

COUNTY OF SAN LUIS OBISPO

2026/2027 COST ALLOCATION PLAN (Actual Fiscal Year 2024/2025)



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

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

TABLE OF CONTENTS

Summary Data		Exhibits
Certification of Agency Fiscal Officer		Cert
Cost Exhibit		A
Carry Forward Calculations		B
Service-to-Service Allocations		C
Significant changes from prior year		D
Chapter	Allocation Basis	Schedule
001 Building Depreciation		
Narrative		1.1
Revenue Reconciliation		1.2
Labor Distribution Summary		1.3
Schedule of Costs to be Allocated by Function		1.4
Service to Service Costs		1.5
Detail Allocation - Old Courthouse	Square Footage	1.6.1
Detail Allocation - SLO Health Complex	Square Footage	1.6.2
Detail Allocation - Sierra Way	Square Footage	1.6.3
Detail Allocation - New Courthouse	Square Footage	1.6.4
Detail Allocation - Atascadero Hospital	Square Footage	1.6.5
Detail Allocation - Other Direct	Depreciation by department	1.6.6
Detail Allocation - County Bank Bldg	Square Footage	1.6.7
Detail Allocation - Kimball Bldg	Square Footage	1.6.8
Detail Allocation - North County Facility	Square Footage	1.6.9
Detail Allocation - New Govt Center	Square Footage	1.6.10
Detail Allocation - Structures	Depreciation by department	1.6.11
Summary of Allocated Costs		1.7
002 Equipment Depreciation		
Narrative		2.1
Revenue Reconciliation		2.2
Labor Distribution Summary		2.3
Schedule of Costs to be Allocated by Function		2.4
Service to Service Costs		2.5
Detail Allocation - Software	Departmental Asset Depreciation	2.6.1
Detail Allocation - Computing Assets	Departmental Asset Depreciation	2.6.2
Detail Allocation - Other Assets	Departmental Asset Depreciation	2.6.3
Summary of Allocated Costs		2.7
104 County Administrative Office		
Narrative		3.1
Revenue Reconciliation		3.2
Labor Distribution Summary		3.3
Schedule of Costs to be Allocated by Function		3.4
Service to Service Costs		3.5
Detail Allocation - Support to Others	Amount identified in the cost accounting system	3.6.1
Detail Allocation - Budget Assistance	Annual Departmental Expenditures.	3.6.2
Summary of Allocated Costs		3.7
111 County Counsel		
Narrative		4.1
Revenue Reconciliation		4.2
Labor Distribution Summary		4.3
Schedule of Costs to be Allocated by Function		4.4
Service to Service Costs		4.5
Detail Allocation - Legal Services	Amount identified in the cost accounting system	4.6.1
Summary of Allocated Costs		4.7
112 Human Resources		
Narrative		5.1
Revenue Reconciliation		5.2
Labor Distribution Summary		5.3

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

TABLE OF CONTENTS(continued)

Chapter	Allocation Basis	Schedule
	Schedule of Costs to be Allocated by Function	5.4
	Service to Service Costs	5.5
	Detail Allocation - Personnel Services	5.6.1
	Detail Allocation - Departmental Services	5.6.2
	Detail Allocation - Crime Policies	5.6.3
	Detail Allocation - Property Policies	5.6.4
	Detail Allocation - Workers' Comp	5.6.5
	Detail Allocation - Aviation Policies	5.6.6
	Detail Allocation - Employee Benefits	5.6.7
	Detail Allocation - Pollution Policies	5.6.8
	Detail Allocation - Water Craft Policies	5.6.9
	Detail Allocation - Cyber Policies	5.6.10
	Detail Allocation - Not Allowed	Not Allocated
	Summary of Allocated Costs	5.7
113 Facilities Management		
	Narrative	6.1
	Revenue Reconciliation	6.2
	Labor Distribution Summary	6.3
	Schedule of Costs to be Allocated by Function	6.4
	Service to Service Costs	6.5
	Detail Allocation - County Gov't Center	6.6.1
	Detail Allocation - Health Complex	6.6.2
	Detail Allocation - Sierra Way	6.6.3
	Detail Allocation - Bldg 1200	6.6.4
	Detail Allocation - Specific Depts	6.6.5
		accounting system
	Detail Allocation - Kimball Bldg	6.6.6
	Detail Allocation - County Bank Building	6.6.7
	Detail Allocation - Monterey Parking	6.6.8
	Detail Allocation - New Govt Center	6.6.9
	Detail Allocation - North County Center	6.6.10
	Detail Allocation - Utilities Specific Depts	6.6.11
		accounting system
	Detail Allocation - Not Allowed	Not further allocated
	Summary of Allocated Costs	6.7
114 Information Technology Department (ITD)		
	Narrative	7.1
	Revenue Reconciliation	7.2
	Labor Distribution Summary	7.3
	Schedule of Costs to be Allocated by Function	7.4
	Service to Service Costs	7.5
	Detail Allocation - Telephone Services	7.6.1
	Detail Allocation - WinTel and Countywide Projects	7.6.2
	Detail Allocation - Departmental Services-IT	7.6.3
	Consulting	
	Detail Allocation - Network Connections	7.6.4
	Detail Allocation - Departmental Services-	7.6.5
	Dedicated Staff	
	Detail Allocation - Not Allowed	Not further allocated
	Summary of Allocated Costs	7.7
116 Central Services		
	Narrative	8.1
	Revenue Reconciliation	8.2
	Labor Distribution Summary	8.3
	Schedule of Costs to be Allocated by Function	8.4

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

TABLE OF CONTENTS(continued)

Chapter	Allocation Basis	Schedule
Service to Service Costs		8.5
Detail Allocation - Purchasing Solicitations	Identified costs as accumulated in the cost accounting system	8.6.1
Detail Allocation - Real Property Svcs	Identified costs as accumulated in the cost accounting system	8.6.2
Detail Allocation - Social Services Rents	Rental costs for Social Services	8.6.3
Detail Allocation - Purchasing Services	Number of Purchase Orders issued	8.6.4
Detail Allocation - Mail Services	Billings for mail services	8.6.5
Summary of Allocated Costs		8.7
117 Auditor-Controller-Treasurer-Tax Collector		
Narrative		9.1
Revenue Reconciliation		9.2
Labor Distribution Summary		9.3
Schedule of Costs to be Allocated by Function		9.4
Service to Service Costs		9.5
Detail Allocation - Accounts Payable	Number of claims and encumbrances processed.	9.6.1
Detail Allocation - Payroll Processing	Number of employees for each department	9.6.2
Detail Allocation - Enterprise Financial System	Net expenditures of all budget units including special districts that are combined with the Department of Public Works.	9.6.3
Detail Allocation - Audit and Special Services	Cost of providing auditing and special accounting services to various departments.	9.6.4
Detail Allocation - Warrant Reconciliation	Count of claims, purchase orders, payroll checks, and special warrants.	9.6.5
Summary of Allocated Costs		9.7
118 Talent Development		
Narrative		10.1
Revenue Reconciliation		10.2
Labor Distribution Summary		10.3
Schedule of Costs to be Allocated by Function		10.4
Service to Service Costs		10.5
Detail Allocation - Countywide Training	Number of employees at the end of the fiscal year	10.6.1
Summary of Allocated Costs		10.7
200 Maintenance Projects		
Narrative		11.1
Revenue Reconciliation		11.2
Labor Distribution Summary		11.3
Schedule of Costs to be Allocated by Function		11.4
Service to Service Costs		11.5
Detail Allocation - New Government Center	Square Footage	11.6.1
Detail Allocation - Health Campus	Square Footage	11.6.2
Detail Allocation - Kimball Building	Square Footage	11.6.3
Detail Allocation - Building 1200	Square Footage	11.6.4
Detail Allocation - Courthouse Annex	Square Footage	11.6.5
Detail Allocation - Maint Projects	Actual Costs	11.6.6
Detail Allocation - Longbranch	Square Footage	11.6.7
Detail Allocation - County Wide Projects	Annual Departmental Expenditures	11.6.8
Summary of Allocated Costs		11.7

Cost Plan Expenditure Distribution Index

- SAL-** Spread Based on Labor Distribution Percentage
- PROP-** Manually Spread Percentage Distribution
- DISA-** Not Further Allocated
- ADJ-** An Adjustment Spread by SAL (ADJS) or PROP (ADJP)

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

Certification of Agency Fiscal Officer

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

1. All costs included in this proposal to establish cost allocation billings for fiscal year FY24-25 Actuals 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: February 25, 2026

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

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	\$3,166,873	\$96,830	\$231,727	\$103,478	-	\$409	-	\$1,436	-
002-Equipment Depreciation	\$391,583	-	\$59,586	\$25,666	-	-	-	\$6,002	-
104-County Administrative Office	\$686,971	\$1,169	\$10,827	\$7,031	\$7,646	\$2,055	\$2,834	\$22,442	\$3,829
111-County Counsel	\$4,402,938	\$188,762	\$9,221	\$50,176	-	\$7,234	\$14,583	\$34,284	-
112-Human Resources	\$7,344,849	\$19,587	\$122,421	\$37,542	\$3,265	\$6,529	-	\$174,654	\$38,875
113-Facilities Management	\$6,100,223	\$83,115	\$198,071	\$104,594	-	\$5,097	\$20,495	\$433,643	\$6,957
114-Information Technology Department (ITD)	\$13,460,105	\$56,046	\$991,282	\$113,911	\$6,071	\$33,325	\$19,927	\$580,749	\$62,729
116-Central Services	\$4,684,935	\$47,905	\$17,590	\$54,471	-	\$2,014	\$1,038	\$50,029	\$10,871
117-Auditor-Controller-Treasurer-Tax Collector	\$5,867,529	\$19,335	\$95,714	\$61,269	\$2,602	\$16,924	\$7,586	\$208,580	\$41,293
118-Talent Development	\$566,867	\$2,811	\$17,568	\$5,388	\$468	\$937	-	\$25,064	\$5,388
200-Maintenance Projects	\$3,096,879	\$4,437	\$12,613	\$26,971	\$151	\$1,014	\$47	\$223,768	\$2,635
Total Actual Costs	\$49,769,751	\$519,998	\$1,766,620	\$590,498	\$20,205	\$75,537	\$66,511	\$1,760,650	\$172,577
Roll Forward Amounts	\$4,017,275	(\$718,573)	\$552,613	(\$70,684)	\$10,374	\$14,155	(\$24,746)	\$289,569	\$7,610
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$53,787,026	(\$198,576)	\$2,319,233	\$519,813	\$30,579	\$89,691	\$41,765	\$2,050,219	\$180,186

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

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	\$3,166,873	\$876	\$773,436	\$423,035	\$19,361	\$409,108	\$76,184	\$13,733	\$76,571
002-Equipment Depreciation	\$391,583	-	\$124,627	\$298	-	\$2,387	\$89,644	\$1,078	\$683
104-County Administrative Office	\$686,971	\$5,266	\$79,477	\$3,025	\$6,338	\$20,189	\$80,019	\$10,809	\$54,180
111-County Counsel	\$4,402,938	-	\$291,577	\$14,833	\$16,872	\$32,902	-	\$6,012	\$784,684
112-Human Resources	\$7,344,849	-	\$694,625	\$35,910	\$14,691	\$256,268	\$827	\$66,923	\$148,537
113-Facilities Management	\$6,100,223	\$2,313	\$1,426,442	\$118,381	\$23,216	\$595,029	\$249,300	\$227,645	\$333,176
114-Information Technology Department (ITD)	\$13,460,105	\$295,130	\$2,603,891	\$101,211	\$100,266	\$934,378	\$595,342	\$191,644	\$442,227
116-Central Services	\$4,684,935	\$1,342	\$102,453	\$32,145	\$12,379	\$39,367	\$57,657	\$6,495	\$48,304
117-Auditor-Controller-Treasurer-Tax Collector	\$5,867,529	\$75,159	\$891,195	\$57,332	\$26,027	\$244,463	\$211,840	\$73,401	\$152,810
118-Talent Development	\$566,867	-	\$99,319	\$5,153	\$2,108	\$36,776	-	\$9,604	\$21,316
200-Maintenance Projects	\$3,096,879	\$4,919	\$316,723	\$2,213	\$4,255	\$16,129	\$361,827	\$3,895	\$9,840
Total Actual Costs	\$49,769,751	\$385,007	\$7,403,767	\$793,537	\$225,512	\$2,586,995	\$1,722,642	\$611,239	\$2,072,329
Roll Forward Amounts	\$4,017,275	\$118,831	\$582,138	\$445,902	(\$29,866)	\$496,681	\$393,894	\$128,575	(\$179,487)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$53,787,026	\$503,837	\$7,985,905	\$1,239,438	\$195,646	\$3,083,675	\$2,116,536	\$739,814	\$1,892,842

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

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	\$3,166,873	\$190,261	\$233,385	-	-	-	\$9,946	-	\$1,146
002-Equipment Depreciation	\$391,583	\$75,464	-	-	-	-	-	-	\$251
104-County Administrative Office	\$686,971	\$42,397	\$80,954	\$57,382	-	\$7,212	\$4,828	\$193	\$5,082
111-County Counsel	\$4,402,938	\$192,038	\$502,611	\$827,285	-	\$715	\$21,702	-	-
112-Human Resources	\$7,344,849	\$1,003,281	\$461,508	\$1,311,204	-	\$14,691	\$11,426	\$1,632	\$6,529
113-Facilities Management	\$6,100,223	\$468,657	\$68,353	\$375,873	-	\$37,654	\$6,707	-	\$57,169
114-Information Technology Department (ITD)	\$13,460,105	\$502,074	\$1,300,021	\$1,297,147	\$212,623	\$36,301	\$52,376	\$46,721	\$32,597
116-Central Services	\$4,684,935	\$95,537	\$210,289	\$3,225,704	\$1,009	\$112	\$1,678	\$9,497	\$7,522
117-Auditor-Controller-Treasurer-Tax Collector	\$5,867,529	\$365,782	\$817,554	\$637,321	\$74,166	\$12,319	\$22,885	\$21,396	\$7,015
118-Talent Development	\$566,867	\$47,317	\$59,498	\$117,356	-	\$2,108	\$1,640	\$234	\$937
200-Maintenance Projects	\$3,096,879	\$39,064	\$847,298	\$81,343	\$6,090	\$621	\$1,587	\$1,309	\$282
Total Actual Costs	\$49,769,751	\$3,021,873	\$4,581,471	\$7,930,613	\$293,889	\$111,732	\$134,775	\$80,983	\$118,531
Roll Forward Amounts	\$4,017,275	(\$279,055)	(\$89,093)	(\$428,307)	\$47,980	\$14,837	\$47,954	\$40,248	\$6,156
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$53,787,026	\$2,742,818	\$4,492,378	\$7,502,306	\$341,869	\$126,570	\$182,729	\$121,231	\$124,687

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

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	222-Community		245-Roads	266-County Wide Automation	290-Community Development	305-Parks	330-Wildlife and Grazing	331-Fish and Game
		Parks	230-Capital Projects						
001-Building Depreciation	\$3,166,873	\$108,921	\$1,040	\$8,251	-	-	\$14,855	-	-
002-Equipment Depreciation	\$391,583	-	-	-	-	-	\$5,897	-	-
104-County Administrative Office	\$686,971	\$4,581	\$7,715	\$27,239	-	\$7,691	\$16,134	\$617	\$901
111-County Counsel	\$4,402,938	-	\$36,171	\$274,898	-	\$75,438	\$71,943	-	-
112-Human Resources	\$7,344,849	\$42,439	\$19,587	\$155,067	-	\$29,381	\$59,051	-	-
113-Facilities Management	\$6,100,223	\$25,303	\$11,555	\$115,560	-	\$12,221	\$81,561	-	-
114-Information Technology Department (ITD)	\$13,460,105	\$144,878	-	\$344,063	\$73,198	\$73,267	\$98,162	\$12	\$568
116-Central Services	\$4,684,935	\$33,819	\$35,215	\$28,861	\$53,856	\$9,519	\$42,013	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$5,867,529	\$117,126	\$2,254	\$269,227	\$10,214	\$26,811	\$115,643	\$11	\$566
118-Talent Development	\$566,867	\$6,090	\$2,811	\$22,253	-	\$4,216	\$6,559	-	-
200-Maintenance Projects	\$3,096,879	\$817,391	\$150	\$18,483	-	\$1,911	\$4,454	\$1	\$18
Total Actual Costs	\$49,769,751	\$1,300,549	\$116,499	\$1,263,901	\$137,268	\$240,456	\$516,271	\$640	\$2,053
Roll Forward Amounts	\$4,017,275	\$888,277	\$90,131	\$264,393	(\$92,264)	\$187,966	\$19,286	(\$165)	\$206
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$53,787,026	\$2,188,825	\$206,629	\$1,528,295	\$45,004	\$428,422	\$535,557	\$475	\$2,259

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

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	\$3,166,873	-	\$100,683	\$36,526	\$6,087	-	-	-	-
002-Equipment Depreciation	\$391,583	-	-	-	-	-	-	-	-
104-County Administrative Office	\$686,971	\$459	\$19,717	\$46,185	\$9,742	\$2,835	\$5,116	\$56	\$406
111-County Counsel	\$4,402,938	\$3,727	-	\$320,436	-	-	\$296,169	-	-
112-Human Resources	\$7,344,849	-	\$128,429	\$265,093	\$20,606	\$750,882	-	-	-
113-Facilities Management	\$6,100,223	-	\$219,542	\$133,090	\$14,175	\$138	-	-	-
114-Information Technology Department (ITD)	\$13,460,105	\$11,736	\$105,680	\$562,502	\$78,005	\$33,391	\$134,852	\$935	\$5,850
116-Central Services	\$4,684,935	-	\$33,770	\$170,538	\$22,531	\$1,678	\$336	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$5,867,529	\$5,339	\$153,188	\$436,119	\$79,309	\$41,601	\$61,135	\$764	\$4,750
118-Talent Development	\$566,867	-	\$16,163	\$25,767	\$2,811	-	-	-	-
200-Maintenance Projects	\$3,096,879	\$443	\$61,890	\$169,356	\$3,397	\$2,741	\$4,947	\$54	\$392
Total Actual Costs	\$49,769,751	\$21,704	\$839,062	\$2,165,611	\$236,662	\$833,266	\$502,555	\$1,809	\$11,398
Roll Forward Amounts	\$4,017,275	\$16,247	(\$34,671)	(\$394,494)	\$22,890	\$279,588	\$280,795	\$31	(\$5,237)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$53,787,026	\$37,951	\$804,391	\$1,771,118	\$259,553	\$1,112,854	\$783,350	\$1,840	\$6,161

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

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	\$3,166,873	-	-	-	\$1,078	-	-	-	\$228,509
002-Equipment Depreciation	\$391,583	-	-	-	-	-	-	-	-
104-County Administrative Office	\$686,971	\$131	\$15,983	\$3,524	\$2,755	-	-	-	-
111-County Counsel	\$4,402,938	-	\$154,212	-	\$36,171	-	\$330	\$1,229	\$136,722
112-Human Resources	\$7,344,849	-	\$55,058	\$41,382	\$19,587	\$10,096	\$673	-	\$1,316,592
113-Facilities Management	\$6,100,223	-	\$13,747	(\$1,099)	\$21,194	\$449	\$3,614	-	\$607,284
114-Information Technology Department (ITD)	\$13,460,105	\$1,255	\$171,309	\$67,002	\$35,541	\$63,294	\$9,429	-	\$837,186
116-Central Services	\$4,684,935	-	\$32,459	\$13,553	\$7,047	\$11,988	\$2,171	\$5	\$150,169
117-Auditor-Controller-Treasurer-Tax Collector	\$5,867,529	\$1,611	\$122,854	\$78,880	\$29,132	\$8,775	\$260	\$3,642	\$154,348
118-Talent Development	\$566,867	-	\$6,559	\$5,153	\$2,811	\$4,685	-	-	-
200-Maintenance Projects	\$3,096,879	\$127	\$23,435	\$2,571	\$2,390	-	-	-	\$13,698
Total Actual Costs	\$49,769,751	\$3,124	\$595,616	\$210,966	\$157,707	\$99,286	\$16,476	\$4,876	\$3,444,507
Roll Forward Amounts	\$4,017,275	(\$1,825)	\$160,782	\$64,117	\$27,571	(\$1,119)	(\$7,622)	(\$323)	\$875,013
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$53,787,026	\$1,299	\$756,398	\$275,083	\$185,277	\$98,168	\$8,854	\$4,552	\$4,319,520

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

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	2nd Alloc Remains	Sub Total	Direct Billed	Unallocated	Total
001-Building Depreciation	\$3,166,873	-	\$3,166,873	-	-	\$3,166,873
002-Equipment Depreciation	\$391,583	-	\$391,583	-	-	\$391,583
104-County Administrative Office	\$686,971	\$6,420,085	\$686,971	\$4,820	\$6,420,085	\$7,111,875
111-County Counsel	\$4,402,938	\$107,513	\$4,402,938	\$50,025	\$107,513	\$4,560,476
112-Human Resources	\$7,344,849	-	\$7,344,849	\$2,675,358	-	\$10,020,207
113-Facilities Management	\$6,100,223	-	\$6,100,223	\$4,087,457	-	\$10,187,680
114-Information Technology Department (ITD)	\$13,460,105	\$2,541,062	\$13,460,105	\$6,668,525	\$2,541,062	\$22,669,692
116-Central Services	\$4,684,935	\$224,753	\$4,684,935	\$1,110,364	\$224,753	\$6,020,052
117-Auditor-Controller-Treasurer-Tax Collector	\$5,867,529	\$2,036,197	\$5,867,529	\$53,613	\$2,036,197	\$7,957,339
118-Talent Development	\$566,867	-	\$566,867	-	-	\$566,867
200-Maintenance Projects	\$3,096,879	\$8,033	\$3,096,879	\$684,350	\$8,033	\$3,789,262
Total Actual Costs	\$49,769,751	\$11,337,644	\$49,769,751	\$15,334,511	\$11,337,644	\$76,441,906
Roll Forward Amounts	\$4,017,275	-	\$4,017,275	-	-	\$4,017,275
Regular Adjustments	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-
Total Claimable Costs	\$53,787,026	\$11,337,644	\$53,787,026	\$15,334,511	\$11,337,644	\$80,459,181

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

Exhibit B

Roll-Forward Calculations

Department	Actual Cost	Est Cost	Roll Forward	Reg Adj	One Time Adj	Total Claimable
100-Board of Supervisors	\$519,998	\$1,238,571	(\$718,573)	-	-	(\$198,576)
103-Short-Term Financing	-	\$844	-	-	(\$844)	-
106-Contributions to Other Agencies	-	\$3,356	-	-	(\$3,356)	-
109-Assessor	\$1,766,620	\$1,214,007	\$552,613	-	-	\$2,319,233
110-Clerk	\$590,498	\$661,182	(\$70,684)	-	-	\$519,813
119-Communication and Outreach	\$20,205	\$9,831	\$10,374	-	-	\$30,579
130-Waste Mgmt	\$75,537	\$61,382	\$14,155	-	-	\$89,691
131-Grand Jury	\$66,511	\$91,257	(\$24,746)	-	-	\$41,765
132-District Attorney	\$1,760,650	\$1,471,081	\$289,569	-	-	\$2,050,219
134-Child Support Services	\$172,577	\$164,967	\$7,610	-	-	\$180,186
135-Public Defender	\$385,007	\$266,176	\$118,831	-	-	\$503,837
136-Sheriff	\$7,403,767	\$6,821,630	\$582,138	-	-	\$7,985,905
137-Animal Services	\$793,537	\$347,635	\$445,902	-	-	\$1,239,438
138-Emergency Services	\$225,512	\$255,378	(\$29,866)	-	-	\$195,646
139-Probation	\$2,586,995	\$2,090,314	\$496,681	-	-	\$3,083,675
140-County Fire	\$1,722,642	\$1,328,748	\$393,894	-	-	\$2,116,536
141-Ag Commissioner	\$611,239	\$482,664	\$128,575	-	-	\$739,814
142-Planning	\$2,072,329	\$2,251,816	(\$179,487)	-	-	\$1,892,842
143-Court Operations Fund	-	\$478	-	-	(\$478)	-
160-Public Health	\$3,021,873	\$3,300,928	(\$279,055)	-	-	\$2,742,818
166-Behavioral Health	\$4,581,471	\$4,670,565	(\$89,093)	-	-	\$4,492,378
180-Social Services	\$7,930,613	\$8,358,920	(\$428,307)	-	-	\$7,502,306
184-Law Enforcement Medical Care	\$293,889	\$245,908	\$47,980	-	-	\$341,869
186-Veteran's Services	\$111,732	\$96,895	\$14,837	-	-	\$126,570
201-Public Works Special Services	\$134,775	\$86,822	\$47,954	-	-	\$182,729
205-Groundwater Sustainability	\$80,983	\$40,734	\$40,248	-	-	\$121,231
215-Farm Advisor	\$118,531	\$112,375	\$6,156	-	-	\$124,687
222-Community Parks	\$1,300,549	\$412,272	\$888,277	-	-	\$2,188,825

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

Exhibit B

Roll-Forward Calculations (continued)

Department	Actual Cost	Est Cost	Roll Forward	Reg Adj	One Time Adj	Total Claimable
230-Capital Projects	\$116,499	\$26,368	\$90,131	-	-	\$206,629
245-Roads	\$1,263,901	\$999,508	\$264,393	-	-	\$1,528,295
266-County Wide Automation	\$137,268	\$229,531	(\$92,264)	-	-	\$45,004
277-CSAC Debt Service	-	\$181	-	-	(\$181)	-
290-Community Development	\$240,456	\$52,489	\$187,966	-	-	\$428,422
305-Parks	\$516,271	\$496,986	\$19,286	-	-	\$535,557
330-Wildlife and Grazing	\$640	\$805	(\$165)	-	-	\$475
331-Fish and Game	\$2,053	\$1,847	\$206	-	-	\$2,259
351-Emergency Medical Services	\$21,704	\$5,458	\$16,247	-	-	\$37,951
377-Library	\$839,062	\$873,734	(\$34,671)	-	-	\$804,391
405-Public Works	\$2,165,611	\$2,560,105	(\$394,494)	-	-	\$1,771,118
407-Fleet	\$236,662	\$213,772	\$22,890	-	-	\$259,553
408-Workers' Comp ISF	\$833,266	\$553,678	\$279,588	-	-	\$1,112,854
409-Liability Insurance ISF	\$502,555	\$221,759	\$280,795	-	-	\$783,350
410-Unemployment Insurance ISF	\$1,809	\$1,778	\$31	-	-	\$1,840
411-Medical Malpractice ISF	\$11,398	\$16,635	(\$5,237)	-	-	\$6,161
412-County Dental Plan ISF	\$3,124	\$4,949	(\$1,825)	-	-	\$1,299
413-OPEB ISF	-	\$20	-	-	(\$20)	-
425-Airports	\$595,616	\$434,834	\$160,782	-	-	\$756,398
427-Golf Courses	\$210,966	\$146,849	\$64,117	-	-	\$275,083
430-Los Osos Sewer System	\$157,707	\$130,136	\$27,571	-	-	\$185,277
720-APCD	\$99,286	\$100,405	(\$1,119)	-	-	\$98,168
760-Pension Trust	\$16,476	\$24,097	(\$7,622)	-	-	\$8,854
791-Law Library	\$4,876	\$5,199	(\$323)	-	-	\$4,552
999-Other	\$3,444,507	\$2,569,495	\$875,013	-	-	\$4,319,520
Totals	\$49,769,751	\$45,757,356	\$4,017,275	-	(\$4,879)	\$53,787,026

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

Exhibit C

Service to Service Allocations

Department	Total CSD Allocated	001-Building Depreciation	002-Equipment Depreciation	104-County Administrative Office	111-County Counsel	112-Human Resources	113-Facilities Management	114-Information Technology Department (ITD)	116-Central Services
001-Building Depreciation	\$791,725	-	-	\$61,495	\$76,784	\$71,967	\$49,938	\$92,174	\$248,172
002-Equipment Depreciation	\$1,018,787	-	-	-	\$1,118	\$18,940	\$833	\$810,831	-
104-County Administrative Office	\$149,853	-	-	\$23,738	\$13,044	\$40,721	\$10,403	\$34,036	\$9,910
111-County Counsel	\$1,008,230	-	-	\$276,727	-	\$299,579	\$244,528	\$63,023	-
112-Human Resources	\$450,271	-	-	\$19,884	\$30,592	\$67,301	\$84,879	\$127,668	\$26,116
113-Facilities Management	\$1,415,090	-	-	\$47,143	\$58,789	\$60,664	\$426,738	\$330,144	\$361,300
114-Information Technology Department (ITD)	\$1,905,402	-	-	\$109,848	\$123,239	\$276,784	\$220,594	\$719,868	\$93,352
116-Central Services	\$263,115	-	-	\$9,622	\$2,643	\$23,639	\$58,626	\$63,234	\$63,312
117-Auditor-Controller-Treasurer-Tax Collector	\$685,194	-	-	\$45,297	\$42,389	\$90,712	\$173,236	\$186,098	\$28,678
118-Talent Development	\$65,455	-	-	\$3,039	\$4,675	\$10,286	\$12,156	\$18,234	\$3,740
200-Maintenance Projects	\$349,613	-	-	\$4,695	\$5,321	\$8,112	\$26,124	\$12,602	\$276,053
Totals	\$8,102,734	-	-	\$601,488	\$358,594	\$968,705	\$1,308,055	\$2,457,912	\$1,110,635

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

Exhibit C

Service to Service Allocations (continued)

Department	Total CSD Allocated	117-Auditor- Controller- Treasurer-Tax Collector	118-Talent Development	200-Maintenance Projects	Sub Total	Direct Billed	Unallocated	Total
001-Building Depreciation	\$791,725	\$190,990	-	\$204	\$791,725	-	-	\$791,725
002-Equipment Depreciation	\$1,018,787	\$187,065	-	-	\$1,018,787	-	-	\$1,018,787
104-County Administrative Office	\$149,853	\$12,369	\$693	\$4,938	\$149,853	\$4,820	\$6,420,085	\$6,574,757
111-County Counsel	\$1,008,230	\$117,139	-	\$7,234	\$1,008,230	\$50,025	\$107,513	\$1,165,767
112-Human Resources	\$450,271	\$90,567	-	\$3,265	\$450,271	\$2,675,358	-	\$3,125,629
113-Facilities Management	\$1,415,090	\$174,013	-	(\$43,701)	\$1,415,090	\$4,087,457	-	\$5,502,547
114-Information Technology Department (ITD)	\$1,905,402	\$270,259	\$13,005	\$78,454	\$1,905,402	\$6,668,525	\$2,541,062	\$11,114,990
116-Central Services	\$263,115	\$24,793	\$336	\$16,909	\$263,115	\$1,110,364	\$224,753	\$1,598,232
117-Auditor-Controller-Treasurer-Tax Collector	\$685,194	\$81,748	\$4,511	\$32,523	\$685,194	\$53,613	\$2,036,197	\$2,775,004
118-Talent Development	\$65,455	\$12,857	-	\$468	\$65,455	-	-	\$65,455
200-Maintenance Projects	\$349,613	\$13,898	\$313	\$2,495	\$349,613	\$684,350	\$8,033	\$1,041,996
Totals	\$8,102,734	\$1,175,699	\$18,858	\$102,789	\$8,102,734	\$15,334,511	\$11,337,644	\$34,774,889

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

Exhibit D

Significant Changes from Prior Year

During the FY 2024-25 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

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

001 Building Depreciation
Schedule 1.1

Narrative

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

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

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

The following buildings did not have any depreciation costs in FY24-25: Courthouse Annex, Bldg 1200, Longbranch and Monterey Parking.

- 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 2024-25 Actuals
For Use In Fiscal Year 2026-27

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

Date Printed: 2/24/2026

**001 Building Depreciation
Schedule 1.2**

Revenue Reconciliation

No Revenue Reconciliation

Fiscal Year 2024-25 Actuals
For Use In Fiscal Year 2026-27

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

Date Printed: 2/24/2026

**001 Building Depreciation
Schedule 1.3**

**Labor Distribution Summary
No Labor Distribution**

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

001 Building Depreciation
Schedule 1.4

Schedule of costs to be allocated

		Amount	Old Courthouse	SLO Health Complex	Sierra Way	New Courthouse	Atascadero Hospital	Other Direct
<i>Sal Total %</i>			2.248%	5.860%	0.117%	8.227%	1.238%	54.691%
Wages and Benefits								
Salaries		-	-	-	-	-	-	-
Benefits		-	-	-	-	-	-	-
Wages and Benefits Subtotal								
Service And Supplies								
Services and Supplies Subtotal		DIST	-	-	-	-	-	-
Cost Adjustments								
Buildings	<i>ADJP</i>	\$3,296,931.92	\$74,110.03	\$193,196.90	\$3,847.80	\$271,224.45	\$40,805.54	\$1,803,128.35
Structures	<i>ADJP</i>	\$661,666.53	-	\$45,278.17	-	-	\$639.72	-
Cost Adjustments Subtotal		\$3,958,598.45	\$74,110.03	\$238,475.07	\$3,847.80	\$271,224.45	\$41,445.26	\$1,803,128.35
Reallocate Admin			-	-	-	-	-	-
Functional Costs		\$3,958,598.45	\$74,110.03	\$238,475.07	\$3,847.80	\$271,224.45	\$41,445.26	\$1,803,128.35
<i>Exp Total %</i>			1.872%	6.024%	0.097%	6.852%	1.047%	45.550%

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

001 Building Depreciation
Schedule 1.4

Schedule of costs to be allocated (continued)

	Amount	County Bank Bldg	Kimball Bldg	North County Facility	New Govt Center	Structures
<i>Sal Total %</i>		0.975%	0.393%	0.495%	25.757%	0.000%
Wages and Benefits						
Salaries						-
Benefits						-
Wages and Benefits Subtotal						-
Service And Supplies	DIST					
Services and Supplies Subtotal	-	-	-	-	-	-
Cost Adjustments						
Buildings	ADJP \$3,296,931.92	\$32,133.12	\$12,972.93	\$16,335.36	\$849,177.44	-
Structures	ADJP \$661,666.53	-	\$3,517.48	\$60,506.58	-	\$551,724.58
Cost Adjustments Subtotal	\$3,958,598.45	\$32,133.12	\$16,490.41	\$76,841.94	\$849,177.44	\$551,724.58
Reallocate Admin		-	-	-	-	-
Functional Costs	\$3,958,598.45	\$32,133.12	\$16,490.41	\$76,841.94	\$849,177.44	\$551,724.58
<i>Exp Total %</i>		0.812%	0.417%	1.941%	21.451%	13.937%

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

001 Building Depreciation
Schedule 1.5

Service to Service Costs

Department	First Incoming	Second Incoming	Old Courthouse	SLO Health Complex	Sierra Way	New Courthouse	Atascadero Hospital
Subtotals	-	-					
Functional Costs	\$3,958,598.45		\$74,110.03	\$238,475.07	\$3,847.80	\$271,224.45	\$41,445.26
Total Allocated Costs	\$3,958,598.45		\$74,110.03	\$238,475.07	\$3,847.80	\$271,224.45	\$41,445.26

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

001 Building Depreciation
Schedule 1.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Other Direct	County Bank Bldg	Kimball Bldg	North County Facility	New Govt Center
Subtotals	-	-					
Functional Costs	\$3,958,598.45		\$1,803,128.35	\$32,133.12	\$16,490.41	\$76,841.94	\$849,177.44
Total Allocated Costs	\$3,958,598.45		\$1,803,128.35	\$32,133.12	\$16,490.41	\$76,841.94	\$849,177.44

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

001 Building Depreciation
Schedule 1.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Structures
Subtotals	-	-	
Functional Costs	\$3,958,598.45		\$551,724.58
Total Allocated Costs	\$3,958,598.45		\$551,724.58

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

001 Building Depreciation
Schedule 1.6.1

Detail Allocation - Old Courthouse

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	673	1.053%	\$780.61	-	\$780.61	-	\$780.61
114-Information Technology Department (ITD)	22,525	35.254%	\$26,126.53	-	\$26,126.53	-	\$26,126.53
200-Maintenance Projects	176	0.275%	\$204.14	-	\$204.14	-	\$204.14
130-Waste Mgmt	353	0.552%	\$409.44	-	\$409.44	-	\$409.44
132-District Attorney	1,238	1.938%	\$1,435.94	-	\$1,435.94	-	\$1,435.94
142-Planning	20,743	32.465%	\$24,059.60	-	\$24,059.60	-	\$24,059.60
201-Public Works Special Services	521	0.815%	\$604.30	-	\$604.30	-	\$604.30
230-Capital Projects	897	1.404%	\$1,040.42	-	\$1,040.42	-	\$1,040.42
245-Roads	7,114	11.134%	\$8,251.46	-	\$8,251.46	-	\$8,251.46
405-Public Works	8,725	13.655%	\$10,120.04	-	\$10,120.04	-	\$10,120.04
430-Los Osos Sewer System	929	1.454%	\$1,077.54	-	\$1,077.54	-	\$1,077.54
Subtotals	63,894	100.000%	\$74,110.03	-	\$74,110.03	-	\$74,110.03
Direct Billed							
Total Full Functional Cost					\$74,110.03		\$74,110.03

Allocation Basis: Square Footage

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

001 Building Depreciation
Schedule 1.6.2

Detail Allocation - SLO Health Complex

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	1,941	2.740%	\$6,534.99	-	\$6,534.99	-	\$6,534.99
116-Central Services	3,603	5.087%	\$12,130.64	-	\$12,130.64	-	\$12,130.64
160-Public Health	25,763	36.372%	\$86,739.33	-	\$86,739.33	-	\$86,739.33
166-Behavioral Health	39,524	55.800%	\$133,070.11	-	\$133,070.11	-	\$133,070.11
Subtotals	70,831	100.000%	\$238,475.07	-	\$238,475.07	-	\$238,475.07
Direct Billed						-	-
Total Full Functional Cost					\$238,475.07		\$238,475.07

Allocation Basis: Square Footage

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

001 Building Depreciation
Schedule 1.6.3

Detail Allocation - Sierra Way

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

Allocation Basis: Square Footage

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

001 Building Depreciation
Schedule 1.6.4

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%	\$4,275.28	-	\$4,275.28	-	\$4,275.28
116-Central Services	3,916	6.052%	\$16,413.71	-	\$16,413.71	-	\$16,413.71
135-Public Defender	209	0.323%	\$876.01	-	\$876.01	-	\$876.01
139-Probation	1,648	2.547%	\$6,907.51	-	\$6,907.51	-	\$6,907.51
142-Planning	7,706	11.909%	\$32,299.30	-	\$32,299.30	-	\$32,299.30
999-Other	50,210	77.594%	\$210,452.64	-	\$210,452.64	-	\$210,452.64
Subtotals	64,709	100.000%	\$271,224.45	-	\$271,224.45	-	\$271,224.45
Direct Billed							
Total Full Functional Cost					\$271,224.45		\$271,224.45

Allocation Basis: Square Footage

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

001 Building Depreciation
Schedule 1.6.5

Detail Allocation - Atascadero Hospital

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
160-Public Health	885	6.478%	\$2,684.75	-	\$2,684.75	-	\$2,684.75
166-Behavioral Health	12,777	93.522%	\$38,760.51	-	\$38,760.51	-	\$38,760.51
Subtotals	13,662	100.000%	\$41,445.26	-	\$41,445.26	-	\$41,445.26
Direct Billed							
Total Full Functional Cost					\$41,445.26		\$41,445.26

Allocation Basis: Square Footage

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

001 Building Depreciation
Schedule 1.6.6

Detail Allocation - Other Direct

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	3,904	0.217%	\$3,904.14	-	\$3,904.14	-	\$3,904.14
116-Central Services	75,501	4.187%	\$75,500.91	-	\$75,500.91	-	\$75,500.91
136-Sheriff	625,829	34.708%	\$625,829.05	-	\$625,829.05	-	\$625,829.05
137-Animal Services	387,627	21.497%	\$387,627.41	-	\$387,627.41	-	\$387,627.41
139-Probation	400,085	22.188%	\$400,085.32	-	\$400,085.32	-	\$400,085.32
140-County Fire	74,542	4.134%	\$74,542.14	-	\$74,542.14	-	\$74,542.14
141-Ag Commissioner	7,815	0.433%	\$7,814.77	-	\$7,814.77	-	\$7,814.77
160-Public Health	73,855	4.096%	\$73,855.01	-	\$73,855.01	-	\$73,855.01
166-Behavioral Health	34,297	1.902%	\$34,297.17	-	\$34,297.17	-	\$34,297.17
222-Community Parks	15,073	0.836%	\$15,073.07	-	\$15,073.07	-	\$15,073.07
305-Parks	3,916	0.217%	\$3,915.99	-	\$3,915.99	-	\$3,915.99
377-Library	100,683	5.584%	\$100,683.37	-	\$100,683.37	-	\$100,683.37
Subtotals	1,803,128	100.000%	\$1,803,128.35	-	\$1,803,128.35	-	\$1,803,128.35
Direct Billed						-	-
Total Full Functional Cost					\$1,803,128.35		\$1,803,128.35

Allocation Basis: Depreciation by department

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

001 Building Depreciation
Schedule 1.6.7

Detail Allocation - County Bank Bldg

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

Allocation Basis: Square Footage

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

001 Building Depreciation
Schedule 1.6.8

Detail Allocation - Kimball Bldg

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	120	0.675%	\$111.23	-	\$111.23	-	\$111.23
113-Facilities Management	3,180	17.875%	\$2,947.70	-	\$2,947.70	-	\$2,947.70
116-Central Services	799	4.491%	\$740.63	-	\$740.63	-	\$740.63
117-Auditor-Controller-Treasurer-Tax Collector	1,823	10.247%	\$1,689.83	-	\$1,689.83	-	\$1,689.83
222-Community Parks	1,929	10.843%	\$1,788.08	-	\$1,788.08	-	\$1,788.08
305-Parks	3,148	17.695%	\$2,918.03	-	\$2,918.03	-	\$2,918.03
405-Public Works	4,121	23.165%	\$3,819.95	-	\$3,819.95	-	\$3,819.95
999-Other	2,670	15.008%	\$2,474.95	-	\$2,474.95	-	\$2,474.95
Subtotals	17,790	100.000%	\$16,490.41	-	\$16,490.41	-	\$16,490.41
Direct Billed							
Total Full Functional Cost					\$16,490.41		\$16,490.41

Allocation Basis: Square Footage

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

001 Building Depreciation
Schedule 1.6.9

Detail Allocation - 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

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

001 Building Depreciation
Schedule 1.6.10

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%	\$61,495.47	-	\$61,495.47	-	\$61,495.47
111-County Counsel	9,442	9.042%	\$76,783.95	-	\$76,783.95	-	\$76,783.95
112-Human Resources	8,836	8.462%	\$71,855.85	-	\$71,855.85	-	\$71,855.85
113-Facilities Management	4,353	4.169%	\$35,399.34	-	\$35,399.34	-	\$35,399.34
116-Central Services	257	0.246%	\$2,089.97	-	\$2,089.97	-	\$2,089.97
117-Auditor-Controller-Treasurer-Tax Collector	23,278	22.292%	\$189,300.65	-	\$189,300.65	-	\$189,300.65
100-Board of Supervisors	11,907	11.403%	\$96,829.75	-	\$96,829.75	-	\$96,829.75
109-Assessor	22,087	21.152%	\$179,615.24	-	\$179,615.24	-	\$179,615.24
110-Clerk	12,169	11.654%	\$98,960.37	-	\$98,960.37	-	\$98,960.37
138-Emergency Services	1,937	1.855%	\$15,752.01	-	\$15,752.01	-	\$15,752.01
405-Public Works	678	0.649%	\$5,513.61	-	\$5,513.61	-	\$5,513.61
999-Other	1,916	1.835%	\$15,581.24	-	\$15,581.24	-	\$15,581.24
Subtotals	104,422	100.000%	\$849,177.44	-	\$849,177.44	-	\$849,177.44
Direct Billed							
Total Full Functional Cost					\$849,177.44		\$849,177.44

Allocation Basis: Square Footage

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

001 Building Depreciation
Schedule 1.6.11

Detail Allocation - Structures

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	62,143	11.263%	\$62,143.35	-	\$62,143.35	-	\$62,143.35
116-Central Services	126,236	22.880%	\$126,235.75	-	\$126,235.75	-	\$126,235.75
136-Sheriff	147,607	26.754%	\$147,607.14	-	\$147,607.14	-	\$147,607.14
137-Animal Services	35,407	6.418%	\$35,407.26	-	\$35,407.26	-	\$35,407.26
138-Emergency Services	3,609	0.654%	\$3,608.54	-	\$3,608.54	-	\$3,608.54
139-Probation	2,115	0.383%	\$2,115.00	-	\$2,115.00	-	\$2,115.00
140-County Fire	1,642	0.298%	\$1,642.21	-	\$1,642.21	-	\$1,642.21
141-Ag Commissioner	4,321	0.783%	\$4,321.46	-	\$4,321.46	-	\$4,321.46
160-Public Health	25,877	4.690%	\$25,877.25	-	\$25,877.25	-	\$25,877.25
166-Behavioral Health	27,257	4.940%	\$27,257.46	-	\$27,257.46	-	\$27,257.46
201-Public Works Special Services	9,341	1.693%	\$9,341.27	-	\$9,341.27	-	\$9,341.27
222-Community Parks	92,060	16.686%	\$92,060.12	-	\$92,060.12	-	\$92,060.12
305-Parks	8,020	1.454%	\$8,020.48	-	\$8,020.48	-	\$8,020.48
407-Fleet	6,087	1.103%	\$6,087.29	-	\$6,087.29	-	\$6,087.29
Subtotals	551,725	100.000%	\$551,724.58	-	\$551,724.58	-	\$551,724.58
Direct Billed							
Total Full Functional Cost					\$551,724.58		\$551,724.58

Allocation Basis: Depreciation by department

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

001 Building Depreciation
Schedule 1.7

Summary of Allocated Costs

Department	Total	New Govt Center	Old Courthouse	SLO Health Complex	Sierra Way	New Courthouse	Atascadero Hospital
104-County Administrative Office	\$61,495.47	\$61,495.47	-	-	-	-	-
111-County Counsel	\$76,783.95	\$76,783.95	-	-	-	-	-
112-Human Resources	\$71,967.09	\$71,855.85	-	-	-	-	-
113-Facilities Management	\$49,937.91	\$35,399.34	\$780.61	\$6,534.99	-	\$4,275.28	-
114-Information Technology Department (ITD)	\$92,174.02	-	\$26,126.53	-	-	-	-
116-Central Services	\$248,172.35	\$2,089.97	-	\$12,130.64	-	\$16,413.71	-
117-Auditor-Controller-Treasurer-Tax Collector	\$190,990.48	\$189,300.65	-	-	-	-	-
200-Maintenance Projects	\$204.14	-	\$204.14	-	-	-	-
Subtotal for CSD	\$791,725.39	\$436,925.22	\$27,111.28	\$18,665.64	-	\$20,688.99	-
100-Board of Supervisors	\$96,829.75	\$96,829.75	-	-	-	-	-
109-Assessor	\$231,727.42	\$179,615.24	-	-	-	-	-
110-Clerk	\$103,478.48	\$98,960.37	-	-	-	-	-
130-Waste Mgmt	\$409.44	-	\$409.44	-	-	-	-
132-District Attorney	\$1,435.94	-	\$1,435.94	-	-	-	-
135-Public Defender	\$876.01	-	-	-	-	\$876.01	-
136-Sheriff	\$773,436.19	-	-	-	-	-	-
137-Animal Services	\$423,034.67	-	-	-	-	-	-
138-Emergency Services	\$19,360.55	\$15,752.01	-	-	-	-	-
139-Probation	\$409,107.83	-	-	-	-	\$6,907.51	-
140-County Fire	\$76,184.35	-	-	-	-	-	-
141-Ag Commissioner	\$13,732.66	-	-	-	\$1,596.43	-	-
142-Planning	\$76,570.56	-	\$24,059.60	-	-	\$32,299.30	-
160-Public Health	\$190,261.32	-	-	\$86,739.33	\$1,104.99	-	\$2,684.75
166-Behavioral Health	\$233,385.25	-	-	\$133,070.11	-	-	\$38,760.51
201-Public Works Special Services	\$9,945.57	-	\$604.30	-	-	-	-
215-Farm Advisor	\$1,146.38	-	-	-	\$1,146.38	-	-
222-Community Parks	\$108,921.27	-	-	-	-	-	-
230-Capital Projects	\$1,040.42	-	\$1,040.42	-	-	-	-

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

001 Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

Department	Total	New Govt Center	Old Courthouse	SLO Health Complex	Sierra Way	New Courthouse	Atascadero Hospital
245-Roads	\$8,251.46	-	\$8,251.46	-	-	-	-
305-Parks	\$14,854.50	-	-	-	-	-	-
377-Library	\$100,683.37	-	-	-	-	-	-
405-Public Works	\$36,526.00	\$5,513.61	\$10,120.04	-	-	-	-
407-Fleet	\$6,087.29	-	-	-	-	-	-
430-Los Osos Sewer System	\$1,077.54	-	\$1,077.54	-	-	-	-
999-Other	\$228,508.83	\$15,581.24	-	-	-	\$210,452.64	-
Totals	\$3,958,598.45	\$849,177.44	\$74,110.03	\$238,475.07	\$3,847.80	\$271,224.45	\$41,445.26
Direct Billed	-	-	-	-	-	-	-
Total Full Functional Cost	\$3,958,598.45	\$849,177.44	\$74,110.03	\$238,475.07	\$3,847.80	\$271,224.45	\$41,445.26
Less Direct Billed	-	-	-	-	-	-	-
Less CSD Amounts	(\$791,725.39)	(\$436,925.22)	(\$27,111.28)	(\$18,665.64)	-	(\$20,688.99)	-
Total Receiving Department Allocation	\$3,166,873.06	\$412,252.22	\$46,998.75	\$219,809.43	\$3,847.80	\$250,535.46	\$41,445.26

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

001 Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

Department	Total	Other Direct	County Bank Bldg	Kimball Bldg	North County Facility	Structures
104-County Administrative Office	\$61,495.47	-	-	-	-	-
111-County Counsel	\$76,783.95	-	-	-	-	-
112-Human Resources	\$71,967.09	-	-	\$111.23	-	-
113-Facilities Management	\$49,937.91	-	-	\$2,947.70	-	-
114-Information Technology Department (ITD)	\$92,174.02	\$3,904.14	-	-	-	\$62,143.35
116-Central Services	\$248,172.35	\$75,500.91	\$15,060.73	\$740.63	-	\$126,235.75
117-Auditor-Controller-Treasurer-Tax Collector	\$190,990.48	-	-	\$1,689.83	-	-
200-Maintenance Projects	\$204.14	-	-	-	-	-
Subtotal for CSD	\$791,725.39	\$79,405.05	\$15,060.73	\$5,489.39	-	\$188,379.10
100-Board of Supervisors	\$96,829.75	-	-	-	-	-
109-Assessor	\$231,727.42	-	-	-	\$52,112.18	-
110-Clerk	\$103,478.48	-	-	-	\$4,518.10	-
130-Waste Mgmt	\$409.44	-	-	-	-	-
132-District Attorney	\$1,435.94	-	-	-	-	-
135-Public Defender	\$876.01	-	-	-	-	-
136-Sheriff	\$773,436.19	\$625,829.05	-	-	-	\$147,607.14
137-Animal Services	\$423,034.67	\$387,627.41	-	-	-	\$35,407.26
138-Emergency Services	\$19,360.55	-	-	-	-	\$3,608.54
139-Probation	\$409,107.83	\$400,085.32	-	-	-	\$2,115.00
140-County Fire	\$76,184.35	\$74,542.14	-	-	-	\$1,642.21
141-Ag Commissioner	\$13,732.66	\$7,814.77	-	-	-	\$4,321.46
142-Planning	\$76,570.56	-	-	-	\$20,211.66	-
160-Public Health	\$190,261.32	\$73,855.01	-	-	-	\$25,877.25
166-Behavioral Health	\$233,385.25	\$34,297.17	-	-	-	\$27,257.46
201-Public Works Special Services	\$9,945.57	-	-	-	-	\$9,341.27
215-Farm Advisor	\$1,146.38	-	-	-	-	-
222-Community Parks	\$108,921.27	\$15,073.07	-	\$1,788.08	-	\$92,060.12
230-Capital Projects	\$1,040.42	-	-	-	-	-

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

001 Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

Department	Total	Other Direct	County Bank Bldg	Kimball Bldg	North County Facility	Structures
245-Roads	\$8,251.46	-	-	-	-	-
305-Parks	\$14,854.50	\$3,915.99	-	\$2,918.03	-	\$8,020.48
377-Library	\$100,683.37	\$100,683.37	-	-	-	-
405-Public Works	\$36,526.00	-	\$17,072.39	\$3,819.95	-	-
407-Fleet	\$6,087.29	-	-	-	-	\$6,087.29
430-Los Osos Sewer System	\$1,077.54	-	-	-	-	-
999-Other	\$228,508.83	-	-	\$2,474.95	-	-
Totals	\$3,958,598.45	\$1,803,128.35	\$32,133.12	\$16,490.41	\$76,841.94	\$551,724.58
Direct Billed	-	-	-	-	-	-
Total Full Functional Cost	\$3,958,598.45	\$1,803,128.35	\$32,133.12	\$16,490.41	\$76,841.94	\$551,724.58
Less Direct Billed	-	-	-	-	-	-
Less CSD Amounts	(\$791,725.39)	(\$79,405.05)	(\$15,060.73)	(\$5,489.39)	-	(\$188,379.10)
Total Receiving Department Allocation	\$3,166,873.06	\$1,723,723.30	\$17,072.39	\$11,001.02	\$76,841.94	\$363,345.48

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

002 Equipment Depreciation
Schedule 2.1

Narrative

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

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

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

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

**002 Equipment Depreciation
Schedule 2.2**

Revenue Reconciliation

No Revenue Reconciliation

Fiscal Year 2024-25 Actuals
For Use In Fiscal Year 2026-27

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

Date Printed: 2/24/2026

**002 Equipment Depreciation
Schedule 2.3**

Labor Distribution Summary

No Labor Distribution

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

002 Equipment Depreciation
Schedule 2.4

Schedule of costs to be allocated

	Amount	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					
Servicses and Supplies Subtotal	DIST	-	-	-	
Cost Adjustments					
DEPRECIATION	ADJP	\$1,410,370.07	\$262,783.23	\$667,504.66	\$480,082.18
Cost Adjustments Subtotal		\$1,410,370.07	\$262,783.23	\$667,504.66	\$480,082.18
Reallocate Admin		-	-	-	
Functional Costs		\$1,410,370.07	\$262,783.23	\$667,504.66	\$480,082.18
<i>Exp Total %</i>		18.632%	47.328%	34.039%	

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

002 Equipment Depreciation
Schedule 2.5

Service to Service Costs

Department	First Incoming	Second Incoming	Software	Computing Assets	Other Assets
Subtotals	-	-			
Functional Costs	\$1,410,370.07		\$262,783.23	\$667,504.66	\$480,082.18
Total Allocated Costs	\$1,410,370.07		\$262,783.23	\$667,504.66	\$480,082.18

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

002 Equipment Depreciation
Schedule 2.6.1

Detail Allocation - Software

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	18,940	7.208%	\$18,940.15	-	\$18,940.15	-	\$18,940.15
114-Information Technology Department (ITD)	37,959	14.445%	\$37,959.33	-	\$37,959.33	-	\$37,959.33
117-Auditor-Controller-Treasurer-Tax Collector	180,743	68.780%	\$180,742.60	-	\$180,742.60	-	\$180,742.60
110-Clerk	25,141	9.567%	\$25,141.15	-	\$25,141.15	-	\$25,141.15
Subtotals	262,783	100.000%	\$262,783.23	-	\$262,783.23	-	\$262,783.23
Direct Billed							
Total Full Functional Cost					\$262,783.23		\$262,783.23

Allocation Basis: Departmental Asset Depreciation

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

002 Equipment Depreciation
Schedule 2.6.2

Detail Allocation - Computing Assets

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	655,423	98.190%	\$655,422.69	-	\$655,422.69	-	\$655,422.69
132-District Attorney	3,064	0.459%	\$3,063.96	-	\$3,063.96	-	\$3,063.96
136-Sheriff	6,631	0.993%	\$6,631.49	-	\$6,631.49	-	\$6,631.49
139-Probation	2,387	0.358%	\$2,386.52	-	\$2,386.52	-	\$2,386.52
Subtotals	667,505	100.000%	\$667,504.66	-	\$667,504.66	-	\$667,504.66
Direct Billed						-	-
Total Full Functional Cost					\$667,504.66		\$667,504.66

Allocation Basis: Departmental Asset Depreciation

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

002 Equipment Depreciation
Schedule 2.6.3

Detail Allocation - Other Assets

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
111-County Counsel	1,118	0.233%	\$1,118.31	-	\$1,118.31	-	\$1,118.31
113-Facilities Management	833	0.174%	\$833.01	-	\$833.01	-	\$833.01
114-Information Technology Department (ITD)	117,449	24.464%	\$117,449.14	-	\$117,449.14	-	\$117,449.14
117-Auditor-Controller-Treasurer-Tax Collector	6,322	1.317%	\$6,322.01	-	\$6,322.01	-	\$6,322.01
109-Assessor	59,586	12.412%	\$59,585.99	-	\$59,585.99	-	\$59,585.99
110-Clerk	524	0.109%	\$524.48	-	\$524.48	-	\$524.48
132-District Attorney	2,938	0.612%	\$2,938.23	-	\$2,938.23	-	\$2,938.23
136-Sheriff	117,996	24.578%	\$117,996.00	-	\$117,996.00	-	\$117,996.00
137-Animal Services	298	0.062%	\$298.23	-	\$298.23	-	\$298.23
140-County Fire	89,644	18.673%	\$89,644.14	-	\$89,644.14	-	\$89,644.14
141-Ag Commissioner	1,078	0.224%	\$1,077.63	-	\$1,077.63	-	\$1,077.63
142-Planning	683	0.142%	\$682.84	-	\$682.84	-	\$682.84
160-Public Health	75,464	15.719%	\$75,463.95	-	\$75,463.95	-	\$75,463.95
215-Farm Advisor	251	0.052%	\$251.34	-	\$251.34	-	\$251.34
305-Parks	5,897	1.228%	\$5,896.88	-	\$5,896.88	-	\$5,896.88
Subtotals	480,082	100.000%	\$480,082.18	-	\$480,082.18	-	\$480,082.18
Direct Billed							
Total Full Functional Cost					\$480,082.18		\$480,082.18

Allocation Basis: Departmental Asset Depreciation

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

002 Equipment Depreciation
Schedule 2.7

Summary of Allocated Costs

Department	Total	Computing Assets	Software	Other Assets
111-County Counsel	\$1,118.31	-	-	\$1,118.31
112-Human Resources	\$18,940.15	-	\$18,940.15	-
113-Facilities Management	\$833.01	-	-	\$833.01
114-Information Technology Department (ITD)	\$810,831.16	\$655,422.69	\$37,959.33	\$117,449.14
117-Auditor-Controller-Treasurer-Tax Collector	\$187,064.61	-	\$180,742.60	\$6,322.01
Subtotal for CSD	\$1,018,787.24	\$655,422.69	\$237,642.08	\$125,722.47
109-Assessor	\$59,585.99	-	-	\$59,585.99
110-Clerk	\$25,665.63	-	\$25,141.15	\$524.48
132-District Attorney	\$6,002.19	\$3,063.96	-	\$2,938.23
136-Sheriff	\$124,627.49	\$6,631.49	-	\$117,996.00
137-Animal Services	\$298.23	-	-	\$298.23
139-Probation	\$2,386.52	\$2,386.52	-	-
140-County Fire	\$89,644.14	-	-	\$89,644.14
141-Ag Commissioner	\$1,077.63	-	-	\$1,077.63
142-Planning	\$682.84	-	-	\$682.84
160-Public Health	\$75,463.95	-	-	\$75,463.95
215-Farm Advisor	\$251.34	-	-	\$251.34
305-Parks	\$5,896.88	-	-	\$5,896.88
Totals	\$1,410,370.07	\$667,504.66	\$262,783.23	\$480,082.18
Direct Billed	-	-	-	-
Total Full Functional Cost	\$1,410,370.07	\$667,504.66	\$262,783.23	\$480,082.18
Less Direct Billed	-	-	-	-
Less CSD Amounts	(\$1,018,787.24)	(\$655,422.69)	(\$237,642.08)	(\$125,722.47)
Total Receiving Department Allocation	\$391,582.83	\$12,081.97	\$25,141.15	\$354,359.71

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

104 County Administrative Office
Schedule 3.1

Narrative

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

Not Allowed

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

Support to Others- Costs related to departmental support.

Budget Assistance- Costs related to review of departmental budgets.

Not Allowed- Not further allocated

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

104 County Administrative Office
Schedule 3.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$127,033.43	122,213.76	4,819.67	-	
	Total for C/A	\$127,033.43	122,213.76	4,819.67	-	
REV	Outside revenues	\$168,029.51	-	-	168,029.51	
	Total for REV	\$168,029.51	-	-	168,029.51	

Total per Books	\$295,062.94
Less General Government	(\$168,029.51)
Less Off the Top	(\$122,213.76)
Less Direct Billed	(\$4,819.67)
Difference	-

Fiscal Year 2024-25 Actuals
For Use In Fiscal Year 2026-27

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

Date Printed: 2/24/2026

**104 County Administrative Office
Schedule 3.3**

**Labor Distribution Summary
No Labor Distribution**

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

104 County Administrative Office
Schedule 3.4

Schedule of costs to be allocated

	Amount	General & Admin	Support to Others	Budget Assistance	Not Allowed
<i>Sal Total %</i>		30.032%	7.458%	6.176%	56.334%
Wages and Benefits					
Salaries	\$2,709,092.66	\$813,582.32	\$202,050.30	\$167,324.14	\$1,526,135.90
Benefits	-	-	-	-	-
Wages and Benefits Subtotal	\$2,709,092.66	\$813,582.32	\$202,050.30	\$167,324.14	\$1,526,135.90
Service And Supplies					
	DIST				
SERVICES & SUPPLIES	<i>PROP</i>	\$4,241,390.29	\$1,374,414.29	-	\$2,866,976.00
Other Charges	<i>DISA</i>	\$780,962.55			
Services and Supplies Subtotal		\$4,241,390.29	\$1,374,414.29	-	\$2,866,976.00
Cost Adjustments					
Other Charges	<i>DISA</i>	(\$780,962.55)			
REVENUE	<i>ADJP</i>	(\$290,243.27)	(\$122,213.76)	-	(\$168,029.51)
Cost Adjustments Subtotal		(\$290,243.27)	(\$122,213.76)	-	(\$168,029.51)
Reallocate Admin		(\$2,065,782.85)	\$220,200.35	\$182,354.76	\$1,663,227.73
Functional Costs		\$6,660,239.68	-	\$422,250.65	\$5,888,310.12
<i>Exp Total %</i>		0.000%	6.340%	5.250%	88.410%

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

104 County Administrative Office
Schedule 3.5

Service to Service Costs

Department	First Incoming	Second Incoming	Support to Others	Budget Assistance	Not Allowed
001-Building Depreciation	\$61,495.47	-	\$3,898.73	\$3,228.66	\$54,368.07
104-County Administrative Office	-	\$23,737.84	\$1,504.95	\$1,246.29	\$20,986.59
111-County Counsel	-	\$276,726.72	\$17,544.12	\$14,528.83	\$244,653.77
112-Human Resources	-	\$19,884.49	\$1,260.65	\$1,043.98	\$17,579.86
113-Facilities Management	-	\$47,142.62	\$2,988.78	\$2,475.10	\$41,678.73
114-Information Technology Department (ITD)	-	\$109,848.24	\$6,964.24	\$5,767.30	\$97,116.70
116-Central Services	-	\$9,622.03	\$610.02	\$505.18	\$8,506.83
117-Auditor-Controller-Treasurer-Tax Collector	-	\$45,297.18	\$2,871.78	\$2,378.21	\$40,047.18
118-Talent Development	-	\$3,038.93	\$192.66	\$159.55	\$2,686.71
200-Maintenance Projects	-	\$4,694.74	\$297.64	\$246.49	\$4,150.61
Subtotals	\$61,495.47	\$539,992.78	\$38,133.58	\$31,579.61	\$531,775.06
Functional Costs	\$6,660,239.68		\$422,250.65	\$349,678.90	\$5,888,310.12
Total Allocated Costs	\$7,261,727.93		\$460,384.24	\$381,258.51	\$6,420,085.18

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

104 County Administrative Office
Schedule 3.6.1

Detail Allocation - Support to Others

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	12,555	4.983%	\$21,234.44	-	\$21,234.44	-	\$21,234.44
111-County Counsel	5,575	2.213%	\$9,429.51	-	\$9,429.51	\$797.25	\$10,226.76
112-Human Resources	19,056	7.563%	\$32,229.97	-	\$32,229.97	\$2,724.99	\$34,954.96
113-Facilities Management	2,696	1.070%	\$4,559.48	-	\$4,559.48	\$385.50	\$4,944.98
114-Information Technology Department (ITD)	12,000	4.763%	\$20,297.26	-	\$20,297.26	\$1,716.10	\$22,013.36
116-Central Services	4,491	1.783%	\$7,596.57	-	\$7,596.57	\$642.28	\$8,238.85
117-Auditor-Controller-Treasurer-Tax Collector	3,776	1.499%	\$6,386.80	-	\$6,386.80	\$539.99	\$6,926.80
118-Talent Development	201	0.080%	\$339.66	-	\$339.66	\$28.72	\$368.38
200-Maintenance Projects	2,342	0.930%	\$3,961.19	-	\$3,961.19	\$334.91	\$4,296.10
109-Assessor	2,433	0.966%	\$4,115.46	-	\$4,115.46	\$347.95	\$4,463.42
110-Clerk	2,584	1.026%	\$4,370.30	-	\$4,370.30	\$369.50	\$4,739.80
119-Communication and Outreach	4,083	1.621%	\$6,905.94	-	\$6,905.94	\$583.88	\$7,489.82
130-Waste Mgmt	582	0.231%	\$984.36	-	\$984.36	\$83.23	\$1,067.59
131-Grand Jury	1,518	0.603%	\$2,568.21	-	\$2,568.21	\$217.14	\$2,785.35
132-District Attorney	5,275	2.094%	\$8,922.68	-	\$8,922.68	\$754.40	\$9,677.07
134-Child Support Services	602	0.239%	\$1,017.75	-	\$1,017.75	\$86.05	\$1,103.80
135-Public Defender	98	0.039%	\$165.59	-	\$165.59	\$14.00	\$179.59
136-Sheriff	10,915	4.332%	\$18,462.13	-	\$18,462.13	\$1,560.94	\$20,023.07
137-Animal Services	523	0.207%	\$883.83	-	\$883.83	\$74.73	\$958.55
138-Emergency Services	2,750	1.091%	\$4,650.85	-	\$4,650.85	\$393.22	\$5,044.07
139-Probation	2,054	0.815%	\$3,473.91	-	\$3,473.91	\$293.71	\$3,767.62
140-County Fire	36,281	14.400%	\$61,365.41	-	\$61,365.41	\$5,188.34	\$66,553.75
141-Ag Commissioner	3,697	1.467%	\$6,252.61	-	\$6,252.61	\$528.65	\$6,781.26
142-Planning	24,284	9.638%	\$41,073.69	-	\$41,073.69	\$3,472.71	\$44,546.40
160-Public Health	11,495	4.562%	\$19,442.21	-	\$19,442.21	\$1,643.80	\$21,086.01
166-Behavioral Health	12,856	5.103%	\$21,744.37	-	\$21,744.37	\$1,838.45	\$23,582.81
180-Social Services	6,675	2.649%	\$11,289.11	-	\$11,289.11	\$954.47	\$12,243.58
186-Veteran's Services	498	0.198%	\$843.05	-	\$843.05	\$71.28	\$914.33

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

104 County Administrative Office
Schedule 3.6.1

Detail Allocation - Support to Others (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
201-Public Works Special Services	1,365	0.542%	\$2,309.55	-	\$2,309.55	\$195.27	\$2,504.82
205-Groundwater Sustainability	1,887	0.749%	\$3,191.79	(\$4,819.67)	(\$1,627.88)	\$269.86	(\$1,358.02)
215-Farm Advisor	2,032	0.807%	\$3,437.69	-	\$3,437.69	\$290.65	\$3,728.35
222-Community Parks	2,338	0.928%	\$3,955.25	-	\$3,955.25	\$334.41	\$4,289.66
230-Capital Projects	2,396	0.951%	\$4,052.05	-	\$4,052.05	\$342.59	\$4,394.65
245-Roads	5,442	2.160%	\$9,204.64	-	\$9,204.64	\$778.24	\$9,982.88
290-Community Development	3,115	1.236%	\$5,269.33	-	\$5,269.33	\$445.51	\$5,714.84
305-Parks	6,603	2.621%	\$11,168.49	-	\$11,168.49	\$944.28	\$12,112.77
330-Wildlife and Grazing	336	0.133%	\$567.62	-	\$567.62	\$47.99	\$615.62
331-Fish and Game	481	0.191%	\$813.92	-	\$813.92	\$68.82	\$882.74
377-Library	7,317	2.904%	\$12,375.08	-	\$12,375.08	\$1,046.29	\$13,421.38
405-Public Works	17,069	6.774%	\$28,869.40	-	\$28,869.40	\$2,440.86	\$31,310.26
407-Fleet	3,396	1.348%	\$5,743.34	-	\$5,743.34	\$485.59	\$6,228.93
425-Airports	5,568	2.210%	\$9,417.64	-	\$9,417.64	\$796.24	\$10,213.88
427-Golf Courses	471	0.187%	\$797.46	-	\$797.46	\$67.42	\$864.89
430-Los Osos Sewer System	242	0.096%	\$409.80	-	\$409.80	\$34.65	\$444.45
Subtotals	251,955	100.000%	\$426,149.39	(\$4,819.67)	\$421,329.72	\$34,234.85	\$455,564.57
Direct Billed					\$4,819.67		\$4,819.67
Total Full Functional Cost					\$426,149.39		\$460,384.24

Allocation Basis: Amount identified in the cost accounting system

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

104 County Administrative Office
Schedule 3.6.2

Detail Allocation - Budget Assistance

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	5,109,233	0.709%	\$2,503.40	-	\$2,503.40	-	\$2,503.40
111-County Counsel	5,319,269	0.739%	\$2,606.31	-	\$2,606.31	\$210.87	\$2,817.19
112-Human Resources	10,886,711	1.512%	\$5,334.22	-	\$5,334.22	\$431.59	\$5,765.81
113-Facilities Management	10,304,725	1.431%	\$5,049.07	-	\$5,049.07	\$408.52	\$5,457.58
114-Information Technology Department (ITD)	22,701,264	3.152%	\$11,123.07	-	\$11,123.07	\$899.96	\$12,023.03
116-Central Services	3,156,057	0.438%	\$1,546.39	-	\$1,546.39	\$125.12	\$1,671.51
117-Auditor-Controller-Treasurer-Tax Collector	10,276,298	1.427%	\$5,035.14	-	\$5,035.14	\$407.39	\$5,442.53
118-Talent Development	613,464	0.085%	\$300.58	-	\$300.58	\$24.32	\$324.90
200-Maintenance Projects	1,212,081	0.168%	\$593.89	-	\$593.89	\$48.05	\$641.94
100-Board of Supervisors	2,207,701	0.307%	\$1,081.72	-	\$1,081.72	\$87.52	\$1,169.24
109-Assessor	12,014,611	1.668%	\$5,886.87	-	\$5,886.87	\$476.30	\$6,363.17
110-Clerk	4,326,101	0.601%	\$2,119.68	-	\$2,119.68	\$171.50	\$2,291.19
119-Communication and Outreach	295,753	0.041%	\$144.91	-	\$144.91	\$11.72	\$156.64
130-Waste Mgmt	1,863,651	0.259%	\$913.14	-	\$913.14	\$73.88	\$987.03
131-Grand Jury	91,660	0.013%	\$44.91	-	\$44.91	\$3.63	\$48.54
132-District Attorney	24,102,251	3.346%	\$11,809.52	-	\$11,809.52	\$955.50	\$12,765.02
134-Child Support Services	5,145,003	0.714%	\$2,520.93	-	\$2,520.93	\$203.97	\$2,724.89
135-Public Defender	9,604,410	1.333%	\$4,705.93	-	\$4,705.93	\$380.75	\$5,086.68
136-Sheriff	112,258,700	15.586%	\$55,004.04	-	\$55,004.04	\$4,450.34	\$59,454.38
137-Animal Services	3,901,942	0.542%	\$1,911.86	-	\$1,911.86	\$154.69	\$2,066.54
138-Emergency Services	2,442,990	0.339%	\$1,197.01	-	\$1,197.01	\$96.85	\$1,293.85
139-Probation	31,006,930	4.305%	\$15,192.64	-	\$15,192.64	\$1,229.23	\$16,421.87
140-County Fire	25,425,215	3.530%	\$12,457.74	-	\$12,457.74	\$1,007.95	\$13,465.69
141-Ag Commissioner	7,604,346	1.056%	\$3,725.95	-	\$3,725.95	\$301.46	\$4,027.41
142-Planning	18,189,617	2.525%	\$8,912.47	-	\$8,912.47	\$721.10	\$9,633.57
160-Public Health	40,238,038	5.587%	\$19,715.66	-	\$19,715.66	\$1,595.18	\$21,310.84
166-Behavioral Health	108,325,919	15.040%	\$53,077.07	-	\$53,077.07	\$4,294.43	\$57,371.50
180-Social Services	85,227,441	11.833%	\$41,759.38	-	\$41,759.38	\$3,378.72	\$45,138.10
186-Veteran's Services	11,890,774	1.651%	\$5,826.19	-	\$5,826.19	\$471.39	\$6,297.58

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

104 County Administrative Office
Schedule 3.6.2

Detail Allocation - Budget Assistance (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
201-Public Works Special Services	4,387,453	0.609%	\$2,149.75	-	\$2,149.75	\$173.93	\$2,323.68
205-Groundwater Sustainability	2,929,101	0.407%	\$1,435.19	-	\$1,435.19	\$116.12	\$1,551.31
215-Farm Advisor	2,556,235	0.355%	\$1,252.49	-	\$1,252.49	\$101.34	\$1,353.83
222-Community Parks	549,678	0.076%	\$269.33	-	\$269.33	\$21.79	\$291.12
230-Capital Projects	6,268,841	0.870%	\$3,071.58	-	\$3,071.58	\$248.52	\$3,320.10
245-Roads	32,581,467	4.524%	\$15,964.13	-	\$15,964.13	\$1,291.65	\$17,255.77
290-Community Development	3,731,135	0.518%	\$1,828.17	-	\$1,828.17	\$147.92	\$1,976.08
305-Parks	7,593,413	1.054%	\$3,720.59	-	\$3,720.59	\$301.03	\$4,021.62
330-Wildlife and Grazing	1,770	0.000%	\$0.87	-	\$0.87	\$0.07	\$0.94
331-Fish and Game	35,059	0.005%	\$17.18	-	\$17.18	\$1.39	\$18.57
351-Emergency Medical Services	865,817	0.120%	\$424.23	-	\$424.23	\$34.32	\$458.55
377-Library	11,886,999	1.650%	\$5,824.34	-	\$5,824.34	\$471.24	\$6,295.58
405-Public Works	28,085,907	3.899%	\$13,761.41	-	\$13,761.41	\$1,113.43	\$14,874.84
407-Fleet	6,632,948	0.921%	\$3,249.98	-	\$3,249.98	\$262.95	\$3,512.94
408-Workers' Comp ISF	5,352,716	0.743%	\$2,622.70	-	\$2,622.70	\$212.20	\$2,834.90
409-Liability Insurance ISF	9,659,338	1.341%	\$4,732.84	-	\$4,732.84	\$382.93	\$5,115.77
410-Unemployment Insurance ISF	105,036	0.015%	\$51.47	-	\$51.47	\$4.16	\$55.63
411-Medical Malpractice ISF	765,660	0.106%	\$375.15	-	\$375.15	\$30.35	\$405.51
412-County Dental Plan ISF	247,164	0.034%	\$121.10	-	\$121.10	\$9.80	\$130.90
425-Airports	10,893,711	1.512%	\$5,337.65	-	\$5,337.65	\$431.87	\$5,769.52
427-Golf Courses	5,020,055	0.697%	\$2,459.71	-	\$2,459.71	\$199.01	\$2,658.72
430-Los Osos Sewer System	4,363,524	0.606%	\$2,138.02	-	\$2,138.02	\$172.99	\$2,311.01
Subtotals	720,255,182	100.000%	\$352,907.57	-	\$352,907.57	\$28,350.94	\$381,258.51
Direct Billed							
Total Full Functional Cost					\$352,907.57		\$381,258.51

Allocation Basis: Annual Departmental Expenditures.

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

104 County Administrative Office
Schedule 3.7

Summary of Allocated Costs

Department	Total	Budget Assistance	Support to Others	Not Allowed
104-County Administrative Office	\$23,737.84	\$2,503.40	\$21,234.44	-
111-County Counsel	\$13,043.95	\$2,817.19	\$10,226.76	-
112-Human Resources	\$40,720.77	\$5,765.81	\$34,954.96	-
113-Facilities Management	\$10,402.56	\$5,457.58	\$4,944.98	-
114-Information Technology Department (ITD)	\$34,036.39	\$12,023.03	\$22,013.36	-
116-Central Services	\$9,910.36	\$1,671.51	\$8,238.85	-
117-Auditor-Controller-Treasurer-Tax Collector	\$12,369.32	\$5,442.53	\$6,926.80	-
118-Talent Development	\$693.28	\$324.90	\$368.38	-
200-Maintenance Projects	\$4,938.04	\$641.94	\$4,296.10	-
Subtotal for CSD	\$149,852.50	\$36,647.89	\$113,204.62	-
100-Board of Supervisors	\$1,169.24	\$1,169.24	-	-
109-Assessor	\$10,826.59	\$6,363.17	\$4,463.42	-
110-Clerk	\$7,030.99	\$2,291.19	\$4,739.80	-
119-Communication and Outreach	\$7,646.46	\$156.64	\$7,489.82	-
130-Waste Mgmt	\$2,054.61	\$987.03	\$1,067.59	-
131-Grand Jury	\$2,833.89	\$48.54	\$2,785.35	-
132-District Attorney	\$22,442.09	\$12,765.02	\$9,677.07	-
134-Child Support Services	\$3,828.69	\$2,724.89	\$1,103.80	-
135-Public Defender	\$5,266.27	\$5,086.68	\$179.59	-
136-Sheriff	\$79,477.44	\$59,454.38	\$20,023.07	-
137-Animal Services	\$3,025.10	\$2,066.54	\$958.55	-
138-Emergency Services	\$6,337.92	\$1,293.85	\$5,044.07	-
139-Probation	\$20,189.49	\$16,421.87	\$3,767.62	-
140-County Fire	\$80,019.43	\$13,465.69	\$66,553.75	-
141-Ag Commissioner	\$10,808.67	\$4,027.41	\$6,781.26	-
142-Planning	\$54,179.97	\$9,633.57	\$44,546.40	-
160-Public Health	\$42,396.85	\$21,310.84	\$21,086.01	-
166-Behavioral Health	\$80,954.31	\$57,371.50	\$23,582.81	-
180-Social Services	\$57,381.68	\$45,138.10	\$12,243.58	-
186-Veteran's Services	\$7,211.91	\$6,297.58	\$914.33	-

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

104 County Administrative Office
Schedule 3.7

Summary of Allocated Costs (continued)

Department	Total	Budget Assistance	Support to Others	Not Allowed
201-Public Works Special Services	\$4,828.50	\$2,323.68	\$2,504.82	-
205-Groundwater Sustainability	\$193.28	\$1,551.31	(\$1,358.02)	-
215-Farm Advisor	\$5,082.18	\$1,353.83	\$3,728.35	-
222-Community Parks	\$4,580.78	\$291.12	\$4,289.66	-
230-Capital Projects	\$7,714.74	\$3,320.10	\$4,394.65	-
245-Roads	\$27,238.65	\$17,255.77	\$9,982.88	-
290-Community Development	\$7,690.92	\$1,976.08	\$5,714.84	-
305-Parks	\$16,134.39	\$4,021.62	\$12,112.77	-
330-Wildlife and Grazing	\$616.55	\$0.94	\$615.62	-
331-Fish and Game	\$901.31	\$18.57	\$882.74	-
351-Emergency Medical Services	\$458.55	\$458.55	-	-
377-Library	\$19,716.96	\$6,295.58	\$13,421.38	-
405-Public Works	\$46,185.10	\$14,874.84	\$31,310.26	-
407-Fleet	\$9,741.86	\$3,512.94	\$6,228.93	-
408-Workers' Comp ISF	\$2,834.90	\$2,834.90	-	-
409-Liability Insurance ISF	\$5,115.77	\$5,115.77	-	-
410-Unemployment Insurance ISF	\$55.63	\$55.63	-	-
411-Medical Malpractice ISF	\$405.51	\$405.51	-	-
412-County Dental Plan ISF	\$130.90	\$130.90	-	-
425-Airports	\$15,983.40	\$5,769.52	\$10,213.88	-
427-Golf Courses	\$3,523.61	\$2,658.72	\$864.89	-
430-Los Osos Sewer System	\$2,755.46	\$2,311.01	\$444.45	-
Alloc Remains	\$6,420,085.18	-	-	\$6,420,085.18
Totals	\$7,256,908.26	\$381,258.51	\$455,564.57	-
Direct Billed	\$4,819.67	-	\$4,819.67	-
Total Full Functional Cost	\$7,261,727.93	\$381,258.51	\$460,384.24	-
Less Direct Billed	(\$4,819.67)	-	(\$4,819.67)	-
Less CSD Amounts	(\$149,852.50)	(\$36,647.89)	(\$113,204.62)	-
Total Receiving Department Allocation	\$686,970.57	\$344,610.62	\$342,359.95	-

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

111 County Counsel
Schedule 4.1

Narrative

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

Legal Services

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

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

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

111 County Counsel
Schedule 4.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$87,170.00	74,980.00	12,190.00	-	
	Total for C/A	\$87,170.00	74,980.00	12,190.00	-	
REV	Revenues	\$72,012.41	34,177.41	37,835.00	-	
	Total for REV	\$72,012.41	34,177.41	37,835.00	-	

Total per Books	\$159,182.41
Less General Government	-
Less Off the Top	(\$109,157.41)
Less Direct Billed	(\$50,025.00)
Difference	-

Fiscal Year 2024-25 Actuals
For Use In Fiscal Year 2026-27

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

Date Printed: 2/24/2026

**111 County Counsel
Schedule 4.3**

**Labor Distribution Summary
No Labor Distribution**

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

111 County Counsel
Schedule 4.4

Schedule of costs to be allocated

	Amount	General & Admin	Not Allowed	Legal Services
<i>Sal Total %</i>		33.284%	1.272%	65.443%
Wages and Benefits				
Salaries	\$4,913,301.12	\$1,635,354.54	\$62,515.54	\$3,215,431.04
Benefits	-	-	-	-
Wages and Benefits Subtotal	\$4,913,301.12	\$1,635,354.54	\$62,515.54	\$3,215,431.04
Service And Supplies				
	DIST			
SERVICES & SUPPLIES	<i>PROP</i>	\$405,967.80	\$374,644.05	-
FIXED ASSETS	<i>DISA</i>	-	-	\$31,323.75
Services and Supplies Subtotal		\$405,967.80	\$374,644.05	\$31,323.75
Cost Adjustments				
FIXED ASSETS	<i>DISA</i>	-	-	-
REVENUE	<i>ADJP</i>	(\$109,157.41)	(\$13,625.81)	(\$95,531.60)
Cost Adjustments Subtotal		(\$109,157.41)	(\$13,625.81)	(\$95,531.60)
Reallocate Admin		(\$1,996,372.78)	\$38,073.93	\$1,958,298.85
Functional Costs		\$5,210,111.51	\$100,589.47	\$5,109,522.04
<i>Exp Total %</i>		0.000%	1.931%	98.069%

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

**111 County Counsel
 Schedule 4.5**

Service to Service Costs

Department	First Incoming	Second Incoming	Not Allowed	Legal Services
001-Building Depreciation	\$76,783.95	-	\$1,482.44	\$75,301.51
002-Equipment Depreciation	\$1,118.31	-	\$21.59	\$1,096.72
104-County Administrative Office	\$12,035.82	\$1,008.12	\$251.83	\$12,792.11
112-Human Resources	-	\$30,591.52	\$590.62	\$30,000.91
113-Facilities Management	-	\$58,788.81	\$1,135.01	\$57,653.80
114-Information Technology Department (ITD)	-	\$123,239.13	\$2,379.33	\$120,859.80
116-Central Services	-	\$2,643.19	\$51.03	\$2,592.16
117-Auditor-Controller-Treasurer-Tax Collector	-	\$42,388.84	\$818.38	\$41,570.46
118-Talent Development	-	\$4,675.27	\$90.26	\$4,585.01
200-Maintenance Projects	-	\$5,320.75	\$102.73	\$5,218.02
Subtotals	\$89,938.08	\$268,655.64	\$6,923.22	\$351,670.50
Functional Costs	\$5,210,111.51		\$100,589.47	\$5,109,522.04
Total Allocated Costs	\$5,568,705.23		\$107,512.70	\$5,461,192.53

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

111 County Counsel
Schedule 4.6.1

Detail Allocation - Legal Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	169,872	5.324%	\$276,726.72	-	\$276,726.72	-	\$276,726.72
112-Human Resources	174,555	5.471%	\$284,354.44	-	\$284,354.44	\$15,224.26	\$299,578.70
113-Facilities Management	142,479	4.465%	\$232,101.53	-	\$232,101.53	\$12,426.65	\$244,528.18
114-Information Technology Department (ITD)	36,722	1.151%	\$59,820.30	-	\$59,820.30	\$3,202.76	\$63,023.06
117-Auditor-Controller-Treasurer-Tax Collector	68,253	2.139%	\$111,185.91	-	\$111,185.91	\$5,952.86	\$117,138.78
200-Maintenance Projects	4,215	0.132%	\$6,866.53	-	\$6,866.53	\$367.63	\$7,234.16
100-Board of Supervisors	109,986	3.447%	\$179,169.41	-	\$179,169.41	\$9,592.68	\$188,762.09
109-Assessor	5,373	0.168%	\$8,752.22	-	\$8,752.22	\$468.59	\$9,220.81
110-Clerk	29,236	0.916%	\$47,626.33	-	\$47,626.33	\$2,549.90	\$50,176.23
130-Waste Mgmt	4,215	0.132%	\$6,866.53	-	\$6,866.53	\$367.63	\$7,234.16
131-Grand Jury	8,497	0.266%	\$13,842.28	-	\$13,842.28	\$741.11	\$14,583.39
132-District Attorney	19,976	0.626%	\$32,541.29	-	\$32,541.29	\$1,742.25	\$34,283.54
136-Sheriff	169,893	5.325%	\$276,759.61	-	\$276,759.61	\$14,817.63	\$291,577.25
137-Animal Services	8,643	0.271%	\$14,079.66	-	\$14,079.66	\$753.82	\$14,833.48
138-Emergency Services	9,831	0.308%	\$16,014.99	-	\$16,014.99	\$857.44	\$16,872.43
139-Probation	19,171	0.601%	\$31,229.50	-	\$31,229.50	\$1,672.02	\$32,901.52
141-Ag Commissioner	3,503	0.110%	\$5,706.46	-	\$5,706.46	\$305.52	\$6,011.99
142-Planning	457,210	14.329%	\$744,807.50	-	\$744,807.50	\$39,876.79	\$784,684.29
160-Public Health	111,894	3.507%	\$182,278.55	-	\$182,278.55	\$9,759.14	\$192,037.70
166-Behavioral Health	292,855	9.178%	\$477,068.69	-	\$477,068.69	\$25,542.13	\$502,610.81
180-Social Services	482,032	15.107%	\$785,243.29	-	\$785,243.29	\$42,041.71	\$827,285.00
186-Veteran's Services	417	0.013%	\$679.04	-	\$679.04	\$36.36	\$715.40
201-Public Works Special Services	12,645	0.396%	\$20,599.56	-	\$20,599.56	\$1,102.89	\$21,702.46
230-Capital Projects	21,076	0.661%	\$34,332.60	-	\$34,332.60	\$1,838.16	\$36,170.75
245-Roads	160,174	5.020%	\$260,927.77	-	\$260,927.77	\$13,970.00	\$274,897.77
290-Community Development	43,955	1.378%	\$71,604.07	-	\$71,604.07	\$3,833.66	\$75,437.73
305-Parks	41,919	1.314%	\$68,287.39	-	\$68,287.39	\$3,656.09	\$71,943.48

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

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
351-Emergency Medical Services	2,172	0.068%	\$3,537.94	-	\$3,537.94	\$189.42	\$3,727.36
405-Public Works	193,810	6.074%	\$315,722.26	(\$12,190.00)	\$303,532.26	\$16,903.68	\$320,435.94
409-Liability Insurance ISF	172,568	5.408%	\$281,117.67	-	\$281,117.67	\$15,050.96	\$296,168.63
425-Airports	89,854	2.816%	\$146,375.23	-	\$146,375.23	\$7,836.89	\$154,212.12
430-Los Osos Sewer System	21,076	0.661%	\$34,332.60	-	\$34,332.60	\$1,838.16	\$36,170.75
760-Pension Trust	192	0.006%	\$312.76	-	\$312.76	\$16.74	\$329.50
791-Law Library	716	0.022%	\$1,166.45	-	\$1,166.45	\$62.45	\$1,228.90
999-Other	101,709	3.188%	\$165,686.64	(\$37,835.00)	\$127,851.64	\$8,870.82	\$136,722.46
Subtotals	3,190,693	100.000%	\$5,197,723.72	(\$50,025.00)	\$5,147,698.72	\$263,468.81	\$5,411,167.53
Direct Billed					\$50,025.00		\$50,025.00
Total Full Functional Cost					\$5,197,723.72		\$5,461,192.53

Allocation Basis: Amount identified in the cost accounting system

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

111 County Counsel
Schedule 4.7

Summary of Allocated Costs

Department	Total	Legal Services	Not Allowed
104-County Administrative Office	\$276,726.72	\$276,726.72	-
112-Human Resources	\$299,578.70	\$299,578.70	-
113-Facilities Management	\$244,528.18	\$244,528.18	-
114-Information Technology Department (ITD)	\$63,023.06	\$63,023.06	-
117-Auditor-Controller-Treasurer-Tax Collector	\$117,138.78	\$117,138.78	-
200-Maintenance Projects	\$7,234.16	\$7,234.16	-
Subtotal for CSD	\$1,008,229.60	\$1,008,229.60	-
100-Board of Supervisors	\$188,762.09	\$188,762.09	-
109-Assessor	\$9,220.81	\$9,220.81	-
110-Clerk	\$50,176.23	\$50,176.23	-
130-Waste Mgmt	\$7,234.16	\$7,234.16	-
131-Grand Jury	\$14,583.39	\$14,583.39	-
132-District Attorney	\$34,283.54	\$34,283.54	-
136-Sheriff	\$291,577.25	\$291,577.25	-
137-Animal Services	\$14,833.48	\$14,833.48	-
138-Emergency Services	\$16,872.43	\$16,872.43	-
139-Probation	\$32,901.52	\$32,901.52	-
141-Ag Commissioner	\$6,011.99	\$6,011.99	-
142-Planning	\$784,684.29	\$784,684.29	-
160-Public Health	\$192,037.70	\$192,037.70	-
166-Behavioral Health	\$502,610.81	\$502,610.81	-
180-Social Services	\$827,285.00	\$827,285.00	-
186-Veteran's Services	\$715.40	\$715.40	-
201-Public Works Special Services	\$21,702.46	\$21,702.46	-
230-Capital Projects	\$36,170.75	\$36,170.75	-
245-Roads	\$274,897.77	\$274,897.77	-
290-Community Development	\$75,437.73	\$75,437.73	-

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

111 County Counsel
Schedule 4.7

Summary of Allocated Costs (continued)

Department	Total	Legal Services	Not Allowed
305-Parks	\$71,943.48	\$71,943.48	-
351-Emergency Medical Services	\$3,727.36	\$3,727.36	-
405-Public Works	\$320,435.94	\$320,435.94	-
409-Liability Insurance ISF	\$296,168.63	\$296,168.63	-
425-Airports	\$154,212.12	\$154,212.12	-
430-Los Osos Sewer System	\$36,170.75	\$36,170.75	-
760-Pension Trust	\$329.50	\$329.50	-
791-Law Library	\$1,228.90	\$1,228.90	-
999-Other	\$136,722.46	\$136,722.46	-
Alloc Remains	\$107,512.70	-	\$107,512.70
Totals	\$5,518,680.23	\$5,411,167.53	-
Direct Billed	\$50,025.00	\$50,025.00	-
Total Full Functional Cost	\$5,568,705.23	\$5,461,192.53	-
Less Direct Billed	(\$50,025.00)	(\$50,025.00)	-
Less CSD Amounts	(\$1,008,229.60)	(\$1,008,229.60)	-
Total Receiving Department Allocation	\$4,402,937.93	\$4,402,937.93	-

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

112 Human Resources
Schedule 5.1

Narrative

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

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

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

Please see Appendix A for more information.

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

Not Allowed- Not further allocated

Departmental Services- Cost related to departmental support

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

Property Policies- Insurance costs for real and business property.

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

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

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

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

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

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

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

112 Human Resources
Schedule 5.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$3,985,903.28	1,363,528.00	2,622,375.28	-	
	Total for C/A	\$3,985,903.28	1,363,528.00	2,622,375.28	-	
REV	Revenues	\$74,391.75	21,409.33	52,982.42	-	
	Total for REV	\$74,391.75	21,409.33	52,982.42	-	

Total per Books	\$4,060,295.03
Less General Government	-
Less Off the Top	(\$1,384,937.33)
Less Direct Billed	(\$2,675,357.70)
Difference	-

Fiscal Year 2024-25 Actuals
For Use In Fiscal Year 2026-27

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

Date Printed: 2/24/2026

**112 Human Resources
Schedule 5.3**

**Labor Distribution Summary
No Labor Distribution**

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

112 Human Resources
Schedule 5.4

Schedule of costs to be allocated

	Amount	General & Admin	Personnel Services	Not Allowed	Departmental Services	Crime Policies	Property Policies
<i>Sal Total %</i>		36.150%	30.943%	0.000%	19.094%	0.000%	3.085%
Wages and Benefits							
Salaries	\$6,867,124.00	\$2,482,458.00	\$2,124,906.00	-	\$1,311,230.00	-	\$211,835.00
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	\$6,867,124.00	\$2,482,458.00	\$2,124,906.00	-	\$1,311,230.00	-	\$211,835.00
Service And Supplies							
	DIST						
Insurance Premiums	<i>PROP</i>	\$2,697,334.00	-	-	-	\$34,207.00	\$2,566,659.00
SERVICES & SUPPLIES	<i>PROP</i>	\$1,322,253.00	\$786,974.00	\$31,207.00	-	\$5,273.00	-
REVENUE	<i>PROP</i>	(\$1,384,937.00)	(\$278,505.00)	(\$7,000.00)	-	(\$5,000.00)	(\$275,747.00)
Services and Supplies Subtotal		\$2,634,650.00	\$508,469.00	\$24,207.00	-	\$273.00	\$2,290,912.00
Cost Adjustments							
Cost Adjustments Subtotal		-	-	-	-	-	-
Reallocate Admin		(\$2,990,927.00)	\$1,449,469.29	-	\$894,433.74	-	\$144,499.72
Functional Costs		\$9,501,774.00	\$3,598,582.29	-	\$2,205,936.74	\$34,207.00	\$2,647,246.72
<i>Exp Total %</i>		0.000%	37.873%	0.000%	23.216%	0.360%	27.861%

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

112 Human Resources
Schedule 5.4

Schedule of costs to be allocated (continued)

	Amount	Workers' Comp	Aviation Policies	Employee Benefits	Pollution Policies	Water Craft Policies	Cyber Policies	
<i>Sal Total %</i>		10.728%	0.000%	0.000%	0.000%	0.000%	0.000%	
Wages and Benefits								
Salaries	\$6,867,124.00	\$736,695.00	-	-	-	-	-	
Benefits	-	-	-	-	-	-	-	
Wages and Benefits Subtotal	\$6,867,124.00	\$736,695.00	-	-	-	-	-	
Service And Supplies								
	DIST							
Insurance Premiums	<i>PROP</i>	\$2,697,334.00	-	\$20,423.00	-	\$26,135.00	\$4,240.00	\$45,670.00
SERVICES & SUPPLIES	<i>PROP</i>	\$1,322,253.00	-	\$498,799.00	-	-	-	-
REVENUE	<i>PROP</i>	(\$1,384,937.00)	(\$651,095.00)	(\$167,590.00)	-	-	-	-
Services and Supplies Subtotal		\$2,634,650.00	(\$651,095.00)	\$20,423.00	\$331,209.00	\$26,135.00	\$4,240.00	\$45,670.00
Cost Adjustments								
Cost Adjustments Subtotal		-	-	-	-	-	-	
Reallocate Admin		\$502,524.24	-	-	-	-	-	
Functional Costs		\$9,501,774.00	\$588,124.24	\$20,423.00	\$331,209.00	\$26,135.00	\$4,240.00	\$45,670.00
<i>Exp Total %</i>		6.190%	0.215%	3.486%	0.275%	0.045%	0.481%	

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

112 Human Resources
Schedule 5.5

Service to Service Costs

Department	First Incoming	Second Incoming	Personnel Services	Not Allowed	Departmental Services	Crime Policies	Property Policies
001-Building Depreciation	\$71,967.09	-	\$34,876.84	-	\$21,521.69	-	\$3,476.92
002-Equipment Depreciation	\$18,940.15	-	\$9,178.82	-	\$5,664.03	-	\$915.05
104-County Administrative Office	\$37,564.19	\$3,156.58	\$19,734.18	-	\$12,177.51	-	\$1,967.33
111-County Counsel	\$284,354.44	\$15,224.26	\$145,182.46	-	\$89,588.71	-	\$14,473.45
112-Human Resources	-	\$67,301.35	\$32,615.72	-	\$20,126.40	-	\$3,251.51
113-Facilities Management	-	\$60,664.00	\$29,399.11	-	\$18,141.51	-	\$2,930.84
114-Information Technology Department (ITD)	-	\$276,783.53	\$134,135.41	-	\$82,771.84	-	\$13,372.16
116-Central Services	-	\$23,639.38	\$11,456.17	-	\$7,069.33	-	\$1,142.08
117-Auditor-Controller-Treasurer-Tax Collector	-	\$90,712.38	\$43,961.22	-	\$27,127.45	-	\$4,382.56
118-Talent Development	-	\$10,285.60	\$4,984.63	-	\$3,075.90	-	\$496.92
200-Maintenance Projects	-	\$8,111.56	\$3,931.04	-	\$2,425.75	-	\$391.89
Subtotals	\$412,825.88	\$555,878.64	\$469,455.61	-	\$289,690.12	-	\$46,800.72
Functional Costs	\$9,501,774.00		\$3,598,582.29		\$2,205,936.74	\$34,207.00	\$2,647,246.72
Total Allocated Costs	\$10,470,478.51		\$4,068,037.90		\$2,495,626.86	\$34,207.00	\$2,694,047.44

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

112 Human Resources
Schedule 5.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Workers' Comp	Aviation Policies	Employee Benefits	Pollution Policies	Water Craft Policies
001-Building Depreciation	\$71,967.09	-	\$12,091.64	-	-	-	-
002-Equipment Depreciation	\$18,940.15	-	\$3,182.25	-	-	-	-
104-County Administrative Office	\$37,564.19	\$3,156.58	\$6,841.75	-	-	-	-
111-County Counsel	\$284,354.44	\$15,224.26	\$50,334.08	-	-	-	-
112-Human Resources	-	\$67,301.35	\$11,307.72	-	-	-	-
113-Facilities Management	-	\$60,664.00	\$10,192.54	-	-	-	-
114-Information Technology Department (ITD)	-	\$276,783.53	\$46,504.12	-	-	-	-
116-Central Services	-	\$23,639.38	\$3,971.80	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	-	\$90,712.38	\$15,241.15	-	-	-	-
118-Talent Development	-	\$10,285.60	\$1,728.15	-	-	-	-
200-Maintenance Projects	-	\$8,111.56	\$1,362.87	-	-	-	-
Subtotals	\$412,825.88	\$555,878.64	\$162,758.07	-	-	-	-
Functional Costs	\$9,501,774.00		\$588,124.24	\$20,423.00	\$331,209.00	\$26,135.00	\$4,240.00
Total Allocated Costs	\$10,470,478.51		\$750,882.31	\$20,423.00	\$331,209.00	\$26,135.00	\$4,240.00

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

112 Human Resources
Schedule 5.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Cyber Policies
001-Building Depreciation	\$71,967.09	-	-
002-Equipment Depreciation	\$18,940.15	-	-
104-County Administrative Office	\$37,564.19	\$3,156.58	-
111-County Counsel	\$284,354.44	\$15,224.26	-
112-Human Resources	-	\$67,301.35	-
113-Facilities Management	-	\$60,664.00	-
114-Information Technology Department (ITD)	-	\$276,783.53	-
116-Central Services	-	\$23,639.38	-
117-Auditor-Controller-Treasurer-Tax Collector	-	\$90,712.38	-
118-Talent Development	-	\$10,285.60	-
200-Maintenance Projects	-	\$8,111.56	-
Subtotals	\$412,825.88	\$555,878.64	-
Functional Costs	\$9,501,774.00		\$45,670.00
Total Allocated Costs	\$10,470,478.51		\$45,670.00

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

112 Human Resources
Schedule 5.6.1

Detail Allocation - Personnel Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	13	0.481%	\$18,289.78	-	\$18,289.78	-	\$18,289.78
111-County Counsel	20	0.741%	\$28,138.12	-	\$28,138.12	-	\$28,138.12
112-Human Resources	44	1.630%	\$61,903.87	-	\$61,903.87	-	\$61,903.87
113-Facilities Management	52	1.926%	\$73,159.12	-	\$73,159.12	\$5,340.58	\$78,499.70
114-Information Technology Department (ITD)	78	2.889%	\$109,738.69	-	\$109,738.69	\$8,010.87	\$117,749.55
116-Central Services	16	0.593%	\$22,510.50	-	\$22,510.50	\$1,643.25	\$24,153.75
117-Auditor-Controller-Treasurer-Tax Collector	55	2.037%	\$77,379.84	-	\$77,379.84	\$5,648.69	\$83,028.53
200-Maintenance Projects	2	0.074%	\$2,813.81	-	\$2,813.81	\$205.41	\$3,019.22
100-Board of Supervisors	12	0.444%	\$16,882.87	-	\$16,882.87	\$1,232.44	\$18,115.32
109-Assessor	75	2.778%	\$105,517.97	-	\$105,517.97	\$7,702.76	\$113,220.72
110-Clerk	23	0.852%	\$32,358.84	-	\$32,358.84	\$2,362.18	\$34,721.02
119-Communication and Outreach	2	0.074%	\$2,813.81	-	\$2,813.81	\$205.41	\$3,019.22
130-Waste Mgmt	4	0.148%	\$5,627.62	-	\$5,627.62	\$410.81	\$6,038.44
132-District Attorney	107	3.963%	\$150,538.97	-	\$150,538.97	\$10,989.27	\$161,528.23
134-Child Support Services	23	0.852%	\$32,358.84	-	\$32,358.84	\$2,362.18	\$34,721.02
136-Sheriff	424	15.704%	\$596,528.24	-	\$596,528.24	\$43,546.25	\$640,074.49
137-Animal Services	22	0.815%	\$30,951.94	-	\$30,951.94	\$2,259.48	\$33,211.41
138-Emergency Services	9	0.333%	\$12,662.16	-	\$12,662.16	\$924.33	\$13,586.49
139-Probation	157	5.815%	\$220,884.28	-	\$220,884.28	\$16,124.44	\$237,008.72
141-Ag Commissioner	41	1.519%	\$57,683.16	-	\$57,683.16	\$4,210.84	\$61,894.00
142-Planning	91	3.370%	\$128,028.47	-	\$128,028.47	\$9,346.01	\$137,374.48
160-Public Health	202	7.481%	\$284,195.06	-	\$284,195.06	\$20,746.09	\$304,941.15
166-Behavioral Health	254	9.407%	\$357,354.18	-	\$357,354.18	\$26,086.67	\$383,440.85
180-Social Services	501	18.556%	\$704,860.02	-	\$704,860.02	\$51,454.41	\$756,314.44
186-Veteran's Services	9	0.333%	\$12,662.16	-	\$12,662.16	\$924.33	\$13,586.49
201-Public Works Special Services	7	0.259%	\$9,848.34	-	\$9,848.34	\$718.92	\$10,567.27
205-Groundwater Sustainability	1	0.037%	\$1,406.91	-	\$1,406.91	\$102.70	\$1,509.61
215-Farm Advisor	4	0.148%	\$5,627.62	-	\$5,627.62	\$410.81	\$6,038.44
222-Community Parks	26	0.963%	\$36,579.56	-	\$36,579.56	\$2,670.29	\$39,249.85
230-Capital Projects	12	0.444%	\$16,882.87	-	\$16,882.87	\$1,232.44	\$18,115.32

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

112 Human Resources
Schedule 5.6.1

Detail Allocation - Personnel Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
245-Roads	95	3.519%	\$133,656.09	-	\$133,656.09	\$9,756.82	\$143,412.92
290-Community Development	18	0.667%	\$25,324.31	-	\$25,324.31	\$1,848.66	\$27,172.97
305-Parks	28	1.037%	\$39,393.37	-	\$39,393.37	\$2,875.70	\$42,269.07
377-Library	69	2.556%	\$97,076.53	-	\$97,076.53	\$7,086.54	\$104,163.07
405-Public Works	110	4.074%	\$154,759.69	-	\$154,759.69	\$11,297.38	\$166,057.06
407-Fleet	12	0.444%	\$16,882.87	-	\$16,882.87	\$1,232.44	\$18,115.32
425-Airports	28	1.037%	\$39,393.37	-	\$39,393.37	\$2,875.70	\$42,269.07
427-Golf Courses	22	0.815%	\$30,951.94	-	\$30,951.94	\$2,259.48	\$33,211.41
430-Los Osos Sewer System	12	0.444%	\$16,882.87	-	\$16,882.87	\$1,232.44	\$18,115.32
720-APCD	20	0.741%	\$28,138.12	(\$22,550.00)	\$5,588.12	\$2,054.07	\$7,642.19
Subtotals	2,700	100.000%	\$3,798,646.83	(\$22,550.00)	\$3,776,096.83	\$269,391.07	\$4,045,487.90
Direct Billed					\$22,550.00		\$22,550.00
Total Full Functional Cost					\$3,798,646.83		\$4,068,037.90

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

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

112 Human Resources
Schedule 5.6.2

Detail Allocation - Departmental Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
117-Auditor-Controller-Treasurer-Tax Collector	883	0.067%	\$1,563.11	(\$883.42)	\$679.69	\$111.55	\$791.23
160-Public Health	739,428	56.166%	\$1,308,328.09	(\$739,427.65)	\$568,900.44	\$93,367.65	\$662,268.10
166-Behavioral Health	38,402	2.917%	\$67,947.00	(\$38,401.60)	\$29,545.40	\$4,848.98	\$34,394.38
180-Social Services	537,435	40.823%	\$950,925.76	(\$537,434.61)	\$413,491.15	\$67,861.96	\$481,353.11
760-Pension Trust	355	0.027%	\$627.95	-	\$627.95	\$44.81	\$672.77
Subtotals	1,316,502	100.000%	\$2,329,391.91	(\$1,316,147.28)	\$1,013,244.63	\$166,234.95	\$1,179,479.58
Direct Billed					\$1,316,147.28		\$1,316,147.28
Total Full Functional Cost					\$2,329,391.91		\$2,495,626.86

Allocation Basis: Amount identified in the cost accounting system.

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

112 Human Resources
Schedule 5.6.3

Detail Allocation - Crime Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
134-Child Support Services	1,190	7.000%	\$2,394.49	(\$1,190.00)	\$1,204.49	-	\$1,204.49
160-Public Health	2,210	13.000%	\$4,446.91	(\$2,210.00)	\$2,236.91	-	\$2,236.91
166-Behavioral Health	3,400	20.000%	\$6,841.40	(\$3,400.00)	\$3,441.40	-	\$3,441.40
180-Social Services	2,210	13.000%	\$4,446.91	(\$2,210.00)	\$2,236.91	-	\$2,236.91
305-Parks	1,190	7.000%	\$2,394.49	(\$1,190.00)	\$1,204.49	-	\$1,204.49
377-Library	1,700	10.000%	\$3,420.70	(\$1,700.00)	\$1,720.70	-	\$1,720.70
405-Public Works	2,210	13.000%	\$4,446.91	(\$2,210.00)	\$2,236.91	-	\$2,236.91
407-Fleet	510	3.000%	\$1,026.21	(\$510.00)	\$516.21	-	\$516.21
425-Airports	1,190	7.000%	\$2,394.49	(\$1,190.00)	\$1,204.49	-	\$1,204.49
427-Golf Courses	1,190	7.000%	\$2,394.49	(\$1,190.00)	\$1,204.49	-	\$1,204.49
Subtotals	17,000	100.000%	\$34,207.00	(\$17,000.00)	\$17,207.00	-	\$17,207.00
Direct Billed					\$17,000.00		\$17,000.00
Total Full Functional Cost					\$34,207.00		\$34,207.00

Allocation Basis: Department Exposure

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

112 Human Resources
Schedule 5.6.4

Detail Allocation - Property Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
134-Child Support Services	990	0.042%	\$1,119.83	(\$990.00)	\$129.83	\$11.28	\$141.11
160-Public Health	70,164	2.976%	\$79,365.19	(\$70,164.00)	\$9,201.19	\$799.13	\$10,000.32
166-Behavioral Health	70,293	2.981%	\$79,511.79	(\$70,293.00)	\$9,218.79	\$800.61	\$10,019.39
180-Social Services	76,244	3.233%	\$86,243.11	(\$76,244.00)	\$9,999.11	\$868.38	\$10,867.49
305-Parks	94,436	4.005%	\$106,820.86	(\$94,436.00)	\$12,384.86	\$1,075.58	\$13,460.44
377-Library	109,092	4.627%	\$123,398.70	(\$109,092.00)	\$14,306.70	\$1,242.50	\$15,549.20
405-Public Works	645,450	27.373%	\$730,096.72	(\$645,450.00)	\$84,646.72	\$7,351.35	\$91,998.07
407-Fleet	3,885	0.165%	\$4,394.72	(\$3,885.00)	\$509.72	\$44.25	\$553.97
425-Airports	75,361	3.196%	\$85,243.56	(\$75,361.00)	\$9,882.56	\$858.32	\$10,740.88
427-Golf Courses	33,065	1.402%	\$37,401.04	(\$33,065.00)	\$4,336.04	\$376.59	\$4,712.64
999-Other	1,178,980	50.000%	\$1,333,595.93	(\$30,432.42)	\$1,303,163.51	\$13,428.00	\$1,316,591.51
Subtotals	2,357,960	100.000%	\$2,667,191.45	(\$1,209,412.42)	\$1,457,779.03	\$26,855.99	\$1,484,635.02
Direct Billed					\$1,209,412.42		\$1,209,412.42
Total Full Functional Cost					\$2,667,191.45		\$2,694,047.44

Allocation Basis: Real and business property replacement values

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

112 Human Resources
Schedule 5.6.5

Detail Allocation - Workers' Comp

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
408-Workers' Comp ISF	1	100.000%	\$657,485.69	-	\$657,485.69	\$93,396.63	\$750,882.31
Subtotals	1	100.000%	\$657,485.69	-	\$657,485.69	\$93,396.63	\$750,882.31
Direct Billed						-	-
Total Full Functional Cost					\$657,485.69		\$750,882.31

Allocation Basis: Identified cost of services

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

112 Human Resources
Schedule 5.6.6

Detail Allocation - Aviation Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
425-Airports	1	100.000%	\$20,423.00	(\$22,000.00)	(\$1,577.00)	-	(\$1,577.00)
Subtotals	1	100.000%	\$20,423.00	(\$22,000.00)	(\$1,577.00)	-	(\$1,577.00)
Direct Billed					\$22,000.00		\$22,000.00
Total Full Functional Cost					\$20,423.00		\$20,423.00

Allocation Basis: 100% to the Airport

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

112 Human Resources
Schedule 5.6.7

Detail Allocation - Employee Benefits

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	13	0.481%	\$1,594.71	-	\$1,594.71	-	\$1,594.71
111-County Counsel	20	0.741%	\$2,453.40	-	\$2,453.40	-	\$2,453.40
112-Human Resources	44	1.630%	\$5,397.48	-	\$5,397.48	-	\$5,397.48
113-Facilities Management	52	1.926%	\$6,378.84	-	\$6,378.84	-	\$6,378.84
114-Information Technology Department (ITD)	78	2.889%	\$9,568.26	-	\$9,568.26	-	\$9,568.26
116-Central Services	16	0.593%	\$1,962.72	-	\$1,962.72	-	\$1,962.72
117-Auditor-Controller-Treasurer-Tax Collector	55	2.037%	\$6,746.85	-	\$6,746.85	-	\$6,746.85
200-Maintenance Projects	2	0.074%	\$245.34	-	\$245.34	-	\$245.34
100-Board of Supervisors	12	0.444%	\$1,472.04	-	\$1,472.04	-	\$1,472.04
109-Assessor	75	2.778%	\$9,200.25	-	\$9,200.25	-	\$9,200.25
110-Clerk	23	0.852%	\$2,821.41	-	\$2,821.41	-	\$2,821.41
119-Communication and Outreach	2	0.074%	\$245.34	-	\$245.34	-	\$245.34
130-Waste Mgmt	4	0.148%	\$490.68	-	\$490.68	-	\$490.68
132-District Attorney	107	3.963%	\$13,125.69	-	\$13,125.69	-	\$13,125.69
134-Child Support Services	23	0.852%	\$2,821.41	-	\$2,821.41	-	\$2,821.41
136-Sheriff	424	15.704%	\$52,012.08	-	\$52,012.08	-	\$52,012.08
137-Animal Services	22	0.815%	\$2,698.74	-	\$2,698.74	-	\$2,698.74
138-Emergency Services	9	0.333%	\$1,104.03	-	\$1,104.03	-	\$1,104.03
139-Probation	157	5.815%	\$19,259.19	-	\$19,259.19	-	\$19,259.19
141-Ag Commissioner	41	1.519%	\$5,029.47	-	\$5,029.47	-	\$5,029.47
142-Planning	91	3.370%	\$11,162.97	-	\$11,162.97	-	\$11,162.97
160-Public Health	202	7.481%	\$24,779.34	-	\$24,779.34	-	\$24,779.34
166-Behavioral Health	254	9.407%	\$31,158.18	-	\$31,158.18	-	\$31,158.18
180-Social Services	501	18.556%	\$61,457.67	-	\$61,457.67	-	\$61,457.67
186-Veteran's Services	9	0.333%	\$1,104.03	-	\$1,104.03	-	\$1,104.03
201-Public Works Special Services	7	0.259%	\$858.69	-	\$858.69	-	\$858.69
205-Groundwater Sustainability	1	0.037%	\$122.67	-	\$122.67	-	\$122.67
215-Farm Advisor	4	0.148%	\$490.68	-	\$490.68	-	\$490.68
222-Community Parks	26	0.963%	\$3,189.42	-	\$3,189.42	-	\$3,189.42
230-Capital Projects	12	0.444%	\$1,472.04	-	\$1,472.04	-	\$1,472.04

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

112 Human Resources
Schedule 5.6.7

Detail Allocation - Employee Benefits (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
245-Roads	95	3.519%	\$11,653.65	-	\$11,653.65	-	\$11,653.65
290-Community Development	18	0.667%	\$2,208.06	-	\$2,208.06	-	\$2,208.06
305-Parks	28	1.037%	\$3,434.76	-	\$3,434.76	-	\$3,434.76
377-Library	69	2.556%	\$8,464.23	-	\$8,464.23	-	\$8,464.23
405-Public Works	110	4.074%	\$13,493.70	-	\$13,493.70	-	\$13,493.70
407-Fleet	12	0.444%	\$1,472.04	-	\$1,472.04	-	\$1,472.04
425-Airports	28	1.037%	\$3,434.76	-	\$3,434.76	-	\$3,434.76
427-Golf Courses	22	0.815%	\$2,698.74	-	\$2,698.74	-	\$2,698.74
430-Los Osos Sewer System	12	0.444%	\$1,472.04	-	\$1,472.04	-	\$1,472.04
720-APCD	20	0.741%	\$2,453.40	-	\$2,453.40	-	\$2,453.40
Subtotals	2,700	100.000%	\$331,209.00	-	\$331,209.00	-	\$331,209.00
Direct Billed							
Total Full Functional Cost					\$331,209.00		\$331,209.00

Allocation Basis: Number of employees receiving benefits

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

112 Human Resources
Schedule 5.6.8

Detail Allocation - Pollution Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
134-Child Support Services	35	0.084%	\$21.95	(\$35.00)	(\$13.05)	-	(\$13.05)
160-Public Health	2,500	5.951%	\$1,555.35	(\$2,500.00)	(\$944.65)	-	(\$944.65)
166-Behavioral Health	2,504	5.962%	\$1,558.23	(\$2,504.00)	(\$945.77)	-	(\$945.77)
180-Social Services	2,716	6.467%	\$1,690.14	(\$2,716.00)	(\$1,025.86)	-	(\$1,025.86)
305-Parks	3,364	8.010%	\$2,093.41	(\$3,364.00)	(\$1,270.59)	-	(\$1,270.59)
377-Library	3,886	9.253%	\$2,418.29	(\$3,886.00)	(\$1,467.71)	-	(\$1,467.71)
405-Public Works	22,994	54.746%	\$14,307.99	(\$22,994.00)	(\$8,686.01)	-	(\$8,686.01)
407-Fleet	138	0.330%	\$86.13	(\$138.00)	(\$51.87)	-	(\$51.87)
425-Airports	2,685	6.392%	\$1,670.55	(\$2,685.00)	(\$1,014.45)	-	(\$1,014.45)
427-Golf Courses	1,178	2.805%	\$732.96	(\$1,178.00)	(\$445.04)	-	(\$445.04)
Subtotals	42,000	100.000%	\$26,135.00	(\$42,000.00)	(\$15,865.00)	-	(\$15,865.00)
Direct Billed					\$42,000.00		\$42,000.00
Total Full Functional Cost					\$26,135.00		\$26,135.00

Allocation Basis: Direct billings to departments

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

112 Human Resources
Schedule 5.6.9

Detail Allocation - Water Craft Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
136-Sheriff	2,695	59.880%	\$2,538.89	-	\$2,538.89	-	\$2,538.89
140-County Fire	878	19.510%	\$827.21	-	\$827.21	-	\$827.21
305-Parks	818	18.170%	\$770.39	(\$818.00)	(\$47.61)	-	(\$47.61)
405-Public Works	110	2.441%	\$103.51	(\$110.00)	(\$6.49)	-	(\$6.49)
Subtotals	4,500	100.000%	\$4,240.00	(\$928.00)	\$3,312.00	-	\$3,312.00
Direct Billed					\$928.00		\$928.00
Total Full Functional Cost					\$4,240.00		\$4,240.00

Allocation Basis: Hull value of watercraft by department

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

112 Human Resources
Schedule 5.6.10

Detail Allocation - Cyber Policies

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
114-Information Technology Department (ITD)	1	100.000%	\$45,670.00	(\$45,320.00)	\$350.00	-	\$350.00
Subtotals	1	100.000%	\$45,670.00	(\$45,320.00)	\$350.00	-	\$350.00
Direct Billed					\$45,320.00		\$45,320.00
Total Full Functional Cost					\$45,670.00		\$45,670.00

Allocation Basis: 100% to ITD

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

112 Human Resources
Schedule 5.7

Summary of Allocated Costs

Department	Total	Personnel Services	Not Allowed	Departmental Services	Crime Policies	Property Policies	Workers' Comp
104-County Administrative Office	\$19,884.49	\$18,289.78	-	-	-	-	-
111-County Counsel	\$30,591.52	\$28,138.12	-	-	-	-	-
112-Human Resources	\$67,301.35	\$61,903.87	-	-	-	-	-
113-Facilities Management	\$84,878.54	\$78,499.70	-	-	-	-	-
114-Information Technology Department (ITD)	\$127,667.81	\$117,749.55	-	-	-	-	-
116-Central Services	\$26,116.47	\$24,153.75	-	-	-	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$90,566.62	\$83,028.53	-	\$791.23	-	-	-
200-Maintenance Projects	\$3,264.56	\$3,019.22	-	-	-	-	-
Subtotal for CSD	\$450,271.37	\$414,782.54	-	\$791.23	-	-	-
100-Board of Supervisors	\$19,587.36	\$18,115.32	-	-	-	-	-
109-Assessor	\$122,420.97	\$113,220.72	-	-	-	-	-
110-Clerk	\$37,542.43	\$34,721.02	-	-	-	-	-
119-Communication and Outreach	\$3,264.56	\$3,019.22	-	-	-	-	-
130-Waste Mgmt	\$6,529.12	\$6,038.44	-	-	-	-	-
132-District Attorney	\$174,653.92	\$161,528.23	-	-	-	-	-
134-Child Support Services	\$38,874.98	\$34,721.02	-	-	\$1,204.49	\$141.11	-
136-Sheriff	\$694,625.47	\$640,074.49	-	-	-	-	-
137-Animal Services	\$35,910.15	\$33,211.41	-	-	-	-	-
138-Emergency Services	\$14,690.52	\$13,586.49	-	-	-	-	-
139-Probation	\$256,267.91	\$237,008.72	-	-	-	-	-
140-County Fire	\$827.21	-	-	-	-	-	-
141-Ag Commissioner	\$66,923.47	\$61,894.00	-	-	-	-	-
142-Planning	\$148,537.45	\$137,374.48	-	-	-	-	-
160-Public Health	\$1,003,281.16	\$304,941.15	-	\$662,268.10	\$2,236.91	\$10,000.32	-
166-Behavioral Health	\$461,508.43	\$383,440.85	-	\$34,394.38	\$3,441.40	\$10,019.39	-
180-Social Services	\$1,311,203.75	\$756,314.44	-	\$481,353.11	\$2,236.91	\$10,867.49	-
186-Veteran's Services	\$14,690.52	\$13,586.49	-	-	-	-	-
201-Public Works Special Services	\$11,425.96	\$10,567.27	-	-	-	-	-
205-Groundwater Sustainability	\$1,632.28	\$1,509.61	-	-	-	-	-

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

112 Human Resources
Schedule 5.7

Summary of Allocated Costs (continued)

Department	Total	Personnel Services	Not Allowed	Departmental Services	Crime Policies	Property Policies	Workers' Comp
215-Farm Advisor	\$6,529.12	\$6,038.44	-	-	-	-	-
222-Community Parks	\$42,439.27	\$39,249.85	-	-	-	-	-
230-Capital Projects	\$19,587.36	\$18,115.32	-	-	-	-	-
245-Roads	\$155,066.57	\$143,412.92	-	-	-	-	-
290-Community Development	\$29,381.03	\$27,172.97	-	-	-	-	-
305-Parks	\$59,050.55	\$42,269.07	-	-	\$1,204.49	\$13,460.44	-
377-Library	\$128,429.49	\$104,163.07	-	-	\$1,720.70	\$15,549.20	-
405-Public Works	\$265,093.25	\$166,057.06	-	-	\$2,236.91	\$91,998.07	-
407-Fleet	\$20,605.66	\$18,115.32	-	-	\$516.21	\$553.97	-
408-Workers' Comp ISF	\$750,882.31	-	-	-	-	-	\$750,882.31
425-Airports	\$55,057.75	\$42,269.07	-	-	\$1,204.49	\$10,740.88	-
427-Golf Courses	\$41,382.24	\$33,211.41	-	-	\$1,204.49	\$4,712.64	-
430-Los Osos Sewer System	\$19,587.36	\$18,115.32	-	-	-	-	-
720-APCD	\$10,095.59	\$7,642.19	-	-	-	-	-
760-Pension Trust	\$672.77	-	-	\$672.77	-	-	-
999-Other	\$1,316,591.51	-	-	-	-	\$1,316,591.51	-
Totals	\$7,795,120.81	\$4,045,487.90	-	\$1,179,479.58	\$17,207.00	\$1,484,635.02	\$750,882.31
Direct Billed	\$2,675,357.70	\$22,550.00	-	\$1,316,147.28	\$17,000.00	\$1,209,412.42	-
Total Full Functional Cost	\$10,470,478.51	\$4,068,037.90	-	\$2,495,626.86	\$34,207.00	\$2,694,047.44	\$750,882.31
Less Direct Billed	(\$2,675,357.70)	(\$22,550.00)	-	(\$1,316,147.28)	(\$17,000.00)	(\$1,209,412.42)	-
Less CSD Amounts	(\$450,271.37)	(\$414,782.54)	-	(\$791.23)	-	-	-
Total Receiving Department Allocation	\$7,344,849.44	\$3,630,705.36	-	\$1,178,688.35	\$17,207.00	\$1,484,635.02	\$750,882.31

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

112 Human Resources
Schedule 5.7

Summary of Allocated Costs (continued)

Department	Total	Aviation Policies	Water Craft Policies	Employee Benefits	Pollution Policies	Cyber Policies
104-County Administrative Office	\$19,884.49	-	-	\$1,594.71	-	-
111-County Counsel	\$30,591.52	-	-	\$2,453.40	-	-
112-Human Resources	\$67,301.35	-	-	\$5,397.48	-	-
113-Facilities Management	\$84,878.54	-	-	\$6,378.84	-	-
114-Information Technology Department (ITD)	\$127,667.81	-	-	\$9,568.26	-	\$350.00
116-Central Services	\$26,116.47	-	-	\$1,962.72	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$90,566.62	-	-	\$6,746.85	-	-
200-Maintenance Projects	\$3,264.56	-	-	\$245.34	-	-
Subtotal for CSD	\$450,271.37	-	-	\$34,347.60	-	\$350.00
100-Board of Supervisors	\$19,587.36	-	-	\$1,472.04	-	-
109-Assessor	\$122,420.97	-	-	\$9,200.25	-	-
110-Clerk	\$37,542.43	-	-	\$2,821.41	-	-
119-Communication and Outreach	\$3,264.56	-	-	\$245.34	-	-
130-Waste Mgmt	\$6,529.12	-	-	\$490.68	-	-
132-District Attorney	\$174,653.92	-	-	\$13,125.69	-	-
134-Child Support Services	\$38,874.98	-	-	\$2,821.41	(\$13.05)	-
136-Sheriff	\$694,625.47	-	\$2,538.89	\$52,012.08	-	-
137-Animal Services	\$35,910.15	-	-	\$2,698.74	-	-
138-Emergency Services	\$14,690.52	-	-	\$1,104.03	-	-
139-Probation	\$256,267.91	-	-	\$19,259.19	-	-
140-County Fire	\$827.21	-	\$827.21	-	-	-
141-Ag Commissioner	\$66,923.47	-	-	\$5,029.47	-	-
142-Planning	\$148,537.45	-	-	\$11,162.97	-	-
160-Public Health	\$1,003,281.16	-	-	\$24,779.34	(\$944.65)	-
166-Behavioral Health	\$461,508.43	-	-	\$31,158.18	(\$945.77)	-
180-Social Services	\$1,311,203.75	-	-	\$61,457.67	(\$1,025.86)	-
186-Veteran's Services	\$14,690.52	-	-	\$1,104.03	-	-
201-Public Works Special Services	\$11,425.96	-	-	\$858.69	-	-
205-Groundwater Sustainability	\$1,632.28	-	-	\$122.67	-	-

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

112 Human Resources
Schedule 5.7

Summary of Allocated Costs (continued)

Department	Total	Aviation Policies	Water Craft Policies	Employee Benefits	Pollution Policies	Cyber Policies
215-Farm Advisor	\$6,529.12	-	-	\$490.68	-	-
222-Community Parks	\$42,439.27	-	-	\$3,189.42	-	-
230-Capital Projects	\$19,587.36	-	-	\$1,472.04	-	-
245-Roads	\$155,066.57	-	-	\$11,653.65	-	-
290-Community Development	\$29,381.03	-	-	\$2,208.06	-	-
305-Parks	\$59,050.55	-	(\$47.61)	\$3,434.76	(\$1,270.59)	-
377-Library	\$128,429.49	-	-	\$8,464.23	(\$1,467.71)	-
405-Public Works	\$265,093.25	-	(\$6.49)	\$13,493.70	(\$8,686.01)	-
407-Fleet	\$20,605.66	-	-	\$1,472.04	(\$51.87)	-
408-Workers' Comp ISF	\$750,882.31	-	-	-	-	-
425-Airports	\$55,057.75	(\$1,577.00)	-	\$3,434.76	(\$1,014.45)	-
427-Golf Courses	\$41,382.24	-	-	\$2,698.74	(\$445.04)	-
430-Los Osos Sewer System	\$19,587.36	-	-	\$1,472.04	-	-
720-APCD	\$10,095.59	-	-	\$2,453.40	-	-
760-Pension Trust	\$672.77	-	-	-	-	-
999-Other	\$1,316,591.51	-	-	-	-	-
Totals	\$7,795,120.81	(\$1,577.00)	\$3,312.00	\$331,209.00	(\$15,865.00)	\$350.00
Direct Billed	\$2,675,357.70	\$22,000.00	\$928.00	-	\$42,000.00	\$45,320.00
Total Full Functional Cost	\$10,470,478.51	\$20,423.00	\$4,240.00	\$331,209.00	\$26,135.00	\$45,670.00
Less Direct Billed	(\$2,675,357.70)	(\$22,000.00)	(\$928.00)	-	(\$42,000.00)	(\$45,320.00)
Less CSD Amounts	(\$450,271.37)	-	-	(\$34,347.60)	-	(\$350.00)
Total Receiving Department Allocation	\$7,344,849.44	(\$1,577.00)	\$3,312.00	\$296,861.40	(\$15,865.00)	-

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

113 Facilities Management
Schedule 6.1

Narrative

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

Not Allowed

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

The following buildings did not have any facility costs in FY24-25: Atascadero Medical Building and Longbranch.

- County Gov't Center-** Costs for utilities, maintenance, and/or custodial services.
- Health Complex-** Costs for utilities, maintenance, and/or custodial services.
- Atascadero Hospital-** 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** 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.
- Utilities Specific Depts-** Identified costs as accumulated in the cost accounting system

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

113 Facilities Management
Schedule 6.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$3,627,829.71	1,721.65	3,626,108.06	-	
	Total for C/A	\$3,627,829.71	1,721.65	3,626,108.06	-	
REV	Revenues	\$500,170.52	38,821.86	461,348.66	-	
	Total for REV	\$500,170.52	38,821.86	461,348.66	-	

Total per Books	\$4,128,000.23
Less General Government	-
Less Off the Top	(\$40,543.51)
Less Direct Billed	(\$4,087,456.72)
Difference	-

Fiscal Year 2024-25 Actuals
For Use In Fiscal Year 2026-27

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

Date Printed: 2/24/2026

**113 Facilities Management
Schedule 6.3**

Labor Distribution Summary

No Labor Distribution

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

113 Facilities Management
Schedule 6.4

Schedule of costs to be allocated

	Amount	County Gov't						
		General & Admin	Center	Health Complex	Sierra Way	Bldg 1200	Specific Depts	
<i>Sal Total %</i>		31.585%	7.609%	0.000%	0.986%	0.573%	53.797%	
Wages and Benefits								
Salaries	\$5,497,513.68	\$1,736,368.82	\$418,291.28	-	\$54,183.00	\$31,473.30	\$2,957,523.45	
Benefits	-	-	-	-	-	-	-	
Wages and Benefits Subtotal	\$5,497,513.68	\$1,736,368.82	\$418,291.28	-	\$54,183.00	\$31,473.30	\$2,957,523.45	
Service And Supplies								
	DIST							
SERVICES & SUPPLIES	<i>PROP</i>	\$3,399,036.84	\$2,362,540.49	\$87,219.51	-	\$13,555.67	\$7,645.47	\$833,826.72
Utilities	<i>PROP</i>	\$1,438,707.67	\$180,706.93	\$721,441.46	\$24,088.76	\$41,118.01	\$25,627.19	-
REVENUE	<i>PROP</i>	(\$40,543.51)	(\$17,650.87)	(\$9,700.06)	(\$10,315.23)	-	-	-
Services and Supplies Subtotal		\$4,797,201.00	\$2,525,596.55	\$798,960.91	\$13,773.53	\$54,673.68	\$33,272.66	\$833,826.72
Cost Adjustments								
Cost Adjustments Subtotal		-	-	-	-	-	-	
Reallocate Admin		(\$4,261,965.37)	\$473,989.44	-	\$61,397.81	\$35,664.17	\$3,351,336.63	
Functional Costs		\$10,294,714.68	-	\$1,691,241.63	\$13,773.53	\$170,254.49	\$100,410.13	\$7,142,686.80
<i>Exp Total %</i>		0.000%	16.428%	0.134%	1.654%	0.975%	69.382%	

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

113 Facilities Management
Schedule 6.4

Schedule of costs to be allocated (continued)

		Amount	Kimball Bldg	County Bank Building	Monterey Parking	New Govt Center	North County Center	Utilities Specific Depts
<i>Sal Total %</i>			0.295%	0.338%	0.000%	4.563%	0.256%	0.000%
Wages and Benefits								
Salaries		\$5,497,513.68	\$16,199.46	\$18,558.53	-	\$250,834.50	\$14,081.34	-
Benefits		-	-	-	-	-	-	-
Wages and Benefits Subtotal		\$5,497,513.68	\$16,199.46	\$18,558.53	-	\$250,834.50	\$14,081.34	-
Service And Supplies								
	DIST							
SERVICES & SUPPLIES	<i>PROP</i>	\$3,399,036.84	\$5,060.94	\$16,185.09	-	\$71,576.18	\$1,426.77	-
Utilities	<i>PROP</i>	\$1,438,707.67	\$9,685.74	\$11,970.02	\$1,837.19	\$22,415.26	\$24,704.62	\$375,112.49
REVENUE	<i>PROP</i>	(\$40,543.51)	-	-	-	(\$2,877.35)	-	-
Services and Supplies Subtotal		\$4,797,201.00	\$14,746.68	\$28,155.11	\$1,837.19	\$91,114.09	\$26,131.39	\$375,112.49
Cost Adjustments								
Cost Adjustments Subtotal		-	-	-	-	-	-	-
Reallocate Admin			\$18,356.52	\$21,029.72	-	\$284,234.72	\$15,956.36	-
Functional Costs		\$10,294,714.68	\$49,302.66	\$67,743.36	\$1,837.19	\$626,183.31	\$56,169.09	\$375,112.49
<i>Exp Total %</i>			0.479%	0.658%	0.018%	6.083%	0.546%	3.644%

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

113 Facilities Management
Schedule 6.5

Service to Service Costs

Department	First Incoming	Second Incoming	County Gov't				
			Center	Health Complex	Sierra Way	Bldg 1200	Specific Depts
001-Building Depreciation	\$49,937.91	-	\$8,203.93	\$66.81	\$825.88	\$487.07	\$34,647.96
002-Equipment Depreciation	\$833.01	-	\$136.85	\$1.11	\$13.78	\$8.12	\$577.96
104-County Administrative Office	\$9,608.54	\$794.01	\$1,708.96	\$13.92	\$172.04	\$101.46	\$7,217.51
111-County Counsel	\$232,101.53	\$12,426.65	\$40,171.70	\$327.16	\$4,044.02	\$2,385.02	\$169,658.73
112-Human Resources	\$79,537.96	\$5,340.58	\$13,944.06	\$113.56	\$1,403.73	\$827.87	\$58,890.49
113-Facilities Management	-	\$426,738.26	\$70,105.63	\$570.94	\$7,057.42	\$4,162.22	\$296,079.86
114-Information Technology Department (ITD)	-	\$220,594.32	\$36,239.79	\$295.14	\$3,648.20	\$2,151.58	\$153,052.92
116-Central Services	-	\$58,625.89	\$9,631.21	\$78.44	\$969.56	\$571.81	\$40,675.86
117-Auditor-Controller-Treasurer-Tax Collector	-	\$173,236.07	\$28,459.66	\$231.78	\$2,864.99	\$1,689.67	\$120,194.78
118-Talent Development	-	\$12,155.71	\$1,996.97	\$16.26	\$201.03	\$118.56	\$8,433.88
200-Maintenance Projects	-	\$26,124.42	\$4,291.79	\$34.95	\$432.05	\$254.81	\$18,125.66
Subtotals	\$372,018.96	\$936,035.91	\$214,890.54	\$1,750.08	\$21,632.68	\$12,758.19	\$907,555.62
Functional Costs	\$10,294,714.68		\$1,691,241.63	\$13,773.53	\$170,254.49	\$100,410.13	\$7,142,686.80
Total Allocated Costs	\$11,602,769.54		\$1,906,132.18	\$15,523.61	\$191,887.17	\$113,168.32	\$8,050,242.42

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

113 Facilities Management
Schedule 6.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	County Bank				North County Center
			Kimball Bldg	Building	Monterey Parking	New Govt Center	
001-Building Depreciation	\$49,937.91	-	\$239.16	\$328.61	\$8.91	\$3,037.51	\$272.47
002-Equipment Depreciation	\$833.01	-	\$3.99	\$5.48	\$0.15	\$50.67	\$4.54
104-County Administrative Office	\$9,608.54	\$794.01	\$49.82	\$68.45	\$1.86	\$632.74	\$56.76
111-County Counsel	\$232,101.53	\$12,426.65	\$1,171.08	\$1,609.09	\$43.64	\$14,873.60	\$1,334.17
112-Human Resources	\$79,537.96	\$5,340.58	\$406.49	\$558.53	\$15.15	\$5,162.80	\$463.11
113-Facilities Management	-	\$426,738.26	\$2,043.70	\$2,808.11	\$76.16	\$25,956.66	\$2,328.33
114-Information Technology Department (ITD)	-	\$220,594.32	\$1,056.45	\$1,451.60	\$39.37	\$13,417.81	\$1,203.59
116-Central Services	-	\$58,625.89	\$280.77	\$385.78	\$10.46	\$3,565.96	\$319.87
117-Auditor-Controller-Treasurer-Tax Collector	-	\$173,236.07	\$829.65	\$1,139.96	\$30.92	\$10,537.21	\$945.19
118-Talent Development	-	\$12,155.71	\$58.22	\$79.99	\$2.17	\$739.38	\$66.32
200-Maintenance Projects	-	\$26,124.42	\$125.11	\$171.91	\$4.66	\$1,589.04	\$142.54
Subtotals	\$372,018.96	\$936,035.91	\$6,264.44	\$8,607.53	\$233.43	\$79,563.36	\$7,136.89
Functional Costs	\$10,294,714.68		\$49,302.66	\$67,743.36	\$1,837.19	\$626,183.31	\$56,169.09
Total Allocated Costs	\$11,602,769.54		\$55,567.10	\$76,350.88	\$2,070.62	\$705,746.67	\$63,305.98

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

113 Facilities Management
Schedule 6.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Utilities Specific Depts
001-Building Depreciation	\$49,937.91	-	\$1,819.61
002-Equipment Depreciation	\$833.01	-	\$30.35
104-County Administrative Office	\$9,608.54	\$794.01	\$379.04
111-County Counsel	\$232,101.53	\$12,426.65	\$8,909.97
112-Human Resources	\$79,537.96	\$5,340.58	\$3,092.75
113-Facilities Management	-	\$426,738.26	\$15,549.23
114-Information Technology Department (ITD)	-	\$220,594.32	\$8,037.88
116-Central Services	-	\$58,625.89	\$2,136.17
117-Auditor-Controller-Treasurer-Tax Collector	-	\$173,236.07	\$6,312.27
118-Talent Development	-	\$12,155.71	\$442.92
200-Maintenance Projects	-	\$26,124.42	\$951.91
Subtotals	\$372,018.96	\$936,035.91	\$47,662.10
Functional Costs	\$10,294,714.68		\$375,112.49
Total Allocated Costs	\$11,602,769.54		\$422,774.59

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

113 Facilities Management
Schedule 6.6.1

Detail Allocation - County Gov't Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	2,901	1.682%	\$29,478.46	-	\$29,478.46	-	\$29,478.46
114-Information Technology Department (ITD)	22,525	13.062%	\$228,887.40	-	\$228,887.40	\$20,429.18	\$249,316.57
116-Central Services	6,067	3.518%	\$61,649.72	-	\$61,649.72	\$5,502.50	\$67,152.22
200-Maintenance Projects	205	0.119%	\$2,083.10	-	\$2,083.10	\$185.93	\$2,269.03
130-Waste Mgmt	411	0.238%	\$4,176.37	-	\$4,176.37	\$372.76	\$4,549.13
132-District Attorney	27,977	16.223%	\$284,287.80	-	\$284,287.80	\$25,373.90	\$309,661.70
135-Public Defender	209	0.121%	\$2,123.75	-	\$2,123.75	\$189.55	\$2,313.30
136-Sheriff	1,215	0.705%	\$12,346.20	-	\$12,346.20	\$1,101.95	\$13,448.15
139-Probation	1,648	0.956%	\$16,746.12	-	\$16,746.12	\$1,494.66	\$18,240.79
142-Planning	28,449	16.497%	\$289,084.02	-	\$289,084.02	\$25,801.98	\$314,886.00
201-Public Works Special Services	606	0.351%	\$6,157.86	-	\$6,157.86	\$549.62	\$6,707.47
230-Capital Projects	1,044	0.605%	\$10,608.59	-	\$10,608.59	\$946.86	\$11,555.45
245-Roads	8,279	4.801%	\$84,126.91	-	\$84,126.91	\$7,508.69	\$91,635.60
405-Public Works	10,154	5.888%	\$103,179.69	-	\$103,179.69	\$9,209.23	\$112,388.92
430-Los Osos Sewer System	1,081	0.627%	\$10,984.56	-	\$10,984.56	\$980.42	\$11,964.98
999-Other	59,680	34.607%	\$606,437.28	(\$156,719.56)	\$449,717.72	\$54,127.11	\$503,844.84
Subtotals	172,451	100.000%	\$1,752,357.84	(\$156,719.56)	\$1,595,638.28	\$153,774.33	\$1,749,412.62
Direct Billed					\$156,719.56		\$156,719.56
Total Full Functional Cost					\$1,752,357.84		\$1,906,132.18

Allocation Basis: Departmental square footage

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

113 Facilities Management
Schedule 6.6.2

Detail Allocation - Health Complex

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	1,941	2.740%	\$391.08	-	\$391.08	-	\$391.08
116-Central Services	3,603	5.087%	\$725.94	-	\$725.94	\$65.50	\$791.44
160-Public Health	25,763	36.372%	\$5,190.81	-	\$5,190.81	\$468.34	\$5,659.16
166-Behavioral Health	39,524	55.800%	\$7,963.43	-	\$7,963.43	\$718.50	\$8,681.93
Subtotals	70,831	100.000%	\$14,271.26	-	\$14,271.26	\$1,252.34	\$15,523.61
Direct Billed							
Total Full Functional Cost					\$14,271.26		\$15,523.61

Allocation Basis: Departmental square footage

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

113 Facilities Management
Schedule 6.6.3

Detail Allocation - Sierra Way

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
141-Ag Commissioner	8,368	41.489%	\$73,190.22	-	\$73,190.22	\$6,422.65	\$79,612.86
160-Public Health	5,792	28.717%	\$50,659.38	-	\$50,659.38	\$4,445.50	\$55,104.89
215-Farm Advisor	6,009	29.793%	\$52,557.36	-	\$52,557.36	\$4,612.06	\$57,169.42
Subtotals	20,169	100.000%	\$176,406.96	-	\$176,406.96	\$15,480.21	\$191,887.17
Direct Billed							
Total Full Functional Cost					\$176,406.96		\$191,887.17

Allocation Basis: Departmental square footage

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

113 Facilities Management
Schedule 6.6.4

Detail Allocation - Bldg 1200

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	120	0.235%	\$244.89	-	\$244.89	-	\$244.89
113-Facilities Management	20,428	40.071%	\$41,688.92	-	\$41,688.92	-	\$41,688.92
114-Information Technology Department (ITD)	1,236	2.424%	\$2,522.40	-	\$2,522.40	\$370.80	\$2,893.20
116-Central Services	3,623	7.107%	\$7,393.72	-	\$7,393.72	\$1,086.91	\$8,480.63
117-Auditor-Controller-Treasurer-Tax Collector	2,388	4.684%	\$4,873.37	-	\$4,873.37	\$716.41	\$5,589.77
200-Maintenance Projects	275	0.539%	\$561.21	-	\$561.21	\$82.50	\$643.71
109-Assessor	395	0.775%	\$806.11	-	\$806.11	\$118.50	\$924.61
110-Clerk	6,181	12.124%	\$12,614.02	-	\$12,614.02	\$1,854.32	\$14,468.34
132-District Attorney	640	1.255%	\$1,306.10	-	\$1,306.10	\$192.00	\$1,498.10
136-Sheriff	305	0.598%	\$622.44	-	\$622.44	\$91.50	\$713.94
137-Animal Services	260	0.510%	\$530.60	-	\$530.60	\$78.00	\$608.60
138-Emergency Services	2,984	5.853%	\$6,089.67	-	\$6,089.67	\$895.21	\$6,984.88
139-Probation	300	0.588%	\$612.23	-	\$612.23	\$90.00	\$702.23
142-Planning	634	1.244%	\$1,293.85	-	\$1,293.85	\$190.20	\$1,484.05
160-Public Health	2,990	5.865%	\$6,101.91	-	\$6,101.91	\$897.01	\$6,998.92
305-Parks	120	0.235%	\$244.89	-	\$244.89	\$36.00	\$280.89
377-Library	3,110	6.100%	\$6,346.81	-	\$6,346.81	\$933.01	\$7,279.81
405-Public Works	1,204	2.362%	\$2,457.09	-	\$2,457.09	\$361.20	\$2,818.29
999-Other	3,787	7.428%	\$7,728.41	-	\$7,728.41	\$1,136.11	\$8,864.52
Subtotals	50,980	100.000%	\$104,038.64	-	\$104,038.64	\$9,129.68	\$113,168.32
Direct Billed							
Total Full Functional Cost					\$104,038.64		\$113,168.32

Allocation Basis: Departmental square footage

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

113 Facilities Management
Schedule 6.6.5

Detail Allocation - Specific Depts

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	2,614	0.069%	\$5,103.41	-	\$5,103.41	-	\$5,103.41
113-Facilities Management	163,421	4.310%	\$319,001.60	-	\$319,001.60	-	\$319,001.60
114-Information Technology Department (ITD)	36,460	0.962%	\$71,170.69	-	\$71,170.69	\$6,531.46	\$77,702.15
116-Central Services	80,942	2.135%	\$157,999.70	(\$8,838.05)	\$149,161.65	\$14,499.92	\$163,661.56
200-Maintenance Projects	9,707	0.256%	\$18,948.56	(\$67,301.24)	(\$48,352.68)	\$1,738.94	(\$46,613.74)
110-Clerk	685	0.018%	\$1,336.59	-	\$1,336.59	\$122.66	\$1,459.25
130-Waste Mgmt	1,670	0.044%	\$3,259.41	(\$3,011.12)	\$248.29	\$299.12	\$547.41
131-Grand Jury	6,853	0.181%	\$13,377.82	-	\$13,377.82	\$1,227.71	\$14,605.52
132-District Attorney	58,543	1.544%	\$114,277.03	(\$2,300.72)	\$111,976.31	\$10,487.41	\$122,463.71
134-Child Support Services	16,260	0.429%	\$31,739.65	(\$27,695.14)	\$4,044.51	\$2,912.81	\$6,957.32
136-Sheriff	674,185	17.782%	\$1,316,025.11	(\$24,519.50)	\$1,291,505.61	\$120,773.99	\$1,412,279.60
137-Animal Services	49,331	1.301%	\$96,295.75	-	\$96,295.75	\$8,837.23	\$105,132.99
138-Emergency Services	1,272	0.034%	\$2,482.04	-	\$2,482.04	\$227.78	\$2,709.82
139-Probation	267,454	7.054%	\$522,075.98	(\$1,419.77)	\$520,656.21	\$47,911.85	\$568,568.07
140-County Fire	114,719	3.026%	\$223,934.53	(\$4,654.57)	\$219,279.96	\$20,550.87	\$239,830.84
141-Ag Commissioner	69,461	1.832%	\$135,589.13	-	\$135,589.13	\$12,443.26	\$148,032.39
160-Public Health	364,967	9.626%	\$712,423.56	(\$380,458.52)	\$331,965.04	\$65,380.39	\$397,345.44
166-Behavioral Health	473,608	12.492%	\$924,493.33	(\$949,664.66)	(\$25,171.33)	\$84,842.42	\$59,671.09
180-Social Services	554,456	14.624%	\$1,082,310.26	(\$805,782.64)	\$276,527.62	\$99,325.56	\$375,853.18
186-Veteran's Services	17,668	0.466%	\$34,489.10	-	\$34,489.10	\$3,165.13	\$37,654.22
222-Community Parks	9,249	0.244%	\$18,054.18	(\$582.43)	\$17,471.75	\$1,656.86	\$19,128.61
245-Roads	41,227	1.087%	\$80,476.84	(\$63,937.99)	\$16,538.85	\$7,385.50	\$23,924.35
290-Community Development	19,911	0.525%	\$38,866.25	(\$30,212.09)	\$8,654.16	\$3,566.83	\$12,220.99
305-Parks	99,627	2.628%	\$194,474.04	(\$141,151.68)	\$53,322.36	\$17,847.23	\$71,169.59
377-Library	368,944	9.731%	\$720,186.76	(\$577,639.85)	\$142,546.91	\$66,092.83	\$208,639.74
405-Public Works	103,808	2.738%	\$202,636.23	(\$263,161.56)	(\$60,525.33)	\$18,596.29	(\$41,929.04)
407-Fleet	34,492	0.910%	\$67,328.38	(\$59,351.92)	\$7,976.46	\$6,178.85	\$14,155.31
408-Workers' Comp ISF	65	0.002%	\$126.51	-	\$126.51	\$11.61	\$138.12

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

113 Facilities Management
Schedule 6.6.5

Detail Allocation - Specific Depts (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
425-Airports	41,459	1.094%	\$80,928.32	(\$74,608.33)	\$6,319.99	\$7,426.94	\$13,746.93
427-Golf Courses	1,445	0.038%	\$2,820.67	(\$4,178.37)	(\$1,357.70)	\$258.86	(\$1,098.84)
430-Los Osos Sewer System	18,747	0.494%	\$36,595.13	(\$30,724.19)	\$5,870.94	\$3,358.40	\$9,229.35
720-APCD	723	0.019%	\$1,410.92	(\$1,091.42)	\$319.50	\$129.48	\$448.98
760-Pension Trust	4,863	0.128%	\$9,492.65	(\$6,750.08)	\$2,742.57	\$871.16	\$3,613.72
999-Other	82,515	2.176%	\$161,071.15	(\$127,060.50)	\$34,010.65	\$14,781.79	\$48,792.43
Subtotals	3,791,350	100.000%	\$7,400,801.27	(\$3,656,096.34)	\$3,744,704.93	\$649,441.15	\$4,394,146.08
Direct Billed					\$3,656,096.34		\$3,656,096.34
Total Full Functional Cost					\$7,400,801.27		\$8,050,242.42

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

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

113 Facilities Management
Schedule 6.6.6

Detail Allocation - Kimball Bldg

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	120	0.675%	\$344.58	-	\$344.58	-	\$344.58
113-Facilities Management	3,180	17.875%	\$9,131.43	-	\$9,131.43	-	\$9,131.43
116-Central Services	799	4.491%	\$2,294.34	-	\$2,294.34	\$247.19	\$2,541.53
117-Auditor-Controller-Treasurer-Tax Collector	1,823	10.247%	\$5,234.78	-	\$5,234.78	\$563.98	\$5,798.76
305-Parks	3,148	17.695%	\$9,039.54	-	\$9,039.54	\$973.90	\$10,013.44
405-Public Works	4,121	23.165%	\$11,833.53	(\$6,997.12)	\$4,836.41	\$1,274.92	\$6,111.33
999-Other	2,670	15.008%	\$7,666.95	-	\$7,666.95	\$826.02	\$8,492.97
222-Community Parks	1,929	10.843%	\$5,539.16	-	\$5,539.16	\$596.78	\$6,135.94
Subtotals	17,790	100.000%	\$51,084.31	(\$6,997.12)	\$44,087.19	\$4,482.79	\$48,569.98
Direct Billed					\$6,997.12		\$6,997.12
Total Full Functional Cost					\$51,084.31		\$55,567.10

Allocation Basis: Departmental square footage

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

113 Facilities Management
Schedule 6.6.7

Detail Allocation - County Bank Building

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
116-Central Services	4,230	46.870%	\$32,898.57	-	\$32,898.57	\$2,886.94	\$35,785.51
405-Public Works	4,795	53.130%	\$37,292.82	-	\$37,292.82	\$3,272.55	\$40,565.37
Subtotals	9,025	100.000%	\$70,191.39	-	\$70,191.39	\$6,159.49	\$76,350.88
Direct Billed							
Total Full Functional Cost					\$70,191.39		\$76,350.88

Allocation Basis: Departmental square footage

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

113 Facilities Management
Schedule 6.6.8

Detail Allocation - Monterey Parking

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	9	8.257%	\$157.18	-	\$157.18	-	\$157.18
111-County Counsel	7	6.422%	\$122.25	-	\$122.25	-	\$122.25
112-Human Resources	4	3.670%	\$69.86	-	\$69.86	-	\$69.86
114-Information Technology Department (ITD)	12	11.009%	\$209.57	-	\$209.57	\$22.52	\$232.09
116-Central Services	3	2.752%	\$52.39	-	\$52.39	\$5.63	\$58.02
117-Auditor-Controller-Treasurer-Tax Collector	7	6.422%	\$122.25	-	\$122.25	\$13.14	\$135.39
109-Assessor	2	1.835%	\$34.93	-	\$34.93	\$3.75	\$38.68
132-District Attorney	1	0.917%	\$17.46	-	\$17.46	\$1.88	\$19.34
139-Probation	1	0.917%	\$17.46	-	\$17.46	\$1.88	\$19.34
142-Planning	8	7.339%	\$139.71	-	\$139.71	\$15.02	\$154.73
160-Public Health	1	0.917%	\$17.46	-	\$17.46	\$1.88	\$19.34
180-Social Services	1	0.917%	\$17.46	-	\$17.46	\$1.88	\$19.34
305-Parks	5	4.587%	\$87.32	-	\$87.32	\$9.38	\$96.70
405-Public Works	30	27.523%	\$523.92	-	\$523.92	\$56.31	\$580.23
407-Fleet	1	0.917%	\$17.46	-	\$17.46	\$1.88	\$19.34
999-Other	15	13.761%	\$261.96	-	\$261.96	\$28.15	\$290.11
222-Community Parks	2	1.835%	\$34.93	-	\$34.93	\$3.75	\$38.68
Subtotals	109	100.000%	\$1,903.58	-	\$1,903.58	\$167.04	\$2,070.62
Direct Billed							
Total Full Functional Cost					\$1,903.58		\$2,070.62

Allocation Basis: Spaces allocated per department

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

113 Facilities Management
Schedule 6.6.9

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%	\$46,985.44	-	\$46,985.44	-	\$46,985.44
111-County Counsel	9,442	9.042%	\$58,666.56	-	\$58,666.56	-	\$58,666.56
112-Human Resources	8,836	8.462%	\$54,901.26	-	\$54,901.26	-	\$54,901.26
113-Facilities Management	4,353	4.169%	\$27,046.76	-	\$27,046.76	-	\$27,046.76
116-Central Services	257	0.246%	\$1,596.83	-	\$1,596.83	\$197.12	\$1,793.96
117-Auditor-Controller-Treasurer-Tax Collector	23,278	22.292%	\$144,634.63	-	\$144,634.63	\$17,854.67	\$162,489.29
100-Board of Supervisors	11,907	11.403%	\$73,982.49	-	\$73,982.49	\$9,132.89	\$83,115.39
109-Assessor	22,087	21.152%	\$137,234.51	-	\$137,234.51	\$16,941.15	\$154,175.66
110-Clerk	12,169	11.654%	\$75,610.40	-	\$75,610.40	\$9,333.85	\$84,944.25
138-Emergency Services	1,937	1.855%	\$12,035.28	-	\$12,035.28	\$1,485.72	\$13,521.00
405-Public Works	678	0.649%	\$4,212.66	-	\$4,212.66	\$520.04	\$4,732.70
999-Other	1,916	1.835%	\$11,904.80	-	\$11,904.80	\$1,469.61	\$13,374.41
Subtotals	104,422	100.000%	\$648,811.63	-	\$648,811.63	\$56,935.05	\$705,746.67
Direct Billed						-	-
Total Full Functional Cost					\$648,811.63		\$705,746.67

Allocation Basis: Departmental square footage

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

113 Facilities Management
Schedule 6.6.10

Detail Allocation - North County Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
109-Assessor	3,045	67.817%	\$39,468.94	-	\$39,468.94	\$3,463.51	\$42,932.45
110-Clerk	264	5.880%	\$3,421.94	-	\$3,421.94	\$300.28	\$3,722.22
142-Planning	1,181	26.303%	\$15,307.99	-	\$15,307.99	\$1,343.32	\$16,651.31
Subtotals	4,490	100.000%	\$58,198.87	-	\$58,198.87	\$5,107.11	\$63,305.98
Direct Billed						-	-
Total Full Functional Cost					\$58,198.87		\$63,305.98

Allocation Basis: Departmental square footage

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

113 Facilities Management
Schedule 6.6.11

Detail Allocation - Utilities Specific Depts

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
116-Central Services	71,900	19.167%	\$74,497.73	-	\$74,497.73	\$6,537.39	\$81,035.12
131-Grand Jury	5,226	1.393%	\$5,414.36	-	\$5,414.36	\$475.13	\$5,889.49
137-Animal Services	11,215	2.990%	\$11,619.96	-	\$11,619.96	\$1,019.68	\$12,639.65
139-Probation	6,653	1.774%	\$6,893.58	-	\$6,893.58	\$604.93	\$7,498.52
140-County Fire	8,401	2.240%	\$8,704.97	-	\$8,704.97	\$763.89	\$9,468.85
160-Public Health	3,132	0.835%	\$3,244.77	-	\$3,244.77	\$284.74	\$3,529.50
377-Library	28,513	7.601%	\$29,543.46	(\$28,513.09)	\$1,030.37	\$2,592.52	\$3,622.90
405-Public Works	61,562	16.412%	\$63,786.67	(\$61,562.01)	\$2,224.66	\$5,597.46	\$7,822.12
999-Other	178,512	47.589%	\$184,962.37	(\$177,568.60)	\$7,393.77	\$16,230.97	\$23,624.74
Subtotals	375,112	100.000%	\$388,667.89	(\$267,643.70)	\$121,024.19	\$34,106.70	\$155,130.89
Direct Billed					\$267,643.70		\$267,643.70
Total Full Functional Cost					\$388,667.89		\$422,774.59

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

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

113 Facilities Management
Schedule 6.7

Summary of Allocated Costs

Department	Total	County Gov't					Specific Depts
		New Govt Center	Center	Health Complex	Sierra Way	Bldg 1200	
104-County Administrative Office	\$47,142.62	\$46,985.44	-	-	-	-	-
111-County Counsel	\$58,788.81	\$58,666.56	-	-	-	-	-
112-Human Resources	\$60,664.00	\$54,901.26	-	-	-	\$244.89	\$5,103.41
113-Facilities Management	\$426,738.26	\$27,046.76	\$29,478.46	\$391.08	-	\$41,688.92	\$319,001.60
114-Information Technology Department (ITD)	\$330,144.01	-	\$249,316.57	-	-	\$2,893.20	\$77,702.15
116-Central Services	\$361,300.00	\$1,793.96	\$67,152.22	\$791.44	-	\$8,480.63	\$163,661.56
117-Auditor-Controller-Treasurer-Tax Collector	\$174,013.22	\$162,489.29	-	-	-	\$5,589.77	-
200-Maintenance Projects	(\$43,701.00)	-	\$2,269.03	-	-	\$643.71	(\$46,613.74)
Subtotal for CSD	\$1,415,089.91	\$351,883.27	\$348,216.28	\$1,182.52	-	\$59,541.14	\$518,854.98
100-Board of Supervisors	\$83,115.39	\$83,115.39	-	-	-	-	-
109-Assessor	\$198,071.40	\$154,175.66	-	-	-	\$924.61	-
110-Clerk	\$104,594.06	\$84,944.25	-	-	-	\$14,468.34	\$1,459.25
130-Waste Mgmt	\$5,096.54	-	\$4,549.13	-	-	-	\$547.41
131-Grand Jury	\$20,495.01	-	-	-	-	-	\$14,605.52
132-District Attorney	\$433,642.85	-	\$309,661.70	-	-	\$1,498.10	\$122,463.71
134-Child Support Services	\$6,957.32	-	-	-	-	-	\$6,957.32
135-Public Defender	\$2,313.30	-	\$2,313.30	-	-	-	-
136-Sheriff	\$1,426,441.69	-	\$13,448.15	-	-	\$713.94	\$1,412,279.60
137-Animal Services	\$118,381.24	-	-	-	-	\$608.60	\$105,132.99
138-Emergency Services	\$23,215.69	\$13,521.00	-	-	-	\$6,984.88	\$2,709.82
139-Probation	\$595,028.94	-	\$18,240.79	-	-	\$702.23	\$568,568.07
140-County Fire	\$249,299.69	-	-	-	-	-	\$239,830.84
141-Ag Commissioner	\$227,645.25	-	-	-	\$79,612.86	-	\$148,032.39
142-Planning	\$333,176.09	-	\$314,886.00	-	-	\$1,484.05	-
160-Public Health	\$468,657.25	-	-	\$5,659.16	\$55,104.89	\$6,998.92	\$397,345.44
166-Behavioral Health	\$68,353.02	-	-	\$8,681.93	-	-	\$59,671.09
180-Social Services	\$375,872.52	-	-	-	-	-	\$375,853.18

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

113 Facilities Management
Schedule 6.7

Summary of Allocated Costs (continued)

Department	Total	County Gov't					Specific Depts
		New Govt Center	Center	Health Complex	Sierra Way	Bldg 1200	
186-Veteran's Services	\$37,654.22	-	-	-	-	-	\$37,654.22
201-Public Works Special Services	\$6,707.47	-	\$6,707.47	-	-	-	-
215-Farm Advisor	\$57,169.42	-	-	-	\$57,169.42	-	-
222-Community Parks	\$25,303.23	-	-	-	-	-	\$19,128.61
230-Capital Projects	\$11,555.45	-	\$11,555.45	-	-	-	-
245-Roads	\$115,559.95	-	\$91,635.60	-	-	-	\$23,924.35
290-Community Development	\$12,220.99	-	-	-	-	-	\$12,220.99
305-Parks	\$81,560.63	-	-	-	-	\$280.89	\$71,169.59
377-Library	\$219,542.45	-	-	-	-	\$7,279.81	\$208,639.74
405-Public Works	\$133,089.92	\$4,732.70	\$112,388.92	-	-	\$2,818.29	(\$41,929.04)
407-Fleet	\$14,174.65	-	-	-	-	-	\$14,155.31
408-Workers' Comp ISF	\$138.12	-	-	-	-	-	\$138.12
425-Airports	\$13,746.93	-	-	-	-	-	\$13,746.93
427-Golf Courses	(\$1,098.84)	-	-	-	-	-	(\$1,098.84)
430-Los Osos Sewer System	\$21,194.33	-	\$11,964.98	-	-	-	\$9,229.35
720-APCD	\$448.98	-	-	-	-	-	\$448.98
760-Pension Trust	\$3,613.72	-	-	-	-	-	\$3,613.72
999-Other	\$607,284.03	\$13,374.41	\$503,844.84	-	-	\$8,864.52	\$48,792.43
Totals	\$7,515,312.82	\$705,746.67	\$1,749,412.62	\$15,523.61	\$191,887.17	\$113,168.32	\$4,394,146.08
Direct Billed	\$4,087,456.72	-	\$156,719.56	-	-	-	\$3,656,096.34
Total Full Functional Cost	\$11,602,769.54	\$705,746.67	\$1,906,132.18	\$15,523.61	\$191,887.17	\$113,168.32	\$8,050,242.42
Less Direct Billed	(\$4,087,456.72)	-	(\$156,719.56)	-	-	-	(\$3,656,096.34)
Less CSD Amounts	(\$1,415,089.91)	(\$351,883.27)	(\$348,216.28)	(\$1,182.52)	-	(\$59,541.14)	(\$518,854.98)
Total Receiving Department Allocation	\$6,100,222.92	\$353,863.40	\$1,401,196.34	\$14,341.08	\$191,887.17	\$53,627.19	\$3,875,291.10

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

113 Facilities Management
Schedule 6.7

Summary of Allocated Costs (continued)

Department	Total	Kimball Bldg	County Bank Building	Monterey Parking	North County Center	Utilities Specific Depts
104-County Administrative Office	\$47,142.62	-	-	\$157.18	-	-
111-County Counsel	\$58,788.81	-	-	\$122.25	-	-
112-Human Resources	\$60,664.00	\$344.58	-	\$69.86	-	-
113-Facilities Management	\$426,738.26	\$9,131.43	-	-	-	-
114-Information Technology Department (ITD)	\$330,144.01	-	-	\$232.09	-	-
116-Central Services	\$361,300.00	\$2,541.53	\$35,785.51	\$58.02	-	\$81,035.12
117-Auditor-Controller-Treasurer-Tax Collector	\$174,013.22	\$5,798.76	-	\$135.39	-	-
200-Maintenance Projects	(\$43,701.00)	-	-	-	-	-
Subtotal for CSD	\$1,415,089.91	\$17,816.30	\$35,785.51	\$774.78	-	\$81,035.12
100-Board of Supervisors	\$83,115.39	-	-	-	-	-
109-Assessor	\$198,071.40	-	-	\$38.68	\$42,932.45	-
110-Clerk	\$104,594.06	-	-	-	\$3,722.22	-
130-Waste Mgmt	\$5,096.54	-	-	-	-	-
131-Grand Jury	\$20,495.01	-	-	-	-	\$5,889.49
132-District Attorney	\$433,642.85	-	-	\$19.34	-	-
134-Child Support Services	\$6,957.32	-	-	-	-	-
135-Public Defender	\$2,313.30	-	-	-	-	-
136-Sheriff	\$1,426,441.69	-	-	-	-	-
137-Animal Services	\$118,381.24	-	-	-	-	\$12,639.65
138-Emergency Services	\$23,215.69	-	-	-	-	-
139-Probation	\$595,028.94	-	-	\$19.34	-	\$7,498.52
140-County Fire	\$249,299.69	-	-	-	-	\$9,468.85
141-Ag Commissioner	\$227,645.25	-	-	-	-	-
142-Planning	\$333,176.09	-	-	\$154.73	\$16,651.31	-
160-Public Health	\$468,657.25	-	-	\$19.34	-	\$3,529.50
166-Behavioral Health	\$68,353.02	-	-	-	-	-
180-Social Services	\$375,872.52	-	-	\$19.34	-	-

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

113 Facilities Management
Schedule 6.7

Summary of Allocated Costs (continued)

Department	Total	Kimball Bldg	County Bank Building	Monterey Parking	North County Center	Utilities Specific Depts
186-Veteran's Services	\$37,654.22	-	-	-	-	-
201-Public Works Special Services	\$6,707.47	-	-	-	-	-
215-Farm Advisor	\$57,169.42	-	-	-	-	-
222-Community Parks	\$25,303.23	\$6,135.94	-	\$38.68	-	-
230-Capital Projects	\$11,555.45	-	-	-	-	-
245-Roads	\$115,559.95	-	-	-	-	-
290-Community Development	\$12,220.99	-	-	-	-	-
305-Parks	\$81,560.63	\$10,013.44	-	\$96.70	-	-
377-Library	\$219,542.45	-	-	-	-	\$3,622.90
405-Public Works	\$133,089.92	\$6,111.33	\$40,565.37	\$580.23	-	\$7,822.12
407-Fleet	\$14,174.65	-	-	\$19.34	-	-
408-Workers' Comp ISF	\$138.12	-	-	-	-	-
425-Airports	\$13,746.93	-	-	-	-	-
427-Golf Courses	(\$1,098.84)	-	-	-	-	-
430-Los Osos Sewer System	\$21,194.33	-	-	-	-	-
720-APCD	\$448.98	-	-	-	-	-
760-Pension Trust	\$3,613.72	-	-	-	-	-
999-Other	\$607,284.03	\$8,492.97	-	\$290.11	-	\$23,624.74
Totals	\$7,515,312.82	\$48,569.98	\$76,350.88	\$2,070.62	\$63,305.98	\$155,130.89
Direct Billed	\$4,087,456.72	\$6,997.12	-	-	-	\$267,643.70
Total Full Functional Cost	\$11,602,769.54	\$55,567.10	\$76,350.88	\$2,070.62	\$63,305.98	\$422,774.59
Less Direct Billed	(\$4,087,456.72)	(\$6,997.12)	-	-	-	(\$267,643.70)
Less CSD Amounts	(\$1,415,089.91)	(\$17,816.30)	(\$35,785.51)	(\$774.78)	-	(\$81,035.12)
Total Receiving Department Allocation	\$6,100,222.92	\$30,753.68	\$40,565.37	\$1,295.84	\$63,305.98	\$74,095.77

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

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 Projects- Management of applications and associated systems administration.

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

Network Connections- Costs of providing internet services and support.

Not Allowed- Not further allocated

Departmental Services-Dedicated Staff- Cost of providing dedicated IT staffing to departments.

Staff-

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

114 Information Technology Department (ITD)
Schedule 7.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$7,126,933.33	463,610.02	6,663,323.31	-	
	Total for C/A	\$7,126,933.33	463,610.02	6,663,323.31	-	
REV	Outside revenues	\$125,673.72	120,472.08	5,201.64	-	
	Total for REV	\$125,673.72	120,472.08	5,201.64	-	

Total per Books	\$7,252,607.05
Less General Government	-
Less Off the Top	(\$584,082.10)
Less Direct Billed	(\$6,668,524.95)
Difference	-

Fiscal Year 2024-25 Actuals
For Use In Fiscal Year 2026-27

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

Date Printed: 2/24/2026

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

Labor Distribution Summary

No Labor Distribution

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

114 Information Technology Department (ITD)
Schedule 7.4

Schedule of costs to be allocated

	Amount	General & Admin	Telephone Services	WinTel and Countywide Projects	Departmental Services-IT Consulting	Network Connections	Not Allowed
<i>Sal Total %</i>		15.193%	1.067%	49.199%	13.100%	9.991%	10.202%
Wages and Benefits							
Salaries	\$15,932,625.37	\$2,420,610.62	\$169,991.39	\$7,838,644.78	\$2,087,158.18	\$1,591,807.89	\$1,625,423.82
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	\$15,932,625.37	\$2,420,610.62	\$169,991.39	\$7,838,644.78	\$2,087,158.18	\$1,591,807.89	\$1,625,423.82
Service And Supplies							
FIXED ASSETS							
<i>DISA</i>	-						
SERVICES & SUPPLIES	\$6,768,638.96	\$425,519.69	\$517,912.98	\$2,662,418.25	\$32,377.72	\$2,811,293.90	\$319,116.42
<i>PROP</i>							
Services and Supplies Subtotal	\$6,768,638.96	\$425,519.69	\$517,912.98	\$2,662,418.25	\$32,377.72	\$2,811,293.90	\$319,116.42
Cost Adjustments							
FIXED ASSETS							
<i>DISA</i>	-						
REVENUES	(\$584,082.11)	(\$1.25)	-	(\$521,514.03)	(\$62,566.83)	-	-
<i>ADJP</i>							
Cost Adjustments Subtotal	(\$584,082.11)	(\$1.25)	-	(\$521,514.03)	(\$62,566.83)	-	-
Reallocate Admin		(\$2,846,129.06)	\$35,806.46	\$1,651,107.93	\$439,632.55	\$335,293.50	\$342,374.25
Functional Costs	\$22,117,182.22	-	\$723,710.83	\$11,630,656.93	\$2,496,601.62	\$4,738,395.29	\$2,286,914.49
<i>Exp Total %</i>		0.000%	3.272%	52.587%	11.288%	21.424%	10.340%

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

114 Information Technology Department (ITD)
Schedule 7.4

Schedule of costs to be allocated (continued)

		Amount	Departmental Services- Dedicated Staff
<i>Sal Total %</i>			1.249%
Wages and Benefits			
Salaries		\$15,932,625.37	\$198,988.69
Benefits		-	-
Wages and Benefits Subtotal		\$15,932,625.37	\$198,988.69
Service And Supplies			
	DIST		
FIXED ASSETS	<i>DISA</i>	-	
SERVICES & SUPPLIES	<i>PROP</i>	\$6,768,638.96	-
Services and Supplies Subtotal		\$6,768,638.96	-
Cost Adjustments			
FIXED ASSETS	<i>DISA</i>	-	
REVENUES	<i>ADJP</i>	(\$584,082.11)	-
Cost Adjustments Subtotal		(\$584,082.11)	-
Reallocate Admin			\$41,914.36
Functional Costs		\$22,117,182.22	\$240,903.05
<i>Exp Total %</i>			1.089%

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

114 Information Technology Department (ITD)
Schedule 7.5

Service to Service Costs

Department	First Incoming	Second Incoming	Telephone Services	WinTel and Countywide Projects	Departmental Services-IT Consulting	Network Connections	Not Allowed
001-Building Depreciation	\$92,174.02	-	\$3,016.09	\$48,471.11	\$10,404.66	\$19,747.40	\$9,530.78
002-Equipment Depreciation	\$810,831.16	-	\$26,531.74	\$426,387.91	\$91,527.14	\$173,712.84	\$83,839.86
104-County Administrative Office	\$31,420.33	\$2,616.06	\$1,113.73	\$17,898.55	\$3,842.05	\$7,291.97	\$3,519.36
111-County Counsel	\$59,820.30	\$3,202.76	\$2,062.22	\$33,141.63	\$7,114.08	\$13,502.09	\$6,516.58
112-Human Resources	\$119,656.95	\$8,010.87	\$4,177.50	\$67,136.06	\$14,411.22	\$27,351.61	\$13,200.84
113-Facilities Management	\$302,790.05	\$27,353.96	\$10,802.86	\$173,611.25	\$37,266.87	\$70,730.20	\$34,136.86
114-Information Technology Department (ITD)	-	\$719,867.60	\$23,555.26	\$378,553.34	\$81,259.11	\$154,224.77	\$74,434.24
116-Central Services	-	\$63,234.05	\$2,069.12	\$33,252.59	\$7,137.90	\$13,547.29	\$6,538.39
117-Auditor-Controller-Treasurer-Tax Collector	-	\$186,098.22	\$6,089.44	\$97,862.58	\$21,006.89	\$39,869.77	\$19,242.54
118-Talent Development	-	\$18,233.56	\$596.63	\$9,588.39	\$2,058.22	\$3,906.37	\$1,885.35
200-Maintenance Projects	-	\$12,602.27	\$412.37	\$6,627.10	\$1,422.55	\$2,699.92	\$1,303.07
Subtotals	\$1,416,692.80	\$1,041,219.36	\$80,426.96	\$1,292,530.52	\$277,450.69	\$526,584.23	\$254,147.88
Functional Costs	\$22,117,182.22		\$723,710.83	\$11,630,656.93	\$2,496,601.62	\$4,738,395.29	\$2,286,914.49
Total Allocated Costs	\$24,575,094.38		\$804,137.79	\$12,923,187.45	\$2,774,052.31	\$5,264,979.52	\$2,541,062.37

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	\$92,174.02	-	\$1,003.97
002-Equipment Depreciation	\$810,831.16	-	\$8,831.67
104-County Administrative Office	\$31,420.33	\$2,616.06	\$370.73
111-County Counsel	\$59,820.30	\$3,202.76	\$686.45
112-Human Resources	\$119,656.95	\$8,010.87	\$1,390.57
113-Facilities Management	\$302,790.05	\$27,353.96	\$3,595.97
114-Information Technology Department (ITD)	-	\$719,867.60	\$7,840.89
116-Central Services	-	\$63,234.05	\$688.75
117-Auditor-Controller-Treasurer-Tax Collector	-	\$186,098.22	\$2,027.00
118-Talent Development	-	\$18,233.56	\$198.60
200-Maintenance Projects	-	\$12,602.27	\$137.27
Subtotals	\$1,416,692.80	\$1,041,219.36	\$26,771.88
Functional Costs	\$22,117,182.22		\$240,903.05
Total Allocated Costs	\$24,575,094.38		\$267,674.93

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

114 Information Technology Department (ITD)
Schedule 7.6.1

Detail Allocation - Telephone Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	3,794	0.539%	\$4,150.27	(\$3,793.92)	\$356.35	-	\$356.35
111-County Counsel	4,232	0.601%	\$4,629.15	(\$4,231.68)	\$397.47	-	\$397.47
112-Human Resources	7,515	1.068%	\$8,220.73	(\$7,514.88)	\$705.85	-	\$705.85
113-Facilities Management	438	0.062%	\$478.88	(\$437.76)	\$41.12	-	\$41.12
116-Central Services	3,940	0.560%	\$4,309.90	(\$3,939.84)	\$370.06	\$195.11	\$565.17
117-Auditor-Controller-Treasurer-Tax Collector	11,820	1.679%	\$12,929.69	(\$11,819.52)	\$1,110.17	\$585.34	\$1,695.51
100-Board of Supervisors	2,772	0.394%	\$3,032.89	(\$2,772.48)	\$260.41	\$137.30	\$397.71
109-Assessor	19,043	2.705%	\$20,831.17	(\$19,042.56)	\$1,788.61	\$943.05	\$2,731.66
110-Clerk	8,208	1.166%	\$8,978.95	(\$8,208.00)	\$770.95	\$406.49	\$1,177.44
131-Grand Jury	438	0.062%	\$478.88	(\$437.76)	\$41.12	\$21.68	\$62.80
132-District Attorney	20,465	2.907%	\$22,387.52	(\$20,465.28)	\$1,922.24	\$1,013.51	\$2,935.75
134-Child Support Services	4,305	0.612%	\$4,708.96	(\$4,304.64)	\$404.32	\$213.18	\$617.50
136-Sheriff	65,153	9.255%	\$71,272.93	(\$65,153.28)	\$6,119.65	\$3,226.60	\$9,346.25
137-Animal Services	4,232	0.601%	\$4,629.15	(\$4,231.68)	\$397.47	\$209.57	\$607.04
138-Emergency Services	4,414	0.627%	\$4,828.68	(\$4,414.08)	\$414.60	\$218.60	\$633.20
139-Probation	27,360	3.887%	\$29,929.84	(\$27,360.00)	\$2,569.84	\$1,354.95	\$3,924.80
141-Ag Commissioner	10,251	1.456%	\$11,213.71	(\$10,250.88)	\$962.83	\$507.66	\$1,470.49
142-Planning	19,553	2.778%	\$21,389.86	(\$19,553.28)	\$1,836.58	\$968.34	\$2,804.92
160-Public Health	44,542	6.327%	\$48,725.78	(\$44,542.08)	\$4,183.70	\$2,205.86	\$6,389.57
166-Behavioral Health	56,726	8.058%	\$62,054.54	(\$56,726.40)	\$5,328.14	\$2,809.27	\$8,137.41
180-Social Services	120,712	17.148%	\$132,050.47	(\$120,712.32)	\$11,338.15	\$5,978.06	\$17,316.20
186-Veteran's Services	1,788	0.254%	\$1,955.42	(\$1,787.52)	\$167.90	\$88.52	\$256.42
215-Farm Advisor	3,502	0.497%	\$3,831.02	(\$3,502.08)	\$328.94	\$173.43	\$502.37
205-Groundwater Sustainability	146	0.021%	\$159.63	(\$145.92)	\$13.71	\$7.23	\$20.93
222-Community Parks	2,627	0.373%	\$2,873.26	(\$2,626.56)	\$246.70	\$130.08	\$376.78
245-Roads	146	0.021%	\$159.63	(\$145.92)	\$13.71	\$7.23	\$20.93
290-Community Development	3,210	0.456%	\$3,511.77	(\$3,210.24)	\$301.53	\$158.98	\$460.51
305-Parks	1,605	0.228%	\$1,755.88	(\$1,605.12)	\$150.76	\$79.49	\$230.25
377-Library	2,955	0.420%	\$3,232.42	(\$2,954.88)	\$277.54	\$146.34	\$423.88

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

114 Information Technology Department (ITD)
Schedule 7.6.1

Detail Allocation - Telephone Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
405-Public Works	35,860	5.094%	\$39,228.05	(\$35,859.84)	\$3,368.21	\$1,775.89	\$5,144.10
407-Fleet	1,459	0.207%	\$1,596.26	(\$1,459.20)	\$137.06	\$72.26	\$209.32
425-Airports	4,086	0.580%	\$4,469.52	(\$4,085.76)	\$383.76	\$202.34	\$586.10
427-Golf Courses	584	0.083%	\$638.50	(\$583.68)	\$54.82	\$28.91	\$83.73
720-APCD	3,648	0.518%	\$3,990.65	(\$3,648.00)	\$342.65	\$180.66	\$523.31
760-Pension Trust	2,079	0.295%	\$2,274.67	(\$2,079.36)	\$195.31	\$102.98	\$298.28
999-Other	200,341	28.460%	\$219,158.72	(\$200,341.26)	\$18,817.46	\$9,921.53	\$28,738.99
Subtotals	703,948	100.000%	\$770,067.37	(\$703,947.66)	\$66,119.71	\$34,070.42	\$100,190.13
Direct Billed					\$703,947.66		\$703,947.66
Total Full Functional Cost					\$770,067.37		\$804,137.79

Allocation Basis: Billed services

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

114 Information Technology Department (ITD)
Schedule 7.6.2

Detail Allocation - WinTel and Countywide Projects

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	5,109,233	0.705%	\$87,189.99	-	\$87,189.99	-	\$87,189.99
111-County Counsel	5,319,269	0.733%	\$90,774.29	-	\$90,774.29	-	\$90,774.29
112-Human Resources	10,886,711	1.501%	\$185,783.69	-	\$185,783.69	-	\$185,783.69
113-Facilities Management	10,304,725	1.421%	\$175,852.00	-	\$175,852.00	-	\$175,852.00
114-Information Technology Department (ITD)	22,701,264	3.130%	\$387,401.19	-	\$387,401.19	-	\$387,401.19
116-Central Services	3,156,057	0.435%	\$53,858.68	-	\$53,858.68	\$2,575.84	\$56,434.52
117-Auditor-Controller-Treasurer-Tax Collector	10,276,298	1.417%	\$175,366.89	-	\$175,366.89	\$8,387.07	\$183,753.96
118-Talent Development	613,464	0.085%	\$10,468.87	-	\$10,468.87	\$500.68	\$10,969.55
200-Maintenance Projects	4,387,453	0.605%	\$74,872.69	-	\$74,872.69	\$3,580.85	\$78,453.54
100-Board of Supervisors	2,207,701	0.304%	\$37,674.82	-	\$37,674.82	\$1,801.83	\$39,476.65
109-Assessor	12,014,611	1.657%	\$205,031.51	-	\$205,031.51	\$9,805.80	\$214,837.31
110-Clerk	4,326,101	0.597%	\$73,825.69	-	\$73,825.69	\$3,530.78	\$77,356.47
119-Communication and Outreach	295,753	0.041%	\$5,047.08	-	\$5,047.08	\$241.38	\$5,288.46
130-Waste Mgmt	1,863,651	0.257%	\$31,803.55	-	\$31,803.55	\$1,521.03	\$33,324.58
131-Grand Jury	91,660	0.013%	\$1,564.19	-	\$1,564.19	\$74.81	\$1,639.00
132-District Attorney	24,102,251	3.324%	\$411,309.29	-	\$411,309.29	\$19,671.21	\$430,980.50
134-Child Support Services	5,145,003	0.709%	\$87,800.41	(\$45,001.36)	\$42,799.05	\$4,199.13	\$46,998.18
135-Public Defender	9,604,410	1.324%	\$163,901.00	-	\$163,901.00	\$7,838.70	\$171,739.70
136-Sheriff	112,258,700	15.480%	\$1,915,715.08	-	\$1,915,715.08	\$91,620.68	\$2,007,335.75
137-Animal Services	3,901,942	0.538%	\$66,587.34	-	\$66,587.34	\$3,184.60	\$69,771.94
138-Emergency Services	2,442,990	0.337%	\$41,690.07	-	\$41,690.07	\$1,993.86	\$43,683.93
139-Probation	31,006,930	4.276%	\$529,138.88	-	\$529,138.88	\$25,306.51	\$554,445.39
140-County Fire	25,425,215	3.506%	\$433,885.90	-	\$433,885.90	\$20,750.96	\$454,636.86
141-Ag Commissioner	7,604,346	1.049%	\$129,769.55	-	\$129,769.55	\$6,206.34	\$135,975.89
142-Planning	18,189,617	2.508%	\$310,409.12	-	\$310,409.12	\$14,845.58	\$325,254.70
160-Public Health	40,238,038	5.549%	\$686,669.41	(\$531,662.00)	\$155,007.41	\$32,840.54	\$187,847.95
166-Behavioral Health	108,325,919	14.937%	\$1,848,601.45	(\$969,685.00)	\$878,916.45	\$88,410.91	\$967,327.37
180-Social Services	85,227,441	11.752%	\$1,454,421.74	(\$807,886.96)	\$646,534.78	\$69,558.94	\$716,093.71
184-Law Enforcement Medical Care	11,890,774	1.640%	\$202,918.22	-	\$202,918.22	\$9,704.73	\$212,622.95

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

114 Information Technology Department (ITD)
Schedule 7.6.2

Detail Allocation - WinTel and Countywide Projects (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
186-Veteran's Services	1,212,081	0.167%	\$20,684.39	-	\$20,684.39	\$989.25	\$21,673.64
201-Public Works Special Services	2,929,101	0.404%	\$49,985.64	-	\$49,985.64	\$2,390.60	\$52,376.24
205-Groundwater Sustainability	2,556,235	0.352%	\$43,622.62	-	\$43,622.62	\$2,086.29	\$45,708.91
215-Farm Advisor	549,678	0.076%	\$9,380.35	-	\$9,380.35	\$448.62	\$9,828.97
222-Community Parks	6,268,841	0.864%	\$106,978.90	-	\$106,978.90	\$5,116.36	\$112,095.26
245-Roads	31,156,594	4.296%	\$531,692.92	(\$213,079.36)	\$318,613.56	\$25,428.66	\$344,042.22
266-County Wide Automation	1,424,873	0.196%	\$24,315.72	-	\$24,315.72	\$1,162.92	\$25,478.64
290-Community Development	3,731,135	0.514%	\$63,672.50	-	\$63,672.50	\$3,045.19	\$66,717.69
305-Parks	7,593,413	1.047%	\$129,582.97	(\$67,398.04)	\$62,184.93	\$6,197.41	\$68,382.35
330-Wildlife and Grazing	1,770	0.000%	\$30.21	(\$20.00)	\$10.21	\$1.44	\$11.65
331-Fish and Game	35,059	0.005%	\$598.28	(\$58.68)	\$539.60	\$28.61	\$568.22
351-Emergency Medical Services	865,817	0.119%	\$14,775.32	(\$3,745.72)	\$11,029.60	\$706.64	\$11,736.24
377-Library	11,886,999	1.639%	\$202,853.79	(\$125,729.44)	\$77,124.35	\$9,701.65	\$86,826.00
405-Public Works	28,085,907	3.873%	\$479,291.10	(\$253,350.60)	\$225,940.50	\$22,922.50	\$248,863.00
407-Fleet	6,632,948	0.915%	\$113,192.46	(\$59,836.08)	\$53,356.38	\$5,413.52	\$58,769.90
408-Workers' Comp ISF	5,352,716	0.738%	\$91,345.07	(\$62,322.76)	\$29,022.31	\$4,368.65	\$33,390.96
409-Liability Insurance ISF	9,659,338	1.332%	\$164,838.35	(\$37,869.56)	\$126,968.79	\$7,883.53	\$134,852.32
410-Unemployment Insurance ISF	105,036	0.014%	\$1,792.45	(\$942.88)	\$849.57	\$85.73	\$935.30
411-Medical Malpractice ISF	765,660	0.106%	\$13,066.13	(\$7,840.92)	\$5,225.21	\$624.90	\$5,850.10
412-County Dental Plan ISF	247,164	0.034%	\$4,217.89	(\$3,164.48)	\$1,053.41	\$201.72	\$1,255.13
425-Airports	10,893,711	1.502%	\$185,903.16	(\$70,279.48)	\$115,623.68	\$8,890.97	\$124,514.65
427-Golf Courses	5,020,055	0.692%	\$85,668.14	(\$40,940.32)	\$44,727.82	\$4,097.15	\$48,824.97
430-Los Osos Sewer System	4,363,524	0.602%	\$74,464.34	(\$42,484.44)	\$31,979.90	\$3,561.32	\$35,541.21
720-APCD	4,906,041	0.677%	\$83,722.47	(\$49,144.56)	\$34,577.91	\$4,004.10	\$38,582.01
760-Pension Trust	37,426	0.005%	\$638.67	(\$497.32)	\$141.35	\$30.55	\$171.90
Subtotals	725,198,647	100.000%	\$12,375,646.40	(\$3,392,939.96)	\$8,982,706.44	\$547,541.05	\$9,530,247.49
Direct Billed					\$3,392,939.96		\$3,392,939.96
Total Full Functional Cost					\$12,375,646.40		\$12,923,187.45

Allocation Basis: Prior year adjusted departmental expenditures

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

114 Information Technology Department (ITD)
Schedule 7.6.3

Detail Allocation - Departmental Services-IT Consulting

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	801	0.032%	\$841.97	-	\$841.97	-	\$841.97
111-County Counsel	6,145	0.243%	\$6,461.29	-	\$6,461.29	-	\$6,461.29
112-Human Resources	19,865	0.786%	\$20,888.15	-	\$20,888.15	-	\$20,888.15
114-Information Technology Department (ITD)	27,461	1.087%	\$28,876.19	-	\$28,876.19	-	\$28,876.19
116-Central Services	5,552	0.220%	\$5,837.52	-	\$5,837.52	\$263.94	\$6,101.46
100-Board of Supervisors	239	0.009%	\$251.56	-	\$251.56	\$11.37	\$262.94
109-Assessor	611,706	24.213%	\$643,218.15	-	\$643,218.15	\$29,082.94	\$672,301.09
132-District Attorney	1,690	0.067%	\$1,776.73	-	\$1,776.73	\$80.33	\$1,857.06
134-Child Support Services	2,178	0.086%	\$2,290.05	(\$2,177.86)	\$112.19	\$103.54	\$215.74
135-Public Defender	112,269	4.444%	\$118,052.92	-	\$118,052.92	\$5,337.73	\$123,390.65
136-Sheriff	98,145	3.885%	\$103,201.23	-	\$103,201.23	\$4,666.22	\$107,867.44
137-Animal Services	6,859	0.271%	\$7,212.38	-	\$7,212.38	\$326.11	\$7,538.49
138-Emergency Services	2,189	0.087%	\$2,301.44	-	\$2,301.44	\$104.06	\$2,405.50
139-Probation	184,230	7.292%	\$193,720.91	-	\$193,720.91	\$8,759.04	\$202,479.95
140-County Fire	83,155	3.291%	\$87,438.89	-	\$87,438.89	\$3,953.53	\$91,392.41
160-Public Health	5,354	0.212%	\$5,629.73	(\$5,353.92)	\$275.81	\$254.55	\$530.36
166-Behavioral Health	9,319	0.369%	\$9,799.48	(\$9,146.28)	\$653.20	\$443.08	\$1,096.28
180-Social Services	3,792	0.150%	\$3,987.73	(\$3,792.36)	\$195.37	\$180.30	\$375.67
186-Veteran's Services	1,588	0.063%	\$1,670.08	-	\$1,670.08	\$75.51	\$1,745.59
205-Groundwater Sustainability	58	0.002%	\$60.82	-	\$60.82	\$2.75	\$63.57
215-Farm Advisor	11,070	0.438%	\$11,640.48	-	\$11,640.48	\$526.32	\$12,166.80
266-County Wide Automation	481,717	19.068%	\$506,532.88	(\$481,716.77)	\$24,816.11	\$22,902.75	\$47,718.87
305-Parks	12,696	0.503%	\$13,349.67	(\$12,695.64)	\$654.03	\$603.60	\$1,257.63
377-Library	30,450	1.205%	\$32,019.10	(\$30,450.42)	\$1,568.68	\$1,447.74	\$3,016.42
405-Public Works	19,423	0.769%	\$20,423.52	(\$19,422.93)	\$1,000.59	\$923.44	\$1,924.04
407-Fleet	16,871	0.668%	\$17,739.91	(\$16,870.79)	\$869.12	\$802.11	\$1,671.22
425-Airports	43,029	1.703%	\$45,245.28	(\$43,028.62)	\$2,216.66	\$2,045.75	\$4,262.42
427-Golf Courses	2,016	0.080%	\$2,120.35	(\$2,016.47)	\$103.88	\$95.87	\$199.75
760-Pension Trust	9,828	0.389%	\$10,334.48	(\$9,828.17)	\$506.31	\$467.27	\$973.58
999-Other	716,676	28.368%	\$753,595.91	-	\$753,595.91	\$34,073.64	\$787,669.55
Subtotals	2,526,370	100.000%	\$2,656,518.81	(\$636,500.23)	\$2,020,018.58	\$117,533.50	\$2,137,552.08
Direct Billed					\$636,500.23		\$636,500.23
Total Full Functional Cost					\$2,656,518.81		\$2,774,052.31

Allocation Basis: Accumulated hours of services

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

114 Information Technology Department (ITD)
Schedule 7.6.4

Detail Allocation - Network Connections

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	11,778	0.659%	\$33,238.35	(\$11,778.42)	\$21,459.93	-	\$21,459.93
111-County Counsel	14,054	0.787%	\$39,660.14	(\$14,054.06)	\$25,606.08	-	\$25,606.08
112-Human Resources	38,094	2.132%	\$107,499.68	(\$38,093.84)	\$69,405.84	-	\$69,405.84
113-Facilities Management	24,535	1.373%	\$69,235.74	(\$24,534.54)	\$44,701.20	-	\$44,701.20
114-Information Technology Department (ITD)	107,581	6.021%	\$303,590.23	-	\$303,590.23	-	\$303,590.23
116-Central Services	15,417	0.863%	\$43,504.90	(\$15,416.50)	\$28,088.40	\$2,162.04	\$30,250.44
117-Auditor-Controller-Treasurer-Tax Collector	43,222	2.419%	\$121,970.15	(\$43,221.63)	\$78,748.52	\$6,061.47	\$84,809.99
118-Talent Development	1,037	0.058%	\$2,927.17	(\$1,037.28)	\$1,889.89	\$145.47	\$2,035.36
100-Board of Supervisors	8,108	0.454%	\$22,879.55	(\$8,107.65)	\$14,771.90	\$1,137.03	\$15,908.93
109-Assessor	51,682	2.893%	\$145,846.33	(\$51,682.45)	\$94,163.88	\$7,248.03	\$101,411.91
110-Clerk	18,029	1.009%	\$50,878.37	(\$18,029.38)	\$32,848.99	\$2,528.47	\$35,377.46
119-Communication and Outreach	399	0.022%	\$1,126.08	(\$399.04)	\$727.04	\$55.96	\$783.00
131-Grand Jury	9,288	0.520%	\$26,210.91	(\$9,288.16)	\$16,922.75	\$1,302.59	\$18,225.34
132-District Attorney	73,884	4.135%	\$208,497.88	(\$73,883.80)	\$134,614.08	\$10,361.59	\$144,975.66
134-Child Support Services	7,592	0.425%	\$21,424.93	(\$7,592.19)	\$13,832.74	\$1,064.74	\$14,897.48
136-Sheriff	244,286	13.673%	\$689,368.92	(\$244,286.40)	\$445,082.52	\$34,259.13	\$479,341.65
137-Animal Services	11,871	0.664%	\$33,499.78	(\$11,871.06)	\$21,628.72	\$1,664.82	\$23,293.53
138-Emergency Services	27,287	1.527%	\$77,003.13	(\$27,287.01)	\$49,716.12	\$3,826.78	\$53,542.89
139-Probation	93,749	5.247%	\$264,557.64	(\$93,749.27)	\$170,808.37	\$13,147.55	\$183,955.92
140-County Fire	6,663	0.373%	\$18,801.77	(\$6,662.64)	\$12,139.13	\$934.38	\$13,073.51
141-Ag Commissioner	27,621	1.546%	\$77,944.85	(\$27,620.72)	\$50,324.13	\$3,873.58	\$54,197.70
142-Planning	58,183	3.257%	\$164,191.00	(\$58,183.11)	\$106,007.89	\$8,159.70	\$114,167.58
160-Public Health	165,389	9.257%	\$466,724.00	(\$165,389.42)	\$301,334.58	\$23,194.49	\$324,529.07
166-Behavioral Health	164,844	9.226%	\$465,186.22	(\$164,844.49)	\$300,341.73	\$23,118.07	\$323,459.80
180-Social Services	287,379	16.085%	\$810,975.74	(\$287,379.28)	\$523,596.46	\$40,302.55	\$563,899.01
186-Veteran's Services	6,434	0.360%	\$18,157.29	(\$6,434.26)	\$11,723.03	\$902.35	\$12,625.38
205-Groundwater Sustainability	473	0.026%	\$1,333.38	(\$472.50)	\$860.88	\$66.26	\$927.15
215-Farm Advisor	5,146	0.288%	\$14,523.04	(\$5,146.42)	\$9,376.62	\$721.74	\$10,098.37
222-Community Parks	16,515	0.924%	\$46,605.06	(\$16,515.08)	\$30,089.98	\$2,316.10	\$32,406.08
290-Community Development	3,103	0.174%	\$8,757.05	(\$3,103.17)	\$5,653.88	\$435.19	\$6,089.08

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

114 Information Technology Department (ITD)
Schedule 7.6.4

Detail Allocation - Network Connections (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
305-Parks	14,418	0.807%	\$40,688.07	(\$14,418.32)	\$26,269.75	\$2,022.05	\$28,291.80
377-Library	7,855	0.440%	\$22,166.86	(\$7,855.10)	\$14,311.76	\$1,101.61	\$15,413.37
405-Public Works	156,238	8.745%	\$440,897.58	(\$156,237.51)	\$284,660.07	\$21,911.01	\$306,571.08
407-Fleet	8,844	0.495%	\$24,958.01	(\$8,844.18)	\$16,113.83	\$1,240.32	\$17,354.15
425-Airports	21,377	1.196%	\$60,324.86	(\$21,376.86)	\$38,948.00	\$2,997.93	\$41,945.93
427-Golf Courses	9,119	0.510%	\$25,733.32	(\$9,118.92)	\$16,614.40	\$1,278.85	\$17,893.25
720-APCD	12,327	0.690%	\$34,787.81	(\$12,327.49)	\$22,460.32	\$1,728.83	\$24,189.15
760-Pension Trust	4,069	0.228%	\$11,483.61	(\$4,069.36)	\$7,414.25	\$570.69	\$7,984.95
999-Other	8,770	0.491%	\$24,748.82	(\$5,201.64)	\$19,547.18	\$1,229.93	\$20,777.11
Subtotals	1,786,663	100.000%	\$5,041,908.21	(\$1,675,513.15)	\$3,366,395.06	\$223,071.31	\$3,589,466.37
Direct Billed					\$1,675,513.15		\$1,675,513.15
Total Full Functional Cost					\$5,041,908.21		\$5,264,979.52

Allocation Basis: Network log-ons

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

114 Information Technology Department (ITD)
Schedule 7.6.5

Detail Allocation - Departmental Services-Dedicated Staff

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
139-Probation	22,154	11.158%	\$28,601.55	(\$40,295.38)	(\$11,693.83)	\$1,265.43	(\$10,428.40)
140-County Fire	140,371	70.699%	\$181,226.23	(\$153,004.58)	\$28,221.65	\$8,018.07	\$36,239.72
160-Public Health	34,880	17.568%	\$45,031.63	(\$64,246.71)	(\$19,215.08)	\$1,992.35	(\$17,222.73)
180-Social Services	1,142	0.575%	\$1,474.44	(\$2,077.27)	(\$602.83)	\$65.23	(\$537.59)
Subtotals	198,547	100.000%	\$256,333.84	(\$259,623.94)	(\$3,290.10)	\$11,341.09	\$8,050.99
Direct Billed					\$259,623.94		\$259,623.94
Total Full Functional Cost					\$256,333.84		\$267,674.93

Allocation Basis: Accumulated hours of services

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

114 Information Technology Department (ITD)
Schedule 7.7

Summary of Allocated Costs

Department	Total	Telephone Services	WinTel and Countywide Projects	Departmental Services-IT Consulting	Network Connections	Not Allowed	Departmental Services-Dedicated Staff
104-County Administrative Office	\$109,848.24	\$356.35	\$87,189.99	\$841.97	\$21,459.93	-	-
111-County Counsel	\$123,239.13	\$397.47	\$90,774.29	\$6,461.29	\$25,606.08	-	-
112-Human Resources	\$276,783.53	\$705.85	\$185,783.69	\$20,888.15	\$69,405.84	-	-
113-Facilities Management	\$220,594.32	\$41.12	\$175,852.00	-	\$44,701.20	-	-
114-Information Technology Department (ITD)	\$719,867.60	-	\$387,401.19	\$28,876.19	\$303,590.23	-	-
116-Central Services	\$93,351.59	\$565.17	\$56,434.52	\$6,101.46	\$30,250.44	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$270,259.47	\$1,695.51	\$183,753.96	-	\$84,809.99	-	-
118-Talent Development	\$13,004.92	-	\$10,969.55	-	\$2,035.36	-	-
200-Maintenance Projects	\$78,453.54	-	\$78,453.54	-	-	-	-
Subtotal for CSD	\$1,905,402.33	\$3,761.47	\$1,256,612.73	\$63,169.07	\$581,859.06	-	-
100-Board of Supervisors	\$56,046.23	\$397.71	\$39,476.65	\$262.94	\$15,908.93	-	-
109-Assessor	\$991,281.98	\$2,731.66	\$214,837.31	\$672,301.09	\$101,411.91	-	-
110-Clerk	\$113,911.37	\$1,177.44	\$77,356.47	-	\$35,377.46	-	-
119-Communication and Outreach	\$6,071.46	-	\$5,288.46	-	\$783.00	-	-
130-Waste Mgmt	\$33,324.58	-	\$33,324.58	-	-	-	-
131-Grand Jury	\$19,927.13	\$62.80	\$1,639.00	-	\$18,225.34	-	-
132-District Attorney	\$580,748.97	\$2,935.75	\$430,980.50	\$1,857.06	\$144,975.66	-	-
134-Child Support Services	\$62,728.90	\$617.50	\$46,998.18	\$215.74	\$14,897.48	-	-
135-Public Defender	\$295,130.35	-	\$171,739.70	\$123,390.65	-	-	-
136-Sheriff	\$2,603,891.10	\$9,346.25	\$2,007,335.75	\$107,867.44	\$479,341.65	-	-
137-Animal Services	\$101,210.99	\$607.04	\$69,771.94	\$7,538.49	\$23,293.53	-	-
138-Emergency Services	\$100,265.52	\$633.20	\$43,683.93	\$2,405.50	\$53,542.89	-	-
139-Probation	\$934,377.65	\$3,924.80	\$554,445.39	\$202,479.95	\$183,955.92	-	(\$10,428.40)
140-County Fire	\$595,342.50	-	\$454,636.86	\$91,392.41	\$13,073.51	-	\$36,239.72
141-Ag Commissioner	\$191,644.08	\$1,470.49	\$135,975.89	-	\$54,197.70	-	-
142-Planning	\$442,227.20	\$2,804.92	\$325,254.70	-	\$114,167.58	-	-
160-Public Health	\$502,074.22	\$6,389.57	\$187,847.95	\$530.36	\$324,529.07	-	(\$17,222.73)
166-Behavioral Health	\$1,300,020.86	\$8,137.41	\$967,327.37	\$1,096.28	\$323,459.80	-	-
180-Social Services	\$1,297,147.01	\$17,316.20	\$716,093.71	\$375.67	\$563,899.01	-	(\$537.59)
184-Law Enforcement Medical Care	\$212,622.95	-	\$212,622.95	-	-	-	-
186-Veteran's Services	\$36,301.03	\$256.42	\$21,673.64	\$1,745.59	\$12,625.38	-	-

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

114 Information Technology Department (ITD)
Schedule 7.7

Summary of Allocated Costs (continued)

Department	Total	Telephone Services	WinTel and Countywide Projects	Departmental Services-IT Consulting	Network Connections	Not Allowed	Departmental Services-Dedicated Staff
201-Public Works Special Services	\$52,376.24	-	\$52,376.24	-	-	-	-
205-Groundwater Sustainability	\$46,720.56	\$20.93	\$45,708.91	\$63.57	\$927.15	-	-
215-Farm Advisor	\$32,596.51	\$502.37	\$9,828.97	\$12,166.80	\$10,098.37	-	-
222-Community Parks	\$144,878.12	\$376.78	\$112,095.26	-	\$32,406.08	-	-
245-Roads	\$344,063.15	\$20.93	\$344,042.22	-	-	-	-
266-County Wide Automation	\$73,197.50	-	\$25,478.64	\$47,718.87	-	-	-
290-Community Development	\$73,267.27	\$460.51	\$66,717.69	-	\$6,089.08	-	-
305-Parks	\$98,162.03	\$230.25	\$68,382.35	\$1,257.63	\$28,291.80	-	-
330-Wildlife and Grazing	\$11.65	-	\$11.65	-	-	-	-
331-Fish and Game	\$568.22	-	\$568.22	-	-	-	-
351-Emergency Medical Services	\$11,736.24	-	\$11,736.24	-	-	-	-
377-Library	\$105,679.67	\$423.88	\$86,826.00	\$3,016.42	\$15,413.37	-	-
405-Public Works	\$562,502.22	\$5,144.10	\$248,863.00	\$1,924.04	\$306,571.08	-	-
407-Fleet	\$78,004.60	\$209.32	\$58,769.90	\$1,671.22	\$17,354.15	-	-
408-Workers' Comp ISF	\$33,390.96	-	\$33,390.96	-	-	-	-
409-Liability Insurance ISF	\$134,852.32	-	\$134,852.32	-	-	-	-
410-Unemployment Insurance ISF	\$935.30	-	\$935.30	-	-	-	-
411-Medical Malpractice ISF	\$5,850.10	-	\$5,850.10	-	-	-	-
412-County Dental Plan ISF	\$1,255.13	-	\$1,255.13	-	-	-	-
425-Airports	\$171,309.10	\$586.10	\$124,514.65	\$4,262.42	\$41,945.93	-	-
427-Golf Courses	\$67,001.70	\$83.73	\$48,824.97	\$199.75	\$17,893.25	-	-
430-Los Osos Sewer System	\$35,541.21	-	\$35,541.21	-	-	-	-
720-APCD	\$63,294.46	\$523.31	\$38,582.01	-	\$24,189.15	-	-
760-Pension Trust	\$9,428.71	\$298.28	\$171.90	\$973.58	\$7,984.95	-	-
999-Other	\$837,185.65	\$28,738.99	-	\$787,669.55	\$20,777.11	-	-
Alloc Remains	\$2,541,062.37	-	-	-	-	\$2,541,062.37	-
Totals	\$17,906,569.44	\$100,190.13	\$9,530,247.49	\$2,137,552.08	\$3,589,466.37	-	\$8,050.99
Direct Billed	\$6,668,524.94	\$703,947.66	\$3,392,939.96	\$636,500.23	\$1,675,513.15	-	\$259,623.94
Total Full Functional Cost	\$24,575,094.38	\$804,137.79	\$12,923,187.45	\$2,774,052.31	\$5,264,979.52	-	\$267,674.93
Less Direct Billed	(\$6,668,524.94)	(\$703,947.66)	(\$3,392,939.96)	(\$636,500.23)	(\$1,675,513.15)	-	(\$259,623.94)
Less CSD Amounts	(\$1,905,402.33)	(\$3,761.47)	(\$1,256,612.73)	(\$63,169.07)	(\$581,859.06)	-	-
Total Receiving Department Allocation	\$13,460,104.74	\$96,428.66	\$8,273,634.76	\$2,074,383.02	\$3,007,607.31	-	\$8,050.99

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

116 Central Services
Schedule 8.1

Narrative

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

Not Allowed

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

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

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

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

Not Allowed- Not further allocated

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

Mail Services- Departmental costs for postage.

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

116 Central Services
Schedule 8.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$1,531,560.26	448,729.47	1,082,830.79	-	
	Total for C/A	\$1,531,560.26	448,729.47	1,082,830.79	-	
REV	Revenues	\$453,859.70	426,326.48	27,533.22	-	
	Total for REV	\$453,859.70	426,326.48	27,533.22	-	

Total per Books	\$1,985,419.96
Less General Government	-
Less Off the Top	(\$875,055.95)
Less Direct Billed	(\$1,110,364.01)
Difference	-

Fiscal Year 2024-25 Actuals
For Use In Fiscal Year 2026-27

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

Date Printed: 2/24/2026

**116 Central Services
Schedule 8.3**

**Labor Distribution Summary
No Labor Distribution**

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

116 Central Services
Schedule 8.4

Schedule of costs to be allocated

	Amount	General & Admin	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Not Allowed	Purchasing Services
<i>Sal Total %</i>		40.387%	12.006%	23.035%	0.000%	4.273%	12.593%
Wages and Benefits							
Salaries	\$2,432,623.45	\$982,475.31	\$292,051.73	\$560,347.29	-	\$103,942.96	\$306,331.65
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	\$2,432,623.45	\$982,475.31	\$292,051.73	\$560,347.29	-	\$103,942.96	\$306,331.65
Service And Supplies							
	DIST						
TRANSFERS OUT	<i>DISA</i>	\$110,200.00					
SERVICES & SUPPLIES	<i>PROP</i>	\$3,614,964.18	\$64,331.01	\$11,000.62	\$78,580.58	\$2,891,530.92	-
Services and Supplies Subtotal		\$3,614,964.18	\$64,331.01	\$11,000.62	\$78,580.58	\$2,891,530.92	-
Cost Adjustments							
REVENUE	<i>ADJP</i>	(\$875,055.95)	(\$471,973.92)	-	(\$310,904.59)	-	(\$92,177.44)
TRANSFERS OUT	<i>DISA</i>	(\$110,200.00)					
Cost Adjustments Subtotal		(\$875,055.95)	(\$471,973.92)	-	(\$310,904.59)	-	(\$92,177.44)
Reallocate Admin		(\$574,832.40)	\$115,768.03	\$222,119.22	-	\$41,202.54	\$121,428.53
Functional Costs		\$5,172,531.68	-	\$418,820.38	\$550,142.50	\$2,891,530.92	\$145,145.50
<i>Exp Total %</i>		0.000%	8.097%	10.636%	55.902%	2.806%	6.711%

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

116 Central Services
Schedule 8.4

Schedule of costs to be allocated (continued)

	Amount	Mail Services
<i>Sal Total %</i>		7.707%
Wages and Benefits		
Salaries	\$2,432,623.45	\$187,474.51
Benefits	-	-
Wages and Benefits Subtotal	\$2,432,623.45	\$187,474.51
Service And Supplies		
	DIST	
TRANSFERS OUT	<i>DISA</i> \$110,200.00	
SERVICES & SUPPLIES	<i>PROP</i> \$3,614,964.18	\$557,982.56
Services and Supplies Subtotal	\$3,614,964.18	\$557,982.56
Cost Adjustments		
REVENUE	<i>ADJP</i> (\$875,055.95)	-
TRANSFERS OUT	<i>DISA</i> (\$110,200.00)	-
Cost Adjustments Subtotal	(\$875,055.95)	-
Reallocate Admin		\$74,314.08
Functional Costs	\$5,172,531.68	\$819,771.15
<i>Exp Total %</i>		15.849%

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

116 Central Services
Schedule 8.5

Service to Service Costs

Department	First Incoming	Second Incoming	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Not Allowed	Purchasing Services
001-Building Depreciation	\$248,172.35	-	\$49,980.52	\$95,895.51	-	\$17,788.37	\$52,424.33
104-County Administrative Office	\$9,142.96	\$767.39	\$1,995.89	\$3,829.43	-	\$710.35	\$2,093.48
112-Human Resources	\$24,473.22	\$1,643.25	\$5,259.71	\$10,091.59	-	\$1,871.96	\$5,516.89
113-Facilities Management	\$330,270.90	\$31,029.10	\$72,763.80	\$139,608.82	-	\$25,897.07	\$76,321.60
114-Information Technology Department (ITD)	\$88,154.66	\$5,196.93	\$18,800.49	\$36,071.70	-	\$6,691.21	\$19,719.74
116-Central Services	-	\$63,312.40	\$12,750.76	\$24,464.35	-	\$4,538.07	\$13,374.21
117-Auditor-Controller-Treasurer-Tax Collector	-	\$28,678.45	\$5,775.68	\$11,081.55	-	\$2,055.60	\$6,058.08
118-Talent Development	-	\$3,740.22	\$753.26	\$1,445.25	-	\$268.09	\$790.09
200-Maintenance Projects	-	\$276,053.40	\$55,595.61	\$106,668.95	-	\$19,786.81	\$58,313.97
Subtotals	\$700,214.10	\$410,421.14	\$223,675.73	\$429,157.15	-	\$79,607.53	\$234,612.39
Functional Costs	\$5,172,531.68		\$418,820.38	\$550,142.50	\$2,891,530.92	\$145,145.50	\$347,121.23
Total Allocated Costs	\$6,283,166.91		\$642,496.11	\$979,299.65	\$2,891,530.92	\$224,753.03	\$581,733.62

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

116 Central Services
Schedule 8.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Mail Services
001-Building Depreciation	\$248,172.35	-	\$32,083.61
104-County Administrative Office	\$9,142.96	\$767.39	\$1,281.21
112-Human Resources	\$24,473.22	\$1,643.25	\$3,376.33
113-Facilities Management	\$330,270.90	\$31,029.10	\$46,708.70
114-Information Technology Department (ITD)	\$88,154.66	\$5,196.93	\$12,068.45
116-Central Services	-	\$63,312.40	\$8,185.00
117-Auditor-Controller-Treasurer-Tax Collector	-	\$28,678.45	\$3,707.54
118-Talent Development	-	\$3,740.22	\$483.53
200-Maintenance Projects	-	\$276,053.40	\$35,688.06
Subtotals	\$700,214.10	\$410,421.14	\$143,582.43
Functional Costs	\$5,172,531.68		\$819,771.15
Total Allocated Costs	\$6,283,166.91		\$963,353.58

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

116 Central Services
Schedule 8.6.1

Detail Allocation - Purchasing Solicitations

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	2,655	0.563%	\$3,150.68	-	\$3,150.68	-	\$3,150.68
111-County Counsel	129	0.027%	\$153.67	-	\$153.67	-	\$153.67
112-Human Resources	14,492	3.072%	\$17,199.31	-	\$17,199.31	-	\$17,199.31
113-Facilities Management	22,743	4.821%	\$26,991.15	-	\$26,991.15	-	\$26,991.15
114-Information Technology Department (ITD)	18,513	3.925%	\$21,971.48	-	\$21,971.48	-	\$21,971.48
117-Auditor-Controller-Treasurer-Tax Collector	424	0.090%	\$502.88	-	\$502.88	\$84.77	\$587.65
200-Maintenance Projects	335	0.071%	\$397.98	-	\$397.98	\$67.08	\$465.06
109-Assessor	557	0.118%	\$661.52	-	\$661.52	\$111.51	\$773.03
110-Clerk	440	0.093%	\$521.69	-	\$521.69	\$87.94	\$609.63
132-District Attorney	2,997	0.635%	\$3,556.65	-	\$3,556.65	\$599.50	\$4,156.15
134-Child Support Services	178	0.038%	\$210.67	(\$177.51)	\$33.16	\$35.51	\$68.67
136-Sheriff	15,242	3.231%	\$18,088.65	-	\$18,088.65	\$3,048.99	\$21,137.64
137-Animal Services	2,539	0.538%	\$3,013.54	-	\$3,013.54	\$507.96	\$3,521.50
138-Emergency Services	2,937	0.623%	\$3,485.86	-	\$3,485.86	\$587.57	\$4,073.43
139-Probation	5,283	1.120%	\$6,269.56	-	\$6,269.56	\$1,056.79	\$7,326.35
140-County Fire	9,341	1.980%	\$11,085.36	-	\$11,085.36	\$1,868.53	\$12,953.89
141-Ag Commissioner	190	0.040%	\$225.68	-	\$225.68	\$38.04	\$263.72
142-Planning	12,650	2.682%	\$15,012.95	-	\$15,012.95	\$2,530.56	\$17,543.51
160-Public Health	72,377	15.343%	\$85,897.43	(\$72,377.38)	\$13,520.05	\$14,478.73	\$27,998.78
166-Behavioral Health	67,158	14.237%	\$79,702.51	(\$67,157.52)	\$12,544.99	\$13,434.52	\$25,979.51
180-Social Services	15,676	3.323%	\$18,604.27	(\$15,676.00)	\$2,928.27	\$3,135.91	\$6,064.17
205-Groundwater Sustainability	29	0.006%	\$34.58	-	\$34.58	\$5.83	\$40.41
215-Farm Advisor	4,213	0.893%	\$4,999.51	-	\$4,999.51	\$842.71	\$5,842.22
222-Community Parks	2,732	0.579%	\$3,242.22	-	\$3,242.22	\$546.50	\$3,788.72
290-Community Development	10,856	2.301%	\$12,884.01	(\$10,856.10)	\$2,027.91	\$2,171.71	\$4,199.62
305-Parks	5,388	1.142%	\$6,394.42	(\$5,387.95)	\$1,006.47	\$1,077.83	\$2,084.30
377-Library	5,104	1.082%	\$6,057.07	(\$5,103.70)	\$953.37	\$1,020.97	\$1,974.34
405-Public Works	135,615	28.749%	\$160,948.20	(\$135,615.33)	\$25,332.87	\$27,129.17	\$52,462.03
407-Fleet	13,030	2.762%	\$15,463.85	(\$13,029.88)	\$2,433.97	\$2,606.56	\$5,040.54

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

116 Central Services
Schedule 8.6.1

Detail Allocation - Purchasing Solicitations (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
425-Airports	19,810	4.200%	\$23,510.79	(\$19,810.25)	\$3,700.54	\$3,962.94	\$7,663.48
427-Golf Courses	6,164	1.307%	\$7,314.93	(\$6,163.58)	\$1,151.35	\$1,232.99	\$2,384.35
720-APCD	1,927	0.408%	\$2,286.50	(\$1,926.61)	\$359.89	\$385.41	\$745.30
Subtotals	471,722	100.000%	\$559,839.59	(\$353,281.81)	\$206,557.78	\$82,656.52	\$289,214.30
Direct Billed					\$353,281.81		\$353,281.81
Total Full Functional Cost					\$559,839.59		\$642,496.11

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

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

116 Central Services
Schedule 8.6.2

Detail Allocation - Real Property Svcs

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	367	0.102%	\$834.43	-	\$834.43	-	\$834.43
113-Facilities Management	3	0.001%	\$7.48	-	\$7.48	-	\$7.48
114-Information Technology Department (ITD)	8,669	2.402%	\$19,715.10	-	\$19,715.10	-	\$19,715.10
116-Central Services	26,561	7.360%	\$60,405.31	(\$723.61)	\$59,681.70	-	\$59,681.70
100-Board of Supervisors	16,411	4.548%	\$37,322.58	-	\$37,322.58	\$8,001.34	\$45,323.92
109-Assessor	315	0.087%	\$716.83	-	\$716.83	\$153.68	\$870.50
110-Clerk	324	0.090%	\$736.86	-	\$736.86	\$157.97	\$894.83
132-District Attorney	8,473	2.348%	\$19,269.10	-	\$19,269.10	\$4,130.97	\$23,400.08
134-Child Support Services	1,138	0.315%	\$2,587.79	(\$1,137.89)	\$1,449.90	\$554.78	\$2,004.68
136-Sheriff	13,423	3.719%	\$30,525.50	-	\$30,525.50	\$6,544.16	\$37,069.66
137-Animal Services	399	0.110%	\$906.50	-	\$906.50	\$194.34	\$1,100.83
139-Probation	895	0.248%	\$2,035.02	-	\$2,035.02	\$436.27	\$2,471.30
140-County Fire	9,257	2.565%	\$21,052.78	-	\$21,052.78	\$4,513.36	\$25,566.15
141-Ag Commissioner	375	0.104%	\$853.01	-	\$853.01	\$182.87	\$1,035.88
142-Planning	2,206	0.611%	\$5,017.97	(\$2,084.04)	\$2,933.93	\$1,075.77	\$4,009.70
160-Public Health	10,570	2.929%	\$24,037.51	(\$9,878.38)	\$14,159.13	\$5,153.24	\$19,312.37
166-Behavioral Health	76,161	21.104%	\$173,205.43	(\$76,097.37)	\$97,108.06	\$37,132.35	\$134,240.41
180-Social Services	65,429	18.131%	\$148,799.41	(\$65,429.38)	\$83,370.03	\$31,900.11	\$115,270.14
222-Community Parks	9,319	2.582%	\$21,192.28	-	\$21,192.28	\$4,543.27	\$25,735.55
230-Capital Projects	940	0.260%	\$2,137.93	(\$940.08)	\$1,197.85	\$458.34	\$1,656.18
266-County Wide Automation	17,807	4.934%	\$40,497.29	(\$17,807.28)	\$22,690.01	\$8,681.94	\$31,371.96
290-Community Development	1,305	0.362%	\$2,967.76	(\$1,304.97)	\$1,662.79	\$636.24	\$2,299.03
305-Parks	14,441	4.002%	\$32,842.00	(\$5,860.48)	\$26,981.52	\$7,040.78	\$34,022.30
377-Library	12,812	3.550%	\$29,136.62	(\$11,100.75)	\$18,035.87	\$6,246.41	\$24,282.28
405-Public Works	724	0.201%	\$1,645.63	-	\$1,645.63	\$352.80	\$1,998.43
425-Airports	105	0.029%	\$238.34	(\$104.80)	\$133.54	\$51.10	\$184.63
427-Golf Courses	159	0.044%	\$361.80	(\$159.09)	\$202.71	\$77.56	\$280.28
999-Other	62,291	17.261%	\$141,661.82	(\$24,272.88)	\$117,388.94	\$30,369.93	\$147,758.87
Subtotals	360,879	100.000%	\$820,710.08	(\$216,901.00)	\$603,809.08	\$158,589.57	\$762,398.65
Direct Billed					\$216,901.00		\$216,901.00
Total Full Functional Cost					\$820,710.08		\$979,299.65

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

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

116 Central Services
Schedule 8.6.3

Detail Allocation - Social Services Rents

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
180-Social Services	1	100.000%	\$2,891,530.92	-	\$2,891,530.92	-	\$2,891,530.92
Subtotals	1	100.000%	\$2,891,530.92	-	\$2,891,530.92	-	\$2,891,530.92
Direct Billed							
Total Full Functional Cost					\$2,891,530.92		\$2,891,530.92

Allocation Basis: Rental costs for Social Services

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

116 Central Services
Schedule 8.6.4

Detail Allocation - Purchasing Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	12	0.677%	\$3,352.39	-	\$3,352.39	-	\$3,352.39
111-County Counsel	2	0.113%	\$558.73	-	\$558.73	-	\$558.73
112-Human Resources	21	1.185%	\$5,866.67	-	\$5,866.67	-	\$5,866.67
113-Facilities Management	113	6.377%	\$31,568.30	-	\$31,568.30	-	\$31,568.30
114-Information Technology Department (ITD)	77	4.345%	\$21,511.14	-	\$21,511.14	-	\$21,511.14
116-Central Services	5	0.282%	\$1,396.83	-	\$1,396.83	-	\$1,396.83
117-Auditor-Controller-Treasurer-Tax Collector	10	0.564%	\$2,793.65	-	\$2,793.65	\$562.24	\$3,355.90
118-Talent Development	1	0.056%	\$279.37	-	\$279.37	\$56.22	\$335.59
200-Maintenance Projects	49	2.765%	\$13,688.91	-	\$13,688.91	\$2,755.00	\$16,443.90
100-Board of Supervisors	7	0.395%	\$1,955.56	-	\$1,955.56	\$393.57	\$2,349.13
109-Assessor	10	0.564%	\$2,793.65	-	\$2,793.65	\$562.24	\$3,355.90
110-Clerk	13	0.734%	\$3,631.75	-	\$3,631.75	\$730.92	\$4,362.67
130-Waste Mgmt	6	0.339%	\$1,676.19	-	\$1,676.19	\$337.35	\$2,013.54
131-Grand Jury	3	0.169%	\$838.10	-	\$838.10	\$168.67	\$1,006.77
132-District Attorney	37	2.088%	\$10,336.52	-	\$10,336.52	\$2,080.30	\$12,416.82
135-Public Defender	4	0.226%	\$1,117.46	-	\$1,117.46	\$224.90	\$1,342.36
136-Sheriff	104	5.869%	\$29,054.01	-	\$29,054.01	\$5,847.34	\$34,901.35
137-Animal Services	2	0.113%	\$558.73	-	\$558.73	\$112.45	\$671.18
138-Emergency Services	21	1.185%	\$5,866.67	-	\$5,866.67	\$1,180.71	\$7,047.39
139-Probation	18	1.016%	\$5,028.58	-	\$5,028.58	\$1,012.04	\$6,040.62
140-County Fire	57	3.217%	\$15,923.83	-	\$15,923.83	\$3,204.79	\$19,128.62
141-Ag Commissioner	3	0.169%	\$838.10	-	\$838.10	\$168.67	\$1,006.77
142-Planning	38	2.144%	\$10,615.89	-	\$10,615.89	\$2,136.53	\$12,752.41
160-Public Health	85	4.797%	\$23,746.06	-	\$23,746.06	\$4,779.07	\$28,525.14
166-Behavioral Health	130	7.336%	\$36,317.51	-	\$36,317.51	\$7,309.17	\$43,626.68
180-Social Services	76	4.289%	\$21,231.77	-	\$21,231.77	\$4,273.05	\$25,504.83
184-Law Enforcement Medical Care	3	0.169%	\$838.10	-	\$838.10	\$168.67	\$1,006.77

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

116 Central Services
Schedule 8.6.4

Detail Allocation - Purchasing Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
201-Public Works Special Services	5	0.282%	\$1,396.83	-	\$1,396.83	\$281.12	\$1,677.95
205-Groundwater Sustainability	28	1.580%	\$7,822.23	-	\$7,822.23	\$1,574.28	\$9,396.52
215-Farm Advisor	5	0.282%	\$1,396.83	-	\$1,396.83	\$281.12	\$1,677.95
222-Community Parks	12	0.677%	\$3,352.39	-	\$3,352.39	\$674.69	\$4,027.08
230-Capital Projects	100	5.643%	\$27,936.55	-	\$27,936.55	\$5,622.44	\$33,558.99
245-Roads	86	4.853%	\$24,025.43	-	\$24,025.43	\$4,835.30	\$28,860.73
266-County Wide Automation	67	3.781%	\$18,717.49	-	\$18,717.49	\$3,767.03	\$22,484.52
290-Community Development	9	0.508%	\$2,514.29	-	\$2,514.29	\$506.02	\$3,020.31
305-Parks	17	0.959%	\$4,749.21	-	\$4,749.21	\$955.81	\$5,705.03
377-Library	11	0.621%	\$3,073.02	-	\$3,073.02	\$618.47	\$3,691.49
405-Public Works	330	18.623%	\$92,190.60	-	\$92,190.60	\$18,554.05	\$110,744.65
407-Fleet	51	2.878%	\$14,247.64	-	\$14,247.64	\$2,867.44	\$17,115.08
408-Workers' Comp ISF	5	0.282%	\$1,396.83	-	\$1,396.83	\$281.12	\$1,677.95
409-Liability Insurance ISF	1	0.056%	\$279.37	-	\$279.37	\$56.22	\$335.59
425-Airports	73	4.120%	\$20,393.68	-	\$20,393.68	\$4,104.38	\$24,498.06
427-Golf Courses	31	1.749%	\$8,660.33	-	\$8,660.33	\$1,742.96	\$10,403.29
430-Los Osos Sewer System	21	1.185%	\$5,866.67	-	\$5,866.67	\$1,180.71	\$7,047.39
720-APCD	11	0.621%	\$3,073.02	-	\$3,073.02	\$618.47	\$3,691.49
999-Other	2	0.113%	\$558.73	-	\$558.73	\$112.45	\$671.18
Subtotals	1,772	100.000%	\$495,035.59	-	\$495,035.59	\$86,698.03	\$581,733.62
Direct Billed							
Total Full Functional Cost					\$495,035.59		\$581,733.62

Allocation Basis: Number of Purchase Orders issued

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

116 Central Services
Schedule 8.6.5

Detail Allocation - Mail Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	3,334	0.617%	\$5,618.83	(\$3,334.29)	\$2,284.54	-	\$2,284.54
111-County Counsel	2,818	0.522%	\$4,748.80	(\$2,818.00)	\$1,930.80	-	\$1,930.80
112-Human Resources	837	0.155%	\$1,410.26	(\$836.87)	\$573.39	-	\$573.39
113-Facilities Management	86	0.016%	\$145.01	(\$86.05)	\$58.96	-	\$58.96
114-Information Technology Department (ITD)	53	0.010%	\$89.36	(\$53.03)	\$36.33	-	\$36.33
116-Central Services	3,260	0.604%	\$5,494.21	(\$3,260.34)	\$2,233.87	-	\$2,233.87
117-Auditor-Controller-Treasurer-Tax Collector	26,549	4.915%	\$44,740.12	(\$26,549.40)	\$18,190.72	\$2,658.94	\$20,849.66
100-Board of Supervisors	296	0.055%	\$498.15	(\$295.61)	\$202.54	\$29.61	\$232.15
109-Assessor	16,032	2.968%	\$27,016.60	(\$16,032.02)	\$10,984.58	\$1,605.62	\$12,590.20
110-Clerk	61,890	11.457%	\$104,295.49	(\$61,890.37)	\$42,405.12	\$6,198.36	\$48,603.48
131-Grand Jury	40	0.007%	\$67.61	(\$40.12)	\$27.49	\$4.02	\$31.51
132-District Attorney	12,804	2.370%	\$21,577.51	(\$12,804.39)	\$8,773.12	\$1,282.37	\$10,055.49
134-Child Support Services	11,203	2.074%	\$18,878.53	(\$11,202.78)	\$7,675.75	\$1,121.97	\$8,797.72
136-Sheriff	11,899	2.203%	\$20,052.45	(\$11,899.40)	\$8,153.05	\$1,191.73	\$9,344.79
137-Animal Services	34,191	6.330%	\$57,618.14	(\$34,191.39)	\$23,426.75	\$3,424.29	\$26,851.04
138-Emergency Services	1,603	0.297%	\$2,700.86	(\$1,602.73)	\$1,098.13	\$160.51	\$1,258.65
139-Probation	29,960	5.546%	\$50,488.22	(\$29,960.40)	\$20,527.82	\$3,000.55	\$23,528.37
140-County Fire	11	0.002%	\$18.37	(\$10.90)	\$7.47	\$1.09	\$8.56
141-Ag Commissioner	5,334	0.987%	\$8,988.91	(\$5,334.14)	\$3,654.77	\$534.22	\$4,188.98
142-Planning	17,825	3.300%	\$30,038.86	(\$17,825.47)	\$12,213.39	\$1,785.23	\$13,998.62
160-Public Health	25,087	4.644%	\$42,275.01	(\$25,086.57)	\$17,188.44	\$2,512.44	\$19,700.88
166-Behavioral Health	8,203	1.519%	\$13,824.13	(\$8,203.43)	\$5,620.70	\$821.58	\$6,442.28
180-Social Services	238,546	44.160%	\$401,989.38	(\$238,545.99)	\$163,443.39	\$23,890.53	\$187,333.92
184-Law Enforcement Medical Care	3	0.001%	\$5.31	(\$3.15)	\$2.16	\$0.32	\$2.47
186-Veteran's Services	142	0.026%	\$239.46	(\$142.10)	\$97.36	\$14.23	\$111.59
205-Groundwater Sustainability	77	0.014%	\$129.29	(\$76.72)	\$52.57	\$7.68	\$60.25
215-Farm Advisor	3	0.001%	\$4.65	(\$2.76)	\$1.89	\$0.28	\$2.17
222-Community Parks	341	0.063%	\$574.86	(\$341.13)	\$233.73	\$34.16	\$267.89
305-Parks	256	0.047%	\$432.08	(\$256.40)	\$175.68	\$25.68	\$201.35

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

116 Central Services
Schedule 8.6.5

Detail Allocation - Mail Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
377-Library	4,866	0.901%	\$8,200.15	(\$4,866.08)	\$3,334.07	\$487.34	\$3,821.41
405-Public Works	6,790	1.257%	\$11,442.52	(\$6,790.15)	\$4,652.37	\$680.04	\$5,332.41
407-Fleet	478	0.088%	\$805.04	(\$477.72)	\$327.32	\$47.84	\$375.16
425-Airports	143	0.026%	\$241.11	(\$143.08)	\$98.03	\$14.33	\$112.36
427-Golf Courses	617	0.114%	\$1,040.42	(\$617.40)	\$423.02	\$61.83	\$484.85
720-APCD	9,615	1.780%	\$16,203.59	(\$9,615.43)	\$6,588.16	\$962.99	\$7,551.15
760-Pension Trust	2,764	0.512%	\$4,658.54	(\$2,764.44)	\$1,894.10	\$276.86	\$2,170.96
791-Law Library	7	0.001%	\$11.59	(\$6.88)	\$4.71	\$0.69	\$5.40
999-Other	2,214	0.410%	\$3,731.07	(\$2,214.07)	\$1,517.00	\$221.74	\$1,738.74
Subtotals	540,181	100.000%	\$910,294.52	(\$540,181.20)	\$370,113.32	\$53,059.06	\$423,172.38
Direct Billed					\$540,181.20		\$540,181.20
Total Full Functional Cost					\$910,294.52		\$963,353.58

Allocation Basis: Billings for mail services

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

116 Central Services
Schedule 8.7

Summary of Allocated Costs

Department	Total	Purchasing Services	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Not Allowed	Mail Services
104-County Administrative Office	\$9,622.03	\$3,352.39	\$3,150.68	\$834.43	-	-	\$2,284.54
111-County Counsel	\$2,643.19	\$558.73	\$153.67	-	-	-	\$1,930.80
112-Human Resources	\$23,639.38	\$5,866.67	\$17,199.31	-	-	-	\$573.39
113-Facilities Management	\$58,625.89	\$31,568.30	\$26,991.15	\$7.48	-	-	\$58.96
114-Information Technology Department (ITD)	\$63,234.05	\$21,511.14	\$21,971.48	\$19,715.10	-	-	\$36.33
116-Central Services	\$63,312.40	\$1,396.83	-	\$59,681.70	-	-	\$2,233.87
117-Auditor-Controller-Treasurer-Tax Collector	\$24,793.21	\$3,355.90	\$587.65	-	-	-	\$20,849.66
118-Talent Development	\$335.59	\$335.59	-	-	-	-	-
200-Maintenance Projects	\$16,908.97	\$16,443.90	\$465.06	-	-	-	-
Subtotal for CSD	\$263,114.71	\$84,389.45	\$70,519.00	\$80,238.71	-	-	\$27,967.55
100-Board of Supervisors	\$47,905.19	\$2,349.13	-	\$45,323.92	-	-	\$232.15
109-Assessor	\$17,589.63	\$3,355.90	\$773.03	\$870.50	-	-	\$12,590.20
110-Clerk	\$54,470.61	\$4,362.67	\$609.63	\$894.83	-	-	\$48,603.48
130-Waste Mgmt	\$2,013.54	\$2,013.54	-	-	-	-	-
131-Grand Jury	\$1,038.28	\$1,006.77	-	-	-	-	\$31.51
132-District Attorney	\$50,028.54	\$12,416.82	\$4,156.15	\$23,400.08	-	-	\$10,055.49
134-Child Support Services	\$10,871.06	-	\$68.67	\$2,004.68	-	-	\$8,797.72
135-Public Defender	\$1,342.36	\$1,342.36	-	-	-	-	-
136-Sheriff	\$102,453.43	\$34,901.35	\$21,137.64	\$37,069.66	-	-	\$9,344.79
137-Animal Services	\$32,144.55	\$671.18	\$3,521.50	\$1,100.83	-	-	\$26,851.04
138-Emergency Services	\$12,379.46	\$7,047.39	\$4,073.43	-	-	-	\$1,258.65
139-Probation	\$39,366.64	\$6,040.62	\$7,326.35	\$2,471.30	-	-	\$23,528.37
140-County Fire	\$57,657.22	\$19,128.62	\$12,953.89	\$25,566.15	-	-	\$8.56
141-Ag Commissioner	\$6,495.35	\$1,006.77	\$263.72	\$1,035.88	-	-	\$4,188.98
142-Planning	\$48,304.25	\$12,752.41	\$17,543.51	\$4,009.70	-	-	\$13,998.62
160-Public Health	\$95,537.17	\$28,525.14	\$27,998.78	\$19,312.37	-	-	\$19,700.88
166-Behavioral Health	\$210,288.89	\$43,626.68	\$25,979.51	\$134,240.41	-	-	\$6,442.28
180-Social Services	\$3,225,703.99	\$25,504.83	\$6,064.17	\$115,270.14	\$2,891,530.92	-	\$187,333.92
184-Law Enforcement Medical Care	\$1,009.24	\$1,006.77	-	-	-	-	\$2.47

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

116 Central Services
Schedule 8.7

Summary of Allocated Costs (continued)

Department	Total	Purchasing Services	Purchasing Solicitations	Real Property Svcs	Social Services Rents	Not Allowed	Mail Services
186-Veteran's Services	\$111.59	-	-	-	-	-	\$111.59
201-Public Works Special Services	\$1,677.95	\$1,677.95	-	-	-	-	-
205-Groundwater Sustainability	\$9,497.18	\$9,396.52	\$40.41	-	-	-	\$60.25
215-Farm Advisor	\$7,522.34	\$1,677.95	\$5,842.22	-	-	-	\$2.17
222-Community Parks	\$33,819.24	\$4,027.08	\$3,788.72	\$25,735.55	-	-	\$267.89
230-Capital Projects	\$35,215.17	\$33,558.99	-	\$1,656.18	-	-	-
245-Roads	\$28,860.73	\$28,860.73	-	-	-	-	-
266-County Wide Automation	\$53,856.48	\$22,484.52	-	\$31,371.96	-	-	-
290-Community Development	\$9,518.96	\$3,020.31	\$4,199.62	\$2,299.03	-	-	-
305-Parks	\$42,012.98	\$5,705.03	\$2,084.30	\$34,022.30	-	-	\$201.35
377-Library	\$33,769.52	\$3,691.49	\$1,974.34	\$24,282.28	-	-	\$3,821.41
405-Public Works	\$170,537.53	\$110,744.65	\$52,462.03	\$1,998.43	-	-	\$5,332.41
407-Fleet	\$22,530.78	\$17,115.08	\$5,040.54	-	-	-	\$375.16
408-Workers' Comp ISF	\$1,677.95	\$1,677.95	-	-	-	-	-
409-Liability Insurance ISF	\$335.59	\$335.59	-	-	-	-	-
425-Airports	\$32,458.54	\$24,498.06	\$7,663.48	\$184.63	-	-	\$112.36
427-Golf Courses	\$13,552.76	\$10,403.29	\$2,384.35	\$280.28	-	-	\$484.85
430-Los Osos Sewer System	\$7,047.39	\$7,047.39	-	-	-	-	-
720-APCD	\$11,987.94	\$3,691.49	\$745.30	-	-	-	\$7,551.15
760-Pension Trust	\$2,170.96	-	-	-	-	-	\$2,170.96
791-Law Library	\$5.40	-	-	-	-	-	\$5.40
999-Other	\$150,168.79	\$671.18	-	\$147,758.87	-	-	\$1,738.74
Alloc Remains	\$224,753.03	-	-	-	-	\$224,753.03	-
Totals	\$5,172,802.90	\$581,733.62	\$289,214.30	\$762,398.65	\$2,891,530.92	-	\$423,172.38
Direct Billed	\$1,110,364.01	-	\$353,281.81	\$216,901.00	-	-	\$540,181.20
Total Full Functional Cost	\$6,283,166.91	\$581,733.62	\$642,496.11	\$979,299.65	\$2,891,530.92	-	\$963,353.58
Less Direct Billed	(\$1,110,364.01)	-	(\$353,281.81)	(\$216,901.00)	-	-	(\$540,181.20)
Less CSD Amounts	(\$263,114.71)	(\$84,389.45)	(\$70,519.00)	(\$80,238.71)	-	-	(\$27,967.55)
Total Receiving Department Allocation	\$4,684,935.17	\$497,344.18	\$218,695.30	\$682,159.95	\$2,891,530.92	-	\$395,204.83

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

117 Auditor-Controller-Treasurer-Tax Collector

Narrative

Schedule 9.1

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

Not Allowed

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

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

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

Payroll Processing- Costs of providing payroll processing.

Enterprise Financial System- Costs of providing general accounting support to all county departments.

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

Warrant Reconciliation- Costs of managing departmental deposits and disbursements.

Not Allowed- Not further allocated

Social Services Accounts Payable- Costs of providing warrant services to Social Services

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$46,266.80	35,261.88	11,004.92	-	
	Total for C/A	\$46,266.80	35,261.88	11,004.92	-	
REV	Revenues	\$2,936,310.23	445,106.04	42,608.00	2,448,596.19	
	Total for REV	\$2,936,310.23	445,106.04	42,608.00	2,448,596.19	

Total per Books	\$2,982,577.03
Less General Government	(\$2,448,596.19)
Less Off the Top	(\$480,367.92)
Less Direct Billed	(\$53,612.92)
Difference	-

Fiscal Year 2024-25 Actuals
For Use In Fiscal Year 2026-27

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

Date Printed: 2/24/2026

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

Labor Distribution Summary

No Labor Distribution

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.4

Schedule of costs to be allocated

		Amount	General & Admin	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Warrant Reconciliation
<i>Sal Total %</i>			15.648%	5.765%	4.484%	32.698%	0.138%	6.074%
Wages and Benefits								
Salaries		\$9,526,636.06	\$1,490,751.50	\$549,201.42	\$427,156.53	\$3,114,995.86	\$13,170.61	\$578,672.37
Benefits		-	-	-	-	-	-	-
Wages and Benefits Subtotal		\$9,526,636.06	\$1,490,751.50	\$549,201.42	\$427,156.53	\$3,114,995.86	\$13,170.61	\$578,672.37
Service And Supplies								
	DIST							
SERVICES & SUPPLIES	SAL	\$749,662.00	\$117,308.96	\$43,217.29	\$33,613.44	\$245,122.62	\$1,036.41	\$45,536.40
REVENUE	PROP	(\$2,928,964.11)	(\$297,735.45)	-	(\$105,091.42)	(\$58,225.85)	-	(\$14,053.32)
ANNUAL AUDIT	PROP	\$119,500.00	\$119,500.00	-	-	-	-	-
Services and Supplies Subtotal		(\$2,059,802.11)	(\$60,926.49)	\$43,217.29	(\$71,477.98)	\$186,896.77	\$1,036.41	\$31,483.08
Cost Adjustments								
Cost Adjustments Subtotal		-	-	-	-	-	-	-
Reallocate Admin			(\$1,429,825.01)	\$97,719.41	\$76,003.97	\$554,251.24	\$2,343.45	\$102,963.18
Functional Costs		\$7,466,833.95	-	\$690,138.13	\$431,682.52	\$3,856,143.87	\$16,550.47	\$713,118.63
<i>Exp Total %</i>			0.000%	9.243%	5.781%	51.644%	0.222%	9.550%

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.4

Schedule of costs to be allocated (continued)

	Amount	Not Allowed	Social Services Accounts Payable
<i>Sal Total %</i>		35.138%	0.055%
Wages and Benefits			
Salaries	\$9,526,636.06	\$3,347,425.89	\$5,261.88
Benefits	-	-	-
Wages and Benefits Subtotal	\$9,526,636.06	\$3,347,425.89	\$5,261.88
Service And Supplies			
	DIST		
SERVICES & SUPPLIES	SAL \$749,662.00	\$263,412.81	\$414.06
REVENUE	PROP (\$2,928,964.11)	(\$2,448,596.19)	(\$5,261.88)
ANNUAL AUDIT	PROP \$119,500.00	-	-
Services and Supplies Subtotal	(\$2,059,802.11)	(\$2,185,183.38)	(\$4,847.82)
Cost Adjustments			
Cost Adjustments Subtotal	-	-	-
Reallocate Admin		\$595,607.52	\$936.25
Functional Costs	\$7,466,833.95	\$1,757,850.03	\$1,350.31
<i>Exp Total %</i>		23.542%	0.018%

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.5

Service to Service Costs

Department	First Incoming	Second Incoming	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Warrant Reconciliation
001-Building Depreciation	\$190,990.48	-	\$17,652.70	\$11,041.79	\$98,634.41	\$423.34	\$18,240.51
002-Equipment Depreciation	\$187,064.61	-	\$17,289.85	\$10,814.83	\$96,606.95	\$414.63	\$17,865.57
104-County Administrative Office	\$11,421.94	\$947.38	\$1,143.26	\$715.11	\$6,387.97	\$27.42	\$1,181.33
111-County Counsel	\$111,185.91	\$5,952.86	\$10,826.80	\$6,772.18	\$60,494.71	\$259.64	\$11,187.32
112-Human Resources	\$84,806.38	\$5,760.24	\$8,370.81	\$5,235.96	\$46,771.89	\$200.74	\$8,649.55
113-Facilities Management	\$154,865.02	\$19,148.20	\$16,083.54	\$10,060.28	\$89,866.74	\$385.71	\$16,619.10
114-Information Technology Department (ITD)	\$255,225.58	\$15,033.88	\$24,979.31	\$15,624.60	\$139,571.79	\$599.04	\$25,811.08
116-Central Services	\$21,487.26	\$3,305.95	\$2,291.57	\$1,433.38	\$12,804.11	\$54.95	\$2,367.87
117-Auditor-Controller-Treasurer-Tax Collector	-	\$81,748.02	\$7,555.74	\$4,726.12	\$42,217.64	\$181.20	\$7,807.33
118-Talent Development	-	\$12,857.00	\$1,188.34	\$743.31	\$6,639.82	\$28.50	\$1,227.91
200-Maintenance Projects	-	\$13,897.98	\$1,284.55	\$803.49	\$7,177.42	\$30.81	\$1,327.32
Subtotals	\$1,017,047.18	\$158,651.50	\$108,666.47	\$67,971.05	\$607,173.44	\$2,605.97	\$112,284.89
Functional Costs	\$7,466,833.95		\$690,138.13	\$431,682.52	\$3,856,143.87	\$16,550.47	\$713,118.63
Total Allocated Costs	\$8,642,532.63		\$798,804.60	\$499,653.57	\$4,463,317.32	\$19,156.44	\$825,403.52

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Social Services	
			Not Allowed	Accounts Payable
001-Building Depreciation	\$190,990.48	-	\$44,963.18	\$34.54
002-Equipment Depreciation	\$187,064.61	-	\$44,038.95	\$33.83
104-County Administrative Office	\$11,421.94	\$947.38	\$2,912.00	\$2.24
111-County Counsel	\$111,185.91	\$5,952.86	\$27,576.94	\$21.18
112-Human Resources	\$84,806.38	\$5,760.24	\$21,321.29	\$16.38
113-Facilities Management	\$154,865.02	\$19,148.20	\$40,966.38	\$31.47
114-Information Technology Department (ITD)	\$255,225.58	\$15,033.88	\$63,624.77	\$48.87
116-Central Services	\$21,487.26	\$3,305.95	\$5,836.84	\$4.48
117-Auditor-Controller-Treasurer-Tax Collector	-	\$81,748.02	\$19,245.21	\$14.78
118-Talent Development	-	\$12,857.00	\$3,026.81	\$2.33
200-Maintenance Projects	-	\$13,897.98	\$3,271.88	\$2.51
Subtotals	\$1,017,047.18	\$158,651.50	\$276,784.24	\$212.61
Functional Costs	\$7,466,833.95		\$1,757,850.03	\$1,350.31
Total Allocated Costs	\$8,642,532.63		\$2,034,634.27	\$1,562.92

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.1

Detail Allocation - Accounts Payable

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	423	0.757%	\$5,934.93	-	\$5,934.93	-	\$5,934.93
111-County Counsel	232	0.415%	\$3,255.09	-	\$3,255.09	-	\$3,255.09
112-Human Resources	594	1.063%	\$8,334.16	-	\$8,334.16	-	\$8,334.16
113-Facilities Management	3,559	6.368%	\$49,934.82	-	\$49,934.82	-	\$49,934.82
114-Information Technology Department (ITD)	1,219	2.181%	\$17,103.27	-	\$17,103.27	-	\$17,103.27
116-Central Services	235	0.420%	\$3,297.19	-	\$3,297.19	-	\$3,297.19
117-Auditor-Controller-Treasurer-Tax Collector	339	0.607%	\$4,756.37	-	\$4,756.37	-	\$4,756.37
118-Talent Development	25	0.045%	\$350.76	-	\$350.76	\$7.44	\$358.20
200-Maintenance Projects	175	0.313%	\$2,455.35	-	\$2,455.35	\$52.07	\$2,507.42
100-Board of Supervisors	120	0.215%	\$1,683.67	-	\$1,683.67	\$35.70	\$1,719.37
109-Assessor	265	0.474%	\$3,718.10	-	\$3,718.10	\$78.84	\$3,796.94
110-Clerk	1,041	1.863%	\$14,605.83	-	\$14,605.83	\$309.71	\$14,915.55
119-Communication and Outreach	14	0.025%	\$196.43	-	\$196.43	\$4.17	\$200.59
130-Waste Mgmt	161	0.288%	\$2,258.92	-	\$2,258.92	\$47.90	\$2,306.82
131-Grand Jury	241	0.431%	\$3,381.37	-	\$3,381.37	\$71.70	\$3,453.07
132-District Attorney	1,377	2.464%	\$19,320.10	-	\$19,320.10	\$409.68	\$19,729.79
134-Child Support Services	182	0.326%	\$2,553.57	-	\$2,553.57	\$54.15	\$2,607.71
135-Public Defender	547	0.979%	\$7,674.73	-	\$7,674.73	\$162.74	\$7,837.47
136-Sheriff	4,131	7.392%	\$57,960.31	-	\$57,960.31	\$1,229.04	\$59,189.36
137-Animal Services	1,002	1.793%	\$14,058.64	-	\$14,058.64	\$298.11	\$14,356.75
138-Emergency Services	319	0.571%	\$4,475.75	-	\$4,475.75	\$94.91	\$4,570.66
139-Probation	829	1.483%	\$11,631.35	-	\$11,631.35	\$246.64	\$11,877.99
140-County Fire	1,890	3.382%	\$26,517.79	-	\$26,517.79	\$562.31	\$27,080.10
141-Ag Commissioner	649	1.161%	\$9,105.84	-	\$9,105.84	\$193.09	\$9,298.93
142-Planning	816	1.460%	\$11,448.95	-	\$11,448.95	\$242.77	\$11,691.72
160-Public Health	2,753	4.926%	\$38,626.18	-	\$38,626.18	\$819.06	\$39,445.24
166-Behavioral Health	3,429	6.135%	\$48,110.85	-	\$48,110.85	\$1,020.18	\$49,131.03
180-Social Services	457	0.818%	\$6,411.97	-	\$6,411.97	\$135.97	\$6,547.94
184-Law Enforcement Medical Care	29	0.052%	\$406.89	-	\$406.89	\$8.63	\$415.51
186-Veteran's Services	109	0.195%	\$1,529.33	-	\$1,529.33	\$32.43	\$1,561.76

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.1

Detail Allocation - Accounts Payable (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
201-Public Works Special Services	121	0.217%	\$1,697.70	-	\$1,697.70	\$36.00	\$1,733.70
205-Groundwater Sustainability	187	0.335%	\$2,623.72	-	\$2,623.72	\$55.64	\$2,679.35
215-Farm Advisor	99	0.177%	\$1,389.03	-	\$1,389.03	\$29.45	\$1,418.48
222-Community Parks	2,528	4.523%	\$35,469.30	-	\$35,469.30	\$752.12	\$36,221.42
230-Capital Projects	1	0.002%	\$14.03	-	\$14.03	\$0.30	\$14.33
245-Roads	2,042	3.654%	\$28,650.44	-	\$28,650.44	\$607.53	\$29,257.97
266-County Wide Automation	49	0.088%	\$687.50	-	\$687.50	\$14.58	\$702.08
290-Community Development	16	0.029%	\$224.49	-	\$224.49	\$4.76	\$229.25
305-Parks	2,184	3.908%	\$30,642.78	-	\$30,642.78	\$649.78	\$31,292.56
331-Fish and Game	12	0.021%	\$168.37	-	\$168.37	\$3.57	\$171.94
377-Library	2,303	4.121%	\$32,312.42	-	\$32,312.42	\$685.18	\$32,997.60
405-Public Works	8,325	14.896%	\$116,804.55	-	\$116,804.55	\$2,476.83	\$119,281.38
407-Fleet	1,242	2.222%	\$17,425.98	-	\$17,425.98	\$369.52	\$17,795.49
408-Workers' Comp ISF	295	0.528%	\$4,139.02	-	\$4,139.02	\$87.77	\$4,226.79
409-Liability Insurance ISF	54	0.097%	\$757.65	-	\$757.65	\$16.07	\$773.72
410-Unemployment Insurance ISF	4	0.007%	\$56.12	-	\$56.12	\$1.19	\$57.31
411-Medical Malpractice ISF	1	0.002%	\$14.03	-	\$14.03	\$0.30	\$14.33
412-County Dental Plan ISF	3	0.005%	\$42.09	-	\$42.09	\$0.89	\$42.98
425-Airports	1,733	3.101%	\$24,314.99	-	\$24,314.99	\$515.60	\$24,830.59
427-Golf Courses	1,505	2.693%	\$21,116.02	-	\$21,116.02	\$447.76	\$21,563.78
720-APCD	598	1.070%	\$8,390.29	(\$7,252.39)	\$1,137.90	\$177.91	\$1,315.81
760-Pension Trust	1	0.002%	\$14.03	-	\$14.03	\$0.30	\$14.33
791-Law Library	125	0.224%	\$1,753.82	-	\$1,753.82	\$37.19	\$1,791.01
999-Other	5,298	9.480%	\$74,334.00	-	\$74,334.00	\$1,576.24	\$75,910.24
Subtotals	55,888	100.000%	\$784,140.89	(\$7,252.39)	\$776,888.50	\$14,663.71	\$791,552.21
Direct Billed					\$7,252.39		\$7,252.39
Total Full Functional Cost					\$784,140.89		\$798,804.60

Allocation Basis: Number of claims and encumbrances processed.

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.2

Detail Allocation - Payroll Processing

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	13	0.481%	\$2,361.58	-	\$2,361.58	-	\$2,361.58
111-County Counsel	20	0.741%	\$3,633.20	-	\$3,633.20	-	\$3,633.20
112-Human Resources	44	1.630%	\$7,993.03	-	\$7,993.03	-	\$7,993.03
113-Facilities Management	52	1.926%	\$9,446.31	-	\$9,446.31	-	\$9,446.31
114-Information Technology Department (ITD)	78	2.889%	\$14,169.46	-	\$14,169.46	-	\$14,169.46
116-Central Services	16	0.593%	\$2,906.56	-	\$2,906.56	-	\$2,906.56
117-Auditor-Controller-Treasurer-Tax Collector	55	2.037%	\$9,991.29	-	\$9,991.29	-	\$9,991.29
200-Maintenance Projects	2	0.074%	\$363.32	-	\$363.32	\$7.57	\$370.89
100-Board of Supervisors	12	0.444%	\$2,179.92	-	\$2,179.92	\$45.44	\$2,225.36
109-Assessor	75	2.778%	\$13,624.48	-	\$13,624.48	\$284.03	\$13,908.51
110-Clerk	23	0.852%	\$4,178.17	-	\$4,178.17	\$87.10	\$4,265.28
119-Communication and Outreach	2	0.074%	\$363.32	-	\$363.32	\$7.57	\$370.89
130-Waste Mgmt	4	0.148%	\$726.64	-	\$726.64	\$15.15	\$741.79
132-District Attorney	107	3.963%	\$19,437.60	-	\$19,437.60	\$405.21	\$19,842.81
134-Child Support Services	23	0.852%	\$4,178.17	-	\$4,178.17	\$87.10	\$4,265.28
136-Sheriff	424	15.704%	\$77,023.75	-	\$77,023.75	\$1,605.70	\$78,629.44
137-Animal Services	22	0.815%	\$3,996.52	-	\$3,996.52	\$83.31	\$4,079.83
138-Emergency Services	9	0.333%	\$1,634.94	-	\$1,634.94	\$34.08	\$1,669.02
139-Probation	157	5.815%	\$28,520.58	-	\$28,520.58	\$594.56	\$29,115.15
141-Ag Commissioner	41	1.519%	\$7,448.05	-	\$7,448.05	\$155.27	\$7,603.32
142-Planning	91	3.370%	\$16,531.04	-	\$16,531.04	\$344.62	\$16,875.66
160-Public Health	202	7.481%	\$36,695.27	-	\$36,695.27	\$764.98	\$37,460.25
166-Behavioral Health	254	9.407%	\$46,141.58	-	\$46,141.58	\$961.90	\$47,103.49
180-Social Services	501	18.556%	\$91,011.55	-	\$91,011.55	\$1,897.30	\$92,908.85
186-Veteran's Services	9	0.333%	\$1,634.94	-	\$1,634.94	\$34.08	\$1,669.02
201-Public Works Special Services	7	0.259%	\$1,271.62	-	\$1,271.62	\$26.51	\$1,298.13
205-Groundwater Sustainability	1	0.037%	\$181.66	-	\$181.66	\$3.79	\$185.45
215-Farm Advisor	4	0.148%	\$726.64	-	\$726.64	\$15.15	\$741.79
222-Community Parks	26	0.963%	\$4,723.15	-	\$4,723.15	\$98.46	\$4,821.62
230-Capital Projects	12	0.444%	\$2,179.92	-	\$2,179.92	\$45.44	\$2,225.36

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.2

Detail Allocation - Payroll Processing (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
245-Roads	95	3.519%	\$17,257.68	-	\$17,257.68	\$359.77	\$17,617.45
290-Community Development	18	0.667%	\$3,269.88	-	\$3,269.88	\$68.17	\$3,338.04
305-Parks	28	1.037%	\$5,086.47	-	\$5,086.47	\$106.04	\$5,192.51
377-Library	69	2.556%	\$12,534.52	-	\$12,534.52	\$261.30	\$12,795.83
405-Public Works	110	4.074%	\$19,982.58	-	\$19,982.58	\$416.57	\$20,399.15
407-Fleet	12	0.444%	\$2,179.92	-	\$2,179.92	\$45.44	\$2,225.36
425-Airports	28	1.037%	\$5,086.47	-	\$5,086.47	\$106.04	\$5,192.51
427-Golf Courses	22	0.815%	\$3,996.52	-	\$3,996.52	\$83.31	\$4,079.83
430-Los Osos Sewer System	12	0.444%	\$2,179.92	-	\$2,179.92	\$45.44	\$2,225.36
720-APCD	20	0.741%	\$3,633.20	(\$8,000.00)	(\$4,366.80)	\$75.74	(\$4,291.06)
Subtotals	2,700	100.000%	\$490,481.40	(\$8,000.00)	\$482,481.40	\$9,172.17	\$491,653.57
Direct Billed					\$8,000.00		\$8,000.00
Total Full Functional Cost					\$490,481.40		\$499,653.57

Allocation Basis: Number of employees for each department

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.3

Detail Allocation - Enterprise Financial System

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	5,109,233	0.705%	\$30,868.11	-	\$30,868.11	-	\$30,868.11
111-County Counsel	5,319,269	0.733%	\$32,137.07	-	\$32,137.07	-	\$32,137.07
112-Human Resources	10,886,711	1.501%	\$65,773.51	-	\$65,773.51	-	\$65,773.51
113-Facilities Management	10,304,725	1.421%	\$62,257.37	-	\$62,257.37	-	\$62,257.37
114-Information Technology Department (ITD)	22,701,264	3.130%	\$137,152.70	-	\$137,152.70	-	\$137,152.70
116-Central Services	3,156,057	0.435%	\$19,067.74	-	\$19,067.74	-	\$19,067.74
117-Auditor-Controller-Treasurer-Tax Collector	10,276,298	1.417%	\$62,085.62	-	\$62,085.62	-	\$62,085.62
118-Talent Development	613,464	0.085%	\$3,706.32	-	\$3,706.32	\$76.45	\$3,782.78
200-Maintenance Projects	4,387,453	0.605%	\$26,507.38	-	\$26,507.38	\$546.78	\$27,054.16
100-Board of Supervisors	2,207,701	0.304%	\$13,338.12	-	\$13,338.12	\$275.13	\$13,613.25
109-Assessor	12,014,611	1.657%	\$72,587.87	-	\$72,587.87	\$1,497.31	\$74,085.17
110-Clerk	4,326,101	0.597%	\$26,136.71	-	\$26,136.71	\$539.14	\$26,675.85
119-Communication and Outreach	295,753	0.041%	\$1,786.83	-	\$1,786.83	\$36.86	\$1,823.69
130-Waste Mgmt	1,863,651	0.257%	\$11,259.50	-	\$11,259.50	\$232.26	\$11,491.75
131-Grand Jury	91,660	0.013%	\$553.77	-	\$553.77	\$11.42	\$565.20
132-District Attorney	24,102,251	3.324%	\$145,616.95	-	\$145,616.95	\$3,003.72	\$148,620.67
134-Child Support Services	5,145,003	0.709%	\$31,084.22	-	\$31,084.22	\$641.19	\$31,725.41
135-Public Defender	9,604,410	1.324%	\$58,026.32	-	\$58,026.32	\$1,196.94	\$59,223.26
136-Sheriff	112,258,700	15.480%	\$678,225.84	-	\$678,225.84	\$13,990.12	\$692,215.97
137-Animal Services	3,901,942	0.538%	\$23,574.10	-	\$23,574.10	\$486.28	\$24,060.37
138-Emergency Services	2,442,990	0.337%	\$14,759.65	-	\$14,759.65	\$304.46	\$15,064.10
139-Probation	31,006,930	4.276%	\$187,332.48	-	\$187,332.48	\$3,864.21	\$191,196.69
140-County Fire	25,425,215	3.506%	\$153,609.81	-	\$153,609.81	\$3,168.59	\$156,778.40
141-Ag Commissioner	7,604,346	1.049%	\$45,942.67	-	\$45,942.67	\$947.68	\$46,890.35
142-Planning	18,189,617	2.508%	\$109,894.99	-	\$109,894.99	\$2,266.86	\$112,161.85
160-Public Health	40,238,038	5.549%	\$243,103.45	-	\$243,103.45	\$5,014.62	\$248,118.07
166-Behavioral Health	108,325,919	14.937%	\$654,465.43	-	\$654,465.43	\$13,500.00	\$667,965.43
180-Social Services	85,227,441	11.752%	\$514,912.90	-	\$514,912.90	\$10,621.38	\$525,534.28
184-Law Enforcement Medical Care	11,890,774	1.640%	\$71,839.69	-	\$71,839.69	\$1,481.87	\$73,321.57

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.3

Detail Allocation - Enterprise Financial System (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
186-Veteran's Services	1,212,081	0.167%	\$7,322.95	-	\$7,322.95	\$151.05	\$7,474.01
201-Public Works Special Services	2,929,101	0.404%	\$17,696.55	-	\$17,696.55	\$365.04	\$18,061.59
205-Groundwater Sustainability	2,556,235	0.352%	\$15,443.84	-	\$15,443.84	\$318.57	\$15,762.40
215-Farm Advisor	549,678	0.076%	\$3,320.95	-	\$3,320.95	\$68.50	\$3,389.45
222-Community Parks	6,268,841	0.864%	\$37,874.03	-	\$37,874.03	\$781.25	\$38,655.28
245-Roads	31,156,594	4.296%	\$188,236.70	-	\$188,236.70	\$3,882.86	\$192,119.56
266-County Wide Automation	1,424,873	0.196%	\$8,608.56	-	\$8,608.56	\$177.57	\$8,786.13
290-Community Development	3,731,135	0.514%	\$22,542.15	-	\$22,542.15	\$464.99	\$23,007.14
305-Parks	7,593,413	1.047%	\$45,876.61	-	\$45,876.61	\$946.32	\$46,822.94
330-Wildlife and Grazing	1,770	0.000%	\$10.69	-	\$10.69	\$0.22	\$10.91
331-Fish and Game	35,059	0.005%	\$211.81	-	\$211.81	\$4.37	\$216.18
351-Emergency Medical Services	865,817	0.119%	\$5,230.95	-	\$5,230.95	\$107.90	\$5,338.85
377-Library	11,886,999	1.639%	\$71,816.88	-	\$71,816.88	\$1,481.40	\$73,298.28
405-Public Works	28,085,907	3.873%	\$169,684.74	-	\$169,684.74	\$3,500.18	\$173,184.91
407-Fleet	6,632,948	0.915%	\$40,073.84	-	\$40,073.84	\$826.62	\$40,900.46
408-Workers' Comp ISF	5,352,716	0.738%	\$32,339.14	-	\$32,339.14	\$667.08	\$33,006.22
409-Liability Insurance ISF	9,659,338	1.332%	\$58,358.17	-	\$58,358.17	\$1,203.78	\$59,561.96
410-Unemployment Insurance ISF	105,036	0.014%	\$634.59	-	\$634.59	\$13.09	\$647.68
411-Medical Malpractice ISF	765,660	0.106%	\$4,625.84	-	\$4,625.84	\$95.42	\$4,721.26
412-County Dental Plan ISF	247,164	0.034%	\$1,493.27	-	\$1,493.27	\$30.80	\$1,524.07
425-Airports	10,893,711	1.502%	\$65,815.80	-	\$65,815.80	\$1,357.62	\$67,173.42
427-Golf Courses	5,020,055	0.692%	\$30,329.33	-	\$30,329.33	\$625.62	\$30,954.95
430-Los Osos Sewer System	4,363,524	0.602%	\$26,362.81	-	\$26,362.81	\$543.80	\$26,906.61
720-APCD	4,906,041	0.677%	\$29,640.50	(\$23,253.10)	\$6,387.40	\$611.41	\$6,998.81
760-Pension Trust	37,426	0.005%	\$226.11	-	\$226.11	\$4.66	\$230.78
Subtotals	725,198,647	100.000%	\$4,381,383.93	(\$23,253.10)	\$4,358,130.83	\$81,933.39	\$4,440,064.22
Direct Billed					\$23,253.10		\$23,253.10
Total Full Functional Cost					\$4,381,383.93		\$4,463,317.32

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

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.4

Detail Allocation - Audit and Special Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
166-Behavioral Health	1,779	13.506%	\$2,539.84	-	\$2,539.84	\$47.50	\$2,587.34
180-Social Services	11,392	86.494%	\$16,264.94	(\$11,004.92)	\$5,260.02	\$304.16	\$5,564.18
Subtotals	13,171	100.000%	\$18,804.78	(\$11,004.92)	\$7,799.86	\$351.66	\$8,151.52
Direct Billed					\$11,004.92		\$11,004.92
Total Full Functional Cost					\$18,804.78		\$19,156.44

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

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.5

Detail Allocation - Warrant Reconciliation

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	423	0.757%	\$6,132.56	-	\$6,132.56	-	\$6,132.56
111-County Counsel	232	0.415%	\$3,363.48	-	\$3,363.48	-	\$3,363.48
112-Human Resources	594	1.063%	\$8,611.68	-	\$8,611.68	-	\$8,611.68
113-Facilities Management	3,559	6.368%	\$51,597.57	-	\$51,597.57	-	\$51,597.57
114-Information Technology Department (ITD)	1,219	2.181%	\$17,672.79	-	\$17,672.79	-	\$17,672.79
116-Central Services	235	0.420%	\$3,406.98	-	\$3,406.98	-	\$3,406.98
117-Auditor-Controller-Treasurer-Tax Collector	339	0.607%	\$4,914.75	-	\$4,914.75	-	\$4,914.75
118-Talent Development	25	0.045%	\$362.44	-	\$362.44	\$7.69	\$370.13
200-Maintenance Projects	175	0.313%	\$2,537.11	-	\$2,537.11	\$53.80	\$2,590.91
100-Board of Supervisors	120	0.215%	\$1,739.73	-	\$1,739.73	\$36.89	\$1,776.62
109-Assessor	265	0.474%	\$3,841.91	-	\$3,841.91	\$81.47	\$3,923.38
110-Clerk	1,041	1.863%	\$15,092.18	-	\$15,092.18	\$320.03	\$15,412.21
119-Communication and Outreach	14	0.025%	\$202.97	-	\$202.97	\$4.30	\$207.27
130-Waste Mgmt	161	0.288%	\$2,334.14	-	\$2,334.14	\$49.50	\$2,383.64
131-Grand Jury	241	0.431%	\$3,493.96	-	\$3,493.96	\$74.09	\$3,568.05
132-District Attorney	1,377	2.464%	\$19,963.43	-	\$19,963.43	\$423.32	\$20,386.76
134-Child Support Services	182	0.326%	\$2,638.59	-	\$2,638.59	\$55.95	\$2,694.55
135-Public Defender	547	0.979%	\$7,930.28	-	\$7,930.28	\$168.16	\$8,098.44
136-Sheriff	4,131	7.392%	\$59,890.30	-	\$59,890.30	\$1,269.97	\$61,160.27
137-Animal Services	1,002	1.793%	\$14,526.77	-	\$14,526.77	\$308.04	\$14,834.81
138-Emergency Services	319	0.571%	\$4,624.79	-	\$4,624.79	\$98.07	\$4,722.86
139-Probation	829	1.483%	\$12,018.65	-	\$12,018.65	\$254.85	\$12,273.51
140-County Fire	1,890	3.382%	\$27,400.79	-	\$27,400.79	\$581.03	\$27,981.82
141-Ag Commissioner	649	1.161%	\$9,409.05	-	\$9,409.05	\$199.52	\$9,608.57
142-Planning	816	1.460%	\$11,830.18	-	\$11,830.18	\$250.86	\$12,081.04
160-Public Health	2,753	4.926%	\$39,912.37	-	\$39,912.37	\$846.34	\$40,758.71
166-Behavioral Health	3,429	6.135%	\$49,712.86	-	\$49,712.86	\$1,054.16	\$50,767.02
180-Social Services	457	0.818%	\$6,625.48	-	\$6,625.48	\$140.49	\$6,765.97
184-Law Enforcement Medical Care	29	0.052%	\$420.44	-	\$420.44	\$8.92	\$429.35

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.6.5

Detail Allocation - Warrant Reconciliation (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
186-Veteran's Services	109	0.195%	\$1,580.26	-	\$1,580.26	\$33.51	\$1,613.77
201-Public Works Special Services	121	0.217%	\$1,754.23	-	\$1,754.23	\$37.20	\$1,791.43
205-Groundwater Sustainability	187	0.335%	\$2,711.08	-	\$2,711.08	\$57.49	\$2,768.57
215-Farm Advisor	99	0.177%	\$1,435.28	-	\$1,435.28	\$30.43	\$1,465.71
222-Community Parks	2,528	4.523%	\$36,650.37	-	\$36,650.37	\$777.17	\$37,427.54
230-Capital Projects	1	0.002%	\$14.50	-	\$14.50	\$0.31	\$14.81
245-Roads	2,042	3.654%	\$29,604.45	-	\$29,604.45	\$627.76	\$30,232.21
266-County Wide Automation	49	0.088%	\$710.39	-	\$710.39	\$15.06	\$725.45
290-Community Development	16	0.029%	\$231.96	-	\$231.96	\$4.92	\$236.88
305-Parks	2,184	3.908%	\$31,663.14	-	\$31,663.14	\$671.41	\$32,334.55
331-Fish and Game	12	0.021%	\$173.97	-	\$173.97	\$3.69	\$177.66
377-Library	2,303	4.121%	\$33,388.37	-	\$33,388.37	\$708.00	\$34,096.37
405-Public Works	8,325	14.896%	\$120,693.96	-	\$120,693.96	\$2,559.30	\$123,253.26
407-Fleet	1,242	2.222%	\$18,006.23	-	\$18,006.23	\$381.82	\$18,388.05
408-Workers' Comp ISF	295	0.528%	\$4,276.84	-	\$4,276.84	\$90.69	\$4,367.53
409-Liability Insurance ISF	54	0.097%	\$782.88	-	\$782.88	\$16.60	\$799.48
410-Unemployment Insurance ISF	4	0.007%	\$57.99	-	\$57.99	\$1.23	\$59.22
411-Medical Malpractice ISF	1	0.002%	\$14.50	-	\$14.50	\$0.31	\$14.81
412-County Dental Plan ISF	3	0.005%	\$43.49	-	\$43.49	\$0.92	\$44.42
425-Airports	1,733	3.101%	\$25,124.64	-	\$25,124.64	\$532.76	\$25,657.41
427-Golf Courses	1,505	2.693%	\$21,819.15	-	\$21,819.15	\$462.67	\$22,281.82
720-APCD	598	1.070%	\$8,669.67	(\$4,102.39)	\$4,567.28	\$183.84	\$4,751.12
760-Pension Trust	1	0.002%	\$14.50	-	\$14.50	\$0.31	\$14.81
791-Law Library	125	0.224%	\$1,812.22	-	\$1,812.22	\$38.43	\$1,850.65
999-Other	5,298	9.480%	\$76,809.20	-	\$76,809.20	\$1,628.73	\$78,437.93
Subtotals	55,888	100.000%	\$810,251.53	(\$4,102.39)	\$806,149.14	\$15,151.98	\$821,301.13
Direct Billed					\$4,102.39		\$4,102.39
Total Full Functional Cost					\$810,251.53		\$825,403.52

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

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.7

Summary of Allocated Costs

Department	Total	Not Allowed	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Social Services Accounts Payable
104-County Administrative Office	\$45,297.18	-	\$5,934.93	\$2,361.58	\$30,868.11	-	-
111-County Counsel	\$42,388.84	-	\$3,255.09	\$3,633.20	\$32,137.07	-	-
112-Human Resources	\$90,712.38	-	\$8,334.16	\$7,993.03	\$65,773.51	-	-
113-Facilities Management	\$173,236.07	-	\$49,934.82	\$9,446.31	\$62,257.37	-	-
114-Information Technology Department (ITD)	\$186,098.22	-	\$17,103.27	\$14,169.46	\$137,152.70	-	-
116-Central Services	\$28,678.45	-	\$3,297.19	\$2,906.56	\$19,067.74	-	-
117-Auditor-Controller-Treasurer-Tax Collector	\$81,748.02	-	\$4,756.37	\$9,991.29	\$62,085.62	-	-
118-Talent Development	\$4,511.11	-	\$358.20	-	\$3,782.78	-	-
200-Maintenance Projects	\$32,523.38	-	\$2,507.42	\$370.89	\$27,054.16	-	-
Subtotal for CSD	\$685,193.66	-	\$95,481.46	\$50,872.31	\$440,179.05	-	-
100-Board of Supervisors	\$19,334.61	-	\$1,719.37	\$2,225.36	\$13,613.25	-	-
109-Assessor	\$95,714.01	-	\$3,796.94	\$13,908.51	\$74,085.17	-	-
110-Clerk	\$61,268.88	-	\$14,915.55	\$4,265.28	\$26,675.85	-	-
119-Communication and Outreach	\$2,602.45	-	\$200.59	\$370.89	\$1,823.69	-	-
130-Waste Mgmt	\$16,924.00	-	\$2,306.82	\$741.79	\$11,491.75	-	-
131-Grand Jury	\$7,586.32	-	\$3,453.07	-	\$565.20	-	-
132-District Attorney	\$208,580.02	-	\$19,729.79	\$19,842.81	\$148,620.67	-	-
134-Child Support Services	\$41,292.94	-	\$2,607.71	\$4,265.28	\$31,725.41	-	-
135-Public Defender	\$75,159.17	-	\$7,837.47	-	\$59,223.26	-	-
136-Sheriff	\$891,195.03	-	\$59,189.36	\$78,629.44	\$692,215.97	-	-
137-Animal Services	\$57,331.76	-	\$14,356.75	\$4,079.83	\$24,060.37	-	-
138-Emergency Services	\$26,026.64	-	\$4,570.66	\$1,669.02	\$15,064.10	-	-
139-Probation	\$244,463.34	-	\$11,877.99	\$29,115.15	\$191,196.69	-	-
140-County Fire	\$211,840.32	-	\$27,080.10	-	\$156,778.40	-	-
141-Ag Commissioner	\$73,401.18	-	\$9,298.93	\$7,603.32	\$46,890.35	-	-
142-Planning	\$152,810.27	-	\$11,691.72	\$16,875.66	\$112,161.85	-	-
160-Public Health	\$365,782.27	-	\$39,445.24	\$37,460.25	\$248,118.07	-	-
166-Behavioral Health	\$817,554.31	-	\$49,131.03	\$47,103.49	\$667,965.43	\$2,587.34	-
180-Social Services	\$637,321.22	-	\$6,547.94	\$92,908.85	\$525,534.28	\$5,564.18	-
184-Law Enforcement Medical Care	\$74,166.43	-	\$415.51	-	\$73,321.57	-	-
186-Veteran's Services	\$12,318.56	-	\$1,561.76	\$1,669.02	\$7,474.01	-	-
201-Public Works Special Services	\$22,884.84	-	\$1,733.70	\$1,298.13	\$18,061.59	-	-
205-Groundwater Sustainability	\$21,395.78	-	\$2,679.35	\$185.45	\$15,762.40	-	-

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.7

Summary of Allocated Costs (continued)

Department	Total	Not Allowed	Accounts Payable	Payroll Processing	Enterprise Financial System	Audit and Special Services	Social Services Accounts Payable
215-Farm Advisor	\$7,015.44	-	\$1,418.48	\$741.79	\$3,389.45	-	-
222-Community Parks	\$117,125.86	-	\$36,221.42	\$4,821.62	\$38,655.28	-	-
230-Capital Projects	\$2,254.49	-	\$14.33	\$2,225.36	-	-	-
245-Roads	\$269,227.18	-	\$29,257.97	\$17,617.45	\$192,119.56	-	-
266-County Wide Automation	\$10,213.66	-	\$702.08	-	\$8,786.13	-	-
290-Community Development	\$26,811.31	-	\$229.25	\$3,338.04	\$23,007.14	-	-
305-Parks	\$115,642.55	-	\$31,292.56	\$5,192.51	\$46,822.94	-	-
330-Wildlife and Grazing	\$10.91	-	-	-	\$10.91	-	-
331-Fish and Game	\$565.78	-	\$171.94	-	\$216.18	-	-
351-Emergency Medical Services	\$5,338.85	-	-	-	\$5,338.85	-	-
377-Library	\$153,188.08	-	\$32,997.60	\$12,795.83	\$73,298.28	-	-
405-Public Works	\$436,118.70	-	\$119,281.38	\$20,399.15	\$173,184.91	-	-
407-Fleet	\$79,309.37	-	\$17,795.49	\$2,225.36	\$40,900.46	-	-
408-Workers' Comp ISF	\$41,600.54	-	\$4,226.79	-	\$33,006.22	-	-
409-Liability Insurance ISF	\$61,135.15	-	\$773.72	-	\$59,561.96	-	-
410-Unemployment Insurance ISF	\$764.21	-	\$57.31	-	\$647.68	-	-
411-Medical Malpractice ISF	\$4,750.39	-	\$14.33	-	\$4,721.26	-	-
412-County Dental Plan ISF	\$1,611.47	-	\$42.98	-	\$1,524.07	-	-
425-Airports	\$122,853.92	-	\$24,830.59	\$5,192.51	\$67,173.42	-	-
427-Golf Courses	\$78,880.38	-	\$21,563.78	\$4,079.83	\$30,954.95	-	-
430-Los Osos Sewer System	\$29,131.97	-	-	\$2,225.36	\$26,906.61	-	-
720-APCD	\$8,774.67	-	\$1,315.81	(\$4,291.06)	\$6,998.81	-	-
760-Pension Trust	\$259.91	-	\$14.33	-	\$230.78	-	-
791-Law Library	\$3,641.66	-	\$1,791.01	-	-	-	-
999-Other	\$154,348.17	-	\$75,910.24	-	-	-	-
Alloc Remains	\$2,036,197.19	\$2,034,634.27	-	-	-	-	\$1,562.92
Totals	\$8,588,919.83	-	\$791,552.21	\$491,653.57	\$4,440,064.22	\$8,151.52	-
Direct Billed	\$53,612.80	-	\$7,252.39	\$8,000.00	\$23,253.10	\$11,004.92	-
Total Full Functional Cost	\$8,642,532.63	-	\$798,804.60	\$499,653.57	\$4,463,317.32	\$19,156.44	-
Less Direct Billed	(\$53,612.80)	-	(\$7,252.39)	(\$8,000.00)	(\$23,253.10)	(\$11,004.92)	-
Less CSD Amounts	(\$685,193.66)	-	(\$95,481.46)	(\$50,872.31)	(\$440,179.05)	-	-
Total Receiving Department Allocation	\$5,867,528.98	-	\$696,070.75	\$440,781.26	\$3,999,885.17	\$8,151.52	-

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.7

Summary of Allocated Costs (continued)

Department	Total	Warrant Reconciliation
104-County Administrative Office	\$45,297.18	\$6,132.56
111-County Counsel	\$42,388.84	\$3,363.48
112-Human Resources	\$90,712.38	\$8,611.68
113-Facilities Management	\$173,236.07	\$51,597.57
114-Information Technology Department (ITD)	\$186,098.22	\$17,672.79
116-Central Services	\$28,678.45	\$3,406.98
117-Auditor-Controller-Treasurer-Tax Collector	\$81,748.02	\$4,914.75
118-Talent Development	\$4,511.11	\$370.13
200-Maintenance Projects	\$32,523.38	\$2,590.91
Subtotal for CSD	\$685,193.66	\$98,660.84
100-Board of Supervisors	\$19,334.61	\$1,776.62
109-Assessor	\$95,714.01	\$3,923.38
110-Clerk	\$61,268.88	\$15,412.21
119-Communication and Outreach	\$2,602.45	\$207.27
130-Waste Mgmt	\$16,924.00	\$2,383.64
131-Grand Jury	\$7,586.32	\$3,568.05
132-District Attorney	\$208,580.02	\$20,386.76
134-Child Support Services	\$41,292.94	\$2,694.55
135-Public Defender	\$75,159.17	\$8,098.44
136-Sheriff	\$891,195.03	\$61,160.27
137-Animal Services	\$57,331.76	\$14,834.81
138-Emergency Services	\$26,026.64	\$4,722.86
139-Probation	\$244,463.34	\$12,273.51
140-County Fire	\$211,840.32	\$27,981.82
141-Ag Commissioner	\$73,401.18	\$9,608.57
142-Planning	\$152,810.27	\$12,081.04
160-Public Health	\$365,782.27	\$40,758.71
166-Behavioral Health	\$817,554.31	\$50,767.02
180-Social Services	\$637,321.22	\$6,765.97
184-Law Enforcement Medical Care	\$74,166.43	\$429.35
186-Veteran's Services	\$12,318.56	\$1,613.77
201-Public Works Special Services	\$22,884.84	\$1,791.43
205-Groundwater Sustainability	\$21,395.78	\$2,768.57

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

117 Auditor-Controller-Treasurer-Tax Collector
Schedule 9.7

Summary of Allocated Costs (continued)

Department	Total	Warrant Reconciliation
215-Farm Advisor	\$7,015.44	\$1,465.71
222-Community Parks	\$117,125.86	\$37,427.54
230-Capital Projects	\$2,254.49	\$14.81
245-Roads	\$269,227.18	\$30,232.21
266-County Wide Automation	\$10,213.66	\$725.45
290-Community Development	\$26,811.31	\$236.88
305-Parks	\$115,642.55	\$32,334.55
330-Wildlife and Grazing	\$10.91	-
331-Fish and Game	\$565.78	\$177.66
351-Emergency Medical Services	\$5,338.85	-
377-Library	\$153,188.08	\$34,096.37
405-Public Works	\$436,118.70	\$123,253.26
407-Fleet	\$79,309.37	\$18,388.05
408-Workers' Comp ISF	\$41,600.54	\$4,367.53
409-Liability Insurance ISF	\$61,135.15	\$799.48
410-Unemployment Insurance ISF	\$764.21	\$59.22
411-Medical Malpractice ISF	\$4,750.39	\$14.81
412-County Dental Plan ISF	\$1,611.47	\$44.42
425-Airports	\$122,853.92	\$25,657.41
427-Golf Courses	\$78,880.38	\$22,281.82
430-Los Osos Sewer System	\$29,131.97	-
720-APCD	\$8,774.67	\$4,751.12
760-Pension Trust	\$259.91	\$14.81
791-Law Library	\$3,641.66	\$1,850.65
999-Other	\$154,348.17	\$78,437.93
Alloc Remains	\$2,036,197.19	-
Totals	\$8,588,919.83	\$821,301.13
Direct Billed	\$53,612.80	\$4,102.39
Total Full Functional Cost	\$8,642,532.63	\$825,403.52
Less Direct Billed	(\$53,612.80)	(\$4,102.39)
Less CSD Amounts	(\$685,193.66)	(\$98,660.84)
Total Receiving Department Allocation	\$5,867,528.98	\$722,640.29

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

118 Talent Development
Schedule 10.1

Narrative

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

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

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

118 Talent Development
Schedule 10.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	-	-	-	-	
	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 2024-25 Actuals
For Use In Fiscal Year 2026-27

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

Date Printed: 2/24/2026

**118 Talent Development
Schedule 10.3**

**Labor Distribution Summary
No Labor Distribution**

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

118 Talent Development
Schedule 10.4

Schedule of costs to be allocated

	Amount	General & Admin	Countywide Training	Not Allowed
<i>Sal Total %</i>			100.000%	0.000%
Wages and Benefits				
Salaries	\$259,642.84	-	\$259,642.84	-
Benefits	-	-	-	-
Wages and Benefits Subtotal	\$259,642.84	-	\$259,642.84	-
Service And Supplies				
SERVICES & SUPPLIES				
<i>DIST PROP</i>	\$353,820.93	-	\$353,820.93	-
Services and Supplies Subtotal	\$353,820.93	-	\$353,820.93	-
Cost Adjustments				
Cost Adjustments Subtotal	-	-	-	-
Reallocate Admin				
Functional Costs	\$613,463.77	-	\$613,463.77	-
<i>Exp Total %</i>		0.000%	100.000%	0.000%

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

**118 Talent Development
 Schedule 10.5**

Service to Service Costs

Department	First Incoming	Second Incoming	Countywide Training	Not Allowed
104-County Administrative Office	\$640.24	\$53.04	\$693.28	-
114-Information Technology Department (ITD)	\$12,358.76	\$646.15	\$13,004.92	-
116-Central Services	\$279.37	\$56.22	\$335.59	-
117-Auditor-Controller-Treasurer-Tax Collector	\$4,419.53	\$91.58	\$4,511.11	-
200-Maintenance Projects	-	\$313.14	\$313.14	-
Subtotals	\$17,697.90	\$1,160.13	\$18,858.03	-
Functional Costs	\$613,463.77		\$613,463.77	
Total Allocated Costs	\$632,321.80		\$632,321.80	

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

118 Talent Development
Schedule 10.6.1

Detail Allocation - Countywide Training

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	13	0.481%	\$3,038.93	-	\$3,038.93	-	\$3,038.93
111-County Counsel	20	0.741%	\$4,675.27	-	\$4,675.27	-	\$4,675.27
112-Human Resources	44	1.630%	\$10,285.60	-	\$10,285.60	-	\$10,285.60
113-Facilities Management	52	1.926%	\$12,155.71	-	\$12,155.71	-	\$12,155.71
114-Information Technology Department (ITD)	78	2.889%	\$18,233.56	-	\$18,233.56	-	\$18,233.56
116-Central Services	16	0.593%	\$3,740.22	-	\$3,740.22	-	\$3,740.22
117-Auditor-Controller-Treasurer-Tax Collector	55	2.037%	\$12,857.00	-	\$12,857.00	-	\$12,857.00
200-Maintenance Projects	2	0.074%	\$467.53	-	\$467.53	\$0.96	\$468.49
100-Board of Supervisors	12	0.444%	\$2,805.16	-	\$2,805.16	\$5.75	\$2,810.91
109-Assessor	75	2.778%	\$17,532.27	-	\$17,532.27	\$35.92	\$17,568.19
110-Clerk	23	0.852%	\$5,376.56	-	\$5,376.56	\$11.02	\$5,387.58
119-Communication and Outreach	2	0.074%	\$467.53	-	\$467.53	\$0.96	\$468.49
130-Waste Mgmt	4	0.148%	\$935.05	-	\$935.05	\$1.92	\$936.97
132-District Attorney	107	3.963%	\$25,012.70	-	\$25,012.70	\$51.25	\$25,063.96
134-Child Support Services	23	0.852%	\$5,376.56	-	\$5,376.56	\$11.02	\$5,387.58
136-Sheriff	424	15.704%	\$99,115.76	-	\$99,115.76	\$203.09	\$99,318.85
137-Animal Services	22	0.815%	\$5,142.80	-	\$5,142.80	\$10.54	\$5,153.34
138-Emergency Services	9	0.333%	\$2,103.87	-	\$2,103.87	\$4.31	\$2,108.18
139-Probation	157	5.815%	\$36,700.88	-	\$36,700.88	\$75.20	\$36,776.08
141-Ag Commissioner	41	1.519%	\$9,584.31	-	\$9,584.31	\$19.64	\$9,603.95
142-Planning	91	3.370%	\$21,272.49	-	\$21,272.49	\$43.59	\$21,316.07
160-Public Health	202	7.481%	\$47,220.24	-	\$47,220.24	\$96.76	\$47,317.00
166-Behavioral Health	254	9.407%	\$59,375.95	-	\$59,375.95	\$121.66	\$59,497.62
180-Social Services	501	18.556%	\$117,115.56	-	\$117,115.56	\$239.98	\$117,355.53
186-Veteran's Services	9	0.333%	\$2,103.87	-	\$2,103.87	\$4.31	\$2,108.18
201-Public Works Special Services	7	0.259%	\$1,636.35	-	\$1,636.35	\$3.35	\$1,639.70
205-Groundwater Sustainability	1	0.037%	\$233.76	-	\$233.76	\$0.48	\$234.24
215-Farm Advisor	4	0.148%	\$935.05	-	\$935.05	\$1.92	\$936.97
222-Community Parks	26	0.963%	\$6,077.85	-	\$6,077.85	\$12.45	\$6,090.31
230-Capital Projects	12	0.444%	\$2,805.16	-	\$2,805.16	\$5.75	\$2,810.91

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

118 Talent Development
Schedule 10.6.1

Detail Allocation - Countywide Training (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
245-Roads	95	3.519%	\$22,207.54	-	\$22,207.54	\$45.50	\$22,253.05
290-Community Development	18	0.667%	\$4,207.74	-	\$4,207.74	\$8.62	\$4,216.37
305-Parks	28	1.037%	\$6,545.38	-	\$6,545.38	\$13.41	\$6,558.79
377-Library	69	2.556%	\$16,129.69	-	\$16,129.69	\$33.05	\$16,162.74
405-Public Works	110	4.074%	\$25,713.99	-	\$25,713.99	\$52.69	\$25,766.68
407-Fleet	12	0.444%	\$2,805.16	-	\$2,805.16	\$5.75	\$2,810.91
425-Airports	28	1.037%	\$6,545.38	-	\$6,545.38	\$13.41	\$6,558.79
427-Golf Courses	22	0.815%	\$5,142.80	-	\$5,142.80	\$10.54	\$5,153.34
430-Los Osos Sewer System	12	0.444%	\$2,805.16	-	\$2,805.16	\$5.75	\$2,810.91
720-APCD	20	0.741%	\$4,675.27	-	\$4,675.27	\$9.58	\$4,684.85
Subtotals	2,700	100.000%	\$631,161.67	-	\$631,161.67	\$1,160.13	\$632,321.80
Direct Billed						-	-
Total Full Functional Cost					\$631,161.67		\$632,321.80

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

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

118 Talent Development
Schedule 10.7

Summary of Allocated Costs

Department	Total	Countywide	
		Training	Not Allowed
104-County Administrative Office	\$3,038.93	\$3,038.93	-
111-County Counsel	\$4,675.27	\$4,675.27	-
112-Human Resources	\$10,285.60	\$10,285.60	-
113-Facilities Management	\$12,155.71	\$12,155.71	-
114-Information Technology Department (ITD)	\$18,233.56	\$18,233.56	-
116-Central Services	\$3,740.22	\$3,740.22	-
117-Auditor-Controller-Treasurer-Tax Collector	\$12,857.00	\$12,857.00	-
200-Maintenance Projects	\$468.49	\$468.49	-
Subtotal for CSD	\$65,454.76	\$65,454.76	-
100-Board of Supervisors	\$2,810.91	\$2,810.91	-
109-Assessor	\$17,568.19	\$17,568.19	-
110-Clerk	\$5,387.58	\$5,387.58	-
119-Communication and Outreach	\$468.49	\$468.49	-
130-Waste Mgmt	\$936.97	\$936.97	-
132-District Attorney	\$25,063.96	\$25,063.96	-
134-Child Support Services	\$5,387.58	\$5,387.58	-
136-Sheriff	\$99,318.85	\$99,318.85	-
137-Animal Services	\$5,153.34	\$5,153.34	-
138-Emergency Services	\$2,108.18	\$2,108.18	-
139-Probation	\$36,776.08	\$36,776.08	-
141-Ag Commissioner	\$9,603.95	\$9,603.95	-
142-Planning	\$21,316.07	\$21,316.07	-
160-Public Health	\$47,317.00	\$47,317.00	-
166-Behavioral Health	\$59,497.62	\$59,497.62	-
180-Social Services	\$117,355.53	\$117,355.53	-
186-Veteran's Services	\$2,108.18	\$2,108.18	-
201-Public Works Special Services	\$1,639.70	\$1,639.70	-
205-Groundwater Sustainability	\$234.24	\$234.24	-
215-Farm Advisor	\$936.97	\$936.97	-

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

118 Talent Development
Schedule 10.7

Summary of Allocated Costs (continued)

Department	Total	Countywide	
		Training	Not Allowed
222-Community Parks	\$6,090.31	\$6,090.31	-
230-Capital Projects	\$2,810.91	\$2,810.91	-
245-Roads	\$22,253.05	\$22,253.05	-
290-Community Development	\$4,216.37	\$4,216.37	-
305-Parks	\$6,558.79	\$6,558.79	-
377-Library	\$16,162.74	\$16,162.74	-
405-Public Works	\$25,766.68	\$25,766.68	-
407-Fleet	\$2,810.91	\$2,810.91	-
425-Airports	\$6,558.79	\$6,558.79	-
427-Golf Courses	\$5,153.34	\$5,153.34	-
430-Los Osos Sewer System	\$2,810.91	\$2,810.91	-
720-APCD	\$4,684.85	\$4,684.85	-
Totals	\$632,321.80	\$632,321.80	-
Direct Billed	-	-	-
Total Full Functional Cost	\$632,321.80	\$632,321.80	-
Less Direct Billed	-	-	-
Less CSD Amounts	(\$65,454.76)	(\$65,454.76)	-
Total Receiving Department Allocation	\$566,867.04	\$566,867.04	-

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

200 Maintenance Projects
Schedule 11.1

Narrative

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

The following buildings did not have any maintenance costs in FY24-25: New Courthouse, Sierra Way, Atascadero Hospital, County Bank Building, Monterey Parking, Old Courthouse and North County.

- 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

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

200 Maintenance Projects
Schedule 11.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	Inter/Intra Fund Charges	\$842,418.33	158,068.26	684,350.07	-	
	Total for C/A	\$842,418.33	158,068.26	684,350.07	-	
REV	Outside revenues	\$199,231.05	199,231.05	-	-	
	Total for REV	\$199,231.05	199,231.05	-	-	

Total per Books	\$1,041,649.38
Less General Government	-
Less Off the Top	(\$357,299.31)
Less Direct Billed	(\$684,350.07)
Difference	-

Fiscal Year 2024-25 Actuals
For Use In Fiscal Year 2026-27

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

Date Printed: 2/24/2026

**200 Maintenance Projects
Schedule 11.3**

**Labor Distribution Summary
No Labor Distribution**

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

200 Maintenance Projects
Schedule 11.4

Schedule of costs to be allocated

		Amount	New Government Center	Health Campus	Kimball Building	Building 1200	Courthouse Annex	Maint Projects
<i>Sal Total %</i>			0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Wages and Benefits								
Salaries		-	-	-	-	-	-	-
Benefits		-	-	-	-	-	-	-
Wages and Benefits Subtotal		-	-	-	-	-	-	-
Service And Supplies								
	DIST							
MAINTENANCE COSTS	<i>PROP</i>	\$4,393,385.22	\$28,185.40	\$42,843.64	\$2,564.08	\$40,932.01	\$43,520.29	\$2,887,370.40
REVENUE	<i>PROP</i>	(\$357,299.31)	-	-	-	-	-	-
TRANSFERS OUT	<i>DISA</i>	-	-	-	-	-	-	-
Services and Supplies Subtotal		\$4,036,085.91	\$28,185.40	\$42,843.64	\$2,564.08	\$40,932.01	\$43,520.29	\$2,887,370.40
Cost Adjustments								
TRANSFERS OUT	<i>DISA</i>	-	-	-	-	-	-	-
Cost Adjustments Subtotal		-	-	-	-	-	-	-
Reallocate Admin			-	-	-	-	-	-
Functional Costs		\$4,036,085.91	\$28,185.40	\$42,843.64	\$2,564.08	\$40,932.01	\$43,520.29	\$2,887,370.40
<i>Exp Total %</i>			0.698%	1.062%	0.064%	1.014%	1.078%	71.539%

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

200 Maintenance Projects
Schedule 11.4

Schedule of costs to be allocated (continued)

		Amount	Longbranch	Not Allowed	County Wide Projects
<i>Sal Total %</i>			0.000%	0.000%	0.000%
Wages and Benefits					
Salaries		-	-	-	-
Benefits		-	-	-	-
Wages and Benefits Subtotal		-	-	-	-
Service And Supplies					
	DIST				
MAINTENANCE COSTS	<i>PROP</i>	\$4,393,385.22	\$623,941.40	\$7,833.84	\$716,194.16
REVENUE	<i>PROP</i>	(\$357,299.31)	-	-	(\$357,299.31)
TRANSFERS OUT	<i>DISA</i>	-	-	-	-
Services and Supplies Subtotal		\$4,036,085.91	\$623,941.40	\$7,833.84	\$358,894.85
Cost Adjustments					
TRANSFERS OUT	<i>DISA</i>	-	-	-	-
Cost Adjustments Subtotal		-	-	-	-
Reallocate Admin			-	-	-
Functional Costs		\$4,036,085.91	\$623,941.40	\$7,833.84	\$358,894.85
<i>Exp Total %</i>			15.459%	0.194%	8.892%

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

200 Maintenance Projects
Schedule 11.5

Service to Service Costs

Department	First Incoming	Second Incoming	New Government Center	Health Campus	Kimball Building	Building 1200	Courthouse Annex
001-Building Depreciation	\$204.14	-	\$1.43	\$2.17	\$0.13	\$2.07	\$2.20
104-County Administrative Office	\$4,555.08	\$382.96	\$34.48	\$52.42	\$3.14	\$50.08	\$53.25
111-County Counsel	\$6,866.53	\$367.63	\$50.52	\$76.79	\$4.60	\$73.37	\$78.00
112-Human Resources	\$3,059.15	\$205.41	\$22.80	\$34.65	\$2.07	\$33.11	\$35.20
113-Facilities Management	(\$45,708.37)	\$2,007.37	(\$305.18)	(\$463.89)	(\$27.76)	(\$443.19)	(\$471.22)
114-Information Technology Department (ITD)	\$74,872.69	\$3,580.85	\$547.87	\$832.80	\$49.84	\$795.64	\$845.95
116-Central Services	\$14,086.89	\$2,822.08	\$118.08	\$179.49	\$10.74	\$171.48	\$182.33
117-Auditor-Controller-Treasurer-Tax Collector	\$31,863.16	\$660.22	\$227.12	\$345.24	\$20.66	\$329.84	\$350.69
118-Talent Development	\$467.53	\$0.96	\$3.27	\$4.97	\$0.30	\$4.75	\$5.05
200-Maintenance Projects	-	\$2,494.71	\$17.42	\$26.48	\$1.58	\$25.30	\$26.90
Subtotals	\$90,266.80	\$12,522.18	\$717.81	\$1,091.12	\$65.30	\$1,042.44	\$1,108.35
Functional Costs	\$4,036,085.91		\$28,185.40	\$42,843.64	\$2,564.08	\$40,932.01	\$43,520.29
Total Allocated Costs	\$4,138,874.89		\$28,903.21	\$43,934.76	\$2,629.38	\$41,974.45	\$44,628.64

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

200 Maintenance Projects
Schedule 11.5

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Maint Projects	Longbranch	Not Allowed	County Wide Projects
001-Building Depreciation	\$204.14	-	\$146.04	\$31.56	\$0.40	\$18.15
104-County Administrative Office	\$4,555.08	\$382.96	\$3,532.62	\$763.38	\$9.58	\$439.10
111-County Counsel	\$6,866.53	\$367.63	\$5,175.24	\$1,118.33	\$14.04	\$643.27
112-Human Resources	\$3,059.15	\$205.41	\$2,335.43	\$504.67	\$6.34	\$290.29
113-Facilities Management	(\$45,708.37)	\$2,007.37	(\$31,263.20)	(\$6,755.77)	(\$84.82)	(\$3,885.96)
114-Information Technology Department (ITD)	\$74,872.69	\$3,580.85	\$56,124.78	\$12,128.19	\$152.27	\$6,976.21
116-Central Services	\$14,086.89	\$2,822.08	\$12,096.48	\$2,613.97	\$32.82	\$1,503.57
117-Auditor-Controller-Treasurer-Tax Collector	\$31,863.16	\$660.22	\$23,266.86	\$5,027.81	\$63.13	\$2,892.03
118-Talent Development	\$467.53	\$0.96	\$335.15	\$72.42	\$0.91	\$41.66
200-Maintenance Projects	-	\$2,494.71	\$1,784.68	\$385.66	\$4.84	\$221.83
Subtotals	\$90,266.80	\$12,522.18	\$73,534.08	\$15,890.22	\$199.51	\$9,140.15
Functional Costs	\$4,036,085.91		\$2,887,370.40	\$623,941.40	\$7,833.84	\$358,894.85
Total Allocated Costs	\$4,138,874.89		\$2,960,904.48	\$639,831.62	\$8,033.35	\$368,035.00

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

**200 Maintenance Projects
 Schedule 11.6.1**

Detail Allocation - New Government Center

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	7,562	7.242%	\$2,086.77	-	\$2,086.77	-	\$2,086.77
111-County Counsel	9,442	9.042%	\$2,605.57	-	\$2,605.57	-	\$2,605.57
112-Human Resources	8,836	8.462%	\$2,438.34	-	\$2,438.34	-	\$2,438.34
113-Facilities Management	4,353	4.169%	\$1,201.23	-	\$1,201.23	-	\$1,201.23
116-Central Services	257	0.246%	\$70.92	-	\$70.92	-	\$70.92
117-Auditor-Controller-Treasurer-Tax Collector	23,278	22.292%	\$6,423.68	-	\$6,423.68	-	\$6,423.68
100-Board of Supervisors	11,907	11.403%	\$3,285.80	-	\$3,285.80	\$20.54	\$3,306.33
109-Assessor	22,087	21.152%	\$6,095.02	-	\$6,095.02	\$38.10	\$6,133.12
110-Clerk	12,169	11.654%	\$3,358.10	-	\$3,358.10	\$20.99	\$3,379.09
138-Emergency Services	1,937	1.855%	\$534.52	-	\$534.52	\$3.34	\$537.87
405-Public Works	678	0.649%	\$187.10	-	\$187.10	\$1.17	\$188.27
999-Other	1,916	1.835%	\$528.73	-	\$528.73	\$3.31	\$532.03
Subtotals	104,422	100.000%	\$28,815.76	-	\$28,815.76	\$87.45	\$28,903.21
Direct Billed							
Total Full Functional Cost					\$28,815.76		\$28,903.21

Allocation Basis: Square Footage

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

200 Maintenance Projects
Schedule 11.6.2

Detail Allocation - Health Campus

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	1,941	2.740%	\$1,200.31	-	\$1,200.31	-	\$1,200.31
116-Central Services	3,603	5.087%	\$2,228.09	-	\$2,228.09	-	\$2,228.09
160-Public Health	25,763	36.372%	\$15,931.82	-	\$15,931.82	\$52.45	\$15,984.27
166-Behavioral Health	39,524	55.800%	\$24,441.61	-	\$24,441.61	\$80.47	\$24,522.08
Subtotals	70,831	100.000%	\$43,801.84	-	\$43,801.84	\$132.92	\$43,934.76
Direct Billed							
Total Full Functional Cost					\$43,801.84		\$43,934.76

Allocation Basis: Square Footage

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

200 Maintenance Projects
Schedule 11.6.3

Detail Allocation - Kimball Building

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	120	0.675%	\$17.68	-	\$17.68	-	\$17.68
113-Facilities Management	3,180	17.875%	\$468.59	-	\$468.59	-	\$468.59
116-Central Services	799	4.491%	\$117.74	-	\$117.74	-	\$117.74
117-Auditor-Controller-Treasurer-Tax Collector	1,823	10.247%	\$268.63	-	\$268.63	-	\$268.63
305-Parks	3,148	17.695%	\$463.87	-	\$463.87	\$2.11	\$465.98
405-Public Works	4,121	23.165%	\$607.25	-	\$607.25	\$2.76	\$610.01
999-Other	2,670	15.008%	\$393.43	-	\$393.43	\$1.79	\$395.22
222-Community Parks	1,929	10.843%	\$284.25	-	\$284.25	\$1.29	\$285.54
Subtotals	17,790	100.000%	\$2,621.43	-	\$2,621.43	\$7.96	\$2,629.38
Direct Billed							
Total Full Functional Cost					\$2,621.43		\$2,629.38

Allocation Basis: Square Footage

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

200 Maintenance Projects
Schedule 11.6.4

Detail Allocation - Building 1200

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
112-Human Resources	120	0.235%	\$98.50	-	\$98.50	-	\$98.50
113-Facilities Management	20,428	40.071%	\$16,768.53	-	\$16,768.53	-	\$16,768.53
114-Information Technology Department (ITD)	1,236	2.424%	\$1,014.58	-	\$1,014.58	-	\$1,014.58
116-Central Services	3,623	7.107%	\$2,973.98	-	\$2,973.98	-	\$2,973.98
117-Auditor-Controller-Treasurer-Tax Collector	2,388	4.684%	\$1,960.21	-	\$1,960.21	-	\$1,960.21
200-Maintenance Projects	275	0.539%	\$225.74	-	\$225.74	-	\$225.74
109-Assessor	395	0.775%	\$324.24	-	\$324.24	\$2.19	\$326.43
110-Clerk	6,181	12.124%	\$5,073.74	-	\$5,073.74	\$34.26	\$5,108.00
132-District Attorney	640	1.255%	\$525.35	-	\$525.35	\$3.55	\$528.90
136-Sheriff	305	0.598%	\$250.36	-	\$250.36	\$1.69	\$252.05
137-Animal Services	260	0.510%	\$213.42	-	\$213.42	\$1.44	\$214.86
138-Emergency Services	2,984	5.853%	\$2,449.45	-	\$2,449.45	\$16.54	\$2,465.99
139-Probation	300	0.588%	\$246.26	-	\$246.26	\$1.66	\$247.92
142-Planning	634	1.244%	\$520.43	-	\$520.43	\$3.51	\$523.94
160-Public Health	2,990	5.865%	\$2,454.37	-	\$2,454.37	\$16.57	\$2,470.95
305-Parks	120	0.235%	\$98.50	-	\$98.50	\$0.67	\$99.17
377-Library	3,110	6.100%	\$2,552.88	-	\$2,552.88	\$17.24	\$2,570.11
405-Public Works	1,204	2.362%	\$988.32	-	\$988.32	\$6.67	\$994.99
999-Other	3,787	7.428%	\$3,108.60	-	\$3,108.60	\$20.99	\$3,129.59
Subtotals	50,980	100.000%	\$41,847.45	-	\$41,847.45	\$126.99	\$41,974.45
Direct Billed						-	-
Total Full Functional Cost					\$41,847.45		\$41,974.45

Allocation Basis: Square Footage

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

**200 Maintenance Projects
 Schedule 11.6.5**

Detail Allocation - Courthouse Annex

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
113-Facilities Management	1,208	2.755%	\$1,225.79	-	\$1,225.79	-	\$1,225.79
116-Central Services	2,151	4.906%	\$2,182.67	-	\$2,182.67	-	\$2,182.67
200-Maintenance Projects	29	0.066%	\$29.43	-	\$29.43	-	\$29.43
130-Waste Mgmt	58	0.132%	\$58.85	-	\$58.85	\$0.19	\$59.05
132-District Attorney	26,739	60.981%	\$27,132.71	-	\$27,132.71	\$89.23	\$27,221.94
136-Sheriff	1,215	2.771%	\$1,232.89	-	\$1,232.89	\$4.05	\$1,236.94
201-Public Works Special Services	85	0.194%	\$86.25	-	\$86.25	\$0.28	\$86.54
230-Capital Projects	147	0.335%	\$149.16	-	\$149.16	\$0.49	\$149.66
245-Roads	1,165	2.657%	\$1,182.15	-	\$1,182.15	\$3.89	\$1,186.04
405-Public Works	1,429	3.259%	\$1,450.04	-	\$1,450.04	\$4.77	\$1,454.81
430-Los Osos Sewer System	152	0.347%	\$154.24	-	\$154.24	\$0.51	\$154.75
999-Other	9,470	21.597%	\$9,609.44	-	\$9,609.44	\$31.60	\$9,641.04
Subtotals	43,848	100.000%	\$44,493.62	-	\$44,493.62	\$135.02	\$44,628.64
Direct Billed						-	-
Total Full Functional Cost					\$44,493.62		\$44,628.64

Allocation Basis: Square Footage

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

200 Maintenance Projects
Schedule 11.6.6

Detail Allocation - Maint Projects

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
116-Central Services	286,288	9.915%	\$292,690.42	(\$25,821.41)	\$266,869.01	-	\$266,869.01
110-Clerk	630,347	21.831%	\$644,444.54	(\$630,346.87)	\$14,097.67	\$2,170.94	\$16,268.61
132-District Attorney	179,052	6.201%	\$183,056.03	-	\$183,056.03	\$616.66	\$183,672.69
136-Sheriff	252,770	8.754%	\$258,422.92	(\$1,554.13)	\$256,868.79	\$870.55	\$257,739.34
140-County Fire	340,029	11.776%	\$347,634.23	-	\$347,634.23	\$1,171.07	\$348,805.30
166-Behavioral Health	129,960	4.501%	\$132,866.83	(\$5,851.23)	\$127,015.60	\$447.59	\$127,463.19
180-Social Services	36,744	1.273%	\$37,565.40	-	\$37,565.40	\$126.55	\$37,691.95
222-Community Parks	793,417	27.479%	\$811,161.88	-	\$811,161.88	\$2,732.56	\$813,894.44
245-Roads	1,305	0.045%	\$1,334.68	-	\$1,334.68	\$4.50	\$1,339.17
377-Library	67,641	2.343%	\$69,154.25	(\$16,155.57)	\$52,998.68	\$232.96	\$53,231.64
405-Public Works	147,906	5.123%	\$151,213.95	-	\$151,213.95	\$509.39	\$151,723.34
425-Airports	21,911	0.759%	\$22,401.13	(\$4,620.86)	\$17,780.27	\$75.46	\$17,855.73
Subtotals	2,887,370	100.000%	\$2,951,946.25	(\$684,350.07)	\$2,267,596.18	\$8,958.23	\$2,276,554.41
Direct Billed					\$684,350.07		\$684,350.07
Total Full Functional Cost					\$2,951,946.25		\$2,960,904.48

Allocation Basis: Actual Costs

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

200 Maintenance Projects
Schedule 11.6.7

Detail Allocation - Longbranch

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
166-Behavioral Health	7,428	100.000%	\$637,895.81	-	\$637,895.81	\$1,935.81	\$639,831.62
Subtotals	7,428	100.000%	\$637,895.81	-	\$637,895.81	\$1,935.81	\$639,831.62
Direct Billed						-	-
Total Full Functional Cost					\$637,895.81		\$639,831.62

Allocation Basis: Square Footage

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

200 Maintenance Projects
Schedule 11.6.8

Detail Allocation - County Wide Projects

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
104-County Administrative Office	5,109,233	0.711%	\$2,607.97	-	\$2,607.97	-	\$2,607.97
111-County Counsel	5,319,269	0.740%	\$2,715.18	-	\$2,715.18	-	\$2,715.18
112-Human Resources	10,886,711	1.515%	\$5,557.04	-	\$5,557.04	-	\$5,557.04
113-Facilities Management	10,304,725	1.434%	\$5,259.97	-	\$5,259.97	-	\$5,259.97
114-Information Technology Department (ITD)	22,701,264	3.158%	\$11,587.69	-	\$11,587.69	-	\$11,587.69
116-Central Services	3,156,057	0.439%	\$1,610.99	-	\$1,610.99	-	\$1,610.99
117-Auditor-Controller-Treasurer-Tax Collector	10,276,298	1.430%	\$5,245.46	-	\$5,245.46	-	\$5,245.46
118-Talent Development	613,464	0.085%	\$313.14	-	\$313.14	-	\$313.14
200-Maintenance Projects	4,387,453	0.610%	\$2,239.54	-	\$2,239.54	-	\$2,239.54
100-Board of Supervisors	2,207,701	0.307%	\$1,126.90	-	\$1,126.90	\$3.80	\$1,130.71
109-Assessor	12,014,611	1.671%	\$6,132.77	-	\$6,132.77	\$20.71	\$6,153.47
110-Clerk	4,326,101	0.602%	\$2,208.23	-	\$2,208.23	\$7.46	\$2,215.68
119-Communication and Outreach	295,753	0.041%	\$150.96	-	\$150.96	\$0.51	\$151.47
130-Waste Mgmt	1,863,651	0.259%	\$951.29	-	\$951.29	\$3.21	\$954.50
131-Grand Jury	91,660	0.013%	\$46.79	-	\$46.79	\$0.16	\$46.95
132-District Attorney	24,102,251	3.353%	\$12,302.81	-	\$12,302.81	\$41.54	\$12,344.35
134-Child Support Services	5,145,003	0.716%	\$2,626.23	-	\$2,626.23	\$8.87	\$2,635.10
135-Public Defender	9,604,410	1.336%	\$4,902.50	-	\$4,902.50	\$16.55	\$4,919.05
136-Sheriff	112,258,700	15.617%	\$57,301.61	-	\$57,301.61	\$193.47	\$57,495.08
137-Animal Services	3,901,942	0.543%	\$1,991.72	-	\$1,991.72	\$6.72	\$1,998.44
138-Emergency Services	2,442,990	0.340%	\$1,247.01	-	\$1,247.01	\$4.21	\$1,251.22
139-Probation	31,006,930	4.314%	\$15,827.25	-	\$15,827.25	\$53.44	\$15,880.69
140-County Fire	25,425,215	3.537%	\$12,978.11	-	\$12,978.11	\$43.82	\$13,021.93
141-Ag Commissioner	7,604,346	1.058%	\$3,881.58	-	\$3,881.58	\$13.11	\$3,894.69
142-Planning	18,189,617	2.530%	\$9,284.75	-	\$9,284.75	\$31.35	\$9,316.10
160-Public Health	40,238,038	5.598%	\$20,539.20	-	\$20,539.20	\$69.35	\$20,608.55
166-Behavioral Health	108,325,919	15.070%	\$55,294.15	-	\$55,294.15	\$186.70	\$55,480.84
180-Social Services	85,227,441	11.856%	\$43,503.70	-	\$43,503.70	\$146.89	\$43,650.59

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

200 Maintenance Projects
Schedule 11.6.8

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	11,890,774	1.654%	\$6,069.56	-	\$6,069.56	\$20.49	\$6,090.05
186-Veteran's Services	1,212,081	0.169%	\$618.70	-	\$618.70	\$2.09	\$620.79
201-Public Works Special Services	2,929,101	0.407%	\$1,495.14	-	\$1,495.14	\$5.05	\$1,500.19
205-Groundwater Sustainability	2,556,235	0.356%	\$1,304.81	-	\$1,304.81	\$4.41	\$1,309.22
215-Farm Advisor	549,678	0.076%	\$280.58	-	\$280.58	\$0.95	\$281.53
222-Community Parks	6,268,841	0.872%	\$3,199.88	-	\$3,199.88	\$10.80	\$3,210.69
245-Roads	31,156,594	4.334%	\$15,903.65	-	\$15,903.65	\$53.70	\$15,957.35
290-Community Development	3,731,135	0.519%	\$1,904.53	-	\$1,904.53	\$6.43	\$1,910.96
305-Parks	7,593,413	1.056%	\$3,876.00	-	\$3,876.00	\$13.09	\$3,889.09
330-Wildlife and Grazing	1,770	0.000%	\$0.90	-	\$0.90	\$0.00	\$0.91
331-Fish and Game	35,059	0.005%	\$17.90	-	\$17.90	\$0.06	\$17.96
351-Emergency Medical Services	865,817	0.120%	\$441.95	-	\$441.95	\$1.49	\$443.44
377-Library	11,886,999	1.654%	\$6,067.63	-	\$6,067.63	\$20.49	\$6,088.12
405-Public Works	28,085,907	3.907%	\$14,336.24	-	\$14,336.24	\$48.41	\$14,384.64
407-Fleet	6,632,948	0.923%	\$3,385.74	-	\$3,385.74	\$11.43	\$3,397.17
408-Workers' Comp ISF	5,352,716	0.745%	\$2,732.25	-	\$2,732.25	\$9.23	\$2,741.48
409-Liability Insurance ISF	9,659,338	1.344%	\$4,930.54	-	\$4,930.54	\$16.65	\$4,947.18
410-Unemployment Insurance ISF	105,036	0.015%	\$53.61	-	\$53.61	\$0.18	\$53.80
411-Medical Malpractice ISF	765,660	0.107%	\$390.83	-	\$390.83	\$1.32	\$392.14
412-County Dental Plan ISF	247,164	0.034%	\$126.16	-	\$126.16	\$0.43	\$126.59
425-Airports	10,893,711	1.515%	\$5,560.61	-	\$5,560.61	\$18.77	\$5,579.39
427-Golf Courses	5,020,055	0.698%	\$2,562.45	-	\$2,562.45	\$8.65	\$2,571.10
430-Los Osos Sewer System	4,363,524	0.607%	\$2,227.33	-	\$2,227.33	\$7.52	\$2,234.85
Subtotals	718,830,309	100.000%	\$366,921.51	-	\$366,921.51	\$1,113.49	\$368,035.00
Direct Billed							
Total Full Functional Cost					\$366,921.51		\$368,035.00

Allocation Basis: Annual Departmental Expenditures

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

200 Maintenance Projects
Schedule 11.7

Summary of Allocated Costs

Department	Total	New Government					Courthouse Annex
		Maint Projects	Center	Health Campus	Kimball Building	Building 1200	
104-County Administrative Office	\$4,694.74	-	\$2,086.77	-	-	-	-
111-County Counsel	\$5,320.75	-	\$2,605.57	-	-	-	-
112-Human Resources	\$8,111.56	-	\$2,438.34	-	\$17.68	\$98.50	-
113-Facilities Management	\$26,124.42	-	\$1,201.23	\$1,200.31	\$468.59	\$16,768.53	\$1,225.79
114-Information Technology Department (ITD)	\$12,602.27	-	-	-	-	\$1,014.58	-
116-Central Services	\$276,053.40	\$266,869.01	\$70.92	\$2,228.09	\$117.74	\$2,973.98	\$2,182.67
117-Auditor-Controller-Treasurer-Tax Collector	\$13,897.98	-	\$6,423.68	-	\$268.63	\$1,960.21	-
118-Talent Development	\$313.14	-	-	-	-	-	-
200-Maintenance Projects	\$2,494.71	-	-	-	-	\$225.74	\$29.43
Subtotal for CSD	\$349,612.96	\$266,869.01	\$14,826.51	\$3,428.41	\$872.63	\$23,041.55	\$3,437.88
100-Board of Supervisors	\$4,437.04	-	\$3,306.33	-	-	-	-
109-Assessor	\$12,613.02	-	\$6,133.12	-	-	\$326.43	-
110-Clerk	\$26,971.37	\$16,268.61	\$3,379.09	-	-	\$5,108.00	-
119-Communication and Outreach	\$151.47	-	-	-	-	-	-
130-Waste Mgmt	\$1,013.55	-	-	-	-	-	\$59.05
131-Grand Jury	\$46.95	-	-	-	-	-	-
132-District Attorney	\$223,767.88	\$183,672.69	-	-	-	\$528.90	\$27,221.94
134-Child Support Services	\$2,635.10	-	-	-	-	-	-
135-Public Defender	\$4,919.05	-	-	-	-	-	-
136-Sheriff	\$316,723.42	\$257,739.34	-	-	-	\$252.05	\$1,236.94
137-Animal Services	\$2,213.31	-	-	-	-	\$214.86	-
138-Emergency Services	\$4,255.07	-	\$537.87	-	-	\$2,465.99	-
139-Probation	\$16,128.61	-	-	-	-	\$247.92	-
140-County Fire	\$361,827.23	\$348,805.30	-	-	-	-	-
141-Ag Commissioner	\$3,894.69	-	-	-	-	-	-
142-Planning	\$9,840.04	-	-	-	-	\$523.94	-
160-Public Health	\$39,063.77	-	-	\$15,984.27	-	\$2,470.95	-
166-Behavioral Health	\$847,297.74	\$127,463.19	-	\$24,522.08	-	-	-
180-Social Services	\$81,342.54	\$37,691.95	-	-	-	-	-
184-Law Enforcement Medical Care	\$6,090.05	-	-	-	-	-	-

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

200 Maintenance Projects
Schedule 11.7

Summary of Allocated Costs (continued)

Department	Total	New Government					Courthouse	
		Maint Projects	Center	Health Campus	Kimball Building	Building 1200	Annex	
186-Veteran's Services	\$620.79	-	-	-	-	-	-	-
201-Public Works Special Services	\$1,586.72	-	-	-	-	-	-	\$86.54
205-Groundwater Sustainability	\$1,309.22	-	-	-	-	-	-	-
215-Farm Advisor	\$281.53	-	-	-	-	-	-	-
222-Community Parks	\$817,390.67	\$813,894.44	-	-	\$285.54	-	-	-
230-Capital Projects	\$149.66	-	-	-	-	-	-	\$149.66
245-Roads	\$18,482.56	\$1,339.17	-	-	-	-	-	\$1,186.04
290-Community Development	\$1,910.96	-	-	-	-	-	-	-
305-Parks	\$4,454.24	-	-	-	\$465.98	\$99.17	-	-
330-Wildlife and Grazing	\$0.91	-	-	-	-	-	-	-
331-Fish and Game	\$17.96	-	-	-	-	-	-	-
351-Emergency Medical Services	\$443.44	-	-	-	-	-	-	-
377-Library	\$61,889.87	\$53,231.64	-	-	-	\$2,570.11	-	-
405-Public Works	\$169,356.06	\$151,723.34	\$188.27	-	\$610.01	\$994.99	\$1,454.81	-
407-Fleet	\$3,397.17	-	-	-	-	-	-	-
408-Workers' Comp ISF	\$2,741.48	-	-	-	-	-	-	-
409-Liability Insurance ISF	\$4,947.18	-	-	-	-	-	-	-
410-Unemployment Insurance ISF	\$53.80	-	-	-	-	-	-	-
411-Medical Malpractice ISF	\$392.14	-	-	-	-	-	-	-
412-County Dental Plan ISF	\$126.59	-	-	-	-	-	-	-
425-Airports	\$23,435.12	\$17,855.73	-	-	-	-	-	-
427-Golf Courses	\$2,571.10	-	-	-	-	-	-	-
430-Los Osos Sewer System	\$2,389.59	-	-	-	-	-	-	\$154.75
999-Other	\$13,697.89	-	\$532.03	-	\$395.22	\$3,129.59	\$9,641.04	-
Alloc Remains	\$8,033.35	-	-	-	-	-	-	-
Totals	\$3,454,524.82	\$2,276,554.41	\$28,903.21	\$43,934.76	\$2,629.38	\$41,974.45	\$44,628.64	\$44,628.64
Direct Billed	\$684,350.07	\$684,350.07	-	-	-	-	-	-
Total Full Functional Cost	\$4,138,874.89	\$2,960,904.48	\$28,903.21	\$43,934.76	\$2,629.38	\$41,974.45	\$44,628.64	\$44,628.64
Less Direct Billed	(\$684,350.07)	(\$684,350.07)	-	-	-	-	-	-
Less CSD Amounts	(\$349,612.96)	(\$266,869.01)	(\$14,826.51)	(\$3,428.41)	(\$872.63)	(\$23,041.55)	(\$3,437.88)	(\$3,437.88)
Total Receiving Department Allocation	\$3,096,878.52	\$2,009,685.40	\$14,076.71	\$40,506.35	\$1,756.75	\$18,932.90	\$41,190.76	\$41,190.76

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

**200 Maintenance Projects
 Schedule 11.7**

Summary of Allocated Costs (continued)

Department	Total	Longbranch	Not Allowed	County Wide Projects
104-County Administrative Office	\$4,694.74	-	-	\$2,607.97
111-County Counsel	\$5,320.75	-	-	\$2,715.18
112-Human Resources	\$8,111.56	-	-	\$5,557.04
113-Facilities Management	\$26,124.42	-	-	\$5,259.97
114-Information Technology Department (ITD)	\$12,602.27	-	-	\$11,587.69
116-Central Services	\$276,053.40	-	-	\$1,610.99
117-Auditor-Controller-Treasurer-Tax Collector	\$13,897.98	-	-	\$5,245.46
118-Talent Development	\$313.14	-	-	\$313.14
200-Maintenance Projects	\$2,494.71	-	-	\$2,239.54
Subtotal for CSD	\$349,612.96	-	-	\$37,136.97
100-Board of Supervisors	\$4,437.04	-	-	\$1,130.71
109-Assessor	\$12,613.02	-	-	\$6,153.47
110-Clerk	\$26,971.37	-	-	\$2,215.68
119-Communication and Outreach	\$151.47	-	-	\$151.47
130-Waste Mgmt	\$1,013.55	-	-	\$954.50
131-Grand Jury	\$46.95	-	-	\$46.95
132-District Attorney	\$223,767.88	-	-	\$12,344.35
134-Child Support Services	\$2,635.10	-	-	\$2,635.10
135-Public Defender	\$4,919.05	-	-	\$4,919.05
136-Sheriff	\$316,723.42	-	-	\$57,495.08
137-Animal Services	\$2,213.31	-	-	\$1,998.44
138-Emergency Services	\$4,255.07	-	-	\$1,251.22
139-Probation	\$16,128.61	-	-	\$15,880.69
140-County Fire	\$361,827.23	-	-	\$13,021.93
141-Ag Commissioner	\$3,894.69	-	-	\$3,894.69
142-Planning	\$9,840.04	-	-	\$9,316.10
160-Public Health	\$39,063.77	-	-	\$20,608.55
166-Behavioral Health	\$847,297.74	\$639,831.62	-	\$55,480.84
180-Social Services	\$81,342.54	-	-	\$43,650.59
184-Law Enforcement Medical Care	\$6,090.05	-	-	\$6,090.05

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

**200 Maintenance Projects
Schedule 11.7**

Summary of Allocated Costs (continued)

Department	Total	Longbranch	Not Allowed	County Wide Projects
186-Veteran's Services	\$620.79		-	\$620.79
201-Public Works Special Services	\$1,586.72		-	\$1,500.19
205-Groundwater Sustainability	\$1,309.22		-	\$1,309.22
215-Farm Advisor	\$281.53		-	\$281.53
222-Community Parks	\$817,390.67		-	\$3,210.69
230-Capital Projects	\$149.66		-	-
245-Roads	\$18,482.56		-	\$15,957.35
290-Community Development	\$1,910.96		-	\$1,910.96
305-Parks	\$4,454.24		-	\$3,889.09
330-Wildlife and Grazing	\$0.91		-	\$0.91
331-Fish and Game	\$17.96		-	\$17.96
351-Emergency Medical Services	\$443.44		-	\$443.44
377-Library	\$61,889.87		-	\$6,088.12
405-Public Works	\$169,356.06		-	\$14,384.64
407-Fleet	\$3,397.17		-	\$3,397.17
408-Workers' Comp ISF	\$2,741.48		-	\$2,741.48
409-Liability Insurance ISF	\$4,947.18		-	\$4,947.18
410-Unemployment Insurance ISF	\$53.80		-	\$53.80
411-Medical Malpractice ISF	\$392.14		-	\$392.14
412-County Dental Plan ISF	\$126.59		-	\$126.59
425-Airports	\$23,435.12		-	\$5,579.39
427-Golf Courses	\$2,571.10		-	\$2,571.10
430-Los Osos Sewer System	\$2,389.59		-	\$2,234.85
999-Other	\$13,697.89		-	-
Alloc Remains	\$8,033.35		\$8,033.35	-
Totals	\$3,454,524.82	\$639,831.62	-	\$368,035.00
Direct Billed	\$684,350.07	-	-	-
Total Full Functional Cost	\$4,138,874.89	\$639,831.62	-	\$368,035.00
Less Direct Billed	(\$684,350.07)	-	-	-
Less CSD Amounts	(\$349,612.96)	-	-	(\$37,136.97)
Total Receiving Department Allocation	\$3,096,878.52	\$639,831.62	-	\$330,898.03

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 2023-2024	ACQUISITIONS DURING FYE 2024-2025	DISPOSALS DURING FYE 2024-2025	RECLASSIFICATIONS DURING FYE 2024-25	DEPRECIABLE BUILDINGS FYE 2024-2025
Multiple Use Buildings	62,528,183	143,121	-	-	62,671,304
Single Department Use Buildings	74,235,750	2,402,353	728,867	-	75,909,236
Leased to Tenants	1,563,707	-	-	-	1,563,707
Enterprise and ISF	49,073,535	-	471,566	-	48,601,969
Other Funded, Department Owned	26,528,590	4,461,439.58	382,870	-	30,607,160
Social Services Building	7,938,381	-	-	-	7,938,381
Grant and Public Facilities Fees Funding	54,522,442	1,256,281	-	-	55,778,723
	276,390,587	8,263,194	1,583,302	-	283,070,479
Structures					
Single Department	9,160,976	4,288,520	102,332		13,347,164
Multiple Use Structure	2,851,860	140,699	-		2,992,560
Enterprise and ISF	92,294,517	4,976,852	26,475	-	97,244,894
Not Included in CCAP (Other funded)	23,247,103	137,047	-	-	23,384,151
	127,554,457	9,630,743	1,405,033	-	136,968,769

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 2024-2025 is \$849,178 which includes depreciation (\$710,660) plus

interest (\$138,518). 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	FYE2024	Acquisitions	Transfers	Retirements	FYE2025
4000	Computing Assets	4,640,057.52	1,236,128.14	-	(2,262,655.43)	3,613,530.23
4100	Software	6,856,495.44	-	-	(2,990,238.04)	3,866,257.40
5000-5902	Other Assets	7,581,815.29	322,039.77	-	(3,678,522.44)	4,225,332.62

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, 2025, 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	4,194	1,502	3,027
2. Workers' Compensation	17,061	4,068	4,088
3. Unemployment Insurance	-0-	-0-	754
4. Dental Plan	-0-	-0-	132

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 6/30/2025**

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			63,894
		132	1,238	1.94%
		142	20,743	32.47%
		405	19,388	30.34%
		114	22,525	35.25%
Total		63,894	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 6/30/2025**

Location	Org	Description Square Ft	Percent	Total Square Footage
San Luis Obispo		Health Complex		70,831
	113	1,941	2.74%	
	116	3,603	5.09%	
	160	25,763	36.37%	
	166	39,524	55.80%	
Total		70,831	100.00%	
Atascadero		Atascadero Clinic 5575 Capistrano		13,662
	160	1,647	12.06%	
	161	12,015	87.94%	
Total		13,662	100.00%	
San Luis Obispo		2156 Sierra Way		20,169
	141	8,368	41.49%	
	160	5,792	28.72%	
	215	6,009	29.79%	
Total		20,169	100.00%	
San Luis Obispo		Building 1200 Kansas Ave		50,980
	109	395	0.77%	
	110	6,181	12.12%	
	111	-	0.00%	
	112	120	0.24%	
	113	20,428	40.07%	
	114	1,236	2.42%	
	116	3,623	7.11%	
	117	2,388	4.68%	
	132	640	1.26%	
	136	305	0.60%	
	137	260	0.51%	
	138	2,984	5.85%	
	139	300	0.59%	
	142	634	1.24%	
	160	2,990	5.87%	
	305	120	0.24%	
	377	3,110	6.10%	
	405	1,479	2.90%	
	999	3,787	7.43%	
Total		50,980	100.00%	

**San Luis Obispo County
Space Utilization Report
As of 6/30/2025**

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%	
San Luis Obispo	North County One Stop Shop			4,490
	109	3,045	67.82%	
	142	1,181	26.30%	
	110	264	5.88%	
	377	-	0.00%	
Total		4,490	100.00%	
San Luis Obispo	Longbranch Ave. Grover Beach			0
	166	-	#DIV/0!	
Total		-	#DIV/0!	

RECONCILIATION OF MULTI OCCUPANT BUILDING USE ALLOCATED BY SQUARE FEET
2024-2025 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, 2024	35,106,022	3,479,763	0	9,577,819	192,928	10,689,421	535,171	1,480,292	650,000	816,768	62,528,183
ADDITIONS	0	0	0	0	0	143,121	0	0	0	0	143,121
TRANSFER SINGLE USE <-> MULTI USE											0
DELETIONS:	0	-	0	-	0	0	0	0	0	0	-
BUILDING COSTS AT JUNE 30, 2025 (FOR USE IN 2025-2026 PLAN)	35,106,022	3,479,763	0	9,577,819	192,928	10,832,542	535,171	1,480,292	650,000	816,768	62,671,304
Depreciation	710,660	74,110	0	193,197	3,848	271,224	40,806	32,133	12,973	16,335	1,355,286
Interest Expense and Issuance Costs: *	143,070										143,070
	853,730	74,110	0	193,197	3,848	271,224	40,806	32,133	12,973	16,335	1,498,356

* See Appendix C Page 2 for calculation

Rental Rate Schedule								
San Luis Obispo County Admin Building								
Year	Cost Plan Year	Fiscal Year	Annual Interest	2% Use Allowance or Depreciation	Amortized Discount and Issuance Costs	Total Claimable Costs	Useable Sq Ft.	Cost Per Sq Ft.
1	2005-06	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	\$4,552	\$820,969	63,468	\$12.94
21	2025-26	2023-24	\$189,253	\$710,660	\$4,552	\$904,465	63,468	\$14.25
22	2026-27	2024-25	\$138,518	\$710,660	\$4,552	\$853,730	63,468	\$13.45
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					
Financing Uses	Refunding of prior COP	Total	Refunding	Total	Building Costs
				Allowable	Unallowable
	Building and Architect Expenses:	34,679,222		34,679,222	34,679,222
	Land*	0		0	0
	Total	34,679,222	0	34,679,222	34,679,222
	Depreciation		0.0000	1.0000	0.0000
			*used until 2016-17, when methodology was cl	693,584	
Bond Issuance Costs:	Attorney Fees	39,400	0	39,400	39,400
	Bond Printing Fee	24,694	0	24,694	24,694
	Financial Consulting	37,590	0	37,590	37,590
	Bank Trustee Fees	5,292	0	5,292	5,292
	Total Issuance costs	106,976	0	106,976	106,976
Interest incurred prior to occupancy		1	1	1	1
		106,977	0	106,977	106,977
			*used until Cost Plan year 23-24, bonds were refunded in FY2022-23		
Term of Financing:				25 Years	
Term remaining after occupancy				23.5 Years	
Useable Square Footage:				63,468	
* Project is on land previously owned by the county.					
2022A (Current Refundin	73%		27%		FY DS
	Govt Center	Dairy Creek	Principal	Interest	
11/17/2022	Principal	Interest	Principal	Interest	144,872.22
5/15/2023	-	105,756.72	-	39,115.50	
11/15/2023	985,500.00	106,945.00	384,500.00	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	138,518
Issuance Costs	4,552
	<u>143,070</u>
Depreciation	710,660
Depre Asset addition	0
Depre Asset addition	0
	<u>710,660</u>
Total costs	<u>853,730</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	\$ 500,000 per occurrence	\$ 25,000,000
Workers' Compensation	\$ 350,000 per occurrence	Statutory
Unemployment	\$ 750,677 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>
2023-24	\$ 23,501	\$ 9,014	\$ 7,156	\$ 25,359
2024-25	\$ 25,359	\$ 8,534	\$ 7,068	\$ 26,825

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, 2025
In thousands

	Garage	Public Works
2024-2025 Expenditures	8,692	59,047
Less Depreciation	<u>(1,738)</u>	<u>(1,224)</u>
Total Cash Expenditures	6,954	57,823
2 months working capital*	<u>1,159</u>	<u>9,637</u>
Unrestricted Net Assets per ACFR	5,178	(52,931)
Less: Equipment Replacement Designation	<u>(6,502)</u>	<u>(5,625)</u>
Actual Unrestricted Net Assets**	<u><u>(1,324)</u></u>	<u><u>(58,556)</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>59</u>	<u>1,421</u>
	<u>59</u>	<u>1,421</u>
Transfers In		
ARPA Reimbursement	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</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, 2025 (IN THOUSANDS)

	Garage	Public Works	Combined Insurance (5 Funds)	Total
<u>Assets</u>				
Current assets:				
Cash and cash equivalents	\$ 8,354	\$ 27,079	\$ 21,337	\$ 56,770
Accounts receivable, net	6	20	-	26
Inventories	19	857	-	876
Prepaid items	-	11	-	11
	<u>8,379</u>	<u>27,967</u>	<u>21,337</u>	<u>57,683</u>
Total current assets				
Noncurrent assets:				
Capital assets:				
Structures and improvements, net	214	168	-	382
Equipment, net	8,564	10,283	-	18,847
Lease assets, net	-	512	-	512
SBITA assets, net	-	-	17	17
	<u>8,778</u>	<u>10,963</u>	<u>17</u>	<u>19,758</u>
Total noncurrent assets				
	<u>17,157</u>	<u>38,930</u>	<u>21,354</u>	<u>77,441</u>
Total assets				
<u>Deferred Outflows of Resources</u>				
Deferred pensions	816	21,054	-	21,870
Deferred OPEB	68	1,314	-	1,382
	<u>884</u>	<u>22,368</u>	<u>-</u>	<u>23,252</u>
Total deferred outflows of resources				
<u>Liabilities</u>				
Current liabilities:				
Accounts payable	828	1,212	383	2,423
Salaries and benefits payable	39	995	7	1,041
Deposits from others	3	6,850	1	6,854
Self-insurance liability - current	-	-	5,570	5,570
Lease liability - current	-	126	-	126
SBITA liability - current	-	-	13	13
Accrued vacation and sick leave - current	114	2,615	-	2,729
	<u>984</u>	<u>11,798</u>	<u>5,974</u>	<u>18,756</u>
Total current liabilities				
Noncurrent liabilities:				
Self-insurance liability	-	-	21,255	21,255
Lease liability	-	430	-	430
SBITA liability	-	-	4	4
Accrued vacation and sick leave	100	2,102	-	2,202
Net OPEB liability	128	2,456	-	2,584
Net pension liability	3,363	86,753	-	90,116
	<u>3,591</u>	<u>91,741</u>	<u>21,259</u>	<u>116,591</u>
Total noncurrent liabilities				
	<u>4,575</u>	<u>103,539</u>	<u>27,233</u>	<u>135,347</u>
Total liabilities				
<u>Deferred Inflows of Resources</u>				
Deferred pensions	3	87	-	90
Deferred OPEB	42	804	-	846
	<u>45</u>	<u>891</u>	<u>-</u>	<u>936</u>
Total deferred inflows of resources				
<u>Net Position</u>				
Net investment in capital assets	8,243	9,799	-	18,042
Unrestricted	5,178	(52,931)	(5,879)	(53,632)
	<u>\$ 13,421</u>	<u>\$ (43,132)</u>	<u>\$ (5,879)</u>	<u>\$ (35,590)</u>
Total net position				

COUNTY OF SAN LUIS OBISPO
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)

	Garage	Public Works	Combined Insurance (5 Funds)	Total
<u>Operating revenues</u>				
Charges for services	\$ 9,605	\$ 54,625	\$ 24,888	\$ 89,118
Other revenues	26	187	-	213
Total operating revenues	<u>9,631</u>	<u>54,812</u>	<u>24,888</u>	<u>89,331</u>
<u>Operating expenses</u>				
Salaries and benefits	1,909	47,335	434	49,678
Services and supplies	4,878	10,096	17,763	32,737
Insurance benefit payments	-	-	6,550	6,550
Depreciation	1,738	1,224	-	2,962
Amortization	-	125	13	138
Countywide cost allocation	167	267	421	855
Total operating expenses	<u>8,692</u>	<u>59,047</u>	<u>25,181</u>	<u>92,920</u>
Operating income (loss)	<u>939</u>	<u>(4,235)</u>	<u>(293)</u>	<u>(3,589)</u>
<u>Nonoperating revenues (expenses)</u>				
Investment income (expense)	410	951	1,040	2,401
Interest expense	-	(4)	-	(4)
Sale of capital assets	517	(10)	-	507
Total nonoperating revenues (expenses)	<u>927</u>	<u>937</u>	<u>1,040</u>	<u>2,904</u>
Income (loss) before capital contributions and transfers	1,866	(3,298)	747	(685)
Transfers out	<u>(59)</u>	<u>(1,421)</u>	<u>-</u>	<u>(1,480)</u>
Change in net position	1,807	(4,719)	747	(2,165)
Net position - beginning, as originally reported	11,650	(37,361)	(6,626)	(32,337)
Change in accounting principle	<u>(36)</u>	<u>(1,052)</u>	<u>-</u>	<u>(1,088)</u>
Net position - beginning, as restated	<u>11,614</u>	<u>(38,413)</u>	<u>(6,626)</u>	<u>(33,425)</u>
Net position - ending	<u>\$ 13,421</u>	<u>\$ (43,132)</u>	<u>\$ (5,879)</u>	<u>\$ (35,590)</u>

COUNTY OF SAN LUIS OBISPO
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED JUNE 30, 2025 (IN THOUSANDS)

	Garage	Public Works	Combined Insurance (5 Funds)	Total
Cash Flows From Operating Activities				
Receipts from interfund billings	\$ 9,630	\$ 54,811	\$ 25,376	\$ 89,817
Payments for goods and services	(4,637)	(8,041)	(8,518)	(21,196)
Payments to employees for services	(1,686)	(38,781)	(435)	(40,902)
Payments for insurance benefits	-	-	(5,086)	(5,086)
Payments for premiums	-	-	(9,849)	(9,849)
Net cash provided (used) by operating activities	<u>3,307</u>	<u>7,989</u>	<u>1,488</u>	<u>12,784</u>
Cash Flows from Noncapital Financing Activities				
Transfers to other funds	(59)	(1,421)	-	(1,480)
Net cash provided (used) by noncapital financing activities	<u>(59)</u>	<u>(1,421)</u>	<u>-</u>	<u>(1,480)</u>
Cash Flows from Capital and Related Financing Activities				
Purchases and construction of capital assets	(3,939)	(2,076)	-	(6,015)
Proceeds from sale of capital assets	517	-	-	517
Principal paid on capital debt	-	(121)	(14)	(135)
Interest paid on capital debt	-	(4)	-	(4)
Net cash provided (used) by capital and related financing activities	<u>(3,422)</u>	<u>(2,201)</u>	<u>(14)</u>	<u>(5,637)</u>
Cash Flows from Investing Activities				
Interest received	410	951	1,040	2,401
Net cash provided (used) by investing activities	<u>410</u>	<u>951</u>	<u>1,040</u>	<u>2,401</u>
Net increase (decrease) in cash and cash equivalents	236	5,318	2,514	8,068
Cash and cash equivalents at beginning of year	8,118	21,761	18,823	48,702
Cash and cash equivalents at end of year	<u>\$ 8,354</u>	<u>\$ 27,079</u>	<u>\$ 21,337</u>	<u>\$ 56,770</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ 939	\$ (4,235)	\$ (293)	\$ (3,589)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation and amortization expense	1,738	1,349	13	3,100
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources:				
(Increase) decrease in:				
Receivables, net	(1)	(1)	488	486
Inventory	(2)	21	-	19
Deferred outflows - pensions	22	(425)	-	(403)
Deferred outflows - OPEB	(1)	(14)	-	(15)
Increase (decrease) in:				
Accounts payable	407	706	(184)	929
Deposits from others	3	1,593	1	1,597
Salaries and benefits payable	9	386	(1)	394
Deferred inflows - pensions	(2)	(47)	-	(49)
Deferred inflows - OPEB	(2)	(52)	-	(54)
Net OPEB liability	13	229	-	242
Net pension liability	184	8,479	-	8,663
Self-insurance liability	-	-	1,464	1,464
Total adjustments	<u>2,368</u>	<u>12,224</u>	<u>1,781</u>	<u>16,373</u>
Net cash provided (used) by operating activities	<u>\$ 3,307</u>	<u>\$ 7,989</u>	<u>\$ 1,488</u>	<u>\$ 12,784</u>