

COUNTY OF SAN LUIS OBISPO

2025/2026 COST ALLOCATION PLAN (Actual Fiscal Year 2023/2024)



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

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

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Certification of Agency Fiscal Officer

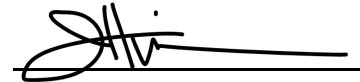
This is to certify that I have reviewed the cost allocation plan and submitted herewith and to the best of my knowledge and belief

1. All costs included in this proposal to establish cost allocation billings for fiscal year FY23-24 Actuals_PW Allocation 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: 12/31/24

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Exhibit A

Cost Exhibit

Department	Claimable Totals	100-Board of Supervisors	109-Assessor	110-Clerk	119-Communication and Outreach	130-Waste Mgmt	131-Grand Jury	132-District Attorney	134-Child Support Services
001-Building Depreciation	\$3,641,615	\$102,615	\$242,459	\$109,391	-	-	-	\$1,377	-
002-Equipment Depreciation	\$732,488	\$165	\$61,589	\$28,391	-	-	-	\$11,862	-
104-County Administrative Office	\$725,278	\$1,985	\$13,159	\$5,966	\$317	\$3,315	\$1,380	\$20,956	\$4,920
111-County Counsel	\$4,309,994	\$147,058	\$6,808	\$67,424	-	\$13,116	\$12,918	\$24,014	-
112-Human Resources	\$7,117,656	\$19,919	\$129,471	\$38,177	\$3,320	\$6,640	-	\$172,900	\$46,610
113-Facilities Management	\$5,666,431	\$135,169	\$276,879	\$167,884	-	\$32,655	\$13,131	\$406,186	\$5,257
114-Information Technology Department (ITD)	\$14,519,425	\$71,130	\$937,630	\$160,996	\$6,004	\$45,184	\$25,525	\$591,004	\$55,297
116-Central Services	\$4,214,594	\$69,170	\$16,000	\$42,127	\$377	\$540	\$208	\$42,410	\$11,400
117-Auditor-Controller-Treasurer-Tax Collector	\$5,706,729	\$17,402	\$93,790	\$48,256	\$2,623	\$19,328	\$6,331	\$192,018	\$37,409
118-Talent Development	\$690,308	\$3,335	\$21,676	\$6,392	\$556	\$1,112	-	\$28,624	\$7,781
200-Maintenance Projects	\$2,438,019	\$2,356	\$15,401	\$33,761	\$345	\$4,434	\$113	\$85,435	\$5,184
Total Actual Costs	\$49,762,536	\$570,303	\$1,814,861	\$708,766	\$13,542	\$126,322	\$59,607	\$1,576,786	\$173,858
Roll Forward Amounts	\$9,506,178	(\$239,275)	\$761,767	\$6,550	\$6,259	\$89,657	(\$7,236)	(\$290,927)	\$68,389
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,268,714	\$331,028	\$2,576,628	\$715,316	\$19,801	\$215,980	\$52,371	\$1,285,859	\$242,247

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	135-Public Defender	136-Sheriff	137-Animal Services	138-Emergency Services	139-Probation	140-County Fire	141-Ag Commissioner	142-Planning
001-Building Depreciation	\$3,641,615	\$872	\$727,167	\$999,656	\$20,302	\$410,806	\$59,934	\$13,733	\$73,624
002-Equipment Depreciation	\$732,488	-	\$255,584	\$1,193	-	\$6,450	\$94,018	\$1,078	\$170,835
104-County Administrative Office	\$725,278	\$8,503	\$99,485	\$3,482	\$5,834	\$25,526	\$81,662	\$10,140	\$31,100
111-County Counsel	\$4,309,994	-	\$205,720	\$28,447	\$9,004	\$24,643	-	\$9,588	\$798,136
112-Human Resources	\$7,117,656	-	\$710,825	\$33,198	\$11,619	\$260,602	\$1,652	\$76,355	\$159,349
113-Facilities Management	\$5,666,431	\$3,012	\$1,054,017	\$137,683	\$45,764	\$360,275	\$266,450	\$165,072	\$420,102
114-Information Technology Department (ITD)	\$14,519,425	\$225,928	\$2,875,906	\$94,374	\$80,542	\$933,036	\$741,551	\$212,879	\$477,691
116-Central Services	\$4,214,594	\$755	\$92,656	\$29,210	\$7,917	\$57,095	\$18,820	\$4,753	\$25,234
117-Auditor-Controller-Treasurer-Tax Collector	\$5,706,729	\$65,758	\$800,488	\$44,512	\$21,342	\$260,158	\$220,940	\$69,683	\$146,643
118-Talent Development	\$690,308	-	\$118,664	\$5,558	\$1,945	\$43,631	-	\$12,783	\$26,679
200-Maintenance Projects	\$2,438,019	\$9,898	\$442,644	\$5,306	\$15,512	\$112,643	\$294,428	\$8,814	\$148,158
Total Actual Costs	\$49,762,536	\$314,725	\$7,383,157	\$1,382,618	\$219,781	\$2,494,865	\$1,779,454	\$584,877	\$2,477,550
Roll Forward Amounts	\$9,506,178	\$123,406	\$205,982	\$1,158,647	(\$48,455)	\$927,321	\$119,521	\$176,303	(\$79,153)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,268,714	\$438,131	\$7,589,139	\$2,541,266	\$171,326	\$3,422,187	\$1,898,975	\$761,179	\$2,398,397

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	160-Public Health	166-Behavioral Health	180-Social Services	184-Law Enforcement Medical Care	186-Veteran's Services	201-Public Works Special Services	205-Groundwater Sustainability	215-Farm Advisor
001-Building Depreciation	\$3,641,615	\$188,115	\$193,774	-	-	-	\$6,300	-	\$1,146
002-Equipment Depreciation	\$732,488	\$84,569	-	-	-	-	\$6,600	-	\$1,508
104-County Administrative Office	\$725,278	\$42,787	\$99,778	\$80,205	\$10,833	\$2,860	\$2,213	\$4,236	\$2,986
111-County Counsel	\$4,309,994	\$224,894	\$334,288	\$901,098	-	\$3,982	\$13,116	-	-
112-Human Resources	\$7,117,656	\$1,033,938	\$571,247	\$1,239,755	-	\$14,939	\$11,619	\$1,660	\$8,299
113-Facilities Management	\$5,666,431	\$440,070	(\$2,522)	\$139,625	-	\$36,903	\$10,897	-	\$58,158
114-Information Technology Department (ITD)	\$14,519,425	\$697,611	\$1,518,629	\$1,644,470	\$253,190	\$37,598	\$51,688	\$97,486	\$35,953
116-Central Services	\$4,214,594	\$116,234	\$164,200	\$3,055,898	\$567	\$165	\$1,889	\$8,400	\$286
117-Auditor-Controller-Treasurer-Tax Collector	\$5,706,729	\$363,703	\$782,058	\$708,163	\$83,601	\$10,553	\$19,245	\$34,811	\$7,190
118-Talent Development	\$690,308	\$59,193	\$77,813	\$143,675	-	\$2,501	\$1,945	\$278	\$1,390
200-Maintenance Projects	\$2,438,019	\$162,765	\$244,558	\$146,242	\$14,986	\$1,307	\$6,531	\$5,755	\$728
Total Actual Costs	\$49,762,536	\$3,413,880	\$3,983,820	\$8,059,132	\$363,177	\$110,809	\$132,043	\$152,626	\$117,644
Roll Forward Amounts	\$9,506,178	\$833,721	\$1,456,524	\$1,995,404	\$221,859	\$44,576	\$61,402	\$116,498	\$15,303
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,268,714	\$4,247,601	\$5,440,345	\$10,054,535	\$585,036	\$155,385	\$193,444	\$269,125	\$132,947

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	222-Community Parks	230-Capital Projects	245-Roads	266-County Wide Automation	290-Community Development	305-Parks	330-Wildlife and Grazing	331-Fish and Game
001-Building Depreciation	\$3,641,615	\$102,995	-	\$1,307	-	-	\$14,232	-	-
002-Equipment Depreciation	\$732,488	-	-	-	-	-	\$8,647	-	-
104-County Administrative Office	\$725,278	\$5,926	-	\$21,694	\$180	\$8,377	\$15,903	\$556	\$1,245
111-County Counsel	\$4,309,994	-	\$78,694	\$236,081	-	\$192,923	\$21,623	-	-
112-Human Resources	\$7,117,656	\$48,137	\$18,259	\$147,730	-	\$31,538	\$62,869	-	-
113-Facilities Management	\$5,666,431	\$64,806	\$18,769	\$179,159	-	\$12,523	\$70,002	-	-
114-Information Technology Department (ITD)	\$14,519,425	\$140,116	-	\$295,830	(\$26,517)	\$71,344	\$120,258	\$1	\$333
116-Central Services	\$4,214,594	\$14,757	\$36,284	\$55,859	\$28,236	\$5,738	\$14,372	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$5,706,729	\$92,755	\$1,671	\$214,491	\$1,710	\$25,691	\$91,281	\$11	\$468
118-Talent Development	\$690,308	\$8,059	\$3,057	\$24,733	-	\$5,280	\$7,225	-	-
200-Maintenance Projects	\$2,438,019	\$75,639	\$5,973	\$216,125	-	\$4,070	\$8,676	\$2	\$40
Total Actual Costs	\$49,762,536	\$553,191	\$162,706	\$1,393,010	\$3,609	\$357,484	\$435,091	\$570	\$2,085
Roll Forward Amounts	\$9,506,178	(\$38,363)	\$132,313	\$1,228,432	(\$6,512)	\$344,202	(\$36,151)	(\$713)	\$418
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,268,714	\$514,828	\$295,019	\$2,621,443	(\$2,903)	\$701,685	\$398,940	(\$143)	\$2,503

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	351-Emergency Medical Services	377-Library	405-Public Works	407-Fleet	408-Workers' Comp ISF	409-Liability Insurance ISF	410-Unemployment Insurance ISF	411-Medical Malpractice ISF
001-Building Depreciation	\$3,641,615	-	\$90,242	\$47,492	\$6,087	-	-	-	-
002-Equipment Depreciation	\$732,488	-	-	-	-	-	-	-	-
104-County Administrative Office	\$725,278	\$490	\$15,976	\$57,090	\$5,472	\$4,254	\$5,357	\$86	\$568
111-County Counsel	\$4,309,994	-	-	\$268,606	-	-	\$223,195	-	-
112-Human Resources	\$7,117,656	-	\$148,071	\$278,203	\$24,896	\$775,342	-	-	-
113-Facilities Management	\$5,666,431	-	\$209,891	\$24,269	\$5,564	\$731	-	-	-
114-Information Technology Department (ITD)	\$14,519,425	\$8,097	\$115,676	\$645,686	\$83,061	\$45,833	\$75,472	\$1,392	\$6,109
116-Central Services	\$4,214,594	-	\$29,607	\$66,663	\$12,310	\$2,264	\$189	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$5,706,729	\$3,818	\$126,853	\$359,364	\$66,559	\$38,771	\$41,834	\$785	\$4,358
118-Talent Development	\$690,308	-	\$21,121	\$30,291	\$3,613	-	-	-	-
200-Maintenance Projects	\$2,438,019	\$678	\$186,690	\$94,901	\$15,234	\$5,885	\$7,410	\$120	\$786
Total Actual Costs	\$49,762,536	\$13,083	\$944,126	\$1,872,566	\$222,795	\$873,080	\$353,457	\$2,383	\$11,822
Roll Forward Amounts	\$9,506,178	\$13,267	\$329,783	(\$187,440)	\$91,925	\$540,452	\$230,937	\$1,311	\$4,631
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,268,714	\$26,350	\$1,273,909	\$1,685,126	\$314,720	\$1,413,532	\$584,394	\$3,694	\$16,452

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	412-County Dental Plan ISF	425-Airports	427-Golf Courses	430-Los Osos Sewer System	720-APCD	760-Pension Trust	791-Law Library	999-Other
001-Building Depreciation	\$3,641,615	-	-	-	-	-	-	-	\$227,986
002-Equipment Depreciation	\$732,488	-	-	-	-	-	-	-	-
104-County Administrative Office	\$725,278	\$194	\$10,361	\$3,807	\$4,114	-	-	-	-
111-County Counsel	\$4,309,994	-	\$135,298	-	\$19,673	-	-	\$778	\$308,869
112-Human Resources	\$7,117,656	-	\$56,054	\$37,550	\$19,919	\$10,648	\$660	-	\$905,690
113-Facilities Management	\$5,666,431	-	\$73,021	\$6,173	\$25,697	\$694	\$1,417	-	\$801,047
114-Information Technology Department (ITD)	\$14,519,425	\$2,102	\$154,927	\$65,079	\$38,250	\$63,782	\$13,237	-	\$728,052
116-Central Services	\$4,214,594	-	\$18,642	\$8,176	\$7,580	\$9,374	\$1,953	\$45	\$136,238
117-Auditor-Controller-Treasurer-Tax Collector	\$5,706,729	\$1,502	\$89,966	\$31,656	\$27,592	(\$2,856)	\$336	\$2,582	\$429,526
118-Talent Development	\$690,308	-	\$7,225	\$5,280	\$3,335	\$5,558	-	-	-
200-Maintenance Projects	\$2,438,019	\$268	\$10,078	\$5,216	\$10,857	-	-	-	\$22,067
Total Actual Costs	\$49,762,536	\$4,066	\$555,573	\$162,936	\$157,019	\$87,200	\$17,603	\$3,405	\$3,559,474
Roll Forward Amounts	\$9,506,178	\$2,201	\$260,475	\$77,276	\$98,358	\$37,188	(\$9,391)	(\$406)	(\$1,332,058)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,268,714	\$6,267	\$816,048	\$240,212	\$255,377	\$124,389	\$8,211	\$2,998	\$2,227,416

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	2nd Alloc Remains	Sub Total	Direct Billed	Unallocated	Total
001-Building Depreciation	\$3,641,615	-	\$3,641,615	-	-	\$3,641,615
002-Equipment Depreciation	\$732,488	-	\$732,488	-	-	\$732,488
104-County Administrative Office	\$725,278	\$2,958,571	\$725,278	\$2,921	\$2,958,571	\$3,686,769
111-County Counsel	\$4,309,994	\$139,991	\$4,309,994	\$41,495	\$139,991	\$4,491,480
112-Human Resources	\$7,117,656	-	\$7,117,656	\$2,291,451	-	\$9,409,107
113-Facilities Management	\$5,666,431	-	\$5,666,431	\$3,378,047	-	\$9,044,478
114-Information Technology Department (ITD)	\$14,519,425	\$2,774,072	\$14,519,425	\$5,715,901	\$2,774,072	\$23,009,398
116-Central Services	\$4,214,594	\$563,992	\$4,214,594	\$1,119,921	\$563,992	\$5,898,507
117-Auditor-Controller-Treasurer-Tax Collector	\$5,706,729	\$2,638,709	\$5,706,729	\$69,533	\$2,638,709	\$8,414,971
118-Talent Development	\$690,308	-	\$690,308	-	-	\$690,308
200-Maintenance Projects	\$2,438,019	\$205,639	\$2,438,019	\$105,895	\$205,639	\$2,749,553
Total Actual Costs	\$49,762,536	\$9,280,975	\$49,762,536	\$12,725,163	\$9,280,975	\$71,768,674
Roll Forward Amounts	\$9,506,178	-	\$9,506,178	-	-	\$9,506,178
Regular Adjustments	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-
Total Claimable Costs	\$59,268,714	\$9,280,975	\$59,268,714	\$12,725,163	\$9,280,975	\$81,274,852

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Exhibit B

Roll-Forward Calculations

Department	Actual Cost	Est Cost	Roll Forward	Reg Adj	One Time Adj	Total Claimable
100-Board of Supervisors	\$570,303	\$809,578	(\$239,275)	-	-	\$331,028
109-Assessor	\$1,814,861	\$1,053,095	\$761,767	-	-	\$2,576,628
110-Clerk	\$708,766	\$702,216	\$6,550	-	-	\$715,316
119-Communication and Outreach	\$13,542	\$7,284	\$6,259	-	-	\$19,801
130-Waste Mgmt	\$126,322	\$36,665	\$89,657	-	-	\$215,980
131-Grand Jury	\$59,607	\$66,842	(\$7,236)	-	-	\$52,371
132-District Attorney	\$1,576,786	\$1,867,713	(\$290,927)	-	-	\$1,285,859
134-Child Support Services	\$173,858	\$105,469	\$68,389	-	-	\$242,247
135-Public Defender	\$314,725	\$191,320	\$123,406	-	-	\$438,131
136-Sheriff	\$7,383,157	\$7,177,175	\$205,982	-	-	\$7,589,139
137-Animal Services	\$1,382,618	\$223,971	\$1,158,647	-	-	\$2,541,266
138-Emergency Services	\$219,781	\$268,237	(\$48,455)	-	-	\$171,326
139-Probation	\$2,494,865	\$1,567,544	\$927,321	-	-	\$3,422,187
140-County Fire	\$1,779,454	\$1,659,933	\$119,521	-	-	\$1,898,975
141-Ag Commissioner	\$584,877	\$408,574	\$176,303	-	-	\$761,179
142-Planning	\$2,477,550	\$2,556,703	(\$79,153)	-	-	\$2,398,397
160-Public Health	\$3,413,880	\$2,580,158	\$833,721	-	-	\$4,247,601
166-Behavioral Health	\$3,983,820	\$2,527,296	\$1,456,524	-	-	\$5,440,345
180-Social Services	\$8,059,132	\$6,063,728	\$1,995,404	-	-	\$10,054,535
184-Law Enforcement Medical Care	\$363,177	\$141,318	\$221,859	-	-	\$585,036
186-Veteran's Services	\$110,809	\$66,233	\$44,576	-	-	\$155,385
201-Public Works Special Services	\$132,043	\$70,641	\$61,402	-	-	\$193,444
205-Groundwater Sustainability	\$152,626	\$36,128	\$116,498	-	-	\$269,125
215-Farm Advisor	\$117,644	\$102,341	\$15,303	-	-	\$132,947
222-Community Parks	\$553,191	\$591,553	(\$38,363)	-	-	\$514,828
230-Capital Projects	\$162,706	\$30,393	\$132,313	-	-	\$295,019
245-Roads	\$1,393,010	\$164,578	\$1,228,432	-	-	\$2,621,443
266-County Wide Automation	\$3,609	\$10,120	(\$6,512)	-	-	(\$2,903)
290-Community Development	\$357,484	\$13,282	\$344,202	-	-	\$701,685

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
305-Parks	\$435,091	\$471,242	(\$36,151)	-	-	\$398,940
330-Wildlife and Grazing	\$570	\$1,283	(\$713)	-	-	(\$143)
331-Fish and Game	\$2,085	\$1,667	\$418	-	-	\$2,503
351-Emergency Medical Services	\$13,083	(\$183)	\$13,267	-	-	\$26,350
377-Library	\$944,126	\$614,343	\$329,783	-	-	\$1,273,909
405-Public Works	\$1,872,566	\$2,060,005	(\$187,440)	-	-	\$1,685,126
407-Fleet	\$222,795	\$130,870	\$91,925	-	-	\$314,720
408-Workers' Comp ISF	\$873,080	\$332,627	\$540,452	-	-	\$1,413,532
409-Liability Insurance ISF	\$353,457	\$122,520	\$230,937	-	-	\$584,394
410-Unemployment Insurance ISF	\$2,383	\$1,072	\$1,311	-	-	\$3,694
411-Medical Malpractice ISF	\$11,822	\$7,191	\$4,631	-	-	\$16,452
412-County Dental Plan ISF	\$4,066	\$1,865	\$2,201	-	-	\$6,267
425-Airports	\$555,573	\$295,098	\$260,475	-	-	\$816,048
427-Golf Courses	\$162,936	\$85,659	\$77,276	-	-	\$240,212
430-Los Osos Sewer System	\$157,019	\$58,661	\$98,358	-	-	\$255,377
720-APCD	\$87,200	\$50,012	\$37,188	-	-	\$124,389
760-Pension Trust	\$17,603	\$26,994	(\$9,391)	-	-	\$8,211
791-Law Library	\$3,405	\$3,811	(\$406)	-	-	\$2,998
999-Other	\$3,559,474	\$4,891,533	(\$1,332,058)	-	-	\$2,227,416
Totals	\$49,762,536	\$40,256,358	\$9,506,178	-	-	\$59,268,714

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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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	\$763,386	-	-	\$65,170	\$81,371	\$76,236	\$50,615	\$60,495	\$227,559
002-Equipment Depreciation	\$1,392,421	-	-	-	\$746	\$19,734	\$833	\$1,183,957	-
104-County Administrative Office	\$114,923	-	-	\$13,021	\$7,510	\$18,817	\$11,740	\$32,835	\$10,189
111-County Counsel	\$906,430	-	-	\$242,806	-	\$337,245	\$168,570	\$25,298	-
112-Human Resources	\$448,977	-	-	\$21,654	\$29,388	\$66,510	\$92,954	\$112,319	\$24,898
113-Facilities Management	\$2,112,876	-	-	\$73,586	\$92,465	\$88,890	\$631,093	\$395,692	\$537,360
114-Information Technology Department (ITD)	\$1,665,304	-	-	\$94,966	\$128,416	\$306,887	\$245,843	\$414,026	\$115,190
116-Central Services	\$182,431	-	-	\$7,791	\$2,422	\$23,422	\$26,857	\$71,041	\$10,697
117-Auditor-Controller-Treasurer-Tax Collector	\$608,885	-	-	\$30,992	\$38,853	\$80,681	\$147,255	\$175,243	\$27,429
118-Talent Development	\$79,171	-	-	\$3,875	\$5,259	\$11,903	\$15,502	\$21,592	\$4,152
200-Maintenance Projects	\$523,896	-	-	\$4,482	\$6,451	\$11,997	\$107,028	\$264,986	\$101,731
Totals	\$8,798,701	-	-	\$558,343	\$392,882	\$1,042,324	\$1,498,290	\$2,757,483	\$1,059,206

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

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Exhibit C

Service to Service Allocations (continued)

Department	Total CSD Allocated	117-Auditor- Controller- Treasurer-Tax Collector	118-Talent Development	200-Maintenance Projects	Sub Total	Direct Billed	Unallocated	Total
001-Building Depreciation	\$763,386	\$201,940	-	-	\$763,386	-	-	\$763,386
002-Equipment Depreciation	\$1,392,421	\$187,151	-	-	\$1,392,421	-	-	\$1,392,421
104-County Administrative Office	\$114,923	\$15,222	\$1,520	\$4,068	\$114,923	\$2,921	\$2,958,571	\$3,076,414
111-County Counsel	\$906,430	\$132,511	-	-	\$906,430	\$41,495	\$139,991	\$1,087,916
112-Human Resources	\$448,977	\$94,613	\$3,320	\$3,320	\$448,977	\$2,291,451	-	\$2,740,427
113-Facilities Management	\$2,112,876	\$290,104	-	\$3,685	\$2,112,876	\$3,378,047	-	\$5,490,923
114-Information Technology Department (ITD)	\$1,665,304	\$288,075	\$15,072	\$56,830	\$1,665,304	\$5,715,901	\$2,774,072	\$10,155,277
116-Central Services	\$182,431	\$23,716	\$566	\$15,919	\$182,431	\$1,119,921	\$563,992	\$1,866,345
117-Auditor-Controller-Treasurer-Tax Collector	\$608,885	\$79,047	\$6,839	\$22,545	\$608,885	\$69,533	\$2,638,709	\$3,317,127
118-Talent Development	\$79,171	\$15,778	\$554	\$556	\$79,171	-	-	\$79,171
200-Maintenance Projects	\$523,896	\$21,863	\$838	\$4,520	\$523,896	\$105,895	\$205,639	\$835,430
Totals	\$8,798,701	\$1,350,021	\$28,709	\$111,443	\$8,798,701	\$12,725,163	\$9,280,975	\$30,804,839

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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Exhibit D

Significant Changes from Prior Year

During the FY 2023-24 the County received funding known as ARPA due to the COVID-19 pandemic. Departments the County's Administrative Office administered several pass-through grants that were expended through their department. The costs associated with this were allocated under "not allowed" for each service department and the funding was received outside the service departments.

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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001 Building Depreciation
Schedule 1.1

Narrative

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

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

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

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

Fiscal Year FY2023-24 Actuals
For Use In Budget Year 2025-26

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

Date Printed: 12/30/2024

001 Building Depreciation
Schedule 1.2

Revenue Reconciliation

No Revenue Reconciliation

Fiscal Year FY2023-24 Actuals
For Use In Budget Year 2025-26

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

Date Printed: 12/30/2024

001 Building Depreciation
Schedule 1.3

Labor Distribution Summary

No Labor Distribution

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

Schedule of costs to be allocated

		Amount	General & Admin	Old Courthouse	Courthouse Annex	SLO Health Complex	Sierra Way	New Courthouse
<i>Sal Total %</i>				0.000%	0.000%	0.000%	0.000%	0.000%
Wages and Benefits								
Salaries		-	-	-	-	-	-	-
Benefits		-	-	-	-	-	-	-
Wages and Benefits Subtotal		-	-	-	-	-	-	-
Service And Supplies								
SERVICES								
Service And Supplies Subtotal		-	-	-	-	-	-	-
Cost Adjustments								
Buildings	ADJP	\$3,871,371.54	-	\$71,090.84	-	\$193,196.91	\$3,847.80	\$270,031.80
Structures	ADJP	\$533,629.27	-	-	-	\$45,278.17	-	-
Cost Adjustments Subtotal		\$4,405,000.81	-	\$71,090.84	-	\$238,475.08	\$3,847.80	\$270,031.80
Reallocate Admin								
Functional Costs		\$4,405,000.81	-	\$71,090.84	-	\$238,475.08	\$3,847.80	\$270,031.80
<i>Exp Total %</i>			0.000%	1.614%	0.000%	5.414%	0.087%	6.130%

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

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001 Building Depreciation
Schedule 1.4

Schedule of costs to be allocated (continued)

Amount		Atascadero Hospital	Other Direct	County Bank Bldg	Kimball Bldg	Bldg 1200	North County Facility
<i>Sal Total %</i>		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Wages and Benefits							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	-	-	-	-	-	-	-
Service And Supplies							
SERVICES							
Service And Supplies Subtotal	-	-	-	-	-	-	-
Cost Adjustments							
Buildings	ADJP \$3,871,371.54	\$40,805.53	\$2,331,044.81	\$32,133.12	\$12,972.93	-	\$16,335.36
Structures	ADJP \$533,629.27	\$639.72	-	-	-	-	\$60,506.58
Cost Adjustments Subtotal	\$4,405,000.81	\$41,445.25	\$2,331,044.81	\$32,133.12	\$12,972.93	-	\$76,841.94
Reallocate Admin		-	-	-	-	-	-
Functional Costs	\$4,405,000.81	\$41,445.25	\$2,331,044.81	\$32,133.12	\$12,972.93	-	\$76,841.94
<i>Exp Total %</i>		0.941%	52.918%	0.729%	0.295%	0.000%	1.744%

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

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001 Building Depreciation
Schedule 1.4

Schedule of costs to be allocated (continued)

	Amount	Longbranch	Monterey Parking	New Govt Center	Structures
<i>Sal Total %</i>		0.000%	0.000%	0.000%	0.000%
Wages and Benefits					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Wages and Benefits Subtotal	-	-	-	-	-
Service And Supplies	DIST				
Services and Supplies Subtotal	-	-	-	-	-
Cost Adjustments					
Buildings	ADJP \$3,871,371.54	-	-	\$899,912.44	-
Structures	ADJP \$533,629.27	-	-	-	\$427,204.80
Cost Adjustments Subtotal	\$4,405,000.81	-	-	\$899,912.44	\$427,204.80
Reallocate Admin		-	-	-	-
Functional Costs	\$4,405,000.81	-	-	\$899,912.44	\$427,204.80
<i>Exp Total %</i>		0.000%	0.000%	20.429%	9.698%

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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001 Building Depreciation
Schedule 1.5

Service to Service Costs

Department	First Incoming	Second Incoming	Old Courthouse	Courthouse Annex	SLO Health Complex	Sierra Way	New Courthouse
Subtotals	-	-					
Functional Costs	\$4,405,000.81		\$71,090.84		\$238,475.08	\$3,847.80	\$270,031.80
Total Allocated Costs	\$4,405,000.81		\$71,090.84		\$238,475.08	\$3,847.80	\$270,031.80

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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001 Building Depreciation
Schedule 1.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Atascadero Hospital	Other Direct	County Bank Bldg	Kimball Bldg	Bldg 1200
Subtotals	-	-					
Functional Costs	\$4,405,000.81		\$41,445.25	\$2,331,044.81	\$32,133.12	\$12,972.93	
Total Allocated Costs	\$4,405,000.81		\$41,445.25	\$2,331,044.81	\$32,133.12	\$12,972.93	

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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001 Building Depreciation
Schedule 1.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	North County Facility	Longbranch	Monterey Parking	New Govt Center	Structures
Subtotals	-	-					
Functional Costs	\$4,405,000.81		\$76,841.94			\$899,912.44	\$427,204.80
Total Allocated Costs	\$4,405,000.81		\$76,841.94			\$899,912.44	\$427,204.80

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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001 Building Depreciation
Schedule 1.6.1

Detail Allocation - Old Courthouse

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	24,165	37.820%	\$26,886.46	-	\$26,886.46	-	\$26,886.46
132-District Attorney	1,238	1.938%	\$1,377.42	-	\$1,377.42	-	\$1,377.42
142-Planning	19,104	29.899%	\$21,255.49	-	\$21,255.49	-	\$21,255.49
405-Public Works	19,388	30.344%	\$21,571.47	-	\$21,571.47	-	\$21,571.47
Subtotals	63,895	100.000%	\$71,090.84	-	\$71,090.84	-	\$71,090.84
Direct Billed						-	-
Total Full Functional Cost					\$71,090.84		\$71,090.84

Allocation Basis: Square Footage

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001 Building Depreciation
Schedule 1.6.2

Detail Allocation - Courthouse Annex

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	1,098	2.504%	-	-	-	-	-
116-Central Services	2,151	4.906%	-	-	-	-	-
132-District Attorney	26,739	60.981%	-	-	-	-	-
136-Sheriff	1,215	2.771%	-	-	-	-	-
405-Public Works	3,175	7.241%	-	-	-	-	-
999-Other	9,470	21.597%	-	-	-	-	-
Subtotals	43,848	100.000%	-	-	-	-	-
Direct Billed						-	-
Total Full Functional Cost						-	-

Allocation Basis: Square Footage

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

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001 Building Depreciation
Schedule 1.6.3

Detail Allocation - SLO Health Complex

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	1,931	2.736%	\$6,525.65	-	\$6,525.65	-	\$6,525.65
116-Central Services	3,585	5.080%	\$12,115.20	-	\$12,115.20	-	\$12,115.20
160-Public Health	27,696	39.248%	\$93,596.24	-	\$93,596.24	-	\$93,596.24
166-Behavioral Health	37,355	52.936%	\$126,238.00	-	\$126,238.00	-	\$126,238.00
Subtotals	70,567	100.000%	\$238,475.08	-	\$238,475.08	-	\$238,475.08
Direct Billed						-	-
Total Full Functional Cost					\$238,475.08		\$238,475.08

Allocation Basis: Square Footage

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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001 Building Depreciation
Schedule 1.6.4

Detail Allocation - Sierra Way

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

Allocation Basis: Square Footage

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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001 Building Depreciation
Schedule 1.6.5

Detail Allocation - New Courthouse

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	1,020	1.576%	\$4,256.48	-	\$4,256.48	-	\$4,256.48
116-Central Services	3,916	6.052%	\$16,341.54	-	\$16,341.54	-	\$16,341.54
135-Public Defender	209	0.323%	\$872.16	-	\$872.16	-	\$872.16
139-Probation	1,648	2.547%	\$6,877.13	-	\$6,877.13	-	\$6,877.13
142-Planning	7,706	11.909%	\$32,157.27	-	\$32,157.27	-	\$32,157.27
999-Other	50,210	77.594%	\$209,527.22	-	\$209,527.22	-	\$209,527.22
Subtotals	64,709	100.000%	\$270,031.80	-	\$270,031.80	-	\$270,031.80
Direct Billed						-	-
Total Full Functional Cost					\$270,031.80		\$270,031.80

Allocation Basis: Square Footage

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Schedule 1.6.6

Detail Allocation - Atascadero Hospital

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160-Public Health	1,647	12.055%	\$4,996.36	-	\$4,996.36	-	\$4,996.36
166-Behavioral Health	12,015	87.945%	\$36,448.89	-	\$36,448.89	-	\$36,448.89
Subtotals	13,662	100.000%	\$41,445.25	-	\$41,445.25	-	\$41,445.25
Direct Billed						-	-
Total Full Functional Cost					\$41,445.25		\$41,445.25

Allocation Basis: Square Footage

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Schedule 1.6.7

Detail Allocation - Other Direct

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	4,769	0.205%	\$4,769.12	-	\$4,769.12	-	\$4,769.12
116-Central Services	61,952	2.658%	\$61,952.28	-	\$61,952.28	-	\$61,952.28
136-Sheriff	636,097	27.288%	\$636,097.42	-	\$636,097.42	-	\$636,097.42
137-Animal Services	964,398	41.372%	\$964,398.42	-	\$964,398.42	-	\$964,398.42
139-Probation	393,578	16.884%	\$393,578.02	-	\$393,578.02	-	\$393,578.02
140-County Fire	58,292	2.501%	\$58,291.59	-	\$58,291.59	-	\$58,291.59
141-Ag Commissioner	7,815	0.335%	\$7,814.78	-	\$7,814.78	-	\$7,814.78
160-Public Health	62,541	2.683%	\$62,540.63	-	\$62,540.63	-	\$62,540.63
166-Behavioral Health	31,087	1.334%	\$31,087.26	-	\$31,087.26	-	\$31,087.26
222-Community Parks	15,050	0.646%	\$15,050.42	-	\$15,050.42	-	\$15,050.42
245-Roads	1,307	0.056%	\$1,307.37	-	\$1,307.37	-	\$1,307.37
305-Parks	3,916	0.168%	\$3,915.97	-	\$3,915.97	-	\$3,915.97
377-Library	90,242	3.871%	\$90,241.53	-	\$90,241.53	-	\$90,241.53
Subtotals	2,331,045	100.000%	\$2,331,044.81	-	\$2,331,044.81	-	\$2,331,044.81
Direct Billed						-	-
Total Full Functional Cost					\$2,331,044.81		\$2,331,044.81

Allocation Basis: Depreciation by department

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Schedule 1.6.8

Detail Allocation - County Bank Bldg

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

Allocation Basis: Square Footage

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Schedule 1.6.9

Detail Allocation - Kimball Bldg

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	120	0.675%	\$87.51	-	\$87.51	-	\$87.51
113-Facilities Management	3,180	17.875%	\$2,318.94	-	\$2,318.94	-	\$2,318.94
116-Central Services	799	4.491%	\$582.65	-	\$582.65	-	\$582.65
117-Auditor-Controller-Treasurer-Tax Collector	1,823	10.247%	\$1,329.38	-	\$1,329.38	-	\$1,329.38
222-Community Parks	1,929	10.843%	\$1,406.68	-	\$1,406.68	-	\$1,406.68
305-Parks	3,148	17.695%	\$2,295.60	-	\$2,295.60	-	\$2,295.60
405-Public Works	4,121	23.165%	\$3,005.14	-	\$3,005.14	-	\$3,005.14
999-Other	2,670	15.008%	\$1,947.03	-	\$1,947.03	-	\$1,947.03
Subtotals	17,790	100.000%	\$12,972.93	-	\$12,972.93	-	\$12,972.93
Direct Billed						-	-
Total Full Functional Cost					\$12,972.93		\$12,972.93

Allocation Basis: Square Footage

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Schedule 1.6.10

Detail Allocation - Bldg 1200

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111-County Counsel	157	0.309%	-	-	-	-	-
112-Human Resources	120	0.236%	-	-	-	-	-
113-Facilities Management	19,786	38.953%	-	-	-	-	-
114-Information Technology Department (ITD)	1,232	2.425%	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	2,381	4.687%	-	-	-	-	-
109-Assessor	395	0.778%	-	-	-	-	-
110-Clerk	5,821	11.460%	-	-	-	-	-
132-District Attorney	638	1.256%	-	-	-	-	-
136-Sheriff	305	0.600%	-	-	-	-	-
137-Animal Services	259	0.510%	-	-	-	-	-
138-Emergency Services	2,975	5.857%	-	-	-	-	-
139-Probation	299	0.589%	-	-	-	-	-
142-Planning	632	1.244%	-	-	-	-	-
160-Public Health	7,598	14.958%	-	-	-	-	-
305-Parks	120	0.236%	-	-	-	-	-
377-Library	3,101	6.105%	-	-	-	-	-
405-Public Works	1,200	2.362%	-	-	-	-	-
999-Other	3,776	7.434%	-	-	-	-	-
Subtotals	50,795	100.000%	-	-	-	-	-
Direct Billed						-	-
Total Full Functional Cost						-	-

Allocation Basis: Square Footage

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Schedule 1.6.11

Detail Allocation - North County Facility

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
109-Assessor	3,045	67.817%	\$52,112.18	-	\$52,112.18	-	\$52,112.18
110-Clerk	264	5.880%	\$4,518.10	-	\$4,518.10	-	\$4,518.10
142-Planning	1,181	26.303%	\$20,211.66	-	\$20,211.66	-	\$20,211.66
Subtotals	4,490	100.000%	\$76,841.94	-	\$76,841.94	-	\$76,841.94
Direct Billed						-	-
Total Full Functional Cost					\$76,841.94		\$76,841.94

Allocation Basis: Square Footage

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001 Building Depreciation
Schedule 1.6.12

Detail Allocation - Longbranch

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
166-Behavioral Health	7,428	100.000%	-	-	-	-	-
Subtotals	7,428	100.000%	-	-	-	-	-
Direct Billed						-	-
Total Full Functional Cost						-	-

Allocation Basis: Square Footage

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Schedule 1.6.13

Detail Allocation - Monterey Parking

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	9	8.257%	-	-	-	-	-
111-County Counsel	7	6.422%	-	-	-	-	-
112-Human Resources	4	3.670%	-	-	-	-	-
114-Information Technology Department (ITD)	12	11.009%	-	-	-	-	-
116-Central Services	3	2.752%	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	7	6.422%	-	-	-	-	-
109-Assessor	2	1.835%	-	-	-	-	-
132-District Attorney	1	0.917%	-	-	-	-	-
139-Probation	1	0.917%	-	-	-	-	-
142-Planning	8	7.339%	-	-	-	-	-
160-Public Health	1	0.917%	-	-	-	-	-
180-Social Services	1	0.917%	-	-	-	-	-
222-Community Parks	2	1.835%	-	-	-	-	-
305-Parks	5	4.587%	-	-	-	-	-
405-Public Works	30	27.523%	-	-	-	-	-
407-Fleet	1	0.917%	-	-	-	-	-
999-Other	15	13.761%	-	-	-	-	-
Subtotals	109	100.000%	-	-	-	-	-
Direct Billed						-	-
Total Full Functional Cost						-	-

Allocation Basis: Number of spaces

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Schedule 1.6.14

Detail Allocation - New Govt Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	7,562	7.242%	\$65,169.58	-	\$65,169.58	-	\$65,169.58
111-County Counsel	9,442	9.042%	\$81,371.49	-	\$81,371.49	-	\$81,371.49
112-Human Resources	8,836	8.462%	\$76,148.96	-	\$76,148.96	-	\$76,148.96
113-Facilities Management	4,353	4.169%	\$37,514.31	-	\$37,514.31	-	\$37,514.31
116-Central Services	257	0.246%	\$2,214.83	-	\$2,214.83	-	\$2,214.83
117-Auditor-Controller-Treasurer-Tax Collector	23,278	22.292%	\$200,610.62	-	\$200,610.62	-	\$200,610.62
100-Board of Supervisors	11,907	11.403%	\$102,614.94	-	\$102,614.94	-	\$102,614.94
109-Assessor	22,087	21.152%	\$190,346.54	-	\$190,346.54	-	\$190,346.54
110-Clerk	12,169	11.654%	\$104,872.87	-	\$104,872.87	-	\$104,872.87
138-Emergency Services	1,937	1.855%	\$16,693.13	-	\$16,693.13	-	\$16,693.13
405-Public Works	678	0.649%	\$5,843.03	-	\$5,843.03	-	\$5,843.03
999-Other	1,916	1.835%	\$16,512.15	-	\$16,512.15	-	\$16,512.15
Subtotals	104,422	100.000%	\$899,912.44	-	\$899,912.44	-	\$899,912.44
Direct Billed						-	-
Total Full Functional Cost					\$899,912.44		\$899,912.44

Allocation Basis: Square Footage

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001 Building Depreciation
Schedule 1.6.15

Detail Allocation - Structures

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	28,839	6.751%	\$28,839.07	-	\$28,839.07	-	\$28,839.07
116-Central Services	119,291	27.924%	\$119,291.40	-	\$119,291.40	-	\$119,291.40
136-Sheriff	91,070	21.318%	\$91,070.05	-	\$91,070.05	-	\$91,070.05
137-Animal Services	35,257	8.253%	\$35,257.32	-	\$35,257.32	-	\$35,257.32
138-Emergency Services	3,609	0.845%	\$3,608.54	-	\$3,608.54	-	\$3,608.54
139-Probation	10,351	2.423%	\$10,351.00	-	\$10,351.00	-	\$10,351.00
140-County Fire	1,642	0.384%	\$1,642.21	-	\$1,642.21	-	\$1,642.21
141-Ag Commissioner	4,321	1.012%	\$4,321.46	-	\$4,321.46	-	\$4,321.46
160-Public Health	25,877	6.057%	\$25,877.26	-	\$25,877.26	-	\$25,877.26
201-Public Works Special Services	6,300	1.475%	\$6,300.35	-	\$6,300.35	-	\$6,300.35
222-Community Parks	86,538	20.257%	\$86,538.36	-	\$86,538.36	-	\$86,538.36
305-Parks	8,020	1.877%	\$8,020.49	-	\$8,020.49	-	\$8,020.49
407-Fleet	6,087	1.425%	\$6,087.29	-	\$6,087.29	-	\$6,087.29
Subtotals	427,205	100.000%	\$427,204.80	-	\$427,204.80	-	\$427,204.80
Direct Billed						-	-
Total Full Functional Cost					\$427,204.80		\$427,204.80

Allocation Basis: Depreciation by department

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Schedule 1.7

Summary of Allocated Costs

Department	Total	New Govt Center	Old Courthouse	Courthouse Annex	SLO Health Complex	Sierra Way	New Courthouse
104-County Administrative Office	\$65,169.58	\$65,169.58	-	-	-	-	-
111-County Counsel	\$81,371.49	\$81,371.49	-	-	-	-	-
112-Human Resources	\$76,236.46	\$76,148.96	-	-	-	-	-
113-Facilities Management	\$50,615.37	\$37,514.31	-	-	\$6,525.65	-	\$4,256.48
114-Information Technology Department (ITD)	\$60,494.65	-	\$26,886.46	-	-	-	-
116-Central Services	\$227,558.63	\$2,214.83	-	-	\$12,115.20	-	\$16,341.54
117-Auditor-Controller-Treasurer-Tax Collector	\$201,940.00	\$200,610.62	-	-	-	-	-
Subtotal for CSD	\$763,386.17	\$463,029.78	\$26,886.46	-	\$18,640.85	-	\$20,598.02
100-Board of Supervisors	\$102,614.94	\$102,614.94	-	-	-	-	-
109-Assessor	\$242,458.72	\$190,346.54	-	-	-	-	-
110-Clerk	\$109,390.97	\$104,872.87	-	-	-	-	-
132-District Attorney	\$1,377.42	-	\$1,377.42	-	-	-	-
135-Public Defender	\$872.16	-	-	-	-	-	\$872.16
136-Sheriff	\$727,167.47	-	-	-	-	-	-
137-Animal Services	\$999,655.74	-	-	-	-	-	-
138-Emergency Services	\$20,301.67	\$16,693.13	-	-	-	-	-
139-Probation	\$410,806.15	-	-	-	-	-	\$6,877.13
140-County Fire	\$59,933.80	-	-	-	-	-	-
141-Ag Commissioner	\$13,732.67	-	-	-	-	\$1,596.43	-
142-Planning	\$73,624.42	-	\$21,255.49	-	-	-	\$32,157.27
160-Public Health	\$188,115.48	-	-	-	\$93,596.24	\$1,104.99	-
166-Behavioral Health	\$193,774.14	-	-	-	\$126,238.00	-	-
201-Public Works Special Services	\$6,300.35	-	-	-	-	-	-
215-Farm Advisor	\$1,146.38	-	-	-	-	\$1,146.38	-
222-Community Parks	\$102,995.46	-	-	-	-	-	-
245-Roads	\$1,307.37	-	-	-	-	-	-
305-Parks	\$14,232.06	-	-	-	-	-	-
377-Library	\$90,241.53	-	-	-	-	-	-

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Summary of Allocated Costs (continued)

Department	Total	New Govt Center	Old Courthouse	Courthouse Annex	SLO Health Complex	Sierra Way	New Courthouse
405-Public Works	\$47,492.03	\$5,843.03	\$21,571.47	-	-	-	-
407-Fleet	\$6,087.29	-	-	-	-	-	-
999-Other	\$227,986.41	\$16,512.15	-	-	-	-	\$209,527.22
Totals	\$4,405,000.81	\$899,912.44	\$71,090.84	-	\$238,475.08	\$3,847.80	\$270,031.80
Direct Billed	-	-	-	-	-	-	-
Total Full Functional Cost	\$4,405,000.81	\$899,912.44	\$71,090.84	-	\$238,475.08	\$3,847.80	\$270,031.80
Less Direct Billed	-	-	-	-	-	-	-
Less CSD Amounts	(\$763,386.17)	(\$463,029.78)	(\$26,886.46)	-	(\$18,640.85)	-	(\$20,598.02)
Total Receiving Department Allocation	\$3,641,614.64	\$436,882.66	\$44,204.38	-	\$219,834.23	\$3,847.80	\$249,433.78

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Summary of Allocated Costs (continued)

Department	Total	Atascadero Hospital	Other Direct	County Bank Bldg	Kimball Bldg	Bldg 1200	North County Facility
104-County Administrative Office	\$65,169.58	-	-	-	-	-	-
111-County Counsel	\$81,371.49	-	-	-	-	-	-
112-Human Resources	\$76,236.46	-	-	-	\$87.51	-	-
113-Facilities Management	\$50,615.37	-	-	-	\$2,318.94	-	-
114-Information Technology Department (ITD)	\$60,494.65	-	\$4,769.12	-	-	-	-
116-Central Services	\$227,558.63	-	\$61,952.28	\$15,060.73	\$582.65	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$201,940.00	-	-	-	\$1,329.38	-	-
Subtotal for CSD	\$763,386.17	-	\$66,721.40	\$15,060.73	\$4,318.48	-	-
100-Board of Supervisors	\$102,614.94	-	-	-	-	-	-
109-Assessor	\$242,458.72	-	-	-	-	-	\$52,112.18
110-Clerk	\$109,390.97	-	-	-	-	-	\$4,518.10
132-District Attorney	\$1,377.42	-	-	-	-	-	-
135-Public Defender	\$872.16	-	-	-	-	-	-
136-Sheriff	\$727,167.47	-	\$636,097.42	-	-	-	-
137-Animal Services	\$999,655.74	-	\$964,398.42	-	-	-	-
138-Emergency Services	\$20,301.67	-	-	-	-	-	-
139-Probation	\$410,806.15	-	\$393,578.02	-	-	-	-
140-County Fire	\$59,933.80	-	\$58,291.59	-	-	-	-
141-Ag Commissioner	\$13,732.67	-	\$7,814.78	-	-	-	-
142-Planning	\$73,624.42	-	-	-	-	-	\$20,211.66
160-Public Health	\$188,115.48	\$4,996.36	\$62,540.63	-	-	-	-
166-Behavioral Health	\$193,774.14	\$36,448.89	\$31,087.26	-	-	-	-
201-Public Works Special Services	\$6,300.35	-	-	-	-	-	-
215-Farm Advisor	\$1,146.38	-	-	-	-	-	-
222-Community Parks	\$102,995.46	-	\$15,050.42	-	\$1,406.68	-	-
245-Roads	\$1,307.37	-	\$1,307.37	-	-	-	-
305-Parks	\$14,232.06	-	\$3,915.97	-	\$2,295.60	-	-
377-Library	\$90,241.53	-	\$90,241.53	-	-	-	-

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Summary of Allocated Costs (continued)

Department	Total	Atascadero Hospital	Other Direct	County Bank Bldg	Kimball Bldg	Bldg 1200	North County Facility
405-Public Works	\$47,492.03	-	-	\$17,072.39	\$3,005.14	-	-
407-Fleet	\$6,087.29	-	-	-	-	-	-
999-Other	\$227,986.41	-	-	-	\$1,947.03	-	-
Totals	\$4,405,000.81	\$41,445.25	\$2,331,044.81	\$32,133.12	\$12,972.93	-	\$76,841.94
Direct Billed	-	-	-	-	-	-	-
Total Full Functional Cost	\$4,405,000.81	\$41,445.25	\$2,331,044.81	\$32,133.12	\$12,972.93	-	\$76,841.94
Less Direct Billed	-	-	-	-	-	-	-
Less CSD Amounts	(\$763,386.17)	-	(\$66,721.40)	(\$15,060.73)	(\$4,318.48)	-	-
Total Receiving Department Allocation	\$3,641,614.64	\$41,445.25	\$2,264,323.41	\$17,072.39	\$8,654.45	-	\$76,841.94

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Summary of Allocated Costs (continued)

Department	Total	Longbranch	Monterey Parking	Structures
104-County Administrative Office	\$65,169.58	-	-	-
111-County Counsel	\$81,371.49	-	-	-
112-Human Resources	\$76,236.46	-	-	-
113-Facilities Management	\$50,615.37	-	-	-
114-Information Technology Department (ITD)	\$60,494.65	-	-	\$28,839.07
116-Central Services	\$227,558.63	-	-	\$119,291.40
117-Auditor-Controller-Treasurer-Tax Collector	\$201,940.00	-	-	-
Subtotal for CSD	\$763,386.17	-	-	\$148,130.47
100-Board of Supervisors	\$102,614.94	-	-	-
109-Assessor	\$242,458.72	-	-	-
110-Clerk	\$109,390.97	-	-	-
132-District Attorney	\$1,377.42	-	-	-
135-Public Defender	\$872.16	-	-	-
136-Sheriff	\$727,167.47	-	-	\$91,070.05
137-Animal Services	\$999,655.74	-	-	\$35,257.32
138-Emergency Services	\$20,301.67	-	-	\$3,608.54
139-Probation	\$410,806.15	-	-	\$10,351.00
140-County Fire	\$59,933.80	-	-	\$1,642.21
141-Ag Commissioner	\$13,732.67	-	-	\$4,321.46
142-Planning	\$73,624.42	-	-	-
160-Public Health	\$188,115.48	-	-	\$25,877.26
166-Behavioral Health	\$193,774.14	-	-	-
201-Public Works Special Services	\$6,300.35	-	-	\$6,300.35
215-Farm Advisor	\$1,146.38	-	-	-
222-Community Parks	\$102,995.46	-	-	\$86,538.36
245-Roads	\$1,307.37	-	-	-
305-Parks	\$14,232.06	-	-	\$8,020.49
377-Library	\$90,241.53	-	-	-

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

Summary of Allocated Costs (continued)

Department	Total	Longbranch	Monterey Parking	Structures
405-Public Works	\$47,492.03	-	-	-
407-Fleet	\$6,087.29	-	-	\$6,087.29
999-Other	\$227,986.41	-	-	-
Totals	\$4,405,000.81	-	-	\$427,204.80
Direct Billed	-	-	-	-
Total Full Functional Cost	\$4,405,000.81	-	-	\$427,204.80
Less Direct Billed	-	-	-	-
Less CSD Amounts	(\$763,386.17)	-	-	(\$148,130.47)
Total Receiving Department Allocation	\$3,641,614.64	-	-	\$279,074.33

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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002 Equipment Depreciation

Narrative

Schedule 2.1

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

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

Software- Depreciation as calculated by County accounting system.

Computing Assets- Depreciation as calculated by County accounting system.

Other Assets- Depreciation as calculated by County accounting system.

Fiscal Year FY2023-24 Actuals
For Use In Budget Year 2025-26

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

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002 Equipment Depreciation
Schedule 2.2

Revenue Reconciliation

No Revenue Reconciliation

Fiscal Year FY2023-24 Actuals
For Use In Budget Year 2025-26

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2 CFR part 200

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002 Equipment Depreciation
Schedule 2.3

Labor Distribution Summary

No Labor Distribution

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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002 Equipment Depreciation
Schedule 2.4

Schedule of costs to be allocated

	Amount	General & Admin	Software	Computing Assets	Other Assets
<i>Sal Total %</i>			0.000%	0.000%	0.000%
Wages and Benefits					
Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Wages and Benefits Subtotal	-	-	-	-	-
Service And Supplies					
SUBTOTAL					
Services and Supplies Subtotal	-	-	-	-	-
Cost Adjustments					
DEPRECIATION	ADJP \$2,124,909.24	-	\$646,650.67	\$828,311.31	\$649,947.26
Cost Adjustments Subtotal	\$2,124,909.24	-	\$646,650.67	\$828,311.31	\$649,947.26
Reallocate Admin					
		-	-	-	-
Functional Costs	\$2,124,909.24	-	\$646,650.67	\$828,311.31	\$649,947.26
<i>Exp Total %</i>		0.000%	30.432%	38.981%	30.587%

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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002 Equipment Depreciation
Schedule 2.5

Service to Service Costs

Department	First Incoming	Second Incoming	Software	Computing Assets	Other Assets
Subtotals	-	-			
Functional Costs	\$2,124,909.24		\$646,650.67	\$828,311.31	\$649,947.26
Total Allocated Costs	\$2,124,909.24		\$646,650.67	\$828,311.31	\$649,947.26

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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002 Equipment Depreciation
Schedule 2.6.1

Detail Allocation - Software

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	18,940	2.929%	\$18,940.14	-	\$18,940.14	-	\$18,940.14
114-Information Technology Department (ITD)	237,208	36.683%	\$237,208.48	-	\$237,208.48	-	\$237,208.48
117-Auditor-Controller-Treasurer-Tax Collector	180,829	27.964%	\$180,828.96	-	\$180,828.96	-	\$180,828.96
110-Clerk	25,141	3.888%	\$25,141.16	-	\$25,141.16	-	\$25,141.16
132-District Attorney	4,472	0.692%	\$4,471.70	-	\$4,471.70	-	\$4,471.70
136-Sheriff	3,308	0.512%	\$3,308.28	-	\$3,308.28	-	\$3,308.28
142-Planning	170,152	26.313%	\$170,151.95	-	\$170,151.95	-	\$170,151.95
201-Public Works Special Services	6,600	1.021%	\$6,600.00	-	\$6,600.00	-	\$6,600.00
Subtotals	646,651	100.000%	\$646,650.67	-	\$646,650.67	-	\$646,650.67
Direct Billed						-	-
Total Full Functional Cost					\$646,650.67		\$646,650.67

Allocation Basis: Departmental Asset Depreciation

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

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002 Equipment Depreciation
Schedule 2.6.2

Detail Allocation - Computing Assets

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	791,299	95.532%	\$791,299.04	-	\$791,299.04	-	\$791,299.04
132-District Attorney	3,064	0.370%	\$3,063.97	-	\$3,063.97	-	\$3,063.97
136-Sheriff	31,562	3.810%	\$31,561.77	-	\$31,561.77	-	\$31,561.77
139-Probation	2,387	0.288%	\$2,386.53	-	\$2,386.53	-	\$2,386.53
Subtotals	828,311	100.000%	\$828,311.31	-	\$828,311.31	-	\$828,311.31
Direct Billed						-	-
Total Full Functional Cost					\$828,311.31		\$828,311.31

Allocation Basis: Departmental Asset Depreciation

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

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002 Equipment Depreciation
Schedule 2.6.3

Detail Allocation - Other Assets

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111-County Counsel	746	0.115%	\$745.54	-	\$745.54	-	\$745.54
112-Human Resources	794	0.122%	\$794.30	-	\$794.30	-	\$794.30
113-Facilities Management	833	0.128%	\$833.01	-	\$833.01	-	\$833.01
114-Information Technology Department (ITD)	155,450	23.917%	\$155,449.96	-	\$155,449.96	-	\$155,449.96
117-Auditor-Controller-Treasurer-Tax Collector	6,322	0.973%	\$6,322.01	-	\$6,322.01	-	\$6,322.01
100-Board of Supervisors	165	0.025%	\$164.55	-	\$164.55	-	\$164.55
109-Assessor	61,589	9.476%	\$61,589.32	-	\$61,589.32	-	\$61,589.32
110-Clerk	3,250	0.500%	\$3,250.03	-	\$3,250.03	-	\$3,250.03
132-District Attorney	4,326	0.666%	\$4,325.85	-	\$4,325.85	-	\$4,325.85
136-Sheriff	220,714	33.959%	\$220,714.38	-	\$220,714.38	-	\$220,714.38
137-Animal Services	1,193	0.184%	\$1,192.90	-	\$1,192.90	-	\$1,192.90
139-Probation	4,064	0.625%	\$4,063.68	-	\$4,063.68	-	\$4,063.68
140-County Fire	94,018	14.465%	\$94,017.54	-	\$94,017.54	-	\$94,017.54
141-Ag Commissioner	1,078	0.166%	\$1,077.63	-	\$1,077.63	-	\$1,077.63
142-Planning	683	0.105%	\$682.84	-	\$682.84	-	\$682.84
160-Public Health	84,569	13.012%	\$84,568.61	-	\$84,568.61	-	\$84,568.61
215-Farm Advisor	1,508	0.232%	\$1,508.01	-	\$1,508.01	-	\$1,508.01
305-Parks	8,647	1.330%	\$8,647.10	-	\$8,647.10	-	\$8,647.10
Subtotals	649,947	100.000%	\$649,947.26	-	\$649,947.26	-	\$649,947.26
Direct Billed						-	-
Total Full Functional Cost					\$649,947.26		\$649,947.26

Allocation Basis: Departmental Asset Depreciation

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

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002 Equipment Depreciation
Schedule 2.7

Summary of Allocated Costs

Department	Total	Computing Assets	Software	Other Assets
111-County Counsel	\$745.54	-	-	\$745.54
112-Human Resources	\$19,734.44	-	\$18,940.14	\$794.30
113-Facilities Management	\$833.01	-	-	\$833.01
114-Information Technology Department (ITD)	\$1,183,957.48	\$791,299.04	\$237,208.48	\$155,449.96
117-Auditor-Controller-Treasurer-Tax Collector	\$187,150.97	-	\$180,828.96	\$6,322.01
Subtotal for CSD	\$1,392,421.44	\$791,299.04	\$436,977.58	\$164,144.82
100-Board of Supervisors	\$164.55	-	-	\$164.55
109-Assessor	\$61,589.32	-	-	\$61,589.32
110-Clerk	\$28,391.19	-	\$25,141.16	\$3,250.03
132-District Attorney	\$11,861.52	\$3,063.97	\$4,471.70	\$4,325.85
136-Sheriff	\$255,584.43	\$31,561.77	\$3,308.28	\$220,714.38
137-Animal Services	\$1,192.90	-	-	\$1,192.90
139-Probation	\$6,450.21	\$2,386.53	-	\$4,063.68
140-County Fire	\$94,017.54	-	-	\$94,017.54
141-Ag Commissioner	\$1,077.63	-	-	\$1,077.63
142-Planning	\$170,834.79	-	\$170,151.95	\$682.84
160-Public Health	\$84,568.61	-	-	\$84,568.61
201-Public Works Special Services	\$6,600.00	-	\$6,600.00	-
215-Farm Advisor	\$1,508.01	-	-	\$1,508.01
305-Parks	\$8,647.10	-	-	\$8,647.10
Totals	\$2,124,909.24	\$828,311.31	\$646,650.67	\$649,947.26
Direct Billed	-	-	-	-
Total Full Functional Cost	\$2,124,909.24	\$828,311.31	\$646,650.67	\$649,947.26
Less Direct Billed	-	-	-	-
Less CSD Amounts	(\$1,392,421.44)	(\$791,299.04)	(\$436,977.58)	(\$164,144.82)
Total Receiving Department Allocation	\$732,487.80	\$37,012.27	\$209,673.09	\$485,802.44

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

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104 County Administrative Office

Narrative

Schedule 3.1

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

Not Allowed

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

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

Support to Others- Costs related to departmental support.

Budget Assistance- Costs related to review of departmental budgets.

Not Allowed- Not further allocated

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

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104 County Administrative Office
Schedule 3.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$122,444.96	119,524.24	2,920.72	-	
	Total for C/A	\$122,444.96	119,524.24	2,920.72	-	
REV	Outside revenues	\$1,322,844.24	-	-	1,322,844.24	
	Total for REV	\$1,322,844.24	-	-	1,322,844.24	

Total per Books	\$1,445,289.20
Less General Government	(\$1,322,844.24)
Less Off the Top	(\$119,524.24)
Less Direct Billed	(\$2,920.72)
Difference	-

Fiscal Year FY2023-24 Actuals
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COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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104 County Administrative Office
Schedule 3.3

Labor Distribution Summary

No Labor Distribution

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

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104 County Administrative Office
Schedule 3.4

Schedule of costs to be allocated

		Amount	General & Admin	Support to Others	Budget Assistance	Not Allowed
<i>Sal Total %</i>			37.686%	5.531%	11.175%	45.608%
Wages and Benefits						
Salaries		\$2,544,285.34	\$958,833.86	\$140,732.42	\$284,325.74	\$1,160,393.32
Benefits		-	-	-	-	-
Wages and Benefits Subtotal		\$2,544,285.34	\$958,833.86	\$140,732.42	\$284,325.74	\$1,160,393.32
Service And Supplies						
	DIST					
SERVICES & SUPPLIES	<i>PROP</i>	\$2,141,432.23	\$258,180.73	-	-	\$1,883,251.50
Other Charges	<i>DISA</i>	\$2,798,848.03				
Services and Supplies Subtotal		\$2,141,432.23	\$258,180.73	-	-	\$1,883,251.50
Cost Adjustments						
Other Charges	<i>DISA</i>	(\$2,798,848.03)				
REVENUE	<i>ADJP</i>	(\$1,442,368.48)	(\$119,524.24)	-	-	(\$1,322,844.24)
Cost Adjustments Subtotal		(\$1,442,368.48)	(\$119,524.24)	-	-	(\$1,322,844.24)
Reallocate Admin			(\$1,097,490.35)	\$97,418.61	\$196,817.60	\$803,254.14
Functional Costs		\$3,243,349.09	-	\$238,151.03	\$481,143.34	\$2,524,054.72
<i>Exp Total %</i>			0.000%	7.343%	14.835%	77.822%

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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104 County Administrative Office
Schedule 3.5

Service to Service Costs

Department	First Incoming	Second Incoming	Support to Others	Budget Assistance	Not Allowed
001-Building Depreciation	\$65,169.58	-	\$4,785.24	\$9,667.76	\$50,716.58
104-County Administrative Office	-	\$13,021.20	\$956.11	\$1,931.66	\$10,133.42
111-County Counsel	-	\$242,805.85	\$17,828.63	\$36,019.69	\$188,957.53
112-Human Resources	-	\$21,654.47	\$1,590.03	\$3,212.39	\$16,852.04
113-Facilities Management	-	\$73,585.58	\$5,403.21	\$10,916.25	\$57,266.13
114-Information Technology Department (ITD)	-	\$94,965.74	\$6,973.10	\$14,087.95	\$73,904.70
116-Central Services	-	\$7,790.73	\$572.05	\$1,155.74	\$6,062.94
117-Auditor-Controller-Treasurer-Tax Collector	-	\$30,992.28	\$2,275.69	\$4,597.63	\$24,118.96
118-Talent Development	-	\$3,875.40	\$284.56	\$574.91	\$3,015.93
200-Maintenance Projects	-	\$4,481.95	\$329.10	\$664.89	\$3,487.97
Subtotals	\$65,169.58	\$493,173.20	\$40,997.72	\$82,828.86	\$434,516.20
Functional Costs	\$3,243,349.09		\$238,151.03	\$481,143.34	\$2,524,054.72
Total Allocated Costs	\$3,801,691.87		\$279,148.74	\$563,972.20	\$2,958,570.93

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

Detail Allocation - Support to Others

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	6,691	4.196%	\$10,193.17	-	\$10,193.17	-	\$10,193.17
111-County Counsel	1,893	1.187%	\$2,884.19	-	\$2,884.19	\$448.75	\$3,332.94
112-Human Resources	5,968	3.742%	\$9,091.84	-	\$9,091.84	\$1,414.60	\$10,506.44
113-Facilities Management	1,900	1.192%	\$2,894.78	-	\$2,894.78	\$450.40	\$3,345.18
114-Information Technology Department (ITD)	8,183	5.132%	\$12,466.56	-	\$12,466.56	\$1,939.67	\$14,406.23
116-Central Services	4,335	2.718%	\$6,603.93	-	\$6,603.93	\$1,027.51	\$7,631.44
117-Auditor-Controller-Treasurer-Tax Collector	4,059	2.545%	\$6,183.19	-	\$6,183.19	\$962.04	\$7,145.24
118-Talent Development	518	0.325%	\$789.31	-	\$789.31	\$122.81	\$912.12
200-Maintenance Projects	928	0.582%	\$1,413.63	-	\$1,413.63	\$219.95	\$1,633.58
100-Board of Supervisors	160	0.100%	\$244.09	-	\$244.09	\$37.98	\$282.07
109-Assessor	1,873	1.174%	\$2,853.19	-	\$2,853.19	\$443.93	\$3,297.12
110-Clerk	1,413	0.886%	\$2,152.76	-	\$2,152.76	\$334.95	\$2,487.70
119-Communication and Outreach	38	0.024%	\$58.47	-	\$58.47	\$9.10	\$67.57
130-Waste Mgmt	784	0.492%	\$1,194.84	-	\$1,194.84	\$185.91	\$1,380.75
131-Grand Jury	737	0.462%	\$1,123.01	-	\$1,123.01	\$174.73	\$1,297.74
132-District Attorney	1,417	0.889%	\$2,159.08	-	\$2,159.08	\$335.93	\$2,495.01
134-Child Support Services	667	0.418%	\$1,015.39	-	\$1,015.39	\$157.99	\$1,173.38
135-Public Defender	766	0.480%	\$1,166.84	-	\$1,166.84	\$181.55	\$1,348.39
136-Sheriff	8,127	5.096%	\$12,381.03	-	\$12,381.03	\$1,926.36	\$14,307.39
137-Animal Services	338	0.212%	\$515.57	-	\$515.57	\$80.22	\$595.79
138-Emergency Services	2,381	1.493%	\$3,627.02	-	\$3,627.02	\$564.33	\$4,191.35
139-Probation	1,456	0.913%	\$2,218.65	-	\$2,218.65	\$345.20	\$2,563.85
140-County Fire	33,224	20.835%	\$50,615.97	-	\$50,615.97	\$7,875.33	\$58,491.31
141-Ag Commissioner	2,141	1.342%	\$3,261.25	-	\$3,261.25	\$507.42	\$3,768.67
142-Planning	9,357	5.868%	\$14,255.74	-	\$14,255.74	\$2,218.05	\$16,473.79
160-Public Health	5,208	3.266%	\$7,934.09	-	\$7,934.09	\$1,234.46	\$9,168.55
166-Behavioral Health	8,323	5.220%	\$12,680.53	-	\$12,680.53	\$1,972.96	\$14,653.49
180-Social Services	5,764	3.614%	\$8,780.85	-	\$8,780.85	\$1,366.21	\$10,147.06

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

Detail Allocation - Support to Others (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
186-Veteran's Services	1,088	0.682%	\$1,657.29	-	\$1,657.29	\$257.86	\$1,915.15
205-Groundwater Sustainability	1,702	1.068%	\$2,593.41	(\$2,920.72)	(\$327.31)	\$403.51	\$76.19
215-Farm Advisor	1,397	0.876%	\$2,128.50	-	\$2,128.50	\$331.17	\$2,459.68
222-Community Parks	515	0.323%	\$784.36	-	\$784.36	\$122.04	\$906.40
290-Community Development	3,087	1.936%	\$4,703.19	-	\$4,703.19	\$731.77	\$5,434.96
305-Parks	5,835	3.659%	\$8,888.79	-	\$8,888.79	\$1,383.01	\$10,271.79
330-Wildlife and Grazing	315	0.197%	\$479.56	-	\$479.56	\$74.61	\$554.17
331-Fish and Game	691	0.433%	\$1,052.66	-	\$1,052.66	\$163.78	\$1,216.44
377-Library	3,764	2.360%	\$5,734.26	-	\$5,734.26	\$892.19	\$6,626.45
405-Public Works	20,070	12.586%	\$30,576.80	-	\$30,576.80	\$4,757.44	\$35,334.24
407-Fleet	162	0.102%	\$247.27	-	\$247.27	\$38.47	\$285.75
425-Airports	1,747	1.096%	\$2,661.48	-	\$2,661.48	\$414.10	\$3,075.57
427-Golf Courses	21	0.013%	\$31.78	-	\$31.78	\$4.94	\$36.72
430-Los Osos Sewer System	419	0.263%	\$637.94	-	\$637.94	\$99.26	\$737.20
Subtotals	159,462	100.000%	\$242,936.27	(\$2,920.72)	\$240,015.55	\$36,212.48	\$276,228.02
Direct Billed					\$2,920.72		\$2,920.72
Total Full Functional Cost					\$242,936.27		\$279,148.74

Allocation Basis: Amount identified in the cost accounting system

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

Detail Allocation - Budget Assistance

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	3,961,968	0.576%	\$2,828.03	-	\$2,828.03	-	\$2,828.03
111-County Counsel	5,089,122	0.740%	\$3,632.58	-	\$3,632.58	\$544.62	\$4,177.20
112-Human Resources	10,124,378	1.472%	\$7,226.72	-	\$7,226.72	\$1,083.47	\$8,310.19
113-Facilities Management	10,227,614	1.487%	\$7,300.41	-	\$7,300.41	\$1,094.52	\$8,394.92
114-Information Technology Department (ITD)	22,452,432	3.265%	\$16,026.41	-	\$16,026.41	\$2,402.77	\$18,429.17
116-Central Services	3,116,019	0.453%	\$2,224.19	-	\$2,224.19	\$333.46	\$2,557.66
117-Auditor-Controller-Treasurer-Tax Collector	9,840,176	1.431%	\$7,023.86	-	\$7,023.86	\$1,053.06	\$8,076.91
118-Talent Development	740,771	0.108%	\$528.76	-	\$528.76	\$79.27	\$608.03
200-Maintenance Projects	2,965,694	0.431%	\$2,116.89	-	\$2,116.89	\$317.38	\$2,434.27
100-Board of Supervisors	2,075,005	0.302%	\$1,481.13	-	\$1,481.13	\$222.06	\$1,703.18
109-Assessor	12,014,842	1.747%	\$8,576.12	-	\$8,576.12	\$1,285.78	\$9,861.90
110-Clerk	4,237,228	0.616%	\$3,024.51	-	\$3,024.51	\$453.45	\$3,477.96
119-Communication and Outreach	303,775	0.044%	\$216.83	-	\$216.83	\$32.51	\$249.34
130-Waste Mgmt	2,357,086	0.343%	\$1,682.47	-	\$1,682.47	\$252.25	\$1,934.72
131-Grand Jury	99,795	0.015%	\$71.23	-	\$71.23	\$10.68	\$81.91
132-District Attorney	22,491,561	3.271%	\$16,054.34	-	\$16,054.34	\$2,406.95	\$18,461.29
134-Child Support Services	4,564,939	0.664%	\$3,258.42	-	\$3,258.42	\$488.52	\$3,746.95
135-Public Defender	8,716,407	1.268%	\$6,221.72	-	\$6,221.72	\$932.79	\$7,154.51
136-Sheriff	103,772,824	15.092%	\$74,072.39	-	\$74,072.39	\$11,105.34	\$85,177.73
137-Animal Services	3,516,064	0.511%	\$2,509.74	-	\$2,509.74	\$376.27	\$2,886.02
138-Emergency Services	2,000,771	0.291%	\$1,428.14	-	\$1,428.14	\$214.11	\$1,642.25
139-Probation	27,975,488	4.069%	\$19,968.73	-	\$19,968.73	\$2,993.82	\$22,962.55
140-County Fire	28,228,648	4.105%	\$20,149.43	-	\$20,149.43	\$3,020.91	\$23,170.35
141-Ag Commissioner	7,761,873	1.129%	\$5,540.38	-	\$5,540.38	\$830.64	\$6,371.02
142-Planning	17,818,820	2.591%	\$12,718.96	-	\$12,718.96	\$1,906.90	\$14,625.86
160-Public Health	40,957,803	5.957%	\$29,235.42	-	\$29,235.42	\$4,383.14	\$33,618.56
166-Behavioral Health	103,707,448	15.082%	\$74,025.73	-	\$74,025.73	\$11,098.34	\$85,124.07
180-Social Services	85,352,414	12.413%	\$60,924.02	-	\$60,924.02	\$9,134.06	\$70,058.08
184-Law Enforcement Medical Care	13,197,584	1.919%	\$9,420.35	-	\$9,420.35	\$1,412.35	\$10,832.70
186-Veteran's Services	1,150,743	0.167%	\$821.39	-	\$821.39	\$123.15	\$944.54

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104 County Administrative Office
Schedule 3.6.2

Detail Allocation - Budget Assistance (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
201-Public Works Special Services	2,696,542	0.392%	\$1,924.77	-	\$1,924.77	\$288.57	\$2,213.35
205-Groundwater Sustainability	5,068,043	0.737%	\$3,617.54	-	\$3,617.54	\$542.36	\$4,159.90
215-Farm Advisor	640,958	0.093%	\$457.51	-	\$457.51	\$68.59	\$526.10
222-Community Parks	6,115,799	0.889%	\$4,365.42	-	\$4,365.42	\$654.49	\$5,019.91
245-Roads	26,430,244	3.844%	\$18,865.74	-	\$18,865.74	\$2,828.46	\$21,694.20
266-County Wide Automation	219,765	0.032%	\$156.87	-	\$156.87	\$23.52	\$180.39
290-Community Development	3,584,250	0.521%	\$2,558.42	-	\$2,558.42	\$383.57	\$2,941.99
305-Parks	6,860,976	0.998%	\$4,897.32	-	\$4,897.32	\$734.23	\$5,631.56
330-Wildlife and Grazing	1,783	0.000%	\$1.27	-	\$1.27	\$0.19	\$1.46
331-Fish and Game	34,835	0.005%	\$24.87	-	\$24.87	\$3.73	\$28.59
351-Emergency Medical Services	597,000	0.087%	\$426.13	-	\$426.13	\$63.89	\$490.02
377-Library	11,390,513	1.657%	\$8,130.48	-	\$8,130.48	\$1,218.97	\$9,349.44
405-Public Works	26,505,824	3.855%	\$18,919.69	-	\$18,919.69	\$2,836.54	\$21,756.24
407-Fleet	6,317,945	0.919%	\$4,509.71	-	\$4,509.71	\$676.12	\$5,185.83
408-Workers' Comp ISF	5,182,531	0.754%	\$3,699.26	-	\$3,699.26	\$554.61	\$4,253.87
409-Liability Insurance ISF	6,526,012	0.949%	\$4,658.23	-	\$4,658.23	\$698.39	\$5,356.61
410-Unemployment Insurance ISF	105,372	0.015%	\$75.21	-	\$75.21	\$11.28	\$86.49
411-Medical Malpractice ISF	692,441	0.101%	\$494.26	-	\$494.26	\$74.10	\$568.36
412-County Dental Plan ISF	236,395	0.034%	\$168.74	-	\$168.74	\$25.30	\$194.04
425-Airports	8,875,310	1.291%	\$6,335.14	-	\$6,335.14	\$949.80	\$7,284.94
427-Golf Courses	4,593,103	0.668%	\$3,278.53	-	\$3,278.53	\$491.53	\$3,770.06
430-Los Osos Sewer System	4,114,186	0.598%	\$2,936.68	-	\$2,936.68	\$440.28	\$3,376.96
Subtotals	687,609,119	100.000%	\$490,811.10	-	\$490,811.10	\$73,161.10	\$563,972.20
Direct Billed						-	-
Total Full Functional Cost					\$490,811.10		\$563,972.20

Allocation Basis: Annual Departmental Expenditures.

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104 County Administrative Office
Schedule 3.7

Summary of Allocated Costs

Department	Total	Budget Assistance	Support to Others	Not Allowed
104-County Administrative Office	\$13,021.20	\$2,828.03	\$10,193.17	-
111-County Counsel	\$7,510.14	\$4,177.20	\$3,332.94	-
112-Human Resources	\$18,816.62	\$8,310.19	\$10,506.44	-
113-Facilities Management	\$11,740.10	\$8,394.92	\$3,345.18	-
114-Information Technology Department (ITD)	\$32,835.40	\$18,429.17	\$14,406.23	-
116-Central Services	\$10,189.09	\$2,557.66	\$7,631.44	-
117-Auditor-Controller-Treasurer-Tax Collector	\$15,222.15	\$8,076.91	\$7,145.24	-
118-Talent Development	\$1,520.15	\$608.03	\$912.12	-
200-Maintenance Projects	\$4,067.85	\$2,434.27	\$1,633.58	-
Subtotal for CSD	\$114,922.71	\$55,816.38	\$59,106.32	-
100-Board of Supervisors	\$1,985.25	\$1,703.18	\$282.07	-
109-Assessor	\$13,159.01	\$9,861.90	\$3,297.12	-
110-Clerk	\$5,965.66	\$3,477.96	\$2,487.70	-
119-Communication and Outreach	\$316.91	\$249.34	\$67.57	-
130-Waste Mgmt	\$3,315.47	\$1,934.72	\$1,380.75	-
131-Grand Jury	\$1,379.65	\$81.91	\$1,297.74	-
132-District Attorney	\$20,956.30	\$18,461.29	\$2,495.01	-
134-Child Support Services	\$4,920.33	\$3,746.95	\$1,173.38	-
135-Public Defender	\$8,502.90	\$7,154.51	\$1,348.39	-
136-Sheriff	\$99,485.13	\$85,177.73	\$14,307.39	-
137-Animal Services	\$3,481.81	\$2,886.02	\$595.79	-
138-Emergency Services	\$5,833.60	\$1,642.25	\$4,191.35	-
139-Probation	\$25,526.40	\$22,962.55	\$2,563.85	-
140-County Fire	\$81,661.65	\$23,170.35	\$58,491.31	-
141-Ag Commissioner	\$10,139.69	\$6,371.02	\$3,768.67	-
142-Planning	\$31,099.65	\$14,625.86	\$16,473.79	-
160-Public Health	\$42,787.11	\$33,618.56	\$9,168.55	-
166-Behavioral Health	\$99,777.56	\$85,124.07	\$14,653.49	-
180-Social Services	\$80,205.15	\$70,058.08	\$10,147.06	-
184-Law Enforcement Medical Care	\$10,832.70	\$10,832.70	-	-

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104 County Administrative Office
Schedule 3.7

Summary of Allocated Costs (continued)

Department	Total	Budget Assistance	Support to Others	Not Allowed
186-Veteran's Services	\$2,859.69	\$944.54	\$1,915.15	-
201-Public Works Special Services	\$2,213.35	\$2,213.35	-	-
205-Groundwater Sustainability	\$4,236.09	\$4,159.90	\$76.19	-
215-Farm Advisor	\$2,985.78	\$526.10	\$2,459.68	-
222-Community Parks	\$5,926.30	\$5,019.91	\$906.40	-
245-Roads	\$21,694.20	\$21,694.20	-	-
266-County Wide Automation	\$180.39	\$180.39	-	-
290-Community Development	\$8,376.94	\$2,941.99	\$5,434.96	-
305-Parks	\$15,903.35	\$5,631.56	\$10,271.79	-
330-Wildlife and Grazing	\$555.64	\$1.46	\$554.17	-
331-Fish and Game	\$1,245.03	\$28.59	\$1,216.44	-
351-Emergency Medical Services	\$490.02	\$490.02	-	-
377-Library	\$15,975.89	\$9,349.44	\$6,626.45	-
405-Public Works	\$57,090.48	\$21,756.24	\$35,334.24	-
407-Fleet	\$5,471.58	\$5,185.83	\$285.75	-
408-Workers' Comp ISF	\$4,253.87	\$4,253.87	-	-
409-Liability Insurance ISF	\$5,356.61	\$5,356.61	-	-
410-Unemployment Insurance ISF	\$86.49	\$86.49	-	-
411-Medical Malpractice ISF	\$568.36	\$568.36	-	-
412-County Dental Plan ISF	\$194.04	\$194.04	-	-
425-Airports	\$10,360.51	\$7,284.94	\$3,075.57	-
427-Golf Courses	\$3,806.79	\$3,770.06	\$36.72	-
430-Los Osos Sewer System	\$4,114.16	\$3,376.96	\$737.20	-
Alloc Remains	\$2,958,570.93	-	-	\$2,958,570.93
Totals	\$3,798,771.15	\$563,972.20	\$276,228.02	-
Direct Billed	\$2,920.72	-	\$2,920.72	-
Total Full Functional Cost	\$3,801,691.87	\$563,972.20	\$279,148.74	-
Less Direct Billed	(\$2,920.72)	-	(\$2,920.72)	-
Less CSD Amounts	(\$114,922.71)	(\$55,816.38)	(\$59,106.32)	-
Total Receiving Department Allocation	\$725,277.52	\$508,155.82	\$217,121.70	-

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111 County Counsel
Schedule 4.1

Narrative

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

Legal Services

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

Not Allowed- Not further allocated
Legal Services- Costs of departmental legal services.

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111 County Counsel
Schedule 4.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$18,060.00	-	18,060.00	-	
	Total for C/A	\$18,060.00	-	18,060.00	-	
REV	Revenues	\$107,529.30	84,094.30	23,435.00	-	
	Total for REV	\$107,529.30	84,094.30	23,435.00	-	

Total per Books	\$125,589.30
Less General Government	-
Less Off the Top	(\$84,094.30)
Less Direct Billed	(\$41,495.00)
Difference	-

Fiscal Year FY2023-24 Actuals
For Use In Budget Year 2025-26

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111 County Counsel
Schedule 4.3

Labor Distribution Summary

No Labor Distribution

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111 County Counsel
Schedule 4.4

Schedule of costs to be allocated

	Amount	General & Admin	Not Allowed	Legal Services
<i>Sal Total %</i>		33.955%	1.728%	64.317%
Wages and Benefits				
Salaries	\$4,593,499.86	\$1,559,716.76	\$79,365.90	\$2,954,417.20
Benefits	-	-	-	-
Wages and Benefits Subtotal	\$4,593,499.86	\$1,559,716.76	\$79,365.90	\$2,954,417.20
Service And Supplies	DIST			
SERVICES & SUPPLIES	<i>PROP</i> \$495,622.35	\$392,622.80	-	\$102,999.55
FIXED ASSETS	<i>DISA</i> \$7,828.15			
Services and Supplies Subtotal	\$495,622.35	\$392,622.80	-	\$102,999.55
Cost Adjustments				
FIXED ASSETS	<i>DISA</i> (\$7,828.15)			
REVENUE	<i>ADJP</i> (\$84,094.30)	(\$24,393.56)	-	(\$59,700.74)
Cost Adjustments Subtotal	(\$84,094.30)	(\$24,393.56)	-	(\$59,700.74)
Reallocate Admin		(\$1,927,946.00)	\$50,436.42	\$1,877,509.58
Functional Costs	\$5,005,027.91	-	\$129,802.32	\$4,875,225.59
<i>Exp Total %</i>		0.000%	2.593%	97.407%

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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111 County Counsel
Schedule 4.5

Service to Service Costs

Department	First Incoming	Second Incoming	Not Allowed	Legal Services
001-Building Depreciation	\$81,371.49	-	\$2,110.32	\$79,261.17
002-Equipment Depreciation	\$745.54	-	\$19.34	\$726.20
104-County Administrative Office	\$6,516.78	\$993.37	\$194.77	\$7,315.37
112-Human Resources	-	\$29,388.20	\$762.16	\$28,626.04
113-Facilities Management	-	\$92,464.92	\$2,398.02	\$90,066.90
114-Information Technology Department (ITD)	-	\$128,415.80	\$3,330.38	\$125,085.41
116-Central Services	-	\$2,421.80	\$62.81	\$2,359.00
117-Auditor-Controller-Treasurer-Tax Collector	-	\$38,853.36	\$1,007.64	\$37,845.73
118-Talent Development	-	\$5,259.48	\$136.40	\$5,123.07
200-Maintenance Projects	-	\$6,451.33	\$167.31	\$6,284.01
Subtotals	\$88,633.80	\$304,248.26	\$10,189.15	\$382,692.90
Functional Costs	\$5,005,027.91		\$129,802.32	\$4,875,225.59
Total Allocated Costs	\$5,397,909.97		\$139,991.48	\$5,257,918.49

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111 County Counsel
Schedule 4.6.1

Detail Allocation - Legal Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	147,700	4.894%	\$242,805.85	-	\$242,805.85	-	\$242,805.85
112-Human Resources	193,025	6.395%	\$317,316.39	-	\$317,316.39	\$19,928.81	\$337,245.20
113-Facilities Management	96,482	3.197%	\$158,608.31	-	\$158,608.31	\$9,961.27	\$168,569.58
114-Information Technology Department (ITD)	14,480	0.480%	\$23,803.06	-	\$23,803.06	\$1,494.93	\$25,298.00
117-Auditor-Controller-Treasurer-Tax Collector	75,844	2.513%	\$124,680.50	-	\$124,680.50	\$7,830.46	\$132,510.96
100-Board of Supervisors	84,170	2.789%	\$138,367.54	-	\$138,367.54	\$8,690.07	\$147,057.61
109-Assessor	3,896	0.129%	\$6,405.49	-	\$6,405.49	\$402.29	\$6,807.78
110-Clerk	38,591	1.279%	\$63,439.44	-	\$63,439.44	\$3,984.27	\$67,423.71
130-Waste Mgmt	7,507	0.249%	\$12,340.56	-	\$12,340.56	\$775.04	\$13,115.60
131-Grand Jury	7,394	0.245%	\$12,155.01	-	\$12,155.01	\$763.39	\$12,918.40
132-District Attorney	13,745	0.455%	\$22,594.80	-	\$22,594.80	\$1,419.05	\$24,013.85
136-Sheriff	117,746	3.901%	\$193,563.55	-	\$193,563.55	\$12,156.61	\$205,720.16
137-Animal Services	16,282	0.539%	\$26,765.66	-	\$26,765.66	\$1,681.00	\$28,446.65
138-Emergency Services	5,154	0.171%	\$8,472.35	-	\$8,472.35	\$532.10	\$9,004.45
139-Probation	14,105	0.467%	\$23,186.89	-	\$23,186.89	\$1,456.23	\$24,643.13
141-Ag Commissioner	5,488	0.182%	\$9,021.65	-	\$9,021.65	\$566.60	\$9,588.25
142-Planning	456,820	15.136%	\$750,971.90	-	\$750,971.90	\$47,164.21	\$798,136.11
160-Public Health	128,720	4.265%	\$211,604.68	-	\$211,604.68	\$13,289.67	\$224,894.35
166-Behavioral Health	191,332	6.339%	\$314,533.57	-	\$314,533.57	\$19,754.04	\$334,287.61
180-Social Services	515,751	17.088%	\$847,849.34	-	\$847,849.34	\$53,248.52	\$901,097.86
186-Veteran's Services	2,279	0.076%	\$3,747.02	-	\$3,747.02	\$235.33	\$3,982.35
201-Public Works Special Services	7,507	0.249%	\$12,340.56	-	\$12,340.56	\$775.04	\$13,115.60
230-Capital Projects	45,041	1.492%	\$74,043.41	-	\$74,043.41	\$4,650.24	\$78,693.65
245-Roads	135,123	4.477%	\$222,130.21	-	\$222,130.21	\$13,950.72	\$236,080.93
290-Community Development	110,421	3.659%	\$181,522.94	-	\$181,522.94	\$11,400.41	\$192,923.35
305-Parks	12,376	0.410%	\$20,345.34	-	\$20,345.34	\$1,277.77	\$21,623.11
405-Public Works	164,075	5.436%	\$269,725.70	(\$18,060.00)	\$251,665.70	\$16,939.92	\$268,605.62

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111 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
409-Liability Insurance ISF	127,748	4.233%	\$210,006.07	-	\$210,006.07	\$13,189.27	\$223,195.34
425-Airports	77,439	2.566%	\$127,303.27	-	\$127,303.27	\$7,995.18	\$135,298.45
430-Los Osos Sewer System	11,260	0.373%	\$18,510.84	-	\$18,510.84	\$1,162.56	\$19,673.40
791-Law Library	445	0.015%	\$731.97	-	\$731.97	\$45.97	\$777.94
999-Other	190,197	6.302%	\$312,666.81	(\$23,435.00)	\$289,231.81	\$19,636.80	\$308,868.61
Subtotals	3,018,140	100.000%	\$4,961,560.72	(\$41,495.00)	\$4,920,065.72	\$296,357.77	\$5,216,423.49
Direct Billed					\$41,495.00		\$41,495.00
Total Full Functional Cost					\$4,961,560.72		\$5,257,918.49

Allocation Basis: Amount identified in the cost accounting system

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

Summary of Allocated Costs

Department	Total	Legal Services	Not Allowed
104-County Administrative Office	\$242,805.85	\$242,805.85	-
112-Human Resources	\$337,245.20	\$337,245.20	-
113-Facilities Management	\$168,569.58	\$168,569.58	-
114-Information Technology Department (ITD)	\$25,298.00	\$25,298.00	-
117-Auditor-Controller-Treasurer-Tax Collector	\$132,510.96	\$132,510.96	-
Subtotal for CSD	\$906,429.59	\$906,429.59	-
100-Board of Supervisors	\$147,057.61	\$147,057.61	-
109-Assessor	\$6,807.78	\$6,807.78	-
110-Clerk	\$67,423.71	\$67,423.71	-
130-Waste Mgmt	\$13,115.60	\$13,115.60	-
131-Grand Jury	\$12,918.40	\$12,918.40	-
132-District Attorney	\$24,013.85	\$24,013.85	-
136-Sheriff	\$205,720.16	\$205,720.16	-
137-Animal Services	\$28,446.65	\$28,446.65	-
138-Emergency Services	\$9,004.45	\$9,004.45	-
139-Probation	\$24,643.13	\$24,643.13	-
141-Ag Commissioner	\$9,588.25	\$9,588.25	-
142-Planning	\$798,136.11	\$798,136.11	-
160-Public Health	\$224,894.35	\$224,894.35	-
166-Behavioral Health	\$334,287.61	\$334,287.61	-
180-Social Services	\$901,097.86	\$901,097.86	-
186-Veteran's Services	\$3,982.35	\$3,982.35	-
201-Public Works Special Services	\$13,115.60	\$13,115.60	-
230-Capital Projects	\$78,693.65	\$78,693.65	-
245-Roads	\$236,080.93	\$236,080.93	-
290-Community Development	\$192,923.35	\$192,923.35	-
305-Parks	\$21,623.11	\$21,623.11	-

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111 County Counsel
Schedule 4.7

Summary of Allocated Costs (continued)

Department	Total	Legal Services	Not Allowed
405-Public Works	\$268,605.62	\$268,605.62	-
409-Liability Insurance ISF	\$223,195.34	\$223,195.34	-
425-Airports	\$135,298.45	\$135,298.45	-
430-Los Osos Sewer System	\$19,673.40	\$19,673.40	-
791-Law Library	\$777.94	\$777.94	-
999-Other	\$308,868.61	\$308,868.61	-
Alloc Remains	\$139,991.48	-	\$139,991.48
Totals	\$5,356,414.97	\$5,216,423.49	-
Direct Billed	\$41,495.00	\$41,495.00	-
Total Full Functional Cost	\$5,397,909.97	\$5,257,918.49	-
Less Direct Billed	(\$41,495.00)	(\$41,495.00)	-
Less CSD Amounts	(\$906,429.59)	(\$906,429.59)	-
Total Receiving Department Allocation	\$4,309,993.90	\$4,309,993.90	-

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112 Human Resources

Narrative

Schedule 5.1

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

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

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

Please see Appendix A for more information.

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

Not Allowed- Not further allocated

Departmental Services- Cost related to departmental support

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

Property Policies- Insurance costs for real and business property.

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

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

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

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

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

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

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112 Human Resources
Schedule 5.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$3,540,035.46	1,285,373.00	2,254,662.46	-	
	Total for C/A	\$3,540,035.46	1,285,373.00	2,254,662.46	-	
REV	Revenues	\$60,033.46	23,245.39	36,788.07	-	
	Total for REV	\$60,033.46	23,245.39	36,788.07	-	

Total per Books	\$3,600,068.92
Less General Government	-
Less Off the Top	(\$1,308,618.39)
Less Direct Billed	(\$2,291,450.53)
Difference	-

Fiscal Year FY2023-24 Actuals
For Use In Budget Year 2025-26

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112 Human Resources
Schedule 5.3

Labor Distribution Summary

No Labor Distribution

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112 Human Resources
Schedule 5.4

Schedule of costs to be allocated

	Amount	General & Admin	Personnel Services	Not Allowed	Departmental Services	Crime Policies	Property Policies
<i>Sal Total %</i>		32.690%	33.483%	0.000%	20.159%	0.000%	2.708%
Wages and Benefits							
Salaries	\$6,868,043.50	\$2,245,155.75	\$2,299,635.70	-	\$1,384,495.61	-	\$186,003.63
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	\$6,868,043.50	\$2,245,155.75	\$2,299,635.70	-	\$1,384,495.61	-	\$186,003.63
Service And Supplies	DIST						
Insurance Premiums	PROP \$1,893,987.00	-	-	-	-	\$32,319.00	\$1,766,997.00
SERVICES & SUPPLIES	PROP \$1,362,347.08	\$803,828.11	\$71,050.13	-	\$2,433.98	-	-
REVENUE	PROP (\$1,308,618.39)	(\$267,069.40)	(\$8,879.99)	-	(\$5,000.00)	-	(\$267,015.00)
Services and Supplies Subtotal	\$1,947,715.69	\$536,758.71	\$62,170.14	-	(\$2,566.02)	\$32,319.00	\$1,499,982.00
Cost Adjustments							
Cost Adjustments Subtotal	-	-	-	-	-	-	-
Reallocate Admin		(\$2,781,914.46)	\$1,383,851.43	-	\$833,147.71	-	\$111,931.38
Functional Costs	\$8,815,759.19	-	\$3,745,657.27	-	\$2,215,077.30	\$32,319.00	\$1,797,917.01
<i>Exp Total %</i>		0.000%	42.488%	0.000%	25.126%	0.367%	20.394%

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112 Human Resources
Schedule 5.4

Schedule of costs to be allocated (continued)

	Amount	Workers' Comp	Aviation Policies	Employee Benefits	Pollution Policies	Water Craft Policies	Cyber Policies
<i>Sal Total %</i>		10.960%	0.000%	0.000%	0.000%	0.000%	0.000%
Wages and Benefits							
Salaries	\$6,868,043.50	\$752,752.81	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	\$6,868,043.50	\$752,752.81	-	-	-	-	-
Service And Supplies	DIST						
Insurance Premiums	PROP \$1,893,987.00	-	\$20,023.00	-	\$22,637.00	\$4,413.00	\$47,598.00
SERVICES & SUPPLIES	PROP \$1,362,347.08	-	-	\$485,034.86	-	-	-
REVENUE	PROP (\$1,308,618.39)	(\$600,118.00)	(\$629.00)	(\$159,907.00)	-	-	-
Services and Supplies Subtotal	\$1,947,715.69	(\$600,118.00)	\$19,394.00	\$325,127.86	\$22,637.00	\$4,413.00	\$47,598.00
Cost Adjustments							
Cost Adjustments Subtotal	-	-	-	-	-	-	-
Reallocate Admin		\$452,983.94	-	-	-	-	-
Functional Costs	\$8,815,759.19	\$605,618.75	\$19,394.00	\$325,127.86	\$22,637.00	\$4,413.00	\$47,598.00
<i>Exp Total %</i>		6.870%	0.220%	3.688%	0.257%	0.050%	0.540%

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112 Human Resources
Schedule 5.5

Service to Service Costs

Department	First Incoming	Second Incoming	Personnel Services	Not Allowed	Departmental Services	Crime Policies	Property Policies
001-Building Depreciation	\$76,236.46	-	\$37,923.50	-	\$22,831.84	-	\$3,067.40
002-Equipment Depreciation	\$19,734.44	-	\$9,816.81	-	\$5,910.21	-	\$794.02
104-County Administrative Office	\$16,318.56	\$2,498.07	\$9,360.25	-	\$5,635.34	-	\$757.09
111-County Counsel	\$317,316.39	\$19,928.81	\$167,761.18	-	\$101,000.61	-	\$13,569.19
112-Human Resources	-	\$66,510.14	\$33,085.19	-	\$19,918.94	-	\$2,676.06
113-Facilities Management	-	\$88,890.47	\$44,218.18	-	\$26,621.55	-	\$3,576.54
114-Information Technology Department (ITD)	-	\$306,887.11	\$152,659.68	-	\$91,908.75	-	\$12,347.72
116-Central Services	-	\$23,422.47	\$11,651.41	-	\$7,014.73	-	\$942.41
117-Auditor-Controller-Treasurer-Tax Collector	-	\$80,681.11	\$40,134.47	-	\$24,162.96	-	\$3,246.23
118-Talent Development	-	\$11,903.02	\$5,921.11	-	\$3,564.80	-	\$478.92
200-Maintenance Projects	-	\$11,997.13	\$5,967.92	-	\$3,592.99	-	\$482.71
Subtotals	\$429,605.85	\$612,718.33	\$518,499.70	-	\$312,162.73	-	\$41,938.31
Functional Costs	\$8,815,759.19		\$3,745,657.27		\$2,215,077.30	\$32,319.00	\$1,797,917.01
Total Allocated Costs	\$9,858,083.37		\$4,264,156.96		\$2,527,240.03	\$32,319.00	\$1,839,855.31

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112 Human Resources
Schedule 5.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Workers' Comp	Aviation Policies	Employee Benefits	Pollution Policies	Water Craft Policies
001-Building Depreciation	\$76,236.46	-	\$12,413.72	-	-	-	-
002-Equipment Depreciation	\$19,734.44	-	\$3,213.39	-	-	-	-
104-County Administrative Office	\$16,318.56	\$2,498.07	\$3,063.94	-	-	-	-
111-County Counsel	\$317,316.39	\$19,928.81	\$54,914.22	-	-	-	-
112-Human Resources	-	\$66,510.14	\$10,829.96	-	-	-	-
113-Facilities Management	-	\$88,890.47	\$14,474.19	-	-	-	-
114-Information Technology Department (ITD)	-	\$306,887.11	\$49,970.96	-	-	-	-
116-Central Services	-	\$23,422.47	\$3,813.92	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	-	\$80,681.11	\$13,137.44	-	-	-	-
118-Talent Development	-	\$11,903.02	\$1,938.19	-	-	-	-
200-Maintenance Projects	-	\$11,997.13	\$1,953.51	-	-	-	-
Subtotals	\$429,605.85	\$612,718.33	\$169,723.45	-	-	-	-
Functional Costs	\$8,815,759.19		\$605,618.75	\$19,394.00	\$325,127.86	\$22,637.00	\$4,413.00
Total Allocated Costs	\$9,858,083.37		\$775,342.20	\$19,394.00	\$325,127.86	\$22,637.00	\$4,413.00

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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112 Human Resources
Schedule 5.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Cyber Policies
001-Building Depreciation	\$76,236.46	-	-
002-Equipment Depreciation	\$19,734.44	-	-
104-County Administrative Office	\$16,318.56	\$2,498.07	-
111-County Counsel	\$317,316.39	\$19,928.81	-
112-Human Resources	-	\$66,510.14	-
113-Facilities Management	-	\$88,890.47	-
114-Information Technology Department (ITD)	-	\$306,887.11	-
116-Central Services	-	\$23,422.47	-
117-Auditor-Controller-Treasurer-Tax Collector	-	\$80,681.11	-
118-Talent Development	-	\$11,903.02	-
200-Maintenance Projects	-	\$11,997.13	-
Subtotals	\$429,605.85	\$612,718.33	-
Functional Costs	\$8,815,759.19		\$47,598.00
Total Allocated Costs	\$9,858,083.37		\$47,598.00

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112 Human Resources
Schedule 5.6.1

Detail Allocation - Personnel Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	14	0.505%	\$20,011.22	-	\$20,011.22	-	\$20,011.22
111-County Counsel	19	0.686%	\$27,158.08	-	\$27,158.08	-	\$27,158.08
112-Human Resources	43	1.552%	\$61,463.03	-	\$61,463.03	-	\$61,463.03
113-Facilities Management	56	2.022%	\$80,044.88	-	\$80,044.88	\$6,335.73	\$86,380.62
114-Information Technology Department (ITD)	78	2.816%	\$111,491.08	-	\$111,491.08	\$8,824.77	\$120,315.86
116-Central Services	15	0.542%	\$21,440.59	-	\$21,440.59	\$1,697.07	\$23,137.66
117-Auditor-Controller-Treasurer-Tax Collector	57	2.058%	\$81,474.25	-	\$81,474.25	\$6,448.87	\$87,923.13
118-Talent Development	2	0.072%	\$2,858.75	-	\$2,858.75	\$226.28	\$3,085.02
200-Maintenance Projects	2	0.072%	\$2,858.75	-	\$2,858.75	\$226.28	\$3,085.02
100-Board of Supervisors	12	0.433%	\$17,152.47	-	\$17,152.47	\$1,357.66	\$18,510.13
109-Assessor	78	2.816%	\$111,491.08	-	\$111,491.08	\$8,824.77	\$120,315.86
110-Clerk	23	0.830%	\$32,875.58	-	\$32,875.58	\$2,602.18	\$35,477.75
119-Communication and Outreach	2	0.072%	\$2,858.75	-	\$2,858.75	\$226.28	\$3,085.02
130-Waste Mgmt	4	0.144%	\$5,717.49	-	\$5,717.49	\$452.55	\$6,170.04
132-District Attorney	103	3.718%	\$147,225.41	-	\$147,225.41	\$11,653.23	\$158,878.63
134-Child Support Services	28	1.011%	\$40,022.44	-	\$40,022.44	\$3,167.87	\$43,190.31
136-Sheriff	427	15.415%	\$610,342.22	-	\$610,342.22	\$48,309.98	\$658,652.20
137-Animal Services	20	0.722%	\$28,587.46	-	\$28,587.46	\$2,262.76	\$30,850.22
138-Emergency Services	7	0.253%	\$10,005.61	-	\$10,005.61	\$791.97	\$10,797.58
139-Probation	157	5.668%	\$224,411.54	-	\$224,411.54	\$17,762.69	\$242,174.23
141-Ag Commissioner	46	1.661%	\$65,751.15	-	\$65,751.15	\$5,204.35	\$70,955.51
142-Planning	96	3.466%	\$137,219.80	-	\$137,219.80	\$10,861.26	\$148,081.06
160-Public Health	213	7.690%	\$304,456.42	-	\$304,456.42	\$24,098.42	\$328,554.84
166-Behavioral Health	280	10.108%	\$400,224.40	-	\$400,224.40	\$31,678.67	\$431,903.08
180-Social Services	517	18.664%	\$738,985.77	-	\$738,985.77	\$58,492.41	\$797,478.19
186-Veteran's Services	9	0.325%	\$12,864.36	-	\$12,864.36	\$1,018.24	\$13,882.60
201-Public Works Special Services	7	0.253%	\$10,005.61	-	\$10,005.61	\$791.97	\$10,797.58
205-Groundwater Sustainability	1	0.036%	\$1,429.37	-	\$1,429.37	\$113.14	\$1,542.51
215-Farm Advisor	5	0.181%	\$7,146.86	-	\$7,146.86	\$565.69	\$7,712.55
222-Community Parks	29	1.047%	\$41,451.81	-	\$41,451.81	\$3,281.01	\$44,732.82

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112 Human Resources
Schedule 5.6.1

Detail Allocation - Personnel Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
230-Capital Projects	11	0.397%	\$15,723.10	-	\$15,723.10	\$1,244.52	\$16,967.62
245-Roads	89	3.213%	\$127,214.19	-	\$127,214.19	\$10,069.29	\$137,283.48
290-Community Development	19	0.686%	\$27,158.08	-	\$27,158.08	\$2,149.62	\$29,307.71
305-Parks	26	0.939%	\$37,163.69	-	\$37,163.69	\$2,941.59	\$40,105.29
377-Library	76	2.744%	\$108,632.34	-	\$108,632.34	\$8,598.50	\$117,230.84
405-Public Works	109	3.935%	\$155,801.64	-	\$155,801.64	\$12,332.06	\$168,133.70
407-Fleet	13	0.469%	\$18,581.85	-	\$18,581.85	\$1,470.80	\$20,052.64
425-Airports	26	0.939%	\$37,163.69	-	\$37,163.69	\$2,941.59	\$40,105.29
427-Golf Courses	19	0.686%	\$27,158.08	-	\$27,158.08	\$2,149.62	\$29,307.71
430-Los Osos Sewer System	12	0.433%	\$17,152.47	-	\$17,152.47	\$1,357.66	\$18,510.13
720-APCD	20	0.722%	\$28,587.46	(\$22,550.00)	\$6,037.46	\$2,262.76	\$8,300.22
Subtotals	2,770	100.000%	\$3,959,362.86	(\$22,550.00)	\$3,936,812.86	\$304,794.11	\$4,241,606.96
Direct Billed					\$22,550.00		\$22,550.00
Total Full Functional Cost					\$3,959,362.86		\$4,264,156.96

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

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112 Human Resources
Schedule 5.6.2

Detail Allocation - Departmental Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
132-District Attorney	2,349	0.169%	\$3,969.62	(\$2,349.06)	\$1,620.56	\$310.80	\$1,931.36
160-Public Health	815,978	58.833%	\$1,378,900.70	(\$815,977.54)	\$562,923.16	\$107,960.01	\$670,883.16
166-Behavioral Health	115,633	8.337%	\$195,405.21	(\$115,632.88)	\$79,772.33	\$15,299.11	\$95,071.43
180-Social Services	450,215	32.461%	\$760,807.72	(\$450,215.17)	\$310,592.55	\$59,566.88	\$370,159.42
405-Public Works	2,393	0.173%	\$4,043.55	(\$2,392.81)	\$1,650.74	\$316.59	\$1,967.33
760-Pension Trust	362	0.026%	\$611.95	-	\$611.95	\$47.91	\$659.87
Subtotals	1,386,930	100.000%	\$2,343,738.75	(\$1,386,567.46)	\$957,171.29	\$183,501.28	\$1,140,672.57
Direct Billed					\$1,386,567.46		\$1,386,567.46
Total Full Functional Cost					\$2,343,738.75		\$2,527,240.03

Allocation Basis: Amount identified in the cost accounting system.

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112 Human Resources
Schedule 5.6.3

Detail Allocation - Crime Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
134-Child Support Services	489	3.000%	\$969.57	(\$1,141.00)	(\$171.43)	-	(\$171.43)
160-Public Health	1,141	7.000%	\$2,262.33	(\$2,119.00)	\$143.33	-	\$143.33
166-Behavioral Health	2,119	13.000%	\$4,201.47	(\$3,260.00)	\$941.47	-	\$941.47
180-Social Services	1,141	7.000%	\$2,262.33	(\$2,119.00)	\$143.33	-	\$143.33
305-Parks	2,119	13.000%	\$4,201.47	(\$1,141.00)	\$3,060.47	-	\$3,060.47
377-Library	3,260	20.000%	\$6,463.80	(\$1,630.00)	\$4,833.80	-	\$4,833.80
405-Public Works	2,119	13.000%	\$4,201.47	(\$2,119.00)	\$2,082.47	-	\$2,082.47
407-Fleet	1,630	10.000%	\$3,231.90	(\$489.00)	\$2,742.90	-	\$2,742.90
425-Airports	1,141	7.000%	\$2,262.33	-	\$2,262.33	-	\$2,262.33
427-Golf Courses	1,141	7.000%	\$2,262.33	(\$1,141.00)	\$1,121.33	-	\$1,121.33
Subtotals	16,300	100.000%	\$32,319.00	(\$15,159.00)	\$17,160.00	-	\$17,160.00
Direct Billed					\$15,159.00		\$15,159.00
Total Full Functional Cost					\$32,319.00		\$32,319.00

Allocation Basis: Department Exposure

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112 Human Resources
Schedule 5.6.4

Detail Allocation - Property Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
134-Child Support Services	1,288	0.088%	\$1,602.48	(\$1,288.00)	\$314.48	\$21.76	\$336.24
160-Public Health	39,584	2.713%	\$49,239.62	(\$39,584.00)	\$9,655.62	\$668.74	\$10,324.36
166-Behavioral Health	44,283	3.035%	\$55,084.87	(\$44,283.00)	\$10,801.87	\$748.13	\$11,550.00
180-Social Services	47,778	3.274%	\$59,431.65	(\$47,778.00)	\$11,653.65	\$807.16	\$12,460.81
305-Parks	58,727	4.024%	\$73,051.34	(\$58,727.00)	\$14,324.34	\$992.14	\$15,316.48
377-Library	72,298	4.954%	\$89,932.50	(\$72,298.00)	\$17,634.50	\$1,221.41	\$18,855.91
405-Public Works	394,561	27.038%	\$490,801.63	(\$394,561.00)	\$96,240.63	\$6,665.76	\$102,906.39
407-Fleet	2,429	0.166%	\$3,021.73	(\$2,429.00)	\$592.73	\$41.04	\$633.77
425-Airports	47,989	3.289%	\$59,694.53	(\$47,989.00)	\$11,705.53	\$810.73	\$12,516.26
427-Golf Courses	20,693	1.418%	\$25,740.83	(\$20,693.00)	\$5,047.83	\$349.60	\$5,397.43
999-Other	729,630	50.000%	\$907,601.18	(\$14,238.07)	\$893,363.11	\$12,326.48	\$905,689.59
Subtotals	1,459,260	100.000%	\$1,815,202.36	(\$743,868.07)	\$1,071,334.29	\$24,652.95	\$1,095,987.24
Direct Billed					\$743,868.07		\$743,868.07
Total Full Functional Cost					\$1,815,202.36		\$1,839,855.31

Allocation Basis: Real and business property replacement values

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112 Human Resources
Schedule 5.6.5

Detail Allocation - Workers' Comp

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
408-Workers' Comp ISF	100	100.000%	\$675,572.22	-	\$675,572.22	\$99,769.99	\$775,342.20
Subtotals	100	100.000%	\$675,572.22	-	\$675,572.22	\$99,769.99	\$775,342.20
Direct Billed						-	-
Total Full Functional Cost					\$675,572.22		\$775,342.20

Allocation Basis: Identified cost of services

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112 Human Resources
Schedule 5.6.6

Detail Allocation - Aviation Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
425-Airports	100	100.000%	\$19,394.00	(\$20,100.00)	(\$706.00)	-	(\$706.00)
Subtotals	100	100.000%	\$19,394.00	(\$20,100.00)	(\$706.00)	-	(\$706.00)
Direct Billed					\$20,100.00		\$20,100.00
Total Full Functional Cost					\$19,394.00		\$19,394.00

Allocation Basis: 100% to the Airport

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112 Human Resources
Schedule 5.6.7

Detail Allocation - Employee Benefits

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	14	0.505%	\$1,643.25	-	\$1,643.25	-	\$1,643.25
111-County Counsel	19	0.686%	\$2,230.12	-	\$2,230.12	-	\$2,230.12
112-Human Resources	43	1.552%	\$5,047.11	-	\$5,047.11	-	\$5,047.11
113-Facilities Management	56	2.022%	\$6,572.98	-	\$6,572.98	-	\$6,572.98
114-Information Technology Department (ITD)	78	2.816%	\$9,155.22	-	\$9,155.22	-	\$9,155.22
116-Central Services	15	0.542%	\$1,760.62	-	\$1,760.62	-	\$1,760.62
117-Auditor-Controller-Treasurer-Tax Collector	57	2.058%	\$6,690.36	-	\$6,690.36	-	\$6,690.36
118-Talent Development	2	0.072%	\$234.75	-	\$234.75	-	\$234.75
200-Maintenance Projects	2	0.072%	\$234.75	-	\$234.75	-	\$234.75
100-Board of Supervisors	12	0.433%	\$1,408.50	-	\$1,408.50	-	\$1,408.50
109-Assessor	78	2.816%	\$9,155.22	-	\$9,155.22	-	\$9,155.22
110-Clerk	23	0.830%	\$2,699.62	-	\$2,699.62	-	\$2,699.62
119-Communication and Outreach	2	0.072%	\$234.75	-	\$234.75	-	\$234.75
130-Waste Mgmt	4	0.144%	\$469.50	-	\$469.50	-	\$469.50
132-District Attorney	103	3.718%	\$12,089.59	-	\$12,089.59	-	\$12,089.59
134-Child Support Services	28	1.011%	\$3,286.49	-	\$3,286.49	-	\$3,286.49
136-Sheriff	427	15.415%	\$50,118.99	-	\$50,118.99	-	\$50,118.99
137-Animal Services	20	0.722%	\$2,347.49	-	\$2,347.49	-	\$2,347.49
138-Emergency Services	7	0.253%	\$821.62	-	\$821.62	-	\$821.62
139-Probation	157	5.668%	\$18,427.82	-	\$18,427.82	-	\$18,427.82
141-Ag Commissioner	46	1.661%	\$5,399.24	-	\$5,399.24	-	\$5,399.24
142-Planning	96	3.466%	\$11,267.97	-	\$11,267.97	-	\$11,267.97
160-Public Health	213	7.690%	\$25,000.81	-	\$25,000.81	-	\$25,000.81
166-Behavioral Health	280	10.108%	\$32,864.91	-	\$32,864.91	-	\$32,864.91
180-Social Services	517	18.664%	\$60,682.71	-	\$60,682.71	-	\$60,682.71
186-Veteran's Services	9	0.325%	\$1,056.37	-	\$1,056.37	-	\$1,056.37
201-Public Works Special Services	7	0.253%	\$821.62	-	\$821.62	-	\$821.62
205-Groundwater Sustainability	1	0.036%	\$117.37	-	\$117.37	-	\$117.37
215-Farm Advisor	5	0.181%	\$586.87	-	\$586.87	-	\$586.87
222-Community Parks	29	1.047%	\$3,403.87	-	\$3,403.87	-	\$3,403.87

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112 Human Resources
Schedule 5.6.7

Detail Allocation - Employee Benefits (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
230-Capital Projects	11	0.397%	\$1,291.12	-	\$1,291.12	-	\$1,291.12
245-Roads	89	3.213%	\$10,446.35	-	\$10,446.35	-	\$10,446.35
290-Community Development	19	0.686%	\$2,230.12	-	\$2,230.12	-	\$2,230.12
305-Parks	26	0.939%	\$3,051.74	-	\$3,051.74	-	\$3,051.74
377-Library	76	2.744%	\$8,920.48	-	\$8,920.48	-	\$8,920.48
405-Public Works	109	3.935%	\$12,793.84	-	\$12,793.84	-	\$12,793.84
407-Fleet	13	0.469%	\$1,525.87	-	\$1,525.87	-	\$1,525.87
425-Airports	26	0.939%	\$3,051.74	-	\$3,051.74	-	\$3,051.74
427-Golf Courses	19	0.686%	\$2,230.12	-	\$2,230.12	-	\$2,230.12
430-Los Osos Sewer System	12	0.433%	\$1,408.50	-	\$1,408.50	-	\$1,408.50
720-APCD	20	0.722%	\$2,347.49	-	\$2,347.49	-	\$2,347.49
Subtotals	2,770	100.000%	\$325,127.86	-	\$325,127.86	-	\$325,127.86
Direct Billed						-	-
Total Full Functional Cost					\$325,127.86		\$325,127.86

Allocation Basis: Number of employees receiving benefits

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112 Human Resources
Schedule 5.6.8

Detail Allocation - Pollution Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
134-Child Support Services	72	0.177%	\$39.97	(\$72.00)	(\$32.03)	-	(\$32.03)
160-Public Health	2,197	5.425%	\$1,228.12	(\$2,197.00)	(\$968.88)	-	(\$968.88)
166-Behavioral Health	2,458	6.069%	\$1,373.87	(\$2,458.00)	(\$1,084.13)	-	(\$1,084.13)
180-Social Services	2,652	6.548%	\$1,482.32	(\$2,652.00)	(\$1,169.68)	-	(\$1,169.68)
305-Parks	3,260	8.049%	\$1,822.02	(\$326.00)	\$1,496.02	-	\$1,496.02
377-Library	4,013	9.909%	\$2,243.06	(\$4,013.00)	(\$1,769.94)	-	(\$1,769.94)
405-Public Works	21,901	54.077%	\$12,241.38	(\$21,901.00)	(\$9,659.62)	-	(\$9,659.62)
407-Fleet	135	0.333%	\$75.37	(\$135.00)	(\$59.63)	-	(\$59.63)
425-Airports	2,664	6.577%	\$1,488.88	(\$2,664.00)	(\$1,175.12)	-	(\$1,175.12)
427-Golf Courses	1,149	2.836%	\$642.02	(\$1,149.00)	(\$506.98)	-	(\$506.98)
Subtotals	40,500	100.000%	\$22,637.00	(\$37,567.00)	(\$14,930.00)	-	(\$14,930.00)
Direct Billed					\$37,567.00		\$37,567.00
Total Full Functional Cost					\$22,637.00		\$22,637.00

Allocation Basis: Direct billings to departments

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112 Human Resources
Schedule 5.6.9

Detail Allocation - Water Craft Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
136-Sheriff	2,584	46.550%	\$2,054.24	-	\$2,054.24	-	\$2,054.24
140-County Fire	2,077	37.428%	\$1,651.68	-	\$1,651.68	-	\$1,651.68
305-Parks	784	14.125%	\$623.32	(\$784.00)	(\$160.68)	-	(\$160.68)
405-Public Works	105	1.898%	\$83.75	(\$105.00)	(\$21.25)	-	(\$21.25)
Subtotals	5,550	100.000%	\$4,413.00	(\$889.00)	\$3,524.00	-	\$3,524.00
Direct Billed					\$889.00		\$889.00
Total Full Functional Cost					\$4,413.00		\$4,413.00

Allocation Basis: Hull value of watercraft by department

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Schedule 5.6.10

Detail Allocation - Cyber Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	100	100.000%	\$47,598.00	(\$64,750.00)	(\$17,152.00)	-	(\$17,152.00)
Subtotals	100	100.000%	\$47,598.00	(\$64,750.00)	(\$17,152.00)	-	(\$17,152.00)
Direct Billed					\$64,750.00		\$64,750.00
Total Full Functional Cost					\$47,598.00		\$47,598.00

Allocation Basis: 100% to ITD

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Schedule 5.7

Summary of Allocated Costs

Department	Total	Personnel Services	Not Allowed	Departmental Services	Crime Policies	Property Policies	Workers' Comp
104-County Administrative Office	\$21,654.47	\$20,011.22	-	-	-	-	-
111-County Counsel	\$29,388.20	\$27,158.08	-	-	-	-	-
112-Human Resources	\$66,510.14	\$61,463.03	-	-	-	-	-
113-Facilities Management	\$92,953.60	\$86,380.62	-	-	-	-	-
114-Information Technology Department (ITD)	\$112,319.08	\$120,315.86	-	-	-	-	-
116-Central Services	\$24,898.29	\$23,137.66	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$94,613.48	\$87,923.13	-	-	-	-	-
118-Talent Development	\$3,319.77	\$3,085.02	-	-	-	-	-
200-Maintenance Projects	\$3,319.77	\$3,085.02	-	-	-	-	-
Subtotal for CSD	\$448,976.81	\$432,559.65	-	-	-	-	-
100-Board of Supervisors	\$19,918.63	\$18,510.13	-	-	-	-	-
109-Assessor	\$129,471.08	\$120,315.86	-	-	-	-	-
110-Clerk	\$38,177.37	\$35,477.75	-	-	-	-	-
119-Communication and Outreach	\$3,319.77	\$3,085.02	-	-	-	-	-
130-Waste Mgmt	\$6,639.54	\$6,170.04	-	-	-	-	-
132-District Attorney	\$172,899.58	\$158,878.63	-	\$1,931.36	-	-	-
134-Child Support Services	\$46,609.58	\$43,190.31	-	-	(\$171.43)	\$336.24	-
136-Sheriff	\$710,825.43	\$658,652.20	-	-	-	-	-
137-Animal Services	\$33,197.71	\$30,850.22	-	-	-	-	-
138-Emergency Services	\$11,619.20	\$10,797.58	-	-	-	-	-
139-Probation	\$260,602.05	\$242,174.23	-	-	-	-	-
140-County Fire	\$1,651.68	-	-	-	-	-	-
141-Ag Commissioner	\$76,354.74	\$70,955.51	-	-	-	-	-
142-Planning	\$159,349.02	\$148,081.06	-	-	-	-	-
160-Public Health	\$1,033,937.62	\$328,554.84	-	\$670,883.16	\$143.33	\$10,324.36	-
166-Behavioral Health	\$571,246.76	\$431,903.08	-	\$95,071.43	\$941.47	\$11,550.00	-
180-Social Services	\$1,239,754.79	\$797,478.19	-	\$370,159.42	\$143.33	\$12,460.81	-
186-Veteran's Services	\$14,938.97	\$13,882.60	-	-	-	-	-

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112 Human Resources
Schedule 5.7

Summary of Allocated Costs (continued)

Department	Total	Personnel Services	Not Allowed	Departmental Services	Crime Policies	Property Policies	Workers' Comp
201-Public Works Special Services	\$11,619.20	\$10,797.58	-	-	-	-	-
205-Groundwater Sustainability	\$1,659.89	\$1,542.51	-	-	-	-	-
215-Farm Advisor	\$8,299.43	\$7,712.55	-	-	-	-	-
222-Community Parks	\$48,136.68	\$44,732.82	-	-	-	-	-
230-Capital Projects	\$18,258.74	\$16,967.62	-	-	-	-	-
245-Roads	\$147,729.83	\$137,283.48	-	-	-	-	-
290-Community Development	\$31,537.83	\$29,307.71	-	-	-	-	-
305-Parks	\$62,869.32	\$40,105.29	-	-	\$3,060.47	\$15,316.48	-
377-Library	\$148,071.08	\$117,230.84	-	-	\$4,833.80	\$18,855.91	-
405-Public Works	\$278,202.86	\$168,133.70	-	\$1,967.33	\$2,082.47	\$102,906.39	-
407-Fleet	\$24,895.55	\$20,052.64	-	-	\$2,742.90	\$633.77	-
408-Workers' Comp ISF	\$775,342.20	-	-	-	-	-	\$775,342.20
425-Airports	\$56,054.50	\$40,105.29	-	-	\$2,262.33	\$12,516.26	-
427-Golf Courses	\$37,549.60	\$29,307.71	-	-	\$1,121.33	\$5,397.43	-
430-Los Osos Sewer System	\$19,918.63	\$18,510.13	-	-	-	-	-
720-APCD	\$10,647.71	\$8,300.22	-	-	-	-	-
760-Pension Trust	\$659.87	-	-	\$659.87	-	-	-
999-Other	\$905,689.59	-	-	-	-	\$905,689.59	-
Totals	\$7,566,632.84	\$4,241,606.96	-	\$1,140,672.57	\$17,160.00	\$1,095,987.24	\$775,342.20
Direct Billed	\$2,291,450.53	\$22,550.00	-	\$1,386,567.46	\$15,159.00	\$743,868.07	-
Total Full Functional Cost	\$9,858,083.37	\$4,264,156.96	-	\$2,527,240.03	\$32,319.00	\$1,839,855.31	\$775,342.20
Less Direct Billed	(\$2,291,450.53)	(\$22,550.00)	-	(\$1,386,567.46)	(\$15,159.00)	(\$743,868.07)	-
Less CSD Amounts	(\$448,976.81)	(\$432,559.65)	-	-	-	-	-
Total Receiving Department Allocation	\$7,117,656.04	\$3,809,047.32	-	\$1,140,672.57	\$17,160.00	\$1,095,987.24	\$775,342.20

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Schedule 5.7

Summary of Allocated Costs (continued)

Department	Total	Aviation Policies	Water Craft Policies	Employee Benefits	Pollution Policies	Cyber Policies
104-County Administrative Office	\$21,654.47	-	-	\$1,643.25	-	-
111-County Counsel	\$29,388.20	-	-	\$2,230.12	-	-
112-Human Resources	\$66,510.14	-	-	\$5,047.11	-	-
113-Facilities Management	\$92,953.60	-	-	\$6,572.98	-	-
114-Information Technology Department (ITD)	\$112,319.08	-	-	\$9,155.22	-	(\$17,152.00)
116-Central Services	\$24,898.29	-	-	\$1,760.62	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$94,613.48	-	-	\$6,690.36	-	-
118-Talent Development	\$3,319.77	-	-	\$234.75	-	-
200-Maintenance Projects	\$3,319.77	-	-	\$234.75	-	-
Subtotal for CSD	\$448,976.81	-	-	\$33,569.16	-	(\$17,152.00)
100-Board of Supervisors	\$19,918.63	-	-	\$1,408.50	-	-
109-Assessor	\$129,471.08	-	-	\$9,155.22	-	-
110-Clerk	\$38,177.37	-	-	\$2,699.62	-	-
119-Communication and Outreach	\$3,319.77	-	-	\$234.75	-	-
130-Waste Mgmt	\$6,639.54	-	-	\$469.50	-	-
132-District Attorney	\$172,899.58	-	-	\$12,089.59	-	-
134-Child Support Services	\$46,609.58	-	-	\$3,286.49	(\$32.03)	-
136-Sheriff	\$710,825.43	-	\$2,054.24	\$50,118.99	-	-
137-Animal Services	\$33,197.71	-	-	\$2,347.49	-	-
138-Emergency Services	\$11,619.20	-	-	\$821.62	-	-
139-Probation	\$260,602.05	-	-	\$18,427.82	-	-
140-County Fire	\$1,651.68	-	\$1,651.68	-	-	-
141-Ag Commissioner	\$76,354.74	-	-	\$5,399.24	-	-
142-Planning	\$159,349.02	-	-	\$11,267.97	-	-
160-Public Health	\$1,033,937.62	-	-	\$25,000.81	(\$968.88)	-
166-Behavioral Health	\$571,246.76	-	-	\$32,864.91	(\$1,084.13)	-
180-Social Services	\$1,239,754.79	-	-	\$60,682.71	(\$1,169.68)	-
186-Veteran's Services	\$14,938.97	-	-	\$1,056.37	-	-

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Schedule 5.7

Summary of Allocated Costs (continued)

Department	Total	Aviation Policies	Water Craft Policies	Employee Benefits	Pollution Policies	Cyber Policies
201-Public Works Special Services	\$11,619.20	-	-	\$821.62	-	-
205-Groundwater Sustainability	\$1,659.89	-	-	\$117.37	-	-
215-Farm Advisor	\$8,299.43	-	-	\$586.87	-	-
222-Community Parks	\$48,136.68	-	-	\$3,403.87	-	-
230-Capital Projects	\$18,258.74	-	-	\$1,291.12	-	-
245-Roads	\$147,729.83	-	-	\$10,446.35	-	-
290-Community Development	\$31,537.83	-	-	\$2,230.12	-	-
305-Parks	\$62,869.32	-	(\$160.68)	\$3,051.74	\$1,496.02	-
377-Library	\$148,071.08	-	-	\$8,920.48	(\$1,769.94)	-
405-Public Works	\$278,202.86	-	(\$21.25)	\$12,793.84	(\$9,659.62)	-
407-Fleet	\$24,895.55	-	-	\$1,525.87	(\$59.63)	-
408-Workers' Comp ISF	\$775,342.20	-	-	-	-	-
425-Airports	\$56,054.50	(\$706.00)	-	\$3,051.74	(\$1,175.12)	-
427-Golf Courses	\$37,549.60	-	-	\$2,230.12	(\$506.98)	-
430-Los Osos Sewer System	\$19,918.63	-	-	\$1,408.50	-	-
720-APCD	\$10,647.71	-	-	\$2,347.49	-	-
760-Pension Trust	\$659.87	-	-	-	-	-
999-Other	\$905,689.59	-	-	-	-	-
Totals	\$7,566,632.84	(\$706.00)	\$3,524.00	\$325,127.86	(\$14,930.00)	(\$17,152.00)
Direct Billed	\$2,291,450.53	\$20,100.00	\$889.00	-	\$37,567.00	\$64,750.00
Total Full Functional Cost	\$9,858,083.37	\$19,394.00	\$4,413.00	\$325,127.86	\$22,637.00	\$47,598.00
Less Direct Billed	(\$2,291,450.53)	(\$20,100.00)	(\$889.00)	-	(\$37,567.00)	(\$64,750.00)
Less CSD Amounts	(\$448,976.81)	-	-	(\$33,569.16)	-	\$17,152.00
Total Receiving Department Allocation	\$7,117,656.04	(\$706.00)	\$3,524.00	\$291,558.70	(\$14,930.00)	-

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113 Facilities Management
Schedule 6.1

Narrative

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

Not Allowed

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

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

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113 Facilities Management
Schedule 6.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$3,517,591.87	\$424,338.76	\$3,093,253.11	-	
	Total for C/A	\$3,517,591.87	\$424,338.76	\$3,093,253.11	-	
REV	Revenues	\$454,486.66	\$169,692.44	\$284,794.22	-	
	Total for REV	\$454,486.66	\$169,692.44	\$284,794.22	-	

Total per Books	\$3,972,078.53
Less General Government	-
Less Off the Top	(\$594,031.20)
Less Direct Billed	(\$3,378,047.33)
Difference	-

Fiscal Year FY2023-24 Actuals
For Use In Budget Year 2025-26

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113 Facilities Management
Schedule 6.3

Labor Distribution Summary

No Labor Distribution

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113 Facilities Management
Schedule 6.4

Schedule of costs to be allocated

		Amount	General & Admin	County Gov't Center	Health Complex	Atascadero Medical Building	Sierra Way	Bldg 1200
<i>Sal Total %</i>			40.207%	10.629%	3.666%	0.572%	0.926%	1.136%
Wages and Benefits								
Salaries		\$5,541,748.91	\$2,228,144.86	\$589,039.70	\$203,154.42	\$31,709.59	\$51,329.87	\$62,973.85
Benefits		-	-	-	-	-	-	-
Wages and Benefits Subtotal		\$5,541,748.91	\$2,228,144.86	\$589,039.70	\$203,154.42	\$31,709.59	\$51,329.87	\$62,973.85
Service And Supplies								
SERVICES & SUPPLIES	DIST							
	<i>PROP</i>	\$4,711,346.38	\$2,584,913.54	\$1,015,697.13	\$148,815.13	\$33,625.74	\$48,122.02	\$46,901.37
REVENUE	<i>PROP</i>	(\$594,031.20)	(\$323,821.28)	(\$255,391.62)	(\$8,482.15)	-	-	-
Services and Supplies Subtotal		\$4,117,315.18	\$2,261,092.26	\$760,305.51	\$140,332.98	\$33,625.74	\$48,122.02	\$46,901.37
Cost Adjustments								
Cost Adjustments Subtotal		-	-	-	-	-	-	-
Reallocate Admin								
			(\$4,489,237.12)	\$798,025.00	\$275,231.55	\$42,959.83	\$69,541.19	\$85,316.33
Functional Costs		\$9,659,064.09	-	\$2,147,370.21	\$618,718.95	\$108,295.16	\$168,993.08	\$195,191.55
<i>Exp Total %</i>			0.000%	22.232%	6.406%	1.121%	1.750%	2.021%

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113 Facilities Management
Schedule 6.4

Schedule of costs to be allocated (continued)

	Amount	Specific Depts	Kimball Bldg	County Bank Building	Monterey Parking	Not Allowed	Longbranch, Arroyo Grande
<i>Sal Total %</i>		33.709%	0.779%	0.419%	0.000%	0.000%	0.226%
Wages and Benefits							
Salaries	\$5,541,748.91	\$1,868,075.29	\$43,154.25	\$23,240.59	-	-	\$12,510.40
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	\$5,541,748.91	\$1,868,075.29	\$43,154.25	\$23,240.59	-	-	\$12,510.40
Service And Supplies	DIST						
SERVICES & SUPPLIES	PROP \$4,711,346.38	\$660,844.80	\$17,370.63	\$22,939.72	\$1,320.54	-	\$4,937.78
REVENUE	PROP (\$594,031.20)	-	-	-	-	-	-
Services and Supplies Subtotal	\$4,117,315.18	\$660,844.80	\$17,370.63	\$22,939.72	\$1,320.54	-	\$4,937.78
Cost Adjustments							
Cost Adjustments Subtotal	-	-	-	-	-	-	-
Reallocate Admin		\$2,530,849.43	\$58,464.94	\$31,486.12	-	-	\$16,948.96
Functional Costs	\$9,659,064.09	\$5,059,769.52	\$118,989.82	\$77,666.43	\$1,320.54	-	\$34,397.14
<i>Exp Total %</i>		52.384%	1.232%	0.804%	0.014%	0.000%	0.356%

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113 Facilities Management
Schedule 6.4

Schedule of costs to be allocated (continued)

	Amount	New Govt Center	North County Center
<i>Sal Total %</i>		6.970%	0.761%
Wages and Benefits			
Salaries	\$5,541,748.91	\$386,238.98	\$42,177.11
Benefits	-	-	-
Wages and Benefits Subtotal	\$5,541,748.91	\$386,238.98	\$42,177.11
Service And Supplies	DIST		
SERVICES & SUPPLIES	PROP \$4,711,346.38	\$80,324.91	\$45,533.07
REVENUE	PROP (\$594,031.20)	(\$6,336.15)	-
Services and Supplies Subtotal	\$4,117,315.18	\$73,988.76	\$45,533.07
Cost Adjustments			
Cost Adjustments Subtotal	-	-	-
Reallocate Admin		\$523,272.65	\$57,141.12
Functional Costs	\$9,659,064.09	\$983,500.39	\$144,851.30
<i>Exp Total %</i>		10.182%	1.500%

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113 Facilities Management
Schedule 6.5

Service to Service Costs

Department	First Incoming	Second Incoming	County Gov't		Atascadero		Sierra Way	Bldg 1200
			Center	Health Complex	Medical Building			
001-Building Depreciation	\$50,615.37	-	\$11,252.64	\$3,242.21	\$567.49		\$885.56	\$1,022.84
002-Equipment Depreciation	\$833.01	-	\$185.19	\$53.36	\$9.34		\$14.57	\$16.83
104-County Administrative Office	\$10,195.19	\$1,544.92	\$2,610.02	\$752.02	\$131.63		\$205.40	\$237.25
111-County Counsel	\$158,608.31	\$9,961.27	\$37,475.82	\$10,797.86	\$1,889.96		\$2,949.26	\$3,406.47
112-Human Resources	\$86,617.86	\$6,335.73	\$20,665.13	\$5,954.22	\$1,042.17		\$1,626.30	\$1,878.42
113-Facilities Management	-	\$631,093.46	\$140,302.55	\$40,425.19	\$7,075.67		\$11,041.49	\$12,753.21
114-Information Technology Department (ITD)	-	\$245,842.82	\$54,654.94	\$15,747.65	\$2,756.33		\$4,301.22	\$4,968.02
116-Central Services	-	\$26,857.44	\$5,970.85	\$1,720.37	\$301.12		\$469.89	\$542.74
117-Auditor-Controller-Treasurer-Tax Collector	-	\$147,255.37	\$32,737.31	\$9,432.56	\$1,650.99		\$2,576.35	\$2,975.75
118-Talent Development	-	\$15,501.61	\$3,446.27	\$992.97	\$173.80		\$271.21	\$313.26
200-Maintenance Projects	-	\$107,027.63	\$23,794.02	\$6,855.74	\$1,199.97		\$1,872.53	\$2,162.83
Subtotals	\$306,869.74	\$1,191,420.24	\$333,094.72	\$95,974.14	\$16,798.48		\$26,213.79	\$30,277.63
Functional Costs	\$9,659,064.09		\$2,147,370.21	\$618,718.95	\$108,295.16		\$168,993.08	\$195,191.55
Total Allocated Costs	\$11,157,354.07		\$2,480,464.94	\$714,693.09	\$125,093.64		\$195,206.86	\$225,469.18

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113 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	\$50,615.37	-	\$26,514.17	\$623.53	\$406.99	\$6.92	-
002-Equipment Depreciation	\$833.01	-	\$436.36	\$10.26	\$6.70	\$0.11	-
104-County Administrative Office	\$10,195.19	\$1,544.92	\$6,149.89	\$144.63	\$94.40	\$1.61	-
111-County Counsel	\$158,608.31	\$9,961.27	\$88,302.89	\$2,076.61	\$1,355.43	\$23.05	-
112-Human Resources	\$86,617.86	\$6,335.73	\$48,692.48	\$1,145.09	\$747.42	\$12.71	-
113-Facilities Management	-	\$631,093.46	\$330,589.74	\$7,774.43	\$5,074.48	\$86.28	-
114-Information Technology Department (ITD)	-	\$245,842.82	\$128,781.42	\$3,028.53	\$1,976.77	\$33.61	-
116-Central Services	-	\$26,857.44	\$14,068.90	\$330.86	\$215.95	\$3.67	-
117-Auditor-Controller-Treasurer-Tax Collector	-	\$147,255.37	\$77,137.72	\$1,814.04	\$1,184.05	\$20.13	-
118-Talent Development	-	\$15,501.61	\$8,120.31	\$190.96	\$124.65	\$2.12	-
200-Maintenance Projects	-	\$107,027.63	\$56,064.97	\$1,318.47	\$860.59	\$14.63	-
Subtotals	\$306,869.74	\$1,191,420.24	\$784,858.86	\$18,457.40	\$12,047.42	\$204.84	-
Functional Costs	\$9,659,064.09		\$5,059,769.52	\$118,989.82	\$77,666.43	\$1,320.54	
Total Allocated Costs	\$11,157,354.07		\$5,844,628.38	\$137,447.22	\$89,713.85	\$1,525.38	

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113 Facilities Management
Schedule 6.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Longbranch, Arroyo Grande	New Govt Center	North County Center
001-Building Depreciation	\$50,615.37	-	\$180.25	\$5,153.73	\$759.05
002-Equipment Depreciation	\$833.01	-	\$2.97	\$84.82	\$12.49
104-County Administrative Office	\$10,195.19	\$1,544.92	\$41.81	\$1,195.39	\$176.06
111-County Counsel	\$158,608.31	\$9,961.27	\$600.30	\$17,164.01	\$2,527.94
112-Human Resources	\$86,617.86	\$6,335.73	\$331.02	\$9,464.67	\$1,393.97
113-Facilities Management	-	\$631,093.46	\$2,247.40	\$64,258.88	\$9,464.14
114-Information Technology Department (ITD)	-	\$245,842.82	\$875.48	\$25,032.08	\$3,686.76
116-Central Services	-	\$26,857.44	\$95.64	\$2,734.66	\$402.77
117-Auditor-Controller-Treasurer-Tax Collector	-	\$147,255.37	\$524.39	\$14,993.76	\$2,208.30
118-Talent Development	-	\$15,501.61	\$55.20	\$1,578.40	\$232.47
200-Maintenance Projects	-	\$107,027.63	\$381.14	\$10,897.71	\$1,605.03
Subtotals	\$306,869.74	\$1,191,420.24	\$5,335.60	\$152,558.13	\$22,468.97
Functional Costs	\$9,659,064.09		\$34,397.14	\$983,500.39	\$144,851.30
Total Allocated Costs	\$11,157,354.07		\$39,732.74	\$1,136,058.52	\$167,320.27

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113 Facilities Management
Schedule 6.6.1

Detail Allocation - County Gov't Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	2,901	1.682%	\$37,270.86	-	\$37,270.86	-	\$37,270.86
114-Information Technology Department (ITD)	24,165	14.013%	\$310,461.99	-	\$310,461.99	\$37,750.55	\$348,212.54
116-Central Services	6,067	3.518%	\$77,946.32	-	\$77,946.32	\$9,477.86	\$87,424.19
200-Maintenance Projects	205	0.119%	\$2,633.76	-	\$2,633.76	\$320.25	\$2,954.01
130-Waste Mgmt	411	0.238%	\$5,280.36	-	\$5,280.36	\$642.06	\$5,922.42
132-District Attorney	27,977	16.223%	\$359,437.00	-	\$359,437.00	\$43,705.66	\$403,142.66
135-Public Defender	209	0.121%	\$2,685.15	-	\$2,685.15	\$326.50	\$3,011.65
136-Sheriff	1,215	0.705%	\$15,609.82	-	\$15,609.82	\$1,898.07	\$17,507.89
139-Probation	1,648	0.956%	\$21,172.83	-	\$21,172.83	\$2,574.50	\$23,747.33
142-Planning	26,810	15.546%	\$344,443.87	-	\$344,443.87	\$41,882.57	\$386,326.43
201-Public Works Special Services	606	0.351%	\$7,785.64	-	\$7,785.64	\$946.69	\$8,732.33
230-Capital Projects	1,044	0.605%	\$13,412.88	-	\$13,412.88	\$1,630.94	\$15,043.82
245-Roads	8,279	4.801%	\$106,365.19	-	\$106,365.19	\$12,933.45	\$119,298.64
405-Public Works	10,154	5.888%	\$130,454.42	(\$142,671.62)	(\$12,217.20)	\$15,862.57	\$3,645.37
430-Los Osos Sewer System	1,081	0.627%	\$13,888.24	-	\$13,888.24	\$1,688.74	\$15,576.98
999-Other	59,680	34.607%	\$766,744.12	(\$142,186.11)	\$624,558.01	\$93,232.07	\$717,790.08
Subtotals	172,452	100.000%	\$2,215,592.45	(\$284,857.73)	\$1,930,734.72	\$264,872.49	\$2,195,607.21
Direct Billed					\$284,857.73		\$284,857.73
Total Full Functional Cost					\$2,215,592.45		\$2,480,464.94

Allocation Basis: Departmental square footage

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113 Facilities Management
Schedule 6.6.2

Detail Allocation - Health Complex

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	1,931	2.736%	\$17,468.56	-	\$17,468.56	-	\$17,468.56
116-Central Services	3,585	5.080%	\$32,431.26	-	\$32,431.26	\$3,986.21	\$36,417.48
160-Public Health	27,696	39.248%	\$250,548.47	(\$126,098.12)	\$124,450.35	\$30,795.58	\$155,245.94
166-Behavioral Health	37,355	52.936%	\$337,927.44	(\$491,864.65)	(\$153,937.21)	\$41,535.56	(\$112,401.65)
Subtotals	70,567	100.000%	\$638,375.73	(\$617,962.77)	\$20,412.96	\$76,317.36	\$96,730.32
Direct Billed					\$617,962.77		\$617,962.77
Total Full Functional Cost					\$638,375.73		\$714,693.09

Allocation Basis: Departmental square footage

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113 Facilities Management
Schedule 6.6.3

Detail Allocation - Atascadero Medical Building

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160-Public Health	1,647	12.055%	\$13,470.12	(\$3,497.48)	\$9,972.64	\$1,610.34	\$11,582.98
166-Behavioral Health	12,015	87.945%	\$98,265.60	(\$31,477.28)	\$66,788.32	\$11,747.58	\$78,535.90
Subtotals	13,662	100.000%	\$111,735.71	(\$34,974.76)	\$76,760.95	\$13,357.92	\$90,118.88
Direct Billed					\$34,974.76		\$34,974.76
Total Full Functional Cost					\$111,735.71		\$125,093.64

Allocation Basis: Departmental square footage

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113 Facilities Management
Schedule 6.6.4

Detail Allocation - Sierra Way

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
141-Ag Commissioner	8,368	41.489%	\$72,341.78	-	\$72,341.78	\$8,648.41	\$80,990.18
160-Public Health	5,792	28.717%	\$50,072.13	(\$14,827.52)	\$35,244.61	\$5,986.09	\$41,230.70
215-Farm Advisor	6,009	29.793%	\$51,948.10	-	\$51,948.10	\$6,210.36	\$58,158.46
Subtotals	20,169	100.000%	\$174,362.01	(\$14,827.52)	\$159,534.49	\$20,844.85	\$180,379.34
Direct Billed					\$14,827.52		\$14,827.52
Total Full Functional Cost					\$174,362.01		\$195,206.86

Allocation Basis: Departmental square footage

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113 Facilities Management
Schedule 6.6.5

Detail Allocation - Bldg 1200

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111-County Counsel	157	0.309%	\$622.48	-	\$622.48	-	\$622.48
112-Human Resources	120	0.236%	\$475.78	-	\$475.78	-	\$475.78
113-Facilities Management	19,786	38.953%	\$78,447.84	-	\$78,447.84	-	\$78,447.84
114-Information Technology Department (ITD)	1,232	2.425%	\$4,884.65	-	\$4,884.65	\$965.19	\$5,849.84
117-Auditor-Controller-Treasurer-Tax Collector	2,381	4.687%	\$9,440.23	-	\$9,440.23	\$1,865.35	\$11,305.57
109-Assessor	395	0.778%	\$1,566.10	-	\$1,566.10	\$309.45	\$1,875.56
110-Clerk	5,821	11.460%	\$23,079.19	-	\$23,079.19	\$4,560.35	\$27,639.54
132-District Attorney	638	1.256%	\$2,529.55	-	\$2,529.55	\$499.83	\$3,029.38
136-Sheriff	305	0.600%	\$1,209.27	-	\$1,209.27	\$238.95	\$1,448.21
137-Animal Services	259	0.510%	\$1,026.89	-	\$1,026.89	\$202.91	\$1,229.80
138-Emergency Services	2,975	5.857%	\$11,795.33	-	\$11,795.33	\$2,330.70	\$14,126.03
139-Probation	299	0.589%	\$1,185.48	-	\$1,185.48	\$234.25	\$1,419.73
142-Planning	632	1.244%	\$2,505.76	-	\$2,505.76	\$495.13	\$3,000.89
160-Public Health	7,598	14.958%	\$30,124.67	(\$19,450.88)	\$10,673.79	\$5,952.50	\$16,626.29
305-Parks	120	0.236%	\$475.78	(\$307.20)	\$168.58	\$94.01	\$262.59
377-Library	3,101	6.105%	\$12,294.89	(\$7,938.56)	\$4,356.33	\$2,429.42	\$6,785.75
405-Public Works	1,200	2.362%	\$4,757.78	(\$3,072.00)	\$1,685.78	\$940.12	\$2,625.89
999-Other	3,776	7.434%	\$14,971.14	-	\$14,971.14	\$2,958.23	\$17,929.38
Subtotals	50,795	100.000%	\$201,392.81	(\$30,768.64)	\$170,624.17	\$24,076.37	\$194,700.54
Direct Billed					\$30,768.64		\$30,768.64
Total Full Functional Cost					\$201,392.81		\$225,469.18

Allocation Basis: Departmental square footage

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113 Facilities Management
Schedule 6.6.6

Detail Allocation - Specific Depts

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	3	0.032%	\$1,670.57	-	\$1,670.57	-	\$1,670.57
113-Facilities Management	835	8.348%	\$435,793.71	(\$4,595.05)	\$431,198.66	-	\$431,198.66
114-Information Technology Department (ITD)	75	0.745%	\$38,903.35	(\$2,521.91)	\$36,381.44	\$5,076.24	\$41,457.68
116-Central Services	614	6.135%	\$320,300.05	-	\$320,300.05	\$41,793.84	\$362,093.89
130-Waste Mgmt	98	0.980%	\$51,135.04	(\$32,535.91)	\$18,599.13	\$6,672.27	\$25,271.40
131-Grand Jury	22	0.223%	\$11,615.67	-	\$11,615.67	\$1,515.65	\$13,131.32
134-Child Support Services	75	0.750%	\$39,143.49	(\$38,993.79)	\$149.70	\$5,107.58	\$5,257.28
136-Sheriff	1,754	17.538%	\$915,591.21	-	\$915,591.21	\$119,469.47	\$1,035,060.68
137-Animal Services	231	2.312%	\$120,703.74	-	\$120,703.74	\$15,749.84	\$136,453.58
138-Emergency Services	16	0.164%	\$8,535.56	-	\$8,535.56	\$1,113.75	\$9,649.31
139-Probation	569	5.692%	\$297,141.80	(\$820.48)	\$296,321.32	\$38,772.08	\$335,093.40
140-County Fire	464	4.639%	\$242,174.90	(\$7,324.68)	\$234,850.22	\$31,599.81	\$266,450.03
141-Ag Commissioner	142	1.425%	\$74,376.81	-	\$74,376.81	\$9,704.94	\$84,081.75
142-Planning	36	0.360%	\$18,804.33	-	\$18,804.33	\$2,453.65	\$21,257.98
160-Public Health	711	7.107%	\$371,007.00	(\$204,047.85)	\$166,959.15	\$48,410.26	\$215,369.41
166-Behavioral Health	380	3.805%	\$198,635.73	(\$213,927.39)	(\$15,291.66)	\$25,918.67	\$10,627.01
180-Social Services	1,576	15.757%	\$822,577.13	(\$790,298.69)	\$32,278.44	\$107,332.67	\$139,611.11
186-Veteran's Services	63	0.625%	\$32,643.94	-	\$32,643.94	\$4,259.49	\$36,903.43
222-Community Parks	84	0.839%	\$43,779.32	-	\$43,779.32	\$5,712.47	\$49,491.79
245-Roads	201	2.011%	\$104,963.86	(\$88,301.28)	\$16,662.58	\$13,696.04	\$30,358.62
290-Community Development	28	0.278%	\$14,502.62	(\$3,872.32)	\$10,630.30	\$1,892.35	\$12,522.65
305-Parks	231	2.314%	\$120,808.15	(\$91,848.69)	\$28,959.46	\$15,763.46	\$44,722.92
377-Library	925	9.255%	\$483,133.42	(\$474,643.32)	\$8,490.10	\$63,040.90	\$71,531.00
405-Public Works	203	2.028%	\$105,851.35	(\$125,859.49)	(\$20,008.14)	\$13,811.85	(\$6,196.29)
407-Fleet	91	0.909%	\$47,433.68	(\$48,073.39)	(\$639.71)	\$6,189.31	\$5,549.60
408-Workers' Comp ISF	5	0.053%	\$2,777.32	(\$2,408.63)	\$368.69	\$362.39	\$731.08
425-Airports	187	1.871%	\$97,649.91	(\$37,370.48)	\$60,279.43	\$12,741.69	\$73,021.12
427-Golf Courses	19	0.191%	\$9,960.76	(\$5,087.60)	\$4,873.16	\$1,299.71	\$6,172.87

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113 Facilities Management
Schedule 6.6.6

Detail Allocation - Specific Depts (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
430-Los Osos Sewer System	75	0.748%	\$39,033.86	(\$37,866.72)	\$1,167.14	\$5,093.27	\$6,260.41
720-APCD	2	0.023%	\$1,195.50	(\$657.05)	\$538.45	\$155.99	\$694.44
760-Pension Trust	9	0.091%	\$4,766.34	(\$3,970.86)	\$795.48	\$621.93	\$1,417.41
999-Other	276	2.757%	\$143,908.97	(\$140,462.44)	\$3,446.53	\$18,777.73	\$22,224.27
Subtotals	10,000	100.000%	\$5,220,519.07	(\$2,355,488.02)	\$2,865,031.05	\$624,109.31	\$3,489,140.36
Direct Billed					\$2,355,488.02		\$2,355,488.02
Total Full Functional Cost					\$5,220,519.07		\$5,844,628.38

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

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113 Facilities Management
Schedule 6.6.7

Detail Allocation - Kimball Bldg

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	120	0.675%	\$828.13	-	\$828.13	-	\$828.13
113-Facilities Management	3,323	18.679%	\$22,932.28	-	\$22,932.28	-	\$22,932.28
116-Central Services	799	4.491%	\$5,513.96	-	\$5,513.96	\$817.38	\$6,331.34
117-Auditor-Controller-Treasurer-Tax Collector	1,823	10.247%	\$12,580.66	-	\$12,580.66	\$1,864.94	\$14,445.60
200-Maintenance Projects	37	0.208%	\$255.34	-	\$255.34	\$37.85	\$293.19
130-Waste Mgmt	75	0.422%	\$517.58	-	\$517.58	\$76.73	\$594.31
201-Public Works Special Services	111	0.624%	\$766.02	-	\$766.02	\$113.55	\$879.57
222-Community Parks	1,929	10.843%	\$13,312.18	-	\$13,312.18	\$1,973.38	\$15,285.56
230-Capital Projects	191	1.074%	\$1,318.11	-	\$1,318.11	\$195.39	\$1,513.50
245-Roads	1,512	8.499%	\$10,434.43	-	\$10,434.43	\$1,546.79	\$11,981.21
305-Parks	3,148	17.695%	\$21,724.59	-	\$21,724.59	\$3,220.43	\$24,945.01
405-Public Works	1,854	10.422%	\$12,794.59	(\$7,843.05)	\$4,951.54	\$1,896.66	\$6,848.20
430-Los Osos Sewer System	198	1.113%	\$1,366.41	-	\$1,366.41	\$202.56	\$1,568.97
999-Other	2,670	15.008%	\$18,425.87	(\$33.96)	\$18,391.91	\$2,731.43	\$21,123.34
Subtotals	17,790	100.000%	\$122,770.14	(\$7,877.01)	\$114,893.13	\$14,677.08	\$129,570.21
Direct Billed					\$7,877.01		\$7,877.01
Total Full Functional Cost					\$122,770.14		\$137,447.22

Allocation Basis: Departmental square footage

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113 Facilities Management
Schedule 6.6.8

Detail Allocation - County Bank Building

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	166	1.839%	\$1,473.93	-	\$1,473.93	-	\$1,473.93
116-Central Services	4,230	46.870%	\$37,558.60	-	\$37,558.60	\$4,574.24	\$42,132.84
200-Maintenance Projects	44	0.488%	\$390.68	-	\$390.68	\$47.58	\$438.26
130-Waste Mgmt	87	0.964%	\$772.48	-	\$772.48	\$94.08	\$866.56
201-Public Works Special Services	129	1.429%	\$1,145.40	-	\$1,145.40	\$139.50	\$1,284.90
230-Capital Projects	222	2.460%	\$1,971.16	-	\$1,971.16	\$240.07	\$2,211.23
245-Roads	1,759	19.490%	\$15,618.34	-	\$15,618.34	\$1,902.15	\$17,520.49
405-Public Works	2,158	23.911%	\$19,161.10	(\$12,275.20)	\$6,885.90	\$2,333.62	\$9,219.52
430-Los Osos Sewer System	230	2.548%	\$2,042.19	-	\$2,042.19	\$248.72	\$2,290.91
Subtotals	9,025	100.000%	\$80,133.90	(\$12,275.20)	\$67,858.70	\$9,579.95	\$77,438.65
Direct Billed					\$12,275.20		\$12,275.20
Total Full Functional Cost					\$80,133.90		\$89,713.85

Allocation Basis: Departmental square footage

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113 Facilities Management
Schedule 6.6.9

Detail Allocation - Monterey Parking

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	8	7.339%	\$100.00	-	\$100.00	-	\$100.00
111-County Counsel	7	6.422%	\$87.50	-	\$87.50	-	\$87.50
112-Human Resources	4	3.670%	\$50.00	-	\$50.00	-	\$50.00
114-Information Technology Department (ITD)	12	11.009%	\$150.00	-	\$150.00	\$21.72	\$171.72
116-Central Services	3	2.752%	\$37.50	-	\$37.50	\$5.43	\$42.93
117-Auditor-Controller-Treasurer-Tax Collector	7	6.422%	\$87.50	-	\$87.50	\$12.67	\$100.17
109-Assessor	2	1.835%	\$25.00	-	\$25.00	\$3.62	\$28.62
132-District Attorney	1	0.917%	\$12.50	-	\$12.50	\$1.81	\$14.31
139-Probation	1	0.917%	\$12.50	-	\$12.50	\$1.81	\$14.31
142-Planning	8	7.339%	\$100.00	-	\$100.00	\$14.48	\$114.48
160-Public Health	1	0.917%	\$12.50	-	\$12.50	\$1.81	\$14.31
180-Social Services	1	0.917%	\$12.50	-	\$12.50	\$1.81	\$14.31
222-Community Parks	2	1.835%	\$25.00	-	\$25.00	\$3.62	\$28.62
305-Parks	5	4.587%	\$62.50	-	\$62.50	\$9.05	\$71.55
405-Public Works	30	27.523%	\$375.00	-	\$375.00	\$54.30	\$429.29
407-Fleet	1	0.917%	\$12.50	-	\$12.50	\$1.81	\$14.31
999-Other	16	14.679%	\$200.00	-	\$200.00	\$28.96	\$228.96
Subtotals	109	100.000%	\$1,362.49	-	\$1,362.49	\$162.89	\$1,525.38
Direct Billed						-	-
Total Full Functional Cost					\$1,362.49		\$1,525.38

Allocation Basis: Spaces allocated per department

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Schedule 6.6.10

Detail Allocation - Longbranch, Arroyo Grande

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
166-Behavioral Health	7,428	100.000%	\$35,489.94	(\$19,015.68)	\$16,474.26	\$4,242.80	\$20,717.06
Subtotals	7,428	100.000%	\$35,489.94	(\$19,015.68)	\$16,474.26	\$4,242.80	\$20,717.06
Direct Billed					\$19,015.68		\$19,015.68
Total Full Functional Cost					\$35,489.94		\$39,732.74

Allocation Basis: Departmental square footage

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113 Facilities Management
Schedule 6.6.11

Detail Allocation - New Govt Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	7,562	7.242%	\$73,485.58	-	\$73,485.58	-	\$73,485.58
111-County Counsel	9,442	9.042%	\$91,754.94	-	\$91,754.94	-	\$91,754.94
112-Human Resources	8,836	8.462%	\$85,865.99	-	\$85,865.99	-	\$85,865.99
113-Facilities Management	4,353	4.169%	\$42,301.34	-	\$42,301.34	-	\$42,301.34
116-Central Services	257	0.246%	\$2,497.46	-	\$2,497.46	\$420.01	\$2,917.47
117-Auditor-Controller-Treasurer-Tax Collector	23,278	22.292%	\$226,209.66	-	\$226,209.66	\$38,043.15	\$264,252.81
100-Board of Supervisors	11,907	11.403%	\$115,709.18	-	\$115,709.18	\$19,459.57	\$135,168.75
109-Assessor	22,087	21.152%	\$214,635.82	-	\$214,635.82	\$36,096.71	\$250,732.53
110-Clerk	12,169	11.654%	\$118,255.23	-	\$118,255.23	\$19,887.75	\$138,142.99
138-Emergency Services	1,937	1.855%	\$18,823.27	-	\$18,823.27	\$3,165.63	\$21,988.90
405-Public Works	678	0.649%	\$6,588.63	-	\$6,588.63	\$1,108.05	\$7,696.68
999-Other	1,916	1.835%	\$18,619.20	-	\$18,619.20	\$3,131.31	\$21,750.51
Subtotals	104,422	100.000%	\$1,014,746.33	-	\$1,014,746.33	\$121,312.20	\$1,136,058.52
Direct Billed						-	-
Total Full Functional Cost					\$1,014,746.33		\$1,136,058.52

Allocation Basis: Departmental square footage

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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	14.488%	\$21,653.19	-	\$21,653.19	\$2,588.62	\$24,241.82
110-Clerk	264	1.256%	\$1,877.32	-	\$1,877.32	\$224.43	\$2,101.75
142-Planning	1,181	5.619%	\$8,398.17	-	\$8,398.17	\$1,003.99	\$9,402.16
377-Library	16,527	78.636%	\$117,524.57	-	\$117,524.57	\$14,049.98	\$131,574.54
Subtotals	21,017	100.000%	\$149,453.25	-	\$149,453.25	\$17,867.03	\$167,320.27
Direct Billed						-	-
Total Full Functional Cost					\$149,453.25		\$167,320.27

Allocation Basis: Departmental square footage

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113 Facilities Management
Schedule 6.7

Summary of Allocated Costs

Department	Total	New Govt Center	County Gov't Center	Health Complex	Atascadero Medical Building	Sierra Way	Bldg 1200
104-County Administrative Office	\$73,585.58	\$73,485.58	-	-	-	-	-
111-County Counsel	\$92,464.92	\$91,754.94	-	-	-	-	\$622.48
112-Human Resources	\$88,890.47	\$85,865.99	-	-	-	-	\$475.78
113-Facilities Management	\$631,093.46	\$42,301.34	\$37,270.86	\$17,468.56	-	-	\$78,447.84
114-Information Technology Department (ITD)	\$395,691.78	-	\$348,212.54	-	-	-	\$5,849.84
116-Central Services	\$537,360.14	\$2,917.47	\$87,424.19	\$36,417.48	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$290,104.16	\$264,252.81	-	-	-	-	\$11,305.57
200-Maintenance Projects	\$3,685.46	-	\$2,954.01	-	-	-	-
Subtotal for CSD	\$2,112,875.97	\$560,578.15	\$475,861.59	\$53,886.03	-	-	\$96,701.51
100-Board of Supervisors	\$135,168.75	\$135,168.75	-	-	-	-	-
109-Assessor	\$276,878.52	\$250,732.53	-	-	-	-	\$1,875.56
110-Clerk	\$167,884.28	\$138,142.99	-	-	-	-	\$27,639.54
130-Waste Mgmt	\$32,654.69	-	\$5,922.42	-	-	-	-
131-Grand Jury	\$13,131.32	-	-	-	-	-	-
132-District Attorney	\$406,186.35	-	\$403,142.66	-	-	-	\$3,029.38
134-Child Support Services	\$5,257.28	-	-	-	-	-	-
135-Public Defender	\$3,011.65	-	\$3,011.65	-	-	-	-
136-Sheriff	\$1,054,016.79	-	\$17,507.89	-	-	-	\$1,448.21
137-Animal Services	\$137,683.37	-	-	-	-	-	\$1,229.80
138-Emergency Services	\$45,764.24	\$21,988.90	-	-	-	-	\$14,126.03
139-Probation	\$360,274.76	-	\$23,747.33	-	-	-	\$1,419.73
140-County Fire	\$266,450.03	-	-	-	-	-	-
141-Ag Commissioner	\$165,071.93	-	-	-	-	\$80,990.18	-
142-Planning	\$420,101.95	-	\$386,326.43	-	-	-	\$3,000.89
160-Public Health	\$440,069.62	-	-	\$155,245.94	\$11,582.98	\$41,230.70	\$16,626.29
166-Behavioral Health	(\$2,521.68)	-	-	(\$112,401.65)	\$78,535.90	-	-
180-Social Services	\$139,625.42	-	-	-	-	-	-

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Summary of Allocated Costs (continued)

Department	Total	New Govt Center	County Gov't Center	Health Complex	Atascadero Medical Building	Sierra Way	Bldg 1200
186-Veteran's Services	\$36,903.43	-	-	-	-	-	-
201-Public Works Special Services	\$10,896.81	-	\$8,732.33	-	-	-	-
215-Farm Advisor	\$58,158.46	-	-	-	-	\$58,158.46	-
222-Community Parks	\$64,805.97	-	-	-	-	-	-
230-Capital Projects	\$18,768.55	-	\$15,043.82	-	-	-	-
245-Roads	\$179,158.97	-	\$119,298.64	-	-	-	-
290-Community Development	\$12,522.65	-	-	-	-	-	-
305-Parks	\$70,002.07	-	-	-	-	-	\$262.59
377-Library	\$209,891.29	-	-	-	-	-	\$6,785.75
405-Public Works	\$24,268.67	\$7,696.68	\$3,645.37	-	-	-	\$2,625.89
407-Fleet	\$5,563.91	-	-	-	-	-	-
408-Workers' Comp ISF	\$731.08	-	-	-	-	-	-
425-Airports	\$73,021.12	-	-	-	-	-	-
427-Golf Courses	\$6,172.87	-	-	-	-	-	-
430-Los Osos Sewer System	\$25,697.27	-	\$15,576.98	-	-	-	-
720-APCD	\$694.44	-	-	-	-	-	-
760-Pension Trust	\$1,417.41	-	-	-	-	-	-
999-Other	\$801,046.53	\$21,750.51	\$717,790.08	-	-	-	\$17,929.38
Totals	\$7,779,306.74	\$1,136,058.52	\$2,195,607.21	\$96,730.32	\$90,118.88	\$180,379.34	\$194,700.54
Direct Billed	\$3,378,047.33	-	\$284,857.73	\$617,962.77	\$34,974.76	\$14,827.52	\$30,768.64
Total Full Functional Cost	\$11,157,354.07	\$1,136,058.52	\$2,480,464.94	\$714,693.09	\$125,093.64	\$195,206.86	\$225,469.18
Less Direct Billed	(\$3,378,047.33)	-	(\$284,857.73)	(\$617,962.77)	(\$34,974.76)	(\$14,827.52)	(\$30,768.64)
Less CSD Amounts	(\$2,112,875.97)	(\$560,578.15)	(\$475,861.59)	(\$53,886.03)	-	-	(\$96,701.51)
Total Receiving Department Allocation	\$5,666,430.78	\$575,480.37	\$1,719,745.61	\$42,844.29	\$90,118.88	\$180,379.34	\$97,999.03

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Summary of Allocated Costs (continued)

Department	Total	Specific Depts	Kimball Bldg	County Bank Building	Monterey Parking	Not Allowed	Longbranch, Arroyo Grande
104-County Administrative Office	\$73,585.58	-	-	-	\$100.00	-	-
111-County Counsel	\$92,464.92	-	-	-	\$87.50	-	-
112-Human Resources	\$88,890.47	\$1,670.57	\$828.13	-	\$50.00	-	-
113-Facilities Management	\$631,093.46	\$431,198.66	\$22,932.28	\$1,473.93	-	-	-
114-Information Technology Department (ITD)	\$395,691.78	\$41,457.68	-	-	\$171.72	-	-
116-Central Services	\$537,360.14	\$362,093.89	\$6,331.34	\$42,132.84	\$42.93	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$290,104.16	-	\$14,445.60	-	\$100.17	-	-
200-Maintenance Projects	\$3,685.46	-	\$293.19	\$438.26	-	-	-
Subtotal for CSD	\$2,112,875.97	\$836,420.79	\$44,830.54	\$44,045.03	\$552.31	-	-
100-Board of Supervisors	\$135,168.75	-	-	-	-	-	-
109-Assessor	\$276,878.52	-	-	-	\$28.62	-	-
110-Clerk	\$167,884.28	-	-	-	-	-	-
130-Waste Mgmt	\$32,654.69	\$25,271.40	\$594.31	\$866.56	-	-	-
131-Grand Jury	\$13,131.32	\$13,131.32	-	-	-	-	-
132-District Attorney	\$406,186.35	-	-	-	\$14.31	-	-
134-Child Support Services	\$5,257.28	\$5,257.28	-	-	-	-	-
135-Public Defender	\$3,011.65	-	-	-	-	-	-
136-Sheriff	\$1,054,016.79	\$1,035,060.68	-	-	-	-	-
137-Animal Services	\$137,683.37	\$136,453.58	-	-	-	-	-
138-Emergency Services	\$45,764.24	\$9,649.31	-	-	-	-	-
139-Probation	\$360,274.76	\$335,093.40	-	-	\$14.31	-	-
140-County Fire	\$266,450.03	\$266,450.03	-	-	-	-	-
141-Ag Commissioner	\$165,071.93	\$84,081.75	-	-	-	-	-
142-Planning	\$420,101.95	\$21,257.98	-	-	\$114.48	-	-
160-Public Health	\$440,069.62	\$215,369.41	-	-	\$14.31	-	-
166-Behavioral Health	(\$2,521.68)	\$10,627.01	-	-	-	-	\$20,717.06
180-Social Services	\$139,625.42	\$139,611.11	-	-	\$14.31	-	-

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Summary of Allocated Costs (continued)

Department	Total	Specific Depts	Kimball Bldg	County Bank Building	Monterey Parking	Not Allowed	Longbranch, Arroyo Grande
186-Veteran's Services	\$36,903.43	\$36,903.43	-	-	-	-	-
201-Public Works Special Services	\$10,896.81	-	\$879.57	\$1,284.90	-	-	-
215-Farm Advisor	\$58,158.46	-	-	-	-	-	-
222-Community Parks	\$64,805.97	\$49,491.79	\$15,285.56	-	\$28.62	-	-
230-Capital Projects	\$18,768.55	-	\$1,513.50	\$2,211.23	-	-	-
245-Roads	\$179,158.97	\$30,358.62	\$11,981.21	\$17,520.49	-	-	-
290-Community Development	\$12,522.65	\$12,522.65	-	-	-	-	-
305-Parks	\$70,002.07	\$44,722.92	\$24,945.01	-	\$71.55	-	-
377-Library	\$209,891.29	\$71,531.00	-	-	-	-	-
405-Public Works	\$24,268.67	(\$6,196.29)	\$6,848.20	\$9,219.52	\$429.29	-	-
407-Fleet	\$5,563.91	\$5,549.60	-	-	\$14.31	-	-
408-Workers' Comp ISF	\$731.08	\$731.08	-	-	-	-	-
425-Airports	\$73,021.12	\$73,021.12	-	-	-	-	-
427-Golf Courses	\$6,172.87	\$6,172.87	-	-	-	-	-
430-Los Osos Sewer System	\$25,697.27	\$6,260.41	\$1,568.97	\$2,290.91	-	-	-
720-APCD	\$694.44	\$694.44	-	-	-	-	-
760-Pension Trust	\$1,417.41	\$1,417.41	-	-	-	-	-
999-Other	\$801,046.53	\$22,224.27	\$21,123.34	-	\$228.96	-	-
Totals	\$7,779,306.74	\$3,489,140.36	\$129,570.21	\$77,438.65	\$1,525.38	-	\$20,717.06
Direct Billed	\$3,378,047.33	\$2,355,488.02	\$7,877.01	\$12,275.20	-	-	\$19,015.68
Total Full Functional Cost	\$11,157,354.07	\$5,844,628.38	\$137,447.22	\$89,713.85	\$1,525.38	-	\$39,732.74
Less Direct Billed	(\$3,378,047.33)	(\$2,355,488.02)	(\$7,877.01)	(\$12,275.20)	-	-	(\$19,015.68)
Less CSD Amounts	(\$2,112,875.97)	(\$836,420.79)	(\$44,830.54)	(\$44,045.03)	(\$552.31)	-	-
Total Receiving Department Allocation	\$5,666,430.78	\$2,652,719.57	\$84,739.67	\$33,393.61	\$973.06	-	\$20,717.06

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113 Facilities Management
Schedule 6.7

Summary of Allocated Costs (continued)

Department	Total	North County Center
104-County Administrative Office	\$73,585.58	-
111-County Counsel	\$92,464.92	-
112-Human Resources	\$88,890.47	-
113-Facilities Management	\$631,093.46	-
114-Information Technology Department (ITD)	\$395,691.78	-
116-Central Services	\$537,360.14	-
117-Auditor-Controller-Treasurer-Tax Collector	\$290,104.16	-
200-Maintenance Projects	\$3,685.46	-
Subtotal for CSD	\$2,112,875.97	-
100-Board of Supervisors	\$135,168.75	-
109-Assessor	\$276,878.52	\$24,241.82
110-Clerk	\$167,884.28	\$2,101.75
130-Waste Mgmt	\$32,654.69	-
131-Grand Jury	\$13,131.32	-
132-District Attorney	\$406,186.35	-
134-Child Support Services	\$5,257.28	-
135-Public Defender	\$3,011.65	-
136-Sheriff	\$1,054,016.79	-
137-Animal Services	\$137,683.37	-
138-Emergency Services	\$45,764.24	-
139-Probation	\$360,274.76	-
140-County Fire	\$266,450.03	-
141-Ag Commissioner	\$165,071.93	-
142-Planning	\$420,101.95	\$9,402.16
160-Public Health	\$440,069.62	-
166-Behavioral Health	(\$2,521.68)	-
180-Social Services	\$139,625.42	-

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113 Facilities Management
Schedule 6.7

Summary of Allocated Costs (continued)

Department	Total	North County Center
186-Veteran's Services	\$36,903.43	-
201-Public Works Special Services	\$10,896.81	-
215-Farm Advisor	\$58,158.46	-
222-Community Parks	\$64,805.97	-
230-Capital Projects	\$18,768.55	-
245-Roads	\$179,158.97	-
290-Community Development	\$12,522.65	-
305-Parks	\$70,002.07	-
377-Library	\$209,891.29	\$131,574.54
405-Public Works	\$24,268.67	-
407-Fleet	\$5,563.91	-
408-Workers' Comp ISF	\$731.08	-
425-Airports	\$73,021.12	-
427-Golf Courses	\$6,172.87	-
430-Los Osos Sewer System	\$25,697.27	-
720-APCD	\$694.44	-
760-Pension Trust	\$1,417.41	-
999-Other	\$801,046.53	-
Totals	\$7,779,306.74	\$167,320.27
Direct Billed	\$3,378,047.33	-
Total Full Functional Cost	\$11,157,354.07	\$167,320.27
Less Direct Billed	(\$3,378,047.33)	-
Less CSD Amounts	(\$2,112,875.97)	-
Total Receiving Department Allocation	\$5,666,430.78	\$167,320.27

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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114 Information Technology Department (ITD)
Schedule 7.1

Narrative

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

Not Allowed

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

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

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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114 Information Technology Department (ITD)
Schedule 7.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$6,058,527.33	359,518.93	5,699,008.40	-	
	Total for C/A	\$6,058,527.33	359,518.93	5,699,008.40	-	
REV	Outside revenues	\$192,586.51	175,693.84	16,892.67	-	
	Total for REV	\$192,586.51	175,693.84	16,892.67	-	

Total per Books	\$6,251,113.84
Less General Government	-
Less Off the Top	(\$535,212.77)
Less Direct Billed	(\$5,715,901.07)
Difference	-

Fiscal Year FY2023-24 Actuals
For Use In Budget Year 2025-26

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114 Information Technology Department (ITD)
Schedule 7.3

Labor Distribution Summary

No Labor Distribution

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114 Information Technology Department (ITD)
Schedule 7.4

Schedule of costs to be allocated

	Amount	General & Admin	Telephone Services	WinTel and Countywide Projects	Departmental Services-IT Consulting	Network Connections	Not Allowed
<i>Sal Total %</i>		14.871%	1.177%	50.170%	13.350%	8.812%	10.512%
Wages and Benefits							
Salaries	\$15,988,334.66	\$2,377,555.42	\$188,124.58	\$8,021,357.37	\$2,134,396.40	\$1,408,964.40	\$1,680,726.04
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	\$15,988,334.66	\$2,377,555.42	\$188,124.58	\$8,021,357.37	\$2,134,396.40	\$1,408,964.40	\$1,680,726.04
Service And Supplies	DIST						
FIXED ASSETS	<i>DISA</i> \$190,411.22						
SERVICES & SUPPLIES	<i>PROP</i> \$6,464,096.96	\$381,142.77	\$330,517.70	\$2,407,709.06	-	\$2,877,625.07	\$467,102.36
REVENUES	<i>PROP</i> (\$535,212.77)	(\$197,809.02)	-	(\$197,766.63)	(\$139,637.12)	-	-
Services and Supplies Subtotal	\$5,928,884.19	\$183,333.75	\$330,517.70	\$2,209,942.43	(\$139,637.12)	\$2,877,625.07	\$467,102.36
Cost Adjustments							
FIXED ASSETS	<i>DISA</i> (\$190,411.22)						
Cost Adjustments Subtotal	-	-	-	-	-	-	-
Reallocate Admin		(\$2,560,889.17)	\$35,395.93	\$1,509,230.80	\$401,589.98	\$265,098.83	\$316,231.20
Functional Costs	\$21,917,218.85	-	\$554,038.21	\$11,740,530.60	\$2,396,349.26	\$4,551,688.30	\$2,464,059.60
<i>Exp Total %</i>		0.000%	2.528%	53.568%	10.934%	20.768%	11.243%

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114 Information Technology Department (ITD)
Schedule 7.4

Schedule of costs to be allocated (continued)

	Amount	Departmental Services- Dedicated Staff
<i>Sal Total %</i>		<i>1.108%</i>
Wages and Benefits		
Salaries	\$15,988,334.66	\$177,210.45
Benefits	-	-
Wages and Benefits Subtotal	\$15,988,334.66	\$177,210.45
Service And Supplies	DIST	
FIXED ASSETS	<i>DISA</i> \$190,411.22	
SERVICES & SUPPLIES	<i>PROP</i> \$6,464,096.96	-
REVENUES	<i>PROP</i> (\$535,212.77)	-
Services and Supplies Subtotal	\$5,928,884.19	-
Cost Adjustments		
FIXED ASSETS	<i>DISA</i> (\$190,411.22)	
Cost Adjustments Subtotal	-	-
Reallocate Admin		\$33,342.42
Functional Costs	\$21,917,218.85	\$210,552.87
<i>Exp Total %</i>		<i>0.961%</i>

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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114 Information Technology Department (ITD)
Schedule 7.5

Service to Service Costs

Department	First Incoming	Second Incoming	Telephone Services	WinTel and Countywide Projects	Departmental Services-IT Consulting	Network Connections	Not Allowed
001-Building Depreciation	\$60,494.65	-	\$1,529.22	\$32,405.54	\$6,614.27	\$12,563.31	\$6,801.16
002-Equipment Depreciation	\$1,183,957.48	-	\$29,928.87	\$634,217.74	\$129,449.62	\$245,879.98	\$133,107.30
104-County Administrative Office	\$28,492.96	\$4,342.44	\$830.04	\$17,589.14	\$3,590.10	\$6,819.14	\$3,691.54
111-County Counsel	\$23,803.06	\$1,494.93	\$639.50	\$13,551.53	\$2,765.99	\$5,253.80	\$2,844.15
112-Human Resources	\$103,494.31	\$8,824.77	\$2,839.28	\$60,166.65	\$12,280.56	\$23,326.02	\$12,627.56
113-Facilities Management	\$351,878.08	\$43,813.70	\$10,002.56	\$211,962.63	\$43,263.50	\$82,175.83	\$44,485.94
114-Information Technology Department (ITD)	-	\$414,025.86	\$10,466.02	\$221,783.77	\$45,268.09	\$85,983.39	\$46,547.17
116-Central Services	-	\$71,040.58	\$1,795.81	\$38,054.74	\$7,767.32	\$14,753.45	\$7,986.79
117-Auditor-Controller-Treasurer-Tax Collector	-	\$175,243.16	\$4,429.91	\$93,873.57	\$19,160.45	\$36,393.86	\$19,701.84
118-Talent Development	-	\$21,591.53	\$545.81	\$11,566.07	\$2,360.74	\$4,484.05	\$2,427.44
200-Maintenance Projects	-	\$264,985.68	\$6,698.49	\$141,946.50	\$28,972.57	\$55,031.26	\$29,791.21
Subtotals	\$1,752,120.54	\$1,005,362.65	\$69,705.52	\$1,477,117.88	\$301,493.22	\$572,664.08	\$310,012.10
Functional Costs	\$21,917,218.85		\$554,038.21	\$11,740,530.60	\$2,396,349.26	\$4,551,688.30	\$2,464,059.60
Total Allocated Costs	\$24,674,702.04		\$623,743.73	\$13,217,648.48	\$2,697,842.48	\$5,124,352.38	\$2,774,071.70

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

114 Information Technology Department (ITD)
Schedule 7.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Departmental Services- Dedicated Staff
001-Building Depreciation	\$60,494.65	-	\$581.16
002-Equipment Depreciation	\$1,183,957.48	-	\$11,373.96
104-County Administrative Office	\$28,492.96	\$4,342.44	\$315.44
111-County Counsel	\$23,803.06	\$1,494.93	\$243.03
112-Human Resources	\$103,494.31	\$8,824.77	\$1,079.02
113-Facilities Management	\$351,878.08	\$43,813.70	\$3,801.31
114-Information Technology Department (ITD)	-	\$414,025.86	\$3,977.44
116-Central Services	-	\$71,040.58	\$682.47
117-Auditor-Controller-Treasurer-Tax Collector	-	\$175,243.16	\$1,683.51
118-Talent Development	-	\$21,591.53	\$207.42
200-Maintenance Projects	-	\$264,985.68	\$2,545.65
Subtotals	\$1,752,120.54	\$1,005,362.65	\$26,490.40
Functional Costs	\$21,917,218.85		\$210,552.87
Total Allocated Costs	\$24,674,702.04		\$237,043.28

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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114 Information Technology Department (ITD)
Schedule 7.6.1

Detail Allocation - Telephone Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	2,972	0.490%	\$2,931.61	(\$2,971.80)	(\$40.19)	-	(\$40.19)
111-County Counsel	3,629	0.598%	\$3,579.72	(\$3,628.80)	(\$49.08)	-	(\$49.08)
112-Human Resources	6,900	1.138%	\$6,806.83	(\$6,900.15)	(\$93.32)	-	(\$93.32)
113-Facilities Management	10,855	1.790%	\$10,708.55	(\$10,855.36)	(\$146.81)	-	(\$146.81)
116-Central Services	3,640	0.600%	\$3,590.44	(\$3,639.66)	(\$49.22)	\$158.89	\$109.66
117-Auditor-Controller-Treasurer-Tax Collector	10,613	1.750%	\$10,469.64	(\$10,613.17)	(\$143.53)	\$463.31	\$319.77
100-Board of Supervisors	2,046	0.337%	\$2,018.33	(\$2,046.00)	(\$27.67)	\$89.32	\$61.65
109-Assessor	16,205	2.672%	\$15,985.64	(\$16,204.80)	(\$219.16)	\$707.40	\$488.25
110-Clerk	7,645	1.261%	\$7,542.05	(\$7,645.45)	(\$103.40)	\$333.75	\$230.36
130-Waste Mgmt	542	0.089%	\$534.31	(\$541.64)	(\$7.33)	\$23.64	\$16.32
131-Grand Jury	310	0.051%	\$306.00	(\$310.20)	(\$4.20)	\$13.54	\$9.35
132-District Attorney	18,095	2.983%	\$17,850.75	(\$18,095.47)	(\$244.72)	\$789.94	\$545.21
134-Child Support Services	4,468	0.737%	\$4,407.56	(\$4,467.99)	(\$60.43)	\$195.04	\$134.62
135-Public Defender	201	0.033%	\$197.91	(\$200.62)	(\$2.71)	\$8.76	\$6.04
136-Sheriff	58,904	9.712%	\$58,107.20	(\$58,903.82)	(\$796.62)	\$2,571.38	\$1,774.76
137-Animal Services	3,051	0.503%	\$3,009.61	(\$3,050.87)	(\$41.26)	\$133.18	\$91.92
138-Emergency Services	23,049	3.800%	\$22,737.32	(\$23,049.04)	(\$311.72)	\$1,006.18	\$694.46
139-Probation	28,982	4.778%	\$28,590.03	(\$28,981.99)	(\$391.96)	\$1,265.18	\$873.22
140-County Fire	22,526	3.714%	\$22,221.49	(\$22,526.14)	(\$304.65)	\$983.35	\$678.71
141-Ag Commissioner	10,809	1.782%	\$10,663.24	(\$10,809.43)	(\$146.19)	\$471.87	\$325.69
142-Planning	18,683	3.080%	\$18,430.16	(\$18,682.83)	(\$252.67)	\$815.58	\$562.91
160-Public Health	48,766	8.040%	\$48,106.36	(\$48,765.87)	(\$659.51)	\$2,128.82	\$1,469.30
166-Behavioral Health	61,570	10.151%	\$60,736.94	(\$61,569.61)	(\$832.67)	\$2,687.75	\$1,855.08
180-Social Services	121,639	20.055%	\$119,993.53	(\$121,638.58)	(\$1,645.05)	\$5,309.99	\$3,664.94
186-Veteran's Services	1,477	0.243%	\$1,456.63	(\$1,476.60)	(\$19.97)	\$64.46	\$44.49
201-Public Works Special Services	523	0.086%	\$515.58	(\$522.65)	(\$7.07)	\$22.82	\$15.75
205-Groundwater Sustainability	130	0.021%	\$127.85	(\$129.60)	(\$1.75)	\$5.66	\$3.90
215-Farm Advisor	3,519	0.580%	\$3,471.45	(\$3,519.04)	(\$47.59)	\$153.62	\$106.03

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114 Information Technology Department (ITD)
Schedule 7.6.1

Detail Allocation - Telephone Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
222-Community Parks	4,437	0.732%	\$4,376.87	(\$4,436.87)	(\$60.00)	\$193.69	\$133.68
245-Roads	1,132	0.187%	\$1,116.30	(\$1,131.60)	(\$15.30)	\$49.40	\$34.09
290-Community Development	2,851	0.470%	\$2,812.64	(\$2,851.20)	(\$38.56)	\$124.47	\$85.91
305-Parks	10,015	1.651%	\$9,879.74	(\$10,015.19)	(\$135.45)	\$437.20	\$301.76
377-Library	23,806	3.925%	\$23,484.15	(\$23,806.11)	(\$321.96)	\$1,039.23	\$717.27
405-Public Works	54,445	8.977%	\$53,709.16	(\$54,445.49)	(\$736.33)	\$2,376.76	\$1,640.43
407-Fleet	1,558	0.257%	\$1,537.31	(\$1,558.39)	(\$21.08)	\$68.03	\$46.95
425-Airports	7,054	1.163%	\$6,958.75	(\$7,054.15)	(\$95.40)	\$307.94	\$212.54
427-Golf Courses	4,780	0.788%	\$4,715.57	(\$4,780.22)	(\$64.65)	\$208.68	\$144.03
720-APCD	2,596	0.428%	\$2,560.79	(\$2,595.90)	(\$35.11)	\$113.32	\$78.21
760-Pension Trust	2,032	0.335%	\$2,004.61	(\$2,032.09)	(\$27.48)	\$88.71	\$61.23
999-Other	78	0.013%	\$76.85	(\$77.90)	(\$1.05)	\$3.40	\$2.35
Subtotals	606,532	100.000%	\$598,329.49	(\$606,532.29)	(\$8,202.80)	\$25,414.23	\$17,211.44
Direct Billed					\$606,532.29		\$606,532.29
Total Full Functional Cost					\$598,329.49		\$623,743.73

Allocation Basis: Billed services

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114 Information Technology Department (ITD)
Schedule 7.6.2

Detail Allocation - WinTel and Countywide Projects

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	3,961,968	0.572%	\$72,587.64	-	\$72,587.64	-	\$72,587.64
111-County Counsel	5,089,122	0.735%	\$93,238.35	-	\$93,238.35	-	\$93,238.35
112-Human Resources	10,124,378	1.463%	\$185,489.81	-	\$185,489.81	-	\$185,489.81
113-Facilities Management	10,227,614	1.478%	\$187,381.21	-	\$187,381.21	-	\$187,381.21
114-Information Technology Department (ITD)	22,452,432	3.244%	\$411,353.41	-	\$411,353.41	-	\$411,353.41
116-Central Services	3,116,019	0.450%	\$57,088.92	-	\$57,088.92	\$2,621.28	\$59,710.20
117-Auditor-Controller-Treasurer-Tax Collector	9,840,176	1.422%	\$180,282.92	-	\$180,282.92	\$8,277.84	\$188,560.75
118-Talent Development	740,771	0.107%	\$13,571.74	-	\$13,571.74	\$623.16	\$14,194.90
200-Maintenance Projects	2,965,694	0.429%	\$54,334.80	-	\$54,334.80	\$2,494.83	\$56,829.62
100-Board of Supervisors	2,075,005	0.300%	\$38,016.39	-	\$38,016.39	\$1,745.55	\$39,761.94
109-Assessor	12,014,842	1.736%	\$220,125.21	-	\$220,125.21	\$10,107.23	\$230,232.43
110-Clerk	4,237,228	0.612%	\$77,630.71	-	\$77,630.71	\$3,564.48	\$81,195.18
119-Communication and Outreach	303,775	0.044%	\$5,565.49	-	\$5,565.49	\$255.54	\$5,821.04
130-Waste Mgmt	2,357,086	0.341%	\$43,184.43	-	\$43,184.43	\$1,982.85	\$45,167.27
131-Grand Jury	99,795	0.014%	\$1,828.35	-	\$1,828.35	\$83.95	\$1,912.31
132-District Attorney	22,491,561	3.250%	\$412,070.30	-	\$412,070.30	\$18,920.54	\$430,990.84
134-Child Support Services	4,564,939	0.660%	\$83,634.74	(\$42,808.84)	\$40,825.90	\$3,840.16	\$44,666.05
135-Public Defender	8,716,407	1.260%	\$159,694.23	-	\$159,694.23	\$7,332.49	\$167,026.72
136-Sheriff	103,772,824	14.995%	\$1,901,233.03	-	\$1,901,233.03	\$87,296.65	\$1,988,529.68
137-Animal Services	3,516,064	0.508%	\$64,418.19	-	\$64,418.19	\$2,957.81	\$67,376.00
138-Emergency Services	2,000,771	0.289%	\$36,656.34	-	\$36,656.34	\$1,683.11	\$38,339.45
139-Probation	27,975,488	4.042%	\$512,541.91	-	\$512,541.91	\$23,533.78	\$536,075.69
140-County Fire	28,228,648	4.079%	\$517,180.09	-	\$517,180.09	\$23,746.74	\$540,926.83
141-Ag Commissioner	7,761,873	1.122%	\$142,206.11	-	\$142,206.11	\$6,529.51	\$148,735.62
142-Planning	17,818,820	2.575%	\$326,460.51	-	\$326,460.51	\$14,989.70	\$341,450.21
160-Public Health	40,957,803	5.918%	\$750,392.30	(\$450,761.96)	\$299,630.34	\$34,454.87	\$334,085.21
166-Behavioral Health	103,707,448	14.986%	\$1,900,035.27	(\$876,525.98)	\$1,023,509.29	\$87,241.65	\$1,110,750.94
180-Social Services	85,352,414	12.333%	\$1,563,750.73	(\$714,926.51)	\$848,824.22	\$71,800.88	\$920,625.09
184-Law Enforcement Medical Care	13,197,584	1.907%	\$241,794.35	-	\$241,794.35	\$11,102.18	\$252,896.53

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114 Information Technology Department (ITD)
Schedule 7.6.2

Detail Allocation - WinTel and Countywide Projects (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
186-Veteran's Services	1,150,743	0.166%	\$21,082.89	-	\$21,082.89	\$968.04	\$22,050.92
201-Public Works Special Services	2,696,542	0.390%	\$49,403.64	-	\$49,403.64	\$2,268.41	\$51,672.04
205-Groundwater Sustainability	5,068,043	0.732%	\$92,852.16	-	\$92,852.16	\$4,263.38	\$97,115.54
215-Farm Advisor	640,958	0.093%	\$11,743.06	-	\$11,743.06	\$539.19	\$12,282.25
222-Community Parks	6,115,799	0.884%	\$112,048.21	-	\$112,048.21	\$5,144.78	\$117,192.99
245-Roads	26,430,244	3.819%	\$484,231.33	(\$210,669.28)	\$273,562.05	\$22,233.87	\$295,795.93
266-County Wide Automation	219,765	0.032%	\$4,026.34	-	\$4,026.34	\$184.87	\$4,211.21
290-Community Development	3,584,250	0.518%	\$65,667.43	(\$22,111.13)	\$43,556.30	\$3,015.17	\$46,571.47
305-Parks	6,860,976	0.991%	\$125,700.68	(\$58,898.20)	\$66,802.48	\$5,771.65	\$72,574.12
330-Wildlife and Grazing	1,783	0.000%	\$32.67	(\$32.68)	(\$0.01)	\$1.50	\$1.49
331-Fish and Game	34,835	0.005%	\$638.22	(\$334.88)	\$303.34	\$29.30	\$332.64
351-Emergency Medical Services	597,000	0.086%	\$10,937.70	(\$3,342.44)	\$7,595.26	\$502.21	\$8,097.47
377-Library	11,390,513	1.646%	\$208,686.81	(\$116,855.76)	\$91,831.05	\$9,582.02	\$101,413.07
405-Public Works	26,505,824	3.830%	\$485,616.04	(\$223,111.00)	\$262,505.04	\$22,297.45	\$284,802.50
407-Fleet	6,317,945	0.913%	\$115,751.75	(\$49,494.80)	\$66,256.95	\$5,314.83	\$71,571.78
408-Workers' Comp ISF	5,182,531	0.749%	\$94,949.71	(\$53,476.84)	\$41,472.87	\$4,359.69	\$45,832.56
409-Liability Insurance ISF	6,526,012	0.943%	\$119,563.77	(\$49,581.52)	\$69,982.25	\$5,489.87	\$75,472.11
410-Unemployment Insurance ISF	105,372	0.015%	\$1,930.53	(\$627.16)	\$1,303.37	\$88.64	\$1,392.01
411-Medical Malpractice ISF	692,441	0.100%	\$12,686.29	(\$7,159.80)	\$5,526.49	\$582.50	\$6,108.99
412-County Dental Plan ISF	236,395	0.034%	\$4,331.02	(\$2,427.72)	\$1,903.30	\$198.86	\$2,102.16
425-Airports	8,875,310	1.282%	\$162,605.51	(\$56,761.88)	\$105,843.63	\$7,466.16	\$113,309.79
427-Golf Courses	4,593,103	0.664%	\$84,150.73	(\$36,335.04)	\$47,815.69	\$3,863.85	\$51,679.54
430-Los Osos Sewer System	4,114,186	0.594%	\$75,376.44	(\$40,587.20)	\$34,789.24	\$3,460.97	\$38,250.21
720-APCD	4,386,071	0.634%	\$80,357.68	(\$44,321.68)	\$36,036.00	\$3,689.69	\$39,725.68
760-Pension Trust	53,581	0.008%	\$981.66	(\$414.04)	\$567.62	\$45.07	\$612.70
Subtotals	692,048,771	100.000%	\$12,679,099.72	(\$3,061,566.34)	\$9,617,533.38	\$538,548.76	\$10,156,082.14
Direct Billed					\$3,061,566.34		\$3,061,566.34
Total Full Functional Cost					\$12,679,099.72		\$13,217,648.48

Allocation Basis: Prior year adjusted departmental expenditures

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114 Information Technology Department (ITD)
Schedule 7.6.3

Detail Allocation - Departmental Services-IT Consulting

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	1,072	0.037%	\$954.95	-	\$954.95	-	\$954.95
111-County Counsel	4,306	0.148%	\$3,836.21	-	\$3,836.21	-	\$3,836.21
112-Human Resources	47,600	1.639%	\$42,409.93	-	\$42,409.93	-	\$42,409.93
116-Central Services	21,911	0.754%	\$19,522.16	-	\$19,522.16	\$844.61	\$20,366.78
100-Board of Supervisors	14,780	0.509%	\$13,168.87	-	\$13,168.87	\$569.74	\$13,738.61
109-Assessor	640,042	22.035%	\$570,257.84	(\$503.10)	\$569,754.74	\$24,671.87	\$594,426.62
110-Clerk	40,783	1.404%	\$36,336.81	-	\$36,336.81	\$1,572.09	\$37,908.90
134-Child Support Services	723	0.025%	\$644.39	(\$723.25)	(\$78.86)	\$27.88	(\$50.98)
135-Public Defender	56,563	1.947%	\$50,395.99	-	\$50,395.99	\$2,180.35	\$52,576.35
136-Sheriff	354,297	12.198%	\$315,668.08	-	\$315,668.08	\$13,657.19	\$329,325.27
137-Animal Services	274	0.009%	\$244.38	-	\$244.38	\$10.57	\$254.96
138-Emergency Services	536	0.018%	\$477.48	-	\$477.48	\$20.66	\$498.14
139-Probation	238,283	8.204%	\$212,302.86	-	\$212,302.86	\$9,185.16	\$221,488.02
140-County Fire	163,296	5.622%	\$145,491.67	-	\$145,491.67	\$6,294.61	\$151,786.28
160-Public Health	4,696	0.162%	\$4,183.64	(\$4,823.44)	(\$639.80)	\$181.00	(\$458.80)
166-Behavioral Health	17,916	0.617%	\$15,962.34	(\$17,608.50)	(\$1,646.16)	\$690.60	(\$955.56)
180-Social Services	2,348	0.081%	\$2,091.82	(\$2,347.80)	(\$255.98)	\$90.50	(\$165.48)
186-Veteran's Services	1,465	0.050%	\$1,305.37	-	\$1,305.37	\$56.48	\$1,361.85
215-Farm Advisor	10,972	0.378%	\$9,775.54	-	\$9,775.54	\$422.93	\$10,198.47
266-County Wide Automation	435,971	15.010%	\$388,436.69	(\$435,970.53)	(\$47,533.84)	\$16,805.49	(\$30,728.35)
305-Parks	10,708	0.369%	\$9,540.50	(\$10,707.99)	(\$1,167.49)	\$412.76	(\$754.73)
377-Library	21,801	0.751%	\$19,424.04	(\$21,801.00)	(\$2,376.96)	\$840.37	(\$1,536.59)
405-Public Works	23,939	0.824%	\$21,328.57	(\$23,938.59)	(\$2,610.02)	\$922.77	(\$1,687.25)
407-Fleet	6,596	0.227%	\$5,876.39	(\$6,595.50)	(\$719.11)	\$254.24	(\$464.87)
425-Airports	37,939	1.306%	\$33,802.48	(\$37,938.96)	(\$4,136.48)	\$1,462.44	(\$2,674.04)
427-Golf Courses	7,428	0.256%	\$6,618.37	(\$7,428.27)	(\$809.90)	\$286.34	(\$523.56)
760-Pension Trust	14,329	0.493%	\$12,766.93	(\$14,329.25)	(\$1,562.32)	\$552.35	(\$1,009.96)

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114 Information Technology Department (ITD)
Schedule 7.6.3

Detail Allocation - Departmental Services-IT Consulting (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
999-Other	724,037	24.927%	\$645,095.47	-	\$645,095.47	\$27,909.68	\$673,005.15
Subtotals	2,904,609	100.000%	\$2,587,919.77	(\$584,716.18)	\$2,003,203.59	\$109,922.71	\$2,113,126.30
Direct Billed					\$584,716.18		\$584,716.18
Total Full Functional Cost					\$2,587,919.77		\$2,697,842.48

Allocation Basis: Accumulated hours of services

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114 Information Technology Department (ITD)
Schedule 7.6.4

Detail Allocation - Network Connections

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	7,317	0.585%	\$28,780.44	(\$7,317.10)	\$21,463.34	-	\$21,463.34
111-County Counsel	10,701	0.856%	\$42,091.64	(\$10,701.32)	\$31,390.32	-	\$31,390.32
112-Human Resources	26,960	2.157%	\$106,040.19	(\$26,959.51)	\$79,080.68	-	\$79,080.68
113-Facilities Management	19,980	1.599%	\$78,588.69	(\$19,980.28)	\$58,608.41	-	\$58,608.41
114-Information Technology Department (ITD)	679	0.054%	\$2,672.45	-	\$2,672.45	-	\$2,672.45
116-Central Services	11,257	0.901%	\$44,275.34	(\$11,256.50)	\$33,018.84	\$1,984.86	\$35,003.69
117-Auditor-Controller-Treasurer-Tax Collector	31,761	2.541%	\$124,925.71	(\$31,331.82)	\$93,593.89	\$5,600.40	\$99,194.29
118-Talent Development	282	0.023%	\$1,109.90	(\$282.18)	\$827.72	\$49.76	\$877.48
100-Board of Supervisors	5,650	0.452%	\$22,221.45	(\$5,649.55)	\$16,571.90	\$996.18	\$17,568.08
109-Assessor	36,109	2.889%	\$142,027.36	(\$35,912.16)	\$106,115.20	\$6,367.07	\$112,482.27
110-Clerk	13,398	1.072%	\$52,697.19	(\$13,397.66)	\$39,299.53	\$2,362.41	\$41,661.94
119-Communication and Outreach	59	0.005%	\$231.99	(\$58.98)	\$173.01	\$10.40	\$183.41
131-Grand Jury	7,590	0.607%	\$29,855.14	(\$7,590.33)	\$22,264.81	\$1,338.40	\$23,603.21
132-District Attorney	51,247	4.101%	\$201,571.51	(\$51,139.98)	\$150,431.53	\$9,036.42	\$159,467.95
134-Child Support Services	3,392	0.271%	\$13,340.85	(\$3,391.76)	\$9,949.09	\$598.07	\$10,547.16
135-Public Defender	1,538	0.123%	\$6,048.18	-	\$6,048.18	\$271.14	\$6,319.32
136-Sheriff	178,819	14.309%	\$703,349.22	(\$178,603.97)	\$524,745.25	\$31,531.04	\$556,276.29
137-Animal Services	8,571	0.686%	\$33,710.46	(\$8,570.50)	\$25,139.96	\$1,511.23	\$26,651.19
138-Emergency Services	13,188	1.055%	\$51,872.65	(\$13,188.03)	\$38,684.62	\$2,325.44	\$41,010.06
139-Probation	60,683	4.856%	\$238,684.59	(\$60,361.00)	\$178,323.59	\$10,700.20	\$189,023.79
140-County Fire	4,589	0.367%	\$18,049.30	(\$4,570.95)	\$13,478.35	\$809.15	\$14,287.50
141-Ag Commissioner	20,523	1.642%	\$80,721.73	(\$20,522.58)	\$60,199.15	\$3,618.74	\$63,817.89
142-Planning	43,488	3.480%	\$171,049.94	(\$43,040.50)	\$128,009.44	\$7,668.14	\$135,677.59
160-Public Health	116,578	9.328%	\$458,537.55	(\$116,577.95)	\$341,959.60	\$20,556.17	\$362,515.77
166-Behavioral Health	130,876	10.472%	\$514,776.84	(\$130,876.15)	\$383,900.69	\$23,077.37	\$406,978.06
180-Social Services	231,777	18.546%	\$911,652.67	(\$232,176.31)	\$679,476.36	\$40,869.25	\$720,345.61
184-Law Enforcement Medical Care	72	0.006%	\$281.31	-	\$281.31	\$12.61	\$293.92
186-Veteran's Services	4,548	0.364%	\$17,886.82	(\$4,547.52)	\$13,339.30	\$801.86	\$14,141.16

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114 Information Technology Department (ITD)
Schedule 7.6.4

Detail Allocation - Network Connections (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
205-Groundwater Sustainability	118	0.009%	\$463.97	(\$117.96)	\$346.01	\$20.80	\$366.81
215-Farm Advisor	4,298	0.344%	\$16,906.28	(\$4,298.23)	\$12,608.05	\$757.91	\$13,365.96
222-Community Parks	7,329	0.586%	\$28,825.44	(\$7,328.54)	\$21,496.90	\$1,292.24	\$22,789.14
290-Community Development	7,939	0.635%	\$31,226.14	(\$7,938.89)	\$23,287.25	\$1,399.86	\$24,687.11
305-Parks	15,480	1.239%	\$60,887.76	(\$15,480.02)	\$45,407.74	\$2,729.59	\$48,137.33
377-Library	4,850	0.388%	\$19,077.63	(\$4,850.27)	\$14,227.36	\$855.25	\$15,082.61
405-Public Works	116,068	9.287%	\$456,532.07	(\$116,068.08)	\$340,463.99	\$20,466.27	\$360,930.25
407-Fleet	3,829	0.306%	\$15,060.77	(\$3,829.03)	\$11,231.74	\$675.17	\$11,906.92
425-Airports	14,175	1.134%	\$55,754.04	(\$14,174.83)	\$41,579.21	\$2,499.45	\$44,078.66
427-Golf Courses	4,431	0.355%	\$17,428.59	(\$4,431.02)	\$12,997.57	\$781.32	\$13,778.89
720-APCD	7,711	0.617%	\$30,329.78	(\$7,711.00)	\$22,618.78	\$1,359.68	\$23,978.45
760-Pension Trust	4,365	0.349%	\$17,168.01	(\$4,364.77)	\$12,803.24	\$769.64	\$13,572.88
999-Other	17,505	1.401%	\$68,850.75	(\$16,892.67)	\$51,958.08	\$3,086.57	\$55,044.65
Subtotals	1,249,726	100.000%	\$4,915,562.32	(\$1,245,489.90)	\$3,670,072.42	\$208,790.06	\$3,878,862.48
Direct Billed					\$1,245,489.90		\$1,245,489.90
Total Full Functional Cost					\$4,915,562.32		\$5,124,352.38

Allocation Basis: Network log-ons

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114 Information Technology Department (ITD)
Schedule 7.6.5

Detail Allocation - Departmental Services-Dedicated Staff

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
139-Probation	45,960	25.947%	\$58,999.06	(\$75,929.70)	(\$16,930.64)	\$2,506.00	(\$14,424.64)
140-County Fire	131,173	74.053%	\$168,385.97	(\$141,666.66)	\$26,719.31	\$7,152.25	\$33,871.56
Subtotals	177,133	100.000%	\$227,385.02	(\$217,596.36)	\$9,788.66	\$9,658.25	\$19,446.92
Direct Billed					\$217,596.36		\$217,596.36
Total Full Functional Cost					\$227,385.02		\$237,043.28

Allocation Basis: Accumulated hours of services

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114 Information Technology Department (ITD)
Schedule 7.7

Summary of Allocated Costs

Department	Total	Telephone Services	WinTel and Countywide Projects	Departmental Services-IT Consulting	Network Connections	Not Allowed	Departmental Services-Dedicated Staff
104-County Administrative Office	\$94,965.74	(\$40.19)	\$72,587.64	\$954.95	\$21,463.34	-	-
111-County Counsel	\$128,415.80	(\$49.08)	\$93,238.35	\$3,836.21	\$31,390.32	-	-
112-Human Resources	\$306,887.11	(\$93.32)	\$185,489.81	\$42,409.93	\$79,080.68	-	-
113-Facilities Management	\$245,842.82	(\$146.81)	\$187,381.21	-	\$58,608.41	-	-
114-Information Technology Department (ITD)	\$414,025.86	-	\$411,353.41	-	\$2,672.45	-	-
116-Central Services	\$115,190.33	\$109.66	\$59,710.20	\$20,366.78	\$35,003.69	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$288,074.82	\$319.77	\$188,560.75	-	\$99,194.29	-	-
118-Talent Development	\$15,072.38	-	\$14,194.90	-	\$877.48	-	-
200-Maintenance Projects	\$56,829.62	-	\$56,829.62	-	-	-	-
Subtotal for CSD	\$1,665,304.49	\$100.04	\$1,269,345.91	\$67,567.87	\$328,290.67	-	-
100-Board of Supervisors	\$71,130.28	\$61.65	\$39,761.94	\$13,738.61	\$17,568.08	-	-
109-Assessor	\$937,629.57	\$488.25	\$230,232.43	\$594,426.62	\$112,482.27	-	-
110-Clerk	\$160,996.37	\$230.36	\$81,195.18	\$37,908.90	\$41,661.94	-	-
119-Communication and Outreach	\$6,004.45	-	\$5,821.04	-	\$183.41	-	-
130-Waste Mgmt	\$45,183.59	\$16.32	\$45,167.27	-	-	-	-
131-Grand Jury	\$25,524.87	\$9.35	\$1,912.31	-	\$23,603.21	-	-
132-District Attorney	\$591,004.00	\$545.21	\$430,990.84	-	\$159,467.95	-	-
134-Child Support Services	\$55,296.86	\$134.62	\$44,666.05	(\$50.98)	\$10,547.16	-	-
135-Public Defender	\$225,928.42	\$6.04	\$167,026.72	\$52,576.35	\$6,319.32	-	-
136-Sheriff	\$2,875,906.00	\$1,774.76	\$1,988,529.68	\$329,325.27	\$556,276.29	-	-
137-Animal Services	\$94,374.07	\$91.92	\$67,376.00	\$254.96	\$26,651.19	-	-
138-Emergency Services	\$80,542.11	\$694.46	\$38,339.45	\$498.14	\$41,010.06	-	-
139-Probation	\$933,036.08	\$873.22	\$536,075.69	\$221,488.02	\$189,023.79	-	(\$14,424.64)
140-County Fire	\$741,550.87	\$678.71	\$540,926.83	\$151,786.28	\$14,287.50	-	\$33,871.56
141-Ag Commissioner	\$212,879.19	\$325.69	\$148,735.62	-	\$63,817.89	-	-
142-Planning	\$477,690.70	\$562.91	\$341,450.21	-	\$135,677.59	-	-
160-Public Health	\$697,611.48	\$1,469.30	\$334,085.21	(\$458.80)	\$362,515.77	-	-
166-Behavioral Health	\$1,518,628.53	\$1,855.08	\$1,110,750.94	(\$955.56)	\$406,978.06	-	-
180-Social Services	\$1,644,470.17	\$3,664.94	\$920,625.09	(\$165.48)	\$720,345.61	-	-

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114 Information Technology Department (ITD)
Schedule 7.7

Summary of Allocated Costs (continued)

Department	Total	Telephone Services	WinTel and Countywide Projects	Departmental Services-IT Consulting	Network Connections	Not Allowed	Departmental Services- Dedicated Staff
184-Law Enforcement Medical Care	\$253,190.46	-	\$252,896.53	-	\$293.92	-	-
186-Veteran's Services	\$37,598.42	\$44.49	\$22,050.92	\$1,361.85	\$14,141.16	-	-
201-Public Works Special Services	\$51,687.79	\$15.75	\$51,672.04	-	-	-	-
205-Groundwater Sustainability	\$97,486.26	\$3.90	\$97,115.54	-	\$366.81	-	-
215-Farm Advisor	\$35,952.71	\$106.03	\$12,282.25	\$10,198.47	\$13,365.96	-	-
222-Community Parks	\$140,115.82	\$133.68	\$117,192.99	-	\$22,789.14	-	-
245-Roads	\$295,830.02	\$34.09	\$295,795.93	-	-	-	-
266-County Wide Automation	(\$26,517.14)	-	\$4,211.21	(\$30,728.35)	-	-	-
290-Community Development	\$71,344.49	\$85.91	\$46,571.47	-	\$24,687.11	-	-
305-Parks	\$120,258.48	\$301.76	\$72,574.12	(\$754.73)	\$48,137.33	-	-
330-Wildlife and Grazing	\$1.49	-	\$1.49	-	-	-	-
331-Fish and Game	\$332.64	-	\$332.64	-	-	-	-
351-Emergency Medical Services	\$8,097.47	-	\$8,097.47	-	-	-	-
377-Library	\$115,676.36	\$717.27	\$101,413.07	(\$1,536.59)	\$15,082.61	-	-
405-Public Works	\$645,685.92	\$1,640.43	\$284,802.50	(\$1,687.25)	\$360,930.25	-	-
407-Fleet	\$83,060.78	\$46.95	\$71,571.78	(\$464.87)	\$11,906.92	-	-
408-Workers' Comp ISF	\$45,832.56	-	\$45,832.56	-	-	-	-
409-Liability Insurance ISF	\$75,472.11	-	\$75,472.11	-	-	-	-
410-Unemployment Insurance ISF	\$1,392.01	-	\$1,392.01	-	-	-	-
411-Medical Malpractice ISF	\$6,108.99	-	\$6,108.99	-	-	-	-
412-County Dental Plan ISF	\$2,102.16	-	\$2,102.16	-	-	-	-
425-Airports	\$154,926.95	\$212.54	\$113,309.79	(\$2,674.04)	\$44,078.66	-	-
427-Golf Courses	\$65,078.89	\$144.03	\$51,679.54	(\$523.56)	\$13,778.89	-	-
430-Los Osos Sewer System	\$38,250.21	-	\$38,250.21	-	-	-	-
720-APCD	\$63,782.35	\$78.21	\$39,725.68	-	\$23,978.45	-	-
760-Pension Trust	\$13,236.84	\$61.23	\$612.70	(\$1,009.96)	\$13,572.88	-	-
999-Other	\$728,052.15	\$2.35	-	\$673,005.15	\$55,044.65	-	-

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114 Information Technology Department (ITD)
Schedule 7.7

Summary of Allocated Costs (continued)

Department	Total	Telephone Services	WinTel and Countywide Projects	Departmental Services-IT Consulting	Network Connections	Not Allowed	Departmental Services- Dedicated Staff
Alloc Remains	\$2,774,071.70	-	-	-	-	\$2,774,071.70	-
Totals	\$18,958,800.97	\$17,211.44	\$10,156,082.14	\$2,113,126.30	\$3,878,862.48	-	\$19,446.92
Direct Billed	\$5,715,901.07	\$606,532.29	\$3,061,566.34	\$584,716.18	\$1,245,489.90	-	\$217,596.36
Total Full Functional Cost	\$24,674,702.04	\$623,743.73	\$13,217,648.48	\$2,697,842.48	\$5,124,352.38	-	\$237,043.28
Less Direct Billed	(\$5,715,901.07)	(\$606,532.29)	(\$3,061,566.34)	(\$584,716.18)	(\$1,245,489.90)	-	(\$217,596.36)
Less CSD Amounts	(\$1,665,304.49)	(\$100.04)	(\$1,269,345.91)	(\$67,567.87)	(\$328,290.67)	-	-
Total Receiving Department Allocation	\$14,519,424.78	\$17,111.40	\$8,886,736.22	\$2,045,558.44	\$3,550,571.82	-	\$19,446.92

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116 Central Services
Schedule 8.1

Narrative

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

Not Allowed

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

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

Solicitations-

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

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

Not Allowed- Not further allocated

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

Mail Services- Departmental costs for postage.

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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116 Central Services
Schedule 8.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$1,615,779.34	\$522,038.38	\$1,093,740.96	-	
	Total for C/A	\$1,615,779.34	\$522,038.38	\$1,093,740.96	-	
REV	Revenues	\$406,163.08	\$379,983.10	\$26,179.98	-	
	Total for REV	\$406,163.08	\$379,983.10	\$26,179.98	-	

Total per Books	\$2,021,942.42
Less General Government	-
Less Off the Top	(\$902,021.48)
Less Direct Billed	(\$1,119,920.94)
Difference	-

Fiscal Year FY2023-24 Actuals
For Use In Budget Year 2025-26

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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116 Central Services
Schedule 8.3

Labor Distribution Summary

No Labor Distribution

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116 Central Services
Schedule 8.4

Schedule of costs to be allocated

	Amount	General & Admin	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Not Allowed	Purchasing Services
<i>Sal Total %</i>		39.329%	11.919%	22.278%	0.000%	11.009%	8.092%
Wages and Benefits							
Salaries	\$2,469,563.17	\$971,260.10	\$294,349.04	\$550,159.25	-	\$271,883.54	\$199,834.88
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	\$2,469,563.17	\$971,260.10	\$294,349.04	\$550,159.25	-	\$271,883.54	\$199,834.88
Service And Supplies	DIST						
REVENUE	<i>PROP</i> (\$902,021.48)	(\$521,685.60)	-	(\$320,853.13)	-	(\$763.86)	(\$58,718.89)
TRANSFERS OUT	<i>DISA</i> \$110,000.00						
SERVICES & SUPPLIES	<i>PROP</i> \$3,454,190.76	\$54,766.27	\$16,361.86	\$44,863.00	\$2,797,021.91	\$9,150.00	\$11,108.14
Services and Supplies Subtotal	\$2,552,169.28	(\$466,919.33)	\$16,361.86	(\$275,990.13)	\$2,797,021.91	\$8,386.14	(\$47,610.75)
Cost Adjustments							
TRANSFERS OUT	<i>DISA</i> (\$110,000.00)						
Cost Adjustments Subtotal	-	-	-	-	-	-	-
Reallocate Admin		(\$504,340.77)	\$99,080.24	\$185,187.99	-	\$91,518.17	\$67,266.02
Functional Costs	\$5,021,732.45	-	\$409,791.14	\$459,357.11	\$2,797,021.91	\$371,787.85	\$219,490.15
<i>Exp Total %</i>		0.000%	8.160%	9.147%	55.698%	7.404%	4.371%

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116 Central Services
Schedule 8.4

Schedule of costs to be allocated (continued)

	Amount	Mail Services
<i>Sal Total %</i>		<i>7.373%</i>
Wages and Benefits		
Salaries	\$2,469,563.17	\$182,076.36
Benefits	-	-
Wages and Benefits Subtotal	\$2,469,563.17	\$182,076.36
Service And Supplies	DIST	
REVENUE	<i>PROP</i> (\$902,021.48)	-
TRANSFERS OUT	<i>DISA</i> \$110,000.00	
SERVICES & SUPPLIES	<i>PROP</i> \$3,454,190.76	\$520,919.58
Services and Supplies Subtotal	\$2,552,169.28	\$520,919.58
Cost Adjustments		
TRANSFERS OUT	<i>DISA</i> (\$110,000.00)	
Cost Adjustments Subtotal	-	-
Reallocate Admin		\$61,288.36
Functional Costs	\$5,021,732.45	\$764,284.30
<i>Exp Total %</i>		<i>15.220%</i>

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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116 Central Services
Schedule 8.5

Service to Service Costs

Department	First Incoming	Second Incoming	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Not Allowed	Purchasing Services
001-Building Depreciation	\$227,558.63	-	\$44,705.02	\$83,556.85	-	\$41,293.01	\$30,350.44
104-County Administrative Office	\$8,828.13	\$1,360.97	\$2,001.70	\$3,741.32	-	\$1,848.92	\$1,358.96
112-Human Resources	\$23,201.21	\$1,697.07	\$4,891.39	\$9,142.36	-	\$4,518.07	\$3,320.79
113-Facilities Management	\$476,285.16	\$61,074.99	\$105,567.05	\$197,312.32	-	\$97,509.90	\$71,669.95
114-Information Technology Department (ITD)	\$109,580.69	\$5,609.64	\$22,629.71	\$42,296.53	-	\$20,902.55	\$15,363.41
116-Central Services	-	\$10,697.27	\$2,101.53	\$3,927.91	-	\$1,941.14	\$1,426.74
117-Auditor-Controller-Treasurer-Tax Collector	-	\$27,429.42	\$5,388.64	\$10,071.76	-	\$4,977.37	\$3,658.37
118-Talent Development	-	\$4,152.22	\$815.72	\$1,524.65	-	\$753.47	\$553.80
200-Maintenance Projects	-	\$101,730.95	\$19,985.55	\$37,354.41	-	\$18,460.20	\$13,568.28
Subtotals	\$845,453.82	\$213,752.52	\$208,086.32	\$388,928.10	-	\$192,204.62	\$141,270.73
Functional Costs	\$5,021,732.45		\$409,791.14	\$459,357.11	\$2,797,021.91	\$371,787.85	\$219,490.15
Total Allocated Costs	\$6,080,938.79		\$617,877.45	\$848,285.21	\$2,797,021.91	\$563,992.47	\$360,760.88

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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116 Central Services
Schedule 8.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Mail Services
001-Building Depreciation	\$227,558.63	-	\$27,653.32
104-County Administrative Office	\$8,828.13	\$1,360.97	\$1,238.20
112-Human Resources	\$23,201.21	\$1,697.07	\$3,025.68
113-Facilities Management	\$476,285.16	\$61,074.99	\$65,300.93
114-Information Technology Department (ITD)	\$109,580.69	\$5,609.64	\$13,998.13
116-Central Services	-	\$10,697.27	\$1,299.95
117-Auditor-Controller-Treasurer-Tax Collector	-	\$27,429.42	\$3,333.27
118-Talent Development	-	\$4,152.22	\$504.58
200-Maintenance Projects	-	\$101,730.95	\$12,362.52
Subtotals	\$845,453.82	\$213,752.52	\$128,716.57
Functional Costs	\$5,021,732.45		\$764,284.30
Total Allocated Costs	\$6,080,938.79		\$893,000.87

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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116 Central Services
Schedule 8.6.1

Detail Allocation - Purchasing Solicitations

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	2,490	0.494%	\$2,847.03	-	\$2,847.03	-	\$2,847.03
111-County Counsel	147	0.029%	\$168.37	-	\$168.37	-	\$168.37
112-Human Resources	15,691	3.115%	\$17,937.58	-	\$17,937.58	-	\$17,937.58
113-Facilities Management	28,369	5.631%	\$32,430.84	(\$25,741.87)	\$6,688.97	-	\$6,688.97
114-Information Technology Department (ITD)	19,776	3.926%	\$22,607.41	-	\$22,607.41	-	\$22,607.41
117-Auditor-Controller-Treasurer-Tax Collector	606	0.120%	\$692.42	-	\$692.42	\$58.17	\$750.58
200-Maintenance Projects	14,429	2.864%	\$16,494.99	(\$13,092.85)	\$3,402.14	\$1,385.63	\$4,787.78
109-Assessor	938	0.186%	\$1,072.73	-	\$1,072.73	\$90.11	\$1,162.84
110-Clerk	266	0.053%	\$304.29	-	\$304.29	\$25.56	\$329.85
130-Waste Mgmt	489	0.097%	\$559.15	(\$443.83)	\$115.32	\$46.97	\$162.29
132-District Attorney	2,498	0.496%	\$2,855.50	-	\$2,855.50	\$239.87	\$3,095.37
134-Child Support Services	56	0.011%	\$64.35	(\$56.29)	\$8.06	\$5.41	\$13.46
136-Sheriff	18,004	3.574%	\$20,581.95	-	\$20,581.95	\$1,728.95	\$22,310.90
137-Animal Services	1,610	0.320%	\$1,840.56	-	\$1,840.56	\$154.61	\$1,995.17
138-Emergency Services	3,049	0.605%	\$3,485.67	-	\$3,485.67	\$292.81	\$3,778.48
139-Probation	4,126	0.819%	\$4,716.40	-	\$4,716.40	\$396.19	\$5,112.59
140-County Fire	4,669	0.927%	\$5,337.68	-	\$5,337.68	\$448.38	\$5,786.06
141-Ag Commissioner	487	0.097%	\$556.32	-	\$556.32	\$46.73	\$603.06
142-Planning	4,681	0.929%	\$5,350.77	-	\$5,350.77	\$449.48	\$5,800.25
160-Public Health	9,225	1.831%	\$10,546.16	(\$9,225.37)	\$1,320.79	\$885.91	\$2,206.71
166-Behavioral Health	141,986	28.185%	\$162,314.04	(\$141,985.94)	\$20,328.10	\$13,634.93	\$33,963.02
180-Social Services	34,389	6.827%	\$39,312.77	(\$34,389.27)	\$4,923.50	\$3,302.41	\$8,225.91
201-Public Works Special Services	1,712	0.340%	\$1,957.04	(\$1,553.39)	\$403.65	\$164.40	\$568.05
205-Groundwater Sustainability	4,154	0.825%	\$4,748.18	-	\$4,748.18	\$398.86	\$5,147.04
215-Farm Advisor	78	0.015%	\$88.65	-	\$88.65	\$7.45	\$96.10
222-Community Parks	1,656	0.329%	\$1,893.57	-	\$1,893.57	\$159.07	\$2,052.64
230-Capital Projects	20,054	3.981%	\$22,925.24	(\$18,196.84)	\$4,728.40	\$1,925.80	\$6,654.20
245-Roads	50,649	10.054%	\$57,900.21	(\$45,958.11)	\$11,942.10	\$4,863.81	\$16,805.92
290-Community Development	2,691	0.534%	\$3,076.50	(\$2,691.20)	\$385.30	\$258.44	\$643.73

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116 Central Services
Schedule 8.6.1

Detail Allocation - Purchasing Solicitations (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
305-Parks	5,803	1.152%	\$6,633.85	(\$5,803.03)	\$830.82	\$557.27	\$1,388.08
377-Library	10,273	2.039%	\$11,743.58	(\$10,272.82)	\$1,470.76	\$986.50	\$2,457.26
405-Public Works	54,757	10.870%	\$62,597.10	(\$49,686.24)	\$12,910.86	\$5,258.37	\$18,169.22
407-Fleet	13,136	2.608%	\$15,016.83	(\$13,136.13)	\$1,880.70	\$1,261.46	\$3,142.16
425-Airports	18,725	3.717%	\$21,405.29	(\$18,724.51)	\$2,680.78	\$1,798.12	\$4,478.90
427-Golf Courses	4,790	0.951%	\$5,475.41	(\$4,789.67)	\$685.74	\$459.95	\$1,145.69
430-Los Osos Sewer System	6,848	1.359%	\$7,828.13	(\$6,213.55)	\$1,614.58	\$657.59	\$2,272.17
720-APCD	453	0.090%	\$518.18	(\$453.28)	\$64.90	\$43.53	\$108.42
Subtotals	503,761	100.000%	\$575,884.72	(\$402,414.19)	\$173,470.53	\$41,992.74	\$215,463.26
Direct Billed					\$402,414.19		\$402,414.19
Total Full Functional Cost					\$575,884.72		\$617,877.45

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

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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116 Central Services
Schedule 8.6.2

Detail Allocation - Real Property Svcs

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	242	0.074%	\$572.91	-	\$572.91	-	\$572.91
113-Facilities Management	90	0.028%	\$212.40	(\$85.38)	\$127.02	-	\$127.02
114-Information Technology Department (ITD)	18,075	5.559%	\$42,795.13	(\$7,874.62)	\$34,920.51	-	\$34,920.51
116-Central Services	3,615	1.112%	\$8,559.12	(\$1,212.61)	\$7,346.51	-	\$7,346.51
100-Board of Supervisors	26,079	8.021%	\$61,745.03	-	\$61,745.03	\$6,752.81	\$68,497.83
109-Assessor	237	0.073%	\$562.09	-	\$562.09	\$61.47	\$623.57
110-Clerk	807	0.248%	\$1,911.27	-	\$1,911.27	\$209.03	\$2,120.30
132-District Attorney	7,865	2.419%	\$18,620.23	-	\$18,620.23	\$2,036.42	\$20,656.65
134-Child Support Services	1,550	0.477%	\$3,670.88	(\$1,550.46)	\$2,120.42	\$401.47	\$2,521.88
136-Sheriff	10,782	3.316%	\$25,527.77	(\$0.01)	\$25,527.76	\$2,791.87	\$28,319.63
137-Animal Services	711	0.219%	\$1,682.59	-	\$1,682.59	\$184.02	\$1,866.60
139-Probation	1,122	0.345%	\$2,655.98	-	\$2,655.98	\$290.47	\$2,946.45
140-County Fire	2,592	0.797%	\$6,137.16	-	\$6,137.16	\$671.20	\$6,808.36
141-Ag Commissioner	15	0.005%	\$34.83	-	\$34.83	\$3.81	\$38.64
142-Planning	831	0.256%	\$1,967.64	-	\$1,967.64	\$215.19	\$2,182.84
160-Public Health	47,010	14.458%	\$111,301.01	(\$46,384.53)	\$64,916.48	\$12,172.55	\$77,089.03
166-Behavioral Health	62,818	19.320%	\$148,727.64	(\$62,714.54)	\$86,013.10	\$16,265.75	\$102,278.85
180-Social Services	43,746	13.454%	\$103,572.37	(\$43,745.65)	\$59,826.72	\$11,327.30	\$71,154.02
222-Community Parks	3,612	1.111%	\$8,551.90	-	\$8,551.90	\$935.29	\$9,487.19
230-Capital Projects	8,705	2.677%	\$20,610.56	(\$8,705.24)	\$11,905.32	\$2,254.09	\$14,159.41
266-County Wide Automation	6,688	2.057%	\$15,834.80	(\$6,688.11)	\$9,146.69	\$1,731.79	\$10,878.47
305-Parks	4,121	1.267%	\$9,756.19	(\$1,416.54)	\$8,339.65	\$1,066.99	\$9,406.64
377-Library	12,873	3.959%	\$30,478.78	(\$11,584.48)	\$18,894.30	\$3,333.34	\$22,227.64
425-Airports	149	0.046%	\$352.70	(\$148.97)	\$203.73	\$38.57	\$242.31
427-Golf Courses	675	0.207%	\$1,597.14	(\$674.58)	\$922.56	\$174.67	\$1,097.23
999-Other	60,128	18.493%	\$142,359.69	(\$23,471.58)	\$118,888.11	\$15,569.31	\$134,457.42
Subtotals	325,138	100.000%	\$769,797.80	(\$216,257.30)	\$553,540.50	\$78,487.41	\$632,027.91
Direct Billed					\$216,257.30		\$216,257.30
Total Full Functional Cost					\$769,797.80		\$848,285.21

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

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116 Central Services
Schedule 8.6.3

Detail Allocation - Social Services Rents

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
180-Social Services	1	100.000%	\$2,797,021.91	-	\$2,797,021.91	-	\$2,797,021.91
Subtotals	1	100.000%	\$2,797,021.91	-	\$2,797,021.91	-	\$2,797,021.91
Direct Billed						-	-
Total Full Functional Cost					\$2,797,021.91		\$2,797,021.91

Allocation Basis: Rental costs for Social Services

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116 Central Services
Schedule 8.6.4

Detail Allocation - Purchasing Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	13	0.672%	\$2,233.34	-	\$2,233.34	-	\$2,233.34
111-County Counsel	3	0.155%	\$515.39	-	\$515.39	-	\$515.39
112-Human Resources	26	1.344%	\$4,466.67	-	\$4,466.67	-	\$4,466.67
113-Facilities Management	116	5.998%	\$19,928.24	-	\$19,928.24	-	\$19,928.24
114-Information Technology Department (ITD)	78	4.033%	\$13,400.02	-	\$13,400.02	-	\$13,400.02
116-Central Services	8	0.414%	\$1,374.36	-	\$1,374.36	-	\$1,374.36
117-Auditor-Controller-Treasurer-Tax Collector	16	0.827%	\$2,748.72	-	\$2,748.72	\$269.91	\$3,018.63
118-Talent Development	3	0.155%	\$515.39	-	\$515.39	\$50.61	\$565.99
200-Maintenance Projects	59	3.051%	\$10,135.91	-	\$10,135.91	\$995.29	\$11,131.20
100-Board of Supervisors	2	0.103%	\$343.59	-	\$343.59	\$33.74	\$377.33
109-Assessor	10	0.517%	\$1,717.95	-	\$1,717.95	\$168.69	\$1,886.64
110-Clerk	14	0.724%	\$2,405.13	-	\$2,405.13	\$236.17	\$2,641.30
119-Communication and Outreach	2	0.103%	\$343.59	-	\$343.59	\$33.74	\$377.33
130-Waste Mgmt	2	0.103%	\$343.59	-	\$343.59	\$33.74	\$377.33
132-District Attorney	37	1.913%	\$6,356.42	-	\$6,356.42	\$624.16	\$6,980.58
135-Public Defender	4	0.207%	\$687.18	-	\$687.18	\$67.48	\$754.66
136-Sheriff	174	8.997%	\$29,892.36	-	\$29,892.36	\$2,935.25	\$32,827.61
137-Animal Services	8	0.414%	\$1,374.36	-	\$1,374.36	\$134.95	\$1,509.32
138-Emergency Services	16	0.827%	\$2,748.72	-	\$2,748.72	\$269.91	\$3,018.63
139-Probation	57	2.947%	\$9,792.32	-	\$9,792.32	\$961.55	\$10,753.87
140-County Fire	33	1.706%	\$5,669.24	-	\$5,669.24	\$556.69	\$6,225.93
141-Ag Commissioner	6	0.310%	\$1,030.77	-	\$1,030.77	\$101.22	\$1,131.99
142-Planning	41	2.120%	\$7,043.60	-	\$7,043.60	\$691.64	\$7,735.24
160-Public Health	90	4.654%	\$15,461.56	-	\$15,461.56	\$1,518.23	\$16,979.80
166-Behavioral Health	115	5.946%	\$19,756.44	-	\$19,756.44	\$1,939.97	\$21,696.41
180-Social Services	91	4.705%	\$15,633.36	-	\$15,633.36	\$1,535.10	\$17,168.46
184-Law Enforcement Medical Care	3	0.155%	\$515.39	-	\$515.39	\$50.61	\$565.99
201-Public Works Special Services	7	0.362%	\$1,202.57	-	\$1,202.57	\$118.08	\$1,320.65
205-Groundwater Sustainability	17	0.879%	\$2,920.52	-	\$2,920.52	\$286.78	\$3,207.30

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Schedule 8.6.4

Detail Allocation - Purchasing Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
215-Farm Advisor	1	0.052%	\$171.80	-	\$171.80	\$16.87	\$188.66
222-Community Parks	16	0.827%	\$2,748.72	-	\$2,748.72	\$269.91	\$3,018.63
230-Capital Projects	82	4.240%	\$14,087.20	-	\$14,087.20	\$1,383.28	\$15,470.48
245-Roads	207	10.703%	\$35,561.60	-	\$35,561.60	\$3,491.94	\$39,053.53
266-County Wide Automation	92	4.757%	\$15,805.15	-	\$15,805.15	\$1,551.97	\$17,357.13
290-Community Development	27	1.396%	\$4,638.47	-	\$4,638.47	\$455.47	\$5,093.94
305-Parks	18	0.931%	\$3,092.31	-	\$3,092.31	\$303.65	\$3,395.96
377-Library	14	0.724%	\$2,405.13	-	\$2,405.13	\$236.17	\$2,641.30
405-Public Works	224	11.582%	\$38,482.11	-	\$38,482.11	\$3,778.72	\$42,260.83
407-Fleet	47	2.430%	\$8,074.37	-	\$8,074.37	\$792.86	\$8,867.23
408-Workers' Comp ISF	12	0.620%	\$2,061.54	-	\$2,061.54	\$202.43	\$2,263.97
409-Liability Insurance ISF	1	0.052%	\$171.80	-	\$171.80	\$16.87	\$188.66
425-Airports	73	3.775%	\$12,541.05	-	\$12,541.05	\$1,231.46	\$13,772.50
427-Golf Courses	31	1.603%	\$5,325.65	-	\$5,325.65	\$522.95	\$5,848.60
430-Los Osos Sewer System	28	1.448%	\$4,810.26	-	\$4,810.26	\$472.34	\$5,282.60
720-APCD	6	0.310%	\$1,030.77	-	\$1,030.77	\$101.22	\$1,131.99
999-Other	4	0.207%	\$687.18	-	\$687.18	\$67.48	\$754.66
Subtotals	1,934	100.000%	\$332,251.82	-	\$332,251.82	\$28,509.06	\$360,760.88
Direct Billed						-	-
Total Full Functional Cost					\$332,251.82		\$360,760.88

Allocation Basis: Number of Purchase Orders issued

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Schedule 8.6.5

Detail Allocation - Mail Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	2,929	0.584%	\$5,066.55	(\$2,929.10)	\$2,137.45	-	\$2,137.45
111-County Counsel	2,382	0.475%	\$4,119.83	(\$2,381.78)	\$1,738.05	-	\$1,738.05
112-Human Resources	1,395	0.278%	\$2,413.56	(\$1,395.34)	\$1,018.22	-	\$1,018.22
113-Facilities Management	155	0.031%	\$268.37	(\$155.15)	\$113.22	-	\$113.22
114-Information Technology Department (ITD)	154	0.031%	\$267.00	(\$154.36)	\$112.64	-	\$112.64
116-Central Services	2,708	0.540%	\$4,684.80	(\$2,708.40)	\$1,976.40	-	\$1,976.40
117-Auditor-Controller-Treasurer-Tax Collector	25,489	5.085%	\$44,088.59	(\$25,488.74)	\$18,599.85	\$1,347.00	\$19,946.85
100-Board of Supervisors	376	0.075%	\$650.69	(\$376.18)	\$274.51	\$19.88	\$294.39
109-Assessor	15,752	3.143%	\$27,246.37	(\$15,751.82)	\$11,494.55	\$832.43	\$12,326.98
110-Clerk	47,325	9.441%	\$81,859.11	(\$47,324.84)	\$34,534.27	\$2,500.97	\$37,035.24
131-Grand Jury	266	0.053%	\$459.74	(\$265.79)	\$193.95	\$14.05	\$208.00
132-District Attorney	14,921	2.977%	\$25,810.10	(\$14,921.48)	\$10,888.62	\$788.55	\$11,677.18
134-Child Support Services	11,327	2.260%	\$19,593.20	(\$11,327.33)	\$8,265.87	\$598.61	\$8,864.49
136-Sheriff	11,753	2.345%	\$20,330.12	(\$11,753.36)	\$8,576.76	\$621.13	\$9,197.89
137-Animal Services	30,462	6.077%	\$52,691.41	(\$30,462.25)	\$22,229.16	\$1,609.83	\$23,839.00
138-Emergency Services	1,431	0.285%	\$2,474.72	(\$1,430.70)	\$1,044.02	\$75.61	\$1,119.63
139-Probation	48,918	9.759%	\$84,615.52	(\$48,918.39)	\$35,697.13	\$2,585.18	\$38,282.31
141-Ag Commissioner	3,807	0.759%	\$6,584.26	(\$3,806.53)	\$2,777.73	\$201.16	\$2,978.90
142-Planning	12,160	2.426%	\$21,032.72	(\$12,159.55)	\$8,873.17	\$642.59	\$9,515.76
160-Public Health	25,503	5.088%	\$44,113.33	(\$25,503.04)	\$18,610.29	\$1,347.76	\$19,958.04
166-Behavioral Health	7,988	1.594%	\$13,816.88	(\$7,977.67)	\$5,839.21	\$422.13	\$6,261.34
180-Social Services	207,428	41.382%	\$358,794.00	(\$207,427.97)	\$151,366.03	\$10,961.92	\$162,327.95
184-Law Enforcement Medical Care	1	0.000%	\$1.50	(\$0.87)	\$0.63	\$0.05	\$0.68
186-Veteran's Services	210	0.042%	\$364.09	(\$210.49)	\$153.60	\$11.12	\$164.72
205-Groundwater Sustainability	58	0.012%	\$100.57	(\$58.14)	\$42.43	\$3.07	\$45.50
215-Farm Advisor	1	0.000%	\$2.20	(\$1.27)	\$0.93	\$0.07	\$0.99
222-Community Parks	254	0.051%	\$438.95	(\$253.77)	\$185.18	\$13.41	\$198.59
305-Parks	232	0.046%	\$401.23	(\$231.96)	\$169.27	\$12.26	\$181.53
377-Library	2,914	0.581%	\$5,040.76	(\$2,914.19)	\$2,126.57	\$154.01	\$2,280.57

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Schedule 8.6.5

Detail Allocation - Mail Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
405-Public Works	7,978	1.592%	\$13,799.93	(\$7,988.31)	\$5,811.62	\$421.62	\$6,233.23
407-Fleet	384	0.077%	\$664.23	(\$384.01)	\$280.22	\$20.29	\$300.52
425-Airports	189	0.038%	\$326.95	(\$189.02)	\$137.93	\$9.99	\$147.92
427-Golf Courses	108	0.022%	\$187.00	(\$108.11)	\$78.89	\$5.71	\$84.60
430-Los Osos Sewer System	33	0.007%	\$56.46	(\$32.64)	\$23.82	\$1.72	\$25.54
720-APCD	10,394	2.074%	\$17,977.96	(\$10,393.52)	\$7,584.44	\$549.26	\$8,133.71
760-Pension Trust	2,495	0.498%	\$4,316.36	(\$2,495.40)	\$1,820.96	\$131.87	\$1,952.84
791-Law Library	57	0.011%	\$98.54	(\$56.97)	\$41.57	\$3.01	\$44.58
999-Other	1,311	0.262%	\$2,267.69	(\$1,311.01)	\$956.68	\$69.28	\$1,025.96
Subtotals	501,249	100.000%	\$867,025.29	(\$501,249.45)	\$365,775.84	\$25,975.57	\$391,751.42
Direct Billed					\$501,249.45		\$501,249.45
Total Full Functional Cost					\$867,025.29		\$893,000.87

Allocation Basis: Billings for mail services

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Schedule 8.7

Summary of Allocated Costs

Department	Total	Purchasing Services	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Not Allowed	Mail Services
104-County Administrative Office	\$7,790.73	\$2,233.34	\$2,847.03	\$572.91	-	-	\$2,137.45
111-County Counsel	\$2,421.80	\$515.39	\$168.37	-	-	-	\$1,738.05
112-Human Resources	\$23,422.47	\$4,466.67	\$17,937.58	-	-	-	\$1,018.22
113-Facilities Management	\$26,857.44	\$19,928.24	\$6,688.97	\$127.02	-	-	\$113.22
114-Information Technology Department (ITD)	\$71,040.58	\$13,400.02	\$22,607.41	\$34,920.51	-	-	\$112.64
116-Central Services	\$10,697.27	\$1,374.36	-	\$7,346.51	-	-	\$1,976.40
117-Auditor-Controller-Treasurer-Tax Collector	\$23,716.07	\$3,018.63	\$750.58	-	-	-	\$19,946.85
118-Talent Development	\$565.99	\$565.99	-	-	-	-	-
200-Maintenance Projects	\$15,918.98	\$11,131.20	\$4,787.78	-	-	-	-
Subtotal for CSD	\$182,431.32	\$56,633.84	\$55,787.71	\$42,966.95	-	-	\$27,042.82
100-Board of Supervisors	\$69,169.55	\$377.33	-	\$68,497.83	-	-	\$294.39
109-Assessor	\$16,000.03	\$1,886.64	\$1,162.84	\$623.57	-	-	\$12,326.98
110-Clerk	\$42,126.69	\$2,641.30	\$329.85	\$2,120.30	-	-	\$37,035.24
119-Communication and Outreach	\$377.33	\$377.33	-	-	-	-	-
130-Waste Mgmt	\$539.62	\$377.33	\$162.29	-	-	-	-
131-Grand Jury	\$208.00	-	-	-	-	-	\$208.00
132-District Attorney	\$42,409.79	\$6,980.58	\$3,095.37	\$20,656.65	-	-	\$11,677.18
134-Child Support Services	\$11,399.83	-	\$13.46	\$2,521.88	-	-	\$8,864.49
135-Public Defender	\$754.66	\$754.66	-	-	-	-	-
136-Sheriff	\$92,656.02	\$32,827.61	\$22,310.90	\$28,319.63	-	-	\$9,197.89
137-Animal Services	\$29,210.09	\$1,509.32	\$1,995.17	\$1,866.60	-	-	\$23,839.00
138-Emergency Services	\$7,916.74	\$3,018.63	\$3,778.48	-	-	-	\$1,119.63
139-Probation	\$57,095.23	\$10,753.87	\$5,112.59	\$2,946.45	-	-	\$38,282.31
140-County Fire	\$18,820.34	\$6,225.93	\$5,786.06	\$6,808.36	-	-	-
141-Ag Commissioner	\$4,752.57	\$1,131.99	\$603.06	\$38.64	-	-	\$2,978.90
142-Planning	\$25,234.09	\$7,735.24	\$5,800.25	\$2,182.84	-	-	\$9,515.76
160-Public Health	\$116,233.58	\$16,979.80	\$2,206.71	\$77,089.03	-	-	\$19,958.04
166-Behavioral Health	\$164,199.63	\$21,696.41	\$33,963.02	\$102,278.85	-	-	\$6,261.34
180-Social Services	\$3,055,898.25	\$17,168.46	\$8,225.91	\$71,154.02	\$2,797,021.91	-	\$162,327.95
184-Law Enforcement Medical Care	\$566.67	\$565.99	-	-	-	-	\$0.68

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

Summary of Allocated Costs (continued)

Department	Total	Purchasing Services	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Not Allowed	Mail Services
186-Veteran's Services	\$164.72	-	-	-	-	-	\$164.72
201-Public Works Special Services	\$1,888.70	\$1,320.65	\$568.05	-	-	-	-
205-Groundwater Sustainability	\$8,399.84	\$3,207.30	\$5,147.04	-	-	-	\$45.50
215-Farm Advisor	\$285.76	\$188.66	\$96.10	-	-	-	\$0.99
222-Community Parks	\$14,757.05	\$3,018.63	\$2,052.64	\$9,487.19	-	-	\$198.59
230-Capital Projects	\$36,284.10	\$15,470.48	\$6,654.20	\$14,159.41	-	-	-
245-Roads	\$55,859.45	\$39,053.53	\$16,805.92	-	-	-	-
266-County Wide Automation	\$28,235.60	\$17,357.13	-	\$10,878.47	-	-	-
290-Community Development	\$5,737.67	\$5,093.94	\$643.73	-	-	-	-
305-Parks	\$14,372.21	\$3,395.96	\$1,388.08	\$9,406.64	-	-	\$181.53
377-Library	\$29,606.77	\$2,641.30	\$2,457.26	\$22,227.64	-	-	\$2,280.57
405-Public Works	\$66,663.29	\$42,260.83	\$18,169.22	-	-	-	\$6,233.23
407-Fleet	\$12,309.91	\$8,867.23	\$3,142.16	-	-	-	\$300.52
408-Workers' Comp ISF	\$2,263.97	\$2,263.97	-	-	-	-	-
409-Liability Insurance ISF	\$188.66	\$188.66	-	-	-	-	-
425-Airports	\$18,641.63	\$13,772.50	\$4,478.90	\$242.31	-	-	\$147.92
427-Golf Courses	\$8,176.12	\$5,848.60	\$1,145.69	\$1,097.23	-	-	\$84.60
430-Los Osos Sewer System	\$7,580.32	\$5,282.60	\$2,272.17	-	-	-	\$25.54
720-APCD	\$9,374.12	\$1,131.99	\$108.42	-	-	-	\$8,133.71
760-Pension Trust	\$1,952.84	-	-	-	-	-	\$1,952.84
791-Law Library	\$44.58	-	-	-	-	-	\$44.58
999-Other	\$136,238.04	\$754.66	-	\$134,457.42	-	-	\$1,025.96
Alloc Remains	\$563,992.47	-	-	-	-	\$563,992.47	-
Totals	\$4,961,017.85	\$360,760.88	\$215,463.26	\$632,027.91	\$2,797,021.91	-	\$391,751.42
Direct Billed	\$1,119,920.94	-	\$402,414.19	\$216,257.30	-	-	\$501,249.45
Total Full Functional Cost	\$6,080,938.79	\$360,760.88	\$617,877.45	\$848,285.21	\$2,797,021.91	-	\$893,000.87
Less Direct Billed	(\$1,119,920.94)	-	(\$402,414.19)	(\$216,257.30)	-	-	(\$501,249.45)
Less CSD Amounts	(\$182,431.32)	(\$56,633.84)	(\$55,787.71)	(\$42,966.95)	-	-	(\$27,042.82)
Total Receiving Department Allocation	\$4,214,594.06	\$304,127.04	\$159,675.56	\$589,060.96	\$2,797,021.91	-	\$364,708.59

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

Narrative

Schedule 9.1

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

Not Allowed

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

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

Accounts Payable- Costs of providing claim and purchase order processing accounting services.

Payroll Processing- Costs of providing payroll processing.

Enterprise Financial 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.

Not Allowed- Not further allocated

Social Services Costs of providing warrant services to Social Services

Accounts Payable-

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$58,993.75	34,489.48	24,504.27	-	
	Total for C/A	\$58,993.75	34,489.48	24,504.27	-	
REV	Revenues	\$2,296,380.19	368,703.34	45,029.00	1,882,647.85	
	Total for REV	\$2,296,380.19	368,703.34	45,029.00	1,882,647.85	

Total per Books	\$2,355,373.94
Less General Government	(\$1,882,647.85)
Less Off the Top	(\$403,192.82)
Less Direct Billed	(\$69,533.27)
Difference	-

Fiscal Year FY2023-24 Actuals
For Use In Budget Year 2025-26

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.3

Labor Distribution Summary

No Labor Distribution

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117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.4

Schedule of costs to be allocated

		Amount	General & Admin	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Warrant Reconciliation
<i>Sal Total %</i>			15.255%	5.948%	3.995%	32.532%	0.286%	5.992%
Wages and Benefits								
Salaries		\$9,221,372.95	\$1,406,762.20	\$548,465.33	\$368,419.63	\$2,999,905.79	\$26,333.30	\$552,545.77
Benefits		-	-	-	-	-	-	-
Wages and Benefits Subtotal		\$9,221,372.95	\$1,406,762.20	\$548,465.33	\$368,419.63	\$2,999,905.79	\$26,333.30	\$552,545.77
Service And Supplies								
SERVICES & SUPPLIES	DIST							
	PROP	\$618,803.18	\$94,447.21	\$36,822.87	\$24,734.96	\$201,407.69	\$1,767.97	\$37,096.82
REVENUE	PROP	(\$2,285,840.67)	(\$232,435.22)	-	(\$101,613.64)	(\$56,089.97)	-	(\$8,564.51)
ANNUAL AUDIT	PROP	\$119,500.00	\$119,500.00	-	-	-	-	-
Services and Supplies Subtotal		(\$1,547,537.49)	(\$18,488.01)	\$36,822.87	(\$76,878.68)	\$145,317.72	\$1,767.97	\$28,532.31
Cost Adjustments								
Cost Adjustments Subtotal		-	-	-	-	-	-	-
Reallocate Admin			(\$1,388,274.19)	\$97,435.47	\$65,450.15	\$532,936.56	\$4,678.14	\$98,160.36
Functional Costs		\$7,673,835.46	-	\$682,723.67	\$356,991.10	\$3,678,160.07	\$32,779.41	\$679,238.44
<i>Exp Total %</i>			0.000%	8.897%	4.652%	47.931%	0.427%	8.851%

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117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.4

Schedule of costs to be allocated (continued)

	Amount	Not Allowed	Social Services Accounts Payable
<i>Sal Total %</i>		35.943%	0.049%
Wages and Benefits			
Salaries	\$9,221,372.95	\$3,314,451.45	\$4,489.48
Benefits	-	-	-
Wages and Benefits Subtotal	\$9,221,372.95	\$3,314,451.45	\$4,489.48
Service And Supplies	DIST		
SERVICES & SUPPLIES	PROP \$618,803.18	\$222,525.66	-
REVENUE	PROP (\$2,285,840.67)	(\$1,882,647.85)	(\$4,489.48)
ANNUAL AUDIT	PROP \$119,500.00	-	-
Services and Supplies Subtotal	(\$1,547,537.49)	(\$1,660,122.19)	(\$4,489.48)
Cost Adjustments			
Cost Adjustments Subtotal	-	-	-
Reallocate Admin		\$588,815.94	\$797.56
Functional Costs	\$7,673,835.46	\$2,243,145.20	\$797.56
<i>Exp Total %</i>		29.231%	0.010%

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.5

Service to Service Costs

Department	First Incoming	Second Incoming	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Warrant Reconciliation
001-Building Depreciation	\$201,940.00	-	\$17,966.14	\$9,394.36	\$96,792.23	\$862.60	\$17,874.43
002-Equipment Depreciation	\$187,150.97	-	\$16,650.40	\$8,706.37	\$89,703.67	\$799.43	\$16,565.40
104-County Administrative Office	\$13,207.05	\$2,015.10	\$1,354.28	\$708.14	\$7,296.16	\$65.02	\$1,347.37
111-County Counsel	\$124,680.50	\$7,830.46	\$11,789.20	\$6,164.48	\$63,514.07	\$566.03	\$11,729.02
112-Human Resources	\$88,164.61	\$6,448.87	\$8,417.55	\$4,401.47	\$45,349.36	\$404.15	\$8,374.58
113-Facilities Management	\$248,318.05	\$41,786.11	\$25,809.91	\$13,495.81	\$139,050.35	\$1,239.20	\$25,678.15
114-Information Technology Department (ITD)	\$273,733.28	\$14,341.54	\$25,629.36	\$13,401.40	\$138,077.67	\$1,230.53	\$25,498.53
116-Central Services	\$22,040.99	\$1,675.07	\$2,109.96	\$1,103.28	\$11,367.39	\$101.31	\$2,099.19
117-Auditor-Controller-Treasurer-Tax Collector	-	\$79,046.80	\$7,032.61	\$3,677.30	\$37,888.06	\$337.65	\$6,996.71
118-Talent Development	-	\$15,778.43	\$1,403.77	\$734.02	\$7,562.79	\$67.40	\$1,396.60
200-Maintenance Projects	-	\$21,863.24	\$1,945.12	\$1,017.09	\$10,479.31	\$93.39	\$1,935.19
Subtotals	\$1,159,235.44	\$190,785.62	\$120,108.30	\$62,803.73	\$647,081.06	\$5,766.72	\$119,495.16
Functional Costs	\$7,673,835.46		\$682,723.67	\$356,991.10	\$3,678,160.07	\$32,779.41	\$679,238.44
Total Allocated Costs	\$9,023,856.52		\$802,831.97	\$419,794.83	\$4,325,241.13	\$38,546.13	\$798,733.60

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Social Services	
			Not Allowed	Accounts Payable
001-Building Depreciation	\$201,940.00	-	\$59,029.25	\$20.99
002-Equipment Depreciation	\$187,150.97	-	\$54,706.26	\$19.45
104-County Administrative Office	\$13,207.05	\$2,015.10	\$4,449.60	\$1.58
111-County Counsel	\$124,680.50	\$7,830.46	\$38,734.39	\$13.77
112-Human Resources	\$88,164.61	\$6,448.87	\$27,656.55	\$9.83
113-Facilities Management	\$248,318.05	\$41,786.11	\$84,800.59	\$30.15
114-Information Technology Department (ITD)	\$273,733.28	\$14,341.54	\$84,207.39	\$29.94
116-Central Services	\$22,040.99	\$1,675.07	\$6,932.46	\$2.46
117-Auditor-Controller-Treasurer-Tax Collector	-	\$79,046.80	\$23,106.23	\$8.22
118-Talent Development	-	\$15,778.43	\$4,612.20	\$1.64
200-Maintenance Projects	-	\$21,863.24	\$6,390.86	\$2.27
Subtotals	\$1,159,235.44	\$190,785.62	\$394,625.78	\$140.31
Functional Costs	\$7,673,835.46		\$2,243,145.20	\$797.56
Total Allocated Costs	\$9,023,856.52		\$2,637,770.98	\$937.87

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117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.1

Detail Allocation - Accounts Payable

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	230	0.412%	\$3,234.28	-	\$3,234.28	-	\$3,234.28
111-County Counsel	241	0.431%	\$3,388.96	-	\$3,388.96	-	\$3,388.96
112-Human Resources	608	1.088%	\$8,549.75	-	\$8,549.75	-	\$8,549.75
113-Facilities Management	3,756	6.721%	\$52,817.19	-	\$52,817.19	-	\$52,817.19
114-Information Technology Department (ITD)	1,294	2.315%	\$18,196.34	-	\$18,196.34	-	\$18,196.34
116-Central Services	302	0.540%	\$4,246.75	-	\$4,246.75	-	\$4,246.75
117-Auditor-Controller-Treasurer-Tax Collector	511	0.914%	\$7,185.73	-	\$7,185.73	-	\$7,185.73
118-Talent Development	91	0.163%	\$1,279.65	-	\$1,279.65	\$31.56	\$1,311.21
200-Maintenance Projects	176	0.315%	\$2,474.93	-	\$2,474.93	\$61.04	\$2,535.97
100-Board of Supervisors	124	0.222%	\$1,743.70	-	\$1,743.70	\$43.00	\$1,786.70
109-Assessor	321	0.574%	\$4,513.93	-	\$4,513.93	\$111.33	\$4,625.25
110-Clerk	875	1.566%	\$12,304.32	-	\$12,304.32	\$303.46	\$12,607.78
119-Communication and Outreach	20	0.036%	\$281.24	-	\$281.24	\$6.94	\$288.18
130-Waste Mgmt	190	0.340%	\$2,671.80	-	\$2,671.80	\$65.89	\$2,737.69
131-Grand Jury	274	0.490%	\$3,853.01	-	\$3,853.01	\$95.03	\$3,948.04
132-District Attorney	1,497	2.679%	\$21,050.94	-	\$21,050.94	\$519.17	\$21,570.11
134-Child Support Services	168	0.300%	\$2,355.40	-	\$2,355.40	\$58.09	\$2,413.49
135-Public Defender	536	0.959%	\$7,537.28	-	\$7,537.28	\$185.89	\$7,723.17
136-Sheriff	4,112	7.358%	\$57,823.29	-	\$57,823.29	\$1,426.07	\$59,249.37
137-Animal Services	934	1.671%	\$13,133.99	-	\$13,133.99	\$323.92	\$13,457.91
138-Emergency Services	372	0.666%	\$5,231.10	-	\$5,231.10	\$129.01	\$5,360.11
139-Probation	821	1.469%	\$11,544.97	-	\$11,544.97	\$284.73	\$11,829.70
140-County Fire	2,119	3.792%	\$29,797.56	-	\$29,797.56	\$734.88	\$30,532.44
141-Ag Commissioner	676	1.210%	\$9,505.97	-	\$9,505.97	\$234.44	\$9,740.41
142-Planning	982	1.757%	\$13,808.97	-	\$13,808.97	\$340.56	\$14,149.53
160-Public Health	3,592	6.427%	\$50,511.01	-	\$50,511.01	\$1,245.73	\$51,756.74
166-Behavioral Health	4,319	7.728%	\$60,734.14	-	\$60,734.14	\$1,497.86	\$62,232.01
180-Social Services	496	0.888%	\$6,980.42	-	\$6,980.42	\$172.16	\$7,152.57

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117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.1

Detail Allocation - Accounts Payable (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
184-Law Enforcement Medical Care	45	0.081%	\$632.79	-	\$632.79	\$15.61	\$648.40
186-Veteran's Services	95	0.170%	\$1,335.90	-	\$1,335.90	\$32.95	\$1,368.84
201-Public Works Special Services	62	0.111%	\$871.85	-	\$871.85	\$21.50	\$893.35
205-Groundwater Sustainability	140	0.251%	\$1,968.69	-	\$1,968.69	\$48.55	\$2,017.24
215-Farm Advisor	116	0.208%	\$1,631.20	-	\$1,631.20	\$40.23	\$1,671.43
222-Community Parks	2,403	4.300%	\$33,791.19	-	\$33,791.19	\$833.38	\$34,624.57
245-Roads	1,701	3.044%	\$23,919.61	-	\$23,919.61	\$589.92	\$24,509.53
266-County Wide Automation	16	0.029%	\$224.99	-	\$224.99	\$5.55	\$230.54
290-Community Development	17	0.030%	\$239.06	-	\$239.06	\$5.90	\$244.95
305-Parks	2,130	3.811%	\$29,952.24	-	\$29,952.24	\$738.70	\$30,690.94
331-Fish and Game	12	0.021%	\$168.75	-	\$168.75	\$4.16	\$172.91
351-Emergency Medical Services	1	0.002%	\$14.06	-	\$14.06	\$0.35	\$14.41
377-Library	2,111	3.777%	\$29,685.06	-	\$29,685.06	\$732.11	\$30,417.17
405-Public Works	8,489	15.190%	\$119,373.04	-	\$119,373.04	\$2,944.05	\$122,317.09
407-Fleet	1,201	2.149%	\$16,888.56	-	\$16,888.56	\$416.52	\$17,305.08
408-Workers' Comp ISF	303	0.542%	\$4,260.81	-	\$4,260.81	\$105.08	\$4,365.89
409-Liability Insurance ISF	46	0.082%	\$646.86	-	\$646.86	\$15.95	\$662.81
410-Unemployment Insurance ISF	6	0.011%	\$84.37	-	\$84.37	\$2.08	\$86.45
411-Medical Malpractice ISF	1	0.002%	\$14.06	-	\$14.06	\$0.35	\$14.41
412-County Dental Plan ISF	1	0.002%	\$14.06	-	\$14.06	\$0.35	\$14.41
425-Airports	1,461	2.614%	\$20,544.71	-	\$20,544.71	\$506.69	\$21,051.39
720-APCD	560	1.002%	\$7,874.77	(\$7,944.00)	(\$69.23)	\$194.21	\$124.98
791-Law Library	124	0.222%	\$1,743.70	-	\$1,743.70	\$43.00	\$1,786.70
999-Other	5,207	9.317%	\$73,221.28	-	\$73,221.28	\$1,805.83	\$75,027.10
Subtotals	55,885	100.000%	\$785,858.21	(\$7,944.00)	\$777,914.21	\$16,973.76	\$794,887.97
Direct Billed					\$7,944.00		\$7,944.00
Total Full Functional Cost					\$785,858.21		\$802,831.97

Allocation Basis: Number of claims and encumbrances processed.

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.2

Detail Allocation - Payroll Processing

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	14	0.505%	\$2,076.85	-	\$2,076.85	-	\$2,076.85
111-County Counsel	19	0.686%	\$2,818.58	-	\$2,818.58	-	\$2,818.58
112-Human Resources	43	1.552%	\$6,378.89	-	\$6,378.89	-	\$6,378.89
113-Facilities Management	56	2.022%	\$8,307.40	-	\$8,307.40	-	\$8,307.40
114-Information Technology Department (ITD)	78	2.816%	\$11,571.02	-	\$11,571.02	-	\$11,571.02
116-Central Services	15	0.542%	\$2,225.20	-	\$2,225.20	-	\$2,225.20
117-Auditor-Controller-Treasurer-Tax Collector	57	2.058%	\$8,455.74	-	\$8,455.74	-	\$8,455.74
118-Talent Development	2	0.072%	\$296.69	-	\$296.69	\$7.13	\$303.83
200-Maintenance Projects	2	0.072%	\$296.69	-	\$296.69	\$7.13	\$303.83
100-Board of Supervisors	12	0.433%	\$1,780.16	-	\$1,780.16	\$42.81	\$1,822.96
109-Assessor	78	2.816%	\$11,571.02	-	\$11,571.02	\$278.25	\$11,849.26
110-Clerk	23	0.830%	\$3,411.97	-	\$3,411.97	\$82.05	\$3,494.01
119-Communication and Outreach	2	0.072%	\$296.69	-	\$296.69	\$7.13	\$303.83
130-Waste Mgmt	4	0.144%	\$593.39	-	\$593.39	\$14.27	\$607.65
132-District Attorney	103	3.718%	\$15,279.67	-	\$15,279.67	\$367.43	\$15,647.11
134-Child Support Services	28	1.011%	\$4,153.70	-	\$4,153.70	\$99.88	\$4,253.58
136-Sheriff	427	15.415%	\$63,343.89	-	\$63,343.89	\$1,523.24	\$64,867.13
137-Animal Services	20	0.722%	\$2,966.93	-	\$2,966.93	\$71.35	\$3,038.27
138-Emergency Services	7	0.253%	\$1,038.42	-	\$1,038.42	\$24.97	\$1,063.40
139-Probation	157	5.668%	\$23,290.38	-	\$23,290.38	\$560.07	\$23,850.44
141-Ag Commissioner	46	1.661%	\$6,823.93	-	\$6,823.93	\$164.10	\$6,988.03
142-Planning	96	3.466%	\$14,241.25	-	\$14,241.25	\$342.46	\$14,583.71
160-Public Health	213	7.690%	\$31,597.77	-	\$31,597.77	\$759.84	\$32,357.61
166-Behavioral Health	280	10.108%	\$41,536.98	-	\$41,536.98	\$998.85	\$42,535.82
180-Social Services	517	18.664%	\$76,695.06	-	\$76,695.06	\$1,844.30	\$78,539.36
186-Veteran's Services	9	0.325%	\$1,335.12	-	\$1,335.12	\$32.11	\$1,367.22
201-Public Works Special Services	7	0.253%	\$1,038.42	-	\$1,038.42	\$24.97	\$1,063.40
205-Groundwater Sustainability	1	0.036%	\$148.35	-	\$148.35	\$3.57	\$151.91
215-Farm Advisor	5	0.181%	\$741.73	-	\$741.73	\$17.84	\$759.57

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117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.2

Detail Allocation - Payroll Processing (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
222-Community Parks	29	1.047%	\$4,302.04	-	\$4,302.04	\$103.45	\$4,405.50
230-Capital Projects	11	0.397%	\$1,631.81	-	\$1,631.81	\$39.24	\$1,671.05
245-Roads	89	3.213%	\$13,202.82	-	\$13,202.82	\$317.49	\$13,520.31
290-Community Development	19	0.686%	\$2,818.58	-	\$2,818.58	\$67.78	\$2,886.36
305-Parks	26	0.939%	\$3,857.01	-	\$3,857.01	\$92.75	\$3,949.75
377-Library	76	2.744%	\$11,274.32	-	\$11,274.32	\$271.12	\$11,545.44
405-Public Works	109	3.935%	\$16,169.75	-	\$16,169.75	\$388.84	\$16,558.59
407-Fleet	13	0.469%	\$1,928.50	-	\$1,928.50	\$46.37	\$1,974.88
425-Airports	26	0.939%	\$3,857.01	-	\$3,857.01	\$92.75	\$3,949.75
427-Golf Courses	19	0.686%	\$2,818.58	-	\$2,818.58	\$67.78	\$2,886.36
430-Los Osos Sewer System	12	0.433%	\$1,780.16	-	\$1,780.16	\$42.81	\$1,822.96
720-APCD	20	0.722%	\$2,966.93	(\$8,000.00)	(\$5,033.07)	\$71.35	(\$4,961.73)
Subtotals	2,770	100.000%	\$410,919.38	(\$8,000.00)	\$402,919.38	\$8,875.45	\$411,794.83
Direct Billed					\$8,000.00		\$8,000.00
Total Full Functional Cost					\$410,919.38		\$419,794.83

Allocation Basis: Number of employees for each department

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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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	3,961,968	0.572%	\$24,238.41	-	\$24,238.41	-	\$24,238.41
111-County Counsel	5,089,122	0.735%	\$31,134.08	-	\$31,134.08	-	\$31,134.08
112-Human Resources	10,124,378	1.463%	\$61,938.62	-	\$61,938.62	-	\$61,938.62
113-Facilities Management	10,227,614	1.478%	\$62,570.19	-	\$62,570.19	-	\$62,570.19
114-Information Technology Department (ITD)	22,452,432	3.244%	\$137,358.82	-	\$137,358.82	-	\$137,358.82
116-Central Services	3,116,019	0.450%	\$19,063.09	-	\$19,063.09	-	\$19,063.09
117-Auditor-Controller-Treasurer-Tax Collector	9,840,176	1.422%	\$60,199.94	-	\$60,199.94	-	\$60,199.94
118-Talent Development	740,771	0.107%	\$4,531.86	-	\$4,531.86	\$108.00	\$4,639.86
200-Maintenance Projects	2,965,694	0.429%	\$18,143.43	-	\$18,143.43	\$432.37	\$18,575.81
100-Board of Supervisors	2,075,005	0.300%	\$12,694.41	-	\$12,694.41	\$302.52	\$12,996.92
109-Assessor	12,014,842	1.736%	\$73,504.04	-	\$73,504.04	\$1,751.66	\$75,255.71
110-Clerk	4,237,228	0.612%	\$25,922.38	-	\$25,922.38	\$617.75	\$26,540.14
119-Communication and Outreach	303,775	0.044%	\$1,858.43	-	\$1,858.43	\$44.29	\$1,902.72
130-Waste Mgmt	2,357,086	0.341%	\$14,420.11	-	\$14,420.11	\$343.64	\$14,763.75
131-Grand Jury	99,795	0.014%	\$610.53	-	\$610.53	\$14.55	\$625.07
132-District Attorney	22,491,561	3.250%	\$137,598.20	-	\$137,598.20	\$3,279.08	\$140,877.28
134-Child Support Services	4,564,939	0.660%	\$27,927.25	-	\$27,927.25	\$665.53	\$28,592.78
135-Public Defender	8,716,407	1.260%	\$53,324.97	-	\$53,324.97	\$1,270.78	\$54,595.75
136-Sheriff	103,772,824	14.995%	\$634,858.28	-	\$634,858.28	\$15,129.19	\$649,987.48
137-Animal Services	3,516,064	0.508%	\$21,510.47	-	\$21,510.47	\$512.61	\$22,023.08
138-Emergency Services	2,000,771	0.289%	\$12,240.26	-	\$12,240.26	\$291.70	\$12,531.95
139-Probation	27,975,488	4.042%	\$171,147.61	-	\$171,147.61	\$4,078.59	\$175,226.19
140-County Fire	28,228,648	4.079%	\$172,696.38	-	\$172,696.38	\$4,115.50	\$176,811.88
141-Ag Commissioner	7,761,873	1.122%	\$47,485.36	-	\$47,485.36	\$1,131.61	\$48,616.97
142-Planning	17,818,820	2.575%	\$109,011.44	-	\$109,011.44	\$2,597.83	\$111,609.27
160-Public Health	40,957,803	5.918%	\$250,570.43	-	\$250,570.43	\$5,971.30	\$256,541.73
166-Behavioral Health	103,707,448	14.986%	\$634,458.33	-	\$634,458.33	\$15,119.66	\$649,577.99
180-Social Services	85,352,414	12.333%	\$522,166.45	-	\$522,166.45	\$12,443.65	\$534,610.10
184-Law Enforcement Medical Care	13,197,584	1.907%	\$80,739.78	-	\$80,739.78	\$1,924.09	\$82,663.88

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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	1,150,743	0.166%	\$7,039.98	-	\$7,039.98	\$167.77	\$7,207.75
201-Public Works Special Services	2,696,542	0.390%	\$16,496.82	-	\$16,496.82	\$393.13	\$16,889.95
205-Groundwater Sustainability	5,068,043	0.732%	\$31,005.12	-	\$31,005.12	\$738.88	\$31,744.00
215-Farm Advisor	640,958	0.093%	\$3,921.23	-	\$3,921.23	\$93.45	\$4,014.68
222-Community Parks	6,115,799	0.884%	\$37,415.05	-	\$37,415.05	\$891.63	\$38,306.68
245-Roads	26,430,244	3.819%	\$161,694.16	-	\$161,694.16	\$3,853.30	\$165,547.46
266-County Wide Automation	219,765	0.032%	\$1,344.47	-	\$1,344.47	\$32.04	\$1,376.51
290-Community Development	3,584,250	0.518%	\$21,927.62	-	\$21,927.62	\$522.55	\$22,450.17
305-Parks	6,860,976	0.991%	\$41,973.88	-	\$41,973.88	\$1,000.27	\$42,974.15
330-Wildlife and Grazing	1,783	0.000%	\$10.91	-	\$10.91	\$0.26	\$11.17
331-Fish and Game	34,835	0.005%	\$213.11	-	\$213.11	\$5.08	\$218.19
351-Emergency Medical Services	597,000	0.086%	\$3,652.31	-	\$3,652.31	\$87.04	\$3,739.35
377-Library	11,390,513	1.646%	\$69,684.54	-	\$69,684.54	\$1,660.64	\$71,345.18
405-Public Works	26,505,824	3.830%	\$162,156.54	-	\$162,156.54	\$3,864.32	\$166,020.86
407-Fleet	6,317,945	0.913%	\$38,651.74	-	\$38,651.74	\$921.10	\$39,572.84
408-Workers' Comp ISF	5,182,531	0.749%	\$31,705.54	-	\$31,705.54	\$755.57	\$32,461.10
409-Liability Insurance ISF	6,526,012	0.943%	\$39,924.64	-	\$39,924.64	\$951.44	\$40,876.08
410-Unemployment Insurance ISF	105,372	0.015%	\$644.64	-	\$644.64	\$15.36	\$660.00
411-Medical Malpractice ISF	692,441	0.100%	\$4,236.19	-	\$4,236.19	\$100.95	\$4,337.15
412-County Dental Plan ISF	236,395	0.034%	\$1,446.21	-	\$1,446.21	\$34.46	\$1,480.68
425-Airports	8,875,310	1.282%	\$54,297.11	-	\$54,297.11	\$1,293.94	\$55,591.05
427-Golf Courses	4,593,103	0.664%	\$28,099.55	-	\$28,099.55	\$669.64	\$28,769.19
430-Los Osos Sewer System	4,114,186	0.594%	\$25,169.65	-	\$25,169.65	\$599.81	\$25,769.46
720-APCD	4,386,071	0.634%	\$26,832.98	(\$24,358.00)	\$2,474.98	\$639.45	\$3,114.43
760-Pension Trust	53,581	0.008%	\$327.79	-	\$327.79	\$7.81	\$335.61
Subtotals	692,048,771	100.000%	\$4,233,795.33	(\$24,358.00)	\$4,209,437.33	\$91,445.80	\$4,300,883.13
Direct Billed					\$24,358.00		\$24,358.00
Total Full Functional Cost					\$4,233,795.33		\$4,325,241.13

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

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Schedule 9.6.4

Detail Allocation - Audit and Special Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
132-District Attorney	8,014	30.432%	\$11,482.44	(\$7,412.03)	\$4,070.41	\$248.01	\$4,318.42
180-Social Services	18,319	69.568%	\$26,248.74	(\$17,092.24)	\$9,156.50	\$566.95	\$9,723.45
Subtotals	26,333	100.000%	\$37,731.18	(\$24,504.27)	\$13,226.91	\$814.96	\$14,041.86
Direct Billed					\$24,504.27		\$24,504.27
Total Full Functional Cost					\$37,731.18		\$38,546.13

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

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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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	230	0.185%	\$1,442.74	-	\$1,442.74	-	\$1,442.74
111-County Counsel	241	0.193%	\$1,511.74	-	\$1,511.74	-	\$1,511.74
112-Human Resources	608	0.488%	\$3,813.85	-	\$3,813.85	-	\$3,813.85
113-Facilities Management	3,756	3.013%	\$23,560.59	-	\$23,560.59	-	\$23,560.59
114-Information Technology Department (ITD)	1,294	1.038%	\$8,116.99	-	\$8,116.99	-	\$8,116.99
116-Central Services	302	0.242%	\$1,894.38	-	\$1,894.38	-	\$1,894.38
117-Auditor-Controller-Treasurer-Tax Collector	511	0.410%	\$3,205.39	-	\$3,205.39	-	\$3,205.39
118-Talent Development	91	0.073%	\$570.82	-	\$570.82	\$13.06	\$583.88
200-Maintenance Projects	176	0.141%	\$1,104.01	-	\$1,104.01	\$25.25	\$1,129.26
100-Board of Supervisors	124	0.099%	\$777.83	-	\$777.83	\$17.79	\$795.62
109-Assessor	321	0.258%	\$2,013.56	-	\$2,013.56	\$46.06	\$2,059.62
110-Clerk	875	0.702%	\$5,488.69	-	\$5,488.69	\$125.54	\$5,614.23
119-Communication and Outreach	20	0.016%	\$125.46	-	\$125.46	\$2.87	\$128.33
130-Waste Mgmt	190	0.152%	\$1,191.83	-	\$1,191.83	\$27.26	\$1,219.09
131-Grand Jury	274	0.220%	\$1,718.74	-	\$1,718.74	\$39.31	\$1,758.06
132-District Attorney	1,497	1.201%	\$9,390.36	-	\$9,390.36	\$214.79	\$9,605.15
134-Child Support Services	335	0.269%	\$2,101.38	-	\$2,101.38	\$48.06	\$2,149.45
135-Public Defender	536	0.430%	\$3,362.21	-	\$3,362.21	\$76.90	\$3,439.12
136-Sheriff	4,112	3.299%	\$25,793.70	-	\$25,793.70	\$589.98	\$26,383.68
137-Animal Services	934	0.749%	\$5,858.78	-	\$5,858.78	\$134.01	\$5,992.79
138-Emergency Services	372	0.298%	\$2,333.48	-	\$2,333.48	\$53.37	\$2,386.85
139-Probation	7,676	6.158%	\$48,149.92	-	\$48,149.92	\$1,101.33	\$49,251.25
140-County Fire	2,119	1.700%	\$13,292.04	-	\$13,292.04	\$304.03	\$13,596.06
141-Ag Commissioner	676	0.542%	\$4,240.40	-	\$4,240.40	\$96.99	\$4,337.39
142-Planning	982	0.788%	\$6,159.88	-	\$6,159.88	\$140.89	\$6,300.77
160-Public Health	3,592	2.882%	\$22,531.85	-	\$22,531.85	\$515.37	\$23,047.22
166-Behavioral Health	4,319	3.465%	\$27,092.17	-	\$27,092.17	\$619.68	\$27,711.85
180-Social Services	12,178	9.770%	\$76,390.00	-	\$76,390.00	\$1,747.26	\$78,137.27

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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	45	0.036%	\$282.28	-	\$282.28	\$6.46	\$288.73
186-Veteran's Services	95	0.076%	\$595.91	-	\$595.91	\$13.63	\$609.55
201-Public Works Special Services	62	0.050%	\$388.91	-	\$388.91	\$8.90	\$397.81
205-Groundwater Sustainability	140	0.112%	\$878.19	-	\$878.19	\$20.09	\$898.28
215-Farm Advisor	116	0.093%	\$727.64	-	\$727.64	\$16.64	\$744.29
222-Community Parks	2,403	1.928%	\$15,073.51	-	\$15,073.51	\$344.78	\$15,418.28
245-Roads	1,701	1.365%	\$10,670.01	-	\$10,670.01	\$244.05	\$10,914.07
266-County Wide Automation	16	0.013%	\$100.36	-	\$100.36	\$2.30	\$102.66
290-Community Development	17	0.014%	\$106.64	-	\$106.64	\$2.44	\$109.08
305-Parks	2,130	1.709%	\$13,361.04	-	\$13,361.04	\$305.61	\$13,666.64
331-Fish and Game	12	0.010%	\$75.27	-	\$75.27	\$1.72	\$77.00
351-Emergency Medical Services	10	0.008%	\$62.73	-	\$62.73	\$1.43	\$64.16
377-Library	2,111	1.694%	\$13,241.85	-	\$13,241.85	\$302.88	\$13,544.73
405-Public Works	8,489	6.811%	\$53,249.69	-	\$53,249.69	\$1,217.98	\$54,467.67
407-Fleet	1,201	0.964%	\$7,533.62	-	\$7,533.62	\$172.32	\$7,705.93
408-Workers' Comp ISF	303	0.243%	\$1,900.65	-	\$1,900.65	\$43.47	\$1,944.13
409-Liability Insurance ISF	46	0.037%	\$288.55	-	\$288.55	\$6.60	\$295.15
410-Unemployment Insurance ISF	6	0.005%	\$37.64	-	\$37.64	\$0.86	\$38.50
411-Medical Malpractice ISF	1	0.001%	\$6.27	-	\$6.27	\$0.14	\$6.42
412-County Dental Plan ISF	1	0.001%	\$6.27	-	\$6.27	\$0.14	\$6.42
425-Airports	1,461	1.172%	\$9,164.54	-	\$9,164.54	\$209.62	\$9,374.16
720-APCD	560	0.449%	\$3,512.76	(\$4,727.00)	(\$1,214.24)	\$80.35	(\$1,133.89)
791-Law Library	124	0.099%	\$777.83	-	\$777.83	\$17.79	\$795.62
999-Other	55,250	44.327%	\$346,571.50	-	\$346,571.50	\$7,927.11	\$354,498.61
Subtotals	124,641	100.000%	\$781,846.49	(\$4,727.00)	\$777,119.49	\$16,887.11	\$794,006.60
Direct Billed					\$4,727.00		\$4,727.00
Total Full Functional Cost					\$781,846.49		\$798,733.60

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

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Schedule 9.7

Summary of Allocated Costs

Department	Total	Not Allowed	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Social Services Accounts Payable
104-County Administrative Office	\$30,992.28	-	\$3,234.28	\$2,076.85	\$24,238.41	-	-
111-County Counsel	\$38,853.36	-	\$3,388.96	\$2,818.58	\$31,134.08	-	-
112-Human Resources	\$80,681.11	-	\$8,549.75	\$6,378.89	\$61,938.62	-	-
113-Facilities Management	\$147,255.37	-	\$52,817.19	\$8,307.40	\$62,570.19	-	-
114-Information Technology Department (ITD)	\$175,243.16	-	\$18,196.34	\$11,571.02	\$137,358.82	-	-
116-Central Services	\$27,429.42	-	\$4,246.75	\$2,225.20	\$19,063.09	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$79,046.80	-	\$7,185.73	\$8,455.74	\$60,199.94	-	-
118-Talent Development	\$6,838.78	-	\$1,311.21	\$303.83	\$4,639.86	-	-
200-Maintenance Projects	\$22,544.86	-	\$2,535.97	\$303.83	\$18,575.81	-	-
Subtotal for CSD	\$608,885.13	-	\$101,466.17	\$42,441.32	\$419,718.81	-	-
100-Board of Supervisors	\$17,402.21	-	\$1,786.70	\$1,822.96	\$12,996.92	-	-
109-Assessor	\$93,789.85	-	\$4,625.25	\$11,849.26	\$75,255.71	-	-
110-Clerk	\$48,256.16	-	\$12,607.78	\$3,494.01	\$26,540.14	-	-
119-Communication and Outreach	\$2,623.05	-	\$288.18	\$303.83	\$1,902.72	-	-
130-Waste Mgmt	\$19,328.19	-	\$2,737.69	\$607.65	\$14,763.75	-	-
131-Grand Jury	\$6,331.17	-	\$3,948.04	-	\$625.07	-	-
132-District Attorney	\$192,018.06	-	\$21,570.11	\$15,647.11	\$140,877.28	\$4,318.42	-
134-Child Support Services	\$37,409.30	-	\$2,413.49	\$4,253.58	\$28,592.78	-	-
135-Public Defender	\$65,758.04	-	\$7,723.17	-	\$54,595.75	-	-
136-Sheriff	\$800,487.65	-	\$59,249.37	\$64,867.13	\$649,987.48	-	-
137-Animal Services	\$44,512.05	-	\$13,457.91	\$3,038.27	\$22,023.08	-	-
138-Emergency Services	\$21,342.31	-	\$5,360.11	\$1,063.40	\$12,531.95	-	-
139-Probation	\$260,157.58	-	\$11,829.70	\$23,850.44	\$175,226.19	-	-
140-County Fire	\$220,940.38	-	\$30,532.44	-	\$176,811.88	-	-
141-Ag Commissioner	\$69,682.81	-	\$9,740.41	\$6,988.03	\$48,616.97	-	-
142-Planning	\$146,643.29	-	\$14,149.53	\$14,583.71	\$111,609.27	-	-
160-Public Health	\$363,703.30	-	\$51,756.74	\$32,357.61	\$256,541.73	-	-
166-Behavioral Health	\$782,057.67	-	\$62,232.01	\$42,535.82	\$649,577.99	-	-
180-Social Services	\$708,162.75	-	\$7,152.57	\$78,539.36	\$534,610.10	\$9,723.45	-

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117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.7

Summary of Allocated Costs (continued)

Department	Total	Not Allowed	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Social Services Accounts Payable
184-Law Enforcement Medical Care	\$83,601.01	-	\$648.40	-	\$82,663.88	-	-
186-Veteran's Services	\$10,553.36	-	\$1,368.84	\$1,367.22	\$7,207.75	-	-
201-Public Works Special Services	\$19,244.51	-	\$893.35	\$1,063.40	\$16,889.95	-	-
205-Groundwater Sustainability	\$34,811.44	-	\$2,017.24	\$151.91	\$31,744.00	-	-
215-Farm Advisor	\$7,189.97	-	\$1,671.43	\$759.57	\$4,014.68	-	-
222-Community Parks	\$92,755.03	-	\$34,624.57	\$4,405.50	\$38,306.68	-	-
230-Capital Projects	\$1,671.05	-	-	\$1,671.05	-	-	-
245-Roads	\$214,491.37	-	\$24,509.53	\$13,520.31	\$165,547.46	-	-
266-County Wide Automation	\$1,709.71	-	\$230.54	-	\$1,376.51	-	-
290-Community Development	\$25,690.56	-	\$244.95	\$2,886.36	\$22,450.17	-	-
305-Parks	\$91,281.49	-	\$30,690.94	\$3,949.75	\$42,974.15	-	-
330-Wildlife and Grazing	\$11.17	-	-	-	\$11.17	-	-
331-Fish and Game	\$468.09	-	\$172.91	-	\$218.19	-	-
351-Emergency Medical Services	\$3,817.92	-	\$14.41	-	\$3,739.35	-	-
377-Library	\$126,852.52	-	\$30,417.17	\$11,545.44	\$71,345.18	-	-
405-Public Works	\$359,364.21	-	\$122,317.09	\$16,558.59	\$166,020.86	-	-
407-Fleet	\$66,558.73	-	\$17,305.08	\$1,974.88	\$39,572.84	-	-
408-Workers' Comp ISF	\$38,771.13	-	\$4,365.89	-	\$32,461.10	-	-
409-Liability Insurance ISF	\$41,834.03	-	\$662.81	-	\$40,876.08	-	-
410-Unemployment Insurance ISF	\$784.96	-	\$86.45	-	\$660.00	-	-
411-Medical Malpractice ISF	\$4,357.97	-	\$14.41	-	\$4,337.15	-	-
412-County Dental Plan ISF	\$1,501.50	-	\$14.41	-	\$1,480.68	-	-
425-Airports	\$89,966.36	-	\$21,051.39	\$3,949.75	\$55,591.05	-	-
427-Golf Courses	\$31,655.54	-	-	\$2,886.36	\$28,769.19	-	-
430-Los Osos Sewer System	\$27,592.42	-	-	\$1,822.96	\$25,769.46	-	-
720-APCD	(\$2,856.21)	-	\$124.98	(\$4,961.73)	\$3,114.43	-	-
760-Pension Trust	\$335.61	-	-	-	\$335.61	-	-
791-Law Library	\$2,582.32	-	\$1,786.70	-	-	-	-
999-Other	\$429,525.72	-	\$75,027.10	-	-	-	-

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Schedule 9.7

Summary of Allocated Costs (continued)

Department	Total	Not Allowed	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Social Services Accounts Payable
Alloc Remains	\$2,638,708.85	\$2,637,770.98	-	-	-	-	\$937.87
Totals	\$8,954,323.25	-	\$794,887.97	\$411,794.83	\$4,300,883.13	\$14,041.86	-
Direct Billed	\$69,533.27	-	\$7,944.00	\$8,000.00	\$24,358.00	\$24,504.27	-
Total Full Functional Cost	\$9,023,856.52	-	\$802,831.97	\$419,794.83	\$4,325,241.13	\$38,546.13	-
Less Direct Billed	(\$69,533.27)	-	(\$7,944.00)	(\$8,000.00)	(\$24,358.00)	(\$24,504.27)	-
Less CSD Amounts	(\$608,885.13)	-	(\$101,466.17)	(\$42,441.32)	(\$419,718.81)	-	-
Total Receiving Department Allocation	\$5,706,729.27	-	\$693,421.80	\$369,353.51	\$3,881,164.32	\$14,041.86	-

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Summary of Allocated Costs (continued)

Department	Total	Warrant Reconciliation
104-County Administrative Office	\$30,992.28	\$1,442.74
111-County Counsel	\$38,853.36	\$1,511.74
112-Human Resources	\$80,681.11	\$3,813.85
113-Facilities Management	\$147,255.37	\$23,560.59
114-Information Technology Department (ITD)	\$175,243.16	\$8,116.99
116-Central Services	\$27,429.42	\$1,894.38
117-Auditor-Controller-Treasurer-Tax Collector	\$79,046.80	\$3,205.39
118-Talent Development	\$6,838.78	\$583.88
200-Maintenance Projects	\$22,544.86	\$1,129.26
Subtotal for CSD	\$608,885.13	\$45,258.83
100-Board of Supervisors	\$17,402.21	\$795.62
109-Assessor	\$93,789.85	\$2,059.62
110-Clerk	\$48,256.16	\$5,614.23
119-Communication and Outreach	\$2,623.05	\$128.33
130-Waste Mgmt	\$19,328.19	\$1,219.09
131-Grand Jury	\$6,331.17	\$1,758.06
132-District Attorney	\$192,018.06	\$9,605.15
134-Child Support Services	\$37,409.30	\$2,149.45
135-Public Defender	\$65,758.04	\$3,439.12
136-Sheriff	\$800,487.65	\$26,383.68
137-Animal Services	\$44,512.05	\$5,992.79
138-Emergency Services	\$21,342.31	\$2,386.85
139-Probation	\$260,157.58	\$49,251.25
140-County Fire	\$220,940.38	\$13,596.06
141-Ag Commissioner	\$69,682.81	\$4,337.39
142-Planning	\$146,643.29	\$6,300.77
160-Public Health	\$363,703.30	\$23,047.22
166-Behavioral Health	\$782,057.67	\$27,711.85
180-Social Services	\$708,162.75	\$78,137.27

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Schedule 9.7

Summary of Allocated Costs (continued)

Department	Total	Warrant Reconciliation
184-Law Enforcement Medical Care	\$83,601.01	\$288.73
186-Veteran's Services	\$10,553.36	\$609.55
201-Public Works Special Services	\$19,244.51	\$397.81
205-Groundwater Sustainability	\$34,811.44	\$898.28
215-Farm Advisor	\$7,189.97	\$744.29
222-Community Parks	\$92,755.03	\$15,418.28
230-Capital Projects	\$1,671.05	-
245-Roads	\$214,491.37	\$10,914.07
266-County Wide Automation	\$1,709.71	\$102.66
290-Community Development	\$25,690.56	\$109.08
305-Parks	\$91,281.49	\$13,666.64
330-Wildlife and Grazing	\$11.17	-
331-Fish and Game	\$468.09	\$77.00
351-Emergency Medical Services	\$3,817.92	\$64.16
377-Library	\$126,852.52	\$13,544.73
405-Public Works	\$359,364.21	\$54,467.67
407-Fleet	\$66,558.73	\$7,705.93
408-Workers' Comp ISF	\$38,771.13	\$1,944.13
409-Liability Insurance ISF	\$41,834.03	\$295.15
410-Unemployment Insurance ISF	\$784.96	\$38.50
411-Medical Malpractice ISF	\$4,357.97	\$6.42
412-County Dental Plan ISF	\$1,501.50	\$6.42
425-Airports	\$89,966.36	\$9,374.16
427-Golf Courses	\$31,655.54	-
430-Los Osos Sewer System	\$27,592.42	-
720-APCD	(\$2,856.21)	(\$1,133.89)
760-Pension Trust	\$335.61	-
791-Law Library	\$2,582.32	\$795.62
999-Other	\$429,525.72	\$354,498.61

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Schedule 9.7

Summary of Allocated Costs (continued)

Department	Total	Warrant Reconciliation
Alloc Remains	\$2,638,708.85	-
Totals	\$8,954,323.25	\$794,006.60
Direct Billed	\$69,533.27	\$4,727.00
Total Full Functional Cost	\$9,023,856.52	\$798,733.60
Less Direct Billed	(\$69,533.27)	(\$4,727.00)
Less CSD Amounts	(\$608,885.13)	(\$45,258.83)
Total Receiving Department Allocation	\$5,706,729.27	\$748,747.77

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118 Talent Development
Schedule 10.1

Narrative

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

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

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118 Talent Development
Schedule 10.2

Revenue Reconciliation

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

Total per Books	-
Less General Government	-
Less Off the Top	-
Less Direct Billed	-
Difference	-

Fiscal Year FY2023-24 Actuals
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118 Talent Development
Schedule 10.3

Labor Distribution Summary

No Labor Distribution

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118 Talent Development
Schedule 10.4

Schedule of costs to be allocated

	Amount	General & Admin	Countywide Training	Not Allowed
<i>Sal Total %</i>			100.000%	0.000%
Wages and Benefits				
Salaries	\$284,776.47	-	\$284,776.47	-
Benefits	-	-	-	-
Wages and Benefits Subtotal	\$284,776.47	-	\$284,776.47	-
Service And Supplies				
SERVICES & SUPPLIES				
Services and Supplies Subtotal				
Cost Adjustments				
Cost Adjustments Subtotal				
Reallocate Admin				
Functional Costs				
<i>Exp Total %</i>		0.000%	100.000%	0.000%

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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118 Talent Development
Schedule 10.5

Service to Service Costs

Department	First Incoming	Second Incoming	Countywide Training	Not Allowed
104-County Administrative Office	\$1,318.07	\$202.08	\$1,520.15	-
112-Human Resources	\$3,093.50	\$226.28	\$3,319.77	-
114-Information Technology Department (ITD)	\$14,399.47	\$672.91	\$15,072.38	-
116-Central Services	\$515.39	\$50.61	\$565.99	-
117-Auditor-Controller-Treasurer-Tax Collector	\$6,679.03	\$159.75	\$6,838.78	-
118-Talent Development	-	\$553.63	\$553.63	-
200-Maintenance Projects	-	\$837.99	\$837.99	-
Subtotals	\$26,005.45	\$2,703.25	\$28,708.70	-
Functional Costs	\$740,770.66		\$740,770.66	
Total Allocated Costs	\$769,479.36		\$769,479.36	

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118 Talent Development
Schedule 10.6.1

Detail Allocation - Countywide Training

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	14	0.505%	\$3,875.40	-	\$3,875.40	-	\$3,875.40
111-County Counsel	19	0.686%	\$5,259.48	-	\$5,259.48	-	\$5,259.48
112-Human Resources	43	1.552%	\$11,903.02	-	\$11,903.02	-	\$11,903.02
113-Facilities Management	56	2.022%	\$15,501.61	-	\$15,501.61	-	\$15,501.61
114-Information Technology Department (ITD)	78	2.816%	\$21,591.53	-	\$21,591.53	-	\$21,591.53
116-Central Services	15	0.542%	\$4,152.22	-	\$4,152.22	-	\$4,152.22
117-Auditor-Controller-Treasurer-Tax Collector	57	2.058%	\$15,778.43	-	\$15,778.43	-	\$15,778.43
118-Talent Development	2	0.072%	\$553.63	-	\$553.63	-	\$553.63
200-Maintenance Projects	2	0.072%	\$553.63	-	\$553.63	\$2.17	\$555.80
100-Board of Supervisors	12	0.433%	\$3,321.77	-	\$3,321.77	\$13.05	\$3,334.82
109-Assessor	78	2.816%	\$21,591.53	-	\$21,591.53	\$84.82	\$21,676.35
110-Clerk	23	0.830%	\$6,366.73	-	\$6,366.73	\$25.01	\$6,391.74
119-Communication and Outreach	2	0.072%	\$553.63	-	\$553.63	\$2.17	\$555.80
130-Waste Mgmt	4	0.144%	\$1,107.26	-	\$1,107.26	\$4.35	\$1,111.61
132-District Attorney	103	3.718%	\$28,511.89	-	\$28,511.89	\$112.00	\$28,623.89
134-Child Support Services	28	1.011%	\$7,750.81	-	\$7,750.81	\$30.45	\$7,781.25
136-Sheriff	427	15.415%	\$118,199.78	-	\$118,199.78	\$464.32	\$118,664.10
137-Animal Services	20	0.722%	\$5,536.29	-	\$5,536.29	\$21.75	\$5,558.04
138-Emergency Services	7	0.253%	\$1,937.70	-	\$1,937.70	\$7.61	\$1,945.31
139-Probation	157	5.668%	\$43,459.87	-	\$43,459.87	\$170.72	\$43,630.59
141-Ag Commissioner	46	1.661%	\$12,733.47	-	\$12,733.47	\$50.02	\$12,783.49
142-Planning	96	3.466%	\$26,574.19	-	\$26,574.19	\$104.39	\$26,678.58
160-Public Health	213	7.690%	\$58,961.48	-	\$58,961.48	\$231.61	\$59,193.10
166-Behavioral Health	280	10.108%	\$77,508.05	-	\$77,508.05	\$304.47	\$77,812.52
180-Social Services	517	18.664%	\$143,113.09	-	\$143,113.09	\$562.18	\$143,675.27
186-Veteran's Services	9	0.325%	\$2,491.33	-	\$2,491.33	\$9.79	\$2,501.12
201-Public Works Special Services	7	0.253%	\$1,937.70	-	\$1,937.70	\$7.61	\$1,945.31
205-Groundwater Sustainability	1	0.036%	\$276.81	-	\$276.81	\$1.09	\$277.90
215-Farm Advisor	5	0.181%	\$1,384.07	-	\$1,384.07	\$5.44	\$1,389.51
222-Community Parks	29	1.047%	\$8,027.62	-	\$8,027.62	\$31.53	\$8,059.15

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118 Talent Development
Schedule 10.6.1

Detail Allocation - Countywide Training (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
230-Capital Projects	11	0.397%	\$3,044.96	-	\$3,044.96	\$11.96	\$3,056.92
245-Roads	89	3.213%	\$24,636.49	-	\$24,636.49	\$96.78	\$24,733.27
290-Community Development	19	0.686%	\$5,259.48	-	\$5,259.48	\$20.66	\$5,280.14
305-Parks	26	0.939%	\$7,197.18	-	\$7,197.18	\$28.27	\$7,225.45
377-Library	76	2.744%	\$21,037.90	-	\$21,037.90	\$82.64	\$21,120.54
405-Public Works	109	3.935%	\$30,172.78	-	\$30,172.78	\$118.53	\$30,291.30
407-Fleet	13	0.469%	\$3,598.59	-	\$3,598.59	\$14.14	\$3,612.72
425-Airports	26	0.939%	\$7,197.18	-	\$7,197.18	\$28.27	\$7,225.45
427-Golf Courses	19	0.686%	\$5,259.48	-	\$5,259.48	\$20.66	\$5,280.14
430-Los Osos Sewer System	12	0.433%	\$3,321.77	-	\$3,321.77	\$13.05	\$3,334.82
720-APCD	20	0.722%	\$5,536.29	-	\$5,536.29	\$21.75	\$5,558.04
Subtotals	2,770	100.000%	\$766,776.11	-	\$766,776.11	\$2,703.25	\$769,479.36
Direct Billed						-	-
Total Full Functional Cost					\$766,776.11		\$769,479.36

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

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118 Talent Development
Schedule 10.7

Summary of Allocated Costs

Department	Total	Countywide Training	Not Allowed
104-County Administrative Office	\$3,875.40	\$3,875.40	-
111-County Counsel	\$5,259.48	\$5,259.48	-
112-Human Resources	\$11,903.02	\$11,903.02	-
113-Facilities Management	\$15,501.61	\$15,501.61	-
114-Information Technology Department (ITD)	\$21,591.53	\$21,591.53	-
116-Central Services	\$4,152.22	\$4,152.22	-
117-Auditor-Controller-Treasurer-Tax Collector	\$15,778.43	\$15,778.43	-
118-Talent Development	\$553.63	\$553.63	-
200-Maintenance Projects	\$555.80	\$555.80	-
Subtotal for CSD	\$79,171.12	\$79,171.12	-
100-Board of Supervisors	\$3,334.82	\$3,334.82	-
109-Assessor	\$21,676.35	\$21,676.35	-
110-Clerk	\$6,391.74	\$6,391.74	-
119-Communication and Outreach	\$555.80	\$555.80	-
130-Waste Mgmt	\$1,111.61	\$1,111.61	-
132-District Attorney	\$28,623.89	\$28,623.89	-
134-Child Support Services	\$7,781.25	\$7,781.25	-
136-Sheriff	\$118,664.10	\$118,664.10	-
137-Animal Services	\$5,558.04	\$5,558.04	-
138-Emergency Services	\$1,945.31	\$1,945.31	-
139-Probation	\$43,630.59	\$43,630.59	-
141-Ag Commissioner	\$12,783.49	\$12,783.49	-
142-Planning	\$26,678.58	\$26,678.58	-
160-Public Health	\$59,193.10	\$59,193.10	-
166-Behavioral Health	\$77,812.52	\$77,812.52	-
180-Social Services	\$143,675.27	\$143,675.27	-
186-Veteran's Services	\$2,501.12	\$2,501.12	-
201-Public Works Special Services	\$1,945.31	\$1,945.31	-
205-Groundwater Sustainability	\$277.90	\$277.90	-

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118 Talent Development
Schedule 10.7

Summary of Allocated Costs (continued)

Department	Total	Countywide	
		Training	Not Allowed
215-Farm Advisor	\$1,389.51	\$1,389.51	-
222-Community Parks	\$8,059.15	\$8,059.15	-
230-Capital Projects	\$3,056.92	\$3,056.92	-
245-Roads	\$24,733.27	\$24,733.27	-
290-Community Development	\$5,280.14	\$5,280.14	-
305-Parks	\$7,225.45	\$7,225.45	-
377-Library	\$21,120.54	\$21,120.54	-
405-Public Works	\$30,291.30	\$30,291.30	-
407-Fleet	\$3,612.72	\$3,612.72	-
425-Airports	\$7,225.45	\$7,225.45	-
427-Golf Courses	\$5,280.14	\$5,280.14	-
430-Los Osos Sewer System	\$3,334.82	\$3,334.82	-
720-APCD	\$5,558.04	\$5,558.04	-
Totals	\$769,479.36	\$769,479.36	-
Direct Billed	-	-	-
Total Full Functional Cost	\$769,479.36	\$769,479.36	-
Less Direct Billed	-	-	-
Less CSD Amounts	(\$79,171.12)	(\$79,171.12)	-
Total Receiving Department Allocation	\$690,308.24	\$690,308.24	-

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200 Maintenance Projects
Schedule 11.1

Narrative

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

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

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200 Maintenance Projects
Schedule 11.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$105,894.62	-	\$105,894.62	-	
	Total for C/A	\$105,894.62	-	\$105,894.62	-	
REV	Outside revenues	\$6,061.31	\$2,325.89	-	\$3,735.42	
	Total for REV	\$6,061.31	\$2,325.89	-	\$3,735.42	

Total per Books	\$111,955.93
Less General Government	(\$3,735.42)
Less Off the Top	(\$2,325.89)
Less Direct Billed	(\$105,894.62)
Difference	-

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200 Maintenance Projects
Schedule 11.3

Labor Distribution Summary

No Labor Distribution

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200 Maintenance Projects
Schedule 11.4

Schedule of costs to be allocated

	Amount	General & Admin	New Government Center	New Courthouse	Health Campus	Sierra Way	Kimball Building
<i>Sal Total %</i>			0.000%	0.000%	0.000%	0.000%	0.000%
Wages and Benefits							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	-	-	-	-	-	-	-
Service And Supplies							
DIST							
MAINTENANCE COSTS	<i>PROP</i> \$3,168,067.83	-	-	-	\$91,290.82	-	\$1,913.90
Services and Supplies Subtotal	\$3,168,067.83	-	-	-	\$91,290.82	-	\$1,913.90
Cost Adjustments							
REVENUE	<i>ADJP</i> (\$6,061.31)	-	-	-	-	-	-
Cost Adjustments Subtotal	(\$6,061.31)	-	-	-	-	-	-
Reallocate Admin		-	-	-	-	-	-
Functional Costs	\$3,162,006.52	-	-	-	\$91,290.82	-	\$1,913.90
<i>Exp Total %</i>		0.000%	0.000%	0.000%	2.887%	0.000%	0.061%

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200 Maintenance Projects
Schedule 11.4

Schedule of costs to be allocated (continued)

	Amount	Atascadero Hospital	County Bank Building	Monterey Parking	Building 1200	Old Courthouse	Courthouse Annex	
	Sal Total %	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	\$3,168,067.83	\$7,495.60	-	-	\$217,715.96	\$403,320.92	\$22,198.72
Services and Supplies Subtotal		\$3,168,067.83	\$7,495.60	-	-	\$217,715.96	\$403,320.92	\$22,198.72
Cost Adjustments								
REVENUE	ADJP	(\$6,061.31)	-	-	-	-	-	-
Cost Adjustments Subtotal		(\$6,061.31)	-	-	-	-	-	-
Reallocate Admin			-	-	-	-	-	-
Functional Costs		\$3,162,006.52	\$7,495.60	-	-	\$217,715.96	\$403,320.92	\$22,198.72
	Exp Total %	0.237%	0.000%	0.000%	6.885%	12.755%	0.702%	

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200 Maintenance Projects
Schedule 11.4

Schedule of costs to be allocated (continued)

	Amount	North County	Maint Projects	Longbranch	Not Allowed	County Wide Projects
<i>Sal Total %</i>		0.000%	0.000%	0.000%	0.000%	0.000%
Wages and Benefits						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Wages and Benefits Subtotal	-	-	-	-	-	-
Service And Supplies	DIST					
MAINTENANCE COSTS	<i>PROP</i> \$3,168,067.83	-	\$1,398,939.81	\$67,378.77	\$202,373.89	\$755,439.44
Services and Supplies Subtotal	\$3,168,067.83	-	\$1,398,939.81	\$67,378.77	\$202,373.89	\$755,439.44
Cost Adjustments						
REVENUE	<i>ADJP</i> (\$6,061.31)	-	-	-	(\$3,735.42)	(\$2,325.89)
Cost Adjustments Subtotal	(\$6,061.31)	-	-	-	(\$3,735.42)	(\$2,325.89)
Reallocate Admin		-	-	-	-	-
Functional Costs	\$3,162,006.52	-	\$1,398,939.81	\$67,378.77	\$198,638.47	\$753,113.55
<i>Exp Total %</i>		0.000%	44.242%	2.131%	6.282%	23.818%

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200 Maintenance Projects
Schedule 11.5

Service to Service Costs

Department	First Incoming	Second Incoming	New Government Center	New Courthouse	Health Campus	Sierra Way	Kimball Building
104-County Administrative Office	\$3,530.52	\$537.32	-	-	\$117.44	-	\$2.46
112-Human Resources	\$3,093.50	\$226.28	-	-	\$95.85	-	\$2.01
113-Facilities Management	\$3,279.78	\$405.68	-	-	\$106.40	-	\$2.23
114-Information Technology Department (ITD)	\$54,334.80	\$2,494.83	-	-	\$1,640.74	-	\$34.40
116-Central Services	\$13,538.06	\$2,380.92	-	-	\$459.60	-	\$9.64
117-Auditor-Controller-Treasurer-Tax Collector	\$22,019.06	\$525.80	-	-	\$650.90	-	\$13.65
118-Talent Development	\$553.63	\$2.17	-	-	\$16.05	-	\$0.34
200-Maintenance Projects	-	\$4,520.39	-	-	\$130.51	-	\$2.74
Subtotals	\$100,349.34	\$11,093.39	-	-	\$3,217.48	-	\$67.45
Functional Costs	\$3,162,006.52				\$91,290.82		\$1,913.90
Total Allocated Costs	\$3,273,449.25				\$94,508.30		\$1,981.35

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200 Maintenance Projects
Schedule 11.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Atascadero Hospital	County Bank Building	Monterey Parking	Building 1200	Old Courthouse
104-County Administrative Office	\$3,530.52	\$537.32	\$9.64	-	-	\$280.09	\$518.86
112-Human Resources	\$3,093.50	\$226.28	\$7.87	-	-	\$228.58	\$423.44
113-Facilities Management	\$3,279.78	\$405.68	\$8.74	-	-	\$253.76	\$470.09
114-Information Technology Department (ITD)	\$54,334.80	\$2,494.83	\$134.72	-	-	\$3,912.93	\$7,248.74
116-Central Services	\$13,538.06	\$2,380.92	\$37.74	-	-	\$1,096.08	\$2,030.50
117-Auditor-Controller-Treasurer-Tax Collector	\$22,019.06	\$525.80	\$53.44	-	-	\$1,552.30	\$2,875.65
118-Talent Development	\$553.63	\$2.17	\$1.32	-	-	\$38.27	\$70.89
200-Maintenance Projects	-	\$4,520.39	\$10.72	-	-	\$311.25	\$576.59
Subtotals	\$100,349.34	\$11,093.39	\$264.18	-	-	\$7,673.25	\$14,214.77
Functional Costs	\$3,162,006.52		\$7,495.60			\$217,715.96	\$403,320.92
Total Allocated Costs	\$3,273,449.25		\$7,759.78			\$225,389.21	\$417,535.69

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200 Maintenance Projects
Schedule 11.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Courthouse Annex	North County	Maint Projects	Longbranch	Not Allowed
104-County Administrative Office	\$3,530.52	\$537.32	\$28.56	-	\$1,799.70	\$86.68	\$255.54
112-Human Resources	\$3,093.50	\$226.28	\$23.31	-	\$1,468.74	\$70.74	\$208.55
113-Facilities Management	\$3,279.78	\$405.68	\$25.87	-	\$1,630.53	\$78.53	\$231.52
114-Information Technology Department (ITD)	\$54,334.80	\$2,494.83	\$398.97	-	\$25,142.65	\$1,210.97	\$3,570.06
116-Central Services	\$13,538.06	\$2,380.92	\$111.76	-	\$7,042.90	\$339.22	\$1,000.04
117-Auditor-Controller-Treasurer-Tax Collector	\$22,019.06	\$525.80	\$158.28	-	\$9,974.33	\$480.41	\$1,416.28
118-Talent Development	\$553.63	\$2.17	\$3.90	-	\$245.90	\$11.84	\$34.92
200-Maintenance Projects	-	\$4,520.39	\$31.74	-	\$1,999.92	\$96.32	\$283.97
Subtotals	\$100,349.34	\$11,093.39	\$782.38	-	\$49,304.67	\$2,374.72	\$7,000.88
Functional Costs	\$3,162,006.52		\$22,198.72		\$1,398,939.81	\$67,378.77	\$198,638.47
Total Allocated Costs	\$3,273,449.25		\$22,981.10		\$1,448,244.48	\$69,753.49	\$205,639.35

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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200 Maintenance Projects
Schedule 11.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	County Wide Projects
104-County Administrative Office	\$3,530.52	\$537.32	\$968.86
112-Human Resources	\$3,093.50	\$226.28	\$790.69
113-Facilities Management	\$3,279.78	\$405.68	\$877.79
114-Information Technology Department (ITD)	\$54,334.80	\$2,494.83	\$13,535.44
116-Central Services	\$13,538.06	\$2,380.92	\$3,791.52
117-Auditor-Controller-Treasurer-Tax Collector	\$22,019.06	\$525.80	\$5,369.64
118-Talent Development	\$553.63	\$2.17	\$132.38
200-Maintenance Projects	-	\$4,520.39	\$1,076.65
Subtotals	\$100,349.34	\$11,093.39	\$26,542.97
Functional Costs	\$3,162,006.52		\$753,113.55
Total Allocated Costs	\$3,273,449.25		\$779,656.52

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200 Maintenance Projects
Schedule 11.6.1

Detail Allocation - New Government Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	7,562	7.242%	-	-	-	-	-
111-County Counsel	9,442	9.042%	-	-	-	-	-
112-Human Resources	8,836	8.462%	-	-	-	-	-
113-Facilities Management	4,353	4.169%	-	-	-	-	-
116-Central Services	257	0.246%	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	23,278	22.292%	-	-	-	-	-
100-Board of Supervisors	11,907	11.403%	-	-	-	-	-
109-Assessor	22,087	21.152%	-	-	-	-	-
110-Clerk	12,169	11.654%	-	-	-	-	-
138-Emergency Services	1,937	1.855%	-	-	-	-	-
405-Public Works	678	0.649%	-	-	-	-	-
999-Other	1,916	1.835%	-	-	-	-	-
Subtotals	104,422	100.000%	-	-	-	-	-
Direct Billed						-	-
Total Full Functional Cost						-	-

Allocation Basis: Square Footage

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

Date Printed: 12/30/2024

200 Maintenance Projects
Schedule 11.6.2

Detail Allocation - New Courthouse

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	1,020	1.576%	-	-	-	-	-
116-Central Services	3,916	6.052%	-	-	-	-	-
135-Public Defender	209	0.323%	-	-	-	-	-
139-Probation	1,648	2.547%	-	-	-	-	-
142-Planning	7,706	11.909%	-	-	-	-	-
999-Other	50,210	77.594%	-	-	-	-	-
Subtotals	64,709	100.000%	-	-	-	-	-
Direct Billed						-	-
Total Full Functional Cost						-	-

Allocation Basis: Square Footage

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

Date Printed: 12/30/2024

200 Maintenance Projects
Schedule 11.6.3

Detail Allocation - Health Campus

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	1,931	2.736%	\$2,577.37	-	\$2,577.37	-	\$2,577.37
116-Central Services	3,585	5.080%	\$4,785.01	-	\$4,785.01	-	\$4,785.01
160-Public Health	27,696	39.248%	\$36,966.73	-	\$36,966.73	\$136.36	\$37,103.09
166-Behavioral Health	37,355	52.936%	\$49,858.91	-	\$49,858.91	\$183.92	\$50,042.83
Subtotals	70,567	100.000%	\$94,188.02	-	\$94,188.02	\$320.28	\$94,508.30
Direct Billed						-	-
Total Full Functional Cost					\$94,188.02		\$94,508.30

Allocation Basis: Square Footage

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

Date Printed: 12/30/2024

200 Maintenance Projects
Schedule 11.6.4

Detail Allocation - Sierra Way

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

Allocation Basis: Square Footage

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

Date Printed: 12/30/2024

200 Maintenance Projects
Schedule 11.6.5

Detail Allocation - Kimball Building

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	120	0.675%	\$13.32	-	\$13.32	-	\$13.32
113-Facilities Management	3,323	18.679%	\$368.84	-	\$368.84	-	\$368.84
116-Central Services	799	4.491%	\$88.69	-	\$88.69	-	\$88.69
117-Auditor-Controller-Treasurer-Tax Collector	1,823	10.247%	\$202.35	-	\$202.35	-	\$202.35
200-Maintenance Projects	37	0.208%	\$4.11	-	\$4.11	-	\$4.11
130-Waste Mgmt	75	0.422%	\$8.32	-	\$8.32	\$0.04	\$8.37
201-Public Works Special Services	111	0.624%	\$12.32	-	\$12.32	\$0.06	\$12.38
222-Community Parks	1,929	10.843%	\$214.11	-	\$214.11	\$1.11	\$215.22
230-Capital Projects	191	1.074%	\$21.20	-	\$21.20	\$0.11	\$21.31
245-Roads	1,512	8.499%	\$167.83	-	\$167.83	\$0.87	\$168.70
305-Parks	3,148	17.695%	\$349.42	-	\$349.42	\$1.81	\$351.23
405-Public Works	1,854	10.422%	\$205.79	-	\$205.79	\$1.07	\$206.85
430-Los Osos Sewer System	198	1.113%	\$21.98	-	\$21.98	\$0.11	\$22.09
999-Other	2,670	15.008%	\$296.36	-	\$296.36	\$1.53	\$297.90
Subtotals	17,790	100.000%	\$1,974.64	-	\$1,974.64	\$6.71	\$1,981.35
Direct Billed						-	-
Total Full Functional Cost					\$1,974.64		\$1,981.35

Allocation Basis: Square Footage

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

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200 Maintenance Projects
Schedule 11.6.6

Detail Allocation - Atascadero Hospital

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160-Public Health	1,647	12.055%	\$932.30	-	\$932.30	\$3.17	\$935.47
166-Behavioral Health	12,015	87.945%	\$6,801.18	-	\$6,801.18	\$23.13	\$6,824.31
Subtotals	13,662	100.000%	\$7,733.48	-	\$7,733.48	\$26.30	\$7,759.78
Direct Billed						-	-
Total Full Functional Cost					\$7,733.48		\$7,759.78

Allocation Basis: Square Footage

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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200 Maintenance Projects
Schedule 11.6.7

Detail Allocation - County Bank Building

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	166	1.839%	-	-	-	-	-
116-Central Services	4,230	46.870%	-	-	-	-	-
200-Maintenance Projects	44	0.488%	-	-	-	-	-
130-Waste Mgmt	87	0.964%	-	-	-	-	-
201-Public Works Special Services	129	1.429%	-	-	-	-	-
230-Capital Projects	222	2.460%	-	-	-	-	-
245-Roads	1,759	19.490%	-	-	-	-	-
405-Public Works	2,158	23.911%	-	-	-	-	-
430-Los Osos Sewer System	230	2.548%	-	-	-	-	-
Subtotals	9,025	100.000%	-	-	-	-	-
Direct Billed						-	-
Total Full Functional Cost						-	-

Allocation Basis: Square Footage

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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200 Maintenance Projects
Schedule 11.6.8

Detail Allocation - Monterey Parking

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	9	8.257%	-	-	-	-	-
111-County Counsel	7	6.422%	-	-	-	-	-
112-Human Resources	4	3.670%	-	-	-	-	-
114-Information Technology Department (ITD)	12	11.009%	-	-	-	-	-
116-Central Services	3	2.752%	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	7	6.422%	-	-	-	-	-
109-Assessor	2	1.835%	-	-	-	-	-
132-District Attorney	1	0.917%	-	-	-	-	-
139-Probation	1	0.917%	-	-	-	-	-
142-Planning	8	7.339%	-	-	-	-	-
160-Public Health	1	0.917%	-	-	-	-	-
180-Social Services	1	0.917%	-	-	-	-	-
222-Community Parks	2	1.835%	-	-	-	-	-
305-Parks	5	4.587%	-	-	-	-	-
405-Public Works	30	27.523%	-	-	-	-	-
407-Fleet	1	0.917%	-	-	-	-	-
999-Other	15	13.761%	-	-	-	-	-
Subtotals	109	100.000%	-	-	-	-	-
Direct Billed						-	-
Total Full Functional Cost						-	-

Allocation Basis: Number of Spaces

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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200 Maintenance Projects
Schedule 11.6.9

Detail Allocation - Building 1200

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111-County Counsel	157	0.309%	\$694.28	-	\$694.28	-	\$694.28
112-Human Resources	120	0.236%	\$530.66	-	\$530.66	-	\$530.66
113-Facilities Management	19,786	38.953%	\$87,497.55	-	\$87,497.55	-	\$87,497.55
114-Information Technology Department (ITD)	1,232	2.425%	\$5,448.14	-	\$5,448.14	-	\$5,448.14
117-Auditor-Controller-Treasurer-Tax Collector	2,381	4.687%	\$10,529.25	-	\$10,529.25	-	\$10,529.25
109-Assessor	395	0.778%	\$1,746.77	-	\$1,746.77	\$11.13	\$1,757.89
110-Clerk	5,821	11.460%	\$25,741.60	-	\$25,741.60	\$163.95	\$25,905.55
132-District Attorney	638	1.256%	\$2,821.36	-	\$2,821.36	\$17.97	\$2,839.33
136-Sheriff	305	0.600%	\$1,348.77	-	\$1,348.77	\$8.59	\$1,357.36
137-Animal Services	259	0.510%	\$1,145.35	-	\$1,145.35	\$7.29	\$1,152.64
138-Emergency Services	2,975	5.857%	\$13,156.03	-	\$13,156.03	\$83.79	\$13,239.82
139-Probation	299	0.589%	\$1,322.24	-	\$1,322.24	\$8.42	\$1,330.66
142-Planning	632	1.244%	\$2,794.83	-	\$2,794.83	\$17.80	\$2,812.63
160-Public Health	7,598	14.958%	\$33,599.84	-	\$33,599.84	\$214.00	\$33,813.84
305-Parks	120	0.236%	\$530.66	-	\$530.66	\$3.38	\$534.04
377-Library	3,101	6.105%	\$13,713.23	-	\$13,713.23	\$87.34	\$13,800.57
405-Public Works	1,200	2.362%	\$5,306.63	-	\$5,306.63	\$33.80	\$5,340.43
999-Other	3,776	7.434%	\$16,698.21	-	\$16,698.21	\$106.35	\$16,804.56
Subtotals	50,795	100.000%	\$224,625.39	-	\$224,625.39	\$763.82	\$225,389.21
Direct Billed						-	-
Total Full Functional Cost					\$224,625.39		\$225,389.21

Allocation Basis: Square Footage

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

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200 Maintenance Projects
Schedule 11.6.10

Detail Allocation - Old Courthouse

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	673	1.053%	\$4,382.96	-	\$4,382.96	-	\$4,382.96
114-Information Technology Department (ITD)	24,165	37.820%	\$157,376.27	-	\$157,376.27	-	\$157,376.27
200-Maintenance Projects	176	0.275%	\$1,146.21	-	\$1,146.21	-	\$1,146.21
130-Waste Mgmt	353	0.552%	\$2,298.94	-	\$2,298.94	\$12.85	\$2,311.78
132-District Attorney	1,238	1.938%	\$8,062.56	-	\$8,062.56	\$45.05	\$8,107.62
142-Planning	19,104	29.899%	\$124,416.15	-	\$124,416.15	\$695.25	\$125,111.40
201-Public Works Special Services	521	0.815%	\$3,393.05	-	\$3,393.05	\$18.96	\$3,412.01
230-Capital Projects	897	1.404%	\$5,841.78	-	\$5,841.78	\$32.64	\$5,874.42
245-Roads	7,114	11.134%	\$46,330.43	-	\$46,330.43	\$258.90	\$46,589.33
405-Public Works	8,725	13.655%	\$56,822.18	-	\$56,822.18	\$317.53	\$57,139.71
430-Los Osos Sewer System	929	1.454%	\$6,050.18	-	\$6,050.18	\$33.81	\$6,083.99
Subtotals	63,895	100.000%	\$416,120.70	-	\$416,120.70	\$1,414.99	\$417,535.69
Direct Billed						-	-
Total Full Functional Cost					\$416,120.70		\$417,535.69

Allocation Basis: Square Footage

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200 Maintenance Projects
Schedule 11.6.11

Detail Allocation - Courthouse Annex

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	1,208	2.755%	\$630.98	-	\$630.98	-	\$630.98
116-Central Services	2,151	4.906%	\$1,123.54	-	\$1,123.54	-	\$1,123.54
200-Maintenance Projects	29	0.066%	\$15.15	-	\$15.15	-	\$15.15
130-Waste Mgmt	58	0.132%	\$30.30	-	\$30.30	\$0.11	\$30.41
132-District Attorney	26,739	60.981%	\$13,966.64	-	\$13,966.64	\$51.47	\$14,018.11
136-Sheriff	1,215	2.771%	\$634.63	-	\$634.63	\$2.34	\$636.97
201-Public Works Special Services	85	0.194%	\$44.40	-	\$44.40	\$0.16	\$44.56
230-Capital Projects	147	0.335%	\$76.78	-	\$76.78	\$0.28	\$77.07
245-Roads	1,165	2.657%	\$608.52	-	\$608.52	\$2.24	\$610.76
405-Public Works	1,429	3.259%	\$746.41	-	\$746.41	\$2.75	\$749.16
430-Los Osos Sewer System	152	0.347%	\$79.39	-	\$79.39	\$0.29	\$79.69
999-Other	9,470	21.597%	\$4,946.48	-	\$4,946.48	\$18.23	\$4,964.71
Subtotals	43,848	100.000%	\$22,903.22	-	\$22,903.22	\$77.88	\$22,981.10
Direct Billed						-	-
Total Full Functional Cost					\$22,903.22		\$22,981.10

Allocation Basis: Square Footage

COUNTY OF SAN LUIS OBISPO COST ALLOCATION PLAN
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200 Maintenance Projects
Schedule 11.6.12

Detail Allocation - North County

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

Allocation Basis: Square Footage

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200 Maintenance Projects
Schedule 11.6.13

Detail Allocation - Maint Projects

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	74,401	5.318%	\$76,762.08	-	\$76,762.08	-	\$76,762.08
116-Central Services	89,372	6.389%	\$92,208.73	-	\$92,208.73	-	\$92,208.73
110-Clerk	85,257	6.094%	\$87,962.97	(\$85,257.25)	\$2,705.72	\$338.77	\$3,044.49
132-District Attorney	33,726	2.411%	\$34,796.72	-	\$34,796.72	\$134.01	\$34,930.73
136-Sheriff	331,609	23.704%	\$342,133.14	(\$20,637.37)	\$321,495.77	\$1,317.66	\$322,813.42
137-Animal Services	155	0.011%	\$160.19	-	\$160.19	\$0.62	\$160.80
139-Probation	76,803	5.490%	\$79,240.71	-	\$79,240.71	\$305.18	\$79,545.89
140-County Fire	253,328	18.109%	\$261,367.11	-	\$261,367.11	\$1,006.60	\$262,373.72
160-Public Health	42,874	3.065%	\$44,234.44	-	\$44,234.44	\$170.36	\$44,404.80
166-Behavioral Health	169	0.012%	\$174.84	-	\$174.84	\$0.67	\$175.51
180-Social Services	47,622	3.404%	\$49,133.58	-	\$49,133.58	\$189.23	\$49,322.81
222-Community Parks	66,119	4.726%	\$68,216.83	-	\$68,216.83	\$262.72	\$68,479.56
245-Roads	133,961	9.576%	\$138,211.91	-	\$138,211.91	\$532.29	\$138,744.20
377-Library	154,441	11.040%	\$159,341.97	-	\$159,341.97	\$613.67	\$159,955.65
405-Public Works	1,320	0.094%	\$1,362.10	-	\$1,362.10	\$5.25	\$1,367.34
407-Fleet	7,782	0.556%	\$8,029.20	-	\$8,029.20	\$30.92	\$8,060.12
Subtotals	1,398,940	100.000%	\$1,443,336.52	(\$105,894.62)	\$1,337,441.90	\$4,907.96	\$1,342,349.86
Direct Billed					\$105,894.62		\$105,894.62
Total Full Functional Cost					\$1,443,336.52		\$1,448,244.48

Allocation Basis: Actual Costs

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200 Maintenance Projects
Schedule 11.6.14

Detail Allocation - Longbranch

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
166-Behavioral Health	7,428	100.000%	\$69,517.10	-	\$69,517.10	\$236.39	\$69,753.49
Subtotals	7,428	100.000%	\$69,517.10	-	\$69,517.10	\$236.39	\$69,753.49
Direct Billed						-	-
Total Full Functional Cost					\$69,517.10		\$69,753.49

Allocation Basis: Square Footage

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200 Maintenance Projects
Schedule 11.6.15

Detail Allocation - County Wide Projects

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	3,961,968	0.577%	\$4,481.95	-	\$4,481.95	-	\$4,481.95
111-County Counsel	5,089,122	0.741%	\$5,757.04	-	\$5,757.04	-	\$5,757.04
112-Human Resources	10,124,378	1.474%	\$11,453.15	-	\$11,453.15	-	\$11,453.15
113-Facilities Management	10,227,614	1.489%	\$11,569.93	-	\$11,569.93	-	\$11,569.93
114-Information Technology Department (ITD)	22,452,432	3.269%	\$25,399.19	-	\$25,399.19	-	\$25,399.19
116-Central Services	3,116,019	0.454%	\$3,524.98	-	\$3,524.98	-	\$3,524.98
117-Auditor-Controller-Treasurer-Tax Collector	9,840,176	1.433%	\$11,131.64	-	\$11,131.64	-	\$11,131.64
118-Talent Development	740,771	0.108%	\$837.99	-	\$837.99	-	\$837.99
200-Maintenance Projects	2,965,694	0.432%	\$3,354.92	-	\$3,354.92	-	\$3,354.92
100-Board of Supervisors	2,075,005	0.302%	\$2,347.34	-	\$2,347.34	\$8.87	\$2,356.20
109-Assessor	12,014,842	1.749%	\$13,591.72	-	\$13,591.72	\$51.34	\$13,643.06
110-Clerk	4,237,228	0.617%	\$4,793.34	-	\$4,793.34	\$18.11	\$4,811.45
119-Communication and Outreach	303,775	0.044%	\$343.64	-	\$343.64	\$1.30	\$344.94
130-Waste Mgmt	1,834,656	0.267%	\$2,075.44	-	\$2,075.44	\$7.84	\$2,083.28
131-Grand Jury	99,795	0.015%	\$112.89	-	\$112.89	\$0.43	\$113.32
132-District Attorney	22,491,561	3.275%	\$25,443.45	-	\$25,443.45	\$96.11	\$25,539.56
134-Child Support Services	4,564,939	0.665%	\$5,164.06	-	\$5,164.06	\$19.51	\$5,183.57
135-Public Defender	8,716,407	1.269%	\$9,860.39	-	\$9,860.39	\$37.24	\$9,897.63
136-Sheriff	103,772,824	15.108%	\$117,392.42	-	\$117,392.42	\$443.42	\$117,835.84
137-Animal Services	3,516,064	0.512%	\$3,977.53	-	\$3,977.53	\$15.02	\$3,992.55
138-Emergency Services	2,000,771	0.291%	\$2,263.36	-	\$2,263.36	\$8.55	\$2,271.91
139-Probation	27,975,488	4.073%	\$31,647.11	-	\$31,647.11	\$119.54	\$31,766.65
140-County Fire	28,228,648	4.110%	\$31,933.50	-	\$31,933.50	\$120.62	\$32,054.12
141-Ag Commissioner	7,761,873	1.130%	\$8,780.58	-	\$8,780.58	\$33.17	\$8,813.74
142-Planning	17,818,820	2.594%	\$20,157.44	-	\$20,157.44	\$76.14	\$20,233.58
160-Public Health	40,957,803	5.963%	\$46,333.28	-	\$46,333.28	\$175.01	\$46,508.30
166-Behavioral Health	103,707,448	15.099%	\$117,318.47	-	\$117,318.47	\$443.14	\$117,761.60
180-Social Services	85,352,414	12.426%	\$96,554.44	-	\$96,554.44	\$364.71	\$96,919.14

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200 Maintenance Projects
Schedule 11.6.15

Detail Allocation - County Wide Projects (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
184-Law Enforcement Medical Care	13,197,584	1.921%	\$14,929.69	-	\$14,929.69	\$56.39	\$14,986.08
186-Veteran's Services	1,150,743	0.168%	\$1,301.77	-	\$1,301.77	\$4.92	\$1,306.69
201-Public Works Special Services	2,696,542	0.393%	\$3,050.45	-	\$3,050.45	\$11.52	\$3,061.97
205-Groundwater Sustainability	5,068,043	0.738%	\$5,733.20	-	\$5,733.20	\$21.66	\$5,754.85
215-Farm Advisor	640,958	0.093%	\$725.08	-	\$725.08	\$2.74	\$727.82
222-Community Parks	6,115,799	0.890%	\$6,918.46	-	\$6,918.46	\$26.13	\$6,944.60
245-Roads	26,430,244	3.848%	\$29,899.06	-	\$29,899.06	\$112.94	\$30,012.00
290-Community Development	3,584,250	0.522%	\$4,054.66	-	\$4,054.66	\$15.32	\$4,069.98
305-Parks	6,860,976	0.999%	\$7,761.44	-	\$7,761.44	\$29.32	\$7,790.76
330-Wildlife and Grazing	1,783	0.000%	\$2.02	-	\$2.02	\$0.01	\$2.02
331-Fish and Game	34,835	0.005%	\$39.41	-	\$39.41	\$0.15	\$39.56
351-Emergency Medical Services	597,000	0.087%	\$675.35	-	\$675.35	\$2.55	\$677.90
377-Library	11,390,513	1.658%	\$12,885.45	-	\$12,885.45	\$48.67	\$12,934.12
405-Public Works	26,505,824	3.859%	\$29,984.56	-	\$29,984.56	\$113.26	\$30,097.82
407-Fleet	6,317,945	0.920%	\$7,147.14	-	\$7,147.14	\$27.00	\$7,174.14
408-Workers' Comp ISF	5,182,531	0.755%	\$5,862.71	-	\$5,862.71	\$22.14	\$5,884.85
409-Liability Insurance ISF	6,526,012	0.950%	\$7,382.51	-	\$7,382.51	\$27.89	\$7,410.40
410-Unemployment Insurance ISF	105,372	0.015%	\$119.20	-	\$119.20	\$0.45	\$119.65
411-Medical Malpractice ISF	692,441	0.101%	\$783.32	-	\$783.32	\$2.96	\$786.28
412-County Dental Plan ISF	236,395	0.034%	\$267.42	-	\$267.42	\$1.01	\$268.43
425-Airports	8,875,310	1.292%	\$10,040.14	-	\$10,040.14	\$37.92	\$10,078.07
427-Golf Courses	4,593,103	0.669%	\$5,195.92	-	\$5,195.92	\$19.63	\$5,215.55
430-Los Osos Sewer System	4,114,186	0.599%	\$4,654.15	-	\$4,654.15	\$17.58	\$4,671.73
Subtotals	686,866,924	100.000%	\$777,014.34	-	\$777,014.34	\$2,642.18	\$779,656.52
Direct Billed				-			-
Total Full Functional Cost					\$777,014.34		\$779,656.52

Allocation Basis: Annual Departmental Expenditures

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

Date Printed: 12/30/2024

200 Maintenance Projects
Schedule 11.7

Summary of Allocated Costs

Department	Total	New Government					
		Maint Projects	Center	New Courthouse	Health Campus	Sierra Way	Kimball Building
104-County Administrative Office	\$4,481.95	-	-	-	-	-	-
111-County Counsel	\$6,451.33	-	-	-	-	-	-
112-Human Resources	\$11,997.13	-	-	-	-	-	\$13.32
113-Facilities Management	\$107,027.63	-	-	-	\$2,577.37	-	\$368.84
114-Information Technology Department (ITD)	\$264,985.68	\$76,762.08	-	-	-	-	-
116-Central Services	\$101,730.95	\$92,208.73	-	-	\$4,785.01	-	\$88.69
117-Auditor-Controller-Treasurer-Tax Collector	\$21,863.24	-	-	-	-	-	\$202.35
118-Talent Development	\$837.99	-	-	-	-	-	-
200-Maintenance Projects	\$4,520.39	-	-	-	-	-	\$4.11
Subtotal for CSD	\$523,896.29	\$168,970.81	-	-	\$7,362.38	-	\$677.30
100-Board of Supervisors	\$2,356.20	-	-	-	-	-	-
109-Assessor	\$15,400.95	-	-	-	-	-	-
110-Clerk	\$33,761.49	\$3,044.49	-	-	-	-	-
119-Communication and Outreach	\$344.94	-	-	-	-	-	-
130-Waste Mgmt	\$4,433.84	-	-	-	-	-	\$8.37
131-Grand Jury	\$113.32	-	-	-	-	-	-
132-District Attorney	\$85,435.34	\$34,930.73	-	-	-	-	-
134-Child Support Services	\$5,183.57	-	-	-	-	-	-
135-Public Defender	\$9,897.63	-	-	-	-	-	-
136-Sheriff	\$442,643.60	\$322,813.42	-	-	-	-	-
137-Animal Services	\$5,306.00	\$160.80	-	-	-	-	-
138-Emergency Services	\$15,511.73	-	-	-	-	-	-
139-Probation	\$112,643.20	\$79,545.89	-	-	-	-	-
140-County Fire	\$294,427.83	\$262,373.72	-	-	-	-	-
141-Ag Commissioner	\$8,813.74	-	-	-	-	-	-
142-Planning	\$148,157.60	-	-	-	-	-	-
160-Public Health	\$162,765.50	\$44,404.80	-	-	\$37,103.09	-	-
166-Behavioral Health	\$244,557.74	\$175.51	-	-	\$50,042.83	-	-

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

Date Printed: 12/30/2024

200 Maintenance Projects
Schedule 11.7

Summary of Allocated Costs (continued)

Department	Total	New Government					
		Maint Projects	Center	New Courthouse	Health Campus	Sierra Way	Kimball Building
180-Social Services	\$146,241.95	\$49,322.81	-	-	-	-	-
184-Law Enforcement Medical Care	\$14,986.08	-	-	-	-	-	-
186-Veteran's Services	\$1,306.69	-	-	-	-	-	-
201-Public Works Special Services	\$6,530.93	-	-	-	-	-	\$12.38
205-Groundwater Sustainability	\$5,754.85	-	-	-	-	-	-
215-Farm Advisor	\$727.82	-	-	-	-	-	-
222-Community Parks	\$75,639.38	\$68,479.56	-	-	-	-	\$215.22
230-Capital Projects	\$5,972.80	-	-	-	-	-	\$21.31
245-Roads	\$216,124.98	\$138,744.20	-	-	-	-	\$168.70
290-Community Development	\$4,069.98	-	-	-	-	-	-
305-Parks	\$8,676.03	-	-	-	-	-	\$351.23
330-Wildlife and Grazing	\$2.02	-	-	-	-	-	-
331-Fish and Game	\$39.56	-	-	-	-	-	-
351-Emergency Medical Services	\$677.90	-	-	-	-	-	-
377-Library	\$186,690.34	\$159,955.65	-	-	-	-	-
405-Public Works	\$94,901.32	\$1,367.34	-	-	-	-	\$206.85
407-Fleet	\$15,234.26	\$8,060.12	-	-	-	-	-
408-Workers' Comp ISF	\$5,884.85	-	-	-	-	-	-
409-Liability Insurance ISF	\$7,410.40	-	-	-	-	-	-
410-Unemployment Insurance ISF	\$119.65	-	-	-	-	-	-
411-Medical Malpractice ISF	\$786.28	-	-	-	-	-	-
412-County Dental Plan ISF	\$268.43	-	-	-	-	-	-
425-Airports	\$10,078.07	-	-	-	-	-	-
427-Golf Courses	\$5,215.55	-	-	-	-	-	-
430-Los Osos Sewer System	\$10,857.50	-	-	-	-	-	\$22.09
999-Other	\$22,067.17	-	-	-	-	-	\$297.90
Alloc Remains	\$205,639.35	-	-	-	-	-	-

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

Date Printed: 12/30/2024

200 Maintenance Projects
Schedule 11.7

Summary of Allocated Costs (continued)

Department	Total	New Government					Sierra Way	Kimball Building
		Maint Projects	Center	New Courthouse	Health Campus			
Totals	\$3,167,554.63	\$1,342,349.86	-	-	\$94,508.30		-	\$1,981.35
Direct Billed	\$105,894.62	\$105,894.62	-	-	-		-	-
Total Full Functional Cost	\$3,273,449.25	\$1,448,244.48	-	-	\$94,508.30		-	\$1,981.35
Less Direct Billed	(\$105,894.62)	(\$105,894.62)	-	-	-		-	-
Less CSD Amounts	(\$523,896.29)	(\$168,970.81)	-	-	(\$7,362.38)		-	(\$677.30)
Total Receiving Department Allocation	\$2,438,019.00	\$1,173,379.04	-	-	\$87,145.92		-	\$1,304.05

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

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200 Maintenance Projects
Schedule 11.7

Summary of Allocated Costs (continued)

Department	Total	Atascadero Hospital	County Bank Building	Monterey Parking	Building 1200	Old Courthouse	Courthouse Annex
104-County Administrative Office	\$4,481.95	-	-	-	-	-	-
111-County Counsel	\$6,451.33	-	-	-	\$694.28	-	-
112-Human Resources	\$11,997.13	-	-	-	\$530.66	-	-
113-Facilities Management	\$107,027.63	-	-	-	\$87,497.55	\$4,382.96	\$630.98
114-Information Technology Department (ITD)	\$264,985.68	-	-	-	\$5,448.14	\$157,376.27	-
116-Central Services	\$101,730.95	-	-	-	-	-	\$1,123.54
117-Auditor-Controller-Treasurer-Tax Collector	\$21,863.24	-	-	-	\$10,529.25	-	-
118-Talent Development	\$837.99	-	-	-	-	-	-
200-Maintenance Projects	\$4,520.39	-	-	-	-	\$1,146.21	\$15.15
Subtotal for CSD	\$523,896.29	-	-	-	\$104,699.89	\$162,905.44	\$1,769.66
100-Board of Supervisors	\$2,356.20	-	-	-	-	-	-
109-Assessor	\$15,400.95	-	-	-	\$1,757.89	-	-
110-Clerk	\$33,761.49	-	-	-	\$25,905.55	-	-
119-Communication and Outreach	\$344.94	-	-	-	-	-	-
130-Waste Mgmt	\$4,433.84	-	-	-	-	\$2,311.78	\$30.41
131-Grand Jury	\$113.32	-	-	-	-	-	-
132-District Attorney	\$85,435.34	-	-	-	\$2,839.33	\$8,107.62	\$14,018.11
134-Child Support Services	\$5,183.57	-	-	-	-	-	-
135-Public Defender	\$9,897.63	-	-	-	-	-	-
136-Sheriff	\$442,643.60	-	-	-	\$1,357.36	-	\$636.97
137-Animal Services	\$5,306.00	-	-	-	\$1,152.64	-	-
138-Emergency Services	\$15,511.73	-	-	-	\$13,239.82	-	-
139-Probation	\$112,643.20	-	-	-	\$1,330.66	-	-
140-County Fire	\$294,427.83	-	-	-	-	-	-
141-Ag Commissioner	\$8,813.74	-	-	-	-	-	-
142-Planning	\$148,157.60	-	-	-	\$2,812.63	\$125,111.40	-
160-Public Health	\$162,765.50	\$935.47	-	-	\$33,813.84	-	-
166-Behavioral Health	\$244,557.74	\$6,824.31	-	-	-	-	-

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

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200 Maintenance Projects
Schedule 11.7

Summary of Allocated Costs (continued)

Department	Total	Atascadero Hospital	County Bank Building	Monterey Parking	Building 1200	Old Courthouse	Courthouse Annex
180-Social Services	\$146,241.95	-	-	-	-	-	-
184-Law Enforcement Medical Care	\$14,986.08	-	-	-	-	-	-
186-Veteran's Services	\$1,306.69	-	-	-	-	-	-
201-Public Works Special Services	\$6,530.93	-	-	-	-	\$3,412.01	\$44.56
205-Groundwater Sustainability	\$5,754.85	-	-	-	-	-	-
215-Farm Advisor	\$727.82	-	-	-	-	-	-
222-Community Parks	\$75,639.38	-	-	-	-	-	-
230-Capital Projects	\$5,972.80	-	-	-	-	\$5,874.42	\$77.07
245-Roads	\$216,124.98	-	-	-	-	\$46,589.33	\$610.76
290-Community Development	\$4,069.98	-	-	-	-	-	-
305-Parks	\$8,676.03	-	-	-	\$534.04	-	-
330-Wildlife and Grazing	\$2.02	-	-	-	-	-	-
331-Fish and Game	\$39.56	-	-	-	-	-	-
351-Emergency Medical Services	\$677.90	-	-	-	-	-	-
377-Library	\$186,690.34	-	-	-	\$13,800.57	-	-
405-Public Works	\$94,901.32	-	-	-	\$5,340.43	\$57,139.71	\$749.16
407-Fleet	\$15,234.26	-	-	-	-	-	-
408-Workers' Comp ISF	\$5,884.85	-	-	-	-	-	-
409-Liability Insurance ISF	\$7,410.40	-	-	-	-	-	-
410-Unemployment Insurance ISF	\$119.65	-	-	-	-	-	-
411-Medical Malpractice ISF	\$786.28	-	-	-	-	-	-
412-County Dental Plan ISF	\$268.43	-	-	-	-	-	-
425-Airports	\$10,078.07	-	-	-	-	-	-
427-Golf Courses	\$5,215.55	-	-	-	-	-	-
430-Los Osos Sewer System	\$10,857.50	-	-	-	-	\$6,083.99	\$79.69
999-Other	\$22,067.17	-	-	-	\$16,804.56	-	\$4,964.71
Alloc Remains	\$205,639.35	-	-	-	-	-	-

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

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200 Maintenance Projects
Schedule 11.7

Summary of Allocated Costs (continued)

Department	Total	Atascadero Hospital	County Bank Building	Monterey Parking	Building 1200	Old Courthouse	Courthouse Annex
Totals	\$3,167,554.63	\$7,759.78	-	-	\$225,389.21	\$417,535.69	\$22,981.10
Direct Billed	\$105,894.62	-	-	-	-	-	-
Total Full Functional Cost	\$3,273,449.25	\$7,759.78	-	-	\$225,389.21	\$417,535.69	\$22,981.10
Less Direct Billed	(\$105,894.62)	-	-	-	-	-	-
Less CSD Amounts	(\$523,896.29)	-	-	-	(\$104,699.89)	(\$162,905.44)	(\$1,769.66)
Total Receiving Department Allocation	\$2,438,019.00	\$7,759.78	-	-	\$120,689.32	\$254,630.25	\$21,211.44

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

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200 Maintenance Projects
Schedule 11.7

Summary of Allocated Costs (continued)

Department	Total	North County	Longbranch	Not Allowed	County Wide Projects
104-County Administrative Office	\$4,481.95	-	-	-	\$4,481.95
111-County Counsel	\$6,451.33	-	-	-	\$5,757.04
112-Human Resources	\$11,997.13	-	-	-	\$11,453.15
113-Facilities Management	\$107,027.63	-	-	-	\$11,569.93
114-Information Technology Department (ITD)	\$264,985.68	-	-	-	\$25,399.19
116-Central Services	\$101,730.95	-	-	-	\$3,524.98
117-Auditor-Controller-Treasurer-Tax Collector	\$21,863.24	-	-	-	\$11,131.64
118-Talent Development	\$837.99	-	-	-	\$837.99
200-Maintenance Projects	\$4,520.39	-	-	-	\$3,354.92
Subtotal for CSD	\$523,896.29	-	-	-	\$77,510.80
100-Board of Supervisors	\$2,356.20	-	-	-	\$2,356.20
109-Assessor	\$15,400.95	-	-	-	\$13,643.06
110-Clerk	\$33,761.49	-	-	-	\$4,811.45
119-Communication and Outreach	\$344.94	-	-	-	\$344.94
130-Waste Mgmt	\$4,433.84	-	-	-	\$2,083.28
131-Grand Jury	\$113.32	-	-	-	\$113.32
132-District Attorney	\$85,435.34	-	-	-	\$25,539.56
134-Child Support Services	\$5,183.57	-	-	-	\$5,183.57
135-Public Defender	\$9,897.63	-	-	-	\$9,897.63
136-Sheriff	\$442,643.60	-	-	-	\$117,835.84
137-Animal Services	\$5,306.00	-	-	-	\$3,992.55
138-Emergency Services	\$15,511.73	-	-	-	\$2,271.91
139-Probation	\$112,643.20	-	-	-	\$31,766.65
140-County Fire	\$294,427.83	-	-	-	\$32,054.12
141-Ag Commissioner	\$8,813.74	-	-	-	\$8,813.74
142-Planning	\$148,157.60	-	-	-	\$20,233.58
160-Public Health	\$162,765.50	-	-	-	\$46,508.30
166-Behavioral Health	\$244,557.74	-	\$69,753.49	-	\$117,761.60

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

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200 Maintenance Projects
Schedule 11.7

Summary of Allocated Costs (continued)

Department	Total	North County	Longbranch	Not Allowed	County Wide Projects
180-Social Services	\$146,241.95	-	-	-	\$96,919.14
184-Law Enforcement Medical Care	\$14,986.08	-	-	-	\$14,986.08
186-Veteran's Services	\$1,306.69	-	-	-	\$1,306.69
201-Public Works Special Services	\$6,530.93	-	-	-	\$3,061.97
205-Groundwater Sustainability	\$5,754.85	-	-	-	\$5,754.85
215-Farm Advisor	\$727.82	-	-	-	\$727.82
222-Community Parks	\$75,639.38	-	-	-	\$6,944.60
230-Capital Projects	\$5,972.80	-	-	-	-
245-Roads	\$216,124.98	-	-	-	\$30,012.00
290-Community Development	\$4,069.98	-	-	-	\$4,069.98
305-Parks	\$8,676.03	-	-	-	\$7,790.76
330-Wildlife and Grazing	\$2.02	-	-	-	\$2.02
331-Fish and Game	\$39.56	-	-	-	\$39.56
351-Emergency Medical Services	\$677.90	-	-	-	\$677.90
377-Library	\$186,690.34	-	-	-	\$12,934.12
405-Public Works	\$94,901.32	-	-	-	\$30,097.82
407-Fleet	\$15,234.26	-	-	-	\$7,174.14
408-Workers' Comp ISF	\$5,884.85	-	-	-	\$5,884.85
409-Liability Insurance ISF	\$7,410.40	-	-	-	\$7,410.40
410-Unemployment Insurance ISF	\$119.65	-	-	-	\$119.65
411-Medical Malpractice ISF	\$786.28	-	-	-	\$786.28
412-County Dental Plan ISF	\$268.43	-	-	-	\$268.43
425-Airports	\$10,078.07	-	-	-	\$10,078.07
427-Golf Courses	\$5,215.55	-	-	-	\$5,215.55
430-Los Osos Sewer System	\$10,857.50	-	-	-	\$4,671.73
999-Other	\$22,067.17	-	-	-	-
Alloc Remains	\$205,639.35	-	-	\$205,639.35	-

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

Date Printed: 12/30/2024

200 Maintenance Projects
Schedule 11.7

Summary of Allocated Costs (continued)

Department	Total	North County	Longbranch	Not Allowed	County Wide Projects
Totals	\$3,167,554.63	-	\$69,753.49	-	\$779,656.52
Direct Billed	\$105,894.62	-	-	-	-
Total Full Functional Cost	\$3,273,449.25	-	\$69,753.49	-	\$779,656.52
Less Direct Billed	(\$105,894.62)	-	-	-	-
Less CSD Amounts	(\$523,896.29)	-	-	-	(\$77,510.80)
Total Receiving Department Allocation	\$2,438,019.00	-	\$69,753.49	-	\$702,145.72

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 2022-2023	ACQUISITIONS DURING FYE 2023-2024	DISPOSALS DURING FYE 2023-2024	RECLASSIFICATIONS DURING FYE 2023-2024	DEPRECIABLE BUILDINGS FYE 2023-2024
Multiple Use Buildings	61,011,671	1,516,512	-	-	62,528,183
Single Department Use Buildings	53,931,325	20,483,893	179,469	-	74,235,750
Leased to Tenants	1,563,707	-	-	-	1,563,707
Enterprise and ISF	47,307,874	1,797,731	32,070	-	49,073,535
Other Funded, Department Owned	27,772,062	-	1,243,473	-	26,528,590
Social Services Building	7,938,381	-	-	-	7,938,381
Grant and Public Facilities Fees Funding	54,316,378	206,065	-	-	54,522,442
	253,841,398	24,004,201	1,455,012	-	276,390,587
Structures					
Single Department	7,608,681	1,552,294	-	-	9,160,976
Multiple Use Structure	2,851,860			-	2,851,860
Enterprise and ISF	100,062,732	2,251,716	10,019,931	-	92,294,517
Not Included in CCAP (Other funded)	21,801,101	1,446,003	-	-	23,247,103
	124,098,664	9,630,743	1,405,033	-	132,324,375

For the New Government Center, interest expense has been added to depreciation for allocation to the departments occupying the building. The total amount allocated in 2023-2024 is \$899,912 which includes depreciation (\$710,660) plus interest (\$189,253). The interest expense has decreased significantly from previous years due to a refunding of the County's previous bond issuance. Please see Appendix C-2 for a schedule with calculations.

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

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

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

Class(es)	Grouping	FYE2023	Acquisitions	Transfers	Retirements	FYE2024
4000	Computing Assets	4,310,677.74	1,058,695.85	-	(729,316.07)	4,640,057.52
4100	Software	9,168,908.50	-	-	(2,312,413.06)	6,856,495.44
5000-5902	Other Assets	7,940,571.07	364,910.48	-	(723,666.26)	7,581,815.29

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

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

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

The reserve categories for each of the four self-insurance trust funds as of June 30, 2024 are as follows (in thousands):

<u>Trust</u>	<u>Insured</u>	<u>IBNR/Claims Payable</u>	<u>Reserve Category Catastrophic</u>
1. Self-insured Liability	3,626	1,250	2,525
2. Workers' Compensation	16,424	4,059	5,664
3. Unemployment Insurance	-0-	-0-	633
4. Dental Plan	-0-	-0-	578

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

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

**San Luis Obispo County
Space Utilization Report
As of 6/30/2024**

Location	Org	Description	Square Ft	Percent	Total Square Footage
San Luis Obispo	Katcho Achadjian Govt Center 1055 Monterey				104,422
	100		11,907	11.40%	
	105		838	0.80%	
	109		22,087	21.15%	
	110		12,169	11.65%	
	138		1,937	1.86%	
	405		678	0.65%	
	116		2,173	2.08%	
	113		4,353	4.17%	
	112		7,998	7.66%	
	111		9,442	9.04%	
	117		23,278	22.29%	
	104		7,562	7.24%	
Total			104,422	100.00%	
San Luis Obispo	Old County Courthouse 976 Osos				63,895
	132		1,238	1.94%	
	142		19,104	29.90%	
	405		19,388	30.34%	
	114		24,165	37.82%	
Total			63,895	100.00%	
San Luis Obispo	Courthouse Annex 1035 Palm St				43,848
	113		1,098	2.50%	
	116		2,151	4.91%	
	132		26,739	60.98%	
	136		1,215	2.77%	
	405		3,175	7.24%	
	999		9,470	21.60%	
Total			43,848	100.00%	
San Luis Obispo	New Courthouse 1050 Monterey St.				64,709
	113		1,020	1.58%	
	116		3,916	6.05%	
	139		1,648	2.55%	
	142		7,706	11.91%	
	135		209	0.32%	
	999		50,210	77.59%	
Total			64,709	100.00%	

**San Luis Obispo County
Space Utilization Report
As of 6/30/2024**

Location	Org	Description	Square Ft	Percent	Total Square Footage
San Luis Obispo		Health Complex			70,567
	113		1,931	2.74%	
	116		3,585	5.08%	
	160		27,696	39.25%	
	166		37,355	52.94%	
Total			70,567	100.00%	
Atascadero		Atascadero Clinic	5575 Capistrano		13,662
	160		1,647	12.06%	
	161		12,015	87.94%	
Total			13,662	100.00%	
San Luis Obispo		2156 Sierra Way			20,169
	141		8,368	41.49%	
	160		5,792	28.72%	
	215		6,009	29.79%	
Total			20,169	100.00%	
San Luis Obispo		Building 1200 Kansas Ave			50,795
	109		395	0.78%	
	110		5,821	11.46%	
	111		157	0.31%	
	112		120	0.24%	
	113		19,786	38.95%	
	114		1,232	2.43%	
	117		2,381	4.69%	
	132		638	1.26%	
	136		305	0.60%	
	137		259	0.51%	
	138		2,975	5.86%	
	139		299	0.59%	
	142		632	1.24%	
	160		7,598	14.96%	
	305		120	0.24%	
	377		3,101	6.10%	
	405		1,200	2.36%	
	999		3,776	7.43%	
Total			50,795	100.00%	

**San Luis Obispo County
Space Utilization Report
As of 6/30/2024**

Location	Org	Description	Square Ft	Percent	Total Square Footage
San Luis Obispo		Kimball Building			17,790
	112		120	0.67%	
	113		3,979	22.37%	
	117		1,823	10.25%	
	305		3,148	17.69%	
	222		1,929	10.84%	
	405		4,121	23.16%	
	999		2,670	15.01%	
Total			17,790	100.00%	
San Luis Obispo		County Bank 1088 Higuera			9,025
	405		4,795	53.13%	
	116		4,230	46.87%	
Total			9,025	100.00%	
		North County One Stop Shop			21,017
	109		3,045	14.49%	
	142		1,181	5.62%	
	110		264	1.26%	
	377		16,527	78.64%	
Total			21,017	100.00%	
		Longbranch Ave. Grover Beach			7,428
	166		7,428	100.00%	
Total			7,428	100.00%	

RECONCILIATION OF MULTI OCCUPANT BUILDING USE ALLOCATED BY SQUARE FEET
2023-2024 ACTUALS

	NEW GOV'T CENTER	OLD COURTHOUSE	COURTHOUSE ANNEX	HEALTH CAMPUS	SIERRA WAY	NEW COURTHOUSE	ATASCADERO HOSPITAL	COUNTY BANK BLDG	KIMBALL BLDG	NORTH COUNTY ONE STOP SHOP	TOTAL ALL BUILDINGS
BUILDING COSTS AT JUNE 30, 2023	35,106,021	3,407,302	0	9,577,819	192,929	9,245,370	535,171	1,480,292	650,000	816,768	61,011,671
ADDITIONS	0	72,461	0	0	0	1,444,051	0	0	0	0	1,516,512
TRANSFER SINGLE USE <-> MULTI USE											0
DELETIONS:	0	-	0	-	0	0	0	0	0	0	-
BUILDING COSTS AT JUNE 30, 2024 (FOR USE IN 2024-2025 PLAN)	35,106,021	3,479,763	0	9,577,819	192,929	10,689,421	535,171	1,480,292	650,000	816,768	62,528,183
Depreciation	710,660	71,091	0	193,197	3,848	270,032	40,806	32,133	12,973	16,335	1,351,074
Interest Expense and Issuance Costs: *	189,253										189,253
	899,912	71,091	0	193,197	3,848	270,032	40,806	32,133	12,973	16,335	1,540,327

* 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.
		2002-03	\$0					
1	2005-06	2003-04	\$0	\$0	\$0	\$0	63,468	\$0.00
2	2006-07	2004-05	\$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	\$105,757	\$710,660	\$0	\$816,417	63,468	\$12.86
21	2025-26	2023-24	\$189,253	\$710,660	\$0	\$899,913	63,468	\$14.18
22	2026-27	2024-25	\$138,518	\$710,660	\$0	\$849,178	63,468	\$13.38
23	2027-28	2025-26	\$85,045	\$710,660	\$0	\$795,705	63,468	\$12.54
24	2028-29	2026-27	\$28,835	\$710,660	\$0	\$739,495	63,468	\$11.65
25	2029-30	2027-28	\$0	\$710,660	\$0	\$710,660	63,468	\$11.20
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
\$12,717,720								
Highlighted cells indicate fields requiring your input to complete this automated rental rate schedule. Each year rental rate costs will become part of the building allocation in the cost plan. Also note that once the financing has been repaid, reimbursement will revert to depreciation.								
Location:					County Government Center 1055 Monterey St San Luis Obispo, CA			
			Total	Refunding	Building Costs			
Financing Uses					Total	Allowable	Unallowable	
Refunding of prior COP			0					
Building and Architect Expenses:			34,679,222		34,679,222	34,679,222		
Land*			0		0		0	
Total			34,679,222	0	34,679,222	34,679,222	0	
Depreciation			*used until 2016-17, when methodology was ch	0.0000	1.0000	1.0000	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	
*used until Cost Plan year 23-24, bonds were refunded in FY2022-23								
Term of Financing:						25 Years		
Term remaining after occupancy						23.5 Years		
Useable Square Footage:						63,468		
* Project is on land previously owned by the county.								
2022A (Current Refunding)			73%		27%			
			Govt Center		Dairy Creek			
11/17/2022			Principal	Interest	Principal	Interest	FY DS	
5/15/2023			-	105,756.72	-	39,115.50	144,872.22	
11/15/2023			985,500.00	106,945.00	364,500.00	39,555.00		
5/15/2024			-	82,307.50	-	30,442.50	1,609,250.00	
11/15/2024			1,043,900.00	82,307.50	386,100.00	30,442.50		
5/15/2025			-	56,210.00	-	20,790.00	1,619,750.00	
11/15/2025			1,095,000.00	56,210.00	405,000.00	20,790.00		
5/15/2026			-	28,835.00	-	10,665.00	1,616,500.00	
11/15/2026			1,153,400.00	28,835.00	426,600.00	10,665.00		
5/15/2027			-	-	-	-	1,619,500.00	

** Interest	189,253
Issuance Costs	0
	<u>189,253</u>
Depreciation	710,660
Depre Asset addition	0
Depre Asset addition	0
	<u>710,660</u>
Total costs	<u>899,913</u>

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

7. RISK MANAGEMENT

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

<u>Type of Coverage</u>	<u>Self-Insurance</u>	<u>Authority</u>
Liability	\$ 250,000 per occurrence	\$ 25,000,000
Workers' Compensation	\$ 350,000 per occurrence	Statutory
Unemployment	\$ 639,468 maximum	-----
Dental	None—Funded by Employees	-----

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

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

<u>Fiscal Year</u>	<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>
2022-23	\$ 22,260	\$ 6,817	\$ 5,576	\$ 23,501
2023-24	\$ 23,501	\$ 9,014	\$ 7,156	\$ 25,359

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, 2024
In thousands

	Garage	Public Works
2023-2024 Expenditures	8,327	51,507
Less Depreciation	<u>(1,604)</u>	<u>(1,104)</u>
Total Cash Expenditures	6,723	50,403
2 months working capital*	<u>1,121</u>	<u>8,401</u>
Unrestricted Net Assets per ACFR	5,183	(46,933)
Less: Equipment Replacement Designation	<u>(6,015)</u>	<u>(5,415)</u>
Actual Unrestricted Net Assets**	<u><u>(832)</u></u>	<u><u>(52,348)</u></u>
Fleet Services reported an increase in Net Position in 2023-2024. The Public Works ISF reported an increase in Net Position in 2023-2024.		
Transfers Out		
Pension Obligation Bond Fund	<u>56</u>	<u>1,342</u>
	<u><u>56</u></u>	<u><u>1,342</u></u>
Transfers In		
ARPA Reimbursement	<u>0</u>	<u>42</u>
	<u><u>0</u></u>	<u><u>42</u></u>

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

** The Designation for Equipment Replacement is temporarily restricted.

Fleet Services:

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

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

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

Public Works Internal Service Fund:

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

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

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

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

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

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

Self-Insurance:

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

COUNTY OF SAN LUIS OBISPO
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2024 (IN THOUSANDS)

	Garage	Public Works	Combined Insurance (5 Funds)	Total
<u>Assets</u>				
Current assets:				
Cash and cash equivalents	\$ 8,118	\$ 21,761	\$ 18,823	\$ 48,702
Accounts receivable, net	5	19	488	512
Inventories	16	878	-	894
Prepaid items	-	10	-	10
Total current assets	8,139	22,668	19,311	50,118
Noncurrent assets:				
Capital assets:				
Structures and improvements, net	224	182	-	406
Equipment, net	6,352	9,430	-	15,782
Lease assets, net	-	637	-	637
SBITA assets, net	-	-	30	30
Total noncurrent assets	6,576	10,249	30	16,855
Total assets	14,715	32,917	19,341	66,973
<u>Deferred Outflows of Resources</u>				
Deferred pensions	838	20,628	-	21,466
Deferred OPEB	67	1,300	-	1,367
Total deferred outflows of resources	905	21,928	-	22,833
<u>Liabilities</u>				
Current liabilities:				
Accounts payable	419	506	569	1,494
Salaries and benefits payable	37	809	8	854
Deposits from others	-	5,256	-	5,256
Self-insurance liability - current	-	-	5,309	5,309
Lease liability - current	-	121	-	121
SBITA liability - current	-	-	13	13
Accrued vacation and sick leave - current	114	2,498	-	2,612
Total current liabilities	570	9,190	5,899	15,659
Noncurrent liabilities:				
Self-insurance liability	-	-	20,050	20,050
Lease liability	-	555	-	555
SBITA liability	-	-	18	18
Accrued vacation and sick leave	56	970	-	1,026
Net OPEB liability	115	2,227	-	2,342
Net pension liability	3,180	78,274	-	81,454
Total noncurrent liabilities	3,351	82,026	20,068	105,445
Total liabilities	3,921	91,216	25,967	121,104
<u>Deferred Inflows of Resources</u>				
Deferred pensions	5	134	-	139
Deferred OPEB	44	856	-	900
Total deferred inflows of resources	49	990	-	1,039
<u>Net Position</u>				
Net investment in capital assets	6,467	9,572	-	16,039
Unrestricted	5,183	(46,933)	(6,626)	(48,376)
Total net position	\$ 11,650	\$ (37,361)	\$ (6,626)	\$ (32,337)

COUNTY OF SAN LUIS OBISPO
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)

	Garage	Public Works	Combined Insurance (5 Funds)	Total
<u>Operating revenues</u>				
Charges for services	\$ 9,349	\$ 51,900	\$ 18,862	\$ 80,111
Other revenues	17	167	-	184
	<u>9,366</u>	<u>52,067</u>	<u>18,862</u>	<u>80,295</u>
Total operating revenues				
<u>Operating expenses</u>				
Salaries and benefits	1,948	40,782	532	43,262
Services and supplies	4,625	9,320	14,135	28,080
Insurance benefit payments	-	-	8,273	8,273
Depreciation	1,604	1,104	-	2,708
Amortization	-	138	13	151
Countywide cost allocation	150	163	318	631
	<u>8,327</u>	<u>51,507</u>	<u>23,271</u>	<u>83,105</u>
Total operating expenses				
Operating income (loss)	<u>1,039</u>	<u>560</u>	<u>(4,409)</u>	<u>(2,810)</u>
<u>Nonoperating revenues (expenses)</u>				
Investment income (expense)	322	695	930	1,947
Interest expense	-	(5)	-	(5)
Sale of capital assets	447	53	-	500
	<u>769</u>	<u>743</u>	<u>930</u>	<u>2,442</u>
Total nonoperating revenues (expenses)				
Income (loss) before capital contributions and transfers	1,808	1,303	(3,479)	(368)
Transfers in	-	42	9	51
Transfers out	(56)	(1,342)	-	(1,398)
	<u>1,752</u>	<u>3</u>	<u>(3,470)</u>	<u>(1,715)</u>
Change in net position				
Net position - beginning	<u>9,898</u>	<u>(37,364)</u>	<u>(3,156)</u>	<u>(30,622)</u>
Net position - ending	<u>\$ 11,650</u>	<u>\$ (37,361)</u>	<u>\$ (6,626)</u>	<u>\$ (32,337)</u>

COUNTY OF SAN LUIS OBISPO
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2024 (IN THOUSANDS)

	Garage	Public Works	Combined Insurance (5 Funds)	Total
Cash Flows From Operating Activities				
Receipts from interfund billings	\$ 9,360	\$ 52,066	\$ 18,375	\$ 79,801
Payments for goods and services	(5,100)	(9,937)	(5,649)	(20,686)
Payments to employees for services	(1,614)	(36,580)	(561)	(38,755)
Payments for insurance benefits	-	-	(6,414)	(6,414)
Payments for premiums	-	-	(8,547)	(8,547)
Net cash provided (used) by operating activities	2,646	5,549	(2,796)	5,399
Cash Flows from Noncapital Financing Activities				
Transfers from other funds	-	42	9	51
Transfers to other funds	(56)	(1,342)	-	(1,398)
Net cash provided (used) by noncapital financing activities	(56)	(1,300)	9	(1,347)
Cash Flows from Capital and Related Financing Activities				
Purchases and construction of capital assets	(2,689)	(2,593)	(12)	(5,294)
Proceeds from sale of capital assets	447	53	-	500
Principal paid on capital debt	-	(121)	-	(121)
Interest paid on capital debt	-	(5)	-	(5)
Net cash provided (used) by capital and related financing activities	(2,242)	(2,666)	(12)	(4,920)
Cash Flows from Investing Activities				
Interest received	322	695	930	1,947
Net cash provided (used) by investing activities	322	695	930	1,947
Net increase (decrease) in cash and cash equivalents	670	2,278	(1,869)	1,079
Cash and cash equivalents at beginning of year	7,448	19,483	20,692	47,623
Cash and cash equivalents at end of year	\$ 8,118	\$ 21,761	\$ 18,823	\$ 48,702
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ 1,039	\$ 560	\$ (4,409)	\$ (2,810)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation and amortization expense	1,604	1,242	13	2,859
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources:				
(Increase) decrease in:				
Receivables, net	(5)	1	(488)	(492)
Inventory	(1)	(153)	-	(154)
Deferred outflows - pensions	12	1,909	-	1,921
Deferred outflows - OPEB	21	371	-	392
Increase (decrease) in:				
Accounts payable	(325)	(512)	258	(579)
Deposits from others	-	207	-	207
Salaries and benefits payable	23	443	(28)	438
Deferred inflows - pensions	2	50	-	52
Deferred inflows - OPEB	(4)	(41)	-	(45)
Net OPEB liability	(10)	(128)	-	(138)
Net pension liability	290	1,600	-	1,890
Self-insurance liability	-	-	1,858	1,858
Total adjustments	1,607	4,989	1,613	8,209
Net cash provided (used) by operating activities	\$ 2,646	\$ 5,549	\$ (2,796)	\$ 5,399