	\$42,114.66	\$1,614.17	\$20,621.40	\$6,770.95	\$13,108.15	-	-
201-Public Works Special Services	\$51,752.28	\$682.28	\$51,070.00	-	-	-	-
205-Groundwater Sustainability	\$22,194.29	\$138.93	\$21,220.15	-	\$835.21	-	-
215-Farm Advisor	\$41,403.62	\$3,886.01	\$11,106.86	\$14,000.14	\$12,410.61	-	-
222-Community Parks	\$136,865.63	\$4,634.99	\$104,436.77	\$296.99	\$27,496.88	-	-
245-Roads	\$522,424.10	\$1,246.53	\$519,962.33	\$1,215.24	-	-	-
266-County Wide Automation	\$223,025.32	-	\$1,494.06	\$221,531.26	-	-	-
290-Community Development	\$13,073.05	-	\$13,073.05	-	-	-	-
305-Parks	\$136,696.69	\$10,792.91	\$77,432.44	\$4,349.62	\$44,121.72	-	-
330-Wildlife and Grazing	(\$12.03)	-	(\$12.03)	-	-	-	-
331-Fish and Game	\$533.00	-	\$533.00	-	-	-	-
335-Solid Waste Management	\$11,096.34	-	\$11,096.34	-	-	-	-
351-Emergency Medical Services	\$2,427.15	-	\$2,427.15	-	-	-	-
375-Driving Under the Influence	\$19,985.68	\$1,483.45	\$7,737.27	-	\$10,764.95	-	-
377-Library	\$184,958.34	\$22,753.00	\$128,146.09	\$18,402.40	\$15,656.86	-	-
405-Public Works	\$689,909.19	\$54,363.09	\$256,004.15	\$32,383.61	\$347,158.33	-	-
407-Fleet	\$83,680.49	\$1,646.06	\$61,583.91	\$6,105.85	\$14,344.68	-	-
408-Workers' Comp ISF	\$57,675.30	-	\$57,675.30	-	-	-	-
409-Liability Insurance ISF	\$51,725.42	-	\$51,725.42	-	-	-	-
410-Unemployment Insurance ISF	\$1,213.06	-	\$1,213.06	-	-	-	-
411-Medical Malpractice ISF	\$11,561.30	-	\$11,561.30	-	-	-	-
412-County Dental Plan ISF	\$3,286.55	-	\$3,286.55	-	-	-	-
425-Airports	\$161,749.86	\$6,967.78	\$91,712.83	\$18,674.25	\$44,394.99	-	-
427-Golf Courses	\$75,001.70	\$4,704.82	\$52,010.49	\$3,265.67	\$15,020.72	-	-
430-Los Osos Sewer System	\$52,759.80	-	\$52,759.80	-	-	-	-
720-APCD	\$74,910.60	-	\$45,725.52	-	\$29,185.08	-	-
760-Pension Trust	\$21,654.34	\$2,141.16	(\$68.10)	\$7,270.24	\$12,311.04	-	-
999-Other	\$402,846.90	-	-	\$344,254.93	\$58,591.97	-	-

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

114 Information Technology Department (ITD)
Schedule 7.7

Summary of Allocated Costs (continued)

Department	Total	Telephone Services	WinTel and Countywide Projects	Departmental Services-IT Consulting	Network Connections	Not Allowed	Departmental Services-Dedicated Staff
Alloc Remains	\$2,659,449.22	-	-	-	-	\$2,659,449.22	-
Totals	\$18,792,558.56	\$629,144.15	\$9,834,041.91	\$1,698,525.23	\$3,945,128.12	-	\$26,269.93
Direct Billed	\$5,184,253.72	\$626,970.74	\$2,495,029.00	\$580,830.89	\$1,249,778.30	-	\$231,644.79
Total Full Functional Cost	\$23,976,812.28	\$1,256,114.89	\$12,329,070.91	\$2,279,356.12	\$5,194,906.42	-	\$257,914.72
Less Direct Billed	(\$5,184,253.72)	(\$626,970.74)	(\$2,495,029.00)	(\$580,830.89)	(\$1,249,778.30)	-	(\$231,644.79)
Less CSD Amounts	(\$1,659,899.18)	(\$38,871.60)	(\$1,206,228.63)	(\$88,717.35)	(\$326,081.60)	-	-
Total Receiving Department Allocation	\$14,473,210.16	\$590,272.55	\$8,627,813.27	\$1,609,807.88	\$3,619,046.52	-	\$26,269.93

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

**116 Central Services
Schedule 8.1**

Narrative

The Central Services Department provides Purchasing, Real Property Services and Mail Services for County Department purposes. This department's expenses are assigned to functions based on the project summary report produced by the County's cost accounting system.

Not Allowed

Payments for Property taxes are not allowed for plan purposes and have not been allocated.

Purchasing Costs for preparing and reviewing Requests for Proposals, Bids, etc.

Solicitations-

Real Property Svcs- Costs of providing rental agreement management services.

Social Services Rents- Outside facility rental costs for Social Services.

Not Allowed- Not further allocated

Purchasing Services- Costs related to approving and managing purchase orders.

Mail Services- Departmental costs for postage.

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

116 Central Services
Schedule 8.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$1,211,556.56	\$296,885.83	\$914,670.73	-	
	Total for C/A	\$1,211,556.56	\$296,885.83	\$914,670.73	-	
REV	Revenues	\$358,933.07	\$332,529.57	\$26,403.50	-	
	Total for REV	\$358,933.07	\$332,529.57	\$26,403.50	-	

Total per Books	\$1,570,489.63
Less General Government	-
Less Off the Top	(\$629,415.40)
Less Direct Billed	(\$941,074.23)
Difference	-

Fiscal Year 2022-23 Actuals
For Use In Budget Year 2024-25

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

Date Printed: 12/29/2023

**116 Central Services
Schedule 8.3**

Labor Distribution Summary

No Labor Distribution

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

116 Central Services
Schedule 8.4

Schedule of costs to be allocated

	Amount	General & Admin	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Not Allowed	Purchasing Services
<i>Sal Total %</i>		38.695%	10.889%	23.954%	0.000%	12.720%	7.010%
Wages and Benefits							
Salaries	\$2,448,684.33	\$947,523.21	\$266,632.23	\$586,550.64	-	\$311,472.59	\$171,656.80
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	\$2,448,684.33	\$947,523.21	\$266,632.23	\$586,550.64	-	\$311,472.59	\$171,656.80
Service And Supplies							
	DIST						
REVENUE	<i>PROP</i> (\$629,415.40)	(\$279,655.75)	(\$55,274.03)	(\$294,485.62)	-	-	-
TRANSFERS OUT	<i>DISA</i> \$110,000.00						
SERVICES & SUPPLIES	<i>PROP</i> \$3,597,144.54	\$67,361.84	\$19,159.04	\$61,687.60	\$2,960,155.71	\$6,641.41	\$12,334.52
Services and Supplies Subtotal	\$2,967,729.14	(\$212,293.91)	(\$36,114.99)	(\$232,798.02)	\$2,960,155.71	\$6,641.41	\$12,334.52
Cost Adjustments							
TRANSFERS OUT	<i>DISA</i> (\$110,000.00)						
Cost Adjustments Subtotal	-	-	-	-	-	-	-
Reallocate Admin		(\$735,229.30)	\$130,589.47	\$287,277.10	-	\$152,551.10	\$84,072.99
Functional Costs	\$5,416,413.47	-	\$361,106.71	\$641,029.72	\$2,960,155.71	\$470,665.10	\$268,064.31
<i>Exp Total %</i>		0.000%	6.667%	11.835%	54.652%	8.690%	4.949%

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

116 Central Services
Schedule 8.4

Schedule of costs to be allocated (continued)

	Amount	Mail Services
<i>Sal Total %</i>		6.732%
Wages and Benefits		
Salaries	\$2,448,684.33	\$164,848.86
Benefits	-	-
Wages and Benefits Subtotal	\$2,448,684.33	\$164,848.86
Service And Supplies		
	DIST	
REVENUE	<i>PROP</i> (\$629,415.40)	-
TRANSFERS OUT	<i>DISA</i> \$110,000.00	
SERVICES & SUPPLIES	<i>PROP</i> \$3,597,144.54	\$469,804.42
Services and Supplies Subtotal	\$2,967,729.14	\$469,804.42
Cost Adjustments		
TRANSFERS OUT	<i>DISA</i> (\$110,000.00)	
Cost Adjustments Subtotal	-	-
Reallocate Admin		\$80,738.64
Functional Costs	\$5,416,413.47	\$715,391.92
<i>Exp Total %</i>		13.208%

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

116 Central Services
Schedule 8.5

Service to Service Costs

Department	First Incoming	Second Incoming	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Not Allowed	Purchasing Services
001-Building Depreciation	\$217,660.08	-	\$38,660.20	\$85,046.61	-	\$45,161.81	\$24,889.29
104-County Administrative Office	\$4,504.34	\$1,521.00	\$1,070.21	\$2,354.29	-	\$1,250.19	\$688.99
112-Human Resources	\$22,173.29	\$1,455.44	\$4,196.87	\$9,232.49	-	\$4,902.67	\$2,701.93
113-Facilities Management	\$361,783.33	\$23,001.71	\$68,344.49	\$150,347.56	-	\$79,838.19	\$43,999.92
114-Information Technology Department (ITD)	\$131,334.72	\$4,544.08	\$24,134.43	\$53,092.10	-	\$28,193.19	\$15,537.65
116-Central Services	-	\$680,365.13	\$120,844.64	\$265,839.95	-	\$141,167.45	\$77,799.31
117-Auditor-Controller-Treasurer-Tax Collector	-	\$27,498.46	\$4,884.20	\$10,744.51	-	\$5,705.59	\$3,144.43
118-Talent Development	-	\$3,752.94	\$666.59	\$1,466.39	-	\$778.69	\$429.15
200-Maintenance Projects	-	\$302,613.85	\$53,749.46	\$118,240.70	-	\$62,788.68	\$34,603.70
Subtotals	\$737,455.77	\$1,044,752.62	\$316,551.10	\$696,364.61	-	\$369,786.46	\$203,794.37
Functional Costs	\$5,416,413.47		\$361,106.71	\$641,029.72	\$2,960,155.71	\$470,665.10	\$268,064.31
Total Allocated Costs	\$7,198,621.86		\$677,657.80	\$1,337,394.33	\$2,960,155.71	\$840,451.56	\$471,858.69

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

**116 Central Services
 Schedule 8.5**

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Mail Services
001-Building Depreciation	\$217,660.08	-	\$23,902.18
104-County Administrative Office	\$4,504.34	\$1,521.00	\$661.67
112-Human Resources	\$22,173.29	\$1,455.44	\$2,594.77
113-Facilities Management	\$361,783.33	\$23,001.71	\$42,254.87
114-Information Technology Department (ITD)	\$131,334.72	\$4,544.08	\$14,921.43
116-Central Services	-	\$680,365.13	\$74,713.78
117-Auditor-Controller-Treasurer-Tax Collector	-	\$27,498.46	\$3,019.72
118-Talent Development	-	\$3,752.94	\$412.13
200-Maintenance Projects	-	\$302,613.85	\$33,231.31
Subtotals	\$737,455.77	\$1,044,752.62	\$195,711.85
Functional Costs	\$5,416,413.47		\$715,391.92
Total Allocated Costs	\$7,198,621.86		\$911,103.77

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

116 Central Services
Schedule 8.6.1

Detail Allocation - Purchasing Solicitations

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	4,933	0.765%	\$3,766.96	-	\$3,766.96	-	\$3,766.96
111-County Counsel	272	0.042%	\$207.95	-	\$207.95	-	\$207.95
112-Human Resources	14,556	2.259%	\$11,116.08	-	\$11,116.08	-	\$11,116.08
113-Facilities Management	12,130	1.883%	\$9,263.63	-	\$9,263.63	-	\$9,263.63
114-Information Technology Department (ITD)	20,706	3.213%	\$15,812.67	-	\$15,812.67	-	\$15,812.67
116-Central Services	196,590	30.509%	\$150,130.14	-	\$150,130.14	-	\$150,130.14
117-Auditor-Controller-Treasurer-Tax Collector	544	0.084%	\$415.76	-	\$415.76	\$255.64	\$671.41
200-Maintenance Projects	11,988	1.860%	\$9,154.67	-	\$9,154.67	\$5,628.99	\$14,783.66
100-Board of Supervisors	65	0.010%	\$49.78	-	\$49.78	\$30.61	\$80.38
109-Assessor	1,144	0.177%	\$873.36	-	\$873.36	\$537.01	\$1,410.36
110-Clerk	136	0.021%	\$103.59	-	\$103.59	\$63.70	\$167.29
132-District Attorney	4,631	0.719%	\$3,536.36	-	\$3,536.36	\$2,174.42	\$5,710.78
134-Child Support Services	700	0.109%	\$534.29	(\$699.64)	(\$165.35)	\$328.52	\$163.18
136-Sheriff	12,018	1.865%	\$9,177.51	-	\$9,177.51	\$5,643.04	\$14,820.55
137-Animal Services	2,447	0.380%	\$1,868.42	-	\$1,868.42	\$1,148.85	\$3,017.26
138-Emergency Services	12,290	1.907%	\$9,385.34	-	\$9,385.34	\$5,770.83	\$15,156.17
139-Probation	3,958	0.614%	\$3,022.33	-	\$3,022.33	\$1,858.36	\$4,880.69
140-County Fire	5,775	0.896%	\$4,410.01	-	\$4,410.01	\$2,711.61	\$7,121.62
141-Ag Commissioner	544	0.084%	\$415.79	-	\$415.79	\$255.66	\$671.45
142-Planning	6,383	0.991%	\$4,874.48	-	\$4,874.48	\$2,997.20	\$7,871.68
160-Public Health	18,928	2.937%	\$14,454.67	(\$18,927.91)	(\$4,473.24)	\$8,887.84	\$4,414.60
166-Behavioral Health	107,731	16.719%	\$82,270.70	(\$107,730.74)	(\$25,460.04)	\$50,586.32	\$25,126.28
180-Social Services	44,887	6.966%	\$34,279.16	(\$44,887.42)	(\$10,608.26)	\$21,077.45	\$10,469.19
186-Veteran's Services	130	0.020%	\$99.46	-	\$99.46	\$61.16	\$160.62
205-Groundwater Sustainability	830	0.129%	\$633.62	(\$59.16)	\$574.46	\$389.60	\$964.05
215-Farm Advisor	146	0.023%	\$111.24	-	\$111.24	\$68.40	\$179.63
222-Community Parks	151	0.023%	\$115.62	-	\$115.62	\$71.09	\$186.71
305-Parks	17,482	2.713%	\$13,350.41	(\$17,481.92)	(\$4,131.51)	\$8,208.86	\$4,077.35
377-Library	14,468	2.245%	\$11,048.94	(\$14,468.22)	(\$3,419.28)	\$6,793.73	\$3,374.46

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

116 Central Services
Schedule 8.6.1

Detail Allocation - Purchasing Solicitations (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
405-Public Works	99,883	15.501%	\$76,277.62	(\$99,883.00)	(\$23,605.38)	\$46,901.32	\$23,295.94
407-Fleet	12,652	1.963%	\$9,662.13	(\$12,652.24)	(\$2,990.11)	\$5,941.02	\$2,950.91
425-Airports	14,605	2.266%	\$11,153.19	(\$14,604.73)	(\$3,451.54)	\$6,857.83	\$3,406.29
427-Golf Courses	134	0.021%	\$102.42	(\$134.11)	(\$31.69)	\$62.97	\$31.28
720-APCD	479	0.074%	\$365.46	(\$478.56)	(\$113.10)	\$224.71	\$111.62
760-Pension Trust	63	0.010%	\$47.87	(\$62.69)	(\$14.82)	\$29.44	\$14.62
Subtotals	644,378	100.000%	\$492,091.63	(\$332,070.34)	\$160,021.29	\$185,566.17	\$345,587.46
Direct Billed					\$332,070.34		\$332,070.34
Total Full Functional Cost					\$492,091.63		\$677,657.80

Allocation Basis: Identified costs as accumulated in the cost accounting system

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

116 Central Services
Schedule 8.6.2

Detail Allocation - Real Property Svcs

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	457	0.071%	\$664.09	-	\$664.09	-	\$664.09
114-Information Technology Department (ITD)	12,642	1.979%	\$18,389.08	-	\$18,389.08	-	\$18,389.08
116-Central Services	363,430	56.893%	\$528,638.05	-	\$528,638.05	-	\$528,638.05
200-Maintenance Projects	75	0.012%	\$109.47	(\$75.26)	\$34.21	\$117.14	\$151.35
100-Board of Supervisors	39,292	6.151%	\$57,153.90	-	\$57,153.90	\$61,158.87	\$118,312.77
109-Assessor	341	0.053%	\$496.71	-	\$496.71	\$531.52	\$1,028.23
110-Clerk	326	0.051%	\$474.91	-	\$474.91	\$508.18	\$983.09
132-District Attorney	7,917	1.239%	\$11,516.34	-	\$11,516.34	\$12,323.33	\$23,839.67
134-Child Support Services	395	0.062%	\$575.05	(\$395.34)	\$179.71	\$615.35	\$795.06
136-Sheriff	10,228	1.601%	\$14,876.87	(\$533.50)	\$14,343.37	\$15,919.34	\$30,262.71
137-Animal Services	2,105	0.330%	\$3,061.79	-	\$3,061.79	\$3,276.34	\$6,338.12
139-Probation	1,123	0.176%	\$1,632.82	-	\$1,632.82	\$1,747.24	\$3,380.06
140-County Fire	4,987	0.781%	\$7,253.90	-	\$7,253.90	\$7,762.20	\$15,016.10
141-Ag Commissioner	85	0.013%	\$124.28	-	\$124.28	\$132.99	\$257.27
142-Planning	1,998	0.313%	\$2,906.35	-	\$2,906.35	\$3,110.01	\$6,016.36
160-Public Health	25,903	4.055%	\$37,677.87	(\$25,830.05)	\$11,847.82	\$40,318.09	\$52,165.91
166-Behavioral Health	27,430	4.294%	\$39,899.35	(\$26,898.42)	\$13,000.93	\$42,695.23	\$55,696.16
180-Social Services	69,801	10.927%	\$101,530.86	(\$69,800.86)	\$31,730.00	\$108,645.48	\$140,375.48
222-Community Parks	729	0.114%	\$1,060.62	-	\$1,060.62	\$1,134.94	\$2,195.56
230-Capital Projects	122	0.019%	\$177.85	(\$122.27)	\$55.58	\$190.31	\$245.90
305-Parks	6,083	0.952%	\$8,848.83	(\$1,562.00)	\$7,286.83	\$9,468.90	\$16,755.73
375-Driving Under the Influence	1,196	0.187%	\$1,739.15	(\$1,195.64)	\$543.51	\$1,861.02	\$2,404.53
377-Library	15,489	2.425%	\$22,530.00	(\$13,635.54)	\$8,894.46	\$24,108.76	\$33,003.22
405-Public Works	694	0.109%	\$1,010.02	(\$694.37)	\$315.65	\$1,080.79	\$1,396.44
425-Airports	1,928	0.302%	\$2,803.77	(\$1,927.55)	\$876.22	\$3,000.24	\$3,876.47
999-Other	44,016	6.890%	\$64,024.85	(\$25,146.35)	\$38,878.50	\$68,511.29	\$107,389.79
Subtotals	638,794	100.000%	\$929,176.77	(\$167,817.15)	\$761,359.62	\$408,217.55	\$1,169,577.18
Direct Billed					\$167,817.15		\$167,817.15
Total Full Functional Cost					\$929,176.77		\$1,337,394.33

Allocation Basis: Identified costs as accumulated in the cost accounting system

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

116 Central Services
Schedule 8.6.3

Detail Allocation - Social Services Rents

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
180-Social Services	1	100.000%	\$2,960,155.71	-	\$2,960,155.71	-	\$2,960,155.71
Subtotals	1	100.000%	\$2,960,155.71	-	\$2,960,155.71	-	\$2,960,155.71
Direct Billed							
Total Full Functional Cost					\$2,960,155.71		\$2,960,155.71

Allocation Basis: Rental costs for Social Services

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

116 Central Services
Schedule 8.6.4

Detail Allocation - Purchasing Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	14	2.115%	\$7,452.40	-	\$7,452.40	-	\$7,452.40
111-County Counsel	1	0.151%	\$532.31	-	\$532.31	-	\$532.31
112-Human Resources	3	0.453%	\$1,596.94	-	\$1,596.94	-	\$1,596.94
113-Facilities Management	9	1.360%	\$4,790.83	-	\$4,790.83	-	\$4,790.83
114-Information Technology Department (ITD)	14	2.115%	\$7,452.40	-	\$7,452.40	-	\$7,452.40
116-Central Services	3	0.453%	\$1,596.94	-	\$1,596.94	-	\$1,596.94
117-Auditor-Controller-Treasurer-Tax Collector	5	0.755%	\$2,661.57	-	\$2,661.57	\$966.56	\$3,628.13
118-Talent Development	1	0.151%	\$532.31	-	\$532.31	\$193.31	\$725.63
200-Maintenance Projects	11	1.662%	\$5,855.45	-	\$5,855.45	\$2,126.43	\$7,981.89
100-Board of Supervisors	1	0.151%	\$532.31	-	\$532.31	\$193.31	\$725.63
109-Assessor	3	0.453%	\$1,596.94	-	\$1,596.94	\$579.94	\$2,176.88
110-Clerk	4	0.604%	\$2,129.26	-	\$2,129.26	\$773.25	\$2,902.50
130-Waste Mgmt	6	0.906%	\$3,193.88	-	\$3,193.88	\$1,159.87	\$4,353.76
131-Grand Jury	1	0.151%	\$532.31	-	\$532.31	\$193.31	\$725.63
132-District Attorney	7	1.057%	\$3,726.20	-	\$3,726.20	\$1,353.18	\$5,079.38
136-Sheriff	30	4.532%	\$15,969.42	-	\$15,969.42	\$5,799.36	\$21,768.78
137-Animal Services	5	0.755%	\$2,661.57	-	\$2,661.57	\$966.56	\$3,628.13
138-Emergency Services	6	0.906%	\$3,193.88	-	\$3,193.88	\$1,159.87	\$4,353.76
139-Probation	8	1.208%	\$4,258.51	-	\$4,258.51	\$1,546.50	\$5,805.01
140-County Fire	22	3.323%	\$11,710.91	-	\$11,710.91	\$4,252.86	\$15,963.77
141-Ag Commissioner	1	0.151%	\$532.31	-	\$532.31	\$193.31	\$725.63
142-Planning	29	4.381%	\$15,437.11	-	\$15,437.11	\$5,606.05	\$21,043.15
160-Public Health	25	3.776%	\$13,307.85	-	\$13,307.85	\$4,832.80	\$18,140.65
166-Behavioral Health	32	4.834%	\$17,034.05	-	\$17,034.05	\$6,185.98	\$23,220.03
180-Social Services	17	2.568%	\$9,049.34	-	\$9,049.34	\$3,286.30	\$12,335.64
201-Public Works Special Services	3	0.453%	\$1,596.94	-	\$1,596.94	\$579.94	\$2,176.88
205-Groundwater Sustainability	6	0.906%	\$3,193.88	-	\$3,193.88	\$1,159.87	\$4,353.76
215-Farm Advisor	2	0.302%	\$1,064.63	-	\$1,064.63	\$386.62	\$1,451.25

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

116 Central Services
Schedule 8.6.4

Detail Allocation - Purchasing Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
222-Community Parks	5	0.755%	\$2,661.57	-	\$2,661.57	\$966.56	\$3,628.13
230-Capital Projects	36	5.438%	\$19,163.31	-	\$19,163.31	\$6,959.23	\$26,122.54
245-Roads	89	13.444%	\$47,375.95	-	\$47,375.95	\$17,204.76	\$64,580.71
266-County Wide Automation	8	1.208%	\$4,258.51	-	\$4,258.51	\$1,546.50	\$5,805.01
305-Parks	14	2.115%	\$7,452.40	-	\$7,452.40	\$2,706.37	\$10,158.76
335-Solid Waste Management	4	0.604%	\$2,129.26	-	\$2,129.26	\$773.25	\$2,902.50
377-Library	4	0.604%	\$2,129.26	-	\$2,129.26	\$773.25	\$2,902.50
405-Public Works	146	22.054%	\$77,717.85	-	\$77,717.85	\$28,223.54	\$105,941.40
407-Fleet	25	3.776%	\$13,307.85	-	\$13,307.85	\$4,832.80	\$18,140.65
408-Workers' Comp ISF	7	1.057%	\$3,726.20	-	\$3,726.20	\$1,353.18	\$5,079.38
425-Airports	18	2.719%	\$9,581.65	-	\$9,581.65	\$3,479.62	\$13,061.27
427-Golf Courses	7	1.057%	\$3,726.20	-	\$3,726.20	\$1,353.18	\$5,079.38
430-Los Osos Sewer System	26	3.927%	\$13,840.17	-	\$13,840.17	\$5,026.11	\$18,866.28
720-APCD	3	0.453%	\$1,596.94	-	\$1,596.94	\$579.94	\$2,176.88
999-Other	1	0.151%	\$532.31	-	\$532.31	\$193.31	\$725.63
Subtotals	662	100.000%	\$352,391.90	-	\$352,391.90	\$119,466.78	\$471,858.69
Direct Billed							
Total Full Functional Cost					\$352,391.90		\$471,858.69

Allocation Basis: Number of Purchase Orders issued

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

116 Central Services
Schedule 8.6.5

Detail Allocation - Mail Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	2,823	0.640%	\$5,096.61	(\$2,823.49)	\$2,273.12	-	\$2,273.12
111-County Counsel	2,589	0.587%	\$4,672.91	(\$2,588.76)	\$2,084.15	-	\$2,084.15
112-Human Resources	1,452	0.329%	\$2,621.85	(\$1,452.49)	\$1,169.36	-	\$1,169.36
113-Facilities Management	136	0.031%	\$245.45	(\$135.98)	\$109.47	-	\$109.47
114-Information Technology Department (ITD)	124	0.028%	\$223.78	(\$123.97)	\$99.81	-	\$99.81
117-Auditor-Controller-Treasurer-Tax Collector	23,514	5.330%	\$42,444.91	(\$23,514.21)	\$18,930.70	\$6,215.14	\$25,145.83
100-Board of Supervisors	228	0.052%	\$410.98	(\$227.68)	\$183.30	\$60.18	\$243.48
109-Assessor	15,348	3.479%	\$27,703.93	(\$15,347.80)	\$12,356.13	\$4,056.64	\$16,412.77
110-Clerk	49,468	11.212%	\$89,293.49	(\$49,468.03)	\$39,825.46	\$13,075.10	\$52,900.56
131-Grand Jury	165	0.037%	\$297.77	(\$164.96)	\$132.81	\$43.60	\$176.41
132-District Attorney	13,174	2.986%	\$23,779.64	(\$13,173.77)	\$10,605.87	\$3,482.01	\$14,087.88
134-Child Support Services	11,517	2.611%	\$20,789.79	(\$11,517.41)	\$9,272.38	\$3,044.21	\$12,316.59
136-Sheriff	12,880	2.919%	\$23,248.46	(\$12,879.50)	\$10,368.96	\$3,404.23	\$13,773.19
137-Animal Services	28,934	6.558%	\$52,228.49	(\$28,934.25)	\$23,294.24	\$7,647.73	\$30,941.96
138-Emergency Services	1,411	0.320%	\$2,546.44	(\$1,410.71)	\$1,135.73	\$372.87	\$1,508.60
139-Probation	47,309	10.723%	\$85,395.49	(\$47,308.56)	\$38,086.93	\$12,504.32	\$50,591.25
141-Ag Commissioner	3,717	0.843%	\$6,709.86	(\$3,717.22)	\$2,992.64	\$982.51	\$3,975.15
142-Planning	11,673	2.646%	\$21,070.40	(\$11,672.87)	\$9,397.53	\$3,085.30	\$12,482.84
160-Public Health	24,449	5.542%	\$44,132.69	(\$24,449.23)	\$19,683.46	\$6,462.28	\$26,145.73
166-Behavioral Health	8,482	1.923%	\$15,310.88	(\$8,482.13)	\$6,828.75	\$2,241.95	\$9,070.70
180-Social Services	155,071	35.149%	\$279,914.68	(\$155,070.96)	\$124,843.72	\$40,987.44	\$165,831.16
184-Law Enforcement Medical Care	2	0.000%	\$3.12	(\$1.73)	\$1.39	\$0.46	\$1.85
186-Veteran's Services	500	0.113%	\$901.74	(\$499.56)	\$402.18	\$132.04	\$534.22
205-Groundwater Sustainability	51	0.012%	\$92.93	(\$51.48)	\$41.45	\$13.61	\$55.05
215-Farm Advisor	2	0.001%	\$4.12	(\$2.28)	\$1.84	\$0.60	\$2.44
222-Community Parks	52	0.012%	\$93.20	(\$51.63)	\$41.57	\$13.65	\$55.21
245-Roads	86	0.019%	\$154.39	(\$85.53)	\$68.86	\$22.61	\$91.46
305-Parks	849	0.192%	\$1,532.76	(\$849.14)	\$683.62	\$224.44	\$908.06
377-Library	2,618	0.593%	\$4,726.26	(\$2,618.32)	\$2,107.94	\$692.06	\$2,800.00

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

116 Central Services
Schedule 8.6.5

Detail Allocation - Mail Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
405-Public Works	6,520	1.478%	\$11,769.05	(\$6,519.98)	\$5,249.07	\$1,723.32	\$6,972.39
407-Fleet	364	0.082%	\$656.72	(\$363.82)	\$292.90	\$96.16	\$389.07
425-Airports	279	0.063%	\$504.01	(\$279.22)	\$224.79	\$73.80	\$298.59
427-Golf Courses	123	0.028%	\$221.27	(\$122.58)	\$98.69	\$32.40	\$131.09
430-Los Osos Sewer System	52	0.012%	\$93.14	(\$51.60)	\$41.54	\$13.64	\$55.18
720-APCD	11,201	2.539%	\$20,218.82	(\$11,201.10)	\$9,017.72	\$2,960.61	\$11,978.33
999-Other	4,025	0.912%	\$7,265.05	(\$4,024.79)	\$3,240.26	\$1,063.81	\$4,304.07
Subtotals	441,187	100.000%	\$796,375.06	(\$441,186.74)	\$355,188.32	\$114,728.71	\$469,917.03
Direct Billed					\$441,186.74		\$441,186.74
Total Full Functional Cost					\$796,375.06		\$911,103.77

Allocation Basis: Billings for mail services

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

**116 Central Services
Schedule 8.7**

Summary of Allocated Costs

Department	Total	Purchasing Services	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Not Allowed	Mail Services
104-County Administrative Office	\$14,156.57	\$7,452.40	\$3,766.96	\$664.09	-	-	\$2,273.12
111-County Counsel	\$2,824.41	\$532.31	\$207.95	-	-	-	\$2,084.15
112-Human Resources	\$13,882.38	\$1,596.94	\$11,116.08	-	-	-	\$1,169.36
113-Facilities Management	\$14,163.93	\$4,790.83	\$9,263.63	-	-	-	\$109.47
114-Information Technology Department (ITD)	\$41,753.95	\$7,452.40	\$15,812.67	\$18,389.08	-	-	\$99.81
116-Central Services	\$680,365.13	\$1,596.94	\$150,130.14	\$528,638.05	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$29,445.37	\$3,628.13	\$671.41	-	-	-	\$25,145.83
118-Talent Development	\$725.63	\$725.63	-	-	-	-	-
200-Maintenance Projects	\$22,916.90	\$7,981.89	\$14,783.66	\$151.35	-	-	-
Subtotal for CSD	\$820,234.27	\$35,757.46	\$205,752.50	\$547,842.57	-	-	\$30,881.74
100-Board of Supervisors	\$119,362.25	\$725.63	\$80.38	\$118,312.77	-	-	\$243.48
109-Assessor	\$21,028.23	\$2,176.88	\$1,410.36	\$1,028.23	-	-	\$16,412.77
110-Clerk	\$56,953.44	\$2,902.50	\$167.29	\$983.09	-	-	\$52,900.56
130-Waste Mgmt	\$4,353.76	\$4,353.76	-	-	-	-	-
131-Grand Jury	\$902.03	\$725.63	-	-	-	-	\$176.41
132-District Attorney	\$48,717.71	\$5,079.38	\$5,710.78	\$23,839.67	-	-	\$14,087.88
134-Child Support Services	\$13,274.83	-	\$163.18	\$795.06	-	-	\$12,316.59
136-Sheriff	\$80,625.23	\$21,768.78	\$14,820.55	\$30,262.71	-	-	\$13,773.19
137-Animal Services	\$43,925.48	\$3,628.13	\$3,017.26	\$6,338.12	-	-	\$30,941.96
138-Emergency Services	\$21,018.52	\$4,353.76	\$15,156.17	-	-	-	\$1,508.60
139-Probation	\$64,657.01	\$5,805.01	\$4,880.69	\$3,380.06	-	-	\$50,591.25
140-County Fire	\$38,101.49	\$15,963.77	\$7,121.62	\$15,016.10	-	-	-
141-Ag Commissioner	\$5,629.49	\$725.63	\$671.45	\$257.27	-	-	\$3,975.15
142-Planning	\$47,414.03	\$21,043.15	\$7,871.68	\$6,016.36	-	-	\$12,482.84
160-Public Health	\$100,866.89	\$18,140.65	\$4,414.60	\$52,165.91	-	-	\$26,145.73
166-Behavioral Health	\$113,113.17	\$23,220.03	\$25,126.28	\$55,696.16	-	-	\$9,070.70
180-Social Services	\$3,289,167.18	\$12,335.64	\$10,469.19	\$140,375.48	\$2,960,155.71	-	\$165,831.16

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

116 Central Services
Schedule 8.7

Summary of Allocated Costs (continued)

Department	Total	Purchasing Services	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Not Allowed	Mail Services
184-Law Enforcement Medical Care	\$1.85	-	-	-	-	-	\$1.85
186-Veteran's Services	\$694.84	-	\$160.62	-	-	-	\$534.22
201-Public Works Special Services	\$2,176.88	\$2,176.88	-	-	-	-	-
205-Groundwater Sustainability	\$5,372.86	\$4,353.76	\$964.05	-	-	-	\$55.05
215-Farm Advisor	\$1,633.32	\$1,451.25	\$179.63	-	-	-	\$2.44
222-Community Parks	\$6,065.62	\$3,628.13	\$186.71	\$2,195.56	-	-	\$55.21
230-Capital Projects	\$26,368.43	\$26,122.54	-	\$245.90	-	-	-
245-Roads	\$64,672.18	\$64,580.71	-	-	-	-	\$91.46
266-County Wide Automation	\$5,805.01	\$5,805.01	-	-	-	-	-
305-Parks	\$31,899.90	\$10,158.76	\$4,077.35	\$16,755.73	-	-	\$908.06
335-Solid Waste Management	\$2,902.50	\$2,902.50	-	-	-	-	-
375-Driving Under the Influence	\$2,404.53	-	-	\$2,404.53	-	-	-
377-Library	\$42,080.18	\$2,902.50	\$3,374.46	\$33,003.22	-	-	\$2,800.00
405-Public Works	\$137,606.16	\$105,941.40	\$23,295.94	\$1,396.44	-	-	\$6,972.39
407-Fleet	\$21,480.63	\$18,140.65	\$2,950.91	-	-	-	\$389.07
408-Workers' Comp ISF	\$5,079.38	\$5,079.38	-	-	-	-	-
425-Airports	\$20,642.62	\$13,061.27	\$3,406.29	\$3,876.47	-	-	\$298.59
427-Golf Courses	\$5,241.75	\$5,079.38	\$31.28	-	-	-	\$131.09
430-Los Osos Sewer System	\$18,921.46	\$18,866.28	-	-	-	-	\$55.18
720-APCD	\$14,266.83	\$2,176.88	\$111.62	-	-	-	\$11,978.33
760-Pension Trust	\$14.62	-	\$14.62	-	-	-	-
999-Other	\$112,419.48	\$725.63	-	\$107,389.79	-	-	\$4,304.07
Alloc Remains	\$840,451.56	-	-	-	-	\$840,451.56	-
Totals	\$6,257,547.63	\$471,858.69	\$345,587.46	\$1,169,577.18	\$2,960,155.71	-	\$469,917.03
Direct Billed	\$941,074.23	-	\$332,070.34	\$167,817.15	-	-	\$441,186.74
Total Full Functional Cost	\$7,198,621.86	\$471,858.69	\$677,657.80	\$1,337,394.33	\$2,960,155.71	-	\$911,103.77
Less Direct Billed	(\$941,074.23)	-	(\$332,070.34)	(\$167,817.15)	-	-	(\$441,186.74)
Less CSD Amounts	(\$820,234.27)	(\$35,757.46)	(\$205,752.50)	(\$547,842.57)	-	-	(\$30,881.74)
Total Receiving Department Allocation	\$4,596,861.79	\$436,101.23	\$139,834.96	\$621,734.61	\$2,960,155.71	-	\$439,035.29

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

117 Auditor-Controller-Treasurer-Tax Collector

Narrative

Schedule 9.1

The 117 Auditor-Controller-Treasurer-Tax Collector department has been functionalized based on the project summary by classification report produced by the County's cost accounting system. The cost of the annual County audit, which is paid from the Board of Supervisor's budget is added to the Enterprise Financial System function.

Not Allowed

The investment, public administrator, tax functions, and certain audit costs are considered unallowable costs of General Government and are not allocated.

Certain audit costs are unallowable for plan purposes and have been classified in the Not Allowed function.

- Accounts Payable-** Costs of providing claim and purchase order processing accounting services.
- Payroll Processing-** Costs of providing payroll processing.
- Enterprise Financial System-** Costs of providing general accounting support to all county departments.
- Audit and Special Services-** Costs of providing auditing services per the County's cost accounting system
- Warrant Reconciliation-** Costs of managing departmental deposits and disbursements.
- Not Allowed-** Not further allocated
- Social Services** Costs of providing warrant services to Social Services
- Accounts Payable-**

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$67,265.25	\$36,023.59	\$31,241.66	-	
	Total for C/A	\$67,265.25	\$36,023.59	\$31,241.66	-	
REV	Revenues	\$2,377,406.49	\$321,050.98	\$36,210.00	\$2,020,145.51	
	Total for REV	\$2,377,406.49	\$321,050.98	\$36,210.00	\$2,020,145.51	

Total per Books	\$2,444,671.74
Less General Government	(\$2,020,145.51)
Less Off the Top	(\$357,074.57)
Less Direct Billed	(\$67,451.66)
Difference	-

Fiscal Year 2022-23 Actuals
For Use In Budget Year 2024-25

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

Date Printed: 12/29/2023

**117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.3**

Labor Distribution Summary

No Labor Distribution

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.4

Schedule of costs to be allocated

	Amount	General & Admin	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Warrant Reconciliation	
<i>Sal Total %</i>		13.127%	5.892%	6.482%	29.344%	0.357%	7.048%	
Wages and Benefits								
Salaries	\$8,830,883.00	\$1,159,246.11	\$520,291.80	\$572,444.07	\$2,591,329.31	\$31,508.41	\$622,398.74	
Benefits	-	-	-	-	-	-	-	
Wages and Benefits Subtotal	\$8,830,883.00	\$1,159,246.11	\$520,291.80	\$572,444.07	\$2,591,329.31	\$31,508.41	\$622,398.74	
Service And Supplies								
	DIST							
SERVICES & SUPPLIES	SAL	\$613,861.61	\$80,582.73	\$36,167.07	\$39,792.33	\$180,131.20	\$2,190.25	\$43,264.83
REVENUE	PROP	(\$2,377,220.08)	(\$192,070.33)	-	(\$100,926.17)	(\$51,984.62)	-	(\$6,069.86)
ANNUAL AUDIT	PROP	\$150,020.01	\$150,020.01	-	-	-	-	-
Services and Supplies Subtotal		(\$1,613,338.46)	\$38,532.41	\$36,167.07	(\$61,133.84)	\$128,146.58	\$2,190.25	\$37,194.97
Cost Adjustments								
Cost Adjustments Subtotal		-	-	-	-	-	-	
Reallocate Admin		(\$1,197,778.52)	\$81,233.56	\$89,376.13	\$404,586.22	\$4,919.43	\$97,175.59	
Functional Costs		\$7,217,544.54	-	\$637,692.43	\$600,686.36	\$3,124,062.12	\$38,618.09	\$756,769.30
<i>Exp Total %</i>		0.000%	8.835%	8.323%	43.284%	0.535%	10.485%	

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.4

Schedule of costs to be allocated (continued)

	Amount	Not Allowed	Social Services Accounts Payable
<i>Sal Total %</i>		37.682%	0.068%
Wages and Benefits			
Salaries	\$8,830,883.00	\$3,327,640.97	\$6,023.59
Benefits	-	-	-
Wages and Benefits Subtotal	\$8,830,883.00	\$3,327,640.97	\$6,023.59
Service And Supplies			
	DIST		
SERVICES & SUPPLIES	SAL \$613,861.61	\$231,314.47	\$418.72
REVENUE	PROP (\$2,377,220.08)	(\$2,020,145.51)	(\$6,023.59)
ANNUAL AUDIT	PROP \$150,020.01	-	-
Services and Supplies Subtotal	(\$1,613,338.46)	(\$1,788,831.04)	(\$5,604.87)
Cost Adjustments			
Cost Adjustments Subtotal	-	-	-
Reallocate Admin		\$519,547.12	\$940.47
Functional Costs	\$7,217,544.54	\$2,058,357.06	\$1,359.19
<i>Exp Total %</i>		28.519%	0.019%

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.5

Service to Service Costs

Department	First Incoming	Second Incoming	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Warrant Reconciliation
001-Building Depreciation	\$186,728.81	-	\$19,035.76	\$11,461.62	\$49,763.02	\$15,141.76	\$15,274.03
002-Equipment Depreciation	\$188,100.86	-	\$19,107.43	\$11,655.47	\$50,963.48	\$14,872.92	\$15,501.96
104-County Administrative Office	\$14,805.23	\$4,869.80	\$1,738.35	\$1,637.47	\$8,516.19	\$105.27	\$2,062.95
111-County Counsel	\$64,632.66	\$3,455.17	\$6,015.77	\$5,666.67	\$29,471.32	\$364.31	\$7,139.10
112-Human Resources	\$68,983.58	\$4,528.04	\$6,494.98	\$6,118.07	\$31,818.97	\$393.33	\$7,707.79
113-Facilities Management	\$157,496.77	\$14,117.82	\$15,162.68	\$14,282.77	\$74,282.14	\$918.24	\$17,994.02
114-Information Technology Department (ITD)	\$285,057.45	\$11,210.51	\$12,152.42	\$7,291.45	\$31,596.30	\$9,721.94	\$9,721.94
116-Central Services	\$22,008.03	\$7,437.34	\$2,601.59	\$2,450.62	\$12,745.22	\$157.55	\$3,087.39
117-Auditor-Controller-Treasurer-Tax Collector	-	\$67,958.09	\$6,004.31	\$5,655.87	\$29,415.17	\$363.62	\$7,125.50
118-Talent Development	-	\$11,675.83	\$1,031.60	\$971.73	\$5,053.80	\$62.47	\$1,224.23
200-Maintenance Projects	-	\$10,137.03	\$895.64	\$843.66	\$4,387.74	\$54.24	\$1,062.88
Subtotals	\$987,813.39	\$135,389.61	\$90,240.53	\$68,035.41	\$328,013.35	\$42,155.64	\$87,901.79
Functional Costs	\$7,217,544.54		\$637,692.43	\$600,686.36	\$3,124,062.12	\$38,618.09	\$756,769.30
Total Allocated Costs	\$8,340,747.54		\$727,932.95	\$668,721.77	\$3,452,075.46	\$80,773.73	\$844,671.10

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

**117 Auditor-Controller-Treasurer-Tax Collector
 Schedule 9.5**

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Social Services	
			Not Allowed	Accounts Payable
001-Building Depreciation	\$186,728.81	-	\$76,052.36	\$0.25
002-Equipment Depreciation	\$188,100.86	-	\$75,998.41	\$1.19
104-County Administrative Office	\$14,805.23	\$4,869.80	\$5,611.08	\$3.71
111-County Counsel	\$64,632.66	\$3,455.17	\$19,417.83	\$12.82
112-Human Resources	\$68,983.58	\$4,528.04	\$20,964.63	\$13.84
113-Facilities Management	\$157,496.77	\$14,117.82	\$48,942.42	\$32.32
114-Information Technology Department (ITD)	\$285,057.45	\$11,210.51	\$225,783.90	-
116-Central Services	\$22,008.03	\$7,437.34	\$8,397.47	\$5.55
117-Auditor-Controller-Treasurer-Tax Collector	-	\$67,958.09	\$19,380.83	\$12.80
118-Talent Development	-	\$11,675.83	\$3,329.81	\$2.20
200-Maintenance Projects	-	\$10,137.03	\$2,890.96	\$1.91
Subtotals	\$987,813.39	\$135,389.61	\$506,769.70	\$86.58
Functional Costs	\$7,217,544.54		\$2,058,357.06	\$1,359.19
Total Allocated Costs	\$8,340,747.54		\$2,565,126.76	\$1,445.77

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.1

Detail Allocation - Accounts Payable

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	357	0.628%	\$4,500.16	-	\$4,500.16	-	\$4,500.16
111-County Counsel	284	0.500%	\$3,579.96	-	\$3,579.96	-	\$3,579.96
112-Human Resources	600	1.056%	\$7,563.30	-	\$7,563.30	-	\$7,563.30
113-Facilities Management	3,904	6.869%	\$49,211.85	-	\$49,211.85	-	\$49,211.85
114-Information Technology Department (ITD)	1,318	2.319%	\$16,614.04	-	\$16,614.04	-	\$16,614.04
116-Central Services	374	0.658%	\$4,714.46	-	\$4,714.46	-	\$4,714.46
117-Auditor-Controller-Treasurer-Tax Collector	313	0.551%	\$3,945.52	-	\$3,945.52	-	\$3,945.52
118-Talent Development	93	0.164%	\$1,172.31	-	\$1,172.31	\$21.45	\$1,193.76
200-Maintenance Projects	131	0.230%	\$1,651.32	-	\$1,651.32	\$30.21	\$1,681.53
100-Board of Supervisors	126	0.222%	\$1,588.29	-	\$1,588.29	\$29.06	\$1,617.35
103-Short-Term Financing	42	0.074%	\$529.43	-	\$529.43	\$9.69	\$539.12
106-Contributions to Other Agencies	167	0.294%	\$2,105.12	-	\$2,105.12	\$38.51	\$2,143.63
109-Assessor	265	0.466%	\$3,340.46	-	\$3,340.46	\$61.11	\$3,401.56
110-Clerk	909	1.599%	\$11,458.40	-	\$11,458.40	\$209.61	\$11,668.01
119-Communication and Outreach	29	0.051%	\$365.56	-	\$365.56	\$6.69	\$372.25
130-Waste Mgmt	189	0.333%	\$2,382.44	-	\$2,382.44	\$43.58	\$2,426.02
131-Grand Jury	258	0.454%	\$3,252.22	-	\$3,252.22	\$59.49	\$3,311.71
132-District Attorney	1,761	3.098%	\$22,198.28	-	\$22,198.28	\$406.08	\$22,604.36
134-Child Support Services	169	0.296%	\$2,124.03	-	\$2,124.03	\$38.86	\$2,162.88
135-Public Defender	439	0.772%	\$5,533.81	-	\$5,533.81	\$101.23	\$5,635.05
136-Sheriff	4,202	7.393%	\$52,968.29	-	\$52,968.29	\$968.97	\$53,937.26
137-Animal Services	987	1.737%	\$12,441.62	-	\$12,441.62	\$227.60	\$12,669.22
138-Emergency Services	419	0.737%	\$5,281.70	-	\$5,281.70	\$96.62	\$5,378.32
139-Probation	822	1.446%	\$10,361.72	-	\$10,361.72	\$189.55	\$10,551.27
140-County Fire	1,854	3.262%	\$23,370.59	-	\$23,370.59	\$427.53	\$23,798.12
141-Ag Commissioner	676	1.189%	\$8,521.31	-	\$8,521.31	\$155.88	\$8,677.20
142-Planning	874	1.538%	\$11,017.20	-	\$11,017.20	\$201.54	\$11,218.75
160-Public Health	3,293	5.794%	\$41,509.90	-	\$41,509.90	\$759.36	\$42,269.26
166-Behavioral Health	5,404	9.508%	\$68,120.10	-	\$68,120.10	\$1,246.15	\$69,366.25
180-Social Services	449	0.789%	\$5,654.83	-	\$5,654.83	\$103.45	\$5,758.27
184-Law Enforcement Medical Care	47	0.083%	\$592.46	-	\$592.46	\$10.84	\$603.30
186-Veteran's Services	117	0.206%	\$1,474.84	-	\$1,474.84	\$26.98	\$1,501.82

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.1

Detail Allocation - Accounts Payable (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
201-Public Works Special Services	69	0.121%	\$869.78	-	\$869.78	\$15.91	\$885.69
205-Groundwater Sustainability	110	0.194%	\$1,386.60	-	\$1,386.60	\$25.37	\$1,411.97
215-Farm Advisor	109	0.192%	\$1,374.00	-	\$1,374.00	\$25.14	\$1,399.13
222-Community Parks	2,093	3.682%	\$26,383.30	-	\$26,383.30	\$482.64	\$26,865.94
245-Roads	1,559	2.743%	\$19,651.97	-	\$19,651.97	\$359.50	\$20,011.47
266-County Wide Automation	11	0.019%	\$138.66	-	\$138.66	\$2.54	\$141.20
277-CSAC Debt Service	9	0.016%	\$113.45	-	\$113.45	\$2.08	\$115.52
290-Community Development	1	0.002%	\$12.61	-	\$12.61	\$0.23	\$12.84
305-Parks	2,155	3.791%	\$27,164.84	-	\$27,164.84	\$496.94	\$27,661.78
331-Fish and Game	11	0.019%	\$138.66	-	\$138.66	\$2.54	\$141.20
335-Solid Waste Management	18	0.032%	\$226.90	-	\$226.90	\$4.15	\$231.05
351-Emergency Medical Services	1	0.002%	\$15.13	-	\$15.13	\$0.28	\$15.40
375-Driving Under the Influence	50	0.088%	\$630.27	-	\$630.27	\$11.53	\$641.80
377-Library	2,185	3.844%	\$27,543.01	-	\$27,543.01	\$503.86	\$28,046.86
405-Public Works	8,466	14.895%	\$106,718.12	-	\$106,718.12	\$1,952.25	\$108,670.37
407-Fleet	1,041	1.832%	\$13,122.32	-	\$13,122.32	\$240.05	\$13,362.37
408-Workers' Comp ISF	532	0.936%	\$6,706.12	-	\$6,706.12	\$122.68	\$6,828.80
409-Liability Insurance ISF	50	0.088%	\$630.27	-	\$630.27	\$11.53	\$641.80
410-Unemployment Insurance ISF	4	0.007%	\$50.42	-	\$50.42	\$0.92	\$51.34
411-Medical Malpractice ISF	1	0.002%	\$12.61	-	\$12.61	\$0.23	\$12.84
412-County Dental Plan ISF	1	0.002%	\$12.61	-	\$12.61	\$0.23	\$12.84
413-OPEB ISF	1	0.002%	\$12.61	-	\$12.61	\$0.23	\$12.84
425-Airports	1,309	2.303%	\$16,500.59	-	\$16,500.59	\$301.85	\$16,802.45
720-APCD	565	0.994%	\$7,122.10	(\$5,701.00)	\$1,421.10	\$130.29	\$1,551.39
760-Pension Trust	6	0.011%	\$75.63	-	\$75.63	\$1.38	\$77.02
791-Law Library	122	0.215%	\$1,537.87	-	\$1,537.87	\$28.13	\$1,566.00
999-Other	5,488	9.655%	\$69,178.96	-	\$69,178.96	\$1,265.52	\$70,444.48
Subtotals	56,838	100.000%	\$716,474.91	(\$5,701.00)	\$710,773.91	\$11,458.04	\$722,231.95
Direct Billed					\$5,701.00		\$5,701.00
Total Full Functional Cost					\$716,474.91		\$727,932.95

Allocation Basis: Number of claims and encumbrances processed.

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.2

Detail Allocation - Payroll Processing

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	14	0.498%	\$3,274.10	-	\$3,274.10	-	\$3,274.10
111-County Counsel	19	0.675%	\$4,443.43	-	\$4,443.43	-	\$4,443.43
112-Human Resources	45	1.599%	\$10,523.91	-	\$10,523.91	-	\$10,523.91
113-Facilities Management	47	1.670%	\$10,991.64	-	\$10,991.64	-	\$10,991.64
114-Information Technology Department (ITD)	83	2.950%	\$19,410.76	-	\$19,410.76	-	\$19,410.76
116-Central Services	18	0.640%	\$4,209.56	-	\$4,209.56	-	\$4,209.56
117-Auditor-Controller-Treasurer-Tax Collector	56	1.990%	\$13,096.42	-	\$13,096.42	-	\$13,096.42
118-Talent Development	2	0.071%	\$467.73	-	\$467.73	\$8.39	\$476.12
100-Board of Supervisors	13	0.462%	\$3,040.24	-	\$3,040.24	\$54.56	\$3,094.80
109-Assessor	75	2.665%	\$17,539.85	-	\$17,539.85	\$314.77	\$17,854.62
110-Clerk	22	0.782%	\$5,145.02	-	\$5,145.02	\$92.33	\$5,237.36
119-Communication and Outreach	2	0.071%	\$467.73	-	\$467.73	\$8.39	\$476.12
132-District Attorney	103	3.660%	\$24,088.05	-	\$24,088.05	\$432.29	\$24,520.34
134-Child Support Services	27	0.959%	\$6,314.34	-	\$6,314.34	\$113.32	\$6,427.66
136-Sheriff	430	15.281%	\$100,561.78	-	\$100,561.78	\$1,804.70	\$102,366.48
137-Animal Services	19	0.675%	\$4,443.43	-	\$4,443.43	\$79.74	\$4,523.17
138-Emergency Services	8	0.284%	\$1,870.92	-	\$1,870.92	\$33.58	\$1,904.49
139-Probation	147	5.224%	\$34,378.10	-	\$34,378.10	\$616.96	\$34,995.05
141-Ag Commissioner	49	1.741%	\$11,459.37	-	\$11,459.37	\$205.65	\$11,665.02
142-Planning	101	3.589%	\$23,620.33	-	\$23,620.33	\$423.90	\$24,044.22
160-Public Health	218	7.747%	\$50,982.48	-	\$50,982.48	\$914.94	\$51,897.43
166-Behavioral Health	302	10.732%	\$70,627.11	-	\$70,627.11	\$1,267.49	\$71,894.60
180-Social Services	525	18.657%	\$122,778.92	-	\$122,778.92	\$2,203.42	\$124,982.34
186-Veteran's Services	9	0.320%	\$2,104.78	-	\$2,104.78	\$37.77	\$2,142.55
205-Groundwater Sustainability	1	0.036%	\$233.86	-	\$233.86	\$4.20	\$238.06
215-Farm Advisor	5	0.178%	\$1,169.32	-	\$1,169.32	\$20.98	\$1,190.31
222-Community Parks	28	0.995%	\$6,548.21	-	\$6,548.21	\$117.52	\$6,665.72
290-Community Development	20	0.711%	\$4,677.29	-	\$4,677.29	\$83.94	\$4,761.23
305-Parks	28	0.995%	\$6,548.21	-	\$6,548.21	\$117.52	\$6,665.72
375-Driving Under the Influence	7	0.249%	\$1,637.05	-	\$1,637.05	\$29.38	\$1,666.43

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.2

Detail Allocation - Payroll Processing (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
377-Library	78	2.772%	\$18,241.44	-	\$18,241.44	\$327.37	\$18,568.80
405-Public Works	238	8.458%	\$55,659.78	-	\$55,659.78	\$998.88	\$56,658.66
407-Fleet	10	0.355%	\$2,338.65	-	\$2,338.65	\$41.97	\$2,380.62
425-Airports	24	0.853%	\$5,612.75	-	\$5,612.75	\$100.73	\$5,713.48
427-Golf Courses	21	0.746%	\$4,911.16	-	\$4,911.16	\$88.14	\$4,999.29
720-APCD	20	0.711%	\$4,677.29	(\$8,000.00)	(\$3,322.71)	\$83.94	(\$3,238.77)
Subtotals	2,814	100.000%	\$658,095.00	(\$8,000.00)	\$650,095.00	\$10,626.77	\$660,721.77
Direct Billed					\$8,000.00		\$8,000.00
Total Full Functional Cost					\$658,095.00		\$668,721.77

Allocation Basis: Number of employees for each department

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.3

Detail Allocation - Enterprise Financial System

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	5,315,028	0.806%	\$27,395.73	-	\$27,395.73	-	\$27,395.73
111-County Counsel	5,272,215	0.800%	\$27,175.05	-	\$27,175.05	-	\$27,175.05
112-Human Resources	9,112,734	1.383%	\$46,970.59	-	\$46,970.59	-	\$46,970.59
113-Facilities Management	9,473,108	1.437%	\$48,828.10	-	\$48,828.10	-	\$48,828.10
114-Information Technology Department (ITD)	21,076,827	3.198%	\$108,638.20	-	\$108,638.20	-	\$108,638.20
116-Central Services	3,085,673	0.468%	\$15,904.76	-	\$15,904.76	-	\$15,904.76
117-Auditor-Controller-Treasurer-Tax Collector	9,444,745	1.433%	\$48,681.90	-	\$48,681.90	-	\$48,681.90
118-Talent Development	663,461	0.101%	\$3,419.74	-	\$3,419.74	\$61.21	\$3,480.95
200-Maintenance Projects	2,684,943	0.407%	\$13,839.25	-	\$13,839.25	\$247.72	\$14,086.97
100-Board of Supervisors	2,091,479	0.317%	\$10,780.30	-	\$10,780.30	\$192.97	\$10,973.26
109-Assessor	11,371,666	1.725%	\$58,614.01	-	\$58,614.01	\$1,049.19	\$59,663.19
110-Clerk	4,116,082	0.625%	\$21,215.89	-	\$21,215.89	\$379.76	\$21,595.66
119-Communication and Outreach	229,032	0.035%	\$1,180.52	-	\$1,180.52	\$21.13	\$1,201.65
130-Waste Mgmt	1,359,192	0.206%	\$7,005.81	-	\$7,005.81	\$125.40	\$7,131.21
131-Grand Jury	92,310	0.014%	\$475.80	-	\$475.80	\$8.52	\$484.32
132-District Attorney	22,171,993	3.364%	\$114,283.11	-	\$114,283.11	\$2,045.66	\$116,328.77
134-Child Support Services	4,271,531	0.648%	\$22,017.14	-	\$22,017.14	\$394.10	\$22,411.25
135-Public Defender	8,117,285	1.232%	\$41,839.66	-	\$41,839.66	\$748.93	\$42,588.58
136-Sheriff	96,226,253	14.600%	\$495,987.68	-	\$495,987.68	\$8,878.13	\$504,865.82
137-Animal Services	3,306,537	0.502%	\$17,043.18	-	\$17,043.18	\$305.07	\$17,348.25
138-Emergency Services	1,925,420	0.292%	\$9,924.37	-	\$9,924.37	\$177.65	\$10,102.01
139-Probation	26,635,065	4.041%	\$137,287.53	-	\$137,287.53	\$2,457.43	\$139,744.96
140-County Fire	28,447,939	4.316%	\$146,631.79	-	\$146,631.79	\$2,624.69	\$149,256.48
141-Ag Commissioner	7,338,263	1.113%	\$37,824.27	-	\$37,824.27	\$677.05	\$38,501.32
142-Planning	17,434,984	2.645%	\$89,866.72	-	\$89,866.72	\$1,608.61	\$91,475.32
160-Public Health	39,832,996	6.044%	\$205,314.81	-	\$205,314.81	\$3,675.12	\$208,989.93
166-Behavioral Health	93,902,150	14.248%	\$484,008.35	-	\$484,008.35	\$8,663.70	\$492,672.05
180-Social Services	81,989,743	12.440%	\$422,607.15	-	\$422,607.15	\$7,564.63	\$430,171.78
184-Law Enforcement Medical Care	9,835,669	1.492%	\$50,696.88	-	\$50,696.88	\$907.47	\$51,604.35
186-Veteran's Services	1,099,279	0.167%	\$5,666.11	-	\$5,666.11	\$101.42	\$5,767.53

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.3

Detail Allocation - Enterprise Financial System (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
201-Public Works Special Services	2,722,423	0.413%	\$14,032.43	-	\$14,032.43	\$251.18	\$14,283.61
205-Groundwater Sustainability	1,131,197	0.172%	\$5,830.63	-	\$5,830.63	\$104.37	\$5,935.00
215-Farm Advisor	592,081	0.090%	\$3,051.81	-	\$3,051.81	\$54.63	\$3,106.44
222-Community Parks	5,567,281	0.845%	\$28,695.94	-	\$28,695.94	\$513.65	\$29,209.59
245-Roads	36,875,835	5.595%	\$190,072.45	-	\$190,072.45	\$3,402.28	\$193,474.73
266-County Wide Automation	79,645	0.012%	\$410.52	-	\$410.52	\$7.35	\$417.87
290-Community Development	696,894	0.106%	\$3,592.07	-	\$3,592.07	\$64.30	\$3,656.36
305-Parks	7,002,997	1.063%	\$36,096.18	-	\$36,096.18	\$646.12	\$36,742.30
330-Wildlife and Grazing	879	0.000%	\$4.53	-	\$4.53	\$0.08	\$4.61
331-Fish and Game	40,262	0.006%	\$207.53	-	\$207.53	\$3.71	\$211.24
335-Solid Waste Management	591,520	0.090%	\$3,048.92	-	\$3,048.92	\$54.58	\$3,103.50
351-Emergency Medical Services	319,741	0.049%	\$1,648.07	-	\$1,648.07	\$29.50	\$1,677.57
375-Driving Under the Influence	1,135,952	0.172%	\$5,855.14	-	\$5,855.14	\$104.81	\$5,959.95
377-Library	12,101,241	1.836%	\$62,374.52	-	\$62,374.52	\$1,116.50	\$63,491.02
405-Public Works	24,291,737	3.686%	\$125,209.10	-	\$125,209.10	\$2,241.23	\$127,450.33
407-Fleet	5,619,820	0.853%	\$28,966.75	-	\$28,966.75	\$518.50	\$29,485.25
408-Workers' Comp ISF	5,387,801	0.817%	\$27,770.83	-	\$27,770.83	\$497.10	\$28,267.92
409-Liability Insurance ISF	4,569,422	0.693%	\$23,552.58	-	\$23,552.58	\$421.59	\$23,974.17
410-Unemployment Insurance ISF	80,438	0.012%	\$414.61	-	\$414.61	\$7.42	\$422.03
411-Medical Malpractice ISF	838,635	0.127%	\$4,322.65	-	\$4,322.65	\$77.38	\$4,400.03
412-County Dental Plan ISF	272,549	0.041%	\$1,404.82	-	\$1,404.82	\$25.15	\$1,429.97
425-Airports	7,931,418	1.203%	\$40,881.62	-	\$40,881.62	\$731.78	\$41,613.40
427-Golf Courses	4,086,993	0.620%	\$21,065.96	-	\$21,065.96	\$377.08	\$21,443.04
430-Los Osos Sewer System	4,733,250	0.718%	\$24,397.02	-	\$24,397.02	\$436.70	\$24,833.72
720-APCD	4,431,987	0.672%	\$22,844.19	(\$18,552.00)	\$4,292.19	\$408.91	\$4,701.10
760-Pension Trust	35,975	0.005%	\$185.43	-	\$185.43	\$3.32	\$188.75
Subtotals	659,061,573	100.000%	\$3,397,060.71	(\$18,552.00)	\$3,378,508.71	\$55,014.75	\$3,433,523.46
Direct Billed					\$18,552.00		\$18,552.00
Total Full Functional Cost					\$3,397,060.71		\$3,452,075.46

Allocation Basis: Net expenditures of all budget units including special districts that are combined with the Department of Public Works.

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.4

Detail Allocation - Audit and Special Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
132-District Attorney	9,315	29.564%	\$23,568.27	(\$9,272.36)	\$14,295.91	\$311.48	\$14,607.39
180-Social Services	22,193	70.436%	\$56,151.88	(\$21,969.30)	\$34,182.58	\$742.10	\$34,924.68
Subtotals	31,508	100.000%	\$79,720.16	(\$31,241.66)	\$48,478.50	\$1,053.58	\$49,532.07
Direct Billed					\$31,241.66		\$31,241.66
Total Full Functional Cost					\$79,720.16		\$80,773.73

Allocation Basis: Cost of providing auditing and special accounting services to various departments.

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.5

Detail Allocation - Warrant Reconciliation

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	357	0.307%	\$2,548.33	-	\$2,548.33	-	\$2,548.33
111-County Counsel	284	0.244%	\$2,027.24	-	\$2,027.24	-	\$2,027.24
112-Human Resources	600	0.515%	\$4,282.90	-	\$4,282.90	-	\$4,282.90
113-Facilities Management	3,904	3.352%	\$27,867.43	-	\$27,867.43	-	\$27,867.43
114-Information Technology Department (ITD)	1,318	1.132%	\$9,408.11	-	\$9,408.11	-	\$9,408.11
116-Central Services	374	0.321%	\$2,669.68	-	\$2,669.68	-	\$2,669.68
117-Auditor-Controller-Treasurer-Tax Collector	313	0.269%	\$2,234.25	-	\$2,234.25	-	\$2,234.25
118-Talent Development	93	0.080%	\$663.85	-	\$663.85	\$11.41	\$675.26
200-Maintenance Projects	131	0.112%	\$935.10	-	\$935.10	\$16.07	\$951.17
100-Board of Supervisors	126	0.108%	\$899.41	-	\$899.41	\$15.46	\$914.87
103-Short-Term Financing	42	0.036%	\$299.80	-	\$299.80	\$5.15	\$304.96
106-Contributions to Other Agencies	167	0.143%	\$1,192.07	-	\$1,192.07	\$20.49	\$1,212.56
109-Assessor	265	0.228%	\$1,891.62	-	\$1,891.62	\$32.51	\$1,924.13
110-Clerk	909	0.781%	\$6,488.60	-	\$6,488.60	\$111.52	\$6,600.12
119-Communication and Outreach	29	0.025%	\$207.01	-	\$207.01	\$3.56	\$210.56
130-Waste Mgmt	189	0.162%	\$1,349.11	-	\$1,349.11	\$23.19	\$1,372.30
131-Grand Jury	258	0.222%	\$1,841.65	-	\$1,841.65	\$31.65	\$1,873.30
132-District Attorney	1,761	1.512%	\$12,570.32	-	\$12,570.32	\$216.04	\$12,786.36
134-Child Support Services	337	0.289%	\$2,405.56	-	\$2,405.56	\$41.34	\$2,446.91
135-Public Defender	439	0.377%	\$3,133.66	-	\$3,133.66	\$53.86	\$3,187.52
136-Sheriff	4,202	3.608%	\$29,994.60	-	\$29,994.60	\$515.51	\$30,510.11
137-Animal Services	987	0.848%	\$7,045.38	-	\$7,045.38	\$121.09	\$7,166.46
138-Emergency Services	419	0.360%	\$2,990.89	-	\$2,990.89	\$51.40	\$3,042.30
139-Probation	7,584	6.512%	\$54,135.90	-	\$54,135.90	\$930.42	\$55,066.32
140-County Fire	1,854	1.592%	\$13,234.17	-	\$13,234.17	\$227.45	\$13,461.62
141-Ag Commissioner	676	0.580%	\$4,825.40	-	\$4,825.40	\$82.93	\$4,908.34
142-Planning	874	0.751%	\$6,238.76	-	\$6,238.76	\$107.22	\$6,345.99
160-Public Health	3,293	2.828%	\$23,506.00	-	\$23,506.00	\$403.99	\$23,909.99
166-Behavioral Health	5,404	4.640%	\$38,574.68	-	\$38,574.68	\$662.97	\$39,237.66
180-Social Services	11,940	10.253%	\$85,229.78	-	\$85,229.78	\$1,464.82	\$86,694.60
184-Law Enforcement Medical Care	47	0.040%	\$335.49	-	\$335.49	\$5.77	\$341.26

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.5

Detail Allocation - Warrant Reconciliation (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
186-Veteran's Services	117	0.100%	\$835.17	-	\$835.17	\$14.35	\$849.52
201-Public Works Special Services	69	0.059%	\$492.53	-	\$492.53	\$8.47	\$501.00
205-Groundwater Sustainability	110	0.094%	\$785.20	-	\$785.20	\$13.50	\$798.69
215-Farm Advisor	109	0.094%	\$778.06	-	\$778.06	\$13.37	\$791.43
222-Community Parks	2,093	1.797%	\$14,940.20	-	\$14,940.20	\$256.77	\$15,196.97
245-Roads	1,559	1.339%	\$11,128.41	-	\$11,128.41	\$191.26	\$11,319.67
266-County Wide Automation	11	0.009%	\$78.52	-	\$78.52	\$1.35	\$79.87
277-CSAC Debt Service	9	0.008%	\$64.24	-	\$64.24	\$1.10	\$65.35
290-Community Development	1	0.001%	\$7.14	-	\$7.14	\$0.12	\$7.26
305-Parks	2,155	1.851%	\$15,382.76	-	\$15,382.76	\$264.38	\$15,647.14
331-Fish and Game	11	0.009%	\$78.52	-	\$78.52	\$1.35	\$79.87
335-Solid Waste Management	18	0.015%	\$128.49	-	\$128.49	\$2.21	\$130.70
351-Emergency Medical Services	12	0.010%	\$85.66	-	\$85.66	\$1.47	\$87.13
375-Driving Under the Influence	50	0.043%	\$356.91	-	\$356.91	\$6.13	\$363.04
377-Library	2,185	1.876%	\$15,596.91	-	\$15,596.91	\$268.06	\$15,864.97
405-Public Works	8,466	7.270%	\$60,431.77	-	\$60,431.77	\$1,038.62	\$61,470.39
407-Fleet	1,041	0.894%	\$7,430.84	-	\$7,430.84	\$127.71	\$7,558.55
408-Workers' Comp ISF	532	0.457%	\$3,797.51	-	\$3,797.51	\$65.27	\$3,862.77
409-Liability Insurance ISF	50	0.043%	\$356.91	-	\$356.91	\$6.13	\$363.04
410-Unemployment Insurance ISF	4	0.003%	\$28.55	-	\$28.55	\$0.49	\$29.04
411-Medical Malpractice ISF	1	0.001%	\$7.14	-	\$7.14	\$0.12	\$7.26
412-County Dental Plan ISF	1	0.001%	\$7.14	-	\$7.14	\$0.12	\$7.26
413-OPEB ISF	1	0.001%	\$7.14	-	\$7.14	\$0.12	\$7.26
425-Airports	1,309	1.124%	\$9,343.87	-	\$9,343.87	\$160.59	\$9,504.46
720-APCD	565	0.485%	\$4,033.07	(\$3,957.00)	\$76.07	\$69.32	\$145.38
760-Pension Trust	6	0.005%	\$42.83	-	\$42.83	\$0.74	\$43.57
791-Law Library	122	0.105%	\$870.86	-	\$870.86	\$14.97	\$885.82
999-Other	46,670	40.076%	\$333,138.51	-	\$333,138.51	\$5,725.56	\$338,864.07
Subtotals	116,453	100.000%	\$831,261.61	(\$3,957.00)	\$827,304.61	\$13,409.49	\$840,714.10
Direct Billed					\$3,957.00		\$3,957.00
Total Full Functional Cost					\$831,261.61		\$844,671.10

Allocation Basis: Count of claims, purchase orders, payroll checks, and special warrants.

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.7

Summary of Allocated Costs

Department	Total	Not Allowed	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Social Services Accounts Payable
104-County Administrative Office	\$37,718.32	-	\$4,500.16	\$3,274.10	\$27,395.73	-	-
111-County Counsel	\$37,225.68	-	\$3,579.96	\$4,443.43	\$27,175.05	-	-
112-Human Resources	\$69,340.70	-	\$7,563.30	\$10,523.91	\$46,970.59	-	-
113-Facilities Management	\$136,899.01	-	\$49,211.85	\$10,991.64	\$48,828.10	-	-
114-Information Technology Department (ITD)	\$154,071.11	-	\$16,614.04	\$19,410.76	\$108,638.20	-	-
116-Central Services	\$27,498.46	-	\$4,714.46	\$4,209.56	\$15,904.76	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$67,958.09	-	\$3,945.52	\$13,096.42	\$48,681.90	-	-
118-Talent Development	\$5,826.09	-	\$1,193.76	\$476.12	\$3,480.95	-	-
200-Maintenance Projects	\$16,719.67	-	\$1,681.53	-	\$14,086.97	-	-
Subtotal for CSD	\$553,257.13	-	\$93,004.58	\$66,425.94	\$341,162.25	-	-
100-Board of Supervisors	\$16,600.28	-	\$1,617.35	\$3,094.80	\$10,973.26	-	-
103-Short-Term Financing	\$844.07	-	\$539.12	-	-	-	-
106-Contributions to Other Agencies	\$3,356.19	-	\$2,143.63	-	-	-	-
109-Assessor	\$82,843.51	-	\$3,401.56	\$17,854.62	\$59,663.19	-	-
110-Clerk	\$45,101.14	-	\$11,668.01	\$5,237.36	\$21,595.66	-	-
119-Communication and Outreach	\$2,260.59	-	\$372.25	\$476.12	\$1,201.65	-	-
130-Waste Mgmt	\$10,929.53	-	\$2,426.02	-	\$7,131.21	-	-
131-Grand Jury	\$5,669.33	-	\$3,311.71	-	\$484.32	-	-
132-District Attorney	\$190,847.23	-	\$22,604.36	\$24,520.34	\$116,328.77	\$14,607.39	-
134-Child Support Services	\$33,448.70	-	\$2,162.88	\$6,427.66	\$22,411.25	-	-
135-Public Defender	\$51,411.14	-	\$5,635.05	-	\$42,588.58	-	-
136-Sheriff	\$691,679.68	-	\$53,937.26	\$102,366.48	\$504,865.82	-	-
137-Animal Services	\$41,707.11	-	\$12,669.22	\$4,523.17	\$17,348.25	-	-
138-Emergency Services	\$20,427.13	-	\$5,378.32	\$1,904.49	\$10,102.01	-	-
139-Probation	\$240,357.60	-	\$10,551.27	\$34,995.05	\$139,744.96	-	-
140-County Fire	\$186,516.22	-	\$23,798.12	-	\$149,256.48	-	-
141-Ag Commissioner	\$63,751.88	-	\$8,677.20	\$11,665.02	\$38,501.32	-	-
142-Planning	\$133,084.28	-	\$11,218.75	\$24,044.22	\$91,475.32	-	-

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.7

Summary of Allocated Costs (continued)

Department	Total	Not Allowed	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Social Services Accounts Payable
160-Public Health	\$327,066.61	-	\$42,269.26	\$51,897.43	\$208,989.93	-	-
166-Behavioral Health	\$673,170.56	-	\$69,366.25	\$71,894.60	\$492,672.05	-	-
180-Social Services	\$682,531.67	-	\$5,758.27	\$124,982.34	\$430,171.78	\$34,924.68	-
184-Law Enforcement Medical Care	\$52,548.90	-	\$603.30	-	\$51,604.35	-	-
186-Veteran's Services	\$10,261.43	-	\$1,501.82	\$2,142.55	\$5,767.53	-	-
201-Public Works Special Services	\$15,670.30	-	\$885.69	-	\$14,283.61	-	-
205-Groundwater Sustainability	\$8,383.72	-	\$1,411.97	\$238.06	\$5,935.00	-	-
215-Farm Advisor	\$6,487.32	-	\$1,399.13	\$1,190.31	\$3,106.44	-	-
222-Community Parks	\$77,938.23	-	\$26,865.94	\$6,665.72	\$29,209.59	-	-
245-Roads	\$224,805.87	-	\$20,011.47	-	\$193,474.73	-	-
266-County Wide Automation	\$638.94	-	\$141.20	-	\$417.87	-	-
277-CSAC Debt Service	\$180.87	-	\$115.52	-	-	-	-
290-Community Development	\$8,437.69	-	\$12.84	\$4,761.23	\$3,656.36	-	-
305-Parks	\$86,716.95	-	\$27,661.78	\$6,665.72	\$36,742.30	-	-
330-Wildlife and Grazing	\$4.61	-	-	-	\$4.61	-	-
331-Fish and Game	\$432.31	-	\$141.20	-	\$211.24	-	-
335-Solid Waste Management	\$3,465.24	-	\$231.05	-	\$3,103.50	-	-
351-Emergency Medical Services	\$1,780.10	-	\$15.40	-	\$1,677.57	-	-
375-Driving Under the Influence	\$8,631.22	-	\$641.80	\$1,666.43	\$5,959.95	-	-
377-Library	\$125,971.66	-	\$28,046.86	\$18,568.80	\$63,491.02	-	-
405-Public Works	\$354,249.75	-	\$108,670.37	\$56,658.66	\$127,450.33	-	-
407-Fleet	\$52,786.79	-	\$13,362.37	\$2,380.62	\$29,485.25	-	-
408-Workers' Comp ISF	\$38,959.50	-	\$6,828.80	-	\$28,267.92	-	-
409-Liability Insurance ISF	\$24,979.02	-	\$641.80	-	\$23,974.17	-	-
410-Unemployment Insurance ISF	\$502.42	-	\$51.34	-	\$422.03	-	-
411-Medical Malpractice ISF	\$4,420.12	-	\$12.84	-	\$4,400.03	-	-
412-County Dental Plan ISF	\$1,450.07	-	\$12.84	-	\$1,429.97	-	-
413-OPEB ISF	\$20.10	-	\$12.84	-	-	-	-
425-Airports	\$73,633.78	-	\$16,802.45	\$5,713.48	\$41,613.40	-	-
427-Golf Courses	\$26,442.33	-	-	\$4,999.29	\$21,443.04	-	-

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.7

Summary of Allocated Costs (continued)

Department	Total	Not Allowed	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Social Services Accounts Payable
430-Los Osos Sewer System	\$24,833.72	-	-	-	\$24,833.72	-	-
720-APCD	\$3,159.11	-	\$1,551.39	(\$3,238.77)	\$4,701.10	-	-
760-Pension Trust	\$309.33	-	\$77.02	-	\$188.75	-	-
791-Law Library	\$2,451.83	-	\$1,566.00	-	-	-	-
999-Other	\$409,308.55	-	\$70,444.48	-	-	-	-
Alloc Remains	\$2,566,572.52	\$2,565,126.76	-	-	-	-	\$1,445.77
Totals	\$8,273,295.88	-	\$722,231.95	\$660,721.77	\$3,433,523.46	\$49,532.07	-
Direct Billed	\$67,451.66	-	\$5,701.00	\$8,000.00	\$18,552.00	\$31,241.66	-
Total Full Functional Cost	\$8,340,747.54	-	\$727,932.95	\$668,721.77	\$3,452,075.46	\$80,773.73	-
Less Direct Billed	(\$67,451.66)	-	(\$5,701.00)	(\$8,000.00)	(\$18,552.00)	(\$31,241.66)	-
Less CSD Amounts	(\$553,257.13)	-	(\$93,004.58)	(\$66,425.94)	(\$341,162.25)	-	-
Total Receiving Department Allocation	\$5,153,466.22	-	\$629,227.38	\$594,295.83	\$3,092,361.21	\$49,532.07	-

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.7

Summary of Allocated Costs (continued)

Department	Total	Warrant Reconciliation
104-County Administrative Office	\$37,718.32	\$2,548.33
111-County Counsel	\$37,225.68	\$2,027.24
112-Human Resources	\$69,340.70	\$4,282.90
113-Facilities Management	\$136,899.01	\$27,867.43
114-Information Technology Department (ITD)	\$154,071.11	\$9,408.11
116-Central Services	\$27,498.46	\$2,669.68
117-Auditor-Controller-Treasurer-Tax Collector	\$67,958.09	\$2,234.25
118-Talent Development	\$5,826.09	\$675.26
200-Maintenance Projects	\$16,719.67	\$951.17
Subtotal for CSD	\$553,257.13	\$52,664.37
100-Board of Supervisors	\$16,600.28	\$914.87
103-Short-Term Financing	\$844.07	\$304.96
106-Contributions to Other Agencies	\$3,356.19	\$1,212.56
109-Assessor	\$82,843.51	\$1,924.13
110-Clerk	\$45,101.14	\$6,600.12
119-Communication and Outreach	\$2,260.59	\$210.56
130-Waste Mgmt	\$10,929.53	\$1,372.30
131-Grand Jury	\$5,669.33	\$1,873.30
132-District Attorney	\$190,847.23	\$12,786.36
134-Child Support Services	\$33,448.70	\$2,446.91
135-Public Defender	\$51,411.14	\$3,187.52
136-Sheriff	\$691,679.68	\$30,510.11
137-Animal Services	\$41,707.11	\$7,166.46
138-Emergency Services	\$20,427.13	\$3,042.30
139-Probation	\$240,357.60	\$55,066.32
140-County Fire	\$186,516.22	\$13,461.62
141-Ag Commissioner	\$63,751.88	\$4,908.34
142-Planning	\$133,084.28	\$6,345.99

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

**117 Auditor-Controller-Treasurer-Tax Collector
 Schedule 9.7**

Summary of Allocated Costs (continued)

Department	Total	Warrant Reconciliation
160-Public Health	\$327,066.61	\$23,909.99
166-Behavioral Health	\$673,170.56	\$39,237.66
180-Social Services	\$682,531.67	\$86,694.60
184-Law Enforcement Medical Care	\$52,548.90	\$341.26
186-Veteran's Services	\$10,261.43	\$849.52
201-Public Works Special Services	\$15,670.30	\$501.00
205-Groundwater Sustainability	\$8,383.72	\$798.69
215-Farm Advisor	\$6,487.32	\$791.43
222-Community Parks	\$77,938.23	\$15,196.97
245-Roads	\$224,805.87	\$11,319.67
266-County Wide Automation	\$638.94	\$79.87
277-CSAC Debt Service	\$180.87	\$65.35
290-Community Development	\$8,437.69	\$7.26
305-Parks	\$86,716.95	\$15,647.14
330-Wildlife and Grazing	\$4.61	-
331-Fish and Game	\$432.31	\$79.87
335-Solid Waste Management	\$3,465.24	\$130.70
351-Emergency Medical Services	\$1,780.10	\$87.13
375-Driving Under the Influence	\$8,631.22	\$363.04
377-Library	\$125,971.66	\$15,864.97
405-Public Works	\$354,249.75	\$61,470.39
407-Fleet	\$52,786.79	\$7,558.55
408-Workers' Comp ISF	\$38,959.50	\$3,862.77
409-Liability Insurance ISF	\$24,979.02	\$363.04
410-Unemployment Insurance ISF	\$502.42	\$29.04
411-Medical Malpractice ISF	\$4,420.12	\$7.26
412-County Dental Plan ISF	\$1,450.07	\$7.26
413-OPEB ISF	\$20.10	\$7.26
425-Airports	\$73,633.78	\$9,504.46
427-Golf Courses	\$26,442.33	-

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.7

Summary of Allocated Costs (continued)

Department	Total	Warrant Reconciliation
430-Los Osos Sewer System	\$24,833.72	-
720-APCD	\$3,159.11	\$145.38
760-Pension Trust	\$309.33	\$43.57
791-Law Library	\$2,451.83	\$885.82
999-Other	\$409,308.55	\$338,864.07
Alloc Remains	\$2,566,572.52	-
Totals	\$8,273,295.88	\$840,714.10
Direct Billed	\$67,451.66	\$3,957.00
Total Full Functional Cost	\$8,340,747.54	\$844,671.10
Less Direct Billed	(\$67,451.66)	(\$3,957.00)
Less CSD Amounts	(\$553,257.13)	(\$52,664.37)
Total Receiving Department Allocation	\$5,153,466.22	\$788,049.73

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

118 Talent Development
Schedule 10.1

Narrative

This department provides a variety of trainings for all County employees. Expenses are assigned to departments based on employee counts in each department at the end of the fiscal year.

Countywide Training- Costs of providing training courses to all County departments.
Not Allowed- Not further allocated

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

118 Talent Development
Schedule 10.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$24,635.00	\$24,635.00	-	-	
	Total for C/A	\$24,635.00	\$24,635.00	-	-	
REV	Revenues	-	-	-	-	
	Total for REV	-	-	-	-	

Total per Books	\$24,635.00
Less General Government	-
Less Off the Top	(\$24,635.00)
Less Direct Billed	-
Difference	-

Fiscal Year 2022-23 Actuals
For Use In Budget Year 2024-25

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

Date Printed: 12/29/2023

**118 Talent Development
Schedule 10.3**

Labor Distribution Summary

No Labor Distribution

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

118 Talent Development
Schedule 10.4

Schedule of costs to be allocated

	Amount	General & Admin	Countywide Training	Not Allowed
<i>Sal Total %</i>			100.000%	0.000%
Wages and Benefits				
Salaries	\$211,113.86	-	\$211,113.86	-
Benefits	-	-	-	-
Wages and Benefits Subtotal	\$211,113.86	-	\$211,113.86	-
Service And Supplies				
	DIST			
SERVICES & SUPPLIES	PROP \$452,347.07	-	\$380,347.07	\$72,000.00
REVENUE	PROP (\$24,635.00)	-	(\$24,635.00)	-
Services and Supplies Subtotal	\$427,712.07	-	\$355,712.07	\$72,000.00
Cost Adjustments				
Cost Adjustments Subtotal	-	-	-	-
Reallocate Admin				
		-	-	-
Functional Costs	\$638,825.93	-	\$566,825.93	\$72,000.00
<i>Exp Total %</i>		0.000%	88.729%	11.271%

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

**118 Talent Development
 Schedule 10.5**

Service to Service Costs

Department	First Incoming	Second Incoming	Countywide Training	Not Allowed
104-County Administrative Office	\$325.44	\$191.72	\$458.87	\$58.29
112-Human Resources	\$2,463.70	\$161.72	\$2,329.51	\$295.90
114-Information Technology Department (ITD)	\$13,365.07	\$511.07	\$12,312.20	\$1,563.93
116-Central Services	\$532.31	\$193.31	\$643.84	\$81.78
117-Auditor-Controller-Treasurer-Tax Collector	\$5,723.63	\$102.46	\$5,169.45	\$656.64
118-Talent Development	-	\$416.99	\$370.00	\$47.00
Subtotals	\$22,410.15	\$1,577.27	\$21,283.87	\$2,703.54
Functional Costs	\$638,825.93		\$566,825.93	\$72,000.00
Total Allocated Costs	\$662,813.35		\$588,109.80	\$74,703.54

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

**118 Talent Development
Schedule 10.6.1**

Detail Allocation - Countywide Training

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	14	0.498%	\$2,918.96	-	\$2,918.96	-	\$2,918.96
111-County Counsel	19	0.675%	\$3,961.44	-	\$3,961.44	-	\$3,961.44
112-Human Resources	45	1.599%	\$9,382.36	-	\$9,382.36	-	\$9,382.36
113-Facilities Management	47	1.670%	\$9,799.35	-	\$9,799.35	-	\$9,799.35
114-Information Technology Department (ITD)	83	2.950%	\$17,305.24	-	\$17,305.24	-	\$17,305.24
116-Central Services	18	0.640%	\$3,752.94	-	\$3,752.94	-	\$3,752.94
117-Auditor-Controller-Treasurer-Tax Collector	56	1.990%	\$11,675.83	-	\$11,675.83	-	\$11,675.83
118-Talent Development	2	0.071%	\$416.99	-	\$416.99	-	\$416.99
100-Board of Supervisors	13	0.462%	\$2,710.46	-	\$2,710.46	\$7.19	\$2,717.65
109-Assessor	75	2.665%	\$15,637.27	-	\$15,637.27	\$41.49	\$15,678.76
110-Clerk	22	0.782%	\$4,586.93	-	\$4,586.93	\$12.17	\$4,599.10
119-Communication and Outreach	2	0.071%	\$416.99	-	\$416.99	\$1.11	\$418.10
132-District Attorney	103	3.660%	\$21,475.18	-	\$21,475.18	\$56.98	\$21,532.16
134-Child Support Services	27	0.959%	\$5,629.42	-	\$5,629.42	\$14.94	\$5,644.35
136-Sheriff	430	15.281%	\$89,653.67	-	\$89,653.67	\$237.86	\$89,891.53
137-Animal Services	19	0.675%	\$3,961.44	-	\$3,961.44	\$10.51	\$3,971.95
138-Emergency Services	8	0.284%	\$1,667.98	-	\$1,667.98	\$4.43	\$1,672.40
139-Probation	147	5.224%	\$30,649.05	-	\$30,649.05	\$81.31	\$30,730.36
141-Ag Commissioner	49	1.741%	\$10,216.35	-	\$10,216.35	\$27.10	\$10,243.45
142-Planning	101	3.589%	\$21,058.19	-	\$21,058.19	\$55.87	\$21,114.06
160-Public Health	218	7.747%	\$45,452.33	-	\$45,452.33	\$120.59	\$45,572.92
166-Behavioral Health	302	10.732%	\$62,966.07	-	\$62,966.07	\$167.05	\$63,133.12
180-Social Services	525	18.657%	\$109,460.88	-	\$109,460.88	\$290.41	\$109,751.29
186-Veteran's Services	9	0.320%	\$1,876.47	-	\$1,876.47	\$4.98	\$1,881.45
205-Groundwater Sustainability	1	0.036%	\$208.50	-	\$208.50	\$0.55	\$209.05
215-Farm Advisor	5	0.178%	\$1,042.48	-	\$1,042.48	\$2.77	\$1,045.25
222-Community Parks	28	0.995%	\$5,837.91	-	\$5,837.91	\$15.49	\$5,853.40
290-Community Development	20	0.711%	\$4,169.94	-	\$4,169.94	\$11.06	\$4,181.00
305-Parks	28	0.995%	\$5,837.91	-	\$5,837.91	\$15.49	\$5,853.40
375-Driving Under the Influence	7	0.249%	\$1,459.48	-	\$1,459.48	\$3.87	\$1,463.35

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

**118 Talent Development
 Schedule 10.6.1**

Detail Allocation - Countywide Training (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
377-Library	78	2.772%	\$16,262.76	-	\$16,262.76	\$43.15	\$16,305.91
405-Public Works	238	8.458%	\$49,622.26	-	\$49,622.26	\$131.65	\$49,753.92
407-Fleet	10	0.355%	\$2,084.97	-	\$2,084.97	\$5.53	\$2,090.50
425-Airports	24	0.853%	\$5,003.93	-	\$5,003.93	\$13.28	\$5,017.20
427-Golf Courses	21	0.746%	\$4,378.44	-	\$4,378.44	\$11.62	\$4,390.05
720-APCD	20	0.711%	\$4,169.94	-	\$4,169.94	\$11.06	\$4,181.00
Subtotals	2,814	100.000%	\$586,710.30	-	\$586,710.30	\$1,399.50	\$588,109.80
Direct Billed							
Total Full Functional Cost					\$586,710.30		\$588,109.80

Allocation Basis: Number of employees at the end of the fiscal year

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

118 Talent Development
Schedule 10.7

Summary of Allocated Costs

Department	Total	Countywide	
		Training	Not Allowed
104-County Administrative Office	\$2,918.96	\$2,918.96	-
111-County Counsel	\$3,961.44	\$3,961.44	-
112-Human Resources	\$9,382.36	\$9,382.36	-
113-Facilities Management	\$9,799.35	\$9,799.35	-
114-Information Technology Department (ITD)	\$17,305.24	\$17,305.24	-
116-Central Services	\$3,752.94	\$3,752.94	-
117-Auditor-Controller-Treasurer-Tax Collector	\$11,675.83	\$11,675.83	-
118-Talent Development	\$416.99	\$416.99	-
Subtotal for CSD	\$59,213.12	\$59,213.12	-
100-Board of Supervisors	\$2,717.65	\$2,717.65	-
109-Assessor	\$15,678.76	\$15,678.76	-
110-Clerk	\$4,599.10	\$4,599.10	-
119-Communication and Outreach	\$418.10	\$418.10	-
132-District Attorney	\$21,532.16	\$21,532.16	-
134-Child Support Services	\$5,644.35	\$5,644.35	-
136-Sheriff	\$89,891.53	\$89,891.53	-
137-Animal Services	\$3,971.95	\$3,971.95	-
138-Emergency Services	\$1,672.40	\$1,672.40	-
139-Probation	\$30,730.36	\$30,730.36	-
141-Ag Commissioner	\$10,243.45	\$10,243.45	-
142-Planning	\$21,114.06	\$21,114.06	-
160-Public Health	\$45,572.92	\$45,572.92	-
166-Behavioral Health	\$63,133.12	\$63,133.12	-
180-Social Services	\$109,751.29	\$109,751.29	-
186-Veteran's Services	\$1,881.45	\$1,881.45	-
205-Groundwater Sustainability	\$209.05	\$209.05	-
215-Farm Advisor	\$1,045.25	\$1,045.25	-
222-Community Parks	\$5,853.40	\$5,853.40	-
290-Community Development	\$4,181.00	\$4,181.00	-

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

**118 Talent Development
 Schedule 10.7**

Summary of Allocated Costs (continued)

Department	Total	Countywide	
		Training	Not Allowed
305-Parks	\$5,853.40	\$5,853.40	-
375-Driving Under the Influence	\$1,463.35	\$1,463.35	-
377-Library	\$16,305.91	\$16,305.91	-
405-Public Works	\$49,753.92	\$49,753.92	-
407-Fleet	\$2,090.50	\$2,090.50	-
425-Airports	\$5,017.20	\$5,017.20	-
427-Golf Courses	\$4,390.05	\$4,390.05	-
720-APCD	\$4,181.00	\$4,181.00	-
Alloc Remains	\$74,703.54	-	\$74,703.54
Totals	\$662,813.35	\$588,109.80	-
Direct Billed	-	-	-
Total Full Functional Cost	\$662,813.35	\$588,109.80	-
Less Direct Billed	-	-	-
Less CSD Amounts	(\$59,213.12)	(\$59,213.12)	-
Total Receiving Department Allocation	\$528,896.68	\$528,896.68	-

200 Maintenance Projects
Schedule 11.1

Narrative

This department provides funds for countywide repair, renovation, and maintenance of existing county facilities. Expenses are assigned to departments based on the project summary report produced by the County's cost accounting system. For maintenance projects identified to a particular building, the allocation to departments is based on square footage occupied.

- New Government Center-** Allocated based on square footage occupied by department.
- New Courthouse-** Allocated based on square footage occupied by department.
- Health Campus-** Allocated based on square footage occupied by department.
- Sierra Way-** Allocated based on square footage occupied by department.
- Kimball Building-** Allocated based on square footage occupied per department
- Atascadero Hospital-** Allocated based on square footage occupied by department.
- County Bank Building-** Allocated based on square footage occupied by department.
- Monterey Parking-** Number of Spaces allocated to each department.
- Building 1200-** Allocated based on square footage occupied by department.
- Old Courthouse-** Allocated based on square footage occupied by department.
- Courthouse Annex-** Allocated based on square footage occupied by department
- North County-** Allocated based on square footage occupied by department
- Maint Projects-** Allocated to department receiving maintenance services.
- Longbranch-** Allocated based on square footage occupied by department
- Not Allowed-** Not further allocated.

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

200 Maintenance Projects
Schedule 11.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$122,817.90	\$67,159.68	\$55,658.22	-	
	Total for C/A	\$122,817.90	\$67,159.68	\$55,658.22	-	
REV	Outside revenues	(\$42,380.91)	(\$42,380.91)	-	-	
	Total for REV	(\$42,380.91)	(\$42,380.91)	-	-	

Total per Books	\$80,436.99
Less General Government	-
Less Off the Top	(\$24,778.77)
Less Direct Billed	(\$55,658.22)
Difference	-

Fiscal Year 2022-23 Actuals
For Use In Budget Year 2024-25

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

Date Printed: 12/29/2023

**200 Maintenance Projects
Schedule 11.3**

Labor Distribution Summary

No Labor Distribution

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

200 Maintenance Projects
Schedule 11.4

Schedule of costs to be allocated

	Amount	New Government					Sierra Way	Kimball Building
		General & Admin	Center	New Courthouse	Health Campus			
<i>Sal Total %</i>			0.000%	0.000%	0.000%	0.000%	0.000%	
Wages and Benefits								
Salaries	-	-	-	-	-	-	-	
Benefits	-	-	-	-	-	-	-	
Wages and Benefits Subtotal	-	-	-	-	-	-	-	
Service And Supplies								
	DIST							
MAINTENANCE COSTS	<i>PROP</i>	\$2,684,943.23	\$629,433.80	\$17,260.68	-	\$274,777.39	-	\$30,273.14
REVENUE	<i>PROP</i>	(\$24,778.77)	(\$24,716.72)	-	-	-	-	-
TRANSFERS OUT	<i>DISA</i>	\$168,992.17						
Services and Supplies Subtotal		\$2,660,164.46	\$604,717.08	\$17,260.68	-	\$274,777.39	-	\$30,273.14
Cost Adjustments								
TRANSFERS OUT	<i>DISA</i>	(\$168,992.17)						
Cost Adjustments Subtotal		-	-	-	-	-	-	-
Reallocate Admin			(\$604,717.08)	\$5,078.13	-	\$80,840.10	-	\$8,906.42
Functional Costs		\$2,660,164.46	-	\$22,338.81	-	\$355,617.49	-	\$39,179.56
<i>Exp Total %</i>			0.000%	0.840%	0.000%	13.368%	0.000%	1.473%

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

200 Maintenance Projects
Schedule 11.4

Schedule of costs to be allocated (continued)

		Amount	Atascadero Hospital	County Bank Building	Monterey Parking	Building 1200	Old Courthouse	Courthouse Annex
<i>Sal Total %</i>			0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Wages and Benefits								
Salaries		-	-	-	-	-	-	-
Benefits		-	-	-	-	-	-	-
Wages and Benefits Subtotal		-	-	-	-	-	-	-
Service And Supplies								
	DIST							
MAINTENANCE COSTS	<i>PROP</i>	\$2,684,943.23	\$367,942.35	-	-	\$12,294.73	\$229,588.05	\$8,828.65
REVENUE	<i>PROP</i>	(\$24,778.77)	-	-	-	-	-	(\$62.05)
TRANSFERS OUT	<i>DISA</i>	\$168,992.17						
Services and Supplies Subtotal		\$2,660,164.46	\$367,942.35	-	-	\$12,294.73	\$229,588.05	\$8,766.60
Cost Adjustments								
TRANSFERS OUT	<i>DISA</i>	(\$168,992.17)						
Cost Adjustments Subtotal		-	-	-	-	-	-	-
Reallocate Admin			\$108,249.44	-	-	\$3,617.14	\$67,545.30	\$2,579.15
Functional Costs		\$2,660,164.46	\$476,191.79	-	-	\$15,911.87	\$297,133.35	\$11,345.75
<i>Exp Total %</i>			17.901%	0.000%	0.000%	0.598%	11.170%	0.427%

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

200 Maintenance Projects
Schedule 11.4

Schedule of costs to be allocated (continued)

		Amount	North County	Maint Projects	Longbranch	Not Allowed
<i>Sal Total %</i>			0.000%	0.000%	0.000%	0.000%
Wages and Benefits						
Salaries		-	-	-	-	-
Benefits		-	-	-	-	-
Wages and Benefits Subtotal		-	-	-	-	-
Service And Supplies						
	DIST					
MAINTENANCE COSTS	<i>PROP</i>	\$2,684,943.23	-	\$1,114,544.44	-	-
REVENUE	<i>PROP</i>	(\$24,778.77)	-	-	-	-
TRANSFERS OUT	<i>DISA</i>	\$168,992.17				
Services and Supplies Subtotal		\$2,660,164.46	-	\$1,114,544.44	-	-
Cost Adjustments						
TRANSFERS OUT	<i>DISA</i>	(\$168,992.17)				
Cost Adjustments Subtotal		-	-	-	-	-
Reallocate Admin			-	\$327,901.39	-	-
Functional Costs		\$2,660,164.46	-	\$1,442,445.83	-	-
<i>Exp Total %</i>			0.000%	54.224%	0.000%	0.000%

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

**200 Maintenance Projects
 Schedule 11.5**

Service to Service Costs

Department	First Incoming	Second Incoming	New Government				
			Center	New Courthouse	Health Campus	Sierra Way	Kimball Building
104-County Administrative Office	\$2,826.17	\$1,093.43	\$32.91	-	\$523.98	-	\$57.73
114-Information Technology Department (ITD)	\$48,535.17	\$1,831.75	\$422.96	-	\$6,733.18	-	\$741.82
116-Central Services	\$15,044.33	\$7,872.56	\$192.45	-	\$3,063.59	-	\$337.53
117-Auditor-Controller-Treasurer-Tax Collector	\$16,425.67	\$294.00	\$140.40	-	\$2,235.13	-	\$246.25
Subtotals	\$82,831.33	\$11,091.74	\$788.72	-	\$12,555.87	-	\$1,383.32
Functional Costs	\$2,660,164.46		\$22,338.81		\$355,617.49		\$39,179.56
Total Allocated Costs	\$2,754,087.54		\$23,127.53		\$368,173.37		\$40,562.89

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

200 Maintenance Projects
Schedule 11.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Atascadero Hospital	County Bank Building	Monterey Parking	Building 1200	Old Courthouse
104-County Administrative Office	\$2,826.17	\$1,093.43	\$701.64	-	-	\$23.45	\$437.81
114-Information Technology Department (ITD)	\$48,535.17	\$1,831.75	\$9,016.10	-	-	\$301.27	\$5,625.85
116-Central Services	\$15,044.33	\$7,872.56	\$4,102.32	-	-	\$137.08	\$2,559.76
117-Auditor-Controller-Treasurer-Tax Collector	\$16,425.67	\$294.00	\$2,992.96	-	-	\$100.01	\$1,867.54
Subtotals	\$82,831.33	\$11,091.74	\$16,813.02	-	-	\$561.80	\$10,490.96
Functional Costs	\$2,660,164.46		\$476,191.79			\$15,911.87	\$297,133.35
Total Allocated Costs	\$2,754,087.54		\$493,004.81			\$16,473.67	\$307,624.31

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

200 Maintenance Projects
Schedule 11.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Courthouse Annex	North County	Maint Projects	Longbranch	Not Allowed
104-County Administrative Office	\$2,826.17	\$1,093.43	\$16.72	-	\$2,125.36	-	-
114-Information Technology Department (ITD)	\$48,535.17	\$1,831.75	\$214.82	-	\$27,310.92	-	-
116-Central Services	\$15,044.33	\$7,872.56	\$97.74	-	\$12,426.44	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$16,425.67	\$294.00	\$71.31	-	\$9,066.06	-	-
Subtotals	\$82,831.33	\$11,091.74	\$400.59	-	\$50,928.79	-	-
Functional Costs	\$2,660,164.46		\$11,345.75		\$1,442,445.83		
Total Allocated Costs	\$2,754,087.54		\$11,746.34		\$1,493,374.62		

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

**200 Maintenance Projects
 Schedule 11.6.1**

Detail Allocation - New Government Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	7,562	7.377%	\$1,699.28	-	\$1,699.28	-	\$1,699.28
111-County Counsel	9,442	9.211%	\$2,121.74	-	\$2,121.74	-	\$2,121.74
112-Human Resources	8,836	8.620%	\$1,985.56	-	\$1,985.56	-	\$1,985.56
113-Facilities Management	4,353	4.247%	\$978.17	-	\$978.17	-	\$978.17
116-Central Services	257	0.251%	\$57.75	-	\$57.75	-	\$57.75
117-Auditor-Controller-Treasurer-Tax Collector	23,278	22.709%	\$5,230.86	-	\$5,230.86	-	\$5,230.86
100-Board of Supervisors	11,907	11.616%	\$2,675.65	-	\$2,675.65	\$22.74	\$2,698.39
109-Assessor	22,087	21.547%	\$4,963.23	-	\$4,963.23	\$42.18	\$5,005.40
110-Clerk	12,169	11.872%	\$2,734.53	-	\$2,734.53	\$23.24	\$2,757.76
138-Emergency Services	1,937	1.890%	\$435.27	-	\$435.27	\$3.70	\$438.97
405-Public Works	678	0.661%	\$152.36	-	\$152.36	\$1.29	\$153.65
Subtotals	102,506	100.000%	\$23,034.39	-	\$23,034.39	\$93.14	\$23,127.53
Direct Billed							
Total Full Functional Cost					\$23,034.39		\$23,127.53

Allocation Basis: Square Footage

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

200 Maintenance Projects
Schedule 11.6.2

Detail Allocation - New Courthouse

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	1,108	1.847%	-	-	-	-	-
116-Central Services	4,252	7.087%	-	-	-	-	-
135-Public Defender	226	0.377%	-	-	-	-	-
139-Probation	1,789	2.982%	-	-	-	-	-
142-Planning	8,365	13.942%	-	-	-	-	-
999-Other	44,259	73.766%	-	-	-	-	-
Subtotals	59,999	100.000%	-	-	-	-	-
Direct Billed						-	-
Total Full Functional Cost						-	-

Allocation Basis: Square Footage

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

**200 Maintenance Projects
 Schedule 11.6.3**

Detail Allocation - Health Campus

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	1,873	2.663%	\$9,764.72	-	\$9,764.72	-	\$9,764.72
116-Central Services	3,477	4.943%	\$18,127.04	-	\$18,127.04	-	\$18,127.04
160-Public Health	29,750	42.297%	\$155,099.03	-	\$155,099.03	\$678.80	\$155,777.83
166-Behavioral Health	33,982	48.314%	\$177,162.19	-	\$177,162.19	\$775.36	\$177,937.55
375-Driving Under the Influence	1,254	1.783%	\$6,537.62	-	\$6,537.62	\$28.61	\$6,566.23
Subtotals	70,336	100.000%	\$366,690.60	-	\$366,690.60	\$1,482.77	\$368,173.37
Direct Billed							
Total Full Functional Cost					\$366,690.60		\$368,173.37

Allocation Basis: Square Footage

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

200 Maintenance Projects
Schedule 11.6.4

Detail Allocation - Sierra Way

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
141-Ag Commissioner	8,368	41.489%	-	-	-	-	-
160-Public Health	5,792	28.717%	-	-	-	-	-
215-Farm Advisor	6,009	29.793%	-	-	-	-	-
Subtotals	20,169	100.000%	-	-	-	-	-
Direct Billed						-	-
Total Full Functional Cost						-	-

Allocation Basis: Square Footage

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

**200 Maintenance Projects
 Schedule 11.6.5**

Detail Allocation - Kimball Building

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	120	0.675%	\$272.51	-	\$272.51	-	\$272.51
113-Facilities Management	3,979	22.366%	\$9,035.96	-	\$9,035.96	-	\$9,035.96
117-Auditor-Controller-Treasurer-Tax Collector	1,823	10.247%	\$4,139.87	-	\$4,139.87	-	\$4,139.87
222-Community Parks	1,929	10.843%	\$4,380.59	-	\$4,380.59	\$26.55	\$4,407.14
305-Parks	3,148	17.695%	\$7,148.83	-	\$7,148.83	\$43.33	\$7,192.16
405-Public Works	4,121	23.165%	\$9,358.43	-	\$9,358.43	\$56.73	\$9,415.15
999-Other	2,670	15.008%	\$6,063.33	-	\$6,063.33	\$36.75	\$6,100.09
Subtotals	17,790	100.000%	\$40,399.52	-	\$40,399.52	\$163.36	\$40,562.89
Direct Billed							
Total Full Functional Cost					\$40,399.52		\$40,562.89

Allocation Basis: Square Footage

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

200 Maintenance Projects
Schedule 11.6.6

Detail Allocation - Atascadero Hospital

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160-Public Health	1,647	12.055%	\$59,194.03	-	\$59,194.03	\$239.36	\$59,433.39
166-Behavioral Health	12,015	87.945%	\$431,825.27	-	\$431,825.27	\$1,746.15	\$433,571.42
Subtotals	13,662	100.000%	\$491,019.29	-	\$491,019.29	\$1,985.52	\$493,004.81
Direct Billed							
Total Full Functional Cost					\$491,019.29		\$493,004.81

Allocation Basis: Square Footage

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

200 Maintenance Projects
Schedule 11.6.7

Detail Allocation - County Bank Building

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
116-Central Services	4,230	46.870%	-	-	-	-	-
405-Public Works	4,795	53.130%	-	-	-	-	-
Subtotals	9,025	100.000%	-	-	-	-	-
Direct Billed							
Total Full Functional Cost							

Allocation Basis: Square Footage

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

200 Maintenance Projects
Schedule 11.6.8

Detail Allocation - Monterey Parking

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	8	7.339%	-	-	-	-	-
111-County Counsel	7	6.422%	-	-	-	-	-
112-Human Resources	4	3.670%	-	-	-	-	-
114-Information Technology Department (ITD)	12	11.009%	-	-	-	-	-
116-Central Services	3	2.752%	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	7	6.422%	-	-	-	-	-
109-Assessor	2	1.835%	-	-	-	-	-
132-District Attorney	1	0.917%	-	-	-	-	-
139-Probation	1	0.917%	-	-	-	-	-
142-Planning	8	7.339%	-	-	-	-	-
160-Public Health	1	0.917%	-	-	-	-	-
180-Social Services	1	0.917%	-	-	-	-	-
222-Community Parks	2	1.835%	-	-	-	-	-
305-Parks	5	4.587%	-	-	-	-	-
405-Public Works	30	27.523%	-	-	-	-	-
407-Fleet	1	0.917%	-	-	-	-	-
999-Other	16	14.679%	-	-	-	-	-
Subtotals	109	100.000%	-	-	-	-	-
Direct Billed							
Total Full Functional Cost							

Allocation Basis: Number of Spaces

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

200 Maintenance Projects
Schedule 11.6.9

Detail Allocation - Building 1200

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111-County Counsel	157	0.308%	\$50.53	-	\$50.53	-	\$50.53
112-Human Resources	120	0.235%	\$38.62	-	\$38.62	-	\$38.62
113-Facilities Management	19,786	38.811%	\$6,367.90	-	\$6,367.90	-	\$6,367.90
114-Information Technology Department (ITD)	1,232	2.417%	\$396.50	-	\$396.50	-	\$396.50
116-Central Services	185	0.363%	\$59.54	-	\$59.54	-	\$59.54
117-Auditor-Controller-Treasurer-Tax Collector	2,381	4.670%	\$766.30	-	\$766.30	-	\$766.30
109-Assessor	395	0.775%	\$127.13	-	\$127.13	\$0.97	\$128.09
110-Clerk	5,821	11.418%	\$1,873.42	-	\$1,873.42	\$14.24	\$1,887.66
132-District Attorney	638	1.251%	\$205.33	-	\$205.33	\$1.56	\$206.89
136-Sheriff	305	0.598%	\$98.16	-	\$98.16	\$0.75	\$98.91
137-Animal Services	259	0.508%	\$83.36	-	\$83.36	\$0.63	\$83.99
138-Emergency Services	2,975	5.836%	\$957.47	-	\$957.47	\$7.28	\$964.75
139-Probation	299	0.587%	\$96.23	-	\$96.23	\$0.73	\$96.96
142-Planning	632	1.240%	\$203.40	-	\$203.40	\$1.55	\$204.95
160-Public Health	7,598	14.904%	\$2,445.33	-	\$2,445.33	\$18.59	\$2,463.92
305-Parks	120	0.235%	\$38.62	-	\$38.62	\$0.29	\$38.91
377-Library	3,101	6.083%	\$998.02	-	\$998.02	\$7.59	\$1,005.61
405-Public Works	1,200	2.354%	\$386.21	-	\$386.21	\$2.94	\$389.14
999-Other	3,776	7.407%	\$1,215.26	-	\$1,215.26	\$9.24	\$1,224.50
Subtotals	50,980	100.000%	\$16,407.32	-	\$16,407.32	\$66.35	\$16,473.67
Direct Billed							
Total Full Functional Cost					\$16,407.32		\$16,473.67

Allocation Basis: Square Footage

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

200 Maintenance Projects
Schedule 11.6.10

Detail Allocation - Old Courthouse

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	24,165	37.820%	\$115,874.53	-	\$115,874.53	-	\$115,874.53
132-District Attorney	1,238	1.938%	\$5,936.38	-	\$5,936.38	\$38.61	\$5,974.99
142-Planning	19,104	29.899%	\$91,606.33	-	\$91,606.33	\$595.73	\$92,202.06
405-Public Works	19,388	30.344%	\$92,968.15	-	\$92,968.15	\$604.58	\$93,572.74
Subtotals	63,895	100.000%	\$306,385.39	-	\$306,385.39	\$1,238.92	\$307,624.31
Direct Billed						-	-
Total Full Functional Cost					\$306,385.39		\$307,624.31

Allocation Basis: Square Footage

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

**200 Maintenance Projects
 Schedule 11.6.11**

Detail Allocation - Courthouse Annex

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	1,192	2.588%	\$302.76	-	\$302.76	-	\$302.76
116-Central Services	2,335	5.069%	\$593.07	-	\$593.07	-	\$593.07
132-District Attorney	29,269	63.544%	\$7,434.03	-	\$7,434.03	\$32.55	\$7,466.59
136-Sheriff	1,320	2.866%	\$335.27	-	\$335.27	\$1.47	\$336.73
405-Public Works	3,449	7.488%	\$876.01	-	\$876.01	\$3.84	\$879.85
999-Other	8,496	18.445%	\$2,157.90	-	\$2,157.90	\$9.45	\$2,167.35
Subtotals	46,061	100.000%	\$11,699.03	-	\$11,699.03	\$47.31	\$11,746.34
Direct Billed							
Total Full Functional Cost					\$11,699.03		\$11,746.34

Allocation Basis: Square Footage

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

200 Maintenance Projects
Schedule 11.6.12

Detail Allocation - North County

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
109-Assessor	3,045	67.817%	-	-	-	-	-
110-Clerk	264	5.880%	-	-	-	-	-
142-Planning	1,181	26.303%	-	-	-	-	-
Subtotals	4,490	100.000%	-	-	-	-	-
Direct Billed						-	-
Total Full Functional Cost						-	-

Allocation Basis: Square Footage

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

**200 Maintenance Projects
 Schedule 11.6.13**

Detail Allocation - Maint Projects

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
116-Central Services	212,646	19.079%	\$283,776.46	-	\$283,776.46	-	\$283,776.46
136-Sheriff	114,185	10.245%	\$152,380.43	-	\$152,380.43	\$761.45	\$153,141.89
137-Animal Services	15,957	1.432%	\$21,294.51	-	\$21,294.51	\$106.41	\$21,400.92
139-Probation	106,060	9.516%	\$141,537.38	-	\$141,537.38	\$707.27	\$142,244.65
140-County Fire	32,272	2.896%	\$43,067.20	-	\$43,067.20	\$215.21	\$43,282.41
160-Public Health	884	0.079%	\$1,179.19	-	\$1,179.19	\$5.89	\$1,185.08
166-Behavioral Health	233,680	20.966%	\$311,845.98	(\$45,480.26)	\$266,365.72	\$1,558.31	\$267,924.04
180-Social Services	228,117	20.467%	\$304,422.52	-	\$304,422.52	\$1,521.22	\$305,943.73
222-Community Parks	10,571	0.948%	\$14,106.37	-	\$14,106.37	\$70.49	\$14,176.86
245-Roads	61,890	5.553%	\$82,592.88	-	\$82,592.88	\$412.72	\$83,005.61
377-Library	91,699	8.228%	\$122,372.85	(\$10,177.96)	\$112,194.89	\$611.50	\$112,806.40
405-Public Works	6,466	0.580%	\$8,628.63	-	\$8,628.63	\$43.12	\$8,671.75
407-Fleet	117	0.010%	\$155.84	-	\$155.84	\$0.78	\$156.62
Subtotals	1,114,544	100.000%	\$1,487,360.24	(\$55,658.22)	\$1,431,702.02	\$6,014.38	\$1,437,716.40
Direct Billed					\$55,658.22		\$55,658.22
Total Full Functional Cost					\$1,487,360.24		\$1,493,374.62

Allocation Basis: Actual Costs

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

200 Maintenance Projects
Schedule 11.6.14

Detail Allocation - Longbranch

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
166-Behavioral Health	6,615	89.055%	-	-	-	-	-
375-Driving Under the Influence	813	10.945%	-	-	-	-	-
Subtotals	7,428	100.000%	-	-	-	-	-
Direct Billed							
Total Full Functional Cost							

Allocation Basis: Square Footage

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

200 Maintenance Projects
Schedule 11.7

Summary of Allocated Costs

Department	Total	New Government					Sierra Way	Kimball Building
		Maint Projects	Center	New Courthouse	Health Campus			
104-County Administrative Office	\$1,699.28	-	\$1,699.28	-	-	-	-	-
111-County Counsel	\$2,172.26	-	\$2,121.74	-	-	-	-	-
112-Human Resources	\$2,296.69	-	\$1,985.56	-	-	-	-	\$272.51
113-Facilities Management	\$26,449.51	-	\$978.17	-	\$9,764.72	-	-	\$9,035.96
114-Information Technology Department (ITD)	\$116,271.03	-	-	-	-	-	-	-
116-Central Services	\$302,613.85	\$283,776.46	\$57.75	-	\$18,127.04	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$10,137.03	-	\$5,230.86	-	-	-	-	\$4,139.87
Subtotal for CSD	\$461,639.65	\$283,776.46	\$12,073.36	-	\$27,891.76	-	-	\$13,448.34
100-Board of Supervisors	\$2,698.39	-	\$2,698.39	-	-	-	-	-
109-Assessor	\$5,133.50	-	\$5,005.40	-	-	-	-	-
110-Clerk	\$4,645.43	-	\$2,757.76	-	-	-	-	-
132-District Attorney	\$13,648.47	-	-	-	-	-	-	-
136-Sheriff	\$153,577.53	\$153,141.89	-	-	-	-	-	-
137-Animal Services	\$21,484.91	\$21,400.92	-	-	-	-	-	-
138-Emergency Services	\$1,403.71	-	\$438.97	-	-	-	-	-
139-Probation	\$142,341.61	\$142,244.65	-	-	-	-	-	-
140-County Fire	\$43,282.41	\$43,282.41	-	-	-	-	-	-
142-Planning	\$92,407.01	-	-	-	-	-	-	-
160-Public Health	\$218,860.21	\$1,185.08	-	-	\$155,777.83	-	-	-
166-Behavioral Health	\$879,433.01	\$267,924.04	-	-	\$177,937.55	-	-	-
180-Social Services	\$305,943.73	\$305,943.73	-	-	-	-	-	-
222-Community Parks	\$18,584.00	\$14,176.86	-	-	-	-	-	\$4,407.14
245-Roads	\$83,005.61	\$83,005.61	-	-	-	-	-	-
305-Parks	\$7,231.08	-	-	-	-	-	-	\$7,192.16
375-Driving Under the Influence	\$6,566.23	-	-	-	\$6,566.23	-	-	-
377-Library	\$113,812.00	\$112,806.40	-	-	-	-	-	-
405-Public Works	\$113,082.27	\$8,671.75	\$153.65	-	-	-	-	\$9,415.15
407-Fleet	\$156.62	\$156.62	-	-	-	-	-	-

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

**200 Maintenance Projects
 Schedule 11.7**

Summary of Allocated Costs (continued)

Department	Total	New Government					
		Maint Projects	Center	New Courthouse	Health Campus	Sierra Way	Kimball Building
999-Other	\$9,491.94	-	-	-	-	-	\$6,100.09
Totals	\$2,698,429.32	\$1,437,716.40	\$23,127.53	-	\$368,173.37	-	\$40,562.89
Direct Billed	\$55,658.22	\$55,658.22	-	-	-	-	-
Total Full Functional Cost	\$2,754,087.54	\$1,493,374.62	\$23,127.53	-	\$368,173.37	-	\$40,562.89
Less Direct Billed	(\$55,658.22)	(\$55,658.22)	-	-	-	-	-
Less CSD Amounts	(\$461,639.65)	(\$283,776.46)	(\$12,073.36)	-	(\$27,891.76)	-	(\$13,448.34)
Total Receiving Department Allocation	\$2,236,789.67	\$1,153,939.94	\$11,054.17	-	\$340,281.61	-	\$27,114.55

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

200 Maintenance Projects
Schedule 11.7

Summary of Allocated Costs (continued)

Department	Total	Atascadero Hospital	County Bank Building	Monterey Parking	Building 1200	Old Courthouse	Courthouse Annex
104-County Administrative Office	\$1,699.28	-	-	-	-	-	-
111-County Counsel	\$2,172.26	-	-	-	\$50.53	-	-
112-Human Resources	\$2,296.69	-	-	-	\$38.62	-	-
113-Facilities Management	\$26,449.51	-	-	-	\$6,367.90	-	\$302.76
114-Information Technology Department (ITD)	\$116,271.03	-	-	-	\$396.50	\$115,874.53	-
116-Central Services	\$302,613.85	-	-	-	\$59.54	-	\$593.07
117-Auditor-Controller-Treasurer-Tax Collector	\$10,137.03	-	-	-	\$766.30	-	-
Subtotal for CSD	\$461,639.65	-	-	-	\$7,679.39	\$115,874.53	\$895.82
100-Board of Supervisors	\$2,698.39	-	-	-	-	-	-
109-Assessor	\$5,133.50	-	-	-	\$128.09	-	-
110-Clerk	\$4,645.43	-	-	-	\$1,887.66	-	-
132-District Attorney	\$13,648.47	-	-	-	\$206.89	\$5,974.99	\$7,466.59
136-Sheriff	\$153,577.53	-	-	-	\$98.91	-	\$336.73
137-Animal Services	\$21,484.91	-	-	-	\$83.99	-	-
138-Emergency Services	\$1,403.71	-	-	-	\$964.75	-	-
139-Probation	\$142,341.61	-	-	-	\$96.96	-	-
140-County Fire	\$43,282.41	-	-	-	-	-	-
142-Planning	\$92,407.01	-	-	-	\$204.95	\$92,202.06	-
160-Public Health	\$218,860.21	\$59,433.39	-	-	\$2,463.92	-	-
166-Behavioral Health	\$879,433.01	\$433,571.42	-	-	-	-	-
180-Social Services	\$305,943.73	-	-	-	-	-	-
222-Community Parks	\$18,584.00	-	-	-	-	-	-
245-Roads	\$83,005.61	-	-	-	-	-	-
305-Parks	\$7,231.08	-	-	-	\$38.91	-	-
375-Driving Under the Influence	\$6,566.23	-	-	-	-	-	-
377-Library	\$113,812.00	-	-	-	\$1,005.61	-	-
405-Public Works	\$113,082.27	-	-	-	\$389.14	\$93,572.74	\$879.85
407-Fleet	\$156.62	-	-	-	-	-	-

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

200 Maintenance Projects
Schedule 11.7

Summary of Allocated Costs (continued)

Department	Total	Atascadero Hospital	County Bank Building	Monterey Parking	Building 1200	Old Courthouse	Courthouse Annex
999-Other	\$9,491.94	-	-	-	\$1,224.50	-	\$2,167.35
Totals	\$2,698,429.32	\$493,004.81	-	-	\$16,473.67	\$307,624.31	\$11,746.34
Direct Billed	\$55,658.22	-	-	-	-	-	-
Total Full Functional Cost	\$2,754,087.54	\$493,004.81	-	-	\$16,473.67	\$307,624.31	\$11,746.34
Less Direct Billed	(\$55,658.22)	-	-	-	-	-	-
Less CSD Amounts	(\$461,639.65)	-	-	-	(\$7,679.39)	(\$115,874.53)	(\$895.82)
Total Receiving Department Allocation	\$2,236,789.67	\$493,004.81	-	-	\$8,794.28	\$191,749.78	\$10,850.52

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

**200 Maintenance Projects
 Schedule 11.7**

Summary of Allocated Costs (continued)

Department	Total	North County	Longbranch	Not Allowed
104-County Administrative Office	\$1,699.28	-	-	-
111-County Counsel	\$2,172.26	-	-	-
112-Human Resources	\$2,296.69	-	-	-
113-Facilities Management	\$26,449.51	-	-	-
114-Information Technology Department (ITD)	\$116,271.03	-	-	-
116-Central Services	\$302,613.85	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$10,137.03	-	-	-
Subtotal for CSD	\$461,639.65	-	-	-
100-Board of Supervisors	\$2,698.39	-	-	-
109-Assessor	\$5,133.50	-	-	-
110-Clerk	\$4,645.43	-	-	-
132-District Attorney	\$13,648.47	-	-	-
136-Sheriff	\$153,577.53	-	-	-
137-Animal Services	\$21,484.91	-	-	-
138-Emergency Services	\$1,403.71	-	-	-
139-Probation	\$142,341.61	-	-	-
140-County Fire	\$43,282.41	-	-	-
142-Planning	\$92,407.01	-	-	-
160-Public Health	\$218,860.21	-	-	-
166-Behavioral Health	\$879,433.01	-	-	-
180-Social Services	\$305,943.73	-	-	-
222-Community Parks	\$18,584.00	-	-	-
245-Roads	\$83,005.61	-	-	-
305-Parks	\$7,231.08	-	-	-
375-Driving Under the Influence	\$6,566.23	-	-	-
377-Library	\$113,812.00	-	-	-
405-Public Works	\$113,082.27	-	-	-
407-Fleet	\$156.62	-	-	-

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

200 Maintenance Projects
Schedule 11.7

Summary of Allocated Costs (continued)

Department	Total	North County	Longbranch	Not Allowed
999-Other	\$9,491.94	-	-	-
Totals	\$2,698,429.32	-	-	-
Direct Billed	\$55,658.22	-	-	-
Total Full Functional Cost	\$2,754,087.54	-	-	-
Less Direct Billed	(\$55,658.22)	-	-	-
Less CSD Amounts	(\$461,639.65)	-	-	-
Total Receiving Department Allocation	\$2,236,789.67	-	-	-

SAN LUIS OBISPO COUNTY, CALIFORNIA
001 Building Depreciation
Nature and Extent of Services

The County implemented the depreciation method for charging departments in Fiscal Year 2015-2016 as required by OMB Rules and Regulations 2 CFR Part 200. Reconciliation between the depreciable bases included in last year's cost plan and this plan is as follows:

Buildings	DEPRECIABLE BUILDINGS FYE 2021-2022	ACQUISITIONS DURING FYE 2022-2023	DISPOSALS DURING FYE 2022-2023	RECLASSIFICATIONS DURING FYE 2022-2023	DEPRECIABLE BUILDINGS FYE 2022-2023
Multiple Use Buildings	60,683,866	327,804	-	-	61,011,671
Single Department Use Buildings	52,008,886	1,923,801	1,362	-	53,931,325
Leased to Tenants	1,563,707	-	-	-	1,563,707
Enterprise and ISF	47,400,341	-	92,467	-	47,307,874
Other Funded, Department Owned	27,687,968	175,646	91,552	-	27,772,062
Social Services Building	7,938,381	-	-	-	7,938,381
Grant and Public Facilities Fees Funding	53,058,803	1,257,575	-	-	54,316,378
	250,341,952	3,684,827	185,381	-	253,841,398
Structures					
Single Department	8,765,860	1,694,682	-	(2,851,860)	7,608,681
Multiple Use Structure	-			2,851,860	2,851,860
Enterprise and ISF	96,372,908	4,794,767	1,104,942	-	100,062,732
Not Included in CCAP (Other funded)	18,959,897	3,141,294	300,090	-	21,801,101
	124,098,664	9,630,743	1,405,033	-	132,324,375

For the New Government Center, interest expense has been added to depreciation for allocation to the departments occupying the building. The total amount allocated in 2022-2023 is \$816,417 which includes depreciation (\$710,660) plus interest (\$105,757). The interest expense has decreased significantly from previous years due to a refunding of the County's previous bond issuance. Please see Appendix C-2 for a schedule with calculations.

SAN LUIS OBISPO COUNTY, CALIFORNIA
002 Equipment Depreciation
Nature and Extent of Services

The County implemented the depreciation method for charging departments in Fiscal Year 2015-2016 as required by OMB Rules and Regulations 2 CFR Part 200. In prior years, Equipment Use Allowance was used for plan purposes over five or fifteen years depending on the nature of the asset. Going forward, all amounts allocated will be based on actual depreciation computed by the County's accounting system under three functions, Computers and Data Processing Equipment, Software, and Other Equipment.

Reconciliation between the depreciable bases included in last year's cost plan and this plan is as follows:

Class(es)	Grouping	FYE2022	Acquisitions	Transfers	Retirements	FYE2023
4000	Computing Assets	4,344,510.45	484,075.04	-	(517,907.75)	4,310,677.74
4100	Software	9,361,275.56	19,900.00	-	(212,267.06)	9,168,908.50
5000-5902	Other Assets	9,182,542.88	399,432.32	-	(1,641,404.13)	7,940,571.07

Equipment owned or used by the internal service funds and grant program departments are not included in this schedule.

SAN LUIS OBISPO COUNTY, CALIFORNIA
112 Human Resources
Nature and Extent of Services

Starting in FY2019, The SLO County Human Resources Department identified those specific costs which directly benefited individual County Departments. They have separately reported those costs attributable to these services to specific departments and identified them as Departmental Services. Most of these costs are related to Central HR staff time spent working exclusively for the SLO County Health Agency and SLO County Department of Social Services.

The reserve categories for each of the four self-insurance trust funds as of June 30, 2023 are as follows (in thousands):

<u>Trust</u>	<u>Insured</u>	<u>IBNR/Claims Payable</u>	<u>Reserve Category Catastrophic</u>
1. Self-insured Liability	3,707	1,523	691
2. Workers' Compensation	14,678	3,593	3,864
3. Unemployment Insurance	-0-	-0-	479
4. Dental Plan	-0-	-0-	614

Other Post Employee Benefits (OPEB): The County established an irrevocable trust with the California Employer's Retiree Benefit Trust to prefund the future cost of retiree health insurance benefits.

The footnote to the Annual Comprehensive Financial Report regarding Risk Management with self-assumed risk retention levels is attached at the end of this document as Appendix E. For financial statement purposes this is classified as Unrestricted.

SAN LUIS OBISPO COUNTY, CALIFORNIA
114 Information Technology Department
Nature and Extent of Services

Beginning in FY2019-20 ITD performed a review of all their fees. During this process they identified four fees that were no longer appropriate. These fees often created negative allocations within the County's Cost Allocation Plan. In FY2020-21 the Storage Function and Groupware Function, as well as their fees, were eliminated.

In FY 2022-23 ITD eliminated the Radio Function and the Servers Function, as well as the fees that were directly billed to departments for these services. Any salary costs that had been previously associated with these services were reallocated to the appropriate remaining services, with the majority being reallocated to the Wintel and Countywide Projects Function.

As a result, the negative allocations that were commonly found within the County's Cost Allocation Plan for ITD services has been corrected.

**San Luis Obispo County
Space Utilization Report
As of 6/30/2023**

Location	Org	Description Square Ft	Percent	Total Square Footage
San Luis Obispo	Katcho Achadjian Govt Center 1055 Monterey			102,506
	100	11,907	11.62%	
	109	22,087	21.55%	
	110	12,169	11.87%	
	138	1,937	1.89%	
	405	678	0.66%	
	116	257	0.25%	
	113	4,353	4.25%	
	112	8,836	8.62%	
	111	9,442	9.21%	
	117	23,278	22.71%	
	104	7,562	7.38%	
Total		102,506	100.00%	
San Luis Obispo	Old County Courthouse 976 Osos			63,895
	132	1,238	1.94%	
	142	19,104	29.90%	
	405	19,388	30.34%	
	114	24,165	37.82%	
Total		63,895	100.00%	
San Luis Obispo	Courthouse Annex 1035 Palm St			46,061
	113	1,192	2.59%	
	116	2,335	5.07%	
	132	29,269	63.54%	
	136	1,320	2.87%	
	405	3,449	7.49%	
	999	8,496	18.45%	
Total		46,061	100.00%	
San Luis Obispo	New Courthouse 1050 Monterey St.			59,999
	113	1,108	1.85%	
	116	4,252	7.09%	
	139	1,789	2.98%	
	142	8,365	13.94%	
	135	226	0.38%	
	999	44,259	73.77%	
Total		59,999	100.00%	
San Luis Obispo	Health Complex			70,336
	113	1,873	2.66%	
	116	3,477	4.94%	
	160	29,750	42.30%	
	166	33,982	48.31%	
	375	1,254	1.78%	

**San Luis Obispo County
Space Utilization Report
As of 6/30/2023**

Location	Org	Description Square Ft	Percent	Total Square Footage
Total		70,336	100.00%	
Atascadero		Atascadero Clinic 5575 Capistrano		13,662
	160	1,647	12.06%	
	161	12,015	87.94%	
Total		13,662	100.00%	
San Luis Obispo		2156 Sierra Way		20,169
	141	8,368	41.49%	
	160	5,792	28.72%	
	215	6,009	29.79%	
Total		20,169	100.00%	
San Luis Obispo		Building 1200 Kansas Ave		50,980
	109	395	0.77%	
	110	5,821	11.42%	
	111	157	0.31%	
	112	120	0.24%	
	113	19,786	38.81%	
	114	1,232	2.42%	
	116	185	0.36%	
	117	2,381	4.67%	
	132	638	1.25%	
	136	305	0.60%	
	137	259	0.51%	
	138	2,975	5.84%	
	139	299	0.59%	
	142	632	1.24%	
	160	7,598	14.90%	
	305	120	0.24%	
	377	3,101	6.08%	
	405	1,200	2.35%	
	999	3,776	7.41%	
Total		50,980	100.00%	
San Luis Obispo		Kimball Building		17,790
	112	120	0.67%	
	113	3,979	22.37%	
	117	1,823	10.25%	
	305	3,148	17.69%	
	222	1,929	10.84%	
	405	4,121	23.16%	
	999	2,670	15.01%	
Total		17,790	100.00%	

**San Luis Obispo County
Space Utilization Report
As of 6/30/2023**

Location	Org	Description Square Ft	Percent	Total Square Footage
San Luis Obispo		County Bank 1088 Higuera		9,025
	405	4,795	53.13%	
	116	4,230	46.87%	
Total		9,025	100.00%	
		North County One Stop Shop		21,017
	109	3,045	14.49%	
	142	1,181	5.62%	
	110	264	1.26%	
	377	16,527	78.64%	
Total		21,017	100.00%	
		Longbranch Ave. Grover Beach		7,428
	166	6,615	89.05%	
	375	813	10.95%	
Total		7,428	100.00%	

2022-2023 ACTUALS
RECONCILIATION OF MULTI OCCUPANT BUILDING USE ALLOCATED BY SQUARE FEET

	NEW GOV'T CENTER	OLD COURTHOUSE	COURTHOUSE ANNEX	HEALTH CAMPUS	SIERRA WAY	NEW COURTHOUSE	ATASCADERO HOSPITAL	COUNTY BANK BLDG	KIMBALL BLDG	PASO HEALTH FACILITY	NORTH COUNTY ONE STOP SHOP	TOTAL ALL BUILDINGS
BUILDING COSTS AT JUNE 30, 2022	35,106,021	3,407,302	0	9,577,819	192,929	9,245,370	291,609	1,396,049	650,000	0	816,768	60,683,867
ADDITIONS	0	0	0	0	0	0	243,562	84,243	0	0	0	327,804
TRANSFER SINGLE USE <-> MULTI USE												0
DELETIONS:	0	-	0	-	0	0	0	0	0	0	0	-
BUILDING COSTS AT JUNE 30, 2023 (FOR USE IN 2023-2024 PLAN)	35,106,021	3,407,302	0	9,577,819	192,929	9,245,370	535,171	1,480,292	650,000	0	816,768	61,011,671
Depreciation	710,660	70,487	0	193,197	3,848	211,882	36,746	32,133	12,973	0	16,335	1,288,261
Interest Expense and Issuance Costs: *	105,757											105,757
	816,417	70,487	0	193,197	3,848	211,882	36,746	32,133	12,973	0	16,335	1,394,018

* See Appendix C Page 2 for calculation

Rental Rate Schedule									
San Luis Obispo County Admin Building									
Year	Cost Plan Year	Fiscal Year	Annual Interest	2% Use Allowance or Depreciation	Amortized Discount and Issuance Costs	Total Claimable Costs	Useable Sq Ft.	Cost Per Sq Ft.	
1	2005-06	2002-03	\$0			\$0	63,468	\$0.00	
2	2006-07	2003-04	\$0			\$0	63,468	\$0.00	
3	2007-08	2004-05	\$0			\$0	63,468	\$0.00	
4	2008-09	2005-06	\$941,450	\$693,584	\$4,552	\$1,639,587	63,468	\$25.83	
5	2009-10	2006-07	\$922,075	\$693,584	\$4,552	\$1,620,212	63,468	\$25.53	
6	2010-11	2007-08	\$904,900	\$693,584	\$4,552	\$1,603,037	63,468	\$25.26	
7	2011-12	2008-09	\$881,075	\$693,584	\$4,552	\$1,579,212	63,468	\$24.88	
8	2012-13	2009-10	\$855,713	\$693,584	\$4,552	\$1,553,850	63,468	\$24.48	
9	2013-14	2010-11	\$834,013	\$693,584	\$4,552	\$1,532,150	63,468	\$24.14	
10	2014-15	2011-12	\$809,894	\$693,584	\$4,552	\$1,508,031	63,468	\$23.76	
11	2015-16	2012-13	\$784,019	\$693,584	\$4,552	\$1,482,156	63,468	\$23.35	
12	2016-17	2013-14	\$756,200	\$693,584	\$4,552	\$1,454,337	63,468	\$22.91	
13	2017-18	2014-15	\$725,925	\$693,584	\$4,552	\$1,424,062	63,468	\$22.44	
14	2018-19	2015-16	\$690,375	\$693,584	\$4,552	\$1,394,404	63,468	\$21.97	
15	2019-20	2016-17	\$605,424	\$710,660	\$4,552	\$1,220,636	63,468	\$19.23	
16	2020-21	2017-18	\$606,750	\$710,660	\$4,552	\$1,321,962	63,468	\$20.83	
17	2021-22	2018-19	\$561,625	\$710,660	\$4,552	\$1,276,837	63,468	\$20.12	
18	2022-23	2019-20	\$514,250	\$710,660	\$4,552	\$1,229,462	63,468	\$19.37	
19	2023-24	2020-21	\$464,500	\$710,660	\$4,552	\$1,179,712	63,468	\$18.59	
20	2024-25	2021-22	\$412,125	\$710,660	\$4,552	\$1,127,337	63,468	\$17.76	
21	2025-26	2022-23	\$105,757	\$710,660	\$0	\$816,417	63,468	\$12.86	
22	2026-27	2023-24	\$189,253	\$710,660	\$0	\$899,913	63,468	\$14.18	
23	2027-28	2024-25	\$138,518	\$710,660	\$0	\$849,178	63,468	\$13.38	
24	2028-29	2025-26	\$85,045	\$710,660	\$0	\$795,705	63,468	\$12.54	
25	2029-30	2026-27	\$28,835	\$710,660	\$0	\$739,495	63,468	\$11.65	
26	2030-31	2027-28	\$0	\$710,660	\$0	\$710,660	63,468	\$11.20	
27	2031-32	2028-29	\$0	\$710,660	\$0	\$710,660	63,468	\$11.20	
28	2032-33	2029-30	\$0	\$710,660	\$0	\$710,660	63,468	\$11.20	
29-50		2030-31	\$0	\$710,660	\$0	\$710,660	63,468	\$11.20	
			\$12,717,720						

Highlighted cells indicate fields requiring your input to complete this automated rental rate schedule.
 Each year rental rate costs will become part of the building allocation in the cost plan.
 Also note that once the financing has been repaid, reimbursement will revert to depreciation.

Location: County Government Center 1055 Monterey St San Luis Obispo, CA					
		Total	Refunding	Total	Building Costs
Financing Uses				Total	Allowable Unallowable
Refunding of prior COP		0			
Building and Architect Expenses		34,679,222		34,679,222	34,679,222
Land*		0		0	0
Total		34,679,222	0	34,679,222	34,679,222
Depreciation			0.0000	1.0000	1.0000
			*used until 2016-17, when methodology was ch. 693,584		
Bond Issuance Costs:		Total	Refunding	Total	Allowable Unallowable
Attorney Fees		39,400	0	39,400	39,400
Bond Printing Fee		24,694	0	24,694	24,694
Financial Consulting		37,590	0	37,590	37,590
Bank Trustee Fees		5,292	0	5,292	5,292
Total Issuance costs		106,976	0	106,976	106,976
Interest incurred prior to occupancy		1		1	1
		106,977	0	106,977	106,977
		*used until Cost Plan year 23-24, bonds were refunded in FY2022-23			
Term of Financing:		25 Years			
Term remaining after occupancy		23.5 Years			
Useable Square Footage:		63,468			
* Project is on land previously owned by the county.					
2022A (Current Refundin		73% Govt Center		27% Dairy Creek	
		Principal	Interest	Principal	Interest
11/17/2022					FY DS
5/15/2023	-		105,756.72	-	39,115.50
11/15/2023	985,500.00	106,945.00		364,500.00	39,555.00
5/15/2024	-	82,307.50		-	30,442.50
11/15/2024	1,043,900.00	82,307.50		386,100.00	30,442.50
5/15/2025	-	56,210.00		-	20,790.00
11/15/2025	1,095,000.00	56,210.00		405,000.00	20,790.00
5/15/2026	-	28,835.00		-	10,665.00
11/15/2026	1,153,400.00	28,835.00		426,600.00	10,665.00
5/15/2027	-	-		-	1,619,500.00

** Interest	105,757
Issuance Costs	0
	<u>105,757</u>
Depreciation	710,660
Depre Asset addition	0
Depre Asset addition	0
	<u>710,660</u>
Total costs	<u>816,417</u>

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)**7. RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has self-insurance programs for liability, workers' compensation, unemployment insurance and dental coverage. There were three liability claim settlements and there were five workers' compensation claim settlements that have exceeded insurance coverage during the past three fiscal years. Insurance coverage for liability and workers' compensation above the County's self-insured retention (SIR) is provided through Public Risk Innovation, Solutions, and Management (PRISM). The County is a member of PRISM, a joint powers authority whose purpose is to develop and fund programs of excess insurance for its member counties. The authority is solvent; self-insurance and authority limits are as follows:

<u>Type of Coverage</u>	<u>Self-Insurance</u>	<u>Authority</u>
Liability	\$ 250,000 per occurrence	\$ 25,000,000
Workers' Compensation	\$ 350,000 per occurrence	Statutory
Unemployment	\$ 492,454 maximum	-----
Dental	None—Funded by Employees	-----

Annual actuarial valuations are obtained for the Workers' Compensation and the Liability Funds. These valuations provide the basis for premiums charged to insured departments. The County's SIR amounts are paid directly, without the use of purchased annuity contracts. Financial information on PRISM is available on request from the Office of Risk Management, County of San Luis Obispo.

The estimated claims liability for the Protected Self-Insurance Fund was recorded at a discounted 85% confidence level, and the estimated liability for the Workers' Compensation Self-Insurance Fund was also recorded at a discounted 85% confidence level.

	<u>Beginning of the fiscal year liability</u>	<u>Current year claims, changes & estimates</u>	<u>Claim payments</u>	<u>Balance at fiscal year-end</u>
2021-22	\$ 21,016	\$ 6,765	\$ 5,521	\$ 22,260
2022-23	\$ 22,260	\$ 6,817	\$ 5,576	\$ 23,501

INTERNAL SERVICE FUNDS

FLEET SERVICES

Accounts for resources used to provide a fleet of cars, trucks, and law enforcement vehicles for use by various County departments at the lowest possible maintenance and operating costs.

PUBLIC WORKS

Accounts for resources used to provide comprehensive engineering services in the form of manpower, equipment and contractual services and supplies to all departments, agencies, and private citizens as requested or required by state law or local ordinance.

INSURANCE

Accounts for the operations of the County's Workers' Compensation, Protected Self-insurance, Unemployment, and Dental Insurance, and Other Post-Employment Benefits (OPEB) programs.

INTERNAL SERVICE RATE CALCULATIONS

Internal Service Fund rates are calculated based on actual costs, using the County's cost accounting financial management system. Department and countywide overhead costs are applied to all rates. Overhead charge rates may be established as an hourly-rate applied to labor hours or percentage of dollars expended on material, equipment, or claims.

Comparisons are made to local service rates to insure reasonability to outside facilities.

Prior to Board of Supervisors approval the Auditor-Controller reviews all rates. The Auditor-Controller's review includes accountability of cost figures, prior years review of changes in rates and a review of the past years Revenue, Expense and Changes in Retained Earnings Statements.

Upon completion of the rate review by the Auditor-Controller, rates are submitted to the County Board of Supervisors for approval and adoption.

INTERNAL SERVICE FUNDS WORKING CAPITAL
June 30, 2023
In thousands

	Garage	Public Works
2022-2023 Expenditures	7,647	54,759
Less Depreciation	<u>(1,609)</u>	<u>(1,071)</u>
Total Cash Expenditures	6,038	53,688
2 months working capital*	<u>1,006</u>	<u>8,948</u>
Unrestricted Net Assets per ACFR	4,722	(45,375)
Less: Equipment Replacement Designation	<u>(6,087)</u>	<u>(5,415)</u>
Actual Unrestricted Net Assets**	<u><u>(1,365)</u></u>	<u><u>(50,790)</u></u>
Fleet Services reported a decrease in Net Position in 2022-2023.		
The Public Works ISF reported an increase in Net Position in 2022-2023.		
Transfers Out		
Pension Obligation Bond Fund	54	1,262
Vehicle transfer to DSS		
Capital Projects Fund		
	<u>54</u>	<u>1,262</u>
Transfers In		
ARPA Reimbursement	<u>0</u>	<u>4</u>
	<u>0</u>	<u>4</u>

*Total Cash Expenditures divided by 12 mos. X 2 mos.

** The Designation for Equipment Replacement is temporarily restricted.

Fleet Services:

Full costs are determined at the end of the fiscal year and applied against the number of cars in the fleet for maintenance.

Central Services monitors and reconciles the costs monthly to verify charges are in line with costs.

Depreciation is charged to departments that have vehicles maintained by Fleet Services. These costs are used for car replacement purposes and are designated as such in the equity accounts.

Public Works Internal Service Fund:

The ISF uses five rates to recover costs. All rates are monitored monthly and analyzed and adjusted annually at the beginning of each fiscal year.

LABOR RATES: Productive hours are divided into total salary and benefits for each employee.

DEPARTMENT OVERHEAD (Labor): Calculate the breakeven rate between Total Applied Labor Costs and Total Actual Labor Costs based on a two year average of costs.

DEPARTMENT OVERHEAD (Non-Labor): The same calculation as for OH Labor except using applied and actual Non-labor costs.

DIVISION OVERHEAD: Calculate the breakeven rate between total applied and actual costs charged to each division. Use a two year average of costs.

EQUIPMENT RATES: Calculate the breakeven rate between total applied and actual costs using a two year average of costs. Equipment is assigned to classes (ie, loaders, ½ ton trucks, sweepers, etc.). The rate analysis and adjustments are by class except for a few pieces of miscellaneous equipment that are analyzed individually because they do not fit into any of the other classes.

Self Insurance:

Insurance rates are set on an annual basis based upon an assessment of the fund reserves and the rate of benefit use during the most recent year, during recent past years, and as forecast for the coming year. The County obtains a third party actuarial analysis of its funds annually to inform us on the amount of liability to be recorded, and the range of reasonable funding to be sought to equal or exceed the present value of expected losses plus a reasonable margin for contingencies. At this time, we maintain enough in the reserves so we will not need to alter rates within a given year.

COUNTY OF SAN LUIS OBISPO
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2023 (IN THOUSANDS)

	Garage	Public Works	Combined Insurance (5 Funds)	Total
<u>Assets</u>				
Current assets:				
Cash and cash equivalents	\$ 7,448	\$ 19,483	\$ 20,692	\$ 47,623
Accounts receivable, net	-	20	-	20
Inventories	15	724	-	739
Prepaid items	-	10	-	10
Total current assets	7,463	20,237	20,692	48,392
Noncurrent assets:				
Capital assets:				
Structures and improvements, net	235	197	-	432
Equipment, net	5,256	7,934	-	13,190
Lease assets, net	-	762	-	762
SBITA assets, net	-	13	43	56
Total noncurrent assets	5,491	8,906	43	14,440
Total assets	12,954	29,143	20,735	62,832
<u>Deferred Outflows of Resources</u>				
Deferred pensions	849	22,538	-	23,387
Deferred OPEB	88	1,672	-	1,760
Total deferred outflows of resources	937	24,210	-	25,147
<u>Liabilities</u>				
Current liabilities:				
Accounts payable	743	1,018	311	2,072
Salaries and benefits payable	18	554	36	608
Interest payable	-	-	-	-
Deposits from others	-	5,048	-	5,048
Self-insurance liability - current	-	-	5,116	5,116
Lease liability - current	-	116	-	116
SBITA liability - current	-	13	13	26
Accrued vacation and sick leave - current	102	2,371	-	2,473
Total current liabilities	863	9,120	5,476	15,459
Noncurrent liabilities:				
Self-insurance liability	-	-	18,385	18,385
Lease liability	-	676	-	676
SBITA liability	-	-	30	30
Accrued vacation and sick leave	64	908	-	972
Net OPEB liability	125	2,355	-	2,480
Net pension liability	2,890	76,674	-	79,564
Total noncurrent liabilities	3,079	80,613	18,415	102,107
Total liabilities	3,942	89,733	23,891	117,566
<u>Deferred Inflows of Resources</u>				
Deferred pensions	3	84	-	87
Deferred OPEB	48	900	-	948
Total deferred inflows of resources	51	984	-	1,035
<u>Net Position</u>				
Net investment in capital assets	5,176	8,011	-	13,187
Unrestricted	4,722	(45,375)	(3,156)	(43,809)
Total net position	\$ 9,898	\$ (37,364)	\$ (3,156)	\$ (30,622)

COUNTY OF SAN LUIS OBISPO
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)

	Garage	Public Works	Combined Insurance (5 Funds)	Total
<u>Operating revenues</u>				
Charges for services	\$ 8,295	\$ 51,125	\$ 16,450	\$ 75,870
Other revenues	10	107	-	117
Total operating revenues	<u>8,305</u>	<u>51,232</u>	<u>16,450</u>	<u>75,987</u>
<u>Operating expenses</u>				
Salaries and benefits	1,746	39,167	865	41,778
Services and supplies	4,145	14,186	12,191	30,522
Insurance benefit payments	-	-	6,435	6,435
Depreciation	1,609	1,071	-	2,680
Amortization	-	138	13	151
Countywide cost allocation	147	197	231	575
Total operating expenses	<u>7,647</u>	<u>54,759</u>	<u>19,735</u>	<u>82,141</u>
Operating income (loss)	<u>658</u>	<u>(3,527)</u>	<u>(3,285)</u>	<u>(6,154)</u>
<u>Nonoperating revenues (expenses)</u>				
Investment income (expense)	89	232	248	569
Interest expense	-	(6)	-	(6)
Sale of capital assets	225	-	-	225
Other revenues (expense)	-	-	-	-
Total nonoperating revenues (expenses)	<u>314</u>	<u>226</u>	<u>248</u>	<u>788</u>
Income (loss) before capital contributions and transfers	972	(3,301)	(3,037)	(5,366)
Capital Contributions	122	-	-	122
Transfers in	-	4	6,669	6,673
Transfers out	(54)	(1,262)	(237)	(1,553)
Change in net position	1,040	(4,559)	3,395	(124)
Net position - beginning	<u>8,858</u>	<u>(32,805)</u>	<u>(6,551)</u>	<u>(30,498)</u>
Net position - ending	<u>\$ 9,898</u>	<u>\$ (37,364)</u>	<u>\$ (3,156)</u>	<u>\$ (30,622)</u>

COUNTY OF SAN LUIS OBISPO
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2023 (IN THOUSANDS)

	Garage	Public Works	Combined Insurance (5 Funds)	Total
Cash Flows From Operating Activities				
Receipts from interfund billings	\$ 8,308	\$ 51,234	\$ 16,449	\$ 75,991
Payments for goods and services	(4,243)	(13,993)	(5,165)	(23,401)
Payments to employees for services	(1,494)	(35,191)	(826)	(37,511)
Payments for insurance benefits	-	-	(5,194)	(5,194)
Payments for premiums	-	-	(7,199)	(7,199)
Net cash provided (used) by operating activities	<u>2,571</u>	<u>2,050</u>	<u>(1,935)</u>	<u>2,686</u>
Cash Flows from Noncapital Financing Activities				
Grants and subsidies from other governmental agencies	-	-	-	-
Transfers from other funds	-	4	6,669	6,673
Transfers to other funds	(54)	(1,262)	(237)	(1,553)
Net cash provided (used) by noncapital financing activities	<u>(54)</u>	<u>(1,258)</u>	<u>6,432</u>	<u>5,120</u>
Cash Flows from Capital and Related Financing Activities				
Purchases and construction of capital assets	(2,002)	(864)	(13)	(2,879)
Proceeds from sale of capital assets	240	-	-	240
Capital contributions	122	-	-	122
Principal paid on capital debt	-	(117)	-	(117)
Interest paid on capital debt	-	(8)	-	(8)
Net cash provided (used) by capital and related financing activities	<u>(1,640)</u>	<u>(989)</u>	<u>(13)</u>	<u>(2,642)</u>
Cash Flows from Investing Activities				
Interest received	89	232	248	569
Net cash provided (used) by investing activities	<u>89</u>	<u>232</u>	<u>248</u>	<u>569</u>
Net increase (decrease) in cash and cash equivalents	966	35	4,732	5,733
Cash and cash equivalents at beginning of year	<u>6,482</u>	<u>19,448</u>	<u>15,960</u>	<u>41,890</u>
Cash and cash equivalents at end of year	<u>\$ 7,448</u>	<u>\$ 19,483</u>	<u>\$ 20,692</u>	<u>\$ 47,623</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	<u>\$ 658</u>	<u>\$ (3,527)</u>	<u>\$ (3,285)</u>	<u>\$ (6,154)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation and amortization expense	1,609	1,209	13	2,831
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources:				
(Increase) decrease in:				
Receivables, net	-	2	-	2
Inventory	(2)	(125)	-	(127)
Prepaid expenses	-	(1)	225	224
Deferred outflows - pensions	(469)	(11,660)	-	(12,129)
Deferred outflows - OPEB	(22)	(406)	-	(428)
Leases	-	-	-	-
Increase (decrease) in:				
Accounts payable	51	1,017	(165)	903
Deposits from others	-	(502)	-	(502)
Salaries and benefits payable	(58)	(702)	37	(723)
Deferred inflows - pensions	(356)	(10,199)	-	(10,555)
Deferred inflows - OPEB	24	449	-	473
Net OPEB liability	(10)	(213)	-	(223)
Net pension liability	1,146	26,708	-	27,854
Self-insurance liability	-	-	1,240	1,240
Total adjustments	<u>1,913</u>	<u>5,577</u>	<u>1,350</u>	<u>8,840</u>
Net cash provided (used) by operating activities	<u>\$ 2,571</u>	<u>\$ 2,050</u>	<u>\$ (1,935)</u>	<u>\$ 2,686</u>