

COUNTY OF SAN LUIS OBISPO

2019/2020 COST ALLOCATION PLAN

(Actual Fiscal Year 2017/2018)

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

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- SAL-** Spread Based on Labor Distribution Percentage
- PROP-** Manually Spread Percentage Distribution
- DISA-** Not Further Allocated

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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 FY2019-20 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
CONTROLLER

Date:

1/2/19

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Exhibit A

Cost Exhibit

Department	Totals	100- Board of Supervisors	103- Short-Term Financing	106- Contributions to Other Agencies	109- Assessor	110- Clerk	130- Waste Mgmt
001- Building Depreciation	\$2,419,290	\$161,646	-	-	\$346,343	\$157,524	-
002- Equipment Depreciation	\$893,798	\$987	-	-	\$28,483	\$30,889	-
104- County Administrative Office	\$2,462,314	\$9,939	-	-	\$53,384	\$17,494	\$4,348
105- Risk Management	\$659,062	\$2,056	-	-	\$11,751	\$3,231	-
111- County Counsel	\$3,581,563	\$275,329	-	-	\$24,592	\$70,475	-
112- Human Resources	\$3,677,439	\$21,171	-	-	\$120,979	\$34,782	-
113- Facilities Management	\$3,962,455	\$114,471	-	-	\$218,294	\$121,359	-
114- Information Technology Department (ITD)	\$8,170,757	\$36,933	-	-	\$193,976	\$136,105	\$6,576
116- Central Services	\$3,136,016	\$49,708	\$629	-	\$20,020	\$49,885	\$782
117- Auditor-Controller-Treasurer-Tax Collector	\$5,421,546	\$17,725	\$783	\$4,237	\$95,312	\$45,828	\$8,102
200- Maintenance Projects	\$2,552,679	\$132,260	-	-	\$239,374	\$126,998	-
Total Actual Costs	\$36,936,919	\$822,225	\$1,413	\$4,237	\$1,352,508	\$794,570	\$19,808
Roll Forward Amounts	\$6,251,246	\$203,461	\$550	\$307	(\$88,651)	\$211,424	\$7,302
Regular Adjustments	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-
Total Claimable Costs	\$43,188,164	\$1,025,686	\$1,962	\$4,543	\$1,263,857	\$1,005,994	\$27,111

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Exhibit A

Cost Exhibit (continued)

Department	Totals	131- Grand Jury	132- District Attorney	134- Child Support Services	135- Public Defender	136- Sheriff	137- Animal Services
001- Building Depreciation	\$2,419,290	-	\$4,580	-	-	\$430,960	\$58,038
002- Equipment Depreciation	\$893,798	-	\$24,906	-	-	\$317,964	\$2,735
104- County Administrative Office	\$2,462,314	\$2,545	\$89,076	\$21,164	\$33,023	\$405,178	\$16,685
105- Risk Management	\$659,062	-	\$15,276	\$4,682	-	\$62,138	\$3,085
111- County Counsel	\$3,581,563	\$8,562	\$21,999	-	-	\$199,066	\$5,649
112- Human Resources	\$3,677,439	-	\$157,273	\$46,879	-	\$616,994	\$31,757
113- Facilities Management	\$3,962,455	\$83	\$301,317	\$4,067	-	\$1,105,533	\$42,671
114- Information Technology Department (ITD)	\$8,170,757	\$26,070	\$857,979	\$9,827	\$69,058	\$3,099,181	\$51,566
116- Central Services	\$3,136,016	\$543	\$27,763	\$10,509	\$629	\$76,227	\$8,444
117- Auditor-Controller-Treasurer-Tax Collector	\$5,421,546	\$6,455	\$167,511	\$38,100	\$71,368	\$698,325	\$41,419
200- Maintenance Projects	\$2,552,679	-	\$38,126	-	-	\$469,594	\$243
Total Actual Costs	\$36,936,919	\$44,257	\$1,705,806	\$135,229	\$174,079	\$7,481,160	\$262,291
Roll Forward Amounts	\$6,251,246	(\$27,564)	\$48,004	\$33,541	\$65,819	\$1,454,375	\$49,833
Regular Adjustments	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-
Total Claimable Costs	\$43,188,164	\$16,694	\$1,753,809	\$168,769	\$239,897	\$8,935,535	\$312,124

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Exhibit A

Cost Exhibit (continued)

Department	Totals	138- Emergency Services	139- Probation	140- County Fire	141- Ag Commissioner	142- Planning	143- Court Operations Fund
001- Building Depreciation	\$2,419,290	\$20,668	\$353,314	\$17,815	\$14,203	\$89,742	-
002- Equipment Depreciation	\$893,798	\$20,637	\$48,704	\$88,115	\$3,917	\$5,091	-
104- County Administrative Office	\$2,462,314	\$3,622	\$116,839	\$116,160	\$31,897	\$95,722	\$149
105- Risk Management	\$659,062	\$1,028	\$22,914	\$1,430	\$6,610	\$13,220	-
111- County Counsel	\$3,581,563	\$2,843	\$23,683	\$6,955	\$13,201	\$813,105	-
112- Human Resources	\$3,677,439	\$10,586	\$237,422	-	\$72,588	\$137,614	-
113- Facilities Management	\$3,962,455	\$32,718	\$421,224	\$149,135	\$132,863	\$237,031	-
114- Information Technology Department (ITD)	\$8,170,757	\$81,395	\$953,939	\$795,924	\$102,084	\$425,033	-
116- Central Services	\$3,136,016	\$7,870	\$76,104	\$22,039	\$6,194	\$29,945	-
117- Auditor-Controller-Treasurer-Tax Collector	\$5,421,546	\$15,351	\$258,153	\$182,061	\$67,412	\$137,551	-
200- Maintenance Projects	\$2,552,679	\$16,911	\$268,427	-	-	\$21,386	-
Total Actual Costs	\$36,936,919	\$213,630	\$2,780,723	\$1,379,636	\$450,968	\$2,005,441	\$149
Roll Forward Amounts	\$6,251,246	\$96,358	\$930,183	\$317,524	\$3,447	\$30,410	\$82
Regular Adjustments	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-
Total Claimable Costs	\$43,188,164	\$309,988	\$3,710,905	\$1,697,160	\$454,415	\$2,035,850	\$231

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Exhibit A

Cost Exhibit (continued)

Department	Totals	160- Public Health	166- Behavioral Health	180- Social Services	183- Med Assist Prog	184- Law Enforcement Medical Care	186- Veteran's Services
001- Building Depreciation	\$2,419,290	\$187,752	\$164,765	-	-	\$525	-
002- Equipment Depreciation	\$893,798	\$20,822	\$206,769	-	-	-	-
104- County Administrative Office	\$2,462,314	\$143,643	\$374,337	\$353,079	-	\$30,567	\$5,627
105- Risk Management	\$659,062	\$26,543	\$45,166	\$75,021	-	\$3,231	\$1,028
111- County Counsel	\$3,581,563	\$208,823	\$208,158	\$902,617	-	-	\$4,923
112- Human Resources	\$3,677,439	\$269,179	\$465,770	\$765,194	-	\$34,782	\$12,098
113- Facilities Management	\$3,962,455	\$208,479	\$102,753	(\$27,066)	-	\$487	\$195
114- Information Technology Department (ITD)	\$8,170,757	\$34,713	\$10,650	\$55,839	-	\$65,133	\$26,517
116- Central Services	\$3,136,016	\$34,967	\$57,780	\$2,220,089	-	\$11,634	\$3,003
117- Auditor-Controller-Treasurer-Tax Collector	\$5,421,546	\$285,899	\$652,239	\$692,933	-	\$79,250	\$10,341
200- Maintenance Projects	\$2,552,679	\$177,876	\$22,211	\$469,707	-	\$99	-
Total Actual Costs	\$36,936,919	\$1,598,695	\$2,310,598	\$5,507,413	-	\$225,708	\$63,732
Roll Forward Amounts	\$6,251,246	\$636,309	\$456,272	\$1,393,129	-	\$60,931	(\$13,702)
Regular Adjustments	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-
Total Claimable Costs	\$43,188,164	\$2,235,005	\$2,766,869	\$6,900,542	-	\$286,640	\$50,029

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Exhibit A

Cost Exhibit (continued)

Department	Totals	201- Public Works		230- Capital	245- Roads	266- County Wide	275- Organizational
		Special Services	215- Farm Advisor	Projects		Automation	Management
001- Building Depreciation	\$2,419,290	-	\$646	-	\$1,426	-	-
002- Equipment Depreciation	\$893,798	-	\$1,187	-	-	-	-
104- County Administrative Office	\$2,462,314	\$12,595	\$3,452	-	\$102,072	\$520	\$262
105- Risk Management	\$659,062	-	\$734	-	-	-	\$294
111- County Counsel	\$3,581,563	-	-	-	-	-	-
112- Human Resources	\$3,677,439	-	\$7,561	-	-	-	\$3,024
113- Facilities Management	\$3,962,455	-	\$36,842	\$40,903	\$6,299	-	-
114- Information Technology Department (ITD)	\$8,170,757	\$23,197	\$42,826	\$315	(\$11,134)	\$233,557	(\$480)
116- Central Services	\$3,136,016	\$1,259	\$1,488	\$13,961	(\$27,968)	\$5,665	\$1,574
117- Auditor-Controller-Treasurer-Tax Collector	\$5,421,546	\$18,264	\$8,292	-	\$161,243	\$1,374	\$16,463
200- Maintenance Projects	\$2,552,679	-	-	-	-	-	-
Total Actual Costs	\$36,936,919	\$55,315	\$103,028	\$55,179	\$231,938	\$241,117	\$21,138
Roll Forward Amounts	\$6,251,246	\$16,171	\$26,209	(\$7,817)	\$46,007	\$308,700	\$29,656
Regular Adjustments	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-
Total Claimable Costs	\$43,188,164	\$71,486	\$129,238	\$47,363	\$277,945	\$549,817	\$50,794

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Exhibit A

Cost Exhibit (continued)

Department	Totals	277- CSAC Debt Service	290- Community Development	305- Parks	330- Wildlife and Grazing	331- Fish and Game	350- Medically Indigent Services Prog
001- Building Depreciation	\$2,419,290	-	-	\$49,162	-	-	-
002- Equipment Depreciation	\$893,798	-	-	\$20,679	-	-	-
104- County Administrative Office	\$2,462,314	-	\$6,891	\$52,247	\$92	\$1,141	-
105- Risk Management	\$659,062	-	-	\$7,552	-	-	-
111- County Counsel	\$3,581,563	-	-	\$20,419	-	-	-
112- Human Resources	\$3,677,439	-	-	\$84,685	-	-	-
113- Facilities Management	\$3,962,455	-	-	(\$8,574)	-	-	-
114- Information Technology Department (ITD)	\$8,170,757	-	\$9,489	\$47,542	(\$1)	(\$13)	-
116- Central Services	\$3,136,016	-	\$315	\$18,785	-	-	-
117- Auditor-Controller-Treasurer-Tax Collector	\$5,421,546	-	\$9,195	\$164,797	\$12	\$380	-
200- Maintenance Projects	\$2,552,679	-	-	\$21,597	-	-	-
Total Actual Costs	\$36,936,919	-	\$25,889	\$478,892	\$103	\$1,508	-
Roll Forward Amounts	\$6,251,246	-	\$11,066	(\$205,673)	\$90	\$617	(\$18,993)
Regular Adjustments	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-
Total Claimable Costs	\$43,188,164	-	\$36,956	\$273,220	\$193	\$2,124	(\$18,993)

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Exhibit A

Cost Exhibit (continued)

Department	Totals	351- Emergency Medical Services	375- Driving Under the Influence	377- Library	405- Public Works	407- Fleet	408- Workers' Comp ISF
001- Building Depreciation	\$2,419,290	-	\$4,380	\$58,205	\$85,458	-	-
002- Equipment Depreciation	\$893,798	-	-	\$2,553	-	-	-
104- County Administrative Office	\$2,462,314	\$2,490	\$6,457	\$52,317	\$182,672	\$24,559	\$21,046
105- Risk Management	\$659,062	-	\$1,368	\$12,442	\$38,785	\$1,992	\$1,317
111- County Counsel	\$3,581,563	-	-	\$1,922	\$543,412	-	-
112- Human Resources	\$3,677,439	-	\$13,610	\$114,930	\$349,328	\$19,659	-
113- Facilities Management	\$3,962,455	-	\$7,265	(\$1,404)	(\$11,724)	\$2,511	-
114- Information Technology Department (ITD)	\$8,170,757	(\$153)	(\$893)	\$727	\$81,272	(\$1,923)	(\$2,116)
116- Central Services	\$3,136,016	-	\$178	\$25,048	\$75,781	\$6,595	\$3,934
117- Auditor-Controller-Treasurer-Tax Collector	\$5,421,546	\$3,430	\$12,309	\$124,493	\$440,369	\$55,484	\$69,331
200- Maintenance Projects	\$2,552,679	-	\$828	\$69,536	\$151,266	-	-
Total Actual Costs	\$36,936,919	\$5,767	\$45,502	\$460,770	\$1,936,619	\$108,878	\$93,512
Roll Forward Amounts	\$6,251,246	\$1,609	(\$3,808)	\$25,771	\$659,355	\$21,701	(\$1,912)
Regular Adjustments	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-
Total Claimable Costs	\$43,188,164	\$7,376	\$41,694	\$486,540	\$2,595,973	\$130,579	\$91,600

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Exhibit A

Cost Exhibit (continued)

Department	Totals	409- Liability Insurance ISF	410- Unemployment Insurance ISF	411- Medical Malpractice ISF	412- County Dental Plan ISF	413- OPEB ISF	425- Airports
001- Building Depreciation	\$2,419,290	-	-	-	-	-	-
002- Equipment Depreciation	\$893,798	-	-	-	-	-	-
104- County Administrative Office	\$2,462,314	\$12,633	\$154	\$1,525	\$789	-	\$24,303
105- Risk Management	\$659,062	-	-	-	-	-	\$256
111- County Counsel	\$3,581,563	\$117,048	-	-	-	-	\$62,894
112- Human Resources	\$3,677,439	-	-	-	-	-	\$21,171
113- Facilities Management	\$3,962,455	-	-	-	-	-	\$12,744
114- Information Technology Department (ITD)	\$8,170,757	(\$1,534)	(\$19)	(\$207)	(\$117)	-	\$9,831
116- Central Services	\$3,136,016	\$157	-	-	-	-	\$42,155
117- Auditor-Controller-Treasurer-Tax Collector	\$5,421,546	\$17,109	\$279	\$2,009	\$1,139	\$40	\$55,871
200- Maintenance Projects	\$2,552,679	-	-	-	-	-	-
Total Actual Costs	\$36,936,919	\$145,414	\$414	\$3,328	\$1,811	\$40	\$229,225
Roll Forward Amounts	\$6,251,246	(\$52,054)	\$92	\$341	\$278	\$9,921	(\$42,576)
Regular Adjustments	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-
Total Claimable Costs	\$43,188,164	\$93,360	\$506	\$3,669	\$2,090	\$9,961	\$186,650

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

Exhibit A

Cost Exhibit (continued)

Department	Totals	427- Golf Courses	430- Los Osos Sewer System	720- APCD	760- Pension Trust	791- Law Library	999- Other
001- Building Depreciation	\$2,419,290	-	-	-	-	-	\$212,139
002- Equipment Depreciation	\$893,798	-	-	-	-	-	\$69,360
104- County Administrative Office	\$2,462,314	\$13,954	\$17,728	-	-	-	(\$2,065)
105- Risk Management	\$659,062	\$2,124	-	-	-	-	\$293,788
111- County Counsel	\$3,581,563	-	-	-	-	\$5,953	\$39,933
112- Human Resources	\$3,677,439	\$22,684	-	\$9,207	(\$3,488)	-	-
113- Facilities Management	\$3,962,455	\$221	\$1,343	\$421	-	-	\$709,994
114- Information Technology Department (ITD)	\$8,170,757	\$11,960	-	\$4,005	\$38,156	\$507	\$647,463
116- Central Services	\$3,136,016	\$4,488	\$4,400	\$4,149	\$20	-	\$239,265
117- Auditor-Controller-Treasurer-Tax Collector	\$5,421,546	\$44,467	\$22,882	(\$920)	\$2,450	\$2,289	\$612,137
200- Maintenance Projects	\$2,552,679	-	-	-	-	-	\$326,239
Total Actual Costs	\$36,936,919	\$99,899	\$46,354	\$16,862	\$37,138	\$8,749	\$3,148,252
Roll Forward Amounts	\$6,251,246	\$23,105	\$49,730	\$15,285	\$43,674	(\$55,984)	(\$518,661)
Regular Adjustments	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-
Total Claimable Costs	\$43,188,164	\$123,004	\$96,084	\$32,148	\$80,812	(\$47,234)	\$2,629,591

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

Exhibit A

Cost Exhibit (continued)

Department	Totals	2nd Alloc Remains
001- Building Depreciation	\$2,419,290	\$0
002- Equipment Depreciation	\$893,798	(\$0)
104- County Administrative Office	\$2,462,314	(\$0)
105- Risk Management	\$659,062	-
111- County Counsel	\$3,581,563	\$0
112- Human Resources	\$3,677,439	-
113- Facilities Management	\$3,962,455	(\$0)
114- Information Technology Department (ITD)	\$8,170,757	\$0
116- Central Services	\$3,136,016	(\$0)
117- Auditor-Controller-Treasurer-Tax Collector	\$5,421,546	\$0
200- Maintenance Projects	\$2,552,679	\$0
Total Actual Costs	\$36,936,919	
Roll Forward Amounts	\$6,251,246	
Regular Adjustments	-	
One-Time Adjustments	-	
Total Claimable Costs	\$43,188,164	(\$0)

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	\$822,225	\$618,764	\$203,461	-	-	\$1,025,686
103- Short-Term Financing	\$1,413	\$863	\$550	-	-	\$1,962
106- Contributions to Other Agencies	\$4,237	\$3,930	\$307	-	-	\$4,543
109- Assessor	\$1,352,508	\$1,441,159	(\$88,651)	-	-	\$1,263,857
110- Clerk	\$794,570	\$583,146	\$211,424	-	-	\$1,005,994
130- Waste Mgmt	\$19,808	\$12,506	\$7,302	-	-	\$27,111
131- Grand Jury	\$44,257	\$71,821	(\$27,564)	-	-	\$16,694
132- District Attorney	\$1,705,806	\$1,657,802	\$48,004	-	-	\$1,753,809
134- Child Support Services	\$135,229	\$101,688	\$33,541	-	-	\$168,769
135- Public Defender	\$174,079	\$108,260	\$65,819	-	-	\$239,897
136- Sheriff	\$7,481,160	\$6,026,785	\$1,454,375	-	-	\$8,935,535
137- Animal Services	\$262,291	\$212,458	\$49,833	-	-	\$312,124
138- Emergency Services	\$213,630	\$117,272	\$96,358	-	-	\$309,988
139- Probation	\$2,780,723	\$1,850,540	\$930,183	-	-	\$3,710,905
140- County Fire	\$1,379,636	\$1,062,112	\$317,524	-	-	\$1,697,160
141- Ag Commissioner	\$450,968	\$447,521	\$3,447	-	-	\$454,415
142- Planning	\$2,005,441	\$1,975,031	\$30,410	-	-	\$2,035,850
143- Court Operations Fund	\$149	\$67	\$82	-	-	\$231
160- Public Health	\$1,598,695	\$962,386	\$636,309	-	-	\$2,235,005
166- Behavioral Health	\$2,310,598	\$1,854,326	\$456,272	-	-	\$2,766,869
180- Social Services	\$5,507,413	\$4,114,284	\$1,393,129	-	-	\$6,900,542
183- Med Assist Prog	-	-	-	-	-	-
184- Law Enforcement Medical Care	\$225,708	\$164,777	\$60,931	-	-	\$286,640
186- Veteran's Services	\$63,732	\$77,434	(\$13,702)	-	-	\$50,029
201- Public Works Special Services	\$55,315	\$39,144	\$16,171	-	-	\$71,486
215- Farm Advisor	\$103,028	\$76,819	\$26,209	-	-	\$129,238
230- Capital Projects	\$55,179	\$62,996	(\$7,817)	-	-	\$47,363
245- Roads	\$231,938	\$185,931	\$46,007	-	-	\$277,945

**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
266- County Wide Automation	\$241,117	(\$67,583)	\$308,700	-	-	\$549,817
275- Organizational Management	\$21,138	(\$8,518)	\$29,656	-	-	\$50,794
277- CSAC Debt Service	-	-	-	-	-	-
290- Community Development	\$25,889	\$14,823	\$11,066	-	-	\$36,956
305- Parks	\$478,892	\$684,565	(\$205,673)	-	-	\$273,220
330- Wildlife and Grazing	\$103	\$13	\$90	-	-	\$193
331- Fish and Game	\$1,508	\$891	\$617	-	-	\$2,124
350- Medically Indigent Services Prog	-	\$18,993	(\$18,993)	-	-	(\$18,993)
351- Emergency Medical Services	\$5,767	\$4,158	\$1,609	-	-	\$7,376
375- Driving Under the Influence	\$45,502	\$49,310	(\$3,808)	-	-	\$41,694
377- Library	\$460,770	\$434,999	\$25,771	-	-	\$486,540
405- Public Works	\$1,936,619	\$1,277,264	\$659,355	-	-	\$2,595,973
407- Fleet	\$108,878	\$87,177	\$21,701	-	-	\$130,579
408- Workers' Comp ISF	\$93,512	\$95,424	(\$1,912)	-	-	\$91,600
409- Liability Insurance ISF	\$145,414	\$197,468	(\$52,054)	-	-	\$93,360
410- Unemployment Insurance ISF	\$414	\$322	\$92	-	-	\$506
411- Medical Malpractice ISF	\$3,328	\$2,987	\$341	-	-	\$3,669
412- County Dental Plan ISF	\$1,811	\$1,533	\$278	-	-	\$2,090
413- OPEB ISF	\$40	(\$9,881)	\$9,921	-	-	\$9,961
425- Airports	\$229,225	\$271,801	(\$42,576)	-	-	\$186,650
427- Golf Courses	\$99,899	\$76,794	\$23,105	-	-	\$123,004
430- Los Osos Sewer System	\$46,354	(\$3,376)	\$49,730	-	-	\$96,084
720- APCD	\$16,862	\$1,577	\$15,285	-	-	\$32,148
760- Pension Trust	\$37,138	(\$6,536)	\$43,674	-	-	\$80,812
791- Law Library	\$8,749	\$64,733	(\$55,984)	-	-	(\$47,234)
999- Other	\$3,148,252	\$3,666,913	(\$518,661)	-	-	\$2,629,591
Totals	\$36,936,919	\$30,685,673	\$6,251,246	-	-	\$43,188,164

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	105- Risk Management	111- County Counsel	112- Human Resources
001- Building Depreciation	\$948,379	-	-	\$115,223	\$12,008	\$127,683	\$96,385
002- Equipment Depreciation	\$2,401,772	-	-	-	-	\$1,305	\$19,629
104- County Administrative Office	\$286,787	-	-	\$4,024	\$9,821	\$25,423	\$21,888
105- Risk Management	\$39,096	-	-	\$1,541	\$981	\$3,378	\$3,525
111- County Counsel	\$502,079	-	-	\$111,134	-	-	\$221,160
112- Human Resources	\$398,043	-	-	\$15,154	\$9,643	\$31,685	\$33,063
113- Facilities Management	\$917,898	-	-	\$76,532	\$8,220	\$85,330	\$64,159
114- Information Technology Department (ITD)	\$1,748,607	-	-	\$62,754	\$24,468	\$72,824	\$107,754
116- Central Services	\$207,624	-	-	\$4,142	\$15,478	\$4,214	\$8,499
117- Auditor-Controller-Treasurer-Tax Collector	\$581,188	-	-	\$21,444	\$15,512	\$46,653	\$38,534
200- Maintenance Projects	\$2,109,253	-	-	\$1,623,534	\$9,837	-	\$78,640
Totals	\$10,140,726	-	-	\$2,035,481	\$105,968	\$398,496	\$693,236

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

Exhibit C

Service to Service Allocations (continued)

Department	Total CSD Allocated	113- Facilities Management	114- Information Technology Department (ITD)	116- Central Services	117- Auditor-Controller-Treasurer-Tax Collector	200- Maintenance Projects
001- Building Depreciation	\$948,379	\$22,597	\$95,439	\$176,712	\$302,334	-
002- Equipment Depreciation	\$2,401,772	\$5,650	\$1,242,389	\$1,804	\$1,130,995	-
104- County Administrative Office	\$286,787	\$42,189	\$93,738	\$12,928	\$46,774	\$30,002
105- Risk Management	\$39,096	\$7,050	\$11,898	\$2,056	\$8,666	-
111- County Counsel	\$502,079	\$106,678	\$17,763	-	\$45,343	-
112- Human Resources	\$398,043	\$74,100	\$124,004	\$21,171	\$89,222	-
113- Facilities Management	\$917,898	\$112,939	\$246,843	\$97,893	\$224,887	\$1,094
114- Information Technology Department (ITD)	\$1,748,607	\$152,694	\$1,068,400	\$30,716	\$202,501	\$26,497
116- Central Services	\$207,624	\$52,601	\$37,453	\$37,570	\$32,934	\$14,733
117- Auditor-Controller-Treasurer-Tax Collector	\$581,188	\$140,777	\$159,084	\$29,338	\$83,331	\$46,515
200- Maintenance Projects	\$2,109,253	\$15,833	\$108,382	\$26,205	\$246,822	-
Totals	\$10,140,726	\$733,108	\$3,205,392	\$436,394	\$2,413,809	\$118,842

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

Exhibit D

Significant Changes from Prior Year

As of July 1, 2017, the County combined the 107 Audit-Controller and 108 Treasurer-Tax Collector-Public Administrator department into the 117 Auditor-Controller-Treasurer-Tax Collector-Public Administrator department. All functions previously provided by the two departments are now combined in 117 Auditor-Controller-Treasurer-Tax Collector-Public Administrator.

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 2017-2018.

- New Govt Center-** Square Footage Occupied by Department
- 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
- Paso Health Facility-** 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
- Structures-** Structures Occupied by a single department

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

001 Building Depreciation
Schedule 1.2

Revenue Reconciliation

No revenue Reconciliation

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

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	New Govt Center	Old Courthouse	Courthouse Annex	SLO Health Complex	Sierra Way
<i>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	-	-	-	-	-	-	-
Cost Adjustments							
DEPRECIATION	ADJP \$3,367,669	-	\$1,321,962	\$234,819	-	\$202,637	\$3,848
Cost Adjustments Subtotal	\$3,367,669	-	\$1,321,962	\$234,819	-	\$202,637	\$3,848
Reallocate Admin		-	-	-	-	-	-
Functional Costs	\$3,367,669	-	\$1,321,962	\$234,819	-	\$202,637	\$3,848

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	New Courthouse	Atascadero Hospital	Other Direct	County Bank Bldg	Kimball Bldg	Bldg 1200
<i>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	-	-	-	-	-	-	-
Cost Adjustments							
DEPRECIATION	ADJP \$3,367,669	\$211,882	\$1,282	\$929,342	\$27,921	\$12,973	-
Cost Adjustments Subtotal	\$3,367,669	\$211,882	\$1,282	\$929,342	\$27,921	\$12,973	-
Reallocate Admin		-	-	-	-	-	-
Functional Costs	\$3,367,669	\$211,882	\$1,282	\$929,342	\$27,921	\$12,973	-

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	Paso Health Facility	North County Facility	Longbranch	Monterey Parking	Structures
<i>Total %</i>		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	-	-	-	-	-	-
Cost Adjustments						
DEPRECIATION	ADJP \$3,367,669	\$11,698	\$16,335	-	-	\$392,970
Cost Adjustments Subtotal	\$3,367,669	\$11,698	\$16,335	-	-	\$392,970
Reallocate Admin		-	-	-	-	-
Functional Costs	\$3,367,669	\$11,698	\$16,335	-	-	\$392,970

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
Subtotals	-	-
Functional Costs	\$3,367,669	
Total Allocated Costs	\$3,367,669	

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

001 Building Depreciation
Schedule 1.6.1

Detail Allocations - New Govt Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104- County Administrative Office	8,563	8.716%	\$115,223	-	\$115,223	-	\$115,223
105- Risk Management	886	0.902%	\$11,922	-	\$11,922	-	\$11,922
111- County Counsel	9,489	9.659%	\$127,683	-	\$127,683	-	\$127,683
112- Human Resources	7,163	7.291%	\$96,385	-	\$96,385	-	\$96,385
113- Facilities Management	1,146	1.166%	\$15,420	-	\$15,420	-	\$15,420
116- Central Services	1,802	1.834%	\$24,248	-	\$24,248	-	\$24,248
117- Auditor-Controller-Treasurer-Tax Collector	22,369	22.769%	\$300,995	-	\$300,995	-	\$300,995
100- Board of Supervisors	12,013	12.228%	\$161,646	-	\$161,646	-	\$161,646
109- Assessor	21,742	22.131%	\$292,558	-	\$292,558	-	\$292,558
110- Clerk	11,535	11.741%	\$155,214	-	\$155,214	-	\$155,214
138- Emergency Services	1,536	1.563%	\$20,668	-	\$20,668	-	\$20,668
Subtotals	98,244	100.000%	\$1,321,962	-	\$1,321,962	-	\$1,321,962
Direct Billed						-	-
Total Full Functional Cost					\$1,321,962		\$1,321,962

Allocation Basis: Square Footage

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

001 Building Depreciation
Schedule 1.6.2

Detail Allocations - Old Courthouse

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113- Facilities Management	1,710	2.554%	\$5,996	-	\$5,996	\$0	\$5,996
114- Information Technology Department (ITD)	25,125	37.519%	\$88,102	-	\$88,102	\$0	\$88,102
132- District Attorney	1,306	1.950%	\$4,580	-	\$4,580	\$0	\$4,580
142- Planning	19,676	29.382%	\$68,995	-	\$68,995	\$0	\$68,995
405- Public Works	19,149	28.595%	\$67,147	-	\$67,147	\$0	\$67,147
2nd Alloc Remains	0	0.000%	-	-	-	\$0	\$0
Subtotals	66,966	100.000%	\$234,819	-	\$234,819	\$0	\$234,819
Direct Billed						-	-
Total Full Functional Cost					\$234,819		\$234,819

Allocation Basis: Square Footage

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

001 Building Depreciation
Schedule 1.6.3

Detail Allocations - Courthouse Annex

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
132- District Attorney	34,433	62.181%	-	-	-	-	-
136- Sheriff	1,586	2.864%	-	-	-	-	-
139- Probation	1,494	2.698%	-	-	-	-	-
142- Planning	7,970	14.393%	-	-	-	-	-
999- Other	9,892	17.864%	-	-	-	-	-
Subtotals	55,375	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 1.6.4

Detail Allocations - SLO Health Complex

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
137- Animal Services	477	0.634%	\$1,284	-	\$1,284	-	\$1,284
160- Public Health	22,157	29.433%	\$59,643	-	\$59,643	-	\$59,643
166- Behavioral Health	43,633	57.962%	\$117,452	-	\$117,452	-	\$117,452
184- Law Enforcement Medical Care	195	0.259%	\$525	-	\$525	-	\$525
375- Driving Under the Influence	1,627	2.161%	\$4,380	-	\$4,380	-	\$4,380
999- Other	7,190	9.551%	\$19,354	-	\$19,354	-	\$19,354
Subtotals	75,279	100.000%	\$202,637	-	\$202,637	-	\$202,637
Direct Billed						-	-
Total Full Functional Cost					\$202,637		\$202,637

Allocation Basis: Square Footage

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

001 Building Depreciation
Schedule 1.6.5

Detail Allocations - Sierra Way

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
141- Ag Commissioner	10,858	53.715%	\$2,067	-	\$2,067	-	\$2,067
160- Public Health	5,961	29.489%	\$1,135	-	\$1,135	-	\$1,135
215- Farm Advisor	3,395	16.795%	\$646	-	\$646	-	\$646
Subtotals	20,214	100.000%	\$3,848	-	\$3,848	-	\$3,848
Direct Billed					-		-
Total Full Functional Cost					\$3,848		\$3,848

Allocation Basis: Square Footage

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

001 Building Depreciation
Schedule 1.6.6

Detail Allocations - New Courthouse

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114- Information Technology Department (ITD)	407	0.584%	\$1,237	-	\$1,237	\$0	\$1,237
116- Central Services	6,759	9.695%	\$20,542	-	\$20,542	\$0	\$20,542
999- Other	62,550	89.721%	\$190,103	-	\$190,103	\$0	\$190,103
Subtotals	69,716	100.000%	\$211,882	-	\$211,882	\$0	\$211,882
Direct Billed						-	-
Total Full Functional Cost					\$211,882		\$211,882

Allocation Basis: Square Footage

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

001 Building Depreciation
Schedule 1.6.7

Detail Allocations - Atascadero Hospital

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160- Public Health	1,873	12.626%	\$162	-	\$162	-	\$162
166- Behavioral Health	11,225	75.671%	\$970	-	\$970	-	\$970
999- Other	1,736	11.703%	\$150	-	\$150	-	\$150
Subtotals	14,834	100.000%	\$1,282	-	\$1,282	-	\$1,282
Direct Billed					-		-
Total Full Functional Cost					\$1,282		\$1,282

Allocation Basis: Square Footage

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

**001 Building Depreciation
Schedule 1.6.8**

Detail Allocations - Other Direct

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114- Information Technology Department (ITD)	4,769	0.513%	\$4,769	-	\$4,769	-	\$4,769
136- Sheriff	411,729	44.303%	\$411,729	-	\$411,729	-	\$411,729
137- Animal Services	22,246	2.394%	\$22,246	-	\$22,246	-	\$22,246
139- Probation	336,023	36.157%	\$336,023	-	\$336,023	-	\$336,023
140- County Fire	13,361	1.438%	\$13,361	-	\$13,361	-	\$13,361
141- Ag Commissioner	7,815	0.841%	\$7,815	-	\$7,815	-	\$7,815
160- Public Health	35,101	3.777%	\$35,101	-	\$35,101	-	\$35,101
166- Behavioral Health	26,729	2.876%	\$26,729	-	\$26,729	-	\$26,729
245- Roads	1,426	0.153%	\$1,426	-	\$1,426	-	\$1,426
305- Parks	14,620	1.573%	\$14,620	-	\$14,620	-	\$14,620
377- Library	55,523	5.974%	\$55,523	-	\$55,523	-	\$55,523
Subtotals	929,342	100.000%	\$929,342	-	\$929,342	-	\$929,342
Direct Billed						-	-
Total Full Functional Cost					\$929,342		\$929,342

Allocation Basis: Depreciation by department

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

001 Building Depreciation
Schedule 1.6.9

Detail Allocations - County Bank Bldg

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
116- Central Services	4,147	49.617%	\$13,854	-	\$13,854	-	\$13,854
405- Public Works	4,211	50.383%	\$14,067	-	\$14,067	-	\$14,067
Subtotals	8,358	100.000%	\$27,921	-	\$27,921	-	\$27,921
Direct Billed							
Total Full Functional Cost					\$27,921		\$27,921

Allocation Basis: Square Footage

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

001 Building Depreciation
Schedule 1.6.10

Detail Allocations - Kimball Bldg

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
105- Risk Management	120	0.661%	\$86	-	\$86	-	\$86
113- Facilities Management	1,652	9.096%	\$1,180	-	\$1,180	-	\$1,180
117- Auditor-Controller-Treasurer-Tax Collector	1,874	10.318%	\$1,339	-	\$1,339	-	\$1,339
305- Parks	5,031	27.701%	\$3,594	-	\$3,594	-	\$3,594
405- Public Works	5,941	32.711%	\$4,244	-	\$4,244	-	\$4,244
999- Other	3,544	19.513%	\$2,531	-	\$2,531	-	\$2,531
Subtotals	18,162	100.000%	\$12,973	-	\$12,973	-	\$12,973
Direct Billed						-	-
Total Full Functional Cost					\$12,973		\$12,973

Allocation Basis: Square Footage

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

001 Building Depreciation
Schedule 1.6.11

Detail Allocations - Bldg 1200

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111- County Counsel	335	0.668%	-	-	-	-	-
112- Human Resources	117	0.233%	-	-	-	-	-
113- Facilities Management	26,376	52.628%	-	-	-	-	-
114- Information Technology Department (ITD)	783	1.562%	-	-	-	-	-
117- Auditor-Controller-Treasurer-Tax Collector	3,211	6.407%	-	-	-	-	-
109- Assessor	386	0.770%	-	-	-	-	-
110- Clerk	5,647	11.267%	-	-	-	-	-
132- District Attorney	923	1.842%	-	-	-	-	-
136- Sheriff	190	0.379%	-	-	-	-	-
137- Animal Services	254	0.507%	-	-	-	-	-
138- Emergency Services	2,915	5.816%	-	-	-	-	-
139- Probation	293	0.585%	-	-	-	-	-
142- Planning	619	1.235%	-	-	-	-	-
184- Law Enforcement Medical Care	163	0.325%	-	-	-	-	-
305- Parks	117	0.233%	-	-	-	-	-
377- Library	3,040	6.066%	-	-	-	-	-
405- Public Works	1,048	2.091%	-	-	-	-	-
999- Other	3,701	7.385%	-	-	-	-	-
Subtotals	50,118	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 1.6.12

Detail Allocations - Paso Health Facility

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160- Public Health	4,391	100.000%	\$11,698	-	\$11,698	-	\$11,698
Subtotals	4,391	100.000%	\$11,698	-	\$11,698	-	\$11,698
Direct Billed						-	-
Total Full Functional Cost					\$11,698		\$11,698

Allocation Basis: Square Footage

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

001 Building Depreciation
Schedule 1.6.13

Detail Allocations - North County Facility

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
109- Assessor	4,656	69.994%	\$11,434	-	\$11,434	-	\$11,434
110- Clerk	200	3.007%	\$491	-	\$491	-	\$491
142- Planning	1,796	26.999%	\$4,410	-	\$4,410	-	\$4,410
Subtotals	6,652	100.000%	\$16,335	-	\$16,335	-	\$16,335
Direct Billed						-	-
Total Full Functional Cost					\$16,335		\$16,335

Allocation Basis: Square Footage

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

001 Building Depreciation
Schedule 1.6.14

Detail Allocations - Longbranch

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
139- Probation	566	7.714%	-	-	-	-	-
166- Behavioral Health	5,823	79.365%	-	-	-	-	-
375- Driving Under the Influence	948	12.921%	-	-	-	-	-
Subtotals	7,337	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 1.6.15

Detail Allocations - Monterey Parking

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104- County Administrative Office	8	7.477%	-	-	-	-	-
111- County Counsel	7	6.542%	-	-	-	-	-
112- Human Resources	4	3.738%	-	-	-	-	-
114- Information Technology Department (ITD)	12	11.215%	-	-	-	-	-
116- Central Services	2	1.869%	-	-	-	-	-
117- Auditor-Controller-Treasurer-Tax Collector	7	6.542%	-	-	-	-	-
109- Assessor	2	1.869%	-	-	-	-	-
132- District Attorney	1	0.935%	-	-	-	-	-
139- Probation	1	0.935%	-	-	-	-	-
142- Planning	8	7.477%	-	-	-	-	-
160- Public Health	1	0.935%	-	-	-	-	-
180- Social Services	1	0.935%	-	-	-	-	-
305- Parks	8	7.477%	-	-	-	-	-
405- Public Works	29	27.103%	-	-	-	-	-
407- Fleet	2	1.869%	-	-	-	-	-
999- Other	14	13.084%	-	-	-	-	-
Subtotals	107	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 1.6.16

Detail Allocations - Structures

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114- Information Technology Department (ITD)	1,331	0.339%	\$1,331	-	\$1,331	\$0	\$1,331
116- Central Services	118,068	30.045%	\$118,069	-	\$118,069	\$0	\$118,069
109- Assessor	42,351	10.777%	\$42,351	-	\$42,351	\$0	\$42,351
110- Clerk	1,819	0.463%	\$1,819	-	\$1,819	\$0	\$1,819
136- Sheriff	19,231	4.894%	\$19,231	-	\$19,231	\$0	\$19,231
137- Animal Services	34,508	8.781%	\$34,508	-	\$34,508	\$0	\$34,508
139- Probation	17,291	4.400%	\$17,291	-	\$17,291	\$0	\$17,291
140- County Fire	4,454	1.133%	\$4,454	-	\$4,454	\$0	\$4,454
141- Ag Commissioner	4,321	1.100%	\$4,321	-	\$4,321	\$0	\$4,321
142- Planning	16,337	4.157%	\$16,337	-	\$16,337	\$0	\$16,337
160- Public Health	80,013	20.361%	\$80,013	-	\$80,013	\$0	\$80,013
166- Behavioral Health	19,614	4.991%	\$19,614	-	\$19,614	\$0	\$19,614
305- Parks	30,948	7.875%	\$30,948	-	\$30,948	\$0	\$30,948
377- Library	2,682	0.682%	\$2,682	-	\$2,682	\$0	\$2,682
Subtotals	392,968	100.000%	\$392,970	-	\$392,970	\$0	\$392,970
Direct Billed						-	-
Total Full Functional Cost					\$392,970		\$392,970

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	\$115,223	\$115,223	-	-	-	-	-
105- Risk Management	\$12,008	\$11,922	-	-	-	-	-
111- County Counsel	\$127,683	\$127,683	-	-	-	-	-
112- Human Resources	\$96,385	\$96,385	-	-	-	-	-
113- Facilities Management	\$22,597	\$15,420	\$5,996	-	-	-	-
114- Information Technology Department (ITD)	\$95,439	-	\$88,102	-	-	-	\$1,237
116- Central Services	\$176,712	\$24,248	-	-	-	-	\$20,542
117- Auditor-Controller-Treasurer-Tax Collector	\$302,334	\$300,995	-	-	-	-	-
Subtotal for CSD	\$948,379	\$691,876	\$94,098	-	-	-	\$21,779
100- Board of Supervisors	\$161,646	\$161,646	-	-	-	-	-
109- Assessor	\$346,343	\$292,558	-	-	-	-	-
110- Clerk	\$157,524	\$155,214	-	-	-	-	-
132- District Attorney	\$4,580	-	\$4,580	-	-	-	-
136- Sheriff	\$430,960	-	-	-	-	-	-
137- Animal Services	\$58,038	-	-	-	\$1,284	-	-
138- Emergency Services	\$20,668	\$20,668	-	-	-	-	-
139- Probation	\$353,314	-	-	-	-	-	-
140- County Fire	\$17,815	-	-	-	-	-	-
141- Ag Commissioner	\$14,203	-	-	-	-	\$2,067	-
142- Planning	\$89,742	-	\$68,995	-	-	-	-
160- Public Health	\$187,752	-	-	-	\$59,643	\$1,135	-
166- Behavioral Health	\$164,765	-	-	-	\$117,452	-	-

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
184- Law Enforcement Medical Care	\$525	-	-	-	\$525	-	-
215- Farm Advisor	\$646	-	-	-	-	\$646	-
245- Roads	\$1,426	-	-	-	-	-	-
305- Parks	\$49,162	-	-	-	-	-	-
375- Driving Under the Influence	\$4,380	-	-	-	\$4,380	-	-
377- Library	\$58,205	-	-	-	-	-	-
405- Public Works	\$85,458	-	\$67,147	-	-	-	-
999- Other	\$212,139	-	-	-	\$19,354	-	\$190,103
2nd Alloc Remains	\$0	-	\$0	-	-	-	-
Totals	\$3,367,669	\$1,321,962	\$234,819	-	\$202,637	\$3,848	\$211,882
Direct Billed	-	-	-	-	-	-	-
Total Full Functional Cost	\$3,367,669	\$1,321,962	\$234,819	-	\$202,637	\$3,848	\$211,882
Less Direct Billed	-	-	-	-	-	-	-
Less CSD Amounts	(\$948,379)	(\$691,876)	(\$94,098)	-	-	-	(\$21,779)
Total Receiving Department Allocation	\$2,419,290	\$630,086	\$140,721	-	\$202,637	\$3,848	\$190,103

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	Paso Health Facility
104- County Administrative Office	\$115,223	-	-	-	-	-	-
105- Risk Management	\$12,008	-	-	-	\$86	-	-
111- County Counsel	\$127,683	-	-	-	-	-	-
112- Human Resources	\$96,385	-	-	-	-	-	-
113- Facilities Management	\$22,597	-	-	-	\$1,180	-	-
114- Information Technology Department (ITD)	\$95,439	-	\$4,769	-	-	-	-
116- Central Services	\$176,712	-	-	\$13,854	-	-	-
117- Auditor-Controller-Treasurer-Tax Collector	\$302,334	-	-	-	\$1,339	-	-
Subtotal for CSD	\$948,379	-	\$4,769	\$13,854	\$2,604	-	-
100- Board of Supervisors	\$161,646	-	-	-	-	-	-
109- Assessor	\$346,343	-	-	-	-	-	-
110- Clerk	\$157,524	-	-	-	-	-	-
132- District Attorney	\$4,580	-	-	-	-	-	-
136- Sheriff	\$430,960	-	\$411,729	-	-	-	-
137- Animal Services	\$58,038	-	\$22,246	-	-	-	-
138- Emergency Services	\$20,668	-	-	-	-	-	-
139- Probation	\$353,314	-	\$336,023	-	-	-	-
140- County Fire	\$17,815	-	\$13,361	-	-	-	-
141- Ag Commissioner	\$14,203	-	\$7,815	-	-	-	-
142- Planning	\$89,742	-	-	-	-	-	-
160- Public Health	\$187,752	\$162	\$35,101	-	-	-	\$11,698
166- Behavioral Health	\$164,765	\$970	\$26,729	-	-	-	-

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	Paso Health Facility
184- Law Enforcement Medical Care	\$525	-	-	-	-	-	-
215- Farm Advisor	\$646	-	-	-	-	-	-
245- Roads	\$1,426	-	\$1,426	-	-	-	-
305- Parks	\$49,162	-	\$14,620	-	\$3,594	-	-
375- Driving Under the Influence	\$4,380	-	-	-	-	-	-
377- Library	\$58,205	-	\$55,523	-	-	-	-
405- Public Works	\$85,458	-	-	\$14,067	\$4,244	-	-
999- Other	\$212,139	\$150	-	-	\$2,531	-	-
2nd Alloc Remains	\$0	-	-	-	-	-	-
Totals	\$3,367,669	\$1,282	\$929,342	\$27,921	\$12,973	-	\$11,698
Direct Billed	-	-	-	-	-	-	-
Total Full Functional Cost	\$3,367,669	\$1,282	\$929,342	\$27,921	\$12,973	-	\$11,698
Less Direct Billed	-	-	-	-	-	-	-
Less CSD Amounts	(\$948,379)	-	(\$4,769)	(\$13,854)	(\$2,604)	-	-
Total Receiving Department Allocation	\$2,419,290	\$1,282	\$924,573	\$14,067	\$10,369	-	\$11,698

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	North County Facility	Longbranch	Monterey Parking	Structures
104- County Administrative Office	\$115,223	-	-	-	-
105- Risk Management	\$12,008	-	-	-	-
111- County Counsel	\$127,683	-	-	-	-
112- Human Resources	\$96,385	-	-	-	-
113- Facilities Management	\$22,597	-	-	-	-
114- Information Technology Department (ITD)	\$95,439	-	-	-	\$1,331
116- Central Services	\$176,712	-	-	-	\$118,069
117- Auditor-Controller-Treasurer-Tax Collector	\$302,334	-	-	-	-
Subtotal for CSD	\$948,379	-	-	-	\$119,400
100- Board of Supervisors	\$161,646	-	-	-	-
109- Assessor	\$346,343	\$11,434	-	-	\$42,351
110- Clerk	\$157,524	\$491	-	-	\$1,819
132- District Attorney	\$4,580	-	-	-	-
136- Sheriff	\$430,960	-	-	-	\$19,231
137- Animal Services	\$58,038	-	-	-	\$34,508
138- Emergency Services	\$20,668	-	-	-	-
139- Probation	\$353,314	-	-	-	\$17,291
140- County Fire	\$17,815	-	-	-	\$4,454
141- Ag Commissioner	\$14,203	-	-	-	\$4,321
142- Planning	\$89,742	\$4,410	-	-	\$16,337
160- Public Health	\$187,752	-	-	-	\$80,013
166- Behavioral Health	\$164,765	-	-	-	\$19,614

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	North County Facility	Longbranch	Monterey Parking	Structures
184- Law Enforcement Medical Care	\$525	-	-	-	-
215- Farm Advisor	\$646	-	-	-	-
245- Roads	\$1,426	-	-	-	-
305- Parks	\$49,162	-	-	-	\$30,948
375- Driving Under the Influence	\$4,380	-	-	-	-
377- Library	\$58,205	-	-	-	\$2,682
405- Public Works	\$85,458	-	-	-	-
999- Other	\$212,139	-	-	-	-
2nd Alloc Remains	\$0	-	-	-	-
Totals	\$3,367,669	\$16,335	-	-	\$392,970
Direct Billed	-	-	-	-	-
Total Full Functional Cost	\$3,367,669	\$16,335	-	-	\$392,970
Less Direct Billed	-	-	-	-	-
Less CSD Amounts	(\$948,379)	-	-	-	(\$119,400)
Total Receiving Department Allocation	\$2,419,290	\$16,335	-	-	\$273,570

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 Fiscal Year 2017-2018.

Computing Assets- Depreciation as calculated by County accounting system.

Software- Depreciation as calculated by County accounting system.

Other Assets- Depreciation as calculated by County accounting system.

Fiscal Year FY2017-18 Actuals
For Use In Year 2019-20

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

Date Printed: 1/2/2019

002 Equipment Depreciation
Schedule 2.2

Revenue Reconciliation

No revenue Reconciliation

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

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	Computing Assets	Software	Other Assets
<i>Total %</i>		0.000%	0.000%	0.000%	0.000%
Wages and Benefits					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Wages and Benefits Subtotal	-	-	-	-	-
Service And Supplies					
Services and Supplies Subtotal	-	-	-	-	-
Cost Adjustments					
Depreciation	ADJP \$3,295,570	-	\$643,034	\$1,599,460	\$1,053,076
Cost Adjustments Subtotal	\$3,295,570	-	\$643,034	\$1,599,460	\$1,053,076
Reallocate Admin		-	-	-	-
Functional Costs	\$3,295,570	-	\$643,034	\$1,599,460	\$1,053,076

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
Subtotals	-	-
Functional Costs	\$3,295,570	
Total Allocated Costs	\$3,295,570	

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

**002 Equipment Depreciation
 Schedule 2.6.1**

Detail Allocations - Computing Assets

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114- Information Technology Department (ITD)	572,388	89.014%	\$572,387	-	\$572,387	\$0	\$572,387
109- Assessor	5,936	0.923%	\$5,936	-	\$5,936	\$0	\$5,936
136- Sheriff	34,482	5.362%	\$34,482	-	\$34,482	\$0	\$34,482
138- Emergency Services	2,375	0.369%	\$2,375	-	\$2,375	\$0	\$2,375
139- Probation	9,904	1.540%	\$9,904	-	\$9,904	\$0	\$9,904
140- County Fire	6,813	1.060%	\$6,813	-	\$6,813	\$0	\$6,813
999- Other	11,137	1.732%	\$11,137	-	\$11,137	\$0	\$11,137
Subtotals	643,035	100.000%	\$643,034	-	\$643,034	\$0	\$643,034
Direct Billed							
Total Full Functional Cost					\$643,034		\$643,034

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 Allocations - Software

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112- Human Resources	19,364	1.211%	\$19,364	-	\$19,364	(\$0)	\$19,364
114- Information Technology Department (ITD)	47,260	2.955%	\$47,260	-	\$47,260	(\$0)	\$47,260
117- Auditor-Controller-Treasurer-Tax Collector	1,124,012	70.275%	\$1,124,013	-	\$1,124,013	(\$0)	\$1,124,013
109- Assessor	9,000	0.563%	\$9,000	-	\$9,000	(\$0)	\$9,000
110- Clerk	24,326	1.521%	\$24,326	-	\$24,326	(\$0)	\$24,326
132- District Attorney	16,603	1.038%	\$16,603	-	\$16,603	(\$0)	\$16,603
136- Sheriff	80,589	5.039%	\$80,589	-	\$80,589	(\$0)	\$80,589
139- Probation	37,693	2.357%	\$37,693	-	\$37,693	(\$0)	\$37,693
140- County Fire	3,240	0.203%	\$3,240	-	\$3,240	(\$0)	\$3,240
160- Public Health	2,660	0.166%	\$2,660	-	\$2,660	(\$0)	\$2,660
166- Behavioral Health	206,769	12.927%	\$206,769	-	\$206,769	(\$0)	\$206,769
305- Parks	13,325	0.833%	\$13,325	-	\$13,325	(\$0)	\$13,325
999- Other	14,618	0.914%	\$14,618	-	\$14,618	(\$0)	\$14,618
2nd Alloc Remains	0	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	1,599,459	100.000%	\$1,599,460	-	\$1,599,460	(\$0)	\$1,599,460
Direct Billed							
Total Full Functional Cost					\$1,599,460		\$1,599,460

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 Allocations - Other Assets

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111- County Counsel	1,305	0.124%	\$1,305	-	\$1,305	-	\$1,305
112- Human Resources	265	0.025%	\$265	-	\$265	-	\$265
113- Facilities Management	5,650	0.537%	\$5,650	-	\$5,650	-	\$5,650
114- Information Technology Department (ITD)	622,742	59.136%	\$622,742	-	\$622,742	-	\$622,742
116- Central Services	1,804	0.171%	\$1,804	-	\$1,804	-	\$1,804
117- Auditor-Controller-Treasurer-Tax Collector	6,982	0.663%	\$6,982	-	\$6,982	-	\$6,982
100- Board of Supervisors	987	0.094%	\$987	-	\$987	-	\$987
109- Assessor	13,547	1.286%	\$13,547	-	\$13,547	-	\$13,547
110- Clerk	6,563	0.623%	\$6,563	-	\$6,563	-	\$6,563
132- District Attorney	8,303	0.788%	\$8,303	-	\$8,303	-	\$8,303
136- Sheriff	202,893	19.267%	\$202,893	-	\$202,893	-	\$202,893
137- Animal Services	2,735	0.260%	\$2,735	-	\$2,735	-	\$2,735
138- Emergency Services	18,262	1.734%	\$18,262	-	\$18,262	-	\$18,262
139- Probation	1,107	0.105%	\$1,107	-	\$1,107	-	\$1,107
140- County Fire	78,062	7.413%	\$78,062	-	\$78,062	-	\$78,062
141- Ag Commissioner	3,917	0.372%	\$3,917	-	\$3,917	-	\$3,917
142- Planning	5,091	0.483%	\$5,091	-	\$5,091	-	\$5,091
160- Public Health	18,162	1.725%	\$18,162	-	\$18,162	-	\$18,162
215- Farm Advisor	1,187	0.113%	\$1,187	-	\$1,187	-	\$1,187
305- Parks	7,354	0.698%	\$7,354	-	\$7,354	-	\$7,354
377- Library	2,553	0.242%	\$2,553	-	\$2,553	-	\$2,553
999- Other	43,605	4.141%	\$43,605	-	\$43,605	-	\$43,605

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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002 Equipment Depreciation
Schedule 2.6.3

Detail Allocations - Other Assets (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
<i>Subtotals</i>	1,053,076	100.000%	\$1,053,076	-	\$1,053,076	-	\$1,053,076
<i>Direct Billed</i>						-	-
<i>Total Full Functional Cost</i>					\$1,053,076		\$1,053,076

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
111- County Counsel	\$1,305	-	-	\$1,305
112- Human Resources	\$19,629	-	\$19,364	\$265
113- Facilities Management	\$5,650	-	-	\$5,650
114- Information Technology Department (ITD)	\$1,242,389	\$572,387	\$47,260	\$622,742
116- Central Services	\$1,804	-	-	\$1,804
117- Auditor-Controller-Treasurer-Tax Collector	\$1,130,995	-	\$1,124,013	\$6,982
Subtotal for CSD	\$2,401,772	\$572,387	\$1,190,637	\$638,748
100- Board of Supervisors	\$987	-	-	\$987
109- Assessor	\$28,483	\$5,936	\$9,000	\$13,547
110- Clerk	\$30,889	-	\$24,326	\$6,563
132- District Attorney	\$24,906	-	\$16,603	\$8,303
136- Sheriff	\$317,964	\$34,482	\$80,589	\$202,893
137- Animal Services	\$2,735	-	-	\$2,735
138- Emergency Services	\$20,637	\$2,375	-	\$18,262
139- Probation	\$48,704	\$9,904	\$37,693	\$1,107
140- County Fire	\$88,115	\$6,813	\$3,240	\$78,062
141- Ag Commissioner	\$3,917	-	-	\$3,917
142- Planning	\$5,091	-	-	\$5,091
160- Public Health	\$20,822	-	\$2,660	\$18,162
166- Behavioral Health	\$206,769	-	\$206,769	-
215- Farm Advisor	\$1,187	-	-	\$1,187
305- Parks	\$20,679	-	\$13,325	\$7,354

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

002 Equipment Depreciation
Schedule 2.7

Summary of Allocated Costs (continued)

Department	Total	Computing Assets		
		Assets	Software	Other Assets
377- Library	\$2,553	-	-	\$2,553
999- Other	\$69,360	\$11,137	\$14,618	\$43,605
2nd Alloc Remains	(\$0)	-	(\$0)	-
Totals	\$3,295,570	\$643,034	\$1,599,460	\$1,053,076
Direct Billed	-	-	-	-
Total Full Functional Cost	\$3,295,570	\$643,034	\$1,599,460	\$1,053,076
Less Direct Billed	-	-	-	-
Less CSD Amounts	(\$2,401,772)	(\$572,387)	(\$1,190,637)	(\$638,748)
Total Receiving Department Allocation	\$893,798	\$70,647	\$408,823	\$414,328

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. Please see Appendix A for more information.

Budget Assistance- Costs related to review of departmental budgets.

Support to Others- Costs related to departmental support.

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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**104 County Administrative Office
 Schedule 3.2**

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	General Government	Description
C/A	Inter/Intra Fund Charges	\$206,381	-	\$206,381	-	Inter/Intra Fund Charges
	Total for C/A	\$206,381	-	\$206,381	-	
REV	Outside revenues	\$565	\$565	-	-	Outside revenues
	Total for REV	\$565	\$565	-	-	
Total per Books		\$206,946				
Less General Government		-				
Less Off the Top		(\$565)				
Less Direct Billed		(\$206,381)				
Difference		-				

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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104 County Administrative Office
Schedule 3.3

Labor Distribution Summary
No Labor Distribution

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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104 County Administrative Office
Schedule 3.4

Schedule of costs to be allocated

	Amount	General & Admin	Budget Assistance	Support to Others	Not Allowed	
<i>Total %</i>		<i>0.000%</i>	<i>0.000%</i>	<i>0.000%</i>	<i>0.000%</i>	
Wages and Benefits						
Salaries	\$1,949,524	\$470,741	\$536,534	\$165,482	\$776,767	
Benefits	-	-	-	-	-	
Wages and Benefits Subtotal	\$1,949,524	\$470,741	\$536,534	\$165,482	\$776,767	
Service And Supplies						
	DIST					
Services & Supplies	<i>PROP</i>	\$280,016	\$210,370	\$6,613	\$29,900	\$33,133
Services and Supplies Subtotal		\$280,016	\$210,370	\$6,613	\$29,900	\$33,133
Cost Adjustments						
Revenue	<i>ADJP</i>	(\$565)	(\$46)	-	-	(\$519)
Cost Adjustments Subtotal		(\$565)	(\$46)	-	-	(\$519)
Reallocate Admin		(\$681,065)	\$247,105	\$76,214	\$357,746	
Functional Costs	\$2,228,975	-	\$790,252	\$271,596	\$1,167,127	

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	Budget Assistance	Support to Others	Not Allowed
001- Building Depreciation	\$115,223	-	\$94,483	-	\$20,740
104- County Administrative Office	-	\$4,024	\$1,460	\$450	\$2,114
105- Risk Management	-	\$1,541	\$559	\$172	\$809
111- County Counsel	-	\$111,134	\$40,322	\$12,436	\$58,376
112- Human Resources	-	\$15,154	\$12,426	-	\$2,728
113- Facilities Management	-	\$76,532	\$76,426	\$19	\$87
114- Information Technology Department (ITD)	-	\$62,754	\$48,350	\$11,835	\$2,568
116- Central Services	-	\$4,142	\$1,503	\$464	\$2,176
117- Auditor-Controller-Treasurer-Tax Collector	-	\$21,444	\$17,657	\$665	\$3,121
200- Maintenance Projects	-	\$1,623,534	\$1,563,941	\$10,466	\$49,127
Subtotals	\$115,223	\$1,920,258	\$1,857,127	\$36,507	\$141,846
Functional Costs	\$2,228,975		\$790,252	\$271,596	\$1,167,127
Total Allocated Costs	\$4,264,456		\$2,647,379	\$308,103	\$1,308,974

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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**104 County Administrative Office
Schedule 3.6.1**

Detail Allocations - Budget Assistance

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104- County Administrative Office	2,229,541	0.452%	\$4,003	-	\$4,003	-	\$4,003
105- Risk Management	1,784,575	0.362%	\$3,204	-	\$3,204	\$6,413	\$9,617
111- County Counsel	4,691,562	0.952%	\$8,424	-	\$8,424	\$16,859	\$25,283
112- Human Resources	3,670,596	0.745%	\$6,591	-	\$6,591	\$13,191	\$19,781
113- Facilities Management	7,828,602	1.589%	\$14,057	-	\$14,057	\$28,133	\$42,189
114- Information Technology Department (ITD)	16,602,003	3.369%	\$29,810	-	\$29,810	\$59,660	\$89,471
116- Central Services	2,296,157	0.466%	\$4,123	-	\$4,123	\$8,251	\$12,374
117- Auditor-Controller-Treasurer-Tax Collector	8,544,778	1.734%	\$15,343	-	\$15,343	\$30,706	\$46,049
200- Maintenance Projects	5,567,183	1.130%	\$9,996	-	\$9,996	\$20,006	\$30,002
100- Board of Supervisors	1,663,541	0.338%	\$2,987	-	\$2,987	\$5,978	\$8,965
109- Assessor	9,715,075	1.972%	\$17,444	-	\$17,444	\$34,912	\$52,356
110- Clerk	3,146,388	0.639%	\$5,650	-	\$5,650	\$11,307	\$16,956
130- Waste Mgmt	806,845	0.164%	\$1,449	-	\$1,449	\$2,899	\$4,348
131- Grand Jury	90,889	0.018%	\$163	-	\$163	\$327	\$490
132- District Attorney	16,216,561	3.291%	\$29,118	-	\$29,118	\$58,275	\$87,393
134- Child Support Services	3,812,941	0.774%	\$6,846	-	\$6,846	\$13,702	\$20,548
135- Public Defender	6,259,226	1.270%	\$11,239	-	\$11,239	\$22,493	\$33,732
136- Sheriff	72,998,597	14.815%	\$131,075	-	\$131,075	\$262,325	\$393,400
137- Animal Services	2,680,581	0.544%	\$4,813	-	\$4,813	\$9,633	\$14,446
138- Emergency Services	1,318,614	0.268%	\$2,368	-	\$2,368	\$4,739	\$7,106
139- Probation	21,549,471	4.373%	\$38,694	-	\$38,694	\$77,439	\$116,133
140- County Fire	20,195,476	4.099%	\$36,263	-	\$36,263	\$72,574	\$108,836

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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**104 County Administrative Office
Schedule 3.6.1**

**Detail Allocations - Budget Assistance
(continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
141- Ag Commissioner	5,855,097	1.188%	\$10,513	-	\$10,513	\$21,041	\$31,554
142- Planning	13,795,359	2.800%	\$24,771	-	\$24,771	\$49,575	\$74,345
160- Public Health	25,656,964	5.207%	\$46,069	-	\$46,069	\$92,200	\$138,269
166- Behavioral Health	67,110,232	13.620%	\$120,502	-	\$120,502	\$241,165	\$361,667
180- Social Services	64,072,774	13.004%	\$115,048	-	\$115,048	\$230,250	\$345,297
184- Law Enforcement Medical Care	4,957,837	1.006%	\$8,902	-	\$8,902	\$17,816	\$26,718
186- Veteran's Services	736,619	0.149%	\$1,323	-	\$1,323	\$2,647	\$3,970
201- Public Works Special Services	2,337,090	0.474%	\$4,196	-	\$4,196	\$8,398	\$12,595
215- Farm Advisor	564,123	0.114%	\$1,013	-	\$1,013	\$2,027	\$3,040
245- Roads	18,940,343	3.844%	\$34,009	-	\$34,009	\$68,063	\$102,072
266- County Wide Automation	96,555	0.020%	\$173	-	\$173	\$347	\$520
275- Organizational Management	983,532	0.200%	\$1,766	-	\$1,766	\$3,534	\$5,300
290- Community Development	1,278,593	0.259%	\$2,296	-	\$2,296	\$4,595	\$6,891
305- Parks	8,984,843	1.823%	\$16,133	-	\$16,133	\$32,288	\$48,421
330- Wildlife and Grazing	1,771	0.000%	\$3	-	\$3	\$6	\$10
331- Fish and Game	22,852	0.005%	\$41	-	\$41	\$82	\$123
351- Emergency Medical Services	462,011	0.094%	\$830	-	\$830	\$1,660	\$2,490
375- Driving Under the Influence	1,198,155	0.243%	\$2,151	-	\$2,151	\$4,306	\$6,457
377- Library	9,558,347	1.940%	\$17,163	-	\$17,163	\$34,349	\$51,511
405- Public Works	31,050,896	6.302%	\$55,754	-	\$55,754	\$111,583	\$167,338
407- Fleet	4,546,263	0.923%	\$8,163	-	\$8,163	\$16,337	\$24,500
408- Workers' Comp ISF	3,905,222	0.793%	\$7,012	-	\$7,012	\$14,034	\$21,046

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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104 County Administrative Office
Schedule 3.6.1

Detail Allocations - Budget Assistance
(continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
409- Liability Insurance ISF	2,344,216	0.476%	\$4,209	-	\$4,209	\$8,424	\$12,633
410- Unemployment Insurance ISF	28,616	0.006%	\$51	-	\$51	\$103	\$154
411- Medical Malpractice ISF	283,046	0.057%	\$508	-	\$508	\$1,017	\$1,525
412- County Dental Plan ISF	146,432	0.030%	\$263	-	\$263	\$526	\$789
425- Airports	4,263,786	0.865%	\$7,656	-	\$7,656	\$15,322	\$22,978
427- Golf Courses	2,589,362	0.526%	\$4,649	-	\$4,649	\$9,305	\$13,954
430- Los Osos Sewer System	3,289,639	0.668%	\$5,907	-	\$5,907	\$11,822	\$17,728
2nd Alloc Remains	0	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	492,729,777	100.000%	\$884,735	-	\$884,735	\$1,762,645	\$2,647,379
Direct Billed						-	-
Total Full Functional Cost					\$884,735		\$2,647,379

Allocation Basis: Annual Departmental Expenditures.

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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104 County Administrative Office
Schedule 3.6.2

Detail Allocations - Support to Others

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104- County Administrative Office	25	0.008%	\$21	-	\$21	-	\$21
105- Risk Management	218	0.066%	\$179	-	\$179	\$24	\$203
111- County Counsel	150	0.045%	\$123	-	\$123	\$17	\$140
112- Human Resources	2,259	0.684%	\$1,857	-	\$1,857	\$250	\$2,107
114- Information Technology Department (ITD)	4,576	1.385%	\$3,762	-	\$3,762	\$506	\$4,267
116- Central Services	594	0.180%	\$488	-	\$488	\$66	\$554
117- Auditor-Controller-Treasurer-Tax Collector	777	0.235%	\$639	-	\$639	\$86	\$725
100- Board of Supervisors	1,044	0.316%	\$858	-	\$858	\$115	\$974
109- Assessor	1,102	0.334%	\$906	-	\$906	\$122	\$1,028
110- Clerk	577	0.175%	\$474	-	\$474	\$64	\$538
131- Grand Jury	3,855	1.167%	\$3,169	(\$1,540)	\$1,629	\$426	\$2,055
132- District Attorney	1,804	0.546%	\$1,483	-	\$1,483	\$199	\$1,682
134- Child Support Services	660	0.200%	\$543	-	\$543	\$73	\$615
135- Public Defender	26,049	7.884%	\$21,413	(\$25,000)	(\$3,587)	\$2,879	(\$709)
136- Sheriff	12,630	3.823%	\$10,382	-	\$10,382	\$1,396	\$11,778
137- Animal Services	2,401	0.727%	\$1,974	-	\$1,974	\$265	\$2,239
138- Emergency Services	60,605	18.343%	\$49,819	(\$60,000)	(\$10,181)	\$6,697	(\$3,484)
139- Probation	757	0.229%	\$622	-	\$622	\$84	\$706
140- County Fire	7,854	2.377%	\$6,456	-	\$6,456	\$868	\$7,324
141- Ag Commissioner	368	0.111%	\$303	-	\$303	\$41	\$343
142- Planning	22,924	6.938%	\$18,844	-	\$18,844	\$2,533	\$21,377
143- Court Operations Fund	160	0.048%	\$132	-	\$132	\$18	\$149

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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**104 County Administrative Office
Schedule 3.6.2**

**Detail Allocations - Support to Others
(continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160- Public Health	5,763	1.744%	\$4,737	-	\$4,737	\$637	\$5,374
166- Behavioral Health	13,587	4.112%	\$11,169	-	\$11,169	\$1,501	\$12,670
180- Social Services	8,345	2.526%	\$6,860	-	\$6,860	\$922	\$7,782
184- Law Enforcement Medical Care	4,127	1.249%	\$3,392	-	\$3,392	\$456	\$3,849
186- Veteran's Services	1,777	0.538%	\$1,461	-	\$1,461	\$196	\$1,657
215- Farm Advisor	442	0.134%	\$363	-	\$363	\$49	\$412
275- Organizational Management	90,290	27.328%	\$74,221	(\$89,236)	(\$15,015)	\$9,977	(\$5,038)
305- Parks	4,103	1.242%	\$3,373	-	\$3,373	\$453	\$3,826
330- Wildlife and Grazing	88	0.027%	\$72	-	\$72	\$10	\$82
331- Fish and Game	1,091	0.330%	\$897	-	\$897	\$121	\$1,017
377- Library	864	0.262%	\$710	-	\$710	\$95	\$806
405- Public Works	16,444	4.977%	\$13,517	-	\$13,517	\$1,817	\$15,334
407- Fleet	63	0.019%	\$52	-	\$52	\$7	\$59
425- Airports	1,421	0.430%	\$1,168	-	\$1,168	\$157	\$1,325
999- Other	30,605	9.263%	\$25,158	(\$30,605)	(\$5,447)	\$3,382	(\$2,065)
2nd Alloc Remains	0	0.000%	-	-	-	\$0	\$0
Subtotals	330,399	100.000%	\$271,596	(\$206,381)	\$65,215	\$36,507	\$101,722
Direct Billed					\$206,381		\$206,381
Total Full Functional Cost					\$271,596		\$308,103

Allocation Basis: Amount identified in the cost accounting system

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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104 County Administrative Office
Schedule 3.7

Summary of Allocated Costs

Department	Total	Budget Assistance	Support to Others
104- County Administrative Office	\$4,024	\$4,003	\$21
105- Risk Management	\$9,821	\$9,617	\$203
111- County Counsel	\$25,423	\$25,283	\$140
112- Human Resources	\$21,888	\$19,781	\$2,107
113- Facilities Management	\$42,189	\$42,189	-
114- Information Technology Department (ITD)	\$93,738	\$89,471	\$4,267
116- Central Services	\$12,928	\$12,374	\$554
117- Auditor-Controller-Treasurer-Tax Collector	\$46,774	\$46,049	\$725
200- Maintenance Projects	\$30,002	\$30,002	-
Subtotal for CSD	\$286,787	\$278,771	\$8,016
100- Board of Supervisors	\$9,939	\$8,965	\$974
109- Assessor	\$53,384	\$52,356	\$1,028
110- Clerk	\$17,494	\$16,956	\$538
130- Waste Mgmt	\$4,348	\$4,348	-
131- Grand Jury	\$2,545	\$490	\$2,055
132- District Attorney	\$89,076	\$87,393	\$1,682
134- Child Support Services	\$21,164	\$20,548	\$615
135- Public Defender	\$33,023	\$33,732	(\$709)
136- Sheriff	\$405,178	\$393,400	\$11,778
137- Animal Services	\$16,685	\$14,446	\$2,239
138- Emergency Services	\$3,622	\$7,106	(\$3,484)
139- Probation	\$116,839	\$116,133	\$706

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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**104 County Administrative Office
Schedule 3.7**

Summary of Allocated Costs (continued)

Department	Total	Budget Assistance	Support to Others
140- County Fire	\$116,160	\$108,836	\$7,324
141- Ag Commissioner	\$31,897	\$31,554	\$343
142- Planning	\$95,722	\$74,345	\$21,377
143- Court Operations Fund	\$149	-	\$149
160- Public Health	\$143,643	\$138,269	\$5,374
166- Behavioral Health	\$374,337	\$361,667	\$12,670
180- Social Services	\$353,079	\$345,297	\$7,782
184- Law Enforcement Medical Care	\$30,567	\$26,718	\$3,849
186- Veteran's Services	\$5,627	\$3,970	\$1,657
201- Public Works Special Services	\$12,595	\$12,595	-
215- Farm Advisor	\$3,452	\$3,040	\$412
245- Roads	\$102,072	\$102,072	-
266- County Wide Automation	\$520	\$520	-
275- Organizational Management	\$262	\$5,300	(\$5,038)
290- Community Development	\$6,891	\$6,891	-
305- Parks	\$52,247	\$48,421	\$3,826
330- Wildlife and Grazing	\$92	\$10	\$82
331- Fish and Game	\$1,141	\$123	\$1,017
351- Emergency Medical Services	\$2,490	\$2,490	-
375- Driving Under the Influence	\$6,457	\$6,457	-
377- Library	\$52,317	\$51,511	\$806
405- Public Works	\$182,672	\$167,338	\$15,334
407- Fleet	\$24,559	\$24,500	\$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
408- Workers' Comp ISF	\$21,046	\$21,046	-
409- Liability Insurance ISF	\$12,633	\$12,633	-
410- Unemployment Insurance ISF	\$154	\$154	-
411- Medical Malpractice ISF	\$1,525	\$1,525	-
412- County Dental Plan ISF	\$789	\$789	-
425- Airports	\$24,303	\$22,978	\$1,325
427- Golf Courses	\$13,954	\$13,954	-
430- Los Osos Sewer System	\$17,728	\$17,728	-
999- Other	(\$2,065)	-	(\$2,065)
2nd Alloc Remains	(\$0)	(\$0)	\$0
Totals	\$2,749,102	\$2,647,379	\$101,722
Direct Billed	\$206,381	-	\$206,381
Total Full Functional Cost	\$2,955,483	\$2,647,379	\$308,103
Less Direct Billed	(\$206,381)	-	(\$206,381)
Less CSD Amounts	(\$286,787)	(\$278,771)	(\$8,016)
Total Receiving Department Allocation	\$2,462,314	\$2,368,608	\$93,706

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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**105 Risk Management
Schedule 4.1**

Narrative

San Luis Obispo County is self-insured for several types of insurance coverage. The County has an Insurance Officer/Risk Manager who manages this program for all County 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 costs are: Property, Employee Benefits, Workers' Compensation, and specific purchased special policies, such as Aircraft coverage. Please see Appendix A for further information.

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

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.

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

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

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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105 Risk Management
Schedule 4.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	General Government	Description
C/A	Inter/Intra Fund	\$1,188,495	\$835,684	\$352,811	-	Inter/Intra Fund
	Total for C/A	\$1,188,495	\$835,684	\$352,811	-	
REV	Revenues	\$3,889	-	\$3,889	-	Revenues
	Total for REV	\$3,889	-	\$3,889	-	
Total per Books		\$1,192,384				
Less General Government		-				
Less Off the Top		(\$835,684)				
Less Direct Billed		(\$356,700)				
Difference		-				

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

105 Risk Management
Schedule 4.3

Labor Distribution Summary
No Labor Distribution

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

105 Risk Management
Schedule 4.4

Schedule of costs to be allocated

	Amount	General & Admin	Employee Benefits	Crime Policies	Property Policies	Workers' Comp	Aviation Policies
<i>Total %</i>		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Wages and Benefits							
Salaries	\$942,032	\$218,246	\$144,863	-	\$145,851	\$433,073	-
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	\$942,032	\$218,246	\$144,863	-	\$145,851	\$433,073	-
Service And Supplies							
	DIST						
Services & Supplies	<i>PROP</i>	\$184,869	\$26,114	\$158,755	-	-	-
Insurance Premiums	<i>PROP</i>	\$610,035	-	-	\$22,165	\$568,370	\$15,075
Wellness Program	<i>PROP</i>	\$47,638	-	\$47,638	-	-	-
Services and Supplies Subtotal		\$842,542	\$26,114	\$206,393	\$22,165	\$568,370	\$15,075
Cost Adjustments							
Revenues	<i>ADJP</i>	(\$835,684)	-	(\$27,550)	-	(\$166,762)	(\$641,372)
Cost Adjustments Subtotal		(\$835,684)	-	(\$27,550)	-	(\$166,762)	(\$641,372)
Reallocate Admin			(\$244,360)	\$48,908	-	\$49,241	\$146,211
Functional Costs			\$948,890	-	\$372,613	\$22,165	\$596,700
						(\$62,088)	\$15,075

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

105 Risk Management
Schedule 4.4

Schedule of costs to be allocated (continued)

	Amount	Water Craft Policies	Pollution Policies
<i>Total %</i>		<i>0.000%</i>	<i>0.000%</i>
Wages and Benefits			
Salaries	\$942,032	-	-
Benefits	-	-	-
Wages and Benefits Subtotal	\$942,032	-	-
Service And Supplies			
	DIST		
Services & Supplies	<i>PROP</i> \$184,869	-	-
Insurance Premiums	<i>PROP</i> \$610,035	\$4,425	-
Wellness Program	<i>PROP</i> \$47,638	-	-
Services and Supplies Subtotal	\$842,542	\$4,425	-
Cost Adjustments			
Revenues	<i>ADJP</i> (\$835,684)	-	-
Cost Adjustments Subtotal	(\$835,684)	-	-
Reallocate Admin		-	-
Functional Costs	\$948,890	\$4,425	-

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

**105 Risk Management
Schedule 4.5**

Service to Service Costs

Department	First Incoming	Second Incoming	Employee Benefits	Crime Policies	Property Policies	Workers' Comp	Aviation Policies
001- Building Depreciation	\$12,008	-	\$2,403	-	\$2,420	\$7,185	-
104- County Administrative Office	\$3,384	\$6,437	\$1,966	-	\$1,979	\$5,876	-
105- Risk Management	-	\$981	\$196	-	\$198	\$587	-
112- Human Resources	-	\$9,643	\$1,930	-	\$1,943	\$5,770	-
113- Facilities Management	-	\$8,220	\$1,645	-	\$1,656	\$4,918	-
114- Information Technology Department (ITD)	-	\$24,468	\$4,897	-	\$4,931	\$14,640	-
116- Central Services	-	\$15,478	\$3,098	-	\$3,119	\$9,261	-
117- Auditor-Controller-Treasurer-Tax Collector	-	\$15,512	\$3,105	-	\$3,126	\$9,282	-
200- Maintenance Projects	-	\$9,837	\$1,969	-	\$1,982	\$5,886	-
Subtotals	\$15,391	\$90,577	\$21,209	-	\$21,354	\$63,405	-
Functional Costs	\$948,890		\$372,613	\$22,165	\$596,700	(\$62,088)	\$15,075
Total Allocated Costs	\$1,054,858		\$393,823	\$22,165	\$618,054	\$1,317	\$15,075

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

105 Risk Management
Schedule 4.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Water Craft Policies	Pollution Policies
001- Building Depreciation	\$12,008	-	-	-
104- County Administrative Office	\$3,384	\$6,437	-	-
105- Risk Management	-	\$981	-	-
112- Human Resources	-	\$9,643	-	-
113- Facilities Management	-	\$8,220	-	-
114- Information Technology Department (ITD)	-	\$24,468	-	-
116- Central Services	-	\$15,478	-	-
117- Auditor-Controller-Treasurer-Tax Collector	-	\$15,512	-	-
200- Maintenance Projects	-	\$9,837	-	-
Subtotals	\$15,391	\$90,577	-	-
Functional Costs	\$948,890		\$4,425	-
Total Allocated Costs	\$1,054,858		\$4,425	-

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

105 Risk Management
Schedule 4.6.1

Detail Allocations - Employee Benefits

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104- County Administrative Office	11	0.410%	\$1,541	-	\$1,541	-	\$1,541
105- Risk Management	7	0.261%	\$981	-	\$981	-	\$981
111- County Counsel	23	0.858%	\$3,222	-	\$3,222	\$157	\$3,378
112- Human Resources	24	0.895%	\$3,362	-	\$3,362	\$163	\$3,525
113- Facilities Management	48	1.790%	\$6,724	-	\$6,724	\$327	\$7,050
114- Information Technology Department (ITD)	81	3.020%	\$11,346	-	\$11,346	\$551	\$11,898
116- Central Services	14	0.522%	\$1,961	-	\$1,961	\$95	\$2,056
117- Auditor-Controller-Treasurer-Tax Collector	59	2.200%	\$8,265	-	\$8,265	\$401	\$8,666
100- Board of Supervisors	14	0.522%	\$1,961	-	\$1,961	\$95	\$2,056
109- Assessor	80	2.983%	\$11,206	-	\$11,206	\$544	\$11,751
110- Clerk	22	0.820%	\$3,082	-	\$3,082	\$150	\$3,231
132- District Attorney	104	3.878%	\$14,568	-	\$14,568	\$708	\$15,276
134- Child Support Services	31	1.156%	\$4,342	-	\$4,342	\$211	\$4,553
136- Sheriff	406	15.138%	\$56,872	-	\$56,872	\$2,763	\$59,635
137- Animal Services	21	0.783%	\$2,942	-	\$2,942	\$143	\$3,085
138- Emergency Services	7	0.261%	\$981	-	\$981	\$48	\$1,028
139- Probation	156	5.817%	\$21,852	-	\$21,852	\$1,062	\$22,914
141- Ag Commissioner	45	1.678%	\$6,304	-	\$6,304	\$306	\$6,610
142- Planning	90	3.356%	\$12,607	-	\$12,607	\$612	\$13,220
160- Public Health	176	6.562%	\$24,654	-	\$24,654	\$1,198	\$25,852
166- Behavioral Health	302	11.260%	\$42,304	-	\$42,304	\$2,055	\$44,359
180- Social Services	505	18.829%	\$70,740	-	\$70,740	\$3,437	\$74,177

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

105 Risk Management
Schedule 4.6.1

Detail Allocations - Employee Benefits
(continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
184- Law Enforcement Medical Care	22	0.820%	\$3,082	-	\$3,082	\$150	\$3,231
186- Veteran's Services	7	0.261%	\$981	-	\$981	\$48	\$1,028
215- Farm Advisor	5	0.186%	\$700	-	\$700	\$34	\$734
275- Organizational Management	2	0.075%	\$280	-	\$280	\$14	\$294
305- Parks	46	1.715%	\$6,444	-	\$6,444	\$313	\$6,757
375- Driving Under the Influence	9	0.336%	\$1,261	-	\$1,261	\$61	\$1,322
377- Library	76	2.834%	\$10,646	-	\$10,646	\$517	\$11,163
405- Public Works	228	8.501%	\$31,938	-	\$31,938	\$1,552	\$33,490
407- Fleet	13	0.485%	\$1,821	-	\$1,821	\$88	\$1,910
425- Airports	14	0.522%	\$1,961	-	\$1,961	\$95	\$2,056
427- Golf Courses	12	0.447%	\$1,681	-	\$1,681	\$82	\$1,763
999- Other	22	0.820%	\$3,082	-	\$3,082	\$150	\$3,231
Subtotals	2,682	100.000%	\$375,694	-	\$375,694	\$18,129	\$393,823
Direct Billed							
Total Full Functional Cost					\$375,694		\$393,823

Allocation Basis: Number of employees receiving benefits

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

105 Risk Management
Schedule 4.6.2

Detail Allocations - Crime Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
134- Child Support Services	7	3.500%	\$776	(\$665)	\$111	-	\$111
160- Public Health	13	6.500%	\$1,441	(\$1,235)	\$206	-	\$206
166- Behavioral Health	20	10.000%	\$2,217	(\$1,900)	\$317	-	\$317
180- Social Services	13	6.500%	\$1,441	(\$1,235)	\$206	-	\$206
305- Parks	7	3.500%	\$776	(\$665)	\$111	-	\$111
377- Library	10	5.000%	\$1,108	(\$950)	\$158	-	\$158
405- Public Works	13	6.500%	\$1,441	(\$1,235)	\$206	-	\$206
407- Fleet	3	1.500%	\$332	(\$285)	\$47	-	\$47
425- Airports	7	3.500%	\$776	(\$665)	\$111	-	\$111
427- Golf Courses	7	3.500%	\$776	(\$665)	\$111	-	\$111
999- Other	100	50.000%	\$11,083	-	\$11,083	-	\$11,083
Subtotals	200	100.000%	\$22,165	(\$9,500)	\$12,665	-	\$12,665
Direct Billed					\$9,500		\$9,500
Total Full Functional Cost					\$22,165		\$22,165

Allocation Basis: Department exposure

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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**105 Risk Management
 Schedule 4.6.3**

Detail Allocations - Property Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
134- Child Support Services	421,844	0.097%	\$583	(\$569)	\$14	\$18	\$31
160- Public Health	12,184,653	2.806%	\$16,831	(\$16,437)	\$394	\$512	\$906
166- Behavioral Health	12,057,438	2.777%	\$16,656	(\$16,265)	\$391	\$507	\$897
180- Social Services	15,758,294	3.629%	\$21,768	(\$21,258)	\$510	\$662	\$1,172
305- Parks	18,696,604	4.306%	\$25,827	(\$25,222)	\$605	\$786	\$1,390
375- Driving Under the Influence	1,150,303	0.265%	\$1,589	(\$1,552)	\$37	\$48	\$85
377- Library	25,613,375	5.899%	\$35,381	(\$34,552)	\$829	\$1,077	\$1,906
405- Public Works	126,879,914	29.221%	\$175,265	(\$171,161)	\$4,104	\$5,333	\$9,438
407- Fleet	858,474	0.198%	\$1,186	(\$1,158)	\$28	\$36	\$64
425- Airports	15,265,331	3.516%	\$21,087	(\$20,593)	\$494	\$642	\$1,135
427- Golf Courses	6,251,033	1.440%	\$8,635	(\$8,433)	\$202	\$263	\$465
999- Other	199,077,192	45.848%	\$274,995	(\$3,889)	\$271,106	\$8,368	\$279,474
Subtotals	434,214,455	100.000%	\$599,802	(\$321,089)	\$278,713	\$18,252	\$296,965
					\$321,089		\$321,089
					\$599,802		\$618,054

Allocation Basis: Real and business property replacement values

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

105 Risk Management
Schedule 4.6.4

Detail Allocations - Workers' Comp

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
408- Workers' Comp ISF	100	100.000%	(\$52,879)	-	(\$52,879)	\$54,196	\$1,317
Subtotals	100	100.000%	(\$52,879)	-	(\$52,879)	\$54,196	\$1,317
Direct Billed						-	-
Total Full Functional Cost					(\$52,879)		\$1,317

Allocation Basis: Identified cost of services

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

105 Risk Management
Schedule 4.6.5

Detail Allocations - Aviation Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
425- Airports	15,075	100.000%	\$15,075	(\$17,600)	(\$2,525)	-	(\$2,525)
Subtotals	15,075	100.000%	\$15,075	(\$17,600)	(\$2,525)	-	(\$2,525)
Direct Billed					\$17,600		\$17,600
Total Full Functional Cost					\$15,075		\$15,075

Allocation Basis: 100% to the Airport

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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105 Risk Management
Schedule 4.6.6

Detail Allocations - Water Craft Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
136- Sheriff	56	56.566%	\$2,503	-	\$2,503	-	\$2,503
140- County Fire	32	32.323%	\$1,430	-	\$1,430	-	\$1,430
305- Parks	9	9.091%	\$402	(\$419)	(\$17)	-	(\$17)
405- Public Works	2	2.020%	\$89	(\$93)	(\$4)	-	(\$4)
Subtotals	99	100.000%	\$4,425	(\$512)	\$3,913	-	\$3,913
Direct Billed					\$512		\$512
Total Full Functional Cost					\$4,425		\$4,425

Allocation Basis: Hull value of watercraft by department

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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105 Risk Management
Schedule 4.6.7

Detail Allocations - Pollution Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
134- Child Support Services	421,844	0.097%	-	(\$14)	(\$14)	-	(\$14)
160- Public Health	12,184,653	2.806%	-	(\$421)	(\$421)	-	(\$421)
166- Behavioral Health	12,057,438	2.777%	-	(\$407)	(\$407)	-	(\$407)
180- Social Services	15,758,294	3.629%	-	(\$534)	(\$534)	-	(\$534)
305- Parks	18,696,604	4.306%	-	(\$689)	(\$689)	-	(\$689)
375- Driving Under the Influence	1,150,303	0.265%	-	(\$39)	(\$39)	-	(\$39)
377- Library	25,613,375	5.899%	-	(\$785)	(\$785)	-	(\$785)
405- Public Works	126,879,914	29.221%	-	(\$4,345)	(\$4,345)	-	(\$4,345)
407- Fleet	858,474	0.198%	-	(\$29)	(\$29)	-	(\$29)
425- Airports	15,265,331	3.516%	-	(\$522)	(\$522)	-	(\$522)
427- Golf Courses	6,251,033	1.440%	-	(\$214)	(\$214)	-	(\$214)
999- Other	199,077,192	45.848%	-	-	-	-	-
Subtotals	434,214,455	100.000%	-	(\$7,999)	(\$7,999)	-	(\$7,999)
Direct Billed					\$7,999		\$7,999
Total Full Functional Cost							-

Allocation Basis: Direct billings to departments

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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105 Risk Management
Schedule 4.7

Summary of Allocated Costs

Department	Total	Employee Benefits	Crime Policies	Property Policies	Workers' Comp	Aviation Policies	Water Craft Policies
104- County Administrative Office	\$1,541	\$1,541	-	-	-	-	-
105- Risk Management	\$981	\$981	-	-	-	-	-
111- County Counsel	\$3,378	\$3,378	-	-	-	-	-
112- Human Resources	\$3,525	\$3,525	-	-	-	-	-
113- Facilities Management	\$7,050	\$7,050	-	-	-	-	-
114- Information Technology Department (ITD)	\$11,898	\$11,898	-	-	-	-	-
116- Central Services	\$2,056	\$2,056	-	-	-	-	-
117- Auditor-Controller-Treasurer-Tax Collector	\$8,666	\$8,666	-	-	-	-	-
Subtotal for CSD	\$39,096	\$39,096	-	-	-	-	-
100- Board of Supervisors	\$2,056	\$2,056	-	-	-	-	-
109- Assessor	\$11,751	\$11,751	-	-	-	-	-
110- Clerk	\$3,231	\$3,231	-	-	-	-	-
132- District Attorney	\$15,276	\$15,276	-	-	-	-	-
134- Child Support Services	\$4,682	\$4,553	\$111	\$31	-	-	-
136- Sheriff	\$62,138	\$59,635	-	-	-	-	\$2,503
137- Animal Services	\$3,085	\$3,085	-	-	-	-	-
138- Emergency Services	\$1,028	\$1,028	-	-	-	-	-
139- Probation	\$22,914	\$22,914	-	-	-	-	-
140- County Fire	\$1,430	-	-	-	-	-	\$1,430
141- Ag Commissioner	\$6,610	\$6,610	-	-	-	-	-
142- Planning	\$13,220	\$13,220	-	-	-	-	-
160- Public Health	\$26,543	\$25,852	\$206	\$906	-	-	-

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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105 Risk Management
Schedule 4.7

Summary of Allocated Costs (continued)

Department	Total	Employee Benefits	Crime Policies	Property Policies	Workers' Comp	Aviation Policies	Water Craft Policies
166- Behavioral Health	\$45,166	\$44,359	\$317	\$897	-	-	-
180- Social Services	\$75,021	\$74,177	\$206	\$1,172	-	-	-
184- Law Enforcement Medical Care	\$3,231	\$3,231	-	-	-	-	-
186- Veteran's Services	\$1,028	\$1,028	-	-	-	-	-
215- Farm Advisor	\$734	\$734	-	-	-	-	-
275- Organizational Management	\$294	\$294	-	-	-	-	-
305- Parks	\$7,552	\$6,757	\$111	\$1,390	-	-	(\$17)
375- Driving Under the Influence	\$1,368	\$1,322	-	\$85	-	-	-
377- Library	\$12,442	\$11,163	\$158	\$1,906	-	-	-
405- Public Works	\$38,785	\$33,490	\$206	\$9,438	-	-	(\$4)
407- Fleet	\$1,992	\$1,910	\$47	\$64	-	-	-
408- Workers' Comp ISF	\$1,317	-	-	-	\$1,317	-	-
425- Airports	\$256	\$2,056	\$111	\$1,135	-	(\$2,525)	-
427- Golf Courses	\$2,124	\$1,763	\$111	\$465	-	-	-
999- Other	\$293,788	\$3,231	\$11,083	\$279,474	-	-	-
Totals	\$698,158	\$393,823	\$12,665	\$296,965	\$1,317	(\$2,525)	\$3,913
Direct Billed	\$356,700	-	\$9,500	\$321,089	-	\$17,600	\$512
Total Full Functional Cost	\$1,054,858	\$393,823	\$22,165	\$618,054	\$1,317	\$15,075	\$4,425
Less Direct Billed	(\$356,700)	-	(\$9,500)	(\$321,089)	-	(\$17,600)	(\$512)
Less CSD Amounts	(\$39,096)	(\$39,096)	-	-	-	-	-
Total Receiving Department Allocation	\$659,062	\$354,727	\$12,665	\$296,965	\$1,317	(\$2,525)	\$3,913

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

105 Risk Management
Schedule 4.7

Summary of Allocated Costs (continued)

Department	Total	Pollution Policies
104- County Administrative Office	\$1,541	-
105- Risk Management	\$981	-
111- County Counsel	\$3,378	-
112- Human Resources	\$3,525	-
113- Facilities Management	\$7,050	-
114- Information Technology Department (ITD)	\$11,898	-
116- Central Services	\$2,056	-
117- Auditor-Controller-Treasurer-Tax Collector	\$8,666	-
Subtotal for CSD	\$39,096	-
100- Board of Supervisors	\$2,056	-
109- Assessor	\$11,751	-
110- Clerk	\$3,231	-
132- District Attorney	\$15,276	-
134- Child Support Services	\$4,682	(\$14)
136- Sheriff	\$62,138	-
137- Animal Services	\$3,085	-
138- Emergency Services	\$1,028	-
139- Probation	\$22,914	-
140- County Fire	\$1,430	-
141- Ag Commissioner	\$6,610	-
142- Planning	\$13,220	-
160- Public Health	\$26,543	(\$421)

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

**105 Risk Management
Schedule 4.7**

Summary of Allocated Costs (continued)

Department	Total	Pollution Policies
166- Behavioral Health	\$45,166	(\$407)
180- Social Services	\$75,021	(\$534)
184- Law Enforcement Medical Care	\$3,231	-
186- Veteran's Services	\$1,028	-
215- Farm Advisor	\$734	-
275- Organizational Management	\$294	-
305- Parks	\$7,552	(\$689)
375- Driving Under the Influence	\$1,368	(\$39)
377- Library	\$12,442	(\$785)
405- Public Works	\$38,785	(\$4,345)
407- Fleet	\$1,992	(\$29)
408- Workers' Comp ISF	\$1,317	-
425- Airports	\$256	(\$522)
427- Golf Courses	\$2,124	(\$214)
999- Other	\$293,788	-
Totals	\$698,158	(\$7,999)
Direct Billed	\$356,700	\$7,999
Total Full Functional Cost	\$1,054,858	-
Less Direct Billed	(\$356,700)	(\$7,999)
Less CSD Amounts	(\$39,096)	-
Total Receiving Department Allocation	\$659,062	(\$7,999)

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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111 County Counsel
Schedule 5.1

Narrative

The County Counsel is legal advisor to the Board of Supervisors, County Administrator, all County offices, and County departments. Please see additional information at Appendix A.

Legal Services- Costs of departmental legal services.

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

111 County Counsel
Schedule 5.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	General Government	Description
C/A	Inter/Intra Fund Revenues	\$48,438	-	\$48,438	-	Inter/Intra Fund Revenues
	Total for C/A	\$48,438	-	\$48,438	-	
REV	Revenues	\$91,206	\$604	\$90,602	-	Revenues
	Total for REV	\$91,206	\$604	\$90,602	-	
Total per Books		\$139,644				
Less General Government		-				
Less Off the Top		(\$604)				
Less Direct Billed		(\$139,040)				
Difference		-				

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

111 County Counsel
Schedule 5.3

Labor Distribution Summary
No Labor Distribution

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

111 County Counsel
Schedule 5.4

Schedule of costs to be allocated

	Amount	General & Admin	Legal Services	Not Allowed	Jury & Witness Costs
<i>Total %</i>		<i>0.000%</i>	<i>0.000%</i>	<i>0.000%</i>	<i>0.000%</i>
Wages and Benefits					
Salaries	\$3,793,524	\$1,146,563	\$2,482,822	\$164,139	-
Benefits	-	-	-	-	-
Wages and Benefits Subtotal	\$3,793,524	\$1,146,563	\$2,482,822	\$164,139	-
Service And Supplies					
	DIST				
Services & Supplies	<i>PROP</i> \$898,038	\$305,044	\$4,483	\$588,511	-
Jury & witness	<i>DISA</i> -				
Equipment	<i>DISA</i> -				
Services and Supplies Subtotal	\$898,038	\$305,044	\$4,483	\$588,511	-
Cost Adjustments					
Jury & witness	-				
Revenues	<i>ADJP</i> (\$604)	-	-	(\$604)	-
Equipment	-				
Cost Adjustments Subtotal	(\$604)	-	-	(\$604)	-
Reallocate Admin		(\$1,451,607)	\$1,361,593	\$90,015	-
Functional Costs	\$4,690,958	-	\$3,848,898	\$842,060	-

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

**111 County Counsel
Schedule 5.5**

Service to Service Costs

Department	First Incoming	Second Incoming	Legal Services	Not Allowed	Jury & Witness Costs
001- Building Depreciation	\$127,683	-	\$119,765	\$7,918	-
002- Equipment Depreciation	\$1,305	-	\$1,224	\$81	-
104- County Administrative Office	\$8,547	\$16,876	\$23,847	\$1,577	-
105- Risk Management	\$3,222	\$157	\$3,169	\$209	-
112- Human Resources	-	\$31,685	\$29,721	\$1,965	-
113- Facilities Management	-	\$85,330	\$80,039	\$5,291	-
114- Information Technology Department (ITD)	-	\$72,824	\$68,308	\$4,516	-
116- Central Services	-	\$4,214	\$3,953	\$261	-
117- Auditor-Controller-Treasurer-Tax Collector	-	\$46,653	\$43,760	\$2,893	-
Subtotals	\$140,757	\$257,739	\$373,785	\$24,711	-
Functional Costs	\$4,690,958		\$3,848,898	\$842,060	-
Total Allocated Costs	\$5,089,454		\$4,222,683	\$866,771	-

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

**111 County Counsel
Schedule 5.6.1**

Detail Allocations - Legal Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104- County Administrative Office	69,437	2.792%	\$111,134	-	\$111,134	-	\$111,134
112- Human Resources	130,057	5.229%	\$208,156	-	\$208,156	\$13,004	\$221,160
113- Facilities Management	62,734	2.522%	\$100,406	-	\$100,406	\$6,273	\$106,678
114- Information Technology Department (ITD)	10,446	0.420%	\$16,719	-	\$16,719	\$1,044	\$17,763
117- Auditor-Controller-Treasurer-Tax Collector	26,665	1.072%	\$42,677	-	\$42,677	\$2,666	\$45,343
100- Board of Supervisors	161,912	6.510%	\$259,140	-	\$259,140	\$16,189	\$275,329
109- Assessor	14,462	0.581%	\$23,146	-	\$23,146	\$1,446	\$24,592
110- Clerk	41,444	1.666%	\$66,331	-	\$66,331	\$4,144	\$70,475
131- Grand Jury	5,035	0.202%	\$8,059	-	\$8,059	\$503	\$8,562
132- District Attorney	12,937	0.520%	\$20,706	-	\$20,706	\$1,294	\$21,999
136- Sheriff	117,064	4.706%	\$187,361	-	\$187,361	\$11,705	\$199,066
137- Animal Services	3,322	0.134%	\$5,317	-	\$5,317	\$332	\$5,649
138- Emergency Services	1,672	0.067%	\$2,676	-	\$2,676	\$167	\$2,843
139- Probation	13,927	0.560%	\$22,290	-	\$22,290	\$1,393	\$23,683
140- County Fire	4,090	0.164%	\$6,546	-	\$6,546	\$409	\$6,955
141- Ag Commissioner	7,763	0.312%	\$12,425	-	\$12,425	\$776	\$13,201
142- Planning	478,160	19.224%	\$765,295	-	\$765,295	\$47,810	\$813,105
160- Public Health	122,802	4.937%	\$196,545	-	\$196,545	\$12,279	\$208,823
166- Behavioral Health	122,411	4.921%	\$195,919	-	\$195,919	\$12,240	\$208,158
180- Social Services	530,799	21.340%	\$849,544	-	\$849,544	\$53,073	\$902,617
186- Veteran's Services	2,895	0.116%	\$4,633	-	\$4,633	\$289	\$4,923
305- Parks	12,008	0.483%	\$19,219	-	\$19,219	\$1,201	\$20,419

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

**111 County Counsel
Schedule 5.6.1**

Detail Allocations - Legal Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
377- Library	1,130	0.045%	\$1,809	-	\$1,809	\$113	\$1,922
405- Public Works	359,988	14.473%	\$576,161	(\$68,743)	\$507,418	\$35,994	\$543,412
409- Liability Insurance ISF	68,832	2.767%	\$110,166	-	\$110,166	\$6,882	\$117,048
425- Airports	36,986	1.487%	\$59,196	-	\$59,196	\$3,698	\$62,894
791- Law Library	3,501	0.141%	\$5,603	-	\$5,603	\$350	\$5,953
999- Other	64,823	2.606%	\$103,749	(\$70,298)	\$33,451	\$6,481	\$39,933
2nd Alloc Remains	0	0.000%	-	-	-	\$0	\$0
Subtotals	2,487,302	100.000%	\$3,980,927	(\$139,041)	\$3,841,886	\$241,756	\$4,083,642
Direct Billed					\$139,041		\$139,041
Total Full Functional Cost					\$3,980,927		\$4,222,683

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 5.7

Summary of Allocated Costs

Department	Total	Legal Services
104- County Administrative Office	\$111,134	\$111,134
112- Human Resources	\$221,160	\$221,160
113- Facilities Management	\$106,678	\$106,678
114- Information Technology Department (ITD)	\$17,763	\$17,763
117- Auditor-Controller-Treasurer-Tax Collector	\$45,343	\$45,343
Subtotal for CSD	\$502,079	\$502,079
100- Board of Supervisors	\$275,329	\$275,329
109- Assessor	\$24,592	\$24,592
110- Clerk	\$70,475	\$70,475
131- Grand Jury	\$8,562	\$8,562
132- District Attorney	\$21,999	\$21,999
136- Sheriff	\$199,066	\$199,066
137- Animal Services	\$5,649	\$5,649
138- Emergency Services	\$2,843	\$2,843
139- Probation	\$23,683	\$23,683
140- County Fire	\$6,955	\$6,955
141- Ag Commissioner	\$13,201	\$13,201
142- Planning	\$813,105	\$813,105
160- Public Health	\$208,823	\$208,823
166- Behavioral Health	\$208,158	\$208,158
180- Social Services	\$902,617	\$902,617
186- Veteran's Services	\$4,923	\$4,923

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

111 County Counsel
Schedule 5.7

Summary of Allocated Costs (continued)

Department	Total	Legal Services
305- Parks	\$20,419	\$20,419
377- Library	\$1,922	\$1,922
405- Public Works	\$543,412	\$543,412
409- Liability Insurance ISF	\$117,048	\$117,048
425- Airports	\$62,894	\$62,894
791- Law Library	\$5,953	\$5,953
999- Other	\$39,933	\$39,933
2nd Alloc Remains	\$0	\$0
Totals	\$4,083,642	\$4,083,642
Direct Billed	\$139,041	\$139,041
Total Full Functional Cost	\$4,222,683	\$4,222,683
Less Direct Billed	(\$139,041)	(\$139,041)
Less CSD Amounts	(\$502,079)	(\$502,079)
Total Receiving Department Allocation	\$3,581,563	\$3,581,563

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

112 Human Resources
Schedule 6.1

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. During 2017-2018 the Department was reimbursed for staff in the amount of \$253,680.

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

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

112 Human Resources
Schedule 6.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	General Government	Description
C/A	Inter/Intra Fund Charges	\$253,680	\$253,680	-	-	Inter/Intra Fund Charges
	Total for C/A	\$253,680	\$253,680	-	-	
REV	Revenues	\$34,670	\$7,120	\$27,550	-	Revenues
	Total for REV	\$34,670	\$7,120	\$27,550	-	
	Total per Books	\$288,350				
	Less General Government	-				
	Less Off the Top	(\$260,800)				
	Less Direct Billed	(\$27,550)				
	Difference	-				

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

112 Human Resources
Schedule 6.3

Labor Distribution Summary
No Labor Distribution

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

112 Human Resources
Schedule 6.4

Schedule of costs to be allocated

	Amount	General & Admin	Personnel Services	Not Allowed
<i>Total %</i>		0.000%	0.000%	0.000%
Wages and Benefits				
Salaries	\$2,960,132	-	\$2,960,132	-
Benefits	-	-	-	-
Wages and Benefits Subtotal	\$2,960,132	-	\$2,960,132	-
Service And Supplies				
	DIST			
Services & Supplies	<i>PROP</i> \$710,464	-	\$710,464	-
Revenues	<i>PROP</i> (\$260,800)	-	(\$260,800)	-
Equipment	<i>DISA</i> \$6,354			
Services and Supplies Subtotal	\$449,664	-	\$449,664	-
Cost Adjustments				
Equipment	(\$6,354)			
Cost Adjustments Subtotal	-	-	-	-
Reallocate Admin		-	-	-
Functional Costs	\$3,409,796	-	\$3,409,796	-

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

112 Human Resources
Schedule 6.5

Service to Service Costs

Department	First Incoming	Second Incoming	Personnel Services	Not Allowed
001- Building Depreciation	\$96,385	-	\$96,385	-
002- Equipment Depreciation	\$19,629	(\$0)	\$19,629	-
104- County Administrative Office	\$8,448	\$13,440	\$21,888	-
105- Risk Management	\$3,362	\$163	\$3,525	-
111- County Counsel	\$208,156	\$13,004	\$221,160	-
112- Human Resources	-	\$33,063	\$33,063	-
113- Facilities Management	-	\$64,159	\$64,159	-
114- Information Technology Department (ITD)	-	\$107,754	\$107,754	-
116- Central Services	-	\$8,499	\$8,499	-
117- Auditor-Controller-Treasurer-Tax Collector	-	\$38,534	\$38,534	-
200- Maintenance Projects	-	\$78,640	\$78,640	-
Subtotals	\$335,980	\$357,256	\$693,236	-
Functional Costs	\$3,409,796		\$3,409,796	-
Total Allocated Costs	\$4,103,032		\$4,103,032	-

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

112 Human Resources
Schedule 6.6.1

Detail Allocations - Personnel Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104- County Administrative Office	11	0.405%	\$15,154	-	\$15,154	-	\$15,154
105- Risk Management	7	0.257%	\$9,643	-	\$9,643	-	\$9,643
111- County Counsel	23	0.846%	\$31,685	-	\$31,685	-	\$31,685
112- Human Resources	24	0.883%	\$33,063	-	\$33,063	-	\$33,063
113- Facilities Management	49	1.802%	\$67,504	-	\$67,504	\$6,596	\$74,100
114- Information Technology Department (ITD)	82	3.016%	\$112,966	-	\$112,966	\$11,038	\$124,004
116- Central Services	14	0.515%	\$19,287	-	\$19,287	\$1,885	\$21,171
117- Auditor-Controller-Treasurer-Tax Collector	59	2.170%	\$81,280	-	\$81,280	\$7,942	\$89,222
100- Board of Supervisors	14	0.515%	\$19,287	-	\$19,287	\$1,885	\$21,171
109- Assessor	80	2.942%	\$110,210	-	\$110,210	\$10,769	\$120,979
110- Clerk	23	0.846%	\$31,685	-	\$31,685	\$3,096	\$34,782
132- District Attorney	104	3.825%	\$143,274	-	\$143,274	\$13,999	\$157,273
134- Child Support Services	31	1.140%	\$42,707	-	\$42,707	\$4,173	\$46,879
136- Sheriff	408	15.006%	\$562,073	-	\$562,073	\$54,921	\$616,994
137- Animal Services	21	0.772%	\$28,930	-	\$28,930	\$2,827	\$31,757
138- Emergency Services	7	0.257%	\$9,643	-	\$9,643	\$942	\$10,586
139- Probation	157	5.774%	\$216,288	-	\$216,288	\$21,134	\$237,422
141- Ag Commissioner	48	1.765%	\$66,126	-	\$66,126	\$6,461	\$72,588
142- Planning	91	3.347%	\$125,364	-	\$125,364	\$12,250	\$137,614
160- Public Health	178	6.547%	\$245,218	-	\$245,218	\$23,961	\$269,179
166- Behavioral Health	308	11.328%	\$424,310	-	\$424,310	\$41,460	\$465,770
180- Social Services	506	18.610%	\$697,081	-	\$697,081	\$68,113	\$765,194

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

**112 Human Resources
Schedule 6.6.1**

**Detail Allocations - Personnel Services
(continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
184- Law Enforcement Medical Care	23	0.846%	\$31,685	-	\$31,685	\$3,096	\$34,782
186- Veteran's Services	8	0.294%	\$11,021	-	\$11,021	\$1,077	\$12,098
215- Farm Advisor	5	0.184%	\$6,888	-	\$6,888	\$673	\$7,561
275- Organizational Management	2	0.074%	\$2,755	-	\$2,755	\$269	\$3,024
305- Parks	56	2.060%	\$77,147	-	\$77,147	\$7,538	\$84,685
375- Driving Under the Influence	9	0.331%	\$12,399	-	\$12,399	\$1,211	\$13,610
377- Library	76	2.795%	\$104,700	-	\$104,700	\$10,230	\$114,930
405- Public Works	231	8.496%	\$318,232	-	\$318,232	\$31,095	\$349,328
407- Fleet	13	0.478%	\$17,909	-	\$17,909	\$1,750	\$19,659
425- Airports	14	0.515%	\$19,287	-	\$19,287	\$1,885	\$21,171
427- Golf Courses	15	0.552%	\$20,664	-	\$20,664	\$2,019	\$22,684
720- APCD	21	0.772%	\$28,930	(\$22,550)	\$6,380	\$2,827	\$9,207
760- Pension Trust	1	0.037%	\$1,378	(\$5,000)	(\$3,622)	\$135	(\$3,488)
Subtotals	2,719	100.000%	\$3,745,776	(\$27,550)	\$3,718,226	\$357,256	\$4,075,482
Direct Billed					\$27,550		\$27,550
Total Full Functional Cost					\$3,745,776		\$4,103,032

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 6.7

Summary of Allocated Costs

Department	Total	Personnel Services
104- County Administrative Office	\$15,154	\$15,154
105- Risk Management	\$9,643	\$9,643
111- County Counsel	\$31,685	\$31,685
112- Human Resources	\$33,063	\$33,063
113- Facilities Management	\$74,100	\$74,100
114- Information Technology Department (ITD)	\$124,004	\$124,004
116- Central Services	\$21,171	\$21,171
117- Auditor-Controller-Treasurer-Tax Collector	\$89,222	\$89,222
Subtotal for CSD	\$398,043	\$398,043
100- Board of Supervisors	\$21,171	\$21,171
109- Assessor	\$120,979	\$120,979
110- Clerk	\$34,782	\$34,782
132- District Attorney	\$157,273	\$157,273
134- Child Support Services	\$46,879	\$46,879
136- Sheriff	\$616,994	\$616,994
137- Animal Services	\$31,757	\$31,757
138- Emergency Services	\$10,586	\$10,586
139- Probation	\$237,422	\$237,422
141- Ag Commissioner	\$72,588	\$72,588
142- Planning	\$137,614	\$137,614
160- Public Health	\$269,179	\$269,179
166- Behavioral Health	\$465,770	\$465,770

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

112 Human Resources
Schedule 6.7

Summary of Allocated Costs (continued)

Department	Total	Personnel Services
180- Social Services	\$765,194	\$765,194
184- Law Enforcement Medical Care	\$34,782	\$34,782
186- Veteran's Services	\$12,098	\$12,098
215- Farm Advisor	\$7,561	\$7,561
275- Organizational Management	\$3,024	\$3,024
305- Parks	\$84,685	\$84,685
375- Driving Under the Influence	\$13,610	\$13,610
377- Library	\$114,930	\$114,930
405- Public Works	\$349,328	\$349,328
407- Fleet	\$19,659	\$19,659
425- Airports	\$21,171	\$21,171
427- Golf Courses	\$22,684	\$22,684
720- APCD	\$9,207	\$9,207
760- Pension Trust	(\$3,488)	(\$3,488)
Totals	\$4,075,482	\$4,075,482
Direct Billed	\$27,550	\$27,550
Total Full Functional Cost	\$4,103,032	\$4,103,032
Less Direct Billed	(\$27,550)	(\$27,550)
Less CSD Amounts	(\$398,043)	(\$398,043)
Total Receiving Department Allocation	\$3,677,439	\$3,677,439

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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**113 Facilities Management
Schedule 7.1**

Narrative

As of January 1, 2016 the County separated the General Services Department into two departments, Facilities Management and Central Services. As of that date, Department 113, Facilities Management (formerly General Services), is no longer responsible for Mail Services or Purchasing Services. Department 116, Central Services, will now report those functions. A new function, Real Property Services, is now a part of Central Services. In the past, the Real Property Services function was combined in the General Services Multi Occupant Buildings function. Please see Appendix A for more information.

- New Govt Center-** Costs for utilities, maintenance, and/or custodial services.
- 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.
- Longbranch, Arroyo Grande-** 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
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113 Facilities Management
Schedule 7.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	General Government	Description
C/A	Inter/Intra Fund Charges	\$3,325,379	-	\$3,325,379	-	Inter/Intra Fund Charges
	Total for C/A	\$3,325,379	-	\$3,325,379	-	
REV	Revenue	\$357,994	\$31,749	\$326,245	-	Revenue
	Total for REV	\$357,994	\$31,749	\$326,245	-	

Total per Books	\$3,683,373
Less General Government	-
Less Off the Top	(\$31,749)
Less Direct Billed	(\$3,651,624)
Difference	-

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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113 Facilities Management
Schedule 7.3

Labor Distribution Summary
No Labor Distribution

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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113 Facilities Management
Schedule 7.4

Schedule of costs to be allocated

	Amount	General & Admin	New Govt Center	County Gov't Center	Health Complex	Atascadero Medical Building	Sierra Way
<i>Total %</i>		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Wages and Benefits							
Salaries	\$4,149,383	\$1,077,333	\$258,069	\$443,587	\$276,846	\$34,924	\$44,991
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	\$4,149,383	\$1,077,333	\$258,069	\$443,587	\$276,846	\$34,924	\$44,991
Service And Supplies							
	DIST						
Services & Supplies	<i>PROP</i>	\$3,679,219	\$1,746,991	\$362,744	\$651,776	\$96,435	\$5,744
Other Charges	<i>PROP</i>	-	-	-	-	-	-
Capital Outlay	<i>DISA</i>	-	-	-	-	-	-
Revenue	<i>PROP</i>	(\$31,749)	(\$1,667)	-	-	-	-
Services and Supplies Subtotal		\$3,647,470	\$1,745,325	\$362,744	\$651,776	\$96,435	\$5,744
Cost Adjustments							
Capital Outlay		-	-	-	-	-	-
Cost Adjustments Subtotal		-	-	-	-	-	-
Reallocate Admin		(\$2,822,658)	\$237,119	\$407,576	\$254,371	\$32,089	\$41,339
Functional Costs	\$7,796,853	-	\$857,932	\$1,502,939	\$627,652	\$72,757	\$124,059

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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113 Facilities Management
Schedule 7.4

Schedule of costs to be allocated (continued)

	Amount	Bldg 1200	Specific Depts	Kimball Bldg	County Bank Building	Monterey Parking	Not Allowed	
<i>Total %</i>		<i>0.000%</i>	<i>0.000%</i>	<i>0.000%</i>	<i>0.000%</i>	<i>0.000%</i>	<i>0.000%</i>	
Wages and Benefits								
Salaries	\$4,149,383	\$38,193	\$1,890,259	\$18,792	\$17,112	-	\$9,317	
Benefits	-	-	-	-	-	-	-	
Wages and Benefits Subtotal	\$4,149,383	\$38,193	\$1,890,259	\$18,792	\$17,112	-	\$9,317	
Service And Supplies								
	DIST							
Services & Supplies	<i>PROP</i>	\$3,679,219	\$7,836	\$711,202	\$10,817	\$11,531	\$2,220	\$7,966
Other Charges	<i>PROP</i>	-	-	-	-	-	-	-
Capital Outlay	<i>DISA</i>	-	-	-	-	-	-	-
Revenue	<i>PROP</i>	(\$31,749)	-	-	-	-	-	(\$30,082)
Services and Supplies Subtotal		\$3,647,470	\$7,836	\$711,202	\$10,817	\$11,531	\$2,220	(\$22,116)
Cost Adjustments								
Capital Outlay		-	-	-	-	-	-	-
Cost Adjustments Subtotal		-	-	-	-	-	-	-
Reallocate Admin		\$35,092	\$1,736,806	\$17,266	\$15,723	-	\$8,561	
Functional Costs		\$7,796,853	\$81,121	\$4,338,267	\$46,875	\$44,366	\$2,220	(\$4,238)

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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113 Facilities Management
Schedule 7.4

Schedule of costs to be allocated (continued)

	Amount	Longbranch, Arroyo Grande	North County Center
<i>Total %</i>		<i>0.000%</i>	<i>0.000%</i>
Wages and Benefits			
Salaries	\$4,149,383	\$27,829	\$12,131
Benefits	-	-	-
Wages and Benefits Subtotal	\$4,149,383	\$27,829	\$12,131
Service And Supplies			
	DIST		
Services & Supplies	<i>PROP</i> \$3,679,219	\$6,557	\$19,670
Other Charges	<i>PROP</i> -	-	-
Capital Outlay	<i>DISA</i> -		
Revenue	<i>PROP</i> (\$31,749)	-	-
Services and Supplies Subtotal	\$3,647,470	\$6,557	\$19,670
Cost Adjustments			
Capital Outlay	-		
Cost Adjustments Subtotal	-	-	-
Reallocate Admin		\$25,570	\$11,146
Functional Costs	\$7,796,853	\$59,956	\$42,947

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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113 Facilities Management
Schedule 7.5

Service to Service Costs

Department	First Incoming	Second Incoming	New Govt Center	County Gov't Center	Health Complex	Atascadero Medical Building	Sierra Way
001- Building Depreciation	\$22,597	\$0	\$1,898	\$3,263	\$2,036	\$257	\$331
002- Equipment Depreciation	\$5,650	-	\$475	\$816	\$509	\$64	\$83
104- County Administrative Office	\$14,057	\$28,133	\$3,544	\$6,092	\$3,802	\$480	\$618
105- Risk Management	\$6,724	\$327	\$592	\$1,018	\$635	\$80	\$103
111- County Counsel	\$100,406	\$6,273	\$8,962	\$15,404	\$9,614	\$1,213	\$1,562
112- Human Resources	\$67,504	\$6,596	\$6,225	\$10,700	\$6,678	\$842	\$1,085
113- Facilities Management	-	\$112,939	\$9,487	\$16,308	\$10,178	\$1,284	\$1,654
114- Information Technology Department (ITD)	-	\$152,694	\$12,827	\$22,048	\$13,760	\$1,736	\$2,236
116- Central Services	-	\$52,601	\$4,419	\$7,595	\$4,740	\$598	\$770
117- Auditor-Controller-Treasurer-Tax Collector	-	\$140,777	\$11,826	\$20,327	\$12,686	\$1,600	\$2,062
200- Maintenance Projects	-	\$15,833	\$1,330	\$2,286	\$1,427	\$180	\$232
Subtotals	\$216,937	\$516,171	\$61,585	\$105,857	\$66,066	\$8,334	\$10,737
Functional Costs	\$7,796,853		\$857,932	\$1,502,939	\$627,652	\$72,757	\$124,059
Total Allocated Costs	\$8,529,961		\$919,517	\$1,608,796	\$693,718	\$81,091	\$134,795

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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113 Facilities Management
Schedule 7.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Bldg 1200	Specific Depts	Kimball Bldg	County Bank Building	Monterey Parking
001- Building Depreciation	\$22,597	\$0	\$281	\$13,904	\$138	\$126	-
002- Equipment Depreciation	\$5,650	-	\$70	\$3,476	\$35	\$31	-
104- County Administrative Office	\$14,057	\$28,133	\$525	\$25,960	\$258	\$235	-
105- Risk Management	\$6,724	\$327	\$88	\$4,338	\$43	\$39	-
111- County Counsel	\$100,406	\$6,273	\$1,326	\$65,640	\$653	\$594	-
112- Human Resources	\$67,504	\$6,596	\$921	\$45,594	\$453	\$413	-
113- Facilities Management	-	\$112,939	\$1,404	\$69,492	\$691	\$629	-
114- Information Technology Department (ITD)	-	\$152,694	\$1,898	\$93,954	\$934	\$851	-
116- Central Services	-	\$52,601	\$654	\$32,366	\$322	\$293	-
117- Auditor-Controller-Treasurer-Tax Collector	-	\$140,777	\$1,750	\$86,621	\$861	\$784	-
200- Maintenance Projects	-	\$15,833	\$197	\$9,742	\$97	\$88	-
Subtotals	\$216,937	\$516,171	\$9,114	\$451,087	\$4,484	\$4,084	-
Functional Costs	\$7,796,853		\$81,121	\$4,338,267	\$46,875	\$44,366	\$2,220
Total Allocated Costs	\$8,529,961		\$90,236	\$4,789,354	\$51,360	\$48,449	\$2,220

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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**113 Facilities Management
Schedule 7.5**

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Not Allowed	Longbranch, Arroyo Grande	North County Center
001- Building Depreciation	\$22,597	\$0	\$69	\$205	\$89
002- Equipment Depreciation	\$5,650	-	\$17	\$51	\$22
104- County Administrative Office	\$14,057	\$28,133	\$128	\$382	\$167
105- Risk Management	\$6,724	\$327	\$21	\$64	\$28
111- County Counsel	\$100,406	\$6,273	\$324	\$966	\$421
112- Human Resources	\$67,504	\$6,596	\$225	\$671	\$293
113- Facilities Management	-	\$112,939	\$343	\$1,023	\$446
114- Information Technology Department (ITD)	-	\$152,694	\$463	\$1,383	\$603
116- Central Services	-	\$52,601	\$160	\$476	\$208
117- Auditor-Controller-Treasurer-Tax Collector	-	\$140,777	\$427	\$1,275	\$556
200- Maintenance Projects	-	\$15,833	\$48	\$143	\$63
Subtotals	\$216,937	\$516,171	\$2,223	\$6,641	\$2,895
Functional Costs	\$7,796,853		(\$4,238)	\$59,956	\$42,947
Total Allocated Costs	\$8,529,961		(\$2,015)	\$66,597	\$45,842

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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**113 Facilities Management
Schedule 7.6.1**

Detail Allocations - New Govt Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104- County Administrative Office	8,563	8.716%	\$76,366	-	\$76,366	-	\$76,366
105- Risk Management	886	0.902%	\$7,901	-	\$7,901	-	\$7,901
111- County Counsel	9,489	9.659%	\$84,624	-	\$84,624	-	\$84,624
112- Human Resources	7,163	7.291%	\$63,881	-	\$63,881	-	\$63,881
113- Facilities Management	1,146	1.166%	\$10,220	-	\$10,220	-	\$10,220
116- Central Services	1,802	1.834%	\$16,071	-	\$16,071	\$1,101	\$17,171
117- Auditor-Controller-Treasurer-Tax Collector	22,369	22.769%	\$199,490	-	\$199,490	\$13,662	\$213,152
100- Board of Supervisors	12,013	12.228%	\$107,134	-	\$107,134	\$7,337	\$114,471
109- Assessor	21,742	22.131%	\$193,899	-	\$193,899	\$13,279	\$207,177
110- Clerk	11,535	11.741%	\$102,871	-	\$102,871	\$7,045	\$109,916
138- Emergency Services	1,536	1.563%	\$13,698	-	\$13,698	\$938	\$14,636
Subtotals	98,244	100.000%	\$876,156	-	\$876,156	\$43,361	\$919,517
Direct Billed						-	-
Total Full Functional Cost					\$876,156		\$919,517

Allocation Basis: Departmental square footage

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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**113 Facilities Management
Schedule 7.6.2**

Detail Allocations - County Gov't Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113- Facilities Management	1,710	0.890%	\$13,660	-	\$13,660	-	\$13,660
114- Information Technology Department (ITD)	25,532	13.294%	\$203,965	-	\$203,965	\$9,997	\$213,962
116- Central Services	6,759	3.519%	\$53,995	-	\$53,995	\$2,647	\$56,641
132- District Attorney	35,739	18.609%	\$285,504	-	\$285,504	\$13,994	\$299,498
136- Sheriff	1,586	0.826%	\$12,670	-	\$12,670	\$621	\$13,291
139- Probation	1,494	0.778%	\$11,935	-	\$11,935	\$585	\$12,520
142- Planning	27,646	14.395%	\$220,852	-	\$220,852	\$10,825	\$231,677
405- Public Works	19,149	9.970%	\$152,973	(\$185,242)	(\$32,269)	\$7,498	(\$24,771)
999- Other	72,442	37.719%	\$578,709	(\$275,819)	\$302,890	\$28,365	\$331,255
Subtotals	192,057	100.000%	\$1,534,264	(\$461,061)	\$1,073,203	\$74,532	\$1,147,735
Direct Billed					\$461,061		\$461,061
Total Full Functional Cost					\$1,534,264		\$1,608,796

Allocation Basis: Departmental square footage

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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**113 Facilities Management
Schedule 7.6.3**

Detail Allocations - Health Complex

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
137- Animal Services	477	0.634%	\$4,101	(\$3,992)	\$109	\$295	\$404
160- Public Health	22,157	29.433%	\$190,492	(\$157,414)	\$33,078	\$13,691	\$46,769
166- Behavioral Health	43,633	57.962%	\$375,130	(\$277,483)	\$97,647	\$26,962	\$124,608
184- Law Enforcement Medical Care	195	0.259%	\$1,676	(\$1,628)	\$48	\$120	\$169
375- Driving Under the Influence	1,627	2.161%	\$13,988	(\$10,022)	\$3,966	\$1,005	\$4,971
999- Other	7,190	9.551%	\$61,815	-	\$61,815	\$4,443	\$66,258
2nd Alloc Remains	0	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	75,279	100.000%	\$647,202	(\$450,539)	\$196,663	\$46,516	\$243,179
Direct Billed					\$450,539		\$450,539
Total Full Functional Cost					\$647,202		\$693,718

Allocation Basis: Departmental square footage

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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113 Facilities Management
Schedule 7.6.4

Detail Allocations - Atascadero Medical Building

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160- Public Health	1,873	12.626%	\$9,498	(\$12,138)	(\$2,640)	\$741	(\$1,899)
166- Behavioral Health	11,225	75.671%	\$56,922	(\$72,736)	(\$15,814)	\$4,440	(\$11,374)
999- Other	1,736	11.703%	\$8,803	-	\$8,803	\$687	\$9,490
Subtotals	14,834	100.000%	\$75,223	(\$84,874)	(\$9,651)	\$5,868	(\$3,783)
Direct Billed					\$84,874		\$84,874
Total Full Functional Cost					\$75,223		\$81,091

Allocation Basis: Departmental square footage

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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113 Facilities Management
Schedule 7.6.5

Detail Allocations - Sierra Way

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
141- Ag Commissioner	10,858	53.715%	\$68,345	-	\$68,345	\$4,061	\$72,406
160- Public Health	5,961	29.489%	\$37,521	(\$38,628)	(\$1,107)	\$2,229	\$1,122
215- Farm Advisor	3,395	16.795%	\$21,370	-	\$21,370	\$1,270	\$22,639
Subtotals	20,214	100.000%	\$127,236	(\$38,628)	\$88,608	\$7,559	\$96,167
Direct Billed					\$38,628		\$38,628
Total Full Functional Cost					\$127,236		\$134,795

Allocation Basis: Departmental square footage

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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113 Facilities Management
Schedule 7.6.6

Detail Allocations - Bldg 1200

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111- County Counsel	335	0.668%	\$560	-	\$560	-	\$560
112- Human Resources	117	0.233%	\$196	-	\$196	-	\$196
113- Facilities Management	26,376	52.628%	\$44,112	-	\$44,112	-	\$44,112
114- Information Technology Department (ITD)	783	1.562%	\$1,310	-	\$1,310	\$216	\$1,525
117- Auditor-Controller-Treasurer-Tax Collector	3,211	6.407%	\$5,370	-	\$5,370	\$885	\$6,255
109- Assessor	386	0.770%	\$646	-	\$646	\$106	\$752
110- Clerk	5,647	11.267%	\$9,444	-	\$9,444	\$1,556	\$11,000
132- District Attorney	923	1.842%	\$1,544	-	\$1,544	\$254	\$1,798
136- Sheriff	190	0.379%	\$318	-	\$318	\$52	\$370
137- Animal Services	254	0.507%	\$425	-	\$425	\$70	\$495
138- Emergency Services	2,915	5.816%	\$4,875	-	\$4,875	\$803	\$5,678
139- Probation	293	0.585%	\$490	-	\$490	\$81	\$571
142- Planning	619	1.235%	\$1,035	-	\$1,035	\$171	\$1,206
184- Law Enforcement Medical Care	163	0.325%	\$273	-	\$273	\$45	\$318
305- Parks	117	0.233%	\$196	(\$371)	(\$175)	\$32	(\$143)
377- Library	3,040	6.066%	\$5,084	(\$9,666)	(\$4,582)	\$838	(\$3,744)
405- Public Works	1,048	2.091%	\$1,753	(\$3,333)	(\$1,580)	\$289	(\$1,292)
999- Other	3,701	7.385%	\$6,190	-	\$6,190	\$1,020	\$7,209
Subtotals	50,118	100.000%	\$83,819	(\$13,370)	\$70,449	\$6,417	\$76,866
Direct Billed					\$13,370		\$13,370
Total Full Functional Cost					\$83,819		\$90,236

Allocation Basis: Departmental square footage

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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113 Facilities Management
Schedule 7.6.7

Detail Allocations - Specific Depts

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113- Facilities Management	23,597	0.907%	\$40,562	-	\$40,562	-	\$40,562
114- Information Technology Department (ITD)	17,064	0.656%	\$29,332	(\$327)	\$29,005	\$2,102	\$31,107
200- Maintenance Projects	594	0.023%	\$1,021	-	\$1,021	\$73	\$1,094
131- Grand Jury	45	0.002%	\$77	-	\$77	\$6	\$83
134- Child Support Services	28,078	1.079%	\$48,264	(\$47,657)	\$607	\$3,459	\$4,067
136- Sheriff	592,760	22.786%	\$1,018,918	(\$77)	\$1,018,841	\$73,031	\$1,091,872
137- Animal Services	23,374	0.898%	\$40,178	(\$1,286)	\$38,892	\$2,880	\$41,772
138- Emergency Services	6,733	0.259%	\$11,574	-	\$11,574	\$830	\$12,403
139- Probation	224,215	8.619%	\$385,412	(\$10,061)	\$375,351	\$27,624	\$402,975
140- County Fire	98,137	3.772%	\$168,692	(\$31,647)	\$137,045	\$12,091	\$149,135
141- Ag Commissioner	32,819	1.262%	\$56,414	-	\$56,414	\$4,043	\$60,457
160- Public Health	172,354	6.625%	\$296,266	(\$155,035)	\$141,231	\$21,235	\$162,466
166- Behavioral Health	123,842	4.760%	\$212,877	(\$252,948)	(\$40,071)	\$15,258	(\$24,813)
180- Social Services	403,456	15.509%	\$693,516	(\$770,311)	(\$76,795)	\$49,708	(\$27,087)
186- Veteran's Services	1,124	0.043%	\$1,932	(\$1,876)	\$56	\$138	\$195
215- Farm Advisor	7,710	0.296%	\$13,253	-	\$13,253	\$950	\$14,203
230- Capital Projects	22,204	0.854%	\$38,167	-	\$38,167	\$2,736	\$40,903
245- Roads	40,151	1.543%	\$69,017	(\$67,665)	\$1,352	\$4,947	\$6,299
305- Parks	67,157	2.582%	\$115,439	(\$118,954)	(\$3,515)	\$8,274	\$4,759
375- Driving Under the Influence	74	0.003%	\$127	(\$176)	(\$49)	\$9	(\$40)
377- Library	307,541	11.822%	\$528,644	(\$595,288)	(\$66,644)	\$37,890	(\$28,753)
405- Public Works	65,951	2.535%	\$113,366	(\$85,732)	\$27,634	\$8,125	\$35,759

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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**113 Facilities Management
 Schedule 7.6.7**

Detail Allocations - Specific Depts (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
407- Fleet	29,159	1.121%	\$50,123	(\$51,246)	(\$1,123)	\$3,593	\$2,469
425- Airports	36,915	1.419%	\$63,455	(\$55,259)	\$8,196	\$4,548	\$12,744
427- Golf Courses	1,290	0.050%	\$2,217	(\$2,155)	\$62	\$159	\$221
430- Los Osos Sewer System	729	0.028%	\$1,253	-	\$1,253	\$90	\$1,343
720- APCD	500	0.019%	\$859	(\$500)	\$359	\$62	\$421
999- Other	273,886	10.528%	\$470,793	(\$218,266)	\$252,527	\$33,744	\$286,271
Subtotals	2,601,459	100.000%	\$4,471,750	(\$2,466,466)	\$2,005,284	\$317,604	\$2,322,888
Direct Billed					\$2,466,466		\$2,466,466
Total Full Functional Cost					\$4,471,750		\$4,789,354

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 7.6.8

Detail Allocations - Kimball Bldg

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
105- Risk Management	120	0.661%	\$318	-	\$318	-	\$318
113- Facilities Management	1,652	9.096%	\$4,384	-	\$4,384	-	\$4,384
117- Auditor-Controller-Treasurer-Tax Collector	1,874	10.318%	\$4,974	-	\$4,974	\$361	\$5,335
305- Parks	5,031	27.701%	\$13,352	(\$27,677)	(\$14,325)	\$969	(\$13,355)
405- Public Works	5,941	32.711%	\$15,768	(\$36,059)	(\$20,291)	\$1,145	(\$19,147)
999- Other	3,544	19.513%	\$9,406	(\$869)	\$8,537	\$683	\$9,220
2nd Alloc Remains	0	0.000%	-	-	-	\$0	\$0
Subtotals	18,162	100.000%	\$48,202	(\$64,605)	(\$16,403)	\$3,157	(\$13,245)
Direct Billed					\$64,605		\$64,605
Total Full Functional Cost					\$48,202		\$51,360

Allocation Basis: Departmental square footage

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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113 Facilities Management
Schedule 7.6.9

Detail Allocations - County Bank Building

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
116- Central Services	4,147	49.617%	\$22,613	-	\$22,613	\$1,427	\$24,039
405- Public Works	4,211	50.383%	\$22,962	(\$27,286)	(\$4,324)	\$1,449	(\$2,876)
Subtotals	8,358	100.000%	\$45,574	(\$27,286)	\$18,288	\$2,875	\$21,163
Direct Billed					\$27,286		\$27,286
Total Full Functional Cost					\$45,574		\$48,449

Allocation Basis: Departmental square footage

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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113 Facilities Management
Schedule 7.6.10

Detail Allocations - Monterey Parking

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104- County Administrative Office	8	7.477%	\$166	-	\$166	-	\$166
111- County Counsel	7	6.542%	\$145	-	\$145	-	\$145
112- Human Resources	4	3.738%	\$83	-	\$83	-	\$83
114- Information Technology Department (ITD)	12	11.215%	\$249	-	\$249	\$0	\$249
116- Central Services	2	1.869%	\$41	-	\$41	\$0	\$41
117- Auditor-Controller-Treasurer-Tax Collector	7	6.542%	\$145	-	\$145	\$0	\$145
109- Assessor	2	1.869%	\$41	-	\$41	\$0	\$41
132- District Attorney	1	0.935%	\$21	-	\$21	\$0	\$21
139- Probation	1	0.935%	\$21	-	\$21	\$0	\$21
142- Planning	8	7.477%	\$166	-	\$166	\$0	\$166
160- Public Health	1	0.935%	\$21	-	\$21	\$0	\$21
180- Social Services	1	0.935%	\$21	-	\$21	\$0	\$21
305- Parks	8	7.477%	\$166	-	\$166	\$0	\$166
405- Public Works	29	27.103%	\$602	-	\$602	\$0	\$602
407- Fleet	2	1.869%	\$41	-	\$41	\$0	\$41
999- Other	14	13.084%	\$290	-	\$290	\$0	\$290
2nd Alloc Remains	0	0.000%	-	-	-	\$0	\$0
Subtotals	107	100.000%	\$2,220	-	\$2,220	\$0	\$2,220
Direct Billed						-	-
Total Full Functional Cost					\$2,220		\$2,220

Allocation Basis: Spaces allocated per department

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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113 Facilities Management
Schedule 7.6.11

Detail Allocations - Longbranch, Arroyo Grande

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
139- Probation	566	7.714%	\$4,777	-	\$4,777	\$361	\$5,137
166- Behavioral Health	5,823	79.365%	\$49,144	(\$38,523)	\$10,621	\$3,711	\$14,332
375- Driving Under the Influence	948	12.921%	\$8,001	(\$6,271)	\$1,730	\$604	\$2,334
Subtotals	7,337	100.000%	\$61,921	(\$44,794)	\$17,127	\$4,676	\$21,803
Direct Billed					\$44,794		\$44,794
Total Full Functional Cost					\$61,921		\$66,597

Allocation Basis: Departmental square footage

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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113 Facilities Management
Schedule 7.6.12

Detail Allocations - North County Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
109- Assessor	4,656	22.519%	\$9,864	-	\$9,864	\$459	\$10,323
110- Clerk	200	0.967%	\$424	-	\$424	\$20	\$443
142- Planning	1,796	8.686%	\$3,805	-	\$3,805	\$177	\$3,982
377- Library	14,024	67.827%	\$29,711	-	\$29,711	\$1,383	\$31,094
Subtotals	20,676	100.000%	\$43,804	-	\$43,804	\$2,038	\$45,842
Direct Billed						-	-
Total Full Functional Cost					\$43,804		\$45,842

Allocation Basis: Departmental square footage

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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113 Facilities Management
Schedule 7.7

Summary of Allocated Costs

Department	Total	New Govt Center	County Gov't Center	Health Complex	Atascadero Medical Building	Sierra Way	Bldg 1200
104- County Administrative Office	\$76,532	\$76,366	-	-	-	-	-
105- Risk Management	\$8,220	\$7,901	-	-	-	-	-
111- County Counsel	\$85,330	\$84,624	-	-	-	-	\$560
112- Human Resources	\$64,159	\$63,881	-	-	-	-	\$196
113- Facilities Management	\$112,939	\$10,220	\$13,660	-	-	-	\$44,112
114- Information Technology Department (ITD)	\$246,843	-	\$213,962	-	-	-	\$1,525
116- Central Services	\$97,893	\$17,171	\$56,641	-	-	-	-
117- Auditor-Controller-Treasurer-Tax Collector	\$224,887	\$213,152	-	-	-	-	\$6,255
200- Maintenance Projects	\$1,094	-	-	-	-	-	-
Subtotal for CSD	\$917,898	\$473,316	\$284,264	-	-	-	\$52,648
100- Board of Supervisors	\$114,471	\$114,471	-	-	-	-	-
109- Assessor	\$218,294	\$207,177	-	-	-	-	\$752
110- Clerk	\$121,359	\$109,916	-	-	-	-	\$11,000
131- Grand Jury	\$83	-	-	-	-	-	-
132- District Attorney	\$301,317	-	\$299,498	-	-	-	\$1,798
134- Child Support Services	\$4,067	-	-	-	-	-	-
136- Sheriff	\$1,105,533	-	\$13,291	-	-	-	\$370
137- Animal Services	\$42,671	-	-	\$404	-	-	\$495
138- Emergency Services	\$32,718	\$14,636	-	-	-	-	\$5,678
139- Probation	\$421,224	-	\$12,520	-	-	-	\$571
140- County Fire	\$149,135	-	-	-	-	-	-
141- Ag Commissioner	\$132,863	-	-	-	-	\$72,406	-

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

113 Facilities Management
Schedule 7.7

Summary of Allocated Costs (continued)

Department	Total	New Govt Center	County Gov't Center	Health Complex	Atascadero Medical Building	Sierra Way	Bldg 1200
142- Planning	\$237,031	-	\$231,677	-	-	-	\$1,206
160- Public Health	\$208,479	-	-	\$46,769	(\$1,899)	\$1,122	-
166- Behavioral Health	\$102,753	-	-	\$124,608	(\$11,374)	-	-
180- Social Services	(\$27,066)	-	-	-	-	-	-
184- Law Enforcement Medical Care	\$487	-	-	\$169	-	-	\$318
186- Veteran's Services	\$195	-	-	-	-	-	-
215- Farm Advisor	\$36,842	-	-	-	-	\$22,639	-
230- Capital Projects	\$40,903	-	-	-	-	-	-
245- Roads	\$6,299	-	-	-	-	-	-
305- Parks	(\$8,574)	-	-	-	-	-	(\$143)
375- Driving Under the Influence	\$7,265	-	-	\$4,971	-	-	-
377- Library	(\$1,404)	-	-	-	-	-	(\$3,744)
405- Public Works	(\$11,724)	-	(\$24,771)	-	-	-	(\$1,292)
407- Fleet	\$2,511	-	-	-	-	-	-
425- Airports	\$12,744	-	-	-	-	-	-
427- Golf Courses	\$221	-	-	-	-	-	-
430- Los Osos Sewer System	\$1,343	-	-	-	-	-	-
720- APCD	\$421	-	-	-	-	-	-
999- Other	\$709,994	-	\$331,255	\$66,258	\$9,490	-	\$7,209
2nd Alloc Remains	(\$0)	-	-	(\$0)	-	-	-
Totals	\$4,880,353	\$919,517	\$1,147,735	\$243,179	(\$3,783)	\$96,167	\$76,866
Direct Billed	\$3,651,623	-	\$461,061	\$450,539	\$84,874	\$38,628	\$13,370
Total Full Functional Cost	\$8,531,976	\$919,517	\$1,608,796	\$693,718	\$81,091	\$134,795	\$90,236

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

113 Facilities Management
Schedule 7.7

Summary of Allocated Costs (continued)

Department	Total	New Govt Center	County Gov't Center	Health Complex	Atascadero Medical Building	Sierra Way	Bldg 1200
Less Direct Billed	(\$3,651,623)	-	(\$461,061)	(\$450,539)	(\$84,874)	(\$38,628)	(\$13,370)
Less CSD Amounts	(\$917,898)	(\$473,316)	(\$284,264)	-	-	-	(\$52,648)
Total Receiving Department Allocation	\$3,962,455	\$446,201	\$863,471	\$243,179	(\$3,783)	\$96,167	\$24,218

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

113 Facilities Management
Schedule 7.7

Summary of Allocated Costs (continued)

Department	Total	Specific Depts	Kimball Bldg	County Bank Building	Monterey Parking	Longbranch, Arroyo Grande	North County Center
104- County Administrative Office	\$76,532	-	-	-	\$166	-	-
105- Risk Management	\$8,220	-	\$318	-	-	-	-
111- County Counsel	\$85,330	-	-	-	\$145	-	-
112- Human Resources	\$64,159	-	-	-	\$83	-	-
113- Facilities Management	\$112,939	\$40,562	\$4,384	-	-	-	-
114- Information Technology Department (ITD)	\$246,843	\$31,107	-	-	\$249	-	-
116- Central Services	\$97,893	-	-	\$24,039	\$41	-	-
117- Auditor-Controller-Treasurer-Tax Collector	\$224,887	-	\$5,335	-	\$145	-	-
200- Maintenance Projects	\$1,094	\$1,094	-	-	-	-	-
Subtotal for CSD	\$917,898	\$72,763	\$10,038	\$24,039	\$830	-	-
100- Board of Supervisors	\$114,471	-	-	-	-	-	-
109- Assessor	\$218,294	-	-	-	\$41	-	\$10,323
110- Clerk	\$121,359	-	-	-	-	-	\$443
131- Grand Jury	\$83	\$83	-	-	-	-	-
132- District Attorney	\$301,317	-	-	-	\$21	-	-
134- Child Support Services	\$4,067	\$4,067	-	-	-	-	-
136- Sheriff	\$1,105,533	\$1,091,872	-	-	-	-	-
137- Animal Services	\$42,671	\$41,772	-	-	-	-	-
138- Emergency Services	\$32,718	\$12,403	-	-	-	-	-
139- Probation	\$421,224	\$402,975	-	-	\$21	\$5,137	-
140- County Fire	\$149,135	\$149,135	-	-	-	-	-
141- Ag Commissioner	\$132,863	\$60,457	-	-	-	-	-

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

113 Facilities Management
Schedule 7.7

Summary of Allocated Costs (continued)

Department	Total	Specific Depts	Kimball Bldg	County Bank Building	Monterey Parking	Longbranch, Arroyo Grande	North County Center
142- Planning	\$237,031	-	-	-	\$166	-	\$3,982
160- Public Health	\$208,479	\$162,466	-	-	\$21	-	-
166- Behavioral Health	\$102,753	(\$24,813)	-	-	-	\$14,332	-
180- Social Services	(\$27,066)	(\$27,087)	-	-	\$21	-	-
184- Law Enforcement Medical Care	\$487	-	-	-	-	-	-
186- Veteran's Services	\$195	\$195	-	-	-	-	-
215- Farm Advisor	\$36,842	\$14,203	-	-	-	-	-
230- Capital Projects	\$40,903	\$40,903	-	-	-	-	-
245- Roads	\$6,299	\$6,299	-	-	-	-	-
305- Parks	(\$8,574)	\$4,759	(\$13,355)	-	\$166	-	-
375- Driving Under the Influence	\$7,265	(\$40)	-	-	-	\$2,334	-
377- Library	(\$1,404)	(\$28,753)	-	-	-	-	\$31,094
405- Public Works	(\$11,724)	\$35,759	(\$19,147)	(\$2,876)	\$602	-	-
407- Fleet	\$2,511	\$2,469	-	-	\$41	-	-
425- Airports	\$12,744	\$12,744	-	-	-	-	-
427- Golf Courses	\$221	\$221	-	-	-	-	-
430- Los Osos Sewer System	\$1,343	\$1,343	-	-	-	-	-
720- APCD	\$421	\$421	-	-	-	-	-
999- Other	\$709,994	\$286,271	\$9,220	-	\$290	-	-
2nd Alloc Remains	(\$0)	-	\$0	-	\$0	-	-
Totals	\$4,880,353	\$2,322,888	(\$13,245)	\$21,163	\$2,220	\$21,803	\$45,842
Direct Billed	\$3,651,623	\$2,466,466	\$64,605	\$27,286	-	\$44,794	-
Total Full Functional Cost	\$8,531,976	\$4,789,354	\$51,360	\$48,449	\$2,220	\$66,597	\$45,842

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

113 Facilities Management
Schedule 7.7

Summary of Allocated Costs (continued)

Department	Total	Specific Depts	Kimball Bldg	County Bank Building	Monterey Parking	Longbranch, Arroyo Grande	North County Center
Less Direct Billed	(\$3,651,623)	(\$2,466,466)	(\$64,605)	(\$27,286)	-	(\$44,794)	-
Less CSD Amounts	(\$917,898)	(\$72,763)	(\$10,038)	(\$24,039)	(\$830)	-	-
Total Receiving Department Allocation	\$3,962,455	\$2,250,125	(\$23,283)	(\$2,876)	\$1,390	\$21,803	\$45,842

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

**114 Information Technology Department (ITD)
Schedule 8.1**

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. One significant change in 2017-2018 is that ITD billed all departments for Groupware, previously only non-General Fund departments were directly charged. Please see Appendix A for more information.

Radio Services- Costs of Communications personnel and shop maintenance.

Telephone Services- Costs of telephone and voice mail services.

WinTel and Countywide

Projects- Management of applications and associated systems administration.

Storage- Costs of department specific data storage.

Departmental Services-

IT Consulting- Cost of providing data processing services and support.

Network Connections- Costs of providing internet services and support.

Groupware- Costs of providing email services and support.

Departmental Services-

Servers- Maintaining CPU infrastructure and hardware.

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

**114 Information Technology Department (ITD)
 Schedule 8.2**

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	General Government	Description
C/A	Inter/Intra Fund Charges	\$7,835,679	\$273	\$7,368,605	\$466,801	Inter/Intra Fund Charges
	Total for C/A	\$7,835,679	\$273	\$7,368,605	\$466,801	
REV	Revenues	\$389,013	\$3,372	\$385,641	-	Revenues
	Total for REV	\$389,013	\$3,372	\$385,641	-	
Total per Books		\$8,224,692				
Less General Government		(\$466,801)				
Less Off the Top		(\$3,645)				
Less Direct Billed		(\$7,754,246)				
Difference		-				

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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114 Information Technology Department (ITD)
Schedule 8.3

Labor Distribution Summary

No Labor Distribution

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

114 Information Technology Department (ITD)
Schedule 8.4

Schedule of costs to be allocated

	Amount	General & Admin	Radio Services	Telephone Services	WinTel and Countywide Projects	Storage	Departmental Services-IT Consulting
<i>Total %</i>		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Wages and Benefits							
Salaries	\$12,323,564	\$1,158,620	\$971,128	\$101,756	\$2,807,918	\$133,801	\$4,048,795
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	\$12,323,564	\$1,158,620	\$971,128	\$101,756	\$2,807,918	\$133,801	\$4,048,795
Service And Supplies							
Services & Supplies	\$4,278,439	\$359,056	\$306,668	\$1,004,140	\$894,988	\$66,209	\$128,093
Fixed Assets	\$7,901						
Services and Supplies Subtotal	\$4,278,439	\$359,056	\$306,668	\$1,004,140	\$894,988	\$66,209	\$128,093
Cost Adjustments							
Fixed Assets	(\$7,901)						
Revenue	(\$470,446)	(\$3,645)	-	-	-	-	-
Cost Adjustments Subtotal	(\$470,446)	(\$3,645)	-	-	-	-	-
Reallocate Admin		(\$1,514,031)	\$131,691	\$13,799	\$380,770	\$18,144	\$549,040
Functional Costs	\$16,131,557	-	\$1,409,487	\$1,119,695	\$4,083,676	\$218,154	\$4,725,928

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

114 Information Technology Department (ITD)
Schedule 8.4

Schedule of costs to be allocated (continued)

	Amount	Network Connections	Groupware	Not Allowed	Departmental Services- Servers
<i>Total %</i>		<i>0.000%</i>	<i>0.000%</i>	<i>0.000%</i>	<i>0.000%</i>
Wages and Benefits					
Salaries	\$12,323,564	\$853,450	\$184,840	\$1,570,316	\$492,940
Benefits	-	-	-	-	-
Wages and Benefits Subtotal	\$12,323,564	\$853,450	\$184,840	\$1,570,316	\$492,940
Service And Supplies					
Services & Supplies	\$4,278,439	\$560,674	\$706,237	\$70,785	\$181,589
Fixed Assets	\$7,901				
Services and Supplies Subtotal	\$4,278,439	\$560,674	\$706,237	\$70,785	\$181,589
Cost Adjustments					
Fixed Assets	(\$7,901)				
Revenue	(\$470,446)	-	-	(\$466,801)	-
Cost Adjustments Subtotal	(\$470,446)	-	-	(\$466,801)	-
Reallocate Admin		\$115,733	\$25,065	\$212,944	\$66,846
Functional Costs	\$16,131,557	\$1,529,857	\$916,142	\$1,387,244	\$741,375

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

114 Information Technology Department (ITD)
Schedule 8.5

Service to Service Costs

Department	First Incoming	Second Incoming	Radio Services	Telephone Services	WinTel and Countywide Projects	Storage	Departmental Services-IT Consulting
001- Building Depreciation	\$95,439	\$0	\$8,301	\$870	\$24,002	\$1,144	\$34,609
002- Equipment Depreciation	\$1,242,389	\$0	\$345,312	\$276,979	\$68,717	\$87,815	\$37,109
104- County Administrative Office	\$33,572	\$60,166	\$8,153	\$854	\$23,575	\$1,123	\$33,993
105- Risk Management	\$11,346	\$551	\$1,035	\$108	\$2,992	\$143	\$4,315
111- County Counsel	\$16,719	\$1,044	\$1,545	\$162	\$4,467	\$213	\$6,442
112- Human Resources	\$112,966	\$11,038	\$10,786	\$1,130	\$31,186	\$1,486	\$44,968
113- Facilities Management	\$234,528	\$12,315	\$21,470	\$2,250	\$62,080	\$2,958	\$89,514
114- Information Technology Department (ITD)	-	\$1,068,400	\$92,930	\$9,737	\$268,696	\$12,804	\$387,439
116- Central Services	-	\$37,453	\$3,258	\$341	\$9,419	\$449	\$13,582
117- Auditor-Controller-Treasurer-Tax Collector	-	\$159,084	\$13,837	\$1,450	\$40,009	\$1,906	\$57,689
200- Maintenance Projects	-	\$108,382	\$9,427	\$988	\$27,257	\$1,299	\$39,303
Subtotals	\$1,746,959	\$1,458,433	\$516,054	\$294,870	\$562,401	\$111,340	\$748,962
Functional Costs	\$16,131,557		\$1,409,487	\$1,119,695	\$4,083,676	\$218,154	\$4,725,928
Total Allocated Costs	\$19,336,949		\$1,925,540	\$1,414,565	\$4,646,077	\$329,494	\$5,474,890

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

**114 Information Technology Department (ITD)
Schedule 8.5**

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Network Connections	Groupware	Not Allowed	Departmental Services-Servers
001- Building Depreciation	\$95,439	\$0	\$7,295	\$1,580	\$13,423	\$4,214
002- Equipment Depreciation	\$1,242,389	\$0	\$395,564	-	-	\$30,893
104- County Administrative Office	\$33,572	\$60,166	\$7,165	\$1,552	\$13,184	\$4,139
105- Risk Management	\$11,346	\$551	\$909	\$197	\$1,673	\$525
111- County Counsel	\$16,719	\$1,044	\$1,358	\$294	\$2,498	\$784
112- Human Resources	\$112,966	\$11,038	\$9,479	\$2,053	\$17,441	\$5,475
113- Facilities Management	\$234,528	\$12,315	\$18,869	\$4,087	\$34,718	\$10,898
114- Information Technology Department (ITD)	-	\$1,068,400	\$81,669	\$17,688	\$150,267	\$47,171
116- Central Services	-	\$37,453	\$2,863	\$620	\$5,268	\$1,654
117- Auditor-Controller-Treasurer-Tax Collector	-	\$159,084	\$12,160	\$2,634	\$22,375	\$7,024
200- Maintenance Projects	-	\$108,382	\$8,285	\$1,794	\$15,244	\$4,785
Subtotals	\$1,746,959	\$1,458,433	\$545,617	\$32,498	\$276,090	\$117,561
Functional Costs	\$16,131,557		\$1,529,857	\$916,142	\$1,387,244	\$741,375
Total Allocated Costs	\$19,336,949		\$2,075,473	\$948,641	\$1,663,334	\$858,935

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

**114 Information Technology Department (ITD)
Schedule 8.6.1**

Detail Allocations - Radio Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
105- Risk Management	786	0.269%	\$4,836	-	\$4,836	-	\$4,836
113- Facilities Management	256	0.088%	\$1,575	-	\$1,575	-	\$1,575
110- Clerk	336	0.115%	\$2,067	-	\$2,067	\$146	\$2,214
136- Sheriff	144,529	49.436%	\$889,198	-	\$889,198	\$62,936	\$952,134
137- Animal Services	991	0.339%	\$6,097	-	\$6,097	\$432	\$6,529
138- Emergency Services	7,277	2.489%	\$44,771	-	\$44,771	\$3,169	\$47,940
139- Probation	9,922	3.394%	\$61,044	-	\$61,044	\$4,321	\$65,365
140- County Fire	49,311	16.867%	\$303,380	-	\$303,380	\$21,473	\$324,853
141- Ag Commissioner	373	0.128%	\$2,295	-	\$2,295	\$162	\$2,457
142- Planning	833	0.285%	\$5,125	-	\$5,125	\$363	\$5,488
305- Parks	30	0.010%	\$185	(\$74)	\$111	\$13	\$124
351- Emergency Medical Services	27	0.009%	\$166	-	\$166	\$12	\$178
405- Public Works	10,699	3.660%	\$65,824	(\$26,684)	\$39,140	\$4,659	\$43,799
425- Airports	545	0.186%	\$3,353	(\$1,360)	\$1,993	\$237	\$2,230
427- Golf Courses	2,785	0.953%	\$17,134	(\$6,947)	\$10,187	\$1,213	\$11,400
999- Other	63,656	21.773%	\$391,636	(\$205,877)	\$185,759	\$27,719	\$213,478
2nd Alloc Remains	0	0.000%	-	-	-	\$0	\$0
Subtotals	292,356	100.000%	\$1,798,686	(\$240,942)	\$1,557,744	\$126,855	\$1,684,598
Direct Billed					\$240,942		\$240,942
Total Full Functional Cost					\$1,798,686		\$1,925,540

Allocation Basis: Identified costs of services

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

**114 Information Technology Department (ITD)
Schedule 8.6.2**

Detail Allocations - Telephone Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104- County Administrative Office	4,416	0.404%	\$5,663	(\$4,416)	\$1,247	-	\$1,247
105- Risk Management	1,577	0.144%	\$2,022	(\$1,577)	\$445	-	\$445
111- County Counsel	7,338	0.672%	\$9,411	(\$7,338)	\$2,073	-	\$2,073
112- Human Resources	9,692	0.887%	\$12,430	(\$9,692)	\$2,738	-	\$2,738
113- Facilities Management	11,085	1.015%	\$14,216	(\$11,085)	\$3,131	-	\$3,131
114- Information Technology Department (ITD)	50,997	4.667%	\$65,402	-	\$65,402	-	\$65,402
116- Central Services	7,082	0.648%	\$9,082	(\$7,082)	\$2,000	\$93	\$2,094
117- Auditor-Controller-Treasurer-Tax Collector	23,827	2.181%	\$30,557	(\$23,827)	\$6,730	\$314	\$7,045
200- Maintenance Projects	2,615	0.239%	\$3,354	(\$2,615)	\$739	\$34	\$773
100- Board of Supervisors	4,360	0.399%	\$5,592	(\$4,360)	\$1,232	\$58	\$1,289
109- Assessor	27,002	2.471%	\$34,629	(\$27,002)	\$7,627	\$356	\$7,983
110- Clerk	7,856	0.719%	\$10,075	(\$7,856)	\$2,219	\$104	\$2,323
130- Waste Mgmt	406	0.037%	\$521	(\$406)	\$115	\$5	\$120
131- Grand Jury	628	0.057%	\$805	(\$628)	\$177	\$8	\$186
132- District Attorney	33,919	3.104%	\$43,500	(\$33,919)	\$9,581	\$447	\$10,029
134- Child Support Services	13,735	1.257%	\$17,615	(\$13,735)	\$3,880	\$181	\$4,061
136- Sheriff	102,880	9.416%	\$131,940	(\$102,880)	\$29,060	\$1,357	\$30,418
137- Animal Services	11,657	1.067%	\$14,950	(\$11,657)	\$3,293	\$154	\$3,447
138- Emergency Services	18,959	1.735%	\$24,314	(\$18,959)	\$5,355	\$250	\$5,605
139- Probation	50,257	4.600%	\$64,453	(\$50,257)	\$14,196	\$663	\$14,859
140- County Fire	12,333	1.129%	\$15,817	(\$12,333)	\$3,484	\$163	\$3,646
141- Ag Commissioner	18,850	1.725%	\$24,175	(\$18,850)	\$5,325	\$249	\$5,573

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

**114 Information Technology Department (ITD)
Schedule 8.6.2**

**Detail Allocations - Telephone Services
(continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
142- Planning	37,360	3.419%	\$47,913	(\$37,360)	\$10,553	\$493	\$11,046
160- Public Health	66,040	6.044%	\$84,694	(\$66,040)	\$18,654	\$871	\$19,526
166- Behavioral Health	136,982	12.537%	\$175,675	(\$136,982)	\$38,693	\$1,807	\$40,500
180- Social Services	196,803	18.012%	\$252,394	(\$196,803)	\$55,591	\$2,596	\$58,187
186- Veteran's Services	2,190	0.200%	\$2,809	(\$2,190)	\$619	\$29	\$648
201- Public Works Special Services	322	0.029%	\$413	(\$322)	\$91	\$4	\$95
215- Farm Advisor	6,302	0.577%	\$8,082	(\$6,302)	\$1,780	\$83	\$1,863
230- Capital Projects	1,067	0.098%	\$1,368	(\$1,067)	\$301	\$14	\$315
245- Roads	7,282	0.666%	\$9,339	(\$7,282)	\$2,057	\$96	\$2,153
305- Parks	27,063	2.477%	\$34,707	(\$27,063)	\$7,644	\$357	\$8,002
377- Library	22,376	2.048%	\$28,697	(\$22,376)	\$6,321	\$295	\$6,616
405- Public Works	65,927	6.034%	\$84,549	(\$65,928)	\$18,621	\$870	\$19,491
407- Fleet	1,915	0.175%	\$2,456	(\$1,915)	\$541	\$25	\$566
425- Airports	7,478	0.684%	\$9,590	(\$7,478)	\$2,112	\$99	\$2,211
427- Golf Courses	2,599	0.238%	\$3,333	(\$2,599)	\$734	\$34	\$768
720- APCD	9,409	0.861%	\$12,067	(\$9,409)	\$2,658	\$124	\$2,782
760- Pension Trust	4,820	0.441%	\$6,182	(\$4,820)	\$1,362	\$64	\$1,425
999- Other	75,230	6.885%	\$96,480	(\$66,449)	\$30,031	\$992	\$31,024
2nd Alloc Remains	0	0.000%	-	-	-	(\$0)	(\$0)

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

114 Information Technology Department (ITD)
Schedule 8.6.2

Detail Allocations - Telephone Services
 (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
<i>Subtotals</i>	1,092,636	100.000%	\$1,401,273	(\$1,032,859)	\$368,414	\$13,292	\$381,706
<i>Direct Billed</i>					\$1,032,859		\$1,032,859
<i>Total Full Functional Cost</i>					\$1,401,273		\$1,414,565

Allocation Basis: Billed services

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

**114 Information Technology Department (ITD)
Schedule 8.6.3**

**Detail Allocations - WinTel and Countywide
Projects**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104- County Administrative Office	1,815,770	0.447%	\$19,144	-	\$19,144	-	\$19,144
105- Risk Management	1,638,224	0.404%	\$17,272	-	\$17,272	-	\$17,272
111- County Counsel	3,466,519	0.854%	\$36,548	-	\$36,548	-	\$36,548
112- Human Resources	2,689,109	0.663%	\$28,352	-	\$28,352	-	\$28,352
113- Facilities Management	10,602,543	2.612%	\$111,785	-	\$111,785	-	\$111,785
114- Information Technology Department (ITD)	13,303,950	3.278%	\$140,266	-	\$140,266	-	\$140,266
117- Auditor-Controller-Treasurer-Tax Collector	7,868,064	1.939%	\$82,955	-	\$82,955	\$7,750	\$90,705
200- Maintenance Projects	2,231,344	0.550%	\$23,526	-	\$23,526	\$2,198	\$25,723
100- Board of Supervisors	1,650,487	0.407%	\$17,401	-	\$17,401	\$1,626	\$19,027
109- Assessor	8,609,772	2.121%	\$90,775	-	\$90,775	\$8,481	\$99,255
110- Clerk	2,823,867	0.696%	\$29,773	-	\$29,773	\$2,782	\$32,554
130- Waste Mgmt	559,982	0.138%	\$5,904	-	\$5,904	\$552	\$6,456
131- Grand Jury	103,440	0.025%	\$1,091	-	\$1,091	\$102	\$1,192
132- District Attorney	13,851,028	3.413%	\$146,034	-	\$146,034	\$13,644	\$159,678
134- Child Support Services	4,335,606	1.068%	\$45,711	(\$53,022)	(\$7,311)	\$4,271	(\$3,040)
135- Public Defender	5,990,307	1.476%	\$63,157	-	\$63,157	\$5,901	\$69,058
136- Sheriff	61,833,231	15.234%	\$651,920	-	\$651,920	\$60,907	\$712,827
137- Animal Services	2,252,333	0.555%	\$23,747	-	\$23,747	\$2,219	\$25,965
138- Emergency Services	1,009,496	0.249%	\$10,643	-	\$10,643	\$994	\$11,638
139- Probation	18,501,499	4.558%	\$195,065	-	\$195,065	\$18,224	\$213,289
140- County Fire	17,315,624	4.266%	\$182,562	-	\$182,562	\$17,056	\$199,618
141- Ag Commissioner	5,238,750	1.291%	\$55,233	-	\$55,233	\$5,160	\$60,393

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

**114 Information Technology Department (ITD)
Schedule 8.6.3**

**Detail Allocations - WinTel and Countywide
Projects (continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
142- Planning	12,080,083	2.976%	\$127,363	-	\$127,363	\$11,899	\$139,262
160- Public Health	22,133,498	5.453%	\$233,358	(\$265,880)	(\$32,522)	\$21,802	(\$10,720)
166- Behavioral Health	50,819,765	12.521%	\$535,803	(\$621,501)	(\$85,698)	\$50,059	(\$35,639)
180- Social Services	55,083,278	13.571%	\$580,754	(\$673,641)	(\$92,887)	\$54,258	(\$38,629)
184- Law Enforcement Medical Care	3,208,524	0.791%	\$33,828	-	\$33,828	\$3,160	\$36,989
186- Veteran's Services	916,780	0.226%	\$9,666	-	\$9,666	\$903	\$10,569
201- Public Works Special Services	2,003,919	0.494%	\$21,128	-	\$21,128	\$1,974	\$23,102
215- Farm Advisor	454,922	0.112%	\$4,796	-	\$4,796	\$448	\$5,244
245- Roads	18,945,788	4.668%	\$199,749	(\$231,698)	(\$31,949)	\$18,662	(\$13,287)
266- County Wide Automation	837,492	0.206%	\$8,830	-	\$8,830	\$825	\$9,655
275- Organizational Management	683,755	0.168%	\$7,209	(\$8,362)	(\$1,153)	\$674	(\$480)
290- Community Development	823,128	0.203%	\$8,678	-	\$8,678	\$811	\$9,489
305- Parks	7,571,536	1.865%	\$79,828	(\$93,471)	(\$13,643)	\$7,458	(\$6,185)
330- Wildlife and Grazing	1,750	0.000%	\$18	(\$21)	(\$3)	\$2	(\$1)
331- Fish and Game	18,150	0.004%	\$191	(\$222)	(\$31)	\$18	(\$13)
351- Emergency Medical Services	472,319	0.116%	\$4,980	(\$5,776)	(\$796)	\$465	(\$331)
375- Driving Under the Influence	1,382,722	0.341%	\$14,578	(\$16,910)	(\$2,332)	\$1,362	(\$970)
377- Library	8,469,601	2.087%	\$89,297	(\$103,579)	(\$14,282)	\$8,343	(\$5,940)
405- Public Works	9,321,566	2.297%	\$98,279	(\$113,998)	(\$15,719)	\$9,182	(\$6,537)
407- Fleet	6,989,039	1.722%	\$73,687	(\$85,473)	(\$11,786)	\$6,884	(\$4,902)
408- Workers' Comp ISF	3,016,639	0.743%	\$31,805	(\$36,892)	(\$5,087)	\$2,971	(\$2,116)
409- Liability Insurance ISF	2,188,021	0.539%	\$23,069	(\$26,758)	(\$3,689)	\$2,155	(\$1,534)

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

**114 Information Technology Department (ITD)
Schedule 8.6.3**

**Detail Allocations - WinTel and Countywide
Projects (continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
410- Unemployment Insurance ISF	27,890	0.007%	\$294	(\$341)	(\$47)	\$27	(\$19)
411- Medical Malpractice ISF	294,794	0.073%	\$3,108	(\$3,605)	(\$497)	\$290	(\$207)
412- County Dental Plan ISF	166,827	0.041%	\$1,759	(\$2,040)	(\$281)	\$164	(\$117)
425- Airports	3,828,738	0.943%	\$40,367	(\$46,824)	(\$6,457)	\$3,771	(\$2,685)
427- Golf Courses	2,383,565	0.587%	\$25,130	(\$29,150)	(\$4,020)	\$2,348	(\$1,672)
720- APCD	3,814,651	0.940%	\$40,219	(\$46,651)	(\$6,432)	\$3,758	(\$2,675)
760- Pension Trust	251,595	0.062%	\$2,653	(\$3,077)	(\$424)	\$248	(\$177)
999- Other	0	0.000%	-	(\$599)	(\$599)	-	(\$599)
2nd Alloc Remains	0	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	405,881,280	100.000%	\$4,279,289	(\$2,469,491)	\$1,809,798	\$366,787	\$2,176,586
Direct Billed					\$2,469,491		\$2,469,491
Total Full Functional Cost					\$4,279,289		\$4,646,077

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 8.6.4

Detail Allocations - Storage

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104- County Administrative Office	46,727,045	4.122%	\$12,862	-	\$12,862	-	\$12,862
111- County Counsel	3,570,588	0.315%	\$983	-	\$983	-	\$983
112- Human Resources	8,949,433	0.789%	\$2,463	-	\$2,463	-	\$2,463
117- Auditor-Controller-Treasurer-Tax Collector	36,544,906	3.224%	\$10,059	-	\$10,059	\$595	\$10,654
109- Assessor	78,793,823	6.951%	\$21,688	-	\$21,688	\$1,282	\$22,970
110- Clerk	54,818,888	4.836%	\$15,089	-	\$15,089	\$892	\$15,981
131- Grand Jury	966,706	0.085%	\$266	-	\$266	\$16	\$282
132- District Attorney	134,635,061	11.877%	\$37,058	-	\$37,058	\$2,190	\$39,249
134- Child Support Services	692,224	0.061%	\$191	(\$117)	\$74	\$11	\$85
136- Sheriff	120,138,173	10.598%	\$33,068	-	\$33,068	\$1,954	\$35,023
137- Animal Services	7,714,643	0.681%	\$2,123	-	\$2,123	\$126	\$2,249
138- Emergency Services	565,146	0.050%	\$156	-	\$156	\$9	\$165
139- Probation	43,552,834	3.842%	\$11,988	-	\$11,988	\$709	\$12,696
140- County Fire	7,408,583	0.654%	\$2,039	-	\$2,039	\$121	\$2,160
141- Ag Commissioner	4,136,034	0.365%	\$1,138	-	\$1,138	\$67	\$1,206
142- Planning	61,625,232	5.436%	\$16,962	-	\$16,962	\$1,003	\$17,965
160- Public Health	140,781,210	12.419%	\$38,750	(\$23,576)	\$15,174	\$2,290	\$17,464
166- Behavioral Health	58,805,075	5.188%	\$16,186	(\$9,977)	\$6,209	\$957	\$7,166
180- Social Services	212,383,383	18.736%	\$58,459	(\$35,898)	\$22,561	\$3,455	\$26,016
215- Farm Advisor	4,806,586	0.424%	\$1,323	-	\$1,323	\$78	\$1,401
405- Public Works	41,643,539	3.674%	\$11,462	(\$7,078)	\$4,384	\$677	\$5,062
407- Fleet	1,641,818	0.145%	\$452	(\$278)	\$174	\$27	\$201

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

**114 Information Technology Department (ITD)
 Schedule 8.6.4**

Detail Allocations - Storage (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
425- Airports	5,998,154	0.529%	\$1,651	(\$1,011)	\$640	\$98	\$738
720- APCD	21,797,236	1.923%	\$6,000	(\$3,687)	\$2,313	\$355	\$2,667
760- Pension Trust	16,463,168	1.452%	\$4,531	(\$2,788)	\$1,743	\$268	\$2,011
999- Other	18,411,713	1.624%	\$5,068	(\$5,134)	(\$66)	\$300	\$233
Subtotals	1,133,571,201	100.000%	\$312,016	(\$89,544)	\$222,472	\$17,478	\$239,950
Direct Billed					\$89,544		\$89,544
Total Full Functional Cost					\$312,016		\$329,494

Allocation Basis: Storage usage

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

**114 Information Technology Department (ITD)
Schedule 8.6.5**

**Detail Allocations - Departmental Services-IT
Consulting**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104- County Administrative Office	104	0.310%	\$15,319	-	\$15,319	-	\$15,319
105- Risk Management	13	0.039%	\$1,915	-	\$1,915	-	\$1,915
111- County Counsel	121	0.360%	\$17,823	-	\$17,823	-	\$17,823
112- Human Resources	238	0.709%	\$35,057	-	\$35,057	-	\$35,057
113- Facilities Management	34	0.101%	\$5,008	-	\$5,008	-	\$5,008
114- Information Technology Department (ITD)	5,857	17.443%	\$862,731	-	\$862,731	-	\$862,731
116- Central Services	98	0.292%	\$14,435	-	\$14,435	\$1,905	\$16,340
117- Auditor-Controller-Treasurer-Tax Collector	1	0.003%	\$147	-	\$147	\$19	\$167
100- Board of Supervisors	41	0.122%	\$6,039	-	\$6,039	\$797	\$6,836
109- Assessor	2	0.006%	\$295	-	\$295	\$39	\$333
110- Clerk	109	0.325%	\$16,056	-	\$16,056	\$2,119	\$18,174
131- Grand Jury	33	0.098%	\$4,861	-	\$4,861	\$641	\$5,502
132- District Attorney	3,132	9.328%	\$461,341	-	\$461,341	\$60,874	\$522,215
134- Child Support Services	107	0.319%	\$15,761	(\$9,023)	\$6,738	\$2,080	\$8,818
136- Sheriff	8,967	26.705%	\$1,320,832	(\$583,125)	\$737,707	\$174,284	\$911,991
138- Emergency Services	31	0.092%	\$4,566	-	\$4,566	\$603	\$5,169
139- Probation	3,197	9.521%	\$470,915	(\$48,281)	\$422,634	\$62,138	\$484,772
140- County Fire	2,237	6.662%	\$329,508	(\$187,266)	\$142,242	\$43,479	\$185,721
142- Planning	32	0.095%	\$4,714	-	\$4,714	\$622	\$5,336
160- Public Health	68	0.203%	\$10,016	(\$8,080)	\$1,936	\$1,322	\$3,258
166- Behavioral Health	5	0.015%	\$736	(\$540)	\$196	\$97	\$294
180- Social Services	32	0.095%	\$4,714	(\$3,713)	\$1,001	\$622	\$1,623

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

**114 Information Technology Department (ITD)
Schedule 8.6.5**

**Detail Allocations - Departmental Services-IT
Consulting (continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
184- Law Enforcement Medical Care	5	0.015%	\$736	-	\$736	\$97	\$834
186- Veteran's Services	45	0.134%	\$6,628	-	\$6,628	\$875	\$7,503
215- Farm Advisor	87	0.259%	\$12,815	-	\$12,815	\$1,691	\$14,506
266- County Wide Automation	1,360	4.050%	\$200,327	(\$2,858)	\$197,469	\$26,433	\$223,902
305- Parks	349	1.039%	\$51,407	(\$13,055)	\$38,352	\$6,783	\$45,136
377- Library	3	0.009%	\$442	(\$283)	\$159	\$58	\$217
405- Public Works	112	0.334%	\$16,498	(\$5,220)	\$11,278	\$2,177	\$13,454
407- Fleet	37	0.110%	\$5,450	(\$4,609)	\$841	\$719	\$1,560
425- Airports	116	0.345%	\$17,087	(\$12,407)	\$4,680	\$2,255	\$6,934
427- Golf Courses	28	0.083%	\$4,124	(\$3,358)	\$766	\$544	\$1,311
720- APCD	22	0.066%	\$3,241	(\$2,631)	\$610	\$428	\$1,037
760- Pension Trust	492	1.465%	\$72,471	(\$55,239)	\$17,232	\$9,563	\$26,795
791- Law Library	4	0.012%	\$589	(\$131)	\$458	\$78	\$536
999- Other	6,459	19.236%	\$951,405	(\$585,091)	\$366,314	\$125,538	\$491,853
2nd Alloc Remains	0	0.000%	-	-	-	\$0	\$0
Subtotals	33,578	100.000%	\$4,946,011	(\$1,524,910)	\$3,421,101	\$528,878	\$3,949,980
Direct Billed					\$1,524,910		\$1,524,910
Total Full Functional Cost					\$4,946,011		\$5,474,890

Allocation Basis: Accumulated hours of services

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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114 Information Technology Department (ITD)
Schedule 8.6.6

Detail Allocations - Network Connections

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104- County Administrative Office	204	0.495%	\$9,723	-	\$9,723	-	\$9,723
111- County Counsel	306	0.743%	\$14,585	-	\$14,585	-	\$14,585
112- Human Resources	648	1.573%	\$30,886	-	\$30,886	-	\$30,886
113- Facilities Management	696	1.689%	\$33,174	-	\$33,174	-	\$33,174
116- Central Services	252	0.612%	\$12,011	-	\$12,011	\$714	\$12,725
117- Auditor-Controller-Treasurer-Tax Collector	1,365	3.313%	\$65,061	-	\$65,061	\$3,867	\$68,928
100- Board of Supervisors	201	0.488%	\$9,580	-	\$9,580	\$569	\$10,150
109- Assessor	1,197	2.905%	\$57,054	-	\$57,054	\$3,391	\$60,445
110- Clerk	633	1.536%	\$30,171	-	\$30,171	\$1,793	\$31,965
131- Grand Jury	351	0.852%	\$16,730	-	\$16,730	\$994	\$17,724
132- District Attorney	1,683	4.084%	\$80,218	-	\$80,218	\$4,768	\$84,986
134- Child Support Services	414	1.005%	\$19,733	(\$19,835)	(\$102)	\$1,173	\$1,071
136- Sheriff	6,438	15.624%	\$306,860	-	\$306,860	\$18,239	\$325,099
137- Animal Services	276	0.670%	\$13,155	-	\$13,155	\$782	\$13,937
138- Emergency Services	195	0.473%	\$9,294	-	\$9,294	\$552	\$9,847
139- Probation	2,394	5.810%	\$114,107	-	\$114,107	\$6,782	\$120,890
140- County Fire	1,443	3.502%	\$68,779	-	\$68,779	\$4,088	\$72,867
141- Ag Commissioner	597	1.449%	\$28,455	-	\$28,455	\$1,691	\$30,147
142- Planning	1,566	3.801%	\$74,642	-	\$74,642	\$4,437	\$79,078
160- Public Health	3,117	7.565%	\$148,568	(\$162,947)	(\$14,379)	\$8,831	(\$5,548)
166- Behavioral Health	4,332	10.513%	\$206,480	(\$214,377)	(\$7,897)	\$12,273	\$4,376
180- Social Services	6,888	16.716%	\$328,309	(\$334,132)	(\$5,823)	\$19,514	\$13,691

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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114 Information Technology Department (ITD)
Schedule 8.6.6

Detail Allocations - Network Connections
(continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
184- Law Enforcement Medical Care	567	1.376%	\$27,025	-	\$27,025	\$1,606	\$28,632
186- Veteran's Services	159	0.386%	\$7,579	-	\$7,579	\$450	\$8,029
215- Farm Advisor	345	0.837%	\$16,444	-	\$16,444	\$977	\$17,421
305- Parks	696	1.689%	\$33,174	(\$33,345)	(\$171)	\$1,972	\$1,801
375- Driving Under the Influence	183	0.444%	\$8,722	(\$8,768)	(\$46)	\$518	\$473
377- Library	114	0.277%	\$5,434	(\$5,665)	(\$231)	\$323	\$92
405- Public Works	2,784	6.756%	\$132,696	(\$135,329)	(\$2,633)	\$7,887	\$5,254
407- Fleet	162	0.393%	\$7,722	(\$7,761)	(\$39)	\$459	\$420
425- Airports	273	0.663%	\$13,012	(\$13,719)	(\$707)	\$773	\$67
427- Golf Courses	192	0.466%	\$9,151	(\$9,199)	(\$48)	\$544	\$496
720- APCD	348	0.845%	\$16,587	(\$16,673)	(\$86)	\$986	\$900
760- Pension Trust	174	0.422%	\$8,294	(\$10,139)	(\$1,845)	\$493	(\$1,353)
791- Law Library	0	0.000%	-	(\$29)	(\$29)	-	(\$29)
999- Other	12	0.029%	\$572	(\$37,114)	(\$36,542)	\$34	(\$36,508)
2nd Alloc Remains	0	0.000%	-	-	-	\$0	\$0
Subtotals	41,205	100.000%	\$1,963,991	(\$1,009,032)	\$954,959	\$111,483	\$1,066,441
Direct Billed					\$1,009,032		\$1,009,032
Total Full Functional Cost					\$1,963,991		\$2,075,473

Allocation Basis: Network log-ons

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

**114 Information Technology Department (ITD)
Schedule 8.6.7**

Detail Allocations - Groupware

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104- County Administrative Office	147	0.424%	\$3,919	(\$4,350)	(\$431)	-	(\$431)
111- County Counsel	279	0.804%	\$7,438	(\$8,256)	(\$818)	-	(\$818)
112- Human Resources	519	1.497%	\$13,835	(\$15,357)	(\$1,522)	-	(\$1,522)
113- Facilities Management	675	1.946%	\$17,994	(\$19,973)	(\$1,979)	-	(\$1,979)
116- Central Services	201	0.580%	\$5,358	(\$5,948)	(\$590)	\$147	(\$443)
117- Auditor-Controller-Treasurer-Tax Collector	867	2.500%	\$23,112	(\$25,654)	(\$2,542)	\$633	(\$1,908)
100- Board of Supervisors	168	0.484%	\$4,479	(\$4,971)	(\$492)	\$123	(\$370)
109- Assessor	1,047	3.019%	\$27,911	(\$30,981)	(\$3,070)	\$765	(\$2,306)
110- Clerk	288	0.830%	\$7,677	(\$8,522)	(\$845)	\$210	(\$634)
131- Grand Jury	264	0.761%	\$7,038	(\$7,812)	(\$774)	\$193	(\$582)
132- District Attorney	1,443	4.161%	\$38,467	(\$42,698)	(\$4,231)	\$1,054	(\$3,177)
134- Child Support Services	375	1.081%	\$9,997	(\$11,096)	(\$1,099)	\$274	(\$825)
136- Sheriff	5,310	15.311%	\$141,553	(\$157,123)	(\$15,570)	\$3,878	(\$11,692)
137- Animal Services	255	0.735%	\$6,798	(\$7,545)	(\$747)	\$186	(\$561)
138- Emergency Services	333	0.960%	\$8,877	(\$9,853)	(\$976)	\$243	(\$733)
139- Probation	2,133	6.151%	\$56,861	(\$63,115)	(\$6,254)	\$1,558	(\$4,696)
141- Ag Commissioner	555	1.600%	\$14,795	(\$16,422)	(\$1,627)	\$405	(\$1,222)
142- Planning	1,359	3.919%	\$36,228	(\$40,213)	(\$3,985)	\$993	(\$2,992)
160- Public Health	2,535	7.310%	\$67,578	(\$76,650)	(\$9,072)	\$1,851	(\$7,221)
166- Behavioral Health	4,356	12.561%	\$116,122	(\$127,829)	(\$11,707)	\$3,181	(\$8,526)
180- Social Services	6,267	18.071%	\$167,065	(\$185,441)	(\$18,376)	\$4,577	(\$13,799)
184- Law Enforcement Medical Care	600	1.730%	\$15,995	(\$17,754)	(\$1,759)	\$438	(\$1,321)

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

**114 Information Technology Department (ITD)
Schedule 8.6.7**

Detail Allocations - Groupware (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
186- Veteran's Services	105	0.303%	\$2,799	(\$3,107)	(\$308)	\$77	(\$231)
215- Farm Advisor	117	0.337%	\$3,119	(\$3,462)	(\$343)	\$85	(\$258)
305- Parks	606	1.747%	\$16,155	(\$17,932)	(\$1,777)	\$443	(\$1,335)
375- Driving Under the Influence	180	0.519%	\$4,798	(\$5,326)	(\$528)	\$131	(\$396)
377- Library	117	0.337%	\$3,119	(\$3,462)	(\$343)	\$85	(\$258)
405- Public Works	2,574	7.422%	\$68,617	(\$76,165)	(\$7,548)	\$1,880	(\$5,668)
407- Fleet	150	0.433%	\$3,999	(\$4,439)	(\$440)	\$110	(\$331)
425- Airports	258	0.744%	\$6,878	(\$7,634)	(\$756)	\$188	(\$568)
427- Golf Courses	156	0.450%	\$4,159	(\$4,616)	(\$457)	\$114	(\$343)
720- APCD	321	0.926%	\$8,557	(\$9,498)	(\$941)	\$234	(\$706)
760- Pension Trust	120	0.346%	\$3,199	(\$3,551)	(\$352)	\$88	(\$264)
2nd Alloc Remains	0	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	34,680	100.000%	\$924,496	(\$1,026,755)	(\$102,259)	\$24,145	(\$78,114)
Direct Billed					\$1,026,755		\$1,026,755
Total Full Functional Cost					\$924,496		\$948,641

Allocation Basis: Number of email accounts

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

**114 Information Technology Department (ITD)
Schedule 8.6.8**

**Detail Allocations - Departmental Services-
Servers**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104- County Administrative Office	36	0.615%	\$4,890	-	\$4,890	-	\$4,890
111- County Counsel	12	0.205%	\$1,630	-	\$1,630	-	\$1,630
112- Human Resources	72	1.231%	\$9,779	-	\$9,779	-	\$9,779
117- Auditor-Controller-Treasurer-Tax Collector	183	3.128%	\$24,855	-	\$24,855	\$2,056	\$26,911
109- Assessor	36	0.615%	\$4,890	-	\$4,890	\$405	\$5,294
110- Clerk	228	3.897%	\$30,967	-	\$30,967	\$2,562	\$33,529
131- Grand Jury	12	0.205%	\$1,630	-	\$1,630	\$135	\$1,765
132- District Attorney	306	5.231%	\$41,561	-	\$41,561	\$3,439	\$44,999
134- Child Support Services	12	0.205%	\$1,630	(\$2,106)	(\$476)	\$135	(\$341)
136- Sheriff	975	16.667%	\$132,424	-	\$132,424	\$10,957	\$143,381
138- Emergency Services	12	0.205%	\$1,630	-	\$1,630	\$135	\$1,765
139- Probation	318	5.436%	\$43,191	-	\$43,191	\$3,574	\$46,764
140- County Fire	48	0.821%	\$6,519	-	\$6,519	\$539	\$7,059
141- Ag Commissioner	24	0.410%	\$3,260	-	\$3,260	\$270	\$3,529
142- Planning	1,155	19.744%	\$156,872	-	\$156,872	\$12,979	\$169,851
160- Public Health	1,158	19.795%	\$157,279	(\$152,338)	\$4,941	\$13,013	\$17,954
166- Behavioral Health	300	5.128%	\$40,746	(\$41,638)	(\$892)	\$3,371	\$2,479
180- Social Services	420	7.179%	\$57,044	(\$53,014)	\$4,030	\$4,720	\$8,750
215- Farm Advisor	18	0.308%	\$2,445	-	\$2,445	\$202	\$2,647
405- Public Works	132	2.256%	\$17,928	(\$12,996)	\$4,932	\$1,483	\$6,416
407- Fleet	24	0.410%	\$3,260	(\$2,966)	\$294	\$270	\$563
425- Airports	12	0.205%	\$1,630	(\$860)	\$770	\$135	\$905

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

**114 Information Technology Department (ITD)
 Schedule 8.6.8**

**Detail Allocations - Departmental Services-
 Servers (continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
760- Pension Trust	195	3.333%	\$26,485	(\$18,958)	\$7,527	\$2,191	\$9,718
999- Other	162	2.769%	\$22,003	(\$75,841)	(\$53,838)	\$1,820	(\$52,018)
2nd Alloc Remains	0	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	5,850	100.000%	\$794,545	(\$360,717)	\$433,828	\$64,391	\$498,218
Direct Billed					\$360,717		\$360,717
Total Full Functional Cost					\$794,545		\$858,935

Allocation Basis: CPU Usage

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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114 Information Technology Department (ITD)
Schedule 8.7

Summary of Allocated Costs

Department	Total	Radio Services	Telephone Services	WinTel and Countywide Projects	Storage	Departmental Services-IT Consulting	Network Connections
104- County Administrative Office	\$62,754	-	\$1,247	\$19,144	\$12,862	\$15,319	\$9,723
105- Risk Management	\$24,468	\$4,836	\$445	\$17,272	-	\$1,915	-
111- County Counsel	\$72,824	-	\$2,073	\$36,548	\$983	\$17,823	\$14,585
112- Human Resources	\$107,754	-	\$2,738	\$28,352	\$2,463	\$35,057	\$30,886
113- Facilities Management	\$152,694	\$1,575	\$3,131	\$111,785	-	\$5,008	\$33,174
114- Information Technology Department (ITD)	\$1,068,400	-	\$65,402	\$140,266	-	\$862,731	-
116- Central Services	\$30,716	-	\$2,094	-	-	\$16,340	\$12,725
117- Auditor-Controller-Treasurer-Tax Collector	\$202,501	-	\$7,045	\$90,705	\$10,654	\$167	\$68,928
200- Maintenance Projects	\$26,497	-	\$773	\$25,723	-	-	-
Subtotal for CSD	\$1,748,607	\$6,411	\$84,948	\$469,795	\$26,961	\$954,361	\$170,022
100- Board of Supervisors	\$36,933	-	\$1,289	\$19,027	-	\$6,836	\$10,150
109- Assessor	\$193,976	-	\$7,983	\$99,255	\$22,970	\$333	\$60,445
110- Clerk	\$136,105	\$2,214	\$2,323	\$32,554	\$15,981	\$18,174	\$31,965
130- Waste Mgmt	\$6,576	-	\$120	\$6,456	-	-	-
131- Grand Jury	\$26,070	-	\$186	\$1,192	\$282	\$5,502	\$17,724
132- District Attorney	\$857,979	-	\$10,029	\$159,678	\$39,249	\$522,215	\$84,986
134- Child Support Services	\$9,827	-	\$4,061	(\$3,040)	\$85	\$8,818	\$1,071
135- Public Defender	\$69,058	-	-	\$69,058	-	-	-
136- Sheriff	\$3,099,181	\$952,134	\$30,418	\$712,827	\$35,023	\$911,991	\$325,099
137- Animal Services	\$51,566	\$6,529	\$3,447	\$25,965	\$2,249	-	\$13,937
138- Emergency Services	\$81,395	\$47,940	\$5,605	\$11,638	\$165	\$5,169	\$9,847
139- Probation	\$953,939	\$65,365	\$14,859	\$213,289	\$12,696	\$484,772	\$120,890

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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114 Information Technology Department (ITD)
Schedule 8.7

Summary of Allocated Costs (continued)

Department	Total	Radio Services	Telephone Services	WinTel and Countywide Projects	Storage	Departmental Services-IT Consulting	Network Connections
140- County Fire	\$795,924	\$324,853	\$3,646	\$199,618	\$2,160	\$185,721	\$72,867
141- Ag Commissioner	\$102,084	\$2,457	\$5,573	\$60,393	\$1,206	-	\$30,147
142- Planning	\$425,033	\$5,488	\$11,046	\$139,262	\$17,965	\$5,336	\$79,078
160- Public Health	\$34,713	-	\$19,526	(\$10,720)	\$17,464	\$3,258	(\$5,548)
166- Behavioral Health	\$10,650	-	\$40,500	(\$35,639)	\$7,166	\$294	\$4,376
180- Social Services	\$55,839	-	\$58,187	(\$38,629)	\$26,016	\$1,623	\$13,691
184- Law Enforcement Medical Care	\$65,133	-	-	\$36,989	-	\$834	\$28,632
186- Veteran's Services	\$26,517	-	\$648	\$10,569	-	\$7,503	\$8,029
201- Public Works Special Services	\$23,197	-	\$95	\$23,102	-	-	-
215- Farm Advisor	\$42,826	-	\$1,863	\$5,244	\$1,401	\$14,506	\$17,421
230- Capital Projects	\$315	-	\$315	-	-	-	-
245- Roads	(\$11,134)	-	\$2,153	(\$13,287)	-	-	-
266- County Wide Automation	\$233,557	-	-	\$9,655	-	\$223,902	-
275- Organizational Management	(\$480)	-	-	(\$480)	-	-	-
290- Community Development	\$9,489	-	-	\$9,489	-	-	-
305- Parks	\$47,542	\$124	\$8,002	(\$6,185)	-	\$45,136	\$1,801
330- Wildlife and Grazing	(\$1)	-	-	(\$1)	-	-	-
331- Fish and Game	(\$13)	-	-	(\$13)	-	-	-
351- Emergency Medical Services	(\$153)	\$178	-	(\$331)	-	-	-
375- Driving Under the Influence	(\$893)	-	-	(\$970)	-	-	\$473
377- Library	\$727	-	\$6,616	(\$5,940)	-	\$217	\$92
405- Public Works	\$81,272	\$43,799	\$19,491	(\$6,537)	\$5,062	\$13,454	\$5,254
407- Fleet	(\$1,923)	-	\$566	(\$4,902)	\$201	\$1,560	\$420

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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114 Information Technology Department (ITD)
Schedule 8.7

Summary of Allocated Costs (continued)

Department	Total	Radio Services	Telephone Services	WinTel and Countywide Projects	Storage	Departmental Services-IT Consulting	Network Connections
408- Workers' Comp ISF	(\$2,116)	-	-	(\$2,116)	-	-	-
409- Liability Insurance ISF	(\$1,534)	-	-	(\$1,534)	-	-	-
410- Unemployment Insurance ISF	(\$19)	-	-	(\$19)	-	-	-
411- Medical Malpractice ISF	(\$207)	-	-	(\$207)	-	-	-
412- County Dental Plan ISF	(\$117)	-	-	(\$117)	-	-	-
425- Airports	\$9,831	\$2,230	\$2,211	(\$2,685)	\$738	\$6,934	\$67
427- Golf Courses	\$11,960	\$11,400	\$768	(\$1,672)	-	\$1,311	\$496
720- APCD	\$4,005	-	\$2,782	(\$2,675)	\$2,667	\$1,037	\$900
760- Pension Trust	\$38,156	-	\$1,425	(\$177)	\$2,011	\$26,795	(\$1,353)
791- Law Library	\$507	-	-	-	-	\$536	(\$29)
999- Other	\$647,463	\$213,478	\$31,024	(\$599)	\$233	\$491,853	(\$36,508)
2nd Alloc Remains	\$0	\$0	(\$0)	(\$0)	-	\$0	\$0
Totals	\$9,919,365	\$1,684,598	\$381,706	\$2,176,586	\$239,950	\$3,949,980	\$1,066,441
Direct Billed	\$7,754,250	\$240,942	\$1,032,859	\$2,469,491	\$89,544	\$1,524,910	\$1,009,032
Total Full Functional Cost	\$17,673,615	\$1,925,540	\$1,414,565	\$4,646,077	\$329,494	\$5,474,890	\$2,075,473
Less Direct Billed	(\$7,754,250)	(\$240,942)	(\$1,032,859)	(\$2,469,491)	(\$89,544)	(\$1,524,910)	(\$1,009,032)
Less CSD Amounts	(\$1,748,607)	(\$6,411)	(\$84,948)	(\$469,795)	(\$26,961)	(\$954,361)	(\$170,022)
Total Receiving Department Allocation	\$8,170,757	\$1,678,188	\$296,757	\$1,706,790	\$212,988	\$2,995,619	\$896,419

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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114 Information Technology Department (ITD)
Schedule 8.7

Summary of Allocated Costs (continued)

Department	Total	Groupware	Departmental Services- Servers
104- County Administrative Office	\$62,754	(\$431)	\$4,890
105- Risk Management	\$24,468	-	-
111- County Counsel	\$72,824	(\$818)	\$1,630
112- Human Resources	\$107,754	(\$1,522)	\$9,779
113- Facilities Management	\$152,694	(\$1,979)	-
114- Information Technology Department (ITD)	\$1,068,400	-	-
116- Central Services	\$30,716	(\$443)	-
117- Auditor-Controller-Treasurer-Tax Collector	\$202,501	(\$1,908)	\$26,911
200- Maintenance Projects	\$26,497	-	-
Subtotal for CSD	\$1,748,607	(\$7,102)	\$43,210
100- Board of Supervisors	\$36,933	(\$370)	-
109- Assessor	\$193,976	(\$2,306)	\$5,294
110- Clerk	\$136,105	(\$634)	\$33,529
130- Waste Mgmt	\$6,576	-	-
131- Grand Jury	\$26,070	(\$582)	\$1,765
132- District Attorney	\$857,979	(\$3,177)	\$44,999
134- Child Support Services	\$9,827	(\$825)	(\$341)
135- Public Defender	\$69,058	-	-
136- Sheriff	\$3,099,181	(\$11,692)	\$143,381
137- Animal Services	\$51,566	(\$561)	-
138- Emergency Services	\$81,395	(\$733)	\$1,765
139- Probation	\$953,939	(\$4,696)	\$46,764

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

114 Information Technology Department (ITD)
Schedule 8.7

Summary of Allocated Costs (continued)

Department	Total	Departmental	
		Groupware	Services- Servers
140- County Fire	\$795,924	-	\$7,059
141- Ag Commissioner	\$102,084	(\$1,222)	\$3,529
142- Planning	\$425,033	(\$2,992)	\$169,851
160- Public Health	\$34,713	(\$7,221)	\$17,954
166- Behavioral Health	\$10,650	(\$8,526)	\$2,479
180- Social Services	\$55,839	(\$13,799)	\$8,750
184- Law Enforcement Medical Care	\$65,133	(\$1,321)	-
186- Veteran's Services	\$26,517	(\$231)	-
201- Public Works Special Services	\$23,197	-	-
215- Farm Advisor	\$42,826	(\$258)	\$2,647
230- Capital Projects	\$315	-	-
245- Roads	(\$11,134)	-	-
266- County Wide Automation	\$233,557	-	-
275- Organizational Management	(\$480)	-	-
290- Community Development	\$9,489	-	-
305- Parks	\$47,542	(\$1,335)	-
330- Wildlife and Grazing	(\$1)	-	-
331- Fish and Game	(\$13)	-	-
351- Emergency Medical Services	(\$153)	-	-
375- Driving Under the Influence	(\$893)	(\$396)	-
377- Library	\$727	(\$258)	-
405- Public Works	\$81,272	(\$5,668)	\$6,416
407- Fleet	(\$1,923)	(\$331)	\$563

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

114 Information Technology Department (ITD)
Schedule 8.7

Summary of Allocated Costs (continued)

Department	Total	Groupware	Departmental Services- Servers
408- Workers' Comp ISF	(\$2,116)	-	-
409- Liability Insurance ISF	(\$1,534)	-	-
410- Unemployment Insurance ISF	(\$19)	-	-
411- Medical Malpractice ISF	(\$207)	-	-
412- County Dental Plan ISF	(\$117)	-	-
425- Airports	\$9,831	(\$568)	\$905
427- Golf Courses	\$11,960	(\$343)	-
720- APCD	\$4,005	(\$706)	-
760- Pension Trust	\$38,156	(\$264)	\$9,718
791- Law Library	\$507	-	-
999- Other	\$647,463	-	(\$52,018)
2nd Alloc Remains	\$0	(\$0)	(\$0)
Totals	\$9,919,365	(\$78,114)	\$498,218
Direct Billed	\$7,754,250	\$1,026,755	\$360,717
Total Full Functional Cost	\$17,673,615	\$948,641	\$858,935
Less Direct Billed	(\$7,754,250)	(\$1,026,755)	(\$360,717)
Less CSD Amounts	(\$1,748,607)	\$7,102	(\$43,210)
Total Receiving Department Allocation	\$8,170,757	(\$71,013)	\$455,009

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

**116 Central Services
Schedule 9.1**

Narrative

The Central Services Department provides Purchasing, Real Property Services and Mail Services for County Departments. As of January 1, 2016 the County separated the General Services Department into two departments, Facilities Management and Central Services. As of that date, Department 113, Facilities Management (formerly General Services), is no longer responsible for Mail Services or Purchasing Services. Department 116, Central Services, will now report those functions. A new function, Real Property Services, is now a part of Central Services. In the past, the Real Property Services function was combined in the General Services Multi Occupant Buildings function. Please see Appendix A for more information.

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

Purchasing

Solicitations- Costs for preparing and reviewing Requests for Proposals, Bids, etc.

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

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

Mail Services- Departmental costs for postage.

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

116 Central Services
Schedule 9.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	General Government	Description
C/A	Intrafund Charges	\$1,068,039	-	\$1,068,039	-	Intrafund Charges
	Total for C/A	\$1,068,039	-	\$1,068,039	-	
REV	Revenue	\$382,610	\$288,767	\$93,843	-	Revenue
	Total for REV	\$382,610	\$288,767	\$93,843	-	
Total per Books		\$1,450,649				
Less General Government		-				
Less Off the Top		(\$288,767)				
Less Direct Billed		(\$1,161,882)				
Difference		-				

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

116 Central Services
Schedule 9.3

Labor Distribution Summary
No Labor Distribution

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

116 Central Services
Schedule 9.4

Schedule of costs to be allocated

	Amount	General & Admin	Purchasing Services	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Not Allowed
<i>Total %</i>		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Wages and Benefits							
Salaries	\$1,653,338	\$690,992	\$150,044	\$165,964	\$489,515	-	-
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	\$1,653,338	\$690,992	\$150,044	\$165,964	\$489,515	-	-
Service And Supplies							
	DIST						
Services & Supplies	<i>PROP</i>	\$2,704,552	\$59,129	\$26,930	\$29,787	\$101,605	\$2,061,734
Taxes & Assessments	<i>DISA</i>	\$951					
Transfers Out	<i>DISA</i>	\$103,300					
Capital Outlay	<i>DISA</i>	-					
Services and Supplies Subtotal		\$2,704,552	\$59,129	\$26,930	\$29,787	\$101,605	\$2,061,734
Cost Adjustments							
Taxes & Assessments		(\$951)					
Revenues	<i>ADJP</i>	(\$288,767)	(\$258,650)	(\$30,117)	-	-	-
Transfers Out		(\$103,300)					
Capital Outlay		-					
Cost Adjustments Subtotal		(\$288,767)	(\$258,650)	(\$30,117)	-	-	-
Reallocate Admin			(\$491,471)	\$76,628	\$84,758	\$249,996	-
Functional Costs	\$4,069,123	-	\$223,485	\$280,509	\$841,116	\$2,061,734	-

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

116 Central Services
Schedule 9.4

Schedule of costs to be allocated (continued)

	Amount	Mail Services
<i>Total %</i>		<i>0.000%</i>
Wages and Benefits		
Salaries	\$1,653,338	\$156,823
Benefits	-	-
Wages and Benefits Subtotal	\$1,653,338	\$156,823
Service And Supplies		
	DIST	
Services & Supplies	<i>PROP</i> \$2,704,552	\$425,367
Taxes & Assessments	<i>DISA</i> \$951	
Transfers Out	<i>DISA</i> \$103,300	
Capital Outlay	<i>DISA</i> -	
Services and Supplies Subtotal	\$2,704,552	\$425,367
Cost Adjustments		
Taxes & Assessments	(\$951)	
Revenues	<i>ADJP</i> (\$288,767)	-
Transfers Out	(\$103,300)	
Capital Outlay	-	
Cost Adjustments Subtotal	(\$288,767)	-
Reallocate Admin		\$80,090
Functional Costs	\$4,069,123	\$662,280

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

**116 Central Services
Schedule 9.5**

Service to Service Costs

Department	First Incoming	Second Incoming	Purchasing Services	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Not Allowed
001- Building Depreciation	\$176,712	\$0	\$27,552	\$30,475	\$89,888	-	-
002- Equipment Depreciation	\$1,804	-	\$281	\$311	\$918	-	-
104- County Administrative Office	\$4,611	\$8,317	\$2,016	\$2,230	\$6,576	-	-
105- Risk Management	\$1,961	\$95	\$321	\$355	\$1,046	-	-
112- Human Resources	\$19,287	\$1,885	\$3,301	\$3,651	\$10,769	-	-
113- Facilities Management	\$92,719	\$5,174	\$15,263	\$16,882	\$49,795	-	-
114- Information Technology Department (ITD)	\$27,857	\$2,859	\$4,789	\$5,297	\$15,624	-	-
116- Central Services	-	\$37,570	\$5,858	\$6,479	\$19,111	-	-
117- Auditor-Controller-Treasurer-Tax Collector	-	\$29,338	\$4,574	\$5,060	\$14,923	-	-
200- Maintenance Projects	-	\$26,205	\$4,086	\$4,519	\$13,330	-	-
Subtotals	\$324,952	\$111,443	\$68,040	\$75,260	\$221,980	-	-
Functional Costs	\$4,069,123		\$223,485	\$280,509	\$841,116	\$2,061,734	-
Total Allocated Costs	\$4,505,517		\$291,525	\$355,769	\$1,063,096	\$2,061,734	-

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

116 Central Services
Schedule 9.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Mail Services
001- Building Depreciation	\$176,712	\$0	\$28,797
002- Equipment Depreciation	\$1,804	-	\$294
104- County Administrative Office	\$4,611	\$8,317	\$2,107
105- Risk Management	\$1,961	\$95	\$335
112- Human Resources	\$19,287	\$1,885	\$3,450
113- Facilities Management	\$92,719	\$5,174	\$15,953
114- Information Technology Department (ITD)	\$27,857	\$2,859	\$5,005
116- Central Services	-	\$37,570	\$6,122
117- Auditor-Controller-Treasurer-Tax Collector	-	\$29,338	\$4,781
200- Maintenance Projects	-	\$26,205	\$4,270
Subtotals	\$324,952	\$111,443	\$71,114
Functional Costs	\$4,069,123		\$662,280
Total Allocated Costs	\$4,505,517		\$733,394

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

116 Central Services
Schedule 9.6.1

Detail Allocations - Purchasing Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104- County Administrative Office	8	0.427%	\$1,170	-	\$1,170	-	\$1,170
105- Risk Management	3	0.160%	\$439	-	\$439	-	\$439
111- County Counsel	10	0.533%	\$1,462	-	\$1,462	-	\$1,462
112- Human Resources	19	1.013%	\$2,778	-	\$2,778	-	\$2,778
113- Facilities Management	200	10.667%	\$29,243	-	\$29,243	-	\$29,243
114- Information Technology Department (ITD)	63	3.360%	\$9,211	-	\$9,211	-	\$9,211
116- Central Services	15	0.800%	\$2,193	-	\$2,193	-	\$2,193
117- Auditor-Controller-Treasurer-Tax Collector	35	1.867%	\$5,117	-	\$5,117	\$391	\$5,508
200- Maintenance Projects	92	4.907%	\$13,452	-	\$13,452	\$1,027	\$14,478
100- Board of Supervisors	3	0.160%	\$439	-	\$439	\$33	\$472
103- Short-Term Financing	4	0.213%	\$585	-	\$585	\$45	\$629
109- Assessor	19	1.013%	\$2,778	-	\$2,778	\$212	\$2,990
110- Clerk	12	0.640%	\$1,755	-	\$1,755	\$134	\$1,888
130- Waste Mgmt	4	0.213%	\$585	-	\$585	\$45	\$629
131- Grand Jury	2	0.107%	\$292	-	\$292	\$22	\$315
132- District Attorney	56	2.987%	\$8,188	-	\$8,188	\$625	\$8,813
134- Child Support Services	6	0.320%	\$877	-	\$877	\$67	\$944
135- Public Defender	4	0.213%	\$585	-	\$585	\$45	\$629
136- Sheriff	120	6.400%	\$17,546	-	\$17,546	\$1,339	\$18,885
137- Animal Services	8	0.427%	\$1,170	-	\$1,170	\$89	\$1,259
138- Emergency Services	31	1.653%	\$4,533	-	\$4,533	\$346	\$4,879
139- Probation	30	1.600%	\$4,386	-	\$4,386	\$335	\$4,721

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

116 Central Services
Schedule 9.6.1

Detail Allocations - Purchasing Services
(continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
140- County Fire	40	2.133%	\$5,849	-	\$5,849	\$446	\$6,295
141- Ag Commissioner	8	0.427%	\$1,170	-	\$1,170	\$89	\$1,259
142- Planning	42	2.240%	\$6,141	-	\$6,141	\$469	\$6,610
160- Public Health	53	2.827%	\$7,749	-	\$7,749	\$591	\$8,341
166- Behavioral Health	97	5.173%	\$14,183	-	\$14,183	\$1,082	\$15,265
180- Social Services	145	7.733%	\$21,201	-	\$21,201	\$1,618	\$22,819
184- Law Enforcement Medical Care	6	0.320%	\$877	-	\$877	\$67	\$944
186- Veteran's Services	7	0.373%	\$1,023	-	\$1,023	\$78	\$1,102
201- Public Works Special Services	8	0.427%	\$1,170	-	\$1,170	\$89	\$1,259
215- Farm Advisor	4	0.213%	\$585	-	\$585	\$45	\$629
230- Capital Projects	69	3.680%	\$10,089	-	\$10,089	\$770	\$10,859
245- Roads	57	3.040%	\$8,334	-	\$8,334	\$636	\$8,970
266- County Wide Automation	36	1.920%	\$5,264	-	\$5,264	\$402	\$5,665
275- Organizational Management	10	0.533%	\$1,462	-	\$1,462	\$112	\$1,574
290- Community Development	2	0.107%	\$292	-	\$292	\$22	\$315
305- Parks	43	2.293%	\$6,287	-	\$6,287	\$480	\$6,767
375- Driving Under the Influence	1	0.053%	\$146	-	\$146	\$11	\$157
377- Library	23	1.227%	\$3,363	-	\$3,363	\$257	\$3,620
405- Public Works	285	15.200%	\$41,671	-	\$41,671	\$3,180	\$44,851
407- Fleet	43	2.293%	\$6,287	-	\$6,287	\$480	\$6,767
408- Workers' Comp ISF	25	1.333%	\$3,655	-	\$3,655	\$279	\$3,934
409- Liability Insurance ISF	1	0.053%	\$146	-	\$146	\$11	\$157

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

116 Central Services
Schedule 9.6.1

Detail Allocations - Purchasing Services
(continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
425- Airports	53	2.827%	\$7,749	-	\$7,749	\$591	\$8,341
427- Golf Courses	28	1.493%	\$4,094	-	\$4,094	\$312	\$4,406
430- Los Osos Sewer System	26	1.387%	\$3,802	-	\$3,802	\$290	\$4,092
720- APCD	9	0.480%	\$1,316	-	\$1,316	\$100	\$1,416
999- Other	10	0.533%	\$1,462	-	\$1,462	\$112	\$1,574
Subtotals	1,875	100.000%	\$274,149	-	\$274,149	\$17,376	\$291,525
Direct Billed						-	-
Total Full Functional Cost					\$274,149		\$291,525

Allocation Basis: Number of Purchase Orders issued

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

**116 Central Services
Schedule 9.6.2**

Detail Allocations - Purchasing Solicitations

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104- County Administrative Office	1,236	0.754%	\$2,538	-	\$2,538	-	\$2,538
105- Risk Management	4,985	3.041%	\$10,235	-	\$10,235	-	\$10,235
111- County Counsel	543	0.331%	\$1,115	-	\$1,115	-	\$1,115
112- Human Resources	2,341	1.428%	\$4,806	-	\$4,806	-	\$4,806
113- Facilities Management	11,304	6.896%	\$23,209	-	\$23,209	-	\$23,209
114- Information Technology Department (ITD)	8,861	5.406%	\$18,193	-	\$18,193	-	\$18,193
117- Auditor-Controller-Treasurer-Tax Collector	3,056	1.864%	\$6,274	-	\$6,274	\$436	\$6,711
100- Board of Supervisors	258	0.157%	\$530	-	\$530	\$37	\$567
109- Assessor	1,407	0.858%	\$2,889	-	\$2,889	\$201	\$3,090
110- Clerk	1,436	0.876%	\$2,948	-	\$2,948	\$205	\$3,153
131- Grand Jury	19	0.012%	\$39	-	\$39	\$3	\$42
132- District Attorney	2,538	1.548%	\$5,211	-	\$5,211	\$362	\$5,573
134- Child Support Services	726	0.443%	\$1,491	(\$1,616)	(\$125)	\$104	(\$22)
136- Sheriff	11,414	6.963%	\$23,435	-	\$23,435	\$1,629	\$25,064
137- Animal Services	1,337	0.816%	\$2,745	-	\$2,745	\$191	\$2,936
138- Emergency Services	1,060	0.647%	\$2,176	-	\$2,176	\$151	\$2,328
139- Probation	3,153	1.924%	\$6,474	-	\$6,474	\$450	\$6,924
140- County Fire	5,436	3.316%	\$11,161	-	\$11,161	\$776	\$11,937
141- Ag Commissioner	484	0.295%	\$994	-	\$994	\$69	\$1,063
142- Planning	4,372	2.667%	\$8,976	-	\$8,976	\$624	\$9,600
160- Public Health	12,329	7.521%	\$25,313	(\$27,444)	(\$2,131)	\$1,760	(\$371)
166- Behavioral Health	10,171	6.205%	\$20,883	(\$22,642)	(\$1,759)	\$1,452	(\$308)

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

116 Central Services
Schedule 9.6.2

Detail Allocations - Purchasing Solicitations
(continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
180- Social Services	8,331	5.082%	\$17,105	(\$18,545)	(\$1,440)	\$1,189	(\$251)
184- Law Enforcement Medical Care	4,818	2.939%	\$9,892	-	\$9,892	\$688	\$10,580
186- Veteran's Services	604	0.368%	\$1,240	-	\$1,240	\$86	\$1,326
215- Farm Advisor	389	0.237%	\$799	-	\$799	\$56	\$854
230- Capital Projects	0	0.000%	-	(\$4,144)	(\$4,144)	-	(\$4,144)
305- Parks	5,309	3.239%	\$10,900	(\$11,818)	(\$918)	\$758	(\$160)
377- Library	1,610	0.982%	\$3,306	(\$3,584)	(\$278)	\$230	(\$49)
405- Public Works	37,995	23.179%	\$78,010	(\$84,576)	(\$6,566)	\$5,423	(\$1,143)
407- Fleet	8,787	5.361%	\$18,041	(\$19,560)	(\$1,519)	\$1,254	(\$265)
425- Airports	6,161	3.759%	\$12,650	(\$13,713)	(\$1,063)	\$879	(\$184)
427- Golf Courses	931	0.568%	\$1,911	(\$2,071)	(\$160)	\$133	(\$27)
720- APCD	508	0.310%	\$1,043	(\$1,130)	(\$87)	\$73	(\$14)
760- Pension Trust	9	0.005%	\$18	-	\$18	\$1	\$20
999- Other	0	0.000%	-	(\$21)	(\$21)	-	(\$21)
2nd Alloc Remains	0	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	163,918	100.000%	\$336,549	(\$210,864)	\$125,685	\$19,219	\$144,905
Direct Billed					\$210,864		\$210,864
Total Full Functional Cost					\$336,549		\$355,769

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 9.6.3

Detail Allocations - Real Property Svcs

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114- Information Technology Department (ITD)	5,826	1.746%	\$17,574	(\$7,696)	\$9,878	-	\$9,878
116- Central Services	11,803	3.538%	\$35,604	(\$113)	\$35,491	-	\$35,491
200- Maintenance Projects	225	0.067%	\$679	(\$464)	\$215	\$40	\$255
100- Board of Supervisors	15,121	4.532%	\$45,613	-	\$45,613	\$2,713	\$48,325
110- Clerk	31	0.009%	\$94	-	\$94	\$6	\$99
134- Child Support Services	855	0.256%	\$2,579	(\$1,765)	\$814	\$153	\$968
136- Sheriff	12,837	3.848%	\$38,723	(\$20,199)	\$18,524	\$2,303	\$20,827
137- Animal Services	31	0.009%	\$94	-	\$94	\$6	\$99
139- Probation	2,281	0.684%	\$6,881	-	\$6,881	\$409	\$7,290
140- County Fire	1,677	0.503%	\$5,059	(\$1,552)	\$3,507	\$301	\$3,808
141- Ag Commissioner	164	0.049%	\$495	-	\$495	\$29	\$524
160- Public Health	2,466	0.739%	\$7,439	(\$232)	\$7,207	\$442	\$7,649
166- Behavioral Health	28,587	8.568%	\$86,233	(\$58,999)	\$27,234	\$5,128	\$32,363
180- Social Services	18,354	5.501%	\$55,365	(\$33,921)	\$21,444	\$3,292	\$24,737
230- Capital Projects	6,489	1.945%	\$19,574	(\$13,492)	\$6,082	\$1,164	\$7,246
245- Roads	12	0.004%	\$36	(\$38,300)	(\$38,264)	\$2	(\$38,262)
305- Parks	8,714	2.612%	\$26,286	(\$16,305)	\$9,981	\$1,563	\$11,544
377- Library	18,574	5.567%	\$56,029	(\$38,333)	\$17,696	\$3,332	\$21,028
405- Public Works	5,011	1.502%	\$15,116	(\$2,064)	\$13,052	\$899	\$13,951
425- Airports	29,170	8.743%	\$87,992	(\$60,200)	\$27,792	\$5,233	\$33,025
427- Golf Courses	12	0.004%	\$36	(\$24)	\$12	\$2	\$14
720- APCD	0	0.000%	-	(\$300)	(\$300)	-	(\$300)

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

116 Central Services
Schedule 9.6.3

Detail Allocations - Real Property Svcs
(continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
999- Other	165,392	49.573%	\$498,909	(\$290,095)	\$208,814	\$29,669	\$238,483
Subtotals	333,632	100.000%	\$1,006,409	(\$584,054)	\$422,355	\$56,687	\$479,042
Direct Billed					\$584,054		\$584,054
Total Full Functional Cost					\$1,006,409		\$1,063,096

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 9.6.4

Detail Allocations - Social Services Rents

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
180- Social Services	1	100.000%	\$2,061,734	-	\$2,061,734	-	\$2,061,734
Subtotals		1	100.000%	\$2,061,734	-	\$2,061,734	\$2,061,734
Direct Billed						-	-
Total Full Functional Cost					\$2,061,734		\$2,061,734

Allocation Basis: Direct to DSS

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116 Central Services
Schedule 9.6.5

Detail Allocations - Mail Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104- County Administrative Office	452	0.124%	\$887	(\$452)	\$435	-	\$435
105- Risk Management	4,997	1.370%	\$9,801	(\$4,997)	\$4,804	-	\$4,804
111- County Counsel	1,703	0.467%	\$3,340	(\$1,703)	\$1,637	-	\$1,637
112- Human Resources	951	0.261%	\$1,865	(\$951)	\$914	-	\$914
113- Facilities Management	155	0.043%	\$304	(\$155)	\$149	-	\$149
114- Information Technology Department (ITD)	177	0.049%	\$347	(\$177)	\$170	-	\$170
116- Central Services	0	0.000%	-	(\$114)	(\$114)	-	(\$114)
117- Auditor-Controller-Treasurer-Tax Collector	20,462	5.611%	\$40,134	(\$20,462)	\$19,672	\$1,043	\$20,715
100- Board of Supervisors	340	0.093%	\$667	(\$340)	\$327	\$17	\$344
109- Assessor	13,770	3.776%	\$27,008	(\$13,770)	\$13,238	\$702	\$13,940
110- Clerk	44,197	12.120%	\$86,688	(\$44,197)	\$42,491	\$2,253	\$44,744
130- Waste Mgmt	151	0.041%	\$296	(\$151)	\$145	\$8	\$153
131- Grand Jury	184	0.050%	\$361	(\$184)	\$177	\$9	\$186
132- District Attorney	13,213	3.623%	\$25,916	(\$13,213)	\$12,703	\$674	\$13,377
134- Child Support Services	8,514	2.335%	\$16,699	(\$8,514)	\$8,185	\$434	\$8,619
136- Sheriff	11,311	3.102%	\$22,185	(\$11,311)	\$10,874	\$577	\$11,451
137- Animal Services	4,099	1.124%	\$8,040	(\$4,099)	\$3,941	\$209	\$4,150
138- Emergency Services	656	0.180%	\$1,287	(\$656)	\$631	\$33	\$664
139- Probation	56,470	15.486%	\$110,760	(\$56,470)	\$54,290	\$2,879	\$57,169
141- Ag Commissioner	3,307	0.907%	\$6,486	(\$3,307)	\$3,179	\$169	\$3,348
142- Planning	13,567	3.721%	\$26,610	(\$13,567)	\$13,043	\$692	\$13,735
160- Public Health	19,111	5.241%	\$37,484	(\$19,111)	\$18,373	\$974	\$19,348

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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**116 Central Services
Schedule 9.6.5**

Detail Allocations - Mail Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
166- Behavioral Health	10,332	2.833%	\$20,265	(\$10,332)	\$9,933	\$527	\$10,460
180- Social Services	109,693	30.081%	\$215,152	(\$109,693)	\$105,459	\$5,592	\$111,051
184- Law Enforcement Medical Care	109	0.030%	\$214	(\$109)	\$105	\$6	\$110
186- Veteran's Services	568	0.156%	\$1,114	(\$568)	\$546	\$29	\$575
215- Farm Advisor	4	0.001%	\$8	(\$4)	\$4	\$0	\$4
245- Roads	1,307	0.358%	\$2,564	(\$1,307)	\$1,257	\$67	\$1,323
305- Parks	626	0.172%	\$1,228	(\$626)	\$602	\$32	\$634
375- Driving Under the Influence	20	0.005%	\$39	(\$20)	\$19	\$1	\$20
377- Library	444	0.122%	\$871	(\$444)	\$427	\$23	\$449
405- Public Works	12,999	3.565%	\$25,496	(\$8,037)	\$17,459	\$663	\$18,122
407- Fleet	92	0.025%	\$180	(\$92)	\$88	\$5	\$93
425- Airports	962	0.264%	\$1,887	(\$962)	\$925	\$49	\$974
427- Golf Courses	93	0.026%	\$182	(\$93)	\$89	\$5	\$94
430- Los Osos Sewer System	305	0.084%	\$598	(\$305)	\$293	\$16	\$309
720- APCD	4,084	1.120%	\$8,010	(\$5,171)	\$2,839	\$208	\$3,048
999- Other	5,230	1.434%	\$10,258	(\$11,296)	(\$1,038)	\$267	(\$771)
2nd Alloc Remains	0	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	364,655	100.000%	\$715,234	(\$366,960)	\$348,274	\$18,161	\$366,434
Direct Billed					\$366,960		\$366,960
Total Full Functional Cost					\$715,234		\$733,394

Allocation Basis: Billings for mail services

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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116 Central Services
Schedule 9.7

Summary of Allocated Costs

Department	Total	Purchasing Services	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Mail Services
104- County Administrative Office	\$4,142	\$1,170	\$2,538	-	-	\$435
105- Risk Management	\$15,478	\$439	\$10,235	-	-	\$4,804
111- County Counsel	\$4,214	\$1,462	\$1,115	-	-	\$1,637
112- Human Resources	\$8,499	\$2,778	\$4,806	-	-	\$914
113- Facilities Management	\$52,601	\$29,243	\$23,209	-	-	\$149
114- Information Technology Department (ITD)	\$37,453	\$9,211	\$18,193	\$9,878	-	\$170
116- Central Services	\$37,570	\$2,193	-	\$35,491	-	(\$114)
117- Auditor-Controller-Treasurer-Tax Collector	\$32,934	\$5,508	\$6,711	-	-	\$20,715
200- Maintenance Projects	\$14,733	\$14,478	-	\$255	-	-
Subtotal for CSD	\$207,624	\$66,482	\$66,807	\$45,624	-	\$28,711
100- Board of Supervisors	\$49,708	\$472	\$567	\$48,325	-	\$344
103- Short-Term Financing	\$629	\$629	-	-	-	-
109- Assessor	\$20,020	\$2,990	\$3,090	-	-	\$13,940
110- Clerk	\$49,885	\$1,888	\$3,153	\$99	-	\$44,744
130- Waste Mgmt	\$782	\$629	-	-	-	\$153
131- Grand Jury	\$543	\$315	\$42	-	-	\$186
132- District Attorney	\$27,763	\$8,813	\$5,573	-	-	\$13,377
134- Child Support Services	\$10,509	\$944	(\$22)	\$968	-	\$8,619
135- Public Defender	\$629	\$629	-	-	-	-
136- Sheriff	\$76,227	\$18,885	\$25,064	\$20,827	-	\$11,451
137- Animal Services	\$8,444	\$1,259	\$2,936	\$99	-	\$4,150
138- Emergency Services	\$7,870	\$4,879	\$2,328	-	-	\$664

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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116 Central Services
Schedule 9.7

Summary of Allocated Costs (continued)

Department	Total	Purchasing Services	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Mail Services
139- Probation	\$76,104	\$4,721	\$6,924	\$7,290	-	\$57,169
140- County Fire	\$22,039	\$6,295	\$11,937	\$3,808	-	-
141- Ag Commissioner	\$6,194	\$1,259	\$1,063	\$524	-	\$3,348
142- Planning	\$29,945	\$6,610	\$9,600	-	-	\$13,735
160- Public Health	\$34,967	\$8,341	(\$371)	\$7,649	-	\$19,348
166- Behavioral Health	\$57,780	\$15,265	(\$308)	\$32,363	-	\$10,460
180- Social Services	\$2,220,089	\$22,819	(\$251)	\$24,737	\$2,061,734	\$111,051
184- Law Enforcement Medical Care	\$11,634	\$944	\$10,580	-	-	\$110
186- Veteran's Services	\$3,003	\$1,102	\$1,326	-	-	\$575
201- Public Works Special Services	\$1,259	\$1,259	-	-	-	-
215- Farm Advisor	\$1,488	\$629	\$854	-	-	\$4
230- Capital Projects	\$13,961	\$10,859	(\$4,144)	\$7,246	-	-
245- Roads	(\$27,968)	\$8,970	-	(\$38,262)	-	\$1,323
266- County Wide Automation	\$5,665	\$5,665	-	-	-	-
275- Organizational Management	\$1,574	\$1,574	-	-	-	-
290- Community Development	\$315	\$315	-	-	-	-
305- Parks	\$18,785	\$6,767	(\$160)	\$11,544	-	\$634
375- Driving Under the Influence	\$178	\$157	-	-	-	\$20
377- Library	\$25,048	\$3,620	(\$49)	\$21,028	-	\$449
405- Public Works	\$75,781	\$44,851	(\$1,143)	\$13,951	-	\$18,122
407- Fleet	\$6,595	\$6,767	(\$265)	-	-	\$93
408- Workers' Comp ISF	\$3,934	\$3,934	-	-	-	-
409- Liability Insurance ISF	\$157	\$157	-	-	-	-

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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116 Central Services
Schedule 9.7

Summary of Allocated Costs (continued)

Department	Total	Purchasing Services	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Mail Services
425- Airports	\$42,155	\$8,341	(\$184)	\$33,025	-	\$974
427- Golf Courses	\$4,488	\$4,406	(\$27)	\$14	-	\$94
430- Los Osos Sewer System	\$4,400	\$4,092	-	-	-	\$309
720- APCD	\$4,149	\$1,416	(\$14)	(\$300)	-	\$3,048
760- Pension Trust	\$20	-	\$20	-	-	-
999- Other	\$239,265	\$1,574	(\$21)	\$238,483	-	(\$771)
2nd Alloc Remains	(\$0)	-	(\$0)	-	-	(\$0)
Totals	\$3,343,639	\$291,525	\$144,905	\$479,042	\$2,061,734	\$366,434
Direct Billed	\$1,161,878	-	\$210,864	\$584,054	-	\$366,960
Total Full Functional Cost	\$4,505,517	\$291,525	\$355,769	\$1,063,096	\$2,061,734	\$733,394
Less Direct Billed	(\$1,161,878)	-	(\$210,864)	(\$584,054)	-	(\$366,960)
Less CSD Amounts	(\$207,624)	(\$66,482)	(\$66,807)	(\$45,624)	-	(\$28,711)
Total Receiving Department Allocation	\$3,136,016	\$225,043	\$78,098	\$433,417	\$2,061,734	\$337,724

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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**117 Auditor-Controller-Treasurer-Tax Collector
Schedule 10.1**

Narrative

The separate 107 Auditor-Controller and 108 Treasurer, Tax Collector, and Public Administrator departments were combined beginning Fiscal Year 2017-2018 into 117 Auditor-Controller-Treasurer-Tax Collector-Public Administrator. The overall purpose is to effectively perform the duties of each function under the applicable laws. This department has been functionalized based on the project summary by classification report produced by the County's cost accounting system. The investment, public administrator, tax functions, and certain audit costs are considered unallowable costs of General Government and are not allocated. Please see Appendix A for more information.

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.

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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**117 Auditor-Controller-Treasurer-Tax Collector
 Schedule 10.2**

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	General Government	Description
C/A	Inter/Intra Fund Charges	\$56,223	\$36,035	\$20,188		Inter/Intra Fund Charges
	Total for C/A	\$56,223	\$36,035	\$20,188	-	
REV	Revenues	\$2,231,359	\$314,729	\$47,828	\$1,868,802	Revenues
	Total for REV	\$2,231,359	\$314,729	\$47,828	\$1,868,802	

Total per Books	\$2,287,582
Less General Government	(\$1,868,802)
Less Off the Top	(\$350,764)
Less Direct Billed	(\$68,016)
Difference	-

Fiscal Year FY2017-18 Actuals
For Use In Year 2019-20

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Date Printed: 1/2/2019

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 10.3

Labor Distribution Summary
No Labor Distribution

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117 Auditor-Controller-Treasurer-Tax Collector
Schedule 10.4

Schedule of costs to be allocated

		General & Admin	Not Allowed	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services
<i>Total %</i>		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Wages and Benefits							
Salaries	\$7,968,423	\$2,116,854	\$2,229,333	\$459,831	\$437,110	\$2,167,282	\$25,204
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	\$7,968,423	\$2,116,854	\$2,229,333	\$459,831	\$437,110	\$2,167,282	\$25,204
Service And Supplies							
Services and Supplies	SAL \$576,355	\$153,112	\$161,247	\$33,260	\$31,616	\$156,759	\$1,823
Revenue	PROP (\$2,219,567)	(\$157,273)	(\$1,868,802)	(\$1,167)	(\$64,993)	(\$83,641)	(\$29,575)
Bank Charges	PROP \$124,400	-	-	-	-	-	-
Annual Audit	PROP \$90,593	\$90,593	-	-	-	-	-
Services and Supplies Subtotal	(\$1,428,219)	\$86,432	(\$1,707,555)	\$32,093	(\$33,377)	\$73,118	(\$27,752)
Cost Adjustments							
Cost Adjustments Subtotal	-	-	-	-	-	-	-
Reallocate Admin		(\$2,203,286)	\$839,409	\$173,140	\$164,585	\$816,045	\$9,490
Functional Costs	\$6,540,204	-	\$1,361,187	\$665,063	\$568,318	\$3,056,445	\$6,942

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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117 Auditor-Controller-Treasurer-Tax Collector
Schedule 10.4

Schedule of costs to be allocated (continued)

	Amount	Services Accounts Payable	Warrant Reconciliation
<i>Total %</i>		<i>0.000%</i>	<i>0.000%</i>
Wages and Benefits			
Salaries	\$7,968,423	\$4,184	\$528,625
Benefits	-	-	-
Wages and Benefits Subtotal	\$7,968,423	\$4,184	\$528,625
Service And Supplies			
Services and Supplies	SAL \$576,355	\$303	\$38,235
Revenue	PROP (\$2,219,567)	(\$4,184)	(\$9,932)
Bank Charges	PROP \$124,400	-	\$124,400
Annual Audit	PROP \$90,593	-	-
Services and Supplies Subtotal	(\$1,428,219)	(\$3,881)	\$152,703
Cost Adjustments			
Cost Adjustments Subtotal	-	-	-
Reallocate Admin		\$1,575	\$199,043
Functional Costs	\$6,540,204	\$1,878	\$880,371

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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117 Auditor-Controller-Treasurer-Tax Collector
Schedule 10.5

Service to Service Costs

Department	First Incoming	Second Incoming	Not Allowed	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services
001- Building Depreciation	\$302,334	-	\$122,855	\$30,714	\$18,428	\$79,856	\$24,571
002- Equipment Depreciation	\$1,130,995	(\$0)	\$458,781	\$114,695	\$68,817	\$298,207	\$91,756
104- County Administrative Office	\$15,982	\$30,792	-	-	-	-	-
105- Risk Management	\$8,265	\$401	-	-	-	-	-
111- County Counsel	\$42,677	\$2,666	-	-	-	-	-
112- Human Resources	\$81,280	\$7,942	-	-	-	-	-
113- Facilities Management	\$209,979	\$14,908	-	-	-	-	-
114- Information Technology Department (ITD)	\$187,266	\$15,235	\$125,352	\$8,662	\$5,197	\$22,520	\$6,929
116- Central Services	\$31,064	\$1,870	-	-	-	-	-
117- Auditor-Controller-Treasurer-Tax Collector	-	\$83,331	-	-	-	-	-
200- Maintenance Projects	-	\$246,822	-	-	-	-	-
Subtotals	\$2,009,841	\$403,968	\$1,066,185	\$232,349	\$139,409	\$604,107	\$185,879
Functional Costs	\$6,540,204		\$1,361,187	\$665,063	\$568,318	\$3,056,445	\$6,942
Total Allocated Costs	\$8,954,013		\$2,427,372	\$897,412	\$707,727	\$3,660,552	\$192,821

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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117 Auditor-Controller-Treasurer-Tax Collector
Schedule 10.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Services Accounts Payable	Warrant Reconciliation
001- Building Depreciation	\$302,334	-	-	\$24,571
002- Equipment Depreciation	\$1,130,995	(\$0)	-	\$91,756
104- County Administrative Office	\$15,982	\$30,792	-	-
105- Risk Management	\$8,265	\$401	-	-
111- County Counsel	\$42,677	\$2,666	-	-
112- Human Resources	\$81,280	\$7,942	-	-
113- Facilities Management	\$209,979	\$14,908	-	-
114- Information Technology Department (ITD)	\$187,266	\$15,235	-	\$6,929
116- Central Services	\$31,064	\$1,870	-	-
117- Auditor-Controller-Treasurer-Tax Collector	-	\$83,331	-	-
200- Maintenance Projects	-	\$246,822	-	-
Subtotals	\$2,009,841	\$403,968	-	\$185,879
Functional Costs	\$6,540,204		\$1,878	\$880,371
Total Allocated Costs	\$8,954,013		\$1,878	\$1,066,250

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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**117 Auditor-Controller-Treasurer-Tax Collector
Schedule 10.6.1**

Detail Allocations - Accounts Payable

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104- County Administrative Office	163	0.258%	\$2,112	-	\$2,112	-	\$2,112
105- Risk Management	70	0.111%	\$907	-	\$907	-	\$907
111- County Counsel	421	0.666%	\$5,456	-	\$5,456	-	\$5,456
112- Human Resources	358	0.567%	\$4,639	-	\$4,639	-	\$4,639
113- Facilities Management	3,710	5.873%	\$48,079	-	\$48,079	-	\$48,079
114- Information Technology Department (ITD)	1,183	1.873%	\$15,331	-	\$15,331	-	\$15,331
116- Central Services	497	0.787%	\$6,441	-	\$6,441	-	\$6,441
117- Auditor-Controller-Treasurer-Tax Collector	478	0.757%	\$6,194	-	\$6,194	-	\$6,194
200- Maintenance Projects	388	0.614%	\$5,028	-	\$5,028	\$4	\$5,032
100- Board of Supervisors	137	0.217%	\$1,775	-	\$1,775	\$1	\$1,777
103- Short-Term Financing	39	0.062%	\$505	-	\$505	\$0	\$506
106- Contributions to Other Agencies	211	0.334%	\$2,734	-	\$2,734	\$2	\$2,736
109- Assessor	413	0.654%	\$5,352	-	\$5,352	\$4	\$5,356
110- Clerk	914	1.447%	\$11,845	-	\$11,845	\$9	\$11,854
130- Waste Mgmt	124	0.196%	\$1,607	-	\$1,607	\$1	\$1,608
131- Grand Jury	290	0.459%	\$3,758	-	\$3,758	\$3	\$3,761
132- District Attorney	1,466	2.321%	\$18,998	-	\$18,998	\$14	\$19,013
134- Child Support Services	149	0.236%	\$1,931	-	\$1,931	\$1	\$1,932
135- Public Defender	1,386	2.194%	\$17,961	-	\$17,961	\$14	\$17,975
136- Sheriff	4,552	7.206%	\$58,990	-	\$58,990	\$45	\$59,035
137- Animal Services	880	1.393%	\$11,404	-	\$11,404	\$9	\$11,413
138- Emergency Services	223	0.353%	\$2,890	-	\$2,890	\$2	\$2,892

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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**117 Auditor-Controller-Treasurer-Tax Collector
Schedule 10.6.1**

**Detail Allocations - Accounts Payable
(continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
139- Probation	782	1.238%	\$10,134	-	\$10,134	\$8	\$10,142
140- County Fire	2,071	3.279%	\$26,838	-	\$26,838	\$20	\$26,859
141- Ag Commissioner	748	1.184%	\$9,693	-	\$9,693	\$7	\$9,701
142- Planning	970	1.536%	\$12,570	-	\$12,570	\$10	\$12,580
160- Public Health	3,196	5.060%	\$41,418	-	\$41,418	\$31	\$41,449
166- Behavioral Health	5,507	8.718%	\$71,366	-	\$71,366	\$54	\$71,420
180- Social Services	557	0.882%	\$7,218	-	\$7,218	\$5	\$7,224
184- Law Enforcement Medical Care	1,951	3.089%	\$25,283	-	\$25,283	\$19	\$25,303
186- Veteran's Services	163	0.258%	\$2,112	-	\$2,112	\$2	\$2,114
201- Public Works Special Services	100	0.158%	\$1,296	-	\$1,296	\$1	\$1,297
215- Farm Advisor	157	0.249%	\$2,035	-	\$2,035	\$2	\$2,036
245- Roads	1,469	2.326%	\$19,037	-	\$19,037	\$14	\$19,052
266- County Wide Automation	35	0.055%	\$454	-	\$454	\$0	\$454
275- Organizational Management	455	0.720%	\$5,896	-	\$5,896	\$4	\$5,901
290- Community Development	15	0.024%	\$194	-	\$194	\$0	\$195
305- Parks	4,417	6.993%	\$57,241	-	\$57,241	\$43	\$57,284
331- Fish and Game	11	0.017%	\$143	-	\$143	\$0	\$143
351- Emergency Medical Services	3	0.005%	\$39	-	\$39	\$0	\$39
375- Driving Under the Influence	89	0.141%	\$1,153	-	\$1,153	\$1	\$1,154
377- Library	1,969	3.117%	\$25,517	-	\$25,517	\$19	\$25,536
405- Public Works	8,379	13.265%	\$108,585	-	\$108,585	\$82	\$108,667
407- Fleet	1,031	1.632%	\$13,361	-	\$13,361	\$10	\$13,371

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 10.6.1

Detail Allocations - Accounts Payable
(continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
408- Workers' Comp ISF	2,100	3.325%	\$27,214	-	\$27,214	\$21	\$27,235
409- Liability Insurance ISF	40	0.063%	\$518	-	\$518	\$0	\$519
410- Unemployment Insurance ISF	4	0.006%	\$52	-	\$52	\$0	\$52
411- Medical Malpractice ISF	2	0.003%	\$26	-	\$26	\$0	\$26
412- County Dental Plan ISF	6	0.009%	\$78	-	\$78	\$0	\$78
413- OPEB ISF	2	0.003%	\$26	-	\$26	\$0	\$26
425- Airports	1,136	1.798%	\$14,722	-	\$14,722	\$11	\$14,733
427- Golf Courses	1,136	1.798%	\$14,722	-	\$14,722	\$11	\$14,733
720- APCD	687	1.088%	\$8,903	(\$10,521)	(\$1,618)	\$7	(\$1,611)
760- Pension Trust	20	0.032%	\$259	-	\$259	\$0	\$259
791- Law Library	114	0.180%	\$1,477	-	\$1,477	\$1	\$1,478
999- Other	5,792	9.169%	\$75,060	-	\$75,060	\$57	\$75,117
2nd Alloc Remains	0	0.000%	-	-	-	\$0	\$0
Subtotals	63,166	100.000%	\$818,580	(\$10,521)	\$808,059	\$554	\$808,613
Direct Billed					\$10,521		\$10,521
Total Full Functional Cost					\$818,580		\$819,134

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 10.6.2**

Detail Allocations - Payroll Processing

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104- County Administrative Office	11	0.405%	\$2,672	-	\$2,672	-	\$2,672
105- Risk Management	7	0.257%	\$1,700	-	\$1,700	-	\$1,700
111- County Counsel	23	0.846%	\$5,587	-	\$5,587	-	\$5,587
112- Human Resources	24	0.883%	\$5,829	-	\$5,829	-	\$5,829
113- Facilities Management	49	1.802%	\$11,902	-	\$11,902	-	\$11,902
114- Information Technology Department (ITD)	82	3.016%	\$19,917	-	\$19,917	-	\$19,917
116- Central Services	14	0.515%	\$3,401	-	\$3,401	-	\$3,401
117- Auditor-Controller-Treasurer-Tax Collector	59	2.170%	\$14,331	-	\$14,331	-	\$14,331
100- Board of Supervisors	14	0.515%	\$3,401	-	\$3,401	\$2	\$3,402
109- Assessor	80	2.942%	\$19,431	-	\$19,431	\$11	\$19,442
110- Clerk	23	0.846%	\$5,587	-	\$5,587	\$3	\$5,590
132- District Attorney	104	3.825%	\$25,261	-	\$25,261	\$14	\$25,275
134- Child Support Services	31	1.140%	\$7,530	-	\$7,530	\$4	\$7,534
136- Sheriff	408	15.006%	\$99,101	-	\$99,101	\$55	\$99,156
137- Animal Services	21	0.772%	\$5,101	-	\$5,101	\$3	\$5,104
138- Emergency Services	7	0.257%	\$1,700	-	\$1,700	\$1	\$1,701
139- Probation	157	5.774%	\$38,134	-	\$38,134	\$21	\$38,156
141- Ag Commissioner	48	1.765%	\$11,659	-	\$11,659	\$7	\$11,665
142- Planning	91	3.347%	\$22,103	-	\$22,103	\$12	\$22,116
160- Public Health	178	6.547%	\$43,235	-	\$43,235	\$24	\$43,259
166- Behavioral Health	308	11.328%	\$74,811	-	\$74,811	\$42	\$74,853
180- Social Services	506	18.610%	\$122,904	-	\$122,904	\$69	\$122,973

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

**117 Auditor-Controller-Treasurer-Tax Collector
Schedule 10.6.2**

**Detail Allocations - Payroll Processing
(continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
184- Law Enforcement Medical Care	23	0.846%	\$5,587	-	\$5,587	\$3	\$5,590
186- Veteran's Services	8	0.294%	\$1,943	-	\$1,943	\$1	\$1,944
215- Farm Advisor	5	0.184%	\$1,214	-	\$1,214	\$1	\$1,215
275- Organizational Management	2	0.074%	\$486	-	\$486	\$0	\$486
305- Parks	56	2.060%	\$13,602	-	\$13,602	\$8	\$13,610
375- Driving Under the Influence	9	0.331%	\$2,186	-	\$2,186	\$1	\$2,187
377- Library	76	2.795%	\$18,460	-	\$18,460	\$10	\$18,470
405- Public Works	231	8.496%	\$56,108	-	\$56,108	\$31	\$56,140
407- Fleet	13	0.478%	\$3,158	-	\$3,158	\$2	\$3,159
425- Airports	14	0.515%	\$3,401	-	\$3,401	\$2	\$3,402
427- Golf Courses	15	0.552%	\$3,643	-	\$3,643	\$2	\$3,645
720- APCD	21	0.772%	\$5,101	(\$8,000)	(\$2,899)	\$3	(\$2,896)
760- Pension Trust	1	0.037%	\$243	-	\$243	\$0	\$243
2nd Alloc Remains	0	0.000%	-	-	-	\$0	\$0
Subtotals	2,719	100.000%	\$660,428	(\$8,000)	\$652,428	\$332	\$652,760
Direct Billed					\$8,000		\$8,000
Total Full Functional Cost					\$660,428		\$660,760

Allocation Basis: Number of employees for each department

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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**117 Auditor-Controller-Treasurer-Tax Collector
Schedule 10.6.3**

Detail Allocations - Enterprise Financial System

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104- County Administrative Office	2,229,541	0.449%	\$15,501	-	\$15,501	-	\$15,501
105- Risk Management	1,784,575	0.359%	\$12,408	-	\$12,408	-	\$12,408
111- County Counsel	4,691,562	0.944%	\$32,619	-	\$32,619	-	\$32,619
112- Human Resources	3,670,596	0.739%	\$25,520	-	\$25,520	-	\$25,520
113- Facilities Management	7,828,602	1.575%	\$54,430	-	\$54,430	-	\$54,430
114- Information Technology Department (ITD)	16,602,003	3.340%	\$115,428	-	\$115,428	-	\$115,428
116- Central Services	2,296,157	0.462%	\$15,964	-	\$15,964	-	\$15,964
117- Auditor-Controller-Treasurer-Tax Collector	8,544,778	1.719%	\$59,409	-	\$59,409	-	\$59,409
200- Maintenance Projects	5,567,183	1.120%	\$38,707	-	\$38,707	\$18	\$38,725
100- Board of Supervisors	1,663,541	0.335%	\$11,566	-	\$11,566	\$5	\$11,571
109- Assessor	9,715,075	1.955%	\$67,546	-	\$67,546	\$31	\$67,577
110- Clerk	3,146,388	0.633%	\$21,876	-	\$21,876	\$10	\$21,886
130- Waste Mgmt	806,845	0.162%	\$5,610	-	\$5,610	\$3	\$5,612
131- Grand Jury	90,889	0.018%	\$632	-	\$632	\$0	\$632
132- District Attorney	16,216,561	3.263%	\$112,748	-	\$112,748	\$52	\$112,800
134- Child Support Services	3,812,941	0.767%	\$26,510	-	\$26,510	\$12	\$26,522
135- Public Defender	6,259,226	1.259%	\$43,518	-	\$43,518	\$20	\$43,538
136- Sheriff	72,998,597	14.687%	\$507,535	-	\$507,535	\$234	\$507,769
137- Animal Services	2,680,581	0.539%	\$18,637	-	\$18,637	\$9	\$18,646
138- Emergency Services	1,318,614	0.265%	\$9,168	-	\$9,168	\$4	\$9,172
139- Probation	21,549,471	4.336%	\$149,826	-	\$149,826	\$69	\$149,895
140- County Fire	20,195,476	4.063%	\$140,412	-	\$140,412	\$65	\$140,477

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

**117 Auditor-Controller-Treasurer-Tax Collector
Schedule 10.6.3**

**Detail Allocations - Enterprise Financial
System (continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
141- Ag Commissioner	5,855,097	1.178%	\$40,709	-	\$40,709	\$19	\$40,727
142- Planning	13,795,359	2.776%	\$95,915	-	\$95,915	\$44	\$95,959
160- Public Health	25,656,964	5.162%	\$178,384	-	\$178,384	\$82	\$178,467
166- Behavioral Health	67,110,232	13.503%	\$466,595	-	\$466,595	\$215	\$466,810
180- Social Services	64,072,774	12.891%	\$445,477	-	\$445,477	\$205	\$445,682
184- Law Enforcement Medical Care	4,957,837	0.998%	\$34,470	-	\$34,470	\$16	\$34,486
186- Veteran's Services	736,619	0.148%	\$5,121	-	\$5,121	\$2	\$5,124
201- Public Works Special Services	2,337,090	0.470%	\$16,249	-	\$16,249	\$7	\$16,257
215- Farm Advisor	564,123	0.114%	\$3,922	-	\$3,922	\$2	\$3,924
245- Roads	18,940,343	3.811%	\$131,686	-	\$131,686	\$61	\$131,747
266- County Wide Automation	96,555	0.019%	\$671	-	\$671	\$0	\$672
275- Organizational Management	983,532	0.198%	\$6,838	-	\$6,838	\$3	\$6,841
290- Community Development	1,278,593	0.257%	\$8,890	-	\$8,890	\$4	\$8,894
305- Parks	8,984,843	1.808%	\$62,469	-	\$62,469	\$29	\$62,497
330- Wildlife and Grazing	1,771	0.000%	\$12	-	\$12	\$0	\$12
331- Fish and Game	22,852	0.005%	\$159	-	\$159	\$0	\$159
351- Emergency Medical Services	462,011	0.093%	\$3,212	-	\$3,212	\$1	\$3,214
375- Driving Under the Influence	1,198,155	0.241%	\$8,330	-	\$8,330	\$4	\$8,334
377- Library	9,558,347	1.923%	\$66,456	-	\$66,456	\$31	\$66,487
405- Public Works	31,050,896	6.247%	\$215,887	-	\$215,887	\$100	\$215,986
407- Fleet	4,546,263	0.915%	\$31,609	-	\$31,609	\$15	\$31,623
408- Workers' Comp ISF	3,905,222	0.786%	\$27,152	-	\$27,152	\$13	\$27,164

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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**117 Auditor-Controller-Treasurer-Tax Collector
Schedule 10.6.3**

**Detail Allocations - Enterprise Financial
System (continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
409- Liability Insurance ISF	2,344,216	0.472%	\$16,299	-	\$16,299	\$8	\$16,306
410- Unemployment Insurance ISF	28,616	0.006%	\$199	-	\$199	\$0	\$199
411- Medical Malpractice ISF	283,046	0.057%	\$1,968	-	\$1,968	\$1	\$1,969
412- County Dental Plan ISF	146,432	0.029%	\$1,018	-	\$1,018	\$0	\$1,019
425- Airports	4,263,786	0.858%	\$29,645	-	\$29,645	\$14	\$29,658
427- Golf Courses	2,589,362	0.521%	\$18,003	-	\$18,003	\$8	\$18,011
430- Los Osos Sewer System	3,289,639	0.662%	\$22,872	-	\$22,872	\$11	\$22,882
720- APCD	4,026,791	0.810%	\$27,997	(\$29,307)	(\$1,310)	\$13	(\$1,297)
760- Pension Trust	259,606	0.052%	\$1,805	-	\$1,805	\$1	\$1,806
2nd Alloc Remains	0	0.000%	-	-	-	\$0	\$0
Subtotals	497,016,174	100.000%	\$3,455,588	(\$29,307)	\$3,426,281	\$1,440	\$3,427,722
Direct Billed					\$29,307		\$29,307
Total Full Functional Cost					\$3,455,588		\$3,457,029

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 10.6.4**

Detail Allocations - Audit and Special Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
999- Other	25,204	100.000%	\$129,755	(\$20,187)	\$109,568	\$443	\$110,012
Subtotals	25,204	100.000%	\$129,755	(\$20,187)	\$109,568	\$443	\$110,012
Direct Billed					\$20,187		\$20,187
Total Full Functional Cost					\$129,755		\$130,199

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

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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**117 Auditor-Controller-Treasurer-Tax Collector
Schedule 10.6.5**

Detail Allocations - Warrant Reconciliation

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104- County Administrative Office	163	0.115%	\$1,158	-	\$1,158	-	\$1,158
105- Risk Management	70	0.050%	\$497	-	\$497	-	\$497
111- County Counsel	421	0.298%	\$2,992	-	\$2,992	-	\$2,992
112- Human Resources	358	0.254%	\$2,544	-	\$2,544	-	\$2,544
113- Facilities Management	3,710	2.628%	\$26,366	-	\$26,366	-	\$26,366
114- Information Technology Department (ITD)	1,183	0.838%	\$8,407	-	\$8,407	-	\$8,407
116- Central Services	497	0.352%	\$3,532	-	\$3,532	-	\$3,532
117- Auditor-Controller-Treasurer-Tax Collector	478	0.339%	\$3,397	-	\$3,397	-	\$3,397
200- Maintenance Projects	388	0.275%	\$2,757	-	\$2,757	\$1	\$2,759
100- Board of Supervisors	137	0.097%	\$974	-	\$974	\$0	\$974
103- Short-Term Financing	39	0.028%	\$277	-	\$277	\$0	\$277
106- Contributions to Other Agencies	211	0.149%	\$1,500	-	\$1,500	\$1	\$1,500
109- Assessor	413	0.293%	\$2,935	-	\$2,935	\$1	\$2,937
110- Clerk	914	0.648%	\$6,496	-	\$6,496	\$3	\$6,499
130- Waste Mgmt	124	0.088%	\$881	-	\$881	\$0	\$882
131- Grand Jury	290	0.205%	\$2,061	-	\$2,061	\$1	\$2,062
132- District Attorney	1,466	1.039%	\$10,419	-	\$10,419	\$5	\$10,424
134- Child Support Services	297	0.210%	\$2,111	-	\$2,111	\$1	\$2,112
135- Public Defender	1,386	0.982%	\$9,850	-	\$9,850	\$5	\$9,855
136- Sheriff	4,552	3.225%	\$32,350	-	\$32,350	\$15	\$32,365
137- Animal Services	880	0.623%	\$6,254	-	\$6,254	\$3	\$6,257
138- Emergency Services	223	0.158%	\$1,585	-	\$1,585	\$1	\$1,586

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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**117 Auditor-Controller-Treasurer-Tax Collector
Schedule 10.6.5**

**Detail Allocations - Warrant Reconciliation
(continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
139- Probation	8,433	5.974%	\$59,932	-	\$59,932	\$28	\$59,960
140- County Fire	2,071	1.467%	\$14,718	-	\$14,718	\$7	\$14,725
141- Ag Commissioner	748	0.530%	\$5,316	-	\$5,316	\$2	\$5,318
142- Planning	970	0.687%	\$6,894	-	\$6,894	\$3	\$6,897
160- Public Health	3,196	2.264%	\$22,714	-	\$22,714	\$11	\$22,724
166- Behavioral Health	5,507	3.901%	\$39,138	-	\$39,138	\$18	\$39,156
180- Social Services	16,463	11.663%	\$117,000	-	\$117,000	\$54	\$117,055
184- Law Enforcement Medical Care	1,951	1.382%	\$13,866	-	\$13,866	\$6	\$13,872
186- Veteran's Services	163	0.115%	\$1,158	-	\$1,158	\$1	\$1,159
201- Public Works Special Services	100	0.071%	\$711	-	\$711	\$0	\$711
215- Farm Advisor	157	0.111%	\$1,116	-	\$1,116	\$1	\$1,116
245- Roads	1,469	1.041%	\$10,440	-	\$10,440	\$5	\$10,445
266- County Wide Automation	35	0.025%	\$249	-	\$249	\$0	\$249
275- Organizational Management	455	0.322%	\$3,234	-	\$3,234	\$2	\$3,235
290- Community Development	15	0.011%	\$107	-	\$107	\$0	\$107
305- Parks	4,417	3.129%	\$31,391	-	\$31,391	\$15	\$31,406
331- Fish and Game	11	0.008%	\$78	-	\$78	\$0	\$78
351- Emergency Medical Services	25	0.018%	\$178	-	\$178	\$0	\$178
375- Driving Under the Influence	89	0.063%	\$633	-	\$633	\$0	\$633
377- Library	1,969	1.395%	\$13,993	-	\$13,993	\$6	\$14,000
405- Public Works	8,379	5.936%	\$59,548	-	\$59,548	\$28	\$59,576
407- Fleet	1,031	0.730%	\$7,327	-	\$7,327	\$3	\$7,331

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**117 Auditor-Controller-Treasurer-Tax Collector
Schedule 10.6.5**

**Detail Allocations - Warrant Reconciliation
(continued)**

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
408- Workers' Comp ISF	2,100	1.488%	\$14,924	-	\$14,924	\$7	\$14,931
409- Liability Insurance ISF	40	0.028%	\$284	-	\$284	\$0	\$284
410- Unemployment Insurance ISF	4	0.003%	\$28	-	\$28	\$0	\$28
411- Medical Malpractice ISF	2	0.001%	\$14	-	\$14	\$0	\$14
412- County Dental Plan ISF	6	0.004%	\$43	-	\$43	\$0	\$43
413- OPEB ISF	2	0.001%	\$14	-	\$14	\$0	\$14
425- Airports	1,136	0.805%	\$8,073	-	\$8,073	\$4	\$8,077
427- Golf Courses	1,136	0.805%	\$8,073	-	\$8,073	\$4	\$8,077
720- APCD	687	0.487%	\$4,882	-	\$4,882	\$2	\$4,885
760- Pension Trust	20	0.014%	\$142	-	\$142	\$0	\$142
791- Law Library	114	0.081%	\$810	-	\$810	\$0	\$811
999- Other	60,056	42.546%	\$426,810	-	\$426,810	\$198	\$427,008
2nd Alloc Remains	0	0.000%	-	-	-	\$0	\$0
Subtotals	141,157	100.000%	\$1,003,184	-	\$1,003,184	\$443	\$1,003,628
Direct Billed						-	-
Total Full Functional Cost					\$1,003,184		\$1,003,628

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

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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**117 Auditor-Controller-Treasurer-Tax Collector
Schedule 10.7**

Summary of Allocated Costs

Department	Total	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Warrant Reconciliation
104- County Administrative Office	\$21,444	\$2,112	\$2,672	\$15,501	-	\$1,158
105- Risk Management	\$15,512	\$907	\$1,700	\$12,408	-	\$497
111- County Counsel	\$46,653	\$5,456	\$5,587	\$32,619	-	\$2,992
112- Human Resources	\$38,534	\$4,639	\$5,829	\$25,520	-	\$2,544
113- Facilities Management	\$140,777	\$48,079	\$11,902	\$54,430	-	\$26,366
114- Information Technology Department (ITD)	\$159,084	\$15,331	\$19,917	\$115,428	-	\$8,407
116- Central Services	\$29,338	\$6,441	\$3,401	\$15,964	-	\$3,532
117- Auditor-Controller-Treasurer-Tax Collector	\$83,331	\$6,194	\$14,331	\$59,409	-	\$3,397
200- Maintenance Projects	\$46,515	\$5,032	-	\$38,725	-	\$2,759
Subtotal for CSD	\$581,188	\$94,191	\$65,338	\$370,004	-	\$51,654
100- Board of Supervisors	\$17,725	\$1,777	\$3,402	\$11,571	-	\$974
103- Short-Term Financing	\$783	\$506	-	-	-	\$277
106- Contributions to Other Agencies	\$4,237	\$2,736	-	-	-	\$1,500
109- Assessor	\$95,312	\$5,356	\$19,442	\$67,577	-	\$2,937
110- Clerk	\$45,828	\$11,854	\$5,590	\$21,886	-	\$6,499
130- Waste Mgmt	\$8,102	\$1,608	-	\$5,612	-	\$882
131- Grand Jury	\$6,455	\$3,761	-	\$632	-	\$2,062
132- District Attorney	\$167,511	\$19,013	\$25,275	\$112,800	-	\$10,424
134- Child Support Services	\$38,100	\$1,932	\$7,534	\$26,522	-	\$2,112
135- Public Defender	\$71,368	\$17,975	-	\$43,538	-	\$9,855
136- Sheriff	\$698,325	\$59,035	\$99,156	\$507,769	-	\$32,365
137- Animal Services	\$41,419	\$11,413	\$5,104	\$18,646	-	\$6,257

**COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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**117 Auditor-Controller-Treasurer-Tax Collector
Schedule 10.7**

Summary of Allocated Costs (continued)

Department	Total	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Warrant Reconciliation
138- Emergency Services	\$15,351	\$2,892	\$1,701	\$9,172	-	\$1,586
139- Probation	\$258,153	\$10,142	\$38,156	\$149,895	-	\$59,960
140- County Fire	\$182,061	\$26,859	-	\$140,477	-	\$14,725
141- Ag Commissioner	\$67,412	\$9,701	\$11,665	\$40,727	-	\$5,318
142- Planning	\$137,551	\$12,580	\$22,116	\$95,959	-	\$6,897
160- Public Health	\$285,899	\$41,449	\$43,259	\$178,467	-	\$22,724
166- Behavioral Health	\$652,239	\$71,420	\$74,853	\$466,810	-	\$39,156
180- Social Services	\$692,933	\$7,224	\$122,973	\$445,682	-	\$117,055
184- Law Enforcement Medical Care	\$79,250	\$25,303	\$5,590	\$34,486	-	\$13,872
186- Veteran's Services	\$10,341	\$2,114	\$1,944	\$5,124	-	\$1,159
201- Public Works Special Services	\$18,264	\$1,297	-	\$16,257	-	\$711
215- Farm Advisor	\$8,292	\$2,036	\$1,215	\$3,924	-	\$1,116
245- Roads	\$161,243	\$19,052	-	\$131,747	-	\$10,445
266- County Wide Automation	\$1,374	\$454	-	\$672	-	\$249
275- Organizational Management	\$16,463	\$5,901	\$486	\$6,841	-	\$3,235
290- Community Development	\$9,195	\$195	-	\$8,894	-	\$107
305- Parks	\$164,797	\$57,284	\$13,610	\$62,497	-	\$31,406
330- Wildlife and Grazing	\$12	-	-	\$12	-	-
331- Fish and Game	\$380	\$143	-	\$159	-	\$78
351- Emergency Medical Services	\$3,430	\$39	-	\$3,214	-	\$178
375- Driving Under the Influence	\$12,309	\$1,154	\$2,187	\$8,334	-	\$633
377- Library	\$124,493	\$25,536	\$18,470	\$66,487	-	\$14,000
405- Public Works	\$440,369	\$108,667	\$56,140	\$215,986	-	\$59,576

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

**117 Auditor-Controller-Treasurer-Tax Collector
Schedule 10.7**

Summary of Allocated Costs (continued)

Department	Total	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Warrant Reconciliation
407- Fleet	\$55,484	\$13,371	\$3,159	\$31,623	-	\$7,331
408- Workers' Comp ISF	\$69,331	\$27,235	-	\$27,164	-	\$14,931
409- Liability Insurance ISF	\$17,109	\$519	-	\$16,306	-	\$284
410- Unemployment Insurance ISF	\$279	\$52	-	\$199	-	\$28
411- Medical Malpractice ISF	\$2,009	\$26	-	\$1,969	-	\$14
412- County Dental Plan ISF	\$1,139	\$78	-	\$1,019	-	\$43
413- OPEB ISF	\$40	\$26	-	-	-	\$14
425- Airports	\$55,871	\$14,733	\$3,402	\$29,658	-	\$8,077
427- Golf Courses	\$44,467	\$14,733	\$3,645	\$18,011	-	\$8,077
430- Los Osos Sewer System	\$22,882	-	-	\$22,882	-	-
720- APCD	(\$920)	(\$1,611)	(\$2,896)	(\$1,297)	-	\$4,885
760- Pension Trust	\$2,450	\$259	\$243	\$1,806	-	\$142
791- Law Library	\$2,289	\$1,478	-	-	-	\$811
999- Other	\$612,137	\$75,117	-	-	\$110,012	\$427,008
2nd Alloc Remains	\$0	\$0	\$0	\$0	-	\$0
Totals	\$6,002,734	\$808,613	\$652,760	\$3,427,722	\$110,012	\$1,003,628
Direct Billed	\$68,015	\$10,521	\$8,000	\$29,307	\$20,187	-
Total Full Functional Cost	\$6,070,749	\$819,134	\$660,760	\$3,457,029	\$130,199	\$1,003,628
Less Direct Billed	(\$68,015)	(\$10,521)	(\$8,000)	(\$29,307)	(\$20,187)	-
Less CSD Amounts	(\$581,188)	(\$94,191)	(\$65,338)	(\$370,004)	-	(\$51,654)
Total Receiving Department Allocation	\$5,421,546	\$714,422	\$587,422	\$3,057,718	\$110,012	\$951,974

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

**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.

Maint Projects- Allocated to department receiving maintenance services.

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

Paso Health Facility- Allocated based on square footage occupied by department

North County- Allocated based on square footage occupied by department

Longbranch- Allocated based on square footage occupied by department

**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	General Government	Description
C/A	Inter/Intra Fund Charges	\$33,853		\$33,853		Inter/Intra Fund Charges
	Total for C/A	\$33,853	-	\$33,853	-	
REV	Revenue	\$990,241	\$15	\$990,226		- Revenue
	Total for REV	\$990,241	\$15	\$990,226	-	
Total per Books		\$1,024,094				
Less General Government		-				
Less Off the Top		(\$15)				
Less Direct Billed		(\$1,024,079)				
Difference		-				

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

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	General & Admin	Maint Projects	New Government Center	New Courthouse	Health Campus	Sierra Way
<i>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						
SALARIES & WAGES	<i>PROP</i>	-	-	-	-	-	-
Maintenance costs	<i>PROP</i>	\$5,567,183	\$121,210	\$4,146,181	\$931,932	\$64,474	\$36,287
Equipment	<i>DISA</i>	-	-	-	-	-	-
Transfers In	<i>DISA</i>	\$161,796	-	-	-	-	-
Transfers Out	<i>DISA</i>	-	-	-	-	-	-
Services and Supplies Subtotal		\$5,567,183	\$121,210	\$4,146,181	\$931,932	\$64,474	\$36,287
Cost Adjustments							
Equipment		-	-	-	-	-	-
Revenue	<i>ADJP</i>	(\$15)	(\$15)	-	-	-	-
Transfers In		(\$161,796)	-	-	-	-	-
Transfers Out		-	-	-	-	-	-
Cost Adjustments Subtotal		(\$15)	(\$15)	-	-	-	-
Reallocate Admin		(\$121,195)	\$92,269	\$20,739	\$1,435	\$808	-
Functional Costs		\$5,567,168	-	\$4,238,450	\$952,671	\$65,909	\$37,095

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	Kimball Building	Atascadero Hospital	County Bank Building	Monterey Parking	Building 1200	Old Courthouse
<i>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						
SALARIES & WAGES	<i>PROP</i>	-	-	-	-	-	-
Maintenance costs	<i>PROP</i>	\$5,567,183	\$23,737	-	-	-	\$26,538
Equipment	<i>DISA</i>	-	-	-	-	-	-
Transfers In	<i>DISA</i>	\$161,796	-	-	-	-	-
Transfers Out	<i>DISA</i>	-	-	-	-	-	-
Services and Supplies Subtotal		\$5,567,183	\$23,737	-	-	-	\$26,538
Cost Adjustments							
Equipment		-	-	-	-	-	-
Revenue	<i>ADJP</i>	(\$15)	-	-	-	-	-
Transfers In		(\$161,796)	-	-	-	-	-
Transfers Out		-	-	-	-	-	-
Cost Adjustments Subtotal		(\$15)	-	-	-	-	-
Reallocate Admin		\$528	-	-	-	-	\$591
Functional Costs		\$5,567,168	\$24,265	-	-	-	\$27,129

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	Courthouse Annex	Paso Health Facility	North County	Longbranch
<i>Total %</i>		0.000%	0.000%	0.000%	0.000%
Wages and Benefits					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Wages and Benefits Subtotal	-	-	-	-	-
Service And Supplies					
	DIST				
SALARIES & WAGES	<i>PROP</i>	-	-	-	-
Maintenance costs	<i>PROP</i>	\$5,567,183	\$57,449	\$159,375	-
Equipment	<i>DISA</i>	-	-	-	-
Transfers In	<i>DISA</i>	\$161,796	-	-	-
Transfers Out	<i>DISA</i>	-	-	-	-
Services and Supplies Subtotal		\$5,567,183	\$57,449	\$159,375	-
Cost Adjustments					
Equipment		-	-	-	-
Revenue	<i>ADJP</i>	(\$15)	-	-	-
Transfers In		(\$161,796)	-	-	-
Transfers Out		-	-	-	-
Cost Adjustments Subtotal		(\$15)	-	-	-
Reallocate Admin		\$1,278	\$3,547	-	-
Functional Costs		\$5,567,168	\$58,727	\$162,922	-

**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	Maint Projects	New Government Center	New Courthouse	Health Campus	Sierra Way
104- County Administrative Office	\$9,996	\$20,006	\$22,888	\$5,258	\$309	\$309	-
113- Facilities Management	\$1,021	\$73	\$835	\$192	\$11	\$11	-
114- Information Technology Department (ITD)	\$24,264	\$2,232	\$20,214	\$4,644	\$273	\$273	-
116- Central Services	\$13,666	\$1,067	\$11,240	\$2,582	\$152	\$152	-
117- Auditor-Controller-Treasurer-Tax Collector	\$46,492	\$23	\$35,486	\$8,152	\$480	\$480	-
Subtotals	\$95,440	\$23,402	\$90,663	\$20,828	\$1,225	\$1,225	-
Functional Costs	\$5,567,168		\$4,238,450	\$952,671	\$65,909	\$37,095	-
Total Allocated Costs	\$5,686,010		\$4,329,113	\$973,499	\$67,134	\$38,320	-

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	Kimball Building	Atascadero Hospital	County Bank Building	Monterey Parking	Building 1200
104- County Administrative Office	\$9,996	\$20,006	-	-	-	-	-
113- Facilities Management	\$1,021	\$73	-	-	-	-	-
114- Information Technology Department (ITD)	\$24,264	\$2,232	-	-	-	-	-
116- Central Services	\$13,666	\$1,067	-	-	-	-	-
117- Auditor-Controller-Treasurer-Tax Collector	\$46,492	\$23	-	-	-	-	-
Subtotals	\$95,440	\$23,402	-	-	-	-	-
Functional Costs	\$5,567,168		\$24,265	-	-	-	-
Total Allocated Costs	\$5,686,010		\$24,265	-	-	-	-

**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	Old Courthouse	Courthouse Annex	Paso Health Facility	North County	Longbranch
104- County Administrative Office	\$9,996	\$20,006	-	\$309	\$928	-	-
113- Facilities Management	\$1,021	\$73	-	\$11	\$34	-	-
114- Information Technology Department (ITD)	\$24,264	\$2,232	-	\$273	\$819	-	-
116- Central Services	\$13,666	\$1,067	-	\$152	\$456	-	-
117- Auditor-Controller-Treasurer-Tax Collector	\$46,492	\$23	-	\$480	\$1,439	-	-
Subtotals	\$95,440	\$23,402	-	\$1,225	\$3,676	-	-
Functional Costs	\$5,567,168		\$27,129	\$58,727	\$162,922	-	-
Total Allocated Costs	\$5,686,010		\$27,129	\$59,953	\$166,597	-	-

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

**200 Maintenance Projects
Schedule 11.6.1**

Detail Allocations - Maint Projects

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104- County Administrative Office	2,291,642	55.271%	\$2,382,883	(\$852,876)	\$1,530,007	-	\$1,530,007
112- Human Resources	389	0.009%	\$404	-	\$404	-	\$404
114- Information Technology Department (ITD)	104,232	2.514%	\$108,382	-	\$108,382	-	\$108,382
136- Sheriff	445,590	10.747%	\$463,331	-	\$463,331	\$4,546	\$467,877
139- Probation	254,100	6.129%	\$264,217	-	\$264,217	\$2,592	\$266,809
180- Social Services	447,333	10.789%	\$465,143	-	\$465,143	\$4,564	\$469,707
305- Parks	89,661	2.162%	\$93,231	(\$79,270)	\$13,961	\$915	\$14,876
377- Library	98,464	2.375%	\$102,384	(\$33,853)	\$68,531	\$1,005	\$69,536
405- Public Works	124,677	3.007%	\$129,641	-	\$129,641	\$1,272	\$130,913
999- Other	290,093	6.997%	\$301,643	-	\$301,643	\$2,960	\$304,603
2nd Alloc Remains	0	0.000%	-	-	-	\$0	\$0
Subtotals	4,146,181	100.000%	\$4,311,260	(\$965,999)	\$3,345,261	\$17,853	\$3,363,114
Direct Billed					\$965,999		\$965,999
Total Full Functional Cost					\$4,311,260		\$4,329,113

Allocation Basis: Actual Costs

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

**200 Maintenance Projects
Schedule 11.6.2**

Detail Allocations - New Government Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104- County Administrative Office	8,563	9.648%	\$93,527	-	\$93,527	-	\$93,527
105- Risk Management	886	0.998%	\$9,677	-	\$9,677	-	\$9,677
112- Human Resources	7,163	8.071%	\$78,236	-	\$78,236	-	\$78,236
113- Facilities Management	1,146	1.291%	\$12,517	-	\$12,517	-	\$12,517
116- Central Services	1,802	2.030%	\$19,682	-	\$19,682	-	\$19,682
117- Auditor-Controller-Treasurer-Tax Collector	22,369	25.203%	\$244,318	-	\$244,318	-	\$244,318
100- Board of Supervisors	12,013	13.535%	\$131,208	-	\$131,208	\$1,052	\$132,260
109- Assessor	21,742	24.497%	\$237,470	-	\$237,470	\$1,904	\$239,374
110- Clerk	11,535	12.996%	\$125,987	-	\$125,987	\$1,010	\$126,998
138- Emergency Services	1,536	1.731%	\$16,776	-	\$16,776	\$135	\$16,911
Subtotals	88,755	100.000%	\$969,398	-	\$969,398	\$4,101	\$973,499
Direct Billed						-	-
Total Full Functional Cost					\$969,398		\$973,499

Allocation Basis: Square Footage

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

200 Maintenance Projects
Schedule 11.6.3

Detail Allocations - New Courthouse

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
116- Central Services	6,759	9.752%	\$6,523	-	\$6,523	-	\$6,523
999- Other	62,550	90.248%	\$60,369	(\$58,079)	\$2,290	\$241	\$2,532
Subtotals	69,309	100.000%	\$66,893	(\$58,079)	\$8,814	\$241	\$9,055
Direct Billed					\$58,079		\$58,079
Total Full Functional Cost					\$66,893		\$67,134

Allocation Basis: Square Footage

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

**200 Maintenance Projects
 Schedule 11.6.4**

Detail Allocations - Health Campus

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
137- Animal Services	477	0.634%	\$241	-	\$241	\$2	\$243
160- Public Health	22,157	29.433%	\$11,208	-	\$11,208	\$71	\$11,279
166- Behavioral Health	43,633	57.962%	\$22,071	-	\$22,071	\$140	\$22,211
184- Law Enforcement Medical Care	195	0.259%	\$99	-	\$99	\$1	\$99
375- Driving Under the Influence	1,627	2.161%	\$823	-	\$823	\$5	\$828
999- Other	7,190	9.551%	\$3,637	-	\$3,637	\$23	\$3,660
Subtotals	75,279	100.000%	\$38,078	-	\$38,078	\$241	\$38,320
Direct Billed						-	-
Total Full Functional Cost					\$38,078		\$38,320

Allocation Basis: Square Footage

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

200 Maintenance Projects
Schedule 11.6.5

Detail Allocations - Sierra Way

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
141- Ag Commissioner	10,858	53.715%	-	-	-	-	-
160- Public Health	5,961	29.489%	-	-	-	-	-
215- Farm Advisor	3,395	16.795%	-	-	-	-	-
Subtotals	20,214	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 11.6.6**

Detail Allocations - Kimball Building

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
105- Risk Management	120	0.661%	\$160	-	\$160	-	\$160
113- Facilities Management	1,652	9.096%	\$2,207	-	\$2,207	-	\$2,207
117- Auditor-Controller-Treasurer-Tax Collector	1,874	10.318%	\$2,504	-	\$2,504	-	\$2,504
305- Parks	5,031	27.701%	\$6,722	-	\$6,722	\$0	\$6,722
405- Public Works	5,941	32.711%	\$7,937	-	\$7,937	\$0	\$7,937
999- Other	3,544	19.513%	\$4,735	-	\$4,735	\$0	\$4,735
Subtotals	18,162	100.000%	\$24,265	-	\$24,265	\$0	\$24,265
Direct Billed						-	-
Total Full Functional Cost					\$24,265		\$24,265

Allocation Basis: Square Footage

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

200 Maintenance Projects
Schedule 11.6.7

Detail Allocations - Atascadero Hospital

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160- Public Health	1,873	12.626%	-	-	-	-	-
166- Behavioral Health	11,225	75.671%	-	-	-	-	-
999- Other	1,736	11.703%	-	-	-	-	-
Subtotals	14,834	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 Allocations - County Bank Building

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
116- Central Services	4,147	49.617%	-	-	-	-	-
405- Public Works	4,211	50.383%	-	-	-	-	-
Subtotals	8,358	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 11.6.9

Detail Allocations - Monterey Parking

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104- County Administrative Office	8	7.477%	-	-	-	-	-
111- County Counsel	7	6.542%	-	-	-	-	-
112- Human Resources	4	3.738%	-	-	-	-	-
114- Information Technology Department (ITD)	12	11.215%	-	-	-	-	-
116- Central Services	2	1.869%	-	-	-	-	-
117- Auditor-Controller-Treasurer-Tax Collector	7	6.542%	-	-	-	-	-
109- Assessor	2	1.869%	-	-	-	-	-
132- District Attorney	1	0.935%	-	-	-	-	-
139- Probation	1	0.935%	-	-	-	-	-
142- Planning	8	7.477%	-	-	-	-	-
160- Public Health	1	0.935%	-	-	-	-	-
180- Social Services	1	0.935%	-	-	-	-	-
305- Parks	8	7.477%	-	-	-	-	-
405- Public Works	29	27.103%	-	-	-	-	-
407- Fleet	2	1.869%	-	-	-	-	-
999- Other	14	13.084%	-	-	-	-	-
Subtotals	107	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 11.6.10

Detail Allocations - Building 1200

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112- Human Resources	117	0.256%	-	-	-	-	-
113- Facilities Management	26,376	57.603%	-	-	-	-	-
109- Assessor	386	0.843%	-	-	-	-	-
110- Clerk	5,647	12.333%	-	-	-	-	-
132- District Attorney	923	2.016%	-	-	-	-	-
136- Sheriff	190	0.415%	-	-	-	-	-
137- Animal Services	254	0.555%	-	-	-	-	-
138- Emergency Services	2,915	6.366%	-	-	-	-	-
139- Probation	293	0.640%	-	-	-	-	-
142- Planning	619	1.352%	-	-	-	-	-
184- Law Enforcement Medical Care	163	0.356%	-	-	-	-	-
377- Library	3,040	6.639%	-	-	-	-	-
405- Public Works	1,048	2.289%	-	-	-	-	-
999- Other	3,818	8.338%	-	-	-	-	-
Subtotals	45,789	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 11.6.11**

Detail Allocations - Old Courthouse

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113- Facilities Management	1,710	4.087%	\$1,109	-	\$1,109	-	\$1,109
132- District Attorney	1,306	3.121%	\$847	-	\$847	-	\$847
142- Planning	19,676	47.026%	\$12,757	-	\$12,757	-	\$12,757
405- Public Works	19,149	45.766%	\$12,416	-	\$12,416	-	\$12,416
Subtotals	41,841	100.000%	\$27,129	-	\$27,129	-	\$27,129
Direct Billed						-	-
Total Full Functional Cost					\$27,129		\$27,129

Allocation Basis: Square Footage

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

200 Maintenance Projects
Schedule 11.6.12

Detail Allocations - Courthouse Annex

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
132- District Attorney	34,433	62.181%	\$37,129	-	\$37,129	\$150	\$37,279
136- Sheriff	1,586	2.864%	\$1,710	-	\$1,710	\$7	\$1,717
139- Probation	1,494	2.698%	\$1,611	-	\$1,611	\$7	\$1,618
142- Planning	7,970	14.393%	\$8,594	-	\$8,594	\$35	\$8,629
999- Other	9,892	17.864%	\$10,667	-	\$10,667	\$43	\$10,710
2nd Alloc Remains	0	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	55,375	100.000%	\$59,711	-	\$59,711	\$241	\$59,953
Direct Billed						-	-
Total Full Functional Cost					\$59,711		\$59,953

Allocation Basis: Square Footage

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

200 Maintenance Projects
Schedule 11.6.13

Detail Allocations - Paso Health Facility

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160- Public Health	4,391	100.000%	\$165,874	-	\$165,874	\$724	\$166,597
Subtotals	4,391	100.000%	\$165,874	-	\$165,874	\$724	\$166,597
Direct Billed						-	-
Total Full Functional Cost					\$165,874		\$166,597

Allocation Basis: Square Footage

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

200 Maintenance Projects
Schedule 11.6.14

Detail Allocations - North County

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
109- Assessor	4,656	22.519%	-	-	-	-	-
110- Clerk	200	0.967%	-	-	-	-	-
142- Planning	1,796	8.686%	-	-	-	-	-
377- Library	14,024	67.827%	-	-	-	-	-
Subtotals	20,676	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 11.6.15

Detail Allocations - Longbranch

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
139- Probation	566	7.714%	-	-	-	-	-
166- Behavioral Health	5,823	79.365%	-	-	-	-	-
375- Driving Under the Influence	948	12.921%	-	-	-	-	-
Subtotals	7,337	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	Maint Projects	New Government Center	New Courthouse	Health Campus	Sierra Way	Kimball Building
104- County Administrative Office	\$1,623,534	\$1,530,007	\$93,527	-	-	-	-
105- Risk Management	\$9,837	-	\$9,677	-	-	-	\$160
112- Human Resources	\$78,640	\$404	\$78,236	-	-	-	-
113- Facilities Management	\$15,833	-	\$12,517	-	-	-	\$2,207
114- Information Technology Department (ITD)	\$108,382	\$108,382	-	-	-	-	-
116- Central Services	\$26,205	-	\$19,682	\$6,523	-	-	-
117- Auditor-Controller-Treasurer-Tax Collector	\$246,822	-	\$244,318	-	-	-	\$2,504
Subtotal for CSD	\$2,109,253	\$1,638,794	\$457,956	\$6,523	-	-	\$4,871
100- Board of Supervisors	\$132,260	-	\$132,260	-	-	-	-
109- Assessor	\$239,374	-	\$239,374	-	-	-	-
110- Clerk	\$126,998	-	\$126,998	-	-	-	-
132- District Attorney	\$38,126	-	-	-	-	-	-
136- Sheriff	\$469,594	\$467,877	-	-	-	-	-
137- Animal Services	\$243	-	-	-	\$243	-	-
138- Emergency Services	\$16,911	-	\$16,911	-	-	-	-
139- Probation	\$268,427	\$266,809	-	-	-	-	-
142- Planning	\$21,386	-	-	-	-	-	-
160- Public Health	\$177,876	-	-	-	\$11,279	-	-
166- Behavioral Health	\$22,211	-	-	-	\$22,211	-	-
180- Social Services	\$469,707	\$469,707	-	-	-	-	-
184- Law Enforcement Medical Care	\$99	-	-	-	\$99	-	-
305- Parks	\$21,597	\$14,876	-	-	-	-	\$6,722

**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	Maint Projects	New Government Center	New Courthouse	Health Campus	Sierra Way	Kimball Building
375- Driving Under the Influence	\$828	-	-	-	\$828	-	-
377- Library	\$69,536	\$69,536	-	-	-	-	-
405- Public Works	\$151,266	\$130,913	-	-	-	-	\$7,937
999- Other	\$326,239	\$304,603	-	\$2,532	\$3,660	-	\$4,735
2nd Alloc Remains	\$0	\$0	-	-	-	-	-
Totals	\$4,661,932	\$3,363,114	\$973,499	\$9,055	\$38,320	-	\$24,265
Direct Billed	\$1,024,078	\$965,999	-	\$58,079	-	-	-
Total Full Functional Cost	\$5,686,010	\$4,329,113	\$973,499	\$67,134	\$38,320	-	\$24,265
Less Direct Billed	(\$1,024,078)	(\$965,999)	-	(\$58,079)	-	-	-
Less CSD Amounts	(\$2,109,253)	(\$1,638,794)	(\$457,956)	(\$6,523)	-	-	(\$4,871)
Total Receiving Department Allocation	\$2,552,679	\$1,724,320	\$515,543	\$2,532	\$38,320	-	\$19,394

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	\$1,623,534	-	-	-	-	-	-
105- Risk Management	\$9,837	-	-	-	-	-	-
112- Human Resources	\$78,640	-	-	-	-	-	-
113- Facilities Management	\$15,833	-	-	-	-	\$1,109	-
114- Information Technology Department (ITD)	\$108,382	-	-	-	-	-	-
116- Central Services	\$26,205	-	-	-	-	-	-
117- Auditor-Controller-Treasurer-Tax Collector	\$246,822	-	-	-	-	-	-
Subtotal for CSD	\$2,109,253	-	-	-	-	\$1,109	-
100- Board of Supervisors	\$132,260	-	-	-	-	-	-
109- Assessor	\$239,374	-	-	-	-	-	-
110- Clerk	\$126,998	-	-	-	-	-	-
132- District Attorney	\$38,126	-	-	-	-	\$847	\$37,279
136- Sheriff	\$469,594	-	-	-	-	-	\$1,717
137- Animal Services	\$243	-	-	-	-	-	-
138- Emergency Services	\$16,911	-	-	-	-	-	-
139- Probation	\$268,427	-	-	-	-	-	\$1,618
142- Planning	\$21,386	-	-	-	-	\$12,757	\$8,629
160- Public Health	\$177,876	-	-	-	-	-	-
166- Behavioral Health	\$22,211	-	-	-	-	-	-
180- Social Services	\$469,707	-	-	-	-	-	-
184- Law Enforcement Medical Care	\$99	-	-	-	-	-	-
305- Parks	\$21,597	-	-	-	-	-	-

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
375- Driving Under the Influence	\$828	-	-	-	-	-	-
377- Library	\$69,536	-	-	-	-	-	-
405- Public Works	\$151,266	-	-	-	-	\$12,416	-
999- Other	\$326,239	-	-	-	-	-	\$10,710
2nd Alloc Remains	\$0	-	-	-	-	-	(\$0)
Totals	\$4,661,932	-	-	-	-	\$27,129	\$59,953
Direct Billed	\$1,024,078	-	-	-	-	-	-
Total Full Functional Cost	\$5,686,010	-	-	-	-	\$27,129	\$59,953
Less Direct Billed	(\$1,024,078)	-	-	-	-	-	-
Less CSD Amounts	(\$2,109,253)	-	-	-	-	(\$1,109)	-
Total Receiving Department Allocation	\$2,552,679	-	-	-	-	\$26,020	\$59,953

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	Paso Health		
		Facility	North County	Longbranch
104- County Administrative Office	\$1,623,534	-	-	-
105- Risk Management	\$9,837	-	-	-
112- Human Resources	\$78,640	-	-	-
113- Facilities Management	\$15,833	-	-	-
114- Information Technology Department (ITD)	\$108,382	-	-	-
116- Central Services	\$26,205	-	-	-
117- Auditor-Controller-Treasurer-Tax Collector	\$246,822	-	-	-
Subtotal for CSD	\$2,109,253	-	-	-
100- Board of Supervisors	\$132,260	-	-	-
109- Assessor	\$239,374	-	-	-
110- Clerk	\$126,998	-	-	-
132- District Attorney	\$38,126	-	-	-
136- Sheriff	\$469,594	-	-	-
137- Animal Services	\$243	-	-	-
138- Emergency Services	\$16,911	-	-	-
139- Probation	\$268,427	-	-	-
142- Planning	\$21,386	-	-	-
160- Public Health	\$177,876	\$166,597	-	-
166- Behavioral Health	\$22,211	-	-	-
180- Social Services	\$469,707	-	-	-
184- Law Enforcement Medical Care	\$99	-	-	-
305- Parks	\$21,597	-	-	-

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	Paso Health		
		Facility	North County	Longbranch
375- Driving Under the Influence	\$828	-	-	-
377- Library	\$69,536	-	-	-
405- Public Works	\$151,266	-	-	-
999- Other	\$326,239	-	-	-
2nd Alloc Remains	\$0	-	-	-
Totals	\$4,661,932	\$166,597	-	-
Direct Billed	\$1,024,078	-	-	-
Total Full Functional Cost	\$5,686,010	\$166,597	-	-
Less Direct Billed	(\$1,024,078)	-	-	-
Less CSD Amounts	(\$2,109,253)	-	-	-
Total Receiving Department Allocation	\$2,552,679	\$166,597	-	-

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 2016-2017	ACQUISITIONS DURING FISCAL 2017-2018	DISPOSALS DURING FISCAL 2017/2018	RECLASSIFICATIONS DURING FISCAL 2017-2018	DEPRECIABLE BUILDINGS FYE 2017-2018
Multiple Use Buildings	63,504,921				63,504,921
Single Department Use Buildings	50,047,292	5,696,681			55,743,973
Vacant Libraries	275,493				275,493
Leased to Tenants	1,393,886				1,393,886
Enterprise and ISF	13,891,363	27,066,980	27,114		40,931,229
Other Funded, Department Owned	17,471,487	6,051			17,477,538
Social Services Building	6,666,860				6,666,860
Grant and Public Facilities Fees Funding	53,999,333	3,193,066			57,192,399
	<u>207,250,635</u>	<u>35,962,778</u>	<u>27,114</u>		<u>243,186,299</u>
Structures					
Single Department	8,657,389	153,205		(19,966)	8,790,628
Enterprise and ISF	74,836,500	5,462,761	91,735		80,207,526
Not Included in CCAP (Other funded)	19,990,458	2,253,693		19,966	22,264,117
	<u>103,484,347</u>	<u>7,869,659</u>	<u>91,735</u>	<u>-</u>	<u>111,262,271</u>

For the New Government Center, interest expense and issuance costs have been added to depreciation for allocation to the departments occupying the building. The total amount allocated in 2017-2018 is \$1,321,962 which includes depreciation (\$710,660) plus interest (\$606,750) and issuance costs (\$4,552). 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.

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

SAN LUIS OBISPO COUNTY, CALIFORNIA
104 County Administrative Office
Nature and Extent of Services

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.

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.

SAN LUIS OBISPO COUNTY, CALIFORNIA
105 Risk Management
Nature and Extent of Services

Employee Benefits

The cost of this function includes the administrative cost of providing employee benefit services to County departments, as detailed in the County's project cost accounting system. Also included in this function are fitness care and child-care expense. The allocation for total function costs is the number of employees receiving benefits.

Specific Policies

These functions reflect the cost and reimbursements for specific insurance policies based on identified cost per department as determined by the Insurance Manager. These include Crime, Aviation, Water Craft, and Pollution policies.

Property Insurance

Replacement values for real and business property per department as determined by a third-party insurance assessment company are used as an allocation basis for this function.

Workers' Comp

This function reflects the cost of administering the workers' compensation program. Costs less functional revenue are allocated to the Workers Comp ISF Fund. The ISF was directly billed during the fiscal year.

SAN LUIS OBISPO COUNTY, CALIFORNIA
105 Risk Management continued
Nature and Extent of Services

The reserve categories for each of the four self-insurance trust funds as of June 30, 2018 are as follows:

<u>Trust</u>	<u>Insured</u>	<u>IBNR/Claims Payable</u>	<u>Reserve Category Catastrophic</u>
1. Self-insured Liability	2,135,050	848,950	3,124,791
2. Workers' Compensation	13,464,594	2,458,406	3,729,322
3. Unemployment Insurance	166,276	-0-	-0-
4. Dental Plan	642,666	-0-	-0-

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 Comprehensive Annual 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

107 Auditor-Controller's Office
Nature and Extent of Services

As of July 1, 2017, the County combined the 107 Auditor-Controller and 108 Treasurer-Tax Collector-Public Administrator departments into the 117 Auditor-Controller- Treasurer-Tax Collector-Public Administrator department. All functions previously provided by the two departments are now combined in 117 Auditor-Controller- Treasurer-Tax Collector-Public Administrator.

SAN LUIS OBISPO COUNTY, CALIFORNIA
108 Treasurer-Tax Collector-Public Administrator
Nature and Extent of Services

As of July 1, 2017, the County combined the 107 Auditor-Controller and 108 Treasurer-Tax Collector-Public Administrator departments into the 117 Auditor-Controller- Treasurer-Tax Collector-Public Administrator department. All functions previously provided by the two departments are now combined in 117 Auditor-Controller- Treasurer-Tax Collector-Public Administrator.

SAN LUIS OBISPO COUNTY, CALIFORNIA
111 County Counsel
Nature and Extent of Services

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.

SAN LUIS OBISPO COUNTY, CALIFORNIA
113 Facilities Management
Nature and Extent of Services

Not Allowed

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

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

Not Allowed

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

SAN LUIS OBISPO COUNTY, CALIFORNIA
116 Central Services
Nature and Extent of Services

Not Allowed

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

SAN LUIS OBISPO COUNTY, CALIFORNIA

117 Auditor-Controller-Treasurer-Tax Collector's Office
Nature and Extent of Services

As of July 1, 2017, the County combined the 107 Auditor-Controller and 108 Treasurer-Tax Collector-Public Administrator departments into the 117 Auditor-Controller- Treasurer-Tax Collector-Public Administrator department. All functions previously provided by the two departments are now combined in 117 Auditor-Controller- Treasurer-Tax Collector-Public Administrator.

This department has been functionalized based on the project summary by classification report produced by the County's cost accounting system.

Enterprise Financial System

This service is provided to all County departments, as well as all special districts. The cost of the annual audit in the amount of \$124,400, which was paid from the Board of Supervisor's budget, has been added to this function.

Audit and Special Services

This is the cost of providing auditing and special accounting services to various departments. Certain audit costs are unallowable for plan purposes and have been classified in the Not Allowed function.

Warrant Reconciliation

The Treasurer receives all monies belonging to the County, County School Districts, and Special Districts for which the County Auditor-Controller-Treasurer-Tax Collector is ex-officio Treasurer and makes disbursements of money. The cost of this service is allowable for plan purposes and is allocated based on the number of warrants. Activity charges by bank accounts and offset by maintaining compensating cash balances in the accounts, are allowable costs for plan purposes. The cost of this service was determined based on the segregated cost reflected in the County's project cost accounting system. The amount for Fiscal Year 2017-2018 was \$90,593.

Not Allowed

This function accumulates the costs of the non-allowable investment management, property tax accounting, and the public administrator sections of the department that are required responsibilities of the Auditor-Controller-Treasurer-Tax Collector-Public Administrator and the unallowed audit costs as cited above and are not allocated.

**San Luis Obispo County
Space Utilization Report
As of 6/30/2018**

Asset No	Org	Description Square Ft	Percent	Total Square Footage
		New Government Center 1055 Monterey		98,242
	100	12,013	12.23%	
	104	8,563	8.72%	
	105	886	0.90%	
	109	21,742	22.13%	
	110	11,535	11.74%	
	111	9,489	9.66%	
	112	7,163	7.29%	
	113	1,146	1.17%	
	116	1,802	1.83%	
	117	22,369	22.77%	
	138	1,536	1.56%	
	NA	0	0.00%	
	Total	98,242	100.00%	
B0000001		Old County Courthouse 976 Osos		66,965
	113	1,710	9.86%	
	114	25,125	32.88%	
	132	1,305	1.86%	
	142	19,676	28.07%	
	405	19,149	27.33%	
	Total	66,965	100.00%	
B0000005		Courthouse Annex 1035 Palm St		55,375
	132	34,433	62.18%	
	136	1,586	2.86%	
	139	1,494	2.70%	
	142	7,970	14.39%	
	405	0	0.00%	
	999	9,892	17.86%	
	Total	55,375	100.00%	
B0000017 068		2156 Sierra Way		20,214
	141	10,858	53.72%	
	160	5,961	29.49%	
	215	3,395	16.80%	
	Total	20,214	100.00%	

**San Luis Obispo County
Space Utilization Report
As of 6/30/2018**

Asset No	Org	Description Square Ft	Percent	Total Square Footage
B0000055		Government Center Bldg 1050 Monterey St.		69,716
	114	407	0.58%	
	116	6,759	9.70%	
	139	0	0.00%	
	142	0	0.00%	
	791	0	0.00%	
	999	62,550	89.72%	
Total		69,716	100.00%	
B0000055		Health Complex		75,279
	137	477	0.63%	
	160	22,157	29.43%	
	166	43,633	57.96%	
	184	195	0.26%	
	350	0	0.00%	
	375	1,627	2.16%	
	999	7,190	9.55%	
Total		75,279	99.99%	
B0000276		Paso Robles Health Facility		4,391
Total	160	4,391	100.00%	
B0000134		Building 1200 Kansas Ave		50,119
	109	386	0.77%	
	110	5,647	11.27%	
	111	335	0.67%	
	112	117	0.23%	
	113	26,376	52.63%	
	114	783	1.56%	
	117	3,211	6.41%	
	132	923	1.84%	
	136	190	0.38%	
	137	254	0.51%	
	138	2,915	5.82%	
	139	293	0.59%	
	142	619	1.24%	
	160	0	0.00%	
	184	163	0.33%	
	377	3,040	6.07%	
	405	1,048	2.09%	
	999	3,818	7.62%	
Total		50,119	100.00%	

**San Luis Obispo County
Space Utilization Report
As of 6/30/2018**

Asset No	Org	Description Square Ft	Percent	Total Square Footage
B0000191		Atascadero Clinic 5575 Capistrano		14,834
	160	1,873	12.63%	
	161	11,225	75.67%	
	305	1,736	11.70%	
Total		14,834	100.00%	
B0000263		County Bank 1088 Higuera		8,358
	116	4,147	49.62%	
	405	4,211	50.38%	
Total		8,358	100.00%	
B0000275		Kimball Building		18,160
	105	120	0.66%	
	117	1,874	10.32%	
	113	1,652	9.09%	
	114	0	0.00%	
	305	5,031	27.70%	
	405	5,941	32.71%	
	999	3,544	19.51%	
Total		18,160	100.00%	
200000000266		North County One Stop Shop (For Maint/Janitorial services allocation)		20,675
	109	4,656	22.52%	
	110	200	0.97%	
	142	1,796	8.69%	
	377	14,023	67.83%	
Total		20,675	100.00%	
		Longbranch Ave. Grover Beach (For Maint/Janitorial services allocation)		7,337
	139	566	7.72%	
	166	5,823	81.92%	
	375	948	10.36%	
Total		7,337	100.00%	

RECONCILIATION OF MULTI OCCUPANT BUILDING USE ALLOCATED BY SQUARE FEET
2017-2018 ACTUALS

	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, 2017	35,106,021	5,776,606	0	9,670,957	192,928	9,245,370	64,099	1,396,049	650,000	586,123	816,769	63,504,921
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0
TRANSFER SINGLE USE <-> MULTI USE				0	0		0					0
DELETIONS:	0	0	0	0	0	0	0	0	0	0	0	0
BUILDING COSTS AT JUNE 30, 2018 (FOR USE IN 2019-2020 PLAN)	35,106,021	5,776,606	0	9,670,957	192,928	9,245,370	64,099	1,396,049	650,000	586,123	816,769	63,504,921
Depreciation	710,660	234,819	0	202,637	3,848	211,882	1,282	27,921	12,973	11,698	16,335	1,434,055
Interest Expense and Issuance Costs: *	611,302											611,302
	1,321,962	234,819	0	202,637	3,848	211,882	1,282	27,921	12,973	11,698	16,335	2,045,357

* 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	2005-06	\$941,450	\$693,584	\$4,552	\$1,639,587	63,468	\$25.83																																																																																																																																																																																				
4	2008-09	2006-07	\$922,075	\$693,584	\$4,552	\$1,620,212	63,468	\$25.53																																																																																																																																																																																				
5	2009-10	2007-08	\$904,900	\$693,584	\$4,552	\$1,603,037	63,468	\$25.26																																																																																																																																																																																				
6	2010-11	2008-09	\$881,075	\$693,584	\$4,552	\$1,579,212	63,468	\$24.88																																																																																																																																																																																				
7	2011-12	2009-10	\$855,713	\$693,584	\$4,552	\$1,553,850	63,468	\$24.48																																																																																																																																																																																				
8	2012-13	2010-11	\$834,013	\$693,584	\$4,552	\$1,532,150	63,468	\$24.14																																																																																																																																																																																				
9	2013-14	2011-12	\$809,894	\$693,584	\$4,552	\$1,508,031	63,468	\$23.76																																																																																																																																																																																				
10	2014-15	2012-13	\$784,019	\$693,584	\$4,552	\$1,482,156	63,468	\$23.35																																																																																																																																																																																				
11	2015-16	2013-14	\$756,200	\$693,584	\$4,552	\$1,454,337	63,468	\$22.91																																																																																																																																																																																				
12	2016-17	2014-15	\$725,925	\$693,584	\$4,552	\$1,424,062	63,468	\$22.44																																																																																																																																																																																				
13	2017-18	2015-16	\$690,375	\$699,477	\$4,552	\$1,394,404	63,468	\$21.97																																																																																																																																																																																				
14	2018-19	2016-17	\$505,424	\$710,660	\$4,552	\$1,220,636	63,468	\$19.23																																																																																																																																																																																				
15	2019-20	2017-18	\$606,750	\$710,660	\$4,552	\$1,321,962	63,468	\$20.83																																																																																																																																																																																				
16	2020-21	2018-19	\$561,625	\$710,660	\$4,552	\$1,276,837	63,468	\$20.12																																																																																																																																																																																				
17	2021-22	2019-20	\$514,250	\$710,660	\$4,552	\$1,229,462	63,468	\$19.37																																																																																																																																																																																				
18	2022-23	2020-21	\$464,500	\$710,660	\$4,552	\$1,179,712	63,468	\$18.59																																																																																																																																																																																				
19	2023-24	2021-22	\$412,125	\$710,660	\$4,552	\$1,127,337	63,468	\$17.76																																																																																																																																																																																				
20	2024-25	2022-23	\$357,000	\$710,660	\$4,552	\$1,072,212	63,468	\$16.89																																																																																																																																																																																				
21	2025-26	2023-24	\$299,125	\$710,660	\$4,552	\$1,014,337	63,468	\$15.98																																																																																																																																																																																				
22	2026-27	2024-25	\$238,250	\$710,660	\$4,552	\$953,462	63,468	\$15.02																																																																																																																																																																																				
23	2027-28	2025-26	\$174,250	\$710,660	\$4,552	\$889,462	63,468	\$14.01																																																																																																																																																																																				
24	2028-29	2026-27	\$107,000	\$710,660	\$4,552	\$822,212	63,468	\$12.95																																																																																																																																																																																				
25	2029-30	2027-28	\$36,250	\$710,660	\$4,552	\$751,462	63,468	\$11.84																																																																																																																																																																																				
26	2030-31	2028-29	\$0	\$710,660	\$0	\$710,660	63,468	\$11.20																																																																																																																																																																																				
27	2031-32	2029-30	\$0	\$710,660	\$0	\$710,660	63,468	\$11.20																																																																																																																																																																																				
28	2032-33	2030-31	\$0	\$710,660	\$0	\$710,660	63,468	\$11.20																																																																																																																																																																																				
29-50			\$0	\$710,660	\$0	\$710,660	63,468	\$11.20																																																																																																																																																																																				
			\$13,382,188																																																																																																																																																																																									
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.																																																																																																																																																																																												
<table style="width:100%; border-collapse: collapse;"> <tr> <td colspan="3"></td> <td colspan="3" style="text-align: right;">Location:</td> <td colspan="3">County Government Center 1055 Monterey St San Luis Obispo, CA</td> </tr> <tr> <td colspan="3" style="text-align: left;">Financing Uses</td> <td style="text-align: right;">Total</td> <td style="text-align: right;">Refunding</td> <td colspan="2" style="text-align: right;">Building Costs</td> <td colspan="2"></td> </tr> <tr> <td colspan="3"></td> <td></td> <td></td> <td style="text-align: right;">Total</td> <td style="text-align: right;">Allowable</td> <td style="text-align: right;">Unallowable</td> <td></td> </tr> <tr> <td colspan="3">Refunding of prior COP</td> <td style="text-align: right;">0</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="3">Building and Architect Expens</td> <td style="text-align: right;">34,679,222</td> <td></td> <td style="text-align: right;">34,679,222</td> <td style="text-align: right;">34,679,222</td> <td></td> <td></td> </tr> <tr> <td colspan="3">Land*</td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> <td style="text-align: right;">0</td> <td></td> </tr> <tr> <td colspan="3">Total</td> <td style="text-align: right;">34,679,222</td> <td style="text-align: right;">0</td> <td style="text-align: right;">34,679,222</td> <td style="text-align: right;">34,679,222</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td colspan="3"></td> <td></td> <td style="text-align: right;">0.0000</td> <td style="text-align: right;">1.0000</td> <td></td> <td style="text-align: right;">0.0000</td> <td></td> </tr> <tr> <td colspan="3">Depreciation</td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">693,584 **</td> <td></td> </tr> <tr> <td colspan="3" style="text-align: left;">Bond Issuance Costs:</td> <td style="text-align: right;">Total</td> <td style="text-align: right;">Refunding</td> <td colspan="2" style="text-align: right;">Allowable</td> <td colspan="2">Unallowable</td> </tr> <tr> <td colspan="3">Attorney Fees</td> <td style="text-align: right;">39,400</td> <td style="text-align: right;">0</td> <td style="text-align: right;">39,400</td> <td style="text-align: right;">39,400</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td colspan="3">Bond Printing Fee</td> <td style="text-align: right;">24,694</td> <td style="text-align: right;">0</td> <td style="text-align: right;">24,694</td> <td style="text-align: right;">24,694</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td colspan="3">Financial Consulting</td> <td style="text-align: right;">37,590</td> <td style="text-align: right;">0</td> <td style="text-align: right;">37,590</td> <td style="text-align: right;">37,590</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td colspan="3">Bank Trustee Fees</td> <td style="text-align: right;">5,292</td> <td style="text-align: right;">0</td> <td style="text-align: right;">5,292</td> <td style="text-align: right;">5,292</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td colspan="3">Total Issuance costs</td> <td style="text-align: right;">106,976</td> <td style="text-align: right;">0</td> <td style="text-align: right;">106,976</td> <td style="text-align: right;">106,976</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td colspan="3" style="text-align: left;">Interest incurred prior to occupancy</td> <td style="text-align: right;">1</td> <td></td> <td style="text-align: right;">1</td> <td></td> <td style="text-align: right;">1</td> <td></td> </tr> <tr> <td colspan="3"></td> <td style="text-align: right;">106,977</td> <td style="text-align: right;">0</td> <td style="text-align: right;">106,977</td> <td style="text-align: right;">106,977</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td colspan="3" style="text-align: left;">Term of Financing:</td> <td colspan="2"></td> <td colspan="4" style="text-align: right;">25 Years</td> </tr> <tr> <td colspan="3" style="text-align: left;">Term remaining after occupancy</td> <td colspan="2"></td> <td colspan="4" style="text-align: right;">23.5 Years</td> </tr> <tr> <td colspan="3" style="text-align: left;">Useable Square Footage:</td> <td colspan="2"></td> <td colspan="4" style="text-align: right;">63,468</td> </tr> </table>												Location:			County Government Center 1055 Monterey St San Luis Obispo, CA			Financing Uses			Total	Refunding	Building Costs									Total	Allowable	Unallowable		Refunding of prior COP			0						Building and Architect Expens			34,679,222		34,679,222	34,679,222			Land*			0		0		0		Total			34,679,222	0	34,679,222	34,679,222		0					0.0000	1.0000		0.0000		Depreciation							693,584 **		Bond Issuance Costs:			Total	Refunding	Allowable		Unallowable		Attorney Fees			39,400	0	39,400	39,400		0	Bond Printing Fee			24,694	0	24,694	24,694		0	Financial Consulting			37,590	0	37,590	37,590		0	Bank Trustee Fees			5,292	0	5,292	5,292		0	Total Issuance costs			106,976	0	106,976	106,976		0	Interest incurred prior to occupancy			1		1		1					106,977	0	106,977	106,977		0	Term of Financing:					25 Years				Term remaining after occupancy					23.5 Years				Useable Square Footage:					63,468			
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* Project is on land previously owned by the county.																																																																																																																																																																																												

** Interest	606,750
Issuance Costs	4,552
	611,302
Depreciation	693,585
Depre Asset addition	4,876
Depre Asset addition	12,199
	710,660
Total costs	1,321,962

Space Rented in City of San Luis Obispo (County as Lessee) Fiscal Year 2017/18

Department	Location	Sq Ft	Rent
Behavioral Health Agency	2945 McMillan Ave., Suite 136 San Luis Obispo, CA 93401	3,914	\$4,696.80
Behavioral Health/Martha's Place	2925 McMillan, Suites 108 San Luis Obispo CA 93401	5,585	\$7,196.86
Behavioral Health/Mental Health	1989 Vicente Drive, Building "A" San Luis Obispo CA 93401	4,800	\$2,500.00
Behavioral Health/Mental Health	277 South Street, suites T & Y San Luis Obispo CA 93401	6,562	\$10,022.00
Central Services - 7 parking spaces for Outside Depts.	1166 Higuera Street San Luis Obispo, CA 93401		\$787.86
Child Support Services - SLO	1200 Monterey San Luis Obispo CA 93401	12,300	\$28,039.77
Drug & Alcohol - Behavior Services - Housing Authority	711 Upham Street, Units 2 & 3 San Luis Obispo CA 93401	1,316	\$2,575.00
Probation	145 Prado Road San Luis Obispo CA 93401	5,556	\$6,509.28
Sheriff/Coroner	835 Aerovista Place, Suite 130 San Luis Obispo CA 93401	2,435	\$5,567.24
Sheriff/Special Operations Unit	3220 South Higuera Street San Luis Obispo, CA	3,753	\$8,144.01
Social Services	3563 Empleo Street San Luis Obispo CA	18,282	\$31,336.50
Social Services - One Stop Program-SLO	880 Industrial Way San Luis Obispo CA 93401	258	\$853.58
The History Center of San Luis Obispo County (X0016)	696 Monterey Street San Luis Obispo, CA 93401		\$8,607.82

Department	Location	Sq Ft	Rent	
Subtotal Sites: 13		Subtotal Sq Ft/Monthly Rent:	64,761	\$116,836.72
		Subtotal Average Cost Per Sq Ft:		1.80
Child Support Services - Parking	970 Toro St San Luis Obispo CA 93401	5,554	\$548.26	
Subtotal Sites: 1		Subtotal Sq Ft/Monthly Rent:	5,554	\$548.26
		Subtotal Average Cost Per Sq Ft:		0.10
TOTAL SITES: 14		TOTAL SQ FT/MONTHLY RENT:	70,315	\$117,384.98
		TOTAL AVERAGE COST PER SQ FT:		\$1.67

Space Rented in South County (County as Lessee) Fiscal Year 2017/18

Department	Location	Exp Date	Sq Ft	Rent
Behavioral Health/Mental Health	354 S Halcyon Suites A,B,C&D Arroyo Grande Ca 93420	4/30/2019	4,263	\$7,299.83
Behavioral Health/Mental Health (Adult)	1350 E. Grand Arroyo Grande, CA 93420	6/21/2021	5,050	\$7,322.00
Library (Leased)-Shell Beach	230 Leeward Ave Shell Beach CA 93449	12/31/9999	930	\$100.00
Sheriff's Writing Room	330 West Tefft Street, Unit I Nipomo, CA 93444	5/31/2021	650	\$835.40
Social Services	1086 Grand Ave. Arroyo Grande CA 93420	7/31/2023	18,985	\$38,770.63
Social Services-Nipomo	681 Tefft St. Nipomo CA 93444	5/31/2022	8,924	\$18,201.16
Subtotal Sites: 6			Subtotal Sq Ft/Monthly Rent: 38,802	\$72,529.02
			Subtotal Average Cost Per Sq Ft: 1.87	
TOTAL SITES: 6			TOTAL SQ FT/MONTHLY RENT: 38,802	\$72,529.02
			TOTAL AVERAGE COST PER SQ FT: 1.87	

Space Rented in North County and North Coast (County as Lessee) Fiscal Year 2017/18

Department	Location	Sq Ft	Monthly Rent
Behavioral Health/Drug & Alcohol	1763 Ramada Dr Paso Robles CA 93446	2,115	\$3,592.68
Behavioral Health/Drug & Alcohol	1761 Ramada Dr Paso Robles CA 93446	1,395	\$2,369.64
Behavioral Health/Drug & Alcohol - Atascadero	3544 El Camino Real Atascadero CA 93422	600	\$585.88
CDF/Oak Shores	2327 Ridge Rider Road Bradley CA 93426	4,280	\$627.15
Department of Social Services	600 Quintana Rd Morro Bay CA 93442	4,600	\$11,587.24
Drug & Alcohol Services	3500 & 3502 El Camino Real Atascadero, CA 93422	1,200	\$927.35
Library - Morro Bay and Friends of the Library	625 Harbor Street Morro Bay, CA	6,457	\$0.08
Library-Cayucos	310 "B" Street Cayucos CA 93430	3,208	\$1,375.00
San Luis Obispo County Fire Department	880 Manzanita Dr., Bldgs A, E, F, G & Los Osos, CA 93402	13,746	\$10,485.03
Sheriff (Residence)	4576 Shasta Ln Paso Robles, CA 93446		\$1,900.00

Department	Location	Sq Ft	Monthly Rent
Social Services	810 4th Street Paso Robles	12,835	\$31,800.00
Social Services	534 Spring Street Paso Robles, CA 93446	1,200	\$1,921.95
Social Services-Atascadero	9479 El Camino Real Atascadero CA 93422	1,674	\$2,366.28
Social Services-Atascadero	9415 El Camino Real Atascadero CA 93422	4,901	\$8,740.52
Social Services-Atascadero	9425 Principal Ave. Atascadero CA 93422	4,300	\$7,517.30
Social Services-Atascadero	9485 El Camino Real Atascadero CA 93422	1,030	\$1,800.80
Social Services-Atascadero (conference room)	9477 El Camino Real Atascadero CA 93422	1,000	\$1,182.29
Social Services-Paso Robles	406 Spring Street Paso Robles CA 93446	12,166	\$22,542.10
Subtotal Sites:	18	Subtotal Sq Ft/Monthly Rent:	76,707
		Subtotal Average Cost Per Sq Ft:	1.45
Assessor/Clerk Recorder - Storage (SLOCO)	705 N Lake Blvd (SW crnr No Lake BI Tahoe City CA 96146	100	\$262.50

Department		Location		Sq Ft	Monthly Rent
Subtotal Sites:	1		Subtotal Sq Ft/Monthly Rent:	100	\$262.50
			Subtotal Average Cost Per Sq Ft:		2.63
TOTAL SITES:	19		TOTAL SQ FT/MONTHLY RENT:	76,807	111,583.79
			TOTAL AVERAGE COST PER SQ FT:		1.45

COUNTY OF SAN LUIS OBISPO
NOTES TO THE BASIC FINANCIAL STATEMENTS (IN THOUSANDS)
JUNE 30, 2018

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 no liability claims settlements and there were two 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 the California State Association of Counties (CSAC) Excess Insurance Authority. The County is a member of CSAC Excess Insurance Authority, 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	\$ 250,000 per occurrence	Statutory
Unemployment	\$ 166,276 maximum	-----
Dental	None—Funded by Employees	-----

Annual actuarial valuations are obtained for the Workers' Compensation and the General 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 CSAC Excess Insurance Authority 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>
2016-17	\$ 18,707	\$ 4,948	\$ 4,092	\$ 19,563
2017-18	\$ 19,563	\$ 3,179	\$ 3,835	\$ 18,907

INTERNAL SERVICE FUNDS

FLEET SERVICES

Accounts for resources used to provide a fleet of cars, trucks, and public safety 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 budgets, departments, agencies, and private citizens as requested or required by state law or local ordinance.

INSURANCE

Account for the operations of the County's Workers' Compensation, Protected Self-insurance, Unemployment, and Dental Insurance 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, 2018
In thousands

		Garage		Public Works
2017-2018 Expenditures		6,553		40,068
Less Depreciation		<u>(1,806)</u>		<u>(965)</u>
Total Cash Expenditures		4,747		39,103
2 months working capital		791		6,517
Unrestricted Net Assets per CAFR	1,247		(31,142)	
Less: Equipment Replacement Designation	<u>(3,003)</u>	<u>(1,756)</u>	<u>(6,919)</u>	<u>(38,061)</u>
Difference		<u>(2,547)</u>		<u>(44,578)</u>

Fleet Services reported an increase in Net Position in 2017-2018.
The Public Works ISF reported a decrease in Net Position in 2017-2018.

Transfers Out

Pension Obligation Bond Fund		53		1094
Proceeds and Salvage Value of Equipment Sales		<u>2</u>		<u>1094</u>
		<u>56</u>		<u>1094</u>

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, 1/2 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, 2018 (In Thousands)**

	Garage	Public Works	Combined Insurance (5 Funds)	Total
<u>Assets</u>				
Current assets:				
Cash and cash equivalents	\$ 3,998	\$ 15,811	\$ 26,927	\$ 46,736
Accounts receivable, net	-	15	-	15
Inventories	15	475	-	490
Prepaid items	-	17	251	268
Total current assets	<u>4,013</u>	<u>16,318</u>	<u>27,178</u>	<u>47,509</u>
Noncurrent assets:				
Capital assets:				
Structures and improvements, net	5	274	-	279
Equipment, net	5,747	7,444	-	13,191
Total noncurrent assets	<u>5,752</u>	<u>7,718</u>	<u>-</u>	<u>13,470</u>
Total assets	<u>9,765</u>	<u>24,036</u>	<u>27,178</u>	<u>60,979</u>
<u>Deferred Outflows of Resources</u>				
Deferred pensions	562	9,637	-	10,199
Deferred OPEB	5	84	-	89
Total deferred outflows of resources	<u>567</u>	<u>9,721</u>	<u>-</u>	<u>10,288</u>
<u>Liabilities</u>				
Current liabilities:				
Accounts payable	142	333	453	928
Salaries and benefits payable	57	1,147	-	1,204
Self-insurance liability	-	-	3,307	3,307
Deposits from others	-	1,034	-	1,034
Accrued vacation and sick leave	76	1,765	-	1,841
Total current liabilities	<u>275</u>	<u>4,279</u>	<u>3,760</u>	<u>8,314</u>
Noncurrent liabilities:				
Self-insurance liability	-	-	15,600	15,600
Accrued vacation and sick leave	104	1,018	-	1,122
Net OPEB liability	53	907	-	960
Net pension liability	2,573	44,320	-	46,893
Total noncurrent liabilities	<u>2,730</u>	<u>46,245</u>	<u>15,600</u>	<u>64,575</u>
Total liabilities	<u>3,005</u>	<u>50,524</u>	<u>19,360</u>	<u>72,889</u>
<u>Deferred Inflows of Resources</u>				
Deferred pensions	328	6,657	-	6,985
Total deferred inflows of resources	<u>328</u>	<u>6,657</u>	<u>-</u>	<u>6,985</u>
<u>Net Position</u>				
Net investment in capital assets	5,752	7,718	-	13,470
Unrestricted	1,247	(31,142)	7,818	(22,077)
Total net position	<u>\$ 6,999</u>	<u>\$ (23,424)</u>	<u>\$ 7,818</u>	<u>\$ (8,607)</u>

**COUNTY OF SAN LUIS OBISPO
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2018 (In Thousands)**

	Garage	Public Works	Combined Insurance (5 Funds)	Total
<u>Operating revenues</u>				
Charges for services	\$ 6,220	\$ 38,358	\$ 14,106	\$ 58,684
Other revenues	23	93	-	116
	<u>6,243</u>	<u>38,451</u>	<u>14,106</u>	<u>58,800</u>
Total operating revenues				
<u>Operating expenses</u>				
Salaries and benefits	1,601	30,674	280	32,555
Services and supplies	3,043	8,300	6,950	18,293
Insurance benefit payments	-	-	3,606	3,606
Depreciation	1,806	965	-	2,771
Countywide cost allocation	103	129	333	565
	<u>6,553</u>	<u>40,068</u>	<u>11,169</u>	<u>57,790</u>
Total operating expenses				
Operating income (loss)	<u>(310)</u>	<u>(1,617)</u>	<u>2,937</u>	<u>1,010</u>
<u>Nonoperating revenues (expenses)</u>				
Interest income	25	70	196	291
Other revenues (expense)	278	1	-	279
	<u>303</u>	<u>71</u>	<u>196</u>	<u>570</u>
Total nonoperating revenues (expenses)				
Income (loss) before transfers	(7)	(1,546)	3,133	1,580
Transfers in	-	-	-	-
Transfers out	(56)	(1,094)	-	(1,150)
	<u>(63)</u>	<u>(2,640)</u>	<u>3,133</u>	<u>430</u>
Change in net position				
Net position - beginning	7,116	(19,860)	4,685	(8,059)
Cumulative effect of change in accounting principle	(54)	(924)	-	(978)
	<u>7,062</u>	<u>(20,784)</u>	<u>4,685</u>	<u>(9,037)</u>
Net position - beginning (restated)				
Net position - ending	<u>\$ 6,999</u>	<u>\$ (23,424)</u>	<u>\$ 7,818</u>	<u>\$ (8,607)</u>

**COUNTY OF SAN LUIS OBISPO
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2018 (In Thousands)**

	Garage	Public Works	Combined Insurance (5 Funds)	Total
Cash Flows From Operating Activities				
Receipts from interfund billings	\$ 6,243	\$ 38,444	\$ 14,106	\$ 58,793
Payments for goods and services	(3,497)	(8,462)	(3,883)	(15,842)
Payments to employees for services	(1,454)	(27,801)	(531)	(29,786)
Payments for insurance benefits	-	-	(4,262)	(4,262)
Payments for premiums	-	-	(3,658)	(3,658)
Net cash provided (used) by operating activities	<u>1,292</u>	<u>2,181</u>	<u>1,772</u>	<u>5,245</u>
Cash Flows from Noncapital Financing Activities				
Transfers to other funds	(56)	(1,094)	-	(1,150)
Net cash provided (used) by noncapital financing activities	<u>(56)</u>	<u>(1,094)</u>	<u>-</u>	<u>(1,150)</u>
Cash Flows from Capital and Related Financing Activities				
Purchases and construction of capital assets	(2,024)	(674)	-	(2,698)
Proceeds from sale of capital assets	332	-	-	332
Net cash provided (used) by capital and related financing activities	<u>(1,692)</u>	<u>(674)</u>	<u>-</u>	<u>(2,366)</u>
Cash Flows from Investing Activities				
Interest received	25	70	196	291
Net cash provided (used) by investing activities	<u>25</u>	<u>70</u>	<u>196</u>	<u>291</u>
Net increase (decrease) in cash and cash equivalents	(431)	483	1,968	2,020
Cash and cash equivalents at beginning of year	4,429	15,328	24,959	44,716
Cash and cash equivalents at end of year	<u>\$ 3,998</u>	<u>\$ 15,811</u>	<u>\$ 26,927</u>	<u>\$ 46,736</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	<u>\$ (310)</u>	<u>\$ (1,617)</u>	<u>\$ 2,937</u>	<u>\$ 1,010</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	1,806	965	-	2,771
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources:				
(Increase) decrease in:				
Receivables, net	-	(7)	-	(7)
Inventory	(6)	(26)	-	(32)
Prepaid expenses	-	(17)	-	(17)
Deferred outflows - pensions	164	3,336	-	3,500
Deferred outflows - OPEB	(5)	(84)	-	(89)
Increase (decrease) in:				
Accounts payable	(345)	(97)	(258)	(700)
Deposits from others	-	107	-	107
Salaries and benefits payable	(24)	(418)	(251)	(693)
Deferred inflows - pensions	328	6,657	-	6,985
Net OPEB liability	(1)	(17)	-	(18)
Net pension liability	(334)	(6,789)	-	(7,123)
Accrued vacation and sick leave	19	188	-	207
Self-insurance liability	-	-	(656)	(656)
Total adjustments	<u>1,602</u>	<u>3,798</u>	<u>(1,165)</u>	<u>4,235</u>
Net cash provided (used) by operating activities	<u>\$ 1,292</u>	<u>\$ 2,181</u>	<u>\$ 1,772</u>	<u>\$ 5,245</u>

**COUNTY OF SAN LUIS OBISPO
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS – INSURANCE
JUNE 30, 2018 (In Thousands)**

	Workers' Compensation	Protected Self-Insurance	Unemployment Insurance	Dental Insurance	OPEB	Total
<u>Assets</u>						
Current assets:						
Cash and cash equivalents	\$ 19,794	\$ 6,110	\$ 166	\$ 702	\$ 155	\$ 26,927
Prepaid expenses	251	-	-	-	-	251
Total current assets	<u>20,045</u>	<u>6,110</u>	<u>166</u>	<u>702</u>	<u>155</u>	<u>27,178</u>
Total assets	<u>20,045</u>	<u>6,110</u>	<u>166</u>	<u>702</u>	<u>155</u>	<u>27,178</u>
<u>Liabilities</u>						
Current liabilities:						
Accounts payable	393	1	-	59	-	453
Self-insurance liability	2,458	849	-	-	-	3,307
Total current liabilities	<u>2,851</u>	<u>850</u>	<u>-</u>	<u>59</u>	<u>-</u>	<u>3,760</u>
Noncurrent liabilities:						
Self-insurance liability	13,465	2,135	-	-	-	15,600
Total noncurrent liabilities	<u>13,465</u>	<u>2,135</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,600</u>
Total liabilities	<u>16,316</u>	<u>2,985</u>	<u>-</u>	<u>59</u>	<u>-</u>	<u>19,360</u>
<u>Net Position</u>						
Unrestricted	<u>3,729</u>	<u>3,125</u>	<u>166</u>	<u>643</u>	<u>155</u>	<u>7,818</u>
Total net position	<u>\$ 3,729</u>	<u>\$ 3,125</u>	<u>\$ 166</u>	<u>\$ 643</u>	<u>\$ 155</u>	<u>\$ 7,818</u>

**COUNTY OF SAN LUIS OBISPO
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS – INSURANCE
FOR THE YEAR ENDED JUNE 30, 2018 (In Thousands)**

	Workers' Compensation	Protected Self-Insurance	Unemployment Insurance	Dental Insurance	OPEB	Total
<u>Operating revenues</u>						
Charges for services	\$ 7,231	\$ 3,000	\$ 155	\$ 1,383	\$ 2,337	\$ 14,106
Total operating revenues	7,231	3,000	155	1,383	2,337	14,106
<u>Operating expenses</u>						
Salaries and benefits	280	-	-	-	-	280
Services and supplies	3,464	1,765	29	144	1,548	6,950
Insurance benefit payments	1,295	-	122	1,456	733	3,606
Countywide cost allocation	156	170	1	6	-	333
Total operating expenses	5,195	1,935	152	1,606	2,281	11,169
Operating income (loss)	2,036	1,065	3	(223)	56	2,937
<u>Nonoperating revenues (expenses)</u>						
Interest income	138	48	1	7	2	196
Total nonoperating revenues (expenses)	138	48	1	7	2	196
Income (loss) before transfers	2,174	1,113	4	(216)	58	3,133
Change in net position	2,174	1,113	4	(216)	58	3,133
Net position - beginning	1,555	2,012	162	859	97	4,685
Net position - ending	\$ 3,729	\$ 3,125	\$ 166	\$ 643	\$ 155	\$ 7,818

**COUNTY OF SAN LUIS OBISPO
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS – INSURANCE
FOR THE YEAR ENDED JUNE 30, 2018 (In Thousands)**

	<u>Workers' Compensation</u>	<u>Protected Self-Insurance</u>	<u>Unemployment Insurance</u>	<u>Dental Insurance</u>	<u>OPEB</u>	<u>Total</u>
Cash Flows From Operating Activities						
Receipts from interfund billings	\$ 7,231	\$ 3,000	\$ 155	\$ 1,383	\$ 2,337	\$ 14,106
Payments for goods and services	(2,345)	(1,094)	(30)	(127)	(287)	(3,883)
Payments to employees for services	(531)	-	-	-	-	(531)
Payments for insurance benefits	(1,648)	(303)	(122)	(1,456)	(733)	(4,262)
Payments for premiums	(1,285)	(850)	-	-	(1,523)	(3,658)
Net cash provided (used) by operating activities	<u>1,422</u>	<u>753</u>	<u>3</u>	<u>(200)</u>	<u>(206)</u>	<u>1,772</u>
Cash Flows from Noncapital Financing Activities						
Grants and subsidies from other governmental agencies	-	-	-	-	-	-
Transfers to other funds	-	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities						
Purchases and construction of capital assets	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows from Investing Activities						
Interest received	138	48	1	7	2	196
Net cash provided (used) by investing activities	<u>138</u>	<u>48</u>	<u>1</u>	<u>7</u>	<u>2</u>	<u>196</u>
Net increase (decrease) in cash and cash equivalents	1,560	801	4	(193)	(204)	1,968
Cash and cash equivalents at beginning of year	18,234	5,309	162	895	359	24,959
Cash and cash equivalents at end of year	<u>\$ 19,794</u>	<u>\$ 6,110</u>	<u>\$ 166</u>	<u>\$ 702</u>	<u>\$ 155</u>	<u>\$ 26,927</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities						
Operating income (loss)	<u>\$ 2,036</u>	<u>\$ 1,065</u>	<u>\$ 3</u>	<u>\$ (223)</u>	<u>\$ 56</u>	<u>\$ 2,937</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Changes in assets and liabilities:						
Increase (decrease) in:						
Accounts payable	(10)	(9)	-	23	(262)	(258)
Salaries and benefits payable	(251)	-	-	-	-	(251)
Self-insurance liability	(353)	(303)	-	-	-	(656)
Total adjustments	<u>(614)</u>	<u>(312)</u>	<u>-</u>	<u>23</u>	<u>(262)</u>	<u>(1,165)</u>
Net cash provided (used) by operating activities	<u>\$ 1,422</u>	<u>\$ 753</u>	<u>\$ 3</u>	<u>\$ (200)</u>	<u>\$ (206)</u>	<u>\$ 1,772</u>