

COUNTY OF SAN LUIS OBISPO

2021/2022 COST ALLOCATION PLAN

(Actual Fiscal Year 2019/2020)

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

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Cost Plan Expenditure Distribution Index

SAL- Spread Based on Labor Distribution Percentage

PROP- Manually Spread Percentage Distribution

DISA- Not Further Allocated

Certification of Agency Fiscal Officer

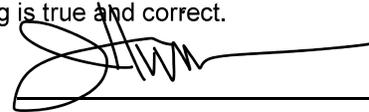
This is to certify that I have reviewed the cost allocation plan and submitted herewith and to the best of my knowledge and belief

1. All costs included in this proposal to establish cost allocation billings for fiscal year FY2019-20 ITD Correction are allowable in accordance with the requirements of 2CFR, Part 200 (formerly OMB Circular A-87), 'Cost Principles for State and Local Governments' and the Federal awards to which they apply. Unallowable costs have been adjusted for and removed for allocation in this cost plan.

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

I declare that the foregoing is true and correct.

Signature:



Name of Official:

James W. Hamilton

Title:

AUDITOR-CONTROLLER, TREASURER-TAX

Date:

06/04/21

Exhibit A

Cost Exhibit

Department	Claimable Totals	100-Board of Supervisors	103-Short-Term Financing	106-Contributions to Other Agencies	109-Assessor	110-Clerk	130-Waste Mgmt	131-Grand Jury	132-District Attorney
001-Building Depreciation	\$2,264,020	\$146,164	-	-	\$323,244	\$153,898	-	-	\$1,319
002-Equipment Depreciation	\$800,349	\$987	-	-	\$22,767	\$27,832	-	-	\$18,391
104-County Administrative Office	\$1,143,538	\$2,536	\$210	-	\$29,980	\$22,571	\$1,196	\$1,286	\$32,084
111-County Counsel	\$3,039,516	\$262,850	-	-	\$31,261	\$24,219	-	\$6,517	\$24,730
112-Human Resources	\$3,753,185	\$14,570	-	-	\$78,456	\$24,658	-	-	\$122,168
113-Facilities Management	\$4,085,898	\$86,744	-	-	\$167,721	\$103,472	-	-	\$337,343
114-Information Technology Department (ITD)	\$8,926,408	\$36,168	-	-	\$347,122	\$247,577	\$9,833	\$8,893	\$899,700
116-Central Services	\$3,321,478	\$1,496	(\$146)	-	\$19,720	\$55,297	\$1,314	\$323	\$27,767
117-Auditor-Controller-Treasurer-Tax Collector	\$3,942,816	\$12,754	-	\$3,323	\$70,425	\$37,537	\$7,096	\$4,606	\$137,180
200-Maintenance Projects	\$2,791,527	\$42,319	-	-	\$79,487	\$45,622	-	-	\$170,253
118-Talent Development	\$407,692	\$1,900	-	-	\$11,245	\$3,375	-	-	\$15,932
Total Actual Costs	\$34,476,427	\$608,489	\$64	\$3,323	\$1,181,428	\$746,057	\$19,439	\$21,626	\$1,786,866
Roll Forward Amounts	(\$2,735,515)	(\$213,736)	(\$1,349)	(\$914)	(\$171,080)	(\$48,513)	(\$369)	(\$22,631)	\$81,060
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$31,740,911	\$394,753	(\$1,285)	\$2,409	\$1,010,348	\$697,544	\$19,069	(\$1,006)	\$1,867,926

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	134-Child Support Services	135-Public Defender	136-Sheriff	137-Animal Services	138-Emergency Services	139-Probation	140-County Fire	141-Ag Commissioner
001-Building Depreciation	\$2,264,020	-	-	\$531,038	\$45,333	\$23,785	\$341,353	\$28,799	\$13,733
002-Equipment Depreciation	\$800,349	-	-	\$333,273	\$2,788	\$25,408	\$33,690	\$91,076	\$4,276
104-County Administrative Office	\$1,143,538	\$8,581	\$17,356	\$161,213	\$8,644	\$3,098	\$44,753	\$55,606	\$24,642
111-County Counsel	\$3,039,516	-	-	\$171,343	\$3,045	\$8,021	\$30,518	\$234	\$8,396
112-Human Resources	\$3,753,185	\$33,535	-	\$489,980	\$20,174	\$6,725	\$181,803	\$1,389	\$57,571
113-Facilities Management	\$4,085,898	\$12,351	-	\$1,004,044	\$67,497	\$52,172	\$398,360	\$182,022	\$112,908
114-Information Technology Department (ITD)	\$8,926,408	\$12,373	\$149,555	\$3,153,535	\$63,653	\$217,134	\$769,544	\$883,065	\$120,365
116-Central Services	\$3,321,478	\$13,687	\$895	\$67,212	\$40,944	\$8,504	\$63,918	\$45,683	\$7,578
117-Auditor-Controller-Treasurer-Tax Collector	\$3,942,816	\$29,374	\$60,119	\$569,863	\$30,178	\$14,228	\$221,171	\$156,276	\$53,734
200-Maintenance Projects	\$2,791,527	-	-	\$635,291	\$1,256	\$8,221	\$155,701	\$28,682	\$865
118-Talent Development	\$407,692	\$4,569	-	\$64,391	\$2,631	\$877	\$24,363	-	\$8,262
Total Actual Costs	\$34,476,427	\$114,469	\$227,926	\$7,181,183	\$286,143	\$368,173	\$2,265,175	\$1,472,832	\$412,331
Roll Forward Amounts	(\$2,735,515)	(\$20,760)	\$53,847	(\$299,977)	\$23,852	\$154,543	(\$515,548)	\$93,196	(\$38,637)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$31,740,911	\$93,709	\$281,772	\$6,881,207	\$309,995	\$522,716	\$1,749,626	\$1,566,028	\$373,695

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	142-Planning	143-Court Operations Fund	160-Public Health	166-Behavioral Health	180-Social Services	183-Med Assist Prog	184-Law Enforcement Medical Care	186-Veteran's Services
001-Building Depreciation	\$2,264,020	\$40,559	-	\$142,002	\$126,242	-	-	-	-
002-Equipment Depreciation	\$800,349	\$172,047	-	\$21,139	-	-	-	-	-
104-County Administrative Office	\$1,143,538	\$48,527	\$3,505	\$62,192	\$168,678	\$143,522	-	\$12,032	\$13,937
111-County Counsel	\$3,039,516	\$599,333	-	\$83,149	\$134,459	\$619,391	-	-	\$450
112-Human Resources	\$3,753,185	\$112,080	-	\$462,491	\$398,766	\$826,810	-	\$2,242	\$9,209
113-Facilities Management	\$4,085,898	\$263,389	-	\$270,344	\$57,366	\$115,863	-	-	-
114-Information Technology Department (ITD)	\$8,926,408	\$613,779	-	\$160,976	\$175,665	\$220,204	-	\$65,763	\$19,853
116-Central Services	\$3,321,478	\$41,286	\$51	\$30,647	\$29,959	\$2,383,177	-	\$776	\$1,764
117-Auditor-Controller-Treasurer-Tax Collector	\$3,942,816	\$109,603	-	\$237,748	\$519,867	\$547,724	-	\$41,907	\$7,104
200-Maintenance Projects	\$2,791,527	\$175,943	-	\$149,011	\$240,785	\$28,099	-	-	-
118-Talent Development	\$407,692	\$17,340	-	\$41,885	\$61,882	\$75,208	-	\$292	\$1,023
Total Actual Costs	\$34,476,427	\$2,193,885	\$3,556	\$1,661,584	\$1,913,668	\$4,959,999	-	\$123,013	\$53,341
Roll Forward Amounts	(\$2,735,515)	\$188,444	\$3,407	\$62,889	(\$396,930)	(\$547,414)	-	(\$102,695)	(\$10,391)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$31,740,911	\$2,382,329	\$6,963	\$1,724,474	\$1,516,739	\$4,412,584	-	\$20,318	\$42,949

Exhibit A

Cost Exhibit (continued)

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

Exhibit A

Cost Exhibit (continued)

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

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	407-Fleet	408-Workers' Comp ISF	409-Liability Insurance ISF	410-Unemployment Insurance ISF	411-Medical Malpractice ISF	412-County Dental Plan ISF	413-OPEB ISF	425-Airports
001-Building Depreciation	\$2,264,020	-	-	-	-	-	-	-	-
002-Equipment Depreciation	\$800,349	-	-	-	-	-	-	-	-
104-County Administrative Office	\$1,143,538	\$6,998	\$6,782	\$5,313	\$46	\$652	\$285	-	\$41,260
111-County Counsel	\$3,039,516	-	-	\$94,171	-	-	-	-	\$88,821
112-Human Resources	\$3,753,185	\$14,019	(\$129,483)	-	-	-	-	-	\$26,599
113-Facilities Management	\$4,085,898	(\$32,826)	-	\$427	-	-	-	-	\$24,735
114-Information Technology Department (ITD)	\$8,926,408	\$7,104	(\$302)	\$2,707	\$25	\$296	\$154	-	(\$14,727)
116-Central Services	\$3,321,478	\$6,160	\$5,866	\$435	-	-	-	\$217	\$10,070
117-Auditor-Controller-Treasurer-Tax Collector	\$3,942,816	\$44,743	\$43,318	\$18,496	\$226	\$2,228	-	\$970	\$57,833
200-Maintenance Projects	\$2,791,527	\$83,501	(\$5,789)	(\$4,766)	-	-	-	-	-
118-Talent Development	\$407,692	\$1,754	-	-	-	-	-	-	\$3,573
Total Actual Costs	\$34,476,427	\$131,452	(\$79,607)	\$116,783	\$297	\$3,177	\$440	\$1,187	\$238,164
Roll Forward Amounts	(\$2,735,515)	\$22,574	(\$173,119)	(\$28,631)	(\$117)	(\$151)	(\$1,371)	\$1,147	\$8,939
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$31,740,911	\$154,026	(\$252,727)	\$88,151	\$180	\$3,025	(\$932)	\$2,335	\$247,103

Exhibit A

Cost Exhibit (continued)

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

Exhibit A

Cost Exhibit (continued)

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

Exhibit A

Cost Exhibit (continued)

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

Exhibit B

Roll-Forward Calculations

Department	Actual Cost	Est Cost	Roll Forward	Reg Adj	One Time Adj	Total Claimable
100-Board of Supervisors	\$608,489	\$822,225	(\$213,736)	-	-	\$394,753
103-Short-Term Financing	\$64	\$1,413	(\$1,349)	-	-	(\$1,285)
106-Contributions to Other Agencies	\$3,323	\$4,237	(\$914)	-	-	\$2,409
109-Assessor	\$1,181,428	\$1,352,508	(\$171,080)	-	-	\$1,010,348
110-Clerk	\$746,057	\$794,570	(\$48,513)	-	-	\$697,544
130-Waste Mgmt	\$19,439	\$19,808	(\$369)	-	-	\$19,069
131-Grand Jury	\$21,626	\$44,257	(\$22,631)	-	-	(\$1,006)
132-District Attorney	\$1,786,866	\$1,705,806	\$81,060	-	-	\$1,867,926
134-Child Support Services	\$114,469	\$135,229	(\$20,760)	-	-	\$93,709
135-Public Defender	\$227,926	\$174,079	\$53,847	-	-	\$281,772
136-Sheriff	\$7,181,183	\$7,481,160	(\$299,977)	-	-	\$6,881,207
137-Animal Services	\$286,143	\$262,291	\$23,852	-	-	\$309,995
138-Emergency Services	\$368,173	\$213,630	\$154,543	-	-	\$522,716
139-Probation	\$2,265,175	\$2,780,723	(\$515,548)	-	-	\$1,749,626
140-County Fire	\$1,472,832	\$1,379,636	\$93,196	-	-	\$1,566,028
141-Ag Commissioner	\$412,331	\$450,968	(\$38,637)	-	-	\$373,695
142-Planning	\$2,193,885	\$2,005,441	\$188,444	-	-	\$2,382,329
143-Court Operations Fund	\$3,556	\$149	\$3,407	-	-	\$6,963
160-Public Health	\$1,661,584	\$1,598,695	\$62,889	-	-	\$1,724,474
166-Behavioral Health	\$1,913,668	\$2,310,598	(\$396,930)	-	-	\$1,516,739
180-Social Services	\$4,959,999	\$5,507,413	(\$547,414)	-	-	\$4,412,584
183-Med Assist Prog	-	-	-	-	-	-
184-Law Enforcement Medical Care	\$123,013	\$225,708	(\$102,695)	-	-	\$20,318
186-Veteran's Services	\$53,341	\$63,732	(\$10,391)	-	-	\$42,949
201-Public Works Special Services	\$65,408	\$55,315	\$10,093	-	-	\$75,501
215-Farm Advisor	\$111,231	\$103,028	\$8,203	-	-	\$119,435
230-Capital Projects	\$12,167	\$55,179	(\$43,012)	-	-	(\$30,845)
245-Roads	\$554,555	\$231,938	\$322,617	-	-	\$877,172

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Exhibit B

Roll-Forward Calculations (continued)

Department	Actual Cost	Est Cost	Roll Forward	Reg Adj	One Time Adj	Total Claimable
266-County Wide Automation	\$61,640	\$241,117	(\$179,477)	-	-	(\$117,837)
275-Organizational Management	-	\$21,138	(\$21,138)	-	-	(\$21,138)
277-CSAC Debt Service	\$90	-	-	-	-	\$90
290-Community Development	\$23,296	\$25,889	(\$2,593)	-	-	\$20,703
305-Parks	\$464,650	\$478,892	(\$14,242)	-	-	\$450,408
330-Wildlife and Grazing	\$1,705	\$103	\$1,602	-	-	\$3,306
331-Fish and Game	\$4,893	\$1,508	\$3,385	-	-	\$8,278
350-Medically Indigent Services Prog	-	-	-	-	-	-
351-Emergency Medical Services	(\$327)	\$5,767	(\$6,094)	-	-	(\$6,422)
375-Driving Under the Influence	\$58,331	\$45,502	\$12,829	-	-	\$71,161
377-Library	\$634,995	\$460,770	\$174,225	-	-	\$809,219
405-Public Works	\$1,905,882	\$1,936,619	(\$30,737)	-	-	\$1,875,145
407-Fleet	\$131,452	\$108,878	\$22,574	-	-	\$154,026
408-Workers' Comp ISF	(\$79,607)	\$93,512	(\$173,119)	-	-	(\$252,727)
409-Liability Insurance ISF	\$116,783	\$145,414	(\$28,631)	-	-	\$88,151
410-Unemployment Insurance ISF	\$297	\$414	(\$117)	-	-	\$180
411-Medical Malpractice ISF	\$3,177	\$3,328	(\$151)	-	-	\$3,025
412-County Dental Plan ISF	\$440	\$1,811	(\$1,371)	-	-	(\$932)
413-OPEB ISF	\$1,187	\$40	\$1,147	-	-	\$2,335
425-Airports	\$238,164	\$229,225	\$8,939	-	-	\$247,103
427-Golf Courses	\$87,626	\$99,899	(\$12,273)	-	-	\$75,353
430-Los Osos Sewer System	\$27,940	\$46,354	(\$18,414)	-	-	\$9,527
720-APCD	\$46,406	\$16,862	\$29,544	-	-	\$75,950
760-Pension Trust	\$19,909	\$37,138	(\$17,229)	-	-	\$2,681
791-Law Library	\$4,855	\$8,749	(\$3,894)	-	-	\$961
999-Other	\$2,099,779	\$3,148,252	(\$1,048,473)	-	-	\$1,051,305
222-Regional Parks	\$236,231	-	-	-	-	\$236,231
118-Talent Development	\$30,235	-	-	-	-	\$30,235

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Exhibit B

Roll-Forward Calculations (continued)

Department	Actual Cost	Est Cost	Roll Forward	Reg Adj	One Time Adj	Total Claimable
119-Communication and Outreach	\$8,469	-	-	-	-	\$8,469
450-Slo Flood Control Water	-	-	-	-	-	-
581-CSA 7A	-	-	-	-	-	-
105-Risk Management	-	-	-	-	-	-
Totals	\$34,476,427	\$36,936,917	(\$2,735,515)	-	-	\$31,740,911

Exhibit C

Service to Service Allocations

Department	Total CSD Allocated	001-Building Depreciation	002-Equipment Depreciation	104-County Administrative Office	111-County Counsel	112-Human Resources	113-Facilities Management	114-Information Technology Department (ITD)	116-Central Services
001-Building Depreciation	\$833,274	-	-	\$92,824	\$115,912	\$100,123	\$22,809	\$33,168	\$179,885
002-Equipment Depreciation	\$2,298,040	-	-	-	\$1,305	\$19,999	\$5,650	\$2,115,392	\$1,353
104-County Administrative Office	\$194,869	-	-	\$11,895	\$26,144	\$37,967	\$13,879	\$53,851	\$25,932
111-County Counsel	\$498,735	-	-	\$130,186	-	\$254,151	\$88,030	\$7,350	-
112-Human Resources	\$340,130	-	-	\$15,865	\$28,457	\$43,365	\$56,291	\$94,147	\$36,998
113-Facilities Management	\$834,764	-	-	\$51,563	\$65,184	\$56,000	\$68,422	\$266,225	\$145,531
114-Information Technology Department (ITD)	\$3,374,011	-	-	\$48,633	\$108,034	\$165,141	\$100,917	\$2,510,074	\$57,519
116-Central Services	\$318,456	-	-	\$33,535	\$4,267	\$21,981	\$49,758	\$52,766	\$100,396
117-Auditor-Controller-Treasurer-Tax Collector	\$445,702	-	-	\$21,006	\$30,723	\$48,919	\$115,095	\$125,575	\$22,814
200-Maintenance Projects	\$837,643	-	-	\$160,173	\$32,816	\$28,346	\$18,567	\$179,307	\$334,548
118-Talent Development	\$45,323	-	-	\$2,689	\$3,464	\$6,891	\$6,858	\$13,738	\$2,585
Totals	\$10,020,947	-	-	\$568,369	\$416,306	\$782,884	\$546,277	\$5,451,595	\$907,561

Exhibit C

Service to Service Allocations (continued)

Department	Total CSD Allocated	117-Auditor- Controller- Treasurer-Tax Collector	200-Maintenance Projects	118-Talent Development	Sub Total	Direct Billed	Unallocated	Total
001-Building Depreciation	\$833,274	\$288,551	-	-	\$833,274	-	-	\$833,274
002-Equipment Depreciation	\$2,298,040	\$154,341	-	-	\$2,298,040	-	-	\$2,298,040
104-County Administrative Office	\$194,869	\$17,844	\$7,357	-	\$194,869	-	\$1,606,485	\$1,801,354
111-County Counsel	\$498,735	\$19,018	-	-	\$498,735	\$124,449	\$973,724	\$1,596,908
112-Human Resources	\$340,130	\$65,007	-	-	\$340,130	\$1,408,924	\$891,670	\$2,640,724
113-Facilities Management	\$834,764	\$181,839	-	-	\$834,764	\$3,670,581	\$203,543	\$4,708,887
114-Information Technology Department (ITD)	\$3,374,011	\$292,068	\$86,022	\$5,602	\$3,374,011	\$8,310,843	\$2,021,883	\$13,706,737
116-Central Services	\$318,456	\$32,153	\$23,601	-	\$318,456	\$823,166	\$421,908	\$1,563,529
117-Auditor-Controller-Treasurer-Tax Collector	\$445,702	\$57,459	\$24,110	-	\$445,702	\$62,370	\$2,715,646	\$3,223,718
200-Maintenance Projects	\$837,643	\$83,886	-	-	\$837,643	\$548,685	-	\$1,386,328
118-Talent Development	\$45,323	\$9,098	-	-	\$45,323	-	\$48,622	\$93,944
Totals	\$10,020,947	\$1,201,262	\$141,089	\$5,602	\$10,020,947	\$14,949,018	\$8,883,480	\$33,853,445

Exhibit D

Significant Changes from Prior Year

Building Depreciation
Schedule 1.1

Narrative

All amounts allocated are based on actual depreciation computed by the County's accounting system as required by OMB 2CFR, Part 200. Land acquisition costs are not allowed and have not been included in the cost of a building. Depreciation is allocated to the departments housed in the various buildings and is based on departmental square footage. Depreciation for buildings occupied by a single department is allocated in the "Other Direct" function based on acquisition costs. Please see Appendix A for more information.
The County did not bill any department for these costs during the fiscal year.

- Old Courthouse-** Square Footage Occupied by Department
- Courthouse Annex-** Square Footage Occupied by Department
- SLO Health Complex-** Square Footage Occupied by Department
- Sierra Way-** Square Footage Occupied by Department
- New Courthouse-** Square Footage Occupied by Department
- Atascadero Hospital-** Square Footage Occupied by Department
- Other Direct-** Buildings occupied by a single department
- County Bank Bldg-** Square Footage Occupied by Department
- Kimball Bldg-** Square Footage Occupied by Department
- Bldg 1200-** Square Footage Occupied by Department
- 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

Building Depreciation
Schedule 1.1

Narrative (continued)

New Govt Center- Square Footage Occupied by Department
Structures- Structures Occupied by a single department

Building Depreciation
Schedule 1.2

Revenue Reconciliation

No Revenue Reconciliation

Building Depreciation
Schedule 1.3

Labor Distribution Summary

No Labor Distribution

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Building Depreciation
Schedule 1.4

Schedule of costs to be allocated

	Amount	General & Admin	Old Courthouse	Courthouse Annex	SLO Health Complex	Sierra Way	New Courthouse
<i>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	<i>ADJP</i> \$3,097,293	-	\$67,754	-	\$189,468	\$3,848	\$211,882
Cost Adjustments Subtotal	\$3,097,293	-	\$67,754	-	\$189,468	\$3,848	\$211,882
Reallocate Admin		-	-	-	-	-	-
Functional Costs	\$3,097,293	-	\$67,754	-	\$189,468	\$3,848	\$211,882

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

Building Depreciation
Schedule 1.4

Schedule of costs to be allocated (continued)

	Amount	Atascadero Hospital	Other Direct	County Bank Bldg	Kimball Bldg	Bldg 1200	Paso Health Facility
<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	DIST	-	-	-	-	-	-
Cost Adjustments							
DEPRECIATION	<i>ADJP</i> \$3,097,293	\$2,546	\$1,009,720	\$27,921	\$12,973	-	\$11,698
Cost Adjustments Subtotal	\$3,097,293	\$2,546	\$1,009,720	\$27,921	\$12,973	-	\$11,698
Reallocate Admin		-	-	-	-	-	-
Functional Costs	\$3,097,293	\$2,546	\$1,009,720	\$27,921	\$12,973	-	\$11,698

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

Building Depreciation
Schedule 1.4

Schedule of costs to be allocated (continued)

	Amount	North County Facility	Longbranch	Monterey Parking	New Govt Center	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	DIST					
Services and Supplies Subtotal	-	-	-	-	-	-
Cost Adjustments						
DEPRECIATION	<i>ADJP</i> \$3,097,293	\$16,335	-	-	\$1,229,462	\$313,686
Cost Adjustments Subtotal	\$3,097,293	\$16,335	-	-	\$1,229,462	\$313,686
Reallocate Admin		-	-	-	-	-
Functional Costs	\$3,097,293	\$16,335	-	-	\$1,229,462	\$313,686

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

Building Depreciation
Schedule 1.5

Service to Service Costs

Department	First Incoming	Second Incoming
Subtotals	-	-
Functional Costs	\$3,097,293	
Total Allocated Costs	\$3,097,293	

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

Building Depreciation
Schedule 1.6.1

Detail Allocation - Old Courthouse

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	24,427.0	38.173%	\$25,863	-	\$25,863	-	\$25,863
132-District Attorney	1,246.0	1.947%	\$1,319	-	\$1,319	-	\$1,319
142-Planning	19,217.0	30.031%	\$20,347	-	\$20,347	-	\$20,347
405-Public Works	19,101.0	29.850%	\$20,224	-	\$20,224	-	\$20,224
Subtotals	63,991.0	100.000%	\$67,754	-	\$67,754	-	\$67,754
Direct Billed						-	-
Total Full Functional Cost					\$67,754		\$67,754

Allocation Basis: Square Footage

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

Building Depreciation
Schedule 1.6.2

Detail Allocation - Courthouse Annex

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
132-District Attorney	33,948.0	63.245%	-	-	-	-	-
136-Sheriff	1,583.0	2.949%	-	-	-	-	-
139-Probation	1,702.0	3.171%	-	-	-	-	-
142-Planning	7,956.0	14.822%	-	-	-	-	-
405-Public Works	4,424.0	8.242%	-	-	-	-	-
999-Other	4,064.0	7.571%	-	-	-	-	-
Subtotals	53,677.0	100.000%	-	-	-	-	-
Direct Billed						-	-
Total Full Functional Cost						-	-

Allocation Basis: Square Footage

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

Building Depreciation
Schedule 1.6.3

Detail Allocation - SLO Health Complex

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
137-Animal Services	731.0	1.007%	\$1,909	-	\$1,909	-	\$1,909
160-Public Health	31,026.0	42.754%	\$81,006	-	\$81,006	-	\$81,006
166-Behavioral Health	33,974.0	46.817%	\$88,703	-	\$88,703	-	\$88,703
375-Driving Under the Influence	1,211.0	1.669%	\$3,162	-	\$3,162	-	\$3,162
999-Other	5,626.0	7.753%	\$14,689	-	\$14,689	-	\$14,689
Subtotals	72,568.0	100.000%	\$189,468	-	\$189,468	-	\$189,468
Direct Billed							
Total Full Functional Cost					\$189,468		\$189,468

Allocation Basis: Square Footage

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

Building Depreciation
Schedule 1.6.4

Detail Allocation - Sierra Way

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
141-Ag Commissioner	8,366.0	41.492%	\$1,597	-	\$1,597	-	\$1,597
160-Public Health	5,790.0	28.716%	\$1,105	-	\$1,105	-	\$1,105
215-Farm Advisor	6,007.0	29.792%	\$1,146	-	\$1,146	-	\$1,146
Subtotals	20,163.0	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

Building Depreciation
Schedule 1.6.5

Detail Allocation - New Courthouse

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	406.0	0.569%	\$1,205	-	\$1,205	-	\$1,205
116-Central Services	8,563.0	11.991%	\$25,406	-	\$25,406	-	\$25,406
999-Other	62,445.0	87.441%	\$185,271	-	\$185,271	-	\$185,271
Subtotals	71,414.0	100.000%	\$211,882	-	\$211,882	-	\$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

Building Depreciation
Schedule 1.6.6

Detail Allocation - Atascadero Hospital

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160-Public Health	1,679.0	13.662%	\$348	-	\$348	-	\$348
166-Behavioral Health	10,611.0	86.338%	\$2,198	-	\$2,198	-	\$2,198
Subtotals	12,290.0	100.000%	\$2,546	-	\$2,546	-	\$2,546
Direct Billed							
Total Full Functional Cost					\$2,546		\$2,546

Allocation Basis: Square Footage

Building Depreciation
Schedule 1.6.7

Detail Allocation - Other Direct

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	4,769.12	0.472%	\$4,769	-	\$4,769	\$0	\$4,769
136-Sheriff	528,738.94	52.365%	\$528,739	-	\$528,739	\$0	\$528,739
137-Animal Services	8,593.9	0.851%	\$8,594	-	\$8,594	\$0	\$8,594
139-Probation	333,117.44	32.991%	\$333,117	-	\$333,117	\$0	\$333,117
140-County Fire	24,345.52	2.411%	\$24,346	-	\$24,346	\$0	\$24,346
141-Ag Commissioner	7,814.78	0.774%	\$7,815	-	\$7,815	\$0	\$7,815
160-Public Health	8,201.05	0.812%	\$8,201	-	\$8,201	\$0	\$8,201
166-Behavioral Health	19,808.96	1.962%	\$19,809	-	\$19,809	\$0	\$19,809
245-Roads	1,426.22	0.141%	\$1,426	-	\$1,426	\$0	\$1,426
305-Parks	3,915.98	0.388%	\$3,916	-	\$3,916	\$0	\$3,916
375-Driving Under the Influence	3,209.91	0.318%	\$3,210	-	\$3,210	\$0	\$3,210
377-Library	55,522.96	5.499%	\$55,523	-	\$55,523	\$0	\$55,523
222-Regional Parks	10,255.65	1.016%	\$10,256	-	\$10,256	\$0	\$10,256
2nd Alloc Remains	-	0.000%	-	-	-	\$0	\$0
Subtotals	1,009,720.43	100.000%	\$1,009,720	-	\$1,009,720	\$0	\$1,009,720
Direct Billed							
Total Full Functional Cost					\$1,009,720		\$1,009,720

Allocation Basis: Depreciation by department

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

Building Depreciation
Schedule 1.6.8

Detail Allocation - County Bank Bldg

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
116-Central Services	4,192.0	46.864%	\$13,085	-	\$13,085	-	\$13,085
405-Public Works	4,753.0	53.136%	\$14,836	-	\$14,836	-	\$14,836
Subtotals	8,945.0	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

Building Depreciation
Schedule 1.6.9

Detail Allocation - Kimball Bldg

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	120.0	0.675%	\$88	-	\$88	-	\$88
113-Facilities Management	3,979.0	22.366%	\$2,902	-	\$2,902	-	\$2,902
117-Auditor-Controller-Treasurer-Tax Collector	1,823.0	10.247%	\$1,329	-	\$1,329	-	\$1,329
305-Parks	3,148.0	17.695%	\$2,296	-	\$2,296	-	\$2,296
405-Public Works	4,121.0	23.165%	\$3,005	-	\$3,005	-	\$3,005
999-Other	2,670.0	15.008%	\$1,947	-	\$1,947	-	\$1,947
222-Regional Parks	1,929.0	10.843%	\$1,407	-	\$1,407	-	\$1,407
Subtotals	17,790.0	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

Building Depreciation
Schedule 1.6.10

Detail Allocation - Bldg 1200

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111-County Counsel	342.0	0.681%	-	-	-	-	-
112-Human Resources	120.0	0.239%	-	-	-	-	-
113-Facilities Management	19,812.0	39.475%	-	-	-	-	-
114-Information Technology Department (ITD)	1,230.0	2.451%	-	-	-	-	-
116-Central Services	6,961.0	13.870%	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	3,061.0	6.099%	-	-	-	-	-
109-Assessor	394.0	0.785%	-	-	-	-	-
110-Clerk	5,124.0	10.209%	-	-	-	-	-
132-District Attorney	637.0	1.269%	-	-	-	-	-
136-Sheriff	304.0	0.606%	-	-	-	-	-
138-Emergency Services	2,971.0	5.920%	-	-	-	-	-
139-Probation	298.0	0.594%	-	-	-	-	-
160-Public Health	631.0	1.257%	-	-	-	-	-
305-Parks	120.0	0.239%	-	-	-	-	-
377-Library	3,096.0	6.169%	-	-	-	-	-
405-Public Works	1,198.0	2.387%	-	-	-	-	-
999-Other	3,890.0	7.751%	-	-	-	-	-
Subtotals	50,189.0	100.000%	-	-	-	-	-
Direct Billed							
Total Full Functional Cost							

Allocation Basis: Square Footage

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

Building Depreciation
Schedule 1.6.11

Detail Allocation - Paso Health Facility

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160-Public Health	5,078.0	100.000%	\$11,698	-	\$11,698	-	\$11,698
Subtotals	5,078.0	100.000%	\$11,698	-	\$11,698	-	\$11,698
<i>Direct Billed</i>						-	-
Total Full Functional Cost					\$11,698		\$11,698

Allocation Basis: Square Footage

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

Building Depreciation
Schedule 1.6.12

Detail Allocation - North County Facility

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
109-Assessor	3,045.0	67.817%	\$11,078	-	\$11,078	(\$0)	\$11,078
110-Clerk	264.0	5.880%	\$960	-	\$960	(\$0)	\$960
142-Planning	1,181.0	26.303%	\$4,297	-	\$4,297	(\$0)	\$4,297
Subtotals	4,490.0	100.000%	\$16,335	-	\$16,335	(\$0)	\$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

Building Depreciation
Schedule 1.6.13

Detail Allocation - Longbranch

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
139-Probation	661.0	8.899%	-	-	-	-	-
166-Behavioral Health	5,954.0	80.156%	-	-	-	-	-
375-Driving Under the Influence	813.0	10.945%	-	-	-	-	-
Subtotals	7,428.0	100.000%	-	-	-	-	-
Direct Billed						-	-
Total Full Functional Cost						-	-

Allocation Basis: Square Footage

Building Depreciation
Schedule 1.6.14

Detail Allocation - Monterey Parking

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	8.0	7.407%	-	-	-	-	-
111-County Counsel	7.0	6.481%	-	-	-	-	-
112-Human Resources	4.0	3.704%	-	-	-	-	-
114-Information Technology Department (ITD)	12.0	11.111%	-	-	-	-	-
116-Central Services	2.0	1.852%	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	7.0	6.481%	-	-	-	-	-
109-Assessor	2.0	1.852%	-	-	-	-	-
132-District Attorney	1.0	0.926%	-	-	-	-	-
139-Probation	1.0	0.926%	-	-	-	-	-
142-Planning	8.0	7.407%	-	-	-	-	-
160-Public Health	1.0	0.926%	-	-	-	-	-
180-Social Services	1.0	0.926%	-	-	-	-	-
305-Parks	5.0	4.630%	-	-	-	-	-
405-Public Works	29.0	26.852%	-	-	-	-	-
407-Fleet	2.0	1.852%	-	-	-	-	-
999-Other	15.0	13.889%	-	-	-	-	-
222-Regional Parks	3.0	2.778%	-	-	-	-	-
Subtotals	108.0	100.000%	-	-	-	-	-
Direct Billed							
Total Full Functional Cost							

Allocation Basis: Number of spaces

Building Depreciation
Schedule 1.6.15

Detail Allocation - New Govt Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	7,852.0	7.550%	\$92,824	-	\$92,824	(\$0)	\$92,824
111-County Counsel	9,805.0	9.428%	\$115,912	-	\$115,912	(\$0)	\$115,912
112-Human Resources	8,462.0	8.137%	\$100,036	-	\$100,036	(\$0)	\$100,036
113-Facilities Management	1,684.0	1.619%	\$19,908	-	\$19,908	(\$0)	\$19,908
116-Central Services	1,954.0	1.879%	\$23,100	-	\$23,100	(\$0)	\$23,100
117-Auditor-Controller-Treasurer-Tax Collector	24,296.0	23.362%	\$287,221	-	\$287,221	(\$0)	\$287,221
100-Board of Supervisors	12,364.0	11.888%	\$146,164	-	\$146,164	(\$0)	\$146,164
109-Assessor	22,935.0	22.053%	\$271,132	-	\$271,132	(\$0)	\$271,132
110-Clerk	12,636.0	12.150%	\$149,380	-	\$149,380	(\$0)	\$149,380
138-Emergency Services	2,012.0	1.935%	\$23,785	-	\$23,785	(\$0)	\$23,785
Subtotals	104,000.0	100.000%	\$1,229,462	-	\$1,229,462	(\$0)	\$1,229,462
Direct Billed							
Total Full Functional Cost					\$1,229,462		\$1,229,462

Allocation Basis: Square Footage

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Building Depreciation
Schedule 1.6.16

Detail Allocation - Structures

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	1,331.46	0.424%	\$1,331	-	\$1,331	-	\$1,331
116-Central Services	118,294.66	37.711%	\$118,295	-	\$118,295	-	\$118,295
109-Assessor	41,033.99	13.081%	\$41,034	-	\$41,034	-	\$41,034
110-Clerk	3,557.61	1.134%	\$3,558	-	\$3,558	-	\$3,558
136-Sheriff	2,299.23	0.733%	\$2,299	-	\$2,299	-	\$2,299
137-Animal Services	34,830.17	11.104%	\$34,830	-	\$34,830	-	\$34,830
139-Probation	8,236.01	2.626%	\$8,236	-	\$8,236	-	\$8,236
140-County Fire	4,453.92	1.420%	\$4,454	-	\$4,454	-	\$4,454
141-Ag Commissioner	4,321.46	1.378%	\$4,321	-	\$4,321	-	\$4,321
142-Planning	15,914.99	5.074%	\$15,915	-	\$15,915	-	\$15,915
160-Public Health	39,644.17	12.638%	\$39,644	-	\$39,644	-	\$39,644
166-Behavioral Health	15,531.59	4.951%	\$15,532	-	\$15,532	-	\$15,532
201-Public Works Special Services	6,300.36	2.008%	\$6,300	-	\$6,300	-	\$6,300
375-Driving Under the Influence	533.94	0.170%	\$534	-	\$534	-	\$534
377-Library	2,681.56	0.855%	\$2,682	-	\$2,682	-	\$2,682
222-Regional Parks	14,720.83	4.693%	\$14,721	-	\$14,721	-	\$14,721
Subtotals	313,685.95	100.000%	\$313,686	-	\$313,686	-	\$313,686
Direct Billed							
Total Full Functional Cost					\$313,686		\$313,686

Allocation Basis: Depreciation by department

Building Depreciation
Schedule 1.7

Summary of Allocated Costs

Department	Total	Old Courthouse	Courthouse Annex	SLO Health Complex	Sierra Way	New Courthouse	Atascadero Hospital
104-County Administrative Office	\$92,824	-	-	-	-	-	-
111-County Counsel	\$115,912	-	-	-	-	-	-
112-Human Resources	\$100,123	-	-	-	-	-	-
113-Facilities Management	\$22,809	-	-	-	-	-	-
114-Information Technology Department (ITD)	\$33,168	\$25,863	-	-	-	\$1,205	-
116-Central Services	\$179,885	-	-	-	-	\$25,406	-
117-Auditor-Controller-Treasurer-Tax Collector	\$288,551	-	-	-	-	-	-
Subtotal for CSD	\$833,274	\$25,863	-	-	-	\$26,611	-
100-Board of Supervisors	\$146,164	-	-	-	-	-	-
109-Assessor	\$323,244	-	-	-	-	-	-
110-Clerk	\$153,898	-	-	-	-	-	-
132-District Attorney	\$1,319	\$1,319	-	-	-	-	-
136-Sheriff	\$531,038	-	-	-	-	-	-
137-Animal Services	\$45,333	-	-	\$1,909	-	-	-
138-Emergency Services	\$23,785	-	-	-	-	-	-
139-Probation	\$341,353	-	-	-	-	-	-
140-County Fire	\$28,799	-	-	-	-	-	-
141-Ag Commissioner	\$13,733	-	-	-	\$1,597	-	-
142-Planning	\$40,559	\$20,347	-	-	-	-	-
160-Public Health	\$142,002	-	-	\$81,006	\$1,105	-	\$348
166-Behavioral Health	\$126,242	-	-	\$88,703	-	-	\$2,198
201-Public Works Special Services	\$6,300	-	-	-	-	-	-
215-Farm Advisor	\$1,146	-	-	-	\$1,146	-	-
245-Roads	\$1,426	-	-	-	-	-	-
305-Parks	\$6,212	-	-	-	-	-	-
375-Driving Under the Influence	\$6,906	-	-	\$3,162	-	-	-
377-Library	\$58,205	-	-	-	-	-	-

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

Department	Total	Old Courthouse	Courthouse Annex	SLO Health Complex	Sierra Way	New Courthouse	Atascadero Hospital
405-Public Works	\$38,065	\$20,224	-	-	-	-	-
999-Other	\$201,907	-	-	\$14,689	-	\$185,271	-
222-Regional Parks	\$26,383	-	-	-	-	-	-
2nd Alloc Remains	\$0	-	-	-	-	-	-
Totals	\$3,097,293	\$67,754	-	\$189,468	\$3,848	\$211,882	\$2,546
Direct Billed	-	-	-	-	-	-	-
Total Full Functional Cost	\$3,097,293	\$67,754	-	\$189,468	\$3,848	\$211,882	\$2,546
Less Direct Billed	-	-	-	-	-	-	-
Less CSD Amounts	(\$833,274)	(\$25,863)	-	-	-	(\$26,611)	-
Total Receiving Department Allocation	\$2,264,020	\$41,890	-	\$189,468	\$3,848	\$185,271	\$2,546

Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

Department	Total	Other Direct	County Bank Bldg	Kimball Bldg	Bldg 1200	Paso Health Facility	North County Facility
104-County Administrative Office	\$92,824	-	-	-	-	-	-
111-County Counsel	\$115,912	-	-	-	-	-	-
112-Human Resources	\$100,123	-	-	\$88	-	-	-
113-Facilities Management	\$22,809	-	-	\$2,902	-	-	-
114-Information Technology Department (ITD)	\$33,168	\$4,769	-	-	-	-	-
116-Central Services	\$179,885	-	\$13,085	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$288,551	-	-	\$1,329	-	-	-
Subtotal for CSD	\$833,274	\$4,769	\$13,085	\$4,318	-	-	-
100-Board of Supervisors	\$146,164	-	-	-	-	-	-
109-Assessor	\$323,244	-	-	-	-	-	\$11,078
110-Clerk	\$153,898	-	-	-	-	-	\$960
132-District Attorney	\$1,319	-	-	-	-	-	-
136-Sheriff	\$531,038	\$528,739	-	-	-	-	-
137-Animal Services	\$45,333	\$8,594	-	-	-	-	-
138-Emergency Services	\$23,785	-	-	-	-	-	-
139-Probation	\$341,353	\$333,117	-	-	-	-	-
140-County Fire	\$28,799	\$24,346	-	-	-	-	-
141-Ag Commissioner	\$13,733	\$7,815	-	-	-	-	-
142-Planning	\$40,559	-	-	-	-	-	\$4,297
160-Public Health	\$142,002	\$8,201	-	-	-	\$11,698	-
166-Behavioral Health	\$126,242	\$19,809	-	-	-	-	-
201-Public Works Special Services	\$6,300	-	-	-	-	-	-
215-Farm Advisor	\$1,146	-	-	-	-	-	-
245-Roads	\$1,426	\$1,426	-	-	-	-	-
305-Parks	\$6,212	\$3,916	-	\$2,296	-	-	-
375-Driving Under the Influence	\$6,906	\$3,210	-	-	-	-	-
377-Library	\$58,205	\$55,523	-	-	-	-	-

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Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

Department	Total	Other Direct	County Bank Bldg	Kimball Bldg	Bldg 1200	Paso Health Facility	North County Facility
405-Public Works	\$38,065	-	\$14,836	\$3,005	-	-	-
999-Other	\$201,907	-	-	\$1,947	-	-	-
222-Regional Parks	\$26,383	\$10,256	-	\$1,407	-	-	-
2nd Alloc Remains	\$0	\$0	-	-	-	-	-
Totals	\$3,097,293	\$1,009,720	\$27,921	\$12,973	-	\$11,698	\$16,335
Direct Billed	-	-	-	-	-	-	-
Total Full Functional Cost	\$3,097,293	\$1,009,720	\$27,921	\$12,973	-	\$11,698	\$16,335
Less Direct Billed	-	-	-	-	-	-	-
Less CSD Amounts	(\$833,274)	(\$4,769)	(\$13,085)	(\$4,318)	-	-	-
Total Receiving Department Allocation	\$2,264,020	\$1,004,951	\$14,836	\$8,654	-	\$11,698	\$16,335

Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

Department	Total	Longbranch	Monterey Parking	New Govt Center	Structures
104-County Administrative Office	\$92,824	-	-	\$92,824	-
111-County Counsel	\$115,912	-	-	\$115,912	-
112-Human Resources	\$100,123	-	-	\$100,036	-
113-Facilities Management	\$22,809	-	-	\$19,908	-
114-Information Technology Department (ITD)	\$33,168	-	-	-	\$1,331
116-Central Services	\$179,885	-	-	\$23,100	\$118,295
117-Auditor-Controller-Treasurer-Tax Collector	\$288,551	-	-	\$287,221	-
Subtotal for CSD	\$833,274	-	-	\$639,001	\$119,626
100-Board of Supervisors	\$146,164	-	-	\$146,164	-
109-Assessor	\$323,244	-	-	\$271,132	\$41,034
110-Clerk	\$153,898	-	-	\$149,380	\$3,558
132-District Attorney	\$1,319	-	-	-	-
136-Sheriff	\$531,038	-	-	-	\$2,299
137-Animal Services	\$45,333	-	-	-	\$34,830
138-Emergency Services	\$23,785	-	-	\$23,785	-
139-Probation	\$341,353	-	-	-	\$8,236
140-County Fire	\$28,799	-	-	-	\$4,454
141-Ag Commissioner	\$13,733	-	-	-	\$4,321
142-Planning	\$40,559	-	-	-	\$15,915
160-Public Health	\$142,002	-	-	-	\$39,644
166-Behavioral Health	\$126,242	-	-	-	\$15,532
201-Public Works Special Services	\$6,300	-	-	-	\$6,300
215-Farm Advisor	\$1,146	-	-	-	-
245-Roads	\$1,426	-	-	-	-
305-Parks	\$6,212	-	-	-	-
375-Driving Under the Influence	\$6,906	-	-	-	\$534
377-Library	\$58,205	-	-	-	\$2,682

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Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

Department	Total	Longbranch	Monterey Parking	New Govt Center	Structures
405-Public Works	\$38,065	-	-	-	-
999-Other	\$201,907	-	-	-	-
222-Regional Parks	\$26,383	-	-	-	\$14,721
2nd Alloc Remains	\$0	-	-	-	-
Totals	\$3,097,293	-	-	\$1,229,462	\$313,686
Direct Billed	-	-	-	-	-
Total Full Functional Cost	\$3,097,293	-	-	\$1,229,462	\$313,686
Less Direct Billed	-	-	-	-	-
Less CSD Amounts	(\$833,274)	-	-	(\$639,001)	(\$119,626)
Total Receiving Department Allocation	\$2,264,020	-	-	\$590,461	\$194,060

Equipment Depreciation
Schedule 2.1

Narrative

The County began using the depreciation method in compliance with OMB 2CFR Part 200. Depreciation is calculated by the County's accounting software program. Adjustments were made for items that had reached the end of their useful lives or had already recovered the total acquisition costs. Please see Appendix A for more information.
The County did not bill departments for these costs in the fiscal year.

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

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

Equipment Depreciation
Schedule 2.2

Revenue Reconciliation

No Revenue Reconciliation

Equipment Depreciation
Schedule 2.3

Labor Distribution Summary

No Labor Distribution

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

Equipment Depreciation
Schedule 2.4

Schedule of costs to be allocated

	Amount	General & Admin	Software	Computing Assets	Other Assets
<i>Total %</i>			0.000%	0.000%	0.000%
Wages and Benefits					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Wages and Benefits Subtotal	-	-	-	-	-
Service And Supplies					
Servics and Supplies Subtotal	-	-	-	-	-
Cost Adjustments					
DEPRECIATION	<i>ADJP</i> \$3,098,389	-	\$1,072,217	\$869,342	\$1,156,831
Cost Adjustments Subtotal	\$3,098,389	-	\$1,072,217	\$869,342	\$1,156,831
Reallocate Admin		-	-	-	-
Functional Costs	\$3,098,389	-	\$1,072,217	\$869,342	\$1,156,831

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

Equipment Depreciation
Schedule 2.5

Service to Service Costs

Department	First Incoming	Second Incoming
Subtotals	-	-
Functional Costs	\$3,098,389	
Total Allocated Costs	\$3,098,389	

Equipment Depreciation
Schedule 2.6.1

Detail Allocation - Software

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	18,940.15	1.766%	\$18,940	-	\$18,940	-	\$18,940
114-Information Technology Department (ITD)	590,851.61	55.106%	\$590,852	-	\$590,852	-	\$590,852
117-Auditor-Controller-Treasurer-Tax Collector	141,992.38	13.243%	\$141,992	-	\$141,992	-	\$141,992
109-Assessor	9,000.0	0.839%	\$9,000	-	\$9,000	-	\$9,000
110-Clerk	24,325.65	2.269%	\$24,326	-	\$24,326	-	\$24,326
132-District Attorney	4,052.51	0.378%	\$4,053	-	\$4,053	-	\$4,053
136-Sheriff	63,296.05	5.903%	\$63,296	-	\$63,296	-	\$63,296
139-Probation	21,090.42	1.967%	\$21,090	-	\$21,090	-	\$21,090
140-County Fire	3,239.81	0.302%	\$3,240	-	\$3,240	-	\$3,240
142-Planning	168,107.85	15.679%	\$168,108	-	\$168,108	-	\$168,108
201-Public Works Special Services	8,800.0	0.821%	\$8,800	-	\$8,800	-	\$8,800
305-Parks	18,520.69	1.727%	\$18,521	-	\$18,521	-	\$18,521
Subtotals	1,072,217.12	100.000%	\$1,072,217	-	\$1,072,217	-	\$1,072,217
Direct Billed							
Total Full Functional Cost					\$1,072,217		\$1,072,217

Allocation Basis: Departmental Asset Depreciation

Equipment Depreciation
Schedule 2.6.2

Detail Allocation - Computing Assets

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	792,107.17	91.116%	\$792,107	-	\$792,107	(\$0)	\$792,107
132-District Attorney	4,081.84	0.470%	\$4,082	-	\$4,082	(\$0)	\$4,082
136-Sheriff	54,846.97	6.309%	\$54,847	-	\$54,847	(\$0)	\$54,847
139-Probation	11,492.2	1.322%	\$11,492	-	\$11,492	(\$0)	\$11,492
140-County Fire	6,813.45	0.784%	\$6,813	-	\$6,813	(\$0)	\$6,813
Subtotals	869,341.63	100.000%	\$869,342	-	\$869,342	(\$0)	\$869,342
Direct Billed							
Total Full Functional Cost					\$869,342		\$869,342

Allocation Basis: Departmental Asset Depreciation

Equipment Depreciation
Schedule 2.6.3

Detail Allocation - Other Assets

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111-County Counsel	1,305.16	0.113%	\$1,305	-	\$1,305	\$0	\$1,305
112-Human Resources	1,059.06	0.092%	\$1,059	-	\$1,059	\$0	\$1,059
113-Facilities Management	5,650.46	0.488%	\$5,650	-	\$5,650	\$0	\$5,650
114-Information Technology Department (ITD)	732,432.75	63.314%	\$732,433	-	\$732,433	\$0	\$732,433
116-Central Services	1,353.14	0.117%	\$1,353	-	\$1,353	\$0	\$1,353
117-Auditor-Controller-Treasurer-Tax Collector	12,348.41	1.067%	\$12,348	-	\$12,348	\$0	\$12,348
100-Board of Supervisors	987.27	0.085%	\$987	-	\$987	\$0	\$987
109-Assessor	13,767.31	1.190%	\$13,767	-	\$13,767	\$0	\$13,767
110-Clerk	3,506.7	0.303%	\$3,507	-	\$3,507	\$0	\$3,507
132-District Attorney	10,256.43	0.887%	\$10,256	-	\$10,256	\$0	\$10,256
136-Sheriff	215,129.65	18.596%	\$215,130	-	\$215,130	\$0	\$215,130
137-Animal Services	2,788.28	0.241%	\$2,788	-	\$2,788	\$0	\$2,788
138-Emergency Services	25,408.18	2.196%	\$25,408	-	\$25,408	\$0	\$25,408
139-Probation	1,107.43	0.096%	\$1,107	-	\$1,107	\$0	\$1,107
140-County Fire	81,023.2	7.004%	\$81,023	-	\$81,023	\$0	\$81,023
141-Ag Commissioner	4,275.99	0.370%	\$4,276	-	\$4,276	\$0	\$4,276
142-Planning	3,939.06	0.341%	\$3,939	-	\$3,939	\$0	\$3,939
160-Public Health	21,138.66	1.827%	\$21,139	-	\$21,139	\$0	\$21,139
215-Farm Advisor	1,508.01	0.130%	\$1,508	-	\$1,508	\$0	\$1,508
305-Parks	11,924.81	1.031%	\$11,925	-	\$11,925	\$0	\$11,925
377-Library	5,920.56	0.512%	\$5,921	-	\$5,921	\$0	\$5,921
2nd Alloc Remains	-	0.000%	-	-	-	\$0	\$0
Subtotals	1,156,830.52	100.000%	\$1,156,831	-	\$1,156,831	\$0	\$1,156,831
Direct Billed							
Total Full Functional Cost					\$1,156,831		\$1,156,831

Allocation Basis: Departmental Asset Depreciation

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

Equipment Depreciation
Schedule 2.7

Summary of Allocated Costs

Department	Total	Software	Computing Assets	Other Assets
111-County Counsel	\$1,305	-	-	\$1,305
112-Human Resources	\$19,999	\$18,940	-	\$1,059
113-Facilities Management	\$5,650	-	-	\$5,650
114-Information Technology Department (ITD)	\$2,115,392	\$590,852	\$792,107	\$732,433
116-Central Services	\$1,353	-	-	\$1,353
117-Auditor-Controller-Treasurer-Tax Collector	\$154,341	\$141,992	-	\$12,348
Subtotal for CSD	\$2,298,040	\$751,784	\$792,107	\$754,149
100-Board of Supervisors	\$987	-	-	\$987
109-Assessor	\$22,767	\$9,000	-	\$13,767
110-Clerk	\$27,832	\$24,326	-	\$3,507
132-District Attorney	\$18,391	\$4,053	\$4,082	\$10,256
136-Sheriff	\$333,273	\$63,296	\$54,847	\$215,130
137-Animal Services	\$2,788	-	-	\$2,788
138-Emergency Services	\$25,408	-	-	\$25,408
139-Probation	\$33,690	\$21,090	\$11,492	\$1,107
140-County Fire	\$91,076	\$3,240	\$6,813	\$81,023
141-Ag Commissioner	\$4,276	-	-	\$4,276
142-Planning	\$172,047	\$168,108	-	\$3,939
160-Public Health	\$21,139	-	-	\$21,139
201-Public Works Special Services	\$8,800	\$8,800	-	-
215-Farm Advisor	\$1,508	-	-	\$1,508
305-Parks	\$30,445	\$18,521	-	\$11,925
377-Library	\$5,921	-	-	\$5,921
2nd Alloc Remains	\$0	-	-	\$0
Totals	\$3,098,389	\$1,072,217	\$869,342	\$1,156,831
Direct Billed	-	-	-	-
Total Full Functional Cost	\$3,098,389	\$1,072,217	\$869,342	\$1,156,831

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

Equipment Depreciation
Schedule 2.7

Summary of Allocated Costs (continued)

Department	Total	Software	Computing Assets	Other Assets
Less Direct Billed	-	-	-	-
Less CSD Amounts	(\$2,298,040)	(\$751,784)	(\$792,107)	(\$754,149)
Total Receiving Department Allocation	\$800,349	\$320,433	\$77,234	\$402,682

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.

Support to Others- Costs related to departmental support.

Budget Assistance- Costs related to review of departmental budgets.

County Administrative Office
Schedule 3.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$111,209	\$111,209	-	-	
	Total for C/A	\$111,209	\$111,209	-	-	
REV	Outside revenues	\$214,681	\$214,681	-	-	
	Total for REV	\$214,681	\$214,681	-	-	

Total per Books	\$325,890
Less General Government	-
Less Off the Top	(\$325,890)
Less Direct Billed	-
Difference	-

County Administrative Office
Schedule 3.3

Labor Distribution Summary

No Labor Distribution

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

County Administrative Office
Schedule 3.4

Schedule of costs to be allocated

	Amount	General & Admin	Support to Others	Budget Assistance	Not Allowed
<i>Total %</i>		38.467%	10.928%	9.218%	41.387%
Wages and Benefits					
Salaries	\$2,524,146	\$970,959	\$275,841	\$232,687	\$1,044,659
Benefits	-	-	-	-	-
Wages and Benefits Subtotal	\$2,524,146	\$970,959	\$275,841	\$232,687	\$1,044,659
Service And Supplies					
	DIST				
SERVICES & SUPPLIES	<i>PROP</i>	\$323,684	\$322,941	-	\$743
Services and Supplies Subtotal		\$323,684	\$322,941	-	\$743
Cost Adjustments					
REVENUE	<i>ADJP</i>	(\$325,890)	-	-	(\$325,890)
Cost Adjustments Subtotal		(\$325,890)	-	-	(\$325,890)
Reallocate Admin		(\$1,293,900)	\$229,792	\$193,843	\$870,265
Functional Costs	\$2,521,940	-	\$505,633	\$426,530	\$1,589,777

County Administrative Office
Schedule 3.5

Service to Service Costs

Department	First Incoming	Second Incoming	Support to Others	Budget Assistance	Not Allowed
001-Building Depreciation	\$92,824	(\$0)	-	\$76,116	\$16,708
104-County Administrative Office	-	\$11,895	\$2,113	\$1,782	\$8,001
111-County Counsel	-	\$130,186	\$23,121	\$19,504	\$87,562
112-Human Resources	-	\$15,865	\$87	\$12,681	\$3,097
113-Facilities Management	-	\$51,563	\$30	\$51,417	\$115
114-Information Technology Department (ITD)	-	\$48,633	\$11,906	\$36,727	-
116-Central Services	-	\$33,535	\$5,956	\$5,024	\$22,555
117-Auditor-Controller-Treasurer-Tax Collector	-	\$21,006	\$1,237	\$15,083	\$4,686
200-Maintenance Projects	-	\$160,173	\$4,645	\$137,935	\$17,593
118-Talent Development	-	\$2,689	\$477	\$403	\$1,808
Subtotals	\$92,824	\$475,545	\$49,572	\$356,672	\$162,126
Functional Costs	\$2,521,940		\$505,633	\$426,530	\$1,589,777
Total Allocated Costs	\$3,090,309		\$555,205	\$783,202	\$1,751,902

County Administrative Office
Schedule 3.6.1

Detail Allocation - Support to Others

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	5,016.98	1.819%	\$9,196	-	\$9,196	-	\$9,196
111-County Counsel	9,829.24	3.563%	\$18,018	-	\$18,018	\$1,799	\$19,817
112-Human Resources	13,865.88	5.027%	\$25,417	-	\$25,417	\$2,538	\$27,955
113-Facilities Management	824.28	0.299%	\$1,511	-	\$1,511	\$151	\$1,662
114-Information Technology Department (ITD)	13,750.54	4.985%	\$25,206	-	\$25,206	\$2,517	\$27,723
116-Central Services	11,054.8	4.008%	\$20,264	-	\$20,264	\$2,023	\$22,288
117-Auditor-Controller-Treasurer-Tax Collector	2,883.3	1.045%	\$5,285	-	\$5,285	\$528	\$5,813
200-Maintenance Projects	686.64	0.249%	\$1,259	-	\$1,259	\$126	\$1,384
103-Short-Term Financing	104.2	0.038%	\$191	-	\$191	\$19	\$210
109-Assessor	7,268.1	2.635%	\$13,323	-	\$13,323	\$1,330	\$14,653
110-Clerk	8,812.08	3.195%	\$16,153	-	\$16,153	\$1,613	\$17,766
131-Grand Jury	588.64	0.213%	\$1,079	-	\$1,079	\$108	\$1,187
132-District Attorney	2,390.72	0.867%	\$4,382	-	\$4,382	\$438	\$4,820
134-Child Support Services	1,382.32	0.501%	\$2,534	-	\$2,534	\$253	\$2,787
135-Public Defender	3,176.48	1.152%	\$5,823	-	\$5,823	\$581	\$6,404
136-Sheriff	19,068.18	6.913%	\$34,953	-	\$34,953	\$3,490	\$38,443
137-Animal Services	2,430.2	0.881%	\$4,455	-	\$4,455	\$445	\$4,900
138-Emergency Services	268.32	0.097%	\$492	-	\$492	\$49	\$541
139-Probation	5,093.38	1.846%	\$9,336	-	\$9,336	\$932	\$10,269
140-County Fire	10,508.9	3.810%	\$19,263	-	\$19,263	\$1,924	\$21,187
141-Ag Commissioner	7,521.96	2.727%	\$13,788	-	\$13,788	\$1,377	\$15,165
142-Planning	12,883.24	4.671%	\$23,616	-	\$23,616	\$2,358	\$25,974
143-Court Operations Fund	1,738.3	0.630%	\$3,186	-	\$3,186	\$318	\$3,505
160-Public Health	8,424.04	3.054%	\$15,442	-	\$15,442	\$1,542	\$16,984
166-Behavioral Health	27,944.94	10.131%	\$51,225	-	\$51,225	\$5,115	\$56,340
180-Social Services	22,745.92	8.246%	\$41,695	-	\$41,695	\$4,163	\$45,858
186-Veteran's Services	6,334.42	2.296%	\$11,611	-	\$11,611	\$1,159	\$12,771

County Administrative Office
Schedule 3.6.1

Detail Allocation - Support to Others (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
215-Farm Advisor	8,856.68	3.211%	\$16,235	-	\$16,235	\$1,621	\$17,856
305-Parks	10,500.92	3.807%	\$19,249	-	\$19,249	\$1,922	\$21,171
330-Wildlife and Grazing	835.36	0.303%	\$1,531	-	\$1,531	\$153	\$1,684
331-Fish and Game	2,252.64	0.817%	\$4,129	-	\$4,129	\$412	\$4,542
377-Library	2,179.84	0.790%	\$3,996	-	\$3,996	\$399	\$4,395
405-Public Works	28,221.68	10.231%	\$51,732	-	\$51,732	\$5,166	\$56,898
407-Fleet	72.4	0.026%	\$133	-	\$133	\$13	\$146
425-Airports	16,040.9	5.815%	\$29,404	-	\$29,404	\$2,936	\$32,340
427-Golf Courses	284.24	0.103%	\$521	-	\$521	\$52	\$573
Subtotals	275,840.66	100.000%	\$505,633	-	\$505,633	\$49,572	\$555,205
Direct Billed							
Total Full Functional Cost					\$505,633		\$555,205

Allocation Basis: Amount identified in the cost accounting system

County Administrative Office
Schedule 3.6.2

Detail Allocation - Budget Assistance

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	2,847,830.0	0.537%	\$2,699	-	\$2,699	-	\$2,699
111-County Counsel	4,276,168.0	0.806%	\$4,053	-	\$4,053	\$2,274	\$6,327
112-Human Resources	6,766,591.0	1.276%	\$6,413	-	\$6,413	\$3,599	\$10,012
113-Facilities Management	8,257,468.0	1.557%	\$7,826	-	\$7,826	\$4,392	\$12,217
114-Information Technology Department (ITD)	17,659,781.0	3.330%	\$16,737	-	\$16,737	\$9,392	\$26,129
116-Central Services	2,462,813.0	0.464%	\$2,334	-	\$2,334	\$1,310	\$3,644
117-Auditor-Controller-Treasurer-Tax Collector	8,131,456.0	1.533%	\$7,706	-	\$7,706	\$4,325	\$12,031
200-Maintenance Projects	4,036,766.0	0.761%	\$3,826	-	\$3,826	\$2,147	\$5,973
100-Board of Supervisors	1,713,752.0	0.323%	\$1,624	-	\$1,624	\$911	\$2,536
109-Assessor	10,359,052.0	1.953%	\$9,818	-	\$9,818	\$5,509	\$15,327
110-Clerk	3,247,360.0	0.612%	\$3,078	-	\$3,078	\$1,727	\$4,805
130-Waste Mgmt	808,126.0	0.152%	\$766	-	\$766	\$430	\$1,196
131-Grand Jury	67,149.0	0.013%	\$64	-	\$64	\$36	\$99
132-District Attorney	18,427,184.0	3.474%	\$17,464	-	\$17,464	\$9,800	\$27,264
134-Child Support Services	3,916,060.0	0.738%	\$3,711	-	\$3,711	\$2,083	\$5,794
135-Public Defender	7,402,154.0	1.396%	\$7,015	-	\$7,015	\$3,937	\$10,952
136-Sheriff	82,976,768.0	15.645%	\$78,639	-	\$78,639	\$44,130	\$122,770
137-Animal Services	2,530,890.0	0.477%	\$2,399	-	\$2,399	\$1,346	\$3,745
138-Emergency Services	1,728,234.0	0.326%	\$1,638	-	\$1,638	\$919	\$2,557
139-Probation	23,307,073.0	4.394%	\$22,089	-	\$22,089	\$12,396	\$34,484
140-County Fire	23,262,899.0	4.386%	\$22,047	-	\$22,047	\$12,372	\$34,419
141-Ag Commissioner	6,405,294.0	1.208%	\$6,070	-	\$6,070	\$3,407	\$9,477
142-Planning	15,243,070.0	2.874%	\$14,446	-	\$14,446	\$8,107	\$22,553
160-Public Health	30,554,941.0	5.761%	\$28,958	-	\$28,958	\$16,250	\$45,208
166-Behavioral Health	75,926,237.0	14.316%	\$71,957	-	\$71,957	\$40,380	\$112,338
180-Social Services	66,008,764.0	12.446%	\$62,558	-	\$62,558	\$35,106	\$97,664
184-Law Enforcement Medical Care	8,132,411.0	1.533%	\$7,707	-	\$7,707	\$4,325	\$12,032

County Administrative Office
Schedule 3.6.2

Detail Allocation - Budget Assistance (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
186-Veteran's Services	788,189.0	0.149%	\$747	-	\$747	\$419	\$1,166
201-Public Works Special Services	3,142,533.0	0.593%	\$2,978	-	\$2,978	\$1,671	\$4,650
215-Farm Advisor	606,011.0	0.114%	\$574	-	\$574	\$322	\$897
245-Roads	18,147,682.0	3.422%	\$17,199	-	\$17,199	\$9,652	\$26,851
266-County Wide Automation	22,910.0	0.004%	\$22	-	\$22	\$12	\$34
290-Community Development	925,360.0	0.174%	\$877	-	\$877	\$492	\$1,369
305-Parks	5,697,756.0	1.074%	\$5,400	-	\$5,400	\$3,030	\$8,430
330-Wildlife and Grazing	3,013.0	0.001%	\$3	-	\$3	\$2	\$4
331-Fish and Game	23,479.0	0.004%	\$22	-	\$22	\$12	\$35
351-Emergency Medical Services	377,219.0	0.071%	\$358	-	\$358	\$201	\$558
375-Driving Under the Influence	1,433,718.0	0.270%	\$1,359	-	\$1,359	\$763	\$2,121
377-Library	10,443,450.0	1.969%	\$9,898	-	\$9,898	\$5,554	\$15,452
405-Public Works	21,094,200.0	3.977%	\$19,992	-	\$19,992	\$11,219	\$31,210
407-Fleet	4,630,972.0	0.873%	\$4,389	-	\$4,389	\$2,463	\$6,852
408-Workers' Comp ISF	4,584,086.0	0.864%	\$4,344	-	\$4,344	\$2,438	\$6,782
409-Liability Insurance ISF	3,590,875.0	0.677%	\$3,403	-	\$3,403	\$1,910	\$5,313
410-Unemployment Insurance ISF	31,256.0	0.006%	\$30	-	\$30	\$17	\$46
411-Medical Malpractice ISF	440,578.0	0.083%	\$418	-	\$418	\$234	\$652
412-County Dental Plan ISF	192,915.0	0.036%	\$183	-	\$183	\$103	\$285
425-Airports	6,029,020.0	1.137%	\$5,714	-	\$5,714	\$3,206	\$8,920
427-Golf Courses	2,604,752.0	0.491%	\$2,469	-	\$2,469	\$1,385	\$3,854
430-Los Osos Sewer System	3,806,253.0	0.718%	\$3,607	-	\$3,607	\$2,024	\$5,632
222-Regional Parks	4,665,106.0	0.880%	\$4,421	-	\$4,421	\$2,481	\$6,902
118-Talent Development	496,325.0	0.094%	\$470	-	\$470	\$264	\$734
119-Communication and Outreach	135,324.0	0.026%	\$128	-	\$128	\$72	\$200
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)

County Administrative Office
Schedule 3.6.2

Detail Allocation - Budget Assistance (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
Subtotals	530,369,273.0	100.000%	\$502,646	-	\$502,646	\$280,556	\$783,202
Direct Billed						-	-
Total Full Functional Cost					\$502,646		\$783,202

Allocation Basis: Annual Departmental Expenditures.

County Administrative Office
Schedule 3.7

Summary of Allocated Costs

Department	Total	Support to Others	Budget Assistance
104-County Administrative Office	\$11,895	\$9,196	\$2,699
111-County Counsel	\$26,144	\$19,817	\$6,327
112-Human Resources	\$37,967	\$27,955	\$10,012
113-Facilities Management	\$13,879	\$1,662	\$12,217
114-Information Technology Department (ITD)	\$53,851	\$27,723	\$26,129
116-Central Services	\$25,932	\$22,288	\$3,644
117-Auditor-Controller-Treasurer-Tax Collector	\$17,844	\$5,813	\$12,031
200-Maintenance Projects	\$7,357	\$1,384	\$5,973
Subtotal for CSD	\$194,869	\$115,838	\$79,031
100-Board of Supervisors	\$2,536	-	\$2,536
103-Short-Term Financing	\$210	\$210	-
109-Assessor	\$29,980	\$14,653	\$15,327
110-Clerk	\$22,571	\$17,766	\$4,805
130-Waste Mgmt	\$1,196	-	\$1,196
131-Grand Jury	\$1,286	\$1,187	\$99
132-District Attorney	\$32,084	\$4,820	\$27,264
134-Child Support Services	\$8,581	\$2,787	\$5,794
135-Public Defender	\$17,356	\$6,404	\$10,952
136-Sheriff	\$161,213	\$38,443	\$122,770
137-Animal Services	\$8,644	\$4,900	\$3,745
138-Emergency Services	\$3,098	\$541	\$2,557
139-Probation	\$44,753	\$10,269	\$34,484
140-County Fire	\$55,606	\$21,187	\$34,419
141-Ag Commissioner	\$24,642	\$15,165	\$9,477
142-Planning	\$48,527	\$25,974	\$22,553
143-Court Operations Fund	\$3,505	\$3,505	-
160-Public Health	\$62,192	\$16,984	\$45,208

County Administrative Office
Schedule 3.7

Summary of Allocated Costs (continued)

Department	Total	Support to Others	Budget Assistance
166-Behavioral Health	\$168,678	\$56,340	\$112,338
180-Social Services	\$143,522	\$45,858	\$97,664
184-Law Enforcement Medical Care	\$12,032	-	\$12,032
186-Veteran's Services	\$13,937	\$12,771	\$1,166
201-Public Works Special Services	\$4,650	-	\$4,650
215-Farm Advisor	\$18,753	\$17,856	\$897
245-Roads	\$26,851	-	\$26,851
266-County Wide Automation	\$34	-	\$34
290-Community Development	\$1,369	-	\$1,369
305-Parks	\$29,601	\$21,171	\$8,430
330-Wildlife and Grazing	\$1,689	\$1,684	\$4
331-Fish and Game	\$4,576	\$4,542	\$35
351-Emergency Medical Services	\$558	-	\$558
375-Driving Under the Influence	\$2,121	-	\$2,121
377-Library	\$19,847	\$4,395	\$15,452
405-Public Works	\$88,108	\$56,898	\$31,210
407-Fleet	\$6,998	\$146	\$6,852
408-Workers' Comp ISF	\$6,782	-	\$6,782
409-Liability Insurance ISF	\$5,313	-	\$5,313
410-Unemployment Insurance ISF	\$46	-	\$46
411-Medical Malpractice ISF	\$652	-	\$652
412-County Dental Plan ISF	\$285	-	\$285
425-Airports	\$41,260	\$32,340	\$8,920
427-Golf Courses	\$4,427	\$573	\$3,854
430-Los Osos Sewer System	\$5,632	-	\$5,632
222-Regional Parks	\$6,902	-	\$6,902
118-Talent Development	\$734	-	\$734
119-Communication and Outreach	\$200	-	\$200

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

Summary of Allocated Costs (continued)

Department	Total	Support to Others	Budget Assistance
2nd Alloc Remains	(\$0)	-	(\$0)
Totals	\$1,338,407	\$555,205	\$783,202
Direct Billed	-	-	-
Total Full Functional Cost	\$1,338,407	\$555,205	\$783,202
Less Direct Billed	-	-	-
Less CSD Amounts	(\$194,869)	(\$115,838)	(\$79,031)
Total Receiving Department Allocation	\$1,143,538	\$439,367	\$704,170

County Counsel
Schedule 4.1

Narrative

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

Legal Services- Costs of departmental legal services.

**County Counsel
 Schedule 4.2**

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$43,522	-	\$43,522	-	
	Total for C/A	\$43,522	-	\$43,522	-	
REV	Revenues	\$82,406	\$1,479	\$80,927	-	
	Total for REV	\$82,406	\$1,479	\$80,927	-	

Total per Books	\$125,928
Less General Government	-
Less Off the Top	(\$1,479)
Less Direct Billed	(\$124,449)
Difference	-

County Counsel
Schedule 4.3

Labor Distribution Summary

No Labor Distribution

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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County Counsel
Schedule 4.4

Schedule of costs to be allocated

	Amount	General & Admin	Not Allowed	Legal Services	Jury & Witness Costs
<i>Total %</i>		28.191%	14.146%	57.663%	0.000%
Wages and Benefits					
Salaries	\$3,777,358	\$1,064,880	\$534,345	\$2,178,133	-
Benefits	-	-	-	-	-
Wages and Benefits Subtotal	\$3,777,358	\$1,064,880	\$534,345	\$2,178,133	-
Service And Supplies					
	DIST				
SERVICES & SUPPLIES	<i>PROP</i>	\$498,810	\$245,106	\$155,157	\$98,346
Services and Supplies Subtotal		\$498,810	\$245,106	\$155,157	\$98,346
Cost Adjustments					
REVENUE	<i>ADJP</i>	(\$1,479)	-	(\$1,479)	-
Cost Adjustments Subtotal		(\$1,479)	-	(\$1,479)	-
Reallocate Admin		(\$1,309,986)	\$258,061	\$1,051,925	-
Functional Costs		\$4,274,689	-	\$946,084	\$3,328,404

**County Counsel
 Schedule 4.5**

Service to Service Costs

Department	First Incoming	Second Incoming	Not Allowed	Legal Services	Jury & Witness Costs
001-Building Depreciation	\$115,912	(\$0)	\$22,834	\$93,078	-
002-Equipment Depreciation	\$1,305	\$0	\$257	\$1,048	-
104-County Administrative Office	\$22,070	\$4,073	\$5,150	\$20,993	-
112-Human Resources	-	\$28,457	\$5,606	\$22,851	-
113-Facilities Management	-	\$65,184	\$12,841	\$52,343	-
114-Information Technology Department (ITD)	-	\$108,034	\$21,282	\$86,752	-
116-Central Services	-	\$4,267	\$840	\$3,426	-
117-Auditor-Controller-Treasurer-Tax Collector	-	\$30,723	\$6,052	\$24,671	-
200-Maintenance Projects	-	\$32,816	\$6,465	\$26,351	-
118-Talent Development	-	\$3,464	\$682	\$2,782	-
Subtotals	\$139,288	\$277,019	\$82,010	\$334,296	-
Functional Costs	\$4,274,689		\$946,084	\$3,328,404	\$201
Total Allocated Costs	\$4,690,995		\$1,028,095	\$3,662,700	\$201

County Counsel
Schedule 4.6.1

Detail Allocation - Legal Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	86,146.42	3.784%	\$130,186	-	\$130,186	-	\$130,186
112-Human Resources	157,586.26	6.922%	\$238,147	-	\$238,147	\$16,004	\$254,151
113-Facilities Management	54,582.67	2.398%	\$82,486	-	\$82,486	\$5,543	\$88,030
114-Information Technology Department (ITD)	4,557.66	0.200%	\$6,888	-	\$6,888	\$463	\$7,350
117-Auditor-Controller-Treasurer-Tax Collector	11,792.06	0.518%	\$17,820	-	\$17,820	\$1,198	\$19,018
100-Board of Supervisors	162,980.06	7.159%	\$246,298	-	\$246,298	\$16,552	\$262,850
109-Assessor	19,383.17	0.851%	\$29,292	-	\$29,292	\$1,969	\$31,261
110-Clerk	15,016.93	0.660%	\$22,694	-	\$22,694	\$1,525	\$24,219
131-Grand Jury	4,040.86	0.178%	\$6,107	-	\$6,107	\$410	\$6,517
132-District Attorney	15,333.51	0.674%	\$23,172	-	\$23,172	\$1,557	\$24,730
136-Sheriff	106,241.05	4.667%	\$160,553	-	\$160,553	\$10,790	\$171,343
137-Animal Services	1,888.03	0.083%	\$2,853	-	\$2,853	\$192	\$3,045
138-Emergency Services	5,665.09	0.249%	\$8,561	(\$1,116)	\$7,445	\$575	\$8,021
139-Probation	18,922.5	0.831%	\$28,596	-	\$28,596	\$1,922	\$30,518
140-County Fire	145.13	0.006%	\$219	-	\$219	\$15	\$234
141-Ag Commissioner	5,206.18	0.229%	\$7,868	-	\$7,868	\$529	\$8,396
142-Planning	371,615.88	16.324%	\$561,592	-	\$561,592	\$37,741	\$599,333
160-Public Health	56,237.9	2.470%	\$84,988	(\$7,550)	\$77,438	\$5,711	\$83,149
166-Behavioral Health	83,370.93	3.662%	\$125,992	-	\$125,992	\$8,467	\$134,459
180-Social Services	384,052.93	16.870%	\$580,387	-	\$580,387	\$39,004	\$619,391
186-Veteran's Services	279.06	0.012%	\$422	-	\$422	\$28	\$450
305-Parks	18,569.97	0.816%	\$28,063	-	\$28,063	\$1,886	\$29,949
405-Public Works	374,923.69	16.469%	\$566,591	(\$65,175)	\$501,416	\$38,077	\$539,493
409-Liability Insurance ISF	58,390.86	2.565%	\$88,241	-	\$88,241	\$5,930	\$94,171
425-Airports	55,073.26	2.419%	\$83,228	-	\$83,228	\$5,593	\$88,821
760-Pension Trust	150.35	0.007%	\$227	-	\$227	\$15	\$242
791-Law Library	1,185.54	0.052%	\$1,792	-	\$1,792	\$120	\$1,912

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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County Counsel
Schedule 4.6.1

Detail Allocation - Legal Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
999-Other	203,141.37	8.923%	\$306,991	(\$50,608)	\$256,383	\$20,631	\$277,013
2nd Alloc Remains	-	0.000%	-	-	-	\$0	\$0
Subtotals	2,276,479.32	100.000%	\$3,440,253	(\$124,449)	\$3,315,804	\$222,447	\$3,538,251
Direct Billed					\$124,449		\$124,449
Total Full Functional Cost					\$3,440,253		\$3,662,700

Allocation Basis: Amount identified in the cost accounting system

County Counsel
Schedule 4.7

Summary of Allocated Costs

Department	Total	Legal Services
104-County Administrative Office	\$130,186	\$130,186
112-Human Resources	\$254,151	\$254,151
113-Facilities Management	\$88,030	\$88,030
114-Information Technology Department (ITD)	\$7,350	\$7,350
117-Auditor-Controller-Treasurer-Tax Collector	\$19,018	\$19,018
Subtotal for CSD	\$498,735	\$498,735
100-Board of Supervisors	\$262,850	\$262,850
109-Assessor	\$31,261	\$31,261
110-Clerk	\$24,219	\$24,219
131-Grand Jury	\$6,517	\$6,517
132-District Attorney	\$24,730	\$24,730
136-Sheriff	\$171,343	\$171,343
137-Animal Services	\$3,045	\$3,045
138-Emergency Services	\$8,021	\$8,021
139-Probation	\$30,518	\$30,518
140-County Fire	\$234	\$234
141-Ag Commissioner	\$8,396	\$8,396
142-Planning	\$599,333	\$599,333
160-Public Health	\$83,149	\$83,149
166-Behavioral Health	\$134,459	\$134,459
180-Social Services	\$619,391	\$619,391
186-Veteran's Services	\$450	\$450
305-Parks	\$29,949	\$29,949
405-Public Works	\$539,493	\$539,493
409-Liability Insurance ISF	\$94,171	\$94,171
425-Airports	\$88,821	\$88,821
760-Pension Trust	\$242	\$242

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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County Counsel
Schedule 4.7

Summary of Allocated Costs (continued)

Department	Total	Legal Services
791-Law Library	\$1,912	\$1,912
999-Other	\$277,013	\$277,013
2nd Alloc Remains	\$0	\$0
Totals	\$3,538,251	\$3,538,251
Direct Billed	\$124,449	\$124,449
Total Full Functional Cost	\$3,662,700	\$3,662,700
Less Direct Billed	(\$124,449)	(\$124,449)
Less CSD Amounts	(\$498,735)	(\$498,735)
Total Receiving Department Allocation	\$3,039,516	\$3,039,516

Human Resources
Schedule 5.1

Narrative

The Human Resources Department provides personnel services to all County departments. The costs of providing these services are allowable for plan purposes and are allocated based on the number of employees at the end of the fiscal year. The SLO County Human Resources Department also identified costs which directly benefit individual County Departments and identified them as Departmental Services.

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

Please see Appendix A for more information.

Personnel Services- Costs of providing personnel services to all County departments.
Departmental Services- Cost related to departmental support

Crime Policies- Cost per department as determined by the Insurance Manager
Property Policies- Insurance costs for real and business property.
Workers' Comp- Cost of administering the workers compensation program.
Aviation Policies- Cost per department as determined by the Insurance Manager.
Employee Benefits- Administrative cost of providing employee benefit services to County departments.

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

**Human Resources
 Schedule 5.2**

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$2,429,497	\$1,078,307	\$1,351,190	-	
	Total for C/A	\$2,429,497	\$1,078,307	\$1,351,190	-	
REV	Revenues	\$66,028	\$8,294	\$57,734	-	
REV	Other revenue	\$5,210	\$5,210	-	-	
	Total for REV	\$71,238	\$13,504	\$57,734	-	
Total per Books		\$2,500,735				
Less General Government		-				
Less Off the Top		(\$1,091,811)				
Less Direct Billed		(\$1,408,924)				
Difference		-				

Human Resources
Schedule 5.3

Labor Distribution Summary

No Labor Distribution

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Human Resources
Schedule 5.4

Schedule of costs to be allocated

	Amount	General & Admin	Personnel Services	Not Allowed	Departmental Services	Crime Policies	Property Policies
<i>Total %</i>		32.353%	28.963%	10.906%	18.667%	0.000%	2.953%
Wages and Benefits							
Salaries	\$5,058,835	\$1,636,680	\$1,465,193	\$551,737	\$944,340	-	\$149,367
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	\$5,058,835	\$1,636,680	\$1,465,193	\$551,737	\$944,340	-	\$149,367
Service And Supplies							
	DIST						
Insurance Premiums	<i>PROP</i>	\$816,072	-	-	-	\$24,563	\$768,375
Wellness Program	<i>PROP</i>	\$120,282	-	-	-	-	-
SERVICES & SUPPLIES	<i>PROP</i>	\$770,974	\$95,168	\$654,599	-	\$21,207	-
Services and Supplies Subtotal		\$1,707,328	\$95,168	\$654,599	-	\$24,563	\$768,375
Cost Adjustments							
REVENUE	<i>ADJP</i>	(\$1,091,811)	(\$13,504)	(\$212,909)	-	-	(\$165,905)
Cost Adjustments Subtotal		(\$1,091,811)	(\$13,504)	(\$212,909)	-	-	(\$165,905)
Reallocate Admin		(\$1,718,344)	\$735,708	\$277,040	\$474,175	-	\$75,001
Functional Costs		\$5,674,352	-	\$2,642,590	\$828,776	\$24,563	\$826,837

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Human Resources
Schedule 5.4

Schedule of costs to be allocated (continued)

	Amount	Workers' Comp	Aviation Policies	Employee Benefits	Pollution Policies	Water Craft Policies
<i>Total %</i>		6.158%	0.000%	0.000%	0.000%	0.000%
Wages and Benefits						
Salaries	\$5,058,835	\$311,520	-	-	-	-
Benefits	-	-	-	-	-	-
Wages and Benefits Subtotal	\$5,058,835	\$311,520	-	-	-	-
Service And Supplies						
	DIST					
Insurance Premiums	<i>PROP</i> \$816,072	-	\$15,492	-	\$3,345	\$4,297
Wellness Program	<i>PROP</i> \$120,282	-	-	\$120,282	-	-
SERVICES & SUPPLIES	<i>PROP</i> \$770,974	-	-	-	-	-
Services and Supplies Subtotal	\$1,707,328	-	\$15,492	\$120,282	\$3,345	\$4,297
Cost Adjustments						
REVENUE	<i>ADJP</i> (\$1,091,811)	(\$668,690)	-	(\$30,803)	-	-
Cost Adjustments Subtotal	(\$1,091,811)	(\$668,690)	-	(\$30,803)	-	-
Reallocate Admin		\$156,421	-	-	-	-
Functional Costs	\$5,674,352	(\$200,749)	\$15,492	\$89,479	\$3,345	\$4,297

**Human Resources
 Schedule 5.5**

Service to Service Costs

Department	First Incoming	Second Incoming	Personnel Services	Not Allowed	Departmental Services	Crime Policies	Property Policies
001-Building Depreciation	\$100,123	(\$0)	\$42,868	\$16,142	\$27,629	-	\$4,370
002-Equipment Depreciation	\$19,999	\$0	\$8,563	\$3,224	\$5,519	-	\$873
104-County Administrative Office	\$31,830	\$6,137	\$16,255	\$6,121	\$10,477	-	\$1,657
111-County Counsel	\$238,147	\$16,004	\$108,815	\$40,975	\$70,133	-	\$11,093
112-Human Resources	-	\$43,365	\$18,567	\$6,991	\$11,966	-	\$1,893
113-Facilities Management	-	\$56,000	\$23,976	\$9,029	\$15,453	-	\$2,444
114-Information Technology Department (ITD)	-	\$165,141	\$70,705	\$26,625	\$45,571	-	\$7,208
116-Central Services	-	\$21,981	\$9,411	\$3,544	\$6,066	-	\$959
117-Auditor-Controller-Treasurer-Tax Collector	-	\$48,919	\$20,945	\$7,887	\$13,499	-	\$2,135
200-Maintenance Projects	-	\$28,346	\$12,136	\$4,570	\$7,822	-	\$1,237
118-Talent Development	-	\$6,891	\$2,950	\$1,111	\$1,902	-	\$301
Subtotals	\$390,099	\$392,785	\$335,191	\$126,220	\$216,036	-	\$34,171
Functional Costs	\$5,674,352		\$2,642,590	\$828,776	\$1,439,722	\$24,563	\$826,837
Total Allocated Costs	\$6,457,236		\$2,977,781	\$954,997	\$1,655,758	\$24,563	\$861,008

Human Resources
Schedule 5.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Workers' Comp	Aviation Policies	Employee Benefits	Pollution Policies	Water Craft Policies
001-Building Depreciation	\$100,123	(\$0)	\$9,114	-	-	-	-
002-Equipment Depreciation	\$19,999	\$0	\$1,821	-	-	-	-
104-County Administrative Office	\$31,830	\$6,137	\$3,456	-	-	-	-
111-County Counsel	\$238,147	\$16,004	\$23,135	-	-	-	-
112-Human Resources	-	\$43,365	\$3,948	-	-	-	-
113-Facilities Management	-	\$56,000	\$5,098	-	-	-	-
114-Information Technology Department (ITD)	-	\$165,141	\$15,033	-	-	-	-
116-Central Services	-	\$21,981	\$2,001	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	-	\$48,919	\$4,453	-	-	-	-
200-Maintenance Projects	-	\$28,346	\$2,580	-	-	-	-
118-Talent Development	-	\$6,891	\$627	-	-	-	-
Subtotals	\$390,099	\$392,785	\$71,266	-	-	-	-
Functional Costs	\$5,674,352		(\$200,749)	\$15,492	\$89,479	\$3,345	\$4,297
Total Allocated Costs	\$6,457,236		(\$129,483)	\$15,492	\$89,479	\$3,345	\$4,297

Human Resources
Schedule 5.6.1

Detail Allocation - Personnel Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	15.0	0.547%	\$15,375	-	\$15,375	-	\$15,375
111-County Counsel	21.0	0.766%	\$21,526	-	\$21,526	-	\$21,526
112-Human Resources	41.0	1.496%	\$42,026	-	\$42,026	-	\$42,026
113-Facilities Management	47.0	1.715%	\$48,176	-	\$48,176	\$2,967	\$51,143
114-Information Technology Department (ITD)	84.0	3.065%	\$86,103	-	\$86,103	\$5,303	\$91,405
116-Central Services	16.0	0.584%	\$16,401	-	\$16,401	\$1,010	\$17,411
117-Auditor-Controller-Treasurer-Tax Collector	58.0	2.116%	\$59,452	-	\$59,452	\$3,661	\$63,113
100-Board of Supervisors	13.0	0.474%	\$13,325	-	\$13,325	\$821	\$14,146
109-Assessor	70.0	2.554%	\$71,752	-	\$71,752	\$4,419	\$76,171
110-Clerk	22.0	0.803%	\$22,551	-	\$22,551	\$1,389	\$23,939
132-District Attorney	109.0	3.977%	\$111,728	-	\$111,728	\$6,881	\$118,609
134-Child Support Services	29.0	1.058%	\$29,726	-	\$29,726	\$1,831	\$31,557
136-Sheriff	435.0	15.870%	\$445,889	-	\$445,889	\$27,460	\$473,349
137-Animal Services	18.0	0.657%	\$18,451	-	\$18,451	\$1,136	\$19,587
138-Emergency Services	6.0	0.219%	\$6,150	-	\$6,150	\$379	\$6,529
139-Probation	161.0	5.874%	\$165,030	-	\$165,030	\$10,163	\$175,193
141-Ag Commissioner	49.0	1.788%	\$50,227	-	\$50,227	\$3,093	\$53,320
142-Planning	100.0	3.648%	\$102,503	-	\$102,503	\$6,313	\$108,816
160-Public Health	191.0	6.968%	\$195,781	-	\$195,781	\$12,057	\$207,838
166-Behavioral Health	303.0	11.054%	\$310,584	-	\$310,584	\$19,127	\$329,712
180-Social Services	486.0	17.731%	\$498,165	-	\$498,165	\$30,680	\$528,845
184-Law Enforcement Medical Care	2.0	0.073%	\$2,050	-	\$2,050	\$126	\$2,176
186-Veteran's Services	7.0	0.255%	\$7,175	-	\$7,175	\$442	\$7,617
215-Farm Advisor	6.0	0.219%	\$6,150	-	\$6,150	\$379	\$6,529
305-Parks	29.0	1.058%	\$29,726	-	\$29,726	\$1,831	\$31,557
375-Driving Under the Influence	12.0	0.438%	\$12,300	-	\$12,300	\$758	\$13,058
377-Library	82.0	2.992%	\$84,053	-	\$84,053	\$5,176	\$89,229

Human Resources
Schedule 5.6.1

Detail Allocation - Personnel Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
405-Public Works	235.0	8.574%	\$240,882	-	\$240,882	\$14,835	\$255,717
407-Fleet	12.0	0.438%	\$12,300	-	\$12,300	\$758	\$13,058
425-Airports	20.0	0.730%	\$20,501	-	\$20,501	\$1,263	\$21,763
427-Golf Courses	15.0	0.547%	\$15,375	-	\$15,375	\$947	\$16,322
720-APCD	21.0	0.766%	\$21,526	-	\$21,526	\$1,326	\$22,851
222-Regional Parks	23.0	0.839%	\$23,576	-	\$23,576	\$1,452	\$25,028
118-Talent Development	2.0	0.073%	\$2,050	-	\$2,050	\$126	\$2,176
119-Communication and Outreach	1.0	0.036%	\$1,025	-	\$1,025	\$63	\$1,088
2nd Alloc Remains	-	0.000%	-	-	-	\$0	\$0
Subtotals	2,741.0	100.000%	\$2,809,611	-	\$2,809,611	\$168,170	\$2,977,781
Direct Billed							
Total Full Functional Cost					\$2,809,611		\$2,977,781

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

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Human Resources
Schedule 5.6.2

Detail Allocation - Departmental Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111-County Counsel	11,283.0	1.133%	\$17,529	(\$11,283)	\$6,246	-	\$6,246
113-Facilities Management	5,445.0	0.547%	\$8,459	(\$5,445)	\$3,014	\$599	\$3,614
116-Central Services	28,728.0	2.884%	\$44,631	(\$28,728)	\$15,903	\$3,162	\$19,065
139-Probation	2,040.0	0.205%	\$3,169	(\$2,040)	\$1,129	\$225	\$1,354
141-Ag Commissioner	3,996.0	0.401%	\$6,208	(\$3,996)	\$2,212	\$440	\$2,652
160-Public Health	367,768.0	36.924%	\$571,354	(\$367,768)	\$203,586	\$40,480	\$244,066
166-Behavioral Health	80,325.0	8.065%	\$124,791	(\$80,325)	\$44,466	\$8,841	\$53,307
180-Social Services	417,584.0	41.926%	\$648,746	(\$417,634)	\$231,112	\$45,963	\$277,076
186-Veteran's Services	2,054.0	0.206%	\$3,191	(\$2,054)	\$1,137	\$226	\$1,363
720-APCD	22,550.0	2.264%	\$35,033	(\$22,550)	\$12,483	\$2,482	\$14,965
760-Pension Trust	5,000.0	0.502%	\$7,768	(\$5,000)	\$2,768	\$550	\$3,318
999-Other	24,739.0	2.484%	\$38,434	(\$24,739)	\$13,695	\$2,723	\$16,418
118-Talent Development	24,496.0	2.459%	\$38,056	(\$24,496)	\$13,560	\$2,696	\$16,257
Subtotals	996,008.0	100.000%	\$1,547,369	(\$996,058)	\$551,311	\$108,388	\$659,700
Direct Billed					\$996,058		\$996,058
Total Full Functional Cost					\$1,547,369		\$1,655,758

Allocation Basis: Amount identified in the cost accounting system.

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Schedule 5.6.3

Detail Allocation - Crime Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
134-Child Support Services	7.0	7.000%	\$1,719	(\$774)	\$945	-	\$945
160-Public Health	13.0	13.000%	\$3,193	(\$1,437)	\$1,756	-	\$1,756
166-Behavioral Health	20.0	20.000%	\$4,913	(\$2,211)	\$2,702	-	\$2,702
180-Social Services	13.0	13.000%	\$3,193	(\$1,437)	\$1,756	-	\$1,756
305-Parks	7.0	7.000%	\$1,719	(\$774)	\$945	-	\$945
377-Library	10.0	10.000%	\$2,456	(\$1,105)	\$1,351	-	\$1,351
405-Public Works	13.0	13.000%	\$3,193	(\$1,437)	\$1,756	-	\$1,756
407-Fleet	3.0	3.000%	\$737	(\$332)	\$405	-	\$405
425-Airports	7.0	7.000%	\$1,719	(\$774)	\$945	-	\$945
427-Golf Courses	7.0	7.000%	\$1,719	(\$774)	\$945	-	\$945
Subtotals	100.0	100.000%	\$24,563	(\$11,055)	\$13,508	-	\$13,508
Direct Billed					\$11,055		\$11,055
Total Full Functional Cost					\$24,563		\$24,563

Allocation Basis: Department Exposure

Human Resources
Schedule 5.6.4

Detail Allocation - Property Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
134-Child Support Services	430,380.0	0.089%	\$755	(\$684)	\$71	\$15	\$86
160-Public Health	12,967,602.0	2.696%	\$22,750	(\$20,614)	\$2,136	\$462	\$2,598
166-Behavioral Health	15,766,377.0	3.278%	\$27,660	(\$25,064)	\$2,596	\$562	\$3,158
180-Social Services	16,328,325.0	3.395%	\$28,646	(\$25,956)	\$2,690	\$582	\$3,272
305-Parks	21,119,787.0	4.391%	\$37,052	(\$33,573)	\$3,479	\$753	\$4,231
375-Driving Under the Influence	1,183,708.0	0.246%	\$2,077	(\$1,882)	\$195	\$42	\$237
377-Library	23,798,721.0	4.948%	\$41,752	(\$37,832)	\$3,920	\$848	\$4,768
405-Public Works	124,848,173.0	25.955%	\$219,029	(\$198,466)	\$20,563	\$4,450	\$25,013
407-Fleet	823,843.0	0.171%	\$1,445	(\$1,310)	\$135	\$29	\$165
425-Airports	16,213,837.0	3.371%	\$28,445	(\$25,774)	\$2,671	\$578	\$3,249
427-Golf Courses	7,023,657.0	1.460%	\$12,322	(\$11,165)	\$1,157	\$250	\$1,407
999-Other	240,504,410.0	50.000%	\$421,932	-	\$421,932	\$8,572	\$430,504
Subtotals	481,008,820.0	100.000%	\$843,864	(\$382,320)	\$461,544	\$17,144	\$478,688
Direct Billed					\$382,320		\$382,320
Total Full Functional Cost					\$843,864		\$861,008

Allocation Basis: Real and business property replacement values

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Human Resources
Schedule 5.6.5

Detail Allocation - Workers' Comp

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
408-Workers' Comp ISF	100.0	100.000%	(\$165,238)	-	(\$165,238)	\$35,755	(\$129,483)
Subtotals	100.0	100.000%	(\$165,238)	-	(\$165,238)	\$35,755	(\$129,483)
<i>Direct Billed</i>						-	-
Total Full Functional Cost					(\$165,238)		(\$129,483)

Allocation Basis: Identified cost of services

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Human Resources
Schedule 5.6.6

Detail Allocation - Aviation Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
425-Airports	15,500.0	100.000%	\$15,492	(\$15,500)	(\$8)	-	(\$8)
Subtotals	15,500.0	100.000%	\$15,492	(\$15,500)	(\$8)	-	(\$8)
Direct Billed					\$15,500		\$15,500
Total Full Functional Cost					\$15,492		\$15,492

Allocation Basis: 100% to the Airport

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Schedule 5.6.7

Detail Allocation - Employee Benefits

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	15.0	0.547%	\$490	-	\$490	-	\$490
111-County Counsel	21.0	0.766%	\$686	-	\$686	-	\$686
112-Human Resources	41.0	1.496%	\$1,338	-	\$1,338	-	\$1,338
113-Facilities Management	47.0	1.715%	\$1,534	-	\$1,534	\$0	\$1,534
114-Information Technology Department (ITD)	84.0	3.065%	\$2,742	-	\$2,742	\$0	\$2,742
116-Central Services	16.0	0.584%	\$522	-	\$522	\$0	\$522
117-Auditor-Controller-Treasurer-Tax Collector	58.0	2.116%	\$1,893	-	\$1,893	\$0	\$1,893
100-Board of Supervisors	13.0	0.474%	\$424	-	\$424	\$0	\$424
109-Assessor	70.0	2.554%	\$2,285	-	\$2,285	\$0	\$2,285
110-Clerk	22.0	0.803%	\$718	-	\$718	\$0	\$718
132-District Attorney	109.0	3.977%	\$3,558	-	\$3,558	\$0	\$3,558
134-Child Support Services	29.0	1.058%	\$947	-	\$947	\$0	\$947
136-Sheriff	435.0	15.870%	\$14,200	-	\$14,200	\$0	\$14,200
137-Animal Services	18.0	0.657%	\$588	-	\$588	\$0	\$588
138-Emergency Services	6.0	0.219%	\$196	-	\$196	\$0	\$196
139-Probation	161.0	5.874%	\$5,256	-	\$5,256	\$0	\$5,256
141-Ag Commissioner	49.0	1.788%	\$1,600	-	\$1,600	\$0	\$1,600
142-Planning	100.0	3.648%	\$3,264	-	\$3,264	\$0	\$3,264
160-Public Health	191.0	6.968%	\$6,235	-	\$6,235	\$0	\$6,235
166-Behavioral Health	303.0	11.054%	\$9,891	-	\$9,891	\$0	\$9,891
180-Social Services	486.0	17.731%	\$15,865	-	\$15,865	\$0	\$15,865
184-Law Enforcement Medical Care	2.0	0.073%	\$65	-	\$65	\$0	\$65
186-Veteran's Services	7.0	0.255%	\$229	-	\$229	\$0	\$229
215-Farm Advisor	6.0	0.219%	\$196	-	\$196	\$0	\$196
305-Parks	29.0	1.058%	\$947	-	\$947	\$0	\$947
375-Driving Under the Influence	12.0	0.438%	\$392	-	\$392	\$0	\$392
377-Library	82.0	2.992%	\$2,677	-	\$2,677	\$0	\$2,677

Human Resources
Schedule 5.6.7

Detail Allocation - Employee Benefits (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
405-Public Works	235.0	8.574%	\$7,671	-	\$7,671	\$0	\$7,671
407-Fleet	12.0	0.438%	\$392	-	\$392	\$0	\$392
425-Airports	20.0	0.730%	\$653	-	\$653	\$0	\$653
427-Golf Courses	15.0	0.547%	\$490	-	\$490	\$0	\$490
720-APCD	21.0	0.766%	\$686	-	\$686	\$0	\$686
222-Regional Parks	23.0	0.839%	\$751	-	\$751	\$0	\$751
118-Talent Development	2.0	0.073%	\$65	-	\$65	\$0	\$65
119-Communication and Outreach	1.0	0.036%	\$33	-	\$33	\$0	\$33
2nd Alloc Remains	-	0.000%	-	-	-	\$0	\$0
Subtotals	2,741.0	100.000%	\$89,479	-	\$89,479	\$0	\$89,479
Direct Billed							
Total Full Functional Cost					\$89,479		\$89,479

Allocation Basis: Number of employees receiving benefits

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Schedule 5.6.8

Detail Allocation - Pollution Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
134-Child Support Services	6.0	0.176%	\$6	(\$6)	(\$0)	\$0	(\$0)
160-Public Health	184.0	5.412%	\$181	(\$184)	(\$3)	\$0	(\$3)
166-Behavioral Health	223.0	6.559%	\$219	(\$223)	(\$4)	\$0	(\$4)
180-Social Services	231.0	6.794%	\$227	(\$231)	(\$4)	\$0	(\$4)
305-Parks	299.0	8.794%	\$294	(\$299)	(\$5)	\$0	(\$5)
375-Driving Under the Influence	17.0	0.500%	\$17	(\$17)	(\$0)	\$0	(\$0)
377-Library	336.0	9.882%	\$331	(\$336)	(\$5)	\$0	(\$5)
405-Public Works	1,765.0	51.912%	\$1,737	(\$1,765)	(\$28)	\$0	(\$28)
407-Fleet	12.0	0.353%	\$12	(\$12)	(\$0)	\$0	(\$0)
425-Airports	229.0	6.735%	\$225	(\$229)	(\$4)	\$0	(\$4)
427-Golf Courses	98.0	2.882%	\$96	(\$98)	(\$2)	\$0	(\$2)
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	3,400.0	100.000%	\$3,345	(\$3,400)	(\$55)	\$0	(\$55)
Direct Billed					\$3,400		\$3,400
Total Full Functional Cost					\$3,345		\$3,345

Allocation Basis: Direct billings to departments

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Schedule 5.6.9

Detail Allocation - Water Craft Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
136-Sheriff	56.0	56.566%	\$2,430	-	\$2,430	(\$0)	\$2,430
140-County Fire	32.0	32.323%	\$1,389	-	\$1,389	(\$0)	\$1,389
305-Parks	9.0	9.091%	\$391	(\$484)	(\$93)	(\$0)	(\$93)
405-Public Works	2.0	2.020%	\$87	(\$107)	(\$20)	(\$0)	(\$20)
Subtotals	99.0	100.000%	\$4,297	(\$591)	\$3,706	(\$0)	\$3,706
Direct Billed					\$591		\$591
Total Full Functional Cost					\$4,297		\$4,297

Allocation Basis: Hull value of watercraft by department

Human Resources
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Summary of Allocated Costs

Department	Total	Personnel Services	Departmental Services	Crime Policies	Property Policies	Workers' Comp	Aviation Policies
104-County Administrative Office	\$15,865	\$15,375	-	-	-	-	-
111-County Counsel	\$28,457	\$21,526	\$6,246	-	-	-	-
112-Human Resources	\$43,365	\$42,026	-	-	-	-	-
113-Facilities Management	\$56,291	\$51,143	\$3,614	-	-	-	-
114-Information Technology Department (ITD)	\$94,147	\$91,405	-	-	-	-	-
116-Central Services	\$36,998	\$17,411	\$19,065	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$65,007	\$63,113	-	-	-	-	-
Subtotal for CSD	\$340,130	\$302,000	\$28,925	-	-	-	-
100-Board of Supervisors	\$14,570	\$14,146	-	-	-	-	-
109-Assessor	\$78,456	\$76,171	-	-	-	-	-
110-Clerk	\$24,658	\$23,939	-	-	-	-	-
132-District Attorney	\$122,168	\$118,609	-	-	-	-	-
134-Child Support Services	\$33,535	\$31,557	-	\$945	\$86	-	-
136-Sheriff	\$489,980	\$473,349	-	-	-	-	-
137-Animal Services	\$20,174	\$19,587	-	-	-	-	-
138-Emergency Services	\$6,725	\$6,529	-	-	-	-	-
139-Probation	\$181,803	\$175,193	\$1,354	-	-	-	-
140-County Fire	\$1,389	-	-	-	-	-	-
141-Ag Commissioner	\$57,571	\$53,320	\$2,652	-	-	-	-
142-Planning	\$112,080	\$108,816	-	-	-	-	-
160-Public Health	\$462,491	\$207,838	\$244,066	\$1,756	\$2,598	-	-
166-Behavioral Health	\$398,766	\$329,712	\$53,307	\$2,702	\$3,158	-	-
180-Social Services	\$826,810	\$528,845	\$277,076	\$1,756	\$3,272	-	-
184-Law Enforcement Medical Care	\$2,242	\$2,176	-	-	-	-	-
186-Veteran's Services	\$9,209	\$7,617	\$1,363	-	-	-	-
215-Farm Advisor	\$6,725	\$6,529	-	-	-	-	-
305-Parks	\$37,582	\$31,557	-	\$945	\$4,231	-	-

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Summary of Allocated Costs (continued)

Department	Total	Personnel Services	Departmental Services	Crime Policies	Property Policies	Workers' Comp	Aviation Policies
375-Driving Under the Influence	\$13,686	\$13,058	-	-	\$237	-	-
377-Library	\$98,020	\$89,229	-	\$1,351	\$4,768	-	-
405-Public Works	\$290,109	\$255,717	-	\$1,756	\$25,013	-	-
407-Fleet	\$14,019	\$13,058	-	\$405	\$165	-	-
408-Workers' Comp ISF	(\$129,483)	-	-	-	-	(\$129,483)	-
425-Airports	\$26,599	\$21,763	-	\$945	\$3,249	-	(\$8)
427-Golf Courses	\$19,163	\$16,322	-	\$945	\$1,407	-	-
720-APCD	\$38,502	\$22,851	\$14,965	-	-	-	-
760-Pension Trust	\$3,318	-	\$3,318	-	-	-	-
999-Other	\$446,922	-	\$16,418	-	\$430,504	-	-
222-Regional Parks	\$25,778	\$25,028	-	-	-	-	-
118-Talent Development	\$18,498	\$2,176	\$16,257	-	-	-	-
119-Communication and Outreach	\$1,121	\$1,088	-	-	-	-	-
2nd Alloc Remains	\$0	\$0	-	-	-	-	-
Totals	\$4,093,316	\$2,977,781	\$659,700	\$13,508	\$478,688	(\$129,483)	(\$8)
Direct Billed	\$1,408,924	-	\$996,058	\$11,055	\$382,320	-	\$15,500
Total Full Functional Cost	\$5,502,240	\$2,977,781	\$1,655,758	\$24,563	\$861,008	(\$129,483)	\$15,492
Less Direct Billed	(\$1,408,924)	-	(\$996,058)	(\$11,055)	(\$382,320)	-	(\$15,500)
Less CSD Amounts	(\$340,130)	(\$302,000)	(\$28,925)	-	-	-	-
Total Receiving Department Allocation	\$3,753,185	\$2,675,781	\$630,775	\$13,508	\$478,688	(\$129,483)	(\$8)

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Summary of Allocated Costs (continued)

Department	Total	Employee Benefits	Pollution Policies	Water Craft Policies
104-County Administrative Office	\$15,865	\$490	-	-
111-County Counsel	\$28,457	\$686	-	-
112-Human Resources	\$43,365	\$1,338	-	-
113-Facilities Management	\$56,291	\$1,534	-	-
114-Information Technology Department (ITD)	\$94,147	\$2,742	-	-
116-Central Services	\$36,998	\$522	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$65,007	\$1,893	-	-
Subtotal for CSD	\$340,130	\$9,206	-	-
100-Board of Supervisors	\$14,570	\$424	-	-
109-Assessor	\$78,456	\$2,285	-	-
110-Clerk	\$24,658	\$718	-	-
132-District Attorney	\$122,168	\$3,558	-	-
134-Child Support Services	\$33,535	\$947	(\$0)	-
136-Sheriff	\$489,980	\$14,200	-	\$2,430
137-Animal Services	\$20,174	\$588	-	-
138-Emergency Services	\$6,725	\$196	-	-
139-Probation	\$181,803	\$5,256	-	-
140-County Fire	\$1,389	-	-	\$1,389
141-Ag Commissioner	\$57,571	\$1,600	-	-
142-Planning	\$112,080	\$3,264	-	-
160-Public Health	\$462,491	\$6,235	(\$3)	-
166-Behavioral Health	\$398,766	\$9,891	(\$4)	-
180-Social Services	\$826,810	\$15,865	(\$4)	-
184-Law Enforcement Medical Care	\$2,242	\$65	-	-
186-Veteran's Services	\$9,209	\$229	-	-
215-Farm Advisor	\$6,725	\$196	-	-
305-Parks	\$37,582	\$947	(\$5)	(\$93)

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Summary of Allocated Costs (continued)

Department	Total	Employee Benefits	Pollution Policies	Water Craft Policies
375-Driving Under the Influence	\$13,686	\$392	(\$0)	-
377-Library	\$98,020	\$2,677	(\$5)	-
405-Public Works	\$290,109	\$7,671	(\$28)	(\$20)
407-Fleet	\$14,019	\$392	(\$0)	-
408-Workers' Comp ISF	(\$129,483)	-	-	-
425-Airports	\$26,599	\$653	(\$4)	-
427-Golf Courses	\$19,163	\$490	(\$2)	-
720-APCD	\$38,502	\$686	-	-
760-Pension Trust	\$3,318	-	-	-
999-Other	\$446,922	-	-	-
222-Regional Parks	\$25,778	\$751	-	-
118-Talent Development	\$18,498	\$65	-	-
119-Communication and Outreach	\$1,121	\$33	-	-
2nd Alloc Remains	\$0	\$0	(\$0)	-
Totals	\$4,093,316	\$89,479	(\$55)	\$3,706
Direct Billed	\$1,408,924	-	\$3,400	\$591
Total Full Functional Cost	\$5,502,240	\$89,479	\$3,345	\$4,297
Less Direct Billed	(\$1,408,924)	-	(\$3,400)	(\$591)
Less CSD Amounts	(\$340,130)	(\$9,206)	-	-
Total Receiving Department Allocation	\$3,753,185	\$80,273	(\$55)	\$3,706

Facilities Management
Schedule 6.1

Narrative

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

- 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.
- New Govt Center-** Costs for utilities, maintenance, and/or custodial services.
- North County Center-** Costs for utilities, maintenance, and/or custodial services.

**Facilities Management
 Schedule 6.2**

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$3,326,172	\$11,948	\$3,314,223	-	
	Total for C/A	\$3,326,172	\$11,948	\$3,314,223	-	
REV	Revenues	\$370,940	\$14,583	\$356,357	-	
	Total for REV	\$370,940	\$14,583	\$356,357	-	

Total per Books	\$3,697,112
Less General Government	-
Less Off the Top	(\$26,531)
Less Direct Billed	(\$3,670,581)
Difference	-

Facilities Management
Schedule 6.3

Labor Distribution Summary

No Labor Distribution

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Facilities Management
Schedule 6.4

Schedule of costs to be allocated

	Amount	General & Admin	County Gov't Center	Health Complex	Atascadero Medical Building	Sierra Way	Bldg 1200
<i>Total %</i>		32.416%	8.832%	6.548%	1.240%	0.950%	0.925%
Wages and Benefits							
Salaries	\$4,278,952	\$1,387,074	\$377,899	\$280,199	\$53,044	\$40,653	\$39,571
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	\$4,278,952	\$1,387,074	\$377,899	\$280,199	\$53,044	\$40,653	\$39,571
Service And Supplies	DIST						
SERVICES & SUPPLIES	PROP	\$4,006,275	\$2,160,270	\$902,291	\$89,591	\$10,608	\$35,827
REVENUE	PROP	(\$26,531)	(\$4,532)	-	-	-	-
Services and Supplies Subtotal		\$3,979,744	\$2,155,738	\$902,291	\$89,591	\$10,608	\$35,827
Cost Adjustments							
Cost Adjustments Subtotal		-	-	-	-	-	-
Reallocate Admin		(\$3,542,811)	\$462,961	\$343,269	\$64,983	\$49,804	\$48,478
Functional Costs	\$8,258,696	-	\$1,743,151	\$713,060	\$128,635	\$130,308	\$123,876

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Facilities Management
Schedule 6.4

Schedule of costs to be allocated (continued)

	Amount	Specific Depts	Kimball Bldg	County Bank Building	Monterey Parking	Not Allowed	Longbranch, Arroyo Grande	
<i>Total %</i>		39.800%	0.251%	0.344%	0.000%	1.845%	0.490%	
Wages and Benefits								
Salaries	\$4,278,952	\$1,703,042	\$10,732	\$14,729	-	\$78,929	\$20,964	
Benefits	-	-	-	-	-	-	-	
Wages and Benefits Subtotal	\$4,278,952	\$1,703,042	\$10,732	\$14,729	-	\$78,929	\$20,964	
Service And Supplies								
	DIST							
SERVICES & SUPPLIES	<i>PROP</i>	\$4,006,275	\$592,048	\$9,306	\$10,718	\$2,312	\$23,197	\$6,994
REVENUE	<i>PROP</i>	(\$26,531)	-	-	-	-	-	-
Services and Supplies Subtotal		\$3,979,744	\$592,048	\$9,306	\$10,718	\$2,312	\$23,197	\$6,994
Cost Adjustments								
Cost Adjustments Subtotal		-	-	-	-	-	-	
Reallocate Admin		\$2,086,380	\$13,148	\$18,044	-	\$96,695	\$25,683	
Functional Costs		\$8,258,696	\$4,381,470	\$33,185	\$43,492	\$2,312	\$198,821	\$53,641

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Facilities Management
Schedule 6.4

Schedule of costs to be allocated (continued)

	Amount	New Govt Center	North County Center
<i>Total %</i>		6.131%	0.228%
Wages and Benefits			
Salaries	\$4,278,952	\$262,354	\$9,762
Benefits	-	-	-
Wages and Benefits Subtotal	\$4,278,952	\$262,354	\$9,762
Service And Supplies			
	DIST		
SERVICES & SUPPLIES	<i>PROP</i> \$4,006,275	\$103,226	\$20,035
REVENUE	<i>PROP</i> (\$26,531)	(\$21,998)	-
Services and Supplies Subtotal	\$3,979,744	\$81,228	\$20,035
Cost Adjustments			
Cost Adjustments Subtotal	-	-	-
Reallocate Admin		\$321,407	\$11,960
Functional Costs	\$8,258,696	\$664,988	\$41,758

**Facilities Management
 Schedule 6.5**

Service to Service Costs

Department	First Incoming	Second Incoming	County Gov't		Atascadero		Sierra Way	Bldg 1200
			Center	Health Complex	Medical Building			
001-Building Depreciation	\$22,809	(\$0)	\$2,981	\$2,210	\$418	\$321	\$312	
002-Equipment Depreciation	\$5,650	\$0	\$738	\$547	\$104	\$79	\$77	
104-County Administrative Office	\$9,337	\$4,543	\$1,814	\$1,345	\$255	\$195	\$190	
111-County Counsel	\$82,486	\$5,543	\$11,503	\$8,529	\$1,615	\$1,237	\$1,205	
112-Human Resources	\$52,725	\$3,566	\$7,356	\$5,454	\$1,033	\$791	\$770	
113-Facilities Management	-	\$68,422	\$8,941	\$6,630	\$1,255	\$962	\$936	
114-Information Technology Department (ITD)	-	\$100,917	\$13,187	\$9,778	\$1,851	\$1,419	\$1,381	
116-Central Services	-	\$49,758	\$6,502	\$4,821	\$913	\$699	\$681	
117-Auditor-Controller-Treasurer-Tax Collector	-	\$115,095	\$15,040	\$11,152	\$2,111	\$1,618	\$1,575	
200-Maintenance Projects	-	\$18,567	\$2,426	\$1,799	\$341	\$261	\$254	
118-Talent Development	-	\$6,858	\$896	\$664	\$126	\$96	\$94	
Subtotals	\$173,008	\$373,269	\$71,385	\$52,930	\$10,020	\$7,679	\$7,475	
Functional Costs	\$8,258,696		\$1,743,151	\$713,060	\$128,635	\$130,308	\$123,876	
Total Allocated Costs	\$8,804,973		\$1,814,536	\$765,990	\$138,655	\$137,988	\$131,351	

Facilities Management
Schedule 6.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Specific Depts	Kimball Bldg	County Bank		
					Building	Monterey Parking	Not Allowed
001-Building Depreciation	\$22,809	(\$0)	\$13,433	\$85	\$116	-	\$623
002-Equipment Depreciation	\$5,650	\$0	\$3,328	\$21	\$29	-	\$154
104-County Administrative Office	\$9,337	\$4,543	\$8,174	\$52	\$71	-	\$379
111-County Counsel	\$82,486	\$5,543	\$51,841	\$327	\$448	-	\$2,403
112-Human Resources	\$52,725	\$3,566	\$33,150	\$209	\$287	-	\$1,536
113-Facilities Management	-	\$68,422	\$40,294	\$254	\$348	-	\$1,867
114-Information Technology Department (ITD)	-	\$100,917	\$59,431	\$375	\$514	-	\$2,754
116-Central Services	-	\$49,758	\$29,303	\$185	\$253	-	\$1,358
117-Auditor-Controller-Treasurer-Tax Collector	-	\$115,095	\$67,780	\$427	\$586	-	\$3,141
200-Maintenance Projects	-	\$18,567	\$10,934	\$69	\$95	-	\$507
118-Talent Development	-	\$6,858	\$4,039	\$25	\$35	-	\$187
Subtotals	\$173,008	\$373,269	\$321,705	\$2,027	\$2,782	-	\$14,910
Functional Costs	\$8,258,696		\$4,381,470	\$33,185	\$43,492	\$2,312	\$198,821
Total Allocated Costs	\$8,804,973		\$4,703,175	\$35,213	\$46,274	\$2,312	\$213,730

Facilities Management
Schedule 6.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Longbranch,		North County
			Arroyo Grande	New Govt Center	Center
001-Building Depreciation	\$22,809	(\$0)	\$165	\$2,069	\$77
002-Equipment Depreciation	\$5,650	\$0	\$41	\$513	\$19
104-County Administrative Office	\$9,337	\$4,543	\$101	\$1,259	\$47
111-County Counsel	\$82,486	\$5,543	\$638	\$7,986	\$297
112-Human Resources	\$52,725	\$3,566	\$408	\$5,107	\$190
113-Facilities Management	-	\$68,422	\$496	\$6,207	\$231
114-Information Technology Department (ITD)	-	\$100,917	\$732	\$9,155	\$341
116-Central Services	-	\$49,758	\$361	\$4,514	\$168
117-Auditor-Controller-Treasurer-Tax Collector	-	\$115,095	\$834	\$10,442	\$389
200-Maintenance Projects	-	\$18,567	\$135	\$1,684	\$63
118-Talent Development	-	\$6,858	\$50	\$622	\$23
Subtotals	\$173,008	\$373,269	\$3,960	\$49,559	\$1,844
Functional Costs	\$8,258,696		\$53,641	\$664,988	\$41,758
Total Allocated Costs	\$8,804,973		\$57,601	\$714,547	\$43,602

Facilities Management
Schedule 6.6.1

Detail Allocation - County Gov't Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	24,833.0	13.133%	\$231,905	-	\$231,905	\$6,406	\$238,311
116-Central Services	8,563.0	4.529%	\$79,966	-	\$79,966	\$2,209	\$82,175
132-District Attorney	35,194.0	18.613%	\$328,662	-	\$328,662	\$9,079	\$337,741
136-Sheriff	1,583.0	0.837%	\$14,783	-	\$14,783	\$408	\$15,191
139-Probation	1,702.0	0.900%	\$15,894	-	\$15,894	\$439	\$16,333
142-Planning	27,173.0	14.371%	\$253,757	-	\$253,757	\$7,010	\$260,767
405-Public Works	23,525.0	12.442%	\$219,690	-	\$219,690	\$6,069	\$225,759
999-Other	66,509.0	35.175%	\$621,100	(\$582,092)	\$39,008	\$17,157	\$56,166
Subtotals	189,082.0	100.000%	\$1,765,759	(\$582,092)	\$1,183,667	\$48,777	\$1,232,444
Direct Billed					\$582,092		\$582,092
Total Full Functional Cost					\$1,765,759		\$1,814,536

Allocation Basis: Departmental square footage

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Facilities Management
Schedule 6.6.2

Detail Allocation - Health Complex

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
137-Animal Services	731.0	1.007%	\$7,352	(\$3,873)	\$3,479	\$364	\$3,843
160-Public Health	31,026.0	42.754%	\$312,031	(\$157,681)	\$154,350	\$15,463	\$169,813
166-Behavioral Health	33,974.0	46.817%	\$341,680	(\$336,101)	\$5,578	\$16,932	\$22,510
375-Driving Under the Influence	1,211.0	1.669%	\$12,179	(\$12,327)	(\$148)	\$604	\$456
999-Other	5,626.0	7.753%	\$56,581	(\$10,745)	\$45,836	\$2,804	\$48,640
Subtotals	72,568.0	100.000%	\$729,823	(\$520,728)	\$209,095	\$36,167	\$245,262
Direct Billed					\$520,728		\$520,728
Total Full Functional Cost					\$729,823		\$765,990

Allocation Basis: Departmental square footage

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Facilities Management
Schedule 6.6.3

Detail Allocation - Atascadero Medical Building

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160-Public Health	1,679.0	13.662%	\$18,007	(\$14,030)	\$3,977	\$935	\$4,913
166-Behavioral Health	10,611.0	86.338%	\$113,801	(\$84,073)	\$29,728	\$5,911	\$35,639
Subtotals	12,290.0	100.000%	\$131,808	(\$98,103)	\$33,705	\$6,847	\$40,552
Direct Billed					\$98,103		\$98,103
Total Full Functional Cost					\$131,808		\$138,655

Allocation Basis: Departmental square footage

Facilities Management
Schedule 6.6.4

Detail Allocation - Sierra Way

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
141-Ag Commissioner	8,366.0	41.492%	\$55,076	-	\$55,076	\$2,177	\$57,254
160-Public Health	5,790.0	28.716%	\$38,118	(\$44,649)	(\$6,531)	\$1,507	(\$5,024)
215-Farm Advisor	6,007.0	29.792%	\$39,546	-	\$39,546	\$1,563	\$41,110
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	20,163.0	100.000%	\$132,740	(\$44,649)	\$88,092	\$5,247	\$93,339
Direct Billed					\$44,649		\$44,649
Total Full Functional Cost					\$132,740		\$137,988

Allocation Basis: Departmental square footage

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Facilities Management
Schedule 6.6.5

Detail Allocation - Bldg 1200

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111-County Counsel	342.0	0.681%	\$860	-	\$860	-	\$860
112-Human Resources	120.0	0.239%	\$302	-	\$302	-	\$302
113-Facilities Management	19,812.0	39.475%	\$49,834	-	\$49,834	-	\$49,834
114-Information Technology Department (ITD)	1,230.0	2.451%	\$3,094	-	\$3,094	\$210	\$3,304
116-Central Services	6,961.0	13.870%	\$17,509	-	\$17,509	\$1,189	\$18,698
117-Auditor-Controller-Treasurer-Tax Collector	3,061.0	6.099%	\$7,700	-	\$7,700	\$523	\$8,222
109-Assessor	394.0	0.785%	\$991	-	\$991	\$67	\$1,058
110-Clerk	5,124.0	10.209%	\$12,889	-	\$12,889	\$875	\$13,764
132-District Attorney	637.0	1.269%	\$1,602	-	\$1,602	\$109	\$1,711
136-Sheriff	304.0	0.606%	\$765	-	\$765	\$52	\$817
138-Emergency Services	2,971.0	5.920%	\$7,473	-	\$7,473	\$507	\$7,980
139-Probation	298.0	0.594%	\$750	-	\$750	\$51	\$800
160-Public Health	631.0	1.257%	\$1,587	-	\$1,587	\$108	\$1,695
305-Parks	120.0	0.239%	\$302	-	\$302	\$20	\$322
377-Library	3,096.0	6.169%	\$7,788	-	\$7,788	\$529	\$8,316
405-Public Works	1,198.0	2.387%	\$3,013	-	\$3,013	\$205	\$3,218
999-Other	3,890.0	7.751%	\$9,785	(\$17,617)	(\$7,833)	\$664	(\$7,168)
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	50,189.0	100.000%	\$126,244	(\$17,617)	\$108,626	\$5,108	\$113,734
Direct Billed					\$17,617		\$17,617
Total Full Functional Cost					\$126,244		\$131,351

Allocation Basis: Departmental square footage

Facilities Management
Schedule 6.6.6

Detail Allocation - Specific Depts

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	11,883.98	0.518%	\$23,215	-	\$23,215	\$1,138	\$24,353
116-Central Services	11,736.53	0.511%	\$22,927	-	\$22,927	\$1,124	\$24,051
100-Board of Supervisors	159.12	0.007%	\$311	-	\$311	\$15	\$326
110-Clerk	802.23	0.035%	\$1,567	(\$802)	\$765	\$77	\$842
132-District Attorney	-	0.000%	-	(\$2,131)	(\$2,131)	-	(\$2,131)
134-Child Support Services	17,939.99	0.782%	\$35,045	(\$24,413)	\$10,632	\$1,718	\$12,351
136-Sheriff	485,482.67	21.153%	\$948,369	(\$6,832)	\$941,537	\$46,499	\$988,036
137-Animal Services	31,062.2	1.353%	\$60,679	-	\$60,679	\$2,975	\$63,654
138-Emergency Services	14,702.32	0.641%	\$28,720	-	\$28,720	\$1,408	\$30,128
139-Probation	186,525.15	8.127%	\$364,369	(\$3,896)	\$360,473	\$17,865	\$378,338
140-County Fire	108,671.48	4.735%	\$212,285	(\$40,671)	\$171,614	\$10,408	\$182,022
141-Ag Commissioner	28,687.95	1.250%	\$56,041	(\$3,134)	\$52,907	\$2,748	\$55,655
160-Public Health	136,379.92	5.942%	\$266,412	(\$180,548)	\$85,864	\$13,062	\$98,926
166-Behavioral Health	102,147.47	4.451%	\$199,541	(\$212,666)	(\$13,126)	\$9,784	(\$3,342)
180-Social Services	418,670.82	18.242%	\$817,855	(\$742,113)	\$75,742	\$40,100	\$115,842
215-Farm Advisor	3,847.35	0.168%	\$7,516	-	\$7,516	\$368	\$7,884
245-Roads	37,862.7	1.650%	\$73,963	(\$34,453)	\$39,510	\$3,626	\$43,136
305-Parks	46,677.33	2.034%	\$91,182	(\$59,305)	\$31,877	\$4,471	\$36,348
375-Driving Under the Influence	3,681.64	0.160%	\$7,192	(\$4,558)	\$2,634	\$353	\$2,987
377-Library	335,713.0	14.627%	\$655,800	(\$680,784)	(\$24,983)	\$32,154	\$7,171
405-Public Works	71,293.42	3.106%	\$139,269	(\$174,473)	(\$35,204)	\$6,828	(\$28,376)
407-Fleet	13,515.03	0.589%	\$26,401	(\$60,565)	(\$34,164)	\$1,294	(\$32,869)
409-Liability Insurance ISF	565.76	0.025%	\$1,105	(\$732)	\$373	\$54	\$427
425-Airports	25,393.9	1.106%	\$49,606	(\$27,303)	\$22,303	\$2,432	\$24,735
427-Golf Courses	3,769.86	0.164%	\$7,364	(\$4,098)	\$3,266	\$361	\$3,628
720-APCD	735.3	0.032%	\$1,436	(\$818)	\$619	\$70	\$689
760-Pension Trust	171.22	0.007%	\$334	(\$10,112)	(\$9,777)	\$16	(\$9,761)

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Facilities Management
Schedule 6.6.6

Detail Allocation - Specific Depts (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
999-Other	194,155.08	8.460%	\$379,273	(\$27,548)	\$351,726	\$18,596	\$370,322
222-Regional Parks	2,856.13	0.124%	\$5,579	(\$20,262)	(\$14,683)	\$274	(\$14,409)
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	2,295,089.55	100.000%	\$4,483,355	(\$2,322,214)	\$2,161,141	\$219,820	\$2,380,961
Direct Billed					\$2,322,214		\$2,322,214
Total Full Functional Cost					\$4,483,355		\$4,703,175

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

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Facilities Management
Schedule 6.6.7

Detail Allocation - Kimball Bldg

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	120.0	0.675%	\$228	-	\$228	-	\$228
113-Facilities Management	3,979.0	22.366%	\$7,566	-	\$7,566	-	\$7,566
117-Auditor-Controller-Treasurer-Tax Collector	1,823.0	10.247%	\$3,466	-	\$3,466	\$184	\$3,651
305-Parks	3,148.0	17.695%	\$5,986	-	\$5,986	\$319	\$6,304
405-Public Works	4,121.0	23.165%	\$7,836	-	\$7,836	\$417	\$8,253
999-Other	2,670.0	15.008%	\$5,077	(\$669)	\$4,408	\$270	\$4,678
222-Regional Parks	1,929.0	10.843%	\$3,668	-	\$3,668	\$195	\$3,863
2nd Alloc Remains	-	0.000%	-	-	-	\$0	\$0
Subtotals	17,790.0	100.000%	\$33,827	(\$669)	\$33,158	\$1,385	\$34,544
Direct Billed					\$669		\$669
Total Full Functional Cost					\$33,827		\$35,213

Allocation Basis: Departmental square footage

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Facilities Management
Schedule 6.6.8

Detail Allocation - County Bank Building

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
116-Central Services	4,192.0	46.864%	\$20,795	(\$14,779)	\$6,016	\$891	\$6,907
405-Public Works	4,753.0	53.136%	\$23,578	(\$16,760)	\$6,818	\$1,010	\$7,828
Subtotals	8,945.0	100.000%	\$44,373	(\$31,539)	\$12,834	\$1,901	\$14,735
Direct Billed					\$31,539		\$31,539
Total Full Functional Cost					\$44,373		\$46,274

Allocation Basis: Departmental square footage

Facilities Management
Schedule 6.6.9

Detail Allocation - Monterey Parking

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	8.0	7.407%	\$171	-	\$171	-	\$171
111-County Counsel	7.0	6.481%	\$150	-	\$150	-	\$150
112-Human Resources	4.0	3.704%	\$86	-	\$86	-	\$86
114-Information Technology Department (ITD)	12.0	11.111%	\$257	-	\$257	(\$0)	\$257
116-Central Services	2.0	1.852%	\$43	-	\$43	(\$0)	\$43
117-Auditor-Controller-Treasurer-Tax Collector	7.0	6.481%	\$150	-	\$150	(\$0)	\$150
109-Assessor	2.0	1.852%	\$43	-	\$43	(\$0)	\$43
132-District Attorney	1.0	0.926%	\$21	-	\$21	(\$0)	\$21
139-Probation	1.0	0.926%	\$21	-	\$21	(\$0)	\$21
142-Planning	8.0	7.407%	\$171	-	\$171	(\$0)	\$171
160-Public Health	1.0	0.926%	\$21	-	\$21	(\$0)	\$21
180-Social Services	1.0	0.926%	\$21	-	\$21	(\$0)	\$21
305-Parks	5.0	4.630%	\$107	-	\$107	(\$0)	\$107
405-Public Works	29.0	26.852%	\$621	-	\$621	(\$0)	\$621
407-Fleet	2.0	1.852%	\$43	-	\$43	(\$0)	\$43
999-Other	15.0	13.889%	\$321	-	\$321	(\$0)	\$321
222-Regional Parks	3.0	2.778%	\$64	-	\$64	(\$0)	\$64
2nd Alloc Remains	-	0.000%	-	-	-	\$0	\$0
Subtotals	108.0	100.000%	\$2,312	-	\$2,312	(\$0)	\$2,312
Direct Billed							
Total Full Functional Cost					\$2,312		\$2,312

Allocation Basis: Spaces allocated per department

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Facilities Management
Schedule 6.6.10

Detail Allocation - Longbranch, Arroyo Grande

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
139-Probation	661.0	8.899%	\$4,885	(\$2,258)	\$2,627	\$241	\$2,867
166-Behavioral Health	5,954.0	80.156%	\$44,002	(\$43,612)	\$390	\$2,169	\$2,559
375-Driving Under the Influence	813.0	10.945%	\$6,008	(\$7,100)	(\$1,091)	\$296	(\$795)
Subtotals	7,428.0	100.000%	\$54,895	(\$52,970)	\$1,925	\$2,706	\$4,631
Direct Billed					\$52,970		\$52,970
Total Full Functional Cost					\$54,895		\$57,601

Allocation Basis: Departmental square footage

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Facilities Management
Schedule 6.6.11

Detail Allocation - New Govt Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	7,852.0	7.550%	\$51,392	-	\$51,392	-	\$51,392
111-County Counsel	9,805.0	9.428%	\$64,174	-	\$64,174	-	\$64,174
112-Human Resources	8,462.0	8.137%	\$55,384	-	\$55,384	-	\$55,384
113-Facilities Management	1,684.0	1.619%	\$11,022	-	\$11,022	-	\$11,022
116-Central Services	1,954.0	1.879%	\$12,789	-	\$12,789	\$868	\$13,657
117-Auditor-Controller-Treasurer-Tax Collector	24,296.0	23.362%	\$159,018	-	\$159,018	\$10,798	\$169,816
100-Board of Supervisors	12,364.0	11.888%	\$80,923	-	\$80,923	\$5,495	\$86,418
109-Assessor	22,935.0	22.053%	\$150,110	-	\$150,110	\$10,193	\$160,303
110-Clerk	12,636.0	12.150%	\$82,703	-	\$82,703	\$5,616	\$88,319
138-Emergency Services	2,012.0	1.935%	\$13,169	-	\$13,169	\$894	\$14,063
Subtotals	104,000.0	100.000%	\$680,684	-	\$680,684	\$33,863	\$714,547
Direct Billed							
Total Full Functional Cost					\$680,684		\$714,547

Allocation Basis: Departmental square footage

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Facilities Management
Schedule 6.6.12

Detail Allocation - North County Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
109-Assessor	3,045.0	14.488%	\$6,135	-	\$6,135	\$183	\$6,317
110-Clerk	264.0	1.256%	\$532	-	\$532	\$16	\$548
142-Planning	1,181.0	5.619%	\$2,379	-	\$2,379	\$71	\$2,450
377-Library	16,527.0	78.636%	\$33,296	-	\$33,296	\$991	\$34,287
Subtotals	21,017.0	100.000%	\$42,342	-	\$42,342	\$1,260	\$43,602
Direct Billed							
Total Full Functional Cost					\$42,342		\$43,602

Allocation Basis: Departmental square footage

Facilities Management
Schedule 6.7

Summary of Allocated Costs

Department	Total	County Gov't					Bldg 1200	Specific Depts
		Center	Health Complex	Atascadero Medical Building	Sierra Way			
104-County Administrative Office	\$51,563	-	-	-	-	-	-	
111-County Counsel	\$65,184	-	-	-	-	\$860	-	
112-Human Resources	\$56,000	-	-	-	-	\$302	-	
113-Facilities Management	\$68,422	-	-	-	-	\$49,834	-	
114-Information Technology Department (ITD)	\$266,225	\$238,311	-	-	-	\$3,304	\$24,353	
116-Central Services	\$145,531	\$82,175	-	-	-	\$18,698	\$24,051	
117-Auditor-Controller-Treasurer-Tax Collector	\$181,839	-	-	-	-	\$8,222	-	
Subtotal for CSD	\$834,764	\$320,487	-	-	-	\$81,221	\$48,404	
100-Board of Supervisors	\$86,744	-	-	-	-	-	\$326	
109-Assessor	\$167,721	-	-	-	-	\$1,058	-	
110-Clerk	\$103,472	-	-	-	-	\$13,764	\$842	
132-District Attorney	\$337,343	\$337,741	-	-	-	\$1,711	(\$2,131)	
134-Child Support Services	\$12,351	-	-	-	-	-	\$12,351	
136-Sheriff	\$1,004,044	\$15,191	-	-	-	\$817	\$988,036	
137-Animal Services	\$67,497	-	\$3,843	-	-	-	\$63,654	
138-Emergency Services	\$52,172	-	-	-	-	\$7,980	\$30,128	
139-Probation	\$398,360	\$16,333	-	-	-	\$800	\$378,338	
140-County Fire	\$182,022	-	-	-	-	-	\$182,022	
141-Ag Commissioner	\$112,908	-	-	-	\$57,254	-	\$55,655	
142-Planning	\$263,389	\$260,767	-	-	-	-	-	
160-Public Health	\$270,344	-	\$169,813	\$4,913	(\$5,024)	\$1,695	\$98,926	
166-Behavioral Health	\$57,366	-	\$22,510	\$35,639	-	-	(\$3,342)	
180-Social Services	\$115,863	-	-	-	-	-	\$115,842	
215-Farm Advisor	\$48,994	-	-	-	\$41,110	-	\$7,884	
245-Roads	\$43,136	-	-	-	-	-	\$43,136	
305-Parks	\$43,082	-	-	-	-	\$322	\$36,348	
375-Driving Under the Influence	\$2,647	-	\$456	-	-	-	\$2,987	

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Facilities Management
Schedule 6.7

Summary of Allocated Costs (continued)

Department	Total	County Gov't		Atascadero		Sierra Way	Bldg 1200	Specific Depts
		Center	Health Complex	Medical	Building			
377-Library	\$49,774	-	-	-	-	-	\$8,316	\$7,171
405-Public Works	\$217,303	\$225,759	-	-	-	-	\$3,218	(\$28,376)
407-Fleet	(\$32,826)	-	-	-	-	-	-	(\$32,869)
409-Liability Insurance ISF	\$427	-	-	-	-	-	-	\$427
425-Airports	\$24,735	-	-	-	-	-	-	\$24,735
427-Golf Courses	\$3,628	-	-	-	-	-	-	\$3,628
720-APCD	\$689	-	-	-	-	-	-	\$689
760-Pension Trust	(\$9,761)	-	-	-	-	-	-	(\$9,761)
999-Other	\$472,958	\$56,166	\$48,640	-	-	-	(\$7,168)	\$370,322
222-Regional Parks	(\$10,482)	-	-	-	-	-	-	(\$14,409)
2nd Alloc Remains	(\$0)	-	-	-	-	(\$0)	(\$0)	(\$0)
Totals	\$4,920,662	\$1,232,444	\$245,262	\$40,552	\$93,339	\$113,734	\$2,380,961	
Direct Billed	\$3,670,581	\$582,092	\$520,728	\$98,103	\$44,649	\$17,617	\$2,322,214	
Total Full Functional Cost	\$8,591,243	\$1,814,536	\$765,990	\$138,655	\$137,988	\$131,351	\$4,703,175	
Less Direct Billed	(\$3,670,581)	(\$582,092)	(\$520,728)	(\$98,103)	(\$44,649)	(\$17,617)	(\$2,322,214)	
Less CSD Amounts	(\$834,764)	(\$320,487)	-	-	-	(\$81,221)	(\$48,404)	
Total Receiving Department Allocation	\$4,085,898	\$911,958	\$245,262	\$40,552	\$93,339	\$32,514	\$2,332,557	

Facilities Management
Schedule 6.7

Summary of Allocated Costs (continued)

Department	Total	Kimball Bldg	County Bank Building	Monterey Parking	Longbranch, Arroyo Grande	New Govt Center	North County Center
104-County Administrative Office	\$51,563	-	-	\$171	-	\$51,392	-
111-County Counsel	\$65,184	-	-	\$150	-	\$64,174	-
112-Human Resources	\$56,000	\$228	-	\$86	-	\$55,384	-
113-Facilities Management	\$68,422	\$7,566	-	-	-	\$11,022	-
114-Information Technology Department (ITD)	\$266,225	-	-	\$257	-	-	-
116-Central Services	\$145,531	-	\$6,907	\$43	-	\$13,657	-
117-Auditor-Controller-Treasurer-Tax Collector	\$181,839	\$3,651	-	\$150	-	\$169,816	-
Subtotal for CSD	\$834,764	\$11,445	\$6,907	\$856	-	\$365,445	-
100-Board of Supervisors	\$86,744	-	-	-	-	\$86,418	-
109-Assessor	\$167,721	-	-	\$43	-	\$160,303	\$6,317
110-Clerk	\$103,472	-	-	-	-	\$88,319	\$548
132-District Attorney	\$337,343	-	-	\$21	-	-	-
134-Child Support Services	\$12,351	-	-	-	-	-	-
136-Sheriff	\$1,004,044	-	-	-	-	-	-
137-Animal Services	\$67,497	-	-	-	-	-	-
138-Emergency Services	\$52,172	-	-	-	-	\$14,063	-
139-Probation	\$398,360	-	-	\$21	\$2,867	-	-
140-County Fire	\$182,022	-	-	-	-	-	-
141-Ag Commissioner	\$112,908	-	-	-	-	-	-
142-Planning	\$263,389	-	-	\$171	-	-	\$2,450
160-Public Health	\$270,344	-	-	\$21	-	-	-
166-Behavioral Health	\$57,366	-	-	-	\$2,559	-	-
180-Social Services	\$115,863	-	-	\$21	-	-	-
215-Farm Advisor	\$48,994	-	-	-	-	-	-
245-Roads	\$43,136	-	-	-	-	-	-
305-Parks	\$43,082	\$6,304	-	\$107	-	-	-
375-Driving Under the Influence	\$2,647	-	-	-	(\$795)	-	-

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Facilities Management
Schedule 6.7

Summary of Allocated Costs (continued)

Department	Total	Kimball Bldg	County Bank Building	Monterey Parking	Longbranch, Arroyo Grande	New Govt Center	North County Center
377-Library	\$49,774	-	-	-	-	-	\$34,287
405-Public Works	\$217,303	\$8,253	\$7,828	\$621	-	-	-
407-Fleet	(\$32,826)	-	-	\$43	-	-	-
409-Liability Insurance ISF	\$427	-	-	-	-	-	-
425-Airports	\$24,735	-	-	-	-	-	-
427-Golf Courses	\$3,628	-	-	-	-	-	-
720-APCD	\$689	-	-	-	-	-	-
760-Pension Trust	(\$9,761)	-	-	-	-	-	-
999-Other	\$472,958	\$4,678	-	\$321	-	-	-
222-Regional Parks	(\$10,482)	\$3,863	-	\$64	-	-	-
2nd Alloc Remains	(\$0)	\$0	-	\$0	-	-	-
Totals	\$4,920,662	\$34,544	\$14,735	\$2,312	\$4,631	\$714,547	\$43,602
Direct Billed	\$3,670,581	\$669	\$31,539	-	\$52,970	-	-
Total Full Functional Cost	\$8,591,243	\$35,213	\$46,274	\$2,312	\$57,601	\$714,547	\$43,602
Less Direct Billed	(\$3,670,581)	(\$669)	(\$31,539)	-	(\$52,970)	-	-
Less CSD Amounts	(\$834,764)	(\$11,445)	(\$6,907)	(\$856)	-	(\$365,445)	-
Total Receiving Department Allocation	\$4,085,898	\$23,098	\$7,828	\$1,456	\$4,631	\$349,102	\$43,602

Information Technology Department (ITD)
Schedule 7.1

Narrative

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

- 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-** Cost of providing data processing services and support.
- IT Consulting-**
- Network Connections-** Costs of providing internet services and support.
- Groupware-** Costs of providing email services and support.
- Radio Services-** Costs of Communications personnel and shop maintenance.
- Departmental Services-** Maintaining CPU infrastructure and hardware.
- Servers-**
- Departmental Services-** Cost of providing dedicated IT staffing to departments.
- Dedicated Staff-**

Information Technology Department (ITD)
Schedule 7.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$7,824,506	-	\$7,818,406	\$6,101	Revenue for expenditures not further allocated
	Total for C/A	\$7,824,506	-	\$7,818,406	\$6,101	
REV	Revenues	\$555,035	\$57,260	\$492,438	\$5,338	Revenue for expenditures not further allocated
	Total for REV	\$555,035	\$57,260	\$492,438	\$5,338	
	Total per Books	\$8,379,542				
	Less General Government	(\$11,438)				
	Less Off the Top	(\$57,260)				
	Less Direct Billed	(\$8,310,843)				
	Difference	-				

Information Technology Department (ITD)
Schedule 7.3

Labor Distribution Summary

No Labor Distribution

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Information Technology Department (ITD)
Schedule 7.4

Schedule of costs to be allocated

	Amount	General & Admin	Telephone Services	WinTel and Countywide Projects	Storage	Departmental Services-IT Consulting	Network Connections
<i>Total %</i>		7.703%	0.779%	27.695%	0.420%	17.997%	5.799%
Wages and Benefits							
Salaries	\$13,298,178	\$1,024,333	\$103,601	\$3,682,919	\$55,917	\$2,393,299	\$771,146
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	\$13,298,178	\$1,024,333	\$103,601	\$3,682,919	\$55,917	\$2,393,299	\$771,146
Service And Supplies	DIST						
FIXED ASSETS	<i>DISA</i>	\$43,480					
SERVICES & SUPPLIES	<i>PROP</i>	\$4,361,604	\$337,170	\$586,053	\$956,835	\$111,113	\$140,161
Services and Supplies Subtotal		\$4,361,604	\$337,170	\$586,053	\$956,835	\$111,113	\$140,161
Cost Adjustments							
FIXED ASSETS	<i>DISA</i>	(\$43,480)					
REVENUES	<i>ADJP</i>	(\$68,699)	(\$62,598)	-	-	-	-
Cost Adjustments Subtotal		(\$68,699)	(\$62,598)	-	-	-	-
Reallocate Admin		(\$1,298,905)	\$10,964	\$389,753	\$5,918	\$253,276	\$81,608
Functional Costs	\$17,591,083	-	\$700,618	\$5,029,507	\$172,948	\$2,786,736	\$1,547,984

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Information Technology Department (ITD)
Schedule 7.4

Schedule of costs to be allocated (continued)

	Amount	Groupware	Not Allowed	Radio Services	Departmental Services-Servers	Departmental Services- Dedicated Staff
<i>Total %</i>		1.691%	13.003%	9.223%	4.832%	10.857%
Wages and Benefits						
Salaries	\$13,298,178	\$224,896	\$1,729,184	\$1,226,549	\$642,565	\$1,443,768
Benefits	-	-	-	-	-	-
Wages and Benefits Subtotal	\$13,298,178	\$224,896	\$1,729,184	\$1,226,549	\$642,565	\$1,443,768
Service And Supplies						
	DIST					
FIXED ASSETS	<i>DISA</i>	\$43,480				
SERVICES & SUPPLIES	<i>PROP</i>	\$4,361,604	\$867,691	\$55,321	\$379,510	\$232,518
Services and Supplies Subtotal		\$4,361,604	\$867,691	\$55,321	\$379,510	\$232,518
Cost Adjustments						
FIXED ASSETS	<i>DISA</i>	(\$43,480)				
REVENUES	<i>ADJP</i>	(\$68,699)	-	(\$6,101)	-	-
Cost Adjustments Subtotal		(\$68,699)	-	(\$6,101)	-	-
Reallocate Admin		\$23,800	\$182,995	\$129,802	\$68,001	\$152,790
Functional Costs		\$17,591,083	\$1,116,387	\$1,961,399	\$1,735,862	\$1,596,557

Information Technology Department (ITD)
Schedule 7.5

Service to Service Costs

Department	First Incoming	Second Incoming	Telephone Services	WinTel and Countywide Projects	Storage	Departmental Services-IT Consulting	Network Connections
001-Building Depreciation	\$33,168	\$0	\$280	\$9,953	\$151	\$6,468	\$2,084
002-Equipment Depreciation	\$2,115,392	\$0	\$325,767	\$1,079	\$137,916	\$463,942	\$621,245
104-County Administrative Office	\$41,942	\$11,909	\$455	\$16,159	\$245	\$10,501	\$3,383
111-County Counsel	\$6,888	\$463	\$62	\$2,206	\$33	\$1,433	\$462
112-Human Resources	\$88,845	\$5,303	\$795	\$28,250	\$429	\$18,358	\$5,915
113-Facilities Management	\$258,471	\$7,754	\$2,247	\$79,884	\$1,213	\$51,912	\$16,727
114-Information Technology Department (ITD)	-	\$2,510,074	\$21,187	\$753,179	\$11,435	\$489,444	\$157,704
116-Central Services	-	\$52,766	\$445	\$15,833	\$240	\$10,289	\$3,315
117-Auditor-Controller-Treasurer-Tax Collector	-	\$125,575	\$1,060	\$37,680	\$572	\$24,486	\$7,890
200-Maintenance Projects	-	\$179,307	\$1,513	\$53,803	\$817	\$34,963	\$11,266
118-Talent Development	-	\$13,738	\$116	\$4,122	\$63	\$2,679	\$863
Subtotals	\$2,544,705	\$2,906,890	\$353,927	\$1,002,148	\$153,115	\$1,114,474	\$830,853
Functional Costs	\$17,591,083		\$700,618	\$5,029,507	\$172,948	\$2,786,736	\$1,547,984
Total Allocated Costs	\$23,042,678		\$1,054,546	\$6,031,655	\$326,062	\$3,901,211	\$2,378,837

Information Technology Department (ITD)
Schedule 7.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Groupware	Not Allowed	Radio Services	Departmental Services-Servers	Departmental Services-Dedicated Staff
001-Building Depreciation	\$33,168	\$0	\$608	\$4,673	\$3,315	\$1,736	\$3,902
002-Equipment Depreciation	\$2,115,392	\$0	-	-	\$406,135	\$159,307	-
104-County Administrative Office	\$41,942	\$11,909	\$987	\$7,587	\$5,381	\$2,819	\$6,335
111-County Counsel	\$6,888	\$463	\$135	\$1,036	\$735	\$385	\$865
112-Human Resources	\$88,845	\$5,303	\$1,725	\$13,264	\$9,408	\$4,929	\$11,075
113-Facilities Management	\$258,471	\$7,754	\$4,878	\$37,507	\$26,604	\$13,938	\$31,316
114-Information Technology Department (ITD)	-	\$2,510,074	\$45,993	\$353,628	\$250,837	\$131,408	\$295,259
116-Central Services	-	\$52,766	\$967	\$7,434	\$5,273	\$2,762	\$6,207
117-Auditor-Controller-Treasurer-Tax Collector	-	\$125,575	\$2,301	\$17,692	\$12,549	\$6,574	\$14,771
200-Maintenance Projects	-	\$179,307	\$3,285	\$25,261	\$17,918	\$9,387	\$21,092
118-Talent Development	-	\$13,738	\$252	\$1,935	\$1,373	\$719	\$1,616
Subtotals	\$2,544,705	\$2,906,890	\$61,130	\$470,016	\$739,529	\$333,965	\$392,436
Functional Costs	\$17,591,083		\$1,116,387	\$1,961,399	\$1,735,862	\$943,084	\$1,596,557
Total Allocated Costs	\$23,042,678		\$1,177,517	\$2,431,416	\$2,475,391	\$1,277,049	\$1,988,994

Information Technology Department (ITD)
Schedule 7.6.1

Detail Allocation - Telephone Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	3,335.88	0.454%	\$4,673	(\$3,336)	\$1,337	-	\$1,337
111-County Counsel	4,946.41	0.673%	\$6,929	(\$4,946)	\$1,983	-	\$1,983
112-Human Resources	8,780.28	1.194%	\$12,300	(\$8,780)	\$3,520	-	\$3,520
113-Facilities Management	12,504.15	1.701%	\$17,517	(\$12,504)	\$5,013	-	\$5,013
116-Central Services	5,058.39	0.688%	\$7,086	(\$5,058)	\$2,028	\$176	\$2,204
117-Auditor-Controller-Treasurer-Tax Collector	15,023.32	2.043%	\$21,046	(\$15,023)	\$6,022	\$522	\$6,545
100-Board of Supervisors	3,117.36	0.424%	\$4,367	(\$3,117)	\$1,250	\$108	\$1,358
109-Assessor	20,415.0	2.777%	\$28,599	(\$20,415)	\$8,184	\$710	\$8,894
110-Clerk	6,089.16	0.828%	\$8,530	(\$6,089)	\$2,441	\$212	\$2,653
130-Waste Mgmt	235.2	0.032%	\$329	(\$235)	\$94	\$8	\$102
131-Grand Jury	386.04	0.053%	\$541	(\$386)	\$155	\$13	\$168
132-District Attorney	22,747.62	3.094%	\$31,866	(\$22,748)	\$9,119	\$791	\$9,910
134-Child Support Services	7,729.94	1.051%	\$10,829	(\$7,730)	\$3,099	\$269	\$3,367
135-Public Defender	74.7	0.010%	\$105	(\$75)	\$30	\$3	\$33
136-Sheriff	90,670.22	12.332%	\$127,017	(\$90,670)	\$36,347	\$3,153	\$39,500
137-Animal Services	4,679.41	0.636%	\$6,555	(\$4,679)	\$1,876	\$163	\$2,039
138-Emergency Services	23,837.44	3.242%	\$33,393	(\$23,837)	\$9,556	\$829	\$10,385
139-Probation	36,422.55	4.954%	\$51,023	(\$36,423)	\$14,601	\$1,266	\$15,867
140-County Fire	16,754.13	2.279%	\$23,470	(\$16,754)	\$6,716	\$583	\$7,299
141-Ag Commissioner	14,966.67	2.036%	\$20,966	(\$14,967)	\$6,000	\$520	\$6,520
142-Planning	24,895.27	3.386%	\$34,875	(\$24,895)	\$9,980	\$866	\$10,845
160-Public Health	48,290.45	6.568%	\$67,649	(\$48,290)	\$19,358	\$1,679	\$21,037
166-Behavioral Health	84,817.97	11.536%	\$118,819	(\$84,818)	\$34,001	\$2,949	\$36,950
180-Social Services	141,739.72	19.277%	\$198,559	(\$141,740)	\$56,819	\$4,928	\$61,747
184-Law Enforcement Medical Care	167.52	0.023%	\$235	(\$168)	\$67	\$6	\$73
186-Veteran's Services	1,768.08	0.240%	\$2,477	(\$1,768)	\$709	\$61	\$770
201-Public Works Special Services	469.81	0.064%	\$658	(\$470)	\$188	\$16	\$205

Information Technology Department (ITD)
Schedule 7.6.1

Detail Allocation - Telephone Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
215-Farm Advisor	3,904.76	0.531%	\$5,470	(\$3,905)	\$1,565	\$136	\$1,701
245-Roads	1,972.04	0.268%	\$2,763	(\$1,972)	\$791	\$69	\$859
305-Parks	22,816.92	3.103%	\$31,964	(\$22,817)	\$9,147	\$793	\$9,940
375-Driving Under the Influence	964.44	0.131%	\$1,351	(\$964)	\$387	\$34	\$420
377-Library	24,645.93	3.352%	\$34,526	(\$24,646)	\$9,880	\$857	\$10,737
405-Public Works	58,836.85	8.002%	\$82,423	(\$58,837)	\$23,586	\$2,046	\$25,632
407-Fleet	1,524.9	0.207%	\$2,136	(\$1,525)	\$611	\$53	\$664
425-Airports	6,895.43	0.938%	\$9,660	(\$6,895)	\$2,764	\$240	\$3,004
427-Golf Courses	3,763.12	0.512%	\$5,272	(\$3,763)	\$1,509	\$131	\$1,639
720-APCD	297.99	0.041%	\$417	(\$298)	\$119	\$10	\$130
760-Pension Trust	2,690.11	0.366%	\$3,768	(\$2,690)	\$1,078	\$94	\$1,172
999-Other	3,995.25	0.543%	\$5,597	(\$3,995)	\$1,602	\$139	\$1,740
222-Regional Parks	3,033.41	0.413%	\$4,249	(\$3,033)	\$1,216	\$105	\$1,321
2nd Alloc Remains	-	0.000%	-	-	-	\$0	\$0
Subtotals	735,263.84	100.000%	\$1,030,009	(\$735,264)	\$294,745	\$24,537	\$319,282
Direct Billed					\$735,264		\$735,264
Total Full Functional Cost					\$1,030,009		\$1,054,546

Allocation Basis: Billed services

Information Technology Department (ITD)
Schedule 7.6.2

Detail Allocation - WinTel and Countywide Projects

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	2,065,473.0	0.467%	\$24,078	-	\$24,078	-	\$24,078
111-County Counsel	3,908,076.0	0.883%	\$45,558	-	\$45,558	-	\$45,558
112-Human Resources	5,099,225.0	1.152%	\$59,443	-	\$59,443	-	\$59,443
113-Facilities Management	7,350,884.0	1.661%	\$85,692	-	\$85,692	-	\$85,692
114-Information Technology Department (ITD)	16,004,020.0	3.616%	\$186,564	-	\$186,564	-	\$186,564
116-Central Services	2,120,235.0	0.479%	\$24,716	-	\$24,716	\$4,531	\$29,247
117-Auditor-Controller-Treasurer-Tax Collector	8,170,308.0	1.846%	\$95,244	-	\$95,244	\$17,460	\$112,704
200-Maintenance Projects	6,236,020.0	1.409%	\$72,695	-	\$72,695	\$13,327	\$86,022
118-Talent Development	433,535.0	0.098%	\$5,054	-	\$5,054	\$926	\$5,980
100-Board of Supervisors	1,714,412.0	0.387%	\$19,986	(\$11,591)	\$8,395	\$3,664	\$12,058
109-Assessor	8,670,829.0	1.959%	\$101,079	-	\$101,079	\$18,530	\$119,609
110-Clerk	3,402,471.0	0.769%	\$39,664	-	\$39,664	\$7,271	\$46,935
130-Waste Mgmt	705,424.0	0.159%	\$8,223	-	\$8,223	\$1,508	\$9,731
131-Grand Jury	82,538.0	0.019%	\$962	-	\$962	\$176	\$1,139
132-District Attorney	14,966,073.0	3.381%	\$174,465	-	\$174,465	\$31,983	\$206,448
134-Child Support Services	4,038,976.0	0.913%	\$47,084	(\$51,664)	(\$4,581)	\$8,631	\$4,051
135-Public Defender	6,213,950.0	1.404%	\$72,438	-	\$72,438	\$13,279	\$85,718
136-Sheriff	67,747,961.0	15.307%	\$789,762	-	\$789,762	\$144,779	\$934,541
137-Animal Services	2,525,664.0	0.571%	\$29,443	-	\$29,443	\$5,397	\$34,840
138-Emergency Services	1,174,814.0	0.265%	\$13,695	-	\$13,695	\$2,511	\$16,206
139-Probation	20,520,166.0	4.636%	\$239,211	-	\$239,211	\$43,852	\$283,063
140-County Fire	18,264,153.0	4.127%	\$212,912	-	\$212,912	\$39,031	\$251,943
141-Ag Commissioner	5,473,956.0	1.237%	\$63,812	-	\$63,812	\$11,698	\$75,510
142-Planning	12,753,580.0	2.882%	\$148,673	-	\$148,673	\$27,255	\$175,928
160-Public Health	24,557,702.0	5.549%	\$286,278	(\$312,224)	(\$25,946)	\$52,480	\$26,534
166-Behavioral Health	61,417,105.0	13.877%	\$715,961	(\$786,258)	(\$70,298)	\$131,250	\$60,952
180-Social Services	61,299,760.0	13.850%	\$714,593	(\$784,112)	(\$69,519)	\$130,999	\$61,480

Information Technology Department (ITD)
Schedule 7.6.2

Detail Allocation - WinTel and Countywide Projects (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
184-Law Enforcement Medical Care	4,340,263.0	0.981%	\$50,596	-	\$50,596	\$9,275	\$59,871
186-Veteran's Services	705,936.0	0.160%	\$8,229	-	\$8,229	\$1,509	\$9,738
201-Public Works Special Services	1,931,984.0	0.437%	\$22,522	-	\$22,522	\$4,129	\$26,651
215-Farm Advisor	486,509.0	0.110%	\$5,671	-	\$5,671	\$1,040	\$6,711
245-Roads	14,581,428.0	3.295%	\$169,981	(\$186,517)	(\$16,536)	\$31,161	\$14,624
266-County Wide Automation	369,987.0	0.084%	\$4,313	-	\$4,313	\$791	\$5,104
290-Community Development	1,177,352.0	0.266%	\$13,725	-	\$13,725	\$2,516	\$16,241
305-Parks	4,655,589.0	1.052%	\$54,272	(\$59,584)	(\$5,312)	\$9,949	\$4,637
330-Wildlife and Grazing	1,019.0	0.000%	\$12	(\$13)	(\$1)	\$2	\$1
331-Fish and Game	21,052.0	0.005%	\$245	(\$269)	(\$24)	\$45	\$21
351-Emergency Medical Services	436,636.0	0.099%	\$5,090	(\$8,866)	(\$3,776)	\$933	(\$2,843)
375-Driving Under the Influence	1,221,101.0	0.276%	\$14,235	(\$14,453)	(\$218)	\$2,610	\$2,391
377-Library	9,016,454.0	2.037%	\$105,108	(\$115,333)	(\$10,225)	\$19,268	\$9,043
405-Public Works	10,791,857.0	2.438%	\$125,804	(\$138,043)	(\$12,239)	\$23,062	\$10,824
407-Fleet	3,981,473.0	0.900%	\$46,413	(\$50,929)	(\$4,515)	\$8,508	\$3,993
408-Workers' Comp ISF	3,792,322.0	0.857%	\$44,208	(\$48,509)	(\$4,301)	\$8,104	\$3,803
409-Liability Insurance ISF	2,699,012.0	0.610%	\$31,463	(\$34,524)	(\$3,061)	\$5,768	\$2,707
410-Unemployment Insurance ISF	24,508.0	0.006%	\$286	(\$313)	(\$28)	\$52	\$25
411-Medical Malpractice ISF	295,521.0	0.067%	\$3,445	(\$3,780)	(\$335)	\$632	\$296
412-County Dental Plan ISF	153,677.0	0.035%	\$1,791	(\$1,966)	(\$174)	\$328	\$154
425-Airports	3,545,322.0	0.801%	\$41,329	(\$45,350)	(\$4,021)	\$7,576	\$3,556
427-Golf Courses	2,221,443.0	0.502%	\$25,896	(\$28,415)	(\$2,519)	\$4,747	\$2,228
720-APCD	4,142,728.0	0.936%	\$48,293	(\$52,991)	(\$4,698)	\$8,853	\$4,155
760-Pension Trust	346,752.0	0.078%	\$4,042	(\$4,435)	(\$393)	\$741	\$348
222-Regional Parks	4,297,467.0	0.971%	\$50,097	-	\$50,097	\$9,184	\$59,281
119-Communication and Outreach	433,535.0	0.098%	\$5,054	-	\$5,054	\$926	\$5,980
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)

Information Technology Department (ITD)
Schedule 7.6.2

Detail Allocation - WinTel and Countywide Projects (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
Subtotals	442,588,237.0	100.000%	\$5,159,407	(\$2,740,142)	\$2,419,265	\$872,248	\$3,291,513
Direct Billed					\$2,740,142		\$2,740,142
Total Full Functional Cost					\$5,159,407		\$6,031,655

Allocation Basis: Prior year adjusted departmental expenditures

Information Technology Department (ITD)
Schedule 7.6.3

Detail Allocation - Storage

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111-County Counsel	55,842.0	0.569%	\$1,781	-	\$1,781	-	\$1,781
112-Human Resources	65,754.0	0.670%	\$2,097	-	\$2,097	-	\$2,097
117-Auditor-Controller-Treasurer-Tax Collector	321,390.0	3.277%	\$10,251	-	\$10,251	\$439	\$10,690
109-Assessor	368,778.0	3.760%	\$11,762	-	\$11,762	\$504	\$12,266
110-Clerk	697,323.0	7.110%	\$22,241	-	\$22,241	\$953	\$23,194
131-Grand Jury	5,343.0	0.054%	\$170	-	\$170	\$7	\$178
132-District Attorney	1,610,736.0	16.423%	\$51,373	-	\$51,373	\$2,202	\$53,576
134-Child Support Services	38,715.0	0.395%	\$1,235	(\$1,936)	(\$701)	\$53	(\$648)
135-Public Defender	1,174,872.0	11.979%	\$37,472	-	\$37,472	\$1,606	\$39,078
136-Sheriff	905,322.0	9.230%	\$28,875	-	\$28,875	\$1,238	\$30,112
137-Animal Services	22,134.0	0.226%	\$706	-	\$706	\$30	\$736
138-Emergency Services	7,815.0	0.080%	\$249	-	\$249	\$11	\$260
139-Probation	179,808.0	1.833%	\$5,735	-	\$5,735	\$246	\$5,981
140-County Fire	77,799.0	0.793%	\$2,481	-	\$2,481	\$106	\$2,588
141-Ag Commissioner	24,615.0	0.251%	\$785	-	\$785	\$34	\$819
142-Planning	1,344,897.0	13.712%	\$42,895	-	\$42,895	\$1,839	\$44,733
160-Public Health	1,260,150.31	12.848%	\$40,192	(\$63,008)	(\$22,816)	\$1,723	(\$21,093)
166-Behavioral Health	471,620.69	4.809%	\$15,042	(\$23,581)	(\$8,539)	\$645	(\$7,894)
180-Social Services	783,456.0	7.988%	\$24,988	(\$39,173)	(\$14,185)	\$1,071	(\$13,114)
215-Farm Advisor	4,572.0	0.047%	\$146	-	\$146	\$6	\$152
405-Public Works	259,113.0	2.642%	\$8,264	(\$12,956)	(\$4,691)	\$354	(\$4,337)
407-Fleet	50,025.0	0.510%	\$1,596	(\$2,501)	(\$906)	\$68	(\$837)
760-Pension Trust	49,890.0	0.509%	\$1,591	(\$2,495)	(\$903)	\$68	(\$835)
791-Law Library	27,996.0	0.285%	\$893	-	\$893	\$38	\$931
999-Other	-	0.000%	-	(\$1,400)	(\$1,400)	-	(\$1,400)

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Information Technology Department (ITD)
Schedule 7.6.3

Detail Allocation - Storage (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
Subtotals	9,807,966.0	100.000%	\$312,819	(\$147,048)	\$165,771	\$13,243	\$179,014
Direct Billed					\$147,048		\$147,048
Total Full Functional Cost					\$312,819		\$326,062

Allocation Basis: Storage usage

Information Technology Department (ITD)
Schedule 7.6.4

Detail Allocation - Departmental Services-IT Consulting

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	77.75	0.207%	\$6,905	-	\$6,905	-	\$6,905
111-County Counsel	488.5	1.301%	\$43,384	-	\$43,384	-	\$43,384
112-Human Resources	533.75	1.422%	\$47,402	-	\$47,402	-	\$47,402
114-Information Technology Department (ITD)	26,162.63	69.683%	\$2,323,509	-	\$2,323,509	-	\$2,323,509
116-Central Services	67.75	0.180%	\$6,017	-	\$6,017	\$3,735	\$9,752
117-Auditor-Controller-Treasurer-Tax Collector	37.5	0.100%	\$3,330	-	\$3,330	\$2,067	\$5,398
109-Assessor	869.5	2.316%	\$77,221	-	\$77,221	\$47,931	\$125,151
110-Clerk	229.0	0.610%	\$20,338	-	\$20,338	\$12,624	\$32,961
131-Grand Jury	25.25	0.067%	\$2,242	-	\$2,242	\$1,392	\$3,634
132-District Attorney	3,177.33	8.463%	\$282,179	-	\$282,179	\$175,149	\$457,329
134-Child Support Services	14.75	0.039%	\$1,310	(\$1,254)	\$56	\$813	\$869
135-Public Defender	14.5	0.039%	\$1,288	-	\$1,288	\$799	\$2,087
136-Sheriff	3,122.58	8.317%	\$277,317	-	\$277,317	\$172,131	\$449,448
138-Emergency Services	24.75	0.066%	\$2,198	-	\$2,198	\$1,364	\$3,562
139-Probation	1,197.58	3.190%	\$106,357	-	\$106,357	\$66,016	\$172,374
140-County Fire	184.5	0.491%	\$16,385	-	\$16,385	\$10,171	\$26,556
141-Ag Commissioner	1.5	0.004%	\$133	-	\$133	\$83	\$216
142-Planning	0.5	0.001%	\$44	-	\$44	\$28	\$72
160-Public Health	6.0	0.016%	\$533	(\$589)	(\$56)	\$331	\$275
166-Behavioral Health	9.25	0.025%	\$821	(\$1,214)	(\$392)	\$510	\$118
180-Social Services	4.0	0.011%	\$355	(\$392)	(\$37)	\$220	\$183
186-Veteran's Services	30.75	0.082%	\$2,731	-	\$2,731	\$1,695	\$4,426
215-Farm Advisor	47.0	0.125%	\$4,174	-	\$4,174	\$2,591	\$6,765
266-County Wide Automation	300.0	0.799%	\$26,643	-	\$26,643	\$16,537	\$43,180
305-Parks	117.0	0.312%	\$10,391	(\$6,157)	\$4,234	\$6,450	\$10,684
377-Library	39.5	0.105%	\$3,508	(\$102)	\$3,406	\$2,177	\$5,583
405-Public Works	82.5	0.220%	\$7,327	(\$4,232)	\$3,095	\$4,548	\$7,643

Information Technology Department (ITD)
Schedule 7.6.4

Detail Allocation - Departmental Services-IT Consulting (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
407-Fleet	23.5	0.063%	\$2,087	(\$2,290)	(\$203)	\$1,295	\$1,093
425-Airports	97.25	0.259%	\$8,637	(\$5,231)	\$3,405	\$5,361	\$8,766
427-Golf Courses	14.0	0.037%	\$1,243	(\$462)	\$782	\$772	\$1,553
720-APCD	31.5	0.084%	\$2,798	(\$4,143)	(\$1,346)	\$1,736	\$391
760-Pension Trust	185.0	0.493%	\$16,430	(\$19,912)	(\$3,482)	\$10,198	\$6,716
999-Other	190.75	0.508%	\$16,941	(\$384,489)	(\$367,549)	\$10,515	(\$357,034)
222-Regional Parks	137.5	0.366%	\$12,211	-	\$12,211	\$7,580	\$19,791
Subtotals	37,545.12	100.000%	\$3,334,391	(\$430,466)	\$2,903,925	\$566,820	\$3,470,744
Direct Billed					\$430,466		\$430,466
Total Full Functional Cost					\$3,334,391		\$3,901,211

Allocation Basis: Accumulated hours of services

Information Technology Department (ITD)
Schedule 7.6.5

Detail Allocation - Network Connections

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	408.0	0.738%	\$16,201	-	\$16,201	-	\$16,201
111-County Counsel	343.0	0.620%	\$13,620	-	\$13,620	-	\$13,620
112-Human Resources	541.0	0.978%	\$21,482	-	\$21,482	-	\$21,482
113-Facilities Management	248.0	0.448%	\$9,847	-	\$9,847	-	\$9,847
116-Central Services	368.0	0.665%	\$14,612	-	\$14,612	\$1,250	\$15,862
117-Auditor-Controller-Treasurer-Tax Collector	2,004.0	3.623%	\$79,573	-	\$79,573	\$6,807	\$86,380
100-Board of Supervisors	520.0	0.940%	\$20,648	-	\$20,648	\$1,766	\$22,414
109-Assessor	1,891.0	3.419%	\$75,086	-	\$75,086	\$6,423	\$81,509
110-Clerk	1,068.0	1.931%	\$42,407	-	\$42,407	\$3,628	\$46,035
131-Grand Jury	85.0	0.154%	\$3,375	-	\$3,375	\$289	\$3,664
132-District Attorney	1,597.0	2.887%	\$63,412	-	\$63,412	\$5,424	\$68,837
134-Child Support Services	683.0	1.235%	\$27,120	(\$26,234)	\$886	\$2,320	\$3,206
135-Public Defender	444.0	0.803%	\$17,630	-	\$17,630	\$1,508	\$19,138
136-Sheriff	5,300.0	9.582%	\$210,448	-	\$210,448	\$18,002	\$228,450
137-Animal Services	303.0	0.548%	\$12,031	(\$187)	\$11,845	\$1,029	\$12,874
138-Emergency Services	742.0	1.342%	\$29,463	-	\$29,463	\$2,520	\$31,983
139-Probation	2,251.0	4.070%	\$89,381	-	\$89,381	\$7,646	\$97,027
140-County Fire	1,722.0	3.113%	\$68,376	-	\$68,376	\$5,849	\$74,225
141-Ag Commissioner	708.0	1.280%	\$28,113	-	\$28,113	\$2,405	\$30,517
142-Planning	1,996.0	3.609%	\$79,255	-	\$79,255	\$6,780	\$86,035
160-Public Health	5,580.0	10.089%	\$221,566	(\$167,585)	\$53,981	\$18,953	\$72,934
166-Behavioral Health	5,294.0	9.572%	\$210,210	(\$168,433)	\$41,777	\$17,982	\$59,758
180-Social Services	12,026.0	21.743%	\$477,518	(\$446,104)	\$31,414	\$40,848	\$72,262
184-Law Enforcement Medical Care	135.0	0.244%	\$5,360	-	\$5,360	\$459	\$5,819
186-Veteran's Services	109.0	0.197%	\$4,328	-	\$4,328	\$370	\$4,698
215-Farm Advisor	192.0	0.347%	\$7,624	-	\$7,624	\$652	\$8,276
305-Parks	97.0	0.175%	\$3,852	(\$3,726)	\$126	\$329	\$455

Information Technology Department (ITD)
Schedule 7.6.5

Detail Allocation - Network Connections (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
375-Driving Under the Influence	145.0	0.262%	\$5,758	(\$5,037)	\$721	\$493	\$1,213
377-Library	140.0	0.253%	\$5,559	(\$4,704)	\$855	\$476	\$1,330
405-Public Works	2,512.0	4.542%	\$99,744	(\$90,429)	\$9,315	\$8,532	\$17,847
407-Fleet	66.0	0.119%	\$2,621	(\$2,535)	\$86	\$224	\$310
425-Airports	435.0	0.786%	\$17,273	(\$11,998)	\$5,275	\$1,478	\$6,752
720-APCD	403.0	0.729%	\$16,002	(\$15,479)	\$523	\$1,369	\$1,892
760-Pension Trust	405.0	0.732%	\$16,081	(\$10,088)	\$5,993	\$1,376	\$7,369
999-Other	4,131.0	7.469%	\$164,030	(\$50,703)	\$113,328	\$14,031	\$127,359
222-Regional Parks	418.0	0.756%	\$16,598	-	\$16,598	\$1,420	\$18,017
Subtotals	55,310.0	100.000%	\$2,196,202	(\$1,003,242)	\$1,192,961	\$182,635	\$1,375,596
Direct Billed					\$1,003,242		\$1,003,242
Total Full Functional Cost					\$2,196,202		\$2,378,837

Allocation Basis: Network log-ons

Information Technology Department (ITD)
Schedule 7.6.6

Detail Allocation - Groupware

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	198.0	0.565%	\$6,351	(\$6,239)	\$112	-	\$112
111-County Counsel	297.0	0.847%	\$9,527	(\$9,358)	\$168	-	\$168
112-Human Resources	576.0	1.643%	\$18,476	(\$18,150)	\$326	-	\$326
113-Facilities Management	645.0	1.840%	\$20,689	(\$20,324)	\$365	-	\$365
116-Central Services	210.0	0.599%	\$6,736	(\$6,617)	\$119	\$336	\$455
117-Auditor-Controller-Treasurer-Tax Collector	780.0	2.225%	\$25,020	(\$24,200)	\$820	\$1,246	\$2,066
118-Talent Development	-	0.000%	-	(\$378)	(\$378)	-	(\$378)
100-Board of Supervisors	156.0	0.445%	\$5,004	(\$4,916)	\$88	\$249	\$338
109-Assessor	1,008.0	2.876%	\$32,333	(\$31,762)	\$571	\$1,611	\$2,182
110-Clerk	282.0	0.805%	\$9,046	(\$8,886)	\$160	\$451	\$610
131-Grand Jury	51.0	0.146%	\$1,636	(\$1,607)	\$29	\$81	\$110
132-District Attorney	1,575.0	4.494%	\$50,521	(\$49,628)	\$892	\$2,517	\$3,409
136-Sheriff	5,556.0	15.852%	\$178,218	(\$175,070)	\$3,148	\$8,878	\$12,026
137-Animal Services	212.0	0.605%	\$6,800	(\$6,680)	\$120	\$339	\$459
138-Emergency Services	459.0	1.310%	\$14,723	(\$14,463)	\$260	\$733	\$994
139-Probation	2,100.0	5.992%	\$67,361	(\$66,171)	\$1,190	\$3,356	\$4,546
140-County Fire	60.0	0.171%	\$1,925	(\$1,891)	\$34	\$96	\$130
141-Ag Commissioner	567.0	1.618%	\$18,187	(\$17,866)	\$321	\$906	\$1,227
142-Planning	1,437.0	4.100%	\$46,094	(\$45,280)	\$814	\$2,296	\$3,110
160-Public Health	2,856.0	8.149%	\$91,611	(\$89,993)	\$1,618	\$4,564	\$6,182
166-Behavioral Health	4,469.0	12.751%	\$143,350	(\$140,818)	\$2,532	\$7,141	\$9,673
180-Social Services	6,201.0	17.692%	\$198,907	(\$195,394)	\$3,514	\$9,909	\$13,422
186-Veteran's Services	102.0	0.291%	\$3,272	(\$3,214)	\$58	\$163	\$221
215-Farm Advisor	96.0	0.274%	\$3,079	(\$3,025)	\$54	\$153	\$208
305-Parks	312.0	0.890%	\$10,008	(\$9,831)	\$177	\$499	\$675
375-Driving Under the Influence	179.0	0.511%	\$5,742	(\$5,640)	\$101	\$286	\$387
377-Library	159.0	0.454%	\$5,100	(\$5,010)	\$90	\$254	\$344

Information Technology Department (ITD)
Schedule 7.6.6

Detail Allocation - Groupware (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
405-Public Works	3,189.0	9.099%	\$102,292	(\$100,485)	\$1,807	\$5,096	\$6,903
407-Fleet	156.0	0.445%	\$5,004	(\$4,916)	\$88	\$249	\$338
425-Airports	291.0	0.830%	\$9,334	(\$9,169)	\$165	\$465	\$630
427-Golf Courses	144.0	0.411%	\$4,619	(\$4,537)	\$82	\$230	\$312
720-APCD	306.0	0.873%	\$9,815	(\$9,642)	\$173	\$489	\$662
760-Pension Trust	117.0	0.334%	\$3,753	(\$3,687)	\$66	\$187	\$253
222-Regional Parks	303.0	0.865%	\$9,719	(\$9,548)	\$172	\$484	\$656
Subtotals	35,049.0	100.000%	\$1,124,254	(\$1,104,394)	\$19,860	\$53,264	\$73,123
Direct Billed					\$1,104,394		\$1,104,394
Total Full Functional Cost					\$1,124,254		\$1,177,517

Allocation Basis: Number of email accounts

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Information Technology Department (ITD)
Schedule 7.6.7

Detail Allocation - Radio Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	2,831.33	1.090%	\$23,809	-	\$23,809	-	\$23,809
110-Clerk	2,407.36	0.927%	\$20,243	-	\$20,243	\$2,721	\$22,965
132-District Attorney	2,763.59	1.064%	\$23,239	-	\$23,239	\$3,124	\$26,363
136-Sheriff	108,045.87	41.583%	\$908,555	-	\$908,555	\$122,127	\$1,030,681
137-Animal Services	967.99	0.373%	\$8,140	-	\$8,140	\$1,094	\$9,234
138-Emergency Services	15,933.43	6.132%	\$133,984	-	\$133,984	\$18,010	\$151,994
139-Probation	8,322.9	3.203%	\$69,987	-	\$69,987	\$9,408	\$79,395
140-County Fire	48,326.79	18.599%	\$406,379	-	\$406,379	\$54,625	\$461,003
141-Ag Commissioner	337.68	0.130%	\$2,840	-	\$2,840	\$382	\$3,221
160-Public Health	2,397.01	0.923%	\$20,156	(\$5,463)	\$14,694	\$2,709	\$17,403
166-Behavioral Health	-	0.000%	-	(\$34,715)	(\$34,715)	-	(\$34,715)
180-Social Services	-	0.000%	-	(\$5,531)	(\$5,531)	-	(\$5,531)
305-Parks	31.88	0.012%	\$268	(\$73)	\$195	\$36	\$231
377-Library	325.06	0.125%	\$2,733	(\$12,532)	(\$9,799)	\$367	(\$9,432)
405-Public Works	11,830.05	4.553%	\$99,479	(\$30,394)	\$69,085	\$13,372	\$82,456
407-Fleet	111.3	0.043%	\$936	(\$4,450)	(\$3,514)	\$126	(\$3,388)
408-Workers' Comp ISF	-	0.000%	-	(\$4,105)	(\$4,105)	-	(\$4,105)
425-Airports	1,569.36	0.604%	\$13,197	(\$52,406)	(\$39,209)	\$1,774	(\$37,435)
999-Other	53,627.99	20.640%	\$450,956	(\$165,155)	\$285,801	\$60,617	\$346,418
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	259,829.59	100.000%	\$2,184,899	(\$314,824)	\$1,870,076	\$290,491	\$2,160,567
Direct Billed					\$314,824		\$314,824
Total Full Functional Cost					\$2,184,899		\$2,475,391

Allocation Basis: Identified costs of services

Information Technology Department (ITD)
Schedule 7.6.8

Detail Allocation - Departmental Services-Servers

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111-County Counsel	36.0	0.137%	\$1,541	-	\$1,541	-	\$1,541
112-Human Resources	165.0	0.628%	\$7,062	-	\$7,062	-	\$7,062
117-Auditor-Controller-Treasurer-Tax Collector	1,404.0	5.342%	\$60,092	-	\$60,092	\$8,192	\$68,285
109-Assessor	1,128.0	4.292%	\$48,279	(\$57,350)	(\$9,071)	\$6,582	(\$2,489)
110-Clerk	1,485.0	5.650%	\$63,559	-	\$63,559	\$8,665	\$72,224
132-District Attorney	1,518.0	5.776%	\$64,971	-	\$64,971	\$8,858	\$73,829
134-Child Support Services	60.0	0.228%	\$2,568	(\$1,391)	\$1,177	\$350	\$1,527
135-Public Defender	72.0	0.274%	\$3,082	-	\$3,082	\$420	\$3,502
136-Sheriff	5,953.5	22.653%	\$254,814	-	\$254,814	\$34,739	\$289,553
137-Animal Services	108.0	0.411%	\$4,622	(\$1,781)	\$2,842	\$630	\$3,472
138-Emergency Services	36.0	0.137%	\$1,541	-	\$1,541	\$210	\$1,751
139-Probation	1,326.0	5.045%	\$56,754	-	\$56,754	\$7,737	\$64,491
140-County Fire	168.0	0.639%	\$7,191	-	\$7,191	\$980	\$8,171
141-Ag Commissioner	48.0	0.183%	\$2,054	-	\$2,054	\$280	\$2,335
142-Planning	6,025.5	22.927%	\$257,896	-	\$257,896	\$35,159	\$293,055
160-Public Health	1,770.0	6.735%	\$75,757	(\$48,382)	\$27,376	\$10,328	\$37,704
166-Behavioral Health	2,179.5	8.293%	\$93,284	(\$55,180)	\$38,104	\$12,718	\$50,822
180-Social Services	1,395.0	5.308%	\$59,707	(\$38,093)	\$21,614	\$8,140	\$29,754
215-Farm Advisor	6.0	0.023%	\$257	-	\$257	\$35	\$292
405-Public Works	348.0	1.324%	\$14,895	(\$9,836)	\$5,059	\$2,031	\$7,090
407-Fleet	252.0	0.959%	\$10,786	(\$7,325)	\$3,461	\$1,470	\$4,932
760-Pension Trust	528.0	2.009%	\$22,599	(\$15,178)	\$7,421	\$3,081	\$10,502
999-Other	270.0	1.027%	\$11,556	(\$70,566)	(\$59,009)	\$1,575	(\$57,434)
Subtotals	26,281.5	100.000%	\$1,124,867	(\$305,080)	\$819,787	\$152,183	\$971,969
Direct Billed					\$305,080		\$305,080
Total Full Functional Cost					\$1,124,867		\$1,277,049

Allocation Basis: CPU Usage

Information Technology Department (ITD)
Schedule 7.6.9

Detail Allocation - Departmental Services-Dedicated Staff

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
136-Sheriff	5,744.0	31.786%	\$523,529	(\$492,993)	\$30,536	\$108,687	\$139,223
139-Probation	1,927.0	10.663%	\$175,634	(\$165,294)	\$10,339	\$36,462	\$46,802
140-County Fire	2,080.0	11.510%	\$189,579	(\$177,785)	\$11,793	\$39,357	\$51,151
999-Other	8,320.0	46.041%	\$758,315	(\$694,310)	\$64,005	\$157,430	\$221,434
Subtotals	18,071.0	100.000%	\$1,647,057	(\$1,530,383)	\$116,674	\$341,936	\$458,610
Direct Billed					\$1,530,383		\$1,530,383
Total Full Functional Cost					\$1,647,057		\$1,988,994

Allocation Basis: Accumulated hours of services

Information Technology Department (ITD)
Schedule 7.7

Summary of Allocated Costs

Department	Total	Telephone Services	WinTel and Countywide Projects	Storage	Departmental Services-IT Consulting	Network Connections	Groupware
104-County Administrative Office	\$48,633	\$1,337	\$24,078	-	\$6,905	\$16,201	\$112
111-County Counsel	\$108,034	\$1,983	\$45,558	\$1,781	\$43,384	\$13,620	\$168
112-Human Resources	\$165,141	\$3,520	\$59,443	\$2,097	\$47,402	\$21,482	\$326
113-Facilities Management	\$100,917	\$5,013	\$85,692	-	-	\$9,847	\$365
114-Information Technology Department (ITD)	\$2,510,074	-	\$186,564	-	\$2,323,509	-	-
116-Central Services	\$57,519	\$2,204	\$29,247	-	\$9,752	\$15,862	\$455
117-Auditor-Controller-Treasurer-Tax Collector	\$292,068	\$6,545	\$112,704	\$10,690	\$5,398	\$86,380	\$2,066
200-Maintenance Projects	\$86,022	-	\$86,022	-	-	-	-
118-Talent Development	\$5,602	-	\$5,980	-	-	-	(\$378)
Subtotal for CSD	\$3,374,011	\$20,601	\$635,289	\$14,568	\$2,436,350	\$163,391	\$3,115
100-Board of Supervisors	\$36,168	\$1,358	\$12,058	-	-	\$22,414	\$338
109-Assessor	\$347,122	\$8,894	\$119,609	\$12,266	\$125,151	\$81,509	\$2,182
110-Clerk	\$247,577	\$2,653	\$46,935	\$23,194	\$32,961	\$46,035	\$610
130-Waste Mgmt	\$9,833	\$102	\$9,731	-	-	-	-
131-Grand Jury	\$8,893	\$168	\$1,139	\$178	\$3,634	\$3,664	\$110
132-District Attorney	\$899,700	\$9,910	\$206,448	\$53,576	\$457,329	\$68,837	\$3,409
134-Child Support Services	\$12,373	\$3,367	\$4,051	(\$648)	\$869	\$3,206	-
135-Public Defender	\$149,555	\$33	\$85,718	\$39,078	\$2,087	\$19,138	-
136-Sheriff	\$3,153,535	\$39,500	\$934,541	\$30,112	\$449,448	\$228,450	\$12,026
137-Animal Services	\$63,653	\$2,039	\$34,840	\$736	-	\$12,874	\$459
138-Emergency Services	\$217,134	\$10,385	\$16,206	\$260	\$3,562	\$31,983	\$994
139-Probation	\$769,544	\$15,867	\$283,063	\$5,981	\$172,374	\$97,027	\$4,546
140-County Fire	\$883,065	\$7,299	\$251,943	\$2,588	\$26,556	\$74,225	\$130
141-Ag Commissioner	\$120,365	\$6,520	\$75,510	\$819	\$216	\$30,517	\$1,227
142-Planning	\$613,779	\$10,845	\$175,928	\$44,733	\$72	\$86,035	\$3,110
160-Public Health	\$160,976	\$21,037	\$26,534	(\$21,093)	\$275	\$72,934	\$6,182
166-Behavioral Health	\$175,665	\$36,950	\$60,952	(\$7,894)	\$118	\$59,758	\$9,673

Information Technology Department (ITD)
Schedule 7.7

Summary of Allocated Costs (continued)

Department	Total	Telephone Services	WinTel and Countywide Projects	Storage	Departmental Services-IT Consulting	Network Connections	Groupware
180-Social Services	\$220,204	\$61,747	\$61,480	(\$13,114)	\$183	\$72,262	\$13,422
184-Law Enforcement Medical Care	\$65,763	\$73	\$59,871	-	-	\$5,819	-
186-Veteran's Services	\$19,853	\$770	\$9,738	-	\$4,426	\$4,698	\$221
201-Public Works Special Services	\$26,855	\$205	\$26,651	-	-	-	-
215-Farm Advisor	\$24,105	\$1,701	\$6,711	\$152	\$6,765	\$8,276	\$208
245-Roads	\$15,483	\$859	\$14,624	-	-	-	-
266-County Wide Automation	\$48,284	-	\$5,104	-	\$43,180	-	-
290-Community Development	\$16,241	-	\$16,241	-	-	-	-
305-Parks	\$26,622	\$9,940	\$4,637	-	\$10,684	\$455	\$675
330-Wildlife and Grazing	\$1	-	\$1	-	-	-	-
331-Fish and Game	\$21	-	\$21	-	-	-	-
351-Emergency Medical Services	(\$2,843)	-	(\$2,843)	-	-	-	-
375-Driving Under the Influence	\$4,412	\$420	\$2,391	-	-	\$1,213	\$387
377-Library	\$17,605	\$10,737	\$9,043	-	\$5,583	\$1,330	\$344
405-Public Works	\$154,057	\$25,632	\$10,824	(\$4,337)	\$7,643	\$17,847	\$6,903
407-Fleet	\$7,104	\$664	\$3,993	(\$837)	\$1,093	\$310	\$338
408-Workers' Comp ISF	(\$302)	-	\$3,803	-	-	-	-
409-Liability Insurance ISF	\$2,707	-	\$2,707	-	-	-	-
410-Unemployment Insurance ISF	\$25	-	\$25	-	-	-	-
411-Medical Malpractice ISF	\$296	-	\$296	-	-	-	-
412-County Dental Plan ISF	\$154	-	\$154	-	-	-	-
425-Airports	(\$14,727)	\$3,004	\$3,556	-	\$8,766	\$6,752	\$630
427-Golf Courses	\$5,732	\$1,639	\$2,228	-	\$1,553	-	\$312
720-APCD	\$7,229	\$130	\$4,155	-	\$391	\$1,892	\$662
760-Pension Trust	\$25,525	\$1,172	\$348	(\$835)	\$6,716	\$7,369	\$253
791-Law Library	\$931	-	-	\$931	-	-	-
999-Other	\$281,085	\$1,740	-	(\$1,400)	(\$357,034)	\$127,359	-
222-Regional Parks	\$99,067	\$1,321	\$59,281	-	\$19,791	\$18,017	\$656

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Information Technology Department (ITD)
Schedule 7.7

Summary of Allocated Costs (continued)

Department	Total	Telephone Services	WinTel and Countywide Projects	Storage	Departmental Services-IT Consulting	Network Connections	Groupware
119-Communication and Outreach	\$5,980	-	\$5,980	-	-	-	-
2nd Alloc Remains	(\$0)	\$0	(\$0)	-	-	-	-
Totals	\$12,300,419	\$319,282	\$3,291,513	\$179,014	\$3,470,744	\$1,375,596	\$73,123
Direct Billed	\$8,310,843	\$735,264	\$2,740,142	\$147,048	\$430,466	\$1,003,242	\$1,104,394
Total Full Functional Cost	\$20,611,262	\$1,054,546	\$6,031,655	\$326,062	\$3,901,211	\$2,378,837	\$1,177,517
Less Direct Billed	(\$8,310,843)	(\$735,264)	(\$2,740,142)	(\$147,048)	(\$430,466)	(\$1,003,242)	(\$1,104,394)
Less CSD Amounts	(\$3,374,011)	(\$20,601)	(\$635,289)	(\$14,568)	(\$2,436,350)	(\$163,391)	(\$3,115)
Total Receiving Department Allocation	\$8,926,408	\$298,681	\$2,656,223	\$164,446	\$1,034,394	\$1,212,205	\$70,008

Information Technology Department (ITD)
Schedule 7.7

Summary of Allocated Costs (continued)

Department	Total	Radio Services	Departmental Services-Servers	Departmental Services-Dedicated Staff
104-County Administrative Office	\$48,633	-	-	-
111-County Counsel	\$108,034	-	\$1,541	-
112-Human Resources	\$165,141	\$23,809	\$7,062	-
113-Facilities Management	\$100,917	-	-	-
114-Information Technology Department (ITD)	\$2,510,074	-	-	-
116-Central Services	\$57,519	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$292,068	-	\$68,285	-
200-Maintenance Projects	\$86,022	-	-	-
118-Talent Development	\$5,602	-	-	-
Subtotal for CSD	\$3,374,011	\$23,809	\$76,888	-
100-Board of Supervisors	\$36,168	-	-	-
109-Assessor	\$347,122	-	(\$2,489)	-
110-Clerk	\$247,577	\$22,965	\$72,224	-
130-Waste Mgmt	\$9,833	-	-	-
131-Grand Jury	\$8,893	-	-	-
132-District Attorney	\$899,700	\$26,363	\$73,829	-
134-Child Support Services	\$12,373	-	\$1,527	-
135-Public Defender	\$149,555	-	\$3,502	-
136-Sheriff	\$3,153,535	\$1,030,681	\$289,553	\$139,223
137-Animal Services	\$63,653	\$9,234	\$3,472	-
138-Emergency Services	\$217,134	\$151,994	\$1,751	-
139-Probation	\$769,544	\$79,395	\$64,491	\$46,802
140-County Fire	\$883,065	\$461,003	\$8,171	\$51,151
141-Ag Commissioner	\$120,365	\$3,221	\$2,335	-
142-Planning	\$613,779	-	\$293,055	-
160-Public Health	\$160,976	\$17,403	\$37,704	-
166-Behavioral Health	\$175,665	(\$34,715)	\$50,822	-

Information Technology Department (ITD)
Schedule 7.7

Summary of Allocated Costs (continued)

Department	Total	Radio Services	Departmental Services-Servers	Departmental Services-Dedicated Staff
180-Social Services	\$220,204	(\$5,531)	\$29,754	-
184-Law Enforcement Medical Care	\$65,763	-	-	-
186-Veteran's Services	\$19,853	-	-	-
201-Public Works Special Services	\$26,855	-	-	-
215-Farm Advisor	\$24,105	-	\$292	-
245-Roads	\$15,483	-	-	-
266-County Wide Automation	\$48,284	-	-	-
290-Community Development	\$16,241	-	-	-
305-Parks	\$26,622	\$231	-	-
330-Wildlife and Grazing	\$1	-	-	-
331-Fish and Game	\$21	-	-	-
351-Emergency Medical Services	(\$2,843)	-	-	-
375-Driving Under the Influence	\$4,412	-	-	-
377-Library	\$17,605	(\$9,432)	-	-
405-Public Works	\$154,057	\$82,456	\$7,090	-
407-Fleet	\$7,104	(\$3,388)	\$4,932	-
408-Workers' Comp ISF	(\$302)	(\$4,105)	-	-
409-Liability Insurance ISF	\$2,707	-	-	-
410-Unemployment Insurance ISF	\$25	-	-	-
411-Medical Malpractice ISF	\$296	-	-	-
412-County Dental Plan ISF	\$154	-	-	-
425-Airports	(\$14,727)	(\$37,435)	-	-
427-Golf Courses	\$5,732	-	-	-
720-APCD	\$7,229	-	-	-
760-Pension Trust	\$25,525	-	\$10,502	-
791-Law Library	\$931	-	-	-
999-Other	\$281,085	\$346,418	(\$57,434)	\$221,434
222-Regional Parks	\$99,067	-	-	-

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Information Technology Department (ITD)
Schedule 7.7

Summary of Allocated Costs (continued)

Department	Total	Radio Services	Departmental Services-Servers	Departmental Services- Dedicated Staff
119-Communication and Outreach	\$5,980	-	-	-
2nd Alloc Remains	(\$0)	(\$0)	-	-
Totals	\$12,300,419	\$2,160,567	\$971,969	\$458,610
Direct Billed	\$8,310,843	\$314,824	\$305,080	\$1,530,383
Total Full Functional Cost	\$20,611,262	\$2,475,391	\$1,277,049	\$1,988,994
Less Direct Billed	(\$8,310,843)	(\$314,824)	(\$305,080)	(\$1,530,383)
Less CSD Amounts	(\$3,374,011)	(\$23,809)	(\$76,888)	-
Total Receiving Department Allocation	\$8,926,408	\$2,136,758	\$895,082	\$458,610

Central Services
Schedule 8.1

Narrative

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

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

Solicitations-

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

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

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

Mail Services- Departmental costs for postage.

**Central Services
 Schedule 8.2**

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$1,023,509	\$251,916	\$771,593	-	
	Total for C/A	\$1,023,509	\$251,916	\$771,593	-	
REV	Revenues	\$408,193	\$356,620	\$51,573	-	
	Total for REV	\$408,193	\$356,620	\$51,573	-	

Total per Books	\$1,431,702
Less General Government	-
Less Off the Top	(\$608,536)
Less Direct Billed	(\$823,166)
Difference	-

Central Services
Schedule 8.3

Labor Distribution Summary

No Labor Distribution

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Central Services
Schedule 8.4

Schedule of costs to be allocated

	Amount	General & Admin	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Not Allowed	Purchasing Services
<i>Total %</i>		39.602%	7.979%	23.030%	0.000%	12.052%	8.759%
Wages and Benefits							
Salaries	\$1,831,178	\$725,176	\$146,104	\$421,724	-	\$220,691	\$160,389
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	\$1,831,178	\$725,176	\$146,104	\$421,724	-	\$220,691	\$160,389
Service And Supplies							
	DIST						
TAXES & ASSESSMENTS	<i>DISA</i>	\$1,336					
TRANSFERS OUT	<i>DISA</i>	\$106,420					
SERVICES & SUPPLIES	<i>PROP</i>	\$2,851,412	\$82,341	-	\$44,471	\$2,219,777	-
Services and Supplies Subtotal		\$2,851,412	\$82,341	-	\$44,471	\$2,219,777	\$59,082
Cost Adjustments							
TAXES & ASSESSMENTS	<i>DISA</i>	(\$1,336)					
REVENUE	<i>ADJP</i>	(\$608,536)	(\$222,513)	(\$35,528)	(\$308,733)	-	(\$41,762)
TRANSFERS OUT	<i>DISA</i>	(\$106,420)					
Cost Adjustments Subtotal		(\$608,536)	(\$222,513)	(\$35,528)	(\$308,733)	-	(\$41,762)
Reallocate Admin		(\$585,004)	\$77,279	\$223,065	-	\$116,731	\$84,835
Functional Costs	\$4,074,054	-	\$187,855	\$380,526	\$2,219,777	\$337,422	\$262,545

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Central Services
Schedule 8.4

Schedule of costs to be allocated (continued)

	Amount	Mail Services
<i>Total %</i>		8.579%
Wages and Benefits		
Salaries	\$1,831,178	\$157,095
Benefits	-	-
Wages and Benefits Subtotal	\$1,831,178	\$157,095
Service And Supplies		
	DIST	
TAXES & ASSESSMENTS	<i>DISA</i> \$1,336	
TRANSFERS OUT	<i>DISA</i> \$106,420	
SERVICES & SUPPLIES	<i>PROP</i> \$2,851,412	\$445,741
Services and Supplies Subtotal	\$2,851,412	\$445,741
Cost Adjustments		
TAXES & ASSESSMENTS	<i>DISA</i> (\$1,336)	
REVENUE	<i>ADJP</i> (\$608,536)	-
TRANSFERS OUT	<i>DISA</i> (\$106,420)	
Cost Adjustments Subtotal	(\$608,536)	-
Reallocate Admin		\$83,093
Functional Costs	\$4,074,054	\$685,929

**Central Services
 Schedule 8.5**

Service to Service Costs

Department	First Incoming	Second Incoming	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Not Allowed	Purchasing Services
001-Building Depreciation	\$179,885	(\$0)	\$23,763	\$68,591	-	\$35,894	\$26,086
002-Equipment Depreciation	\$1,353	\$0	\$179	\$516	-	\$270	\$196
104-County Administrative Office	\$22,598	\$3,333	\$3,426	\$9,888	-	\$5,174	\$3,761
112-Human Resources	\$32,826	\$4,172	\$4,887	\$14,107	-	\$7,383	\$5,365
113-Facilities Management	\$139,250	\$6,281	\$19,225	\$55,492	-	\$29,039	\$21,104
114-Information Technology Department (ITD)	\$47,492	\$10,027	\$7,598	\$21,932	-	\$11,477	\$8,341
116-Central Services	-	\$100,396	\$13,262	\$38,281	-	\$20,033	\$14,559
117-Auditor-Controller-Treasurer-Tax Collector	-	\$22,814	\$3,014	\$8,699	-	\$4,552	\$3,308
200-Maintenance Projects	-	\$334,548	\$44,194	\$127,565	-	\$66,755	\$48,515
118-Talent Development	-	\$2,585	\$341	\$985	-	\$516	\$375
Subtotals	\$423,405	\$484,156	\$119,889	\$346,058	-	\$181,094	\$131,612
Functional Costs	\$4,074,054		\$187,855	\$380,526	\$2,219,777	\$337,422	\$262,545
Total Allocated Costs	\$4,981,615		\$307,744	\$726,584	\$2,219,777	\$518,516	\$394,157

Central Services
Schedule 8.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Mail Services
001-Building Depreciation	\$179,885	(\$0)	\$25,551
002-Equipment Depreciation	\$1,353	\$0	\$192
104-County Administrative Office	\$22,598	\$3,333	\$3,683
112-Human Resources	\$32,826	\$4,172	\$5,255
113-Facilities Management	\$139,250	\$6,281	\$20,671
114-Information Technology Department (ITD)	\$47,492	\$10,027	\$8,170
116-Central Services	-	\$100,396	\$14,260
117-Auditor-Controller-Treasurer-Tax Collector	-	\$22,814	\$3,240
200-Maintenance Projects	-	\$334,548	\$47,519
118-Talent Development	-	\$2,585	\$367
Subtotals	\$423,405	\$484,156	\$128,909
Functional Costs	\$4,074,054		\$685,929
Total Allocated Costs	\$4,981,615		\$814,837

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

Central Services
Schedule 8.6.1

Detail Allocation - Purchasing Solicitations

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	2,277.63	1.559%	\$3,800	-	\$3,800	-	\$3,800
111-County Counsel	558.94	0.383%	\$933	-	\$933	-	\$933
112-Human Resources	8,824.3	6.040%	\$14,724	-	\$14,724	-	\$14,724
113-Facilities Management	9,411.77	6.442%	\$15,704	-	\$15,704	-	\$15,704
114-Information Technology Department (ITD)	11,098.55	7.596%	\$18,519	-	\$18,519	-	\$18,519
116-Central Services	6,817.21	4.666%	\$11,375	-	\$11,375	-	\$11,375
117-Auditor-Controller-Treasurer-Tax Collector	1,824.93	1.249%	\$3,045	-	\$3,045	\$1,090	\$4,135
100-Board of Supervisors	123.89	0.085%	\$207	-	\$207	\$74	\$281
109-Assessor	1,042.09	0.713%	\$1,739	-	\$1,739	\$622	\$2,361
110-Clerk	1,063.3	0.728%	\$1,774	-	\$1,774	\$635	\$2,409
131-Grand Jury	10.74	0.007%	\$18	-	\$18	\$6	\$24
132-District Attorney	1,675.25	1.147%	\$2,795	-	\$2,795	\$1,000	\$3,796
134-Child Support Services	256.81	0.176%	\$429	(\$799)	(\$370)	\$153	(\$217)
135-Public Defender	11.65	0.008%	\$19	-	\$19	\$7	\$26
136-Sheriff	10,559.06	7.227%	\$17,619	-	\$17,619	\$6,305	\$23,924
137-Animal Services	1,093.9	0.749%	\$1,825	-	\$1,825	\$653	\$2,478
138-Emergency Services	1,228.84	0.841%	\$2,050	-	\$2,050	\$734	\$2,784
139-Probation	1,496.99	1.025%	\$2,498	-	\$2,498	\$894	\$3,392
140-County Fire	4,840.35	3.313%	\$8,077	-	\$8,077	\$2,890	\$10,967
141-Ag Commissioner	422.35	0.289%	\$705	-	\$705	\$252	\$957
142-Planning	3,712.46	2.541%	\$6,195	-	\$6,195	\$2,217	\$8,411
143-Court Operations Fund	22.6	0.015%	\$38	-	\$38	\$13	\$51
160-Public Health	8,592.96	5.881%	\$14,338	(\$33,303)	(\$18,965)	\$5,131	(\$13,834)
166-Behavioral Health	12,719.82	8.706%	\$21,224	(\$46,317)	(\$25,093)	\$7,595	(\$17,498)
180-Social Services	6,508.36	4.455%	\$10,860	(\$21,277)	(\$10,417)	\$3,886	(\$6,531)
184-Law Enforcement Medical Care	47.07	0.032%	\$79	-	\$79	\$28	\$107
186-Veteran's Services	137.39	0.094%	\$229	-	\$229	\$82	\$311

Central Services
Schedule 8.6.1

Detail Allocation - Purchasing Solicitations (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
215-Farm Advisor	191.89	0.131%	\$320	-	\$320	\$115	\$435
305-Parks	3,193.71	2.186%	\$5,329	(\$6,168)	(\$839)	\$1,907	\$1,068
377-Library	1,848.2	1.265%	\$3,084	(\$5,124)	(\$2,040)	\$1,104	(\$936)
405-Public Works	24,920.14	17.057%	\$41,582	(\$71,730)	(\$30,148)	\$14,880	(\$15,269)
407-Fleet	6,037.26	4.132%	\$10,074	(\$16,824)	(\$6,750)	\$3,605	(\$3,145)
425-Airports	8,806.36	6.027%	\$14,694	(\$27,407)	(\$12,713)	\$5,258	(\$7,454)
427-Golf Courses	1,495.18	1.023%	\$2,495	(\$4,527)	(\$2,033)	\$893	(\$1,140)
720-APCD	501.0	0.343%	\$836	(\$1,389)	(\$553)	\$299	(\$254)
999-Other	12.0	0.008%	\$20	(\$87)	(\$67)	\$7	(\$60)
222-Regional Parks	2,718.24	1.860%	\$4,536	-	\$4,536	\$1,623	\$6,159
Subtotals	146,103.19	100.000%	\$243,787	(\$234,952)	\$8,835	\$63,957	\$72,793
Direct Billed					\$234,952		\$234,952
Total Full Functional Cost					\$243,787		\$307,744

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

Central Services
Schedule 8.6.2

Detail Allocation - Real Property Svcs

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	10,880.13	4.184%	\$22,674	-	\$22,674	-	\$22,674
113-Facilities Management	41.6	0.016%	\$87	-	\$87	-	\$87
114-Information Technology Department (ITD)	9,598.8	3.691%	\$20,004	-	\$20,004	-	\$20,004
116-Central Services	41,937.38	16.126%	\$87,398	(\$94)	\$87,304	-	\$87,304
200-Maintenance Projects	7,104.22	2.732%	\$14,805	(\$16,092)	(\$1,286)	\$6,637	\$5,351
134-Child Support Services	3,529.42	1.357%	\$7,355	(\$7,995)	(\$639)	\$3,297	\$2,658
136-Sheriff	2,293.59	0.882%	\$4,780	(\$1,042)	\$3,738	\$2,143	\$5,880
137-Animal Services	2,062.16	0.793%	\$4,298	-	\$4,298	\$1,927	\$6,224
139-Probation	844.06	0.325%	\$1,759	-	\$1,759	\$789	\$2,548
140-County Fire	7,398.89	2.845%	\$15,419	-	\$15,419	\$6,912	\$22,332
160-Public Health	63.52	0.024%	\$132	(\$4,671)	(\$4,539)	\$59	(\$4,479)
166-Behavioral Health	21,750.43	8.364%	\$45,328	(\$49,762)	(\$4,434)	\$20,320	\$15,887
180-Social Services	27,294.34	10.495%	\$56,882	(\$61,329)	(\$4,447)	\$25,500	\$21,053
266-County Wide Automation	2,253.14	0.866%	\$4,696	-	\$4,696	\$2,105	\$6,801
305-Parks	3,959.55	1.523%	\$8,252	(\$4,970)	\$3,282	\$3,699	\$6,981
375-Driving Under the Influence	382.1	0.147%	\$796	(\$865)	(\$69)	\$357	\$288
377-Library	2,461.82	0.947%	\$5,130	(\$4,682)	\$448	\$2,300	\$2,748
405-Public Works	12,747.94	4.902%	\$26,567	(\$21,103)	\$5,464	\$11,910	\$17,374
407-Fleet	249.75	0.096%	\$520	-	\$520	\$233	\$754
425-Airports	9,984.04	3.839%	\$20,807	(\$22,615)	(\$1,808)	\$9,328	\$7,520
720-APCD	31.0	0.012%	\$65	(\$371)	(\$306)	\$29	(\$277)
999-Other	91,844.7	35.317%	\$191,406	(\$21,812)	\$169,594	\$85,806	\$255,400
222-Regional Parks	1,348.49	0.519%	\$2,810	-	\$2,810	\$1,260	\$4,070
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)

Central Services
Schedule 8.6.2

Detail Allocation - Real Property Svcs (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
Subtotals	260,061.07	100.000%	\$541,973	(\$217,403)	\$324,570	\$184,611	\$509,181
Direct Billed					\$217,403		\$217,403
Total Full Functional Cost					\$541,973		\$726,584

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

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Central Services
Schedule 8.6.3

Detail Allocation - Social Services Rents

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
180-Social Services	1.0	100.000%	\$2,219,777	-	\$2,219,777	-	\$2,219,777
Subtotals	1.0	100.000%	\$2,219,777	-	\$2,219,777	-	\$2,219,777
Direct Billed							
Total Full Functional Cost					\$2,219,777		\$2,219,777

Allocation Basis: Direct to DSS

Central Services
Schedule 8.6.4

Detail Allocation - Purchasing Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	15.0	0.795%	\$2,575	-	\$2,575	-	\$2,575
111-County Counsel	7.0	0.371%	\$1,202	-	\$1,202	-	\$1,202
112-Human Resources	36.0	1.908%	\$6,180	-	\$6,180	-	\$6,180
113-Facilities Management	197.0	10.440%	\$33,819	-	\$33,819	-	\$33,819
114-Information Technology Department (ITD)	82.0	4.346%	\$14,077	-	\$14,077	-	\$14,077
116-Central Services	10.0	0.530%	\$1,717	-	\$1,717	-	\$1,717
117-Auditor-Controller-Treasurer-Tax Collector	20.0	1.060%	\$3,433	-	\$3,433	\$912	\$4,345
200-Maintenance Projects	84.0	4.452%	\$14,420	-	\$14,420	\$3,830	\$18,250
100-Board of Supervisors	4.0	0.212%	\$687	-	\$687	\$182	\$869
109-Assessor	17.0	0.901%	\$2,918	-	\$2,918	\$775	\$3,693
110-Clerk	14.0	0.742%	\$2,403	-	\$2,403	\$638	\$3,042
130-Waste Mgmt	6.0	0.318%	\$1,030	-	\$1,030	\$274	\$1,304
131-Grand Jury	1.0	0.053%	\$172	-	\$172	\$46	\$217
132-District Attorney	44.0	2.332%	\$7,554	-	\$7,554	\$2,006	\$9,560
134-Child Support Services	2.0	0.106%	\$343	-	\$343	\$91	\$435
135-Public Defender	4.0	0.212%	\$687	-	\$687	\$182	\$869
136-Sheriff	115.0	6.094%	\$19,742	-	\$19,742	\$5,243	\$24,985
137-Animal Services	5.0	0.265%	\$858	-	\$858	\$228	\$1,086
138-Emergency Services	21.0	1.113%	\$3,605	-	\$3,605	\$957	\$4,563
139-Probation	23.0	1.219%	\$3,948	-	\$3,948	\$1,049	\$4,997
140-County Fire	57.0	3.021%	\$9,785	-	\$9,785	\$2,599	\$12,384
141-Ag Commissioner	8.0	0.424%	\$1,373	-	\$1,373	\$365	\$1,738
142-Planning	42.0	2.226%	\$7,210	-	\$7,210	\$1,915	\$9,125
160-Public Health	114.0	6.041%	\$19,571	-	\$19,571	\$5,197	\$24,768
166-Behavioral Health	102.0	5.405%	\$17,511	-	\$17,511	\$4,650	\$22,161
180-Social Services	81.0	4.293%	\$13,905	-	\$13,905	\$3,693	\$17,598
184-Law Enforcement Medical Care	3.0	0.159%	\$515	-	\$515	\$137	\$652

Central Services
Schedule 8.6.4

Detail Allocation - Purchasing Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
186-Veteran's Services	3.0	0.159%	\$515	-	\$515	\$137	\$652
201-Public Works Special Services	5.0	0.265%	\$858	-	\$858	\$228	\$1,086
215-Farm Advisor	6.0	0.318%	\$1,030	-	\$1,030	\$274	\$1,304
230-Capital Projects	56.0	2.968%	\$9,614	-	\$9,614	\$2,553	\$12,167
245-Roads	52.0	2.756%	\$8,927	-	\$8,927	\$2,371	\$11,298
266-County Wide Automation	29.0	1.537%	\$4,979	-	\$4,979	\$1,322	\$6,301
290-Community Development	3.0	0.159%	\$515	-	\$515	\$137	\$652
305-Parks	26.0	1.378%	\$4,463	-	\$4,463	\$1,185	\$5,649
375-Driving Under the Influence	2.0	0.106%	\$343	-	\$343	\$91	\$435
377-Library	24.0	1.272%	\$4,120	-	\$4,120	\$1,094	\$5,214
405-Public Works	230.0	12.189%	\$39,485	-	\$39,485	\$10,486	\$49,971
407-Fleet	39.0	2.067%	\$6,695	-	\$6,695	\$1,778	\$8,473
408-Workers' Comp ISF	27.0	1.431%	\$4,635	-	\$4,635	\$1,231	\$5,866
409-Liability Insurance ISF	2.0	0.106%	\$343	-	\$343	\$91	\$435
413-OPEB ISF	1.0	0.053%	\$172	-	\$172	\$46	\$217
425-Airports	43.0	2.279%	\$7,382	-	\$7,382	\$1,960	\$9,342
427-Golf Courses	24.0	1.272%	\$4,120	-	\$4,120	\$1,094	\$5,214
430-Los Osos Sewer System	16.0	0.848%	\$2,747	-	\$2,747	\$729	\$3,476
720-APCD	10.0	0.530%	\$1,717	-	\$1,717	\$456	\$2,173
999-Other	123.0	6.518%	\$21,116	-	\$21,116	\$5,608	\$26,723
222-Regional Parks	47.0	2.491%	\$8,069	-	\$8,069	\$2,143	\$10,211
118-Talent Development	5.0	0.265%	\$858	-	\$858	\$228	\$1,086
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	1,887.0	100.000%	\$323,946	-	\$323,946	\$70,211	\$394,157
Direct Billed							
Total Full Functional Cost					\$323,946		\$394,157

Allocation Basis: Number of Purchase Orders issued

Central Services
Schedule 8.6.5

Detail Allocation - Mail Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	4,431.94	1.195%	\$8,917	(\$4,432)	\$4,485	-	\$4,485
111-County Counsel	2,106.94	0.568%	\$4,239	(\$2,107)	\$2,132	-	\$2,132
112-Human Resources	1,063.78	0.287%	\$2,140	(\$1,064)	\$1,077	-	\$1,077
113-Facilities Management	145.47	0.039%	\$293	(\$145)	\$147	-	\$147
114-Information Technology Department (ITD)	163.87	0.044%	\$330	(\$164)	\$166	-	\$166
117-Auditor-Controller-Treasurer-Tax Collector	19,702.65	5.313%	\$39,642	(\$19,703)	\$19,939	\$3,734	\$23,673
100-Board of Supervisors	288.29	0.078%	\$580	(\$288)	\$292	\$55	\$346
103-Short-Term Financing	-	0.000%	-	(\$146)	(\$146)	-	(\$146)
109-Assessor	11,373.64	3.067%	\$22,884	(\$11,374)	\$11,510	\$2,155	\$13,665
110-Clerk	41,487.05	11.188%	\$83,472	(\$41,487)	\$41,985	\$7,862	\$49,846
130-Waste Mgmt	8.3	0.002%	\$17	(\$8)	\$8	\$2	\$10
131-Grand Jury	67.95	0.018%	\$137	(\$68)	\$69	\$13	\$82
132-District Attorney	11,995.1	3.235%	\$24,134	(\$11,995)	\$12,139	\$2,273	\$14,412
134-Child Support Services	8,998.1	2.427%	\$18,104	(\$8,998)	\$9,106	\$1,705	\$10,811
136-Sheriff	10,339.69	2.788%	\$20,803	(\$10,340)	\$10,464	\$1,959	\$12,423
137-Animal Services	25,930.25	6.993%	\$52,171	(\$25,930)	\$26,241	\$4,914	\$31,155
138-Emergency Services	963.39	0.260%	\$1,938	(\$963)	\$975	\$183	\$1,158
139-Probation	44,096.45	11.892%	\$88,722	(\$44,096)	\$44,625	\$8,356	\$52,982
141-Ag Commissioner	4,064.4	1.096%	\$8,178	(\$4,064)	\$4,113	\$770	\$4,883
142-Planning	19,766.48	5.331%	\$39,770	(\$19,767)	\$20,003	\$3,746	\$23,749
160-Public Health	20,135.58	5.430%	\$40,513	(\$20,136)	\$20,377	\$3,816	\$24,193
166-Behavioral Health	7,831.26	2.112%	\$15,756	(\$7,831)	\$7,925	\$1,484	\$9,409
180-Social Services	109,264.18	29.466%	\$219,839	(\$109,264)	\$110,575	\$20,705	\$131,280
184-Law Enforcement Medical Care	14.9	0.004%	\$30	(\$15)	\$15	\$3	\$18
186-Veteran's Services	666.82	0.180%	\$1,342	(\$667)	\$675	\$126	\$801
201-Public Works Special Services	580.12	0.156%	\$1,167	(\$580)	\$587	\$110	\$697
215-Farm Advisor	2.5	0.001%	\$5	(\$3)	\$3	\$0	\$3

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Central Services
Schedule 8.6.5

Detail Allocation - Mail Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
245-Roads	18.82	0.005%	\$38	(\$19)	\$19	\$4	\$23
305-Parks	288.31	0.078%	\$580	(\$288)	\$292	\$55	\$346
375-Driving Under the Influence	6.0	0.002%	\$12	(\$6)	\$6	\$1	\$7
377-Library	393.1	0.106%	\$791	(\$393)	\$398	\$74	\$472
405-Public Works	10,959.68	2.956%	\$22,051	(\$10,960)	\$11,091	\$2,077	\$13,168
407-Fleet	65.3	0.018%	\$131	(\$65)	\$66	\$12	\$78
425-Airports	551.34	0.149%	\$1,109	(\$551)	\$558	\$104	\$662
427-Golf Courses	90.0	0.024%	\$181	(\$90)	\$91	\$17	\$108
430-Los Osos Sewer System	38.1	0.010%	\$77	(\$38)	\$39	\$7	\$46
720-APCD	7,814.0	2.107%	\$15,722	(\$7,814)	\$7,908	\$1,481	\$9,389
999-Other	5,027.38	1.356%	\$10,115	(\$4,881)	\$5,234	\$953	\$6,186
222-Regional Parks	69.51	0.019%	\$140	(\$70)	\$70	\$13	\$83
2nd Alloc Remains	-	0.000%	-	-	-	\$0	\$0
Subtotals	370,810.64	100.000%	\$746,068	(\$370,811)	\$375,257	\$68,769	\$444,026
Direct Billed					\$370,811		\$370,811
Total Full Functional Cost					\$746,068		\$814,837

Allocation Basis: Billings for mail services

**Central Services
 Schedule 8.7**

Summary of Allocated Costs

Department	Total	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Purchasing Services	Mail Services
104-County Administrative Office	\$33,535	\$3,800	\$22,674	-	\$2,575	\$4,485
111-County Counsel	\$4,267	\$933	-	-	\$1,202	\$2,132
112-Human Resources	\$21,981	\$14,724	-	-	\$6,180	\$1,077
113-Facilities Management	\$49,758	\$15,704	\$87	-	\$33,819	\$147
114-Information Technology Department (ITD)	\$52,766	\$18,519	\$20,004	-	\$14,077	\$166
116-Central Services	\$100,396	\$11,375	\$87,304	-	\$1,717	-
117-Auditor-Controller-Treasurer-Tax Collector	\$32,153	\$4,135	-	-	\$4,345	\$23,673
200-Maintenance Projects	\$23,601	-	\$5,351	-	\$18,250	-
Subtotal for CSD	\$318,456	\$69,191	\$135,420	-	\$82,166	\$31,679
100-Board of Supervisors	\$1,496	\$281	-	-	\$869	\$346
103-Short-Term Financing	(\$146)	-	-	-	-	(\$146)
109-Assessor	\$19,720	\$2,361	-	-	\$3,693	\$13,665
110-Clerk	\$55,297	\$2,409	-	-	\$3,042	\$49,846
130-Waste Mgmt	\$1,314	-	-	-	\$1,304	\$10
131-Grand Jury	\$323	\$24	-	-	\$217	\$82
132-District Attorney	\$27,767	\$3,796	-	-	\$9,560	\$14,412
134-Child Support Services	\$13,687	(\$217)	\$2,658	-	\$435	\$10,811
135-Public Defender	\$895	\$26	-	-	\$869	-
136-Sheriff	\$67,212	\$23,924	\$5,880	-	\$24,985	\$12,423
137-Animal Services	\$40,944	\$2,478	\$6,224	-	\$1,086	\$31,155
138-Emergency Services	\$8,504	\$2,784	-	-	\$4,563	\$1,158
139-Probation	\$63,918	\$3,392	\$2,548	-	\$4,997	\$52,982
140-County Fire	\$45,683	\$10,967	\$22,332	-	\$12,384	-
141-Ag Commissioner	\$7,578	\$957	-	-	\$1,738	\$4,883
142-Planning	\$41,286	\$8,411	-	-	\$9,125	\$23,749
143-Court Operations Fund	\$51	\$51	-	-	-	-
160-Public Health	\$30,647	(\$13,834)	(\$4,479)	-	\$24,768	\$24,193

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Central Services
Schedule 8.7

Summary of Allocated Costs (continued)

Department	Total	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Purchasing Services	Mail Services
166-Behavioral Health	\$29,959	(\$17,498)	\$15,887	-	\$22,161	\$9,409
180-Social Services	\$2,383,177	(\$6,531)	\$21,053	\$2,219,777	\$17,598	\$131,280
184-Law Enforcement Medical Care	\$776	\$107	-	-	\$652	\$18
186-Veteran's Services	\$1,764	\$311	-	-	\$652	\$801
201-Public Works Special Services	\$1,783	-	-	-	\$1,086	\$697
215-Farm Advisor	\$1,741	\$435	-	-	\$1,304	\$3
230-Capital Projects	\$12,167	-	-	-	\$12,167	-
245-Roads	\$11,320	-	-	-	\$11,298	\$23
266-County Wide Automation	\$13,101	-	\$6,801	-	\$6,301	-
290-Community Development	\$652	-	-	-	\$652	-
305-Parks	\$14,044	\$1,068	\$6,981	-	\$5,649	\$346
375-Driving Under the Influence	\$730	-	\$288	-	\$435	\$7
377-Library	\$7,499	(\$936)	\$2,748	-	\$5,214	\$472
405-Public Works	\$65,244	(\$15,269)	\$17,374	-	\$49,971	\$13,168
407-Fleet	\$6,160	(\$3,145)	\$754	-	\$8,473	\$78
408-Workers' Comp ISF	\$5,866	-	-	-	\$5,866	-
409-Liability Insurance ISF	\$435	-	-	-	\$435	-
413-OPEB ISF	\$217	-	-	-	\$217	-
425-Airports	\$10,070	(\$7,454)	\$7,520	-	\$9,342	\$662
427-Golf Courses	\$4,183	(\$1,140)	-	-	\$5,214	\$108
430-Los Osos Sewer System	\$3,522	-	-	-	\$3,476	\$46
720-APCD	\$11,031	(\$254)	(\$277)	-	\$2,173	\$9,389
999-Other	\$288,250	(\$60)	\$255,400	-	\$26,723	\$6,186
222-Regional Parks	\$20,523	\$6,159	\$4,070	-	\$10,211	\$83
118-Talent Development	\$1,086	-	-	-	\$1,086	-
2nd Alloc Remains	(\$0)	-	(\$0)	-	(\$0)	\$0
Totals	\$3,639,934	\$72,793	\$509,181	\$2,219,777	\$394,157	\$444,026
Direct Billed	\$823,166	\$234,952	\$217,403	-	-	\$370,811

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Central Services
Schedule 8.7

Summary of Allocated Costs (continued)

Department	Total	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Purchasing Services	Mail Services
Total Full Functional Cost	\$4,463,099	\$307,744	\$726,584	\$2,219,777	\$394,157	\$814,837
Less Direct Billed	(\$823,166)	(\$234,952)	(\$217,403)	-	-	(\$370,811)
Less CSD Amounts	(\$318,456)	(\$69,191)	(\$135,420)	-	(\$82,166)	(\$31,679)
Total Receiving Department Allocation	\$3,321,478	\$3,602	\$373,761	\$2,219,777	\$311,991	\$412,347

Auditor-Controller-Treasurer-Tax Collector

Narrative

Schedule 9.1

The 117 Auditor-Controller-Treasurer-Tax Collector department has been functionalized based on the project summary by classification report produced by the County's cost accounting system.

The 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 Costs of providing general accounting support to all county departments.

System-

Audit and Special Costs of providing auditing services per the County's cost accounting system

Services-

Warrant Reconciliation- Costs of managing departmental deposits and disbursements.

Auditor-Controller-Treasurer-Tax Collector
Schedule 9.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$46,760	\$34,192	\$12,568	-	
	Total for C/A	\$46,760	\$34,192	\$12,568	-	
REV	Revenues	\$2,092,752	\$265,010	\$49,802	\$1,777,940	
	Total for REV	\$2,092,752	\$265,010	\$49,802	\$1,777,940	

Total per Books	\$2,139,512
Less General Government	(\$1,777,940)
Less Off the Top	(\$299,202)
Less Direct Billed	(\$62,370)
Difference	-

Auditor-Controller-Treasurer-Tax Collector
Schedule 9.3

Labor Distribution Summary

No Labor Distribution

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Auditor-Controller-Treasurer-Tax Collector
Schedule 9.4

Schedule of costs to be allocated

	Amount	General & Admin	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Warrant Reconciliation			
<i>Total %</i>		18.986%	4.961%	5.585%	25.389%	0.293%	6.488%			
Wages and Benefits										
Salaries	\$7,554,202	\$1,434,221	\$374,771	\$421,925	\$1,917,914	\$22,127	\$490,138			
Benefits	-	-	-	-	-	-	-			
Wages and Benefits Subtotal	\$7,554,202	\$1,434,221	\$374,771	\$421,925	\$1,917,914	\$22,127	\$490,138			
Service And Supplies										
	DIST									
SERVICES & SUPPLIES	<i>SAL</i>	\$577,254	\$109,596	\$28,638	\$32,241	\$146,557	\$1,691	\$37,454		
ANNUAL AUDIT	<i>PROP</i>	\$98,640	\$98,640	-	-	-	-	-		
BANK CHARGES	<i>PROP</i>	\$10,458	-	-	-	-	-	\$10,458		
CAPITAL OUTLAY	<i>PROP</i>	\$9,431	-	-	-	\$9,431	-	-		
Services and Supplies Subtotal		\$695,783	\$208,236	\$28,638	\$32,241	\$155,988	\$1,691	\$47,912		
Cost Adjustments										
REVENUE	<i>ADJP</i>	(\$2,077,142)	(\$141,248)	-	(\$63,844)	(\$50,340)	(\$32,664)	(\$6,914)		
Cost Adjustments Subtotal		(\$2,077,142)	(\$141,248)	-	(\$63,844)	(\$50,340)	(\$32,664)	(\$6,914)		
Reallocate Admin			(\$1,501,209)	\$91,930	\$103,497	\$470,457	\$5,428	\$120,229		
Functional Costs				\$6,172,843	-	\$495,339	\$493,819	\$2,494,019	(\$3,418)	\$651,365

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Auditor-Controller-Treasurer-Tax Collector
Schedule 9.4

Schedule of costs to be allocated (continued)

	Amount	Not Allowed	Social Services Accounts Payable
<i>Total %</i>		38.242%	0.056%
Wages and Benefits			
Salaries	\$7,554,202	\$2,888,914	\$4,193
Benefits	-	-	-
Wages and Benefits Subtotal	\$7,554,202	\$2,888,914	\$4,193
Service And Supplies			
	DIST		
SERVICES & SUPPLIES	<i>SAL</i> \$577,254	\$220,756	\$320
ANNUAL AUDIT	<i>PROP</i> \$98,640	-	-
BANK CHARGES	<i>PROP</i> \$10,458	-	-
CAPITAL OUTLAY	<i>PROP</i> \$9,431	-	-
Services and Supplies Subtotal	\$695,783	\$220,756	\$320
Cost Adjustments			
REVENUE	<i>ADJP</i> (\$2,077,142)	(\$1,777,940)	(\$4,192)
Cost Adjustments Subtotal	(\$2,077,142)	(\$1,777,940)	(\$4,192)
Reallocate Admin		\$708,640	\$1,029
Functional Costs	\$6,172,843	\$2,040,370	\$1,350

Auditor-Controller-Treasurer-Tax Collector
Schedule 9.5

Service to Service Costs

Department	First Incoming	Second Incoming	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Warrant Reconciliation
001-Building Depreciation	\$288,551	(\$0)	\$29,308	\$17,585	\$76,202	\$23,447	\$23,447
002-Equipment Depreciation	\$154,341	\$0	\$14,489	\$8,693	\$37,671	\$11,591	\$11,591
104-County Administrative Office	\$12,992	\$4,852	-	-	-	-	-
111-County Counsel	\$17,820	\$1,198	-	-	-	-	-
112-Human Resources	\$61,345	\$3,661	-	-	-	-	-
113-Facilities Management	\$170,334	\$11,505	-	-	-	-	-
114-Information Technology Department (ITD)	\$255,333	\$36,735	\$11,335	\$6,801	\$29,470	\$9,068	\$9,068
116-Central Services	\$26,417	\$5,735	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	-	\$57,459	-	-	-	-	-
200-Maintenance Projects	-	\$83,886	-	-	-	-	-
118-Talent Development	-	\$9,098	-	-	-	-	-
Subtotals	\$987,133	\$214,129	\$55,132	\$33,079	\$143,343	\$44,105	\$44,105
Functional Costs	\$6,172,843		\$495,339	\$493,819	\$2,494,019	(\$3,418)	\$651,365
Total Allocated Costs	\$7,374,105		\$550,471	\$526,898	\$2,637,362	\$40,687	\$695,470

Auditor-Controller-Treasurer-Tax Collector
Schedule 9.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Not Allowed	Social Services Accounts Payable
001-Building Depreciation	\$288,551	(\$0)	\$118,563	-
002-Equipment Depreciation	\$154,341	\$0	\$70,304	-
104-County Administrative Office	\$12,992	\$4,852	\$17,844	-
111-County Counsel	\$17,820	\$1,198	\$19,018	-
112-Human Resources	\$61,345	\$3,661	\$65,007	-
113-Facilities Management	\$170,334	\$11,505	\$181,839	-
114-Information Technology Department (ITD)	\$255,333	\$36,735	\$226,327	-
116-Central Services	\$26,417	\$5,735	\$32,153	-
117-Auditor-Controller-Treasurer-Tax Collector	-	\$57,459	\$57,459	-
200-Maintenance Projects	-	\$83,886	\$83,886	-
118-Talent Development	-	\$9,098	\$9,098	-
Subtotals	\$987,133	\$214,129	\$881,497	-
Functional Costs	\$6,172,843		\$2,040,370	\$1,350
Total Allocated Costs	\$7,374,105		\$2,921,867	\$1,350

Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.1

Detail Allocation - Accounts Payable

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	228.0	0.386%	\$2,119	-	\$2,119	-	\$2,119
111-County Counsel	313.0	0.530%	\$2,909	-	\$2,909	-	\$2,909
112-Human Resources	429.0	0.726%	\$3,988	-	\$3,988	-	\$3,988
113-Facilities Management	3,646.0	6.169%	\$33,891	-	\$33,891	-	\$33,891
114-Information Technology Department (ITD)	1,249.0	2.113%	\$11,610	-	\$11,610	-	\$11,610
116-Central Services	424.0	0.717%	\$3,941	-	\$3,941	-	\$3,941
117-Auditor-Controller-Treasurer-Tax Collector	348.0	0.589%	\$3,235	-	\$3,235	-	\$3,235
200-Maintenance Projects	233.0	0.394%	\$2,166	-	\$2,166	\$5	\$2,171
100-Board of Supervisors	100.0	0.169%	\$930	-	\$930	\$2	\$932
106-Contributions to Other Agencies	185.0	0.313%	\$1,720	-	\$1,720	\$4	\$1,724
109-Assessor	325.0	0.550%	\$3,021	-	\$3,021	\$7	\$3,028
110-Clerk	962.0	1.628%	\$8,942	-	\$8,942	\$21	\$8,963
130-Waste Mgmt	173.0	0.293%	\$1,608	-	\$1,608	\$4	\$1,612
131-Grand Jury	238.0	0.403%	\$2,212	-	\$2,212	\$5	\$2,217
132-District Attorney	1,407.0	2.381%	\$13,078	-	\$13,078	\$30	\$13,109
134-Child Support Services	168.0	0.284%	\$1,562	-	\$1,562	\$4	\$1,566
135-Public Defender	1,313.0	2.222%	\$12,205	-	\$12,205	\$28	\$12,233
136-Sheriff	4,269.0	7.223%	\$39,681	-	\$39,681	\$92	\$39,773
137-Animal Services	792.0	1.340%	\$7,362	-	\$7,362	\$17	\$7,379
138-Emergency Services	253.0	0.428%	\$2,352	-	\$2,352	\$5	\$2,357
139-Probation	675.0	1.142%	\$6,274	-	\$6,274	\$15	\$6,289
140-County Fire	2,308.0	3.905%	\$21,453	-	\$21,453	\$50	\$21,503
141-Ag Commissioner	707.0	1.196%	\$6,572	-	\$6,572	\$15	\$6,587
142-Planning	843.0	1.426%	\$7,836	-	\$7,836	\$18	\$7,854
160-Public Health	2,832.0	4.792%	\$26,324	(\$652)	\$25,672	\$61	\$25,733
166-Behavioral Health	4,876.0	8.251%	\$45,324	(\$721)	\$44,603	\$105	\$44,708
180-Social Services	469.0	0.794%	\$4,359	-	\$4,359	\$10	\$4,370

Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.1

Detail Allocation - Accounts Payable (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
184-Law Enforcement Medical Care	77.0	0.130%	\$716	-	\$716	\$2	\$717
186-Veteran's Services	104.0	0.176%	\$967	-	\$967	\$2	\$969
201-Public Works Special Services	84.0	0.142%	\$781	-	\$781	\$2	\$783
215-Farm Advisor	139.0	0.235%	\$1,292	-	\$1,292	\$3	\$1,295
245-Roads	1,593.0	2.695%	\$14,807	-	\$14,807	\$34	\$14,842
266-County Wide Automation	6.0	0.010%	\$56	-	\$56	\$0	\$56
277-CSAC Debt Service	5.0	0.008%	\$46	-	\$46	\$0	\$47
290-Community Development	26.0	0.044%	\$242	-	\$242	\$1	\$242
305-Parks	2,441.0	4.130%	\$22,690	-	\$22,690	\$53	\$22,742
331-Fish and Game	10.0	0.017%	\$93	-	\$93	\$0	\$93
351-Emergency Medical Services	1.0	0.002%	\$9	-	\$9	\$0	\$9
375-Driving Under the Influence	117.0	0.198%	\$1,088	-	\$1,088	\$3	\$1,090
377-Library	2,107.0	3.565%	\$19,585	-	\$19,585	\$45	\$19,631
405-Public Works	8,260.0	13.977%	\$76,779	-	\$76,779	\$178	\$76,957
407-Fleet	1,090.0	1.844%	\$10,132	-	\$10,132	\$23	\$10,155
408-Workers' Comp ISF	1,152.0	1.949%	\$10,708	-	\$10,708	\$25	\$10,733
409-Liability Insurance ISF	43.0	0.073%	\$400	-	\$400	\$1	\$401
410-Unemployment Insurance ISF	4.0	0.007%	\$37	-	\$37	\$0	\$37
411-Medical Malpractice ISF	3.0	0.005%	\$28	-	\$28	\$0	\$28
413-OPEB ISF	1.0	0.002%	\$9	-	\$9	\$0	\$9
425-Airports	1,349.0	2.283%	\$12,539	-	\$12,539	\$29	\$12,568
427-Golf Courses	1,129.0	1.910%	\$10,494	-	\$10,494	\$24	\$10,519
720-APCD	676.0	1.144%	\$6,284	(\$8,910)	(\$2,626)	\$15	(\$2,612)
760-Pension Trust	11.0	0.019%	\$102	-	\$102	\$0	\$102
791-Law Library	112.0	0.190%	\$1,041	-	\$1,041	\$2	\$1,043
999-Other	6,426.0	10.873%	\$59,731	-	\$59,731	\$139	\$59,870
222-Regional Parks	1,981.0	3.352%	\$18,414	-	\$18,414	\$43	\$18,457

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.1

Detail Allocation - Accounts Payable (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
118-Talent Development	378.0	0.640%	\$3,514	-	\$3,514	\$8	\$3,522
119-Communication and Outreach	9.0	0.015%	\$84	-	\$84	\$0	\$84
Subtotals	59,099.0	100.000%	\$549,340	(\$10,283)	\$539,057	\$1,131	\$540,188
Direct Billed					\$10,283		\$10,283
Total Full Functional Cost					\$549,340		\$550,471

Allocation Basis: Number of claims and encumbrances processed.

Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.2

Detail Allocation - Payroll Processing

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	15.0	0.547%	\$2,880	-	\$2,880	-	\$2,880
111-County Counsel	21.0	0.766%	\$4,032	-	\$4,032	-	\$4,032
112-Human Resources	41.0	1.496%	\$7,871	-	\$7,871	-	\$7,871
113-Facilities Management	47.0	1.715%	\$9,023	-	\$9,023	-	\$9,023
114-Information Technology Department (ITD)	84.0	3.065%	\$16,126	-	\$16,126	-	\$16,126
116-Central Services	16.0	0.584%	\$3,072	-	\$3,072	-	\$3,072
117-Auditor-Controller-Treasurer-Tax Collector	58.0	2.116%	\$11,135	-	\$11,135	-	\$11,135
100-Board of Supervisors	13.0	0.474%	\$2,496	-	\$2,496	\$4	\$2,499
109-Assessor	70.0	2.554%	\$13,439	-	\$13,439	\$19	\$13,458
110-Clerk	22.0	0.803%	\$4,224	-	\$4,224	\$6	\$4,230
132-District Attorney	109.0	3.977%	\$20,926	-	\$20,926	\$30	\$20,956
134-Child Support Services	29.0	1.058%	\$5,567	-	\$5,567	\$8	\$5,575
136-Sheriff	435.0	15.870%	\$83,512	-	\$83,512	\$120	\$83,632
137-Animal Services	18.0	0.657%	\$3,456	-	\$3,456	\$5	\$3,461
138-Emergency Services	6.0	0.219%	\$1,152	-	\$1,152	\$2	\$1,154
139-Probation	161.0	5.874%	\$30,909	-	\$30,909	\$44	\$30,953
141-Ag Commissioner	49.0	1.788%	\$9,407	-	\$9,407	\$14	\$9,421
142-Planning	100.0	3.648%	\$19,198	-	\$19,198	\$28	\$19,226
160-Public Health	191.0	6.968%	\$36,668	-	\$36,668	\$53	\$36,721
166-Behavioral Health	303.0	11.054%	\$58,170	-	\$58,170	\$84	\$58,254
180-Social Services	486.0	17.731%	\$93,303	-	\$93,303	\$134	\$93,437
184-Law Enforcement Medical Care	2.0	0.073%	\$384	-	\$384	\$1	\$385
186-Veteran's Services	7.0	0.255%	\$1,344	-	\$1,344	\$2	\$1,346
215-Farm Advisor	6.0	0.219%	\$1,152	-	\$1,152	\$2	\$1,154
305-Parks	29.0	1.058%	\$5,567	-	\$5,567	\$8	\$5,575
375-Driving Under the Influence	12.0	0.438%	\$2,304	-	\$2,304	\$3	\$2,307
377-Library	82.0	2.992%	\$15,742	-	\$15,742	\$23	\$15,765

Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.2

Detail Allocation - Payroll Processing (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
405-Public Works	235.0	8.574%	\$45,115	-	\$45,115	\$65	\$45,180
407-Fleet	12.0	0.438%	\$2,304	-	\$2,304	\$3	\$2,307
425-Airports	20.0	0.730%	\$3,840	-	\$3,840	\$6	\$3,845
427-Golf Courses	15.0	0.547%	\$2,880	-	\$2,880	\$4	\$2,884
720-APCD	21.0	0.766%	\$4,032	(\$8,000)	(\$3,968)	\$6	(\$3,963)
222-Regional Parks	23.0	0.839%	\$4,416	-	\$4,416	\$6	\$4,422
118-Talent Development	2.0	0.073%	\$384	-	\$384	\$1	\$385
119-Communication and Outreach	1.0	0.036%	\$192	-	\$192	\$0	\$192
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	2,741.0	100.000%	\$526,219	(\$8,000)	\$518,219	\$678	\$518,898
Direct Billed					\$8,000		\$8,000
Total Full Functional Cost					\$526,219		\$526,898

Allocation Basis: Number of employees for each department

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Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.3

Detail Allocation - Enterprise Financial System

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	2,847,829.63	0.533%	\$14,039	-	\$14,039	-	\$14,039
111-County Counsel	4,276,168.23	0.800%	\$21,080	-	\$21,080	-	\$21,080
112-Human Resources	6,766,591.14	1.266%	\$33,357	-	\$33,357	-	\$33,357
113-Facilities Management	8,257,468.05	1.545%	\$40,707	-	\$40,707	-	\$40,707
114-Information Technology Department (ITD)	17,659,781.36	3.305%	\$87,057	-	\$87,057	-	\$87,057
116-Central Services	2,462,813.06	0.461%	\$12,141	-	\$12,141	-	\$12,141
117-Auditor-Controller-Treasurer-Tax Collector	8,131,455.93	1.522%	\$40,085	-	\$40,085	-	\$40,085
200-Maintenance Projects	4,036,765.78	0.755%	\$19,900	-	\$19,900	\$25	\$19,924
100-Board of Supervisors	1,713,751.92	0.321%	\$8,448	-	\$8,448	\$10	\$8,459
109-Assessor	10,359,051.76	1.938%	\$51,067	-	\$51,067	\$63	\$51,130
110-Clerk	3,247,360.46	0.608%	\$16,008	-	\$16,008	\$20	\$16,028
130-Waste Mgmt	808,126.12	0.151%	\$3,984	-	\$3,984	\$5	\$3,989
131-Grand Jury	67,149.11	0.013%	\$331	-	\$331	\$0	\$331
132-District Attorney	18,427,183.77	3.448%	\$90,840	-	\$90,840	\$112	\$90,952
134-Child Support Services	3,916,060.27	0.733%	\$19,305	-	\$19,305	\$24	\$19,329
135-Public Defender	7,402,153.74	1.385%	\$36,490	-	\$36,490	\$45	\$36,535
136-Sheriff	82,976,768.1	15.527%	\$409,049	-	\$409,049	\$504	\$409,553
137-Animal Services	2,530,889.96	0.474%	\$12,476	-	\$12,476	\$15	\$12,492
138-Emergency Services	1,728,234.47	0.323%	\$8,520	-	\$8,520	\$10	\$8,530
139-Probation	23,307,073.24	4.361%	\$114,896	-	\$114,896	\$142	\$115,038
140-County Fire	23,262,898.65	4.353%	\$114,679	-	\$114,679	\$141	\$114,820
141-Ag Commissioner	6,405,293.88	1.199%	\$31,576	-	\$31,576	\$39	\$31,615
142-Planning	15,243,069.55	2.852%	\$75,143	-	\$75,143	\$93	\$75,236
160-Public Health	30,554,941.03	5.718%	\$150,626	-	\$150,626	\$186	\$150,812
166-Behavioral Health	75,926,236.75	14.208%	\$374,292	-	\$374,292	\$461	\$374,753
180-Social Services	66,008,764.34	12.352%	\$325,402	-	\$325,402	\$401	\$325,803
184-Law Enforcement Medical Care	8,132,410.56	1.522%	\$40,090	-	\$40,090	\$49	\$40,140

Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.3

Detail Allocation - Enterprise Financial System (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
186-Veteran's Services	788,188.85	0.147%	\$3,886	-	\$3,886	\$5	\$3,890
201-Public Works Special Services	3,142,533.46	0.588%	\$15,492	-	\$15,492	\$19	\$15,511
215-Farm Advisor	606,010.51	0.113%	\$2,987	-	\$2,987	\$4	\$2,991
245-Roads	18,147,682.08	3.396%	\$89,462	-	\$89,462	\$110	\$89,573
266-County Wide Automation	22,909.94	0.004%	\$113	-	\$113	\$0	\$113
290-Community Development	925,359.77	0.173%	\$4,562	-	\$4,562	\$6	\$4,567
305-Parks	5,697,756.1	1.066%	\$28,088	-	\$28,088	\$35	\$28,123
330-Wildlife and Grazing	3,013.04	0.001%	\$15	-	\$15	\$0	\$15
331-Fish and Game	23,479.4	0.004%	\$116	-	\$116	\$0	\$116
351-Emergency Medical Services	377,219.435	0.071%	\$1,860	-	\$1,860	\$2	\$1,862
375-Driving Under the Influence	1,433,718.41	0.268%	\$7,068	-	\$7,068	\$9	\$7,076
377-Library	10,443,450.32	1.954%	\$51,483	-	\$51,483	\$63	\$51,546
405-Public Works	21,094,200.0	3.947%	\$103,988	-	\$103,988	\$128	\$104,116
407-Fleet	4,630,972.4	0.867%	\$22,829	-	\$22,829	\$28	\$22,857
408-Workers' Comp ISF	4,584,086.28	0.858%	\$22,598	-	\$22,598	\$28	\$22,626
409-Liability Insurance ISF	3,590,875.01	0.672%	\$17,702	-	\$17,702	\$22	\$17,724
410-Unemployment Insurance ISF	31,256.24	0.006%	\$154	-	\$154	\$0	\$154
411-Medical Malpractice ISF	440,578.12	0.082%	\$2,172	-	\$2,172	\$3	\$2,175
413-OPEB ISF	192,915.0	0.036%	\$951	-	\$951	\$1	\$952
425-Airports	6,029,019.92	1.128%	\$29,721	-	\$29,721	\$37	\$29,758
427-Golf Courses	2,604,751.52	0.487%	\$12,841	-	\$12,841	\$16	\$12,856
430-Los Osos Sewer System	3,806,253.05	0.712%	\$18,764	-	\$18,764	\$23	\$18,787
720-APCD	3,952,339.69	0.740%	\$19,484	(\$28,010)	(\$8,526)	\$24	(\$8,502)
760-Pension Trust	78,485.8	0.015%	\$387	-	\$387	\$0	\$387
222-Regional Parks	4,665,106.2	0.873%	\$22,997	-	\$22,997	\$28	\$23,026
118-Talent Development	496,325.48	0.093%	\$2,447	-	\$2,447	\$3	\$2,450
119-Communication and Outreach	135,324.02	0.025%	\$667	-	\$667	\$1	\$668

Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.3

Detail Allocation - Enterprise Financial System (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	534,400,100.905	100.000%	\$2,634,422	(\$28,010)	\$2,606,412	\$2,940	\$2,609,352
Direct Billed					\$28,010		\$28,010
Total Full Functional Cost					\$2,634,422		\$2,637,362

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

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Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.4

Detail Allocation - Audit and Special Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
999-Other	22,123.2	100.000%	\$39,783	(\$11,195)	\$28,588	\$905	\$29,492
Subtotals	22,123.2	100.000%	\$39,783	(\$11,195)	\$28,588	\$905	\$29,492
Direct Billed					\$11,195		\$11,195
Total Full Functional Cost					\$39,783		\$40,687

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

Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.5

Detail Allocation - Warrant Reconciliation

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	228.0	0.283%	\$1,968	-	\$1,968	-	\$1,968
111-County Counsel	313.0	0.389%	\$2,702	-	\$2,702	-	\$2,702
112-Human Resources	429.0	0.533%	\$3,703	-	\$3,703	-	\$3,703
113-Facilities Management	3,646.0	4.532%	\$31,475	-	\$31,475	-	\$31,475
114-Information Technology Department (ITD)	1,249.0	1.552%	\$10,782	-	\$10,782	-	\$10,782
116-Central Services	424.0	0.527%	\$3,660	-	\$3,660	-	\$3,660
117-Auditor-Controller-Treasurer-Tax Collector	348.0	0.433%	\$3,004	-	\$3,004	-	\$3,004
200-Maintenance Projects	233.0	0.290%	\$2,011	-	\$2,011	\$3	\$2,014
100-Board of Supervisors	100.0	0.124%	\$863	-	\$863	\$1	\$864
106-Contributions to Other Agencies	185.0	0.230%	\$1,597	-	\$1,597	\$2	\$1,599
109-Assessor	325.0	0.404%	\$2,806	-	\$2,806	\$4	\$2,810
110-Clerk	962.0	1.196%	\$8,305	-	\$8,305	\$12	\$8,316
130-Waste Mgmt	173.0	0.215%	\$1,493	-	\$1,493	\$2	\$1,496
131-Grand Jury	238.0	0.296%	\$2,055	-	\$2,055	\$3	\$2,057
132-District Attorney	1,407.0	1.749%	\$12,146	-	\$12,146	\$17	\$12,163
134-Child Support Services	336.0	0.418%	\$2,901	-	\$2,901	\$4	\$2,905
135-Public Defender	1,313.0	1.632%	\$11,335	-	\$11,335	\$16	\$11,351
136-Sheriff	4,269.0	5.306%	\$36,853	-	\$36,853	\$52	\$36,905
137-Animal Services	792.0	0.984%	\$6,837	-	\$6,837	\$10	\$6,847
138-Emergency Services	253.0	0.314%	\$2,184	-	\$2,184	\$3	\$2,187
139-Probation	7,969.0	9.905%	\$68,794	-	\$68,794	\$98	\$68,891
140-County Fire	2,308.0	2.869%	\$19,924	-	\$19,924	\$28	\$19,952
141-Ag Commissioner	707.0	0.879%	\$6,103	-	\$6,103	\$9	\$6,112
142-Planning	843.0	1.048%	\$7,277	-	\$7,277	\$10	\$7,288
160-Public Health	2,832.0	3.520%	\$24,448	-	\$24,448	\$35	\$24,482
166-Behavioral Health	4,876.0	6.060%	\$42,093	-	\$42,093	\$60	\$42,153
180-Social Services	14,357.0	17.844%	\$123,939	-	\$123,939	\$176	\$124,115

Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.5

Detail Allocation - Warrant Reconciliation (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
184-Law Enforcement Medical Care	77.0	0.096%	\$665	-	\$665	\$1	\$666
186-Veteran's Services	104.0	0.129%	\$898	-	\$898	\$1	\$899
201-Public Works Special Services	84.0	0.104%	\$725	-	\$725	\$1	\$726
215-Farm Advisor	139.0	0.173%	\$1,200	-	\$1,200	\$2	\$1,202
245-Roads	1,593.0	1.980%	\$13,752	-	\$13,752	\$20	\$13,771
266-County Wide Automation	6.0	0.007%	\$52	-	\$52	\$0	\$52
277-CSAC Debt Service	5.0	0.006%	\$43	-	\$43	\$0	\$43
290-Community Development	26.0	0.032%	\$224	-	\$224	\$0	\$225
305-Parks	2,441.0	3.034%	\$21,072	-	\$21,072	\$30	\$21,102
331-Fish and Game	10.0	0.012%	\$86	-	\$86	\$0	\$86
351-Emergency Medical Services	10.0	0.012%	\$86	-	\$86	\$0	\$86
375-Driving Under the Influence	117.0	0.145%	\$1,010	-	\$1,010	\$1	\$1,011
377-Library	2,107.0	2.619%	\$18,189	-	\$18,189	\$26	\$18,215
405-Public Works	8,260.0	10.266%	\$71,306	-	\$71,306	\$101	\$71,407
407-Fleet	1,090.0	1.355%	\$9,410	-	\$9,410	\$13	\$9,423
408-Workers' Comp ISF	1,152.0	1.432%	\$9,945	-	\$9,945	\$14	\$9,959
409-Liability Insurance ISF	43.0	0.053%	\$371	-	\$371	\$1	\$372
410-Unemployment Insurance ISF	4.0	0.005%	\$35	-	\$35	\$0	\$35
411-Medical Malpractice ISF	3.0	0.004%	\$26	-	\$26	\$0	\$26
413-OPEB ISF	1.0	0.001%	\$9	-	\$9	\$0	\$9
425-Airports	1,349.0	1.677%	\$11,645	-	\$11,645	\$17	\$11,662
427-Golf Courses	1,129.0	1.403%	\$9,746	-	\$9,746	\$14	\$9,760
720-APCD	676.0	0.840%	\$5,836	(\$4,882)	\$954	\$8	\$962
760-Pension Trust	11.0	0.014%	\$95	-	\$95	\$0	\$95
791-Law Library	112.0	0.139%	\$967	-	\$967	\$1	\$968
999-Other	6,426.0	7.987%	\$55,473	-	\$55,473	\$79	\$55,552
222-Regional Parks	1,981.0	2.462%	\$17,101	-	\$17,101	\$24	\$17,126

Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.5

Detail Allocation - Warrant Reconciliation (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
118-Talent Development	378.0	0.470%	\$3,263	-	\$3,263	\$5	\$3,268
119-Communication and Outreach	9.0	0.011%	\$78	-	\$78	\$0	\$78
2nd Alloc Remains	-	0.000%	-	-	-	\$0	\$0
Subtotals	80,458.0	100.000%	\$694,565	(\$4,882)	\$689,683	\$905	\$690,588
Direct Billed					\$4,882		\$4,882
Total Full Functional Cost					\$694,565		\$695,470

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

Auditor-Controller-Treasurer-Tax Collector
Schedule 9.7

Summary of Allocated Costs

Department	Total	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Warrant Reconciliation
104-County Administrative Office	\$21,006	\$2,119	\$2,880	\$14,039	-	\$1,968
111-County Counsel	\$30,723	\$2,909	\$4,032	\$21,080	-	\$2,702
112-Human Resources	\$48,919	\$3,988	\$7,871	\$33,357	-	\$3,703
113-Facilities Management	\$115,095	\$33,891	\$9,023	\$40,707	-	\$31,475
114-Information Technology Department (ITD)	\$125,575	\$11,610	\$16,126	\$87,057	-	\$10,782
116-Central Services	\$22,814	\$3,941	\$3,072	\$12,141	-	\$3,660
117-Auditor-Controller-Treasurer-Tax Collector	\$57,459	\$3,235	\$11,135	\$40,085	-	\$3,004
200-Maintenance Projects	\$24,110	\$2,171	-	\$19,924	-	\$2,014
Subtotal for CSD	\$445,702	\$63,863	\$54,139	\$268,391	-	\$59,309
100-Board of Supervisors	\$12,754	\$932	\$2,499	\$8,459	-	\$864
106-Contributions to Other Agencies	\$3,323	\$1,724	-	-	-	\$1,599
109-Assessor	\$70,425	\$3,028	\$13,458	\$51,130	-	\$2,810
110-Clerk	\$37,537	\$8,963	\$4,230	\$16,028	-	\$8,316
130-Waste Mgmt	\$7,096	\$1,612	-	\$3,989	-	\$1,496
131-Grand Jury	\$4,606	\$2,217	-	\$331	-	\$2,057
132-District Attorney	\$137,180	\$13,109	\$20,956	\$90,952	-	\$12,163
134-Child Support Services	\$29,374	\$1,565	\$5,575	\$19,329	-	\$2,905
135-Public Defender	\$60,119	\$12,233	-	\$36,535	-	\$11,351
136-Sheriff	\$569,863	\$39,773	\$83,632	\$409,553	-	\$36,905
137-Animal Services	\$30,178	\$7,379	\$3,461	\$12,492	-	\$6,847
138-Emergency Services	\$14,228	\$2,357	\$1,154	\$8,530	-	\$2,187
139-Probation	\$221,171	\$6,289	\$30,953	\$115,038	-	\$68,891
140-County Fire	\$156,276	\$21,503	-	\$114,820	-	\$19,952
141-Ag Commissioner	\$53,734	\$6,587	\$9,421	\$31,615	-	\$6,112
142-Planning	\$109,603	\$7,854	\$19,226	\$75,236	-	\$7,288
160-Public Health	\$237,748	\$25,733	\$36,721	\$150,812	-	\$24,482
166-Behavioral Health	\$519,867	\$44,708	\$58,254	\$374,753	-	\$42,153

Auditor-Controller-Treasurer-Tax Collector
Schedule 9.7

Summary of Allocated Costs (continued)

Department	Total	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Warrant Reconciliation
180-Social Services	\$547,724	\$4,370	\$93,437	\$325,803	-	\$124,115
184-Law Enforcement Medical Care	\$41,907	\$717	\$385	\$40,140	-	\$666
186-Veteran's Services	\$7,104	\$969	\$1,346	\$3,890	-	\$899
201-Public Works Special Services	\$17,020	\$783	-	\$15,511	-	\$726
215-Farm Advisor	\$6,641	\$1,295	\$1,154	\$2,991	-	\$1,202
245-Roads	\$118,186	\$14,842	-	\$89,573	-	\$13,771
266-County Wide Automation	\$221	\$56	-	\$113	-	\$52
277-CSAC Debt Service	\$90	\$47	-	-	-	\$43
290-Community Development	\$5,034	\$242	-	\$4,567	-	\$225
305-Parks	\$77,543	\$22,742	\$5,575	\$28,123	-	\$21,102
330-Wildlife and Grazing	\$15	-	-	\$15	-	-
331-Fish and Game	\$296	\$93	-	\$116	-	\$86
351-Emergency Medical Services	\$1,958	\$9	-	\$1,862	-	\$86
375-Driving Under the Influence	\$11,485	\$1,090	\$2,307	\$7,076	-	\$1,011
377-Library	\$105,157	\$19,631	\$15,765	\$51,546	-	\$18,215
405-Public Works	\$297,660	\$76,957	\$45,180	\$104,116	-	\$71,407
407-Fleet	\$44,743	\$10,155	\$2,307	\$22,857	-	\$9,423
408-Workers' Comp ISF	\$43,318	\$10,733	-	\$22,626	-	\$9,959
409-Liability Insurance ISF	\$18,496	\$401	-	\$17,724	-	\$372
410-Unemployment Insurance ISF	\$226	\$37	-	\$154	-	\$35
411-Medical Malpractice ISF	\$2,228	\$28	-	\$2,175	-	\$26
413-OPEB ISF	\$970	\$9	-	\$952	-	\$9
425-Airports	\$57,833	\$12,568	\$3,845	\$29,758	-	\$11,662
427-Golf Courses	\$36,019	\$10,519	\$2,884	\$12,856	-	\$9,760
430-Los Osos Sewer System	\$18,787	-	-	\$18,787	-	-
720-APCD	(\$14,115)	(\$2,612)	(\$3,963)	(\$8,502)	-	\$962
760-Pension Trust	\$585	\$102	-	\$387	-	\$95
791-Law Library	\$2,012	\$1,043	-	-	-	\$968

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Auditor-Controller-Treasurer-Tax Collector
Schedule 9.7

Summary of Allocated Costs (continued)

Department	Total	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Warrant Reconciliation
999-Other	\$144,914	\$59,870	-	-	\$29,492	\$55,552
222-Regional Parks	\$63,030	\$18,457	\$4,422	\$23,026	-	\$17,126
118-Talent Development	\$9,624	\$3,522	\$385	\$2,450	-	\$3,268
119-Communication and Outreach	\$1,022	\$84	\$192	\$668	-	\$78
2nd Alloc Remains	(\$0)	-	(\$0)	(\$0)	-	\$0
Totals	\$4,388,518	\$540,188	\$518,898	\$2,609,352	\$29,492	\$690,588
Direct Billed	\$62,370	\$10,283	\$8,000	\$28,010	\$11,195	\$4,882
Total Full Functional Cost	\$4,450,888	\$550,471	\$526,898	\$2,637,362	\$40,687	\$695,470
Less Direct Billed	(\$62,370)	(\$10,283)	(\$8,000)	(\$28,010)	(\$11,195)	(\$4,882)
Less CSD Amounts	(\$445,702)	(\$63,863)	(\$54,139)	(\$268,391)	-	(\$59,309)
Total Receiving Department Allocation	\$3,942,816	\$476,325	\$464,759	\$2,340,961	\$29,492	\$631,279

Maintenance Projects
Schedule 10.1

Narrative

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

New Government Center- Allocated based on square footage occupied by department.

New Courthouse- Allocated based on square footage occupied by department.

Health Campus- Allocated based on square footage occupied by department.

Sierra Way- Allocated based on square footage occupied by department.

Kimball Building- Allocated based on square footage occupied per department

Atascadero Hospital- Allocated based on square footage occupied by department.

County Bank Building- Allocated based on square footage occupied by department.

Monterey Parking- Number of Spaces allocated to each department.

Building 1200- Allocated based on square footage occupied by department.

Old Courthouse- Allocated based on square footage occupied by department.

Courthouse Annex- Allocated based on square footage occupied by department

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

North County- Allocated based on square footage occupied by department

Maint Projects- Allocated to department receiving maintenance services.

Maintenance Projects
Schedule 10.1

Narrative (continued)

Longbranch- Allocated based on square footage occupied by department

Maintenance Projects
Schedule 10.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$381,562	-	\$381,562	-	
	Total for C/A	\$381,562	-	\$381,562	-	
REV	Revenue	\$167,123	-	\$167,123	-	
	Total for REV	\$167,123	-	\$167,123	-	

Total per Books	\$548,685
Less General Government	-
Less Off the Top	-
Less Direct Billed	(\$548,685)
Difference	-

Maintenance Projects
Schedule 10.3

Labor Distribution Summary

No Labor Distribution

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Maintenance Projects
Schedule 10.4

Schedule of costs to be allocated

		Amount	General & Admin	New Government Center	New Courthouse	Health Campus	Sierra Way	Kimball Building
<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								
	DIST							
MAINTENANCE COSTS	PROP	\$4,036,766	\$118,023	\$316,752	\$5,207	\$119,586	\$2,023	\$14,927
EQUIPMENT	PROP	-	-	-	-	-	-	-
REVENUE	PROP	-	-	-	-	-	-	-
TRANSFERS IN	PROP	-	-	-	-	-	-	-
TRANSFERS OUT	PROP	-	-	-	-	-	-	-
Services and Supplies Subtotal		\$4,036,766	\$118,023	\$316,752	\$5,207	\$119,586	\$2,023	\$14,927
Cost Adjustments								
Cost Adjustments Subtotal		-	-	-	-	-	-	-
Reallocate Admin			(\$118,023)	\$9,540	\$157	\$3,602	\$61	\$450
Functional Costs		\$4,036,766	-	\$326,291	\$5,363	\$123,188	\$2,084	\$15,377

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Maintenance Projects
Schedule 10.4

Schedule of costs to be allocated (continued)

		Amount	Atascadero Hospital	County Bank Building	Monterey Parking	Building 1200	Old Courthouse	Courthouse Annex
<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							
MAINTENANCE COSTS	PROP	\$4,036,766	\$84,455	\$4,774	-	\$21,887	\$445,744	\$245,751
EQUIPMENT	PROP	-	-	-	-	-	-	-
REVENUE	PROP	-	-	-	-	-	-	-
TRANSFERS IN	PROP	-	-	-	-	-	-	-
TRANSFERS OUT	PROP	-	-	-	-	-	-	-
Services and Supplies Subtotal		\$4,036,766	\$84,455	\$4,774	-	\$21,887	\$445,744	\$245,751
Cost Adjustments								
Cost Adjustments Subtotal		-	-	-	-	-	-	-
Reallocate Admin			\$2,544	\$144	-	\$659	\$13,425	\$7,401
Functional Costs		\$4,036,766	\$86,998	\$4,918	-	\$22,546	\$459,169	\$253,152

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

Maintenance Projects
Schedule 10.4

Schedule of costs to be allocated (continued)

		Amount	Paso Health Facility	North County	Maint Projects	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					
MAINTENANCE COSTS	PROP	\$4,036,766	-	\$5,416	\$2,544,880	\$107,340
EQUIPMENT	PROP	-	-	-	-	-
REVENUE	PROP	-	-	-	-	-
TRANSFERS IN	PROP	-	-	-	-	-
TRANSFERS OUT	PROP	-	-	-	-	-
Services and Supplies Subtotal		\$4,036,766	-	\$5,416	\$2,544,880	\$107,340
Cost Adjustments						
Cost Adjustments Subtotal		-	-	-	-	-
Reallocate Admin			-	\$163	\$76,646	\$3,233
Functional Costs		\$4,036,766	-	\$5,579	\$2,621,526	\$110,573

Maintenance Projects
Schedule 10.5

Service to Service Costs

Department	First Incoming	Second Incoming	New Government				
			Center	New Courthouse	Health Campus	Sierra Way	Kimball Building
104-County Administrative Office	\$5,084	\$2,273	\$1,289	\$76	\$76	-	-
114-Information Technology Department (ITD)	\$72,695	\$13,327	\$15,076	\$887	\$887	-	-
116-Central Services	\$13,134	\$10,467	\$4,136	\$243	\$243	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$24,077	\$32	\$4,225	\$249	\$249	-	-
Subtotals	\$114,991	\$26,098	\$24,727	\$1,455	\$1,455	-	-
Functional Costs	\$4,036,766		\$326,291	\$5,363	\$123,188	\$2,084	\$15,377
Total Allocated Costs	\$4,177,855		\$351,018	\$6,818	\$124,642	\$2,084	\$15,377

Maintenance Projects
Schedule 10.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Atascadero Hospital	County Bank Building	Monterey Parking	Building 1200	Old Courthouse
104-County Administrative Office	\$5,084	\$2,273	-	-	-	-	-
114-Information Technology Department (ITD)	\$72,695	\$13,327	-	-	-	-	-
116-Central Services	\$13,134	\$10,467	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$24,077	\$32	-	-	-	-	-
Subtotals	\$114,991	\$26,098	-	-	-	-	-
Functional Costs	\$4,036,766		\$86,998	\$4,918		\$22,546	\$459,169
Total Allocated Costs	\$4,177,855		\$86,998	\$4,918		\$22,546	\$459,169

Maintenance Projects
Schedule 10.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Courthouse Annex	Paso Health Facility	North County	Maint Projects	Longbranch
104-County Administrative Office	\$5,084	\$2,273	\$76	\$228	-	\$5,613	-
114-Information Technology Department (ITD)	\$72,695	\$13,327	\$887	\$2,660	-	\$65,625	-
116-Central Services	\$13,134	\$10,467	\$243	\$730	-	\$18,005	-
117-Auditor-Controller-Treasurer-Tax Collector	\$24,077	\$32	\$249	\$746	-	\$18,393	-
Subtotals	\$114,991	\$26,098	\$1,455	\$4,364	-	\$107,635	-
Functional Costs	\$4,036,766		\$253,152		\$5,579	\$2,621,526	\$110,573
Total Allocated Costs	\$4,177,855		\$254,607	\$4,364	\$5,579	\$2,729,161	\$110,573

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Maintenance Projects
Schedule 10.6.1

Detail Allocation - New Government Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	7,852.0	7.550%	\$26,157	-	\$26,157	-	\$26,157
111-County Counsel	9,805.0	9.428%	\$32,662	-	\$32,662	-	\$32,662
112-Human Resources	8,462.0	8.137%	\$28,189	-	\$28,189	-	\$28,189
113-Facilities Management	1,684.0	1.619%	\$5,610	-	\$5,610	-	\$5,610
116-Central Services	1,954.0	1.879%	\$6,509	-	\$6,509	-	\$6,509
117-Auditor-Controller-Treasurer-Tax Collector	24,296.0	23.362%	\$80,935	-	\$80,935	-	\$80,935
100-Board of Supervisors	12,364.0	11.888%	\$41,187	-	\$41,187	\$1,132	\$42,319
109-Assessor	22,935.0	22.053%	\$76,401	-	\$76,401	\$2,100	\$78,501
110-Clerk	12,636.0	12.150%	\$42,093	-	\$42,093	\$1,157	\$43,250
138-Emergency Services	2,012.0	1.935%	\$6,702	-	\$6,702	\$184	\$6,887
2nd Alloc Remains	-	0.000%	-	-	-	\$0	\$0
Subtotals	104,000.0	100.000%	\$346,444	-	\$346,444	\$4,574	\$351,018
Direct Billed							
Total Full Functional Cost					\$346,444		\$351,018

Allocation Basis: Square Footage

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

Maintenance Projects
Schedule 10.6.2

Detail Allocation - New Courthouse

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	406.0	0.569%	\$37	-	\$37	-	\$37
116-Central Services	8,563.0	11.991%	\$785	-	\$785	-	\$785
999-Other	62,445.0	87.441%	\$5,726	-	\$5,726	\$269	\$5,995
Subtotals	71,414.0	100.000%	\$6,549	-	\$6,549	\$269	\$6,818
Direct Billed						-	-
Total Full Functional Cost					\$6,549		\$6,818

Allocation Basis: Square Footage

Maintenance Projects
Schedule 10.6.3

Detail Allocation - Health Campus

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
137-Animal Services	731.0	1.007%	\$1,253	-	\$1,253	\$3	\$1,256
160-Public Health	31,026.0	42.754%	\$53,175	-	\$53,175	\$115	\$53,290
166-Behavioral Health	33,974.0	46.817%	\$58,228	-	\$58,228	\$126	\$58,354
375-Driving Under the Influence	1,211.0	1.669%	\$2,076	-	\$2,076	\$4	\$2,080
999-Other	5,626.0	7.753%	\$9,642	-	\$9,642	\$21	\$9,663
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	72,568.0	100.000%	\$124,373	-	\$124,373	\$269	\$124,642
Direct Billed							
Total Full Functional Cost					\$124,373		\$124,642

Allocation Basis: Square Footage

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

Maintenance Projects
Schedule 10.6.4

Detail Allocation - Sierra Way

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
141-Ag Commissioner	8,366.0	41.492%	\$865	-	\$865	-	\$865
160-Public Health	5,790.0	28.716%	\$598	-	\$598	-	\$598
215-Farm Advisor	6,007.0	29.792%	\$621	-	\$621	-	\$621
Subtotals	20,163.0	100.000%	\$2,084	-	\$2,084	-	\$2,084
Direct Billed						-	-
Total Full Functional Cost					\$2,084		\$2,084

Allocation Basis: Square Footage

Maintenance Projects
Schedule 10.6.5

Detail Allocation - Kimball Building

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	120.0	0.675%	\$104	-	\$104	-	\$104
113-Facilities Management	3,979.0	22.366%	\$3,439	-	\$3,439	-	\$3,439
117-Auditor-Controller-Treasurer-Tax Collector	1,823.0	10.247%	\$1,576	-	\$1,576	-	\$1,576
305-Parks	3,148.0	17.695%	\$2,721	-	\$2,721	(\$0)	\$2,721
405-Public Works	4,121.0	23.165%	\$3,562	-	\$3,562	(\$0)	\$3,562
999-Other	2,670.0	15.008%	\$2,308	-	\$2,308	(\$0)	\$2,308
222-Regional Parks	1,929.0	10.843%	\$1,667	-	\$1,667	(\$0)	\$1,667
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	17,790.0	100.000%	\$15,377	-	\$15,377	(\$0)	\$15,377
Direct Billed							
Total Full Functional Cost					\$15,377		\$15,377

Allocation Basis: Square Footage

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

Maintenance Projects
Schedule 10.6.6

Detail Allocation - Atascadero Hospital

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160-Public Health	1,679.0	13.662%	\$11,885	-	\$11,885	-	\$11,885
166-Behavioral Health	10,611.0	86.338%	\$75,113	-	\$75,113	-	\$75,113
Subtotals	12,290.0	100.000%	\$86,998	-	\$86,998	-	\$86,998
Direct Billed							
Total Full Functional Cost					\$86,998		\$86,998

Allocation Basis: Square Footage

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

Maintenance Projects
Schedule 10.6.7

Detail Allocation - County Bank Building

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
116-Central Services	4,192.0	46.864%	\$2,305	-	\$2,305	-	\$2,305
405-Public Works	4,753.0	53.136%	\$2,613	-	\$2,613	\$0	\$2,613
Subtotals	8,945.0	100.000%	\$4,918	-	\$4,918	\$0	\$4,918
Direct Billed							
Total Full Functional Cost					\$4,918		\$4,918

Allocation Basis: Square Footage

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

Maintenance Projects
Schedule 10.6.8

Detail Allocation - Monterey Parking

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	8.0	7.407%	-	-	-	-	-
111-County Counsel	7.0	6.481%	-	-	-	-	-
112-Human Resources	4.0	3.704%	-	-	-	-	-
114-Information Technology Department (ITD)	12.0	11.111%	-	-	-	-	-
116-Central Services	2.0	1.852%	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	7.0	6.481%	-	-	-	-	-
109-Assessor	2.0	1.852%	-	-	-	-	-
132-District Attorney	1.0	0.926%	-	-	-	-	-
139-Probation	1.0	0.926%	-	-	-	-	-
142-Planning	8.0	7.407%	-	-	-	-	-
160-Public Health	1.0	0.926%	-	-	-	-	-
180-Social Services	1.0	0.926%	-	-	-	-	-
305-Parks	5.0	4.630%	-	-	-	-	-
405-Public Works	29.0	26.852%	-	-	-	-	-
407-Fleet	2.0	1.852%	-	-	-	-	-
999-Other	15.0	13.889%	-	-	-	-	-
222-Regional Parks	3.0	2.778%	-	-	-	-	-
Subtotals	108.0	100.000%	-	-	-	-	-
Direct Billed							
Total Full Functional Cost							

Allocation Basis: Number of Spaces

Maintenance Projects
Schedule 10.6.9

Detail Allocation - Building 1200

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111-County Counsel	342.0	0.681%	\$154	-	\$154	-	\$154
112-Human Resources	120.0	0.239%	\$54	-	\$54	-	\$54
113-Facilities Management	19,812.0	39.475%	\$8,900	-	\$8,900	-	\$8,900
114-Information Technology Department (ITD)	1,230.0	2.451%	\$553	-	\$553	-	\$553
116-Central Services	6,961.0	13.870%	\$3,127	-	\$3,127	-	\$3,127
117-Auditor-Controller-Treasurer-Tax Collector	3,061.0	6.099%	\$1,375	-	\$1,375	-	\$1,375
109-Assessor	394.0	0.785%	\$177	-	\$177	-	\$177
110-Clerk	5,124.0	10.209%	\$2,302	-	\$2,302	-	\$2,302
132-District Attorney	637.0	1.269%	\$286	-	\$286	-	\$286
136-Sheriff	304.0	0.606%	\$137	-	\$137	-	\$137
138-Emergency Services	2,971.0	5.920%	\$1,335	-	\$1,335	-	\$1,335
139-Probation	298.0	0.594%	\$134	-	\$134	-	\$134
160-Public Health	631.0	1.257%	\$283	-	\$283	-	\$283
305-Parks	120.0	0.239%	\$54	-	\$54	-	\$54
377-Library	3,096.0	6.169%	\$1,391	-	\$1,391	-	\$1,391
405-Public Works	1,198.0	2.387%	\$538	-	\$538	-	\$538
999-Other	3,890.0	7.751%	\$1,748	-	\$1,748	-	\$1,748
Subtotals	50,189.0	100.000%	\$22,546	-	\$22,546	-	\$22,546
Direct Billed							
Total Full Functional Cost					\$22,546		\$22,546

Allocation Basis: Square Footage

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Maintenance Projects
Schedule 10.6.10

Detail Allocation - Old Courthouse

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	24,427.0	38.173%	\$175,277	-	\$175,277	-	\$175,277
132-District Attorney	1,246.0	1.947%	\$8,941	-	\$8,941	-	\$8,941
142-Planning	19,217.0	30.031%	\$137,892	-	\$137,892	-	\$137,892
405-Public Works	19,101.0	29.850%	\$137,060	-	\$137,060	-	\$137,060
999-Other	-	0.000%	-	(\$311)	(\$311)	-	(\$311)
Subtotals	63,991.0	100.000%	\$459,169	(\$311)	\$458,858	-	\$458,858
Direct Billed					\$311		\$311
Total Full Functional Cost					\$459,169		\$459,169

Allocation Basis: Square Footage

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

Maintenance Projects
Schedule 10.6.11

Detail Allocation - Courthouse Annex

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
132-District Attorney	33,948.0	63.245%	\$160,856	-	\$160,856	\$170	\$161,026
136-Sheriff	1,583.0	2.949%	\$7,501	-	\$7,501	\$8	\$7,509
139-Probation	1,702.0	3.171%	\$8,065	-	\$8,065	\$9	\$8,073
142-Planning	7,956.0	14.822%	\$37,698	-	\$37,698	\$40	\$37,738
405-Public Works	4,424.0	8.242%	\$20,962	-	\$20,962	\$22	\$20,984
999-Other	4,064.0	7.571%	\$19,256	(\$141,812)	(\$122,556)	\$20	(\$122,535)
Subtotals	53,677.0	100.000%	\$254,338	(\$141,812)	\$112,526	\$269	\$112,795
Direct Billed					\$141,812		\$141,812
Total Full Functional Cost					\$254,338		\$254,607

Allocation Basis: Square Footage

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

Maintenance Projects
Schedule 10.6.12

Detail Allocation - Paso Health Facility

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160-Public Health	5,078.0	100.000%	\$3,556	-	\$3,556	\$807	\$4,364
Subtotals	5,078.0	100.000%	\$3,556	-	\$3,556	\$807	\$4,364
Direct Billed							
Total Full Functional Cost					\$3,556		\$4,364

Allocation Basis: Square Footage

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

Maintenance Projects
Schedule 10.6.13

Detail Allocation - North County

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
109-Assessor	3,045.0	14.488%	\$808	-	\$808	-	\$808
110-Clerk	264.0	1.256%	\$70	-	\$70	-	\$70
142-Planning	1,181.0	5.619%	\$314	-	\$314	-	\$314
377-Library	16,527.0	78.636%	\$4,387	-	\$4,387	-	\$4,387
Subtotals	21,017.0	100.000%	\$5,579	-	\$5,579	-	\$5,579
Direct Billed						-	-
Total Full Functional Cost					\$5,579		\$5,579

Allocation Basis: Square Footage

Maintenance Projects
Schedule 10.6.14

Detail Allocation - Maint Projects

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	149,368.76	5.869%	\$159,016	(\$25,000)	\$134,016	-	\$134,016
113-Facilities Management	580.63	0.023%	\$618	-	\$618	-	\$618
114-Information Technology Department (ITD)	3,231.81	0.127%	\$3,441	-	\$3,441	-	\$3,441
116-Central Services	302,297.01	11.879%	\$321,822	-	\$321,822	-	\$321,822
136-Sheriff	584,336.29	22.961%	\$622,078	-	\$622,078	\$5,568	\$627,646
139-Probation	128,156.01	5.036%	\$136,433	-	\$136,433	\$1,221	\$137,655
140-County Fire	26,703.04	1.049%	\$28,428	-	\$28,428	\$254	\$28,682
160-Public Health	73,167.49	2.875%	\$77,893	-	\$77,893	\$697	\$78,591
166-Behavioral Health	17,398.2	0.684%	\$18,522	-	\$18,522	\$166	\$18,688
180-Social Services	26,160.07	1.028%	\$27,850	-	\$27,850	\$249	\$28,099
245-Roads	314,819.2	12.371%	\$335,153	-	\$335,153	\$3,000	\$338,153
305-Parks	150,826.27	5.927%	\$160,568	-	\$160,568	\$1,437	\$162,005
375-Driving Under the Influence	5,500.08	0.216%	\$5,855	(\$5,500)	\$355	\$52	\$408
377-Library	313,978.68	12.338%	\$334,258	(\$82,445)	\$251,813	\$2,992	\$254,805
405-Public Works	187,391.72	7.363%	\$199,495	(\$188,398)	\$11,097	\$1,786	\$12,883
407-Fleet	77,739.1	3.055%	\$82,760	-	\$82,760	\$741	\$83,501
408-Workers' Comp ISF	29,260.9	1.150%	\$31,151	(\$37,219)	(\$6,068)	\$279	(\$5,789)
409-Liability Insurance ISF	58,870.32	2.313%	\$62,673	(\$68,000)	(\$5,327)	\$561	(\$4,766)
427-Golf Courses	11,434.03	0.449%	\$12,173	-	\$12,173	\$109	\$12,281
999-Other	83,660.71	3.287%	\$89,064	-	\$89,064	\$797	\$89,861
Subtotals	2,544,880.32	100.000%	\$2,709,251	(\$406,562)	\$2,302,689	\$19,910	\$2,322,599
Direct Billed					\$406,562		\$406,562
Total Full Functional Cost					\$2,709,251		\$2,729,161

Allocation Basis: Actual Costs

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

Maintenance Projects
Schedule 10.6.15

Detail Allocation - Longbranch

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
139-Probation	661.0	8.899%	\$9,840	-	\$9,840	\$0	\$9,840
166-Behavioral Health	5,954.0	80.156%	\$88,631	-	\$88,631	\$0	\$88,631
375-Driving Under the Influence	813.0	10.945%	\$12,102	-	\$12,102	\$0	\$12,102
Subtotals	7,428.0	100.000%	\$110,573	-	\$110,573	\$0	\$110,573
Direct Billed							
Total Full Functional Cost					\$110,573		\$110,573

Allocation Basis: Square Footage

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

Maintenance Projects
Schedule 10.7

Summary of Allocated Costs

Department	Total	New Government					Atascadero Hospital
		Center	New Courthouse	Health Campus	Sierra Way	Kimball Building	
104-County Administrative Office	\$160,173	\$26,157	-	-	-	-	-
111-County Counsel	\$32,816	\$32,662	-	-	-	-	-
112-Human Resources	\$28,346	\$28,189	-	-	-	\$104	-
113-Facilities Management	\$18,567	\$5,610	-	-	-	\$3,439	-
114-Information Technology Department (ITD)	\$179,307	-	\$37	-	-	-	-
116-Central Services	\$334,548	\$6,509	\$785	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$83,886	\$80,935	-	-	-	\$1,576	-
Subtotal for CSD	\$837,643	\$180,061	\$822	-	-	\$5,119	-
100-Board of Supervisors	\$42,319	\$42,319	-	-	-	-	-
109-Assessor	\$79,487	\$78,501	-	-	-	-	-
110-Clerk	\$45,622	\$43,250	-	-	-	-	-
132-District Attorney	\$170,253	-	-	-	-	-	-
136-Sheriff	\$635,291	-	-	-	-	-	-
137-Animal Services	\$1,256	-	-	\$1,256	-	-	-
138-Emergency Services	\$8,221	\$6,887	-	-	-	-	-
139-Probation	\$155,701	-	-	-	-	-	-
140-County Fire	\$28,682	-	-	-	-	-	-
141-Ag Commissioner	\$865	-	-	-	\$865	-	-
142-Planning	\$175,943	-	-	-	-	-	-
160-Public Health	\$149,011	-	-	\$53,290	\$598	-	\$11,885
166-Behavioral Health	\$240,785	-	-	\$58,354	-	-	\$75,113
180-Social Services	\$28,099	-	-	-	-	-	-
215-Farm Advisor	\$621	-	-	-	\$621	-	-
245-Roads	\$338,153	-	-	-	-	-	-
305-Parks	\$164,780	-	-	-	-	\$2,721	-
375-Driving Under the Influence	\$14,590	-	-	\$2,080	-	-	-
377-Library	\$260,583	-	-	-	-	-	-

Maintenance Projects
Schedule 10.7

Summary of Allocated Costs (continued)

Department	Total	New Government					Atascadero Hospital
		Center	New Courthouse	Health Campus	Sierra Way	Kimball Building	
405-Public Works	\$177,640	-	-	-	-	\$3,562	-
407-Fleet	\$83,501	-	-	-	-	-	-
408-Workers' Comp ISF	(\$5,789)	-	-	-	-	-	-
409-Liability Insurance ISF	(\$4,766)	-	-	-	-	-	-
427-Golf Courses	\$12,281	-	-	-	-	-	-
999-Other	(\$13,271)	-	\$5,995	\$9,663	-	\$2,308	-
222-Regional Parks	\$1,667	-	-	-	-	\$1,667	-
2nd Alloc Remains	\$0	\$0	-	(\$0)	-	(\$0)	-
Totals	\$3,629,170	\$351,018	\$6,818	\$124,642	\$2,084	\$15,377	\$86,998
Direct Billed	\$548,685	-	-	-	-	-	-
Total Full Functional Cost	\$4,177,855	\$351,018	\$6,818	\$124,642	\$2,084	\$15,377	\$86,998
Less Direct Billed	(\$548,685)	-	-	-	-	-	-
Less CSD Amounts	(\$837,643)	(\$180,061)	(\$822)	-	-	(\$5,119)	-
Total Receiving Department Allocation	\$2,791,527	\$170,957	\$5,995	\$124,642	\$2,084	\$10,258	\$86,998

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

Maintenance Projects
Schedule 10.7

Summary of Allocated Costs (continued)

Department	Total	County Bank Building	Monterey Parking	Building 1200	Old Courthouse	Courthouse Annex	Paso Health Facility
104-County Administrative Office	\$160,173	-	-	-	-	-	-
111-County Counsel	\$32,816	-	-	\$154	-	-	-
112-Human Resources	\$28,346	-	-	\$54	-	-	-
113-Facilities Management	\$18,567	-	-	\$8,900	-	-	-
114-Information Technology Department (ITD)	\$179,307	-	-	\$553	\$175,277	-	-
116-Central Services	\$334,548	\$2,305	-	\$3,127	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$83,886	-	-	\$1,375	-	-	-
Subtotal for CSD	\$837,643	\$2,305	-	\$14,162	\$175,277	-	-
100-Board of Supervisors	\$42,319	-	-	-	-	-	-
109-Assessor	\$79,487	-	-	\$177	-	-	-
110-Clerk	\$45,622	-	-	\$2,302	-	-	-
132-District Attorney	\$170,253	-	-	\$286	\$8,941	\$161,026	-
136-Sheriff	\$635,291	-	-	\$137	-	\$7,509	-
137-Animal Services	\$1,256	-	-	-	-	-	-
138-Emergency Services	\$8,221	-	-	\$1,335	-	-	-
139-Probation	\$155,701	-	-	\$134	-	\$8,073	-
140-County Fire	\$28,682	-	-	-	-	-	-
141-Ag Commissioner	\$865	-	-	-	-	-	-
142-Planning	\$175,943	-	-	-	\$137,892	\$37,738	-
160-Public Health	\$149,011	-	-	\$283	-	-	\$4,364
166-Behavioral Health	\$240,785	-	-	-	-	-	-
180-Social Services	\$28,099	-	-	-	-	-	-
215-Farm Advisor	\$621	-	-	-	-	-	-
245-Roads	\$338,153	-	-	-	-	-	-
305-Parks	\$164,780	-	-	\$54	-	-	-
375-Driving Under the Influence	\$14,590	-	-	-	-	-	-
377-Library	\$260,583	-	-	\$1,391	-	-	-

Maintenance Projects
Schedule 10.7

Summary of Allocated Costs (continued)

Department	Total	County Bank				Courthouse	Paso Health
		Building	Monterey Parking	Building 1200	Old Courthouse	Annex	Facility
405-Public Works	\$177,640	\$2,613	-	\$538	\$137,060	\$20,984	-
407-Fleet	\$83,501	-	-	-	-	-	-
408-Workers' Comp ISF	(\$5,789)	-	-	-	-	-	-
409-Liability Insurance ISF	(\$4,766)	-	-	-	-	-	-
427-Golf Courses	\$12,281	-	-	-	-	-	-
999-Other	(\$13,271)	-	-	\$1,748	(\$311)	(\$122,535)	-
222-Regional Parks	\$1,667	-	-	-	-	-	-
2nd Alloc Remains	\$0	-	-	-	-	-	-
Totals	\$3,629,170	\$4,918	-	\$22,546	\$458,858	\$112,795	\$4,364
Direct Billed	\$548,685	-	-	-	\$311	\$141,812	-
Total Full Functional Cost	\$4,177,855	\$4,918	-	\$22,546	\$459,169	\$254,607	\$4,364
Less Direct Billed	(\$548,685)	-	-	-	(\$311)	(\$141,812)	-
Less CSD Amounts	(\$837,643)	(\$2,305)	-	(\$14,162)	(\$175,277)	-	-
Total Receiving Department Allocation	\$2,791,527	\$2,613	-	\$8,384	\$283,581	\$112,795	\$4,364

Maintenance Projects
Schedule 10.7

Summary of Allocated Costs (continued)

Department	Total	North County	Maint Projects	Longbranch
104-County Administrative Office	\$160,173	-	\$134,016	-
111-County Counsel	\$32,816	-	-	-
112-Human Resources	\$28,346	-	-	-
113-Facilities Management	\$18,567	-	\$618	-
114-Information Technology Department (ITD)	\$179,307	-	\$3,441	-
116-Central Services	\$334,548	-	\$321,822	-
117-Auditor-Controller-Treasurer-Tax Collector	\$83,886	-	-	-
Subtotal for CSD	\$837,643	-	\$459,897	-
100-Board of Supervisors	\$42,319	-	-	-
109-Assessor	\$79,487	\$808	-	-
110-Clerk	\$45,622	\$70	-	-
132-District Attorney	\$170,253	-	-	-
136-Sheriff	\$635,291	-	\$627,646	-
137-Animal Services	\$1,256	-	-	-
138-Emergency Services	\$8,221	-	-	-
139-Probation	\$155,701	-	\$137,655	\$9,840
140-County Fire	\$28,682	-	\$28,682	-
141-Ag Commissioner	\$865	-	-	-
142-Planning	\$175,943	\$314	-	-
160-Public Health	\$149,011	-	\$78,591	-
166-Behavioral Health	\$240,785	-	\$18,688	\$88,631
180-Social Services	\$28,099	-	\$28,099	-
215-Farm Advisor	\$621	-	-	-
245-Roads	\$338,153	-	\$338,153	-
305-Parks	\$164,780	-	\$162,005	-
375-Driving Under the Influence	\$14,590	-	\$408	\$12,102
377-Library	\$260,583	\$4,387	\$254,805	-

Maintenance Projects
Schedule 10.7

Summary of Allocated Costs (continued)

Department	Total	North County	Maint Projects	Longbranch
405-Public Works	\$177,640	-	\$12,883	-
407-Fleet	\$83,501	-	\$83,501	-
408-Workers' Comp ISF	(\$5,789)	-	(\$5,789)	-
409-Liability Insurance ISF	(\$4,766)	-	(\$4,766)	-
427-Golf Courses	\$12,281	-	\$12,281	-
999-Other	(\$13,271)	-	\$89,861	-
222-Regional Parks	\$1,667	-	-	-
2nd Alloc Remains	\$0	-	-	-
Totals	\$3,629,170	\$5,579	\$2,322,599	\$110,573
Direct Billed	\$548,685	-	\$406,562	-
Total Full Functional Cost	\$4,177,855	\$5,579	\$2,729,161	\$110,573
Less Direct Billed	(\$548,685)	-	(\$406,562)	-
Less CSD Amounts	(\$837,643)	-	(\$459,897)	-
Total Receiving Department Allocation	\$2,791,527	\$5,579	\$1,862,702	\$110,573

Talent Development
Schedule 11.1

Narrative

This department provides a variety of trainings for all County employees. Expenses are assigned to departments based on employee counts in each department at the end of the fiscal year. Tuition reimbursements are also provided to employees from this department, costs were assigned based on the department individual employees are employed in.

- Countywide Training-** Costs of providing training courses to all County departments.
- Tuition Reimbursement-** Costs to provide employees with bargained tuition reimbursements.

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Talent Development
Schedule 11.2

Revenue Reconciliation

No Revenue Reconciliation

Talent Development
Schedule 11.3

Labor Distribution Summary

No Labor Distribution

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

Talent Development
Schedule 11.4

Schedule of costs to be allocated

	Amount	General & Admin	Countywide Training	Tuition Reimbursement	Not Allowed
<i>Total %</i>			68.471%	0.000%	31.529%
Wages and Benefits					
Salaries	\$149,534	-	\$102,387	-	\$47,147
Benefits	-	-	-	-	-
Wages and Benefits Subtotal	\$149,534	-	\$102,387	-	\$47,147
Service And Supplies					
	DIST				
Service & Supplies	<i>PROP</i>	\$346,792	-	\$294,345	\$52,447
Services and Supplies Subtotal		\$346,792	-	\$294,345	\$52,447
Cost Adjustments					
Cost Adjustments Subtotal		-	-	-	-
Reallocate Admin					
		-	-	-	-
Functional Costs	\$496,326	-	\$396,732	\$52,447	\$47,147

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

Talent Development
Schedule 11.5

Service to Service Costs

Department	First Incoming	Second Incoming	Countywide Training	Tuition Reimbursement	Not Allowed
114-Information Technology Department (ITD)	\$4,676	\$926	\$3,836	-	\$1,766
Subtotals	\$4,676	\$926	\$3,836	-	\$1,766
Functional Costs		\$496,326	\$396,732	\$52,447	\$47,147
Total Allocated Costs		\$501,928	\$400,568	\$52,447	\$48,914

Talent Development
Schedule 11.6.1

Detail Allocation - Countywide Training

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	15.0	0.547%	\$2,189	-	\$2,189	-	\$2,189
111-County Counsel	21.0	0.766%	\$3,064	-	\$3,064	-	\$3,064
112-Human Resources	41.0	1.496%	\$5,982	-	\$5,982	-	\$5,982
113-Facilities Management	47.0	1.715%	\$6,858	-	\$6,858	-	\$6,858
114-Information Technology Department (ITD)	84.0	3.065%	\$12,256	-	\$12,256	-	\$12,256
116-Central Services	16.0	0.584%	\$2,335	-	\$2,335	-	\$2,335
117-Auditor-Controller-Treasurer-Tax Collector	58.0	2.116%	\$8,463	-	\$8,463	-	\$8,463
100-Board of Supervisors	13.0	0.474%	\$1,897	-	\$1,897	\$3	\$1,900
109-Assessor	70.0	2.554%	\$10,214	-	\$10,214	\$18	\$10,232
110-Clerk	22.0	0.803%	\$3,210	-	\$3,210	\$6	\$3,216
132-District Attorney	109.0	3.977%	\$15,904	-	\$15,904	\$28	\$15,932
134-Child Support Services	29.0	1.058%	\$4,231	-	\$4,231	\$7	\$4,239
136-Sheriff	435.0	15.870%	\$63,470	-	\$63,470	\$112	\$63,582
137-Animal Services	18.0	0.657%	\$2,626	-	\$2,626	\$5	\$2,631
138-Emergency Services	6.0	0.219%	\$875	-	\$875	\$2	\$877
139-Probation	161.0	5.874%	\$23,491	-	\$23,491	\$42	\$23,533
141-Ag Commissioner	49.0	1.788%	\$7,149	-	\$7,149	\$13	\$7,162
142-Planning	100.0	3.648%	\$14,591	-	\$14,591	\$26	\$14,617
160-Public Health	191.0	6.968%	\$27,868	-	\$27,868	\$49	\$27,918
166-Behavioral Health	303.0	11.054%	\$44,210	-	\$44,210	\$78	\$44,288
180-Social Services	486.0	17.731%	\$70,911	-	\$70,911	\$125	\$71,037
184-Law Enforcement Medical Care	2.0	0.073%	\$292	-	\$292	\$1	\$292
186-Veteran's Services	7.0	0.255%	\$1,021	-	\$1,021	\$2	\$1,023
215-Farm Advisor	6.0	0.219%	\$875	-	\$875	\$2	\$877
305-Parks	29.0	1.058%	\$4,231	-	\$4,231	\$7	\$4,239
375-Driving Under the Influence	12.0	0.438%	\$1,751	-	\$1,751	\$3	\$1,754
377-Library	82.0	2.992%	\$11,964	-	\$11,964	\$21	\$11,986

Talent Development
Schedule 11.6.1

Detail Allocation - Countywide Training (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
405-Public Works	235.0	8.574%	\$34,288	-	\$34,288	\$61	\$34,349
407-Fleet	12.0	0.438%	\$1,751	-	\$1,751	\$3	\$1,754
425-Airports	20.0	0.730%	\$2,918	-	\$2,918	\$5	\$2,923
427-Golf Courses	15.0	0.547%	\$2,189	-	\$2,189	\$4	\$2,192
720-APCD	21.0	0.766%	\$3,064	-	\$3,064	\$5	\$3,069
222-Regional Parks	23.0	0.839%	\$3,356	-	\$3,356	\$6	\$3,362
118-Talent Development	2.0	0.073%	\$292	-	\$292	\$1	\$292
119-Communication and Outreach	1.0	0.036%	\$146	-	\$146	\$0	\$146
2nd Alloc Remains	-	0.000%	-	-	-	(\$0)	(\$0)
Subtotals	2,741.0	100.000%	\$399,933	-	\$399,933	\$634	\$400,568
Direct Billed							
Total Full Functional Cost					\$399,933		\$400,568

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

Talent Development
Schedule 11.6.2

Detail Allocation - Tuition Reimbursement

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	500.0	0.953%	\$500	-	\$500	-	\$500
111-County Counsel	400.0	0.763%	\$400	-	\$400	-	\$400
112-Human Resources	909.0	1.733%	\$909	-	\$909	-	\$909
114-Information Technology Department (ITD)	1,482.0	2.826%	\$1,482	-	\$1,482	-	\$1,482
116-Central Services	250.0	0.477%	\$250	-	\$250	-	\$250
117-Auditor-Controller-Treasurer-Tax Collector	635.75	1.212%	\$636	-	\$636	-	\$636
109-Assessor	1,013.0	1.931%	\$1,013	-	\$1,013	-	\$1,013
110-Clerk	159.0	0.303%	\$159	-	\$159	-	\$159
134-Child Support Services	330.0	0.629%	\$330	-	\$330	-	\$330
136-Sheriff	809.0	1.543%	\$809	-	\$809	-	\$809
139-Probation	830.0	1.583%	\$830	-	\$830	-	\$830
141-Ag Commissioner	1,100.0	2.097%	\$1,100	-	\$1,100	-	\$1,100
142-Planning	2,723.0	5.192%	\$2,723	-	\$2,723	-	\$2,723
160-Public Health	13,967.44	26.632%	\$13,967	-	\$13,967	-	\$13,967
166-Behavioral Health	17,594.13	33.546%	\$17,594	-	\$17,594	-	\$17,594
180-Social Services	4,171.04	7.953%	\$4,171	-	\$4,171	-	\$4,171
215-Farm Advisor	120.55	0.230%	\$121	-	\$121	-	\$121
305-Parks	550.0	1.049%	\$550	-	\$550	-	\$550
377-Library	400.0	0.763%	\$400	-	\$400	-	\$400
405-Public Works	3,853.13	7.347%	\$3,853	-	\$3,853	-	\$3,853
425-Airports	650.0	1.239%	\$650	-	\$650	-	\$650
Subtotals	52,447.04	100.000%	\$52,447	-	\$52,447	-	\$52,447
Direct Billed							
Total Full Functional Cost					\$52,447		\$52,447

Allocation Basis: Amount identified in the cost accounting system

**Talent Development
 Schedule 11.7**

Summary of Allocated Costs

Department	Total	Countywide Training	Tuition Reimbursement
104-County Administrative Office	\$2,689	\$2,189	\$500
111-County Counsel	\$3,464	\$3,064	\$400
112-Human Resources	\$6,891	\$5,982	\$909
113-Facilities Management	\$6,858	\$6,858	-
114-Information Technology Department (ITD)	\$13,738	\$12,256	\$1,482
116-Central Services	\$2,585	\$2,335	\$250
117-Auditor-Controller-Treasurer-Tax Collector	\$9,098	\$8,463	\$636
Subtotal for CSD	\$45,323	\$41,146	\$4,177
100-Board of Supervisors	\$1,900	\$1,900	-
109-Assessor	\$11,245	\$10,232	\$1,013
110-Clerk	\$3,375	\$3,216	\$159
132-District Attorney	\$15,932	\$15,932	-
134-Child Support Services	\$4,569	\$4,239	\$330
136-Sheriff	\$64,391	\$63,582	\$809
137-Animal Services	\$2,631	\$2,631	-
138-Emergency Services	\$877	\$877	-
139-Probation	\$24,363	\$23,533	\$830
141-Ag Commissioner	\$8,262	\$7,162	\$1,100
142-Planning	\$17,340	\$14,617	\$2,723
160-Public Health	\$41,885	\$27,918	\$13,967
166-Behavioral Health	\$61,882	\$44,288	\$17,594
180-Social Services	\$75,208	\$71,037	\$4,171
184-Law Enforcement Medical Care	\$292	\$292	-
186-Veteran's Services	\$1,023	\$1,023	-
215-Farm Advisor	\$998	\$877	\$121
305-Parks	\$4,789	\$4,239	\$550
375-Driving Under the Influence	\$1,754	\$1,754	-

**Talent Development
 Schedule 11.7**

Summary of Allocated Costs (continued)

Department	Total	Countywide Training	Tuition Reimbursement
377-Library	\$12,386	\$11,986	\$400
405-Public Works	\$38,202	\$34,349	\$3,853
407-Fleet	\$1,754	\$1,754	-
425-Airports	\$3,573	\$2,923	\$650
427-Golf Courses	\$2,192	\$2,192	-
720-APCD	\$3,069	\$3,069	-
222-Regional Parks	\$3,362	\$3,362	-
118-Talent Development	\$292	\$292	-
119-Communication and Outreach	\$146	\$146	-
2nd Alloc Remains	(\$0)	(\$0)	-
Totals	\$453,015	\$400,568	\$52,447
Direct Billed	-	-	-
Total Full Functional Cost	\$453,015	\$400,568	\$52,447
Less Direct Billed	-	-	-
Less CSD Amounts	(\$45,323)	(\$41,146)	(\$4,177)
Total Receiving Department Allocation	\$407,692	\$359,422	\$48,270

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 2018-2019	ACQUISITIONS DURING FISCAL 2019-2020	DISPOSALS DURING FISCAL 2019-2020	RECLASSIFICATIONS DURING FISCAL 2019-2020	DEPRECIABLE BUILDINGS FYE 2019-2020
Multiple Use Buildings	64,209,073	227,511	3,407,667		61,028,918
Single Department Use Buildings	57,663,821	2,761,882	1,724,706	18,405	58,719,401
Vacant Libraries	-	-	-	-	-
Leased to Tenants	1,393,885		74,824		1,319,062
Enterprise and ISF	45,380,252				45,380,252
Other Funded, Department Owned	17,477,538				17,477,538
Social Services Building	6,666,860				6,666,860
Grant and Public Facilities Fees Funding	54,311,489		-		54,311,489
	247,102,919	2,761,882	5,207,197		244,903,521
Structures					
Single Department	8,485,057	527,060	716,323	4,467	8,300,261
Enterprise and ISF	80,920,896		472,530		80,448,366
Not Included in CCAP (Other funded)	22,624,163			(45,864)	22,578,299
	112,030,116	527,060	1,188,853	(41,398)	111,326,926

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 2019-2020 is \$1,229,462 which includes depreciation (\$710,660) plus interest (\$518,802) 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. Costs identified with the budget process that have been identified as unallowable have been classified as such.

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

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
112 Human Resources
Nature and Extent of Services

For FY2019, the SLO County Human Resources Department identified those specific costs which directly benefited individual County Departments. They have separately reported those costs attributable to these services to specific departments and identified them as Departmental Services. Most of these costs are related to Central HR staff time spent working exclusively for the SLO County Health Agency. The Department also began a “temp help pool” of employees that are housed in Human Resources but are loaned to other departments as needed.

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
112 Human Resources
Nature and Extent of Services

The reserve categories for each of the four self-insurance trust funds as of June 30, 2020 are as follows (in thousands):

<u>Trust</u>	<u>Insured</u>	<u>IBNR/Claims Payable</u>	<u>Reserve Category Catastrophic</u>
1. Self-insured Liability	2,547	1,169	702
2. Workers' Compensation	13,662	2,762	754
3. Unemployment Insurance	-0-	-0-	201
4. Dental Plan	-0-	-0-	1,145

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
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

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, 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.

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 6/30/2020**

Asset No	Org	Description Square Ft	Percent	Total Square Footage
New Government Center 1055 Monterey				104,000
	100	12,364	11.89%	
	109	22,935	22.05%	
	110	12,636	12.15%	
	138	2,012	1.94%	
	116	1,954	1.88%	
	113	1,684	1.62%	
	112	7,592	7.30%	
	111	9,805	9.43%	
	117	24,296	23.36%	
	105	870	0.84%	
	104	7,852	7.55%	
Total		104,000	100.00%	
Old County Courthouse 976 Osos				63,991
	132	1,246	1.95%	
	142	19,217	30.03%	
	405	19,101	29.85%	
	114	24,427	38.17%	
Total		63,991	100.00%	
Courthouse Annex 1035 Palm St				53,677
	132	33,948	63.24%	
	136	1,583	2.95%	
	139	1,702	3.17%	
	142	7,956	14.82%	
	405	4,424	8.24%	
	999	4,064	7.57%	
Total		53,677	100.00%	
Government Center Bldg 1050 Monterey St.				71,414
	114	406	0.57%	
	116	8,563	11.99%	
	999	62,445	87.44%	
Total		71,414	100.00%	
Health Complex				72,568
	137	731.2	1.01%	
	160	31,026	42.75%	
	166	33,974	46.82%	
	375	1,211	1.67%	
	999	5,626	7.75%	
Total		72,568	100.00%	

**San Luis Obispo County
Space Utilization Report
As of 6/30/2020**

Asset No	Org	Description	Square Ft	Percent	Total Square Footage
		Paso Robles Health Facility			5,078
Total	160		5,078	100.00%	
		Atascadero Clinic 5575 Capistrano			12,290
	160		1,679	13.66%	
	161		10,611	86.34%	
Total			12,290	100.00%	
		2156 Sierra Way			20,163
	141		8,366	41.49%	
	160		5,790	28.72%	
	215		6,007	29.79%	
Total			20,163	100.00%	
		Building 1200 Kansas Ave			50,189
	109		394	0.79%	
	110		5,124	10.21%	
	112		120	0.24%	
	132		637	1.27%	
	136		304	0.61%	
	138		2,971	5.92%	
	139		298	0.59%	
	160		631	1.26%	
	116		6,961	13.87%	
	305		120	0.24%	
	377		3,096	6.17%	
	405		1,198	2.39%	
	114		1,230	2.45%	
	113		19,812	39.47%	
	111		342	0.68%	
	117		3,061	6.10%	
	999		3,890	7.75%	
Total			50,189	100.00%	
		Kimball Building			17,790
	112		120	0.67%	
	117		1,823	10.25%	
	113		3,979	22.37%	
	305		3,148	17.69%	
	222		1,929	10.84%	
	405		4,121	23.16%	
	999		2,670	15.01%	
Total			17,790	100.00%	

**San Luis Obispo County
Space Utilization Report
As of 6/30/2020**

Asset No	Org	Description Square Ft	Percent	Total Square Footage
		County Bank 1088 Higuera		8,945
	405	4,753	53.14%	
	116	4,192	46.86%	
Total		8,945	100.00%	
		North County One Stop Shop (For Maint/Janitorial services allocation)		21,017
	109	3,045	14.49%	
	142	1,181	5.62%	
	110	264	1.26%	
	377	16,527	78.64%	
Total		21,017	100.00%	
		Longbranch Ave. Grover Beach (For Maint/Janitorial services allocation)		7,428
	166	5,954	7.72%	
	375	813	81.92%	
	139	661	10.36%	
Total		7,428	100.00%	

RECONCILIATION OF MULTI OCCUPANT BUILDING USE ALLOCATED BY SQUARE FEET
2019-2020 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, 2019	35,106,021	5,776,606	0	10,375,110	192,928	9,245,370	64,099	1,396,049	650,000	586,123	816,768	64,209,073
ADDITIONS	0	0	0	0	0	0	227,511	0	0	0	0	227,511
TRANSFER SINGLE USE <-> MULTI USE				0	0		0					0
DELETIONS:	0	(2,505,979)	0	(901,688)	0	0	0	0	0	0	0	(3,407,667)
BUILDING COSTS AT JUNE 30, 2020 (FOR USE IN 2021-2022 PLAN)	35,106,021	3,270,627	0	9,473,422	192,928	9,245,370	291,610	1,396,049	650,000	586,123	816,768	61,028,917
Depreciation	710,660	67,754	0	189,468	3,848	211,882	2,546	27,921	12,973	11,698	16,335	1,255,085
Interest Expense and Issuance Costs: *	518,802											518,802
	1,229,462	67,754	0	189,468	3,848	211,882	2,546	27,921	12,973	11,698	16,335	1,773,887

* 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	\$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.

		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
	Depreciation		0.0000	1.0000	693,584 **	0.0000
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	0
		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		

* Project is on land previously owned by the county.

** Interest	514,250
Issuance Costs	4,552
	<u>518,802</u>
Depreciation	693,585
Depre Asset addition	4,876
Depre Asset addition	12,199
	<u>710,660</u>
Total costs	<u>1,229,462</u>

Space Rented in City of SLO (County as Lessee) Fiscal Year 2019/2020

Department	Street	Sq Ft	Monthly Rent
Behavioral Health Agency	2945 McMillan Ave., Suite 136	3,914	\$5,027.61
Behavioral Health/Martha's Place	2925 McMillan, Suites 108	5,585	\$7,378.52
Behavioral Health/Mental Health	1989 Vicente Drive, Building "A"	4,800	\$2,500.00
Behavioral Health/Mental Health	277 South Street, suites T & Y	6,562	\$10,529.00
Child Support Services - SLO	1200 Monterey	12,300	\$25,153.00
Child Support Services - Parking	970 Toro St	5,554	\$562.99
Library	1200 Monterey	1,561	\$3,639.09
Probation	145 Prado Road	5,556	\$7,208.61
Sheriff/Coroner	835 Aerovista Place, Suite 130	2,435	\$5,829.23
County Sheriff's Department	3220 South Higuera Street, ste	3,753	\$17,328.43
County Sheriff's Department	3220 South Higuera Street, ste	2,790	\$6,296.47
County Planning	3220 South Higuera Street, ste	840	\$1,895.71
Social Services	3563 Empleo Street	18,282	\$33,244.90
Social Services - One Stop Program(Jobs Center)	880 Industrial Way	258	\$863.70
The History Center of San Luis Obispo County	696 Monterey Street	**	**
Child Support Services - Parking	970 Toro St	5,554	\$562.99
	Subtotal Sq Ft and Monthly Rent	79,744	\$128,020.25
**Subvention	Subtotal Average Cost Per Sq Ft		\$1.61

Space Rented in North County North Coast (County as Lessee) Fiscal Year 2019/20

Department	Street	Sq Ft	Monthly Rent
Behavioral Health/Drug & Alcohol	1763 Ramada Dr	2115	\$3,909.51
Behavioral Health/Drug & Alcohol	1761 Ramada Dr	1395	\$2,578.62
Behavioral Health/Drug & Alcohol - Atascadero	3544 El Camino Real	600	\$669.45
CDF/Oak Shores	2327 Ridge Rider Road	4280	\$671.32
Department of Social Services	600 Quintana Rd	4600	\$12,396.76
Social Services	810 4th Street	12835	\$34,200.00
Social Services	534 Spring Street	1200	\$1,254.29
Social Services-Atascadero	9479 El Camino Real	1674	\$2,515.92
Social Services-Atascadero	9425 Principal Ave.	4300	\$7,871.06
Social Services-Atascadero	9425 Principal Ave.	4300	\$7,871.06
Social Services-Atascadero	9485 El Camino Real	1030	\$1,885.54
Social Services-Atascadero (conference room)	9477 El Camino Real	1000	\$1,254.29
Social Services-Paso Robles	406 Spring Street	12166	\$23,882.99
Library - Morro Bay & Friends of the Library	625 Harbor St. Morro Bay	6457	\$0.00
Library - Cayucos	310 "B" Street. Cayucos	3208	\$1,164.38
San Luis Obispo County Fire Department	880 Manzanita Dr., Bldgs A, E, F, G & H	13746	\$17,663.61
Sheriff/Coronor	4576 Shasta Ln.		\$2,515.92
	Subtotal Sq Ft and Monthly Rent	74,906	\$122,304.73
	Subtotal Average Cost Per Sq Ft		\$1.63

Space Rented in South County (County as Lessee) Fiscal Year 2019/20

Department	Street	Sq Ft	Monthly Rent
Behavioral Health/Mental Health	354 S Halcyon Suites A,B,C&D	4263	\$7,643.35
Behavioral Health/Mental Health (Adult)	1350 E. Grand	5050	\$7,322.00
Library (Leased)	230 Leaward Ave. Shell Beach	930	\$100.00
Sheriff's Writing Room	330 West Tefft Street, Unit I	650	\$874.71
Sheriff Substation-Oceano	1655 Front St	6354	\$9,495.00
Sheriff (residence)	813 Paseo, Unit 492, Camarillo	880	\$2,450.00
Sheriff (residence)	813 Paseo, Unit 483, Camarillo	880	\$2,450.00
Social Services	1086 Grand Ave. Arroyo Grande	18985	\$40,291.42
Social Services-Nipomo	681 Tefft St.	8924	\$18,041.74
	Subtotal Sq Ft and Monthly Rent	46,916	\$88,668.22
	Subtotal Average Cost Per Sq Ft		\$1.89

7. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has self-insurance programs for liability, workers' compensation, unemployment insurance and dental coverage. There were no liability claim settlements and there were six workers' compensation claim settlements that have exceeded insurance coverage during the past three fiscal years. Insurance coverage for liability and workers' compensation above the County's self-insured retention (SIR) is provided through Public Risk Innovation, Solutions, and Management (PRISM). The County is a member of PRISM, a joint powers authority whose purpose is to develop and fund programs of excess insurance for its member counties. The authority is solvent; self-insurance and authority limits are as follows:

<u>Type of Coverage</u>	<u>Self-Insurance</u>	<u>Authority</u>
Liability	\$ 250,000 per occurrence	\$ 25,000,000
Workers' Compensation	\$ 250,000 per occurrence	Statutory
Unemployment	\$ 199,166 maximum	----
Dental	None - Funded by Employees	----

Annual actuarial valuations are obtained for the Workers' Compensation and the Liability Funds. These valuations provide the basis for premiums charged to insured departments. The County's SIR amounts are paid directly, without the use of purchased annuity contracts. Financial information on 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>
2018-19	\$ 18,907	\$ 5,093	\$ 4,432	\$ 19,568
2019-20	\$ 19,568	\$ 4,708	\$ 4,136	\$ 20,140

INTERNAL SERVICE FUNDS

FLEET SERVICES

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

PUBLIC WORKS

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

INSURANCE

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

INTERNAL SERVICE RATE CALCULATIONS

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

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

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

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

INTERNAL SERVICE FUNDS WORKING CAPITAL
June 30, 2020
In thousands

	Garage	Public Works
2019-2020 Expenditures	6,484	38,780
Less Depreciation	<u>(1,832)</u>	<u>(927)</u>
Total Cash Expenditures	4,652	37,853
2 months working capital*	<u>775</u>	<u>6,308</u>
Unrestricted Net Assets per CAFR	2,608	(40,422)
Less: Equipment Replacement Designation	<u>(3,578)</u>	<u>(6,281)</u>
Actual Unrestricted Net Assets**	<u><u>(970)</u></u>	<u><u>(46,703)</u></u>
Fleet Services reported an increase in Net Position in 2019-2020.		
The Public Works ISF reported a decrease in Net Position in 2019-2020.		
Transfers Out		
Pension Obligation Bond Fund	52	1,099
Vehicle transfer to DSS	9	
Capital Projects Fund	<u>61</u>	<u>1,099</u>

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

** The Designation for Equipment Replacement is temporarily restricted.

Fleet Services:

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

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

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

Public Works Internal Service Fund:

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

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

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

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

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

EQUIPMENT RATES: Calculate the breakeven rate between total applied and actual costs using a two year average of costs. Equipment is assigned to classes (ie, loaders, 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.

Co of SLO
Statement of Net Position of Internal Service
June 30, 2020

	Garage	Public Works	Combined Insurance (5 Funds)	Total
<u>Assets</u>				
Current assets:				
Cash and cash equivalents	\$ 5,679	\$ 20,293	\$ 23,100	\$ 49,072
Accounts receivable, net	-	8	-	8
Inventories	14	575	-	589
Prepaid items	-	-	221	221
Total current assets	5,693	20,876	23,321	49,890
Noncurrent assets:				
Capital assets:				
Structures and improvements, net	129	258	-	387
Equipment, net	5,243	7,947	-	13,190
Total noncurrent assets	5,372	8,205	-	13,577
Total assets	11,065	29,081	23,321	63,467
<u>Deferred Outflows of Resources</u>				
Deferred pensions	616	12,349	-	12,965
Deferred OPEB	91	1,657	-	1,748
Total deferred outflows of resources	707	14,006	-	14,713
<u>Liabilities</u>				
Current liabilities:				
Accounts payable	304	536	172	1,012
Salaries and benefits payable	66	1,403	-	1,469
Self-insurance liability	-	-	3,931	3,931
Deposits from others	-	5,378	-	5,378
Accrued vacation and sick leave	99	2,040	-	2,139
Total current liabilities	469	9,357	4,103	13,929
Noncurrent liabilities:				
Self-insurance liability	-	-	16,209	16,209
Accrued vacation and sick leave	71	1,046	-	1,117
Net OPEB liability	135	2,455	-	2,590
Net pension liability	2,622	52,549	-	55,171
Total noncurrent liabilities	2,828	56,050	16,209	75,087
Total liabilities	3,297	65,407	20,312	89,016
<u>Deferred Inflows of Resources</u>				
Deferred pensions	485	9,712	-	10,197
Deferred OPEB	10	185	-	195
Total deferred inflows of resources	495	9,897	-	10,392
<u>Net Position</u>				
Net investment in capital assets	5,372	8,205	-	13,577
Unrestricted	2,608	(40,422)	3,009	(34,805)
Total net position	\$ 7,980	\$ (32,217)	\$ 3,009	\$ (21,228)

County of San Luis Obispo
Income Statement of Internal Service
June 30, 2020

	Garage	Public Works	Combined Insurance (5 Funds)	Total
<u>Operating revenues</u>				
Charges for services	\$ 6,643	\$ 38,831	\$ 11,304	\$ 56,778
Other revenues	16	69	-	85
Total operating revenues	<u>6,659</u>	<u>38,900</u>	<u>11,304</u>	<u>56,863</u>
<u>Operating expenses</u>				
Salaries and benefits	1,450	29,660	303	31,413
Services and supplies	3,088	8,056	10,261	21,405
Insurance benefit payments	-	-	4,896	4,896
Depreciation	1,832	927	-	2,759
Countywide cost allocation	114	147	285	546
Total operating expenses	<u>6,484</u>	<u>38,790</u>	<u>15,745</u>	<u>61,019</u>
Operating income (loss)	<u>175</u>	<u>110</u>	<u>(4,441)</u>	<u>(4,156)</u>
<u>Nonoperating revenues (expenses)</u>				
Interest income	140	401	655	1,196
Sale of capital assets	211	21	-	232
Other revenues (expense)	127	-	-	127
Total nonoperating revenues (expenses)	<u>478</u>	<u>422</u>	<u>655</u>	<u>1,555</u>
Income (loss) before capital contributions and transfers	653	532	(3,786)	(2,601)
Capital Contributions	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(61)	(1,099)	-	(1,160)
Change in net position	592	(567)	(3,786)	(3,761)
Net position - beginning	<u>7,388</u>	<u>(31,650)</u>	<u>6,795</u>	<u>(17,467)</u>
Net position - ending	<u>\$ 7,980</u>	<u>\$ (32,217)</u>	<u>\$ 3,009</u>	<u>\$ (21,228)</u>

Co of SLO
Statement of Cash Flows of Internal Service

	Garage	Public Works	Combined Insurance (5 Funds)	Total
Cash Flows From Operating Activities				
Receipts from interfund billings	\$ 6,660	\$ 38,900	\$ 11,306	\$ 56,866
Payments for goods and services	(3,209)	(3,868)	(4,869)	(11,946)
Payments to employees for services	(1,497)	(28,554)	(531)	(30,582)
Payments for insurance benefits	-	-	(4,324)	(4,324)
Payments for premiums	-	-	(5,722)	(5,722)
Net cash provided (used) by operating activities	1,954	6,478	(4,140)	4,292
Cash Flows from Noncapital Financing Activities				
Transfers from other funds	-	-	-	-
Transfers to other funds	(61)	(1,099)	-	(1,160)
Net cash provided (used) by noncapital financing activities	(61)	(1,099)	-	(1,160)
Cash Flows from Capital and Related Financing Activities				
Purchases and construction of capital assets	(1,456)	(1,082)	-	(2,538)
Proceeds from sale of capital assets	228	21	-	249
Net cash provided (used) by capital and related financing activities	(1,228)	(1,061)	-	(2,289)
Cash Flows from Investing Activities				
Interest received	140	401	655	1,196
Net cash provided (used) by investing activities	140	401	655	1,196
Net increase (decrease) in cash and cash equivalents	805	4,719	(3,485)	2,039
Cash and cash equivalents at beginning of year	4,874	15,574	26,585	47,033
Cash and cash equivalents at end of year	\$ 5,679	\$ 20,293	\$ 23,100	\$ 49,072
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ 175	\$ 110	\$ (4,441)	\$ (4,156)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	1,832	927	-	2,759
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources:				
(Increase) decrease in:				
Receivables, net	-	-	-	-
Inventory	(2)	52	-	50
Prepaid expenses	-	6	-	6
Deferred outflows - pensions	362	6,825	-	7,187
Deferred outflows - OPEB	15	178	-	193
Increase (decrease) in:				
Accounts payable	(4)	59	(43)	12
Deposits from others	-	4,290	-	4,290
Salaries and benefits payable	(5)	738	(228)	505
Deferred inflows - pensions	234	4,795	-	5,029
Deferred inflows - OPEB	(3)	(36)	-	(39)
Net OPEB liability	(5)	37	-	32
Net pension liability	(645)	(11,503)	-	(12,148)
Self-insurance liability	-	-	572	572
Total adjustments	1,779	6,368	301	8,448
Net cash provided (used) by operating activities	\$ 1,954	\$ 6,478	\$ (4,140)	\$ 4,292

County of San Luis Obispo
Statement of Net Positions of Internal Service - Insurance
June 30, 2020

	Workers' Compensation	Protected Self-Insurance	Unemployment Insurance	Dental Insurance	OPEB	Total
<u>Assets</u>						
Current assets:						
Cash and cash equivalents	\$ 17,083	\$ 4,423	\$ 201	\$ 1,186	\$ 207	\$ 23,100
Prepaid expenses	221	-	-	-	-	221
Total current assets	17,304	4,423	201	1,186	207	23,321
Total assets	17,304	4,423	201	1,186	207	23,321
<u>Liabilities</u>						
Current liabilities:						
Accounts payable	126	5	-	41	-	172
Salaries and benefits payable	-	-	-	-	-	-
Self-insurance liability	2,762	1,169	-	-	-	3,931
Total current liabilities	2,888	1,174	-	41	-	4,103
Noncurrent liabilities:						
Self-insurance liability	13,662	2,547	-	-	-	16,209
Total noncurrent liabilities	13,662	2,547	-	-	-	16,209
Total liabilities	16,550	3,721	-	41	-	20,312
<u>Net Position</u>						
Unrestricted	754	702	201	1,145	207	3,009
Total net position	\$ 754	\$ 702	\$ 201	\$ 1,145	\$ 207	\$ 3,009

Co of SLO
Income Statement of Internal Service - Insurance
June 30, 2020

	Workers' Compensation	Protected Self-Insurance	Unemployment Insurance	Dental Insurance	OPEB	Total
<u>Operating revenues</u>						
Charges for services	\$ 3,536	\$ 2,750	\$ 410	\$ 2,111	\$ 2,497	\$ 11,304
Total operating revenues	3,536	2,750	410	2,111	2,497	11,304
<u>Operating expenses</u>						
Salaries and benefits	303	-	-	-	-	303
Services and supplies	4,280	4,031	31	193	1,726	10,261
Insurance benefit payments	2,387	221	285	1,327	676	4,896
Countywide cost allocation	134	151	-	-	-	285
Total operating expenses	7,104	4,403	316	1,520	2,402	15,745
Operating income (loss)	(3,568)	(1,653)	94	591	95	(4,441)
<u>Nonoperating revenues (expenses)</u>						
Interest income	494	125	3	27	6	655
Total nonoperating revenues (expenses)	494	125	3	27	6	655
Income (loss) before transfers	(3,074)	(1,528)	97	618	101	(3,786)
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Change in net position	(3,074)	(1,528)	97	618	101	(3,786)
Net position - beginning	3,828	2,230	104	527	106	6,795
Net position - ending	\$ 754	\$ 702	\$ 201	\$ 1,145	\$ 207	\$ 3,009

Co of SLO
Statement of Cash Flows of Internal Service - Insurance

	Workers' Compensation	Protected Self-Insurance	Unemployment Insurance	Dental Insurance	OPEB	Total
Cash Flows From Operating Activities						
Receipts from interfund billings	\$ 3,537	\$ 2,750	\$ 410	\$ 2,112	\$ 2,497	\$ 11,306
Payments for goods and services	(3,224)	(1,405)	(31)	(186)	(23)	(4,869)
Payments to employees for services	(531)	-	-	-	-	(531)
Payments for insurance benefits	(2,013)	(23)	(285)	(1,327)	(676)	(4,324)
Payments for premiums	(1,227)	(2,792)	-	-	(1,703)	(5,722)
Net cash provided (used) by operating activities	(3,458)	(1,470)	94	599	95	(4,140)
Cash Flows from Investing Activities						
Interest received	494	125	3	27	6	655
Net cash provided (used) by investing activities	494	125	3	27	6	655
Net increase (decrease) in cash and cash equivalents	(2,964)	(1,345)	97	626	101	(3,485)
Cash and cash equivalents at beginning of year	20,047	5,768	104	560	106	26,585
Cash and cash equivalents at end of year	\$ 17,083	\$ 4,423	\$ 201	\$ 1,186	\$ 207	\$ 23,100
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities						
Operating income (loss)	\$ (3,568)	\$ (1,653)	\$ 94	\$ 591	\$ 95	\$ (4,441)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Changes in assets and liabilities:						
Increase (decrease) in:						
Accounts payable	(36)	(15)	-	8	-	(43)
Salaries and benefits payable	(228)	-	-	-	-	(228)
Self-insurance liability	374	198	-	-	-	572
Total adjustments	110	183	-	8	-	301
Net cash provided (used) by operating activities	\$ (3,458)	\$ (1,470)	\$ 94	\$ 599	\$ 95	\$ (4,140)